

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



## **RESOURCES 2015**

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# 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.

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<http://schoolfunding.info/2014/12/school-funding-cases-in-new-mexico/>

7/27/2015

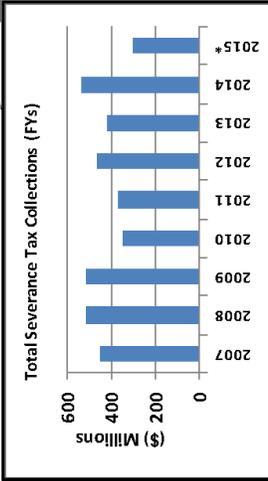


# New Mexico State Investment Council SEVERANCE TAX PERMANENT FUND

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.

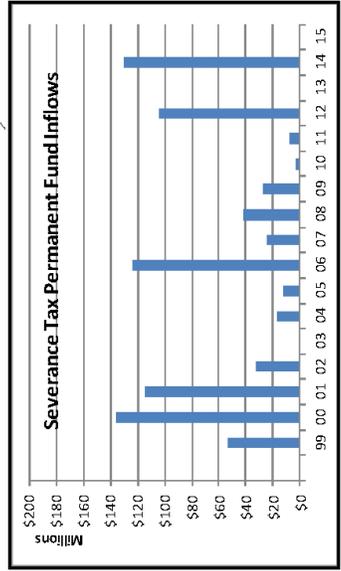


**INFLOWS**  
A severance tax is imposed on oil, natural gas, other liquid hydrocarbons, carbon dioxide and hard rock minerals severed from the land.  
**Collected by Tax & Revenue Department**



Fiscal Years/ \* FYTD as of 12/31/14

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.



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 2009                           | \$191,292,480 |
| FY 2010                           | \$187,488,067 |
| FY 2011                           | \$184,570,728 |
| FY 2012                           | \$183,423,504 |
| FY 2013                           | \$176,172,684 |
| FY 2014                           | \$170,472,647 |
| FY 2015                           | \$182,722,980 |
| FY 2016                           | \$193,509,941 |
| Averages 3% of State Budget       |               |
| \$1.80B 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)                    |

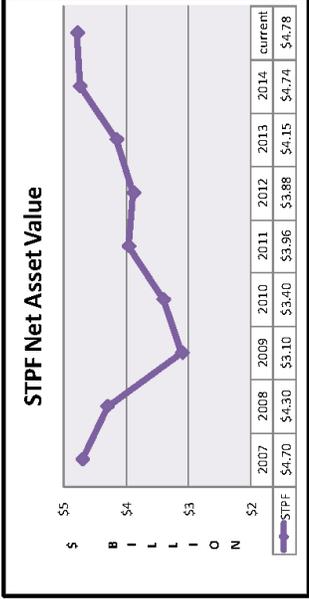
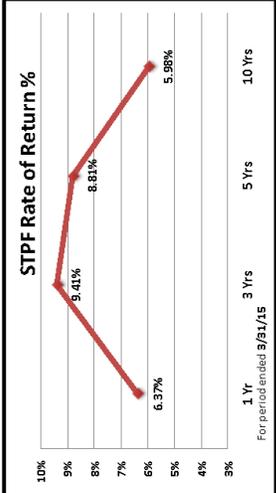


Chart based on fiscal years current = 4/30/15

2015-2016 wNMCI **POTENTIAL FINAL** Ranking, Sorted by District, Then Rank

| Rank     | District                 | School Name                          | Gross Area (Sq. Ft.) | Weighted NMCI |
|----------|--------------------------|--------------------------------------|----------------------|---------------|
| 06-07-24 | Deming                   | Deming HS                            | 180,000              | 92.48%        |
| 10-11-07 | Gallup McKinley          | * Washington ES                      | 43,512               | 74.84%        |
| 10-11-23 | Gallup McKinley          | Jefferson ES                         | 39,299               | 58.10%        |
| 11-12-10 | Socorro                  | San Antonio ES                       | 14,875               | 81.45%        |
| 11-12-22 | Belen                    | Family Alternative School            | 4,450                | 70.26%        |
| 11-12-60 | Espanola                 | Velarde ES                           | 25,206               | 55.94%        |
| 12-13-06 | NMSBVI Alamogordo Campus | Site                                 | 180,521              | 76.58%        |
| 12-13-33 | Espanola                 | Los Ninos Kindergarten               | 23,388               | 55.76%        |
| 12-13-47 | Bernalillo               | Santo Domingo ES/MS                  | 78,213               | 44.88%        |
| 12-13-52 | Central Consolidated     | Naschitti ES                         | 33,665               | 42.92%        |
| 12-13-61 | Farmington               | Farmington HS                        | 255,413              | 40.66%        |
| 12-13-99 | West Las Vegas           | West Las Vegas MS                    | 71,886               | 35.03%        |
| 13-14-03 | Deming                   | Deming Intermediate School           | 80,043               | 84.78%        |
| 13-14-08 | NMSBVI Alamogordo Campus | Quimby Gymnasium (1952)              | 14,378               | 77.11%        |
| 13-14-10 | Lordsburg                | Lordsburg HS                         | 89,920               | 71.33%        |
| 13-14-20 | Mesa Vista               | Ojo Caliente ES                      | 22,278               | 60.45%        |
| 13-14-21 | Reserve                  | Reserve Combined School              | 90,992               | 59.02%        |
| 13-14-24 | Grants Cibola            | Las Alamos MS                        | 74,458               | 57.40%        |
| 13-14-30 | Roswell                  | Parkview Early Literacy              | 27,796               | 53.41%        |
| 13-14-36 | Albuquerque              | Marie M Hughes ES                    | 69,922               | 50.63%        |
| 13-14-41 | Hobbs                    | Jenkins-Nunan Center Early Childhood |                      | 48.41%        |
| 13-14-45 | Central Consolidated     | Newcomb HS                           | 102,089              | 46.27%        |
| 13-14-47 | Silver - State Chartered | Aldo Leopold Charter School          | 18,816               | 46.09%        |
| 13-14-49 | Albuquerque              | Arroyo Del Oso ES                    | 50,760               | 45.34%        |
| 13-14-54 | Gallup McKinley          | Ramah ES                             | 29,354               | 44.13%        |
| 13-14-75 | NMSBVI Alamogordo Campus | Sacramento Dormitory (1968)          | 16,053               | 38.58%        |
| 13-14-76 | Albuquerque              | Collet Park ES                       | 42,459               | 38.53%        |
| 13-14-77 | Belen                    | Rio Grande ES                        | 44,163               | 38.40%        |
| 13-14-78 | Gadsden                  | Chaparral ES                         | 81,755               | 38.23%        |
| 13-14-86 | Albuquerque              | Atrisco ES                           | 65,406               | 37.16%        |
| 13-14-91 | NMSBVI Alamogordo Campus | Recreation/Ditzler Auditorium        | 19,026               | 36.68%        |
| 13-14-99 | Farmington               | Hermosa MS                           | 93,788               | 34.59%        |
| 14-15-10 | Gallup McKinley          | Thoreau ES                           | 48,006               | 64.17%        |
| 14-15-49 | Albuquerque              | Mountain View ES                     | 54,578               | 43.36%        |
| 14-15-23 | Clovis                   | Parkview ES                          | 48,642               | 52.00%        |
| 14-15-35 | Ruidoso                  | Nob Hill Early Childhood Center      | 46,027               | 46.95%        |
| 14-15-44 | Gallup McKinley          | * Lincoln ES                         | 36,513               | 44.84%        |
| 14-15-44 | Gallup McKinley          | New Combined ES                      | 50,642               | 41.24%        |
| 14-15-85 | Mountainair              | Mountainair Jr./Sr. HS               | 70,744               | 33.85%        |
| 14-15-87 | NM School for the Blind  | Garret Dormitory (1964)              | 14,145               | 33.58%        |
| 14-15-50 | NM School for the Deaf   | Cartwright Hall                      | 22,457               | 43.23%        |
| 14-15-90 | NM School for the Deaf   | Bldg 09-Delgado Hall                 | 11,945               | 33.30%        |

2015-2016 wNMCI **POTENTIAL FINAL** Ranking, Sorted by District, Then Rank

| Rank   | District    | School Name                           | Gross Area (Sq. Ft.) | Weighted NMCI |
|--|-------------|---------------------------------------|----------------------|---------------|
| Schools with "XX-XX-XX" rankings are projects that received partial funding through a previous standards-based award. The rank is formatted by award year followed by the rank from that award cycle. These projects may be eligible for additional phase funding upon submission of an application in current or future award cycles. |             |                                       |                      |               |
| Schools with * next to the name are potentially going to be closed pending completion of an awarded construction project AND the receipt of permission from PED to close. ** Moved from this facility.   |             |                                       |                      |               |
| 9  | Alamogordo  | Oregon ES                             | 35,727               | 67.03%        |
| 11   | Alamogordo  | High Rolls Mountain Park ES           | 12,354               | 64.33%        |
| 49   | Alamogordo  | Sacramento ES                         | 53,822               | 42.88%        |
| 108  | Alamogordo  | Heights ES                            | 39,208               | 34.64%        |
| 145  | Alamogordo  | Chaparral MS                          | 117,335              | 30.05%        |
| 153  | Alamogordo  | Holloman ES - FKA Holloman Primary    | 62,859               | 29.47%        |
| 177  | Alamogordo  | North Elem ES                         | 58,594               | 28.24%        |
| 223  | Alamogordo  | La Luz ES                             | 46,887               | 25.28%        |
| 226  | Alamogordo  | Buena Vista ES                        | 35,606               | 25.20%        |
| 278  | Alamogordo  | Holloman MS                           | 53,714               | 21.93%        |
| 291  | Alamogordo  | Alamogordo HS                         | 332,776              | 21.21%        |
| 419  | Alamogordo  | Academy Del Sol Alternative HS        | 21,177               | 14.95%        |
| 430  | Alamogordo  | Sierra ES                             | 43,307               | 14.45%        |
| 498  | Alamogordo  | Mountain View MS                      | 92,934               | 10.75%        |
| 718  | Alamogordo  | Desert Star (New ES - 2015)           | 55,555               | 0.00%         |
| 740  | Alamogordo  | RENOVATED Yucca ES (2017 Completio    | 49,652               | 0.00%         |
| 7  | Albuquerque | Valle Vista ES                        | 63,157               | 70.97%        |
| 8  | Albuquerque | Monte Vista ES                        | 62,325               | 68.85%        |
| 12   | Albuquerque | Hubert Humphrey ES                    | 59,698               | 63.39%        |
| 16   | Albuquerque | Inez ES                               | 60,078               | 57.88%        |
| 21   | Albuquerque | Zuni ES                               | 62,281               | 53.58%        |
| 23   | Albuquerque | Bellehaven ES                         | 51,904               | 52.36%        |
| 26   | Albuquerque | Taylor MS                             | 108,601              | 50.56%        |
| 29   | Albuquerque | Painted Sky ES                        | 98,646               | 49.28%        |
| 46   | Albuquerque | Eubank ES                             | 64,462               | 43.84%        |
| 48   | Albuquerque | Sierra Vista ES                       | 82,936               | 43.09%        |
| 50   | Albuquerque | Wilson MS                             | 94,841               | 42.28%        |
| 52   | Albuquerque | Montezuma ES                          | 62,974               | 41.43%        |
| 54   | Albuquerque | Alamosa ES                            | 76,255               | 41.07%        |
| 57   | Albuquerque | Duranos ES                            | 54,919               | 40.26%        |
| 58   | Albuquerque | Petroglyph ES                         | 78,628               | 40.12%        |
| 62   | Albuquerque | Digital Arts and Technology Academy C | 50,436               | 39.41%        |
| 74   | Albuquerque | Pajarito ES                           | 80,193               | 37.99%        |
| 78   | Albuquerque | Albuquerque HS                        | 297,101              | 37.36%        |
| 79   | Albuquerque | Los Padillas ES                       | 51,035               | 37.26%        |

2015-2016 wNMCI **POTENTIAL FINAL** Ranking, Sorted by District, Then Rank

| Rank | District    | School Name                            | Gross Area (Sq. Ft.) | Weighted NMCI |
|------|-------------|--|----------------------|---------------|
| 86   | Albuquerque | Lavaland ES                            | 66,327               | 36.80%        |
| 90   | Albuquerque | Chamiza ES                             | 70,179               | 36.59%        |
| 91   | Albuquerque | Zia ES                                 | 69,068               | 36.45%        |
| 92   | Albuquerque | Edmund G. Ross ES                      | 65,349               | 36.29%        |
| 96   | Albuquerque | Wherry ES                              | 85,778               | 36.05%        |
| 102  | Albuquerque | La Mesa ES                             | 86,950               | 35.45%        |
| 109  | Albuquerque | Kirtland ES                            | 53,298               | 34.64%        |
| 110  | Albuquerque | Apache ES                              | 60,071               | 34.50%        |
| 113  | Albuquerque | Truman MS                              | 190,905              | 34.21%        |
| 114  | Albuquerque | Kit Carson ES                          | 76,144               | 33.78%        |
| 117  | Albuquerque | Montessori of the Rio Grande Charter S | 21,014               | 33.12%        |
| 120  | Albuquerque | Eugene Field ES                        | 56,949               | 32.09%        |
| 122  | Albuquerque | Acoma ES                               | 44,989               | 31.69%        |
| 126  | Albuquerque | S. Y. Jackson ES                       | 56,879               | 31.51%        |
| 129  | Albuquerque | Armijo ES                              | 59,513               | 31.48%        |
| 131  | Albuquerque | Jackson MS                             | 88,993               | 31.33%        |
| 132  | Albuquerque | Dolores Gonzales ES                    | 46,492               | 31.32%        |
| 139  | Albuquerque | Sandia Base ES                         | 53,817               | 30.74%        |
| 141  | Albuquerque | Eldorado HS                            | 338,451              | 30.52%        |
| 149  | Albuquerque | School on Wheels Alternative School    | 20,290               | 29.90%        |
| 156  | Albuquerque | Comanche ES                            | 49,356               | 29.37%        |
| 158  | Albuquerque | Governor Bent ES                       | 64,036               | 29.27%        |
| 160  | Albuquerque | Ocate ES                               | 61,412               | 29.16%        |
| 165  | Albuquerque | Mission Avenue ES                      | 59,224               | 28.75%        |
| 168  | Albuquerque | John Adams MS                          | 126,024              | 28.65%        |
| 169  | Albuquerque | Nuestros Valores Charter School        | 14,686               | 28.62%        |
| 176  | Albuquerque | Polk MS                                | 85,770               | 28.27%        |
| 178  | Albuquerque | Bandelier ES                           | 81,530               | 28.19%        |
| 181  | Albuquerque | Garfield MS                            | 100,688              | 28.09%        |
| 182  | Albuquerque | Emerson ES                             | 79,371               | 28.03%        |
| 185  | Albuquerque | A. Montoya ES                          | 66,178               | 27.75%        |
| 189  | Albuquerque | Gordon Bernell Charter School          | 22,187               | 27.45%        |
| 193  | Albuquerque | Reginald Chavez ES                     | 46,867               | 27.12%        |
| 194  | Albuquerque | Valley HS                              | 298,041              | 27.09%        |
| 203  | Albuquerque | Whittier ES                            | 69,030               | 26.56%        |
| 204  | Albuquerque | Highland HS                            | 374,427              | 26.41%        |
| 207  | Albuquerque | Matheson Park ES                       | 44,427               | 26.30%        |
| 208  | Albuquerque | Jefferson MS                           | 125,678              | 26.23%        |
| 209  | Albuquerque | Cleveland MS                           | 111,071              | 26.19%        |
| 210  | Albuquerque | Washington MS                          | 95,766               | 26.09%        |
| 217  | Albuquerque | Hawthorne ES                           | 67,743               | 25.69%        |
| 221  | Albuquerque | Madison MS                             | 129,662              | 25.37%        |

2015-2016 wNMCI **POTENTIAL FINAL** Ranking, Sorted by District, Then Rank

| Rank | District    | School Name                            | Gross Area (Sq. Ft.) | Weighted NMCI |
|------|-------------|--|----------------------|---------------|
| 222  | Albuquerque | San Antonito ES                        | 56,315               | 25.34%        |
| 224  | Albuquerque | Alameda ES                             | 46,089               | 25.28%        |
| 229  | Albuquerque | Dennis Chavez ES                       | 83,129               | 24.80%        |
| 230  | Albuquerque | Alvarado ES                            | 53,887               | 24.74%        |
| 236  | Albuquerque | Griegos ES                             | 41,517               | 24.26%        |
| 239  | Albuquerque | Rio Grande HS                          | 294,689              | 23.96%        |
| 246  | Albuquerque | Harrison MS                            | 123,861              | 23.62%        |
| 257  | Albuquerque | El Camino Real Academy Charter Schoo   | 61,380               | 23.16%        |
| 265  | Albuquerque | Eisenhower MS                          | 135,982              | 22.90%        |
| 271  | Albuquerque | Kennedy MS                             | 103,677              | 22.38%        |
| 273  | Albuquerque | Bel-Air Elem ES                        | 61,447               | 22.22%        |
| 275  | Albuquerque | Mark Twain ES                          | 65,735               | 22.07%        |
| 277  | Albuquerque | Mitchell ES                            | 61,082               | 21.93%        |
| 289  | Albuquerque | Ernie Pyle MS                          | 120,537              | 21.44%        |
| 296  | Albuquerque | Corrales International Charter         | 23,418               | 21.00%        |
| 297  | Albuquerque | Manzano HS                             | 300,701              | 20.99%        |
| 298  | Albuquerque | Sandia HS                              | 350,970              | 20.93%        |
| 305  | Albuquerque | Del Norte HS                           | 299,642              | 20.69%        |
| 310  | Albuquerque | Hayes MS                               | 105,756              | 20.50%        |
| 311  | Albuquerque | La Luz ES                              | 55,306               | 20.50%        |
| 312  | Albuquerque | Cibola HS                              | 361,631              | 20.45%        |
| 316  | Albuquerque | Roosevelt MS                           | 105,567              | 20.25%        |
| 319  | Albuquerque | Grant MS                               | 127,844              | 20.03%        |
| 323  | Albuquerque | La Academia de Esperanza Charter Sch   | 22,400               | 19.75%        |
| 325  | Albuquerque | Van Buren MS                           | 113,807              | 19.69%        |
| 334  | Albuquerque | Public Academy for Performing Arts Ch  | 29,568               | 18.97%        |
| 344  | Albuquerque | Chelwood ES                            | 75,963               | 18.25%        |
| 346  | Albuquerque | Hoover MS                              | 113,740              | 18.18%        |
| 347  | Albuquerque | McCullum ES                            | 56,441               | 18.18%        |
| 352  | Albuquerque | Carlos Rey ES                          | 94,789               | 17.92%        |
| 360  | Albuquerque | Seven Bar ES                           | 88,728               | 17.53%        |
| 371  | Albuquerque | South Valley Academy Charter School    | 37,888               | 17.17%        |
| 372  | Albuquerque | Hodgin ES                              | 74,623               | 17.13%        |
| 386  | Albuquerque | Taft MS                                | 146,304              | 16.42%        |
| 388  | Albuquerque | Alice King Community Charter School    | 11,016               | 16.11%        |
| 400  | Albuquerque | Jimmy Carter MS                        | 149,859              | 15.68%        |
| 401  | Albuquerque | Early College Academy Alternative Scho | 3,808                | 15.64%        |
| 403  | Albuquerque | Lyndon B. Johnson MS                   | 154,635              | 15.62%        |
| 405  | Albuquerque | Cochiti ES                             | 49,981               | 15.61%        |
| 407  | Albuquerque | Lowell ES                              | 56,400               | 15.57%        |
| 412  | Albuquerque | John Baker ES                          | 69,686               | 15.26%        |
| 421  | Albuquerque | Corrales ES                            | 63,802               | 14.82%        |

2015-2016 wNMCI **POTENTIAL FINAL** Ranking, Sorted by District, Then Rank

| Rank | District    | School Name                            | Gross Area (Sq. Ft.) | Weighted NMCI |
|------|-------------|--|----------------------|---------------|
| 425  | Albuquerque | Ventana ES                             | 89,984               | 14.63%        |
| 427  | Albuquerque | Double Eagle ES                        | 66,174               | 14.56%        |
| 429  | Albuquerque | Navajo ES                              | 82,834               | 14.48%        |
| 436  | Albuquerque | Barcelona ES                           | 75,634               | 14.15%        |
| 450  | Albuquerque | East San Jose ES                       | 97,052               | 13.29%        |
| 456  | Albuquerque | Volcano Vista HS NW                    | 462,687              | 12.96%        |
| 471  | Albuquerque | Tomasita ES                            | 66,511               | 12.03%        |
| 475  | Albuquerque | Sombra del Monte ES                    | 68,183               | 11.94%        |
| 476  | Albuquerque | La Cueva HS                            | 387,114              | 11.94%        |
| 482  | Albuquerque | Desert Ridge MS                        | 169,297              | 11.57%        |
| 483  | Albuquerque | Rudolfo Anaya ES                       | 83,609               | 11.53%        |
| 493  | Albuquerque | Freedom HS                             | 43,667               | 11.04%        |
| 502  | Albuquerque | Twenty-First Cenury Public Academy     | 10,447               | 10.56%        |
| 507  | Albuquerque | Adobe Acres ES                         | 80,741               | 10.35%        |
| 517  | Albuquerque | Manzano Mesa ES                        | 77,767               | 9.97%         |
| 518  | Albuquerque | Mountain Mahogany Community Char       | 13,926               | 9.96%         |
| 521  | Albuquerque | Osuna ES                               | 55,001               | 9.88%         |
| 533  | Albuquerque | Lew Wallace ES                         | 44,862               | 8.92%         |
| 535  | Albuquerque | Longfellow ES                          | 50,612               | 8.85%         |
| 538  | Albuquerque | Native American Community Academy      | 34,552               | 8.42%         |
| 539  | Albuquerque | New Futures Alternative High School    | 44,721               | 8.32%         |
| 545  | Albuquerque | James Monroe MS                        | 182,241              | 8.16%         |
| 550  | Albuquerque | Los Puentes Charter School             | 19,381               | 7.91%         |
| 560  | Albuquerque | Los Ranchos ES                         | 49,393               | 7.16%         |
| 561  | Albuquerque | Vision Quest Alternative Middle School | 2,000                | 7.14%         |
| 567  | Albuquerque | Tierra Antigua ES                      | 85,693               | 6.79%         |
| 569  | Albuquerque | Mary Ann Binford ES                    | 89,435               | 6.77%         |
| 597  | Albuquerque | Albuquerque Charter Academy (pka - S   | 11,564               | 5.63%         |
| 600  | Albuquerque | Susie R. Marmon ES                     | 93,874               | 5.52%         |
| 602  | Albuquerque | North Star ES                          | 74,810               | 5.49%         |
| 617  | Albuquerque | Coronado ES                            | 45,621               | 4.71%         |
| 622  | Albuquerque | West Mesa HS                           | 355,994              | 4.52%         |
| 627  | Albuquerque | Tony Hillerman MS                      | 150,740              | 4.17%         |
| 629  | Albuquerque | Edward Gonzales ES                     | 167,997              | 3.97%         |
| 632  | Albuquerque | Christine Duncan Community Charter S   | 34,580               | 3.87%         |
| 637  | Albuquerque | Bataan Military Academy Charter Scho   | 8,800                | 3.81%         |
| 640  | Albuquerque | Georgia O'Keefe ES                     | 49,893               | 3.77%         |
| 650  | Albuquerque | Helen Cordero Primary                  | 85,000               | 3.10%         |
| 656  | Albuquerque | Sunset View ES                         | 85,654               | 2.94%         |
| 685  | Albuquerque | Desert Willow Family Alternative Scho  | 39,629               | 1.46%         |
| 688  | Albuquerque | Albuquerque Talent Development Seco    | 13,572               | 1.16%         |
| 699  | Albuquerque | Atrisco Heritage Academy HS            | 458,414              | 0.94%         |

2015-2016 wNMCI **POTENTIAL FINAL** Ranking, Sorted by District, Then Rank

| Rank | District    | School Name                           | Gross Area (Sq. Ft.) | Weighted NMCI |
|------|-------------|---------------------------------------|----------------------|---------------|
| 703  | Albuquerque | nex+Gen Academy HS                    | 46,894               | 0.52%         |
| 704  | Albuquerque | eCADEMY                               | 36,128               | 0.29%         |
| 717  | Albuquerque | Chaparral ES                          | 89,125               | 0.00%         |
| 720  | Albuquerque | Douglas MacArthur ES                  | 44,441               | 0.00%         |
| 733  | Albuquerque | McKinley MS                           | 100,710              | 0.00%         |
| 742  | Albuquerque | Robert F. Kennedy Charter High School | 45,904               | 0.00%         |
| 41   | Animas      | Animas ES                             | 24,376               | 45.84%        |
| 42   | Animas      | Animas MS/HS                          | 82,237               | 45.63%        |
| 84   | Artesia     | Zia Intermediate                      | 111,518              | 36.94%        |
| 88   | Artesia     | Hermosa ES                            | 46,074               | 36.69%        |
| 111  | Artesia     | Roselawn ES                           | 39,180               | 34.26%        |
| 179  | Artesia     | Penasco ES                            | 5,858                | 28.19%        |
| 238  | Artesia     | Artesia HS                            | 309,152              | 23.96%        |
| 248  | Artesia     | Park Junior HS                        | 122,020              | 23.52%        |
| 302  | Artesia     | Grand Heights Early Childhood         | 36,800               | 20.80%        |
| 328  | Artesia     | Yeso ES                               | 54,646               | 19.53%        |
| 361  | Artesia     | Central ES                            | 19,910               | 17.49%        |
| 416  | Artesia     | Yucca ES                              | 36,064               | 15.03%        |
| 303  | Aztec       | Lydia Rippey ES                       | 73,703               | 20.74%        |
| 363  | Aztec       | Park Avenue ES                        | 72,920               | 17.44%        |
| 376  | Aztec       | McCoy Avenue ES                       | 68,246               | 16.93%        |
| 418  | Aztec       | Aztec HS                              | 226,559              | 14.97%        |
| 551  | Aztec       | C.V. Koogler MS                       | 129,642              | 7.91%         |
| 588  | Aztec       | Mosiac Academy Charter School         | 9,024                | 5.90%         |
| 623  | Aztec       | Vista Nueva Alternative HS            | 15,010               | 4.48%         |
| 124  | Belen       | Jaramillo ES                          | 51,691               | 31.58%        |
| 212  | Belen       | Dennis Chavez ES                      | 54,927               | 26.06%        |
| 261  | Belen       | Belen HS                              | 245,516              | 23.03%        |
| 395  | Belen       | La Merced ES                          | 57,409               | 15.89%        |
| 422  | Belen       | Belen MS                              | 136,672              | 14.72%        |
| 487  | Belen       | Gil Sanchez ES                        | 53,771               | 11.33%        |
| 541  | Belen       | La Promesa ES                         | 58,119               | 8.22%         |
| 661  | Belen       | Central ES                            | 52,892               | 2.74%         |
| 687  | Belen       | Infinity Alternative HS               | 25,076               | 1.16%         |
| 174  | Bernalillo  | Algodones ES                          | 26,948               | 28.30%        |
| 399  | Bernalillo  | Carroll ES                            | 65,417               | 15.74%        |
| 431  | Bernalillo  | Bernalillo MS                         | 106,109              | 14.37%        |
| 461  | Bernalillo  | Cochiti ES/MS                         | 55,168               | 12.66%        |
| 576  | Bernalillo  | Placitas ES                           | 38,862               | 6.43%         |
| 667  | Bernalillo  | Bernalillo ES                         | 65,479               | 2.50%         |
| 712  | Bernalillo  | Bernalillo HS                         | 234,905              | 0.00%         |
| 80   | Bloomfield  | Naaba Ani ES                          | 85,615               | 37.26%        |

2015-2016 wNMCI **POTENTIAL FINAL** Ranking, Sorted by District, Then Rank

| Rank | District             | School Name                            | Gross Area (Sq. Ft.) | Weighted NMCI |
|------|----------------------|--|----------------------|---------------|
| 262  | Bloomfield           | Mesa Alta Junior HS                    | 120,990              | 23.03%        |
| 359  | Bloomfield           | Central Primary School                 | 93,490               | 17.60%        |
| 465  | Bloomfield           | Blanco ES                              | 46,873               | 12.63%        |
| 516  | Bloomfield           | Charlie Y. Brown HS                    | 19,959               | 10.00%        |
| 552  | Bloomfield           | Bloomfield HS                          | 280,374              | 7.82%         |
| 609  | Bloomfield           | Bloomfield Early Childhood Center      | 57,772               | 5.14%         |
| 280  | Capitan              | Capitan MS                             | 15,359               | 21.82%        |
| 715  | Capitan              | Capitan ES                             | 38,844               | 0.00%         |
| 716  | Capitan              | Capitan HS                             | 78,298               | 0.00%         |
| 28   | Carlsbad             | Pate ES                                | 34,649               | 49.40%        |
| 31   | Carlsbad             | Joe Stanley Smith ES                   | 36,879               | 48.44%        |
| 34   | Carlsbad             | Riverside ES                           | 31,103               | 47.11%        |
| 36   | Carlsbad             | Sunset ES                              | 45,031               | 46.97%        |
| 63   | Carlsbad             | Puckett ES                             | 32,540               | 39.35%        |
| 72   | Carlsbad             | Carlsbad Sixth Grade Academy at Alta V | 121,861              | 38.12%        |
| 73   | Carlsbad             | Early Childhood Education Center       | 52,126               | 38.07%        |
| 143  | Carlsbad             | Monterrey ES                           | 40,550               | 30.13%        |
| 166  | Carlsbad             | Craft ES                               | 36,770               | 28.74%        |
| 201  | Carlsbad             | Hillcrest ES                           | 38,920               | 26.76%        |
| 235  | Carlsbad             | Carlsbad HS                            | 373,378              | 24.34%        |
| 276  | Carlsbad             | Carlsbad Intermediate School at PR Lev | 167,325              | 21.95%        |
| 330  | Carlsbad             | Jefferson Montessori Academy Charter   | 22,955               | 19.41%        |
| 433  | Carlsbad             | Dr. E.M. Smith Pre-school              | 17,417               | 14.28%        |
| 563  | Carlsbad             | Early College High School              | 1,000                | 7.13%         |
| 38   | Carrizozo            | Carrizozo Combined School              | 96,098               | 46.81%        |
| 44   | Central Consolidated | Newcomb ES                             | 69,657               | 43.99%        |
| 60   | Central Consolidated | Tse'bit'ai MS                          | 103,204              | 40.07%        |
| 125  | Central Consolidated | Kirtland Central HS                    | 208,300              | 31.51%        |
| 137  | Central Consolidated | Shiprock HS                            | 217,812              | 30.96%        |
| 144  | Central Consolidated | Kirtland ES                            | 88,650               | 30.06%        |
| 424  | Central Consolidated | Nizhoni ES                             | 65,177               | 14.68%        |
| 501  | Central Consolidated | Mesa ES                                | 69,239               | 10.66%        |
| 520  | Central Consolidated | Newcomb MS                             | 53,472               | 9.95%         |
| 532  | Central Consolidated | Eva B. Stokely ES                      | 81,325               | 9.16%         |
| 553  | Central Consolidated | Ojo Amarillo ES                        | 79,565               | 7.72%         |
| 649  | Central Consolidated | Kirtland MS                            | 140,492              | 3.13%         |
| 675  | Central Consolidated | Central Career Prep                    | 31,364               | 2.06%         |
| 726  | Central Consolidated | Grace B Wilson ES                      | 53,816               | 0.00%         |
| 743  | Central Consolidated | Ruth N Bond ES                         | 73,620               | 0.00%         |
| 231  | Chama Valley         | Chama ES/ MS                           | 47,028               | 24.70%        |
| 548  | Chama Valley         | Tierra Amarilla ES                     | 27,384               | 7.93%         |
| 674  | Chama Valley         | Escalante MS/HS                        | 82,494               | 2.10%         |

2015-2016 wNMCI **POTENTIAL FINAL** Ranking, Sorted by District, Then Rank

| Rank | District   | School Name                          | Gross Area (Sq. Ft.) | Weighted NMCI |
|------|------------|--------------------------------------|----------------------|---------------|
| 213  | Cimarron   | Cimarron HS                          | 54,607               | 26.01%        |
| 287  | Cimarron   | Moreno Valley Charter High School    | 17,314               | 21.63%        |
| 443  | Cimarron   | Cimarron ES/MS                       | 59,818               | 13.72%        |
| 485  | Cimarron   | Eagle Nest ES/MS                     | 58,035               | 11.45%        |
| 27   | Clayton    | Clayton HS                           | 95,399               | 49.61%        |
| 59   | Clayton    | Alvis ES                             | 33,406               | 40.08%        |
| 175  | Clayton    | Clayton Junior HS                    | 36,507               | 28.27%        |
| 494  | Clayton    | Kiser ES                             | 15,593               | 11.00%        |
| 322  | Cloudcroft | Cloudcroft ES/MS                     | 60,554               | 19.75%        |
| 519  | Cloudcroft | Cloudcroft HS                        | 79,009               | 9.96%         |
| 22   | Clovis     | Highland ES                          | 48,361               | 52.84%        |
| 24   | Clovis     | Cameo ES                             | 49,919               | 52.08%        |
| 76   | Clovis     | Ranchvale ES                         | 49,321               | 37.82%        |
| 93   | Clovis     | Yucca Junior HS                      | 126,769              | 36.29%        |
| 95   | Clovis     | Mesa ES                              | 63,071               | 36.09%        |
| 133  | Clovis     | Zia ES                               | 62,218               | 31.29%        |
| 304  | Clovis     | Clovis HS                            | 364,100              | 20.72%        |
| 324  | Clovis     | Marshall Junior HS                   | 161,322              | 19.69%        |
| 340  | Clovis     | Barry ES                             | 48,106               | 18.57%        |
| 382  | Clovis     | Clovis Freshman Academy              | 106,639              | 16.76%        |
| 440  | Clovis     | Sandia ES                            | 60,065               | 14.06%        |
| 638  | Clovis     | La Casita ES                         | 47,837               | 3.79%         |
| 711  | Clovis     | Bella Vista ES                       | 44,396               | 0.00%         |
| 728  | Clovis     | James Bickley ES                     | 39,383               | 0.00%         |
| 730  | Clovis     | Lockwood ES                          | 47,384               | 0.00%         |
| 751  | Clovis     | W.D. Gattis MS                       | 131,835              | 0.00%         |
| 112  | Cobre      | Cobre HS                             | 151,807              | 34.24%        |
| 270  | Cobre      | Central ES                           | 81,866               | 22.70%        |
| 384  | Cobre      | San Lorenzo ES                       | 20,401               | 16.67%        |
| 639  | Cobre      | Snell MS                             | 92,859               | 3.79%         |
| 651  | Cobre      | Hurley ES                            | 37,104               | 3.08%         |
| 710  | Cobre      | Bayard ES                            | 55,240               | 0.00%         |
| 367  | Corona     | Corona Combined School               | 62,099               | 17.29%        |
| 515  | Cuba       | Cuba MS                              | 39,412               | 10.05%        |
| 542  | Cuba       | Cuba ES                              | 40,653               | 8.21%         |
| 659  | Cuba       | Cuba HS                              | 114,572              | 2.91%         |
| 241  | Deming     | Bell ES                              | 34,992               | 23.84%        |
| 284  | Deming     | Memorial ES                          | 43,552               | 21.69%        |
| 428  | Deming     | Deming Cesar Chavez Charter High Sch | 23,559               | 14.54%        |
| 448  | Deming     | My Little School                     | 10,636               | 13.37%        |
| 469  | Deming     | Chaparral ES                         | 65,545               | 12.06%        |
| 582  | Deming     | Columbus ES                          | 75,322               | 6.25%         |

2015-2016 wNMCI **POTENTIAL FINAL** Ranking, Sorted by District, Then Rank

| Rank | District   | School Name                     | Gross Area (Sq. Ft.) | Weighted NMCI |
|------|------------|---------------------------------|----------------------|---------------|
| 605  | Deming     | Ruben S. Torres ES              | 68,855               | 5.42%         |
| 616  | Deming     | Red Mountain MS                 | 125,928              | 4.75%         |
| 619  | Deming     | Bataan ES                       | 68,332               | 4.60%         |
| 457  | Des Moines | Des Moines Combined School      | 76,455               | 12.93%        |
| 68   | Dexter     | Dexter ES                       | 80,092               | 38.42%        |
| 180  | Dexter     | Dexter MS                       | 42,462               | 28.16%        |
| 601  | Dexter     | Dexter HS                       | 121,534              | 5.49%         |
| 307  | Dora       | Dora Combined                   | 103,542              | 20.65%        |
| 295  | Dulce      | Dulce HS                        | 222,142              | 21.10%        |
| 460  | Dulce      | Dulce MS                        | 77,188               | 12.73%        |
| 615  | Dulce      | Dulce ES                        | 68,764               | 4.76%         |
| 293  | Elida      | Elida ES                        | 14,387               | 21.13%        |
| 373  | Elida      | Elida MS/HS                     | 52,220               | 17.00%        |
| 15   | Espanola   | Abiquiu ES                      | 24,561               | 58.04%        |
| 99   | Espanola   | Chimayo ES                      | 35,351               | 35.57%        |
| 105  | Espanola   | Hernandez ES                    | 37,057               | 35.01%        |
| 197  | Espanola   | Mountain View ES - Closed       | 22,428               | N/A           |
| 263  | Espanola   | Espanola Valley HS              | 178,046              | 23.02%        |
| 321  | Espanola   | Dixon ES                        | 19,321               | 19.78%        |
| 398  | Espanola   | James Rodriguez ES              | 61,269               | 15.76%        |
| 444  | Espanola   | Carlos F Vigil MS               | 124,674              | 13.70%        |
| 534  | Espanola   | San Juan ES                     | 49,748               | 8.86%         |
| 630  | Espanola   | Tony E Quintana ES              | 38,552               | 3.95%         |
| 705  | Espanola   | New Alcalde ES                  | 49,971               | 0.04%         |
| 722  | Espanola   | E. T. S Fairview ES             | 50,492               | 0.00%         |
| 192  | Estancia   | Estancia Combined ES            | 81,283               | 27.36%        |
| 362  | Estancia   | Estancia Valley Learning Center | 3,840                | 17.44%        |
| 378  | Estancia   | Estancia HS                     | 100,205              | 16.87%        |
| 724  | Estancia   | Estancia MS                     | 34,323               | 0.00%         |
| 20   | Eunice     | Caton MS                        | 74,332               | 54.49%        |
| 30   | Eunice     | Eunice HS                       | 118,995              | 48.77%        |
| 681  | Eunice     | NEW Mettie Jordan ES            | 81,865               | 1.58%         |
| 64   | Farmington | Ladera Del Norte ES             | 56,758               | 39.31%        |
| 172  | Farmington | Mesa Verde ES                   | 50,571               | 28.46%        |
| 211  | Farmington | Bluffview ES                    | 61,197               | 26.07%        |
| 216  | Farmington | Apache ES                       | 59,865               | 25.77%        |
| 227  | Farmington | McCormick ES                    | 57,472               | 25.01%        |
| 314  | Farmington | Animas ES                       | 57,462               | 20.32%        |
| 315  | Farmington | Country Club ES                 | 57,009               | 20.28%        |
| 394  | Farmington | Mesa View MS                    | 114,485              | 15.91%        |
| 410  | Farmington | Esperanza ES                    | 74,804               | 15.45%        |
| 479  | Farmington | Rocinante HS                    | 26,003               | 11.77%        |

2015-2016 wNMCI **POTENTIAL FINAL** Ranking, Sorted by District, Then Rank

| Rank | District        | School Name                  | Gross Area (Sq. Ft.) | Weighted NMCI |
|------|-----------------|------------------------------|----------------------|---------------|
| 486  | Farmington      | Piedra Vista HS              | 251,419              | 11.43%        |
| 524  | Farmington      | McKinley ES                  | 71,170               | 9.77%         |
| 631  | Farmington      | Tibbetts MS                  | 98,561               | 3.94%         |
| 663  | Farmington      | Heights MS                   | 83,956               | 2.69%         |
| 741  | Farmington      | Northeast ES                 | 46,365               | 0.00%         |
| 61   | Floyd           | Floyd Combined School        | 94,941               | 39.44%        |
| 618  | Fort Sumner     | Fort Sumner Combined         | 127,465              | 4.62%         |
| 170  | Gadsden         | Desert Trail Intermediate    | 68,474               | 28.60%        |
| 186  | Gadsden         | Santa Teresa MS              | 132,268              | 27.71%        |
| 187  | Gadsden         | Riverside ES                 | 66,148               | 27.55%        |
| 199  | Gadsden         | Chaparral MS                 | 93,937               | 26.80%        |
| 242  | Gadsden         | La Union ES                  | 59,240               | 23.78%        |
| 244  | Gadsden         | Loma Linda ES                | 56,660               | 23.74%        |
| 247  | Gadsden         | Alta Vista Early College HS  | 10,231               | 23.57%        |
| 251  | Gadsden         | Mesquite ES                  | 74,760               | 23.36%        |
| 327  | Gadsden         | Santa Teresa HS              | 250,295              | 19.64%        |
| 336  | Gadsden         | Sunland Park ES              | 57,584               | 18.74%        |
| 468  | Gadsden         | Anthony Charter School       | 6,297                | 12.12%        |
| 489  | Gadsden         | Gadsden MS                   | 166,310              | 11.18%        |
| 490  | Gadsden         | Berino ES                    | 87,167               | 11.16%        |
| 544  | Gadsden         | Sunrise ES                   | 61,750               | 8.17%         |
| 554  | Gadsden         | Santa Teresa ES              | 66,605               | 7.69%         |
| 566  | Gadsden         | Gadsden ES                   | 61,750               | 6.80%         |
| 590  | Gadsden         | Vado ES                      | 61,750               | 5.80%         |
| 613  | Gadsden         | Chaparral HS                 | 217,367              | 4.89%         |
| 621  | Gadsden         | Anthony ES                   | 93,909               | 4.53%         |
| 652  | Gadsden         | North Valley ES              | 61,565               | 3.07%         |
| 719  | Gadsden         | Desert View ES               | 52,854               | 0.00%         |
| 725  | Gadsden         | Gadsden HS                   | 270,810              | 0.00%         |
| 754  | Gadsden         | New Elementary School (2015) | 68,750               | 0.00%         |
| 1    | Gallup McKinley | * Juan de Onate ES           | 46,834               | 101.76%       |
| 35   | Gallup McKinley | * Lincoln ES                 | 36,513               | 47.02%        |
| 47   | Gallup McKinley | Red Rock ES                  | 51,436               | 43.54%        |
| 53   | Gallup McKinley | Rocky View ES                | 51,768               | 41.15%        |
| 66   | Gallup McKinley | * Roosevelt ES               | 33,527               | 38.60%        |
| 71   | Gallup McKinley | Navajo Pine HS               | 76,553               | 38.25%        |
| 89   | Gallup McKinley | Crownpoint HS                | 99,209               | 36.60%        |
| 123  | Gallup McKinley | Thoreau HS                   | 122,442              | 31.67%        |
| 146  | Gallup McKinley | Tohatchi HS                  | 90,609               | 30.05%        |
| 173  | Gallup McKinley | David Skeet ES               | 45,454               | 28.33%        |
| 233  | Gallup McKinley | Gallup Central HS            | 37,999               | 24.41%        |
| 279  | Gallup McKinley | Chee Dodge ES                | 57,628               | 21.88%        |

2015-2016 wNMCI **POTENTIAL FINAL** Ranking, Sorted by District, Then Rank

| Rank | District        | School Name                        | Gross Area (Sq. Ft.) | Weighted NMCI |
|------|-----------------|------------------------------------|----------------------|---------------|
| 313  | Gallup McKinley | Crownpoint MS                      | 54,677               | 20.43%        |
| 366  | Gallup McKinley | Gallup HS                          | 401,900              | 17.31%        |
| 377  | Gallup McKinley | Stagecoach ES                      | 59,322               | 16.88%        |
| 381  | Gallup McKinley | Middle College Charter High School | 3,314                | 16.78%        |
| 442  | Gallup McKinley | Tobe Turpen ES                     | 49,426               | 13.74%        |
| 473  | Gallup McKinley | Navajo ES                          | 60,879               | 12.00%        |
| 481  | Gallup McKinley | Tohatchi MS                        | 46,597               | 11.71%        |
| 504  | Gallup McKinley | Indian Hills ES                    | 58,905               | 10.42%        |
| 564  | Gallup McKinley | Gallup MS                          | 102,981              | 7.07%         |
| 565  | Gallup McKinley | Twin Lakes ES                      | 42,998               | 7.07%         |
| 584  | Gallup McKinley | Tohatchi ES                        | 46,180               | 6.12%         |
| 611  | Gallup McKinley | Hiroshi Miyamura HS                | 198,476              | 5.02%         |
| 645  | Gallup McKinley | Tse' Yi' Gai HS                    | 62,196               | 3.24%         |
| 657  | Gallup McKinley | Ramah HS                           | 64,430               | 2.93%         |
| 668  | Gallup McKinley | John F. Kennedy MS                 | 141,662              | 2.46%         |
| 669  | Gallup McKinley | Navajo MS                          | 52,761               | 2.43%         |
| 672  | Gallup McKinley | Thoreau MS                         | 52,152               | 2.34%         |
| 678  | Gallup McKinley | Chief Manuelito MS                 | 119,034              | 1.88%         |
| 702  | Gallup McKinley | Crownpoint ES                      | 48,592               | 0.61%         |
| 738  | Gallup McKinley | NEW Church Rock Academy ES (2017 C | 38,202               | 0.00%         |
| 643  | Grady           | Grady Mun. Combined                | 69,532               | 3.52%         |
| 205  | Grants Cibola   | Bluewater ES                       | 22,747               | 26.35%        |
| 219  | Grants Cibola   | Mount Taylor ES                    | 74,577               | 25.61%        |
| 309  | Grants Cibola   | Seboyeta ES                        | 17,384               | 20.54%        |
| 432  | Grants Cibola   | Mesa View ES                       | 55,573               | 14.36%        |
| 447  | Grants Cibola   | San Rafael ES                      | 30,132               | 13.38%        |
| 570  | Grants Cibola   | Laguna-Acoma MS/ HS                | 120,648              | 6.75%         |
| 603  | Grants Cibola   | Cubero ES New 2011                 | 37,482               | 5.48%         |
| 614  | Grants Cibola   | Grants HS                          | 214,945              | 4.78%         |
| 662  | Grants Cibola   | Milan ES                           | 77,403               | 2.72%         |
| 413  | Hagerman        | Hagerman Combined                  | 149,474              | 15.22%        |
| 260  | Hatch Valley    | Hatch Valley MS                    | 69,105               | 23.09%        |
| 546  | Hatch Valley    | Rio Grande ES                      | 33,232               | 7.99%         |
| 578  | Hatch Valley    | Hatch Valley HS                    | 166,024              | 6.31%         |
| 595  | Hatch Valley    | Garfield ES                        | 28,713               | 5.72%         |
| 606  | Hatch Valley    | Hatch Valley ES                    | 42,289               | 5.31%         |
| 77   | Hobbs           | Booker T. Washington ES            | 32,145               | 37.60%        |
| 85   | Hobbs           | Heizer MS                          | 86,888               | 36.91%        |
| 87   | Hobbs           | Coronado ES                        | 49,358               | 36.78%        |
| 94   | Hobbs           | Edison ES                          | 37,945               | 36.15%        |
| 104  | Hobbs           | Houston MS                         | 109,982              | 35.19%        |
| 106  | Hobbs           | Taylor ES                          | 38,130               | 34.86%        |

2015-2016 wNMCI **POTENTIAL FINAL** Ranking, Sorted by District, Then Rank

| Rank | District       | School Name                               | Gross Area (Sq. Ft.) | Weighted NMCI |
|------|----------------|---|----------------------|---------------|
| 115  | Hobbs          | Jefferson ES                              | 42,906               | 33.67%        |
| 118  | Hobbs          | Stone ES                                  | 53,758               | 33.08%        |
| 167  | Hobbs          | Southern Heights ES                       | 49,775               | 28.74%        |
| 183  | Hobbs          | College Lane ES                           | 55,000               | 28.02%        |
| 254  | Hobbs          | Sanger ES                                 | 42,547               | 23.29%        |
| 286  | Hobbs          | Will Rogers ES                            | 59,756               | 21.65%        |
| 333  | Hobbs          | Hobbs HS                                  | 368,569              | 19.03%        |
| 348  | Hobbs          | Highland MS (f.k.a Highland Junior HS)    | 97,243               | 18.17%        |
| 351  | Hobbs          | Mills ES                                  | 37,152               | 17.92%        |
| 441  | Hobbs          | Hobbs Freshman School                     | 127,258              | 14.03%        |
| 714  | Hobbs          | Broadmoor ES                              | 31,682               | 0.00%         |
| 753  | Hobbs          | New Elementary School (2015)              | 52,930               | 0.00%         |
| 301  | Hondo Valley   | Hondo Combined school                     | 59,663               | 20.91%        |
| 243  | House          | House Combined School                     | 59,387               | 23.76%        |
| 65   | Jal            | Jal Jr./Sr. HS                            | 131,079              | 39.18%        |
| 283  | Jal            | Jal ES                                    | 41,500               | 21.70%        |
| 83   | Jemez Mountain | Gallina ES                                | 15,050               | 36.96%        |
| 100  | Jemez Mountain | Coronado MS/HS                            | 101,444              | 35.54%        |
| 300  | Jemez Mountain | Lindrith Heritage Charter                 | 11,569               | 20.91%        |
| 513  | Jemez Mountain | Lybrook ES/MS                             | 27,811               | 10.11%        |
| 33   | Jemez Valley   | San Diego Riverside Charter School        | 18,816               | 47.45%        |
| 414  | Jemez Valley   | Jemez Valley ES                           | 52,706               | 15.10%        |
| 417  | Jemez Valley   | Jemez Valley HS                           | 66,984               | 14.99%        |
| 445  | Jemez Valley   | Jemez Valley MS                           | 35,432               | 13.70%        |
| 397  | Lake Arthur    | Lake Arthur Combined School               | 89,248               | 15.83%        |
| 51   | Las Cruces     | La Academia Dolores Huerta Charter School | 12,400               | 42.16%        |
| 82   | Las Cruces     | MacArthur ES                              | 51,700               | 36.99%        |
| 97   | Las Cruces     | Fairacres ES                              | 45,824               | 35.99%        |
| 107  | Las Cruces     | White Sands ES/MS                         | 56,693               | 34.83%        |
| 116  | Las Cruces     | Mesilla Valley Alternative Middle School  | 19,647               | 33.18%        |
| 138  | Las Cruces     | Mesilla ES                                | 46,505               | 30.82%        |
| 195  | Las Cruces     | Alameda ES                                | 52,277               | 27.04%        |
| 206  | Las Cruces     | Desert Hills ES                           | 70,181               | 26.35%        |
| 220  | Las Cruces     | Central ES                                | 28,310               | 25.47%        |
| 234  | Las Cruces     | Sunrise ES                                | 64,629               | 24.40%        |
| 250  | Las Cruces     | Picacho MS                                | 128,314              | 23.44%        |
| 253  | Las Cruces     | Las Montanas Charter School               | 26,737               | 23.31%        |
| 259  | Las Cruces     | Booker T. Washington ES                   | 68,294               | 23.11%        |
| 268  | Las Cruces     | Mesilla Park ES                           | 57,195               | 22.75%        |
| 274  | Las Cruces     | Jornada ES                                | 67,215               | 22.16%        |
| 290  | Las Cruces     | Onate HS                                  | 287,261              | 21.43%        |
| 357  | Las Cruces     | Hillrise ES                               | 60,384               | 17.65%        |

2015-2016 wNMCI **POTENTIAL FINAL** Ranking, Sorted by District, Then Rank

| Rank | District       | School Name                      | Gross Area (Sq. Ft.) | Weighted NMCI |
|------|----------------|----------------------------------|----------------------|---------------|
| 358  | Las Cruces     | Vista MS                         | 96,528               | 17.63%        |
| 365  | Las Cruces     | Rio Grande Preparatory Institute | 42,940               | 17.37%        |
| 379  | Las Cruces     | Lynn MS                          | 113,823              | 16.83%        |
| 396  | Las Cruces     | East Picacho ES                  | 63,982               | 15.84%        |
| 402  | Las Cruces     | Camino Real MS                   | 115,183              | 15.64%        |
| 406  | Las Cruces     | Dona Ana ES                      | 67,660               | 15.57%        |
| 423  | Las Cruces     | Highland ES                      | 86,521               | 14.70%        |
| 435  | Las Cruces     | Hermosa Heights ES               | 63,115               | 14.19%        |
| 438  | Las Cruces     | Cesar Chavez ES                  | 75,291               | 14.12%        |
| 463  | Las Cruces     | Zia MS                           | 112,360              | 12.65%        |
| 474  | Las Cruces     | Valley View ES                   | 63,433               | 11.97%        |
| 484  | Las Cruces     | Tombaugh ES                      | 78,092               | 11.48%        |
| 512  | Las Cruces     | Conlee ES                        | 57,369               | 10.20%        |
| 526  | Las Cruces     | Arrowhead Park Early College HS  | 64,260               | 9.49%         |
| 573  | Las Cruces     | Mayfield HS                      | 274,011              | 6.62%         |
| 583  | Las Cruces     | Mesa MS                          | 112,428              | 6.19%         |
| 587  | Las Cruces     | Columbia ES                      | 78,000               | 5.96%         |
| 591  | Las Cruces     | Centennial HS                    | 344,654              | 5.76%         |
| 593  | Las Cruces     | Sierra MS                        | 106,838              | 5.73%         |
| 612  | Las Cruces     | Sonoma ES                        | 85,899               | 4.99%         |
| 697  | Las Cruces     | Monte Vista ES                   | 50,000               | 0.98%         |
| 729  | Las Cruces     | Las Cruces HS                    | 302,474              | 0.00%         |
| 731  | Las Cruces     | Loma Heights ES                  | 46,443               | 0.00%         |
| 749  | Las Cruces     | University Hills ES              | 56,410               | 0.00%         |
| 40   | Las Vegas City | Paul D. Henry ES                 | 32,591               | 45.97%        |
| 119  | Las Vegas City | Sierra Vista ES                  | 50,547               | 32.50%        |
| 128  | Las Vegas City | Los Ninos ES                     | 57,275               | 31.50%        |
| 161  | Las Vegas City | Robertson HS                     | 173,924              | 29.08%        |
| 188  | Las Vegas City | Mike Mateo Sena ES               | 18,241               | 27.50%        |
| 375  | Las Vegas City | Legion Park ES                   | 34,219               | 16.94%        |
| 549  | Las Vegas City | Memorial MS                      | 104,130              | 7.91%         |
| 390  | Logan          | Logan Combined                   | 90,369               | 16.06%        |
| 2    | Lordsburg      | * Central ES                     | 32,594               | 93.28%        |
| 3    | Lordsburg      | * Southside ES                   | 17,674               | 85.32%        |
| 134  | Lordsburg      | R.V. Traylor ES                  | 37,873               | 31.28%        |
| 488  | Lordsburg      | Dugan Tarango MS                 | 43,552               | 11.27%        |
| 37   | Los Alamos     | Barranca Mesa ES                 | 61,871               | 46.95%        |
| 70   | Los Alamos     | Chamisa ES                       | 47,894               | 38.29%        |
| 75   | Los Alamos     | Pinon ES                         | 57,520               | 37.89%        |
| 171  | Los Alamos     | Mountain ES                      | 55,556               | 28.54%        |
| 318  | Los Alamos     | Los Alamos HS                    | 292,264              | 20.20%        |
| 528  | Los Alamos     | Los Alamos MS                    | 87,885               | 9.40%         |

2015-2016 wNMCI **POTENTIAL FINAL** Ranking, Sorted by District, Then Rank

| Rank | District            | School Name                          | Gross Area (Sq. Ft.) | Weighted NMCI |
|------|---------------------|--------------------------------------|----------------------|---------------|
| 709  | Los Alamos          | Aspen ES                             | 49,559               | 0.00%         |
| 162  | Los Lunas           | Raymond Gabaldon ES                  | 56,693               | 28.91%        |
| 196  | Los Lunas           | Daniel Fernandez ES                  | 59,030               | 27.01%        |
| 215  | Los Lunas           | Peralta ES                           | 48,554               | 25.78%        |
| 255  | Los Lunas           | Los Lunas MS                         | 104,546              | 23.28%        |
| 338  | Los Lunas           | Tome ES                              | 65,998               | 18.62%        |
| 355  | Los Lunas           | Los Lunas ES                         | 62,984               | 17.78%        |
| 356  | Los Lunas           | Ann Parish ES                        | 67,682               | 17.68%        |
| 387  | Los Lunas           | Valencia MS (AKA - Manzano Vista MS) | 95,684               | 16.22%        |
| 508  | Los Lunas           | Valencia ES                          | 54,211               | 10.35%        |
| 557  | Los Lunas           | Los Lunas Family School              | 2,688                | 7.40%         |
| 596  | Los Lunas           | Desert View ES                       | 63,618               | 5.64%         |
| 625  | Los Lunas           | Century Alternative High             | 28,000               | 4.35%         |
| 635  | Los Lunas           | Valencia HS                          | 194,123              | 3.83%         |
| 647  | Los Lunas           | Bosque Farms ES                      | 69,417               | 3.22%         |
| 648  | Los Lunas           | Katherine Gallegos ES                | 59,856               | 3.14%         |
| 655  | Los Lunas           | Sundance ES                          | 70,546               | 3.01%         |
| 732  | Los Lunas           | Los Lunas HS                         | 240,747              | 0.00%         |
| 258  | Loving              | Loving ES                            | 46,723               | 23.15%        |
| 500  | Loving              | Loving HS                            | 79,540               | 10.67%        |
| 644  | Loving              | Loving New MS                        | 55,614               | 3.24%         |
| 67   | Lovington           | Yarbro ES                            | 69,793               | 38.52%        |
| 135  | Lovington           | Lovington HS                         | 264,233              | 31.24%        |
| 237  | Lovington           | Jefferson ES                         | 49,108               | 24.21%        |
| 308  | Lovington           | Taylor MS                            | 89,240               | 20.55%        |
| 320  | Lovington           | Llano ES                             | 68,356               | 19.93%        |
| 332  | Lovington           | Lea ES                               | 49,164               | 19.12%        |
| 337  | Lovington           | New Hope Alternative HS              | 5,400                | 18.63%        |
| 385  | Lovington           | Ben Alexander ES                     | 56,708               | 16.66%        |
| 404  | Lovington           | Lovington 6th Grade Academy          | 105,607              | 15.62%        |
| 451  | Lovington           | Lovington Freshman Academy           | 17,600               | 13.24%        |
| 391  | Magdalena           | Magdalena Combined                   | 143,306              | 16.02%        |
| 200  | Maxwell             | Maxwell Combined School              | 56,188               | 26.76%        |
| 130  | Melrose             | Melrose Combined School              | 114,005              | 31.43%        |
| 218  | Mesa Vista          | Mesa Vista MS/HS                     | 71,460               | 25.64%        |
| 527  | Mesa Vista          | El Rito ES                           | 24,766               | 9.46%         |
| 214  | Mora                | Mora Combined School                 | 144,335              | 25.80%        |
| 383  | Mora                | Holman ES                            | 20,955               | 16.76%        |
| 191  | Moriarty / Edgewood | Moriarty HS                          | 258,450              | 27.37%        |
| 529  | Moriarty / Edgewood | Moriarty ES                          | 69,410               | 9.36%         |
| 530  | Moriarty / Edgewood | Route 66 ES                          | 54,680               | 9.26%         |
| 537  | Moriarty / Edgewood | South Mountain ES                    | 43,174               | 8.43%         |

2015-2016 wNMCI **POTENTIAL FINAL** Ranking, Sorted by District, Then Rank

| Rank | District                   | School Name                            | Gross Area (Sq. Ft.) | Weighted NMCI |
|------|----------------------------|--|----------------------|---------------|
| 580  | Moriarty / Edgewood        | Edgewood MS                            | 144,817              | 6.30%         |
| 736  | Moriarty / Edgewood        | Moriarty MS                            | 66,672               | 0.00%         |
| 341  | Mosquero                   | Mosquero Combined School               | 48,728               | 18.44%        |
| 55   | Mountainair                | Mountainair ES                         | 42,859               | 41.05%        |
| 480  | NM School for the Blind    | North Cottage (1930)                   | 1,050                | 11.73%        |
| 556  | NM School for the Blind    | South Cottage (1930)                   | 1,050                | 7.56%         |
| 664  | NM School for the Blind    | Jack Hall Building-New Health Services | 24,426               | 2.69%         |
| 696  | NM School for the Blind    | NMSBVI Albuquerque Campus              | 39,171               | 0.98%         |
| 727  | NM School for the Blind    | Health Services (1933) - New Library   | 180,521              | 0.00%         |
| 190  | NM School for the Deaf     | Bldg 15-Larson Gym                     | 13,638               | 27.43%        |
| 281  | NM School for the Deaf     | NMSD Santa Fe Campus                   | 247,021              | 21.80%        |
| 558  | NM School for the Deaf     | NMSD Albuquerque Preschool Campus      | 8,443                | 7.33%         |
| 585  | NM School for the Deaf     | Dining Hall (1935)                     | 20,367               | 6.02%         |
| 636  | NM School for the Deaf     | Bldg 04-Connor Hall                    | 30,350               | 3.81%         |
| 660  | NM School for the Deaf     | Bldg 10a-Dillon Hall Main Bldg         | 35,054               | 2.86%         |
| 683  | NM School for the Deaf     | Bldg 13-Hester Hall                    | 31,130               | 1.56%         |
| 689  | NM School for the Deaf     | Bldg 05-Cottage A                      | 6,003                | 1.15%         |
| 690  | NM School for the Deaf     | Bldg 06-Cottage B                      | 6,003                | 1.15%         |
| 691  | NM School for the Deaf     | Bldg 07-Cottage C                      | 6,003                | 1.15%         |
| 692  | NM School for the Deaf     | Bldg 08-Cottage D                      | 6,003                | 1.15%         |
| 737  | NM School for the Deaf     | Bldg 12-Health Center                  | 6,154                | 0.00%         |
| 745  | NMSBVI Alamogordo Campus   | Site                                   | 180,521              | 0.00%         |
| 693  | NMSBVI Albuquerque Campus  | Site                                   | 39,171               | 1.08%         |
| 698  | NMSBVI Albuquerque Campus  | Early Childhood Facility (2009)        | 39,171               | 0.97%         |
| 454  | NMSD Albuquerque Preschool | Site                                   | 8,443                | 12.99%        |
| 577  | NMSD Albuquerque Preschool | Preschool Building (1995)              | 8,443                | 6.38%         |
| 744  | NMSD Santa Fe Campus       | Site                                   | 262,052              | 0.00%         |
| 157  | Pecos                      | Pecos ES                               | 53,075               | 29.35%        |
| 198  | Pecos                      | Pecos HS                               | 96,160               | 26.92%        |
| 350  | Pecos                      | Pecos MS                               | 34,946               | 18.07%        |
| 329  | Penasco                    | Penasco ES                             | 60,248               | 19.52%        |
| 342  | Penasco                    | Penasco HS                             | 68,757               | 18.42%        |
| 453  | Penasco                    | Penasco MS                             | 30,697               | 13.19%        |
| 103  | Pojoaque Valley            | Pojoaque MS                            | 89,496               | 35.26%        |
| 294  | Pojoaque Valley            | Pablo Roybal ES                        | 83,399               | 21.12%        |
| 369  | Pojoaque Valley            | Pojoaque Intermediate                  | 31,306               | 17.21%        |
| 579  | Pojoaque Valley            | Pojoaque HS                            | 171,306              | 6.30%         |
| 264  | Portales                   | James ES                               | 57,916               | 22.99%        |
| 266  | Portales                   | Portales HS                            | 211,933              | 22.88%        |
| 267  | Portales                   | Portales Jr HS                         | 96,358               | 22.84%        |
| 339  | Portales                   | Valencia ES                            | 64,413               | 18.61%        |
| 393  | Portales                   | Brown ES                               | 56,038               | 16.00%        |

2015-2016 wNMCI **POTENTIAL FINAL** Ranking, Sorted by District, Then Rank

| Rank | District   | School Name                            | Gross Area (Sq. Ft.) | Weighted NMCI |
|------|------------|--|----------------------|---------------|
| 676  | Portales   | Lindsey-Steiner ES                     | 60,829               | 1.93%         |
| 142  | Quemado    | Datil ES                               | 10,964               | 30.18%        |
| 269  | Quemado    | Quemado Combined                       | 68,917               | 22.72%        |
| 343  | Questa     | Questa Junior High/HS                  | 94,426               | 18.39%        |
| 452  | Questa     | Alta Vista ES/MS                       | 66,150               | 13.21%        |
| 478  | Questa     | Rio Costilla ES                        | 23,002               | 11.83%        |
| 658  | Questa     | Roots & Wings Community Charter Sch    | 4,493                | 2.91%         |
| 10   | Raton      | Columbian ES                           | 27,115               | 64.48%        |
| 19   | Raton      | Longfellow ES                          | 32,620               | 55.26%        |
| 81   | Raton      | Kearny ES                              | 25,952               | 37.23%        |
| 159  | Raton      | Raton MS                               | 54,773               | 29.17%        |
| 581  | Raton      | Raton HS                               | 104,593              | 6.29%         |
| 4    | Reserve    | Glenwood ES                            | 5,841                | 85.07%        |
| 150  | Rio Rancho | Lincoln MS                             | 118,735              | 29.82%        |
| 163  | Rio Rancho | Maggie Cordova ES                      | 77,714               | 28.85%        |
| 245  | Rio Rancho | Rio Rancho ES                          | 73,666               | 23.62%        |
| 285  | Rio Rancho | Colinas del Norte ES                   | 101,532              | 21.65%        |
| 292  | Rio Rancho | Rio Rancho HS                          | 379,923              | 21.17%        |
| 354  | Rio Rancho | Martin Luther King, Jr. ES             | 100,965              | 17.89%        |
| 380  | Rio Rancho | Mountain View MS                       | 122,982              | 16.78%        |
| 409  | Rio Rancho | Ernest Stapleton ES                    | 87,201               | 15.54%        |
| 415  | Rio Rancho | Enchanted Hills ES                     | 115,287              | 15.06%        |
| 434  | Rio Rancho | Eagle Ridge MS                         | 126,820              | 14.28%        |
| 462  | Rio Rancho | Puesta Del Sol ES                      | 83,555               | 12.66%        |
| 466  | Rio Rancho | Vista Grande ES                        | 88,251               | 12.53%        |
| 523  | Rio Rancho | Rio Rancho MS                          | 242,006              | 9.78%         |
| 547  | Rio Rancho | V. Sue Cleveland HS                    | 349,615              | 7.97%         |
| 598  | Rio Rancho | Sandia Vista ES                        | 80,800               | 5.58%         |
| 604  | Rio Rancho | Independence High                      | 25,685               | 5.43%         |
| 686  | Rio Rancho | Cielo Azul ES                          | 85,672               | 1.42%         |
| 6    | Roswell    | Del Norte ES                           | 48,165               | 82.07%        |
| 13   | Roswell    | Nancy Lopez ES                         | 32,462               | 61.31%        |
| 17   | Roswell    | Roswell HS                             | 247,004              | 57.44%        |
| 32   | Roswell    | Washington Avenue ES                   | 38,950               | 47.82%        |
| 43   | Roswell    | Mountain View MS                       | 65,802               | 45.17%        |
| 45   | Roswell    | Mesa MS                                | 80,242               | 43.89%        |
| 140  | Roswell    | Goddard HS                             | 237,394              | 30.73%        |
| 272  | Roswell    | Sidney Gutierrez Charter Middle School | 10,110               | 22.29%        |
| 497  | Roswell    | Pecos ES                               | 46,371               | 10.82%        |
| 499  | Roswell    | Berrendo MS                            | 108,235              | 10.68%        |
| 511  | Roswell    | Sierra MS                              | 109,940              | 10.25%        |
| 571  | Roswell    | Sunset ES                              | 42,721               | 6.74%         |

2015-2016 wNMCI **POTENTIAL FINAL** Ranking, Sorted by District, Then Rank

| Rank | District | School Name                            | Gross Area (Sq. Ft.) | Weighted NMCI |
|------|----------|--|----------------------|---------------|
| 665  | Roswell  | University High                        | 64,523               | 2.62%         |
| 701  | Roswell  | Missouri ES                            | 54,362               | 0.70%         |
| 706  | Roswell  | El Capitan ES (2013)                   | 60,380               | 0.04%         |
| 713  | Roswell  | Berrendo ES                            | 51,055               | 0.00%         |
| 723  | Roswell  | East Grand Plains ES                   | 35,324               | 0.00%         |
| 734  | Roswell  | Military Heights ES                    | 53,725               | 0.00%         |
| 735  | Roswell  | Monterrey ES                           | 49,500               | 0.00%         |
| 750  | Roswell  | Valley View ES                         | 44,720               | 0.00%         |
| 467  | Roy      | Roy Combined School                    | 51,400               | 12.50%        |
| 147  | Ruidoso  | Ruidoso HS                             | 170,054              | 30.02%        |
| 472  | Ruidoso  | Sierra Vista Primary                   | 40,102               | 12.01%        |
| 522  | Ruidoso  | White Mountain ES                      | 49,466               | 9.78%         |
| 568  | Ruidoso  | Ruidoso MS                             | 70,000               | 6.78%         |
| 326  | San Jon  | San Jon Combined                       | 88,899               | 19.64%        |
| 25   | Santa Fe | Acequia Madre ES                       | 20,492               | 51.41%        |
| 101  | Santa Fe | Kearny ES                              | 55,150               | 35.51%        |
| 154  | Santa Fe | Amy Biehl Community School             | 64,546               | 29.43%        |
| 184  | Santa Fe | Wood-Gormley ES                        | 31,832               | 27.99%        |
| 240  | Santa Fe | Pinon ES                               | 77,539               | 23.96%        |
| 256  | Santa Fe | Capital HS                             | 207,619              | 23.24%        |
| 282  | Santa Fe | E. J. Martinez ES                      | 49,145               | 21.71%        |
| 299  | Santa Fe | Cesar Chavez ES                        | 69,439               | 20.92%        |
| 335  | Santa Fe | Francis X. Nava ES                     | 50,818               | 18.78%        |
| 370  | Santa Fe | Tierra Encantada Charter School        | 33,936               | 17.17%        |
| 374  | Santa Fe | Edward Ortiz MS                        | 109,169              | 16.99%        |
| 420  | Santa Fe | Atalaya ES                             | 40,005               | 14.90%        |
| 449  | Santa Fe | Santa Fe HS                            | 325,234              | 13.30%        |
| 464  | Santa Fe | Ramirez Thomas ES                      | 81,195               | 12.63%        |
| 492  | Santa Fe | Calvin Capshaw MS                      | 101,244              | 11.12%        |
| 496  | Santa Fe | El Dorado Community School             | 96,098               | 10.84%        |
| 503  | Santa Fe | Chaparral ES                           | 56,884               | 10.44%        |
| 505  | Santa Fe | Aspen Community Magnet School          | 97,287               | 10.38%        |
| 510  | Santa Fe | Salazar ES                             | 56,487               | 10.27%        |
| 531  | Santa Fe | R.M. Sweeney ES                        | 83,850               | 9.25%         |
| 536  | Santa Fe | De Vargas MS                           | 100,596              | 8.68%         |
| 555  | Santa Fe | Monte Del Sol Charter School           | 32,742               | 7.64%         |
| 559  | Santa Fe | Career Academy at Larragoite           | 22,298               | 7.23%         |
| 594  | Santa Fe | Turquoise Trail Elementary Charter Sch | 74,819               | 5.73%         |
| 641  | Santa Fe | Gonzales Community School              | 75,355               | 3.75%         |
| 673  | Santa Fe | Academy for Technology and the Classi  | 25,165               | 2.15%         |
| 679  | Santa Fe | Tesuque ES                             | 24,351               | 1.80%         |
| 694  | Santa Fe | El Camino Real Academy PKA Agua Fria   | 103,494              | 1.01%         |

2015-2016 wNMCI **POTENTIAL FINAL** Ranking, Sorted by District, Then Rank

| Rank | District                | School Name                             | Gross Area (Sq. Ft.) | Weighted NMCI |
|------|-------------------------|---|----------------------|---------------|
| 695  | Santa Fe                | Carlos Gilbert ES                       | 42,346               | 0.98%         |
| 746  | Santa Fe                | Southside Elementary School- YET TO B   | 81,340               | 0.00%         |
| 755  | Santa Fe                | Nina Otero Community School             | 81,339               | 0.00%         |
| 756  | Santa Fe                | Mandela International Magnet School     | 28,720               | 0.00%         |
| 136  | Santa Rosa              | Santa Rosa HS                           | 118,555              | 31.23%        |
| 151  | Santa Rosa              | Santa Rosa ES                           | 58,159               | 29.81%        |
| 575  | Santa Rosa              | Santa Rosa MS                           | 49,700               | 6.57%         |
| 739  | Santa Rosa              | NEW Rita Marquez / Anton Chico Comb     | 21,008               | 0.00%         |
| 56   | Silver                  | Jose Barrios ES                         | 41,272               | 40.81%        |
| 69   | Silver                  | Harrison H. Schmitt ES                  | 59,416               | 38.31%        |
| 317  | Silver                  | Sixth Street ES                         | 42,053               | 20.22%        |
| 437  | Silver                  | Cliff Combined                          | 73,165               | 14.14%        |
| 446  | Silver                  | G.W. Stout ES                           | 77,200               | 13.41%        |
| 455  | Silver                  | La Plata MS                             | 107,819              | 12.96%        |
| 540  | Silver                  | Silver HS                               | 190,319              | 8.28%         |
| 574  | Silver                  | Silver City Opportunity School          | 9,000                | 6.58%         |
| 127  | Socorro                 | Raymond Sarracino MS                    | 97,746               | 31.50%        |
| 249  | Socorro                 | Socorro HS                              | 136,527              | 23.50%        |
| 439  | Socorro                 | Cottonwood Valley Charter School        | 18,052               | 14.11%        |
| 491  | Socorro                 | Parkview ES                             | 76,685               | 11.14%        |
| 624  | Socorro                 | Zimmerly ES                             | 39,575               | 4.37%         |
| 684  | Socorro                 | Midway ES                               | 22,215               | 1.54%         |
| 155  | Springer                | Springer ES/MS Combined                 | 45,569               | 29.41%        |
| 408  | Springer                | Springer HS                             | 55,187               | 15.56%        |
| 225  | State Chartered Schools | NM School for the Arts Charter School   | 38,029               | 25.22%        |
| 331  | State Chartered Schools | Taos Academy Charter School             | 18,912               | 19.29%        |
| 349  | State Chartered Schools | Amy Biehl Charter High School           | 41,900               | 18.15%        |
| 389  | State Chartered Schools | La Jicarita Community Charter School    | 6,720                | 16.07%        |
| 392  | State Chartered Schools | Health Leadership Charter High School   | 15,972               | 16.02%        |
| 426  | State Chartered Schools | Academy of Trades and Technology Ch     | 25,629               | 14.60%        |
| 458  | State Chartered Schools | Alma d' Arte Charter High School        | 47,308               | 12.76%        |
| 470  | State Chartered Schools | Media Arts Collaborative Charter Schoo  | 16,192               | 12.05%        |
| 477  | State Chartered Schools | La Promesa Early Learning Charter Scho  | 60,426               | 11.83%        |
| 506  | State Chartered Schools | Cien Aguas International Charter Schoo  | 28,334               | 10.36%        |
| 509  | State Chartered Schools | Creative Education Preparatory Institut | 13,330               | 10.28%        |
| 543  | State Chartered Schools | Cesar Chavez Community Charter Scho     | 26,000               | 8.18%         |
| 562  | State Chartered Schools | East Mountain Charter High School       | 43,752               | 7.13%         |
| 572  | State Chartered Schools | Southwest Primary Learning Center       | 14,160               | 6.69%         |
| 586  | State Chartered Schools | Taos International Charter School       | 17,040               | 5.98%         |
| 589  | State Chartered Schools | Southwest Secondary Learning Center     | 14,160               | 5.86%         |
| 592  | State Chartered Schools | Gilbert L Sena Charter High School      | 16,016               | 5.76%         |
| 599  | State Chartered Schools | Walatowa Charter High School            | 11,860               | 5.53%         |

2015-2016 wNMCI **POTENTIAL FINAL** Ranking, Sorted by District, Then Rank

| Rank | District                | School Name                             | Gross Area (Sq. Ft.) | Weighted NMCI |
|------|-------------------------|---|----------------------|---------------|
| 608  | State Chartered Schools | North Valley Academy Charter School     | 36,150               | 5.24%         |
| 620  | State Chartered Schools | Southwest Intermediate Learning Cent    | 15,120               | 4.56%         |
| 628  | State Chartered Schools | School of Dreams Academy Charter Sch    | 21,106               | 4.16%         |
| 633  | State Chartered Schools | Horizon Academy West Charter School     | 35,075               | 3.86%         |
| 642  | State Chartered Schools | Red River Valley Charter School         | 10,118               | 3.65%         |
| 646  | State Chartered Schools | La Resolana Leadership Academy Chart    | 10,514               | 3.24%         |
| 666  | State Chartered Schools | New America Charter School - Albuque    | 10,096               | 2.52%         |
| 670  | State Chartered Schools | Albuquerque Institute for Math and Sc   | 23,525               | 2.43%         |
| 671  | State Chartered Schools | International School at Mesa del Sol Ch | 5,376                | 2.39%         |
| 707  | State Chartered Schools | Cottonwood Classical Preparatory Scho   | 47,161               | 0.03%         |
| 121  | T or C                  | Sierra ES                               | 25,860               | 31.96%        |
| 202  | T or C                  | Truth or Consequences MS                | 67,397               | 26.69%        |
| 626  | T or C                  | Arrey ES                                | 32,813               | 4.30%         |
| 634  | T or C                  | Hot Springs HS                          | 138,455              | 3.84%         |
| 747  | T or C                  | Truth or Consequences ES                | 55,740               | 0.00%         |
| 5    | Taos                    | Chrysalis Alternative School            | 7,440                | 82.39%        |
| 18   | Taos                    | Ranchos de Taos ES                      | 55,851               | 56.36%        |
| 228  | Taos                    | Taos MS                                 | 108,088              | 24.90%        |
| 306  | Taos                    | Taos HS                                 | 202,573              | 20.67%        |
| 368  | Taos                    | Arroyo del Norte ES                     | 40,670               | 17.29%        |
| 525  | Taos                    | Enos Garcia ES                          | 108,331              | 9.66%         |
| 654  | Taos                    | Vista Grande Charter High School        | 10,016               | 3.01%         |
| 680  | Taos                    | Taos Municipal Charter School           | 32,090               | 1.61%         |
| 700  | Taos                    | Anansi Charter School                   | 13,682               | 0.90%         |
| 14   | Tatum                   | Tatum ES                                | 36,745               | 60.26%        |
| 39   | Tatum                   | Tatum Jr./Sr. HS                        | 114,253              | 45.98%        |
| 353  | Texico                  | Texico Combined                         | 165,809              | 17.90%        |
| 164  | Tucumcari               | Tucumcari ES                            | 114,140              | 28.81%        |
| 232  | Tucumcari               | Tucumcari MS                            | 79,085               | 24.52%        |
| 682  | Tucumcari               | Tucumcari HS                            | 119,277              | 1.58%         |
| 148  | Tularosa                | Tularosa MS                             | 55,938               | 29.91%        |
| 411  | Tularosa                | Tularosa ES                             | 69,252               | 15.29%        |
| 459  | Tularosa                | Tularosa Intermediate                   | 47,144               | 12.74%        |
| 677  | Tularosa                | Tularosa HS                             | 126,941              | 1.89%         |
| 288  | Vaughn                  | Vaughn Combined School                  | 72,314               | 21.45%        |
| 345  | Wagon Mound             | Wagon Mound Combined                    | 84,720               | 18.19%        |
| 98   | West Las Vegas          | Tony Serna Jr. ES                       | 27,795               | 35.68%        |
| 252  | West Las Vegas          | Rio Gallinas Charter School             | 4,467                | 23.35%        |
| 364  | West Las Vegas          | Valley ES, Valley MS                    | 65,744               | 17.40%        |
| 495  | West Las Vegas          | Luis E. Armijo ES                       | 47,935               | 10.93%        |
| 514  | West Las Vegas          | Don Cecilio Martinez ES                 | 29,704               | 10.08%        |
| 607  | West Las Vegas          | West Las Vegas HS                       | 139,333              | 5.30%         |

2015-2016 wNMCI **POTENTIAL FINAL** Ranking, Sorted by District, Then Rank

| Rank | District       | School Name                       | Gross Area (Sq. Ft.) | Weighted NMCI |
|------|----------------|-----------------------------------|----------------------|---------------|
| 748  | West Las Vegas | Union Street ES                   | 14,580               | 0.00%         |
| 752  | West Las Vegas | West Las Vegas Family Partnership | 6,318                | 0.00%         |
| 152  | Zuni           | Zuni MS (Old Intermediate)        | 68,008               | 29.52%        |
| 610  | Zuni           | Zuni HS                           | 116,224              | 5.06%         |
| 653  | Zuni           | Twin Buttes HS                    | 21,638               | 3.02%         |
| 708  | Zuni           | A:Shiwi ES                        | 57,489               | 0.00%         |
| 721  | Zuni           | Dowa Yalanne ES                   | 63,189               | 0.00%         |

Schools with "NRC" rankings are charter schools that have not reached their first renewal, followed by the expected date of renewal of charter. 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.

|          |                            |   |        |       |
|----------|----------------------------|---|--------|-------|
| NRC-2015 | ABQ-State Chartered        | ACE Leadership Charter High School      | 11,360 | 0.00% |
| NRC-2015 | ABQ-State Chartered        | Albuquerque School of Excellence Char   | 24,652 | 0.00% |
| NRC-2015 | ABQ-State Chartered        | Albuquerque Sign Language Academy C     | 9,510  | 0.00% |
| NRC-2015 | ABQ-State Chartered        | South Valley Preparatory Charter Schoo  | 7,488  | 0.00% |
| NRC-2015 | Taos-State Chartered       | Taos Integrated School of the Arts      | 14,954 | 0.00% |
| NRC-2015 | Rio Rancho-State Chartered | The ASK Academy                         | 24,100 | 0.00% |
| NRC-2015 | Santa Fe-State Chartered   | The MASTERS Program Early College Ch    | 10,000 | 0.00% |
| NRC-2015 | ABQ-State Chartered        | Tierra Adentro Charter School           | 7,762  | 0.00% |
| NRC-2016 | Las Cruces-State Chartered | J. Paul Taylor Academy Charter School   | 9,629  | 0.00% |
| NRC-2016 | Santa Fe-State Chartered   | NM Connections Academy Charter Sch      | 3,750  | 0.00% |
| NRC-2016 | ABQ-State Chartered        | NM International Charter School         | 10,283 | 0.00% |
| NRC-2016 | ABQ-State Chartered        | The GREAT Academy                       | 15,040 | 0.00% |
| NRC-2017 | ABQ-State Chartered        | Coral Community Charter School          | 26,047 | 0.00% |
| NRC-2017 | Moriarty-State Chartered   | Estancia Valley Classical Academy       | 23,000 | 0.00% |
| NRC-2017 | Espanola-State Chartered   | La Tierra Montessori School of the Arts | 6,730  | 0.00% |
| NRC-2017 | Espanola-State Chartered   | McCurdy Charter School                  | 18,648 | 0.00% |
| NRC-2017 | ABQ-State Chartered        | Mission Achievement & Success           | 24,996 | 0.00% |
| NRC-2017 | Las Cruces-State Chartered | New America Charter School - Las Cru    | 24,329 | 0.00% |
| NRC-2017 | Farmington-Charter         | New Mexico Virtual Academy              | 2,531  | 0.00% |
| NRC-2017 | ABQ-State Chartered        | Sage Montessori Charter School          | 10,919 | 0.00% |
| NRC-2017 | ABQ-State Chartered        | Southwest Aeronautics, Mathematics, &   | 37,975 | 0.00% |
| NRC-2017 | Gallup McKinley-Charter    | Uplift Community Charter School         | 7,581  | 0.00% |
| NRC-2017 | ABQ-State Chartered        | William W. & Josephine Dorn Charter C   | 9,715  | 0.00% |
| NRC-2018 | Gasden-State Chartered     | SWISH - Southwest Institute of Science  | 12,780 | 0.00% |
| NRC-2018 | ABQ-State Chartered        | Explore Academy Charter School          | 33,860 | 0.00% |
| NRC-2019 | Gallup-State Chartered     | Dzilth Dit Looi School of Empowerment   | 1,344  | 0.00% |
| NRC-2019 | ABQ-State Chartered        | Technology Leadership Charter HS        | 29,600 | 0.00% |
| NRC-2019 | ABQ-State Chartered        | SABE - Sandoval Academy of Bilingual B  | 23,694 | 0.00% |

# 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<br>Valuation<br><u>2001</u> | 40th day<br>Membership<br><u>2001-2002</u><br>per Member | 2001 Value<br>per Member | AV/Mem<br>Index of<br>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]:

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

**2015-2016 PERCENTAGE OF PARTICIPATION  
FOR PSCOC PROJECTS**

**FINAL**

| DISTRICT       | 3 YEAR AVERAGE |                |
|----------------|----------------|----------------|
|                | STATE SHARE    | DISTRICT SHARE |
| Alamogordo     | 64%            | 36%            |
| Albuquerque    | 59%            | 41%            |
| Animas         | 38%            | 62%            |
| Artesia        | 10%            | 90%            |
| Aztec          | 30%            | 70%            |
| Belen          | 63%            | 37%            |
| Bernalillo     | 41%            | 59%            |
| Bloomfield     | 21%            | 79%            |
| Capitan        | 10%            | 90%            |
| Carlsbad       | 12%            | 88%            |
| Carrizozo      | 10%            | 90%            |
| Central        | 64%            | 36%            |
| Chama          | 10%            | 90%            |
| Cimarron       | 10%            | 90%            |
| Clayton        | 10%            | 90%            |
| Cloudcroft     | 10%            | 90%            |
| Clovis         | 76%            | 24%            |
| Cobre          | 57%            | 43%            |
| Corona         | 10%            | 90%            |
| Cuba           | 63%            | 37%            |
| Deming         | 70%            | 30%            |
| Des Moines     | 12%            | 88%            |
| Dexter         | 81%            | 19%            |
| Dora           | 61%            | 39%            |
| Dulce          | 10%            | 90%            |
| Elida          | 42%            | 58%            |
| Espanola       | 63%            | 37%            |
| Estancia       | 61%            | 39%            |
| Eunice         | 10%            | 90%            |
| Farmington     | 64%            | 36%            |
| Floyd          | 78%            | 22%            |
| Fort Sumner    | 34%            | 66%            |
| Gadsden        | 87%            | 13%            |
| Gallup         | 82%            | 18%            |
| Grady          | 77%            | 23%            |
| Grants         | 77%            | 23%            |
| Hagerman       | 79%            | 21%            |
| Hatch          | 87%            | 13%            |
| Hobbs          | 51%            | 49%            |
| Hondo          | 29%            | 71%            |
| House          | 53%            | 47%            |
| Jal            | 10%            | 90%            |
| Jemez Mountain | 10%            | 90%            |
| Jemez Valley   | 51%            | 49%            |
| Lake Arthur    | 10%            | 90%            |
| Las Cruces     | 67%            | 33%            |
| Las Vegas City | 59%            | 41%            |
| Las Vegas West | 71%            | 29%            |
| Logan          | 30%            | 70%            |
| Lordsburg      | 29%            | 71%            |
| Los Alamos     | 45%            | 55%            |
| Los Lunas      | 77%            | 23%            |
| Loving         | 10%            | 90%            |
| Lovington      | 26%            | 74%            |
| Magdalena      | 75%            | 25%            |
| Maxwell        | 60%            | 40%            |
| Melrose        | 61%            | 39%            |
| Mesa Vista     | 40%            | 60%            |

**2015-2016 PERCENTAGE OF PARTICIPATION  
FOR PSCOC PROJECTS**

**FINAL**

| DISTRICT              | 3 YEAR AVERAGE |                |
|-----------------------|----------------|----------------|
|                       | STATE SHARE    | DISTRICT SHARE |
| Mora                  | 43%            | 57%            |
| Moriarty              | 54%            | 46%            |
| Mosquero              | 10%            | 90%            |
| Mountainair           | 34%            | 66%            |
| Pecos                 | 41%            | 59%            |
| Penasco               | 64%            | 36%            |
| Pojoaque              | 75%            | 25%            |
| Portales              | 77%            | 23%            |
| Quemado               | 10%            | 90%            |
| Questa                | 10%            | 90%            |
| Raton                 | 55%            | 45%            |
| Reserve               | 13%            | 87%            |
| Rio Rancho            | 67%            | 33%            |
| Roswell               | 73%            | 27%            |
| Roy                   | 45%            | 55%            |
| Ruidoso               | 10%            | 90%            |
| San Jon               | 70%            | 30%            |
| Santa Fe              | 10%            | 90%            |
| Santa Rosa            | 56%            | 44%            |
| Silver                | 45%            | 55%            |
| Socorro               | 77%            | 23%            |
| Springer              | 51%            | 49%            |
| Taos                  | 10%            | 90%            |
| Tatum                 | 10%            | 90%            |
| Texico                | 63%            | 37%            |
| Truth or Consequences | 31%            | 69%            |
| Tucumcari             | 73%            | 27%            |
| Tularosa              | 75%            | 25%            |
| Vaughn                | 10%            | 90%            |
| Wagon Mound           | 10%            | 90%            |
| Zuni                  | 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 15-16 and is also the percentage used to calculate the offsets.

| Project Title   | Amount    | City                 | County     | Fund | Track  |
|---|-----------|----------------------|------------|------|--------|
| <b>Agency: PUBLIC EDUCATION DEPARTMENT</b>              |           |                      |            |      |        |
| 763 GILBERT L SENA CHARTER HIGH SCHL LAND/BLDG          | \$70,000  |                      | Bernalillo | STB  | 15/ 1  |
| 1432 MEDIA ARTS COLLAB CH SCHL ACTIVITY VEHICLE & FENCE | \$52,000  |                      | Bernalillo | STB  | 15/ 2  |
| 1433 MEDIA ARTS COLLABORATIVE CH SCHL HVAC SYSTEM       | \$43,000  |                      | Bernalillo | STB  | 15/ 3  |
| 1104 CESAR CHAVEZ CMTY CHARTER SCHL INFO TECH           | \$58,000  | Albuquerque          | Bernalillo | STB  | 15/ 4  |
| 1207 CIEN AGUAS INTERNATIONAL SCHL INFO TECH            | \$66,500  | Albuquerque          | Bernalillo | STB  | 15/ 5  |
| 1148 COTTONWOOD CLASSICAL PREP PH 1 MLTPRPS SPORTS CT   | \$148,250 | Albuquerque          | Bernalillo | STB  | 15/ 6  |
| 1025 EAST MOUNTAIN HIGH SCHL AIR CONDITIONING SYS       | \$60,000  | Albuquerque          | Bernalillo | STB  | 15/ 7  |
| 1023 EAST MOUNTAIN HIGH SCHL ENVIRO SCIENCE FCLTY       | \$40,000  | Albuquerque          | Bernalillo | STB  | 15/ 8  |
| 1021 EAST MOUNTAIN HIGH SCHL INFO TECH                  | \$27,000  | Albuquerque          | Bernalillo | STB  | 15/ 9  |
| 1179 INTERNATIONAL SCHL AT MESA DEL SOL FCLTIES IMPROVE | \$25,000  | Albuquerque          | Bernalillo | STB  | 15/ 10 |
| 1575 LA PROMESA EARLY LEARNING CTR CHARTER SCHL         | \$112,000 | Albuquerque          | Bernalillo | STB  | 15/ 11 |
| 1431 MEDIA ARTS COLLABORATIVE CH SCHL VIDEO CAMERAS     | \$19,250  | Albuquerque          | Bernalillo | STB  | 15/ 12 |
| 1623 MONTESSORI ELEM SCHL INFO TECH                     | \$35,000  | Albuquerque          | Bernalillo | STB  | 15/ 13 |
| 1453 MOUNTAIN MAHOGANY COMMUNITY SCHL INFO TECH         | \$8,500   | Albuquerque          | Bernalillo | STB  | 15/ 14 |
| 1861 NM INTERNATIONAL SCHL COMPUTER LAB                 | \$30,000  | Albuquerque          | Bernalillo | STB  | 15/ 15 |
| 1862 NM INTERNATIONAL SCHL SECURITY                     | \$10,000  | Albuquerque          | Bernalillo | STB  | 15/ 16 |
| 644 TECHNOLOGY LEADERSHIP HIGH SCHL INFO TECH & EQUIP   | \$122,500 | Albuquerque          | Bernalillo | STB  | 15/ 17 |
| 1360 TECHNOLOGY LEADERSHIP HIGH SCHL LAND ACQUISITION   | \$100,000 | Albuquerque          | Bernalillo | STB  | 15/ 18 |
| 942 TIERRA ADENTRO CHARTER SCHOOL INFO TECH & EQUIP     | \$137,500 | Albuquerque          | Bernalillo | STB  | 15/ 19 |
| 881 A. MONTOYA ELEM SCHL GROUNDS & PLAYGROUNDS          | \$30,000  | Albuquerque PSD      | Bernalillo | STB  | 15/ 20 |
| 888 A. MONTOYA ELEM SCHL INFO TECH                      | \$50,000  | Albuquerque PSD      | Bernalillo | STB  | 15/ 21 |
| 594 ADOBE ACRES ELEM SCHL ARTS FACILITIES IMPROVE       | \$27,000  | Albuquerque PSD      | Bernalillo | STB  | 15/ 22 |
| 576 ADOBE ACRES ELEM SCHL LIB & INFO TECH               | \$35,000  | Albuquerque PSD      | Bernalillo | STB  | 15/ 23 |
| 1921 ALAMEDA ELEM SCHL LIBRARY & INFO TECH              | \$127,000 | Albuquerque PSD      | Bernalillo | STB  | 15/ 24 |
| 1955 ALAMEDA ELEM SCHL PGRND & RECREATIONAL FACILITIES  | \$25,000  | Albuquerque PSD      | Bernalillo | STB  | 15/ 25 |
| 609 ALAMOSA ELEM SCHL GROUNDS                           | \$60,000  | Albuquerque PSD      | Bernalillo | STB  | 15/ 26 |
| 543 ALB HIGH SCHL PERFORMING & FINE ARTS FACILITIES     | \$118,000 | Albuquerque PSD      | Bernalillo | STB  | 15/ 27 |
| 739 ALB PSD AUTISM CENTER INFO TECH                     | \$45,000  | Albuquerque PSD      | Bernalillo | STB  | 15/ 28 |
| 692 ALB PSD JROTC PROGRAM IMPROVE & EQUIP               | \$108,000 | Albuquerque PSD      | Bernalillo | STB  | 15/ 29 |
| 1923 ALVARADO ELEM SCHL INFO TECH                       | \$50,000  | Albuquerque PSD      | Bernalillo | STB  | 15/ 30 |
| 618 ARMIJO ELEM SCHL LIBRARY EQUIP & INFO TECH          | \$34,000  | Albuquerque PSD      | Bernalillo | STB  | 15/ 31 |
| 806 ATRISCO HERITAGE ACADEMY HIGH SCHL ARTS FACILITIES  | \$71,000  | Albuquerque PSD      | Bernalillo | STB  | 15/ 32 |
| 582 ATRISCO HERITAGE ACADEMY HIGH SCHL REC IMPROVE      | \$80,000  | VETO Albuquerque PSD | Bernalillo | STB  | 15/ 33 |
| 812 ATRISCO HERITAGE ACD HIGH SCHL SEC CAMS/INFO TECH   | \$20,000  | Albuquerque PSD      | Bernalillo | STB  | 15/ 34 |
| 748 BANDELIER ELEM SCHL COURTYARD & FCLTY IMPROVE       | \$3,000   | VETO Albuquerque PSD | Bernalillo | STB  | 15/ 35 |
| 742 BANDELIER ELEM SCHL GROUNDS & PLAYGROUNDS IMPROV    | \$3,000   | VETO Albuquerque PSD | Bernalillo | STB  | 15/ 36 |
| 698 BANDELIER ELEM SCHL INFO TECH                       | \$40,000  | Albuquerque PSD      | Bernalillo | STB  | 15/ 37 |
| 703 BANDELIER ELEM SCHL LIBRARY EQUIP & INFO TECH       | \$20,000  | Albuquerque PSD      | Bernalillo | STB  | 15/ 38 |
| 695 BANDELIER ELEM SCHL SECURITY CAMERAS & INFO TECH    | \$25,000  | Albuquerque PSD      | Bernalillo | STB  | 15/ 39 |
| 580 BARCELONA ELEM SCHL LIBRARY                         | \$80,000  | Albuquerque PSD      | Bernalillo | STB  | 15/ 40 |

**Capital Outlay Projects**  
**Chart by Agency**

**2015 Direct Appropriations to the Public Education Department**

**Legislative Council Service**  
**52nd Legislature, 1st Special Session, 2015**

| <b>Project Title</b>                                    | <b>Amount</b> | <b>City</b>          | <b>County</b> | <b>Fund</b> | <b>Track</b> |
|---|---------------|----------------------|---------------|-------------|--------------|
| 1822 BEL-AIR ELEM SCHL GROUNDS & PLAYGROUNDS            | \$67,500      | Albuquerque PSD      | Bernalillo    | STB         | 15/ 41       |
| 1755 BELLEHAVEN ELEM SCHL GROUNDS/COURTYARD/FACILITIES  | \$10,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/ 42       |
| 1756 BELLEHAVEN ELEM SCHL SECURITY CAMERAS/INFO TECH    | \$15,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/ 43       |
| 544 CAREER ENRICH/EARLY COLLEGE ACAD LIB IMPROVE        | \$10,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/ 44       |
| 1042 CHAMIZA ELEM SCHL GROUNDS & PLAYGROUNDS IMPROVE    | \$35,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/ 45       |
| 1022 CHAMIZA ELEM SCHL SECURITY CAMERAS & INFO TECH     | \$60,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/ 46       |
| 968 CHELWOOD ELEM SCHL FACILITIES IMPROVE               | \$17,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/ 47       |
| 958 CHELWOOD ELEM SCHL INFO TECH                        | \$25,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/ 48       |
| 1222 CIBOLA HIGH SCHL GRNDS/COURTYARD/FCLTIES IMPROVE   | \$50,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/ 49       |
| 1415 CLEVELAND MID SCHL ARTS FACILITIES                 | \$50,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/ 50       |
| 1419 CLEVELAND MID SCHL INFO TECH                       | \$25,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/ 51       |
| 1409 CLEVELAND MID SCHL LIBRARY & INFO TECH             | \$104,000     | Albuquerque PSD      | Bernalillo    | STB         | 15/ 52       |
| 559 COCHITI ELEM SCHL INFO TECH                         | \$50,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/ 53       |
| 558 COCHITI ELEM SCHL SECURITY SYS                      | \$10,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/ 54       |
| 699 COLLEGE & CAREER HIGH SCHL INFO TECH                | \$5,000       | VETO Albuquerque PSD | Bernalillo    | STB         | 15/ 55       |
| 1013 COLLET PARK ELEM SCHL GROUND/PLAYGROUNDS IMPROV    | \$10,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/ 56       |
| 1003 COLLET PARK ELEM SCHL SECURITY SYSTEMS & INFO TECH | \$15,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/ 57       |
| 1954 CORRALES ELEM SCHL PGRND & RECREATIONAL FACILITIES | \$25,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/ 58       |
| 647 DEL NORTE HIGH SCHL BOOKROOMS                       | \$2,800       | VETO Albuquerque PSD | Bernalillo    | STB         | 15/ 59       |
| 1852 DENNIS CHAVEZ ELEM SCHL LIBRARY EQUIP & INFO TECH  | \$75,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/ 60       |
| 1885 DESERT RIDGE MID SCHL ARTS FACILITIES              | \$23,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/ 61       |
| 1881 DESERT RIDGE MID SCHL INFO TECH                    | \$75,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/ 62       |
| 892 DESERT RIDGE MID SCHL LIBRARY & INFO TECH           | \$98,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/ 63       |
| 1001 DIGITAL ARTS & TECHNOLOGY ACADEMY CHARTER SCHL     | \$109,200     | Albuquerque PSD      | Bernalillo    | STB         | 15/ 64       |
| 1752 DOLORES GONZALES ELEM SCHL GROUNDS/GARDEN/FIELD    | \$55,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/ 65       |
| 891 DOUBLE EAGLE ELEM SCHL GROUNDS/PLAYGRNDS IMPROV     | \$45,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/ 66       |
| 819 E SAN JOSE ELEM SCHL GROUNDS/COURTYARDS/FACILITIES  | \$40,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/ 67       |
| 813 E SAN JOSE ELEM SCHL SECURITY CAMERAS & INFO TECH   | \$20,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/ 68       |
| 1920 EDMUND G. ROSS ELEM SCHL GROUNDS & PLAYGROUNDS     | \$100,000     | Albuquerque PSD      | Bernalillo    | STB         | 15/ 69       |
| 1601 EDWARD GONZALES ELEM SCHL GROUNDS & FIELDS         | \$10,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/ 70       |
| 1598 EDWARD GONZALES ELEM SCHL GROUNDS/PLAYGROUNDS      | \$40,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/ 71       |
| 1595 EDWARD GONZALES ELEM SCHL INFO TECH                | \$50,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/ 72       |
| 1608 EDWARD GONZALES ELEM SCHL SEC CAMERAS/INFO TECH    | \$30,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/ 73       |
| 1040 EISENHOWER MID SCHL LIBRARY & BOOKROOM EQUIP       | \$45,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/ 74       |
| 1180 EL CAMINO REAL ACADEMY FCLTIES & PGRNDS IMPROVE    | \$10,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/ 75       |
| 969 ELDORADO HIGH SCHL SECURITY SYSTEMS & INFO TECH     | \$50,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/ 76       |
| 1600 ERNIE PYLE MID SCHL GROUNDS/COURTYARD/FACILITIES   | \$30,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/ 77       |
| 1593 ERNIE PYLE MID SCHL INFO TECH                      | \$30,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/ 78       |
| 1015 EUBANK ACAD OF FINE ARTS INFO TECH                 | \$10,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/ 79       |
| 1004 EUBANK ACAD OF FINE ARTS SECURITY SYS & INFO TECH  | \$10,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/ 80       |
| 616 EUGENE FIELD ELEM SCHL INFO TECH                    | \$45,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/ 81       |

**Capital Outlay Projects**  
**Chart by Agency**

**2015 Direct Appropriations to the Public Education Department**

**Legislative Council Service**  
**52nd Legislature, 1st Special Session, 2015**

| <b>Project Title</b>                                 | <b>Amount</b> | <b>City</b>          | <b>County</b> | <b>Fund</b> | <b>Track</b> |
|--|---------------|----------------------|---------------|-------------|--------------|
| 548 GARFIELD MID SCHL SECURITY & INFO TECH           | \$10,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/ 82       |
| 1488 GOVERNOR BENT ELEM SCHL LANDSCAPING             | \$58,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/ 83       |
| 1528 GRANT MID SCHL ARTS FACILITIES                  | \$50,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/ 84       |
| 1532 GRANT MID SCHL INFO TECH                        | \$10,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/ 85       |
| 661 GRIEGOS ELEM SCHL GROUNDS & PLAYGROUNDS          | \$25,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/ 86       |
| 632 GRIEGOS ELEM SCHL SECURITY SYS & INFO TECH       | \$71,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/ 87       |
| 1006 H. HUMPHREY ELEM SCHL INFO TECH                 | \$50,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/ 88       |
| 597 HARRISON MID SCHL ARTS FACILITIES IMPROVE        | \$27,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/ 89       |
| 581 HARRISON MID SCHL LIBRARY                        | \$30,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/ 90       |
| 774 HAWTHORNE ELEM SCHL GROUNDS & PARKING LOTS IMPRO | \$240,000     | Albuquerque PSD      | Bernalillo    | STB         | 15/ 91       |
| 752 HAYES MID SCHL COURTYARD & FCLTY IMPROVE         | \$15,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/ 92       |
| 756 HAYES MID SCHL GROUNDS & FACILITIES IMPROVE      | \$44,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/ 93       |
| 1602 HELEN CORDERO ELEM SCHL GROUNDS/COURTYARD/FAC   | \$20,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/ 94       |
| 1611 HELEN CORDERO ELEM SCHL SEC CAMERAS/INFO TECH   | \$90,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/ 95       |
| 753 HIGHLAND HIGH SCHL COURTYARD & FCLTY IMPROVE     | \$5,000       | VETO Albuquerque PSD | Bernalillo    | STB         | 15/ 96       |
| 653 HIGHLAND HIGH SCHL GROUNDS & PARKING LOTS        | \$244,000     | Albuquerque PSD      | Bernalillo    | STB         | 15/ 97       |
| 697 HIGHLAND HIGH SCHL SECURITY CAMERAS & INFO TECH  | \$25,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/ 98       |
| 963 HOOVER MID SCHL FACILITIES/GROUNDS/BLEACHERS     | \$20,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/ 99       |
| 962 HOOVER MID SCHL GROUNDS & DROP-OFF AREAS         | \$25,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/100       |
| 1241 HOOVER MID SCHL GROUNDS & FIELDS IMPROVE        | \$25,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/101       |
| 959 HOOVER MID SCHL INFO TECH                        | \$25,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/102       |
| 967 HOOVER MID SCHL SECURITY SYSTEMS & INFO TECH     | \$25,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/103       |
| 1821 INEZ ELEM SCHL GROUNDS/COURTYARD/FACILITIES     | \$25,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/104       |
| 1811 INEZ ELEM SCHL INFO TECH                        | \$50,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/105       |
| 1813 INEZ ELEM SCHL LIBRARY EQUIP & INFO TECH        | \$6,000       | Albuquerque PSD      | Bernalillo    | STB         | 15/106       |
| 1018 JACKSON MID SCHL INFO TECH                      | \$10,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/107       |
| 1012 JACKSON MID SCHL SECURITY SYSTEMS & INFO TECH   | \$10,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/108       |
| 1891 JAMES MONROE MID SCHL PA & SOUND SYS            | \$50,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/109       |
| 657 JEFFERSON MID SCHL ARTS FACILITIES IMPROVE       | \$65,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/110       |
| 646 JEFFERSON MID SCHL LIBRARY EQUIP & INFO TECH     | \$25,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/111       |
| 1427 JEFFERSON MID SCHL ROCK & RHYTHM ROOM           | \$12,500      | Albuquerque PSD      | Bernalillo    | STB         | 15/112       |
| 650 JEFFERSON MID SCHL SECURITY SYSTEM & INFO TECH   | \$5,000       | Albuquerque PSD      | Bernalillo    | STB         | 15/113       |
| 1429 JIMMY CARTER MID SCHL SECURITY & INFO TECH      | \$75,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/114       |
| 686 JOHN ADAMS MID SCHL ARTS FACILITIES IMPROVE      | \$75,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/115       |
| 741 KENNEDY MID SCHL GYM IMPROVE                     | \$85,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/116       |
| 736 KENNEDY MID SCHL SECURITY SYSTEM & INFO TECH     | \$25,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/117       |
| 696 KIRTLAND ELEM SCHL SECURITY CAMERAS & INFO TECH  | \$45,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/118       |
| 619 KIT CARSON ELEM SCHL LIBRARY EQUIP & INFO TECH   | \$40,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/119       |
| 1613 KIT CARSON ELEM SCHL SECURITY CAMERAS/INFO TECH | \$30,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/120       |
| 1219 L.B. JOHNSON MID SCHL ARTS FACILITIES IMPROVE   | \$15,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/121       |
| 683 L.B. JOHNSON MID SCHL INFO TECH                  | \$60,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/122       |

**Capital Outlay Projects**  
**Chart by Agency**

**2015 Direct Appropriations to the Public Education Department**

**Legislative Council Service**  
**52nd Legislature, 1st Special Session, 2015**

| <b>Project Title</b>                                   | <b>Amount</b> | <b>City</b>          | <b>County</b> | <b>Fund</b> | <b>Track</b> |
|--|---------------|----------------------|---------------|-------------|--------------|
| 704 LA ACADEMIA DE ESPERANZA FACILITIES & INFO TECH    | \$25,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/123       |
| 1886 LA CUEVA HIGH SCHL ARTS FACILITIES                | \$40,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/124       |
| 890 LA CUEVA HIGH SCHL GROUNDS/COURTYARD/FCLTY IMPROV  | \$88,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/125       |
| 1884 LA CUEVA HIGH SCHL INFO TECH                      | \$100,000     | Albuquerque PSD      | Bernalillo    | STB         | 15/126       |
| 634 LA LUZ ELEM SCHL SECURITY SYS & INFO TECH          | \$55,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/127       |
| 1693 LA MESA ELEM SCHL CERAMIC & VIDEO EQUIP           | \$5,200       | Albuquerque PSD      | Bernalillo    | STB         | 15/128       |
| 768 LAVALAND ELEM SCHL GROUNDS & PLAYGROUNDS           | \$137,000     | Albuquerque PSD      | Bernalillo    | STB         | 15/129       |
| 550 LONGFELLOW ELEM SCHL SECURITY & INFO TECH          | \$20,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/130       |
| 814 LOS PADILLAS ELEM SCHL LIBRARY EQUIP & INFO TECH   | \$49,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/131       |
| 651 LOS RANCHOS ELEM SCHL GROUNDS & PLAYGROUNDS        | \$43,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/132       |
| 654 LOS RANCHOS ELEM SCHL SECURITY CAMS & INFO TECH    | \$29,300      | Albuquerque PSD      | Bernalillo    | STB         | 15/133       |
| 807 LOWELL ELEM SCHL ARTS FACILITIES IMPROVE           | \$20,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/134       |
| 816 LOWELL ELEM SCHL GROUNDS & PLAYGROUNDS IMPROVE     | \$20,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/135       |
| 663 MACARTHUR ELEM SCHL INFO TECH                      | \$10,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/136       |
| 1035 MADISON MID SCHL ARTS FACILITIES IMPROVE          | \$30,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/137       |
| 1008 MADISON MID SCHL LIBRARY EQUIP & INFO TECH        | \$37,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/138       |
| 993 MANZANO HIGH SCHL GROUNDS/COURTYARD/FACILITIES     | \$25,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/139       |
| 966 MANZANO HIGH SCHL PERFORMING & FINE ARTS FCLTIES   | \$25,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/140       |
| 735 MANZANO HIGH SCHL SECURITY SYSTEM & INFO TECH      | \$135,000     | Albuquerque PSD      | Bernalillo    | STB         | 15/141       |
| 1507 MANZANO MESA ELEM SCHL SECURITY SYS & INFO TECH   | \$40,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/142       |
| 1877 MARIE HUGHES ELEM SCHL INFO TECH                  | \$100,000     | Albuquerque PSD      | Bernalillo    | STB         | 15/143       |
| 755 MARK TWAIN ELEM SCHL COURTYARD & FCLTY IMPROVE     | \$40,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/144       |
| 750 MARK TWAIN ELEM SCHL GROUNDS/PLAYGROUNDS           | \$25,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/145       |
| 702 MARK TWAIN ELEM SCHL INFO TECH                     | \$5,000       | VETO Albuquerque PSD | Bernalillo    | STB         | 15/146       |
| 694 MARK TWAIN ELEM SCHL SECURITY CAMERAS & INFO TECH  | \$20,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/147       |
| 1599 MARY ANN BINFORD ELEM SCHL GROUNDS/PLAYGROUNDS    | \$76,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/148       |
| 1594 MARY ANN BINFORD ELEM SCHL INFO TECH              | \$45,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/149       |
| 656 MISSION AVENUE ELEM SCHL GROUNDS & PLAYGROUNDS     | \$10,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/150       |
| 1020 MITCHELL ELEM SCHL GROUNDS/COURTYARD & FACILITIES | \$10,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/151       |
| 1011 MITCHELL ELEM SCHL INFO TECH                      | \$15,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/152       |
| 655 MONTE VISTA ELEM SCHL GROUNDS & PLAYGROUNDS        | \$32,700      | Albuquerque PSD      | Bernalillo    | STB         | 15/153       |
| 652 MONTE VISTA ELEM SCHL INFO TECH                    | \$25,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/154       |
| 648 MONTE VISTA ELEM SCHL SECURITY SYSTEM & INFO TECH  | \$25,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/155       |
| 645 MONTEZUMA ELEM SCHL LIBRARY EQUIP & INFO TECH      | \$60,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/156       |
| 596 NAVAJO ELEM SCHL ARTS FACILITIES IMPROVE           | \$20,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/157       |
| 588 NAVAJO ELEM SCHL GROUNDS/PLAYGROUNDS/FCLTIES       | \$10,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/158       |
| 1810 NEX+GEN ACADEMY INFO TECH                         | \$25,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/159       |
| 894 NORTH STAR ELEM SCHL SECURITY SYSTEMS & INFO TECH  | \$100,000     | Albuquerque PSD      | Bernalillo    | STB         | 15/160       |
| 1140 NUESTROS VALORES CHARTER HIGH SCHL FACILITIES     | \$40,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/161       |
| 817 PAJARITO ELEM SCHL GROUNDS/COURTYARDS/FACILITIES   | \$35,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/162       |
| 815 PAJARITO ELEM SCHL LIBRARY EQUIP & INFO TECH       | \$26,000      | Albuquerque PSD      | Bernalillo    | STB         | 15/163       |

**Capital Outlay Projects**  
**Chart by Agency**

**2015 Direct Appropriations to the Public Education Department**

**Legislative Council Service**  
**52nd Legislature, 1st Special Session, 2015**

| <b>Project Title</b>                                   | <b>Amount</b> | <b>City</b>     | <b>County</b> | <b>Fund</b> | <b>Track</b> |
|--|---------------|-----------------|---------------|-------------|--------------|
| 808 POLK MID SCHL INFO TECH                            | \$35,000      | Albuquerque PSD | Bernalillo    | STB         | 15/164       |
| 811 POLK MID SCHL SECURITY CAMERAS AND INFO TECH       | \$35,000      | Albuquerque PSD | Bernalillo    | STB         | 15/165       |
| 551 REGINALD CHAVEZ ELEM SCHL GROUNDS/COURTYARD/FAC    | \$20,000      | Albuquerque PSD | Bernalillo    | STB         | 15/166       |
| 577 RIO GRANDE HIGH SCHL LIBRARY EQUIP/INFO TECH       | \$100,000     | Albuquerque PSD | Bernalillo    | STB         | 15/167       |
| 595 RIO GRANDE HIGH SCHL PERFORMING/FINE ARTS FCLTIES  | \$62,000      | Albuquerque PSD | Bernalillo    | STB         | 15/168       |
| 1845 RIO GRANDE HIGH SCHL TRACK/CROSSCOUNTRY FCLTY     | \$25,000      | Albuquerque PSD | Bernalillo    | STB         | 15/169       |
| 1166 ROBERT F KENNEDY CHARTER HIGH SCHL EQUIP          | \$130,000     | Albuquerque PSD | Bernalillo    | STB         | 15/170       |
| 884 ROOSEVELT MID SCHL ART FACILITIES                  | \$20,000      | Albuquerque PSD | Bernalillo    | STB         | 15/171       |
| 887 ROOSEVELT MID SCHL INFO TECH                       | \$10,000      | Albuquerque PSD | Bernalillo    | STB         | 15/172       |
| 591 RUDOLFO ANAYA ELEM SCHL GROUNDS & PLAYGROUNDS      | \$25,000      | Albuquerque PSD | Bernalillo    | STB         | 15/173       |
| 572 RUDOLFO ANAYA ELEM SCHL INFO TECH                  | \$15,000      | Albuquerque PSD | Bernalillo    | STB         | 15/174       |
| 1007 S.Y. JACKSON ELEM SCHL INFO TECH AND ELECTRICAL   | \$15,000      | Albuquerque PSD | Bernalillo    | STB         | 15/175       |
| 885 SAN ANTONITO ELEM SCHL LIBRARY EQUIP & INFO TECH   | \$30,000      | Albuquerque PSD | Bernalillo    | STB         | 15/176       |
| 1412 SANDIA HIGH SCHL INFO TECH                        | \$100,000     | Albuquerque PSD | Bernalillo    | STB         | 15/177       |
| 1029 SIERRA VISTA ELEM SCHL GROUNDS & PLAYGROUNDS      | \$85,000      | Albuquerque PSD | Bernalillo    | STB         | 15/178       |
| 1010 SOMBRA DEL MONTE ELEM SCHL SECURITY & INFO TECH   | \$30,000      | Albuquerque PSD | Bernalillo    | STB         | 15/179       |
| 1173 SOUTH VALLEY ACADEMY CHARTER SCHL GROUNDS         | \$63,000      | Albuquerque PSD | Bernalillo    | STB         | 15/180       |
| 1918 TAFT MID SCHL BOOKROOMS                           | \$13,000      | Albuquerque PSD | Bernalillo    | STB         | 15/181       |
| 630 TAYLOR MID SCHL GROUNDS & TRACK IMPROVE            | \$300,000     | Albuquerque PSD | Bernalillo    | STB         | 15/182       |
| 1038 TONY HILLERMAN MID SCHL GROUNDS & TRACK IMPROVE   | \$100,000     | Albuquerque PSD | Bernalillo    | STB         | 15/183       |
| 1614 TRUMAN MID SCHL ARTS FACILITIES IMPROVE           | \$70,000      | Albuquerque PSD | Bernalillo    | STB         | 15/184       |
| 1596 TRUMAN MID SCHL INFO TECH                         | \$75,000      | Albuquerque PSD | Bernalillo    | STB         | 15/185       |
| 1603 TRUMAN MID SCHL LIBRARY EQUIP/INFO TECH           | \$30,000      | Albuquerque PSD | Bernalillo    | STB         | 15/186       |
| 1609 TRUMAN MID SCHL SECURITY CAMERAS/INFO TECH        | \$25,000      | Albuquerque PSD | Bernalillo    | STB         | 15/187       |
| 667 VALLEY HIGH SCHL GROUNDS/FIELDS/BASKETBALL COURT   | \$50,000      | Albuquerque PSD | Bernalillo    | STB         | 15/188       |
| 668 VALLEY HIGH SCHL INFO TECH                         | \$20,000      | Albuquerque PSD | Bernalillo    | STB         | 15/189       |
| 560 VALLEY HIGH SCHL PERFORMING & FINE ARTS FACILITIES | \$74,000      | Albuquerque PSD | Bernalillo    | STB         | 15/190       |
| 1876 VENTANA RANCH ELEM SCHL GROUNDS/COURTYARD/FCLTIE  | \$172,000     | Albuquerque PSD | Bernalillo    | STB         | 15/191       |
| 584 VISION QUEST ALT MID SCHL GRNDS/PGRNDS/FCLTIES     | \$11,500      | Albuquerque PSD | Bernalillo    | STB         | 15/192       |
| 573 VISION QUEST ALT MID SCHL INFO TECH                | \$31,500      | Albuquerque PSD | Bernalillo    | STB         | 15/193       |
| 1874 VOLCANO VISTA HIGH SCHL GROUNDS/COURTYARD/FCLTIES | \$100,000     | Albuquerque PSD | Bernalillo    | STB         | 15/194       |
| 554 WASHINGTON MID SCHL ARTS FCLTY IMPROVE             | \$20,000      | Albuquerque PSD | Bernalillo    | STB         | 15/195       |
| 681 WEST MESA HIGH SCHL INFO TECH                      | \$25,000      | Albuquerque PSD | Bernalillo    | STB         | 15/196       |
| 685 WEST MESA HIGH SCHL PERFORMING/FINE ARTS FCLTIES   | \$200,000     | Albuquerque PSD | Bernalillo    | STB         | 15/197       |
| 700 WHERRY ELEM SCHL INFO TECH                         | \$45,000      | Albuquerque PSD | Bernalillo    | STB         | 15/198       |
| 1534 WILSON MID SCHL ARTS FACILITIES                   | \$20,000      | Albuquerque PSD | Bernalillo    | STB         | 15/199       |
| 1540 WILSON MID SCHL INFO TECH                         | \$15,000      | Albuquerque PSD | Bernalillo    | STB         | 15/200       |
| 1543 WILSON MID SCHL LIBRARY & INFO TECH               | \$90,000      | Albuquerque PSD | Bernalillo    | STB         | 15/201       |
| 754 ZIA ELEM SCHL COURTYARD & FCLTY IMPROVE            | \$45,000      | Albuquerque PSD | Bernalillo    | STB         | 15/202       |
| 1480 ZIA ELEM SCHL GROUNDS & ELECTRONIC MESSAGE BOARD  | \$25,000      | Albuquerque PSD | Bernalillo    | STB         | 15/203       |
| 701 ZIA ELEM SCHL INFO TECH                            | \$25,000      | Albuquerque PSD | Bernalillo    | STB         | 15/204       |

**Capital Outlay Projects**  
**Chart by Agency**

**2015 Direct Appropriations to the Public Education Department**

**Legislative Council Service**  
**52nd Legislature, 1st Special Session, 2015**

| <b>Project Title</b>                                    | <b>Amount</b> | <b>City</b>        | <b>County</b> | <b>Fund</b> | <b>Track</b> |
|---|---------------|--------------------|---------------|-------------|--------------|
| 1809 ZUNI ELEM SCHL INFO TECH                           | \$75,000      | Albuquerque PSD    | Bernalillo    | STB         | 15/205       |
| 749 MELROSE PSD BLEACHERS                               | \$125,000     | Melrose PSD        | Curry         | STB         | 15/206       |
| 1306 HEALTH SCIENCES ACAD MEDICAL ROBOTICS PRGM EQUIP   | \$50,000      | VETO Santa Teresa  | Dona Ana      | STB         | 15/207       |
| 1299 ARTESIA PSD SECURITY IMPROVEMENTS                  | \$275,000     | Artesia PSD        | Eddy          | STB         | 15/208       |
| 1159 CARLSBAD MSD INFO TECH                             | \$25,000      | Carlsbad           | Eddy          | STB         | 15/209       |
| 1162 CARLSBAD HIGH SCHL CEILING & LIGHTING              | \$10,000      | Carlsbad MSD       | Eddy          | STB         | 15/210       |
| 1149 EARLY COLLEGE HIGH SCHL CARLSBAD                   | \$250,000     | Carlsbad MSD       | Eddy          | STB         | 15/211       |
| 1157 EARLY COLLEGE HIGH SCHL SCIENCE LAB                | \$50,000      | Carlsbad MSD       | Eddy          | STB         | 15/212       |
| 1152 HILLCREST ELEM SCHL IMPROVE CARLSBAD               | \$50,000      | Carlsbad MSD       | Eddy          | STB         | 15/213       |
| 1126 LOVING ELEM SCHL FOOD SERVICE AREA                 | \$100,000     | Loving MSD         | Eddy          | STB         | 15/214       |
| 658 SANTA ROSA CSD BUS                                  | \$150,000     | Santa Rosa CSD     | Guadalupe     | STB         | 15/215       |
| 826 JAL PSD NATATORIUM                                  | \$25,000      | VETO Jal PSD       | Lea           | STB         | 15/216       |
| 1028 YARBRO ELEM SCHL PLAYGROUND IMPROVE                | \$115,000     | Lovington MSD      | Lea           | STB         | 15/217       |
| 715 CORONA PSD ACTIVITY VEHICLE                         | \$25,000      | Corona PSD         | Lincoln       | STB         | 15/218       |
| 1092 LOS ALAMOS HIGH SCHL DUANE SMITH AUDITORIUM REPAIR | \$375,000     | Los Alamos PSD     | Los Alamos    | STB         | 15/219       |
| 856 MORA ISD ACCESSIBILITY IMPROVE                      | \$30,000      | Mora ISD           | Mora          | STB         | 15/220       |
| 872 MORA ISD INFO TECH IMPROVE                          | \$40,000      | Mora ISD           | Mora          | STB         | 15/221       |
| 868 MORA ISD STREET & PKG LOT IMPROVE                   | \$20,000      | Mora ISD           | Mora          | STB         | 15/222       |
| 984 CLOUDCROFT MSD HVAC SYSTEM IMPROVE                  | \$128,810     | Cloudcroft MSD     | Otero         | STB         | 15/223       |
| 533 LOGAN MSD ACTIVITY BUS                              | \$100,000     | Logan              | Quay          | STB         | 15/224       |
| 1963 DORA CSD INFO TECH & CAREER TECH                   | \$50,000      | Dora               | Roosevelt     | STB         | 15/225       |
| 1017 ELIDA MSD ACTIVITY BUS                             | \$25,000      | VETO Elida MSD     | Roosevelt     | STB         | 15/226       |
| 1835 FLOYD MSD LIGHTING                                 | \$50,000      | Floyd MSD          | Roosevelt     | STB         | 15/227       |
| 1650 NEWCOMB MID SCHL DRAINAGE SYSTEM                   | \$25,000      | Central CSD        | San Juan      | STB         | 15/228       |
| 492 PECOS ISD ACTIVITY BUS                              | \$55,000      |                    | San Miguel    | STB         | 15/229       |
| 493 PECOS ELEM SCHL FIRE ALARM SYSTEM                   | \$20,000      |                    | San Miguel    | STB         | 15/230       |
| 519 LAS VEGAS CITY PSD VEHICLES PRCHS                   | \$45,350      | Las Vegas          | San Miguel    | STB         | 15/231       |
| 1743 WEST LAS VEGAS PSD SECURITY FENCING                | \$55,000      | West Las Vegas PSD | San Miguel    | STB         | 15/232       |
| 1127 ASK ACADEMY LAND & FACILITIES                      | \$50,000      | Rio Rancho         | Sandoval      | STB         | 15/233       |
| 1829 CYBER ACADEMY ENTRY IMPROVE RIO RANCHO PSD         | \$35,000      | Rio Rancho PSD     | Sandoval      | STB         | 15/234       |
| 1828 EAGLE RIDGE MID SCHL ENTRY IMPROVE                 | \$104,000     | Rio Rancho PSD     | Sandoval      | STB         | 15/235       |
| 1827 LINCOLN MID SCHL ENTRY IMPROVE                     | \$58,000      | Rio Rancho PSD     | Sandoval      | STB         | 15/236       |
| 1826 MOUNTAIN VIEW MID SCHL ENTRY IMPROVE               | \$108,000     | Rio Rancho PSD     | Sandoval      | STB         | 15/237       |
| 1825 RIO RANCHO MID SCHL ENTRY IMPROVE                  | \$49,000      | Rio Rancho PSD     | Sandoval      | STB         | 15/238       |
| 1866 MORIARTY-EDGEWOOD SCHL DIST SPORTS EQUIP           | \$30,000      |                    | Santa Fe      | STB         | 15/239       |
| 744 NM SCHL FOR THE ARTS SANTA FE CO                    | \$100,000     | Santa Fe           | Santa Fe      | STB         | 15/240       |
| 1638 ACEQUIA MADRE ELEM SCHL SOLAR OUTDOOR CANOPY       | \$100,000     | Santa Fe PSD       | Santa Fe      | STB         | 15/241       |
| 1686 AGUA FRIA ELEM SCHL EARLY LEARNING CENTER          | \$250,500     | Santa Fe PSD       | Santa Fe      | STB         | 15/242       |
| 1639 ATALAYA ELEM SCHL SOLAR OUTDOOR CANOPY             | \$100,000     | Santa Fe PSD       | Santa Fe      | STB         | 15/243       |
| 1759 DE VARGAS MID SCHL ALARM SYS UPGRADE               | \$30,000      | Santa Fe PSD       | Santa Fe      | STB         | 15/244       |
| 1631 EJ MARTINEZ ELEM SCHL INTERACTIVE WHITE BOARDS     | \$6,000       | Santa Fe PSD       | Santa Fe      | STB         | 15/245       |

**Capital Outlay Projects  
Chart by Agency**

**2015 Direct Appropriations to the Public Education Department**

**Legislative Council Service  
52nd Legislature, 1st Special Session, 2015**

| <b>Project Title</b>                                  | <b>Amount</b>       | <b>City</b>       | <b>County</b> | <b>Fund</b> | <b>Track</b> |
|---|---------------------|-------------------|---------------|-------------|--------------|
| 1374 EL CAMINO REAL ACADEMY INTERACTIVE WHITEBOARDS   | \$6,000             | Santa Fe PSD      | Santa Fe      | STB         | 15/246       |
| 1471 EL DORADO COMMUNITY SCHL ALARM SYSTEM            | \$2,500             | VETO Santa Fe PSD | Santa Fe      | STB         | 15/247       |
| 1468 EL DORADO COMMUNITY SCHL INTERACTIVE WHITEBOARDS | \$6,000             | Santa Fe PSD      | Santa Fe      | STB         | 15/248       |
| 1472 EL DORADO COMMUNITY SCHOOL LANDSCAPING           | \$6,000             | VETO Santa Fe PSD | Santa Fe      | STB         | 15/249       |
| 1381 NINA OTERO COMMUNITY SCHL FENCE                  | \$40,000            | Santa Fe PSD      | Santa Fe      | STB         | 15/250       |
| 1350 NYE EARLY CHILDHOOD CTR PLAYGROUND               | \$65,000            | Santa Fe PSD      | Santa Fe      | STB         | 15/251       |
| 1343 ORTIZ MID SCHL BURGLAR ALARM UPGRADE             | \$5,000             | Santa Fe PSD      | Santa Fe      | STB         | 15/252       |
| 1760 RAMIREZ THOMAS ELEM SCHL SMARTBOARDS             | \$10,000            | Santa Fe PSD      | Santa Fe      | STB         | 15/253       |
| 1498 SANTA FE PSD HEAD START SITES IMPROVE            | \$50,000            | Santa Fe PSD      | Santa Fe      | STB         | 15/254       |
| 1349 SWEENEY ELEM SCHL FENCING                        | \$25,000            | Santa Fe PSD      | Santa Fe      | STB         | 15/255       |
| 1359 TESUQUE ELEM SCHL INTERACTIVE WHITEBOARDS        | \$6,000             | Santa Fe PSD      | Santa Fe      | STB         | 15/256       |
| 164 PRE-KINDERGARTEN CLASSROOMS-PSCOF                 | \$1,000,000         |                   | Statewide     | PSCO        | 75/ 1        |
| 163 PUBLIC SCHOOL BUS REPLACEMENT STATEWIDE-PSCOF     | \$4,000,000         |                   | Statewide     | PSCO        | 75/ 2        |
| 1560 BELEN HIGH SCHL FOOTBALL STADIUM PRESS BOX       | \$150,000           | Belen CSD         | Valencia      | STB         | 15/257       |
| 1789 VALENCIA HIGH SCHL FOOTBALL FIELD BLEACHERS      | \$100,000           | Los Lunas PSD     | Valencia      | STB         | 15/258       |
| <b>PUBLIC EDUCATION DEPARTMENT</b>                    | <b>\$18,328,560</b> |                   |               |             |              |

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TOTAL OFFSETS FOR 2015-2016  
AWARD CYCLE

FINAL

| DISTRICT          | 2015 DISTRICT SHARE | TOTAL OFFSET FOR 2014-2015 | TOTAL OFFSET USED FOR 14-15 AWARD CYCLE | TOTAL OFFSET USED FOR 14-15 STANDARD BASED ROOFS | TOTAL OFFSET USED FOR 14-15 OUT OF CYCLE AWARDS | OFFSET BALANCE | 2015 OFFSET FOR APPROPRIATIONS IN TOP 150 | 2015 OFFSET NOT IN TOP 150 | TOTAL OFFSETS FROM 2015 LEGISLATIVE APPROPRIATIONS | TOTAL OFFSET FOR 2015-2016 |
|-------------------|---------------------|----------------------------|---|--|---|----------------|---|----------------------------|--|----------------------------|
| 1 ALAMOGORDO      | 36%                 | \$ -                       | \$ -                                    | \$ -   | \$ -  | \$ -           | \$ -                                      | \$ -                       | \$ -   | \$ -                       |
| 2 ALBUQUERQUE     | 41%                 | \$ 3,434,631               | \$ 3,434,631                            | \$ -   | \$ -  | \$ 0           | \$ 505,072                                | \$ 2,493,948               | \$ 2,999,020                                       | \$ 2,999,020               |
| 3 ANIMAS          | 62%                 | \$ -                       | \$ -                                    | \$ -   | \$ -  | \$ -           | \$ -                                      | \$ -                       | \$ -   | \$ -                       |
| 4 ARTESIA         | 90%                 | \$ 1,274,908               | \$ -                                    | \$ -   | \$ -  | \$ 1,274,908   | \$ -                                      | \$ 247,500                 | \$ 247,500   | \$ 1,522,408               |
| 5 AZTEC           | 70%                 | \$ 638,100                 | \$ -                                    | \$ -   | \$ -  | \$ 638,100     | \$ -                                      | \$ -                       | \$ -   | \$ 638,100                 |
| 6 BELEN           | 37%                 | \$ 74,000                  | \$ -                                    | \$ -   | \$ -  | \$ 74,000      | \$ -                                      | \$ 55,500                  | \$ 55,500  | \$ 129,500                 |
| 7 BERNALILLO      | 59%                 | \$ -                       | \$ -                                    | \$ -   | \$ -  | \$ -           | \$ -                                      | \$ -                       | \$ -   | \$ -                       |
| 8 BLOOMFIELD      | 79%                 | \$ 1,190,599               | \$ -                                    | \$ -   | \$ -  | \$ 1,190,599   | \$ -                                      | \$ -                       | \$ -   | \$ 1,190,599               |
| 9 CAPITAN         | 90%                 | \$ -                       | \$ -                                    | \$ -   | \$ -  | \$ -           | \$ -                                      | \$ -                       | \$ -   | \$ -                       |
| 10 CARLSBAD       | 88%                 | \$ 1,829,482               | \$ -                                    | \$ -   | \$ -  | \$ 1,829,482   | \$ -                                      | \$ 338,800                 | \$ 338,800   | \$ 2,168,282               |
| 11 CARRIZOZO      | 90%                 | \$ 198,182                 | \$ -                                    | \$ -   | \$ -  | \$ 198,182     | \$ -                                      | \$ -                       | \$ -   | \$ 198,182                 |
| 12 CENTRAL        | 36%                 | \$ -                       | \$ -                                    | \$ -   | \$ -  | \$ -           | \$ -                                      | \$ 9,000                   | \$ 9,000   | \$ 9,000                   |
| 13 CHAMA          | 90%                 | \$ 154,857                 | \$ -                                    | \$ -   | \$ -  | \$ 154,857     | \$ -                                      | \$ -                       | \$ -   | \$ 154,857                 |
| 14 CIMARRON       | 90%                 | \$ 214,750                 | \$ -                                    | \$ -   | \$ -  | \$ 214,750     | \$ -                                      | \$ -                       | \$ -   | \$ 214,750                 |
| 15 CLAYTON        | 90%                 | \$ 17,250                  | \$ -                                    | \$ -   | \$ -  | \$ 17,250      | \$ -                                      | \$ -                       | \$ -   | \$ 17,250                  |
| 16 CLOUDCROFT     | 90%                 | \$ 1,283,434               | \$ -                                    | \$ -   | \$ -  | \$ 1,283,434   | \$ -                                      | \$ 115,929                 | \$ 115,929   | \$ 1,399,363               |
| 17 CLOVIS         | 24%                 | \$ -                       | \$ -                                    | \$ -   | \$ -  | \$ -           | \$ -                                      | \$ -                       | \$ -   | \$ -                       |
| 18 COBRE          | 43%                 | \$ -                       | \$ -                                    | \$ -   | \$ -  | \$ -           | \$ -                                      | \$ -                       | \$ -   | \$ -                       |
| 19 CORONA         | 90%                 | \$ 91,380                  | \$ -                                    | \$ -   | \$ -  | \$ 91,380      | \$ -                                      | \$ 22,500                  | \$ 22,500  | \$ 113,880                 |
| 20 CUBA           | 37%                 | \$ -                       | \$ -                                    | \$ -   | \$ -  | \$ -           | \$ -                                      | \$ -                       | \$ -   | \$ -                       |
| 21 DEMING         | 30%                 | \$ -                       | \$ -                                    | \$ -   | \$ -  | \$ -           | \$ -                                      | \$ -                       | \$ -   | \$ -                       |
| 22 DES MOINES     | 88%                 | \$ 69,330                  | \$ -                                    | \$ -   | \$ -  | \$ 69,330      | \$ -                                      | \$ -                       | \$ -   | \$ 69,330                  |
| 23 DEXTER         | 19%                 | \$ 89,132                  | \$ -                                    | \$ -   | \$ -  | \$ 89,132      | \$ -                                      | \$ -                       | \$ -   | \$ 89,132                  |
| 24 DORA           | 39%                 | \$ 142,650                 | \$ -                                    | \$ -   | \$ -  | \$ 142,650     | \$ -                                      | \$ 19,500                  | \$ 19,500  | \$ 162,150                 |
| 25 DULCE          | 90%                 | \$ -                       | \$ -                                    | \$ -   | \$ -  | \$ -           | \$ -                                      | \$ -                       | \$ -   | \$ -                       |
| 26 ELIDA          | 58%                 | \$ 262,344                 | \$ -                                    | \$ -   | \$ -  | \$ 262,344     | \$ -                                      | \$ -                       | \$ -   | \$ 262,344                 |
| 27 ESPANOLA       | 37%                 | \$ -                       | \$ -                                    | \$ -   | \$ -  | \$ -           | \$ -                                      | \$ -                       | \$ -   | \$ -                       |
| 28 ESTANCIA       | 39%                 | \$ -                       | \$ -                                    | \$ -   | \$ -  | \$ -           | \$ -                                      | \$ -                       | \$ -   | \$ -                       |
| 29 EUNICE         | 90%                 | \$ (13,444)                | \$ -                                    | \$ -   | \$ -  | \$ (13,444)    | \$ -                                      | \$ -                       | \$ -   | \$ (13,444)                |
| 30 FARMINGTON     | 36%                 | \$ -                       | \$ -                                    | \$ -   | \$ -  | \$ -           | \$ -                                      | \$ -                       | \$ -   | \$ -                       |
| 31 FLOYD          | 22%                 | \$ 20,125                  | \$ -                                    | \$ -   | \$ -  | \$ 20,125      | \$ 5,500                                  | \$ -                       | \$ 5,500   | \$ 25,625                  |
| 32 FORT SUMNER    | 66%                 | \$ 66,450                  | \$ -                                    | \$ -   | \$ -  | \$ 66,450      | \$ -                                      | \$ -                       | \$ -   | \$ 66,450                  |
| 33 GADSDEN        | 13%                 | \$ (0)                     | \$ -                                    | \$ -   | \$ -  | \$ (0)         | \$ -                                      | \$ -                       | \$ -   | \$ -                       |
| 34 GALLUP         | 18%                 | \$ -                       | \$ -                                    | \$ -   | \$ -  | \$ -           | \$ -                                      | \$ -                       | \$ -   | \$ -                       |
| 35 GRADY          | 23%                 | \$ 25,000                  | \$ -                                    | \$ -   | \$ -  | \$ 25,000      | \$ -                                      | \$ -                       | \$ -   | \$ 25,000                  |
| 36 GRANTS         | 23%                 | \$ -                       | \$ -                                    | \$ -   | \$ -  | \$ -           | \$ -                                      | \$ -                       | \$ -   | \$ -                       |
| 37 HAGERMAN       | 21%                 | \$ 118,770                 | \$ -                                    | \$ 118,770                                       | \$ -  | \$ -           | \$ -                                      | \$ -                       | \$ -   | \$ -                       |
| 38 HATCH          | 13%                 | \$ -                       | \$ -                                    | \$ -   | \$ -  | \$ -           | \$ -                                      | \$ -                       | \$ -   | \$ -                       |
| 39 HOBBS          | 49%                 | \$ -                       | \$ -                                    | \$ -   | \$ -  | \$ -           | \$ -                                      | \$ -                       | \$ -   | \$ -                       |
| 40 HONDO          | 71%                 | \$ 100,500                 | \$ -                                    | \$ -   | \$ -  | \$ 100,500     | \$ -                                      | \$ -                       | \$ -   | \$ 100,500                 |
| 41 HOUSE          | 47%                 | \$ 8,625                   | \$ -                                    | \$ -   | \$ -  | \$ 8,625       | \$ -                                      | \$ -                       | \$ -   | \$ 8,625                   |
| 42 JAL            | 90%                 | \$ 1,017,887               | \$ -                                    | \$ -   | \$ -  | \$ 1,017,887   | \$ -                                      | \$ -                       | \$ -   | \$ 1,017,887               |
| 43 JEMEZ MOUNTAIN | 90%                 | \$ 64,084                  | \$ -                                    | \$ -   | \$ -  | \$ 64,084      | \$ -                                      | \$ -                       | \$ -   | \$ 64,084                  |
| 44 JEMEZ VALLEY   | 49%                 | \$ 22,490                  | \$ -                                    | \$ -   | \$ -  | \$ 22,490      | \$ -                                      | \$ -                       | \$ -   | \$ 22,490                  |
| 45 LAKE ARTHUR    | 90%                 | \$ 246,953                 | \$ -                                    | \$ -   | \$ -  | \$ 246,953     | \$ -                                      | \$ -                       | \$ -   | \$ 246,953                 |
| 46 LAS CRUCES     | 33%                 | \$ -                       | \$ -                                    | \$ -   | \$ -  | \$ -           | \$ -                                      | \$ -                       | \$ -   | \$ -                       |
| 47 LAS VEGAS CITY | 41%                 | \$ 614,000                 | \$ -                                    | \$ -   | \$ -  | \$ 614,000     | \$ -                                      | \$ 18,594                  | \$ 18,594  | \$ 632,594                 |
| 48 LAS VEGAS WEST | 29%                 | \$ 18,850                  | \$ 18,850                               | \$ -   | \$ -  | \$ (0)         | \$ -                                      | \$ 15,950                  | \$ 15,950  | \$ 34,800                  |
| 49 LOGAN          | 70%                 | \$ 41,740                  | \$ -                                    | \$ -   | \$ -  | \$ 41,740      | \$ -                                      | \$ 70,000                  | \$ 70,000  | \$ 111,740                 |
| 50 LORDSBURG      | 71%                 | \$ -                       | \$ -                                    | \$ -   | \$ -  | \$ -           | \$ -                                      | \$ -                       | \$ -   | \$ -                       |
| 51 LOS ALAMOS     | 55%                 | \$ 139,500                 | \$ -                                    | \$ -   | \$ -  | \$ 139,500     | \$ -                                      | \$ 206,250                 | \$ 206,250   | \$ 345,750                 |
| 52 LOS LUNAS      | 23%                 | \$ 60,000                  | \$ -                                    | \$ 60,000  | \$ -  | \$ -           | \$ -                                      | \$ 23,000                  | \$ 23,000  | \$ 83,000                  |
| 53 LOVING         | 90%                 | \$ 487,430                 | \$ -                                    | \$ -   | \$ -  | \$ 487,430     | \$ -                                      | \$ 90,000                  | \$ 90,000  | \$ 577,430                 |
| 54 LOVINGTON      | 74%                 | \$ 2,683,239               | \$ -                                    | \$ -   | \$ -  | \$ 2,683,239   | \$ 42,550                                 | \$ -                       | \$ 42,550  | \$ 2,725,789               |
| 55 MAGDALENA      | 25%                 | \$ 52,800                  | \$ -                                    | \$ -   | \$ -  | \$ 52,800      | \$ -                                      | \$ -                       | \$ -   | \$ 52,800                  |
| 56 MAXWELL        | 40%                 | \$ 65,604                  | \$ -                                    | \$ -   | \$ -  | \$ 65,604      | \$ -                                      | \$ -                       | \$ -   | \$ 65,604                  |
| 57 MELROSE        | 39%                 | \$ 134,567                 | \$ -                                    | \$ -   | \$ -  | \$ 134,567     | \$ 24,375                                 | \$ -                       | \$ 24,375  | \$ 158,942                 |
| 58 MESA VISTA     | 60%                 | \$ -                       | \$ -                                    | \$ -   | \$ -  | \$ -           | \$ -                                      | \$ -                       | \$ -   | \$ -                       |
| 59 MORA           | 57%                 | \$ 741,066                 | \$ -                                    | \$ -   | \$ -  | \$ 741,066     | \$ -                                      | \$ 51,300                  | \$ 51,300  | \$ 792,366                 |
| 60 MORIARTY       | 46%                 | \$ -                       | \$ -                                    | \$ -   | \$ -  | \$ -           | \$ -                                      | \$ 36,800                  | \$ 36,800  | \$ 36,800                  |
| 61 MOSQUERO       | 90%                 | \$ 22,500                  | \$ -                                    | \$ -   | \$ -  | \$ 22,500      | \$ -                                      | \$ -                       | \$ -   | \$ 22,500                  |

**TOTAL OFFSETS FOR 2015-2016  
AWARD CYCLE**

**FINAL**

| DISTRICT                            | 2015 DISTRICT SHARE | TOTAL OFFSET FOR 2014-2015 | TOTAL OFFSET USED FOR 14-15 AWARD CYCLE | TOTAL OFFSET USED FOR 14-15 STANDARD BASED ROOFS | TOTAL OFFSET USED FOR 14-15 OUT OF CYCLE AWARDS | OFFSET BALANCE | 2015 OFFSET APPROPRIATIONS IN TOP 150 | 2015 OFFSET NOT IN TOP 150 | TOTAL OFFSETS FROM 2015 LEGISLATIVE APPROPRIATIONS | TOTAL OFFSET FOR 2015-2016 |
|-------------------------------------|---------------------|----------------------------|---|--|---|----------------|---------------------------------------|----------------------------|--|----------------------------|
| 62 MOUNTAINAIR                      |                     | \$ -                       | \$ -                                    | \$ -   | \$ -  | \$ -           | \$ -                                  | \$ -                       | \$ -   | \$ -                       |
| 63 PECOS                            | 66%                 | \$ -                       | \$ -                                    | \$ -   | \$ -  | \$ -           | \$ -                                  | \$ 44,250                  | \$ 44,250  | \$ 44,250                  |
| 64 PENASCO                          | 59%                 | \$ -                       | \$ -                                    | \$ -   | \$ -  | \$ -           | \$ -                                  | \$ -                       | \$ -   | \$ -                       |
| 65 POJUAQUE                         | 36%                 | \$ -                       | \$ -                                    | \$ -   | \$ -  | \$ -           | \$ -                                  | \$ -                       | \$ -   | \$ -                       |
| 66 PORTALES                         | 25%                 | \$ -                       | \$ -                                    | \$ -   | \$ -  | \$ -           | \$ -                                  | \$ -                       | \$ -   | \$ -                       |
| 67 QUEMADO                          | 23%                 | \$ 3,300                   | \$ -                                    | \$ -   | \$ 3,300  | \$ -           | \$ -                                  | \$ -                       | \$ -   | \$ 3,300                   |
| 68 QUESTA                           | 90%                 | \$ 108,000                 | \$ -                                    | \$ -   | \$ 108,000                                      | \$ -           | \$ -                                  | \$ -                       | \$ -   | \$ 108,000                 |
| 69 RATON                            | 90%                 | \$ 785,997                 | \$ -                                    | \$ -   | \$ 785,997                                      | \$ -           | \$ -                                  | \$ -                       | \$ -   | \$ 785,997                 |
| 70 RESERVE                          | 45%                 | \$ -                       | \$ -                                    | \$ -   | \$ -  | \$ -           | \$ -                                  | \$ -                       | \$ -   | \$ -                       |
| 71 RIO RANCHO                       | 87%                 | \$ 195,763                 | \$ -                                    | \$ -   | \$ 195,763                                      | \$ -           | \$ -                                  | \$ -                       | \$ -   | \$ -                       |
| 72 ROSWELL                          | 33%                 | \$ 566,800                 | \$ -                                    | \$ -   | \$ 566,800                                      | \$ -           | \$ -                                  | \$ 116,820                 | \$ 116,820   | \$ 683,620                 |
| 73 ROY                              | 27%                 | \$ 0                       | \$ -                                    | \$ -   | \$ 0  | \$ -           | \$ -                                  | \$ -                       | \$ -   | \$ 0                       |
| 74 RUIDOSO                          | 55%                 | \$ 8,750                   | \$ -                                    | \$ -   | \$ 8,750  | \$ -           | \$ -                                  | \$ -                       | \$ -   | \$ 8,750                   |
| 75 SAN JON                          | 90%                 | \$ 164,961                 | \$ 11,000                               | \$ -   | \$ 145,554                                      | \$ 8,407       | \$ -                                  | \$ -                       | \$ -   | \$ 8,407                   |
| 76 SANTA FE                         | 30%                 | \$ 13,200                  | \$ -                                    | \$ -   | \$ -  | \$ 13,200      | \$ -                                  | \$ -                       | \$ -   | \$ 13,200                  |
| 77 SANTA ROSA                       | 90%                 | \$ 3,059,984               | \$ -                                    | \$ -   | \$ -  | \$ 3,059,984   | \$ 45,000                             | \$ -                       | \$ 584,550   | \$ 3,644,534               |
| 78 SILVER                           | 44%                 | \$ 11,000                  | \$ -                                    | \$ -   | \$ -  | \$ 11,000      | \$ -                                  | \$ -                       | \$ 66,000  | \$ 77,000                  |
| 79 SOCORRO                          | 55%                 | \$ -                       | \$ -                                    | \$ -   | \$ -  | \$ -           | \$ -                                  | \$ -                       | \$ -   | \$ -                       |
| 80 SPRINGER                         | 23%                 | \$ 24,000                  | \$ -                                    | \$ -   | \$ -  | \$ 24,000      | \$ -                                  | \$ -                       | \$ -   | \$ 24,000                  |
| 81 TAOS                             | 49%                 | \$ 86,857                  | \$ -                                    | \$ -   | \$ -  | \$ 86,857      | \$ -                                  | \$ -                       | \$ -   | \$ 86,857                  |
| 82 TATUM                            | 90%                 | \$ 466,094                 | \$ -                                    | \$ -   | \$ -  | \$ 466,094     | \$ -                                  | \$ -                       | \$ -   | \$ 466,094                 |
| 83 TEXICO                           | 90%                 | \$ 349,972                 | \$ -                                    | \$ -   | \$ -  | \$ 349,972     | \$ -                                  | \$ -                       | \$ -   | \$ 349,972                 |
| 84 T or C                           | 37%                 | \$ -                       | \$ -                                    | \$ -   | \$ -  | \$ -           | \$ -                                  | \$ -                       | \$ -   | \$ -                       |
| 85 TUCUMCARI                        | 69%                 | \$ -                       | \$ -                                    | \$ -   | \$ -  | \$ -           | \$ -                                  | \$ -                       | \$ -   | \$ -                       |
| 86 TULAROSA                         | 27%                 | \$ -                       | \$ -                                    | \$ -   | \$ -  | \$ -           | \$ -                                  | \$ -                       | \$ -   | \$ -                       |
| 87 VAUGHN                           | 25%                 | \$ -                       | \$ -                                    | \$ -   | \$ -  | \$ -           | \$ -                                  | \$ -                       | \$ -   | \$ -                       |
| 88 WAGON MOUND                      | 90%                 | \$ 414,000                 | \$ -                                    | \$ -   | \$ -  | \$ 414,000     | \$ -                                  | \$ -                       | \$ -   | \$ 414,000                 |
| 89 ZUNI                             | 90%                 | \$ 226,680                 | \$ -                                    | \$ -   | \$ -  | \$ 226,680     | \$ -                                  | \$ -                       | \$ -   | \$ 226,680                 |
|                                     | 0%                  | \$ -                       | \$ -                                    | \$ -   | \$ -  | \$ -           | \$ -                                  | \$ -                       | \$ -   | \$ -                       |
| 90 ASK ACADEMY CHARTER SCHOOL       | 33%                 | \$ 82,800                  | \$ -                                    | \$ -   | \$ -  | \$ 82,800      | \$ -                                  | \$ 16,500                  | \$ 16,500  | \$ 99,300                  |
| 91 ABQ. INSTITUTE OF MATH & SCIENCE | 41%                 | \$ 44,000                  | \$ -                                    | \$ -   | \$ -  | \$ 44,000      | \$ -                                  | \$ -                       | \$ -   | \$ 44,000                  |
| 92 ABQ. SIGN LANGUAGE ACADEMY       | 41%                 | \$ 44,000                  | \$ -                                    | \$ -   | \$ -  | \$ 44,000      | \$ -                                  | \$ -                       | \$ -   | \$ 44,000                  |
| 93 AMY BIEHL CHARTER                | 41%                 | \$ 18,813                  | \$ -                                    | \$ -   | \$ -  | \$ 18,813      | \$ -                                  | \$ -                       | \$ -   | \$ 18,813                  |
| 94 CESAR CHAVEZ COMM. SCHOOL        | 41%                 | \$ 56,900                  | \$ -                                    | \$ -   | \$ -  | \$ 56,900      | \$ -                                  | \$ 23,780                  | \$ 23,780  | \$ 80,680                  |
| 95 CIEN AGUAS CHARTER               | 41%                 | \$ 186,650                 | \$ -                                    | \$ -   | \$ -  | \$ 186,650     | \$ -                                  | \$ 27,265                  | \$ 27,265  | \$ 213,915                 |
| 96 COTTONWOOD CLASSICAL PREP.       | 41%                 | \$ -                       | \$ -                                    | \$ -   | \$ -  | \$ -           | \$ -                                  | \$ 60,783                  | \$ 60,783  | \$ 60,783                  |
| 97 EAST MOUNTAIN CHARTER            | 41%                 | \$ 107,500                 | \$ -                                    | \$ -   | \$ -  | \$ 107,500     | \$ -                                  | \$ 52,070                  | \$ 52,070  | \$ 159,570                 |
| 98 GILBERT L. SENA CHARTER          | 41%                 | \$ 76,550                  | \$ -                                    | \$ -   | \$ -  | \$ 76,550      | \$ -                                  | \$ 28,700                  | \$ 28,700  | \$ 105,250                 |
| 99 HEALTH LEADERSHIP CHARTER        | 41%                 | \$ 166,450                 | \$ -                                    | \$ -   | \$ -  | \$ 166,450     | \$ -                                  | \$ -                       | \$ -   | \$ 166,450                 |
| 100 HEALTH SCIENCE ACADEMY          | 13%                 | \$ 17,550                  | \$ -                                    | \$ -   | \$ -  | \$ 17,550      | \$ -                                  | \$ -                       | \$ -   | \$ 17,550                  |
| 101 INT. SCHOOL AT MESA DEL SOL     | 41%                 | \$ -                       | \$ -                                    | \$ -   | \$ -  | \$ -           | \$ -                                  | \$ 10,250                  | \$ 10,250  | \$ 10,250                  |
| 102 LA PROMESA CHARTER SCHOOL       | 41%                 | \$ 477,700                 | \$ -                                    | \$ -   | \$ -  | \$ 477,700     | \$ -                                  | \$ 45,920                  | \$ 45,920  | \$ 523,620                 |
| 103 MCGURDY CHARTER                 | 37%                 | \$ 38,000                  | \$ -                                    | \$ -   | \$ -  | \$ 38,000      | \$ -                                  | \$ -                       | \$ -   | \$ 38,000                  |
| 104 MEDIA ARTS COLLABORATIVE        | 41%                 | \$ 396,570                 | \$ -                                    | \$ -   | \$ -  | \$ 396,570     | \$ -                                  | \$ 46,843                  | \$ 46,843  | \$ 443,413                 |
| 105 MISSION ACHIEVEMENT             | 41%                 | \$ 40,850                  | \$ -                                    | \$ -   | \$ -  | \$ 40,850      | \$ -                                  | \$ -                       | \$ -   | \$ 40,850                  |
| 106 MONTESSORI CHARTER              | 41%                 | \$ 89,950                  | \$ -                                    | \$ -   | \$ -  | \$ 89,950      | \$ -                                  | \$ -                       | \$ -   | \$ 89,950                  |
| 107 NEW MEXICO INTERNATIONAL        | 41%                 | \$ -                       | \$ -                                    | \$ -   | \$ -  | \$ -           | \$ -                                  | \$ 14,350                  | \$ 14,350  | \$ 14,350                  |
| 108 NEW MEXICO SCHOOL FOR THE ARTS  | 90%                 | \$ 189,000                 | \$ -                                    | \$ -   | \$ -  | \$ 189,000     | \$ -                                  | \$ 16,400                  | \$ 16,400  | \$ 205,400                 |
| 109 SCHOOL OF DREAMS                | 23%                 | \$ 24,000                  | \$ -                                    | \$ -   | \$ -  | \$ 24,000      | \$ -                                  | \$ -                       | \$ -   | \$ 24,000                  |
| 110 SW AERONAUTICS MATH & SCIENCE   | 41%                 | \$ 205,970                 | \$ -                                    | \$ -   | \$ -  | \$ 205,970     | \$ -                                  | \$ -                       | \$ -   | \$ 205,970                 |
| 111 SW INTERMEDIATE CHARTER         | 41%                 | \$ 211,480                 | \$ -                                    | \$ -   | \$ -  | \$ 211,480     | \$ -                                  | \$ -                       | \$ -   | \$ 211,480                 |
| 112 SW PRIMARY LEARNING CENTER      | 41%                 | \$ 42,750                  | \$ -                                    | \$ -   | \$ -  | \$ 42,750      | \$ -                                  | \$ -                       | \$ -   | \$ 42,750                  |
| 113 SW SECONDARY CHARTER            | 41%                 | \$ 146,900                 | \$ -                                    | \$ -   | \$ -  | \$ 146,900     | \$ -                                  | \$ -                       | \$ -   | \$ 146,900                 |
| 114 TECHNOLOGY LEADERSHIP CHARTER   | 41%                 | \$ -                       | \$ -                                    | \$ -   | \$ -  | \$ -           | \$ -                                  | \$ 91,225                  | \$ 91,225  | \$ 91,225                  |
| 115 TIERRA ADENTRO CHARTER          | 41%                 | \$ 46,150                  | \$ -                                    | \$ -   | \$ -  | \$ 46,150      | \$ -                                  | \$ 56,375                  | \$ 56,375  | \$ 102,525                 |
| <b>TOTALS</b>                       |                     | \$ 26,899,655              | \$ 3,445,631                            | \$ 197,620                                       | \$ 381,275                                      | \$ 22,875,129  | \$ 622,497                            | \$ 5,161,651               | \$ 5,784,148                                       | \$ 28,659,277              |

**2015-2016 SUMMARY OF DIRECT APPROPRIATION OFFSETS**

| <b>DISTRICT</b> | <b>TOTAL DIRECT APPROPRIATIONS 2003-2015</b> | <b>TOTAL OFFSETS 2003-2015</b> | <b>TOTAL OFFSETS USED</b> | <b>BALANCE OF OFFSETS</b> |
|-----------------|--|--------------------------------|---------------------------|---------------------------|
| ALAMOGORDO      | \$ 2,231,000                                 | \$ 637,065                     | \$ 637,065                | \$ -                      |
| ALBUQUERQUE     | \$ 129,751,580                               | \$ 60,613,887                  | \$ 57,614,868             | \$ 2,999,020              |
| ANIMAS          | \$ -   | \$ -                           | \$ -                      | \$ -                      |
| ARTESIA         | \$ 1,751,000                                 | \$ 1,546,308                   | \$ 23,900                 | \$ 1,522,408              |
| AZTEC           | \$ 709,000                                   | \$ 638,100                     | \$ -                      | \$ 638,100                |
| BELEN           | \$ 6,135,000                                 | \$ 1,897,884                   | \$ 1,768,385              | \$ 129,500                |
| BERNALILLO      | \$ 105,000                                   | \$ 47,051                      | \$ 47,052                 | \$ -                      |
| BLOOMFIELD      | \$ 1,438,000                                 | \$ 1,190,599                   | \$ -                      | \$ 1,190,599              |
| CAPITAN         | \$ 1,196,000                                 | \$ 1,051,430                   | \$ 1,051,430              | \$ -                      |
| CARLSBAD        | \$ 3,031,800                                 | \$ 2,373,135                   | \$ 204,853                | \$ 2,168,282              |
| CARRIZOZO       | \$ 325,000                                   | \$ 200,996                     | \$ 2,814                  | \$ 198,182                |
| CENTRAL         | \$ 818,900                                   | \$ 314,802                     | \$ 305,802                | \$ 9,000                  |
| 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                   | \$ -                      | \$ 1,399,363              |
| CLOVIS          | \$ 645,000                                   | \$ 136,246                     | \$ 136,246                | \$ -                      |
| COBRE           | \$ 475,000                                   | \$ 199,410                     | \$ 199,410                | \$ -                      |
| CORONA          | \$ 189,867                                   | \$ 170,880                     | \$ 57,000                 | \$ 113,880                |
| CUBA            | \$ -   | \$ -                           | \$ -                      | \$ -                      |
| DEMING          | \$ 75,000                                    | \$ 18,250                      | \$ 18,250                 | \$ -                      |
| DES MOINES      | \$ 195,000                                   | \$ 107,474                     | \$ 38,144                 | \$ 69,330                 |
| DEXTER          | \$ 604,000                                   | \$ 90,525                      | \$ 1,393                  | \$ 89,132                 |
| DORA            | \$ 395,000                                   | \$ 162,150                     | \$ -                      | \$ 162,150                |
| DULCE           | \$ -   | \$ -                           | \$ -                      | \$ -                      |
| ELIDA           | \$ 485,000                                   | \$ 286,744                     | \$ 24,400                 | \$ 262,344                |
| ESPANOLA        | \$ 2,590,000                                 | \$ 965,643                     | \$ 965,643                | \$ -                      |
| ESTANCIA        | \$ -   | \$ -                           | \$ -                      | \$ -                      |
| EUNICE          | \$ 250,000                                   | \$ 211,556                     | \$ 225,000                | \$ (13,444)               |
| FARMINGTON      | \$ -   | \$ -                           | \$ -                      | \$ -                      |
| FLOYD           | \$ 371,400                                   | \$ 55,350                      | \$ 29,725                 | \$ 25,625                 |
| FORT SUMNER     | \$ 327,500                                   | \$ 148,718                     | \$ 82,268                 | \$ 66,450                 |
| GADSDEN         | \$ 5,501,537                                 | \$ 601,028                     | \$ 601,028                | \$ -                      |
| GALLUP          | \$ 255,000                                   | \$ 43,158                      | \$ 43,158                 | \$ -                      |
| GRADY           | \$ 185,000                                   | \$ 44,550                      | \$ 19,550                 | \$ 25,000                 |
| GRANTS          | \$ 361,000                                   | \$ 95,481                      | \$ 95,481                 | \$ -                      |
| HAGERMAN        | \$ 660,000                                   | \$ 120,191                     | \$ 120,190                | \$ 0                      |
| 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     | \$ 548,000                                   | \$ 251,198                     | \$ 4,245                  | \$ 246,953                |
| LAS CRUCES      | \$ 3,888,746                                 | \$ 1,256,874                   | \$ 1,256,874              | \$ -                      |
| LAS VEGAS CITY  | \$ 3,071,689                                 | \$ 1,072,792                   | \$ 480,157                | \$ 592,636                |
| LAS VEGAS WEST  | \$ 3,192,783                                 | \$ 750,633                     | \$ 734,683                | \$ 15,950                 |
| LOGAN           | \$ 167,000                                   | \$ 111,740                     | \$ -                      | \$ 111,740                |
| LORDSBURG       | \$ -   | \$ -                           | \$ -                      | \$ -                      |
| LOS ALAMOS      | \$ 630,000                                   | \$ 345,750                     | \$ -                      | \$ 345,750                |
| LOS LUNAS       | \$ 4,438,300                                 | \$ 976,467                     | \$ 953,467                | \$ 23,000                 |
| LOVING          | \$ 856,000                                   | \$ 577,430                     | \$ -                      | \$ 577,430                |
| LOVINGTON       | \$ 3,895,000                                 | \$ 2,725,789                   | \$ -                      | \$ 2,725,789              |
| MAGDALENA       | \$ 330,000                                   | \$ 52,800                      | \$ -                      | \$ 52,800                 |
| MAXWELL         | \$ 225,000                                   | \$ 65,604                      | \$ -                      | \$ 65,604                 |
| MELROSE         | \$ 527,500                                   | \$ 158,942                     | \$ -                      | \$ 158,942                |
| MESA VISTA      | \$ 331,000                                   | \$ 146,078                     | \$ 146,078                | \$ -                      |
| MORA            | \$ 2,112,196                                 | \$ 792,365                     | \$ -                      | \$ 792,366                |

**2015-2016 SUMMARY OF DIRECT APPROPRIATION OFFSETS**

| <b>DISTRICT</b>                  | <b>TOTAL DIRECT APPROPRIATIONS 2003-2015</b> | <b>TOTAL OFFSETS 2003-2015</b> | <b>TOTAL OFFSETS USED</b> | <b>BALANCE OF OFFSETS</b> |
|----------------------------------|--|--------------------------------|---------------------------|---------------------------|
| MORIARTY                         | \$ 2,783,000                                 | \$ 961,566                     | \$ 924,766                | \$ 36,800                 |
| MOSQUERO                         | \$ 25,000                                    | \$ 22,500                      | \$ -                      | \$ 22,500                 |
| MOUNTAINAIR                      | \$ 230,000                                   | \$ 103,038                     | \$ 103,038                | \$ -                      |
| PECOS                            | \$ 392,000                                   | \$ 184,403                     | \$ 140,153                | \$ 44,250                 |
| PENASCO                          | \$ 380,000                                   | \$ 95,936                      | \$ 95,936                 | \$ -                      |
| POJOAQUE                         | \$ 1,488,000                                 | \$ 381,497                     | \$ 381,497                | \$ -                      |
| PORTALES                         | \$ 1,044,143                                 | \$ 238,974                     | \$ 235,674                | \$ 3,300                  |
| QUEMADO                          | \$ 120,000                                   | \$ 108,000                     | \$ -                      | \$ 108,000                |
| QUESTA                           | \$ 885,000                                   | \$ 785,997                     | \$ -                      | \$ 785,997                |
| RATON                            | \$ 45,000                                    | \$ 15,900                      | \$ 15,900                 | \$ -                      |
| RESERVE                          | \$ 275,000                                   | \$ 203,763                     | \$ 203,763                | \$ -                      |
| RIO RANCHO                       | \$ 7,470,120                                 | \$ 2,548,043                   | \$ 1,864,424              | \$ 683,620                |
| ROSWELL                          | \$ 8,135,500                                 | \$ 2,279,259                   | \$ 2,279,259              | \$ -                      |
| ROY                              | \$ 25,000                                    | \$ 8,750                       | \$ -                      | \$ 8,750                  |
| RUIDOSO                          | \$ 725,000                                   | \$ 506,275                     | \$ 497,868                | \$ 8,407                  |
| SAN JON                          | \$ 55,000                                    | \$ 13,200                      | \$ -                      | \$ 13,200                 |
| SANTA FE                         | \$ 5,683,019                                 | \$ 4,803,284                   | \$ 1,158,750              | \$ 3,644,534              |
| SANTA ROSA                       | \$ 586,400                                   | \$ 264,782                     | \$ 187,782                | \$ 77,000                 |
| SILVER                           | \$ 515,000                                   | \$ 256,947                     | \$ 256,947                | \$ -                      |
| SOCORRO                          | \$ 495,000                                   | \$ 110,042                     | \$ 86,042                 | \$ 24,000                 |
| SPRINGER                         | \$ 240,000                                   | \$ 126,637                     | \$ 39,780                 | \$ 86,857                 |
| TAOS                             | \$ 1,025,000                                 | \$ 861,500                     | \$ 395,406                | \$ 466,094                |
| TATUM                            | \$ 394,000                                   | \$ 349,972                     | \$ -                      | \$ 349,972                |
| 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                      | \$ 550,000                                   | \$ 226,680                     | \$ -                      | \$ 226,680                |
| ZUNI                             | \$ 100,000                                   | \$ -                           | \$ -                      | \$ -                      |
| ASK ACADEMY CHARTER SCHOOL       | \$ 280,000                                   | \$ 99,300                      | \$ -                      | \$ 99,300                 |
| ABQ. INSTITUTE OF MATH & SCIENCE | \$ 100,000                                   | \$ 44,000                      | \$ -                      | \$ 44,000                 |
| ABQ. SIGN LANGUAGE ACADEMY       | \$ 100,000                                   | \$ 44,000                      | \$ -                      | \$ 44,000                 |
| AMY BIEHL CHARTER                | \$ 43,750                                    | \$ 18,813                      | \$ -                      | \$ 18,813                 |
| CESAR CHAVEZ COMM. SCHOOL        | \$ 188,000                                   | \$ 80,680                      | \$ -                      | \$ 80,680                 |
| CIEN AGUAS CHARTER               | \$ 481,500                                   | \$ 213,915                     | \$ -                      | \$ 213,915                |
| COTTONWOOD CLASSICAL PREP.       | \$ 148,250                                   | \$ 60,783                      | \$ -                      | \$ 60,783                 |
| EAST MOUNTAIN CHARTER            | \$ 367,000                                   | \$ 159,570                     | \$ -                      | \$ 159,570                |
| GILBERT L. SENA CHARTER          | \$ 245,000                                   | \$ 105,250                     | \$ -                      | \$ 105,250                |
| 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                 |
| LA PROMESA CHARTER SCHOOL        | \$ 1,177,000                                 | \$ 523,620                     | \$ -                      | \$ 523,620                |
| McCURDY CHARTER                  | \$ 100,000                                   | \$ 38,000                      | \$ -                      | \$ 38,000                 |
| MEDIA ARTS COLLABORATIVE         | \$ 958,250                                   | \$ 443,413                     | \$ -                      | \$ 443,413                |
| MISSION ACHIEVEMENT CHARTER      | \$ 95,000                                    | \$ 40,850                      | \$ -                      | \$ 40,850                 |
| MONTESSORI CHARTER               | \$ 240,000                                   | \$ 104,300                     | \$ -                      | \$ 104,300                |
| NEW MEXICO INTERNATIONAL         | \$ 40,000                                    | \$ 16,400                      | \$ -                      | \$ 16,400                 |
| NEW MEXICO SCHOOL FOR THE ARTS   | \$ 310,000                                   | \$ 279,000                     | \$ -                      | \$ 279,000                |
| SCHOOL OF DREAMS                 | \$ 100,000                                   | \$ 24,000                      | \$ -                      | \$ 24,000                 |
| SW AERONAUTICS MATH & SCIENCE    | \$ 462,000                                   | \$ 205,970                     | \$ -                      | \$ 205,970                |
| SW INTERMEDIATE CHARTER          | \$ 476,000                                   | \$ 211,480                     | \$ -                      | \$ 211,480                |
| SW PRIMARY LEARNING CENTER       | \$ 95,000                                    | \$ 42,750                      | \$ -                      | \$ 42,750                 |
| SW SECONDARY CHARTER             | \$ 330,000                                   | \$ 146,900                     | \$ -                      | \$ 146,900                |
| TECHNOLOGY LEADERSHIP CHARTER    | \$ 222,500                                   | \$ 91,225                      | \$ -                      | \$ 91,225                 |
| TIERRA ADENTRO CHARTER           | \$ 242,500                                   | \$ 102,525                     | \$ -                      | \$ 102,525                |
| <b>TOTALS</b>                    | <b>\$ 235,312,524</b>                        | <b>\$ 107,321,557</b>          | <b>\$ 78,662,287</b>      | <b>\$ 28,659,277</b>      |



# **Public School Capital Outlay Oversight Task Force**

**2014  
ANNUAL REPORT**

*Legislative Council Service  
411 State Capitol  
Santa Fe, New Mexico 87501*

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

**2014  
ANNUAL REPORT**

**PUBLIC SCHOOL CAPITAL OUTLAY  
OVERSIGHT TASK FORCE  
2014 ANNUAL REPORT**

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Report of the Public School Capital Outlay Oversight Task Force

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**REPORT  
of the  
PUBLIC SCHOOL CAPITAL OUTLAY OVERSIGHT TASK FORCE**

**Introduction**

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 (GMCSO) 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 2014 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 twelfth year of implementation. While this report focuses primarily on the work of the task force during the 2014 interim, background information in this report is provided for perspective on the issues before the task force.

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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)

## **Background**

### ***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 disequalizing 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. Finally, representatives of the New Mexico Coalition for Charter Schools presented on its proposal to include charter schools in a buying consortium similar to the Cooperative Educational Services (CES) purchasing consortium used by a large number of school districts and charter schools to purchase supplies and pay for some capital outlay projects.

The task force unanimously agreed to endorse legislation to amend the Public School Capital Outlay Act to allow the PSCOC to allocate up to \$15 million per year in FY 2015 through FY 2019 for building systems repair, renovation or replacement projects. The task force had endorsed a similar bill in 2013, which did not pass. The task force declined to endorse proposed legislation 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. The task force also discussed the possibility of supporting proposed legislation to provide waivers of the district match for certain qualifying districts but decided the issue needed additional study.

The PSCOOTF-endorsed bill to provide funding for building systems 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.

## Work During the 2014 Interim

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 regarding the implementation of the standards-based public school capital outlay process to the legislature and the executive before the beginning of each legislative session.

State statute allows the PSCOOTF to hold a maximum of four meetings during each interim in addition to one organizational meeting. In 2014, those meetings were held in Santa Fe at the State Capitol on June 20, August 1, September 3 and November 18. The Santa Fe Indian School hosted the October 27 meeting of the task force.

At the first meeting, task force members received updates to their reference binders, a report on capital-outlay-related legislation from the 2014 session and a presentation from the PSCOC on the status of school conditions and the public school capital outlay standards-based funding capacity. Noting that one of the litigant districts in the *Zuni* lawsuit (the Gallup-McKinley County School District (GMCS D)) had requested and was granted a status conference in district court in March, the task force requested that the district be invited to come before the task force to discuss its concerns about those issues that may be resolved through rule changes or adjustments to existing rules and those issues that will need to be addressed through introduction and passage of legislation.

At the August meeting, task force members received testimony from the PSCOC chair on the FY 2014 PSCOC awards and a status report from the PSFA on the development of a standardized lease. They also heard extensive testimony from the PSFA maintenance manager and staff on the importance of developing and implementing continuing preventive maintenance to protect the state's \$2 billion investment in public school facilities.

Representatives from the GMCS D, including the district superintendent and the district's legal counsel, provided testimony to the task force on concerns related to the implementation of the standards-based public school capital outlay funding system. They noted in their testimony that school districts that are "outliers" on the low side of the bell curve (like the GMCS D) have a particular problem because the PSCOC funding system requires all districts (with the exception of Zuni) to make a match of anywhere from 10 percent to 90 percent of the grant award in order to receive a grant award. With only 20 percent of the property in McKinley County eligible to be taxed, 20 percent of the district's patrons are assuming 100 percent of the responsibility for the district's 19 percent local match required to receive a grant award. They also noted that the PSCOC does not fund teacherages, which are necessary in a far-flung district like the GMCS D, and that adequacy standards do not include all fixtures and equipment for new schools;

competition fields for sports, including bleachers, lights and restrooms; anything beyond minimal landscaping; water lines to fire hydrants; and square footage per student in excess of 135 square feet (originally, 150 square feet per student).

In additional testimony, the GMCS D representatives pointed out gaps between the state's adequacy standards and the state's adopted educational standards, including facilities for Navajo language and culture classes, federal Title IX requirements for equity between boys' and girls' facilities, facilities for pre-kindergarten classes, classrooms for response-to-intervention programs, computers and computer stations for mandated computer-based testing and spaces for ancillary service providers such as speech and language therapists, physical therapists and occupational therapists.

The task force also heard testimony from the superintendent of the GMCS D that, with federal sequestration of funds, the district no longer receives 100 percent of federal impact aid for which the district qualifies. He also pointed out that district patrons have continued to bond themselves to capacity for the past 25 years. He noted that even though the PSCOC can provide a waiver of the district match, it has not yet provided such a waiver for the GMCS D.

At the September meeting, task force members heard testimony from the Office of the State Auditor (OSA) about the agency's risk review of four Albuquerque-area charter schools that resulted in referrals to the Federal Bureau of Investigation (FBI) and subsequent FBI raids on the Southwest Secondary Center and Southwest Aeronautics, Mathematics and Science Academy and the schools' leases of aircraft and property from Southwest Educational Consultants, Inc., also doing business as Diamond Aviation, a business co-owned by an instructor and the head administrator of the schools. Task force members engaged in a lengthy discussion about ways to increase accountability over PSCOC funds.

Task force members spent a great deal of time at the September meeting discussing the availability of public facilities for charter schools to meet the statutory requirement that charter schools be in public buildings by July 1, 2015, which is almost always a topic of concern and discussion at task force meetings. Task force members heard testimony from staff that the 2015 deadline has some flexibility in statutory exceptions and that many charter schools will have one extra year or more to secure a public building, as the requirement does not go into effect until the charter school's charter is up for renewal. Task force members also had a lengthy discussion on conflicts of interest that seem to be inherent in some charter school operating models.

Also at the September meeting, the task force heard testimony from the managing director of the Royal Bank of Canada Capital Markets, U.S. Public Finance Division, and the Albuquerque Public Schools' legal counsel on proposed appropriate language to include charter schools as recipients of proceeds from the sale of education technology notes.

The October meeting was hosted by the Santa Fe Indian School in the school's Humanities Commons Room in Santa Fe. Task force members heard testimony from the

PSCOC chair and PSFA staff about responses to concerns expressed by the litigant districts at previous meetings during the interim. Members heard testimony that PSCOC and PSFA staff can address more than half of the concerns within the existing adequacy standards through administrative solutions. Issues such as funding of teacherages, the provisions of Title IX of the federal Education Amendments of 1972 that mandate 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 are outside the realm of PSCOC administrative solutions.

Members also heard presentations from PSFA staff and the state investment officer on several possibilities for reprioritizing the current distribution proceeds from the sale of supplemental severance tax bonds. Task force members agreed on the importance of rebuilding the corpus of the Severance Tax Permanent Fund.

Members also heard testimony on developing standardized lease agreements by the PSFA and learned that the proposed agreements can accommodate any special needs but should also guide users away from illegal activities and strengthen conflict of interest requirements.

At the last meeting of the interim in November, members heard testimony from the Attorney General's Office on the current status of the *Zuni* lawsuit. The assistant attorney general reported that the litigation had been inactive since March 2006, but the judge has retained jurisdiction in the case. In March 2014, the plaintiffs, led by the GMCSO, successfully sought to reinstate the litigation to address the concerns that the litigant school districts maintain with regard to capital outlay funding and specific district needs. With the litigant districts seeking legislative solutions, the assistant attorney general indicated that a hearing has been scheduled for spring 2015.

The task force also heard testimony from PSFA staff regarding the issue of distribution of supplemental severance tax bond proceeds with a workable solution that will not result in a degradation of public school facilities statewide. The task force heard a "hybrid" proposal that would implement a six percent reduction in funding for all of the beneficiaries, except public school capital outlay, beginning in FY 2016. A 16 percent reduction in funding would be applied to the public school capital outlay funding under the hybrid plan beginning in FY 2019, allowing time for appropriate scaling of upcoming projects and completion of projects in process.

**Public School Capital Outlay Oversight Task Force  
Proposed Legislation**

After consideration of several pieces of proposed legislation, PSCOOTF members agreed to endorse legislation to allow the PSCOC to provide temporary annual allocations to school districts to address building system needs in existing buildings. The task force heard testimony that the proposed legislation will allow districts to address mechanical and other building systems needs and is similar to the previously enacted temporary roof repair program for school buildings. As a separate appropriation, the allocation will not compete with other PSCOF allocations.

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

---

<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.

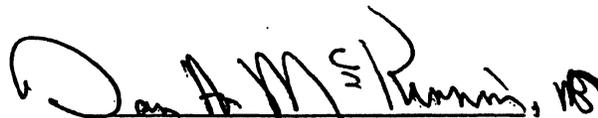
III

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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**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;

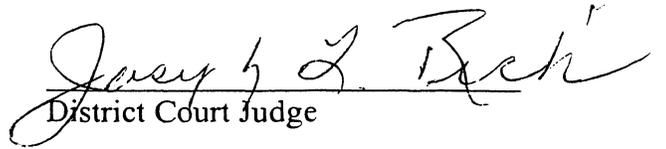
ORDERED, ADJUDGED AND DECREED as follows:

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

## 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.

**PUBLIC SCHOOL CAPITAL OUTLAY REVENUE SOURCES**

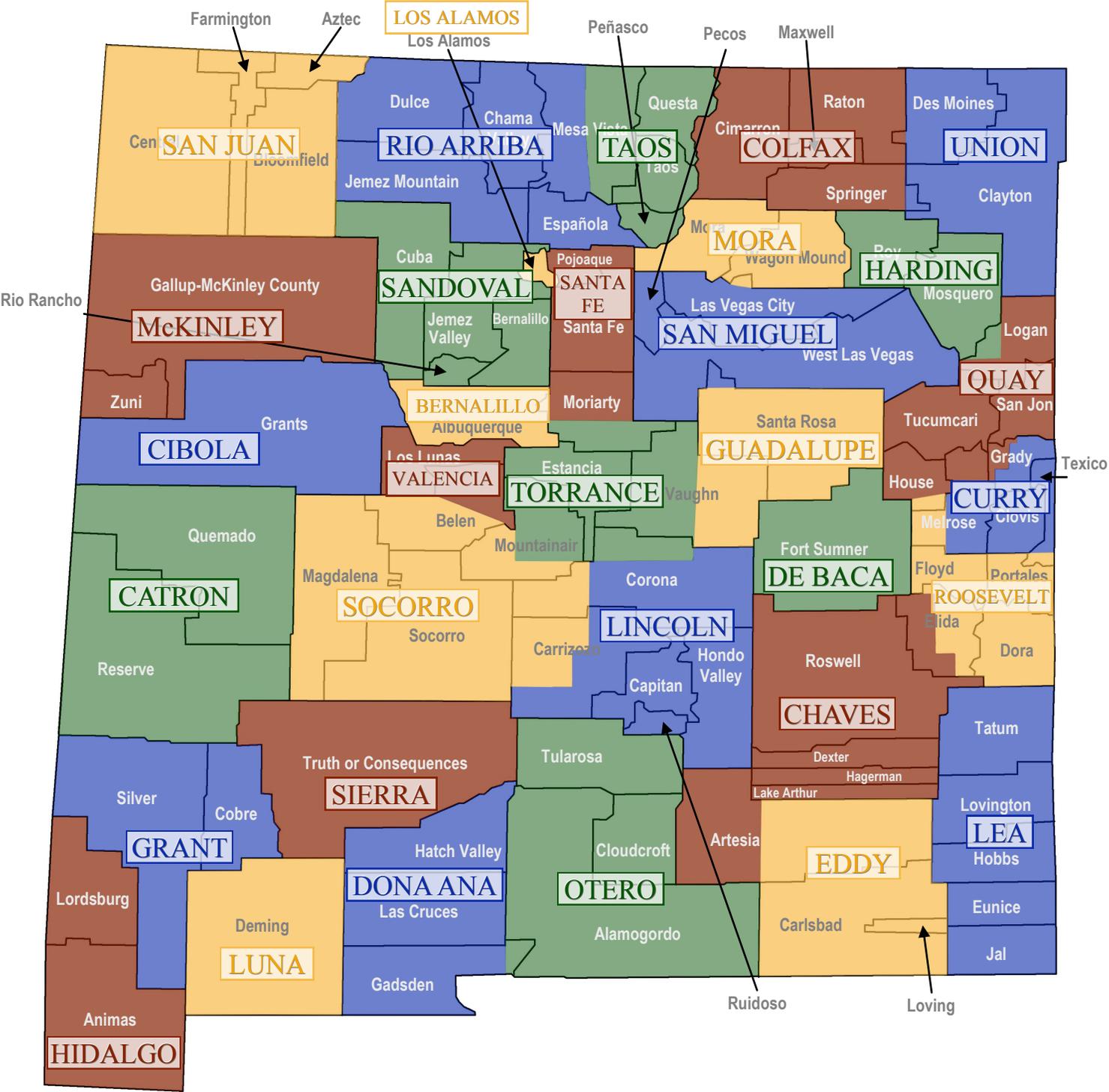
| <b>Funding Source</b>  | <b>Voter Approval?</b>     | <b>Maximum Levied</b>                                     | <b>Time</b>  | <b>Receipt of Payments</b>  | <b>Repay w/ Interest?</b>                | <b>Applies to Charter Schools?</b>                      | <b>Specify Projects?</b> | <b>Include Maintenance?</b> | <b>Yield Control?</b> |
|--|----------------------------|---|--|---|--|---|--------------------------|-----------------------------|-----------------------|
| G.O. Bonds<br>(22-18-1 et seq.<br>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<br>Improvements Act<br>("SB 9" or "2-mill levy")<br>(22-25-1 et seq.<br>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<br>Outlay Act (Standards-Based Process)<br>(22-26-1 et seq.<br>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<br>Act ("HB 33")<br>(22-24-1 et seq.<br>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<br>Equipment Act<br>(6-15A-1 et seq.<br>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<br>Act (22-15A-1 et seq.<br>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<br>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*





NEW MEXICO DEPARTMENT OF  
**FINANCE & ADMINISTRATION**

**LOCAL GOVERNMENT DIVISION  
BUDGET AND FINANCE BUREAU  
PROPERTY TAX FACTS FOR TAX YEAR 2014**

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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 \$56.5 billion in Tax Year 2014<sup>2</sup>. Approximately \$31.6 billion (55.9%) consists of residential property. Roughly 30.1% or \$17 billion consists of traditional nonresidential property. The remaining 14% 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 2014 the property tax system is expected to generate approximately \$1.642 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 56.6% paid by owners of residential property. The remaining 43.42 % is paid by owners of traditional nonresidential property (32.2%) and mineral extraction production and equipment (11.2%).

### ***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: 31% to counties; 14% to municipalities; 32.2% to school districts; 9.3% to higher education and 8.8% to hospitals and other entities. About 4.7% 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 92.1% and 67.5% of revenues flowing to counties and municipalities respectively, fund ongoing operations. The remaining 7.9% and 32.5% of those governmental entities is to pay debt service and other obligations. A very small portion of school district revenues, approximately 3.9%, 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 54% of the total state net taxable value. The net taxable value of properties outside municipal boundaries accounts for 46% of this total. 70% of the net taxable value in municipalities is residential property, and 30% is nonresidential. Conversely, only 40% of the net taxable value outside municipalities is residential and 60% is non-residential. Of the \$56.5 billion in total net taxable value, 53.5% is residential, and 46.5% is nonresidential.

<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 11.

**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 0.97% 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 of counties have already imposed the maximum allowable rate.

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

Obligations per person average about \$788 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

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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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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.

**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 32.29 percent of the state's population. That county's total net taxable value of property taxpayers represents only 26

percent 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 30.2 percent 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 46.6% of

**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 | 673,460    | 1    | 32.29%                 | Luna       | 25,041     | 18   | 1.20%                  |
| Dona Ana   | 214,445    | 2    | 10.28%                 | Roosevelt  | 20,419     | 19   | 0.98%                  |
| Santa Fe   | 146,375    | 3    | 7.02%                  | Lincoln    | 20,309     | 20   | 0.97%                  |
| Sandoval   | 135,588    | 4    | 6.50%                  | Los Alamos | 18,159     | 21   | 0.87%                  |
| San Juan   | 128,529    | 5    | 6.16%                  | Socorro    | 17,603     | 22   | 0.84%                  |
| Valencia   | 76,631     | 6    | 3.67%                  | Torrance   | 16,021     | 23   | 0.77%                  |
| McKinley   | 73,016     | 7    | 3.50%                  | Colfax     | 13,223     | 24   | 0.63%                  |
| Lea        | 66,338     | 8    | 3.18%                  | Sierra     | 11,895     | 25   | 0.57%                  |
| Otero      | 66,041     | 9    | 3.17%                  | Quay       | 8,769      | 26   | 0.42%                  |
| Chaves     | 65,784     | 10   | 3.15%                  | Hidalgo    | 4,794      | 27   | 0.23%                  |
| Eddy       | 54,419     | 11   | 2.61%                  | Mora       | 4,705      | 28   | 0.23%                  |
| Curry      | 49,938     | 12   | 2.39%                  | Guadalupe  | 4,603      | 29   | 0.22%                  |
| Rio Arriba | 40,318     | 13   | 1.93%                  | Union      | 4,431      | 30   | 0.21%                  |
| Taos       | 32,779     | 14   | 1.57%                  | Catron     | 3,658      | 31   | 0.18%                  |
| Grant      | 29,388     | 15   | 1.41%                  | De Baca    | 1,927      | 32   | 0.09%                  |
| San Miguel | 28,891     | 16   | 1.39%                  | Harding    | 707        | 33   | 0.03%                  |
| Cibola     | 27,334     | 17   | 1.31%                  | TOTAL      | 2,085,538  |      | 100.00%                |

\*Source: New Mexico Bureau of Business and Economic Research

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, Santa Fe and Sandoval counties account for about 56% of the state's population but pay almost 75% of its residential property taxes.

**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. Almost 85.8% of net taxable value in Los Alamos County, for example, consists of residential property, compared to 3.8% in Harding County. Ad Valorem production and equipment represents more than 50% of net taxable value in Eddy and Lea counties. 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 \$119.4 million in Bernalillo County to a low of \$719.3 thousand in De Baca County. On a per capita basis, they average about \$224. Nine counties impose property tax rates for debt service purposes. The largest county debt service obligation total is Bernalillo County at approximately \$18.6 million and Santa Fe is second at approximately \$11.2 million.

**Figure 1: Rate Location Map (Page 16)**

Figure 1 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 – 41.611 and 46.132 mills respectively. The lowest residential rate, in an unincorporated region of Chaves County, totals 10.282 mills. The lowest nonresidential rate of 14.128 mills, is in the same unincorporated portion of Chaves County. The highest rate applicable to ad valorem production and equipment, (35.437 mills), applies to properties within the Eunice municipal boundaries in Lea County. The lowest, (14.210 mills), is applied to properties in an unincorporated area of Chaves County.

**Table 18: New Mexico’s 105 Municipalities – Their Associated Counties**

This table lists all New Mexico municipalities and the counties in which they exist.

**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 counties 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 105 and comparing the result with the sum of rates imposed by municipalities suggests that 63.8 percent of the total rate authority has been imposed by the state’s

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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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municipal governments. This is probably due to significant reliance by municipalities on gross receipts taxes instead of property taxes to fund operations.

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

Net taxable value of New Mexico's municipalities totals \$30.2 billion, if Los Alamos is not included, and \$30.9 billion if Los Alamos is included in the total. That value represents approximately 54.69 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 almost \$12.1 billion in Albuquerque, to a low of \$486.1 thousand in Grenville. Net taxable value is less than \$1 million in each of 6 municipalities:

(Dora, Floyd, Grady, Grenville, House, and Virden). Net taxable value is distributed between \$1 million and \$10 million in 25 municipalities, between \$10 million and \$100 million in 42 municipalities and between \$100 million and \$1 billion plus in 32 municipalities. Note: Kirtland was incorporated in tax year 2014. Therefore data for the new municipality is not considered this tax year.

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

Municipal operating revenues will total approximately \$155.43 million in 2014 assuming a 100% collection rate. The largest amount of operating revenue for any municipality is paid by Albuquerque property owners and will total \$78.7 million, slightly over half of the \$155.43 million municipal total in 2014. Rio Rancho's \$14.2 million in obligations for operating purposes was the state's next largest amount in 2014. Anthony, Edgewood, Los Ranchos de Albuquerque, and Rio Communities did not impose operating rates in Tax Year 2014.

Only 12 of New Mexico's municipalities impose property rates for the purpose of funding debt service and 73.82 % of this debt is paid by owners of residential property. The resulting approximately \$70.53 million in obligations represents about 4.29% of statewide property tax obligations.

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Table 1  
Net Taxable Value for Property Tax Purposes by New Mexico County, 2014 Tax Year

| County     | Total            | Residential      | Nonresidential   | Subtotal         | Ad Valorem<br>Production | Equipment       | Subtotal        |
|------------|------------------|------------------|------------------|------------------|--------------------------|-----------------|-----------------|
| Bernalillo | \$14,677,240,080 | \$10,970,033,137 | \$3,707,206,943  | \$14,677,240,080 |                          |                 |                 |
| Catron     | \$121,701,290    | \$75,242,965     | \$46,458,325     | \$121,701,290    |                          |                 |                 |
| Chaves     | \$1,174,056,125  | \$595,536,994    | \$468,602,842    | \$1,064,139,836  | \$91,691,671             | \$18,224,618    | \$109,916,289   |
| Cibola     | \$325,613,784    | \$121,802,506    | \$203,811,278    | \$325,613,784    |                          |                 |                 |
| Colfax     | \$642,521,295    | \$373,912,859    | \$219,257,479    | \$593,170,338    | \$41,821,671             | \$7,529,286     | \$49,350,957    |
| Curry      | \$790,106,063    | \$495,402,351    | \$294,703,712    | \$790,106,063    |                          |                 |                 |
| De Baca    | \$67,086,979     | \$14,316,695     | \$52,770,284     | \$67,086,979     |                          |                 |                 |
| Dona Ana   | \$3,970,534,033  | \$2,678,653,028  | \$1,291,881,005  | \$3,970,534,033  |                          |                 |                 |
| Eddy       | \$5,156,441,094  | \$559,866,829    | \$1,312,164,753  | \$1,872,031,582  | \$2,735,849,342          | \$548,560,170   | \$3,284,409,512 |
| Grant      | \$791,414,221    | \$403,763,016    | \$202,915,007    | \$606,678,023    | \$184,736,198            |                 | \$184,736,198   |
| Guadalupe  | \$129,576,769    | \$29,753,095     | \$99,823,674     | \$129,576,769    |                          |                 |                 |
| Harding    | \$124,710,467    | \$4,696,794      | \$83,834,144     | \$88,530,938     | \$30,412,989             | \$5,766,540     | \$36,179,529    |
| Hidalgo    | \$160,126,258    | \$23,288,811     | \$136,837,447    | \$160,126,258    |                          |                 |                 |
| Lea        | \$4,189,410,181  | \$485,945,904    | \$1,020,611,461  | \$1,506,557,365  | \$2,237,755,897          | \$445,096,919   | \$2,682,852,816 |
| Lincoln    | \$1,163,765,087  | \$810,148,125    | \$353,616,962    | \$1,163,765,087  |                          |                 |                 |
| Los Alamos | \$665,525,266    | \$571,278,070    | \$94,247,196     | \$665,525,266    |                          |                 |                 |
| Luna       | \$549,718,676    | \$237,336,302    | \$312,382,374    | \$549,718,676    |                          |                 |                 |
| McKinley   | \$828,686,423    | \$265,711,016    | \$559,984,607    | \$825,695,623    | \$2,498,801              | \$491,999       | \$2,990,800     |
| Mora       | \$126,173,425    | \$67,431,053     | \$58,742,372     | \$126,173,425    |                          |                 |                 |
| Otero      | \$1,064,379,222  | \$728,686,678    | \$335,692,544    | \$1,064,379,222  |                          |                 |                 |
| Quay       | \$176,769,255    | \$73,483,564     | \$99,375,406     | \$172,858,970    | \$3,299,266              | \$611,019       | \$3,910,285     |
| Rio Arriba | \$1,434,904,540  | \$497,972,317    | \$304,893,136    | \$802,865,453    | \$525,602,864            | \$106,436,224   | \$632,039,087   |
| Roosevelt  | \$345,581,308    | \$150,987,169    | \$179,105,674    | \$330,092,843    | \$13,009,288             | \$2,479,177     | \$15,488,465    |
| San Juan   | \$3,699,760,378  | \$1,342,464,518  | \$1,530,129,964  | \$2,872,594,482  | \$688,792,986            | \$138,372,910   | \$827,165,896   |
| San Miguel | \$548,760,802    | \$368,558,669    | \$180,202,133    | \$548,760,802    |                          |                 |                 |
| Sandoval   | \$3,218,987,082  | \$2,427,832,009  | \$751,460,176    | \$3,179,292,185  | \$32,932,688             | \$6,762,210     | \$39,694,897    |
| Santa Fe   | \$6,515,268,763  | \$4,909,633,895  | \$1,605,634,868  | \$6,515,268,763  |                          |                 |                 |
| Sierra     | \$298,497,807    | \$178,520,284    | \$119,977,523    | \$298,497,807    |                          |                 |                 |
| Socorro    | \$255,665,987    | \$133,092,361    | \$122,573,626    | \$255,665,987    |                          |                 |                 |
| Taos       | \$1,382,827,714  | \$847,053,028    | \$535,774,686    | \$1,382,827,714  |                          |                 |                 |
| Torrance   | \$358,726,441    | \$167,980,461    | \$190,745,980    | \$358,726,441    |                          |                 |                 |
| Union      | \$202,581,553    | \$35,307,797     | \$140,492,002    | \$175,799,799    | \$22,611,074             | \$4,170,680     | \$26,781,754    |
| Valencia   | \$1,316,346,298  | \$929,013,179    | \$387,333,119    | \$1,316,346,298  |                          |                 |                 |
| Total      | \$56,473,464,667 | \$31,574,705,479 | \$17,003,242,702 | \$48,577,948,181 | \$6,611,014,734          | \$1,284,501,752 | \$7,895,516,486 |
| Percent    | 100.0            | 55.9             | 30.1             | 86.0             | 11.7                     | 2.3             | 14.0            |

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, 2014 Tax Year

| County     | Total           | Residential   | Nonresidential | Subtotal        | Ad Valorem<br>Production | Equipment    | Subtotal      |
|------------|-----------------|---------------|----------------|-----------------|--------------------------|--------------|---------------|
| Bernalillo | \$597,891,127   | \$432,992,975 | \$164,898,151  | \$597,891,127   |                          |              |               |
| Catron     | \$2,126,957     | \$1,225,936   | \$901,021      | \$2,126,957     |                          |              |               |
| Chaves     | \$29,075,817    | \$14,024,675  | \$12,491,894   | \$26,516,569    | \$2,134,717              | \$424,531    | \$2,559,248   |
| Cibola     | \$10,580,489    | \$3,735,147   | \$6,845,342    | \$10,580,489    |                          |              |               |
| Colfax     | \$13,977,080    | \$7,617,934   | \$5,352,289    | \$12,970,224    | \$853,243                | \$153,613    | \$1,006,856   |
| Curry      | \$17,464,852    | \$10,945,581  | \$6,519,271    | \$17,464,852    |                          |              |               |
| De Baca    | \$1,600,431     | \$344,736     | \$1,255,695    | \$1,600,431     |                          |              |               |
| Dona Ana   | \$113,032,299   | \$72,464,045  | \$40,568,253   | \$113,032,299   |                          |              |               |
| Eddy       | \$105,349,384   | \$11,938,356  | \$27,834,269   | \$39,772,625    | \$54,621,489             | \$10,955,270 | \$65,576,759  |
| Grant      | \$15,160,128    | \$6,601,662   | \$4,502,163    | \$11,103,826    | \$4,056,302              |              | \$4,056,302   |
| Guadalupe  | \$3,645,129     | \$792,034     | \$2,853,095    | \$3,645,129     |                          |              |               |
| Harding    | \$2,663,405     | \$86,417      | \$1,793,525    | \$1,879,942     | \$658,604                | \$124,858    | \$783,463     |
| Hidalgo    | \$3,415,613     | \$447,515     | \$2,968,098    | \$3,415,613     |                          |              |               |
| Lea        | \$112,873,127   | \$12,090,533  | \$28,879,209   | \$40,969,743    | \$59,984,827             | \$11,918,557 | \$71,903,384  |
| Lincoln    | \$27,693,253    | \$18,657,760  | \$9,035,493    | \$27,693,253    |                          |              |               |
| Los Alamos | \$15,319,373    | \$12,901,744  | \$2,417,629    | \$15,319,373    |                          |              |               |
| Luna       | \$12,444,654    | \$5,223,876   | \$7,220,778    | \$12,444,654    |                          |              |               |
| McKinley   | \$28,159,484    | \$8,436,996   | \$19,624,416   | \$28,061,412    | \$81,938                 | \$16,133     | \$98,071      |
| Mora       | \$2,653,722     | \$1,268,488   | \$1,385,234    | \$2,653,722     |                          |              |               |
| Otero      | \$25,408,433    | \$16,082,739  | \$9,325,694    | \$25,408,433    |                          |              |               |
| Quay       | \$4,576,932     | \$1,827,104   | \$2,670,364    | \$4,497,468     | \$67,048                 | \$12,417     | \$79,465      |
| Rio Arriba | \$32,725,955    | \$8,857,470   | \$7,943,607    | \$16,801,078    | \$13,241,515             | \$2,683,363  | \$15,924,878  |
| Roosevelt  | \$7,704,551     | \$3,566,324   | \$3,863,907    | \$7,430,231     | \$230,246                | \$44,075     | \$274,320     |
| San Juan   | \$89,054,738    | \$29,711,525  | \$39,039,465   | \$68,750,989    | \$16,907,181             | \$3,396,568  | \$20,303,748  |
| San Miguel | \$13,310,000    | \$7,928,898   | \$5,381,102    | \$13,310,000    |                          |              |               |
| Sandoval   | \$107,476,313   | \$79,541,120  | \$26,774,991   | \$106,316,111   | \$962,557                | \$197,646    | \$1,160,202   |
| Santa Fe   | \$157,944,353   | \$109,536,180 | \$48,408,173   | \$157,944,353   |                          |              |               |
| Sierra     | \$6,966,738     | \$4,008,461   | \$2,958,277    | \$6,966,738     |                          |              |               |
| Socorro    | \$7,545,003     | \$3,792,795   | \$3,752,208    | \$7,545,003     |                          |              |               |
| Taos       | \$24,093,243    | \$12,901,528  | \$11,191,716   | \$24,093,243    |                          |              |               |
| Torrance   | \$8,431,182     | \$3,984,067   | \$4,447,116    | \$8,431,182     |                          |              |               |
| Union      | \$3,733,455     | \$627,353     | \$2,643,848    | \$3,271,202     | \$390,267                | \$71,986     | \$462,253     |
| Valencia   | \$38,677,157    | \$25,617,080  | \$13,060,077   | \$38,677,157    |                          |              |               |
| Total      | \$1,642,774,379 | \$929,779,057 | \$528,806,372  | \$1,458,585,429 | \$154,189,933            | \$29,999,017 | \$184,188,951 |
| Percent    | 100.0           | 56.6          | 32.2           | 88.8            | 9.4                      | 1.8          | 11.2          |

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.

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Table 3: Distribution of New Mexico Property Tax Obligations by Recipient, 2014 Tax Year

| Recipient                              | Total                  | Residential          | Non-Residential      | Ad Valorem Production & Equipment | Percent of Total |             |                 |                                   |
|--|------------------------|----------------------|----------------------|-----------------------------------|------------------|-------------|-----------------|-----------------------------------|
|  |                        |                      |                      |                                   | Total            | Residential | Non-Residential | Ad Valorem Production & Equipment |
| <b>State Debt Service</b>              | <b>\$76,626,232</b>    | <b>\$42,781,021</b>  | <b>\$23,107,308</b>  | <b>\$10,737,902</b>               | <b>4.7</b>       | <b>2.6</b>  | <b>1.4</b>      | <b>0.7</b>                        |
| County Operating                       | \$468,108,640          | \$217,639,256        | \$178,161,137        | \$72,308,247                      | 28.5             | 13.2        | 10.8            | 4.4                               |
| County Debt Service                    | \$34,679,931           | \$25,502,914         | \$8,939,639          | \$237,378                         | 2.1              | 1.6         | 0.5             | 0.0                               |
| County Other                           | \$5,516,811            | \$3,163,866          | \$1,933,497          | \$419,448                         | 0.3              | 0.2         | 0.1             | 0.0                               |
| <b>Total County</b>                    | <b>\$508,307,553</b>   | <b>\$246,307,589</b> | <b>\$189,034,917</b> | <b>\$72,965,047</b>               | <b>30.9</b>      | <b>15.0</b> | <b>11.5</b>     | <b>4.4</b>                        |
| Municipal Operating                    | \$155,476,700          | \$106,871,695        | \$47,994,420         | \$610,585                         | 9.5              | 6.5         | 2.9             | 0.0                               |
| Municipal Debt Service                 | \$70,564,563           | \$52,097,965         | \$18,465,877         | \$721                             | 4.3              | 3.2         | 1.1             | 0.0                               |
| Municipal Other                        | \$4,149,058            | \$2,875,681          | \$1,273,377          | \$0                               | 0.3              | 0.2         | 0.1             | 0.0                               |
| <b>Total Municipal</b>                 | <b>\$230,188,605</b>   | <b>\$161,844,080</b> | <b>\$67,733,219</b>  | <b>\$611,306</b>                  | <b>14.0</b>      | <b>9.9</b>  | <b>4.1</b>      | <b>0.0</b>                        |
| School District Operating              | \$20,510,347           | \$8,438,005          | \$8,150,040          | \$3,922,302                       | 1.2              | 0.5         | 0.5             | 0.2                               |
| School District Debt Service           | \$255,029,072          | \$150,300,121        | \$82,236,197         | \$22,492,754                      | 15.5             | 9.1         | 5.0             | 1.4                               |
| School District Capital Improvement    | \$110,631,456          | \$61,155,626         | \$33,684,796         | \$15,791,033                      | 6.7              | 3.7         | 2.1             | 1.0                               |
| School District HB-33                  | \$109,698,491          | \$63,684,621         | \$28,818,810         | \$17,195,059                      | 6.7              | 3.9         | 1.8             | 1.0                               |
| School District Educational Technology | \$33,891,781           | \$20,551,209         | \$9,987,342          | \$3,353,230                       | 2.1              | 1.3         | 0.6             | 0.2                               |
| <b>Total School District</b>           | <b>\$529,760,050</b>   | <b>\$304,128,369</b> | <b>\$162,877,282</b> | <b>\$62,754,399</b>               | <b>32.2</b>      | <b>18.5</b> | <b>9.9</b>      | <b>3.8</b>                        |
| Higher Education Operating             | \$126,053,583          | \$65,976,128         | \$38,484,900         | \$21,592,555                      | 7.7              | 4.0         | 2.3             | 1.3                               |
| Higher Education Debt Service          | \$26,263,027           | \$17,204,354         | \$8,440,726          | \$617,946                         | 1.6              | 1.0         | 0.5             | 0.0                               |
| <b>Total Higher Education</b>          | <b>\$152,369,786</b>   | <b>\$83,215,801</b>  | <b>\$46,943,484</b>  | <b>\$22,210,501</b>               | <b>9.3</b>       | <b>5.1</b>  | <b>2.9</b>      | <b>1.4</b>                        |
| Hospital Operating                     | \$142,810,540          | \$91,180,093         | \$38,389,472         | \$13,240,975                      | 8.7              | 5.6         | 2.3             | 0.8                               |
| Hospital Debt Service                  | \$2,360,565            | \$182,342            | \$509,617            | \$1,668,606                       | 0.1              | 0.0         | 0.0             | 0.1                               |
| <b>Total Hospitals</b>                 | <b>\$145,171,105</b>   | <b>\$91,362,435</b>  | <b>\$38,899,089</b>  | <b>\$14,909,581</b>               | <b>8.8</b>       | <b>5.6</b>  | <b>2.4</b>      | <b>0.9</b>                        |
| Conservancy Districts                  | \$351,064              | \$140,101            | \$210,963            | \$0                               | 0.0              | 0.0         | 0.0             | 0.0                               |
| <b>Grand Total</b>                     | <b>\$1,642,774,379</b> | <b>\$929,779,057</b> | <b>\$528,806,372</b> | <b>\$184,188,951</b>              | <b>100.0</b>     | <b>56.6</b> | <b>32.2</b>     | <b>11.2</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 -- 2014 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  | 92.1         | 88.4         | 94.2            | 99.1                              |
| Debt Service  | 6.8          | 10.4         | 4.7             | 0.3                               |
| Other   | 1.1          | 1.3          | 1.0             | 0.6                               |
| <b>Total</b>  | <b>100.0</b> | <b>100.0</b> | <b>100.0</b>    | <b>100.0</b>                      |
| <b>Municipal Obligations -- Percent Funding:</b>        |              |              |                 |                                   |
| Operations  | 67.5         | 66.0         | 70.9            | 99.9                              |
| Debt Service  | 30.7         | 32.2         | 27.3            | 0.1                               |
| Other   | 1.8          | 1.8          | 1.9             | 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  | 3.9          | 2.8          | 5.0             | 6.3                               |
| Debt Service  | 48.1         | 49.4         | 50.5            | 35.8                              |
| Capital Improvement                                     | 20.9         | 20.1         | 20.7            | 25.2                              |
| School Building (HB-33)                                 | 20.7         | 20.9         | 17.7            | 27.4                              |
| Education Technology                                    | 6.4          | 6.8          | 6.1             | 5.3                               |
| <b>Total</b>  | <b>100.0</b> | <b>100.0</b> | <b>100.0</b>    | <b>100.0</b>                      |
| <b>Higher Education Obligations -- Percent Funding:</b> |              |              |                 |                                   |
| Operations:   | 82.7         | 79.3         | 82.0            | 97.2                              |
| Debt Service  | 17.2         | 20.7         | 18.0            | 2.8                               |
| <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:   | 98.4         | 99.8         | 98.7            | 88.8                              |
| Debt Service  | 1.6          | 0.2          | 1.3             | 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 2014 Tax Year

| Property Classification         | Within                  | Outside                 | Total                   |
|---------------------------------|-------------------------|-------------------------|-------------------------|
|                                 | Municipalities          | Municipalities          |                         |
| Residential                     | \$21,127,220,291        | \$10,447,485,188        | \$31,574,705,479        |
| Percent of Total Residential    | 66.9                    | 33.1                    | 100.0                   |
| Non-residential                 | \$9,093,196,765         | \$15,805,562,424        | \$24,898,759,188        |
| Percent of Total Nonresidential | 36.5                    | 63.5                    | 100.0                   |
| <b>Totals*</b>                  | <b>\$30,220,417,056</b> | <b>\$26,253,047,612</b> | <b>\$56,473,464,667</b> |
| Percent Residential             | 69.9                    | 39.8                    | 53.5                    |
| Percent Nonresidential          | 30.1                    | 60.2                    | 46.5                    |
| <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.

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**Table 6: Weighted Average Property Tax Rates by County in Mills<sup>1</sup>  
2014 Tax Year<sup>2</sup>**

| County     | Residential | Nonresidential | Ad Valorem |           |
|------------|-------------|----------------|------------|-----------|
|            |             |                | Production | Equipment |
| Bernalillo | 39.471      | 44.480         | N/A        | N/A       |
| Catron     | 16.293      | 19.394         | N/A        | N/A       |
| Chaves     | 23.550      | 26.658         | 23.281     | 23.294    |
| Cibola     | 30.666      | 33.587         | N/A        | N/A       |
| Colfax     | 20.374      | 24.411         | 20.402     | 20.402    |
| Curry      | 22.094      | 22.121         | N/A        | N/A       |
| De Baca    | 24.079      | 23.795         | N/A        | N/A       |
| Dona Ana   | 27.052      | 31.402         | N/A        | N/A       |
| Eddy       | 21.324      | 21.212         | 19.965     | 19.971    |
| Grant      | 16.350      | 22.187         | 21.957     | N/A       |
| Guadalupe  | 26.620      | 28.581         | N/A        | N/A       |
| Harding    | 18.399      | 21.394         | 21.655     | 21.652    |
| Hidalgo    | 19.216      | 21.691         | N/A        | N/A       |
| Lea        | 24.880      | 28.296         | 26.806     | 26.777    |
| Lincoln    | 23.030      | 25.552         | N/A        | N/A       |
| Los Alamos | 22.584      | 25.652         | N/A        | N/A       |
| Luna       | 22.010      | 23.115         | N/A        | N/A       |
| McKinley   | 31.753      | 35.045         | 32.791     | 32.791    |
| Mora       | 18.812      | 23.582         | N/A        | N/A       |
| Otero      | 22.071      | 27.780         | N/A        | N/A       |
| Quay       | 24.864      | 26.871         | 20.322     | 20.322    |
| Rio Arriba | 17.787      | 26.054         | 25.193     | 25.211    |
| Roosevelt  | 23.620      | 21.573         | 17.699     | 17.778    |
| San Juan   | 22.132      | 25.514         | 24.546     | 24.546    |
| San Miguel | 21.513      | 29.861         | N/A        | N/A       |
| Sandoval   | 32.762      | 35.631         | 29.228     | 29.228    |
| Santa Fe   | 22.310      | 30.149         | N/A        | N/A       |
| Sierra     | 22.454      | 24.657         | N/A        | N/A       |
| Socorro    | 28.497      | 30.612         | N/A        | N/A       |
| Taos       | 15.231      | 20.889         | N/A        | N/A       |
| Torrance   | 23.717      | 23.314         | N/A        | N/A       |
| Union      | 17.768      | 18.818         | 17.260     | 17.260    |
| Valencia   | 27.575      | 33.718         | N/A        | N/A       |
| Mean       | 29.447      | 31.100         | 23.323     | 23.355    |
| Median     | 22.454      | 25.552         | 21.957     | 22.473    |

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: Grant County only has Copper Production.

**Table 7: Approximate Property Tax Obligations as a Percent of  
Assessed Value by County, 2014 Tax Year<sup>1</sup>**

| County     | Residential | Nonresidential | Ad Valorem |           | All Property Types |
|------------|-------------|----------------|------------|-----------|--------------------|
|            |             |                | Production | Equipment |                    |
| Bernalillo | 1.316       | 1.483          | N/A        | N/A       | 1.358              |
| Catron     | 0.543       | 0.646          | N/A        | N/A       | 0.583              |
| Chaves     | 0.785       | 0.889          | 0.776      | 0.776     | 0.826              |
| Cibola     | 1.022       | 1.120          | N/A        | N/A       | 1.083              |
| Colfax     | 0.679       | 0.814          | 0.680      | 0.680     | 0.725              |
| Curry      | 0.736       | 0.737          | N/A        | N/A       | 0.737              |
| De Baca    | 0.803       | 0.793          | N/A        | N/A       | 0.795              |
| Dona Ana   | 0.902       | 1.047          | N/A        | N/A       | 0.949              |
| Eddy       | 0.711       | 0.707          | 0.666      | 0.666     | 0.681              |
| Grant      | 0.545       | 0.740          | 0.732      | N/A       | 0.639              |
| Guadalupe  | 0.887       | 0.953          | N/A        | N/A       | 0.938              |
| Harding    | 0.613       | 0.713          | 0.722      | 0.722     | 0.712              |
| Hidalgo    | 0.641       | 0.723          | N/A        | N/A       | 0.711              |
| Lea        | 0.829       | 0.943          | 0.894      | 0.893     | 0.898              |
| Lincoln    | 0.768       | 0.852          | N/A        | N/A       | 0.793              |
| Los Alamos | 0.753       | 0.855          | N/A        | N/A       | 0.767              |
| Luna       | 0.734       | 0.771          | N/A        | N/A       | 0.755              |
| McKinley   | 1.058       | 1.168          | 1.093      | 1.093     | 1.133              |
| Mora       | 0.627       | 0.786          | N/A        | N/A       | 0.701              |
| Otero      | 0.736       | 0.926          | N/A        | N/A       | 0.796              |
| Quay       | 0.829       | 0.896          | 0.677      | 0.677     | 0.863              |
| Rio Arriba | 0.593       | 0.868          | 0.840      | 0.840     | 0.760              |
| Roosevelt  | 0.787       | 0.719          | 0.590      | 0.593     | 0.743              |
| San Juan   | 0.738       | 0.850          | 0.818      | 0.818     | 0.802              |
| San Miguel | 0.717       | 0.995          | N/A        | N/A       | 0.808              |
| Sandoval   | 1.092       | 1.188          | 0.974      | 0.974     | 1.113              |
| Santa Fe   | 0.744       | 1.005          | N/A        | N/A       | 0.808              |
| Sierra     | 0.748       | 0.822          | N/A        | N/A       | 0.778              |
| Socorro    | 0.950       | 1.020          | N/A        | N/A       | 0.984              |
| Taos       | 0.508       | 0.696          | N/A        | N/A       | 0.581              |
| Torrance   | 0.791       | 0.777          | N/A        | N/A       | 0.783              |
| Union      | 0.592       | 0.627          | 0.575      | 0.575     | 0.614              |
| Valencia   | 0.919       | 1.124          | N/A        | N/A       | 0.979              |
| Total      | 0.982       | 1.037          | 0.777      | 0.778     | 0.970              |

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.

**Table 8**  
**New Mexico County Operating Rates -- Imposed and**  
**Remaining Authority in Mills, 2014 Tax Year**

| County            | Residential   | Nonresidential | Ad Valorem<br>Production<br>& Equipment | Imposed<br>Operating<br>Rate | Remaining<br>Authority <sup>1</sup> |
|-------------------|---------------|----------------|---|------------------------------|-------------------------------------|
| Bernalillo        | 7.254         | 10.750         | N/A                                     | 10.750                       | 1.100                               |
| <b>Catron</b>     | <b>9.642</b>  | <b>11.850</b>  | <b>N/A</b>                              | <b>11.850</b>                | <b>0.000</b>                        |
| Chaves            | 6.526         | 10.350         | 10.350                                  | 10.350                       | 1.500                               |
| <b>Cibola</b>     | <b>8.664</b>  | <b>11.526</b>  | <b>N/A</b>                              | <b>11.850</b>                | <b>0.000</b>                        |
| Colfax            | 7.120         | 10.350         | 10.350                                  | 10.350                       | 1.500                               |
| Curry             | 8.816         | 9.850          | N/A                                     | 9.850                        | 2.000                               |
| <b>De Baca</b>    | <b>10.583</b> | <b>10.759</b>  | <b>N/A</b>                              | <b>11.850</b>                | <b>0.000</b>                        |
| <b>Dona Ana</b>   | <b>9.170</b>  | <b>11.850</b>  | <b>N/A</b>                              | <b>11.850</b>                | <b>0.000</b>                        |
| Eddy              | 6.122         | 7.500          | 7.500                                   | 7.500                        | 4.350                               |
| <b>Grant</b>      | <b>6.245</b>  | <b>11.850</b>  | <b>11.850</b>                           | <b>11.850</b>                | <b>0.000</b>                        |
| <b>Guadalupe</b>  | <b>8.921</b>  | <b>11.850</b>  | <b>11.850</b>                           | <b>11.850</b>                | <b>0.000</b>                        |
| Harding           | 8.564         | 10.665         | 10.850                                  | 10.850                       | 1.000                               |
| <b>Hidalgo</b>    | <b>9.586</b>  | <b>11.850</b>  | <b>N/A</b>                              | <b>11.850</b>                | <b>0.000</b>                        |
| Lea               | 7.318         | 10.600         | 10.600                                  | 10.600                       | 1.250                               |
| Lincoln           | 5.169         | 7.874          | N/A                                     | 11.600                       | 0.250                               |
| Los Alamos        | 5.942         | 8.850          | N/A                                     | 8.850                        | 3.000                               |
| <b>Luna</b>       | <b>9.874</b>  | <b>11.478</b>  | <b>N/A</b>                              | <b>11.850</b>                | <b>0.000</b>                        |
| <b>McKinley</b>   | <b>5.895</b>  | <b>11.850</b>  | <b>11.850</b>                           | <b>11.850</b>                | <b>0.000</b>                        |
| <b>Mora</b>       | <b>7.072</b>  | <b>11.177</b>  | <b>N/A</b>                              | <b>11.850</b>                | <b>0.000</b>                        |
| <b>Otero</b>      | <b>6.946</b>  | <b>11.850</b>  | <b>N/A</b>                              | <b>11.850</b>                | <b>0.000</b>                        |
| <b>Quay</b>       | <b>8.476</b>  | <b>10.350</b>  | <b>10.350</b>                           | <b>11.850</b>                | <b>0.000</b>                        |
| <b>Rio Arriba</b> | <b>4.372</b>  | <b>11.850</b>  | <b>11.850</b>                           | <b>11.850</b>                | <b>0.000</b>                        |
| Roosevelt         | 10.349        | 10.850         | 10.850                                  | 10.850                       | 1.000                               |
| San Juan          | 5.731         | 8.000          | 8.500                                   | 8.500                        | 3.350                               |
| <b>San Miguel</b> | <b>5.420</b>  | <b>11.850</b>  | <b>N/A</b>                              | <b>11.850</b>                | <b>0.000</b>                        |
| Sandoval          | 6.240         | 10.350         | 10.350                                  | 10.350                       | 1.500                               |
| <b>Santa Fe</b>   | <b>5.911</b>  | <b>11.850</b>  | <b>N/A</b>                              | <b>11.850</b>                | <b>0.000</b>                        |
| <b>Sierra</b>     | <b>9.419</b>  | <b>11.850</b>  | <b>N/A</b>                              | <b>11.850</b>                | <b>0.000</b>                        |
| <b>Socorro</b>    | <b>8.987</b>  | <b>11.850</b>  | <b>N/A</b>                              | <b>11.850</b>                | <b>0.000</b>                        |
| <b>Taos</b>       | <b>5.758</b>  | <b>10.653</b>  | <b>N/A</b>                              | <b>11.850</b>                | <b>0.000</b>                        |
| <b>Torrance</b>   | <b>10.917</b> | <b>11.589</b>  | <b>N/A</b>                              | <b>11.850</b>                | <b>0.000</b>                        |
| Union             | 6.995         | 9.150          | 9.150                                   | 9.150                        | 2.700                               |
| <b>Valencia</b>   | <b>6.940</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.

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**Table 9**  
**Per Capita Property Tax Obligations by New Mexico County, 2014 Tax Year**

| County        | Estimated Population, 2012 <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    | 673,460                                 | \$888   | \$643       | \$245           | \$888    |                          |           |          |
| Catron        | 3,658                                   | \$581   | \$335       | \$246           | \$581    |                          |           |          |
| Chaves        | 65,784                                  | \$442   | \$213       | \$190           | \$403    | \$32                     | \$6       | \$39     |
| Cibola        | 27,334                                  | \$387   | \$137       | \$250           | \$387    |                          |           |          |
| Colfax        | 13,223                                  | \$1,057   | \$576       | \$405           | \$981    | \$65                     | \$12      | \$76     |
| Curry         | 49,938                                  | \$350   | \$219       | \$131           | \$350    |                          |           |          |
| De Baca       | 1,927                                   | \$831   | \$179       | \$652           | \$831    |                          |           |          |
| Dona Ana      | 214,445                                 | \$527   | \$338       | \$189           | \$527    |                          |           |          |
| Eddy          | 54,419                                  | \$1,936   | \$219       | \$511           | \$731    | \$1,004                  | \$201     | \$1,205  |
| Grant         | 29,388                                  | \$516   | \$225       | \$153           | \$378    | \$138                    |           | \$138    |
| Guadalupe     | 4,603                                   | \$792   | \$172       | \$620           | \$792    |                          |           |          |
| Harding       | 707                                     | \$3,767   | \$122       | \$2,537         | \$2,659  | \$932                    | \$177     | \$1,108  |
| Hidalgo       | 4,794                                   | \$712   | \$93        | \$619           | \$712    |                          |           |          |
| Lea           | 66,338                                  | \$1,701   | \$182       | \$435           | \$618    | \$904                    | \$180     | \$1,084  |
| Lincoln       | 20,309                                  | \$1,364   | \$919       | \$445           | \$1,364  |                          |           |          |
| Los Alamos    | 18,159                                  | \$844   | \$710       | \$133           | \$844    |                          |           |          |
| Luna          | 25,041                                  | \$497   | \$209       | \$288           | \$497    |                          |           |          |
| McKinley      | 73,016                                  | \$386   | \$116       | \$269           | \$384    | \$1                      | \$0       | \$1      |
| Mora          | 4,705                                   | \$564   | \$270       | \$294           | \$564    |                          |           |          |
| Otero         | 66,041                                  | \$385   | \$244       | \$141           | \$385    |                          |           |          |
| Quay          | 8,769                                   | \$522   | \$208       | \$305           | \$513    | \$8                      | \$1       | \$9      |
| Rio Arriba    | 40,318                                  | \$812   | \$220       | \$197           | \$417    | \$328                    | \$67      | \$395    |
| Roosevelt     | 20,419                                  | \$377   | \$175       | \$189           | \$364    | \$11                     | \$2       | \$13     |
| San Juan      | 135,588                                 | \$657   | \$219       | \$288           | \$507    | \$125                    | \$25      | \$150    |
| San Miguel    | 128,529                                 | \$104   | \$62        | \$42            | \$104    |                          |           |          |
| Sandoval      | 28,891                                  | \$3,720   | \$2,753     | \$927           | \$3,680  | \$33                     | \$7       | \$40     |
| Santa Fe      | 146,375                                 | \$1,079   | \$748       | \$331           | \$1,079  |                          |           |          |
| Sierra        | 11,895                                  | \$586   | \$337       | \$249           | \$586    |                          |           |          |
| Socorro       | 17,603                                  | \$429   | \$215       | \$213           | \$429    |                          |           |          |
| Taos          | 32,779                                  | \$735   | \$394       | \$341           | \$735    |                          |           |          |
| Torrance      | 16,021                                  | \$526   | \$249       | \$278           | \$526    |                          |           |          |
| Union         | 4,431                                   | \$843   | \$142       | \$597           | \$738    | \$88                     | \$16      | \$104    |
| Valencia      | 76,631                                  | \$505   | \$334       | \$170           | \$505    |                          |           |          |
| Total/Average | 2,085,538                               | \$788   | \$446       | \$254           | \$698    | \$74                     | \$14      | \$88     |

<sup>1</sup>Source: New Mexico County Populations from the Census Bureau, published by the University of New Mexico's Bureau of Business and Economic Research: <http://bber.unm.edu/demograp2.htm>

<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, 2014 Tax Year**

| County     | Collection Rate* | County     | Collection Rate* |
|------------|------------------|------------|------------------|
| Bernalillo | 98.18%           | McKinley   | 98.20%           |
| Catron     | 99.14%           | Mora       | 93.83%           |
| Chaves     | 98.15%           | Otero      | 96.83%           |
| Cibola     | 85.94%           | Quay       | 95.87%           |
| Colfax     | 93.09%           | Rio Arriba | 91.56%           |
| Curry      | 98.20%           | Roosevelt  | 97.94%           |
| De Baca    | 97.39%           | San Juan   | 98.45%           |
| Dona Ana   | 97.37%           | San Miguel | 91.17%           |
| Eddy       | 97.28%           | Sandoval   | 95.62%           |
| Grant      | 93.45%           | Santa Fe   | 97.73%           |
| Guadalupe  | 96.18%           | Sierra     | 96.20%           |
| Harding    | 81.22%           | Socorro    | 93.08%           |
| Hidalgo    | 95.02%           | Taos       | 95.21%           |
| Lea        | 98.51%           | Torrance   | 94.85%           |
| Lincoln    | 97.62%           | Union      | 98.58%           |
| Los Alamos | 99.15%           | Valencia   | 94.76%           |
| Luna       | 94.14%           | Average    | 95.45%           |

Information source: DFA rate certificate files.

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

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**Table 11: Net Taxable Value by New Mexico County, 2014 Tax Year  
Percent of Statewide Total and Rank**

| County     | Total | Rank | Non-residential |      |             |      |          |      | Ad Valorem |           |          |      |
|------------|-------|------|-----------------|------|-------------|------|----------|------|------------|-----------|----------|------|
|            |       |      | Residential     | Rank | residential | Rank | Subtotal | Rank | Production | Equipment | Subtotal | Rank |
| Bernalillo | 26.0  | 1    | 34.7            | 1    | 21.8        | 1    | 30.2     | 1    |            |           |          | N/A  |
| Catron     | 0.2   | 32   | 0.2             | 26   | 0.3         | 33   | 0.3      | 31   |            |           |          | N/A  |
| Chaves     | 2.1   | 11   | 1.9             | 10   | 2.8         | 10   | 2.2      | 12   | 1.4        | 1.4       | 1.4      | 6    |
| Cibola     | 0.6   | 23   | 0.4             | 25   | 1.2         | 18   | 0.7      | 23   |            |           |          | N/A  |
| Colfax     | 1.1   | 18   | 1.2             | 17   | 1.3         | 17   | 1.2      | 18   | 0.6        | 0.6       | 0.6      | 7    |
| Curry      | 1.4   | 16   | 1.6             | 14   | 1.7         | 16   | 1.6      | 15   |            |           |          | N/A  |
| De Baca    | 0.1   | 33   | 0.0             | 32   | 0.3         | 32   | 0.1      | 33   |            |           |          | N/A  |
| Dona Ana   | 7.0   | 5    | 8.5             | 3    | 7.6         | 5    | 8.2      | 3    |            |           |          | N/A  |
| Eddy       | 9.1   | 3    | 1.8             | 12   | 7.7         | 4    | 3.9      | 6    | 41.4       | 42.7      | 41.6     | 1    |
| Grant      | 1.4   | 15   | 1.3             | 16   | 1.2         | 19   | 1.2      | 17   | 2.8        |           | 2.3      | 5    |
| Guadalupe  | 0.2   | 29   | 0.1             | 30   | 0.6         | 27   | 0.3      | 29   |            |           |          | N/A  |
| Harding    | 0.2   | 31   | 0.0             | 33   | 0.5         | 30   | 0.2      | 32   | 0.5        | 0.4       | 0.5      | 9    |
| Hidalgo    | 0.3   | 28   | 0.1             | 31   | 0.8         | 24   | 0.3      | 28   |            |           |          | N/A  |
| Lea        | 7.4   | 4    | 1.5             | 15   | 6.0         | 6    | 3.1      | 7    | 33.8       | 34.7      | 34.0     | 2    |
| Lincoln    | 2.1   | 12   | 2.6             | 8    | 2.1         | 12   | 2.4      | 10   |            |           |          | N/A  |
| Los Alamos | 1.2   | 17   | 1.8             | 11   | 0.6         | 29   | 1.4      | 16   |            |           |          | N/A  |
| Luna       | 1.0   | 19   | 0.8             | 20   | 1.8         | 14   | 1.1      | 19   |            |           |          | N/A  |
| McKinley   | 1.5   | 14   | 0.8             | 19   | 3.3         | 8    | 1.7      | 13   | 0.0        | 0.0       | 0.0      | 13   |
| Mora       | 0.2   | 30   | 0.2             | 28   | 0.3         | 31   | 0.3      | 30   |            |           |          | N/A  |
| Otero      | 1.9   | 13   | 2.3             | 9    | 2.0         | 13   | 2.2      | 11   |            |           |          | N/A  |
| Quay       | 0.3   | 27   | 0.2             | 27   | 0.6         | 28   | 0.4      | 27   | 0.0        | 0.0       | 0.0      | 12   |
| Rio Arriba | 2.5   | 8    | 1.6             | 13   | 1.8         | 15   | 1.7      | 14   | 8.0        | 8.3       | 8.0      | 4    |
| Roosevelt  | 0.6   | 22   | 0.5             | 23   | 1.1         | 22   | 0.7      | 22   | 0.2        | 0.2       | 0.2      | 11   |
| San Juan   | 6.6   | 6    | 4.3             | 5    | 9.0         | 3    | 5.9      | 5    | 10.4       | 10.8      | 10.5     | 3    |
| San Miguel | 1.0   | 20   | 1.2             | 18   | 1.1         | 21   | 1.1      | 20   |            |           |          | N/A  |
| Sandoval   | 5.7   | 7    | 7.7             | 4    | 4.4         | 7    | 6.5      | 4    | 0.5        | 0.5       | 0.5      | 8    |
| Santa Fe   | 11.5  | 2    | 15.5            | 2    | 9.4         | 2    | 13.4     | 2    |            |           |          | N/A  |
| Sierra     | 0.5   | 24   | 0.6             | 21   | 0.7         | 26   | 0.6      | 24   |            |           |          | N/A  |
| Socorro    | 0.5   | 25   | 0.4             | 24   | 0.7         | 25   | 0.5      | 25   |            |           |          | N/A  |
| Taos       | 2.4   | 9    | 2.7             | 7    | 3.2         | 9    | 2.8      | 8    |            |           |          | N/A  |
| Torrance   | 0.6   | 21   | 0.5             | 22   | 1.1         | 20   | 0.7      | 21   |            |           |          | N/A  |
| Union      | 0.4   | 26   | 0.1             | 29   | 0.8         | 23   | 0.4      | 26   | 0.3        | 0.3       | 0.3      | 10   |
| Valencia   | 2.3   | 10   | 2.9             | 6    | 2.3         | 11   | 2.7      | 9    |            |           |          | 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, 2014 Tax Year  
Percent of Statewide Total and Rank**

| County     | Total | Rank | Non-residential |      |             |      |          |      | Ad Valorem |           |          |      |
|------------|-------|------|-----------------|------|-------------|------|----------|------|------------|-----------|----------|------|
|            |       |      | Residential     | Rank | residential | Rank | Subtotal | Rank | Production | Equipment | Subtotal | Rank |
| Bernalillo | 36.4  | 1    | 46.6            | 1    | 31.2        | 1    | 41.0     | 1    |            |           |          | N/A  |
| Catron     | 0.1   | 32   | 0.1             | 28   | 0.2         | 33   | 0.1      | 31   |            |           |          | N/A  |
| Chaves     | 1.8   | 10   | 1.5             | 9    | 2.4         | 10   | 1.8      | 11   | 1.4        | 1.4       | 1.4      | 6    |
| Cibola     | 0.6   | 21   | 0.4             | 24   | 1.3         | 16   | 0.7      | 21   |            |           |          | N/A  |
| Colfax     | 0.9   | 18   | 0.8             | 18   | 1.0         | 19   | 0.9      | 18   | 0.6        | 0.5       | 0.5      | 8    |
| Curry      | 1.1   | 15   | 1.2             | 14   | 1.2         | 17   | 1.2      | 14   |            |           |          | N/A  |
| De Baca    | 0.1   | 33   | 0.0             | 32   | 0.2         | 32   | 0.1      | 33   |            |           |          | N/A  |
| Dona Ana   | 6.9   | 3    | 7.8             | 4    | 7.7         | 3    | 7.7      | 3    |            |           |          | N/A  |
| Eddy       | 6.4   | 6    | 1.3             | 13   | 5.3         | 6    | 2.7      | 7    | 35.4       | 36.5      | 35.6     | 2    |
| Grant      | 0.9   | 17   | 0.7             | 19   | 0.9         | 20   | 0.8      | 20   | 2.6        |           | 2.2      | 5    |
| Guadalupe  | 0.2   | 28   | 0.1             | 29   | 0.5         | 26   | 0.2      | 27   |            |           |          | N/A  |
| Harding    | 0.2   | 30   | 0.0             | 33   | 0.3         | 30   | 0.1      | 32   | 0.4        | 0.4       | 0.4      | 9    |
| Hidalgo    | 0.2   | 29   | 0.0             | 31   | 0.6         | 24   | 0.2      | 28   |            |           |          | N/A  |
| Lea        | 6.9   | 4    | 1.3             | 12   | 5.5         | 5    | 2.8      | 6    | 38.9       | 39.7      | 39.0     | 1    |
| Lincoln    | 1.7   | 12   | 2.0             | 7    | 1.7         | 13   | 1.9      | 10   |            |           |          | N/A  |
| Los Alamos | 0.9   | 16   | 1.4             | 10   | 0.5         | 29   | 1.1      | 16   |            |           |          | N/A  |
| Luna       | 0.8   | 20   | 0.6             | 20   | 1.4         | 15   | 0.9      | 19   |            |           |          | N/A  |
| McKinley   | 1.7   | 11   | 0.9             | 16   | 3.7         | 8    | 1.9      | 9    | 0.1        | 0.1       | 0.1      | 12   |
| Mora       | 0.2   | 31   | 0.1             | 27   | 0.3         | 31   | 0.2      | 30   |            |           |          | N/A  |
| Otero      | 1.5   | 13   | 1.7             | 8    | 1.8         | 12   | 1.7      | 12   |            |           |          | N/A  |
| Quay       | 0.3   | 26   | 0.2             | 26   | 0.5         | 27   | 0.3      | 26   | 0.0        | 0.0       | 0.0      | 13   |
| Rio Arriba | 2.0   | 9    | 1.0             | 15   | 1.5         | 14   | 1.2      | 15   | 8.6        | 8.9       | 8.6      | 4    |
| Roosevelt  | 0.5   | 23   | 0.4             | 25   | 0.7         | 22   | 0.5      | 24   | 0.1        | 0.1       | 0.1      | 11   |
| San Juan   | 5.4   | 7    | 3.2             | 5    | 7.4         | 4    | 4.7      | 5    | 11.0       | 11.3      | 11.0     | 3    |
| San Miguel | 0.8   | 19   | 0.9             | 17   | 1.0         | 18   | 0.9      | 17   |            |           |          | N/A  |
| Sandoval   | 6.5   | 5    | 8.6             | 3    | 5.1         | 7    | 7.3      | 4    | 0.6        | 0.7       | 0.6      | 7    |
| Santa Fe   | 9.6   | 2    | 11.8            | 2    | 9.2         | 2    | 10.8     | 2    |            |           |          | N/A  |
| Sierra     | 0.4   | 25   | 0.4             | 21   | 0.6         | 25   | 0.5      | 25   |            |           |          | N/A  |
| Socorro    | 0.5   | 24   | 0.4             | 23   | 0.7         | 23   | 0.5      | 23   |            |           |          | N/A  |
| Taos       | 1.5   | 14   | 1.4             | 11   | 2.1         | 11   | 1.7      | 13   |            |           |          | N/A  |
| Torrance   | 0.5   | 22   | 0.4             | 22   | 0.8         | 21   | 0.6      | 22   |            |           |          | N/A  |
| Union      | 0.2   | 27   | 0.1             | 30   | 0.5         | 28   | 0.2      | 29   | 0.3        | 0.2       | 0.3      | 10   |
| Valencia   | 2.4   | 8    | 2.8             | 6    | 2.5         | 9    | 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.

Department of Finance and Administration  
2014 Property Tax

Table 13: Net Taxable Value by New Mexico County, 2014 Tax Year  
Percent of County Total

| County     | Total | Non-        |             |          | Ad Valorem |           |          |
|------------|-------|-------------|-------------|----------|------------|-----------|----------|
|            |       | Residential | residential | Subtotal | Production | Equipment | Subtotal |
| Bernalillo | 100.0 | 74.7        | 25.3        | 100.0    | 0.0        | 0.0       | 0.0      |
| Catron     | 100.0 | 61.8        | 38.2        | 100.0    | 0.0        | 0.0       | 0.0      |
| Chaves     | 100.0 | 50.7        | 39.9        | 90.6     | 7.8        | 1.6       | 9.4      |
| Cibola     | 100.0 | 37.4        | 62.6        | 100.0    | 0.0        | 0.0       | 0.0      |
| Colfax     | 100.0 | 58.2        | 34.1        | 92.3     | 6.5        | 1.2       | 7.7      |
| Curry      | 100.0 | 62.7        | 37.3        | 100.0    | 0.0        | 0.0       | 0.0      |
| De Baca    | 100.0 | 21.3        | 78.7        | 100.0    | 0.0        | 0.0       | 0.0      |
| Dona Ana   | 100.0 | 67.5        | 32.5        | 100.0    | 0.0        | 0.0       | 0.0      |
| Eddy       | 100.0 | 10.9        | 25.4        | 36.3     | 53.1       | 10.6      | 63.7     |
| Grant      | 100.0 | 51.0        | 25.6        | 76.7     | 23.3       | 0.0       | 23.3     |
| Guadalupe  | 100.0 | 23.0        | 77.0        | 100.0    | 0.0        | 0.0       | 0.0      |
| Harding    | 100.0 | 3.8         | 67.2        | 71.0     | 24.4       | 4.6       | 29.0     |
| Hidalgo    | 100.0 | 14.5        | 85.5        | 100.0    | 0.0        | 0.0       | 0.0      |
| Lea        | 100.0 | 11.6        | 24.4        | 36.0     | 53.4       | 10.6      | 64.0     |
| Lincoln    | 100.0 | 69.6        | 30.4        | 100.0    | 0.0        | 0.0       | 0.0      |
| Los Alamos | 100.0 | 85.8        | 14.2        | 100.0    | 0.0        | 0.0       | 0.0      |
| Luna       | 100.0 | 43.2        | 56.8        | 100.0    | 0.0        | 0.0       | 0.0      |
| McKinley   | 100.0 | 32.1        | 67.6        | 99.6     | 0.3        | 0.1       | 0.4      |
| Mora       | 100.0 | 53.4        | 46.6        | 100.0    | 0.0        | 0.0       | 0.0      |
| Otero      | 100.0 | 68.5        | 31.5        | 100.0    | 0.0        | 0.0       | 0.0      |
| Quay       | 100.0 | 41.6        | 56.2        | 97.8     | 1.9        | 0.3       | 2.2      |
| Rio Arriba | 100.0 | 34.7        | 21.2        | 56.0     | 36.6       | 7.4       | 44.0     |
| Roosevelt  | 100.0 | 43.7        | 51.8        | 95.5     | 3.8        | 0.7       | 4.5      |
| San Juan   | 100.0 | 36.3        | 41.4        | 77.6     | 18.6       | 3.7       | 22.4     |
| San Miguel | 100.0 | 67.2        | 32.8        | 100.0    | 0.0        | 0.0       | 0.0      |
| Sandoval   | 100.0 | 75.4        | 23.3        | 98.8     | 1.0        | 0.2       | 1.2      |
| Santa Fe   | 100.0 | 75.4        | 24.6        | 100.0    | 0.0        | 0.0       | 0.0      |
| Sierra     | 100.0 | 59.8        | 40.2        | 100.0    | 0.0        | 0.0       | 0.0      |
| Socorro    | 100.0 | 52.1        | 47.9        | 100.0    | 0.0        | 0.0       | 0.0      |
| Taos       | 100.0 | 61.3        | 38.7        | 100.0    | 0.0        | 0.0       | 0.0      |
| Torrance   | 100.0 | 46.8        | 53.2        | 100.0    | 0.0        | 0.0       | 0.0      |
| Union      | 100.0 | 17.4        | 69.4        | 86.8     | 11.2       | 2.1       | 13.2     |
| Valencia   | 100.0 | 70.6        | 29.4        | 100.0    | 0.0        | 0.0       | 0.0      |
| Average    | 100.0 | 55.9        | 30.1        | 86.0     | 11.7       | 2.3       | 14.0     |

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

Table 14: Property Tax Obligations by New Mexico County, 2014 Tax Year  
Percent of County Total

| County     | Total | Non-        |             |          | Ad Valorem |           |          |
|------------|-------|-------------|-------------|----------|------------|-----------|----------|
|            |       | Residential | residential | Subtotal | Production | Equipment | Subtotal |
| Bernalillo | 100.0 | 72.4        | 27.6        | 100.0    | 0.0        | 0.0       | 0.0      |
| Catron     | 100.0 | 57.6        | 42.4        | 100.0    | 0.0        | 0.0       | 0.0      |
| Chaves     | 100.0 | 48.2        | 43.0        | 91.2     | 7.3        | 1.5       | 8.8      |
| Cibola     | 100.0 | 35.3        | 64.7        | 100.0    | 0.0        | 0.0       | 0.0      |
| Colfax     | 100.0 | 54.5        | 38.3        | 92.8     | 6.1        | 1.1       | 7.2      |
| Curry      | 100.0 | 62.7        | 37.3        | 100.0    | 0.0        | 0.0       | 0.0      |
| De Baca    | 100.0 | 21.5        | 78.5        | 100.0    | 0.0        | 0.0       | 0.0      |
| Dona Ana   | 100.0 | 64.1        | 35.9        | 100.0    | 0.0        | 0.0       | 0.0      |
| Eddy       | 100.0 | 11.3        | 26.4        | 37.8     | 51.8       | 10.4      | 62.2     |
| Grant      | 100.0 | 43.5        | 29.7        | 73.2     | 26.8       | 0.0       | 26.8     |
| Guadalupe  | 100.0 | 21.7        | 78.3        | 100.0    | 0.0        | 0.0       | 0.0      |
| Harding    | 100.0 | 3.2         | 67.3        | 70.6     | 24.7       | 4.7       | 29.4     |
| Hidalgo    | 100.0 | 13.1        | 86.9        | 100.0    | 0.0        | 0.0       | 0.0      |
| Lea        | 100.0 | 10.7        | 25.6        | 36.3     | 53.1       | 10.6      | 63.7     |
| Lincoln    | 100.0 | 67.4        | 32.6        | 100.0    | 0.0        | 0.0       | 0.0      |
| Los Alamos | 100.0 | 84.2        | 15.8        | 100.0    | 0.0        | 0.0       | 0.0      |
| Luna       | 100.0 | 42.0        | 58.0        | 100.0    | 0.0        | 0.0       | 0.0      |
| McKinley   | 100.0 | 30.0        | 69.7        | 99.7     | 0.3        | 0.1       | 0.3      |
| Mora       | 100.0 | 47.8        | 52.2        | 100.0    | 0.0        | 0.0       | 0.0      |
| Otero      | 100.0 | 63.3        | 36.7        | 100.0    | 0.0        | 0.0       | 0.0      |
| Quay       | 100.0 | 39.9        | 58.3        | 98.3     | 1.5        | 0.3       | 1.7      |
| Rio Arriba | 100.0 | 27.1        | 24.3        | 51.3     | 40.5       | 8.2       | 48.7     |
| Roosevelt  | 100.0 | 46.3        | 50.2        | 96.4     | 3.0        | 0.6       | 3.6      |
| San Juan   | 100.0 | 33.4        | 43.8        | 77.2     | 19.0       | 3.8       | 22.8     |
| San Miguel | 100.0 | 59.6        | 40.4        | 100.0    | 0.0        | 0.0       | 0.0      |
| Sandoval   | 100.0 | 74.0        | 24.9        | 98.9     | 0.9        | 0.2       | 1.1      |
| Santa Fe   | 100.0 | 69.4        | 30.6        | 100.0    | 0.0        | 0.0       | 0.0      |
| Sierra     | 100.0 | 57.5        | 42.5        | 100.0    | 0.0        | 0.0       | 0.0      |
| Socorro    | 100.0 | 50.3        | 49.7        | 100.0    | 0.0        | 0.0       | 0.0      |
| Taos       | 100.0 | 53.5        | 46.5        | 100.0    | 0.0        | 0.0       | 0.0      |
| Torrance   | 100.0 | 47.3        | 52.7        | 100.0    | 0.0        | 0.0       | 0.0      |
| Union      | 100.0 | 16.8        | 70.8        | 87.6     | 10.5       | 1.9       | 12.4     |
| Valencia   | 100.0 | 66.2        | 33.8        | 100.0    | 0.0        | 0.0       | 0.0      |
| Average    | 100.0 | 56.6        | 32.2        | 88.8     | 9.4        | 1.8       | 11.2     |

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

Department of Finance and Administration  
2014 Property Tax Facts

Table 15: Obligations for County Operating Purposes by County, 2014 Tax Year

| County       | Total                | Residential          | Nonresidential       | Subtotal             | Ad Valorem<br>Production | Equipment           | Subtotal            |
|--------------|----------------------|----------------------|----------------------|----------------------|--------------------------|---------------------|---------------------|
| Bernalillo   | \$119,429,095        | \$79,576,620         | \$39,852,475         | \$119,429,095        | \$0                      | \$0                 | \$0                 |
| Catron       | \$1,276,024          | \$725,493            | \$550,531            | \$1,276,024          | \$0                      | \$0                 | \$0                 |
| Chaves       | \$9,874,147          | \$3,886,474          | \$4,850,039          | \$8,736,514          | \$949,009                | \$188,625           | \$1,137,634         |
| Cibola       | \$3,404,426          | \$1,055,297          | \$2,349,129          | \$3,404,426          | \$0                      | \$0                 | \$0                 |
| Colfax       | \$5,442,357          | \$2,662,260          | \$2,269,315          | \$4,931,574          | \$432,854                | \$77,928            | \$510,782           |
| Curry        | \$7,270,299          | \$4,367,467          | \$2,902,832          | \$7,270,299          | \$0                      | \$0                 | \$0                 |
| De Baca      | \$719,269            | \$151,514            | \$567,755            | \$719,269            | \$0                      | \$0                 | \$0                 |
| Dona Ana     | \$39,348,818         | \$24,145,873         | \$15,202,944         | \$39,348,818         | \$0                      | \$0                 | \$0                 |
| Eddy         | \$37,901,812         | \$3,427,505          | \$9,841,236          | \$13,268,740         | \$20,518,870             | \$4,114,201         | \$24,633,071        |
| Grant        | \$7,115,167          | \$2,521,500          | \$2,404,543          | \$4,926,043          | \$2,189,124              | \$0                 | \$2,189,124         |
| Guadalupe    | \$1,448,338          | \$265,427            | \$1,182,911          | \$1,448,338          | \$0                      | \$0                 | \$0                 |
| Harding      | \$1,326,862          | \$40,223             | \$894,091            | \$934,314            | \$329,981                | \$62,567            | \$392,548           |
| Hidalgo      | \$1,844,770          | \$223,247            | \$1,621,524          | \$1,844,770          | \$0                      | \$0                 | \$0                 |
| Lea          | \$42,812,873         | \$3,556,152          | \$10,818,481         | \$14,374,634         | \$23,720,213             | \$4,718,027         | \$28,438,240        |
| Lincoln      | \$6,972,036          | \$4,187,656          | \$2,784,380          | \$6,972,036          | \$0                      | \$0                 | \$0                 |
| Los Alamos   | \$4,228,622          | \$3,394,534          | \$834,088            | \$4,228,622          | \$0                      | \$0                 | \$0                 |
| Luna         | \$5,928,984          | \$2,343,459          | \$3,585,525          | \$5,928,984          | \$0                      | \$0                 | \$0                 |
| McKinley     | \$8,237,625          | \$1,566,366          | \$6,635,818          | \$8,202,184          | \$29,611                 | \$5,830             | \$35,441            |
| Mora         | \$1,133,436          | \$476,872            | \$656,563            | \$1,133,436          | \$0                      | \$0                 | \$0                 |
| Otero        | \$9,039,414          | \$5,061,458          | \$3,977,957          | \$9,039,414          | \$0                      | \$0                 | \$0                 |
| Quay         | \$1,691,854          | \$622,847            | \$1,028,535          | \$1,651,382          | \$34,147                 | \$6,324             | \$40,471            |
| Rio Arriba   | \$13,279,782         | \$2,177,135          | \$3,612,984          | \$5,790,119          | \$6,228,394              | \$1,261,269         | \$7,489,663         |
| Roosevelt    | \$3,673,913          | \$1,562,566          | \$1,943,297          | \$3,505,863          | \$141,151                | \$26,899            | \$168,050           |
| San Juan     | \$26,552,031         | \$7,693,664          | \$12,241,040         | \$19,934,704         | \$5,510,344              | \$1,106,983         | \$6,617,327         |
| San Miguel   | \$4,132,983          | \$1,997,588          | \$2,135,395          | \$4,132,983          | \$0                      | \$0                 | \$0                 |
| Sandoval     | \$23,338,127         | \$15,149,672         | \$7,777,613          | \$22,927,285         | \$340,853                | \$69,989            | \$410,842           |
| Santa Fe     | \$48,047,619         | \$29,020,846         | \$19,026,773         | \$48,047,619         | \$0                      | \$0                 | \$0                 |
| Sierra       | \$3,103,216          | \$1,681,483          | \$1,421,734          | \$3,103,216          | \$0                      | \$0                 | \$0                 |
| Socorro      | \$2,648,599          | \$1,196,101          | \$1,452,497          | \$2,648,599          | \$0                      | \$0                 | \$0                 |
| Taos         | \$10,584,939         | \$4,877,331          | \$5,707,608          | \$10,584,939         | \$0                      | \$0                 | \$0                 |
| Torrance     | \$4,044,398          | \$1,833,843          | \$2,210,555          | \$4,044,398          | \$0                      | \$0                 | \$0                 |
| Union        | \$1,815,695          | \$246,978            | \$1,323,664          | \$1,570,642          | \$206,891                | \$38,162            | \$245,053           |
| Valencia     | \$10,441,112         | \$5,943,805          | \$4,497,307          | \$10,441,112         | \$0                      | \$0                 | \$0                 |
| <b>Total</b> | <b>\$468,108,640</b> | <b>\$217,639,256</b> | <b>\$178,161,137</b> | <b>\$395,800,393</b> | <b>\$60,631,442</b>      | <b>\$11,676,805</b> | <b>\$72,308,247</b> |

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, 2014 Tax Year

| County       | Total               | Residential         | Nonresidential     | Subtotal            | Ad Valorem<br>Production | Equipment      | Subtotal         |
|--------------|---------------------|---------------------|--------------------|---------------------|--------------------------|----------------|------------------|
| Bernalillo   | \$18,561,096        | \$13,872,897        | \$4,688,199        | \$18,561,096        | \$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     | \$331,772           | \$223,080           | \$108,692          | \$331,772           | \$0                      | \$0            | \$0              |
| Eddy         | \$0                 | \$0                 | \$0                | \$0                 | \$0                      | \$0            | \$0              |
| Grant        | \$925,275           | \$472,056           | \$237,236          | \$709,292           | \$215,983                | \$0            | \$215,983        |
| 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         | \$182,218           | \$97,383            | \$84,835           | \$182,218           | \$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     | \$1,735,034         | \$1,308,601         | \$405,037          | \$1,713,638         | \$17,751                 | \$3,645        | \$21,396         |
| Santa Fe     | \$11,277,930        | \$8,498,576         | \$2,779,354        | \$11,277,930        | \$0                      | \$0            | \$0              |
| Sierra       | \$0                 | \$0                 | \$0                | \$0                 | \$0                      | \$0            | \$0              |
| Socorro      | \$259,176           | \$134,919           | \$124,256          | \$259,176           | \$0                      | \$0            | \$0              |
| Taos         | \$0                 | \$0                 | \$0                | \$0                 | \$0                      | \$0            | \$0              |
| Torrance     | \$355,467           | \$166,454           | \$189,013          | \$355,467           | \$0                      | \$0            | \$0              |
| Union        | \$0                 | \$0                 | \$0                | \$0                 | \$0                      | \$0            | \$0              |
| Valencia     | \$1,051,964         | \$728,947           | \$323,017          | \$1,051,964         | \$0                      | \$0            | \$0              |
| <b>Total</b> | <b>\$34,679,931</b> | <b>\$25,502,914</b> | <b>\$8,939,639</b> | <b>\$34,442,553</b> | <b>\$233,733</b>         | <b>\$3,645</b> | <b>\$237,378</b> |

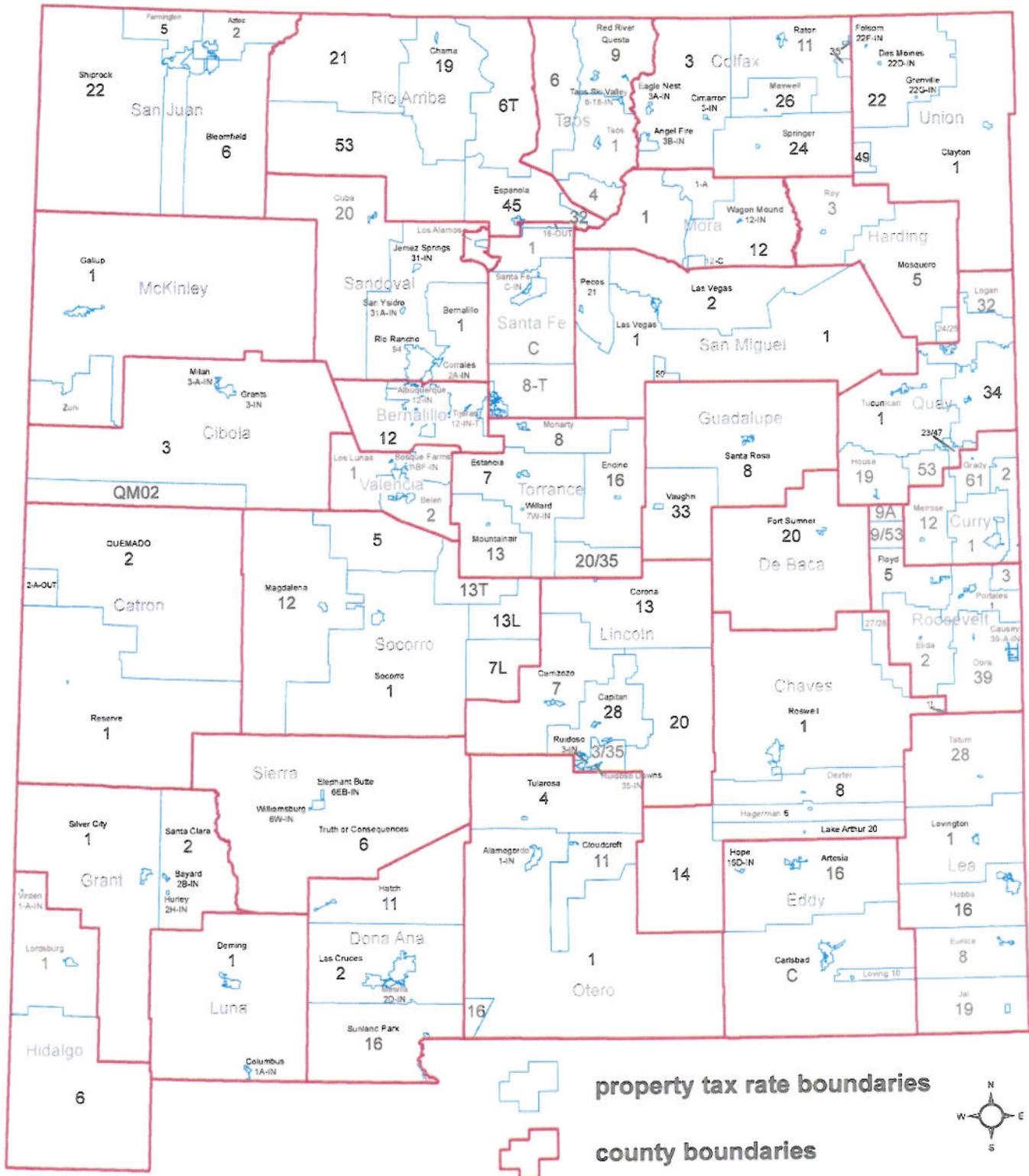
Information source: compiled from rate certificate files issued by the NM Department of Finance and Administration.



# Property Tax Rate Boundaries

## State of New Mexico

### Tax Year 2014



This layer represents boundaries for New Mexico property tax district categories as identified on the "Certificate of Property Tax" published for each of the State's thirty-three counties by the Department of Finance and Administration's Budget and Finance Bureau.  
 "Certificate of Property Tax" may be viewed at:  
[http://nmdfa.state.nm.us/Certificate\\_of\\_Property\\_Tax.aspx](http://nmdfa.state.nm.us/Certificate_of_Property_Tax.aspx)

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 New Mexico Taxation and Revenue Department  
 Information Technology Division - 505.231.5948

Department of Finance and Administration  
2014 Property Tax

Table 17  
Property Tax Rates by Location -- 2014 Property Tax Year

| County     | Municipality | Tax District | Residential | Non-Residential | Production & Equipment | County      | Municipality  | Tax District | Residential | Non-Residential | Production & Equipment |
|------------|--------------|--------------|-------------|-----------------|------------------------|-------------|---------------|--------------|-------------|-----------------|------------------------|
| Bernalillo | Albuquerque  | 12 In        | 41.611      | 46.132          |                        | Eddy        | Artesia       | 16 In        | 20.198      | 22.226          | 22.278                 |
|            | Los Ranchos  | 12 In        | 31.141      | 35.612          |                        | (continued) | Hope          | 16D In       | 23.289      | 27.651          |                        |
|            | Tijeras      | 12 In        | 30.996      | 36.837          |                        |             |               | C Out        | 18.296      | 20.367          | 20.367                 |
|            | Corrales     | 2A In        | 0.491       | 0.491           |                        |             |               | 10 Out       | 13.733      | 15.281          | 15.281                 |
|            | Rio Rancho   | R1-A NR      | N/A         | 42.904          |                        |             |               | 16 Out       | 18.433      | 20.001          | 20.053                 |
|            |              | 12 Out       | 30.141      | 34.612          |                        | Grant       | Silver City   | 1 IN         | 17.644      | 23.687          |                        |
|            |              | 8T           | 27.804      | 31.469          |                        |             | Hurley        | 2H IN        | 18.461      | 23.606          |                        |
|            |              | 24 Out       | 27.804      | 31.469          |                        |             | Bayard        | 2B IN        | 18.431      | 25.043          |                        |
| Catron     | Reserve      | 1 In         | 20.543      | 23.177          |                        |             | Santa Clara   | 2C IN        | 17.834      | 24.185          |                        |
|            |              | 1 Out        | 18.639      | 20.952          |                        |             |               | 1 OUT        | 14.997      | 20.763          | 20.763                 |
|            |              | 2 Out        | 15.175      | 17.883          |                        |             |               | 2 OUT        | 17.151      | 22.818          | 22.818                 |
|            |              | 2A Out       | 15.175      | 17.883          |                        | Guadalupe   | Santa Rosa    | 8 IN         | 28.500      | 32.814          |                        |
| Chaves     | Roswell      | 1 in         | 25.081      | 30.070          |                        |             | Vaughn        | 33 IN        | 29.003      | 31.906          |                        |
|            | Hagerman     | 6 in         | 18.983      | 23.604          |                        |             |               | 8 OUT        | 24.071      | 27.876          |                        |
|            | Dexter       | 8 in         | 23.204      | 28.557          |                        |             |               | 33 OUT       | 21.353      | 24.256          |                        |
|            | Lake Arthur  | 20 In R      | 21.448      | 25.622          |                        | Harding     | Roy           | 3 IN         | 18.751      | 21.524          |                        |
|            |              | 1 Out R      | 18.683      | 22.880          | 21.880                 |             | Mosquero      | 5 IN         | 20.370      | 23.671          |                        |
|            |              | 6 Out        | 18.201      | 22.379          | 21.379                 |             |               | 3 OUT        | 17.209      | 19.302          | 19.657                 |
|            |              | 8 Out        | 23.027      | 27.341          | 26.341                 |             |               | 5 OUT        | 19.132      | 21.509          | 21.727                 |
|            |              | 20 Out       | 19.378      | 23.501          | 23.501                 |             |               | 24/25        | 17.036      | 19.028          |                        |
|            |              | 14           | 15.214      | 19.167          | 19.210                 | Hidalgo     | Lordsburg     | 1 IN         | 22.592      | 25.605          |                        |
|            |              | 27/28        | 10.282      | 14.128          |                        |             | Virden        | 1A IN        | 21.259      | 24.673          |                        |
|            |              | 28           | N/A         | N/A             | 14.210                 |             |               | 1 OUT        | 20.074      | 22.448          |                        |
|            |              | 1L           | 17.046      | 22.449          |                        |             |               | 1A OUT       | 20.074      | 22.448          |                        |
| Cibola     | Grants       | 3 In         | 32.862      | 36.051          |                        |             |               | 6            | 13.175      | 15.665          |                        |
|            | Milan        | 3A In        | 30.964      | 35.938          |                        | Lea         | Lovington     | 1 IN         | 28.418      | 35.289          |                        |
|            |              | 3 Out        | 28.460      | 31.687          |                        |             | Eunice        | 8 IN         | 28.245      | 35.437          | 35.437                 |
|            |              | Qmo2         | 18.336      | 21.693          |                        |             | Hobbs         | 16 IN        | 25.337      | 32.132          | 32.132                 |
| Colfax     | Cimarron     | 3 In         | 22.599      | 28.536          |                        |             | Jal           | 19 In        | 23.783      | 30.110          | 30.110                 |
|            | Eagle Nest   | 3A In        | 19.069      | 23.711          |                        |             | Tatum         | 28 IN        | 24.910      | 30.924          |                        |
|            | Angel Fire   | 3B In        | 22.306      | 28.454          |                        |             |               | 1 OUT        | 24.420      | 29.639          | 29.639                 |
|            | Raton        | 11 in        | 18.124      | 23.754          |                        |             |               | 8 OUT        | 22.454      | 27.787          | 27.787                 |
|            | Springer     | 24 In        | 30.703      | 36.745          |                        |             |               | 16 OUT       | 21.241      | 26.577          | 26.577                 |
|            | Maxwell      | 26 In        | 22.005      | 29.11           |                        |             |               | 19 OUT       | 17.517      | 22.460          | 22.460                 |
|            |              | 3 Out        | 17.471      | 20.886          | 20.886                 |             |               | 28 OUT       | 21.666      | 26.699          | 26.699                 |
|            |              | 11 Out       | 12.674      | 16.104          | 16.104                 | Lincoln     | Ruidoso       | 3 IN         | 28.615      | 30.246          |                        |
|            |              | 24 Out       | 25.530      | 29.766          |                        |             | Ruidoso Downs | 35 IN        | 29.099      | 34.123          |                        |
|            |              | 26 Out       | 17.144      | 21.460          |                        |             | Carrizozo     | 7 IN         | 25.841      | 26.534          |                        |
|            |              | 35           | 13.383      | 16.979          |                        |             | Corona        | 13 IN        | 20.727      | 23.658          |                        |
| Curry      | Clovis       | 1 In         | 22.675      | 24.437          |                        |             | Capitan       | 28 IN        | 19.715      | 23.089          |                        |
|            | Texico       | 2 In         | 19.685      | 21.038          |                        |             |               | 3/35 OUT     | 21.95       | 24.405          |                        |
|            | Melrose      | 12 In        | 18.376      | 19.688          |                        |             |               | 7 OUT        | 19.524      | 22.126          |                        |
|            | Grady        | 61 In        | 24.865      | 27.622          |                        |             |               | 13 OUT       | 16.762      | 19.233          |                        |
|            |              | 1 Out        | 19.331      | 20.712          |                        |             |               | 20           | 20.957      | 23.528          |                        |
|            |              | 2 Out        | 17.710      | 18.813          |                        |             |               | 28 OUT       | 16.421      | 18.864          |                        |
|            |              | 12 Out       | 16.463      | 17.626          |                        | Los Alamos  | Los Alamos    | 1            | 22.584      | 25.652          |                        |
|            |              | 61 Out       | 18.787      | 19.972          |                        | Luna        | Deming        | 1 IN         | 23.911      | 25.445          |                        |
| De Baca    | Fort Sumner  | 20 In        | 25.326      | 25.626          |                        |             | Columbus      | 1A IN        | 23.228      | 28.255          |                        |
|            |              | 20 Out       | 23.292      | 23.590          |                        |             |               | 1 OUT        | 19.522      | 21.08           |                        |
| Dona Ana   | Las Cruces   | 2 In         | 29.269      | 32.428          |                        | McKinley    | Gallup        | 1 IN         | 33.322      | 41.554          |                        |
|            | Mesilla      | 2D In        | 23.523      | 27.648          |                        |             |               | 1 OUT        | 26.606      | 32.791          | 32.791                 |
|            | Sunland Park | 16 In        | 35.995      | 39.759          |                        |             |               | Zuni         | 18.237      | 24.451          |                        |
|            | Hatch        | 11 In        | 30.979      | 33.781          |                        | Mora        | Wagon Mound   | 12 IN        | 23.296      | 27.941          |                        |
|            | Anthony      | 18in         | 29.241      | 32.109          |                        |             |               | 1            | 18.42       | 23.001          |                        |
|            |              | 2 Out        | 22.468      | 25.308          |                        |             |               | 12 OUT       | 18.171      | 23.163          |                        |
|            |              | 11 Out       | 25.479      | 28.281          |                        |             |               | 12C          | 24.241      | 29.335          |                        |
|            |              | 16 Out       | 29.241      | 32.109          |                        |             |               | 1-A          | 18.171      | 23.163          |                        |
| Eddy       | Carlsbad     | C In         | 23.738      | 26.592          | 26.592                 |             |               |              |             |                 |                        |
|            | Loving       | 10 In        | 15.454      | 17.506          |                        |             |               |              |             |                 |                        |

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

Department of Finance and Administration  
2014 Property Tax

Table 17  
Property Tax Rates by Location -- 2014 Property Tax Year (Continued)

| County        | Municipality | Tax District |             |                 |                 | County                    | Municipality    | Tax District | 12.120      | 17.260          | Production & Equipment |
|---------------|--------------|--------------|-------------|-----------------|-----------------|---------------------------|-----------------|--------------|-------------|-----------------|------------------------|
|               |              |              | Residential | Non-Residential |                 |                           |                 |              | Residential | Non-Residential |                        |
| Otero         | Alamogordo   | 1 IN         | 25.093      | 32.627          |                 | San Miguel<br>(continued) | Pecos           | 21 IN        | 12.563      | 19.962          |                        |
|               |              | 4 IN         | 24.898      | 32.330          |                 |                           |                 | 1 OUT        | 21.835      | 29.239          |                        |
|               | Cloudcroft   | 11 IN        | 16.963      | 23.410          |                 |                           | 2 OUT           | 21.144       | 28.563      |                 |                        |
|               |              | 1 OUT        | 18.121      | 23.582          |                 |                           | 21 OUT          | 12.120       | 18.627      |                 |                        |
|               |              | 4 OUT        | 19.535      | 24.680          |                 |                           | 50              | 16.320       | 23.626      |                 |                        |
| Quay          | Tucumcari    | 11 OUT       | 16.053      | 21.238          |                 | Santa Fe                  | Santa Fe        | C IN         | 23.363      | 31.447          |                        |
|               |              | 16           | 25.932      | 31.024          |                 |                           |                 | Espanola     | 18 IN       | 19.319          | 26.348                 |
|               | House        | 1 IN         | 27.387      | 33.522          |                 | Edgewood                  | 8T IN           | 23.508       | 29.558      |                 |                        |
|               |              | 19 IN        | 22.076      | 27.085          |                 |                           | C OUT           | 21.212       | 27.804      |                 |                        |
|               | Logan        | 32 IN        | 26.098      | 26.987          |                 | 1                         | 20.649          | 26.899       |             |                 |                        |
|               |              | 34 IN        | 24.042      | 27.157          |                 | 8T                        | 20.573          | 26.623       |             |                 |                        |
|               | San Jon      | 1 OUT        | 22.796      | 25.872          |                 | 18 OUT                    | 16.080          | 22.059       |             |                 |                        |
|               |              | 19 OUT       | 17.697      | 19.435          |                 | Sierra                    | T or C          | 6 IN         | 22.360      | 25.523          |                        |
|               |              | 32 OUT       | 18.448      | 20.213          |                 |                           | Williamsburg    | 6W IN        | 22.459      | 25.564          |                        |
|               |              | 34 OUT       | 18.357      | 20.362          |                 |                           | Elephant Butte  | 6 EB         | 25.133      | 27.363          |                        |
|               |              | 23/47        | 19.947      | 21.972          |                 | 6 OUT                     | 20.908          | 23.339       |             |                 |                        |
|               |              | 33           | 18.448      | 20.213          | 20.322          | Socorro                   | Socorro         | 1 IN         | 30.578      | 34.425          |                        |
|               |              | 53           | 17.623      | 19.626          |                 |                           | Magdalena       | 12 IN        | 24.487      | 28.425          |                        |
| Rio Arriba    |              | Chama        | 19 IN       | 22.580          | 30.602          |                           | 1 OUT           | 25.540       | 28.612      |                 |                        |
|               | Espanola     |              | 45 IN       | 20.268          | 28.867          |                           | 12 OUT          | 23.736       | 26.489      |                 |                        |
|               |              | 19 OUT       | 19.012      | 26.727          |                 | 5                         | 28.294          | 31.500       |             |                 |                        |
|               | 21           | 19.675       | 27.649      | 27.649          | 7L              | 24.000                    | 26.978          |              |             |                 |                        |
|               | 45 OUT       | 17.029       | 24.578      |                 | 13L             | 20.494                    | 23.341          |              |             |                 |                        |
|               | 53           | 11.979       | 19.960      | 19.960          | 13T             | 23.842                    | 26.819          |              |             |                 |                        |
|               | 6T           | 18.541       | 26.198      |                 | Taos            | Taos                      | 1 IN            | 16.955       | 23.014      |                 |                        |
|               | 32           | 15.663       | 23.420      |                 |                 | Questa                    | 9 IN            | 17.220       | 23.585      |                 |                        |
| Roosevelt     | Portales     | 1 IN         | 25.147      | 25.342          |                 |                           | Red River       | 9RR IN       | 19.479      | 25.603          |                        |
|               |              | 2 IN         | 15.845      | 16.507          |                 |                           | Taos Ski Valley | 8-18 IN      | 21.978      | 25.984          |                        |
| Sandoval      | Elida        | 5 IN         | 15.849      | 16.391          |                 | 1 OUT                     | 14.328          | 18.878       |             |                 |                        |
|               |              | 39A IN       | 19.571      | 20.937          |                 | 1A                        | 14.328          | 18.878       |             |                 |                        |
|               | Dora         | 39 IN        | 19.687      | 20.890          |                 | 4                         | 12.831          | 17.973       |             |                 |                        |
|               |              | 1 OUT        | 22.117      | 22.746          |                 | 6                         | 15.709          | 20.751       |             |                 |                        |
|               | 2 OUT        | 14.105       | 14.628      | 14.710          | 9 OUT           | 13.337                    | 18.360          |              |             |                 |                        |
|               | 5 OUT        | 14.060       | 14.710      | 14.710          | Torrance        | Estancia                  | 7 IN            | 22.737       | 22.256      |                 |                        |
|               | 39 OUT       | 18.121       | 18.712      | 18.712          |                 | Willard                   | 7W IN           | 25.661       | 26.364      |                 |                        |
|               | 3            | 19.243       | 19.813      |                 |                 | Moriarty                  | 8 IN            | 27.019       | 26.911      |                 |                        |
|               | 9/53         | 17.996       | 18.626      |                 |                 | Mountainair               | 13 IN           | 25.829       | 27.549      |                 |                        |
|               | San Juan     | Bernalillo   | 9A          | 18.070          | 18.435          |                           | Encino          | 16 IN        | 21.459      | 22.374          |                        |
| 1 IN          |              |              | 27.214      | 34.132          |                 | 7 OUT                     | 21.244          | 21.834       |             |                 |                        |
| Cuba          |              | 20 IN        | 28.528      | 36.118          |                 | 8 OUT                     | 24.839          | 25.622       |             |                 |                        |
|               |              | 31 IN        | 27.168      | 32.948          |                 | 13 OUT                    | 20.650          | 21.436       |             |                 |                        |
| Jemez Springs |              | 31A IN       | 29.311      | 35.136          |                 | 16 OUT                    | 20.090          | 20.736       |             |                 |                        |
|               |              | 2A IN        | 30.911      | 37.864          |                 | 20 / 35                   | 18.151          | 18.807       |             |                 |                        |
| Rio Rancho    |              | 94 IN        | 35.749      | 39.256          |                 | Union                     | Clayton         | 1 IN         | 19.646      | 22.198          |                        |
|               |              | 1 OUT        | 24.011      | 28.407          |                 |                           | Des Moines      | 22D IN       | 21.569      | 24.967          |                        |
|               | 20 OUT       | 24.872       | 29.163      | 29.228          | Folsom          |                           | 22F IN          | 20.321       | 25.285      |                 |                        |
|               | 31 out       | 23.395       | 27.827      |                 | Grenville       |                           | 22G IN          | 23.726       | 27.679      |                 |                        |
| 2AC IN        | 31.402       | 38.355       |             | 1 OUT           | 14.852          | 17.260                    | 17.260          |              |             |                 |                        |
| 94 OUT        | 26.561       | 30.964       |             | 22 OUT          | 17.365          | 20.029                    |                 |              |             |                 |                        |
| San Miguel    | Aztec        | 2 IN         | 24.584      | 31.009          | 31.009          | 49                        | 25.278          | 28.566       |             |                 |                        |
|               |              | 5 IN         | 22.432      | 27.116          | 27.116          | Valencia                  | Los Lunas       | 1 IN         | 35.391      | 40.711          |                        |
|               | 6 IN         | 26.911       | 32.988      | 32.988          | Bosque Farms    |                           | 1 IN            | 30.201       | 34.978      |                 |                        |
|               | 2 OUT        | 20.103       | 24.136      | 24.136          | Belen           |                           | 2 IN            | 30.073       | 35.349      |                 |                        |
|               | 5 OUT        | 21.025       | 24.891      | 24.891          | Peralta         |                           | PR IN           | 30.948       | 36.279      |                 |                        |
|               | 6 OUT        | 20.916       | 24.797      | 24.797          | Rio Communities |                           | 1RC IN          | 24.584       | 29.837      |                 |                        |
| 22            | 20.432       | 24.278       | 24.278      | 1 OUT           | 27.948          |                           | 33.279          |              |             |                 |                        |
| San Miguel    | Las Vegas    | 61/20        | 26.098      | 32.327          |                 | 2 OUT                     | 24.584          | 29.837       |             |                 |                        |
|               |              | 1 IN         | 28.845      | 36.889          |                 | 3LL OUT                   | 27.948          | 33.279       |             |                 |                        |
|               | Las Vegas    | 2 IN         | 28.154      | 36.213          |                 | 3BN OUT                   | 24.584          | 29.837       |             |                 |                        |
|               |              |              |             |                 | PR OUT          | 27.948                    | 33.279          |              |             |                 |                        |

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

**Department of Finance and Administration  
2014 Property Tax**

**Table 18  
New Mexico's 105 Municipalities: Their Associated Counties**

| Municipality          | County     | Municipality  | County     | Municipality            | County     |
|-----------------------|------------|---------------|------------|-------------------------|------------|
| Alamogordo            | Otero      | Farmington    | San Juan   | Peralta                 | Valencia   |
| Albuquerque           | Bernalillo | Floyd         | Roosevelt  | Portales                | Roosevelt  |
| Angel Fire            | Colfax     | Folsom        | Union      | Questa                  | Taos       |
| Anthony               | Dona Ana   | Fort Sumner   | De Baca    | Raton                   | Colfax     |
| Artesia               | Eddy       | Gallup        | McKinley   | Red River               | Taos       |
| Aztec                 | San Juan   | Grady         | Curry      | Reserve                 | Catron     |
| Bayard                | Grant      | Grants        | Cibola     | Rio Communities         | Valencia   |
| Belen                 | Valencia   | Grenville     | Union      | Rio Rancho <sup>2</sup> | Sandoval   |
| Bernalillo            | Sandoval   | Hagerman      | Chaves     | Roswell                 | Chaves     |
| Bloomfield            | San Juan   | Hatch         | Dona Ana   | Roy                     | Harding    |
| Bosque Farms          | Valencia   | Hobbs         | Lea        | Ruidoso                 | Lincoln    |
| Capitan               | Lincoln    | Hope          | Eddy       | Ruidoso Downs           | Lincoln    |
| Carlsbad              | Eddy       | House         | Quay       | San Jon                 | Quay       |
| Carrizozo             | Lincoln    | Hurley        | Grant      | San Ysidro              | Sandoval   |
| Causey                | Roosevelt  | Jal           | Lea        | Santa Clara             | Grant      |
| Chama                 | Rio Arriba | Jemez Springs | Sandoval   | Santa Fe                | Santa Fe   |
| Cimarron              | Colfax     | Lake Arthur   | Chaves     | Santa Rosa              | Guadalupe  |
| Clayton               | Union      | Las Cruces    | Dona Ana   | Silver City             | Grant      |
| Cloudcroft            | Otero      | Las Vegas     | San Miguel | Socorro                 | Socorro    |
| Clovis                | Curry      | Logan         | Quay       | Springer                | Colfax     |
| Columbus              | Luna       | Lordsburg     | Hidalgo    | Sunland Park            | Dona Ana   |
| Corona                | Lincoln    | Los Alamos    | Los Alamos | T or C                  | Sierra     |
| Corrales              | Sandoval   | Los Lunas     | Valencia   | Taos                    | Taos       |
| Cuba                  | Sandoval   | Los Ranchos   | Bernalillo | Taos Ski Valley         | Taos       |
| Deming                | Luna       | Loving        | Eddy       | Tatum                   | Lea        |
| Des Moines            | Union      | Lovington     | Lea        | Texico                  | Curry      |
| Dexter                | Chaves     | Magdalena     | Socorro    | Tijeras                 | Bernalillo |
| Dora                  | Roosevelt  | Maxwell       | Colfax     | Tucumcari               | Quay       |
| Eagle Nest            | Colfax     | Melrose       | Curry      | Tularosa                | Otero      |
| Edgewood              | Santa Fe   | Mesilla       | Dona Ana   | Vaughn                  | Guadalupe  |
| Elephant Butte        | Sierra     | Milan         | Cibola     | Viriden                 | Hidalgo    |
| Elida                 | Roosevelt  | Moriarty      | Torrance   | Wagon Mound             | Mora       |
| Encino                | Torrance   | Mosquero      | Harding    | Willard                 | Torrance   |
| Espanola <sup>1</sup> | Rio Arriba | Mountainair   | Torrance   | Williamsburg            | Sierra     |
| Estancia              | Torrance   | Pecos         | San Miguel |                         |            |
| Eunice                | Lea        |               |            |                         |            |

<sup>1</sup>A portion of Espanola containing roughly 25% of its net taxable value is in Rio Arriba County.

<sup>2</sup>A small portion -- less than 1% of Rio Rancho's net taxable value -- is in Bernalillo County.

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**Table 19**  
**Municipal Operating Rates Imposed and Remaining Authority, 2014 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        | 4.991        | 7.064           | 7.064        | 0.586                            | Las Cruces             | 4.801        | 5.120           | 5.120        | 2.530                            |
| Albuquerque       | 6.494        | 6.544           | 6.544        | 1.106                            | <b>Las Vegas</b>       | <b>7.010</b> | <b>7.650</b>    | <b>7.650</b> | <b>0.000</b>                     |
| <b>Angel Fire</b> | <b>4.835</b> | <b>7.568</b>    | <b>7.650</b> | <b>0.000</b>                     | <b>Logan</b>           | <b>7.650</b> | <b>6.774</b>    | <b>7.650</b> | <b>0.000</b>                     |
| Anthony           | 0.000        | 0.000           | 0.000        | 7.650                            | Lordsburg              | 2.518        | 3.157           | 3.225        | 4.425                            |
| Artesia           | <b>1.765</b> | 2.225           | 2.225        | 5.425                            | Los Alamos             | 1.748        | 1.748           | 1.748        | 5.902                            |
| Aztec             | 4.481        | 6.873           | 6.873        | 0.777                            | <b>Los Lunas</b>       | <b>7.443</b> | <b>7.432</b>    | <b>7.650</b> | <b>0.000</b>                     |
| Bayard            | 1.280        | 2.225           | 2.225        | 5.425                            | Los Ranchos*           | 0.000        | 0.000           | 0.000        | 7.650                            |
| <b>Belen</b>      | <b>5.489</b> | <b>5.512</b>    | <b>7.650</b> | <b>0.000</b>                     | Loving                 | 1.721        | 2.225           | 2.225        | 5.425                            |
| Bernalillo        | 3.203        | 5.725           | 5.725        | 1.925                            | Lovington              | 3.998        | 5.650           | 5.650        | 2.000                            |
| Bloomfield        | 4.804        | 7.000           | 7.000        | 0.650                            | Magdalena              | 0.751        | 1.936           | 2.225        | 5.425                            |
| Bosque Farms      | 2.253        | 1.699           | 3.725        | 3.925                            | <b>Maxwell</b>         | <b>4.861</b> | <b>7.650</b>    | <b>7.650</b> | <b>0.000</b>                     |
| Capitan           | 3.294        | 4.225           | 4.225        | 3.425                            | Melrose                | 1.913        | 2.062           | 2.225        | 5.425                            |
| Carlsbad          | 5.442        | 6.225           | 6.225        | 1.425                            | Mesilla                | 1.055        | 2.340           | 2.340        | 5.310                            |
| Carrizozo         | 6.317        | 4.408           | 7.225        | 0.425                            | <b>Milan</b>           | <b>2.504</b> | <b>4.251</b>    | <b>7.650</b> | <b>0.000</b>                     |
| Causey            | 1.450        | 2.225           | 2.225        | 5.425                            | Moriarty               | 2.180        | 1.289           | 2.225        | 5.425                            |
| Chama             | 3.568        | 3.875           | 5.225        | 2.425                            | Mosquero               | 1.238        | 2.162           | 2.225        | 5.425                            |
| <b>Cimarron</b>   | <b>5.128</b> | <b>7.650</b>    | <b>7.650</b> | <b>0.000</b>                     | <b>Mountainair</b>     | <b>5.179</b> | <b>6.113</b>    | <b>7.650</b> | <b>0.000</b>                     |
| Clayton           | 4.794        | 4.938           | 4.938        | 2.712                            | Pecos                  | 0.443        | 1.335           | 2.225        | 5.425                            |
| Cloudcroft        | 0.910        | 2.172           | 2.225        | 5.425                            | Peralta                | 3.000        | 3.000           | 3.000        | 4.650                            |
| Clovis            | 3.344        | 3.725           | 3.725        | 3.925                            | Portales               | 3.030        | 2.596           | 3.225        | 4.425                            |
| <b>Columbus</b>   | <b>3.706</b> | <b>7.175</b>    | <b>7.650</b> | <b>0.000</b>                     | Questa                 | 3.883        | 5.225           | 5.225        | 2.425                            |
| Corona            | 3.965        | 4.425           | 4.425        | 3.225                            | <b>Raton</b>           | <b>5.450</b> | <b>7.650</b>    | <b>7.650</b> | <b>0.000</b>                     |
| Corrales          | 4.016        | 5.942           | 6.870        | 0.780                            | <b>Red River</b>       | <b>6.142</b> | <b>7.243</b>    | <b>7.650</b> | <b>0.000</b>                     |
| <b>Cuba</b>       | <b>3.656</b> | <b>6.955</b>    | <b>7.650</b> | <b>0.000</b>                     | Reserve                | 1.904        | 2.225           | 2.225        | 5.425                            |
| Deming            | 4.389        | 4.365           | 4.475        | 3.175                            | Rio Communities        | 0.000        | 0.000           | 0.000        | 7.650                            |
| Des Moines        | 4.204        | 4.938           | 4.938        | 2.712                            | <b>Rio Rancho</b>      | <b>7.307</b> | <b>0.000</b>    | <b>7.650</b> | <b>0.000</b>                     |
| Dexter            | 1.177        | 2.216           | 2.225        | 5.425                            | <b>Roswell</b>         | <b>6.858</b> | <b>7.650</b>    | <b>7.650</b> | <b>0.000</b>                     |
| Dora              | 1.566        | 2.178           | 2.225        | 5.425                            | Roy                    | 1.542        | 2.222           | 2.225        | 5.425                            |
| Eagle Nest        | 1.598        | 2.825           | 3.225        | 4.425                            | Ruidoso                | 5.165        | 4.341           | 6.368        | 1.282                            |
| Edgewood*         | 0.000        | 0.000           | 0.000        | 7.650                            | <b>Ruidoso Downs</b>   | <b>5.081</b> | <b>7.650</b>    | <b>7.650</b> | <b>0.000</b>                     |
| Elephant Butte    | 4.225        | 4.024           | 4.225        | 3.425                            | <b>San Jon</b>         | <b>5.685</b> | <b>6.795</b>    | <b>7.650</b> | <b>0.000</b>                     |
| Elida             | 1.740        | 1.879           | 2.225        | 5.425                            | <b>San Ysidro</b>      | <b>5.916</b> | <b>7.309</b>    | <b>7.650</b> | <b>0.000</b>                     |
| Encino            | 1.369        | 1.638           | 2.225        | 5.425                            | Santa Clara            | 0.683        | 1.367           | 2.225        | 5.425                            |
| <b>Espanola</b>   | <b>3.239</b> | <b>4.289</b>    | <b>7.650</b> | <b>0.000</b>                     | Santa Fe               | 1.308        | 2.800           | 2.817        | 4.833                            |
| Estancia          | 1.493        | 0.422           | 2.225        | 5.425                            | Santa Rosa             | 4.429        | 4.938           | 4.938        | 2.712                            |
| <b>Eunice</b>     | <b>5.791</b> | <b>7.650</b>    | <b>7.650</b> | <b>0.000</b>                     | Silver City            | 2.647        | 2.924           | 3.825        | 3.825                            |
| Farmington        | 1.407        | 2.225           | 2.225        | 5.425                            | Socorro                | 5.038        | 5.813           | 5.813        | 1.837                            |
| Floyd             | 1.789        | 1.681           | 2.225        | 5.425                            | <b>Springer</b>        | <b>5.173</b> | <b>6.979</b>    | <b>7.650</b> | <b>0.000</b>                     |
| Folsom            | 2.956        | 5.256           | 5.425        | 2.225                            | <b>Sunland Park</b>    | <b>6.754</b> | <b>7.650</b>    | <b>7.650</b> | <b>0.000</b>                     |
| Fort Sumner       | 2.034        | 2.036           | 2.225        | 5.425                            | T or C                 | 1.452        | 2.184           | 2.225        | 5.425                            |
| <b>Gallup</b>     | <b>5.603</b> | <b>7.650</b>    | <b>7.650</b> | <b>0.000</b>                     | Taos                   | 2.627        | 4.136           | 4.225        | 3.425                            |
| <b>Grady</b>      | <b>6.078</b> | <b>7.650</b>    | <b>7.650</b> | <b>0.000</b>                     | <b>Taos Ski Valley</b> | <b>7.650</b> | <b>7.106</b>    | <b>7.650</b> | <b>0.000</b>                     |
| Grants            | 4.402        | 4.364           | 4.555        | 3.095                            | Tatum                  | 3.244        | 4.225           | 4.225        | 3.425                            |
| <b>Grenville</b>  | <b>6.361</b> | <b>7.650</b>    | <b>7.650</b> | <b>0.000</b>                     | Texico                 | 1.975        | 2.225           | 2.225        | 5.425                            |
| Hagerman          | 1.782        | 2.225           | 2.225        | 5.425                            | Tijeras                | 0.855        | 2.225           | 2.225        | 5.425                            |
| Hatch             | 5.500        | 5.500           | 5.500        | 2.150                            | <b>Tucumcari</b>       | <b>4.591</b> | <b>7.650</b>    | <b>7.650</b> | <b>0.000</b>                     |
| Hobbs             | 4.096        | 5.555           | 5.555        | 2.095                            | <b>Tularosa</b>        | <b>5.363</b> | <b>7.650</b>    | <b>7.650</b> | <b>0.000</b>                     |
| <b>Hope</b>       | <b>4.856</b> | <b>7.650</b>    | <b>7.650</b> | <b>0.000</b>                     | <b>Vaughn</b>          | <b>7.650</b> | <b>7.650</b>    | <b>7.650</b> | <b>0.000</b>                     |
| <b>House</b>      | <b>4.379</b> | <b>7.650</b>    | <b>7.650</b> | <b>0.000</b>                     | Viriden                | 1.185        | 2.225           | 2.225        | 5.425                            |
| Hurley            | 1.310        | 0.788           | 2.225        | 5.425                            | <b>Wagon Mound</b>     | <b>5.125</b> | <b>4.778</b>    | <b>7.650</b> | <b>0.000</b>                     |
| <b>Jal</b>        | <b>6.266</b> | <b>7.650</b>    | <b>7.650</b> | <b>0.000</b>                     | Willard                | 4.417        | 4.530           | 5.225        | 2.425                            |
| Jemez Springs     | 3.773        | 5.121           | 5.950        | 1.700                            | Williamsburg           | 1.551        | 2.225           | 2.225        | 5.425                            |
| Lake Arthur       | 2.070        | 2.121           | 2.225        | 5.425                            | Average (unweighted)   | 3.654        | 4.463           | 4.928        | 2.722                            |

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 does not impose an operating rate.

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**Table 20**  
**Net Taxable Value by Municipality -- 2014 Tax Year**

| Municipality   | Total            | Residential Values | Nonresidential Values | Subtotal         | Ad Valorem Production | Equipment    | Subtotal     |
|----------------|------------------|--------------------|-----------------------|------------------|-----------------------|--------------|--------------|
| Alamogordo     | \$518,897,678    | \$385,168,280      | \$133,729,398         | \$518,897,678    |                       |              |              |
| Albuquerque    | \$12,091,681,855 | \$8,920,016,369    | \$3,171,665,486       | \$12,091,681,855 |                       |              |              |
| Angel Fire     | \$264,736,957    | \$192,890,959      | \$71,845,998          | \$264,736,957    |                       |              |              |
| Anthony        | \$54,447,373     | \$45,515,263       | \$8,932,110           | \$54,447,373     |                       |              |              |
| Artesia        | \$355,497,987    | \$112,592,328      | \$242,834,160         | \$355,426,488    | \$60,751              | \$10,747     | \$71,499     |
| Aztec          | \$119,875,879    | \$81,451,079       | \$36,856,143          | \$118,307,222    | \$1,317,733           | \$250,925    | \$1,568,657  |
| Bayard         | \$20,017,961     | \$15,289,584       | \$4,728,377           | \$20,017,961     |                       |              |              |
| Belen          | \$126,268,371    | \$69,046,249       | \$57,222,122          | \$126,268,371    |                       |              |              |
| Bernalillo     | \$181,324,113    | \$115,205,744      | \$66,118,369          | \$181,324,113    |                       |              |              |
| Bloomfield     | \$113,098,834    | \$70,548,723       | \$41,945,042          | \$112,493,765    | \$511,954             | \$93,115     | \$605,069    |
| Bosque Farms   | \$85,583,583     | \$70,629,289       | \$14,954,294          | \$85,583,583     |                       |              |              |
| Capitan        | \$21,879,446     | \$16,582,283       | \$5,297,163           | \$21,879,446     |                       |              |              |
| Carlsbad       | \$424,521,816    | \$276,812,455      | \$145,374,531         | \$422,186,986    | \$1,967,569           | \$367,261    | \$2,334,830  |
| Carrizozo      | \$15,883,677     | \$7,336,259        | \$8,547,418           | \$15,883,677     |                       |              |              |
| Causey         | \$1,107,677      | \$314,944          | \$792,733             | \$1,107,677      |                       |              |              |
| Chama          | \$25,217,622     | \$14,545,029       | \$10,672,593          | \$25,217,622     |                       |              |              |
| Cimarron       | \$12,171,365     | \$8,466,148        | \$3,705,217           | \$12,171,365     |                       |              |              |
| Clayton        | \$29,805,209     | \$16,844,253       | \$12,960,956          | \$29,805,209     |                       |              |              |
| Cloudcroft     | \$47,317,366     | \$36,788,819       | \$10,528,547          | \$47,317,366     |                       |              |              |
| Clovis         | \$557,938,844    | \$417,757,510      | \$140,181,334         | \$557,938,844    |                       |              |              |
| Columbus       | \$13,735,996     | \$8,496,111        | \$5,239,885           | \$13,735,996     |                       |              |              |
| Corona         | \$3,534,909      | \$1,400,667        | \$2,134,242           | \$3,534,909      |                       |              |              |
| Corrales       | \$346,124,538    | \$302,904,429      | \$43,220,109          | \$346,124,538    |                       |              |              |
| Cuba           | \$10,135,627     | \$3,320,094        | \$6,815,533           | \$10,135,627     |                       |              |              |
| Deming         | \$264,424,847    | \$127,389,061      | \$137,035,786         | \$264,424,847    |                       |              |              |
| Des Moines     | \$1,987,856      | \$790,565          | \$1,197,291           | \$1,987,856      |                       |              |              |
| Dexter         | \$9,918,629      | \$7,233,166        | \$2,685,463           | \$9,918,629      |                       |              |              |
| Dora           | \$940,588        | \$606,669          | \$333,919             | \$940,588        |                       |              |              |
| Eagle Nest     | \$16,875,677     | \$10,870,023       | \$6,005,654           | \$16,875,677     |                       |              |              |
| Edgewood       | \$99,198,683     | \$64,808,390       | \$34,390,293          | \$99,198,683     |                       |              |              |
| Elephant Butte | \$62,079,542     | \$43,240,397       | \$18,839,145          | \$62,079,542     |                       |              |              |
| Elida          | \$1,965,247      | \$1,034,174        | \$931,073             | \$1,965,247      |                       |              |              |
| Encino         | \$1,217,530      | \$419,475          | \$798,055             | \$1,217,530      |                       |              |              |
| Espanola       | \$178,769,979    | \$99,332,289       | \$79,437,690          | \$178,769,979    |                       |              |              |
| Estancia       | \$23,941,128     | \$6,626,008        | \$17,315,120          | \$23,941,128     |                       |              |              |
| Eunice         | \$33,904,214     | \$15,526,098       | \$9,262,189           | \$24,788,287     | \$7,731,569           | \$1,384,358  | \$9,115,927  |
| Farmington     | \$1,096,073,288  | \$703,878,780      | \$386,488,032         | \$1,090,366,812  | \$4,845,374           | \$861,102    | \$5,706,476  |
| Floyd          | \$924,646        | \$537,821          | \$386,825             | \$924,646        |                       |              |              |
| Folsom         | \$1,221,459      | \$474,667          | \$746,792             | \$1,221,459      |                       |              |              |
| Fort Sumner    | \$10,867,616     | \$5,541,669        | \$5,325,947           | \$10,867,616     |                       |              |              |
| Gallup         | \$349,794,412    | \$203,638,626      | \$146,155,786         | \$349,794,412    |                       |              |              |
| Grady          | \$575,080        | \$456,327          | \$118,753             | \$575,080        |                       |              |              |
| Grants         | \$125,452,892    | \$61,484,309       | \$63,968,583          | \$125,452,892    |                       |              |              |
| Grenville      | \$486,119        | \$122,987          | \$363,132             | \$486,119        |                       |              |              |
| Hagerman       | \$6,338,770      | \$4,177,236        | \$2,161,534           | \$6,338,770      |                       |              |              |
| Hatch          | \$15,669,751     | \$6,643,423        | \$9,026,328           | \$15,669,751     |                       |              |              |
| Hobbs          | \$609,489,032    | \$262,392,459      | \$258,955,294         | \$521,347,753    | \$74,172,971          | \$13,968,308 | \$88,141,279 |
| Hope           | \$3,199,687      | \$585,966          | \$2,613,721           | \$3,199,687      |                       |              |              |
| House          | \$807,177        | \$465,512          | \$341,665             | \$807,177        |                       |              |              |
| Hurley         | \$10,865,958     | \$9,572,122        | \$1,293,836           | \$10,865,958     |                       |              |              |
| Jal            | \$23,232,390     | \$9,061,941        | \$13,018,018          | \$22,079,959     | \$973,426             | \$179,005    | \$1,152,431  |
| Jemez Springs  | \$10,758,723     | \$5,125,190        | \$5,633,533           | \$10,758,723     |                       |              |              |
| Lake Arthur    | \$1,887,161      | \$1,361,554        | \$525,607             | \$1,887,161      |                       |              |              |

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

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Table 20  
Net Taxable Value by Municipality -- 2014 Tax Year (Continued)

| Municipality    | Total                   | Residential<br>Values   | Nonresidential<br>Values | Subtotal                | Ad Valorem*         |                     | Subtotal             |
|-----------------|-------------------------|-------------------------|--------------------------|-------------------------|---------------------|---------------------|----------------------|
|                 |                         |                         |                          |                         | Production          | Equipment           |                      |
| Las Cruces      | \$2,074,528,940         | \$1,437,840,588         | \$636,688,352            | \$2,074,528,940         |                     |                     |                      |
| Las Vegas       | \$190,887,397           | \$123,124,331           | \$67,763,066             | \$190,887,397           |                     |                     |                      |
| Logan           | \$28,602,502            | \$19,155,281            | \$9,447,221              | \$28,602,502            |                     |                     |                      |
| Lordsburg       | \$35,020,378            | \$10,287,309            | \$24,733,069             | \$35,020,378            |                     |                     |                      |
| Los Alamos      | \$665,525,266           | \$571,278,070           | \$94,247,196             | \$665,525,266           |                     |                     |                      |
| Los Lunas       | \$343,847,642           | \$243,832,300           | \$100,015,342            | \$343,847,642           |                     |                     |                      |
| Los Ranchos     | \$234,809,961           | \$209,763,640           | \$25,046,321             | \$234,809,961           |                     |                     |                      |
| Loving          | \$7,307,341             | \$5,334,805             | \$1,972,536              | \$7,307,341             |                     |                     |                      |
| Lovington       | \$81,929,830            | \$59,130,161            | \$22,799,669             | \$81,929,830            |                     |                     |                      |
| Magdalena       | \$6,635,055             | \$4,339,390             | \$2,295,665              | \$6,635,055             |                     |                     |                      |
| Maxwell         | \$2,755,933             | \$1,866,636             | \$889,297                | \$2,755,933             |                     |                     |                      |
| Melrose         | \$7,261,534             | \$3,918,125             | \$3,343,409              | \$7,261,534             |                     |                     |                      |
| Mesilla         | \$60,111,954            | \$48,146,743            | \$11,965,211             | \$60,111,954            |                     |                     |                      |
| Milan           | \$51,482,341            | \$9,525,041             | \$41,957,300             | \$51,482,341            |                     |                     |                      |
| Moriarty        | \$44,491,058            | \$16,596,217            | \$27,894,841             | \$44,491,058            |                     |                     |                      |
| Mosquero        | \$1,111,570             | \$534,894               | \$576,676                | \$1,111,570             |                     |                     |                      |
| Mountainair     | \$10,081,720            | \$6,428,522             | \$3,653,198              | \$10,081,720            |                     |                     |                      |
| Pecos           | \$20,224,780            | \$16,472,523            | \$3,752,257              | \$20,224,780            |                     |                     |                      |
| Peralta         | \$58,169,126            | \$51,105,298            | \$7,063,828              | \$58,169,126            |                     |                     |                      |
| Portales        | \$147,014,395           | \$98,855,330            | \$48,159,065             | \$147,014,395           |                     |                     |                      |
| Questa          | \$26,474,407            | \$18,105,935            | \$8,368,472              | \$26,474,407            |                     |                     |                      |
| Raton           | \$100,777,351           | \$59,976,344            | \$40,801,007             | \$100,777,351           |                     |                     |                      |
| Red River       | \$55,139,246            | \$34,188,270            | \$20,950,976             | \$55,139,246            |                     |                     |                      |
| Reserve         | \$5,858,353             | \$2,890,009             | \$2,968,344              | \$5,858,353             |                     |                     |                      |
| Rio Communities | \$73,144,083            | \$72,557,057            | \$587,026                | \$73,144,083            |                     |                     |                      |
| Rio Rancho      | \$2,005,662,198         | \$1,594,141,405         | \$411,520,793            | \$2,005,662,198         |                     |                     |                      |
| Roswell         | \$666,670,355           | \$438,435,554           | \$228,234,801            | \$666,670,355           |                     |                     |                      |
| Roy             | \$1,905,728             | \$1,083,374             | \$822,354                | \$1,905,728             |                     |                     |                      |
| Ruidoso         | \$497,984,053           | \$360,253,636           | \$137,730,417            | \$497,984,053           |                     |                     |                      |
| Ruidoso Downs   | \$47,479,817            | \$26,455,615            | \$21,024,202             | \$47,479,817            |                     |                     |                      |
| San Jon         | \$2,319,157             | \$870,101               | \$1,449,056              | \$2,319,157             |                     |                     |                      |
| San Ysidro      | \$2,980,472             | \$1,568,413             | \$1,412,059              | \$2,980,472             |                     |                     |                      |
| Santa Clara     | \$15,165,374            | \$11,144,726            | \$4,020,648              | \$15,165,374            |                     |                     |                      |
| Santa Fe        | \$3,715,210,304         | \$2,639,942,358         | \$1,075,267,946          | \$3,715,210,304         |                     |                     |                      |
| Santa Rosa      | \$45,850,654            | \$15,258,768            | \$30,591,886             | \$45,850,654            |                     |                     |                      |
| Silver City     | \$203,204,010           | \$131,942,193           | \$71,261,817             | \$203,204,010           |                     |                     |                      |
| Socorro         | \$108,856,537           | \$74,656,480            | \$34,200,057             | \$108,856,537           |                     |                     |                      |
| Springer        | \$10,371,437            | \$7,467,056             | \$2,904,381              | \$10,371,437            |                     |                     |                      |
| Sunland Park    | \$215,056,885           | \$108,366,239           | \$106,690,646            | \$215,056,885           |                     |                     |                      |
| T or C          | \$96,135,867            | \$59,817,291            | \$36,318,576             | \$96,135,867            |                     |                     |                      |
| Taos            | \$308,755,917           | \$153,176,966           | \$155,578,951            | \$308,755,917           |                     |                     |                      |
| Taos Ski Valley | \$62,136,537            | \$28,480,265            | \$33,656,272             | \$62,136,537            |                     |                     |                      |
| Tatum           | \$7,822,695             | \$3,567,050             | \$4,255,645              | \$7,822,695             |                     |                     |                      |
| Texico          | \$6,916,047             | \$4,467,986             | \$2,448,061              | \$6,916,047             |                     |                     |                      |
| Tijeras         | \$11,669,967            | \$7,741,070             | \$3,928,897              | \$11,669,967            |                     |                     |                      |
| Tucumcari       | \$64,779,018            | \$28,053,024            | \$36,725,994             | \$64,779,018            |                     |                     |                      |
| Tularosa        | \$31,639,638            | \$22,912,797            | \$8,726,841              | \$31,639,638            |                     |                     |                      |
| Vaughn          | \$7,307,730             | \$2,162,515             | \$5,145,215              | \$7,307,730             |                     |                     |                      |
| Virden          | \$911,623               | \$647,463               | \$264,160                | \$911,623               |                     |                     |                      |
| Wagon Mound     | \$5,273,948             | \$2,315,720             | \$2,958,228              | \$5,273,948             |                     |                     |                      |
| Willard         | \$1,530,993             | \$862,388               | \$668,605                | \$1,530,993             |                     |                     |                      |
| Williamsburg    | \$5,480,434             | \$4,135,317             | \$1,345,117              | \$5,480,434             |                     |                     |                      |
| <b>Totals</b>   | <b>\$30,885,942,322</b> | <b>\$21,698,498,361</b> | <b>\$9,078,747,793</b>   | <b>\$30,777,246,154</b> | <b>\$91,581,347</b> | <b>\$17,114,821</b> | <b>\$108,696,168</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  
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**Table 21**  
**Obligations for Municipal Operating Purposes by Municipality, 2014 Tax Year**

| Municipality   | Total        | Residential  | Nonresidential | Subtotal     | Ad Valorem |           |           |
|----------------|--------------|--------------|----------------|--------------|------------|-----------|-----------|
|                |              |              |                |              | Production | Equipment | Subtotal  |
| Alamogordo     | \$2,867,039  | \$1,922,375  | \$944,664      | \$2,867,039  |            |           |           |
| Albuquerque    | \$78,681,965 | \$57,926,586 | \$20,755,379   | \$78,681,965 |            |           |           |
| Angel Fire     | \$1,476,358  | \$932,628    | \$543,731      | \$1,476,358  |            |           |           |
| Anthony        |              |              |                |              |            |           |           |
| Artesia        | \$739,191    | \$198,725    | \$540,306      | \$739,031    | \$135      | \$24      | \$159     |
| Aztec          | \$629,076    | \$364,982    | \$253,312      | \$618,295    | \$9,057    | \$1,725   | \$10,781  |
| Bayard         | \$30,091     | \$19,571     | \$10,521       | \$30,091     |            |           |           |
| Belen          | \$694,403    | \$378,995    | \$315,408      | \$694,403    |            |           |           |
| Bernalillo     | \$747,532    | \$369,004    | \$378,528      | \$747,532    |            |           |           |
| Bloomfield     | \$629,395    | \$338,916    | \$286,243      | \$625,159    | \$3,584    | \$652     | \$4,235   |
| Bosque Farms   | \$184,535    | \$159,128    | \$25,407       | \$184,535    |            |           |           |
| Capitan        | \$77,003     | \$54,622     | \$22,381       | \$77,003     |            |           |           |
| Carlsbad       | \$2,425,904  | \$1,506,413  | \$904,956      | \$2,411,370  | \$12,248   | \$2,286   | \$14,534  |
| Carrizozo      | \$84,020     | \$46,343     | \$37,677       | \$84,020     |            |           |           |
| Causey         | \$2,220      | \$457        | \$1,764        | \$2,220      |            |           |           |
| Chama          | \$93,253     | \$51,897     | \$41,356       | \$93,253     |            |           |           |
| Cimarron       | \$71,759     | \$43,414     | \$28,345       | \$71,759     |            |           |           |
| Clayton        | \$144,753    | \$80,751     | \$64,001       | \$144,753    |            |           |           |
| Cloudcroft     | \$56,346     | \$33,478     | \$22,868       | \$56,346     |            |           |           |
| Clovis         | \$1,919,157  | \$1,396,981  | \$522,175      | \$1,919,157  |            |           |           |
| Columbus       | \$69,083     | \$31,487     | \$37,596       | \$69,083     |            |           |           |
| Corona         | \$14,998     | \$5,554      | \$9,444        | \$14,998     |            |           |           |
| Corrales       | \$1,473,278  | \$1,216,464  | \$256,814      | \$1,473,278  |            |           |           |
| Cuba           | \$59,540     | \$12,138     | \$47,402       | \$59,540     |            |           |           |
| Deming         | \$1,157,272  | \$559,111    | \$598,161      | \$1,157,272  |            |           |           |
| Des Moines     | \$9,236      | \$3,324      | \$5,912        | \$9,236      |            |           |           |
| Dexter         | \$14,464     | \$8,513      | \$5,951        | \$14,464     |            |           |           |
| Dora           | \$1,677      | \$950        | \$727          | \$1,677      |            |           |           |
| Eagle Nest     | \$34,336     | \$17,370     | \$16,966       | \$34,336     |            |           |           |
| Edgewood*      |              |              |                |              |            |           |           |
| Elephant Butte | \$258,499    | \$182,691    | \$75,809       | \$258,499    |            |           |           |
| Elida          | \$3,549      | \$1,799      | \$1,749        | \$3,549      |            |           |           |
| Encino         | \$1,881      | \$574        | \$1,307        | \$1,881      |            |           |           |
| Espanola       | \$662,446    | \$321,737    | \$340,708      | \$662,446    |            |           |           |
| Estancia       | \$17,200     | \$9,893      | \$7,307        | \$17,200     |            |           |           |
| Eunice         | \$230,504    | \$89,912     | \$70,856       | \$160,767    | \$59,147   | \$10,590  | \$69,737  |
| Farmington     | \$1,862,990  | \$990,357    | \$859,936      | \$1,850,293  | \$10,781   | \$1,916   | \$12,697  |
| Floyd          | \$1,612      | \$962        | \$650          | \$1,612      |            |           |           |
| Folsom         | \$5,328      | \$1,403      | \$3,925        | \$5,328      |            |           |           |
| Fort Sumner    | \$22,115     | \$11,272     | \$10,844       | \$22,115     |            |           |           |
| Gallup         | \$2,259,079  | \$1,140,987  | \$1,118,092    | \$2,259,079  |            |           |           |
| Grady          | \$3,682      | \$2,774      | \$908          | \$3,682      |            |           |           |
| Grants         | \$549,813    | \$270,654    | \$279,159      | \$549,813    |            |           |           |
| Grenville      | \$3,560      | \$782        | \$2,778        | \$3,560      |            |           |           |
| Hagerman       | \$12,253     | \$7,444      | \$4,809        | \$12,253     |            |           |           |
| Hatch          | \$86,184     | \$36,539     | \$49,645       | \$86,184     |            |           |           |
| Hobbs          | \$3,002,881  | \$1,074,760  | \$1,438,497    | \$2,513,256  | \$412,031  | \$77,594  | \$489,625 |
| Hope           | \$22,840     | \$2,845      | \$19,995       | \$22,840     |            |           |           |
| House          | \$4,652      | \$2,038      | \$2,614        | \$4,652      |            |           |           |
| Hurley1        | \$13,559     | \$12,539     | \$1,020        | \$13,559     |            |           |           |
| Jal            | \$165,186    | \$56,782     | \$99,588       | \$156,370    | \$7,447    | \$1,369   | \$8,816   |
| Jemez Springs  | \$48,187     | \$19,337     | \$28,849       | \$48,187     |            |           |           |
| Lake Arthur    | \$3,933      | \$2,818      | \$1,115        | \$3,933      |            |           |           |

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

<sup>1</sup>Imposes no operating rate. <sup>2</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.

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**Table 21**  
**Obligations for Municipal Operating Purposes by Municipality, 2014 Tax Year (Continued)**

| Municipality     | Total              | Residential        | Nonresidential    | Subtotal           | Ad Valorem     |               | Subtotal       |
|------------------|--------------------|--------------------|-------------------|--------------------|----------------|---------------|----------------|
|                  |                    |                    |                   |                    | Production     | Equipment     |                |
| Las Cruces       | \$10,162,917       | \$6,903,073        | \$3,259,844       | \$10,162,917       |                |               |                |
| Las Vegas        | \$1,381,489        | \$863,102          | \$518,387         | \$1,381,489        |                |               |                |
| Logan            | \$210,533          | \$146,538          | \$63,995          | \$210,533          |                |               |                |
| Lordsburg        | \$103,986          | \$25,903           | \$78,082          | \$103,986          |                |               |                |
| Los Alamos       | \$1,163,338        | \$998,594          | \$164,744         | \$1,163,338        |                |               |                |
| Los Lunas        | \$2,558,158        | \$1,814,844        | \$743,314         | \$2,558,158        |                |               |                |
| Los Ranchos*     |                    |                    |                   |                    |                |               |                |
| Loving           | \$13,570           | \$9,181            | \$4,389           | \$13,570           |                |               |                |
| Lovington        | \$365,221          | \$236,402          | \$128,818         | \$365,221          |                |               |                |
| Magdalena        | \$7,703            | \$3,259            | \$4,444           | \$7,703            |                |               |                |
| Maxwell          | \$15,877           | \$9,074            | \$6,803           | \$15,877           |                |               |                |
| Melrose          | \$14,389           | \$7,495            | \$6,894           | \$14,389           |                |               |                |
| Mesilla          | \$78,793           | \$50,795           | \$27,999          | \$78,793           |                |               |                |
| Milan            | \$202,211          | \$23,851           | \$178,360         | \$202,211          |                |               |                |
| Moriarty         | \$72,136           | \$36,180           | \$35,956          | \$72,136           |                |               |                |
| Mosquero         | \$1,909            | \$662              | \$1,247           | \$1,909            |                |               |                |
| Mountainair      | \$55,625           | \$33,293           | \$22,332          | \$55,625           |                |               |                |
| Pecos            | \$12,307           | \$7,297            | \$5,009           | \$12,307           |                |               |                |
| Peralta          | \$174,507          | \$153,316          | \$21,191          | \$174,507          |                |               |                |
| Portales         | \$424,553          | \$299,532          | \$125,021         | \$424,553          |                |               |                |
| Questa           | \$114,031          | \$70,305           | \$43,725          | \$114,031          |                |               |                |
| Raton            | \$638,999          | \$326,871          | \$312,128         | \$638,999          |                |               |                |
| Red River        | \$361,732          | \$209,984          | \$151,748         | \$361,732          |                |               |                |
| Reserve          | \$12,107           | \$5,503            | \$6,605           | \$12,107           |                |               |                |
| Rio Communities* |                    |                    |                   |                    |                |               |                |
| Rio Rancho       | \$14,244,476       | \$11,648,391       | \$2,596,084       | \$14,244,476       |                |               |                |
| Roswell          | \$4,752,787        | \$3,006,791        | \$1,745,996       | \$4,752,787        |                |               |                |
| Roy              | \$3,498            | \$1,671            | \$1,827           | \$3,498            |                |               |                |
| Ruidoso          | \$2,458,598        | \$1,860,710        | \$597,888         | \$2,458,598        |                |               |                |
| Ruidoso Downs    | \$295,256          | \$134,421          | \$160,835         | \$295,256          |                |               |                |
| San Jon          | \$14,793           | \$4,947            | \$9,846           | \$14,793           |                |               |                |
| San Ysidro       | \$19,599           | \$9,279            | \$10,321          | \$19,599           |                |               |                |
| Santa Clara      | \$13,108           | \$7,612            | \$5,496           | \$13,108           |                |               |                |
| Santa Fe         | \$6,463,795        | \$3,453,045        | \$3,010,750       | \$6,463,795        |                |               |                |
| Santa Rosa       | \$218,644          | \$67,581           | \$151,063         | \$218,644          |                |               |                |
| Silver City      | \$557,621          | \$349,251          | \$208,370         | \$557,621          |                |               |                |
| Socorro          | \$574,924          | \$376,119          | \$198,805         | \$574,924          |                |               |                |
| Springer         | \$58,897           | \$38,627           | \$20,270          | \$58,897           |                |               |                |
| Sunland Park     | \$1,548,089        | \$731,906          | \$816,183         | \$1,548,089        |                |               |                |
| T or C           | \$166,174          | \$86,855           | \$79,320          | \$166,174          |                |               |                |
| Taos             | \$1,045,870        | \$402,396          | \$643,475         | \$1,045,870        |                |               |                |
| Taos Ski Valley  | \$457,035          | \$217,874          | \$239,161         | \$457,035          |                |               |                |
| Tatum            | \$29,552           | \$11,572           | \$17,980          | \$29,552           |                |               |                |
| Texico           | \$14,271           | \$8,824            | \$5,447           | \$14,271           |                |               |                |
| Tijeras          | \$15,360           | \$6,619            | \$8,742           | \$15,360           |                |               |                |
| Tucumcari        | \$409,745          | \$128,791          | \$280,954         | \$409,745          |                |               |                |
| Tularosa         | \$189,642          | \$122,881          | \$66,760          | \$189,642          |                |               |                |
| Vaughn           | \$55,904           | \$16,543           | \$39,361          | \$55,904           |                |               |                |
| Virden           | \$1,355            | \$767              | \$588             | \$1,355            |                |               |                |
| Wagon Mound      | \$26,002           | \$11,868           | \$14,134          | \$26,002           |                |               |                |
| Willard          | \$6,838            | \$3,809            | \$3,029           | \$6,838            |                |               |                |
| Williamsburg     | \$9,407            | \$6,414            | \$2,993           | \$9,407            |                |               |                |
| <b>Totals</b>    | <b>155,427,153</b> | <b>106,871,695</b> | <b>47,944,872</b> | <b>154,816,568</b> | <b>514,429</b> | <b>96,156</b> | <b>610,585</b> |

\*Imposes no operating rate.

Department of Finance and Administration  
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Table 22: Obligations for Municipal Debt Service Purposes , 2014 Tax Year

| Municipality   | Total          | Residential  | Nonresidential | Ad Valorem Production | Ad Valorem Equipment | Municipality    | Total        | Residential  | Nonresidential | Ad Valorem Production | Ad Valorem Equipment |
|----------------|----------------|--------------|----------------|-----------------------|----------------------|-----------------|--------------|--------------|----------------|-----------------------|----------------------|
| Alamogordo     | Alamogordo     | \$1,027,778  | \$762,901      | \$264,877             |                      | Las Cruces      |              |              |                |                       |                      |
| Albuquerque    | Albuquerque    | \$60,168,209 | \$44,386,001   | \$15,782,207          |                      | Las Vegas       |              |              |                |                       |                      |
| Angel Fire     | Angel Fire     |              |                |                       |                      | Logan           |              |              |                |                       |                      |
| Anthony        | Anthony        |              |                |                       |                      | Lordsburg       |              |              |                |                       |                      |
| Artesia        | Artesia        |              |                |                       |                      | Los Alamos      |              |              |                |                       |                      |
| Aztec          | Aztec          |              |                |                       |                      | Los Lunas       |              |              |                |                       |                      |
| Bayard         | Bayard         |              |                |                       |                      | Los Ranchos*    | \$234,810    | \$209,764    | \$25,046       |                       |                      |
| Belen          | Belen          |              |                |                       |                      | Loving          |              |              |                |                       |                      |
| Bernalillo     | Bernalillo     |              |                |                       |                      | Lovington       |              |              |                |                       |                      |
| Bloomfield     | Bloomfield     | \$134,684    | \$84,013       | \$49,950              | \$610                | Magdalena       |              |              |                |                       |                      |
| Bosque Farms   | Bosque Farms   |              |                |                       |                      | Maxwell         |              |              |                |                       |                      |
| Capitan        | Capitan        |              |                |                       |                      | Meirose         |              |              |                |                       |                      |
| Carlsbad       | Carlsbad       |              |                |                       |                      | Mesilla         |              |              |                |                       |                      |
| Carrizozo      | Carrizozo      |              |                |                       |                      | Milan           |              |              |                |                       |                      |
| Causey         | Causey         |              |                |                       |                      | Moriarty        |              |              |                |                       |                      |
| Chama          | Chama          |              |                |                       |                      | Mosquero        |              |              |                |                       |                      |
| Cimarron       | Cimarron       |              |                |                       |                      | Mountainair     |              |              |                |                       |                      |
| Clayton        | Clayton        |              |                |                       |                      | Pecos           |              |              |                |                       |                      |
| Cloudcroft     | Cloudcroft     |              |                |                       |                      | Peralta         |              |              |                |                       |                      |
| Clovis         | Clovis         |              |                |                       |                      | Portales        |              |              |                |                       |                      |
| Columbus       | Columbus       |              |                |                       |                      | Questa          |              |              |                |                       |                      |
| Corona         | Corona         |              |                |                       |                      | Raton           |              |              |                |                       |                      |
| Corrales       | Corrales       | \$183,237    | \$157,373      | \$25,864              |                      | Red River       |              |              |                |                       |                      |
| Cuba           | Cuba           |              |                |                       |                      | Reserve         |              |              |                |                       |                      |
| Deming         | Deming         |              |                |                       |                      | Rio Communities |              |              |                |                       |                      |
| Des Moines     | Des Moines     |              |                |                       |                      | Rio Rancho      | \$3,772,885  | \$2,998,766  | \$774,119      |                       |                      |
| Dexter         | Dexter         |              |                |                       |                      | Roswell         | \$360,002    | \$236,755    | \$123,247      |                       |                      |
| Dora           | Dora           |              |                |                       |                      | Roy             |              |              |                |                       |                      |
| Eagle Nest     | Eagle Nest     |              |                |                       |                      | Ruidoso         | \$745,308    | \$540,225    | \$205,083      |                       |                      |
| Edgewood*      | Edgewood*      | \$291,147    | \$190,212      | \$100,935             |                      | Ruidoso Downs   | \$98,176     | \$54,703     | \$43,473       |                       |                      |
| Elephant Butte | Elephant Butte |              |                |                       |                      | San Jon         |              |              |                |                       |                      |
| Elida          | Elida          |              |                |                       |                      | San Ysidro      |              |              |                |                       |                      |
| Encino         | Encino         |              |                |                       |                      | Santa Clara     |              |              |                |                       |                      |
| Espanola       | Espanola       |              |                |                       |                      | Santa Fe        | \$3,133,448  | \$2,226,554  | \$906,892      |                       |                      |
| Estancia       | Estancia       |              |                |                       |                      | Santa Rosa      |              |              |                |                       |                      |
| Eunice         | Eunice         |              |                |                       |                      | Silver City     |              |              |                |                       |                      |
| Farmington     | Farmington     |              |                |                       |                      | Socorro         |              |              |                |                       |                      |
| Floyd          | Floyd          |              |                |                       |                      | Springer        |              |              |                |                       |                      |
| Folsom         | Folsom         |              |                |                       |                      | Sunland Park    |              |              |                |                       |                      |
| Fort Sumner    | Fort Sumner    |              |                |                       |                      | T or C          |              |              |                |                       |                      |
| Gallup         | Gallup         | \$389,321    | \$226,650      | \$162,671             |                      | Taos            |              |              |                |                       |                      |
| Grady          | Grady          |              |                |                       |                      | Taos Ski Valley |              |              |                |                       |                      |
| Grants         | Grants         |              |                |                       |                      | Tatum           |              |              |                |                       |                      |
| Grenville      | Grenville      |              |                |                       |                      | Texico          |              |              |                |                       |                      |
| Hagerman       | Hagerman       |              |                |                       |                      | Tijeras         |              |              |                |                       |                      |
| Hatch          | Hatch          |              |                |                       |                      | Tucumcari       |              |              |                |                       |                      |
| Hobbs          | Hobbs          |              |                |                       |                      | Tularosa        |              |              |                |                       |                      |
| Hope           | Hope           |              |                |                       |                      | Vaughn          |              |              |                |                       |                      |
| House          | House          |              |                |                       |                      | Virden          |              |              |                |                       |                      |
| Hurley1        | Hurley1        |              |                |                       |                      | Wagon Mound     |              |              |                |                       |                      |
| Jal            | Jal            |              |                |                       |                      | Willard         |              |              |                |                       |                      |
| Jemez Springs  | Jemez Springs  |              |                |                       |                      | Williamsburg    |              |              |                |                       |                      |
| Lake Arthur    | Lake Arthur    |              |                |                       |                      | Totals          | \$70,539,003 | \$52,073,917 | \$18,464,365   | \$610                 | \$111                |

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

|  |              |
|--|--------------|
| Muni Debt                                      | \$70,539,003 |
| total obligations                              | 1642774379   |
| % of Muni Debt Obligations To Total Obligation | 4.29%        |

| District Name           | School Name  | School Category | School Type | Total NMCI Gross Square Feet | Number of Students | Square Foot Per Student | FCI     | wNMCI | Asset - Ownership       | Renewal |
|-------------------------|--|-----------------|-------------|------------------------------|--------------------|-------------------------|---------|-------|-------------------------|---------|
| Albuquerque             | Academia De Lengua y Cultura                               | Charter         |             |                              |                    |                         |         |       |                         |         |
| Albuquerque             | Albuquerque Talent Development Secondary Charter School    | Charter         | High        | 13572                        | 135                | 101                     | 5.07%   | 1.16  | Lease Purchase          | 2018    |
| Albuquerque             | Alice King Community Charter School                        | Charter         | Elementary  | 11016                        | 326                | 34                      | 10.36%  | 14.89 |                         | 2016    |
| Albuquerque             | Nuestros Valores Charter School                            | Charter         | High        | 14686                        | 109                | 135                     | 68.56%  | 28.62 |                         | 2016    |
| Albuquerque             | Robert F. Kennedy Charter High School                      | Charter         | High        | 40000                        | 193                | 207                     | 46.84%  | 10.75 | Public building         | 2016    |
| Albuquerque             | Public Academy for Performing Arts Charter School          | Charter         | High        | 29568                        | 366                | 81                      | 101.19% | 18.97 | Public building         | 2016    |
| Albuquerque             | Corrales International Charter                             | Charter         | High        | 23418                        | 217                | 108                     | 0.00%   | 0.25  | Lease Purchase          | 2017    |
| Albuquerque             | Bataan Military Academy Charter School                     | Charter         | High        | 8800                         | 130                | 68                      | 16.16%  | 6.50  |                         | 2015    |
| Albuquerque             | Gordon Bernell Charter School                              | Charter         | High        | 22187                        | 685                | 32                      | 13.55%  | 51.28 | Public building         | 2018    |
| Albuquerque             | Christine Duncan Community Charter School                  | Charter         | Elementary  | 13332                        | 115                | 116                     | 94.44%  | 87.03 |                         | 2016    |
| Albuquerque             | Native American Community Academy Charter School           | Charter         | Middle      | 34552                        | 381                | 91                      | 32.73%  | 8.42  | Public buidng           | 2016    |
| Albuquerque             | El Camino Real Academy Charter School                      | Charter         | High        | 61380                        | 362                | 170                     | 38.69%  | 23.16 |                         | 2018    |
| Albuquerque             | Digital Arts and Technology Academy Charter School         | Charter         | High        | 50436                        | 295                | 171                     | 65.68%  | 39.41 | Lease Purchase          | 2015    |
| Albuquerque             | La Academia de Esperanza Charter School                    | Charter         | High        | 22400                        | 351                | 64                      | 52.84%  | 19.75 | Lease from a non profit | 2018    |
| Albuquerque             | Los Puentes Charter School                                 | Charter         | High        | 19381                        | 196                | 99                      | 18.24%  | 7.91  | Lease from a non profit | 2015    |
| Albuquerque             | Montessori of the Rio Grande Charter School                | Charter         | Elementary  | 21014                        | 199                | 106                     | 52.14%  | 33.12 | Public building         | 2019    |
| Albuquerque             | SIA Tech Charter School                                    | Charter         | High        | 11564                        | 297                | 39                      | 11.41%  | 12.28 |                         | 2019    |
| Albuquerque             | Mountain Mahogany Community Charter School                 | Charter         | Elementary  | 13926                        | 205                | 68                      | 27.77%  | 9.96  | Lease Purchase          | 2015    |
| Albuquerque             | South Valley Academy Charter School                        | Charter         | High        | 37888                        | 253                | 150                     | 36.88%  | 17.17 | Public building         | 2015    |
| Albuquerque             | Twenty-First Century Public Academy Charter School         | Charter         | Middle      | 21290                        | 232                | 92                      | 26.30%  | 5.69  |                         | 2015    |
| Aztec                   | Mosaic Academy Charter School                              | Charter         | Middle      | 9024                         | 180                | 50                      | 31.50%  | 5.90  |                         | 2019    |
| Carlsbad                | Jefferson Montessori Academy Charter School                | Charter         | High        | 22955                        | 204                | 113                     | 38.09%  | 19.41 | Public buidng           | 2017    |
| Cimarron                | Moreno Valley Charter High School                          | Charter         | High        | 17314                        | 92                 | 188                     | 14.98%  | 21.63 | Lease from a non profit | 2017    |
| Deming                  | Deming Cesar Chavez Charter High School                    | Charter         | High        | 23559                        | 146                | 161                     | 31.63%  | 14.54 | Public building         | 2019    |
| Espanola                | Carinos Charter School                                     | Charter         | Elementary  | 55924                        | 219                | 255                     | 81.25%  | 81.18 | Public building         | 2016    |
| Farmington              | NM Virtual Academy   | Charter         | High        | 4300                         | 12                 | 358                     | 33.27%  | 14.93 |                         | 2017    |
| Gadsden                 | Anthony Charter School                                     | Charter         | High        | 6297                         | 200                | 31                      | 36.94%  | 28.38 |                         | 2015    |
| Gallup McKinley         | Middle College Charter High School                         | Charter         | High        | 3314                         | 63                 | 53                      | 46.82%  | 11.32 | Public building         | 2018    |
| Jemez Mountain          | Lindrith Heritage Charter                                  | Charter         | Middle      | 11569                        | 24                 | 482                     | 50.01%  | 19.65 |                         | 2016    |
| Jemez Valley            | San Diego Riverside Charter School                         | Charter         | Middle      | 18816                        | 92                 | 205                     | 61.50%  | 47.45 | Public building         | 2019    |
| Las Cruces              | Las Montanas Charter School                                | Charter         | High        | 26737                        | 226                | 118                     | 62.77%  | 23.31 | Lease from a non profit | 2019    |
| Questa                  | Roots & Wings Community Charter School                     | Charter         | Middle      | 4493                         | 50                 | 90                      | 12.22%  | 2.91  |                         | 2016    |
| Roswell                 | Sidney Gutierrez Charter Middle School                     | Charter         | Middle      | 10110                        | 65                 | 156                     | 65.82%  | 22.29 | Public building         | 2019    |
| Santa Fe                | Tierra Encantada Charter School                            | Charter         | High        | 33936                        | 400                | 85                      | 38.07%  | 17.17 | Public building         | 2015    |
| Santa Fe                | Turquoise Trail Elementary Charter School                  | Charter         | Elementary  | 63249                        | 463                | 137                     | 38.54%  | 20.94 | Public building         | 2015    |
| Santa Fe                | Monte Del Sol Charter School                               | Charter         | High        | 31761                        | 382                | 83                      | 22.31%  | 6.50  |                         | 2015    |
| Santa Fe                | Academy for Technology and the Classics Charter School     | Charter         | High        | 25165                        | 369                | 68                      | 6.90%   | 2.15  | Lease from a non profit | 2015    |
| Socorro                 | Cottonwood Valley Charter School                           | Charter         | Middle      | 18052                        | 170                | 106                     | 29.95%  | 14.11 |                         | 2015    |
| State Chartered Schools | La Academia Dolores Huerta Charter School                  | Charter         | Middle      | 12400                        | 133                | 93                      | 78.26%  | 42.16 |                         | 2019    |
| State Chartered Schools | North Valley Academy Charter School                        | Charter         | Middle      | 36150                        | 454                | 80                      | 17.04%  | 5.24  |                         | 2016    |
| State Chartered Schools | Cesar Chavez Community Charter School                      | Charter         | High        | 26000                        | 202                | 129                     | 35.72%  | 8.18  | Lease from a non profit | 2019    |
| State Chartered Schools | Creative Education Preparatory Institute #1 Charter School | Charter         | High        | 13330                        | 173                | 77                      | 25.14%  | 10.28 |                         | 2019    |
| State Chartered Schools | Gilbert L Sena Charter High School                         | Charter         | High        | 16016                        | 178                | 90                      | 25.14%  | 5.76  |                         | 2019    |
| State Chartered Schools | Southwest Primary Learning Center                          | Charter         | Elementary  | 14160                        | 104                | 136                     | 29.11%  | 6.69  |                         | 2015    |
| State Chartered Schools | Southwest Intermediate Learning Center                     | Charter         | Middle      | 15120                        | 113                | 134                     | 20.09%  | 4.56  |                         | 2015    |

|                         |  |         |            |       |     |     |         |        |                                   |      |
|-------------------------|--|---------|------------|-------|-----|-----|---------|--------|-----------------------------------|------|
| State Chartered Schools | Alma d' Arte Charter High School                                     | Charter | High       | 47308 | 189 | 250 | 39.59%  | 12.76  |                                   | 2019 |
| State Chartered Schools | Aldo Leopold Charter High School                                     | Charter | High       | 10800 | 84  | 129 | 81.30%  | 46.75  |                                   | 2015 |
| State Chartered Schools | Southwest Secondary Learning Center                                  | Charter | High       | 14160 | 280 | 51  | 17.02%  | 5.86   |                                   | 2015 |
| State Chartered Schools | Explore Academy Charter School                                       | Charter | High       | 33860 | 500 | 68  | 7.52%   | 1.62   |                                   | 2019 |
| State Chartered Schools | La Tierra Montessori School of the Arts & Sciences                   | Charter | Middle     | 9000  | 85  | 106 | 47.11%  | 16.85  | Public building                   | 2017 |
| State Chartered Schools | Albuquerque Institute for Math and Science Charter School            | Charter | High       | 23525 | 312 | 75  | 10.61%  | 2.43   | Public                            | 2015 |
| State Chartered Schools | Albuquerque School of Excellence Charter School                      | Charter | High       | 24652 | 316 | 78  | 17.66%  | 24.18  |                                   | 2015 |
| State Chartered Schools | The GREAT Academy  | Charter | High       | 15040 | 180 | 84  | 44.74%  | 10.20  |                                   | 2017 |
| State Chartered Schools | Amy Biehl Charter High School  | Charter | High       | 41900 | 292 | 143 | 45.81%  | 18.15  | Public                            | 2015 |
| State Chartered Schools | East Mountain Charter High School                                    | Charter | High       | 43752 | 364 | 120 | 25.12%  | 7.13   | Lease purchase from a non profit  | 2015 |
| State Chartered Schools | La Promesa Early Learning Charter School                             | Charter | Elementary | 60426 | 303 | 199 | 10.45%  | 11.83  | Lease from a non profit           | 2015 |
| State Chartered Schools | South Valley Preparatory Charter School                              | Charter | High       | 10736 | 147 | 73  | 78.62%  | 35.10  |                                   | 2015 |
| State Chartered Schools | Albuquerque Sign Language Academy Charter School                     | Charter | Middle     | 9700  | 71  | 137 | 9.25%   | 2.10   | Public building                   | 2015 |
| State Chartered Schools | Tierra Adentro Charter School  | Charter | High       | 15786 | 205 | 77  | 68.36%  | 21.10  |                                   | 2015 |
| State Chartered Schools | NM International Charter School                                      | Charter | Elementary | 21551 | 240 | 90  | 1.03%   | 0.24   |                                   | 2017 |
| State Chartered Schools | The MASTERS Program Early College Charter School                     | Charter | High       | 5800  | 156 | 37  | 35.32%  | 8.13   | Public building                   | 2015 |
| State Chartered Schools | Academy of Trades and Technology Charter School                      | Charter | High       | 25629 | 88  | 291 | 43.27%  | 14.60  | Lease to purchase from non profit | 2015 |
| State Chartered Schools | The ASK Academy  | Charter | High       | 24120 | 170 | 142 | 5.58%   | 1.27   |                                   | 2015 |
| State Chartered Schools | La Resolana Leadership Academy Charter School                        | Charter | Middle     | 10514 | 77  | 137 | 11.47%  | 3.24   |                                   | 2019 |
| State Chartered Schools | Walatowa Charter High School   | Charter | High       | 11860 | 59  | 201 | 24.88%  | 5.53   | Public building                   | 2017 |
| State Chartered Schools | Coral Community Charter School                                       | Charter | Elementary | 10000 | 94  | 106 | 102.40% | 119.80 |                                   | 2017 |
| State Chartered Schools | Mission Achievement & Success Charter School                         | Charter | Middle     | 24996 | 107 | 234 | 15.80%  | 3.60   |                                   | 2017 |
| State Chartered Schools | Sage Montessori Charter School                                       | Charter | Middle     | 28980 | 318 | 91  | 25.06%  | 4.82   |                                   | 2017 |
| State Chartered Schools | Southwest Aeronautics, Mathematics, & Science Academy Charter School | Charter | High       | 40000 | 276 | 145 | 9.01%   | 2.06   | Public building                   | 2017 |
| State Chartered Schools | William W & Josephine Dorn Community Charter School                  | Charter | Elementary | 13848 | 90  | 154 | 31.49%  | 12.09  |                                   | 2017 |
| State Chartered Schools | Uplift Community Charter School                                      | Charter | Elementary | 10000 | 156 | 64  | 102.40% | 119.80 |                                   | 2017 |
| State Chartered Schools | New America Charter School - Las Cruces Campus                       | Charter | High       | 24329 | 235 | 104 | 0.72%   | 0.16   |                                   | 2017 |
| State Chartered Schools | Estancia Valley Classical Academy Charter School                     | Charter | High       | 3840  | 21  | 183 | 0.51%   | 17.44  | Lease from a non profit           | 2017 |
| State Chartered Schools | Red River Valley Charter School                                      | Charter | Middle     | 10118 | 65  | 156 | 16.84%  | 3.65   | Public building                   | 2016 |
| State Chartered Schools | Horizon Academy West Charter School                                  | Charter | Elementary | 35075 | 435 | 81  | 16.94%  | 3.86   | Public building                   | 2018 |
| State Chartered Schools | Cien Aguas International Charter School                              | Charter | Middle     | 28334 | 330 | 86  | 45.35%  | 10.36  |                                   | 2019 |
| State Chartered Schools | Health Sciences Academy Charter School                               | Charter | High       | 12780 | 315 | 41  | 20.67%  | 31.45  | Lease from a non profit           | 2019 |
| State Chartered Schools | Taos Integrated School of the Arts                                   | Charter | Middle     | 12000 | 169 | 71  | 23.47%  | 5.87   |                                   | 2015 |
| State Chartered Schools | ACE Leadership Charter High School                                   | Charter | High       | 22790 | 420 | 54  | 0.00%   | -      | Lease purchase                    | 2015 |
| State Chartered Schools | Cottonwood Classical Preparatory School                              | Charter | High       | 47161 | 542 | 87  | 0.14%   | 0.03   |                                   | 2018 |
| State Chartered Schools | Taos Academy Charter School  | Charter | High       | 18912 | 162 | 117 | 6.47%   | 14.28  |                                   | 2019 |
| State Chartered Schools | Taos International School  | Charter | Elementary | 17040 | 360 | 47  | 23.82%  | 5.98   | Private                           | 2019 |
| State Chartered Schools | La Jicarita Community Charter School                                 | Charter | Middle     | 6720  | 52  | 129 | 43.21%  | 16.07  | Lease from a non profit           | 2018 |
| State Chartered Schools | J. Paul Taylor Academy Charter School                                | Charter | Elementary | 13224 | 175 | 76  | 27.26%  | 6.01   | Public building lease to purchase | 2017 |
| State Chartered Schools | New America Charter School - Albuquerque Campus                      | Charter | High       | 10096 | 425 | 24  | 11.02%  | 2.52   | Lease from a non profit           | 2019 |
| State Chartered Schools | School of Dreams Academy Charter School                              | Charter | High       | 21106 | 326 | 65  | 6.90%   | 1.59   |                                   | 2019 |
| State Chartered Schools | International School at Mesa del Sol Charter School                  | Charter | Elementary | 5376  | 261 | 21  | 12.38%  | 2.39   |                                   | 2019 |
| State Chartered Schools | NM School for the Arts Charter School                                | Charter | High       | 38029 | 201 | 189 | 43.72%  | 22.92  |                                   | 2019 |
| State Chartered Schools | Media Arts Collaborative Charter School                              | Charter | High       | 16192 | 199 | 81  | 42.14%  | 12.05  | Lease purchase                    | 2018 |
| State Chartered Schools | Dream/ta'a Dine  | Charter | Elementary | 5963  | 105 | 57  | 76.59%  | 19.15  | Lease from non profit             | 2019 |
| State Chartered Schools | McCurdy Charter School   | Charter | High       | 66376 | 584 | 114 | 22.75%  | 10.33  | Lease to purchase from non profit | 2017 |
| State Chartered Schools | Health Leadership High School  | Charter | High       | 15972 | 86  | 186 | 35.13%  | 19.76  | Lease from a non profit           | 2018 |
| Taos                    | Anansi Charter School  | Charter | Elementary | 13682 | 115 | 119 | 3.93%   | 0.90   | Lease to purchase from non profit | 2016 |

|                |                                  |         |        |       |     |     |        |       |                       |      |
|----------------|----------------------------------|---------|--------|-------|-----|-----|--------|-------|-----------------------|------|
| Taos           | Taos Municipal Charter School    | Charter | Middle | 32090 | 213 | 151 | 6.59%  | 1.61  | Lease from non profit | 2015 |
| Taos           | Vista Grande Charter High School | Charter | High   | 10016 | 80  | 125 | 12.01% | 4.72  | Public building       | 2017 |
| West Las Vegas | Rio Gallinas Charter School      | Charter | Middle | 4467  | 95  | 47  | 70.66% | 23.35 | Public building       | 2017 |

Opportunities to Lease Public Space  
Presented to:

Public School Capital Outlay Oversight Task Force  
September 3, 2014

By:

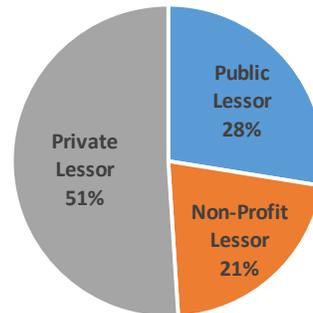
Robert Gorrell, Director, Public School Facilities Authority (PSFA)  
David Abbey, Chair, PSCOC; Director, LFC

(Previously presented to the PSCOOTF October 10, 2013)

The rising cost of public school funds going to private owners leasing facilities to charter schools prompted the 2005 Legislature to create a deadline of 2010 for charters to be located in public facilities, or meet other requirements prior to authorization (or re-authorization). As the 2010 deadline approached, only a small percentage of charter schools were in public facilities. The 2009 Legislature amended the deadline again to 2015 -where it is today. With less than one years from the deadline, only 48 of the 98 are currently in a public facility or are leasing from a non-profit entity specifically organized for the purpose of providing the facility for the charter school.<sup>1</sup> The other 50 charter schools are still located in privately owned facilities.

**Table 1. – New Mexico Charter Schools Lessor Status (2014)**

| Lessor (Public Building)        | Number of Schools |
|---------------------------------|-------------------|
| Federal                         | 1                 |
| County                          | 3                 |
| Tribal                          | 3                 |
| School District                 | 13                |
| Municipal                       | 3                 |
| University                      | 4                 |
| <b>Subtotal Public Building</b> | <b>27</b>         |
| Non-Profit                      | 14                |
| Non-Profit Lease Purchase       | 7                 |
| <b>Subtotal Non-Profit</b>      | <b>21</b>         |



Source: PSFA 2014-2015 Lease Assistance Awards.

Table 1 above indicates that 27 charter schools are in public buildings. However, for the purposes of the 2015 deadline, a charter school that leases from a non-profit charter

<sup>1</sup> Section 22-8B-4.2(2)(a.) NMSA 1978

foundation qualifies as being in a “public facility” in relation to the relevant statute: Section 22-8B-4.2(D)(2)(b), NMSA.

Ideally, all charter schools would be in available school district facilities, as stated in Section 22-8B-4(F):

*“The school district in which a charter school is geographically located shall provide a charter school with available facilities for the school's operations unless the facilities are currently used for other educational purposes...”*

With regard to determining whether traditional public schools have potential to house charter schools in their facilities, PSFA relies on the school district’s facilities master plan (FMP) capacity and utilization analysis. The capacity analysis quantifies the number of students a school can hold in its general and special educational rooms while discounting the spaces that are used for special purposes and unable to accommodate students based on current educational program. The FMP consultant, in conjunction with the district, determines the school’s capacity and then compares it to the school’s enrollment to determine the number of seats available for growth or other functions.

For example, the capacity analysis for a particular school may reveal that the building can hold 500 students but has a current enrollment of 200 students, which suggests that the school has capacity for an additional 300 students. It appears that a charter school could potentially move into this space. However, we must use caution before we can say definitively whether the space could accommodate a charter school. Without further study, we don’t immediately know how that space is configured within the building. It could be that the available capacity is found in an entire wing or it could be in noncontiguous spaces spread out throughout the campus, making it difficult for a charter school to function in a seamless manner. Also, the available space may not necessarily be appropriate for a charter school. For example, some of the available space might be found in vocational space and would need renovation before a charter elementary school could occupy the area. The school might also utilize the room for specialized instruction during part of the school week.

The FMP’s utilization analysis reveals the manner and frequency a school uses its spaces throughout the school day and school week. The FMP contains worksheets that identify the room number, the room’s grade level or subject taught, the number of hours or periods the room is in use, and size of the room. This information yields a percentage of utilization for the room and for building as a whole. PSFA regards 95-100% a fully utilized elementary school and 80-95% for secondary schools. Based on the utilization analysis, the charter may or may not be able to implement its schedule in the traditional school space.

Other points to consider when evaluating a traditional public school's vacant or underutilized space for a charter include

- Age appropriateness of the space – A district may have available seats in its high school but an elementary charter school may need space? Would this situation be optimal?
- Scheduling – Scheduling of cafeteria, multi-purpose spaces, administration areas need to be considered.
- Rules and procedures – If the traditional school and charter school have different procedures (i.e. students leaving campus for lunch), how will the schools address this situation?

But due to difficulties of school districts and charter schools identifying space, The 2009 Legislature also added that the following criteria, that if met, satisfies the statutory requirement of being in a public facility by July 1, 2015:

*“if the facility in which the charter school is housed meets the statewide adequacy standards<sup>2</sup> ... and the owner of the facility is contractually obligated to maintain those standards at no additional cost to the charter school or the state; and either: 1) public buildings are not available or adequate for the educational program of the charter school; or 2) the owner of the facility is a nonprofit entity specifically organized for the purpose of providing the facility for the charter school.*

See **Appendix A.** for the full versions of Section 22-8B-4 and Section 22-8B-4.2 NMSA 1978.

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<sup>2</sup> As it concerns the suitability of space and a charter schools facilities condition, The 2011 Legislature passed House Bill 283 in which stated that on or after July 1, 2011, new or existing charter schools could not locate in a facility whose condition rating was not equal or better than the average wNMCI for all New Mexico Public Schools. It also required applicant charters to provide a facilities master plan/educational specification document approved by PSFA with their application to PED.