

***PUBLIC SCHOOL CAPITAL OUTLAY  
OVERSIGHT TASK FORCE***

***RESOURCES  
2019***



# PUBLIC SCHOOL CAPITAL OUTLAY OVERSIGHT TASK FORCE

## RESOURCES 2019

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# Section 1

# PUBLIC SCHOOL CAPITAL OUTLAY FUNDING STANDARDS-BASED PROCESS

## ***Public School Capital Outlay Oversight Task Force (PSCOOTF)***

- created to monitor the overall progress of bringing all public schools to the statewide adequacy standards developed pursuant to the Public School Capital Outlay Act (PSCOA) and to monitor the progress and effectiveness of programs administered pursuant to the PSCOA and the Public School Capital Improvements Act. The PSCOOTF is also charged with monitoring the existing permanent revenue streams to ensure that they remain adequate long-term funding sources for public school capital outlay projects and with overseeing the work of the Public School Capital Outlay Council (PSCOC) and the Public School Facilities Authority.

*25 statutory members and additional advisory members*

**Section 22-24-7 NMSA 1978**



## ***Public School Capital Outlay Council***

- reviews requests for assistance from the Public School Capital Outlay Fund and allocates funds only for those capital outlay projects that meet the criteria of the PSCOA.

*9 statutory members*

**Section 22-24-6 NMSA 1978**



## ***Public School Facilities Authority***

- serves as staff to the PSCOC and assists school districts in the planning, construction and maintenance of their facilities.

**Section 22-24-9 NMSA 1978**

# School Funding Cases in New Mexico

in New Mexico Litigation

## Historical Background

In the early 1970s, plaintiffs filed an “equity” lawsuit challenging the constitutionality of New Mexico’s education finance system because expenditures varied markedly depending on local school district wealth. The case was settled before trial when New Mexico leaders decided to fund the operations portion of education costs at the state level and provide essentially equal resources to each district. The 1974 Public School Finance Act resulted in the state funding over 80% of education costs, second only to Hawai’i in this regard, and the system has continued to produce more equitable funding than systems in most states. However, for capital funding, local districts have borne primary responsibility.

Over the years, facilities in many low-property-wealth school districts deteriorated. In 1998, a number of these districts brought a capital funding/facilities suit, *Zuni School District v. State*, CV-98-14-II (Dist. Ct., McKinley County Oct. 14, 1999), claiming that the funding system for capital items was unconstitutional. The trial court granted partial summary judgment in favor of plaintiffs and ordered the state to “establish and implement a uniform funding system for capital improvements . . . and for correcting existing past inequities” and set a deadline at the end of the 2001 legislative session.

At the end of 2001, a proposal to fund a \$1.2 billion capital program was defeated by a filibuster, and the state settled on nearly \$400 million and a new capital funding system intended to establish a standards-based, adequacy level for facilities in all districts.

On January 14, 2002, the special master reported to the court that the state was making a good faith effort to comply with the court’s order and “has made great strides.” Nonetheless, lower wealth districts are concerned that the new system will actually exacerbate facilities disparities among districts. The additional state funding will not change the low-wealth districts’ scant bonding capacity, but may enable higher wealth districts to use their strong bonding capacity for superior facilities. The school district plaintiffs and the state had 10 days to file any objections they had to the special master’s report. The plaintiffs did file objections, arguing primarily that the failure to resolve the disparity in bonding capacity between districts would ultimately perpetuate inadequacy again, rather than creating an agreed-upon adequacy level, as might have happened if all districts had been barred from tapping into outside sources of funding. Despite the objections, the court approved the special master’s report in the summer of 2002.

In 2006, \$90 million of extra funding was directed to capital projects in high-growth areas, mainly Albuquerque’s West Side. The \$90 million was funded largely at the behest of Governor Bill Richardson, and was completely outside of the facilities funding stream that the legislature had established since 1999. Plaintiffs’ attorneys went to court in March 2006 to argue that the added funding was unfair to smaller districts. Fast-growing districts such as Albuquerque, which plaintiffs’ attorneys noted was not taxing at the maximum level locally, were able to use their political clout to receive extra funding, violating the principle of uniformity that had been carefully embedded in the current system. The hearing in March convinced the judge to call a “review” for the fall of 2006, which would debate the constitutionality of the way the state is currently funding facilities needs. Subsequently, the case was vacated. In the spring of 2008, Plaintiffs attorneys are considering returning to court.

## Other Litigation

On April 27, 2007, the United States Supreme Court ruled that New Mexico was allowed to deduct federal impact aid to New Mexico school districts when allocating state aid. In *Zuni Public School District v. Department of Education*, plaintiff school districts had argued that the state was prohibited from reducing school funding by the amount provided in the form of federal impact aid. The districts are located on federal and tribal lands in predominantly Native American areas with meager property tax bases, qualifying them for federal impact aid. The state deducted \$35.8 million from its aid to the plaintiff districts in 2005-06.

Two separate groups of parents of educationally disadvantaged, Latino and Native American students filed wide-ranging education adequacy litigations in the spring of 2014 against the State of New Mexico, and its Public Education Department. The suits charge that New Mexico is denying their children the “uniform and sufficient education” guaranteed by Art XII §1 of the state constitution, and one of them claims violations of the state constitution’s equal protection clause as well.

The first suit, *Yazzie v. State of New Mexico*, brought by the New Mexico Center on Law and Poverty, emphasizes the complexity of the state’s current education system, which has 24 separate components to its foundation funding formula, criticizes the growing use of “below the line” categorical funding, and highlights a 2008 American Institute for Research cost analysis that concluded that operational expenses were underfunded by approximately \$350 million. The public education budget has continued to decrease since those numbers were reported. The second suit, *Martinez v. State of New Mexico*, brought by the Mexican American Legal Defense Fund, includes, among other constitutional violations, the state’s “punitive” teacher evaluation system which is based 50% on student performance, assessed through student test scores and school rankings; according to plaintiffs this system is irrational and discourages quality teachers from applying to or staying in New Mexico’s schools.

The Mexican American Legal Defense and Educational Fund broadened its lawsuit in June 2014 to contest New Mexico’s financing of special education programs for disabled students in public schools.

## Recent News

In late October, a New Mexico state court judge denied the state’s motion to dismiss an action filed by the Mexican American Legal Defense and Educational Fund (MALDEF) challenging New Mexico’s failure to provide its schoolchildren with adequate educational funding. MALDEF had filed the suit in April on behalf of economically disadvantaged, special education and English language learner students, alleging that the state’s funding scheme violates the New Mexico state constitution by failing to provide these students with appropriate educational supports. The state moved to dismiss the action in June on the grounds that, among other things, plaintiffs lacked standing and had failed to state a claim for which the court was competent to grant relief.

In denying the state’s motion to dismiss, the court explicitly rejected the state’s claim that the entire New Mexico public school system would be forced to shut down if the current funding scheme were ruled unconstitutional. The state court judge also explicitly affirmed that education is a fundamental right in New Mexico, stating: “Frankly, its hard not to think of a more important service that the state provides its citizens than the fundamental right to an education. An educated populace is not only fundamental to our current well-being but our future well-being.”

News reports about the ruling can be found [here](#) and [here](#).

## Useful Resources

For information regarding other states with facilities/capital funding cases, see Alaska, Arizona, Colorado and Idaho.

# Section 2



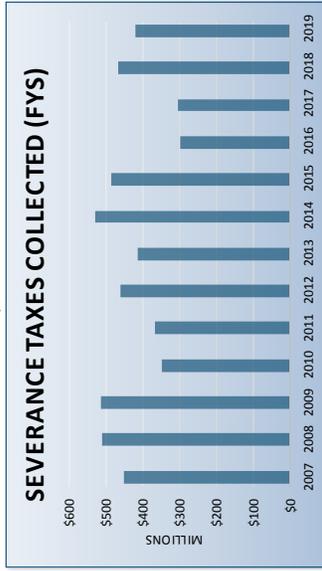
# New Mexico State Investment Council SEVERANCE TAX PERMANENT FUND

The Severance Tax Permanent Fund (STPF) was established by the legislature as a constitutionally-protected permanent endowment in 1976, to receive and invest severance taxes collected on natural resources extracted from New Mexico lands.



## INFLOWS

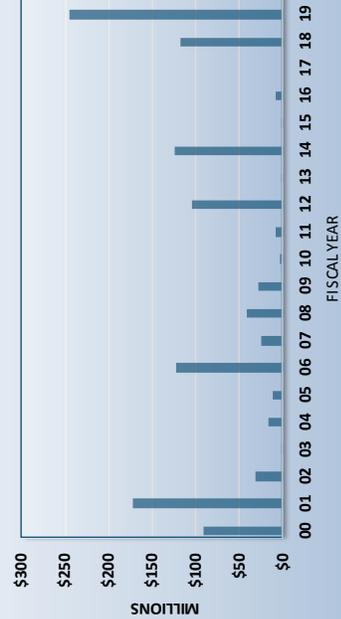
A severance tax is imposed on oil, natural gas, other liquid hydrocarbons, carbon dioxide and hard rock minerals severed from the land.  
**Collected by Tax & Revenue Department**



Collections based on fiscal year (2019 est)

Most of the fluctuation in severance tax revenue is due to wide and frequent swings in the market price of oil and gas. States that rely on revenue from severance taxes face volatility in production, demand and price changes.

## INFLOWS TO STPF FROM SEVERANCE TAXES



Taxes are transferred monthly to the **Severance Tax Bonding Fund** administered by the State Treasurer's Office for **Debt Service Requirements on Senior and Supplemental Bonds issued under the Severance Tax Bonding Act** for capital projects

Amounts in the Bonding Fund in excess of the amounts necessary to service bond principal and interest payments are transferred twice a year to the

# SEVERANCE TAX PERMANENT FUND

**Constitutional Distribution Formula** to the **State General Fund**  
4.7% of 5-year average market value

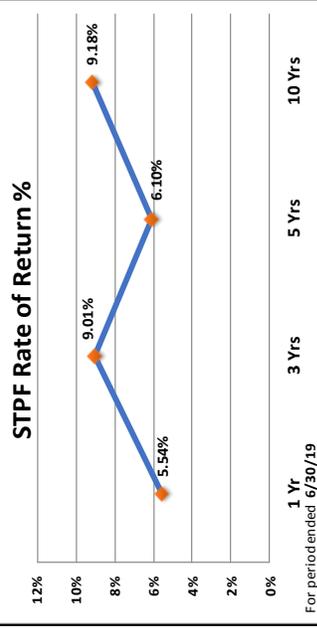
## DISTRIBUTIONS TO THE GENERAL FUND

FY	Amount
2013	\$176,172,684
2014	\$170,472,647
2015	\$182,722,980
2016	\$193,509,941
2017	\$200,442,327
2018	\$210,377,643
2019	\$220,621,476
2020	\$225,258,444

Averages 3% of State Budget  
\$1.95B over the past 10 years

### Bonding Capacity Statute Changes

Year(s)	% Split between bond payments & deposits
1976-1999	50/50
1999	62.5/37.5
2000	87.5/12.5
2004	95/5
2016-2022	86.2/13.8 (phased-in)



## STPF Net Asset Value

as of 6/30/19

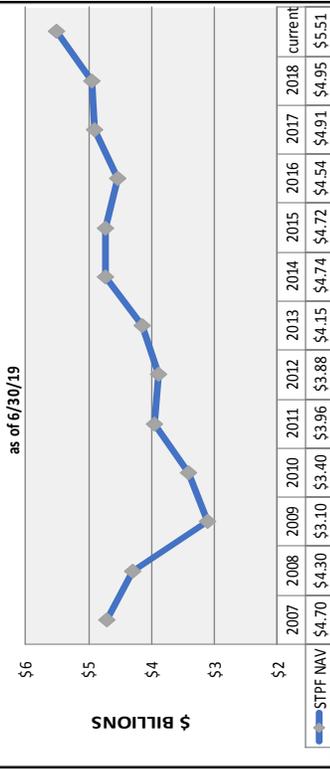


Chart based on fiscal years / current - 6/30/19

# Section 3

2019 - 2020 wNMCI FINAL Ranking, Sorted By District Then Rank

Rank	District	School	Gross Area (Sq. Ft.)	wNMCI
11-12-60	Espanola	Velarde ES	23,627	50.47%
13-14-77	Belen	Rio Grande ES	44,163	69.74%
14-15-10	Gallup McKinley	Thoreau ES	48,006	99.83%
15-16-6	Roswell	Del Norte ES	52,253	90.08%
15-16-17	Espanola	Abiquiu ES	24,561	51.45%
15-16-24	Clovis	Highland ES	48,361	44.38%
17-18-96	Clovis	Cameo ES	49,122	27.77%
17-18-89	Central Consolidated	Kirtland ES	94,040	46.53%
17-18-87	Los Alamos	Mountain ES	55,556	36.35%
17-18-85	Clovis	Mesa ES	60,402	25.02%
17-18-75	Gadsden	Desert Trail ES	74,765	29.11%
17-18-66	Dexter	Dexter ES	80,278	31.87%
17-18-30	Las Vegas City	Los Ninos ES	55,220	51.92%
17-18-165	Gadsden	Loma Linda ES	59,682	37.24%
17-18-134	Farmington	Country Club ES	58,801	13.83%
17-18-126	Floyd	Floyd Combined School	71,875	36.02%
18-19-11	Los Alamos	Barranca Mesa ES	57,936	56.65%
18-19-23	Tularosa	Tularosa MS (Systems)	55,938	50.56%
18-19-27	Gallup McKinley	Red Rock ES	53,831	37.64%
18-19-28	Gallup McKinley	Tohatchi HS	125,276	36.56%
18-19-3	Roswell	Mesa MS	69,789	68.19%
18-19-36	Las Vegas City	Sierra Vista ES	42,484	44.67%
18-19-38	Los Lunas	Peralta ES	48,554	47.74%
18-19-39	Roswell	Nancy Lopez ES	32,462	46.25%
18-19-5	Gallup McKinley	Rocky View ES	51,896	70.23%
18-19-51	Las Cruces	Desert Hills ES	77,127	24.32%
18-19-6	Belen	Jaramillo ES	55,340	63.04%
18-19-67	Zuni	Zuni MS	67,728	44.07%
18-19-7	Alamogordo	Holloman ES	68,871	60.37%
18-19-79	Los Lunas	Los Lunas MS (Systems)	95,910	31.85%
18-19-82	Socorro	Raymond Sarracino MS (Systems)	96,202	39.71%
18-19-102	Alamogordo	Buena Vista ES (Systems)	37,521	42.85%
18-19-115	State Chartered Schools	La Academia Dolores Huerta Charter School (LVLA Facility - Systems)	22,481	37.68%
18-19-119	Las Cruces	Lynn MS (Systems)	114,341	51.95%
18-19-121	West Las Vegas	Tony Serna Jr. ES (Systems)	29,840	24.05%
18-19-134	Las Cruces	Rio Grande Preparatory Institute (Systems)	44,089	37.78%
18-19-167	Magdalena	Magdalena Combined (Systems)	133,440	21.32%
18-19-168	Belen	Dennis Chavez ES (Systems)	55,047	28.09%
18-19-173	Las Cruces	Vista MS (Systems)	96,528	31.54%
18-19-184	Las Cruces	Onate HS (Systems)	288,156	33.63%
18-19-194	Las Cruces	Fairacres ES (Systems)	48,671	30.59%
18-19-223	Las Cruces	Picacho MS (Systems)	128,020	32.65%
18-19-231	Socorro	Socorro HS (Systems)	134,408	29.99%
18-19-237	Las Cruces	Mayfield HS (Systems)	356,164	29.85%
18-19-272	Las Cruces	Highland ES (Systems)	86,521	29.50%
18-19-291	Bernalillo	Bernalillo MS (Systems)	104,084	26.96%
18-19-295	Las Cruces	Hillrise ES (Systems)	57,708	30.15%
18-19-298	Deming	Chaparral ES (Systems)	49,806	27.92%
18-19-299	Cloudcroft	Cloudcroft ES/MS (Systems)	60,413	26.23%

Schools with "XX-XX-XX" rankings are projects that have received an award through a previous standards or systems-based award. The rank is formatted by award year followed by the rank from that award cycle.

Rank	District	School Name	Gross Area (Sq.Ft.)	wNMCI
<b>OFFICIAL Statewide Average wNMCI: 23.07% Average FCI: 51.63% Average wNMCI of Top 30: 51.97%</b>				
1	Alamogordo	Chaparral MS	140,028	78.51%
67	Alamogordo	High Rolls Mountain Park ES	11,858	40.24%
78	Alamogordo	Alamogordo HS	327,447	39.12%
91	Alamogordo	Sierra ES	44,513	38.05%
154	Alamogordo	Holloman MS	54,113	33.07%
188	Alamogordo	Academy Del Sol Alternative HS	22,289	31.21%
247	Alamogordo	La Luz ES	50,362	27.84%
287	Alamogordo	North Elem ES	42,547	25.54%
443	Alamogordo	Mountain View MS	90,120	18.24%
691	Alamogordo	Yucca ES	49,652	4.11%
698	Alamogordo	Desert Star ES	65,090	3.22%
727	Alamogordo	Sunset Hills ES - Consolidated Oregon & Heights	10,000	0.00%
10	Albuquerque	Taft MS	162,335	52.36%
13	Albuquerque	Arroyo Del Oso ES	50,760	51.23%

2019 - 2020 wNMCI FINAL Ranking, Sorted By District Then Rank

Rank	District	School Name	Gross Area (Sq.Ft.)	wNMCI
15	Albuquerque (District Charter)	The International School at Mesa del Sol Charter School	36,064	50.32%
18	Albuquerque	Eugene Field ES	54,896	48.98%
19	Albuquerque	Edmund G. Ross ES	64,216	48.74%
20	Albuquerque	John Adams MS	135,204	48.68%
25	Albuquerque	Garfield MS	88,643	47.25%
27	Albuquerque	Highland HS	387,782	47.00%
28	Albuquerque	Kennedy MS	103,677	46.51%
30	Albuquerque	Mark Twain ES	65,587	46.00%
31	Albuquerque	Washington MS	97,407	45.74%
33	Albuquerque (District Charter)	Albuquerque Charter Academy	17,068	45.17%
34	Albuquerque	Mission Avenue ES	62,891	45.02%
36	Albuquerque	Sierra Vista ES	84,972	44.50%
39	Albuquerque	Polk MS	94,909	44.42%
41	Albuquerque	S. Y. Jackson ES	57,041	44.20%
45	Albuquerque	Alamosa ES	78,011	43.23%
47	Albuquerque (District Charter)	Digital Arts and Technology Academy Charter School	51,210	42.90%
48	Albuquerque (District Charter)	La Academia de Esperanza Charter School	21,246	42.80%
49	Albuquerque	La Mesa ES	85,467	42.45%
50	Albuquerque	Lavaland ES	66,412	42.30%
55	Albuquerque	Emerson ES	76,681	41.64%
56	Albuquerque	Griegos ES	42,891	41.47%
57	Albuquerque	Cleveland MS	108,148	41.32%
59	Albuquerque	Kirtland ES	55,956	41.12%
60	Albuquerque	Eldorado HS	340,986	40.91%
63	Albuquerque (District Charter)	El Camino Real Academy Charter School	66,121	40.69%
64	Albuquerque	School on Wheels Alternative School	14,615	40.53%
66	Albuquerque	Armijo ES	64,363	40.30%
68	Albuquerque	San Antonito ES	56,315	40.21%
70	Albuquerque	Alameda ES	45,809	39.81%
73	Albuquerque	Jackson MS	86,382	39.49%
74	Albuquerque	Matheson Park ES	44,427	39.30%
77	Albuquerque	La Cueva HS	384,271	39.22%
79	Albuquerque	Hodgin ES	76,595	39.03%
81	Albuquerque	Sandia HS	367,144	38.79%
82	Albuquerque	Eisenhower MS	138,081	38.71%
85	Albuquerque	Kit Carson ES	76,421	38.48%
87	Albuquerque	Bellehaven ES	51,078	38.36%
89	Albuquerque	Hayes MS	106,764	38.19%
97	Albuquerque	Petroglyph ES	79,635	37.54%
99	Albuquerque	Dennis Chavez ES	83,160	37.35%
109	Albuquerque	Hubert Humphrey ES	59,142	36.63%
114	Albuquerque	Jefferson MS	142,378	36.32%
118	Albuquerque	Governor Bent ES	63,799	35.81%
119	Albuquerque	Sandia Base ES	56,994	35.79%
121	Albuquerque	Apache ES	59,765	35.73%
122	Albuquerque	Bel-Air ES	61,447	35.71%
125	Albuquerque	Duranes ES	55,341	35.28%
126	Albuquerque	New Futures Alternative High School	43,257	35.15%
129	Albuquerque (District Charter)	La Resolana Leadership Academy Charter School	11,779	34.92%
134	Albuquerque	Roosevelt MS	102,433	34.53%
135	Albuquerque	Monte Vista ES	59,814	34.52%
137	Albuquerque	East San Jose ES	66,430	34.22%
139	Albuquerque	McCollum ES	70,516	34.20%
141	Albuquerque	Van Buren MS	113,807	33.90%
146	Albuquerque	Manzano HS	300,701	33.56%
149	Albuquerque	Grant MS	124,260	33.20%
150	Albuquerque	Valley HS	285,105	33.15%
153	Albuquerque	Harrison MS	121,741	33.08%
157	Albuquerque (District Charter)	Montessori of the Rio Grande Charter School	24,139	32.63%
158	Albuquerque	Cochiti ES	49,981	32.55%
164	Albuquerque	Lyndon B. Johnson MS	163,230	32.48%
165	Albuquerque	Seven Bar ES	86,628	32.46%
168	Albuquerque	Barcelona ES	76,467	32.31%
173	Albuquerque	Pajarito ES	80,515	32.19%
178	Albuquerque (District Charter)	Public Academy for Performing Arts Charter School	46,709	31.86%
179	Albuquerque	Onate ES	70,443	31.84%
181	Albuquerque	Bandelier ES	82,701	31.63%
184	Albuquerque	Carlos Rey ES	100,864	31.52%

2019 - 2020 wNMCI FINAL Ranking, Sorted By District Then Rank

Rank	District	School Name	Gross Area (Sq.Ft.)	wNMCI
185	Albuquerque	Hoover MS	111,605	31.51%
187	Albuquerque	La Luz ES	52,529	31.39%
192	Albuquerque	Hawthorne ES	69,459	30.94%
208	Albuquerque	McKinley MS	101,090	29.83%
223	Albuquerque	Ernie Pyle MS	127,404	29.19%
225	Albuquerque (District Charter)	Mark Armijo Academy PKA Nuestros Valores Charter School	14,263	29.12%
228	Albuquerque	Whittier ES	67,057	29.00%
230	Albuquerque	Alvarado ES	53,915	28.83%
232	Albuquerque	Tomasita ES	63,387	28.67%
244	Albuquerque	Sombra del Monte ES	60,689	27.91%
250	Albuquerque	Chelwood ES	75,963	27.69%
251	Albuquerque	West Mesa HS	296,255	27.63%
254	Albuquerque	Jimmy Carter MS	173,284	27.42%
255	Albuquerque	Albuquerque HS	361,150	27.25%
256	Albuquerque	Valle Vista ES	69,270	27.23%
257	Albuquerque	Montezuma ES	60,762	27.22%
260	Albuquerque	Career Enrichment Center & Early College Academy	63,685	27.02%
261	Albuquerque	Cibola HS	380,438	26.99%
278	Albuquerque	Lowell ES	56,400	25.87%
279	Albuquerque	Desert Ridge MS	169,420	25.85%
283	Albuquerque	Painted Sky ES	110,056	25.61%
289	Albuquerque	Dolores Gonzales ES	42,928	25.45%
290	Albuquerque	Rio Grande HS	434,852	25.45%
292	Albuquerque	Freedom HS	42,971	25.42%
294	Albuquerque	A. Montoya ES	67,803	25.22%
297	Albuquerque	Double Eagle ES	67,106	25.14%
301	Albuquerque (District Charter)	Cien Aguas International Charter School	28,334	24.96%
312	Albuquerque	Comanche ES	52,417	24.69%
315	Albuquerque	Reginald Chavez ES	54,077	24.53%
321	Albuquerque	Los Ranchos ES	60,100	24.06%
323	Albuquerque	Longfellow ES	49,964	23.98%
324	Albuquerque	Corrales ES	63,802	23.83%
326	Albuquerque	Truman MS	168,002	23.70%
344	Albuquerque (District Charter)	Robert F. Kennedy Charter High School	73,514	23.06%
354	Albuquerque	Manzano Mesa ES	80,366	22.59%
356	Albuquerque (District Charter)	NM International Charter School	66,075	22.49%
358	Albuquerque	Vision Quest Alternative Middle School	2,000	22.25%
359	Albuquerque	Taylor MS	114,671	22.22%
360	Albuquerque	Los Padillas ES	52,962	22.22%
364	Albuquerque	Ventana ES	89,984	22.02%
365	Albuquerque	Mary Ann Binford ES	96,873	22.00%
366	Albuquerque (District Charter)	Mountain Mahogany Community Charter School	14,322	21.92%
370	Albuquerque	Adobe Acres ES	82,634	21.81%
387	Albuquerque	Osuna ES	55,034	21.00%
393	Albuquerque	Madison MS	124,204	20.78%
398	Albuquerque	Chamiza ES	74,267	20.54%
399	Albuquerque	Navajo ES	83,682	20.52%
403	Albuquerque (District Charter)	Native American Community Academy Charter School	42,641	20.17%
414	Albuquerque	Janet Kahn School for Integrated Arts	59,911	19.62%
416	Albuquerque	Mitchell ES	50,565	19.48%
424	Albuquerque	Wilson MS	102,130	18.99%
437	Albuquerque (District Charter)	Cottonwood Classical Preparatory School	47,241	18.45%
445	Albuquerque	Zuni ES	50,717	18.23%
448	Albuquerque	James Monroe MS	152,511	17.97%
450	Albuquerque	Atrisco ES	69,798	17.94%
451	Albuquerque	Collet Park ES	57,959	17.90%
458	Albuquerque	Zia ES	68,715	17.61%
461	Albuquerque	Douglas MacArthur ES	51,212	17.52%
463	Albuquerque	Lew Wallace ES	37,090	17.44%
465	Albuquerque (District Charter)	Los Puentes Charter School	19,381	17.21%
467	Albuquerque (District Charter)	William W & Josephine Dorn Community Charter School	13,888	17.16%
469	Albuquerque	Coronado ES	42,914	17.15%
470	Albuquerque (District Charter)	East Mountain Charter High School	43,784	17.12%
477	Albuquerque	Volcano Vista HS	462,687	16.94%
480	Albuquerque	John Baker ES	69,800	16.82%
493	Albuquerque	Chaparral ES	128,758	16.20%
499	Albuquerque (District Charter)	South Valley Academy Charter School	66,507	16.02%
511	Albuquerque (District Charter)	Christine Duncan Community Charter School	33,732	15.54%

2019 - 2020 wNMCI FINAL Ranking, Sorted By District Then Rank

Rank	District	School Name	Gross Area (Sq.Ft.)	wNMCI
513	Albuquerque	North Star ES	75,567	15.43%
521	Albuquerque (District Charter)	Twenty-First Century Public Academy	25,356	15.00%
527	Albuquerque (District Charter)	Albuquerque Talent Development Secondary Charter School	16,224	14.52%
531	Albuquerque	Tierra Antigua ES	97,288	14.33%
532	Albuquerque (District Charter)	Alice King Community Charter School	55,578	14.29%
535	Albuquerque	Del Norte HS	263,448	14.12%
543	Albuquerque	Edward Gonzales ES	78,097	13.59%
550	Albuquerque (District Charter)	Corrales International Charter	23,418	13.37%
570	Albuquerque	Tony Hillerman MS	161,920	12.44%
610	Albuquerque	Inez ES	117,910	10.56%
619	Albuquerque	Susie R. Marmon ES	99,216	9.75%
627	Albuquerque	Rudolfo Anaya ES	95,832	9.43%
632	Albuquerque	Sunset View ES	85,304	9.05%
637	Albuquerque	Helen Cordero Primary	83,680	8.72%
647	Albuquerque	Georgia O'Keefe ES	89,108	7.87%
650	Albuquerque	Atrisco Heritage Academy HS	458,414	7.82%
652	Albuquerque	Wherry ES	83,369	7.40%
658	Albuquerque	nex+Gen Academy HS	59,811	7.06%
671	Albuquerque	College & Career Alternative HS	100,000	6.28%
672	Albuquerque	eCADEMY	43,874	6.28%
673	Albuquerque	George I. Sánchez Collaborative Community K-8 School	239,144	6.25%
682	Albuquerque	Desert Willow Family Alternative School	39,554	5.61%
693	Albuquerque (District Charter)	ACE Leadership Charter High School	23,190	3.91%
706	Albuquerque	Mountain View ES	87,693	2.90%
712	Albuquerque	Marie M. Hughes ES	82,429	2.29%
714	Albuquerque	Tres Volcanes Community Collaborative School	225,070	1.88%
720	Albuquerque	Coyote Willow Family School	33,900	1.56%
26	Animas	Animas MS/HS	76,537	47.20%
94	Animas	Animas ES	21,220	37.97%
93	Artesia	Yucca ES	36,064	37.97%
138	Artesia	Roselawn ES	39,180	34.20%
175	Artesia	Zia Intermediate	115,817	32.01%
194	Artesia	Yeso ES	52,975	30.83%
217	Artesia	Hermosa ES	46,074	29.41%
231	Artesia	Penasco ES	5,858	28.74%
300	Artesia	Park Junior HS	127,720	25.02%
316	Artesia	Central ES	33,340	24.41%
333	Artesia	Artesia HS	289,248	23.39%
534	Artesia	Grand Heights Early Childhood	59,678	14.24%
201	Aztec	Lydia Rippey ES	73,606	30.38%
267	Aztec	Park Avenue ES	70,531	26.70%
299	Aztec	McCoy Avenue ES	67,878	25.06%
380	Aztec	Aztec HS	228,239	21.30%
554	Aztec	Vista Nueva Alternative HS	15,867	13.28%
581	Aztec	C.V. Koogler MS	129,642	11.97%
38	Aztec (District Charter)	Mosaic Academy Charter School	9,216	44.46%
76	Belen	Belen HS	242,093	39.28%
160	Belen	Belen MS	136,672	32.53%
252	Belen	La Promesa ES	58,119	27.56%
362	Belen	Gil Sanchez ES	59,416	22.07%
442	Belen	La Merced ES	56,384	18.26%
608	Belen	Central ES	51,962	10.73%
638	Belen	Infinity Alternative HS	26,229	8.68%
684	Belen	The Family Alternative School	9,797	5.44%
280	Bernalillo	Algodones ES	26,948	25.79%
438	Bernalillo	Cochiti ES/MS	65,690	18.40%
515	Bernalillo	Placitas ES	35,792	15.35%
599	Bernalillo	Bernalillo HS	185,986	11.02%
601	Bernalillo	Carroll ES	63,493	10.99%
661	Bernalillo	Bernalillo ES	65,479	6.86%
723	Bernalillo	Santo Domingo ES/MS	49,415	0.13%
101	Bloomfield	Naaba Ani ES	84,712	37.15%
123	Bloomfield	Central Primary School	93,490	35.63%
136	Bloomfield	Mesa Alta Junior HS	123,074	34.25%
357	Bloomfield	Bloomfield HS	268,277	22.39%
376	Bloomfield	Charlie Y. Brown HS	19,502	21.50%
383	Bloomfield	Blanco ES	46,873	21.02%
517	Bloomfield	Bloomfield Early Childhood Center	58,218	15.32%

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Rank	District	School Name	Gross Area (Sq.Ft.)	wNMCI
190	Capitan	Capitan MS / HS	77,457	30.98%
226	Capitan	Capitan ES	48,369	29.07%
43	Carlsbad	Early Childhood Education Center	50,752	43.58%
54	Carlsbad	Monterrey ES	40,550	41.65%
61	Carlsbad	Carlsbad Intermediate School at PR Leyva Campus	169,952	40.85%
132	Carlsbad	Craft ES	33,071	34.78%
148	Carlsbad	Dr. E.M. Smith Pre-school	17,417	33.38%
155	Carlsbad	Joe Stanley Smith ES	36,920	33.01%
249	Carlsbad	Hillcrest ES	39,995	27.72%
273	Carlsbad	Sunset ES	39,597	26.14%
317	Carlsbad	Carlsbad HS	348,980	24.34%
353	Carlsbad	Carlsbad Sixth Grade Academy at Alta Vista Campus	120,191	22.68%
502	Carlsbad	Carlsbad Early College HS	14,970	15.90%
665	Carlsbad	Ocotillo ES (2017)	75,987	6.76%
667	Carlsbad	Desert Willow ES (2017)	75,987	6.62%
96	Carlsbad (District Charter)	Jefferson Montessori Academy Charter School	30,428	37.70%
9	Carrizozo	Carrizozo Combined School	93,176	52.55%
2	Central Consolidated	Newcomb ES	67,465	69.30%
115	Central Consolidated	Kirtland Central HS	208,300	36.11%
182	Central Consolidated	Newcomb HS	132,309	31.62%
298	Central Consolidated	Tse'bit'ai MS	95,590	25.08%
302	Central Consolidated	Shiprock HS	199,404	24.95%
319	Central Consolidated	Newcomb MS	53,896	24.24%
379	Central Consolidated	Nizhoni ES	71,280	21.39%
395	Central Consolidated	Ojo Amarillo ES	77,103	20.72%
428	Central Consolidated	Mesa ES	69,239	18.93%
429	Central Consolidated	Eva B. Stokely ES	110,040	18.93%
552	Central Consolidated	Kirtland MS	134,160	13.30%
584	Central Consolidated	Central Career Prep	31,143	11.91%
659	Central Consolidated	Naschitti ES	27,155	7.05%
687	Central Consolidated	Judy Nelson ES - CONSOLIDATED Grace B Wilson & Ruth N Bond	93,745	5.27%
144	Chama Valley	Chama ES/MS	42,242	33.61%
537	Chama Valley	Tierra Amarilla ES	27,479	14.10%
553	Chama Valley	Escalante MS/HS	69,562	13.29%
159	Cimarron	Eagle Nest ES/MS	61,770	32.54%
171	Cimarron	Cimarron HS	54,341	32.22%
274	Cimarron	Cimarron ES/MS	55,455	26.06%
664	Cimarron (District Charter)	Moreno Valley Charter High School	20,432	6.77%
4	Clayton	Clayton HS	103,876	55.75%
111	Clayton	Alvis ES	33,360	36.43%
296	Clayton	Clayton Junior HS	36,507	25.17%
591	Cloudcroft	Cloudcroft HS	80,732	11.43%
72	Clovis	Barry ES	49,692	39.64%
102	Clovis	Clovis HS	324,813	37.11%
236	Clovis	Marshall Junior HS	161,364	28.36%
242	Clovis	Yucca Middle School	112,978	27.99%
248	Clovis	Cameo ES	49,122	27.77%
270	Clovis	Zia ES	57,003	26.28%
293	Clovis	Sandia ES	61,341	25.31%
381	Clovis	Clovis Freshman Academy	109,740	21.16%
389	Clovis	Los Ninos Early Intervention Center	12,820	20.91%
556	Clovis	La Casita ES	61,546	13.24%
572	Clovis	Bella Vista ES	68,475	12.36%
633	Clovis	W.D. Gattis MS	125,835	9.03%
679	Clovis	James Bickley ES	49,839	5.69%
681	Clovis	Lockwood ES	56,103	5.64%
715	Clovis	Parkview ES	63,272	1.73%
131	Cobre	Cobre HS	150,127	34.84%
202	Cobre	San Lorenzo ES	21,201	30.12%
229	Cobre	Central ES	81,866	28.93%
540	Cobre	Snell MS	80,028	13.82%
588	Cobre	Hurley ES	34,904	11.77%
683	Cobre	Bayard ES	57,080	5.49%
237	Corona	Corona Combined	65,123	28.34%
388	Cuba	Cuba MS	37,324	20.99%
475	Cuba	Cuba ES	41,142	17.03%
504	Cuba	Cuba HS	108,383	15.88%
238	Deming	Mimbres Valley Alternative High School	6,770	28.28%

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456	Deming	Memorial ES	43,552	17.69%
481	Deming	Bell ES	33,088	16.81%
545	Deming	Red Mountain MS	130,469	13.56%
564	Deming	Bataan ES	68,332	12.74%
579	Deming	My Little School	12,028	12.10%
590	Deming	Columbus ES	74,258	11.56%
595	Deming	Ruben S. Torres ES	70,638	11.30%
649	Deming	Deming HS	294,336	7.83%
730	Deming	Deming Intermediate School	64,452	0.00%
349	Deming (District Charter)	Deming Cesar Chavez Charter High School	23,559	22.84%
46	Des Moines	Des Moines Combined School	70,404	42.98%
271	Dexter	Dexter MS	42,462	26.25%
491	Dexter	Dexter HS	118,216	16.23%
453	Dora	Dora Combined	104,868	17.80%
536	Dulce	Dulce ES	68,399	14.12%
592	Dulce	Combined Dulce MS/HS	116,217	11.35%
331	Elida	Elida ES	16,944	23.53%
336	Elida	Elida MS/HS	43,893	23.33%
8	Espanola	Chimayo ES	35,026	52.58%
51	Espanola	Dixon ES	20,768	42.06%
84	Espanola	Hernandez ES	30,982	38.52%
172	Espanola	Espanola Valley HS	157,581	32.21%
308	Espanola	Carlos F Vigil MS	131,642	24.76%
337	Espanola	James Rodriguez ES	66,049	23.26%
377	Espanola	San Juan ES	48,342	21.45%
548	Espanola	Los Ninos Kindergarten	24,556	13.48%
566	Espanola	Tony E Quintana ES	41,086	12.64%
643	Espanola	Alcalde ES (New)	49,948	8.04%
654	Espanola	Eutimio T Salazar - ETS Fairview ES	56,821	7.24%
71	Estancia	Estancia Combined ES	79,522	39.67%
355	Estancia	Estancia HS	107,800	22.57%
596	Estancia	Estancia MS	29,155	11.23%
65	Eunice	Caton MS	50,084	40.35%
211	Eunice	Eunice HS	153,210	29.68%
678	Eunice	Mettie Jordan ES	83,400	5.73%
206	Farmington	Bluffview ES	61,197	29.98%
253	Farmington	Apache ES	59,985	27.51%
262	Farmington	Mesa View MS	102,820	26.89%
291	Farmington	Piedra Vista HS	249,818	25.44%
304	Farmington	Heights MS	89,366	24.88%
310	Farmington	McCormick ES	80,223	24.73%
313	Farmington	Mesa Verde ES	54,155	24.68%
320	Farmington	Esperanza ES	79,077	24.24%
341	Farmington	Ladera Del Norte ES	61,238	23.09%
382	Farmington	San Juan Early College HS	8,401	21.13%
401	Farmington	Rocinante HS	26,875	20.39%
439	Farmington	McKinley ES	70,324	18.37%
487	Farmington	Animas ES	56,585	16.48%
641	Farmington	Tibbetts MS	98,561	8.34%
670	Farmington	Farmington HS	360,658	6.36%
677	Farmington	Hermosa MS	122,682	5.91%
680	Farmington	Northeast ES (2015)	92,510	5.67%
565	Fort Sumner	Fort Sumner Combined	125,769	12.64%
140	Gadsden	Chaparral MS	90,830	34.10%
259	Gadsden	Gadsden HS	309,449	27.06%
276	Gadsden	Gadsden MS	153,090	26.01%
295	Gadsden	Sunland Park ES	57,584	25.19%
311	Gadsden	Mesquite ES	64,094	24.72%
330	Gadsden	Alta Vista Early College HS	16,160	23.54%
334	Gadsden	Santa Teresa MS	122,431	23.38%
338	Gadsden	La Union ES	55,724	23.23%
409	Gadsden	Riverside ES	68,191	19.95%
474	Gadsden	Santa Teresa HS	249,270	17.03%
542	Gadsden	Santa Teresa ES	67,920	13.61%
567	Gadsden	Vado ES	61,200	12.60%
575	Gadsden	Sunrise ES	106,020	12.17%
607	Gadsden	Chaparral HS	245,928	10.77%
626	Gadsden	Anthony ES	90,741	9.46%

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628	Gadsden	Berino ES	73,115	9.37%
642	Gadsden	North Valley ES	60,000	8.19%
653	Gadsden	Chaparral ES	76,909	7.34%
662	Gadsden	Gadsden ES	60,000	6.83%
692	Gadsden	Desert View ES	72,279	3.92%
708	Gadsden	Yucca Heights ES (2016)	68,750	2.36%
713	Gadsden	Desert Pride Academy HS	62,845	2.22%
23	Gallup McKinley	Gallup Central Alternative HS	37,999	48.07%
29	Gallup McKinley	Gallup HS	259,311	46.29%
37	Gallup McKinley	Chee Dodge ES	59,182	44.47%
69	Gallup McKinley	Crownpoint HS	81,218	39.87%
98	Gallup McKinley	Navajo Pine HS	76,553	37.35%
107	Gallup McKinley	David Skeet ES	45,454	36.83%
124	Gallup McKinley	Crownpoint MS	54,677	35.46%
183	Gallup McKinley	Thoreau HS	122,442	31.58%
207	Gallup McKinley	Tohatchi MS	46,597	29.97%
213	Gallup McKinley	Tse' Yi' Gai HS	64,384	29.54%
241	Gallup McKinley	Stagecoach ES	63,285	28.05%
368	Gallup McKinley	Indian Hills ES	50,954	21.89%
412	Gallup McKinley	Navajo ES	60,879	19.64%
444	Gallup McKinley	Ramah HS	61,251	18.24%
452	Gallup McKinley	Gallup MS	83,395	17.80%
471	Gallup McKinley	Tobe Turpen ES	50,322	17.07%
506	Gallup McKinley	Twin Lakes ES	43,289	15.79%
508	Gallup McKinley	Chief Manuelito MS	112,069	15.61%
560	Gallup McKinley	Hiroshi Miyamura HS	227,530	13.04%
583	Gallup McKinley	John F. Kennedy MS	142,129	11.92%
598	Gallup McKinley	Navajo MS	52,761	11.12%
617	Gallup McKinley	Thoreau MS	55,339	9.92%
634	Gallup McKinley	Crownpoint ES	48,592	8.96%
635	Gallup McKinley	Tohatchi ES	55,338	8.87%
666	Gallup McKinley	Ramah ES (2018)	29,911	6.68%
699	Gallup McKinley	Jefferson ES	61,765	3.17%
707	Gallup McKinley	Catherine A Miller ES (pka - Churchrock Academy ES (NEW - 2016))	50,833	2.42%
716	Gallup McKinley	Del Norte ES (New 2017) (Replacing both J.d.Onate & Washington)	60,352	1.57%
717	Gallup McKinley	New TO BE NAMED ES (2018) (Replacing both Lincoln and Roosevelt)	60,352	1.57%
728	Gallup McKinley	Lincoln ES (NEW - 2019)	50,000	0.00%
418	Gallup McKinley (District Charter)	Middle College Charter High School	5,301	19.45%
449	Grady	Grady Municipal Combined	68,263	17.95%
52	Grants Cibola	Bluewater ES	23,525	41.96%
92	Grants Cibola	Mount Taylor ES	75,425	38.03%
103	Grants Cibola	Seboyeta ES	17,579	37.04%
104	Grants Cibola	Mesa View ES	55,573	37.01%
200	Grants Cibola	San Rafael ES	30,132	30.47%
489	Grants Cibola	Grants HS	214,945	16.40%
544	Grants Cibola	Milan ES	60,901	13.58%
574	Grants Cibola	Laguna-Acoma MS/ HS	125,137	12.23%
597	Grants Cibola	Cubero ES	36,340	11.13%
668	Grants Cibola	Los Alamitos MS	70,481	6.58%
455	Hagerman	Hagerman Combined	148,034	17.72%
269	Hatch Valley	Hatch Valley MS	69,105	26.35%
472	Hatch Valley	Rio Grande ES	34,160	17.07%
482	Hatch Valley	Garfield ES	32,809	16.78%
557	Hatch Valley	Hatch Valley HS	163,758	13.21%
609	Hatch Valley	Hatch Valley ES	43,256	10.73%
5	Hobbs	Southern Heights ES	51,310	54.76%
35	Hobbs	Jefferson ES	41,965	44.93%
86	Hobbs	Coronado ES	50,305	38.37%
110	Hobbs	Edison ES	34,737	36.47%
113	Hobbs	Stone ES	52,196	36.34%
152	Hobbs	Highland MS	106,141	33.08%
177	Hobbs	Booker T. Washington ES	36,381	31.94%
186	Hobbs	Houston MS	114,490	31.42%
189	Hobbs	Sanger ES	42,547	31.10%
215	Hobbs	Hobbs HS	358,744	29.48%
216	Hobbs	Taylor ES	41,476	29.42%
266	Hobbs	Mills ES	38,746	26.70%
281	Hobbs	Heizer MS	87,148	25.64%

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327	Hobbs	College Lane ES	54,087	23.70%
413	Hobbs	Hobbs Freshman School	124,528	19.62%
420	Hobbs	Will Rogers ES	57,380	19.38%
695	Hobbs	Murray ES (2015)	68,714	3.62%
709	Hobbs	Broadmoor ES	53,110	2.35%
426	Hondo Valley	Hondo Combined school	61,438	18.96%
100	House	House Combined School	59,387	37.17%
618	Jal	Jal Jr./Sr. High	114,336	9.79%
697	Jal	Jal ES (2017)	67,513	3.52%
14	Jemez Mountain	Gallina ES	23,044	50.53%
44	Jemez Mountain	Coronado MS/HS	90,398	43.36%
476	Jemez Mountain	Lybrook ES/MS	28,821	16.94%
42	Jemez Mountain (District Charter)	Lindrith Heritage Charter	11,971	43.74%
339	Jemez Valley	Jemez Valley HS	67,051	23.18%
490	Jemez Valley	Jemez Valley MS	34,353	16.23%
562	Jemez Valley	Jemez Valley ES	51,426	12.83%
151	Jemez Valley (District Charter)	San Diego Riverside Charter School	17,177	33.13%
191	Lake Arthur	Lake Arthur Combined School	89,248	30.97%
7	Las Cruces	Columbia ES	84,309	53.54%
176	Las Cruces	East Picacho ES	63,982	31.97%
196	Las Cruces	Sunrise ES	64,629	30.82%
197	Las Cruces	Camino Real MS	115,183	30.76%
203	Las Cruces	White Sands ES/MS	56,693	30.11%
209	Las Cruces	Sonoma ES	90,157	29.78%
212	Las Cruces	Hermosa Heights ES	63,115	29.60%
222	Las Cruces	Zia MS	113,738	29.20%
246	Las Cruces	Valley View ES	69,226	27.84%
275	Las Cruces	Jornada ES	67,215	26.04%
277	Las Cruces	MacArthur ES	54,724	25.96%
282	Las Cruces	Alameda ES	52,277	25.63%
305	Las Cruces	Dona Ana ES	67,660	24.83%
328	Las Cruces	Booker T. Washington ES	71,959	23.66%
329	Las Cruces	Tombaugh ES	78,092	23.60%
347	Las Cruces	Mesilla Park ES	59,796	22.91%
374	Las Cruces	Cesar Chavez ES	72,967	21.66%
402	Las Cruces	Mesilla ES	46,505	20.33%
421	Las Cruces	Conlee ES	57,369	19.26%
422	Las Cruces	Central ES	28,310	19.20%
466	Las Cruces	University Hills ES	63,070	17.17%
558	Las Cruces	Monte Vista ES	79,603	13.20%
561	Las Cruces	Sierra MS	127,477	12.85%
622	Las Cruces	Mesa MS	118,956	9.60%
663	Las Cruces	Centennial HS	344,654	6.77%
674	Las Cruces	Arrowhead Park Early College High School	64,260	6.21%
675	Las Cruces	Loma Heights ES	68,903	5.98%
676	Las Cruces	Las Cruces HS	188,938	5.95%
700	Las Cruces	Arrowhead Park Medical Academy	43,881	3.11%
705	Las Cruces	Mesilla Valley Leadership Academy	8,950	3.00%
11	Las Vegas City	Mike Mateo Sena ES	18,241	51.67%
220	Las Vegas City	Robertson HS	171,946	29.37%
718	Las Vegas City	LVCS Early Childhood Center	19,278	1.56%
719	Las Vegas City	LVCS 7th & 8th Grade Academy	98,022	1.56%
484	Logan	Logan Combined	92,761	16.75%
372	Lordsburg	Dugan Tarango MS	44,320	21.69%
520	Lordsburg	R.V. Traylor ES	41,792	15.10%
704	Lordsburg	Lordsburg HS	77,780	3.00%
724	Lordsburg	Central ES	32,594	0.00%
75	Los Alamos	Chamisa ES	47,890	39.29%
105	Los Alamos	Pinon ES	55,052	37.00%
199	Los Alamos	Los Alamos HS	247,014	30.48%
375	Los Alamos	Topper Freshman Academy	29,328	21.51%
478	Los Alamos	Los Alamos MS	87,885	16.91%
568	Los Alamos	Aspen ES	74,175	12.49%
106	Los Lunas	Ann Parish ES	69,575	36.87%
142	Los Lunas	Raymond Gabaldon ES	55,772	33.88%
288	Los Lunas	Los Lunas ES	65,612	25.46%
309	Los Lunas	Century Alternative High	56,539	24.73%
405	Los Lunas	Los Lunas Family School	2,688	20.11%

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406	Los Lunas	Tome ES	66,065	20.03%
462	Los Lunas	Katherine Gallegos ES	66,608	17.44%
473	Los Lunas	Valencia ES	56,010	17.04%
500	Los Lunas	Desert View ES	60,350	16.02%
510	Los Lunas	Valencia MS	104,469	15.59%
593	Los Lunas	Valencia HS	248,737	11.34%
600	Los Lunas	Bosque Farms ES	101,311	10.99%
614	Los Lunas	Sundance ES	74,130	10.10%
686	Los Lunas	Los Lunas HS	300,853	5.33%
415	Loving	Loving ES	47,787	19.60%
541	Loving	Loving MS	60,330	13.72%
546	Loving	Loving HS	81,424	13.55%
32	Lovington	Ben Alexander ES	54,997	45.61%
195	Lovington	Lea ES	55,272	30.82%
224	Lovington	Taylor MS	91,646	29.12%
240	Lovington	Lovington HS	215,322	28.17%
306	Lovington	Yarbro ES	69,434	24.79%
386	Lovington	Lovington 6th Grade Academy	112,705	21.00%
460	Lovington	Llano ES	66,961	17.56%
496	Lovington	Jefferson ES	60,955	16.12%
573	Lovington	Lovington Freshman Academy	26,024	12.31%
629	Lovington	New Hope Alternative HS	10,768	9.33%
133	Maxwell	Maxwell Combined School	56,188	34.54%
22	Melrose	Melrose Combined School	114,722	48.17%
62	Mesa Vista	Mesa Vista MS/HS	51,290	40.81%
539	Mesa Vista	El Rito ES	25,125	13.86%
689	Mesa Vista	Ojo Caliente ES	24,974	4.56%
167	Mora	Mora Combined School (Mora HS, ES, Lazaro Garcia ES, MS)	146,466	32.33%
435	Mora	Holman ES	21,782	18.49%
325	Moriarty / Edgewood	Moriarty ES	69,410	23.78%
351	Moriarty / Edgewood	Route 66 ES	54,710	22.82%
363	Moriarty / Edgewood	Moriarty HS	253,240	22.03%
494	Moriarty / Edgewood	Moriarty MS	73,290	16.16%
497	Moriarty / Edgewood	South Mountain ES	43,223	16.09%
514	Moriarty / Edgewood	Edgewood MS	108,549	15.43%
116	Mosquero	Mosquero Combined School	53,766	36.02%
24	Mountainair	Mountainair ES	42,859	47.67%
726	Mountainair	Mountainair Jr./Sr. HS	10,899	0.00%
648	NM School for the Blind	NMSBVI Albuquerque Preschool Campus	39,171	7.86%
694	NM School for the Blind	Alamogordo Campus - Everything Renewed	170,332	3.67%
725	NM School for the Blind	NMSBVI Alamogordo Campus	170,332	0.00%
340	NM School for the Deaf	NMSD Santa Fe Campus	236,094	23.11%
538	NM School for the Deaf	NMSD Albuquerque Preschool Campus	8,443	13.98%
258	Pecos	Pecos MS / HS	135,675	27.09%
434	Pecos	Pecos ES	65,888	18.52%
163	Penasco	Penasco HS	66,793	32.50%
227	Penasco	Penasco ES	53,504	29.01%
392	Penasco	Penasco MS	30,475	20.81%
40	Pojoaque Valley	Pojoaque MS	83,511	44.29%
58	Pojoaque Valley	Sixth Grade Academy	15,047	41.28%
350	Pojoaque Valley	Pablo Roybal ES	81,560	22.82%
485	Pojoaque Valley	Pojoaque HS	177,900	16.75%
526	Pojoaque Valley	Pojoaque Intermediate	32,239	14.53%
108	Portales	Portales HS	187,012	36.83%
239	Portales	Brown ES	55,181	28.19%
284	Portales	James ES	58,731	25.56%
346	Portales	Valencia ES	69,824	22.98%
391	Portales	Portales Junior High	99,760	20.83%
646	Portales	Lindsey-Steiner ES	60,312	7.91%
88	Quemado	Datil ES	12,341	38.35%
447	Quemado	Quemado Combined	68,808	18.15%
234	Questa	Questa Junior High/HS	104,328	28.42%
318	Questa	Alta Vista ES/MS	61,811	24.31%
345	Questa	Rio Costilla Southwest Learning Academy (PKA Rio Costilla ES)	23,002	23.06%
21	Raton	Longfellow ES	33,799	48.29%
156	Raton	Raton HS	108,301	32.90%
198	Raton	Raton MS	56,291	30.69%
612	Reserve	Reserve Combined School	57,483	10.35%

2019 - 2020 wNMCI FINAL Ranking, Sorted By District Then Rank

Rank	District	School Name	Gross Area (Sq.Ft.)	wNMCI
90	Rio Rancho	Martin Luther King, Jr. ES	100,965	38.17%
147	Rio Rancho	Eagle Ridge MS	126,820	33.54%
166	Rio Rancho	Lincoln MS	118,735	32.42%
219	Rio Rancho	Rio Rancho ES	73,666	29.39%
243	Rio Rancho	Rio Rancho MS	242,006	27.99%
245	Rio Rancho	Mountain View MS	122,982	27.88%
303	Rio Rancho	Enchanted Hills ES	115,287	24.88%
343	Rio Rancho	Rio Rancho Cyber Academy	11,608	23.07%
352	Rio Rancho	Rio Rancho HS	381,583	22.78%
361	Rio Rancho	Puesta Del Sol ES	83,555	22.18%
378	Rio Rancho	Vista Grande ES	101,876	21.39%
408	Rio Rancho	Colinas del Norte ES	97,283	19.95%
423	Rio Rancho	Ernest Stapleton ES	89,379	19.07%
433	Rio Rancho	Maggie Cordova ES	90,457	18.56%
479	Rio Rancho	Independence High	25,685	16.83%
559	Rio Rancho	V. Sue Cleveland HS	423,947	13.19%
571	Rio Rancho	Cielo Azul ES	89,368	12.42%
630	Rio Rancho	Sandia Vista ES	87,164	9.27%
3	Roswell	Mountain View MS	68,269	63.15%
6	Roswell	Roswell HS	246,343	53.65%
12	Roswell	Washington Avenue ES	41,991	51.58%
385	Roswell	Sierra MS	99,539	21.00%
410	Roswell	Valley View ES	49,068	19.85%
411	Roswell	Sunset ES	40,839	19.75%
425	Roswell	Monterrey ES	54,212	18.98%
440	Roswell	Roswell Early College High School	10,464	18.31%
501	Roswell	East Grand Plains ES	42,494	15.97%
512	Roswell	University High	57,382	15.53%
516	Roswell	Goddard HS	240,775	15.34%
518	Roswell	Berrendo MS	100,275	15.26%
524	Roswell	Pecos ES	56,465	14.75%
587	Roswell	Military Heights ES	49,510	11.78%
625	Roswell	Missouri Ave ES	54,102	9.53%
636	Roswell	Parkview Early Literacy Center	50,070	8.78%
644	Roswell	El Capitan ES	61,644	8.01%
655	Roswell	Berrendo ES	57,557	7.21%
446	Roswell (District Charter)	Sidney Gutierrez Charter School	20,185	18.18%
371	Roy	Roy Combined School	58,653	21.70%
265	Ruidoso	White Mountain ES	82,189	26.76%
342	Ruidoso	Ruidoso HS	168,818	23.09%
441	Ruidoso	Sierra Vista Primary	87,041	18.30%
645	Ruidoso	Ruidoso MS	112,068	8.00%
210	San Jon	San Jon Combined	81,565	29.72%
180	Santa Fe	Career Academy at Larragoite	49,426	31.78%
193	Santa Fe	Wood-Gormley ES	50,068	30.89%
214	Santa Fe	Acequia Madre ES	22,209	29.51%
218	Santa Fe	Capital HS	241,312	29.40%
221	Santa Fe	Santa Fe HS	374,061	29.22%
384	Santa Fe	Francis X. Nava ES	37,141	21.01%
394	Santa Fe	Ramirez Thomas ES	76,715	20.74%
396	Santa Fe	E. J. Martinez ES	47,871	20.60%
407	Santa Fe	Edward Ortiz MS	109,169	19.98%
427	Santa Fe	Chaparral ES	56,884	18.94%
488	Santa Fe	Tesuque ES	26,384	16.45%
522	Santa Fe	El Dorado Community School	100,338	15.00%
551	Santa Fe	Mandela International Magnet School	28,720	13.32%
577	Santa Fe	Aspen Community Magnet School	97,026	12.15%
585	Santa Fe	R.M. Sweeney ES	83,850	11.91%
602	Santa Fe	Carlos Gilbert ES	52,441	10.98%
604	Santa Fe	Salazar ES	56,487	10.94%
613	Santa Fe	Kearny ES	77,013	10.15%
615	Santa Fe	Cesar Chavez ES	71,439	10.00%
620	Santa Fe	Gonzales Community School	83,569	9.72%
623	Santa Fe	Pinon ES	81,244	9.60%
639	Santa Fe	Amy Biehl Community School	64,546	8.52%
656	Santa Fe	Atalaya ES	56,144	7.19%
657	Santa Fe	Nina Otero Community School	125,895	7.18%
688	Santa Fe	El Camino Real Academy	141,036	4.61%

## 2019 - 2020 wNMCI FINAL Ranking, Sorted By District Then Rank

Rank	District	School Name	Gross Area (Sq.Ft.)	wNMCI
702	Santa Fe	NYE Early Childhood Center	40,820	3.00%
711	Santa Fe	Engage Alternative HS	37,000	2.33%
729	Santa Fe	Milagro MS	88,267	0.00%
594	Santa Fe (District Charter)	Academy for Technology and the Classics Charter School	25,485	11.32%
16	Santa Rosa	Santa Rosa ES	59,642	49.86%
83	Santa Rosa	Santa Rosa HS	99,267	38.68%
530	Santa Rosa	Santa Rosa MS	46,150	14.35%
606	Santa Rosa	Rita Marquez / Anton Chico Combined	21,319	10.79%
53	Silver	Harrison H. Schmitt ES	61,977	41.69%
80	Silver	Sixth Street ES	41,299	38.83%
112	Silver	Jose Barrios ES	37,468	36.38%
130	Silver	Silver HS	193,217	34.86%
169	Silver	Cliff Combined	70,720	32.29%
264	Silver	La Plata MS	105,956	26.85%
369	Silver	G.W. Stout ES	66,092	21.84%
430	Socorro	Midway ES	22,946	18.85%
457	Socorro	Parkview ES	87,720	17.66%
576	Socorro	San Antonio ES	20,420	12.17%
605	Socorro	Zimmerly ES	39,087	10.80%
690	Socorro (District Charter)	Cottonwood Valley Charter School	19,542	4.37%
17	Springer	Springer ES (Combo Wilferth & Forrester)	40,306	49.03%
117	Springer	Springer MS / HS Combined	54,845	36.01%
95	State Chartered Schools	The Montessori Elementary Charter School - Middle School Campus	33,924	37.87%
128	State Chartered Schools	Amy Biehl Charter High School	45,320	34.98%
145	State Chartered Schools	Mission Achievement & Success 1.0 Charter School	82,411	33.60%
162	State Chartered Schools	NM School for the Arts Charter School	35,943	32.50%
174	State Chartered Schools	South Valley Preparatory Charter School	21,045	32.06%
233	State Chartered Schools	Aldo Leopold Charter High School	12,480	28.53%
268	State Chartered Schools	Cesar Chavez Community Charter School	26,987	26.63%
286	State Chartered Schools	Health Leadership Charter High School	16,124	25.55%
307	State Chartered Schools	Alma d' Arte Charter High School	47,308	24.77%
332	State Chartered Schools	Media Arts Collaborative Charter School - Nob Hill Studios	26,492	23.45%
400	State Chartered Schools	La Promesa Early Learning Charter School	67,899	20.43%
404	State Chartered Schools	School of Dreams Academy Charter School	31,056	20.13%
419	State Chartered Schools	Gilbert L Sena Charter High School	14,110	19.45%
431	State Chartered Schools	Walatowa Charter High School	15,563	18.74%
436	State Chartered Schools	The MASTERS Program Early College Charter School	5,543	18.45%
483	State Chartered Schools	The New America Charter School - Albuquerque Campus	25,439	16.77%
495	State Chartered Schools	Altura Preparatory Charter School	14,393	16.15%
498	State Chartered Schools	Southwest Preparatory Learning Center	43,272	16.05%
503	State Chartered Schools	Monte Del Sol Charter School	32,742	15.89%
507	State Chartered Schools	The Albuquerque Sign Language Academy Charter School	9,700	15.63%
509	State Chartered Schools	Southwest Secondary Learning Center	34,258	15.60%
519	State Chartered Schools	La Tierra Montessori School of the Arts & Sciences	14,482	15.19%
523	State Chartered Schools	Albuquerque Institute for Math and Science Charter School	21,016	14.90%
525	State Chartered Schools	North Valley Academy Charter School	46,614	14.70%
529	State Chartered Schools	Albuquerque School of Excellence Charter School	44,074	14.45%
547	State Chartered Schools	Explore Academy Charter School	35,700	13.54%
549	State Chartered Schools	McCurdy Charter School	73,617	13.42%
555	State Chartered Schools	Red River Valley Charter School	14,466	13.25%
563	State Chartered Schools	Coral Community Charter School	18,800	12.79%
578	State Chartered Schools	Turquoise Trail Elementary Charter School	75,731	12.13%
580	State Chartered Schools	Southwest Aeronautics, Mathematics, & Science Academy Charter School	41,393	11.99%
582	State Chartered Schools	Tierra Adentro Charter School	20,804	11.94%
586	State Chartered Schools	Tierra Encantada Charter School	28,406	11.88%
589	State Chartered Schools	Roots & Wings Community Charter School	4,464	11.71%
611	State Chartered Schools	Turquoise Trail Middle Charter School	7,299	10.51%
616	State Chartered Schools	Mission Achievement & Success 2.0 Charter School	11,942	9.97%
631	State Chartered Schools	Horizon Academy West Charter School	42,347	9.20%
640	State Chartered Schools	Las Montanas Charter School	27,053	8.43%
660	State Chartered Schools	Taos Academy Charter School	27,120	6.98%
669	State Chartered Schools	Taos International Charter School	24,416	6.48%
685	State Chartered Schools	The New America Charter School - Las Cruces Campus	24,329	5.43%
701	State Chartered Schools	The ASK Academy Charter School	37,817	3.10%
710	State Chartered Schools	J. Paul Taylor Academy Charter School	23,017	2.33%
721	State Chartered Schools	Taos Integrated School of the Arts	13,062	1.36%
722	State Chartered Schools	Estancia Valley Classical Academy Charter School	57,321	0.77%
205	T or C	Sierra ES	25,462	30.04%

2019 - 2020 wNMCI FINAL Ranking, Sorted By District Then Rank

Rank	District	School Name	Gross Area (Sq.Ft.)	wNMCI
390	T or C	Truth or Consequences MS	66,678	20.87%
533	T or C	Hot Springs HS	145,458	14.25%
569	T or C	Arrey ES	38,099	12.46%
651	T or C	Truth or Consequences ES	61,727	7.51%
120	Taos	Arroyo del Norte ES	38,828	35.77%
127	Taos	Taos HS	197,545	35.08%
143	Taos	Chrysalis Alternative School	5,831	33.65%
204	Taos	Ranchos de Taos ES	67,825	30.08%
235	Taos	Taos MS	107,550	28.39%
335	Taos	Enos Garcia ES	111,736	23.35%
603	Taos	Taos Cyber Magnet HS	2,007	10.97%
505	Taos (District Charter)	Vista Grande Charter High School	11,906	15.87%
621	Taos (District Charter)	Anansi Charter School	18,789	9.71%
624	Taos (District Charter)	Taos Municipal Charter School	32,109	9.60%
417	Tatum	Tatum Jr./Sr. HS	100,296	19.46%
459	Tatum	Tatum ES	43,926	17.58%
373	Texico	Texico Combined	162,894	21.66%
161	Tucumcari	Tucumcari MS	79,803	32.52%
454	Tucumcari	Tucumcari HS	118,288	17.74%
464	Tucumcari	Tucumcari ES	112,160	17.39%
397	Tularosa	Tularosa ES	58,140	20.58%
432	Tularosa	Tularosa HS	98,751	18.73%
492	Tularosa	Tularosa Intermediate	40,858	16.21%
170	Vaughn	Vaughn Combined School	64,299	32.25%
285	Wagon Mound	Wagon Mound Combined	84,720	25.56%
263	West Las Vegas	Luis E. Armijo ES	44,684	26.88%
272	West Las Vegas	Union Street ES	14,824	26.20%
314	West Las Vegas	West Las Vegas Partnership	16,985	24.55%
367	West Las Vegas	Valley ES / MS	65,744	21.92%
468	West Las Vegas	West Las Vegas HS	145,630	17.16%
486	West Las Vegas	Don Cecilio Martinez ES	29,246	16.49%
703	West Las Vegas	West Las Vegas MS	59,867	3.00%
348	West Las Vegas (District Charter)	Rio Gallinas Charter School	8,563	22.88%
322	Zuni	Twin Buttes HS	21,638	24.06%
528	Zuni	Zuni HS	112,520	14.50%
696	Zuni	Shiwi Ts'Ana ES - New, Consolidated from A:Shiwi and Dowa	91,277	3.52%
<p>Schools with "NRC" rankings are charter schools that have not reached their first renewal, followed by the expected date of renewal. As such, these schools are not measured against the New Mexico Educational Adequacy Standards. Upon PEC or District renewal of the charter, these schools will be measured, evaluated and prioritized in the above list and eligible for grants under the standards-based capital outlay process.</p>				
NRC-2019	Albuquerque	NRC - Technology Leadership Charter HS	12,000	18.46%
NRC-2019	State Chartered Schools	NRC - Dream Dine' Charter School	4,144	48.95%
NRC-2019	State Chartered Schools	NRC - SABE - Sandoval Academy of Bilingual Education Charter School	23,694	16.82%
NRC-2020	Albuquerque	NRC - Siembra Leadership Charter HS	7,571	9.23%
NRC-2020	State Chartered Schools	NRC - Dzilh Diti Looi School of Empowerment and Action Charter School	2,880	55.82%
NRC-2020	State Chartered Schools	NRC - Six Directions Indigenous Charter School	14,931	16.05%
NRC-2020	State Chartered Schools	NRC - The GREAT Academy Charter School	15,033	40.41%
NRC-2023	State Chartered Schools	NRC - Hozho Academy Charter School	11,410	0.77%
NRC-2024	State Chartered Schools	NRC - Albuquerque Collegiate Charter School	7,600	8.61%

# Section 4

# How Direct Legislative Appropriations Offset a School District's PSCOC Award Funding—A Simple Overview

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The Public School Capital Outlay Offset for Direct Appropriations can be confusing. Here's a simple, practical explanation.

## What It is

The law says that the PSCOC must “*reduce any grant amounts awarded to a school district by a percent of all direct non-operational legislative appropriations for schools in that district that have been accepted, including educational technology and re-authorizations of previous appropriations.*”<sup>1</sup>

## How It Works

The *percent reduction* mentioned in the law is each school district's local match percent for PSCOC award funding.

The offset applies to all PSCOC award allocations after January 2003.

The offset applies to the *district*, so if one school in a district receives a direct appropriation, other projects in the district that receive PSCOC award funding will be subject to an offset.

Offset amounts not used in the current year apply to future PSCOC grant amounts.

The law gives districts the right to reject a direct appropriation because of the effect of the offset. For example, a school district receives a direct legislative appropriation for a specific purpose. The effect of the offset would cause the district to accordingly receive reduced PSCOC award funding for what it considers a higher priority need, and it chooses to reject the appropriation.

## An Example

Legislative appropriation to a school	\$1,000
PSCOC award to that school's district	\$2,000
That district's local match percent	40%
Offset reduction in district's PSCOC award allocation (\$1,000 x 40%)	(\$400)
District's net PSCOC award amount (\$2,000 - \$400)	\$1,600
Total funds received by district (\$1,000 + \$1,600)	\$2,600

## Fiscal Effects

The most significant effect of the offset is not to reduce total funds that the district receives<sup>2</sup>, but instead to potentially reduce funds available for higher priority needs, in the event that the direct appropriation was for a lower-priority project than projects for which the district had applied for PSCOC award funding. In this case, the higher priority projects would have funding levels reduced by the amount of the offset.

## Why An Offset?

The Legislature enacted the offset as one of a number of initiatives it has taken recently to better equalize state funding of capital requests across all of New Mexico's school districts. The 2002 report of the Special Master appointed as a result of the Zuni lawsuit specifically highlighted “*the dis-equalizing effect of direct legislative appropriation to individual schools for capital outlay purposes.*” The offset was enacted to mitigate this concern.

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<sup>1</sup> Section 22-24-5.B(6) NMSA 1978

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<sup>2</sup> The post-offset net amount of a direct appropriation will always be revenue positive for the district, given current local match percentages.

## *Methodology to Standardize PSCOTF Data Sets*

### 2001 Assessed Value/Member

Minimum Value	Zuni	\$ 1,557
Maximum Value, $V_{\max}$	Dulce	\$814,206
Max/Min		523 X
Variance, $V_{AV}$	Max-Min	\$812,649

Then for any District,  $D_v$ , the assessed value/member expressed as a decimal fraction constrained to range between [0, 1]:

$$[V_{\max} - D_v] / V_{AV} = D_v\%$$

### ALL DISTRICTS

	Total Valuation <u>2001</u>	40th day Membership <u>2001-2002</u> per Member	2001 Value per Member	AV/Mem Index of Variance
Min	2,712,790	56	1,557	0.00
Max	9,244,776,337	85,147	814,206	1.00
Max-Min			812,649	
Total/ Wt. Average	30,816,017,534	312,684	98,553	
Average (Districts)			130,447	0.84
Median (Districts)	80,606,307	784.5	81,587	0.90

## *Methodology to Standardize PSCOTF Data Sets*

### 2001 Residential Mill Levy for Education

Minimum Value	Catron	.45
Maximum Value	Otero	16.65
Max/Min		37 X
Variance, $U_{ML}$	Max-Min	16.20
Average Mill Levy, $\bar{U}_{ML}$	Across All Districts	8.38

Our objective for putting Mill Levy data into the formula is somewhat different. In this instance we want to give credit to Districts that impose a higher than average mill levy for education and we want to penalize those districts that impose a lower than average mill levy for education.

Then for any District,  $D_{ML}$ , the mill levy expressed as a decimal fraction constrained to range between [-1, 1]:

$$[D_{ML} - \bar{U}_{ML}] / \bar{U}_{ML} = D_{ML}\%$$

## **Public School Capital Outlay Council Local Match Formula**

The Public School Capital Outlay Council applies a local match requirement to its standards-based capital outlay grant awards. The local share is calculated for each school district no later than May 1 of each calendar year. In fiscal year (FY) 2020, the formula for determining the local match begins changing from one formula (phase one formula) to another formula (phase two formula). In FY 2024, only the phase two formula will be used. Grant award recipients that are charter schools use the local match requirement for the school district in which the charter school is located. The phase one formula is calculated pursuant to Section 22-24-5(B)(5) NMSA 1978. The phase two formula is calculated pursuant to Section 22-24-5(B)(6) NMSA 1978.

The phase-in schedule from the phase one formula to the phase two formula pursuant to Section 22-24-5(B)(7) NMSA 1978 is as follows:

- FY 2019 — 100 percent of phase one formula;
- FY 2020 — 80 percent of phase one formula plus 20 percent of phase two formula;
- FY 2021 — 60 percent of phase one formula plus 40 percent of phase two formula;
- FY 2022 — 40 percent of phase one formula plus 60 percent of phase two formula;
- FY 2023 — 20 percent of phase one formula plus 80 percent of phase two formula; and
- FY 2024 and thereafter — 100 percent of phase two formula.

The school district match shall in no case be greater than 94 percent.

The state-local match for the constitutional special schools (the New Mexico School for the Blind and Visually Impaired and the New Mexico School for the Deaf) is 50 percent pursuant to Section 22-24-5(B)(12) NMSA 1978.



### State/Local Match Calculation

District	2019-2020		2018-2019		Change in Local Share
	Local Match (District Share)	State Match (State Share)	Local Match (District Share)	State Match (State Share)	
ALAMOGORDO	40%	60%	38%	62%	2%
ALBUQUERQUE	55%	45%	45%	55%	10%
ANIMAS	59%	41%	64%	36%	-5%
ARTESIA	92%	8%	90%	10%	2%
AZTEC	63%	37%	58%	42%	5%
BELEN	49%	51%	43%	57%	6%
BERNALILLO	67%	33%	59%	41%	8%
BLOOMFIELD	76%	24%	73%	27%	3%
CAPITAN	92%	8%	90%	10%	2%
CARLSBAD	90%	10%	88%	12%	2%
CARRIZOZO	92%	8%	90%	10%	2%
CENTRAL	40%	60%	38%	62%	2%
CHAMA	92%	8%	90%	10%	2%
CIMARRON	92%	8%	90%	10%	2%
CLAYTON	89%	11%	89%	11%	0%
CLOUDCROFT	92%	8%	90%	10%	2%
CLOVIS	32%	68%	27%	73%	5%
COBRE	65%	35%	61%	39%	4%
CORONA	92%	8%	90%	10%	2%
CUBA	69%	31%	70%	30%	-1%
DEMING	33%	67%	31%	69%	2%
DES MOINES	86%	14%	90%	10%	-4%
DEXTER	24%	76%	23%	77%	1%
DORA	29%	71%	31%	69%	-2%
DULCE	92%	8%	90%	10%	2%
ELIDA	48%	52%	57%	43%	-9%
ESPANOLA	47%	53%	38%	62%	9%
ESTANCIA	56%	44%	51%	49%	5%
EUNICE	92%	8%	90%	10%	2%
FARMINGTON	43%	57%	37%	63%	6%
FLOYD	20%	80%	24%	76%	-4%
FORT SUMNER	85%	15%	79%	21%	6%
GADSDEN	19%	81%	16%	84%	3%
GALLUP	20%	80%	20%	80%	0%
GRADY	16%	84%	21%	79%	-5%
GRANTS	25%	75%	23%	77%	2%
HAGERMAN	24%	76%	24%	76%	0%
HATCH	17%	83%	16%	84%	1%
HOBBS	48%	52%	42%	58%	6%
HONDO	73%	27%	77%	23%	-4%
HOUSE	56%	44%	61%	39%	-5%
JAL	92%	8%	90%	10%	2%
JEMEZ MOUNTAIN	92%	8%	90%	10%	2%
JEMEZ VALLEY	65%	35%	60%	40%	5%
LAKE ARTHUR	92%	8%	90%	10%	2%
LAS CRUCES	43%	57%	36%	64%	7%
LAS VEGAS CITY	52%	48%	47%	53%	5%
LAS VEGAS WEST	33%	67%	33%	67%	0%
LOGAN	61%	39%	60%	40%	1%
LORDSBURG	76%	24%	78%	22%	-2%
LOS ALAMOS	61%	39%	53%	47%	8%
LOS LUNAS	30%	70%	24%	76%	6%
LOVING	87%	13%	84%	16%	3%
LOVINGTON	57%	43%	54%	46%	3%
MAGDALENA	24%	76%	25%	75%	-1%
MAXWELL	43%	57%	50%	50%	-7%
MELROSE	37%	63%	41%	59%	-4%



### State/Local Match Calculation

District	2019-2020		2018-2019		Change in Local Share
	Local Match (District Share)	State Match (State Share)	Local Match (District Share)	State Match (State Share)	
MESA VISTA	87%	13%	82%	18%	5%
MORA	69%	31%	68%	32%	1%
MORIARTY	61%	39%	52%	48%	9%
MOSQUERO	92%	8%	90%	10%	2%
MOUNTAINAIR	87%	13%	83%	17%	4%
PECOS	69%	31%	63%	37%	6%
PENASCO	43%	57%	45%	55%	-2%
POJOAQUE	25%	75%	24%	76%	1%
PORTALES	31%	69%	28%	72%	3%
QUEMADO	92%	8%	90%	10%	2%
QUESTA	92%	8%	90%	10%	2%
RATON	50%	50%	48%	52%	2%
RESERVE	91%	9%	90%	10%	1%
RIO RANCHO	42%	58%	33%	67%	9%
ROSWELL	32%	68%	29%	71%	3%
ROY	44%	56%	54%	46%	-10%
RUIDOSO	92%	8%	90%	10%	2%
SAN JON	30%	70%	32%	68%	-2%
SANTA FE	92%	8%	90%	10%	2%
SANTA ROSA	46%	54%	46%	54%	0%
SILVER	67%	33%	59%	41%	8%
SOCORRO	29%	71%	28%	72%	1%
SPRINGER	77%	23%	77%	23%	0%
TAOS	92%	8%	90%	10%	2%
TATUM	86%	14%	86%	14%	0%
TEXICO	44%	56%	44%	56%	0%
TRUTH OR CONSEQUENCES	77%	23%	70%	30%	7%
TUCUMCARI	35%	65%	34%	66%	1%
TULAROSA	32%	68%	29%	71%	3%
VAUGHN	92%	8%	90%	10%	2%
WAGON MOUND	87%	13%	90%	10%	-3%
ZUNI	0%	100%	0%	100%	0%

**Note:** The district share is equivalent to the percentage of participation that the district will have to participate for PSCOC projects funded in 19-20 and is also the percentage used to calculate the offsets.

Chart by Agency

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Agency: PUBLIC EDUCATION DEPARTMENT						
6989 21ST CENTURY PUBLIC ACAD EQUIP	\$245,000	Albuquerque	Bernalillo	GF	20/	1
6651 ACE LEADERSHIP HIGH SCHL EQUIP	\$75,000	Albuquerque	Bernalillo	GF	20/	2
6223 ALBUQUERQUE SCHL OF EXCELLENCE BLDG & GROUNDS	\$100,000	Albuquerque	Bernalillo	GF	20/	3
6624 ALBUQUERQUE SIGN LANGUAGE ACADEMY FCLTY CONSTRU	\$200,000	Albuquerque	Bernalillo	GF	20/	4
5718 ALTURA PREP SCHL BLDG/GROUNDS	\$145,000	Albuquerque	Bernalillo	GF	20/	5
5894 CESAR CHAVEZ COMMUNITY SCHOOL IMPROVE	\$170,000	Albuquerque	Bernalillo	GF	20/	6
5872 CIEN AGUAS INTRNATL SCHOOL VEH/IMPROVE	\$75,000	Albuquerque	Bernalillo	GF	20/	7
5937 COTTONWOOD CLASSICAL PREPARATORY SCHL IMPROVE	\$265,000	Albuquerque	Bernalillo	GF	20/	8
5874 EL CAMINO REAL ACADEMY CHARTER SCHOOL IMPROVE	\$117,000	Albuquerque	Bernalillo	GF	20/	9
5867 GILBERT L. SENA CHARTER HIGH SCHOOL IMPROVE	\$95,000	Albuquerque	Bernalillo	GF	20/	10
5687 GORDON BERNELL CHARTER SCHL SECURITY	\$50,000	Albuquerque	Bernalillo	GF	20/	11
6273 HEALTH LEADERSHIP HIGH SCHL IMPROVE	\$100,000	Albuquerque	Bernalillo	GF	20/	12
6679 INTERNATIONAL SCHOOL AT MESA DEL SOL BLDG GRND	\$85,000	Albuquerque	Bernalillo	GF	20/	13
6206 MEDIA ARTS COLLABORATIVE CH SCHL IMPROVE	\$175,000	Albuquerque	Bernalillo	GF	20/	14
5940 MONTESSORI ELEM & MID SCHL VEH & IMPROVE	\$125,000	Albuquerque	Bernalillo	GF	20/	15
4857 RIO GRANDE HS TRACK & FIELD SHED EQUIP	\$24,852	Albuquerque	Bernalillo	GF	20/	16
6204 ROBERT F. KENNEDY CHARTER SCHOOL IMPROVE	\$60,000	Albuquerque	Bernalillo	GF	20/	17
5779 SAMS ACAD CHARTER SCHL IMPROVE	\$60,000	Albuquerque	Bernalillo	GF	20/	18
5809 SOUTH VALLEY PREPARATORY SCHL ALB CONSTRUCT	\$215,000	Albuquerque	Bernalillo	GF	20/	19
5664 SOUTHWEST SECONDARY LEARNING CTR SECURITY ALB	\$234,000	Albuquerque	Bernalillo	GF	20/	20
6004 TIERRA ADENTRO CH SCHL CONSTRUCT	\$286,897	Albuquerque	Bernalillo	GF	20/	21
6735 VOLCANO VISTA HIGH SCHL STEM RESOURCES	\$220,000	Albuquerque	Bernalillo	GF	20/	22
5298 A. MONTOYA ELEM SCHL FINE ARTS	\$5,477	Albuquerque PSD	Bernalillo	GF	20/	23
5299 ADOBE ACRES ELEM SCHL FURNITURE	\$35,000	Albuquerque PSD	Bernalillo	GF	20/	24
5300 ALAMEDA ELEM SCHL FURNITURE	\$34,996	Albuquerque PSD	Bernalillo	GF	20/	25
5301 ALAMOSA ELEM SCHL PGRND	\$190,861	Albuquerque PSD	Bernalillo	GF	20/	26
5302 ALB PSD CAREER & TECHNICAL ED PROGRAMS EQUIP	\$1,628,227	Albuquerque PSD	Bernalillo	GF	20/	27
5303 ALB PSD JROTC PRGM FCLTY	\$115,000	Albuquerque PSD	Bernalillo	GF	20/	28
5304 ALB PSD PRE-K CLASSROOMS CONSTRUCT	\$570,000	Albuquerque PSD	Bernalillo	GF	20/	29
5417 ALB PSD SANDIA MOUNTAIN NATURAL HIST CTR IMPROVE	\$199,373	Albuquerque PSD	Bernalillo	GF	20/	30
5305 ALB PSD SECURITY UPGRADE	\$610,000	Albuquerque PSD	Bernalillo	GF	20/	31
5306 ALBUQUERQUE HIGH SCHL BLEACHERS	\$35,000	Albuquerque PSD	Bernalillo	GF	20/	32
5307 ALBUQUERQUE HIGH SCHL FCLTY IMPROVE	\$35,000	Albuquerque PSD	Bernalillo	GF	20/	33
6254 ALICE KING CMTY SCHL CLASSROOMS IMPROVE	\$105,000	Albuquerque PSD	Bernalillo	GF	20/	34
5308 ALVARADO ELEM SCHL FURNITURE	\$125,104	Albuquerque PSD	Bernalillo	GF	20/	35
5309 APACHE ELEM SCHL PKG LOTS	\$141,879	Albuquerque PSD	Bernalillo	GF	20/	36
5310 ARMIJO ELEM SCHL LIBRARY	\$54,803	Albuquerque PSD	Bernalillo	GF	20/	37
5311 ARROYO DEL OSO ELEM SCHL INFO TECH	\$30,000	Albuquerque PSD	Bernalillo	GF	20/	38
5312 ATRISCO ELEM SCHL PKG LOTS	\$12,957	Albuquerque PSD	Bernalillo	GF	20/	39

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5313 ATRISCO HERITAGE HIGH SCHL TRACK	\$25,000	Albuquerque PSD	Bernalillo	GF	20/ 40
5314 BANDELIER ELEM SCHL FURNITURE	\$50,000	Albuquerque PSD	Bernalillo	GF	20/ 41
5315 BARCELONA ELEM SCHL AV EQUIP	\$2,500	Albuquerque PSD	Bernalillo	GF	20/ 42
5316 BEL-AIR ELEM SCHL FURNITURE	\$215,000	Albuquerque PSD	Bernalillo	GF	20/ 43
5317 BELLEHAVEN ELEM SCHL INFO TECH	\$11,914	Albuquerque PSD	Bernalillo	GF	20/ 44
5950 CAREER ENRICHMENT & EARLY COLLEGE ACAD BUS	\$80,000	Albuquerque PSD	Bernalillo	GF	20/ 45
5319 CARLOS REY ELEM SCHL PGRND	\$160,000	Albuquerque PSD	Bernalillo	GF	20/ 46
5320 CHAMIZA ELEM SCHL TRACK	\$265,000	Albuquerque PSD	Bernalillo	GF	20/ 47
5321 CHAPARRAL ELEM SCHL FURNITURE	\$175,000	Albuquerque PSD	Bernalillo	GF	20/ 48
5322 CHELWOOD ELEM SCHL TRACK	\$180,000	Albuquerque PSD	Bernalillo	GF	20/ 49
5323 CIBOLA HIGH SCHL AV EQUIP	\$300,000	Albuquerque PSD	Bernalillo	GF	20/ 50
5324 CLEVELAND MID SCHL FURNITURE	\$66,652	Albuquerque PSD	Bernalillo	GF	20/ 51
5325 COCHITI ELEM SCHL INFO TECH	\$25,000	Albuquerque PSD	Bernalillo	GF	20/ 52
5326 COLLET PARK ELEM SCHL INFO TECH	\$27,653	Albuquerque PSD	Bernalillo	GF	20/ 53
5329 CORRALES ELEM SCHL GROUNDS	\$25,980	Albuquerque PSD	Bernalillo	GF	20/ 54
5330 COYOTE WILLOW FAMILY SCHL IMPROVE	\$25,000	Albuquerque PSD	Bernalillo	GF	20/ 55
5331 DEL NORTE HIGH SCHL FINE ARTS	\$106,284	Albuquerque PSD	Bernalillo	GF	20/ 56
5332 DENNIS CHAVEZ ELEM SCHL GRNDS IMPROVE	\$125,000	Albuquerque PSD	Bernalillo	GF	20/ 57
7160 DENNIS CHAVEZ ELEM SCHL IMPROVE	\$80,000	Albuquerque PSD	Bernalillo	GF	20/ 58
7159 DESERT RIDGE MIDDLE SCHOOL IMPROVE	\$80,000	Albuquerque PSD	Bernalillo	GF	20/ 59
5334 DESERT WILLOW FAMILY SCHL INFO TECH	\$65,245	Albuquerque PSD	Bernalillo	GF	20/ 60
5747 DIGITAL ARTS & TECH ACAD CH SCHL GROUNDS IMPROVE	\$120,000	Albuquerque PSD	Bernalillo	GF	20/ 61
5335 DOLORES GONZALES ELEM SCHL INFO TECH	\$84,108	Albuquerque PSD	Bernalillo	GF	20/ 62
7158 DOUBLE EAGLE ELEM SCHL IMPROVE	\$80,000	Albuquerque PSD	Bernalillo	GF	20/ 63
5336 DOUBLE EAGLE ELEM SCHL INFO TECH	\$102,666	Albuquerque PSD	Bernalillo	GF	20/ 64
5337 DOUGLAS MACARTHUR ELEM SCHL INFO TECH	\$50,000	Albuquerque PSD	Bernalillo	GF	20/ 65
5338 DURANES ELEM SCHL INFO TECH	\$50,000	Albuquerque PSD	Bernalillo	GF	20/ 66
6355 EAST MOUNTAIN HIGH SCHL BATHROOMS REN	\$80,000	Albuquerque PSD	Bernalillo	GF	20/ 67
6350 EAST MOUNTAIN HIGH SCHL HVAC	\$130,000	Albuquerque PSD	Bernalillo	GF	20/ 68
6353 EAST MOUNTAIN HIGH SCHL INFO TECH IMPROVE	\$45,000	Albuquerque PSD	Bernalillo	GF	20/ 69
6354 EAST MOUNTAIN HIGH SCHL INTERCOM AND EMERGENCY SY	\$35,000	Albuquerque PSD	Bernalillo	GF	20/ 70
6356 EAST MOUNTAIN HIGH SCHL SCIENCE CLASSROOMS REN	\$73,000	Albuquerque PSD	Bernalillo	GF	20/ 71
5340 ECADEMY INFO TECH	\$35,000	Albuquerque PSD	Bernalillo	GF	20/ 72
5341 EDMUND G. ROSS ELEM SCHL GROUNDS	\$120,000	Albuquerque PSD	Bernalillo	GF	20/ 73
5342 EDWARD GONZALES ELEM SCHL GROUNDS	\$252,000	Albuquerque PSD	Bernalillo	GF	20/ 74
5343 EISENHOWER MID SCHL TRACK	\$200,000	Albuquerque PSD	Bernalillo	GF	20/ 75
5344 ELDORADO HIGH SCHL PKG LOTS	\$110,000	Albuquerque PSD	Bernalillo	GF	20/ 76
5345 EMERSON ELEM SCHL PKG LOTS	\$85,000	Albuquerque PSD	Bernalillo	GF	20/ 77
5346 ERNIE PYLE MID SCHL BUS AREAS	\$6,557	Albuquerque PSD	Bernalillo	GF	20/ 78
5347 EUGENE FIELD ELEM SCHL FURNITURE	\$43,000	Albuquerque PSD	Bernalillo	GF	20/ 79
5348 FREEDOM HIGH SCHL GROUNDS	\$35,000	Albuquerque PSD	Bernalillo	GF	20/ 80

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5349 GARFIELD MID SCHL INFO TECH	\$60,000	Albuquerque PSD	Bernalillo	GF	20/ 81
5350 GEORGE I. SANCHEZ COLLABORATIVE CMTY SCHL AV EQUIP	\$25,000	Albuquerque PSD	Bernalillo	GF	20/ 82
5351 GEORGIA O'KEEFFE ELEM SCHL GYM FLOOR	\$13,532	Albuquerque PSD	Bernalillo	GF	20/ 83
5352 GOVERNOR BENT ELEM SCHL LIBRARY	\$99,766	Albuquerque PSD	Bernalillo	GF	20/ 84
5353 GRANT MID SCHL LIBRARY	\$153,782	Albuquerque PSD	Bernalillo	GF	20/ 85
5354 GRIEGOS ELEM SCHL INFO TECH	\$22,465	Albuquerque PSD	Bernalillo	GF	20/ 86
5355 HARRISON MID SCHL WEIGHT ROOMS	\$70,000	Albuquerque PSD	Bernalillo	GF	20/ 87
5356 HAWTHORNE ELEM SCHL LIBRARY EQUIP	\$100,000	Albuquerque PSD	Bernalillo	GF	20/ 88
5357 HAWTHORNE ELEM SCHL PGRND	\$194,507	Albuquerque PSD	Bernalillo	GF	20/ 89
5358 HAYES MID SCHL TRACK	\$100,000	Albuquerque PSD	Bernalillo	GF	20/ 90
5359 HELEN CORDERO ELEM SCHL GROUNDS	\$79,000	Albuquerque PSD	Bernalillo	GF	20/ 91
7083 HIGHLAND HIGH SCHL CULINARY ARTS FOOD TRUCK PRCHS	\$30,000	Albuquerque PSD	Bernalillo	GF	20/ 92
5360 HIGHLAND HIGH SCHL INFO TECH	\$150,000	Albuquerque PSD	Bernalillo	GF	20/ 93
7079 HIGHLAND HIGH SCHL OUTDOOR ADVENTURE CLUB VAN	\$66,000	Albuquerque PSD	Bernalillo	GF	20/ 94
5361 HODGIN ELEM SCHL FURNITURE	\$23,862	Albuquerque PSD	Bernalillo	GF	20/ 95
5362 HOOVER MID SCHL FURNITURE	\$150,000	Albuquerque PSD	Bernalillo	GF	20/ 96
5363 HUBERT H. HUMPHREY ELEM SCHL INFO TECH	\$60,000	Albuquerque PSD	Bernalillo	GF	20/ 97
5364 INEZ ELEM SCHL INFO TECH	\$25,000	Albuquerque PSD	Bernalillo	GF	20/ 98
5365 JACKSON MID SCHL INFO TECH	\$25,000	Albuquerque PSD	Bernalillo	GF	20/ 99
5366 JAMES MONROE MID SCHL INFO TECH/AV EQUIP	\$46,857	Albuquerque PSD	Bernalillo	GF	20/100
5367 JANET KHAN SCHL OF INTEGRATED ARTS INFO TECH	\$50,000	Albuquerque PSD	Bernalillo	GF	20/101
5368 JEFFERSON MID SCHL LIBRARY	\$82,000	Albuquerque PSD	Bernalillo	GF	20/102
5369 JIMMY CARTER MID SCHL GROUNDS	\$171,870	Albuquerque PSD	Bernalillo	GF	20/103
5370 JOHN ADAMS MID SCHL DRAIN	\$155,000	Albuquerque PSD	Bernalillo	GF	20/104
5371 JOHN BAKER ELEM SCHL FURNITURE	\$47,000	Albuquerque PSD	Bernalillo	GF	20/105
5372 KENNEDY MID SCHL INFO TECH	\$203,075	Albuquerque PSD	Bernalillo	GF	20/106
5373 KIRTLAND ELEM SCHL FURNITURE	\$30,000	Albuquerque PSD	Bernalillo	GF	20/107
5374 KIT CARSON ELEM SCHL PGRND	\$194,254	Albuquerque PSD	Bernalillo	GF	20/108
6278 LA ACADEMIA DE ESPERANZA CH SCHL IMPROVE	\$27,000	Albuquerque PSD	Bernalillo	GF	20/109
6366 LA CUEVA HIGH SCHL MARINE JROTC	\$146,000	Albuquerque PSD	Bernalillo	GF	20/110
5375 LA CUEVA HIGH SCHL TRACK	\$197,413	Albuquerque PSD	Bernalillo	GF	20/111
5376 LA LUZ ELEM SCHL FURNITURE	\$45,000	Albuquerque PSD	Bernalillo	GF	20/112
5377 LA MESA ELEM SCHL FURNITURE	\$80,000	Albuquerque PSD	Bernalillo	GF	20/113
5378 LAVALAND ELEM SCHL FURNITURE	\$24,951	Albuquerque PSD	Bernalillo	GF	20/114
5379 LEW WALLACE ELEM SCHL CMTY GARDEN	\$15,000	Albuquerque PSD	Bernalillo	GF	20/115
5381 LOS PADILLAS ELEM SCHL INFO TECH/AV EQUIP	\$50,000	Albuquerque PSD	Bernalillo	GF	20/116
6627 LOS PUENTES CH SCHL PORTABLE BLDG	\$180,000	Albuquerque PSD	Bernalillo	GF	20/117
5382 LOS RANCHOS ELEM SCHL GROUNDS	\$75,000	Albuquerque PSD	Bernalillo	GF	20/118
5383 LOWELL ELEM SCHL FURNITURE	\$35,000	Albuquerque PSD	Bernalillo	GF	20/119
5384 LYNDON B. JOHNSON MID SCHL TRACK	\$78,650	Albuquerque PSD	Bernalillo	GF	20/120
5385 MADISON MID SCHL INFO TECH	\$96,840	Albuquerque PSD	Bernalillo	GF	20/121

## Chart by Agency

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5386 MANZANO HIGH SCHL FINE ARTS	\$59,309	Albuquerque PSD	Bernalillo	GF	20/122
5387 MANZANO HIGH SCHL GROUNDS	\$443,497	Albuquerque PSD	Bernalillo	GF	20/123
5388 MANZANO MESA ELEM SCHL PGRND	\$50,000	Albuquerque PSD	Bernalillo	GF	20/124
5389 MARIE M. HUGHES ELEM SCHL GROUNDS	\$62,736	Albuquerque PSD	Bernalillo	GF	20/125
5918 MARK ARMIJO ACADEMY CH SCHL	\$97,000	Albuquerque PSD	Bernalillo	GF	20/126
5390 MARK TWAIN ELEM SCHL FURNITURE	\$18,000	Albuquerque PSD	Bernalillo	GF	20/127
5391 MARY ANN BINFORD ELEM SCHL INFO TECH	\$267,000	Albuquerque PSD	Bernalillo	GF	20/128
5392 MATHESON PARK ELEM SCHL GROUNDS	\$60,000	Albuquerque PSD	Bernalillo	GF	20/129
5393 MCCOLLUM ELEM SCHL PKG LOTS	\$142,062	Albuquerque PSD	Bernalillo	GF	20/130
5394 MCKINLEY MID SCHL CMTY GARDEN	\$46,000	Albuquerque PSD	Bernalillo	GF	20/131
5395 MISSION AVENUE ELEM SCHL GROUNDS	\$53,000	Albuquerque PSD	Bernalillo	GF	20/132
5396 MITCHELL ELEM SCHL LIBRARY	\$100,000	Albuquerque PSD	Bernalillo	GF	20/133
5397 MONTE VISTA ELEM SCHL INFO TECH	\$77,000	Albuquerque PSD	Bernalillo	GF	20/134
7070 MONTESSORI OF THE RIO GRANDE ELEM INFO TECH	\$50,000	Albuquerque PSD	Bernalillo	GF	20/135
5398 MONTESSORI OF THE RIO GRANDE ELEM SCHL GROUNDS	\$147,000	Albuquerque PSD	Bernalillo	GF	20/136
5399 MONTEZUMA ELEM SCHL PGRND	\$80,000	Albuquerque PSD	Bernalillo	GF	20/137
5400 MOUNTAIN VIEW ELEM SCHL INFO TECH	\$50,000	Albuquerque PSD	Bernalillo	GF	20/138
5401 NAVAJO ELEM SCHL INFO TECH	\$40,000	Albuquerque PSD	Bernalillo	GF	20/139
6227 NM INTERNATIONAL SCHL FENCING	\$165,000	Albuquerque PSD	Bernalillo	GF	20/140
5403 NORTH STAR ELEM SCHL FURNITURE	\$66,290	Albuquerque PSD	Bernalillo	GF	20/141
7157 NORTH STAR ELEM SCHL IMPROVE	\$80,000	Albuquerque PSD	Bernalillo	GF	20/142
5404 ONATE ELEM SCHL INFO TECH	\$30,000	Albuquerque PSD	Bernalillo	GF	20/143
5406 PAINTED SKY ELEM SCHL GROUNDS	\$104,084	Albuquerque PSD	Bernalillo	GF	20/144
5407 PAJARITO ELEM SCHL INFO TECH	\$50,000	Albuquerque PSD	Bernalillo	GF	20/145
5408 PETROGLYPH ELEM SCHL FURNITURE	\$11,412	Albuquerque PSD	Bernalillo	GF	20/146
5409 POLK MID SCHL TRACK	\$50,000	Albuquerque PSD	Bernalillo	GF	20/147
6225 PUBLIC ACAD FOR PERFORMING ARTS VEH	\$80,000	Albuquerque PSD	Bernalillo	GF	20/148
5410 REGINALD CHAVEZ ELEM SCHL INFO TECH	\$78,500	Albuquerque PSD	Bernalillo	GF	20/149
5411 RIO GRANDE HIGH SCHL IMPROVE	\$450,000	Albuquerque PSD	Bernalillo	GF	20/150
6871 ROBERT F. KENNEDY CHARTER SCHL INFO TECH	\$75,000	Albuquerque PSD	Bernalillo	GF	20/151
5412 ROOSEVELT MID SCHL FINE ARTS	\$111,284	Albuquerque PSD	Bernalillo	GF	20/152
5413 RUDOLFO ANAYA ELEM SCHL GROUNDS	\$25,000	Albuquerque PSD	Bernalillo	GF	20/153
5414 S.Y. JACKSON ELEM SCHL AV EQUIP	\$55,000	Albuquerque PSD	Bernalillo	GF	20/154
5415 SAN ANTONITO ELEM SCHL INFO TECH	\$194,138	Albuquerque PSD	Bernalillo	GF	20/155
5416 SANDIA HIGH SCHL FURNITURE	\$29,309	Albuquerque PSD	Bernalillo	GF	20/156
5418 SCHL ON WHEELS HIGH SCHL PKG LOTS	\$113,289	Albuquerque PSD	Bernalillo	GF	20/157
5419 SEVEN BAR ELEM SCHL PKG LOTS	\$12,131	Albuquerque PSD	Bernalillo	GF	20/158
5420 SIERRA VISTA ELEM SCHL INFO TECH	\$26,076	Albuquerque PSD	Bernalillo	GF	20/159
5421 SOMBRA DEL MONTE ELEM SCHL GROUNDS	\$76,779	Albuquerque PSD	Bernalillo	GF	20/160
5422 SOUTH VALLEY ACAD CH SCHL PKG LOTS/PORTABLES	\$215,000	Albuquerque PSD	Bernalillo	GF	20/161
5423 TAFT MID SCHL INFO TECH	\$81,000	Albuquerque PSD	Bernalillo	GF	20/162

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5424 TAYLOR MID SCHL WEIGHT ROOMS	\$114,167	Albuquerque PSD	Bernalillo	GF	20/163
5425 TIERRA ANTIGUA ELEM SCHL GROUNDS	\$39,317	Albuquerque PSD	Bernalillo	GF	20/164
5426 TOMASITA ELEM SCHL GYM FLOOR	\$13,532	Albuquerque PSD	Bernalillo	GF	20/165
5427 TONY HILLERMAN MID SCHL GROUNDS	\$56,210	Albuquerque PSD	Bernalillo	GF	20/166
5428 TRES VOLCANES CMTY COLLABORATIVE SCHL BLEACHERS	\$30,757	Albuquerque PSD	Bernalillo	GF	20/167
5429 TRUMAN MID SCHL INFO TECH	\$278,000	Albuquerque PSD	Bernalillo	GF	20/168
5430 VALLE VISTA ELEM SCHL AV EQUIP	\$77,153	Albuquerque PSD	Bernalillo	GF	20/169
5431 VALLEY HIGH SCHL LIBRARY	\$175,000	Albuquerque PSD	Bernalillo	GF	20/170
5432 VAN BUREN MID SCHL FURNITURE	\$40,890	Albuquerque PSD	Bernalillo	GF	20/171
5433 VENTANA RANCH ELEM SCHL GROUNDS	\$61,650	Albuquerque PSD	Bernalillo	GF	20/172
5434 VISION QUEST ALTERNATIVE MID SCHL GROUNDS	\$22,433	Albuquerque PSD	Bernalillo	GF	20/173
5435 VOLCANO VISTA HIGH SCHL GROUNDS	\$100,796	Albuquerque PSD	Bernalillo	GF	20/174
5436 WASHINGTON MID SCHL AV EQUIP	\$160,000	Albuquerque PSD	Bernalillo	GF	20/175
5437 WEST MESA HIGH SCHL AV EQUIP	\$299,095	Albuquerque PSD	Bernalillo	GF	20/176
5438 WHERRY ELEM SCHL GROUNDS	\$100,000	Albuquerque PSD	Bernalillo	GF	20/177
5439 WHITTIER ELEM SCHL GROUNDS	\$41,000	Albuquerque PSD	Bernalillo	GF	20/178
5440 WILSON MID SCHL INFO TECH	\$154,843	Albuquerque PSD	Bernalillo	GF	20/179
7082 ZIA ELEM SCHL IMPROVE	\$115,000	Albuquerque PSD	Bernalillo	GF	20/180
5441 ZIA ELEM SCHL INFO TECH	\$54,000	Albuquerque PSD	Bernalillo	GF	20/181
5442 ZUNI ELEM SCHL INFO TECH/AV EQUIP	\$95,784	Albuquerque PSD	Bernalillo	GF	20/182
5900 LAKE ARTHUR HIGH SCHL IMPROVE	\$400,000	Lake Arthur	Chaves	GF	20/183
5909 LAKE ARTHUR HIGH SCHL TRACK IMPROVE	\$150,000	Lake Arthur	Chaves	GF	20/184
5905 LAKE ARTHUR MSD ACTIVITY BUS PURCHASE	\$240,000	Lake Arthur	Chaves	GF	20/185
5906 LAKE ARTHUR MSD BLEACHERS INSTALL	\$140,000	Lake Arthur	Chaves	GF	20/186
5643 MAXWELL MSD GYMNASIUM IMPROVE	\$120,000	Maxwell MSD	Colfax	GF	20/187
5622 HIGH PLAINS REC SECURITY SYSTEM RATON	\$85,000	Raton	Colfax	GF	20/188
5546 MELROSE PSD ACTIVITY BUS PRCHS EQUIP	\$150,000	Melrose	Curry	GF	20/189
6362 GADSDEN ISD ACTIVITY BUS	\$200,000	Gadsden ISD	Dona Ana	GF	20/190
6497 J. PAUL TAYLOR ACADEMY IMPROVE	\$60,000	Las Cruces	Dona Ana	GF	20/191
6831 NEW AMERICA SCHOOL-LAS CRUCES BLDG & GROUNDS	\$10,000	Las Cruces	Dona Ana	GF	20/192
6911 RAICES DEL SABER XINACHTLI COMMUNITY SCHOOL	\$35,000	Las Cruces	Dona Ana	GF	20/193
5881 ONATE HIGH SCHOOL WEIGHT ROOM EQUIP	\$200,000	Las Cruces PSD	Dona Ana	GF	20/194
5578 HERMOSA ELEM SCHL ARTESIA PSD HVAC	\$326,000	Artesia PSD	Eddy	GF	20/195
5582 CARLSBAD HIGH SCHL SECURITY FENCING & GATES	\$581,905	Carlsbad MSD	Eddy	GF	20/196
6279 COBRE CSD INFO TECH	\$311,000	Cobre CSD	Grant	GF	20/197
6283 ALDO LEOPOLD CH SCHL SILVER CITY VEHICLES PRCHS	\$105,000	Silver City	Grant	GF	20/198
6267 SILVER CSD VEHICLES PRCHS	\$50,000	Silver CSD	Grant	GF	20/199
5908 MOSQUERO MSD TRACTOR PRCHS EQUIP	\$51,000	Mosquero MSD	Harding	GF	20/200
5907 MOSQUERO MSD VEH PRCHS EQUIP	\$49,000	Mosquero MSD	Harding	GF	20/201
6950 ANIMAS PSD SECURITY EQUIP	\$250,000	Animas PSD	Hidalgo	GF	20/202
5631 LOVINGTON MSD EMERGENCY ALERT SYS	\$170,000	Lovington MSD	Lea	GF	20/203

## Chart by Agency

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4983 TATUM MSD ACTIVITY BUS PURCHASE	\$165,000	Tatum	Lea	GF	20/204
5773 GALLUP-MCKINLEY CO SD DIPAOLO STADIUM IMPROVE	\$200,000	Gallup-McKinley Cou	McKinley	GF	20/205
5967 GALLUP-MCKINLEY CO SD PARKING LOTS IMPROVE	\$75,000	Gallup-McKinley Cou	McKinley	GF	20/206
5772 GALLUP-MCKINLEY CO SD PORTABLES PURCHASE	\$100,000	Gallup-McKinley Cou	McKinley	GF	20/207
5771 GALLUP-MCKINLEY CO SD VEH & BUS PRCHS	\$337,000	Gallup-McKinley Cou	McKinley	GF	20/208
6468 MORA ISD FACILITIES UPGRADE	\$100,000	Mora ISD	Mora	GF	20/209
6470 MORA ISD SURVEILLANCE SYS PRCHS	\$50,000	Mora ISD	Mora	GF	20/210
6055 WAGON MOUND PSD ELECTRONIC MESSAGE BOARD	\$26,000	Wagon Mound PSD	Mora	GF	20/211
6856 CARLOS F. VIGIL MIDDLE SCHL MUSIC PROGRAM	\$160,000	Espanola PSD	Rio Arriba	GF	20/212
6768 ESPANOLA PSD BUS PRCHS EQUIP	\$75,000	Espanola PSD	Rio Arriba	GF	20/213
6857 ESPANOLA PSD ROOFS REN	\$150,000	Espanola PSD	Rio Arriba	GF	20/214
6858 ESPANOLA PSD WELLS CONSTRUCT	\$40,000	Espanola PSD	Rio Arriba	GF	20/215
4948 ELIDA MSD ACTIVITY BUS PURCHASE	\$193,000	Elida	Roosevelt	GF	20/216
5495 FLOYD MSD SHED CONSTRUCT	\$100,000	Floyd	Roosevelt	GF	20/217
5924 CENTRAL CSD LIFT STN RENOVATE & RELOCATE	\$80,000	Kirtland	San Juan	GF	20/218
6956 RIO GALLINAS CHARTER SCHOOL INFO TECH	\$30,000	Las Vegas	San Miguel	GF	20/219
6473 LAS VEGAS CITY PSD ACTIVITY BUS PRCHS	\$392,000	Las Vegas City PSD	San Miguel	GF	20/220
6554 PECOS ISD BUS PRCHS EQUIP	\$90,000	Pecos ISD	San Miguel	GF	20/221
6126 WEST LAS VEGAS PSD ACTIVITY BUSES	\$184,000	West Las Vegas PSD	San Miguel	GF	20/222
6123 WEST LAS VEGAS PSD FOOD SERVICE DEPT VEHICLES	\$75,000	West Las Vegas PSD	San Miguel	GF	20/223
6131 WEST LAS VEGAS PSD HEAD START PGRND CONSTRUCT	\$10,000	West Las Vegas PSD	San Miguel	GF	20/224
6124 WEST LAS VEGAS PSD INFO TECH PURCHASE	\$10,000	West Las Vegas PSD	San Miguel	GF	20/225
5745 ASK ACADEMY SECURITY IMPROVE RIO RANCHO	\$224,000	Rio Rancho	Sandoval	GF	20/226
5505 INDEPENDENCE HIGH SCHL FCLTY MGMT SYS PURCHASE	\$215,000	Rio Rancho	Sandoval	GF	20/227
5504 RIO RANCHO CYBER ACADEMY FCLTY MGMT SYS PRCHS	\$85,000	Rio Rancho	Sandoval	GF	20/228
5501 RIO RANCHO HIGH SCHL DRAINAGE PLAN	\$265,000	Rio Rancho	Sandoval	GF	20/229
5510 RIO RANCHO PSD ELEM SCHLS SECURITY CAMERAS INSTALL	\$200,000	Rio Rancho	Sandoval	GF	20/230
5506 RIO RANCHO PSD OFFICE LED LIGHTING INSTALL	\$25,000	Rio Rancho	Sandoval	GF	20/231
5507 V. SUE CLEVELAND HIGH SCHL GATES REPLACE	\$300,000	Rio Rancho	Sandoval	GF	20/232
5511 VISTA GRANDE ELEM SCHL SECURITY IMPROVE	\$200,000	Rio Rancho	Sandoval	GF	20/233
5503 RIO RANCHO PSD ELEM SCHLS PLAYGROUND CONSTRUCT	\$475,000	Rio Rancho PSD	Sandoval	GF	20/234
6182 ASPEN COMMUNITY MAGNET SCHL FENCE	\$50,000	Santa Fe	Santa Fe	GF	20/235
6183 CAPITAL HIGH SCHL CAFETERIA COURTYARD IMPROVE	\$40,000	Santa Fe	Santa Fe	GF	20/236
6185 EDWARD ORTIZ MIDDLE SCHL PLAYGROUND IMPROVE	\$10,000	Santa Fe	Santa Fe	GF	20/237
6084 NINA OTERO CMTY SCHL OUTDOOR SEATING CONSTRUCT	\$35,000	Santa Fe	Santa Fe	GF	20/238
6906 NM SCHOOL FOR THE ARTS DORMITORY/CAFETERIA	\$4,257,500	Santa Fe	Santa Fe	GF	20/239
6195 SANTA FE PSD ALTERNATIVE SITES ED SPEC PLAN	\$10,000	Santa Fe	Santa Fe	GF	20/240
5852 SANTA FE PSD DANCE BARN ADDITION	\$530,000	Santa Fe	Santa Fe	GF	20/241
6727 TIERRA ENCANTADA CH SCHL CONSTRUCT	\$10,000	Santa Fe	Santa Fe	GF	20/242
5875 TURQUOISE TRAIL CHARTER SCHOOL	\$50,000	Santa Fe	Santa Fe	GF	20/243
6508 ACADEMY FOR TECH & CLASSICS CH SCHL	\$100,000	Santa Fe PSD	Santa Fe	GF	20/244

Chart by Agency

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6507 ACEQUIA MADRE ELEM SCHL PLAYGROUND IMPROVE	\$10,000	Santa Fe PSD	Santa Fe	GF	20/245
6506 ATALAYA ELEM SCHL PLAYGROUND	\$50,000	Santa Fe PSD	Santa Fe	GF	20/246
6088 CHAPARRAL ELEM SCHL SIDEWALK SANTA FE	\$40,000	Santa Fe PSD	Santa Fe	GF	20/247
6086 E.J. MARTINEZ ELEM SCHL PLAYGROUND	\$30,000	Santa Fe PSD	Santa Fe	GF	20/248
6512 EL DORADO CMTY SCHL IMPROVE	\$15,000	Santa Fe PSD	Santa Fe	GF	20/249
6529 GONZALES COMMUNITY SCHL PGRND	\$15,000	Santa Fe PSD	Santa Fe	GF	20/250
6068 KEARNY ELEM SCHL IMPROVE SANTA FE	\$35,000	Santa Fe PSD	Santa Fe	GF	20/251
6075 MANDELA INTERNATIONAL MAGNET SCHL IMPROVE	\$10,000	Santa Fe PSD	Santa Fe	GF	20/252
6076 MILAGRO MID SCHL LIBRARY RESOURCES	\$50,000	Santa Fe PSD	Santa Fe	GF	20/253
6087 RAMIREZ THOMAS ELEM SCHL SHADE STRUCT	\$30,000	Santa Fe PSD	Santa Fe	GF	20/254
6081 SALAZAR ELEM SCHL ART STUDIO REN	\$50,000	Santa Fe PSD	Santa Fe	GF	20/255
6069 SANTA FE PSD EDUCATIONAL SERVICES CTR GENERATOR	\$330,800	Santa Fe PSD	Santa Fe	GF	20/256
6082 SWEENEY ELEM SCHL PLAYGROUND IMPROVE	\$35,000	Santa Fe PSD	Santa Fe	GF	20/257
6080 WOOD GORMLEY ELEM SCHL IMPROVE	\$20,000	Santa Fe PSD	Santa Fe	GF	20/258
7143 COTTONWOOD VALLEY CHARTER SCHOOL SECURITY	\$12,000		Socorro	GF	20/259
6830 COTTONWOOD VALLEY CHARTER SCHOOL SOCORRO	\$28,000		Socorro	GF	20/260
4735 PED SCHOOL BUS REPLACEMENTS - PSCOF	\$32,895,000		Statewide	PSCO	57
6923 QUESTA ISD INFO TECH & SECURITY	\$125,000	Questa ISD	Taos	GF	20/262
6095 RED RIVER VALLEY CH SCHL BLDG CONSTRUCT	\$300,000	Red River	Taos	GF	20/263
5942 TAOS MSD SECURITY SYS EQUIP	\$250,000	Taos	Taos	GF	20/264
5497 TAOS MSD SCOREBOARD & PLUMBING IMPROVE	\$220,000	Taos MSD	Taos	GF	20/261
6851 MOUNTAINAIR HIGH SCHL VEHICLE PRCHS	\$60,000	Mountainair	Torrance	GF	20/265
6786 DES MOINES MSD MID & HIGH SCHL INSTRUCTIONAL SPACE	\$250,000	Des Moines MSD	Union	GF	20/266
6982 SCHOOL OF DREAMS ACAD INFO TECH	\$485,000	Los Lunas	Valencia	GF	20/267
<b>PUBLIC EDUCATION DEPARTMENT</b>					
	<b>\$69,162,537</b>				
<b>Grand Total</b>	<b>\$69,162,537</b>				

TOTAL OFFSETS FOR 2019-2020  
AWARD CYCLE

FINAL

DISTRICT	2019 DISTRICT SHARE	TOTAL OFFSET FOR 2018-2019 AWARD CYCLE	TOTAL OFFSET USED FOR 18-19 AWARD CYCLE	TOTAL OFFSET USED FOR 18-19 SECURITY AWARDS	TOTAL OFFSET OUT OF CYCLE AWARDS	OFFSET BALANCE	2019 OFFSET FOR APPROPRIATIONS IN TOP 150	2019 OFFSET FOR APPROPRIATIONS NOT IN TOP 150	TOTAL OFFSETS FROM 2019 LEGISLATIVE APPROPRIATIONS	PROJECTS REAUTHORIZED TO OTHER RECIPIENTS & REJECTIONS (Voided Projects)	TOTAL OFFSET FOR 2019-2020
1 ALAMOGORDO	40%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,000	\$ 8,000	\$ 80,000	\$ -	\$ 80,000
2 ALBUQUERQUE	55%	\$ 8,009,258	\$ -	\$ (1,676,909)	\$ 527,975	\$ 6,860,324	\$ 1,618,909	\$ 7,181,071	\$ 8,799,980	\$ -	\$ 15,660,304
3 ANIMAS	59%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,750	\$ -	\$ 73,750	\$ -	\$ 73,750
4 ARTESIA	92%	\$ 1,814,908	\$ -	\$ -	\$ -	\$ 1,814,908	\$ -	\$ 299,920	\$ 299,920	\$ -	\$ 2,114,828
5 AZTEC	63%	\$ 638,100	\$ -	\$ -	\$ -	\$ 638,100	\$ -	\$ -	\$ -	\$ -	\$ 638,100
6 BELEN	49%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 BERNALILLO	67%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8 BLOOMFIELD	76%	\$ 1,190,599	\$ -	\$ -	\$ -	\$ 1,190,599	\$ -	\$ -	\$ -	\$ -	\$ 1,190,599
9 CAPITAN	92%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10 CARLSBAD	90%	\$ 2,212,782	\$ -	\$ -	\$ -	\$ 2,212,782	\$ -	\$ 523,715	\$ 523,715	\$ -	\$ 2,736,497
11 CARRIZO	92%	\$ 198,182	\$ -	\$ -	\$ -	\$ 198,182	\$ -	\$ -	\$ 198,182	\$ -	\$ 198,182
12 CENTRAL	40%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,000	\$ 32,000	\$ -	\$ 32,000
13 CHAMA	92%	\$ 154,857	\$ -	\$ -	\$ -	\$ 154,857	\$ -	\$ -	\$ -	\$ -	\$ 154,857
14 CIMARRON	92%	\$ 214,750	\$ -	\$ -	\$ -	\$ 214,750	\$ -	\$ -	\$ -	\$ -	\$ 214,750
15 CLAYTON	89%	\$ 17,250	\$ -	\$ -	\$ -	\$ 17,250	\$ -	\$ -	\$ -	\$ -	\$ 17,250
16 CLOUDCROFT	92%	\$ 1,356,435	\$ (42,928)	\$ -	\$ -	\$ 1,356,435	\$ -	\$ -	\$ -	\$ -	\$ 1,356,435
17 CLOVIS	32%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18 COBRE	65%	\$ 146,300	\$ -	\$ -	\$ -	\$ 146,300	\$ -	\$ 202,150	\$ 202,150	\$ -	\$ 348,450
19 CORONA	92%	\$ 253,380	\$ -	\$ -	\$ -	\$ 253,380	\$ -	\$ -	\$ -	\$ -	\$ 253,380
20 CUBA	69%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21 DEMING	33%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22 DIAS MORNES	86%	\$ 69,330	\$ -	\$ -	\$ -	\$ 69,330	\$ 107,500	\$ -	\$ 107,500	\$ -	\$ 176,830
23 DEXTER	24%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24 DORA	29%	\$ 199,150	\$ -	\$ -	\$ -	\$ 199,150	\$ -	\$ -	\$ -	\$ -	\$ 199,150
25 DULCE	92%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26 ELIDA	48%	\$ 294,744	\$ -	\$ -	\$ -	\$ 294,744	\$ -	\$ 92,640	\$ 92,640	\$ -	\$ 387,384
27 ESPANOLA	47%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 199,750	\$ 199,750	\$ -	\$ 199,750
28 ESTANGIA	56%	\$ 34,056	\$ -	\$ -	\$ -	\$ 34,056	\$ -	\$ -	\$ -	\$ -	\$ 34,056
29 EUNICE	92%	\$ (13,444)	\$ -	\$ -	\$ -	\$ (13,444)	\$ -	\$ -	\$ -	\$ -	\$ (13,444)
30 FARMINGTON	43%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31 FLOYD	20%	\$ 12,000	\$ (12,000)	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ 20,000
32 FORT SUMNER	85%	\$ 66,450	\$ -	\$ -	\$ -	\$ 66,450	\$ -	\$ -	\$ 66,450	\$ -	\$ 66,450
33 GADSDEN	19%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34 GALLUP	20%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 218,800	\$ 218,800	\$ -	\$ 218,800
35 GRADY	16%	\$ 25,000	\$ -	\$ (25,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36 GRANTS	25%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37 HAGERMAN	24%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38 HATCH	17%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39 HOBBS	48%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40 HONDO	73%	\$ 100,500	\$ -	\$ -	\$ -	\$ 100,500	\$ -	\$ -	\$ -	\$ -	\$ 100,500
41 HOUSE	56%	\$ 8,625	\$ -	\$ -	\$ -	\$ 8,625	\$ -	\$ -	\$ -	\$ -	\$ 8,625
42 JAL	92%	\$ 1,017,887	\$ -	\$ -	\$ -	\$ 1,017,887	\$ -	\$ -	\$ -	\$ -	\$ 1,017,887
43 JEMEZ MOUNTAIN	92%	\$ 64,084	\$ -	\$ -	\$ -	\$ 64,084	\$ -	\$ -	\$ -	\$ -	\$ 64,084
44 JEMEZ VALLEY	65%	\$ 22,490	\$ -	\$ -	\$ -	\$ 22,490	\$ -	\$ -	\$ -	\$ -	\$ 22,490
45 LAKE ARTHUR	92%	\$ 246,953	\$ -	\$ -	\$ -	\$ 246,953	\$ -	\$ -	\$ -	\$ -	\$ 246,953
46 LAS CRUCES	43%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 855,600	\$ 855,600	\$ -	\$ 855,600
47 LAS VEGAS CITY	52%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86,000	\$ 86,000	\$ -	\$ 86,000
48 LAS VEGAS WEST	33%	\$ 107,663	\$ (107,663)	\$ -	\$ -	\$ -	\$ -	\$ 203,840	\$ 203,840	\$ -	\$ 203,840
49 LOGAN	61%	\$ 111,740	\$ -	\$ -	\$ -	\$ 111,740	\$ -	\$ 101,970	\$ 101,970	\$ -	\$ 101,970
50 LORDSBURG	76%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51 LOS ALAMOS	61%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52 LOS LUNAS	30%	\$ 69,000	\$ (57,000)	\$ (12,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53 LOVING	87%	\$ 757,430	\$ -	\$ -	\$ -	\$ 757,430	\$ -	\$ -	\$ -	\$ -	\$ 757,430
54 LOVINGTON	57%	\$ 2,845,009	\$ -	\$ -	\$ -	\$ 2,845,009	\$ -	\$ 96,900	\$ 96,900	\$ -	\$ 2,941,909
55 MAGDALENA	24%	\$ 52,800	\$ (52,800)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56 MAXWELL	43%	\$ 65,604	\$ -	\$ -	\$ -	\$ 65,604	\$ 25,800	\$ -	\$ 25,800	\$ -	\$ 91,404
57 MELROSE	37%	\$ 167,142	\$ -	\$ -	\$ -	\$ 167,142	\$ 27,750	\$ -	\$ 27,750	\$ -	\$ 194,892
58 MESA VISTA	87%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 103,500	\$ 103,500	\$ -	\$ 103,500
59 MORIA	69%	\$ 809,366	\$ -	\$ -	\$ -	\$ 809,366	\$ -	\$ -	\$ -	\$ -	\$ 809,366
60 MORIARTY	61%	\$ 88,970	\$ -	\$ -	\$ -	\$ 88,970	\$ -	\$ -	\$ -	\$ -	\$ 88,970
61 MOSQUERO	92%	\$ 22,500	\$ -	\$ -	\$ -	\$ 22,500	\$ 46,000	\$ -	\$ 46,000	\$ -	\$ 68,500
62 MOUNTAINAIR	87%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,100	\$ 62,100	\$ -	\$ 62,100
63 PECOS	69%	\$ 91,130	\$ -	\$ -	\$ -	\$ 91,130	\$ -	\$ 52,200	\$ 52,200	\$ -	\$ 153,230
64 PENASCO	43%	\$ 7,800	\$ -	\$ -	\$ -	\$ 7,800	\$ -	\$ -	\$ -	\$ -	\$ 7,800
65 POJUAQUE	25%	\$ 11,250	\$ -	\$ -	\$ -	\$ 11,250	\$ -	\$ -	\$ -	\$ -	\$ 11,250
66 PORTALES	31%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67 QUEMADO	92%	\$ 108,000	\$ -	\$ -	\$ -	\$ 108,000	\$ -	\$ -	\$ -	\$ -	\$ 108,000

TOTAL OFFSETS FOR 2019-2020  
AWARD CYCLE

FINAL

DISTRICT	2019 DISTRICT SHARE	TOTAL OFFSET FOR 2018-2019 AWARD CYCLE	TOTAL OFFSET USED FOR 18-19 AWARD CYCLE	TOTAL OFFSET USED FOR 18-19 SECURITY AWARDS	TOTAL OFFSET USED FOR 18-19 OUT OF CYCLE AWARDS	OFFSET BALANCE	2019 OFFSET FOR APPROPRIATIONS IN TOP 150	2019 OFFSET FOR APPROPRIATIONS NOT IN TOP 150	TOTAL OFFSETS FROM 2019 LEGISLATIVE APPROPRIATIONS	PROJECTS REAUTHORIZED TO OTHER RECIPIENTS & REJECTIONS (Voided Projects)	TOTAL OFFSET FOR 2019-2020
68	QUESTA	\$ 785,997	\$ -	\$ -	\$ -	\$ 785,997	\$ -	\$ 115,000	\$ -	\$ -	\$ 900,997
69	RATON	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	RIO RANCHO	\$ 862,760	\$ -	\$ -	\$ -	\$ 862,760	\$ -	\$ 741,300	\$ 741,300	\$ -	\$ 1,224,417
72	ROSWELL	\$ -	\$ -	\$ (379,643)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
73	ROY	\$ 8,750	\$ -	\$ -	\$ -	\$ 8,750	\$ -	\$ -	\$ -	\$ -	\$ 8,750
74	RUIDOSO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
75	SAN JON	\$ 13,200	\$ -	\$ -	\$ -	\$ 13,200	\$ -	\$ -	\$ -	\$ -	\$ 13,200
76	SANTA FE	\$ 3,806,804	\$ -	\$ -	\$ -	\$ 3,806,804	\$ -	\$ 1,376,136	\$ 1,376,136	\$ -	\$ 5,182,940
77	SANTA ROSA	\$ 92,750	\$ -	\$ -	\$ -	\$ 92,750	\$ -	\$ -	\$ -	\$ -	\$ 92,750
78	SILVER	\$ 23,600	\$ -	\$ -	\$ -	\$ 23,600	\$ -	\$ 33,500	\$ 33,500	\$ -	\$ 57,100
79	SOCORRO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80	SPRINGER	\$ 86,857	\$ -	\$ -	\$ -	\$ 86,857	\$ -	\$ -	\$ -	\$ -	\$ 86,857
81	TAOS	\$ 666,432	\$ -	\$ -	\$ -	\$ 666,432	\$ -	\$ 432,400	\$ 432,400	\$ -	\$ 1,098,832
82	TATUM	\$ 468,652	\$ -	\$ -	\$ -	\$ 468,652	\$ -	\$ 141,900	\$ 141,900	\$ -	\$ 610,552
83	TEXICO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84	T or C	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85	TUCUMCARI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86	TULAROSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
87	VAUGHN	\$ 414,000	\$ -	\$ -	\$ -	\$ 414,000	\$ -	\$ -	\$ -	\$ -	\$ 414,000
88	WAGON MOUND	\$ 226,680	\$ -	\$ -	\$ -	\$ 226,680	\$ -	\$ 22,620	\$ 22,620	\$ -	\$ 249,300
89	ZUNI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90	*ACE LEADERSHIP HIGH SCHOOL	\$ 29,250	\$ -	\$ -	\$ -	\$ 29,250	\$ -	\$ -	\$ -	\$ -	\$ 29,250
91	ABQ. INSTITUTE OF MATH & SCIENCE	\$ 44,000	\$ -	\$ -	\$ -	\$ 44,000	\$ -	\$ -	\$ -	\$ -	\$ 44,000
92	ABQ. SCHOOL OF EXCELLENCE	\$ 52,178	\$ -	\$ -	\$ -	\$ 52,178	\$ -	\$ 55,000	\$ 55,000	\$ -	\$ 107,178
93	ABQ. SIGN LANGUAGE ACADEMY	\$ 116,300	\$ -	\$ -	\$ -	\$ 116,300	\$ -	\$ 110,000	\$ 110,000	\$ -	\$ 226,300
94	ALDO LEOPOLD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95	ALTURA PREPARATORY SCHOOL	\$ 20,250	\$ -	\$ -	\$ -	\$ 20,250	\$ -	\$ 79,750	\$ 79,750	\$ -	\$ 100,000
96	AMY BIEHL CHARTER	\$ 57,455	\$ -	\$ -	\$ -	\$ 57,455	\$ -	\$ -	\$ -	\$ -	\$ 57,455
97	ASK ACADEMY CHARTER SCHOOL	\$ 112,100	\$ -	\$ -	\$ -	\$ 112,100	\$ -	\$ 123,200	\$ 123,200	\$ -	\$ 235,300
98	CESAR CHAVEZ COMM. SCHOOL	\$ 118,883	\$ -	\$ -	\$ -	\$ 118,883	\$ -	\$ 93,500	\$ 93,500	\$ -	\$ 212,383
99	*CIEN AGUAS CHARTER	\$ 132,228	\$ -	\$ -	\$ -	\$ 132,228	\$ -	\$ -	\$ -	\$ -	\$ 132,228
100	*COTTONWOOD CLASSICAL PREP.	\$ 114,083	\$ -	\$ -	\$ -	\$ 114,083	\$ -	\$ -	\$ -	\$ -	\$ 114,083
101	*COTTONWOOD VALLEY CHARTER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,600	\$ 11,600	\$ -	\$ 11,600
102	*EAST MOUNTAIN CHARTER	\$ 159,570	\$ -	\$ -	\$ -	\$ 159,570	\$ -	\$ -	\$ -	\$ -	\$ 159,570
103	*GILBERT L. SENA CHARTER	\$ 174,875	\$ -	\$ -	\$ -	\$ 174,875	\$ -	\$ 52,250	\$ 52,250	\$ -	\$ 227,125
104	*HEALTH LEADERSHIP CHARTER	\$ 166,450	\$ -	\$ -	\$ -	\$ 166,450	\$ -	\$ -	\$ -	\$ -	\$ 166,450
105	HEALTH SCIENCE ACADEMY	\$ 17,550	\$ -	\$ -	\$ -	\$ 17,550	\$ -	\$ -	\$ -	\$ -	\$ 17,550
106	*INT. SCHOOL AT MESA DEL SOL	\$ 10,250	\$ -	\$ -	\$ -	\$ 10,250	\$ -	\$ -	\$ -	\$ -	\$ 10,250
107	J. PAUL TAYLOR	\$ 23,400	\$ -	\$ -	\$ -	\$ 23,400	\$ -	\$ 25,800	\$ 25,800	\$ -	\$ 49,200
108	LA PROMESA CHARTER SCHOOL	\$ 524,570	\$ -	\$ -	\$ -	\$ 524,570	\$ -	\$ -	\$ -	\$ -	\$ 524,570
110	McCURDY CHARTER	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
111	MEDIA ARTS COLLABORATIVE	\$ 481,425	\$ -	\$ -	\$ -	\$ 481,425	\$ -	\$ 96,250	\$ 96,250	\$ -	\$ 577,675
112	MISSION ACHIEVEMENT	\$ 102,300	\$ -	\$ -	\$ -	\$ 102,300	\$ -	\$ -	\$ -	\$ -	\$ 102,300
113	MONTESSORI CHARTER	\$ 149,775	\$ -	\$ -	\$ -	\$ 149,775	\$ -	\$ 4,300	\$ 4,300	\$ -	\$ 149,775
114	NEW AMERICA (LAS CRUCES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
115	*NEW MEXICO INTERNATIONAL	\$ 16,400	\$ -	\$ -	\$ -	\$ 16,400	\$ -	\$ -	\$ -	\$ -	\$ 16,400
116	NEW MEXICO SCHOOL FOR THE ARTS	\$ 279,000	\$ -	\$ -	\$ -	\$ 279,000	\$ -	\$ 3,916,900	\$ 3,916,900	\$ -	\$ 4,195,900
117	RAICES DEL SABER XINACHITI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,050	\$ 15,050	\$ -	\$ 15,050
118	RED RIVER VALLEY CHARTER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
119	SCHOOL OF DREAMS	\$ 24,000	\$ -	\$ -	\$ -	\$ 24,000	\$ -	\$ 145,500	\$ 145,500	\$ -	\$ 276,000
120	SOUTH VALLEY PREP	\$ 42,410	\$ -	\$ (4,424)	\$ -	\$ 37,986	\$ -	\$ -	\$ -	\$ -	\$ 37,986
121	SW AERONAUTICS MATH & SCIENCE	\$ 190,220	\$ -	\$ -	\$ -	\$ 190,220	\$ -	\$ 33,000	\$ 33,000	\$ -	\$ 223,220
122	SW INTERMEDIATE CHARTER	\$ 211,480	\$ -	\$ -	\$ -	\$ 211,480	\$ -	\$ -	\$ -	\$ -	\$ 211,480
123	SW PRIMARY LEARNING CENTER	\$ 27,000	\$ -	\$ -	\$ -	\$ 27,000	\$ -	\$ -	\$ -	\$ -	\$ 27,000
124	SW SECONDARY CHARTER	\$ 141,850	\$ -	\$ -	\$ -	\$ 141,850	\$ -	\$ 128,700	\$ 128,700	\$ -	\$ 270,550
125	*TECHNOLOGY LEADERSHIP CHARTER	\$ 121,975	\$ -	\$ -	\$ -	\$ 121,975	\$ -	\$ -	\$ -	\$ -	\$ 121,975
126	TERRA ADENTRO CHARTER	\$ 157,185	\$ -	\$ -	\$ -	\$ 157,185	\$ -	\$ 157,793	\$ 157,793	\$ -	\$ 314,978
127	TERRA ENCANTADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
128	TURQUOISE TRAIL CHARTER SCHOOL	\$ 67,500	\$ -	\$ -	\$ -	\$ 67,500	\$ -	\$ 46,000	\$ 46,000	\$ -	\$ 113,500
<b>TOTALS</b>		\$ 35,130,350	\$ (272,391)	\$ (2,097,976)	\$ 527,975	\$ 33,287,968	\$ 1,971,709	\$ 18,653,154	\$ 20,624,864	\$ (41,000)	\$ 53,871,822

\* Denotes charter schools that changed from state chartered charter schools to locally chartered schools.

**2019-2020 SUMMARY OF DIRECT APPROPRIATION OFFSETS**

<b>DISTRICT</b>	<b>TOTAL DIRECT APPROPRIATIONS 2003-2019</b>	<b>TOTAL OFFSETS 2003-2019</b>	<b>TOTAL OFFSETS USED</b>	<b>BALANCE OF OFFSETS</b>
ALAMOGORDO	\$ 2,611,000	\$ 717,065	\$ 637,065	\$ 80,000
ALBUQUERQUE	\$ 163,108,839	\$ 74,424,105	\$ 58,763,802	\$ 15,660,304
ANIMAS	\$ 250,000	\$ 73,750	\$ -	\$ 73,750
ARTESIA	\$ 2,402,000	\$ 2,138,728	\$ 23,900	\$ 2,114,828
AZTEC	\$ 709,000	\$ 638,100	\$ -	\$ 638,100
BELEN	\$ 6,135,000	\$ 1,897,884	\$ 1,897,884	\$ -
BERNALILLO	\$ 105,000	\$ 47,051	\$ 47,051	\$ -
BLOOMFIELD	\$ 1,438,000	\$ 1,190,599	\$ -	\$ 1,190,599
CAPITAN	\$ 1,196,000	\$ 1,051,430	\$ 1,051,430	\$ -
CARLSBAD	\$ 3,663,705	\$ 2,941,349	\$ 204,853	\$ 2,736,496
CARRIZOZO	\$ 325,000	\$ 200,996	\$ 2,814	\$ 198,182
CENTRAL	\$ 898,900	\$ 346,802	\$ 314,802	\$ 32,000
CHAMA	\$ 528,000	\$ 467,803	\$ 312,946	\$ 154,857
CIMARRON	\$ 515,000	\$ 362,250	\$ 147,500	\$ 214,750
CLAYTON	\$ 25,000	\$ 17,250	\$ -	\$ 17,250
CLOUDCROFT	\$ 1,607,810	\$ 1,399,363	\$ 42,928	\$ 1,356,435
CLOVIS	\$ 645,000	\$ 136,246	\$ 136,246	\$ -
COBRE	\$ 1,061,000	\$ 547,860	\$ 199,410	\$ 348,450
CORONA	\$ 344,867	\$ 310,380	\$ 57,000	\$ 253,380
CUBA	\$ -	\$ -	\$ -	\$ -
DEMING	\$ 75,000	\$ 18,250	\$ 18,250	\$ -
DES MOINES	\$ 445,000	\$ 214,974	\$ 38,144	\$ 176,830
DEXTER	\$ 604,000	\$ 90,525	\$ 90,525	\$ -
DORA	\$ 495,000	\$ 199,150	\$ -	\$ 199,150
DULCE	\$ -	\$ -	\$ -	\$ -
ELIDA	\$ 732,000	\$ 411,784	\$ 24,400	\$ 387,384
ESPANOLA	\$ 3,015,000	\$ 1,165,393	\$ 965,643	\$ 199,750
ESTANCIA	\$ 79,200	\$ 34,056	\$ -	\$ 34,056
EUNICE	\$ 250,000	\$ 211,556	\$ 225,000	\$ (13,444)
FARMINGTON	\$ -	\$ -	\$ -	\$ -
FLOYD	\$ 571,400	\$ 98,850	\$ 78,850	\$ 20,000
FORT SUMNER	\$ 327,500	\$ 148,718	\$ 82,268	\$ 66,450
GADSDEN	\$ 5,501,537	\$ 601,028	\$ 601,028	\$ 0
GALLUP	\$ 1,349,000	\$ 261,958	\$ 43,158	\$ 218,800
GRADY	\$ 185,000	\$ 44,550	\$ 44,550	\$ -
GRANTS	\$ 361,000	\$ 95,481	\$ 95,481	\$ -
HAGERMAN	\$ 660,000	\$ 120,191	\$ 120,191	\$ -
HATCH	\$ 52,000	\$ 4,906	\$ 4,906	\$ -
HOBBS	\$ 2,108,000	\$ 834,518	\$ 834,518	\$ -
HONDO	\$ 440,000	\$ 294,490	\$ 193,990	\$ 100,500
HOUSE	\$ 75,000	\$ 8,625	\$ -	\$ 8,625
JAL	\$ 1,205,985	\$ 1,017,887	\$ -	\$ 1,017,887
JEMEZ MOUNTAIN	\$ 250,000	\$ 154,084	\$ 90,000	\$ 64,084
JEMEZ VALLEY	\$ 45,000	\$ 22,490	\$ -	\$ 22,490
LAKE ARTHUR	\$ 1,478,000	\$ 1,106,798	\$ 4,245	\$ 1,102,553
LAS CRUCES	\$ 4,088,746	\$ 1,342,874	\$ 1,256,874	\$ 86,000
LAS VEGAS CITY	\$ 3,508,689	\$ 1,295,532	\$ 1,091,693	\$ 203,839
LAS VEGAS WEST	\$ 3,790,636	\$ 944,316	\$ 842,346	\$ 101,970
LOGAN	\$ 167,000	\$ 111,740	\$ -	\$ 111,740
LORDSBURG	\$ -	\$ -	\$ -	\$ -
LOS ALAMOS	\$ 630,000	\$ 345,750	\$ 345,750	\$ -
LOS LUNAS	\$ 4,638,300	\$ 1,022,467	\$ 1,022,467	\$ -
LOVING	\$ 1,056,000	\$ 757,430	\$ -	\$ 757,430
LOVINGTON	\$ 4,258,000	\$ 2,941,909	\$ -	\$ 2,941,909
MAGDALENA	\$ 330,000	\$ 52,800	\$ 52,800	\$ -
MAXWELL	\$ 345,000	\$ 91,404	\$ -	\$ 91,404
MELROSE	\$ 717,500	\$ 194,892	\$ -	\$ 194,892
MESA VISTA	\$ 331,000	\$ 146,078	\$ 146,078	\$ -
MORA	\$ 2,312,196	\$ 912,865	\$ -	\$ 912,866
MORIARTY	\$ 2,894,000	\$ 1,013,736	\$ 924,766	\$ 88,970
MOSQUERO	\$ 125,000	\$ 68,500	\$ -	\$ 68,500
MOUNTAINAIR	\$ 290,000	\$ 155,238	\$ 103,038	\$ 52,200
PECOS	\$ 558,000	\$ 293,383	\$ 140,153	\$ 153,230
PENASCO	\$ 400,000	\$ 103,736	\$ 95,936	\$ 7,800
POJOAQUE	\$ 1,533,000	\$ 392,747	\$ 381,497	\$ 11,250

**2019-2020 SUMMARY OF DIRECT APPROPRIATION OFFSETS**

DISTRICT	TOTAL DIRECT APPROPRIATIONS 2003-2019	TOTAL OFFSETS 2003-2019	TOTAL OFFSETS USED	BALANCE OF OFFSETS
PORTALES	\$ 1,044,143	\$ 238,974	\$ 238,974	\$ -
QUEMADO	\$ 120,000	\$ 108,000	\$ -	\$ 108,000
QUESTA	\$ 1,010,000	\$ 900,997	\$ -	\$ 900,997
RATON	\$ 45,000	\$ 15,900	\$ 15,900	\$ -
RESERVE	\$ 275,000	\$ 203,763	\$ 203,763	\$ -
RIO RANCHO	\$ 9,783,120	\$ 3,468,483	\$ 2,244,067	\$ 1,224,417
ROSWELL	\$ 8,135,500	\$ 2,279,259	\$ 2,279,259	\$ -
ROY	\$ 25,000	\$ 8,750	\$ -	\$ 8,750
RUIDOSO	\$ 725,000	\$ 506,275	\$ 506,275	\$ -
SAN JON	\$ 55,000	\$ 13,200	\$ -	\$ 13,200
SANTA FE	\$ 7,605,619	\$ 6,341,690	\$ 1,158,750	\$ 5,182,940
SANTA ROSA	\$ 621,400	\$ 280,532	\$ 187,782	\$ 92,750
SILVER	\$ 605,000	\$ 314,047	\$ 256,947	\$ 57,100
SOCORRO	\$ 495,000	\$ 110,042	\$ 110,042	\$ -
SPRINGER	\$ 240,000	\$ 126,637	\$ 39,780	\$ 86,857
TAOS	\$ 1,649,000	\$ 1,432,500	\$ 333,668	\$ 1,098,832
TATUM	\$ 697,000	\$ 610,552	\$ -	\$ 610,552
TEXICO	\$ 412,000	\$ 141,349	\$ 141,349	\$ -
T or C	\$ -	\$ -	\$ -	\$ -
TUCUMCARI	\$ -	\$ -	\$ -	\$ -
TULAROSA	\$ 1,315,000	\$ 181,532	\$ 181,532	\$ -
VAUGHN	\$ 460,000	\$ 414,000	\$ -	\$ 414,000
WAGON MOUND	\$ 576,000	\$ 249,300	\$ -	\$ 249,300
ZUNI	\$ 100,000	\$ -	\$ -	\$ -
ACE LEADERSHIP HIGH SCHOOL	\$ 65,000	\$ 29,250	\$ -	\$ 29,250
ABQ. INSTITUTE OF MATH & SCIENCE	\$ 100,000	\$ 44,000	\$ -	\$ 44,000
ABQ. SCHOOL OF EXCELLENCE	\$ 215,950	\$ 107,178	\$ -	\$ 107,178
ABQ. SIGN LANGUAGE ACADEMY	\$ 575,000	\$ 226,300	\$ -	\$ 226,300
ALDO LEOPOLD	\$ 105,000	\$ 70,350	\$ -	\$ 70,350
ALTURA PREPATORY SCHOOL	\$ 190,000	\$ 100,000	\$ -	\$ 100,000
AMY BIEHL CHARTER	\$ 138,000	\$ 57,455	\$ -	\$ 57,455
ASK ACADEMY CHARTER SCHOOL	\$ 544,000	\$ 235,300	\$ -	\$ 235,300
CESAR CHAVEZ COMM. SCHOOL	\$ 478,250	\$ 212,383	\$ -	\$ 212,383
CIEN AGUAS CHARTER	\$ 507,750	\$ 132,228	\$ -	\$ 132,228
COTTONWOOD CLASSICAL PREP.	\$ 278,250	\$ 114,083	\$ -	\$ 114,083
COTTONWOOD VALLEY CHARTER	\$ 40,000	\$ 11,600	\$ -	\$ 11,600
EAST MOUNTAIN CHARTER	\$ 367,000	\$ 159,570	\$ -	\$ 159,570
GILBERT L. SENA CHARTER	\$ 502,500	\$ 227,125	\$ -	\$ 227,125
HEALTH LEADERSHIP CHARTER	\$ 375,000	\$ 166,450	\$ -	\$ 166,450
HEALTH SCIENCE ACADEMY	\$ 135,000	\$ 17,550	\$ -	\$ 17,550
INT. SCHOOL AT MESA DEL SOL	\$ 25,000	\$ 10,250	\$ -	\$ 10,250
J. PAUL TAYLOR	\$ 125,000	\$ 49,200	\$ -	\$ 49,200
LA PROMESA CHARTER SCHOOL	\$ 1,237,000	\$ 524,570	\$ -	\$ 524,570
McCURDY CHARTER	\$ 200,000	\$ 75,000	\$ -	\$ 75,000
MEDIA ARTS COLLABORATIVE	\$ 1,239,500	\$ 577,675	\$ -	\$ 577,675
MISSION ACHIEVEMENT CHARTER	\$ 240,000	\$ 102,300	\$ -	\$ 102,300
MONTESSORI CHARTER	\$ 382,500	\$ 149,775	\$ -	\$ 149,775
NEW AMERICA (LAS CRUCES)	\$ 10,000	\$ 4,300	\$ -	\$ 4,300
NEW MEXICO INTERNATIONAL	\$ 40,000	\$ 16,400	\$ -	\$ 16,400
NEW MEXICO SCHOOL FOR THE ARTS	\$ 4,567,500	\$ 4,195,900	\$ -	\$ 4,195,900
RAICES DEL SABER XINACHITI	\$ 35,000	\$ 15,050	\$ -	\$ 15,050
RED RIVER VALLEY CHARTER	\$ 300,000	\$ 276,000	\$ -	\$ 276,000
SCHOOL OF DREAMS	\$ 585,000	\$ 169,500	\$ -	\$ 169,500
SOUTH VALLEY PREP	\$ 118,600	\$ 42,410	\$ 4,424	\$ 37,986
SW AERONAUTICS MATH & SCIENCE	\$ 573,000	\$ 223,220	\$ -	\$ 223,220
SW INTERMEDIATE CHARTER	\$ 476,000	\$ 211,480	\$ -	\$ 211,480
SW PRIMARY LEARNING CENTER	\$ 95,000	\$ 27,000	\$ -	\$ 27,000
SW SECONDARY CHARTER	\$ 677,000	\$ 270,550	\$ -	\$ 270,550
TECHNOLOGY LEADERSHIP CHARTER	\$ 297,500	\$ 80,975	\$ -	\$ 80,975
TIERRA ADENTRO CHARTER	\$ 659,397	\$ 314,978	\$ -	\$ 314,978
TIERRA ENCANTADA	\$ 10,000	\$ 9,200	\$ -	\$ 9,200
TURQUOISE TRAIL CHARTER SCHOOL	\$ 125,000	\$ 113,500	\$ -	\$ 113,500
<b>TOTALS</b>	<b>\$ 292,475,288</b>	<b>\$ 135,572,505</b>	<b>\$ 81,700,691</b>	<b>\$ 53,871,822</b>

**SCHOOL BUDGET and FINANCE ANALYSIS BUREAU**  
Impact Aid Payments by District  
June 1, 2018 through May 31, 2019 Credits

FINAL 6/27/2019

School District	Voucher Date	Year	Payment Total	25147.44301 Native Add-On	25145.44301 SPED Add-On	11000.44103 Operational @ 100%	Operational @ 25%	State Credit Operational @ 75%	31500.44306 Construction	Hold Harmless	Total Not Considered for SEG
Alamogordo	8/20/2018	2017	\$279,398.70	\$0.00	\$47,323.35	\$65,995.33	\$16,498.83	\$49,496.50	\$0.00	\$166,080.02	\$63,822.18
	9/7/2018	2018	\$97,579.07	\$0.00	\$36,382.50	\$61,196.57	\$15,299.14	\$45,897.43	\$0.00	\$0.00	\$51,681.64
	11/1/2018	2019	\$480,420.13	\$0.00	\$47,025.00	\$433,395.13	\$108,348.78	\$325,046.35	\$0.00	\$0.00	\$155,373.78
	12/3/2018	2019	\$389,903.54	\$0.00	\$51,727.50	\$338,176.04	\$84,544.01	\$253,632.03	\$0.00	\$0.00	\$136,271.51
	4/10/2019	2018	\$91,269.51	\$0.00	\$10,957.75	\$80,311.76	\$20,077.94	\$60,233.82	\$0.00	\$0.00	\$31,035.69
<b>Alamogordo Total</b>			<b>\$1,338,570.95</b>	<b>\$0.00</b>	<b>\$193,416.10</b>	<b>\$979,074.83</b>	<b>\$244,768.71</b>	<b>\$734,306.12</b>	<b>\$0.00</b>	<b>\$166,080.02</b>	<b>\$438,184.81</b>
Albuquerque	8/20/2018	2017	\$31,131.96	\$281.77	\$21,823.88	\$9,026.31	\$2,256.58	\$6,769.73	\$0.00	\$0.00	\$24,362.23
	9/7/2018	2018	\$23,411.61	\$212.88	\$14,850.00	\$8,348.73	\$2,087.18	\$6,261.55	\$0.00	\$0.00	\$17,150.06
	10/17/2018	2019	\$125,423.20	\$1,934.97	\$33,975.00	\$89,513.23	\$22,378.31	\$67,134.92	\$0.00	\$0.00	\$58,288.28
	12/3/2018	2019	\$108,729.07	\$1,509.85	\$37,372.50	\$69,846.72	\$17,461.68	\$52,385.04	\$0.00	\$0.00	\$56,344.03
	4/10/2019	2018	\$15,708.44	\$279.37	\$4,472.55	\$10,956.52	\$2,739.13	\$8,217.39	\$0.00	\$0.00	\$7,491.05
<b>Albuquerque Total</b>			<b>\$304,404.28</b>	<b>\$4,218.84</b>	<b>\$112,493.93</b>	<b>\$187,691.51</b>	<b>\$46,922.88</b>	<b>\$140,768.63</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$163,635.65</b>
Bernalillo	8/20/2018	2017	\$401,171.03	\$75,619.54	\$22,245.30	\$303,306.19	\$75,826.55	\$227,479.64	\$0.00	\$0.00	\$173,691.39
	9/7/2018	2018	\$454,756.13	\$74,392.84	\$82,170.00	\$298,193.29	\$74,548.32	\$223,644.97	\$0.00	\$0.00	\$231,111.16
	11/2/2018	2019	\$2,790,821.90	\$542,248.17	\$72,900.00	\$2,175,673.73	\$543,918.43	\$1,631,755.30	\$0.00	\$0.00	\$1,159,066.60
	12/3/2018	2019	\$2,200,970.72	\$423,113.50	\$80,190.00	\$1,697,667.22	\$424,416.81	\$1,273,250.42	\$0.00	\$0.00	\$927,720.31
	4/10/2019	2018	\$513,714.18	\$97,629.97	\$24,748.11	\$391,336.10	\$97,834.03	\$293,502.08	\$0.00	\$0.00	\$220,212.11
<b>Bernalillo Total</b>			<b>\$6,361,433.96</b>	<b>\$1,213,004.02</b>	<b>\$282,253.41</b>	<b>\$4,866,176.53</b>	<b>\$1,216,544.13</b>	<b>\$3,649,632.40</b>	<b>\$0.00</b>	<b>\$201,695.64</b>	<b>\$2,711,801.56</b>
Bloomfield	8/20/2018	2017	\$300,148.89	\$13,074.57	\$33,080.40	\$52,298.28	\$13,074.57	\$39,223.71	\$0.00	\$0.00	\$59,229.54
	9/7/2018	2018	\$99,790.31	\$12,236.06	\$38,610.00	\$48,944.25	\$12,236.06	\$36,708.19	\$0.00	\$0.00	\$63,082.12
	11/1/2018	2019	\$545,896.81	\$101,128.76	\$39,600.00	\$405,168.05	\$101,292.01	\$303,876.04	\$0.00	\$0.00	\$242,020.77
	12/3/2018	2019	\$438,620.85	\$78,910.26	\$43,560.00	\$316,150.59	\$79,037.65	\$237,112.94	\$0.00	\$0.00	\$201,507.91
	4/10/2019	2018	\$91,919.05	\$16,058.08	\$11,628.63	\$64,232.34	\$16,058.09	\$48,174.26	\$0.00	\$0.00	\$43,744.80
<b>Bloomfield Total</b>			<b>\$1,476,375.91</b>	<b>\$221,407.73</b>	<b>\$166,479.03</b>	<b>\$886,793.51</b>	<b>\$221,698.38</b>	<b>\$665,095.13</b>	<b>\$0.00</b>	<b>\$201,695.64</b>	<b>\$609,585.14</b>
Central	7/13/2018	2018	\$465,525.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$465,525.00	\$0.00	\$465,525.00
	8/20/2018	2017	\$1,999,387.61	\$383,496.48	\$81,903.15	\$1,533,987.98	\$383,497.00	\$1,150,490.99	\$0.00	\$0.00	\$848,896.63
	9/7/2018	2018	\$2,218,049.13	\$380,645.83	\$314,820.00	\$1,522,583.30	\$380,645.83	\$1,141,937.48	\$0.00	\$0.00	\$1,076,111.66
	11/2/2018	2019	\$13,768,004.15	\$2,685,197.81	\$342,000.00	\$10,740,806.34	\$2,685,201.59	\$8,055,604.76	\$0.00	\$0.00	\$5,712,399.40
	12/3/2018	2019	\$10,852,443.18	\$2,095,246.28	\$376,200.00	\$8,380,996.90	\$2,095,249.23	\$6,285,747.68	\$0.00	\$0.00	\$4,566,695.51
4/10/2019	2018	\$2,592,534.41	\$499,543.27	\$94,818.06	\$1,998,173.08	\$499,543.27	\$1,498,629.81	\$0.00	\$0.00	\$1,093,904.60	
<b>Central Total</b>			<b>\$31,895,943.48</b>	<b>\$6,044,129.67</b>	<b>\$1,209,741.21</b>	<b>\$24,176,547.60</b>	<b>\$6,044,136.90</b>	<b>\$18,132,410.70</b>	<b>\$465,525.00</b>	<b>\$0.00</b>	<b>\$13,763,532.78</b>
Clovis	8/20/2018	2017	\$33,537.71	\$0.00	\$20,445.53	\$13,092.18	\$3,273.05	\$9,819.14	\$0.00	\$0.00	\$23,718.58
	9/7/2018	2018	\$47,109.23	\$0.00	\$28,710.00	\$18,399.23	\$4,599.81	\$13,799.42	\$0.00	\$0.00	\$33,309.81
	10/17/2018	2019	\$209,474.51	\$0.00	\$27,450.00	\$182,024.51	\$45,506.13	\$136,518.38	\$0.00	\$0.00	\$72,956.13
	12/3/2018	2019	\$172,174.12	\$0.00	\$30,195.00	\$141,979.12	\$35,494.78	\$106,484.34	\$0.00	\$0.00	\$65,689.78
	4/10/2019	2018	\$32,793.29	\$0.00	\$8,646.93	\$24,146.36	\$6,036.59	\$18,109.77	\$0.00	\$0.00	\$14,683.52
<b>Clovis Total</b>			<b>\$495,088.86</b>	<b>\$0.00</b>	<b>\$115,447.46</b>	<b>\$379,641.40</b>	<b>\$94,910.35</b>	<b>\$284,731.05</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$210,357.81</b>
Cuba	7/13/2018	2018	\$31,613.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$31,613.00	\$0.00	\$31,613.00
	8/20/2018	2017	\$193,162.98	\$33,269.00	\$21,594.15	\$138,299.83	\$34,574.96	\$103,724.87	\$0.00	\$0.00	\$89,438.11
	9/7/2018	2018	\$116,808.28	\$20,014.88	\$16,335.00	\$80,458.40	\$20,114.60	\$60,343.80	\$0.00	\$0.00	\$56,464.48
	11/2/2018	2019	\$840,662.45	\$164,185.42	\$16,650.00	\$659,827.03	\$164,956.76	\$494,870.27	\$0.00	\$0.00	\$345,792.18
	12/3/2018	2019	\$661,287.76	\$128,113.05	\$18,315.00	\$514,859.71	\$128,714.93	\$386,144.78	\$0.00	\$0.00	\$275,142.98
4/10/2019	2018	\$136,776.63	\$25,774.28	\$4,919.81	\$106,082.54	\$26,520.64	\$79,561.91	\$0.00	\$0.00	\$57,214.73	
<b>Cuba Total</b>			<b>\$1,990,311.10</b>	<b>\$371,356.63</b>	<b>\$77,813.96</b>	<b>\$1,499,527.51</b>	<b>\$374,881.88</b>	<b>\$1,124,645.63</b>	<b>\$31,613.00</b>	<b>\$0.00</b>	<b>\$855,665.47</b>
Dulce	7/13/2018	2018	\$75,713.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$75,713.00
	8/20/2018	2017	\$566,243.46	\$104,610.34	\$43,188.30	\$418,444.82	\$104,611.21	\$313,833.62	\$0.00	\$0.00	\$252,409.85
	9/7/2018	2018	\$360,526.24	\$61,907.84	\$50,985.00	\$247,633.40	\$61,908.35	\$185,725.05	\$0.00	\$0.00	\$174,801.19
	10/10/2018	2019	\$2,270,115.00	\$445,383.00	\$43,200.00	\$1,781,532.00	\$445,383.00	\$1,336,149.00	\$0.00	\$0.00	\$933,966.00
	12/3/2018	2019	\$1,785,170.52	\$347,530.10	\$47,520.00	\$1,390,120.42	\$347,530.11	\$1,042,590.32	\$0.00	\$0.00	\$742,580.21
4/10/2019	2018	\$421,584.43	\$81,245.20	\$15,355.76	\$324,983.47	\$81,245.87	\$243,737.60	\$0.00	\$0.00	\$177,846.83	
<b>Dulce Total</b>			<b>\$5,479,352.65</b>	<b>\$1,040,676.48</b>	<b>\$200,249.06</b>	<b>\$4,162,714.11</b>	<b>\$1,040,678.53</b>	<b>\$3,122,035.58</b>	<b>\$75,713.00</b>	<b>\$0.00</b>	<b>\$2,357,317.07</b>

**SCHOOL BUDGET and FINANCE ANALYSIS BUREAU**  
Impact Aid Payments by District  
June 1, 2018 through May 31, 2019 Credits

FINAL 6/27/2019

School District	Voucher Date	Year	Payment Total	25147.44301 Native Add-On	25145.44301 SPED Add-On	11000.44103 Operational @ 100%	Operational @ 25%	State Credit Operational @ 75%	31500.44306 Construction	Hold Harmless	Total Not Considered for SEG
Espanola	8/20/2018	2017	\$165,881.72	\$3,338.85	\$8,270.10	\$13,355.74	\$3,338.94	\$10,016.81	\$0.00	\$140,917.03	\$14,947.89
	9/7/2018	2018	\$12,273.29	\$1,167.66	\$6,435.00	\$4,670.63	\$1,167.66	\$3,502.97	\$0.00	\$8,770.32	\$8,770.32
	10/17/2018	2019	\$24,441.15	\$4,618.06	\$1,350.00	\$18,473.09	\$4,618.27	\$13,854.82	\$0.00	\$10,586.33	\$10,586.33
	12/3/2018	2019	\$19,502.92	\$8,221.52	\$1,485.00	\$9,796.40	\$2,449.10	\$7,347.30	\$0.00	\$12,155.62	\$12,155.62
	4/10/2019	2018	\$155,402.23	\$1,532.38	\$1,938.11	\$6,129.53	\$1,532.38	\$4,597.15	\$0.00	\$145,802.21	\$5,002.87
<b>Espanola Total</b>			<b>\$377,501.31</b>	<b>\$18,878.47</b>	<b>\$19,478.21</b>	<b>\$52,425.39</b>	<b>\$13,106.35</b>	<b>\$39,319.04</b>	<b>\$0.00</b>	<b>\$286,719.24</b>	<b>\$51,463.03</b>
Gallup	7/13/2018	2018	\$669,150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$669,150.00	\$0.00	\$669,150.00
	8/20/2018	2017	\$2,929,532.61	\$534,791.06	\$124,804.80	\$2,269,936.75	\$567,484.19	\$1,702,452.56	\$0.00	\$1,227,080.05	\$1,227,080.05
	9/7/2018	2018	\$2,802,750.10	\$479,681.04	\$396,990.00	\$1,926,079.06	\$481,519.77	\$1,444,559.30	\$0.00	\$1,358,190.81	\$1,358,190.81
	11/2/2018	2019	\$18,098,323.77	\$3,532,651.40	\$376,650.00	\$14,189,022.37	\$3,547,255.59	\$10,641,766.78	\$0.00	\$7,456,556.99	\$7,456,556.99
	12/3/2018	2019	\$14,242,447.48	\$2,756,510.04	\$414,315.00	\$11,071,622.44	\$2,767,905.61	\$8,303,716.83	\$0.00	\$5,938,730.65	\$5,938,730.65
<b>Gallup Total</b>			<b>\$38,742,203.96</b>	<b>\$7,303,633.54</b>	<b>\$1,312,759.80</b>	<b>\$29,456,660.62</b>	<b>\$7,364,165.16</b>	<b>\$22,092,495.47</b>	<b>\$669,150.00</b>	<b>\$16,649,708.50</b>	<b>\$16,649,708.50</b>
Grants	8/20/2018	2017	\$539,516.55	\$95,589.69	\$61,566.30	\$382,360.56	\$95,590.14	\$286,770.42	\$0.00	\$252,746.13	\$252,746.13
	9/7/2018	2018	\$417,580.71	\$66,290.14	\$86,130.00	\$265,160.57	\$66,290.14	\$198,870.43	\$0.00	\$218,710.28	\$218,710.28
	11/2/2018	2019	\$2,104,170.46	\$406,344.09	\$72,450.00	\$1,625,376.37	\$406,344.09	\$1,219,032.28	\$0.00	\$885,138.18	\$885,138.18
	12/3/2018	2019	\$1,665,036.22	\$317,068.24	\$79,695.00	\$1,268,272.98	\$317,068.25	\$951,204.74	\$0.00	\$713,831.49	\$713,831.49
	4/10/2019	2018	\$460,922.50	\$86,996.34	\$25,940.79	\$347,985.37	\$86,996.34	\$260,989.03	\$0.00	\$199,933.47	\$199,933.47
<b>Grants Total</b>			<b>\$5,187,226.44</b>	<b>\$972,288.50</b>	<b>\$325,782.09</b>	<b>\$3,889,155.85</b>	<b>\$972,288.96</b>	<b>\$2,916,866.89</b>	<b>\$0.00</b>	<b>\$2,270,359.55</b>	<b>\$2,270,359.55</b>
Jemez Mountain	8/20/2018	2017	\$9,580.76	\$7,272.58	\$3,216.15	\$29,092.03	\$7,273.01	\$21,819.02	\$0.00	\$12,307.92	\$12,307.92
	9/7/2018	2018	\$24,918.91	\$4,144.26	\$3,960.00	\$16,814.65	\$4,203.66	\$12,610.99	\$0.00	\$40,130.70	\$40,130.70
	10/17/2018	2019	\$96,767.67	\$18,551.71	\$2,700.00	\$75,515.96	\$18,878.99	\$56,636.97	\$0.00	\$32,165.95	\$32,165.95
	12/3/2018	2019	\$76,342.79	\$14,470.34	\$2,970.00	\$58,902.45	\$14,725.61	\$44,176.84	\$0.00	\$12,148.13	\$12,148.13
	4/10/2019	2018	\$28,698.25	\$5,438.74	\$1,192.68	\$22,066.83	\$5,516.71	\$16,550.12	\$0.00	\$114,514.44	\$114,514.44
<b>Jemez Mountain Total</b>			<b>\$266,308.38</b>	<b>\$49,877.63</b>	<b>\$14,038.83</b>	<b>\$202,391.92</b>	<b>\$50,597.98</b>	<b>\$151,793.94</b>	<b>\$0.00</b>	<b>\$114,514.44</b>	<b>\$114,514.44</b>
Jemez Valley	7/13/2018	2018	\$25,616.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,616.70	\$0.00	\$25,616.70
	8/20/2018	2017	\$212,142.23	\$39,303.54	\$15,621.30	\$157,217.39	\$39,304.35	\$117,913.04	\$0.00	\$94,229.19	\$94,229.19
	9/7/2018	2018	\$109,681.96	\$20,908.40	\$17,325.00	\$71,448.56	\$17,862.14	\$53,586.42	\$0.00	\$56,095.54	\$56,095.54
	11/2/2018	2019	\$756,452.61	\$148,680.52	\$13,050.00	\$594,722.09	\$148,680.52	\$446,041.57	\$0.00	\$310,411.04	\$310,411.04
	12/3/2018	2019	\$594,428.30	\$116,014.66	\$14,355.00	\$464,058.64	\$116,014.66	\$348,043.98	\$0.00	\$246,384.32	\$246,384.32
4/10/2019	2018	\$128,175.17	\$27,439.29	\$5,217.98	\$95,517.90	\$23,879.48	\$71,638.43	\$0.00	\$56,536.75	\$56,536.75	
<b>Jemez Valley Total</b>			<b>\$1,826,496.97</b>	<b>\$352,346.41</b>	<b>\$65,569.28</b>	<b>\$1,382,964.58</b>	<b>\$345,741.15</b>	<b>\$1,037,223.44</b>	<b>\$25,616.70</b>	<b>\$789,273.54</b>	<b>\$789,273.54</b>
Los Alamos	8/20/2018	2017	\$52,895.13	\$3,804.34	\$0.00	\$49,090.79	\$12,272.70	\$36,818.09	\$0.00	\$16,077.04	\$16,077.04
	9/7/2018	2018	\$33,934.74	\$2,899.80	\$0.00	\$31,034.94	\$7,758.74	\$23,276.21	\$0.00	\$10,658.54	\$10,658.54
	10/17/2018	2019	\$237,746.77	\$19,918.94	\$0.00	\$217,827.83	\$54,456.96	\$163,370.87	\$0.00	\$74,375.90	\$74,375.90
	12/3/2018	2019	\$185,512.61	\$15,542.65	\$0.00	\$169,969.96	\$42,492.49	\$127,477.47	\$0.00	\$58,035.14	\$58,035.14
	4/10/2019	2018	\$44,534.50	\$3,805.57	\$0.00	\$40,728.93	\$10,182.23	\$30,546.70	\$0.00	\$13,987.80	\$13,987.80
<b>Los Alamos Total</b>			<b>\$554,623.75</b>	<b>\$45,971.30</b>	<b>\$0.00</b>	<b>\$508,652.45</b>	<b>\$127,163.11</b>	<b>\$381,489.34</b>	<b>\$0.00</b>	<b>\$173,134.41</b>	<b>\$173,134.41</b>
Los Lunas	8/20/2018	2017	\$51,441.25	\$6,153.14	\$20,675.25	\$24,612.86	\$6,153.22	\$18,459.65	\$0.00	\$32,981.61	\$32,981.61
	9/7/2018	2018	\$44,750.26	\$4,198.05	\$23,760.00	\$16,792.21	\$4,198.05	\$12,594.16	\$0.00	\$32,156.10	\$32,156.10
	10/17/2018	2019	\$181,954.44	\$32,250.89	\$20,700.00	\$129,003.55	\$32,250.89	\$96,752.66	\$0.00	\$85,201.78	\$85,201.78
	12/3/2018	2019	\$148,596.03	\$25,165.20	\$22,770.00	\$100,660.83	\$25,165.21	\$75,495.62	\$0.00	\$73,100.41	\$73,100.41
	4/10/2019	2018	\$34,702.79	\$5,509.34	\$7,156.08	\$22,037.37	\$5,509.34	\$16,528.03	\$0.00	\$18,174.76	\$18,174.76
<b>Los Lunas Total</b>			<b>\$461,444.77</b>	<b>\$73,276.62</b>	<b>\$95,061.33</b>	<b>\$293,106.82</b>	<b>\$73,276.71</b>	<b>\$219,830.12</b>	<b>\$0.00</b>	<b>\$241,614.66</b>	<b>\$241,614.66</b>
Magdalena	8/20/2018	2017	\$85,927.46	\$13,500.24	\$17,459.10	\$54,968.12	\$13,742.03	\$41,226.09	\$0.00	\$44,701.37	\$44,701.37
	9/7/2018	2018	\$57,106.87	\$8,195.92	\$15,345.00	\$33,565.95	\$8,391.49	\$25,174.46	\$0.00	\$31,932.41	\$31,932.41
	11/1/2018	2019	\$294,722.66	\$55,516.99	\$11,250.00	\$227,955.67	\$56,988.92	\$170,966.75	\$0.00	\$123,755.91	\$123,755.91
	12/3/2018	2019	\$233,567.29	\$43,319.63	\$12,375.00	\$177,872.66	\$44,468.17	\$133,404.50	\$0.00	\$100,162.80	\$100,162.80
	4/10/2019	2018	\$59,428.12	\$10,760.15	\$4,621.64	\$44,046.33	\$11,011.58	\$33,034.75	\$0.00	\$26,393.37	\$26,393.37
<b>Magdalena Total</b>			<b>\$730,752.40</b>	<b>\$131,292.93</b>	<b>\$61,050.74</b>	<b>\$538,408.73</b>	<b>\$134,602.18</b>	<b>\$403,806.55</b>	<b>\$0.00</b>	<b>\$326,945.85</b>	<b>\$326,945.85</b>

**SCHOOL BUDGET and FINANCE ANALYSIS BUREAU**  
Impact Aid Payments by District  
June 1, 2018 through May 31, 2019 Credits

FINAL 6/27/2019

School District	Voucher Date	Year	Payment Total	25147.44301 Native Add-On	25145.44301 SPED Add-On	11000.44103 Operational @ 100%	Operational @ 25%	State Credit Operational @ 75%	31500.44306 Construction	Hold Harmless	Total Not Considered for SEG
Maxwell	8/20/2018	2017	\$73.95	\$0.00	\$0.00	\$73.95	\$18.49	\$55.46	\$0.00	\$0.00	\$18.49
	9/7/2018	2018	\$39.34	\$0.00	\$0.00	\$39.34	\$9.84	\$29.51	\$0.00	\$0.00	\$9.84
	10/17/2018	2019	\$199.93	\$0.00	\$0.00	\$199.93	\$49.98	\$149.95	\$0.00	\$0.00	\$49.98
	12/3/2018	2019	\$156.01	\$0.00	\$0.00	\$156.01	\$39.00	\$117.01	\$0.00	\$0.00	\$39.00
	4/10/2019	2018	\$51.63	\$0.00	\$0.00	\$51.63	\$12.91	\$38.72	\$0.00	\$0.00	\$12.91
<b>Maxwell Total</b>			<b>\$520.86</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$520.86</b>	<b>\$130.22</b>	<b>\$390.65</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$130.22</b>
McCurdy Charter	8/20/2018	2017	\$11,675.49	\$1,731.75	\$0.00	\$9,943.74	\$2,485.94	\$7,457.81	\$0.00	\$0.00	\$4,217.69
	9/7/2018	2018	\$6,852.07	\$781.07	\$0.00	\$6,071.00	\$1,517.75	\$4,553.25	\$0.00	\$0.00	\$2,298.82
	10/17/2018	2019	\$24,362.56	\$1,973.86	\$1,800.00	\$20,588.70	\$5,147.18	\$15,441.53	\$0.00	\$0.00	\$8,921.04
	12/3/2018	2019	\$19,578.81	\$1,539.61	\$1,980.00	\$16,059.20	\$4,014.80	\$12,044.40	\$0.00	\$0.00	\$7,534.41
	4/10/2019	2018	\$8,992.37	\$1,025.04	\$0.00	\$7,967.33	\$1,991.83	\$5,975.50	\$0.00	\$0.00	\$3,016.87
<b>McCurdy Charter Total</b>			<b>\$71,461.30</b>	<b>\$7,051.33</b>	<b>\$3,780.00</b>	<b>\$60,629.97</b>	<b>\$15,157.49</b>	<b>\$45,472.48</b>	<b>\$0.00</b>	<b>\$22,268.52</b>	<b>\$25,988.82</b>
Penasco	8/20/2018	2017	\$26,797.85	\$442.33	\$2,297.25	\$1,789.75	\$447.44	\$1,342.31	\$0.00	\$0.00	\$3,187.02
	9/7/2018	2018	\$4,452.93	\$492.27	\$1,980.00	\$1,980.66	\$495.17	\$1,485.50	\$0.00	\$0.00	\$2,967.44
	10/17/2018	2019	\$20,130.73	\$3,309.21	\$2,700.00	\$14,121.52	\$3,530.38	\$10,591.14	\$0.00	\$0.00	\$9,539.59
	12/3/2018	2019	\$16,571.11	\$2,582.16	\$2,970.00	\$11,018.95	\$2,754.74	\$8,264.21	\$0.00	\$0.00	\$8,306.90
4/10/2019	2018	\$3,841.71	\$646.04	\$596.34	\$2,599.33	\$649.83	\$1,949.50	\$0.00	\$0.00	\$1,892.21	
<b>Penasco Total</b>			<b>\$71,794.33</b>	<b>\$7,472.01</b>	<b>\$10,543.59</b>	<b>\$31,510.21</b>	<b>\$7,877.55</b>	<b>\$23,632.66</b>	<b>\$0.00</b>	<b>\$22,268.52</b>	<b>\$25,893.15</b>
Pojoaque	8/20/2018	2017	\$204,311.88	\$35,884.35	\$19,296.90	\$149,130.63	\$37,282.66	\$111,847.97	\$0.00	\$0.00	\$92,463.91
	9/7/2018	2018	\$125,760.71	\$20,389.63	\$20,295.00	\$85,076.08	\$21,269.02	\$63,807.06	\$0.00	\$0.00	\$61,953.65
	11/2/2018	2019	\$1,293,521.87	\$245,576.17	\$37,350.00	\$1,010,595.70	\$252,648.93	\$757,946.78	\$0.00	\$0.00	\$535,575.10
	12/3/2018	2019	\$1,021,269.57	\$191,621.85	\$41,085.00	\$788,562.72	\$197,140.68	\$591,422.04	\$0.00	\$0.00	\$429,847.53
4/10/2019	2018	\$144,521.16	\$26,758.47	\$6,112.49	\$111,650.20	\$27,912.55	\$83,737.65	\$0.00	\$0.00	\$60,783.51	
<b>Pojoaque Total</b>			<b>\$2,789,385.19</b>	<b>\$520,230.47</b>	<b>\$124,139.39</b>	<b>\$2,145,015.33</b>	<b>\$536,253.83</b>	<b>\$1,608,761.50</b>	<b>\$0.00</b>	<b>\$22,268.52</b>	<b>\$1,180,623.69</b>
Portales	8/20/2018	2017	\$5,592.67	\$0.00	\$4,594.50	\$998.17	\$249.54	\$748.63	\$0.00	\$0.00	\$4,844.04
	9/7/2018	2018	\$4,141.68	\$0.00	\$3,712.50	\$429.18	\$107.30	\$321.89	\$0.00	\$0.00	\$3,819.80
	4/10/2019	2018	\$2,510.27	\$0.00	\$1,118.14	\$563.24	\$140.81	\$422.43	\$0.00	\$828.89	\$1,258.95
	<b>Portales Total</b>			<b>\$12,244.62</b>	<b>\$0.00</b>	<b>\$9,425.14</b>	<b>\$1,990.59</b>	<b>\$497.65</b>	<b>\$1,492.94</b>	<b>\$0.00</b>	<b>\$828.89</b>
Raton	8/20/2018	2017	\$1,876.42	\$0.00	\$0.00	\$1,876.42	\$469.11	\$1,407.32	\$0.00	\$0.00	\$469.11
	9/7/2018	2018	\$1,118.57	\$0.00	\$0.00	\$1,118.57	\$279.64	\$838.93	\$0.00	\$0.00	\$279.64
	10/17/2018	2019	\$7,495.47	\$0.00	\$0.00	\$7,495.47	\$1,873.87	\$5,621.60	\$0.00	\$0.00	\$1,873.87
	12/3/2018	2019	\$5,848.67	\$0.00	\$0.00	\$5,848.67	\$1,462.17	\$4,386.50	\$0.00	\$0.00	\$1,462.17
4/10/2019	2018	\$1,467.97	\$0.00	\$0.00	\$1,467.97	\$366.99	\$1,100.98	\$0.00	\$0.00	\$366.99	
<b>Raton Total</b>			<b>\$17,807.10</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$17,807.10</b>	<b>\$4,451.78</b>	<b>\$13,355.33</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,451.78</b>
Ruidoso	8/20/2018	2017	\$165,316.39	\$9,220.72	\$22,053.60	\$36,882.88	\$9,220.72	\$27,662.16	\$0.00	\$97,159.19	\$40,495.04
	9/7/2018	2018	\$47,556.31	\$4,957.26	\$22,770.00	\$19,829.05	\$4,957.26	\$14,871.79	\$0.00	\$0.00	\$32,684.52
	10/17/2018	2019	\$123,850.42	\$21,620.09	\$15,750.00	\$86,480.33	\$21,620.08	\$64,860.25	\$0.00	\$0.00	\$58,990.17
	12/3/2018	2019	\$101,675.22	\$16,870.04	\$17,325.00	\$67,480.18	\$16,870.05	\$50,610.14	\$0.00	\$0.00	\$51,065.09
4/10/2019	2018	\$74,793.12	\$6,505.70	\$6,857.91	\$26,022.80	\$6,505.70	\$19,517.10	\$0.00	\$35,406.71	\$19,869.31	
<b>Ruidoso Total</b>			<b>\$513,191.46</b>	<b>\$59,173.81</b>	<b>\$84,756.51</b>	<b>\$236,695.24</b>	<b>\$59,173.81</b>	<b>\$177,521.43</b>	<b>\$0.00</b>	<b>\$132,565.90</b>	<b>\$203,104.13</b>
SAMS	8/20/2018	2017	\$639.37	\$0.00	\$0.00	\$639.37	\$159.84	\$479.53	\$0.00	\$0.00	\$159.84
	9/7/2018	2018	\$367.95	\$0.00	\$0.00	\$367.95	\$91.99	\$275.96	\$0.00	\$0.00	\$91.99
	10/17/2018	2019	\$2,184.67	\$0.00	\$0.00	\$2,184.67	\$546.17	\$1,638.50	\$0.00	\$0.00	\$546.17
	12/4/2018	2019	\$1,704.68	\$0.00	\$0.00	\$1,704.68	\$426.17	\$1,278.51	\$0.00	\$0.00	\$426.17
4/10/2019	2018	\$482.88	\$0.00	\$0.00	\$482.88	\$120.72	\$362.16	\$0.00	\$0.00	\$120.72	
<b>SAMS Total</b>			<b>\$5,379.55</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,379.55</b>	<b>\$1,344.89</b>	<b>\$4,034.66</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,344.89</b>
Southwest Secondary	9/7/2018	2018	\$352.12	\$0.00	\$0.00	\$352.12	\$88.03	\$264.09	\$0.00	\$0.00	\$88.03
	10/17/2018	2019	\$2,450.21	\$0.00	\$0.00	\$2,450.21	\$612.55	\$1,837.66	\$0.00	\$0.00	\$612.55
	12/3/2018	2019	\$1,911.88	\$0.00	\$0.00	\$1,911.88	\$477.97	\$1,433.91	\$0.00	\$0.00	\$477.97
	4/10/2019	2018	\$462.11	\$0.00	\$0.00	\$462.11	\$115.53	\$346.58	\$0.00	\$0.00	\$115.53
<b>Southwest Secondary Total</b>			<b>\$5,176.32</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,176.32</b>	<b>\$1,294.08</b>	<b>\$3,882.24</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,294.08</b>

**SCHOOL BUDGET and FINANCE ANALYSIS BUREAU**  
 Impact Aid Payments by District  
 June 1, 2018 through May 31, 2019 Credits

FINAL 6/27/2019

School District	Voucher Date	Year	Payment Total	25147.44301 Native Add-On	25145.44301 SPED Add-On	11000.44103 Operational @ 100%	Operational @ 25%	State Credit Operational @ 75%	31500.44306 Construction	Hold Harmless	Total Not Considered for SEG
Southwest Preparatory (formerly SW Primary)	9/7/2018	2018	\$634.51	\$0.00	\$0.00	\$634.51	\$158.63	\$475.88	\$0.00	\$0.00	\$158.63
	4/10/2019	2018	\$832.71	\$0.00	\$0.00	\$832.71	\$208.18	\$624.53	\$0.00	\$0.00	\$208.18
	12/11/2018	2019	\$3,867.86	\$0.00	\$0.00	\$3,867.86	\$966.97	\$2,900.90	\$0.00	\$0.00	\$966.97
<b>Southwest Preparatory (formerly SW Primary) Total</b>			<b>\$5,335.08</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,335.08</b>	<b>\$1,333.77</b>	<b>\$4,001.31</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,333.77</b>
Taos	8/20/2018	2017	\$11,895.18	\$956.35	\$6,891.75	\$4,047.08	\$1,011.77	\$3,035.31	\$0.00	\$0.00	\$8,859.87
	9/7/2018	2018	\$12,825.90	\$759.86	\$8,910.00	\$3,156.04	\$789.01	\$2,367.03	\$0.00	\$0.00	\$10,458.87
	10/17/2018	2019	\$41,429.42	\$6,537.35	\$8,100.00	\$26,792.07	\$6,698.02	\$20,094.05	\$0.00	\$0.00	\$21,335.37
	12/3/2018	2019	\$34,916.78	\$5,101.06	\$8,910.00	\$20,905.72	\$5,226.43	\$15,679.29	\$0.00	\$0.00	\$19,237.49
	4/10/2019	2018	\$7,822.60	\$997.20	\$2,683.53	\$4,141.87	\$1,035.47	\$3,106.40	\$0.00	\$0.00	\$4,716.20
<b>Taos Total</b>			<b>\$108,889.88</b>	<b>\$14,351.82</b>	<b>\$35,495.28</b>	<b>\$59,042.78</b>	<b>\$14,760.70</b>	<b>\$44,282.09</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$64,607.80</b>
Tularosa	8/20/2018	2017	\$73,625.09	\$11,780.81	\$12,405.15	\$49,439.13	\$12,359.78	\$37,079.35	\$0.00	\$0.00	\$36,545.74
	9/7/2018	2018	\$40,779.72	\$4,278.86	\$11,880.00	\$24,620.86	\$6,155.22	\$18,465.65	\$0.00	\$0.00	\$22,314.08
	10/17/2018	2019	\$197,565.93	\$25,046.14	\$11,700.00	\$160,819.79	\$40,204.95	\$120,614.84	\$0.00	\$0.00	\$76,951.09
	12/3/2018	2019	\$157,900.24	\$19,543.38	\$12,870.00	\$125,486.86	\$31,371.72	\$94,115.15	\$0.00	\$0.00	\$63,785.10
	4/10/2019	2018	\$41,504.81	\$5,615.40	\$3,578.04	\$32,311.37	\$8,077.84	\$24,233.53	\$0.00	\$0.00	\$17,271.28
<b>Tularosa Total</b>			<b>\$511,375.79</b>	<b>\$66,264.59</b>	<b>\$52,433.19</b>	<b>\$392,678.01</b>	<b>\$98,169.50</b>	<b>\$294,508.51</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$216,867.28</b>
Walatowa Charter	7/13/2018	2018	\$5,062.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,062.50	\$0.00	\$5,062.50
	8/20/2018	2017	\$38,810.19	\$7,349.31	\$1,837.80	\$29,623.08	\$7,405.77	\$22,217.31	\$0.00	\$0.00	\$16,592.88
	9/7/2018	2018	\$23,815.77	\$4,599.39	\$3,465.00	\$15,751.38	\$3,937.85	\$11,813.54	\$0.00	\$0.00	\$12,002.24
	10/17/2018	2019	\$142,347.27	\$27,836.44	\$3,150.00	\$111,360.83	\$27,840.21	\$83,520.62	\$0.00	\$0.00	\$58,826.65
	12/3/2018	2019	\$112,079.93	\$21,720.63	\$3,465.00	\$86,894.30	\$21,723.58	\$65,170.73	\$0.00	\$0.00	\$46,909.21
4/10/2019	2018	\$28,101.45	\$6,036.05	\$1,043.60	\$21,021.80	\$5,255.45	\$15,766.35	\$0.00	\$0.00	\$12,335.10	
<b>Walatowa Charter Total</b>			<b>\$350,217.11</b>	<b>\$67,541.82</b>	<b>\$12,961.40</b>	<b>\$264,651.39</b>	<b>\$66,162.85</b>	<b>\$198,488.54</b>	<b>\$5,062.50</b>	<b>\$0.00</b>	<b>\$151,728.57</b>
Zuni	7/13/2018	2018	\$153,900.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$153,900.00	\$0.00	\$153,900.00
	8/20/2018	2017	\$621,494.55	\$114,609.17	\$21,378.60	\$485,506.78	\$121,376.70	\$364,130.09	\$0.00	\$0.00	\$257,364.47
	9/7/2018	2018	\$712,357.06	\$125,839.41	\$83,160.00	\$503,357.65	\$125,839.41	\$377,518.24	\$0.00	\$0.00	\$334,838.82
	11/2/2018	2019	\$4,509,321.65	\$887,374.33	\$72,450.00	\$3,549,497.32	\$887,374.33	\$2,662,122.99	\$0.00	\$0.00	\$1,847,198.66
	12/3/2018	2019	\$3,541,763.52	\$692,413.71	\$79,695.00	\$2,769,654.81	\$692,413.70	\$2,077,241.11	\$0.00	\$0.00	\$1,464,522.41
4/10/2019	2018	\$850,777.54	\$161,941.28	\$25,046.28	\$663,789.98	\$165,947.50	\$497,842.49	\$0.00	\$0.00	\$352,935.06	
<b>Zuni Total</b>			<b>\$10,389,614.32</b>	<b>\$1,982,177.90</b>	<b>\$281,729.88</b>	<b>\$7,971,806.54</b>	<b>\$1,992,951.64</b>	<b>\$5,978,854.91</b>	<b>\$153,900.00</b>	<b>\$0.00</b>	<b>\$4,410,759.42</b>
<b>Grand Total</b>			<b>\$112,330,432.08</b>	<b>\$20,566,622.52</b>	<b>\$4,866,898.82</b>	<b>\$84,660,172.33</b>	<b>\$21,165,043.08</b>	<b>\$63,495,129.25</b>	<b>\$1,426,580.20</b>	<b>\$810,158.21</b>	<b>\$48,025,144.62</b>

NOTE: Operational 100% does not include Hold Harmless 7003 (b)

# Section 5



NEW MEXICO LEGISLATURE

**PUBLIC SCHOOL  
CAPITAL OUTLAY  
OVERSIGHT TASK  
FORCE**

2018 INTERIM SUMMARY

## **Public School Capital Outlay Oversight Task Force 2018 Interim Summary**

State statute allows the Public School Capital Outlay Oversight Task Force (PSCOOTF) to hold a maximum of four meetings during each interim, in addition to one organizational meeting. In 2018, meetings were held in Santa Fe at the State Capitol on June 13, August 28, September 21, October 16 and November 26 with Representative Stephanie Garcia Richard as chair and Senator William P. Soules as vice chair.

During the June 13, 2018 organizational meeting, task force members proposed a work plan for the 2018 interim for approval by the New Mexico Legislative Council. An update of the 2018 Public School Capital Outlay Fund awards cycle and ranking methodology was presented by David Abbey, director, Legislative Finance Committee, and chair, Public School Capital Outlay Council (PSCOC), and Jonathan Chamblin, director, Public School Facilities Authority (PSFA). Mr. Abbey noted a \$42 million increase in available funding in fiscal year (FY) 2018 due to strong oil and natural gas revenue receipts in the Severance Tax Bonding Fund. Mr. Abbey said that FY 2019 severance tax bond receipts could also increase substantially.

Mr. Chamblin gave a presentation on the early progress of the PSFA on the new public school security initiative. While program development is in the early stages, the outcome of the process will be a set of deliverables including a security guidelines document, a security program with a set of processes for application, awards to school districts and an update of the statewide adequacy standards. Mr. Chamblin described a variety of security projects that may be developed.

Members of the public, including school safety advocates and students, presented to the task force and described their personal experiences and those of their friends with regard to threats of violence while in school. In response to questions from task force members about the best ways to help students and teachers, the panelists emphasized the importance of providing students with a platform to share concerns.

At its August 28, 2018 meeting, the task force received an update on the 2018 application cycle for the PSCOC, a follow-up progress report on the school security initiative and a presentation on pre-kindergarten (pre-K) classroom needs. Denise Irion, chief financial officer, PSFA, reviewed the PSCOC financial plan expenditures, including standards-based awards, awards for security projects, lease payment assistance, master plan assistance, broadband deficiencies correction, pre-K classroom awards and the PSFA operating budget.

Mr. Chamblin reported that the PSFA held school security workshops around the state that included presentations from security experts such as public safety agencies and local first responders. When surveyed on their top five security concerns, workshop participants identified active shooters; student mental health; bullying; security weaknesses that would allow campus access to unauthorized persons; and domestic disputes of students' parents occurring on campus. Mr. Chamblin reported that the security measures that some school districts have already

implemented include security camera and key card access systems; bulletproof windows; and gunshot detection systems.

Mr. Chamblin delivered a presentation on pre-K spaces in schools. He reported that pursuant to the Pre-Kindergarten Act, funding for pre-K programs is split equally between the Public Education Department (PED) and the Children, Youth and Families Department (CYFD), both of which administer pre-K programs. Since 2007, \$23 million has been awarded to build or renovate PED pre-K classrooms, many of which are housed in elementary school facilities. The CYFD, on the other hand, uses funding to pay private providers for pre-K services. The PSFA is currently assessing pre-K facilities to determine functional minimums for pre-K programs that need space not only for classrooms but also for playgrounds, secure entries and parent parking areas.

At its meeting on September 21, 2018, the PSCOOTF received a progress report on school facilities maintenance presented by Larry Tillotson, maintenance and operations support manager, PSFA. Mr. Tillotson described the early years of the program and reported that the Facility Maintenance Assessment Report process developed by the PSFA has successfully moved school districts toward better maintenance practices across the state.

A *Zuni* lawsuit update was presented by Joshua Granata, Esq., assistant attorney general, Office of the Attorney General (OAG). Mr. Granata reported that the OAG has filed a motion for partial dismissal of the lawsuit on the basis that the Grants-Cibola County School District has not been an active party to the lawsuit. He testified that the court has ruled that some of the individual plaintiffs who were students no longer have standing in the lawsuit since they are no longer students, but other student plaintiffs have been ruled to still have standing. Procedurally, Mr. Granata reported that the next steps are to finish the trial set for May 13, 2019, submit findings of fact and pursue the appeals process as necessary. Mr. Granata stated that there is no resolution in sight and that these steps are likely to be lengthy, with appeals from both sides.

Matthew Pahl, executive director, New Mexico Coalition for Charter Schools, gave a presentation on long-term charter school facility solutions. Mr. Pahl provided a history of charter school facilities, and he observed that larger school districts, including the Albuquerque Public School District and the Las Cruces Public School District, have begun to invest in long-term facilities and facility renovations for charter schools in exchange for state equalization guarantee or lease-assistance funds. Task force members discussed issues affecting co-location of charter schools with public schools and the potential to provide incentives for counties or other political subdivisions of the state to serve as fiscal agents for charter school loans from the New Mexico Finance Authority. Mr. Pahl concluded his presentation by suggesting the creation of a revolving loan fund to help charter schools meet their facilities needs and enhancement of charter school access to local mill levy bonds.

At its October 16, 2018 meeting, the task force heard an update on PSFA security awards and pre-K awards. Mr. Chamblin reported that of the 47 applicant districts for security awards, 46 received awards for 222 school campuses at an average awarded total project cost of \$144,947 per campus.

Mr. Chamblin testified that the PSFA had begun administering pre-K classroom construction projects that had, in the past, been administered by the PED. Members raised concerns about the sufficiency of the funding currently available (\$5 million), and Mr. Chamblin reported that the PSFA is working with the PED, the Legislative Finance Committee and the Legislative Education Study Committee to assess statewide needs in that regard.

PSFA staff made presentations covering topics such as charter school facility assessment processes and procedures; the powers and duties of the PED and the PSFA as they relate to charter school facilities and charter school facility leases; the use of standardized leases; and an update on the changes to statewide adequacy standards.

On November 26, the task force considered two pieces of draft legislation for task force endorsement, as follows.

.211710.2 — Provides for ownership of certain charter school facilities pursuant to lease-purchase agreements. The bill was endorsed by the 2017 task force and failed to pass during the 2018 legislative session. The task force endorsed the bill without objection.

.211699.2 — Includes provisions to allow for expenditures from the Public School Capital Outlay Fund for pre-K capital projects and for changing the formula of maximum annual operational expenditures of the PSFA. A member moved to strike the provisions related to funding for pre-K capital projects. The motion was seconded, and the motion to revise the bill was approved without objection. A member moved to endorse the proposed legislation as revised. The motion was seconded and passed, with two task force members objecting.

## BACKGROUND

## Background

As the "direct descendent" of several task forces that were created as a result of the 1998 *Zuni* lawsuit (*The Zuni Public School District et al. v. The State of New Mexico et al.*, CV-98-14-11), the Public School Capital Outlay Oversight Task Force (PSCOOTF) is the entity charged by statute to monitor the implementation of the standards-based process established in provisions of the Public School Capital Outlay Act, the Public School Capital Improvements Act and the Public School Buildings Act; to monitor the revenue streams that fund the standards-based process; to oversee the work of the Public School Facilities Authority (PSFA); and to make annual recommendations related to the implementation of the standards-based public school capital outlay process to the legislature and the executive before the beginning of each legislative session.

The legislature established the standards-based public school capital outlay process in response to the judge's order in the *Zuni* lawsuit that found the state to be in violation of the Constitution of New Mexico uniformity clause (Article 12, Section 1)<sup>1</sup>. Filed by parents on behalf of their children in the Zuni Public School District, and later joined by parents in the Gallup-McKinley County School District (GMCS) and Grants-Cibola County School District, the *Zuni* lawsuit successfully challenged the constitutionality of New Mexico's process for funding public school capital outlay that was in effect at the time. In 1999, Judge Joseph L. Rich, Eleventh Judicial District, gave the state until July 28, 2000 to correct past inequities and to establish and implement a uniform system of funding for future public school capital improvements. Later, the court extended the deadline in order to evaluate the legislation recommended by a task force established in 2000 and subsequently created by law in 2001.

The current PSCOOTF consists of 25 members, including members of the legislature and the executive; certain designated public members, some of whom have expertise in finance and education; and superintendents of school districts or their designees, two of whom must be from districts that receive federal impact aid grants. Appendix A provides a listing of the members who served during the 2015 interim.

Previous reports of the public school capital outlay task forces created by Laws 2001, Chapter 338 and re-created by Laws 2004, Chapter 125 provide details related to the background and development of the statewide standards-based public school capital outlay process that is now in its thirteenth year of implementation.

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<sup>1</sup>"A uniform system of free public schools sufficient for the education of, and open to, all the children of school age in the state shall be established and maintained." (Article 12, Section 1, Constitution of New Mexico)

### **1998 - 2003**

The earliest work that addressed public school capital outlay funding discrepancies was performed by a task force established by the State Department of Public Education (now the Public Education Department (PED)) in 1998 and co-chaired by Representative Ben Lujan and Senator Linda M. Lopez. This task force contracted with a nationally known consulting firm, MGT of America, Inc., to conduct a comprehensive review of issues concerning New Mexico public school capital outlay, including conducting a sampling assessment of public school facilities in 35 school districts.

The first legislatively created task force was established in 2000 in Senate Joint Memorial 21 by the Forty-Fourth Legislature, Second Special Session, in response to an order by Judge Rich giving the state until July 28, 2000 to correct past inequities and establish and implement a uniform system of funding for future public school capital improvements. Many of this first PSCOOTF's recommendations, issued in December 2000, were adopted in Laws 2001, Chapter 338, including statutory authorization to continue its work.

These recommendations, which were enacted in Laws 2001, Chapter 338, focused on establishment of a transitional three-pronged framework for public school capital outlay that:

- 1) corrected past inequities by providing 100 percent state funding for immediate remediation of health and safety deficiencies identified in a one-time initial assessment of every public school throughout the state;
- 2) continued to fund the substantial backlog of critical capital outlay needs of school districts that had substantially used up their own resources for public school capital improvements; and
- 3) implemented a long-term public school capital improvement process based on the development of adequacy standards.

In addition, this measure increased the Public School Capital Improvements Act (also called "Senate Bill (SB) 9" or "the two-mill levy") state guarantee from \$35.00 per mill per unit (the first such increase in almost 30 years) to \$50.00 per mill per unit and designated supplemental severance tax bonds as the permanent revenue source for public school capital outlay.

In April 2001, Judge Rich appointed the Honorable Dan McKinnon, a former state supreme court justice, as a special master to review the progress the state had made in correcting past inequities and in developing and implementing the new capital outlay process. In his report, Justice McKinnon concluded "that since 1998 the state has made a substantial effort to rectify the disparities..." in funding for school facilities and that "...at this time the state is in good faith and with substantial resources attempting to comply with the requirements of Judge Rich's previous

directions". Adopting the report of the special master in May 2002, Judge Rich reserved the right to hold status conferences to monitor and review the state's progress in addressing issues raised by the *Zuni* lawsuit.

The special master's report emphasized the importance of mitigating the disqualifying effect of direct legislative appropriations to individual schools for capital outlay purposes and directed that these appropriations be taken into account in the funding formula that was to go into effect after September 1, 2003. In response to this directive, the 2003 legislature amended the funding formula (Laws 2003, Chapter 147) to provide an offset against state grant awards for public school capital outlay equal to a percentage of any funds received by a school district as a direct legislative appropriation using the local/state-share formula. At the time, the offset provision also applied to legislative appropriations for educational technology, with the reduction credited against the school district's annual distribution under the Education Technology Equipment Act.

### ***2004 Legislation***

Legislation enacted in 2004 made a number of improvements to the capital outlay process and provided \$57 million of additional funding for deficiency correction and continuation projects (Laws 2004, Chapter 125). It enacted many of the recommendations of the task force from the 2003 interim, including a recommendation to extend the life of the task force for an additional year, and added provisions relating to what are called "recalcitrant districts". These provisions would allow the Public School Capital Outlay Council (PSCOC) to bring a court action against a school district if it determines that a school district's facilities are below the minimum standard required by the state constitution and that the district has consistently failed to take action. The court action could result in the imposition of a property tax in the school district to pay the district's required share of the costs of bringing the school facilities up to the adequacy standards. The task force considered the enactment of these "recalcitrant district" provisions as another important step for ensuring that the new process will comply with the directives of the court in addressing the *Zuni* remedies.

### ***2005 Legislation***

Legislation enacted in 2005 (Laws 2005, Chapter 274) added a number of refinements to the standards-based awards process as a result of experience gained during the pilot year, including many of the recommendations of the task force from the 2004 interim. Among those recommendations was completion of the deficiencies correction program with specific emphasis on the correction of serious roof deficiencies. In addition, this legislation created a separate two-year roof repair and replacement initiative and allocated up to \$30 million per year for fiscal years 2006 and 2007 for this initiative. The lease assistance program enacted in 2004 was modified to increase the maximum grant award from \$300 per member to \$600 per member and to extend this lease assistance to charter schools in their initial year of operation. In response to the task force's focus on improving maintenance of public school buildings, the SB 9 guarantee

amount was increased from \$50.00 per mill per unit to \$60.00 per mill per unit with automatic yearly increases based upon the Consumer Price Index. The legislation also established a framework to allow the PSCOC to waive all or a portion of the local share when funding a project if the school district meets certain criteria.

The 2005 legislation also required new charter schools to meet educational occupancy standards before being chartered and established guidelines to assist in the transition of charter schools to public facilities by 2010 (later amended to 2015).

### ***2005 Interim and 2006 Legislation***

During the 2005 interim, the first full year of the task force's existence in its current iteration, the members reviewed the statewide assessment of school facilities; the deficiencies correction program; the roof deficiency correction program; PSCOC awards; lease payment awards; the development of educational technology adequacy standards as directed by House Bill (HB) 511 from the 2005 legislature; and a number of issues related to charter schools. The task force also explored a number of new subjects, including high-growth districts and schools; issues related to rural and very small schools; alternative capital financing options, including tax increment financing and industrial revenue bonds; and opportunities for energy-efficient school buildings.

Acting on the recommendations of the PSCOOTF, the 2006 legislature passed and the governor signed into law Laws 2006, Chapter 95, partial veto (p.v.), amending the Public School Capital Outlay Act to:

- increase distributions for lease payments owed by schools, including charter schools, from \$600 to \$700;
- provide for partial state funding to school districts for the development of five-year facilities master plans, including full funding for some of the smaller districts;
- allow the use of state funding for demolition of abandoned school buildings;
- create a process to identify and correct serious outstanding deficiencies at the New Mexico School for the Blind and Visually Impaired (NMSBVI) and the New Mexico School for the Deaf (NMSD) if additional funding is provided;
- exempt all PSFA staff from provisions of the Personnel Act; and
- create a program for advancing to a school district the local matching share otherwise required if the money is for a "qualified high priority project", which is defined as a project in a high-growth area (also defined in the legislation). The legislation provides that once a school district receives an advance of the local share, it is no longer eligible to receive state funding for future projects until the amount advanced is fully recouped by the amounts that would otherwise have been granted by the state.

Additional legislation passed and signed into law:

- requires districts to submit a five-year facilities plan to the PSFA before beginning any PSCOC project;
- eases restrictions on the limits on school district cash balances and allows the balances to be used for the local match required for PSCOC grant awards;
- creates the New School Development Fund to provide funding for school districts for one-time expenditures associated with the opening of new schools;
- amends the Procurement Code to allow the PSFA to be its own central purchasing office;
- appropriates funding to continue the development and implementation of the facility information management system (FIMS) program, a uniform web-based system to manage maintenance for school district facilities; and
- allocates funding to improve the indoor air quality of public schools.

### ***2006 Interim and 2007 Legislation***

During the 2006 interim, the task force heard testimony about the continuing statewide implementation of the FIMS program and school district facilities master plans; revision of current PSFA oversight and review responsibilities, as well as concerns about a perceived PSFA staff focus on regulation rather than assistance; cooperation among school districts, counties and municipalities regarding issues related to growth; energy-efficient school buildings; factors affecting construction costs; an update on development and implementation of educational technology adequacy standards as required in HB 511, passed by the 2005 legislature; and concerns about offsets for direct appropriations.

PSCOOTF endorsements for legislation for the 2007 session addressed testimony that the task force heard during the 2006 interim, particularly the effects and some unintended consequences of legislation enacted over the previous six or seven years. Recommendations in the task force "omnibus" bill that were enacted and signed into law (Laws 2007, Chapter 366, p.v.) included the following:

- exemption from PSFA approval of school construction projects costing \$200,000 or less;
- the following amendments to the Public School Capital Outlay Act:
  - reduction of offsets from future projects awards for special appropriations by 50 percent if the special appropriation is for a project that ranks in the top 150 projects statewide;
  - transfer of the offset against a local school district for special appropriations for state-chartered charter schools from the school district to the state-chartered charter school;
  - allowance of PSCOC grant assistance to purchase a privately owned facility that is already in use by a school district if the facility meets specified requirements;
  - provision for additional time to correct outstanding deficiencies in the remaining deficiencies correction process, including some roofing projects;

- an increase in lease reimbursement payments from \$600 to \$700 per membership (MEM) with yearly increases for inflation; and
- an extension of time for the lease payments to 2020 and an allowance for limited leased administrative space to qualify for the lease reimbursement;
- an amendment to the Public School Capital Improvements Act (SB 9) to increase the state guarantee from \$60.00 to \$70.00 per mill per unit with additional annual increases for inflation;
- amendments to the Public School Buildings Act (commonly known as HB 33) to:
  - allow a percentage of revenues to be used for project management;
  - increase the period for which a tax may be imposed from five to six years to track with SB 9 and other school district elections;
  - require that future local board bond resolutions contain the capital needs of charter schools based upon the appropriate five-year plans; and
  - require that the proportionate revenue from future HB 33 taxes approved by voters be distributed directly to charter schools;
- amendments to state statute to assist with implementation of the constitutional amendment approved by voters in the 2006 general election whereby lease purchases are not considered debt in the constitutional sense, allowing school districts to enter into lease-purchase agreements without the leases being subject to voter approval; and
- amendments to the Procurement Code to provide for a contractor-at-risk mechanism for construction of education facilities.

Since 2003, when all school districts became eligible to apply for public school capital outlay funds and the adequacy standards were made operational, the task force has heard testimony that some students live in school districts that may never have a large enough property tax base to be able to finance the building of facilities that can ever go above adequacy standards. The governor vetoed language in the "omnibus" bill that would have established a process to allow a school district to be eligible for an additional "beyond-adequacy" award if the PSCOC based it on certain qualifications, including a state share of 70 percent or greater, voter approval of at least nine mills in property taxes for schools and eligibility for free or reduced-fee lunches of 70 percent or greater.

### ***2007 Interim and 2008 Legislation***

PSCOOTF recommendations to the 2008 legislature resulted in the passage of an "omnibus" measure (Laws 2008, Chapter 90, p.v.) that proposed to amend the Public School Capital Outlay Act to allow the PSCOC to make awards above adequacy to qualifying school districts in addition to their standards-based funding. This section of the legislation was vetoed by the executive and did not become law. Other provisions of the bill that managed to avoid the veto pen include provisions to reduce the offset from a PSCOC grant award for direct appropriations made for joint use with another governmental entity; to provide an increased grant award to districts with a demonstrable exemplary record of preventive maintenance; to reauthorize continuation of FIMS funding; and to appropriate funding to the already established

New School Development Fund for fiscal year (FY) 2009 and subsequent fiscal years for distributions to school districts for equipment and other nonoperating costs unique to the first year of a new school's operation.

Other PSCOOTF-recommended legislation did not receive executive messages and therefore were not considered by the 2008 legislature, including measures to repeal subcontractor bonding requirements, to allow charter schools to transfer chartering authorities at any time and to expand Public School Insurance Authority coverage to include community use of a public school building.

### ***2008 Interim and 2009 Legislation***

PSCOOTF recommendations to the 2009 legislature reflected the task force's focus on an examination of the ramifications of the Charter Schools Act's requirement that charter schools be located in public facilities by 2010 and other charter school facility issues; policies to encourage the joint use of school facilities by other governmental, community and certain private entities; the relationship of funding to provide adequacy and space flexibility; and costs related to revisions to the statewide adequacy standards.

Legislation based on PSCOOTF recommendations that passed the 2009 legislature and were signed into law by the governor include the following in Laws 2009, Chapter 258 (p.v.):

- amendments to the Charter Schools Act to extend to 2015 the deadline for charter schools to be located in public buildings;
- amendments to the Public School Capital Outlay Act to:
  - provide \$10 million to be awarded for expenditure in FY 2010 through FY 2012 for a roof repair and replacement initiative;
  - limit lease payment assistance for lease-purchase arrangements to charter school facilities;
  - remove the limit on the amount of lease payment assistance funds that may be awarded; and
  - require that federal funds received by a school district or charter school for nonoperating costs be included in the district's or charter school's offset; and
- amendments to the Public School Capital Improvements Act to:
  - expand the definition of "capital improvements";
  - require bond resolutions to include charter school capital improvements; and
  - require proportional distributions of bond proceeds and state match dollars to charter schools.

The governor vetoed language in this measure that would have provided Public School Capital Outlay Act funding to pay for lights and bleachers for athletic fields at certain rural high schools and authorized an increase in grant assistance for qualifying rural high schools. The governor vetoed similar legislative language allowing an increase in grant assistance for certain

rural high schools that passed in the 2008 session.

Other legislation that passed the 2009 legislature and was signed into law includes the following:

- amendments to the Public School Insurance Authority Act to allow for insurance for joint use of school buildings (Laws 2009, Chapter 198);
- a measure that appropriates \$575,000 from the Public School Capital Outlay Fund (PSCOF) to develop and implement a geographic information system (Laws 2009, Chapter 115);
- amendments to the Public School Capital Outlay Act to include the NMSBVI and the NMSD in the statewide deficiency corrections program (Laws 2009, Chapter 37); and
- new legislation to enact the Qualified School Construction Bonds Act to provide statutory language to implement the "qualified school construction bonds" program included in the federal American Recovery and Reinvestment Act of 2009 (ARRA).

### ***2009 Interim and 2010 Legislation***

During the 2009 interim, the task force heard testimony about, among other issues, the costs associated with subcontractor bonding, public school capital outlay project planning (development and implementation of education specifications), the effects of the broad economic decline that began in 2008, charter school facility issues and the positive effects of passage of the ARRA that have saved the state from massive budget cuts.

Legislation that passed in 2010 and was signed into law includes the following:

- amendments to the Public School Capital Outlay Act (Laws 2010, Chapter 104, p.v.) to:
  - extend the roof repair and replacement initiative sunset date from 2012 to 2015;
  - require that money distributed from the PSCOF to the state fire marshal or the Construction Industries Division of the Regulation and Licensing Department be used to supplement, rather than supplant, appropriations to those agencies;
  - allow the PSFA to manage procurement for certain emergency school projects;
  - require the PSCOOTF to continue the work group studying performance-based procurement issues for public school capital outlay projects and report findings to the legislature and the executive before the 2011 legislative session; and
  - repeal sections of the law passed during the Forty-Ninth Legislature, Second Session, that appropriated \$29.9 million from the PSCOF directly to the Public School Insurance Authority to pay property insurance premiums and charter schools (including Albuquerque Public Schools); and
- amendments to the Qualified School Construction Bonds Act to clarify the methodology for allocation of bonding authority (Laws 2010, Chapter 56).

## ***2010 Interim and 2011 Legislation***

Key issues that the PSCOOTF addressed were charter school facility issues, which were discussed at almost every meeting. The task force heard testimony that legislation passed in 2006 requires districts to share Public School Buildings Act (HB 33) funds with charter schools and that legislation passed in 2009 with the same requirement for the Public School Capital Improvements Act. Representatives from charter schools and from the PED told the task force that several districts recently had HB 33 elections that did not include charter schools in the proclamation. PSFA staff presented information regarding a potential "incubator process" for charter school startups. The task force co-chair requested staff to work on the issue during the 2011 interim and to bring a more fully developed plan to both the PSCOC and the PSCOOTF for consideration for legislation for the 2012 session. The task force also spent time at several meetings discussing issues related to PSFA and/or PSCOC approval of leases and lease-purchase agreements.

During the course of the 2010 interim, PSCOC and PSFA staff determined that enough funding would be available from supplemental severance tax bonds to allow for the awarding of special short-cycle, standards-based planning grants to qualify districts among the top 60 in the New Mexico Condition Index (NMCI) rankings. The task force heard a presentation from the PSCOC chair and the PSCOC Awards Subcommittee chair on the funding for grant awards, criteria for making grant awards and potential grant award recipients.

The 2010 recommendations of the PSCOOTF continued the work of the task force in terms of monitoring the continuing implementation of the standards-based process established in the Public School Capital Outlay Act while continuing to be mindful of the state's commitments related to the *Zuni* lawsuit and the standards-based process for allocating PSCOC funds.

During the previous four years, the task force endorsed legislation, which did not pass, to eliminate or modify the statutory requirements for the bonding of subcontractors for public school projects. In response to continued concerns and a requirement in the "omnibus" bill, the task force continued and expanded the work group to examine the cost and benefits of bonding subcontractors on public school projects. The work group included task force members as well as representatives from the General Services Department, the PSFA and various representative groups from the construction industry. The group met on August 30 and again on October 7 and was facilitated by a contract professional to bring forth recommendations to the task force.

Members who were present at the last meeting of the task force work group agreed upon the following recommendations:

- legislation: increase the subcontractor bonding threshold from \$125,000 to \$250,000;
- rule changes: make changes in the New Mexico Administrative Code to modify proposal submission requirements and the resident preference; and
- process changes for the PSFA: develop a standardization template for submission of

requests for proposals for construction, with detailed instructions; develop a web-based training module for contractors and subcontractors; and develop a process for web-based training for evaluation of members and require members to acknowledge completing it.

PSCOOTF-endorsed legislation for the 2011 legislature that was signed into law included:

- Laws 2011, Chapter 11 (HB 113), in which the Public School Capital Improvements Act and the Public School Buildings Act were amended to require charter schools to report anticipated and actual expenditure of distributions made pursuant to those acts; and
- Laws 2011, Chapter 69 (HB 283), which amends the Public School Capital Outlay Act to require that on or after July 1, 2011, a new charter school cannot open or an existing charter school cannot relocate unless the facilities of the new or relocated school have an NMCI rating equal to or better than average for all New Mexico public schools for that year, and which provides 18 months for charter schools to achieve this rating. The bill also exempts a school district that leases facilities to a charter school from State Board of Finance approval, and it requires PSFA approval before entering into a lease agreement or lease-purchase agreement for school facilities or before applying for a grant for lease payment.

### ***2011 Interim and 2012 Legislation***

The PSCOOTF addressed several key issues during the interim, including modifying statutory requirements for the bonding of subcontractors on public school projects. A subcommittee was appointed consisting of task force members, representatives from the General Services Department and the PSFA, legislative staff and representatives from a variety of construction industries. The subcommittee met on October 17 and November 10 in Santa Fe to bring forth recommendations for the task force's consideration. Members present at the final meeting of the subcommittee agreed on several recommendations, only one of which required legislative action: amending the Procurement Code to clarify the use of "best and final offer" in relation to requests for proposals for construction, maintenance, services and repairs. Other changes were administrative and related to changes in PSFA guidelines and the New Mexico Administrative Code.

The PSCOOTF also spent time considering issues unique to the NMSD and the NMSBVI. Working together with legislative staff and appropriate staff members from the two schools, PSFA staff members were able to provide the task force the opportunity to review and comment on proposed statutory and rule changes that would make the NMSBVI and the NMSD eligible to participate in the standards-based process.

One of the task force's policy recommendations was enacted by the 2012 legislature but

was vetoed by the governor: the bill to allow the PSCOC to make optional or adjust the automatic Consumer Price Index rate for the lease-assistance program. Laws 2012, Chapter 53 (SB 196) allows the NMSBVI and the NMSD to participate in the Public School Capital Outlay Act standards-based process. Both of these special schools, which are established by the Constitution of New Mexico, have their own boards of regents and are overseen by the Higher Education Department, even though they are pre-kindergarten through twelfth grade schools. Enactment of this measure provides an additional source of funding for the capital outlay needs of these two historic institutions.

### ***2012 Interim and 2013 Legislation***

At the task force's request, the PSFA developed a series of policy briefs for task force members to use as resources for their 2012 interim policy discussions. These in-depth policy briefs provided background material on issues related to the statutory lease-assistance program, including standardizing language in lease documents, a policy review of the Public School Capital Outlay Act, capital outlay funding formula issues and charter school facilities issues. The briefs also provided policy options in each of these areas, some of which required legislative change and others that required changes to the New Mexico Administrative Code or PSCOC guidelines.

After discussion throughout the 2013 interim, the task force endorsed legislation to: (1) allow an annual distribution from the PSCOF for building systems repair, remodel or replacement; (2) allow the PSCOC more flexibility to determine local match waiver eligibility; (3) allow the PSCOC to make optional or adjust the automatic Consumer Price Index rate for the lease-assistance program; (4) provide a separate appropriation from the PSCOF to increase availability of funding for deferred maintenance; (5) amend the Public School Capital Outlay Act to reestablish the Charter School Capital Outlay Fund, which was repealed July 1, 2012, and to reestablish criteria for grant awards from that fund; and (6) amend the Charter Schools Act to allow the PSCOC to recommend suspension, nonrenewal or revocation of a charter based on the charter school's facility condition.

Two other task force-endorsed bills did not pass — one that would have delayed the repeal of the Charter School Capital Outlay Fund and one that would have made more consistent the language in the Procurement Code that addresses competitive sealed proposals.

### ***2013 Interim and 2014 Legislation***

With a record 18 new members (including, for the first time, nine advisory members), the task force began its tenth year of overseeing the implementation of the public school capital outlay standards-based process with discussion of a number of basic issues at its first two meetings of the interim, including staff presentations on interim committee procedures, a primer and brief background review of the task force's purpose and history and a review of the *Zuni* lawsuit. The task force also heard presentations from the state investment officer and his deputy

on the Public School Capital Outlay Act funding stream, which is the Severance Tax Permanent Fund, and issuance of severance tax bonds; a report on the current PSCOC awards; and a presentation from the New Mexico Finance Authority on other sources of funding to finance school-related buildings outside Public School Capital Outlay Act provisions.

The task force spent time at each meeting discussing concerns about the availability of facilities for charter schools to meet the statutory requirement that all charter schools be in public buildings by 2015, which is always a topic of concern. PSFA staff provided presentations on PSCOC finances, funding allocations and the Facilities Condition Index, as well as on utilization and maintenance issues related to public school facilities. PSFA staff also provided an update on the current status of the development of a standardized lease form as well as an update on the status of charter schools already in public buildings. School district staff and PSFA staff provided a presentation on opportunities to lease public spaces that local districts had been using.

Once again, the task force endorsed a bill to provide funding for building systems, and, once again, the bill did not pass. However, the bill to allow the PSCOC to provide allocations to purchase educational technology to meet assessments requirements of the common core currently adopted and being implemented by the PED did pass and was signed into law by the governor.

### ***2014 Interim and 2015 Legislation***

One of the areas that the task force considered during the 2014 interim focused on several possibilities for reprioritizing the current distribution of proceeds from the sale of supplemental severance tax bonds. Task force members heard testimony from PSFA staff regarding a solution that would not result in degradation of public school facilities while allowing for rebuilding of the Severance Tax Permanent Fund. Task force members agreed that achieving a balance between the two policy issues would be difficult but also agreed that some action must be taken.

During the first meeting of the interim, task force members learned that the Gallup-McKinley County School District (GMCS D) had requested from the Eleventh Judicial District judge in the *Zuni* lawsuit a status conference on the district's concerns with implementation of the standards-based process over the past 12 years. The district was granted the status conference in March. Several times during the interim, the task force took testimony from GMCS D representatives regarding the possibility of addressing the district's concerns with the standards-based process through administrative solutions. The task force was provided a presentation from the PSCOC and the PSFA explaining that about half of the GMCS D concerns would require legislative solutions, including funding of teacherages, implementation of provisions of Title IX of 1972 federal legislation that mandated equal opportunities in athletics for male and female athletes, construction of concession stands and other amenities for high school playing fields, facilities for Navajo language instruction, additional funding for facilities maintenance and state match requirements for PSCOC grant awards.

Besides hearing testimony from the PSCOC, PSFA and invited presenters on its statutory

duties, the task force heard testimony on the continuing development of standardized lease agreements, the Office of the State Auditor's report on the agency's risk review of four charter schools that resulted in the Federal Bureau of Investigation raids on the schools, the availability of public facilities for charter schools by the 2015 deadline and potential and actual conflicts of interest inherent in some charter school operating models.

At the task force's final meeting of the interim, members agreed to endorse for the third year in a row potential legislation to allow the PSCOC to provide temporary annual allocations to address building systems needs in existing buildings.

### ***2015 Interim and 2016 Legislation***

Task force work during the 2015 interim focused on several issues in addition to statutory requirements, including updates on reopening of the *Zuni* lawsuit; continued implementation of the Broadband Deficiencies Correction Program; implementation of the systems-based grant request program; maintenance, together with "right-sizing" the state's school buildings; charter school facilities issues; and an in-depth look at the public school capital outlay funding formula.

After having been endorsed by the task force and considered by the legislature for three consecutive years, a bill to allow for PSCOC funding for school districts to address building systems needs for existing school buildings finally passed and was signed into law. The new law allows the PSCOC to use Public School Capital Outlay Act funds to address systems needs without having to fund an entire, full-fledged building project.

PSCOOTF members spent a great deal of time discussing the availability of public facilities for charter schools, almost always a topic of concern and discussion at task force meetings, to meet the statutory requirement that charter schools be in public buildings by July 1, 2015. Staff and charter schools representatives testified that the 2015 deadline had come and gone without critical problems housing students in public buildings because of flexibility in statutory exceptions and phased-in implementation. PSCOOTF members noted concerns about conflicts of interest that seem to be inherent in some charter school operating models.

The task force authorized an in-depth study of the capital outlay funding formula and its performance as an "equalizing" mechanism since its implementation during the 2004 funding cycle, as well as the formula's effect on two disequalizing realities: (1) the political process for direct appropriations; and (2) that reliance on assessed valuation per student as a factor in the funding calculation creates some disequity. The task force established a subcommittee to study these issues and work with a contractor, the University of New Mexico's Bureau of Business and Economic Research (BBER). The BBER contractors were unable to finish the study during the 2015 interim but did report on possible standardization of the data collection process for reporting data.

By the end of the interim, the task force reached consensus on the following issues

related to school district property tax bases and the funding formula:

- in rural areas, private range land and crop land may provide substantial taxable value that is not necessarily indicative of the capacity of rural landowners to pay for school facilities;
- property valuations are subject to significant variability in districts in which oil and gas extraction comprise a significant share of property valuation;
- even though property valuations may be high in certain urban areas, they may not be indicative of the local population's ability to pay for school improvements; and
- the way in which the funding formula addresses overlapping school systems.

Legislation enacted in 2015 will have the longest-term effect on the public school capital outlay standards-based funding capacity. It amends the Severance Tax Bonding Act to phase in reductions in the statutory limits of supplemental severance tax bonds, the primary funding stream for the standards-based process. Beginning in fiscal year 2019, the funding stream's tax capacity will be reduced by 1.6 percent, and when fully phased in, revenue available to finance issuance of supplemental severance tax bonds to support the standards-based process will be reduced by 6.4 percent.

# Section 6

ELEVENTH JUDICIAL DISTRICT COURT  
COUNTY OF MCKINLEY  
STATE OF NEW MEXICO

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NO: CV-98014-II

THE ZUNI PUBLIC SCHOOL DISTRICT, et al.,

Plaintiffs,

THE GALLUP-MCKINLEY SCHOOL DISTRICT NO. 1, et al.

Plaintiff-Intervenors

v.

THE STATE OF NEW MEXICO, et al.

Defendants

**REPORT of SPECIAL MASTER**

**Introduction and Summary**

On October 14, 1999 this court, after considering the briefs and oral arguments of the parties, entered a Partial Summary Judgment, determining that, "[T]he current funding of capital improvements for New Mexico's school districts violates Article XII, Section 1 of the New Mexico Constitution". The court also found that the disparity in bonding capacity, and differing taxable land values among the school districts created a lack of uniformity for funding capital improvements. To remedy the constitutional violation and past inequities, the State was given until July 28, 2000 in which "to establish and implement a uniform system" for future capital improvements as required under

Article XII, Section 1 of the Constitution.<sup>1</sup> Finally, the court reserved jurisdiction to review any plan developed by the State, and to impose sanctions for failure to adopt “an adequate and constitutional funding system.”

Subsequently, the court convoked a Status Conference with counsel on December 19, 2000, and was presented with a report of the Public School Capital Outlay Task Force. A Memorandum commemorating the conference was filed on February 14, 2001 (State Exh. 2, last entry). Paragraphs 6 and 7 of the Memorandum signed by Judge Rich state as follows:

6. This court found this report and its recommendations as presented by Task Force Chairman Dean Robert Desiderio to reflect a substantial and good faith effort.

7. This court further recognizes that any ultimate solution requires further legislative consideration and enactment.

A copy of the Report of the Public School Task Force dated December 2000 is included with this filing as State Exh. 8.

In 2000 House Bills 31 and 32 (Pltfs.’ Exh. 5 and 6) were signed by the Governor and provided for the use of supplemental severance tax bonds for the funding of public school capital projects. On April 5, 2001, Senate Bill 167 was signed by the Governor which provides for considerable programmatic changes and very substantial additional revenues to help service the capital needs of the public schools (State Exh. 13) primarily through supplemental severance tax bonds.

On April 18, 2001, approximately two weeks after S.B. 167 became law, Judge Rich convoked another Status Conference which resulted in the court determining that a special master “be appointed to delineate and hear the remaining issues and to hold and conduct such evidentiary hearings

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<sup>1</sup> This section provides as follows: A uniform system of free public schools sufficient for the education of, and open to, all children of school age in the state shall be established and maintained.

as are necessary" (State Exh. 2, first entry). On May 8, 2001 pursuant to Judge Rich's Order, the undersigned was appointed as special master.

On or about July 2, 2001 in a motion filed by the plaintiffs, the issue for decision was framed as follows:

The Plaintiffs and the Plaintiff-Intervenors now request the Special Master to hear testimony and other evidence as to whether the Defendants have complied with the court's order of developing and implementing a uniform system for funding capital improvements for New Mexico school districts.

However, as noted above, under paragraph 5 (p. 4) of the Partial Summary Judgment, the State was also required to have in place a uniform system by July 28, 2000, almost a year before the filing of the motion.

After a conference with counsel on June 14, 2001 at which time certain ground rules for a merits hearing were set, the hearing on the above issue was convoked in federal court in Albuquerque on October 24, 2001 which lasted for two and one-half days. During the hearing the following witnesses were heard by me:

Paul Cassidy, Dain Rauscher, financial analyst,

Margaret Garcia, Zuni School Board Member,

Janet Peacock, Chief Economist for the Legislative Council Services,

David Cockerham, Zuni Superintendent of Schools,

Robert J. Desiderio, Dean of the UNM Law School

and co-chair of the Public School Capital Outlay Task Force,

John Samford, Asst. Supt. of Business Services for the Gallup-McKinley Schools,

Kenneth Martinez, State Senator,

Larry Binkley, Financial Officer, City of Gallup,

**Dr. Forbis Jordan, a School Financial Reform Expert Witness,  
Steve Burrell, State Director, Public School Capital Outlay Unit, and  
Paula Tackett, Director, State Legislative Council, and  
Chair, Public School Capital Outlay Council**

**In addition, all exhibits offered by the parties were admitted in evidence and are included herewith for filing with the Clerk.**

**Based on my hearing the testimony of the witnesses, reviewing the transcript of most of the testimony, and reviewing the voluminous exhibits, I have concluded that for the reasons outlined in the accompanying Findings of Fact and Conclusions of Law, the state is to the extent possible under the circumstances, complying with the court's order requiring the development and implementation of a uniform system for funding capital improvements for New Mexico school districts. However, it is premature to completely judge the adequacy of the state's response to the court's Order. More time is needed to determine the efficacy of the state's deficiency corrections program, the adequacy standards for school facilities which must be adopted by September 2002, and the revenue streams for the funding of capital projects. What can be said at this point is that the state is engaging in a good faith attempt to rectify what all parties agree to have been a past failure to provide adequate resources for the funding of capital programs for the education of our children. Related to this failure is the inability of the plaintiffs to raise meaningful capital funds. Additionally, these poor school districts lack the political clout to fund needed capital projects with money generated by direct appropriations from the legislature, otherwise known as "pork". This practice conflicts with the constitutional principle requiring that a uniform system be in place for the education of our children.**

**The legislature will be meeting again in January. Notwithstanding the events of September 11<sup>th</sup>, it has the opportunity to address the issue of pork in order to insure a fair approach to the funding of our state's capital needs for its school-aged children. Nevertheless, based on the testimony of all of**

those who are working within the system on the matters in issue, I find that the state is attempting in good faith to establish and implement a sufficient uniform system for the funding and development of capital projects in our school districts.

I recommend to Judge Rich adoption of the foregoing views, as well as the following Findings of Fact and Conclusions of Law:

Findings of Fact

I

All parties agree that prior to the year 2000, the capital funding process for school districts was at least inadequate or non-existent for many, if not unfair and discriminatory (Tr. 92, 525-526).

II

Noting that a district court had ruled the system of funding capital improvements for New Mexico school districts to be unconstitutional, Senate Joint Memorial 21 was passed in 2000 during the second Special Session of the 44<sup>th</sup> Legislature (Pltfs' Exh. 4). It essentially provided for the appointment of a Task Force (sometimes referred to as a "Blue Ribbon Commission") to analyze the state's capital funding process, and to study options for a continuing funding mechanism therefor. In addition, the Task Force was to analyze the financial impacts of those options, and consider the differing property values in the various districts.

III

The Work Plan adopted by the Task Force required it to review the current and future needs for public school outlay projects, to review issues relating to federal "impact aid" funds and other revenues

received by school districts, and to develop and analyze the funding options as stated above (State Exh. 8, App. B).

#### IV

Throughout 2000 the Task Force conducted over ten public meetings regarding the details of the Work Plan (Id., App. C).

#### V

In December 2000 the Task Force issued its Report to the legislature (State Exh. 8). In summary, it recommended immediate state action to correct health, safety, and code violations in New Mexico schools, make necessary maintenance and repairs, and provide funding for Critical Outlay (Id. App. D, Table 1). The total recommended for funding these projects was more than \$550 million over a four-year period. Commencing in FY 05 through FY 06, funding for maintenance and repairs would be \$89 million in supplemental severance tax bonds, and funding for Standards-based Capital Outlay would be at \$100 million per year by the utilization of supplemental severance tax bonds, and other sources.

#### VI

On April 5, 2001, in response to the Task Force Report, the legislature passed and the governor signed Senate Bill 167 which is one of the most dramatic actions ever taken by the state to remedy disparities of capital funding among New Mexico school districts (Pltfs' Exh. 13; Tr. 466). Under its provisions outstanding, serious deficiencies affecting the health and safety of students is first addressed on a priority of need basis, financed entirely by the state over a three-year period through supplemental severance tax bonds. This source of funding should be permanent, without a cap, and generate \$65 to \$75 million a year for at least the next five years unless the statute is changed (Tr. 130-131). If not, this funding should continue indefinitely without the need to seek annual appropriations from the legislature, but subject to the market price of minerals sold (Tr. 469).

**VII**

Under S.B. 167 two hundred million dollars was appropriated to provide the initial funding for correcting health and safety deficiencies of facilities on a priority of need basis until the end of 2004 (Tr. 494-495). In addition under S.B. 9 another \$14 million a year will be available for other maintenance and repair needs (Id.). In summary, the State expects to spend \$70 million per year in Public Outlay for the next ten years and "two and \$300 million" in additional funding for correction of deficiencies (Tr. 530).

**VIII**

The following sums under the Capital Outlay Act were distributed or projected in the years indicated for the funding of capital projects in New Mexico School districts (Tr. 425-426):

1998 - \$17.5 million

1999 - \$33.5 million

2000 - \$33 million

2001 - \$103 million

2002 - \$118 million

**IX**

State Exh. 14, second entry, demonstrates the very substantial increases in capital funding since 1998 for the plaintiff school districts from the Public Outlay Fund. Since 1998, through August, 2001, the following sums were received by the plaintiff school districts:

Grants-Cibola - \$4,950,000

Gallup-McKinley - \$5,200,000

Zuni                      \$9,230,000

Total - \$19,380,000

In October, 2001 the following additional sums from the Public Outlay Fund were distributed to the plaintiff school districts (Tr. 430-431):

Grants-Cibola	\$6,000,000
Gallup-McKinley	\$8,100,000
Zuni	<u>\$1,700,000</u>
Total	\$15,800,000

Combining the two amounts results in a total amount of \$35,180,000 having been received by the plaintiff school districts from the Public School Capital Outlay Fund since 1998. It does not include significant matching funds under S.B. 9, and Impact Aid which are also shown on the exhibit.

X

Under S.B. 167 (Pltfs.' Exh. 13 at p. 16), the state must issue statewide adequacy Standards for facilities applicable to all school districts. The Standards must establish the minimum acceptable level for the physical construction and capacity of buildings, the educational suitability of facilities, and the need for technological infrastructure. During the hearing the latest draft of the Standards with revisions up to October 1, 2001 were admitted in evidence as S.M. Exh. 6.

XI

The Standards are too detailed and diverse to summarize the content, and plaintiffs' counsel did not have access to them until they were admitted. However, an attachment to the exhibit indicates that at least five public hearings have been held at various locations in the state, and numerous groups and individuals have been consulted on matters affecting the Standards. While the State Superintendent of Public Instruction believes that the Standards require a high level of quality in the facilities (Tr. 525), the Public School Capital Outlay Council may waive, supplement, or modify a Standard as needed (Tr. 505). The goal of the Standards is not to achieve uniformity; "our goal is to achieve a uniform system" (Tr. 231). The Standards have been developed by many technical experts working with a

subcommittee of the Council (Tr. 509-510). At this time, the Standards are a "work in process" (Tr. 157-158); however, the statute requires that they be issued no later than September 1, 2002 (Pltfs.' Exh.13, p. 16).

## XII

Once the Standards are adopted and issued, school districts may apply to the Capital Outlay Council for the funding of projects (Tr. 140-141, 415-416, 442). Using a computer model and data base the proposals will be ranked according to need based on a comparison of the condition of a facility as compared to the applicable Standard thereby establishing priorities in the funding process (Tr. 467, 484).

## XIII

Over forty states have been litigating constitutional issues similar to ours regarding the requirement that New Mexico maintains a uniform system sufficient for the education of our children. While the wording of the constitutional provisions may vary from ours, it appears that there are basically two approaches for settling the constitutional debate: Equity v. Adequacy. From Dean Desiderio's perspective, practically all of which I credit and endorse, the equity approach of providing equal-per-student funding does not result in equal education because of the disparities related to special needs throughout the school districts, and the adequacy approach presents the best method for the funding of projects (State Exh. 8, app. E at p.6). The equity approach also tends to sacrifice local control to some extent (Id. p.7).

In contrast, adequacy standards present fewer practical problems. As Dean Desiderio points out, the "establishment of minimum standards of education define(s) what it takes to adequately educate students while identifying those districts that fail to comply" (Id.). Funding for those districts lacking resources will be provided by the state in order to meet the Standards. He adds that our sister

state Arizona is also required to provide a uniform system for the education of students and highlights the two requirements that must be met in order to withstand a constitutional challenge: 1) there must be adequate facility standards coupled with state funding for the projects not in compliance therewith, and 2) the funding mechanism must not cause substantial disparities between districts. To Dean Desiderio, adequacy standards translate into quality education for every student (Tr. 212). Finally, he states that the "trend in school finance has shifted from equity to adequacy" (State Exh. 8, app. E, p.8).

#### XIV

It will take at least three to five years in order to bring all facilities in the state up to an adequate level. When this is accomplished, it is contemplated S.B. 9 funding will be at a sufficient level to provide maintenance and repair funding of the facilities for the indefinite future (Tr. 210-211).

#### XV

The state must continuously monitor to assure that whatever it takes must be done to provide a quality education (Tr. 212). Dean Desiderio believes the Standards when adopted will contain provisions affecting at-risk and special education students (Tr. 217). Also, a status report apparently was made to the legislature in December 2001 on the work of the Task Force.

#### XVI

In 2000 the legislature passed and the governor approved direct appropriations, also known as "pork", for the funding of capital projects in certain school districts having political clout. Similarly, in 2001 in excess of \$28 million of pork was passed by the legislature; however, the governor vetoed this legislation (Pltfs'. Exh. 17, p. 3; Exh.18, p. 2).

#### XVII

Direct legislative appropriations or "pork" conflict with the constitutional provision which requires that the state provide a sufficient uniform system of education. Dean Desiderio is troubled by

it to the extent that unless changes are made, there will be "more and more cases like this" one because the system won't work (Tr. 241). Similarly, Dr. Forbis Jordan, the State's expert witness, testified that from a finance reform perspective, the use of pork can not be defended because it contributes to non-uniformity (Tr. 386). Finally, State Senator Kenneth Martinez testified that "pork" should be a recognized equalization element in the capital funding formula and should be handled in a similar manner to that used in the operational budget (Tr. 301-302). I adopt and credit this cited testimony of Dean Desidorio, Dr. Jordan and Senator Martinez.

### XVIII

As noted by Judge Rich in his Memorandum of February 14, 2001 (State Exh. 2, last entry), I also find that the Task Force Report and recommendations evidences a "substantial and good faith effort" to address his concerns and rulings. Similarly, the work of the legislature in enacting S.B. 167, which appropriates very substantial funds for the purposes described in these findings, is further and continuing evidence of good faith. To this extent, and since Judge Rich specifically noted that in his memorandum that "any ultimate solution" will require further "legislative consideration and enactment", I find the July 28, 2000 deadline for correction of the unconstitutional deficiencies to be unrealistic given the vagaries of the legislative process. I further find that all parties are acting in good faith to obtain a sufficient uniform system of education aptly described herein.

### XIX

At this point the parties must wait for the Standards to be promulgated so that they may be applied to school districts' inventory of needs, and be addressed in some priority fashion (Tr. 380). In short, more time is needed to see how the process develops before Judge Rich should impose any sanctions.

XX

All parties to this suit believe that the state has made great strides and efforts in an attempt to remedy the lack of capital funding for the school districts, especially the poorer ones (Tr. 552-554, 556). As Mr. VanAmberg put it: "the current system and as proposed is not too far off" (Tr. 559).

XXI

The attorneys were not only well prepared, but also presented their positions competently and professionally, both at the hearing and in their submissions.

### Conclusions of Law

I

At the time this litigation was commenced, the state's method of financing the capital needs of the school districts violated Article XII, Section 1 of the Constitution in that it created substantial and impermissible disparities among the districts, thereby perpetuating a non-uniform system for the funding of capital projects in our school districts.

II

Since 1998 the state has made a substantial effort to rectify the disparities as outlined in the Findings. While many improvements in our school facilities are still in the planning state, I conclude that at this time the state is in good faith and with substantial resources attempting to comply with the requirements of Judge Rich's previous directions.

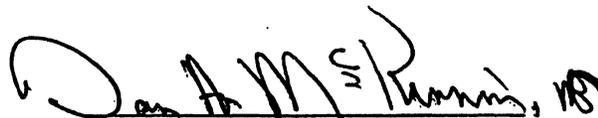
III

Because the use of direct appropriations necessarily removes substantial funds from the capital outlay process where merit and need on a priority basis dictate how funds are to be distributed, the state should take into account in its funding formula these appropriations as an element thereof.

IV

While the state has shown good faith, it should be required to account to this court in detail about the status of all of its efforts and programs to bring the state in compliance with our constitutional requirement. This should include a mechanism for periodic review of the adequacy Standards to insure that education needs are not judged by out of date Standards. The timing and frequency of such accountings is left to the court.

Respectfully submitted,



Dan A. McKinnon, III  
January 14, 2002

Certificate of Service

I certify that on January 14, 2002 I mailed copies of this Report to the Honorable Joseph L. Rich, District Judge, and all counsel of record. I further certify that on the same date I mailed the original of this Report for filing together with a transcript of the hearing, and all exhibits introduced into evidence at the hearing to Ms. Francisca Palochak, Chief Deputy Clerk.



Dan A. McKinnon, III

IN THE ELEVENTH JUDICIAL DISTRICT  
STATE OF NEW MEXICO  
COUNTY OF MCKINLEY

DISTRICT COURT  
MCKINLEY COUNTY  
N.M.

THE ZUNI PUBLIC SCHOOL DISTRICT, et al.,  
Plaintiffs,

2002 MAY 30 A 11: 29

THE GALLUP-MCKINLEY SCHOOL DISTRICT  
NO.1, et al.,

Plaintiffs-Intervenors

-vs-

No. CV-98-14-II

THE STATE OF NEW MEXICO, et al.,

Defendants.

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OFFICE OF ATTORNEY GENERAL

**ORDER APPROVING REPORT OF SPECIAL MASTER**

THIS CAUSE came before the Court pursuant to Rule 1-053 E (2), NMRA 2002. All parties were represented by counsel. Each party was given the opportunity to state its position regarding the Report of the Special Master.

**Background**

1. This Court entered a Partial Summary Judgment in favor of the Plaintiff/Intervenors (Plaintiffs) on October 14, 1999.
2. At the request of Plaintiffs, this Court agreed to and agreed to appoint a Special Mater to hear issues and conduct such evidentiary hearings as may be necessary. This was referenced in this Court's Status Conference Memorandum filed on April 24, 2001.
3. The Honorable Dan McKinnon was appointed as Special Master by this Court's Order filed on May 8, 2001.

4. The Special Master conducted an evidentiary hearing which took place over a three-day period beginning October 24, 2001. Hundreds of pages of exhibits were introduced into evidence. Twelve witnesses testified.

5. On January 14, 2002 the Special Master rendered his Report.

6. All Plaintiffs have filed objections to the Report in one form or another.

7. This Court held a hearing on the objections on May 2, 2002.

#### Standard Of Review

8. Rule 1-053 E (2), NMRA 2002 states in pertinent part:

(2) In an action to be tried without a jury, the Court shall accept the master's findings of fact unless clearly erroneous.

Further,

...the Court after hearing, may adopt the report or may modify it or may reject it in whole or in part or may receive further evidence or may recommit it with instructions.

9. "Clearly erroneous" within the rule that the Trial Court shall accept the Special Master's findings of fact unless they are "clearly erroneous" means findings not supported by substantial evidence. See *Lopez v. Singh*, 53 N.M. 245 (S.C. 1949).

10. If there is any testimony consistent with the Special Master's findings, they must be treated as unassailable. See *Witt v. Skelly Oil Company*, 71 N.M. 411 (S.C. 1963).

11. The Special Master's findings are presumed to be correct and where there is any testimony consistent with the findings, they must be treated as unassailable. See *State ex rel. Reynolds v. Niccum*, 102 N.M. 330 (S.C. 1985).

12. A Trial Court has the authority to consider the Conclusions of Law reached in the Report on a de novo basis. See *Lozano v. GTE Lenkurt, Inc.*, 122 N.M. 103 (Ct. App 1996).

#### **Report of Special Master**

13. The Report of the Special Master was based upon his synthesis of the testimony and his critical review of all exhibits. The Special Master had the unique opportunity to view the witnesses to determine their sincerity and credibility.

14. The Special Master clearly labored to present a Report to this Court which was concise, succinct and supported by the record. He has the thanks of this Court for a difficult job well done.

#### **Findings of Special Master**

15. The Findings of the Special Master has been reviewed in accordance with the above cited authorities. As to the Findings of Fact of the Special Master, the Court rules as follows:

- a. Finding No. I is adopted.
- b. Finding No. II is adopted.
- c. Finding No. III is adopted.
- d. Finding No. IV is adopted.
- e. Finding No. V is adopted
- f. Finding No. VI is adopted
- g. Finding No. VII is adopted
- h. Finding No. VIII is adopted
- i. Finding No. IX is adopted

- j. Finding No. X is adopted
- k. Finding No. XI is adopted.
- l. Finding No. XII is adopted
- m. Finding No. XIII is adopted.
- n. Finding No. XIV is adopted.
- o. Finding No. XV is adopted.
- p. Finding No. XVI is adopted.
- q. Finding No. XVII is adopted.
- r. Finding No. XVIII is adopted.
- s. Finding No. XIX is adopted.
- t. Finding No. XX is adopted.
- u. Finding No. XXI is adopted.

16. As to the Conclusions of Law of the Special Master, the Court rules as follows:

- a. Conclusion No. I is adopted.
- b. Conclusion No. II is adopted.
- c. Conclusion No. III is adopted.
- d. Conclusion No. IV is adopted.

17. The above Conclusion of Law<sup>s</sup> is supported by the Findings of Fact and the record in this cause and should be adopted. See *State ex rel. Reynolds*, supra at page 333 and *Witt v. Skelly Oil Company*, supra at page 412.

WHEREUPON, it is;

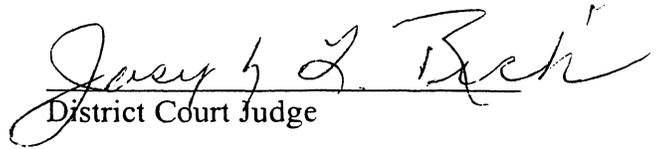
ORDERED, ADJUDGED AND DECREED as follows:

1. The Report of the Special Master is approved as corrected by the State's Motion for Corrections.

2. The objections of the Plaintiffs to the Report are overruled.

3. The Legislature has made some progress since this Court's Partial Summary Judgment but should continue its work in this area.

4. This Court reserves the right to hold status conferences or review of legislative activity subsequent to any session of legislature.

  
District Court Judge

## Impact Aid Districts

Alamogordo Public Schools  
Albuquerque Public Schools  
Bernalillo Public Schools  
Bloomfield Schools  
Central Consolidated Schools  
Cloudcroft Municipal Schools  
Clovis Municipal Schools  
Cuba Independent Schools  
Dulce Independent Schools  
Española Public Schools  
Farmington Municipal Schools  
Gallup-McKinley County Schools  
Grants-Cibola County Schools  
Jemez Mountain Public Schools  
Jemez Valley Public Schools  
Las Cruces Public Schools  
Los Alamos Public Schools  
Los Lunas Public Schools  
Magdalena Municipal Schools  
Maxwell Municipal Schools  
Peñasco Independent Schools  
Pojoaque Valley Public Schools  
Portales Municipal Schools  
Raton Public Schools  
Ruidoso Municipal Schools  
Taos Municipal Schools  
Tularosa Municipal Schools  
Zuni Public Schools

# Section 7

## A Primer on Public School Capital Outlay Funding in New Mexico

*By Sharon Ball, New Mexico Legislative Council Service*

Public school *capital outlay* funding, that is, funding used to purchase *capital assets* like buildings (as opposed to operating funds that are used to pay ongoing *expenses that are not capital assets*) is both a local and a state responsibility in New Mexico.

School districts can generate capital outlay revenues *from the state* through two statutory measures: one that guarantees a level of funding based on a district's ability to support its capital outlay needs through local property taxes, and another that provides funding to meet state adequacy standards for school facilities.

School districts can generate capital outlay revenues *locally* from the sale of bonds, direct levies, earnings from investments, rents, sales of real property & equipment, and other miscellaneous sources.

### DETAILS ON STATE SOURCES OF REVENUE:

#### ***Public School Capital Improvements Act:***

Also called "SB9" or the "two-mill levy," this funding mechanism allows districts, with voter approval, to impose a levy of up to two mills<sup>1</sup> for a maximum of six years.

Participating districts are guaranteed a certain level of funding supplemented with state funds if the local tax effort does not generate the guaranteed amount. The "program guarantee" is based on the school district's 40<sup>th</sup> day total program units<sup>2</sup> multiplied by the matching dollar amount (\$70 per program unit, plus consumer price index adjustments) multiplied by the mill rate stated in the voter approved resolution. The total revenue generated by the two-mill levy is subtracted to determine the amount of "matching," or guarantee funds the district will receive from the state (see also Public School Capital Improvements Act under "Local Support").

The Public School Capital Improvements Act also guarantees each district whose voters agree to impose the levy a minimum distribution from state funds of approximately \$5 per mill per unit (with yearly adjustments based upon the consumer price index).

#### ***Public School Capital Outlay Act:***

Enacted in 1975 and formerly called "critical capital outlay," this funding mechanism has provided for state funding of critical school district capital outlay needs that could not be met by school districts after they had exhausted other sources of funding. Generally, these were districts that had imposed the SB9 levy and were bonded to "capacity." Amendments enacted beginning in 2003, however, have changed the former "critical capital outlay" process to a new standards-based process that all school districts may access regardless of bonded indebtedness. The new

<sup>1</sup> A "mill" is \$.001. A mill levy is the number of dollars a taxpayer must pay for every \$1,000 of assessed value of taxable real property. In New Mexico, one third of the assessed value of qualifying real property is taxable, so a two mill levy would cost a property owner \$2.00 for each \$1,000 of taxable assessed value. A property worth \$100,000 in assessed value would have a taxable value of \$33,000. A two mill levy would therefore cost this property owner \$66.00 (that is, \$2.00 x 33 = \$66.00)

<sup>2</sup> On average, a student generates approximately two program units.

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process is based on the public school facilities adequacy standards that the Public School Capital Outlay Council (PSCOC) adopted in September 2002.

Provided for in statute, the PSCOC is required to investigate all applications for grant assistance from the Public School Capital Outlay Fund and determine grant amounts for each qualifying applicant district. The council's membership consists of the following representatives (or their designees):

- **Secretary of the Department of Finance & Administration (DFA)**
- **Secretary of Education**
- **Governor**
- **President of the New Mexico School Boards Association**
- **Director of the Construction Industries Division**
- **President of the Public Education Commission**
- **Director of the Legislative Education Study Committee**
- **Director of the Legislative Finance Committee**
- **Director of the Legislative Council Service**

Through legislation enacted in 1999, 2001, and 2003, and later amended, the standards-based public school capital outlay program was developed and established partially in response to a 1998 lawsuit filed in state district court by the Zuni Public Schools and later joined by the Gallup-McKinley County Public Schools and the Grants-Cibola County Public Schools. State district court Judge Joseph Rich found, in a partial summary judgment rendered in October 1999, that, through its public school capital outlay funding system, which relied primarily upon local property tax wealth to fund public school capital outlay, the state was violating that portion of the state constitution that guarantees establishment and maintenance of a "uniform system of free public schools sufficient for the education of ...all children of school age" in the state.

In 2001, the legislature also established a Deficiencies Corrections Program (DCP) to identify and correct serious deficiencies in all public school buildings and grounds that may adversely affect the health or safety of students and school personnel. All districts received DCP funding based on evaluation of deficiencies. Currently, all districts' DCP projects are completed or near completion.

In 2003, the legislature enacted a state share funding formula to take into account the availability of school district revenues from both bond levies and direct mill levies that support capital outlay. Relying primarily on the relative property tax wealth of a school district as measured by assessed property tax valuation per student, the funding formula calculation also takes into account the total mill levy applicable to residential property of the district for education purposes. The formula recognizes that the maximum state share of the most property-poor districts in the state can be a total of 100 percent state funding. The overall formula provides approximately an average state share for all districts of approximately 50 percent, while providing for a minimum state share of 10 percent.

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Also in 2003, the legislature created the Public School Facilities Authority (PSFA) to serve as staff to the PSCOC and, under PSCOC oversight, to administer the public school capital outlay standards-based program, which was implemented for the first time in 2004. The PSCOC developed the New Mexico Condition Index (NMCI), which ranks every facility in every school district based upon relative need, from the greatest to the least. The current NMCI database includes all 89 school districts, approximately 800 public school buildings in these districts, and 65,000 separate, distinct systems in those buildings. In all, about 200,000 specific line items feed into nine weighted categories. Working with PSFA staff, each school district is responsible for updating its respective buildings’ database as projects are funded.

Each year, the PSCOC updates and publishes the NMCI-ranked list, which includes the estimated cost of repair or replacement of each need on the list. In 2010, the total cost of repair or replacement for all of the state’s school district facilities was about \$3.4 billion for existing facilities. It did not include estimated costs for constructing new facilities in high-growth areas. Since the state lacks the resources to fund all facilities’ needs at once, each year, the PSCOC works down from the top of the list to fund needs as available revenues allow. Once the need has been funded, it drops down to the bottom of the ranked list, and lower level needs accordingly move up in priority.

Within the ranked needs database, deficiencies are divided into categories. Categories with higher importance, including life, safety, or health needs, get higher relative weights, placing those projects higher on the priority list.

**NMCI Ranking Categories and Weights:**

	<i>Data Category</i>	<i>Weight</i>
<b>1</b>	<b>Adequacy, life, safety, health</b>	<b>3.50</b>
<b>2</b>	<b>Potential mission impact/degraded</b>	<b>1.50</b>
<b>3</b>	<b>Mitigate additional damage</b>	<b>2.00</b>
<b>4</b>	<b>Beyond expected life</b>	<b>0.25</b>
<b>5</b>	<b>Grandfathered or state/district recommended</b>	<b>0.50</b>
<b>6</b>	<b>Adequacy: facility</b>	<b>1.00</b>
<b>7</b>	<b>Adequacy: space</b>	<b>3.00</b>
<b>8</b>	<b>Adequacy: equipment</b>	<b>0.50</b>
<b>9</b>	<b>Normal—within lifecycle</b>	<b>0.25</b>

In addition, adequacy of space is highly weighted so that districts’ needs generated by population growth also move those projects higher on the priority list.

The primary source of state funding for the standards-based process is the issuance of Supplemental Severance Tax Bonds (SSTBs). These bonds are issued by the state Board of

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Finance and paid for with revenue realized from taxes levied upon the extraction of oil and natural gas. Legislative reauthorization for the issuance of Supplemental Severance Tax Bonds on a year-to-year basis is not required, a condition that makes SSTBs a dedicated funding stream for public school capital outlay. Since its beginning in 2003, the standards-based funding process has provided over \$1.4 billion in state funding for public school capital outlay.

**Lease Assistance Payments:**

State statute authorizes the PSCOC to make grants to school districts and charter schools from the Public School Capital Outlay Fund to assist with lease payments for classroom space. The grants amount to the lesser of the actual lease payment or \$700 per student (adjusted yearly based on the Consumer Price Index (CPI)).

**Direct Legislative Appropriations:**

Sponsored by individual legislators, direct legislative appropriations are capital outlay project funding targeted for specific projects within the school district. Revenue sources can include the general fund, severance tax bonds, or statewide general obligation bonds. For FY 09, the legislature appropriated approximately \$39 million (which was reduced to approximately \$25.9 million after executive vetoes) from the general fund and from the sale of severance tax bonds for capital outlay projects and equipment in public school districts.

In response to state district court findings related to the Zuni Lawsuit regarding the disequalizing effect of direct legislative appropriations for capital outlay expenditures for school districts or individual schools, the 2003 legislature enacted a measure to require that an offset be applied against the state share of funds awarded to a school district by the PSCOC for all capital outlay projects (including those for educational technology) beginning with the 2003 legislative session. The offset is an amount based on the state share formula equaling 100 percent minus the state share percentage calculated by the formula, times the amount of the legislative appropriation, as shown in the example below:

**Example of How the Legislative Offset Works:**

<b>Legislative appropriation to a school</b>	<b>\$1,000</b>
<b>PSCOC award to that school's district</b>	<b>\$2,000</b>
<b>That district's local match percent</b>	<b>40%</b>
<b>Offset reduction in district's PSCOC award calculation (\$1,000 x 40%)</b>	<b>(\$400)</b>
<b>District's net PSCOC award amount (\$2,000 - \$400)</b>	<b>\$1,600</b>
<b>Total funds received by district (\$1,000 + \$1,600)</b>	<b>\$2,600</b>

*The most significant effect of the offset is not to reduce total funds that the district receives, but to potentially reduce funds available for higher priority needs, if the direct appropriation was for a lower-priority project than projects for which the district had applied for PSCOC award funding. In this case, the higher priority projects would have funding levels reduced by the amount of the offset.*

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**DETAILS ON LOCAL SOURCES OF REVENUES:*****Local General Obligation (GO) Bonds:***

GO bonds allow local school districts to seek voter approval to raise revenues to erect, remodel, make additions to, or furnish school buildings; to purchase or improve school grounds; to purchase computer hardware or software for student use in the classroom; or any combination of these purposes. Each district's issuance of bonds is subject to the constitutional (Article IX, Section 11, NM Constitution) limit of six percent of the assessed valuation of the district. Prior to the bond election, the district must request that the Public Education Department (PED) verify the district's remaining bonding capacity.

If the election is successful, the local school board, subject to the approval of the Attorney General, may begin to issue the bonds. The authorized bonds must be sold within four years of voter approval.

***Public School Capital Improvements Act:***

Commonly referred to as "SB9" or the "two-mill levy," this funding mechanism allows school districts to ask voters to approve a levy of up to two mills for a maximum of six years.

Funds generated through imposition of the two-mill levy may only be used to:

- Erect, remodel, make additions to, provide equipment for, or furnish public buildings;
- Purchase or improve public school grounds;
- Maintain public school buildings or public school grounds, including the purchase or repair of maintenance equipment, participation in the facility information management system (FIMS), make payments under contracts with regional education cooperatives (RECs) for maintenance support services and expenditures for technical training and certification for maintenance and facilities managements personnel, excluding salaries of school district employees;
- Purchase student activity buses for transporting students to and from extracurricular activities; and/or
- Purchase computer software and hardware for student use in classrooms.

***The Public School Buildings Act:***

Often referred to as HB33, the Public School Buildings Act allows districts to ask voters to approve the imposition of up to 10 mills for a maximum of six years on the net taxable value of property in the district.

HB33 funds may only be used to:

- Erect, remodel, and make additions to, provide equipment for, or furnish public school buildings;
- Make payments in accordance with a financing agreement entered into by a school district or a charter school to lease a building or other real property with an option to purchase for a price that is reduced according to payments made;

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- Purchase or improve school grounds;
- Purchase activity vehicles to transport students to and from extracurricular activities (This authorization does not apply to the Albuquerque school district); and
- Pay for administration of public school capital outlay projects up to five percent of total project costs.

A limitation to the use of HB33 requires that the voter-authorized HB33 tax rate, when added to the tax rates for servicing the debt of the school district and the rate authorized under the Public School Capital Improvements Act (SB9), cannot exceed a total of 15 mills. If so, the HB33 rate would be adjusted downward to compensate. This funding mechanism is most useful for districts with high assessed valuation and low bonded indebtedness.

***Educational Technology Equipment Act:***

Enacted in 1997, the *Educational Technology Equipment Act* provides the enabling legislation to implement a constitutional amendment approved by voters in 1996 to allow school districts to create debt, without submitting the question to voters, to enter into a lease-purchase agreement to acquire educational technology equipment.

***Public Building Energy Efficiency and Water Conservation Act:***

This is a self-funded program that allows school districts to enter into a guaranteed utility savings contract with a qualified provider to reduce energy, water, or conservation-related operating costs, if the cost of the program does not exceed the cost savings over a period of not more than ten years.

**DETAILS ON FEDERAL SOURCES OF REVENUES*****Impact Aid Funds:***

The federal government provides certain funds to school districts in lieu of local property taxes for children residing on federal lands or children having parents working on federal property.

***Forest Reserve Funds:***

Fifty-seven school districts in 22 New Mexico counties receive Forest Reserve funds. The counties in which these school districts are located receive 25 percent of the net receipts from operations (primarily timber sales) within their respective reserve areas.

**DETAILS ON MISCELLANEOUS SOURCES OF REVENUES**

Districts can also derive capital outlay funds from such sources as donations, earnings from investments, rent, and sale of real property and equipment. The legislature can also appropriate limited funds for capital outlay emergencies to the Public Education Department (PED) for distribution to public school districts, based upon need.

# Section 8

**PUBLIC SCHOOL CAPITAL OUTLAY REVENUE SOURCES**

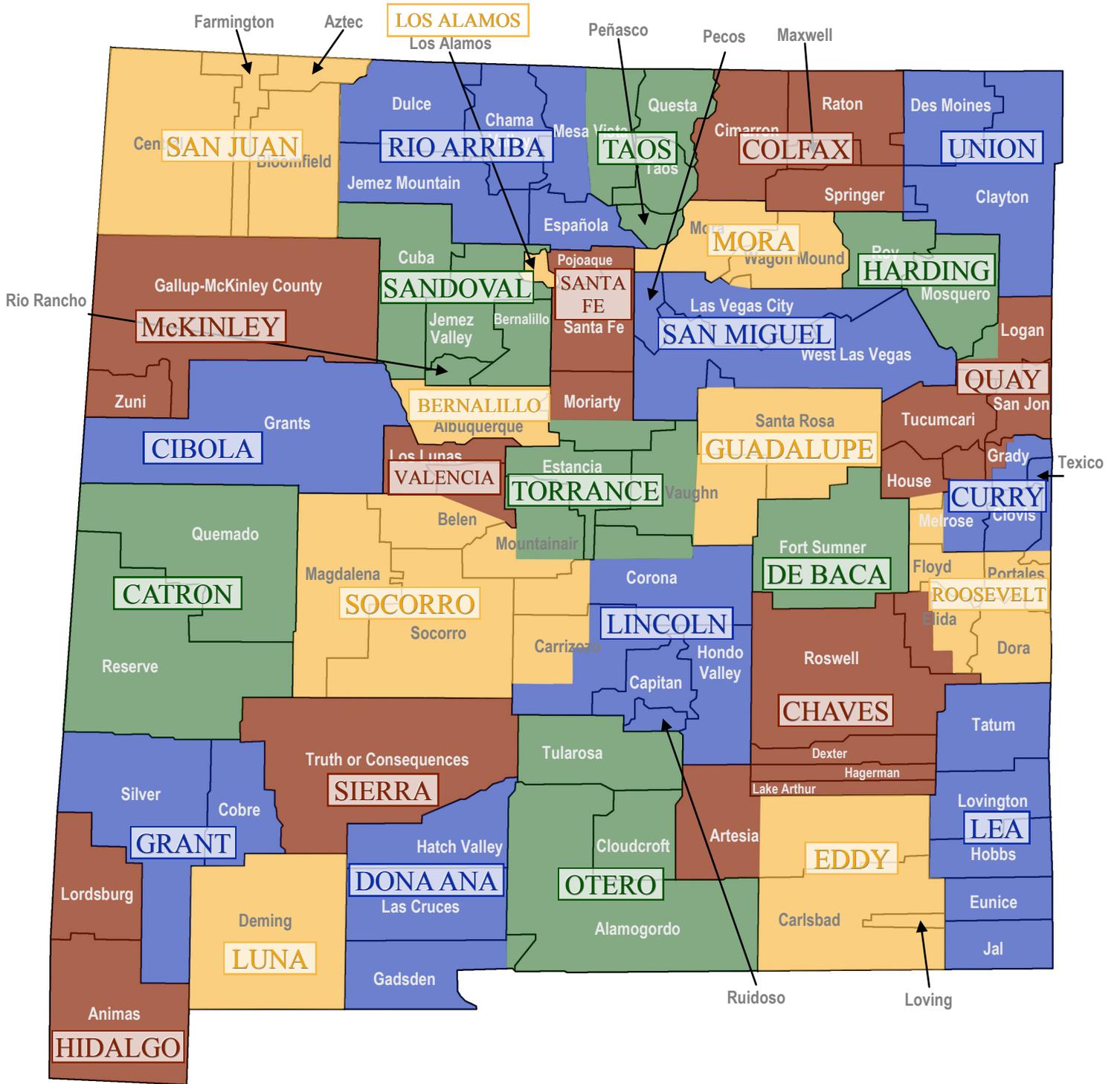
<b>Funding Source</b>	<b>Voter Approval?</b>	<b>Maximum Levied</b>	<b>Time</b>	<b>Receipt of Payments</b>	<b>Repay w/ Interest?</b>	<b>Applies to Charter Schools?</b>	<b>Specify Projects?</b>	<b>Include Maintenance?</b>	<b>Yield Control?</b>
G.O. Bonds (22-18-1 et seq. NMSA 1978)	Yes	Up to 6% of total valuation	As needed to pay off—up to 20 years	Lump sum as bonds are sold	Yes	No	Yes	No	No
Public School Capital Improvements Act ("SB 9" or "2-mill levy") (22-25-1 et seq. NMSA 1978)	Yes	2 mills plus state guarantee for qualifying districts	Up to 6 years	Payments from county treasurer as collected--guarantee portion from PSCOA SSTBs	No	Yes--per student basis	Yes	Yes, except for salaries	Yes
Public School Capital Outlay Act (Standards-Based Process) (22-26-1 et seq. NMSA 1978)	No	State & local shares determined by statutory formula	Districts may apply yearly depending on NIMFCI ranking	Awarded on a yearly cycle; qualified districts may apply for out-of-cycle phase funding	No	Yes--after first renewal	Yes	No	No
Public School Buildings Act ("HB 33") (22-24-1 et seq. NMSA 1978)	Yes	Up to 10 mills --limited to 15 mills max from all sources	Up to 6 years	Payments from county treasurer as collected	No	Yes--per student basis	Yes	No	Yes
Education Technology Equipment Act (6-15A-1 et seq. NMSA 1978)	No	Amt levied must be included in 6% constitutional limit	5 years	Lump sum as bonds are sold	Yes	No	Yes	No	No
Technology for Education Act (22-15A-1 et seq. NMSA 1978)	No	Legislative appropriation	Yearly	No appropriation to the fund & no distribution to districts for several years	No	No	Yes	No	No
Direct Appropriations	No	N/A	Generally 3 years	Stipulated in legislation	No: requires offset against PSCOC grants	Yes	Yes	No	No
Public School Lease Purchase Act (22-26A-1 et seq. NMSA 1978)	Yes--also req PED approval	Depends on cost of buildings or other real property	30 years maximum	As approved taxes are collected	Yes--Interest paid to leaseholder	Yes, but local board must submit tax question to voters	Yes	No	No

# Public School Capital Outlay Statutory Guide

"Charter Schools Act"	Chapter 22, Article 8B NMSA 1978
"Public School Capital Outlay Act"	Chapter 22, Article 24 NMSA 1978
"Public School Capital Improvements Act"	Chapter 22, Article 25 NMSA 1978
"Public School Buildings Act"	Chapter 22, Article 26 NMSA 1978

Full text of the acts listed above is included on the New Mexico Legislature web site ([nmlegis.gov](http://nmlegis.gov)) in the Public School Capital Outlay Oversight Task Force *Resources* link.

*New Mexico School Districts with Counties*



# Section 9



NEW MEXICO DEPARTMENT OF  
**FINANCE & ADMINISTRATION**

**LOCAL GOVERNMENT DIVISION  
BUDGET AND FINANCE BUREAU  
PROPERTY TAX FACTS FOR TAX YEAR 2018**

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## Introduction

The Property Tax Facts ("Facts") are intended to primarily help analysts, legislators and others understand the probable fiscal impact of proposed legislation changes to current New Mexico property tax statutes.

Information in this document is derived primarily from three sources: 1) rate certificates developed annually by the Local Government Division of New Mexico Department of Finance and Administration (DFA); 2) "Abstract" forms containing statistical summaries provided by county assessors; and 3) data supplied by the State Assessed Bureau, Property Tax Division <sup>1</sup> of the New Mexico Taxation and Revenue Department (TRD).

This publication provides a series of charts and tables depicting 1) distribution of New Mexico tax obligations or revenues, assuming 100 percent collection; 2) various statewide aggregates by county, such as net taxable value and tax obligations; 3) various types of rate data; 4) property tax information pertaining to municipalities. In some cases, the order of presentation of the charts and tables varies from the above due to space considerations.

Since readers of the report may not be familiar with New Mexico's property tax system, explanatory notes pertaining to figures and tables in the document are provided, beginning on page 4.

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<sup>1</sup>The State Assessed Bureau of the Taxation and Revenue Department's Property Tax Division is also sometimes called the "Central Assessed Bureau". It assesses property that is complex and difficult by nature to appraise or is located in more than one county. Examples include railroad and mineral extraction properties.

## Table and Chart Notes

### ***Table 1: Net Taxable Value by County***

The net taxable value of New Mexico property is expected to total approximately \$60.7 billion in Tax Year 2018<sup>2</sup>. Approximately \$35.9 billion (59.2%) consists of residential property. Roughly 30.0% or \$18.2 billion consists of traditional nonresidential property. The remaining 10.8% or 6.5 billion is property associated with mineral extraction, property commonly referred to as ad valorem production and production equipment.<sup>3</sup>

### ***Table 2: Obligations by County***

In Tax Year 2018 the property tax system is expected to generate approximately \$1.819 billion in tax obligations revenues assuming 100% collection.<sup>4</sup> The distribution within property categories is similar to that of net taxable value with 59.3% paid by owners of residential property. The remaining obligation is paid by owners of traditional nonresidential property (31.6%) and mineral extraction production and equipment (9.2%).

### ***Table 3: Distribution of Obligations by Recipient***

Recipients include counties, municipalities, school districts and other entities – hospitals, institutions of higher education and various special districts. Revenues have been distributed roughly as follows: 30.3% to counties; 14.8% to municipalities; 33.0% to school districts; 9.6% to higher education and 7.8% to hospitals and other entities. About 4.5% of the revenues have financed voter-approved capital construction projects administered by the State Board of Finance. The distributions vary annually in response to rate changes authorized by voters and governing bodies – primarily municipal councils and county commissions. Distributions also vary substantially with property location, as shown in later sections of this report.

### ***Table 4: Uses of Property Tax Obligations by Major Recipients***

Data in this table portray the distribution of recipient uses calculated from figures in Table 3. Approximately 90.8% and 65.6% of revenues flowing to counties and municipalities respectively, fund ongoing operations. The remaining 7.5% and 32.6% of those governmental entities is to pay debt service and other obligations. A very small portion of school district revenues, approximately 3.6%, fund operations. Remaining school district revenues pay for capital construction projects.

### ***Table 5: Distribution of Net Taxable Value in and Outside Municipalities***

The net taxable value of properties within municipalities account for 55.6% of the total state net taxable value. The net taxable value of properties outside municipal boundaries accounts for 44.4% of this total. 72.0% of the net taxable value in municipalities is residential property, and 28.0% is nonresidential. Conversely, only 43.2% of the net taxable value outside municipalities is residential and 56.8% is non-residential. Of the \$60.7 billion in total net taxable value, 59.2% is residential, and 40.8% is nonresidential.

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<sup>2</sup>Section 7-35-2 P, New Mexico Statutes Annotated, defines the term “tax year” as calendar year.

<sup>3</sup>For a description, please see the Taxation and Revenue Department web site at:

<http://www.tax.newmexico.gov/Tax-Library/Economic-and-Statistical-Information/Pages/Oil-Natural-Gas-and-Mineral-Extraction-Taxes.aspx>

<sup>4</sup>Please see Table 10 for 3-year average collection rates reported by County Treasurers.

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**Table 6: Weighted Average Property Tax Rates by County in Mills**

The data displays average property tax rates for a particular class of property – residential or non-residential -- weighted in proportion to taxable value of the tax district in which the rates appear. The Certificates of Tax Rates serve to illustrate the calculation.

**Table 7: Approximate Property Tax Obligations -- Percent of Assessed Value**

Although not apparent, data in Table 7 are actually rates without the mill designation. Rates in many states are expressed as the ratio or tax obligations to the assessed or market value. Assessed value in New Mexico is three times net taxable value, plus exemptions. Assuming no exemptions, and multiplying net taxable value by three, generates an estimate of assessed value. By adjusting the data for the state's \$2,000 head of household exemptions and \$4,000 veterans exemptions produces data smaller than, but similar to, those in Table 7. In any case, property tax obligations currently average slightly less than one or 1.000% of net taxable value, as shown in the final figure in Table 7.

**Table 8: County Operating Rates -- Imposed, Actual and Remaining Authority**

Article 8, Section 2 of New Mexico's constitution limits property tax rate totals that have not been approved by voters to 20 mills. New Mexico statutes distribute the rate totals as follows: 11.85 mills to counties, 7.65 mills to municipalities, and .5 mills to school districts ( $11.85 + 7.65 + .5 = 20$ ). Hence governing bodies of counties, municipalities and school districts may impose the rates listed above without voter approval.<sup>5</sup> When entities impose the maximum authorized rates, they possess no remaining rate authority.

The first two columns of Table 8 display actual or "post yield control" county operating rates – rates resulting after the imposed rate has filtered through the yield control formula, reduces the rate in response to reassessment. Since yield control has had a greater impact on residential rates than non-residential rates, nonresidential operating rates are almost always higher than their residential counterparts. Actual rates will not exceed the imposed rate.

Ad Valorem Production and Equipment rates are essentially always the same as the imposed rates, because they are not subject to yield control.

At the current date, the majority (67%) of counties have already imposed the maximum allowable rate.

**Table 9: Per Capita Obligations by County**

Obligations per person average about \$866 statewide. High per capita figures for a particular jurisdiction typically reflect high rates or high taxable values of properties to which the rates are applied. High figures for Harding County, for example, reflect its extremely small population, coupled with relatively high ad valorem tax collections. The large Lincoln County tax per capita amount is probably due to absentee property ownership in Lincoln's resort areas. The tax per person is simply the total tax obligations associated with properties in a given area divided by the population of permanent residents in the area. The figure is high when much of the property in a particular area is owned by individuals who do not live in the area.

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<sup>5</sup>Voter-approved rates are used primarily to service debt on capital construction projects, although some may be used for operating purposes. About half the state's existing rates were approved by voters.

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**Table 10 County Collection Rates**

Counties collect all of the state's property tax revenues except payments against ad valorem production and equipment obligations. When tax bills remain unpaid for three or more years, the associated properties are offered for sale by the TRD's Delinquent Property Bureau. Proceeds of the sales, other than penalty and interest retained by TRD, are distributed to property tax recipients.

**Tables 11 and 12: Net Taxable Value and Obligations by County – Percent of State Total**

The data in Tables 11 and 12 are best understood when considered within the context of county population totals. Bernalillo County, for example, currently accounts for approximately 32.33% of the state's population. That county's total net taxable value of property taxpayers represents only 27.1% of the state's total.

When ad valorem production and equipment value is excluded in the net taxable value total, Bernalillo County net taxable value totals approximately 30.4% of the statewide total, (which is very close to the county's share of the state population). The largest concentration of mineral extraction properties are in, Eddy, Lea, San Juan and Rio Arriba counties. However, very small portions of the state's residential tax base are in these counties. Perhaps the most dramatic data in Table 12 is the 46.8% of statewide residential property tax obligations accruing to Bernalillo County residents. That is due

to the relatively high rates in that county. Taxpayers in Bernalillo, Dona Ana, Sandoval and Santa Fe counties account for about 56.54% of the state's population but pay about 74.8% of its residential property taxes.

**Figure 1: County Population Estimates: Rank and Percent of State Total**

County	Population	Rank	Percent of State Total	County	Population	Rank	Percent of State Total
Bernalillo	679,827	1	32.33%	McKinley	72,772	7	3.46%
Catron	3,581	31	0.17%	Mora	4,593	27	0.22%
Chaves	65,727	10	3.13%	Otero	65,858	9	3.13%
Cibola	27,160	17	1.29%	Quay	8,469	26	0.40%
Colfax	12,399	24	0.59%	Rio Arriba	39,350	13	1.87%
Curry	50,024	12	2.38%	Roosevelt	19,409	20	0.92%
De Baca	1,859	32	0.09%	San Juan	128,125	5	6.09%
Dona Ana	216,637	2	10.30%	San Miguel	28,037	16	1.33%
Eddy	57,901	11	2.75%	Sandoval	142,705	4	6.79%
Grant	28,168	15	1.34%	Santa Fe	149,694	3	7.12%
Guadalupe	4,474	28	0.21%	Sierra	11,305	25	0.54%
Harding	698	33	0.03%	Socorro	17,323	22	0.82%
Hidalgo	4,412	29	0.21%	Taos	32,975	14	1.57%
Lea	70,463	8	3.35%	Torrance	15,728	23	0.75%
Lincoln	19,601	19	0.93%	Union	4,250	30	0.20%
Los Alamos	18,749	21	0.89%	Valencia	75,790	6	3.60%
Luna	24,456	18	1.16%	TOTAL	2,102,521		100.00%

<sup>1</sup>Source: New Mexico County Populations from UNM GPS 2017 Population Estimates by Counties  
<https://gps.unm.edu/pru/estimates>

**Tables 13 and 14: Net Taxable Value and Obligations by County, Percent of County Total**

The Tables 13 and 14 illustrate the dramatic differences between the distribution of property tax base and obligations among counties by property type. About 86.7% of net taxable value in Los Alamos County, for example, consists of residential property, compared to 6.1% in Harding County. Ad Valorem production and equipment represents 51.2% of net taxable value in Eddy County and 60.0% in Lea County. Differences in relative shares of obligations, compared to net taxable value among counties, reflect 1) impacts of the yield control formula; 2) number of jurisdictions that extend across state lines; and 3) impacts of some tax collecting entities, (i.e. various community colleges) not imposing taxes in all jurisdictions within a particular county.

**Tables 15 and 16: Obligations for County Operating and Debt Service Purposes**

Obligations for operating purposes range from a high of \$129.4 million in Bernalillo County to a low of \$809.4 thousand in De Baca County. On a statewide per capita basis, obligations average about \$238. Nine counties impose property tax rates for debt service purposes. The largest county debt service obligation total is Bernalillo County at approximately \$20.8 million and Santa Fe County is second at approximately \$15.1 million.

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**Figure 2: Rate Location Map (Page 17)**

Figure 2 illustrates the approximate location of “tax districts” within counties. It does not sketch municipal boundaries, though the map indicates approximate municipal locations. NM Taxation and Revenue Division’s Information Systems Bureau publishes this information on their website and can be accessed by the following link: <http://www.tax.newmexico.gov/Businesses/maps.aspx>

**Table 17: Rates by Location**

Table 17 reflects over 500 rate totals in New Mexico. The highest traditional residential and nonresidential rates are in Albuquerque – 41.751 and 46.833 mills respectively. The lowest residential rate, in an unincorporated region of Chaves County, totals 8.937 mills. The lowest nonresidential rate of 13.911 mills, is in the same unincorporated portion of Chaves County. The highest rate applicable to ad valorem production and equipment, (41.043 mills), applies to properties within the City of Eunice in Lea County. The lowest, (13.210 mills), is applied to properties in an unincorporated area of Roosevelt County.

**Table 18: New Mexico’s 106 Municipalities – Their Associated Counties**

This table lists all New Mexico municipalities and the counties in which they exist. Tax Year 2017 was the first year reporting the incorporated areas for the Town of Edgewood that are within Bernalillo and Sandoval Counties. Although the Town of Edgewood’s incorporated boundaries are in three counties – Bernalillo, Sandoval and Santa Fe – the majority (or approximately 99.6%) of Edgewood’s net taxable value is in Santa Fe County.

**Table 19: Municipal Operating Rates – Imposed, Actual and Remaining Authority**

Article 8, Section 2 of New Mexico’s constitution limits property tax rate totals that have not been approved by voters to 20 mills. New Mexico statutes distribute the rate totals as follows: 11.85 mills to counties, 7.65 mills to municipalities, and .5 mills to school districts ( $11.85 + 7.65 + .5 = 20$ ). Hence governing bodies of counties, municipalities and school districts may impose the rates listed above without voter approval.<sup>6</sup> When entities impose the maximum authorized rates, they possess no remaining rate authority. At the current date, the majority of municipalities have already imposed the maximum allowable rate.

The first two columns of Table 19 display actual or “post yield control” municipal operating rates – rates resulting after the imposed rate has filtered through the yield control formula, reduces the rate in response to reassessment. Since yield control has had a greater impact on residential rates than non-residential rates, nonresidential operating rates are almost always higher than their residential counterparts. Actual rates will not exceed the imposed rate.

Ad Valorem Production and Equipment rates are essentially always the same as the imposed rates, because they are not subject to yield control.

Multiplying the maximum 7.65 mill rate by 106 municipalities and comparing the result with the sum of rates imposed by municipalities suggests that 64.90% percent of the total rate authority has been imposed by the state’s municipal governments. This is slightly lower than the percent of counties imposing their maximum and is probably due to significant reliance by municipalities on gross receipts taxes instead of property taxes to fund operations.

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<sup>6</sup>Voter-approved rates are used primarily to service debt on capital construction projects, although some may be used for operating purposes. About half the state’s existing rates were approved by voters.

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**Table 20: Net Taxable Value by Municipality**

Net taxable value of New Mexico's municipalities totals \$33.7 billion, if Los Alamos is not included, and \$34.5 billion if Los Alamos is included in the total. That value represents approximately 56.8 percent of the state's total net taxable value. Los Alamos is the only entity in New Mexico that combines municipal and county governments.

Municipal net taxable values range from a high of \$13.5 billion in Albuquerque, to a low of \$691.5 thousand in Grady. Net taxable value is less than \$1 million in each of 4 municipalities: (Grady, Grenville, Floyd and House). Net taxable value is distributed between \$1 million and \$10 million in 26 municipalities, between \$10 million and \$100 million in 42 municipalities and between \$100 million and \$1 billion plus in 34 municipalities. There are 106 incorporated municipalities in the state.

**Tables 21 and 22: Obligations for Operating and Debt Service Purposes by Municipality**

Municipal operating revenues will total approximately \$176.2 million in 2018 assuming a 100% collection rate. The largest amount of operating revenue for any municipality is paid by Albuquerque property owners and will total \$85.6 million, which is slightly less than half of the \$176.2 million municipal total in 2018. Rio Rancho's approximate \$16.6 million in obligations for operating purposes was the state's next largest amount in 2018. Anthony, Kirtland, and Los Ranchos de Albuquerque did not impose operating rates in Tax Year 2018.

Only 18 of New Mexico's municipalities impose property rates for the purpose of funding debt service and 76.1% of this debt is paid by owners of residential property. The resulting approximately \$87.5 million in obligations represents about 4.81% of statewide property tax obligations.

**Table 1**  
**Net Taxable Value for Property Tax Purposes by New Mexico County** 2018 Tax Year

County	Total	Residential	Nonresidential	Subtotal	Ad Valorem Production	Equipment	Subtotal
Bernalillo	\$16,457,671,240	\$12,733,842,048	\$3,723,829,192	\$16,457,671,240			
Catron	\$128,850,227	\$80,160,805	\$48,689,422	\$128,850,227			
Chaves	\$1,268,334,256	\$671,761,198	\$555,589,736	\$1,227,350,934	\$32,940,428	\$8,042,894	\$40,983,322
Cibola	\$349,254,759	\$126,876,208	\$222,378,551	\$349,254,759			
Cofax	\$646,673,520	\$399,317,738	\$216,549,899	\$615,867,637	\$25,523,561	\$5,282,322	\$30,805,883
Curry	\$936,752,110	\$573,274,860	\$363,477,250	\$936,752,110			
De Baca	\$91,348,468	\$17,072,583	\$74,275,885	\$91,348,468			
Dona Ana	\$4,470,235,921	\$3,094,712,741	\$1,375,523,180	\$4,470,235,921			
Eddy	\$4,552,534,501	\$717,625,718	\$1,504,837,557	\$2,222,463,275	\$1,877,479,852	\$452,591,374	\$2,330,071,226
Grant	\$837,948,000	\$435,585,186	\$202,802,232	\$638,387,418	\$199,560,582		\$199,560,582
Guadalupe	\$160,512,923	\$33,694,381	\$128,818,542	\$160,512,923			
Harding	\$89,919,961	\$5,465,082	\$65,114,975	\$70,580,057	\$15,725,718	\$3,614,186	\$19,339,904
Hidalgo	\$171,469,263	\$25,874,249	\$145,595,014	\$171,469,263			
Lea	\$4,865,047,771	\$616,836,920	\$1,329,732,643	\$1,946,569,563	\$2,357,835,690	\$560,642,518	\$2,918,478,208
Lincoln	\$1,298,854,557	\$897,411,642	\$401,442,915	\$1,298,854,557			
Los Alamos	\$745,267,498	\$646,476,090	\$98,791,408	\$745,267,498			
Luna	\$595,370,798	\$258,795,254	\$336,575,544	\$595,370,798			
McKinley	\$838,874,566	\$261,727,058	\$576,892,515	\$838,619,573	\$188,967	\$66,026	\$254,993
Mora	\$140,051,126	\$75,613,692	\$64,437,434	\$140,051,126			
Otero	\$1,194,024,848	\$815,725,263	\$378,299,585	\$1,194,024,848			
Quay	\$212,949,144	\$88,301,040	\$122,956,791	\$211,257,831	\$1,389,690	\$301,623	\$1,691,313
Rio Arriba	\$1,199,522,486	\$506,346,996	\$324,717,340	\$831,064,336	\$293,537,344	\$74,920,807	\$368,458,150
Roosevelt	\$388,041,366	\$176,619,655	\$202,740,707	\$379,360,362	\$7,067,261	\$1,613,743	\$8,681,004
San Juan	\$3,634,808,236	\$1,482,048,053	\$1,587,461,963	\$3,069,510,016	\$458,556,436	\$106,741,784	\$565,298,220
San Miguel	\$610,908,020	\$419,762,332	\$191,143,688	\$610,908,020			
Sandoval	\$3,555,320,582	\$2,716,485,280	\$796,345,799	\$3,512,831,079	\$34,042,703	\$8,446,800	\$42,489,503
Santa Fe	\$7,122,647,940	\$5,557,102,879	\$1,565,545,061	\$7,122,647,940			
Sierra	\$319,657,445	\$185,966,079	\$133,691,366	\$319,657,445			
Socorro	\$281,430,862	\$145,289,734	\$136,141,128	\$281,430,862			
Taos	\$1,467,912,079	\$921,979,791	\$545,932,288	\$1,467,912,079			
Torrance	\$419,935,731	\$176,532,560	\$243,403,171	\$419,935,731			
Union	\$173,501,978	\$39,755,821	\$122,119,255	\$161,875,076	\$9,571,449	\$2,055,453	\$11,626,902
Valencia	\$1,473,318,489	\$1,030,782,079	\$442,536,410	\$1,473,318,489			
<b>Total</b>	<b>\$60,698,948,671</b>	<b>\$35,934,821,015</b>	<b>\$18,226,388,446</b>	<b>\$54,161,209,461</b>	<b>\$5,313,419,682</b>	<b>\$1,224,319,528</b>	<b>\$6,537,739,210</b>
<b>Percent</b>	<b>100.0</b>	<b>59.2</b>	<b>30.0</b>	<b>89.2</b>	<b>8.8</b>	<b>2.0</b>	<b>10.8</b>

Information source: compiled from rate certificate files issued by the NM Department of Finance and Administration.

**Table 2**  
**Property Tax Obligations<sup>1</sup> by New Mexico County** 2018 Tax Year

County	Total	Residential	Nonresidential	Subtotal	Ad Valorem Production	Equipment	Subtotal
Bernalillo	\$673,170,526	\$505,111,116	\$168,059,410	\$673,170,526			
Catron	\$2,313,611	\$1,362,273	\$951,338	\$2,313,611			
Chaves	\$29,248,968	\$14,302,819	\$13,987,838	\$28,290,758	\$769,765	\$188,445	\$958,210
Cibola	\$11,678,531	\$4,022,377	\$7,656,154	\$11,678,531			
Cofax	\$16,299,976	\$9,772,027	\$5,848,768	\$15,620,795	\$562,723	\$116,458	\$679,181
Curry	\$21,181,270	\$13,083,480	\$8,097,789	\$21,181,270			
De Baca	\$1,945,834	\$394,675	\$1,551,159	\$1,945,834			
Dona Ana	\$134,311,587	\$89,041,846	\$45,269,741	\$134,311,587			
Eddy	\$101,348,605	\$16,108,348	\$34,774,837	\$50,882,985	\$40,664,765	\$9,798,855	\$50,463,620
Grant	\$16,293,409	\$7,226,874	\$4,548,437	\$11,775,311	\$4,518,098		\$4,518,098
Guadalupe	\$4,432,219	\$895,501	\$3,536,718	\$4,432,219			
Harding	\$2,251,570	\$104,619	\$1,645,423	\$1,750,043	\$407,790	\$93,738	\$501,528
Hidalgo	\$3,624,008	\$485,019	\$3,138,989	\$3,624,008			
Lea	\$139,848,136	\$16,250,225	\$40,301,262	\$56,551,486	\$67,335,728	\$15,960,922	\$83,296,650
Lincoln	\$31,356,619	\$20,699,773	\$10,656,846	\$31,356,619			
Los Alamos	\$19,054,447	\$16,218,146	\$2,836,301	\$19,054,447			
Luna	\$13,822,503	\$5,876,253	\$7,946,250	\$13,822,503			
McKinley	\$27,321,110	\$8,195,853	\$19,117,372	\$27,313,224	\$5,844	\$2,042	\$7,886
Mora	\$2,635,667	\$1,185,980	\$1,448,687	\$2,635,667			
Otero	\$29,292,055	\$18,510,659	\$10,781,395	\$29,292,055			
Quay	\$5,443,501	\$2,114,680	\$3,292,184	\$5,406,864	\$30,103	\$6,534	\$36,637
Rio Arriba	\$27,267,320	\$9,423,808	\$8,589,595	\$18,013,404	\$7,365,849	\$1,888,067	\$9,253,916
Roosevelt	\$8,813,358	\$4,097,259	\$4,532,121	\$8,629,380	\$149,900	\$34,077	\$183,978
San Juan	\$92,876,621	\$35,354,042	\$42,168,115	\$77,522,157	\$12,453,717	\$2,900,747	\$15,354,464
San Miguel	\$14,545,933	\$8,883,695	\$5,662,238	\$14,545,933			
Sandoval	\$108,900,148	\$82,010,880	\$25,827,880	\$107,838,760	\$850,387	\$211,001	\$1,061,388
Santa Fe	\$180,019,099	\$130,481,806	\$49,537,293	\$180,019,099			
Sierra	\$7,543,258	\$4,258,742	\$3,284,516	\$7,543,258			
Socorro	\$8,614,658	\$4,352,248	\$4,262,410	\$8,614,658			
Taos	\$27,950,567	\$15,172,111	\$12,778,456	\$27,950,567			
Torrance	\$9,788,730	\$4,211,123	\$5,577,607	\$9,788,730			
Union	\$3,991,109	\$877,138	\$2,847,156	\$3,724,295	\$219,646	\$47,169	\$266,814
Valencia	\$42,553,409	\$28,328,391	\$14,225,019	\$42,553,409			
<b>Total</b>	<b>\$1,819,736,360</b>	<b>\$1,078,413,786</b>	<b>\$574,740,204</b>	<b>\$1,653,153,990</b>	<b>\$135,334,315</b>	<b>\$31,248,054</b>	<b>\$166,582,370</b>
<b>Percent</b>	<b>100.0</b>	<b>59.3</b>	<b>31.6</b>	<b>90.8</b>	<b>7.4</b>	<b>1.7</b>	<b>9.2</b>

Information source: calculated from rate certificate files issued by the New Mexico Department of Finance and Administration.

<sup>1</sup>Obligations are the product of rates and net taxable value, or revenues assuming 100% collection. These are total property tax obligations of property tax owners within the county for all property tax recipients -- school districts, municipalities, counties and other jurisdictions within the county.

Table 3: Distribution of New Mexico Property Tax Obligations by Recipient 2018 Tax Year

Recipient	Total	Residential	Non-Residential	Ad Valorem Production & Equipment	Percent of Total			
					Total	Residential	Non-Residential	Ad Valorem Production & Equipment
State Debt Service	\$82,553,366	\$48,871,357	\$24,780,684	\$8,891,325	4.5	2.7	1.4	0.5
County Operating	\$500,987,993	\$247,287,260	\$192,367,308	\$61,333,425	27.5	13.8	10.6	3.4
County Debt Service	\$41,581,036	\$31,583,770	\$9,744,969	\$252,296	2.3	1.7	0.5	0.0
County Other	\$9,090,108	\$5,943,121	\$2,861,800	\$285,186	0.5	0.3	0.2	0.0
<b>Total County</b>	<b>\$551,659,137</b>	<b>\$284,814,152</b>	<b>\$204,974,077</b>	<b>\$61,870,807</b>	<b>30.3</b>	<b>15.7</b>	<b>11.3</b>	<b>3.4</b>
Municipal Operating	\$178,227,005	\$123,963,731	\$51,881,447	\$381,826	9.7	6.8	2.9	0.0
Municipal Debt Service	\$87,574,852	\$66,649,770	\$20,924,837	\$245	4.8	3.7	1.1	0.0
Municipal Other	\$4,739,073	\$3,275,370	\$1,463,703	\$0	0.3	0.2	0.1	0.0
<b>Total Municipal</b>	<b>\$268,540,930</b>	<b>\$193,888,872</b>	<b>\$74,269,988</b>	<b>\$382,070</b>	<b>14.8</b>	<b>10.7</b>	<b>4.1</b>	<b>0.0</b>
School District Operating	\$21,683,601	\$9,575,872	\$8,856,622	\$3,251,108	1.2	0.5	0.5	0.2
School District Debt Service	\$309,262,371	\$183,664,968	\$96,395,023	\$29,202,380	17.0	10.1	5.3	1.6
School District Capital Improvement	\$118,423,307	\$69,188,863	\$36,158,965	\$13,075,478	6.5	3.8	2.0	0.7
School District HB-33	\$117,935,484	\$73,920,596	\$31,031,368	\$12,983,519	6.5	4.1	1.7	0.7
School District Educational Technology	\$32,379,423	\$19,520,625	\$9,535,001	\$3,323,797	1.8	1.1	0.5	0.2
<b>Total School District</b>	<b>\$599,684,186</b>	<b>\$355,870,924</b>	<b>\$181,976,979</b>	<b>\$61,836,283</b>	<b>33.0</b>	<b>19.6</b>	<b>10.0</b>	<b>3.4</b>
Higher Education Operating	\$142,805,180	\$79,096,630	\$42,247,704	\$21,460,846	7.8	4.3	2.3	1.2
Higher Education Debt Service	\$32,045,722	\$23,081,964	\$8,624,349	\$339,408	1.8	1.3	0.5	0.0
<b>Total Higher Education</b>	<b>\$174,850,902</b>	<b>\$102,178,595</b>	<b>\$50,872,053</b>	<b>\$21,800,254</b>	<b>9.6</b>	<b>5.6</b>	<b>2.8</b>	<b>1.2</b>
Hospital Operating	\$139,183,374	\$92,184,800	\$36,515,414	\$10,483,159	7.6	5.1	2.0	0.6
Hospital Debt Service	\$2,788,286	\$417,358	\$1,052,560	\$1,318,370	0.2	0.0	0.1	0.1
<b>Total Hospitals</b>	<b>\$141,971,660</b>	<b>\$92,602,156</b>	<b>\$37,567,974</b>	<b>\$11,801,529</b>	<b>7.8</b>	<b>5.1</b>	<b>2.1</b>	<b>0.6</b>
Conservancy Districts*	\$476,180	\$187,731	\$288,449	\$0	0.0	0.0	0.0	0.0
<b>Grand Total</b>	<b>\$1,819,736,360</b>	<b>\$1,078,413,786</b>	<b>\$574,740,204</b>	<b>\$166,582,370</b>	<b>100.0</b>	<b>59.3</b>	<b>31.6</b>	<b>9.2</b>

Information source: compiled from New Mexico Department of Finance and Administration rate certificate files. Notes: 1) Sums do not necessarily equal totals due to rounding.  
\*Some conservancy district obligations are not included above because their rates apply to other measurements (e.g., water consumed) rather than net taxable value.

Table 4: Percentage Distribution -- Uses of Property Tax Obligations by Major Recipients 2018 Tax Year

	Total	Residential	Non-Residential	Ad Valorem Production & Equipment
<b>State Obligations</b>				
Percent Funding Debt Service	100.0	100.0	100.0	100.0
<b>County Obligations -- Percent Funding:</b>				
Operations	90.8	86.8	93.8	99.1
Debt Service	7.5	11.1	4.8	0.4
Other	1.6	2.1	1.4	0.5
<b>Total</b>	<b>99.9</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
<b>Municipal Obligations -- Percent Funding:</b>				
Operations	65.6	63.9	69.8	99.9
Debt Service	32.6	34.4	28.2	0.1
Other	1.8	1.7	2.0	0.0
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
<b>School District Obligations -- Percent Funding:</b>				
Operations	3.6	2.7	4.9	5.3
Debt Service	51.6	51.6	53.0	47.2
Capital Improvement	19.8	19.4	19.9	21.1
School Building (HB-33)	19.7	20.8	17.1	20.9
Education Technology	5.4	5.5	5.2	5.4
<b>Total</b>	<b>100.1</b>	<b>100.0</b>	<b>100.1</b>	<b>99.9</b>
<b>Higher Education Obligations -- Percent Funding:</b>				
Operations:	81.7	77.4	83.0	98.4
Debt Service	18.3	22.6	17.0	1.6
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
<b>Hospital Obligations -- Percent Funding:</b>				
Operations:	98.0	99.5	97.2	88.8
Debt Service	2.0	0.5	2.8	11.2
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

Information source: compiled from New Mexico Department of Finance and Administration rate certificate files.  
Note: The Percentages listed on Table 4 were calculated from corresponding amounts in Table 3.

Table 5: Distribution of Net Taxable Value In and Outside of Municipalities 2018 Tax Year

Property Classification	Within Municipalities	Outside Municipalities	Total
Residential	\$23,381,237,337	\$11,300,308,621	\$34,681,545,958
Percent of Total Residential	67.4	32.8	100.0
Non-residential	\$9,353,300,896	\$13,138,668,542	\$22,491,969,438
Percent of Total Nonresidential	41.6	58.4	100.0
<b>Totals</b>	<b>\$32,734,538,233</b>	<b>\$24,438,977,163</b>	<b>\$57,173,515,396</b>
Percent of Total	57.3	42.7	100.0
Percent Residential	71.4	48.2	60.7
Percent Nonresidential	28.6	53.8	39.3
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

Information source: compiled from NM Department of Finance and Administration rate certificate files.

**Table 6: Weighted Average Property Tax Rates by County in Mills<sup>1,2</sup>  
2018 Tax Year**

County	Residential	Nonresidential	Ad Valorem	
			Production	Equipment
Bernalillo	39.593	45.090	N/A	N/A
Catron	16.588	19.340	N/A	N/A
Chaves	21.079	24.843	24.424	24.448
Cibola	31.505	34.667	N/A	N/A
Colfax	22.786	25.894	20.580	20.580
Curry	22.727	22.292	N/A	N/A
De Baca	23.035	21.474	N/A	N/A
Dona Ana	27.134	31.425	N/A	N/A
Eddy	21.695	23.048	22.215	22.216
Grant	16.473	22.426	22.624	N/A
Guadalupe	26.360	28.054	N/A	N/A
Harding	19.573	25.390	25.744	25.729
Hidalgo	18.948	21.539	N/A	N/A
Lea	27.366	31.478	29.343	29.302
Lincoln	22.724	26.769	N/A	N/A
Los Alamos	25.233	28.708	N/A	N/A
Luna	21.573	23.109	N/A	N/A
McKinley	32.376	34.970	32.779	32.779
Mora	16.710	23.247	N/A	N/A
Otero	21.524	27.605	N/A	N/A
Quay	23.475	26.726	20.937	20.937
Rio Arriba	19.142	28.858	30.543	30.570
Roosevelt	23.279	22.484	22.826	22.917
San Juan	23.459	26.236	26.754	26.753
San Miguel	21.000	29.833	N/A	N/A
Sandoval	29.654	32.203	25.376	25.376
Santa Fe	23.485	31.723	N/A	N/A
Sierra	22.663	24.597	N/A	N/A
Socorro	29.653	31.329	N/A	N/A
Taos	16.248	22.498	N/A	N/A
Torrance	23.198	23.045	N/A	N/A
Union	20.770	22.161	22.353	22.353
Valencia	27.200	32.128	N/A	N/A
Mean	29.677	31.610	26.023	26.229
Median	22.786	26.236	24.424	24.912

Information source: calculated from DFA rate certificate files. <sup>1</sup>Expressed in mills or \$ per \$1,000 in net taxable value. <sup>2</sup>Total obligations/total net taxable value or rate in each jurisdiction weighted by net taxable value in the jurisdiction.

Note: Only Grant County has Copper Production (reported as Ad Valorem production)

**Table 7: Approximate Property Tax Obligations as a Percent of  
Assessed Value by County<sup>1</sup>  
2018 Tax Year**

County	Residential	Nonresidential	Ad Valorem		All Property Types
			Production	Equipment	
Bernalillo	1.322	1.504	N/A	N/A	1.363
Catron	0.566	0.651	N/A	N/A	0.599
Chaves	0.710	0.839	0.779	0.781	0.769
Cibola	1.057	1.148	N/A	N/A	1.115
Colfax	0.816	0.900	0.735	0.735	0.840
Curry	0.761	0.743	N/A	N/A	0.754
De Baca	0.771	0.696	N/A	N/A	0.710
Dona Ana	0.959	1.097	N/A	N/A	1.002
Eddy	0.748	0.770	0.722	0.722	0.742
Grant	0.553	0.748	0.755	N/A	0.648
Guadalupe	0.886	0.930	N/A	N/A	0.820
Harding	0.638	0.842	0.864	0.865	0.835
Hidalgo	0.625	0.719	N/A	N/A	0.705
Lea	0.878	1.010	0.952	0.949	0.958
Lincoln	0.769	0.885	N/A	N/A	0.805
Los Alamos	0.836	0.957	N/A	N/A	0.852
Luna	0.757	0.787	N/A	N/A	0.774
McKinley	1.044	1.105	1.031	1.031	1.086
Mora	0.523	0.750	N/A	N/A	0.627
Otero	0.756	0.950	N/A	N/A	0.818
Quay	0.798	0.893	0.722	0.722	0.852
Rio Arriba	0.620	0.882	0.836	0.840	0.758
Roosevelt	0.773	0.745	0.707	0.704	0.757
San Juan	0.795	0.885	0.905	0.906	0.852
San Miguel	0.705	0.987	N/A	N/A	0.794
Sandoval	1.006	1.081	0.833	0.833	1.021
Santa Fe	0.783	1.055	N/A	N/A	0.842
Sierra	0.763	0.819	N/A	N/A	0.787
Socorro	0.999	1.044	N/A	N/A	1.020
Taos	0.549	0.780	N/A	N/A	0.635
Torrance	0.795	0.764	N/A	N/A	0.777
Union	0.735	0.777	0.765	0.765	0.767
Valencia	0.916	1.071	N/A	N/A	0.983
Total	1.000	1.051	0.849	0.851	0.999

Information source: calculated from DFA rate certificate files

<sup>1</sup>Obligations divided by net taxable value multiplied by 3; does not account for property tax exemptions because data on them is not currently available.

Property Tax Facts      2018 Tax Year

**Table 8**  
**New Mexico County Operating Rates -- Imposed and**  
**Remaining Authority in Mills      2018 Tax Year**

County	Residential	Nonresidential	Ad Valorem Production & Equipment	Imposed Operating Rate	Remaining Authority <sup>1</sup>
Bernalillo	6.996	10.750	N/A	10.750	1.100
<b>Catron</b>	<b>9.692</b>	<b>11.850</b>	<b>N/A</b>	<b>11.850</b>	<b>0.000</b>
Chaves	5.326	9.616	10.350	10.350	1.500
<b>Cibola</b>	<b>8.802</b>	<b>11.850</b>	<b>N/A</b>	<b>11.850</b>	<b>0.000</b>
<b>Colfax</b>	<b>8.927</b>	<b>11.850</b>	<b>11.850</b>	<b>11.850</b>	<b>0.000</b>
Curry	9.278	9.850	N/A	9.850	2.000
<b>De Baca</b>	<b>9.828</b>	<b>8.954</b>	<b>N/A</b>	<b>11.850</b>	<b>0.000</b>
<b>Dona Ana</b>	<b>9.055</b>	<b>11.850</b>	<b>N/A</b>	<b>11.850</b>	<b>0.000</b>
Eddy	5.545	7.500	7.500	7.500	4.350
<b>Grant</b>	<b>6.262</b>	<b>11.850</b>	<b>11.850</b>	<b>11.850</b>	<b>0.000</b>
<b>Guadalupe</b>	<b>9.118</b>	<b>11.850</b>	<b>N/A</b>	<b>11.850</b>	<b>0.000</b>
Harding	8.240	10.850	10.850	10.850	1.000
<b>Hidalgo</b>	<b>9.321</b>	<b>11.850</b>	<b>N/A</b>	<b>11.850</b>	<b>0.000</b>
Lea	6.916	10.600	10.600	10.600	1.250
Lincoln	5.139	8.850	N/A	11.600	0.250
Los Alamos	5.761	8.850	N/A	8.850	3.000
<b>Luna</b>	<b>9.602</b>	<b>11.850</b>	<b>N/A</b>	<b>11.850</b>	<b>0.000</b>
<b>McKinley</b>	<b>6.172</b>	<b>11.850</b>	<b>11.850</b>	<b>11.850</b>	<b>0.000</b>
<b>Mora</b>	<b>6.924</b>	<b>11.850</b>	<b>N/A</b>	<b>11.850</b>	<b>0.000</b>
<b>Otero</b>	<b>6.714</b>	<b>11.850</b>	<b>N/A</b>	<b>11.850</b>	<b>0.000</b>
<b>Quay</b>	<b>7.701</b>	<b>10.350</b>	<b>10.350</b>	<b>11.850</b>	<b>0.000</b>
<b>Rio Arriba</b>	<b>4.569</b>	<b>11.850</b>	<b>11.850</b>	<b>11.850</b>	<b>0.000</b>
<b>Roosevelt</b>	<b>10.656</b>	<b>11.765</b>	<b>11.850</b>	<b>11.850</b>	<b>0.000</b>
San Juan	6.045	8.000	8.500	8.500	3.350
<b>San Miguel</b>	<b>5.179</b>	<b>11.850</b>	<b>N/A</b>	<b>11.850</b>	<b>0.000</b>
Sandoval	6.383	10.350	10.350	10.350	1.500
<b>Santa Fe</b>	<b>5.801</b>	<b>11.850</b>	<b>N/A</b>	<b>11.850</b>	<b>0.000</b>
<b>Sierra</b>	<b>9.664</b>	<b>11.850</b>	<b>N/A</b>	<b>11.850</b>	<b>0.000</b>
<b>Socorro</b>	<b>9.283</b>	<b>11.850</b>	<b>N/A</b>	<b>11.850</b>	<b>0.000</b>
<b>Taos</b>	<b>5.834</b>	<b>11.237</b>	<b>N/A</b>	<b>11.850</b>	<b>0.000</b>
<b>Torrance</b>	<b>11.179</b>	<b>11.850</b>	<b>N/A</b>	<b>11.850</b>	<b>0.000</b>
Union	6.582	9.150	9.150	9.150	2.700
<b>Valencia</b>	<b>6.755</b>	<b>11.850</b>	<b>N/A</b>	<b>11.850</b>	<b>0.000</b>

<sup>1</sup>11.85 mill maximum allowed by law less the imposed rate.

Information source: compiled from DFA rate certificate files.

Department of Finance and Administration  
Property Tax Facts 2018 Tax Year

**Table 9**  
**Per Capita Property Tax Obligations by New Mexico County** 2018 Tax Year

County	Estimated Population, 2017 <sup>1</sup>	Per Capita Annual Property Tax Obligations <sup>2</sup>				Ad Valorem: <sup>3</sup>		
		Total	Residential	Non-residential	Subtotal	Production	Equipment	Subtotal
Bernalillo	679,827	\$990	\$743	\$247	\$990			
Catron	3,581	\$646	\$380	\$266	\$646			
Chaves	65,727	\$445	\$218	\$213	\$430	\$12	\$3	\$15
Cibola	27,160	\$430	\$148	\$282	\$430			
Colfax	12,399	\$1,315	\$788	\$472	\$1,260	\$45	\$9	\$55
Curry	50,024	\$423	\$262	\$162	\$423			
De Baca	1,859	\$1,047	\$212	\$834	\$1,047			
Dona Ana	216,637	\$620	\$411	\$209	\$620			
Eddy	57,901	\$1,750	\$278	\$601	\$879	\$702	\$169	\$872
Grant	28,168	\$578	\$257	\$161	\$418	\$160		\$160
Guadalupe	4,474	\$991	\$200	\$790	\$991			
Harding	698	\$3,226	\$150	\$2,357	\$2,507	\$584	\$134	\$718
Hidalgo	4,412	\$821	\$110	\$712	\$821			
Lea	70,463	\$1,985	\$231	\$572	\$803	\$956	\$227	\$1,182
Lincoln	19,601	\$1,600	\$1,056	\$544	\$1,600			
Los Alamos	18,749	\$1,016	\$665	\$151	\$1,016			
Luna	24,456	\$565	\$240	\$325	\$565			
McKinley	72,772	\$375	\$113	\$263	\$375	\$0	\$0	\$0
Mora	4,593	\$574	\$258	\$316	\$574			
Otero	65,858	\$445	\$281	\$164	\$445			
Quay	8,469	\$643	\$250	\$389	\$638	\$4	\$1	\$4
Rio Arriba	39,350	\$693	\$239	\$218	\$458	\$187	\$48	\$235
Roosevelt	19,409	\$454	\$211	\$234	\$445	\$8	\$2	\$9
San Juan	128,125	\$725	\$276	\$329	\$605	\$97	\$23	\$120
San Miguel	28,037	\$519	\$317	\$202	\$519			
Sandoval	142,705	\$763	\$575	\$181	\$756	\$6	\$1	\$7
Santa Fe	149,694	\$1,203	\$872	\$331	\$1,203			
Sierra	11,305	\$667	\$377	\$291	\$667			
Socorro	17,323	\$497	\$251	\$246	\$497			
Taos	32,975	\$848	\$460	\$388	\$848			
Torrance	15,728	\$622	\$269	\$355	\$622			
Union	4,250	\$939	\$206	\$670	\$876	\$52	\$11	\$63
Valencia	75,790	\$561	\$374	\$188	\$561			
<b>Total/Average</b>	<b>2,102,521</b>	<b>\$866</b>	<b>\$513</b>	<b>\$273</b>	<b>\$786</b>	<b>\$64</b>	<b>\$15</b>	<b>\$79</b>

<sup>1</sup>Source: New Mexico County Populations from UNM GPS 2017 Population Estimates by Counties  
<https://gps.unm.edu/pru/estimates>

<sup>2</sup>Source: New Mexico Department and Finance and Administration rate certificate files -- all data except population estimates. <sup>3</sup>Zero figures in the ad valorem columns indicate amounts less than \$1.

**Table 10**  
**Property Tax Collection Rate by County** 2018 Tax Year

County	Collection Rate*	County	Collection Rate*
Bernalillo	97.55%	McKinley	98.56%
Catron	95.76%	Mora	94.33%
Chaves	97.64%	Otero	97.08%
Cibola	93.64%	Quay	95.87%
Colfax	92.34%	Rio Arriba	93.86%
Curry	97.95%	Roosevelt	90.50%
De Baca	93.06%	San Juan	96.78%
Dona Ana	95.69%	San Miguel	98.17%
Eddy	98.40%	Sandoval	89.46%
Grant	93.92%	Santa Fe	98.30%
Guadalupe	97.44%	Sierra	96.29%
Harding	99.86%	Socorro	91.87%
Hidalgo	97.36%	Taos	91.45%
Lea	98.17%	Torrance	94.17%
Lincoln	97.62%	Union	96.96%
Los Alamos	99.54%	Valencia	95.39%
Luna	93.88%	<b>Average</b>	<b>95.72%</b>

Information source: DFA rate certificate files.

\*3-year average collection rate as reported by County Treasurers.

Applicable to traditional residential and non-residential properties. Collection rates on ad valorem production and equipment taxes average close to 100%.

Department of Finance and Administration  
Property Tax Facts 2018 Tax Year

Table 11: Net Taxable Value by New Mexico County 2018 Tax Year  
Percent of Statewide Total and Rank

County	Total		Residential	Rank	Non-residential		Subtotal	Rank	Ad Valorem			Rank
	Total	Rank			Rank	Rank			Production	Equipment	Subtotal	
Bernalillo	27.1	1	35.4	1	20.4	1	30.4	1				N/A
Catron	0.2	31	0.2	27	0.3	33	0.2	31				N/A
Chaves	2.1	11	1.9	11	3.0	9	2.3	11	0.6	0.7	0.6	7
Cibola	0.6	23	0.4	25	1.2	18	0.6	23				N/A
Colfax	1.1	18	1.1	18	1.2	19	1.1	18	0.5	0.4	0.5	8
Curry	1.5	14	1.6	14	2.0	14	1.7	13				N/A
De Baca	0.2	32	0.0	32	0.4	30	0.2	32				N/A
Dona Ana	7.4	5	8.6	3	7.5	5	8.3	3				N/A
Eddy	7.5	4	2.0	10	8.3	4	4.1	6	35.3	37.0	35.6	2
Grant	1.4	16	1.2	16	1.1	20	1.2	17	3.8		3.1	5
Guadalupe	0.3	29	0.1	30	0.7	26	0.3	29				N/A
Harding	0.1	33	0.0	33	0.4	31	0.1	33	0.3	0.3	0.3	9
Hidalgo	0.3	28	0.1	31	0.8	23	0.3	27				N/A
Lea	8.0	3	1.7	13	7.3	6	3.6	7	44.4	45.8	44.6	1
Lincoln	2.1	10	2.5	8	2.2	12	2.4	10				N/A
Los Alamos	1.2	17	1.8	12	0.5	29	1.4	16				N/A
Luna	1.0	20	0.7	20	1.8	15	1.1	20				N/A
McKinley	1.4	15	0.7	19	3.2	8	1.5	14	0.0	0.0	0.0	13
Mora	0.2	30	0.2	28	0.4	32	0.3	30				N/A
Otero	2.0	13	2.3	9	2.1	13	2.2	12				N/A
Quay	0.4	26	0.2	26	0.7	27	0.4	26	0.0	0.0	0.0	12
Rio Arriba	2.0	12	1.4	15	1.8	16	1.5	15	5.5	6.1	5.6	4
Roosevelt	0.8	22	0.5	22	1.1	21	0.7	22	0.1	0.1	0.1	11
San Juan	6.0	6	4.1	5	8.7	2	5.7	5	8.6	8.7	8.6	3
San Miguel	1.0	19	1.2	17	1.0	22	1.1	19				N/A
Sandoval	5.9	7	7.6	4	4.4	7	6.5	4	0.6	0.7	0.6	6
Santa Fe	11.7	2	15.5	2	8.6	3	13.2	2				N/A
Sierra	0.5	24	0.5	21	0.7	25	0.6	24				N/A
Socorro	0.5	25	0.4	24	0.7	24	0.5	25				N/A
Taos	2.4	9	2.6	7	3.0	10	2.7	9				N/A
Torrance	0.7	21	0.5	23	1.3	17	0.8	21				N/A
Union	0.3	27	0.1	29	0.7	28	0.3	28	0.2	0.2	0.2	10
Valencia	2.4	8	2.9	6	2.4	11	2.7	8				N/A
Total	100.0		100.0		100.0		100.0		100.0	100.0	100.0	

Source: NM Department of Finance and Administration property tax rate certificate files.

Table 12: Property Tax Obligations by New Mexico County 2018 Tax Year  
Percent of Statewide Total and Rank

County	Total		Residential	Rank	Non-residential		Subtotal	Rank	Ad Valorem			Rank
	Total	Rank			Rank	Rank			Production	Equipment	Subtotal	
Bernalillo	37.0	1	46.8	1	29.2	1	40.7	1				N/A
Catron	0.1	31	0.1	27	0.2	33	0.1	31				N/A
Chaves	1.6	11	1.3	13	2.4	10	1.7	11	0.6	0.6	0.6	7
Cibola	0.6	21	0.4	25	1.3	17	0.7	21				N/A
Colfax	0.9	17	0.9	15	1.0	18	0.9	17	0.4	0.4	0.4	8
Curry	1.2	15	1.2	14	1.4	15	1.3	14				N/A
De Baca	0.1	33	0.0	32	0.3	31	0.1	32				N/A
Dona Ana	7.4	4	8.3	3	7.9	3	8.1	3				N/A
Eddy	5.6	6	1.5	11	6.1	6	3.1	7	30.0	31.4	30.3	2
Grant	0.9	18	0.7	19	0.8	21	0.7	20	3.3		2.7	5
Guadalupe	0.2	27	0.1	29	0.6	24	0.3	27				N/A
Harding	0.1	32	0.0	33	0.3	30	0.1	33	0.3	0.3	0.3	9
Hidalgo	0.2	29	0.0	31	0.5	27	0.2	29				N/A
Lea	7.7	3	1.5	9	7.0	5	3.4	6	49.8	51.1	50.0	1
Lincoln	1.7	9	1.9	7	1.9	13	1.9	9				N/A
Los Alamos	1.0	16	1.5	10	0.5	29	1.2	15				N/A
Luna	0.8	20	0.5	20	1.4	16	0.8	19				N/A
McKinley	1.5	13	0.8	18	3.3	8	1.7	13	0.0	0.0	0.0	13
Mora	0.1	30	0.1	28	0.3	32	0.2	30				N/A
Otero	1.6	10	1.7	8	1.9	12	1.8	10				N/A
Quay	0.3	26	0.2	26	0.6	25	0.3	26	0.0	0.0	0.0	12
Rio Arriba	1.5	14	0.9	16	1.5	14	1.1	16	5.4	6.0	5.6	4
Roosevelt	0.5	23	0.4	24	0.8	22	0.5	23	0.1	0.1	0.1	11
San Juan	5.1	7	3.3	5	7.3	4	4.7	5	9.2	9.3	9.2	3
San Miguel	0.8	19	0.8	17	1.0	19	0.9	18				N/A
Sandoval	6.0	5	7.6	4	4.5	7	6.5	4	0.6	0.7	0.6	6
Santa Fe	9.9	2	12.1	2	8.6	2	10.9	2				N/A
Sierra	0.4	25	0.4	22	0.6	26	0.5	25				N/A
Socorro	0.5	24	0.4	21	0.7	23	0.5	24				N/A
Taos	1.5	12	1.4	12	2.2	11	1.7	12				N/A
Torrance	0.5	22	0.4	23	1.0	20	0.6	22				N/A
Union	0.2	28	0.1	30	0.5	28	0.2	28	0.2	0.2	0.2	10
Valencia	2.3	8	2.6	6	2.5	9	2.6	8				N/A
Total	100.0		100.0		100.0		100.0		100.0	100.0	100.0	

Source: NM Department of Finance and Administration property tax rate certificate files.

Department of Finance and Administration  
Property Tax Facts 2018 Tax Year

Table 13: Net Taxable Value by New Mexico County 2018 Tax Year  
Percent of County Total

County	Total	Non-residential			Ad Valorem		
		Residential	residential	Subtotal	Production	Equipment	Subtotal
Bernalillo	100.0	77.4	22.8	100.0	0.0	0.0	0.0
Catron	100.0	62.2	37.8	100.0	0.0	0.0	0.0
Chaves	100.0	53.0	43.8	96.8	2.6	0.6	3.2
Cibola	100.0	36.3	63.7	100.0	0.0	0.0	0.0
Colfax	100.0	61.7	33.5	95.2	3.9	0.8	4.8
Curry	100.0	61.2	38.8	100.0	0.0	0.0	0.0
De Baca	100.0	18.7	81.3	100.0	0.0	0.0	0.0
Dona Ana	100.0	69.2	30.8	100.0	0.0	0.0	0.0
Eddy	100.0	15.8	33.1	48.8	41.2	9.9	51.2
Grant	100.0	52.0	24.2	76.2	23.8	0.0	23.8
Guadalupe	100.0	21.0	79.0	100.0	0.0	0.0	0.0
Harding	100.0	6.1	72.4	78.5	17.5	4.0	21.5
Hidalgo	100.0	15.1	84.9	100.0	0.0	0.0	0.0
Lea	100.0	12.7	27.3	40.0	48.5	11.5	60.0
Lincoln	100.0	69.1	30.9	100.0	0.0	0.0	0.0
Los Alamos	100.0	86.7	13.3	100.0	0.0	0.0	0.0
Luna	100.0	43.5	56.5	100.0	0.0	0.0	0.0
McKinley	100.0	31.2	68.8	100.0	0.0	0.0	0.0
Mora	100.0	54.0	46.0	100.0	0.0	0.0	0.0
Otero	100.0	68.3	31.7	100.0	0.0	0.0	0.0
Quay	100.0	41.5	57.7	99.2	0.7	0.1	0.8
Rio Arriba	100.0	42.2	27.1	69.3	24.5	6.2	30.7
Roosevelt	100.0	45.5	52.2	97.8	1.8	0.4	2.2
San Juan	100.0	40.8	43.7	84.4	12.6	2.9	15.6
San Miguel	100.0	68.7	31.3	100.0	0.0	0.0	0.0
Sandoval	100.0	76.4	22.4	98.8	1.0	0.2	1.2
Santa Fe	100.0	78.0	22.0	100.0	0.0	0.0	0.0
Sierra	100.0	58.2	41.8	100.0	0.0	0.0	0.0
Socorro	100.0	51.6	48.4	100.0	0.0	0.0	0.0
Taos	100.0	62.8	37.2	100.0	0.0	0.0	0.0
Torrance	100.0	42.0	58.0	100.0	0.0	0.0	0.0
Union	100.0	22.9	70.4	93.3	5.5	1.2	6.7
Valencia	100.0	70.0	30.0	100.0	0.0	0.0	0.0
Average	100.0	59.2	30.0	89.2	8.8	2.0	10.8

Source: NM Department of Finance and Administration property tax rate certificate files.

Table 14: Property Tax Obligations by New Mexico County 2018 Tax Year  
Percent of County Total

County	Total	Non-residential			Ad Valorem		
		Residential	residential	Subtotal	Production	Equipment	Subtotal
Bernalillo	100.0	75.0	25.0	100.0	0.0	0.0	0.0
Catron	100.0	58.9	41.1	100.0	0.0	0.0	0.0
Chaves	100.0	48.9	47.8	96.7	2.6	0.6	3.3
Cibola	100.0	34.4	65.6	100.0	0.0	0.0	0.0
Colfax	100.0	60.0	35.9	95.8	3.5	0.7	4.2
Curry	100.0	61.8	38.2	100.0	0.0	0.0	0.0
De Baca	100.0	20.3	79.7	100.0	0.0	0.0	0.0
Dona Ana	100.0	66.3	33.7	100.0	0.0	0.0	0.0
Eddy	100.0	15.9	34.3	50.2	40.1	9.7	49.8
Grant	100.0	44.4	27.9	72.3	27.7	0.0	27.7
Guadalupe	100.0	20.2	79.8	100.0	0.0	0.0	0.0
Harding	100.0	4.6	73.1	77.7	18.1	4.2	22.3
Hidalgo	100.0	13.4	86.6	100.0	0.0	0.0	0.0
Lea	100.0	11.6	28.8	40.4	48.1	11.4	59.6
Lincoln	100.0	66.0	34.0	100.0	0.0	0.0	0.0
Los Alamos	100.0	85.1	14.9	100.0	0.0	0.0	0.0
Luna	100.0	42.5	57.5	100.0	0.0	0.0	0.0
McKinley	100.0	30.0	70.0	100.0	0.0	0.0	0.0
Mora	100.0	45.0	55.0	100.0	0.0	0.0	0.0
Otero	100.0	63.2	36.8	100.0	0.0	0.0	0.0
Quay	100.0	38.8	60.5	99.3	0.6	0.1	0.7
Rio Arriba	100.0	34.6	31.5	66.1	27.0	6.9	33.9
Roosevelt	100.0	46.5	51.4	97.9	1.7	0.4	2.1
San Juan	100.0	38.1	45.4	83.5	13.4	3.1	16.5
San Miguel	100.0	61.1	38.9	100.0	0.0	0.0	0.0
Sandoval	100.0	75.3	23.7	99.0	0.8	0.2	1.0
Santa Fe	100.0	72.5	27.5	100.0	0.0	0.0	0.0
Sierra	100.0	56.5	43.5	100.0	0.0	0.0	0.0
Socorro	100.0	50.5	49.5	100.0	0.0	0.0	0.0
Taos	100.0	54.3	45.7	100.0	0.0	0.0	0.0
Torrance	100.0	43.0	57.0	100.0	0.0	0.0	0.0
Union	100.0	22.0	71.3	93.3	5.5	1.2	6.7
Valencia	100.0	66.6	33.4	100.0	0.0	0.0	0.0
Average	100.0	59.3	31.6	90.8	7.4	1.7	9.2

Source: NM Department of Finance and Administration property tax rate certificate files.

Department of Finance and Administration  
Property Tax Facts 2018 Tax Year

Table 15: Obligations for County Operating Purposes, by County 2018 Tax Year

County	Total	Residential	Nonresidential	Subtotal	Ad Valorem Production	Equipment	Subtotal
Bernalillo	\$129,448,203	\$89,417,039	\$40,031,164	\$129,448,203	\$0	\$0	\$0
Catron	\$1,368,878	\$791,909	\$576,970	\$1,368,878	\$0	\$0	\$0
Chaves	\$9,706,117	\$3,638,259	\$5,543,681	\$9,281,939	\$340,933	\$83,244	\$424,177
Cibola	\$3,809,298	\$1,174,112	\$2,635,186	\$3,809,298	\$0	\$0	\$0
Colfax	\$8,495,875	\$3,564,709	\$2,566,116	\$6,130,826	\$302,454	\$62,596	\$365,050
Curry	\$8,941,517	\$5,361,266	\$3,580,251	\$8,941,517	\$0	\$0	\$0
De Baca	\$809,471	\$168,918	\$640,555	\$809,471	\$0	\$0	\$0
Dona Ana	\$44,576,340	\$28,276,390	\$16,299,950	\$44,576,340	\$0	\$0	\$0
Eddy	\$32,792,002	\$4,030,186	\$11,288,282	\$15,318,468	\$14,081,099	\$3,394,436	\$17,475,534
Grant	\$7,526,125	\$2,758,125	\$2,403,206	\$5,161,332	\$2,364,793	\$0	\$2,364,793
Guadalupe	\$1,817,741	\$314,941	\$1,502,800	\$1,817,741	\$0	\$0	\$0
Harding	\$959,351	\$43,016	\$706,497	\$749,513	\$170,624	\$39,214	\$209,838
Hidalgo	\$1,963,163	\$237,862	\$1,725,301	\$1,963,163	\$0	\$0	\$0
Lea	\$49,374,184	\$4,343,149	\$14,095,166	\$18,438,315	\$24,993,058	\$5,942,811	\$30,935,869
Lincoln	\$8,203,018	\$4,687,181	\$3,515,837	\$8,203,018	\$0	\$0	\$0
Los Alamos	\$4,562,450	\$3,688,146	\$874,304	\$4,562,450	\$0	\$0	\$0
Luna	\$6,530,048	\$2,541,628	\$3,988,420	\$6,530,048	\$0	\$0	\$0
McKinley	\$8,551,155	\$1,711,957	\$6,836,176	\$8,548,133	\$2,239	\$782	\$3,022
Mora	\$1,307,775	\$544,192	\$763,584	\$1,307,775	\$0	\$0	\$0
Otero	\$10,036,308	\$5,553,458	\$4,482,850	\$10,036,308	\$0	\$0	\$0
Quay	\$1,989,452	\$699,344	\$1,272,603	\$1,971,947	\$14,383	\$3,122	\$17,505
Rio Arriba	\$10,620,797	\$2,406,667	\$3,847,900	\$6,254,568	\$3,478,418	\$887,812	\$4,366,229
Roosevelt	\$4,386,170	\$1,880,823	\$2,402,477	\$4,283,300	\$83,747	\$19,123	\$102,870
San Juan	\$26,410,779	\$9,188,698	\$12,699,696	\$21,888,394	\$3,668,451	\$853,934	\$4,522,385
San Miguel	\$4,475,101	\$2,210,049	\$2,265,053	\$4,475,101	\$0	\$0	\$0
Sandoval	\$26,216,858	\$17,534,912	\$8,242,179	\$25,777,092	\$352,342	\$87,424	\$439,766
Santa Fe	\$50,905,162	\$32,353,453	\$18,551,709	\$50,905,162	\$0	\$0	\$0
Sierra	\$3,425,121	\$1,840,878	\$1,584,243	\$3,425,121	\$0	\$0	\$0
Socorro	\$2,994,542	\$1,381,270	\$1,613,272	\$2,994,542	\$0	\$0	\$0
Taos	\$11,972,595	\$5,503,297	\$6,469,298	\$11,972,595	\$0	\$0	\$0
Torrance	\$4,956,820	\$2,072,492	\$2,884,328	\$4,956,820	\$0	\$0	\$0
Union	\$1,511,493	\$268,908	\$1,136,199	\$1,405,107	\$87,579	\$18,607	\$106,386
Valencia	\$12,344,083	\$7,100,027	\$5,244,056	\$12,344,083	\$0	\$0	\$0
<b>Total</b>	<b>\$500,987,993</b>	<b>\$247,287,260</b>	<b>\$192,367,308</b>	<b>\$439,654,568</b>	<b>\$49,940,121</b>	<b>\$11,393,304</b>	<b>\$61,333,425</b>

Per Capita Basis:  
\$238.28

Information source: compiled from rate certificate files issued by the NM Department of Finance and Administration.

Table 16: Obligations for County Debt Service Purposes, by County 2018 Tax Year

County	Total	Residential	Nonresidential	Subtotal	Ad Valorem Production	Equipment	Subtotal
Bernalillo	\$20,818,954	\$16,108,310	\$4,710,644	\$20,818,954	\$0	\$0	\$0
Catron	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chaves	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cibola	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Colfax	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Curry	\$0	\$0	\$0	\$0	\$0	\$0	\$0
De Baca	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dona Ana	\$482,785	\$334,229	\$148,557	\$482,785	\$0	\$0	\$0
Eddy	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grant	\$953,585	\$495,696	\$230,789	\$726,485	\$227,100	\$0	\$227,100
Guadalupe	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Harding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hidalgo	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lea	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lincoln	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Los Alamos	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Luna	\$0	\$0	\$0	\$0	\$0	\$0	\$0
McKinley	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Mora	\$248,731	\$134,290	\$114,441	\$248,731	\$0	\$0	\$0
Otero	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Quay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rio Arriba	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Roosevelt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
San Juan	\$0	\$0	\$0	\$0	\$0	\$0	\$0
San Miguel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sandoval	\$2,094,792	\$1,598,393	\$471,203	\$2,069,596	\$20,187	\$5,009	\$25,196
Santa Fe	\$15,121,382	\$11,797,729	\$3,323,652	\$15,121,382	\$0	\$0	\$0
Sierra	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Socorro	\$429,463	\$221,712	\$207,751	\$429,463	\$0	\$0	\$0
Taos	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Torrance	\$386,761	\$162,586	\$224,174	\$386,761	\$0	\$0	\$0
Union	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Valencia	\$1,044,583	\$730,824	\$313,758	\$1,044,583	\$0	\$0	\$0
<b>Total</b>	<b>\$41,581,036</b>	<b>\$31,583,770</b>	<b>\$9,744,969</b>	<b>\$41,328,740</b>	<b>\$247,287</b>	<b>\$5,009</b>	<b>\$252,296</b>

Information source: compiled from rate certificate files issued by the NM Department of Finance and Administration.

Table 17  
Property Tax Rates by Location 2018 Tax Year

County	Municipality	Tax District	Residential	Non-Residential	Production & Equipment	County	Municipality	Tax District	Residential	Non-Residential	Production & Equipment
Bernalillo	Abuquerque	12 In	41.751	46.833		Eddy	Artesia	16 In	22.249	24.314	20.814
	Los Ranchos	12 In	31.522	36.313		(continued)	Hope	16D In	23.002	28.464	
	Tijeras	12 In	31.396	37.538				C Out	19.634	22.635	22.635
	Corrales	2A In	0.374	0.374				10 Out	14.328	16.560	16.560
	Rio Rancho	R1-A NR	N/A	45.731				16 Out	18.749	20.814	20.814
	Edgewood	12 Out	33.513	38.313		Grant	Silver City	1 IN	17.549	24.064	
	(unincorporated)	12 Out	30.522	35.313			Hurley	2H IN	21.937	27.317	
		8T	26.832	30.689			Bayard	2B IN	21.904	28.484	
		24 Out	26.832	30.689			Santa Clara	2C IN	20.307	27.047	
Catron	Reserve	1 In	20.783	23.088				1 OUT	14.880	20.576	20.576
		1 Out	18.784	20.863				2 OUT	17.629	23.259	23.259
		2 Out	16.095	18.179		Guadalupe	Santa Rosa	8 IN	28.549	32.333	
		2A Out	16.095	18.179			Vaughn	33 IN	29.401	31.904	
Chaves	Roswell	1 in	22.834	28.861				8 OUT	24.028	27.395	
	Hagerman	6 in	16.702	22.4				33 OUT	21.751	24.254	
	Dexter	8 in	21.031	27.241		Harding	Roy	3 IN	17.116	20.468	
	Lake Arthur	20 In R	21.411	28.21			Mosquero	5 IN	23.896	28.033	
		1 Out R	16.505	21.657	20.849			3 OUT	15.741	18.413	19.037
		6 Out	15.979	21.175	20.367			5 OUT	22.771	26.133	26.133
		8 Out	20.894	26.016	25.242			24/25	17.683	20.662	
		20 Out	19.343	24.375	24.567	Hidalgo	Lordsburg	1 IN	22.027	25.667	
		14	14.095	19.016	19.210		Virden	1A IN	20.661	24.419	
		27/28	9.937	13.911				1 OUT	19.562	22.442	
		28	N/A	N/A	14.210			1A OUT	19.562	22.442	
		1L	17.204	23.742				6	12.839	15.675	
Cibola	Grants	3 In	33.936	36.858		Lea	Lovington	1 IN	31.103	38.315	
	Milan	3A In	32.111	39.637			Eunice	8 IN	33.519	41.043	41.043
		3 Out	29.383	32.303			Hobbs	16 IN	26.121	32.933	32.933
		Ormo2	19.720	22.429			Jal	19 In	26.892	33.734	33.734
Colfax	Cimarron	3 In	24.634	29.057			Tatum	28 IN	25.955	32.409	
	Eagle Nest	3A In	21.068	25.674				1 OUT	27.370	32.665	32.665
	Angel Fire	3B In	28.034	33.659				8 OUT	28.114	33.393	33.393
	Raton	11 In	21.319	26.298				16 OUT	22.137	27.378	27.378
	Springer	24 In	31.018	37.164				19 OUT	20.999	26.084	26.084
	Maxwell	26 In	27.833	33.482				28 OUT	22.829	28.184	28.184
		3 Out	19.378	22.449	22.449	Lincoln	Ruidoso	3 IN	28.800	31.257	
		11 Out	15.541	18.648	18.648		Ruidoso Downs	35 IN	29.282	35.156	
		24 Out	25.605	29.514			Camizozo	7 IN	25.855	29.148	
		26 Out	21.966	25.832			Corona	13 IN	20.313	24.439	
		35	15.335	18.513			Capitan	28 IN	19.716	24.432	
Curry	Clovis	1 In	23.482	24.426				3/35 OUT	22.048	25.470	
	Texico	2 In	22.093	23.063				7 OUT	19.526	23.225	
	Meirose	12 In	18.853	19.725				13 OUT	18.55	20.087	
	Grady	61 In	25.581	27.799				20	22.059	25.595	
		1 Out	20.116	20.701				28 OUT	16.511	20.207	
		2 Out	20.169	20.838		Los Alamos	Los Alamos	1	25.087	28.71	
		12 Out	16.940	17.5		Luna	Deming	1 IN	25.336	27.424	
		61 Out	19.611	20.149			Columbus	1A IN	22.55	28.399	
De Baca	Fort Sumner	20 In	24.274	22.683				1 OUT	19.396	21.454	
		20 Out	22.401	20.719		McKinley	Gallup	1 IN	33.165	40.061	
Dona Ana	Las Cruces	2 In	31.315	34.546				1 OUT	25.418	30.927	30.927
	Mesilla	2D In	23.574	27.760				Zuni	17.301	22.610	
	Sunland Park	16 In	35.625	39.78		Mora	Wagon Mound	12 IN	23.793	29.718	
	Hatch	11 In	30.593	33.676				1	14.852	20.301	
	Anthony	18in	29.231	32.13				12 OUT	18.343	23.871	
		2 Out	22.545	25.420				12C	24.676	30.323	
		11 Out	25.294	28.176				1-A	18.343	23.871	
		16 Out	29.231	32.130							
Eddy	Carlsbad	C In	24.584	28.860	28.860						
	Loving	10 In	15.958	18.412							

Source: rate certificate files issued by the New Mexico Department of Finance and Administration's Local Government Division.

Department of Finance and Administration  
Property Tax Facts

2018 Tax Year

Table 17  
Property Tax Rates by Location (Continued) 2018 Tax Year

County	Municipality	Tax District	Residential	Non-Residential	Production & Equipment	County	Municipality	Tax District	Residential	Non-Residential	Production & Equipment
Otero	Alamogordo	1 IN	26.054	33.745		San Miguel		1 OUT	21.635	29.224	
	Tularosa	4 IN	24.560	32.216		(continued)		2 OUT	20.968	28.547	
	Cloudcroft	11 IN	16.640	23.475				21 OUT	11.837	18.493	
		1 OUT	19.249	24.848				50	15.696	23.145	
		4 OUT	19.290	24.566		Santa Fe	Santa Fe	C IN	24.583	32.900	
		11 OUT	15.772	21.250			Espanola	18 IN	20.099	28.648	
		16	26.794	32.022			Edgewood	8T IN	25.131	31.291	
Quay	Tucumcari	1 IN	25.772	33.459			Edgewood	8T-A IN	22.878	29.038	
	House	19 IN	20.064	25.869				C OUT	22.384	29.134	
	Logan	32 IN	26.882	28.581				1	20.828	27.141	
	San Jon	34 IN	23.078	28.175				8T	19.887	26.038	
		1 OUT	21.741	25.809				18 OUT	16.596	22.713	
		19 OUT	15.755	18.219		Sierra	T or C	6 IN	22.871	25.560	
		32 OUT	19.232	21.662			Williamsburg	6W IN	23.029	25.542	
		34 OUT	17.960	20.525			Elephant Butte	6 EB	25.609	27.560	
		23/47	19.679	22.149				6 OUT	21.384	23.335	
		33	19.232	21.662	21.662	Socorro	Socorro	1 IN	31.989	34.974	
		53	17.008	19.500			Magdalena	12 IN	28.125	32.054	
Rio Arriba	Chama	19 IN	24.737	32.422				1 OUT	26.626	29.161	
	Espanola	45 IN	21.157	30.775				12 OUT	27.338	29.829	
		19 OUT	20.697	27.889				5	29.310	31.981	
		21	20.828	28.387	28.387			7L	24.236	26.764	
		45 OUT	17.654	24.840				13L	21.260	23.626	
		53	12.618	19.939	19.960			13T	23.196	25.621	
		6T	18.459	25.694		Taos	Taos	1 IN	18.114	25.363	
		32	15.843	23.314			Questa	9 IN	18.602	25.635	
Roosevelt	Portales	1 IN	24.493	26.090			Red River	9RR IN	23.360	30.861	
	Elida	2 IN	15.707	17.242			Taos Ski Valley	8-18 IN	23.098	28.361	
	Floyd	5 IN	16.106	17.879				1 OUT	15.448	21.138	
	Causey	39A IN	22.608	24.505				1A	15.448	21.138	
	Dora	39 IN	22.511	24.505				4	13.809	20.064	
		1 OUT	21.674	22.942				6	16.425	22.444	
		2 OUT	14.170	15.603	15.710			9 OUT	14.410	20.410	
		5 OUT	14.434	15.710	13.210	Torrance	Estancia	7 IN	24.481	23.263	
		39 OUT	21.041	22.280	22.280		Willard	7W IN	27.471	27.021	
		3	21.466	22.838			Moriarty	8 IN	26.828	26.297	
		9/53	18.237	19.500			Mountainair	13 IN	26.684	27.499	
		9A	16.984	18.219			Encino	16 IN	22.587	22.771	
Sandoval	Bernalillo	1 IN	23.307	29.980				7 OUT	22.246	22.293	
	Cuba	20 IN	24.526	32.607				8 OUT	24.603	24.836	
	Jemez Springs	31 IN	23.603	28.834				13 OUT	20.574	20.766	
	San Ysidro	31A IN	25.933	30.672				16 OUT	20.815	20.925	
	Corrales	2A IN	29.051	36.898				20 / 35	18.838	18.771	
	Rio Rancho	94 IN	33.310	37.765		Union	Clayton	1 IN	24.877	27.886	
	Edgewood	1 OUT	23.045	27.255			Des Moines	22D IN	20.864	25.001	
	(unincorporated)	1 OUT	20.054	24.255			Folsom	22F IN	19.996	25.488	
		20 OUT	20.853	24.957	24.980		Grenville	22G IN	23.923	27.713	
		31 out	19.705	23.556				1 OUT	20.163	22.948	22.948
		2AC IN	29.147	36.994				22 OUT	17.144	20.063	
		94 OUT	23.017	27.347				49	23.164	26.814	
San Juan	Aztec	2 IN	28.851	34.525	34.525	Valencia	Los Lunas	1 IN	33.621	39.325	
	Farmington	5 IN	23.250	27.131	27.131		Bosque Farms	1-BF IN	27.749	32.916	
	Bloomfield	6 IN	29.791	35.057	35.057		Belen	2 IN	30.248	36.076	
	Bloomfield	61/20	30.024	35.459			Peralta	PR IN	27.972	33.364	
	Kirtland	22 IN	21.368	24.276			Rio Communities	1RC IN	24.374	29.664	
		2 OUT	24.376	27.652	27.652			1 OUT	25.058	30.420	
		5 OUT	21.825	24.906	24.906			2 OUT	21.624	26.914	
		6 OUT	24.143	27.250	27.250			3LL OUT	25.058	30.420	
		22 OUT	21.368	24.276	24.276			3BN OUT	21.624	26.914	
San Miguel	Las Vegas	1 IN	28.348	36.874				PR OUT	25.058	30.420	
	Las Vegas	2 IN	27.681	36.197				1RC OUT	21.624	26.914	
	Pecos	21 IN	12.271	19.941							

Source: rate certificate files issued by the New Mexico Department of Finance and Administration's Local Government Division.

**Table 18**  
**New Mexico's 106 Municipalities: Their Associated Counties**

Municipality	County	Municipality	County	Municipality	County
Alamogordo	Otero	Estancia	Torrance	Pecos	San Miguel
Albuquerque	Bernalillo	Eunice	Lea	Peralta	Valencia
Anthony	Dona Ana	Farmington	San Juan	Portales	Roosevelt
Angel Fire	Colfax	Floyd	Roosevelt	Questa	Taos
Artesia	Eddy	Folsom	Union	Raton	Colfax
Aztec	San Juan	Fort Sumner	De Baca	Red River	Taos
Bayard	Grant	Gallup	McKinley	Reserve	Catron
Belen	Valencia	Grady	Curry	Rio Communities	Valencia
Bernalillo	Sandoval	Grants	Cibola	Rio Rancho	Sandoval
Bloomfield	San Juan	Grenville	Union	Roswell	Chaves
Bosque Farms	Valencia	Hagerman	Chaves	Roy	Harding
Capitan	Lincoln	Hatch	Dona Ana	Ruidoso	Lincoln
Carlsbad	Eddy	Hobbs	Lea	Ruidoso Downs	Lincoln
Carrizozo	Lincoln	Hope	Eddy	San Jon	Quay
Causey	Roosevelt	House	Quay	San Ysidro	Sandoval
Chama	Rio Arriba	Hurley	Grant	Santa Clara	Grant
Cimarron	Colfax	Jal	Lea	Santa Fe	Santa Fe
Clayton	Union	Jemez Springs	Sandoval	Santa Rosa	Guadalupe
Cloudcroft	Otero	Kirtland	San Juan	Silver City	Grant
Clovis	Curry	Lake Arthur	Chaves	Socorro	Socorro
Columbus	Luna	Las Cruces	Dona Ana	Springer	Colfax
Corona	Lincoln	Las Vegas	San Miguel	Sunland Park	Dona Ana
Corrales	Sandoval	Logan	Quay	T or C	Sierra
Cuba	Sandoval	Lordsburg	Hidalgo	Taos	Taos
Deming	Luna	Los Alamos	Los Alamos	Taos Ski Valley	Taos
Des Moines	Union	Los Lunas	Valencia	Tatum	Lea
Dexter	Chaves	Los Ranchos	Bernalillo	Texico	Curry
Dora	Roosevelt	Loving	Eddy	Tijeras	Bernalillo
Eagle Nest	Colfax	Lovington	Lea	Tucumcari	Quay
Edgewood	Bernalillo	Magdalena	Socorro	Tularosa	Otero
Edgewood	Sandoval	Maxwell	Colfax	Vaughn	Guadalupe
Edgewood	Santa Fe	Melrose	Curry	Virden	Hidalgo
Elephant Butte	Sierra	Mesilla	Dona Ana	Wagon Mound	Mora
Elida	Roosevelt	Milan	Cibola	Willard	Torrance
Encino	Torrance	Moriarty	Torrance	Williamsburg	Sierra
Espanola	Rio Arriba	Mosquero	Harding		
Espanola	Santa Fe	Mountainair	Torrance		

<sup>1</sup>Portions of Edgewood are in Bernalillo & Sandoval Counties (0.2% of net taxable value in each).

<sup>2</sup>A portion of Espanola containing roughly 25% of its net taxable value is in Santa Fe County.

<sup>3</sup>A small portion -- less than 1% of Rio Rancho's net taxable value -- is in Bernalillo County.

Department of Finance and Administration  
 Property Tax Facts 2018 Tax Year

Table 19  
 Municipal Operating Rates Imposed and Remaining Authority 2018 Tax Year

Municipality	Residential	Non-Residential	Rate Imposed	Remaining Authority <sup>1</sup>	Municipality	Residential	Non-Residential	Rate Imposed	Remaining Authority <sup>1</sup>
Alamogordo	4.972	7.064	7.064	0.586	Las Cruces	4.776	5.120	5.120	2.530
Albuquerque	6.253	6.544	6.544	1.106	Las Vegas	6.713	7.650	7.650	0.000
Angel Fire	5.096	7.650	7.650	0.000	Logan	7.650	6.919	7.650	0.000
Anthony*	0.000	0.000	0.000	7.650	Lordsburg	2.465	3.225	3.225	4.425
Artesia	3.500	3.500	3.500	4.150	Los Alamos	3.837	3.998	3.998	3.652
Aztec	4.475	6.873	6.873	0.777	Los Lunas	7.308	7.650	7.650	0.000
Bayard	4.275	5.225	5.225	2.425	Los Ranchos*	0.000	0.000	0.000	7.650
Belen	5.575	6.113	7.650	0.000	Loving	1.630	2.197	2.225	5.425
Bernalillo	3.253	5.725	5.725	1.925	Lovington	3.733	5.650	5.650	2.000
Bloomfield	4.841	7.000	7.000	0.650	Magdalena	0.787	2.225	2.225	5.425
Bosque Farms	2.691	2.496	4.225	3.425	Maxwell	5.667	7.650	7.650	0.000
Capitan	3.205	4.225	4.225	3.425	Melrose	1.913	2.225	2.225	5.425
Carlsbad	4.950	6.225	6.225	1.425	Mesilla	1.029	2.340	2.340	5.310
Carrizozo	6.329	5.923	7.225	0.425	Milan	2.728	7.334	7.650	0.000
Causey	1.567	2.225	2.225	5.425	Moriarty	2.225	1.461	2.225	5.425
Chama	4.040	4.533	5.225	2.425	Mosquero	1.125	1.900	2.225	5.425
Cimarron	5.256	6.608	7.650	0.000	Mountainair	6.110	6.733	7.650	0.000
Clayton	4.714	4.938	4.938	2.712	Pecos	0.434	1.448	2.225	5.425
Cloudcroft	0.868	2.225	2.225	5.425	Peralta	2.914	2.944	3.000	4.650
Clovis	3.366	3.725	3.725	3.925	Portales	2.819	3.148	3.225	4.425
Columbus	3.154	6.945	7.650	0.000	Questa	4.192	5.225	5.225	2.425
Corona	3.763	4.352	4.425	3.225	Raton	5.778	7.650	7.650	0.000
Corrales	3.975	6.870	6.870	0.780	Red River	6.149	7.650	7.650	0.000
Cuba	3.673	7.650	7.650	0.000	Reserve	1.999	2.225	2.225	5.425
Deming	4.445	4.475	4.475	3.175	Rio Communities	2.750	2.750	2.750	4.900
Des Moines	3.820	4.938	4.938	2.712	Rio Rancho	7.525	7.650	7.650	0.000
Dexter	1.137	2.225	2.225	5.425	Roswell	6.775	7.650	7.650	0.000
Dora	1.470	2.225	2.225	5.425	Roy	1.375	2.055	2.225	5.425
Eagle Nest	1.690	3.225	3.225	4.425	Ruidoso	5.248	4.281	6.368	1.282
Edgewood	2.991	3.000	3.000	4.650	Ruidoso Downs	5.015	7.465	7.650	0.000
Elephant Butte	4.225	4.225	4.225	3.425	San Jon	5.118	7.650	7.650	0.000
Elida	1.537	1.639	2.225	5.425	San Ysidro	6.228	7.116	7.650	0.000
Encino	1.772	1.846	2.225	5.425	Santa Clara	2.678	3.788	4.225	3.425
Espanola	3.503	5.935	7.650	0.000	Santa Fe	1.616	3.183	3.183	4.467
Estancia	2.235	0.970	2.750	4.900	Santa Rosa	4.521	4.938	4.938	2.712
Eunice	5.405	7.650	7.650	0.000	Silver City	2.669	3.488	3.825	3.825
Farmington	1.425	2.225	2.225	5.425	Socorro	5.363	5.813	5.813	1.837
Floyd	1.672	2.169	2.225	5.425	Springer	5.413	7.650	7.650	0.000
Folsom	2.852	5.425	5.425	2.225	Sunland Park	6.394	7.650	7.650	0.000
Fort Sumner	1.873	1.964	2.225	5.425	T or C	1.487	2.225	2.225	5.425
Gallup	6.263	7.650	7.650	0.000	Taos	2.666	4.225	4.225	3.425
Grady	5.970	7.650	7.650	0.000	Taos Ski Valley	7.650	7.223	7.650	0.000
Grants	4.553	4.555	4.555	3.095	Tatum	3.126	4.225	4.225	3.425
Grenville	6.779	7.650	7.650	0.000	Texico	1.924	2.225	2.225	5.425
Hagerman	1.723	2.225	2.225	5.425	Tijeras	0.874	2.225	2.225	5.425
Hatch	5.299	5.500	5.500	2.150	Tucumcari	4.031	7.650	7.650	0.000
Hobbs	3.984	5.555	5.555	2.095	Tularosa	5.270	7.650	7.650	0.000
Hope	4.253	7.650	7.650	0.000	Vaughn	7.650	7.650	7.650	0.000
House	4.309	7.650	7.650	0.000	Virden	1.099	1.977	2.225	5.425
Hurley	4.308	4.058	5.225	2.425	Wagon Mound	5.450	5.847	7.650	0.000
Jal	5.893	7.650	7.650	0.000	Willard	5.225	4.728	5.225	2.425
Jemez Springs	3.898	5.278	5.950	1.700	Williamsburg	1.645	2.207	2.225	5.425
Kirtland*	0.000	0.000	0.000	7.650					
Lake Arthur	2.068	1.835	2.225	5.425					
					<b>Average (unweighted)</b>	<b>3.735</b>	<b>4.730</b>	<b>4.965</b>	<b>2.685</b>

Information Source: New Mexico Department of Finance and Administration rate certificate files.

<sup>1</sup>The imposed rate less the 7.65 mill maximum rate allowed by New Mexico statutes.

\*The municipality did not impose an operating rate for this tax year.

Department of Finance and Administration  
Property Tax Facts 2018 Tax Year

Table 20  
Net Taxable Value by Municipality 2018 Tax Year

Municipality	Total	Residential Values	Nonresidential Values	Subtotal	Ad Valorem Production	Equipment	Subtotal
Alamogordo	\$579,659,344	\$427,262,918	\$152,396,426	\$579,659,344			
Albuquerque	\$13,547,922,783	\$10,377,278,268	\$3,170,644,515	\$13,547,922,783			
Angel Fire	\$261,939,027	\$206,012,367	\$55,926,660	\$261,939,027			
Anthony	\$77,965,808	\$54,366,338	\$23,599,470	\$77,965,808			
Artesia	\$425,876,858	\$144,904,732	\$280,951,256	\$425,855,988	\$16,400	\$4,470	\$20,870
Aztec	\$128,135,156	\$89,512,911	\$37,660,352	\$127,173,263	\$805,227	\$156,666	\$961,893
Bayard	\$20,801,452	\$16,563,197	\$4,238,255	\$20,801,452			
Belen	\$137,997,666	\$74,465,958	\$63,531,708	\$137,997,666			
Bernalillo	\$189,638,091	\$130,786,091	\$58,852,000	\$189,638,091			
Bloomfield	\$164,366,151	\$77,701,465	\$86,361,150	\$164,062,615	\$253,082	\$50,455	\$303,536
Bosque Farms	\$95,829,301	\$81,191,126	\$14,638,175	\$95,829,301			
Capitan	\$24,181,461	\$18,606,115	\$5,575,346	\$24,181,461			
Carlsbad	\$563,243,699	\$358,914,984	\$203,184,092	\$562,099,076	\$987,523	\$157,099	\$1,144,623
Carrizozo	\$15,618,430	\$8,242,575	\$7,375,855	\$15,618,430			
Causey	\$1,050,299	\$309,376	\$740,923	\$1,050,299			
Chama	\$25,575,393	\$14,325,107	\$11,250,286	\$25,575,393			
Cimarron	\$13,431,516	\$9,184,799	\$4,246,717	\$13,431,516			
Clayton	\$31,961,694	\$18,444,486	\$13,517,208	\$31,961,694			
Cloudcroft	\$54,842,437	\$41,571,394	\$13,271,043	\$54,842,437			
Clovis	\$629,499,516	\$463,374,367	\$166,125,149	\$629,499,516			
Columbus	\$16,371,219	\$10,532,102	\$5,839,117	\$16,371,219			
Corona	\$4,233,100	\$1,687,368	\$2,545,732	\$4,233,100			
Corrales	\$388,229,613	\$347,859,877	\$40,369,736	\$388,229,613			
Cuba	\$11,613,948	\$3,671,279	\$7,942,669	\$11,613,948			
Deming	\$253,334,326	\$138,626,581	\$114,707,745	\$253,334,326			
Des Moines	\$2,387,570	\$932,584	\$1,454,986	\$2,387,570			
Dexter	\$11,421,610	\$8,472,427	\$2,949,183	\$11,421,610			
Dora	\$1,159,921	\$720,775	\$439,146	\$1,159,921			
Eagle Nest	\$17,824,380	\$11,837,914	\$5,986,466	\$17,824,380			
Edgewood	\$149,852,253	\$110,717,762	\$39,134,491	\$149,852,253			
Elephant Butte	\$60,549,322	\$42,974,161	\$17,575,161	\$60,549,322			
Elida	\$2,439,788	\$1,248,416	\$1,191,372	\$2,439,788			
Encino	\$2,134,234	\$416,447	\$1,717,787	\$2,134,234			
Espanola	\$178,042,801	\$101,758,935	\$76,283,866	\$178,042,801			
Estancia	\$23,972,042	\$6,402,837	\$17,569,205	\$23,972,042			
Eunice	\$35,140,234	\$20,233,449	\$10,368,931	\$30,602,380	\$3,848,901	\$688,953	\$4,537,854
Farmington	\$1,193,460,968	\$771,324,256	\$418,705,033	\$1,190,029,289	\$2,878,254	\$553,425	\$3,431,679
Floyd	\$975,224	\$617,574	\$357,650	\$975,224			
Folsom	\$1,356,944	\$538,389	\$818,555	\$1,356,944			
Fort Sumner	\$12,761,270	\$6,530,756	\$6,230,514	\$12,761,270			
Gallup	\$340,915,498	\$199,213,548	\$141,701,950	\$340,915,498			
Grady	\$691,592	\$543,844	\$147,748	\$691,592			
Grants	\$124,776,929	\$64,545,864	\$60,231,065	\$124,776,929			
Grenville	\$727,338	\$122,477	\$604,861	\$727,338			
Hagerman	\$7,072,101	\$4,810,142	\$2,261,959	\$7,072,101			
Hatch	\$20,287,620	\$9,604,010	\$10,683,610	\$20,287,620			
Hobbs	\$671,540,250	\$333,522,430	\$280,556,893	\$614,079,323	\$46,927,806	\$10,533,121	\$57,460,927
Hope	\$2,986,986	\$709,962	\$2,277,024	\$2,986,986			
House	\$993,584	\$503,243	\$490,341	\$993,584			
Hurley	\$11,885,271	\$10,243,087	\$1,642,184	\$11,885,271			
Jal	\$23,489,601	\$11,040,948	\$11,871,027	\$22,911,975	\$478,483	\$99,144	\$577,626
Jemez Springs	\$11,932,651	\$5,529,955	\$6,402,696	\$11,932,651			
Kirtland	\$20,802,166	\$11,155,193	\$9,646,973	\$20,802,166			
Lake Arthur	\$2,440,268	\$1,538,024	\$902,244	\$2,440,268			

Information Source: New Mexico Department of Finance and Administration rate certificate files.

Department of Finance and Administration  
Property Tax Facts

2018 Tax Year

**Table 20**  
**Net Taxable Value by Municipality (Continued)**      **2018 Tax Year**

Municipality	Total	Residential	Nonresidential	Subtotal	Ad Valorem*		Subtotal
		Values	Values		Production	Equipment	
Las Cruces	\$2,379,422,141	\$1,647,570,603	\$731,851,538	\$2,379,422,141			
Las Vegas	\$208,471,671	\$139,874,030	\$68,597,641	\$208,471,671			
Logan	\$32,460,102	\$22,474,648	\$9,985,454	\$32,460,102			
Lordsburg	\$34,865,689	\$11,230,559	\$23,635,130	\$34,865,689			
Los Alamos	\$745,267,498	\$646,476,090	\$98,791,408	\$745,267,498			
Los Lunas	\$388,192,089	\$285,331,983	\$102,860,106	\$388,192,089			
Los Ranchos	\$273,171,496	\$247,803,770	\$25,367,726	\$273,171,496			
Loving	\$11,565,916	\$6,269,857	\$5,296,059	\$11,565,916			
Lovington	\$109,050,532	\$77,088,659	\$31,961,873	\$109,050,532			
Magdalena	\$6,586,152	\$4,516,348	\$2,069,804	\$6,586,152			
Maxwell	\$2,779,329	\$1,645,379	\$1,133,950	\$2,779,329			
Melrose	\$7,716,358	\$4,329,774	\$3,386,584	\$7,716,358			
Mesilla	\$66,995,703	\$54,810,111	\$12,185,592	\$66,995,703			
Milan	\$45,881,069	\$9,689,853	\$36,191,216	\$45,881,069			
Moriarty	\$48,939,463	\$17,014,899	\$31,924,564	\$48,939,463			
Mosquero	\$1,659,305	\$634,182	\$1,025,123	\$1,659,305			
Mountainair	\$10,046,334	\$6,197,924	\$3,848,410	\$10,046,334			
Pecos	\$22,648,581	\$18,741,418	\$3,907,163	\$22,648,581			
Peralta	\$63,599,691	\$57,512,097	\$6,087,594	\$63,599,691			
Portales	\$158,945,749	\$115,548,417	\$43,397,332	\$158,945,749			
Questa	\$36,186,059	\$20,322,541	\$15,863,518	\$36,186,059			
Raton	\$100,887,095	\$60,922,787	\$39,964,308	\$100,887,095			
Red River	\$59,527,614	\$37,978,907	\$21,548,707	\$59,527,614			
Reserve	\$6,187,819	\$2,912,749	\$3,275,070	\$6,187,819			
Rio Communities	\$87,273,040	\$77,232,031	\$10,041,009	\$87,273,040			
Rio Rancho	\$2,202,047,742	\$1,802,533,522	\$399,514,220	\$2,202,047,742			
Roswell	\$729,822,103	\$488,885,457	\$240,936,646	\$729,822,103			
Roy	\$2,596,044	\$1,294,869	\$1,301,175	\$2,596,044			
Ruidoso	\$542,500,245	\$385,886,366	\$156,613,879	\$542,500,245			
Ruidoso Downs	\$50,302,811	\$28,572,454	\$21,730,357	\$50,302,811			
San Jon	\$2,456,059	\$972,687	\$1,483,372	\$2,456,059			
San Ysidro	\$3,393,108	\$1,748,474	\$1,644,634	\$3,393,108			
Santa Clara	\$15,797,359	\$12,207,383	\$3,589,976	\$15,797,359			
Santa Fe	\$4,139,262,870	\$3,041,483,799	\$1,097,779,071	\$4,139,262,870			
Santa Rosa	\$49,172,790	\$16,911,668	\$32,261,122	\$49,172,790			
Silver City	\$214,487,820	\$141,760,137	\$72,727,683	\$214,487,820			
Socorro	\$117,311,734	\$79,938,178	\$37,373,556	\$117,311,734			
Springer	\$11,200,716	\$7,878,057	\$3,322,659	\$11,200,716			
Sunland Park	\$261,594,758	\$166,181,122	\$95,413,636	\$261,594,758			
T or C	\$102,362,136	\$62,938,170	\$39,423,966	\$102,362,136			
Taos	\$323,682,104	\$170,852,211	\$152,829,893	\$323,682,104			
Taos Ski Valley	\$71,915,452	\$28,854,855	\$43,060,597	\$71,915,452			
Tatum	\$7,508,622	\$4,253,519	\$3,255,103	\$7,508,622			
Texico	\$8,017,578	\$4,862,780	\$3,154,798	\$8,017,578			
Tijeras	\$12,612,052	\$8,528,392	\$4,083,660	\$12,612,052			
Tucumcari	\$70,131,063	\$31,518,667	\$38,612,396	\$70,131,063			
Tularosa	\$33,759,714	\$24,862,084	\$8,897,630	\$33,759,714			
Vaughn	\$8,893,115	\$2,172,327	\$6,720,788	\$8,893,115			
Virden	\$1,059,777	\$741,240	\$318,537	\$1,059,777			
Wagon Mound	\$5,807,372	\$2,413,888	\$3,393,484	\$5,807,372			
Willard	\$1,758,835	\$809,203	\$949,632	\$1,758,835			
Williamsburg	\$5,480,795	\$4,187,438	\$1,293,357	\$5,480,795			
<b>Totals</b>	<b>\$34,500,599,974</b>	<b>\$24,950,583,753</b>	<b>\$9,481,577,212</b>	<b>\$34,432,160,965</b>	<b>\$56,195,676</b>	<b>\$12,243,332</b>	<b>\$68,439,009</b>

Information source: compiled from rate certificate files issued by the New Mexico Department of Finance and Administration.

\*Blank values should be considered zero.

Department of Finance and Administration  
Property Tax Facts 2018 Tax Year

Table 21  
Obligations for Municipal Operating Purposes by Municipality 2018 Tax Year

Municipality	Total	Residential	Nonresidential	Subtotal	Ad Valorem		
					Production	Equipment	Subtotal
Alamogordo	\$3,200,880	\$2,124,351	\$1,076,528	\$3,200,880			
Albuquerque	\$85,637,819	\$64,889,121	\$20,748,698	\$85,637,819			
Angel Fire	\$1,477,678	\$1,049,839	\$427,839	\$1,477,678			
Anthony*							
Artesia*	\$1,490,496	\$507,167	\$983,329	\$1,490,496			
Aztec	\$666,021	\$400,570	\$258,840	\$659,410	\$5,534	\$1,077	\$6,611
Bayard	\$92,953	\$70,808	\$22,145	\$92,953			
Belen	\$803,517	\$415,148	\$388,369	\$803,517			
Bernalillo	\$762,375	\$425,447	\$336,928	\$762,375			
Bloomfield	\$982,806	\$376,153	\$604,528	\$980,681	\$1,772	\$353	\$2,125
Bosque Farms	\$255,022	\$218,485	\$36,537	\$255,022			
Capitan	\$83,188	\$59,633	\$23,556	\$83,188			
Carlsbad	\$3,048,575	\$1,776,629	\$1,264,821	\$3,041,450	\$6,147	\$978	\$7,125
Carrizozo	\$95,854	\$52,167	\$43,687	\$95,854			
Causey	\$2,133	\$485	\$1,649	\$2,133			
Chama	\$108,871	\$57,873	\$50,998	\$108,871			
Cimarron	\$76,338	\$48,275	\$28,062	\$76,338			
Clayton	\$153,695	\$86,947	\$66,748	\$153,695			
Cloudcroft	\$65,612	\$36,084	\$29,528	\$65,612			
Clovis	\$2,178,534	\$1,559,718	\$618,816	\$2,178,534			
Columbus	\$73,771	\$33,218	\$40,553	\$73,771			
Corona	\$17,429	\$6,350	\$11,079	\$17,429			
Corrales	\$1,660,083	\$1,382,743	\$277,340	\$1,660,083			
Cuba	\$74,246	\$13,485	\$60,761	\$74,246			
Deming	\$1,129,512	\$616,195	\$513,317	\$1,129,512			
Des Moines	\$10,747	\$3,562	\$7,185	\$10,747			
Dexter	\$16,195	\$9,633	\$6,562	\$16,195			
Dora	\$2,037	\$1,060	\$977	\$2,037			
Eagle Nest	\$39,312	\$20,006	\$19,306	\$39,312			
Edgewood	\$448,560	\$331,157	\$117,403	\$448,560			
Elephant Butte	\$255,821	\$181,566	\$74,255	\$255,821			
Elida	\$3,871	\$1,919	\$1,953	\$3,871			
Encino	\$3,909	\$738	\$3,171	\$3,909			
Espanola	\$809,206	\$356,462	\$452,745	\$809,206			
Estancia	\$31,352	\$14,310	\$17,042	\$31,352			
Eunice	\$223,399	\$109,362	\$79,322	\$188,684	\$29,444	\$5,270	\$34,715
Farmington	\$2,038,391	\$1,099,137	\$931,619	\$2,030,756	\$6,404	\$1,231	\$7,635
Floyd	\$1,808	\$1,033	\$776	\$1,808			
Folsom	\$5,976	\$1,535	\$4,441	\$5,976			
Fort Sumner	\$24,469	\$12,232	\$12,237	\$24,469			
Gallup	\$2,331,694	\$1,247,674	\$1,084,020	\$2,331,694			
Grady	\$4,377	\$3,247	\$1,130	\$4,377			
Grants	\$568,230	\$293,877	\$274,353	\$568,230			
Grenville	\$5,457	\$830	\$4,627	\$5,457			
Hagerman	\$13,321	\$8,288	\$5,033	\$13,321			
Hatch	\$109,652	\$50,892	\$58,760	\$109,652			
Hobbs	\$3,206,442	\$1,328,753	\$1,558,494	\$2,887,247	\$260,684	\$58,511	\$319,195
Hope	\$20,439	\$3,019	\$17,419	\$20,439			
House	\$5,920	\$2,168	\$3,751	\$5,920			
Hurley	\$50,791	\$44,127	\$6,664	\$50,791			
Jal	\$160,297	\$65,064	\$90,813	\$155,878	\$3,660	\$758	\$4,419
Jemez Springs	\$55,349	\$21,556	\$33,793	\$55,349			
Kirtland*							
Lake Arthur	\$4,836	\$3,181	\$1,656	\$4,836			

Information Source: New Mexico Department of Finance and Administration rate certificate files.

\*Municipality is not imposing an operating rate for this tax year. <sup>1</sup>The extreme difference between residential and nonresidential obligations in Hurley results from very small nonresidential tax rates and net taxable value relative to residential rates and values.

Department of Finance and Administration  
Property Tax Facts

2018 Tax Year

Table 21  
Obligations for Municipal Operating Purposes by Municipality (Continued) 2018 Tax Year

Municipality	Total	Residential	Nonresidential	Subtotal	Ad Valorem		
					Production	Equipment	Subtotal
Las Cruces	\$11,615,877	\$7,868,797	\$3,747,080	\$11,615,877			
Las Vegas	\$1,463,746	\$938,974	\$524,772	\$1,463,746			
Logan	\$241,020	\$171,931	\$69,089	\$241,020			
Lordsburg	\$103,907	\$27,683	\$76,223	\$103,907			
Los Alamos	\$2,875,497	\$2,480,529	\$394,968	\$2,875,497			
Los Lunas	\$2,872,086	\$2,085,206	\$786,880	\$2,872,086			
Los Ranchos*							
Loving	\$21,855	\$10,220	\$11,635	\$21,855			
Lovington	\$468,357	\$287,772	\$180,585	\$468,357			
Magdalena	\$8,160	\$3,554	\$4,605	\$8,160			
Maxwell	\$17,999	\$9,324	\$8,675	\$17,999			
Melrose	\$15,818	\$8,283	\$7,535	\$15,818			
Mesilla	\$84,914	\$56,400	\$28,514	\$84,914			
Milan	\$291,860	\$26,434	\$265,426	\$291,860			
Moriarty	\$84,500	\$37,858	\$46,642	\$84,500			
Mosquero	\$2,661	\$713	\$1,948	\$2,661			
Mountainair	\$63,781	\$37,869	\$25,911	\$63,781			
Pecos	\$13,791	\$8,134	\$5,658	\$13,791			
Peralta	\$185,512	\$167,590	\$17,922	\$185,512			
Portales	\$462,346	\$325,731	\$136,615	\$462,346			
Questa	\$168,079	\$85,192	\$82,887	\$168,079			
Raton	\$657,739	\$352,012	\$305,727	\$657,739			
Red River	\$398,380	\$233,532	\$164,848	\$398,380			
Reserve	\$13,110	\$5,823	\$7,287	\$13,110			
Rio Communities	\$240,001	\$212,388	\$27,613	\$240,001			
Rio Rancho	\$16,620,349	\$13,564,065	\$3,056,284	\$16,620,349			
Roswell	\$5,155,364	\$3,312,199	\$1,843,165	\$5,155,364			
Roy	\$4,454	\$1,780	\$2,674	\$4,454			
Ruidoso	\$2,695,596	\$2,025,132	\$670,464	\$2,695,596			
Ruidoso Downs	\$305,508	\$143,291	\$162,217	\$305,508			
San Jon	\$16,326	\$4,978	\$11,348	\$16,326			
San Ysidro	\$22,593	\$10,889	\$11,703	\$22,593			
Santa Clara	\$46,290	\$32,691	\$13,599	\$46,290			
Santa Fe	\$8,409,269	\$4,915,038	\$3,494,231	\$8,409,269			
Santa Rosa	\$235,763	\$76,458	\$159,305	\$235,763			
Silver City	\$632,032	\$378,358	\$253,674	\$632,032			
Socorro	\$645,961	\$428,708	\$217,252	\$645,961			
Springer	\$68,062	\$42,644	\$25,418	\$68,062			
Sunland Park	\$1,792,476	\$1,062,562	\$729,914	\$1,792,476			
T or C	\$181,307	\$93,589	\$87,718	\$181,307			
Taos	\$1,101,198	\$455,492	\$645,706	\$1,101,198			
Taos Ski Valley	\$531,766	\$220,740	\$311,027	\$531,766			
Tatum	\$27,049	\$13,297	\$13,753	\$27,049			
Texico	\$16,375	\$9,356	\$7,019	\$16,375			
Tijeras	\$16,540	\$7,454	\$9,086	\$16,540			
Tucumcari	\$422,437	\$127,052	\$295,385	\$422,437			
Tularosa	\$199,090	\$131,023	\$68,067	\$199,090			
Vaughn	\$68,032	\$16,618	\$51,414	\$68,032			
Virden	\$1,444	\$815	\$630	\$1,444			
Wagon Mound	\$32,997	\$13,156	\$19,842	\$32,997			
Willard	\$8,718	\$4,228	\$4,490	\$8,718			
Williamsburg	\$9,743	\$6,888	\$2,854	\$9,743			
<b>Totals</b>	<b>\$176,227,005</b>	<b>\$123,963,731</b>	<b>\$51,881,447</b>	<b>\$175,845,179</b>	<b>\$313,646</b>	<b>\$68,180</b>	<b>\$381,826</b>

\*Municipality is not imposing an operating rate for this tax year.

Table 22: Obligations for Municipal Debt Service Purposes 2018 Tax Year

Municipality	Total	Residential	Nonresidential	Ad Valorem Production	Ad Valorem Equipment	Municipality	Total	Residential	Nonresidential	Ad Valorem Production	Ad Valorem Equipment
Alamogordo	\$1,082,516	\$763,173	\$276,343			Las Cruces	\$4,773,121	\$3,305,027	\$1,468,094		
Albuquerque	\$67,414,464	\$51,637,337	\$15,777,127			Las Vegas					
Angel Fire	\$932,503	\$733,404	\$199,099			Logan					
Anthony						Lordsburg					
Artesia						Los Alamos					
Aztec						Los Lunas	\$487,181	\$358,092	\$129,089		
Baysard						Los Ranchos	\$273,171	\$247,804	\$25,368		
Belen	\$420,755	\$227,047	\$193,708			Loving					
Bernalillo						Lovington					
Bloomfield	\$132,643	\$62,705	\$69,693	\$204	\$41	Magdalena					
Bosque Farms						Maxwell					
Capitan						Melrose					
Carlsbad						Mesilla					
Carriazo						Milan					
Causey						Moriarty					
Chama						Mosquero					
Cimarron						Mountainair					
Clayton						Pecos					
Cloudcroft						Peralta					
Clovis						Portales					
Columbus						Questa					
Corona						Raton					
Corrales	\$930,198	\$833,472	\$96,726			Red River	\$188,737	\$108,379	\$80,358		
Cuba						Reserve					
Deming	\$378,735	\$207,247	\$171,488			Rio Communities					
Des Moines						Rio Rancho	\$6,095,268	\$4,989,413	\$1,105,855		
Dexter						Roswell	\$404,321	\$270,843	\$133,478		
Dora						Roy					
Eagle Nest						Ruidoso	\$817,006	\$581,145	\$235,861		
Edgewood	\$255,402	\$174,407	\$80,995			Ruidoso Downs	\$111,723	\$83,459	\$48,263		
Elephant Butte						San Jon					
Elida						San Ysidro					
Encino						Santa Clara					
Espanola						Santa Fe	\$2,413,190	\$1,773,185	\$640,005		
Espanola						Santa Rosa					
Eunice						Silver City					
Farmington						Socorro					
Floyd						Springer					
Folsom						Sunland Park					
Fort Sumner						T or C					
Gallop	\$505,919	\$295,833	\$210,286			Taos					
Grady						Taos Ski Valley					
Grants						Tatum					
Grenville						Texico					
Hagerman						Tijeras					
Hatch						Tucumcari					
Hobbs						Tularosa					
Hope						Vaughn					
House						Virgen					
Hurley						Wagon Mound					
Jal						Willard					
Jemez Springs						Williamsburg					
Kirtland											
Lake Arthur											
						<b>Totals</b>	<b>\$87,574,853</b>	<b>\$66,649,770</b>	<b>\$20,924,838</b>	<b>\$204</b>	<b>\$41</b>

Information Source: New Mexico Department of Finance and Administration rate certificate files.

Muni Debt	\$87,574,853
Total Obligations	\$1,819,736,360
<b>% of Muni Debt Obligations To Total Obligations</b>	<b>4.81%</b>

**76.11% Ratio of Residential to Total Debt**

Table 22: Obligations for Municipal Debt Service Purposes 2017 Tax Year

Municipality	Total	Residential	Nonresidential	Ad Valorem Production	Ad Valorem Equipment	Municipality	Total	Residential	Nonresidential	Ad Valorem Production	Ad Valorem Equipment
Alamogordo	\$1,048,754	\$766,908	\$279,846			Las Cruces					
Albuquerque	\$65,403,447	\$49,533,289	\$15,870,158			Las Vegas					
Angel Fire	\$983,536	\$724,184	\$239,351			Logan					
Anthony						Lordsburg					
Artesia						Los Alamos					
Aztec						Los Lunas	\$399,120	\$297,145	\$101,975		
Bayard						Los Ranchos	\$280,720	\$233,367	\$27,353		
Belen	\$451,213	\$237,683	\$213,530			Loving					
Bernalillo						Lovington					
Bloomfield	\$136,203	\$68,659	\$67,258	\$251	\$35	Magdalena					
Bosque Farms						Maxwell					
Capitan						Melrose					
Carlsbad						Mesilla					
Carzozo						Milan					
Casey						Moriarty					
Chama						Mosquero					
Cimarron						Mountainair					
Clayton						Pecos					
Cloudcroft						Peralta					
Clovis						Portales					
Columbus						Questa					
Corona						Raton					
Corrales	\$135,989	\$120,976	\$15,013			Red River	\$128,135	\$81,581	\$46,574		
Cuba						Reserve					
Deming						Rio Communities					
Des Moines						Rio Rancho	\$4,323,731	\$3,512,194	\$811,537		
Dexter						Roanwell	\$395,897	\$283,847	\$132,250		
Dora						Roy					
Eagle Nest						Ruidoso	\$783,014	\$589,289	\$213,745		
Edgewood	\$199,019	\$135,783	\$63,236			Ruidoso Downs	\$103,213	\$58,703	\$44,511		
Elephant Butte						San Jon					
Elida						San Ysidro					
Encino						Santa Clara					
Espanola						Santa Fe	\$3,203,513	\$2,308,463	\$897,050		
Estancia						Santa Rosa					
Eunice						Silver City					
Farmington						Socorro					
Floyd						Springer					
Folsom						Sunland Park					
Fort Sumner						T or C					
Gallup	\$458,942	\$268,480	\$190,462			Taos					
Grady						Taos Ski Valley					
Grants						Tatum					
Grenville						Texico					
Hagerman						Tijeras					
Hatch						Tucumcari					
Hobbs						Tularosa					
Hope						Vaughn					
House						Virden					
Hurley						Wagon Mound					
Jal						Willard					
Jemez Springs						Williamsburg					
Kirtland											
Lake Arthur											
						<b>Totals</b>	<b>\$78,392,446</b>	<b>\$59,178,293</b>	<b>\$19,213,867</b>	<b>\$251</b>	<b>\$35</b>

Information Source: New Mexico Department of Finance and Administration rate certificate files.

Muni Debt	\$78,392,446
Total Obligations	\$1,714,781,813
% of Muni Debt Obligations To Total Obligations	4.57%
75.49% Ratio of Residential to Total Debt	