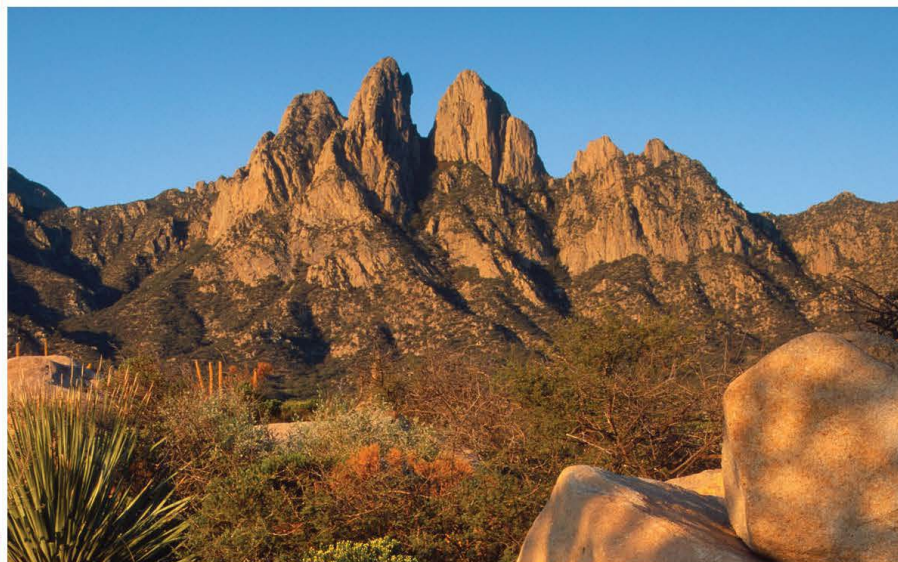




November 2023

Prepared by
Arrowhead Center

Sponsored by
Eddy County New Mexico



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

November 2023

Prepared by

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Eddy County New Mexico

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Disclaimer

The purpose and scope of this report is to provide an estimation of the State of New Mexico's county-level revenues and expenditures from 2015-2022. All material included in this document is based on data/information gathered from the best available sources. Due diligence has been taken to compile this document; however, with any estimation, numerous factors and assumptions can be inexact. Assumptions and methodologies used in the study are discussed in detail in this report. Arrowhead Center does not in any way assume liability for any financial or other loss resulting from this report when undertaking the business activities described herein. Prospective users of this study are encouraged to carry out their own due diligence and gather any additional information considered necessary for making an informed decision. The content of this informational report therefore does not bind Arrowhead Center legally or in any other form.

Suggested citation:

Winingham, Kramer. *State of New Mexico County-Level Revenue & Expenditure Analysis, 2015-2022*. New Mexico State University, 2023.

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Executive Summary

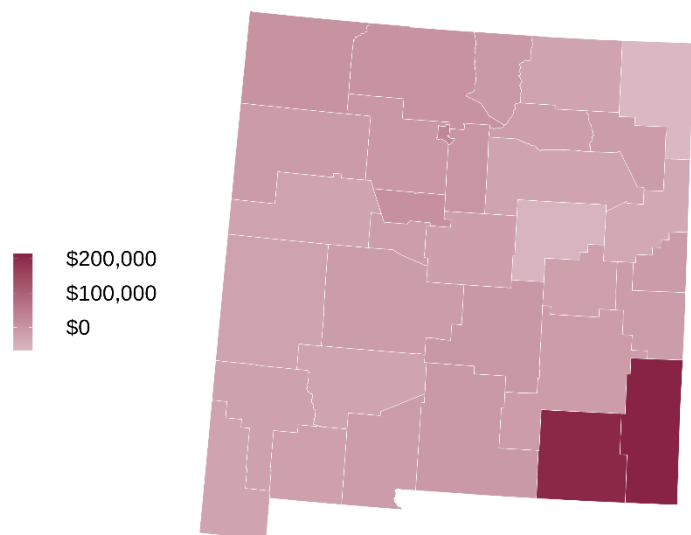
This report is an analysis of the State of New Mexico's county-level revenues and expenditures over the last eight years of available data, 2015-2022. The analysis estimates the amount of revenue contributed to the State of New Mexico by each county and the State of New Mexico's expenditures in each county on a per capita basis. This study is an update to two previously released studies covering 2015-2019 and 2015-2021, which can be found at Arrowhead Center's Economic and Policy Studies webpage.¹

New Mexico state budgets are typically allocated to departments and branches which then allocate to counties through various mechanisms and sub-departments. New Mexico also has a diverse mix of taxes and revenues. Complete county-level revenue and expenditure data is not readily available. In this study, revenue sources and expenditures were investigated individually and allocated to counties through various methods and approaches. The methods of analysis for each category are described in detail in the Appendix - Methodology section of this report.

For the revenue analysis, revenues were considered from Gross Receipts Tax (including Compensating Tax and Selective Taxes), Property Taxes, Motor Vehicle Revenues, Personal Income Taxes, Corporate Income Taxes, State Land Revenue, Federal Land Revenue returned to New Mexico, and Oil & Gas Severance Taxes including School Tax, Severance Tax, Conservation Tax, and Production Tax. In addition to direct sources for these revenues and taxes, the New Mexico Department of Finance & Administration General Fund Audit, and the New Mexico Annual Financial Reports were used for reconciliation.²

The expenditure analysis primarily relied on the annual House Bill 2 (HB2)

Figure 1 - County-Level Net Contributions per capita, 2015-2022



¹ Arrowhead Center's Economic and Policy Studies webpage: arrowheadcenter.nmsu.edu/economic-and-policy-studies/

² (New Mexico Department of Finance and Administration, 2023) & (New Mexico Department of Finance and Administration, 2023)

from the 2014-2021 legislative sessions which set the budgets for fiscal years 2015-2022, and Annual Financial Reports over the same period.³ Each major fund was analyzed individually as the county-level allocations vary by fund, as do the departments and branches supported by those funds. The major categories/funds investigated were Legislative; Judicial; General Control; Commerce & Industry; Agriculture, Energy, & Natural Resources; Health, Hospitals, & Human Services; Public Safety; Transportation; and Education, following the grouping methods of the annual HB2.

The analysis was used to estimate each county's contribution to the state budget and expenditures from the state budget. Table 1 shows the top five net contributing counties during the period 2015-2022. Figure 1 shows a map with findings for each county. Details for each of New Mexico's 33 counties is available in the Findings and Appendix-Tables sections.

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

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

³ (New Mexico Legislature, 2023) & (New Mexico Department of Finance and Administration, 2023)

Findings

The findings of the study are estimates of the per capita contributions and expenditures of each county from 2015-2022. The per capita numbers are based on an average of the county population estimates from the U.S. Census for July 1 for the years 2015-2022.⁴ Estimates of per capita contribution, expenditure, and net contribution are shown in Table 2 for each county.

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

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

⁴ (U.S. Census, 2023)

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

Figures 2-4 show per capita total contributions, total expenditures, and net contributions by county from 2015-2022. Figures 5-8 show the percentage contribution to Extraction Taxes, Federal Land Revenues, State Land Revenues and Gross Receipts Taxes. Figure 9 shows per capita contribution to taxes and revenues for each county.

Figure 2 - Total contribution per person by county, 2015-2022

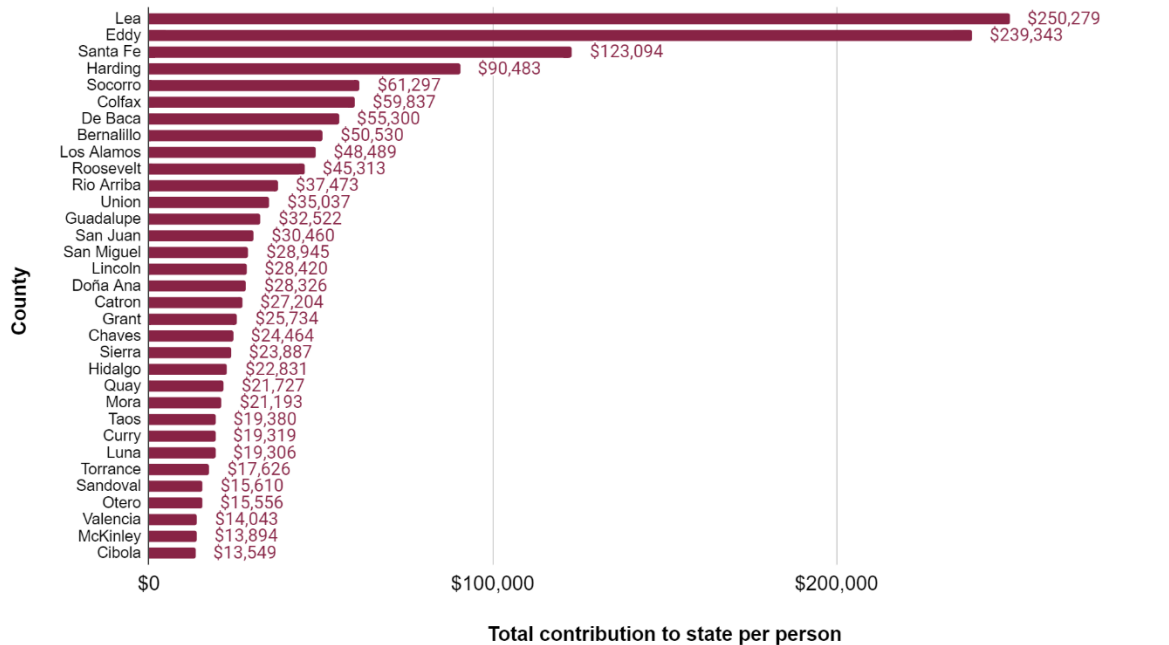


Figure 3 - Total expenditure per person by county, 2015-2022

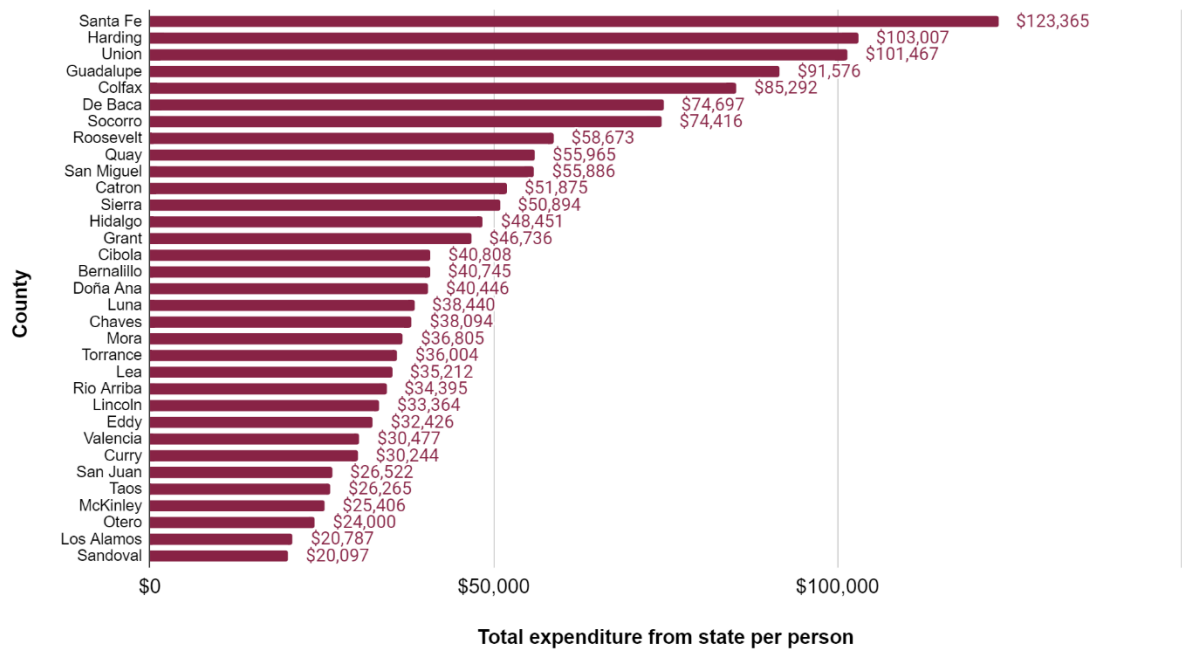


Figure 4 - Net contribution per person by county, 2015-2022

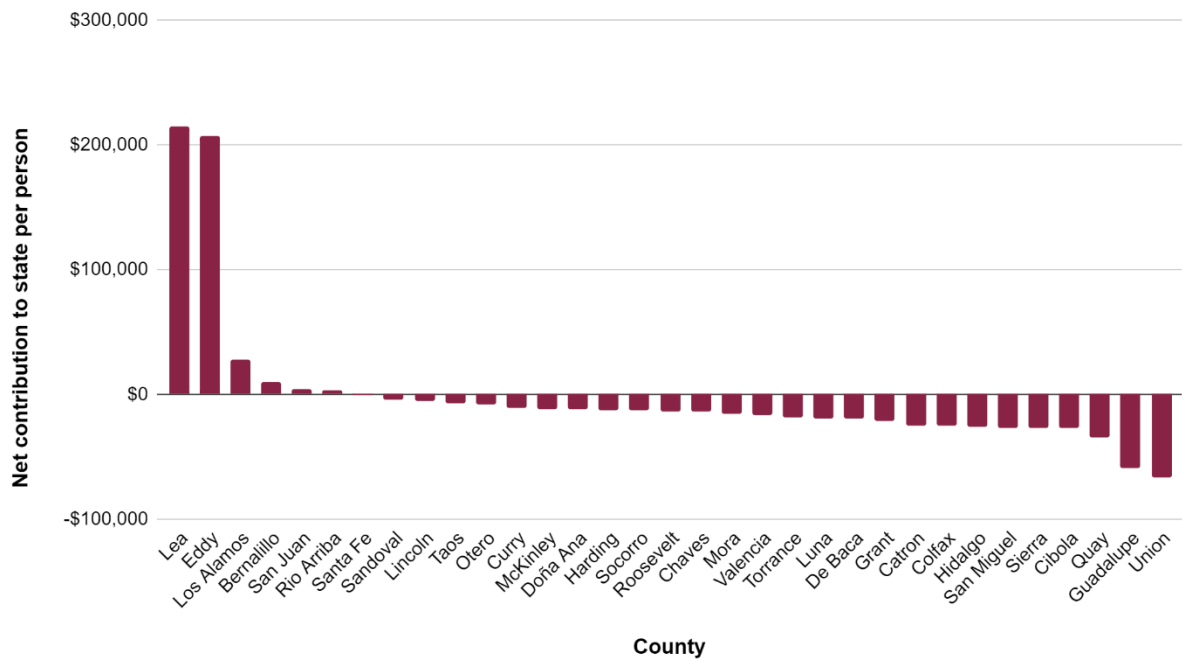


Figure 5 - Extraction Tax Revenues (School Tax, Severance Tax, Conservation Tax, Production Tax) by county, 2015-2022

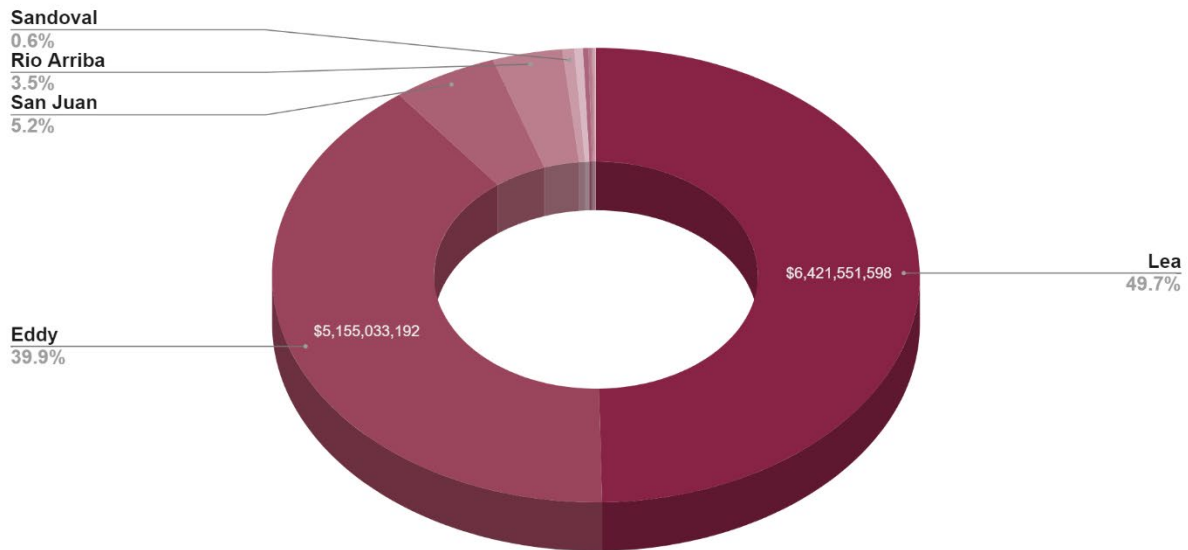
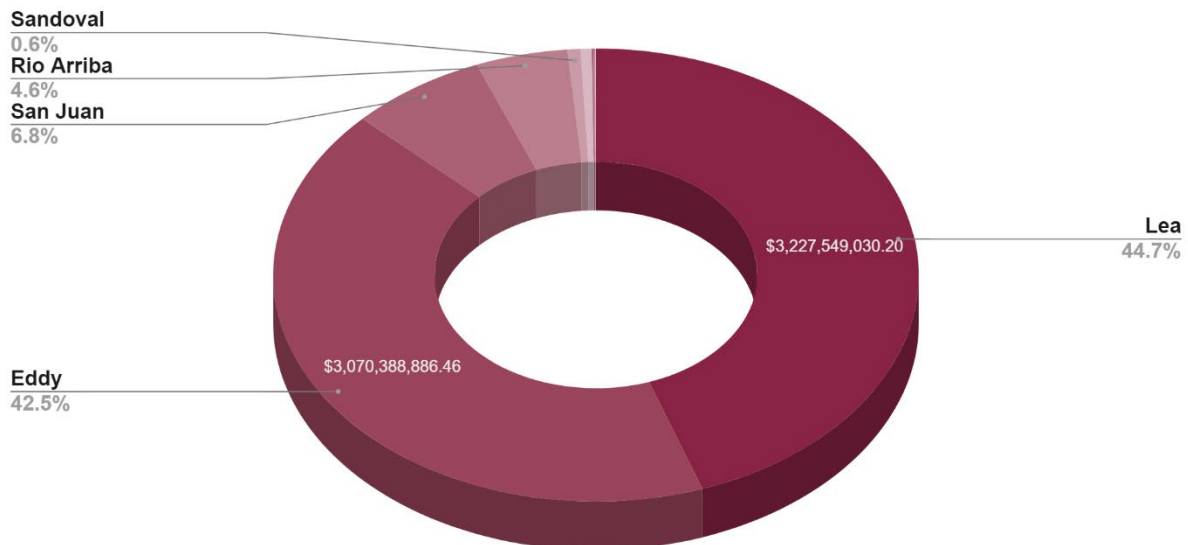


Figure 6 - Federal Land Revenue by county, 2015-2022⁵



⁵ These figures only include 49% of total Federal Land Revenues, as this is the portion returned to the State of New Mexico directly.

Figure 7 - State Land Revenue by county, 2015-2022

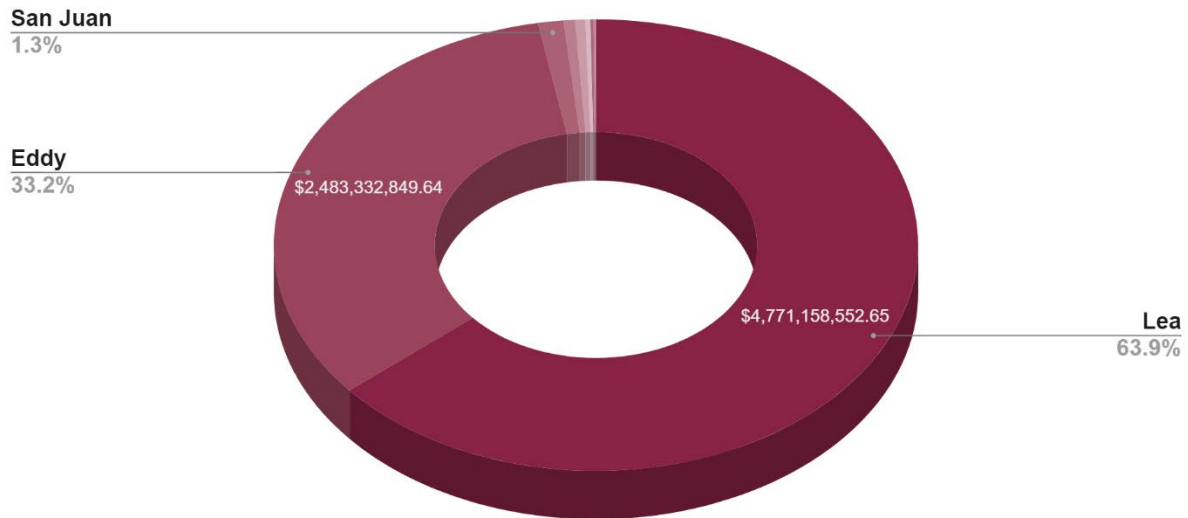


Figure 8 - Gross Receipt Taxes by county, 2015-2022

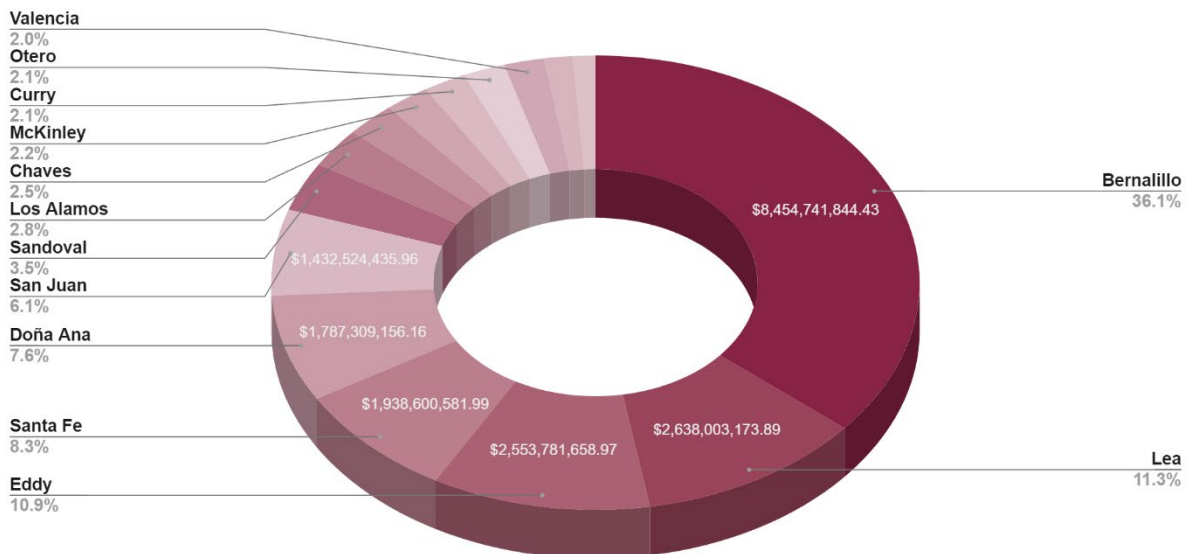
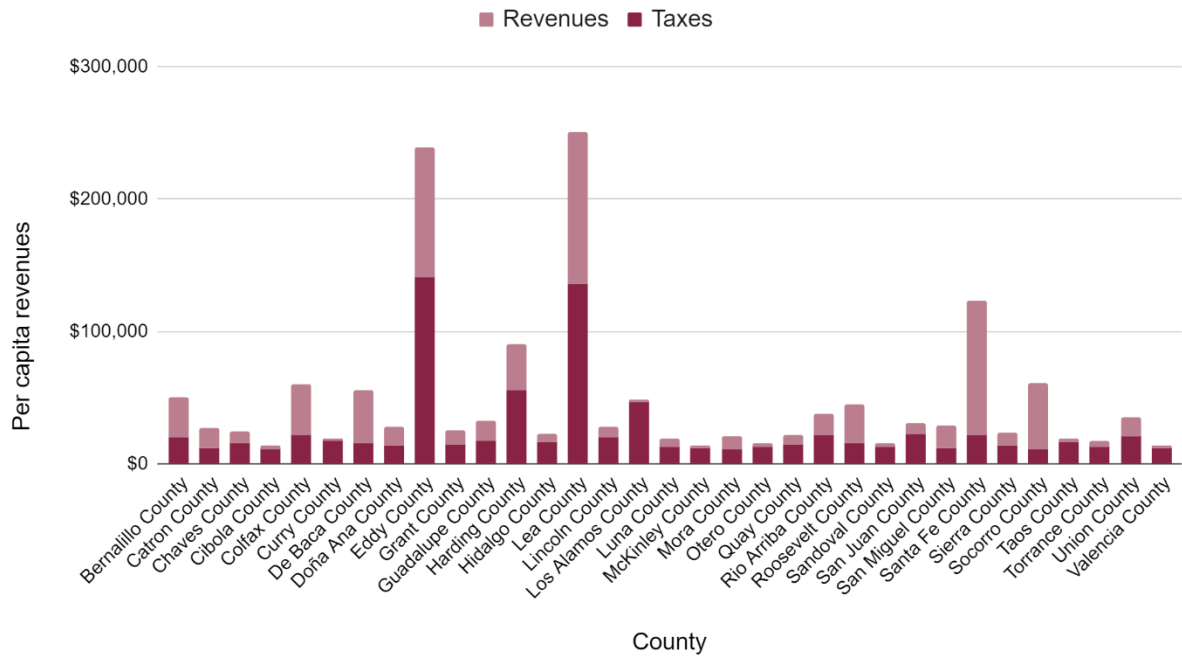


Figure 9 - Per capita contribution by category by county, 2015-2022



Summary & Conclusions

This study estimates per capita contributions and expenditures to the state budget by county. Data was collected from publicly available and requested data. New Mexico state budgets are typically allocated to departments and branches which then allocate to counties through various mechanisms and sub-departments. New Mexico also has a diverse mix of taxes and revenues. Complete county-level revenue and expenditure data is not readily available. In this study, revenue sources and expenditures were investigated individually and allocated to counties through various methods and approaches. The methods of analysis for each category are described in detail in the Appendix - Methodology section at the end of this report.

For the revenue analysis, revenues were considered from Gross Receipts Tax (including Compensating Tax and Selective Taxes), Property Taxes, Motor Vehicle Revenues, Personal Income Taxes, Corporate Income Taxes, State Land Revenue, Federal Land Revenue returned to New Mexico, and Oil & Gas Severance Taxes including School Tax, Severance Tax, Conservation Tax, and Production Tax. In addition to direct sources for these revenues and taxes, the New Mexico Department of Finance & Administration General Fund Audit, and the New Mexico Annual Financial Reports were used for reconciliation.⁶

The expenditure analysis primarily relied on the annual House Bill 2 (HB2) from the 2014-2021 legislative sessions which set the budgets for fiscal years 2015-2022, and New Mexico Annual Financial Reports over the same period.⁷ Each major fund was analyzed individually as the county-level allocations vary by fund, as do the departments and branches supported by those funds. The major categories/funds investigated were Legislative; Judicial; General Control; Commerce & Industry; Agriculture, Energy, & Natural Resources; Health, Hospitals, & Human Services; Public Safety; Transportation; and Education, following the grouping methods of the annual HB2.

The analysis was used to estimate each county's contribution to the state budget and expenditures from the state budget. To show this, a net contribution figure was calculated that shows the contribution less expenditure by county. Data is presented on a per capita basis to normalize the data between counties with different populations and shown as a total amount for the full period of study, 2015-2022. Further detail for each of New Mexico's 33 counties is provided in the Appendix – Tables section.

⁶ (New Mexico Department of Finance and Administration, 2023) & (New Mexico Department of Finance and Administration, 2023)

⁷ (New Mexico Legislature, 2023) & (New Mexico Department of Finance and Administration, 2023)

Appendix - Tables

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

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

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

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

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

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

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

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

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

Table 7 - Total State and Federal Expenditures by county, per capita, 2015-2022

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

Appendix - Methodology

New Mexico state budgets are typically allocated to departments and branches which then allocate to counties through various mechanisms and sub-departments. New Mexico also has a diverse mix of taxes and revenues. Complete county-level revenue and expenditure data is not readily available. In this study, revenue sources and expenditures were investigated individually and allocated to counties through various methods and approaches.

For the revenue analysis, revenues were considered from Gross Receipts Tax (including Compensating Tax and Selective Taxes), Property Taxes, Motor Vehicle Revenues, Personal Income Taxes, Corporate Incomes Taxes, State Land Revenue, Federal Land Revenue returned to New Mexico, and Oil & Gas Severance Taxes (including School Tax, Severance Tax, Conservation Tax, and Production Tax). Some of these taxes and revenues are collected in the General Fund and some are allocated to Permanent Funds. In addition to direct sources for these revenues and taxes, the New Mexico Department of Finance & Administration General Fund Audits, and the New Mexico Annual Financial Reports were used for reconciliation.⁸ For the purpose of this study, regardless of the state fund that received the taxes, it was counted as a contribution to the state.

The expenditure analysis primarily relied on the annual House Bill 2 (HB2) from the 2014-2021 legislative sessions which set the budgets for fiscal years 2015-2022, and New Mexico Annual Financial Reports over the same period.⁹ Each major category was analyzed individually, as the county-level allocations vary by fund, as do the departments and branches supported by those funds. The major categories investigated were Legislative; Judicial; General Control; Commerce & Industry; Agriculture, Energy, & Natural Resources; Health, Hospitals, & Human Services; Public Safety; Transportation; and Education, following the grouping methods of the annual House Bill 2. The methods of analysis for revenues and expenditures are described in detail in the following sections.

Due to the detailed information available, HB2 was used primarily to allocate expenditures to counties. Budgeted expenditures were not reconciled to the actual expenditures, because the actual expenditures shown in the CAFR document were not available in the detail necessary to complete a full reconciliation. Financial activities, such as investment income and debt service payments, which are detailed in the CAFR but not in the budget, were excluded because these activities are not attributable to the specific periods examined. The General Fund Audits and New

⁸ (New Mexico Department of Finance and Administration, 2023) & (New Mexico Department of Finance and Administration, 2023)

⁹ (New Mexico Legislature, 2023) & (New Mexico Department of Finance and Administration, 2023)

Mexico Annual Financial Reports were used to cross-check several revenue sources. Federal revenues and expenses paid by federal sources were excluded in order to highlight state level contributions and expenditures. This approach yielded an estimate of county-level contributions and expenditures for the State of New Mexico based on the relevant data from HB2, General Fund Audits, New Mexico Annual Financial Reports, and specific tax and revenue data.

Revenue Analysis Approach

Revenue sources for the State of New Mexico were considered from taxes, fees, land, and service revenues. These revenues were gathered by county for fiscal years 2015-2022. The following sections detail the source and approach to gathering information about the state's revenue sources. For most major revenue sources, direct data was available at the county level; when available, these data were used. For some revenue sources, such data were not readily available. In these cases, various estimations were used based on the data available.

Gross Receipts Tax

Gross Receipts Taxes were retrieved from the Quarterly RP-80 reports available on the New Mexico Taxation & Revenue Department website.¹⁰ This data is available by county. Taxable receipts were used to proportionally allocate the state's portion of Gross Receipts Tax to each county. Compensating Tax and the Selective Taxes (Bed Surcharge, Tobacco, Alcoholic Beverage, Insurance, Fire Protection, Franchise, Racing receipts, Private Car, Motor vehicle excise tax, Gaming Tax, Leased Vehicles Surcharge CRS, Gasoline Tax, Telecommunications Relay Surcharge and Boat excise tax) were allocated to counties at the same proportional rate as the Gross Receipts Taxes within the same fiscal year. Gross Receipts Tax, Compensating Tax and Selective Tax totals are reported in the New Mexico Department of Finance & Administration General Fund Audit.¹¹

Property Taxes

Property taxes are primarily retained by local governments; however, a portion is passed on to the state budget. For this analysis, only property taxes collected by the state were included, because local revenues are not relevant to a study of the state budget. To calculate the property tax collected at the state level, the NM mill rate of 0.01630 was applied to the total net taxable value of property on Certificates of Property Tax, which were attributable to each county.¹² The mill rate remained constant from 2015-2022.

Motor Vehicle Revenues

Motor Vehicle Revenues are available at the county level from the New Mexico Taxation & Revenue Department.¹³ The revenues are mostly comprised of registrations and should not be confused with the motor vehicle excise tax included above.

¹⁰ (Taxation & Revenue New Mexico, 2023)

¹¹ (New Mexico Department of Finance and Administration, 2022)

¹² (New Mexico Department of Finance and Administration, 2023)

¹³ (New Mexico Taxation & Revenue, 2023)

Personal Income Taxes

State Personal Income Taxes are not directly available by county. To estimate the county-level Personal Income Tax, personal income for each county reported annually by the Bureau of Economic Analysis was used to assign the shares of the Personal Income Tax to each county.¹⁴ The statewide Personal Income Tax data reported in the New Mexico Annual Financial Report was used as the basis for this allocation.

Corporate Income Taxes

Corporate Income Tax information is not directly available at the county level, only on a statewide basis in the New Mexico Annual Financial Report.¹⁵ To estimate the county level Corporate Income Tax, the total Corporate Income Tax for the state was assigned to each county based on the county's share of Gross Receipts Taxes.

State Land Revenue

State Land Revenues were gathered from the royalty deductions claimed on state lands in county level reporting available from the New Mexico Taxation & Revenue Department.¹⁶

Federal Land Revenue

Federal Land Revenue data was available at the county level from the U.S. Department of the Interior, Natural Resources Revenue Data.¹⁷ Revenues from royalties, bonuses, rents, inspection fees, civil penalties, and other revenues were included. Of the total revenues generated on federal lands in New Mexico, 49% are returned to the State of New Mexico. This calculation was applied to the reported total federal revenues generated to determine the amount returned to New Mexico.

Oil & Gas Severance Taxes

Oil & Gas Severance taxes including School Tax, Severance Tax, Conservation Tax, and Production Tax were retrieved through county-level reporting available from the New Mexico Taxation & Revenue Department.¹⁸ The taxes are allocated in some cases to the General Fund and in some cases to Permanent Funds, however all were included in this analysis regardless of the fund they were allocated to.

¹⁴ (Bureau of Economic Analysis, 2022)

¹⁵ (New Mexico Department of Finance and Administration, 2023)

¹⁶ (Taxation & Revenue New Mexico, 2023)

¹⁷ (U.S. Department of the Interior, 2023)

¹⁸ (Taxation & Revenue New Mexico, 2023)

Government Activity Revenues

Government Activity Revenues arise when government functions charge for services. These charges are applicable to the following categories: General Control; Culture, Recreation, and Natural Resources; Highway and Transportation; Judicial; Legislative; Public Safety; Regulation and Licensing; Health and Human Services; and Education. Charges for services were available in the New Mexico Annual Financial Report by category.¹⁹ Government Activity Revenues were allocated to counties by category based on the expenditure-share the county received for that category.

Business Activity Revenues

Business Activity Revenues are revenues resulting from business-like activities undertaken by the government. The Business Activities included under this category are the State Fair Commission; Miners' Colfax Medical Center; New Mexico State University; Eastern New Mexico University; New Mexico Highlands University; New Mexico Institute of Mining and Technology; New Mexico Military Institute; Western New Mexico University; and University of New Mexico. Revenues were available in the New Mexico Annual Financial Report by category.²⁰ Business Activity Revenues were allocated to the county where the primary business activities are located.

¹⁹ (New Mexico Department of Finance and Administration, 2023)

²⁰ (New Mexico Department of Finance and Administration, 2023)

Expenditure Analysis Approach

Expenditures were analyzed based on the primary budget categories used in HB2: Legislative; Judicial; General Control; Commerce & Industry; Agriculture, Energy, & Natural Resources; Health, Hospitals, & Human Services; Public Safety; Transportation; and Education. The annual HB2 from the 2014-2021 legislative sessions was the primary source of data. The HB2 provides the most specificity for each budget item and the 2014-2021 legislative sessions set the budgets for fiscal years 2015-2022. Based on the information in HB2, and in some cases, additional research, four approaches were used to estimate the location of expenditure:

- Office or Fixed Location was used when available. This was the preferred method. For example, HB2 lists a budget line item for Game & Fish Field Operations. There are four field offices in Bernalillo, Chaves, Colfax, and Doña Ana counties. In this case, the budget for Game & Fish Field Operations was evenly divided among the counties with the four field office locations. Note: when one of the locations was denoted as headquarters, 25% of the budget was assigned to the county with the headquarters and evenly distributed the budget for the remaining 75% among the remaining locations.
- Employee-based allocation was used for the Human Services Department and Cooperative Extension Services. This allowed for more detailed allocations, based on the number of employees in each county.
- The Transportation budget was allocated by the combination of vehicle registration fees and miles of public roads in each county used to distribute motor vehicle revenues.
- Population-based distribution by county was used when activities were statewide and not attributable to a specific location or set of employees. The budgets using this approach are denoted as “All” in the summary tables. For example, the Tourism Development budget is used to support tourism throughout New Mexico. In this case, the budget was distributed across all counties based on population. Additionally, budget items that are available directly to all residents, such as the Public Defender Department, were allocated to the counties by population.

Based on these four approaches, individual line items were attributed to each county for fiscal years 2015-2022. The expenditures were adjusted to remove expenditures covered by federal funding. Federal funding sources primarily cover Health, Hospitals, & Human Services, and contribute to Education and Transportation budgets. Federal funds were not included in this analysis because the costs are not borne directly by New Mexico. The following sections explain the specific approaches used for each category.

Legislative

Legislative expenditures were allocated to Santa Fe County.

Judicial

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

Magistrate Courts are listed as a single line item in HB2, so the distribution of funds was granted equally to all 47 magistrate courts. Court of Appeals funding was evenly split between the two Courts of Appeals in NM, giving half of the funding to Bernalillo County and half to Santa Fe County. Table 8 shows the locations and assignment of budgeted items under Judicial.

Table 8 - Locations and assignment of budgeted items under Judicial

Budget Item	County
New Mexico Compilation Commission	Santa Fe
Judicial Standards Commission	Bernalillo
Court of Appeals	Bernalillo, Santa Fe
Supreme Court	Santa Fe
Administrative Office of the Courts	
Administrative Support	Santa Fe
Statewide Judiciary Automation	All
Magistrate Court	Catron, Chaves, Cibola, Colfax (2), Curry, De Baca, Doña Ana (3), Eddy (2), Grant (2), Guadalupe, Harding, Hidalgo, Lea (4), Lincoln (2), Los Alamos, Luna, McKinley, Mora, Otero, Quay, Rio Arriba (2), Roosevelt, Sandoval (2), San Juan (2), San Miguel, Santa Fe (2), Sierra, Socorro, Taos, Torrance (2), Union, Valencia (2)
Special Court Services	All
District Courts	
1st Judicial District	Los Alamos, Rio Arriba, Santa Fe

2nd Judicial District	Bernalillo
3rd Judicial District	Doña Ana
4th Judicial District	Guadalupe, Mora, San Miguel
5th Judicial District	Chaves, Eddy, Lea
6th Judicial District	Grant, Hidalgo, Luna
7th Judicial District	Catron, Sierra, Socorro, Torrance
8th Judicial District	Colfax, Taos, Union
9th Judicial District	Curry, Roosevelt
10th Judicial District	De Baca, Harding, Quay
11th Judicial District	McKinley, San Juan
12th Judicial District	Lincoln, Otero
13th Judicial District	Cibola, Sandoval, Valencia
Bernalillo County Metro Court	Bernalillo
District Attorneys	
1st Judicial District	Los Alamos, Rio Arriba, Santa Fe
2nd Judicial District	Bernalillo
3rd Judicial District	Doña Ana
4th Judicial District	Guadalupe, Mora, San Miguel
5th Judicial District	Chaves, Eddy, Lea
6th Judicial District	Grant, Hidalgo, Luna
7th Judicial District	Catron, Sierra, Socorro, Torrance
8th Judicial District	Colfax, Taos, Union
9th Judicial District	Curry, Roosevelt
10th Judicial District	De Baca, Harding, Quay
11th Judicial District	
11th Judicial District, Division 1	San Juan
11th Judicial District, Division 2	McKinley
12th Judicial District	Lincoln, Otero
13th Judicial District	Cibola, Sandoval, Valencia
Administrative Office of the District Attorneys	Bernalillo
Public Defender Department	All

General Control

General Control expenditures were primarily allocated to counties by office location. Tax Administration budget was allocated 25% to the head offices in Santa Fe; the remaining 75% was divided evenly to the locations with field offices.

Motor Vehicle allocations were distributed equally among the 33 listed state offices. Municipally run Motor Vehicle offices were not counted in the distribution. County Detention of Prisoners allocation was distributed by 2016 Association of Counties report to NM Legislature on the number of juvenile and adult beds found within each county relative to the total count. Table 9 shows the locations and assignment of budgeted items under General Control.

Table 9 - Locations and assignment of budgeted items under General Control

Budget Item	County
Attorney General	
Legal Services	Santa Fe
Medicaid Fraud	Santa Fe
State Auditor	Santa Fe
Taxation & Revenue Department	
Tax Administration	Santa Fe
District Offices (75% of Tax Administration)	Bernalillo, Chaves, Doña Ana, San Juan, Santa Fe
Motor Vehicle	Bernalillo (4), Catron, Chaves, Cibola, Colfax (2), Curry, Doña Ana (2), Eddy, Grant, Hidalgo, Lincoln, Los Alamos, Luna, McKinley, Otero, Quay, Rio Arriba, Roosevelt, San Juan, San Miguel, Santa Fe, Sierra, Socorro, Taos, Torrance, Union, Valencia (2)
Property Tax	Santa Fe
Compliance Enforcement	Santa Fe
Program Support	Santa Fe
State Investment Council	Santa Fe
Administrative Hearings Office	Santa Fe
Department of Finance Administration	
Policy Development, Fiscal Analysis, Budget Oversight, & Education Accountability	Santa Fe
Community Development, Local Government Assistance, & Fiscal Oversight	All
Fiscal Management & Oversight	Santa Fe
Program Support	

Dues & Special Appropriations (Less Out-of-State Dues Appropriations, Law Enforcement Protection Fund)	
Emergency Water Supply Fund	Santa Fe
Fiscal Agent Contract	Santa Fe
State Planning Districts	COGs: Bernalillo, Chaves, Curry, Grant, McKinley, Santa Fe, Sierra
Statewide Teen Court	Curry, Eddy, Lea, Los Alamos, Luna, Rio Arriba, Roosevelt, San Juan, Santa Fe, Sierra, Socorro, Taos, Torrance, Valencia
Leasehold Community Assistance	Santa Fe
NM Acequia Commission, Acequia & Community Ditch Education Program	Santa Fe
Land Grant Council	Bernalillo
County Detention of Prisoners	9415 total beds in 2016 ²¹ : Bernalillo (2,314), Catron (10), Chaves (419), Cibola (260), Colfax (42), Curry (276), De Baca (20), Doña Ana (846), Eddy (301), Grant (100), Hidalgo (158), Lea (432), Lincoln (144), Los Alamos (26), Luna (423), McKinley (367), Otero (208), Quay (57), Rio Arriba (140), Roosevelt (140), Sandoval (386), San Juan (1,172), San Miguel (150), Santa Fe (725), Socorro (90), Taos (100), Valencia (109)
Public Insurance Authority	Santa Fe
Retiree Health Care Authority	Bernalillo, Santa Fe
General Services Department	Santa Fe
Educational Retirement Board	Bernalillo, Santa Fe
New Mexico Sentencing Commission	Bernalillo
Governor	Santa Fe
Lt. Governor	Santa Fe
Department of Information Technology	Santa Fe
Public Employees Retirement Association	Bernalillo, Santa Fe
State Commission for Public Records	Santa Fe
Secretary of State	Santa Fe
Personnel Board	Santa Fe
Public Employees Labor Relations Board	Santa Fe
State Treasurer	Santa Fe

²¹ (New Mexico Association of Counties, 2016)

Commerce & Industry

Commerce & Industry activities were allocated to specific counties based on where specific department offices were located. Programs with budgets spent statewide were allocated across the counties either evenly or as a percentage of the population; these are denoted as “All” in Table 10. The Tourism Development program was allocated to counties based on population, as it is an assistive marketing program offered to local tourism officials by the Tourism Department. The Public Regulation Commission's “Public Safety, Other” budget item provides educational and other resources to public safety divisions statewide and is calculated here as a percentage of population to allocate resources by presumed demand. Offices for Commerce & Industry programs are in the following counties: Santa Fe, Bernalillo, Rio Arriba, Doña Ana, and Sierra. Table 10 shows the locations and assignment of budgeted items under Commerce & Industry.

Table 10 - Locations and assignment of budgeted items under Commerce & Industry

Office	County
Board of Examiners for Architects	Santa Fe
Border Authority	Doña Ana
Tourism Department	
Marketing & Promotion	Santa Fe
Tourism Development	All
New Mexico Magazine	Santa Fe
Program Support	Santa Fe
Economic Development Department	Santa Fe
NM Partnership	Bernalillo
Regulation & Licensing Department	Santa Fe
Public Regulation Commission	Santa Fe
Public Safety, Other	All
Office of Superintendent of Insurance	Santa Fe
Medical Board	Santa Fe
Board of Nursing	Bernalillo
New Mexico State Fair	Bernalillo
State Board of Licensure for Professional Engineers & Professional Surveyors	Santa Fe
Gaming Control Board	Bernalillo
State Racing Commission	Bernalillo
Board of Veterinary Medicine	Bernalillo
Cumbres & Toltec Scenic Railroad Commission	Rio Arriba
Office of Military Base Planning & Support	Santa Fe
Spaceport Authority	Doña Ana
Contractual Services	Sierra

Agriculture, Energy, & Natural Resources

Budget expenditures for Agriculture, Energy, & Natural Resources were allocated based on locations of the budget items. Museums & Historic Sites appropriation was evenly divided among the 15 sites the State manages under the Cultural Affairs Department. Game & Fish Field Operations appropriation was evenly divided among the four field office locations.

Conservation Services appropriation was evenly divided among the fish hatchery locations and wildlife management areas. Healthy Forests appropriation was split evenly among the six state forestry district offices. State parks appropriation was split evenly among the 35 state parks. Mine reclamation appropriation was split evenly among 32 counties. Los Alamos County was excluded because it has no active or previously active mines.

Oil & Conservation appropriations were allocated 25% to head office in Santa Fe with the remainder evenly divided among the four regional offices in Eddy, Lea, San Juan, and Santa Fe counties. Water Resource Allocation appropriation was split evenly among the six water district offices. Table 11 shows the locations and assignment of budgeted items under Agriculture, Energy, & Natural Resources.

Table 11 - Locations and assignment of budgeted items under Agriculture, Energy, and Natural Resources

Budget Item	County
Cultural Affairs Department	Santa Fe
Museums & Historic Sites	Bernalillo (2), De Baca, Doña Ana (2), Lincoln (2), Otero, Rio Arriba, Sandoval (2), Santa Fe (4)
New Mexico Livestock Board	Bernalillo
Department of Game & Fish	
Field Operations	Bernalillo, Chaves, Colfax, Doña Ana
Conservation Services	Catron, Eddy, Guadalupe, Rio Arriba, Sandoval, San Miguel, Taos, Valencia
Wildlife Depredation & Nuisance Abatement	Santa Fe
Program Support	Santa Fe
Energy, Minerals, & Natural Resources Department	
Energy Conservation & Management	Santa Fe
Healthy Forests	Colfax, Lincoln, Rio Arriba, Sandoval, San Miguel, Socorro
State Parks	Bernalillo, Chaves, Colfax (3), De Baca, Doña Ana (2), Eddy (2), Grant, Guadalupe, Luna (2), McKinley,

	Mora (2), Otero, Quay, Rio Arriba (2), Roosevelt, Sandoval, San Juan, San Miguel (4), Santa Fe (2), Sierra (3), Tarrant, Union
Mine Reclamation	All (except Los Alamos)
Oil & Gas Conservation	Santa Fe
Field Districts (75% of Administration)	Eddy, Lea, San Juan, Santa Fe
Program Leadership & Support	Santa Fe
Youth Conservation Corps	Santa Fe
Intertribal Ceremonial Office	McKinley
Commissioner of Public Lands	Santa Fe
State Engineer	Santa Fe
Water Resource Allocation	Bernalillo, Chaves, Colfax, Doña Ana, Luna, San Juan, Santa Fe

Health, Hospitals, & Human Services

Budget expenditures for Health, Hospitals, & Human Services were allocated based on the locations of the employees and offices associated with the budget items. A significant portion of the expenditures for Health, Hospitals, & Human Services are covered by federal grants. For this analysis, federal expenditures were excluded.

Commission for the Deaf and Hard-of-Hearing appropriations were allocated 25% to the head office and administration in Bernalillo, with the remainder divided evenly across the two regional offices. Commission for the Blind appropriations were allocated 25% going to the head office and administration in Bernalillo, with the remainder divided evenly across five field offices. Aging & Long-Term Services Department, Other appropriations were allocated across the 33 counties based on population. Adult Protective Services Department appropriations were allocated 25% to the head office in Bernalillo, with the remainder split evenly among the 33 counties based on population.

The HSD 2022 Data Book provides exact numbers for employees at Human Services Department by division and county, so the personnel line-item budget expenditures were allocated to counties based on the number of Human Services Department employees.²² The HSD 2022 Data Book also provided enrollment numbers by county for Medicaid, CHIP, Income Support, and Child Support; this data was used for the county-level allocations for these budget items.

Department of Workforce Solutions Labor Relations appropriations were allocated evenly between offices in Bernalillo and Doña Ana. Department of Workforce Solutions Employment Services and Program Support appropriations were split evenly among the 24 Department of Workforce Solutions offices.

Division of Vocational Rehabilitation Services and Independent Living Services were split evenly among the department's 24 offices. DOH Public Health appropriations were split evenly among the 55 public health offices. DOH Facilities Management appropriations were split evenly among the eight Treatment and Long Term Care Facilities locations. DOH Administrative appropriations were apportioned among the 20 administrative offices of the NMDOH. Department of Environment Resource Protection, Water Protection, Environment Protection appropriations were split evenly among the 21 Department of the Environment office locations. Veterans Services appropriations were split evenly among the 23 locations of the veterans service officers (VSO) in the state. Juvenile Justice Facilities appropriations were split evenly among the four juvenile justice facilities. Protective Services appropriations were split evenly among the 34 Children Youth and Families Department offices offering these services. Early Childhood

²² (New Mexico Human Services Department, 2022)

Services appropriations were split among the 17 field offices that handle this service. Behavioral Health Services appropriations were split evenly among the 10 facilities that provide this service. Table 12 shows the locations and assignment of budgeted items under Health, Hospitals, & Human Services.

Table 12 - Locations and assignment of budgeted items under Health, Hospitals, & Human Services

Budget Item	County/Allocation
Office of African American Affairs	Bernalillo
Commission for the Deaf and Hard-of-Hearing Persons	Bernalillo
Field Offices (75% of Administration)	Bernalillo, Doña Ana
Martin Luther King Jr Commission	Bernalillo
Commission for the Blind	Bernalillo
Field Offices (75% of Administration)	Chaves, Doña Ana, Otero, San Juan, Santa Fe
Indian Affairs Department	Santa Fe
Aging & Long-Term Services Department	
Consumer & Elder Rights	Santa Fe
Aging Network	Santa Fe
Other	All
Adult Protective Services	Bernalillo
Field Offices (75% of Administration)	All
Program Support	Santa Fe
Human Services Department	
Medical Assistance	
Personnel Services & Employee Benefits	Based on HSD Staff
Contractual Services	Based on Medicaid & CHIP enrollment
Other	Based on Medicaid & CHIP enrollment
Other, Unknown County Distributions	Based on Medicaid & CHIP enrollment
Medicaid Behavioral Health	Based on Medicaid Core Behavioral Health Providers
Income Support	
Personnel Services & Employee Benefits	Based on HSD Staff
Contractual Services	Based on Income Support Distributions
Other	Based on Income Support Distributions

Budget Item	County/Allocation
Behavioral Health Services	
Personnel Services & Employee Benefits	Based on HSD Staff
Contractual Services	Based on Medicaid Core Behavioral Health Providers
Other	Based on Medicaid Core Behavioral Health Providers
Child Support Enforcement	
Personnel Services & Employee Benefits	Based on HSD Staff
Contractual Services	Based on Child Support Collections
Other	Based on Child Support Collections
Program Support	
Personnel Services & Employee Benefits	Based on HSD Staff
Contractual Services	Based on HSD Staff
Other	Based on HSD Staff
Workforce Solutions Department	
Unemployment Insurance	Bernalillo
Labor Relations	Bernalillo, Doña Ana
Workforce Technology	Bernalillo
Employment Services	Bernalillo, Chaves, Colfax, Curry, Doña Ana (2), Eddy (2), Grant, Lea, Lincoln, Luna, McKinley, Otero, Rio Arriba, Sandoval, San Juan, San Miguel, Santa Fe, Sierra, Socorro, Taos, Torrance, Valencia
Program Support	Bernalillo, Chaves, Colfax, Curry, Doña Ana (2), Eddy (2), Grant, Lea, Lincoln, Luna, McKinley, Otero, Rio Arriba, Sandoval, San Juan, San Miguel, Santa Fe, Sierra, Socorro, Taos, Torrance, Valencia
Workers Compensation Administration	Bernalillo

Budget Item	County/Allocation
Division of Vocational Rehabilitation	
Rehabilitation Services	Bernalillo (6), Chaves, Curry, Doña Ana (2), Eddy, Grant, Lea, McKinley, Otero, Rio Arriba, Sandoval, San Juan, San Miguel, Santa Fe (2), Socorro, Taos, Valencia
Independent Living Services	Bernalillo (6), Chaves, Curry, Doña Ana (2), Eddy, Grant, Lea, McKinley, Otero, Rio Arriba, Sandoval, San Juan, San Miguel, Santa Fe (2), Socorro, Taos, Valencia
Disability Determination	Bernalillo
Administrative Services	Santa Fe
Governor's Commission on Disability	Santa Fe
Developmental Disabilities Planning Council	Bernalillo
Miner's Hospital New Mexico	Colfax
Department of Health	
Public Health	Bernalillo (6), Chaves (3), Cibola, Colfax, Curry (2), De Baca, Doña Ana (6), Eddy (2), Grant, Guadalupe, Hidalgo, Lea (2), Lincoln, Los Alamos, Luna (2), McKinley (2), Mora, Otero (3), Quay, Rio Arriba (2), Roosevelt, Sandoval (2), San Juan (2), San Miguel, Santa Fe (2), Sierra, Socorro, Taos, Torrance, Union, Valencia (2)
Epidemiology & Response	Santa Fe
Laboratory Services	Bernalillo
Facilities Management	Bernalillo (2), Chaves, Grant, San Miguel, Sierra, Valencia

Budget Item	County/Allocation
Developmental Disabilities Support	Bernalillo
Health Certification, Licensing, and Oversight	Santa Fe
Medical Cannabis	Santa Fe
Administration	Bernalillo (9), Chaves, Doña Ana (3), Santa Fe (7)
Department of Environment	
Resource Protection	Bernalillo, Chaves, Cibola, Colfax, Curry, Doña Ana, Eddy, Grant, Lea, Lincoln, Luna, McKinley, Otero, Quay, Rio Arriba, Sandoval, San Juan, San Miguel, Santa Fe, Taos, Valencia
Water protection	Bernalillo, Chaves, Cibola, Colfax, Curry, Doña Ana, Eddy, Grant, Lea, Lincoln, Luna, McKinley, Otero, Quay, Rio Arriba, Sandoval, San Juan, San Miguel, Santa Fe, Taos, Valencia
Environmental Protection	Bernalillo, Chaves, Cibola, Colfax, Curry, Doña Ana, Eddy, Grant, Lea, Lincoln, Luna, McKinley, Otero, Quay, Rio Arriba, Sandoval, San Juan, San Miguel, Santa Fe, Taos, Valencia
Resource Management	Santa Fe
Special Revenue Funds	Santa Fe
Office of Natural Resources Trustee	Bernalillo
Veterans Services Department	
Veterans Services	Bernalillo (3), Chaves, Cibola, Curry (2), Doña Ana (3), Eddy, Grant, Lea, McKinley, Otero, San Juan, San Miguel, Sandoval, Santa Fe, Taos, Valencia

Budget Item	County/Allocation
Healthcare Coordination	Bernalillo
Children, Youth, & Families Department	
Juvenile Justice Facilities	Bernalillo (2), Colfax, Doña Ana
Protective Services	Bernalillo (8), Chaves, Cibola, Colfax, Curry, Doña Ana (2), Eddy (2), Grant, Lea, Lincoln, Luna, McKinley, Otero, Quay, Rio Arriba, Roosevelt, Sandoval, San Juan, San Miguel, Santa Fe, Sierra, Socorro, Taos, Torrance, Valencia
Early Childhood Services	Bernalillo, Chaves, Curry, Doña Ana (2), Eddy, Grant, Lea, Luna, McKinley, Otero, Rio Arriba, Sandoval, San Juan, San Miguel, Santa Fe, Valencia
Behavioral Health Services	Based on Medicaid Core Behavioral Health Providers
Program Support	Santa Fe

Public Safety

Public safety expenses were allocated to counties based on offices (in the case of state police offices and probation offices) and bed counts (in the case of state prisons and correctional facilities). Inmate Management & Control was distributed to the counties where prisons are located and appropriated based on the total bed count of the facility as a percentage of total beds in New Mexico. Corrections Industries budget item was distributed to the counties where prisons are located and appropriated based on the total bed count of the facility as a percentage of total beds in New Mexico. Community Offender Management was distributed equally by the number of probation offices located in each county. Law Enforcement and Statewide Law Enforcement Support Program appropriations were divided equally among state police offices located in each county. Table 13 shows the locations and assignment of budgeted items under Public Safety.

Table 13 - Locations and assignment of budgeted items under Public Safety

Budget Item	County
Department of Military Affairs	Bernalillo
Parole Board	Santa Fe
Juvenile Public Safety Advisory Board	Santa Fe
Corrections Department	
Inmate Management & Control	Total Beds (7,992): Chaves (340), Cibola (1,171), Colfax (445), Doña Ana (768), Guadalupe (579), Lea (1,284), Otero (651), Santa Fe (864), Union (671), Valencia (1,219)
Corrections Industries	Total Beds (7,992): Chaves (340), Cibola (1,171), Colfax (445), Doña Ana (768), Guadalupe (579), Lea (1,284), Otero (651), Santa Fe (864), Union (671), Valencia (1,219)
Community Offender Management	Bernalillo (3), Chaves, Cibola, Colfax, Curry, Doña Ana (2), Eddy (2), Grant, Hidalgo, Lea, Lincoln, Luna, McKinley, Otero, Quay, Rio Arriba, Roosevelt, Sandoval (2), San Juan, San Miguel, Santa Fe, Sierra, Socorro, Taos, Torrance, Valencia (2)
Program Support	Santa Fe
Crime Victims Reparation Commission	Bernalillo
Department of Public Safety	
Law Enforcement	Bernalillo, Catron, Chaves, Cibola, Colfax, Curry, Doña Ana, Eddy (2), Grant, Guadalupe, Hidalgo, Lea, Lincoln, Luna, McKinley, Otero, Quay, Rio Arriba (2),

	Sandoval, San Juan, San Miguel, Santa Fe (2), Sierra, Socorro, Taos, Valencia
Statewide Law Enforcement Support Program	Bernalillo, Catron, Chaves, Cibola, Colfax, Curry, Doña Ana, Eddy (2), Grant, Guadalupe, Hidalgo, Lea, Lincoln, Luna, McKinley, Otero, Quay, Rio Arriba (2), Sandoval, San Juan, San Miguel, Santa Fe (2), Sierra, Socorro, Taos, Valencia
Program Support	Santa Fe
Homeland Security and Emergency Management Department	Santa Fe

Transportation

To allocate the transportation budget, transportation projects and operations were allocated by the combination of vehicle registration fees and miles of public roads in each county used to distribute motor vehicle revenues across all counties, while office-based activities were allocated to the counties where these activities were located. Project Design and Construction, and Highway Operations appropriations were allocated by the combination of vehicle registration fees and miles of public roads in each county used to distribute motor vehicle revenues across all counties. Program Support and Modal are administrative functions and were allocated to the main NMDOT office in Santa Fe. Table 14 shows the locations and assignment of budgeted items under Transportation.

Table 14 - Locations and assignment of budgeted items under Transportation

Budget Item	County
Department of Transportation	
Project Design and Construction	All
Highway Operations	All
Program Support	Santa Fe
Modal	Santa Fe

Education

Education expenses were matched to locations in most cases. For example, Higher Education expenses were matched to the counties where the institutions are located. NMPED appropriations were allocated to the Santa Fe office. The Regional Education Cooperatives appropriations were allocated to the physical location of the cooperative offices.

NMPED Special Appropriations were distributed equally among all counties relative to the percentage of total State Equalization Guarantee (SEG) distributions each county receives. The NMPED provided the funding allocations for all K-12 public schools, public charter schools, and local charter schools. The appropriations were calculated by adding the amount allocated to each K-12 public school within a school district with the total amount allocated to each charter school (public and local) in each county. When a school district overlapped counties, the amount was allocated to the county in which the school district's main office was located. This provided the appropriation of K-12 education funds per county.

Transportation Distribution appropriations were divided equally with respect to a county's share of the total SEG distributions. Dual-Credit Instruction Materials were divided equally with respect to a county's share of the total SEG distributions. Indian Education Fund appropriations were evenly split among the districts that provide native education in NM. Standards-based assessment appropriations were divided equally with respect to a county's share of the total SEG distributions. Table 15 shows the locations and assignment of budgeted items under Education.

Table 15 - Locations and assignment of budgeted items under Education

Budget Item	County
Higher Education Department	Santa Fe
Field Offices (75% of Administration)	Bernalillo, Santa Fe
New Mexico State University Main Campus	Doña Ana
NMSU Alamogordo	Otero
NMSU Carlsbad	Eddy
NMSU Doña Ana Branch	Doña Ana
NMSU Grants	Cibola
Eastern New Mexico University Main Campus	Roosevelt
ENMU Roswell	Chaves
ENMU Ruidoso	Lincoln
New Mexico Highlands	San Miguel
New Mexico Institute of Mining and Technology	Socorro
New Mexico Military Institute	Chaves
Western New Mexico University	Grant
WNMU Truth or Consequences Nurse Expansion	Sierra
WNMU Deming Nurse Expansion	Luna

University of New Mexico Main Campus	Bernalillo
UNM Gallup	McKinley
UNM Los Alamos	Los Alamos
UNM Valencia	Valencia
UNM Taos	Taos
Department of Ag	Doña Ana
Ag Experiment Station	Curry, Doña Ana (3), Eddy, Lincoln, Mora, Quay, Rio Arriba, San Juan, Union, Valencia
Cooperative Extension Service	All, allocated by staff in county
Sunspot Solar Observatory Consortium	Otero
Northern New Mexico College	Rio Arriba
Santa Fe Community College	Santa Fe
Central New Mexico Community College	Bernalillo (8), Sandoval
Luna Community College	San Miguel
Mesalands Community College	Quay
New Mexico Junior College	Lea
San Juan College	San Juan
Clovis Community College	Curry
New Mexico School for the Blind and Visually Impaired	Bernalillo, Otero
New Mexico School for the Deaf	Santa Fe
New Mexico School for the Deaf Statewide Services	All
Public School Support	
Transportation Distribution	All
Instruction Materials	
Dual-Credit Instruction Materials	All
Indian Education Fund	Bernalillo, Cibola, McKinley (2), Otero, Rio Arriba (3), Sandoval (3), San Juan (4), Santa Fe (2), Socorro, Taos (2), Valencia
Standards-Based Assessment	All
Public Education Department	Santa Fe
Regional Education Cooperatives	
Northwest	Rio Arriba
Northeast	San Miguel
Lea County	Lea
Pecos Valley	Eddy
Southwest	Luna
Central	Bernalillo
High Plains	Colfax
Clovis	Roosevelt

Ruidoso	Lincoln
Four Corners	San Juan
Public Education Department Special Appropriations	All

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