

# State of New Mexico County-Level Revenue & Expenditure Analysis, 2015-2022

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# Purpose

Estimate 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.



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# Overview

- ★ Complete 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.
- ★ Analyzed the State of New Mexico's county-level revenues and expenditures over the last five years of available data, 2015-2022.
- ★ Estimated 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.
- ★ This study is an update to two previously released studies covering 2015-2019 and 2015-2021, which can be found at Arrowhead Center's Economic and Policy Studies webpage: [arrowheadcenter.org/economic-and-policy-studies](https://arrowheadcenter.org/economic-and-policy-studies)



# Methodology



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# Methodology

- ★ Revenue Analysis
- ★ Expenditure Analysis

# Methodology - Revenue Analysis

- ★ 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.

# Methodology - Expenditure Analysis

- ★ Primarily studied each year's House Bill 2 (HB2) from the 2014-2021 legislative sessions which set the budgets for fiscal years 2015-2022, the New Mexico Department of Finance & Administration General Fund Audit, and the New Mexico Annual Financial Reports over the same period.
- ★ Each major category was analyzed individually.
  - 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.



# Methodology - Notes

- ★ Budgeted expenditures were not reconciled to the actual expenditures, because the actual expenditures shown in the New Mexico Annual Financial Reports 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 New Mexico Annual Financial Reports but not in the budget, were excluded because these activities are not attributable to the specific periods examined.
- ★ We excluded federal revenues and expenses paid by federal sources in order to highlight state level contributions and expenditures.



# Findings



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# Findings

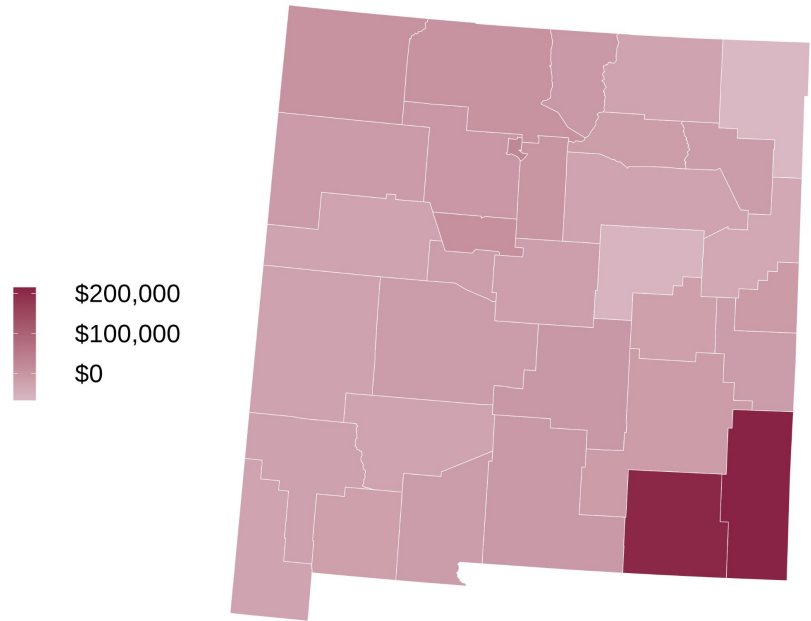
**Table 1 - Top 5 Net Contributing Counties to State Budget, 2015-2022, per capita**

County	Contribution per person	Expenditure per person	Net per person	Rank
Lea County	\$250,279	\$35,212	\$215,066	1
Eddy County	\$239,343	\$32,426	\$206,917	2
Los Alamos County	\$48,489	\$20,787	\$27,703	3
Bernalillo County	\$50,530	\$40,745	\$9,785	4
San Juan County	\$30,460	\$26,522	\$3,937	5

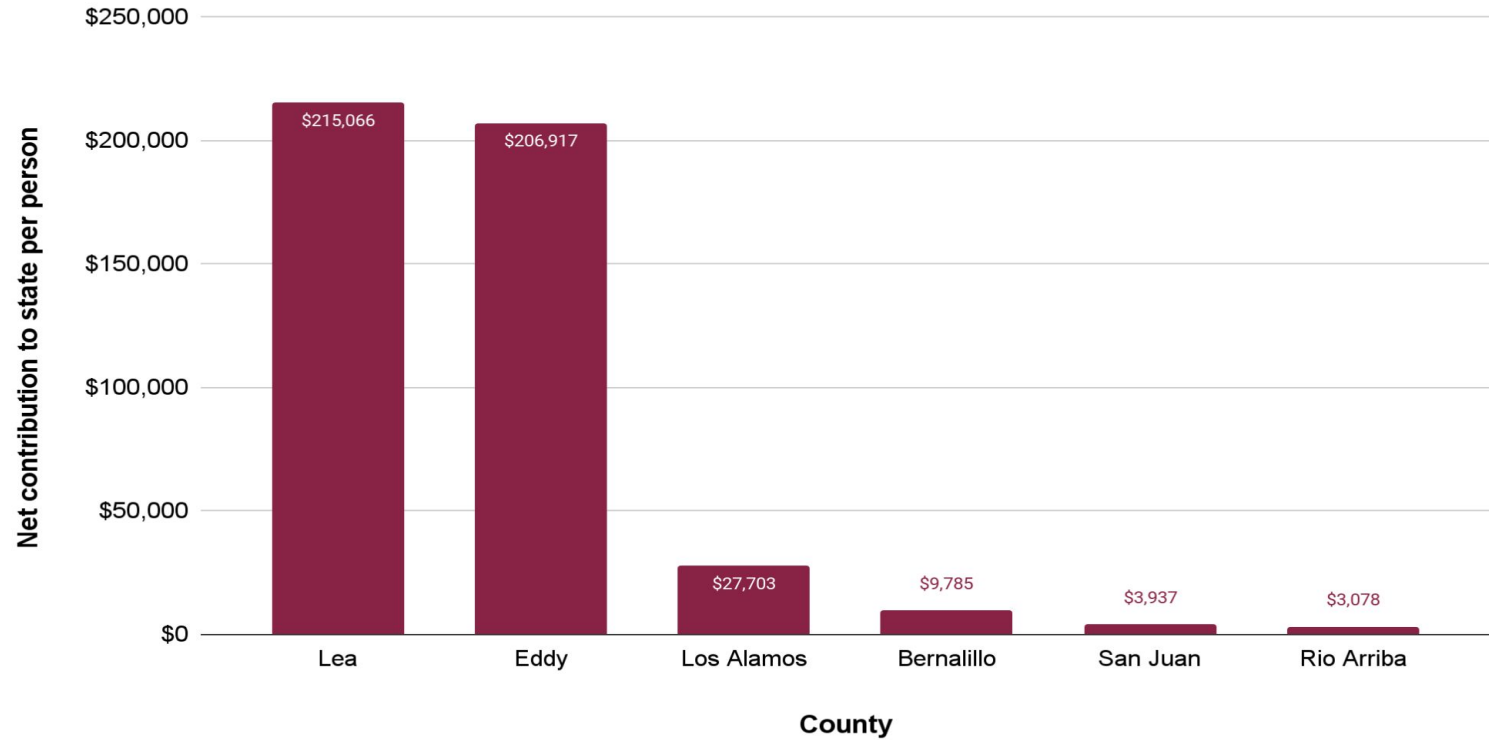


# Findings

Per capita  
contributions and  
expenditures,  
2015-2022

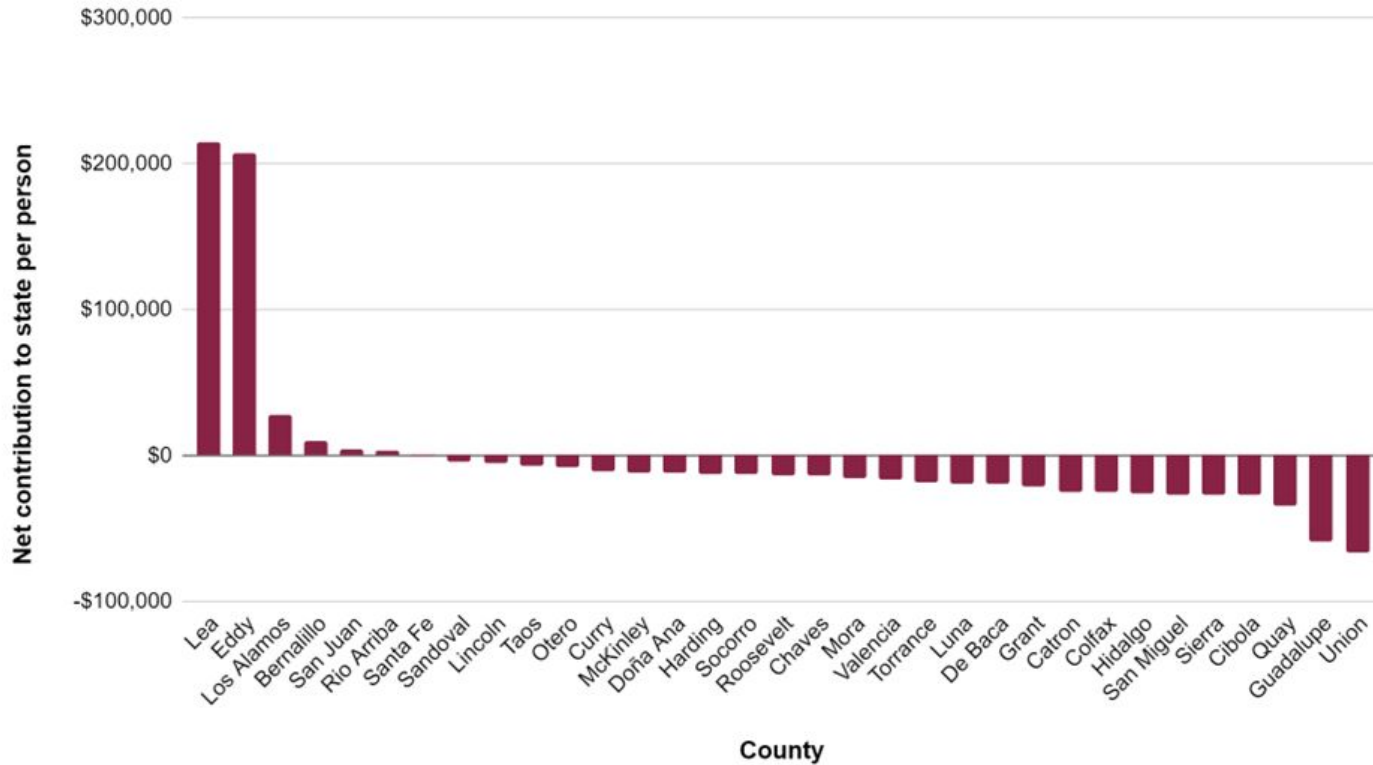


## Net contribution per person by county, 2015-2022



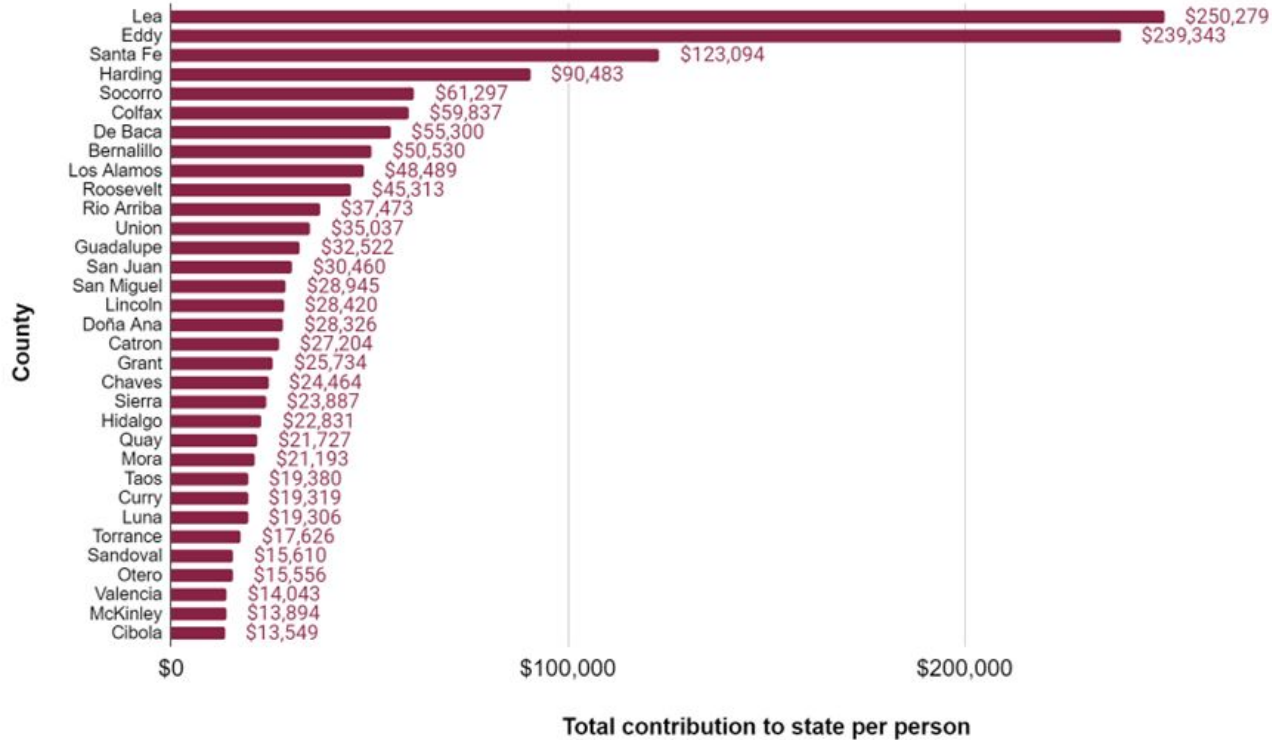
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## Net contribution per person by county, 2015-2022

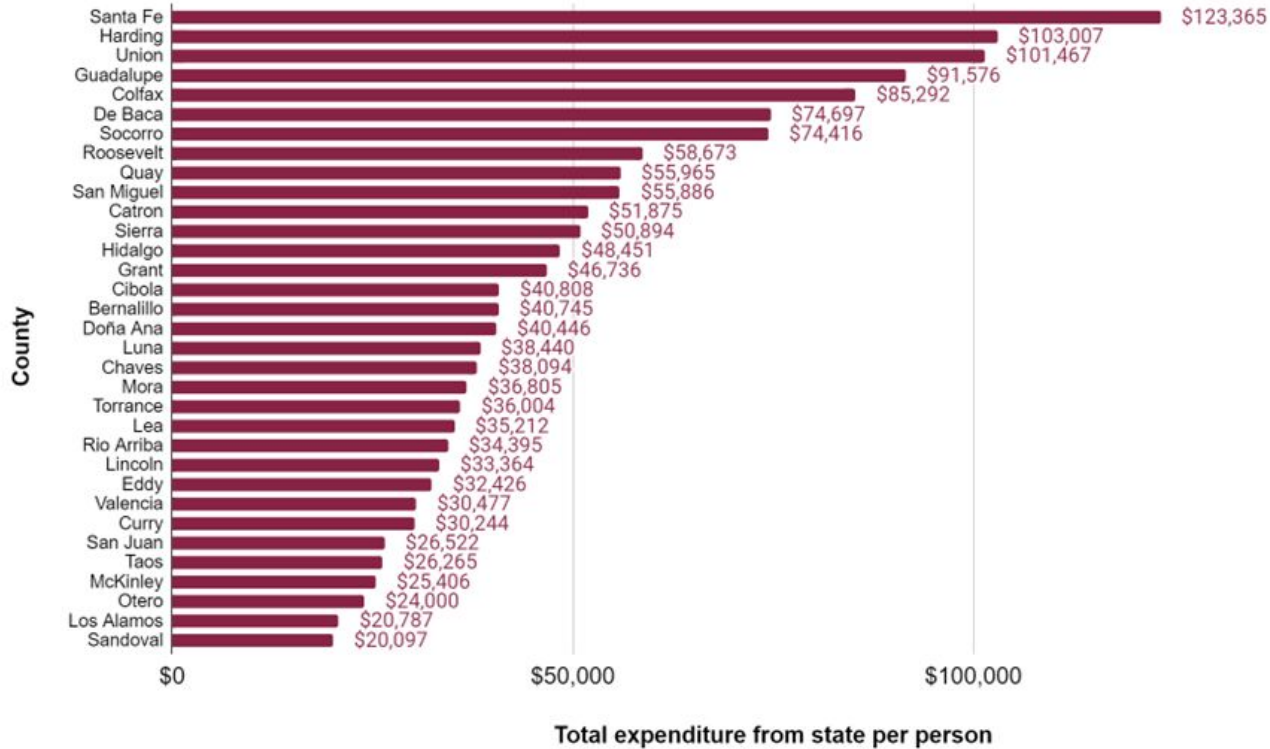


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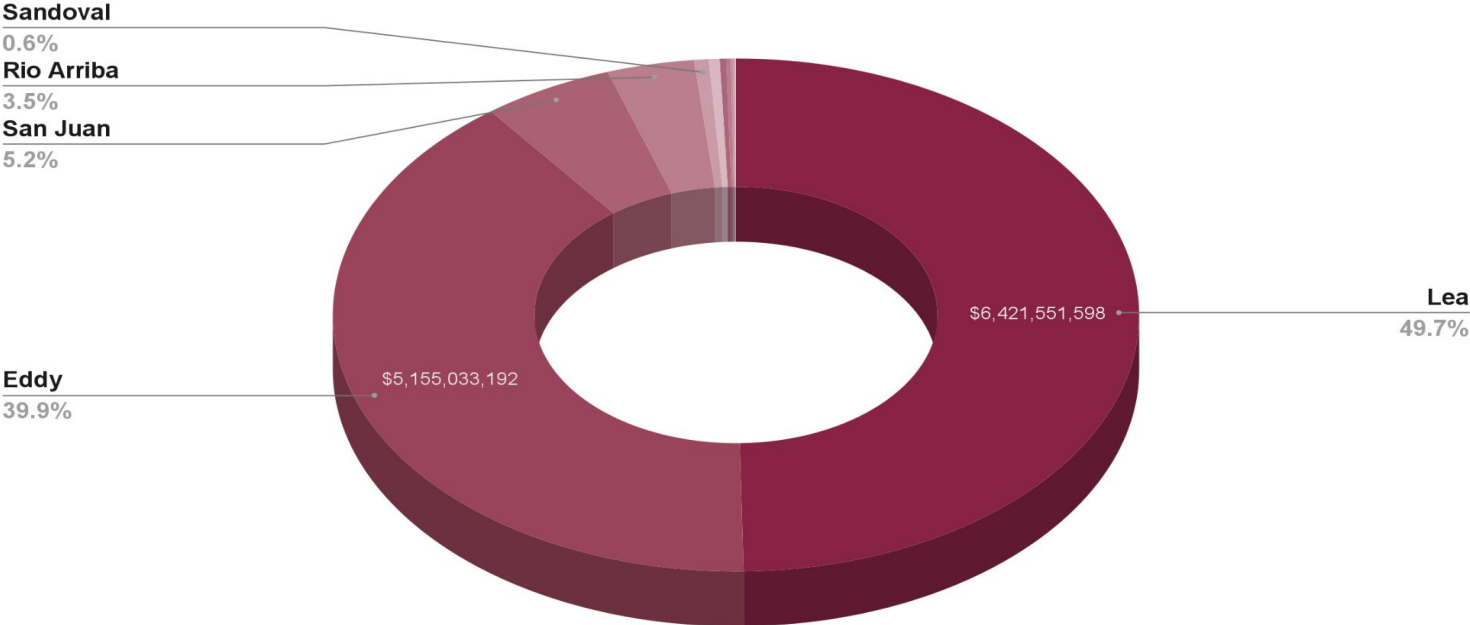
## Total contribution per person by county, 2015-2022



## Total expenditure per person by county, 2015-2022

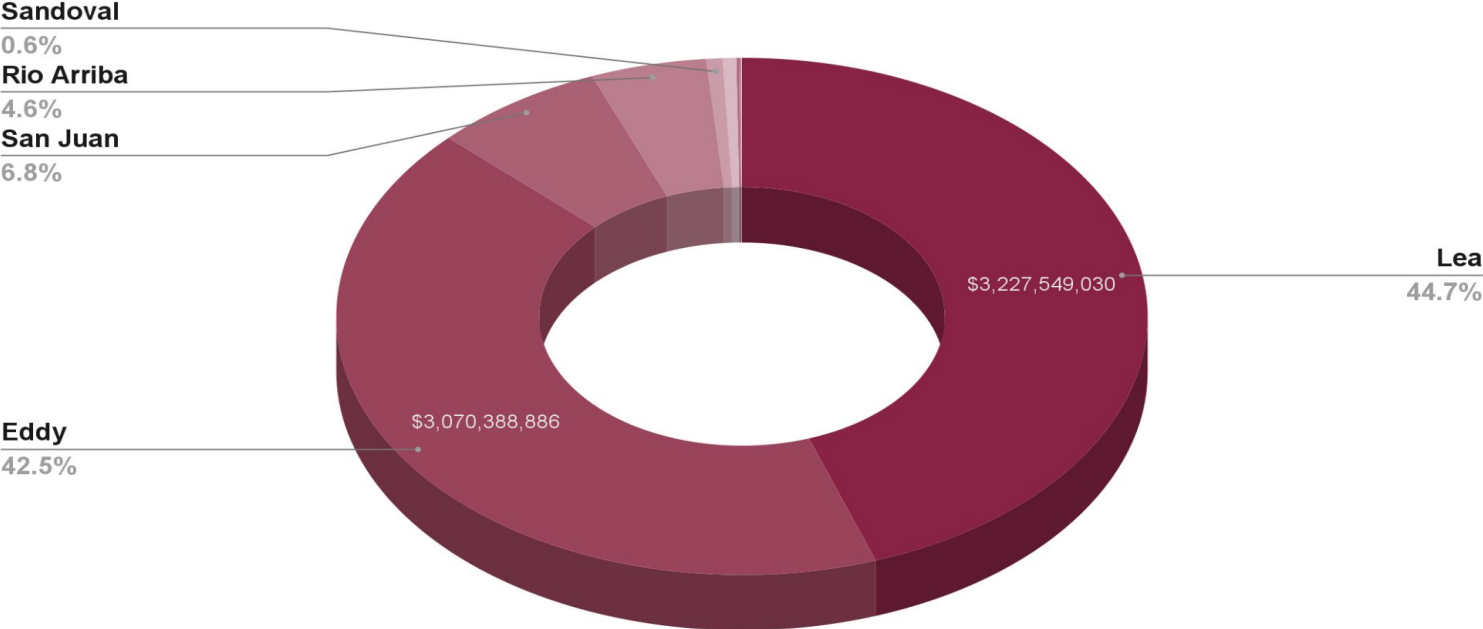


Extraction Tax Revenues (School Tax, Severance Tax, Conservation Tax, Production Tax) by county, 2015-2022





Federal Land Revenue by county, 2015-2022



## State Land Revenue by county, 2015-2022

**San Juan**

1.3%

**Eddy**

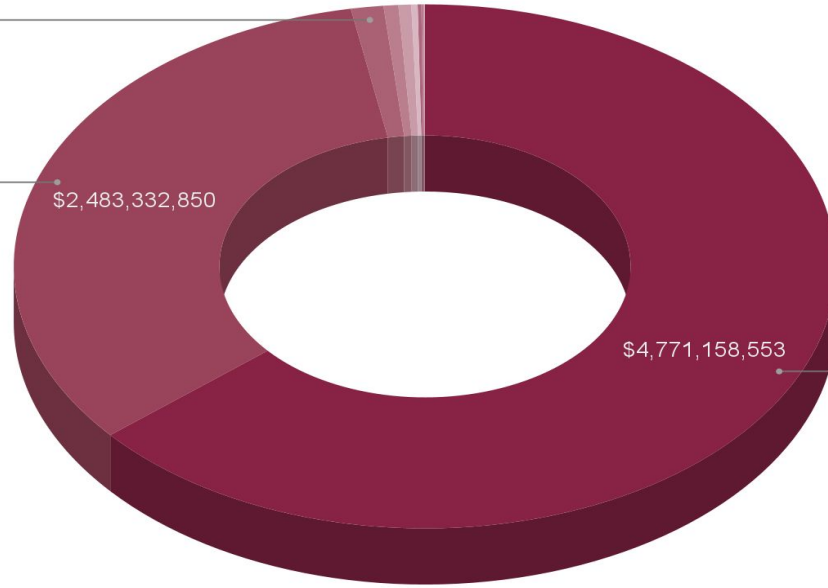
33.2%

\$2,483,332,850

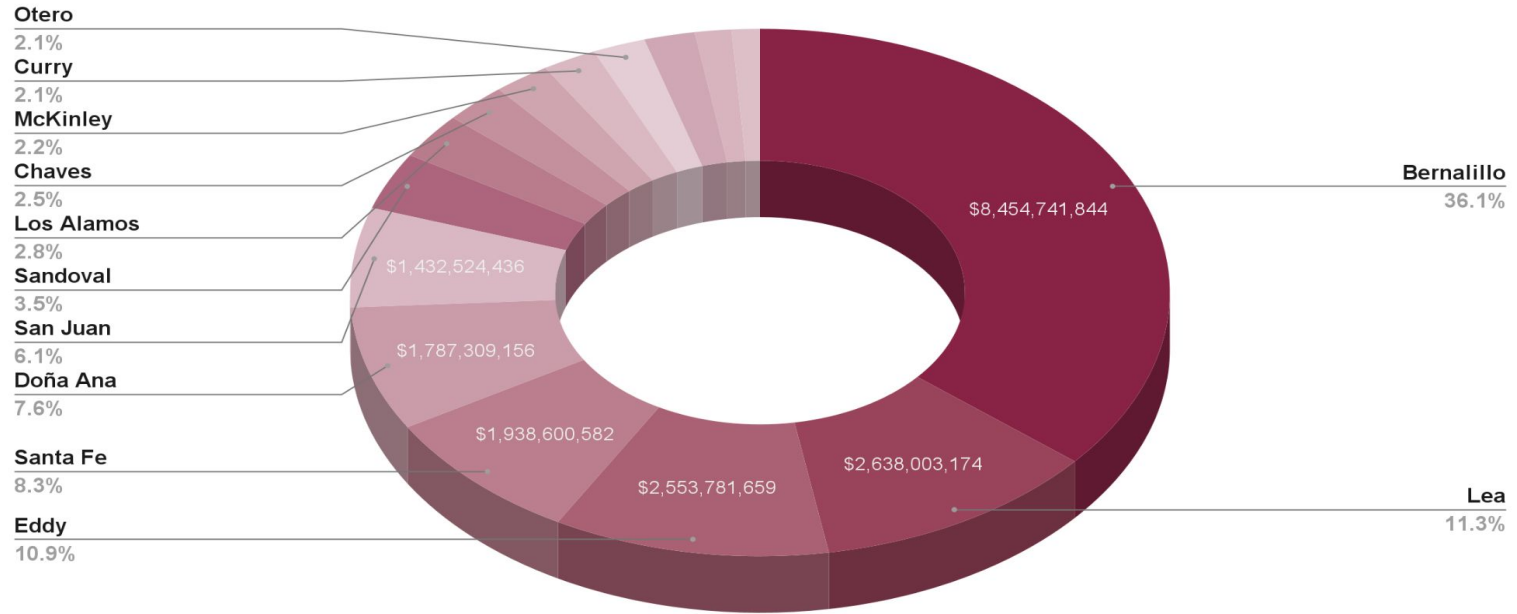
\$4,771,158,553

**Lea**

63.9%

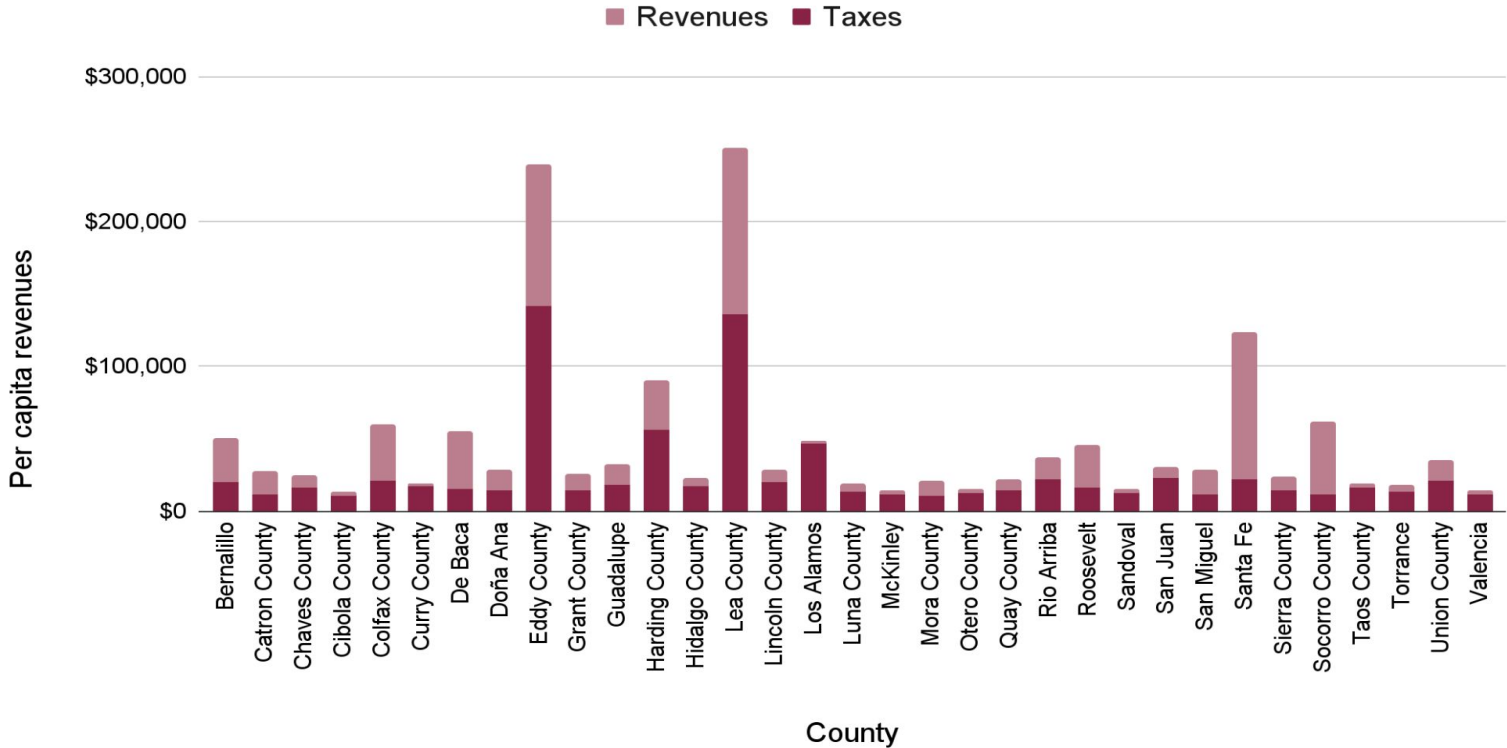


## Gross Receipt Taxes by county, 2015-2022



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### Per capita revenues by category by county, 2015-2022



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**Table 2 - Contribution and Expenditures per person, 2015-2022**

County	Contribution per person	Expenditure per person	Net per person
Bernalillo County	\$50,530	\$40,745	\$9,785
Catron County	\$27,204	\$51,875	-\$24,671
Chaves County	\$24,464	\$38,094	-\$13,630
Cibola County	\$13,549	\$40,808	-\$27,259
Colfax County	\$59,837	\$85,292	-\$25,455
Curry County	\$19,319	\$30,244	-\$10,925
De Baca County	\$55,300	\$74,697	-\$19,398
Doña Ana County	\$28,326	\$40,446	-\$12,119
Eddy County	\$239,343	\$32,426	\$206,917
Grant County	\$25,734	\$46,736	-\$21,002
Guadalupe County	\$32,522	\$91,576	-\$59,054
Harding County	\$90,483	\$103,007	-\$12,524
Hidalgo County	\$22,831	\$48,451	-\$25,620
Lea County	\$250,279	\$35,212	\$215,066
Lincoln County	\$28,420	\$33,364	-\$4,943
Los Alamos County	\$48,489	\$20,787	\$27,703
Luna County	\$19,306	\$38,440	-\$19,133
McKinley County	\$13,894	\$25,406	-\$11,512
Mora County	\$21,193	\$36,805	-\$15,612
Otero County	\$15,556	\$24,000	-\$8,444
Quay County	\$21,727	\$55,965	-\$34,237
Rio Arriba County	\$37,473	\$34,395	\$3,078
Roosevelt County	\$45,313	\$58,673	-\$13,360
Sandoval County	\$15,610	\$20,097	-\$4,487
San Juan County	\$30,460	\$26,522	\$3,937
San Miguel County	\$28,945	\$55,886	-\$26,941
Santa Fe County	\$123,094	\$123,365	-\$271

County	Contribution per person	Expenditure per person	Net per person
Sierra County	\$23,887	\$50,894	-\$27,008
Socorro County	\$61,297	\$74,416	-\$13,118
Taos County	\$19,380	\$26,265	-\$6,885
Torrance County	\$17,626	\$36,004	-\$18,379
Union County	\$35,037	\$101,467	-\$66,430
Valencia County	\$14,043	\$30,477	-\$16,434



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**Table 3 - Per Capita Expenditure by Category, by County, 2015-2022**

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	\$1,232	\$2,732	\$407	\$174	\$8,895	\$243	\$868	\$328	\$15,581	\$10,285
Catron	\$0	\$2,451	\$2,470	\$114	\$2,671	\$6,679	\$10,253	\$16,667	\$259	\$547	\$9,763
Chaves	\$0	\$885	\$853	\$113	\$653	\$11,294	\$2,217	\$2,099	\$333	\$7,185	\$12,462
Cibola	\$0	\$887	\$570	\$114	\$12	\$9,670	\$14,225	\$1,995	\$261	\$1,783	\$11,292
Colfax	\$0	\$2,023	\$1,563	\$114	\$4,941	\$43,264	\$14,251	\$3,625	\$2,797	\$376	\$12,339
Curry	\$0	\$1,260	\$578	\$112	\$7	\$8,525	\$936	\$2,460	\$345	\$3,074	\$12,947
De Baca	\$0	\$4,598	\$276	\$111	\$10,644	\$14,480	\$0	\$26,417	\$456	\$1,118	\$16,597
Doña Ana	\$0	\$821	\$498	\$299	\$337	\$8,777	\$1,267	\$1,178	\$345	\$14,065	\$12,860
Eddy	\$0	\$962	\$399	\$116	\$614	\$9,381	\$1,556	\$2,118	\$519	\$2,327	\$14,435
Grant	\$0	\$1,595	\$810	\$114	\$217	\$16,002	\$1,654	\$2,331	\$322	\$11,889	\$11,802
Guadalupe	\$0	\$2,623	\$254	\$114	\$3,499	\$10,906	\$46,630	\$10,504	\$438	\$451	\$16,156
Harding	\$0	\$8,583	\$255	\$112	\$505	\$294	\$0	\$54,156	\$929	\$2,973	\$35,201
Hidalgo	\$0	\$2,300	\$2,214	\$112	\$79	\$8,941	\$10,897	\$7,634	\$409	\$779	\$15,087
Lea	\$0	\$1,056	\$265	\$115	\$219	\$7,148	\$5,825	\$1,865	\$588	\$3,277	\$14,855
Lincoln	\$0	\$1,373	\$669	\$115	\$1,639	\$7,927	\$2,318	\$3,293	\$2,578	\$2,742	\$10,709
Los Alamos	\$0	\$1,040	\$682	\$115	\$0	\$1,557	\$0	\$1,320	\$364	\$2,111	\$13,597
Luna	\$0	\$1,459	\$347	\$115	\$1,237	\$11,784	\$1,864	\$5,296	\$923	\$181	\$15,235
McKinley	\$0	\$948	\$385	\$114	\$95	\$9,468	\$637	\$1,234	\$262	\$1,919	\$10,345
Mora	\$0	\$2,630	\$255	\$111	\$2,655	\$8,182	\$0	\$7,200	\$330	\$3,159	\$12,284
Otero	\$0	\$1,010	\$379	\$114	\$280	\$6,503	\$3,487	\$2,252	\$195	\$2,475	\$7,306
Quay	\$0	\$2,672	\$1,209	\$115	\$712	\$12,431	\$5,438	\$8,632	\$448	\$7,653	\$16,655



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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
Rio Arriba	\$0	\$1,031	\$463	\$1,062	\$1,021	\$10,332	\$2,095	\$2,098	\$1,001	\$4,533	\$10,759
Roosevelt	\$0	\$1,395	\$692	\$114	\$317	\$8,215	\$476	\$4,632	\$734	\$29,170	\$12,930
Sandoval	\$0	\$787	\$258	\$115	\$325	\$5,311	\$376	\$1,413	\$268	\$1,005	\$10,241
San Juan	\$0	\$955	\$625	\$112	\$322	\$7,207	\$369	\$1,184	\$312	\$4,443	\$10,993
San Miguel	\$0	\$1,813	\$554	\$113	\$1,419	\$16,807	\$1,670	\$1,922	\$524	\$20,110	\$10,954
Santa Fe	\$325	\$2,114	\$73,531	\$5,944	\$4,806	\$12,209	\$3,824	\$4,763	\$1,289	\$6,351	\$8,207
Sierra	\$0	\$1,654	\$1,041	\$2,720	\$1,550	\$26,463	\$4,099	\$3,873	\$237	\$489	\$8,768
Socorro	\$0	\$1,535	\$747	\$113	\$421	\$11,547	\$2,756	\$5,784	\$252	\$41,843	\$9,418
Taos	\$0	\$1,453	\$499	\$115	\$288	\$8,680	\$1,373	\$1,702	\$259	\$2,122	\$9,775
Torrance	\$0	\$1,829	\$776	\$112	\$390	\$12,209	\$584	\$4,438	\$404	\$160	\$15,103
Union	\$0	\$2,366	\$2,195	\$113	\$1,466	\$12,069	\$47,155	\$18,056	\$376	\$3,711	\$13,959
Valencia	\$0	\$840	\$466	\$113	\$126	\$9,454	\$5,314	\$1,189	\$298	\$1,505	\$11,172
<b>Total Per Capita Spending</b>	\$23	\$1,200	\$6,507	\$680	\$696	\$9,308	\$1,910	\$1,923	\$462	\$9,206	\$11,053



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**Table 4 - Per Capita Taxes by Category, by County, 2015-2022**

County	School Tax	Severance Tax	Conservation Tax	Production Tax	Gross Receipts	State Corporate Income Tax	State Personal Income Tax	Property Taxes to State
Bernalillo	\$0	\$0	\$0	\$0	\$12,496	\$550	\$6,281	\$270
Catron	\$0	\$0	\$0	\$0	\$6,415	\$321	\$4,630	\$398
Chaves	\$341	\$381	\$20	\$118	\$8,935	\$393	\$5,545	\$217
Cibola	\$0	\$0	\$0	\$0	\$6,399	\$292	\$4,073	\$139
Colfax	\$1,256	\$1,178	\$60	\$331	\$11,620	\$523	\$5,828	\$589
Curry	\$0	\$0	\$0	\$0	\$10,200	\$421	\$6,147	\$208
De Baca	\$0	\$0	\$0	\$0	\$7,389	\$302	\$6,922	\$554
Doña Ana	\$0	\$0	\$0	\$0	\$8,194	\$364	\$5,236	\$228
Eddy	\$34,872	\$39,116	\$2,118	\$11,224	\$43,263	\$1,851	\$7,590	\$1,210
Grant	\$0	\$0	\$0	\$0	\$7,910	\$349	\$5,759	\$325
Guadalupe	\$0	\$0	\$0	\$0	\$11,738	\$518	\$5,000	\$413
Harding	\$12,847	\$15,204	\$770	\$5,001	\$13,837	\$691	\$6,071	\$1,490
Hidalgo	\$0	\$0	\$0	\$0	\$9,801	\$439	\$6,056	\$457
Lea	\$33,437	\$39,747	\$2,170	\$14,548	\$36,932	\$1,676	\$6,094	\$1,045
Lincoln	\$0	\$0	\$0	\$0	\$13,134	\$587	\$5,881	\$729
Los Alamos	\$0	\$0	\$0	\$0	\$34,949	\$1,484	\$9,974	\$450
Luna	\$0	\$0	\$0	\$0	\$7,874	\$331	\$4,572	\$268
McKinley	\$3	\$3	\$0	\$1	\$7,227	\$323	\$4,061	\$122
Mora	\$0	\$0	\$0	\$0	\$4,252	\$196	\$6,066	\$358
Otero	\$0	\$0	\$0	\$0	\$7,289	\$331	\$4,969	\$198
Quay	\$77	\$92	\$5	\$25	\$8,375	\$368	\$5,464	\$285
Rio Arriba	\$4,777	\$4,573	\$233	\$1,845	\$5,192	\$238	\$4,997	\$338
Roosevelt	\$270	\$306	\$16	\$84	\$8,781	\$369	\$5,647	\$263
Sandoval	\$200	\$223	\$12	\$81	\$5,636	\$260	\$6,012	\$279
San Juan	\$2,289	\$2,245	\$115	\$795	\$11,513	\$527	\$5,011	\$324
San Miguel	\$0	\$0	\$0	\$0	\$6,186	\$268	\$5,102	\$248
Santa Fe	\$0	\$0	\$0	\$0	\$12,793	\$567	\$8,226	\$533
Sierra	\$0	\$0	\$0	\$0	\$7,795	\$349	\$5,717	\$313
Socorro	\$0	\$0	\$0	\$0	\$5,720	\$253	\$4,970	\$186
Taos	\$0	\$0	\$0	\$0	\$10,103	\$452	\$5,367	\$493
Torrance	\$0	\$0	\$0	\$0	\$7,927	\$357	\$4,675	\$297
Union	\$1,122	\$1,335	\$68	\$356	\$11,498	\$503	\$5,225	\$487
Valencia	\$0	\$0	\$0	\$0	\$6,162	\$275	\$4,923	\$215
<b>Total Per Capita Revenues</b>	<b>\$2,383</b>	<b>\$2,714</b>	<b>\$147</b>	<b>\$906</b>	<b>\$12,039</b>	<b>\$533</b>	<b>\$5,931</b>	<b>\$342</b>



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**Table 5 - Per Capita Revenues by Category, by County, 2015-2022**

County	Motor Vehicle Revenues	State Land Revenue	Fed Land Revenue	Government Activity Revenues	Business Activity Revenues
Bernalillo	\$341	\$0	\$0	\$4,675	\$25,917
Catron	\$694	\$0	\$27	\$14,718	\$0
Chaves	\$384	\$575	\$608	\$4,207	\$2,741
Cibola	\$340	\$0	\$0	\$2,306	\$0
Colfax	\$515	\$0	\$4	\$20,247	\$17,685
Curry	\$390	\$0	\$0	\$1,952	\$0
De Baca	\$589	\$0	\$2	\$39,542	\$0
Doña Ana	\$380	\$0	\$1	\$2,639	\$11,285
Eddy	\$534	\$42,070	\$52,015	\$3,479	\$0
Grant	\$481	\$0	\$0	\$3,356	\$7,555
Guadalupe	\$444	\$0	\$19	\$14,390	\$0
Harding	\$694	\$16,372	\$3,302	\$14,204	\$0
Hidalgo	\$487	\$0	\$62	\$5,530	\$0
Lea	\$488	\$66,797	\$45,186	\$2,158	\$0
Lincoln	\$540	\$0	\$0	\$7,549	\$0
Los Alamos	\$374	\$0	\$0	\$1,258	\$0
Luna	\$433	\$0	\$0	\$5,828	\$0
McKinley	\$288	\$0	\$101	\$1,765	\$0
Mora	\$569	\$0	\$0	\$9,753	\$0
Otero	\$343	\$0	\$1	\$2,425	\$0
Quay	\$494	\$78	\$31	\$6,433	\$0
Rio Arriba	\$520	\$1,093	\$8,429	\$5,237	\$0
Roosevelt	\$395	\$317	\$237	\$3,453	\$25,173
Sandoval	\$391	\$128	\$322	\$2,066	\$0
San Juan	\$416	\$767	\$3,977	\$2,481	\$0
San Miguel	\$416	\$0	\$0	\$6,531	\$10,194
Santa Fe	\$458	\$0	\$0	\$100,517	\$0
Sierra	\$538	\$0	\$0	\$9,175	\$0
Socorro	\$386	\$0	\$2	\$4,757	\$45,024
Taos	\$471	\$0	\$0	\$2,496	\$0
Torrance	\$445	\$0	\$0	\$3,926	\$0
Union	\$508	\$914	\$212	\$12,810	\$0
Valencia	\$423	\$0	\$0	\$2,043	\$0
<b>Total Sum</b>	<b>\$394</b>	<b>\$3,555</b>	<b>\$3,440</b>	<b>\$10,766</b>	<b>\$10,522</b>



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**Table 6 - Total Taxes and Revenues per capita, 2015-2022**

County	Taxes	Revenues	Total Contribution to State Budget
Bernalillo	\$19,597	\$30,933	\$50,530
Catron	\$11,764	\$15,440	\$27,204
Chaves	\$15,950	\$8,514	\$24,464
Cibola	\$10,903	\$2,646	\$13,549
Colfax	\$21,385	\$38,452	\$59,837
Curry	\$16,977	\$2,342	\$19,319
De Baca	\$15,167	\$40,133	\$55,300
Doña Ana	\$14,021	\$14,305	\$28,326
Eddy	\$141,244	\$98,098	\$239,343
Grant	\$14,342	\$11,392	\$25,734
Guadalupe	\$17,668	\$14,854	\$32,522
Harding	\$55,911	\$34,572	\$90,483
Hidalgo	\$16,753	\$6,078	\$22,831
Lea	\$135,650	\$114,628	\$250,279
Lincoln	\$20,331	\$8,089	\$28,420
Los Alamos	\$46,857	\$1,632	\$48,489
Luna	\$13,045	\$6,261	\$19,306
McKinley	\$11,740	\$2,154	\$13,894
Mora	\$10,871	\$10,322	\$21,193
Otero	\$12,787	\$2,769	\$15,556
Quay	\$14,692	\$7,036	\$21,727
Rio Arriba	\$22,195	\$15,279	\$37,473
Roosevelt	\$15,738	\$29,575	\$45,313
Sandoval	\$12,704	\$2,906	\$15,610
San Juan	\$22,819	\$7,641	\$30,460
San Miguel	\$11,803	\$17,142	\$28,945
Santa Fe	\$22,118	\$100,975	\$123,094
Sierra	\$14,173	\$9,713	\$23,887
Socorro	\$11,128	\$50,169	\$61,297
Taos	\$16,414	\$2,966	\$19,380
Torrance	\$13,255	\$4,370	\$17,626
Union	\$20,594	\$14,444	\$35,037
Valencia	\$11,576	\$2,466	\$14,043
<b>Total Sum</b>	<b>\$24,994</b>	<b>\$28,678</b>	<b>\$53,672</b>

**Table 7 - Total Taxes and Revenues per capita, 2015-2022, sorted by total contribution**

County	Taxes	Revenues	Total Contribution to State Budget
Lea	\$135,650	\$114,628	\$250,279
Eddy	\$141,244	\$98,098	\$239,343
Santa Fe	\$22,118	\$100,975	\$123,094
Harding	\$55,911	\$34,572	\$90,483
Socorro	\$11,128	\$50,169	\$61,297
Colfax	\$21,385	\$38,452	\$59,837
De Baca	\$15,167	\$40,133	\$55,300
Bernalillo	\$19,597	\$30,933	\$50,530
Los Alamos	\$46,857	\$1,632	\$48,489
Roosevelt	\$15,738	\$29,575	\$45,313
Rio Arriba	\$22,195	\$15,279	\$37,473
Union	\$20,594	\$14,444	\$35,037
Guadalupe	\$17,668	\$14,854	\$32,522
San Juan	\$22,819	\$7,641	\$30,460
San Miguel	\$11,803	\$17,142	\$28,945
Lincoln	\$20,331	\$8,089	\$28,420
Doña Ana	\$14,021	\$14,305	\$28,326
Catron	\$11,764	\$15,440	\$27,204
Grant	\$14,342	\$11,392	\$25,734
Chaves	\$15,950	\$8,514	\$24,464
Sierra	\$14,173	\$9,713	\$23,887
Hidalgo	\$16,753	\$6,078	\$22,831
Quay	\$14,692	\$7,036	\$21,727
Mora	\$10,871	\$10,322	\$21,193
Taos	\$16,414	\$2,966	\$19,380
Curry	\$16,977	\$2,342	\$19,319
Luna	\$13,045	\$6,261	\$19,306
Torrance	\$13,255	\$4,370	\$17,626
Sandoval	\$12,704	\$2,906	\$15,610
Otero	\$12,787	\$2,769	\$15,556
Valencia	\$11,576	\$2,466	\$14,043
McKinley	\$11,740	\$2,154	\$13,894
Cibola	\$10,903	\$2,646	\$13,549
<b>Total Sum</b>	<b>\$24,994</b>	<b>\$28,678</b>	<b>\$53,672</b>



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**Table 8 - Total State and Federal Expenditures by county, per capita, 2015-2022**

County	Total State Expenditures	Total Federal Expenditures	Total Expenditures
Bernalillo	\$40,745	\$24,769	\$65,515
Catron	\$51,875	\$40,378	\$92,252
Chaves	\$38,094	\$32,536	\$70,630
Cibola	\$40,808	\$33,907	\$74,716
Colfax	\$85,292	\$42,269	\$127,561
Curry	\$30,244	\$31,310	\$61,555
De Baca	\$74,697	\$74,368	\$149,065
Doña Ana	\$40,446	\$33,718	\$74,164
Eddy	\$32,426	\$23,523	\$55,949
Grant	\$46,736	\$31,984	\$78,720
Guadalupe	\$91,576	\$54,083	\$145,658
Harding	\$103,007	\$115,022	\$218,030
Hidalgo	\$48,451	\$44,385	\$92,837
Lea	\$35,212	\$25,306	\$60,518
Lincoln	\$33,364	\$30,630	\$63,994
Los Alamos	\$20,787	\$7,284	\$28,070
Luna	\$38,440	\$42,008	\$80,447
McKinley	\$25,406	\$35,047	\$60,453
Mora	\$36,805	\$39,169	\$75,974
Otero	\$24,000	\$22,099	\$46,099
Quay	\$55,965	\$44,622	\$100,586
Rio Arriba	\$34,395	\$37,762	\$72,157
Roosevelt	\$58,673	\$35,314	\$93,987
Sandoval	\$20,097	\$19,756	\$39,854
San Juan	\$26,522	\$28,427	\$54,950
San Miguel	\$55,886	\$40,178	\$96,064
Santa Fe	\$123,365	\$30,175	\$153,540
Sierra	\$50,894	\$48,679	\$99,574
Socorro	\$74,416	\$68,017	\$142,433
Taos	\$26,265	\$30,855	\$57,121
Torrance	\$36,004	\$46,705	\$82,709
Union	\$101,467	\$39,683	\$141,149
Valencia	\$30,477	\$27,286	\$57,763

**Table 9 - Total State and Federal Expenditures by county, per capita, 2015-2022, sorted by total expenditures**

County	Total State Expenditures	Total Federal Expenditures	Total Expenditures
Harding	\$103,007	\$115,022	\$218,030
Santa Fe	\$123,365	\$30,175	\$153,540
De Baca	\$74,697	\$74,368	\$149,065
Guadalupe	\$91,576	\$54,083	\$145,658
Socorro	\$74,416	\$68,017	\$142,433
Union	\$101,467	\$39,683	\$141,149
Colfax	\$85,292	\$42,269	\$127,561
Quay	\$55,965	\$44,622	\$100,586
Sierra	\$50,894	\$48,679	\$99,574
San Miguel	\$55,886	\$40,178	\$96,064
Roosevelt	\$58,673	\$35,314	\$93,987
Hidalgo	\$48,451	\$44,385	\$92,837
Catron	\$51,875	\$40,378	\$92,252
Torrance	\$36,004	\$46,705	\$82,709
Luna	\$38,440	\$42,008	\$80,447
Grant	\$46,736	\$31,984	\$78,720
Mora	\$36,805	\$39,169	\$75,974
Cibola	\$40,808	\$33,907	\$74,716
Doña Ana	\$40,446	\$33,718	\$74,164
Rio Arriba	\$34,395	\$37,762	\$72,157
Chaves	\$38,094	\$32,536	\$70,630
Bernalillo	\$40,745	\$24,769	\$65,515
Lincoln	\$33,364	\$30,630	\$63,994
Curry	\$30,244	\$31,310	\$61,555
Lea	\$35,212	\$25,306	\$60,518
McKinley	\$25,406	\$35,047	\$60,453
Valencia	\$30,477	\$27,286	\$57,763
Taos	\$26,265	\$30,855	\$57,121
Eddy	\$32,426	\$23,523	\$55,949
San Juan	\$26,522	\$28,427	\$54,950
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Sandoval	\$20,097	\$19,756	\$39,854
Los Alamos	\$20,787	\$7,284	\$28,070



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# Questions?

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# Appendix - Revenue Analysis



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# Revenue Analysis

- ★ 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.

# Revenue Analysis

## ★ Gross Receipts Tax

- From the Fiscal Year RP-80, taxable receipts were used to proportionally allocate the state's portion of Gross Receipts Tax to each county.
- 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.



# Revenue Analysis

## ★ Property Taxes

- Only property taxes collected by the state were included.
- 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.

## ★ Motor Vehicle Revenues

- From the New Mexico Taxation & Revenue Department.





# Revenue Analysis

## ★ Personal Income Taxes

- Allocated Personal Income Tax Collections to counties based on Bureau of Economic Analysis (BEA) personal income data which is available at the county-level.

## ★ Corporate Income Taxes

- Allocated Corporate Income Tax Collections to counties based on gross receipts data.



# Revenue Analysis

## ★ 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.

## ★ 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.
- Revenues from royalties, bonuses, rents, inspection fees, civil penalties, and other revenues were included.
- Included only the 49% returned to the State of New Mexico.



# Revenue Analysis

- ★ 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.



# Revenue Analysis

- ★ Government Activity Revenues
  - For government functions that charge for services.
  - 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.
  - Government Activity Revenues were allocated to counties by category based on the expenditure-share the county received for that category.

# Revenue Analysis

## ★ Business Activity Revenues

- Revenues resulting from business-like activities undertaken by the government.
- 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 New Mexico Annual Financial Report by category and were allocated to the county where the primary business activities are located.



# Appendix - Expenditure Analysis



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# Expenditure Analysis

Four basic approaches:

1. Office or Fixed Location was used when available.
2. Employee-based allocation used for the Human Services Department and Cooperative Extension Services.
3. Transportation budget was allocated by a combination of county population and miles of public roads in each county.
4. Population-based distribution by county was used when activities were statewide and not attributable to a specific location or set of employees.



# Expenditure Analysis

## ★ Legislative

- Allocated to Santa Fe County.

## ★ Judicial

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





# Expenditure Analysis

## ★ General Control

- 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.

## ★ Commerce & Industry

- Allocated to specific counties based on where specific department offices were located.
- The Tourism Development program was allocated to counties based on population.



# Expenditure Analysis

## ★ Agriculture, Energy, & Natural Resources

- 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.
  - 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.

# Expenditure Analysis

## ★ Health, Hospitals, & Human Services

- Allocated based on the locations of the employees and offices associated with the budget items.
  - Commission for the Deaf and Hard-of-Hearing appropriations were allocated 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 five regional offices.

# Expenditure Analysis

## ★ Health, Hospitals, & Human Services

- Allocated based on the locations of the employees and offices associated with the budget items.
  - The HSD 2022 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.
  - The HSD 2022 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.



# Expenditure Analysis

## ★ Public Safety

- 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).
- Law Enforcement and Statewide Law Enforcement Support Program appropriations were divided equally among state police offices located in each county.



# Expenditure Analysis

## ★ Transportation

- Transportation projects and operations were allocated by the combination of vehicle registration fees and miles of public roads in each county used to distribute motor vehicle revenues across all counties.
- Office-based activities were allocated to the counties where these activities were located.

# Expenditure Analysis

## ★ Education

- Higher Education expenses were matched to the counties where the institutions are located.
- New Mexico Public Education Department (NMPED) Special Appropriations were distributed equally among all counties relative to the percentage of total State Equalization Guarantee (SEG) distributions each county receives.
- NMPED appropriations were allocated to the Santa Fe office. The Regional Education Cooperatives appropriations were allocated to the physical location of the cooperative offices.

