

**State of New Mexico  
FY 2017 Statewide Cost Allocation Plan  
Section I: Allocated Costs**



**Based on  
FY 2015 Actual Expenditures**



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# TABLE OF CONTENTS

**Section I: Introduction**

**Section II: Certificate of Cost Allocation Plan**

**Section III: State Organization Chart**

**Section IV: FY 2017 Fixed Costs**

**Section V: SWCAP Reconciliation**

**Section VI: Detailed Cost Allocation Plan**

## **SECTION I: INTRODUCTION**

The FY 2017 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, 2015 (FY 2015); 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, 2017 (FY 2017). The SWCAP is based on actual expenditures for the fiscal year ending June 30, 2015 (FY 2015) and allocation data incurred by the central services during FY 2015. The FY 2017 SWCAP has been prepared by MGT of America, Inc. 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 2017 Fixed Costs.*** A schedule providing a summary of the FY 2017 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 2015 costs to the approved fixed costs for FY 2015 (based on Actual FY 2013).
- ❖ ***SWCAP Reconciliation.*** A schedule providing a reconciliation of the costs allocated in the SWCAP to the State's expenditure reports.
- ❖ ***Detailed Cost Allocation Plan.*** Summary and detailed schedules documenting the allocation of central service costs.

***SECTION II***  
***CERTIFICATE OF COST ALLOCATION PLAN***

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## CERTIFICATE OF COST ALLOCATION PLAN

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

- (1) All costs included in the FY 2017 Statewide Cost Allocation Plan to establish cost allocations or billings for the fiscal year beginning July 1, 2016 and ending June 30, 2017 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: RONALD C. SPICEMAN

Title: Controller

Date of Execution: 28 MARCH 2016

*FY 2017 Statewide Cost Allocation Plan*

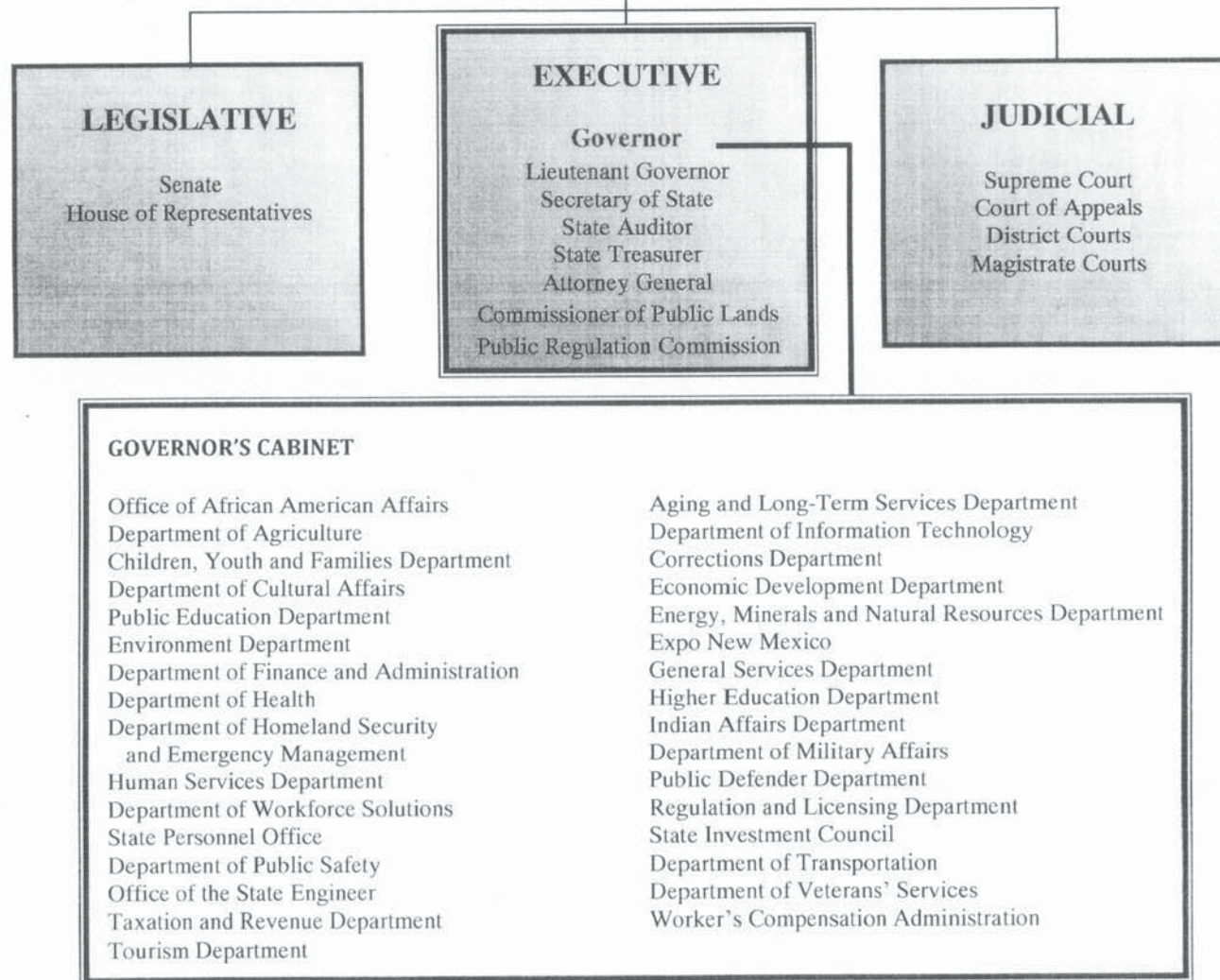
**SECTION III**  
**STATE ORGANIZATION CHART**

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# Citizens of New Mexico



**SECTION IV**  
**FY 2017 FIXED COSTS**

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## SECTION IV: FY 2017 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, 2017 (FY 2017). FY 2017 Fixed costs include actual central services costs incurred during the fiscal year ended June 30, 2015 (FY 2015) allocated using FY 2015 allocation basis data; and a carry forward adjustment determined by comparing the allocations for FY 2015 (based on FY 2013 actual expenditures and data) to allocations based on FY 2015 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 2015 carry forward adjustment and FY 2017 fixed costs for each central service.

### Exhibit A: Summary of Fixed Costs for the Fiscal Year Ending June 30, 2017

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 2017 fixed cost for each budget account.
- ❖ **Central Services.** A column is provided for each central service with the FY 2017 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 2015 carry forward adjustment and FY 2017 fixed costs. The exhibits are formatted as follows:

- ❖ **CAP Code.** The processing code assigned to each budget account in the detailed cost allocation plan provided in Section VI.
- ❖ **Budget Account.** The State's budget account number and brief title of each budget account.
- ❖ **Current Year Totals (FY 2015 Actual).** The amount of FY 2015 actual costs allocated to each budget account based on FY 2015 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.

## *FY 2017 Statewide Cost Allocation Plan*

- ❖ ***Prior Year Totals (FY 2015 Proposed)***. The amount of FY 2015 costs allocated to each budget account in the FY 2015 SWCAP. These costs are the FY 2015 fixed costs less any carry forward adjustment in the FY 2015 fixed costs (FY 2013 actual costs).
- ❖ ***Carry Forward***. The amount of FY 2015 carry forward adjustment to be included in determining each budget account's FY 2017 fixed costs. The amount is calculated by deducting the FY 2015 Proposed costs from the FY 2015 Actual costs.
- ❖ ***Fixed Allocation (FY 2017 Fixed Costs)***. The FY 2017 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 2015 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 2017 STATEWIDE COST ALLOCATION PLAN  
 SUMMARY OF FIXED COSTS FOR FY 2017

Actual FY 2015  
 Draft 3/11/2016

Department / Budget Account	111 Legislative Council Service	112 Legislative Finance Committee	114 Senate Chief Clerk	115 House Chief Clerk	117 Legislative Education Study Committee	119 Legislative Building	131 Legislature	205 Supreme Court Law Library
Building Depreciation	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	683	-	-	-	-	-	-	-
341-541 DFA - Policy & Budget	515	381	106	105	114	392	-	127
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	16,398	5,472	2,375	2,632	2,485	9,944	22,670	4,040
350-608 GSD Space Management	-	-	-	-	-	-	-	-
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	209	925	42	66	418	310	-	1,044
378 Personnel Board	6,512	6,873	1,052	1,092	1,827	6,873	7,440	1,046
369 Commission on Public Records	27,783	4,948	-	-	63	107	179	-
305 Attorney General CS	-	-	-	-	-	-	-	-
394 State Treasurer	5,600	2,094	303	735	1,113	3,260	9,021	1,876
950 Higher Education Department	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 57,701</b>	<b>\$ 20,692</b>	<b>\$ 3,877</b>	<b>\$ 4,629</b>	<b>\$ 6,018</b>	<b>\$ 20,887</b>	<b>\$ 39,310</b>	<b>\$ 8,133</b>

STATE OF NEW MEXICO  
 FY 2017 STATEWIDE COST ALLOCATION PLAN  
 SUMMARY OF FIXED COSTS FOR FY 2017

Actual FY 2015  
 Draft 3/11/2016

Department / Budget Account	208 NM Compilation Commission	210 Judicial Standards Commission	215 Court of Appeals	216 Supreme Court	218 Administrative Office of the Courts	219 Supreme Crt Building Commission	231 Judicial District Court 1st	232 Judicial District Court 2nd
Building Depreciation	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	-	-	74,240	-	94,748	39,190	3,912	28,546
341-541 DFA - Policy & Budget	120	79	516	297	5,501	82	735	2,598
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	12,121	3,907	9,433	4,960	250,949	5,519	11,954	28,506
350-608 GSD Space Management	-	-	-	-	-	-	-	-
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	447	1,551	2,046	441	51,085	316	1,414	5,477
378 Personnel Board	969	1,319	9,489	5,247	68,913	2,366	14,705	56,840
369 Commission on Public Records	-	1,084	4,593	5,716	3,251	-	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-
394 State Treasurer	1,388	1,166	2,422	877	68,619	574	3,028	5,978
950 Higher Education Department	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 15,045</b>	<b>\$ 9,107</b>	<b>\$ 102,739</b>	<b>\$ 17,538</b>	<b>\$ 543,066</b>	<b>\$ 48,048</b>	<b>\$ 35,748</b>	<b>\$ 127,946</b>

STATE OF NEW MEXICO  
 FY 2017 STATEWIDE COST ALLOCATION PLAN  
 SUMMARY OF FIXED COSTS FOR FY 2017

Actual FY 2015  
 Draft 3/11/2016

Department / Budget Account	233 Judicial District Court 3rd	234 Judicial District Court 4th	235 Judicial District Court 5th	236 Judicial District Court 6th	237 Judicial District Court 7th	238 Judicial District Court 8th	239 Judicial District Court 9th	240 Judicial District Court 10th
Building Depreciation	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	(62)	-	394	1,506	402	1,198	(125)	-
341-541 DFA - Policy & Budget	673	226	685	310	253	294	384	88
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	14,269	8,337	12,467	9,868	7,517	16,286	16,670	2,685
350-608 GSD Space Management	-	-	-	-	-	-	-	-
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	1,837	1,969	14,950	3,275	2,535	1,796	1,151	889
378 Personnel Board	13,862	4,313	12,723	5,376	4,529	4,515	8,093	1,546
369 Commission on Public Records	-	-	-	-	-	-	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-
394 State Treasurer	3,257	1,855	4,987	3,382	2,950	2,668	2,294	1,017
950 Higher Education Department	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 33,836</b>	<b>\$ 16,700</b>	<b>\$ 46,206</b>	<b>\$ 23,716</b>	<b>\$ 18,186</b>	<b>\$ 26,757</b>	<b>\$ 28,467</b>	<b>\$ 6,224</b>

STATE OF NEW MEXICO  
 FY 2017 STATEWIDE COST ALLOCATION PLAN  
 SUMMARY OF FIXED COSTS FOR FY 2017

Actual FY 2015  
 Draft 3/11/2016

Department / Budget Account	244 Bernalillo							
	241 Judicial District Court 11th	242 Judicial District Court 12th	243 Judicial District Court 13th	County Metropolitan Crt	251 Judicial District Attorney 1st	252 Judicial District Attorney 2nd	253 Judicial District Attorney 3rd	254 Judicial District Attorney 4th
Building Depreciation	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	2,843	-	227	25,907	-	-	-	-
341-541 DFA - Policy & Budget	655	329	853	2,376	513	1,758	466	300
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	11,761	8,646	14,639	34,802	8,736	13,988	6,683	3,704
350-608 GSD Space Management	-	-	-	-	-	-	-	-
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	2,613	3,914	5,906	3,013	1,026	5,405	1,766	978
378 Personnel Board	12,001	6,034	13,885	46,249	13,388	44,939	10,211	5,798
369 Commission on Public Records	-	-	-	20,464	-	-	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-
394 State Treasurer	4,626	2,304	6,310	6,774	1,587	3,153	1,926	1,751
950 Higher Education Department	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 34,499</b>	<b>\$ 21,226</b>	<b>\$ 41,820</b>	<b>\$ 139,585</b>	<b>\$ 25,251</b>	<b>\$ 69,243</b>	<b>\$ 21,051</b>	<b>\$ 12,532</b>



STATE OF NEW MEXICO  
 FY 2017 STATEWIDE COST ALLOCATION PLAN  
 SUMMARY OF FIXED COSTS FOR FY 2017

Actual FY 2015  
 Draft 3/11/2016

Department / Budget Account	255 Judicial District Attorney 5th	256 Judicial District Attorney 6th	257 Judicial District Attorney 7th	258 Judicial District Attorney 8th	259 Judicial District Attorney 9th	260 Judicial District Attorney 10th	261 Judicial District Attorney 11th	262 Judicial District Attorney 12th
Building Depreciation	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	1,540	-	-
341-541 DFA - Policy & Budget	525	309	230	243	265	123	393	303
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	6,911	12,764	6,396	5,317	18,757	5,517	5,665	7,203
350-608 GSD Space Management	-	-	-	-	-	-	-	-
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	42	9,659	3,991	1,390	1,318	1,933	2,935	1,462
378 Personnel Board	11,997	5,453	4,470	5,022	5,561	2,100	10,446	6,604
369 Commission on Public Records	-	-	-	-	-	-	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-
394 State Treasurer	1,883	1,701	1,801	1,798	1,762	1,034	1,748	2,871
950 Higher Education Department	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 21,358</b>	<b>\$ 29,886</b>	<b>\$ 16,888</b>	<b>\$ 13,770</b>	<b>\$ 27,663</b>	<b>\$ 12,247</b>	<b>\$ 21,187</b>	<b>\$ 18,443</b>

STATE OF NEW MEXICO  
 FY 2017 STATEWIDE COST ALLOCATION PLAN  
 SUMMARY OF FIXED COSTS FOR FY 2017

Actual FY 2015  
 Draft 3/11/2016

Department / Budget Account	263 Judicial District Attorney 13th	264 Administrative Office of the DAs	265 Judicial District Attorney 11th Div II	305 Attorney General	308 State Auditor	333 Taxation and Revenue	337 Investment Council	341-541 DFA Finance Board
Building Depreciation	-	-	-	-	-	596,700	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	(197)	-	-	-	-	102,175	-	-
341-541 DFA - Policy & Budget	562	288	236	-	369	8,174	5,650	104,495
341-542 DFA - Program Support	-	-	-	(1,406)	6,385	6,543	8,376	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	8,610	14,180	10,896	-	7,807	835,105	25,945	-
350-608 GSD Space Management	-	-	-	-	(2,357)	(131,827)	(2,357)	-
350-608 GSD Facilities Management	-	-	-	-	1,335	645,422	1,335	-
350-604 GSD Purchasing	3,818	13,208	597	-	304	11,174	1,396	-
378 Personnel Board	11,794	2,246	5,076	2,788	34,894	118,401	2,068	-
369 Commission on Public Records	-	33,876	-	-	5,261	207,046	669	(13,654)
305 Attorney General CS	-	-	-	4,971,440	-	(16,468)	5,510	(16,468)
394 State Treasurer	2,493	6,200	1,338	-	1,273	311,062	2,886	-
950 Higher Education Department	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 27,081</b>	<b>\$ 69,997</b>	<b>\$ 18,142</b>	<b>\$ 4,972,821</b>	<b>\$ 55,272</b>	<b>\$ 2,693,505</b>	<b>\$ 51,476</b>	<b>\$ 74,373</b>

STATE OF NEW MEXICO  
 FY 2017 STATEWIDE COST ALLOCATION PLAN  
 SUMMARY OF FIXED COSTS FOR FY 2017

Actual FY 2015  
 Draft 3/11/2016

Department / Budget Account	341-543 DFA Comm Devel Other	341-544 DFA Financial Control Other	342 Public School Insurance Authority	343 Retiree Healthcare Authority	350-598 GSD Program Support	350-605 GSD Printing & Graphics	350-606 GSD Risk Management	350-609 GSD Aviation
Building Depreciation	-	-	-	-	21,973	137,174	21,354	-
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-
341-541 DFA - Policy & Budget	-	5,337	33,091	24,531	410	117	33,662	109
341-542 DFA - Program Support	-	-	2,980	(3,295)	4,778	-	(7,730)	(313)
341-543 DFA - Comm Dev & Local Govt	5,955,771	-	-	-	-	-	-	-
341-544 DFA - Financial Control	-	-	7,783	44,347	6,692	2,671	743,059	2,585
350-608 GSD Space Management	-	-	-	(4,714)	(3,274)	(806)	(5,539)	(2,357)
350-608 GSD Facilities Management	-	-	-	4,004	40,915	128,991	42,431	1,335
350-604 GSD Purchasing	-	-	829	895	113	48	15,326	18
378 Personnel Board	-	-	1,643	3,873	3,879	(384)	9,406	(118)
369 Commission on Public Records	-	1,463	57,503	-	12,770	-	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-
394 State Treasurer	-	-	1,823	11,325	356	194	43,215	161
950 Higher Education Department	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 5,955,771</b>	<b>\$ 6,800</b>	<b>\$ 105,652</b>	<b>\$ 80,966</b>	<b>\$ 88,612</b>	<b>\$ 268,005</b>	<b>\$ 895,185</b>	<b>\$ 1,420</b>

STATE OF NEW MEXICO  
 FY 2017 STATEWIDE COST ALLOCATION PLAN  
 SUMMARY OF FIXED COSTS FOR FY 2017

Actual FY 2015  
 Draft 3/11/2016

Department / Budget Account	350-609 GSD Motor Pool	350-609 GSD Surplus Property	352 Education Retirement Brd	354 Sentencing Commission	355 Public Defender	356 Governor	360 Lieutenant Governor	361 DoIT
Building Depreciation	38,582	3,989	-	-	-	(44,614)	-	465,448
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	634,565
341-541 DFA - Policy & Budget	757	57	1,629	53	4,147	307	47	4,141
341-542 DFA - Program Support	1,165	-	(163)	(201)	(40,378)	237,006	12,883	(10,033)
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	18,122	1,173	55,775	1,779	51,832	7,096	2,865	(199,519)
350-608 GSD Space Management	(3,524)	(8,960)	(2,357)	-	(28,286)	-	-	(34,470)
350-608 GSD Facilities Management	56,266	80,730	2,669	-	-	-	-	396,203
350-604 GSD Purchasing	203	-	2,040	95	18,798	668	436	4,397
378 Personnel Board	2,730	715	8,480	-	63,813	4,717	251	28,358
369 Commission on Public Records	-	-	25,626	-	37,765	738	-	179
305 Attorney General CS	-	-	8,933	-	(11,835)	67,527	-	-
394 State Treasurer	1,133	70	10,105	128	18,962	1,174	489	11,165
950 Higher Education Department	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 115,434</b>	<b>\$ 77,774</b>	<b>\$ 112,738</b>	<b>\$ 1,855</b>	<b>\$ 114,818</b>	<b>\$ 274,617</b>	<b>\$ 16,971</b>	<b>\$ 1,300,433</b>

STATE OF NEW MEXICO  
 FY 2017 STATEWIDE COST ALLOCATION PLAN  
 SUMMARY OF FIXED COSTS FOR FY 2017

Actual FY 2015  
 Draft 3/11/2016

Department / Budget Account	366 Public Employees Retirement Assoc	369 CPR - Other	370 Secretary of State	378 Personnel Other	379 Public Employees Labor Relations Board	394 State Treasurer Other	404 Brd of Examiners - Architects	416 Sports Authority
Building Depreciation	-	-	4,778	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	-	-	954,404	-	-	-	-	-
341-541 DFA - Policy & Budget	4,908	-	1,118	-	20	-	29	-
341-542 DFA - Program Support	2,769	-	3,077	-	2,128	(402)	651	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	94,597	-	22,992	-	1,140	-	2,676	124
350-608 GSD Space Management	(2,357)	-	-	-	(2,357)	-	(2,357)	-
350-608 GSD Facilities Management	1,335	-	10,410	-	1,335	-	1,335	-
350-604 GSD Purchasing	1,664	-	197	-	2,452	-	573	-
378 Personnel Board	10,034	-	9,318	356,677	323	-	608	-
369 Commission on Public Records	58,065	1,253,390	34,142	-	-	-	(2,435)	-
305 Attorney General CS	18,190	-	24,379	-	8,933	-	8,933	-
394 State Treasurer	4,634	-	4,994	-	292	988,700	496	-
950 Higher Education Department	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 193,838</b>	<b>\$ 1,253,390</b>	<b>\$ 1,069,809</b>	<b>\$ 356,677</b>	<b>\$ 14,266</b>	<b>\$ 988,299</b>	<b>\$ 10,507</b>	<b>\$ 124</b>

STATE OF NEW MEXICO  
 FY 2017 STATEWIDE COST ALLOCATION PLAN  
 SUMMARY OF FIXED COSTS FOR FY 2017

Actual FY 2015  
 Draft 3/11/2016

Department / Budget Account	417 Border Authority	418 Tourism Department	419 Economic Development	420 Regulation and Licensing	430 Public Regulation Commission	440 Superintendent of Insurance	446 Brd of Medical Examiners	449 Board of Nursing
Building Depreciation	-	43,815	59,445	(373,082)	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	11,761	(31)	52,985	-	1,822	-	-	-
341-541 DFA - Policy & Budget	369	1,894	3,769	2,163	(1,464)	2,958	177	172
341-542 DFA - Program Support	1,325	4,112	1,188	2,281	7,122	3,693	1,927	964
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	3,831	41,967	28,018	65,043	50,832	7,792	7,068	7,940
350-608 GSD Space Management	-	(12,764)	(11,215)	(39,551)	(22,931)	-	(2,357)	(2,357)
350-608 GSD Facilities Management	-	78,591	113,358	335,049	52,714	54,012	1,335	1,335
350-604 GSD Purchasing	268	3,705	4,194	6,306	10,029	-	561	960
378 Personnel Board	608	4,848	4,073	38,490	4,873	14,360	1,346	1,491
369 Commission on Public Records	-	-	4,508	302,545	74,664	8,086	5,428	3,239
305 Attorney General CS	40,188	-	(39,145)	879,641	-	18,158	(16,024)	8,933
394 State Treasurer	981	11,803	4,591	14,472	13,862	-	1,145	1,598
950 Higher Education Department	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 59,331</b>	<b>\$ 177,939</b>	<b>\$ 225,769</b>	<b>\$ 1,233,355</b>	<b>\$ 191,523</b>	<b>\$ 109,060</b>	<b>\$ 606</b>	<b>\$ 24,274</b>

STATE OF NEW MEXICO  
 FY 2017 STATEWIDE COST ALLOCATION PLAN  
 SUMMARY OF FIXED COSTS FOR FY 2017

Actual FY 2015  
 Draft 3/11/2016

Department / Budget Account	460 NM State Fair	464 Brd of Licensure - Engineers	465 Gaming Control Brd	469 Racing Commission	479 Brd of Veterinary Medicine	490 Cumbres & Toltec Railroad Comm	491 Military Base Planning	495 Spaceport Authority
Building Depreciation	-	-	5,847	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	117,440	-	-	-	-	108,117	12,533	1,260,674
341-541 DFA - Policy & Budget	974	66	760	304	30	(379)	24	1,022
341-542 DFA - Program Support	5,823	1,165	1,238	5,116	562	-	(242)	(702)
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	(1,090)	8,187	9,387	12,930	3,021	(125)	2,660	8,336
350-608 GSD Space Management	-	-	(3,105)	-	(2,357)	-	-	(2,357)
350-608 GSD Facilities Management	-	-	12,530	-	1,335	-	-	1,335
350-604 GSD Purchasing	-	573	1,635	680	394	-	89	805
378 Personnel Board	1,097	306	4,682	3,426	446	(235)	162	3,533
369 Commission on Public Records	-	15,986	(13,629)	12,288	71	-	-	-
305 Attorney General CS	18,904	18,904	-	56,640	(13,196)	8,933	(13,149)	-
394 State Treasurer	-	1,277	2,108	1,833	924	-	285	1,858
950 Higher Education Department	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 143,148</b>	<b>\$ 46,463</b>	<b>\$ 21,454</b>	<b>\$ 93,219</b>	<b>\$ (8,770)</b>	<b>\$ 116,310</b>	<b>\$ 2,363</b>	<b>\$ 1,274,505</b>

STATE OF NEW MEXICO  
 FY 2017 STATEWIDE COST ALLOCATION PLAN  
 SUMMARY OF FIXED COSTS FOR FY 2017

Actual FY 2015  
 Draft 3/11/2016

Department / Budget Account	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
Building Depreciation	(209,627)	-	-	233,984	-	-	-	255,272
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	818,841	-	100,771	264,220	-	-	-	1,395,607
341-541 DFA - Policy & Budget	4,291	554	3,247	5,738	380	8	1,453	2,036
341-542 DFA - Program Support	13,614	1,638	(7,132)	(941)	(3,616)	-	13,756	3,575
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	105,730	23,915	118,327	157,530	13,782	879	50,348	65,531
350-608 GSD Space Management	(42,717)	(2,357)	(9,429)	(26,884)	-	-	-	(33,602)
350-608 GSD Facilities Management	(141,326)	1,335	5,338	369,853	-	-	-	246,980
350-604 GSD Purchasing	16,555	2,404	80,133	27,264	764	12	4,122	8,561
378 Personnel Board	80,895	7,000	33,701	110,486	293	-	19,514	37,590
369 Commission on Public Records	8,216	3,863	19,192	11,151	150	-	8,117	31,288
305 Attorney General CS	4,859	(17,736)	17,810	66,044	-	-	-	(2,948)
394 State Treasurer	34,686	7,141	35,884	43,707	892	7	9,314	11,800
950 Higher Education Department	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 694,018</b>	<b>\$ 27,758</b>	<b>\$ 397,843</b>	<b>\$ 1,262,150</b>	<b>\$ 12,644</b>	<b>\$ 906</b>	<b>\$ 106,625</b>	<b>\$ 2,021,690</b>



STATE OF NEW MEXICO  
 FY 2017 STATEWIDE COST ALLOCATION PLAN  
 SUMMARY OF FIXED COSTS FOR FY 2017

Actual FY 2015  
 Draft 3/11/2016

Department / Budget Account	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
Building Depreciation	-	-	-	-	-	-	87,704	10,691
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	989,006	-	-	-	-	-	-	1,028,499
341-541 DFA - Policy & Budget	-	-	-	78	201	41	2,784	265
341-542 DFA - Program Support	-	-	-	160	964	(1,139)	1,615	1,172
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	-	1,755	6,001	5,051	6,394	1,615	47,278	14,073
350-608 GSD Space Management	-	-	-	(2,357)	(7,072)	(2,357)	(25,432)	(2,145)
350-608 GSD Facilities Management	-	-	-	1,335	2,669	1,335	184,555	19,769
350-604 GSD Purchasing	-	-	6	1,068	1,647	859	4,635	1,539
378 Personnel Board	-	-	-	1,260	1,689	597	15,715	1,800
369 Commission on Public Records	-	-	3,438	-	-	-	36	18
305 Attorney General CS	-	-	-	-	22,567	(14,448)	13,472	(16,468)
394 State Treasurer	-	899	2,907	1,288	2,472	870	8,461	2,336
950 Higher Education Department	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 989,006</b>	<b>\$ 2,654</b>	<b>\$ 12,353</b>	<b>\$ 7,882</b>	<b>\$ 31,531</b>	<b>\$ (12,627)</b>	<b>\$ 340,824</b>	<b>\$ 1,061,549</b>

STATE OF NEW MEXICO  
 FY 2017 STATEWIDE COST ALLOCATION PLAN  
 SUMMARY OF FIXED COSTS FOR FY 2017

Actual FY 2015  
 Draft 3/11/2016

Department / Budget Account	624 Aging & Long Term Svcs	630 Human Services	631 Workforce Solutions	632 Workers Compensation Admin	635 Workforce Trng & Development	644 Vocational Rehabilitation	645 Disability Commission	647 Developmental Disabilities Comm
Building Depreciation	(150,626)	800,700	402,937	189,074	(10,542)	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	682,472	-	-	-	-	-	-	-
341-541 DFA - Policy & Budget	5,766	644,753	8,430	860	-	3,828	242	581
341-542 DFA - Program Support	(17,550)	(68)	1,561	10,641	-	(6,942)	964	(15,910)
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	73,815	623,691	258,731	22,579	651	196,385	4,413	39,544
350-608 GSD Space Management	(40,901)	(132,385)	(62,176)	(24,696)	(1,387)	(49,501)	-	(4,714)
350-608 GSD Facilities Management	167,301	618,322	621,248	186,259	(9,901)	26,692	1,335	1,335
350-604 GSD Purchasing	9,653	14,085	6,556	3,526	-	11,365	740	2,583
378 Personnel Board	45,765	296,736	93,194	20,028	-	42,158	2,921	1,643
369 Commission on Public Records	58,619	187,536	(28,554)	12,748	28,014	9,760	-	268
305 Attorney General CS	-	-	138,282	-	-	-	9,292	17,819
394 State Treasurer	17,108	257,934	88,788	5,722	-	13,319	1,045	6,039
950 Higher Education Department	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 851,421</b>	<b>\$ 3,311,305</b>	<b>\$ 1,528,998</b>	<b>\$ 426,741</b>	<b>\$ 6,835</b>	<b>\$ 247,065</b>	<b>\$ 20,951</b>	<b>\$ 49,188</b>

STATE OF NEW MEXICO  
 FY 2017 STATEWIDE COST ALLOCATION PLAN  
 SUMMARY OF FIXED COSTS FOR FY 2017

Actual FY 2015  
 Draft 3/11/2016

Department / Budget Account	662 Miners' Hospital	665 Dept of Health	667 Dept of Environment	668 Natural Resources Trustee	669 Health Policy Commission	670 Veterans Services	690 Children, Youth & Families	705 Dept of Military Affairs
Building Depreciation	-	2,446,046	95,661	-	-	5,380	1,523,370	-
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	-	134,674	5,037,164	-	-	23,698	1,968	158,233
341-541 DFA - Policy & Budget	1,992	26,996	4,890	1,183	-	568	42,166	2,537
341-542 DFA - Program Support	(6,581)	(86,114)	(353)	(714)	-	(81)	(56,514)	(412)
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	61,614	701,926	118,665	6,498	740	25,169	436,100	44,899
350-608 GSD Space Management	-	(506,568)	(106,321)	(2,357)	-	(16,537)	(187,796)	-
350-608 GSD Facilities Management	-	4,711,677	333,410	-	-	63,661	990,207	-
350-604 GSD Purchasing	6,467	76,225	13,119	245	-	2,595	29,459	11,305
378 Personnel Board	40,944	554,359	98,011	340	(19)	5,812	352,666	18,533
369 Commission on Public Records	-	124,621	54,413	-	295	781	56,920	19,412
305 Attorney General CS	-	(13,196)	(14,784)	-	(13,149)	604	-	-
394 State Treasurer	20,097	147,558	33,188	449	146	4,373	144,402	13,744
950 Higher Education Department	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 124,533</b>	<b>\$ 8,318,204</b>	<b>\$ 5,667,063</b>	<b>\$ 5,643</b>	<b>\$ (11,987)</b>	<b>\$ 116,022</b>	<b>\$ 3,332,948</b>	<b>\$ 268,252</b>

STATE OF NEW MEXICO  
 FY 2017 STATEWIDE COST ALLOCATION PLAN  
 SUMMARY OF FIXED COSTS FOR FY 2017

Actual FY 2015  
 Draft 3/11/2016

Department / Budget Account	760 Parole Brd	765 Juvenile Parole Brd	770 Dept of Corrections	780 Crime Victims Reparations	790 Dept of Public Safety	795 Homeland Security & Emergency Mgmt	805 Dept of Transportation	924 Public Education Department
Building Depreciation	-	-	5,456,807	-	1,915,411	76,189	-	197,146
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	9,202	1,968	3,267,087	4,288,064
341-541 DFA - Policy & Budget	42	1	26,685	824	12,746	20,928	153,036	496,991
341-542 DFA - Program Support	964	(201)	735	562	(1,147)	1,261	5,736	3,224
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	3,759	1,091	183,035	19,277	164,301	23,913	287,406	161,209
350-608 GSD Space Management	-	-	(805,935)	(2,357)	(142,088)	(4,714)	(14,143)	(21,246)
350-608 GSD Facilities Management	-	-	8,036,945	1,335	1,608,096	107,177	9,342	238,973
350-604 GSD Purchasing	304	24	35,443	1,766	80,557	3,842	136,588	27,878
378 Personnel Board	627	34	345,018	2,127	153,485	3,889	364,619	37,136
369 Commission on Public Records	10,344	277	140,732	6,996	(1,105)	-	16,131	27,475
305 Attorney General CS	(14,448)	-	15,486	(14,448)	(14,033)	-	-	19,136
394 State Treasurer	1,484	78	49,764	12,139	64,153	8,329	101,823	71,416
950 Higher Education Department	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 3,076</b>	<b>\$ 1,304</b>	<b>\$ 13,484,714</b>	<b>\$ 28,221</b>	<b>\$ 3,849,579</b>	<b>\$ 242,781</b>	<b>\$ 4,327,624</b>	<b>\$ 5,547,402</b>

STATE OF NEW MEXICO  
 FY 2017 STATEWIDE COST ALLOCATION PLAN  
 SUMMARY OF FIXED COSTS FOR FY 2017

Actual FY 2015  
 Draft 3/11/2016

Department / Budget Account	930 Regional Educational Cooperatives	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
Building Depreciation	-	-	-	-	(203,848)	(74,323)	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	-	1,163,671	-	618,009	2,624,583	2,202,545	583,768	486,681
341-541 DFA - Policy & Budget	-	509	181	-	137,829	50,919	4,809	4,211
341-542 DFA - Program Support	-	57,563	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	-	16,475	337	-	-	-	-	-
350-608 GSD Space Management	-	(2,357)	-	-	(17,594)	(6,415)	-	-
350-608 GSD Facilities Management	-	1,335	-	-	232,010	84,585	-	-
350-604 GSD Purchasing	-	5,602	-	-	-	-	-	-
378 Personnel Board	-	8,567	274	-	-	-	-	-
369 Commission on Public Records	-	1,256	-	-	-	1,238	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-
394 State Treasurer	-	8,094	-	-	-	-	-	-
950 Higher Education Department	-	-	-	(0)	1,485,301	473,856	39,234	34,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 1,260,713</b>	<b>\$ 791</b>	<b>\$ 618,009</b>	<b>\$ 4,258,280</b>	<b>\$ 2,732,405</b>	<b>\$ 627,811</b>	<b>\$ 524,892</b>

STATE OF NEW MEXICO  
 FY 2017 STATEWIDE COST ALLOCATION PLAN  
 SUMMARY OF FIXED COSTS FOR FY 2017

Actual FY 2015  
 Draft 3/11/2016

Department / Budget Account	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	974 New Mexico Junior College
Building Depreciation	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	1,007,072	1,085,919	234,928	(1,956)	(15,572)	(6,430)	(2,928)	(19,988)
341-541 DFA - Policy & Budget	14,110	13,207	1,721	107,166	14,829	2,215	890	3,555
341-542 DFA - Program Support	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	-	-	-	-	-	-	-	-
350-608 GSD Space Management	-	-	-	-	-	-	-	-
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	-	-	-	-	-	-	-	-
378 Personnel Board	-	-	-	-	-	-	-	-
369 Commission on Public Records	-	-	-	-	-	-	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-
394 State Treasurer	-	-	-	-	-	-	-	-
950 Higher Education Department	160,953	115,042	12,509	1,647,512	114,170	23,723	9,212	38,872
<b>Total</b>	<b>\$ 1,182,136</b>	<b>\$ 1,214,168</b>	<b>\$ 249,157</b>	<b>\$ 1,752,722</b>	<b>\$ 113,427</b>	<b>\$ 19,508</b>	<b>\$ 7,175</b>	<b>\$ 22,438</b>

STATE OF NEW MEXICO  
 FY 2017 STATEWIDE COST ALLOCATION PLAN  
 SUMMARY OF FIXED COSTS FOR FY 2017

Actual FY 2015  
 Draft 3/11/2016

Department / Budget Account	976 San Juan College	977 Clovis Community College	978 New Mexico Military Institute	979 NM Sch for the Visually Impaired	980 NM Sch for the Deaf	993 Public School Support	999 Other	Total
Building Depreciation	-	-	-	-	-	-	386,486	14,415,300
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	(25,997)	(6,754)	252,456	42,949	16,621	-	1,117,229	33,089,675
341-541 DFA - Policy & Budget	9,973	1,934	3,481	4,698	4,034	(298,901)	582,380	2,412,178
341-542 DFA - Program Support	-	-	-	-	-	-	(1,205)	173,477
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	5,955,771
341-544 DFA - Financial Control	-	-	-	-	-	-	207,086	6,980,600
350-608 GSD Space Management	-	-	-	-	-	-	(173,300)	(2,816,737)
350-608 GSD Facilities Management	-	-	-	-	-	-	(210,897)	20,579,929
350-604 GSD Purchasing	-	-	-	-	-	-	31,383	911,873
378 Personnel Board	-	-	-	-	-	-	-	4,016,179
369 Commission on Public Records	-	-	-	482	1,379	-	176,765	3,186,045
305 Attorney General CS	-	-	-	13,472	22,567	-	100,363	6,363,975
394 State Treasurer	-	-	-	-	-	-	-	2,888,759
950 Higher Education Department	113,268	17,236	37,478	-	-	-	-	4,322,366
<b>Total</b>	<b>\$ 97,244</b>	<b>\$ 12,416</b>	<b>\$ 293,414</b>	<b>\$ 61,602</b>	<b>\$ 44,601</b>	<b>\$ (298,901)</b>	<b>\$ 2,216,290</b>	<b>\$ 102,479,391</b>