

NEW MEXICO  
LEGISLATIVE  
FINANCE  
COMMITTEE

Local Government Dashboard:  
**Harding County &  
the Village of Mosquero**

Legislative Finance Committee Hearing

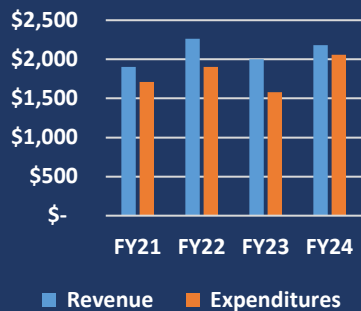
May 13

Mosquero, New Mexico

# Economy & Finance

Harding County's taxable gross receipts from manufacturing increased by \$1.9 million, or 2,783 percent, from this time last year. Construction is still the largest industry of the county's taxable gross receipts, making 52 percent of total taxable gross receipts, with manufacturing and utilities comprising a total of 28 percent.

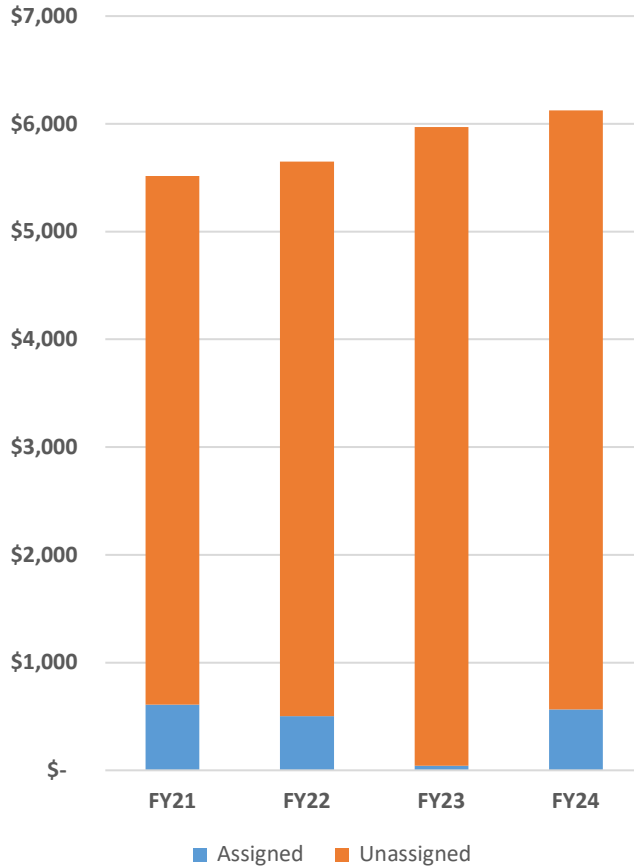
## Harding County Revenue vs. Expenditures (in thousands)



The county had one material weakness finding in FY24 due to improper capital asset identifications

\*OSA Audits

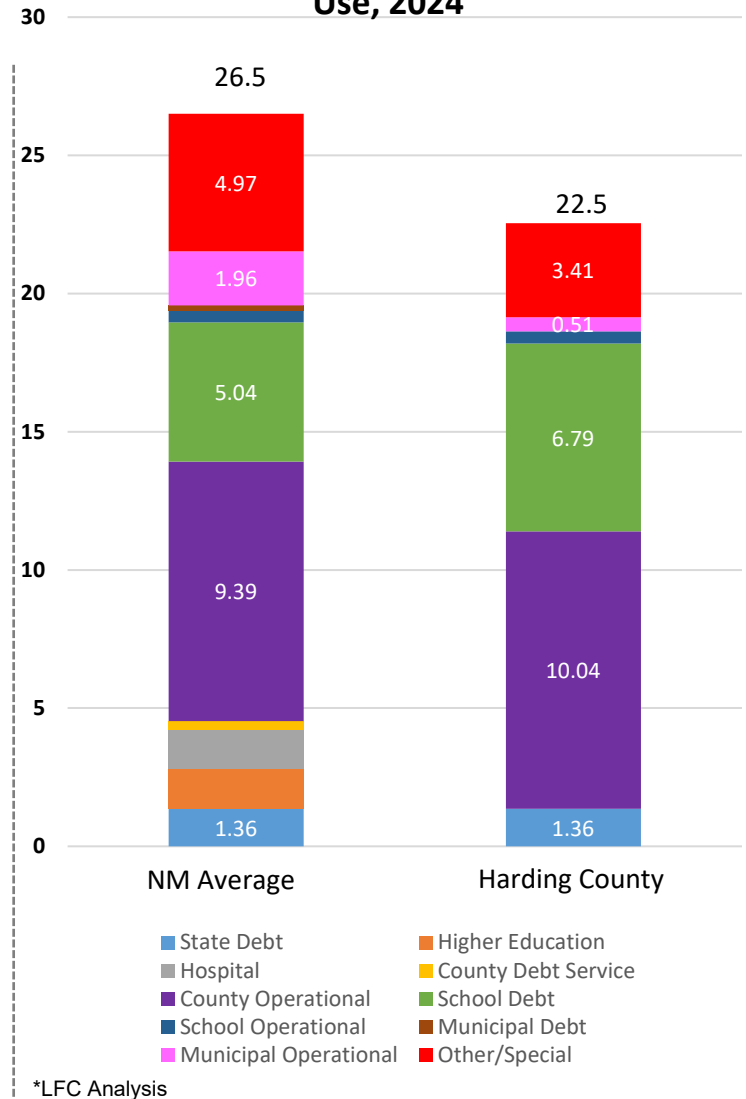
## Harding County General Fund Balance (in thousands)



\*OSA Audits

- Harding County's general fund is made up primarily of unassigned fund balance. Unassigned fund balance represents money that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.
- Harding County residents are paying less in property tax in relation to their property value than the New Mexico average. The main driver of this is special levies, which constituents vote on. Voted special levies include levied property tax towards hospitals, public schools, local colleges, etc.

## Residential Property Tax Mills by Use, 2024



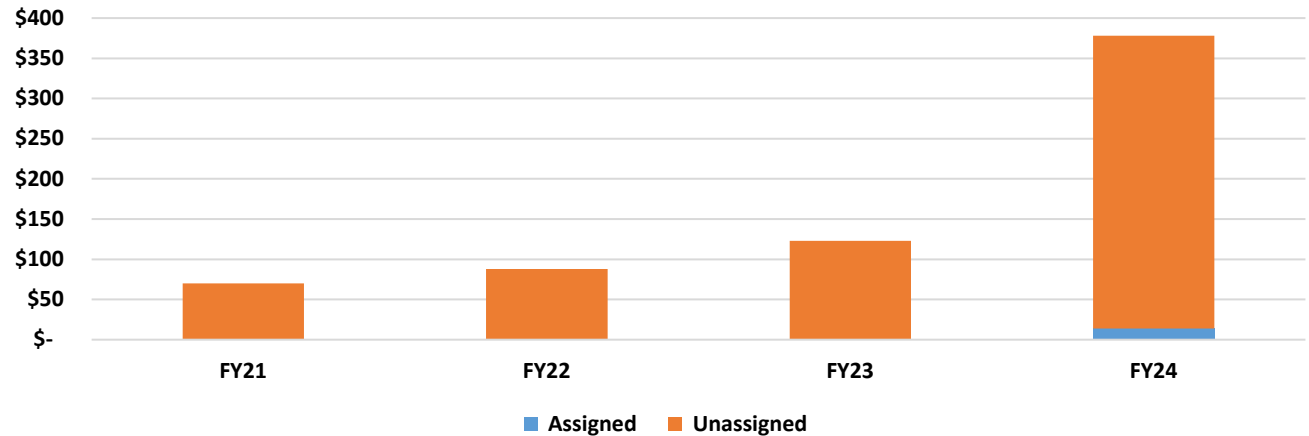
\*LFC Analysis

# Economy & Finance

Harding County's taxable gross receipts from manufacturing increased by \$1.9 million, or 2,783 percent, from this time last year. Construction is still the largest industry of the county's taxable gross receipts, making 52 percent of total taxable gross receipts, with manufacturing and utilities comprising a total of 28 percent.

\*Following the Office of the State Auditor's FY24 audit, the Village of Mosquero had a significant deficiency due to incorrect reconciliation of cash balances.

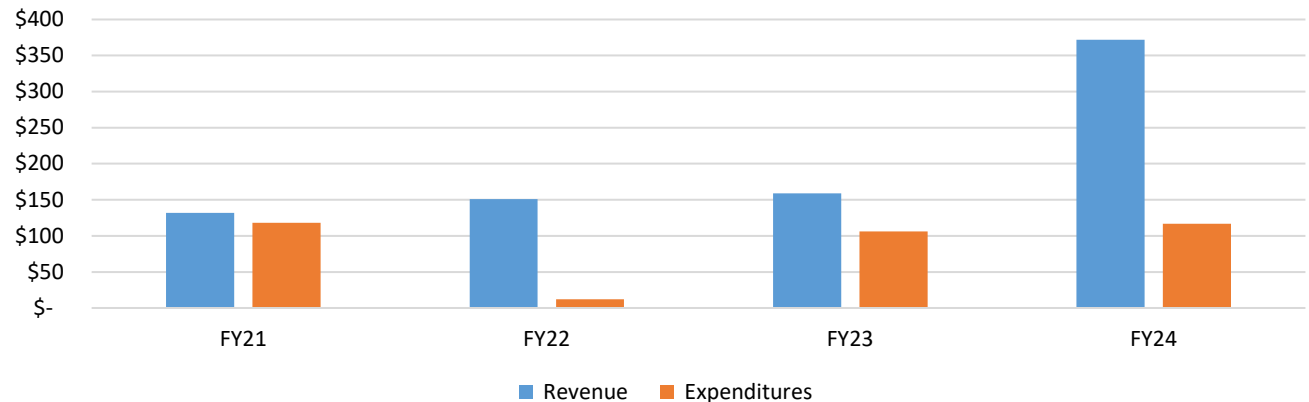
## Village of Mosquero General Fund Balance (in thousands)



\*OSA Audits

- The Village of Mosquero's general fund is primarily made up of unassigned fund balance. FY24 is the first fiscal year the village has had assigned general fund balances. The total general fund for the village more than doubled from FY23 to FY24. The Village saw higher increases in special revenues in FY24 than FY23, receiving more funding for fire protection, law enforcement protection, and capital outlay.

## Village of Mosquero Revenue vs. Expenditures (in thousands)



# Leadership & Resources

## Harding County Leadership

- **County Commissioners:**  
Michael E. Lewis  
Evangeline Garrison  
Pablo Trujillo
- **County Manager:**  
Victoria Villarrael
- **County Clerk:**  
Melissa S. Gonzalez



## VILLAGE OF MOSQUERO

# Leadership & Resources

## Village of Mosquero Leadership

- **Mayor:**  
Victor "Ray" Vigil
- **City Council:**  
Jake Green  
Jimmie Ridge  
Margaret Green



NEW MEXICO  
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# Local Government Dashboard: **Quay County**

Legislative Finance Committee Hearing

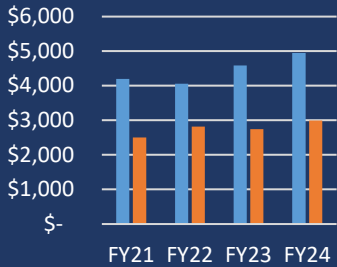
May 14-15

Tucumcari, New Mexico

# Economy & Finance

Quay County's taxable gross receipts from manufacturing have increased by \$6.8 million, or 421 percent, from this time last year. Retail trade makes up the county's taxable gross receipts at 28 percent, followed by construction at 17 percent.

## Quay County Revenue vs. Expenditures (in thousands)

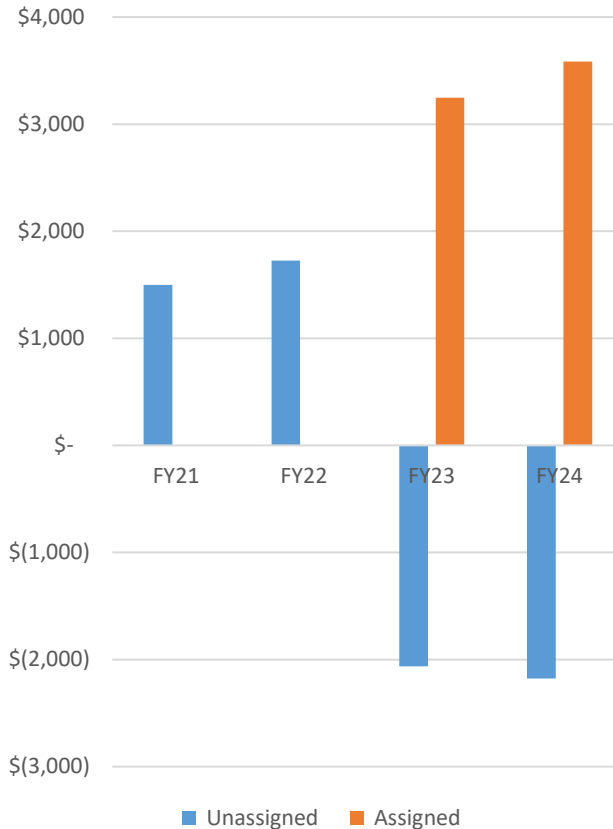


■ Revenue ■ Expenditures

\*OSA Audits

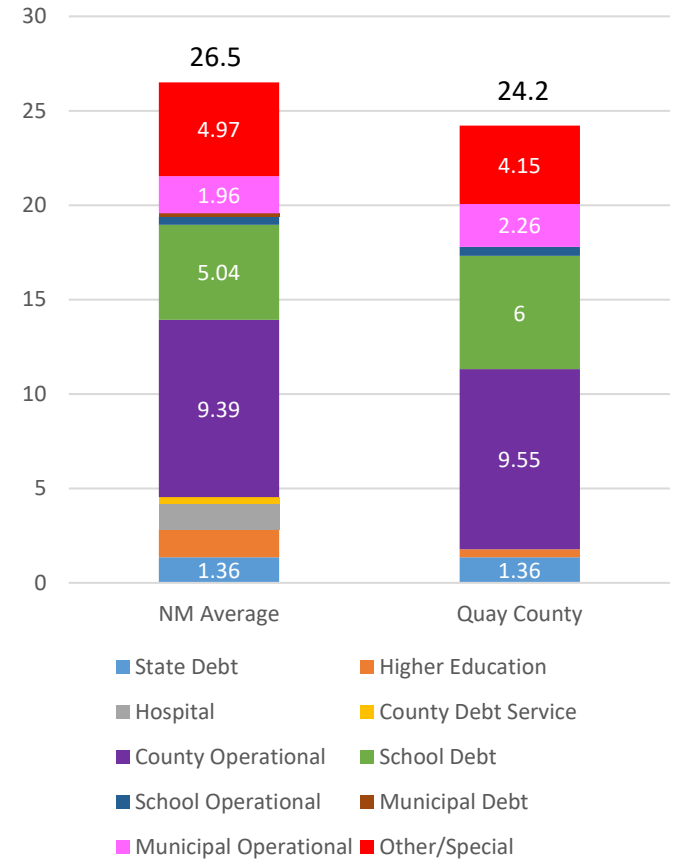
\*Following the Office of the State Auditor, the City of Tucumcari has not submitted an audit since FY22.

## Quay County General Fund Balance (in thousands)



■ Unassigned ■ Assigned

## Residential Property Tax Mills by Use, 2024



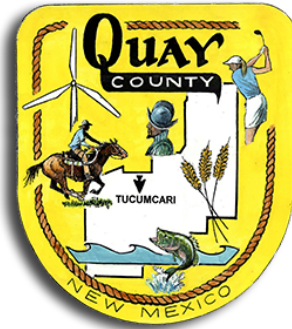
\*LFC Analysis

- For FY21 and FY22, Quay County's general fund was comprised of only unassigned fund balances. In FY23 and FY24, the county ended the fiscal years with an overall positive cash balance in its general fund; however, Quay County dipped into resources that were committed or nonspendable, resulting in a negative unassigned fund balance. This can signify limited financial flexibility as the county's spending exceeded available discretionary resources, but it does not mean that the county ended the most recent fiscal years with an overall deficit.
- Quay residents are paying less in property tax in relation to their property value than the New Mexico average. The main driver of this is special levies, which constituents vote on. Voted special levies include levied property tax towards hospitals, public schools, local colleges, etc.

# Leadership & Resources

## Quay County Leadership

- **County Commissioners:**  
Jerri Rush  
Brian Fortner  
Dallas Dowell
- **County Manager:**  
Daniel Zamora
- **County Clerk:**  
Veronica Manley



# Leadership & Resources

## City of Tucumcari Leadership

- **Mayor:**  
Michael Cherry
- **City Council:**  
Jerry Lopez  
Jonathan Brito  
CJ Oglesby  
Clayton Thorne
- **City Manager:**  
C. Renee Hayoz

