FISCAL IMPACT REPORT

		LAST UPDATED	1/23/24
SPONSOR	Scott/Pettigrew/Vincent	**ORIGINAL DATE**	1/18/24
SHORT TITLE	Create all Cities & Counties Fund	**BILL NUMBER**	House Bill 54
		ANALYST	Graeser/Gray

REVENUE*
(dollars in thousands)

Type	FY24	FY25	FY26	FY27	FY28	Recurring or Nonrecurring	Fund Affected
GRT		($324,900.0)	($333,800.0)	($344,900.0)	($356,400.0)	Recurring	General Fund
Muni Distribution			$222,700.0	$228,700.0	$236,300.0	Recurring	All Cities and Counties Fund
County Distribution			$102,200.0	$105,100.0	$108,600.0	Recurring	All Cities and Counties Fund

Parentheses ( ) indicate revenue decreases.
*Amounts reflect most recent analysis of this legislation.

ESTIMATED ADDITIONAL OPERATING BUDGET IMPACT*
(dollars in thousands)

Agency/Program	FY24	FY25	FY26	3 Year Total Cost	Recurring or Nonrecurring	Fund Affected
TRD Operating	$66.0	$3.5		**$69.5**	Nonrecurring	General Fund
TRD Operating			$3.0	**$3.0**	Recurring	General Fund
Total	$66.0	$3.0	$3.0	$72.5		General Fund

Parentheses ( ) indicate expenditure decreases.
*Amounts reflect most recent analysis of this legislation.

Sources of Information
LFC Files

Agency Analysis Received From
Taxation and Revenue Department (TRD)
New Mexico Municipal League (NMML)

Agency Analysis was Solicited but Not Received From
Department of Finance and Administration/Local Government Division (DFA/LGD)
New Mexico Counties

SUMMARY

Synopsis of House Bill 54

House Bill 54 instructs TRD to distribute 8 percent of the net receipts attributable to the gross receipts tax to a new "all cities and counties fund." The distribution of GRT to the new fund would occur monthly and the distribution from the fund to the local governments would occur annually. Beginning in 2025 by December 31, TRD would distribute funds available in the ***all cities and counties fund*** as of the end of the previous fiscal year to each municipality and county based on specified formulae.

July 1, 2024. There is no delayed repeal date specified. As noted, the first distribution from the fund to the counties and municipalities is scheduled for December 2025.

FISCAL IMPLICATIONS

This bill creates a new fund and provides for continuing appropriations. LFC staff have concerns with including continuing appropriation language in the statutory provisions for newly created funds because earmarking reduces the ability of the Legislature to establish spending priorities. LFC staff suggest this distribution contain a trigger that would reverse the redistribution if the state's share decreases significantly.

The bill does not include a recurring appropriation but diverts or "earmarks" revenue, representing a recurring loss from the general fund. LFC has concerns with including continuing distribution language in the statutory provisions for funds because earmarking reduces the ability of the Legislature to establish spending priorities.

The base transfer to the fund is 8 percent of each month's net to the general fund. The Consensus Revenue Estimating Group develops and publishes a consensus revenue estimate for the current year, budget year, and three planning years. The following table shows the 8 percent distribution of gross receipts tax amounts otherwise distributable to the general fund, based on December 2023 estimates.

	8 percent of GRT Net				
	FY24	FY25	FY26	FY27	FY28
Base Gross Receipts Tax ($ Millions)	$4,064.2	$4,155.8	$4,257.5	$4,387.8	$4,523.7
F&M Hold Harmless Payments ($ Millions)	($103.5)	($94.3)	($85.2)	($76.9)	($68.1)
NET Gross Receipts Tax ($ Millions)	$3,960.7	$4,061.5	$4,172.3	$4,310.9	$4,455.6
8% of Net GRT ($ Thousands)	($316,900.0)	($324,900.0)	($333,800.0)	($344,900.0)	($356,400.0)
Muni Distributions			$222,700.0	$228,700.0	$236,300.0
County Distributions			$102,200.0	$105,100.0	$108,600.0

Note there would be monthly distributions ***to*** the fund while the distributions **f*rom*** the fund to the local governments would be done annually, based on the balance in the fund as of the end of the previous fiscal year. Thus, money will accumulate in the fund beginning with the July 2024 distribution with the balance calculated as of June 30, 2025. This amount will be transferred to the local governments in December 2025 of FY26.

The individual distributions to each municipality and county pursuant to the specified formulae are in attachment one. The bill requires that the calculations should be for the most recent census data from the five-year American Community Survey, DP02 report, for place and county. There is no easily accessible data for the remainder of municipal census data by county (or matched taxable gross receipts (MTGR) data for that matter), for Española, Edgewood, Rio Rancho, or Mosquero, which have activity in more than one county. Therefore, the calculations for these municipalities and the counties of Santa Fe and Rio Arriba, Santa Fe and Bernalillo, Bernalillo and Sandoval, and Harding and San Miguel somewhat uncertain, posing administrative difficulty.

This bill would shift the relatively stable revenue ratio between the state and local governments from 60/40 to 55/45 (and some sectors, e.g., food and medical services, from 48/52 to 45/55). In terms of overall tax policy, the bill would produce little change in the relative burden between income classes. The gross receipts tax (GRT) is a regressive tax, meaning those with lower incomes pay proportionally more of their income in tax than wealthier residents of the state pay.

See Technical Issues for additional information on the distribution.

TRD describes the methodology used in more detail:

> This bill redirects 8 percent of the state share of gross receipts tax (GRT) revenue into the newly-created all cities and counties fund and then provides for distribution of that amount to municipalities and counties. The analysis assumes the bill redirects 8 percent of the state GRT distributed to the general fund after making all other statutory distributions. TRD applied the proposed formulas to determine the revenue gain for municipalities and counties from the new distribution. The analysis assumes no revenue impacts to tribal governments (see "Policy Issues"). The estimated revenue impact is based on the annual estimates of the resident population for incorporated places in New Mexico for 2022 from the United States Census Bureau Population Estimates Program[1], the December 2023 Consensus Revenue Estimating Group (CREG) forecasting for net gross receipts tax (GRT) to the general fund, and local government GRT distribution reports from TRD's report, RP- 500.

SIGNIFICANT ISSUES

This bill decreases the GRT distributions to the general fund similar to gross receipts tax deductions or exemptions, which are considered tax expenditures. In most cases, a GRT deduction or exemption reduces local government revenue in proportion to the reduction in state GRT revenue. However, HB54's fiscal costs are borne completely by the state and the local governments would receive the fiscal benefits.

Many of the efforts over the last few years to reform New Mexico's taxes focused on broadening the GRT base and lowering the rates. Narrowing the base leads to continually rising GRT rates, increasing volatility in the state's largest general fund revenue source. Higher rates compound tax, cause pyramiding issues, and force consumers and businesses to pay higher taxes on all other purchases without an exemption, deduction, or credit.

The bill's provisions may be motivated by changes in gross receipts tax policies enacted over the past four fiscal years that affected local government revenues. The state enacted legislation (HB6 of the 2019 special session) to impose the gross receipts tax on remote sellers that were previously untaxed. Effective July 2021, these remote sellers and all other taxpayers were subject to a change that applies destination based sourcing or applying the tax in place where the good or service is used,

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[1] https://www.census.gov/data/tables/time-series/demo/popest/2020s-total-cities-and-towns.html

rather than where it is created. This led to most municipalities losing revenue to their surrounding county areas and increased revenues to the state general fund, but was a loss for municipalities. The four greatest "losers" from this effect have been Carlsbad, Artesia, Hobbs, and Las Cruces.

TRD has similar, although significantly more expansive, policy concerns:

> State revenue sharing with local governments will strengthen local governments by providing additional revenue. However, the diversity of special funds and distributions across the Tax Administration Act is becoming intricate, leading to a more complex tax management process. The proliferation of new funds and distributions implies a fragmentation of the existing boundaries that determine service obligations and the parameters for intergovernmental relationships between the State and local governments.
>
> The state general fund currently transfers payments to local governments. Under Section 7-1-6.4 NMSA 1978, state gross receipts tax revenues are already shared with all municipalities, in an amount equal to 1.225 percent of the 4.875 percent state gross receipts tax rate, (i.e., with respect to the overall 4.875 percent rate, 1.255 percent is transferred to the municipalities, and 3.620 percent is retained by the state.) Section 7-1-6.5 NMSA 1978 provides a distribution to the Small Counties Assistance Fund; Section 7-1-6.16 provides for a county equalization distribution; and pursuant to Sections 7-1-6.46 and 7-1-6,47 NMSA 1978, distributions are made to certain municipalities and counties, respectively, to offset the cost of food and health care practitioner deductions. In addition, local governments have their own taxing authority.
>
> Simplicity and fairness are important considerations in making tax policy, and the proliferation of general and special distributions to local governments goes against those principles. Allowing greatly varying local government tax rates decreases simplicity and makes compliance harder for taxpayers; allowing for a centralized system of revenue distribution, as this bill does, results in greater simplicity, but only if it replaces the competing, and less simple, tax system, and not when it is added on to it. TRD recommends that a bill of this nature be accompanied by a repeal of other statutes distributing general fund revenues to local governments.
>
> Furthermore, administering multiple distributions on this scale comes with challenges, including:
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> 1) A high number of distributions and funds that are burdensome and conflicting, requiring TRD to expend resources inefficiently. Streamlining the number of funds and distributions helps reduce the administrative costs and the burden for local governments.
> 2) Duplication and overlap of different funds and distributions aimed at attaining the same purpose deplete the General Fund's resources and reduce effectiveness of these distributions.
> 3) Increasing the number of distributions to multiple funds reduces TRD's capacity for oversight and accountability.
>
> The bill proposes distributing funds to municipalities and counties but does not specify whether tribal governments benefit from this new distribution. The formulas proposed in the bill use data on state population and county populations, so tribal residents, representing nearly 10.9 percent of the state's entire population, are used to compute the distributions. However, tribal governments that share borders with some local governments are not accounted for in the distributions.

> New Mexico's tax code is out of line with most states in that more complex distributions are made through the tax code. The more complex the tax code's distributions the costlier it is for TRD to maintain the GenTax system and the more risk is involved in programming changes. By employing both TRD and the state treasurer to make financial distributions to all municipalities and counties, both agencies face added administrative burdens and an inefficiency is created statewide.

The New Mexico Municipal League points out, "Revenue sharing formulas are often crafted to meet several public policy goals. The proposed formula in HB54 is an example of how the state and local governments could develop mechanisms to equitably meet mutual needs for funding public services."

PERFORMANCE IMPLICATIONS

The LFC tax policy of accountability is not applicable to the provisions of this bill because the earmarking does not constitute a tax expenditure. However, TRD will include the distribution to the fund in monthly reports and distributions from the fund to local governments either in stand-alone documents or within the GenTax processing system.

ADMINISTRATIVE IMPLICATIONS

TRD continues the discussion on perhaps unwarranted complexity:

> TRD will need to update forms and instructions, publications, reports and make information system changes. Implementing this bill will have an impact on TRD's Information Technology Division (ITD) of approximately 300 hours, or about two months and $66,000 of contractual cost. Additionally, TRD's Administrative Services Division (ASD) anticipates that implementing this bill will require 60 hours split between two full time employees. Both ASD staff and the economists in the Office of the Secretary (OOS) will annually need to calculate and certify the transfers to the state treasurer. The economists will need to calculate for each county "equalized gross receipts tax revenue" used in the formula, pull the most recent population estimates and then calculate the distributions amounts for each county and municipality. This will be a recurring staff workload impact for ASD and the OOS.

Estimated Additional Operating Budget Impact*				R or NR**	Fund(s) or Agency Affected
FY2024	FY2025	FY2026	3 Year Total Cost		
$66.0	--	--	$66.0	NR	TRD – ITD - Contractual Cost
--	$3.5	--	$3.5	NR	TRD – ASD – Operating
$66.0	$3.5		$69.5	NR	TRD- Operating
--	--	$0.9	$0.9	R	TRD – ASD – Operating
--	--	$2.1	$2.1	R	TRD – OOS - Operating
		$3.0-	$3.0		TRD- Operating

* In thousands of dollars. Parentheses ( ) indicate a cost saving. ** Recurring (R) or Non-Recurring (NR).

CONFLICT, DUPLICATION, COMPANIONSHIP, RELATIONSHIP

HB54 is an updated and corrected version of last year's HB440.

This distribution adds to the county equalization distribution (Section 7-1-6.16 NMSA 1978) of general funds and the earmarked distributions for small cities (Section 3-37A-3 NMSA 1978) and small counties (Section 4-61-3 NMSA 1978) as support from the state share from the Gross Receipts and Compensating Tax Act. Other bills this session that adjust GRT distributions to counties and municipalities will be listed as and when introduced.

TECHNICAL ISSUES

LFC staff rearranged the formulae so the distributions total 100 percent, except for the Los Alamos problem discussed below. TRD notes a missing parenthesis leads to a set of formulae that do not add to 100 percent. The LFC staff formulation should be amended into the bill as text:

For each municipality:

$$\left(\frac{\textit{Muni Pop}}{\textit{State Population}} \times 0.7 + \frac{\textit{Muni Pop}}{\textit{County Pop}} \times \frac{\textit{County EGRTR}}{\textit{Total County EGRTR}} \times 0.3\right) \times \textit{Fund Balance}$$

And for each county:

$$\left(\frac{\textit{Cnty Area Pop}}{\textit{State Population}} \times 0.7 + \frac{\textit{Cnty Area Pop}}{\textit{County Pop}} \times \frac{\textit{County EGRTR}}{\textit{Total County EGRTR}} \times 0.3\right) \times \textit{Fund Balance}$$

Where:
"Muni Pop" is the most recent municipal population determined by the U.S. Census Bureau.
"County Pop" is the most recent total county population determined by the U.S. Census Bureau for the county in which the municipality is located.
"Cnty Area Pop" is the most recent population in areas of counties outside municipalities determined by the U.S. Census Bureau for each county.
"State Population" is the most recent total state population determined by the U.S. Census Bureau for the state.
"County EGRTR" (equalized gross receipts tax revenue) is defined as being the amount that a 0.25 percent rate applied to the matched taxable gross receipts for the county would generate.
"Total County EGRTR" is defined as being the amount that a 0.25 percent rate applied to the matched taxable gross receipts for all counties in the state would generate.

LFC staff note several other technical issues:

The distribution to the all cities and counties fund is "eight percent of the net receipts attributable to the gross receipts tax distributable to the general fund." There are several other distributions to other funds, but these other distributions are specified as bond service amounts set by or as fixed amounts. It might be wise to anticipate other percentage distributions of gross receipts taxes distributable to the general fund and qualify this percentage distribution with, "… after all other amounts pursuant to Section 7-1-6.1 NMSA 1978 have been distributed." Alternatively, the bill could establish an order of precedence.

Accurately determining county area populations and MTGR for counties that have portions of municipalities in multiple counties could be problematic. The census tables have total municipal populations, but TRD would have to mine the census tract or census block data and correlate that to a map of the boundaries of the tract or block.

Twenty of the Indian tribes, nations, and pueblos within New Mexico have tax sharing agreements or contracts with the state and local governments. In general, the Indian jurisdictions get 75 percent of the tax generated by nonmembers doing business within the boundaries of the jurisdiction and 100 percent of the tax at the same rate generated by tribal members doing business within the boundaries. The Indian jurisdictions are counted as population in the county area (or municipality in the case of Santa Clara and Ohkay Owingeh with Española). However, these jurisdictions will not share in the distribution proposed by this bill.

Including Los Alamos as both a county and separately as a municipality means that, without adjusting total state population, these formulae distribute more than 100 percent of the fund balance. To fix this, the bill could include Los Alamos only as a county or could increase the total state population by the population for Los Alamos, thus double counting its population.
This bill does not contain a delayed repeal date which LFC staff recommend adding.

TRD also has some technical issues to allow easier administration:

TRD suggests a more precise definition for the source for the current population, such as the decennial census released every 10 years. Other population estimates are released from the United States Census Bureau, such as the source used for the fiscal impact or from the American Community Survey 1-year, 3-year and 5-year estimates. This will provide clarity in the application of this distribution. Annual estimates are released at various times of the year and given the bill's timeline for the distribution calculations could lead to using different sources for the population estimates every year.

The annual December 1 deadline for TRD to certify to the state treasurer the transfer amounts would most likely occur before the annual General Fund audit will be complete. The All Cities and Counties Fund could potentially be adjusted with audit release. TRD suggests an annual deadline of February 1 for TRD to certify, with the deadline for the state treasurer to distribute by March 1.

This bill uses the term "cities', where "municipalities" is the terminology used in statute for example under Section 7-1-6.4 NMSA 1978. For consistency and to make sure that there is no misunderstanding, TRD suggests replacing "cities" with "municipalities".

In Section 2, it is unclear whether the bill is distributing 8 percent of the amount that is collected from the state portion of the gross receipts tax or the net amount of state gross receipts tax distributed to the general fund. TRD suggests that it is clarified on page 4, line 18 in part by adding "state" in front of gross receipts tax and defining "distributable".

OTHER SUBSTANTIVE ISSUES

In assessing all tax legislation, LFC staff considers whether the proposal is aligned with committee-adopted tax policy principles. Those five principles:

- **Adequacy**: Revenue should be adequate to fund needed government services.

- **Efficiency**: Tax base should be as broad as possible and avoid excess reliance on one tax.
- **Equity**: Different taxpayers should be treated fairly.
- **Simplicity**: Collection should be simple and easily understood.
- **Accountability**: Preferences should be easy to monitor and evaluate

In addition, staff reviews whether the bill meets principles specific to tax expenditures. Those policies and how this bill addresses those issues:

Tax Expenditure Policy Principle	Met?	Comments
Vetted: The proposed new or expanded tax expenditure was vetted through interim legislative committees, such as LFC and the Revenue Stabilization and Tax Policy Committee, to review fiscal, legal, and general policy parameters.	✓	Introduced last year as HB440
Targeted: The tax expenditure has a clearly stated purpose, long-term goals, and measurable annual targets designed to mark progress toward the goals.		
Clearly stated purpose	✗	No purpose stated
Long-term goals	✗	
Measurable targets	✗	
Transparent: The tax expenditure requires at least annual reporting by the recipients, the Taxation and Revenue Department, and other relevant agencies	✓	Amount of earmarked revenues published monthly. Distributions will be published in December's RP500
Accountable: The required reporting allows for analysis by members of the public to determine progress toward annual targets and determination of effectiveness and efficiency. The tax expenditure is set to expire unless legislative action is taken to review the tax expenditure and extend the expiration date.		
Public analysis	✓	
Expiration date	✗	
Effective: The tax expenditure fulfills the stated purpose. If the tax expenditure is designed to alter behavior – for example, economic development incentives intended to increase economic growth – there are indicators the recipients would not have performed the desired actions "but for" the existence of the tax expenditure.		No purpose stated
Fulfills stated purpose	✗	
Passes "but for" test	✗	
Efficient: The tax expenditure is the most cost-effective way to achieve the desired results.	?	
Key: ✓ Met ✗ Not Met ? Unclear		

Attachments

1. Illustration of Approximate Distributions to counties and muncipalities

LG/al/NE/al/hg/rl

Attachment 1: -- Illustration of Approximate Distributions to Counties and Muncipalities

Municipal Distributions

Distributions ($ thousands)

Location Code	Jurisdiction	2020 Population	FY26	FY27	FY28	FY29
15116	Alamogordo	30,898	$3,900	$4,000	$4,110	$4,250
02100	Albuquerque	564,559	$80,800	$82,850	$85,110	$87,940
09600	Angel Fire	1,192	$170	$180	$180	$190
07507	Anthony	8,693	$1,140	$1,170	$1,200	$1,240
03205	Artesia	12,875	$3,940	$4,040	$4,150	$4,280
16218	Aztec	6,201	$850	$870	$900	$930
08206	Bayard	2,116	$280	$290	$300	$310
14129	Belen	7,360	$960	$980	$1,010	$1,040
29120	Bernalillo	8,977	$1,150	$1,180	$1,210	$1,250
16312	Bloomfield	7,421	$1,020	$1,050	$1,070	$1,110
14505	Bosque Farms	4,020	$520	$540	$550	$570
26211	Capitan	1,391	$200	$210	$220	$220
03106	Carlsbad	32,238	$9,860	$10,110	$10,380	$10,730
26307	Carrizozo	972	$140	$150	$150	$160
11408	Causey	68	$10	$10	$10	$10
17118	Chama	917	$110	$120	$120	$120
09401	Cimarron	792	$110	$120	$120	$120
18128	Clayton	2,643	$350	$360	$370	$380
15213	Cloudcroft	750	$90	$100	$100	$100
05103	Clovis	38,567	$5,090	$5,220	$5,360	$5,540
19212	Columbus	1,442	$190	$190	$200	$200
26406	Corona	129	$20	$20	$20	$20
29504	Corrales	8,493	$1,090	$1,120	$1,150	$1,190
29311	Cuba	628	$80	$80	$80	$90
19113	Deming	14,758	$1,910	$1,960	$2,010	$2,080
18224	Des Moines	117	$20	$20	$20	$20
04201	Dexter	1,074	$140	$150	$150	$150
11310	Dora	117	$10	$20	$20	$20
09509	Eagle Nest	315	$50	$50	$50	$50
01320	Edgewood	6,174	$900	$930	$950	$980
21319	Elephant Butte	1,447	$190	$200	$200	$210
11216	Elida	166	$20	$20	$20	$20
22410	Encino	51	$10	$10	$10	$10
17215	Española	10,526	$1,290	$1,320	$1,360	$1,400
22503	Estancia	1,242	$160	$160	$170	$170
06210	Eunice	3,056	$880	$900	$920	$950
16121	Farmington	46,624	$6,410	$6,570	$6,750	$6,980
11502	Floyd	86	$10	$10	$10	$10
18411	Folsom	51	$10	$10	$10	$10
27104	Ft Sumner	889	$110	$110	$110	$120
13114	Gallup	21,899	$2,730	$2,800	$2,880	$2,980
05203	Grady	86	$10	$10	$10	$10
33227	Grants	9,163	$1,130	$1,160	$1,190	$1,230
18315	Grenville	22	$0	$0	$0	$0
04300	Hagerman	975	$130	$130	$140	$140
07204	Hatch	1,539	$200	$210	$210	$220
06111	Hobbs	40,508	$11,610	$11,900	$12,230	$12,630
03304	Hope	113	$30	$40	$40	$40
10407	House	56	$10	$10	$10	$10
08404	Hurley	1,256	$170	$170	$180	$180
06306	Jal	2,202	$630	$650	$660	$690
29217	Jemez Springs	198	$30	$30	$30	$30
16323	Kirtland	585	$80	$80	$80	$90
04400	Lake Arthur	378	$50	$50	$50	$50
07105	Las Cruces	111,385	$14,570	$14,940	$15,350	$15,860
12122	Las Vegas	13,166	$1,680	$1,730	$1,770	$1,830
10309	Logan	970	$130	$130	$130	$140

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Distributions ($ thousands)

Location Code	Jurisdiction	2020 Population	FY26	FY27	FY28	FY29
23110	Lordsburg	2,335	$320	$330	$340	$350
32032	Los Alamos County and City	19,419	$4,770	$4,890	$5,020	$5,190
14316	Los Lunas	17,242	$2,240	$2,300	$2,360	$2,440
02200	Los Ranchos de Alb	5,874	$840	$860	$890	$910
03403	Loving	1,390	$420	$440	$450	$460
06405	Lovington	11,668	$3,340	$3,430	$3,520	$3,640
25221	Magdalena	806	$100	$100	$100	$110
09202	Maxwell	224	$30	$30	$30	$40
05402	Melrose	622	$80	$80	$90	$90
07303	Mesilla	1,797	$240	$240	$250	$260
33131	Milan	2,456	$300	$310	$320	$330
22223	Moriarty	1,946	$250	$260	$260	$270
31208	Mosquero	98	$20	$20	$20	$20
22127	Mountainair	884	$110	$120	$120	$120
12313	Pecos	1,392	$180	$180	$190	$190
14412	Peralta	3,342	$430	$450	$460	$470
11119	Portales	12,137	$1,520	$1,560	$1,600	$1,660
20222	Questa	1,742	$240	$250	$250	$260
09102	Raton	6,041	$870	$890	$920	$950
20317	Red River	542	$70	$80	$80	$80
28130	Reserve	293	$40	$40	$40	$40
14037	Rio Communities	4,926	$640	$660	$670	$700
29524	Rio Rancho	104,046	$13,360	$13,700	$14,080	$14,540
04101	Roswell	48,422	$6,380	$6,540	$6,720	$6,940
31109	Roy	193	$30	$30	$30	$30
26112	Ruidoso	7,679	$1,130	$1,160	$1,190	$1,230
26501	Ruidoso Downs	2,620	$380	$390	$410	$420
10214	San Jon	195	$30	$30	$30	$30
29409	San Ysidro	166	$20	$20	$20	$20
08305	Santa Clara	1,637	$220	$220	$230	$240
01123	Santa Fe	87,505	$12,790	$13,110	$13,470	$13,920
24108	Santa Rosa	2,850	$390	$400	$410	$420
08107	Silver City	9,704	$1,300	$1,330	$1,370	$1,410
25125	Socorro	8,707	$1,050	$1,080	$1,110	$1,150
09301	Springer	931	$130	$140	$140	$150
07416	Sunland Park	16,702	$2,190	$2,240	$2,300	$2,380
20126	Taos	6,474	$890	$910	$940	$970
20414	Taos Ski Valley	77	$10	$10	$10	$10
06500	Tatum	706	$200	$210	$210	$220
05302	Texico	956	$130	$130	$130	$140
02318	Tijeras	465	$70	$70	$70	$70
21124	Truth or Consequences	6,052	$800	$820	$840	$870
10117	Tucumcari	5,278	$690	$710	$730	$750
15308	Tularosa	2,553	$320	$330	$340	$350
24207	Vaughn	286	$40	$40	$40	$40
23209	Virden, Village of	126	$20	$20	$20	$20
30115	Wagon Mound	266	$40	$40	$40	$40
22314	Willard	201	$30	$30	$30	$30
21220	Williamsburg	462	$60	$60	$60	$70
	Municipal Total	1,446,971	$217,130	$222,730	$228,740	$236,340

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County Area Distributions					Distributions ($ thousands)	
Location Code	Jurisdiction	Population	FY26	FY27	FY28	FY29
01001	Santa Fe County Remainder	61,144	$8,934	$9,161	$9,411	$9,724
02002	Bernalillo County Remainder	105,546	$15,105	$15,490	$15,912	$16,441
03003	Eddy County Remainder	15,698	$4,800	$4,922	$5,056	$5,224
04004	Chaves County Remainder	14,308	$1,885	$1,933	$1,985	$2,051
05005	Curry County Remainder	8,199	$1,083	$1,110	$1,140	$1,178
06006	Lea County Remainder	16,315	$4,675	$4,794	$4,925	$5,089
07007	Doña Ana County Remainder	79,445	$10,394	$10,659	$10,949	$11,313
08008	Grant County Remainder	13,472	$1,801	$1,847	$1,897	$1,960
09009	Colfax County Remainder	2,892	$416	$426	$438	$453
10010	Quay County Remainder	2,247	$294	$301	$309	$319
11011	Roosevelt County Remainder	6,617	$829	$850	$873	$902
12012	San Miguel County Remainder	12,643	$1,616	$1,657	$1,702	$1,759
13013	Mckinley County Remainder	51,003	$6,368	$6,530	$6,708	$6,931
14014	Valencia County Remainder	39,315	$5,105	$5,235	$5,378	$5,557
15015	Otero County Remainder	33,638	$4,250	$4,359	$4,477	$4,626
16016	San Juan County Remainder	60,830	$8,361	$8,574	$8,808	$9,100
17017	Rio Arriba County Remainder	28,920	$3,539	$3,629	$3,728	$3,852
18018	Union County Remainder	1,246	$165	$170	$174	$180
19019	Luna County Remainder	9,227	$1,192	$1,222	$1,256	$1,297
20020	Taos County Remainder	25,654	$3,530	$3,620	$3,719	$3,842
21021	Sierra County Remainder	3,615	$475	$487	$501	$517
22022	Torrance County Remainder	10,721	$1,372	$1,407	$1,445	$1,493
23023	Hidalgo County Remainder	1,717	$234	$240	$247	$255
24024	Guadalupe County Remainder	1,316	$180	$184	$189	$196
25025	Socorro County Remainder	7,082	$857	$879	$903	$933
26026	Lincoln County Remainder	7,478	$1,098	$1,126	$1,157	$1,196
27027	De Baca County Remainder	809	$99	$101	$104	$107
28028	Catron County Remainder	3,286	$410	$420	$431	$446
29029	Sandoval County Remainder	26,326	$3,381	$3,467	$3,561	$3,680
30030	Mora County Remainder	3,923	$520	$534	$548	$566
31031	Harding County Remainder	366	$58	$59	$61	$63
32032	Los Alamos County and City Remainder	19,419	$4,769	$4,891	$5,024	$5,191
33033	Cibola County Remainder	15,553	$1,918	$1,966	$2,020	$2,087
	County Total	689,970	$99,713	$102,250	$105,036	$108,528