

NEW MEXICO  
LEGISLATIVE  
FINANCE  
COMMITTEE

Local Government Dashboard:  
**Cibola County &  
City of Grants**

Legislative Finance Committee Hearing

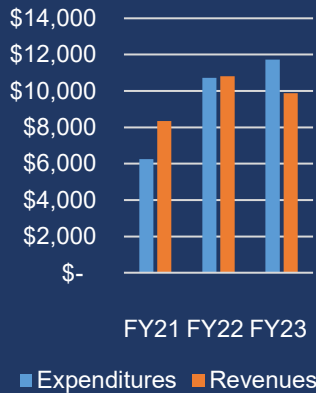
May 14

Gallup, New Mexico

# Economy & Finance

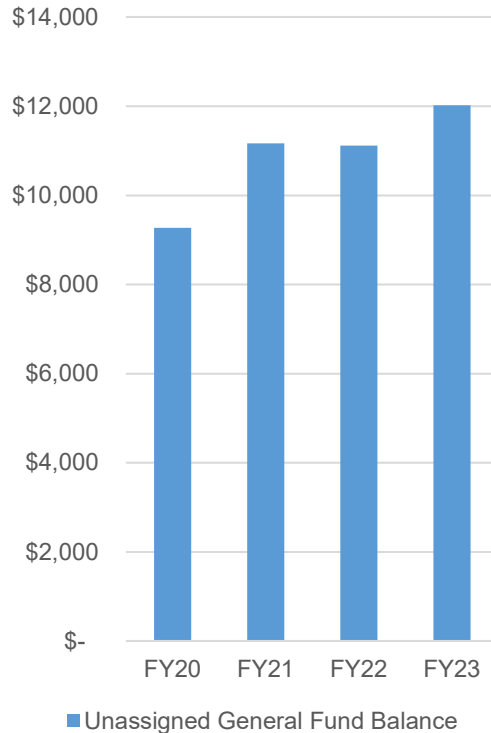
Cibola County's taxable gross receipts from retail trade have increased by \$1.3 million, or 4 percent, from this time last year. Retail trade is still the largest industry of the county's taxable gross receipts, making 34 percent of total taxable gross receipts with construction and accommodation and food services comprising a total of 24 percent.

## Cibola County Revenue vs. Expenditure (in thousands)



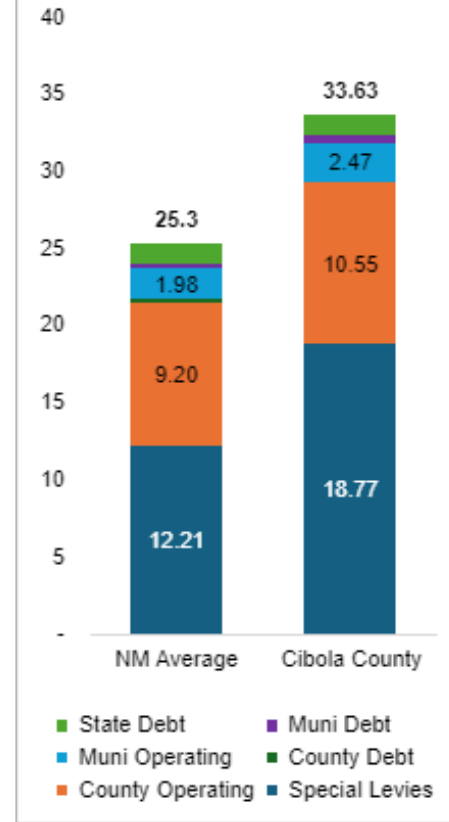
\*OSA Audits

## Cibola County General Fund Balance (in thousands)



\*OSA Audits

## Residential Property Tax Mills by Use, 2021



\*LFC Analysis

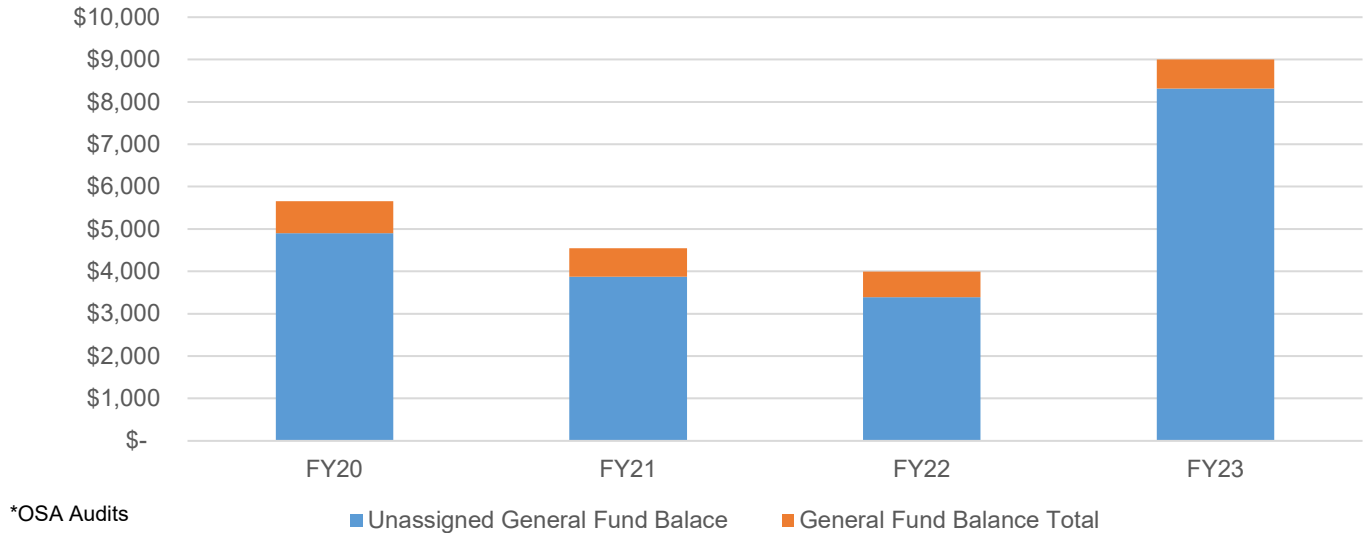
- Cibola County's general fund is made of unassigned funds. Unassigned fund balance represents money that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.
- Cibola County residents are paying more in property tax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

# Economy & Finance

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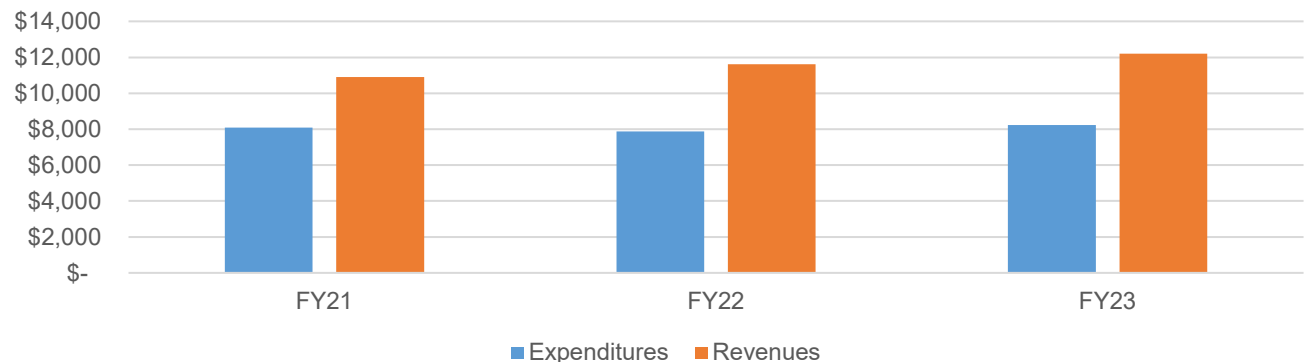
\*Following the Office of the State Auditor's FY23 audit, the City of Grants has repeated audit findings regarding capital asset records not being adequately maintained. Detailed records were not properly adjusted or updated during the year, but the City is in the process of reconciling the issue.

## City of Grants General Fund Balance (in thousands)



- The City of Grants general fund is primarily made of unassigned fund balance. The total general fund for Grants more than doubled from FY22 to FY23. The City received more revenue from levied property tax in FY23 than in FY22. The City also saw higher increases in special revenues in FY23 than F22, receiving more funding for fire protection, law enforcement protection, and capital outlay.
- The City of Grants currently has \$700k fund balance from the American Rescue Plan Act (ARPA) funding from 2021.

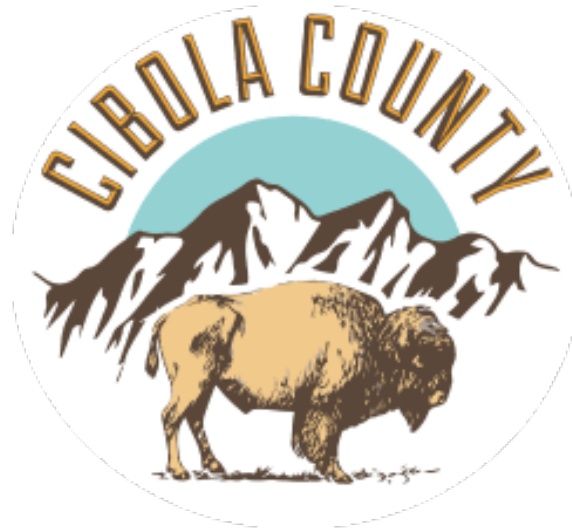
## City of Grants Revenue vs. Expenditure (in thousands)



# Leadership & Resources

## Cibola County Leadership

- **County Commissioners:**  
Danielle Notah  
Walt Eddy  
Robert Baca
- **County Manager:**  
Anthony Dimas, Jr.
- **Deputy County Manager:**  
Brian Money
- **County Clerk:**  
Jacqueline Sloan



# Leadership & Resources

## City of Grants Leadership

- **Mayor:**  
Erik Garcia
- **City Council:**  
Zachery Gutierrez  
George Garcia  
Fred Rodarte  
Beverly Michael
- **City Manager:**  
Andrew Valencia