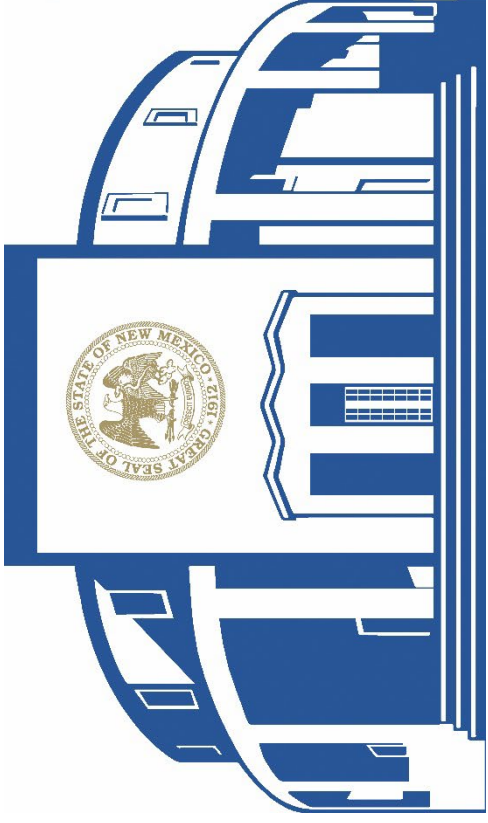


NEW MEXICO  
LEGISLATIVE  
FINANCE  
COMMITTEE



# Local Government Dashboard Lincoln County and Village of Ruidoso

Legislative Finance Committee Hearing  
June, 16th, 2026  
Mescalero, New Mexico

# Economy & Finance

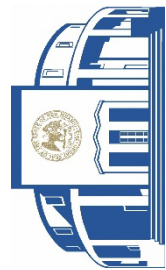
Following the Office of the State Auditor's FY25 audit, Lincoln County had one other matter finding. Errors in capital asset documentation were identified.

Lincoln County's general fund balance by liquidity has maintained a generally stable balance in assigned and unassigned funds over the last four fiscal years. In years prior, Lincoln County's general fund balance fluctuated slightly with an increasing trend.

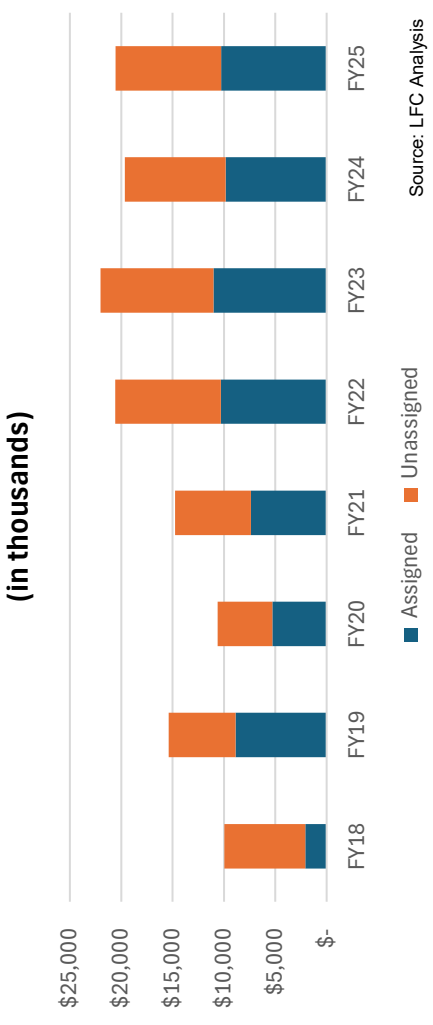
Following the Office of the State Auditor's FY25 audit, the Village of Ruidoso had no findings.

The Village of Ruidoso general fund balance had a deficit in unassigned fund balances in FY22 and FY23.

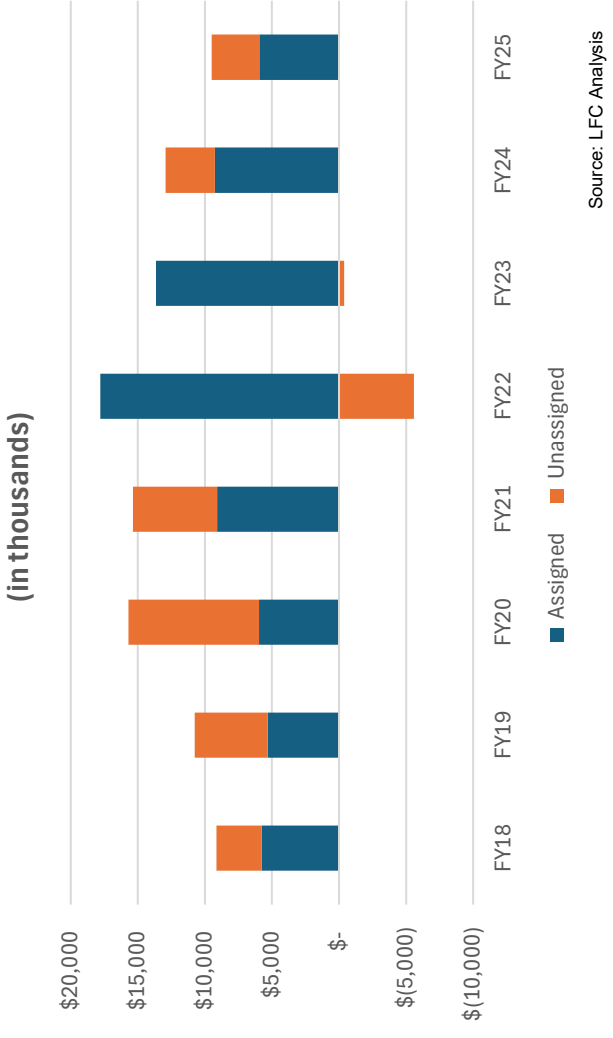
Source: OSA Audits



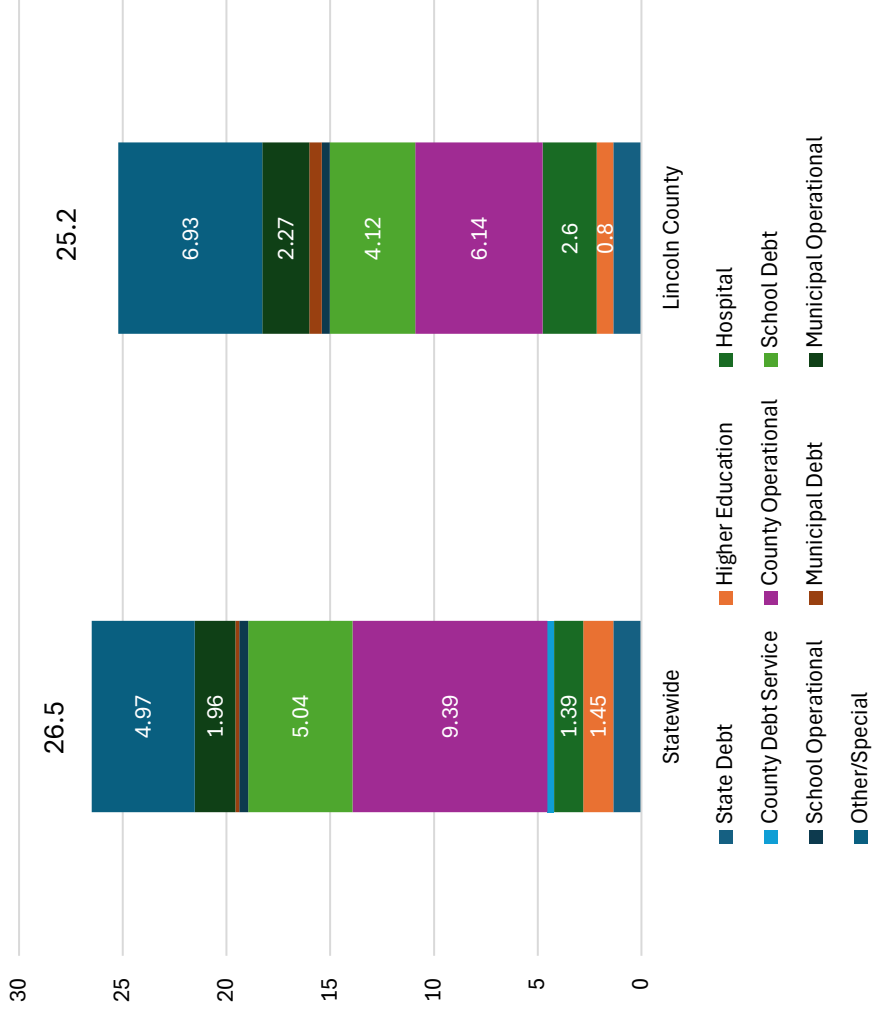
## Lincoln County General Fund Balance by Liquidity



## Village of Ruidoso General Fund Balance by Liquidity



## Lincoln County Residential Property Tax by Use (per thousand dollars in property value, 2024)



In 2024, Lincoln County voted to pay less in overall property taxes than the statewide average. Lincoln County residents pay about two dollars more per thousand dollars in property value towards state debt than the statewide average. Lincoln County residents pay about three dollars less per thousand dollars in property value towards county operations than the statewide average.

Source: LFC Analysis

# Economy & Finance

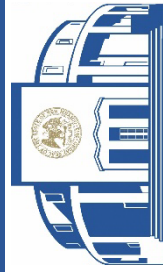
Lincoln County's general fund expenditures have remained relatively consistent over the past eight fiscal years. Lincoln County's revenues are consistently greater than expenditures.

Lincoln County's total debt service to revenues was lower than the population cluster in 2018 and 2019. Starting in 2020, Lincoln County's debt services to revenues has been greater than the population cluster.

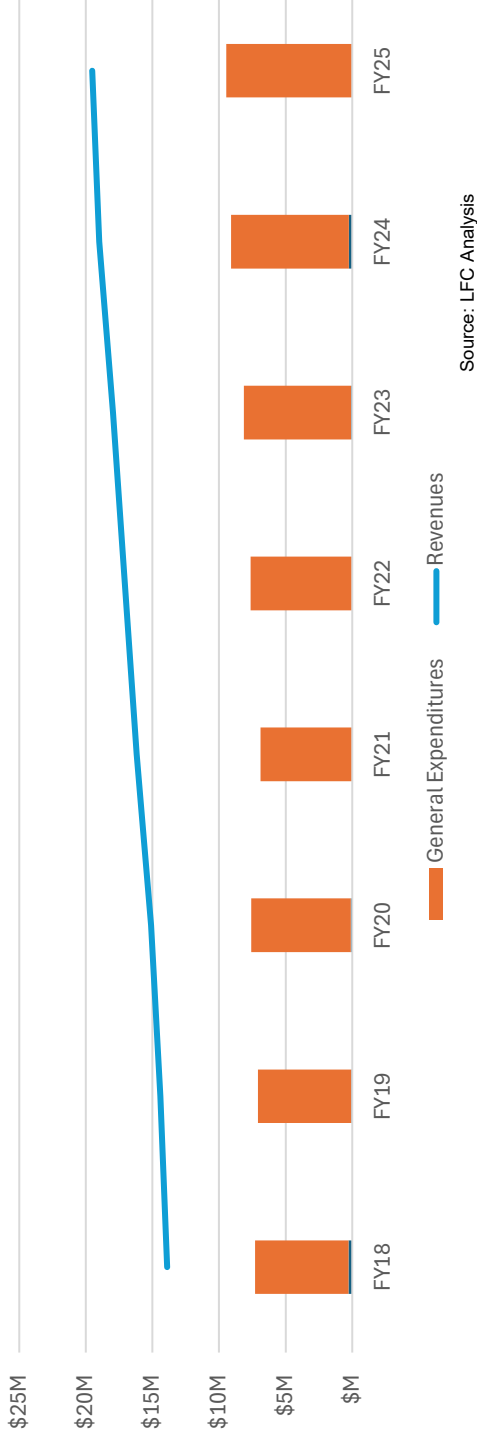
*Note: Lincoln County is in the medium population cluster median. Counties in the medium cluster are between the 25<sup>th</sup> and 75<sup>th</sup> percentile of population size. These counties include Chaves, Cibola, Colfax, Curry, Eddy, Grant, Lincoln, Los Alamos, Luna, Otero, Rio Arriba, Roosevelt, San Miguel, Socorro, Taos, and Torrance.*

*Note: Debt Service to Revenues: Calculated as debt service expenditures/revenue. Interpreted as the percent of revenues spent on paying off debts.*

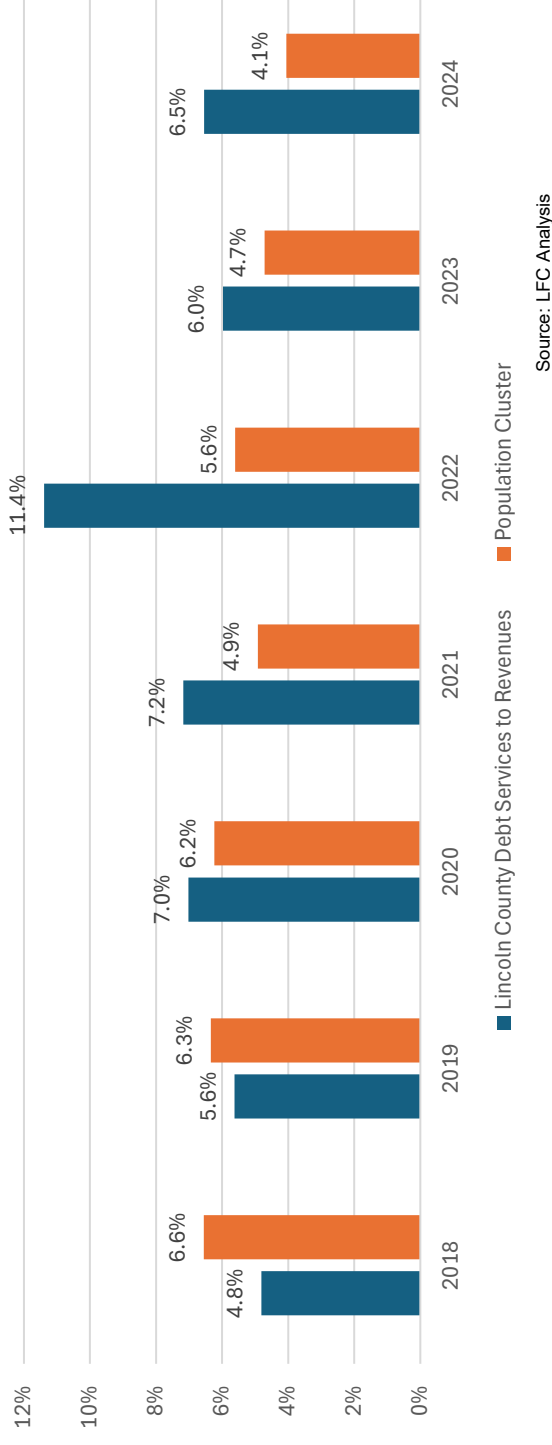
Source: LFC Analysis



# Lincoln County General Fund Revenues to Expenditures (in millions)



# Lincoln County Total Debt Service to Revenues (as a percent)



# Economy & Finance

Lincoln County experienced a 24 percent growth in year-over-year matched taxable gross receipts by industry.

Lincoln County's top industries by matched taxable gross receipts are construction, retail trade, unclassified establishments, and accommodation and food services.

Industries that experienced the most year-over-year growth were management of companies and enterprises and unclassified establishments. Industries that experienced the most year over year shrinkage were public administration and educational services.

Source: Economic Development Department

# ICIP Priorities

The Infrastructure Capital Improvement Plan (ICIP) is a planning tool administered by the DFA Infrastructure Planning and Development Division. It establishes priorities for anticipated capital infrastructure projects for counties, municipalities, tribal governments, special districts, and senior citizen facilities.

For FY26-30, Lincoln County's ICIP submission included 10 projects totaling \$12.4 million, with 96 percent unfunded at the time of submission.

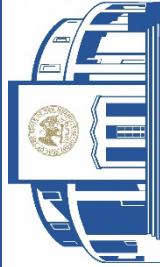
For the same period, Ruidoso submitted their ICIP request for 67 projects totaling \$428 million, with 91 percent unfunded at the time of submission.

## Lincoln County and Village of Ruidoso ICIP Priorities FY26-30

ICIP Ranking	Project Title	Total Cost	Percent Unfunded	Cost Share: Local   State   Federal		
<b>Lincoln County</b>						
1	Ambulance Building - Carrizozo	\$1,850,000	100%	0%	100%	0%
2	Evidence Building - Sheriff	\$1,770,000	100%	0%	100%	0%
3	Fire Training Systems + Center	\$3,000,000	100%	0%	100%	0%
4	Above Ground Fire Water Storage	\$2,000,000	100%	0%	100%	0%
5	Detention Center Mold Remediation and Roof Repair	\$1,000,000	100%	0%	100%	0%
<b>Village of Ruidoso</b>						
1	Workforce Housing	\$8,980,000	56%	3%	61%	25%
2	Bridge Replacement Projects - FEMA	\$17,364,854	90%	12%	20%	68%
3	Street and Drainage Improvements	\$8,000,000	100%	0%	90%	10%
4	Sewer Line Rehabilitation - FEMA	\$60,665,984	49%	1%	39%	10%
5	Sewer Line Extensions	\$4,000,000	61%	0%	81%	19%

Source: DFA ICIP FY26-30 Project Summaries.

Note: this data was pulled from the time of each entity's FY26-30 ICIP submission (2025). Exact percentages may have changed since that time.

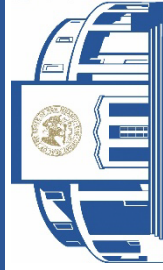


# Five Largest Capital Outlay Projects 2022- 2025

From 2022 to 2025, Lincoln County received 14 capital outlay appropriations and reauthorizations totaling \$4.5 million. Balances total an estimated \$2.2 million (50 percent expended) as of May 2026.

In the same period, the Village of Ruidoso received 9 capital outlay appropriations and reauthorizations totaling \$8.9 million. Balances total an estimated \$2.2 million (75 percent expended) as of May 2026.

Lincoln County has received several federal and state match grants for wildfires and flooding emergency response. From FY25-FY26, Lincoln County received an estimated \$25 million from the state to match \$90 million in federal funds for a total of \$115 million for fire recovery efforts.



Project Title	Year	Appropriation	Percent expended
<b>Lincoln County</b>			
Lincoln Co Above Ground Water Storage Tank	2025	\$1,000,000	0%
Lincoln Co Courthouse Improvements	2023	\$800,000	99%
Lincoln Co Detention Center Water and Sewer Upgrade	2024	\$750,000	98%
Carrizozo Ambulance Building	2025	\$650,000	1%
Capitan Veterans Ed Camp Facility Improvements	2023	\$315,000	1%
<b>Village of Ruidoso</b>			
Ruidoso E911 Consolidated Dispatch Center	2024	3,500,000	100%
Ruidoso Flood Damaged Infrastructure Improvements	2024	1,800,000	79%
Ruidoso Workforce Housing Development	2024	980,000	100%
Watershed Fire Suppression Construction	2025	\$750,000	0%
Outdoor Recreation Infrastructure	NA	\$500,000	79%

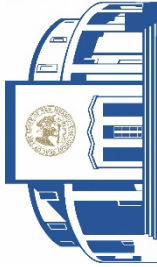
# Earmarked Funds and Infrastructure Grants

## Lincoln County 2022-2026

Project Title	Year	Amount
<b>Transportation Project Fund</b>		
Roadway maintenance	2023	\$1,125,000
<b>Colonias Infrastructure Fund</b>		
stormwater drainage and road improvements	2022	\$1,000,000
Phase II roadway drainage improvements	2023	\$1,500,000
flood risk mitigation	2025	\$460,000
emergency culvert lines replacements	2025	\$2,820,000
<b>Water Trust Fund</b>		
Magado Creek culvert	2024	\$1,190,000
<b>Recreation and Quality of Life Grants</b>		
Sierra Blanca Regional Training Center	FY26	\$5,000,000
Town of Carrizozo - Baseball Field	FY27	\$570,000

## Ruidoso 2022-2026

Project Title	Year	Amount
<b>Transportation Project Fund</b>		
Village of Ruidoso	2022	\$3,500,000
Roadways improvements	2022	\$1,425,000
Roadway maintenance 2	2025	\$2,000,000
<b>Colonias Infrastructure Fund</b>		
Emergency - repair destroyed roadways	2025	\$4,080,659
<b>Water Trust Fund</b>		
well improvements	2022	\$1,697,281
Upper Canyon surface diversion rehab	2023	\$2,076,255
Tank restoration	2024	\$1,187,944
Country Club waterline replacement	2024	\$3,645,695
Wingfield Homestead waterlines	2025	\$1,125,000
Alto Lake Dam design	2025	\$237,500
Hollywood well	2025	\$763,597
Two Rivers water intake	2025	\$5,160,000
<b>Recreation and Quality of Life Grants</b>		
Eagle Creek Sports Complex	FY26	\$2,500,000



# Law Enforcement Agencies

## [Lincoln County Sheriff's Office](#)

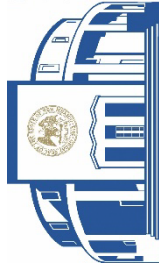
- Leadership: Sheriff Adam D. Shanks  
Certified Officers: 22

## [Ruidoso Police Department](#)

- Leadership: Chief Steve Minner  
Certified Officers: 18

## [Ruidoso Downs Police Department](#)

- Leadership: Chief Joe Commander  
Certified Officers: 3

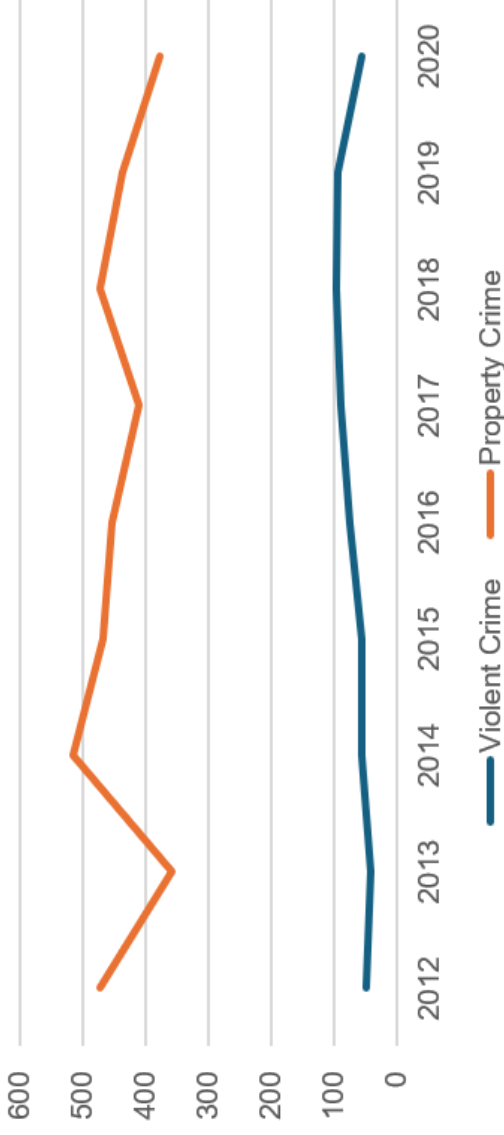


# Crime Trends and Data Reporting

Rates of Violent and Property Crime had been declining in 2019, which was the last year the FBI has full data for the region.

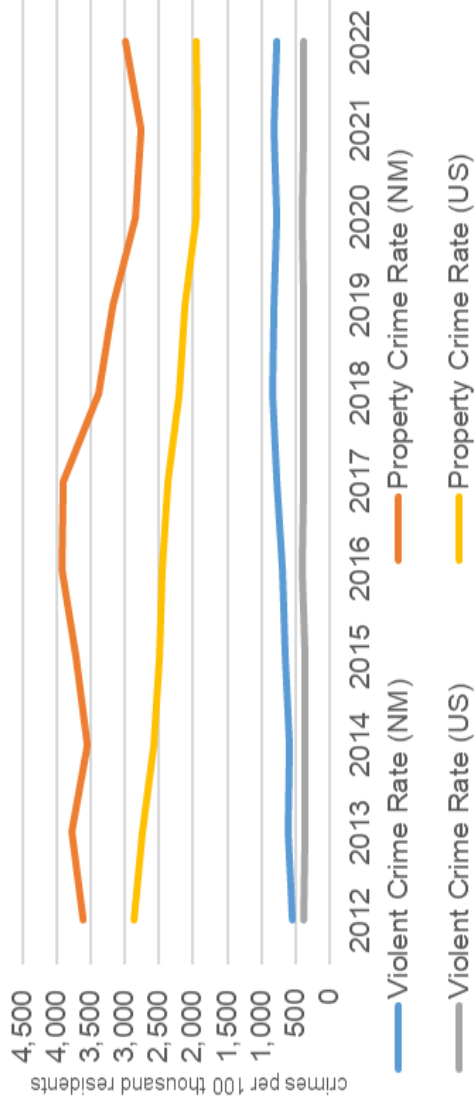
\*Lincoln County Sheriff's Office, Ruidoso PD, and Ruidoso Downs PD have not reported to the National Incident-Based Reporting System, and consequently, data is incomplete from 2021-2025

## Summary Crime Reported (Lincoln County SO, Ruidoso PD, Ruidoso Downs PD)



Source: Federal Bureau of Investigation

## Crime Rate History

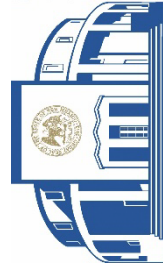


Source: Federal Bureau of Investigation

# Leadership and Resources

## Lincoln County Leadership

- County Commissioners:  
Kendal Wilson  
Samantha Serna  
MP Chavez  
Timothy Prather  
Mark Fischer
- County Manager  
Jason Burns
- County Clerk  
Shannan Hemphill



# Leadership and Resources

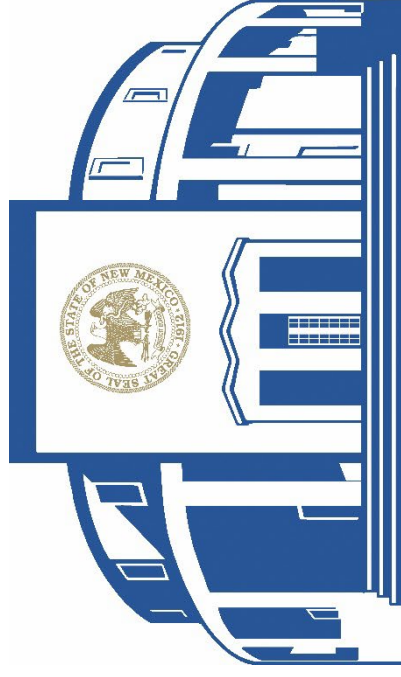
## Village of Ruidoso Leadership

- Mayor  
Lynn Crawford
- Village Council  
Rafael "Rifle" Salas  
Rafael Salas  
Greg Cory  
Everett Brophy  
Susan Lutterman  
Darren Hooker  
Adam Sanchez
- Village Manager  
Ron Sena

## Mescalero Apache Tribe Leadership

- President  
Thora Walsh Padilla
- Vice President  
Duane Duffy
- Tribal Council  
Clyde Davis Jr.  
Krystal Enjady  
Idella Starr  
Carson Carrillo III  
Robert Rice  
Tanis Torres  
Dorlynn Simmons  
Christie LaPaz Jr.





# NEW MEXICO LEGISLATIVE FINANCE COMMITTEE

## For More Information

- <http://www.nmlegis.gov/lcs/lfc/lfcdefault.aspx>
- Session Publications – Budgets
  - Performance Report Cards
  - Program Evaluations

Legislative Finance Committee  
325 Don Gaspar – Suite 101  
Santa Fe, NM 87501  
505-986-4550

