

**State of New Mexico  
FY 2019 Statewide Cost Allocation Plan  
Section I: Allocated Costs**



**Based on  
FY 2017 Actual Expenditures**

**3/21/2018**



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## **SECTION I: INTRODUCTION**

The FY 2019 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, 2017 (FY 2017); 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, 2019 (FY 2019). The SWCAP is based on actual expenditures for the fiscal year ending June 30, 2017 (FY 2017) and allocation data incurred by the central services during FY 2017. The FY 2019 SWCAP has been prepared by MGT of America Consulting, LLC. under a contract with the New Mexico Department of Finance and Administration.

### **Federal Requirements**

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

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

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

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

### **SWCAP Format**

The SWCAP is comprised of the following sections:

- ❖ ***Certificate of Cost Allocation Plan.*** A certification by an authorized state official that the SWCAP has been prepared in accordance with applicable policies and procedures of 2 CFR Part 200.
- ❖ ***State Organization Chart.*** A current State of New Mexico organization chart.
- ❖ ***FY 2019 Fixed Costs.*** A schedule providing a summary of the FY 2019 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 2017 costs to the approved fixed costs for FY 2017 (based on Actual FY 2015).
- ❖ ***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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## SECTION II: CERTIFICATE OF COST ALLOCATION PLAN

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

- (1) All costs included in the FY 2019 Statewide Cost Allocation Plan to establish cost allocations or billings for the fiscal year beginning July 1, 2018 and ending June 30, 2019 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.

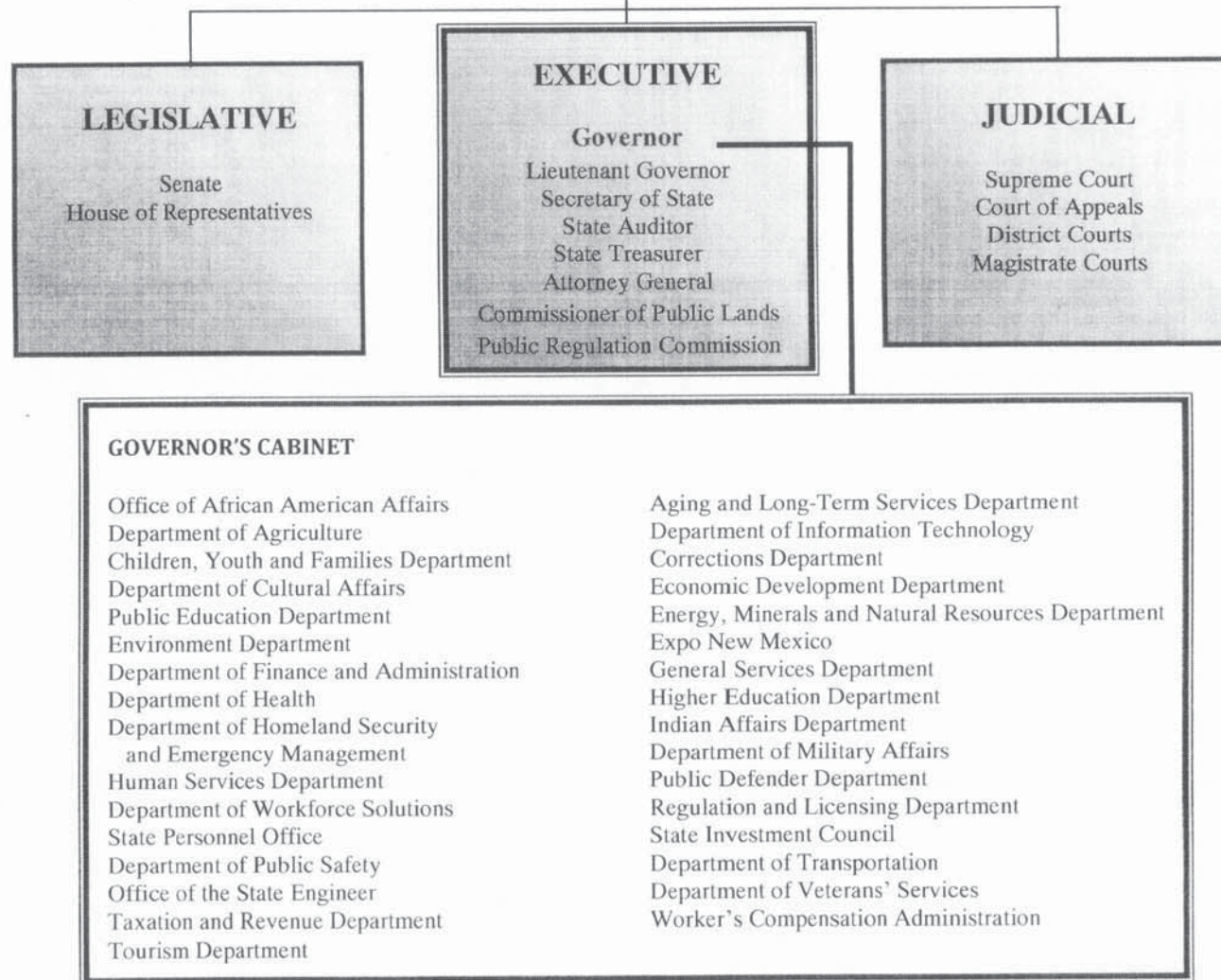
Governmental Unit: State of New Mexico  
Signature:   
Name of Official: Ronald C. Spilman  
Title: State Controller  
Date of Execution: March 21, 2018

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

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# Citizens of New Mexico





**SECTION IV**  
**FY 2019 FIXED COSTS**

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## SECTION IV: FY 2019 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, 2019 (FY 2019). FY 2019 Fixed costs include actual central services costs incurred during the fiscal year ended June 30, 2017 (FY 2017) allocated using FY 2017 allocation basis data; and a carry forward adjustment determined by comparing the allocations for FY 2017 (based on FY 2015 actual expenditures and data) to allocations based on FY 2017 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 2017 carry forward adjustment and FY 2019 fixed costs for each central service.

### Exhibit A: Summary of Fixed Costs for the Fiscal Year Ending June 30, 2019

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 2019 fixed cost for each budget account.
- ❖ **Central Services.** A column is provided for each central service with the FY 2019 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 2017 carry forward adjustment and FY 2019 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 2017 Actual).** The amount of FY 2017 actual costs allocated to each budget account based on FY 2017 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 2019 Statewide Cost Allocation Plan*

- ❖ ***Prior Year Totals (FY 2017 Proposed)***. The amount of FY 2017 costs allocated to each budget account in the FY 2017 SWCAP. These costs are the FY 2017 fixed costs less any carry forward adjustment in the FY 2017 fixed costs (FY 2015 actual costs).
- ❖ ***Carry Forward***. The amount of FY 2017 carry forward adjustment to be included in determining each budget account's FY 2019 fixed costs. The amount is calculated by deducting the FY 2017 Proposed costs from the FY 2017 Actual costs.
- ❖ ***Fixed Allocation (FY 2019 Fixed Costs)***. The FY 2019 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 2017 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 2019 STATEWIDE COST ALLOCATION PLAN  
 SUMMARY OF FIXED COSTS

Department / Budget Account	111 Legislative Council Service	112 Legislative Finance Committee	114 Senate Chief Clerk	115 House Chief Clerk	117 Legislative Education Study Committee	119 Legislative Building	131 Legislature	205 Supreme Court Law Library	208 NM Compilation Commission	210 Judicial Standards Commission
Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	452	-	-	-	-	-	-	-	-	-
341-541 DFA - Policy & Budget	228	164	43	42	49	154	-	64	89	32
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	11,515	5,929	1,749	2,199	2,726	10,147	7,575	3,041	6,873	2,727
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	105	464	21	33	209	156	-	523	224	778
378 Personnel Board	6,986	5,031	1,327	2,039	2,303	8,647	(6,519)	1,456	733	1,052
369 Commission on Public Records	29,500	5,166	-	-	65	112	220	-	-	1,042
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	2,930	1,096	159	385	582	1,706	4,720	982	726	610
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 51,715</b>	<b>\$ 17,849</b>	<b>\$ 3,299</b>	<b>\$ 4,698</b>	<b>\$ 5,935</b>	<b>\$ 20,922</b>	<b>\$ 5,997</b>	<b>\$ 6,066</b>	<b>\$ 8,645</b>	<b>\$ 6,241</b>

STATE OF NEW MEXICO  
 FY 2019 STATEWIDE COST ALLOCATION PLAN  
 SUMMARY OF FIXED COSTS

Department / Budget Account	215 Court of Appeals	216 Supreme Court	218 Administrative Office of the Courts	219 Supreme Crt Building Commission	231 Judicial District Court 1st	232 Judicial District Court 2nd	233 Judicial District Court 3rd	234 Judicial District Court 4th	235 Judicial District Court 5th	236 Judicial District Court 6th
Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	20,717	-	33,008	44,692	376	25,858	(0)	-	(257)	2,535
341-541 DFA - Policy & Budget	232	153	3,407	42	360	1,130	309	111	301	143
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	10,562	5,863	175,870	4,356	14,398	47,060	15,858	7,358	14,845	8,516
350-608 GSD Facilities Management	-	-	2,136	-	-	-	-	-	-	-
350-604 GSD Purchasing	1,026	221	25,609	159	709	2,745	921	987	7,495	1,642
378 Personnel Board	9,154	5,254	70,858	2,322	13,257	52,193	13,483	4,796	13,444	5,393
369 Commission on Public Records	4,795	7,501	3,394	-	-	-	-	-	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	1,267	459	35,907	301	1,585	3,128	1,704	971	2,609	1,769
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 47,754</b>	<b>\$ 19,453</b>	<b>\$ 350,189</b>	<b>\$ 51,872</b>	<b>\$ 30,684</b>	<b>\$ 132,114</b>	<b>\$ 32,275</b>	<b>\$ 14,223</b>	<b>\$ 38,437</b>	<b>\$ 19,999</b>

STATE OF NEW MEXICO  
 FY 2019 STATEWIDE COST ALLOCATION PLAN  
 SUMMARY OF FIXED COSTS

Department / Budget Account	237 Judicial District Court 7th	238 Judicial District Court 8th	239 Judicial District Court 9th	240 Judicial District Court 10th	241 Judicial District Court 11th	242 Judicial District Court 12th	243 Judicial District Court 13th	244 Bernalillo County Metropolitan Crt	251 Judicial District Attorney 1st	252 Judicial District Attorney 2nd
Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	217	2,017	(0)	-	4,142	-	160	5,982	2,238	-
341-541 DFA - Policy & Budget	119	142	170	43	322	161	364	1,148	249	851
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	6,826	12,268	13,783	2,405	14,429	8,513	16,304	48,539	12,609	32,615
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	1,271	900	577	446	1,310	1,962	2,961	1,510	514	2,710
378 Personnel Board	4,433	6,019	8,172	1,640	13,124	6,255	14,215	48,498	13,365	40,574
369 Commission on Public Records	-	-	-	-	-	-	-	24,628	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	1,544	1,396	1,200	532	2,421	1,206	3,302	3,545	831	1,650
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 14,410</b>	<b>\$ 22,743</b>	<b>\$ 23,901</b>	<b>\$ 5,066</b>	<b>\$ 35,749</b>	<b>\$ 18,096</b>	<b>\$ 37,305</b>	<b>\$ 133,849</b>	<b>\$ 29,806</b>	<b>\$ 78,399</b>

STATE OF NEW MEXICO  
 FY 2019 STATEWIDE COST ALLOCATION PLAN  
 SUMMARY OF FIXED COSTS

Department / Budget Account	253 Judicial District Attorney 3rd	254 Judicial District Attorney 4th	255 Judicial District Attorney 5th	256 Judicial District Attorney 6th	257 Judicial District Attorney 7th	258 Judicial District Attorney 8th	259 Judicial District Attorney 9th	260 Judicial District Attorney 10th	261 Judicial District Attorney 11th	262 Judicial District Attorney 12th
Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	293	-	-
341-541 DFA - Policy & Budget	221	126	223	135	100	107	128	53	180	168
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	10,233	5,958	10,403	10,419	6,577	6,115	13,381	4,089	8,263	8,650
350-608 GSD Facilities Management	-	-	-	-	-	-	-	-	-	-
350-604 GSD Purchasing	885	490	21	4,842	2,001	697	661	969	1,471	733
378 Personnel Board	10,406	6,423	11,614	5,947	5,013	5,254	5,533	1,935	8,468	7,946
369 Commission on Public Records	-	-	-	-	-	-	-	-	-	-
305 Attorney General CS	-	-	-	-	-	-	-	-	-	-
394 State Treasurer	1,008	916	986	890	943	941	922	541	915	1,503
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 22,754</b>	<b>\$ 13,915</b>	<b>\$ 23,246</b>	<b>\$ 22,233</b>	<b>\$ 14,633</b>	<b>\$ 13,114</b>	<b>\$ 20,624</b>	<b>\$ 7,880</b>	<b>\$ 19,298</b>	<b>\$ 18,999</b>

STATE OF NEW MEXICO  
 FY 2019 STATEWIDE COST ALLOCATION PLAN  
 SUMMARY OF FIXED COSTS

Department / Budget Account	263 Judicial District Attorney 13th	264 Administrative Office of the DAs	265 Judicial District Attorney 11th Div II	305 Attorney General	308 State Auditor	333 Taxation and Revenue	337 Investment Council	340 Administrative Hearings Office	341-541 DFA Finance Board	341-543 DFA Comm Devel Other
Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,694,498	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	(114)	-	-	-	-	19,033	-	-	-	-
341-541 DFA - Policy & Budget	239	103	122	-	149	5,266	3,120	110	295,639	246
341-542 DFA - Program Support	-	-	-	-	(4,432)	(8,864)	(5,171)	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	3,412,585
341-544 DFA - Financial Control	11,393	8,816	8,912	-	4,859	527,168	17,407	1,413	-	-
350-608 GSD Facilities Management	-	-	-	-	7,208	416,531	(1,335)	-	-	-
350-604 GSD Purchasing	1,914	6,621	299	-	153	5,601	700	-	-	-
378 Personnel Board	10,954	2,506	5,033	(2,788)	(9,754)	207,147	4,719	2,436	-	-
369 Commission on Public Records	-	35,380	-	-	3,368	144,412	693	-	298	-
305 Attorney General CS	-	-	-	4,506,841	-	-	(16,917)	-	-	-
394 State Treasurer	1,305	3,244	700	-	666	162,771	1,510	-	-	-
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 25,691</b>	<b>\$ 56,671</b>	<b>\$ 15,067</b>	<b>\$ 4,504,053</b>	<b>\$ 2,216</b>	<b>\$ 3,173,562</b>	<b>\$ 4,727</b>	<b>\$ 3,959</b>	<b>\$ 295,938</b>	<b>\$ 3,412,831</b>



**STATE OF NEW MEXICO**  
**FY 2019 STATEWIDE COST ALLOCATION PLAN**  
**SUMMARY OF FIXED COSTS**

Department / Budget Account	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	350-609 GSD Motor Pool	350-609 GSD Surplus Property	352 Education Retirement Brd
Building Depreciation	\$ -	\$ -	\$ -	\$ 35,398	\$ 82,300	\$ 34,400	\$ -	\$ 74,381	\$ 71,403	\$ -
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-	-	-
341-541 DFA - Policy & Budget	14,913	21,974	17,921	120	42	14,833	7	305	41	1,372
341-542 DFA - Program Support	-	(2,216)	(1,477)	(4,432)	-	(2,955)	-	(739)	-	(2,955)
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	-	3,678	15,033	9,627	2,444	385,551	1,863	11,878	1,319	33,160
350-608 GSD Facilities Management	-	-	4,539	24,148	50,619	22,133	(1,335)	30,584	54,348	5,874
350-604 GSD Purchasing	-	416	449	57	24	7,683	9	102	-	1,023
378 Personnel Board	-	1,833	3,834	6,665	1,482	8,003	996	4,744	1,437	10,865
369 Commission on Public Records	(1,463)	(25,787)	2,797	16,776	-	-	-	-	-	17,497
305 Attorney General CS	-	-	-	-	-	-	-	-	-	46,475
394 State Treasurer	-	954	5,926	186	102	22,613	84	593	36	5,288
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 13,450</b>	<b>\$ 852</b>	<b>\$ 49,022</b>	<b>\$ 88,545</b>	<b>\$ 137,012</b>	<b>\$ 492,262</b>	<b>\$ 1,625</b>	<b>\$ 121,849</b>	<b>\$ 128,585</b>	<b>\$ 118,599</b>

STATE OF NEW MEXICO  
 FY 2019 STATEWIDE COST ALLOCATION PLAN  
 SUMMARY OF FIXED COSTS

Department / Budget Account	354 Sentencing Commission	355 Public Defender	356 Governor	360 Lieutenant Governor	361 DoIT	366 Public Employees Retirement Assoc	369 CPR - Other	370 Secretary of State	378 Personnel Other	379 Public Employees Labor Relations Board
Building Depreciation	\$ -	\$ -	\$ 95,974	\$ -	\$ 409,105	\$ -	\$ -	\$ 7,078	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	444,809	-	-	131,062	-	-
341-541 DFA - Policy & Budget	30	2,378	114	19	5,882	1,846	-	448	-	8
341-542 DFA - Program Support	-	-	168,872	34,395	(2,216)	(4,432)	-	(3,693)	-	(1,477)
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	895	68,208	4,610	2,004	55,841	60,505	-	12,957	-	760
350-608 GSD Facilities Management	-	-	-	-	225,639	2,937	-	7,822	-	2,937
350-604 GSD Purchasing	48	9,424	335	218	2,204	834	-	99	-	1,229
378 Personnel Board	-	96,688	3,290	712	34,750	14,209	-	6,718	441,369	333
369 Commission on Public Records	-	37,446	2,337	-	187	4,345	797,501	27,966	-	-
305 Attorney General CS	-	-	(67,527)	-	-	26,183	-	119,589	-	46,475
394 State Treasurer	67	9,923	614	256	5,842	2,425	-	2,613	-	153
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 1,040</b>	<b>\$ 224,066</b>	<b>\$ 208,620</b>	<b>\$ 37,604</b>	<b>\$ 1,182,044</b>	<b>\$ 108,852</b>	<b>\$ 797,501</b>	<b>\$ 312,657</b>	<b>\$ 441,369</b>	<b>\$ 50,419</b>

STATE OF NEW MEXICO  
 FY 2019 STATEWIDE COST ALLOCATION PLAN  
 SUMMARY OF FIXED COSTS

Department / Budget Account	394 State Treasurer Other	404 Brd of Examiners - Architects	416 Sports Authority	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
Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ 49,182	\$ 95,762	\$ 1,094,037	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	17,891	(0)	(170,598)	-	1,205	-	-
341-541 DFA - Policy & Budget	-	20	-	(121)	857	(253)	4,100	2,454	2,800	250
341-542 DFA - Program Support	-	(739)	-	(1,477)	(5,171)	(5,171)	(5,171)	(9,603)	(3,693)	(1,477)
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	-	1,777	66	2,769	20,444	17,705	59,300	43,846	21,024	5,871
350-608 GSD Facilities Management	-	(1,335)	-	-	63,742	68,264	193,979	80,871	46,787	2,937
350-604 GSD Purchasing	-	287	-	135	1,857	2,102	3,161	5,027	-	281
378 Personnel Board	-	703	-	666	4,551	6,637	54,235	24,095	19,995	3,016
369 Commission on Public Records	-	15,680	-	-	-	6,911	269,672	69,464	4,386	6,852
305 Attorney General CS	-	(13,334)	-	56,259	-	-	269,669	-	(18,158)	-
394 State Treasurer	671,967	259	-	513	6,176	2,402	7,573	7,253	-	599
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 671,967</b>	<b>\$ 3,319</b>	<b>\$ 66</b>	<b>\$ 76,634</b>	<b>\$ 141,639</b>	<b>\$ 23,761</b>	<b>\$ 1,950,555</b>	<b>\$ 224,612</b>	<b>\$ 73,140</b>	<b>\$ 18,329</b>

STATE OF NEW MEXICO  
 FY 2019 STATEWIDE COST ALLOCATION PLAN  
 SUMMARY OF FIXED COSTS

Department / Budget Account	449 Board of Nursing	460 NM State Fair	464 Brd of Licensure - Engineers	465 Gaming Control Brd	469 Racing Commission	479 Brd of Veterinary Medicine	490 Cumbres & Toltec Railroad Comm	491 Military Base Planning	495 Spaceport Authority	505 Dept of Cultural Affairs
Building Depreciation	\$ -	\$ -	\$ -	\$ 6,438	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,903
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	177,502	-	-	-	-	94,142	11,787	880,340	208,366
341-541 DFA - Policy & Budget	100	517	583	38	278	17	-	6	58	1,069
341-542 DFA - Program Support	(739)	(3,693)	(739)	(2,216)	(5,171)	(739)	-	(739)	(2,216)	(12,557)
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	5,592	3,506	4,575	8,234	7,722	1,764	-	1,686	5,586	84,371
350-608 GSD Facilities Management	2,937	-	-	8,646	2,136	2,937	-	-	(1,335)	59,258
350-604 GSD Purchasing	481	-	287	819	341	197	-	45	404	8,299
378 Personnel Board	4,196	5,566	1,436	6,424	2,547	500	-	(100)	3,052	91,811
369 Commission on Public Records	22,433	-	(5,270)	196	32,647	75	-	1,865	1,865	14,230
305 Attorney General CS	69,594	(18,406)	16,910	-	336,378	-	(13,334)	41,464	-	162,896
394 State Treasurer	836	-	668	1,103	959	483	-	149	972	18,150
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 105,431</b>	<b>\$ 164,991</b>	<b>\$ 18,451</b>	<b>\$ 29,684</b>	<b>\$ 377,838</b>	<b>\$ 5,234</b>	<b>\$ 80,808</b>	<b>\$ 56,163</b>	<b>\$ 888,727</b>	<b>\$ 678,794</b>

STATE OF NEW MEXICO  
 FY 2019 STATEWIDE COST ALLOCATION PLAN  
 SUMMARY OF FIXED COSTS

Department / Budget Account	508 Livestock Board	516 Dept of Game & Fish	521 Energy, Minerals & Natural Resources	522 Youth Conservation Corp	538 Intertribal Ceremonial Office	539 Commission on Public Lands	550 Office of State Engineer/ISC	551 Interstate Stream Commission	569 Organic Commodity Commission	601 Commission on Women
Building Depreciation	\$ -	\$ -	\$ 241,022	\$ -	\$ -	\$ -	\$ 315,608	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	10,287	254,207	-	-	-	365,680	66,795	-	-
341-541 DFA - Policy & Budget	561	2,223	3,775	261	1	1,052	4,173	-	-	-
341-542 DFA - Program Support	(1,477)	(2,216)	(3,693)	-	-	(9,603)	(5,171)	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	19,309	90,464	141,327	(2,922)	418	40,890	50,141	-	929	3,178
350-608 GSD Facilities Management	2,937	11,747	201,837	-	-	-	156,552	-	-	-
350-604 GSD Purchasing	1,205	40,170	13,667	383	6	2,067	4,292	-	-	3
378 Personnel Board	11,410	49,194	101,706	356	-	24,949	42,624	-	-	-
369 Commission on Public Records	11,098	23,613	473	704	-	11,849	28,154	-	-	3,590
305 Attorney General CS	-	18,400	(61,303)	-	-	-	(13,334)	-	-	-
394 State Treasurer	3,737	18,777	22,871	467	4	4,874	6,175	-	470	1,521
950 Higher Education Department	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 48,779</b>	<b>\$ 262,659</b>	<b>\$ 915,889</b>	<b>\$ (752)</b>	<b>\$ 429</b>	<b>\$ 76,077</b>	<b>\$ 954,893</b>	<b>\$ 66,795</b>	<b>\$ 1,400</b>	<b>\$ 8,292</b>

STATE OF NEW MEXICO  
 FY 2019 STATEWIDE COST ALLOCATION PLAN  
 SUMMARY OF FIXED COSTS

Department / Budget Account	603 Office of African Amer Affairs	604 Comm for Deaf & Hearing Impaired	605 MLK Commission	606 Commission for the Blind	609 Indian Affairs	624 Aging & Long Term Svcs	630 Human Services	631 Workforce Solutions	632 Workers Compensation Admin
Building Depreciation	\$ -	\$ -	\$ -	\$ 126,966	\$ 16,596	\$ 441,699	\$ 498,326	\$ 235,858	\$ 283,491
Equipment Depreciation	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	560,449	171,603	-	-	-
341-541 DFA - Policy & Budget	28	472	12	(39)	113	2,548	369,269	3,863	1,889
341-542 DFA - Program Support	(739)	(739)	-	(1,477)	(2,216)	(2,955)	(8,125)	(4,432)	(7,387)
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	1,827	5,200	973	34,882	9,320	52,470	494,633	168,179	24,731
350-608 GSD Facilities Management	2,937	5,874	2,937	113,649	13,175	160,544	351,474	361,515	111,914
350-604 GSD Purchasing	535	825	431	2,324	772	4,839	7,061	3,287	1,767
378 Personnel Board	632	2,271	233	18,321	1,370	45,658	376,909	99,810	25,588
369 Commission on Public Records	-	-	-	37	19	(15,974)	124,490	11,604	13,912
305 Attorney General CS	-	26,183	-	(13,334)	-	-	-	(101,067)	-
394 State Treasurer	674	1,294	455	4,427	1,223	8,952	134,970	46,461	2,994
950 Higher Education Department	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 5,894</b>	<b>\$ 41,380</b>	<b>\$ 5,040</b>	<b>\$ 285,756</b>	<b>\$ 600,821</b>	<b>\$ 869,384</b>	<b>\$ 2,349,007</b>	<b>\$ 825,077</b>	<b>\$ 458,899</b>

STATE OF NEW MEXICO  
 FY 2019 STATEWIDE COST ALLOCATION PLAN  
 SUMMARY OF FIXED COSTS

Department / Budget Account	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	668 Natural Resources Trustee	669 Health Policy Commission
Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	8,326,486	401,032	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	30,730	1,409,964	-	-
341-541 DFA - Policy & Budget	-	2,418	82	325	2,760	35,921	13,339	80	-
341-542 DFA - Program Support	-	-	(739)	(739)	(739)	(7,387)	(5,171)	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	345	133,778	3,283	17,835	46,205	609,126	106,141	3,070	392
350-608 GSD Facilities Management	-	54,466	2,937	2,937	-	2,839,501	224,015	-	-
350-604 GSD Purchasing	-	5,697	371	1,295	3,242	38,211	6,576	123	-
378 Personnel Board	-	60,841	1,942	3,013	49,437	700,810	117,997	535	-
369 Commission on Public Records	28,751	10,059	-	280	-	110,403	74,805	-	308
305 Attorney General CS	-	-	43,869	19,833	-	-	(13,334)	-	-
394 State Treasurer	-	6,970	547	3,160	10,516	77,213	17,366	235	77
950 Higher Education Department	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 29,096</b>	<b>\$ 274,229</b>	<b>\$ 52,292</b>	<b>\$ 47,939</b>	<b>\$ 111,422</b>	<b>\$ 12,761,015</b>	<b>\$ 2,352,730</b>	<b>\$ 4,043</b>	<b>\$ 776</b>

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN  
SUMMARY OF FIXED COSTS**

Department / Budget Account	670 Veterans Services	690 Children, Youth & Families	705 Dept of Military Affairs	760 Parole Brd	765 Juvenile Parole Brd	770 Dept of Corrections	780 Crime Victims Reparations	790 Dept of Public Safety	795 Homeland Security & Emergency Mgmt
Building Depreciation	\$ 16,720	\$ 2,112,846	\$ -	\$ -	\$ -	\$ 7,708,876	\$ -	\$ 2,847,398	\$ 77,583
Equipment Depreciation	-	-	-	-	-	-	-	-	-
Interest Expense	5,354	8,659	114,950	-	-	26,469	-	(1,884)	17,367
341-541 DFA - Policy & Budget	297	27,725	1,362	20	0	15,895	1,093	7,826	(9,990)
341-542 DFA - Program Support	(1,477)	(8,125)	(2,216)	(739)	-	(4,432)	(739)	(2,955)	(2,216)
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	10,333	350,396	34,449	2,484	530	304,751	12,728	209,958	17,843
350-608 GSD Facilities Management	35,329	723,995	-	-	-	5,033,006	2,937	849,986	86,732
350-604 GSD Purchasing	1,301	14,768	5,667	153	12	17,767	885	40,383	1,926
378 Personnel Board	7,734	462,712	21,771	856	(27)	481,844	3,545	193,605	9,208
369 Commission on Public Records	473	71,974	13,767	10,757	289	147,239	7,225	37,828	-
305 Attorney General CS	(18,406)	-	-	28,380	-	(15,486)	23,308	64,521	-
394 State Treasurer	2,288	75,562	7,192	776	41	26,040	6,352	33,570	4,358
950 Higher Education Department	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 59,945</b>	<b>\$ 3,840,512</b>	<b>\$ 196,942</b>	<b>\$ 42,687</b>	<b>\$ 846</b>	<b>\$ 13,741,969</b>	<b>\$ 57,334</b>	<b>\$ 4,280,236</b>	<b>\$ 202,811</b>



STATE OF NEW MEXICO  
 FY 2019 STATEWIDE COST ALLOCATION PLAN  
 SUMMARY OF FIXED COSTS

Department / Budget Account	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	954 New Mexico State University
Building Depreciation	\$ -	\$ 224,378	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,807,064	\$ 658,857
Equipment Depreciation	-	-	-	-	-	-	-	-	-
Interest Expense	4,150,922	2,914,300	-	-	816,030	-	686,262	685,386	520,695
341-541 DFA - Policy & Budget	68,023	122,850	-	-	281	217	-	67,489	25,380
341-542 DFA - Program Support	(4,432)	(10,341)	-	-	(37,672)	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	373,664	113,179	-	-	13,859	4,243	-	-	-
350-608 GSD Facilities Management	12,015	136,026	-	-	2,937	-	-	134,324	48,972
350-604 GSD Purchasing	68,471	13,975	-	-	2,808	-	-	-	-
378 Personnel Board	461,711	48,714	-	-	8,183	333	-	-	-
369 Commission on Public Records	21,010	54,839	-	-	1,408	-	-	-	7,129
305 Attorney General CS	-	41,274	-	-	-	-	-	-	-
394 State Treasurer	53,281	37,370	-	-	4,235	-	-	-	-
950 Higher Education Department	-	-	-	-	-	-	-	1,285,017	490,994
<b>Total</b>	<b>\$ 5,204,666</b>	<b>\$ 3,696,565</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 812,070</b>	<b>\$ 4,793</b>	<b>\$ 686,262</b>	<b>\$ 3,979,280</b>	<b>\$ 1,752,026</b>

STATE OF NEW MEXICO  
 FY 2019 STATEWIDE COST ALLOCATION PLAN  
 SUMMARY OF FIXED COSTS

Department / Budget Account	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
Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-	-	-	-	-
Interest Expense	157,300	110,412	260,971	315,679	75,701	15	81	34	13
341-541 DFA - Policy & Budget	3,568	2,499	9,743	7,343	1,063	(45,989)	8,213	1,352	633
341-542 DFA - Program Support	-	-	-	-	-	-	-	-	-
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	-	-
341-544 DFA - Financial Control	-	-	-	-	-	-	-	-	-
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	66,675	47,924	178,064	141,028	20,457	(710,980)	159,568	25,155	11,660
<b>Total</b>	<b>\$ 227,543</b>	<b>\$ 160,834</b>	<b>\$ 448,777</b>	<b>\$ 464,049</b>	<b>\$ 97,222</b>	<b>\$ (756,954)</b>	<b>\$ 167,861</b>	<b>\$ 26,541</b>	<b>\$ 12,307</b>

STATE OF NEW MEXICO  
 FY 2019 STATEWIDE COST ALLOCATION PLAN  
 SUMMARY OF FIXED COSTS

Department / Budget Account	974 New Mexico Junior College	976 San Juan College	977 Clovis Community College	978 New Mexico Military Institute	979 NM Sch for the Visually Impaired	980 NM Sch for the Deaf	999 Other	Total
Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 697,649	\$ 30,831,318
Equipment Depreciation	-	-	-	-	-	-	-	-
Interest Expense	92	111	31	49,650	(20,781)	(195,831)	788,723	16,314,283
341-541 DFA - Policy & Budget	2,049	4,235	1,708	2,720	1,634	1,617	313,168	1,501,234
341-542 DFA - Program Support	-	-	-	-	-	-	-	(43,447)
341-543 DFA - Comm Dev & Local Govt	-	-	-	-	-	-	-	3,412,585
341-544 DFA - Financial Control	-	-	-	-	-	-	434,951	6,097,181
350-608 GSD Facilities Management	-	-	-	-	-	-	385,336	13,457,149
350-604 GSD Purchasing	-	-	-	-	-	-	44,044	485,431
378 Personnel Board	-	-	-	-	-	-	-	4,961,348
369 Commission on Public Records	-	-	-	-	655	1,324	132,100	2,527,372
305 Attorney General CS	-	-	-	-	(13,334)	206,605	(34,300)	5,739,529
394 State Treasurer	-	-	-	-	-	-	-	1,666,219
950 Higher Education Department	38,254	81,413	31,225	49,504	-	-	-	1,915,955
<b>Total</b>	<b>\$ 40,395</b>	<b>\$ 85,758</b>	<b>\$ 32,964</b>	<b>\$ 101,874</b>	<b>\$ (31,825)</b>	<b>\$ 13,715</b>	<b>\$ 2,761,672</b>	<b>\$ 88,866,157</b>

STATE OF NEW MEXICO  
 FY 2019 STATEWIDE COST ALLOCATION PLAN  
 CALCULATION OF FIXED COSTS  
 FOR FISCAL YEAR 2019

Building Depreciation

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
4	341-541 DFA - Policy & Budget	59,212	-	-	59,212
5	341-542 DFA - Program Support	11,704	-	-	11,704
7	341-544 DFA - Financial Control	9,374	-	-	9,374
8	350-608 GSD Facilities Management	291,508	-	-	291,508
9	350-604 GSD Purchasing	29,528	-	-	29,528
10	378 Personnel Board	167,583	-	-	167,583
11	369 Commission on Public Records	413,108	-	-	413,108
12	305 Attorney General CS	332,107	-	-	332,107
	Subtotal Central Service Agencies	1,314,123	-	-	1,314,123
60	333 Taxation and Revenue	1,131,861	569,224	562,637	1,694,498
69	350-598 GSD Program Support	30,384	25,370	5,014	35,398
71	350-605 GSD Printing & Graphics	78,249	74,199	4,050	82,300
72	350-606 GSD Risk Management	29,528	24,655	4,873	34,400
74	350-609 GSD Motor Pool	52,704	31,026	21,678	74,381
75	350-609 GSD Surplus Property	67,890	64,376	3,514	71,403
79	356 Governor	85,814	75,654	10,160	95,974
81	361 DoIT	427,121	445,138	(18,016)	409,105
84	370 Secretary of State	5,928	4,778	1,150	7,078
91	418 Tourism Department	47,470	45,757	1,713	49,182
92	419 Economic Development	82,198	68,633	13,565	95,762
93	420 Regulation and Licensing	602,193	110,348	491,844	1,094,037
100	465 Gaming Control Brd	6,091	5,743	348	6,438
106	505 Dept of Cultural Affairs	35,097	27,291	7,806	42,903
109	521 Energy, Minerals & Natural Resources	227,367	213,712	13,655	241,022
113	550 Office of State Engineer/ISC	290,774	265,940	24,834	315,608
120	606 Commission for the Blind	95,180	63,393	31,787	126,966
121	609 Indian Affairs	15,593	14,590	1,003	16,596
122	624 Aging & Long Term Svcs	243,125	44,551	198,574	441,699
123	630 Human Services	511,647	524,968	(13,321)	498,326
124	631 Workforce Solutions	313,310	390,762	(77,452)	235,858
125	632 Workers Compensation Admin	283,491	283,491	(0)	283,491
131	665 Dept of Health	5,983,202	3,639,918	2,343,284	8,326,486
132	667 Dept of Environment	268,690	136,348	132,342	401,032
135	670 Veterans Services	14,441	12,163	2,279	16,720
136	690 Children, Youth & Families	1,754,472	1,396,098	358,374	2,112,846
140	770 Dept of Corrections	6,433,053	5,157,230	1,275,823	7,708,876
142	790 Dept of Public Safety	2,218,472	1,589,546	628,926	2,847,398
143	795 Homeland Security & Emergency Mgmnt	76,886	76,189	697	77,583
145	924 Public Education Department	206,721	189,063	17,658	224,378
151	952 University of New Mexico	1,113,472	419,880	693,592	1,807,064
152	954 New Mexico State University	405,973	153,089	252,884	658,857
169	999 Other	630,153	562,657	67,496	697,649
	Subtotal Receiving Agencies	23,768,547	16,705,777	7,062,770	30,831,318
	<b>Total</b>	<b>25,082,670</b>	<b>16,705,777</b>	<b>7,062,770</b>	<b>32,145,440</b>

STATE OF NEW MEXICO  
 FY 2019 STATEWIDE COST ALLOCATION PLAN  
 CALCULATION OF FIXED COSTS  
 FOR FISCAL YEAR 2019

Interest Expense

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
6	341-543 DFA - Comm Dev & Local Go	3,310,319	-	-	3,310,319
8	350-608 GSD Facilities Management	4,235,630	-	-	4,235,630
14	950 Higher Education Department	1,000,410	-	-	1,000,410
	Subtotal Central Service Agencies	8,546,360	-	-	8,546,360
15	111 Legislative Council Service	969	1,487	(518)	452
25	215 Court of Appeals	127,618	234,518	(106,901)	20,717
27	218 Administrative Office of the Courts	59,204	85,400	(26,196)	33,008
28	219 Supreme Crt Building Commissior	45,576	46,461	(884)	44,692
29	231 Judicial District Court 1st	1,175	1,975	(799)	376
30	232 Judicial District Court 2nd	20,385	14,913	5,473	25,858
31	233 Judicial District Court 3rd	(0)	(0)	(0)	(0)
33	235 Judicial District Court 5th	547	1,350	(803)	(257)
34	236 Judicial District Court 6th	4,160	5,785	(1,625)	2,535
35	237 Judicial District Court 7th	841	1,464	(623)	217
36	238 Judicial District Court 8th	3,309	4,602	(1,292)	2,017
37	239 Judicial District Court 9th	(0)	(0)	(0)	(0)
39	241 Judicial District Court 11th	7,474	10,805	(3,332)	4,142
41	243 Judicial District Court 13th	220	280	(60)	160
42	244 Bernalillo County Metropolitan Crt	11,320	16,659	(5,338)	5,982
43	251 Judicial District Attorney 1st	2,238	-	-	2,238
52	260 Judicial District Attorney 10th	917	1,540	(624)	293
55	263 Judicial District Attorney 13th	(0)	113	(113)	(114)
60	333 Taxation and Revenue	37,347	55,662	(18,314)	19,033
81	361 DoIT	476,737	508,665	(31,928)	444,809
84	370 Secretary of State	307,803	484,545	(176,741)	131,062
90	417 Border Authority	14,826	11,761	3,065	17,891
91	418 Tourism Department	(0)	(0)	(0)	(0)
92	419 Economic Development	(64,260)	42,079	(106,339)	(170,598)
94	430 Public Regulation Commission	2,585	3,965	(1,380)	1,205
98	460 NM State Fair	168,268	159,033	9,234	177,502
103	490 Cumbres & Toltec Railroad Comm	96,687	99,232	(2,545)	94,142
104	491 Military Base Planning	22,380	32,974	(10,594)	11,787
105	495 Spaceport Authority	955,283	1,030,227	(74,943)	880,340
106	505 Dept of Cultural Affairs	565,341	922,315	(356,974)	208,366
108	516 Dept of Game & Fish	33,631	56,976	(23,345)	10,287
109	521 Energy, Minerals & Natural Resou	315,308	376,410	(61,101)	254,207
113	550 Office of State Engineer/ISC	706,262	1,046,844	(340,582)	365,680
114	551 Interstate Stream Commission	329,141	591,486	(262,346)	66,795
121	609 Indian Affairs	759,819	959,189	(199,370)	560,449
122	624 Aging & Long Term Svcs	699,805	1,228,007	(528,202)	171,603
131	665 Dept of Health	97,779	164,828	(67,049)	30,730
132	667 Dept of Environment	2,405,930	3,401,895	(995,965)	1,409,964
135	670 Veterans Services	14,526	23,698	(9,172)	5,354
136	690 Children, Youth & Families	7,705	6,750	955	8,659
137	705 Dept of Military Affairs	141,787	168,625	(26,838)	114,950

STATE OF NEW MEXICO  
 FY 2019 STATEWIDE COST ALLOCATION PLAN  
 CALCULATION OF FIXED COSTS  
 FOR FISCAL YEAR 2019

Interest Expense

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
140	770 Dept of Corrections	26,469	-	-	26,469
142	790 Dept of Public Safety	25,352	52,587	(27,236)	(1,884)
143	795 Homeland Security & Emergency	12,058	6,750	5,308	17,367
144	805 Dept of Transportation	4,022,850	3,894,778	128,072	4,150,922
145	924 Public Education Department	4,096,766	5,279,232	(1,182,466)	2,914,300
148	940 Public School Facilities Authority	1,312,960	1,809,891	(496,931)	816,030
150	950 Higher Education Other	652,136	618,009	34,127	686,262
151	952 University of New Mexico	1,818,718	2,952,050	(1,133,332)	685,386
152	954 New Mexico State University	1,343,500	2,166,305	(822,805)	520,695
153	956 New Mexico Highlands University	422,283	687,265	(264,983)	157,300
154	958 Western New Mexico University	300,453	490,493	(190,041)	110,412
155	960 Eastern New Mexico University	617,753	974,535	(356,782)	260,971
156	962 New Mexico Inst of Mining & Tech	577,566	839,453	(261,887)	315,679
157	964 Northern New Mexico College	173,792	271,883	(98,091)	75,701
158	966 Santa Fe Community College	(0)	(16)	15	15
159	968 Central New Mexico Comm Colleg	(0)	(81)	81	81
160	970 Luna Community College	(0)	(34)	34	34
161	972 Mesalands Community College	(0)	(14)	13	13
162	974 New Mexico Junior College	(0)	(92)	92	92
163	976 San Juan College	(1)	(114)	112	111
164	977 Clovis Community College	(0)	(31)	31	31
165	978 New Mexico Military Institute	182,757	315,864	(133,107)	49,650
166	979 NM Sch for the Visually Impaired	67,091	154,964	(87,872)	(20,781)
167	980 NM Sch for the Deaf	(18,373)	159,086	(177,459)	(195,831)
169	999 Other	1,075,253	1,361,783	(286,530)	788,723
	Subtotal Recieving Agencies	25,090,025	33,837,061	(8,775,742)	16,314,283
	<b>Total</b>	<b>33,636,385</b>	<b>33,837,061</b>	<b>(8,775,742)</b>	<b>24,860,643</b>

STATE OF NEW MEXICO  
 FY 2019 STATEWIDE COST ALLOCATION PLAN  
 CALCULATION OF FIXED COSTS  
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341-541 DFA - Policy & Budget

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
4	341-541 DFA - Policy & Budget	185,463	-	-	185,463
5	341-542 DFA - Program Support	77,012	-	-	77,012
6	341-543 DFA - Comm Dev & Local Go	288,693	-	-	288,693
7	341-544 DFA - Financial Control	548,698	-	-	548,698
8	350-608 GSD Facilities Management	784	-	-	784
9	350-604 GSD Purchasing	200	-	-	200
10	378 Personnel Board	287	-	-	287
11	369 Commission on Public Records	187	-	-	187
12	305 Attorney General CS	2,462	-	-	2,462
13	394 State Treasurer	244	-	-	244
14	950 Higher Education Department	8,055	-	-	8,055
	Subtotal Central Service Agencies	1,112,085	-	-	1,112,085
15	111 Legislative Council Service	388	548	(160)	228
16	112 Legislative Finance Committee	281	399	(117)	164
17	114 Senate Chief Clerk	78	112	(35)	43
18	115 House Chief Clerk	75	109	(34)	42
19	117 Legislative Education Study Comr	85	120	(35)	49
20	119 Legislative Building	278	402	(124)	154
22	205 Supreme Court Law Library	104	143	(40)	64
23	208 NM Compilation Commission	127	165	(38)	89
24	210 Judicial Standards Commission	56	80	(24)	32
25	215 Court of Appeals	391	550	(159)	232
26	216 Supreme Court	227	301	(74)	153
27	218 Administrative Office of the Courts	4,587	5,768	(1,180)	3,407
28	219 Supreme Crt Building Commissior	64	85	(22)	42
29	231 Judicial District Court 1st	553	746	(193)	360
30	232 Judicial District Court 2nd	1,852	2,573	(722)	1,130
31	233 Judicial District Court 3rd	506	704	(198)	309
32	234 Judicial District Court 4th	169	227	(58)	111
33	235 Judicial District Court 5th	487	673	(186)	301
34	236 Judicial District Court 6th	232	321	(89)	143
35	237 Judicial District Court 7th	190	262	(71)	119
36	238 Judicial District Court 8th	218	293	(75)	142
37	239 Judicial District Court 9th	280	391	(111)	170
38	240 Judicial District Court 10th	64	86	(21)	43
39	241 Judicial District Court 11th	494	666	(172)	322
40	242 Judicial District Court 12th	244	328	(83)	161
41	243 Judicial District Court 13th	579	795	(215)	364
42	244 Bernalillo County Metropolitan Crt	1,835	2,523	(688)	1,148
43	251 Judicial District Attorney 1st	379	509	(130)	249
44	252 Judicial District Attorney 2nd	1,329	1,807	(478)	851
45	253 Judicial District Attorney 3rd	372	522	(150)	221
46	254 Judicial District Attorney 4th	215	304	(89)	126
47	255 Judicial District Attorney 5th	354	486	(132)	223
48	256 Judicial District Attorney 6th	215	294	(79)	135

STATE OF NEW MEXICO  
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 CALCULATION OF FIXED COSTS  
 FOR FISCAL YEAR 2019

341-541 DFA - Policy & Budget

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
49	257 Judicial District Attorney 7th	166	233	(67)	100
50	258 Judicial District Attorney 8th	178	249	(71)	107
51	259 Judicial District Attorney 9th	199	270	(71)	128
52	260 Judicial District Attorney 10th	82	112	(30)	53
53	261 Judicial District Attorney 11th	290	399	(109)	180
54	262 Judicial District Attorney 12th	236	304	(68)	168
55	263 Judicial District Attorney 13th	386	533	(147)	239
56	264 Administrative Office of the DAs	178	252	(74)	103
57	265 Judicial District Attorney 11th Div	178	234	(56)	122
59	308 State Auditor	251	353	(102)	149
60	333 Taxation and Revenue	6,829	8,392	(1,563)	5,266
61	337 Investment Council	3,882	4,645	(762)	3,120
62	340 Administrative Hearings Office	110	-	-	110
64	341-541 DFA Finance Board	204,589	113,539	91,050	295,639
65	341-543 DFA Comm Devel Other	246	-	-	246
66	341-544 DFA Financial Control Other	10,125	5,337	4,788	14,913
67	342 Public School Insurance Authority	28,579	35,184	(6,605)	21,974
68	343 Retiree Healthcare Authority	21,693	25,464	(3,771)	17,921
69	350-598 GSD Program Support	254	388	(134)	120
71	350-605 GSD Printing & Graphics	89	135	(46)	42
72	350-606 GSD Risk Management	28,068	41,302	(13,235)	14,833
73	350-609 GSD Aviation	44	80	(36)	7
74	350-609 GSD Motor Pool	505	704	(200)	305
75	350-609 GSD Surplus Property	49	57	(8)	41
76	352 Education Retirement Brd	2,096	2,820	(724)	1,372
77	354 Sentencing Commission	43	56	(13)	30
78	355 Public Defender	3,297	4,216	(919)	2,378
79	356 Governor	224	333	(109)	114
80	360 Lieutenant Governor	37	54	(18)	19
81	361 DoIT	5,481	5,080	401	5,882
82	366 Public Employees Retirement Ass	2,938	4,030	(1,092)	1,846
84	370 Secretary of State	670	892	(222)	448
86	379 Public Employees Labor Relations	15	21	(6)	8
88	404 Brd of Examiners - Architects	27	34	(7)	20
90	417 Border Authority	44	209	(165)	(121)
91	418 Tourism Department	1,240	1,624	(384)	857
92	419 Economic Development	988	2,229	(1,241)	(253)
93	420 Regulation and Licensing	3,239	2,377	862	4,100
94	430 Public Regulation Commission	2,210	1,967	243	2,454
95	440 Superintendent of Insurance	2,879	2,958	(79)	2,800
96	446 Brd of Medical Examiners	212	175	38	250
97	449 Board of Nursing	156	212	(56)	100
98	460 NM State Fair	822	1,127	(305)	517
99	464 Brd of Licensure - Engineers	328	74	255	583
100	465 Gaming Control Brd	354	670	(316)	38
101	469 Racing Commission	268	257	10	278



STATE OF NEW MEXICO  
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 CALCULATION OF FIXED COSTS  
 FOR FISCAL YEAR 2019

341-541 DFA - Policy & Budget

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
102	479 Brd of Veterinary Medicine	25	32	(8)	17
104	491 Military Base Planning	12	19	(6)	6
105	495 Spaceport Authority	309	560	(251)	58
106	505 Dept of Cultural Affairs	2,630	4,191	(1,561)	1,069
107	508 Livestock Board	567	573	(6)	561
108	516 Dept of Game & Fish	2,948	3,674	(726)	2,223
109	521 Energy, Minerals & Natural Resou	5,188	6,601	(1,413)	3,775
110	522 Youth Conservation Corp	338	415	(77)	261
111	538 Intertribal Ceremonial Office	5	10	(4)	1
112	539 Commission on Public Lands	1,240	1,428	(188)	1,052
113	550 Office of State Engineer/ISC	4,052	3,931	121	4,173
117	603 Office of African Amer Affairs	51	75	(24)	28
118	604 Comm for Deaf & Hearing Impaire	388	304	84	472
119	605 MLK Commission	21	31	(10)	12
120	606 Commission for the Blind	881	1,801	(920)	(39)
121	609 Indian Affairs	193	273	(80)	113
122	624 Aging & Long Term Svcs	4,209	5,870	(1,661)	2,548
123	630 Human Services	477,661	586,053	(108,392)	369,269
124	631 Workforce Solutions	5,695	7,527	(1,832)	3,863
125	632 Workers Compensation Admin	1,468	1,046	422	1,889
127	644 Vocational Rehabilitation	3,388	4,357	(969)	2,418
128	645 Disability Commission	127	172	(45)	82
129	647 Developmental Disabilities Comm	455	584	(130)	325
130	662 Miners' Hospital	2,626	2,492	134	2,760
131	665 Dept of Health	38,984	42,047	(3,063)	35,921
132	667 Dept of Environment	10,771	8,203	2,568	13,339
133	668 Natural Resources Trustee	396	713	(317)	80
135	670 Veterans Services	372	448	(75)	297
136	690 Children, Youth & Families	34,709	41,692	(6,983)	27,725
137	705 Dept of Military Affairs	1,804	2,246	(442)	1,362
138	760 Parole Brd	33	46	(13)	20
139	765 Juvenile Parole Brd	1	1	(0)	0
140	770 Dept of Corrections	22,256	28,616	(6,360)	15,895
141	780 Crime Victims Reparations	950	808	142	1,093
142	790 Dept of Public Safety	10,681	13,535	(2,854)	7,826
143	795 Homeland Security & Emergency	1,214	12,419	(11,204)	(9,990)
144	805 Dept of Transportation	94,427	120,831	(26,404)	68,023
145	924 Public Education Department	187,902	252,954	(65,052)	122,850
148	940 Public School Facilities Authority	414	547	(133)	281
149	949 Education Trust Board	199	181	18	217
151	952 University of New Mexico	106,233	144,977	(38,744)	67,489
152	954 New Mexico State University	43,639	61,898	(18,259)	25,380
153	956 New Mexico Highlands University	5,015	6,461	(1,446)	3,568
154	958 Western New Mexico University	4,098	5,698	(1,599)	2,499
155	960 Eastern New Mexico University	11,797	13,852	(2,055)	9,743
156	962 New Mexico Inst of Mining & Tech	12,136	16,930	(4,793)	7,343

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341-541 DFA - Policy & Budget

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
157	964 Northern New Mexico College	1,773	2,482	(709)	1,063
158	966 Santa Fe Community College	5,931	57,850	(51,920)	(45,989)
159	968 Central New Mexico Comm Colleg	14,446	20,680	(6,234)	8,213
160	970 Luna Community College	1,850	2,347	(498)	1,352
161	972 Mesalands Community College	806	979	(173)	633
162	974 New Mexico Junior College	2,863	3,676	(813)	2,049
163	976 San Juan College	7,039	9,844	(2,805)	4,235
164	977 Clovis Community College	2,072	2,437	(365)	1,708
165	978 New Mexico Military Institute	3,192	3,665	(472)	2,720
166	979 NM Sch for the Visually Impaired	2,018	2,401	(383)	1,634
167	980 NM Sch for the Deaf	1,917	2,217	(300)	1,617
169	999 Other	444,138	575,108	(130,970)	313,168
	Subtotal Receiving Agencies	1,942,636	2,383,682	(441,402)	1,501,234
	<b>Total</b>	<b>3,054,721</b>	<b>2,383,682</b>	<b>(441,402)</b>	<b>2,613,319</b>

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341-542 DFA - Program Support

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
4	341-541 DFA - Policy & Budget	162,530	-	-	162,530
5	341-542 DFA - Program Support	50,009	-	-	50,009
6	341-543 DFA - Comm Dev & Local Go	237,837	-	-	237,837
7	341-544 DFA - Financial Control	451,890	-	-	451,890
	Subtotal Central Service Agencies	902,265	-	-	902,265
59	308 State Auditor	-	4,432	(4,432)	(4,432)
60	333 Taxation and Revenue	-	8,864	(8,864)	(8,864)
61	337 Investment Council	-	5,171	(5,171)	(5,171)
67	342 Public School Insurance Authority	-	2,216	(2,216)	(2,216)
68	343 Retiree Healthcare Authority	-	1,477	(1,477)	(1,477)
69	350-598 GSD Program Support	-	4,432	(4,432)	(4,432)
72	350-606 GSD Risk Management	-	2,955	(2,955)	(2,955)
74	350-609 GSD Motor Pool	-	739	(739)	(739)
76	352 Education Retirement Brd	-	2,955	(2,955)	(2,955)
79	356 Governor	182,342	195,811	(13,470)	168,872
80	360 Lieutenant Governor	31,712	29,028	2,683	34,395
81	361 DoIT	-	2,216	(2,216)	(2,216)
82	366 Public Employees Retirement Ass	-	4,432	(4,432)	(4,432)
84	370 Secretary of State	-	3,693	(3,693)	(3,693)
86	379 Public Employees Labor Relations	-	1,477	(1,477)	(1,477)
88	404 Brd of Examiners - Architects	-	739	(739)	(739)
90	417 Border Authority	-	1,477	(1,477)	(1,477)
91	418 Tourism Department	-	5,171	(5,171)	(5,171)
92	419 Economic Development	-	5,171	(5,171)	(5,171)
93	420 Regulation and Licensing	-	5,171	(5,171)	(5,171)
94	430 Public Regulation Commission	-	9,603	(9,603)	(9,603)
95	440 Superintendent of Insurance	-	3,693	(3,693)	(3,693)
96	446 Brd of Medical Examiners	-	1,477	(1,477)	(1,477)
97	449 Board of Nursing	-	739	(739)	(739)
98	460 NM State Fair	-	3,693	(3,693)	(3,693)
99	464 Brd of Licensure - Engineers	-	739	(739)	(739)
100	465 Gaming Control Brd	-	2,216	(2,216)	(2,216)
101	469 Racing Commission	-	5,171	(5,171)	(5,171)
102	479 Brd of Veterinary Medicine	-	739	(739)	(739)
104	491 Military Base Planning	-	739	(739)	(739)
105	495 Spaceport Authority	-	2,216	(2,216)	(2,216)
106	505 Dept of Cultural Affairs	-	12,557	(12,557)	(12,557)
107	508 Livestock Board	-	1,477	(1,477)	(1,477)
108	516 Dept of Game & Fish	-	2,216	(2,216)	(2,216)
109	521 Energy, Minerals & Natural Resou	-	3,693	(3,693)	(3,693)
112	539 Commission on Public Lands	-	9,603	(9,603)	(9,603)
113	550 Office of State Engineer/ISC	-	5,171	(5,171)	(5,171)
117	603 Office of African Amer Affairs	-	739	(739)	(739)
118	604 Comm for Deaf & Hearing Impaire	-	739	(739)	(739)
120	606 Commission for the Blind	-	1,477	(1,477)	(1,477)

STATE OF NEW MEXICO  
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341-542 DFA - Program Support

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
121	609 Indian Affairs	-	2,216	(2,216)	(2,216)
122	624 Aging & Long Term Svcs	-	2,955	(2,955)	(2,955)
123	630 Human Services	-	8,125	(8,125)	(8,125)
124	631 Workforce Solutions	-	4,432	(4,432)	(4,432)
125	632 Workers Compensation Admin	-	7,387	(7,387)	(7,387)
128	645 Disability Commission	-	739	(739)	(739)
129	647 Developmental Disabilities Comm	-	739	(739)	(739)
130	662 Miners' Hospital	-	739	(739)	(739)
131	665 Dept of Health	-	7,387	(7,387)	(7,387)
132	667 Dept of Environment	-	5,171	(5,171)	(5,171)
135	670 Veterans Services	-	1,477	(1,477)	(1,477)
136	690 Children, Youth & Families	-	8,125	(8,125)	(8,125)
137	705 Dept of Military Affairs	-	2,216	(2,216)	(2,216)
138	760 Parole Brd	-	739	(739)	(739)
140	770 Dept of Corrections	-	4,432	(4,432)	(4,432)
141	780 Crime Victims Reparations	-	739	(739)	(739)
142	790 Dept of Public Safety	-	2,955	(2,955)	(2,955)
143	795 Homeland Security & Emergency	-	2,216	(2,216)	(2,216)
144	805 Dept of Transportation	-	4,432	(4,432)	(4,432)
145	924 Public Education Department	-	10,341	(10,341)	(10,341)
148	940 Public School Facilities Authority	-	37,672	(37,672)	(37,672)
	Subtotal Receiving Agencies	214,053	471,553	(257,500)	(43,447)
	<b>Total</b>	<b>1,116,319</b>	<b>471,553</b>	<b>(257,500)</b>	<b>858,819</b>

STATE OF NEW MEXICO  
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341-543 DFA - Community Development & Local Government

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
	Subtotal Central Service Agencies	-	-	-	-
65	341-543 DFA Comm Devel Other	4,235,879	5,059,172	(823,294)	3,412,585
	Subtotal Recieving Agencies	4,235,879	5,059,172	(823,294)	3,412,585
	<b>Total</b>	<b>4,235,879</b>	<b>5,059,172</b>	<b>(823,294)</b>	<b>3,412,585</b>

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341-544 DFA - Financial Control

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
4	341-541 DFA - Policy & Budget	335,160	-	-	335,160
5	341-542 DFA - Program Support	106,584	-	-	106,584
6	341-543 DFA - Comm Dev & Local Go	380,369	-	-	380,369
7	341-544 DFA - Financial Control	932,897	-	-	932,897
8	350-608 GSD Facilities Management	102,480	-	-	102,480
9	350-604 GSD Purchasing	12,969	-	-	12,969
10	378 Personnel Board	10,109	-	-	10,109
11	369 Commission on Public Records	7,841	-	-	7,841
12	305 Attorney General CS	37,073	-	-	37,073
13	394 State Treasurer	31,279	-	-	31,279
14	950 Higher Education Department	24,938	-	-	24,938
	Subtotal Central Service Agencies	1,981,699	-	-	1,981,699
15	111 Legislative Council Service	11,509	11,503	6	11,515
16	112 Legislative Finance Committee	5,504	5,078	425	5,929
17	114 Senate Chief Clerk	1,705	1,661	44	1,749
18	115 House Chief Clerk	2,029	1,859	170	2,199
19	117 Legislative Education Study Comr	2,477	2,228	249	2,726
20	119 Legislative Building	9,476	8,804	671	10,147
21	131 Legislature	11,872	16,169	(4,297)	7,575
22	205 Supreme Court Law Library	3,171	3,302	(130)	3,041
23	208 NM Compilation Commission	8,145	9,417	(1,272)	6,873
24	210 Judicial Standards Commission	2,952	3,177	(225)	2,727
25	215 Court of Appeals	9,622	8,681	941	10,562
26	216 Supreme Court	5,239	4,614	624	5,863
27	218 Administrative Office of the Courts	189,227	202,583	(13,356)	175,870
28	219 Supreme Crt Building Commissior	4,483	4,609	(126)	4,356
29	231 Judicial District Court 1st	12,920	11,443	1,478	14,398
30	232 Judicial District Court 2nd	38,732	30,404	8,328	47,060
31	233 Judicial District Court 3rd	14,510	13,162	1,348	15,858
32	234 Judicial District Court 4th	7,237	7,116	121	7,358
33	235 Judicial District Court 5th	13,198	11,550	1,647	14,845
34	236 Judicial District Court 6th	8,478	8,439	39	8,516
35	237 Judicial District Court 7th	6,766	6,707	59	6,826
36	238 Judicial District Court 8th	12,752	13,235	(483)	12,268
37	239 Judicial District Court 9th	13,844	13,905	(61)	13,783
38	240 Judicial District Court 10th	2,352	2,300	53	2,405
39	241 Judicial District Court 11th	12,884	11,339	1,545	14,429
40	242 Judicial District Court 12th	8,159	7,804	354	8,513
41	243 Judicial District Court 13th	14,708	13,112	1,596	16,304
42	244 Bernalillo County Metropolitan Crt	41,985	35,432	6,553	48,539
43	251 Judicial District Attorney 1st	10,412	8,215	2,197	12,609
44	252 Judicial District Attorney 2nd	25,291	17,967	7,324	32,615
45	253 Judicial District Attorney 3rd	8,744	7,255	1,489	10,233
46	254 Judicial District Attorney 4th	4,933	3,907	1,026	5,958
47	255 Judicial District Attorney 5th	8,448	6,492	1,955	10,403
48	256 Judicial District Attorney 6th	10,572	10,725	(153)	10,419

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341-544 DFA - Financial Control

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
49	257 Judicial District Attorney 7th	6,236	5,894	341	6,577
50	258 Judicial District Attorney 8th	5,546	4,978	568	6,115
51	259 Judicial District Attorney 9th	14,358	15,335	(977)	13,381
52	260 Judicial District Attorney 10th	4,308	4,526	(219)	4,089
53	261 Judicial District Attorney 11th	7,099	5,934	1,165	8,263
54	262 Judicial District Attorney 12th	7,687	6,725	963	8,650
55	263 Judicial District Attorney 13th	10,017	8,642	1,375	11,393
56	264 Administrative Office of the DAs	9,964	11,112	(1,148)	8,816
57	265 Judicial District Attorney 11th Div	9,080	9,248	(168)	8,912
59	308 State Auditor	5,422	5,986	(564)	4,859
60	333 Taxation and Revenue	596,380	665,591	(69,212)	527,168
61	337 Investment Council	19,018	20,628	(1,610)	17,407
62	340 Administrative Hearings Office	1,413	-	-	1,413
67	342 Public School Insurance Authority	4,745	5,811	(1,066)	3,678
68	343 Retiree Healthcare Authority	22,955	30,877	(7,922)	15,033
69	350-598 GSD Program Support	7,761	5,895	1,866	9,627
71	350-605 GSD Printing & Graphics	2,555	2,665	(111)	2,444
72	350-606 GSD Risk Management	470,707	555,863	(85,156)	385,551
73	350-609 GSD Aviation	1,979	2,095	(116)	1,863
74	350-609 GSD Motor Pool	13,233	14,589	(1,355)	11,878
75	350-609 GSD Surplus Property	1,190	1,061	129	1,319
76	352 Education Retirement Brd	37,227	41,294	(4,067)	33,160
77	354 Sentencing Commission	1,061	1,227	(166)	895
78	355 Public Defender	59,450	50,692	8,758	68,208
79	356 Governor	4,990	5,369	(379)	4,610
80	360 Lieutenant Governor	2,169	2,335	(165)	2,004
81	361 DoIT	62,080	68,319	(6,239)	55,841
82	366 Public Employees Retirement Ass	65,977	71,449	(5,472)	60,505
84	370 Secretary of State	14,793	16,630	(1,836)	12,957
86	379 Public Employees Labor Relations	773	785	(12)	760
88	404 Brd of Examiners - Architects	1,893	2,008	(115)	1,777
89	416 Sports Authority	80	95	(15)	66
90	417 Border Authority	2,696	2,623	73	2,769
91	418 Tourism Department	26,314	32,184	(5,870)	20,444
92	419 Economic Development	18,191	18,678	(487)	17,705
93	420 Regulation and Licensing	57,650	55,999	1,651	59,300
94	430 Public Regulation Commission	45,456	47,065	(1,610)	43,846
95	440 Superintendent of Insurance	14,408	7,792	6,616	21,024
96	446 Brd of Medical Examiners	5,569	5,267	302	5,871
97	449 Board of Nursing	5,844	6,095	(251)	5,592
98	460 NM State Fair	2,429	1,353	1,077	3,506
99	464 Brd of Licensure - Engineers	5,235	5,894	(660)	4,575
100	465 Gaming Control Brd	8,434	8,634	(200)	8,234
101	469 Racing Commission	8,199	8,675	(476)	7,722
102	479 Brd of Veterinary Medicine	1,872	1,979	(108)	1,764
104	491 Military Base Planning	1,671	1,656	15	1,686
105	495 Spaceport Authority	5,495	5,403	92	5,586

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341-544 DFA - Financial Control

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
106	505 Dept of Cultural Affairs	87,352	90,334	(2,981)	84,371
107	508 Livestock Board	19,716	20,124	(408)	19,309
108	516 Dept of Game & Fish	91,513	92,561	(1,048)	90,464
109	521 Energy, Minerals & Natural Resou	134,310	127,292	7,018	141,327
110	522 Youth Conservation Corp	2,493	7,909	(5,415)	(2,922)
111	538 Intertribal Ceremonial Office	478	538	(60)	418
112	539 Commission on Public Lands	40,504	40,118	386	40,890
113	550 Office of State Engineer/ISC	51,562	52,982	(1,420)	50,141
115	569 Organic Commodity Commission	1,136	1,343	(207)	929
116	601 Commission on Women	3,886	4,593	(708)	3,178
117	603 Office of African Amer Affairs	2,547	3,267	(720)	1,827
118	604 Comm for Deaf & Hearing Impaire	5,178	5,155	23	5,200
119	605 MLK Commission	1,117	1,261	(144)	973
120	606 Commission for the Blind	36,475	38,069	(1,594)	34,882
121	609 Indian Affairs	9,572	9,823	(252)	9,320
122	624 Aging & Long Term Svcs	54,323	56,176	(1,853)	52,470
123	630 Human Services	508,871	523,109	(14,238)	494,633
124	631 Workforce Solutions	187,049	205,919	(18,870)	168,179
125	632 Workers Compensation Admin	22,403	20,075	2,328	24,731
126	635 Workforce Trng & Develpment	422	498	(77)	345
127	644 Vocational Rehabilitation	145,396	157,013	(11,617)	133,778
128	645 Disability Commission	3,279	3,274	4	3,283
129	647 Developmental Disabilities Comm	20,554	23,273	(2,719)	17,835
130	662 Miners' Hospital	47,079	47,954	(874)	46,205
131	665 Dept of Health	598,747	588,368	10,379	609,126
132	667 Dept of Environment	103,931	101,721	2,210	106,141
133	668 Natural Resources Trustee	3,740	4,410	(670)	3,070
134	669 Health Policy Commission	479	566	(87)	392
135	670 Veterans Services	14,113	17,893	(3,780)	10,333
136	690 Children, Youth & Families	350,216	350,035	180	350,396
137	705 Dept of Military Affairs	34,495	34,540	(46)	34,449
138	760 Parole Brd	2,695	2,905	(211)	2,484
139	765 Juvenile Parole Brd	615	700	(85)	530
140	770 Dept of Corrections	255,726	206,702	49,024	304,751
141	780 Crime Victims Reparations	13,874	15,021	(1,146)	12,728
142	790 Dept of Public Safety	183,681	157,404	26,277	209,958
143	795 Homeland Security & Emergency	18,629	19,415	(786)	17,843
144	805 Dept of Transportation	329,411	285,158	44,253	373,664
145	924 Public Education Department	119,242	125,306	(6,063)	113,179
148	940 Public School Facilities Authority	13,539	13,220	320	13,859
149	949 Education Trust Board	2,290	337	1,953	4,243
169	999 Other	304,431	173,911	130,520	434,951
	Subtotal Recieving Agencies	6,053,008	6,007,421	44,174	6,097,181
	<b>Total</b>	<b>8,034,706</b>	<b>6,007,421</b>	<b>44,174</b>	<b>8,078,880</b>



STATE OF NEW MEXICO  
 FY 2019 STATEWIDE COST ALLOCATION PLAN  
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350-608 GSD Facilities Manageme

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
4	341-541 DFA - Policy & Budget	92,074	-	-	92,074
5	341-542 DFA - Program Support	3,832	-	-	3,832
8	350-608 GSD Facilities Management	315,944	-	-	315,944
9	350-604 GSD Purchasing	27,351	-	-	27,351
10	378 Personnel Board	111,355	-	-	111,355
11	369 Commission on Public Records	402,624	-	-	402,624
12	305 Attorney General CS	150,634	-	-	150,634
13	394 State Treasurer	2,136	-	-	2,136
14	950 Higher Education Department	4,271	-	-	4,271
	Subtotal Central Service Agencies	1,110,222	-	-	1,110,222
27	218 Administrative Office of the Courts	2,136	-	-	2,136
59	308 State Auditor	4,271	1,335	2,937	7,208
60	333 Taxation and Revenue	449,206	481,880	(32,674)	416,531
61	337 Investment Council	-	1,335	(1,335)	(1,335)
68	343 Retiree Healthcare Authority	4,271	4,004	268	4,539
69	350-598 GSD Program Support	28,144	32,140	(3,996)	24,148
71	350-605 GSD Printing & Graphics	58,996	67,372	(8,376)	50,619
72	350-606 GSD Risk Management	27,351	32,569	(5,218)	22,133
73	350-609 GSD Aviation	-	1,335	(1,335)	(1,335)
74	350-609 GSD Motor Pool	35,645	40,706	(5,061)	30,584
75	350-609 GSD Surplus Property	63,341	72,335	(8,993)	54,348
76	352 Education Retirement Brd	4,271	2,669	1,602	5,874
81	361 DoIT	256,542	287,445	(30,903)	225,639
82	366 Public Employees Retirement Ass	2,136	1,335	801	2,937
84	370 Secretary of State	9,116	10,410	(1,294)	7,822
86	379 Public Employees Labor Relations	2,136	1,335	801	2,937
88	404 Brd of Examiners - Architects	-	1,335	(1,335)	(1,335)
91	418 Tourism Department	74,290	84,837	(10,548)	63,742
92	419 Economic Development	78,273	88,282	(10,009)	68,264
93	420 Regulation and Licensing	226,078	258,177	(32,099)	193,979
94	430 Public Regulation Commission	94,522	108,172	(13,651)	80,871
95	440 Superintendent of Insurance	50,399	54,012	(3,613)	46,787
96	446 Brd of Medical Examiners	2,136	1,335	801	2,937
97	449 Board of Nursing	2,136	1,335	801	2,937
100	465 Gaming Control Brd	8,790	8,933	(144)	8,646
101	469 Racing Commission	2,136	-	-	2,136
102	479 Brd of Veterinary Medicine	2,136	1,335	801	2,937
105	495 Spaceport Authority	-	1,335	(1,335)	(1,335)
106	505 Dept of Cultural Affairs	62,091	64,925	(2,834)	59,258
107	508 Livestock Board	2,136	1,335	801	2,937
108	516 Dept of Game & Fish	8,543	5,338	3,204	11,747
109	521 Energy, Minerals & Natural Resou	232,931	264,024	(31,094)	201,837
113	550 Office of State Engineer/ISC	174,735	192,918	(18,183)	156,552
117	603 Office of African Amer Affairs	2,136	1,335	801	2,937
118	604 Comm for Deaf & Hearing Impaire	4,271	2,669	1,602	5,874

STATE OF NEW MEXICO  
 FY 2019 STATEWIDE COST ALLOCATION PLAN  
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350-608 GSD Facilities Manageme

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
119	605 MLK Commission	2,136	1,335	801	2,937
120	606 Commission for the Blind	127,307	140,965	(13,658)	113,649
121	609 Indian Affairs	15,355	17,536	(2,180)	13,175
122	624 Aging & Long Term Svcs	140,397	120,250	20,147	160,544
123	630 Human Services	364,641	377,808	(13,167)	351,474
124	631 Workforce Solutions	413,347	465,179	(51,832)	361,515
125	632 Workers Compensation Admin	125,553	139,192	(13,639)	111,914
127	644 Vocational Rehabilitation	40,579	26,692	13,887	54,466
128	645 Disability Commission	2,136	1,335	801	2,937
129	647 Developmental Disabilities Comm	2,136	1,335	801	2,937
131	665 Dept of Health	3,257,465	3,675,428	(417,963)	2,839,501
132	667 Dept of Environment	229,443	234,872	(5,429)	224,015
135	670 Veterans Services	37,850	40,372	(2,521)	35,329
136	690 Children, Youth & Families	801,594	879,193	(77,599)	723,995
140	770 Dept of Corrections	5,837,328	6,641,650	(804,322)	5,033,006
141	780 Crime Victims Reparations	2,136	1,335	801	2,937
142	790 Dept of Public Safety	983,776	1,117,567	(133,791)	849,986
143	795 Homeland Security & Emergency	96,954	107,177	(10,223)	86,732
144	805 Dept of Transportation	10,679	9,342	1,336	12,015
145	924 Public Education Department	157,249	178,471	(21,222)	136,026
148	940 Public School Facilities Authority	2,136	1,335	801	2,937
151	952 University of New Mexico	156,551	178,779	(22,228)	134,324
152	954 New Mexico State University	57,076	65,180	(8,104)	48,972
169	999 Other	449,101	512,865	(63,765)	385,336
	Subtotal Recieving Agencies	15,288,222	17,115,024	(1,831,073)	13,457,149
	<b>Total</b>	<b>16,398,444</b>	<b>17,115,024</b>	<b>(1,831,073)</b>	<b>14,567,371</b>

STATE OF NEW MEXICO  
 FY 2019 STATEWIDE COST ALLOCATION PLAN  
 CALCULATION OF FIXED COSTS  
 FOR FISCAL YEAR 2019

350-604 GSD Purchasing

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
4	341-541 DFA - Policy & Budget	1,122	-	-	1,122
5	341-542 DFA - Program Support	514	-	-	514
6	341-543 DFA - Comm Dev & Local Go	592	-	-	592
7	341-544 DFA - Financial Control	1,985	-	-	1,985
8	350-608 GSD Facilities Management	387	-	-	387
9	350-604 GSD Purchasing	66	-	-	66
10	378 Personnel Board	2,633	-	-	2,633
11	369 Commission on Public Records	1,116	-	-	1,116
12	305 Attorney General CS	8,092	-	-	8,092
13	394 State Treasurer	1,350	-	-	1,350
14	950 Higher Education Department	4,143	-	-	4,143
	Subtotal Central Service Agencies	22,000	-	-	22,000
15	111 Legislative Council Service	194	284	(90)	105
16	112 Legislative Finance Committee	861	1,258	(397)	464
17	114 Senate Chief Clerk	39	57	(18)	21
18	115 House Chief Clerk	61	89	(28)	33
19	117 Legislative Education Study Comr	389	568	(179)	209
20	119 Legislative Building	289	422	(133)	156
22	205 Supreme Court Law Library	972	1,421	(449)	523
23	208 NM Compilation Commission	417	609	(192)	224
24	210 Judicial Standards Commission	1,444	2,110	(666)	778
25	215 Court of Appeals	1,905	2,784	(879)	1,026
26	216 Supreme Court	411	601	(190)	221
27	218 Administrative Office of the Courts	47,558	69,508	(21,949)	25,609
28	219 Supreme Crt Building Commissior	294	430	(136)	159
29	231 Judicial District Court 1st	1,316	1,924	(607)	709
30	232 Judicial District Court 2nd	5,098	7,452	(2,353)	2,745
31	233 Judicial District Court 3rd	1,711	2,500	(789)	921
32	234 Judicial District Court 4th	1,833	2,679	(846)	987
33	235 Judicial District Court 5th	13,918	20,342	(6,424)	7,495
34	236 Judicial District Court 6th	3,049	4,456	(1,407)	1,642
35	237 Judicial District Court 7th	2,360	3,450	(1,089)	1,271
36	238 Judicial District Court 8th	1,672	2,443	(772)	900
37	239 Judicial District Court 9th	1,072	1,567	(495)	577
38	240 Judicial District Court 10th	828	1,209	(382)	446
39	241 Judicial District Court 11th	2,433	3,555	(1,123)	1,310
40	242 Judicial District Court 12th	3,643	5,325	(1,682)	1,962
41	243 Judicial District Court 13th	5,498	8,036	(2,538)	2,961
42	244 Bernalillo County Metropolitan Crt	2,805	4,099	(1,294)	1,510
43	251 Judicial District Attorney 1st	955	1,396	(441)	514
44	252 Judicial District Attorney 2nd	5,032	7,354	(2,322)	2,710
45	253 Judicial District Attorney 3rd	1,644	2,403	(759)	885
46	254 Judicial District Attorney 4th	911	1,331	(420)	490
47	255 Judicial District Attorney 5th	39	57	(18)	21
48	256 Judicial District Attorney 6th	8,992	13,142	(4,150)	4,842

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350-604 GSD Purchasing

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
49	257 Judicial District Attorney 7th	3,716	5,430	(1,715)	2,001
50	258 Judicial District Attorney 8th	1,294	1,891	(597)	697
51	259 Judicial District Attorney 9th	1,227	1,794	(566)	661
52	260 Judicial District Attorney 10th	1,799	2,630	(831)	969
53	261 Judicial District Attorney 11th	2,733	3,994	(1,261)	1,471
54	262 Judicial District Attorney 12th	1,361	1,989	(628)	733
55	263 Judicial District Attorney 13th	3,555	5,195	(1,640)	1,914
56	264 Administrative Office of the DAs	12,296	17,971	(5,675)	6,621
57	265 Judicial District Attorney 11th Div	555	812	(256)	299
59	308 State Auditor	283	414	(131)	153
60	333 Taxation and Revenue	10,402	15,203	(4,801)	5,601
61	337 Investment Council	1,300	1,899	(600)	700
67	342 Public School Insurance Authority	772	1,128	(356)	416
68	343 Retiree Healthcare Authority	833	1,218	(384)	449
69	350-598 GSD Program Support	106	154	(49)	57
71	350-605 GSD Printing & Graphics	44	65	(21)	24
72	350-606 GSD Risk Management	14,268	20,853	(6,585)	7,683
73	350-609 GSD Aviation	17	24	(8)	9
74	350-609 GSD Motor Pool	189	276	(87)	102
76	352 Education Retirement Brd	1,899	2,776	(877)	1,023
77	354 Sentencing Commission	89	130	(41)	48
78	355 Public Defender	17,500	25,577	(8,077)	9,424
79	356 Governor	622	909	(287)	335
80	360 Lieutenant Governor	405	593	(187)	218
81	361 DoIT	4,093	5,982	(1,889)	2,204
82	366 Public Employees Retirement Ass	1,550	2,265	(715)	834
84	370 Secretary of State	183	268	(85)	99
86	379 Public Employees Labor Relations	2,283	3,336	(1,054)	1,229
88	404 Brd of Examiners - Architects	533	779	(246)	287
90	417 Border Authority	250	365	(115)	135
91	418 Tourism Department	3,449	5,041	(1,592)	1,857
92	419 Economic Development	3,904	5,706	(1,802)	2,102
93	420 Regulation and Licensing	5,870	8,580	(2,709)	3,161
94	430 Public Regulation Commission	9,336	13,645	(4,309)	5,027
96	446 Brd of Medical Examiners	522	763	(241)	281
97	449 Board of Nursing	894	1,307	(413)	481
99	464 Brd of Licensure - Engineers	533	779	(246)	287
100	465 Gaming Control Brd	1,522	2,224	(702)	819
101	469 Racing Commission	633	925	(292)	341
102	479 Brd of Veterinary Medicine	367	536	(169)	197
104	491 Military Base Planning	83	122	(38)	45
105	495 Spaceport Authority	750	1,096	(346)	404
106	505 Dept of Cultural Affairs	15,412	22,525	(7,113)	8,299
107	508 Livestock Board	2,238	3,271	(1,033)	1,205
108	516 Dept of Game & Fish	74,600	109,030	(34,430)	40,170
109	521 Energy, Minerals & Natural Resou	25,381	37,096	(11,714)	13,667

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350-604 GSD Purchasing

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
110	522 Youth Conservation Corp	711	1,039	(328)	383
111	538 Intertribal Ceremonial Office	11	16	(5)	6
112	539 Commission on Public Lands	3,838	5,609	(1,771)	2,067
113	550 Office of State Engineer/ISC	7,970	11,648	(3,678)	4,292
116	601 Commission on Women	6	8	(3)	3
117	603 Office of African Amer Affairs	994	1,453	(459)	535
118	604 Comm for Deaf & Hearing Impaire	1,533	2,240	(707)	825
119	605 MLK Commission	800	1,169	(369)	431
120	606 Commission for the Blind	4,315	6,307	(1,992)	2,324
121	609 Indian Affairs	1,433	2,094	(661)	772
122	624 Aging & Long Term Svcs	8,986	13,134	(4,147)	4,839
123	630 Human Services	13,113	19,165	(6,052)	7,061
124	631 Workforce Solutions	6,104	8,921	(2,817)	3,287
125	632 Workers Compensation Admin	3,282	4,797	(1,515)	1,767
127	644 Vocational Rehabilitation	10,580	15,463	(4,883)	5,697
128	645 Disability Commission	689	1,007	(318)	371
129	647 Developmental Disabilities Comm	2,405	3,515	(1,110)	1,295
130	662 Miners' Hospital	6,020	8,799	(2,779)	3,242
131	665 Dept of Health	70,962	103,713	(32,751)	38,211
132	667 Dept of Environment	12,213	17,850	(5,637)	6,576
133	668 Natural Resources Trustee	228	333	(105)	123
135	670 Veterans Services	2,416	3,531	(1,115)	1,301
136	690 Children, Youth & Families	27,425	40,083	(12,657)	14,768
137	705 Dept of Military Affairs	10,525	15,382	(4,857)	5,667
138	760 Parole Brd	283	414	(131)	153
139	765 Juvenile Parole Brd	22	32	(10)	12
140	770 Dept of Corrections	32,996	48,224	(15,228)	17,767
141	780 Crime Victims Reparations	1,644	2,403	(759)	885
142	790 Dept of Public Safety	74,995	109,606	(34,612)	40,383
143	795 Homeland Security & Emergency	3,577	5,227	(1,651)	1,926
144	805 Dept of Transportation	127,157	185,843	(58,686)	68,471
145	924 Public Education Department	25,953	37,932	(11,978)	13,975
148	940 Public School Facilities Authority	5,215	7,622	(2,407)	2,808
169	999 Other	37,714	31,383	6,331	44,044
	Subtotal Recieving Agencies	857,411	1,229,391	(371,980)	485,431
	<b>Total</b>	<b>879,411</b>	<b>1,229,391</b>	<b>(371,980)</b>	<b>507,431</b>

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378 Personnel Board

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
4	341-541 DFA - Policy & Budget	4,016	-	-	4,016
5	341-542 DFA - Program Support	1,238	-	-	1,238
6	341-543 DFA - Comm Dev & Local Go	4,617	-	-	4,617
7	341-544 DFA - Financial Control	8,783	-	-	8,783
8	350-608 GSD Facilities Management	19,415	-	-	19,415
9	350-604 GSD Purchasing	3,717	-	-	3,717
10	378 Personnel Board	6,288	-	-	6,288
11	369 Commission on Public Records	4,655	-	-	4,655
12	305 Attorney General CS	27,657	-	-	27,657
13	394 State Treasurer	5,375	-	-	5,375
14	950 Higher Education Department	4,976	-	-	4,976
	Subtotal Central Service Agencies	90,737	-	-	90,737
15	111 Legislative Council Service	6,749	6,512	237	6,986
16	112 Legislative Finance Committee	5,341	5,651	(310)	5,031
17	114 Senate Chief Clerk	1,189	1,052	138	1,327
18	115 House Chief Clerk	1,566	1,092	474	2,039
19	117 Legislative Education Study Comr	1,973	1,642	330	2,303
20	119 Legislative Building	7,471	6,296	1,176	8,647
21	131 Legislature	461	7,440	(6,980)	(6,519)
22	205 Supreme Court Law Library	1,214	971	243	1,456
23	208 NM Compilation Commission	777	821	(44)	733
24	210 Judicial Standards Commission	1,080	1,108	(28)	1,052
25	215 Court of Appeals	8,673	8,192	481	9,154
26	216 Supreme Court	4,892	4,529	363	5,254
27	218 Administrative Office of the Courts	64,913	58,968	5,945	70,858
28	219 Supreme Crt Building Commissior	2,194	2,066	128	2,322
29	231 Judicial District Court 1st	12,960	12,664	296	13,257
30	232 Judicial District Court 2nd	50,355	48,517	1,838	52,193
31	233 Judicial District Court 3rd	12,779	12,074	704	13,483
32	234 Judicial District Court 4th	4,303	3,810	493	4,796
33	235 Judicial District Court 5th	12,230	11,015	1,215	13,444
34	236 Judicial District Court 6th	5,049	4,706	343	5,393
35	237 Judicial District Court 7th	4,358	4,282	75	4,433
36	238 Judicial District Court 8th	5,007	3,995	1,012	6,019
37	239 Judicial District Court 9th	7,489	6,807	682	8,172
38	240 Judicial District Court 10th	1,487	1,334	153	1,640
39	241 Judicial District Court 11th	12,085	11,046	1,039	13,124
40	242 Judicial District Court 12th	5,911	5,568	344	6,255
41	243 Judicial District Court 13th	12,891	11,567	1,324	14,215
42	244 Bernalillo County Metropolitan Crt	45,369	42,241	3,128	48,498
43	251 Judicial District Attorney 1st	12,048	10,730	1,317	13,365
44	252 Judicial District Attorney 2nd	39,874	39,175	699	40,574
45	253 Judicial District Attorney 3rd	10,026	9,646	380	10,406
46	254 Judicial District Attorney 4th	5,839	5,254	585	6,423
47	255 Judicial District Attorney 5th	10,488	9,362	1,126	11,614

STATE OF NEW MEXICO  
 FY 2019 STATEWIDE COST ALLOCATION PLAN  
 CALCULATION OF FIXED COSTS  
 FOR FISCAL YEAR 2019

378 Personnel Board

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
48	256 Judicial District Attorney 6th	5,402	4,857	545	5,947
49	257 Judicial District Attorney 7th	4,661	4,309	352	5,013
50	258 Judicial District Attorney 8th	4,892	4,529	363	5,254
51	259 Judicial District Attorney 9th	5,250	4,967	283	5,533
52	260 Judicial District Attorney 10th	1,857	1,779	78	1,935
53	261 Judicial District Attorney 11th	8,715	8,962	(247)	8,468
54	262 Judicial District Attorney 12th	6,955	5,965	991	7,946
55	263 Judicial District Attorney 13th	10,724	10,494	230	10,954
56	264 Administrative Office of the DAs	2,179	1,852	327	2,506
57	265 Judicial District Attorney 11th Div	4,795	4,556	239	5,033
58	305 Attorney General	-	2,788	(2,788)	(2,788)
59	308 State Auditor	4,910	19,574	(14,664)	(9,754)
60	333 Taxation and Revenue	180,030	152,914	27,116	207,147
61	337 Investment Council	3,902	3,086	816	4,719
62	340 Administrative Hearings Office	2,436	-	-	2,436
67	342 Public School Insurance Authority	1,669	1,505	164	1,833
68	343 Retiree Healthcare Authority	3,696	3,558	138	3,834
69	350-598 GSD Program Support	5,508	4,352	1,157	6,665
71	350-605 GSD Printing & Graphics	1,382	1,281	100	1,482
72	350-606 GSD Risk Management	8,120	8,236	(116)	8,003
73	350-609 GSD Aviation	767	537	229	996
74	350-609 GSD Motor Pool	4,046	3,347	699	4,744
75	350-609 GSD Surplus Property	1,159	881	278	1,437
76	352 Education Retirement Brd	9,517	8,168	1,349	10,865
78	355 Public Defender	81,421	66,153	15,268	96,688
79	356 Governor	3,581	3,872	(291)	3,290
80	360 Lieutenant Governor	643	574	69	712
81	361 DoIT	32,452	30,155	2,297	34,750
82	366 Public Employees Retirement Ass	12,078	9,947	2,131	14,209
84	370 Secretary of State	6,949	7,180	(231)	6,718
85	378 Personnel Other	359,205	277,041	82,164	441,369
86	379 Public Employees Labor Relations	303	274	30	333
88	404 Brd of Examiners - Architects	625	547	78	703
90	417 Border Authority	607	547	60	666
91	418 Tourism Department	5,923	7,295	(1,372)	4,551
92	419 Economic Development	6,136	5,635	501	6,637
93	420 Regulation and Licensing	48,488	42,740	5,747	54,235
94	430 Public Regulation Commission	23,468	22,841	627	24,095
95	440 Superintendent of Insurance	17,177	14,360	2,817	19,995
96	446 Brd of Medical Examiners	2,294	1,572	722	3,016
97	449 Board of Nursing	3,089	1,983	1,106	4,196
98	460 NM State Fair	5,068	4,569	499	5,566
99	464 Brd of Licensure - Engineers	1,080	724	356	1,436
100	465 Gaming Control Brd	6,378	6,332	46	6,424
101	469 Racing Commission	2,712	2,876	(164)	2,547
102	479 Brd of Veterinary Medicine	455	411	45	500



STATE OF NEW MEXICO  
 FY 2019 STATEWIDE COST ALLOCATION PLAN  
 CALCULATION OF FIXED COSTS  
 FOR FISCAL YEAR 2019

378 Personnel Board

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
104	491 Military Base Planning	18	137	(119)	(100)
105	495 Spaceport Authority	2,634	2,216	418	3,052
106	505 Dept of Cultural Affairs	88,013	84,215	3,798	91,811
107	508 Livestock Board	9,911	8,412	1,499	11,410
108	516 Dept of Game & Fish	43,170	37,146	6,024	49,194
109	521 Energy, Minerals & Natural Resou	95,670	89,634	6,036	101,706
110	522 Youth Conservation Corp	322	287	35	356
112	539 Commission on Public Lands	22,364	19,780	2,584	24,949
113	550 Office of State Engineer/ISC	41,967	41,310	657	42,624
117	603 Office of African Amer Affairs	795	958	(163)	632
118	604 Comm for Deaf & Hearing Impaire	2,045	1,819	226	2,271
119	605 MLK Commission	322	411	(89)	233
120	606 Commission for the Blind	16,697	15,073	1,624	18,321
121	609 Indian Affairs	1,608	1,846	(238)	1,370
122	624 Aging & Long Term Svcs	43,632	41,605	2,026	45,658
123	630 Human Services	344,015	311,121	32,894	376,909
124	631 Workforce Solutions	95,950	92,091	3,859	99,810
125	632 Workers Compensation Admin	22,922	20,255	2,666	25,588
127	644 Vocational Rehabilitation	53,728	46,616	7,113	60,841
128	645 Disability Commission	1,991	2,039	(49)	1,942
129	647 Developmental Disabilities Comm	2,410	1,806	604	3,013
130	662 Miners' Hospital	44,757	40,077	4,680	49,437
131	665 Dept of Health	649,689	598,567	51,121	700,810
132	667 Dept of Environment	111,210	104,422	6,787	117,997
133	668 Natural Resources Trustee	473	412	62	535
135	670 Veterans Services	6,609	5,484	1,125	7,734
136	690 Children, Youth & Families	405,617	348,522	57,095	462,712
137	705 Dept of Military Affairs	19,731	17,690	2,041	21,771
138	760 Parole Brd	777	698	79	856
139	765 Juvenile Parole Brd	-	27	(27)	(27)
140	770 Dept of Corrections	431,226	380,609	50,617	481,844
141	780 Crime Victims Reparations	2,956	2,367	589	3,545
142	790 Dept of Public Safety	176,716	159,827	16,889	193,605
143	795 Homeland Security & Emergency	7,610	6,013	1,598	9,208
144	805 Dept of Transportation	420,850	379,990	40,860	461,711
145	924 Public Education Department	45,828	42,942	2,886	48,714
148	940 Public School Facilities Authority	7,635	7,086	549	8,183
149	949 Education Trust Board	303	274	30	333
	Subtotal Recieving Agencies	4,503,912	4,044,041	457,436	4,961,348
	<b>Total</b>	<b>4,594,650</b>	<b>4,044,041</b>	<b>457,436</b>	<b>5,052,085</b>



STATE OF NEW MEXICO  
 FY 2019 STATEWIDE COST ALLOCATION PLAN  
 CALCULATION OF FIXED COSTS  
 FOR FISCAL YEAR 2019

369 Commission on Public Records

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
4	341-541 DFA - Policy & Budget	13,471	-	-	13,471
5	341-542 DFA - Program Support	7,198	-	-	7,198
10	378 Personnel Board	7,984	-	-	7,984
11	369 Commission on Public Records	37,123	-	-	37,123
12	305 Attorney General CS	27,825	-	-	27,825
13	394 State Treasurer	4,700	-	-	4,700
14	950 Higher Education Department	4,974	-	-	4,974
	Subtotal Central Service Agencies	103,275	-	-	103,275
15	111 Legislative Council Service	26,420	23,341	3,079	29,500
16	112 Legislative Finance Committee	4,675	4,183	491	5,166
19	117 Legislative Education Study Comr	59	53	6	65
20	119 Legislative Building	101	91	11	112
21	131 Legislature	186	151	35	220
24	210 Judicial Standards Commission	975	909	66	1,042
25	215 Court of Appeals	4,339	3,884	456	4,795
26	216 Supreme Court	6,161	4,821	1,340	7,501
27	218 Administrative Office of the Courts	3,072	2,749	323	3,394
42	244 Bernalillo County Metropolitan Crt	21,206	17,784	3,422	24,628
56	264 Administrative Office of the DAs	32,015	28,650	3,365	35,380
59	308 State Auditor	3,430	3,492	(62)	3,368
60	333 Taxation and Revenue	159,090	173,768	(14,678)	144,412
61	337 Investment Council	629	565	64	693
64	341-541 DFA Finance Board	270	242	28	298
66	341-544 DFA Financial Control Other	-	1,463	(1,463)	(1,463)
67	342 Public School Insurance Authority	1,814	29,415	(27,601)	(25,787)
68	343 Retiree Healthcare Authority	2,797	-	-	2,797
69	350-598 GSD Program Support	14,381	11,987	2,394	16,776
76	352 Education Retirement Brd	18,108	18,719	(611)	17,497
78	355 Public Defender	34,614	31,783	2,831	37,446
79	356 Governor	1,418	498	919	2,337
81	361 DoIT	169	151	18	187
82	366 Public Employees Retirement Ass	21,188	38,032	(16,843)	4,345
83	369 CPR - Other	864,410	931,320	(66,910)	797,501
84	370 Secretary of State	27,987	28,009	(22)	27,966
88	404 Brd of Examiners - Architects	8,142	604	7,538	15,680
92	419 Economic Development	5,126	3,341	1,785	6,911
93	420 Regulation and Licensing	241,102	212,532	28,570	269,672
94	430 Public Regulation Commission	65,871	62,279	3,592	69,464
95	440 Superintendent of Insurance	6,236	8,086	(1,850)	4,386
96	446 Brd of Medical Examiners	7,362	7,873	(510)	6,852
97	449 Board of Nursing	14,097	5,761	8,336	22,433
99	464 Brd of Licensure - Engineers	1,590	8,449	(6,860)	(5,270)
100	465 Gaming Control Brd	177	159	19	196
101	469 Racing Commission	21,443	10,239	11,204	32,647
102	479 Brd of Veterinary Medicine	68	60	7	75

STATE OF NEW MEXICO  
 FY 2019 STATEWIDE COST ALLOCATION PLAN  
 CALCULATION OF FIXED COSTS  
 FOR FISCAL YEAR 2019

369 Commission on Public Records

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
104	491 Military Base Planning	1,865	-	-	1,865
105	495 Spaceport Authority	1,865	-	-	1,865
106	505 Dept of Cultural Affairs	9,991	5,753	4,238	14,230
107	508 Livestock Board	9,350	7,601	1,748	11,098
108	516 Dept of Game & Fish	22,446	21,279	1,167	23,613
109	521 Energy, Minerals & Natural Resou	6,074	11,676	(5,602)	473
110	522 Youth Conservation Corp	439	174	265	704
112	539 Commission on Public Lands	9,856	7,863	1,993	11,849
113	550 Office of State Engineer/ISC	27,392	26,630	762	28,154
116	601 Commission on Women	3,249	2,907	341	3,590
120	606 Commission for the Blind	34	30	4	37
121	609 Indian Affairs	17	15	2	19
122	624 Aging & Long Term Svcs	7,953	31,880	(23,927)	(15,974)
123	630 Human Services	143,679	162,867	(19,189)	124,490
124	631 Workforce Solutions	6,541	1,479	5,062	11,604
125	632 Workers Compensation Admin	11,389	8,867	2,522	13,912
126	635 Workforce Trng & Develpment	26,058	23,364	2,694	28,751
127	644 Vocational Rehabilitation	9,164	8,269	895	10,059
129	647 Developmental Disabilities Comm	253	227	27	280
131	665 Dept of Health	107,352	104,301	3,051	110,403
132	667 Dept of Environment	60,798	46,791	14,007	74,805
134	669 Health Policy Commission	278	249	29	308
135	670 Veterans Services	565	658	(92)	473
136	690 Children, Youth & Families	59,759	47,543	12,216	71,974
137	705 Dept of Military Affairs	15,054	16,341	(1,287)	13,767
138	760 Parole Brd	9,932	9,107	825	10,757
139	765 Juvenile Parole Brd	262	234	27	289
140	770 Dept of Corrections	132,472	117,705	14,767	147,239
141	780 Crime Victims Reparations	6,565	5,905	660	7,225
142	790 Dept of Public Safety	19,805	1,782	18,023	37,828
144	805 Dept of Transportation	17,870	14,730	3,140	21,010
145	924 Public Education Department	38,370	21,902	16,468	54,839
148	940 Public School Facilities Authority	1,274	1,140	134	1,408
152	954 New Mexico State University	4,662	2,194	2,467	7,129
166	979 NM Sch for the Visually Impaired	532	408	124	655
167	980 NM Sch for the Deaf	1,198	1,072	126	1,324
169	999 Other	138,800	145,501	(6,701)	132,100
	Subtotal Recieving Agencies	2,533,892	2,533,885	(6,520)	2,527,372
	<b>Total</b>	<b>2,637,167</b>	<b>2,533,885</b>	<b>(6,520)</b>	<b>2,630,647</b>

STATE OF NEW MEXICO  
 FY 2019 STATEWIDE COST ALLOCATION PLAN  
 CALCULATION OF FIXED COSTS  
 FOR FISCAL YEAR 2019

305 Attorney General

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
10	378 Personnel Board	28,347	-	-	28,347
11	369 Commission on Public Records	69,931	-	-	69,931
	Subtotal Central Service Agencies	98,279	-	-	98,279
58	305 Attorney General	4,386,233	4,265,625	120,608	4,506,841
61	337 Investment Council	-	16,917	(16,917)	(16,917)
76	352 Education Retirement Brd	29,905	13,334	16,570	46,475
79	356 Governor	-	67,527	(67,527)	(67,527)
82	366 Public Employees Retirement Ass	23,308	20,434	2,874	26,183
84	370 Secretary of State	70,011	20,434	49,577	119,589
86	379 Public Employees Labor Relations	29,905	13,334	16,570	46,475
88	404 Brd of Examiners - Architects	-	13,334	(13,334)	(13,334)
90	417 Border Authority	41,464	26,668	14,796	56,259
93	420 Regulation and Licensing	492,049	714,430	(222,380)	269,669
95	440 Superintendent of Insurance	-	18,158	(18,158)	(18,158)
97	449 Board of Nursing	41,464	13,334	28,130	69,594
98	460 NM State Fair	-	18,406	(18,406)	(18,406)
99	464 Brd of Licensure - Engineers	17,658	18,406	(748)	16,910
101	469 Racing Commission	186,471	36,565	149,907	336,378
103	490 Cumbres & Toltec Railroad Comm	-	13,334	(13,334)	(13,334)
104	491 Military Base Planning	41,464	-	-	41,464
106	505 Dept of Cultural Affairs	111,477	60,058	51,419	162,896
108	516 Dept of Game & Fish	17,658	16,917	742	18,400
109	521 Energy, Minerals & Natural Resou	-	61,303	(61,303)	(61,303)
113	550 Office of State Engineer/ISC	-	13,334	(13,334)	(13,334)
118	604 Comm for Deaf & Hearing Impaire	23,308	20,434	2,874	26,183
120	606 Commission for the Blind	-	13,334	(13,334)	(13,334)
124	631 Workforce Solutions	-	101,067	(101,067)	(101,067)
128	645 Disability Commission	28,380	12,890	15,489	43,869
129	647 Developmental Disabilities Comm	17,658	15,484	2,175	19,833
132	667 Dept of Environment	-	13,334	(13,334)	(13,334)
135	670 Veterans Services	-	18,406	(18,406)	(18,406)
138	760 Parole Brd	28,380	-	-	28,380
140	770 Dept of Corrections	-	15,486	(15,486)	(15,486)
141	780 Crime Victims Reparations	23,308	-	-	23,308
142	790 Dept of Public Safety	41,464	18,406	23,057	64,521
145	924 Public Education Department	28,380	15,486	12,894	41,274
166	979 NM Sch for the Visually Impaired	-	13,334	(13,334)	(13,334)
167	980 NM Sch for the Deaf	113,519	20,434	93,085	206,605
169	999 Other	35,322	104,945	(69,623)	(34,300)
	Subtotal Recieving Agencies	5,828,787	5,824,894	(89,259)	5,739,529
	<b>Total</b>	<b>5,927,066</b>	<b>5,824,894</b>	<b>(89,259)</b>	<b>5,837,807</b>

STATE OF NEW MEXICO  
 FY 2019 STATEWIDE COST ALLOCATION PLAN  
 CALCULATION OF FIXED COSTS  
 FOR FISCAL YEAR 2019

394 State Treasurer

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
4	341-541 DFA - Policy & Budget	3,541	-	-	3,541
5	341-542 DFA - Program Support	1,824	-	-	1,824
6	341-543 DFA - Comm Dev & Local Go	2,571	-	-	2,571
7	341-544 DFA - Financial Control	158,867	-	-	158,867
8	350-608 GSD Facilities Management	6,786	-	-	6,786
9	350-604 GSD Purchasing	826	-	-	826
10	378 Personnel Board	786	-	-	786
11	369 Commission on Public Records	1,067	-	-	1,067
12	305 Attorney General CS	8,727	-	-	8,727
13	394 State Treasurer	1,234	-	-	1,234
14	950 Higher Education Department	9,053	-	-	9,053
	Subtotal Central Service Agencies	195,282	-	-	195,282
15	111 Legislative Council Service	4,250	5,570	(1,320)	2,930
16	112 Legislative Finance Committee	1,589	2,083	(493)	1,096
17	114 Senate Chief Clerk	230	302	(71)	159
18	115 House Chief Clerk	558	731	(173)	385
19	117 Legislative Education Study Comr	845	1,107	(262)	582
20	119 Legislative Building	2,474	3,243	(768)	1,706
21	131 Legislature	6,847	8,973	(2,126)	4,720
22	205 Supreme Court Law Library	1,424	1,866	(442)	982
23	208 NM Compilation Commission	1,053	1,380	(327)	726
24	210 Judicial Standards Commission	885	1,160	(275)	610
25	215 Court of Appeals	1,838	2,409	(571)	1,267
26	216 Supreme Court	666	873	(207)	459
27	218 Administrative Office of the Courts	52,079	68,252	(16,173)	35,907
28	219 Supreme Crt Building Commissior	436	571	(135)	301
29	231 Judicial District Court 1st	2,298	3,012	(714)	1,585
30	232 Judicial District Court 2nd	4,537	5,946	(1,409)	3,128
31	233 Judicial District Court 3rd	2,472	3,239	(768)	1,704
32	234 Judicial District Court 4th	1,408	1,845	(437)	971
33	235 Judicial District Court 5th	3,785	4,960	(1,175)	2,609
34	236 Judicial District Court 6th	2,566	3,363	(797)	1,769
35	237 Judicial District Court 7th	2,239	2,934	(695)	1,544
36	238 Judicial District Court 8th	2,025	2,654	(629)	1,396
37	239 Judicial District Court 9th	1,741	2,281	(541)	1,200
38	240 Judicial District Court 10th	772	1,011	(240)	532
39	241 Judicial District Court 11th	3,511	4,602	(1,090)	2,421
40	242 Judicial District Court 12th	1,749	2,292	(543)	1,206
41	243 Judicial District Court 13th	4,789	6,276	(1,487)	3,302
42	244 Bernalillo County Metropolitan Crt	5,141	6,738	(1,596)	3,545
43	251 Judicial District Attorney 1st	1,205	1,579	(374)	831
44	252 Judicial District Attorney 2nd	2,393	3,136	(743)	1,650
45	253 Judicial District Attorney 3rd	1,462	1,916	(454)	1,008
46	254 Judicial District Attorney 4th	1,329	1,742	(413)	916
47	255 Judicial District Attorney 5th	1,429	1,873	(444)	986

STATE OF NEW MEXICO  
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394 State Treasurer

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
48	256 Judicial District Attorney 6th	1,291	1,692	(401)	890
49	257 Judicial District Attorney 7th	1,367	1,792	(425)	943
50	258 Judicial District Attorney 8th	1,364	1,788	(424)	941
51	259 Judicial District Attorney 9th	1,337	1,753	(415)	922
52	260 Judicial District Attorney 10th	785	1,029	(244)	541
53	261 Judicial District Attorney 11th	1,327	1,738	(412)	915
54	262 Judicial District Attorney 12th	2,179	2,856	(677)	1,503
55	263 Judicial District Attorney 13th	1,892	2,480	(588)	1,305
56	264 Administrative Office of the DAs	4,705	6,166	(1,461)	3,244
57	265 Judicial District Attorney 11th Div	1,015	1,330	(315)	700
59	308 State Auditor	966	1,267	(300)	666
60	333 Taxation and Revenue	236,084	309,397	(73,313)	162,771
61	337 Investment Council	2,190	2,870	(680)	1,510
67	342 Public School Insurance Authority	1,383	1,813	(430)	954
68	343 Retiree Healthcare Authority	8,596	11,265	(2,669)	5,926
69	350-598 GSD Program Support	270	354	(84)	186
71	350-605 GSD Printing & Graphics	148	193	(46)	102
72	350-606 GSD Risk Management	32,798	42,983	(10,185)	22,613
73	350-609 GSD Aviation	123	161	(38)	84
74	350-609 GSD Motor Pool	860	1,126	(267)	593
75	350-609 GSD Surplus Property	53	69	(16)	36
76	352 Education Retirement Brd	7,670	10,051	(2,382)	5,288
77	354 Sentencing Commission	97	128	(30)	67
78	355 Public Defender	14,392	18,861	(4,469)	9,923
79	356 Governor	891	1,167	(277)	614
80	360 Lieutenant Governor	371	486	(115)	256
81	361 DoIT	8,474	11,105	(2,631)	5,842
82	366 Public Employees Retirement Ass	3,517	4,609	(1,092)	2,425
84	370 Secretary of State	3,790	4,967	(1,177)	2,613
86	379 Public Employees Labor Relations	222	291	(69)	153
87	394 State Treasurer Other	771,139	870,310	(99,172)	671,967
88	404 Brd of Examiners - Architects	376	493	(117)	259
90	417 Border Authority	744	976	(231)	513
91	418 Tourism Department	8,958	11,740	(2,782)	6,176
92	419 Economic Development	3,484	4,566	(1,082)	2,402
93	420 Regulation and Licensing	10,983	14,394	(3,411)	7,573
94	430 Public Regulation Commission	10,520	13,787	(3,267)	7,253
96	446 Brd of Medical Examiners	869	1,139	(270)	599
97	449 Board of Nursing	1,213	1,589	(377)	836
99	464 Brd of Licensure - Engineers	969	1,270	(301)	668
100	465 Gaming Control Brd	1,600	2,097	(497)	1,103
101	469 Racing Commission	1,392	1,824	(432)	959
102	479 Brd of Veterinary Medicine	701	919	(218)	483
104	491 Military Base Planning	217	284	(67)	149
105	495 Spaceport Authority	1,410	1,848	(438)	972
106	505 Dept of Cultural Affairs	26,325	34,500	(8,175)	18,150

STATE OF NEW MEXICO  
 FY 2019 STATEWIDE COST ALLOCATION PLAN  
 CALCULATION OF FIXED COSTS  
 FOR FISCAL YEAR 2019

394 State Treasurer

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
107	508 Livestock Board	5,420	7,103	(1,683)	3,737
108	516 Dept of Game & Fish	27,235	35,692	(8,457)	18,777
109	521 Energy, Minerals & Natural Resou	33,172	43,473	(10,301)	22,871
110	522 Youth Conservation Corp	677	887	(210)	467
111	538 Intertribal Ceremonial Office	5	7	(2)	4
112	539 Commission on Public Lands	7,069	9,264	(2,195)	4,874
113	550 Office of State Engineer/ISC	8,956	11,737	(2,781)	6,175
115	569 Organic Commodity Commission	682	894	(212)	470
116	601 Commission on Women	2,206	2,892	(685)	1,521
117	603 Office of African Amer Affairs	977	1,281	(303)	674
118	604 Comm for Deaf & Hearing Impaire	1,876	2,459	(583)	1,294
119	605 MLK Commission	661	866	(205)	455
120	606 Commission for the Blind	6,422	8,416	(1,994)	4,427
121	609 Indian Affairs	1,773	2,324	(551)	1,223
122	624 Aging & Long Term Svcs	12,984	17,016	(4,032)	8,952
123	630 Human Services	195,762	256,554	(60,792)	134,970
124	631 Workforce Solutions	67,387	88,313	(20,926)	46,461
125	632 Workers Compensation Admin	4,342	5,691	(1,348)	2,994
127	644 Vocational Rehabilitation	10,109	13,248	(3,139)	6,970
128	645 Disability Commission	793	1,040	(246)	547
129	647 Developmental Disabilities Comm	4,583	6,007	(1,423)	3,160
130	662 Miners' Hospital	15,253	19,989	(4,737)	10,516
131	665 Dept of Health	111,991	146,768	(34,777)	77,213
132	667 Dept of Environment	25,188	33,010	(7,822)	17,366
133	668 Natural Resources Trustee	341	447	(106)	235
134	669 Health Policy Commission	111	145	(34)	77
135	670 Veterans Services	3,319	4,350	(1,031)	2,288
136	690 Children, Youth & Families	109,596	143,629	(34,034)	75,562
137	705 Dept of Military Affairs	10,431	13,670	(3,239)	7,192
138	760 Parole Brd	1,126	1,476	(350)	776
139	765 Juvenile Parole Brd	60	78	(18)	41
140	770 Dept of Corrections	37,769	49,498	(11,729)	26,040
141	780 Crime Victims Reparations	9,213	12,074	(2,861)	6,352
142	790 Dept of Public Safety	48,690	63,810	(15,120)	33,570
143	795 Homeland Security & Emergency	6,321	8,284	(1,963)	4,358
144	805 Dept of Transportation	77,280	101,278	(23,998)	53,281
145	924 Public Education Department	54,202	71,034	(16,832)	37,370
148	940 Public School Facilities Authority	6,143	8,050	(1,908)	4,235
	Subtotal Recieving Agencies	2,213,210	2,760,200	(546,990)	1,666,219
	<b>Total</b>	<b>2,408,491</b>	<b>2,760,200</b>	<b>(546,990)</b>	<b>1,861,501</b>

STATE OF NEW MEXICO  
 FY 2019 STATEWIDE COST ALLOCATION PLAN  
 CALCULATION OF FIXED COSTS  
 FOR FISCAL YEAR 2019

950 Higher Education Department

CAP Code	Department / Budget Account	Current Year Totals	Prior Year Totals	Carry Forward	Fixed Allocation
	Subtotal Central Service Agencies	-	-	-	-
151	952 University of New Mexico	1,782,825	2,280,633	(497,808)	1,285,017
152	954 New Mexico State University	732,357	973,720	(241,363)	490,994
153	956 New Mexico Highlands University	84,158	101,641	(17,483)	66,675
154	958 Western New Mexico University	68,776	89,628	(20,852)	47,924
155	960 Eastern New Mexico University	197,982	217,900	(19,918)	178,064
156	962 New Mexico Inst of Mining & Tech	203,676	266,324	(62,648)	141,028
157	964 Northern New Mexico College	29,751	39,045	(9,294)	20,457
158	966 Santa Fe Community College	99,534	910,048	(810,514)	(710,980)
159	968 Central New Mexico Comm Colleg	242,442	325,316	(82,874)	159,568
160	970 Luna Community College	31,040	36,926	(5,886)	25,155
161	972 Mesalands Community College	13,533	15,407	(1,873)	11,660
162	974 New Mexico Junior College	48,040	57,825	(9,786)	38,254
163	976 San Juan College	118,136	154,859	(36,723)	81,413
164	977 Clovis Community College	34,781	38,337	(3,556)	31,225
165	978 New Mexico Military Institute	53,576	57,647	(4,072)	49,504
	Subtotal Recieving Agencies	3,740,606	5,565,256	(1,824,651)	1,915,955
	<b>Total</b>	<b>3,740,606</b>	<b>5,565,256</b>	<b>(1,824,651)</b>	<b>1,915,955</b>

**SECTION V**  
**SWCAP RECONCILIATION**

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## **SECTION V: SWCAP RECONCILIATION**

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

Exhibit V is formatted as follows:

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

Exhibit V is provided on the following page.

STATE OF NEW MEXICO  
 FY 2019 STATEWIDE COST ALLOCATION PLAN  
 RECONCILIATION OF ALLOCATED COSTS

Description	DFA						
	Building Deprec.	Equip. Deprec.	Interest Expense	Policy, Budget	Program Support	Comm. Devel.	Financial Control
Per Expenditure Report	\$0	\$0	\$0	\$2,905,706	\$852,789	\$1,696,012	\$5,845,179
Cost Adjustments							
Depreciation from State Financial Records	25,082,670	92,913					
Interest Expense			33,636,385				
Disallowed Costs							
Other Equip. > \$5,000				0	0	0	0
Debt Service - Principle & Interest Expense							
Unallocated Costs							
DFA - Board of Finance				(708,960)			
DFA - Community Development						(1,696,012)	
GSD - Purchasing Other							
SPO - Personnel Other							
CPR - Historical & Other							
Attorney General - Other							
State Treasurer - Other							
Higher Education - Other							
<b>Total Allocated Costs</b>	<u>\$25,082,670</u>	<u>\$92,913</u>	<u>\$33,636,385</u>	<u>\$2,196,746</u>	<u>\$852,789</u>	<u>\$0</u>	<u>\$5,845,179</u>
Software Reconciliation							
Total Per SWCAP Summary Schedule							

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN  
RECONCILIATION OF ALLOCATED COSTS**

Description	GSD	GSD	Personnel Board	Public Records	Attorney General	State Treasurer	Higher	Total
	Building Maint.	Purchasing					Educ. Dept.	
Per Expenditure Report	\$11,425,510	\$2,910,516	\$4,782,384	\$3,064,891	\$21,748,804	\$569,002,089	\$130,231,984	\$754,465,864
Cost Adjustments								
Depreciation from State Financial Records								25,175,583
Interest Expense								33,636,385
Disallowed Costs								
Other Equip. > \$5,000	0	(69,600)	(14,633)	(53,733)	(175,131)	(538,850)	0	(851,947)
Debt Service - Principle & Interest Expense						(564,065,820)		(564,065,820)
Unallocated Costs								
DFA - Board of Finance								(708,960)
DFA - Community Development								(1,696,012)
GSD - Purchasing Other		(2,036,161)						(2,036,161)
SPO - Personnel Other			(508,474)					(508,474)
CPR - Historical & Other				(1,311,642)				(1,311,642)
Attorney General - Other					(16,241,184)			(16,241,184)
State Treasurer - Other						(2,035,245)		(2,035,245)
Higher Education - Other							(127,552,199)	(127,552,199)
<b>Total Allocated Costs</b>	<b>\$11,425,510</b>	<b>\$804,755</b>	<b>\$4,259,277</b>	<b>\$1,699,516</b>	<b>\$5,332,489</b>	<b>\$2,362,174</b>	<b>\$2,679,785</b>	<b>96,270,188</b>
Software Reconciliation								0
<b>Total Per SWCAP Summary Schedule</b>								<b>\$96,270,188</b>

**SECTION VI**  
**DETAILED COST ALLOCATION PLAN**

---

## SECTION VI: DETAILED COST ALLOCATION PLAN

The Statewide Cost Allocation Plan (SWCAP) has been prepared in accordance with principles and procedures as presented in 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. A consistent approach has been followed in the treatment of costs as direct or indirect costs. In no case have costs charged as direct costs to programs been included as indirect costs. Expenditures allocated in the SWCAP are actual costs incurred in FY 2017. Allocation data utilized in the SWCAP is actual data incurred by the State during the fiscal year ended June 30, 2017 (FY 2017). Statistics used to allocate costs are from full years' FY 2017 data.

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

### Allocation Process and Plan Format

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

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

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

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

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

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Summary Schedule

Department	111 Legislative Council Service	112 Legislative Finance Committee	114 Senate Chief Clerk	115 House Chief Clerk	117 Legislative Education Study Committee	119 Legislative Building	131 Legislature	205 Supreme Court Law Library	208 NM Compilation Commission	210 Judicial Standards Commission
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Interest Expense	969	0	0	0	0	0	0	0	0	0
4 341-541 DFA - Policy & Budget	388	281	78	75	85	278	0	104	127	56
5 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6 341-543 DFA - Comm Dev & Local Gov	0	0	0	0	0	0	0	0	0	0
7 341-544 DFA - Financial Control	11,509	5,504	1,705	2,029	2,477	9,476	11,872	3,171	8,145	2,952
8 350-608 GSD Facilities Management	0	0	0	0	0	0	0	0	0	0
9 350-604 GSD Purchasing	194	861	39	61	389	289	0	972	417	1,444
10 378 Personnel Board	6,749	5,341	1,189	1,566	1,973	7,471	461	1,214	777	1,080
11 369 Commission on Public Records	26,420	4,675	0	0	59	101	186	0	0	975
12 305 Attorney General CS	0	0	0	0	0	0	0	0	0	0
13 394 State Treasurer	4,250	1,589	230	558	845	2,474	6,847	1,424	1,053	885
14 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>\$50,481</b>	<b>\$18,250</b>	<b>\$3,241</b>	<b>\$4,289</b>	<b>\$5,827</b>	<b>\$20,090</b>	<b>\$19,365</b>	<b>\$6,885</b>	<b>\$10,519</b>	<b>\$7,393</b>

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Department	215 Court of Appeals	216 Supreme Court	218 Administrative Office of the Courts	219 Supreme Ct Building Commission	231 Judicial District Court 1st	232 Judicial District Court 2nd	233 Judicial District Court 3rd	234 Judicial District Court 4th	235 Judicial District Court 5th	236 Judicial District Court 6th
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Interest Expense	127,618	0	59,204	45,576	1,175	20,385	(0)	0	547	4,160
4 341-541 DFA - Policy & Budget	391	227	4,587	64	553	1,852	506	169	487	232
5 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6 341-543 DFA - Comm Dev & Local Gov	0	0	0	0	0	0	0	0	0	0
7 341-544 DFA - Financial Control	9,622	5,239	189,227	4,483	12,920	38,732	14,510	7,237	13,198	8,478
8 350-608 GSD Facilities Management	0	0	2,136	0	0	0	0	0	0	0
9 350-604 GSD Purchasing	1,905	411	47,558	294	1,316	5,098	1,711	1,833	13,918	3,049
10 378 Personnel Board	8,673	4,892	64,913	2,194	12,960	50,355	12,779	4,303	12,230	5,049
11 369 Commission on Public Records	4,339	6,161	3,072	0	0	0	0	0	0	0
12 305 Attorney General CS	0	0	0	0	0	0	0	0	0	0
13 394 State Treasurer	1,838	666	52,079	436	2,298	4,537	2,472	1,408	3,785	2,566
14 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>\$154,386</b>	<b>\$17,596</b>	<b>\$422,776</b>	<b>\$53,047</b>	<b>\$31,224</b>	<b>\$120,960</b>	<b>\$31,978</b>	<b>\$14,950</b>	<b>\$44,164</b>	<b>\$23,535</b>

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Department	237 Judicial District Court 7th	238 Judicial District Court 8th	239 Judicial District Court 9th	240 Judicial District Court 10th	241 Judicial District Court 11th	242 Judicial District Court 12th	243 Judicial District Court 13th	244 Bernalillo County Metropolitan Crt	251 Judicial District Attorney 1st	252 Judicial District Attorney 2nd
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Interest Expense	841	3,309	(0)	0	7,474	0	220	11,320	2,238	0
4 341-541 DFA - Policy & Budget	190	218	280	64	494	244	579	1,835	379	1,329
5 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6 341-543 DFA - Comm Dev & Local Gov	0	0	0	0	0	0	0	0	0	0
7 341-544 DFA - Financial Control	6,766	12,752	13,844	2,352	12,884	8,159	14,708	41,985	10,412	25,291
8 350-608 GSD Facilities Management	0	0	0	0	0	0	0	0	0	0
9 350-604 GSD Purchasing	2,360	1,672	1,072	828	2,433	3,643	5,498	2,805	955	5,032
10 378 Personnel Board	4,358	5,007	7,489	1,487	12,085	5,911	12,891	45,369	12,048	39,874
11 369 Commission on Public Records	0	0	0	0	0	0	0	21,206	0	0
12 305 Attorney General CS	0	0	0	0	0	0	0	0	0	0
13 394 State Treasurer	2,239	2,025	1,741	772	3,511	1,749	4,789	5,141	1,205	2,393
14 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>\$16,754</b>	<b>\$24,983</b>	<b>\$24,426</b>	<b>\$5,503</b>	<b>\$38,881</b>	<b>\$19,706</b>	<b>\$38,686</b>	<b>\$129,662</b>	<b>\$27,237</b>	<b>\$73,919</b>

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Department	253 Judicial District Attorney 3rd	254 Judicial District Attorney 4th	255 Judicial District Attorney 5th	256 Judicial District Attorney 6th	257 Judicial District Attorney 7th	258 Judicial District Attorney 8th	259 Judicial District Attorney 9th	260 Judicial District Attorney 10th	261 Judicial District Attorney 11th	262 Judicial District Attorney 12th
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Interest Expense	0	0	0	0	0	0	0	917	0	0
4 341-541 DFA - Policy & Budget	372	215	354	215	166	178	199	82	290	236
5 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6 341-543 DFA - Comm Dev & Local Gov	0	0	0	0	0	0	0	0	0	0
7 341-544 DFA - Financial Control	8,744	4,933	8,448	10,572	6,236	5,546	14,358	4,308	7,099	7,687
8 350-608 GSD Facilities Management	0	0	0	0	0	0	0	0	0	0
9 350-604 GSD Purchasing	1,644	911	39	8,992	3,716	1,294	1,227	1,799	2,733	1,361
10 378 Personnel Board	10,026	5,839	10,488	5,402	4,661	4,892	5,250	1,857	8,715	6,955
11 369 Commission on Public Records	0	0	0	0	0	0	0	0	0	0
12 305 Attorney General CS	0	0	0	0	0	0	0	0	0	0
13 394 State Treasurer	1,462	1,329	1,429	1,291	1,367	1,364	1,337	785	1,327	2,179
14 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>\$22,248</b>	<b>\$13,227</b>	<b>\$20,758</b>	<b>\$26,471</b>	<b>\$16,146</b>	<b>\$13,275</b>	<b>\$22,372</b>	<b>\$9,749</b>	<b>\$20,163</b>	<b>\$18,419</b>

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Department	263 Judicial District Attorney 13th	264 Administrative Office of the DAs	265 Judicial District Attorney 11th Div II	305 Attorney General	308 State Auditor	333 Taxation and Revenue	337 Investment Council	340 Administrative Hearings Office	341-541 DFA Education Account	341-541 DFA Finance Board
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$1,131,861	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Interest Expense	(0)	0	0	0	0	37,347	0	0	0	0
4 341-541 DFA - Policy & Budget	386	178	178	0	251	6,829	3,882	110	0	204,589
5 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6 341-543 DFA - Comm Dev & Local Gov	0	0	0	0	0	0	0	0	0	0
7 341-544 DFA - Financial Control	10,017	9,964	9,080	0	5,422	596,380	19,018	1,413	0	0
8 350-608 GSD Facilities Management	0	0	0	0	4,271	449,206	0	0	0	0
9 350-604 GSD Purchasing	3,555	12,296	555	0	283	10,402	1,300	0	0	0
10 378 Personnel Board	10,724	2,179	4,795	0	4,910	180,030	3,902	2,436	0	0
11 369 Commission on Public Records	0	32,015	0	0	3,430	159,090	629	0	0	270
12 305 Attorney General CS	0	0	0	4,386,233	0	0	0	0	0	0
13 394 State Treasurer	1,892	4,705	1,015	0	966	236,084	2,190	0	0	0
14 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>\$26,574</b>	<b>\$61,337</b>	<b>\$15,624</b>	<b>\$4,386,233</b>	<b>\$19,534</b>	<b>\$2,807,228</b>	<b>\$30,921</b>	<b>\$3,959</b>	<b>\$0</b>	<b>\$204,859</b>



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Department	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	350-604 GSD Purchasing Other	350-605 GSD Printing & Graphics	350-606 GSD Risk Management	350-609 GSD Aviation	350-609 GSD Motor Pool
1 Building Depreciation	\$0	\$0	\$0	\$0	\$30,384	\$0	\$78,249	\$29,528	\$0	\$52,704
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Interest Expense	0	0	0	0	0	0	0	0	0	0
4 341-541 DFA - Policy & Budget	246	10,125	28,579	21,693	254	0	89	28,068	44	505
5 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6 341-543 DFA - Comm Dev & Local Gov	4,235,879	0	0	0	0	0	0	0	0	0
7 341-544 DFA - Financial Control	0	0	4,745	22,955	7,761	0	2,555	470,707	1,979	13,233
8 350-608 GSD Facilities Management	0	0	0	4,271	28,144	0	58,996	27,351	0	35,645
9 350-604 GSD Purchasing	0	0	772	833	106	0	44	14,268	17	189
10 378 Personnel Board	0	0	1,669	3,696	5,508	0	1,382	8,120	767	4,046
11 369 Commission on Public Records	0	0	1,814	2,797	14,381	0	0	0	0	0
12 305 Attorney General CS	0	0	0	0	0	0	0	0	0	0
13 394 State Treasurer	0	0	1,383	8,596	270	0	148	32,798	123	860
14 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>\$4,236,125</b>	<b>\$10,125</b>	<b>\$38,962</b>	<b>\$64,841</b>	<b>\$86,808</b>	<b>\$0</b>	<b>\$141,462</b>	<b>\$610,839</b>	<b>\$2,928</b>	<b>\$107,181</b>

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Department	350-609 GSD Surplus Property	352 Education Retirement Brd	354 Sentencing Commission	355 Public Defender	356 Governor	360 Lieutenant Governor	361 DoIT	366 Public Employees Retirement Assoc	369 CPR - Other	370 Secretary of State
1 Building Depreciation	\$67,890	\$0	\$0	\$0	\$85,814	\$0	\$427,121	\$0	\$0	\$5,928
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Interest Expense	0	0	0	0	0	0	476,737	0	0	307,803
4 341-541 DFA - Policy & Budget	49	2,096	43	3,297	224	37	5,481	2,938	0	670
5 341-542 DFA - Program Support	0	0	0	0	182,342	31,712	0	0	0	0
6 341-543 DFA - Comm Dev & Local Gov	0	0	0	0	0	0	0	0	0	0
7 341-544 DFA - Financial Control	1,190	37,227	1,061	59,450	4,990	2,169	62,080	65,977	0	14,793
8 350-608 GSD Facilities Management	63,341	4,271	0	0	0	0	256,542	2,136	0	9,116
9 350-604 GSD Purchasing	0	1,899	89	17,500	622	405	4,093	1,550	0	183
10 378 Personnel Board	1,159	9,517	0	81,421	3,581	643	32,452	12,078	0	6,949
11 369 Commission on Public Records	0	18,108	0	34,614	1,418	0	169	21,188	864,410	27,987
12 305 Attorney General CS	0	29,905	0	0	0	0	0	23,308	0	70,011
13 394 State Treasurer	53	7,670	97	14,392	891	371	8,474	3,517	0	3,790
14 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>\$133,681</b>	<b>\$110,693</b>	<b>\$1,290</b>	<b>\$210,674</b>	<b>\$279,880</b>	<b>\$35,337</b>	<b>\$1,273,150</b>	<b>\$132,691</b>	<b>\$864,410</b>	<b>\$447,231</b>

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Department	378 Personnel Other	379 Public Employees Labor Relations Board	394 State Treasurer Other	404 Brd of Examiners - Architects	416 Sports Authority	417 Border Authority	418 Tourism Department	419 Economic Development	420 Regulation and Licensing	430 Public Regulation Commission
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$47,470	\$82,198	\$602,193	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Interest Expense	0	0	0	0	0	14,826	(0)	(64,260)	0	2,585
4 341-541 DFA - Policy & Budget	0	15	0	27	0	44	1,240	988	3,239	2,210
5 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6 341-543 DFA - Comm Dev & Local Gov	0	0	0	0	0	0	0	0	0	0
7 341-544 DFA - Financial Control	0	773	0	1,893	80	2,696	26,314	18,191	57,650	45,456
8 350-608 GSD Facilities Management	0	2,136	0	0	0	0	74,290	78,273	226,078	94,522
9 350-604 GSD Purchasing	0	2,283	0	533	0	250	3,449	3,904	5,870	9,336
10 378 Personnel Board	359,205	303	0	625	0	607	5,923	6,136	48,488	23,468
11 369 Commission on Public Records	0	0	0	8,142	0	0	0	5,126	241,102	65,871
12 305 Attorney General CS	0	29,905	0	0	0	41,464	0	0	492,049	0
13 394 State Treasurer	0	222	771,139	376	0	744	8,958	3,484	10,983	10,520
14 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>\$359,205</b>	<b>\$35,636</b>	<b>\$771,139</b>	<b>\$11,596</b>	<b>\$80</b>	<b>\$60,631</b>	<b>\$167,644</b>	<b>\$134,040</b>	<b>\$1,687,652</b>	<b>\$253,968</b>

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Department	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	491 Military Base Planning
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$6,091	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Interest Expense	0	0	0	168,268	0	0	0	0	96,687	22,380
4 341-541 DFA - Policy & Budget	2,879	212	156	822	328	354	268	25	0	12
5 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6 341-543 DFA - Comm Dev & Local Gov	0	0	0	0	0	0	0	0	0	0
7 341-544 DFA - Financial Control	14,408	5,569	5,844	2,429	5,235	8,434	8,199	1,872	0	1,671
8 350-608 GSD Facilities Management	50,399	2,136	2,136	0	0	8,790	2,136	2,136	0	0
9 350-604 GSD Purchasing	0	522	894	0	533	1,522	633	367	0	83
10 378 Personnel Board	17,177	2,294	3,089	5,068	1,080	6,378	2,712	455	0	18
11 369 Commission on Public Records	6,236	7,362	14,097	0	1,590	177	21,443	68	0	1,865
12 305 Attorney General CS	0	0	41,464	0	17,658	0	186,471	0	0	41,464
13 394 State Treasurer	0	869	1,213	0	969	1,600	1,392	701	0	217
14 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>\$91,100</b>	<b>\$18,965</b>	<b>\$68,893</b>	<b>\$176,587</b>	<b>\$27,394</b>	<b>\$33,346</b>	<b>\$223,253</b>	<b>\$5,622</b>	<b>\$96,687</b>	<b>\$67,711</b>

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Department	495 Spaceport Authority	505 Dept of Cultural Affairs	508 Livestock Board	516 Dept of Game & Fish	521 Energy, Minerals & Natural Resources	522 Youth Conservation Corp	538 Intertribal Ceremonial Office	539 Commission on Public Lands	550 Office of State Engineer/ISC	551 Interstate Stream Commission
1 Building Depreciation	\$0	\$35,097	\$0	\$0	\$227,367	\$0	\$0	\$0	\$290,774	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Interest Expense	955,283	565,341	0	33,631	315,308	0	0	0	706,262	329,141
4 341-541 DFA - Policy & Budget	309	2,630	567	2,948	5,188	338	5	1,240	4,052	0
5 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6 341-543 DFA - Comm Dev & Local Gov	0	0	0	0	0	0	0	0	0	0
7 341-544 DFA - Financial Control	5,495	87,352	19,716	91,513	134,310	2,493	478	40,504	51,562	0
8 350-608 GSD Facilities Management	0	62,091	2,136	8,543	232,931	0	0	0	174,735	0
9 350-604 GSD Purchasing	750	15,412	2,238	74,600	25,381	711	11	3,838	7,970	0
10 378 Personnel Board	2,634	88,013	9,911	43,170	95,670	322	0	22,364	41,967	0
11 369 Commission on Public Records	1,865	9,991	9,350	22,446	6,074	439	0	9,856	27,392	0
12 305 Attorney General CS	0	111,477	0	17,658	0	0	0	0	0	0
13 394 State Treasurer	1,410	26,325	5,420	27,235	33,172	677	5	7,069	8,956	0
14 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>\$967,746</b>	<b>\$1,003,729</b>	<b>\$49,338</b>	<b>\$321,744</b>	<b>\$1,075,401</b>	<b>\$4,979</b>	<b>\$500</b>	<b>\$84,871</b>	<b>\$1,313,668</b>	<b>\$329,141</b>

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Department	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	624 Aging & Long Term Svcs	630 Human Services	631 Workforce Solutions
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$95,180	\$15,593	\$243,125	\$511,647	\$313,310
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Interest Expense	0	0	0	0	0	0	759,819	699,805	0	0
4 341-541 DFA - Policy & Budget	0	0	51	388	21	881	193	4,209	477,661	5,695
5 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6 341-543 DFA - Comm Dev & Local Gov	0	0	0	0	0	0	0	0	0	0
7 341-544 DFA - Financial Control	1,136	3,886	2,547	5,178	1,117	36,475	9,572	54,323	508,871	187,049
8 350-608 GSD Facilities Management	0	0	2,136	4,271	2,136	127,307	15,355	140,397	364,641	413,347
9 350-604 GSD Purchasing	0	6	994	1,533	800	4,315	1,433	8,986	13,113	6,104
10 378 Personnel Board	0	0	795	2,045	322	16,697	1,608	43,632	344,015	95,950
11 369 Commission on Public Records	0	3,249	0	0	0	34	17	7,953	143,679	6,541
12 305 Attorney General CS	0	0	0	23,308	0	0	0	0	0	0
13 394 State Treasurer	682	2,206	977	1,876	661	6,422	1,773	12,984	195,762	67,387
14 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>\$1,818</b>	<b>\$9,346</b>	<b>\$7,500</b>	<b>\$38,599</b>	<b>\$5,056</b>	<b>\$287,311</b>	<b>\$805,364</b>	<b>\$1,215,414</b>	<b>\$2,559,389</b>	<b>\$1,095,383</b>

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Department	632 Workers Compensation Admin	635 Workforce Trng & Develpment	644 Vocational Rehabilitation	645 Disability Commission	647 Developmental Disabilities Comm	662 Miners' Hospital	665 Dept of Health	667 Dept of Environment	668 Natural Resources Trustee	669 Health Policy Commission
1 Building Depreciation	\$283,491	\$0	\$0	\$0	\$0	\$0	\$5,983,202	\$268,690	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Interest Expense	0	0	0	0	0	0	97,779	2,405,930	0	0
4 341-541 DFA - Policy & Budget	1,468	0	3,388	127	455	2,626	38,984	10,771	396	0
5 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6 341-543 DFA - Comm Dev & Local Gov	0	0	0	0	0	0	0	0	0	0
7 341-544 DFA - Financial Control	22,403	422	145,396	3,279	20,554	47,079	598,747	103,931	3,740	479
8 350-608 GSD Facilities Management	125,553	0	40,579	2,136	2,136	0	3,257,465	229,443	0	0
9 350-604 GSD Purchasing	3,282	0	10,580	689	2,405	6,020	70,962	12,213	228	0
10 378 Personnel Board	22,922	0	53,728	1,991	2,410	44,757	649,689	111,210	473	0
11 369 Commission on Public Records	11,389	26,058	9,164	0	253	0	107,352	60,798	0	278
12 305 Attorney General CS	0	0	0	28,380	17,658	0	0	0	0	0
13 394 State Treasurer	4,342	0	10,109	793	4,583	15,253	111,991	25,188	341	111
14 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>\$474,850</b>	<b>\$26,479</b>	<b>\$272,944</b>	<b>\$37,394</b>	<b>\$50,453</b>	<b>\$115,736</b>	<b>\$10,916,171</b>	<b>\$3,228,173</b>	<b>\$5,179</b>	<b>\$869</b>

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Summary Schedule

Department	670 Veterans Services	690 Children, Youth & Families	705 Dept of Military Affairs	760 Parole Brd	765 Juvenile Parole Brd	770 Dept of Corrections	780 Crime Victims Reparations	790 Dept of Public Safety	795 Homeland Security & Emergency Mgmnt	805 Dept of Transportation
1 Building Depreciation	\$14,441	\$1,754,472	\$0	\$0	\$0	\$6,433,053	\$0	\$2,218,472	\$76,886	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Interest Expense	14,526	7,705	141,787	0	0	26,469	0	25,352	12,058	4,022,850
4 341-541 DFA - Policy & Budget	372	34,709	1,804	33	1	22,256	950	10,681	1,214	94,427
5 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6 341-543 DFA - Comm Dev & Local Gov	0	0	0	0	0	0	0	0	0	0
7 341-544 DFA - Financial Control	14,113	350,216	34,495	2,695	615	255,726	13,874	183,681	18,629	329,411
8 350-608 GSD Facilities Management	37,850	801,594	0	0	0	5,837,328	2,136	983,776	96,954	10,679
9 350-604 GSD Purchasing	2,416	27,425	10,525	283	22	32,996	1,644	74,995	3,577	127,157
10 378 Personnel Board	6,609	405,617	19,731	777	0	431,226	2,956	176,716	7,610	420,850
11 369 Commission on Public Records	565	59,759	15,054	9,932	262	132,472	6,565	19,805	0	17,870
12 305 Attorney General CS	0	0	0	28,380	0	0	23,308	41,464	0	0
13 394 State Treasurer	3,319	109,596	10,431	1,126	60	37,769	9,213	48,690	6,321	77,280
14 950 Higher Education Department	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>\$94,212</b>	<b>\$3,551,091</b>	<b>\$233,827</b>	<b>\$43,225</b>	<b>\$960</b>	<b>\$13,209,294</b>	<b>\$60,646</b>	<b>\$3,783,631</b>	<b>\$223,251</b>	<b>\$5,100,524</b>



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Department	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	954 New Mexico State University	956 New Mexico Highlands University	958 Western New Mexico University
1 Building Depreciation	\$206,721	\$0	\$0	\$0	\$0	\$0	\$1,113,472	\$405,973	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Interest Expense	4,096,766	0	0	1,312,960	0	652,136	1,818,718	1,343,500	422,283	300,453
4 341-541 DFA - Policy & Budget	187,902	0	0	414	199	0	106,233	43,639	5,015	4,098
5 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6 341-543 DFA - Comm Dev & Local Gov	0	0	0	0	0	0	0	0	0	0
7 341-544 DFA - Financial Control	119,242	0	0	13,539	2,290	0	0	0	0	0
8 350-608 GSD Facilities Management	157,249	0	0	2,136	0	0	156,551	57,076	0	0
9 350-604 GSD Purchasing	25,953	0	0	5,215	0	0	0	0	0	0
10 378 Personnel Board	45,828	0	0	7,635	303	0	0	0	0	0
11 369 Commission on Public Records	38,370	0	0	1,274	0	0	0	4,662	0	0
12 305 Attorney General CS	28,380	0	0	0	0	0	0	0	0	0
13 394 State Treasurer	54,202	0	0	6,143	0	0	0	0	0	0
14 950 Higher Education Department	0	0	0	0	0	0	1,782,825	732,357	84,158	68,776
<b>Total Current Allocations</b>	<b>\$4,960,613</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,349,317</b>	<b>\$2,792</b>	<b>\$652,136</b>	<b>\$4,977,799</b>	<b>\$2,587,206</b>	<b>\$511,455</b>	<b>\$373,326</b>

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Summary Schedule

Department	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	976 San Juan College	977 Clovis Community College
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Interest Expense	617,753	577,566	173,792	(0)	(0)	(0)	(0)	(0)	(1)	(0)
4 341-541 DFA - Policy & Budget	11,797	12,136	1,773	5,931	14,446	1,850	806	2,863	7,039	2,072
5 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
6 341-543 DFA - Comm Dev & Local Gov	0	0	0	0	0	0	0	0	0	0
7 341-544 DFA - Financial Control	0	0	0	0	0	0	0	0	0	0
8 350-608 GSD Facilities Management	0	0	0	0	0	0	0	0	0	0
9 350-604 GSD Purchasing	0	0	0	0	0	0	0	0	0	0
10 378 Personnel Board	0	0	0	0	0	0	0	0	0	0
11 369 Commission on Public Records	0	0	0	0	0	0	0	0	0	0
12 305 Attorney General CS	0	0	0	0	0	0	0	0	0	0
13 394 State Treasurer	0	0	0	0	0	0	0	0	0	0
14 950 Higher Education Department	197,982	203,676	29,751	99,534	242,442	31,040	13,533	48,040	118,136	34,781
<b>Total Current Allocations</b>	<b>\$827,532</b>	<b>\$793,378</b>	<b>\$205,316</b>	<b>\$105,465</b>	<b>\$256,888</b>	<b>\$32,890</b>	<b>\$14,340</b>	<b>\$50,902</b>	<b>\$125,174</b>	<b>\$36,853</b>

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Department	978 New Mexico Military Institute	979 NM Sch for the Visually Impaired	980 NM Sch for the Deaf	993 Public School Support	999 Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$0	\$0	\$0	\$630,153	\$0	\$23,768,547
2 Equipment Depreciation	0	0	0	0	0	0	0
3 Interest Expense	182,757	67,091	(18,373)	0	1,075,253	0	25,090,025
4 341-541 DFA - Policy & Budget	3,192	2,018	1,917	0	444,138	0	1,942,636
5 341-542 DFA - Program Support	0	0	0	0	0	0	214,053
6 341-543 DFA - Comm Dev & Local Gov	0	0	0	0	0	0	4,235,879
7 341-544 DFA - Financial Control	0	0	0	0	304,431	0	6,053,008
8 350-608 GSD Facilities Management	0	0	0	0	449,101	0	15,288,222
9 350-604 GSD Purchasing	0	0	0	0	37,714	0	857,411
10 378 Personnel Board	0	0	0	0	0	0	4,503,912
11 369 Commission on Public Records	0	532	1,198	0	138,800	0	2,533,892
12 305 Attorney General CS	0	0	113,519	0	35,322	0	5,828,787
13 394 State Treasurer	0	0	0	0	0	0	2,213,210
14 950 Higher Education Department	53,576	0	0	0	0	0	3,740,606
<b>Total Current Allocations</b>	<b>\$239,525</b>	<b>\$69,641</b>	<b>\$98,262</b>	<b>\$0</b>	<b>\$3,114,912</b>	<b>\$0</b>	<b>\$96,270,188</b>

**FY 2019 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 2017 has been allocated on the basis of square footage occupied by department for buildings occupied by multiple departments, or directly to a specific department if the building is wholly occupied by a single department.

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**A. Department Costs**

Dept:1 Building Depreciation

Description	Amount	General Admin	Jerry Apodaca Bid	Lamy Bld	Lew Wallace Bld	128 S Capitol	Villagra	CO y Pino	Casita At Don Gaspar	
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%	.00%	
Benefits	S	0	0	0	0	0	0	0	0	
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	
Services & Supplies Cost										
Bld Depreciation	P	25,082,670	0	198,070	44,508	27,128	420	361,142	240,054	47,587
Subtotal - Services & Supplies		25,082,670	0	198,070	44,508	27,128	420	361,142	240,054	47,587
<b>Department Cost Total</b>		25,082,670	0	198,070	44,508	27,128	420	361,142	240,054	47,587
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	
<b>Total Costs After Adjustments</b>		25,082,670	0	198,070	44,508	27,128	420	361,142	240,054	47,587
General Admin Distribution			0	0	0	0	0	0	0	
<b>Grand Total</b>		<b>\$25,082,670</b>		<b>\$198,070</b>	<b>\$44,508</b>	<b>\$27,128</b>	<b>\$420</b>	<b>\$361,142</b>	<b>\$240,054</b>	<b>\$47,587</b>

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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
<i>Salary % Split</i>			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
Bld Depreciation	P	25,082,670	85,814	722,529	6,213,010	905	696,694	355,368	368,179	828,379
Subtotal - Services & Supplies		25,082,670	85,814	722,529	6,213,010	905	696,694	355,368	368,179	828,379
<b>Department Cost Total</b>		25,082,670	85,814	722,529	6,213,010	905	696,694	355,368	368,179	828,379
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		25,082,670	85,814	722,529	6,213,010	905	696,694	355,368	368,179	828,379
General Admin Distribution			0	0	0	0	0	0	0	0
<b>Grand Total</b>		<b>\$25,082,670</b>	<b>\$85,814</b>	<b>\$722,529</b>	<b>\$6,213,010</b>	<b>\$905</b>	<b>\$696,694</b>	<b>\$355,368</b>	<b>\$368,179</b>	<b>\$828,379</b>

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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
<i>Salary % Split</i>			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
Bld Depreciation	P	25,082,670	1,743	207,623	40,160	868,918	14,662	92,840	439,198	146,139
Subtotal - Services & Supplies		25,082,670	1,743	207,623	40,160	868,918	14,662	92,840	439,198	146,139
<b>Department Cost Total</b>		25,082,670	1,743	207,623	40,160	868,918	14,662	92,840	439,198	146,139
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		25,082,670	1,743	207,623	40,160	868,918	14,662	92,840	439,198	146,139
General Admin Distribution			0	0	0	0	0	0	0	0
<b>Grand Total</b>		<b>\$25,082,670</b>	<b>\$1,743</b>	<b>\$207,623</b>	<b>\$40,160</b>	<b>\$868,918</b>	<b>\$14,662</b>	<b>\$92,840</b>	<b>\$439,198</b>	<b>\$146,139</b>

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**A. Department Costs**

Dept:1 Building Depreciation

Description	Amount	Dr. Timothy Fleming	Willie Ortiz	Sequoyah	Workforce Dev Cnts	Narcotics	Tiwa	Workers Compensation Office	George Maloof
Personnel Costs									
Salaries	0	0	0	0	0	0	0	0	0
<i>Salary % Split</i>		.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	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	25,082,670	39,959	167,583	200,484	205,783	14,802	109,589	283,491	95,058
Subtotal - Services & Supplies	25,082,670	39,959	167,583	200,484	205,783	14,802	109,589	283,491	95,058
<b>Department Cost Total</b>	25,082,670	39,959	167,583	200,484	205,783	14,802	109,589	283,491	95,058
Adjustments to Cost									
Subtotal - Adjustments	0	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>	25,082,670	39,959	167,583	200,484	205,783	14,802	109,589	283,491	95,058
General Admin Distribution		0	0	0	0	0	0	0	0
<b>Grand Total</b>	<b>\$25,082,670</b>	<b>\$39,959</b>	<b>\$167,583</b>	<b>\$200,484</b>	<b>\$205,783</b>	<b>\$14,802</b>	<b>\$109,589</b>	<b>\$283,491</b>	<b>\$95,058</b>



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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
<i>Salary % Split</i>			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
Bld Depreciation	P	25,082,670	23,100	1,000,131	64,049	749,711	17,309	750,312	4,438	113,501
Subtotal - Services & Supplies		25,082,670	23,100	1,000,131	64,049	749,711	17,309	750,312	4,438	113,501
<b>Department Cost Total</b>		25,082,670	23,100	1,000,131	64,049	749,711	17,309	750,312	4,438	113,501
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		25,082,670	23,100	1,000,131	64,049	749,711	17,309	750,312	4,438	113,501
General Admin Distribution			0	0	0	0	0	0	0	0
<b>Grand Total</b>		<b>\$25,082,670</b>	<b>\$23,100</b>	<b>\$1,000,131</b>	<b>\$64,049</b>	<b>\$749,711</b>	<b>\$17,309</b>	<b>\$750,312</b>	<b>\$4,438</b>	<b>\$113,501</b>

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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	Joseph Camunez	Public Health Office	214 N Black St	FBMC Grounds
Personnel Costs									
Salaries	0	0	0	0	0	0	0	0	0
<i>Salary % Split</i>		<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	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	25,082,670	76,713	615,060	29,401	577,899	0	3,363	0	162,759
Subtotal - Services & Supplies	25,082,670	76,713	615,060	29,401	577,899	0	3,363	0	162,759
<b>Department Cost Total</b>	<b>25,082,670</b>	<b>76,713</b>	<b>615,060</b>	<b>29,401</b>	<b>577,899</b>	<b>0</b>	<b>3,363</b>	<b>0</b>	<b>162,759</b>
Adjustments to Cost									
Subtotal - Adjustments	0	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>	<b>25,082,670</b>	<b>76,713</b>	<b>615,060</b>	<b>29,401</b>	<b>577,899</b>	<b>0</b>	<b>3,363</b>	<b>0</b>	<b>162,759</b>
General Admin Distribution		0	0	0	0	0	0	0	0
<b>Grand Total</b>	<b>\$25,082,670</b>	<b>\$76,713</b>	<b>\$615,060</b>	<b>\$29,401</b>	<b>\$577,899</b>	<b>\$0</b>	<b>\$3,363</b>	<b>\$0</b>	<b>\$162,759</b>

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**A. Department Costs**

Dept:1 Building Depreciation

Description		Amount	Epifania Duran	NMBHI Grounds (LVMC)	NNMR Grounds	Fred Luna	Los Lunas Campus	CFB Grounds	Murray Morgan	Harriett Sammons
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
<i>Salary % Split</i>			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
Bld Depreciation	P	25,082,670	62,316	2,056,982	20,543	66,274	311,276	64,965	28,628	84,062
Subtotal - Services & Supplies		25,082,670	62,316	2,056,982	20,543	66,274	311,276	64,965	28,628	84,062
<b>Department Cost Total</b>		25,082,670	62,316	2,056,982	20,543	66,274	311,276	64,965	28,628	84,062
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		25,082,670	62,316	2,056,982	20,543	66,274	311,276	64,965	28,628	84,062
General Admin Distribution			0	0	0	0	0	0	0	0
<b>Grand Total</b>		<b>\$25,082,670</b>	<b>\$62,316</b>	<b>\$2,056,982</b>	<b>\$20,543</b>	<b>\$66,274</b>	<b>\$311,276</b>	<b>\$64,965</b>	<b>\$28,628</b>	<b>\$84,062</b>

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**A. Department Costs**

Dept:1 Building Depreciation

Description	Amount	HSD Field Office	Welcome Cntr Chama	Mary Medina	NMVC Grounds	Forestry Division Dist Office	CSB Grounds	Ft Stanton Grounds	Louise Brown Complex
Personnel Costs									
Salaries	0	0	0	0	0	0	0	0	0
<i>Salary % Split</i>		.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	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	25,082,670	40,663	0	0	328,977	5,936	145,567	6,480	29,791
Subtotal - Services & Supplies	25,082,670	40,663	0	0	328,977	5,936	145,567	6,480	29,791
<b>Department Cost Total</b>	25,082,670	40,663	0	0	328,977	5,936	145,567	6,480	29,791
Adjustments to Cost									
Subtotal - Adjustments	0	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>	25,082,670	40,663	0	0	328,977	5,936	145,567	6,480	29,791
General Admin Distribution		0	0	0	0	0	0	0	0
<b>Grand Total</b>	<b>\$25,082,670</b>	<b>\$40,663</b>	<b>\$0</b>	<b>\$0</b>	<b>\$328,977</b>	<b>\$5,936</b>	<b>\$145,567</b>	<b>\$6,480</b>	<b>\$29,791</b>

**STATE OF NEW MEXICO  
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**A. Department Costs**

Dept:1 Building Depreciation

Description	Amount	Grants Mining Museum	1014 West High	Bataan Memorial	Scientific Laboratory	Eagles Nest Reintegration	Motor Vehicle Field Office	Casa Norieste	Henry Perea Bld
Personnel Costs									
Salaries	0	0	0	0	0	0	0	0	0
<i>Salary % Split</i>		.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	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	25,082,670	31,228	8,622	265,136	3,581,728	26,621	135,321	31,122	367,981
Subtotal - Services & Supplies	25,082,670	31,228	8,622	265,136	3,581,728	26,621	135,321	31,122	367,981
<b>Department Cost Total</b>	25,082,670	31,228	8,622	265,136	3,581,728	26,621	135,321	31,122	367,981
Adjustments to Cost									
Subtotal - Adjustments	0	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>	25,082,670	31,228	8,622	265,136	3,581,728	26,621	135,321	31,122	367,981
General Admin Distribution		0	0	0	0	0	0	0	0
<b>Grand Total</b>	<b>\$25,082,670</b>	<b>\$31,228</b>	<b>\$8,622</b>	<b>\$265,136</b>	<b>\$3,581,728</b>	<b>\$26,621</b>	<b>\$135,321</b>	<b>\$31,122</b>	<b>\$367,981</b>

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Dept:1 Building Depreciation

**A. Department Costs**

Description		Amount	Emergency Warehouse
<hr/>			
Personnel Costs			
Salaries	S	0	0
<i>Salary % Split</i>			<i>.00%</i>
Benefits	S	0	0
Subtotal - Personnel Costs		<hr/> 0	<hr/> 0
Services & Supplies Cost			
Bld Depreciation	P	25,082,670	76,886
Subtotal - Services & Supplies		<hr/> 25,082,670	<hr/> 76,886
<b>Department Cost Total</b>		25,082,670	76,886
Adjustments to Cost			
Subtotal - Adjustments		<hr/> 0	<hr/> 0
<b>Total Costs After Adjustments</b>		25,082,670	76,886
General Admin Distribution			0
<b>Grand Total</b>		<hr/> <hr/> \$25,082,670	<hr/> <hr/> \$76,886

STATE OF NEW MEXICO  
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B. Incoming Costs - (Default Spread Custom%)

No Indirect Costs

Dept:1 Building Depreciation

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**Jerry Apodaca Bld Allocations**

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
145 924 Public Education Department	100	100.00%	\$198,070	\$0	\$198,070	\$0	\$198,070
<b>Subtotal</b>	100	100.00%	198,070	0	198,070	0	198,070
Direct Bills					0		0
<b>Total</b>					\$198,070		\$198,070

Basis Units: Direct Allocation to Public Education



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FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

**Lamy Bld Allocations**

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 350-608 GSD Facilities Management	1,125	5.92%	\$2,635	\$0	\$2,635	\$0	\$2,635
91 418 Tourism Department	15,275	80.39%	35,782	0	35,782	0	35,782
100 465 Gaming Control Brd	2,600	13.68%	6,091	0	6,091	0	6,091
<b>Subtotal</b>	19,000	100.00%	44,508	0	44,508	0	44,508
Direct Bills					0		0
<b>Total</b>					\$44,508		\$44,508

Basis Units: Square Footage Occupied

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

**Low Wallace Bld Allocations**

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 350-608 GSD Facilities Management	3,930	20.77%	\$5,634	\$0	\$5,634	\$0	\$5,634
91 418 Tourism Department	8,153	43.08%	11,688	0	11,688	0	11,688
113 550 Office of State Engineer/ISC	6,841	36.15%	9,807	0	9,807	0	9,807
<b>Subtotal</b>	18,924	100.00%	27,128	0	27,128	0	27,128
Direct Bills					0		0
<b>Total</b>					\$27,128		\$27,128

Basis Units: Square Footage Occupied

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

128 S Capitol Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 350-608 GSD Facilities Management	100	100.00%	\$420	\$0	\$420	\$0	\$420
<b>Subtotal</b>	100	100.00%	420	0	420	0	420
Direct Bills					0		0
<b>Total</b>					\$420		\$420
Basis Units: Direct Allocation to GSD/BSO							

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

Villagra Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 350-608 GSD Facilities Management	5,000	8.04%	\$29,035	\$0	\$29,035	\$0	\$29,035
12 305 Attorney General CS	57,190	91.96%	332,107	0	332,107	0	332,107
<b>Subtotal</b>	62,190	100.00%	361,142	0	361,142	0	361,142
Direct Bills					0		0
<b>Total</b>					\$361,142		\$361,142

Basis Units: Square Footage Occupied

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

CO y Pino Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
113 550 Office of State Engineer/ISC	100	100.00%	\$240,054	\$0	\$240,054	\$0	\$240,054
<b>Subtotal</b>	100	100.00%	240,054	0	240,054	0	240,054
Direct Bills					0		0
<b>Total</b>					\$240,054		\$240,054

Basis Units: Direct Allocation to State Engineer

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

**Casita At Don Gaspar Allocations**

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 341-542 DFA - Program Support	1,532	24.59%	\$11,704	\$0	\$11,704	\$0	\$11,704
7 341-544 DFA - Financial Control	1,227	19.70%	9,374	0	9,374	0	9,374
8 350-608 GSD Facilities Management	720	11.56%	5,501	0	5,501	0	5,501
169 999 Other	2,750	44.15%	21,009	0	21,009	0	21,009
<b>Subtotal</b>	<b>6,229</b>	<b>100.00%</b>	<b>47,587</b>	<b>0</b>	<b>47,587</b>	<b>0</b>	<b>47,587</b>
Direct Bills					0		0
<b>Total</b>					<b>\$47,587</b>		<b>\$47,587</b>
Basis Units: Square Footage Occupied							

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

**Governor's Residence Allocations**

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
79 356 Governor	100	100.00%	\$85,814	\$0	\$85,814	\$0	\$85,814
<b>Subtotal</b>	100	100.00%	85,814	0	85,814	0	85,814
Direct Bills					0		0
<b>Total</b>					\$85,814		\$85,814
Basis Units: Direct Allocation to Governor							

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

**4491 Cerrillos Road Allocations**

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 361 DoIT	10,658	6.16%	\$44,494	\$0	\$44,494	\$0	\$44,494
142 790 Dept of Public Safety	162,417	93.84%	678,035	0	678,035	0	678,035
<b>Subtotal</b>	<b>173,075</b>	<b>100.00%</b>	<b>722,529</b>	<b>0</b>	<b>722,529</b>	<b>0</b>	<b>722,529</b>
Direct Bills					0		0
<b>Total</b>					<b>\$722,529</b>		<b>\$722,529</b>

Basis Units: Square Footage Occupied



**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

**Corrections Facilities Allocations**

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
140 770 Dept of Corrections	100	100.00%	\$6,213,010	\$0	\$6,213,010	\$0	\$6,213,010
<b>Subtotal</b>	100	100.00%	6,213,010	0	6,213,010	0	6,213,010
Direct Bills					0		0
<b>Total</b>					\$6,213,010		\$6,213,010

Basis Units: Direct Allocation to Dept of Corrections

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

**ATM Bid Allocations**

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
74 350-609 GSD Motor Pool	100	100.00%	\$905	\$0	\$905	\$0	\$905
<b>Subtotal</b>	100	100.00%	905	0	905	0	905
Direct Bills					0		0
<b>Total</b>					\$905		\$905

Basis Units: Direct Allocation to GSD/Motor Pool

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ACTUAL 2017  
3/6/2018

**Harold Runnels Allocations**

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
120 606 Commission for the Blind	1,200	0.69%	\$4,827	\$0	\$4,827	\$0	\$4,827
131 665 Dept of Health	105,591	60.96%	424,696	0	424,696	0	424,696
132 667 Dept of Environment	66,426	38.35%	267,171	0	267,171	0	267,171
<b>Subtotal</b>	173,217	100.00%	696,694	0	696,694	0	696,694
Direct Bills					0		0
<b>Total</b>					\$696,694		\$696,694

Basis Units: Square Footage Occupied

**STATE OF NEW MEXICO  
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ACTUAL 2017  
3/6/2018

**John F Simms Allocations**

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 350-608 GSD Facilities Management	160	0.22%	\$796	\$0	\$796	\$0	\$796
81 361 DoIT	71,265	99.78%	354,572	0	354,572	0	354,572
<b>Subtotal</b>	71,425	100.00%	355,368	0	355,368	0	355,368
Direct Bills					0		0
<b>Total</b>					<b>\$355,368</b>		<b>\$355,368</b>

Basis Units: Square Footage Occupied

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FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

**Joseph Montoya Allocations**

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 350-608 GSD Facilities Management	7,744	5.81%	\$21,396	\$0	\$21,396	\$0	\$21,396
9 350-604 GSD Purchasing	10,687	8.02%	29,528	0	29,528	0	29,528
60 333 Taxation and Revenue	52,172	39.15%	144,148	0	144,148	0	144,148
69 350-598 GSD Program Support	10,997	8.25%	30,384	0	30,384	0	30,384
72 350-606 GSD Risk Management	10,687	8.02%	29,528	0	29,528	0	29,528
81 361 DoIT	2,994	2.25%	8,272	0	8,272	0	8,272
92 419 Economic Development	29,750	22.33%	82,198	0	82,198	0	82,198
120 606 Commission for the Blind	2,094	1.57%	5,786	0	5,786	0	5,786
131 665 Dept of Health	3,000	2.25%	8,289	0	8,289	0	8,289
145 924 Public Education Department	3,131	2.35%	8,651	0	8,651	0	8,651
<b>Subtotal</b>	133,256	100.00%	368,179	0	368,179	0	368,179
Direct Bills					0		0
<b>Total</b>					\$368,179		\$368,179

Basis Units: Square Footage Occupied

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ACTUAL 2017  
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**Manuel Lujan Allocations**

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
60 333 Taxation and Revenue	74,651	97.89%	\$810,880	\$0	\$810,880	\$0	\$810,880
120 606 Commission for the Blind	1,611	2.11%	17,499	0	17,499	0	17,499
<b>Subtotal</b>	<b>76,262</b>	<b>100.00%</b>	<b>828,379</b>	<b>0</b>	<b>828,379</b>	<b>0</b>	<b>828,379</b>
Direct Bills					0		0
<b>Total</b>					<b>\$828,379</b>		<b>\$828,379</b>

Basis Units: Square Footage Occupied

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ACTUAL 2017  
3/6/2018

**Manuel Lujan - Met Bld Allocations**

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
169 999 Other	100	100.00%	\$1,743	\$0	\$1,743	\$0	\$1,743
<b>Subtotal</b>	100	100.00%	1,743	0	1,743	0	1,743
Direct Bills					0		0
<b>Total</b>					\$1,743		\$1,743
Basis Units: Direct Allocation to Other							

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**Wendell Chino Allocations**

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
109 521 Energy, Minerals & Natural Resour	73,890	92.49%	\$192,030	\$0	\$192,030	\$0	\$192,030
121 609 Indian Affairs	6,000	7.51%	15,593	0	15,593	0	15,593
<b>Subtotal</b>	<b>79,890</b>	<b>100.00%</b>	<b>207,623</b>	<b>0</b>	<b>207,623</b>	<b>0</b>	<b>207,623</b>
Direct Bills					0		0
<b>Total</b>					<b>\$207,623</b>		<b>\$207,623</b>

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
131 665 Dept of Health	100	100.00%	\$40,160	\$0	\$40,160	\$0	\$40,160
<b>Subtotal</b>	100	100.00%	40,160	0	40,160	0	40,160
Direct Bills					0		0
<b>Total</b>					\$40,160		\$40,160

Basis Units: Direct Allocation to Dept of Health

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**Toney Anaya Allocations**

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 350-608 GSD Facilities Management	3,462	2.72%	\$23,600	\$0	\$23,600	\$0	\$23,600
93 420 Regulation and Licensing	88,338	69.30%	602,193	0	602,193	0	602,193
122 624 Aging & Long Term Svcs	35,665	27.98%	243,125	0	243,125	0	243,125
<b>Subtotal</b>	127,465	100.00%	868,918	0	868,918	0	868,918
Direct Bills					0		0
<b>Total</b>					\$868,918		\$868,918

Basis Units: Square Footage Occupied

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FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

**Motor Pool Bld Allocations**

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
74 350-609 GSD Motor Pool	100	100.00%	\$14,662	\$0	\$14,662	\$0	\$14,662
<b>Subtotal</b>	100	100.00%	14,662	0	14,662	0	14,662
Direct Bills					0		0
<b>Total</b>					\$14,662		\$14,662
Basis Units: Direct Allocation to GSD/TRN							

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FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

**2542 Cerrillos Allocations**

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 350-608 GSD Facilities Management	13,018	60.00%	\$55,703	\$0	\$55,703	\$0	\$55,703
74 350-609 GSD Motor Pool	8,679	40.00%	37,137	0	37,137	0	37,137
<b>Subtotal</b>	<b>21,697</b>	<b>100.00%</b>	<b>92,840</b>	<b>0</b>	<b>92,840</b>	<b>0</b>	<b>92,840</b>
Direct Bills					0		0
<b>Total</b>					<b>\$92,840</b>		<b>\$92,840</b>

Basis Units: Square Footage Occupied

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

**State Library Allocations**

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 350-608 GSD Facilities Management	9,883	5.94%	\$26,090	\$0	\$26,090	\$0	\$26,090
11 369 Commission on Public Records	156,487	94.06%	413,108	0	413,108	0	413,108
<b>Subtotal</b>	166,370	100.00%	439,198	0	439,198	0	439,198
Direct Bills					0		0
<b>Total</b>					<b>\$439,198</b>		<b>\$439,198</b>

Basis Units: Square Footage Occupied

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

**2641 Siringo Road Allocations**

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
71 350-605 GSD Printing & Graphics	23,052	53.54%	\$78,249	\$0	\$78,249	\$0	\$78,249
75 350-609 GSD Surplus Property	20,000	46.46%	67,890	0	67,890	0	67,890
<b>Subtotal</b>	43,052	100.00%	146,139	0	146,139	0	146,139
Direct Bills					0		0
<b>Total</b>					\$146,139		\$146,139

Basis Units: Square Footage Occupied

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

**Dr. Timothy Fleming Allocations**

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
142 790 Dept of Public Safety	100	100.00%	\$39,959	\$0	\$39,959	\$0	\$39,959
<b>Subtotal</b>	100	100.00%	39,959	0	39,959	0	39,959
Direct Bills					0		0
<b>Total</b>					\$39,959		\$39,959

Basis Units: Direct Allocation to Dept of Public Safety

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FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

Willie Ortiz Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 378 Personnel Board	100	100.00%	\$167,583	\$0	\$167,583	\$0	\$167,583
<b>Subtotal</b>	100	100.00%	167,583	0	167,583	0	167,583
Direct Bills					0		0
<b>Total</b>					\$167,583		\$167,583
Basis Units: Direct Allocation to Personnel							



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ACTUAL 2017  
3/6/2018

**Sequoyah 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%	\$200,484	\$0	\$200,484	\$0	\$200,484
<b>Subtotal</b>	100	100.00%	200,484	0	200,484	0	200,484
Direct Bills					0		0
<b>Total</b>					\$200,484		\$200,484

Basis Units: Direct Allocation to Dept of Health

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ACTUAL 2017  
3/6/2018

**Workforce Dev Cntrs Allocations**

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
124 631 Workforce Solutions	100	100.00%	\$205,783	\$0	\$205,783	\$0	\$205,783
<b>Subtotal</b>	100	100.00%	205,783	0	205,783	0	205,783
Direct Bills					0		0
<b>Total</b>					\$205,783		\$205,783

Basis Units: Direct Allocation to Sept of Workforce Solutions

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FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

**Narcotics Allocations**

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
142 790 Dept of Public Safety	100	100.00%	\$14,802	\$0	\$14,802	\$0	\$14,802
<b>Subtotal</b>	100	100.00%	14,802	0	14,802	0	14,802
Direct Bills					0		0
<b>Total</b>					\$14,802		\$14,802

Basis Units: Direct Allocation to Dept of Public Safety

**STATE OF NEW MEXICO  
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ACTUAL 2017  
3/6/2018

Tiwa Allocations Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 361 DoIT	1,674	1.88%	\$2,062	\$0	\$2,062	\$0	\$2,062
124 631 Workforce Solutions	87,300	98.12%	107,527	0	107,527	0	107,527
<b>Subtotal</b>	<b>88,974</b>	<b>100.00%</b>	<b>109,589</b>	<b>0</b>	<b>109,589</b>	<b>0</b>	<b>109,589</b>
Direct Bills					0		0
<b>Total</b>					<b>\$109,589</b>		<b>\$109,589</b>

Basis Units: Square Footage Occupied

**STATE OF NEW MEXICO  
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ACTUAL 2017  
3/6/2018

**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	100	100.00%	\$283,491	\$0	\$283,491	\$0	\$283,491
<b>Subtotal</b>	100	100.00%	283,491	0	283,491	0	283,491
Direct Bills					0		0
<b>Total</b>					\$283,491		\$283,491
Basis Units: Direct Allocation to Workers Comp Admin							

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ACTUAL 2017  
3/6/2018

**George Maloof Allocations**

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
136 690 Children, Youth & Families	100	100.00%	\$95,058	\$0	\$95,058	\$0	\$95,058
<b>Subtotal</b>	100	100.00%	95,058	0	95,058	0	95,058
Direct Bills					0		0
<b>Total</b>					\$95,058		\$95,058
Basis Units: Direct Allocation to Children, Youth & Families							

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ACTUAL 2017  
3/6/2018

**Commodities Allocations**

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
123 630 Human Services	100	100.00%	\$23,100	\$0	\$23,100	\$0	\$23,100
<b>Subtotal</b>	100	100.00%	23,100	0	23,100	0	23,100
Direct Bills					0		0
<b>Total</b>					\$23,100		\$23,100

Basis Units: Direct Allocation to Dept of Human Services

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ACTUAL 2017  
3/6/2018

**Super Block Grounds Allocations**

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
136 690 Children, Youth & Families	100	100.00%	\$1,000,131	\$0	\$1,000,131	\$0	\$1,000,131
<b>Subtotal</b>	100	100.00%	1,000,131	0	1,000,131	0	1,000,131
Direct Bills					0		0
<b>Total</b>					\$1,000,131		\$1,000,131

Basis Units: Direct Allocation to Children, Youth & Families



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ACTUAL 2017  
3/6/2018

**Turquoise Grounds Allocations**

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
140 770 Dept of Corrections	100	100.00%	\$64,049	\$0	\$64,049	\$0	\$64,049
<b>Subtotal</b>	100	100.00%	64,049	0	64,049	0	64,049
Direct Bills					0		0
<b>Total</b>					\$64,049		\$64,049

Basis Units: Direct Allocation to Dept of Corrections

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ACTUAL 2017  
3/6/2018

DPS District/Subdistricts Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
142 790 Dept of Public Safety	100	100.00%	\$749,711	\$0	\$749,711	\$0	\$749,711
<b>Subtotal</b>	100	100.00%	749,711	0	749,711	0	749,711
Direct Bills					0		0
<b>Total</b>					\$749,711		\$749,711

Basis Units: Direct Allocation to Dept of Public Safety

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ACTUAL 2017  
3/6/2018

**DoIT Comm Shop Allocations**

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 361 DoIT	100	100.00%	\$17,309	\$0	\$17,309	\$0	\$17,309
<b>Subtotal</b>	100	100.00%	17,309	0	17,309	0	17,309
Direct Bills					0		0
<b>Total</b>					\$17,309		\$17,309

Basis Units: Direct Allocation to DoIT

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ACTUAL 2017  
3/6/2018

**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	100	100.00%	\$750,312	\$0	\$750,312	\$0	\$750,312
<b>Subtotal</b>	100	100.00%	750,312	0	750,312	0	750,312
Direct Bills					0		0
<b>Total</b>					\$750,312		\$750,312

Basis Units: Direct Allocation to Dept of Health

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ACTUAL 2017  
3/6/2018

Visitor Information Cntr Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
142 790 Dept of Public Safety	100	100.00%	\$4,438	\$0	\$4,438	\$0	\$4,438
<b>Subtotal</b>	100	100.00%	4,438	0	4,438	0	4,438
Direct Bills					0		0
<b>Total</b>					\$4,438		\$4,438

Basis Units: Direct Allocation to Dept of Public Safety

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ACTUAL 2017  
3/6/2018

**Bruce King Complex Allocations**

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
60 333 Taxation and Revenue	5,437	27.07%	\$30,726	\$0	\$30,726	\$0	\$30,726
135 670 Veterans Services	564	2.81%	3,187	0	3,187	0	3,187
142 790 Dept of Public Safety	14,083	70.12%	79,587	0	79,587	0	79,587
<b>Subtotal</b>	20,084	100.00%	113,501	0	113,501	0	113,501
Direct Bills					0		0
<b>Total</b>					<b>\$113,501</b>		<b>\$113,501</b>

Basis Units: Square Footage Occupied

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ACTUAL 2017  
3/6/2018

**James Murray Allocations**

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 350-608 GSD Facilities Management	473	2.19%	\$1,682	\$0	\$1,682	\$0	\$1,682
123 630 Human Services	17,790	82.45%	63,252	0	63,252	0	63,252
135 670 Veterans Services	855	3.96%	3,040	0	3,040	0	3,040
140 770 Dept of Corrections	2,458	11.39%	8,739	0	8,739	0	8,739
<b>Subtotal</b>	<b>21,576</b>	<b>100.00%</b>	<b>76,713</b>	<b>0</b>	<b>76,713</b>	<b>0</b>	<b>76,713</b>
Direct Bills					0		0
<b>Total</b>					<b>\$76,713</b>		<b>\$76,713</b>
Basis Units: Square Footage Occupied							

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ACTUAL 2017  
3/6/2018

**Ports of Entry Allocations**

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
142 790 Dept of Public Safety	100	100.00%	\$615,060	\$0	\$615,060	\$0	\$615,060
<b>Subtotal</b>	100	100.00%	615,060	0	615,060	0	615,060
Direct Bills					0		0
<b>Total</b>					\$615,060		\$615,060

Basis Units: Direct Allocation to Dept of Public Safety



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ACTUAL 2017  
3/6/2018

**New Oil Conservation Dist Office Allocations**

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
109 521 Energy, Minerals & Natural Resour	100	100.00%	\$29,401	\$0	\$29,401	\$0	\$29,401
<b>Subtotal</b>	100	100.00%	29,401	0	29,401	0	29,401
Direct Bills					0		0
<b>Total</b>					\$29,401		\$29,401

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

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ACTUAL 2017  
3/6/2018

**JP Taylor Center Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
136 690 Children, Youth & Families	100	100.00%	\$577,899	\$0	\$577,899	\$0	\$577,899
<b>Subtotal</b>	100	100.00%	577,899	0	577,899	0	577,899
Direct Bills					0		0
<b>Total</b>					\$577,899		\$577,899
Basis Units: Direct Allocation to Children Youth & Families							

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ACTUAL 2017  
3/6/2018

Joseph Camunez Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
169 999 Other	100	100.00%	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	100	100.00%	0	0	0	0	0
Direct Bills					0		0
<b>Total</b>					\$0		\$0
Basis Units: Direct Allocation to Other							

**STATE OF NEW MEXICO  
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ACTUAL 2017  
3/6/2018

**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
<b>Subtotal</b>	100	100.00%	3,363	0	3,363	0	3,363
Direct Bills					0		0
<b>Total</b>					\$3,363		\$3,363

Basis Units: Direct Allocation to Dept of Health

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ACTUAL 2017  
3/6/2018

**214 N Black St Allocations**

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
169 999 Other	100	100.00%	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	100	100.00%	0	0	0	0	0
Direct Bills					0		0
<b>Total</b>					\$0		\$0
Basis Units: Direct Allocation to Other							

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ACTUAL 2017  
3/6/2018

**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	44,728	11.43%	\$18,608	\$0	\$18,608	\$0	\$18,608
169 999 Other	346,488	88.57%	144,151	0	144,151	0	144,151
<b>Subtotal</b>	391,216	100.00%	162,759	0	162,759	0	162,759
Direct Bills					0		0
<b>Total</b>					\$162,759		\$162,759

Basis Units: Square Footage Occupied

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ACTUAL 2017  
3/6/2018

**Epifania Duran Allocations**

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
169 999 Other	100	100.00%	\$62,316	\$0	\$62,316	\$0	\$62,316
<b>Subtotal</b>	100	100.00%	62,316	0	62,316	0	62,316
Direct Bills					0		0
<b>Total</b>					\$62,316		\$62,316
Basis Units: Direct Allocation to Other							

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ACTUAL 2017  
3/6/2018

**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%	\$2,056,982	\$0	\$2,056,982	\$0	\$2,056,982
<b>Subtotal</b>	100	100.00%	2,056,982	0	2,056,982	0	2,056,982
Direct Bills					0		0
<b>Total</b>					\$2,056,982		\$2,056,982

Basis Units: Direct Allocation to Dept of Health



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ACTUAL 2017  
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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%	\$20,543	\$0	\$20,543	\$0	\$20,543
<b>Subtotal</b>	100	100.00%	20,543	0	20,543	0	20,543
Direct Bills					0		0
<b>Total</b>					\$20,543		\$20,543

Basis Units: Direct Allocation to Dept of Health

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ACTUAL 2017  
3/6/2018

**Fred Luna Allocations**

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
60 333 Taxation and Revenue	1,408	16.27%	\$10,785	\$0	\$10,785	\$0	\$10,785
123 630 Human Services	7,244	83.73%	55,489	0	55,489	0	55,489
<b>Subtotal</b>	8,652	100.00%	66,274	0	66,274	0	66,274
Direct Bills					0		0
<b>Total</b>					\$66,274		\$66,274

Basis Units: Square Footage Occupied

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ACTUAL 2017  
3/6/2018

**Los Lunas Campus Allocations**

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
131 665 Dept of Health	33,476	22.01%	\$68,504	\$0	\$68,504	\$0	\$68,504
140 770 Dept of Corrections	44,057	28.96%	90,157	0	90,157	0	90,157
142 790 Dept of Public Safety	5,905	3.88%	12,084	0	12,084	0	12,084
169 999 Other	68,673	45.15%	140,531	0	140,531	0	140,531
<b>Subtotal</b>	152,111	100.00%	311,276	0	311,276	0	311,276
Direct Bills					0		0
<b>Total</b>					\$311,276		\$311,276
Basis Units: Square Footage Occupied							

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ACTUAL 2017  
3/6/2018

**CFB Grounds Allocations**

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
120 606 Commission for the Blind	100	100.00%	\$64,965	\$0	\$64,965	\$0	\$64,965
<b>Subtotal</b>	100	100.00%	64,965	0	64,965	0	64,965
Direct Bills					0		0
<b>Total</b>					\$64,965		\$64,965

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
8 350-608 GSD Facilities Management	411	3.14%	\$898	\$0	\$898	\$0	\$898
132 667 Dept of Environment	695	5.30%	1,519	0	1,519	0	1,519
135 670 Veterans Services	399	3.05%	872	0	872	0	872
142 790 Dept of Public Safety	11,347	86.61%	24,795	0	24,795	0	24,795
169 999 Other	249	1.90%	544	0	544	0	544
<b>Subtotal</b>	13,101	100.00%	28,628	0	28,628	0	28,628
Direct Bills					0		0
<b>Total</b>					<b>\$28,628</b>		<b>\$28,628</b>

Basis Units: Square Footage Occupied

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ACTUAL 2017  
3/6/2018

**Harriett Sammons Allocations**

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
123 630 Human Services	14,038	66.22%	\$55,663	\$0	\$55,663	\$0	\$55,663
135 670 Veterans Services	507	2.39%	2,010	0	2,010	0	2,010
140 770 Dept of Corrections	6,655	31.39%	26,388	0	26,388	0	26,388
<b>Subtotal</b>	21,200	100.00%	84,062	0	84,062	0	84,062
Direct Bills					0		0
<b>Total</b>					<b>\$84,062</b>		<b>\$84,062</b>

Basis Units: Square Footage Occupied

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ACTUAL 2017  
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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 Human Services	100	100.00%	\$40,663	\$0	\$40,663	\$0	\$40,663
<b>Subtotal</b>	100	100.00%	40,663	0	40,663	0	40,663
Direct Bills					0		0
<b>Total</b>					\$40,663		\$40,663

Basis Units: Direct Allocation to Dept of Human Services

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ACTUAL 2017  
3/6/2018

**Welcome Cntr Chama Allocations**

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
91 418 Tourism Department	100	100.00%	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	100	100.00%	0	0	0	0	0
Direct Bills					0		0
<b>Total</b>					\$0		\$0

Basis Units: Direct Allocation to Dept of Tourism



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ACTUAL 2017  
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**Mary Medina Allocations**

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
169 999 Other	100	100.00%	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	100	100.00%	0	0	0	0	0
Direct Bills					0		0
<b>Total</b>					\$0		\$0
Basis Units: Direct Allocation to Other							

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ACTUAL 2017  
3/6/2018

**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	100	100.00%	\$328,977	\$0	\$328,977	\$0	\$328,977
<b>Subtotal</b>	100	100.00%	328,977	0	328,977	0	328,977
Direct Bills					0		0
<b>Total</b>					\$328,977		\$328,977

Basis Units: Direct Allocation to Dept of Health

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ACTUAL 2017  
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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
109 521 Energy, Minerals & Natural Resour	100	100.00%	\$5,936	\$0	\$5,936	\$0	\$5,936
<b>Subtotal</b>	100	100.00%	5,936	0	5,936	0	5,936
Direct Bills					0		0
<b>Total</b>					\$5,936		\$5,936

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

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ACTUAL 2017  
3/6/2018

**CSB Grounds Allocations**

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
169 999 Other	100	100.00%	\$145,567	\$0	\$145,567	\$0	\$145,567
<b>Subtotal</b>	100	100.00%	145,567	0	145,567	0	145,567
Direct Bills					0		0
<b>Total</b>					\$145,567		\$145,567

Basis Units: Direct Allocation to Dept of Corrections

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ACTUAL 2017  
3/6/2018

**Ft Stanton Grounds Allocations**

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
106 505 Dept of Cultural Affairs	1,609	24.16%	\$1,566	\$0	\$1,566	\$0	\$1,566
169 999 Other	5,050	75.84%	4,914	0	4,914	0	4,914
<b>Subtotal</b>	<b>6,659</b>	<b>100.00%</b>	<b>6,480</b>	<b>0</b>	<b>6,480</b>	<b>0</b>	<b>6,480</b>
Direct Bills					0		0
<b>Total</b>					<b>\$6,480</b>		<b>\$6,480</b>
Basis Units: Square Footage Occupied							

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ACTUAL 2017  
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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 Human Services	100	100.00%	\$29,791	\$0	\$29,791	\$0	\$29,791
<b>Subtotal</b>	100	100.00%	29,791	0	29,791	0	29,791
Direct Bills					0		0
<b>Total</b>					\$29,791		\$29,791

Basis Units: Direct Allocation to Dept of Human Services

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ACTUAL 2017  
3/6/2018

**Grants Mining Museum Allocations**

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
169 999 Other	100	100.00%	\$31,228	\$0	\$31,228	\$0	\$31,228
<b>Subtotal</b>	100	100.00%	31,228	0	31,228	0	31,228
Direct Bills					0		0
<b>Total</b>					\$31,228		\$31,228
Basis Units: Direct Allocation to Other							

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ACTUAL 2017  
3/6/2018

1014 West High Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
169 999 Other	100	100.00%	\$8,622	\$0	\$8,622	\$0	\$8,622
<b>Subtotal</b>	100	100.00%	8,622	0	8,622	0	8,622
Direct Bills					0		0
<b>Total</b>					\$8,622		\$8,622
Basis Units: Direct Allocation to Other							



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**Bataan Memorial Allocations**

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 341-541 DFA - Policy & Budget	35,581	22.33%	\$59,212	\$0	\$59,212	\$0	\$59,212
8 350-608 GSD Facilities Management	70,978	44.55%	118,117	0	118,117	0	118,117
84 370 Secretary of State	3,562	2.24%	5,928	0	5,928	0	5,928
106 505 Dept of Cultural Affairs	20,149	12.65%	33,531	0	33,531	0	33,531
113 550 Office of State Engineer/ISC	24,585	15.43%	40,913	0	40,913	0	40,913
120 606 Commission for the Blind	1,264	0.79%	2,103	0	2,103	0	2,103
135 670 Veterans Services	3,204	2.01%	5,332	0	5,332	0	5,332
<b>Subtotal</b>	159,323	100.00%	265,136	0	265,136	0	265,136
Direct Bills					0		0
<b>Total</b>					<b>\$265,136</b>		<b>\$265,136</b>

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
131 665 Dept of Health	113,296	57.58%	\$2,062,283	\$0	\$2,062,283	\$0	\$2,062,283
151 952 University of New Mexico	61,171	31.09%	1,113,472	0	1,113,472	0	1,113,472
152 954 New Mexico State University	22,303	11.33%	405,973	0	405,973	0	405,973
<b>Subtotal</b>	196,770	100.00%	3,581,728	0	3,581,728	0	3,581,728
Direct Bills					0		0
<b>Total</b>					<b>\$3,581,728</b>		<b>\$3,581,728</b>

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
136 690 Children, Youth & Families	100	100.00%	\$26,621	\$0	\$26,621	\$0	\$26,621
<b>Subtotal</b>	100	100.00%	26,621	0	26,621	0	26,621
Direct Bills					0		0
<b>Total</b>					\$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
60 333 Taxation and Revenue	100	100.00%	\$135,321	\$0	\$135,321	\$0	\$135,321
<b>Subtotal</b>	100	100.00%	135,321	0	135,321	0	135,321
Direct Bills					0		0
<b>Total</b>					<b>\$135,321</b>		<b>\$135,321</b>

Basis Units: Direct Allocation to Tax & Revenue MVD

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**Casa Norieste Allocations**

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 361 DoIT	100	1.33%	\$413	\$0	\$413	\$0	\$413
140 770 Dept of Corrections	7,438	98.67%	30,709	0	30,709	0	30,709
<b>Subtotal</b>	7,538	100.00%	31,122	0	31,122	0	31,122
Direct Bills					0		0
<b>Total</b>					\$31,122		\$31,122

Basis Units: Direct Allocation to DOIT

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**Henry Perea Bld Allocations**

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
123 630 Human Services	20,861	66.22%	\$243,689	\$0	\$243,689	\$0	\$243,689
136 690 Children, Youth & Families	4,688	14.88%	54,763	0	54,763	0	54,763
169 999 Other	5,952	18.89%	69,529	0	69,529	0	69,529
<b>Subtotal</b>	31,501	100.00%	367,981	0	367,981	0	367,981
Direct Bills					0		0
<b>Total</b>					\$367,981		\$367,981

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
143 795 Homeland Security & Emergency M	100	100.00%	\$76,886	\$0	\$76,886	\$0	\$76,886
<b>Subtotal</b>	100	100.00%	76,886	0	76,886	0	76,886
Direct Bills					0		0
<b>Total</b>					\$76,886		\$76,886

Basis Units: Direct Allocation to Emergency Mgt

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**Allocation Summary**

Dept:1 Building Depreciation

Department	Jerry Apodaca Bld	Lamy Bld	Lew Wallace Bld	128 S Capitol	Villagra	CO y Pino	Casita At Don Gaspar	Governor's Residence	4491 Cerrillos Road	Corrections Facilities
4 341-541 DFA - Policy & Budget	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5 341-542 DFA - Program Support	0	0	0	0	0	0	11,704	0	0	0
7 341-544 DFA - Financial Control	0	0	0	0	0	0	9,374	0	0	0
8 350-608 GSD Facilities Management	0	2,635	5,634	420	29,035	0	5,501	0	0	0
9 350-604 GSD Purchasing	0	0	0	0	0	0	0	0	0	0
10 378 Personnel Board	0	0	0	0	0	0	0	0	0	0
11 369 Commission on Public Records	0	0	0	0	0	0	0	0	0	0
12 305 Attorney General CS	0	0	0	0	332,107	0	0	0	0	0
60 333 Taxation and Revenue	0	0	0	0	0	0	0	0	0	0
69 350-598 GSD Program Support	0	0	0	0	0	0	0	0	0	0
71 350-605 GSD Printing & Graphics	0	0	0	0	0	0	0	0	0	0
72 350-606 GSD Risk Management	0	0	0	0	0	0	0	0	0	0
74 350-609 GSD Motor Pool	0	0	0	0	0	0	0	0	0	0
75 350-609 GSD Surplus Property	0	0	0	0	0	0	0	0	0	0
79 356 Governor	0	0	0	0	0	0	0	85,814	0	0
81 361 DoIT	0	0	0	0	0	0	0	0	44,494	0
84 370 Secretary of State	0	0	0	0	0	0	0	0	0	0
91 418 Tourism Department	0	35,782	11,688	0	0	0	0	0	0	0
92 419 Economic Development	0	0	0	0	0	0	0	0	0	0
93 420 Regulation and Licensing	0	0	0	0	0	0	0	0	0	0
100 465 Gaming Control Brd	0	6,091	0	0	0	0	0	0	0	0
106 505 Dept of Cultural Affairs	0	0	0	0	0	0	0	0	0	0
109 521 Energy, Minerals & Natural Resour	0	0	0	0	0	0	0	0	0	0
113 550 Office of State Engineer/ISC	0	0	9,807	0	0	240,054	0	0	0	0
120 606 Commission for the Blind	0	0	0	0	0	0	0	0	0	0
121 609 Indian Affairs	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 Human Services	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
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	0	0	0	0	0	0	0	0
136 690 Children, Youth & Families	0	0	0	0	0	0	0	0	0	0
140 770 Dept of Corrections	0	0	0	0	0	0	0	0	0	6,213,010
142 790 Dept of Public Safety	0	0	0	0	0	0	0	0	678,035	0
143 795 Homeland Security & Emergency M	0	0	0	0	0	0	0	0	0	0
145 924 Public Education Department	198,070	0	0	0	0	0	0	0	0	0
151 952 University of New Mexico	0	0	0	0	0	0	0	0	0	0
152 954 New Mexico State University	0	0	0	0	0	0	0	0	0	0
169 999 Other	0	0	0	0	0	0	21,009	0	0	0



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Dept:1 Building Depreciation

Department	Jerry Apodaca Bld	Lamy Bld	Lew Wallace Bld	128 S Capitol	Villagra	CO y Pino	Casita At Don Gaspar	Governor's Residence	4491 Cerrillos Road	Corrections Facilities
<b>Total</b>	\$198,070	\$44,508	\$27,128	\$420	\$361,142	\$240,054	\$47,587	\$85,814	\$722,529	\$6,213,010

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**Allocation Summary**

Dept:1 Building Depreciation

Department	ATM Bld	Harold Runnels	John F Simms	Joseph Montoya	Manuel Lujan	Manuel Lujan - Met Bld	Wendell Chino	Public Health Nurse Bld	Toney Anaya	Motor Pool Bld
4 341-541 DFA - Policy & Budget	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
7 341-544 DFA - Financial Control	0	0	0	0	0	0	0	0	0	0
8 350-608 GSD Facilities Management	0	0	796	21,396	0	0	0	0	23,600	0
9 350-604 GSD Purchasing	0	0	0	29,528	0	0	0	0	0	0
10 378 Personnel Board	0	0	0	0	0	0	0	0	0	0
11 369 Commission on Public Records	0	0	0	0	0	0	0	0	0	0
12 305 Attorney General CS	0	0	0	0	0	0	0	0	0	0
60 333 Taxation and Revenue	0	0	0	144,148	810,880	0	0	0	0	0
69 350-598 GSD Program Support	0	0	0	30,384	0	0	0	0	0	0
71 350-605 GSD Printing & Graphics	0	0	0	0	0	0	0	0	0	0
72 350-606 GSD Risk Management	0	0	0	29,528	0	0	0	0	0	0
74 350-609 GSD Motor Pool	905	0	0	0	0	0	0	0	0	14,662
75 350-609 GSD Surplus Property	0	0	0	0	0	0	0	0	0	0
79 356 Governor	0	0	0	0	0	0	0	0	0	0
81 361 DoIT	0	0	354,572	8,272	0	0	0	0	0	0
84 370 Secretary of State	0	0	0	0	0	0	0	0	0	0
91 418 Tourism Department	0	0	0	0	0	0	0	0	0	0
92 419 Economic Development	0	0	0	82,198	0	0	0	0	0	0
93 420 Regulation and Licensing	0	0	0	0	0	0	0	0	602,193	0
100 465 Gaming Control Brd	0	0	0	0	0	0	0	0	0	0
106 505 Dept of Cultural Affairs	0	0	0	0	0	0	0	0	0	0
109 521 Energy, Minerals & Natural Resour	0	0	0	0	0	0	192,030	0	0	0
113 550 Office of State Engineer/ISC	0	0	0	0	0	0	0	0	0	0
120 606 Commission for the Blind	0	4,827	0	5,786	17,499	0	0	0	0	0
121 609 Indian Affairs	0	0	0	0	0	0	15,593	0	0	0
122 624 Aging & Long Term Svcs	0	0	0	0	0	0	0	0	243,125	0
123 630 Human Services	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
131 665 Dept of Health	0	424,696	0	8,289	0	0	0	40,160	0	0
132 667 Dept of Environment	0	267,171	0	0	0	0	0	0	0	0
135 670 Veterans Services	0	0	0	0	0	0	0	0	0	0
136 690 Children, Youth & Families	0	0	0	0	0	0	0	0	0	0
140 770 Dept of Corrections	0	0	0	0	0	0	0	0	0	0
142 790 Dept of Public Safety	0	0	0	0	0	0	0	0	0	0
143 795 Homeland Security & Emergency M	0	0	0	0	0	0	0	0	0	0
145 924 Public Education Department	0	0	0	8,651	0	0	0	0	0	0
151 952 University of New Mexico	0	0	0	0	0	0	0	0	0	0
152 954 New Mexico State University	0	0	0	0	0	0	0	0	0	0
169 999 Other	0	0	0	0	0	1,743	0	0	0	0

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Dept:1 Building Depreciation

Department	ATM Bld	Harold Runnels	John F Simms	Joseph Montoya	Manuel Lujan	Manuel Lujan - Met Bld	Wendell Chino	Public Health Nurse Bld	Toney Anaya	Motor Pool Bld
<b>Total</b>	\$905	\$696,694	\$355,368	\$368,179	\$828,379	\$1,743	\$207,623	\$40,160	\$868,918	\$14,662

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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
4 341-541 DFA - Policy & Budget	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
7 341-544 DFA - Financial Control	0	0	0	0	0	0	0	0	0	0
8 350-608 GSD Facilities Management	55,703	26,090	0	0	0	0	0	0	0	0
9 350-604 GSD Purchasing	0	0	0	0	0	0	0	0	0	0
10 378 Personnel Board	0	0	0	0	167,583	0	0	0	0	0
11 369 Commission on Public Records	0	413,108	0	0	0	0	0	0	0	0
12 305 Attorney General CS	0	0	0	0	0	0	0	0	0	0
60 333 Taxation and Revenue	0	0	0	0	0	0	0	0	0	0
69 350-598 GSD Program Support	0	0	0	0	0	0	0	0	0	0
71 350-605 GSD Printing & Graphics	0	0	78,249	0	0	0	0	0	0	0
72 350-606 GSD Risk Management	0	0	0	0	0	0	0	0	0	0
74 350-609 GSD Motor Pool	37,137	0	0	0	0	0	0	0	0	0
75 350-609 GSD Surplus Property	0	0	67,890	0	0	0	0	0	0	0
79 356 Governor	0	0	0	0	0	0	0	0	0	0
81 361 DoIT	0	0	0	0	0	0	0	0	2,062	0
84 370 Secretary of State	0	0	0	0	0	0	0	0	0	0
91 418 Tourism Department	0	0	0	0	0	0	0	0	0	0
92 419 Economic Development	0	0	0	0	0	0	0	0	0	0
93 420 Regulation and Licensing	0	0	0	0	0	0	0	0	0	0
100 465 Gaming Control Brd	0	0	0	0	0	0	0	0	0	0
106 505 Dept of Cultural Affairs	0	0	0	0	0	0	0	0	0	0
109 521 Energy, Minerals & Natural Resour	0	0	0	0	0	0	0	0	0	0
113 550 Office of State Engineer/ISC	0	0	0	0	0	0	0	0	0	0
120 606 Commission for the Blind	0	0	0	0	0	0	0	0	0	0
121 609 Indian Affairs	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 Human Services	0	0	0	0	0	0	0	0	0	0
124 631 Workforce Solutions	0	0	0	0	0	0	205,783	0	107,527	0
125 632 Workers Compensation Admin	0	0	0	0	0	0	0	0	0	283,491
131 665 Dept of Health	0	0	0	0	0	200,484	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
136 690 Children, Youth & Families	0	0	0	0	0	0	0	0	0	0
140 770 Dept of Corrections	0	0	0	0	0	0	0	0	0	0
142 790 Dept of Public Safety	0	0	0	39,959	0	0	0	14,802	0	0
143 795 Homeland Security & Emergency M	0	0	0	0	0	0	0	0	0	0
145 924 Public Education Department	0	0	0	0	0	0	0	0	0	0
151 952 University of New Mexico	0	0	0	0	0	0	0	0	0	0
152 954 New Mexico State University	0	0	0	0	0	0	0	0	0	0
169 999 Other	0	0	0	0	0	0	0	0	0	0

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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
<b>Total</b>	\$92,840	\$439,198	\$146,139	\$39,959	\$167,583	\$200,484	\$205,783	\$14,802	\$109,589	\$283,491

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Dept:1 Building Depreciation

Department	George Maloof	Commodities	Super Block Grounds	Turquoise Grounds	DPS District/Subdistricts	DoIT Comm Shop	NMRC Grounds	Visitor Information Cntr	Bruce King Complex	James Murray
4 341-541 DFA - Policy & Budget	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
7 341-544 DFA - Financial Control	0	0	0	0	0	0	0	0	0	0
8 350-608 GSD Facilities Management	0	0	0	0	0	0	0	0	0	1,682
9 350-604 GSD Purchasing	0	0	0	0	0	0	0	0	0	0
10 378 Personnel Board	0	0	0	0	0	0	0	0	0	0
11 369 Commission on Public Records	0	0	0	0	0	0	0	0	0	0
12 305 Attorney General CS	0	0	0	0	0	0	0	0	0	0
60 333 Taxation and Revenue	0	0	0	0	0	0	0	0	30,726	0
69 350-598 GSD Program Support	0	0	0	0	0	0	0	0	0	0
71 350-605 GSD Printing & Graphics	0	0	0	0	0	0	0	0	0	0
72 350-606 GSD Risk Management	0	0	0	0	0	0	0	0	0	0
74 350-609 GSD Motor Pool	0	0	0	0	0	0	0	0	0	0
75 350-609 GSD Surplus Property	0	0	0	0	0	0	0	0	0	0
79 356 Governor	0	0	0	0	0	0	0	0	0	0
81 361 DoIT	0	0	0	0	0	17,309	0	0	0	0
84 370 Secretary of State	0	0	0	0	0	0	0	0	0	0
91 418 Tourism Department	0	0	0	0	0	0	0	0	0	0
92 419 Economic Development	0	0	0	0	0	0	0	0	0	0
93 420 Regulation and Licensing	0	0	0	0	0	0	0	0	0	0
100 465 Gaming Control Brd	0	0	0	0	0	0	0	0	0	0
106 505 Dept of Cultural Affairs	0	0	0	0	0	0	0	0	0	0
109 521 Energy, Minerals & Natural Resour	0	0	0	0	0	0	0	0	0	0
113 550 Office of State Engineer/ISC	0	0	0	0	0	0	0	0	0	0
120 606 Commission for the Blind	0	0	0	0	0	0	0	0	0	0
121 609 Indian Affairs	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 Human Services	0	23,100	0	0	0	0	0	0	0	63,252
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
131 665 Dept of Health	0	0	0	0	0	0	750,312	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	3,187	3,040
136 690 Children, Youth & Families	95,058	0	1,000,131	0	0	0	0	0	0	0
140 770 Dept of Corrections	0	0	0	64,049	0	0	0	0	0	8,739
142 790 Dept of Public Safety	0	0	0	0	749,711	0	0	4,438	79,587	0
143 795 Homeland Security & Emergency M	0	0	0	0	0	0	0	0	0	0
145 924 Public Education Department	0	0	0	0	0	0	0	0	0	0
151 952 University of New Mexico	0	0	0	0	0	0	0	0	0	0
152 954 New Mexico State University	0	0	0	0	0	0	0	0	0	0
169 999 Other	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
<b>Total</b>	\$95,058	\$23,100	\$1,000,131	\$64,049	\$749,711	\$17,309	\$750,312	\$4,438	\$113,501	\$76,713

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Dept:1 Building Depreciation

Department	Ports of Entry	New Oil Conservation Dist Office	JP Taylor Center	Joseph Camunez	Public Health Office	214 N Black St	FBMC Grounds	Epifania Duran	NMBHI Grounds (LVMC)	NNMR Grounds
4 341-541 DFA - Policy & Budget	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
7 341-544 DFA - Financial Control	0	0	0	0	0	0	0	0	0	0
8 350-608 GSD Facilities Management	0	0	0	0	0	0	0	0	0	0
9 350-604 GSD Purchasing	0	0	0	0	0	0	0	0	0	0
10 378 Personnel Board	0	0	0	0	0	0	0	0	0	0
11 369 Commission on Public Records	0	0	0	0	0	0	0	0	0	0
12 305 Attorney General CS	0	0	0	0	0	0	0	0	0	0
60 333 Taxation and Revenue	0	0	0	0	0	0	0	0	0	0
69 350-598 GSD Program Support	0	0	0	0	0	0	0	0	0	0
71 350-605 GSD Printing & Graphics	0	0	0	0	0	0	0	0	0	0
72 350-606 GSD Risk Management	0	0	0	0	0	0	0	0	0	0
74 350-609 GSD Motor Pool	0	0	0	0	0	0	0	0	0	0
75 350-609 GSD Surplus Property	0	0	0	0	0	0	0	0	0	0
79 356 Governor	0	0	0	0	0	0	0	0	0	0
81 361 DoIT	0	0	0	0	0	0	0	0	0	0
84 370 Secretary of State	0	0	0	0	0	0	0	0	0	0
91 418 Tourism Department	0	0	0	0	0	0	0	0	0	0
92 419 Economic Development	0	0	0	0	0	0	0	0	0	0
93 420 Regulation and Licensing	0	0	0	0	0	0	0	0	0	0
100 465 Gaming Control Brd	0	0	0	0	0	0	0	0	0	0
106 505 Dept of Cultural Affairs	0	0	0	0	0	0	0	0	0	0
109 521 Energy, Minerals & Natural Resour	0	29,401	0	0	0	0	0	0	0	0
113 550 Office of State Engineer/ISC	0	0	0	0	0	0	0	0	0	0
120 606 Commission for the Blind	0	0	0	0	0	0	0	0	0	0
121 609 Indian Affairs	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 Human Services	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
131 665 Dept of Health	0	0	0	0	3,363	0	18,608	0	2,056,982	20,543
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
136 690 Children, Youth & Families	0	0	577,899	0	0	0	0	0	0	0
140 770 Dept of Corrections	0	0	0	0	0	0	0	0	0	0
142 790 Dept of Public Safety	615,060	0	0	0	0	0	0	0	0	0
143 795 Homeland Security & Emergency M	0	0	0	0	0	0	0	0	0	0
145 924 Public Education Department	0	0	0	0	0	0	0	0	0	0
151 952 University of New Mexico	0	0	0	0	0	0	0	0	0	0
152 954 New Mexico State University	0	0	0	0	0	0	0	0	0	0
169 999 Other	0	0	0	0	0	0	144,151	62,316	0	0



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Dept:1 Building Depreciation

Department	Ports of Entry	New Oil Conservation Dist Office	JP Taylor Center	Joseph Camunez	Public Health Office	214 N Black St	FBMC Grounds	Epifania Duran	NMBHI Grounds (LVMC)	NNMR Grounds
<b>Total</b>	\$615,060	\$29,401	\$577,899	\$0	\$3,363	\$0	\$162,759	\$62,316	\$2,056,982	\$20,543

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Dept:1 Building Depreciation

Department	Fred Luna	Los Lunas Campus	CFB Grounds	Murray Morgan	Harriett Sammons	HSD Field Office	Welcome Cntr Chama	Mary Medina	NMVC Grounds	Forestry Division Dist Office
4 341-541 DFA - Policy & Budget	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
7 341-544 DFA - Financial Control	0	0	0	0	0	0	0	0	0	0
8 350-608 GSD Facilities Management	0	0	0	898	0	0	0	0	0	0
9 350-604 GSD Purchasing	0	0	0	0	0	0	0	0	0	0
10 378 Personnel Board	0	0	0	0	0	0	0	0	0	0
11 369 Commission on Public Records	0	0	0	0	0	0	0	0	0	0
12 305 Attorney General CS	0	0	0	0	0	0	0	0	0	0
60 333 Taxation and Revenue	10,785	0	0	0	0	0	0	0	0	0
69 350-598 GSD Program Support	0	0	0	0	0	0	0	0	0	0
71 350-605 GSD Printing & Graphics	0	0	0	0	0	0	0	0	0	0
72 350-606 GSD Risk Management	0	0	0	0	0	0	0	0	0	0
74 350-609 GSD Motor Pool	0	0	0	0	0	0	0	0	0	0
75 350-609 GSD Surplus Property	0	0	0	0	0	0	0	0	0	0
79 356 Governor	0	0	0	0	0	0	0	0	0	0
81 361 DoIT	0	0	0	0	0	0	0	0	0	0
84 370 Secretary of State	0	0	0	0	0	0	0	0	0	0
91 418 Tourism Department	0	0	0	0	0	0	0	0	0	0
92 419 Economic Development	0	0	0	0	0	0	0	0	0	0
93 420 Regulation and Licensing	0	0	0	0	0	0	0	0	0	0
100 465 Gaming Control Brd	0	0	0	0	0	0	0	0	0	0
106 505 Dept of Cultural Affairs	0	0	0	0	0	0	0	0	0	0
109 521 Energy, Minerals & Natural Resour	0	0	0	0	0	0	0	0	0	5,936
113 550 Office of State Engineer/ISC	0	0	0	0	0	0	0	0	0	0
120 606 Commission for the Blind	0	0	64,965	0	0	0	0	0	0	0
121 609 Indian Affairs	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 Human Services	55,489	0	0	0	55,663	40,663	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
131 665 Dept of Health	0	68,504	0	0	0	0	0	0	328,977	0
132 667 Dept of Environment	0	0	0	1,519	0	0	0	0	0	0
135 670 Veterans Services	0	0	0	872	2,010	0	0	0	0	0
136 690 Children, Youth & Families	0	0	0	0	0	0	0	0	0	0
140 770 Dept of Corrections	0	90,157	0	0	26,388	0	0	0	0	0
142 790 Dept of Public Safety	0	12,084	0	24,795	0	0	0	0	0	0
143 795 Homeland Security & Emergency M	0	0	0	0	0	0	0	0	0	0
145 924 Public Education Department	0	0	0	0	0	0	0	0	0	0
151 952 University of New Mexico	0	0	0	0	0	0	0	0	0	0
152 954 New Mexico State University	0	0	0	0	0	0	0	0	0	0
169 999 Other	0	140,531	0	544	0	0	0	0	0	0

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Dept:1 Building Depreciation

Department	Fred Luna	Los Lunas Campus	CFB Grounds	Murray Morgan	Harriett Sammons	HSD Field Office	Welcome Cntr Chama	Mary Medina	NMVC Grounds	Forestry Division Dist Office
<b>Total</b>	\$66,274	\$311,276	\$64,965	\$28,628	\$84,062	\$40,663	\$0	\$0	\$328,977	\$5,936

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Dept:1 Building Depreciation

Department	CSB Grounds	Ft Stanton Grounds	Louise Brown Complex	Grants Mining Museum	1014 West High	Bataan Memorial	Scientific Laboratory	Eagles Nest Reintegration	Motor Vehicle Field Office	Casa Norieste
4 341-541 DFA - Policy & Budget	\$0	\$0	\$0	\$0	\$0	\$59,212	\$0	\$0	\$0	\$0
5 341-542 DFA - Program Support	0	0	0	0	0	0	0	0	0	0
7 341-544 DFA - Financial Control	0	0	0	0	0	0	0	0	0	0
8 350-608 GSD Facilities Management	0	0	0	0	0	118,117	0	0	0	0
9 350-604 GSD Purchasing	0	0	0	0	0	0	0	0	0	0
10 378 Personnel Board	0	0	0	0	0	0	0	0	0	0
11 369 Commission on Public Records	0	0	0	0	0	0	0	0	0	0
12 305 Attorney General CS	0	0	0	0	0	0	0	0	0	0
60 333 Taxation and Revenue	0	0	0	0	0	0	0	0	135,321	0
69 350-598 GSD Program Support	0	0	0	0	0	0	0	0	0	0
71 350-605 GSD Printing & Graphics	0	0	0	0	0	0	0	0	0	0
72 350-606 GSD Risk Management	0	0	0	0	0	0	0	0	0	0
74 350-609 GSD Motor Pool	0	0	0	0	0	0	0	0	0	0
75 350-609 GSD Surplus Property	0	0	0	0	0	0	0	0	0	0
79 356 Governor	0	0	0	0	0	0	0	0	0	0
81 361 DoIT	0	0	0	0	0	0	0	0	0	413
84 370 Secretary of State	0	0	0	0	0	5,928	0	0	0	0
91 418 Tourism Department	0	0	0	0	0	0	0	0	0	0
92 419 Economic Development	0	0	0	0	0	0	0	0	0	0
93 420 Regulation and Licensing	0	0	0	0	0	0	0	0	0	0
100 465 Gaming Control Brd	0	0	0	0	0	0	0	0	0	0
106 505 Dept of Cultural Affairs	0	1,566	0	0	0	33,531	0	0	0	0
109 521 Energy, Minerals & Natural Resour	0	0	0	0	0	0	0	0	0	0
113 550 Office of State Engineer/ISC	0	0	0	0	0	40,913	0	0	0	0
120 606 Commission for the Blind	0	0	0	0	0	2,103	0	0	0	0
121 609 Indian Affairs	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 Human Services	0	0	29,791	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
131 665 Dept of Health	0	0	0	0	0	0	2,062,283	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	5,332	0	0	0	0
136 690 Children, Youth & Families	0	0	0	0	0	0	0	26,621	0	0
140 770 Dept of Corrections	0	0	0	0	0	0	0	0	0	30,709
142 790 Dept of Public Safety	0	0	0	0	0	0	0	0	0	0
143 795 Homeland Security & Emergency M	0	0	0	0	0	0	0	0	0	0
145 924 Public Education Department	0	0	0	0	0	0	0	0	0	0
151 952 University of New Mexico	0	0	0	0	0	0	1,113,472	0	0	0
152 954 New Mexico State University	0	0	0	0	0	0	405,973	0	0	0
169 999 Other	145,567	4,914	0	31,228	8,622	0	0	0	0	0

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Dept:1 Building Depreciation

Department	CSB Grounds	Ft Stanton Grounds	Louise Brown Complex	Grants Mining Museum	1014 West High	Bataan Memorial	Scientific Laboratory	Eagles Nest Reintegration	Motor Vehicle Field Office	Casa Norieste
<b>Total</b>	\$145,567	\$6,480	\$29,791	\$31,228	\$8,622	\$265,136	\$3,581,728	\$26,621	\$135,321	\$31,122

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**Dept:1 Building Depreciation**

Department	Henry Perea Bld	Emergency Warehouse	Total
4 341-541 DFA - Policy & Budget	\$0	\$0	\$59,212
5 341-542 DFA - Program Support	0	0	11,704
7 341-544 DFA - Financial Control	0	0	9,374
8 350-608 GSD Facilities Management	0	0	291,508
9 350-604 GSD Purchasing	0	0	29,528
10 378 Personnel Board	0	0	167,583
11 369 Commission on Public Records	0	0	413,108
12 305 Attorney General CS	0	0	332,107
60 333 Taxation and Revenue	0	0	1,131,861
69 350-598 GSD Program Support	0	0	30,384
71 350-605 GSD Printing & Graphics	0	0	78,249
72 350-606 GSD Risk Management	0	0	29,528
74 350-609 GSD Motor Pool	0	0	52,704
75 350-609 GSD Surplus Property	0	0	67,890
79 356 Governor	0	0	85,814
81 361 DoIT	0	0	427,121
84 370 Secretary of State	0	0	5,928
91 418 Tourism Department	0	0	47,470
92 419 Economic Development	0	0	82,198
93 420 Regulation and Licensing	0	0	602,193
100 465 Gaming Control Brd	0	0	6,091
106 505 Dept of Cultural Affairs	0	0	35,097
109 521 Energy, Minerals & Natural Resour	0	0	227,367
113 550 Office of State Engineer/ISC	0	0	290,774
120 606 Commission for the Blind	0	0	95,180
121 609 Indian Affairs	0	0	15,593
122 624 Aging & Long Term Svcs	0	0	243,125
123 630 Human Services	243,689	0	511,647
124 631 Workforce Solutions	0	0	313,310
125 632 Workers Compensation Admin	0	0	283,491
131 665 Dept of Health	0	0	5,983,202
132 667 Dept of Environment	0	0	268,690
135 670 Veterans Services	0	0	14,441
136 690 Children, Youth & Families	54,763	0	1,754,472
140 770 Dept of Corrections	0	0	6,433,053
142 790 Dept of Public Safety	0	0	2,218,472
143 795 Homeland Security & Emergency M	0	76,886	76,886
145 924 Public Education Department	0	0	206,721
151 952 University of New Mexico	0	0	1,113,472
152 954 New Mexico State University	0	0	405,973
169 999 Other	69,529	0	630,153

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Dept:1 Building Depreciation

Department	Henry Perea Bld	Emergency Warehouse	Total
<b>Total</b>	<u>\$367,981</u>	<u>\$76,886</u>	<u>\$25,082,670</u>

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**EQUIPMENT DEPRECIATION**

**NATURE AND EXTENT OF SERVICES**

Equipment depreciation expense for central services departments have been allocated to central service departments on the basis of actual FY 2017 depreciation records maintained by the New Mexico Department of Finance and Administration (DFA).



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Dept:2 Equipment Depreciation

**A. Department Costs**

Description		Amount	General Admin	DFA Depreciation
<b>Personnel Costs</b>				
Salaries	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
Subtotal - Personnel Costs		<u>0</u>	<u>0</u>	<u>0</u>
<b>Services &amp; Supplies Cost</b>				
Act 17 Depreciation	P	92,913	0	92,913
Subtotal - Services & Supplies		<u>92,913</u>	<u>0</u>	<u>92,913</u>
<b>Department Cost Total</b>		92,913	0	92,913
<b>Adjustments to Cost</b>				
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Costs After Adjustments</b>		92,913	0	92,913
General Admin Distribution			0	0
<b>Grand Total</b>		<u><u>\$92,913</u></u>		<u><u>\$92,913</u></u>

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B. Incoming Costs - (Default Spread Expense%)

No Indirect Costs

Dept:2 Equipment Depreciation

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**DFA Depreciation Allocations**

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 341-541 DFA - Policy & Budget	1,385	1.49%	\$1,385	\$0	\$1,385	\$0	\$1,385
5 341-542 DFA - Program Support	3,613	3.89%	3,613	0	3,613	0	3,613
6 341-543 DFA - Comm Dev & Local Gov	10,881	11.71%	10,881	0	10,881	0	10,881
7 341-544 DFA - Financial Control	77,034	82.91%	77,034	0	77,034	0	77,034
<b>Subtotal</b>	<b>92,913</b>	<b>100.00%</b>	<b>92,913</b>	<b>0</b>	<b>92,913</b>	<b>0</b>	<b>92,913</b>
Direct Bills					0		0
<b>Total</b>					<b>\$92,913</b>		<b>\$92,913</b>
Basis Units: Deprec by Division							

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Dept:2 Equipment Depreciation

Department	DFA Depreciation	Total
4 341-541 DFA - Policy & Budget	\$1,385	\$1,385
5 341-542 DFA - Program Support	3,613	3,613
6 341-543 DFA - Comm Dev & Local Gov	10,881	10,881
7 341-544 DFA - Financial Control	77,034	77,034
<b>Total</b>	<b>\$92,913</b>	<b>\$92,913</b>

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**INTEREST EXPENSE**

**NATURE AND EXTENT OF SERVICES**

The State of New Mexico issues General Obligation Bonds and Severance Tax Bonds for the purpose of constructing or acquiring buildings and equipment. The amount of bond interest paid (less interest earned) in FY 2017 has been allocated on the basis of the amount of bonds sold by department for each issue.

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**A. Department Costs**

Dept:3 Interest Expense

Description		Amount	General Admin	GOB 2001	GOB 2003	GOB 2003 B	GOB 2005	GOB 2007	GOB 2008A REF	GOB 2009
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
Net Interest Expense	P	33,676,734	0	0	(6)	0	(1,070)	782,659	0	3,397,810
Adjust Unexpended	P	(40,349)	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		33,636,385	0	0	(6)	0	(1,070)	782,659	0	3,397,810
<b>Department Cost Total</b>		33,636,385	0	0	(6)	0	(1,070)	782,659	0	3,397,810
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		33,636,385	0	0	(6)	0	(1,070)	782,659	0	3,397,810
General Admin Distribution			0	0	0	0	0	0	0	0
<b>Grand Total</b>		<b>\$33,636,385</b>		<b>\$0</b>	<b>\$(6)</b>	<b>\$0</b>	<b>\$(1,070)</b>	<b>\$782,659</b>	<b>\$0</b>	<b>\$3,397,810</b>

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**A. Department Costs**

Dept:3 Interest Expense

Description		Amount	STB 2002 A SUPP	STB 2003 B	STB 2004 B	STB 2005 A	STB 2005 B1	STB 2005 B2	STB 2006 A	STB 2007 A
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
Net Interest Expense	P	33,676,734	0	(122)	(10)	(1,425)	(105)	(75)	748,661	743,269
Adjust Unexpended	P	(40,349)	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		33,636,385	0	(122)	(10)	(1,425)	(105)	(75)	748,661	743,269
<b>Department Cost Total</b>		33,636,385	0	(122)	(10)	(1,425)	(105)	(75)	748,661	743,269
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		33,636,385	0	(122)	(10)	(1,425)	(105)	(75)	748,661	743,269
General Admin Distribution			0	0	0	0	0	0	0	0
<b>Grand Total</b>		<b>\$33,636,385</b>	<b>\$0</b>	<b>\$(122)</b>	<b>\$(10)</b>	<b>\$(1,425)</b>	<b>\$(105)</b>	<b>\$(75)</b>	<b>\$748,661</b>	<b>\$743,269</b>

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**A. Department Costs**

Dept:3 Interest Expense

Description	Amount	STB 2008 A1	STB 2008 A2	STB 2009 A	STB 2010 A	SSTB 2010 B	STB 2010 D	GOB 2011	STB 2012 A	
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%	.00%	
Benefits	S	0	0	0	0	0	0	0	0	
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	
Services & Supplies Cost										
Net Interest Expense	P	33,676,734	1,984,927	(14)	3,004,664	3,334,628	2,278,277	(437)	357,344	2,232,954
Adjust Unexpended	P	(40,349)	0	0	0	(40,349)	0	0	0	0
Subtotal - Services & Supplies		33,636,385	1,984,927	(14)	3,004,664	3,294,279	2,278,277	(437)	357,344	2,232,954
<b>Department Cost Total</b>		<b>33,636,385</b>	<b>1,984,927</b>	<b>(14)</b>	<b>3,004,664</b>	<b>3,294,279</b>	<b>2,278,277</b>	<b>(437)</b>	<b>357,344</b>	<b>2,232,954</b>
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	
<b>Total Costs After Adjustments</b>		<b>33,636,385</b>	<b>1,984,927</b>	<b>(14)</b>	<b>3,004,664</b>	<b>3,294,279</b>	<b>2,278,277</b>	<b>(437)</b>	<b>357,344</b>	<b>2,232,954</b>
General Admin Distribution			0	0	0	0	0	0	0	
<b>Grand Total</b>		<b>\$33,636,385</b>	<b>\$1,984,927</b>	<b>\$(14)</b>	<b>\$3,004,664</b>	<b>\$3,294,279</b>	<b>\$(437)</b>	<b>\$357,344</b>	<b>\$2,232,954</b>	



**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

**A. Department Costs**

Dept:3 Interest Expense

Description		Amount	STB 2011 A1	GOB 2013	STB 2013A	STB 2013SC	STB 2014A	GOB 2015	STB 2015A	STB 2016A
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
Net Interest Expense	P	33,676,734	872,461	1,998,593	3,345,160	0	3,387,658	(1,089,415)	5,360,088	1,201,620
Adjust Unexpended	P	(40,349)	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		33,636,385	872,461	1,998,593	3,345,160	0	3,387,658	(1,089,415)	5,360,088	1,201,620
<b>Department Cost Total</b>		<b>33,636,385</b>	<b>872,461</b>	<b>1,998,593</b>	<b>3,345,160</b>	<b>0</b>	<b>3,387,658</b>	<b>(1,089,415)</b>	<b>5,360,088</b>	<b>1,201,620</b>
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		<b>33,636,385</b>	<b>872,461</b>	<b>1,998,593</b>	<b>3,345,160</b>	<b>0</b>	<b>3,387,658</b>	<b>(1,089,415)</b>	<b>5,360,088</b>	<b>1,201,620</b>
General Admin Distribution			0	0	0	0	0	0	0	0
<b>Grand Total</b>		<b>\$33,636,385</b>	<b>\$872,461</b>	<b>\$1,998,593</b>	<b>\$3,345,160</b>	<b>\$0</b>	<b>\$3,387,658</b>	<b>\$(1,089,415)</b>	<b>\$5,360,088</b>	<b>\$1,201,620</b>

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

Dept:3 Interest Expense

**A. Department Costs**

Description		Amount	STB 2016C	STB 2016D	STB 2016E
<b>Personnel Costs</b>					
Salaries	S	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0
Subtotal - Personnel Costs		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Services &amp; Supplies Cost</b>					
Net Interest Expense	P	33,676,734	30,028	(177,061)	(114,327)
Adjust Unexpended	P	(40,349)	0	0	0
Subtotal - Services & Supplies		<u>33,636,385</u>	<u>30,028</u>	<u>(177,061)</u>	<u>(114,327)</u>
<b>Department Cost Total</b>		<b>33,636,385</b>	<b>30,028</b>	<b>(177,061)</b>	<b>(114,327)</b>
<b>Adjustments to Cost</b>					
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Costs After Adjustments</b>		<b>33,636,385</b>	<b>30,028</b>	<b>(177,061)</b>	<b>(114,327)</b>
General Admin Distribution			0	0	0
<b>Grand Total</b>		<u><u>\$33,636,385</u></u>	<u><u>\$30,028</u></u>	<u><u>\$(177,061)</u></u>	<u><u>\$(114,327)</u></u>

STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2017  
3/6/2018

B. Incoming Costs - (Default Spread Custom%)

No Indirect Costs

Dept:3 Interest Expense

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**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

**GOB 2001 Allocations**

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14 950 Higher Education Department	12,200,000	19.57%	\$0	\$0	\$0	\$0	\$0
121 609 Indian Affairs	2,000,000	3.21%	0	0	0	0	0
122 624 Aging & Long Term Svcs	5,724,567	9.19%	0	0	0	0	0
145 924 Public Education Department	5,000,000	8.02%	0	0	0	0	0
151 952 University of New Mexico	10,000,000	16.05%	0	0	0	0	0
152 954 New Mexico State University	6,200,000	9.95%	0	0	0	0	0
153 956 New Mexico Highlands University	6,400,000	10.27%	0	0	0	0	0
154 958 Western New Mexico University	2,725,000	4.37%	0	0	0	0	0
155 960 Eastern New Mexico University	900,000	1.44%	0	0	0	0	0
156 962 New Mexico Inst of Mining & Techn	4,400,000	7.06%	0	0	0	0	0
157 964 Northern New Mexico College	450,000	0.72%	0	0	0	0	0
160 970 Luna Community College	400,000	0.64%	0	0	0	0	0
162 974 New Mexico Junior College	1,500,000	2.41%	0	0	0	0	0
163 976 San Juan College	500,000	0.80%	0	0	0	0	0
164 977 Clovis Community College	1,575,000	2.53%	0	0	0	0	0
165 978 New Mexico Military Institute	1,500,000	2.41%	0	0	0	0	0
167 980 NM Sch for the Deaf	850,000	1.36%	0	0	0	0	0
<b>Subtotal</b>	<b>62,324,567</b>	<b>100.00%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Direct Bills					0		0
<b>Total</b>					<b>\$0</b>		<b>\$0</b>
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

GOB 2003 Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14 950 Higher Education Department	4,340,000	3.23%	\$(0)	\$0	\$(0)	\$0	\$(0)
106 505 Dept of Cultural Affairs	15,980,000	11.89%	(1)	0	(1)	0	(1)
113 550 Office of State Engineer/ISC	13,011,000	9.68%	(1)	0	(1)	0	(1)
122 624 Aging & Long Term Svcs	10,725,678	7.98%	(0)	0	(0)	0	(0)
145 924 Public Education Department	5,000,000	3.72%	(0)	0	(0)	0	(0)
151 952 University of New Mexico	13,460,000	10.02%	(1)	0	(1)	0	(1)
152 954 New Mexico State University	16,377,000	12.19%	(1)	0	(1)	0	(1)
153 956 New Mexico Highlands University	7,300,000	5.43%	(0)	0	(0)	0	(0)
154 958 Western New Mexico University	4,800,000	3.57%	(0)	0	(0)	0	(0)
155 960 Eastern New Mexico University	5,835,000	4.34%	(0)	0	(0)	0	(0)
156 962 New Mexico Inst of Mining & Techn	8,085,322	6.02%	(0)	0	(0)	0	(0)
157 964 Northern New Mexico College	1,875,000	1.40%	(0)	0	(0)	0	(0)
158 966 Santa Fe Community College	900,000	0.67%	(0)	0	(0)	0	(0)
159 968 Central New Mexico Comm Colleg	4,786,000	3.56%	(0)	0	(0)	0	(0)
160 970 Luna Community College	1,630,000	1.21%	(0)	0	(0)	0	(0)
161 972 Mesalands Community College	800,000	0.60%	(0)	0	(0)	0	(0)
162 974 New Mexico Junior College	3,989,385	2.97%	(0)	0	(0)	0	(0)
163 976 San Juan College	6,200,000	4.61%	(0)	0	(0)	0	(0)
164 977 Clovis Community College	300,000	0.22%	(0)	0	(0)	0	(0)
165 978 New Mexico Military Institute	3,000,000	2.23%	(0)	0	(0)	0	(0)
166 979 NM Sch for the Visually Impaired	1,000,000	0.74%	(0)	0	(0)	0	(0)
167 980 NM Sch for the Deaf	5,000,000	3.72%	(0)	0	(0)	0	(0)
<b>Subtotal</b>	134,394,385	100.00%	(6)	0	(6)	0	(6)
Direct Bills					0		0
<b>Total</b>					<b>\$(6)</b>		<b>\$(6)</b>

Basis Units: Bonds Sold Per Department

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

**GOB 2003 B Allocations**

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 350-608 GSD Facilities Management	612,000	0.75%	\$0	\$0	\$0	\$0	\$0
14 950 Higher Education Department	15,000,000	18.44%	0	0	0	0	0
81 361 DoIT	2,225,000	2.73%	0	0	0	0	0
121 609 Indian Affairs	2,000,000	2.46%	0	0	0	0	0
122 624 Aging & Long Term Svcs	6,280,100	7.72%	0	0	0	0	0
145 924 Public Education Department	10,000,000	12.29%	0	0	0	0	0
151 952 University of New Mexico	10,975,000	13.49%	0	0	0	0	0
152 954 New Mexico State University	6,750,000	8.30%	0	0	0	0	0
153 956 New Mexico Highlands University	4,000,000	4.92%	0	0	0	0	0
154 958 Western New Mexico University	4,100,000	5.04%	0	0	0	0	0
155 960 Eastern New Mexico University	4,000,000	4.92%	0	0	0	0	0
156 962 New Mexico Inst of Mining & Techn	6,000,000	7.37%	0	0	0	0	0
157 964 Northern New Mexico College	520,000	0.64%	0	0	0	0	0
158 966 Santa Fe Community College	2,000,000	2.46%	0	0	0	0	0
159 968 Central New Mexico Comm Colleg	3,000,000	3.69%	0	0	0	0	0
160 970 Luna Community College	1,700,000	2.09%	0	0	0	0	0
163 976 San Juan College	600,000	0.74%	0	0	0	0	0
165 978 New Mexico Military Institute	1,000,000	1.23%	0	0	0	0	0
167 980 NM Sch for the Deaf	600,000	0.74%	0	0	0	0	0
<b>Subtotal</b>	<b>81,362,100</b>	<b>100.00%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Direct Bills					0		0
<b>Total</b>					<b>\$0</b>		<b>\$0</b>

Basis Units: Bonds Sold Per Department

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

**GOB 2005 Allocations**

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14 950 Higher Education Department	98,465,548	80.88%	\$(865)	\$0	\$(865)	\$0	\$(865)
106 505 Dept of Cultural Affairs	6,156,000	5.06%	(54)	0	(54)	0	(54)
122 624 Aging & Long Term Svcs	5,965,801	4.90%	(52)	0	(52)	0	(52)
145 924 Public Education Department	11,156,000	9.16%	(98)	0	(98)	0	(98)
<b>Subtotal</b>	121,743,349	100.00%	(1,070)	0	(1,070)	0	(1,070)
Direct Bills					0		0
<b>Total</b>					\$(1,070)		\$(1,070)
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

**GOB 2007 Allocations**

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14 950 Higher Education Department	25,845,000	18.10%	\$141,651	\$0	\$141,651	\$0	\$141,651
106 505 Dept of Cultural Affairs	3,000,000	2.10%	16,442	0	16,442	0	16,442
122 624 Aging & Long Term Svcs	15,804,983	11.07%	86,624	0	86,624	0	86,624
145 924 Public Education Department	3,000,000	2.10%	16,442	0	16,442	0	16,442
151 952 University of New Mexico	18,500,000	12.96%	101,395	0	101,395	0	101,395
152 954 New Mexico State University	22,900,000	16.04%	125,510	0	125,510	0	125,510
153 956 New Mexico Highlands University	11,000,000	7.70%	60,289	0	60,289	0	60,289
154 958 Western New Mexico University	7,000,000	4.90%	38,366	0	38,366	0	38,366
155 960 Eastern New Mexico University	11,550,000	8.09%	63,303	0	63,303	0	63,303
156 962 New Mexico Inst of Mining & Techn	7,500,000	5.25%	41,106	0	41,106	0	41,106
157 964 Northern New Mexico College	3,300,000	2.31%	18,087	0	18,087	0	18,087
165 978 New Mexico Military Institute	3,400,000	2.38%	18,635	0	18,635	0	18,635
166 979 NM Sch for the Visually Impaired	3,000,000	2.10%	16,442	0	16,442	0	16,442
167 980 NM Sch for the Deaf	7,000,000	4.90%	38,366	0	38,366	0	38,366
<b>Subtotal</b>	142,799,983	100.00%	782,659	0	782,659	0	782,659
Direct Bills					0		0
<b>Total</b>					<b>\$782,659</b>		<b>\$782,659</b>
Basis Units: Bonds Sold Per Department							



**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

GOB 2008A REF Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14 950 Higher Education Department	16,540,000	8.41%	\$0	\$0	\$0	\$0	\$0
106 505 Dept of Cultural Affairs	15,980,000	8.12%	0	0	0	0	0
113 550 Office of State Engineer/ISC	13,011,000	6.61%	0	0	0	0	0
121 609 Indian Affairs	2,000,000	1.02%	0	0	0	0	0
122 624 Aging & Long Term Svcs	16,450,245	8.36%	0	0	0	0	0
145 924 Public Education Department	10,000,000	5.08%	0	0	0	0	0
151 952 University of New Mexico	23,460,000	11.93%	0	0	0	0	0
152 954 New Mexico State University	22,577,000	11.48%	0	0	0	0	0
153 956 New Mexico Highlands University	13,700,000	6.96%	0	0	0	0	0
154 958 Western New Mexico University	7,525,000	3.83%	0	0	0	0	0
155 960 Eastern New Mexico University	6,735,000	3.42%	0	0	0	0	0
156 962 New Mexico Inst of Mining & Techn	12,485,322	6.35%	0	0	0	0	0
157 964 Northern New Mexico College	2,325,000	1.18%	0	0	0	0	0
158 966 Santa Fe Community College	900,000	0.46%	0	0	0	0	0
159 968 Central New Mexico Comm Colleg	4,786,000	2.43%	0	0	0	0	0
160 970 Luna Community College	2,030,000	1.03%	0	0	0	0	0
161 972 Mesalands Community College	800,000	0.41%	0	0	0	0	0
162 974 New Mexico Junior College	5,489,385	2.79%	0	0	0	0	0
163 976 San Juan College	6,700,000	3.41%	0	0	0	0	0
164 977 Clovis Community College	1,875,000	0.95%	0	0	0	0	0
165 978 New Mexico Military Institute	4,500,000	2.29%	0	0	0	0	0
166 979 NM Sch for the Visually Impaired	1,000,000	0.51%	0	0	0	0	0
167 980 NM Sch for the Deaf	5,850,000	2.97%	0	0	0	0	0
<b>Subtotal</b>	196,718,952	100.00%	0	0	0	0	0
Direct Bills					0		0
<b>Total</b>					\$0		\$0
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

**GOB 2009 Allocations**

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 350-608 GSD Facilities Management	10,000,000	4.48%	\$152,076	\$0	\$152,076	\$0	\$152,076
14 950 Higher Education Department	50,700,000	22.69%	771,027	0	771,027	0	771,027
106 505 Dept of Cultural Affairs	5,000,000	2.24%	76,038	0	76,038	0	76,038
121 609 Indian Affairs	3,000,000	1.34%	45,623	0	45,623	0	45,623
122 624 Aging & Long Term Svcs	14,700,000	6.58%	223,552	0	223,552	0	223,552
131 665 Dept of Health	4,328,000	1.94%	65,819	0	65,819	0	65,819
145 924 Public Education Department	3,000,000	1.34%	45,623	0	45,623	0	45,623
151 952 University of New Mexico	42,700,000	19.11%	649,366	0	649,366	0	649,366
152 954 New Mexico State University	33,200,000	14.86%	504,893	0	504,893	0	504,893
153 956 New Mexico Highlands University	10,800,000	4.83%	164,242	0	164,242	0	164,242
154 958 Western New Mexico University	8,000,000	3.58%	121,661	0	121,661	0	121,661
155 960 Eastern New Mexico University	16,000,000	7.16%	243,322	0	243,322	0	243,322
156 962 New Mexico Inst of Mining & Techn	8,000,000	3.58%	121,661	0	121,661	0	121,661
157 964 Northern New Mexico College	6,000,000	2.69%	91,246	0	91,246	0	91,246
165 978 New Mexico Military Institute	5,000,000	2.24%	76,038	0	76,038	0	76,038
167 980 NM Sch for the Deaf	3,000,000	1.34%	45,623	0	45,623	0	45,623
<b>Subtotal</b>	<b>223,428,000</b>	<b>100.00%</b>	<b>3,397,810</b>	<b>0</b>	<b>3,397,810</b>	<b>0</b>	<b>3,397,810</b>
Direct Bills				0			0
<b>Total</b>					<b>\$3,397,810</b>		<b>\$3,397,810</b>
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

**STB 2002 A SUPP Allocations**

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
145 924 Public Education Department	66,712,183	100.00%	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	66,712,183	100.00%	0	0	0	0	0
Direct Bills					0		0
<b>Total</b>					\$0		\$0
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

**STB 2003 B Allocations**

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
145 924 Public Education Department	10,022,753	100.00%	\$(122)	\$0	\$(122)	\$0	\$(122)
<b>Subtotal</b>	10,022,753	100.00%	(122)	0	(122)	0	(122)
Direct Bills					0		0
<b>Total</b>					\$(122)		\$(122)
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

**STB 2004 B Allocations**

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
145 924 Public Education Department	10,486,497	100.00%	\$(10)	\$0	\$(10)	\$0	\$(10)
<b>Subtotal</b>	10,486,497	100.00%	(10)	0	(10)	0	(10)
Direct Bills					0		0
<b>Total</b>					\$(10)		\$(10)
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO**  
**FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
 3/6/2018

STB 2005 A Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 341-543 DFA - Comm Dev & Local Gov	27,596,500	31.51%	\$(449)	\$0	\$(449)	\$0	\$(449)
30 232 Judicial District Court 2nd	70,940	0.08%	(1)	0	(1)	0	(1)
55 263 Judicial District Attorney 13th	20,000	0.02%	(0)	0	(0)	0	(0)
92 419 Economic Development	100,000	0.11%	(2)	0	(2)	0	(2)
106 505 Dept of Cultural Affairs	550,000	0.63%	(9)	0	(9)	0	(9)
113 550 Office of State Engineer/ISC	2,800,000	3.20%	(46)	0	(46)	0	(46)
114 551 Interstate Stream Commission	10,000,000	11.42%	(163)	0	(163)	0	(163)
121 609 Indian Affairs	6,603,236	7.54%	(107)	0	(107)	0	(107)
122 624 Aging & Long Term Svcs	4,278,060	4.89%	(70)	0	(70)	0	(70)
131 665 Dept of Health	150,000	0.17%	(2)	0	(2)	0	(2)
132 667 Dept of Environment	14,358,860	16.40%	(234)	0	(234)	0	(234)
137 705 Dept of Military Affairs	170,000	0.19%	(3)	0	(3)	0	(3)
144 805 Dept of Transportation	10,581,385	12.08%	(172)	0	(172)	0	(172)
145 924 Public Education Department	10,192,400	11.64%	(166)	0	(166)	0	(166)
151 952 University of New Mexico	100,000	0.11%	(2)	0	(2)	0	(2)
<b>Subtotal</b>	<b>87,571,381</b>	<b>100.00%</b>	<b>(1,425)</b>	<b>0</b>	<b>(1,425)</b>	<b>0</b>	<b>(1,425)</b>
Direct Bills					0		0
<b>Total</b>					<b>\$(1,425)</b>		<b>\$(1,425)</b>
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO**  
**FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
 3/6/2018

STB 2005 B1 Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 341-543 DFA - Comm Dev & Local Gov	26,197,110	17.25%	\$(18)	\$0	\$(18)	\$0	\$(18)
8 350-608 GSD Facilities Management	13,381,666	8.81%	(9)	0	(9)	0	(9)
29 231 Judicial District Court 1st	30,000	0.02%	(0)	0	(0)	0	(0)
31 233 Judicial District Court 3rd	50,000	0.03%	(0)	0	(0)	0	(0)
37 239 Judicial District Court 9th	100,000	0.07%	(0)	0	(0)	0	(0)
55 263 Judicial District Attorney 13th	50,000	0.03%	(0)	0	(0)	0	(0)
91 418 Tourism Department	25,000	0.02%	(0)	0	(0)	0	(0)
98 460 NM State Fair	85,810	0.06%	(0)	0	(0)	0	(0)
103 490 Cumbres & Toltec Railroad Comm	442,000	0.29%	(0)	0	(0)	0	(0)
106 505 Dept of Cultural Affairs	4,540,560	2.99%	(3)	0	(3)	0	(3)
108 516 Dept of Game & Fish	1,400,000	0.92%	(1)	0	(1)	0	(1)
109 521 Energy, Minerals & Natural Resour	75,000	0.05%	(0)	0	(0)	0	(0)
113 550 Office of State Engineer/ISC	5,379,810	3.54%	(4)	0	(4)	0	(4)
121 609 Indian Affairs	3,752,430	2.47%	(3)	0	(3)	0	(3)
122 624 Aging & Long Term Svcs	1,248,110	0.82%	(1)	0	(1)	0	(1)
131 665 Dept of Health	587,500	0.39%	(0)	0	(0)	0	(0)
132 667 Dept of Environment	5,873,741	3.87%	(4)	0	(4)	0	(4)
137 705 Dept of Military Affairs	2,098,810	1.38%	(1)	0	(1)	0	(1)
142 790 Dept of Public Safety	3,600,000	2.37%	(2)	0	(2)	0	(2)
144 805 Dept of Transportation	9,491,910	6.25%	(7)	0	(7)	0	(7)
145 924 Public Education Department	15,474,110	10.19%	(11)	0	(11)	0	(11)
148 940 Public School Facilities Authority	48,595,746	32.00%	(34)	0	(34)	0	(34)
151 952 University of New Mexico	6,003,750	3.95%	(4)	0	(4)	0	(4)
152 954 New Mexico State University	647,500	0.43%	(0)	0	(0)	0	(0)
153 956 New Mexico Highlands University	50,000	0.03%	(0)	0	(0)	0	(0)
155 960 Eastern New Mexico University	553,750	0.36%	(0)	0	(0)	0	(0)
158 966 Santa Fe Community College	50,000	0.03%	(0)	0	(0)	0	(0)
159 968 Central New Mexico Comm Colleg	125,000	0.08%	(0)	0	(0)	0	(0)
160 970 Luna Community College	175,000	0.12%	(0)	0	(0)	0	(0)
163 976 San Juan College	1,547,500	1.02%	(1)	0	(1)	0	(1)
165 978 New Mexico Military Institute	213,000	0.14%	(0)	0	(0)	0	(0)
<b>Subtotal</b>	<b>151,844,813</b>	<b>100.00%</b>	<b>(105)</b>	<b>0</b>	<b>(105)</b>	<b>0</b>	<b>(105)</b>
Direct Bills					0		0
<b>Total</b>					<b>\$(105)</b>		<b>\$(105)</b>
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

STB 2005 B2 Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
145 924 Public Education Department	66,712,183	100.00%	\$(75)	\$0	\$(75)	\$0	\$(75)
<b>Subtotal</b>	66,712,183	100.00%	(75)	0	(75)	0	(75)
Direct Bills					0		0
<b>Total</b>					\$(75)		\$(75)
Basis Units: Bonds Sold Per Department							



**STATE OF NEW MEXICO**  
**FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
 3/6/2018

**STB 2006 A Allocations**

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 341-543 DFA - Comm Dev & Local Gov	38,145,143	27.86%	\$208,572	\$0	\$208,572	\$0	\$208,572
8 350-608 GSD Facilities Management	455,000	0.33%	2,488	0	2,488	0	2,488
14 950 Higher Education Department	1,800,000	1.31%	9,842	0	9,842	0	9,842
28 219 Supreme Crt Building Commission	50,000	0.04%	273	0	273	0	273
33 235 Judicial District Court 5th	100,000	0.07%	547	0	547	0	547
35 237 Judicial District Court 7th	50,000	0.04%	273	0	273	0	273
39 241 Judicial District Court 11th	70,000	0.05%	383	0	383	0	383
109 521 Energy, Minerals & Natural Resour	4,480,000	3.27%	24,496	0	24,496	0	24,496
113 550 Office of State Engineer/ISC	9,550,000	6.97%	52,218	0	52,218	0	52,218
114 551 Interstate Stream Commission	545,000	0.40%	2,980	0	2,980	0	2,980
121 609 Indian Affairs	7,792,500	5.69%	42,608	0	42,608	0	42,608
122 624 Aging & Long Term Svcs	1,453,400	1.06%	7,947	0	7,947	0	7,947
132 667 Dept of Environment	15,150,789	11.07%	82,842	0	82,842	0	82,842
136 690 Children, Youth & Families	500,000	0.37%	2,734	0	2,734	0	2,734
143 795 Homeland Security & Emergency M	500,000	0.37%	2,734	0	2,734	0	2,734
144 805 Dept of Transportation	12,228,400	8.93%	66,863	0	66,863	0	66,863
145 924 Public Education Department	17,917,200	13.09%	97,969	0	97,969	0	97,969
151 952 University of New Mexico	18,115,000	13.23%	99,050	0	99,050	0	99,050
152 954 New Mexico State University	4,958,000	3.62%	27,110	0	27,110	0	27,110
153 956 New Mexico Highlands University	500,000	0.37%	2,734	0	2,734	0	2,734
155 960 Eastern New Mexico University	1,350,000	0.99%	7,382	0	7,382	0	7,382
156 962 New Mexico Inst of Mining & Techn	760,000	0.56%	4,156	0	4,156	0	4,156
165 978 New Mexico Military Institute	450,000	0.33%	2,461	0	2,461	0	2,461
<b>Subtotal</b>	136,920,432	100.00%	748,661	0	748,661	0	748,661
Direct Bills					0		0
<b>Total</b>					<b>\$748,661</b>		<b>\$748,661</b>

Basis Units: Bonds Sold Per Department

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

STB 2007 A Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 341-543 DFA - Comm Dev & Local Gov	10,389,545	7.62%	\$56,627	\$0	\$56,627	\$0	\$56,627
8 350-608 GSD Facilities Management	18,931,604	13.88%	103,184	0	103,184	0	103,184
14 950 Higher Education Department	1,600,000	1.17%	8,721	0	8,721	0	8,721
25 215 Court of Appeals	7,800,000	5.72%	42,513	0	42,513	0	42,513
98 460 NM State Fair	7,650,000	5.61%	41,695	0	41,695	0	41,695
106 505 Dept of Cultural Affairs	3,449,348	2.53%	18,800	0	18,800	0	18,800
109 521 Energy, Minerals & Natural Resour	7,500	0.01%	41	0	41	0	41
113 550 Office of State Engineer/ISC	122,117	0.09%	666	0	666	0	666
114 551 Interstate Stream Commission	40,000	0.03%	218	0	218	0	218
121 609 Indian Affairs	1,875,000	1.37%	10,219	0	10,219	0	10,219
122 624 Aging & Long Term Svcs	1,597,653	1.17%	8,708	0	8,708	0	8,708
131 665 Dept of Health	1,823,000	1.34%	9,936	0	9,936	0	9,936
132 667 Dept of Environment	13,713,172	10.06%	74,742	0	74,742	0	74,742
144 805 Dept of Transportation	20,685,000	15.17%	112,740	0	112,740	0	112,740
148 940 Public School Facilities Authority	19,721,169	14.46%	107,487	0	107,487	0	107,487
151 952 University of New Mexico	15,144,128	11.11%	82,541	0	82,541	0	82,541
153 956 New Mexico Highlands University	2,000,000	1.47%	10,901	0	10,901	0	10,901
155 960 Eastern New Mexico University	800,000	0.59%	4,360	0	4,360	0	4,360
156 962 New Mexico Inst of Mining & Techn	2,000,000	1.47%	10,901	0	10,901	0	10,901
166 979 NM Sch for the Visually Impaired	5,500,000	4.03%	29,977	0	29,977	0	29,977
169 999 Other	1,521,764	1.12%	8,294	0	8,294	0	8,294
<b>Subtotal</b>	<b>136,371,000</b>	<b>100.00%</b>	<b>743,269</b>	<b>0</b>	<b>743,269</b>	<b>0</b>	<b>743,269</b>
Direct Bills					0		0
<b>Total</b>					<b>\$743,269</b>		<b>\$743,269</b>
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

STB 2008 A1 Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 341-543 DFA - Comm Dev & Local Gov	24,274,000	15.81%	\$313,757	\$0	\$313,757	\$0	\$313,757
8 350-608 GSD Facilities Management	44,055,000	28.69%	569,439	0	569,439	0	569,439
14 950 Higher Education Department	2,612,000	1.70%	33,762	0	33,762	0	33,762
15 111 Legislative Council Service	75,000	0.05%	969	0	969	0	969
25 215 Court of Appeals	6,000,000	3.91%	77,554	0	77,554	0	77,554
94 430 Public Regulation Commission	200,000	0.13%	2,585	0	2,585	0	2,585
104 491 Military Base Planning	1,000,000	0.65%	12,926	0	12,926	0	12,926
106 505 Dept of Cultural Affairs	6,234,447	4.06%	80,584	0	80,584	0	80,584
109 521 Energy, Minerals & Natural Resour	4,740,000	3.09%	61,268	0	61,268	0	61,268
113 550 Office of State Engineer/ISC	3,730,000	2.43%	48,213	0	48,213	0	48,213
121 609 Indian Affairs	11,145,000	7.26%	144,056	0	144,056	0	144,056
122 624 Aging & Long Term Svcs	325,000	0.21%	4,201	0	4,201	0	4,201
132 667 Dept of Environment	12,698,198	8.27%	164,132	0	164,132	0	164,132
137 705 Dept of Military Affairs	2,500,000	1.63%	32,314	0	32,314	0	32,314
144 805 Dept of Transportation	10,968,000	7.14%	141,768	0	141,768	0	141,768
145 924 Public Education Department	7,903,000	5.15%	102,151	0	102,151	0	102,151
151 952 University of New Mexico	7,605,500	4.95%	98,306	0	98,306	0	98,306
152 954 New Mexico State University	4,800,000	3.13%	62,043	0	62,043	0	62,043
155 960 Eastern New Mexico University	800,000	0.52%	10,341	0	10,341	0	10,341
156 962 New Mexico Inst of Mining & Techn	300,000	0.20%	3,878	0	3,878	0	3,878
166 979 NM Sch for the Visually Impaired	1,600,000	1.04%	20,681	0	20,681	0	20,681
<b>Subtotal</b>	<b>153,565,145</b>	<b>100.00%</b>	<b>1,984,927</b>	<b>0</b>	<b>1,984,927</b>	<b>0</b>	<b>1,984,927</b>
Direct Bills					0		0
<b>Total</b>					<b>\$1,984,927</b>		<b>\$1,984,927</b>
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

STB 2008 A2 Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
145 924 Public Education Department	47,029,364	100.00%	\$(14)	\$0	\$(14)	\$0	\$(14)
<b>Subtotal</b>	47,029,364	100.00%	(14)	0	(14)	0	(14)
Direct Bills					0		0
<b>Total</b>					\$(14)		\$(14)
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO**  
**FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
 3/6/2018

STB 2009 A Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 341-543 DFA - Comm Dev & Local Gov	9,250,000	5.82%	\$174,913	\$0	\$174,913	\$0	\$174,913
8 350-608 GSD Facilities Management	30,350,000	19.10%	573,905	0	573,905	0	573,905
25 215 Court of Appeals	400,000	0.25%	7,564	0	7,564	0	7,564
27 218 Administrative Office of the Courts	1,000,000	0.63%	18,910	0	18,910	0	18,910
28 219 Supreme Crt Building Commission	700,000	0.44%	13,237	0	13,237	0	13,237
34 236 Judicial District Court 6th	220,000	0.14%	4,160	0	4,160	0	4,160
35 237 Judicial District Court 7th	30,000	0.02%	567	0	567	0	567
36 238 Judicial District Court 8th	175,000	0.11%	3,309	0	3,309	0	3,309
39 241 Judicial District Court 11th	375,000	0.24%	7,091	0	7,091	0	7,091
42 244 Bernalillo County Metropolitan Crt	162,000	0.10%	3,063	0	3,063	0	3,063
60 333 Taxation and Revenue	200,000	0.13%	3,782	0	3,782	0	3,782
81 361 DoIT	7,400,000	4.66%	139,931	0	139,931	0	139,931
103 490 Cumbres & Toltec Railroad Comm	1,000,000	0.63%	18,910	0	18,910	0	18,910
104 491 Military Base Planning	500,000	0.31%	9,455	0	9,455	0	9,455
106 505 Dept of Cultural Affairs	4,738,000	2.98%	89,593	0	89,593	0	89,593
108 516 Dept of Game & Fish	250,000	0.16%	4,727	0	4,727	0	4,727
109 521 Energy, Minerals & Natural Resour	4,650,000	2.93%	87,929	0	87,929	0	87,929
113 550 Office of State Engineer/ISC	1,500,000	0.94%	28,364	0	28,364	0	28,364
121 609 Indian Affairs	1,000,000	0.63%	18,910	0	18,910	0	18,910
122 624 Aging & Long Term Svcs	4,800,000	3.02%	90,766	0	90,766	0	90,766
131 665 Dept of Health	100,000	0.06%	1,891	0	1,891	0	1,891
132 667 Dept of Environment	3,332,913	2.10%	63,024	0	63,024	0	63,024
142 790 Dept of Public Safety	2,000,000	1.26%	37,819	0	37,819	0	37,819
144 805 Dept of Transportation	31,396,524	19.76%	593,694	0	593,694	0	593,694
145 924 Public Education Department	5,000,000	3.15%	94,548	0	94,548	0	94,548
148 940 Public School Facilities Authority	4,800,000	3.02%	90,766	0	90,766	0	90,766
151 952 University of New Mexico	5,575,000	3.51%	105,421	0	105,421	0	105,421
153 956 New Mexico Highlands University	400,000	0.25%	7,564	0	7,564	0	7,564
154 958 Western New Mexico University	400,000	0.25%	7,564	0	7,564	0	7,564
155 960 Eastern New Mexico University	400,000	0.25%	7,564	0	7,564	0	7,564
156 962 New Mexico Inst of Mining & Techn	400,000	0.25%	7,564	0	7,564	0	7,564
157 964 Northern New Mexico College	175,000	0.11%	3,309	0	3,309	0	3,309
165 978 New Mexico Military Institute	2,200,000	1.38%	41,601	0	41,601	0	41,601
169 999 Other	34,017,169	21.41%	643,250	0	643,250	0	643,250

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

STB 2009 A Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	158,896,606	100.00%	3,004,664	0	3,004,664	0	3,004,664
Direct Bills					0		0
<b>Total</b>					<b>\$3,004,664</b>		<b>\$3,004,664</b>
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

STB 2010 A Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 341-543 DFA - Comm Dev & Local Gov	5,220,191	3.49%	\$114,924	\$0	\$114,924	\$0	\$114,924
8 350-608 GSD Facilities Management	2,826,311	1.89%	62,222	0	62,222	0	62,222
41 243 Judicial District Court 13th	10,000	0.01%	220	0	220	0	220
98 460 NM State Fair	329,952	0.22%	7,264	0	7,264	0	7,264
105 495 Spaceport Authority	24,000,000	16.04%	528,368	0	528,368	0	528,368
106 505 Dept of Cultural Affairs	125,000	0.08%	2,752	0	2,752	0	2,752
109 521 Energy, Minerals & Natural Resour	385,000	0.26%	8,476	0	8,476	0	8,476
113 550 Office of State Engineer/ISC	5,550,000	3.71%	122,185	0	122,185	0	122,185
114 551 Interstate Stream Commission	105,000	0.07%	2,312	0	2,312	0	2,312
121 609 Indian Affairs	910,140	0.61%	20,037	0	20,037	0	20,037
122 624 Aging & Long Term Svcs	400,000	0.27%	8,806	0	8,806	0	8,806
132 667 Dept of Environment	3,580,644	2.39%	78,829	0	78,829	0	78,829
137 705 Dept of Military Affairs	1,500,000	1.00%	33,023	0	33,023	0	33,023
144 805 Dept of Transportation	50,754,740	33.92%	1,117,382	0	1,117,382	0	1,117,382
145 924 Public Education Department	1,582,591	1.06%	34,841	0	34,841	0	34,841
148 940 Public School Facilities Authority	50,636,227	33.84%	1,114,772	0	1,114,772	0	1,114,772
151 952 University of New Mexico	135,000	0.09%	2,972	0	2,972	0	2,972
152 954 New Mexico State University	560,000	0.37%	12,329	0	12,329	0	12,329
153 956 New Mexico Highlands University	700,000	0.47%	15,411	0	15,411	0	15,411
155 960 Eastern New Mexico University	20,000	0.01%	440	0	440	0	440
157 964 Northern New Mexico College	305,000	0.20%	6,715	0	6,715	0	6,715
<b>Subtotal</b>	<b>149,635,796</b>	<b>100.00%</b>	<b>3,294,279</b>	<b>0</b>	<b>3,294,279</b>	<b>0</b>	<b>3,294,279</b>
Direct Bills					0		0
<b>Total</b>					<b>\$3,294,279</b>		<b>\$3,294,279</b>
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

SSTB 2010 B Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
145 924 Public Education Department	112,891,150	100.00%	\$2,278,277	\$0	\$2,278,277	\$0	\$2,278,277
<b>Subtotal</b>	112,891,150	100.00%	2,278,277	0	2,278,277	0	2,278,277
Direct Bills					0		0
<b>Total</b>					<b>\$2,278,277</b>		<b>\$2,278,277</b>
Basis Units: Bonds Sold Per Department							



**STATE OF NEW MEXICO**  
**FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
 3/6/2018

STB 2010 D Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 341-543 DFA - Comm Dev & Local Gov	48,534,688	17.76%	\$(78)	\$0	\$(78)	\$0	\$(78)
8 350-608 GSD Facilities Management	19,386,604	7.09%	(31)	0	(31)	0	(31)
14 950 Higher Education Department	3,400,000	1.24%	(5)	0	(5)	0	(5)
25 215 Court of Appeals	7,800,000	2.85%	(12)	0	(12)	0	(12)
28 219 Supreme Crt Building Commission	50,000	0.02%	(0)	0	(0)	0	(0)
33 235 Judicial District Court 5th	100,000	0.04%	(0)	0	(0)	0	(0)
35 237 Judicial District Court 7th	50,000	0.02%	(0)	0	(0)	0	(0)
39 241 Judicial District Court 11th	70,000	0.03%	(0)	0	(0)	0	(0)
98 460 NM State Fair	7,650,000	2.80%	(12)	0	(12)	0	(12)
106 505 Dept of Cultural Affairs	3,449,348	1.26%	(6)	0	(6)	0	(6)
109 521 Energy, Minerals & Natural Resour	4,487,500	1.64%	(7)	0	(7)	0	(7)
113 550 Office of State Engineer/ISC	9,672,117	3.54%	(15)	0	(15)	0	(15)
114 551 Interstate Stream Commission	40,000	0.01%	(0)	0	(0)	0	(0)
121 609 Indian Affairs	9,667,500	3.54%	(15)	0	(15)	0	(15)
122 624 Aging & Long Term Svcs	3,051,053	1.12%	(5)	0	(5)	0	(5)
131 665 Dept of Health	1,823,000	0.67%	(3)	0	(3)	0	(3)
132 667 Dept of Environment	28,863,961	10.56%	(46)	0	(46)	0	(46)
136 690 Children, Youth & Families	500,000	0.18%	(1)	0	(1)	0	(1)
143 795 Homeland Security & Emergency M	500,000	0.18%	(1)	0	(1)	0	(1)
144 805 Dept of Transportation	32,913,400	12.04%	(53)	0	(53)	0	(53)
145 924 Public Education Department	17,917,200	6.56%	(29)	0	(29)	0	(29)
148 940 Public School Facilities Authority	19,721,169	7.22%	(32)	0	(32)	0	(32)
151 952 University of New Mexico	33,259,128	12.17%	(53)	0	(53)	0	(53)
152 954 New Mexico State University	4,958,000	1.81%	(8)	0	(8)	0	(8)
153 956 New Mexico Highlands University	2,500,000	0.91%	(4)	0	(4)	0	(4)
155 960 Eastern New Mexico University	2,150,000	0.79%	(3)	0	(3)	0	(3)
156 962 New Mexico Inst of Mining & Techn	2,760,000	1.01%	(4)	0	(4)	0	(4)
165 978 New Mexico Military Institute	450,000	0.16%	(1)	0	(1)	0	(1)
166 979 NM Sch for the Visually Impaired	5,500,000	2.01%	(9)	0	(9)	0	(9)
169 999 Other	2,066,764	0.76%	(3)	0	(3)	0	(3)
<b>Subtotal</b>	<b>273,291,432</b>	<b>100.00%</b>	<b>(437)</b>	<b>0</b>	<b>(437)</b>	<b>0</b>	<b>(437)</b>
Direct Bills					0		0
<b>Total</b>					<b>\$(437)</b>		<b>\$(437)</b>
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

**GOB 2011 Allocations**

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14 950 Higher Education Department	2,000,000	10.15%	\$36,279	\$0	\$36,279	\$0	\$36,279
106 505 Dept of Cultural Affairs	3,000,000	15.23%	54,418	0	54,418	0	54,418
122 624 Aging & Long Term Svcs	7,700,000	39.09%	139,673	0	139,673	0	139,673
145 924 Public Education Department	7,000,000	35.53%	126,975	0	126,975	0	126,975
<b>Subtotal</b>	<b>19,700,000</b>	<b>100.00%</b>	<b>357,344</b>	<b>0</b>	<b>357,344</b>	<b>0</b>	<b>357,344</b>
Direct Bills					0		0
<b>Total</b>					<b>\$357,344</b>		<b>\$357,344</b>
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

STB 2012 A Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 341-543 DFA - Comm Dev & Local Gov	16,095,394	22.90%	\$511,293	\$0	\$511,293	\$0	\$511,293
8 350-608 GSD Facilities Management	19,800,000	28.17%	628,975	0	628,975	0	628,975
81 361 DoIT	3,145,000	4.47%	99,905	0	99,905	0	99,905
106 505 Dept of Cultural Affairs	750,000	1.07%	23,825	0	23,825	0	23,825
113 550 Office of State Engineer/ISC	200,000	0.28%	6,353	0	6,353	0	6,353
114 551 Interstate Stream Commission	623,000	0.89%	19,790	0	19,790	0	19,790
121 609 Indian Affairs	1,333,000	1.90%	42,345	0	42,345	0	42,345
122 624 Aging & Long Term Svcs	2,000,000	2.85%	63,533	0	63,533	0	63,533
132 667 Dept of Environment	6,668,016	9.49%	211,819	0	211,819	0	211,819
144 805 Dept of Transportation	4,305,051	6.12%	136,756	0	136,756	0	136,756
145 924 Public Education Department	6,907,500	9.83%	219,426	0	219,426	0	219,426
151 952 University of New Mexico	1,874,000	2.67%	59,530	0	59,530	0	59,530
152 954 New Mexico State University	6,042,000	8.60%	191,933	0	191,933	0	191,933
153 956 New Mexico Highlands University	60,000	0.09%	1,906	0	1,906	0	1,906
154 958 Western New Mexico University	490,000	0.70%	15,566	0	15,566	0	15,566
<b>Subtotal</b>	70,292,961	100.00%	2,232,954	0	2,232,954	0	2,232,954
Direct Bills					0		0
<b>Total</b>					<b>\$2,232,954</b>		<b>\$2,232,954</b>
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

STB 2011 A1 Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 341-543 DFA - Comm Dev & Local Gov	2,000,000	3.93%	\$34,252	\$0	\$34,252	\$0	\$34,252
8 350-608 GSD Facilities Management	35,400,000	69.49%	606,268	0	606,268	0	606,268
27 218 Administrative Office of the Courts	1,032,000	2.03%	17,674	0	17,674	0	17,674
28 219 Supreme Crt Building Commission	700,000	1.37%	11,988	0	11,988	0	11,988
84 370 Secretary of State	500,000	0.98%	8,563	0	8,563	0	8,563
92 419 Economic Development	1,000,000	1.96%	17,126	0	17,126	0	17,126
103 490 Cumbres & Toltec Railroad Comm	1,500,000	2.94%	25,689	0	25,689	0	25,689
106 505 Dept of Cultural Affairs	1,000,000	1.96%	17,126	0	17,126	0	17,126
109 521 Energy, Minerals & Natural Resour	500,000	0.98%	8,563	0	8,563	0	8,563
122 624 Aging & Long Term Svcs	3,861,000	7.58%	66,124	0	66,124	0	66,124
132 667 Dept of Environment	1,850,000	3.63%	31,684	0	31,684	0	31,684
137 705 Dept of Military Affairs	1,600,000	3.14%	27,402	0	27,402	0	27,402
<b>Subtotal</b>	<b>50,943,000</b>	<b>100.00%</b>	<b>872,461</b>	<b>0</b>	<b>872,461</b>	<b>0</b>	<b>872,461</b>
Direct Bills					0		0
<b>Total</b>					<b>\$872,461</b>		<b>\$872,461</b>
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO**  
**FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
 3/6/2018

GOB 2013 Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
106 505 Dept of Cultural Affairs	3,700,000	2.66%	\$53,085	\$0	\$53,085	\$0	\$53,085
121 609 Indian Affairs	3,100,000	2.23%	44,477	0	44,477	0	44,477
145 924 Public Education Department	3,000,000	2.15%	43,042	0	43,042	0	43,042
150 950 Higher Education Other	24,800,000	17.80%	355,814	0	355,814	0	355,814
151 952 University of New Mexico	24,500,000	17.59%	351,510	0	351,510	0	351,510
152 954 New Mexico State University	24,000,000	17.23%	344,336	0	344,336	0	344,336
153 956 New Mexico Highlands University	6,000,000	4.31%	86,084	0	86,084	0	86,084
154 958 Western New Mexico University	4,000,000	2.87%	57,389	0	57,389	0	57,389
155 960 Eastern New Mexico University	11,000,000	7.90%	157,821	0	157,821	0	157,821
156 962 New Mexico Inst of Mining & Techn	18,000,000	12.92%	258,252	0	258,252	0	258,252
157 964 Northern New Mexico College	2,000,000	1.44%	28,695	0	28,695	0	28,695
165 978 New Mexico Military Institute	5,000,000	3.59%	71,737	0	71,737	0	71,737
169 999 Other	10,200,500	7.32%	146,350	0	146,350	0	146,350
<b>Subtotal</b>	<b>139,300,500</b>	<b>100.00%</b>	<b>1,998,593</b>	<b>0</b>	<b>1,998,593</b>	<b>0</b>	<b>1,998,593</b>
Direct Bills					0		0
<b>Total</b>					<b>\$1,998,593</b>		<b>\$1,998,593</b>
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO**  
**FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
 3/6/2018

STB 2013A Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 341-543 DFA - Comm Dev & Local Gov	22,188,405	12.78%	\$427,566	\$0	\$427,566	\$0	\$427,566
8 350-608 GSD Facilities Management	42,000,000	24.19%	809,332	0	809,332	0	809,332
27 218 Administrative Office of the Courts	1,000,000	0.58%	19,270	0	19,270	0	19,270
28 219 Supreme Crt Building Commission	300,000	0.17%	5,781	0	5,781	0	5,781
30 232 Judicial District Court 2nd	326,100	0.19%	6,284	0	6,284	0	6,284
42 244 Bernalillo County Metropolitan Crt	369,000	0.21%	7,111	0	7,111	0	7,111
60 333 Taxation and Revenue	1,500,000	0.86%	28,905	0	28,905	0	28,905
84 370 Secretary of State	7,000,000	4.03%	134,889	0	134,889	0	134,889
90 417 Border Authority	350,000	0.20%	6,744	0	6,744	0	6,744
92 419 Economic Development	500,000	0.29%	9,635	0	9,635	0	9,635
98 460 NM State Fair	119,000	0.07%	2,293	0	2,293	0	2,293
103 490 Cumbres & Toltec Railroad Comm	850,000	0.49%	16,379	0	16,379	0	16,379
105 495 Spaceport Authority	3,000,000	1.73%	57,809	0	57,809	0	57,809
106 505 Dept of Cultural Affairs	6,117,336	3.52%	117,880	0	117,880	0	117,880
108 516 Dept of Game & Fish	1,500,000	0.86%	28,905	0	28,905	0	28,905
113 550 Office of State Engineer/ISC	5,325,000	3.07%	102,612	0	102,612	0	102,612
114 551 Interstate Stream Commission	583,288	0.34%	11,240	0	11,240	0	11,240
121 609 Indian Affairs	5,480,042	3.16%	105,599	0	105,599	0	105,599
131 665 Dept of Health	900,000	0.52%	17,343	0	17,343	0	17,343
132 667 Dept of Environment	10,679,050	6.15%	205,783	0	205,783	0	205,783
137 705 Dept of Military Affairs	500,000	0.29%	9,635	0	9,635	0	9,635
144 805 Dept of Transportation	7,057,400	4.07%	135,995	0	135,995	0	135,995
145 924 Public Education Department	11,662,825	6.72%	224,740	0	224,740	0	224,740
150 950 Higher Education Other	7,605,728	4.38%	146,561	0	146,561	0	146,561
151 952 University of New Mexico	9,990,234	5.75%	192,510	0	192,510	0	192,510
152 954 New Mexico State University	5,397,790	3.11%	104,014	0	104,014	0	104,014
153 956 New Mexico Highlands University	2,465,000	1.42%	47,500	0	47,500	0	47,500
154 958 Western New Mexico University	2,869,500	1.65%	55,295	0	55,295	0	55,295
155 960 Eastern New Mexico University	4,728,000	2.72%	91,108	0	91,108	0	91,108
156 962 New Mexico Inst of Mining & Techn	6,335,000	3.65%	122,074	0	122,074	0	122,074
157 964 Northern New Mexico College	900,000	0.52%	17,343	0	17,343	0	17,343
169 999 Other	3,997,292	2.30%	77,027	0	77,027	0	77,027
<b>Subtotal</b>	173,595,990	100.00%	3,345,160	0	3,345,160	0	3,345,160
Direct Bills				0			0
<b>Total</b>					<b>\$3,345,160</b>		<b>\$3,345,160</b>
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

**STB 2013SC Allocations**

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 341-543 DFA - Comm Dev & Local Gov	500,000	10.07%	\$0	\$0	\$0	\$0	\$0
114 551 Interstate Stream Commission	15,412	0.31%	0	0	0	0	0
132 667 Dept of Environment	4,400,000	88.61%	0	0	0	0	0
152 954 New Mexico State University	50,000	1.01%	0	0	0	0	0
<b>Subtotal</b>	4,965,412	100.00%	0	0	0	0	0
Direct Bills					0		0
<b>Total</b>					\$0		\$0
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO**  
**FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
 3/6/2018

**STB 2014A Allocations**

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 341-543 DFA - Comm Dev & Local Gov	26,631,300	16.04%	\$543,303	\$0	\$543,303	\$0	\$543,303
8 350-608 GSD Facilities Management	2,000,000	1.20%	40,802	0	40,802	0	40,802
29 231 Judicial District Court 1st	50,000	0.03%	1,020	0	1,020	0	1,020
30 232 Judicial District Court 2nd	90,000	0.05%	1,836	0	1,836	0	1,836
52 260 Judicial District Attorney 10th	39,000	0.02%	796	0	796	0	796
81 361 DoIT	5,000,000	3.01%	102,005	0	102,005	0	102,005
84 370 Secretary of State	6,000,000	3.61%	122,406	0	122,406	0	122,406
98 460 NM State Fair	1,083,000	0.65%	22,094	0	22,094	0	22,094
103 490 Cumbres & Toltec Railroad Comm	185,000	0.11%	3,774	0	3,774	0	3,774
105 495 Spaceport Authority	6,514,000	3.92%	132,892	0	132,892	0	132,892
106 505 Dept of Cultural Affairs	809,000	0.49%	16,504	0	16,504	0	16,504
109 521 Energy, Minerals & Natural Resour	1,935,500	1.17%	39,486	0	39,486	0	39,486
113 550 Office of State Engineer/ISC	11,280,000	6.79%	230,122	0	230,122	0	230,122
114 551 Interstate Stream Commission	12,376,667	7.45%	252,495	0	252,495	0	252,495
121 609 Indian Affairs	4,388,411	2.64%	89,528	0	89,528	0	89,528
132 667 Dept of Environment	46,590,567	28.06%	950,490	0	950,490	0	950,490
135 670 Veterans Services	600,000	0.36%	12,241	0	12,241	0	12,241
137 705 Dept of Military Affairs	500,000	0.30%	10,200	0	10,200	0	10,200
144 805 Dept of Transportation	13,423,387	8.08%	273,849	0	273,849	0	273,849
145 924 Public Education Department	14,833,277	8.93%	302,612	0	302,612	0	302,612
150 950 Higher Education Other	895,000	0.54%	18,259	0	18,259	0	18,259
151 952 University of New Mexico	3,577,660	2.15%	72,988	0	72,988	0	72,988
152 954 New Mexico State University	1,827,000	1.10%	37,272	0	37,272	0	37,272
153 956 New Mexico Highlands University	265,000	0.16%	5,406	0	5,406	0	5,406
154 958 Western New Mexico University	100,000	0.06%	2,040	0	2,040	0	2,040
155 960 Eastern New Mexico University	902,000	0.54%	18,402	0	18,402	0	18,402
156 962 New Mexico Inst of Mining & Techn	190,000	0.11%	3,876	0	3,876	0	3,876
165 978 New Mexico Military Institute	153,200	0.09%	3,125	0	3,125	0	3,125
169 999 Other	3,815,229	2.30%	77,834	0	77,834	0	77,834
<b>Subtotal</b>	<b>166,054,198</b>	<b>100.00%</b>	<b>3,387,658</b>	<b>0</b>	<b>3,387,658</b>	<b>0</b>	<b>3,387,658</b>
Direct Bills					0		0
<b>Total</b>					<b>\$3,387,658</b>		<b>\$3,387,658</b>
Basis Units: Bonds Sold Per Department							



**STATE OF NEW MEXICO**  
**FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
 3/6/2018

GOB 2015 Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
106 505 Dept of Cultural Affairs	3,800,000	2.28%	\$(24,791)	\$0	\$(24,791)	\$0	\$(24,791)
121 609 Indian Affairs	5,000,000	2.99%	(32,619)	0	(32,619)	0	(32,619)
145 924 Public Education Department	3,500,000	2.10%	(22,834)	0	(22,834)	0	(22,834)
150 950 Higher Education Other	27,030,000	16.19%	(176,341)	0	(176,341)	0	(176,341)
151 952 University of New Mexico	39,000,000	23.35%	(254,432)	0	(254,432)	0	(254,432)
152 954 New Mexico State University	25,100,000	15.03%	(163,750)	0	(163,750)	0	(163,750)
153 956 New Mexico Highlands University	5,000,000	2.99%	(32,619)	0	(32,619)	0	(32,619)
154 958 Western New Mexico University	6,000,000	3.59%	(39,143)	0	(39,143)	0	(39,143)
155 960 Eastern New Mexico University	14,325,000	8.58%	(93,455)	0	(93,455)	0	(93,455)
156 962 New Mexico Inst of Mining & Techn	15,000,000	8.98%	(97,858)	0	(97,858)	0	(97,858)
157 964 Northern New Mexico College	2,000,000	1.20%	(13,048)	0	(13,048)	0	(13,048)
165 978 New Mexico Military Institute	4,800,000	2.87%	(31,315)	0	(31,315)	0	(31,315)
167 980 NM Sch for the Deaf	16,433,440	9.84%	(107,210)	0	(107,210)	0	(107,210)
<b>Subtotal</b>	<b>166,988,440</b>	<b>100.00%</b>	<b>(1,089,415)</b>	<b>0</b>	<b>(1,089,415)</b>	<b>0</b>	<b>(1,089,415)</b>
Direct Bills					0		0
<b>Total</b>					<b>\$(1,089,415)</b>		<b>\$(1,089,415)</b>
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO**  
**FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

STB 2015A Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 341-543 DFA - Comm Dev & Local Gov	20,786,118	14.46%	\$775,326	\$0	\$775,326	\$0	\$775,326
8 350-608 GSD Facilities Management	15,168,238	10.56%	565,778	0	565,778	0	565,778
28 219 Supreme Crt Building Commission	300,000	0.21%	11,190	0	11,190	0	11,190
30 232 Judicial District Court 2nd	294,200	0.20%	10,974	0	10,974	0	10,974
43 251 Judicial District Attorney 1st	60,000	0.04%	2,238	0	2,238	0	2,238
81 361 DoIT	3,200,000	2.23%	119,361	0	119,361	0	119,361
90 417 Border Authority	187,500	0.13%	6,994	0	6,994	0	6,994
98 460 NM State Fair	2,445,000	1.70%	91,199	0	91,199	0	91,199
103 490 Cumbres & Toltec Railroad Comm	645,000	0.45%	24,059	0	24,059	0	24,059
105 495 Spaceport Authority	5,540,290	3.86%	206,654	0	206,654	0	206,654
109 521 Energy, Minerals & Natural Resour	1,952,500	1.36%	72,829	0	72,829	0	72,829
113 550 Office of State Engineer/ISC	1,834,050	1.28%	68,410	0	68,410	0	68,410
121 609 Indian Affairs	5,356,500	3.73%	199,798	0	199,798	0	199,798
132 667 Dept of Environment	9,788,100	6.81%	365,098	0	365,098	0	365,098
137 705 Dept of Military Affairs	700,000	0.49%	26,110	0	26,110	0	26,110
142 790 Dept of Public Safety	144,000	0.10%	5,371	0	5,371	0	5,371
143 795 Homeland Security & Emergency M	250,000	0.17%	9,325	0	9,325	0	9,325
144 805 Dept of Transportation	40,080,000	27.89%	1,494,992	0	1,494,992	0	1,494,992
145 924 Public Education Department	12,313,560	8.57%	459,298	0	459,298	0	459,298
150 950 Higher Education Other	7,545,000	5.25%	281,430	0	281,430	0	281,430
151 952 University of New Mexico	5,776,500	4.02%	215,465	0	215,465	0	215,465
152 954 New Mexico State University	2,020,624	1.41%	75,370	0	75,370	0	75,370
153 956 New Mexico Highlands University	1,190,000	0.83%	44,387	0	44,387	0	44,387
154 958 Western New Mexico University	900,000	0.63%	33,570	0	33,570	0	33,570
155 960 Eastern New Mexico University	2,404,190	1.67%	89,677	0	89,677	0	89,677
156 962 New Mexico Inst of Mining & Techn	2,190,000	1.52%	81,687	0	81,687	0	81,687
157 964 Northern New Mexico College	500,000	0.35%	18,650	0	18,650	0	18,650
167 980 NM Sch for the Deaf	130,000	0.09%	4,849	0	4,849	0	4,849
<b>Subtotal</b>	143,701,370	100.00%	5,360,088	0	5,360,088	0	5,360,088
Direct Bills					0		0
<b>Total</b>					<b>\$5,360,088</b>		<b>\$5,360,088</b>
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO**  
**FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
 3/6/2018

STB 2016A Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 341-543 DFA - Comm Dev & Local Gov	50,819,705	13.14%	\$157,902	\$0	\$157,902	\$0	\$157,902
8 350-608 GSD Facilities Management	39,900,000	10.32%	123,974	0	123,974	0	123,974
27 218 Administrative Office of the Courts	2,032,000	0.53%	6,314	0	6,314	0	6,314
28 219 Supreme Crt Building Commission	1,000,000	0.26%	3,107	0	3,107	0	3,107
29 231 Judicial District Court 1st	50,000	0.01%	155	0	155	0	155
30 232 Judicial District Court 2nd	416,100	0.11%	1,293	0	1,293	0	1,293
42 244 Bernalillo County Metropolitan Crt	369,000	0.10%	1,147	0	1,147	0	1,147
52 260 Judicial District Attorney 10th	39,000	0.01%	121	0	121	0	121
60 333 Taxation and Revenue	1,500,000	0.39%	4,661	0	4,661	0	4,661
81 361 DoIT	5,000,000	1.29%	15,536	0	15,536	0	15,536
84 370 Secretary of State	13,500,000	3.49%	41,946	0	41,946	0	41,946
90 417 Border Authority	350,000	0.09%	1,087	0	1,087	0	1,087
92 419 Economic Development	1,500,000	0.39%	4,661	0	4,661	0	4,661
98 460 NM State Fair	1,202,000	0.31%	3,735	0	3,735	0	3,735
103 490 Cumbres & Toltec Railroad Comm	2,535,000	0.66%	7,877	0	7,877	0	7,877
105 495 Spaceport Authority	9,514,000	2.46%	29,561	0	29,561	0	29,561
106 505 Dept of Cultural Affairs	7,926,336	2.05%	24,628	0	24,628	0	24,628
109 521 Energy, Minerals & Natural Resour	3,935,500	1.02%	12,228	0	12,228	0	12,228
113 550 Office of State Engineer/ISC	16,605,000	4.29%	51,594	0	51,594	0	51,594
114 551 Interstate Stream Commission	12,959,955	3.35%	40,268	0	40,268	0	40,268
121 609 Indian Affairs	9,868,453	2.55%	30,662	0	30,662	0	30,662
131 665 Dept of Health	900,000	0.23%	2,796	0	2,796	0	2,796
132 667 Dept of Environment	59,119,617	15.29%	183,691	0	183,691	0	183,691
135 670 Veterans Services	600,000	0.16%	1,864	0	1,864	0	1,864
136 690 Children, Youth & Families	1,600,000	0.41%	4,971	0	4,971	0	4,971
137 705 Dept of Military Affairs	1,000,000	0.26%	3,107	0	3,107	0	3,107
140 770 Dept of Corrections	12,800,000	3.31%	39,771	0	39,771	0	39,771
144 805 Dept of Transportation	20,480,787	5.30%	63,636	0	63,636	0	63,636
145 924 Public Education Department	26,496,102	6.85%	82,326	0	82,326	0	82,326
150 950 Higher Education Other	8,500,728	2.20%	26,413	0	26,413	0	26,413
151 952 University of New Mexico	13,567,894	3.51%	42,157	0	42,157	0	42,157
152 954 New Mexico State University	7,224,790	1.87%	22,448	0	22,448	0	22,448
153 956 New Mexico Highlands University	2,730,000	0.71%	8,482	0	8,482	0	8,482
154 958 Western New Mexico University	2,969,500	0.77%	9,227	0	9,227	0	9,227
155 960 Eastern New Mexico University	5,630,000	1.46%	17,493	0	17,493	0	17,493
156 962 New Mexico Inst of Mining & Techn	6,525,000	1.69%	20,274	0	20,274	0	20,274
157 964 Northern New Mexico College	900,000	0.23%	2,796	0	2,796	0	2,796
165 978 New Mexico Military Institute	153,200	0.04%	476	0	476	0	476
169 999 Other	34,512,521	8.92%	107,234	0	107,234	0	107,234

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

STB 2016A Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	386,732,188	100.00%	1,201,620	0	1,201,620	0	1,201,620
Direct Bills					0		0
<b>Total</b>					<b>\$1,201,620</b>		<b>\$1,201,620</b>
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

**STB 2016C Allocations**

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 341-543 DFA - Comm Dev & Local Gov	16,460,468	38.45%	\$11,546	\$0	\$11,546	\$0	\$11,546
92 419 Economic Development	210,000	0.49%	147	0	147	0	147
106 505 Dept of Cultural Affairs	462,000	1.08%	324	0	324	0	324
113 550 Office of State Engineer/ISC	1,933,703	4.52%	1,356	0	1,356	0	1,356
121 609 Indian Affairs	385,000	0.90%	270	0	270	0	270
132 667 Dept of Environment	450,000	1.05%	316	0	316	0	316
135 670 Veterans Services	600,000	1.40%	421	0	421	0	421
144 805 Dept of Transportation	181,000	0.42%	127	0	127	0	127
145 924 Public Education Department	361,000	0.84%	253	0	253	0	253
169 999 Other	21,765,392	50.84%	15,267	0	15,267	0	15,267
<b>Subtotal</b>	<b>42,808,563</b>	<b>100.00%</b>	<b>30,028</b>	<b>0</b>	<b>30,028</b>	<b>0</b>	<b>30,028</b>
Direct Bills					0		0
<b>Total</b>					<b>\$30,028</b>		<b>\$30,028</b>

Basis Units: Bonds Sold Per Department

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

STB 2016D Allocations

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 341-543 DFA - Comm Dev & Local Gov	2,454,000	7.68%	\$(13,601)	\$0	\$(13,601)	\$0	\$(13,601)
8 350-608 GSD Facilities Management	500,000	1.57%	(2,771)	0	(2,771)	0	(2,771)
27 218 Administrative Office of the Courts	534,561	1.67%	(2,963)	0	(2,963)	0	(2,963)
113 550 Office of State Engineer/ISC	500,000	1.57%	(2,771)	0	(2,771)	0	(2,771)
121 609 Indian Affairs	283,000	0.89%	(1,569)	0	(1,569)	0	(1,569)
132 667 Dept of Environment	1,125,160	3.52%	(6,236)	0	(6,236)	0	(6,236)
140 770 Dept of Corrections	2,400,000	7.51%	(13,302)	0	(13,302)	0	(13,302)
142 790 Dept of Public Safety	3,218,000	10.07%	(17,836)	0	(17,836)	0	(17,836)
144 805 Dept of Transportation	19,930,946	62.39%	(110,469)	0	(110,469)	0	(110,469)
145 924 Public Education Department	804,987	2.52%	(4,462)	0	(4,462)	0	(4,462)
154 958 Western New Mexico University	195,000	0.61%	(1,081)	0	(1,081)	0	(1,081)
<b>Subtotal</b>	<b>31,945,654</b>	<b>100.00%</b>	<b>(177,061)</b>	<b>0</b>	<b>(177,061)</b>	<b>0</b>	<b>(177,061)</b>
Direct Bills					0		0
<b>Total</b>					<b>\$(177,061)</b>		<b>\$(177,061)</b>

Basis Units: Bonds Sold Per Department

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

**STB 2016E Allocations**

Dept:3 Interest Expense

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 341-543 DFA - Comm Dev & Local Gov	921,100	4.83%	\$(5,517)	\$0	\$(5,517)	\$0	\$(5,517)
92 419 Economic Development	16,000,000	83.82%	(95,827)	0	(95,827)	0	(95,827)
106 505 Dept of Cultural Affairs	300,000	1.57%	(1,797)	0	(1,797)	0	(1,797)
113 550 Office of State Engineer/ISC	500,000	2.62%	(2,995)	0	(2,995)	0	(2,995)
144 805 Dept of Transportation	710,000	3.72%	(4,252)	0	(4,252)	0	(4,252)
145 924 Public Education Department	657,763	3.45%	(3,939)	0	(3,939)	0	(3,939)
<b>Subtotal</b>	<b>19,088,863</b>	<b>100.00%</b>	<b>(114,327)</b>	<b>0</b>	<b>(114,327)</b>	<b>0</b>	<b>(114,327)</b>
Direct Bills					0		0
<b>Total</b>					<b>\$(114,327)</b>		<b>\$(114,327)</b>
Basis Units: Bonds Sold Per Department							

**STATE OF NEW MEXICO**  
**FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

**Allocation Summary**

Dept:3 Interest Expense

Department	GOB 2001	GOB 2003	GOB 2003 B	GOB 2005	GOB 2007	GOB 2008A REF	GOB 2009	STB 2002 A SUPP	STB 2003 B	STB 2004 B
6 341-543 DFA - Comm Dev & Local Gov	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 350-608 GSD Facilities Management	0	0	0	0	0	0	152,076	0	0	0
14 950 Higher Education Department	0	(0)	0	(865)	141,651	0	771,027	0	0	0
15 111 Legislative Council Service	0	0	0	0	0	0	0	0	0	0
25 215 Court of Appeals	0	0	0	0	0	0	0	0	0	0
27 218 Administrative Office of the Courts	0	0	0	0	0	0	0	0	0	0
28 219 Supreme Crt Building Commission	0	0	0	0	0	0	0	0	0	0
29 231 Judicial District Court 1st	0	0	0	0	0	0	0	0	0	0
30 232 Judicial District Court 2nd	0	0	0	0	0	0	0	0	0	0
31 233 Judicial District Court 3rd	0	0	0	0	0	0	0	0	0	0
33 235 Judicial District Court 5th	0	0	0	0	0	0	0	0	0	0
34 236 Judicial District Court 6th	0	0	0	0	0	0	0	0	0	0
35 237 Judicial District Court 7th	0	0	0	0	0	0	0	0	0	0
36 238 Judicial District Court 8th	0	0	0	0	0	0	0	0	0	0
37 239 Judicial District Court 9th	0	0	0	0	0	0	0	0	0	0
39 241 Judicial District Court 11th	0	0	0	0	0	0	0	0	0	0
41 243 Judicial District Court 13th	0	0	0	0	0	0	0	0	0	0
42 244 Bernalillo County Metropolitan Crt	0	0	0	0	0	0	0	0	0	0
43 251 Judicial District Attorney 1st	0	0	0	0	0	0	0	0	0	0
52 260 Judicial District Attorney 10th	0	0	0	0	0	0	0	0	0	0
55 263 Judicial District Attorney 13th	0	0	0	0	0	0	0	0	0	0
60 333 Taxation and Revenue	0	0	0	0	0	0	0	0	0	0
81 361 DoIT	0	0	0	0	0	0	0	0	0	0
84 370 Secretary of State	0	0	0	0	0	0	0	0	0	0
90 417 Border Authority	0	0	0	0	0	0	0	0	0	0
91 418 Tourism Department	0	0	0	0	0	0	0	0	0	0
92 419 Economic Development	0	0	0	0	0	0	0	0	0	0
94 430 Public Regulation Commission	0	0	0	0	0	0	0	0	0	0
98 460 NM State Fair	0	0	0	0	0	0	0	0	0	0
103 490 Cumbres & Toltec Railroad Comm	0	0	0	0	0	0	0	0	0	0
104 491 Military Base Planning	0	0	0	0	0	0	0	0	0	0
105 495 Spaceport Authority	0	0	0	0	0	0	0	0	0	0
106 505 Dept of Cultural Affairs	0	(1)	0	(54)	16,442	0	76,038	0	0	0
108 516 Dept of Game & Fish	0	0	0	0	0	0	0	0	0	0
109 521 Energy, Minerals & Natural Resour	0	0	0	0	0	0	0	0	0	0
113 550 Office of State Engineer/ISC	0	(1)	0	0	0	0	0	0	0	0
114 551 Interstate Stream Commission	0	0	0	0	0	0	0	0	0	0
121 609 Indian Affairs	0	0	0	0	0	0	45,623	0	0	0
122 624 Aging & Long Term Svcs	0	(0)	0	(52)	86,624	0	223,552	0	0	0
131 665 Dept of Health	0	0	0	0	0	0	65,819	0	0	0
132 667 Dept of Environment	0	0	0	0	0	0	0	0	0	0



**STATE OF NEW MEXICO**  
**FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
 3/6/2018

**Allocation Summary**

Dept:3 Interest Expense

Department	GOB 2001	GOB 2003	GOB 2003 B	GOB 2005	GOB 2007	GOB 2008A REF	GOB 2009	STB 2002 A SUPP	STB 2003 B	STB 2004 B
135 670 Veterans Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
136 690 Children, Youth & Families	0	0	0	0	0	0	0	0	0	0
137 705 Dept of Military Affairs	0	0	0	0	0	0	0	0	0	0
140 770 Dept of Corrections	0	0	0	0	0	0	0	0	0	0
142 790 Dept of Public Safety	0	0	0	0	0	0	0	0	0	0
143 795 Homeland Security & Emergency M	0	0	0	0	0	0	0	0	0	0
144 805 Dept of Transportation	0	0	0	0	0	0	0	0	0	0
145 924 Public Education Department	0	(0)	0	(98)	16,442	0	45,623	0	(122)	(10)
148 940 Public School Facilities Authority	0	0	0	0	0	0	0	0	0	0
150 950 Higher Education Other	0	0	0	0	0	0	0	0	0	0
151 952 University of New Mexico	0	(1)	0	0	101,395	0	649,366	0	0	0
152 954 New Mexico State University	0	(1)	0	0	125,510	0	504,893	0	0	0
153 956 New Mexico Highlands University	0	(0)	0	0	60,289	0	164,242	0	0	0
154 958 Western New Mexico University	0	(0)	0	0	38,366	0	121,661	0	0	0
155 960 Eastern New Mexico University	0	(0)	0	0	63,303	0	243,322	0	0	0
156 962 New Mexico Inst of Mining & Techn	0	(0)	0	0	41,106	0	121,661	0	0	0
157 964 Northern New Mexico College	0	(0)	0	0	18,087	0	91,246	0	0	0
158 966 Santa Fe Community College	0	(0)	0	0	0	0	0	0	0	0
159 968 Central New Mexico Comm Colleg	0	(0)	0	0	0	0	0	0	0	0
160 970 Luna Community College	0	(0)	0	0	0	0	0	0	0	0
161 972 Mesalands Community College	0	(0)	0	0	0	0	0	0	0	0
162 974 New Mexico Junior College	0	(0)	0	0	0	0	0	0	0	0
163 976 San Juan College	0	(0)	0	0	0	0	0	0	0	0
164 977 Clovis Community College	0	(0)	0	0	0	0	0	0	0	0
165 978 New Mexico Military Institute	0	(0)	0	0	18,635	0	76,038	0	0	0
166 979 NM Sch for the Visually Impaired	0	(0)	0	0	16,442	0	0	0	0	0
167 980 NM Sch for the Deaf	0	(0)	0	0	38,366	0	45,623	0	0	0
169 999 Other	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>\$0</b>	<b>\$(6)</b>	<b>\$0</b>	<b>\$(1,070)</b>	<b>\$782,659</b>	<b>\$0</b>	<b>\$3,397,810</b>	<b>\$0</b>	<b>\$(122)</b>	<b>\$(10)</b>

**STATE OF NEW MEXICO**  
**FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
 3/6/2018

**Allocation Summary**

**Dept:3 Interest Expense**

Department	STB 2005 A	STB 2005 B1	STB 2005 B2	STB 2006 A	STB 2007 A	STB 2008 A1	STB 2008 A2	STB 2009 A	STB 2010 A	SSTB 2010 B
6 341-543 DFA - Comm Dev & Local Gov	\$(449)	\$(18)	\$0	\$208,572	\$56,627	\$313,757	\$0	\$174,913	\$114,924	\$0
8 350-608 GSD Facilities Management	0	(9)	0	2,488	103,184	569,439	0	573,905	62,222	0
14 950 Higher Education Department	0	0	0	9,842	8,721	33,762	0	0	0	0
15 111 Legislative Council Service	0	0	0	0	0	969	0	0	0	0
25 215 Court of Appeals	0	0	0	0	42,513	77,554	0	7,564	0	0
27 218 Administrative Office of the Courts	0	0	0	0	0	0	0	18,910	0	0
28 219 Supreme Crt Building Commission	0	0	0	273	0	0	0	13,237	0	0
29 231 Judicial District Court 1st	0	(0)	0	0	0	0	0	0	0	0
30 232 Judicial District Court 2nd	(1)	0	0	0	0	0	0	0	0	0
31 233 Judicial District Court 3rd	0	(0)	0	0	0	0	0	0	0	0
33 235 Judicial District Court 5th	0	0	0	547	0	0	0	0	0	0
34 236 Judicial District Court 6th	0	0	0	0	0	0	0	4,160	0	0
35 237 Judicial District Court 7th	0	0	0	273	0	0	0	567	0	0
36 238 Judicial District Court 8th	0	0	0	0	0	0	0	3,309	0	0
37 239 Judicial District Court 9th	0	(0)	0	0	0	0	0	0	0	0
39 241 Judicial District Court 11th	0	0	0	383	0	0	0	7,091	0	0
41 243 Judicial District Court 13th	0	0	0	0	0	0	0	0	220	0
42 244 Bernalillo County Metropolitan Crt	0	0	0	0	0	0	0	3,063	0	0
43 251 Judicial District Attorney 1st	0	0	0	0	0	0	0	0	0	0
52 260 Judicial District Attorney 10th	0	0	0	0	0	0	0	0	0	0
55 263 Judicial District Attorney 13th	(0)	(0)	0	0	0	0	0	0	0	0
60 333 Taxation and Revenue	0	0	0	0	0	0	0	3,782	0	0
81 361 DoIT	0	0	0	0	0	0	0	139,931	0	0
84 370 Secretary of State	0	0	0	0	0	0	0	0	0	0
90 417 Border Authority	0	0	0	0	0	0	0	0	0	0
91 418 Tourism Department	0	(0)	0	0	0	0	0	0	0	0
92 419 Economic Development	(2)	0	0	0	0	0	0	0	0	0
94 430 Public Regulation Commission	0	0	0	0	0	2,585	0	0	0	0
98 460 NM State Fair	0	(0)	0	0	41,695	0	0	0	7,264	0
103 490 Cumbres & Toltec Railroad Comm	0	(0)	0	0	0	0	0	18,910	0	0
104 491 Military Base Planning	0	0	0	0	0	12,926	0	9,455	0	0
105 495 Spaceport Authority	0	0	0	0	0	0	0	0	528,368	0
106 505 Dept of Cultural Affairs	(9)	(3)	0	0	18,800	80,584	0	89,593	2,752	0
108 516 Dept of Game & Fish	0	(1)	0	0	0	0	0	4,727	0	0
109 521 Energy, Minerals & Natural Resour	0	(0)	0	24,496	41	61,268	0	87,929	8,476	0
113 550 Office of State Engineer/ISC	(46)	(4)	0	52,218	666	48,213	0	28,364	122,185	0
114 551 Interstate Stream Commission	(163)	0	0	2,980	218	0	0	0	2,312	0
121 609 Indian Affairs	(107)	(3)	0	42,608	10,219	144,056	0	18,910	20,037	0
122 624 Aging & Long Term Svcs	(70)	(1)	0	7,947	8,708	4,201	0	90,766	8,806	0
131 665 Dept of Health	(2)	(0)	0	0	9,936	0	0	1,891	0	0
132 667 Dept of Environment	(234)	(4)	0	82,842	74,742	164,132	0	63,024	78,829	0

**STATE OF NEW MEXICO**  
**FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
 3/6/2018

**Allocation Summary**

Dept:3 Interest Expense

Department	STB 2005 A	STB 2005 B1	STB 2005 B2	STB 2006 A	STB 2007 A	STB 2008 A1	STB 2008 A2	STB 2009 A	STB 2010 A	SSTB 2010 B
135 670 Veterans Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
136 690 Children, Youth & Families	0	0	0	2,734	0	0	0	0	0	0
137 705 Dept of Military Affairs	(3)	(1)	0	0	0	32,314	0	0	33,023	0
140 770 Dept of Corrections	0	0	0	0	0	0	0	0	0	0
142 790 Dept of Public Safety	0	(2)	0	0	0	0	0	37,819	0	0
143 795 Homeland Security & Emergency M	0	0	0	2,734	0	0	0	0	0	0
144 805 Dept of Transportation	(172)	(7)	0	66,863	112,740	141,768	0	593,694	1,117,382	0
145 924 Public Education Department	(166)	(11)	(75)	97,969	0	102,151	(14)	94,548	34,841	2,278,277
148 940 Public School Facilities Authority	0	(34)	0	0	107,487	0	0	90,766	1,114,772	0
150 950 Higher Education Other	0	0	0	0	0	0	0	0	0	0
151 952 University of New Mexico	(2)	(4)	0	99,050	82,541	98,306	0	105,421	2,972	0
152 954 New Mexico State University	0	(0)	0	27,110	0	62,043	0	0	12,329	0
153 956 New Mexico Highlands University	0	(0)	0	2,734	10,901	0	0	7,564	15,411	0
154 958 Western New Mexico University	0	0	0	0	0	0	0	7,564	0	0
155 960 Eastern New Mexico University	0	(0)	0	7,382	4,360	10,341	0	7,564	440	0
156 962 New Mexico Inst of Mining & Techn	0	0	0	4,156	10,901	3,878	0	7,564	0	0
157 964 Northern New Mexico College	0	0	0	0	0	0	0	3,309	6,715	0
158 966 Santa Fe Community College	0	(0)	0	0	0	0	0	0	0	0
159 968 Central New Mexico Comm Colleg	0	(0)	0	0	0	0	0	0	0	0
160 970 Luna Community College	0	(0)	0	0	0	0	0	0	0	0
161 972 Mesalands Community College	0	0	0	0	0	0	0	0	0	0
162 974 New Mexico Junior College	0	0	0	0	0	0	0	0	0	0
163 976 San Juan College	0	(1)	0	0	0	0	0	0	0	0
164 977 Clovis Community College	0	0	0	0	0	0	0	0	0	0
165 978 New Mexico Military Institute	0	(0)	0	2,461	0	0	0	41,601	0	0
166 979 NM Sch for the Visually Impaired	0	0	0	0	29,977	20,681	0	0	0	0
167 980 NM Sch for the Deaf	0	0	0	0	0	0	0	0	0	0
169 999 Other	0	0	0	0	8,294	0	0	643,250	0	0
<b>Total</b>	<b>\$(1,425)</b>	<b>\$(105)</b>	<b>\$(75)</b>	<b>\$748,661</b>	<b>\$743,269</b>	<b>\$1,984,927</b>	<b>\$(14)</b>	<b>\$3,004,664</b>	<b>\$3,294,279</b>	<b>\$2,278,277</b>

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Dept:3 Interest Expense

Department	STB 2010 D	GOB 2011	STB 2012 A	STB 2011 A1	GOB 2013	STB 2013A	STB 2013SC	STB 2014A	GOB 2015	STB 2015A
6 341-543 DFA - Comm Dev & Local Gov	\$(78)	\$0	\$511,293	\$34,252	\$0	\$427,566	\$0	\$543,303	\$0	\$775,326
8 350-608 GSD Facilities Management	(31)	0	628,975	606,268	0	809,332	0	40,802	0	565,778
14 950 Higher Education Department	(5)	36,279	0	0	0	0	0	0	0	0
15 111 Legislative Council Service	0	0	0	0	0	0	0	0	0	0
25 215 Court of Appeals	(12)	0	0	0	0	0	0	0	0	0
27 218 Administrative Office of the Courts	0	0	0	17,674	0	19,270	0	0	0	0
28 219 Supreme Crt Building Commission	(0)	0	0	11,988	0	5,781	0	0	0	11,190
29 231 Judicial District Court 1st	0	0	0	0	0	0	0	1,020	0	0
30 232 Judicial District Court 2nd	0	0	0	0	0	6,284	0	1,836	0	10,974
31 233 Judicial District Court 3rd	0	0	0	0	0	0	0	0	0	0
33 235 Judicial District Court 5th	(0)	0	0	0	0	0	0	0	0	0
34 236 Judicial District Court 6th	0	0	0	0	0	0	0	0	0	0
35 237 Judicial District Court 7th	(0)	0	0	0	0	0	0	0	0	0
36 238 Judicial District Court 8th	0	0	0	0	0	0	0	0	0	0
37 239 Judicial District Court 9th	0	0	0	0	0	0	0	0	0	0
39 241 Judicial District Court 11th	(0)	0	0	0	0	0	0	0	0	0
41 243 Judicial District Court 13th	0	0	0	0	0	0	0	0	0	0
42 244 Bernalillo County Metropolitan Crt	0	0	0	0	0	7,111	0	0	0	0
43 251 Judicial District Attorney 1st	0	0	0	0	0	0	0	0	0	2,238
52 260 Judicial District Attorney 10th	0	0	0	0	0	0	0	796	0	0
55 263 Judicial District Attorney 13th	0	0	0	0	0	0	0	0	0	0
60 333 Taxation and Revenue	0	0	0	0	0	28,905	0	0	0	0
81 361 DoIT	0	0	99,905	0	0	0	0	102,005	0	119,361
84 370 Secretary of State	0	0	0	8,563	0	134,889	0	122,406	0	0
90 417 Border Authority	0	0	0	0	0	6,744	0	0	0	6,994
91 418 Tourism Department	0	0	0	0	0	0	0	0	0	0
92 419 Economic Development	0	0	0	17,126	0	9,635	0	0	0	0
94 430 Public Regulation Commission	0	0	0	0	0	0	0	0	0	0
98 460 NM State Fair	(12)	0	0	0	0	2,293	0	22,094	0	91,199
103 490 Cumbres & Toltec Railroad Comm	0	0	0	25,689	0	16,379	0	3,774	0	24,059
104 491 Military Base Planning	0	0	0	0	0	0	0	0	0	0
105 495 Spaceport Authority	0	0	0	0	0	57,809	0	132,892	0	206,654
106 505 Dept of Cultural Affairs	(6)	54,418	23,825	17,126	53,085	117,880	0	16,504	(24,791)	0
108 516 Dept of Game & Fish	0	0	0	0	0	28,905	0	0	0	0
109 521 Energy, Minerals & Natural Resour	(7)	0	0	8,563	0	0	0	39,486	0	72,829
113 550 Office of State Engineer/ISC	(15)	0	6,353	0	0	102,612	0	230,122	0	68,410
114 551 Interstate Stream Commission	(0)	0	19,790	0	0	11,240	0	252,495	0	0
121 609 Indian Affairs	(15)	0	42,345	0	44,477	105,599	0	89,528	(32,619)	199,798
122 624 Aging & Long Term Svcs	(5)	139,673	63,533	66,124	0	0	0	0	0	0
131 665 Dept of Health	(3)	0	0	0	0	17,343	0	0	0	0
132 667 Dept of Environment	(46)	0	211,819	31,684	0	205,783	0	950,490	0	365,098

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Department	STB 2010 D	GOB 2011	STB 2012 A	STB 2011 A1	GOB 2013	STB 2013A	STB 2013SC	STB 2014A	GOB 2015	STB 2015A
135 670 Veterans Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,241	\$0	\$0
136 690 Children, Youth & Families	(1)	0	0	0	0	0	0	0	0	0
137 705 Dept of Military Affairs	0	0	0	27,402	0	9,635	0	10,200	0	26,110
140 770 Dept of Corrections	0	0	0	0	0	0	0	0	0	0
142 790 Dept of Public Safety	0	0	0	0	0	0	0	0	0	5,371
143 795 Homeland Security & Emergency M	(1)	0	0	0	0	0	0	0	0	9,325
144 805 Dept of Transportation	(53)	0	136,756	0	0	135,995	0	273,849	0	1,494,992
145 924 Public Education Department	(29)	126,975	219,426	0	43,042	224,740	0	302,612	(22,834)	459,298
148 940 Public School Facilities Authority	(32)	0	0	0	0	0	0	0	0	0
150 950 Higher Education Other	0	0	0	0	355,814	146,561	0	18,259	(176,341)	281,430
151 952 University of New Mexico	(53)	0	59,530	0	351,510	192,510	0	72,988	(254,432)	215,465
152 954 New Mexico State University	(8)	0	191,933	0	344,336	104,014	0	37,272	(163,750)	75,370
153 956 New Mexico Highlands University	(4)	0	1,906	0	86,084	47,500	0	5,406	(32,619)	44,387
154 958 Western New Mexico University	0	0	15,566	0	57,389	55,295	0	2,040	(39,143)	33,570
155 960 Eastern New Mexico University	(3)	0	0	0	157,821	91,108	0	18,402	(93,455)	89,677
156 962 New Mexico Inst of Mining & Techn	(4)	0	0	0	258,252	122,074	0	3,876	(97,858)	81,687
157 964 Northern New Mexico College	0	0	0	0	28,695	17,343	0	0	(13,048)	18,650
158 966 Santa Fe Community College	0	0	0	0	0	0	0	0	0	0
159 968 Central New Mexico Comm Colleg	0	0	0	0	0	0	0	0	0	0
160 970 Luna Community College	0	0	0	0	0	0	0	0	0	0
161 972 Mesalands Community College	0	0	0	0	0	0	0	0	0	0
162 974 New Mexico Junior College	0	0	0	0	0	0	0	0	0	0
163 976 San Juan College	0	0	0	0	0	0	0	0	0	0
164 977 Clovis Community College	0	0	0	0	0	0	0	0	0	0
165 978 New Mexico Military Institute	(1)	0	0	0	71,737	0	0	3,125	(31,315)	0
166 979 NM Sch for the Visually Impaired	(9)	0	0	0	0	0	0	0	0	0
167 980 NM Sch for the Deaf	0	0	0	0	0	0	0	0	(107,210)	4,849
169 999 Other	(3)	0	0	0	146,350	77,027	0	77,834	0	0
<b>Total</b>	<b>\$(437)</b>	<b>\$357,344</b>	<b>\$2,232,954</b>	<b>\$872,461</b>	<b>\$1,998,593</b>	<b>\$3,345,160</b>	<b>\$0</b>	<b>\$3,387,658</b>	<b>\$(1,089,415)</b>	<b>\$5,360,088</b>

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Dept:3 Interest Expense

Department	STB 2016A	STB 2016C	STB 2016D	STB 2016E	Total
6 341-543 DFA - Comm Dev & Local Gov	\$157,902	\$11,546	\$(13,601)	\$(5,517)	\$3,310,319
8 350-608 GSD Facilities Management	123,974	0	(2,771)	0	4,235,630
14 950 Higher Education Department	0	0	0	0	1,000,410
15 111 Legislative Council Service	0	0	0	0	969
25 215 Court of Appeals	0	0	0	0	127,618
27 218 Administrative Office of the Courts	6,314	0	(2,963)	0	59,204
28 219 Supreme Crt Building Commission	3,107	0	0	0	45,576
29 231 Judicial District Court 1st	155	0	0	0	1,175
30 232 Judicial District Court 2nd	1,293	0	0	0	20,385
31 233 Judicial District Court 3rd	0	0	0	0	(0)
33 235 Judicial District Court 5th	0	0	0	0	547
34 236 Judicial District Court 6th	0	0	0	0	4,160
35 237 Judicial District Court 7th	0	0	0	0	841
36 238 Judicial District Court 8th	0	0	0	0	3,309
37 239 Judicial District Court 9th	0	0	0	0	(0)
39 241 Judicial District Court 11th	0	0	0	0	7,474
41 243 Judicial District Court 13th	0	0	0	0	220
42 244 Bernalillo County Metropolitan Crt	1,147	0	0	0	11,320
43 251 Judicial District Attorney 1st	0	0	0	0	2,238
52 260 Judicial District Attorney 10th	121	0	0	0	917
55 263 Judicial District Attorney 13th	0	0	0	0	(0)
60 333 Taxation and Revenue	4,661	0	0	0	37,347
81 361 DoIT	15,536	0	0	0	476,737
84 370 Secretary of State	41,946	0	0	0	307,803
90 417 Border Authority	1,087	0	0	0	14,826
91 418 Tourism Department	0	0	0	0	(0)
92 419 Economic Development	4,661	147	0	(95,827)	(64,260)
94 430 Public Regulation Commission	0	0	0	0	2,585
98 460 NM State Fair	3,735	0	0	0	168,268
103 490 Cumbres & Toltec Railroad Comm	7,877	0	0	0	96,687
104 491 Military Base Planning	0	0	0	0	22,380
105 495 Spaceport Authority	29,561	0	0	0	955,283
106 505 Dept of Cultural Affairs	24,628	324	0	(1,797)	565,341
108 516 Dept of Game & Fish	0	0	0	0	33,631
109 521 Energy, Minerals & Natural Resour	12,228	0	0	0	315,308
113 550 Office of State Engineer/ISC	51,594	1,356	(2,771)	(2,995)	706,262
114 551 Interstate Stream Commission	40,268	0	0	0	329,141
121 609 Indian Affairs	30,662	270	(1,569)	0	759,819
122 624 Aging & Long Term Svcs	0	0	0	0	699,805
131 665 Dept of Health	2,796	0	0	0	97,779
132 667 Dept of Environment	183,691	316	(6,236)	0	2,405,930

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Department	STB 2016A	STB 2016C	STB 2016D	STB 2016E	Total
135 670 Veterans Services	\$1,864	\$421	\$0	\$0	\$14,526
136 690 Children, Youth & Families	4,971	0	0	0	7,705
137 705 Dept of Military Affairs	3,107	0	0	0	141,787
140 770 Dept of Corrections	39,771	0	(13,302)	0	26,469
142 790 Dept of Public Safety	0	0	(17,836)	0	25,352
143 795 Homeland Security & Emergency M	0	0	0	0	12,058
144 805 Dept of Transportation	63,636	127	(110,469)	(4,252)	4,022,850
145 924 Public Education Department	82,326	253	(4,462)	(3,939)	4,096,766
148 940 Public School Facilities Authority	0	0	0	0	1,312,960
150 950 Higher Education Other	26,413	0	0	0	652,136
151 952 University of New Mexico	42,157	0	0	0	1,818,718
152 954 New Mexico State University	22,448	0	0	0	1,343,500
153 956 New Mexico Highlands University	8,482	0	0	0	422,283
154 958 Western New Mexico University	9,227	0	(1,081)	0	300,453
155 960 Eastern New Mexico University	17,493	0	0	0	617,753
156 962 New Mexico Inst of Mining & Techn	20,274	0	0	0	577,566
157 964 Northern New Mexico College	2,796	0	0	0	173,792
158 966 Santa Fe Community College	0	0	0	0	(0)
159 968 Central New Mexico Comm Colleg	0	0	0	0	(0)
160 970 Luna Community College	0	0	0	0	(0)
161 972 Mesalands Community College	0	0	0	0	(0)
162 974 New Mexico Junior College	0	0	0	0	(0)
163 976 San Juan College	0	0	0	0	(1)
164 977 Clovis Community College	0	0	0	0	(0)
165 978 New Mexico Military Institute	476	0	0	0	182,757
166 979 NM Sch for the Visually Impaired	0	0	0	0	67,091
167 980 NM Sch for the Deaf	0	0	0	0	(18,373)
169 999 Other	107,234	15,267	0	0	1,075,253
<b>Total</b>	<b>\$1,201,620</b>	<b>\$30,028</b>	<b>\$(177,061)</b>	<b>\$(114,327)</b>	<b>\$33,636,385</b>

**FY 2019 STATEWIDE COST ALLOCATION PLAN**  
**DEPARTMENT OF FINANCE & ADMINISTRATION**  
**POLICY DEVELOPMENT, BUDGET OVERSIGHT & EDUCATION ACCOUNTABILITY**  
**NATURE AND EXTENT OF SERVICES**

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

Costs have been identified and allocated as follows:

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



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**A. Department Costs**

Dept:4 341-541 DFA - Policy & Budget

Description		Amount	General Admin	DFA Secretary	Policy & Budget	Board of Finance	Other Budget
<b>Personnel Costs</b>							
Salaries	S1	1,973,716	0	586,010	687,797	470,644	229,265
<i>Salary % Split</i>			<i>.00%</i>	<i>29.69%</i>	<i>34.85%</i>	<i>23.85%</i>	<i>11.62%</i>
Benefits	P	759,958	0	228,262	263,065	180,942	87,689
Subtotal - Personnel Costs		<u>2,733,674</u>	<u>0</u>	<u>814,272</u>	<u>950,862</u>	<u>651,586</u>	<u>316,954</u>
<b>Services &amp; Supplies Cost</b>							
Professional Fees	P	65,587	0	6,658	25,200	25,329	8,400
Travel	P	1,518	0	216	794	243	265
Brd/Comm Expense	P	721	0	0	0	721	0
Transportation Expense	P	297	0	0	223	0	74
Bld/Structures	P	0	0	0	0	0	0
Supplies	P	4,882	0	1,599	2,112	467	704
Telecomm	P	1,091	0	0	818	0	273
DOIT Svcs	P	48,489	0	14,046	18,579	9,671	6,193
Rental Expense	P	12,797	0	4,550	5,688	663	1,896
Other Operating	P	36,650	0	3,054	9,987	20,280	3,329
Deduct Direct Expense	P	(708,960)	0	0	0	(708,960)	0
Subtotal - Services & Supplies		<u>(536,928)</u>	<u>0</u>	<u>30,123</u>	<u>63,401</u>	<u>(651,586)</u>	<u>21,134</u>
<b>Department Cost Total</b>		<b>2,196,746</b>	<b>0</b>	<b>844,395</b>	<b>1,014,263</b>	<b>(0)</b>	<b>338,088</b>
<b>Adjustments to Cost</b>							
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Costs After Adjustments</b>		<b>2,196,746</b>	<b>0</b>	<b>844,395</b>	<b>1,014,263</b>	<b>(0)</b>	<b>338,088</b>
General Admin Distribution			0	0	0	0	0
<b>Grand Total</b>		<b><u>\$2,196,746</u></b>		<b><u>\$844,395</u></b>	<b><u>\$1,014,263</u></b>	<b><u>\$(0)</u></b>	<b><u>\$338,088</u></b>

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**B. Incoming Costs - (Default Spread Salary%)**

Dept:4 341-541 DFA - Policy & Budget

Department	First Incoming	Second Incoming	DFA Secretary	Policy & Budget	Board of Finance	Other Budget
1 Bataan Memorial	\$59,212	\$0	\$17,580	\$20,634	\$14,119	\$6,878
Subtotal - Building Depreciation	59,212	0	17,580	20,634	14,119	6,878
2 DFA Depreciation	1,385	0	411	483	330	161
Subtotal - Equipment Depreciation	1,385	0	411	483	330	161
4 DFA Secretary	0	185,306	55,019	64,575	44,187	21,525
4 Policy & Budget	0	157	47	55	37	18
Subtotal - 341-541 DFA - Policy & Budget	0	185,463	55,065	64,630	44,225	21,543
5 Program Support	0	162,530	48,256	56,638	38,756	18,879
Subtotal - 341-542 DFA - Program Support	0	162,530	48,256	56,638	38,756	18,879
7 Accounting	0	20,892	6,203	7,280	4,982	2,427
7 Contract Review	0	1,541	457	537	367	179
7 Payroll	0	1,683	500	586	401	195
7 IT Support	0	311,045	92,351	108,392	74,170	36,131
Subtotal - 341-544 DFA - Financial Cor	0	335,160	99,511	116,796	79,921	38,932
8 Facilities Maintenance	0	92,074	27,338	32,086	21,956	10,695
Subtotal - 350-608 GSD Facilities Man	0	92,074	27,338	32,086	21,956	10,695
9 Purchasing	0	1,122	333	391	268	130
Subtotal - 350-604 GSD Purchasing	0	1,122	333	391	268	130
10 Human Resources	0	3,440	1,021	1,199	820	400
10 Adjudication	0	576	171	201	137	67
Subtotal - 378 Personnel Board	0	4,016	1,192	1,399	958	466
11 Records Mgt	0	11,991	3,560	4,179	2,859	1,393
11 Micrographics	0	1,480	439	516	353	172
Subtotal - 369 Commission on Public R	0	13,471	4,000	4,694	3,212	1,565
13 Banking/Cash Mgmt	0	3,541	1,051	1,234	844	411
Subtotal - 394 State Treasurer	0	3,541	1,051	1,234	844	411
<b>Total Incoming</b>	<b>60,597</b>	<b>797,378</b>	<b>254,739</b>	<b>298,986</b>	<b>204,589</b>	<b>99,662</b>
<b>C. Total Allocated</b>		<b>\$3,054,721</b>	<b>\$1,099,134</b>	<b>\$1,313,249</b>	<b>\$204,589</b>	<b>\$437,750</b>
			35.98%	42.99%	6.70%	14.33%

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**DFA Secretary Allocations**

Dept:4 341-541 DFA - Policy & Budget

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 341-541 DFA - Policy & Budget	26	21.49%	\$185,306	\$0	\$185,306	\$0	\$185,306
5 341-542 DFA - Program Support	8	6.61%	57,017	0	57,017	19,937	76,954
6 341-543 DFA - Comm Dev & Local Gov	30	24.79%	213,815	0	213,815	74,762	288,577
7 341-544 DFA - Financial Control	57	47.11%	406,248	0	406,248	142,048	548,297
<b>Subtotal</b>	<b>121</b>	<b>100.00%</b>	<b>862,387</b>	<b>0</b>	<b>862,387</b>	<b>236,747</b>	<b>1,099,134</b>
Direct Bills					0		0
<b>Total</b>					<b>\$862,387</b>		<b>\$1,099,134</b>
Basis Units: FTEs Supported							

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**Policy & Budget Allocations**

**Dept:4 341-541 DFA - Policy & Budget**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 341-541 DFA - Policy & Budget	2,905.71	0.02%	\$157	\$0	\$157	\$0	\$157
5 341-542 DFA - Program Support	852.79	0.00%	46	0	46	12	59
6 341-543 DFA - Comm Dev & Local Gov	1,696.01	0.01%	92	0	92	25	116
7 341-544 DFA - Financial Control	5,845.18	0.03%	316	0	316	85	401
8 350-608 GSD Facilities Management	11,425.51	0.06%	618	0	618	166	784
9 350-604 GSD Purchasing	2,910.52	0.02%	157	0	157	42	200
10 378 Personnel Board	4,182.10	0.02%	226	0	226	61	287
11 369 Commission on Public Records	2,719.80	0.01%	147	0	147	39	187
12 305 Attorney General CS	35,887.80	0.19%	1,941	0	1,941	521	2,462
13 394 State Treasurer	3,554.90	0.02%	192	0	192	52	244
14 950 Higher Education Department	117,404.08	0.61%	6,350	0	6,350	1,705	8,055
15 111 Legislative Council Service	5,660.00	0.03%	306	0	306	82	388
16 112 Legislative Finance Committee	4,100.30	0.02%	222	0	222	60	281
17 114 Senate Chief Clerk	1,130.30	0.01%	61	0	61	16	78
18 115 House Chief Clerk	1,097.70	0.01%	59	0	59	16	75
19 117 Legislative Education Study Comr	1,233.40	0.01%	67	0	67	18	85
20 119 Legislative Building	4,054.90	0.02%	219	0	219	59	278
22 205 Supreme Court Law Library	1,509.80	0.01%	82	0	82	22	104
23 208 NM Compilation Commission	1,853.50	0.01%	100	0	100	27	127
24 210 Judicial Standards Commission	818.30	0.00%	44	0	44	12	56
25 215 Court of Appeals	5,705.01	0.03%	309	0	309	83	391
26 216 Supreme Court	3,311.91	0.02%	179	0	179	48	227
27 218 Administrative Office of the Courts	66,863.01	0.35%	3,617	0	3,617	971	4,587
28 219 Supreme Crt Building Commission	930.70	0.00%	50	0	50	14	64
29 231 Judicial District Court 1st	8,057.60	0.04%	436	0	436	117	553
30 232 Judicial District Court 2nd	26,988.82	0.14%	1,460	0	1,460	392	1,852
31 233 Judicial District Court 3rd	7,381.27	0.04%	399	0	399	107	506
32 234 Judicial District Court 4th	2,464.94	0.01%	133	0	133	36	169
33 235 Judicial District Court 5th	7,098.43	0.04%	384	0	384	103	487
34 236 Judicial District Court 6th	3,381.31	0.02%	183	0	183	49	232
35 237 Judicial District Court 7th	2,776.65	0.01%	150	0	150	40	190
36 238 Judicial District Court 8th	3,176.11	0.02%	172	0	172	46	218
37 239 Judicial District Court 9th	4,083.45	0.02%	221	0	221	59	280
38 240 Judicial District Court 10th	939.50	0.00%	51	0	51	14	64
39 241 Judicial District Court 11th	7,202.24	0.04%	390	0	390	105	494
40 242 Judicial District Court 12th	3,557.43	0.02%	192	0	192	52	244
41 243 Judicial District Court 13th	8,443.10	0.04%	457	0	457	123	579
42 244 Bernalillo County Metropolitan Crt	26,752.46	0.14%	1,447	0	1,447	388	1,835
43 251 Judicial District Attorney 1st	5,526.79	0.03%	299	0	299	80	379
44 252 Judicial District Attorney 2nd	19,368.54	0.10%	1,048	0	1,048	281	1,329
45 253 Judicial District Attorney 3rd	5,420.08	0.03%	293	0	293	79	372
46 254 Judicial District Attorney 4th	3,138.33	0.02%	170	0	170	46	215

**STATE OF NEW MEXICO**  
**FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
 3/6/2018

**Policy & Budget Allocations**

Dept:4 341-541 DFA - Policy & Budget

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 255 Judicial District Attorney 5th	5,166.34	0.03%	\$279	\$0	\$279	\$75	\$354
48 256 Judicial District Attorney 6th	3,128.22	0.02%	169	0	169	45	215
49 257 Judicial District Attorney 7th	2,425.97	0.01%	131	0	131	35	166
50 258 Judicial District Attorney 8th	2,594.40	0.01%	140	0	140	38	178
51 259 Judicial District Attorney 9th	2,898.42	0.02%	157	0	157	42	199
52 260 Judicial District Attorney 10th	1,202.40	0.01%	65	0	65	17	82
53 261 Judicial District Attorney 11th	4,221.53	0.02%	228	0	228	61	290
54 262 Judicial District Attorney 12th	3,440.97	0.02%	186	0	186	50	236
55 263 Judicial District Attorney 13th	5,624.40	0.03%	304	0	304	82	386
56 264 Administrative Office of the DAs	2,589.92	0.01%	140	0	140	38	178
57 265 Judicial District Attorney 11th Div I	2,595.63	0.01%	140	0	140	38	178
59 308 State Auditor	3,653.10	0.02%	198	0	198	53	251
60 333 Taxation and Revenue	99,533.72	0.52%	5,384	0	5,384	1,445	6,829
61 337 Investment Council	56,589.00	0.30%	3,061	0	3,061	822	3,882
62 340 Administrative Hearings Office	1,605.90	0.01%	87	0	87	23	110
65 341-543 DFA Comm Devel Other	3,586.46	0.02%	194	0	194	52	246
66 341-544 DFA Financial Control Other	147,578.28	0.77%	7,982	0	7,982	2,143	10,125
67 342 Public School Insurance Authority	416,559.68	2.18%	22,531	0	22,531	6,048	28,579
68 343 Retiree Healthcare Authority	316,184.89	1.65%	17,102	0	17,102	4,590	21,693
69 350-598 GSD Program Support	3,705.64	0.02%	200	0	200	54	254
71 350-605 GSD Printing & Graphics	1,292.70	0.01%	70	0	70	19	89
72 350-606 GSD Risk Management	409,103.49	2.14%	22,128	0	22,128	5,939	28,068
73 350-609 GSD Aviation	634.84	0.00%	34	0	34	9	44
74 350-609 GSD Motor Pool	7,356.33	0.04%	398	0	398	107	505
75 350-609 GSD Surplus Property	712.17	0.00%	39	0	39	10	49
76 352 Education Retirement Brd	30,551.90	0.16%	1,653	0	1,653	444	2,096
77 354 Sentencing Commission	626.60	0.00%	34	0	34	9	43
78 355 Public Defender	48,051.82	0.25%	2,599	0	2,599	698	3,297
79 356 Governor	3,261.00	0.02%	176	0	176	47	224
80 360 Lieutenant Governor	532.40	0.00%	29	0	29	8	37
81 361 DoIT	79,893.68	0.42%	4,321	0	4,321	1,160	5,481
82 366 Public Employees Retirement Assr	42,824.86	0.22%	2,316	0	2,316	622	2,938
84 370 Secretary of State	9,765.13	0.05%	528	0	528	142	670
86 379 Public Employees Labor Relations	217.28	0.00%	12	0	12	3	15
88 404 Brd of Examiners - Architects	387.70	0.00%	21	0	21	6	27
90 417 Border Authority	640.81	0.00%	35	0	35	9	44
91 418 Tourism Department	18,075.10	0.09%	978	0	978	262	1,240
92 419 Economic Development	14,400.16	0.08%	779	0	779	209	988
93 420 Regulation and Licensing	47,207.67	0.25%	2,553	0	2,553	685	3,239
94 430 Public Regulation Commission	32,217.81	0.17%	1,743	0	1,743	468	2,210
95 440 Superintendent of Insurance	41,960.96	0.22%	2,270	0	2,270	609	2,879
96 446 Brd of Medical Examiners	3,094.70	0.02%	167	0	167	45	212

**STATE OF NEW MEXICO**  
**FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
 3/6/2018

**Policy & Budget Allocations**

Dept:4 341-541 DFA - Policy & Budget

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
97 449 Board of Nursing	2,273.00	0.01%	\$123	\$0	\$123	\$33	\$156
98 460 NM State Fair	11,978.70	0.06%	648	0	648	174	822
99 464 Brd of Licensure - Engineers	4,784.70	0.02%	259	0	259	69	328
100 465 Gaming Control Brd	5,157.70	0.03%	279	0	279	75	354
101 469 Racing Commission	3,902.50	0.02%	211	0	211	57	268
102 479 Brd of Veterinary Medicine	359.60	0.00%	19	0	19	5	25
104 491 Military Base Planning	181.90	0.00%	10	0	10	3	12
105 495 Spaceport Authority	4,505.70	0.02%	244	0	244	65	309
106 505 Dept of Cultural Affairs	38,335.31	0.20%	2,074	0	2,074	557	2,630
107 508 Livestock Board	8,264.72	0.04%	447	0	447	120	567
108 516 Dept of Game & Fish	42,971.68	0.22%	2,324	0	2,324	624	2,948
109 521 Energy, Minerals & Natural Resour	75,620.47	0.40%	4,090	0	4,090	1,098	5,188
110 522 Youth Conservation Corp	4,925.80	0.03%	266	0	266	72	338
111 538 Intertribal Ceremonial Office	77.10	0.00%	4	0	4	1	5
112 539 Commission on Public Lands	18,071.56	0.09%	977	0	977	262	1,240
113 550 Office of State Engineer/ISC	59,058.14	0.31%	3,194	0	3,194	857	4,052
117 603 Office of African Amer Affairs	747.70	0.00%	40	0	40	11	51
118 604 Comm for Deaf & Hearing Impaired	5,649.80	0.03%	306	0	306	82	388
119 605 MLK Commission	311.20	0.00%	17	0	17	5	21
120 606 Commission for the Blind	12,838.50	0.07%	694	0	694	186	881
121 609 Indian Affairs	2,815.76	0.01%	152	0	152	41	193
122 624 Aging & Long Term Svcs	61,348.72	0.32%	3,318	0	3,318	891	4,209
123 630 Human Services	6,962,234.87	36.37%	376,581	0	376,581	101,080	477,661
124 631 Workforce Solutions	83,005.98	0.43%	4,490	0	4,490	1,205	5,695
125 632 Workers Compensation Admin	21,393.40	0.11%	1,157	0	1,157	311	1,468
127 644 Vocational Rehabilitation	49,379.79	0.26%	2,671	0	2,671	717	3,388
128 645 Disability Commission	1,848.80	0.01%	100	0	100	27	127
129 647 Developmental Disabilities Comm	6,625.20	0.03%	358	0	358	96	455
130 662 Miners' Hospital	38,278.53	0.20%	2,070	0	2,070	556	2,626
131 665 Dept of Health	568,221.98	2.97%	30,735	0	30,735	8,250	38,984
132 667 Dept of Environment	156,990.97	0.82%	8,492	0	8,492	2,279	10,771
133 668 Natural Resources Trustee	5,777.30	0.03%	312	0	312	84	396
135 670 Veterans Services	5,427.30	0.03%	294	0	294	79	372
136 690 Children, Youth & Families	505,900.39	2.64%	27,364	0	27,364	7,345	34,709
137 705 Dept of Military Affairs	26,295.30	0.14%	1,422	0	1,422	382	1,804
138 760 Parole Brd	476.20	0.00%	26	0	26	7	33
139 765 Juvenile Parole Brd	13.60	0.00%	1	0	1	0	1
140 770 Dept of Corrections	324,392.72	1.69%	17,546	0	17,546	4,710	22,256
141 780 Crime Victims Reparations	13,852.58	0.07%	749	0	749	201	950
142 790 Dept of Public Safety	155,676.45	0.81%	8,420	0	8,420	2,260	10,681
143 795 Homeland Security & Emergency M	17,699.50	0.09%	957	0	957	257	1,214
144 805 Dept of Transportation	1,376,339.20	7.19%	74,445	0	74,445	19,982	94,427

**STATE OF NEW MEXICO**  
**FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
 3/6/2018

**Policy & Budget Allocations**

Dept:4 341-541 DFA - Policy & Budget

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
145 924 Public Education Department	2,738,801.46	14.31%	\$148,139	\$0	\$148,139	\$39,763	\$187,902
148 940 Public School Facilities Authority	6,039.70	0.03%	327	0	327	88	414
149 949 Education Trust Board	2,895.40	0.02%	157	0	157	42	199
151 952 University of New Mexico	1,548,414.59	8.09%	83,752	0	83,752	22,480	106,233
152 954 New Mexico State University	636,064.71	3.32%	34,404	0	34,404	9,235	43,639
153 956 New Mexico Highlands University	73,092.61	0.38%	3,954	0	3,954	1,061	5,015
154 958 Western New Mexico University	59,732.81	0.31%	3,231	0	3,231	867	4,098
155 960 Eastern New Mexico University	171,950.68	0.90%	9,301	0	9,301	2,496	11,797
156 962 New Mexico Inst of Mining & Techn	176,895.95	0.92%	9,568	0	9,568	2,568	12,136
157 964 Northern New Mexico College	25,839.26	0.13%	1,398	0	1,398	375	1,773
158 966 Santa Fe Community College	86,446.86	0.45%	4,676	0	4,676	1,255	5,931
159 968 Central New Mexico Comm Colleg	210,565.05	1.10%	11,389	0	11,389	3,057	14,446
160 970 Luna Community College	26,959.10	0.14%	1,458	0	1,458	391	1,850
161 972 Mesalands Community College	11,754.03	0.06%	636	0	636	171	806
162 974 New Mexico Junior College	41,723.20	0.22%	2,257	0	2,257	606	2,863
163 976 San Juan College	102,603.18	0.54%	5,550	0	5,550	1,490	7,039
164 977 Clovis Community College	30,207.90	0.16%	1,634	0	1,634	439	2,072
165 978 New Mexico Military Institute	46,531.30	0.24%	2,517	0	2,517	676	3,192
166 979 NM Sch for the Visually Impaired	29,406.78	0.15%	1,591	0	1,591	427	2,018
167 980 NM Sch for the Deaf	27,944.69	0.15%	1,512	0	1,512	406	1,917
169 999 Other	93,116.71	0.49%	5,037	0	5,037	1,352	6,389
<b>Subtotal</b>	<b>19,142,100.37</b>	<b>100.00%</b>	<b>1,035,380</b>	<b>0</b>	<b>1,035,380</b>	<b>277,869</b>	<b>1,313,249</b>
Direct Bills					0		0
<b>Total</b>					<b>\$1,035,380</b>		<b>\$1,313,249</b>

Basis Units: Budget by Agy

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
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**Board of Finance Allocations**

Dept:4 341-541 DFA - Policy & Budget

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64 341-541 DFA Finance Board	100	100.00%	\$14,450	\$0	\$14,450	\$190,139	\$204,589
<b>Subtotal</b>	100	100.00%	14,450	0	14,450	190,139	204,589
Direct Bills					0		0
<b>Total</b>					\$14,450		\$204,589
Basis Units: Direct to DFA Board of Finance							



**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
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**Other Budget Allocations**

Dept:4 341-541 DFA - Policy & Budget

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
169 999 Other	100	100.00%	\$345,127	\$0	\$345,127	\$92,623	\$437,750
<b>Subtotal</b>	100	100.00%	345,127	0	345,127	92,623	437,750
Direct Bills					0		0
<b>Total</b>					\$345,127		\$437,750
Basis Units: Direct Allocation to Other							

**STATE OF NEW MEXICO**  
**FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
 3/6/2018

**Allocation Summary**

Dept:4 341-541 DFA - Policy & Budget

Department	DFA Secretary	Policy & Budget	Board of Finance	Other Budget	Total
4 341-541 DFA - Policy & Budget	\$185,306	\$157	\$0	\$0	\$185,463
5 341-542 DFA - Program Support	76,954	59	0	0	77,012
6 341-543 DFA - Comm Dev & Local Gov	288,577	116	0	0	288,693
7 341-544 DFA - Financial Control	548,297	401	0	0	548,698
8 350-608 GSD Facilities Management	0	784	0	0	784
9 350-604 GSD Purchasing	0	200	0	0	200
10 378 Personnel Board	0	287	0	0	287
11 369 Commission on Public Records	0	187	0	0	187
12 305 Attorney General CS	0	2,462	0	0	2,462
13 394 State Treasurer	0	244	0	0	244
14 950 Higher Education Department	0	8,055	0	0	8,055
15 111 Legislative Council Service	0	388	0	0	388
16 112 Legislative Finance Committee	0	281	0	0	281
17 114 Senate Chief Clerk	0	78	0	0	78
18 115 House Chief Clerk	0	75	0	0	75
19 117 Legislative Education Study Comr	0	85	0	0	85
20 119 Legislative Building	0	278	0	0	278
22 205 Supreme Court Law Library	0	104	0	0	104
23 208 NM Compilation Commission	0	127	0	0	127
24 210 Judicial Standards Commission	0	56	0	0	56
25 215 Court of Appeals	0	391	0	0	391
26 216 Supreme Court	0	227	0	0	227
27 218 Administrative Office of the Courts	0	4,587	0	0	4,587
28 219 Supreme Crt Building Commission	0	64	0	0	64
29 231 Judicial District Court 1st	0	553	0	0	553
30 232 Judicial District Court 2nd	0	1,852	0	0	1,852
31 233 Judicial District Court 3rd	0	506	0	0	506
32 234 Judicial District Court 4th	0	169	0	0	169
33 235 Judicial District Court 5th	0	487	0	0	487
34 236 Judicial District Court 6th	0	232	0	0	232
35 237 Judicial District Court 7th	0	190	0	0	190
36 238 Judicial District Court 8th	0	218	0	0	218
37 239 Judicial District Court 9th	0	280	0	0	280
38 240 Judicial District Court 10th	0	64	0	0	64
39 241 Judicial District Court 11th	0	494	0	0	494
40 242 Judicial District Court 12th	0	244	0	0	244
41 243 Judicial District Court 13th	0	579	0	0	579
42 244 Bernalillo County Metropolitan Crt	0	1,835	0	0	1,835
43 251 Judicial District Attorney 1st	0	379	0	0	379
44 252 Judicial District Attorney 2nd	0	1,329	0	0	1,329
45 253 Judicial District Attorney 3rd	0	372	0	0	372

**STATE OF NEW MEXICO**  
**FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
 3/6/2018

**Allocation Summary**

Dept:4 341-541 DFA - Policy & Budget

Department	DFA Secretary	Policy & Budget	Board of Finance	Other Budget	Total
46 254 Judicial District Attorney 4th	\$0	\$215	\$0	\$0	\$215
47 255 Judicial District Attorney 5th	0	354	0	0	354
48 256 Judicial District Attorney 6th	0	215	0	0	215
49 257 Judicial District Attorney 7th	0	166	0	0	166
50 258 Judicial District Attorney 8th	0	178	0	0	178
51 259 Judicial District Attorney 9th	0	199	0	0	199
52 260 Judicial District Attorney 10th	0	82	0	0	82
53 261 Judicial District Attorney 11th	0	290	0	0	290
54 262 Judicial District Attorney 12th	0	236	0	0	236
55 263 Judicial District Attorney 13th	0	386	0	0	386
56 264 Administrative Office of the DAS	0	178	0	0	178
57 265 Judicial District Attorney 11th Div I	0	178	0	0	178
59 308 State Auditor	0	251	0	0	251
60 333 Taxation and Revenue	0	6,829	0	0	6,829
61 337 Investment Council	0	3,882	0	0	3,882
62 340 Administrative Hearings Office	0	110	0	0	110
64 341-541 DFA Finance Board	0	0	204,589	0	204,589
65 341-543 DFA Comm Devel Other	0	246	0	0	246
66 341-544 DFA Financial Control Other	0	10,125	0	0	10,125
67 342 Public School Insurance Authority	0	28,579	0	0	28,579
68 343 Retiree Healthcare Authority	0	21,693	0	0	21,693
69 350-598 GSD Program Support	0	254	0	0	254
71 350-605 GSD Printing & Graphics	0	89	0	0	89
72 350-606 GSD Risk Management	0	28,068	0	0	28,068
73 350-609 GSD Aviation	0	44	0	0	44
74 350-609 GSD Motor Pool	0	505	0	0	505
75 350-609 GSD Surplus Property	0	49	0	0	49
76 352 Education Retirement Brd	0	2,096	0	0	2,096
77 354 Sentencing Commission	0	43	0	0	43
78 355 Public Defender	0	3,297	0	0	3,297
79 356 Governor	0	224	0	0	224
80 360 Lieutenant Governor	0	37	0	0	37
81 361 DoIT	0	5,481	0	0	5,481
82 366 Public Employees Retirement Assn	0	2,938	0	0	2,938
84 370 Secretary of State	0	670	0	0	670
86 379 Public Employees Labor Relations	0	15	0	0	15
88 404 Brd of Examiners - Architects	0	27	0	0	27
90 417 Border Authority	0	44	0	0	44
91 418 Tourism Department	0	1,240	0	0	1,240
92 419 Economic Development	0	988	0	0	988
93 420 Regulation and Licensing	0	3,239	0	0	3,239

**STATE OF NEW MEXICO**  
**FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
 3/6/2018

Allocation Summary

Dept:4 341-541 DFA - Policy & Budget

Department	DFA Secretary	Policy & Budget	Board of Finance	Other Budget	Total
94 430 Public Regulation Commission	\$0	\$2,210	\$0	\$0	\$2,210
95 440 Superintendent of Insurance	0	2,879	0	0	2,879
96 446 Brd of Medical Examiners	0	212	0	0	212
97 449 Board of Nursing	0	156	0	0	156
98 460 NM State Fair	0	822	0	0	822
99 464 Brd of Licensure - Engineers	0	328	0	0	328
100 465 Gaming Control Brd	0	354	0	0	354
101 469 Racing Commission	0	268	0	0	268
102 479 Brd of Veterinary Medicine	0	25	0	0	25
104 491 Military Base Planning	0	12	0	0	12
105 495 Spaceport Authority	0	309	0	0	309
106 505 Dept of Cultural Affairs	0	2,630	0	0	2,630
107 508 Livestock Board	0	567	0	0	567
108 516 Dept of Game & Fish	0	2,948	0	0	2,948
109 521 Energy, Minerals & Natural Resour	0	5,188	0	0	5,188
110 522 Youth Conservation Corp	0	338	0	0	338
111 538 Intertribal Ceremonial Office	0	5	0	0	5
112 539 Commission on Public Lands	0	1,240	0	0	1,240
113 550 Office of State Engineer/ISC	0	4,052	0	0	4,052
117 603 Office of African Amer Affairs	0	51	0	0	51
118 604 Comm for Deaf & Hearing Impairex	0	388	0	0	388
119 605 MLK Commission	0	21	0	0	21
120 606 Commission for the Blind	0	881	0	0	881
121 609 Indian Affairs	0	193	0	0	193
122 624 Aging & Long Term Svcs	0	4,209	0	0	4,209
123 630 Human Services	0	477,661	0	0	477,661
124 631 Workforce Solutions	0	5,695	0	0	5,695
125 632 Workers Compensation Admin	0	1,468	0	0	1,468
127 644 Vocational Rehabilitation	0	3,388	0	0	3,388
128 645 Disability Commission	0	127	0	0	127
129 647 Developmental Disabilities Comm	0	455	0	0	455
130 662 Miners' Hospital	0	2,626	0	0	2,626
131 665 Dept of Health	0	38,984	0	0	38,984
132 667 Dept of Environment	0	10,771	0	0	10,771
133 668 Natural Resources Trustee	0	396	0	0	396
135 670 Veterans Services	0	372	0	0	372
136 690 Children, Youth & Families	0	34,709	0	0	34,709
137 705 Dept of Military Affairs	0	1,804	0	0	1,804
138 760 Parole Brd	0	33	0	0	33
139 765 Juvenile Parole Brd	0	1	0	0	1
140 770 Dept of Corrections	0	22,256	0	0	22,256

**STATE OF NEW MEXICO**  
**FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
 3/6/2018

Allocation Summary

Dept:4 341-541 DFA - Policy & Budget

Department	DFA Secretary	Policy & Budget	Board of Finance	Other Budget	Total
141 780 Crime Victims Reparations	\$0	\$950	\$0	\$0	\$950
142 790 Dept of Public Safety	0	10,681	0	0	10,681
143 795 Homeland Security & Emergency M	0	1,214	0	0	1,214
144 805 Dept of Transportation	0	94,427	0	0	94,427
145 924 Public Education Department	0	187,902	0	0	187,902
148 940 Public School Facilities Authority	0	414	0	0	414
149 949 Education Trust Board	0	199	0	0	199
151 952 University of New Mexico	0	106,233	0	0	106,233
152 954 New Mexico State University	0	43,639	0	0	43,639
153 956 New Mexico Highlands University	0	5,015	0	0	5,015
154 958 Western New Mexico University	0	4,098	0	0	4,098
155 960 Eastern New Mexico University	0	11,797	0	0	11,797
156 962 New Mexico Inst of Mining & Techn	0	12,136	0	0	12,136
157 964 Northern New Mexico College	0	1,773	0	0	1,773
158 966 Santa Fe Community College	0	5,931	0	0	5,931
159 968 Central New Mexico Comm Colleg	0	14,446	0	0	14,446
160 970 Luna Community College	0	1,850	0	0	1,850
161 972 Mesalands Community College	0	806	0	0	806
162 974 New Mexico Junior College	0	2,863	0	0	2,863
163 976 San Juan College	0	7,039	0	0	7,039
164 977 Clovis Community College	0	2,072	0	0	2,072
165 978 New Mexico Military Institute	0	3,192	0	0	3,192
166 979 NM Sch for the Visually Impaired	0	2,018	0	0	2,018
167 980 NM Sch for the Deaf	0	1,917	0	0	1,917
169 999 Other	0	6,389	0	437,750	444,138
<b>Total</b>	<b>\$1,099,134</b>	<b>\$1,313,249</b>	<b>\$204,589</b>	<b>\$437,750</b>	<b>\$3,054,721</b>

**FY 2019 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.

**STATE OF NEW MEXICO**  
**FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
 3/6/2018

**A. Department Costs**

Dept:5 341-542 DFA - Program Support

Description		Amount	General Admin	Program Support
<b>Personnel Costs</b>				
Salaries	S1	535,941	0	535,941
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	P	213,158	0	213,158
Subtotal - Personnel Costs		<u>749,099</u>	0	<u>749,099</u>
<b>Services &amp; Supplies Cost</b>				
Professional Fees	P	67,878	0	67,878
Travel	P	0	0	0
Transportation Expense	P	0	0	0
Furn/Fixtures/Eqp	P	339	0	339
Supplies	P	4,225	0	4,225
Maintenance	P	0	0	0
DOIT Services	P	13,954	0	13,954
Rental Expense	P	743	0	743
Other Operating	P	16,551	0	16,551
Capital	D	0	0	0
Subtotal - Services & Supplies		<u>103,690</u>	0	<u>103,690</u>
<b>Department Cost Total</b>		852,789	0	852,789
<b>Adjustments to Cost</b>				
Capital	D	0	0	0
Subtotal - Adjustments		<u>0</u>	0	<u>0</u>
<b>Total Costs After Adjustments</b>		852,789	0	852,789
General Admin Distribution			0	0
<b>Grand Total</b>		<u><u>\$852,789</u></u>		<u><u>\$852,789</u></u>

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

**B. Incoming Costs - (Default Spread Salary%)**

Dept:5 341-542 DFA - Program Support

Department	First Incoming	Second Incoming	Program Support
1 Casita At Don Gaspar	\$11,704	\$0	\$11,704
Subtotal - Building Depreciation	11,704	0	11,704
2 DFA Depreciation	3,613	0	3,613
Subtotal - Equipment Depreciation	3,613	0	3,613
4 DFA Secretary	57,017	19,937	76,954
4 Policy & Budget	46	12	59
Subtotal - 341-541 DFA - Policy & Budget	57,063	19,949	77,012
5 Program Support	0	50,009	50,009
Subtotal - 341-542 DFA - Program Support	0	50,009	50,009
7 Accounting	0	10,168	10,168
7 Contract Review	0	193	193
7 Payroll	0	518	518
7 IT Support	0	95,706	95,706
Subtotal - 341-544 DFA - Financial Cor	0	106,584	106,584
8 Facilities Maintenance	0	3,832	3,832
Subtotal - 350-608 GSD Facilities Man	0	3,832	3,832
9 Purchasing	0	514	514
Subtotal - 350-604 GSD Purchasing	0	514	514
10 Human Resources	0	1,058	1,058
10 Adjudication	0	180	180
Subtotal - 378 Personnel Board	0	1,238	1,238
11 Admin Law	0	7,198	7,198
Subtotal - 369 Commission on Public R	0	7,198	7,198
13 Banking/Cash Mgmt	0	1,824	1,824
Subtotal - 394 State Treasurer	0	1,824	1,824
<b>Total Incoming</b>	<b>72,380</b>	<b>191,149</b>	<b>263,530</b>
<b>C. Total Allocated</b>	<b>\$1,116,319</b>		<b>\$1,116,319</b>
	100.00%		



**STATE OF NEW MEXICO**  
**FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
 3/6/2018

**Program Support Allocations**

Dept:5 341-542 DFA - Program Support

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 341-541 DFA - Policy & Budget	26	17.57%	\$162,530	\$0	\$162,530	\$0	\$162,530
5 341-542 DFA - Program Support	8	5.41%	50,009	0	50,009	0	50,009
6 341-543 DFA - Comm Dev & Local Gov	30	20.27%	187,534	0	187,534	50,302	237,837
7 341-544 DFA - Financial Control	57	38.51%	356,315	0	356,315	95,575	451,890
79 356 Governor	23	15.54%	143,776	0	143,776	38,565	182,342
80 360 Lieutenant Governor	4	2.70%	25,005	0	25,005	6,707	31,712
<b>Subtotal</b>	148	100.00%	925,169	0	925,169	191,149	1,116,319
Direct Bills					0		0
<b>Total</b>					\$925,169		\$1,116,319
Basis Units: FTEs Supported							

STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2017  
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Allocation Summary

Dept:5 341-542 DFA - Program Support

Department	Program Support	Total
4 341-541 DFA - Policy & Budget	\$162,530	\$162,530
5 341-542 DFA - Program Support	50,009	50,009
6 341-543 DFA - Comm Dev & Local Gov	237,837	237,837
7 341-544 DFA - Financial Control	451,890	451,890
79 356 Governor	182,342	182,342
80 360 Lieutenant Governor	31,712	31,712
<b>Total</b>	<b>\$1,116,319</b>	<b>\$1,116,319</b>

**FY 2019 STATEWIDE COST ALLOCATION PLAN**  
**DEPARTMENT OF FINANCE & ADMINISTRATION**  
**COMMUNITY DEVELOPMENT AND LOCAL GOVERNMENT 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. Within the Community Development and Local Government division of DFA, the Capital Outlay Bureau is responsible for coordinating the funding and administration of capital projects for local governments. The Bureau administers the capital budgeting process and ensures the timely completion of capital projects. It also provides training, assistance and oversight to agencies on the planning and administration of capital project funding. This support includes maintaining the State's "Infrastructure Capital Improvement Plan" and the Capital Monitoring System to track appropriations and balances for capital projects.

Costs have been identified and allocated as follows:

- DFA Community Development – costs associated with all community development and local government activities have been directly allocated to DFA Community Development Other. Direct costs have been deducted. Therefore only indirect costs have been allocated.

**STATE OF NEW MEXICO**  
**FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
 3/6/2018

**A. Department Costs**

Dept:6 341-543 DFA - Comm Dev & Local Govt

Description		Amount	General Admin	Comm Dev/Spec Proj
<b>Personnel Costs</b>				
Salaries	S1	1,127,038	0	1,127,038
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	P	502,609	0	502,609
Subtotal - Personnel Costs		<u>1,629,647</u>	0	<u>1,629,647</u>
<b>Services &amp; Supplies Cost</b>				
Professional Fees	P	2,300	0	2,300
Travel	P	3,402	0	3,402
Transportation	P	4,838	0	4,838
Furn/Fixtures	P	63	0	63
Bld/Structures	P	0	0	0
Supplies	P	3,959	0	3,959
Maintenance	P	4,807	0	4,807
Telecomm	P	24	0	24
DoIT	P	31,287	0	31,287
Rental Expense	P	303	0	303
Other Operating	P	15,382	0	15,382
Capital	D	0	0	0
Deduct Direct Expense	P	(1,696,012)	0	(1,696,012)
Subtotal - Services & Supplies		<u>(1,629,647)</u>	0	<u>(1,629,647)</u>
<b>Department Cost Total</b>		0	0	0
<b>Adjustments to Cost</b>				
Capital	D	0	0	0
Subtotal - Adjustments		<u>0</u>	0	<u>0</u>
<b>Total Costs After Adjustments</b>		0	0	0
General Admin Distribution			0	0
<b>Grand Total</b>		<u><u>\$0</u></u>		<u><u>\$0</u></u>

**STATE OF NEW MEXICO**  
**FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
 3/6/2018

**B. Incoming Costs - (Default Spread Salary%)**

Dept:6 341-543 DFA - Comm Dev & Local Govt

Department	First Incoming	Second Incoming	Comm Dev/Spec Proj
2 DFA Depreciation	\$10,881	\$0	\$10,881
Subtotal - Equipment Depreciation	10,881	0	10,881
3 STB 2005 A	(449)	0	(449)
3 STB 2005 B1	(18)	0	(18)
3 STB 2006 A	208,572	0	208,572
3 STB 2007 A	56,627	0	56,627
3 STB 2008 A1	313,757	0	313,757
3 STB 2009 A	174,913	0	174,913
3 STB 2010 A	114,924	0	114,924
3 STB 2010 D	(78)	0	(78)
3 STB 2012 A	511,293	0	511,293
3 STB 2011 A1	34,252	0	34,252
3 STB 2013A	427,566	0	427,566
3 STB 2013SC	0	0	0
3 STB 2014A	543,303	0	543,303
3 STB 2015A	775,326	0	775,326
3 STB 2016A	157,902	0	157,902
3 STB 2016C	11,546	0	11,546
3 STB 2016D	(13,601)	0	(13,601)
3 STB 2016E	(5,517)	0	(5,517)
Subtotal - Interest Expense	3,310,319	0	3,310,319
4 DFA Secretary	213,815	74,762	288,577
4 Policy & Budget	92	25	116
Subtotal - 341-541 DFA - Policy & Budg	213,907	74,787	288,693
5 Program Support	187,534	50,302	237,837
Subtotal - 341-542 DFA - Program Sup	187,534	50,302	237,837
7 Accounting	0	14,330	14,330
7 Contract Review	0	5,199	5,199
7 Payroll	0	1,942	1,942
7 IT Support	0	358,898	358,898
Subtotal - 341-544 DFA - Financial Cor	0	380,369	380,369
9 Purchasing	0	592	592

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

**B. Incoming Costs - (Default Spread Salary%)**

Dept:6 341-543 DFA - Comm Dev & Local Govt

Department	First Incoming	Second Incoming	Comm Dev/Spec Proj
Subtotal - 350-604 GSD Purchasing	\$0	\$592	\$592
10 Human Resources	0	3,969	3,969
10 Adjudication	0	648	648
Subtotal - 378 Personnel Board	0	4,617	4,617
13 Banking/Cash Mgmt	0	2,571	2,571
Subtotal - 394 State Treasurer	0	2,571	2,571
<b>Total Incoming</b>	<b>3,722,641</b>	<b>513,238</b>	<b>4,235,879</b>
<b>C. Total Allocated</b>		<b>\$4,235,879</b>	<b>\$4,235,879</b>
			100.00%

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

Comm Dev/Spec Proj Allocations

Dept:6 341-543 DFA - Comm Dev & Local Govt

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
65 341-543 DFA Comm Devel Other	100	100.00%	\$3,722,641	\$0	\$3,722,641	\$513,238	\$4,235,879
<b>Subtotal</b>	100	100.00%	3,722,641	0	3,722,641	513,238	4,235,879
Direct Bills					0		0
<b>Total</b>					\$3,722,641		\$4,235,879
Basis Units: Direct to DFA Community Devel. Other							

STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN

ACTUAL 2017  
3/6/2018

Allocation Summary

Dept:6 341-543 DFA - Comm Dev & Local Govt

Department	Comm Dev/Spec Proj	Total
65 341-543 DFA Comm Devel Other	\$4,235,879	\$4,235,879
<b>Total</b>	<b>\$4,235,879</b>	<b>\$4,235,879</b>



**FY 2019 STATEWIDE COST ALLOCATION PLAN**  
**DEPARTMENT OF FINANCE & ADMINISTRATION**  
**FINANCIAL CONTROL DIVISION**  
**NATURE AND EXTENT OF SERVICES**

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

Costs have been identified and allocated as follows:

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

**STATE OF NEW MEXICO**  
**FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
 3/6/2018

**A. Department Costs**

Dept:7 341-544 DFA - Financial Control

Description		Amount	General Admin	Accounting	Contract Review	Payroll	IT Support
<b>Personnel Costs</b>							
Salaries	S1	3,344,976	179,960	1,603,653	144,065	698,658	718,640
<i>Salary % Split</i>			<i>5.38%</i>	<i>47.94%</i>	<i>4.31%</i>	<i>20.89%</i>	<i>21.48%</i>
Benefits	P	1,384,675	74,496	663,843	59,637	289,213	297,486
Subtotal - Personnel Costs		<u>4,729,651</u>	<u>254,456</u>	<u>2,267,496</u>	<u>203,702</u>	<u>987,871</u>	<u>1,016,126</u>
<b>Services &amp; Supplies Cost</b>							
Professional Fees	P	704,130	0	528,633	0	87,973	87,524
Furn/Fixtures	P	0	0	0	0	0	0
Supplies	P	42,237	2,273	20,249	1,819	8,822	9,074
Maintenance	P	70,656	3,801	33,874	3,043	14,758	15,180
DOIT Services	P	128,226	6,899	61,474	5,523	26,782	27,548
Rental Expense	P	57,574	3,098	27,602	2,480	12,025	12,369
Other Operating	P	112,705	6,064	54,033	4,854	23,540	24,214
Capital	D	0	0	0	0	0	0
Subtotal - Services & Supplies		<u>1,115,528</u>	<u>22,135</u>	<u>725,865</u>	<u>17,719</u>	<u>173,900</u>	<u>175,909</u>
<b>Department Cost Total</b>		<b>5,845,179</b>	<b>276,591</b>	<b>2,993,361</b>	<b>221,421</b>	<b>1,161,771</b>	<b>1,192,035</b>
<b>Adjustments to Cost</b>							
Capital	D	0	0	0	0	0	0
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Costs After Adjustments</b>		<b>5,845,179</b>	<b>276,591</b>	<b>2,993,361</b>	<b>221,421</b>	<b>1,161,771</b>	<b>1,192,035</b>
General Admin Distribution			(276,591)	140,143	12,590	61,056	62,802
<b>Grand Total</b>		<u><u>\$5,845,179</u></u>		<u><u>\$3,133,504</u></u>	<u><u>\$234,011</u></u>	<u><u>\$1,222,827</u></u>	<u><u>\$1,254,837</u></u>

**STATE OF NEW MEXICO**  
**FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
 3/6/2018

**B. Incoming Costs - (Default Spread Salary%)**

Dept:7 341-544 DFA - Financial Control

Department	First Incoming	Second Incoming	Accounting	Contract Review	Payroll	IT Support
1 Casita At Don Gaspar	\$9,374	\$0	\$4,750	\$427	\$2,069	\$2,128
Subtotal - Building Depreciation	9,374	0	4,750	427	2,069	2,128
2 DFA Depreciation	77,034	0	39,032	3,506	17,005	17,491
Subtotal - Equipment Depreciation	77,034	0	39,032	3,506	17,005	17,491
4 DFA Secretary	406,248	142,048	277,811	24,957	121,033	124,495
4 Policy & Budget	316	85	203	18	89	91
Subtotal - 341-541 DFA - Policy & Budget	406,564	142,133	278,015	24,976	121,122	124,586
5 Program Support	356,315	95,575	228,964	20,569	99,752	102,605
Subtotal - 341-542 DFA - Program Support	356,315	95,575	228,964	20,569	99,752	102,605
7 Accounting	0	245,761	124,522	11,187	54,250	55,802
7 Contract Review	0	1,541	781	70	340	350
7 Payroll	0	3,690	1,869	168	814	838
7 IT Support	0	681,906	345,509	31,039	150,527	154,832
Subtotal - 341-544 DFA - Financial Control	0	932,897	472,681	42,464	205,931	211,821
9 Purchasing	0	1,985	1,006	90	438	451
Subtotal - 350-604 GSD Purchasing	0	1,985	1,006	90	438	451
10 Human Resources	0	7,541	3,821	343	1,665	1,712
10 Adjudication	0	1,242	629	57	274	282
Subtotal - 378 Personnel Board	0	8,783	4,450	400	1,939	1,994
13 Banking/Cash Mgmt	0	158,867	80,495	7,231	35,069	36,072
Subtotal - 394 State Treasurer	0	158,867	80,495	7,231	35,069	36,072
<b>Total Incoming</b>	<b>849,287</b>	<b>1,340,240</b>	<b>1,109,391</b>	<b>99,663</b>	<b>483,325</b>	<b>497,148</b>
<b>C. Total Allocated</b>		<b>\$8,034,706</b>	<b>\$4,242,896</b>	<b>\$333,674</b>	<b>\$1,706,152</b>	<b>\$1,751,985</b>
			52.81%	4.15%	21.23%	21.81%

**STATE OF NEW MEXICO**  
**FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
 3/6/2018

Accounting Allocations

Dept:7 341-544 DFA - Financial Control

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 341-541 DFA - Policy & Budget	40,812	0.59%	\$20,892	\$0	\$20,892	\$0	\$20,892
5 341-542 DFA - Program Support	19,863	0.29%	10,168	0	10,168	0	10,168
6 341-543 DFA - Comm Dev & Local Gov	27,994	0.40%	14,330	0	14,330	0	14,330
7 341-544 DFA - Financial Control	480,094	6.90%	245,761	0	245,761	0	245,761
8 350-608 GSD Facilities Management	149,404	2.15%	76,480	0	76,480	15,870	92,350
9 350-604 GSD Purchasing	18,188	0.26%	9,310	0	9,310	1,932	11,242
10 378 Personnel Board	8,855	0.13%	4,533	0	4,533	941	5,473
11 369 Commission on Public Records	8,240	0.12%	4,218	0	4,218	875	5,093
12 305 Attorney General CS	31,395	0.45%	16,071	0	16,071	3,335	19,406
13 394 State Treasurer	44,112	0.63%	22,581	0	22,581	4,686	27,267
14 950 Higher Education Department	36,030	0.52%	18,444	0	18,444	3,827	22,271
15 111 Legislative Council Service	13,039	0.19%	6,675	0	6,675	1,385	8,060
16 112 Legislative Finance Committee	4,592	0.07%	2,351	0	2,351	488	2,838
17 114 Senate Chief Clerk	1,871	0.03%	958	0	958	199	1,157
18 115 House Chief Clerk	2,141	0.03%	1,096	0	1,096	227	1,323
19 117 Legislative Education Study Comr	2,359	0.03%	1,208	0	1,208	251	1,458
20 119 Legislative Building	9,116	0.13%	4,666	0	4,666	968	5,635
21 131 Legislature	19,080	0.27%	9,767	0	9,767	2,027	11,794
22 205 Supreme Court Law Library	4,116	0.06%	2,107	0	2,107	437	2,544
23 208 NM Compilation Commission	12,543	0.18%	6,421	0	6,421	1,332	7,753
24 210 Judicial Standards Commission	3,888	0.06%	1,990	0	1,990	413	2,403
25 215 Court of Appeals	8,401	0.12%	4,300	0	4,300	892	5,193
26 216 Supreme Court	4,417	0.06%	2,261	0	2,261	469	2,730
27 218 Administrative Office of the Courts	252,833	3.63%	129,426	0	129,426	26,856	156,281
28 219 Supreme Crt Building Commission	5,445	0.08%	2,787	0	2,787	578	3,366
29 231 Judicial District Court 1st	10,409	0.15%	5,328	0	5,328	1,106	6,434
30 232 Judicial District Court 2nd	21,510	0.31%	11,011	0	11,011	2,285	13,296
31 233 Judicial District Court 3rd	12,981	0.19%	6,645	0	6,645	1,379	8,024
32 234 Judicial District Court 4th	8,157	0.12%	4,176	0	4,176	866	5,042
33 235 Judicial District Court 5th	11,206	0.16%	5,736	0	5,736	1,190	6,927
34 236 Judicial District Court 6th	9,594	0.14%	4,911	0	4,911	1,019	5,930
35 237 Judicial District Court 7th	7,396	0.11%	3,786	0	3,786	786	4,572
36 238 Judicial District Court 8th	16,445	0.24%	8,418	0	8,418	1,747	10,165
37 239 Judicial District Court 9th	16,183	0.23%	8,284	0	8,284	1,719	10,003
38 240 Judicial District Court 10th	2,601	0.04%	1,331	0	1,331	276	1,608
39 241 Judicial District Court 11th	10,940	0.16%	5,600	0	5,600	1,162	6,762
40 242 Judicial District Court 12th	8,380	0.12%	4,290	0	4,290	890	5,180
41 243 Judicial District Court 13th	13,142	0.19%	6,727	0	6,727	1,396	8,123
42 244 Bernalillo County Metropolitan Crt	30,990	0.45%	15,864	0	15,864	3,292	19,156
43 251 Judicial District Attorney 1st	6,699	0.10%	3,429	0	3,429	712	4,141
44 252 Judicial District Attorney 2nd	8,198	0.12%	4,197	0	4,197	871	5,067
45 253 Judicial District Attorney 3rd	5,903	0.08%	3,022	0	3,022	627	3,649

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
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Accounting Allocations

Dept:7 341-544 DFA - Financial Control

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 254 Judicial District Attorney 4th	3,161	0.05%	\$1,618	\$0	\$1,618	\$336	\$1,954
47 255 Judicial District Attorney 5th	4,917	0.07%	2,517	0	2,517	522	3,039
48 256 Judicial District Attorney 6th	12,665	0.18%	6,483	0	6,483	1,345	7,828
49 257 Judicial District Attorney 7th	6,284	0.09%	3,217	0	3,217	667	3,884
50 258 Judicial District Attorney 8th	4,915	0.07%	2,516	0	2,516	522	3,038
51 259 Judicial District Attorney 9th	18,917	0.27%	9,684	0	9,684	2,009	11,693
52 260 Judicial District Attorney 10th	5,447	0.08%	2,788	0	2,788	579	3,367
53 261 Judicial District Attorney 11th	4,383	0.06%	2,244	0	2,244	466	2,709
54 262 Judicial District Attorney 12th	6,730	0.10%	3,445	0	3,445	715	4,160
55 263 Judicial District Attorney 13th	7,456	0.11%	3,817	0	3,817	792	4,609
56 264 Administrative Office of the DAs	14,345	0.21%	7,343	0	7,343	1,524	8,867
57 265 Judicial District Attorney 11th Div I	10,759	0.15%	5,508	0	5,508	1,143	6,650
59 308 State Auditor	4,331	0.06%	2,217	0	2,217	460	2,677
60 333 Taxation and Revenue	845,171	12.14%	432,644	0	432,644	89,773	522,417
61 337 Investment Council	26,446	0.38%	13,538	0	13,538	2,809	16,347
67 342 Public School Insurance Authority	6,281	0.09%	3,215	0	3,215	667	3,882
68 343 Retiree Healthcare Authority	31,409	0.45%	16,078	0	16,078	3,336	19,415
69 350-598 GSD Program Support	5,937	0.09%	3,039	0	3,039	631	3,670
71 350-605 GSD Printing & Graphics	3,245	0.05%	1,661	0	1,661	345	2,006
72 350-606 GSD Risk Management	720,269	10.35%	368,707	0	368,707	76,506	445,213
73 350-609 GSD Aviation	2,694	0.04%	1,379	0	1,379	286	1,665
74 350-609 GSD Motor Pool	18,873	0.27%	9,661	0	9,661	2,005	11,666
75 350-609 GSD Surplus Property	1,164	0.02%	596	0	596	124	719
76 352 Education Retirement Brd	45,845	0.66%	23,468	0	23,468	4,870	28,338
77 354 Sentencing Commission	1,333	0.02%	682	0	682	142	824
78 355 Public Defender	49,131	0.71%	25,150	0	25,150	5,219	30,369
79 356 Governor	4,005	0.06%	2,050	0	2,050	425	2,476
80 360 Lieutenant Governor	2,619	0.04%	1,341	0	1,341	278	1,619
81 361 DoIT	66,979	0.96%	34,287	0	34,287	7,114	41,401
82 366 Public Employees Retirement Assr	86,366	1.24%	44,211	0	44,211	9,174	53,385
84 370 Secretary of State	15,669	0.23%	8,021	0	8,021	1,664	9,685
86 379 Public Employees Labor Relations	613	0.01%	314	0	314	65	379
88 404 Brd of Examiners - Architects	2,171	0.03%	1,111	0	1,111	231	1,342
89 416 Sports Authority	130	0.00%	67	0	67	14	80
90 417 Border Authority	2,320	0.03%	1,188	0	1,188	246	1,434
91 418 Tourism Department	35,195	0.51%	18,016	0	18,016	3,738	21,755
92 419 Economic Development	11,830	0.17%	6,056	0	6,056	1,257	7,312
93 420 Regulation and Licensing	56,660	0.81%	29,004	0	29,004	6,018	35,023
94 430 Public Regulation Commission	54,109	0.78%	27,698	0	27,698	5,747	33,446
96 446 Brd of Medical Examiners	5,190	0.07%	2,657	0	2,657	551	3,208
97 449 Board of Nursing	6,151	0.09%	3,149	0	3,149	653	3,802
98 460 NM State Fair	126	0.00%	64	0	64	13	78

**STATE OF NEW MEXICO**  
**FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
 3/6/2018

Accounting Allocations

Dept:7 341-544 DFA - Financial Control

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
99 464 Brd of Licensure - Engineers	6,047	0.09%	\$3,095	\$0	\$3,095	\$642	\$3,738
100 465 Gaming Control Brd	8,189	0.12%	4,192	0	4,192	870	5,062
101 469 Racing Commission	6,519	0.09%	3,337	0	3,337	692	4,030
102 479 Brd of Veterinary Medicine	1,497	0.02%	766	0	766	159	925
104 491 Military Base Planning	1,170	0.02%	599	0	599	124	723
105 495 Spaceport Authority	4,049	0.06%	2,073	0	2,073	430	2,503
106 505 Dept of Cultural Affairs	84,655	1.22%	43,335	0	43,335	8,992	52,327
107 508 Livestock Board	23,398	0.34%	11,977	0	11,977	2,485	14,463
108 516 Dept of Game & Fish	95,413	1.37%	48,842	0	48,842	10,135	58,977
109 521 Energy, Minerals & Natural Resour	131,330	1.89%	67,228	0	67,228	13,950	81,178
110 522 Youth Conservation Corp	3,780	0.05%	1,935	0	1,935	402	2,336
111 538 Intertribal Ceremonial Office	390	0.01%	200	0	200	41	241
112 539 Commission on Public Lands	41,195	0.59%	21,088	0	21,088	4,376	25,463
113 550 Office of State Engineer/ISC	39,204	0.56%	20,069	0	20,069	4,164	24,233
115 569 Organic Commodity Commission	1,838	0.03%	941	0	941	195	1,136
116 601 Commission on Women	6,286	0.09%	3,218	0	3,218	668	3,886
117 603 Office of African Amer Affairs	2,336	0.03%	1,196	0	1,196	248	1,444
118 604 Comm for Deaf & Hearing Impaired	5,961	0.09%	3,051	0	3,051	633	3,685
119 605 MLK Commission	1,553	0.02%	795	0	795	165	960
120 606 Commission for the Blind	46,057	0.66%	23,577	0	23,577	4,892	28,469
121 609 Indian Affairs	9,232	0.13%	4,726	0	4,726	981	5,706
122 624 Aging & Long Term Svcs	46,715	0.67%	23,913	0	23,913	4,962	28,875
123 630 Human Services	598,334	8.59%	306,288	0	306,288	63,554	369,842
124 631 Workforce Solutions	242,717	3.49%	124,247	0	124,247	25,781	150,028
125 632 Workers Compensation Admin	19,359	0.28%	9,910	0	9,910	2,056	11,966
126 635 Workforce Trng & Development	682	0.01%	349	0	349	72	422
127 644 Vocational Rehabilitation	196,230	2.82%	100,450	0	100,450	20,843	121,294
128 645 Disability Commission	3,272	0.05%	1,675	0	1,675	348	2,022
129 647 Developmental Disabilities Comm	12,050	0.17%	6,168	0	6,168	1,280	7,448
130 662 Miners' Hospital	41,168	0.59%	21,074	0	21,074	4,373	25,447
131 665 Dept of Health	472,702	6.79%	241,977	0	241,977	50,210	292,187
132 667 Dept of Environment	88,012	1.26%	45,053	0	45,053	9,349	54,402
133 668 Natural Resources Trustee	4,137	0.06%	2,118	0	2,118	439	2,557
134 669 Health Policy Commission	775	0.01%	397	0	397	82	479
135 670 Veterans Services	16,355	0.23%	8,372	0	8,372	1,737	10,109
136 690 Children, Youth & Families	272,447	3.91%	139,466	0	139,466	28,939	168,405
137 705 Dept of Military Affairs	32,288	0.46%	16,528	0	16,528	3,430	19,958
138 760 Parole Brd	3,342	0.05%	1,711	0	1,711	355	2,066
139 765 Juvenile Parole Brd	612	0.01%	313	0	313	65	378
140 770 Dept of Corrections	161,901	2.33%	82,877	0	82,877	17,197	100,074
141 780 Crime Victims Reparations	18,886	0.27%	9,668	0	9,668	2,006	11,674
142 790 Dept of Public Safety	149,082	2.14%	76,315	0	76,315	15,835	92,151

**STATE OF NEW MEXICO  
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ACTUAL 2017  
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Accounting Allocations

Dept:7 341-544 DFA - Financial Control

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
143 795 Homeland Security & Emergency M	22,134	0.32%	\$11,330	\$0	\$11,330	\$2,351	\$13,681
144 805 Dept of Transportation	263,471	3.78%	134,871	0	134,871	27,986	162,857
145 924 Public Education Department	139,583	2.00%	71,453	0	71,453	14,826	86,279
148 940 Public School Facilities Authority	13,773	0.20%	7,050	0	7,050	1,463	8,513
<b>Subtotal</b>	<b>6,961,929</b>	<b>100.00%</b>	<b>3,563,822</b>	<b>0</b>	<b>3,563,822</b>	<b>679,074</b>	<b>4,242,896</b>
Direct Bills					0		0
<b>Total</b>					<b>\$3,563,822</b>		<b>\$4,242,896</b>
Basis Units: Accounting Transactions							

**STATE OF NEW MEXICO**  
**FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
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**Contract Review Allocations**

Dept:7 341-544 DFA - Financial Control

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 341-541 DFA - Policy & Budget	8	0.56%	\$1,541	\$0	\$1,541	\$0	\$1,541
5 341-542 DFA - Program Support	1	0.07%	193	0	193	0	193
6 341-543 DFA - Comm Dev & Local Gov	27	1.91%	5,199	0	5,199	0	5,199
7 341-544 DFA - Financial Control	8	0.56%	1,541	0	1,541	0	1,541
8 350-608 GSD Facilities Management	10	0.71%	1,926	0	1,926	445	2,370
9 350-604 GSD Purchasing	1	0.07%	193	0	193	44	237
10 378 Personnel Board	6	0.42%	1,155	0	1,155	267	1,422
11 369 Commission on Public Records	2	0.14%	385	0	385	89	474
12 305 Attorney General CS	16	1.13%	3,081	0	3,081	711	3,792
13 394 State Treasurer	8	0.56%	1,541	0	1,541	356	1,896
14 950 Higher Education Department	1	0.07%	193	0	193	44	237
59 308 State Auditor	1	0.07%	193	0	193	44	237
60 333 Taxation and Revenue	38	2.68%	7,317	0	7,317	1,690	9,007
61 337 Investment Council	3	0.21%	578	0	578	133	711
62 340 Administrative Hearings Office	1	0.07%	193	0	193	44	237
68 343 Retiree Healthcare Authority	7	0.49%	1,348	0	1,348	311	1,659
69 350-598 GSD Program Support	8	0.56%	1,541	0	1,541	356	1,896
72 350-606 GSD Risk Management	94	6.64%	18,101	0	18,101	4,180	22,281
76 352 Education Retirement Brd	17	1.20%	3,274	0	3,274	756	4,029
77 354 Sentencing Commission	1	0.07%	193	0	193	44	237
79 356 Governor	3	0.21%	578	0	578	133	711
80 360 Lieutenant Governor	1	0.07%	193	0	193	44	237
81 361 DoIT	34	2.40%	6,547	0	6,547	1,512	8,059
82 366 Public Employees Retirement Assn	27	1.91%	5,199	0	5,199	1,201	6,400
84 370 Secretary of State	7	0.49%	1,348	0	1,348	311	1,659
86 379 Public Employees Labor Relations	1	0.07%	193	0	193	44	237
88 404 Brd of Examiners - Architects	1	0.07%	193	0	193	44	237
90 417 Border Authority	4	0.28%	770	0	770	178	948
91 418 Tourism Department	7	0.49%	1,348	0	1,348	311	1,659
92 419 Economic Development	33	2.33%	6,355	0	6,355	1,467	7,822
93 420 Regulation and Licensing	11	0.78%	2,118	0	2,118	489	2,607
94 430 Public Regulation Commission	9	0.64%	1,733	0	1,733	400	2,133
95 440 Superintendent of Insurance	34	2.40%	6,547	0	6,547	1,512	8,059
96 446 Brd of Medical Examiners	5	0.35%	963	0	963	222	1,185
97 449 Board of Nursing	2	0.14%	385	0	385	89	474
99 464 Brd of Licensure - Engineers	4	0.28%	770	0	770	178	948
100 465 Gaming Control Brd	1	0.07%	193	0	193	44	237
101 469 Racing Commission	12	0.85%	2,311	0	2,311	534	2,844
102 479 Brd of Veterinary Medicine	3	0.21%	578	0	578	133	711
104 491 Military Base Planning	4	0.28%	770	0	770	178	948
105 495 Spaceport Authority	7	0.49%	1,348	0	1,348	311	1,659
106 505 Dept of Cultural Affairs	14	0.99%	2,696	0	2,696	622	3,318



**STATE OF NEW MEXICO**  
**FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
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**Contract Review Allocations**

Dept:7 341-544 DFA - Financial Control

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
107 508 Livestock Board	1	0.07%	\$193	\$0	\$193	\$44	\$237
108 516 Dept of Game & Fish	45	3.18%	8,665	0	8,665	2,001	10,666
109 521 Energy, Minerals & Natural Resour	14	0.99%	2,696	0	2,696	622	3,318
111 538 Intertribal Ceremonial Office	1	0.07%	193	0	193	44	237
112 539 Commission on Public Lands	16	1.13%	3,081	0	3,081	711	3,792
113 550 Office of State Engineer/ISC	27	1.91%	5,199	0	5,199	1,201	6,400
117 603 Office of African Amer Affairs	3	0.21%	578	0	578	133	711
118 604 Comm for Deaf & Hearing Impairec	2	0.14%	385	0	385	89	474
120 606 Commission for the Blind	6	0.42%	1,155	0	1,155	267	1,422
121 609 Indian Affairs	13	0.92%	2,503	0	2,503	578	3,081
122 624 Aging & Long Term Svcs	27	1.91%	5,199	0	5,199	1,201	6,400
123 630 Human Services	48	3.39%	9,243	0	9,243	2,134	11,377
124 631 Workforce Solutions	12	0.85%	2,311	0	2,311	534	2,844
125 632 Workers Compensation Admin	6	0.42%	1,155	0	1,155	267	1,422
127 644 Vocational Rehabilitation	20	1.41%	3,851	0	3,851	889	4,741
128 645 Disability Commission	1	0.07%	193	0	193	44	237
129 647 Developmental Disabilities Comm	50	3.53%	9,628	0	9,628	2,223	11,851
130 662 Miners' Hospital	20	1.41%	3,851	0	3,851	889	4,741
131 665 Dept of Health	290	20.48%	55,843	0	55,843	12,895	68,738
132 667 Dept of Environment	36	2.54%	6,932	0	6,932	1,601	8,533
133 668 Natural Resources Trustee	4	0.28%	770	0	770	178	948
135 670 Veterans Services	3	0.21%	578	0	578	133	711
136 690 Children, Youth & Families	123	8.69%	23,685	0	23,685	5,469	29,154
137 705 Dept of Military Affairs	19	1.34%	3,659	0	3,659	845	4,504
138 760 Parole Brd	1	0.07%	193	0	193	44	237
139 765 Juvenile Parole Brd	1	0.07%	193	0	193	44	237
140 770 Dept of Corrections	30	2.12%	5,777	0	5,777	1,334	7,111
141 780 Crime Victims Reparations	3	0.21%	578	0	578	133	711
142 790 Dept of Public Safety	29	2.05%	5,584	0	5,584	1,289	6,874
143 795 Homeland Security & Emergency M	5	0.35%	963	0	963	222	1,185
145 924 Public Education Department	64	4.52%	12,324	0	12,324	2,846	15,170
148 940 Public School Facilities Authority	5	0.35%	963	0	963	222	1,185
149 949 Education Trust Board	9	0.64%	1,733	0	1,733	400	2,133
<b>Subtotal</b>	<b>1,416</b>	<b>100.00%</b>	<b>272,669</b>	<b>0</b>	<b>272,669</b>	<b>61,005</b>	<b>333,674</b>
Direct Bills					0		0
<b>Total</b>					<b>\$272,669</b>		<b>\$333,674</b>
Basis Units: Contracts and Amendments							

**STATE OF NEW MEXICO**  
**FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
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Payroll Allocations

Dept:7 341-544 DFA - Financial Control

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 341-541 DFA - Policy & Budget	26.00	0.12%	\$1,683	\$0	\$1,683	\$0	\$1,683
5 341-542 DFA - Program Support	8.00	0.04%	518	0	518	0	518
6 341-543 DFA - Comm Dev & Local Gov	30.00	0.14%	1,942	0	1,942	0	1,942
7 341-544 DFA - Financial Control	57.00	0.26%	3,690	0	3,690	0	3,690
8 350-608 GSD Facilities Management	99.00	0.45%	6,408	0	6,408	1,352	7,760
9 350-604 GSD Purchasing	19.00	0.09%	1,230	0	1,230	259	1,489
10 378 Personnel Board	41.00	0.19%	2,654	0	2,654	560	3,214
11 369 Commission on Public Records	29.00	0.13%	1,877	0	1,877	396	2,273
12 305 Attorney General CS	177.00	0.81%	11,457	0	11,457	2,417	13,874
13 394 State Treasurer	27.00	0.12%	1,748	0	1,748	369	2,116
14 950 Higher Education Department	31.00	0.14%	2,007	0	2,007	423	2,430
15 111 Legislative Council Service	44.00	0.20%	2,848	0	2,848	601	3,449
16 112 Legislative Finance Committee	34.00	0.16%	2,201	0	2,201	464	2,665
17 114 Senate Chief Clerk	7.00	0.03%	453	0	453	96	549
18 115 House Chief Clerk	9.00	0.04%	583	0	583	123	705
19 117 Legislative Education Study Comr	13.00	0.06%	842	0	842	178	1,019
20 119 Legislative Building	49.00	0.22%	3,172	0	3,172	669	3,841
21 131 Legislature	1.00	0.00%	65	0	65	14	78
22 205 Supreme Court Law Library	8.00	0.04%	518	0	518	109	627
23 208 NM Compilation Commission	5.00	0.02%	324	0	324	68	392
24 210 Judicial Standards Commission	7.00	0.03%	453	0	453	96	549
25 215 Court of Appeals	56.50	0.26%	3,657	0	3,657	772	4,429
26 216 Supreme Court	32.00	0.15%	2,071	0	2,071	437	2,508
27 218 Administrative Office of the Courts	420.30	1.93%	27,206	0	27,206	5,739	32,946
28 219 Supreme Crt Building Commission	14.25	0.07%	922	0	922	195	1,117
29 231 Judicial District Court 1st	82.75	0.38%	5,356	0	5,356	1,130	6,486
30 232 Judicial District Court 2nd	324.50	1.49%	21,005	0	21,005	4,431	25,436
31 233 Judicial District Court 3rd	82.75	0.38%	5,356	0	5,356	1,130	6,486
32 234 Judicial District Court 4th	28.00	0.13%	1,812	0	1,812	382	2,195
33 235 Judicial District Court 5th	80.00	0.37%	5,178	0	5,178	1,092	6,271
34 236 Judicial District Court 6th	32.50	0.15%	2,104	0	2,104	444	2,548
35 237 Judicial District Court 7th	28.00	0.13%	1,812	0	1,812	382	2,195
36 238 Judicial District Court 8th	33.00	0.15%	2,136	0	2,136	451	2,587
37 239 Judicial District Court 9th	49.00	0.22%	3,172	0	3,172	669	3,841
38 240 Judicial District Court 10th	9.50	0.04%	615	0	615	130	745
39 241 Judicial District Court 11th	78.10	0.36%	5,055	0	5,055	1,066	6,122
40 242 Judicial District Court 12th	38.00	0.17%	2,460	0	2,460	519	2,979
41 243 Judicial District Court 13th	84.00	0.39%	5,437	0	5,437	1,147	6,584
42 244 Bernalillo County Metropolitan Crt	291.25	1.34%	18,853	0	18,853	3,977	22,830
43 251 Judicial District Attorney 1st	80.00	0.37%	5,178	0	5,178	1,092	6,271
44 252 Judicial District Attorney 2nd	258.00	1.18%	16,701	0	16,701	3,523	20,224
45 253 Judicial District Attorney 3rd	65.00	0.30%	4,208	0	4,208	888	5,095

**STATE OF NEW MEXICO**  
**FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
 3/6/2018

**Payroll Allocations**

Dept:7 341-544 DFA - Financial Control

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 254 Judicial District Attorney 4th	38.00	0.17%	\$2,460	\$0	\$2,460	\$519	\$2,979
47 255 Judicial District Attorney 5th	69.00	0.32%	4,466	0	4,466	942	5,409
48 256 Judicial District Attorney 6th	35.00	0.16%	2,266	0	2,266	478	2,744
49 257 Judicial District Attorney 7th	30.00	0.14%	1,942	0	1,942	410	2,352
50 258 Judicial District Attorney 8th	32.00	0.15%	2,071	0	2,071	437	2,508
51 259 Judicial District Attorney 9th	34.00	0.16%	2,201	0	2,201	464	2,665
52 260 Judicial District Attorney 10th	12.00	0.06%	777	0	777	164	941
53 261 Judicial District Attorney 11th	56.00	0.26%	3,625	0	3,625	765	4,390
54 262 Judicial District Attorney 12th	45.00	0.21%	2,913	0	2,913	614	3,527
55 263 Judicial District Attorney 13th	69.00	0.32%	4,466	0	4,466	942	5,409
56 264 Administrative Office of the DAs	14.00	0.06%	906	0	906	191	1,097
57 265 Judicial District Attorney 11th Div I	31.00	0.14%	2,007	0	2,007	423	2,430
59 308 State Auditor	32.00	0.15%	2,071	0	2,071	437	2,508
60 333 Taxation and Revenue	828.66	3.80%	53,640	0	53,640	11,315	64,955
61 337 Investment Council	25.00	0.11%	1,618	0	1,618	341	1,960
62 340 Administrative Hearings Office	15.00	0.07%	971	0	971	205	1,176
67 342 Public School Insurance Authority	11.00	0.05%	712	0	712	150	862
68 343 Retiree Healthcare Authority	24.00	0.11%	1,554	0	1,554	328	1,881
69 350-598 GSD Program Support	28.00	0.13%	1,812	0	1,812	382	2,195
71 350-605 GSD Printing & Graphics	7.00	0.03%	453	0	453	96	549
72 350-606 GSD Risk Management	41.00	0.19%	2,654	0	2,654	560	3,214
73 350-609 GSD Aviation	4.00	0.02%	259	0	259	55	314
74 350-609 GSD Motor Pool	20.00	0.09%	1,295	0	1,295	273	1,568
75 350-609 GSD Surplus Property	6.00	0.03%	388	0	388	82	470
76 352 Education Retirement Brd	62.00	0.28%	4,013	0	4,013	847	4,860
78 355 Public Defender	371.00	1.70%	24,015	0	24,015	5,066	29,081
79 356 Governor	23.00	0.11%	1,489	0	1,489	314	1,803
80 360 Lieutenant Governor	4.00	0.02%	259	0	259	55	314
81 361 DoIT	161.00	0.74%	10,422	0	10,422	2,198	12,620
82 366 Public Employees Retirement Assr	79.00	0.36%	5,114	0	5,114	1,079	6,192
84 370 Secretary of State	44.00	0.20%	2,848	0	2,848	601	3,449
86 379 Public Employees Labor Relations	2.00	0.01%	129	0	129	27	157
88 404 Brd of Examiners - Architects	4.00	0.02%	259	0	259	55	314
90 417 Border Authority	4.00	0.02%	259	0	259	55	314
91 418 Tourism Department	37.00	0.17%	2,395	0	2,395	505	2,900
92 419 Economic Development	39.00	0.18%	2,525	0	2,525	533	3,057
93 420 Regulation and Licensing	255.40	1.17%	16,532	0	16,532	3,487	20,020
94 430 Public Regulation Commission	126.00	0.58%	8,156	0	8,156	1,721	9,877
95 440 Superintendent of Insurance	81.00	0.37%	5,243	0	5,243	1,106	6,349
96 446 Brd of Medical Examiners	15.00	0.07%	971	0	971	205	1,176
97 449 Board of Nursing	20.00	0.09%	1,295	0	1,295	273	1,568
98 460 NM State Fair	30.00	0.14%	1,942	0	1,942	410	2,352

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Payroll Allocations

Dept:7 341-544 DFA - Financial Control

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
99 464 Brd of Licensure - Engineers	7.00	0.03%	\$453	\$0	\$453	\$96	\$549
100 465 Gaming Control Brd	40.00	0.18%	2,589	0	2,589	546	3,135
101 469 Racing Commission	16.90	0.08%	1,094	0	1,094	231	1,325
102 479 Brd of Veterinary Medicine	3.00	0.01%	194	0	194	41	235
105 495 Spaceport Authority	17.00	0.08%	1,100	0	1,100	232	1,333
106 505 Dept of Cultural Affairs	404.50	1.86%	26,184	0	26,184	5,523	31,707
107 508 Livestock Board	64.00	0.29%	4,143	0	4,143	874	5,017
108 516 Dept of Game & Fish	279.00	1.28%	18,060	0	18,060	3,810	21,870
109 521 Energy, Minerals & Natural Resour	635.49	2.92%	41,136	0	41,136	8,678	49,813
110 522 Youth Conservation Corp	2.00	0.01%	129	0	129	27	157
112 539 Commission on Public Lands	143.50	0.66%	9,289	0	9,289	1,959	11,248
113 550 Office of State Engineer/ISC	267.00	1.23%	17,283	0	17,283	3,646	20,929
117 603 Office of African Amer Affairs	5.00	0.02%	324	0	324	68	392
118 604 Comm for Deaf & Hearing Impairec	13.00	0.06%	842	0	842	178	1,019
119 605 MLK Commission	2.00	0.01%	129	0	129	27	157
120 606 Commission for the Blind	84.00	0.39%	5,437	0	5,437	1,147	6,584
121 609 Indian Affairs	10.00	0.05%	647	0	647	137	784
122 624 Aging & Long Term Svcs	243.00	1.12%	15,730	0	15,730	3,318	19,048
123 630 Human Services	1,628.50	7.47%	105,414	0	105,414	22,237	127,651
124 631 Workforce Solutions	436.00	2.00%	28,223	0	28,223	5,954	34,176
125 632 Workers Compensation Admin	115.00	0.53%	7,444	0	7,444	1,570	9,014
127 644 Vocational Rehabilitation	247.00	1.13%	15,989	0	15,989	3,373	19,361
128 645 Disability Commission	13.00	0.06%	842	0	842	178	1,019
129 647 Developmental Disabilities Comm	16.00	0.07%	1,036	0	1,036	218	1,254
130 662 Miners' Hospital	215.50	0.99%	13,950	0	13,950	2,943	16,892
131 665 Dept of Health	3,034.00	13.93%	196,394	0	196,394	41,429	237,823
132 667 Dept of Environment	523.00	2.40%	33,854	0	33,854	7,142	40,996
133 668 Natural Resources Trustee	3.00	0.01%	194	0	194	41	235
135 670 Veterans Services	42.00	0.19%	2,719	0	2,719	574	3,292
136 690 Children, Youth & Families	1,947.50	8.94%	126,063	0	126,063	26,593	152,656
137 705 Dept of Military Affairs	128.00	0.59%	8,286	0	8,286	1,748	10,033
138 760 Parole Brd	5.00	0.02%	324	0	324	68	392
140 770 Dept of Corrections	1,895.00	8.70%	122,665	0	122,665	25,876	148,541
141 780 Crime Victims Reparations	19.00	0.09%	1,230	0	1,230	259	1,489
142 790 Dept of Public Safety	1,080.00	4.96%	69,909	0	69,909	14,747	84,657
143 795 Homeland Security & Emergency M	48.00	0.22%	3,107	0	3,107	655	3,763
144 805 Dept of Transportation	2,124.80	9.75%	137,540	0	137,540	29,014	166,554
145 924 Public Education Department	227.00	1.04%	14,694	0	14,694	3,100	17,794
148 940 Public School Facilities Authority	49.00	0.22%	3,172	0	3,172	669	3,841
149 949 Education Trust Board	2.00	0.01%	129	0	129	27	157

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Payroll Allocations

Dept:7 341-544 DFA - Financial Control

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	21,787.15	100.00%	1,410,302	0	1,410,302	295,850	1,706,152
Direct Bills					0		0
<b>Total</b>					<b>\$1,410,302</b>		<b>\$1,706,152</b>
Basis Units: Total FTEs							

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IT Support Allocations

Dept:7 341-544 DFA - Financial Control

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 341-541 DFA - Policy & Budget	26.00	21.49%	\$311,045	\$0	\$311,045	\$0	\$311,045
5 341-542 DFA - Program Support	8.00	6.61%	95,706	0	95,706	0	95,706
6 341-543 DFA - Comm Dev & Local Gov	30.00	24.79%	358,898	0	358,898	0	358,898
7 341-544 DFA - Financial Control	57.00	47.10%	681,906	0	681,906	0	681,906
169 999 Other	0.01	0.01%	120	0	120	304,311	304,431
<b>Subtotal</b>	121.01	100.00%	1,447,674	0	1,447,674	304,311	1,751,985
Direct Bills					0		0
<b>Total</b>					<b>\$1,447,674</b>		<b>\$1,751,985</b>

Basis Units: FTEs Supported

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**Allocation Summary**

**Dept:7 341-544 DFA - Financial Control**

Department	Accounting	Contract Review	Payroll	IT Support	Total
4 341-541 DFA - Policy & Budget	\$20,892	\$1,541	\$1,683	\$311,045	\$335,160
5 341-542 DFA - Program Support	10,168	193	518	95,706	106,584
6 341-543 DFA - Comm Dev & Local Gov	14,330	5,199	1,942	358,898	380,369
7 341-544 DFA - Financial Control	245,761	1,541	3,690	681,906	932,897
8 350-608 GSD Facilities Management	92,350	2,370	7,760	0	102,480
9 350-604 GSD Purchasing	11,242	237	1,489	0	12,969
10 378 Personnel Board	5,473	1,422	3,214	0	10,109
11 369 Commission on Public Records	5,093	474	2,273	0	7,841
12 305 Attorney General CS	19,406	3,792	13,874	0	37,073
13 394 State Treasurer	27,267	1,896	2,116	0	31,279
14 950 Higher Education Department	22,271	237	2,430	0	24,938
15 111 Legislative Council Service	8,060	0	3,449	0	11,509
16 112 Legislative Finance Committee	2,838	0	2,665	0	5,504
17 114 Senate Chief Clerk	1,157	0	549	0	1,705
18 115 House Chief Clerk	1,323	0	705	0	2,029
19 117 Legislative Education Study Comr	1,458	0	1,019	0	2,477
20 119 Legislative Building	5,635	0	3,841	0	9,476
21 131 Legislature	11,794	0	78	0	11,872
22 205 Supreme Court Law Library	2,544	0	627	0	3,171
23 208 NM Compilation Commission	7,753	0	392	0	8,145
24 210 Judicial Standards Commission	2,403	0	549	0	2,952
25 215 Court of Appeals	5,193	0	4,429	0	9,622
26 216 Supreme Court	2,730	0	2,508	0	5,239
27 218 Administrative Office of the Courts	156,281	0	32,946	0	189,227
28 219 Supreme Crt Building Commission	3,366	0	1,117	0	4,483
29 231 Judicial District Court 1st	6,434	0	6,486	0	12,920
30 232 Judicial District Court 2nd	13,296	0	25,436	0	38,732
31 233 Judicial District Court 3rd	8,024	0	6,486	0	14,510
32 234 Judicial District Court 4th	5,042	0	2,195	0	7,237
33 235 Judicial District Court 5th	6,927	0	6,271	0	13,198
34 236 Judicial District Court 6th	5,930	0	2,548	0	8,478
35 237 Judicial District Court 7th	4,572	0	2,195	0	6,766
36 238 Judicial District Court 8th	10,165	0	2,587	0	12,752
37 239 Judicial District Court 9th	10,003	0	3,841	0	13,844
38 240 Judicial District Court 10th	1,608	0	745	0	2,352
39 241 Judicial District Court 11th	6,762	0	6,122	0	12,884
40 242 Judicial District Court 12th	5,180	0	2,979	0	8,159
41 243 Judicial District Court 13th	8,123	0	6,584	0	14,708
42 244 Bernalillo County Metropolitan Crt	19,156	0	22,830	0	41,985
43 251 Judicial District Attorney 1st	4,141	0	6,271	0	10,412
44 252 Judicial District Attorney 2nd	5,067	0	20,224	0	25,291

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Dept:7 341-544 DFA - Financial Control

Department	Accounting	Contract Review	Payroll	IT Support	Total
45 253 Judicial District Attorney 3rd	\$3,649	\$0	\$5,095	\$0	\$8,744
46 254 Judicial District Attorney 4th	1,954	0	2,979	0	4,933
47 255 Judicial District Attorney 5th	3,039	0	5,409	0	8,448
48 256 Judicial District Attorney 6th	7,828	0	2,744	0	10,572
49 257 Judicial District Attorney 7th	3,884	0	2,352	0	6,236
50 258 Judicial District Attorney 8th	3,038	0	2,508	0	5,546
51 259 Judicial District Attorney 9th	11,693	0	2,665	0	14,358
52 260 Judicial District Attorney 10th	3,367	0	941	0	4,308
53 261 Judicial District Attorney 11th	2,709	0	4,390	0	7,099
54 262 Judicial District Attorney 12th	4,160	0	3,527	0	7,687
55 263 Judicial District Attorney 13th	4,609	0	5,409	0	10,017
56 264 Administrative Office of the DAs	8,867	0	1,097	0	9,964
57 265 Judicial District Attorney 11th Div I	6,650	0	2,430	0	9,080
59 308 State Auditor	2,677	237	2,508	0	5,422
60 333 Taxation and Revenue	522,417	9,007	64,955	0	596,380
61 337 Investment Council	16,347	711	1,960	0	19,018
62 340 Administrative Hearings Office	0	237	1,176	0	1,413
67 342 Public School Insurance Authority	3,882	0	862	0	4,745
68 343 Retiree Healthcare Authority	19,415	1,659	1,881	0	22,955
69 350-598 GSD Program Support	3,670	1,896	2,195	0	7,761
71 350-605 GSD Printing & Graphics	2,006	0	549	0	2,555
72 350-606 GSD Risk Management	445,213	22,281	3,214	0	470,707
73 350-609 GSD Aviation	1,665	0	314	0	1,979
74 350-609 GSD Motor Pool	11,666	0	1,568	0	13,233
75 350-609 GSD Surplus Property	719	0	470	0	1,190
76 352 Education Retirement Brd	28,338	4,029	4,860	0	37,227
77 354 Sentencing Commission	824	237	0	0	1,061
78 355 Public Defender	30,369	0	29,081	0	59,450
79 356 Governor	2,476	711	1,803	0	4,990
80 360 Lieutenant Governor	1,619	237	314	0	2,169
81 361 DoIT	41,401	8,059	12,620	0	62,080
82 366 Public Employees Retirement Assc	53,385	6,400	6,192	0	65,977
84 370 Secretary of State	9,685	1,659	3,449	0	14,793
86 379 Public Employees Labor Relations	379	237	157	0	773
88 404 Brd of Examiners - Architects	1,342	237	314	0	1,893
89 416 Sports Authority	80	0	0	0	80
90 417 Border Authority	1,434	948	314	0	2,696
91 418 Tourism Department	21,755	1,659	2,900	0	26,314
92 419 Economic Development	7,312	7,822	3,057	0	18,191
93 420 Regulation and Licensing	35,023	2,607	20,020	0	57,650
94 430 Public Regulation Commission	33,446	2,133	9,877	0	45,456



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**Allocation Summary**

Dept:7 341-544 DFA - Financial Control

Department	Accounting	Contract Review	Payroll	IT Support	Total
95 440 Superintendent of Insurance	\$0	\$8,059	\$6,349	\$0	\$14,408
96 446 Brd of Medical Examiners	3,208	1,185	1,176	0	5,569
97 449 Board of Nursing	3,802	474	1,568	0	5,844
98 460 NM State Fair	78	0	2,352	0	2,429
99 464 Brd of Licensure - Engineers	3,738	948	549	0	5,235
100 465 Gaming Control Brd	5,062	237	3,135	0	8,434
101 469 Racing Commission	4,030	2,844	1,325	0	8,199
102 479 Brd of Veterinary Medicine	925	711	235	0	1,872
104 491 Military Base Planning	723	948	0	0	1,671
105 495 Spaceport Authority	2,503	1,659	1,333	0	5,495
106 505 Dept of Cultural Affairs	52,327	3,318	31,707	0	87,352
107 508 Livestock Board	14,463	237	5,017	0	19,716
108 516 Dept of Game & Fish	58,977	10,666	21,870	0	91,513
109 521 Energy, Minerals & Natural Resour	81,178	3,318	49,813	0	134,310
110 522 Youth Conservation Corp	2,336	0	157	0	2,493
111 538 Intertribal Ceremonial Office	241	237	0	0	478
112 539 Commission on Public Lands	25,463	3,792	11,248	0	40,504
113 550 Office of State Engineer/ISC	24,233	6,400	20,929	0	51,562
115 569 Organic Commodity Commission	1,136	0	0	0	1,136
116 601 Commission on Women	3,886	0	0	0	3,886
117 603 Office of African Amer Affairs	1,444	711	392	0	2,547
118 604 Comm for Deaf & Hearing Impaired	3,685	474	1,019	0	5,178
119 605 MLK Commission	960	0	157	0	1,117
120 606 Commission for the Blind	28,469	1,422	6,584	0	36,475
121 609 Indian Affairs	5,706	3,081	784	0	9,572
122 624 Aging & Long Term Svcs	28,875	6,400	19,048	0	54,323
123 630 Human Services	369,842	11,377	127,651	0	508,871
124 631 Workforce Solutions	150,028	2,844	34,176	0	187,049
125 632 Workers Compensation Admin	11,966	1,422	9,014	0	22,403
126 635 Workforce Trng & Development	422	0	0	0	422
127 644 Vocational Rehabilitation	121,294	4,741	19,361	0	145,396
128 645 Disability Commission	2,022	237	1,019	0	3,279
129 647 Developmental Disabilities Comm	7,448	11,851	1,254	0	20,554
130 662 Miners' Hospital	25,447	4,741	16,892	0	47,079
131 665 Dept of Health	292,187	68,738	237,823	0	598,747
132 667 Dept of Environment	54,402	8,533	40,996	0	103,931
133 668 Natural Resources Trustee	2,557	948	235	0	3,740
134 669 Health Policy Commission	479	0	0	0	479
135 670 Veterans Services	10,109	711	3,292	0	14,113
136 690 Children, Youth & Families	168,405	29,154	152,656	0	350,216
137 705 Dept of Military Affairs	19,958	4,504	10,033	0	34,495

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**Allocation Summary**

Dept:7 341-544 DFA - Financial Control

Department	Accounting	Contract Review	Payroll	IT Support	Total
138 760 Parole Brd	\$2,066	\$237	\$392	\$0	\$2,695
139 765 Juvenile Parole Brd	378	237	0	0	615
140 770 Dept of Corrections	100,074	7,111	148,541	0	255,726
141 780 Crime Victims Reparations	11,674	711	1,489	0	13,874
142 790 Dept of Public Safety	92,151	6,874	84,657	0	183,681
143 795 Homeland Security & Emergency M	13,681	1,185	3,763	0	18,629
144 805 Dept of Transportation	162,857	0	166,554	0	329,411
145 924 Public Education Department	86,279	15,170	17,794	0	119,242
148 940 Public School Facilities Authority	8,513	1,185	3,841	0	13,539
149 949 Education Trust Board	0	2,133	157	0	2,290
169 999 Other	0	0	0	304,431	304,431
<b>Total</b>	<b>\$4,242,896</b>	<b>\$333,674</b>	<b>\$1,706,152</b>	<b>\$1,751,985</b>	<b>\$8,034,706</b>

**FY 2019 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.

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**A. Department Costs**

Dept:8 350-608 GSD Facilities Management

Description		Amount	General Admin	Facilities Maintenance	Lease Management
<b>Personnel Costs</b>					
Salaries	S1	3,776,155	344,035	3,114,823	317,297
<i>Salary % Split</i>			<i>9.11%</i>	<i>82.49%</i>	<i>8.40%</i>
Benefits	P	2,000,623	148,421	1,693,705	158,497
Subtotal - Personnel Costs		<u>5,776,778</u>	<u>492,456</u>	<u>4,808,528</u>	<u>475,794</u>
<b>Services &amp; Supplies Cost</b>					
Professional Fees	P	92,119	5,135	82,155	4,829
Travel	P	519	186	0	333
Brd & Comm	P	0	0	0	0
Transportation	P	64,167	2,737	60,842	588
Furniture/Fixtures	P	6,214	0	6,214	0
Bld/Structure	P	386,956	0	386,956	0
Supplies	P	26,130	19,299	6,831	0
Maintenance	P	770,904	0	764,904	6,000
Telecomm	P	1,262	0	1,262	0
DOIT Services	P	238,103	181,481	56,622	0
Rental Expense	P	17,481	17,406	75	0
Utilities	P	2,517,740	0	2,517,740	0
Other Operating	P	1,527,137	3,427	1,523,353	357
Capital	D	0	0	0	0
Subtotal - Services & Supplies		<u>5,648,732</u>	<u>229,671</u>	<u>5,406,954</u>	<u>12,107</u>
<b>Department Cost Total</b>		<b>11,425,510</b>	<b>722,127</b>	<b>10,215,482</b>	<b>487,901</b>
<b>Adjustments to Cost</b>					
Capital	D	0	0	0	0
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Costs After Adjustments</b>		<b>11,425,510</b>	<b>722,127</b>	<b>10,215,482</b>	<b>487,901</b>
General Admin Distribution			(722,127)	689,210	32,917
<b>Grand Total</b>		<u><u>\$11,425,510</u></u>		<u><u>\$10,904,692</u></u>	<u><u>\$520,818</u></u>

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**B. Incoming Costs - (Default Spread Expense%)**

Dept:8 350-608 GSD Facilities Management

Department	First Incoming	Second Incoming	Facilities Maintenance	Lease Management
1 Lamy Bld	\$2,635	\$0	\$2,515	\$120
1 Lew Wallace Bld	5,634	0	5,377	257
1 128 S Capitol	420	0	401	19
1 Villagra	29,035	0	27,712	1,324
1 Casita At Don Gaspar	5,501	0	5,250	251
1 John F Simms	796	0	760	36
1 Joseph Montoya	21,396	0	20,421	975
1 Toney Anaya	23,600	0	22,524	1,076
1 2542 Cerrillos	55,703	0	53,164	2,539
1 State Library	26,090	0	24,901	1,189
1 James Murray	1,682	0	1,605	77
1 Murray Morgan	898	0	857	41
1 Bataan Memorial	118,117	0	112,733	5,384
Subtotal - Building Depreciation	291,508	0	278,220	13,288
3 GOB 2003 B	0	0	0	0
3 GOB 2009	152,076	0	145,144	6,932
3 STB 2005 B1	(9)	0	(9)	(0)
3 STB 2006 A	2,488	0	2,374	113
3 STB 2007 A	103,184	0	98,480	4,704
3 STB 2008 A1	569,439	0	543,482	25,957
3 STB 2009 A	573,905	0	547,744	26,161
3 STB 2010 A	62,222	0	59,386	2,836
3 STB 2010 D	(31)	0	(30)	(1)
3 STB 2012 A	628,975	0	600,304	28,671
3 STB 2011 A1	606,268	0	578,632	27,636
3 STB 2013A	809,332	0	772,439	36,892
3 STB 2014A	40,802	0	38,942	1,860
3 STB 2015A	565,778	0	539,988	25,790
3 STB 2016A	123,974	0	118,323	5,651
3 STB 2016D	(2,771)	0	(2,645)	(126)
Subtotal - Interest Expense	4,235,630	0	4,042,554	193,076
4 Policy & Budget	618	166	748	36
Subtotal - 341-541 DFA - Policy & Budg	618	166	748	36
7 Accounting	76,480	15,870	88,140	4,210

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**B. Incoming Costs - (Default Spread Expense%)**

Dept:8 350-608 GSD Facilities Management

Department	First Incoming	Second Incoming	Facilities Maintenance	Lease Management
7 Contract Review	\$1,926	\$445	\$2,262	\$108
7 Payroll	6,408	1,352	7,406	354
Subtotal - 341-544 DFA - Financial Cor	84,814	17,666	97,809	4,671
8 Facilities Maintenance	0	315,944	301,542	14,402
Subtotal - 350-608 GSD Facilities Man:	0	315,944	301,542	14,402
9 Purchasing	0	387	369	18
Subtotal - 350-604 GSD Purchasing	0	387	369	18
10 Human Resources	0	13,098	12,501	597
10 Adjudication	0	2,250	2,148	103
10 Labor Relations	0	4,067	3,881	185
Subtotal - 378 Personnel Board	0	19,415	18,530	885
13 Banking/Cash Mgmt	0	6,786	6,476	309
Subtotal - 394 State Treasurer	0	6,786	6,476	309
<b>Total Incoming</b>	<b>4,612,570</b>	<b>360,364</b>	<b>4,746,249</b>	<b>226,685</b>
<b>C. Total Allocated</b>		<b>\$16,398,444</b>	<b>\$15,650,941</b>	<b>\$747,504</b>
			95.44%	4.56%

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**Facilities Maintenance Allocations**

**Dept:8 350-608 GSD Facilities Management**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 341-541 DFA - Policy & Budget	36,808	0.60%	\$92,074	\$0	\$92,074	\$0	\$92,074
5 341-542 DFA - Program Support	1,532	0.03%	3,832	0	3,832	0	3,832
8 350-608 GSD Facilities Management	126,303	2.06%	315,944	0	315,944	0	315,944
9 350-604 GSD Purchasing	10,687	0.17%	26,733	0	26,733	617	27,351
10 378 Personnel Board	43,511	0.71%	108,842	0	108,842	2,513	111,355
11 369 Commission on Public Records	156,487	2.56%	391,449	0	391,449	9,039	400,488
12 305 Attorney General CS	57,190	0.93%	143,060	0	143,060	3,303	146,363
60 333 Taxation and Revenue	147,984	2.42%	370,179	0	370,179	8,548	378,727
69 350-598 GSD Program Support	10,997	0.18%	27,509	0	27,509	635	28,144
71 350-605 GSD Printing & Graphics	23,052	0.38%	57,664	0	57,664	1,331	58,996
72 350-606 GSD Risk Management	10,687	0.17%	26,733	0	26,733	617	27,351
74 350-609 GSD Motor Pool	13,928	0.23%	34,841	0	34,841	804	35,645
75 350-609 GSD Surplus Property	24,750	0.40%	61,912	0	61,912	1,430	63,341
81 361 DoIT	96,069	1.57%	240,315	0	240,315	5,549	245,864
84 370 Secretary of State	3,562	0.06%	8,910	0	8,910	206	9,116
91 418 Tourism Department	29,028	0.47%	72,613	0	72,613	1,677	74,290
92 419 Economic Development	29,750	0.49%	74,419	0	74,419	1,718	76,137
93 420 Regulation and Licensing	88,338	1.44%	220,976	0	220,976	5,102	226,078
94 430 Public Regulation Commission	36,099	0.59%	90,301	0	90,301	2,085	92,386
95 440 Superintendent of Insurance	18,024	0.29%	45,087	0	45,087	1,041	46,128
100 465 Gaming Control Brd	2,600	0.04%	6,504	0	6,504	150	6,654
106 505 Dept of Cultural Affairs	21,758	0.36%	54,427	0	54,427	1,257	55,684
109 521 Energy, Minerals & Natural Resour	88,512	1.45%	221,411	0	221,411	5,112	226,523
113 550 Office of State Engineer/ISC	63,269	1.03%	158,266	0	158,266	3,654	161,921
120 606 Commission for the Blind	46,406	0.76%	116,084	0	116,084	2,680	118,764
121 609 Indian Affairs	6,000	0.10%	15,009	0	15,009	347	15,355
122 624 Aging & Long Term Svcs	35,665	0.58%	89,215	0	89,215	2,060	91,275
123 630 Human Services	108,265	1.77%	270,823	0	270,823	6,253	277,076
124 631 Workforce Solutions	157,339	2.57%	393,580	0	393,580	9,088	402,668
125 632 Workers Compensation Admin	44,886	0.73%	112,281	0	112,281	2,593	114,874
131 665 Dept of Health	1,231,099	20.12%	3,079,569	0	3,079,569	71,109	3,150,678
132 667 Dept of Environment	67,121	1.10%	167,902	0	167,902	3,877	171,779
135 670 Veterans Services	10,617	0.17%	26,558	0	26,558	613	27,171
136 690 Children, Youth & Families	284,842	4.65%	712,527	0	712,527	16,453	728,979
140 770 Dept of Corrections	2,258,351	36.91%	5,649,220	0	5,649,220	130,443	5,779,663
142 790 Dept of Public Safety	371,884	6.08%	930,260	0	930,260	21,480	951,741
143 795 Homeland Security & Emergency M	36,215	0.59%	90,591	0	90,591	2,092	92,683
145 924 Public Education Department	60,609	0.99%	151,612	0	151,612	3,501	155,113
151 952 University of New Mexico	61,171	1.00%	153,018	0	153,018	3,533	156,551
152 954 New Mexico State University	22,302	0.36%	55,788	0	55,788	1,288	57,076
169 999 Other	175,482	2.87%	438,965	0	438,965	10,136	449,101

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**Facilities Maintenance Allocations**

Dept:8 350-608 GSD Facilities Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	6,119,179	100.00%	15,307,004	0	15,307,004	343,937	15,650,941
Direct Bills					0		0
<b>Total</b>					<b>\$15,307,004</b>		<b>\$15,650,941</b>
Basis Units: Square Footage Maintained							



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**Lease Management Allocations**

**Dept:8 350-608 GSD Facilities Management**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 369 Commission on Public Records	1	0.29%	\$2,089	\$0	\$2,089	\$47	\$2,136
12 305 Attorney General CS	2	0.57%	4,178	0	4,178	94	4,271
13 394 State Treasurer	1	0.29%	2,089	0	2,089	47	2,136
14 950 Higher Education Department	2	0.57%	4,178	0	4,178	94	4,271
27 218 Administrative Office of the Courts	1	0.29%	2,089	0	2,089	47	2,136
59 308 State Auditor	2	0.57%	4,178	0	4,178	94	4,271
60 333 Taxation and Revenue	33	9.43%	68,930	0	68,930	1,549	70,479
68 343 Retiree Healthcare Authority	2	0.57%	4,178	0	4,178	94	4,271
76 352 Education Retirement Brd	2	0.57%	4,178	0	4,178	94	4,271
81 361 DoIT	5	1.43%	10,444	0	10,444	235	10,679
82 366 Public Employees Retirement Assc	1	0.29%	2,089	0	2,089	47	2,136
86 379 Public Employees Labor Relations	1	0.29%	2,089	0	2,089	47	2,136
92 419 Economic Development	1	0.29%	2,089	0	2,089	47	2,136
94 430 Public Regulation Commission	1	0.29%	2,089	0	2,089	47	2,136
95 440 Superintendent of Insurance	2	0.57%	4,178	0	4,178	94	4,271
96 446 Brd of Medical Examiners	1	0.29%	2,089	0	2,089	47	2,136
97 449 Board of Nursing	1	0.29%	2,089	0	2,089	47	2,136
100 465 Gaming Control Brd	1	0.29%	2,089	0	2,089	47	2,136
101 469 Racing Commission	1	0.29%	2,089	0	2,089	47	2,136
102 479 Brd of Veterinary Medicine	1	0.29%	2,089	0	2,089	47	2,136
106 505 Dept of Cultural Affairs	3	0.86%	6,266	0	6,266	141	6,407
107 508 Livestock Board	1	0.29%	2,089	0	2,089	47	2,136
108 516 Dept of Game & Fish	4	1.14%	8,355	0	8,355	188	8,543
109 521 Energy, Minerals & Natural Resour	3	0.86%	6,266	0	6,266	141	6,407
113 550 Office of State Engineer/ISC	6	1.71%	12,533	0	12,533	282	12,814
117 603 Office of African Amer Affairs	1	0.29%	2,089	0	2,089	47	2,136
118 604 Comm for Deaf & Hearing Impaired	2	0.57%	4,178	0	4,178	94	4,271
119 605 MLK Commission	1	0.29%	2,089	0	2,089	47	2,136
120 606 Commission for the Blind	4	1.14%	8,355	0	8,355	188	8,543
122 624 Aging & Long Term Svcs	23	6.57%	48,042	0	48,042	1,079	49,122
123 630 Human Services	41	11.71%	85,640	0	85,640	1,924	87,565
124 631 Workforce Solutions	5	1.43%	10,444	0	10,444	235	10,679
125 632 Workers Compensation Admin	5	1.43%	10,444	0	10,444	235	10,679
127 644 Vocational Rehabilitation	19	5.43%	39,687	0	39,687	892	40,579
128 645 Disability Commission	1	0.29%	2,089	0	2,089	47	2,136
129 647 Developmental Disabilities Comm	1	0.29%	2,089	0	2,089	47	2,136
131 665 Dept of Health	50	14.29%	104,440	0	104,440	2,347	106,786
132 667 Dept of Environment	27	7.71%	56,397	0	56,397	1,267	57,665
135 670 Veterans Services	5	1.43%	10,444	0	10,444	235	10,679
136 690 Children, Youth & Families	34	9.71%	71,019	0	71,019	1,596	72,615
140 770 Dept of Corrections	27	7.71%	56,397	0	56,397	1,267	57,665
141 780 Crime Victims Reparations	1	0.29%	2,089	0	2,089	47	2,136

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**Lease Management Allocations**

Dept:8 350-608 GSD Facilities Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
142 790 Dept of Public Safety	15	4.29%	\$31,332	\$0	\$31,332	\$704	\$32,036
143 795 Homeland Security & Emergency M	2	0.57%	4,178	0	4,178	94	4,271
144 805 Dept of Transportation	5	1.43%	10,444	0	10,444	235	10,679
145 924 Public Education Department	1	0.29%	2,089	0	2,089	47	2,136
148 940 Public School Facilities Authority	1	0.29%	2,089	0	2,089	47	2,136
<b>Subtotal</b>	<b>350</b>	<b>100.00%</b>	<b>731,077</b>	<b>0</b>	<b>731,077</b>	<b>16,427</b>	<b>747,504</b>
Direct Bills					0		0
<b>Total</b>					<b>\$731,077</b>		<b>\$747,504</b>

Basis Units: Leases Per Department

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**Allocation Summary**

**Dept:8 350-608 GSD Facilities Management**

Department	Facilities Maintenance	Lease Management	Total
4 341-541 DFA - Policy & Budget	\$92,074	\$0	\$92,074
5 341-542 DFA - Program Support	3,832	0	3,832
8 350-608 GSD Facilities Management	315,944	0	315,944
9 350-604 GSD Purchasing	27,351	0	27,351
10 378 Personnel Board	111,355	0	111,355
11 369 Commission on Public Records	400,488	2,136	402,624
12 305 Attorney General CS	146,363	4,271	150,634
13 394 State Treasurer	0	2,136	2,136
14 950 Higher Education Department	0	4,271	4,271
27 218 Administrative Office of the Courts	0	2,136	2,136
59 308 State Auditor	0	4,271	4,271
60 333 Taxation and Revenue	378,727	70,479	449,206
68 343 Retiree Healthcare Authority	0	4,271	4,271
69 350-598 GSD Program Support	28,144	0	28,144
71 350-605 GSD Printing & Graphics	58,996	0	58,996
72 350-606 GSD Risk Management	27,351	0	27,351
74 350-609 GSD Motor Pool	35,645	0	35,645
75 350-609 GSD Surplus Property	63,341	0	63,341
76 352 Education Retirement Brd	0	4,271	4,271
81 361 DoIT	245,864	10,679	256,542
82 366 Public Employees Retirement Assc	0	2,136	2,136
84 370 Secretary of State	9,116	0	9,116
86 379 Public Employees Labor Relations	0	2,136	2,136
91 418 Tourism Department	74,290	0	74,290
92 419 Economic Development	76,137	2,136	78,273
93 420 Regulation and Licensing	226,078	0	226,078
94 430 Public Regulation Commission	92,386	2,136	94,522
95 440 Superintendent of Insurance	46,128	4,271	50,399
96 446 Brd of Medical Examiners	0	2,136	2,136
97 449 Board of Nursing	0	2,136	2,136
100 465 Gaming Control Brd	6,654	2,136	8,790
101 469 Racing Commission	0	2,136	2,136
102 479 Brd of Veterinary Medicine	0	2,136	2,136
106 505 Dept of Cultural Affairs	55,684	6,407	62,091
107 508 Livestock Board	0	2,136	2,136
108 516 Dept of Game & Fish	0	8,543	8,543
109 521 Energy, Minerals & Natural Resour	226,523	6,407	232,931
113 550 Office of State Engineer/ISC	161,921	12,814	174,735
117 603 Office of African Amer Affairs	0	2,136	2,136
118 604 Comm for Deaf & Hearing Impairec	0	4,271	4,271
119 605 MLK Commission	0	2,136	2,136

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**Allocation Summary**

**Dept:8 350-608 GSD Facilities Management**

Department	Facilities Maintenance	Lease Management	Total
120 606 Commission for the Blind	\$118,764	\$8,543	\$127,307
121 609 Indian Affairs	15,355	0	15,355
122 624 Aging & Long Term Svcs	91,275	49,122	140,397
123 630 Human Services	277,076	87,565	364,641
124 631 Workforce Solutions	402,668	10,679	413,347
125 632 Workers Compensation Admin	114,874	10,679	125,553
127 644 Vocational Rehabilitation	0	40,579	40,579
128 645 Disability Commission	0	2,136	2,136
129 647 Developmental Disabilities Comm	0	2,136	2,136
131 665 Dept of Health	3,150,678	106,786	3,257,465
132 667 Dept of Environment	171,779	57,665	229,443
135 670 Veterans Services	27,171	10,679	37,850
136 690 Children, Youth & Families	728,979	72,615	801,594
140 770 Dept of Corrections	5,779,663	57,665	5,837,328
141 780 Crime Victims Reparations	0	2,136	2,136
142 790 Dept of Public Safety	951,741	32,036	983,776
143 795 Homeland Security & Emergency M	92,683	4,271	96,954
144 805 Dept of Transportation	0	10,679	10,679
145 924 Public Education Department	155,113	2,136	157,249
148 940 Public School Facilities Authority	0	2,136	2,136
151 952 University of New Mexico	156,551	0	156,551
152 954 New Mexico State University	57,076	0	57,076
169 999 Other	449,101	0	449,101
<b>Total</b>	<b>\$15,650,941</b>	<b>\$747,504</b>	<b>\$16,398,444</b>

**FY 2019 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.
- Other Purchasing Services – costs associated with services provided to agencies under contractual arrangements have been allocated directly to Other. Direct costs have been deducted. Therefore only indirect costs have been allocated.

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Dept:9 350-604 GSD Purchasing

**A. Department Costs**

Description		Amount	General Admin	Purchasing	Other Services
<b>Personnel Costs</b>					
Salaries	S1	1,119,026	0	553,736	565,290
<i>Salary % Split</i>			<i>.00%</i>	<i>49.48%</i>	<i>50.52%</i>
Benefits	P	499,694	0	251,019	248,675
Subtotal - Personnel Costs		<u>1,618,720</u>	0	804,755	813,965
<b>Services &amp; Supplies Cost</b>					
Professional Fees	P	1,113,278	0	0	1,113,278
Travel	P	0	0	0	0
Transportation Expense	P	111	0	0	111
Furn & Fixtures	P	1,532	0	0	1,532
Bld/Structures	P	0	0	0	0
Supplies	P	29,438	0	0	29,438
Telecomm	P	0	0	0	0
DOIT Services	P	49,433	0	0	49,433
Rental Expense	P	6,182	0	0	6,182
Other Operating	P	22,222	0	0	22,222
Capital	D	69,600	0	0	0
Deduct Direct Costs	P	(2,036,161)	0	0	(2,036,161)
Subtotal - Services & Supplies		<u>(744,365)</u>	0	0	(813,965)
<b>Department Cost Total</b>		<b>874,355</b>	<b>0</b>	<b>804,755</b>	<b>0</b>
<b>Adjustments to Cost</b>					
Capital	D	(69,600)	0	0	0
Subtotal - Adjustments		<u>(69,600)</u>	0	0	0
<b>Total Costs After Adjustments</b>		<b>804,755</b>	<b>0</b>	<b>804,755</b>	<b>0</b>
General Admin Distribution			0	0	0
<b>Grand Total</b>		<u><u>\$804,755</u></u>		<u><u>\$804,755</u></u>	<u><u>\$0</u></u>

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**B. Incoming Costs - (Default Spread Salary%)**

Dept:9 350-604 GSD Purchasing

Department	First Incoming	Second Incoming	Purchasing	Other Services
1 Joseph Montoya	\$29,528	\$0	\$14,611	\$14,916
Subtotal - Building Depreciation	29,528	0	14,611	14,916
4 Policy & Budget	157	42	99	101
Subtotal - 341-541 DFA - Policy & Budg	157	42	99	101
7 Accounting	9,310	1,932	5,563	5,679
7 Contract Review	193	44	117	120
7 Payroll	1,230	259	737	752
Subtotal - 341-544 DFA - Financial Cor	10,733	2,236	6,417	6,551
8 Facilities Maintenance	26,733	617	13,534	13,816
Subtotal - 350-608 GSD Facilities Man:	26,733	617	13,534	13,816
9 Purchasing	0	66	33	34
Subtotal - 350-604 GSD Purchasing	0	66	33	34
10 Human Resources	0	2,514	1,244	1,270
10 Adjudication	0	432	214	218
10 Labor Relations	0	771	382	390
Subtotal - 378 Personnel Board	0	3,717	1,839	1,878
13 Banking/Cash Mgmt	0	826	409	417
Subtotal - 394 State Treasurer	0	826	409	417
<b>Total Incoming</b>	<b>67,151</b>	<b>7,505</b>	<b>36,943</b>	<b>37,714</b>
<b>C. Total Allocated</b>		<b>\$879,411</b>	<b>\$841,698</b>	<b>\$37,714</b>
			95.71%	4.29%

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**Purchasing Allocations**

Dept:9 350-604 GSD Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 341-541 DFA - Policy & Budget	203	0.13%	\$1,122	\$0	\$1,122	\$0	\$1,122
5 341-542 DFA - Program Support	93	0.06%	514	0	514	0	514
6 341-543 DFA - Comm Dev & Local Gov	107	0.07%	592	0	592	0	592
7 341-544 DFA - Financial Control	359	0.24%	1,985	0	1,985	0	1,985
8 350-608 GSD Facilities Management	70	0.05%	387	0	387	0	387
9 350-604 GSD Purchasing	12	0.01%	66	0	66	0	66
10 378 Personnel Board	474	0.31%	2,621	0	2,621	12	2,633
11 369 Commission on Public Records	201	0.13%	1,111	0	1,111	5	1,116
12 305 Attorney General CS	1,457	0.96%	8,056	0	8,056	36	8,092
13 394 State Treasurer	243	0.16%	1,344	0	1,344	6	1,350
14 950 Higher Education Department	746	0.49%	4,125	0	4,125	18	4,143
15 111 Legislative Council Service	35	0.02%	194	0	194	1	194
16 112 Legislative Finance Committee	155	0.10%	857	0	857	4	861
17 114 Senate Chief Clerk	7	0.00%	39	0	39	0	39
18 115 House Chief Clerk	11	0.01%	61	0	61	0	61
19 117 Legislative Education Study Comr	70	0.05%	387	0	387	2	389
20 119 Legislative Building	52	0.03%	288	0	288	1	289
22 205 Supreme Court Law Library	175	0.12%	968	0	968	4	972
23 208 NM Compilation Commission	75	0.05%	415	0	415	2	417
24 210 Judicial Standards Commission	260	0.17%	1,438	0	1,438	6	1,444
25 215 Court of Appeals	343	0.23%	1,897	0	1,897	8	1,905
26 216 Supreme Court	74	0.05%	409	0	409	2	411
27 218 Administrative Office of the Courts	8,563	5.65%	47,347	0	47,347	211	47,558
28 219 Supreme Crt Building Commission	53	0.03%	293	0	293	1	294
29 231 Judicial District Court 1st	237	0.16%	1,310	0	1,310	6	1,316
30 232 Judicial District Court 2nd	918	0.61%	5,076	0	5,076	23	5,098
31 233 Judicial District Court 3rd	308	0.20%	1,703	0	1,703	8	1,711
32 234 Judicial District Court 4th	330	0.22%	1,825	0	1,825	8	1,833
33 235 Judicial District Court 5th	2,506	1.65%	13,856	0	13,856	62	13,918
34 236 Judicial District Court 6th	549	0.36%	3,036	0	3,036	14	3,049
35 237 Judicial District Court 7th	425	0.28%	2,350	0	2,350	10	2,360
36 238 Judicial District Court 8th	301	0.20%	1,664	0	1,664	7	1,672
37 239 Judicial District Court 9th	193	0.13%	1,067	0	1,067	5	1,072
38 240 Judicial District Court 10th	149	0.10%	824	0	824	4	828
39 241 Judicial District Court 11th	438	0.29%	2,422	0	2,422	11	2,433
40 242 Judicial District Court 12th	656	0.43%	3,627	0	3,627	16	3,643
41 243 Judicial District Court 13th	990	0.65%	5,474	0	5,474	24	5,498
42 244 Bernalillo County Metropolitan Crt	505	0.33%	2,792	0	2,792	12	2,805
43 251 Judicial District Attorney 1st	172	0.11%	951	0	951	4	955
44 252 Judicial District Attorney 2nd	906	0.60%	5,010	0	5,010	22	5,032
45 253 Judicial District Attorney 3rd	296	0.20%	1,637	0	1,637	7	1,644
46 254 Judicial District Attorney 4th	164	0.11%	907	0	907	4	911



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**Purchasing Allocations**

Dept:9 350-604 GSD Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 255 Judicial District Attorney 5th	7	0.00%	\$39	\$0	\$39	\$0	\$39
48 256 Judicial District Attorney 6th	1,619	1.07%	8,952	0	8,952	40	8,992
49 257 Judicial District Attorney 7th	669	0.44%	3,699	0	3,699	16	3,716
50 258 Judicial District Attorney 8th	233	0.15%	1,288	0	1,288	6	1,294
51 259 Judicial District Attorney 9th	221	0.15%	1,222	0	1,222	5	1,227
52 260 Judicial District Attorney 10th	324	0.21%	1,791	0	1,791	8	1,799
53 261 Judicial District Attorney 11th	492	0.32%	2,720	0	2,720	12	2,733
54 262 Judicial District Attorney 12th	245	0.16%	1,355	0	1,355	6	1,361
55 263 Judicial District Attorney 13th	640	0.42%	3,539	0	3,539	16	3,555
56 264 Administrative Office of the DAs	2,214	1.46%	12,242	0	12,242	55	12,296
57 265 Judicial District Attorney 11th Div I	100	0.07%	553	0	553	2	555
59 308 State Auditor	51	0.03%	282	0	282	1	283
60 333 Taxation and Revenue	1,873	1.24%	10,356	0	10,356	46	10,402
61 337 Investment Council	234	0.15%	1,294	0	1,294	6	1,300
67 342 Public School Insurance Authority	139	0.09%	769	0	769	3	772
68 343 Retiree Healthcare Authority	150	0.10%	829	0	829	4	833
69 350-598 GSD Program Support	19	0.01%	105	0	105	0	106
71 350-605 GSD Printing & Graphics	8	0.01%	44	0	44	0	44
72 350-606 GSD Risk Management	2,569	1.70%	14,205	0	14,205	63	14,268
73 350-609 GSD Aviation	3	0.00%	17	0	17	0	17
74 350-609 GSD Motor Pool	34	0.02%	188	0	188	1	189
76 352 Education Retirement Brd	342	0.23%	1,891	0	1,891	8	1,899
77 354 Sentencing Commission	16	0.01%	88	0	88	0	89
78 355 Public Defender	3,151	2.08%	17,423	0	17,423	78	17,500
79 356 Governor	112	0.07%	619	0	619	3	622
80 360 Lieutenant Governor	73	0.05%	404	0	404	2	405
81 361 DoIT	737	0.49%	4,075	0	4,075	18	4,093
82 366 Public Employees Retirement Assn	279	0.18%	1,543	0	1,543	7	1,550
84 370 Secretary of State	33	0.02%	182	0	182	1	183
86 379 Public Employees Labor Relations	411	0.27%	2,273	0	2,273	10	2,283
88 404 Brd of Examiners - Architects	96	0.06%	531	0	531	2	533
90 417 Border Authority	45	0.03%	249	0	249	1	250
91 418 Tourism Department	621	0.41%	3,434	0	3,434	15	3,449
92 419 Economic Development	703	0.46%	3,887	0	3,887	17	3,904
93 420 Regulation and Licensing	1,057	0.70%	5,844	0	5,844	26	5,870
94 430 Public Regulation Commission	1,681	1.11%	9,295	0	9,295	41	9,336
96 446 Brd of Medical Examiners	94	0.06%	520	0	520	2	522
97 449 Board of Nursing	161	0.11%	890	0	890	4	894
99 464 Brd of Licensure - Engineers	96	0.06%	531	0	531	2	533
100 465 Gaming Control Brd	274	0.18%	1,515	0	1,515	7	1,522
101 469 Racing Commission	114	0.08%	630	0	630	3	633
102 479 Brd of Veterinary Medicine	66	0.04%	365	0	365	2	367

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**Purchasing Allocations**

Dept:9 350-604 GSD Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
104 491 Military Base Planning	15	0.01%	\$83	\$0	\$83	\$0	\$83
105 495 Spaceport Authority	135	0.09%	746	0	746	3	750
106 505 Dept of Cultural Affairs	2,775	1.83%	15,344	0	15,344	68	15,412
107 508 Livestock Board	403	0.27%	2,228	0	2,228	10	2,238
108 516 Dept of Game & Fish	13,432	8.86%	74,269	0	74,269	331	74,600
109 521 Energy, Minerals & Natural Resour	4,570	3.02%	25,269	0	25,269	113	25,381
110 522 Youth Conservation Corp	128	0.08%	708	0	708	3	711
111 538 Intertribal Ceremonial Office	2	0.00%	11	0	11	0	11
112 539 Commission on Public Lands	691	0.46%	3,821	0	3,821	17	3,838
113 550 Office of State Engineer/ISC	1,435	0.95%	7,935	0	7,935	35	7,970
116 601 Commission on Women	1	0.00%	6	0	6	0	6
117 603 Office of African Amer Affairs	179	0.12%	990	0	990	4	994
118 604 Comm for Deaf & Hearing Impaired	276	0.18%	1,526	0	1,526	7	1,533
119 605 MLK Commission	144	0.10%	796	0	796	4	800
120 606 Commission for the Blind	777	0.51%	4,296	0	4,296	19	4,315
121 609 Indian Affairs	258	0.17%	1,427	0	1,427	6	1,433
122 624 Aging & Long Term Svcs	1,618	1.07%	8,946	0	8,946	40	8,986
123 630 Human Services	2,361	1.56%	13,055	0	13,055	58	13,113
124 631 Workforce Solutions	1,099	0.73%	6,077	0	6,077	27	6,104
125 632 Workers Compensation Admin	591	0.39%	3,268	0	3,268	15	3,282
127 644 Vocational Rehabilitation	1,905	1.26%	10,533	0	10,533	47	10,580
128 645 Disability Commission	124	0.08%	686	0	686	3	689
129 647 Developmental Disabilities Comm	433	0.29%	2,394	0	2,394	11	2,405
130 662 Miners' Hospital	1,084	0.72%	5,994	0	5,994	27	6,020
131 665 Dept of Health	12,777	8.43%	70,648	0	70,648	315	70,962
132 667 Dept of Environment	2,199	1.45%	12,159	0	12,159	54	12,213
133 668 Natural Resources Trustee	41	0.03%	227	0	227	1	228
135 670 Veterans Services	435	0.29%	2,405	0	2,405	11	2,416
136 690 Children, Youth & Families	4,938	3.26%	27,304	0	27,304	122	27,425
137 705 Dept of Military Affairs	1,895	1.25%	10,478	0	10,478	47	10,525
138 760 Parole Brd	51	0.03%	282	0	282	1	283
139 765 Juvenile Parole Brd	4	0.00%	22	0	22	0	22
140 770 Dept of Corrections	5,941	3.92%	32,849	0	32,849	146	32,996
141 780 Crime Victims Reparations	296	0.20%	1,637	0	1,637	7	1,644
142 790 Dept of Public Safety	13,503	8.91%	74,662	0	74,662	333	74,995
143 795 Homeland Security & Emergency M	644	0.42%	3,561	0	3,561	16	3,577
144 805 Dept of Transportation	22,895	15.11%	126,593	0	126,593	564	127,157
145 924 Public Education Department	4,673	3.08%	25,838	0	25,838	115	25,953
148 940 Public School Facilities Authority	939	0.62%	5,192	0	5,192	23	5,215

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**Purchasing Allocations**

Dept:9 350-604 GSD Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	151,554	100.00%	837,984	0	837,984	3,714	841,698
Direct Bills					0		0
<b>Total</b>					<b>\$837,984</b>		<b>\$841,698</b>
Basis Units: Purchase Vouchers							

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**Other Services Allocations**

Dept:9 350-604 GSD Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
169 999 Other	100	100.00%	\$33,922	\$0	\$33,922	\$3,791	\$37,714
<b>Subtotal</b>	100	100.00%	33,922	0	33,922	3,791	37,714
Direct Bills					0		0
<b>Total</b>					\$33,922		\$37,714
Basis Units: Direct Allocation to Other							

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**Allocation Summary**

Dept:9 350-604 GSD Purchasing

Department	Purchasing	Other Services	Total
4 341-541 DFA - Policy & Budget	\$1,122	\$0	\$1,122
5 341-542 DFA - Program Support	514	0	514
6 341-543 DFA - Comm Dev & Local Gov	592	0	592
7 341-544 DFA - Financial Control	1,985	0	1,985
8 350-608 GSD Facilities Management	387	0	387
9 350-604 GSD Purchasing	66	0	66
10 378 Personnel Board	2,633	0	2,633
11 369 Commission on Public Records	1,116	0	1,116
12 305 Attorney General CS	8,092	0	8,092
13 394 State Treasurer	1,350	0	1,350
14 950 Higher Education Department	4,143	0	4,143
15 111 Legislative Council Service	194	0	194
16 112 Legislative Finance Committee	861	0	861
17 114 Senate Chief Clerk	39	0	39
18 115 House Chief Clerk	61	0	61
19 117 Legislative Education Study Comr	389	0	389
20 119 Legislative Building	289	0	289
22 205 Supreme Court Law Library	972	0	972
23 208 NM Compilation Commission	417	0	417
24 210 Judicial Standards Commission	1,444	0	1,444
25 215 Court of Appeals	1,905	0	1,905
26 216 Supreme Court	411	0	411
27 218 Administrative Office of the Courts	47,558	0	47,558
28 219 Supreme Crt Building Commission	294	0	294
29 231 Judicial District Court 1st	1,316	0	1,316
30 232 Judicial District Court 2nd	5,098	0	5,098
31 233 Judicial District Court 3rd	1,711	0	1,711
32 234 Judicial District Court 4th	1,833	0	1,833
33 235 Judicial District Court 5th	13,918	0	13,918
34 236 Judicial District Court 6th	3,049	0	3,049
35 237 Judicial District Court 7th	2,360	0	2,360
36 238 Judicial District Court 8th	1,672	0	1,672
37 239 Judicial District Court 9th	1,072	0	1,072
38 240 Judicial District Court 10th	828	0	828
39 241 Judicial District Court 11th	2,433	0	2,433
40 242 Judicial District Court 12th	3,643	0	3,643
41 243 Judicial District Court 13th	5,498	0	5,498
42 244 Bernalillo County Metropolitan Crt	2,805	0	2,805
43 251 Judicial District Attorney 1st	955	0	955
44 252 Judicial District Attorney 2nd	5,032	0	5,032
45 253 Judicial District Attorney 3rd	1,644	0	1,644

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**Allocation Summary**

Dept:9 350-604 GSD Purchasing

Department	Purchasing	Other Services	Total
46 254 Judicial District Attorney 4th	\$911	\$0	\$911
47 255 Judicial District Attorney 5th	39	0	39
48 256 Judicial District Attorney 6th	8,992	0	8,992
49 257 Judicial District Attorney 7th	3,716	0	3,716
50 258 Judicial District Attorney 8th	1,294	0	1,294
51 259 Judicial District Attorney 9th	1,227	0	1,227
52 260 Judicial District Attorney 10th	1,799	0	1,799
53 261 Judicial District Attorney 11th	2,733	0	2,733
54 262 Judicial District Attorney 12th	1,361	0	1,361
55 263 Judicial District Attorney 13th	3,555	0	3,555
56 264 Administrative Office of the DAs	12,296	0	12,296
57 265 Judicial District Attorney 11th Div I	555	0	555
59 308 State Auditor	283	0	283
60 333 Taxation and Revenue	10,402	0	10,402
61 337 Investment Council	1,300	0	1,300
67 342 Public School Insurance Authority	772	0	772
68 343 Retiree Healthcare Authority	833	0	833
69 350-598 GSD Program Support	106	0	106
71 350-605 GSD Printing & Graphics	44	0	44
72 350-606 GSD Risk Management	14,268	0	14,268
73 350-609 GSD Aviation	17	0	17
74 350-609 GSD Motor Pool	189	0	189
76 352 Education Retirement Brd	1,899	0	1,899
77 354 Sentencing Commission	89	0	89
78 355 Public Defender	17,500	0	17,500
79 356 Governor	622	0	622
80 360 Lieutenant Governor	405	0	405
81 361 DoIT	4,093	0	4,093
82 366 Public Employees Retirement Assc	1,550	0	1,550
84 370 Secretary of State	183	0	183
86 379 Public Employees Labor Relations	2,283	0	2,283
88 404 Brd of Examiners - Architects	533	0	533
90 417 Border Authority	250	0	250
91 418 Tourism Department	3,449	0	3,449
92 419 Economic Development	3,904	0	3,904
93 420 Regulation and Licensing	5,870	0	5,870
94 430 Public Regulation Commission	9,336	0	9,336
96 446 Brd of Medical Examiners	522	0	522
97 449 Board of Nursing	894	0	894
99 464 Brd of Licensure - Engineers	533	0	533
100 465 Gaming Control Brd	1,522	0	1,522

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**Allocation Summary**

Dept:9 350-604 GSD Purchasing

Department	Purchasing	Other Services	Total
101 469 Racing Commission	\$633	\$0	\$633
102 479 Brd of Veterinary Medicine	367	0	367
104 491 Military Base Planning	83	0	83
105 495 Spaceport Authority	750	0	750
106 505 Dept of Cultural Affairs	15,412	0	15,412
107 508 Livestock Board	2,238	0	2,238
108 516 Dept of Game & Fish	74,600	0	74,600
109 521 Energy, Minerals & Natural Resour	25,381	0	25,381
110 522 Youth Conservation Corp	711	0	711
111 538 Intertribal Ceremonial Office	11	0	11
112 539 Commission on Public Lands	3,838	0	3,838
113 550 Office of State Engineer/ISC	7,970	0	7,970
116 601 Commission on Women	6	0	6
117 603 Office of African Amer Affairs	994	0	994
118 604 Comm for Deaf & Hearing Impairec	1,533	0	1,533
119 605 MLK Commission	800	0	800
120 606 Commission for the Blind	4,315	0	4,315
121 609 Indian Affairs	1,433	0	1,433
122 624 Aging & Long Term Svcs	8,986	0	8,986
123 630 Human Services	13,113	0	13,113
124 631 Workforce Solutions	6,104	0	6,104
125 632 Workers Compensation Admin	3,282	0	3,282
127 644 Vocational Rehabilitation	10,580	0	10,580
128 645 Disability Commission	689	0	689
129 647 Developmental Disabilities Comm	2,405	0	2,405
130 662 Miners' Hospital	6,020	0	6,020
131 665 Dept of Health	70,962	0	70,962
132 667 Dept of Environment	12,213	0	12,213
133 668 Natural Resources Trustee	228	0	228
135 670 Veterans Services	2,416	0	2,416
136 690 Children, Youth & Families	27,425	0	27,425
137 705 Dept of Military Affairs	10,525	0	10,525
138 760 Parole Brd	283	0	283
139 765 Juvenile Parole Brd	22	0	22
140 770 Dept of Corrections	32,996	0	32,996
141 780 Crime Victims Reparations	1,644	0	1,644
142 790 Dept of Public Safety	74,995	0	74,995
143 795 Homeland Security & Emergency M	3,577	0	3,577
144 805 Dept of Transportation	127,157	0	127,157
145 924 Public Education Department	25,953	0	25,953
148 940 Public School Facilities Authority	5,215	0	5,215

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Allocation Summary

Dept:9 350-604 GSD Purchasing

Department	Purchasing	Other Services	Total
169 999 Other	\$0	\$37,714	\$37,714
<b>Total</b>	<b>\$841,698</b>	<b>\$37,714</b>	<b>\$879,411</b>



**FY 2019 STATEWIDE COST ALLOCATION PLAN**

**STATE PERSONNEL BOARD**

**NATURE AND EXTENT OF SERVICES**

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

Costs have been identified and allocated as follows:

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

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**A. Department Costs**

Dept:10 378 Personnel Board

Description		Amount	General Admin	Human Resources	Adjudication	Labor Relations	Other
<b>Personnel Costs</b>							
Salaries	S1	2,581,430	443,470	1,205,582	207,493	354,954	369,931
<i>Salary % Split</i>			<i>17.18%</i>	<i>46.70%</i>	<i>8.04%</i>	<i>13.75%</i>	<i>14.33%</i>
Benefits	P	1,030,782	225,284	467,134	63,798	140,446	134,120
Subtotal - Personnel Costs		<u>3,612,212</u>	<u>668,754</u>	<u>1,672,716</u>	<u>271,291</u>	<u>495,400</u>	<u>504,051</u>
<b>Services &amp; Supplies Cost</b>							
Professional Fees	P	887,917	887,293	0	624	0	0
Travel	P	4,324	1,375	1,589	1,360	0	0
Brd and Comm Expense	P	2,456	2,456	0	0	0	0
Transportation	P	7,781	3,220	90	0	48	4,423
Furn/Fixtures	P	8,367	5,205	2,485	274	403	0
Bld/Structures	P	6,086	6,086	0	0	0	0
Supplies	P	166,870	107,123	59,553	0	194	0
Telecomm	P	3,076	3,076	0	0	0	0
DoIT Services	P	128,450	128,450	0	0	0	0
Other Operating	P	(59,788)	(72,442)	2,352	5,850	4,452	0
Capital	D	14,633	0	0	0	0	0
Deduct Direct Expense	P	(508,474)	0	0	0	0	(508,474)
Subtotal - Services & Supplies		<u>661,698</u>	<u>1,071,842</u>	<u>66,069</u>	<u>8,108</u>	<u>5,097</u>	<u>(504,051)</u>
<b>Department Cost Total</b>		<b>4,273,910</b>	<b>1,740,596</b>	<b>1,738,785</b>	<b>279,399</b>	<b>500,497</b>	<b>(0)</b>
<b>Adjustments to Cost</b>							
Capital	D	(14,633)	0	0	0	0	0
Subtotal - Adjustments		<u>(14,633)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Costs After Adjustments</b>		<b>4,259,277</b>	<b>1,740,596</b>	<b>1,738,785</b>	<b>279,399</b>	<b>500,497</b>	<b>(0)</b>
General Admin Distribution			(1,740,596)	981,511	168,928	288,982	301,175
<b>Grand Total</b>		<u><u>\$4,259,277</u></u>		<u><u>\$2,720,296</u></u>	<u><u>\$448,327</u></u>	<u><u>\$789,479</u></u>	<u><u>\$301,175</u></u>

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**B. Incoming Costs - (Default Spread Salary%)**

Dept:10 378 Personnel Board

Department	First Incoming	Second Incoming	Human Resources	Adjudication	Labor Relations	Other
1 Willie Ortiz	\$167,583	\$0	\$94,499	\$16,264	\$27,823	\$28,997
Subtotal - Building Depreciation	167,583	0	94,499	16,264	27,823	28,997
4 Policy & Budget	226	61	162	28	48	50
Subtotal - 341-541 DFA - Policy & Budg	226	61	162	28	48	50
7 Accounting	4,533	941	3,086	531	909	947
7 Contract Review	1,155	267	802	138	236	246
7 Payroll	2,654	560	1,812	312	534	556
Subtotal - 341-544 DFA - Financial Cor	8,342	1,767	5,701	981	1,678	1,749
8 Facilities Maintenance	108,842	2,513	62,792	10,807	18,488	19,268
Subtotal - 350-608 GSD Facilities Man	108,842	2,513	62,792	10,807	18,488	19,268
9 Purchasing	2,621	12	1,484	255	437	456
Subtotal - 350-604 GSD Purchasing	2,621	12	1,484	255	437	456
10 Human Resources	0	5,424	3,059	526	901	939
10 Adjudication	0	864	487	84	143	150
Subtotal - 378 Personnel Board	0	6,288	3,546	610	1,044	1,088
11 Records Mgt	0	5,784	3,261	561	960	1,001
11 Micrographics	0	2,200	1,241	214	365	381
Subtotal - 369 Commission on Public R	0	7,984	4,502	775	1,326	1,381
12 Open Government Section	0	28,347	15,985	2,751	4,706	4,905
Subtotal - 305 Attorney General CS	0	28,347	15,985	2,751	4,706	4,905
13 Banking/Cash Mgmt	0	786	443	76	130	136
Subtotal - 394 State Treasurer	0	786	443	76	130	136
<b>Total Incoming</b>	<b>287,614</b>	<b>47,758</b>	<b>189,115</b>	<b>32,549</b>	<b>55,680</b>	<b>58,029</b>
<b>C. Total Allocated</b>		<b>\$4,594,650</b>	<b>\$2,909,410</b>	<b>\$480,876</b>	<b>\$845,159</b>	<b>\$359,205</b>
			63.32%	10.47%	18.39%	7.82%

**STATE OF NEW MEXICO**  
**FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
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**Human Resources Allocations**

**Dept:10 378 Personnel Board**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 341-541 DFA - Policy & Budget	26.00	0.12%	\$3,440	\$0	\$3,440	\$0	\$3,440
5 341-542 DFA - Program Support	8.00	0.04%	1,058	0	1,058	0	1,058
6 341-543 DFA - Comm Dev & Local Gov	30.00	0.14%	3,969	0	3,969	0	3,969
7 341-544 DFA - Financial Control	57.00	0.26%	7,541	0	7,541	0	7,541
8 350-608 GSD Facilities Management	99.00	0.45%	13,098	0	13,098	0	13,098
9 350-604 GSD Purchasing	19.00	0.09%	2,514	0	2,514	0	2,514
10 378 Personnel Board	41.00	0.19%	5,424	0	5,424	0	5,424
11 369 Commission on Public Records	29.00	0.13%	3,837	0	3,837	36	3,873
12 305 Attorney General CS	177.00	0.81%	23,417	0	23,417	222	23,639
13 394 State Treasurer	27.00	0.12%	3,572	0	3,572	34	3,606
14 950 Higher Education Department	31.00	0.14%	4,101	0	4,101	39	4,140
15 111 Legislative Council Service	44.00	0.20%	5,821	0	5,821	55	5,876
16 112 Legislative Finance Committee	34.00	0.16%	4,498	0	4,498	43	4,541
17 114 Senate Chief Clerk	7.00	0.03%	926	0	926	9	935
18 115 House Chief Clerk	9.00	0.04%	1,191	0	1,191	11	1,202
19 117 Legislative Education Study Comr	13.00	0.06%	1,720	0	1,720	16	1,736
20 119 Legislative Building	49.00	0.22%	6,483	0	6,483	61	6,544
21 131 Legislature	1.00	0.00%	132	0	132	1	134
22 205 Supreme Court Law Library	8.00	0.04%	1,058	0	1,058	10	1,068
23 208 NM Compilation Commission	5.00	0.02%	662	0	662	6	668
24 210 Judicial Standards Commission	7.00	0.03%	926	0	926	9	935
25 215 Court of Appeals	56.50	0.26%	7,475	0	7,475	71	7,546
26 216 Supreme Court	32.00	0.15%	4,234	0	4,234	40	4,274
27 218 Administrative Office of the Courts	420.30	1.93%	55,606	0	55,606	526	56,133
28 219 Supreme Crt Building Commission	14.25	0.07%	1,885	0	1,885	18	1,903
29 231 Judicial District Court 1st	82.75	0.38%	10,948	0	10,948	104	11,052
30 232 Judicial District Court 2nd	324.50	1.49%	42,932	0	42,932	406	43,338
31 233 Judicial District Court 3rd	82.75	0.38%	10,948	0	10,948	104	11,052
32 234 Judicial District Court 4th	28.00	0.13%	3,704	0	3,704	35	3,740
33 235 Judicial District Court 5th	80.00	0.37%	10,584	0	10,584	100	10,684
34 236 Judicial District Court 6th	32.50	0.15%	4,300	0	4,300	41	4,341
35 237 Judicial District Court 7th	28.00	0.13%	3,704	0	3,704	35	3,740
36 238 Judicial District Court 8th	33.00	0.15%	4,366	0	4,366	41	4,407
37 239 Judicial District Court 9th	49.00	0.22%	6,483	0	6,483	61	6,544
38 240 Judicial District Court 10th	9.50	0.04%	1,257	0	1,257	12	1,269
39 241 Judicial District Court 11th	78.10	0.36%	10,333	0	10,333	98	10,431
40 242 Judicial District Court 12th	38.00	0.17%	5,027	0	5,027	48	5,075
41 243 Judicial District Court 13th	84.00	0.39%	11,113	0	11,113	105	11,219
42 244 Bernalillo County Metropolitan Crt	291.25	1.34%	38,533	0	38,533	365	38,898
43 251 Judicial District Attorney 1st	80.00	0.37%	10,584	0	10,584	100	10,684
44 252 Judicial District Attorney 2nd	258.00	1.18%	34,134	0	34,134	323	34,457
45 253 Judicial District Attorney 3rd	65.00	0.30%	8,600	0	8,600	81	8,681

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**Human Resources Allocations**

**Dept:10 378 Personnel Board**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 254 Judicial District Attorney 4th	38.00	0.17%	\$5,027	\$0	\$5,027	\$48	\$5,075
47 255 Judicial District Attorney 5th	69.00	0.32%	9,129	0	9,129	86	9,215
48 256 Judicial District Attorney 6th	35.00	0.16%	4,631	0	4,631	44	4,674
49 257 Judicial District Attorney 7th	30.00	0.14%	3,969	0	3,969	38	4,007
50 258 Judicial District Attorney 8th	32.00	0.15%	4,234	0	4,234	40	4,274
51 259 Judicial District Attorney 9th	34.00	0.16%	4,498	0	4,498	43	4,541
52 260 Judicial District Attorney 10th	12.00	0.06%	1,588	0	1,588	15	1,603
53 261 Judicial District Attorney 11th	56.00	0.26%	7,409	0	7,409	70	7,479
54 262 Judicial District Attorney 12th	45.00	0.21%	5,954	0	5,954	56	6,010
55 263 Judicial District Attorney 13th	69.00	0.32%	9,129	0	9,129	86	9,215
56 264 Administrative Office of the DAs	14.00	0.06%	1,852	0	1,852	18	1,870
57 265 Judicial District Attorney 11th Div I	31.00	0.14%	4,101	0	4,101	39	4,140
59 308 State Auditor	32.00	0.15%	4,234	0	4,234	40	4,274
60 333 Taxation and Revenue	828.66	3.80%	109,633	0	109,633	1,038	110,671
61 337 Investment Council	25.00	0.11%	3,308	0	3,308	31	3,339
62 340 Administrative Hearings Office	15.00	0.07%	1,985	0	1,985	19	2,003
67 342 Public School Insurance Authority	11.00	0.05%	1,455	0	1,455	14	1,469
68 343 Retiree Healthcare Authority	24.00	0.11%	3,175	0	3,175	30	3,205
69 350-598 GSD Program Support	28.00	0.13%	3,704	0	3,704	35	3,740
71 350-605 GSD Printing & Graphics	7.00	0.03%	926	0	926	9	935
72 350-606 GSD Risk Management	41.00	0.19%	5,424	0	5,424	51	5,476
73 350-609 GSD Aviation	4.00	0.02%	529	0	529	5	534
74 350-609 GSD Motor Pool	20.00	0.09%	2,646	0	2,646	25	2,671
75 350-609 GSD Surplus Property	6.00	0.03%	794	0	794	8	801
76 352 Education Retirement Brd	62.00	0.28%	8,203	0	8,203	78	8,280
78 355 Public Defender	371.00	1.70%	49,084	0	49,084	465	49,549
79 356 Governor	23.00	0.11%	3,043	0	3,043	29	3,072
80 360 Lieutenant Governor	4.00	0.02%	529	0	529	5	534
81 361 DoIT	161.00	0.74%	21,301	0	21,301	202	21,502
82 366 Public Employees Retirement Assr	79.00	0.36%	10,452	0	10,452	99	10,551
84 370 Secretary of State	44.00	0.20%	5,821	0	5,821	55	5,876
86 379 Public Employees Labor Relations	2.00	0.01%	265	0	265	3	267
88 404 Brd of Examiners - Architects	4.00	0.02%	529	0	529	5	534
90 417 Border Authority	4.00	0.02%	529	0	529	5	534
91 418 Tourism Department	37.00	0.17%	4,895	0	4,895	46	4,941
92 419 Economic Development	39.00	0.18%	5,160	0	5,160	49	5,209
93 420 Regulation and Licensing	255.40	1.17%	33,790	0	33,790	320	34,110
94 430 Public Regulation Commission	126.00	0.58%	16,670	0	16,670	158	16,828
95 440 Superintendent of Insurance	81.00	0.37%	10,716	0	10,716	101	10,818
96 446 Brd of Medical Examiners	15.00	0.07%	1,985	0	1,985	19	2,003
97 449 Board of Nursing	20.00	0.09%	2,646	0	2,646	25	2,671
98 460 NM State Fair	30.00	0.14%	3,969	0	3,969	38	4,007

**STATE OF NEW MEXICO**  
**FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
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**Human Resources Allocations**

Dept:10 378 Personnel Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
99 464 Brd of Licensure - Engineers	7.00	0.03%	\$926	\$0	\$926	\$9	\$935
100 465 Gaming Control Brd	40.00	0.18%	5,292	0	5,292	50	5,342
101 469 Racing Commission	16.90	0.08%	2,236	0	2,236	21	2,257
102 479 Brd of Veterinary Medicine	3.00	0.01%	397	0	397	4	401
105 495 Spaceport Authority	17.00	0.08%	2,249	0	2,249	21	2,270
106 505 Dept of Cultural Affairs	404.50	1.86%	53,516	0	53,516	507	54,023
107 508 Livestock Board	64.00	0.29%	8,467	0	8,467	80	8,547
108 516 Dept of Game & Fish	279.00	1.28%	36,912	0	36,912	349	37,262
109 521 Energy, Minerals & Natural Resour	635.49	2.92%	84,076	0	84,076	796	84,872
110 522 Youth Conservation Corp	2.00	0.01%	265	0	265	3	267
112 539 Commission on Public Lands	143.50	0.66%	18,985	0	18,985	180	19,165
113 550 Office of State Engineer/ISC	267.00	1.23%	35,325	0	35,325	334	35,659
117 603 Office of African Amer Affairs	5.00	0.02%	662	0	662	6	668
118 604 Comm for Deaf & Hearing Impairec	13.00	0.06%	1,720	0	1,720	16	1,736
119 605 MLK Commission	2.00	0.01%	265	0	265	3	267
120 606 Commission for the Blind	84.00	0.39%	11,113	0	11,113	105	11,219
121 609 Indian Affairs	10.00	0.05%	1,323	0	1,323	13	1,336
122 624 Aging & Long Term Svcs	243.00	1.12%	32,149	0	32,149	304	32,454
123 630 Human Services	1,628.50	7.47%	215,454	0	215,454	2,039	217,493
124 631 Workforce Solutions	436.00	2.00%	57,684	0	57,684	546	58,230
125 632 Workers Compensation Admin	115.00	0.53%	15,215	0	15,215	144	15,359
127 644 Vocational Rehabilitation	247.00	1.13%	32,679	0	32,679	309	32,988
128 645 Disability Commission	13.00	0.06%	1,720	0	1,720	16	1,736
129 647 Developmental Disabilities Comm	16.00	0.07%	2,117	0	2,117	20	2,137
130 662 Miners' Hospital	215.50	0.99%	28,511	0	28,511	270	28,781
131 665 Dept of Health	3,034.00	13.93%	401,404	0	401,404	3,799	405,203
132 667 Dept of Environment	523.00	2.40%	69,194	0	69,194	655	69,849
133 668 Natural Resources Trustee	3.00	0.01%	397	0	397	4	401
135 670 Veterans Services	42.00	0.19%	5,557	0	5,557	53	5,609
136 690 Children, Youth & Families	1,947.50	8.94%	257,658	0	257,658	2,439	260,096
137 705 Dept of Military Affairs	128.00	0.59%	16,935	0	16,935	160	17,095
138 760 Parole Brd	5.00	0.02%	662	0	662	6	668
140 770 Dept of Corrections	1,895.00	8.70%	250,712	0	250,712	2,373	253,085
141 780 Crime Victims Reparations	19.00	0.09%	2,514	0	2,514	24	2,538
142 790 Dept of Public Safety	1,080.00	4.96%	142,886	0	142,886	1,352	144,238
143 795 Homeland Security & Emergency M	48.00	0.22%	6,350	0	6,350	60	6,411
144 805 Dept of Transportation	2,124.80	9.75%	281,115	0	281,115	2,661	283,776
145 924 Public Education Department	227.00	1.04%	30,033	0	30,033	284	30,317
148 940 Public School Facilities Authority	49.00	0.22%	6,483	0	6,483	61	6,544
149 949 Education Trust Board	2.00	0.01%	265	0	265	3	267

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
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Human Resources Allocations

Dept:10 378 Personnel Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	21,787.15	100.00%	2,882,480	0	2,882,480	26,931	2,909,410
Direct Bills					0		0
<b>Total</b>					<b>\$2,882,480</b>		<b>\$2,909,410</b>
Basis Units: Total FTEs							

**STATE OF NEW MEXICO**  
**FY 2019 STATEWIDE COST ALLOCATION PLAN**

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Adjudication Allocations

Dept:10 378 Personnel Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 341-541 DFA - Policy & Budget	32	0.12%	\$576	\$0	\$576	\$0	\$576
5 341-542 DFA - Program Support	10	0.04%	180	0	180	0	180
6 341-543 DFA - Comm Dev & Local Gov	36	0.14%	648	0	648	0	648
7 341-544 DFA - Financial Control	69	0.26%	1,242	0	1,242	0	1,242
8 350-608 GSD Facilities Management	125	0.47%	2,250	0	2,250	0	2,250
9 350-604 GSD Purchasing	24	0.09%	432	0	432	0	432
10 378 Personnel Board	48	0.18%	864	0	864	0	864
11 369 Commission on Public Records	43	0.16%	774	0	774	8	782
12 305 Attorney General CS	221	0.84%	3,978	0	3,978	39	4,018
13 394 State Treasurer	35	0.13%	630	0	630	6	636
14 950 Higher Education Department	46	0.17%	828	0	828	8	836
15 111 Legislative Council Service	48	0.18%	864	0	864	9	873
16 112 Legislative Finance Committee	44	0.17%	792	0	792	8	800
17 114 Senate Chief Clerk	14	0.05%	252	0	252	2	255
18 115 House Chief Clerk	20	0.08%	360	0	360	4	364
19 117 Legislative Education Study Comr	13	0.05%	234	0	234	2	236
20 119 Legislative Building	51	0.19%	918	0	918	9	927
21 131 Legislature	18	0.07%	324	0	324	3	327
22 205 Supreme Court Law Library	8	0.03%	144	0	144	1	145
23 208 NM Compilation Commission	6	0.02%	108	0	108	1	109
24 210 Judicial Standards Commission	8	0.03%	144	0	144	1	145
25 215 Court of Appeals	62	0.23%	1,116	0	1,116	11	1,127
26 216 Supreme Court	34	0.13%	612	0	612	6	618
27 218 Administrative Office of the Courts	483	1.83%	8,695	0	8,695	86	8,780
28 219 Supreme Crt Building Commission	16	0.06%	288	0	288	3	291
29 231 Judicial District Court 1st	105	0.40%	1,890	0	1,890	19	1,909
30 232 Judicial District Court 2nd	386	1.46%	6,948	0	6,948	69	7,017
31 233 Judicial District Court 3rd	95	0.36%	1,710	0	1,710	17	1,727
32 234 Judicial District Court 4th	31	0.12%	558	0	558	6	564
33 235 Judicial District Court 5th	85	0.32%	1,530	0	1,530	15	1,545
34 236 Judicial District Court 6th	39	0.15%	702	0	702	7	709
35 237 Judicial District Court 7th	34	0.13%	612	0	612	6	618
36 238 Judicial District Court 8th	33	0.12%	594	0	594	6	600
37 239 Judicial District Court 9th	52	0.20%	936	0	936	9	945
38 240 Judicial District Court 10th	12	0.05%	216	0	216	2	218
39 241 Judicial District Court 11th	91	0.34%	1,638	0	1,638	16	1,654
40 242 Judicial District Court 12th	46	0.17%	828	0	828	8	836
41 243 Judicial District Court 13th	92	0.35%	1,656	0	1,656	16	1,672
42 244 Bernalillo County Metropolitan Crt	356	1.35%	6,408	0	6,408	63	6,472
43 251 Judicial District Attorney 1st	75	0.28%	1,350	0	1,350	13	1,363
44 252 Judicial District Attorney 2nd	298	1.13%	5,364	0	5,364	53	5,417
45 253 Judicial District Attorney 3rd	74	0.28%	1,332	0	1,332	13	1,345



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Adjudication Allocations

Dept:10 378 Personnel Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 254 Judicial District Attorney 4th	42	0.16%	\$756	\$0	\$756	\$7	\$764
47 255 Judicial District Attorney 5th	70	0.26%	1,260	0	1,260	12	1,273
48 256 Judicial District Attorney 6th	40	0.15%	720	0	720	7	727
49 257 Judicial District Attorney 7th	36	0.14%	648	0	648	6	654
50 258 Judicial District Attorney 8th	34	0.13%	612	0	612	6	618
51 259 Judicial District Attorney 9th	39	0.15%	702	0	702	7	709
52 260 Judicial District Attorney 10th	14	0.05%	252	0	252	2	255
53 261 Judicial District Attorney 11th	68	0.26%	1,224	0	1,224	12	1,236
54 262 Judicial District Attorney 12th	52	0.20%	936	0	936	9	945
55 263 Judicial District Attorney 13th	83	0.31%	1,494	0	1,494	15	1,509
56 264 Administrative Office of the DAs	17	0.06%	306	0	306	3	309
57 265 Judicial District Attorney 11th Div I	36	0.14%	648	0	648	6	654
59 308 State Auditor	35	0.13%	630	0	630	6	636
60 333 Taxation and Revenue	1,121	4.24%	20,179	0	20,179	199	20,378
61 337 Investment Council	31	0.12%	558	0	558	6	564
62 340 Administrative Hearings Office	16	0.06%	288	0	288	3	291
67 342 Public School Insurance Authority	11	0.04%	198	0	198	2	200
68 343 Retiree Healthcare Authority	27	0.10%	486	0	486	5	491
69 350-598 GSD Program Support	35	0.13%	630	0	630	6	636
71 350-605 GSD Printing & Graphics	9	0.03%	162	0	162	2	164
72 350-606 GSD Risk Management	52	0.20%	936	0	936	9	945
73 350-609 GSD Aviation	5	0.02%	90	0	90	1	91
74 350-609 GSD Motor Pool	25	0.09%	450	0	450	4	454
75 350-609 GSD Surplus Property	8	0.03%	144	0	144	1	145
76 352 Education Retirement Brd	68	0.26%	1,224	0	1,224	12	1,236
78 355 Public Defender	445	1.68%	8,011	0	8,011	79	8,090
79 356 Governor	28	0.11%	504	0	504	5	509
80 360 Lieutenant Governor	6	0.02%	108	0	108	1	109
81 361 DoIT	213	0.81%	3,834	0	3,834	38	3,872
82 366 Public Employees Retirement Assr	84	0.32%	1,512	0	1,512	15	1,527
84 370 Secretary of State	59	0.22%	1,062	0	1,062	10	1,073
86 379 Public Employees Labor Relations	2	0.01%	36	0	36	0	36
88 404 Brd of Examiners - Architects	5	0.02%	90	0	90	1	91
90 417 Border Authority	4	0.02%	72	0	72	1	73
91 418 Tourism Department	54	0.20%	972	0	972	10	982
92 419 Economic Development	51	0.19%	918	0	918	9	927
93 420 Regulation and Licensing	312	1.18%	5,616	0	5,616	55	5,672
94 430 Public Regulation Commission	155	0.59%	2,790	0	2,790	28	2,818
95 440 Superintendent of Insurance	124	0.47%	2,232	0	2,232	22	2,254
96 446 Brd of Medical Examiners	16	0.06%	288	0	288	3	291
97 449 Board of Nursing	23	0.09%	414	0	414	4	418
98 460 NM State Fair	35	0.13%	630	0	630	6	636

**STATE OF NEW MEXICO**  
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Adjudication Allocations

Dept:10 378 Personnel Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
99 464 Brd of Licensure - Engineers	8	0.03%	\$144	\$0	\$144	\$1	\$145
100 465 Gaming Control Brd	57	0.22%	1,026	0	1,026	10	1,036
101 469 Racing Commission	25	0.09%	450	0	450	4	454
102 479 Brd of Veterinary Medicine	3	0.01%	54	0	54	1	55
104 491 Military Base Planning	1	0.00%	18	0	18	0	18
105 495 Spaceport Authority	20	0.08%	360	0	360	4	364
106 505 Dept of Cultural Affairs	507	1.92%	9,127	0	9,127	90	9,217
107 508 Livestock Board	75	0.28%	1,350	0	1,350	13	1,363
108 516 Dept of Game & Fish	325	1.23%	5,850	0	5,850	58	5,908
109 521 Energy, Minerals & Natural Resour	594	2.25%	10,693	0	10,693	105	10,798
110 522 Youth Conservation Corp	3	0.01%	54	0	54	1	55
112 539 Commission on Public Lands	176	0.67%	3,168	0	3,168	31	3,199
113 550 Office of State Engineer/ISC	347	1.31%	6,246	0	6,246	62	6,308
117 603 Office of African Amer Affairs	7	0.03%	126	0	126	1	127
118 604 Comm for Deaf & Hearing Impaired	17	0.06%	306	0	306	3	309
119 605 MLK Commission	3	0.01%	54	0	54	1	55
120 606 Commission for the Blind	95	0.36%	1,710	0	1,710	17	1,727
121 609 Indian Affairs	15	0.06%	270	0	270	3	273
122 624 Aging & Long Term Svcs	245	0.93%	4,410	0	4,410	43	4,454
123 630 Human Services	2,050	7.75%	36,903	0	36,903	364	37,266
124 631 Workforce Solutions	537	2.03%	9,667	0	9,667	95	9,762
125 632 Workers Compensation Admin	124	0.47%	2,232	0	2,232	22	2,254
127 644 Vocational Rehabilitation	296	1.12%	5,328	0	5,328	53	5,381
128 645 Disability Commission	14	0.05%	252	0	252	2	255
129 647 Developmental Disabilities Comm	15	0.06%	270	0	270	3	273
130 662 Miners' Hospital	287	1.08%	5,166	0	5,166	51	5,217
131 665 Dept of Health	3,746	14.16%	67,433	0	67,433	665	68,098
132 667 Dept of Environment	636	2.40%	11,449	0	11,449	113	11,562
133 668 Natural Resources Trustee	4	0.02%	72	0	72	1	73
135 670 Veterans Services	55	0.21%	990	0	990	10	1,000
136 690 Children, Youth & Families	2,293	8.67%	41,277	0	41,277	407	41,684
137 705 Dept of Military Affairs	145	0.55%	2,610	0	2,610	26	2,636
138 760 Parole Brd	6	0.02%	108	0	108	1	109
140 770 Dept of Corrections	2,456	9.28%	44,211	0	44,211	436	44,647
141 780 Crime Victims Reparations	23	0.09%	414	0	414	4	418
142 790 Dept of Public Safety	1,331	5.03%	23,960	0	23,960	236	24,196
143 795 Homeland Security & Emergency M	66	0.25%	1,188	0	1,188	12	1,200
144 805 Dept of Transportation	2,502	9.46%	45,039	0	45,039	444	45,483
145 924 Public Education Department	277	1.05%	4,986	0	4,986	49	5,036
148 940 Public School Facilities Authority	60	0.23%	1,080	0	1,080	11	1,091
149 949 Education Trust Board	2	0.01%	36	0	36	0	36

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Adjudication Allocations

Dept:10 378 Personnel Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	26,456	100.00%	476,241	0	476,241	4,635	480,876
Direct Bills					0		0
<b>Total</b>					<b>\$476,241</b>		<b>\$480,876</b>
Basis Units: Classified Positions							

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**Labor Relations Allocations**

Dept:10 378 Personnel Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 350-608 GSD Facilities Management	58	0.49%	\$4,067	\$0	\$4,067	\$0	\$4,067
9 350-604 GSD Purchasing	11	0.09%	771	0	771	0	771
13 394 State Treasurer	16	0.13%	1,122	0	1,122	11	1,133
60 333 Taxation and Revenue	692	5.80%	48,519	0	48,519	462	48,981
62 340 Administrative Hearings Office	2	0.02%	140	0	140	1	142
69 350-598 GSD Program Support	16	0.13%	1,122	0	1,122	11	1,133
71 350-605 GSD Printing & Graphics	4	0.03%	280	0	280	3	283
72 350-606 GSD Risk Management	24	0.20%	1,683	0	1,683	16	1,699
73 350-609 GSD Aviation	2	0.02%	140	0	140	1	142
74 350-609 GSD Motor Pool	13	0.11%	911	0	911	9	920
75 350-609 GSD Surplus Property	3	0.03%	210	0	210	2	212
78 355 Public Defender	336	2.81%	23,558	0	23,558	224	23,783
81 361 DoIT	100	0.84%	7,011	0	7,011	67	7,078
93 420 Regulation and Licensing	123	1.03%	8,624	0	8,624	82	8,706
94 430 Public Regulation Commission	54	0.45%	3,786	0	3,786	36	3,822
95 440 Superintendent of Insurance	58	0.49%	4,067	0	4,067	39	4,105
98 460 NM State Fair	6	0.05%	421	0	421	4	425
106 505 Dept of Cultural Affairs	350	2.93%	24,540	0	24,540	234	24,774
120 606 Commission for the Blind	53	0.44%	3,716	0	3,716	35	3,751
122 624 Aging & Long Term Svcs	95	0.80%	6,661	0	6,661	63	6,724
123 630 Human Services	1,261	10.56%	88,414	0	88,414	842	89,256
124 631 Workforce Solutions	395	3.31%	27,695	0	27,695	264	27,959
125 632 Workers Compensation Admin	75	0.63%	5,259	0	5,259	50	5,309
127 644 Vocational Rehabilitation	217	1.82%	15,215	0	15,215	145	15,360
130 662 Miners' Hospital	152	1.27%	10,657	0	10,657	102	10,759
131 665 Dept of Health	2,492	20.87%	174,724	0	174,724	1,664	176,388
132 667 Dept of Environment	421	3.53%	29,518	0	29,518	281	29,799
136 690 Children, Youth & Families	1,467	12.29%	102,857	0	102,857	980	103,837
140 770 Dept of Corrections	1,886	15.79%	132,235	0	132,235	1,260	133,494
142 790 Dept of Public Safety	117	0.98%	8,203	0	8,203	78	8,281
144 805 Dept of Transportation	1,294	10.84%	90,727	0	90,727	864	91,592
145 924 Public Education Department	148	1.24%	10,377	0	10,377	99	10,476
<b>Subtotal</b>	<b>11,941</b>	<b>100.00%</b>	<b>837,230</b>	<b>0</b>	<b>837,230</b>	<b>7,929</b>	<b>845,159</b>
Direct Bills					0		0
<b>Total</b>					<b>\$837,230</b>		<b>\$845,159</b>
Basis Units: Represented Employees							

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**Other Allocations**

Dept:10 378 Personnel Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
85 378 Personnel Other	100	100.00%	\$350,941	\$0	\$350,941	\$8,264	\$359,205
<b>Subtotal</b>	100	100.00%	350,941	0	350,941	8,264	359,205
Direct Bills					0		0
<b>Total</b>					\$350,941		\$359,205
Basis Units: Direct Allocation to SPO Other							

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Allocation Summary

Dept:10 378 Personnel Board

Department	Human Resources	Adjudication	Labor Relations	Other	Total
4 341-541 DFA - Policy & Budget	\$3,440	\$576	\$0	\$0	\$4,016
5 341-542 DFA - Program Support	1,058	180	0	0	1,238
6 341-543 DFA - Comm Dev & Local Gov	3,969	648	0	0	4,617
7 341-544 DFA - Financial Control	7,541	1,242	0	0	8,783
8 350-608 GSD Facilities Management	13,098	2,250	4,067	0	19,415
9 350-604 GSD Purchasing	2,514	432	771	0	3,717
10 378 Personnel Board	5,424	864	0	0	6,288
11 369 Commission on Public Records	3,873	782	0	0	4,655
12 305 Attorney General CS	23,639	4,018	0	0	27,657
13 394 State Treasurer	3,606	636	1,133	0	5,375
14 950 Higher Education Department	4,140	836	0	0	4,976
15 111 Legislative Council Service	5,876	873	0	0	6,749
16 112 Legislative Finance Committee	4,541	800	0	0	5,341
17 114 Senate Chief Clerk	935	255	0	0	1,189
18 115 House Chief Clerk	1,202	364	0	0	1,566
19 117 Legislative Education Study Comr	1,736	236	0	0	1,973
20 119 Legislative Building	6,544	927	0	0	7,471
21 131 Legislature	134	327	0	0	461
22 205 Supreme Court Law Library	1,068	145	0	0	1,214
23 208 NM Compilation Commission	668	109	0	0	777
24 210 Judicial Standards Commission	935	145	0	0	1,080
25 215 Court of Appeals	7,546	1,127	0	0	8,673
26 216 Supreme Court	4,274	618	0	0	4,892
27 218 Administrative Office of the Courts	56,133	8,780	0	0	64,913
28 219 Supreme Crt Building Commission	1,903	291	0	0	2,194
29 231 Judicial District Court 1st	11,052	1,909	0	0	12,960
30 232 Judicial District Court 2nd	43,338	7,017	0	0	50,355
31 233 Judicial District Court 3rd	11,052	1,727	0	0	12,779
32 234 Judicial District Court 4th	3,740	564	0	0	4,303
33 235 Judicial District Court 5th	10,684	1,545	0	0	12,230
34 236 Judicial District Court 6th	4,341	709	0	0	5,049
35 237 Judicial District Court 7th	3,740	618	0	0	4,358
36 238 Judicial District Court 8th	4,407	600	0	0	5,007
37 239 Judicial District Court 9th	6,544	945	0	0	7,489
38 240 Judicial District Court 10th	1,269	218	0	0	1,487
39 241 Judicial District Court 11th	10,431	1,654	0	0	12,085
40 242 Judicial District Court 12th	5,075	836	0	0	5,911
41 243 Judicial District Court 13th	11,219	1,672	0	0	12,891
42 244 Bernalillo County Metropolitan Crt	38,898	6,472	0	0	45,369
43 251 Judicial District Attorney 1st	10,684	1,363	0	0	12,048
44 252 Judicial District Attorney 2nd	34,457	5,417	0	0	39,874

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Allocation Summary

Dept:10 378 Personnel Board

Department	Human Resources	Adjudication	Labor Relations	Other	Total
45 253 Judicial District Attorney 3rd	\$8,681	\$1,345	\$0	\$0	\$10,026
46 254 Judicial District Attorney 4th	5,075	764	0	0	5,839
47 255 Judicial District Attorney 5th	9,215	1,273	0	0	10,488
48 256 Judicial District Attorney 6th	4,674	727	0	0	5,402
49 257 Judicial District Attorney 7th	4,007	654	0	0	4,661
50 258 Judicial District Attorney 8th	4,274	618	0	0	4,892
51 259 Judicial District Attorney 9th	4,541	709	0	0	5,250
52 260 Judicial District Attorney 10th	1,603	255	0	0	1,857
53 261 Judicial District Attorney 11th	7,479	1,236	0	0	8,715
54 262 Judicial District Attorney 12th	6,010	945	0	0	6,955
55 263 Judicial District Attorney 13th	9,215	1,509	0	0	10,724
56 264 Administrative Office of the DAs	1,870	309	0	0	2,179
57 265 Judicial District Attorney 11th Div I	4,140	654	0	0	4,795
59 308 State Auditor	4,274	636	0	0	4,910
60 333 Taxation and Revenue	110,671	20,378	48,981	0	180,030
61 337 Investment Council	3,339	564	0	0	3,902
62 340 Administrative Hearings Office	2,003	291	142	0	2,436
67 342 Public School Insurance Authority	1,469	200	0	0	1,669
68 343 Retiree Healthcare Authority	3,205	491	0	0	3,696
69 350-598 GSD Program Support	3,740	636	1,133	0	5,508
71 350-605 GSD Printing & Graphics	935	164	283	0	1,382
72 350-606 GSD Risk Management	5,476	945	1,699	0	8,120
73 350-609 GSD Aviation	534	91	142	0	767
74 350-609 GSD Motor Pool	2,671	454	920	0	4,046
75 350-609 GSD Surplus Property	801	145	212	0	1,159
76 352 Education Retirement Brd	8,280	1,236	0	0	9,517
78 355 Public Defender	49,549	8,090	23,783	0	81,421
79 356 Governor	3,072	509	0	0	3,581
80 360 Lieutenant Governor	534	109	0	0	643
81 361 DoIT	21,502	3,872	7,078	0	32,452
82 366 Public Employees Retirement Assc	10,551	1,527	0	0	12,078
84 370 Secretary of State	5,876	1,073	0	0	6,949
85 378 Personnel Other	0	0	0	359,205	359,205
86 379 Public Employees Labor Relations	267	36	0	0	303
88 404 Brd of Examiners - Architects	534	91	0	0	625
90 417 Border Authority	534	73	0	0	607
91 418 Tourism Department	4,941	982	0	0	5,923
92 419 Economic Development	5,209	927	0	0	6,136
93 420 Regulation and Licensing	34,110	5,672	8,706	0	48,488
94 430 Public Regulation Commission	16,828	2,818	3,822	0	23,468
95 440 Superintendent of Insurance	10,818	2,254	4,105	0	17,177

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**Allocation Summary**

Dept:10 378 Personnel Board

Department	Human Resources	Adjudication	Labor Relations	Other	Total
96 446 Brd of Medical Examiners	\$2,003	\$291	\$0	\$0	\$2,294
97 449 Board of Nursing	2,671	418	0	0	3,089
98 460 NM State Fair	4,007	636	425	0	5,068
99 464 Brd of Licensure - Engineers	935	145	0	0	1,080
100 465 Gaming Control Brd	5,342	1,036	0	0	6,378
101 469 Racing Commission	2,257	454	0	0	2,712
102 479 Brd of Veterinary Medicine	401	55	0	0	455
104 491 Military Base Planning	0	18	0	0	18
105 495 Spaceport Authority	2,270	364	0	0	2,634
106 505 Dept of Cultural Affairs	54,023	9,217	24,774	0	88,013
107 508 Livestock Board	8,547	1,363	0	0	9,911
108 516 Dept of Game & Fish	37,262	5,908	0	0	43,170
109 521 Energy, Minerals & Natural Resour	84,872	10,798	0	0	95,670
110 522 Youth Conservation Corp	267	55	0	0	322
112 539 Commission on Public Lands	19,165	3,199	0	0	22,364
113 550 Office of State Engineer/ISC	35,659	6,308	0	0	41,967
117 603 Office of African Amer Affairs	668	127	0	0	795
118 604 Comm for Deaf & Hearing Impairec	1,736	309	0	0	2,045
119 605 MLK Commission	267	55	0	0	322
120 606 Commission for the Blind	11,219	1,727	3,751	0	16,697
121 609 Indian Affairs	1,336	273	0	0	1,608
122 624 Aging & Long Term Svcs	32,454	4,454	6,724	0	43,632
123 630 Human Services	217,493	37,266	89,256	0	344,015
124 631 Workforce Solutions	58,230	9,762	27,959	0	95,950
125 632 Workers Compensation Admin	15,359	2,254	5,309	0	22,922
127 644 Vocational Rehabilitation	32,988	5,381	15,360	0	53,728
128 645 Disability Commission	1,736	255	0	0	1,991
129 647 Developmental Disabilities Comm	2,137	273	0	0	2,410
130 662 Miners' Hospital	28,781	5,217	10,759	0	44,757
131 665 Dept of Health	405,203	68,098	176,388	0	649,689
132 667 Dept of Environment	69,849	11,562	29,799	0	111,210
133 668 Natural Resources Trustee	401	73	0	0	473
135 670 Veterans Services	5,609	1,000	0	0	6,609
136 690 Children, Youth & Families	260,096	41,684	103,837	0	405,617
137 705 Dept of Military Affairs	17,095	2,636	0	0	19,731
138 760 Parole Brd	668	109	0	0	777
140 770 Dept of Corrections	253,085	44,647	133,494	0	431,226
141 780 Crime Victims Reparations	2,538	418	0	0	2,956
142 790 Dept of Public Safety	144,238	24,196	8,281	0	176,716
143 795 Homeland Security & Emergency M	6,411	1,200	0	0	7,610
144 805 Dept of Transportation	283,776	45,483	91,592	0	420,850



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**Allocation Summary**

Dept:10 378 Personnel Board

Department	Human Resources	Adjudication	Labor Relations	Other	Total
145 924 Public Education Department	\$30,317	\$5,036	\$10,476	\$0	\$45,828
148 940 Public School Facilities Authority	6,544	1,091	0	0	7,635
149 949 Education Trust Board	267	36	0	0	303
<b>Total</b>	<b>\$2,909,410</b>	<b>\$480,876</b>	<b>\$845,159</b>	<b>\$359,205</b>	<b>\$4,594,650</b>

**FY 2019 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.
- Micrographics – costs associated with storage, retrieval and destruction of microfilmed records according to approved retention schedules and policies have been allocated by the number of microfilmed 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.

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**A. Department Costs**

Dept:11 369 Commission on Public Records

Description		Amount	General Admin	Admin Law	Records Mgt	Micrographics	Historical & Other
<b>Personnel Costs</b>							
Salaries	S1	1,569,528	370,991	164,237	332,289	110,763	591,248
<i>Salary % Split</i>			<i>23.64%</i>	<i>10.46%</i>	<i>21.17%</i>	<i>7.06%</i>	<i>37.67%</i>
Benefits	P	651,424	162,464	77,963	145,222	48,407	217,368
<b>Subtotal - Personnel Costs</b>		<b>2,220,952</b>	<b>533,455</b>	<b>242,200</b>	<b>477,511</b>	<b>159,170</b>	<b>808,616</b>
<b>Services &amp; Supplies Cost</b>							
Professional Fees	P	468,709	32,574	0	28	9	436,098
Travel	P	115	0	0	0	0	115
Brd/Comm Expense	P	1,768	0	0	0	0	1,768
Transportation Expense	P	2,064	2,064	0	0	0	0
Furn/Fixtures/Equip	P	1,792	592	0	0	0	1,200
Supplies	P	35,005	3,192	0	304	102	31,407
Maintenance	P	8,400	1,839	0	48	16	6,497
Telecommunications	P	1,086	561	0	394	131	0
DoIT Services	P	53,461	53,461	0	0	0	0
Rental Expense	P	123,546	123,206	0	255	85	0
Utilities	P	3,034	3,034	0	0	0	0
Other Operating	P	86,851	60,644	0	3,481	1,160	21,566
Grants	P	4,375	0	0	0	0	4,375
Capital	D	53,733	0	0	0	0	0
Deduct Direct Expense	P	(1,311,642)	0	0	0	0	(1,311,642)
<b>Subtotal - Services &amp; Supplies</b>		<b>(467,703)</b>	<b>281,167</b>	<b>0</b>	<b>4,510</b>	<b>1,503</b>	<b>(808,616)</b>
<b>Department Cost Total</b>		<b>1,753,249</b>	<b>814,622</b>	<b>242,200</b>	<b>482,021</b>	<b>160,673</b>	<b>0</b>
<b>Adjustments to Cost</b>							
Capital	D	(53,733)	0	0	0	0	0
<b>Subtotal - Adjustments</b>		<b>(53,733)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>1,699,516</b>	<b>814,622</b>	<b>242,200</b>	<b>482,021</b>	<b>160,673</b>	<b>0</b>
General Admin Distribution			(814,622)	111,629	225,850	75,283	401,860
<b>Grand Total</b>		<b>\$1,699,516</b>		<b>\$353,829</b>	<b>\$707,871</b>	<b>\$235,956</b>	<b>\$401,860</b>

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**B. Incoming Costs - (Default Spread Salary%)**

Dept:11 369 Commission on Public Records

Department	First Incoming	Second Incoming	Admin Law	Records Mgt	Micrographics	Historical & Other
1 State Library	\$413,108	\$0	\$56,609	\$114,532	\$38,177	\$203,790
Subtotal - Building Depreciation	413,108	0	56,609	114,532	38,177	203,790
4 Policy & Budget	147	39	26	52	17	92
Subtotal - 341-541 DFA - Policy & Budget	147	39	26	52	17	92
7 Accounting	4,218	875	698	1,412	471	2,513
7 Contract Review	385	89	65	131	44	234
7 Payroll	1,877	396	311	630	210	1,121
Subtotal - 341-544 DFA - Financial Cor	6,480	1,360	1,074	2,174	725	3,868
8 Facilities Maintenance	391,449	9,039	54,879	111,033	37,011	197,564
8 Lease Management	2,089	47	293	592	197	1,054
Subtotal - 350-608 GSD Facilities Man	393,538	9,086	55,172	111,626	37,209	198,617
9 Purchasing	1,111	5	153	309	103	551
Subtotal - 350-604 GSD Purchasing	1,111	5	153	309	103	551
10 Human Resources	3,837	36	531	1,074	358	1,911
10 Adjudication	774	8	107	217	72	386
Subtotal - 378 Personnel Board	4,611	44	638	1,291	430	2,296
11 Admin Law	0	9,897	1,356	2,744	915	4,882
11 Records Mgt	0	701	96	194	65	346
11 Micrographics	0	26,526	3,635	7,354	2,451	13,085
Subtotal - 369 Commission on Public R	0	37,123	5,087	10,292	3,431	18,313
12 Open Government Section	0	69,931	9,583	19,388	6,463	34,498
Subtotal - 305 Attorney General CS	0	69,931	9,583	19,388	6,463	34,498
13 Banking/Cash Mgmt	0	1,067	146	296	99	526
Subtotal - 394 State Treasurer	0	1,067	146	296	99	526
<b>Total Incoming</b>	<b>818,996</b>	<b>118,655</b>	<b>128,487</b>	<b>259,960</b>	<b>86,653</b>	<b>462,551</b>
<b>C. Total Allocated</b>		<b>\$2,637,167</b>	<b>\$482,316</b>	<b>\$967,831</b>	<b>\$322,610</b>	<b>\$864,410</b>
			18.29%	36.70%	12.23%	32.78%

**STATE OF NEW MEXICO**  
**FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
 3/6/2018

**Admin Law Allocations**

Dept:11 369 Commission on Public Records

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 341-542 DFA - Program Support	8	1.54%	\$7,198	\$0	\$7,198	\$0	\$7,198
11 369 Commission on Public Records	11	2.12%	9,897	0	9,897	0	9,897
12 305 Attorney General CS	1	0.19%	900	0	900	33	932
14 950 Higher Education Department	4	0.77%	3,599	0	3,599	130	3,729
59 308 State Auditor	3	0.58%	2,699	0	2,699	98	2,797
60 333 Taxation and Revenue	7	1.35%	6,298	0	6,298	228	6,526
68 343 Retiree Healthcare Authority	3	0.58%	2,699	0	2,699	98	2,797
69 350-598 GSD Program Support	2	0.39%	1,799	0	1,799	65	1,865
76 352 Education Retirement Brd	6	1.16%	5,398	0	5,398	196	5,594
82 366 Public Employees Retirement Assc	2	0.39%	1,799	0	1,799	65	1,865
84 370 Secretary of State	1	0.19%	900	0	900	33	932
88 404 Brd of Examiners - Architects	8	1.54%	7,198	0	7,198	261	7,458
92 419 Economic Development	5	0.97%	4,499	0	4,499	163	4,662
93 420 Regulation and Licensing	215	41.51%	193,440	0	193,440	7,006	200,446
95 440 Superintendent of Insurance	5	0.97%	4,499	0	4,499	163	4,662
96 446 Brd of Medical Examiners	1	0.19%	900	0	900	33	932
97 449 Board of Nursing	11	2.12%	9,897	0	9,897	358	10,255
99 464 Brd of Licensure - Engineers	1	0.19%	900	0	900	33	932
101 469 Racing Commission	23	4.44%	20,694	0	20,694	749	21,443
104 491 Military Base Planning	2	0.39%	1,799	0	1,799	65	1,865
105 495 Spaceport Authority	2	0.39%	1,799	0	1,799	65	1,865
106 505 Dept of Cultural Affairs	6	1.16%	5,398	0	5,398	196	5,594
107 508 Livestock Board	1	0.19%	900	0	900	33	932
108 516 Dept of Game & Fish	24	4.63%	21,593	0	21,593	782	22,375
112 539 Commission on Public Lands	2	0.39%	1,799	0	1,799	65	1,865
113 550 Office of State Engineer/ISC	3	0.58%	2,699	0	2,699	98	2,797
122 624 Aging & Long Term Svcs	1	0.19%	900	0	900	33	932
123 630 Human Services	26	5.02%	23,393	0	23,393	847	24,240
124 631 Workforce Solutions	7	1.35%	6,298	0	6,298	228	6,526
125 632 Workers Compensation Admin	10	1.93%	8,997	0	8,997	326	9,323
131 665 Dept of Health	6	1.16%	5,398	0	5,398	196	5,594
132 667 Dept of Environment	39	7.53%	35,089	0	35,089	1,271	36,360
136 690 Children, Youth & Families	12	2.32%	10,797	0	10,797	391	11,188
142 790 Dept of Public Safety	20	3.86%	17,994	0	17,994	652	18,646
144 805 Dept of Transportation	7	1.35%	6,298	0	6,298	228	6,526
145 924 Public Education Department	25	4.83%	22,493	0	22,493	815	23,308
152 954 New Mexico State University	5	0.97%	4,499	0	4,499	163	4,662
169 999 Other	3	0.58%	2,699	0	2,699	98	2,797

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**Admin Law Allocations**

Dept:11 369 Commission on Public Records

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	518	100.00%	466,057	0	466,057	16,260	482,316
Direct Bills					0		0
<b>Total</b>					<b>\$466,057</b>		<b>\$482,316</b>
Basis Units: Notices & Rules Published							

**STATE OF NEW MEXICO**  
**FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
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**Records Mgt Allocations**

Dept:11 369 Commission on Public Records

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 341-541 DFA - Policy & Budget	1,472	1.28%	\$11,991	\$0	\$11,991	\$0	\$11,991
10 378 Personnel Board	710	0.62%	5,784	0	5,784	0	5,784
11 369 Commission on Public Records	86	0.07%	701	0	701	0	701
12 305 Attorney General CS	3,187	2.78%	25,961	0	25,961	932	26,893
13 394 State Treasurer	557	0.49%	4,537	0	4,537	163	4,700
14 950 Higher Education Department	108	0.09%	880	0	880	32	911
15 111 Legislative Council Service	3,131	2.73%	25,505	0	25,505	916	26,420
16 112 Legislative Finance Committee	554	0.48%	4,513	0	4,513	162	4,675
19 117 Legislative Education Study Comrr	7	0.01%	57	0	57	2	59
20 119 Legislative Building	12	0.01%	98	0	98	4	101
21 131 Legislature	22	0.02%	179	0	179	6	186
24 210 Judicial Standards Commission	61	0.05%	497	0	497	18	515
25 215 Court of Appeals	514	0.45%	4,187	0	4,187	150	4,337
26 216 Supreme Court	644	0.56%	5,246	0	5,246	188	5,434
27 218 Administrative Office of the Courts	364	0.32%	2,965	0	2,965	106	3,072
42 244 Bernalillo County Metropolitan Crt	2,513	2.19%	20,471	0	20,471	735	21,206
56 264 Administrative Office of the DAs	3,794	3.31%	30,906	0	30,906	1,109	32,015
59 308 State Auditor	75	0.07%	611	0	611	22	633
60 333 Taxation and Revenue	2,856	2.49%	23,265	0	23,265	835	24,100
61 337 Investment Council	73	0.06%	595	0	595	21	616
64 341-541 DFA Finance Board	32	0.03%	261	0	261	9	270
67 342 Public School Insurance Authority	215	0.19%	1,751	0	1,751	63	1,814
69 350-598 GSD Program Support	1,461	1.27%	11,901	0	11,901	427	12,328
76 352 Education Retirement Brd	1,301	1.13%	10,598	0	10,598	380	10,978
78 355 Public Defender	4,102	3.57%	33,415	0	33,415	1,199	34,614
79 356 Governor	168	0.15%	1,369	0	1,369	49	1,418
81 361 DoIT	20	0.02%	163	0	163	6	169
82 366 Public Employees Retirement Assr	2,290	2.00%	18,654	0	18,654	670	19,324
84 370 Secretary of State	986	0.86%	8,032	0	8,032	288	8,320
88 404 Brd of Examiners - Architects	81	0.07%	660	0	660	24	684
92 419 Economic Development	55	0.05%	448	0	448	16	464
93 420 Regulation and Licensing	4,757	4.14%	38,750	0	38,750	1,391	40,141
94 430 Public Regulation Commission	5,374	4.68%	43,776	0	43,776	1,571	45,348
95 440 Superintendent of Insurance	182	0.16%	1,483	0	1,483	53	1,536
96 446 Brd of Medical Examiners	762	0.66%	6,207	0	6,207	223	6,430
97 449 Board of Nursing	455	0.40%	3,706	0	3,706	133	3,839
100 465 Gaming Control Brd	21	0.02%	171	0	171	6	177
102 479 Brd of Veterinary Medicine	8	0.01%	65	0	65	2	68
106 505 Dept of Cultural Affairs	272	0.24%	2,216	0	2,216	80	2,295
107 508 Livestock Board	997	0.87%	8,122	0	8,122	292	8,413
108 516 Dept of Game & Fish	4	0.00%	33	0	33	1	34
109 521 Energy, Minerals & Natural Resour	452	0.39%	3,682	0	3,682	132	3,814

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ACTUAL 2017  
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**Records Mgt Allocations**

Dept:11 369 Commission on Public Records

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
110 522 Youth Conservation Corp	52	0.05%	\$424	\$0	\$424	\$15	\$439
112 539 Commission on Public Lands	448	0.39%	3,649	0	3,649	131	3,780
113 550 Office of State Engineer/ISC	340	0.30%	2,770	0	2,770	99	2,869
116 601 Commission on Women	385	0.34%	3,136	0	3,136	113	3,249
120 606 Commission for the Blind	4	0.00%	33	0	33	1	34
121 609 Indian Affairs	2	0.00%	16	0	16	1	17
122 624 Aging & Long Term Svcs	832	0.72%	6,777	0	6,777	243	7,021
123 630 Human Services	14,081	12.27%	114,703	0	114,703	4,117	118,820
125 632 Workers Compensation Admin	128	0.11%	1,043	0	1,043	37	1,080
126 635 Workforce Trng & Development	3,088	2.69%	25,155	0	25,155	903	26,058
127 644 Vocational Rehabilitation	1,086	0.95%	8,846	0	8,846	318	9,164
129 647 Developmental Disabilities Comm	30	0.03%	244	0	244	9	253
131 665 Dept of Health	11,804	10.28%	96,155	0	96,155	3,452	99,606
132 667 Dept of Environment	2,873	2.50%	23,403	0	23,403	840	24,243
134 669 Health Policy Commission	33	0.03%	269	0	269	10	278
135 670 Veterans Services	67	0.06%	546	0	546	20	565
136 690 Children, Youth & Families	5,756	5.02%	46,888	0	46,888	1,683	48,571
137 705 Dept of Military Affairs	1,784	1.55%	14,532	0	14,532	522	15,054
138 760 Parole Brd	1,177	1.03%	9,588	0	9,588	344	9,932
139 765 Juvenile Parole Brd	31	0.03%	253	0	253	9	262
140 770 Dept of Corrections	15,596	13.59%	127,044	0	127,044	4,560	131,604
141 780 Crime Victims Reparations	778	0.68%	6,338	0	6,338	227	6,565
142 790 Dept of Public Safety	133	0.12%	1,083	0	1,083	39	1,122
144 805 Dept of Transportation	185	0.16%	1,507	0	1,507	54	1,561
145 924 Public Education Department	1,753	1.53%	14,280	0	14,280	513	14,792
148 940 Public School Facilities Authority	151	0.13%	1,230	0	1,230	44	1,274
166 979 NM Sch for the Visually Impaired	63	0.05%	513	0	513	18	532
167 980 NM Sch for the Deaf	142	0.12%	1,157	0	1,157	42	1,198
169 999 Other	7,236	6.30%	58,944	0	58,944	2,116	61,060
<b>Subtotal</b>	<b>114,773</b>	<b>100.00%</b>	<b>934,934</b>	<b>0</b>	<b>934,934</b>	<b>32,897</b>	<b>967,831</b>
Direct Bills					0		0
<b>Total</b>					<b>\$934,934</b>		<b>\$967,831</b>
Basis Units: Storage Inventory							



**STATE OF NEW MEXICO**  
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ACTUAL 2017  
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Micrographics Allocations

Dept:11 369 Commission on Public Records

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 341-541 DFA - Policy & Budget	711	0.47%	\$1,480	\$0	\$1,480	\$0	\$1,480
10 378 Personnel Board	1,057	0.71%	2,200	0	2,200	0	2,200
11 369 Commission on Public Records	12,742	8.51%	26,526	0	26,526	0	26,526
14 950 Higher Education Department	154	0.10%	321	0	321	12	333
24 210 Judicial Standards Commission	213	0.14%	443	0	443	17	461
25 215 Court of Appeals	1	0.00%	2	0	2	0	2
26 216 Supreme Court	336	0.22%	699	0	699	27	727
60 333 Taxation and Revenue	59,395	39.68%	123,646	0	123,646	4,818	128,464
61 337 Investment Council	6	0.00%	12	0	12	0	13
69 350-598 GSD Program Support	87	0.06%	181	0	181	7	188
76 352 Education Retirement Brd	710	0.47%	1,478	0	1,478	58	1,536
84 370 Secretary of State	8,662	5.79%	18,032	0	18,032	703	18,735
93 420 Regulation and Licensing	238	0.16%	495	0	495	19	515
94 430 Public Regulation Commission	9,489	6.34%	19,754	0	19,754	770	20,524
95 440 Superintendent of Insurance	18	0.01%	37	0	37	1	39
97 449 Board of Nursing	1	0.00%	2	0	2	0	2
99 464 Brd of Licensure - Engineers	304	0.20%	633	0	633	25	658
106 505 Dept of Cultural Affairs	972	0.65%	2,023	0	2,023	79	2,102
107 508 Livestock Board	2	0.00%	4	0	4	0	4
108 516 Dept of Game & Fish	17	0.01%	35	0	35	1	37
109 521 Energy, Minerals & Natural Resour	1,045	0.70%	2,175	0	2,175	85	2,260
112 539 Commission on Public Lands	1,947	1.30%	4,053	0	4,053	158	4,211
113 550 Office of State Engineer/ISC	10,045	6.71%	20,911	0	20,911	815	21,726
123 630 Human Services	286	0.19%	595	0	595	23	619
124 631 Workforce Solutions	7	0.00%	15	0	15	1	15
125 632 Workers Compensation Admin	456	0.30%	949	0	949	37	986
131 665 Dept of Health	995	0.66%	2,071	0	2,071	81	2,152
132 667 Dept of Environment	90	0.06%	187	0	187	7	195
140 770 Dept of Corrections	401	0.27%	835	0	835	33	867
142 790 Dept of Public Safety	17	0.01%	35	0	35	1	37
144 805 Dept of Transportation	4,523	3.02%	9,416	0	9,416	367	9,783
145 924 Public Education Department	125	0.08%	260	0	260	10	270
169 999 Other	34,650	23.15%	72,133	0	72,133	2,810	74,944
<b>Subtotal</b>	<b>149,702</b>	<b>100.00%</b>	<b>311,644</b>	<b>0</b>	<b>311,644</b>	<b>10,966</b>	<b>322,610</b>
Direct Bills					0		0
<b>Total</b>					<b>\$311,644</b>		<b>\$322,610</b>
Basis Units: Micrographics Inventory							

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
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Historical & Other Allocations

Dept:11 369 Commission on Public Records

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
83 369 CPR - Other	100	100.00%	\$805,877	\$0	\$805,877	\$58,534	\$864,410
<b>Subtotal</b>	100	100.00%	805,877	0	805,877	58,534	864,410
Direct Bills					0		0
<b>Total</b>					\$805,877		\$864,410
Basis Units: Direct to CPR Other							

**STATE OF NEW MEXICO**  
**FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
 3/6/2018

**Allocation Summary**

Dept:11 369 Commission on Public Records

Department	Admin Law	Records Mgt	Micrographics	Historical & Other	Total
4 341-541 DFA - Policy & Budget	\$0	\$11,991	\$1,480	\$0	\$13,471
5 341-542 DFA - Program Support	7,198	0	0	0	7,198
10 378 Personnel Board	0	5,784	2,200	0	7,984
11 369 Commission on Public Records	9,897	701	26,526	0	37,123
12 305 Attorney General CS	932	26,893	0	0	27,825
13 394 State Treasurer	0	4,700	0	0	4,700
14 950 Higher Education Department	3,729	911	333	0	4,974
15 111 Legislative Council Service	0	26,420	0	0	26,420
16 112 Legislative Finance Committee	0	4,675	0	0	4,675
19 117 Legislative Education Study Comrr	0	59	0	0	59
20 119 Legislative Building	0	101	0	0	101
21 131 Legislature	0	186	0	0	186
24 210 Judicial Standards Commission	0	515	461	0	975
25 215 Court of Appeals	0	4,337	2	0	4,339
26 216 Supreme Court	0	5,434	727	0	6,161
27 218 Administrative Office of the Courts	0	3,072	0	0	3,072
42 244 Bernalillo County Metropolitan Crt	0	21,206	0	0	21,206
56 264 Administrative Office of the DAs	0	32,015	0	0	32,015
59 308 State Auditor	2,797	633	0	0	3,430
60 333 Taxation and Revenue	6,526	24,100	128,464	0	159,090
61 337 Investment Council	0	616	13	0	629
64 341-541 DFA Finance Board	0	270	0	0	270
67 342 Public School Insurance Authority	0	1,814	0	0	1,814
68 343 Retiree Healthcare Authority	2,797	0	0	0	2,797
69 350-598 GSD Program Support	1,865	12,328	188	0	14,381
76 352 Education Retirement Brd	5,594	10,978	1,536	0	18,108
78 355 Public Defender	0	34,614	0	0	34,614
79 356 Governor	0	1,418	0	0	1,418
81 361 DoIT	0	169	0	0	169
82 366 Public Employees Retirement Assr	1,865	19,324	0	0	21,188
83 369 CPR - Other	0	0	0	864,410	864,410
84 370 Secretary of State	932	8,320	18,735	0	27,987
88 404 Brd of Examiners - Architects	7,458	684	0	0	8,142
92 419 Economic Development	4,662	464	0	0	5,126
93 420 Regulation and Licensing	200,446	40,141	515	0	241,102
94 430 Public Regulation Commission	0	45,348	20,524	0	65,871
95 440 Superintendent of Insurance	4,662	1,536	39	0	6,236
96 446 Brd of Medical Examiners	932	6,430	0	0	7,362
97 449 Board of Nursing	10,255	3,839	2	0	14,097
99 464 Brd of Licensure - Engineers	932	0	658	0	1,590
100 465 Gaming Control Brd	0	177	0	0	177

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**Allocation Summary**

Dept:11 369 Commission on Public Records

Department	Admin Law	Records Mgt	Micrographics	Historical & Other	Total
101 469 Racing Commission	\$21,443	\$0	\$0	\$0	\$21,443
102 479 Brd of Veterinary Medicine	0	68	0	0	68
104 491 Military Base Planning	1,865	0	0	0	1,865
105 495 Spaceport Authority	1,865	0	0	0	1,865
106 505 Dept of Cultural Affairs	5,594	2,295	2,102	0	9,991
107 508 Livestock Board	932	8,413	4	0	9,350
108 516 Dept of Game & Fish	22,375	34	37	0	22,446
109 521 Energy, Minerals & Natural Resour	0	3,814	2,260	0	6,074
110 522 Youth Conservation Corp	0	439	0	0	439
112 539 Commission on Public Lands	1,865	3,780	4,211	0	9,856
113 550 Office of State Engineer/ISC	2,797	2,869	21,726	0	27,392
116 601 Commission on Women	0	3,249	0	0	3,249
120 606 Commission for the Blind	0	34	0	0	34
121 609 Indian Affairs	0	17	0	0	17
122 624 Aging & Long Term Svcs	932	7,021	0	0	7,953
123 630 Human Services	24,240	118,820	619	0	143,679
124 631 Workforce Solutions	6,526	0	15	0	6,541
125 632 Workers Compensation Admin	9,323	1,080	986	0	11,389
126 635 Workforce Trng & Development	0	26,058	0	0	26,058
127 644 Vocational Rehabilitation	0	9,164	0	0	9,164
129 647 Developmental Disabilities Comm	0	253	0	0	253
131 665 Dept of Health	5,594	99,606	2,152	0	107,352
132 667 Dept of Environment	36,360	24,243	195	0	60,798
134 669 Health Policy Commission	0	278	0	0	278
135 670 Veterans Services	0	565	0	0	565
136 690 Children, Youth & Families	11,188	48,571	0	0	59,759
137 705 Dept of Military Affairs	0	15,054	0	0	15,054
138 760 Parole Brd	0	9,932	0	0	9,932
139 765 Juvenile Parole Brd	0	262	0	0	262
140 770 Dept of Corrections	0	131,604	867	0	132,472
141 780 Crime Victims Reparations	0	6,565	0	0	6,565
142 790 Dept of Public Safety	18,646	1,122	37	0	19,805
144 805 Dept of Transportation	6,526	1,561	9,783	0	17,870
145 924 Public Education Department	23,308	14,792	270	0	38,370
148 940 Public School Facilities Authority	0	1,274	0	0	1,274
152 954 New Mexico State University	4,662	0	0	0	4,662
166 979 NM Sch for the Visually Impaired	0	532	0	0	532
167 980 NM Sch for the Deaf	0	1,198	0	0	1,198
169 999 Other	2,797	61,060	74,944	0	138,800

STATE OF NEW MEXICO  
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Allocation Summary

Dept:11 369 Commission on Public Records

Department	Admin Law	Records Mgt	Micrographics	Historical & Other	Total
<b>Total</b>	\$482,316	\$967,831	\$322,610	\$864,410	\$2,637,167

**FY 2019 STATEWIDE COST ALLOCATION PLAN**  
**ATTORNEY GENERAL – OPEN GOVERNMENT SECTION**  
**NATURE AND EXTENT OF SERVICES**

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

Costs have been identified and allocated as follows:

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

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**FY 2019 STATEWIDE COST ALLOCATION PLAN**

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**A. Department Costs**

Dept:12 305 Attorney General CS

Description		Amount	General Admin	Open Government Section	Other Divisions
<b>Personnel Costs</b>					
Salaries	S1	11,999,492	1,652,512	836,775	9,510,205
<i>Salary % Split</i>			<i>13.77%</i>	<i>6.97%</i>	<i>79.26%</i>
Benefits	P	4,293,729	648,969	278,465	3,366,295
<b>Subtotal - Personnel Costs</b>		<b>16,293,221</b>	<b>2,301,481</b>	<b>1,115,240</b>	<b>12,876,500</b>
<b>Services &amp; Supplies Cost</b>					
Professional Fees	P	1,821,143	372,684	32,473	1,415,986
Travel	P	148,228	22,004	4,497	121,727
Transportation	P	305,013	171,128	0	133,885
Furn/Fixtures/Equip	P	23,894	17,053	0	6,841
Bld/Structures	P	53,022	7,633	0	45,389
Supplies	P	204,405	78,142	53	126,210
Maintenance	P	48	0	0	48
Telecommunications	P	252,872	189,563	0	63,309
DOIT Services	P	135,731	126,624	0	9,107
Rental Expense	P	768,737	628,385	0	140,352
Other Operating	P	1,567,359	262,891	2,638	1,301,830
Capital	D	175,131	0	0	0
Deduct Direct Expense	P	(16,241,184)	0	0	(16,241,184)
<b>Subtotal - Services &amp; Supplies</b>		<b>(10,785,601)</b>	<b>1,876,107</b>	<b>39,661</b>	<b>(12,876,500)</b>
<b>Department Cost Total</b>		<b>5,507,620</b>	<b>4,177,588</b>	<b>1,154,901</b>	<b>0</b>
<b>Adjustments to Cost</b>					
Capital	D	(175,131)	0	0	0
<b>Subtotal - Adjustments</b>		<b>(175,131)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>5,332,489</b>	<b>4,177,588</b>	<b>1,154,901</b>	<b>0</b>
General Admin Distribution			(4,177,588)	337,847	3,839,741
<b>Grand Total</b>		<b>\$5,332,489</b>		<b>\$1,492,748</b>	<b>\$3,839,741</b>

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**B. Incoming Costs - (Default Spread Salary%)**

Dept:12 305 Attorney General CS

Department	First Incoming	Second Incoming	Open Government Section	Other Divisions
1 Villagra	\$332,107	\$0	\$26,858	\$305,249
Subtotal - Building Depreciation	332,107	0	26,858	305,249
4 Policy & Budget	1,941	521	199	2,263
Subtotal - 341-541 DFA - Policy & Budget	1,941	521	199	2,263
7 Accounting	16,071	3,335	1,569	17,837
7 Contract Review	3,081	711	307	3,486
7 Payroll	11,457	2,417	1,122	12,752
Subtotal - 341-544 DFA - Financial Cor	30,610	6,463	2,998	34,074
8 Facilities Maintenance	143,060	3,303	11,837	134,526
8 Lease Management	4,178	94	345	3,926
Subtotal - 350-608 GSD Facilities Man	147,237	3,397	12,182	138,452
9 Purchasing	8,056	36	654	7,438
Subtotal - 350-604 GSD Purchasing	8,056	36	654	7,438
10 Human Resources	23,417	222	1,912	21,727
10 Adjudication	3,978	39	325	3,693
Subtotal - 378 Personnel Board	27,396	261	2,237	25,420
11 Admin Law	900	33	75	857
11 Records Mgt	25,961	932	2,175	24,718
Subtotal - 369 Commission on Public R	26,861	964	2,250	25,575
13 Banking/Cash Mgmt	0	8,727	706	8,021
Subtotal - 394 State Treasurer	0	8,727	706	8,021
<b>Total Incoming</b>	<b>574,207</b>	<b>20,370</b>	<b>48,084</b>	<b>546,493</b>
<b>C. Total Allocated</b>		<b>\$5,927,066</b>	<b>\$1,540,833</b>	<b>\$4,386,233</b>
			26.00%	74.00%



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Open Government Section Allocations

Dept:12 305 Attorney General CS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 378 Personnel Board	15,411	1.84%	\$28,347	\$0	\$28,347	\$0	\$28,347
11 369 Commission on Public Records	38,018	4.54%	69,931	0	69,931	0	69,931
76 352 Education Retirement Brd	16,239	1.94%	29,870	0	29,870	34	29,905
82 366 Public Employees Retirement Assc	12,657	1.51%	23,282	0	23,282	27	23,308
84 370 Secretary of State	38,018	4.54%	69,931	0	69,931	80	70,011
86 379 Public Employees Labor Relations	16,239	1.94%	29,870	0	29,870	34	29,905
90 417 Border Authority	22,516	2.69%	41,417	0	41,417	47	41,464
93 420 Regulation and Licensing	267,196	31.93%	491,487	0	491,487	562	492,049
97 449 Board of Nursing	22,516	2.69%	41,417	0	41,417	47	41,464
99 464 Brd of Licensure - Engineers	9,589	1.15%	17,638	0	17,638	20	17,658
101 469 Racing Commission	101,259	12.10%	186,258	0	186,258	213	186,471
104 491 Military Base Planning	22,516	2.69%	41,417	0	41,417	47	41,464
106 505 Dept of Cultural Affairs	60,535	7.23%	111,350	0	111,350	127	111,477
108 516 Dept of Game & Fish	9,589	1.15%	17,638	0	17,638	20	17,658
118 604 Comm for Deaf & Hearing Impaired	12,657	1.51%	23,282	0	23,282	27	23,308
128 645 Disability Commission	15,411	1.84%	28,347	0	28,347	32	28,380
129 647 Developmental Disabilities Comm	9,589	1.15%	17,638	0	17,638	20	17,658
138 760 Parole Brd	15,411	1.84%	28,347	0	28,347	32	28,380
141 780 Crime Victims Reparations	12,657	1.51%	23,282	0	23,282	27	23,308
142 790 Dept of Public Safety	22,516	2.69%	41,417	0	41,417	47	41,464
145 924 Public Education Department	15,411	1.84%	28,347	0	28,347	32	28,380
167 980 NM Sch for the Deaf	61,644	7.37%	113,390	0	113,390	130	113,519
169 999 Other	19,181	2.29%	35,282	0	35,282	40	35,322
<b>Subtotal</b>	<b>836,775</b>	<b>100.00%</b>	<b>1,539,185</b>	<b>0</b>	<b>1,539,185</b>	<b>1,647</b>	<b>1,540,833</b>
Direct Bills					0		0
<b>Total</b>					<b>\$1,539,185</b>		<b>\$1,540,833</b>

Basis Units: Assigned Staff Salaries

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**Other Divisions Allocations**

Dept:12 305 Attorney General CS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
58 305 Attorney General	100	100.00%	\$4,367,511	\$0	\$4,367,511	\$18,722	\$4,386,233
<b>Subtotal</b>	100	100.00%	4,367,511	0	4,367,511	18,722	4,386,233
Direct Bills					0		0
<b>Total</b>					\$4,367,511		\$4,386,233

Basis Units: Direct Allocation to Attorney General

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**Allocation Summary**

Dept:12 305 Attorney General CS

Department	Open Government Section	Other Divisions	Total
10 378 Personnel Board	\$28,347	\$0	\$28,347
11 369 Commission on Public Records	69,931	0	69,931
58 305 Attorney General	0	4,386,233	4,386,233
76 352 Education Retirement Brd	29,905	0	29,905
82 366 Public Employees Retirement Assn	23,308	0	23,308
84 370 Secretary of State	70,011	0	70,011
86 379 Public Employees Labor Relations	29,905	0	29,905
90 417 Border Authority	41,464	0	41,464
93 420 Regulation and Licensing	492,049	0	492,049
97 449 Board of Nursing	41,464	0	41,464
99 464 Brd of Licensure - Engineers	17,658	0	17,658
101 469 Racing Commission	186,471	0	186,471
104 491 Military Base Planning	41,464	0	41,464
106 505 Dept of Cultural Affairs	111,477	0	111,477
108 516 Dept of Game & Fish	17,658	0	17,658
118 604 Comm for Deaf & Hearing Impaired	23,308	0	23,308
128 645 Disability Commission	28,380	0	28,380
129 647 Developmental Disabilities Comm	17,658	0	17,658
138 760 Parole Brd	28,380	0	28,380
141 780 Crime Victims Reparations	23,308	0	23,308
142 790 Dept of Public Safety	41,464	0	41,464
145 924 Public Education Department	28,380	0	28,380
167 980 NM Sch for the Deaf	113,519	0	113,519
169 999 Other	35,322	0	35,322
<b>Total</b>	<b>\$1,540,833</b>	<b>\$4,386,233</b>	<b>\$5,927,066</b>

**FY 2019 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 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
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**A. Department Costs**

Dept:13 394 State Treasurer

Description		Amount	General Admin	Banking/Cash Mgmt	Other
<b>Personnel Costs</b>					
Salaries	S1	1,961,248	979,199	528,651	453,398
<i>Salary % Split</i>			<i>49.93%</i>	<i>26.95%</i>	<i>23.12%</i>
Benefits	P	751,958	383,035	209,573	159,350
Subtotal - Personnel Costs		2,713,206	1,362,234	738,224	612,748
<b>Services &amp; Supplies Cost</b>					
Professional Fees	P	406,997	(131,853)	0	538,850
Travel	P	5,365	5,365	0	0
Transportation Exp	P	8,907	8,907	0	0
Bld/Structures	P	845	845	0	0
Supplies	P	29,471	29,471	0	0
Maintenance	P	0	0	0	0
Telecomm	P	4,085	4,085	0	0
DOIT Services	P	59,882	59,882	0	0
Rental Expense	P	241,016	241,016	0	0
Other Operating	P	927,645	43,998	0	883,647
Capital	D	538,850	0	0	0
Debt Service/Principle & Interest	D	564,065,820	0	0	0
Deduct Direct Cost	P	(2,035,245)	0	0	(2,035,245)
	P	0	0	0	0
Subtotal - Services & Supplies		564,253,638	261,716	0	(612,748)
<b>Department Cost Total</b>		566,966,844	1,623,950	738,224	0
<b>Adjustments to Cost</b>					
Capital	D	(538,850)	0	0	0
Debt Service/Principle & Interest	D	(564,065,820)	0	0	0
Subtotal - Adjustments		(564,604,670)	0	0	0
<b>Total Costs After Adjustments</b>		2,362,174	1,623,950	738,224	0
General Admin Distribution			(1,623,950)	874,195	749,755
<b>Grand Total</b>		<u>\$2,362,174</u>		<u>\$1,612,419</u>	<u>\$749,755</u>

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**B. Incoming Costs - (Default Spread Salary%)**

Dept:13 394 State Treasurer

Department	First Incoming	Second Incoming	Banking/Cash Mgmt	Other
4 Policy & Budget	\$192	\$52	\$131	\$113
Subtotal - 341-541 DFA - Policy & Budget	192	52	131	113
7 Accounting	22,581	4,686	14,678	12,589
7 Contract Review	1,541	356	1,021	875
7 Payroll	1,748	369	1,139	977
Subtotal - 341-544 DFA - Financial Cor	25,869	5,410	16,838	14,441
8 Lease Management	2,089	47	1,150	986
Subtotal - 350-608 GSD Facilities Man	2,089	47	1,150	986
9 Purchasing	1,344	6	727	623
Subtotal - 350-604 GSD Purchasing	1,344	6	727	623
10 Human Resources	3,572	34	1,941	1,665
10 Adjudication	630	6	343	294
10 Labor Relations	1,122	11	610	523
Subtotal - 378 Personnel Board	5,324	51	2,893	2,481
11 Records Mgt	4,537	163	2,530	2,170
Subtotal - 369 Commission on Public R	4,537	163	2,530	2,170
13 Banking/Cash Mgmt	0	1,234	664	570
Subtotal - 394 State Treasurer	0	1,234	664	570
<b>Total Incoming</b>	<b>39,355</b>	<b>6,962</b>	<b>24,933</b>	<b>21,384</b>
<b>C. Total Allocated</b>		<b>\$2,408,491</b>	<b>\$1,637,353</b>	<b>\$771,139</b>
			67.98%	32.02%

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**Banking/Cash Mgmt Allocations**

Dept:13 394 State Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 341-541 DFA - Policy & Budget	5,246	0.22%	\$3,541	\$0	\$3,541	\$0	\$3,541
5 341-542 DFA - Program Support	2,702	0.11%	1,824	0	1,824	0	1,824
6 341-543 DFA - Comm Dev & Local Gov	3,808	0.16%	2,571	0	2,571	0	2,571
7 341-544 DFA - Financial Control	235,336	9.72%	158,867	0	158,867	0	158,867
8 350-608 GSD Facilities Management	10,052	0.42%	6,786	0	6,786	0	6,786
9 350-604 GSD Purchasing	1,224	0.05%	826	0	826	0	826
10 378 Personnel Board	1,164	0.05%	786	0	786	0	786
11 369 Commission on Public Records	1,580	0.07%	1,067	0	1,067	0	1,067
12 305 Attorney General CS	12,928	0.53%	8,727	0	8,727	0	8,727
13 394 State Treasurer	1,828	0.08%	1,234	0	1,234	0	1,234
14 950 Higher Education Department	13,376	0.55%	9,030	0	9,030	23	9,053
15 111 Legislative Council Service	6,280	0.26%	4,239	0	4,239	11	4,250
16 112 Legislative Finance Committee	2,348	0.10%	1,585	0	1,585	4	1,589
17 114 Senate Chief Clerk	340	0.01%	230	0	230	1	230
18 115 House Chief Clerk	824	0.03%	556	0	556	1	558
19 117 Legislative Education Study Comr	1,248	0.05%	842	0	842	2	845
20 119 Legislative Building	3,656	0.15%	2,468	0	2,468	6	2,474
21 131 Legislature	10,116	0.42%	6,829	0	6,829	18	6,847
22 205 Supreme Court Law Library	2,104	0.09%	1,420	0	1,420	4	1,424
23 208 NM Compilation Commission	1,556	0.06%	1,050	0	1,050	3	1,053
24 210 Judicial Standards Commission	1,308	0.05%	883	0	883	2	885
25 215 Court of Appeals	2,716	0.11%	1,833	0	1,833	5	1,838
26 216 Supreme Court	984	0.04%	664	0	664	2	666
27 218 Administrative Office of the Courts	76,948	3.18%	51,945	0	51,945	135	52,079
28 219 Supreme Crt Building Commission	644	0.03%	435	0	435	1	436
29 231 Judicial District Court 1st	3,396	0.14%	2,293	0	2,293	6	2,298
30 232 Judicial District Court 2nd	6,704	0.28%	4,526	0	4,526	12	4,537
31 233 Judicial District Court 3rd	3,652	0.15%	2,465	0	2,465	6	2,472
32 234 Judicial District Court 4th	2,080	0.09%	1,404	0	1,404	4	1,408
33 235 Judicial District Court 5th	5,592	0.23%	3,775	0	3,775	10	3,785
34 236 Judicial District Court 6th	3,792	0.16%	2,560	0	2,560	7	2,566
35 237 Judicial District Court 7th	3,308	0.14%	2,233	0	2,233	6	2,239
36 238 Judicial District Court 8th	2,992	0.12%	2,020	0	2,020	5	2,025
37 239 Judicial District Court 9th	2,572	0.11%	1,736	0	1,736	4	1,741
38 240 Judicial District Court 10th	1,140	0.05%	770	0	770	2	772
39 241 Judicial District Court 11th	5,188	0.21%	3,502	0	3,502	9	3,511
40 242 Judicial District Court 12th	2,584	0.11%	1,744	0	1,744	5	1,749
41 243 Judicial District Court 13th	7,076	0.29%	4,777	0	4,777	12	4,789
42 244 Bernalillo County Metropolitan Crt	7,596	0.31%	5,128	0	5,128	13	5,141
43 251 Judicial District Attorney 1st	1,780	0.07%	1,202	0	1,202	3	1,205
44 252 Judicial District Attorney 2nd	3,536	0.15%	2,387	0	2,387	6	2,393
45 253 Judicial District Attorney 3rd	2,160	0.09%	1,458	0	1,458	4	1,462

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**Banking/Cash Mgmt Allocations**

Dept:13 394 State Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 254 Judicial District Attorney 4th	1,964	0.08%	\$1,326	\$0	\$1,326	\$3	\$1,329
47 255 Judicial District Attorney 5th	2,112	0.09%	1,426	0	1,426	4	1,429
48 256 Judicial District Attorney 6th	1,908	0.08%	1,288	0	1,288	3	1,291
49 257 Judicial District Attorney 7th	2,020	0.08%	1,364	0	1,364	4	1,367
50 258 Judicial District Attorney 8th	2,016	0.08%	1,361	0	1,361	4	1,364
51 259 Judicial District Attorney 9th	1,976	0.08%	1,334	0	1,334	3	1,337
52 260 Judicial District Attorney 10th	1,160	0.05%	783	0	783	2	785
53 261 Judicial District Attorney 11th	1,960	0.08%	1,323	0	1,323	3	1,327
54 262 Judicial District Attorney 12th	3,220	0.13%	2,174	0	2,174	6	2,179
55 263 Judicial District Attorney 13th	2,796	0.12%	1,887	0	1,887	5	1,892
56 264 Administrative Office of the DAs	6,952	0.29%	4,693	0	4,693	12	4,705
57 265 Judicial District Attorney 11th Div I	1,500	0.06%	1,013	0	1,013	3	1,015
59 308 State Auditor	1,428	0.06%	964	0	964	2	966
60 333 Taxation and Revenue	348,817	14.41%	235,474	0	235,474	610	236,084
61 337 Investment Council	3,236	0.13%	2,185	0	2,185	6	2,190
67 342 Public School Insurance Authority	2,044	0.08%	1,380	0	1,380	4	1,383
68 343 Retiree Healthcare Authority	12,700	0.52%	8,573	0	8,573	22	8,596
69 350-598 GSD Program Support	399	0.02%	269	0	269	1	270
71 350-605 GSD Printing & Graphics	218	0.01%	147	0	147	0	148
72 350-606 GSD Risk Management	48,460	2.00%	32,714	0	32,714	85	32,798
73 350-609 GSD Aviation	181	0.01%	122	0	122	0	123
74 350-609 GSD Motor Pool	1,270	0.05%	857	0	857	2	860
75 350-609 GSD Surplus Property	78	0.00%	53	0	53	0	53
76 352 Education Retirement Brd	11,332	0.47%	7,650	0	7,650	20	7,670
77 354 Sentencing Commission	144	0.01%	97	0	97	0	97
78 355 Public Defender	21,264	0.88%	14,355	0	14,355	37	14,392
79 356 Governor	1,316	0.05%	888	0	888	2	891
80 360 Lieutenant Governor	548	0.02%	370	0	370	1	371
81 361 DoIT	12,520	0.52%	8,452	0	8,452	22	8,474
82 366 Public Employees Retirement Assr	5,196	0.21%	3,508	0	3,508	9	3,517
84 370 Secretary of State	5,600	0.23%	3,780	0	3,780	10	3,790
86 379 Public Employees Labor Relations	328	0.01%	221	0	221	1	222
88 404 Brd of Examiners - Architects	556	0.02%	375	0	375	1	376
90 417 Border Authority	1,100	0.05%	743	0	743	2	744
91 418 Tourism Department	13,236	0.55%	8,935	0	8,935	23	8,958
92 419 Economic Development	5,148	0.21%	3,475	0	3,475	9	3,484
93 420 Regulation and Licensing	16,228	0.67%	10,955	0	10,955	28	10,983
94 430 Public Regulation Commission	15,544	0.64%	10,493	0	10,493	27	10,520
96 446 Brd of Medical Examiners	1,284	0.05%	867	0	867	2	869
97 449 Board of Nursing	1,792	0.07%	1,210	0	1,210	3	1,213
99 464 Brd of Licensure - Engineers	1,432	0.06%	967	0	967	3	969
100 465 Gaming Control Brd	2,364	0.10%	1,596	0	1,596	4	1,600



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**Banking/Cash Mgmt Allocations**

Dept:13 394 State Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
101 469 Racing Commission	2,056	0.08%	\$1,388	\$0	\$1,388	\$4	\$1,392
102 479 Brd of Veterinary Medicine	1,036	0.04%	699	0	699	2	701
104 491 Military Base Planning	320	0.01%	216	0	216	1	217
105 495 Spaceport Authority	2,084	0.09%	1,407	0	1,407	4	1,410
106 505 Dept of Cultural Affairs	38,896	1.61%	26,257	0	26,257	68	26,325
107 508 Livestock Board	8,008	0.33%	5,406	0	5,406	14	5,420
108 516 Dept of Game & Fish	40,240	1.66%	27,165	0	27,165	70	27,235
109 521 Energy, Minerals & Natural Resour	49,012	2.03%	33,086	0	33,086	86	33,172
110 522 Youth Conservation Corp	1,000	0.04%	675	0	675	2	677
111 538 Intertribal Ceremonial Office	8	0.00%	5	0	5	0	5
112 539 Commission on Public Lands	10,444	0.43%	7,050	0	7,050	18	7,069
113 550 Office of State Engineer/ISC	13,232	0.55%	8,932	0	8,932	23	8,956
115 569 Organic Commodity Commission	1,008	0.04%	680	0	680	2	682
116 601 Commission on Women	3,260	0.13%	2,201	0	2,201	6	2,206
117 603 Office of African Amer Affairs	1,444	0.06%	975	0	975	3	977
118 604 Comm for Deaf & Hearing Impairec	2,772	0.11%	1,871	0	1,871	5	1,876
119 605 MLK Commission	976	0.04%	659	0	659	2	661
120 606 Commission for the Blind	9,488	0.39%	6,405	0	6,405	17	6,422
121 609 Indian Affairs	2,620	0.11%	1,769	0	1,769	5	1,773
122 624 Aging & Long Term Svcs	19,184	0.79%	12,950	0	12,950	34	12,984
123 630 Human Services	289,241	11.95%	195,256	0	195,256	506	195,762
124 631 Workforce Solutions	99,565	4.11%	67,213	0	67,213	174	67,387
125 632 Workers Compensation Admin	6,416	0.27%	4,331	0	4,331	11	4,342
127 644 Vocational Rehabilitation	14,936	0.62%	10,083	0	10,083	26	10,109
128 645 Disability Commission	1,172	0.05%	791	0	791	2	793
129 647 Developmental Disabilities Comm	6,772	0.28%	4,572	0	4,572	12	4,583
130 662 Miners' Hospital	22,536	0.93%	15,213	0	15,213	39	15,253
131 665 Dept of Health	165,468	6.84%	111,702	0	111,702	289	111,991
132 667 Dept of Environment	37,216	1.54%	25,123	0	25,123	65	25,188
133 668 Natural Resources Trustee	504	0.02%	340	0	340	1	341
134 669 Health Policy Commission	164	0.01%	111	0	111	0	111
135 670 Veterans Services	4,904	0.20%	3,311	0	3,311	9	3,319
136 690 Children, Youth & Families	161,929	6.69%	109,313	0	109,313	283	109,596
137 705 Dept of Military Affairs	15,412	0.64%	10,404	0	10,404	27	10,431
138 760 Parole Brd	1,664	0.07%	1,123	0	1,123	3	1,126
139 765 Juvenile Parole Brd	88	0.00%	59	0	59	0	60
140 770 Dept of Corrections	55,804	2.31%	37,671	0	37,671	98	37,769
141 780 Crime Victims Reparations	13,612	0.56%	9,189	0	9,189	24	9,213
142 790 Dept of Public Safety	71,940	2.97%	48,564	0	48,564	126	48,690
143 795 Homeland Security & Emergency M	9,340	0.39%	6,305	0	6,305	16	6,321
144 805 Dept of Transportation	114,182	4.72%	77,080	0	77,080	200	77,280
145 924 Public Education Department	80,084	3.31%	54,062	0	54,062	140	54,202

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

**Banking/Cash Mgmt Allocations**

Dept:13 394 State Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
148 940 Public School Facilities Authority	9,076	0.38%	\$6,127	\$0	\$6,127	\$16	\$6,143
<b>Subtotal</b>	2,419,924	100.00%	1,633,605	0	1,633,605	3,748	1,637,353
Direct Bills					0		0
<b>Total</b>					\$1,633,605		\$1,637,353
Basis Units: Warrants by State Agency							

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

**Other Allocations**

Dept:13 394 State Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
87 394 State Treasurer Other	100	100.00%	\$767,924	\$0	\$767,924	\$3,214	\$771,139
<b>Subtotal</b>	100	100.00%	767,924	0	767,924	3,214	771,139
Direct Bills					0		0
<b>Total</b>					\$767,924		\$771,139

Basis Units: Direct Allocation to State Treasurer - Other

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

**Allocation Summary**

Dept:13 394 State Treasurer

Department	Banking/Cash Mgmt	Other	Total
4 341-541 DFA - Policy & Budget	\$3,541	\$0	\$3,541
5 341-542 DFA - Program Support	1,824	0	1,824
6 341-543 DFA - Comm Dev & Local Gov	2,571	0	2,571
7 341-544 DFA - Financial Control	158,867	0	158,867
8 350-608 GSD Facilities Management	6,786	0	6,786
9 350-604 GSD Purchasing	826	0	826
10 378 Personnel Board	786	0	786
11 369 Commission on Public Records	1,067	0	1,067
12 305 Attorney General CS	8,727	0	8,727
13 394 State Treasurer	1,234	0	1,234
14 950 Higher Education Department	9,053	0	9,053
15 111 Legislative Council Service	4,250	0	4,250
16 112 Legislative Finance Committee	1,589	0	1,589
17 114 Senate Chief Clerk	230	0	230
18 115 House Chief Clerk	558	0	558
19 117 Legislative Education Study Comr	845	0	845
20 119 Legislative Building	2,474	0	2,474
21 131 Legislature	6,847	0	6,847
22 205 Supreme Court Law Library	1,424	0	1,424
23 208 NM Compilation Commission	1,053	0	1,053
24 210 Judicial Standards Commission	885	0	885
25 215 Court of Appeals	1,838	0	1,838
26 216 Supreme Court	666	0	666
27 218 Administrative Office of the Courts	52,079	0	52,079
28 219 Supreme Crt Building Commission	436	0	436
29 231 Judicial District Court 1st	2,298	0	2,298
30 232 Judicial District Court 2nd	4,537	0	4,537
31 233 Judicial District Court 3rd	2,472	0	2,472
32 234 Judicial District Court 4th	1,408	0	1,408
33 235 Judicial District Court 5th	3,785	0	3,785
34 236 Judicial District Court 6th	2,566	0	2,566
35 237 Judicial District Court 7th	2,239	0	2,239
36 238 Judicial District Court 8th	2,025	0	2,025
37 239 Judicial District Court 9th	1,741	0	1,741
38 240 Judicial District Court 10th	772	0	772
39 241 Judicial District Court 11th	3,511	0	3,511
40 242 Judicial District Court 12th	1,749	0	1,749
41 243 Judicial District Court 13th	4,789	0	4,789
42 244 Bernalillo County Metropolitan Crt	5,141	0	5,141
43 251 Judicial District Attorney 1st	1,205	0	1,205
44 252 Judicial District Attorney 2nd	2,393	0	2,393

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

**Allocation Summary**

Dept:13 394 State Treasurer

Department	Banking/Cash Mgmt	Other	Total
45 253 Judicial District Attorney 3rd	\$1,462	\$0	\$1,462
46 254 Judicial District Attorney 4th	1,329	0	1,329
47 255 Judicial District Attorney 5th	1,429	0	1,429
48 256 Judicial District Attorney 6th	1,291	0	1,291
49 257 Judicial District Attorney 7th	1,367	0	1,367
50 258 Judicial District Attorney 8th	1,364	0	1,364
51 259 Judicial District Attorney 9th	1,337	0	1,337
52 260 Judicial District Attorney 10th	785	0	785
53 261 Judicial District Attorney 11th	1,327	0	1,327
54 262 Judicial District Attorney 12th	2,179	0	2,179
55 263 Judicial District Attorney 13th	1,892	0	1,892
56 264 Administrative Office of the DAs	4,705	0	4,705
57 265 Judicial District Attorney 11th Div I	1,015	0	1,015
59 308 State Auditor	966	0	966
60 333 Taxation and Revenue	236,084	0	236,084
61 337 Investment Council	2,190	0	2,190
67 342 Public School Insurance Authority	1,383	0	1,383
68 343 Retiree Healthcare Authority	8,596	0	8,596
69 350-598 GSD Program Support	270	0	270
71 350-605 GSD Printing & Graphics	148	0	148
72 350-606 GSD Risk Management	32,798	0	32,798
73 350-609 GSD Aviation	123	0	123
74 350-609 GSD Motor Pool	860	0	860
75 350-609 GSD Surplus Property	53	0	53
76 352 Education Retirement Brd	7,670	0	7,670
77 354 Sentencing Commission	97	0	97
78 355 Public Defender	14,392	0	14,392
79 356 Governor	891	0	891
80 360 Lieutenant Governor	371	0	371
81 361 DoIT	8,474	0	8,474
82 366 Public Employees Retirement Assc	3,517	0	3,517
84 370 Secretary of State	3,790	0	3,790
86 379 Public Employees Labor Relations	222	0	222
87 394 State Treasurer Other	0	771,139	771,139
88 404 Brd of Examiners - Architects	376	0	376
90 417 Border Authority	744	0	744
91 418 Tourism Department	8,958	0	8,958
92 419 Economic Development	3,484	0	3,484
93 420 Regulation and Licensing	10,983	0	10,983
94 430 Public Regulation Commission	10,520	0	10,520
96 446 Brd of Medical Examiners	869	0	869

**STATE OF NEW MEXICO**  
**FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
 3/6/2018

**Allocation Summary**

Dept:13 394 State Treasurer

Department	Banking/Cash Mgmt	Other	Total
97 449 Board of Nursing	\$1,213	\$0	\$1,213
99 464 Brd of Licensure - Engineers	969	0	969
100 465 Gaming Control Brd	1,600	0	1,600
101 469 Racing Commission	1,392	0	1,392
102 479 Brd of Veterinary Medicine	701	0	701
104 491 Military Base Planning	217	0	217
105 495 Spaceport Authority	1,410	0	1,410
106 505 Dept of Cultural Affairs	26,325	0	26,325
107 508 Livestock Board	5,420	0	5,420
108 516 Dept of Game & Fish	27,235	0	27,235
109 521 Energy, Minerals & Natural Resour	33,172	0	33,172
110 522 Youth Conservation Corp	677	0	677
111 538 Intertribal Ceremonial Office	5	0	5
112 539 Commission on Public Lands	7,069	0	7,069
113 550 Office of State Engineer/ISC	8,956	0	8,956
115 569 Organic Commodity Commission	682	0	682
116 601 Commission on Women	2,206	0	2,206
117 603 Office of African Amer Affairs	977	0	977
118 604 Comm for Deaf & Hearing Impairec	1,876	0	1,876
119 605 MLK Commission	661	0	661
120 606 Commission for the Blind	6,422	0	6,422
121 609 Indian Affairs	1,773	0	1,773
122 624 Aging & Long Term Svcs	12,984	0	12,984
123 630 Human Services	195,762	0	195,762
124 631 Workforce Solutions	67,387	0	67,387
125 632 Workers Compensation Admin	4,342	0	4,342
127 644 Vocational Rehabilitation	10,109	0	10,109
128 645 Disability Commission	793	0	793
129 647 Developmental Disabilities Comm	4,583	0	4,583
130 662 Miners' Hospital	15,253	0	15,253
131 665 Dept of Health	111,991	0	111,991
132 667 Dept of Environment	25,188	0	25,188
133 668 Natural Resources Trustee	341	0	341
134 669 Health Policy Commission	111	0	111
135 670 Veterans Services	3,319	0	3,319
136 690 Children, Youth & Families	109,596	0	109,596
137 705 Dept of Military Affairs	10,431	0	10,431
138 760 Parole Brd	1,126	0	1,126
139 765 Juvenile Parole Brd	60	0	60
140 770 Dept of Corrections	37,769	0	37,769
141 780 Crime Victims Reparations	9,213	0	9,213

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

**Allocation Summary**

Dept:13 394 State Treasurer

Department	Banking/Cash Mgmt	Other	Total
142 790 Dept of Public Safety	\$48,690	\$0	\$48,690
143 795 Homeland Security & Emergency M	6,321	0	6,321
144 805 Dept of Transportation	77,280	0	77,280
145 924 Public Education Department	54,202	0	54,202
148 940 Public School Facilities Authority	6,143	0	6,143
<b>Total</b>	<b>\$1,637,353</b>	<b>\$771,139</b>	<b>\$2,408,491</b>

**FY 2019 STATEWIDE COST ALLOCATION PLAN**

**HIGHER EDUCATION DEPARTMENT**

**NATURE AND EXTENT OF SERVICES**

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

Costs have been identified and allocated as follows:

- Policy Development and Institutional Financial Oversight – costs associated with statewide planning and oversight to ensure statewide coordination of policy goals have been allocated on the basis of total budget by higher educational institution.
- Other – costs associated with direct higher education programs have been allocated directly to Higher Education - Other. Direct costs have been deducted. Therefore only indirect costs have been allocated.



**STATE OF NEW MEXICO**  
**FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
 3/6/2018

**A. Department Costs**

Dept:14 950 Higher Education Department

Description		Amount	General Admin	Policy & Oversight	Other Higher Ed
<b>Personnel Costs</b>					
Salaries	S1	2,168,263	0	1,519,304	648,959
<i>Salary % Split</i>			<i>.00%</i>	<i>70.07%</i>	<i>29.93%</i>
Benefits	P	881,241	0	621,230	260,011
Subtotal - Personnel Costs		<u>3,049,504</u>	0	2,140,534	908,970
<b>Services &amp; Supplies Cost</b>					
Professional Fees	P	2,201,079	0	140,831	2,060,248
Travel	P	60,852	0	11,044	49,808
Brd/Comm Expense	P	5,432	0	5,432	0
Transportation	P	25,259	0	3,008	22,251
Furn/Fixture/Equip	P	1,895	0	1,300	595
Supplies	P	25,816	0	11,871	13,945
Telecomm	P	211	0	154	57
DolT Services	P	103,280	0	78,160	25,120
Rental Expense	P	310,167	0	235,355	74,812
Other Operating	P	2,630,924	0	52,096	2,578,828
Grants	P	121,817,565	0	0	121,817,565
Capital	D	0	0	0	0
Deduct Direct Expense	P	(127,552,199)	0	0	(127,552,199)
	P	0	0	0	0
Subtotal - Services & Supplies		<u>(369,719)</u>	0	539,251	(908,970)
<b>Department Cost Total</b>		<b>2,679,785</b>	<b>0</b>	<b>2,679,785</b>	<b>0</b>
<b>Adjustments to Cost</b>					
Capital	D	0	0	0	0
Subtotal - Adjustments		<u>0</u>	0	0	0
<b>Total Costs After Adjustments</b>		<b>2,679,785</b>	<b>0</b>	<b>2,679,785</b>	<b>0</b>
General Admin Distribution			0	0	0
<b>Grand Total</b>		<b><u>\$2,679,785</u></b>		<b><u>\$2,679,785</u></b>	<b><u>\$0</u></b>

**STATE OF NEW MEXICO**  
**FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
 3/6/2018

**B. Incoming Costs - (Default Spread Custom%)**

Dept:14 950 Higher Education Department

Department	First Incoming	Second Incoming	Policy & Oversight	Other Higher Ed
3 GOB 2001	\$0	\$0	\$0	\$0
3 GOB 2003	(0)	0	(0)	0
3 GOB 2003 B	0	0	0	0
3 GOB 2005	(865)	0	(865)	0
3 GOB 2007	141,651	0	141,651	0
3 GOB 2008A REF	0	0	0	0
3 GOB 2009	771,027	0	771,027	0
3 STB 2006 A	9,842	0	9,842	0
3 STB 2007 A	8,721	0	8,721	0
3 STB 2008 A1	33,762	0	33,762	0
3 STB 2010 D	(5)	0	(5)	0
3 GOB 2011	36,279	0	36,279	0
Subtotal - Interest Expense	1,000,410	0	1,000,410	0
4 Policy & Budget	6,350	1,705	8,055	0
Subtotal - 341-541 DFA - Policy & Budget	6,350	1,705	8,055	0
7 Accounting	18,444	3,827	22,271	0
7 Contract Review	193	44	237	0
7 Payroll	2,007	423	2,430	0
Subtotal - 341-544 DFA - Financial Control	20,643	4,295	24,938	0
8 Lease Management	4,178	94	4,271	0
Subtotal - 350-608 GSD Facilities Management	4,178	94	4,271	0
9 Purchasing	4,125	18	4,143	0
Subtotal - 350-604 GSD Purchasing	4,125	18	4,143	0
10 Human Resources	4,101	39	4,140	0
10 Adjudication	828	8	836	0
Subtotal - 378 Personnel Board	4,929	47	4,976	0
11 Admin Law	3,599	130	3,729	0
11 Records Mgt	880	32	911	0
11 Micrographics	321	12	333	0

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

Dept:14 950 Higher Education Department

**B. Incoming Costs - (Default Spread Custom%)**

Department	First Incoming	Second Incoming	Policy & Oversight	Other Higher Ed
Subtotal - 369 Commission on Public R	\$4,799	\$174	\$4,974	\$0
13 Banking/Cash Mgmt	9,030	23	9,053	0
Subtotal - 394 State Treasurer	9,030	23	9,053	0
<b>Total Incoming</b>	<b>1,054,464</b>	<b>6,356</b>	<b>1,060,821</b>	<b>0</b>
<b>C. Total Allocated</b>		<b>\$3,740,606</b>	<b>\$3,740,606</b>	<b>\$0</b>
			100.00%	

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

**Policy & Oversight Allocations**

Dept:14 950 Higher Education Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
151 952 University of New Mexico	1,548,414.59	47.66%	\$1,779,795	\$0	\$1,779,795	\$3,030	\$1,782,825
152 954 New Mexico State University	636,064.71	19.58%	731,112	0	731,112	1,244	732,357
153 956 New Mexico Highlands University	73,092.61	2.25%	84,015	0	84,015	143	84,158
154 958 Western New Mexico University	59,732.81	1.84%	68,659	0	68,659	117	68,776
155 960 Eastern New Mexico University	171,950.68	5.29%	197,645	0	197,645	336	197,982
156 962 New Mexico Inst of Mining & Techn	176,895.95	5.44%	203,330	0	203,330	346	203,676
157 964 Northern New Mexico College	25,839.26	0.80%	29,700	0	29,700	51	29,751
158 966 Santa Fe Community College	86,446.86	2.66%	99,365	0	99,365	169	99,534
159 968 Central New Mexico Comm Colleg	210,565.05	6.48%	242,030	0	242,030	412	242,442
160 970 Luna Community College	26,959.10	0.83%	30,988	0	30,988	53	31,040
161 972 Mesalands Community College	11,754.03	0.36%	13,510	0	13,510	23	13,533
162 974 New Mexico Junior College	41,723.20	1.28%	47,958	0	47,958	82	48,040
163 976 San Juan College	102,603.18	3.16%	117,935	0	117,935	201	118,136
164 977 Clovis Community College	30,207.90	0.93%	34,722	0	34,722	59	34,781
165 978 New Mexico Military Institute	46,531.30	1.43%	53,485	0	53,485	91	53,576
<b>Subtotal</b>	<b>3,248,781.23</b>	<b>100.00%</b>	<b>3,734,249</b>	<b>0</b>	<b>3,734,249</b>	<b>6,356</b>	<b>3,740,606</b>
Direct Bills					0		0
<b>Total</b>					<b>\$3,734,249</b>		<b>\$3,740,606</b>

Basis Units: Budget By Institution

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

**Other Higher Ed Allocations**

Dept:14 950 Higher Education Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
150 950 Higher Education Other	100	100.00%	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	100	100.00%	0	0	0	0	0
Direct Bills					0		0
<b>Total</b>					\$0		\$0
Basis Units: Direct to Higher Education Other							

**STATE OF NEW MEXICO  
FY 2019 STATEWIDE COST ALLOCATION PLAN**

ACTUAL 2017  
3/6/2018

**Allocation Summary**

Dept:14 950 Higher Education Department

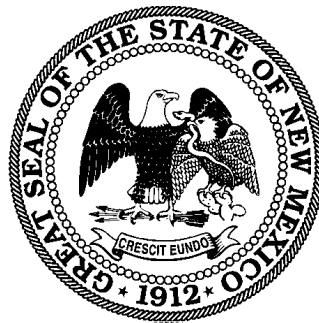
Department	Policy & Oversight	Other Higher Ed	Total
151 952 University of New Mexico	\$1,782,825	\$0	\$1,782,825
152 954 New Mexico State University	732,357	0	732,357
153 956 New Mexico Highlands University	84,158	0	84,158
154 958 Western New Mexico University	68,776	0	68,776
155 960 Eastern New Mexico University	197,982	0	197,982
156 962 New Mexico Inst of Mining & Techn	203,676	0	203,676
157 964 Northern New Mexico College	29,751	0	29,751
158 966 Santa Fe Community College	99,534	0	99,534
159 968 Central New Mexico Comm Colleg	242,442	0	242,442
160 970 Luna Community College	31,040	0	31,040
161 972 Mesalands Community College	13,533	0	13,533
162 974 New Mexico Junior College	48,040	0	48,040
163 976 San Juan College	118,136	0	118,136
164 977 Clovis Community College	34,781	0	34,781
165 978 New Mexico Military Institute	53,576	0	53,576
<b>Total</b>	<b>\$3,740,606</b>	<b>\$0</b>	<b>\$3,740,606</b>

**The End**

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**State of New Mexico  
FY 2019 Statewide Cost Allocation Plan  
Section II:**

**Information on Internal Service Funds,  
Self Insurance Funds, and  
Other Billed Services**



**Based on Actual Revenues and Expenditures  
Incurred in the Fiscal Year Ended  
June 30, 2017**

3/21/2018



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***CERTIFICATE OF COST ALLOCATION PLAN***

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**State of New Mexico**  
**FY 2019 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 2019 Statewide Cost Allocation Plan to establish cost allocations or billings for the fiscal year beginning July 1, 2018 and ending June 30, 2019 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. Spilman

Title:

State Controller

Date of Execution:

March 21, 2018

***OFFICE OF THE STATE AUDITOR***

---

**State of New Mexico  
FY 2019 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 1.
2. Exhibit B: Statement of Activities – the statement is presented in the State Auditor's financial statements on page 2.

**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, 2017.
2. Non-operating transfers out to other funds – There were no non-operating transfers out during the fiscal year ended June 30, 2017.

**IV. Prior Year Adjustments**

There were no prior year adjustments to the fund balance during the fiscal year ended June 30, 2017.

**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 what private audit firms contracting with governmental entities charge. During fiscal year 2017, the average rate per hour for audit services was \$90.00.

**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 and overhead rate. The average billing rate was \$90 per hour during the fiscal year ended June 30, 2017.

**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. Imputed Interest Earnings – Interest earnings on cash balances of the fund are not recorded in the fund. Therefore, in accordance with instructions provided by the Division of Cost Allocation of the U.S. Department of Health and Human Services (DHHS) and 2 CFR, Part 200, Appendix V, imputed interest earnings have been calculated on the Fund's average cash balance utilizing the State Treasurer's average rate of return on short term investments for the year ended June 30, 2017. Exhibit D provides the calculation of the imputed interest earnings. Imputed interest income has been calculated on the average of beginning and ending cash balances and included in the reconciliations. The State does not agree with this method and hereby notifies DHHS that should the need arise may appeal the inclusion of the imputed revenue calculated in this manner in any calculation resulting in the payment of fund assets to the Federal government.
3. Treatment of Variances – Since the Office is approximately 80% 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, 2017**

	<b>FUND TOTAL</b>
<b>Assets:</b>	
Current Assets:	
Petty Cash	\$100
Investment in General Fund Investment	971,137
Accounts Receivable, Net of Allowance	0
Due from Other State Agencies	22,191
Due from Local Governments	0
Total Current Assets	<u>993,428</u>
Noncurrent Assets:	
Capital Assets, Net of Accumulated Depreciation	<u>9,289</u>
<b>Total Assets</b>	<u><u>\$1,002,717</u></u>
<b>Liabilities:</b>	
Current Liabilities	
Accounts Payable	39,230
Payroll Benefits Payable	36,193
Payroll Taxes Payable	21,894
Accrued Payroll	50,501
Due to State General Fund	0
Due to Other State Agencies	0
State Dated Warrants	0
Accrued Compensated Absences	123,080
Total Current Liabilities	<u>270,898</u>
Long-Term Debt	
Compensated Absences Payable	<u>0</u>
<b>Total Liabilities</b>	<u>270,898</u>
<b>Net Assets:</b>	
Invested in Capital Assets	9,289
Restricted	0
Unrestricted	<u>722,530</u>
<b>Total Net Assets</b>	<u><u>\$731,819</u></u>
<b>Source of Information:</b>	
State Auditor's Financial Statements and Independent Auditor's Report - Page 1	

**STATE OF NEW MEXICO  
OFFICE OF THE STATE AUDITOR  
STATEMENT OF ACTIVITIES  
AS OF JUNE 30, 2017**

		<b>FUND TOTAL</b>
<b>Revenues</b>		
Program Revenues		
Audit Services		\$527,241
Miscellaneous Revenue		1,699
General Revenues		
State General Fund Appropriation		2,690,400
Reversions		(2,381)
Compensation Appropriation		0
Gain on Disposition of Property		0
Total Operating Revenues		<u>3,216,959</u>
<b>Expenses</b>		
Current Expenses		
Personal Services & Employee Benefits	\$2,846,280	
Contractual Services	47,852	
Loss on Disposition of Property	0	
Other Costs	<u>459,978</u>	3,354,110
Depreciation		<u>8,429</u>
Total Operating Expenses		<u>3,362,539</u>
Operating Income (Loss)		<u>(145,580)</u>
<b>Net Assets - Beginning of Year, as Previously Reported</b>		877,399
<b>Adjustments Applicable to Prior Year</b>		<u>0</u>
<b>Net Assets - End of Year</b>		<u><u>\$731,819</u></u>
<b>Source of Information:</b>		
State Auditor's Financial Statements and Independent Auditor's Report - Page 2		



STATE OF NEW MEXICO  
OFFICE OF THE STATE AUDITOR  
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES  
AS OF JUNE 30, 2017

**PART I RETAINED EARNINGS BALANCE**

RETAINED EARNINGS BALANCE JULY 1, 2016			
Balance Per Prior Year's Reconciliation of Fund to			(\$632,565)
FY 2017 RETAINED EARNINGS INCREASE(DECREASE) Per CAFR			
Revenues			
Audit Services	\$527,241		
Miscellaneous Revenue	1,699		
State General Fund Appropriation	2,690,400		
Compensation Appropriation	0		
Gain on Disposition of Property	0		
Reversions	(2,381)		
Total Revenues			3,216,959
Expenditures (Actual Costs):			
Per State's Financial Report			
Current Operating Expenses	3,354,110		
Depreciation	8,429		
Total Per Financial Statements			3,362,539
Deductions Unallowable Costs			
Provision for Losses	0		
Less Capital Outlay \$5,000 or Greater	0		
Other	0		
Total Deductions			0
Additional Allowable Costs			
FY 2017 SWCAP Costs	55,272		
Other	0		
Total Additions			55,272
Allowable Expenditures			3,417,811
Adjustments:			
Prior Period Adjustments	0		
Imputed Interest Earnings (Exhibit D)	(4,598)		
Total Adjustments			(4,598)
RETAINED EARNINGS BALANCE JUNE 30, 2017	(A)		(\$828,819)
Allowable Reserve (60 days)	(B)		560,446
Excess Balance (A) - (B)			(1,389,265)

**PART II CONTRIBUTED CAPITAL BALANCE**

CONTRIBUTED CAPITAL BALANCE JULY 1, 2016			0
TRANSFERS Per CAFR (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, 2017	(C)		\$0

**PART III ADJUSTMENTS BALANCE**

ADJUSTMENTS BALANCE JULY 1, 2016			1,509,964
ADJUSTMENTS:			
Deductions Unallowable Costs	0		
Additional Allowable Costs	55,272		
Imputed Interest Earnings	(4,598)		
Total Adjustments			50,674
ADJUSTMENTS BALANCE JUNE 30, 2017	(D)		\$1,560,638

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

RECONCILIATION OF R.E., CONTR. CAPITAL & ADJUST. BALANCES TO CAFR		(A) + (C) + (D)	\$731,819
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STATE OF NEW MEXICO  
OFFICE OF THE STATE AUDITOR  
IMPUTED INTEREST EARNINGS  
AS OF JUNE 30, 2017

<u>DESCRIPTION</u>	<u>AMOUNTS</u>
A. Beginning Cash Balance - Balance on July 1, 2016	\$1,095,524
B. Ending Cash Balance - Balance on June 30, 2017	971,137
C. Average FY 2017 Cash Balance ((A+B)/2)	1,033,331
D. State Treasury Average Rate of Return for FY 2017	0.45%
E. Imputed Interest Earnings for FY 2017 (C * D)	\$4,598

***PERA – PUBLIC EMPLOYEES RETIREMENT FUND***

**State of New Mexico  
FY 2019 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.

## **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, 2017 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 33 and 34.
2. **Exhibit B: Statements of Changes in Fiduciary Net Position** - the statement is presented in PERA’s financial statements on pages 35 and 36.

## **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, 2017 for the following funds: PERF, JRF, and MRF. 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, 2017 for any fund.

## **IV. Prior Year Adjustments**

Prior year adjustments to the beginning fund balances to more accurately reflect financial activity from prior years. The adjustments included the recording of additional appropriated revenue, additional interest earnings and reclassifications. The adjustments are detailed in Note 16 to the Financial Statements on page 81.

**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 the 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 employers 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, 2017**

	<b>PUBLIC EMPLOYEE</b>	<b>JUDICIAL</b>	<b>MAGISTRATE</b>	<b>VOLUNTEER FIREFIGHTERS</b>	<b>DEFERRED COMP.</b>	<b>TOTAL</b>
<b>Assets:</b>						
Cash	\$775,190,072	\$4,639,759	\$1,678,848	\$3,477,472	\$0	\$784,986,151
Receivables						
Accrued Investment Income	423,580,923	2,535,255	917,344	1,900,188	0	428,933,710
Accounts Receivable - Brokers	722,540	4,358	1,608	3,178	0	731,684
Contributions Receivable	19,217,987	0	0	0	860,212	20,078,199
Accounts Receivable - Other	735,085	146,722	126,380	0	0	1,008,186
Participant Loans Receivable	0	0	0	0	11,318,077	11,318,077
Interfund Receivable	0	0	33,930	0	0	33,930
Total Receivables	<u>444,256,535</u>	<u>2,686,335</u>	<u>1,079,262</u>	<u>1,903,366</u>	<u>12,178,289</u>	<u>462,103,787</u>
Investment In State General Fund Pool	21,675,640	1,159,264	133,386	212,897	0	23,181,186
Investments, at Fair Value						
Domestic Equity	3,166,983,451	18,955,401	6,858,813	14,206,963	0	3,207,004,628
International Equity	2,836,081,292	16,974,847	6,142,170	12,722,549	0	2,871,920,857
Core Fixed Income	3,468,661,675	20,761,041	7,512,165	15,560,280	0	3,512,495,160
Global Fixed Income	796,427,452	4,766,871	1,724,842	3,572,742	0	806,491,907
Public MLP	282,851,365	1,692,955	612,578	1,268,860	0	286,425,758
Public REIT	693,564,848	4,151,206	1,502,070	3,111,305	0	702,329,428
Absolute Return - Credit	414,193,682	2,479,081	897,029	1,858,057	0	419,427,848
Absolute Return - Equity	230,823,080	1,381,549	499,899	1,035,463	0	233,739,992
Absolute Return - Real Assets	156,939,499	939,333	339,888	704,024	0	158,922,744
Private Equity Partnership	685,120,022	4,100,661	1,483,781	3,073,421	0	693,777,885
Private Debt Partnership	740,092,401	4,429,688	1,602,836	3,320,025	0	749,444,950
Real Estate Equity Partnership	290,810,530	1,740,593	629,815	1,304,565	0	294,485,503
Real Estate Debt Partnership	107,721,533	644,748	233,295	483,235	0	109,082,810
Real Asset Partnership	448,101,982	2,682,033	970,465	2,010,168	0	453,764,648
Variable Earning Invest. (IRC 457)	0	0	0	0	418,943,401	418,943,401
Stable Value Option/Other (IRC 457)	0	0	0	0	131,884,328	131,884,328
Fixed Annuity Payout Option	0	0	0	0	1,197,477	1,197,477
Self Directed Option	0	0	0	0	4,629,288	4,629,288
Subtotal	<u>14,340,048,452</u>	<u>86,859,271</u>	<u>31,143,032</u>	<u>64,444,554</u>	<u>556,654,494</u>	<u>15,079,149,803</u>
Securities Lending Collateral	<u>451,067,025</u>	<u>2,699,220</u>	<u>976,684</u>	<u>2,023,050</u>	<u>0</u>	<u>456,765,979</u>
Total Investments	<u>14,791,115,477</u>	<u>89,558,491</u>	<u>32,119,716</u>	<u>66,467,604</u>	<u>556,654,494</u>	<u>15,535,915,782</u>
Capital Assets, Net	<u>11,756,195</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,756,195</u>
<b>Total Assets</b>	<u>16,022,318,279</u>	<u>96,884,585</u>	<u>34,877,826</u>	<u>71,848,442</u>	<u>568,832,783</u>	<u>16,794,761,915</u>
<b>Liabilities:</b>						
Accounts Payable - Brokers	763,454,754	4,569,505	1,653,428	3,424,817	0	773,102,505
Accounts Payable - Other	8,448,103	255	22,808	250	0	8,471,416
Accrued Expenses	249,280	0	0	0	0	249,280
Compensated Absences	280,052	0	0	0	0	280,052
Interfund Payable	0	0	0	0	0	0
Securities Lending Liability	<u>450,968,179</u>	<u>2,698,628</u>	<u>976,470</u>	<u>2,022,606</u>	<u>0</u>	<u>456,665,884</u>
<b>Total Liabilities</b>	<u>1,223,400,368</u>	<u>7,268,388</u>	<u>2,652,706</u>	<u>5,447,673</u>	<u>0</u>	<u>1,238,769,135</u>
<b>Net Assets Held in Trust for Pension Benefits</b>	<u>\$14,798,917,911</u>	<u>\$89,616,197</u>	<u>\$32,225,120</u>	<u>\$66,400,769</u>	<u>\$568,832,783</u>	<u>\$15,555,992,780</u>
<b>Source of Information:</b>						
PERA Financial Statements - Pages 33 and 34						

**STATE OF NEW MEXICO**  
**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF NEW MEXICO**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**AS OF JUNE 30, 2017**

	<u>PUBLIC EMPLOYEE</u>	<u>JUDICIAL</u>	<u>MAGISTRATE</u>	<u>VOLUNTEER FIREFIGHTERS</u>	<u>DEFERRED COMP.</u>	<u>TOTAL</u>
<b>Additions:</b>						
Contributions						
Employer	\$332,473,332	\$4,524,201	\$1,282,356	\$0	\$0	\$338,279,889
Member	264,939,116	1,635,643	603,362	0	47,752,984	314,931,105
Appropriations State of New Mexico						
Legislative Fund	0	0	0	0	0	0
Fire Protection Fund	0	0	0	750,000	0	750,000
Service Credits Purchased	7,889,996	0	0	0	0	7,889,996
Total Contributions	<u>605,302,444</u>	<u>6,159,844</u>	<u>1,885,718</u>	<u>750,000</u>	<u>47,752,984</u>	<u>661,850,990</u>
Investment Income (Loss)						
Interest	121,570,682	738,486	268,250	543,809	58,957,369	182,078,596
Dividends	162,383,951	975,099	355,953	723,663	0	164,438,666
Net Appreciation in Fair Value	1,240,713,990	7,450,471	2,720,567	5,527,997	0	1,256,413,025
Securities Lending Income	3,965,163	174,808	8,676	17,691	0	4,166,338
Other Investment Income	29,145,158	23,800	63,729	130,033	0	29,362,720
Subtotal	<u>1,557,778,944</u>	<u>9,362,664</u>	<u>3,417,175</u>	<u>6,943,193</u>	<u>58,957,369</u>	<u>1,636,459,345</u>
Securities Lending Expenses	(633,051)	(3,789)	(1,371)	(2,840)	0	(641,051)
Other Investment Expenses	<u>(56,387,309)</u>	<u>(346,676)</u>	<u>(126,167)</u>	<u>(258,123)</u>	<u>0</u>	<u>(57,118,275)</u>
Total Investment Income (Loss)	<u>1,500,758,584</u>	<u>9,012,199</u>	<u>3,289,637</u>	<u>6,682,230</u>	<u>58,957,369</u>	<u>1,578,700,019</u>
Other Income	394,165	37	3,037	1,425	0	398,664
Special Fund Appropriation	77,300	0	0	0	0	77,300
Reversion	<u>(20,162)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(20,162)</u>
<b>Total Additions</b>	<u>2,106,512,331</u>	<u>15,172,080</u>	<u>5,178,392</u>	<u>7,433,655</u>	<u>106,710,353</u>	<u>2,241,006,811</u>
<b>Deductions:</b>						
Benefit Payments	1,084,818,274	10,096,092	3,966,316	2,030,782	39,510,967	1,140,422,431
Refunds to Terminated Employees	44,396,305	10,677	0	0	0	44,406,982
Life Insurance Premiums	0	0	0	0	42,094	42,094
Administrative Expenses	<u>11,485,612</u>	<u>69,102</u>	<u>25,004</u>	<u>51,792</u>	<u>1,164,518</u>	<u>12,796,028</u>
<b>Total Deductions</b>	<u>1,140,700,191</u>	<u>10,175,871</u>	<u>3,991,320</u>	<u>2,082,574</u>	<u>40,717,579</u>	<u>1,197,667,535</u>
<b>Special Item (Footnote #14)</b>	0	0	0	0	0	0
<b>Change in Net Assets</b>	965,812,140	4,996,209	1,187,072	5,351,081	65,992,774	1,043,339,277
<b>Net Assets Held in Trust for</b>						
<b>Pension Benefits</b>						
Beginning of the Year	13,826,658,367	84,932,021	31,038,048	61,049,688	502,840,009	14,506,518,133
Prior Period Adjustment (Footnote 16)	6,447,404	(312,033)	-	-	-	6,135,371
Beginning of the Year Restated	<u>13,833,105,771</u>	<u>84,619,988</u>	<u>31,038,048</u>	<u>61,049,688</u>	<u>502,840,009</u>	<u>14,512,653,504</u>
<b>End of the Year</b>	<u>\$14,798,917,911</u>	<u>\$89,616,197</u>	<u>\$32,225,120</u>	<u>\$66,400,769</u>	<u>\$568,832,783</u>	<u>\$15,555,992,780</u>
<b>Source of Information:</b>						
PERA Financial Statements - Pages 35 and 36						



***DOIT CENTRAL TELEPHONE SERVICES FUND***

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**State of New Mexico**  
**FY 2019 Statewide Cost Plan**  
**Section II Billed Costs Information**

**Department of Information Technology**  
**Central Telephone Services**

**I. Service Description**

The Central Telephone 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, Central Telephone 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 "Central Telephone Services - 20310". The following exhibits are provided in this document:

1. Exhibit A: Statement of Net Assets – the statement is presented in the DoIT Audit on page 38.
2. Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Assets – the statement is presented in the DoIT Audit on page 40.

**III. Non-Operating Transfers**

1. Non-operating transfers in from other funds – There was a transfer in for capital assets from the Severance Tax Bond Fund (89200) in the amount of \$1,131,463; from the Equipment Replacement Fund (96880) in the amount of \$455,271; and from the Radio Communications Fund (20340) in the amount of \$982,457.
2. Non-operating transfers out to other funds – There was a non-operating transfers out of \$6,180,222 to the Equipment Replacement Fund during the fiscal year. This transfer is to establish funds for the future replacement and/or upgrading of equipment.

#### **IV. Prior Year Adjustments**

In FY2017, an adjustment was made to reduce a customer accounts receivable balance in the amount of \$145,203 related to toll free unemployment insurance phone services during the years FY2012 through FY2017. A special appropriation of general revenue was received to offset the reduction in fund balance.

#### **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, 2017.

#### **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 DCA 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. Imputed Interest Earnings – Exhibit D provides the calculation of the imputed interest earnings for the Fund. Interest earnings on cash balances of the Fund are not recorded in the Fund. Therefore, in accordance with instructions provided by the Division of Cost Allocation of the U.S. Department of Health and Human Services (DHHS), imputed interest earnings have been calculated on the Fund's average cash balance utilizing the State Treasurer's average rate of return on short term investments for the

year ended June 30, 2017. Imputed interest income has been calculated on the average of beginning and ending cash balances and included in the reconciliations. The State does not agree with this method and hereby notifies DHHS that should the need arise may appeal the inclusion of the imputed revenue calculated in this manner in any calculation resulting in the payment of fund assets to the Federal government. Imputed interest earnings have been distributed to each bureau based on the ratio of their revenues to total revenues of the Fund.

4. 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 Central Telephone 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, 2017

CENTRAL TELEPHONE SERVICE (20310)

	<b>FUND TOTAL</b>
<b>Assets:</b>	
Current Assets:	
State General Fund Investment Pool	\$12,526,676
Accounts Receivable, Net	13,555,328
Due from Other State Agencies	0
Due from Other Funds	0
Other Assets	0
Total Current Assets	<u>26,082,004</u>
Noncurrent Assets:	
Capital Assets (Net)	21,432,248
Total Noncurrent Assets	<u>21,432,248</u>
<b>Total Assets</b>	<u><u>\$47,514,252</u></u>
<b>Liabilities:</b>	
Current Liabilities	
Accounts Payable	\$4,086,250
Accrued Salaries and Benefits Payable	386,155
Compensated Absences - Current	568,700
Due to the Federal Government	0
Due to Beneficiaries	0
Due to Other Funds	24,539,165
Capital Lease Obligations - Current	0
Due to Other State Agencies	383,180
Total Current Liabilities	<u>29,963,450</u>
<b>Total Liabilities</b>	<u>29,963,450</u>
<b>Net Assets:</b>	
Invested in Capital Assets, Net of Related Debt	21,432,248
Restricted for Toll Free Phone Expenses	0
Unrestricted	<u>(3,881,446)</u>
<b>Total Net Assets</b>	<u>17,550,802</u>
<b>Total Liabilities and Net Assets</b>	<u><u>\$47,514,252</u></u>
<b>Source of Information:</b>	
Independent Accountant's Reports and Financial Statements - Page 38	

STATE OF NEW MEXICO  
DEPARTMENT OF INFORMATION TECHNOLOGY  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS  
AS OF JUNE 30, 2017

CENTRAL TELEPHONE SERVICE (20310)

	<b>FUND TOTAL</b>
<b>Operating Revenues</b>	
Service Fees/Premiums	\$52,778,335
Other Revenue	7,309
Total Operating Revenues	<u>52,785,644</u>
<b>Operating Expenses</b>	
Current Expenses	
Personal Services	10,255,920
Contractual Services	5,424,580
Other Costs	25,728,584
Total Current Expenses	<u>41,409,084</u>
Depreciation	6,180,222
Total Operating Expenses	<u>47,589,306</u>
Operating Income (Loss)	<u>5,196,338</u>
<b>Non-Operating (Expenses)</b>	
Investment Income	0
Loss on Disposal of Capital Assets	(1,143)
Interest Expense	0
Total Non-Operating	<u>(1,143)</u>
<b>Other Financing Sources (Uses)</b>	
State General Fund Appropriations	0
Transfers In:	
Transfer of Capital Assets	2,569,191
Closeout Fund 20330	<u>0</u>
Total Transfers In	2,569,191
Transfers Out:	
Program Support Assessment	(2,621,068)
Equipment Replacement	(6,180,222)
Other	<u>0</u>
Total Transfers Out	(8,801,290)
Transfers From Other Agencies	
Transfers To Other Agencies	
Total Other Financing Sources	<u>(6,232,099)</u>
Special Item - Note 17	0
Change in Net Assets	(1,036,904)
<b>Net Assets - Beginning of Year, as Previously Reported</b>	18,587,706
<b>Net Assets - End of Year</b>	<u>\$17,550,802</u>
<b>Source of Information:</b>	
Independent Accountant's Reports and Financial Statements - Page 40	

STATE OF NEW MEXICO  
CENTRAL TELEPHONE SERVICE (20310)  
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES  
AS OF JUNE 30, 2017

PART I RETAINED EARNINGS BALANCE			
RETAINED EARNINGS BALANCE JULY 1, 2016			
Balance Per Prior Year's Reconciliation of Fund to 2 CFR Part 200			(\$45,494,106)
FY 2017 RETAINED EARNINGS INCREASE(DECREASE) Per CAFR			
Revenues			
Service Fees/Revenue		\$52,778,335	
Other Revenue		7,309	
Total Revenues			52,785,644
Expenditures (Actual Costs):			
Per State's Financial Report			
Current Operating Expenses		41,409,084	
Depreciation		6,180,222	
Loss on Disposal of Capital Assets		1,143	
Internal Fund Transfers - Program Support (Fund 20320)		2,621,068	
Internal Fund Transfers - Equip. Replacement (Fund 96880)		6,180,222	
Total Per Financial Statements		56,391,739	
Deductions Unallowable Costs			
Bad Debt Expense	0		
Transfers - Equipment Replacement Fund	(6,180,222)		
Total Deductions		(6,180,222)	
Additional Allowable Costs			
FY 2017 SWCAP Costs	1,079,359		
Other	0		
Total Additions		1,079,359	
Allowable Costs			51,290,876
Adjustments:			
Prior Period Adjustments			
Imputed Interest Earnings (Exhibit E)		(66,055)	
Total Adjustments			(66,055)
RETAINED EARNINGS BALANCE JUNE 30, 2017	(A)		(\$43,933,283)
Allowable Reserve (60 days / 365 days)	(B)		7,415,450
Excess Balance (A) - (B)			(51,348,733)
PART II CONTRIBUTED CAPITAL BALANCE			
CONTRIBUTED CAPITAL BALANCE JULY 1, 2016			
TOTAL CONTRIBUTED CAPITAL BALANCE			74,126,419
TRANSFERS Per CAFR (Supported By Official Accounting Records)			
Plus: Transfer In - Transfer of Capital Assets		2,569,191	
Plus: Special Appropriation		0	
Less: Transfers Out		0	
Net Transfers		2,569,191	
CONTRIBUTED CAPITAL BALANCE JUNE 30, 2017	(C)		\$76,695,610
PART III ADJUSTMENTS BALANCE			
ADJUSTMENTS BALANCE JULY 1, 2016			
TOTAL ADJUSTMENTS BALANCE			(10,044,607)
ADJUSTMENTS:			
Deductions Unallowable Costs		(6,180,222)	
Additional Allowable Costs		1,079,359	
Prior Year AR Reduction		0	
Imputed Interest Earnings		(66,055)	
Total Adjustments			(5,166,918)
ADJUSTMENTS BALANCE JUNE 30, 2017	(D)		(\$15,211,525)
PART IV RECON OF R.E., CONTRIB CAPITAL & ADJUST BALANCES TO CAFR BALANCE			
RECONCILIATION OF R.E., CONTR. CAPITAL & ADJUST. BALANCES TO CAFR		(A) + (C) + (D)	\$17,550,802

STATE OF NEW MEXICO  
DEPARTMENT OF INFORMATION TECHNOLOGY  
IMPUTED INTEREST EARNINGS  
AS OF JUNE 30, 2017

CENTRAL TELEPHONE SERVICE (20310)

DESCRIPTION	TOTAL FUND
A. Beginning Cash Balance - Balance on July 1, 2016	\$17,161,134
B. Ending Cash Balance - Balance on June 30, 2017	\$12,526,676
C. Average FY 2017 Cash Balance ((A+B)/2)	14,843,905
D. State Treasury Average Rate of Return for FY 2017	0.45%
E. Imputed Interest Earnings for FY 2017 (C * D)	\$66,055



STATE OF NEW MEXICO  
DEPARTMENT OF INFORMATION TECHNOLOGY  
CENTRAL TELEPHONE SERVICE (20310)

PROFIT/LOSS ANALYSIS BY BILLABLE SERVICE  
AS OF JUNE 30, 2017

BILLABLE SERVICE	REVENUES			2 CFR PART 200			PROFIT (LOSS)	
	PER FINANCIAL	IMPUTED INTEREST *	TOTAL	OPERATING	DEPREC.	TOTAL		
<b>COMMUNICATIONS SERVICES</b>								
<b>Telephone Services</b>								
200085	Dial Tone	2,246,400	\$2,811	\$2,249,211	1,543,502	124,066	\$1,667,569	\$581,642
200086	Basic Deskset	6,878,835	8,608	6,887,443	4,726,451	379,911	5,106,361	1,781,082
200087	Reception Phone	82,321	103	82,424	56,563	4,546	61,109	21,315
200088	Telephone Moves, Add, & Changes	354,987	444	355,432	355,319	0	355,319	112
	Misc Equip & Supplies	0	0	0	0	0	0	0
200090	Long Distance Toll	642,303	804	643,107	503,890	13,941	517,831	125,276
200093	Toll Free Service	1,836,903	2,299	1,839,202	1,441,061	39,869	1,480,930	358,272
200159	Toll Miscellaneous	3,871	5	3,876	3,037	84	3,121	755
200144	Automatic Call Distribution	359,208	450	359,658	358,279	21,849	380,128	(20,471)
200139	Conference Calling (instant meeting)	276,039	345	276,385	277,000	16,893	293,893	(17,508)
	Conference Calling (standard)	0	0	0	0	0	0	0
200138	Conference Calling - Misc	98	0	98	97	6	103	(5)
200145	VA-IVR	85,432	107	85,539	59,340	7,567	66,907	18,631
200192	VA-Estimated Wait Time	6,600	8	6,608	11,014	544	11,557	(4,949)
200146	Voice Recording	50,295	63	50,358	36,772	12,633	49,405	953
200160	Voice Miscellaneous	791,013	990	792,003	543,505	43,687	587,192	204,811
200098	Voice Mail	1,814,098	2,270	1,816,368	1,246,468	100,191	1,346,658	469,710
	Subtotal	15,428,403	19,307	15,447,710	11,162,298	765,787	11,928,085	3,519,625
<b>Wireless Services</b>								
	Unlimited Push-to-Talk	0	0	0	0	0	0	0
200057	Basic Access Fee	447,370	560	447,930	434,847	8,109	442,956	4,973
200058	Enhanced Access Fee	170,324	213	170,537	166,197	3,099	169,296	1,241
200059	PDA Access Fee	3,586,577	4,488	3,591,065	3,551,662	66,232	3,617,895	(26,829)
200060	Broadband Access Fee	935,886	1,171	937,057	914,363	17,051	931,414	5,643
	PDA Data Only	0	0	0	0	0	0	0
200061	Wireless Equipment	365,089	457	365,545	365,089	0	365,089	457
200063	Data Tethering Service	113,430	142	113,572	116,487	2,172	118,659	(5,087)
	Subtotal	5,618,676	7,031	5,625,707	5,548,645	96,664	5,645,309	(19,602)
<b>Radio and Microwave Services</b>								
	Local Base	0	0	0	0	0	0	0
	Remote Base	0	0	0	0	0	0	0
200185	Base Station	2,817,356	3,526	2,820,881	1,265,906	933,986	2,199,892	620,989
200107	Single Channel Console	67,716	85	67,801	30,426	22,449	52,875	14,926
200108	Multi-Channel Console	329,192	412	329,603	147,914	109,131	257,044	72,559
200109	Mobile Radio	2,327,625	2,913	2,330,538	1,045,859	771,634	1,817,493	513,045
200190	Mobile Radio with Repeater	1,158,080	1,449	1,159,529	520,353	383,917	904,270	255,259
	Radio Pager	0	0	0	0	0	0	0
200112	Portable Radio	4,968,641	6,218	4,974,858	2,232,531	1,647,161	3,879,692	1,095,166
200113	Telemotes	9,108	11	9,119	4,092	3,019	7,112	2,008
200111	Maintenance of Equipment	62,905	79	62,984	28,265	20,854	49,118	13,865
	Subtotal	11,740,622	14,692	11,755,314	5,275,346	3,892,150	9,167,497	2,587,817
<b>Data Network Services</b>								
200074	WAN Data Circuits	6,358,040	7,956	6,365,996	6,249,080	355,318	6,604,399	(238,402)
200171	NS-WAN 3-7 MEG	45,425	57	45,482	44,647	2,539	47,185	(1,703)
200172	NS-WAN MES Core	202,096	253	202,349	198,633	11,294	209,927	(7,578)
200173	NS WAN Core Shared	191,436	240	191,676	188,155	10,698	198,854	(7,178)
200174	NS WAN MES 10 MEG	100,206	125	100,331	98,489	5,600	104,089	(3,757)
200175	NS WAN MES 100 MEG	81,314	102	81,416	79,921	4,544	84,465	(3,049)
	Netwrk Engineering and Design	0	0	0	0	0	0	0
200100	Internet Access Service	318,604	399	319,003	446,666	26,441	473,107	(154,104)
	Spaceport Direct	0	0	0	0	0	0	0
	Subtotal	7,297,121	9,131	7,306,253	7,305,590	416,435	7,722,025	(415,772)
	<b>Subtotal Communications</b>	<b>40,084,822</b>	<b>50,161</b>	<b>40,134,983</b>	<b>29,291,880</b>	<b>5,171,036</b>	<b>34,462,916</b>	<b>5,672,067</b>

STATE OF NEW MEXICO  
DEPARTMENT OF INFORMATION TECHNOLOGY  
CENTRAL TELEPHONE SERVICE (20310)

PROFIT/LOSS ANALYSIS BY BILLABLE SERVICE  
AS OF JUNE 30, 2017

BILLABLE SERVICE	REVENUES			2 CFR PART 200			PROFIT (LOSS)	
	PER FINANCIAL	IMPUTED INTEREST *	TOTAL	OPERATING	DEPREC.	TOTAL		
<b>INFORMATION SYSTEMS SERVICES</b>								
<b>Mainframe Services</b>								
200005	General CPU	4,579,094	5,730	4,584,825	4,711,392	99,903	4,811,295	(226,470)
	Database CPU	0	0	0	0	0	0	0
	CICS CPU	0	0	0	0	0	0	0
	Subtotal	4,579,094	5,730	4,584,825	4,711,392	99,903	4,811,295	(226,470)
200009	Disk Occupancy	807,556	1,011	808,567	656,594	13,869	670,463	138,104
200010	Tape Occupancy	262,365	328	262,693	300,717	6,352	307,069	(44,376)
200012	Print Pages	17,578	22	17,600	303,555	6,412	309,967	(292,367)
	Subtotal	1,087,499	1,361	1,088,859	1,260,866	26,633	1,287,498	(198,639)
<b>Open Systems</b>								
	Winservr Dedicated	0	0	0	0	0	0	0
200024	Rack Unit Fee	857,056	1,073	858,129	800,053	59,685	859,738	(1,609)
	Server System Administration	0	0	0	0	0	0	0
200028	San Storage	733,271	918	734,188	597,227	337,964	935,191	(201,002)
	Tier 1 San Storage	0	0	0	0	0	0	0
	Tier 2 San Storage	0	0	0	0	0	0	0
200032	Open Systems Backup	16,788	21	16,809	3,679	2,082	5,761	11,048
	Subtotal	1,607,115	2,011	1,609,126	1,400,959	399,731	1,800,690	(191,564)
<b>Enterprise Application Services</b>								
200036	Mailbox Fee	1,998,452	2,501	2,000,953	1,333,140	42,774	1,375,914	625,039
200037	Mailbox Extra Storage	21,218	27	21,244	16,444	528	16,971	4,273
200150	Email Encryption	8,472	11	8,483	5,666	182	5,848	2,635
	Blackberry Service	0	0	0	0	0	0	0
200042	File & Print Service	369,160	462	369,622	400,964	71,748	472,711	(103,089)
Non Fee	Agency Application Systems Maint.	53,400	67	53,467	53,400	0	53,400	67
Non Fee	Managed Desktop	142,713	179	142,891	142,713	0	142,713	179
Non Fee	Application Systems Development	17,423	22	17,445	17,423	0	17,423	22
200149	Wireless LAN	21,715	27	21,742	21,343	1,214	22,557	(814)
	Certclear	0	0	0	0	0	0	0
200050	Application Hosting Service Fee	5,641	7	5,648	6,038	1,080	7,118	(1,469)
200154	Cloud Server	237,280	297	237,576	253,939	45,442	299,381	(61,804)
200155	Cloud Server Memory	255,712	320	256,032	273,665	48,972	322,637	(66,606)
200156	Cloud Server Storage	84,927	106	85,033	90,889	16,265	107,154	(22,121)
200169	Web Hosting Service Fee	12,500	16	12,516	13,378	2,394	15,772	(3,256)
	Subtotal	3,228,612	4,040	3,232,652	2,629,001	230,598	2,859,599	373,054
<b>Other Services</b>								
	IDMS	0	0	0	0	0	0	0
	IVR Direct	0	0	0	0	0	0	0
	Oracle Direct	0	0	0	0	0	0	0
200177	Adobe	343,639	430	344,069	288,794	5,628	294,421	49,648
200157	Victim Notification Service	491,319	615	491,934	446,940	8,335	455,274	36,659
200142	Exadata	1,260,000	1,577	1,261,577	1,226,428	238,359	1,464,787	(203,211)
	Training	0	0	0	0	0	0	0
	Subtotal	2,094,958	2,622	2,097,579	1,962,162	252,321	2,214,483	(116,904)
<b>Subtotal Information Systems</b>								
		12,597,278	15,764	12,613,042	11,964,379	1,009,186	12,973,564	(360,523)
<b>Other</b>								
	Prior Year Adjustments	(87,534)	(110)	(87,643)	2,661,724	0	2,661,724	(2,749,367)
	Equipment Sale/Reimbursement	182,608	229	182,837	0	0	0	182,837
	Misc	0	0	0	0	0	0	0
	Other	8,470	11	8,481	1,192,672	0	1,192,672	(1,184,192)
	Subtotal Other	103,544	130	103,674	3,854,397	0	3,854,397	(3,750,723)
<b>Grand Total</b>								
		\$52,785,644	\$66,055	\$52,851,699	\$45,110,655	\$6,180,222	\$51,290,877	\$1,560,822

\* Imputed Interest earnings are allocated based on financial revenues.

STATE OF NEW MEXICO  
DEPARTMENT OF INFORMATION TECHNOLOGY

CENTRAL TELEPHONE SERVICE (20310)  
ANALYSIS OF FUND BALANCES BY SERVICE

CURRENT SERVICE TITLE	FY 2016 ENDING BALANCE	FY 2017 PROFIT/LOSS EXHIBIT D	FY 2017 ENDING BALANCE	2 CFR PART 200		FY 2017 EXCESS BALANCE
				FY 2017 OPERATING COSTS EXHIBIT E	ALLOWABLE RESERVE 60 DAYS DIVIDED BY 365	
<b>COMMUNICATIONS SERVICES</b>						
<b>Telephone Services</b>						
Dial Tone	(865,126)	\$581,642	(\$283,484)	\$1,543,502	\$253,726	(\$537,210)
Basic Deskset	(5,203,643)	1,781,082	(3,422,561)	4,726,451	776,951	(4,199,512)
Reception Phone	(64,105)	21,315	(42,790)	56,563	9,298	(52,088)
Telephone Moves, Add, & Changes	499	112	611	355,319	58,409	(57,797)
Long Distance Toll	(573,027)	125,276	(447,751)	503,890	82,831	(530,583)
Toll Free Service	(854,949)	358,272	(496,677)	1,441,061	236,887	(733,564)
Toll Miscellaneous	367	755	1,122	3,037	499	623
Automatic Call Distribution	(17,073)	(20,471)	(37,544)	358,279	58,895	(96,439)
Conference Calling (unattended)	110,705	(17,508)	93,197	277,000	45,534	47,663
Conference Calling (standard)	16	0	16	0	0	16
Conference Calling - Misc	15,333	(5)	15,328	97	16	15,312
VA-IVR	14,129	18,631	32,760	59,340	9,754	23,006
VA-Estimated Wait Time	-	(4,949)	(4,949)	11,014	1,810	(6,760)
Voice Recording	(15,116)	953	(14,163)	36,772	6,045	(20,207)
Voice Miscellaneous	137,777	204,811	342,588	543,505	89,343	253,244
Voice Mail	(1,502,684)	469,710	(1,032,974)	1,246,468	204,899	(1,237,873)
Subtotal	(8,816,897)	3,519,625	(5,297,272)	11,162,298	1,834,898	(7,132,170)
<b>Wireless Voice Services</b>						
Unlimited Push-to-Talk	(1,269)	0	(1,269)	0	0	(1,269)
Basic Access Fee	(229,316)	4,973	(224,343)	434,847	71,482	(295,824)
Enhanced Access Fee	(75,415)	1,241	(74,174)	166,197	27,320	(101,494)
PDA Access Fee	120,330	(26,829)	93,501	3,551,662	583,835	(490,334)
Broadband Access Fee	(194,751)	5,643	(189,108)	914,363	150,306	(339,414)
PDA Data Only	(5,658)	0	(5,658)	0	0	(5,658)
Wireless Equip. and Misc. Charges	512	457	969	365,089	60,015	(59,046)
Data Tethering Service	(14,527)	(5,087)	(19,614)	116,487	19,148	(38,762)
Subtotal	(400,094)	(19,602)	(419,696)	5,548,645	912,106	(1,331,802)
<b>Radio and Microwave Services</b>						
Local Base	(358,265)	0	(358,265)	0	0	(358,265)
Remote Base	(871,951)	0	(871,951)	0	0	(871,951)
Base Station	-	620,989	620,989	1,265,906	208,094	412,895
Single Channel Console	(67,851)	14,926	(52,925)	30,426	5,002	(57,927)
Multi-Channel Console	(150,860)	72,559	(78,301)	147,914	24,315	(102,616)
Mobile Radio	(322,202)	513,045	190,843	1,045,859	171,922	18,921
Mobile Radio with Repeater	(912,092)	255,259	(656,833)	520,353	85,538	(742,371)
Radio Pager	(72,369)	0	(72,369)	0	0	(72,369)
Portable Radio	60,665	1,095,166	1,155,831	2,232,531	366,991	788,840
Telemotes	(2,417)	2,008	(409)	4,092	673	(1,082)
Maintenance of Equipment	(113,407)	13,865	(99,542)	28,265	4,646	(104,188)
Subtotal	(2,810,749)	2,587,817	(222,932)	5,275,346	867,180	(1,090,112)
<b>Data Network Services</b>						
WAN Data Circuits	(12,626,044)	(238,402)	(12,864,446)	6,249,080	1,027,246	(13,891,692)
NS-WAN 3-7 MEG	(28,783)	(1,703)	(30,486)	44,647	7,339	(37,825)
NS-WAN MES Core	(25,287)	(7,578)	(32,865)	198,633	32,652	(65,517)
NS WAN Core Shared	(40,324)	(7,178)	(47,502)	188,155	30,930	(78,432)
NS WAN MES 10 MEG	(12,162)	(3,757)	(15,919)	98,489	16,190	(32,109)
NS WAN MES 100 MEG	(1,436)	(3,049)	(4,485)	79,921	13,138	(17,622)
Network Engineering and Design	1	0	1	0	0	1
Internet Access Service	(258,854)	(154,104)	(412,958)	446,666	73,425	(486,383)
Spaceport Direct	394	0	394	0	0	394
Subtotal	(12,992,495)	(415,772)	(13,408,267)	7,305,590	1,200,919	(14,609,186)

STATE OF NEW MEXICO  
DEPARTMENT OF INFORMATION TECHNOLOGY

CENTRAL TELEPHONE SERVICE (20310)  
ANALYSIS OF FUND BALANCES BY SERVICE

CURRENT SERVICE TITLE	FY 2016 ENDING BALANCE	FY 2017 PROFIT/LOSS EXHIBIT D	FY 2017 ENDING BALANCE	2 CFR PART 200		FY 2017 EXCESS BALANCE
				FY 2017 OPERATING COSTS EXHIBIT E	ALLOWABLE RESERVE 60 DAYS DIVIDED BY 365	
<b>Abandoned Services</b>						
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	<u>(581,238)</u>	<u>0</u>	<u>(581,238)</u>	<u>0</u>	<u>0</u>	<u>(581,238)</u>
<b>Subtotal Communications</b>	<u>(25,601,473)</u>	<u>5,672,067</u>	<u>(19,929,405)</u>	<u>29,291,880</u>	<u>4,815,103</u>	<u>(24,744,509)</u>
<b>INFORMATION SYSTEMS SERVICES</b>						
<b>Mainframe Services</b>						
General CPU	(756,501)	(226,470)	(982,971)	4,711,392	774,475	(1,757,446)
Database CPU	(461,163)	0	(461,163)	0	0	(461,163)
CICS CPU	374,106	0	374,106	0	0	374,106
Subtotal	<u>(843,558)</u>	<u>(226,470)</u>	<u>(1,070,028)</u>	<u>4,711,392</u>	<u>774,475</u>	<u>(1,844,503)</u>
Disk Occupancy	148,610	138,104	286,714	656,594	107,933	178,781
Tape Occupancy	(741,795)	(44,376)	(786,171)	300,717	49,433	(835,604)
Print Pages	(3,002,891)	(292,367)	(3,295,258)	303,555	49,899	(3,345,158)
Subtotal	<u>(3,596,076)</u>	<u>(198,639)</u>	<u>(3,794,715)</u>	<u>1,260,866</u>	<u>207,266</u>	<u>(4,001,981)</u>
<b>Open Systems</b>						
Winserver Dedicated	(200,208)	0	(200,208)	0	0	(200,208)
Rack Unit Fee	(512,680)	(1,609)	(514,289)	800,053	131,516	(645,805)
Server System Administration	(1,018,536)	0	(1,018,536)	0	0	(1,018,536)
San Storage	(259,274)	(201,002)	(460,276)	597,227	98,174	(558,451)
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	(639,605)	11,048	(628,557)	3,679	605	(629,162)
Subtotal	<u>(3,151,877)</u>	<u>(191,564)</u>	<u>(3,343,441)</u>	<u>1,400,959</u>	<u>230,295</u>	<u>(3,573,735)</u>
<b>Enterprise Application Services</b>						
Mailbox Fee	(2,504,847)	625,039	(1,879,808)	1,333,140	219,146	(2,098,954)
Mailbox Extra Storage	(3,710)	4,273	563	16,444	2,703	(2,140)
Email Encryption	49	2,635	2,684	5,666	931	1,753
Blackberry Service	(53,213)	0	(53,213)	0	0	(53,213)
File & Print Service	(663,863)	(103,089)	(766,952)	400,964	65,912	(832,864)
Agency Application Systems Maint.	(1,917,602)	67	(1,917,535)	53,400	8,778	(1,926,313)
Managed Desktop	442	179	621	142,713	23,460	(22,839)
Application Systems Development	133	22	155	17,423	2,864	(2,709)
Wireless LAN	(17,070)	(814)	(17,884)	21,343	3,508	(21,393)
Certiclear	34	0	34	0	0	34
Application Hosting Service Fee	(128,350)	(1,469)	(129,819)	6,038	992	(130,812)
Cloud Server	(693,740)	(61,804)	(755,544)	253,939	41,743	(797,288)
Cloud Server Memory	(463,109)	(66,606)	(529,715)	273,665	44,986	(574,701)
Cloud Server Storage	(537,286)	(22,121)	(559,407)	90,889	14,941	(574,348)
Web Hosting Service Fee	(240,575)	(3,256)	(243,831)	13,378	2,199	(246,030)
Subtotal	<u>(7,222,706)</u>	<u>373,054</u>	<u>(6,849,652)</u>	<u>2,629,001</u>	<u>432,165</u>	<u>(7,281,817)</u>

STATE OF NEW MEXICO  
DEPARTMENT OF INFORMATION TECHNOLOGY

CENTRAL TELEPHONE SERVICE (20310)  
ANALYSIS OF FUND BALANCES BY SERVICE

CURRENT SERVICE TITLE	FY 2016 ENDING BALANCE	FY 2017 PROFIT/LOSS EXHIBIT D	FY 2017 ENDING BALANCE	2 CFR PART 200		FY 2017 EXCESS BALANCE
				FY 2017 OPERATING COSTS EXHIBIT E	ALLOWABLE RESERVE 60 DAYS DIVIDED BY 365	
<b>Other Services</b>						
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	(69,607)	49,648	(19,959)	288,794	47,473	(67,432)
Victim Notification Service	7,655	36,659	44,314	446,940	73,470	(29,155)
Exadata	(1,843,922)	(203,211)	(2,047,133)	1,226,428	201,605	(2,248,737)
Training	71	0	71	0	0	71
Subtotal	<u>(2,247,998)</u>	<u>(116,904)</u>	<u>(2,364,902)</u>	<u>1,962,162</u>	<u>322,547</u>	<u>(2,687,449)</u>
<b>Abandoned and Non Billed Services</b>						
Storage Server Fee	(175,062)		(175,062)		0	(175,062)
Discontinued Services	(12,114,398)		(12,114,398)		0	(12,114,398)
Non Billed Services	13,223,535		13,223,535		0	13,223,535
Subtotal	<u>934,075</u>	<u>0</u>	<u>934,075</u>	<u>0</u>	<u>0</u>	<u>934,075</u>
<b>Subtotal Information Systems Services</b>	<u>(16,128,140)</u>	<u>(360,523)</u>	<u>(16,488,663)</u>	<u>11,964,379</u>	<u>1,966,747</u>	<u>(18,455,410)</u>
<b>Other</b>						
Prior Year Adjustments	(5,823,823)	(2,749,367)	(8,573,190)	2,661,724	437,544	(9,010,734)
Equipment Sale/Reimbursement	-	182,837	182,837	0	0	182,837
Misc	(69,230)	0	(69,230)	0	0	(69,230)
Other	2,128,560	(1,184,192)	944,368	1,192,672	196,056	748,313
Subtotal Other	<u>(3,764,493)</u>	<u>(3,750,723)</u>	<u>(7,515,216)</u>	<u>3,854,397</u>	<u>633,599</u>	<u>(8,148,815)</u>
	<u>(\$45,494,106)</u>	<u>\$1,560,822</u>	<u>(\$43,933,283)</u>	<u>\$45,110,655</u>	<u>\$7,415,450</u>	<u>(\$51,348,734)</u>

\* 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

CENTRAL TELEPHONE SERVICE (20310)  
FY 2017 BILLING RATES

SERVICE	BILLING UNIT DESCRIPTION	BILLING RATE
<b>COMMUNICATIONS SERVICES</b>		
<b>Telephone Services</b>		
Dial Tone	basic dial tone (FAX Line) / month	\$30.00
Basic Deskset	desk telephone / month	\$35.50
Reception Phone	device / month	\$57.75
Voice Mail	mail box / month	\$11.00
Automatic Call Distribution	Agent / month	\$36.00
IVR	per call	\$0.08
Text2Speech	per minute	\$0.04
Telephone Data Service	per month	\$15.00
Voice Recording	per month	\$15.00
Telepone Moves, Adds, & Changes	per hour	\$117.00
Misc Equip & Supplies Telephone Moves, Adds, & Changes	actual costs	Actual Cost
<b>Voice Toll</b>		
Long Distance	per minute	\$0.500
Toll Free Service	per minute	\$0.500
<b>Value Added Services</b>		
Conference Calling (standard)	port / minute	\$0.15
Conference Calling - Misc.	actual costs	Actual Cost
Conference Calling (instant)	port / minute	\$0.09
Desktop Support (per/hr)	set rate per hour	\$145.00
Appl System Development (per/hr)	set rate per hour	\$133.00
Agency Appl Sys Maintenance	actual cost	Actual Cost
Netwrk Engineering and Design (per/hr)	per hour	\$88.00
Training	actual cost	Actual Cost
Exadata	per instance	\$70,000.00
Victim Notification Service	actual cost	Actual Cost
WebX Toll Charges		Discontinued
IDMS		Discontinued
Oracle License Fee		Discontinued
<b>Radio and Microwave Services</b>		
Local Base	device / month	\$0.00
Remote Base	device / month	\$0.00
Base Station	device / month	\$576.50
Single Channel Console	device / month	\$594.00
Multi-Channel Console	device / month	\$1,545.50
Mobile Radio	device / month	\$75.90
Mobile Radio With Repeater	device / month	\$376.20
Portable Radio	device / month	\$146.30
Telemote	device / month	\$75.90
Radio Pager		Discontinued
<b>Wireless Voice Services</b>		
PDA Data Only	line / month	\$0.00
Unlimited Push to Talk	line / month	\$0.00
Basic Access Fee	line / month	\$35.00
Enhanced Access Fee	line / month	\$49.00
PDA Access Fee	line / month	\$67.00
Broadband Access Fee	line / month	\$42.00
Data Tethering Service	line / month	\$10.00
Wireless Equipment and Misc Charges	actual charges	Actual Cost
<b>INFORMATION SYSTEMS SERVICES</b>		
<b>Mainframe Services</b>		

STATE OF NEW MEXICO  
DEPARTMENT OF INFORMATION TECHNOLOGY

CENTRAL TELEPHONE SERVICE (20310)  
FY 2017 BILLING RATES

SERVICE	BILLING UNIT DESCRIPTION	BILLING RATE
General CPU	CPU second	\$0.35
Disk Occupancy	per GB per day	\$0.61
Tape Occupancy	per dataset	\$0.004
Print Pages	per page	\$0.12
<b>Open Systems</b>		
Rack Unit Fee	rack unit / month	\$32.00
Server Sys Admin	server / month	\$450.00
Winserver Dedicated	server / month	\$550.00
Application Hosting Service Fee	application / month	\$235.06
File & Print Service	user / month	\$55.00
Static Web Page Hosting Service Fee	site / month	\$50.00
Adobe License	user / month	\$1.47
<b>Data Management</b>		
DM Enterprise Storage	GB storage / month	\$0.58
Open Systems Backup	GB storage / month	\$2.39
VS Cloud Server CPUs	CPU / month	\$86.63
VS Cloud Server Memory	GB of ram / month	\$23.10
VS Cloud Server Storage	GB storage / month	\$0.58
<b>Email</b>		
Mailbox Fee	mailbox / month	\$8.50
Mailbox Extra Storage	1 GB additional storage / month	\$7.50
Blackberry Service Fee	unit per month	\$0.00
Email Encryption	mailbox / month	\$1.50
<b>Broadband/WAN</b>		
WAN Edge Connection	actual cost	Actual Cost
Internet Access Service	FTE / month	\$1.20
Wireless LAN	connection point / month	\$62.40
<b>Managed Ethernet Service</b>		
NS WAN 1-3 MEG	per month	\$475.00
NS WAN 5-7 MEG	per month	\$575.00
NS WAN MES Core	per month	\$743.00
NS WAN MES Core Shared	per month	\$371.00
NS WAN MES 10 MEG	per month	\$57.00
NS WAN MES 100 MEG	per month	\$373.00
NS WAN Gigabit	per month	\$1,172.00
NS WAN Gig Core	per month	\$3,658.00
NS WAN Gig Core Shared	per month	\$1,830.00

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

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**State of New Mexico  
FY 2019 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.

The software version used by the state was upgraded in 2017. Costs associated with the upgrade will be amortized beginning in FY 2018.

**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 "ISD-OIP-Human Resources - 20360. The following exhibits are provided in this document:

1. Exhibit A: Statement of Net Assets – the statement is presented in the DoIT Audit on page 38.
2. Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Assets - the statement is presented in the DoIT Audit on page 40.

**III. Non-Operating Transfers**

1. Non-operating transfers in from other funds – There was a transfer in for capital assets from the Equipment Replacement Fund (96870) in the amount of \$9,450,027 and from the Radio Communications Fund (20340) in the amount of \$3,836,800.
2. Non-operating transfers out to other funds – There was a non-operating transfer out of \$1,663,035 to the Equipment Replacement Fund (96870) during the fiscal year. This transfer is to establish funds for the future replacement and/or upgrading to SHARE.

**IV. Prior Year Adjustments**

There were no prior year adjustments to the fund balance during the fiscal year.

**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, 2017 was \$385.00. 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, 2017

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

	<b>FUND TOTAL</b>
<b>Assets:</b>	
Current Assets:	
State General Fund Investment Pool	\$3,691,756
Accounts Receivable, Net	195,671
Due from Other State Agencies	0
Due from Other Funds	0
Other Assets	0
Total Current Assets	<u>3,887,427</u>
Noncurrent Assets:	
Capital Assets, Net	21,629,196
Construction in Progress	0
Other	0
Total Noncurrent Assets	<u>21,629,196</u>
<b>Total Assets</b>	<u><u>\$25,516,623</u></u>
<b>Liabilities:</b>	
Current Liabilities	
Accounts Payable	529,569
Accrued Salaries and Benefits Payable	60,732
Compensated Absences	100,064
Due to Other Funds	1,663,035
Total Current Liabilities	<u>2,353,400</u>
Noncurrent Liabilities	
Compensated Absences Payable	<u>0</u>
<b>Total Liabilities</b>	<u>2,353,400</u>
<b>Net Assets:</b>	
Invested in Capital Assets, Net of Related Debt	21,629,196
Restricted	1,534,027
<b>Total Net Assets</b>	<u>23,163,223</u>
<b>Total Liabilities and Net Assets</b>	<u><u>\$25,516,623</u></u>
<b>Source of Information:</b>	
Independent Accountant's Reports and Financial Statements - Page 38	

STATE OF NEW MEXICO  
DEPARTMENT OF INFORMATION TECHNOLOGY  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS  
AS OF JUNE 30, 2017

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

		<b>FUND TOTAL</b>
<b>Operating Revenues</b>		
User Fees		\$9,065,856
Other Revenue		0
Total Operating Revenues		9,065,856
<b>Operating Expenses</b>		
Current Expenses		
Personal Services	\$1,647,501	
Contractual Services	2,693,147	
Other Costs	892,393	5,233,041
Depreciation		1,663,035
Capital Outlays		0
Total Operating Expenses		6,896,076
Operating Income (Loss)		2,169,780
<b>Other Financing Sources (Uses)</b>		
State General Fund Appropriations		0
Transfers In:		
Interfund Transfer of Capital Assets		13,286,827
Transfers Out:		
Program Support Assessment (Fund 20320)	(336,488)	
Equipment Replacement (Fund 96870)	(1,663,035)	
Other - Department of Finance and Administration Support	0	(1,999,523)
Total Other Financing Sources		11,287,304
Change in Net Assets		13,457,084
<b>Total Net Assets - Beginning of Year</b>		9,706,139
<b>Total Net Assets - End of Year</b>		\$23,163,223
<b>Source of Information:</b>		
Independent Accountant's Reports and Financial Statements - Page 40		

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, 2017

**PART I RETAINED EARNINGS BALANCE**

RETAINED EARNINGS BALANCE JULY 1, 2016			
Balance Per Prior Year's Reconciliation of Fund to 2 CFR Part 200			\$54,174
FY 2017 RETAINED EARNINGS INCREASE(DECREASE) Per CAFR			
Revenues			
Service Fees/Revenue	\$9,065,856		
Other Revenue	0		
Other	0		
Total Revenues			9,065,856
Expenditures (Actual Costs):			
Per State's Financial Report			
Current Operating Expenses	5,233,041		
Depreciation	1,663,035		
Internal Fund Transfers - Program Support (Fund 20320)	336,488		
Internal Fund Transfers - Equip. Replacement (Fund 96870)	1,663,035		
Transfers to Other Agencies - DFA Support	0		
Total Per Financial Statements	8,895,599		
Deductions Unallowable Costs			
Provision for Losses	0		
Less Transfer to Equip. Replacement Fund 96870	(1,663,035)		
Total Deductions		(1,663,035)	
Additional Allowable Costs			
FY 2017 SWCAP Costs	221,074		
Other	0		
Total Additions		221,074	
Allowable Expenditures			7,453,638
Adjustments:			
Prior Period Adjustments	0		
Imputed Interest Earnings (Exhibit D)	(15,642)		
Total Adjustments		(15,642)	
RETAINED EARNINGS BALANCE JUNE 30, 2017	(A)		\$1,682,034
Allowable Reserve (60 days)	(B)		951,880
Excess Balance (A) - (B)			730,154

**PART II CONTRIBUTED CAPITAL BALANCE**

CONTRIBUTED CAPITAL BALANCE JULY 1, 2016			35,020,034
TRANSFERS Per CAFR (Supported By Official Accounting Records)			
Plus: Transfers In			
State General Fund Appropriations	0		
Internal Transfer of Capital Assets	13,286,827		
Less: Transfers Out	0		
Net Transfers		13,286,827	
CONTRIBUTED CAPITAL BALANCE JUNE 30, 2017	(C)		\$48,306,861

**PART III ADJUSTMENTS BALANCE**

ADJUSTMENTS BALANCE JULY 1, 2016			(25,368,069)
ADJUSTMENTS:			
Deductions Unallowable Costs	(1,663,035)		
Additional Allowable Costs	221,074		
Imputed Interest Earnings	(15,642)		
Total Adjustments		(1,457,603)	
ADJUSTMENTS BALANCE JUNE 30, 2017	(D)		(\$26,825,672)

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

RECONCILIATION OF R.E., CONTR. CAPITAL & ADJUST. BALANCES TO CAFR		(A) + (C) + (D)	\$23,163,223
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STATE OF NEW MEXICO  
DEPARTMENT OF INFORMATION TECHNOLOGY  
IMPUTED INTEREST EARNINGS  
AS OF JUNE 30, 2017

STATEWIDE HUMAN RESOURCES, ACCOUNTING AND

<u>DESCRIPTION</u>	<u>AMOUNTS</u>
A. Beginning Cash Balance - Balance on July 1, 2016	\$3,338,350
B. Ending Cash Balance - Balance on June 30, 2017	3,691,756
C. Average FY 2017 Cash Balance ((A+B)/2)	3,515,053
D. State Treasury Average Rate of Return for FY 2017	0.45%
E. Imputed Interest Earnings for FY 2017 (C * D)	\$15,642

***GSD - PROGRAM SUPPORT***

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**State of New Mexico  
FY 2019 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: Statement of Net Assets – the statement is presented in GSD's Audit on pages 58 and 59.
2. Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Assets – the statement is presented in GSD's Audit on page 60.

**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, 2017.
2. Non-operating transfers out to other funds – There were no non-operating transfers out during the fiscal year ended June 30, 2017.

**IV. Prior Year Adjustments**

There were no prior year adjustments to the fund balance during the fiscal year ended June 30, 2017.



## **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, 2017.

## **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. Imputed Interest Earnings – Interest earnings on cash balances of the fund are not recorded in the fund. Therefore, in accordance with instructions provided by the Division of Cost Allocation of the U.S. Department of Health and Human Services (DHHS), imputed interest earnings have been calculated on the Fund’s average cash balance utilizing the State Treasurer’s average rate of return on short term investments for the year ended June 30, 2017. Exhibit D provides the calculation of the imputed interest earnings. Imputed interest income has been calculated on the average of beginning and ending cash balances and included in the reconciliations. The State does not agree with this method and hereby notifies DHHS that should the need arise may appeal the inclusion of the imputed revenue calculated in this manner in any calculation resulting in the payment of fund assets to the Federal government.
3. 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, 2017

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

	<b>FUND TOTAL</b>
<b>Assets:</b>	
Current Assets:	
State General Fund Investment Pool	\$653,880
Interest Receivables	0
Accounts/Trade Receivables	7,037
Allowance for Doubtful Accounts	0
Due from/(to) Other Funds	0
Due from Other Agencies	0
Inventories	3,570
Total Current Assets	<u>664,487</u>
Noncurrent Assets:	
Capital Assets	433,618
Accumulated Depreciation	(381,114)
Total Noncurrent Assets	<u>52,504</u>
<b>Total Assets</b>	<u><u>\$716,991</u></u>
<b>Liabilities:</b>	
Current Liabilities	
Claims Payable	\$0
Accounts Payable	152,262
Deferred Revenue	0
Accrued Expenses	118,985
Due to Other Funds	0
Due to Other Agencies	0
Accrued Compensated Absences	119,760
Total Current Liabilities	<u>391,007</u>
Long-Term Debt	
Compensated Absences Payable	<u>501</u>
<b>Total Liabilities</b>	<u>391,508</u>
<b>Net Assets:</b>	
Invested in Capital Assets, Net of Related Debt	52,504
Restricted for Insurance/Claims	0
Unrestricted	<u>272,979</u>
<b>Total Net Assets</b>	<u>325,483</u>
<b>Total Liabilities and Net Assets</b>	<u><u>\$716,991</u></u>
<b>Source of Information:</b>	
Independent Accountant's Reports and Financial Statements - Pages 58 and 59	

**STATE OF NEW MEXICO  
GENERAL SERVICES DEPARTMENT  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS  
AS OF JUNE 30, 2017**

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

		<b>FUND TOTAL</b>
<b>Operating Revenues</b>		
Service Fees/Premiums		\$0
Other Revenue		12,794
Total Operating Revenues		<u>12,794</u>
<b>Operating Expenses</b>		
Current Expenses		
Personal Services	\$1,993,815	
Employee Benefits	758,865	
Travel	1,504	
Maintenance and Repairs	61,329	
Supplies	0	
Contractual Services	275,577	
Operating Costs	0	
Bad Debt	0	
Other Costs	<u>577,010</u>	3,668,100
Depreciation		37,356
Capital Outlays		<u>0</u>
Total Operating Expenses		<u>3,705,456</u>
Operating Income (Loss)		<u>(3,692,662)</u>
<b>Non Operating Revenues (Expenses)</b>		
Intra-agency transfers		
Transfer In for administrative services	3,761,000	
Transfer Out to for Services	<u>0</u>	3,761,000
Other Financing Sources		
General Appropriation	0	
Other State Funds	<u>0</u>	0
Other Financing (Uses)		
General Appropriation	0	
Other State Agency Transfers	<u>0</u>	0
Total Nonoperating Revenue (Expenses)		<u>3,761,000</u>
Income Before Transfers		<u>68,338</u>
<b>Transfers</b>		
Transfers From Other Funds		0
Transfers To Other Funds		<u>0</u>
Total Transfers		<u>0</u>
Change in Net Assets		68,338
<b>Net Assets - Beginning of Year, as Previously Reported</b>		257,145
<b>Adjustments Applicable to Prior Year</b>		<u>0</u>
<b>Net Assets - End of Year</b>		<u><u>\$325,483</u></u>
<b>Source of Information:</b>		
Independent Accountant's Reports and Financial Statements - Page 60		

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, 2017

PART I RETAINED EARNINGS BALANCE			
RETAINED EARNINGS BALANCE JULY 1, 2016			
Balance Per Prior Year's Reconciliation of Fund to			(\$1,886,685)
FY 2017 RETAINED EARNINGS INCREASE(DECREASE) Per CAFR			
Revenues			
Service Fees/Revenue - Inter-agency Mail Services		\$0	
Interest Income		0	
Other Revenue		12,794	
Intra-agency Transfers		3,761,000	
Other Financing Sources - State Funds		0	
Gain on Disposal of Assets		0	
Total Revenues			3,773,794
Expenditures (Actual Costs):			
Per State's Financial Report			
Current Operating Expenses		3,668,100	
Depreciation		37,356	
Capital Outlays		0	
Intra-agency Transfers		0	
Other State Agency Transfers		0	
Total Per Financial Statements		3,705,456	
Deductions Unallowable Costs			
Provision for Losses	0		
Less Capital Outlay \$5,000 or Greater	0		
Other	0		
Total Deductions			0
Additional Allowable Costs			
FY 2017 SWCAP Costs	88,612		
Other	0		
Total Additions		88,612	
Allowable Expenditures			3,794,068
Adjustments:			
Prior Period Adjustments		0	
Imputed Interest Earnings (Exhibit D)		(2,611)	
Total Adjustments			(2,611)
RETAINED EARNINGS BALANCE JUNE 30, 2017	(A)		(\$1,904,348)
Allowable Reserve (60 days)	(B)		617,542
Excess Balance (A) - (B)			(2,521,890)
PART II CONTRIBUTED CAPITAL BALANCE			
CONTRIBUTED CAPITAL BALANCE JULY 1, 2016			0
TRANSFERS Per CAFR (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, 2017	(C)		\$0
PART III ADJUSTMENTS BALANCE			
ADJUSTMENTS BALANCE JULY 1, 2016			2,143,830
ADJUSTMENTS:			
Deductions Unallowable Costs		0	
Additional Allowable Costs		88,612	
Imputed Interest Earnings		(2,611)	
Total Adjustments			86,001
ADJUSTMENTS BALANCE JUNE 30, 2017	(D)		\$2,229,831
PART IV RECON OF R.E., CONTRIB CAPITAL & ADJUST BALANCES TO CAFR BALANCE			
RECONCILIATION OF R.E., CONTR. CAPITAL & ADJUST. BALANCES TO CAFR		(A) + (C) + (D)	\$325,483

STATE OF NEW MEXICO  
GENERAL SERVICES DEPARTMENT  
IMPUTED INTEREST EARNINGS  
AS OF JUNE 30, 2017

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

<u>DESCRIPTION</u>	<u>AMOUNTS</u>
A. Beginning Cash Balance - Balance on July 1, 2016	\$519,779
B. Ending Cash Balance - Balance on June 30, 2017	653,880
C. Average FY 2017 Cash Balance ((A+B)/2)	586,830
D. State Treasury Average Rate of Return for FY 2017	0.45%
E. Imputed Interest Earnings for FY 2017 (C * D)	\$2,611

STATE OF NEW MEXICO  
 GENERAL SERVICES DEPARTMENT  
 AS OF JUNE 30, 2017

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

FUND	TITLE	ASSESSMENT
174	General Fund - Facilities & Purchasing	\$105,800
286	Purchasing Fees	50,700
352	Risk Management - Operating	3,338,800
360	Surplus Property	16,450
365	State Transportation Pool	193,350
417	State Aircraft Bureau	5,800
806	State Printing	50,100
	Total	<u>\$3,761,000</u>

***GSD TRANSPORTATION SERVICES DIVISION – MOTOR POOL***

**State of New Mexico  
FY 2019 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: Statement of Net Assets – the statement is presented in GSD's Audit on pages 58 and 59.
2. Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Assets – the statement is presented in GSD's Audit on page 60.

**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, 2017.
2. Non-operating transfers out to other funds – A transfer of \$1,385,749 was made to the General Fund during the fiscal year ended June 30, 2017.

**IV. Prior Year Adjustments**

There were no prior year adjustments to the fund balance during the fiscal year ended June 30, 2017.



## **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 2017 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. Imputed Interest Earnings – Interest earnings on cash balances of the fund are not recorded in the fund. Therefore, in accordance with instructions provided by the Division of Cost Allocation of the U.S. Department of Health and Human Services (DHHS), imputed interest earnings have been calculated on the Fund’s average cash balance utilizing the State Treasurer’s average rate of return on short term investments for the year ended June 30, 2017. Exhibit D provides the calculation of the imputed interest earnings. Imputed interest income has been calculated on the average of beginning and ending cash balances and included in the reconciliations. The State does not agree with this method and hereby notifies DHHS that should the need arise may appeal the inclusion of the imputed revenue calculated in this manner in any calculation resulting in the payment of fund assets to the Federal government.
3. 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, 2017

THE STATE TRANSPORTATION POOL (FUND 365)

	<b>FUND TOTAL</b>
<b>Assets:</b>	
Current Assets:	
State General Fund Investment Pool	\$215,046
Interest Receivables	0
Accounts/Trade Receivables	658,715
Allowance for Doubtful Accounts	(71,827)
Due from/(to) Other Funds	0
Due from Other Agencies	0
Other Assets	40
Total Current Assets	<u>801,974</u>
Noncurrent Assets:	
Capital Assets	23,071,216
Accumulated Depreciation	(19,805,747)
Total Noncurrent Assets	<u>3,265,469</u>
<b>Total Assets</b>	<u><u>\$4,067,443</u></u>
<b>Liabilities:</b>	
Current Liabilities	
Claims Payable	\$0
Accounts Payable	332,004
Deferred Revenue	0
Accrued Expenses	46,699
Due to Other Funds	0
Due to Other Agencies	0
Accrued Compensated Absences	62,838
Total Current Liabilities	<u>441,541</u>
Long-Term Liabilities	
Compensated Absences Payable	<u>1,361</u>
<b>Total Liabilities</b>	<u>442,902</u>
<b>Net Assets:</b>	
Invested in Capital Assets, Net of Related Debt	0
Restricted for Insurance/Claims	0
Unrestricted	<u>3,624,501</u>
<b>Total Net Assets</b>	<u>3,624,501</u>
<b>Total Liabilities and Net Assets</b>	<u><u>\$4,067,403</u></u>
<b>Source of Information:</b>	
Independent Accountant's Reports and Financial Statements - Pages 58 and 59	

STATE OF NEW MEXICO  
GENERAL SERVICES DEPARTMENT  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS  
AS OF JUNE 30, 2017

THE STATE TRANSPORTATION POOL (FUND 365)

		<b>FUND TOTAL</b>
<b>Operating Revenues</b>		
Service Fees/Premiums		\$7,281,948
Interest Income		0
Other Revenue		127,221
Total Operating Revenues		<u>7,409,169</u>
<b>Operating Expenses</b>		
Current Expenses		
Personal Services	\$890,346	
Employee Benefits	565,318	
In-State Travel	13,259	
Out-of-State Travel	0	
Maintenance and Repairs	0	
Supplies	17,011	
Contractual Services	54,374	
Operating Costs	4,873,355	
Bad Debt	0	
Other Costs	<u>0</u>	6,413,663
Depreciation		942,672
Capital Outlays		0
Total Operating Expenses		<u>7,356,335</u>
Operating Income (Loss)		<u>52,834</u>
<b>Non Operating Revenues (Expenses)</b>		
Disposal of Assets - Gain		0
Disposal of Assets - (Loss)		0
Intra-agency Transfers		(193,350)
Other Financing Sources		
General Appropriation	0	
Other State Agency Transfers	<u>0</u>	0
Other Financing (Uses)		
General Appropriation	0	
Other State Funds	<u>0</u>	0
Total Nonoperating Revenue (Expenses)		<u>(193,350)</u>
Income Before Transfers		<u>(140,516)</u>
<b>Transfers</b>		
Transfers From Other Funds		0
Transfers To Other Funds		(1,385,749)
Total Transfers		<u>(1,385,749)</u>
Change in Net Assets		(1,526,265)
<b>Net Assets - Beginning of Year, as Previously Reported</b>		5,150,766
<b>Adjustments Applicable to Prior Year</b>		<u>0</u>
<b>Net Assets - End of Year</b>		<u><u>\$3,624,501</u></u>
<b>Source of Information:</b>		
Independent Accountant's Reports and Financial Statements - Page 60		

STATE OF NEW MEXICO  
THE STATE TRANSPORTATION POOL (FUND 365)  
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES  
AS OF JUNE 30, 2017

PART I    RETAINED EARNINGS BALANCE			
RETAINED EARNINGS BALANCE JULY 1, 2016			
Balance Per Prior Year's Reconciliation of Fund to			(\$8,488,374)
FY 2017 RETAINED EARNINGS INCREASE(DECREASE) Per CAFR			
Revenues			
Service Fees/Revenue	\$7,281,948		
Interest Income	0		
Other Revenue	127,221		
Gain on Disposal of Assets	0		
Other State Agency Transfer	0		
Total Revenues	<u>7,409,169</u>		7,409,169
Expenditures (Actual Costs):			
Per State's Financial Report			
Current Operating Expenses	6,413,663		
Depreciation	942,672		
Intra-agency transfers (Admin. Service Fund 197 support)	193,350		
Capital Outlays	0		
Disposal of Assets - Loss	0		
Other Financing Uses	0		
Total Per Financial Statements	<u>7,549,685</u>		
Deductions    Unallowable Costs			
Provision for Losses	0		
Less Capital Outlay \$5,000 or Greater	0		
Other	0		
Total Deductions	<u>0</u>		0
Additional    Allowable Costs			
FY 2017 SWCAP Costs	115,434		
Other	0		
Total Additions	<u>115,434</u>		115,434
Allowable Expenditures			7,665,119
Adjustments:			
Prior Period Adjustments	0		
Imputed Interest Earnings (Exhibit D)	(2,559)		
Total Adjustments	<u>(2,559)</u>		(2,559)
RETAINED EARNINGS BALANCE JUNE 30, 2017	(A)		(\$8,741,765)
Allowable Reserve (60 days)	(B)		1,105,060
Excess Balance (A) - (B)			(9,846,825)
PART II    CONTRIBUTED CAPITAL BALANCE			
CONTRIBUTED CAPITAL BALANCE JULY 1, 2016			0
TRANSFERS Per CAFR (Supported By Official Accounting Records)			
Plus: Transfers In	0		
Less: Transfers Out	(1,385,749)		
Net Transfers	<u>(1,385,749)</u>		(1,385,749)
CONTRIBUTED CAPITAL BALANCE JUNE 30, 2017	(C)		(\$1,385,749)
PART III    ADJUSTMENTS BALANCE			
ADJUSTMENTS BALANCE JULY 1, 2016			13,639,140
ADJUSTMENTS:			
Deductions    Unallowable Costs	0		
Additional    Allowable Costs	115,434		
Imputed Interest Earnings	(2,559)		
Total Adjustments	<u>112,875</u>		112,875
ADJUSTMENTS BALANCE JUNE 30, 2017	(D)		\$13,752,015
PART IV    RECON OF R.E., CONTRIB CAPITAL & ADJUST BALANCES TO CAFR BALANCE			
RECONCILIATION OF R.E., CONTR. CAPITAL & ADJUST. BALANCES TO CAFR		(A) + (C) + (D)	\$3,624,501

STATE OF NEW MEXICO  
GENERAL SERVICES DEPARTMENT  
IMPUTED INTEREST EARNINGS  
AS OF JUNE 30, 2017

THE STATE TRANSPORTATION POOL (FUND 365)

DESCRIPTION	AMOUNTS
A. Beginning Cash Balance - Balance on July 1, 2016	\$935,024
B. Ending Cash Balance - Balance on June 30, 2017	215,046
C. Average FY 2017 Cash Balance ((A+B)/2)	575,035
D. State Treasury Average Rate of Return for FY 2017	0.45%
E. Imputed Interest Earnings for FY 2017 (C * D)	\$2,559

**STATE OF NEW MEXICO  
GENERAL SERVICES DEPARTMENT  
AS OF JUNE 30, 2017**

**THE STATE TRANSPORTATION POOL (FUND 365)  
FY 2017 BILLING RATES**

<b>VEHICLE CLASS</b>	<b>VEHICLE TYPE</b>	<b>OVERHEAD</b>	<b>MAINT</b>	<b>GPS</b>	<b>REPLACEMENT FEE</b>	<b>STANDARD LEASE</b>	<b>OPERATIONAL LEASE</b>	<b>SHORT TERM LEASE</b>
02B	Mid Size Sedan	\$ 84.00	\$ 69.00	\$ 27.00	\$ 189.00	\$ 369.00	\$ 180.00	\$16.75 per day
02BA	Mid Size Sedan - Commercial	\$ 84.00	\$ 69.00	\$ 27.00	\$ -	\$ 369.00	\$ -	
02C	Full Size Sedan	\$ 84.00	\$ 69.00	\$ 27.00	\$ 196.00	\$ 376.00	\$ 180.00	\$17.07 per day
02CT	Full Size Sedan - Commercial	\$ 84.00	\$ 69.00	\$ 27.00	\$ -	\$ 377.00	\$ -	
03A	Mid Size Station Wagon	\$ 84.00	\$ 69.00	\$ 27.00	\$ 193.00	\$ 373.00	\$ 180.00	\$16.95 per day
04A	Mini 4X2 Pick Up	\$ 84.00	\$ 69.00	\$ 27.00	\$ 218.00	\$ 398.00	\$ 180.00	\$18.08 per day
04B	Mini 4X4 Pick Up	\$ 84.00	\$ 69.00	\$ 27.00	\$ 180.00	\$ 360.00	\$ 180.00	\$16.38 per day
04C	1/2 Ton 4X2 Pick-up	\$ 84.00	\$ 69.00	\$ 27.00	\$ 175.00	\$ 355.00	\$ 180.00	\$16.13 per day
04D	1/2 Ton 4X4 Pick-up	\$ 84.00	\$ 69.00	\$ 27.00	\$ 152.00	\$ 332.00	\$ 180.00	\$15.09 per day
04E	1/2 Ton 4X4 Extended Cab Pick-up	\$ 84.00	\$ 69.00	\$ 27.00	\$ 162.00	\$ 342.00	\$ 180.00	\$15.52 per day
04F	1/2 Ton 4X4 Crew Cab Pick-up	\$ 84.00	\$ 69.00	\$ 27.00	\$ 138.00	\$ 318.00	\$ 180.00	\$14.47 per day
04G	3/4 Ton 4X2 Regular Cab Pick-up	\$ 84.00	\$ 69.00	\$ 27.00	\$ 222.00	\$ 402.00	\$ 180.00	\$18.29 per day
04H	3/4 Ton 4X4 Regular Cab Pick-up	\$ 84.00	\$ 69.00	\$ 27.00	\$ 220.00	\$ 400.00	\$ 180.00	\$18.19 per day
04I	3/4 Ton 4X4 Extended Cab Pick-up	\$ 84.00	\$ 69.00	\$ 27.00	\$ 209.00	\$ 389.00	\$ 180.00	\$17.67 per day
04J	3/4 Ton 4X4 Crew Cab Pick-up	\$ 84.00	\$ 69.00	\$ 27.00	\$ 165.00	\$ 345.00	\$ 180.00	\$15.69 per day
04K	1 Ton 4X4 Extended Cab Pick-up	\$ 84.00	\$ 69.00	\$ 27.00	\$ 220.00	\$ 400.00	\$ 180.00	\$18.18 per day
04L	1 Ton 4X4 Crew Cab Pick-up	\$ 84.00	\$ 69.00	\$ 27.00	\$ 165.00	\$ 345.00	\$ 180.00	\$15.69 per day
05A	Passenger Mini Van (7-8 passenger)	\$ 84.00	\$ 69.00	\$ 27.00	\$ 230.00	\$ 410.00	\$ 180.00	\$18.64 per day
05B	Cargo Mini Van	\$ 84.00	\$ 69.00	\$ 27.00	\$ 253.00	\$ 433.00	\$ 180.00	\$19.68 per day
05C	Full Size 15 Passenger Van	\$ 84.00	\$ 69.00	\$ 27.00	\$ 216.00	\$ 396.00	\$ 180.00	\$17.99 per day
05D	Full Size Cargo Van	\$ 84.00	\$ 69.00	\$ 27.00	\$ 135.00	\$ 315.00	\$ 180.00	\$14.3 per day
05E	Full Size 12 Passenger Van	\$ 84.00	\$ 69.00	\$ 27.00	\$ 200.00	\$ 380.00	\$ 180.00	\$17.28 per day
06A	Mid Size Sport Utility 4X4	\$ 84.00	\$ 69.00	\$ 27.00	\$ 239.00	\$ 419.00	\$ 180.00	\$19.02 per day
06AP	Mid Size Sport Utility 4X4 Commerc	\$ 84.00	\$ 69.00	\$ 27.00	\$ -	\$ 419.00	\$ 180.00	
06B	Full Size Sport Utility 4X4	\$ 84.00	\$ 69.00	\$ 27.00	\$ 286.00	\$ 466.00	\$ 180.00	\$21.19 per day

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

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**State of New Mexico  
FY 2019 Statewide Cost Plan  
Section II Billed Costs Information**

**GSD Transportation Services Division  
State Aviation**

**I. Service Description**

The Aviation Services Bureau provides state owned aircrafts 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: Statement of Net Assets – the statement is presented in GSD's Audit on pages 58 and 59.
2. Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Assets – the statement is presented in GSD's Audit on page 60.

**III. Non-Operating Transfers**

1. Non-operating transfers in from other funds – There were no non-operating transfers in from other funds during the fiscal year ended June 30, 2017.
2. Non-operating transfers out to other funds – There were no non-operating transfers out of the fund during the fiscal year ended June 30, 2017.

**IV. Prior Year Adjustments**

There were no prior year adjustments to the fund balance during the fiscal year ended June 30, 2017.



## **V. Billing Methodology**

Effective in Fiscal Year 2017, 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 a General Fund Appropriation. 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, 2017 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. Imputed Interest Earnings – Interest earnings on cash balances of the fund are not recorded in the fund. Therefore, in accordance with instructions provided by the Division of Cost Allocation of the U.S. Department of Health and Human Services (DHHS), imputed interest earnings have been calculated on the Fund’s average cash balance utilizing the State Treasurer’s average rate of return on short term investments for the year ended June 30, 2017. Exhibit D provides the calculation of the imputed interest earnings. Imputed interest income has been calculated on the average of beginning and ending cash balances and included in the reconciliations. The State does not agree with this method and hereby notifies DHHS that should the need arise may appeal the inclusion of the imputed revenue calculated in this manner in any calculation resulting in the payment of fund assets to the Federal government.
3. 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, 2017

THE STATE AVIATION FUND (FUND 417)

	<b>FUND TOTAL</b>
<b>Assets:</b>	
Current Assets:	
State General Fund Investment Pool	\$91,493
Interest Receivables	0
Accounts/Trade Receivables	20,903
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>110,422</u>
Noncurrent Assets:	
Capital Assets	2,477,372
Accumulated Depreciation	(856,719)
Total Noncurrent Assets	<u>1,620,653</u>
<b>Total Assets</b>	<b><u>\$1,731,075</u></b>
<b>Liabilities:</b>	
Current Liabilities	
Accounts Payable	\$50,634
Deferred Revenue	0
Accrued Expenses	10,309
Due to Other Funds	0
Due to Other Agencies	0
Accrued Compensated Absences	18,175
Total Current Liabilities	<u>79,118</u>
Long-Term Liabilities	
Compensated Absences Payable	<u>7,657</u>
<b>Total Liabilities</b>	<b><u>86,775</u></b>
<b>Net Assets:</b>	
Invested in Capital Assets, Net of Related Debt	1,620,653
Restricted for Insurance/Claims	0
Unrestricted	<u>23,647</u>
<b>Total Net Assets</b>	<b><u>1,644,300</u></b>
<b>Total Liabilities and Net Assets</b>	<b><u>\$1,731,075</u></b>
<b>Source of Information:</b>	
Independent Accountant's Reports and Financial Statements - Pages 58 and 59	

STATE OF NEW MEXICO  
GENERAL SERVICES DEPARTMENT  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS  
AS OF JUNE 30, 2017

THE STATE AVIATION FUND (FUND 417)

		<u>FUND TOTAL</u>
<b>Operating Revenues</b>		
Service Fees/Premiums		\$54,053
Interest Income		0
Other Revenue		18,094
Total Operating Revenues		<u>72,147</u>
<b>Operating Expenses</b>		
Current Expenses		
Personal Services	\$190,944	
Employee Benefits	99,586	
In-State Travel	6,980	
Out-of-State Travel	0	
Maintenance and Repairs	1,700	
Supplies	33	
Contractual Services	0	
Bad Debt	0	
Operating Costs	236,873	
Other Costs	<u>0</u>	536,116
Depreciation		98,720
Capital Outlays		<u>0</u>
Total Operating Expenses		<u>634,836</u>
Operating Income (Loss)		<u>(562,689)</u>
<b>Non Operating Revenues (Expenses)</b>		
Disposal of Assets - Gain		0
Disposal of Assets - (Loss)		0
Intra-agency transfers		
Transfer In from Fund 197	0	
Transfer Out to Fund 197 for Administration	<u>(5,800)</u>	(5,800)
Other Financing Sources		
General Appropriation	544,300	
Other State Agency Transfers	0	
Other State Funds	<u>0</u>	544,300
Other Financing (Uses)		
General Appropriation	0	
Other State Agency Transfers	0	
Other State Funds	<u>0</u>	0
Total Nonoperating Revenue (Expenses)		<u>538,500</u>
Income Before Transfers		<u>(24,189)</u>
<b>Transfers</b>		
Transfers From Other Funds		0
Transfers To Other Funds		<u>(425,000)</u>
Total Transfers		<u>(425,000)</u>
Change in Net Assets		(449,189)
<b>Net Assets - Beginning of Year, as Previously Reported</b>		2,093,489
<b>Adjustments Applicable to Prior Year</b>		<u>0</u>
<b>Net Assets - End of Year</b>		<u><u>\$1,644,300</u></u>
<b>Source of Information:</b>		
Independent Accountant's Reports and Financial Statements - Page 60		

STATE OF NEW MEXICO  
 THE STATE AVIATION FUND (FUND 417)  
 RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES  
 AS OF JUNE 30, 2017

**PART I RETAINED EARNINGS BALANCE**

RETAINED EARNINGS BALANCE JULY 1, 2016			
Balance Per Prior Year's Reconciliation of Fund to			(\$9,044,933)
FY 2017 RETAINED EARNINGS INCREASE(DECREASE) Per CAFR			
Revenues			
Service Fees/Revenue	\$54,053		
Other Revenue	18,094		
Gain on Disposal of Assets	0		
Total Revenues			72,147
Expenditures (Actual Costs):			
Per State's Financial Report			
Current Operating Expenses	536,116		
Depreciation	98,720		
Capital Outlays	0		
Disposal of Assets - Loss	0		
Interagency Transfer (Fund 197 Administrative Support)	5,800		
Total Per Financial Statements	640,636		
Deductions Unallowable Costs			
Provision for Losses - Bad Debt	0		
Less Capital Outlay \$5,000 or Greater	0		
Other	0		
Total Deductions			0
Additional Allowable Costs			
FY 2017 SWCAP Costs	1,420		
Other	0		
Total Additions		1,420	
Allowable Expenditures			642,056
Adjustments:			
Prior Period Adjustments	0		
Imputed Interest Earnings (Exhibit D)	(1,089)		
Total Adjustments			(1,089)
RETAINED EARNINGS BALANCE JUNE 30, 2017	(A)		(\$9,613,753)
Allowable Reserve (60 days)	(B)		89,316
Excess Balance (A) - (B)			(9,703,069)

**PART II CONTRIBUTED CAPITAL BALANCE**

CONTRIBUTED CAPITAL BALANCE JULY 1, 2016			10,984,005
TRANSFERS Per CAFR (Supported By Official Accounting Records)			
Plus: Intra-agency transfer	0		
Plus: Other State Agency Transfers	0		
Plus: General Appropriations	544,300		
Plus: Transfers In	0		
Less: Transfers Out	(425,000)		
Net Transfers			119,300
CONTRIBUTED CAPITAL BALANCE JUNE 30, 2017	(C)		\$11,103,305

**PART III ADJUSTMENTS BALANCE**

ADJUSTMENTS BALANCE JULY 1, 2016			154,417
ADJUSTMENTS:			
Deductions Unallowable Costs	0		
Additional Allowable Costs	1,420		
Imputed Interest Earnings	(1,089)		
Total Adjustments			331
ADJUSTMENTS BALANCE JUNE 30, 2016	(D)		\$154,748

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

RECONCILIATION OF R.E., CONTR. CAPITAL & ADJUST. BALANCES TO CAFR		(A) + (C) + (D)	\$1,644,300
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STATE OF NEW MEXICO  
GENERAL SERVICES DEPARTMENT  
IMPUTED INTEREST EARNINGS  
AS OF JUNE 30, 2017

THE STATE AVIATION FUND (FUND 417)

DESCRIPTION	AMOUNTS
A. Beginning Cash Balance - Balance on July 1, 2016	\$398,169
B. Ending Cash Balance - Balance on June 30, 2017	91,493
C. Average FY 2017 Cash Balance ((A+B)/2)	244,831
D. State Treasury Average Rate of Return for FY 2017	0.45%
E. Imputed Interest Earnings for FY 2017 (C * D)	\$1,089

***GSD STATE PRINTING OFFICE***

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**State of New Mexico  
FY 2019 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: Statement of Net Assets – the statement is presented in GSD's Audit on pages 58 and 59.
2. Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Assets – the statement is presented in GSD's Audit on page 60.

**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, 2017.
2. Non-operating transfers out to other funds – There were no non-operating transfers out during the fiscal year ended June 30, 2017.

**IV. Prior Year Adjustments**

There were no prior year adjustments to the fund balance during the fiscal year ended June 30, 2017.

## **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, 2017 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. Imputed Interest Earnings – Interest earnings on cash balances of the fund are not recorded in the fund. Therefore, in accordance with instructions provided by the Division of Cost Allocation of the U.S. Department of Health and Human Services (DHHS), imputed interest earnings have been calculated on the Fund's average cash balance utilizing the State Treasurer's average rate of return on short term investments for the year ended June 30, 2017. Exhibit D provides the calculation of the imputed interest earnings.
3. 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, 2017

STATE PRINTING (FUND 806)

	<b>FUND TOTAL</b>
<b>Assets:</b>	
Current Assets:	
State General Fund Investment Pool	\$197,487
Interest Receivables	0
Accounts/Trade Receivables	91,759
Allowance for Doubtful Accounts	(41,938)
Due from/(to) Other Funds	0
Due from Other Agencies	0
Inventories	0
Total Current Assets	<u>247,308</u>
Noncurrent Assets:	
Capital Assets	1,478,033
Accumulated Depreciation	(1,415,599)
Total Noncurrent Assets	<u>62,434</u>
<b>Total Assets</b>	<u><u>\$309,742</u></u>
<b>Liabilities:</b>	
Current Liabilities	
Due to State General Fund Investment Pool	\$0
Accounts Payable	104,347
Accrued Expenses	18,719
Due to Other Funds	0
Due to Other Agencies	303
Accrued Compensated Absences	19,631
Total Current Liabilities	<u>143,000</u>
Long-Term Liabilities	
Compensated Absences Payable	<u>0</u>
<b>Total Liabilities</b>	<u>143,000</u>
<b>Net Assets:</b>	
Invested in Capital Assets, Net of Related Debt	62,434
Restricted for Insurance/Claims	0
Unrestricted	<u>104,308</u>
<b>Total Net Assets</b>	<u>166,742</u>
<b>Total Liabilities and Net Assets</b>	<u><u>\$309,742</u></u>
<b>Source of Information:</b>	
Independent Accountant's Reports and Financial Statements - Pages 58 and 59	

**STATE OF NEW MEXICO  
GENERAL SERVICES DEPARTMENT  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS  
AS OF JUNE 30, 2017**

**STATE PRINTING (FUND 806)**

		<u>FUND TOTAL</u>
<b>Operating Revenues</b>		
Service Fees/Premiums		\$1,649,956
Interest Income		0
Other Revenue		11,164
Total Operating Revenues		<u>1,661,120</u>
<b>Operating Expenses</b>		
Current Expenses		
Personal Services	\$311,232	
Employee Benefits	118,068	
In-State Travel	0	
Out-of-State Travel	0	
Maintenance and Repairs	0	
Supplies	232,896	
Contractual Services	0	
Bad Debt	0	
Operating Costs	606,384	
Other Costs	<u>0</u>	1,268,580
Depreciation		24,122
Capital Outlays		<u>0</u>
Total Operating Expenses		<u>1,292,702</u>
Operating Income (Loss)		<u>368,418</u>
<b>Non Operating Revenues (Expenses)</b>		
Disposal of Assets - Gain		0
Disposal of Assets - (Loss)		0
Intra-Agency Transfers		
Transfer Out to Fund 197 for Administration	<u>(50,100)</u>	(50,100)
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>	0
Total Nonoperating Revenue (Expenses)		<u>(50,100)</u>
Income Before Transfers		<u>318,318</u>
<b>Transfers</b>		
Transfers From Other Funds		0
Transfers To Other Funds		<u>0</u>
Total Transfers		<u>0</u>
Change in Net Assets		318,318
<b>Net Assets - Beginning of Year, as Previously Reported</b>		(151,576)
<b>Adjustments Applicable to Prior Year</b>		<u>0</u>
<b>Net Assets - End of Year</b>		<u><u>\$166,742</u></u>
<b>Source of Information:</b>		
Independent Accountant's Reports and Financial Statements - Page 60		

STATE OF NEW MEXICO  
STATE PRINTING (FUND 806)  
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES  
AS OF JUNE 30, 2017

**PART I RETAINED EARNINGS BALANCE**

RETAINED EARNINGS BALANCE JULY 1, 2016			
Balance Per Prior Year's Reconciliation of Fund to			(\$4,749,773)
FY 2017 RETAINED EARNINGS INCREASE(DECREASE) Per CAFR			
Revenues			
Service Fees/Revenue	\$1,649,956		
Interest Income	0		
Other Revenue	11,164		
Gain on Disposal of Assets	0		
Total Revenues			1,661,120
Expenditures (Actual Costs):			
Per State's Financial Report			
Current Operating Expenses	1,268,580		
Depreciation	24,122		
Intra-agency transfers (Admin. Service Fund 197 support)	50,100		
Capital Outlays	0		
Disposal of Assets - Loss	0		
Other Financing Uses	0		
Total Per Financial Statements	1,342,802		
Deductions Unallowable Costs			
Provision for Losses - Bad Debt	0		
Less Capital Outlay \$5,000 or Greater	0		
Other	0		
Total Deductions			0
Additional Allowable Costs			
FY 2017 SWCAP Costs	268,005		
Other	0		
Total Additions		268,005	
Allowable Expenditures			1,610,807
Adjustments:			
Prior Period Adjustments	0		
Imputed Interest Earnings (Exhibit D)	(444)		
Total Adjustments			(444)
RETAINED EARNINGS BALANCE JUNE 30, 2017	(A)		(\$4,699,016)
Allowable Reserve (60 days)	(B)		260,825
Excess Balance (A) - (B)			(4,959,841)

**PART II CONTRIBUTED CAPITAL BALANCE**

CONTRIBUTED CAPITAL BALANCE JULY 1, 2016			0
TRANSFERS Per CAFR (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, 2017	(C)		\$0

**PART III ADJUSTMENTS BALANCE**

ADJUSTMENTS BALANCE JULY 1, 2016			4,598,197
ADJUSTMENTS:			
Deductions Unallowable Costs	0		
Additional Allowable Costs	268,005		
Imputed Interest Earnings	(444)		
Total Adjustments			267,561
ADJUSTMENTS BALANCE JUNE 30, 2017	(D)		\$4,865,758

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

RECONCILIATION OF R.E., CONTR. CAPITAL & ADJUST. BALANCES TO CAFR		(A) + (C) + (D)	\$166,742
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STATE OF NEW MEXICO  
GENERAL SERVICES DEPARTMENT  
IMPUTED INTEREST EARNINGS  
AS OF JUNE 30, 2017

STATE PRINTING (FUND 806)

DESCRIPTION	AMOUNTS
A. Beginning Cash Balance - Balance on July 1, 2016	\$0
B. Ending Cash Balance - Balance on June 30, 2017	197,487
C. Average FY 2017 Cash Balance ((A+B)/2)	98,744
D. State Treasury Average Rate of Return for FY 2017	0.45%
E. Imputed Interest Earnings for FY 2017 (C * D)	\$444

***GSD RISK MANAGEMENT DIVISION – OPERATING ACCOUNT***

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**State of New Mexico**  
**FY 2019 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: Statement of Net Assets – the statement is presented in GSD's Audit on pages 58 and 59.
2. Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Assets – the statement is presented in GSD's Audit on page 60.

**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, 2017.
2. Non-operating transfers out to other funds – There were no non-operating transfers out during the fiscal year ended June 30, 2017.

**IV. Prior Year Adjustments**

There were no prior year adjustments to the fund balance during the fiscal year ended June 30, 2017.

**V. Billing Methodology**

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

## **VI. Billing Rates**

Exhibit E provides the assessments for the fiscal year ended June 30, 2017.

## **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. Imputed Interest Earnings – Interest earnings on cash balances of the Fund are not recorded in the Fund. Therefore, in accordance with instructions provided by the Division of Cost Allocation of the U.S. Department of Health and Human Services (DHHS), imputed interest earnings have been calculated on the Fund's average cash balance utilizing the State Treasurer's average rate of return on short term investments for the year ended June 30, 2017. Exhibit D provides the calculation of the imputed interest earnings. Imputed interest income has been calculated on the average of beginning and ending cash balances and included in the reconciliations. The State does not agree with this method and hereby notifies DHHS that should the need arise may appeal the inclusion of the imputed revenue calculated in this manner in any calculation resulting in the payment of fund assets to the Federal government.
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 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, 2017

THE RISK MANAGEMENT OPERATING ACCOUNT (FUND 352)

	<b>FUND TOTAL</b>
<b>Assets:</b>	
Current Assets:	
State General Fund Investment Pool	\$2,852,431
Interest Receivables	0
Accounts/Trade Receivables	499
Allowance for Doubtful Accounts	0
Due from/(to) Other Funds	0
Due from Other Agencies	0
Other Assets	0
Total Current Assets	<u>2,852,930</u>
Noncurrent Assets:	
Capital Assets	48,152
Accumulated Depreciation	(31,827)
Total Noncurrent Assets	<u>16,325</u>
<b>Total Assets</b>	<u><u>\$2,869,255</u></u>
<b>Liabilities:</b>	
Current Liabilities	
Bank Overdraft	\$0
Claims Payable	0
Accounts Payable	14,360
Deferred Revenue	0
Accrued Expenses	105,849
Due to Other Funds	0
Due to Other Agencies	0
Accrued Compensated Absences	110,020
Total Current Liabilities	<u>230,229</u>
Long-Term Liabilities	
Compensated Absences Payable	<u>0</u>
<b>Total Liabilities</b>	<u>230,229</u>
<b>Net Assets:</b>	
Invested in Capital Assets, Net of Related Debt	16,325
Restricted for Insurance/Claims	0
Unrestricted	<u>2,622,701</u>
<b>Total Net Assets</b>	<u>2,639,026</u>
<b>Total Liabilities and Net Assets</b>	<u><u>\$2,869,255</u></u>
<b>Source of Information:</b>	
Independent Accountant's Reports and Financial Statements - Pages 58 and 59.	



STATE OF NEW MEXICO  
GENERAL SERVICES DEPARTMENT  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS  
AS OF JUNE 30, 2017

THE RISK MANAGEMENT OPERATING ACCOUNT (FUND 352)

		<u>FUND TOTAL</u>
<b>Operating Revenues</b>		
Service Fees/Premiums		\$0
Interest Income		0
Other Revenue		0
Total Operating Revenues		<u>0</u>
<b>Operating Expenses</b>		
Current Expenses		
Personal Services	\$2,361,385	
Employee Benefits	1,348,463	
Travel	7,238	
Maintenance and Repairs	28	
Supplies	18,687	
Contractual Services	89,424	
Operating Costs	269,360	
Other Costs	0	
Depreciation		8,518
Capital Outlays		0
Total Operating Expenses		<u>4,103,103</u>
Operating Income (Loss)		<u>(4,103,103)</u>
<b>Non Operating Revenues (Expenses)</b>		
Disposal of Assets - Gain		0
Disposal of Assets - (Loss)		0
Intra-agency Transfers		
Transfer In for Program Assessments	8,550,300	
Transfer Out to Fund 197 for Program Support	<u>(3,338,800)</u>	5,211,500
Other Financing Sources		
General Appropriation	0	
Other State Funds	<u>0</u>	0
Other Financing (Uses)		
General Appropriation	0	
Purchase of Capital Assets	0	
Other State Agency Transfers	<u>0</u>	0
Total Nonoperating Revenue (Expenses)		<u>5,211,500</u>
Income Before Transfers		<u>1,108,397</u>
<b>Transfers</b>		
Transfers From Other Funds		0
Transfers To Other Funds		<u>0</u>
Total Transfers		<u>0</u>
Change in Net Assets		1,108,397
<b>Net Assets - Beginning of Year, as Previously Reported</b>		1,530,629
<b>Adjustments Applicable to Prior Year</b>		<u>0</u>
<b>Net Assets - End of Year</b>		<u><u>\$2,639,026</u></u>
<b>Source of Information:</b>		
Independent Accountant's Reports and Financial Statements - Page 60.		

STATE OF NEW MEXICO  
 THE RISK MANAGEMENT OPERATING ACCOUNT (FUND 352)  
 RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES  
 AS OF JUNE 30, 2017

**PART I RETAINED EARNINGS BALANCE**

RETAINED EARNINGS BALANCE JULY 1, 2016			
Balance Per Prior Year's Reconciliation of Fund to			(\$5,440,782)
FY 2017 RETAINED EARNINGS INCREASE(DECREASE) Per CAFR			
Revenues			
Service Fees/Revenue		\$0	
Intra-agency Transfers		8,550,300	
Other Revenue		0	
Other Financing Sources - Other State Funds		0	
Gain on Disposal of Assets		0	
Total Revenues			8,550,300
Expenditures (Actual Costs):			
Per State's Financial Report			
Current Operating Expenses		4,094,585	
Depreciation		8,518	
Capital Outlays		0	
Intra-agency Transfers		3,338,800	
Other Financing Uses		0	
Total Per Financial Statements		7,441,903	
Deductions Unallowable Costs			
Provision for Losses	0		
Less Capital Outlay \$5,000 or Greater	0		
Other	0		
Total Deductions			0
Additional Allowable Costs			
FY 2017 SWCAP Costs	895,185		
Other	0		
Total Additions		895,185	
Allowable Expenditures			8,337,088
Adjustments:			
Prior Period Adjustments		0	
Imputed Interest Earnings (Exhibit D)		(10,256)	
Total Adjustments			(10,256)
RETAINED EARNINGS BALANCE JUNE 30, 2017	(A)		(\$5,217,314)
Allowable Reserve (60 days)	(B)		1,369,080
Excess Balance (A) - (B)			(6,586,394)

**PART II CONTRIBUTED CAPITAL BALANCE**

CONTRIBUTED CAPITAL BALANCE JULY 1, 2016			0
TRANSFERS Per CAFR (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, 2017	(C)		\$0

**PART III ADJUSTMENTS BALANCE**

ADJUSTMENTS BALANCE JULY 1, 2016			6,971,411
ADJUSTMENTS:			
Deductions Unallowable Costs		0	
Additional Allowable Costs		895,185	
Imputed Interest Earnings		(10,256)	
Total Adjustments			884,929
ADJUSTMENTS BALANCE JUNE 30, 2017	(D)		\$7,856,340

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

RECONCILIATION OF R.E., CONTR. CAPITAL & ADJUST. BALANCES TO CAFR		(A) + (C) + (D)	\$2,639,026
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STATE OF NEW MEXICO  
GENERAL SERVICES DEPARTMENT  
IMPUTED INTEREST EARNINGS  
AS OF JUNE 30, 2017

THE RISK MANAGEMENT OPERATING ACCOUNT (FUND 352)

DESCRIPTION	AMOUNTS
A. Beginning Cash Balance - Balance on July 1, 2016	\$1,756,859
B. Ending Cash Balance - Balance on June 30, 2017	2,852,431
C. Average FY 2017 Cash Balance ((A+B)/2)	2,304,645
D. State Treasury Average Rate of Return for FY 2017	0.45%
E. Imputed Interest Earnings for FY 2017 (C * D) Negative Amount Not Claimed	\$10,256

STATE OF NEW MEXICO  
GENERAL SERVICES DEPARTMENT  
AS OF JUNE 30, 2017

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

FUND	TITLE	ASSESSMENT
353	Risk Management - State Unemployment	\$ 963,700
354	Risk Management - LPB Unemployment	48,200
356	Risk Mangement - Public Property	0
357	Risk Management - Public Liability	1,706,500
358	Risk Management - Surety Bond	0
359	Worker's Compensation	1,582,400
752	Health Benefits Premium & Rate Stab.	4,249,500
	Total	<u>\$ 8,550,300</u>

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

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**State of New Mexico  
FY 2019 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: Statement of Net Assets – the statement is presented in GSD's Audit on pages 22 and 23.
2. Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Assets – the statement is presented in GSD's Audit on page 24.

**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, 2017.
2. Non-operating transfers out to other funds – A transfer of \$1,699,300 was made to the General Fund during the fiscal year ended June 30, 2017.

**IV. Prior Year Adjustments**

There were no prior year adjustments to the fund balance during the fiscal year ended June 30, 2017.

## **V. Billing Methodology**

Rates are based on the costs of insurance coverage purchased from third-party insurance carriers and/or the direct cost of coverage for any risk not insured, and applicable administrative costs. Rates are also weighted to reflect the respective risk of each type of property and each agency.

## **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, 2017”.

## **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, 2017

THE PUBLIC PROPERTY RESERVE (FUND 356)

	<u>FUND TOTAL</u>
<b>Assets:</b>	
Current Assets:	
State General Fund Investment Pool	\$14,347,427
Interest Receivables	0
Accounts/Trade Receivables	748,266
Allowance for Doubtful Accounts	(746,320)
Due from/(to) Other Funds	0
Due from Other Agencies	0
Inventories	0
Total Current Assets	<u>14,349,373</u>
Noncurrent Assets:	
Capital Assets	0
Accumulated Depreciation	0
Total Noncurrent Assets	<u>0</u>
<b>Total Assets</b>	<u><u>\$14,349,373</u></u>
<b>Liabilities:</b>	
Current Liabilities	
Claims Payable	2,387,525
Accounts Payable	6,333
Deferred Revenue	0
Accrued Expenses	0
Due to Other Funds	0
Due to Other Agencies	0
Accrued Compensated Absences	0
Total Current Liabilities	<u>2,393,858</u>
Long-Term Liabilities	
Claims Payable	<u>449,873</u>
<b>Total Liabilities</b>	<u>2,843,731</u>
<b>Net Assets:</b>	
Invested in Capital Assets, Net of Related Debt	0
Restricted for Insurance/Claims	0
Unrestricted	<u>11,505,642</u>
<b>Total Net Assets</b>	<u>11,505,642</u>
<b>Total Liabilities and Net Assets</b>	<u><u>\$14,349,373</u></u>
<b>Source of Information:</b>	
Independent Accountant's Reports and Financial Statements - Pages 22 and 23.	



STATE OF NEW MEXICO  
GENERAL SERVICES DEPARTMENT  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS  
AS OF JUNE 30, 2017

THE PUBLIC PROPERTY RESERVE (FUND 356)

		<b>FUND TOTAL</b>
<b>Operating Revenues</b>		
Service Fees/Premiums		\$11,161,048
Interest Income		69,387
Other Revenue		530,387
Total Operating Revenues		<u>11,760,822</u>
<b>Operating Expenses</b>		
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	3,701,886	
Bad Debts	0	
Operating Costs	3,757,074	
Other Costs	<u>0</u>	7,458,960
Depreciation		0
Capital Outlays		<u>0</u>
Total Operating Expenses		<u>7,458,960</u>
Operating Income (Loss)		<u>4,301,862</u>
<b>Non Operating Revenues (Expenses)</b>		
Disposal of Assets - Gain		0
Disposal of Assets - (Loss)		0
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>	0
Total Nonoperating Revenue (Expenses)		<u>0</u>
Income Before Transfers		<u>4,301,862</u>
<b>Transfers</b>		
Transfers From Other Funds		0
Transfers To Other Funds		<u>(1,699,300)</u>
Total Transfers		<u>(1,699,300)</u>
Change in Net Assets		2,602,562
<b>Net Assets - Beginning of Year, as Previously Reported</b>		8,903,080
<b>Adjustments Applicable to Prior Year</b>		<u>                    </u>
<b>Net Assets - End of Year</b>		<u><u>\$11,505,642</u></u>
<b>Source of Information:</b>		
Independent Accountant's Reports and Financial Statements - Page 24.		

STATE OF NEW MEXICO  
 THE PUBLIC PROPERTY RESERVE (FUND 356)  
 RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES  
 AS OF JUNE 30, 2017

**PART I RETAINED EARNINGS BALANCE**

RETAINED EARNINGS BALANCE JULY 1, 2016			
Balance Per Prior Year's Reconciliation of Fund to			\$9,152,885
FY 2017 RETAINED EARNINGS INCREASE(DECREASE) Per CAFR			
Revenues			
Service Fees/Revenue	\$11,161,048		
Interest Income	69,387		
Other Revenue	530,387		
Other Financing Sources	0		
Total Revenues			11,760,822
Expenditures (Actual Costs):			
Per State's Financial Report			
Current Operating Expenses	7,458,960		
Intra-agency transfers	0		
Capital Outlays	0		
Other Financing Uses (Prior year warrant cancellation)	0		
Total Per Financial Statements	7,458,960		
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 2017 SWCAP Costs	0		
Other	0		
Total Additions			0
Allowable Expenditures			7,458,960
Adjustments:			
Prior Period Adjustments	0		
Imputed Interest Earnings	0		
Total Adjustments			0
RETAINED EARNINGS BALANCE JUNE 30, 2017	(A)		\$13,454,747
Allowable Reserve (60 days)	(B)		1,226,130
Excess Balance (A) - (B)			12,228,617

**PART II CONTRIBUTED CAPITAL BALANCE**

CONTRIBUTED CAPITAL BALANCE JULY 1, 2016			0
TRANSFERS Per CAFR (Supported By Official Accounting Records)			
Plus: Transfers In	0		
Less: Transfers Out	(1,699,300)		
Net Transfers			(1,699,300)
CONTRIBUTED CAPITAL BALANCE JUNE 30, 2017	(C)		(\$1,699,300)

**PART III ADJUSTMENTS BALANCE**

ADJUSTMENTS BALANCE JULY 1, 2016			(249,805)
ADJUSTMENTS:			
Deductions Unallowable Costs	0		
Additional Allowable Costs	0		
Imputed Interest Earnings	0		
Total Adjustments			0
ADJUSTMENTS BALANCE JUNE 30, 2017	(D)		(\$249,805)

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

RECONCILIATION OF R.E., CONTR. CAPITAL & ADJUST. BALANCES TO CAFR		(A) + (C) + (D)	\$11,505,642
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***GSD RISK MANAGEMENT DIVISION – STATE UNEMPLOYMENT  
COMPENSATION***

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**State of New Mexico  
FY 2019 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: Statement of Net Assets – the statement is presented in GSD's Audit on pages 58 and 59.
2. Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Assets – the statement is presented in GSD's Audit on page 60.

**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, 2017.
2. Non-operating transfers out to other funds – There was a non-operating transfer to the General Fund during the fiscal year ended June 30, 2017 in the amount of \$8,750,000.

**IV. Prior Year Adjustments**

There were no prior year adjustments to the fund balance during the fiscal year ended June 30, 2017.

**V. Billing Methodology**

The billing rates are developed and based on information provided by the Department of Workforce Solutions on actual reimbursements made to that agency to reimburse unemployment payments made to prior state and school covered employees. Payments covering three years are averaged against a recommended cash reserve provided by a

third party administrator, TALX, and a percentage applied to bring each entity's reserve toward sufficiency. The percentage includes administrative costs to manage the Fund and is authorized for transfer from Fund 353 to the Risk Management Operating Fund and GSD Program Support in the General Appropriations Act. In addition, the billing rates are developed in conjunction with information contained in the actuarial study of the various funds managed by the GSD Risk Management Division. The actuarial data is a mathematical model used to project the unemployment claims paid out versus the annual premiums required to maintain the fund.

#### **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, 2017".

#### **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, 2017

THE STATE UNEMPLOYMENT COMPENSATION RESERVE (FUND 353)

	<b>FUND TOTAL</b>
<b>Assets:</b>	
Current Assets:	
State General Fund Investment Pool	\$7,788,767
Interest Receivables	0
Accounts/Trade Receivables	2,562,642
Allowance for Doubtful Accounts	(2,562,642)
Due from/(to) Other Funds	0
Due from Other Agencies	0
Inventories	0
Total Current Assets	<u>7,788,767</u>
Noncurrent Assets:	
Capital Assets	0
Accumulated Depreciation	0
Total Noncurrent Assets	<u>0</u>
<b>Total Assets</b>	<u><u>\$7,788,767</u></u>
<b>Liabilities:</b>	
Current Liabilities	
Claims Payable	\$4,345,703
Accounts Payable	969,498
Deferred Revenue	0
Accrued Expenses	0
Due to Other Funds	0
Due to Other Agencies	0
Accrued Compensated Absences	0
Total Current Liabilities	<u>5,315,201</u>
Long-Term Debt	
Claims Payable	<u>0</u>
<b>Total Liabilities</b>	<u>5,315,201</u>
<b>Net Assets:</b>	
Invested in Capital Assets, Net of Related Debt	0
Restricted for Insurance/Claims	0
Unrestricted	<u>2,473,566</u>
<b>Total Net Assets</b>	<u>2,473,566</u>
<b>Total Liabilities and Net Assets</b>	<u><u>\$7,788,767</u></u>
<b>Source of Information:</b>	
Independent Accountant's Reports and Financial Statements - Pages 58 and 59.	

STATE OF NEW MEXICO  
GENERAL SERVICES DEPARTMENT  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS  
AS OF JUNE 30, 2017

THE STATE UNEMPLOYMENT COMPENSATION RESERVE (FUND 353)

		<b>FUND TOTAL</b>
<b>Operating Revenues</b>		
Service Fees/Premiums		\$6,228,852
Interest Income		54,402
Other Revenue		312,175
Total Operating Revenues		<u>6,595,429</u>
<b>Operating Expenses</b>		
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	5,369,786	
Other Costs	<u>0</u>	5,369,786
Depreciation		0
Capital Outlays		<u>0</u>
Total Operating Expenses		<u>5,369,786</u>
Operating Income (Loss)		<u>1,225,643</u>
<b>Non Operating Revenues (Expenses)</b>		
Disposal of Assets - Gain		0
Disposal of Assets - (Loss)		0
Intra-agency Transfer		(963,700)
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>	0
Total Nonoperating Revenue (Expenses)		<u>(963,700)</u>
Income Before Transfers		<u>261,943</u>
<b>Transfers</b>		
Transfers From Other Funds		0
Transfers To Other Funds		<u>(8,750,000)</u>
Total Transfers		<u>(8,750,000)</u>
Change in Net Assets		(8,488,057)
<b>Net Assets - Beginning of Year, as Previously Reported</b>		10,961,623
<b>Restatement of Net Assets</b>		<u>0</u>
<b>Net Assets - End of Year</b>		<u><u>\$2,473,566</u></u>
<b>Source of Information:</b>		
Independent Accountant's Reports and Financial Statements - Page 60.		

STATE OF NEW MEXICO  
THE STATE UNEMPLOYMENT COMPENSATION RESERVE (FUND 353)  
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES  
AS OF JUNE 30, 2017

**PART I RETAINED EARNINGS BALANCE**

RETAINED EARNINGS BALANCE JULY 1, 2016			
Balance Per Prior Year's Reconciliation of Fund to			\$14,081,907
FY 2017 RETAINED EARNINGS INCREASE(DECREASE) Per CAFR			
Revenues			
Service Fees/Revenue	\$6,228,852		
Interest Income	54,402		
Other Revenue	312,175		
Gain on Disposal of Assets	0		
Other Financing Sources	0		
Total Revenues			6,595,429
Expenditures (Actual Costs):			
Per State's Financial Report			
Current Operating Expenses	5,369,786		
Depreciation	0		
Intra-agency transfers (Risk Management Operating Fund 352)	963,700		
Capital Outlays	0		
Disposal of Assets - Loss	0		
Other Financing Uses	0		
Total Per Financial Statements	6,333,486		
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 2017 SWCAP Costs	0		
Other	0		
Total Additions			0
Allowable Expenditures			6,333,486
Adjustments:			
Prior Period Adjustments	0		
Imputed Interest Earnings	0		
Total Adjustments			0
RETAINED EARNINGS BALANCE JUNE 30, 2017	(A)		\$14,343,850
Allowable Reserve (60 days)	(B)		1,041,121
Excess Balance (A) - (B)			13,302,729

**PART II CONTRIBUTED CAPITAL BALANCE**

CONTRIBUTED CAPITAL BALANCE JULY 1, 2016			0
TRANSFERS Per CAFR (Supported By Official Accounting Records)			
Plus: Transfers In	0		
Less: Transfers Out	(8,750,000)		
Net Transfers			(8,750,000)
CONTRIBUTED CAPITAL BALANCE JUNE 30, 2017	(C)		(\$8,750,000)

**PART III ADJUSTMENTS BALANCE**

ADJUSTMENTS BALANCE JULY 1, 2016			(3,120,284)
ADJUSTMENTS:			
Deductions Unallowable Costs	0		
Additional Allowable Costs	0		
Imputed Interest Earnings	0		
Total Adjustments			0
ADJUSTMENTS BALANCE JUNE 30, 2017	(D)		(\$3,120,284)

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

RECONCILIATION OF R.E., CONTR. CAPITAL & ADJUST. BALANCES TO CAFR		(A) + (C) + (D)	\$2,473,566
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***GSD RISK MANAGEMENT DIVISION – SURETY BOND***

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**State of New Mexico  
FY 2019 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: Statement of Net Assets – the statement is presented in GSD's Audit on pages 58 and 59.
2. Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Assets – the statement is presented in GSD's Audit on page 60.

**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, 2017.
2. Non-operating transfers out to other funds – There were no non-operating transfers out during the fiscal year ended June 30, 2017.

**IV. Prior Year Adjustments**

There were no prior year adjustments to the fund balance during the fiscal year ended June 30, 2017.

## **V. Billing Methodology**

The billing rates are developed based on information contained in the actuarial study of the various funds managed by the GSD Risk Management Division. In addition, an administrative cost that includes an allocation from the State-wide cost allocation plan, an assessment from the GSD Office of the Secretary, the GSD Administrative Services Division, and the Risk Management Operating Fund is added to the cost factor. The total premium is basically computed as follows:

1. A loss development factor is computed by computing an average of the last five years for the “limited reported incurred losses” and dividing that by the average of the last five years “projected ultimate limited losses”.
2. Multiply the total losses of the prior five years “limited reported incurred losses” by the loss development factor, and dividing the result by 5 to obtain an “Annual Base Premium”.
3. Add director adjustment, if any, plus any other special/designated premiums.
4. Multiply the result in step 3 by an “exposure” and “experience” factor.

## **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, 2017”.

## **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, 2017

THE SURETY BOND (FUND 358)

	<b>FUND TOTAL</b>
<b>Assets:</b>	
Current Assets:	
State General Fund Investment Pool	\$501,535
Interest Receivables	0
Accounts/Trade Receivables	247,959
Allowance for Doubtful Accounts	(247,959)
Due from/(to) Other Funds	0
Due from Other Agencies	0
Inventories	0
Total Current Assets	<u>501,535</u>
Noncurrent Assets:	
Capital Assets	0
Accumulated Depreciation	0
Total Noncurrent Assets	<u>0</u>
<b>Total Assets</b>	<u><u>\$501,535</u></u>
<b>Liabilities:</b>	
Current Liabilities	
Claims Payable	\$1,715
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>1,715</u>
Long-Term Liabilities	
Claims Payable	<u>1,214</u>
<b>Total Liabilities</b>	<u>2,929</u>
<b>Net Assets:</b>	
Invested in Capital Assets, Net of Related Debt	0
Restricted for Insurance/Claims	0
Unrestricted	<u>498,606</u>
<b>Total Net Assets</b>	<u>498,606</u>
<b>Total Liabilities and Net Assets</b>	<u><u>\$501,535</u></u>
<b>Source of Information:</b>	
Independent Accountant's Reports and Financial Statements - Pages 58 and 59.	

STATE OF NEW MEXICO  
GENERAL SERVICES DEPARTMENT  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS  
AS OF JUNE 30, 2017

THE SURETY BOND (FUND 358)

		<b>FUND TOTAL</b>
<b>Operating Revenues</b>		
Service Fees/Premiums		\$11,861
Interest Income		2,646
Other Revenue		1,954
Total Operating Revenues		<u>16,461</u>
<b>Operating Expenses</b>		
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	11,862	
Other Costs	<u>0</u>	11,862
Depreciation		0
Capital Outlays		<u>0</u>
Total Operating Expenses		<u>11,862</u>
Operating Income (Loss)		<u>4,599</u>
<b>Non Operating Revenues (Expenses)</b>		
Disposal of Assets - Gain		0
Disposal of Assets - (Loss)		0
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>	0
Total Nonoperating Revenue (Expenses)		<u>0</u>
Income Before Transfers		<u>4,599</u>
<b>Transfers</b>		
Transfers From Other Funds		0
Transfers To Other Funds		<u>0</u>
Total Transfers		<u>0</u>
Change in Net Assets		4,599
<b>Net Assets - Beginning of Year, as Previously Reported</b>		494,007
<b>Adjustments Applicable to Prior Year</b>		<u>0</u>
<b>Net Assets - End of Year</b>		<u><u>\$498,606</u></u>
<b>Source of Information:</b>		
Independent Accountant's Reports and Financial Statements - Page 60.		

STATE OF NEW MEXICO  
THE SURETY BOND (FUND 358)  
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES  
AS OF JUNE 30, 2017

PART I    RETAINED EARNINGS BALANCE			
RETAINED EARNINGS BALANCE JULY 1, 2016			
Balance Per Prior Year's Reconciliation of Fund to			\$725,217
FY 2017 RETAINED EARNINGS INCREASE(DECREASE) Per CAFR			
Revenues			
Service Fees/Revenue	\$11,861		
Interest Income	2,646		
Other Revenue	1,954		
Gain on Disposal of Assets	0		
Other Financing Sources	0		
Total Revenues	<u>16,461</u>		16,461
Expenditures (Actual Costs):			
Per State's Financial Report			
Current Operating Expenses	11,862		
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	<u>11,862</u>		
Deductions Unallowable Costs			
Provision for Losses	0		
Less Capital Outlay \$5,000 or Greater	0		
Other	0		
Total Deductions	<u>0</u>		0
Additional Allowable Costs			
FY 2017 SWCAP Costs	0		
Other	0		
Total Additions	<u>0</u>		0
Allowable Expenditures			11,862
Adjustments:			
Prior Period Adjustments	0		
Imputed Interest Earnings	0		
Total Adjustments	<u>0</u>		0
RETAINED EARNINGS BALANCE JUNE 30, 2017	(A)		\$729,816
Allowable Reserve (60 days)	(B)	1,950	
Excess Balance (A) - (B)			727,866
PART II    CONTRIBUTED CAPITAL BALANCE			
CONTRIBUTED CAPITAL BALANCE JULY 1, 2016			0
TRANSFERS Per CAFR (Supported By Official Accounting Records)			
Plus: Transfers In	0		
Less: Transfers Out	0		
Net Transfers	<u>0</u>		0
CONTRIBUTED CAPITAL BALANCE JUNE 30, 2017	(C)		\$0
PART III    ADJUSTMENTS BALANCE			
ADJUSTMENTS BALANCE JULY 1, 2016			(231,210)
ADJUSTMENTS:			
Deductions Unallowable Costs	0		
Additional Allowable Costs	0		
Imputed Interest Earnings	0		
Total Adjustments	<u>0</u>		0
ADJUSTMENTS BALANCE JUNE 30, 2017	(D)		(\$231,210)
PART IV    RECON OF R.E., CONTRIB CAPITAL & ADJUST BALANCES TO CAFR BALANCE			
RECONCILIATION OF R.E., CONTR. CAPITAL & ADJUST. BALANCES TO CAFR		(A) + (C) + (D)	\$498,606

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

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**State of New Mexico  
FY 2019 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: Statement of Net Assets – the statement is presented in GSD's Audit on pages 22 and 23.
2. Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Assets – the statement is presented in GSD's Audit on page 24.

**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, 2017.
2. Non-operating transfers out to other funds – A transfer of \$17,500,000 was made to the General Fund during the fiscal year ended June 30, 2017.

**IV. Prior Year Adjustments**

There were no prior year adjustments to the fund balance during the fiscal year ended June 30, 2017.



## **V. Billing Methodology**

The billing rates are developed based on information contained in the actuarial study of the various funds managed by the GSD Risk Management Division. In addition, an administrative cost that includes an allocation from the State-wide cost allocation plan, an assessment from the GSD Office of the Secretary, the GSD Administrative Services Division, and the Risk Management Operating Fund is added to the cost factor. The total premium is basically computed as follows:

1. A loss development factor is computed by computing an average of the last five years for the “limited reported incurred losses” and dividing that by the average of the last five years “projected ultimate limited losses”.
2. Multiply the total losses of the prior five years “limited reported incurred losses” by the loss development factor, and dividing the result by 5 to obtain an “Annual Base Premium”.
3. Add director adjustment, if any, plus any other special/designated premiums.
4. Multiply the result in step 3 by an “exposure” and “experience” factor.

## **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, 2017”.

## **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, 2017

THE PUBLIC LIABILITY (FUND 357)

	<b>FUND TOTAL</b>
<b>Assets:</b>	
Current Assets:	
State General Fund Investment Pool	\$49,322,055
Interest Receivables	0
Accounts/Trade Receivables	1,069,770
Allowance for Doubtful Accounts	(1,069,770)
Due from/(to) Other Funds	0
Due from Other Agencies	0
Inventories	0
Total Current Assets	<u>49,322,055</u>
Noncurrent Assets:	
Capital Assets	0
Accumulated Depreciation	0
Total Noncurrent Assets	<u>0</u>
<b>Total Assets</b>	<u><u>\$49,322,055</u></u>
<b>Liabilities:</b>	
Current Liabilities	
Claims Payable	\$37,672,389
Accounts Payable	1,448,792
Deferred Revenue	0
Accrued Expenses	0
Due to Other Funds	0
Due to Other Agencies	0
Accrued Compensated Absences	0
Total Current Liabilities	<u>39,121,181</u>
Long-Term Liabilities	
Claims Payable	<u>45,472,126</u>
<b>Total Liabilities</b>	<u>84,593,307</u>
<b>Net Assets:</b>	
Invested in Capital Assets, Net of Related Debt	
Restricted for Insurance/Claims	0
Unrestricted	<u>(35,271,252)</u>
<b>Total Net Assets</b>	<u>(35,271,252)</u>
<b>Total Liabilities and Net Assets</b>	<u><u>\$49,322,055</u></u>
<b>Source of Information:</b>	
Independent Accountant's Reports and Financial Statements - Pages 22 and 23.	

STATE OF NEW MEXICO  
GENERAL SERVICES DEPARTMENT  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS  
AS OF JUNE 30, 2017

THE PUBLIC LIABILITY (FUND 357)

		<b>FUND TOTAL</b>
<b>Operating Revenues</b>		
Service Fees/Premiums		\$46,431,383
Interest Income		301,412
Other Revenue		15,132,324
Total Operating Revenues		<u>61,865,119</u>
<b>Operating Expenses</b>		
Current Expenses		
Personal Services	\$0	
Employee Benefits	0	
In-State Travel	0	
Maintenance and Repairs	0	
Supplies	38,805	
Contractual Services	12,812,433	
Bad Debts	0	
Operating Costs	17,870,048	
Other Costs	<u>0</u>	30,721,286
Depreciation		0
Capital Outlays		<u>0</u>
Total Operating Expenses		<u>30,721,286</u>
Operating Income (Loss)		<u>31,143,833</u>
<b>Non Operating Revenues (Expenses)</b>		
Disposal of Assets - Gain		0
Disposal of Assets - (Loss)		0
Intra-agency Transfers		(1,706,500)
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>	0
Total Nonoperating Revenue (Expenses)		<u>(1,706,500)</u>
Income Before Transfers		<u>29,437,333</u>
<b>Transfers</b>		
Transfers From Other Funds		0
Transfers To Other Funds		(17,500,000)
Total Transfers		<u>(17,500,000)</u>
Change in Net Assets		11,937,333
<b>Net Assets - Beginning of Year, as Previously Reported</b>		(47,208,585)
<b>Adjustments Applicable to Prior Year</b>		<u>0</u>
<b>Net Assets - End of Year</b>		<u>(\$35,271,252)</u>
<b>Source of Information:</b>		
Independent Accountant's Reports and Financial Statements - Pages 24.		

STATE OF NEW MEXICO  
 THE PUBLIC LIABILITY (FUND 357)  
 RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES  
 AS OF JUNE 30, 2017

**PART I RETAINED EARNINGS BALANCE**

RETAINED EARNINGS BALANCE JULY 1, 2016			
Balance Per Prior Year's Reconciliation of Fund to			(\$50,578,072)
FY 2017 RETAINED EARNINGS INCREASE(DECREASE) Per CAFR			
Revenues			
Service Fees/Revenue	\$46,431,383		
Interest Income	301,412		
Other Revenue	15,132,324		
Gain on Disposal of Assets	0		
Other Financing Sources	0		
Total Revenues			61,865,119
Expenditures (Actual Costs):			
Per State's Financial Report			
Current Operating Expenses	30,721,286		
Depreciation	0		
Intra-agency transfers (Risk Management Operating Fund 352)	1,706,500		
Capital Outlays	0		
Disposal of Assets - Loss	0		
Other Financing Uses	0		
Total Per Financial Statements	32,427,786		
Deductions Unallowable Costs			
Provision for Losses	0		
Less Capital Outlay \$5,000 or Greater	0		
Other	0		
Total Deductions			0
Additional Allowable Costs			
FY 2017 SWCAP Costs	0		
Other	0		
Total Additions			0
Allowable Expenditures			32,427,786
Adjustments:			
Prior Period Adjustments	0		
Imputed Interest Earnings	0		
Total Adjustments			0
RETAINED EARNINGS BALANCE JUNE 30, 2017	(A)		(\$21,140,739)
Allowable Reserve (60 days)	(B)		5,330,595
Excess Balance (A) - (B)			(26,471,334)

**PART II CONTRIBUTED CAPITAL BALANCE**

CONTRIBUTED CAPITAL BALANCE JULY 1, 2016			0
TRANSFERS Per CAFR (Supported By Official Accounting Records)			
Plus: Transfers In	0		
Less: Transfers Out	(17,500,000)		
Net Transfers			(17,500,000)
CONTRIBUTED CAPITAL BALANCE JUNE 30, 2017	(C)		(\$17,500,000)

**PART III ADJUSTMENTS BALANCE**

ADJUSTMENTS BALANCE JULY 1, 2016			3,369,487
ADJUSTMENTS:			
Deductions Unallowable Costs	0		
Additional Allowable Costs	0		
Imputed Interest Earnings	0		
Total Adjustments			0
ADJUSTMENTS BALANCE JUNE 30, 2017	(D)		\$3,369,487

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

RECONCILIATION OF R.E., CONTR. CAPITAL & ADJUST. BALANCES TO CAFR		(A) + (C) + (D)	(\$35,271,252)
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***GSD RISK MANAGEMENT DIVISION – WORKERS’  
COMPENSATION***

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**State of New Mexico  
FY 2019 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: Statement of Net Assets – the statement is presented in GSD's Audit on pages 22 and 23.
2. Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Assets – the statement is presented in GSD's Audit on page 24.

**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, 2017.
2. Non-operating transfers out to other funds – A transfer of \$3,000,000 was made to the General Fund during the fiscal year ended June 30, 2017.

**IV. Prior Year Adjustments**

There were no prior year adjustments to the fund balance during the fiscal year ended June 30, 2017.

## **V. Billing Methodology**

The billing rates are developed based on information contained in the actuarial study of the various funds managed by the GSD Risk Management Division. In addition, an administrative cost that includes an allocation from the State-wide cost allocation plan, an assessment from the GSD Office of the Secretary, the GSD Administrative Services Division, and the Risk Management Operating Fund is added to the cost factor. The total premium is basically computed as follows:

1. A loss development factor is computed by computing an average of the last five years for the “limited reported incurred losses” and dividing that by the average of the last five years “projected ultimate limited losses”.
2. Multiply the total losses of the prior five years “limited reported incurred losses” by the loss development factor, and dividing the result by 5 to obtain an “Annual Base Premium”.
3. Add director adjustment, if any, plus any other special/designated premiums.
4. Multiply the result in step 3 by an “exposure” and “experience” factor.

## **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, 2017”.

## **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, 2017

THE WORKER'S COMPENSATION RETENTION (FUND 359)

	<b>FUND TOTAL</b>
<b>Assets:</b>	
Current Assets:	
State General Fund Investment Pool	\$22,992,563
Interest Receivables	0
Accounts/Trade Receivables	1,089,757
Allowance for Doubtful Accounts	(1,089,757)
Due from/(to) Other Funds	0
Due from Other Agencies	0
Inventories	0
Total Current Assets	<u>22,992,563</u>
Noncurrent Assets:	
Capital Assets	0
Accumulated Depreciation	0
Total Noncurrent Assets	<u>0</u>
<b>Total Assets</b>	<u><u>\$22,992,563</u></u>
<b>Liabilities:</b>	
Current Liabilities	
Claims Payable	\$11,190,681
Accounts Payable	203,219
Accrued Expenses	0
Due to Other Funds	0
Due to Other Agencies	0
Loan Payable	0
Accrued Compensated Absences	0
Total Current Liabilities	<u>11,393,900</u>
Long-Term Liabilities	
Claims Payable	<u>36,858,224</u>
<b>Total Liabilities</b>	<u>48,252,124</u>
<b>Net Assets:</b>	
Invested in Capital Assets, Net of Related Debt	0
Restricted for Insurance/Claims	0
Unrestricted	<u>(25,259,561)</u>
<b>Total Net Assets</b>	<u>(25,259,561)</u>
<b>Total Liabilities and Net Assets</b>	<u><u>\$22,992,563</u></u>
<b>Source of Information:</b>	
Independent Accountant's Reports and Financial Statements - Pages 22 and 23.	



STATE OF NEW MEXICO  
GENERAL SERVICES DEPARTMENT  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS  
AS OF JUNE 30, 2017

THE WORKER'S COMPENSATION RETENTION (FUND 359)

		<b>FUND TOTAL</b>
<b>Operating Revenues</b>		
Service Fees/Premiums		\$20,509,228
Interest Income		138,986
Other Revenue		1,435,538
Total Operating Revenues		<u>22,083,752</u>
<b>Operating Expenses</b>		
Current Expenses		
Personal Services	\$0	
Employee Benefits	0	
In-State Travel	0	
Out-of-State Travel	0	
Maintenance and Repairs	0	
Supplies	34,805	
Contractual Services	816,259	
Allowance for Bad Debts	0	
Operating Costs	15,126,842	
Other Costs	<u>0</u>	15,977,906
Depreciation		0
Capital Outlays		<u>0</u>
Total Operating Expenses		<u>15,977,906</u>
Operating Income (Loss)		<u>6,105,846</u>
<b>Non Operating Revenues (Expenses)</b>		
Disposal of Assets - Gain		0
Disposal of Assets - (Loss)		0
Intra-agency Transfer		(1,582,400)
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>	0
Total Nonoperating Revenue (Expenses)		<u>(1,582,400)</u>
Income Before Transfers		<u>4,523,446</u>
<b>Transfers</b>		
Transfers From Other Funds		0
Transfers To Other Funds		<u>(3,000,000)</u>
Total Transfers		<u>(3,000,000)</u>
Change in Net Assets		1,523,446
<b>Net Assets - Beginning of Year, as Previously Reported</b>		(26,783,007)
<b>Adjustments Applicable to Prior Year</b>		<u>0</u>
<b>Net Assets - End of Year</b>		<u><u>(\$25,259,561)</u></u>
<b>Source of Information:</b>		
Independent Accountant's Reports and Financial Statements - Page 24.		

STATE OF NEW MEXICO  
 THE WORKER'S COMPENSATION RETENTION (FUND 359)  
 RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES  
 AS OF JUNE 30, 2017

**PART I RETAINED EARNINGS BALANCE**

RETAINED EARNINGS BALANCE JULY 1, 2016			
Balance Per Prior Year's Reconciliation of Fund to			(\$25,563,296)
FY 2017 RETAINED EARNINGS INCREASE(DECREASE) Per CAFR			
Revenues			
Service Fees/Revenue	\$20,509,228		
Interest Income	138,986		
Other Revenue	1,435,538		
Other Financing Sources	0		
Total Revenues			22,083,752
Expenditures (Actual Costs):			
Per State's Financial Report			
Current Operating Expenses	15,977,906		
Depreciation	0		
Intra-agency transfers (Risk Management Operating Fund 352)	1,582,400		
Capital Outlays	0		
Disposal of Assets - Loss	0		
Other Financing Uses (Prior year warrant cancellation)	0		
Total Per Financial Statements	17,560,306		
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 2017 SWCAP Costs	0		
Other	0		
Total Additions			0
Allowable Expenditures			17,560,306
Adjustments:			
Prior Period Adjustments	0		
Imputed Interest Earnings	0		
Total Adjustments			0
RETAINED EARNINGS BALANCE JUNE 30, 2017	(A)		(\$21,039,850)
Allowable Reserve (60 days)	(B)		2,886,626
Excess Balance (A) - (B)			(23,926,476)

**PART II CONTRIBUTED CAPITAL BALANCE**

CONTRIBUTED CAPITAL BALANCE JULY 1, 2016			0
TRANSFERS Per CAFR (Supported By Official Accounting Records)			
Plus: Transfers In	0		
Less: Transfers Out	(3,000,000)		
Net Transfers			(3,000,000)
CONTRIBUTED CAPITAL BALANCE JUNE 30, 2017	(C)		(\$3,000,000)

**PART III ADJUSTMENTS BALANCE**

ADJUSTMENTS BALANCE JULY 1, 2016			(1,219,711)
ADJUSTMENTS:			
Deductions Unallowable Costs	0		
Additional Allowable Costs	0		
Imputed Interest Earnings	0		
Total Adjustments			0
ADJUSTMENTS BALANCE JUNE 30, 2017	(D)		(\$1,219,711)

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

RECONCILIATION OF R.E., CONTR. CAPITAL & ADJUST. BALANCES TO CAFR		(A) + (C) + (D)	(\$25,259,561)
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***GSD RISK MANAGEMENT DIVISION – GROUP HEALTH  
AND LIFE INSURANCE***

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**State of New Mexico  
FY 2019 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).

**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: Statement of Net Assets – the statement is presented in GSD's Audit on pages 22 and 23.
2. Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Assets – the statement is presented in GSD's Audit on page 24.

**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, 2017.
2. Non-operating transfers out to other funds – There were no non-operating transfers out during the fiscal year ended June 30, 2017.

**IV. Prior Year Adjustments**

There were no prior year adjustments to the fund balance during the fiscal year ended June 30, 2017.

## **V. Billing Methodology**

Each year an analysis is 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 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 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, 2017

THE GROUP INSURANCE PREMIUM STABILIZATION (FUND 752)

	<b>FUND TOTAL</b>
<b>Assets:</b>	
Current Assets:	
State General Fund Investment Pool	\$23,402,745
Interest Receivables	0
Accounts/Trade Receivables	690,139
Allowance for Doubtful Accounts	(129,796)
Due from/(to) Other Funds	0
Due from Other Agencies	0
Other Assets	0
Inventories	0
Total Current Assets	<u>23,963,088</u>
Noncurrent Assets:	
Capital Assets	
Accumulated Depreciation	
Total Noncurrent Assets	<u>0</u>
<b>Total Assets</b>	<b><u>\$23,963,088</u></b>
<b>Liabilities:</b>	
Current Liabilities	
Claims Payable	\$40,813,995
Accounts Payable	5,770,736
Deferred Revenue	1,010,309
Accrued Expenses	0
Due to Other Funds	0
Due to Other Agencies	600,149
Accrued Compensated Absences	0
Total Current Liabilities	<u>48,195,189</u>
Long-Term Debt	
Compensated Absences Payable	<u>0</u>
<b>Total Liabilities</b>	<b><u>48,195,189</u></b>
<b>Net Assets:</b>	
Invested in Capital Assets, Net of Related Debt	0
Restricted for Insurance/Claims	0
Unrestricted	<u>(24,232,101)</u>
<b>Total Net Assets</b>	<b><u>(24,232,101)</u></b>
<b>Total Liabilities and Net Assets</b>	<b><u>\$23,963,088</u></b>
<b>Source of Information:</b>	
Independent Accountant's Reports and Financial Statements - Pages 22 and 23.	

STATE OF NEW MEXICO  
GENERAL SERVICES DEPARTMENT  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS  
AS OF JUNE 30, 2017

THE GROUP INSURANCE PREMIUM STABILIZATION (FUND 752)

		<b>FUND TOTAL</b>
<b>Operating Revenues</b>		
Service Fees/Premiums		\$333,812,809
Interest Income		156,854
Other Revenue		493,642
Total Operating Revenues		<u>334,463,305</u>
<b>Operating Expenses</b>		
Current Expenses		
Personal Services	\$0	
Employee Benefits	0	
In-State Travel	296	
Out-of-State Travel	0	
Maintenance and Repairs	0	
Supplies	13,197	
Contractual Services	18,348,631	
Operating Costs	327,098,467	
Other Costs	<u>0</u>	345,460,591
Depreciation		0
Capital Outlays		<u>0</u>
Total Operating Expenses		<u>345,460,591</u>
Operating Income (Loss)		<u>(10,997,286)</u>
<b>Non Operating Revenues (Expenses)</b>		
Disposal of Assets - Gain		0
Disposal of Assets - (Loss)		0
Intra-agency Transfer		(4,249,500)
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>(4,249,500)</u>
Income Before Transfers		<u>(15,246,786)</u>
<b>Transfers</b>		
Transfers From Other Funds		0
Transfers To Other Funds		<u>0</u>
Total Transfers		<u>0</u>
Change in Net Assets		(15,246,786)
<b>Net Assets - Beginning of Year, as Previously Reported</b>		(8,985,315)
<b>Adjustments Applicable to Prior Year</b>		<u>0</u>
<b>Net Assets - End of Year</b>		<u>(\$24,232,101)</u>
<b>Source of Information:</b>		
Independent Accountant's Reports and Financial Statements - Page 24.		

STATE OF NEW MEXICO  
 THE GROUP INSURANCE PREMIUM STABILIZATION (FUND 752)  
 RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES  
 AS OF JUNE 30, 2017

**PART I RETAINED EARNINGS BALANCE**

RETAINED EARNINGS BALANCE JULY 1, 2016			
Balance Per Prior Year's Reconciliation of Fund to			(\$13,787,976)
FY 2017 RETAINED EARNINGS INCREASE(DECREASE) Per CAFR			
Revenues			
Service Fees/Revenue	\$333,812,809		
Interest Income	156,854		
Other Revenue	493,642		
Other Financing Sources	0		
Total Revenues			334,463,305
Expenditures (Actual Costs):			
Per State's Financial Report			
Current Operating Expenses	345,460,591		
Depreciation	0		
Intra-agency transfers (Risk Management Operating Fund 352)	4,249,500		
Capital Outlays	0		
Disposal of Assets - Loss	0		
Other Financing Uses	0		
Total Per Financial Statements	349,710,091		
Deductions Unallowable Costs			
Provision for Losses	0		
Less Capital Outlay \$5,000 or Greater	0		
Other	0		
Total Deductions			0
Additional Allowable Costs			
FY 2017 SWCAP Costs	0		
Other	0		
Total Additions			0
Allowable Expenditures			349,710,091
Adjustments:			
Prior Period Adjustments	0		
Imputed Interest Earnings	0		
Total Adjustments			0
RETAINED EARNINGS BALANCE JUNE 30, 2017	(A)		(\$29,034,762)
Allowable Reserve (60 days)	(B)		57,486,590
Excess Balance (A) - (B)			(86,521,352)

**PART II CONTRIBUTED CAPITAL BALANCE**

CONTRIBUTED CAPITAL BALANCE JULY 1, 2016			0
TRANSFERS Per CAFR (Supported By Official Accounting Records)			
Plus: Transfers In	0		
Less: Transfers Out	0		
Net Transfers			0
CONTRIBUTED CAPITAL BALANCE JUNE 30, 2017	(C)		\$0

**PART III ADJUSTMENTS BALANCE**

ADJUSTMENTS BALANCE JULY 1, 2016			4,802,661
ADJUSTMENTS:			
Deductions Unallowable Costs	0		
Additional Allowable Costs	0		
Imputed Interest Earnings	0		
Total Adjustments			0
ADJUSTMENTS BALANCE JUNE 30, 2017	(D)		\$4,802,661

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

RECONCILIATION OF R.E., CONTR. CAPITAL & ADJUST. BALANCES TO CAFR		(A) + (C) + (D)	(\$24,232,101)
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***THE END***

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