

# **LUNA COUNTY BOARD OF COUNTY COMMISSIONERS**

**Barbara L. Reedy**  
**Chairperson**

**John S. Sweetser**  
**Member**

**Linda M. Smrkovsky**  
**Member**

**Thursday March 11, 2021**

**9:00 a.m.**

**Work Session**

**Luna County Courthouse**

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1. **Call to Order:** Chair Reedy to commence meeting (At this time, please silence your cell phones and any other electronic devices) Pledge of Allegiance, State Pledge
2. **Roll Call:**
3. **Presentation:** New Mexico Revenue and Expenditure Study
4. **Public Comment:** The Public has the opportunity to provide comment at this time pertaining to items on the agenda only. Please be advised that this is not a question and answer period. Your comments specific to the agenda items will be limited to three minutes unless the Board of County Commissioners requests more information. The time limit and opportunity to speak is given in an effort to allow public input on business matters of the County to move the agenda forward in a prompt yet efficient manner. Comment will not be allowed on individual agenda items as they are discussed by the County Commissioners during new business.
5. **New Business:**
  - a. Drug and Alcohol Policy  
**DISCUSSION ONLY**
  - b. Employee Award Recognition  
**DISCUSSION ONLY**

**Adjourn:**

**Luna County**  
**Pre-Employment/ Reasonable Suspicion/Return to Work**  
**Drug/Alcohol testing for**  
**Non-CDL employees.**

**PURPOSE AND APPLICABILITY:**

The purpose of this testing policy is to establish Luna County's program and the procedures for implementing a pre-employment/reasonable suspicion/return to work drug and alcohol testing policy. This policy is also to protect the physical and psychological well-being of all the employees at the County's facilities and job sites and protect the safety of the public. Use of intoxicants and drugs that alter the ability to function on the job in an effective and safe manner will not be tolerated. The use of or condition of being under the influence of drugs/alcohol while at work can affect the morale of other employees as well as increase accidents, theft, and absenteeism.

This testing policy is a critical step in establishing and maintaining an efficient and safe work force and will be applied in conjunction with all established County policies, procedures and programs.

The County will vigorously pursue the enforcement of this policy, and will make efforts to protect the privacy of its employees. It is the intent of this policy to encourage and support employee recovery from substance abuse through the County Employee Assistance Program, (EAP), unless the EAP proves ineffective for that employee. This policy applies to all Luna County positions/classifications not covered as CDL, or under a federally mandated policy.

***PROHIBITED CONDUCT & RESPONSIBILITIES***

Employees subject to this policy will also be subject to discipline if they:

1. Refuse to sign a consent form or refuse to provide a urine and/or breath sample (which refusal shall constitute a verified positive drug and/or alcohol test result): or
2. Attempt to alter, taint, or otherwise provide a false sample.
3. Test positive for the presence of drugs or alcohol.

***EDUCATION***

Every affected Luna County employee will receive a copy of this policy and will be asked to read a copy of the Drug/Alcohol Policy. It shall be the responsibility of all supervisors to ensure that all employees under their authority read and understand this policy. All supervisory

personnel who are designated to determine whether reasonable suspicion exists will also receive a minimum of one hundred and twenty (120) minutes of training on the physical, behavioral, speech, and performance indicators necessary to establish reasonable suspicion of drug and alcohol use.

### ***SUBSTANCES TESTED***

#### **A. Alcohol**

Employees subject to alcohol testing will have a sample of their breath tested for the presence of beverage alcohol, ethyl alcohol or other low molecular weight alcohol including methyl or isopropyl alcohol. Breath alcohol testing forms shall be used. A breath alcohol level of 0.04% blood alcohol content or greater constitutes a positive test result. A confirmation test will be given if an employee's initial breath alcohol test level exceeds 0.04.

#### **B. Drugs**

Employees subject to drug testing will have a sample of their urine tested for the presence of (5) drugs, as follows:

1. Marijuana
2. Cocaine
3. Opiates
4. Amphetamines
5. Phencyclidine

All drug tests will be reported by the certified drug and alcohol technician. Any positive test will be reviewed by a certified licensed physician Medical Review Officer (MRO). With respect to verified positive drug tests, the MRO will notify the employee that the employee has seventy-two (72) hours following notification which to request, at the employee's own expense, that the split urine specimen be tested by another Department of Health and Human Service (DHHS) certified testing laboratory. In the event that the split sample is negative, the employee will be reimbursed for expense of the test.

Failure to request testing of the split specimen within seventy-two (72) hours of being notified of a positive test by the MRO will result in the test results from the original specimen being accepted as the final test results.

Any refusal to submit to a drug/alcohol test, and all positive drug/alcohol tests, will be reported immediately by the testing facility to the Luna County's Drug and Alcohol Program Manager (DAPM) or designee as required.

### ***Required Tests***

#### ***Pre-employment -***

1. All applicants for employment in a covered position will be informed that their employment into a covered position is contingent upon passing a test for controlled substances. Successfully passing the test requires a negative result for controlled substances as verified by a Certified Drug and Alcohol Technician.
2. Refusal to test by any finalist for a covered position will result in the individual not being hired into that position. Luna County will pay the costs associated with pre-employment testing.
3. Luna County will not pay the candidate's time for a pre-employment test.

#### ***Post-accident –***

#### ***Reasonable suspicion-***

#### ***Return-to-duty-***

### ***RETURN TO WORK TESTING***

Employees who have been disciplined in accordance with this policy as a result of their first positive test indicating the presence of one or more of the substances listed in [REDACTED] will be required, prior to returning to work, to take a return to duty alcohol and/or drug test with a verified negative result in accordance with Luna County's alcohol and drug testing procedures.

### ***FOLLOW UP TESTING***

## ***CONSEQUENCES OF THE MISUSE OF DRUGS AND ALCOHOL***

Applicants who refuse to cooperate in a drug test or who test positive will not be hired and will be ineligible for rehire pursuant to the Luna County Personnel Ordinance No. 23.

Employees who refuse to cooperate in required tests or who use, possess, buy, sell, manufacture or dispense an illegal drug in violation of this policy will be subject to disciplinary action up to and including termination. If the employee refuses to be tested, yet the company believes he or she is impaired, under no circumstances will the employee be allowed to drive himself or herself home.

Employees who test positive, or otherwise violate this policy, will be subject to disciplinary action up to and including termination. The County Manager, in his/her sole discretion, may offer an employee who violates this policy or tests positive the opportunity to return to work on a last-chance basis pursuant to mutually agreeable terms, which could include follow-up drug testing at times and frequencies determined by the County for a minimum of one year but not more than two years as well as a waiver of the right to contest any termination resulting from a subsequent positive test. If the employee either does not complete the rehabilitation program or tests positive after completing the rehabilitation program, the employee will be immediately discharged from employment.

## ***CONFIDENTIALITY***

All testing will be conducted in accordance with the federal regulations cited herein to ensure test results are accurate and reliable. Further, Luna County will carry out this policy in a manner that respects the dignity and confidentiality of those involved. No laboratory reports or test results shall appear in the employee's employment history unless they are a part of the disciplinary action taken. Disciplinary actions with regards to positive tests will be in an employee's personnel file for a minimum of 2 years or longer based on the EAP evaluator's recommendation for follow up testing, up to a maximum of (60) sixty months.

Laboratory reports and test results shall be placed in a special locked file maintained by the Drug/Alcohol Program Manager. Files relating to laboratory reports or test results maintained by the Drug/Alcohol Program Manager must be kept confidential and shall be disclosed only by consent of the patient. Test information, however, shall be released to the employee, the employer, or the decision maker in a lawsuit, grievance, or other proceeding initiated by or on behalf of the employee and arising from a certified positive drug or alcohol test. Upon request, an employee is entitled to obtain copies of any records pertaining to the employee's use of drugs or alcohol, including any records pertaining to the employee's drug or alcohol tests.

## ***EMPLOYEE ASSISTANCE PROGRAM/SELF REFERRAL***

Luna County takes seriously its commitment to provide safe conditions to the public and its employees. Recognizing this commitment, the County maintains an Employee Assistance Program (EAP) that can provide access to professional services in an effort to

aid any employee who has an alcohol or chemical dependency problem. Participation in this program is voluntary and all records regarding self-referral or acknowledgement will be kept confidential to the extent required by law.

All employees who suspect they may have alcohol or substance abuse problems are strongly encouraged to utilize employee assistance program resources before the problem affects their employment status. There will be no disciplinary action involved for voluntary self-referral to the EAP. Voluntary self-referral, however, shall not relieve the employee from responsibility for adequate job performance. Self-referral after notification of a required drug or alcohol test will not eliminate the requirement to take such a test and will not preclude the taking of a disciplinary action against an individual who fails a required drug or alcohol test.

Any costs for counseling or rehabilitation above and beyond the County's EAP allocation shall be the responsibility of the employee.



**January 2021**

**Prepared by**  
Arrowhead Center

**Sponsored by**  
Eddy County New Mexico



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New Mexico State University  
Las Cruces, NM 88003**

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# **State of New Mexico County-Level Revenue & Expenditure Analysis, 2015-2019**

January 2021

Prepared by

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&  
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# Executive Summary

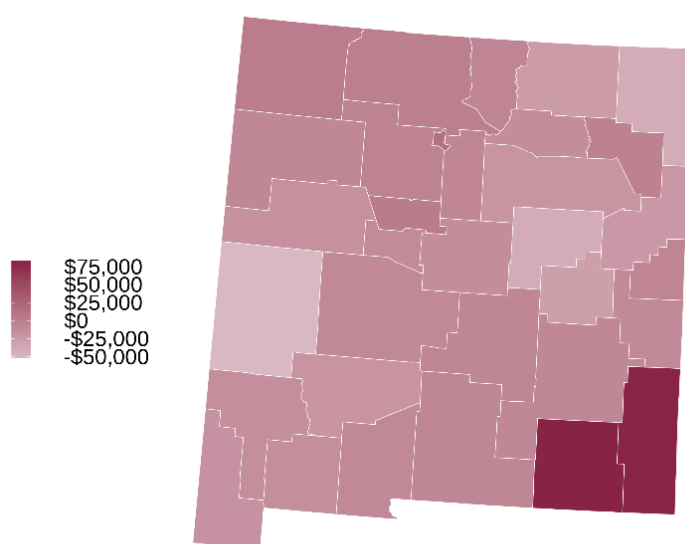
This report is an analysis of the State of New Mexico's county-level revenues and expenditures over the last five years of available data, 2015-2019. The analysis estimates the amount of revenue contributed to the State of New Mexico by each county and the State of New Mexico's expenditures in each county on a per capita basis.

New Mexico state budgets are typically allocated to departments and branches which then allocate to counties through various mechanisms and sub-departments. New Mexico also has a diverse mix of taxes and revenues. County-level revenue and expenditure data is not readily available. In this study, revenue sources and expenditures were investigated individually and allocated to counties through various methods and approaches. The methods of analysis for each category are described in detail in the Methodology section of this report.

For the revenue analysis, we considered revenues from Gross Receipts Tax (including Compensating Tax and Selective Taxes), Property Taxes, Motor Vehicle Revenues, Personal Income Taxes, Corporate Income Taxes, State Land Revenue, Federal Land Revenue returned to New Mexico, and Oil & Gas Severance Taxes including School Tax, Severance Tax, Conservation Tax, and Production Tax.

For the expenditure analysis, we primarily studied the annual House Bill 2 (HB2) from the 2014-2018 legislative sessions which set the budgets for fiscal years 2015-2019, the New Mexico Department of Finance & Administration General Fund Year to Date Revenue Accruals, and the New Mexico Comprehensive Annual Financial Reports (CAFR) over the same period.<sup>1</sup> Each major fund was analyzed individually as the county-level allocations vary by fund, as do the departments and branches supported by those funds. The major categories/funds investigated were

**Figure 1 - County-Level Net Contributions per capita, 2015-2019**



<sup>1</sup> (New Mexico Legislature, 2020), (New Mexico Department of Finance & Administration, 2020) & (New Mexico Department of Finance & Administration, 2019)

Legislative; Judicial; General Control; Commerce & Industry; Agriculture, Energy, & Natural Resources; Health, Hospitals, & Human Services; Public Safety; Transportation; and Education, following the grouping methods of the annual HB2.

The analysis was used to estimate each county's contribution to the state budget and expenditures from the state budget. Table 1 shows the top five net contributing counties during the period 2015-2019. Figure 1 shows a map with findings for each county. Details for each of New Mexico's 33 counties is available in the Appendix.

**Table 1 – Top 5 Net Contributing Counties to State Budget, 2015-2019, per capita**

| <b>County</b>            | <b>Contribution<br/>per person</b> | <b>Expenditure<br/>per person</b> | <b>Net per person</b> | <b>Rank</b> |
|--------------------------|------------------------------------|-----------------------------------|-----------------------|-------------|
| <b>Eddy County</b>       | <b>\$101,795</b>                   | <b>\$19,195</b>                   | <b>\$82,599</b>       | <b>1</b>    |
| <b>Lea County</b>        | <b>\$102,670</b>                   | <b>\$21,141</b>                   | <b>\$81,530</b>       | <b>2</b>    |
| <b>Los Alamos County</b> | <b>\$27,004</b>                    | <b>\$11,974</b>                   | <b>\$15,030</b>       | <b>3</b>    |
| <b>Bernalillo County</b> | <b>\$28,657</b>                    | <b>\$23,990</b>                   | <b>\$4,667</b>        | <b>4</b>    |
| <b>San Juan County</b>   | <b>\$18,191</b>                    | <b>\$15,687</b>                   | <b>\$2,503</b>        | <b>5</b>    |

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# Disclaimer

The purpose and scope of this report is to provide an estimation of the State of New Mexico's county-level revenues and expenditures from 2015-2019. All material included in this document is based on data/information gathered from the best available sources. Due diligence has been taken to compile this document; however, with any estimation, numerous factors and assumptions can be inexact. Assumptions and methodologies used in the study are discussed in detail in this report. Arrowhead Center does not in any way assume liability for any financial or other loss resulting from this report when undertaking the business activities described herein. Prospective users of this study are encouraged to carry out their own due diligence and gather any additional information considered necessary for making an informed decision. The content of this informational report therefore does not bind Arrowhead Center legally or in any other form.



# Methodology

New Mexico state budgets are typically allocated to departments and branches which then allocate to counties through various mechanisms and sub-departments. New Mexico also has a diverse mix of taxes and revenues. County-level revenue and expenditure data is not readily available. In this study, revenue sources and expenditures were investigated individually and allocated to counties through various methods and approaches.

For the revenue analysis, we considered revenues from Gross Receipts Tax (including Compensating Tax and Selective Taxes), Property Taxes, Motor Vehicle Revenues, Personal Income Taxes, Corporate Incomes Taxes, State Land Revenue, Federal Land Revenue returned to New Mexico, and Oil & Gas Severance Taxes (including School Tax, Severance Tax, Conservation Tax, and Production Tax). Some of these taxes and revenues are collected in the General Fund and some are allocated to Permanent Funds. For the purpose of this study, regardless of the state fund that received the taxes, it was counted as a contribution to the state.

For the expenditure analysis, we primarily studied each year's House Bill 2 (HB2) from the 2014-2018 legislative sessions which set the budgets for fiscal years 2015-2019, the New Mexico Department of Finance & Administration General Fund Year to Date Revenue Accruals, and the New Mexico Comprehensive Annual Financial Reports (CAFR) over the same period.<sup>2</sup> Each major category was analyzed individually, as the county-level allocations vary by fund, as do the departments and branches supported by those funds. The major categories investigated were Legislative; Judicial; General Control; Commerce & Industry; Agriculture, Energy, & Natural Resources; Health, Hospitals, & Human Services; Public Safety; Transportation; and Education, following the grouping methods of the annual House Bill 2. The methods of analysis for revenues and expenditures are described in detail in the following sections.

Due to the detailed information available, HB2 was used primarily to allocate expenditures to counties. Budgeted expenditures were not reconciled to the actual expenditures, because the actual expenditures shown in the CAFR document were not available in the detail necessary to complete a full reconciliation. Financial activities, such as investment income and debt service payments, which are detailed in the CAFR but not in the budget, were excluded because these activities are not attributable to the specific periods examined. The General Fund Revenue accruals were used to cross-check several revenue sources. We excluded federal revenues and expenses paid by federal sources in order to highlight state level contributions and expenditures.

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<sup>2</sup> (New Mexico Legislature, 2020), (New Mexico Department of Finance & Administration, 2020) & (New Mexico Department of Finance & Administration, 2019)

This approach yielded an estimate of county-level contributions and expenditures for the State of New Mexico based on the relevant data from HB2, CAFR, and specific tax and revenue data.

## Revenue Analysis Approach

We analyzed revenue sources for the State of New Mexico from taxes, fees, land, and service revenues. These revenues were gathered by county for fiscal years 2015-2019. The following sections detail the source and approach to gathering information about the state's revenue sources. For most major revenue sources, direct data was available at the county level; when available, these data were used. For some revenue sources, such data were not readily available. In these cases, we used various estimations based on the data available.

### Gross Receipts Tax

Gross Receipts Taxes were retrieved from the Fiscal Year RP-80 reports available on the New Mexico Taxation & Revenue Department website.<sup>3</sup> This data is available by county. To calculate the Gross Receipt Tax amount applicable to the state, taxable receipts were multiplied by the State Gross Receipts Tax Rate of 5.125%. This tax rate remained constant from 2015-2019. Compensating Tax and the Selective Taxes (Bed Surcharge, Tobacco, Alcoholic Beverage, Insurance, Fire Protection, Franchise, Racing receipts, Private Car, Motor vehicle excise tax, Gaming Tax, Leased Vehicles Surcharge CRS, Gasoline Tax, Telecommunications Relay Surcharge and Boat excise tax) were allocated to counties at the same proportional rate as the Gross Receipts Taxes within the same fiscal year. Compensating Tax and Selective Tax totals are reported by the New Mexico Department of Finance & Authority Revenue Accruals.<sup>4</sup>

### Property Taxes

Property taxes are primarily retained by local governments; however, a portion is passed on to the state budget. For this analysis, only property taxes collected by the state were included, because local revenues are not relevant to a study of the state budget. To calculate the property tax collected at the state level, the NM mill rate of 0.01630 was applied to the total net taxable value of property on Certificates of Property Tax, which were attributable to each county.<sup>5</sup> The mill rate remained constant from 2015-2019.

### Motor Vehicle Revenues

Motor Vehicle Revenues are available at the county level from the New Mexico Taxation & Revenue Department.<sup>6</sup> The revenues are mostly comprised of registrations and should not be confused with the motor vehicle excise tax included above.

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<sup>3</sup> (Taxation & Revenue New Mexico, 2020)

<sup>4</sup> (New Mexico Department of Finance & Administration, 2020)

<sup>5</sup> (New Mexico Department of Finance & Administration, 2020)

<sup>6</sup> (New Mexico Taxation & Revenue, 2020)

## **Personal Income Taxes**

State Personal Income Taxes are not directly available by county. To estimate the county-level Personal Income Tax, we used personal income for each county reported annually by the Bureau of Economic Analysis to assign the shares of the Personal Income Tax to each county.<sup>7</sup> We used statewide Personal Income Tax data reported in the annual CAFR as the basis for this allocation.

## **Corporate Income Taxes**

Corporate Income Tax information is not directly available at the county level, only on a statewide basis in the CAFR.<sup>8</sup> To estimate the county level Corporate Income Tax, the total Corporate Income Tax for the state was assigned to each county based on the county's share of Gross Receipts Taxes, which were available by county.

## **State Land Revenue**

State Land Revenues were gathered from the royalty deductions claimed on state lands in county level reporting available from the New Mexico Taxation & Revenue Department.<sup>9</sup>

## **Federal Land Revenue**

Federal Land Revenue data was available at the county level from the U.S. Department of the Interior, Natural Resources Revenue Data.<sup>10</sup> Due to the mismatch of the New Mexico Fiscal Year ending June 30<sup>th</sup> and Federal Fiscal Year ending September 30<sup>th</sup>, Calendar Year data was used and these amounts were adjusted to reflect the New Mexico Fiscal Year ending June 30<sup>th</sup>. Revenues from royalties, bonuses, rents, inspection fees, civil penalties, and other revenues were included. Of the total revenues generated on federal lands in New Mexico, 49% are returned to the State of New Mexico. We applied this calculation to the reported total federal revenues generated to determine the amount returned to New Mexico.

## **Oil & Gas Severance Taxes**

Oil & Gas Severance taxes including School Tax, Severance Tax, Conservation Tax, and Production Tax were retrieved through county-level reporting available from the New Mexico Taxation & Revenue Department.<sup>11</sup> The taxes are allocated in some cases to the General Fund and

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<sup>7</sup> (Bureau of Economic Analysis, 2019)

<sup>8</sup> (New Mexico Department of Finance & Administration, 2019)

<sup>9</sup> (Taxation & Revenue New Mexico, 2020)

<sup>10</sup> (U.S. Department of the Interior, 2020)

<sup>11</sup> (Taxation & Revenue New Mexico, 2020)

in some cases to Permanent Funds, however all were included in this analysis regardless of the fund they were allocated to.

## **Government Activity Revenues**

Government Activity Revenues arise when government functions charge for services. These charges are applicable to the following categories: General Control; Culture, Recreation, and Natural Resources; Highway and Transportation; Judicial; Legislative; Public Safety; Regulation and Licensing; Health and Human Services; and Education. Charges for services were available in the CAFR by category.<sup>12</sup> Government Activity Revenues were allocated to counties by category based on the expenditure-share the county received for that category.

## **Business Activity Revenues**

Business Activity Revenues are revenues resulting from business-like activities undertaken by the government. The Business Activities included under this category are the State Fair Commission; Miners' Colfax Medical Center; New Mexico State University; Eastern New Mexico University; New Mexico Highlands University; New Mexico Institute of Mining and Technology; New Mexico Military Institute; Western New Mexico University; and University of New Mexico. Revenues were available in the CAFR by category.<sup>13</sup> Business Activity Revenues were allocated to the county where the primary business activities are located.

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<sup>12</sup> (New Mexico Department of Finance & Administration, 2019)

<sup>13</sup> (New Mexico Department of Finance & Administration, 2019)

## Expenditure Analysis Approach

We analyzed expenditures based on the primary budget categories used in HB2: Legislative; Judicial; General Control; Commerce & Industry; Agriculture, Energy, & Natural Resources; Health, Hospitals, & Human Services; Public Safety; Transportation; and Education. The annual HB2 from the 2014-2018 legislative sessions was the primary source of data. The HB2 provides the most specificity for each budget item and the 2014-2018 legislative sessions set the budgets for fiscal years 2015-2019. Based on the information in HB2, and in some cases, additional research, four approaches were used to estimate the location of expenditure:

- Office or Fixed Location was used when available. This was our preferred method. For example, HB2 lists a budget line item for Game & Fish Field Operations. There are four field offices in Bernalillo, Chaves, Colfax, and Doña Ana counties. In this case, the budget for Game & Fish Field Operations was evenly divided among the counties with the four field office locations. Note: when one of the locations was denoted as headquarters, we assigned 25% of the budget to the county with headquarters and evenly distributed the budget for the remaining 75% among the remaining locations.
- Employee-based allocation was used for the Human Services Department and Cooperative Extension Services. This allowed for more detailed allocations, based on the number of employees in each county.
- The Transportation budget was allocated by a combination of county population and miles of public roads in each county.
- Population-based distribution by county was used when activities were statewide and not attributable to a specific location or set of employees. The budgets using this approach are denoted as “All” in the summary tables. For example, the Tourism Development budget is used to support tourism throughout New Mexico. In this case, the budget was distributed across all counties based on population. Additionally, budget items that are available directly to all residents, such as the Public Defender Department, were allocated to the counties by population.

Based on these four approaches, individual line items were attributed to each county for fiscal years 2015-2019. The expenditures were adjusted to remove expenditures covered by federal funding. Federal funding sources primarily cover Health, Hospitals, & Human Services, and contribute to Education and Transportation budgets. Federal funds were not included in this analysis because the costs are not borne directly by New Mexico. The following sections explain the specific approaches used for each category.

## Legislative

Legislative expenditures were allocated to Santa Fe County.

## Judicial

Judicial expenditures were primarily allocated to counties by locations of courts, commissions, and other judicial activities with fixed locations. Judicial expenditures not attributable to a specific location, such as Statewide Judiciary Automation and the Public Defender Department, were allocated to counties based on population.

Magistrate Courts are listed as a single line item in HB2, so the distribution of funds was granted equally to all 47 magistrate courts. Court of Appeals funding was evenly split between the two Courts of Appeals in NM, giving half of the funding to Bernalillo County and half to Santa Fe County. Table 2 shows the locations and assignment of budgeted items under Judicial.

**Table 2 - Locations and assignment of budgeted items under Judicial**

| <b>Budget Item</b>                         | <b>County</b>  |
|--|--|
| <b>New Mexico Compilation Commission</b>   | Santa Fe   |
| <b>Judicial Standards Commission</b>       | Bernalillo   |
| <b>Court of Appeals</b>                    | Bernalillo, Santa Fe   |
| <b>Supreme Court</b>                       | Santa Fe   |
| <b>Administrative Office of the Courts</b> |  |
| <b>Administrative Support</b>              | Santa Fe   |
| <b>Statewide Judiciary Automation</b>      | All  |
| <b>Magistrate Court</b>                    | Catron, Chaves, Cibola, Colfax (2), Curry, De Baca, Doña Ana (3), Eddy (2), Grant (2), Guadalupe, Harding, Hidalgo, Lea (4), Lincoln (2), Los Alamos, Luna, McKinley, Mora, Otero, Quay, Rio Arriba (2), Roosevelt, Sandoval (2), San Juan (2), San Miguel, Santa Fe (2), Sierra, Socorro, Taos, Torrance (2), Union, Valencia (2) |
| <b>Special Court Services</b>              | All  |
| <b>District Courts</b>                     |  |
| <b>1st Judicial District</b>               | Los Alamos, Rio Arriba, Santa Fe   |

|  |                                   |
|--|-----------------------------------|
| <b>2nd Judicial District</b>                           | Bernalillo                        |
| <b>3rd Judicial District</b>                           | Doña Ana                          |
| <b>4th Judicial District</b>                           | Guadalupe, Mora, San Miguel       |
| <b>5th Judicial District</b>                           | Chaves, Eddy, Lea                 |
| <b>6th Judicial District</b>                           | Grant, Hidalgo, Luna              |
| <b>7th Judicial District</b>                           | Catron, Sierra, Socorro, Torrance |
| <b>8th Judicial District</b>                           | Colfax, Taos, Union               |
| <b>9th Judicial District</b>                           | Curry, Roosevelt                  |
| <b>10th Judicial District</b>                          | De Baca, Harding, Quay            |
| <b>11th Judicial District</b>                          | McKinley, San Juan                |
| <b>12th Judicial District</b>                          | Lincoln, Otero                    |
| <b>13th Judicial District</b>                          | Cibola, Sandoval, Valencia        |
| <b>Bernalillo County Metro Court</b>                   | Bernalillo                        |
| <b>District Attorneys</b>                              |                                   |
| <b>1st Judicial District</b>                           | Los Alamos, Rio Arriba, Santa Fe  |
| <b>2nd Judicial District</b>                           | Bernalillo                        |
| <b>3rd Judicial District</b>                           | Doña Ana                          |
| <b>4th Judicial District</b>                           | Guadalupe, Mora, San Miguel       |
| <b>5th Judicial District</b>                           | Chaves, Eddy, Lea                 |
| <b>6th Judicial District</b>                           | Grant, Hidalgo, Luna              |
| <b>7th Judicial District</b>                           | Catron, Sierra, Socorro, Torrance |
| <b>8th Judicial District</b>                           | Colfax, Taos, Union               |
| <b>9th Judicial District</b>                           | Curry, Roosevelt                  |
| <b>10th Judicial District</b>                          | De Baca, Harding, Quay            |
| <b>11th Judicial District</b>                          |                                   |
| <b>11th Judicial District, Division 1</b>              | San Juan                          |
| <b>11th Judicial District, Division 2</b>              | McKinley                          |
| <b>12th Judicial District</b>                          | Lincoln, Otero                    |
| <b>13th Judicial District</b>                          | Cibola, Sandoval, Valencia        |
| <b>Administrative Office of the District Attorneys</b> | Bernalillo                        |
| <b>Public Defender Department</b>                      | All                               |



## General Control

General Control expenditures were primarily allocated to counties by office location. Tax Administration budget was allocated 25% to the head offices in Santa Fe; the remaining 75% was divided evenly to the locations with field offices.

Motor Vehicle allocations were distributed equally among the 33 listed state offices. Municipally run Motor Vehicle offices were not counted in the distribution. County Detention of Prisoners allocation was distributed by 2016 Association of Counties reporting to NM Legislature on the number of juvenile and adult beds found within each county relative to the total count. Table 3 shows the locations and assignment of budgeted items under General Control.

**Table 3 - Locations and assignment of budgeted items under General Control**

| <b>Budget Item</b>  | <b>County</b>  |
|---|--|
| <b>Attorney General</b>   |  |
| Legal Services  | Santa Fe   |
| Medicaid Fraud  | Santa Fe   |
| State Auditor   | Santa Fe   |
| <b>Taxation &amp; Revenue Department</b>  |  |
| Tax Administration  | Santa Fe   |
| District Offices (75% of Tax Administration)                                      | Bernalillo, Chaves, Doña Ana, San Juan, Santa Fe   |
| <b>Motor Vehicle</b>  | Bernalillo (4), Catron, Cibola, Colfax (2), Curry (2), Doña Ana (2), Eddy, Grant (2), Hidalgo, Lincoln, Los Alamos, McKinley, Otero, Quay, Rio Arriba, Roosevelt, San Juan, San Miguel, Santa Fe, Sierra, Socorro, Taos, Torrance, Union, Valencia (2) |
| Property Tax  | Santa Fe   |
| Compliance Enforcement  | Santa Fe   |
| Program Support   | Santa Fe   |
| State Investment Council  | Santa Fe   |
| Administrative Hearings Office  | Santa Fe   |
| <b>Department of Finance Administration</b>                                       |  |
| Policy Development, Fiscal Analysis, Budget Oversight, & Education Accountability | Santa Fe   |
| Community Development, Local Government Assistance, & Fiscal Oversight            | All  |
| Fiscal Management & Oversight   | Santa Fe   |
| Program Support   |  |

|   |   |
|---|---|
| <b>Dues &amp; Special Appropriations (Less Out-of-State Dues Appropriations, Law Enforcement Protection Fund)</b> |   |
| <b>Emergency Water Supply Fund</b>  | Santa Fe  |
| <b>Fiscal Agent Contract</b>  | Santa Fe  |
| <b>State Planning Districts</b>   | COGs: Bernalillo, Chaves, Curry, Grant, McKinley, Santa Fe, Sierra  |
| <b>Statewide Teen Court</b>   | Cibola, Curry, Eddy, Rio Arriba, Lea, Los Alamos, Luna, Otero, Roosevelt, San Juan, Santa Fe, Sierra, Socorro, Taos, Torrance, Valencia   |
| <b>Leasehold Community Assistance</b>   | Santa Fe  |
| <b>NM Acequia Commission, Acequia &amp; Community Ditch Education Program</b>                                     | Santa Fe  |
| <b>Land Grant Council</b>   | Bernalillo  |
| <b>County Detention of Prisoners</b>  | 9415 total beds in 2016 <sup>14</sup> : Bernalillo (2,314), Catron (10), Chaves (419), Cibola (260), Colfax (42), Curry (276), De Baca (20), Doña Ana (846), Eddy (301), Grant (100), Hidalgo (158), Lea (432), Lincoln (144), Los Alamos (26), Luna (423), McKinley (367), Otero (208), Quay (57), Rio Arriba (140), Roosevelt (140), Sandoval (386), San Juan (1,172), San Miguel (150), Santa Fe (725), Socorro (90), Taos (100), Valencia (109) |
| <b>Public Insurance Authority</b>   | Santa Fe  |
| <b>Retiree Health Care Authority</b>  | Bernalillo, Santa Fe  |
| <b>General Services Department</b>  | Santa Fe  |
| <b>Educational Retirement Board</b>   | Bernalillo, Santa Fe  |
| <b>New Mexico Sentencing Commission</b>   | Bernalillo  |
| <b>Governor</b>   | Santa Fe  |
| <b>Lt. Governor</b>   | Santa Fe  |
| <b>Department of Information Technology</b>   | Santa Fe  |
| <b>Public Employees Retirement Association</b>  | Bernalillo, Santa Fe  |
| <b>State Commission for Public Records</b>  | Santa Fe  |
| <b>Secretary of State</b>   | Santa Fe  |
| <b>Personnel Board</b>  | Santa Fe  |
| <b>Public Employees Labor Relations Board</b>   | Santa Fe  |
| <b>State Treasurer</b>  | Santa Fe  |

<sup>14</sup> (New Mexico Association of Counties, 2016)

## Commerce & Industry

Commerce & Industry activities were allocated to specific counties based on where specific department offices were located. Programs with budgets spent statewide were allocated across the counties either evenly or as a percentage of the population; these are denoted as “All” in the Table 4. The Tourism Development program was allocated to counties based on population, as it is an assistive marketing program offered to local tourism officials by the Tourism Department. The PRC's “Public Safety, Other” budget item provides educational and other resources to public safety divisions statewide and is calculated here as a percentage of population to allocate resources by presumed demand. Offices for Commerce & Industry programs are in the following counties: Santa Fe, Bernalillo, Rio Arriba, Doña Ana, and Sierra. Table 4 shows the locations and assignment of budgeted items under Commerce & Industry.

**Table 4 - Locations and assignment of budgeted items under Commerce & Industry**

| <b>Office</b>   | <b>County</b> |
|---|---------------|
| <b>Board of Examiners for Architects</b>  | Santa Fe      |
| <b>Border Authority</b>   | Doña Ana      |
| <b>Tourism Department</b>   |               |
| <b>Marketing &amp; Promotion</b>  | Santa Fe      |
| <b>Tourism Development</b>  | All           |
| <b>New Mexico Magazine</b>  | Santa Fe      |
| <b>Program Support</b>  | Santa Fe      |
| <b>Economic Development Department</b>  | Santa Fe      |
| <b>NM Partnership</b>   | Bernalillo    |
| <b>Regulation &amp; Licensing Department</b>  | Santa Fe      |
| <b>Public Regulation Commission</b>   | Santa Fe      |
| <b>Public Safety, Other</b>   | All           |
| <b>Office of Superintendent of Insurance</b>  | Santa Fe      |
| <b>Medical Board</b>  | Santa Fe      |
| <b>Board of Nursing</b>   | Bernalillo    |
| <b>New Mexico State Fair</b>  | Bernalillo    |
| <b>State Board of Licensure for Professional Engineers &amp; Professional Surveyors</b> | Santa Fe      |
| <b>Gaming Control Board</b>   | Bernalillo    |
| <b>State Racing Commission</b>  | Bernalillo    |
| <b>Board of Veterinary Medicine</b>   | Bernalillo    |
| <b>Cumbres &amp; Toltec Scenic Railroad Commission</b>                                  | Rio Arriba    |
| <b>Office of Military Base Planning &amp; Support</b>                                   | Santa Fe      |
| <b>Spaceport Authority</b>  | Doña Ana      |
| <b>Contractual Services</b>   | Sierra        |

## Agriculture, Energy, & Natural Resources

Budget expenditures for Agriculture, Energy, & Natural Resources were allocated based on locations of the budget items. Museums & Historic Sites appropriation was evenly divided among the 15 sites the State manages under the Cultural Affairs Department. Game & Fish Field Operations appropriation was evenly divided among the four field office locations.

Conservation Services appropriation was evenly divided among the fish hatchery locations and wildlife management areas. Healthy Forests appropriation was split evenly among the six state forestry district offices. State parks appropriation was split evenly among the 35 state parks. Mine reclamation appropriation was split evenly among 32 counties. Los Alamos County was excluded because it has no active or previously active mines.

Oil & Conservation appropriations were allocated 25% to head office in Santa Fe with the remainder evenly divided among the four regional offices in Eddy, Lea, San Juan, and Santa Fe counties. Water Resource Allocation appropriation was split evenly among the six water district offices. Table 5 shows the locations and assignment of budgeted items under Agriculture, Energy, & Natural Resources.

**Table 5 - Locations and assignment of budgeted items under Agriculture, Energy, and Natural Resources**

| <b>Budget Item</b>  | <b>County</b>  |
|---|--|
| <b>Cultural Affairs Department</b>                          | Santa Fe   |
| <b>Museums &amp; Historic Sites</b>                         | Bernalillo (2), De Baca, Doña Ana (2), Lincoln (2), Otero, Rio Arriba, Sandoval (2), Santa Fe (4)      |
| <b>New Mexico Livestock Board</b>                           | Bernalillo   |
| <b>Department of Game &amp; Fish</b>                        |  |
| <b>Field Operations</b>                                     | Bernalillo, Chaves, Colfax, Doña Ana   |
| <b>Conservation Services</b>                                | Catron, Eddy, Guadalupe, Rio Arriba, Sandoval, San Miguel, Taos, Valencia                              |
| <b>Wildlife Depredation &amp; Nuisance Abatement</b>        | Santa Fe   |
| <b>Program Support</b>                                      | Santa Fe   |
| <b>Energy, Minerals, &amp; Natural Resources Department</b> |  |
| <b>Energy Conservation &amp; Management</b>                 | Santa Fe   |
| <b>Healthy Forests</b>                                      | Colfax, Lincoln, Rio Arriba, Sandoval, San Miguel, Socorro   |
| <b>State Parks</b>  | Bernalillo, Chaves, Colfax (3), De Baca, Doña Ana (2), Eddy (2), Grant, Guadalupe, Luna (2), McKinley, |

|  |   |
|--|---|
|  | Mora (2), Otero, Quay, Rio Arriba (2), Roosevelt, Sandoval, San Juan, San Miguel (4), Santa Fe (2), Sierra (3), Torrance, Union |
| <b>Mine Reclamation</b>                        | All (except Los Alamos)   |
| <b>Oil &amp; Gas Conservation</b>              | Santa Fe  |
| <b>Field Districts (75% of Administration)</b> | Eddy, Lea, San Juan, Santa Fe   |
| <b>Program Leadership &amp; Support</b>        | Santa Fe  |
| <b>Youth Conservation Corps</b>                | Santa Fe  |
| <b>Intertribal Ceremonial Office</b>           | McKinley  |
| <b>Commissioner of Public Lands</b>            | Santa Fe  |
| <b>State Engineer</b>                          | Santa Fe  |
| <b>Water Resource Allocation</b>               | Bernalillo, Chaves, Colfax, Doña Ana, Luna, San Juan, Santa Fe  |

## Health, Hospitals, & Human Services

Budget expenditures for Health, Hospitals, & Human Services were allocated based on the locations of the employees and offices associated with the budget items. A significant portion of the expenditures for Health, Hospitals, & Human Services are covered by federal grants. For this analysis, federal expenditures were excluded.

Commission for the Deaf and Hard-of-Hearing appropriations were allocated 25% to the head office and administration in Bernalillo, with the remainder divided evenly across the two regional offices. Commission for the Blind appropriations were allocated 25% going to the head office and administration in Bernalillo, with the remainder divided evenly across the six regional offices. Aging & Long-Term Services Department, Other appropriations were allocated across the 33 counties based on population. Adult Protective Services Department appropriations were allocated 25% to the head office in Bernalillo, with the remainder split evenly among the 33 counties based on population.

The HSD 2020 Data Book provides exact numbers for employees at Human Services Department by division and county, so the personnel line-item budget expenditures were allocated to counties based on the number of Human Services Department employees.<sup>15</sup> The HSD 2020 Data Book also provided enrollment numbers by county for Medicaid, CHIP, Income Support, and Child Support; this data was used for the county-level allocations for these budget items.

Department of Workforce Solutions Labor Relations appropriations were allocated 25% to the head office and administration in Bernalillo County, with the remainder divided evenly across the three regional offices. Department of Workforce Solutions Employment Services and Program Support appropriations were split evenly among the 21 Department of Workforce Solutions offices.

Division of Vocational Rehabilitation Services and Independent Living Services were split evenly among the department's 23 offices. DOH Public Health appropriations were split evenly among the 56 public health offices. DOH Facilities Management appropriations were split evenly among the seven locations managed by facilities management. DOH Administrative appropriations were apportioned among the 17 administrative offices of the NMDOH. Department of Environment Resource Protection, Water Protection, Environment Protection appropriations were split evenly among the regional offices that house these functions. Veterans Services appropriations were split evenly among the 12 offices. Juvenile Justice Facilities appropriations were split evenly among the four juvenile justice facilities. Protective Services appropriations were split evenly among the 28 Children Youth and Families Department offices with offering

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<sup>15</sup> (New Mexico Human Services Department, 2020)

this service. Early Childhood Services appropriations were split among the 21 field offices that handle this service. Behavioral Health Services appropriations were split evenly among the 10 facilities that provide this service. Table 6 shows the locations and assignment of budgeted items under Health, Hospitals, & Human Services.

**Table 6 - Locations and assignment of budgeted items under Health, Hospitals, & Human Services**

| <b>Budget Item</b>   | <b>County/Allocation</b>                                  |
|--|---|
| <b>Office of African American Affairs</b>                  | Bernalillo  |
| <b>Commission for the Deaf and Hard-of-Hearing Persons</b> | Bernalillo  |
| Field Offices (75% of Administration)                      | Bernalillo, Doña Ana                                      |
| <b>Martin Luther King Jr Commission</b>                    | Bernalillo  |
| <b>Commission for the Blind</b>                            | Bernalillo  |
| Field Offices (75% of Administration)                      | Bernalillo, Chaves, Doña Ana, Otero, San Juan, San Miguel |
| <b>Indian Affairs Department</b>                           | Santa Fe  |
| <b>Aging &amp; Long-Term Services Department</b>           |   |
| Consumer & Elder Rights                                    | Santa Fe  |
| Aging Network  | Santa Fe  |
| Other  | All   |
| <b>Adult Protective Services</b>                           | Bernalillo  |
| Field Offices (75% of Administration)                      | All   |
| <b>Program Support</b>                                     | Santa Fe  |
| <b>Human Services Department</b>                           |   |
| <b>Medical Assistance</b>                                  |   |
| Personnel Services & Employee Benefits                     | Based on HSD Staff  |
| Contractual Services                                       | Based on Medicaid & CHIP enrollment                       |
| Other  | Based on Medicaid & CHIP enrollment                       |
| <b>Other, Unknown County Distributions</b>                 | Based on Medicaid & CHIP enrollment                       |
| <b>Medicaid Behavioral Health</b>                          | Based on Medicaid & CHIP enrollment                       |
| <b>Income Support</b>                                      |   |
| Personnel Services & Employee Benefits                     | Based on HSD Staff  |
| Contractual Services                                       | Based on Income Support Distributions                     |
| Other  | Based on Income Support Distributions                     |

| <b>Budget Item</b>                           | <b>County/Allocation</b>   |
|--|--|
| <b>Behavioral Health Services</b>            |  |
| Personnel Services & Employee Benefits       | Based on HSD Staff   |
| Contractual Services                         | Based on Medicaid & CHIP enrollment  |
| Other  | Based on Medicaid & CHIP enrollment  |
| <b>Child Support Enforcement</b>             |  |
| Personnel Services & Employee Benefits       | Based on HSD Staff   |
| Contractual Services                         | Based on Child Support Collections   |
| Other  | Based on Child Support Collections   |
| <b>Program Support</b>                       |  |
| Personnel Services & Employee Benefits       | Based on HSD Staff   |
| Contractual Services                         | Based on HSD Staff   |
| Other  | Based on HSD Staff   |
| <b>Workforce Solutions Department</b>        |  |
| Unemployment Insurance                       | Bernalillo   |
| Labor Relations                              | Bernalillo   |
| Field Offices (75% of Administration)        | Bernalillo, Doña Ana, Santa Fe   |
| <b>Workforce Technology</b>                  | Bernalillo   |
| <b>Employment Services</b>                   | Bernalillo, Chaves, Curry, Doña Ana, Eddy (2), Grant, Lea, Lincoln, Luna, McKinley, Otero, Rio Arriba, Sandoval, San Juan, San Miguel, Santa Fe, Socorro, Taos, Torrance, Valencia |
| <b>Program Support</b>                       | Bernalillo, Chaves, Curry, Doña Ana, Eddy (2), Grant, Lea, Lincoln, Luna, McKinley, Otero, Rio Arriba, Sandoval, San Juan, San Miguel, Santa Fe, Socorro, Taos, Torrance, Valencia |
| <b>Workers Compensation Administration</b>   | Bernalillo   |
| <b>Division of Vocational Rehabilitation</b> |  |



| <b>Budget Item</b>                                    | <b>County/Allocation</b>  |
|---|---|
| <b>Rehabilitation Services</b>                        | Bernalillo (6), Chaves, Curry, Doña Ana, Eddy, Grant, McKinley, Lea, Otero, Rio Arriba, Sandoval, San Juan, San Miguel, Santa Fe (2), Socorro, Taos, Valencia   |
| <b>Independent Living Services</b>                    | Bernalillo (6), Chaves, Curry, Doña Ana, Eddy, Grant, McKinley, Lea, Otero, Rio Arriba, Sandoval, San Juan, San Miguel, Santa Fe (2), Socorro, Taos, Valencia   |
| <b>Disability Determination</b>                       | Bernalillo  |
| <b>Administrative Services</b>                        | Santa Fe  |
| <b>Governor's Commission on Disability</b>            | Santa Fe  |
| <b>Developmental Disabilities Planning Council</b>    | Bernalillo  |
| <b>Miner's Hospital New Mexico</b>                    | Colfax  |
| <b>Department of Health</b>                           |   |
| <b>Public Health</b>                                  | Bernalillo (6), Catron, Chaves (3), Cibola, Colfax, Curry (2), De Baca, Doña Ana (6), Eddy (2), Grant, Guadalupe, Hidalgo, Lea (2), Lincoln, Los Alamos, Luna (2), McKinley (2), Mora, Otero (3), Quay, Rio Arriba (2), Roosevelt, Sandoval (2), San Juan (2), San Miguel, Santa Fe (2), Sierra, Socorro, Taos, Torrance, Union, Valencia (2) |
| <b>Epidemiology &amp; Response</b>                    | Santa Fe  |
| <b>Laboratory Services</b>                            | Bernalillo  |
| <b>Facilities Management</b>                          | Bernalillo (2), Chaves, Grant, San Miguel, Sierra, Valencia   |
| <b>Developmental Disabilities Support</b>             | Bernalillo  |
| <b>Health Certification, Licensing, and Oversight</b> | Santa Fe  |

| <b>Budget Item</b>                                | <b>County/Allocation</b>  |
|---|---|
| <b>Medical Cannabis</b>                           | Santa Fe  |
| <b>Administration</b>                             | Bernalillo (5), Chaves,<br>Doña Ana (3), Santa Fe<br>(8)  |
| <b>Department of Environment</b>                  |   |
| <b>Resource Protection</b>                        | Bernalillo (3), Chaves (2),<br>Doña Ana, Eddy,<br>Sandoval, San Juan (2),<br>San Miguel   |
| <b>Water protection</b>                           | Bernalillo (3), Chaves (2),<br>Colfax, Doña Ana (3),<br>Grant (3), Lea, Lincoln,<br>Rio Arriba, Sandoval,<br>Taos, Valencia   |
| <b>Environmental Protection</b>                   | Bernalillo (4), Chaves (2),<br>Cibola, Colfax, Curry,<br>Doña Ana (3), Eddy,<br>Grant (2), Lea, Lincoln,<br>Luna, McKinley, Otero,<br>Quay, Rio Arriba (3),<br>Sandoval, San Juan (2),<br>San Miguel, Santa Fe,<br>Taos, Valencia |
| <b>Resource Management</b>                        | Santa Fe  |
| <b>Special Revenue Funds</b>                      | Santa Fe  |
| <b>Office of Natural Resources Trustee</b>        | Bernalillo  |
| <b>Veterans Services Department</b>               |   |
| <b>Veterans Services</b>                          | Bernalillo (2), Chaves,<br>Curry, Doña Ana, Eddy,<br>Lea, McKinley, Otero,<br>San Juan, San Miguel,<br>Santa Fe   |
| <b>Healthcare Coordination</b>                    | Bernalillo  |
| <b>Children, Youth, &amp; Families Department</b> |   |
| <b>Juvenile Justice Facilities</b>                | Bernalillo, Colfax, Doña<br>Ana, Eddy   |
| <b>Protective Services</b>                        | Bernalillo, Chaves,<br>Cibola, Colfax, Curry,<br>Doña Ana (2), Eddy (2),<br>Grant, Lea, Lincoln,<br>Luna, McKinley, Otero,  |

| <b>Budget Item</b>                | <b>County/Allocation</b>   |
|-----------------------------------|--|
|                                   | Quay, Rio Arriba,<br>Roosevelt, Sandoval, San<br>Juan, San Miguel, Santa<br>Fe, Sierra, Socorro, Taos,<br>Torrance, Union,<br>Valencia   |
| <b>Early Childhood Services</b>   | Bernalillo, Cibola,<br>Chaves, Colfax, Curry,<br>Doña Ana (2), Eddy,<br>Grant, Lea, McKinley,<br>Otero, Rio Arriba,<br>Roosevelt, Sandoval, San<br>Juan, San Miguel, Santa<br>Fe, Socorro, Taos,<br>Valencia |
| <b>Behavioral Health Services</b> | Bernalillo (2), Chaves,<br>Doña Ana, Lea,<br>McKinley, Roosevelt,<br>Sandoval, San Juan,<br>Valencia   |
| <b>Program Support</b>            | Santa Fe   |

## Public Safety

Public safety expenses were allocated to counties based on offices (in the case of state police offices and probation offices) and bed counts (in the case of state prisons and correctional facilities). Inmate Management & Control was distributed to the counties where prisons are located and appropriated based on the total bed count of the facility as a percentage of total beds in New Mexico. Corrections Industries budget item was distributed to the counties where prisons are located and appropriated based on the total bed count of the facility as a percentage of total beds in New Mexico. Community Offender Management was distributed equally by the number of probation offices located in each county. Law Enforcement and Statewide Law Enforcement Support Program appropriations were divided equally among state police offices located in each county. Table 7 shows the locations and assignment of budgeted items under Public Safety.

**Table 7 - Locations and assignment of budgeted items under Public Safety**

| <b>Budget Item</b>                           | <b>County</b>  |
|--|--|
| <b>Department of Military Affairs</b>        | Bernalillo   |
| <b>Parole Board</b>                          | Santa Fe   |
| <b>Juvenile Public Safety Advisory Board</b> | Santa Fe   |
| <b>Corrections Department</b>                |  |
| <b>Inmate Management &amp; Control</b>       | Total Beds (7,992): Chaves (340), Cibola (1,171), Colfax (445), Doña Ana (768), Guadalupe (579), Lea (1,284), Otero (651), Santa Fe (864), Union (671), Valencia (1,219)   |
| <b>Corrections Industries</b>                | Total Beds (7,992): Chaves (340), Cibola (1,171), Colfax (445), Doña Ana (768), Guadalupe (579), Lea (1,284), Otero (651), Santa Fe (864), Union (671), Valencia (1,219)   |
| <b>Community Offender Management</b>         | Bernalillo (3), Chaves, Cibola, Colfax, Curry, Doña Ana (2), Eddy (2), Grant, Hidalgo, Lea, Lincoln, Luna, McKinley, Otero, Quay, Rio Arriba, Roosevelt, Sandoval (2), San Juan, San Miguel, Santa Fe, Sierra, Socorro, Taos, Torrance, Valencia (2) |
| <b>Program Support</b>                       | Santa Fe   |
| <b>Crime Victims Reparation Commission</b>   | Bernalillo   |
| <b>Department of Public Safety</b>           |  |
| <b>Law Enforcement</b>                       | Bernalillo, Catron, Chaves, Cibola, Colfax, Curry, Doña Ana, Eddy (2), Grant, Guadalupe, Hidalgo, Lea, Lincoln, Luna, McKinley, Otero, Quay, Rio Arriba (2),   |

|  |  |
|--|--|
|  | Sandoval, San Juan, San Miguel, Santa Fe (2), Sierra, Socorro, Taos, Valencia  |
| <b>Statewide Law Enforcement Support Program</b>             | Bernalillo, Catron, Chaves, Cibola, Colfax, Curry, Doña Ana, Eddy (2), Grant, Guadalupe, Hidalgo, Lea, Lincoln, Luna, McKinley, Otero, Quay, Rio Arriba (2), Sandoval, San Juan, San Miguel, Santa Fe (2), Sierra, Socorro, Taos, Valencia |
| <b>Program Support</b>                                       | Santa Fe   |
| <b>Homeland Security and Emergency Management Department</b> | Santa Fe   |

## Transportation

To allocate the transportation budget, transportation projects and operations were allocated across all counties based on population and miles of public road in the county, while office-based activities were allocated to the counties where these activities were located. Project Design and Construction, and Highway Operations appropriations were allocated across all counties based on population and miles of public road in the county. Program Support and Modal were administrative functions allocated to the main NMDOT office in Santa Fe. Table 8 shows the locations and assignment of budgeted items under Transportation.

**Table 8 - Locations and assignment of budgeted items under Transportation**

| <b>Budget Item</b>                     | <b>County</b> |
|--|---------------|
| <b>Department of Transportation</b>    |               |
| <b>Project Design and Construction</b> | All           |
| <b>Highway Operations</b>              | All           |
| <b>Program Support</b>                 | Santa Fe      |
| <b>Modal</b>                           | Santa Fe      |

## Education

Education expenses were matched to locations in most cases. For example, Higher Education expenses were matched to the counties where the institutions are located. NMPED appropriations were allocated to the Santa Fe office. The Regional Education Cooperatives appropriations were allocated to the physical location of the cooperative offices.

NMPED Special Appropriations were distributed equally among all counties relative to the percentage of total State Equalization Guarantee (SEG) distributions each county receives. The NMPED provided the funding allocations for all K-12 public schools, public charter schools, and local charter schools. The appropriations were calculated by adding the amount allocated to each K-12 public school within a school district with the total amount allocated to each charter school (public and local) in each county. When a school district overlapped counties, the amount was allocated to the county in which the school district's main office was located. This provided the appropriation of K-12 education funds per county.

Transportation Distribution appropriations were divided equally with respect to a county's share of the total SEG distributions. Dual-Credit Instruction Materials were divided equally with respect to a county's share of the total SEG distributions. Indian Education Fund appropriations were evenly split among the districts that provide native education in NM. Standards-based assessment appropriations were divided equally with respect to a county's share of the total SEG distributions. Table 9 shows the locations and assignment of budgeted items under Education.

**Table 9 - Locations and assignment of budgeted items under Education**

| <b>Budget Item</b>                                   | <b>County</b>        |
|--|----------------------|
| <b>Higher Education Department</b>                   | Santa Fe             |
| <b>Field Offices (75% of Administration)</b>         | Bernalillo, Santa Fe |
| <b>New Mexico State University Main Campus</b>       | Doña Ana             |
| <b>NMSU Alamogordo</b>                               | Otero                |
| <b>NMSU Carlsbad</b>                                 | Eddy                 |
| <b>NMSU Doña Ana Branch</b>                          | Doña Ana             |
| <b>NMSU Grants</b>                                   | Cibola               |
| <b>Eastern New Mexico University Main Campus</b>     | Roosevelt            |
| <b>ENMU Roswell</b>                                  | Chaves               |
| <b>ENMU Ruidoso</b>                                  | Lincoln              |
| <b>New Mexico Highlands</b>                          | San Miguel           |
| <b>New Mexico Institute of Mining and Technology</b> | Socorro              |
| <b>New Mexico Military Institute</b>                 | Chaves               |
| <b>Western New Mexico University</b>                 | Grant                |
| <b>WNMU Truth or Consequences Nurse Expansion</b>    | Sierra               |

|  |   |
|--|---|
| <b>WNMU Deming Nurse Expansion</b>                           | Luna  |
| <b>University of New Mexico Main Campus</b>                  | Bernalillo  |
| <b>UNM Gallup</b>  | McKinley  |
| <b>UNM Los Alamos</b>  | Los Alamos  |
| <b>UNM Valencia</b>  | Valencia  |
| <b>UNM Taos</b>  | Taos  |
| <b>Department of Ag</b>                                      | Doña Ana  |
| <b>Ag Experiment Station</b>                                 | Curry, Doña Ana (3), Eddy,<br>Lincoln, Mora, Quay, Rio Arriba,<br>San Juan, Union, Valencia   |
| <b>Cooperative Extension Service</b>                         | All, allocated by staff in county   |
| <b>Sunspot Solar Observatory Consortium</b>                  | Otero   |
| <b>Northern New Mexico College</b>                           | Rio Arriba  |
| <b>Santa Fe Community College</b>                            | Santa Fe  |
| <b>Central New Mexico Community College</b>                  | Bernalillo (8), Sandoval  |
| <b>Luna Community College</b>                                | San Miguel  |
| <b>Mesalands Community College</b>                           | Quay  |
| <b>New Mexico Junior College</b>                             | Lea   |
| <b>San Juan College</b>                                      | San Juan  |
| <b>Clovis Community College</b>                              | Curry   |
| <b>New Mexico School for the Blind and Visually Impaired</b> | Bernalillo, Otero   |
| <b>New Mexico School for the Deaf</b>                        | Santa Fe  |
| <b>New Mexico School for the Deaf Statewide Services</b>     | All   |
| <b>Public School Support</b>                                 |   |
| <b>Transportation Distribution</b>                           | All   |
| <b>Instruction Materials</b>                                 |   |
| <b>Dual-Credit Instruction Materials</b>                     | All   |
| <b>Indian Education Fund</b>                                 | Bernalillo, Cibola, McKinley (2),<br>Otero, Rio Arriba (3), Sandoval<br>(3), San Juan (4), Santa Fe (2),<br>Socorro, Taos (2), Valencia |
| <b>Standards-Based Assessment</b>                            | All   |
| <b>Public Education Department</b>                           | Santa Fe  |
| <b>Regional Education Cooperatives</b>                       |   |
| <b>Northwest</b>   | Rio Arriba  |
| <b>Northeast</b>   | San Miguel  |
| <b>Lea County</b>  | Lea   |
| <b>Pecos Valley</b>  | Eddy  |
| <b>Southwest</b>   | Luna  |
| <b>Central</b>   | Bernalillo  |
| <b>High Plains</b>   | Colfax  |



|   |           |
|---|-----------|
| <b>Clovis</b>   | Roosevelt |
| <b>Ruidoso</b>  | Lincoln   |
| <b>Four Corners</b>                                       | San Juan  |
| <b>Public Education Department Special Appropriations</b> | All       |

# Findings

The findings of the study are estimates of the per capita contributions and expenditures of each county from 2015-2019. The per capita numbers are based on an average of the county population estimates from the U.S. Census for July 1 for the years 2015-2019.<sup>16</sup> figures to estimate per capita contribution, expenditure, and net contribution/expenditure, shown in Table 10.

**Table 10 - Contribution and Expenditures per person, 2015-2019**

| <b>County</b>            | <b>Contribution per person</b> | <b>Expenditure per person</b> | <b>Net per person</b> |
|--------------------------|--------------------------------|-------------------------------|-----------------------|
| <b>Bernalillo County</b> | \$28,657                       | \$23,990                      | \$4,667               |
| <b>Catron County</b>     | \$11,869                       | \$63,367                      | -\$51,498             |
| <b>Chaves County</b>     | \$14,093                       | \$21,007                      | -\$6,914              |
| <b>Cibola County</b>     | \$8,160                        | \$23,689                      | -\$15,529             |
| <b>Colfax County</b>     | \$28,438                       | \$53,600                      | -\$25,162             |
| <b>Curry County</b>      | \$11,857                       | \$17,007                      | -\$5,150              |
| <b>De Baca County</b>    | \$16,487                       | \$44,468                      | -\$27,981             |
| <b>Doña Ana County</b>   | \$16,147                       | \$24,269                      | -\$8,122              |
| <b>Eddy County</b>       | \$101,795                      | \$19,195                      | \$82,599              |
| <b>Grant County</b>      | \$15,238                       | \$28,167                      | -\$12,929             |
| <b>Guadalupe County</b>  | \$14,729                       | \$55,092                      | -\$40,363             |
| <b>Harding County</b>    | \$60,068                       | \$60,984                      | -\$916                |
| <b>Hidalgo County</b>    | \$12,287                       | \$28,678                      | -\$16,391             |
| <b>Lea County</b>        | \$102,670                      | \$21,141                      | \$81,530              |
| <b>Lincoln County</b>    | \$13,529                       | \$19,216                      | -\$5,686              |
| <b>Los Alamos County</b> | \$27,004                       | \$11,974                      | \$15,030              |
| <b>Luna County</b>       | \$9,187                        | \$22,523                      | -\$13,336             |
| <b>McKinley County</b>   | \$8,144                        | \$14,518                      | -\$6,374              |
| <b>Mora County</b>       | \$8,937                        | \$21,745                      | -\$12,807             |
| <b>Otero County</b>      | \$8,392                        | \$14,137                      | -\$5,745              |
| <b>Quay County</b>       | \$12,110                       | \$33,921                      | -\$21,811             |
| <b>Rio Arriba County</b> | \$20,963                       | \$20,681                      | \$282                 |
| <b>Roosevelt County</b>  | \$26,635                       | \$35,774                      | -\$9,139              |
| <b>Sandoval County</b>   | \$8,152                        | \$11,012                      | -\$2,859              |
| <b>San Juan County</b>   | \$18,191                       | \$15,687                      | \$2,503               |
| <b>San Miguel County</b> | \$15,162                       | \$33,868                      | -\$18,706             |
| <b>Santa Fe County</b>   | \$68,953                       | \$75,032                      | -\$6,079              |

<sup>16</sup> (U.S. Census, 2020)

|                        |          |          |           |
|------------------------|----------|----------|-----------|
| <b>Sierra County</b>   | \$11,895 | \$30,860 | -\$18,964 |
| <b>Socorro County</b>  | \$37,483 | \$45,057 | -\$7,574  |
| <b>Taos County</b>     | \$11,108 | \$15,922 | -\$4,814  |
| <b>Torrance County</b> | \$8,805  | \$20,996 | -\$12,191 |
| <b>Union County</b>    | \$19,860 | \$60,512 | -\$40,652 |
| <b>Valencia County</b> | \$7,642  | \$18,031 | -\$10,389 |

# Summary & Conclusions

The study estimates per capita contributions and expenditures to the state budget by county. Data was collected from publicly available and requested data. New Mexico state budgets are typically allocated to departments and branches which then allocate to counties through various mechanisms and sub-departments. New Mexico also has a diverse mix of taxes and revenues. County-level revenue and expenditure data is not readily available. In this study, revenue sources and expenditures were investigated individually and allocated to counties through various methods and approaches. The methods of analysis for each category are described in detail in the Methodology section of this report.

For the revenue analysis, we considered revenues from Gross Receipts Tax (including Compensating Tax and Selective Taxes), Property Taxes, Motor Vehicle Revenues, Personal Income Taxes, Corporate Income Taxes, State Land Revenue, Federal Land Revenue returned to New Mexico, and Oil & Gas Severance Taxes including School Tax, Severance Tax, Conservation Tax, and Production Tax.

For the expenditure analysis, we primarily studied the annual House Bill 2 (HB2) from the 2015-2019 legislative sessions, the New Mexico Department of Finance & Authority General Fund Year to Date Revenue Accruals, and the New Mexico Comprehensive Annual Financial Reports (CAFR) over the same period.<sup>17</sup> Each major fund was analyzed individually as the county-level allocations vary by fund, as do the departments and branches supported by those funds. The major categories/funds investigated were Legislative; Judicial; General Control; Commerce & Industry; Agriculture, Energy, & Natural Resources; Health, Hospitals, & Human Services; Public Safety; Transportation; and Education, following the grouping methods of the annual HB2.

The analysis was used to estimate each county's contribution to the state budget and expenditures from the state budget. To show this, a net contribution figure was calculated that shows the contribution less expenditure by county. Data is presented on a per capita basis to normalize the data between counties with different populations and shown as a total amount for the full period of study, 2015-2019. Details for each of New Mexico's 33 counties is provided in the Appendix.

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<sup>17</sup> (New Mexico Legislature, 2020), (New Mexico Department of Finance & Administration, 2020) & (New Mexico Department of Finance & Administration, 2019)

# Appendix

**Table 11 - Per Capita Expenditure by Category, by County, 2015-2019**

| County     | Legislative | Judicial | General Control | Commerce & Industry | Agriculture, Energy & Natural Resources | Health, Hospitals & Human Services | Public Safety | Transportation | Other Education | Higher Education | Public School Support |
|------------|-------------|----------|-----------------|---------------------|---|------------------------------------|---------------|----------------|-----------------|------------------|-----------------------|
| Bernalillo | \$0         | \$709    | \$1,652         | \$218               | \$106                                   | \$4,977                            | \$137         | \$518          | \$241           | \$9,626          | \$5,838               |
| Catron     | \$0         | \$1,636  | \$1,392         | \$39                | \$1,727                                 | \$4,600                            | \$6,337       | \$9,766        | \$206           | \$32,904         | \$5,694               |
| Chaves     | \$0         | \$489    | \$525           | \$39                | \$412                                   | \$6,814                            | \$1,320       | \$1,214        | \$260           | \$2,664          | \$7,124               |
| Cibola     | \$0         | \$517    | \$348           | \$39                | \$8                                     | \$6,076                            | \$8,505       | \$1,173        | \$194           | \$1,117          | \$5,348               |
| Colfax     | \$0         | \$1,273  | \$883           | \$39                | \$3,098                                 | \$28,489                           | \$8,547       | \$2,077        | \$1,409         | \$234            | \$7,296               |
| Curry      | \$0         | \$707    | \$365           | \$39                | \$4                                     | \$4,335                            | \$554         | \$1,412        | \$267           | \$1,909          | \$7,314               |
| De Baca    | \$0         | \$2,979  | \$188           | \$39                | \$6,236                                 | \$8,883                            | \$0           | \$14,743       | \$354           | \$674            | \$9,708               |
| Doña Ana   | \$0         | \$461    | \$321           | \$130               | \$210                                   | \$5,283                            | \$762         | \$691          | \$272           | \$8,839          | \$7,463               |
| Eddy       | \$0         | \$555    | \$257           | \$39                | \$383                                   | \$5,959                            | \$955         | \$1,217        | \$367           | \$1,359          | \$8,161               |
| Grant      | \$0         | \$934    | \$507           | \$39                | \$136                                   | \$9,342                            | \$996         | \$1,340        | \$255           | \$7,273          | \$7,014               |
| Guadalupe  | \$0         | \$1,659  | \$177           | \$39                | \$2,218                                 | \$6,658                            | \$27,980      | \$6,054        | \$347           | \$280            | \$9,527               |
| Harding    | \$0         | \$6,076  | \$177           | \$39                | \$305                                   | \$92                               | \$0           | \$30,519       | \$716           | \$1,811          | \$19,618              |
| Hidalgo    | \$0         | \$1,468  | \$1,211         | \$39                | \$48                                    | \$5,302                            | \$6,414       | \$4,289        | \$318           | \$473            | \$8,735               |
| Lea        | \$0         | \$627    | \$184           | \$39                | \$129                                   | \$4,285                            | \$3,530       | \$1,075        | \$380           | \$2,216          | \$8,474               |
| Lincoln    | \$0         | \$854    | \$404           | \$39                | \$973                                   | \$4,831                            | \$1,416       | \$1,897        | \$956           | \$1,800          | \$6,140               |
| Los Alamos | \$0         | \$629    | \$410           | \$39                | \$0                                     | \$939                              | \$0           | \$784          | \$288           | \$1,292          | \$7,899               |
| Luna       | \$0         | \$834    | \$198           | \$39                | \$822                                   | \$6,812                            | \$1,144       | \$3,102        | \$480           | \$119            | \$8,862               |
| McKinley   | \$0         | \$514    | \$241           | \$39                | \$57                                    | \$5,625                            | \$381         | \$734          | \$199           | \$1,217          | \$5,482               |
| Mora       | \$0         | \$1,627  | \$284           | \$39                | \$1,618                                 | \$4,967                            | \$0           | \$3,998        | \$252           | \$1,891          | \$6,925               |
| Otero      | \$0         | \$563    | \$245           | \$39                | \$170                                   | \$3,906                            | \$2,107       | \$1,326        | \$153           | \$1,542          | \$4,222               |
| Quay       | \$0         | \$1,541  | \$697           | \$39                | \$453                                   | \$7,489                            | \$3,310       | \$5,011        | \$355           | \$4,980          | \$9,747               |

| County                                   | Legislative | Judicial | General<br>Control | Commerce<br>& Industry | Agriculture,<br>Energy &<br>Natural<br>Resources | Health,<br>Hospitals<br>& Human<br>Services | Public<br>Safety | Transportation | Other<br>Education | Higher<br>Education | Public<br>School<br>Support |
|--|-------------|----------|--------------------|------------------------|--|---|------------------|----------------|--------------------|---------------------|-----------------------------|
| Rio Arriba                               | \$0         | \$617    | \$291              | \$540                  | \$625  | \$6,215                                     | \$1,274          | \$1,194        | \$560              | \$2,821             | \$6,463                     |
| Roosevelt                                | \$0         | \$816    | \$414              | \$39                   | \$200  | \$5,436                                     | \$276            | \$2,678        | \$449              | \$17,673            | \$7,520                     |
| Sandoval                                 | \$0         | \$443    | \$179              | \$39                   | \$199  | \$3,205                                     | \$230            | \$843          | \$212              | \$32                | \$5,821                     |
| San Juan                                 | \$0         | \$522    | \$393              | \$39                   | \$198  | \$4,216                                     | \$218            | \$682          | \$235              | \$2,574             | \$6,428                     |
| San Miguel                               | \$0         | \$1,014  | \$337              | \$39                   | \$868  | \$10,043                                    | \$994            | \$1,101        | \$400              | \$12,476            | \$6,418                     |
| Santa Fe                                 | \$241       | \$1,240  | \$45,486           | \$3,462                | \$3,062  | \$7,450                                     | \$2,052          | \$2,707        | \$888              | \$4,089             | \$4,738                     |
| Sierra                                   | \$0         | \$989    | \$613              | \$1,270                | \$989  | \$16,444                                    | \$2,499          | \$2,236        | \$190              | \$258               | \$5,196                     |
| Socorro                                  | \$0         | \$884    | \$439              | \$39                   | \$233  | \$7,385                                     | \$1,635          | \$3,298        | \$197              | \$25,171            | \$5,447                     |
| Taos                                     | \$0         | \$829    | \$312              | \$39                   | \$186  | \$5,476                                     | \$841            | \$983          | \$206              | \$1,348             | \$5,726                     |
| Torrance                                 | \$0         | \$1,119  | \$455              | \$39                   | \$243  | \$7,288                                     | \$336            | \$2,536        | \$316              | \$79                | \$8,683                     |
| Union                                    | \$0         | \$1,532  | \$1,211            | \$39                   | \$913  | \$7,828                                     | \$27,887         | \$10,274       | \$293              | \$2,271             | \$8,045                     |
| Valencia                                 | \$0         | \$483    | \$291              | \$39                   | \$80   | \$5,733                                     | \$3,185          | \$689          | \$234              | \$964               | \$6,435                     |
| <b>Total Per<br/>Capita<br/>Spending</b> | \$17        | \$690    | \$3,975            | \$366                  | \$433  | \$5,485                                     | \$1,122          | \$1,111        | \$319              | \$5,671             | \$6,304                     |

**Table 12 - Per Capita Taxes by Category, by County, 2015-2019**

| <b>County</b>     | <b>School Tax</b> | <b>Severance Tax</b> | <b>Conservation Tax</b> | <b>Production Tax</b> | <b>Motor Vehicle Revenues</b> | <b>Gross Receipts</b> | <b>State Corporate Income Tax</b> | <b>State Personal Income Tax</b> | <b>Property Taxes to State</b> |
|-------------------|-------------------|----------------------|-------------------------|-----------------------|-------------------------------|-----------------------|-----------------------------------|----------------------------------|--------------------------------|
| <b>Bernalillo</b> | \$0               | \$0                  | \$0                     | \$0                   | \$205                         | \$7,138               | \$290                             | \$3,773                          | \$160                          |
| <b>Catron</b>     | \$0               | \$0                  | \$0                     | \$0                   | \$425                         | \$3,092               | \$126                             | \$2,843                          | \$247                          |
| <b>Chaves</b>     | \$203             | \$225                | \$12                    | \$71                  | \$230                         | \$5,125               | \$211                             | \$3,403                          | \$130                          |
| <b>Cibola</b>     | \$0               | \$0                  | \$0                     | \$0                   | \$206                         | \$3,689               | \$157                             | \$2,458                          | \$84                           |
| <b>Colfax</b>     | \$802             | \$752                | \$38                    | \$207                 | \$312                         | \$6,408               | \$270                             | \$3,589                          | \$364                          |
| <b>Curry</b>      | \$0               | \$0                  | \$0                     | \$0                   | \$234                         | \$6,365               | \$236                             | \$3,706                          | \$124                          |
| <b>De Baca</b>    | \$0               | \$0                  | \$0                     | \$0                   | \$343                         | \$4,506               | \$169                             | \$4,253                          | \$323                          |
| <b>Doña Ana</b>   | \$0               | \$0                  | \$0                     | \$0                   | \$230                         | \$4,545               | \$183                             | \$3,137                          | \$136                          |
| <b>Eddy</b>       | \$13,002          | \$14,690             | \$768                   | \$4,223               | \$323                         | \$22,338              | \$842                             | \$4,616                          | \$570                          |
| <b>Grant</b>      | \$0               | \$0                  | \$0                     | \$0                   | \$294                         | \$4,517               | \$181                             | \$3,498                          | \$206                          |
| <b>Guadalupe</b>  | \$0               | \$0                  | \$0                     | \$0                   | \$270                         | \$6,902               | \$278                             | \$3,008                          | \$242                          |
| <b>Harding</b>    | \$8,825           | \$10,418             | \$528                   | \$3,326               | \$419                         | \$9,460               | \$479                             | \$3,728                          | \$1,012                        |
| <b>Hidalgo</b>    | \$0               | \$0                  | \$0                     | \$0                   | \$290                         | \$4,575               | \$181                             | \$3,652                          | \$270                          |
| <b>Lea</b>        | \$10,631          | \$13,687             | \$712                   | \$5,106               | \$296                         | \$20,204              | \$834                             | \$3,817                          | \$464                          |
| <b>Lincoln</b>    | \$0               | \$0                  | \$0                     | \$0                   | \$329                         | \$7,205               | \$297                             | \$3,633                          | \$440                          |
| <b>Los Alamos</b> | \$0               | \$0                  | \$0                     | \$0                   | \$240                         | \$19,534              | \$734                             | \$6,155                          | \$264                          |
| <b>Luna</b>       | \$0               | \$0                  | \$0                     | \$0                   | \$266                         | \$3,972               | \$158                             | \$2,781                          | \$165                          |
| <b>McKinley</b>   | \$2               | \$3                  | \$0                     | \$1                   | \$174                         | \$4,262               | \$181                             | \$2,425                          | \$79                           |
| <b>Mora</b>       | \$0               | \$0                  | \$0                     | \$0                   | \$333                         | \$2,327               | \$97                              | \$3,640                          | \$208                          |
| <b>Otero</b>      | \$0               | \$0                  | \$0                     | \$0                   | \$209                         | \$3,930               | \$159                             | \$3,017                          | \$120                          |
| <b>Quay</b>       | \$58              | \$69                 | \$3                     | \$19                  | \$305                         | \$4,846               | \$196                             | \$3,370                          | \$172                          |
| <b>Rio Arriba</b> | \$2,969           | \$2,852              | \$146                   | \$1,103               | \$310                         | \$3,098               | \$133                             | \$3,016                          | \$217                          |
| <b>Roosevelt</b>  | \$141             | \$157                | \$8                     | \$43                  | \$242                         | \$4,214               | \$182                             | \$3,498                          | \$139                          |
| <b>Sandoval</b>   | \$96              | \$107                | \$6                     | \$39                  | \$235                         | \$2,943               | \$122                             | \$3,595                          | \$165                          |
| <b>San Juan</b>   | \$1,396           | \$1,365              | \$70                    | \$477                 | \$248                         | \$7,038               | \$311                             | \$3,059                          | \$200                          |
| <b>San Miguel</b> | \$0               | \$0                  | \$0                     | \$0                   | \$248                         | \$3,554               | \$145                             | \$3,013                          | \$147                          |

| County                                   | School<br>Tax | Severance<br>Tax | Conservation<br>Tax | Production<br>Tax | Motor Vehicle<br>Revenues | Gross<br>Receipts | State Corporate<br>Income Tax | State Personal<br>Income Tax | Property<br>Taxes to State |
|--|---------------|------------------|---------------------|-------------------|---------------------------|-------------------|-------------------------------|------------------------------|----------------------------|
| Santa Fe                                 | \$0           | \$0              | \$0                 | \$0               | \$275                     | \$7,294           | \$295                         | \$4,965                      | \$318                      |
| Sierra                                   | \$0           | \$0              | \$0                 | \$0               | \$333                     | \$4,535           | \$191                         | \$3,394                      | \$193                      |
| Socorro                                  | \$0           | \$0              | \$0                 | \$0               | \$230                     | \$3,282           | \$137                         | \$2,993                      | \$111                      |
| Taos                                     | \$0           | \$0              | \$0                 | \$0               | \$289                     | \$5,907           | \$244                         | \$3,270                      | \$301                      |
| Torrance                                 | \$0           | \$0              | \$0                 | \$0               | \$267                     | \$3,714           | \$152                         | \$2,749                      | \$177                      |
| Union                                    | \$809         | \$963            | \$49                | \$245             | \$308                     | \$7,080           | \$292                         | \$3,240                      | \$303                      |
| Valencia                                 | \$0           | \$0              | \$0                 | \$0               | \$255                     | \$3,210           | \$123                         | \$2,904                      | \$128                      |
| <b>Total Per<br/>Capita<br/>Revenues</b> | \$879         | \$1,027          | \$53                | \$346             | \$237                     | \$6,741           | \$274                         | \$3,577                      | \$195                      |



**Table 13 - Per Capita Revenues by Category, by County, 2015-2019**

| <b>County</b>     | <b>State Land<br/>Revenue</b> | <b>Fed Land<br/>Revenue</b> | <b>Government Activity<br/>Revenues</b> | <b>Business Activity<br/>Revenues</b> |
|-------------------|-------------------------------|-----------------------------|---|---------------------------------------|
| <b>Bernalillo</b> | \$0                           | \$0                         | \$2,546                                 | \$14,581                              |
| <b>Catron</b>     | \$0                           | \$28                        | \$5,283                                 | \$0                                   |
| <b>Chaves</b>     | \$346                         | \$328                       | \$1,586                                 | \$2,126                               |
| <b>Cibola</b>     | \$0                           | \$0                         | \$1,441                                 | \$0                                   |
| <b>Colfax</b>     | \$0                           | \$3                         | \$4,922                                 | \$10,635                              |
| <b>Curry</b>      | \$0                           | \$0                         | \$1,122                                 | \$0                                   |
| <b>De Baca</b>    | \$0                           | \$2                         | \$6,646                                 | \$0                                   |
| <b>Doña Ana</b>   | \$0                           | \$1                         | \$1,074                                 | \$6,950                               |
| <b>Eddy</b>       | \$16,169                      | \$23,354                    | \$1,196                                 | \$0                                   |
| <b>Grant</b>      | \$0                           | \$0                         | \$1,702                                 | \$4,663                               |
| <b>Guadalupe</b>  | \$0                           | \$19                        | \$3,969                                 | \$0                                   |
| <b>Harding</b>    | \$10,148                      | \$2,237                     | \$7,883                                 | \$0                                   |
| <b>Hidalgo</b>    | \$0                           | \$31                        | \$3,124                                 | \$0                                   |
| <b>Lea</b>        | \$27,336                      | \$17,636                    | \$974                                   | \$0                                   |
| <b>Lincoln</b>    | \$0                           | \$0                         | \$1,691                                 | \$0                                   |
| <b>Los Alamos</b> | \$0                           | \$0                         | \$767                                   | \$0                                   |
| <b>Luna</b>       | \$0                           | \$0                         | \$1,799                                 | \$0                                   |
| <b>McKinley</b>   | \$0                           | \$98                        | \$904                                   | \$0                                   |
| <b>Mora</b>       | \$0                           | \$0                         | \$2,272                                 | \$0                                   |
| <b>Otero</b>      | \$0                           | \$1                         | \$1,037                                 | \$0                                   |
| <b>Quay</b>       | \$50                          | \$25                        | \$2,891                                 | \$0                                   |
| <b>Rio Arriba</b> | \$658                         | \$4,897                     | \$1,483                                 | \$0                                   |
| <b>Roosevelt</b>  | \$104                         | \$127                       | \$1,668                                 | \$15,908                              |
| <b>Sandoval</b>   | \$94                          | \$163                       | \$729                                   | \$0                                   |
| <b>San Juan</b>   | \$447                         | \$2,351                     | \$1,018                                 | \$0                                   |
| <b>San Miguel</b> | \$0                           | \$0                         | \$1,769                                 | \$6,206                               |
| <b>Santa Fe</b>   | \$0                           | \$0                         | \$56,159                                | \$0                                   |
| <b>Sierra</b>     | \$0                           | \$0                         | \$3,182                                 | \$0                                   |
| <b>Socorro</b>    | \$0                           | \$2                         | \$2,064                                 | \$28,390                              |
| <b>Taos</b>       | \$0                           | \$0                         | \$1,113                                 | \$0                                   |
| <b>Torrance</b>   | \$0                           | \$0                         | \$1,787                                 | \$0                                   |
| <b>Union</b>      | \$537                         | \$149                       | \$5,812                                 | \$0                                   |
| <b>Valencia</b>   | \$0                           | \$0                         | \$1,066                                 | \$0                                   |
| <b>Total Sum</b>  | \$1,426                       | \$1,498                     | \$5,601                                 | \$6,085                               |

**Table 14 - Total Taxes and Revenues per capita, 2015-2019**

| <b>County</b>     | <b>Taxes</b> | <b>Revenues</b> | <b>Total<br/>Contribution to<br/>State Budget</b> |
|-------------------|--------------|-----------------|---|
| <b>Bernalillo</b> | \$11,566     | \$17,127        | \$28,693  |
| <b>Catron</b>     | \$6,732      | \$5,311         | \$12,044  |
| <b>Chaves</b>     | \$9,610      | \$4,385         | \$13,995  |
| <b>Cibola</b>     | \$6,593      | \$1,441         | \$8,034   |
| <b>Colfax</b>     | \$12,742     | \$15,560        | \$28,302  |
| <b>Curry</b>      | \$10,665     | \$1,122         | \$11,787  |
| <b>De Baca</b>    | \$9,593      | \$6,648         | \$16,241  |
| <b>Doña Ana</b>   | \$8,231      | \$8,024         | \$16,256  |
| <b>Eddy</b>       | \$61,372     | \$40,719        | \$102,091   |
| <b>Grant</b>      | \$8,695      | \$6,365         | \$15,060  |
| <b>Guadalupe</b>  | \$10,700     | \$3,988         | \$14,689  |
| <b>Harding</b>    | \$38,194     | \$20,268        | \$58,462  |
| <b>Hidalgo</b>    | \$8,969      | \$3,155         | \$12,124  |
| <b>Lea</b>        | \$55,752     | \$45,945        | \$101,697   |
| <b>Lincoln</b>    | \$11,905     | \$1,691         | \$13,595  |
| <b>Los Alamos</b> | \$26,927     | \$767           | \$27,694  |
| <b>Luna</b>       | \$7,343      | \$1,799         | \$9,141   |
| <b>McKinley</b>   | \$7,126      | \$1,002         | \$8,128   |
| <b>Mora</b>       | \$6,606      | \$2,272         | \$8,878   |
| <b>Otero</b>      | \$7,435      | \$1,038         | \$8,473   |
| <b>Quay</b>       | \$9,038      | \$2,966         | \$12,003  |
| <b>Rio Arriba</b> | \$13,844     | \$7,037         | \$20,881  |
| <b>Roosevelt</b>  | \$8,624      | \$17,806        | \$26,431  |
| <b>Sandoval</b>   | \$7,308      | \$986           | \$8,294   |
| <b>San Juan</b>   | \$14,163     | \$3,816         | \$17,979  |
| <b>San Miguel</b> | \$7,107      | \$7,975         | \$15,082  |
| <b>Santa Fe</b>   | \$13,147     | \$56,159        | \$69,306  |
| <b>Sierra</b>     | \$8,646      | \$3,182         | \$11,828  |
| <b>Socorro</b>    | \$6,754      | \$30,456        | \$37,209  |
| <b>Taos</b>       | \$10,011     | \$1,113         | \$11,124  |
| <b>Torrance</b>   | \$7,058      | \$1,788         | \$8,846   |
| <b>Union</b>      | \$13,290     | \$6,498         | \$19,788  |
| <b>Valencia</b>   | \$6,619      | \$1,066         | \$7,685   |
| <b>Total Sum</b>  | \$13,328     | \$14,611        | \$27,939  |

**Table 15 - Total State and Federal Expenditures by county, per capita, 2015-2019**

| <b>County</b>     | <b>Total State<br/>Expenditures</b> | <b>Total Federal<br/>Expenditures</b> | <b>Total<br/>Expenditures</b> |
|-------------------|-------------------------------------|---------------------------------------|-------------------------------|
| <b>Bernalillo</b> | \$24,020                            | \$14,232                              | \$38,252                      |
| <b>Catron</b>     | \$64,302                            | \$27,962                              | \$92,264                      |
| <b>Chaves</b>     | \$20,861                            | \$20,066                              | \$40,927                      |
| <b>Cibola</b>     | \$23,324                            | \$20,924                              | \$44,248                      |
| <b>Colfax</b>     | \$53,344                            | \$25,516                              | \$78,860                      |
| <b>Curry</b>      | \$16,906                            | \$18,175                              | \$35,081                      |
| <b>De Baca</b>    | \$43,804                            | \$52,577                              | \$96,381                      |
| <b>Doña Ana</b>   | \$24,433                            | \$20,272                              | \$44,704                      |
| <b>Eddy</b>       | \$19,251                            | \$13,792                              | \$33,043                      |
| <b>Grant</b>      | \$27,838                            | \$19,381                              | \$47,219                      |
| <b>Guadalupe</b>  | \$54,940                            | \$35,773                              | \$90,713                      |
| <b>Harding</b>    | \$59,353                            | \$92,227                              | \$151,579                     |
| <b>Hidalgo</b>    | \$28,298                            | \$30,606                              | \$58,903                      |
| <b>Lea</b>        | \$20,941                            | \$14,862                              | \$35,803                      |
| <b>Lincoln</b>    | \$19,310                            | \$18,817                              | \$38,127                      |
| <b>Los Alamos</b> | \$12,280                            | \$5,005                               | \$17,285                      |
| <b>Luna</b>       | \$22,411                            | \$24,734                              | \$47,145                      |
| <b>McKinley</b>   | \$14,489                            | \$21,027                              | \$35,516                      |
| <b>Mora</b>       | \$21,601                            | \$26,480                              | \$48,081                      |
| <b>Otero</b>      | \$14,274                            | \$13,344                              | \$27,618                      |
| <b>Quay</b>       | \$33,623                            | \$28,125                              | \$61,748                      |
| <b>Rio Arriba</b> | \$20,600                            | \$23,077                              | \$43,677                      |
| <b>Roosevelt</b>  | \$35,499                            | \$22,275                              | \$57,774                      |
| <b>Sandoval</b>   | \$11,203                            | \$11,730                              | \$22,933                      |
| <b>San Juan</b>   | \$15,505                            | \$16,520                              | \$32,025                      |
| <b>San Miguel</b> | \$33,689                            | \$24,409                              | \$58,098                      |
| <b>Santa Fe</b>   | \$75,416                            | \$18,055                              | \$93,471                      |
| <b>Sierra</b>     | \$30,684                            | \$30,888                              | \$61,572                      |
| <b>Socorro</b>    | \$44,728                            | \$41,908                              | \$86,636                      |
| <b>Taos</b>       | \$15,946                            | \$19,307                              | \$35,253                      |
| <b>Torrance</b>   | \$21,094                            | \$28,085                              | \$49,178                      |
| <b>Union</b>      | \$60,292                            | \$26,582                              | \$86,874                      |
| <b>Valencia</b>   | \$18,133                            | \$16,447                              | \$34,580                      |

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