

PUBLIC SCHOOL CAPITAL OUTLAY OVERSIGHT TASK FORCE

RESOURCES2018



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RESOURCES 2018

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Section 1

PUBLIC SCHOOL CAPITAL OUTLAY FUNDING STANDARDS-BASED PROCESS

Public School Capital Outlay Oversight Task Force (PSCOOTF)

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

25 statutory members and additional advisory members

Section 22-24-7 NMSA 1978



Public School Capital Outlay Council

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

9 statutory members

Section 22-24-6 NMSA 1978



Public School Facilities Authority

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

Section 22-24-9 NMSA 1978

School Funding Cases in New Mexico

in New Mexico Litigation

Historical Background

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

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

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

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

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

Other Litigation

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

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

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

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

Recent News

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

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

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

Useful Resources

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

Section 2



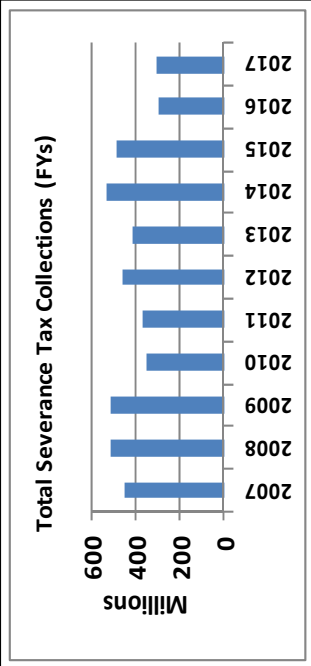
New Mexico State Investment Council SEVERANCE TAX PERMANENT FUND

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



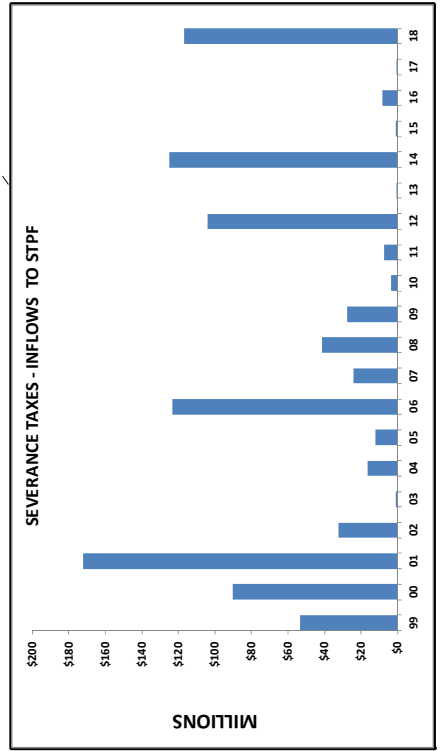
INFLOWS

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



Collections based on fiscal year

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



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

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

SEVERANCE TAX PERMANENT FUND

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

DISTRIBUTIONS TO THE GENERAL FUND	
FY 2012	\$183,423,504
FY 2013	\$176,172,684
FY 2014	\$170,472,647
FY 2015	\$182,722,980
FY 2016	\$193,509,941
FY 2017	\$200,442,327
FY 2018	\$210,377,643
FY 2019	\$220,621,476

Averages 3% of State Budget
\$1.91B over the past 10 years

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

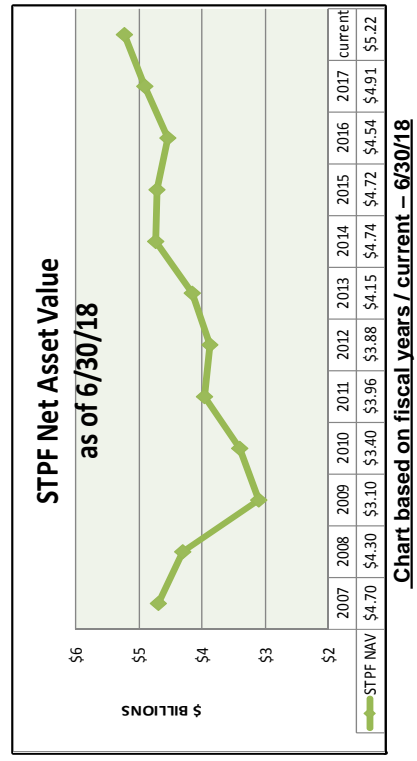
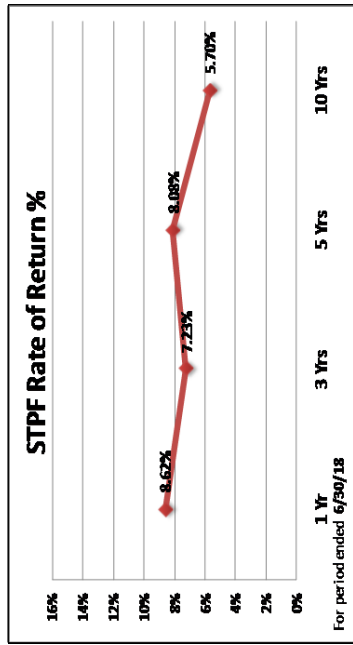


Chart based on fiscal years / current - 6/30/18

Section 3

2018-2019 wNMCI **FINAL** Ranking, By District, Then Rank

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
11-12-60	Espanola	Velarde ES	23,627	55.94%
13-14-08	NMSBVI Alamogordo Campus	Gymnasium (1952) pka Quimby Gym	14,378	77.11%
13-14-47	State Chartered Schools	Aldo Leopold Charter School	18,816	46.09%
13-14-49	Albuquerque	Arroyo Del Oso ES	50,760	45.34%
13-14-75	NMSBVI Alamogordo Campus	Sacramento Dormitory (1968)	14,145	33.58%
13-14-77	Belen	Rio Grande ES	44,163	38.40%
14-15-10	Gallup McKinley	Thoreau ES	48,006	64.17%
14-15-23	Clovis	Parkview ES	48,642	52.00%
14-15-35	Ruidoso	Nob Hill Early Childhood Center	46,027	46.95%
14-15-85	Mountainair	Mountainair Jr./Sr. HS	70,744	33.85%
15-16-06	Roswell	Del Norte ES	48,165	82.07%
15-16-17	Espanola	Abiquiu ES	24,561	58.04%
15-16-24	Clovis	Highland ES	48,361	52.84%
17-18-30	Las Vegas City	Los Ninos ES	57,275	35.04%
17-18-66	Dexter	Dexter ES	80,278	29.63%
17-18-75	Gadsden	Desert Trail ES	74,765	28.75%
17-18-79	Central Consolidated	Kirtland ES	88,650	28.23%
17-18-85	Clovis	Mesa ES	63,071	28.17%
17-18-87	Los Alamos	Mountain ES	55,556	27.51%
17-18-96	Clovis	Cameo ES	49,347	27.06%
17-18-126	Floyd	Floyd Combined School	71,875	25.42%
17-18-134	Farmington	Country Club ES	57,009	24.95%
17-18-165	Gadsden	Loma Linda ES	60,020	23.53%

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

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
OFFICIAL Statewide Average wNMCI: 23.78% Average FCI: 50.24% Average wNMCI of Top 30: 56.39%				
7	Alamogordo	Holloman ES - FKA Holloman Primary	68,871	64.45%
13	Alamogordo	Chaparral MS	126,802	53.39%
99	Alamogordo	High Rolls Mountain Park ES	11,858	38.91%
102	Alamogordo	Buena Vista ES	37,521	38.51%
129	Alamogordo	Sierra ES	44,513	36.65%
180	Alamogordo	Alamogordo HS	332,776	33.12%
197	Alamogordo	Academy Del Sol Alternative HS	22,289	31.97%
206	Alamogordo	Holloman MS	53,290	31.66%
239	Alamogordo	La Luz ES	50,362	29.74%
334	Alamogordo	North Elem ES	42,547	25.51%
454	Alamogordo	Mountain View MS	90,120	18.92%
712	Alamogordo	Yucca ES - (RENOVATED)	49,652	3.25%
722	Alamogordo	Desert Star ES (New - 2015)	65,090	2.42%
750	Alamogordo	Sunset Hills ES - Consolidated Oregon & Heig	50,000	0.00%

2018-2019 wNMCI **FINAL** Ranking, By District, Then Rank

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
16	Albuquerque	Sandia Base ES	55,254	52.06%
17	Albuquerque	Washington MS	95,766	51.44%
19	Albuquerque	Polk MS	85,770	51.03%
20	Albuquerque	Garfield MS	88,643	50.68%
26	Albuquerque	Sierra Vista ES	84,972	49.46%
31	Albuquerque	Edmund G. Ross ES	64,216	48.13%
32	Albuquerque	S. Y. Jackson ES	57,041	47.73%
34	Albuquerque	Mission Avenue ES	62,891	47.33%
35	Albuquerque	Albuquerque Charter Academy	17,068	47.18%
46	Albuquerque	Cibola HS	389,852	44.10%
49	Albuquerque	Duranos ES	55,341	43.74%
50	Albuquerque	John Adams MS	135,204	43.45%
52	Albuquerque	Petroglyph ES	78,739	43.21%
53	Albuquerque	Cleveland MS	111,071	43.12%
56	Albuquerque	Grant MS	127,844	42.86%
59	Albuquerque	Kennedy MS	103,677	42.69%
61	Albuquerque	Eldorado HS	340,986	42.64%
62	Albuquerque	Eugene Field ES	54,101	42.49%
63	Albuquerque	Rio Grande HS	294,689	42.25%
65	Albuquerque	Lavaland ES	66,412	42.02%
72	Albuquerque	Armijo ES	64,363	41.68%
75	Albuquerque	Bandelier ES	82,701	41.01%
77	Albuquerque	Emerson ES	68,393	40.87%
80	Albuquerque	School on Wheels Alternative School	14,615	40.64%
81	Albuquerque	La Mesa ES	85,467	40.49%
83	Albuquerque	Kirtland ES	55,956	40.41%
85	Albuquerque	Griegos ES	41,517	40.36%
88	Albuquerque	Matheson Park ES	44,427	39.96%
90	Albuquerque	Sandia HS	367,144	39.78%
92	Albuquerque	Roosevelt MS	105,567	39.66%
93	Albuquerque	Taft MS	123,453	39.50%
97	Albuquerque	Bel-Air ES	61,447	39.22%
98	Albuquerque	Highland HS	374,427	39.08%
100	Albuquerque	International School at Mesa del Sol Charter	27,216	38.82%
104	Albuquerque	Hayes MS	105,756	38.36%
109	Albuquerque	Kit Carson ES	76,421	38.08%
110	Albuquerque	Alameda ES	45,809	38.07%
113	Albuquerque	Dennis Chavez ES	83,160	37.56%
116	Albuquerque	San Antonito ES	56,315	37.37%
120	Albuquerque	Van Buren MS	113,807	37.24%
122	Albuquerque	Bellehaven ES	51,078	37.07%
124	Albuquerque	Eisenhower MS	135,982	36.96%

2018-2019 wNMCI **FINAL** Ranking, By District, Then Rank

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
126	Albuquerque	Mark Twain ES	65,735	36.95%
131	Albuquerque	Governor Bent ES	63,799	36.39%
132	Albuquerque	A. Montoya ES	67,803	36.33%
140	Albuquerque	Manzano HS	300,701	35.85%
141	Albuquerque	Alamosa ES	78,011	35.81%
143	Albuquerque	Apache ES	59,765	35.58%
148	Albuquerque	Valley HS	285,105	35.34%
151	Albuquerque	Painted Sky ES	110,056	35.17%
152	Albuquerque	Seven Bar ES	86,628	35.13%
154	Albuquerque	Jackson MS	86,382	35.01%
161	Albuquerque	La Luz ES	55,306	34.19%
165	Albuquerque	Wherry ES	94,341	33.99%
172	Albuquerque	Digital Arts and Technology Academy Charter	51,210	33.51%
176	Albuquerque	Jefferson MS	142,378	33.31%
183	Albuquerque	Pajarito ES	80,515	32.92%
187	Albuquerque	Ocate ES	70,443	32.29%
188	Albuquerque	La Academia de Esperanza Charter School	21,246	32.25%
189	Albuquerque	Harrison MS	121,741	32.23%
190	Albuquerque	Tomasita ES	63,387	32.23%
195	Albuquerque	McCollum ES	70,516	32.11%
196	Albuquerque	Hodgin ES	74,623	32.05%
199	Albuquerque	East San Jose ES	66,430	31.88%
201	Albuquerque	New Futures Alternative High School	43,257	31.84%
209	Albuquerque	Cochiti ES	49,981	31.54%
215	Albuquerque	Monte Vista ES	59,814	31.26%
216	Albuquerque	Montessori of the Rio Grande Charter School	24,139	31.22%
220	Albuquerque	Ernie Pyle MS	127,404	30.76%
221	Albuquerque	Chelwood ES	75,963	30.75%
224	Albuquerque	Lyndon B. Johnson MS	163,230	30.41%
227	Albuquerque	Cien Aguas International Charter School	28,334	30.35%
229	Albuquerque	Hoover MS	113,740	30.26%
232	Albuquerque	Double Eagle ES	66,174	30.15%
233	Albuquerque	Jimmy Carter MS	173,284	30.11%
241	Albuquerque	McKinley MS	101,090	29.71%
242	Albuquerque	Whittier ES	67,057	29.69%
244	Albuquerque	Carlos Rey ES	94,789	29.59%
250	Albuquerque	Valle Vista ES	69,270	29.31%
251	Albuquerque	West Mesa HS	296,255	29.27%
254	Albuquerque	Hubert Humphrey ES	59,142	29.20%
262	Albuquerque	Sombra del Monte ES	60,689	28.86%
267	Albuquerque	El Camino Real Academy Charter School	66,121	28.45%
271	Albuquerque	Hawthorne ES	69,459	28.43%

2018-2019 wNMCI **FINAL** Ranking, By District, Then Rank

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
286	Albuquerque	La Cueva HS	387,114	27.91%
287	Albuquerque	Public Academy for Performing Arts Charter S	46,709	27.89%
300	Albuquerque	Lowell ES	56,400	27.31%
310	Albuquerque	Desert Ridge MS	169,420	26.91%
315	Albuquerque	Albuquerque HS	361,150	26.68%
318	Albuquerque	Career Enrichment Center & Early College Ac	63,685	26.39%
319	Albuquerque	Truman MS	168,002	26.33%
320	Albuquerque	Montezuma ES	60,762	26.32%
322	Albuquerque	Corrales ES	63,802	26.17%
324	Albuquerque	Longfellow ES	49,964	26.11%
327	Albuquerque	Alvarado ES	53,915	25.82%
328	Albuquerque	Adobe Acres ES	82,634	25.76%
342	Albuquerque	Dolores Gonzales ES	42,928	25.16%
358	Albuquerque	Los Ranchos ES	60,100	24.23%
365	Albuquerque	Osuna ES	55,001	23.95%
375	Albuquerque	Mountain Mahogany Community Charter Sch	14,322	23.62%
377	Albuquerque	Comanche ES	52,417	23.59%
379	Albuquerque	Robert F. Kennedy Charter High School	73,514	23.15%
384	Albuquerque	Mary Ann Binford ES	96,873	23.05%
385	Albuquerque	Ventana ES	89,984	23.00%
390	Albuquerque	Taylor MS	114,671	22.88%
396	Albuquerque	Reginald Chavez ES	54,077	22.52%
410	Albuquerque	Los Padillas ES	52,962	21.75%
415	Albuquerque	Barcelona ES	75,634	21.43%
416	Albuquerque	Chamiza ES	74,267	21.41%
421	Albuquerque	Madison MS	124,204	20.98%
425	Albuquerque	Manzano Mesa ES	80,366	20.74%
433	Albuquerque	Navajo ES	83,682	20.33%
436	Albuquerque	William W & Josephine Dorn Community Cha	13,888	20.04%
437	Albuquerque	Native American Community Academy Chart	42,641	20.02%
441	Albuquerque	Zuni ES	50,717	19.86%
451	Albuquerque	Vision Quest Alternative Middle School	2,000	19.16%
452	Albuquerque	Wilson MS	102,130	19.14%
458	Albuquerque	Zia ES	68,715	18.64%
464	Albuquerque	Freedom HS	42,971	18.29%
466	Albuquerque	Volcano Vista HS	462,687	18.21%
471	Albuquerque	Mitchell ES	50,565	18.06%
478	Albuquerque	Douglas MacArthur ES	51,212	17.86%
482	Albuquerque	Atrisco ES	69,798	17.79%
483	Albuquerque	James Monroe MS	152,511	17.75%
495	Albuquerque	John Baker ES	69,800	17.05%
498	Albuquerque	Collet Park ES	57,959	16.80%

2018-2019 wNMCI **FINAL** Ranking, By District, Then Rank

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
505	Albuquerque	South Valley Academy Charter School	66,507	16.54%
509	Albuquerque	Lew Wallace ES	37,090	16.47%
510	Albuquerque	Chaparral ES	128,758	16.31%
511	Albuquerque	Albuquerque Talent Development Secondary	16,000	16.29%
518	Albuquerque	East Mountain Charter High School	43,784	15.99%
520	Albuquerque	Janet Kahn School for Integrated Arts	59,911	15.85%
529	Albuquerque	Coronado ES	42,914	15.48%
530	Albuquerque	North Star ES	75,567	15.47%
537	Albuquerque	Mountain View ES	87,693	15.27%
541	Albuquerque	Los Puentes Charter School	19,381	15.06%
548	Albuquerque	Tierra Antigua ES	97,288	14.70%
549	Albuquerque	La Resolana Leadership Academy Charter Sch	10,514	14.69%
550	Albuquerque	Christine Duncan Community Charter School	34,580	14.64%
570	Albuquerque	Edward Gonzales ES	78,097	13.54%
571	Albuquerque	Nuestros Valores Charter School	14,263	13.50%
572	Albuquerque	Del Norte HS	263,448	13.50%
584	Albuquerque	Tony Hillerman MS	161,920	12.82%
606	Albuquerque	Alice King Community Charter School	55,578	11.74%
620	Albuquerque	Twenty-First Century Public Academy	25,356	10.84%
637	Albuquerque	Sunset View ES	85,654	9.88%
639	Albuquerque	Susie R. Marmon ES	99,216	9.87%
643	Albuquerque	George I. Sánchez Collaborative Community	239,144	9.47%
653	Albuquerque	Desert Willow-PHASE TWO STARTED-Family	39,629	8.71%
661	Albuquerque	Atrisco Heritage Academy HS	458,414	8.36%
662	Albuquerque	Inez ES	117,910	8.35%
664	Albuquerque	Rudolfo Anaya ES	95,832	8.33%
667	Albuquerque	Helen Cordero Primary	83,680	8.05%
670	Albuquerque	Georgia O'Keefe ES	89,108	7.36%
681	Albuquerque	nex+Gen Academy HS	59,811	6.31%
690	Albuquerque	College & Career Alternative HS	100,000	5.52%
691	Albuquerque	eCADEMY	43,874	5.52%
704	Albuquerque	NM International Charter School	21,696	4.39%
714	Albuquerque	Corrales International Charter	23,418	3.16%
734	Albuquerque	Coyote Willow Family School	33,900	0.78%
743	Albuquerque	Marie M. Hughes ES	69,922	0.00%
751	Albuquerque	Tres Volcanes Community Collaborative Schd	225,070	0.00%
47	Animas	Animas MS/HS	80,513	44.01%
95	Animas	Animas ES	21,220	39.38%
136	Artesia	Yeso ES	52,975	36.00%
160	Artesia	Zia Intermediate	115,817	34.23%
177	Artesia	Grand Heights Early Childhood	36,800	33.21%
181	Artesia	Central ES	19,910	33.11%

2018-2019 wNMCI FINAL Ranking, By District, Then Rank

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
269	Artesia	Yucca ES	36,064	28.43%
288	Artesia	Penasco ES	5,858	27.76%
332	Artesia	Hermosa ES	46,074	25.66%
357	Artesia	Roselawn ES	39,180	24.24%
388	Artesia	Park Junior HS	127,720	22.94%
419	Artesia	Artesia HS	289,248	21.04%
208	Aztec	Lydia Rippey ES	73,606	31.54%
245	Aztec	McCoy Avenue ES	68,246	29.58%
247	Aztec	Park Avenue ES	72,920	29.48%
354	Aztec	Aztec HS	226,559	24.33%
502	Aztec	C.V. Koogler MS	129,642	16.57%
566	Aztec	Vista Nueva Alternative HS	15,867	13.74%
715	Aztec	NEW SITE Mosaic Academy Charter School	50,000	3.02%
6	Belen	Jaramillo ES	55,340	67.65%
64	Belen	Belen HS	245,516	42.10%
168	Belen	Dennis Chavez ES	55,047	33.84%
207	Belen	Belen MS	136,672	31.64%
280	Belen	Gil Sanchez ES	53,771	28.01%
326	Belen	La Merced ES	57,409	25.87%
343	Belen	La Promesa ES	58,119	25.02%
628	Belen	Central ES	51,962	10.26%
668	Belen	Infinity Alternative HS	26,229	7.95%
720	Belen	The Family Alternative School	9,797	2.53%
291	Bernalillo	Bernalillo MS	104,084	27.66%
323	Bernalillo	Algodones ES	26,948	26.17%
450	Bernalillo	Cochiti ES/MS	65,690	19.24%
583	Bernalillo	Placitas ES	35,792	12.83%
624	Bernalillo	Carroll ES	63,493	10.65%
644	Bernalillo	Bernalillo HS - PHASE ONE 2016 COMPLETE P	185,986	9.05%
684	Bernalillo	Bernalillo ES	65,479	6.09%
749	Bernalillo	Santo Domingo ES/MS	49,415	0.00%
58	Bloomfield	Mesa Alta Junior HS	123,074	42.74%
70	Bloomfield	Naaba Ani ES	84,712	41.79%
107	Bloomfield	Central Primary School	93,490	38.24%
296	Bloomfield	Blanco ES	46,873	27.54%
373	Bloomfield	Charlie Y. Brown HS	19,959	23.67%
426	Bloomfield	Bloomfield HS	280,374	20.72%
547	Bloomfield	Bloomfield Early Childhood Center	58,218	14.88%
409	Capitan	Capitan ES	48,369	21.81%
709	Capitan	Capitan Secondary School - To Be Completed	28,429	3.49%
25	Carlsbad	Carlsbad Intermediate School at PR Leyva Ca	169,952	50.31%
76	Carlsbad	Monterrey ES	40,550	40.91%

2018-2019 wNMCI **FINAL** Ranking, By District, Then Rank

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
106	Carlsbad	Jefferson Montessori Academy Charter School	30,428	38.31%
123	Carlsbad	Early Childhood Education Center	50,752	37.04%
146	Carlsbad	Craft ES	33,071	35.41%
202	Carlsbad	Dr. E.M. Smith Pre-school	17,417	31.84%
218	Carlsbad	Joe Stanley Smith ES	36,920	31.07%
282	Carlsbad	Hillcrest ES	39,995	27.98%
311	Carlsbad	Sunset ES	39,597	26.82%
372	Carlsbad	Carlsbad HS	362,248	23.70%
381	Carlsbad	Carlsbad Sixth Grade Academy at Alta Vista C	120,191	23.11%
526	Carlsbad	Carlsbad Early College HS	14,970	15.60%
673	Carlsbad	Desert Willow ES (2017)	75,987	7.05%
675	Carlsbad	Ocotillo ES (2017)	75,987	6.87%
10	Carrizozo	Carrizozo Combined School	93,176	56.42%
4	Central Consolidated	Newcomb ES	67,465	71.59%
135	Central Consolidated	Kirtland Central HS	208,300	36.01%
193	Central Consolidated	Newcomb HS	132,309	32.14%
292	Central Consolidated	Tse'bit'ai MS	95,590	27.66%
363	Central Consolidated	Newcomb MS	53,896	23.97%
367	Central Consolidated	Shiprock HS	219,459	23.92%
427	Central Consolidated	Mesa ES	69,239	20.67%
432	Central Consolidated	Nizhoni ES	71,280	20.52%
460	Central Consolidated	Ojo Amarillo ES	77,103	18.50%
501	Central Consolidated	Eva B. Stokely ES	110,040	16.61%
601	Central Consolidated	Kirtland MS	134,160	12.09%
610	Central Consolidated	Central Career Prep	31,143	11.57%
695	Central Consolidated	Judy Nelson ES - CONSOLIDATED Grace B Wil	93,745	5.14%
746	Central Consolidated	Naschitti ES (NEW 2016) - BEING REBUILT	27,155	0.00%
139	Chama Valley	Chama ES/MS	42,242	35.89%
556	Chama Valley	Tierra Amarilla ES	27,479	14.49%
579	Chama Valley	Escalante MS/HS	69,562	12.90%
101	Cimarron	Cimarron HS	54,341	38.71%
217	Cimarron	Cimarron ES/MS	59,818	31.14%
360	Cimarron	Eagle Nest ES/MS	58,035	24.17%
680	Cimarron	Moreno Valley Charter High School	20,432	6.34%
2	Clayton	Clayton HS	104,051	74.62%
78	Clayton	Alvis ES	33,360	40.84%
279	Clayton	Clayton Junior HS	36,507	28.01%
299	Cloudcroft	Cloudcroft ES/MS	58,523	27.37%
488	Cloudcroft	Cloudcroft HS	79,142	17.35%
105	Clovis	Marshall Junior HS	161,364	38.34%
144	Clovis	Clovis Freshman Academy	101,076	35.57%
147	Clovis	Barry ES	49,638	35.38%

2018-2019 wNMCI FINAL Ranking, By District, Then Rank

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
185	Clovis	Clovis HS	308,292	32.47%
238	Clovis	Sandia ES	60,065	29.86%
256	Clovis	Lincoln Jackson Arts Pre-K	30,139	29.05%
265	Clovis	Zia ES	55,946	28.66%
283	Clovis	Yucca Junior HS	126,769	27.97%
468	Clovis	Los Ninos Early Intervention Center	11,042	18.14%
554	Clovis	La Casita ES	60,078	14.49%
577	Clovis	Bella Vista ES	60,000	13.17%
632	Clovis	W.D. Gattis MS	125,835	10.11%
700	Clovis	Lockwood ES	56,993	4.88%
708	Clovis	James Bickley ES	50,596	3.76%
114	Cobre	Cobre HS	150,127	37.53%
222	Cobre	San Lorenzo ES	20,401	30.65%
264	Cobre	Central ES	81,866	28.79%
564	Cobre	Snell MS	80,028	13.78%
627	Cobre	Hurley ES	34,904	10.48%
696	Cobre	Bayard ES	57,080	5.14%
378	Corona	Corona Combined School	62,099	23.38%
423	Cuba	Cuba MS	39,412	20.76%
573	Cuba	Cuba HS	108,383	13.46%
604	Cuba	Cuba ES	41,142	11.84%
111	Deming	Deming Cesar Chavez Charter High School	23,559	38.05%
142	Deming	Bell ES	34,992	35.79%
298	Deming	Chaparral ES	64,034	27.50%
353	Deming	Memorial ES	43,552	24.35%
523	Deming	My Little School	10,636	15.76%
565	Deming	Red Mountain MS	125,928	13.78%
569	Deming	Bataan ES	68,332	13.62%
578	Deming	Ruben S. Torres ES	68,855	12.99%
607	Deming	Columbus ES	74,258	11.69%
710	Deming	Mimbres Valley Alternative High School	90,206	3.45%
736	Deming	Deming HS	276,435	0.00%
737	Deming	Deming Intermediate School	78,478	0.00%
447	Des Moines	Des Moines Combined School	56,070	19.46%
289	Dexter	Dexter MS	42,462	27.76%
515	Dexter	Dexter HS	122,084	16.15%
491	Dora	Dora Combined	104,868	17.26%
539	Dulce	Combined Dulce MS/HS	116,217	15.17%
562	Dulce	Dulce ES BUILT ON TRIBAL LAND	68,399	13.99%
325	Elida	Elida ES	16,944	26.11%
405	Elida	Elida MS/HS	52,220	21.98%
24	Espanola	Chimayo ES	35,026	50.43%

2018-2019 wNMCI **FINAL** Ranking, By District, Then Rank

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
182	Espanola	Espanola Valley HS	157,581	33.05%
274	Espanola	Dixon ES	18,561	28.23%
316	Espanola	Hernandez ES	35,276	26.68%
355	Espanola	Carlos F Vigil MS	131,642	24.29%
393	Espanola	James Rodriguez ES	66,049	22.75%
401	Espanola	San Juan ES	48,342	22.11%
559	Espanola	Los Ninos Kindergarten	24,556	14.17%
597	Espanola	Tony E Quintana ES	41,086	12.35%
679	Espanola	Eutimio T Salazar - ETS Fairview ES	56,821	6.51%
706	Espanola	Alcalde ES (New)	49,948	3.99%
44	Estancia	Estancia Combined ES	79,522	45.21%
386	Estancia	Estancia HS	107,800	22.96%
602	Estancia	Estancia MS	29,155	12.00%
15	Eunice	Caton MS	50,084	52.75%
243	Eunice	Eunice HS	164,810	29.60%
698	Eunice	Mettie Jordan ES	83,400	4.92%
125	Farmington	Rocinante HS	26,875	36.95%
178	Farmington	Mesa View MS	101,827	33.13%
294	Farmington	Bluffview ES	61,197	27.57%
308	Farmington	Apache ES	59,985	26.97%
330	Farmington	Piedra Vista HS	249,272	25.66%
338	Farmington	Heights MS	89,366	25.31%
359	Farmington	McCormick ES	61,952	24.20%
371	Farmington	Mesa Verde ES	54,155	23.87%
383	Farmington	Esperanza ES	79,077	23.10%
395	Farmington	Ladera Del Norte ES	61,238	22.59%
499	Farmington	Animas ES	56,585	16.77%
532	Farmington	McKinley ES	70,324	15.45%
659	Farmington	Tibbetts MS	98,561	8.46%
682	Farmington	Northeast ES (2015) (New)	92,510	6.20%
687	Farmington	Hermosa MS	122,682	5.92%
688	Farmington	Farmington HS	376,411	5.71%
748	Farmington	San Juan Early College HS	50,000	0.00%
568	Fort Sumner	Fort Sumner Combined	127,465	13.64%
211	Gadsden	Chaparral MS	90,830	31.43%
314	Gadsden	Santa Teresa MS	122,431	26.70%
362	Gadsden	Sunland Park ES	57,584	24.13%
376	Gadsden	Mesquite ES	64,094	23.62%
387	Gadsden	Alta Vista Early College HS	16,160	22.96%
389	Gadsden	La Union ES	55,724	22.94%
411	Gadsden	Gadsden MS	166,310	21.73%
473	Gadsden	Santa Teresa HS	254,381	17.99%

2018-2019 wNMCI FINAL Ranking, By District, Then Rank

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
489	Gadsden	Riverside ES	68,191	17.29%
592	Gadsden	Santa Teresa ES	68,397	12.55%
609	Gadsden	Sunrise ES	61,750	11.60%
616	Gadsden	Chaparral HS	245,928	11.03%
630	Gadsden	Vado ES	61,750	10.15%
648	Gadsden	Anthony ES	90,741	8.85%
663	Gadsden	Berino ES	73,115	8.34%
669	Gadsden	North Valley ES	61,565	7.79%
676	Gadsden	Chaparral ES	76,909	6.72%
683	Gadsden	Gadsden ES	61,750	6.14%
711	Gadsden	Desert View ES	72,279	3.30%
728	Gadsden	Yucca Heights ES (2016)	68,750	1.59%
730	Gadsden	Desert Pride Academy HS	62,845	1.45%
738	Gadsden	Gadsden HS - UNDER CONSTRUCTION	309,449	0.00%
5	Gallup McKinley	Rocky View ES	51,896	69.42%
27	Gallup McKinley	Red Rock ES	51,788	49.31%
28	Gallup McKinley	Tohatchi HS	125,276	49.27%
33	Gallup McKinley	Gallup HS	259,311	47.43%
71	Gallup McKinley	Gallup Central Alternative HS	37,999	41.77%
87	Gallup McKinley	Crownpoint HS	81,218	40.20%
91	Gallup McKinley	Navajo Pine HS	76,553	39.77%
133	Gallup McKinley	David Skeet ES	45,454	36.21%
150	Gallup McKinley	Crownpoint MS	54,677	35.23%
153	Gallup McKinley	Chee Dodge ES	59,182	35.08%
219	Gallup McKinley	Thoreau HS	122,442	31.05%
228	Gallup McKinley	Tohatchi MS	46,597	30.29%
331	Gallup McKinley	Tse' Yi' Gai HS	64,384	25.66%
333	Gallup McKinley	Stagecoach ES	63,285	25.62%
442	Gallup McKinley	Tobe Turpen ES	50,322	19.84%
443	Gallup McKinley	Indian Hills ES	50,954	19.82%
462	Gallup McKinley	Middle College Charter High School	6,249	18.34%
474	Gallup McKinley	Gallup MS	83,395	17.98%
508	Gallup McKinley	Navajo ES	60,879	16.49%
513	Gallup McKinley	Twin Lakes ES	43,289	16.25%
589	Gallup McKinley	Ramah HS	61,251	12.56%
603	Gallup McKinley	Hiroshi Miyamura HS	227,530	11.92%
619	Gallup McKinley	John F. Kennedy MS	142,129	10.94%
623	Gallup McKinley	Chief Manuelito MS	112,069	10.65%
634	Gallup McKinley	Thoreau MS	55,339	10.06%
652	Gallup McKinley	Navajo MS	52,761	8.72%
658	Gallup McKinley	Tohatchi ES	55,338	8.51%
697	Gallup McKinley	Crownpoint ES	48,592	5.02%

2018-2019 wNMCI FINAL Ranking, By District, Then Rank

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
721	Gallup McKinley	Jefferson ES (NEW)	61,765	2.51%
727	Gallup McKinley	Catherine A Miller ES (pka - Churchrock Acad	50,833	1.68%
731	Gallup McKinley	New TO BE NAMED ES (2018) (Replacing both	60,352	0.80%
732	Gallup McKinley	Del Norte ES (New 2017) (Replacing both J.d.	60,352	0.80%
739	Gallup McKinley	Lincoln ES (NEW - 2019)	50,000	0.00%
747	Gallup McKinley	Ramah ES (2018) - NEW AT HIGH SCHOOL SIT	29,911	0.00%
457	Grady	Grady Municipal Combined	68,589	18.82%
22	Grants Cibola	Bluewater ES	23,525	50.48%
119	Grants Cibola	Mesa View ES	55,573	37.26%
127	Grants Cibola	Mount Taylor ES	75,425	36.82%
128	Grants Cibola	Seboyeta ES	17,579	36.78%
273	Grants Cibola	San Rafael ES	30,132	28.25%
525	Grants Cibola	Grants HS	214,945	15.66%
613	Grants Cibola	Cubero ES	36,340	11.41%
617	Grants Cibola	Laguna-Acoma MS/ HS	125,137	10.99%
622	Grants Cibola	Milan ES	60,901	10.79%
657	Grants Cibola	Los Alamitos MS - New School-Same Site	70,481	8.52%
490	Hagerman	Hagerman Combined	148,034	17.28%
285	Hatch Valley	Hatch Valley MS	69,105	27.92%
469	Hatch Valley	Hatch Valley HS	166,707	18.08%
479	Hatch Valley	Rio Grande ES	33,232	17.85%
514	Hatch Valley	Garfield ES	33,142	16.22%
558	Hatch Valley	Hatch Valley ES	42,289	14.22%
60	Hobbs	Jefferson ES	41,965	42.67%
74	Hobbs	Coronado ES	50,305	41.26%
94	Hobbs	Edison ES	34,737	39.50%
174	Hobbs	Hobbs HS	368,569	33.43%
179	Hobbs	Stone ES	52,196	33.13%
200	Hobbs	Booker T. Washington ES	36,381	31.88%
204	Hobbs	Sanger ES	42,547	31.71%
240	Hobbs	Highland MS	106,141	29.71%
260	Hobbs	Houston MS	114,490	28.95%
277	Hobbs	Taylor ES	41,476	28.10%
337	Hobbs	Southern Heights ES	49,483	25.34%
346	Hobbs	Heizer MS	87,148	24.82%
361	Hobbs	College Lane ES	54,087	24.16%
364	Hobbs	Mills ES	38,746	23.97%
417	Hobbs	Hobbs Freshman School	124,528	21.14%
459	Hobbs	Will Rogers ES	57,380	18.53%
718	Hobbs	Murray ES (2015)	68,714	2.63%
726	Hobbs	Broadmoor ES (2016 - NEW REPLACEMENT S	53,110	1.68%
191	Hondo Valley	Hondo Combined school	59,663	32.21%

2018-2019 wNMCI **FINAL** Ranking, By District, Then Rank

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
112	House	House Combined School	59,387	37.95%
642	Jal	JAL Jr./Sr. High	114,820	9.48%
717	Jal	Jal ES (2017) - NEW - Replacing Jal ES	67,513	2.94%
45	Jemez Mountain	Gallina ES	23,044	45.01%
54	Jemez Mountain	Lindrith Heritage Charter	11,971	43.07%
57	Jemez Mountain	Coronado MS/HS	90,398	42.78%
500	Jemez Mountain	Lybrook ES/MS	28,821	16.63%
157	Jemez Valley	San Diego Riverside Charter School	17,177	34.61%
171	Jemez Valley	Jemez Valley MS	34,353	33.53%
444	Jemez Valley	Jemez Valley HS	67,051	19.81%
475	Jemez Valley	Jemez Valley ES	51,426	17.97%
226	Lake Arthur	Lake Arthur Combined School	89,248	30.37%
51	Las Cruces	Desert Hills ES	70,181	43.36%
115	Las Cruces	Mesilla Valley Leadership Academy	22,481	37.46%
118	Las Cruces	Lynn MS	113,823	37.32%
134	Las Cruces	Rio Grande Preparatory Institute	42,940	36.16%
169	Las Cruces	Jornada ES	67,215	33.74%
173	Las Cruces	Vista MS	96,528	33.51%
184	Las Cruces	Ocate HS	288,156	32.78%
194	Las Cruces	Fairacres ES	47,894	32.13%
213	Las Cruces	East Picacho ES	63,982	31.29%
214	Las Cruces	Camino Real MS	115,183	31.29%
223	Las Cruces	Picacho MS	128,020	30.49%
236	Las Cruces	White Sands ES/MS	56,693	29.99%
237	Las Cruces	Mayfield HS	357,472	29.94%
272	Las Cruces	Highland ES	86,521	28.28%
295	Las Cruces	Hillrise ES	60,384	27.54%
302	Las Cruces	Hermosa Heights ES	63,115	27.14%
304	Las Cruces	Zia MS	112,360	27.13%
312	Las Cruces	MacArthur ES	54,724	26.81%
335	Las Cruces	Alameda ES	52,277	25.38%
336	Las Cruces	Valley View ES	69,226	25.36%
351	Las Cruces	Booker T. Washington ES	71,959	24.46%
352	Las Cruces	Cesar Chavez ES	75,291	24.36%
369	Las Cruces	Sonoma ES	90,157	23.91%
382	Las Cruces	Sunrise ES	64,629	23.10%
403	Las Cruces	Dona Ana ES	67,660	22.02%
412	Las Cruces	Tombaugh ES	78,092	21.67%
420	Las Cruces	Mesilla Park ES	59,796	21.00%
446	Las Cruces	Central ES	28,310	19.47%
453	Las Cruces	Conlee ES	57,369	19.14%
486	Las Cruces	Mesilla ES	46,505	17.43%

2018-2019 wNMCI **FINAL** Ranking, By District, Then Rank

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
522	Las Cruces	Columbia ES	84,309	15.81%
542	Las Cruces	University Hills ES	63,070	15.04%
586	Las Cruces	Mesa MS	112,428	12.63%
590	Las Cruces	Sierra MS	127,477	12.56%
646	Las Cruces	Monte Vista ES	79,603	9.00%
685	Las Cruces	Centennial HS	344,654	6.04%
692	Las Cruces	Arrowhead Park Early College High School	64,260	5.48%
693	Las Cruces	Las Cruces HS	200,962	5.25%
694	Las Cruces	Loma Heights ES	68,903	5.25%
723	Las Cruces	Arrowhead Park Medical Academy	43,881	2.36%
12	Las Vegas City	Mike Mateo Sena ES	18,241	54.33%
36	Las Vegas City	Sierra Vista ES	42,484	46.85%
255	Las Vegas City	Robertson HS	171,946	29.14%
741	Las Vegas City	LVCS 7th & 8th Grade Academy	50,000	0.00%
742	Las Vegas City	LVCS Early Childhood Center	50,000	0.00%
297	Logan	Logan Combined	90,369	27.52%
408	Lordsburg	Dugan Tarango MS	43,552	21.83%
512	Lordsburg	R.V. Traylor ES	39,137	16.26%
735	Lordsburg	Central ES	32,594	0.00%
740	Lordsburg	Lordsburg HS	81,436	0.00%
11	Los Alamos	Barranca Mesa ES	57,936	55.13%
108	Los Alamos	Chamisa ES	47,890	38.16%
117	Los Alamos	Pinon ES	55,052	37.34%
235	Los Alamos	Los Alamos HS	249,592	30.04%
394	Los Alamos	Los Alamos MS	87,885	22.69%
434	Los Alamos	Topper Freshman Academy	29,329	20.25%
649	Los Alamos	Aspen ES	74,175	8.78%
38	Los Lunas	Peralta ES	48,554	46.18%
79	Los Lunas	Los Lunas MS	99,943	40.77%
137	Los Lunas	Ann Parish ES	69,575	36.00%
156	Los Lunas	Century Alternative High	60,041	34.84%
158	Los Lunas	Raymond Gabaldon ES	55,772	34.37%
263	Los Lunas	Tome ES	65,998	28.82%
321	Los Lunas	Los Lunas ES	65,612	26.27%
366	Los Lunas	Valencia MS	95,684	23.93%
456	Los Lunas	Los Lunas Family School	2,688	18.87%
461	Los Lunas	Valencia ES	55,460	18.36%
477	Los Lunas	Katherine Gallegos ES	60,752	17.88%
576	Los Lunas	Desert View ES	66,009	13.31%
594	Los Lunas	Valencia HS	233,190	12.49%
631	Los Lunas	Bosque Farms ES	68,350	10.12%
665	Los Lunas	Sundance ES	74,130	8.32%

2018-2019 wNMCI **FINAL** Ranking, By District, Then Rank

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
703	Los Lunas	Los Lunas HS	300,853	4.42%
159	Loving	Loving ES	47,695	34.27%
476	Loving	Loving HS	81,424	17.90%
574	Loving	Loving MS	60,330	13.42%
37	Lovington	Ben Alexander ES	54,997	46.25%
257	Lovington	Taylor MS	91,646	29.01%
259	Lovington	Lea ES	55,272	28.95%
268	Lovington	Yarbro ES	69,434	28.44%
303	Lovington	Lovington 6th Grade Academy	118,424	27.14%
370	Lovington	Lovington HS	254,831	23.89%
493	Lovington	Llano ES	66,961	17.15%
516	Lovington	Jefferson ES	60,955	16.15%
612	Lovington	Lovington Freshman Academy	26,024	11.56%
655	Lovington	New Hope Alternative HS	10,768	8.61%
167	Magdalena	Magdalena Combined	130,251	33.87%
192	Maxwell	Maxwell Combined School	56,188	32.19%
30	Melrose	Melrose Combined School	114,722	48.60%
86	Mesa Vista	Mesa Vista MS/HS	51,290	40.26%
608	Mesa Vista	El Rito ES	25,125	11.62%
707	Mesa Vista	Ojo Caliente ES - NEW 2016	24,974	3.91%
73	Mora	Mora Combined School (Mora HS, ES, Lazaro	144,335	41.34%
480	Mora	Holman ES (District Kinder Here)	21,782	17.82%
205	Moriarty / Edgewood	Moriarty HS	264,940	31.67%
345	Moriarty / Edgewood	Moriarty ES	69,410	24.83%
368	Moriarty / Edgewood	Route 66 ES	54,710	23.91%
519	Moriarty / Edgewood	South Mountain ES	43,223	15.94%
538	Moriarty / Edgewood	Edgewood MS	108,549	15.17%
621	Moriarty / Edgewood	Moriarty MS	73,290	10.80%
275	Mosquero	Mosquero Combined School	53,766	28.12%
41	Mountainair	Mountainair ES	42,859	45.68%
276	Pecos	Pecos MS / HS	135,675	28.11%
481	Pecos	Pecos ES	65,888	17.80%
234	Penasco	Penasco HS	66,793	30.09%
258	Penasco	Penasco ES	53,504	28.97%
349	Penasco	Penasco MS	30,475	24.59%
40	Pojoaque Valley	Pojoaque MS	93,348	45.72%
55	Pojoaque Valley	Sixth Grade Academy	15,047	42.87%
281	Pojoaque Valley	Pablo Roybal ES	80,586	28.00%
527	Pojoaque Valley	Pojoaque Intermediate	32,239	15.58%
540	Pojoaque Valley	Pojoaque HS	177,900	15.15%
163	Portales	Portales HS	202,899	34.13%
166	Portales	Portales Junior High	96,358	33.89%

2018-2019 wNMCI FINAL Ranking, By District, Then Rank

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
252	Portales	James ES	58,731	29.24%
344	Portales	Valencia ES	69,824	24.84%
413	Portales	Brown ES	56,795	21.61%
650	Portales	Lindsey-Steiner ES	60,312	8.77%
340	Quemado	Datil ES	12,341	25.19%
485	Quemado	Quemado Combined	68,808	17.54%
175	Questa	Questa Junior High/HS	94,426	33.39%
380	Questa	Alta Vista ES/MS	66,150	23.14%
440	Questa	Rio Costilla Southwest Learning Academy (PK	23,002	19.94%
21	Raton	Longfellow ES	33,799	50.49%
203	Raton	Raton MS	56,291	31.73%
261	Raton	Raton HS	108,301	28.90%
640	Reserve	Reserve Combined School	57,483	9.77%
155	Rio Rancho	Martin Luther King, Jr. ES	100,965	34.86%
164	Rio Rancho	Rio Rancho ES	73,666	34.11%
246	Rio Rancho	Eagle Ridge MS	126,820	29.51%
253	Rio Rancho	Rio Rancho Cyber Academy	11,608	29.23%
266	Rio Rancho	Lincoln MS	118,735	28.65%
278	Rio Rancho	Rio Rancho MS	242,006	28.09%
317	Rio Rancho	Mountain View MS	122,982	26.63%
356	Rio Rancho	Enchanted Hills ES	115,287	24.28%
397	Rio Rancho	Rio Rancho HS	381,583	22.28%
404	Rio Rancho	Ernest Stapleton ES	89,379	22.01%
407	Rio Rancho	Puesta Del Sol ES	83,555	21.87%
430	Rio Rancho	Vista Grande ES	101,876	20.58%
439	Rio Rancho	Maggie Cordova ES	90,457	19.97%
496	Rio Rancho	Colinas del Norte ES	97,283	16.98%
506	Rio Rancho	Independence High	25,685	16.51%
544	Rio Rancho	V. Sue Cleveland HS	349,615	14.94%
560	Rio Rancho	Cielo Azul ES	89,368	14.06%
651	Rio Rancho	Sandia Vista ES	87,164	8.75%
3	Roswell	Mesa MS	69,789	71.85%
8	Roswell	Mountain View MS	68,269	60.66%
9	Roswell	Roswell HS	246,343	58.71%
18	Roswell	Washington Avenue ES	41,991	51.21%
39	Roswell	Nancy Lopez ES	32,462	45.78%
429	Roswell	Valley View ES	49,068	20.61%
438	Roswell	Sierra MS	99,539	19.99%
463	Roswell	Sidney Gutierrez Charter School	20,185	18.31%
465	Roswell	Sunset ES	40,839	18.28%
470	Roswell	Roswell Early College High School	10,464	18.07%
521	Roswell	Monterrey ES	54,212	15.83%

2018-2019 wNMCI **FINAL** Ranking, By District, Then Rank

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
533	Roswell	Goddard HS	240,775	15.43%
534	Roswell	East Grand Plains ES	42,494	15.40%
536	Roswell	University High	57,382	15.29%
557	Roswell	Pecos ES	56,465	14.35%
567	Roswell	Berrendo MS	100,275	13.68%
599	Roswell	Military Heights ES	49,510	12.22%
678	Roswell	Berrendo ES	57,557	6.60%
689	Roswell	Missouri Ave ES	54,102	5.58%
701	Roswell	Parkview Early Literacy Center	50,070	4.81%
705	Roswell	El Capitan ES	61,644	3.99%
402	Roy	Roy Combined School	58,653	22.07%
339	Ruidoso	White Mountian ES	82,189	25.22%
391	Ruidoso	Ruidoso HS	168,818	22.81%
581	Ruidoso	Sierra Vista Primary - JOINED WITH NOB HILL	87,041	12.88%
671	Ruidoso	Ruidoso MS	111,316	7.28%
305	San Jon	San Jon Combined	81,565	27.08%
43	Santa Fe	Capital HS	207,619	45.22%
270	Santa Fe	Wood-Gormley ES	50,068	28.43%
290	Santa Fe	Santa Fe HS	374,061	27.70%
307	Santa Fe	NYE Early Childhood Center	40,820	26.99%
313	Santa Fe	Career Academy at Larragoite	49,426	26.72%
347	Santa Fe	Acequia Madre ES	22,209	24.72%
414	Santa Fe	Ramirez Thomas ES	76,715	21.46%
428	Santa Fe	E. J. Martinez ES	47,871	20.62%
435	Santa Fe	Edward Ortiz MS	109,169	20.11%
503	Santa Fe	Francis X. Nava ES	37,141	16.57%
524	Santa Fe	Salazar ES	56,487	15.73%
528	Santa Fe	Chaparral ES	56,884	15.56%
545	Santa Fe	El Dorado Community School	100,338	14.93%
575	Santa Fe	Aspen Community Magnet School	97,026	13.36%
580	Santa Fe	Tesuque ES	26,384	12.89%
587	Santa Fe	Mandela International Magnet School	28,720	12.60%
598	Santa Fe	Academy for Technology and the Classics Cha	25,457	12.35%
605	Santa Fe	Carlos Gilbert ES	52,441	11.80%
626	Santa Fe	Cesar Chavez ES	71,439	10.58%
629	Santa Fe	R.M. Sweeney ES	83,850	10.19%
633	Santa Fe	Gonzales Community School	83,569	10.10%
638	Santa Fe	Pinon ES	81,244	9.87%
645	Santa Fe	Amy Biehl Community School	64,546	9.01%
660	Santa Fe	Nina Otero Community School	125,895	8.37%
672	Santa Fe	Kearny ES	77,013	7.10%
686	Santa Fe	Atalaya ES	56,144	5.97%

2018-2019 wNMCI **FINAL** Ranking, By District, Then Rank

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
699	Santa Fe	El Camino Real Academy	141,036	4.89%
725	Santa Fe	Engage Alternative HS	1,000	1.86%
744	Santa Fe	Milagro MS	50,000	0.00%
14	Santa Rosa	Santa Rosa ES	59,642	53.08%
84	Santa Rosa	Santa Rosa HS	99,267	40.38%
400	Santa Rosa	Santa Rosa MS	21,150	22.15%
636	Santa Rosa	NEW Rita Marquez / Anton Chico Combined	21,319	9.94%
66	Silver	Harrison H. Schmitt ES	58,361	42.00%
89	Silver	Sixth Street ES	41,678	39.83%
103	Silver	Jose Barrios ES	37,468	38.50%
230	Silver	G.W. Stout ES	80,199	30.19%
293	Silver	La Plata MS	109,618	27.65%
398	Silver	Cliff Combined	71,536	22.21%
467	Silver	Silver HS	180,792	18.18%
507	Silver	Silver City Opportunity School	9,048	16.50%
82	Socorro	Raymond Sarracino MS	96,202	40.48%
231	Socorro	Socorro HS	134,408	30.19%
249	Socorro	Cottonwood Valley Charter School	2,756	29.36%
406	Socorro	Parkview ES	76,685	21.88%
553	Socorro	Zimmerly ES	39,575	14.53%
641	Socorro	San Antonio ES	20,420	9.51%
666	Socorro	Midway ES	22,215	8.27%
29	Springer	Springer ES (Combo Wilferth & Forrester)	40,306	48.81%
130	Springer	Springer MS / HS Combined	55,187	36.59%
1	State Chartered Schools	La Academia Dolores Huerta Charter School	12,483	86.13%
42	State Chartered Schools	South Valley Preparatory Charter School	10,482	45.36%
68	State Chartered Schools	Media Arts Collaborative Charter School - No	26,492	41.97%
138	State Chartered Schools	Cesar Chavez Community Charter School	26,987	35.90%
149	State Chartered Schools	Montessori Elementary Charter School	33,924	35.23%
186	State Chartered Schools	NM School for the Arts Charter School	35,943	32.30%
198	State Chartered Schools	Amy Biehl Charter High School	45,320	31.96%
248	State Chartered Schools	Monte Del Sol Charter School	32,742	29.45%
284	State Chartered Schools	School of Dreams Academy Charter School	31,056	27.93%
341	State Chartered Schools	Tierra Encantada Charter School	35,604	25.18%
350	State Chartered Schools	Health Leadership Charter High School - TO N	16,124	24.53%
392	State Chartered Schools	Carinos de los Ninos Charter School	26,599	22.80%
399	State Chartered Schools	Alma d' Arte Charter High School	47,308	22.18%
424	State Chartered Schools	La Promesa Early Learning Charter School	67,899	20.74%
445	State Chartered Schools	Academy of Trades and Technology Charter S	21,045	19.51%
455	State Chartered Schools	Cottonwood Classical Preparatory School	47,241	18.88%
472	State Chartered Schools	Gilbert L Sena Charter High School	14,110	18.03%
484	State Chartered Schools	Walatowa Charter High School	18,251	17.63%

2018-2019 wNMCI FINAL Ranking, By District, Then Rank

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
531	State Chartered Schools	New America Charter School - Albuquerque	25,439	15.47%
535	State Chartered Schools	La Tierra Montessori School of the Arts & Sci	14,482	15.40%
543	State Chartered Schools	Albuquerque School of Excellence Charter Sc	24,784	15.00%
546	State Chartered Schools	New America Charter School - Las Cruces Car	24,329	14.93%
551	State Chartered Schools	The MASTERS Program Early College Charter	5,543	14.63%
552	State Chartered Schools	Albuquerque Institute for Math and Science	21,016	14.55%
561	State Chartered Schools	North Valley Academy Charter School	46,614	14.03%
582	State Chartered Schools	Red River Valley Charter School	14,766	12.84%
588	State Chartered Schools	Coral Community Charter School	18,800	12.57%
591	State Chartered Schools	Southwest Preparatory Learning Center	29,280	12.56%
595	State Chartered Schools	Southwest Secondary Learning Center	14,160	12.48%
600	State Chartered Schools	Turquoise Trail Elementary Charter School	75,731	12.20%
611	State Chartered Schools	Southwest Aeronautics, Mathmatics, & Scien	41,393	11.56%
614	State Chartered Schools	Tierra Adentro Charter School	18,875	11.28%
615	State Chartered Schools	Roots & Wings Community Charter School	4,464	11.08%
618	State Chartered Schools	McCurdy Charter School	73,617	10.96%
635	State Chartered Schools	Albuquerque Sign Language Academy Charte	9,700	10.02%
656	State Chartered Schools	Horizon Academy West Charter School	42,347	8.52%
677	State Chartered Schools	Las Montanas Charter School	27,053	6.65%
702	State Chartered Schools	Estancia Valley Classical Academy Charter Sc	34,560	4.74%
713	State Chartered Schools	ACE Leadership Charter High School	23,190	3.16%
719	State Chartered Schools	Taos Academy Charter School	16,620	2.61%
724	State Chartered Schools	The ASK Academy Charter School	37,817	2.35%
729	State Chartered Schools	J. Paul Taylor Academy Charter School	23,017	1.58%
733	State Chartered Schools	Taos Integrated School of the Arts	13,062	0.79%
745	State Chartered Schools	Mission Acheivement & Success Charter Scho	49,165	0.00%
48	T or C	Truth or Consequences MS	67,397	43.97%
210	T or C	Sierra ES	25,462	31.50%
585	T or C	Arrey ES	32,813	12.66%
593	T or C	Hot Springs HS	129,029	12.53%
674	T or C	Truth or Consequences ES	61,727	7.03%
69	Taos	Arroyo del Norte ES	38,828	41.85%
96	Taos	Taos MS	108,088	39.22%
145	Taos	Taos HS	197,545	35.53%
162	Taos	Chrysalis Alternative School - AT TAOS HS SIT	5,831	34.18%
225	Taos	Ranchos de Taos ES	67,825	30.40%
449	Taos	Enos Garcia ES	108,331	19.36%
563	Taos	Vista Grande Charter High School	11,906	13.97%
625	Taos	Taos Cyber Magnet HS	2,007	10.61%
647	Taos	Taos Municipal Charter School	32,109	9.00%
654	Taos	Anansi Charter School	17,808	8.70%
422	Tatum	Tatum Jr./Sr. HS	114,305	20.80%

2018-2019 wNMCI **FINAL** Ranking, By District, Then Rank

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
448	Tatum	Tatum ES	39,832	19.40%
431	Texico	Texico Combined	162,894	20.53%
170	Tucumcari	Tucumcari MS	79,803	33.61%
487	Tucumcari	Tucumcari ES	79,803	17.39%
494	Tucumcari	Tucumcari HS	125,598	17.05%
23	Tularosa	Tularosa MS	55,938	50.44%
418	Tularosa	Tularosa ES	58,140	21.06%
504	Tularosa	Tularosa HS	98,751	16.54%
517	Tularosa	Tularosa Intermediate	40,858	16.10%
212	Vaughn	Vaughn Combined School	64,299	31.41%
301	Wagon Mound	Wagon Mound Combined	84,720	27.25%
121	West Las Vegas	Tony Serna Jr. ES	27,795	37.21%
306	West Las Vegas	Luis E. Armijo ES	44,684	27.05%
309	West Las Vegas	Union Street ES	14,824	26.97%
329	West Las Vegas	Valley ES / MS	65,744	25.69%
348	West Las Vegas	Rio Gallinas Charter School	8,563	24.63%
374	West Las Vegas	West Las Vegas Partnership	16,985	23.65%
492	West Las Vegas	Don Cecilio Martinez ES	29,246	17.18%
497	West Las Vegas	West Las Vegas HS	145,630	16.97%
752	West Las Vegas	West Las Vegas MS	59,867	0.00%
67	Zuni	Zuni MS	72,806	41.99%
555	Zuni	Zuni HS	112,520	14.49%
596	Zuni	Twin Buttes HS	21,638	12.41%
716	Zuni	Shiwi Ts'Ana ES - New, Consolidated from A.S	91,277	2.98%
<p>Schools with "NRC" rankings are charter schools that have not reached their first renewal, followed by the expected date of renewal. As such, these schools are not measured against the New Mexico Educational Adequacy Standards. Upon PEC or District renewal of the charter, these schools will be measured, evaluated and prioritized in the above list and eligible for grants under the standards-based capital outlay process.</p>				
NRC-2019	State Chartered Schools	Dream/Ta'a Dine' Charter School	5,936	0.00%
NRC-2019	State Chartered Schools	Dzilth Dit Looi School of Empowerment and A	1,792	0.00%
NRC-2019	State Chartered Schools	SABE - Sandoval Academy of Bilingual Educat	23,694	0.00%
NRC-2019	State Chartered Schools	Technology Leadership Charter HS	12,000	0.00%
NRC-2020	Albuquerque	Siembra Leadership Charter HS	10,425	0.00%
NRC-2020	State Chartered Schools	Six Directions Indigenous Charter School	13,083	0.00%
NRC-2020	State Chartered Schools	Student Athlete Head Quarters (SAHQ) Acade	27,734	0.00%
NRC-2020	State Chartered Schools	The GREAT Academy Charter School	15,033	0.00%

Section 4

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

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

What It is

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

How It Works

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

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

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

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

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

An Example

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

Fiscal Effects

The most significant effect of the offset is not to reduce total funds that the district receives², but instead to potentially reduce funds available for higher priority needs, in the event that the direct appropriation was for a lower-priority project than projects for which the district had applied for PSCOC award funding. In this case, the higher priority projects would have funding levels reduced by the amount of the offset.

Why An Offset?

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

¹ Section 22-24-5.B(6) NMSA 1978

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

Methodology to Standardize PSCOTF Data Sets

2001 Assessed Value/Member

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

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

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

ALL DISTRICTS

Min	2,712,790	56	1,557	0.00
Max	9,244,776,337	85,147	814,206	1.00
Max-Min			812,649	
Total/ Wt. Average	30,816,017,534	312,684	98,553	
Average (Districts)			130,447	0.84
Median (Districts)	80,606,307	784.5	81,587	0.90

Methodology to Standardize PSCOTF Data Sets

2001 Residential Mill Levy for Education

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

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

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

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

**2018-2019 PERCENTAGE OF PARTICIPATION
FOR PSCOC PROJECTS**

FINAL

DISTRICT	3 YEAR AVERAGE	
	STATE SHARE	DISTRICT SHARE
Alamogordo	62%	38%
Albuquerque	55%	45%
Animas	36%	64%
Artesia	10%	90%
Aztec	42%	58%
Belen	57%	43%
Bernalillo	41%	59%
Bloomfield	27%	73%
Capitan	10%	90%
Carlsbad	12%	88%
Carrizozo	10%	90%
Central	62%	38%
Chama	10%	90%
Cimarron	10%	90%
Clayton	11%	89%
Cloudcroft	10%	90%
Clovis	73%	27%
Cobre	39%	61%
Corona	10%	90%
Cuba	30%	70%
Deming	69%	31%
Des Moines	10%	90%
Dexter	77%	23%
Dora	69%	31%
Dulce	10%	90%
Elida	43%	57%
Espanola	62%	38%
Estancia	49%	51%
Eunice	10%	90%
Farmington	63%	37%
Floyd	76%	24%
Fort Sumner	21%	79%
Gadsden	84%	16%
Gallup	80%	20%
Grady	79%	21%
Grants	77%	23%
Hagerman	76%	24%
Hatch	84%	16%
Hobbs	58%	42%
Hondo	23%	77%
House	39%	61%
Jal	10%	90%
Jemez Mountain	10%	90%
Jemez Valley	40%	60%
Lake Arthur	10%	90%
Las Cruces	64%	36%
Las Vegas City	53%	47%
Las Vegas West	67%	33%
Logan	40%	60%
Lordsburg	22%	78%
Los Alamos	47%	53%
Los Lunas	76%	24%
Loving	16%	84%
Lovington	46%	54%
Magdalena	75%	25%
Maxwell	50%	50%
Melrose	59%	41%
Mesa Vista	18%	82%

**2018-2019 PERCENTAGE OF PARTICIPATION
FOR PSCOC PROJECTS**

FINAL

DISTRICT	3 YEAR AVERAGE	
	STATE SHARE	DISTRICT SHARE
Mora	32%	68%
Moriarty	48%	52%
Mosquero	10%	90%
Mountainair	17%	83%
Pecos	37%	63%
Penasco	55%	45%
Pojoaque	76%	24%
Portales	72%	28%
Quemado	10%	90%
Questa	10%	90%
Raton	52%	48%
Reserve	10%	90%
Rio Rancho	67%	33%
Roswell	71%	29%
Roy	46%	54%
Ruidoso	10%	90%
San Jon	68%	32%
Santa Fe	10%	90%
Santa Rosa	54%	46%
Silver	41%	59%
Socorro	72%	28%
Springer	23%	77%
Taos	10%	90%
Tatum	14%	86%
Texico	56%	44%
Truth or Consequences	30%	70%
Tucumcari	66%	34%
Tularosa	71%	29%
Vaughn	10%	90%
Wagon Mound	10%	90%
Zuni	100%	0%

Note: The district share is equivalent to the percentage of participation that the district will have to participate for PSCOC projects funded in 18-19 and is also the percentage used to calculate the offsets.

Project Title	Amount	City	County	Fund	Track
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Agency: PUBLIC EDUCATION DEPARTMENT

4325 ACE LEADERSHIP HIGH SCHL BLDGS/GROUNDS	\$65,000	LV	Albuquerque	Bernalillo	STB	16/ 1
1487 ALB SCHL OF EXCELLENCE CHARTER SCHL EQUIP	\$115,950		Albuquerque	Bernalillo	STB	16/ 2
1654 ALBUQUERQUE SIGN LANGUAGE ACAD BLDG CONSTRUCT	\$65,000		Albuquerque	Bernalillo	STB	16/ 3
4245 ALTURA PREP SCHL BLDGS/GROUNDS	\$45,000		Albuquerque	Bernalillo	STB	16/ 4
1497 CESAR CHAVEZ COMMUNITY SCHL IMPROVE	\$60,000		Albuquerque	Bernalillo	STB	16/ 5
1604 CIEN AGUAS INTERNATIONAL SCHL IMPROVE	\$25,000	LV	Albuquerque	Bernalillo	STB	16/ 6
1498 GILBERT L. SENA CHARTER HIGH SCHL IMPROVE	\$75,000		Albuquerque	Bernalillo	STB	16/ 7
1515 INTRNATL SCHL AT MESA DEL SOL CHARTER SCHL IMPROVE	\$25,000		Albuquerque	Bernalillo	STB	16/ 8
1669 MEDIA ARTS COLLABORATIVE CHARTER SCHL STUDIO	\$30,000		Albuquerque	Bernalillo	STB	16/ 9
4376 MISSION ACHIEVEMENT & SUCCESS SCHL INFO TECH	\$50,000		Albuquerque	Bernalillo	STB	16/ 10
1522 MONTESSORI ELEM & MIDDLE SCHL BLDGS/GROUNDS	\$70,000		Albuquerque	Bernalillo	STB	16/ 11
4084 SAMS ACAD CHRTR SCHL IMPROVE	\$51,000		Albuquerque	Bernalillo	STB	16/ 12
1641 SOUTH VALLEY PREPARATORY SCHL PORTABLES	\$33,600		Albuquerque	Bernalillo	STB	16/ 13
4273 SOUTHWEST SECONDARY LEARNING CTR BLDGS/GROUNDS	\$113,000		Albuquerque	Bernalillo	STB	16/ 14
1572 TIERRA ADENTRO CH SCHL INFO TECH EQUIPMENT	\$34,000		Albuquerque	Bernalillo	STB	16/ 15
1481 21ST CENTURY PUB ACADEMY IMPROVE	\$55,950		Albuquerque PSD	Bernalillo	STB	16/ 16
956 A. MONTOYA ELEM SCHL LIB	\$105,000		Albuquerque PSD	Bernalillo	STB	16/ 17
957 ADOBE ACRES ELEM SCHL GROUNDS/TRACK AREAS	\$18,000		Albuquerque PSD	Bernalillo	STB	16/ 18
1582 ALAMEDA ELEM SCHL BLDGS/GROUNDS	\$10,000		Albuquerque PSD	Bernalillo	STB	16/ 19
959 ALAMOSA ELEM SCHL SECURITY	\$72,000		Albuquerque PSD	Bernalillo	STB	16/ 20
4565 ALB PSD HIGH SCHLS INFO TECH	\$204,000		Albuquerque PSD	Bernalillo	STB	16/ 21
4240 ALB PSD POLICE DEPT VEHICLES PRCHS EQUIP	\$106,300		Albuquerque PSD	Bernalillo	STB	16/ 22
960 ALBUQUERQUE HIGH SCHL SECURITY	\$72,300		Albuquerque PSD	Bernalillo	STB	16/ 23
961 ALVARADO ELEM SCHL BLDGS REN	\$20,000		Albuquerque PSD	Bernalillo	STB	16/ 24
962 APACHE ELEM SCHL GROUNDS/PGRND	\$24,000		Albuquerque PSD	Bernalillo	STB	16/ 25

Capital Outlay Projects
Chart by Agency

DIRECT APPROPRIATIONS TO PED 2018

Legislative Council Service
53rd Legislature, 2nd Session, 2018

Project Title	Amount		City	County	Fund	Track
963 ARMIJO ELEM SCHL SECURITY	\$83,000		Albuquerque PSD	Bernalillo	STB	16/ 26
964 ARROYO DEL OSO ELEM SCHL BLDG/GROUNDS	\$30,000	LV	Albuquerque PSD	Bernalillo	STB	16/ 27
965 ATRISCO ELEM SCHL SECURITY	\$122,000		Albuquerque PSD	Bernalillo	STB	16/ 28
966 ATRISCO HERITAGE ACAD HIGH SCHL BLDGS/GROUNDS	\$15,000		Albuquerque PSD	Bernalillo	STB	16/ 29
967 BANDELIER ELEM SCHL LIB	\$27,300		Albuquerque PSD	Bernalillo	STB	16/ 30
968 BARCELONA ELEM SCHL BLDGS/GROUNDS	\$30,000		Albuquerque PSD	Bernalillo	STB	16/ 31
969 BEL-AIR ELEM SCHL GROUNDS/FLDS	\$15,000		Albuquerque PSD	Bernalillo	STB	16/ 32
971 CAREER ENRICHMENT CENTER BLDGS/GROUNDS	\$26,425		Albuquerque PSD	Bernalillo	STB	16/ 33
4566 CARLOS REY ELEM SCHL GROUNDS/PARKING LOTS	\$27,000	LV	Albuquerque PSD	Bernalillo	STB	16/ 34
972 CARLOS REY ELEM SCHL GROUNDS/PGRNDS	\$15,000	LV	Albuquerque PSD	Bernalillo	STB	16/ 35
974 CHAPARRAL ELEM SCHL GROUNDS/FLDS	\$30,000		Albuquerque PSD	Bernalillo	STB	16/ 36
978 COCHITI ELEM SCHL GROUNDS/PGRNDS	\$20,000	LV	Albuquerque PSD	Bernalillo	STB	16/ 37
981 CORONADO ELEM SCHL GROUNDS/PKG LOT	\$40,000		Albuquerque PSD	Bernalillo	STB	16/ 38
982 CORRALES ELEM SCHL GROUNDS/PKG LOTS	\$21,500		Albuquerque PSD	Bernalillo	STB	16/ 39
983 DEL NORTE HIGH SCHL FINE ARTS FCLTY	\$10,000	LV	Albuquerque PSD	Bernalillo	STB	16/ 40
985 DESERT RIDGE MID SCHL GROUNDS/FLDS	\$90,000		Albuquerque PSD	Bernalillo	STB	16/ 41
1482 DIGITAL ARTS & TECH ACAD CH SCHL GROUNDS IMPROVE	\$20,000		Albuquerque PSD	Bernalillo	STB	16/ 42
986 DOLORES GONZALES ELEM SCHL GROUNDS	\$134,000	LV	Albuquerque PSD	Bernalillo	STB	16/ 43
987 DOUBLE EAGLE ELEM SCHL GROUNDS/PGRNDS	\$20,000	LV	Albuquerque PSD	Bernalillo	STB	16/ 44
1035 DOUGLAS MACARTHUR ELEM SCHL SECURITY	\$15,000		Albuquerque PSD	Bernalillo	STB	16/ 45
988 DURANES ELEM SCHL GROUNDS/PGRNDS	\$20,000	LV	Albuquerque PSD	Bernalillo	STB	16/ 46
989 EARLY COLLEGE ACADEMY BLDGS/GROUNDS	\$15,000		Albuquerque PSD	Bernalillo	STB	16/ 47
4311 EAST MOUNTAIN HIGH SCHL COOLING SYSTEM	\$60,000		Albuquerque PSD	Bernalillo	STB	16/ 48
1308 EAST MOUNTAIN HIGH SCHL EXTERIOR DOORS REPLACE	\$40,000		Albuquerque PSD	Bernalillo	STB	16/ 49
4312 EAST MOUNTAIN HIGH SCHL INFO TECH	\$30,000		Albuquerque PSD	Bernalillo	STB	16/ 50
992 EDWARD GONZALES ELEM SCHL GROUNDS/FLDS	\$5,000	VETO	Albuquerque PSD	Bernalillo	STB	16/ 51
993 EISENHOWER MID SCHL LIB	\$55,000		Albuquerque PSD	Bernalillo	STB	16/ 52
1567 EL CAMINO REAL ACADEMY IMPROVE	\$55,000		Albuquerque PSD	Bernalillo	STB	16/ 53
994 ELDORADO HIGH SCHL GROUNDS/FLDS	\$70,000		Albuquerque PSD	Bernalillo	STB	16/ 54
995 ELDORADO HIGH SCHL SCOREBOARDS	\$25,000	LV	Albuquerque PSD	Bernalillo	STB	16/ 55
996 EMERSON ELEM SCHL LIB	\$85,000		Albuquerque PSD	Bernalillo	STB	16/ 56
997 ERNIE PYLE MID SCHL BLDGS/GROUNDS	\$55,000		Albuquerque PSD	Bernalillo	STB	16/ 57
998 EUGENE FIELD ELEM SCHL SECURITY	\$84,000		Albuquerque PSD	Bernalillo	STB	16/ 58
999 FREEDOM HIGH SCHL GROUNDS/FLDS	\$20,000		Albuquerque PSD	Bernalillo	STB	16/ 59
1000 GARFIELD MID SCHL LIB	\$20,000		Albuquerque PSD	Bernalillo	STB	16/ 60
1001 GEORGE I. SANCHEZ COLLABORATIVE CMTY SCH BLDGS/GR	\$10,000		Albuquerque PSD	Bernalillo	STB	16/ 61
3861 GEORGIA O'KEEFFE ELEM SCHL SECURITY	\$17,000		Albuquerque PSD	Bernalillo	STB	16/ 62
1003 GRANT MID SCHL GROUNDS/FLDS	\$90,000		Albuquerque PSD	Bernalillo	STB	16/ 63
1004 GRIEGOS ELEM SCHL GROUNDS/PGRNDS	\$60,000	LV	Albuquerque PSD	Bernalillo	STB	16/ 64
1006 HARRISON MID SCHL LIB	\$10,000		Albuquerque PSD	Bernalillo	STB	16/ 65
1007 HAWTHORNE ELEM SCHL BLDG REN	\$22,000		Albuquerque PSD	Bernalillo	STB	16/ 66

Capital Outlay Projects
Chart by Agency

DIRECT APPROPRIATIONS TO PED 2018

Legislative Council Service
53rd Legislature, 2nd Session, 2018

Project Title	Amount	City	County	Fund	Track
1008 HAYES MID SCHL GROUNDS/TRACK AREAS	\$16,425	Albuquerque PSD	Bernalillo	STB	16/ 67
1010 HIGHLAND HIGH SCHL SECURITY	\$96,425	Albuquerque PSD	Bernalillo	STB	16/ 68
1011 HODGIN ELEM SCHL GROUNDS/BLDGS	\$15,000	Albuquerque PSD	Bernalillo	STB	16/ 69
1012 HOOVER MID SCHL GROUNDS/FLDS	\$44,000	Albuquerque PSD	Bernalillo	STB	16/ 70
1005 HUBERT H. HUMPHREY ELEM SCHL GROUNDS/PGRNDS	\$70,000	LV Albuquerque PSD	Bernalillo	STB	16/ 71
1013 INEZ ELEM SCHL GROUNDS/PGRNDS	\$15,000	LV Albuquerque PSD	Bernalillo	STB	16/ 72
1014 JACKSON MID SCHL SECURITY	\$22,000	Albuquerque PSD	Bernalillo	STB	16/ 71
1016 JANET KAHN SCHOOL OF INTEGRATED ARTS BLDGS/FCLTIES	\$15,000	Albuquerque PSD	Bernalillo	STB	16/ 74
1017 JEFFERSON MID SCHL FCLTIES	\$53,425	Albuquerque PSD	Bernalillo	STB	16/ 75
1018 JIMMY CARTER MID SCHL GROUNDS/PKG LOTS	\$30,000	Albuquerque PSD	Bernalillo	STB	16/ 76
1019 JOHN ADAMS MID SCHL LIB	\$130,500	Albuquerque PSD	Bernalillo	STB	16/ 77
1020 JOHN BAKER ELEM SCHL GROUNDS/PGRND	\$75,000	Albuquerque PSD	Bernalillo	STB	16/ 78
1022 KENNEDY MID SCHL LIB	\$99,000	Albuquerque PSD	Bernalillo	STB	16/ 79
1023 KIRTLAND ELEM SCHL BLDGS REN	\$49,425	Albuquerque PSD	Bernalillo	STB	16/ 80
1581 LA ACADEMIA DE ESPERANZA CHARTER SCHL IMPROVE ALB	\$30,000	Albuquerque PSD	Bernalillo	STB	16/ 81
1025 LA CUEVA HIGH SCHL PERFORMING ARTS	\$50,000	LV Albuquerque PSD	Bernalillo	STB	16/ 82
1026 LA LUZ ELEM SCHL GROUNDS/PGRNDS	\$18,000	LV Albuquerque PSD	Bernalillo	STB	16/ 83
1027 LA MESA ELEM SCHL SECURITY	\$50,000	Albuquerque PSD	Bernalillo	STB	16/ 84
1028 LAVALAND ELEM SCHL LIB	\$70,000	Albuquerque PSD	Bernalillo	STB	16/ 85
1031 LOS PADILLAS ELEM SCHL GROUNDS/FIELDS	\$43,000	Albuquerque PSD	Bernalillo	STB	16/ 86
1032 LOS RANCHOS ELEM SCHL GROUNDS/PGRNDS	\$25,000	LV Albuquerque PSD	Bernalillo	STB	16/ 87
1036 MADISON MID SCHL GROUNDS/FIELDS	\$40,000	Albuquerque PSD	Bernalillo	STB	16/ 88
1037 MANZANO HIGH SCHL FINE & PERFORMING ARTS	\$118,300	LV Albuquerque PSD	Bernalillo	STB	16/ 89
4552 MANZANO HIGH SCHL SCOREBOARD	\$100,000	LV Albuquerque PSD	Bernalillo	STB	16/ 90
1038 MANZANO MESA ELEM SCHL GROUNDS/PGRND	\$63,200	Albuquerque PSD	Bernalillo	STB	16/ 91
1040 MARK TWAIN ELEM SCHL GROUNDS/PKG LOTS	\$51,425	Albuquerque PSD	Bernalillo	STB	16/ 92
1041 MATHESON PARK ELEM SCHL SECURITY	\$40,000	Albuquerque PSD	Bernalillo	STB	16/ 93
1042 MCCOLLUM ELEM SCHL LIB	\$42,000	Albuquerque PSD	Bernalillo	STB	16/ 94
1044 MCKINLEY MID SCHL BLDGS/GROUNDS	\$100,000	Albuquerque PSD	Bernalillo	STB	16/ 95
1043 MCKINLEY MID SCHL EQUIP	\$18,000	Albuquerque PSD	Bernalillo	STB	16/ 96
1045 MISSION AVE ELEM SCHL BLDGS/GROUNDS	\$45,000	Albuquerque PSD	Bernalillo	STB	16/ 97
1047 MONTE VISTA ELEM SCHL SECURITY	\$23,425	Albuquerque PSD	Bernalillo	STB	16/ 98
1048 MONTEZUMA ELEM SCHL GROUNDS/PGRNDS	\$35,300	LV Albuquerque PSD	Bernalillo	STB	16/ 99
1049 MOUNTAIN VIEW ELEM SCHL BLDGS/GROUNDS	\$10,000	Albuquerque PSD	Bernalillo	STB	16/100
1050 NAVAJO ELEM SCHL GROUNDS/PGRNDS	\$20,000	LV Albuquerque PSD	Bernalillo	STB	16/101
1051 NEW FUTURES HIGH SCHL GROUNDS/FIELDS	\$36,425	Albuquerque PSD	Bernalillo	STB	16/102
1052 NEX+GEN ACADEMY GROUNDS/FIELDS	\$20,000	Albuquerque PSD	Bernalillo	STB	16/103
1053 NORTH STAR ELEM SCHL GROUNDS/TRACKS	\$20,000	Albuquerque PSD	Bernalillo	STB	16/104
1571 NUESTROS VALORES CHARTER HIGH SCHL IMPROVE	\$35,000	Albuquerque PSD	Bernalillo	STB	16/105
1055 OSUNA ELEM SCHL LIB	\$40,000	Albuquerque PSD	Bernalillo	STB	16/106
1056 PAINTED SKY ELEM SCHL GROUNDS/PGRNDS	\$30,000	LV Albuquerque PSD	Bernalillo	STB	16/107

Capital Outlay Projects
Chart by Agency

DIRECT APPROPRIATIONS TO PED 2018

Legislative Council Service
53rd Legislature, 2nd Session, 2018

Project Title	Amount	City	County	Fund	Track
1057 PAJARITO ELEM SCHL GROUNDS/TRACK AREAS	\$10,000	Albuquerque PSD	Bernalillo	STB	16/108
1058 PETROGLYPH ELEM SCHL SECURITY	\$70,000	Albuquerque PSD	Bernalillo	STB	16/109
1059 POLK MID SCHL GROUNDS/TRACK AREAS	\$10,000	Albuquerque PSD	Bernalillo	STB	16/110
1060 REGINALD CHAVEZ ELEM SCHL BLDGS/GROUNDS	\$20,000	Albuquerque PSD	Bernalillo	STB	16/111
1061 RIO GRANDE HIGH SCHL SECURITY	\$30,000	Albuquerque PSD	Bernalillo	STB	16/112
4118 RIO GRANDE HIGH SCHL TRACK & FIELD SHED	\$25,000	Albuquerque PSD	Bernalillo	STB	16/113
1569 ROBERT F. KENNEDY CHARTER SCHL IMPROVE	\$55,000	Albuquerque PSD	Bernalillo	STB	16/114
4342 ROBERT F. KENNEDY CHARTER SCHL INFO TECH	\$20,000	Albuquerque PSD	Bernalillo	STB	16/115
4558 ROBERT F. KENNEDY CHARTER SCHL LEARNING LAB EQUIP	\$16,579	Albuquerque PSD	Bernalillo	STB	16/116
1062 ROOSEVELT MID SCHL LIB	\$50,000	Albuquerque PSD	Bernalillo	STB	16/117
1063 RUDOLFO ANAYA ELEM SCHL GROUNDS/TRACK AREAS	\$25,000	Albuquerque PSD	Bernalillo	STB	16/118
1066 SANDIA BASE ELEM SCHL BLDGS/GROUNDS	\$16,425	Albuquerque PSD	Bernalillo	STB	16/119
1068 SANDIA HIGH SCHL PERFORMING ARTS CTRS	\$232,000	LV Albuquerque PSD	Bernalillo	STB	16/120
1067 SANDIA HIGH SCHL SECURITY	\$10,000	Albuquerque PSD	Bernalillo	STB	16/121
1071 SIERRA VISTA ELEM SCHL SECURITY	\$108,000	Albuquerque PSD	Bernalillo	STB	16/122
1459 SOUTH VALLEY ACAD CH SCHL BLDG & GROUNDS	\$60,950	Albuquerque PSD	Bernalillo	STB	16/123
1064 SUSIE R. MARMON ELEM SCHL SECURITY	\$30,000	Albuquerque PSD	Bernalillo	STB	16/124
1073 TAFT MID SCHL GROUNDS/FIELDS	\$15,000	Albuquerque PSD	Bernalillo	STB	16/125
1074 TAYLOR MID SCHL SECURITY	\$80,000	Albuquerque PSD	Bernalillo	STB	16/126
1075 TIERRA ANTIGUA ELEM SCHL SECURITY	\$92,000	Albuquerque PSD	Bernalillo	STB	16/127
1076 TOMASITA ELEM SCHL GROUNDS/PGRNDS	\$95,000	LV Albuquerque PSD	Bernalillo	STB	16/128
1077 TONY HILLERMAN MID SCHL GROUNDS/FIELDS	\$90,000	Albuquerque PSD	Bernalillo	STB	16/129
1078 TRUMAN MID SCHL GROUNDS/PKG LOTS	\$5,000	VETO Albuquerque PSD	Bernalillo	STB	16/130
1079 VALLE VISTA ELEM SCHL GROUNDS/PGRNDS	\$145,000	LV Albuquerque PSD	Bernalillo	STB	16/131
1081 VALLEY HIGH SCHL BLDGS/GROUNDS	\$55,000	Albuquerque PSD	Bernalillo	STB	16/132
1080 VALLEY HIGH SCHL FINE & PERFORMING ARTS	\$55,000	LV Albuquerque PSD	Bernalillo	STB	16/133
1082 VAN BUREN MID SCHL SECURITY	\$90,000	Albuquerque PSD	Bernalillo	STB	16/134
1083 VENTANA RANCH ELEM SCHL EQUIP	\$50,000	Albuquerque PSD	Bernalillo	STB	16/135
1084 VISION QUEST ALTERNATIVE MID SCHL GROUNDS/FIELDS	\$20,000	Albuquerque PSD	Bernalillo	STB	16/136
1086 VOLCANO VISTA HIGH SCHL GROUNDS/FIELDS	\$40,000	Albuquerque PSD	Bernalillo	STB	16/137
1087 WASHINGTON MID SCHL LIB	\$40,000	Albuquerque PSD	Bernalillo	STB	16/138
1088 WEST MESA HIGH SCHL GROUNDS/FIELDS	\$82,500	Albuquerque PSD	Bernalillo	STB	16/139
1089 WHERRY ELEM SCHL GROUNDS/PGRNDS	\$46,425	LV Albuquerque PSD	Bernalillo	STB	16/140
1090 WHITTIER ELEM SCHL SECURITY	\$41,425	Albuquerque PSD	Bernalillo	STB	16/141
1091 WILSON MID SCHL GROUNDS/PKG LOTS	\$76,425	LV Albuquerque PSD	Bernalillo	STB	16/142
1092 ZIA ELEM SCHL GROUNDS/PKG LOT	\$36,425	LV Albuquerque PSD	Bernalillo	STB	16/143
1093 ZUNI ELEM SCHL GROUNDS/PGRNDS	\$36,425	LV Albuquerque PSD	Bernalillo	STB	16/144
954 MELROSE PSD ACTIVITY BUS PRCHS EQUIP	\$40,000	Melrose PSD	Curry	STB	16/145
1752 J. PAUL TAYLOR ACAD PGRND LAS CRUCES	\$65,000	Las Cruces	Dona Ana	STB	16/146
1181 ROSELAWN ELEM SCHL HVAC ARTESIA	\$25,000	Artesia PSD	Eddy	STB	16/147
1328 COBRE CSD VEHICLES	\$80,000	Cobre CSD	Grant	STB	16/148

Capital Outlay Projects
Chart by Agency

DIRECT APPROPRIATIONS TO PED 2018

Legislative Council Service
53rd Legislature, 2nd Session, 2018

Project Title	Amount	City	County	Fund	Track
4151 SILVER CSD FIBER RING & DATA CENTER	\$40,000	Silver CSD	Grant	STB	16/149
3973 LOVINGTON MSD AUDITORIUM SOUND SYSTEM	\$48,000	Lovington MSD	Lea	STB	16/150
3971 LOVINGTON MSD SECURITY FENCING	\$45,000	Lovington MSD	Lea	STB	16/151
3975 TATUM MSD SECURITY SYSTEM	\$138,000	Tatum MSD	Lea	STB	16/152
3957 CORONA HIGH SCHL GYM FLOOR	\$125,000	Corona PSD	Lincoln	STB	16/153
4475 MORA ISD TRACK IMPROVE	\$50,000	Mora ISD	Mora	STB	16/154
4123 FLOYD MSD ACTIVITY BUS	\$50,000	Floyd MSD	Roosevelt	STB	16/155
3939 PECOS MID SCHL/HIGH SCHL WINDOWS REPLACE	\$26,000	Pecos ISD	San Miguel	STB	16/156
4113 VALLEY ELEM & MID SCHLS GENERATOR	\$100,000	West Las Vegas PSD	San Miguel	STB	16/157
4112 WEST LAS VEGAS PSD ACTIVITY BUSES	\$20,000	West Las Vegas PSD	San Miguel	STB	16/158
4458 WEST LAS VEGAS PSD HEAD START HVAC UNITS	\$48,575	West Las Vegas PSD	San Miguel	STB	16/159
3915 RIO RANCHO CYBER ACADEMY FCLTY MGMT SYS PRCHS	\$100,000	VETO Rio Rancho PSD	Sandoval	STB	16/160
3912 RIO RANCHO PSD DIST OFFICE PKG LOT LIGHTING	\$22,000	VETO Rio Rancho PSD	Sandoval	STB	16/161
3909 RIO RANCHO PSD ELEM SCHLS SECURITY BOLLARDS PRCHS	\$278,000	Rio Rancho PSD	Sandoval	STB	16/162
3910 RIO RANCHO PSD MID SCHLS SECURITY BOLLARDS PRCHS	\$100,000	Rio Rancho PSD	Sandoval	STB	16/163
4607 TURQUOISE TRAIL ELEM SCHL IMPROVE	\$75,000		Santa Fe	STB	16/164
4631 EL DORADO CMTY SCHOOL DOOR BARRICADE SYSTEM	\$12,000	Santa Fe PSD	Santa Fe	STB	16/165
4348 SANTA FE PSD DANCE BARNS ADDITION	\$162,300	VETO Santa Fe PSD	Santa Fe	STB	16/166
4162 SANTA FE PSD EMERGENCY POWER BACKUP SYSTEM	\$25,000	VETO Santa Fe PSD	Santa Fe	STB	16/167
3895 PED SCHL BUS REPLACEMENT STATEWIDE - VSF			Statewide	VSF	57
4138 ENOS GARCIA ELEM SCHL PLUMBING TAOS MSD	\$50,000	LV Taos MSD	Taos	STB	16/168
3940 MOUNTAINAIR HIGH SCHL TRUCK PRCHS EQUIP	\$68,000	VETO Mountainair PSD	Torrance	STB	16/169
PUBLIC EDUCATION DEPARTMENT	\$8,475,754				

TOTAL OFFSETS FOR 2018-2019
AWARD CYCLE

FINAL

DISTRICT	2018 DISTRICT SHARE	TOTAL OFFSET FOR 2017-2018	TOTAL OFFSET USED FOR 17-18 AWARD CYCLE	TOTAL OFFSET USED FOR 17-18 STANDARD BASED ROOFS	TOTAL OFFSET USED FOR 17-18 OUT OF CYCLE AWARDS	OFFSET BALANCE	2018 OFFSET FOR APPROPRIATIONS IN TOP 150	2018 OFFSET FOR APPROPRIATIONS NOT IN TOP 150	TOTAL OFFSETS FROM 2018 LEGISLATIVE APPROPRIATIONS	PROJECTS REAUTHORIZED TO OTHER RECIPIENTS & REJECTIONS (Volded Projects)	TOTAL OFFSET FOR 2018-2019
1 ALAMOGORDO	38%	\$ 5,726,851	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 ALBUQUERQUE	45%	\$ 5,726,851	\$ -	\$ -	\$ -	\$ 5,726,851	\$ 553,551	\$ 1,728,857	\$ 2,282,407	\$ -	\$ 8,009,258
3 ANIHAS	64%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 ARTESIA	90%	\$ 1,792,408	\$ -	\$ -	\$ -	\$ 1,792,408	\$ -	\$ 22,500	\$ 22,500	\$ -	\$ 1,814,908
5 AZTEC	58%	\$ 638,100	\$ -	\$ -	\$ -	\$ 638,100	\$ -	\$ -	\$ -	\$ -	\$ 638,100
6 BELEN	43%	\$ 399,354	\$ -	\$ -	\$ (399,354)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 BERNALILLO	59%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8 BLOOMFIELD	73%	\$ 1,190,599	\$ -	\$ -	\$ -	\$ 1,190,599	\$ -	\$ -	\$ -	\$ -	\$ 1,190,599
9 CAPITAN	90%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10 CARLSBAD	88%	\$ 2,212,782	\$ -	\$ -	\$ -	\$ 2,212,782	\$ -	\$ -	\$ -	\$ -	\$ 2,212,782
11 CARRIZOZO	90%	\$ 198,182	\$ -	\$ -	\$ -	\$ 198,182	\$ -	\$ -	\$ -	\$ -	\$ 198,182
12 CENTRAL	38%	\$ 9,000	\$ (9,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13 CHAMA	90%	\$ 154,857	\$ -	\$ -	\$ -	\$ 154,857	\$ -	\$ -	\$ -	\$ -	\$ 154,857
14 CIMARRON	90%	\$ 214,750	\$ -	\$ -	\$ -	\$ 214,750	\$ -	\$ -	\$ -	\$ -	\$ 214,750
15 CLAYTON	89%	\$ 17,250	\$ -	\$ -	\$ -	\$ 17,250	\$ -	\$ -	\$ -	\$ -	\$ 17,250
16 CLOUDCROFT	90%	\$ 1,399,363	\$ -	\$ -	\$ -	\$ 1,399,363	\$ -	\$ -	\$ -	\$ -	\$ 1,399,363
17 CLOVIS	27%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18 COBRE	61%	\$ 97,500	\$ -	\$ -	\$ -	\$ 97,500	\$ -	\$ 48,800	\$ 48,800	\$ -	\$ 146,300
19 CORONA	90%	\$ 140,880	\$ -	\$ -	\$ -	\$ 140,880	\$ -	\$ 112,500	\$ 112,500	\$ -	\$ 253,380
20 CUBA	70%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21 DEMING	31%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22 DES MOINES	90%	\$ 69,330	\$ -	\$ -	\$ -	\$ 69,330	\$ -	\$ -	\$ -	\$ -	\$ 69,330
23 DEXTER	23%	\$ 89,132	\$ (89,132)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24 DORA	31%	\$ 199,150	\$ -	\$ -	\$ -	\$ 199,150	\$ -	\$ -	\$ -	\$ -	\$ 199,150
25 DULCE	90%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26 ELIDA	57%	\$ 294,744	\$ -	\$ -	\$ -	\$ 294,744	\$ -	\$ -	\$ -	\$ -	\$ 294,744
27 ESPANOLA	38%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28 ESTANCIA	51%	\$ 34,056	\$ -	\$ -	\$ -	\$ 34,056	\$ -	\$ -	\$ -	\$ -	\$ 34,056
29 EUNICE	90%	\$ (13,444)	\$ -	\$ -	\$ -	\$ (13,444)	\$ -	\$ -	\$ -	\$ -	\$ (13,444)
30 FARMINGTON	37%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31 FLOYD	24%	\$ 37,125	\$ (37,125)	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ 12,000	\$ -	\$ 12,000
32 FORT SUMNER	79%	\$ 66,450	\$ -	\$ -	\$ -	\$ 66,450	\$ -	\$ -	\$ -	\$ -	\$ 66,450
33 GADSDEN	16%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34 GALLUP	20%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35 GRADY	21%	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
36 GRANTS	23%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37 HAGERMAN	24%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38 HATCH	16%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39 HOBBS	42%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40 HONDO	77%	\$ 100,500	\$ -	\$ -	\$ -	\$ 100,500	\$ -	\$ -	\$ -	\$ -	\$ 100,500
41 HOUSE	61%	\$ 8,625	\$ -	\$ -	\$ -	\$ 8,625	\$ -	\$ -	\$ -	\$ -	\$ 8,625
42 JAL	90%	\$ 1,017,887	\$ -	\$ -	\$ -	\$ 1,017,887	\$ -	\$ -	\$ -	\$ -	\$ 1,017,887
43 JEMEZ MOUNTAIN	90%	\$ 64,084	\$ -	\$ -	\$ -	\$ 64,084	\$ -	\$ -	\$ -	\$ -	\$ 64,084
44 JEMEZ VALLEY	60%	\$ 22,490	\$ -	\$ -	\$ -	\$ 22,490	\$ -	\$ -	\$ -	\$ -	\$ 22,490
45 LAKE ARTHUR	90%	\$ 246,953	\$ -	\$ -	\$ -	\$ 246,953	\$ -	\$ -	\$ -	\$ -	\$ 246,953
46 LAS CRUCES	36%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47 LAS VEGAS CITY	47%	\$ 692,499	\$ (692,499)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48 LAS VEGAS WEST	33%	\$ 52,033	\$ -	\$ -	\$ -	\$ 52,033	\$ -	\$ 55,630	\$ 55,630	\$ -	\$ 107,663
49 LOGAN	60%	\$ 111,740	\$ -	\$ -	\$ -	\$ 111,740	\$ -	\$ -	\$ -	\$ -	\$ 111,740
50 LORDSBURG	78%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51 LOS ALAMOS	53%	\$ 345,750	\$ (345,750)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52 LOS LUNAS	24%	\$ 69,000	\$ -	\$ -	\$ -	\$ 69,000	\$ -	\$ -	\$ -	\$ -	\$ 69,000
53 LOVING	84%	\$ 757,430	\$ -	\$ -	\$ -	\$ 757,430	\$ -	\$ -	\$ -	\$ -	\$ 757,430
54 LOVINGTON	54%	\$ 2,794,789	\$ -	\$ -	\$ -	\$ 2,794,789	\$ -	\$ 50,220	\$ 50,220	\$ -	\$ 2,845,009
55 MAGADALENA	25%	\$ 52,800	\$ -	\$ -	\$ -	\$ 52,800	\$ -	\$ -	\$ -	\$ -	\$ 52,800
56 MAXWELL	50%	\$ 65,604	\$ -	\$ -	\$ -	\$ 65,604	\$ -	\$ -	\$ -	\$ -	\$ 65,604
57 MELROSE	41%	\$ 158,942	\$ -	\$ -	\$ -	\$ 158,942	\$ 8,200	\$ -	\$ 8,200	\$ -	\$ 167,142
58 MESA VISTA	82%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59 MORIA	68%	\$ 792,366	\$ -	\$ -	\$ -	\$ 792,366	\$ 17,000	\$ -	\$ 17,000	\$ -	\$ 809,366
60 MOPARTY	52%	\$ 88,970	\$ -	\$ -	\$ -	\$ 88,970	\$ -	\$ -	\$ -	\$ -	\$ 88,970

**TOTAL OFFSETS FOR 2018-2019
AWARD CYCLE**

FINAL

DISTRICT	2018 DISTRICT SHARE	TOTAL OFFSET FOR 2017-2018	TOTAL OFFSET USED FOR 17-18 AWARD CYCLE	TOTAL OFFSET USED FOR 17-18 STANDARD BASED ROOFS	TOTAL OFFSET USED FOR 17-18 OUT OF CYCLE AWARDS	OFFSET BALANCE	2018 OFFSET FOR APPROPRIATIONS IN TOP 150	2018 OFFSET FOR APPROPRIATIONS NOT IN TOP 150	TOTAL OFFSETS FROM 2018 LEGISLATIVE APPROPRIATIONS	PROJECTS REAUTHORIZED TO OTHER RECIPIENTS & REJECTIONS (Volded Projects)	TOTAL OFFSET FOR 2018-2019
61 MOSQUERO	90%	\$ 22,500	\$ -	\$ -	\$ -	\$ 22,500	\$ -	\$ -	\$ -	\$ -	\$ 22,500
62 MOUNTAINAIR	83%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63 PECOS	63%	\$ 74,750	\$ -	\$ -	\$ -	\$ 74,750	\$ -	\$ 16,380	\$ 16,380	\$ -	\$ 91,130
64 PENASCO	45%	\$ 7,800	\$ -	\$ -	\$ -	\$ 7,800	\$ -	\$ -	\$ -	\$ -	\$ 7,800
65 POJOAQUE	24%	\$ 11,250	\$ -	\$ -	\$ -	\$ 11,250	\$ -	\$ -	\$ -	\$ -	\$ 11,250
66 PORTALES	28%	\$ 3,300	\$ (3,300)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67 QUEMADO	90%	\$ 108,000	\$ -	\$ -	\$ -	\$ 108,000	\$ -	\$ -	\$ -	\$ -	\$ 108,000
68 QUISTA	90%	\$ 785,997	\$ -	\$ -	\$ -	\$ 785,997	\$ -	\$ -	\$ -	\$ -	\$ 785,997
69 RATON	48%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70 RESERVE	90%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71 RIO RANCHO	33%	\$ 738,020	\$ -	\$ -	\$ -	\$ 738,020	\$ -	\$ 124,740	\$ 124,740	\$ -	\$ 862,760
72 ROSWELL	29%	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0
73 ROY	54%	\$ 8,750	\$ -	\$ -	\$ -	\$ 8,750	\$ -	\$ -	\$ -	\$ -	\$ 8,750
74 RUIDOSO	90%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
75 SAN JON	32%	\$ 13,200	\$ -	\$ -	\$ -	\$ 13,200	\$ -	\$ -	\$ -	\$ -	\$ 13,200
76 SANTA FE	90%	\$ 3,796,004	\$ -	\$ -	\$ -	\$ 3,796,004	\$ -	\$ 10,800	\$ 10,800	\$ -	\$ 3,806,804
77 SANTA ROSA	46%	\$ 92,750	\$ -	\$ -	\$ -	\$ 92,750	\$ -	\$ -	\$ -	\$ -	\$ 92,750
78 SILVER	59%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,600	\$ 23,600	\$ -	\$ 23,600
79 SOCORRO	28%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80 SPRINGER	77%	\$ 86,857	\$ -	\$ -	\$ -	\$ 86,857	\$ -	\$ -	\$ -	\$ -	\$ 86,857
81 TAOS	90%	\$ 621,432	\$ -	\$ -	\$ -	\$ 621,432	\$ -	\$ 45,000	\$ 45,000	\$ -	\$ 666,432
82 TATUM	86%	\$ 349,972	\$ -	\$ -	\$ -	\$ 349,972	\$ -	\$ 118,680	\$ 118,680	\$ -	\$ 468,652
83 TEXICO	44%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84 T or C	70%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85 TUCUMICARI	34%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86 TULAROSA	29%	\$ 414,000	\$ -	\$ -	\$ -	\$ 414,000	\$ -	\$ -	\$ -	\$ -	\$ 414,000
87 VAUGHN	90%	\$ 226,680	\$ -	\$ -	\$ -	\$ 226,680	\$ -	\$ -	\$ -	\$ -	\$ 226,680
88 WAGON MOUND	90%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
89 ZUNI	0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS		\$ 33,403,215	\$ (1,176,806)	\$ -	\$ (399,354)	\$ 31,827,056	\$ 622,311	\$ 2,669,384	\$ 3,291,695	\$ (55,900)	\$ 35,130,350
90 FACE LEADERSHIP HIGH SCHOOL	45%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,250	\$ 29,250	\$ -	\$ 29,250
91 ABO. INSTITUTE OF MATH & SCIENCE	45%	\$ 44,000	\$ -	\$ -	\$ -	\$ 44,000	\$ -	\$ -	\$ -	\$ -	\$ 44,000
92 ABO. SCHOOL OF EXCELLENCE	45%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,178	\$ 52,178	\$ -	\$ 52,178
93 ABO. SIGN LANGUAGE ACADEMY	45%	\$ 87,050	\$ -	\$ -	\$ -	\$ 87,050	\$ -	\$ 29,250	\$ 29,250	\$ -	\$ 116,300
94 ALTIIRA PREPATORY SCHOOL	45%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,250	\$ 20,250	\$ -	\$ 20,250
95 ANY BIEHL CHARTER	45%	\$ 57,455	\$ -	\$ -	\$ -	\$ 57,455	\$ -	\$ -	\$ -	\$ -	\$ 57,455
96 ASK ACADEMY CHARTER SCHOOL	33%	\$ 112,100	\$ -	\$ -	\$ -	\$ 112,100	\$ -	\$ -	\$ -	\$ -	\$ 112,100
97 CESAR CHAVEZ COMM. SCHOOL	45%	\$ 105,383	\$ -	\$ -	\$ -	\$ 105,383	\$ 13,500	\$ -	\$ 13,500	\$ -	\$ 118,883
98 CIEN AGUAS CHARTER	45%	\$ 132,228	\$ -	\$ -	\$ -	\$ 132,228	\$ -	\$ -	\$ -	\$ -	\$ 132,228
99 COTTONWOOD CLASSICAL PREP.	45%	\$ 114,083	\$ -	\$ -	\$ -	\$ 114,083	\$ -	\$ -	\$ -	\$ -	\$ 114,083
100 EAST MOUNTAIN CHARTER	45%	\$ 159,570	\$ -	\$ -	\$ -	\$ 159,570	\$ -	\$ -	\$ -	\$ -	\$ 159,570
101 GILBERT L. SENA CHARTER	45%	\$ 141,125	\$ -	\$ -	\$ -	\$ 141,125	\$ -	\$ 33,750	\$ 33,750	\$ -	\$ 174,875
102 HEALTH LEADERSHIP CHARTER	45%	\$ 166,450	\$ -	\$ -	\$ -	\$ 166,450	\$ -	\$ -	\$ -	\$ -	\$ 166,450
103 HEALTH SCIENCE ACADEMY	16%	\$ 17,950	\$ -	\$ -	\$ -	\$ 17,950	\$ -	\$ -	\$ -	\$ -	\$ 17,950
104 INT. SCHOOL AT MESA DEL SOL	45%	\$ 10,250	\$ -	\$ -	\$ -	\$ 10,250	\$ -	\$ -	\$ -	\$ -	\$ 10,250
105 J. PAUL TAYLOR	36%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,400	\$ 23,400	\$ -	\$ 23,400
106 LA PROMESA CHARTER SCHOOL	45%	\$ 524,570	\$ -	\$ -	\$ -	\$ 524,570	\$ -	\$ -	\$ -	\$ -	\$ 524,570
107 McCURDY CHARTER	38%	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
108 MEDIA ARTS COLLABORATIVE	45%	\$ 474,675	\$ -	\$ -	\$ -	\$ 474,675	\$ 6,750	\$ -	\$ 6,750	\$ -	\$ 481,425
109 MISSION ACHIEVEMENT	45%	\$ 79,800	\$ -	\$ -	\$ -	\$ 79,800	\$ -	\$ 22,500	\$ 22,500	\$ -	\$ 102,300
110 MONTESORTI CHARTER	45%	\$ 134,025	\$ -	\$ -	\$ -	\$ 134,025	\$ 15,750	\$ -	\$ 15,750	\$ -	\$ 149,775
111 NEW MEXICO INTERNATIONAL	45%	\$ 16,400	\$ -	\$ -	\$ -	\$ 16,400	\$ -	\$ -	\$ -	\$ -	\$ 16,400
112 NEW MEXICO SCHOOL FOR THE ARTS	90%	\$ 279,000	\$ -	\$ -	\$ -	\$ 279,000	\$ -	\$ -	\$ -	\$ -	\$ 279,000
113 SCHOOL OF DREAMS	24%	\$ 24,000	\$ -	\$ -	\$ -	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ 24,000
114 SOUTH VALLEY PREP	45%	\$ 34,850	\$ -	\$ -	\$ -	\$ 34,850	\$ 7,560	\$ -	\$ 7,560	\$ -	\$ 42,410
115 SW AERONAUTICS MATH & SCIENCE	45%	\$ 167,270	\$ -	\$ -	\$ -	\$ 167,270	\$ -	\$ -	\$ -	\$ -	\$ 167,270
116 SW INTERMEDIATE CHARTER	45%	\$ 211,480	\$ -	\$ -	\$ -	\$ 211,480	\$ -	\$ -	\$ -	\$ -	\$ 211,480
117 SW PRIMARY LEARNING CENTER	45%	\$ 27,000	\$ -	\$ -	\$ -	\$ 27,000	\$ -	\$ -	\$ -	\$ -	\$ 27,000
118 SW SECONDARY CHARTER	45%	\$ 146,900	\$ -	\$ -	\$ -	\$ 146,900	\$ -	\$ 50,850	\$ 50,850	\$ (65,900)	\$ 141,850
119 TECHNOLOGY LEADERSHIP CHARTER	45%	\$ 121,975	\$ -	\$ -	\$ -	\$ 121,975	\$ -	\$ -	\$ -	\$ -	\$ 121,975
120 TIERRA ADENTRO CHARTER	45%	\$ 141,885	\$ -	\$ -	\$ -	\$ 141,885	\$ -	\$ 15,300	\$ 15,300	\$ -	\$ 157,185
121 TURQUOISE TRAIL CHARTER SCHOOL	90%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,500	\$ 67,500	\$ -	\$ 67,500

* Denotes charter schools that changed from slate chartered charter schools to locally chartered schools.

2018-2019 SUMMARY OF DIRECT APPROPRIATION OFFSETS

DISTRICT	TOTAL DIRECT APPROPRIATIONS 2003-2018	TOTAL OFFSETS 2003-2018	TOTAL OFFSETS USED	BALANCE OF OFFSETS
ALAMOGORDO	\$ 2,231,000	\$ 637,065	\$ 637,065	\$ -
ALBUQUERQUE	\$ 144,165,404	\$ 65,624,125	\$ 57,614,868	\$ 8,009,258
ANIMAS	\$ -	\$ -	\$ -	\$ -
ARTESIA	\$ 2,076,000	\$ 1,838,808	\$ 23,900	\$ 1,814,908
AZTEC	\$ 709,000	\$ 638,100	\$ -	\$ 638,100
BELEN	\$ 6,135,000	\$ 1,897,884	\$ 1,897,884	\$ -
BERNALILLO	\$ 105,000	\$ 47,051	\$ 47,051	\$ -
BLOOMFIELD	\$ 1,438,000	\$ 1,190,599	\$ -	\$ 1,190,599
CAPITAN	\$ 1,196,000	\$ 1,051,430	\$ 1,051,430	\$ -
CARLSBAD	\$ 3,081,800	\$ 2,417,635	\$ 204,853	\$ 2,212,782
CARRIZOZO	\$ 325,000	\$ 200,996	\$ 2,814	\$ 198,182
CENTRAL	\$ 818,900	\$ 314,802	\$ 314,802	\$ -
CHAMA	\$ 528,000	\$ 467,803	\$ 312,946	\$ 154,857
CIMARRON	\$ 515,000	\$ 362,250	\$ 147,500	\$ 214,750
CLAYTON	\$ 25,000	\$ 17,250	\$ -	\$ 17,250
CLOUDCROFT	\$ 1,607,810	\$ 1,399,363	\$ -	\$ 1,399,363
CLOVIS	\$ 645,000	\$ 136,246	\$ 136,246	\$ -
COBRE	\$ 750,000	\$ 345,710	\$ 199,410	\$ 146,300
CORONA	\$ 344,867	\$ 310,380	\$ 57,000	\$ 253,380
CUBA	\$ -	\$ -	\$ -	\$ -
DEMING	\$ 75,000	\$ 18,250	\$ 18,250	\$ -
DES MOINES	\$ 195,000	\$ 107,474	\$ 38,144	\$ 69,330
DEXTER	\$ 604,000	\$ 90,525	\$ 90,525	\$ -
DORA	\$ 495,000	\$ 199,150	\$ -	\$ 199,150
DULCE	\$ -	\$ -	\$ -	\$ -
ELIDA	\$ 539,000	\$ 319,144	\$ 24,400	\$ 294,744
ESPANOLA	\$ 2,590,000	\$ 965,643	\$ 965,643	\$ -
ESTANCIA	\$ 79,200	\$ 34,056	\$ -	\$ 34,056
EUNICE	\$ 250,000	\$ 211,556	\$ 225,000	\$ (13,444)
FARMINGTON	\$ -	\$ -	\$ -	\$ -
FLOYD	\$ 471,400	\$ 78,850	\$ 66,850	\$ 12,000
FORT SUMNER	\$ 327,500	\$ 148,718	\$ 82,268	\$ 66,450
GADSDEN	\$ 5,501,537	\$ 601,028	\$ 601,028	\$ -
GALLUP	\$ 255,000	\$ 43,158	\$ 43,158	\$ -
GRADY	\$ 185,000	\$ 44,550	\$ 19,550	\$ 25,000
GRANTS	\$ 361,000	\$ 95,481	\$ 95,481	\$ -
HAGERMAN	\$ 660,000	\$ 120,191	\$ 120,191	\$ -
HATCH	\$ 52,000	\$ 4,906	\$ 4,906	\$ -
HOBBS	\$ 2,108,000	\$ 834,518	\$ 834,518	\$ -
HONDO	\$ 440,000	\$ 294,490	\$ 193,990	\$ 100,500
HOUSE	\$ 75,000	\$ 8,625	\$ -	\$ 8,625
JAL	\$ 1,205,985	\$ 1,017,887	\$ -	\$ 1,017,887
JEMEZ MOUNTAIN	\$ 250,000	\$ 154,084	\$ 90,000	\$ 64,084
JEMEZ VALLEY	\$ 45,000	\$ 22,490	\$ -	\$ 22,490
LAKE ARTHUR	\$ 548,000	\$ 251,198	\$ 4,245	\$ 246,953
LAS CRUCES	\$ 3,888,746	\$ 1,256,874	\$ 1,256,874	\$ -
LAS VEGAS CITY	\$ 3,116,689	\$ 1,091,692	\$ 1,091,692	\$ 0
LAS VEGAS WEST	\$ 3,481,636	\$ 842,346	\$ 734,683	\$ 107,663
LOGAN	\$ 167,000	\$ 111,740	\$ -	\$ 111,740
LORDSBURG	\$ -	\$ -	\$ -	\$ -
LOS ALAMOS	\$ 630,000	\$ 345,750	\$ 345,750	\$ -
LOS LUNAS	\$ 4,638,300	\$ 1,022,467	\$ 953,467	\$ 69,000
LOVING	\$ 1,056,000	\$ 757,430	\$ -	\$ 757,430
LOVINGTON	\$ 4,088,000	\$ 2,845,009	\$ -	\$ 2,845,009
MAGDALENA	\$ 330,000	\$ 52,800	\$ -	\$ 52,800
MAXWELL	\$ 225,000	\$ 65,604	\$ -	\$ 65,604
MELROSE	\$ 567,500	\$ 167,142	\$ -	\$ 167,142
MESA VISTA	\$ 331,000	\$ 146,078	\$ 146,078	\$ -
MORA	\$ 2,162,196	\$ 809,365	\$ -	\$ 809,366
MORIARTY	\$ 2,894,000	\$ 1,013,736	\$ 924,766	\$ 88,970
MOSQUERO	\$ 25,000	\$ 22,500	\$ -	\$ 22,500

2018-2019 SUMMARY OF DIRECT APPROPRIATION OFFSETS

DISTRICT	TOTAL DIRECT APPROPRIATIONS 2003-2018	TOTAL OFFSETS 2003-2018	TOTAL OFFSETS USED	BALANCE OF OFFSETS
MOUNTAINAIR	\$ 230,000	\$ 103,038	\$ 103,038	\$ -
PECOS	\$ 468,000	\$ 231,283	\$ 140,153	\$ 91,130
PENASCO	\$ 400,000	\$ 103,736	\$ 95,936	\$ 7,800
POJOAQUE	\$ 1,533,000	\$ 392,747	\$ 381,497	\$ 11,250
PORTALES	\$ 1,044,143	\$ 238,974	\$ 238,974	\$ -
QUEMADO	\$ 120,000	\$ 108,000	\$ -	\$ 108,000
QUESTA	\$ 885,000	\$ 785,997	\$ -	\$ 785,997
RATON	\$ 45,000	\$ 15,900	\$ 15,900	\$ -
RESERVE	\$ 275,000	\$ 203,763	\$ 203,763	\$ -
RIO RANCHO	\$ 8,018,120	\$ 2,727,183	\$ 1,864,424	\$ 862,760
ROSWELL	\$ 8,135,500	\$ 2,279,259	\$ 2,279,259	\$ -
ROY	\$ 25,000	\$ 8,750	\$ -	\$ 8,750
RUIDOSO	\$ 725,000	\$ 506,275	\$ 506,275	\$ -
SAN JON	\$ 55,000	\$ 13,200	\$ -	\$ 13,200
SANTA FE	\$ 6,109,819	\$ 4,965,554	\$ 1,158,750	\$ 3,806,804
SANTA ROSA	\$ 621,400	\$ 280,532	\$ 187,782	\$ 92,750
SILVER	\$ 555,000	\$ 280,547	\$ 256,947	\$ 23,600
SOCORRO	\$ 495,000	\$ 110,042	\$ 110,042	\$ -
SPRINGER	\$ 240,000	\$ 126,637	\$ 39,780	\$ 86,857
TAOS	\$ 1,179,000	\$ 1,000,100	\$ 333,668	\$ 666,432
TATUM	\$ 532,000	\$ 468,652	\$ -	\$ 468,652
TEXICO	\$ 412,000	\$ 141,349	\$ 141,349	\$ -
T or C	\$ -	\$ -	\$ -	\$ -
TUCUMCARI	\$ -	\$ -	\$ -	\$ -
TULAROSA	\$ 1,315,000	\$ 181,532	\$ 181,532	\$ -
VAUGHN	\$ 460,000	\$ 414,000	\$ -	\$ 414,000
WAGON MOUND	\$ 550,000	\$ 226,680	\$ -	\$ 226,680
ZUNI	\$ 100,000	\$ -	\$ -	\$ -
ACE LEADERSHIP HIGH SCHOOL	\$ 65,000	\$ 29,250	\$ -	\$ 29,250
ABQ. INSTITUTE OF MATH & SCIENCE	\$ 100,000	\$ 44,000	\$ -	\$ 44,000
ABQ. SCHOOL OF EXCELLENCE	\$ 115,950	\$ 52,178	\$ -	\$ 52,178
ABQ. SIGN LANGUAGE ACADEMY	\$ 375,000	\$ 116,300	\$ -	\$ 116,300
ALTURA PREPATORY SCHOOL	\$ 45,000	\$ 20,250	\$ -	\$ 20,250
AMY BIEHL CHARTER	\$ 138,000	\$ 57,455	\$ -	\$ 57,455
ASK ACADEMY CHARTER SCHOOL	\$ 320,000	\$ 112,100	\$ -	\$ 112,100
CESAR CHAVEZ COMM. SCHOOL	\$ 308,250	\$ 118,883	\$ -	\$ 118,883
CIEN AGUAS CHARTER	\$ 507,750	\$ 132,228	\$ -	\$ 132,228
COTTONWOOD CLASSICAL PREP.	\$ 278,250	\$ 114,083	\$ -	\$ 114,083
EAST MOUNTAIN CHARTER	\$ 367,000	\$ 159,570	\$ -	\$ 159,570
GILBERT L. SENA CHARTER	\$ 407,500	\$ 174,875	\$ -	\$ 174,875
HEALTH LEADERSHIP CHARTER	\$ 375,000	\$ 166,450	\$ -	\$ 166,450
HEALTH SCIENCE ACADEMY	\$ 135,000	\$ 17,550	\$ -	\$ 17,550
INT. SCHOOL AT MESA DEL SOL	\$ 25,000	\$ 10,250	\$ -	\$ 10,250
J. PAUL TAYLOR	\$ 65,000	\$ 23,400	\$ -	\$ 23,400
LA PROMESA CHARTER SCHOOL	\$ 1,237,000	\$ 524,570	\$ -	\$ 524,570
McCURDY CHARTER	\$ 200,000	\$ 75,000	\$ -	\$ 75,000
MEDIA ARTS COLLABORATIVE	\$ 1,064,500	\$ 481,425	\$ -	\$ 481,425
MISSION ACHIEVEMENT CHARTER	\$ 240,000	\$ 102,300	\$ -	\$ 102,300
MONTESSORI CHARTER	\$ 382,500	\$ 149,775	\$ -	\$ 149,775
NEW MEXICO INTERNATIONAL	\$ 40,000	\$ 16,400	\$ -	\$ 16,400
NEW MEXICO SCHOOL FOR THE ARTS	\$ 310,000	\$ 279,000	\$ -	\$ 279,000
SCHOOL OF DREAMS	\$ 100,000	\$ 24,000	\$ -	\$ 24,000
SOUTH VALLEY PREP	\$ 118,600	\$ 42,410	\$ -	\$ 42,410
SW AERONAUTICS MATH & SCIENCE	\$ 513,000	\$ 190,220	\$ -	\$ 190,220
SW INTERMEDIATE CHARTER	\$ 476,000	\$ 211,480	\$ -	\$ 211,480
SW PRIMARY LEARNING CENTER	\$ 95,000	\$ 27,000	\$ -	\$ 27,000
SW SECONDARY CHARTER	\$ 443,000	\$ 141,850	\$ -	\$ 141,850
TECHNOLOGY LEADERSHIP CHARTER	\$ 297,500	\$ 121,975	\$ -	\$ 121,975
TIERRA ADENTRO CHARTER	\$ 372,500	\$ 157,185	\$ -	\$ 157,185
TURQUOISE TRAIL CHARTER SCHOOL	\$ 75,000	\$ 67,500	\$ -	\$ 67,500
TOTALS	\$ 255,730,751	\$ 114,988,641	\$ 79,858,296	\$ 35,130,350

Section 5



NEW MEXICO LEGISLATURE

**PUBLIC SCHOOL
CAPITAL OUTLAY
OVERSIGHT TASK FORCE**

2017 INTERIM FINAL REPORT

INTERIM SUMMARY

Public School Capital Outlay Oversight Task Force 2017 Interim Summary

State statute allows the Public School Capital Outlay Oversight Task Force (PSCOOTF) to hold a maximum of four meetings during each interim in addition to one organizational meeting. In 2017, meetings were scheduled to be held in Santa Fe at the State Capitol on June 13, August 14, September 18, October 20 and December 1, with Representative Stephanie Garcia Richard as chair and Senator William P. Soules as vice chair.

During the June 13 organizational meeting, members approved a work plan for the 2017 interim for approval by the New Mexico Legislative Council. In addition to the task force's statutory duties, members included the following issues:

- continued recommendations to update the state-local match of the Public School Capital Outlay Act and gradual implementation of a replacement formula;
- testimony on progress in charter school utilization of public buildings in compliance with the statutory deadline;
- receive testimony on uses and accounting of state-funded lease assistance payments, including lease payment expenses versus capital outlay needs;
- clarification of ownership of charter school facilities that have been purchased by a foundation with money from the Public School Capital Outlay Fund (PSCOF) and disposition of those facilities if the charter school closes;
- evaluation of the continued inclusion of the New Mexico School for the Blind and Visually Impaired and the New Mexico School for the Deaf in the standards-based process;
- testimony on issues related to the disposal of abandoned property; and
- a study and recommendations for updating the school district chart of accounts and an analysis of the amount of land available for taxing purposes versus non-taxable lands (such as federal lands).

The task force received a status report on Public School Capital Outlay Council (PSCOC) and Public School Facilities Authority (PSFA) activities in fiscal year 2016 and fiscal year 2017 to date presented by David Abbey, director, Legislative Finance Committee, and chair, PSCOC; and Rocky Kearney, deputy director, PSFA.

At its August 14 meeting, the task force received an update from the Attorney General's Office on the *Zuni* lawsuit. The state filed a motion to dismiss the current amended complaints and was granted a partial dismissal. The only remaining plaintiffs in the current lawsuit are four students named in the amended complaint. The assistant district attorney assigned to represent the state in the case does not believe that the remaining plaintiffs will proceed with further litigation but indicated that the plaintiffs can appeal the latest order to a higher court.

Task force member Senator Mimi Stewart, chair, Legislative Education Study Committee, presented on the bill introduced during the 2017 session to amend the current public

school capital outlay funding formula (Senate Bill 147). The task force chair said that the task force would consider a new, similar bill for endorsement for the next legislative session.

The task force heard testimony from PSFA staff about teacherages, which are school buildings that are eligible for public school capital outlay funding. Teacherages are built to provide residences for teaching staff, usually in school districts in remote areas of the state. Providing teacherages is an incentive for potential teachers to locate in remote areas.

At its meeting on September 18, the task force received a revenue update from PSFA staff that noted a decrease in the overall level of program funding for the PSCOC due to falling energy prices. The addition of uses of the PSCOF to pay for school buses and instructional materials also is a factor in reduced funds for other school capital outlay projects. Staff testified that the state may have only one-third of the state capital outlay funds estimated to be needed to maintain school facilities conditions as measured by the Facility Condition Index.

PSFA and school district staff described several completed or soon-to-be completed projects in various school districts. Staff described the project design development process and the user-centered and energy efficiency qualities of the finished facilities. It was noted by task force members that the project costs seem high in some cases. PSFA staff explained that project costs range widely for a variety of factors. Recently, demand for construction materials rose because of a recent hurricane and pushed up construction prices.

PSFA staff gave a presentation on the disposal of abandoned and "unusable" school facilities and provided a current list of vacant, unoccupied and abandoned school buildings. A member commented that in many rural areas, appraisers have no "comparables" to produce a fair market valuation. The task force directed staff to look into best practices in regard to the disposal of real property.

The state auditor reported on La Promesa Early Learning Center regarding the charter school's embezzlement of school funds and internal financial control deficiencies. In response to a task force member question, the state auditor outlined four general areas that continue to represent risk factors for charter schools:

1. selection of governing boards by founders or directors;
2. the use of a dedicated foundation or quasi-foundation to generate or move money for the school;
3. the use of the same auditors over time and general handling of auditing needs; and
4. having two family members serve as co-signatories on checks.

The task force met on October 20, at which the PSFA director presented an outline of a process to gather information from stakeholders throughout the state on proposed changes to the systems-based and standards-based capital outlay programs.

Staff from the Albuquerque Public School District (APS) presented on district capital investments and future planning for APS-authorized charter schools. APS staff testified that \$57.8 million has been expended at charter schools during the period from 2007 through 2016.

Fifty-six charter schools with more than 15,000 students are operating in the APS; 12 are located in public facilities. At its final 2017 meeting on December 1, the task force endorsed the following four pieces of legislation:

- .208826.1 proposes to change the state-local match formula and address cost disparities in rural school districts;
- .208838.1 proposes to clarify ownership of charter school facilities under lease-purchase agreements;
- .208825.2 proposes to use prior-year data to determine distribution amounts to school districts for capital improvement projects; and
- .208827.1SA proposes to require distribution of certain shares of property tax collections and charter school certification of receipt of same.

BACKGROUND

Background

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

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

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

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

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

1998 - 2003

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

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

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

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

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

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

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

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

2004 Legislation

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

2005 Legislation

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

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

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

2005 Interim and 2006 Legislation

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

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

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

Additional legislation passed and signed into law:

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

2006 Interim and 2007 Legislation

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

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

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

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

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

2007 Interim and 2008 Legislation

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

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

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

2008 Interim and 2009 Legislation

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

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

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

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

rural high schools that passed in the 2008 session.

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

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

2009 Interim and 2010 Legislation

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

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

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

2010 Interim and 2011 Legislation

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

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

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

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

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

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

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

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

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

2011 Interim and 2012 Legislation

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

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

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

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

2012 Interim and 2013 Legislation

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

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

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

2013 Interim and 2014 Legislation

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

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

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

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

2014 Interim and 2015 Legislation

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

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

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

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

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

2015 Interim and 2016 Legislation

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

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

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

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

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

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

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

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

Section 6

ELEVENTH JUDICIAL DISTRICT COURT
COUNTY OF MCKINLEY
STATE OF NEW MEXICO

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NO: CV-98014-II

THE ZUNI PUBLIC SCHOOL DISTRICT, et al.,

Plaintiffs,

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

Plaintiff-Intervenors

v.

THE STATE OF NEW MEXICO, et al.

Defendants

REPORT of SPECIAL MASTER

Introduction and Summary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Paul Cassidy, Dain Rauscher, financial analyst,

Margaret Garcia, Zuni School Board Member,

Janet Peacock, Chief Economist for the Legislative Council Services,

David Cockerham, Zuni Superintendent of Schools,

Robert J. Desiderio, Dean of the UNM Law School

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

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

Kenneth Martinez, State Senator,

Larry Binkley, Financial Officer, City of Gallup,

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

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

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

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

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

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

Findings of Fact

I

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

II

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

III

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

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

IV

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

V

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

VI

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

VII

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

VIII

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

1998 - \$17.5 million

1999 - \$33.5 million

2000 - \$33 million

2001 - \$103 million

2002 - \$118 million

IX

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

Grants-Cibola - \$4,950,000

Gallup-McKinley - \$5,200,000

Zuni \$9,230,000

Total - \$19,380,000

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

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

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

X

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

XI

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

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

XII

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

XIII

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

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

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

XIV

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

XV

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

XVI

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

XVII

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

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

XVIII

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

XIX

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

XX

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

XXI

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

Conclusions of Law

I

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

II

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


III

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

IV

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

Respectfully submitted,



Dan A. McKinnon, III
January 14, 2002

Certificate of Service

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



Dan A. McKinnon, III

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

DISTRICT COURT
MCKINLEY COUNTY
N.M.

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

2002 MAY 30 A 11: 29

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

Plaintiffs-Intervenors

-vs-

No. CV-98-14-II

THE STATE OF NEW MEXICO, et al.,

Defendants.

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ORDER APPROVING REPORT OF SPECIAL MASTER

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

Background

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

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

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

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

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

Standard Of Review

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

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

Further,

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

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

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

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

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

Report of Special Master

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

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

Findings of Special Master

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

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

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

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

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

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

WHEREUPON, it is;

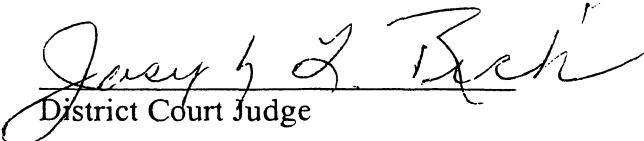
ORDERED, ADJUDGED AND DECREED as follows:

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

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

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

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


District Court Judge

Impact Aid Districts

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

Section 7

A Primer on Public School Capital Outlay Funding in New Mexico

By Sharon Ball, New Mexico Legislative Council Service

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

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

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

DETAILS ON STATE SOURCES OF REVENUE:

Public School Capital Improvements Act:

Also called "SB9" or the "two-mill levy," this funding mechanism allows districts, with voter approval, to impose a levy of up to two mills¹ for a maximum of six years.

Participating districts are guaranteed a certain level of funding supplemented with state funds if the local tax effort does not generate the guaranteed amount. The "program guarantee" is based on the school district's 40th day total program units² multiplied by the matching dollar amount (\$70 per program unit, plus consumer price index adjustments) multiplied by the mill rate stated in the voter approved resolution. The total revenue generated by the two-mill levy is subtracted to determine the amount of "matching," or guarantee funds the district will receive from the state (see also Public School Capital Improvements Act under "Local Support").

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

Public School Capital Outlay Act:

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

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

² On average, a student generates approximately two program units.

A Primer on Public School Capital Outlay Funding in New Mexico

By Sharon Ball, New Mexico Legislative Council Service

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

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

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

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

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

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

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By Sharon Ball, New Mexico Legislative Council Service

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

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

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

NMCI Ranking Categories and Weights:

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

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

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

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

Lease Assistance Payments:

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

Direct Legislative Appropriations:

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

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

Example of How the Legislative Offset Works:

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

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

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

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

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

Public School Capital Improvements Act:

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

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

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

The Public School Buildings Act:

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

HB33 funds may only be used to:

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

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

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

Educational Technology Equipment Act:

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

Public Building Energy Efficiency and Water Conservation Act:

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

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

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

Forest Reserve Funds:

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

DETAILS ON MISCELLANEOUS SOURCES OF REVENUES

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

Section 8

PUBLIC SCHOOL CAPITAL OUTLAY REVENUE SOURCES

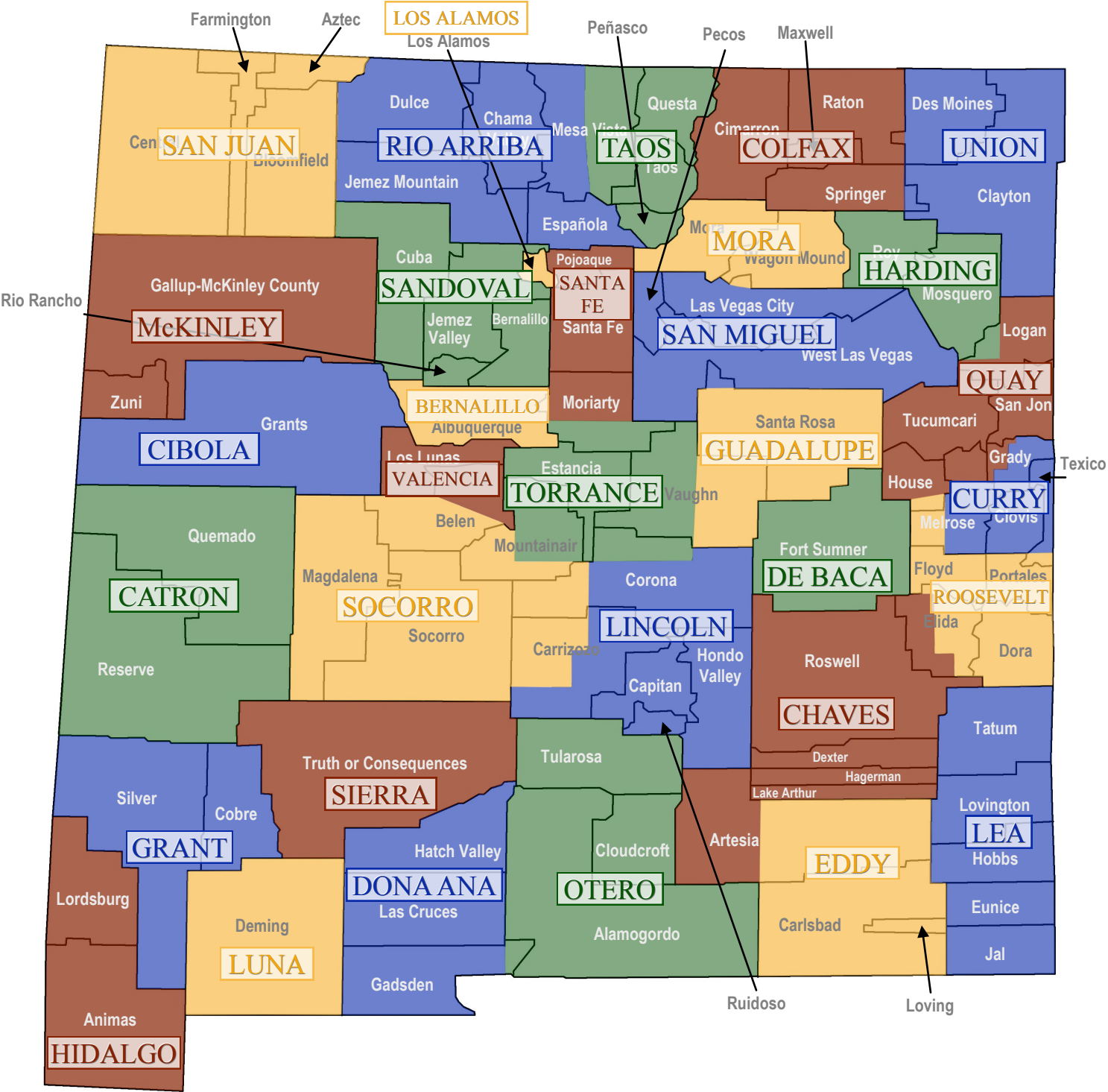
Funding Source	Voter Approval?	Maximum Levied	Time	Receipt of Payments	Repay w/ Interest?	Applies to Charter Schools?	Specify Projects?	Include Maintenance?	Yield Control?
G.O. Bonds (22-18-1 et seq. NMSA 1978)	Yes	Up to 6% of total valuation	As needed to pay off—up to 20 years	Lump sum as bonds are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

Public School Capital Outlay Statutory Guide

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

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

New Mexico School Districts with Counties



Section 9



NEW MEXICO DEPARTMENT OF
FINANCE & ADMINISTRATION

**LOCAL GOVERNMENT DIVISION
BUDGET AND FINANCE BUREAU
PROPERTY TAX FACTS FOR TAX YEAR 2017**

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Introduction

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

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

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

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

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

Table and Chart Notes

Table 1: Net Taxable Value by County

The net taxable value of New Mexico property is expected to total approximately \$57.1 billion in Tax Year 2017². Approximately \$34.7 billion (60.7%) consists of residential property. Roughly 31.3% or \$17.9 billion consists of traditional nonresidential property. The remaining 8.0% is property associated with mineral extraction, property commonly referred to as ad valorem production and production equipment.³

Table 2: Obligations by County

In Tax Year 2017 the property tax system is expected to generate approximately \$1.714 billion in tax obligations revenues assuming 100% collection.⁴ The distribution within property categories is similar to that of net taxable value with 60.0% paid by owners of residential property. The remaining obligation is paid by owners of traditional nonresidential property (33.0%) and mineral extraction production and equipment (7.0%).

Table 3: Distribution of Obligations by Recipient

Recipients include counties, municipalities, school districts and other entities – hospitals, institutions of higher education and various special districts. Revenues have been distributed roughly as follows: 30.2% to counties; 14.7% to municipalities; 33.2% to school districts; 9.5% to higher education and 7.9% to hospitals and other entities. About 4.5% of the revenues have financed voter-approved capital construction projects administered by the State Board of Finance. The distributions vary annually in response to rate changes authorized by voters and governing bodies – primarily municipal councils and county commissions. Distributions also vary substantially with property location, as shown in later sections of this report.

Table 4: Uses of Property Tax Obligations by Major Recipients

Data in this table portray the distribution of recipient uses calculated from figures in Table 3. Approximately 90.2% and 67.0% of revenues flowing to counties and municipalities respectively, fund ongoing operations. The remaining 9.8% and 33.0% of those governmental entities is to pay debt service and other obligations. A very small portion of school district revenues, approximately 3.5%, fund operations. Remaining school district revenues pay for capital construction projects.

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

The net taxable value of properties within municipalities account for 57.3% of the total state net taxable value. The net taxable value of properties outside municipal boundaries accounts for 42.7% of this total. 71.4% of the net taxable value in municipalities is residential property, and 28.6% is nonresidential. Conversely, only 46.2% of the net taxable value outside municipalities is residential and 53.8% is non-residential. Of the \$57.1 billion in total net taxable value, 60.7% is residential, and 39.3% is nonresidential.

²Section 7-35-2 P, New Mexico Statutes Annotated, defines the term "tax year" as calendar year.

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

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

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

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

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

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

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

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

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

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

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

At the current date, the majority (64%) of counties have already imposed the maximum allowable rate.

Table 9: Per Capita Obligations by County

Obligations per person average about \$815 statewide. High per capita figures for a particular jurisdiction typically reflect high rates or high taxable values of properties to which the rates are applied. High figures for Harding County, for example, reflect its extremely small population, coupled with relatively high ad valorem tax collections. The large Lincoln County tax per capita amount is probably due to absentee property ownership in Lincoln's resort areas. The tax per person is simply the total tax obligations associated with properties in a given area divided by the population of permanent residents in the area. The figure is high when much of the property in a particular area is owned by individuals who do not live in the area.

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

Table 10 County Collection Rates

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

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

The data in Tables 11 and 12 are best understood when considered within the context of county population totals. Bernalillo County, for example, currently accounts for approximately 32.42% of the state's population. That county's total net taxable value of property taxpayers represents only 28.0% of the state's total. When ad valorem production and equipment value is excluded in the net taxable value total, Bernalillo County net taxable value totals approximately 30.4% of the statewide total, (which is very close to the county's share of the state population). The largest concentration of mineral extraction properties are in, Eddy, Lea, San Juan and Rio Arriba counties. However, very small portions of the state's residential tax base are in these counties. Perhaps the most dramatic data in Table 12 is the 47.0% of statewide residential property tax obligations accruing to Bernalillo County residents. That is due to the relatively high rates in that county. Taxpayers in Bernalillo, Dona Ana, Sandoval and Santa Fe counties account for about 56.59% of the state's population but pay about 74.5% of its residential property taxes.

Figure 1: County Population Estimates (as of July 1, 2016): Rank and Percent of State Total

County	Population	Rank	Percent of State Total	County	Population	Rank	Percent of State Total
Bernalillo	682,011	1	32.42%	Luna	24,856	18	1.18%
Dona Ana	217,288	2	10.33%	Lincoln	19,966	19	0.95%
Santa Fe	149,227	3	7.09%	Roosevelt	19,708	20	0.94%
Sandoval	141,831	4	6.74%	Los Alamos	18,367	21	0.87%
San Juan	122,122	5	5.81%	Socorro	17,397	22	0.83%
Valencia	76,427	6	3.63%	Torrance	15,693	23	0.75%
McKinley	73,575	7	3.50%	Colfax	12,781	24	0.61%
Lea	69,801	8	3.32%	Sierra	11,370	25	0.54%
Chaves	66,221	9	3.15%	Quay	8,495	26	0.40%
Otero	65,658	10	3.12%	Mora	4,640	27	0.22%
Eddy	57,567	11	2.74%	Guadalupe	4,481	28	0.21%
Curry	50,649	12	2.41%	Hidalgo	4,467	29	0.21%
Rio Arriba	40,022	13	1.90%	Union	4,353	30	0.21%
Taos	33,477	14	1.59%	Catron	3,654	31	0.17%
Grant	29,005	15	1.38%	De Baca	1,863	32	0.09%
San Miguel	28,175	16	1.34%	Harding	675	33	0.03%
Cibola	27,764	17	1.32%	TOTAL	2,103,586		100.00%

Source: New Mexico County Populations from UNM GPS, 2016 Population Estimates
<http://gps.unm.edu/data/Population%20Estimates.html>

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

The Tables 13 and 14 illustrate the dramatic differences between the distribution of property tax base and obligations among counties by property type. About 86.3% of net taxable value in Los Alamos County, for example, consists of residential property, compared to 5.5% in Harding County. Ad Valorem production and equipment represents 45.7% of net taxable value in Eddy County and 50.7% in Lea County. Differences in relative shares of obligations, compared to net taxable value among counties, reflect 1) impacts of the yield control formula; 2) number of jurisdictions that extend across state lines; and 3) impacts of some tax collecting entities, (i.e. various community colleges) not imposing taxes in all jurisdictions within a particular county.

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

Obligations for operating purposes range from a high of \$125.9 million in Bernalillo County to a low of \$775.3 thousand in De Baca County. On a statewide per capita basis, obligations average about \$222. Nine counties impose property tax rates for debt service purposes. The largest county debt service obligation total is Bernalillo County at approximately \$20.2 million and Santa Fe County is second at approximately \$14.9 million.

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Figure 2: Rate Location Map (Page 17)

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

Table 17: Rates by Location

Table 17 reflects over 500 rate totals in New Mexico. The highest traditional residential and nonresidential rates are in Albuquerque – 41.681 and 46.833 mills respectively. The lowest residential rate, in an unincorporated region of Chaves County, totals 8.880 mills. The lowest nonresidential rate of 13.377 mills, is in the same unincorporated portion of Chaves County. The highest rate applicable to ad valorem production and equipment, (41.447 mills), applies to properties within the City of Eunice in Lea County. The lowest, (13.210 mills), is applied to properties in an unincorporated area of Roosevelt County.

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

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

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

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

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

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

Multiplying the maximum 7.65 mill rate by 106 municipalities and comparing the result with the sum of rates imposed by municipalities suggests that 63.41 percent of the total rate authority has been imposed by the state's municipal governments. This is slightly lower than the percent of counties imposing their maximum and is probably due to significant reliance by municipalities on gross receipts taxes instead of property taxes to fund operations.

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

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Table 20: Net Taxable Value by Municipality

Net taxable value of New Mexico's municipalities totals \$32.7 billion, if Los Alamos is not included, and \$33.4 billion if Los Alamos is included in the total. That value represents approximately 58.5 percent of the state's total net taxable value. Los Alamos is the only entity in New Mexico that combines municipal and county governments.

Municipal net taxable values range from a high of \$13.1 billion in Albuquerque, to a low of \$637.3 thousand in Grenville. Net taxable value is less than \$1 million in each of 6 municipalities: (Floyd, Grady, Grenville, House, Mosquero, and Virden). Net taxable value is distributed between \$1 million and \$10 million in 26 municipalities, between \$10 million and \$100 million in 39 municipalities and between \$100 million and \$1 billion plus in 35 municipalities. There are 106 incorporated municipalities in the state.

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

Municipal operating revenues will total approximately \$168.5 million in 2017 assuming a 100% collection rate. The largest amount of operating revenue for any municipality is paid by Albuquerque property owners and will total almost \$83 million, which is about half of the \$168.5 million municipal total in 2017. Rio Rancho's approximate \$15.9 million in obligations for operating purposes was the state's next largest amount in 2017. Anthony, Artesia, Kirtland, and Los Ranchos de Albuquerque did not impose operating rates in Tax Year 2017.

Only 16 of New Mexico's municipalities impose property rates for the purpose of funding debt service and 75.5% of this debt is paid by owners of residential property. The resulting approximately \$78.4 million in obligations represents about 4.57% of statewide property tax obligations.

Department of Finance and Administration
Property Tax Facts 2017 Tax Year

Table 1
Net Taxable Value for Property Tax Purposes by New Mexico County 2017 Tax Year

County	Total	Residential	Nonresidential	Subtotal	Ad Valorem Production	Equipment	Subtotal
Bernalillo	\$15,983,875,289	\$12,222,297,984	\$3,761,577,305	\$15,983,875,289			
Catron	\$129,029,162	\$78,685,523	\$50,343,639	\$129,029,162			
Chaves	\$1,215,256,719	\$653,424,787	\$528,555,884	\$1,181,980,671	\$27,576,509	\$5,699,539	\$33,276,048
Cibola	\$310,540,763	\$127,925,513	\$182,615,250	\$310,540,763			
Coffax	\$643,851,492	\$392,183,545	\$226,107,858	\$618,291,403	\$21,660,389	\$3,899,720	\$25,560,089
Curry	\$896,533,979	\$554,618,634	\$341,915,345	\$896,533,979			
De Baca	\$84,980,498	\$16,506,674	\$68,473,824	\$84,980,498			
Dona Ana	\$4,305,618,665	\$2,965,909,917	\$1,339,708,748	\$4,305,618,665			
Eddy	\$3,721,516,133	\$689,118,203	\$1,329,963,932	\$2,019,082,135	\$1,413,067,474	\$289,366,523	\$1,702,433,998
Grant	\$847,085,480	\$424,243,170	\$203,010,960	\$627,254,130	\$219,831,350		\$219,831,350
Guadalupe	\$153,389,770	\$32,573,986	\$120,815,784	\$153,389,770			
Harding	\$92,670,792	\$5,053,338	\$70,090,594	\$75,143,932	\$14,681,221	\$2,845,639	\$17,526,860
Hidalgo	\$169,769,442	\$24,719,351	\$145,050,091	\$169,769,442			
Lea	\$3,595,509,017	\$597,244,140	\$1,177,098,657	\$1,774,342,797	\$1,509,861,815	\$311,304,405	\$1,821,166,220
Lincoln	\$1,235,065,578	\$869,557,531	\$365,508,047	\$1,235,065,578			
Los Alamos	\$714,067,416	\$616,138,460	\$97,928,956	\$714,067,416			
Luna	\$593,836,779	\$256,418,845	\$337,217,934	\$593,836,779			
McKinley	\$846,971,210	\$266,339,026	\$580,417,173	\$846,756,199	\$162,043	\$52,968	\$215,011
Mora	\$140,089,815	\$75,205,577	\$64,884,038	\$140,089,615			
Otero	\$1,166,317,694	\$794,889,375	\$371,428,319	\$1,166,317,694			
Quay	\$210,678,271	\$91,707,001	\$117,552,290	\$209,259,291	\$1,183,584	\$235,396	\$1,418,980
Rio Arriba	\$1,108,199,147	\$502,251,075	\$314,854,874	\$817,105,949	\$241,499,066	\$49,594,132	\$291,093,198
Roosevelt	\$377,323,941	\$170,195,369	\$201,497,135	\$371,692,504	\$4,692,653	\$938,784	\$5,631,437
San Juan	\$3,540,376,687	\$1,454,686,716	\$1,663,526,888	\$3,118,213,604	\$350,503,791	\$71,659,291	\$422,163,083
San Miguel	\$594,296,203	\$407,898,469	\$186,397,734	\$594,296,203			
Sandoval	\$3,436,312,273	\$2,602,402,658	\$804,621,994	\$3,407,024,652	\$23,542,269	\$5,745,352	\$29,287,621
Santa Fe	\$6,994,846,882	\$5,345,300,101	\$1,649,348,581	\$6,994,646,882			
Sierra	\$314,726,091	\$182,718,250	\$132,007,841	\$314,726,091			
Socorro	\$273,873,986	\$141,992,789	\$131,681,197	\$273,673,986			
Taos	\$1,461,229,454	\$903,397,121	\$557,832,333	\$1,461,229,454			
Torrance	\$409,463,685	\$175,200,620	\$234,263,065	\$409,463,685			
Union	\$176,689,560	\$39,354,584	\$127,589,601	\$166,944,185	\$8,137,308	\$1,608,067	\$9,745,375
Valencia	\$1,430,123,924	\$1,001,387,826	\$428,736,298	\$1,430,123,924			
Total	\$57,173,515,396	\$34,681,545,958	\$17,912,620,169	\$52,594,166,127	\$3,836,399,452	\$742,949,817	\$4,579,349,269
Percent	100.0	60.7	31.3	92.0	6.7	1.3	8.0

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

Table 2
Property Tax Obligations¹ by New Mexico County 2017 Tax Year

County	Total	Residential	Nonresidential	Subtotal	Ad Valorem Production	Equipment	Subtotal
Bernalillo	\$653,527,625	\$483,917,688	\$169,609,937	\$653,527,625			
Catron	\$2,278,884	\$1,305,227	\$973,657	\$2,278,884			
Chaves	\$27,717,414	\$13,773,401	\$13,131,146	\$26,904,547	\$673,525	\$139,342	\$812,867
Cibola	\$10,361,135	\$4,030,332	\$6,330,803	\$10,361,135			
Coffax	\$15,317,115	\$8,936,189	\$5,854,907	\$14,791,096	\$445,763	\$80,255	\$526,019
Curry	\$20,226,715	\$12,604,850	\$7,621,865	\$20,226,715			
De Baca	\$1,850,639	\$380,230	\$1,470,409	\$1,850,639			
Dona Ana	\$122,578,958	\$80,478,328	\$42,100,630	\$122,578,958			
Eddy	\$83,422,961	\$14,950,662	\$30,652,860	\$45,603,522	\$31,390,814	\$6,428,626	\$37,819,439
Grant	\$16,515,114	\$6,988,571	\$4,553,088	\$11,541,659	\$4,973,455		\$4,973,455
Guadalupe	\$4,247,957	\$858,650	\$3,389,307	\$4,247,957			
Harding	\$2,329,701	\$98,909	\$1,779,620	\$1,878,528	\$377,958	\$73,215	\$451,172
Hidalgo	\$3,592,610	\$468,345	\$3,124,265	\$3,592,610			
Lea	\$106,835,283	\$16,356,266	\$37,053,092	\$53,409,358	\$44,304,003	\$9,121,923	\$53,425,926
Lincoln	\$29,543,930	\$19,759,649	\$9,784,281	\$29,543,930			
Los Alamos	\$18,358,366	\$15,547,022	\$2,811,344	\$18,358,366			
Luna	\$13,324,472	\$5,531,600	\$7,792,872	\$13,324,472			
McKinley	\$28,927,019	\$8,622,943	\$20,297,028	\$28,919,971	\$5,312	\$1,736	\$7,048
Mora	\$2,765,060	\$1,256,702	\$1,508,358	\$2,765,060			
Otero	\$27,362,674	\$17,109,243	\$10,253,430	\$27,362,674			
Quay	\$5,324,215	\$2,152,800	\$3,141,706	\$5,294,508	\$24,781	\$4,928	\$29,709
Rio Arriba	\$27,592,304	\$9,614,235	\$9,085,929	\$18,700,165	\$7,376,055	\$1,516,084	\$8,892,139
Roosevelt	\$8,621,194	\$3,962,012	\$4,530,554	\$8,492,566	\$107,114	\$21,514	\$128,628
San Juan	\$89,064,181	\$34,125,767	\$43,643,768	\$77,769,535	\$9,377,516	\$1,917,130	\$11,294,646
San Miguel	\$14,126,470	\$8,585,739	\$5,560,731	\$14,126,470			
Sandoval	\$103,824,597	\$77,170,368	\$25,911,026	\$103,081,394	\$597,409	\$145,794	\$743,203
Santa Fe	\$177,855,241	\$125,532,892	\$52,322,349	\$177,855,241			
Sierra	\$7,387,841	\$4,140,883	\$3,246,958	\$7,387,841			
Socorro	\$8,335,925	\$4,210,480	\$4,125,445	\$8,335,925			
Taos	\$27,228,186	\$14,677,985	\$12,550,201	\$27,228,186			
Torrance	\$9,462,805	\$4,064,257	\$5,398,549	\$9,462,805			
Union	\$3,862,744	\$817,376	\$2,827,530	\$3,644,906	\$181,893	\$35,945	\$217,838
Valencia	\$41,012,480	\$27,237,996	\$13,774,484	\$41,012,480			
Total	\$1,714,781,813	\$1,029,247,594	\$566,212,130	\$1,595,459,724	\$99,835,597	\$19,486,493	\$119,322,089
Percent	100.0	60.0	33.0	93.0	5.8	1.1	7.0

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

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

Department of Finance and Administration
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Table 3: Distribution of New Mexico Property Tax Obligations by Recipient 2017 Tax Year

Recipient	Total	Residential	Non-Residential	Ad Valorem Production & Equipment	Percent of Total			
					Total	Residential	Non-Residential	Ad Valorem Production & Equipment
State Debt Service	\$77,758,168	\$47,166,903	\$24,363,350	\$8,227,915	4.5	2.8	1.4	0.4
County Operating	\$467,039,090	\$235,728,415	\$189,530,913	\$42,779,762	27.2	13.7	11.0	2.5
County Debt Service	\$42,119,428	\$31,521,344	\$10,319,096	\$278,987	2.5	1.8	0.6	0.0
County Other	\$8,781,892	\$5,747,412	\$2,801,270	\$213,210	0.5	0.3	0.2	0.0
Total County	\$517,920,409	\$272,997,171	\$201,651,279	\$43,271,959	30.2	15.9	11.8	2.5
Municipal Operating	\$188,515,793	\$117,881,244	\$50,378,836	\$257,713	9.8	6.0	2.9	0.0
Municipal Debt Service	\$78,392,443	\$59,178,293	\$19,213,864	\$288	4.8	3.5	1.1	0.0
Municipal Other	\$4,519,747	\$3,118,699	\$1,401,048	\$0	0.3	0.2	0.1	0.0
Total Municipal	\$251,427,982	\$180,178,235	\$70,991,748	\$257,989	14.7	10.5	4.1	0.0
School District Operating	\$20,101,547	\$9,157,479	\$8,679,942	\$2,284,125	1.2	0.5	0.5	0.1
School District Debt Service	\$293,779,280	\$177,586,914	\$95,484,055	\$20,708,311	17.1	10.4	5.6	1.2
School District Capital Improvement	\$110,579,209	\$65,896,664	\$35,523,846	\$9,158,699	6.4	3.8	2.1	0.5
School District HB-33	\$109,573,685	\$69,821,889	\$30,192,339	\$9,559,458	6.4	4.1	1.8	0.6
School District Educational Technology	\$35,507,319	\$19,819,588	\$10,869,687	\$4,818,045	2.1	1.2	0.6	0.3
Total School District	\$689,541,041	\$342,282,533	\$180,749,870	\$46,508,838	33.2	20.0	10.5	2.7
Higher Education Operating	\$129,042,298	\$74,011,871	\$41,086,789	\$13,943,638	7.5	4.3	2.4	0.8
Higher Education Debt Service	\$33,426,801	\$23,282,489	\$9,793,615	\$350,697	1.9	1.4	0.6	0.0
Total Higher Education	\$182,469,098	\$97,294,359	\$50,880,403	\$14,294,336	9.5	5.7	3.0	0.8
Hospital Operating	\$131,892,083	\$88,630,501	\$38,011,881	\$7,249,701	7.7	5.2	2.1	0.4
Hospital Debt Service	\$3,348,031	\$528,580	\$1,307,909	\$1,511,542	0.2	0.0	0.1	0.1
Total Hospitals	\$135,240,114	\$89,159,081	\$37,319,790	\$8,761,243	7.9	5.2	2.2	0.5
Conservancy Districts*	\$425,000	\$189,311	\$255,688	\$0	0.0	0.0	0.0	0.0
Grand Total	\$1,714,781,813	\$1,029,247,694	\$566,212,130	\$119,322,089	100.0	60.0	33.0	7.0

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

Table 4: Percentage Distribution -- Uses of Property Tax Obligations by Major Recipients 2017 Tax Year

	Total	Residential	Non-Residential	Ad Valorem Production & Equipment
State Obligations				
Percent Funding Debt Service	100.0	100.0	100.0	100.0
County Obligations -- Percent Funding:				
Operations	90.2	86.3	93.5	98.9
Debt Service	8.1	11.5	5.1	0.6
Other	1.7	2.2	1.4	0.5
Total	100.0	100.0	100.0	100.0
Municipal Obligations -- Percent Funding:				
Operations	67.0	65.4	70.9	99.9
Debt Service	31.2	32.8	27.1	0.1
Other	1.8	1.8	2.0	0.0
Total	100.0	100.0	100.0	100.0
School District Obligations -- Percent Funding:				
Operations	3.5	2.7	4.8	4.9
Debt Service	51.8	51.8	52.8	44.5
Capital Improvement	19.5	19.3	19.7	19.7
School Building (HB-33)	19.2	20.4	16.7	20.5
Education Technology	6.2	5.8	6.0	10.4
Total	100.0	100.0	100.0	100.0
Higher Education Obligations -- Percent Funding:				
Operations:	79.4	76.1	80.8	97.5
Debt Service	20.6	23.9	19.2	2.5
Total	100.0	100.0	100.0	100.0
Hospital Obligations -- Percent Funding:				
Operations:	97.5	99.4	96.5	82.7
Debt Service	2.5	0.8	3.5	17.3
Total	100.0	100.0	100.0	100.0

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

Table 5: Distribution of Net Taxable Value In and Outside of Municipalities 2017 Tax Year

Property Classification	Within Municipalities	Outside Municipalities	Total
Residential	\$23,381,237,337	\$11,300,308,621	\$34,681,545,958
Percent of Total Residential	67.4	32.6	100.0
Non-residential	\$9,353,300,896	\$13,138,666,542	\$22,491,969,438
Percent of Total Nonresidential	41.6	58.4	100.0
Totals	\$32,734,538,233	\$24,438,977,163	\$57,173,515,396
Percent of Total	57.3	42.7	100.0
Percent Residential	71.4	46.2	60.7
Percent Nonresidential	28.6	53.8	39.3
Total	100.0	100.0	100.0

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

**Table 6: Weighted Average Property Tax Rates by County in Mills^{1,2}
2017 Tax Year**

County	Residential	Nonresidential	Ad Valorem	
			Production	Equipment
Bernalillo	39.593	45.090	N/A	N/A
Catron	16.588	19.340	N/A	N/A
Chaves	21.079	24.843	24.424	24.448
Cibola	31.505	34.667	N/A	N/A
Colfax	22.786	25.694	20.580	20.580
Curry	22.727	22.292	N/A	N/A
De Baca	23.035	21.474	N/A	N/A
Dona Ana	27.134	31.425	N/A	N/A
Eddy	21.695	23.048	22.215	22.216
Grant	16.473	22.428	22.624	N/A
Guadalupe	26.360	28.054	N/A	N/A
Harding	19.573	25.390	25.744	25.729
Hidalgo	18.946	21.539	N/A	N/A
Lea	27.366	31.478	29.343	29.302
Lincoln	22.724	26.789	N/A	N/A
Los Alamos	25.233	26.708	N/A	N/A
Luna	21.573	23.109	N/A	N/A
McKinley	32.376	34.970	32.779	32.779
Mora	16.710	23.247	N/A	N/A
Otero	21.524	27.605	N/A	N/A
Quay	23.475	26.726	20.937	20.937
Rio Arriba	19.142	28.858	30.543	30.570
Roosevelt	23.279	22.484	22.826	22.917
San Juan	23.459	26.236	26.754	26.753
San Miguel	21.000	29.633	N/A	N/A
Sandoval	29.654	32.203	25.376	25.376
Santa Fe	23.485	31.723	N/A	N/A
Sierra	22.663	24.597	N/A	N/A
Socorro	29.653	31.329	N/A	N/A
Taos	16.248	22.498	N/A	N/A
Torrance	23.198	23.045	N/A	N/A
Union	20.770	22.161	22.353	22.353
Valencia	27.200	32.128	N/A	N/A
Mean	29.677	31.610	26.023	26.229
Median	22.786	26.236	24.424	24.912

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

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

**Table 7: Approximate Property Tax Obligations as a Percent of Assessed Value by County¹
2017 Tax Year**

County	Residential	Nonresidential	Ad Valorem		All Property Types
			Production	Equipment	
Bernalillo	1.320	1.503	N/A	N/A	1.363
Catron	0.553	0.645	N/A	N/A	0.589
Chaves	0.703	0.828	0.814	0.815	0.760
Cibola	1.050	1.156	N/A	N/A	1.112
Colfax	0.760	0.863	0.696	0.698	0.793
Curry	0.758	0.743	N/A	N/A	0.752
De Baca	0.768	0.716	N/A	N/A	0.726
Dona Ana	0.904	1.048	N/A	N/A	0.949
Eddy	0.723	0.768	0.740	0.741	0.747
Grant	0.549	0.748	0.754	N/A	0.650
Guadalupe	0.879	0.935	N/A	N/A	0.923
Harding	0.652	0.846	0.858	0.858	0.838
Hidalgo	0.632	0.718	N/A	N/A	0.705
Lea	0.913	1.049	0.978	0.977	0.990
Lincoln	0.757	0.892	N/A	N/A	0.797
Los Alamos	0.841	0.957	N/A	N/A	0.857
Luna	0.719	0.770	N/A	N/A	0.748
McKinley	1.079	1.166	1.093	1.093	1.138
Mora	0.557	0.775	N/A	N/A	0.658
Otero	0.717	0.920	N/A	N/A	0.782
Quay	0.782	0.891	0.698	0.698	0.842
Rio Arriba	0.636	0.962	1.018	1.019	0.830
Roosevelt	0.776	0.749	0.781	0.784	0.762
San Juan	0.782	0.875	0.892	0.892	0.839
San Miguel	0.700	0.994	N/A	N/A	0.792
Sandoval	0.988	1.073	0.846	0.846	1.007
Santa Fe	0.783	1.057	N/A	N/A	0.848
Sierra	0.755	0.820	N/A	N/A	0.782
Socorro	0.988	1.044	N/A	N/A	1.015
Taos	0.542	0.750	N/A	N/A	0.621
Torrance	0.773	0.768	N/A	N/A	0.770
Union	0.692	0.739	0.745	0.745	0.729
Valencia	0.907	1.071	N/A	N/A	0.958
Total	0.989	1.054	0.867	0.874	1.000

Information source: calculated from DFA rate certificate files

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

Property Tax Facts 2017 Tax Year

Table 8
New Mexico County Operating Rates -- Imposed and
Remaining Authority in Mills 2017 Tax Year

County	Residential	Nonresidential	Ad Valorem Production & Equipment	Imposed Operating Rate	Remaining Authority ¹
Bernalillo	6.996	10.750	N/A	10.750	1.100
Catron	9.692	11.850	N/A	11.850	0.000
Chaves	5.326	9.616	10.350	10.350	1.500
Cibola	8.802	11.850	N/A	11.850	0.000
Colfax	7.274	10.350	10.350	10.350	1.500
Curry	9.278	9.850	N/A	9.850	2.000
De Baca	9.828	8.954	N/A	11.850	0.000
Dona Ana	9.055	11.850	N/A	11.850	0.000
Eddy	5.545	7.500	7.500	7.500	4.350
Grant	6.262	11.850	11.850	11.850	0.000
Guadalupe	9.118	11.850	N/A	11.850	0.000
Harding	8.240	10.850	10.850	10.850	1.000
Hidalgo	9.321	11.850	N/A	11.850	0.000
Lea	6.916	10.600	10.600	10.600	1.250
Lincoln	5.139	8.850	N/A	11.600	0.250
Los Alamos	5.761	8.850	N/A	8.850	3.000
Luna	9.602	11.850	N/A	11.850	0.000
McKinley	6.172	11.850	11.850	11.850	0.000
Mora	6.924	11.850	N/A	11.850	0.000
Otero	6.714	11.850	N/A	11.850	0.000
Quay	7.701	10.350	10.350	11.850	0.000
Rio Arriba	4.569	11.850	11.850	11.850	0.000
Roosevelt	10.656	11.765	11.850	11.850	0.000
San Juan	6.045	8.000	8.500	8.500	3.350
San Miguel	5.179	11.850	N/A	11.850	0.000
Sandoval	6.383	10.350	10.350	10.350	1.500
Santa Fe	5.801	11.850	N/A	11.850	0.000
Sierra	9.664	11.850	N/A	11.850	0.000
Socorro	9.283	11.850	N/A	11.850	0.000
Taos	5.834	11.237	N/A	11.850	0.000
Torrance	11.179	11.850	N/A	11.850	0.000
Union	6.582	9.150	9.150	9.150	2.700
Valencia	6.755	11.850	N/A	11.850	0.000

¹11.85 mill maximum allowed by law less the imposed rate.
Information source: compiled from DFA rate certificate files.

Department of Finance and Administration
Property Tax Facts 2017 Tax Year

Table 9
Per Capita Property Tax Obligations by New Mexico County 2017 Tax Year

County	Estimated Population, 2016 ¹	Per Capita Annual Property Tax Obligations ²			Ad Valorem ³		
		Total	Residential	Non-residential Subtotal	Production	Equipment	Subtotal
Bernalillo	882,011	\$958	\$710	\$249	\$958		
Catron	3,654	\$624	\$357	\$266	\$624		
Chaves	66,221	\$419	\$208	\$198	\$408	\$10	\$2
Cibola	27,764	\$373	\$145	\$228	\$373		
Colfax	12,781	\$1,198	\$899	\$458	\$1,157	\$35	\$6
Curry	50,849	\$399	\$249	\$150	\$399		
De Baca	1,863	\$993	\$204	\$789	\$993		
Dona Ana	217,288	\$564	\$370	\$194	\$564		
Eddy	57,567	\$1,449	\$280	\$532	\$792	\$545	\$112
Grant	29,005	\$569	\$241	\$157	\$398	\$171	\$171
Guadalupe	4,481	\$948	\$192	\$758	\$948		
Harding	675	\$3,450	\$146	\$2,636	\$2,782	\$560	\$108
Hidalgo	4,467	\$804	\$105	\$899	\$804		
Lea	69,801	\$1,531	\$234	\$531	\$765	\$635	\$131
Lincoln	19,966	\$1,480	\$990	\$490	\$1,480		
Los Alamos	18,367	\$1,000	\$846	\$153	\$1,000		
Luna	24,856	\$536	\$223	\$314	\$536		
McKinley	73,575	\$393	\$117	\$276	\$393	\$0	\$0
Mora	4,840	\$596	\$271	\$325	\$596		
Otero	65,658	\$417	\$261	\$156	\$417		
Quay	8,485	\$627	\$253	\$370	\$623	\$3	\$1
Rio Arriba	40,022	\$689	\$240	\$227	\$467	\$184	\$38
Roosevelt	19,708	\$437	\$201	\$230	\$431	\$5	\$1
San Juan	122,122	\$729	\$279	\$357	\$637	\$77	\$16
San Miguel	28,175	\$501	\$304	\$197	\$501		
Sandoval	141,831	\$732	\$544	\$183	\$727	\$4	\$1
Santa Fe	149,227	\$1,192	\$841	\$351	\$1,192		
Sierra	11,370	\$650	\$364	\$286	\$650		
Socorro	17,397	\$479	\$242	\$237	\$479		
Taos	33,477	\$813	\$438	\$375	\$813		
Torrance	15,693	\$603	\$259	\$344	\$603		
Union	4,353	\$887	\$188	\$650	\$837	\$42	\$8
Valencia	78,427	\$537	\$358	\$180	\$537		
Total/Average	2,103,586	\$815	\$489	\$269	\$758	\$47	\$9

¹Source: New Mexico County Populations from UNM GPS 2016 Population Estimates by Counties

<http://gps.unm.edu/data/Population%20Estimates.html>

²Source: New Mexico Department of Finance and Administration rate certificate files -- all data

except population estimates. ³Zero figures in the ad valorem columns indicate amounts less than \$1.

Table 10
Property Tax Collection Rate by County 2017 Tax Year

County	Collection Rate*	County	Collection Rate*
Bernalillo	98.50%	McKinley	97.93%
Catron	96.85%	Mora	86.50%
Chaves	97.82%	Otero	98.66%
Cibola	92.35%	Quay	96.33%
Colfax	92.07%	Rio Arriba	93.58%
Curry	98.17%	Roosevelt	95.02%
De Baca	93.79%	San Juan	98.19%
Dona Ana	95.65%	San Miguel	92.32%
Eddy	98.60%	Sandoval	98.87%
Grant	93.52%	Santa Fe	98.05%
Guadalupe	96.85%	Sierra	98.28%
Harding	76.21%	Socorro	93.57%
Hidalgo	96.74%	Taos	91.59%
Lea	98.35%	Torrance	95.32%
Lincoln	97.83%	Union	98.57%
Los Alamos	99.36%	Valencia	95.25%
Luna	93.94%	Average	95.10%

Information source: DFA rate certificate files.

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

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

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Table 11: Net Taxable Value by New Mexico County 2017 Tax Year
Percent of Statewide Total and Rank

County	Total	Rank	Non-residential				Ad Valorem					
			Residential	Rank	Rank	Subtotal	Rank	Production	Equipment	Subtotal	Rank	
Bernalillo	28.0	1	35.2	1	21.0	1	30.4	1				N/A
Catron	0.2	31	0.2	27	0.3	33	0.2	31				N/A
Chaves	2.1	11	1.9	11	3.0	10	2.2	11	0.7	0.8	0.7	6
Cibola	0.5	24	0.4	25	1.0	22	0.6	24				N/A
Colfax	1.1	18	1.1	18	1.3	18	1.2	18	0.6	0.5	0.6	8
Curry	1.6	14	1.6	14	1.9	14	1.7	13				N/A
De Baca	0.1	33	0.0	32	0.4	31	0.2	32				N/A
Dona Ana	7.5	3	8.6	3	7.5	4	8.2	3				N/A
Eddy	6.5	4	2.0	10	7.4	5	3.8	8	38.8	38.9	37.2	2
Grant	1.5	15	1.2	16	1.1	19	1.2	17	5.7		4.8	5
Guadalupe	0.3	29	0.1	30	0.7	27	0.3	29				N/A
Harding	0.2	32	0.0	33	0.4	30	0.1	33	0.4	0.4	0.4	9
Hidalgo	0.3	28	0.1	31	0.8	23	0.3	27				N/A
Lea	6.3	5	1.7	13	6.6	6	3.4	7	39.4	41.9	39.8	1
Lincoln	2.2	10	2.5	8	2.0	13	2.3	10				N/A
Los Alamos	1.2	17	1.8	12	0.5	29	1.4	16				N/A
Luna	1.0	20	0.7	20	1.9	15	1.1	20				N/A
McKinley	1.5	16	0.8	19	3.2	8	1.6	14	0.0	0.0	0.0	13
Mora	0.2	30	0.2	28	0.4	32	0.3	30				N/A
Otero	2.0	12	2.3	9	2.1	12	2.2	12				N/A
Quay	0.4	26	0.3	26	0.7	28	0.4	26	0.0	0.0	0.0	12
Rio Arriba	1.9	13	1.4	15	1.8	16	1.6	15	6.3	6.7	6.4	4
Roosevelt	0.7	22	0.5	23	1.1	20	0.7	22	0.1	0.1	0.1	11
San Juan	6.2	6	4.2	5	9.3	2	5.9	5	9.1	9.6	9.2	3
San Miguel	1.0	19	1.2	17	1.0	21	1.1	19				N/A
Sandoval	6.0	7	7.5	4	4.5	7	6.5	4	0.6	0.8	0.6	7
Santa Fe	12.2	2	15.4	2	9.2	3	13.3	2				N/A
Sierra	0.6	23	0.5	21	0.7	24	0.6	23				N/A
Socorro	0.5	25	0.4	24	0.7	25	0.5	25				N/A
Taos	2.6	8	2.6	7	3.1	9	2.8	8				N/A
Torrance	0.7	21	0.5	22	1.3	17	0.8	21				N/A
Union	0.3	27	0.1	29	0.7	26	0.3	28	0.2	0.2	0.2	10
Valencia	2.5	9	2.9	6	2.4	11	2.7	9				N/A
Total	100.0		100.0		100.0		100.0		100.0	100.0	100.0	

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

Table 12: Property Tax Obligations by New Mexico County 2017 Tax Year
Percent of Statewide Total and Rank

County	Total	Rank	Non-residential				Ad Valorem					
			Residential	Rank	Rank	Subtotal	Rank	Production	Equipment	Subtotal	Rank	
Bernalillo	38.1	1	47.0	1	30.0	1	41.0	1				N/A
Catron	0.1	32	0.1	27	0.2	33	0.1	31				N/A
Chaves	1.6	11	1.3	13	2.3	10	1.7	13	0.7	0.7	0.7	6
Cibola	0.6	21	0.4	24	1.1	17	0.6	21				N/A
Colfax	0.9	18	0.9	16	1.0	18	0.9	17	0.4	0.4	0.4	8
Curry	1.2	15	1.2	14	1.3	16	1.3	14				N/A
De Baca	0.1	33	0.0	32	0.3	32	0.1	33				N/A
Dona Ana	7.1	3	7.8	3	7.4	4	7.7	3				N/A
Eddy	4.9	7	1.5	11	5.4	6	2.9	7	31.4	33.0	31.7	2
Grant	1.0	17	0.7	19	0.8	21	0.7	20	5.0		4.2	5
Guadalupe	0.2	27	0.1	29	0.6	24	0.3	27				N/A
Harding	0.1	31	0.0	33	0.3	30	0.1	32	0.4	0.4	0.4	9
Hidalgo	0.2	29	0.0	31	0.6	27	0.2	29				N/A
Lea	6.2	4	1.6	9	6.5	5	3.3	6	44.4	46.8	44.8	1
Lincoln	1.7	9	1.9	7	1.7	13	1.9	9				N/A
Los Alamos	1.1	16	1.5	10	0.5	29	1.2	16				N/A
Luna	0.8	20	0.5	20	1.4	15	0.8	19				N/A
McKinley	1.7	10	0.8	17	3.6	8	1.8	10	0.0	0.0	0.0	13
Mora	0.2	30	0.1	28	0.3	31	0.2	30				N/A
Otero	1.6	13	1.7	8	1.8	12	1.7	11				N/A
Quay	0.3	28	0.2	26	0.6	26	0.3	26	0.0	0.0	0.0	12
Rio Arriba	1.6	12	0.9	15	1.6	14	1.2	15	7.4	7.8	7.5	4
Roosevelt	0.5	23	0.4	25	0.8	22	0.5	23	0.1	0.1	0.1	11
San Juan	5.2	6	3.3	5	7.7	3	4.9	5	9.4	9.8	9.5	3
San Miguel	0.8	19	0.8	18	1.0	19	0.9	18				N/A
Sandoval	6.1	5	7.5	4	4.6	7	6.5	4	0.6	0.7	0.6	7
Santa Fe	10.4	2	12.2	2	9.2	2	11.1	2				N/A
Sierra	0.4	25	0.4	22	0.6	25	0.5	25				N/A
Socorro	0.5	24	0.4	21	0.7	23	0.5	24				N/A
Taos	1.6	14	1.4	12	2.2	11	1.7	12				N/A
Torrance	0.6	22	0.4	23	1.0	20	0.6	22				N/A
Union	0.2	28	0.1	30	0.5	28	0.2	28	0.2	0.2	0.2	10
Valencia	2.4	8	2.6	6	2.4	9	2.6	8				N/A
Total	100.0		100.0		100.0		100.0		100.0	100.0	100.0	

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

Department of Finance and Administration
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Table 13: Net Taxable Value by New Mexico County 2017 Tax Year
Percent of County Total

County	Total	Non-			Ad Valorem		
		Residential	residential	Subtotal	Production	Equipment	Subtotal
Bernalillo	100.0	78.5	23.5	100.0	0.0	0.0	0.0
Catron	100.0	61.0	39.0	100.0	0.0	0.0	0.0
Chaves	100.0	53.8	43.5	97.3	2.3	0.5	2.7
Cibola	100.0	41.2	58.8	100.0	0.0	0.0	0.0
Colfax	100.0	60.9	35.1	96.0	3.4	0.6	4.0
Curry	100.0	61.9	38.1	100.0	0.0	0.0	0.0
De Baca	100.0	19.4	80.6	100.0	0.0	0.0	0.0
Dona Ana	100.0	68.9	31.1	100.0	0.0	0.0	0.0
Eddy	100.0	18.5	35.7	54.3	38.0	7.8	45.7
Grant	100.0	50.1	24.0	74.0	26.0	0.0	26.0
Guadalupe	100.0	21.2	78.8	100.0	0.0	0.0	0.0
Harding	100.0	5.5	75.6	81.1	15.8	3.1	18.9
Hidalgo	100.0	14.8	85.4	100.0	0.0	0.0	0.0
Lea	100.0	16.6	32.7	49.3	42.0	8.7	50.7
Lincoln	100.0	70.4	29.6	100.0	0.0	0.0	0.0
Los Alamos	100.0	86.3	13.7	100.0	0.0	0.0	0.0
Luna	100.0	43.2	56.8	100.0	0.0	0.0	0.0
McKinley	100.0	31.4	68.5	100.0	0.0	0.0	0.0
Mora	100.0	53.7	46.3	100.0	0.0	0.0	0.0
Otero	100.0	68.2	31.8	100.0	0.0	0.0	0.0
Quay	100.0	43.5	55.8	99.3	0.6	0.1	0.7
Rio Arriba	100.0	45.3	28.4	73.7	21.8	4.5	26.3
Roosevelt	100.0	45.1	53.4	98.5	1.2	0.2	1.5
San Juan	100.0	41.1	47.0	88.1	9.9	2.0	11.9
San Miguel	100.0	88.6	31.4	100.0	0.0	0.0	0.0
Sandoval	100.0	75.7	23.4	99.1	0.7	0.2	0.9
Santa Fe	100.0	78.4	23.6	100.0	0.0	0.0	0.0
Sierra	100.0	58.1	41.9	100.0	0.0	0.0	0.0
Socorro	100.0	51.9	48.1	100.0	0.0	0.0	0.0
Taos	100.0	61.8	38.2	100.0	0.0	0.0	0.0
Torrance	100.0	42.8	57.2	100.0	0.0	0.0	0.0
Union	100.0	22.3	72.2	94.5	4.6	0.9	5.5
Valencia	100.0	70.0	30.0	100.0	0.0	0.0	0.0
Average	100.0	60.7	31.3	92.0	6.7	1.3	8.0

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

Table 14: Property Tax Obligations by New Mexico County 2017 Tax Year
Percent of County Total

County	Total	Non-			Ad Valorem		
		Residential	residential	Subtotal	Production	Equipment	Subtotal
Bernalillo	100.0	74.0	26.0	100.0	0.0	0.0	0.0
Catron	100.0	57.3	42.7	100.0	0.0	0.0	0.0
Chaves	100.0	49.7	47.4	97.1	2.4	0.5	2.9
Cibola	100.0	38.9	61.1	100.0	0.0	0.0	0.0
Colfax	100.0	58.3	38.2	96.6	2.9	0.5	3.4
Curry	100.0	62.3	37.7	100.0	0.0	0.0	0.0
De Baca	100.0	20.5	79.5	100.0	0.0	0.0	0.0
Dona Ana	100.0	65.7	34.3	100.0	0.0	0.0	0.0
Eddy	100.0	17.9	36.7	54.7	37.6	7.7	45.3
Grant	100.0	42.3	27.6	69.9	30.1	0.0	30.1
Guadalupe	100.0	20.2	79.8	100.0	0.0	0.0	0.0
Harding	100.0	4.2	76.4	80.6	16.2	3.1	19.4
Hidalgo	100.0	13.0	87.0	100.0	0.0	0.0	0.0
Lea	100.0	15.3	34.7	50.0	41.5	8.5	50.0
Lincoln	100.0	66.9	33.1	100.0	0.0	0.0	0.0
Los Alamos	100.0	84.7	15.3	100.0	0.0	0.0	0.0
Luna	100.0	41.5	58.5	100.0	0.0	0.0	0.0
McKinley	100.0	29.8	70.2	100.0	0.0	0.0	0.0
Mora	100.0	45.4	54.6	100.0	0.0	0.0	0.0
Otero	100.0	62.5	37.5	100.0	0.0	0.0	0.0
Quay	100.0	40.4	59.0	99.4	0.5	0.1	0.6
Rio Arriba	100.0	34.8	32.9	67.8	26.7	5.5	32.2
Roosevelt	100.0	46.0	52.6	98.6	1.2	0.2	1.5
San Juan	100.0	38.3	49.0	87.3	10.5	2.2	12.7
San Miguel	100.0	60.6	39.4	100.0	0.0	0.0	0.0
Sandoval	100.0	74.3	25.0	99.3	0.6	0.1	0.7
Santa Fe	100.0	70.6	29.4	100.0	0.0	0.0	0.0
Sierra	100.0	56.0	44.0	100.0	0.0	0.0	0.0
Socorro	100.0	50.5	49.5	100.0	0.0	0.0	0.0
Taos	100.0	53.9	46.1	100.0	0.0	0.0	0.0
Torrance	100.0	42.9	57.1	100.0	0.0	0.0	0.0
Union	100.0	21.2	73.2	94.4	4.7	0.9	5.6
Valencia	100.0	66.4	33.6	100.0	0.0	0.0	0.0
Average	100.0	60.0	33.0	93.0	5.8	1.1	7.0

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

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Table 15: Obligations for County Operating Purposes, by County 2017 Tax Year

County	Total	Residential	Nonresidential	Subtotal	Ad Valorem		Subtotal
					Production	Equipment	
Bernalillo	\$125,944,153	\$85,507,197	\$40,436,958	\$125,944,153	\$0	\$0	\$0
Catron	\$1,359,192	\$762,620	\$596,572	\$1,359,192	\$0	\$0	\$0
Chaves	\$8,907,141	\$3,480,140	\$5,082,593	\$8,562,734	\$285,417	\$58,990	\$344,407
Cibola	\$3,289,991	\$1,126,000	\$2,163,991	\$3,289,991	\$0	\$0	\$0
Coffax	\$5,457,508	\$2,852,743	\$2,340,216	\$5,192,959	\$224,185	\$40,362	\$264,547
Curry	\$8,513,618	\$5,145,752	\$3,367,866	\$8,513,618	\$0	\$0	\$0
De Baca	\$775,342	\$182,228	\$613,115	\$775,342	\$0	\$0	\$0
Dona Ana	\$42,731,863	\$26,856,314	\$15,875,549	\$42,731,863	\$0	\$0	\$0
Eddy	\$28,584,145	\$3,821,160	\$9,974,729	\$13,795,890	\$10,598,006	\$2,170,249	\$12,768,255
Grant	\$7,667,292	\$2,656,611	\$2,405,680	\$5,062,291	\$2,605,001	\$0	\$2,605,001
Guadalupe	\$1,728,677	\$297,010	\$1,431,667	\$1,728,677	\$0	\$0	\$0
Harding	\$992,289	\$41,640	\$760,483	\$802,122	\$159,291	\$30,875	\$190,166
Hidalgo	\$1,948,253	\$230,409	\$1,718,844	\$1,948,253	\$0	\$0	\$0
Lea	\$35,912,148	\$4,130,540	\$12,477,246	\$16,607,786	\$16,004,535	\$3,299,827	\$19,304,362
Lincoln	\$7,703,402	\$4,468,856	\$3,234,746	\$7,703,402	\$0	\$0	\$0
Los Alamos	\$4,416,245	\$3,549,574	\$866,671	\$4,416,245	\$0	\$0	\$0
Luna	\$6,458,166	\$2,462,134	\$3,996,033	\$6,458,166	\$0	\$0	\$0
McKinley	\$8,524,336	\$1,643,844	\$6,877,944	\$8,521,788	\$1,920	\$628	\$2,548
Mora	\$1,289,599	\$520,723	\$768,876	\$1,289,599	\$0	\$0	\$0
Otero	\$9,738,313	\$5,336,887	\$4,401,426	\$9,738,313	\$0	\$0	\$0
Quay	\$1,837,588	\$706,236	\$1,216,666	\$1,922,902	\$12,250	\$2,438	\$14,688
Rio Arriba	\$9,475,270	\$2,294,785	\$3,731,030	\$6,025,815	\$2,861,764	\$587,690	\$3,449,454
Roosevelt	\$4,250,948	\$1,813,602	\$2,370,614	\$4,184,216	\$55,608	\$11,125	\$66,733
San Juan	\$25,479,101	\$8,793,581	\$13,308,215	\$22,101,796	\$2,804,030	\$573,274	\$3,377,305
San Miguel	\$4,321,319	\$2,112,506	\$2,208,813	\$4,321,319	\$0	\$0	\$0
Sandoval	\$25,242,101	\$16,611,136	\$8,327,838	\$24,938,974	\$243,682	\$59,464	\$303,127
Santa Fe	\$50,552,843	\$31,008,086	\$19,544,757	\$50,552,843	\$0	\$0	\$0
Sierra	\$3,330,082	\$1,765,789	\$1,564,293	\$3,330,082	\$0	\$0	\$0
Socorro	\$2,878,541	\$1,318,119	\$1,560,422	\$2,878,541	\$0	\$0	\$0
Taos	\$11,538,781	\$5,270,419	\$6,268,362	\$11,538,781	\$0	\$0	\$0
Torrance	\$4,734,585	\$1,958,568	\$2,778,017	\$4,734,585	\$0	\$0	\$0
Union	\$1,530,361	\$259,032	\$1,182,159	\$1,441,191	\$74,456	\$14,714	\$89,170
Valencia	\$11,844,899	\$6,784,373	\$5,080,525	\$11,844,899	\$0	\$0	\$0
Total	\$467,039,090	\$235,728,415	\$188,530,913	\$424,259,328	\$35,930,127	\$6,849,635	\$42,779,762

Per Capita Basis:
\$222.02

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

Table 16: Obligations for County Debt Service Purposes, by County 2017 Tax Year

County	Total	Residential	Nonresidential	Subtotal	Ad Valorem		Subtotal
					Production	Equipment	
Bernalillo	\$20,219,602	\$15,481,207	\$4,758,395	\$20,219,602	\$0	\$0	\$0
Catron	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chaves	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cibola	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Coffax	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Curry	\$0	\$0	\$0	\$0	\$0	\$0	\$0
De Baca	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dona Ana	\$465,007	\$320,318	\$144,689	\$465,007	\$0	\$0	\$0
Eddy	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grant	\$963,983	\$482,789	\$231,026	\$713,815	\$250,168	\$0	\$250,168
Guadalupe	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Harding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hidalgo	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lea	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lincoln	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Los Alamos	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Luna	\$0	\$0	\$0	\$0	\$0	\$0	\$0
McKinley	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Mora	\$256,224	\$137,551	\$118,673	\$256,224	\$0	\$0	\$0
Otero	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Quay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rio Arriba	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Roosevelt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
San Juan	\$0	\$0	\$0	\$0	\$0	\$0	\$0
San Miguel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sandoval	\$3,354,323	\$2,535,835	\$789,669	\$3,325,504	\$23,166	\$5,653	\$28,819
Santa Fe	\$14,849,635	\$11,348,072	\$3,501,563	\$14,849,635	\$0	\$0	\$0
Sierra	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Socorro	\$400,385	\$207,735	\$192,650	\$400,385	\$0	\$0	\$0
Taos	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Torrance	\$366,061	\$156,629	\$209,431	\$366,061	\$0	\$0	\$0
Union	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Valencia	\$1,244,208	\$871,207	\$373,001	\$1,244,208	\$0	\$0	\$0
Total	\$42,119,428	\$31,521,344	\$10,319,096	\$41,840,441	\$273,334	\$5,653	\$278,987

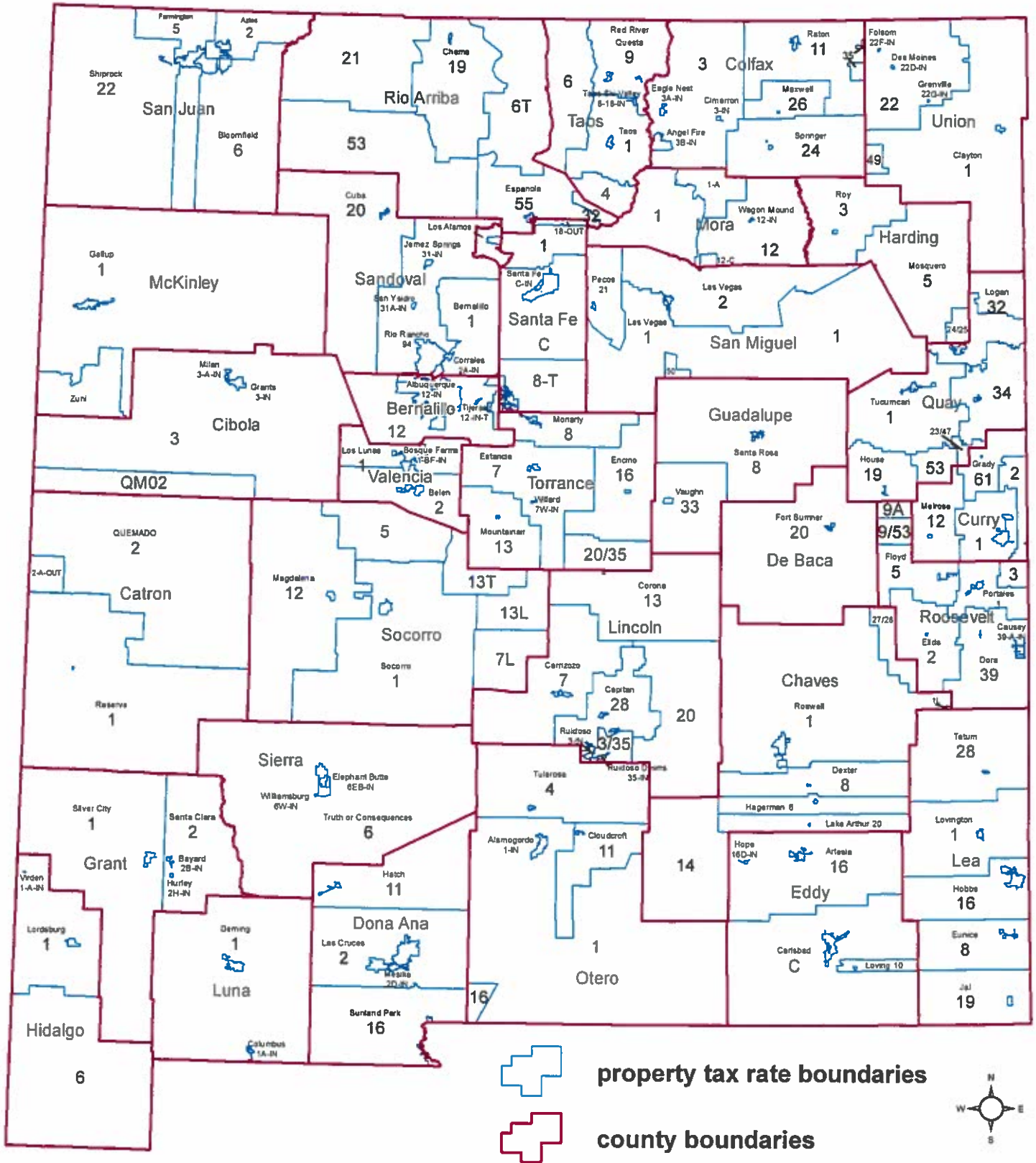
Information source: compiled from rate certificate files issued by the NM Department of Finance and Administration.



Property Tax Rate Boundaries

State of New Mexico

Tax Year 2017



This layer represents boundaries for New Mexico property tax district categories as identified on the "Certificate of Property Tax Rates" published for each of the State's thirty-three counties by the Department of Finance and Administration's Budget and Finance Bureau.

"Certificate of Property Tax Rates" may be viewed at:
http://nmdfa.state.nm.us/Certificate_of_Property_Tax.aspx

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 New Mexico Taxation and Revenue Department
 Information Technology Division - 505.231.5948

Department of Finance and Administration
Property Tax Facts

2017 Tax Year

Table 17
Property Tax Rates by Location **2017 Tax Year**

County	Municipality	Tax District	Residential	Non-Residential	Production & Equipment	County	Municipality	Tax District	Residential	Non-Residential	Production & Equipment		
Bernalillo	Albuquerque	12 In	41.681	48.833		Eddy	Artesia	18 In	18.577	21.375	21.375		
		Los Ranchos	12 In	31.464	38.313			(continued)	Hope	16D In	22.605	29.025	
	Tijeras	12 In	31.335	37.538					C Out	19.501	22.645	22.645	
	Corrales	2A In	0.522	0.522					10 Out	21.444	23.783	23.783	
	Rio Rancho	R1-A NR	N/A	45.014					18 Out	18.577	21.375	21.375	
	Edgewood	12 Out	33.464	38.313			Grant	Silver City	1 IN	17.698	24.134		
	(unincorporated)	12 Out	30.464	35.313						2H IN	18.835	24.178	
	8T	26.782	30.712			Bayard		2B IN	18.803	25.451			
	24 Out	26.782	30.712			Santa Clara		2C IN	18.205	24.823			
Catron	Reserve	1 In	20.272	22.877				1 OUT	15.060	20.824	20.824		
		1 Out	18.336	20.652				2 OUT	17.539	23.228	23.228		
		2 Out	15.703	17.982		Guadalupe	Santa Rosa Vaughn	8 IN	28.295	32.437			
2A Out	15.703	17.982			33 IN			28.168	31.900				
Chaves	Roswell	1 in	22.575	28.312				8 OUT	23.842	27.499			
		Hagerman	6 in	16.543	21.888				33 OUT	21.516	24.250		
	Dexter	8 in	20.907	26.711		Harding	Roy Mosquero	3 IN	17.989	21.657			
	Lake Arthur	20 In R	23.124	27.733					5 IN	24.385	28.126		
		1 Out R	16.358	21.108	20.842			3 OUT	16.552	19.432	19.432		
		8 Out	15.859	20.663	20.397			5 OUT	23.125	25.914	25.914		
		8 Out	20.782	25.486	25.265			24/25	17.324	19.937			
	20 Out	21.109	25.693	26.450	Hidalgo	Lordsburg	1 IN	22.129	25.652				
	14	13.666	18.476	19.210				Virden	1A IN	20.797	24.585		
	27/28	8.850	13.377					1 OUT	18.890	22.427			
	28	N/A	N/A	14.210				1A OUT	19.690	22.427			
	1L	17.458	23.641				6	13.045	15.660				
Cibola	Grants	3 In	33.666	37.345		Lea	Lovington	1 IN	30.858	38.315			
		Milan	3A In	31.893	40.440					Eunice	8 IN	33.583	41.447
		3 Out	29.316	32.780			Hobbs	16 IN	27.620	34.831	34.831		
Colfax	Cimarron	Qmo2	19.018	22.232				Jal	19 in	28.614	33.736	33.736	
		Eagle Nest	3 In	22.879	27.091				Tatum	28 IN	26.138	32.650	
	Angel Fire	3A In	19.394	24.183				1 OUT	27.159	32.665	32.665		
	Raton	3B In	26.260	32.174				8 OUT	28.224	33.797	33.797		
	Springer	11 in	19.651	24.977				18 OUT	23.720	29.276	29.276		
	Maxwell	24 In	29.381	35.678				19 OUT	20.798	26.086	26.086		
		28 In	25.691	32.077				28 OUT	23.048	28.625	28.625		
	3 Out	17.728	20.958	20.958	Lincoln	Ruidoso	3 IN	28.553	31.819				
	11 Out	14.058	17.327	17.327				Ruidoso Downs	35 IN	29.003	35.500		
	24 Out	24.101	26.194					Carrizozo	7 IN	25.724	29.181		
	26 Out	20.268	24.427					Corona	13 IN	20.238	24.608		
	35	10.871	14.210					Capitan	28 IN	19.093	23.995		
Curry	Clovis	1 In	23.401	24.410					3/35 OUT	21.897	25.741		
		Texico	2 In	22.056		22.902				7 OUT	19.428	23.326	
	Melrose	12 In	18.694	19.624				13 OUT	16.444	20.183			
	Grady	61 In	25.002	27.362				20	21.649	25.388			
	1 Out	20.052	20.731				28 OUT	15.879	19.770				
	2 Out	20.132	20.677		Los Alamos	Los Alamos	1	25.233	28.708				
	12 Out	16.781	17.417						1 IN	23.449	25.926		
	61 Out	19.095	19.712		Luna	Derning	1A IN	22.249	28.523				
De Baca	Fort Sumner	20 In	24.187	23.317						1 OUT	19.119	21.451	
		20 Out	22.318	21.304		McKinley	Gallup	1 IN	34.163	41.755			
Dona Ana	Las Cruces	2 In	28.743	32.147						1 OUT	28.884	32.779	32.779
		Mesilla	2D In	23.077	27.367				Zuni	18.782	24.460		
	Sunland Park	18 In	35.074	38.378		Mora	Wagon Mound	12 IN	23.469	29.454			
	Hatch	11 In	30.110	33.233						1	15.969	21.639	
	Anthony	18In	28.677	31.728						12 OUT	18.179	24.040	
		2 Out	22.041	25.027				12C	24.409	30.386			
		11 Out	24.847	27.777				1-A	18.179	24.040			
	16 Out	28.677	31.728										
Eddy	Carlsbad	C In	24.409	28.870	28.870								
		Loving	10 In	23.032	25.962								

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

Department of Finance and Administration
Property Tax Facts

2017 Tax Year

Table 17
Property Tax Rates by Location (Continued) 2017 Tax Year

County	Municipality	Tax District	Residential	Non-Residential	Production & Equipment	County	Municipality	Tax District	Residential	Non-Residential	Production & Equipment
Otero	Alamogordo	1 IN	24.458	32.385		San Miguel		1 OUT	21.440	29.222	
	Tularosa	4 IN	24.124	31.987		(continued)		2 OUT	20.835	28.557	
	Cloudcroft	11 IN	16.525	23.378				21 OUT	11.748	18.497	
		1 OUT	17.739	23.483				50	15.653	23.249	
		4 OUT	18.965	24.337		Santa Fe	Santa Fe	C IN	24.685	33.117	
		11 OUT	15.661	21.170			Espanola	18 IN	20.714	29.090	
		16	26.228	31.620			Edgewood	8T IN	24.687	30.905	
Quay	Tucumcari	1 IN	25.408	33.459			Edgewood	8T-A IN	22.843	29.061	
	House	19 IN	21.153	27.383				C OUT	22.266	29.140	
	Logan	32 IN	25.738	27.711				1	20.816	27.157	
	San Jon	34 IN	22.534	27.969				8T	19.843	28.061	
		1 OUT	21.444	25.809				18 OUT	17.378	23.506	
		19 OUT	17.065	19.733		Sierra	T or C	6 IN	22.605	25.553	
		32 OUT	18.285	20.937			Williamsburg	6W IN	22.736	25.552	
		34 OUT	17.528	20.319			Elephant Butte	6 EB	25.367	27.553	
		23/47	19.018	21.712				6 OUT	21.142	23.328	
		33	18.285	20.937	20.937	Socorro	Socorro	1 IN	31.584	34.920	
		53	16.704	19.417			Magdalena	12 IN	28.252	32.325	
Rio Arriba	Chama	19 IN	25.172	33.262				1 OUT	26.340	29.107	
	Espanola	45 IN	21.609	31.217				12 OUT	27.474	30.158	
		19 OUT	21.380	28.872				5	28.982	31.919	
		21	29.222	36.967	36.967			7L	23.935	26.689	
		45 OUT	18.273	25.833				13L	20.951	23.546	
		53	12.417	19.960	19.960			13T	23.075	25.741	
		6T	17.035	24.242		Taos	Taos	1 IN	17.893	24.837	
		32	16.436	24.094			Questa	9 IN	18.165	24.474	
Roosevelt	Portales	1 IN	24.497	25.848			Red River	9RR IN	22.199	29.044	
	Elida	2 IN	15.709	17.255			Taos Ski Valley	8-18 IN	22.950	27.249	
	Floyd	5 IN	16.126	17.667				1 OUT	15.300	20.412	
	Causey	39A IN	24.665	26.566				1A	15.300	20.412	
	Dora	39 IN	24.643	26.581				4	14.451	20.227	
		1 OUT	21.684	22.857				6	15.050	20.375	
		2 OUT	14.210	15.526	15.710			9 OUT	14.043	19.502	
		5 OUT	14.414	15.625	13.210	Torrance	Estancia	7 IN	23.015	22.500	
		39 OUT	23.198	24.341	24.426		Willard	7W IN	26.448	28.654	
		3	21.510	22.592			Moriarty	8 IN	26.217	26.230	
		9/53	18.159	19.332			Mountainair	13 IN	25.790	27.280	
		9A	18.520	19.648			Encino	16 IN	21.912	22.817	
Sandoval	Bernalillo	1 IN	23.534	30.372				7 OUT	21.461	22.068	
	Cuba	20 IN	24.831	32.586				8 OUT	23.992	24.832	
	Jemez Springs	31 IN	23.898	28.801				13 OUT	20.152	20.922	
	San Ysidro	31A IN	26.098	28.812				16 OUT	20.223	20.894	
	Corrales	2A IN	27.329	34.941				20 / 35	18.028	18.727	
	Rio Rancho	94 IN	32.863	37.435		Union	Clayton	1 IN	23.878	27.206	
	Edgewood	1 OUT	23.366	27.647			Des Moines	22D IN	17.808	22.121	
	(unincorporated)	1 OUT	20.366	24.647			Folsom	22F IN	16.813	22.685	
		20 OUT	21.092	25.083	25.376		Grenville	22G IN	20.615	24.839	
		31 out	20.007	23.787				1 OUT	19.269	22.353	22.353
		2AC IN	27.268	34.880				22 OUT	14.044	17.260	
		94 OUT	23.320	27.734				49	23.024	26.994	
San Juan	Aztec	2 IN	28.522	34.560	34.560	Valencia	Los Lunas	1 IN	33.103	39.321	
	Farmington	5 IN	22.936	27.125	27.132		Bosque Farms	1-BF IN	27.465	32.903	
	Bloomfield	6 IN	28.651	34.310	34.310		Belen	2 IN	30.290	35.958	
	Bloomfield	61/20	29.758	35.587			Peralta	PR IN	27.676	33.582	
	Kirtland	22 IN	21.129	24.283			Rio Communities	1RC IN	24.323	29.788	
		2 OUT	24.131	27.687	27.687			1 OUT	24.819	30.582	
		5 OUT	21.542	24.907	24.907			2 OUT	21.611	27.076	
		6 OUT	23.024	26.410	26.410			3LL OUT	24.819	30.582	
		22 OUT	21.129	24.283	24.283			3BN OUT	21.611	27.076	
San Miguel	Las Vegas	1 IN	28.080	36.872				PR OUT	24.819	30.582	
	Las Vegas	2 IN	27.475	36.207				1RC OUT	21.611	27.076	
	Pecos	21 IN	12.180	19.866							

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

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

Municipality	County	Municipality	County	Municipality	County
Alamogordo	Otero	Estancia	Torrance	Pecos	San Miguel
Albuquerque	Bernalillo	Eunice	Lea	Peralta	Valencia
Anthony	Dona Ana	Farmington	San Juan	Portales	Roosevelt
Angel Fire	Colfax	Floyd	Roosevelt	Questa	Taos
Artesia	Eddy	Folsom	Union	Raton	Colfax
Aztec	San Juan	Fort Sumner	De Baca	Red River	Taos
Bayard	Grant	Gallup	McKinley	Reserve	Catron
Belen	Valencia	Grady	Curry	Rio Communities	Valencia
Bernalillo	Sandoval	Grants	Cibola	Rio Rancho ³	Sandoval
Bloomfield	San Juan	Grenville	Union	Roswell	Chaves
Bosque Farms	Valencia	Hagerman	Chaves	Roy	Harding
Capitan	Lincoln	Hatch	Dona Ana	Ruidoso	Lincoln
Carlsbad	Eddy	Hobbs	Lea	Ruidoso Downs	Lincoln
Carrizozo	Lincoln	Hope	Eddy	San Jon	Quay
Causey	Roosevelt	House	Quay	San Ysidro	Sandoval
Chama	Rio Arriba	Hurley	Grant	Santa Clara	Grant
Cimarron	Colfax	Jal	Lea	Santa Fe	Santa Fe
Clayton	Union	Jemez Springs	Sandoval	Santa Rosa	Guadalupe
Cloudcroft	Otero	Kirtland	San Juan	Silver City	Grant
Clovis	Curry	Lake Arthur	Chaves	Socorro	Socorro
Columbus	Luna	Las Cruces	Dona Ana	Springer	Colfax
Corona	Lincoln	Las Vegas	San Miguel	Sunland Park	Dona Ana
Corrales	Sandoval	Logan	Quay	T or C	Sierra
Cuba	Sandoval	Lordsburg	Hidalgo	Taos	Taos
Deming	Luna	Los Alamos	Los Alamos	Taos Ski Valley	Taos
Des Moines	Union	Los Lunas	Valencia	Tatum	Lea
Dexter	Chaves	Los Ranchos	Bernalillo	Texico	Curry
Dora	Roosevelt	Loving	Eddy	Tijeras	Bernalillo
Eagle Nest	Colfax	Lovington	Lea	Tucumcari	Quay
Edgewood ¹	Bernalillo	Magdalena	Socorro	Tularosa	Otero
Edgewood ¹	Sandoval	Maxwell	Colfax	Vaughn	Guadalupe
Edgewood	Santa Fe	Melrose	Curry	Virden	Hidalgo
Elephant Butte	Sierra	Mesilla	Dona Ana	Wagon Mound	Mora
Elida	Roosevelt	Milan	Cibola	Willard	Torrance
Encino	Torrance	Moriarty	Torrance	Williamsburg	Sierra
Espanola	Rio Arriba	Mosquero	Harding		
Espanola ²	Santa Fe	Mountainair	Torrance		

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

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

³A small portion – less than 1% of Rio Rancho's net taxable value – is in Bernalillo County.

Department of Finance and Administration
 Property Tax Facts 2017 Tax Year

Table 19
Municipal Operating Rates Imposed and Remaining Authority 2017 Tax Year

Municipality	Residential	Non-Residential	Rate Imposed	Remaining Authority ¹	Municipality	Residential	Non-Residential	Rate Imposed	Remaining Authority ¹
Alamogordo	4.881	7.064	7.064	0.586	Las Cruces	4.732	5.120	5.120	2.530
Albuquerque	6.241	6.544	6.544	1.106	Las Vegas	6.640	7.650	7.650	0.000
Angel Fire	4.966	7.650	7.650	0.000	Logan	7.453	6.774	7.650	0.000
Anthony*	0.000	0.000	0.000	7.650	Lordsburg	2.439	3.225	3.225	4.425
Artesia*	0.000	0.000	0.000	7.650	Los Alamos	3.875	3.998	3.998	3.652
Aztec	4.391	6.873	6.873	0.777	Los Lunas	7.195	7.650	7.650	0.000
Bayard	1.264	2.225	2.225	5.425	Los Ranchos*	0.000	0.000	0.000	7.650
Belen	5.434	5.637	7.650	0.000	Loving	1.588	2.179	2.225	5.425
Bernalillo	3.168	5.725	5.725	1.925	Lovington	3.699	5.650	5.650	2.000
Bloomfield	4.727	7.000	7.000	0.650	Magdalena	0.778	2.167	2.225	5.425
Bosque Farms	2.646	2.321	4.225	3.425	Maxwell	5.423	7.650	7.650	0.000
Capitan	3.214	4.225	4.225	3.425	Melrose	1.913	2.207	2.225	5.425
Carlsbad	4.908	6.225	6.225	1.425	Mesilla	1.036	2.340	2.340	5.310
Carrizozo	6.296	5.855	7.225	0.425	Milan	2.577	7.650	7.650	0.000
Causey	1.467	2.225	2.225	5.425	Moriarty	2.225	1.398	2.225	5.425
Chama	3.792	4.390	5.225	2.425	Mosquero	1.260	2.212	2.225	5.425
Cimarron	5.151	6.133	7.650	0.000	Mountainair	5.638	6.358	7.650	0.000
Clayton	4.609	4.853	4.938	2.712	Pecos	0.432	1.369	2.225	5.425
Cloudcroft	0.864	2.208	2.225	5.425	Peralta	2.857	3.000	3.000	4.650
Clovis	3.349	3.679	3.725	3.925	Portales	2.813	2.991	3.225	4.425
Columbus	3.130	7.072	7.650	0.000	Questa	4.122	4.972	5.225	2.425
Corona	3.794	4.425	4.425	3.225	Raton	5.593	7.650	7.650	0.000
Corrales	3.993	6.550	6.870	0.780	Red River	5.994	7.380	7.650	0.000
Cuba	3.739	7.503	7.650	0.000	Reserve	1.936	2.225	2.225	5.425
Deming	4.330	4.475	4.475	3.175	Rio Communities	2.712	2.712	2.750	4.900
Des Moines	3.764	4.861	4.938	2.712	Rio Rancho	7.492	7.650	7.650	0.000
Dexter	1.125	2.225	2.225	5.425	Roswell	6.663	7.650	7.650	0.000
Dora	1.445	2.220	2.225	5.425	Roy	1.417	2.225	2.225	5.425
Eagle Nest	1.666	3.225	3.225	4.425	Ruidoso	5.149	4.571	6.368	1.282
Edgewood	3.000	3.000	3.000	4.650	Ruidoso Downs	4.997	7.650	7.650	0.000
Elephant Butte	4.225	4.225	4.225	3.425	San Jon	5.006	7.650	7.650	0.000
Elida	1.499	1.729	2.225	5.425	San Ysidro	6.091	5.025	7.650	0.000
Encino	1.689	1.923	2.225	5.425	Santa Clara	0.666	1.597	2.225	5.425
Espanola	3.336	5.584	7.650	0.000	Santa Fe	1.625	3.183	3.183	4.467
Estancia	1.554	0.432	2.225	5.425	Santa Rosa	4.453	4.938	4.938	2.712
Eunice	5.359	7.650	7.650	0.000	Silver City	2.638	3.310	3.825	3.825
Farmington	1.394	2.218	2.225	5.425	Socorro	5.244	5.813	5.813	1.837
Floyd	1.712	2.042	2.225	5.425	Springer	5.280	7.484	7.650	0.000
Folsom	2.769	5.425	5.425	2.225	Sunland Park	6.397	7.650	7.650	0.000
Fort Sumner	1.869	2.013	2.225	5.425	T or C	1.463	2.225	2.225	5.425
Gallup	5.743	7.650	7.650	0.000	Taos	2.593	4.225	4.225	3.425
Grady	5.856	7.650	7.650	0.000	Taos Ski Valley	7.650	6.837	7.650	0.000
Grants	4.340	4.555	4.555	3.095	Tatum	3.090	4.225	4.225	3.425
Grenville	6.471	7.467	7.650	0.000	Texico	1.924	2.225	2.225	5.425
Hagerman	1.684	2.225	2.225	5.425	Tijeras	0.871	2.225	2.225	5.425
Hatch	5.263	5.456	5.500	2.150	Tucumcari	3.964	7.650	7.650	0.000
Hobbs	3.900	5.555	5.555	2.095	Tularosa	5.159	7.650	7.650	0.000
Hope	4.028	7.650	7.650	0.000	Vaughn	7.650	7.650	7.650	0.000
House	4.088	7.650	7.650	0.000	Virgen	1.107	2.158	2.225	5.425
Hurley	1.296	0.950	2.225	5.425	Wagon Mound	5.290	5.414	7.650	0.000
Jai	5.816	7.650	7.650	0.000	Willard	4.987	4.586	5.225	2.425
Jemez Springs	3.889	5.014	5.950	1.700	Williamsburg	1.594	2.224	2.225	5.425
Kirtland*	0.000	0.000	0.000	7.650					
Lake Arthur	2.015	2.040	2.225	5.425					
					Average (unweighted)	3.556	4.561	4.851	2.799

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

¹The imposed rate less the 7.65 mill maximum rate allowed by New Mexico statutes.

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

Department of Finance and Administration
Property Tax Facts 2017 Tax Year

Table 20
Net Taxable Value by Municipality 2017 Tax Year

Municipality	Total	Residential Values	Nonresidential Values	Subtotal	Ad Valorem Production	Equipment	Subtotal
Alamogordo	\$570,594,941	\$418,339,365	\$152,255,576	\$570,594,941			
Albuquerque	\$13,143,779,520	\$9,954,439,167	\$3,189,340,353	\$13,143,779,520			
Angel Fire	\$270,200,713	\$203,080,275	\$67,120,438	\$270,200,713			
Anthony	\$73,279,291	\$50,849,107	\$22,430,184	\$73,279,291			
Artesia	\$404,001,259	\$138,175,823	\$265,806,299	\$403,982,122	\$16,942	\$2,195	\$19,137
Aztec	\$126,599,469	\$87,903,045	\$37,912,426	\$125,815,471	\$662,061	\$121,936	\$783,998
Bayard	\$20,477,286	\$16,164,951	\$4,312,335	\$20,477,286			
Belen	\$139,048,607	\$73,245,986	\$65,802,621	\$139,048,607			
Bernalillo	\$188,178,872	\$128,270,321	\$59,908,551	\$188,178,872			
Bloomfield	\$151,336,094	\$78,287,411	\$74,731,151	\$151,018,562	\$278,424	\$39,108	\$317,532
Bosque Farms	\$93,305,170	\$78,434,270	\$14,870,900	\$93,305,170			
Capitan	\$23,343,320	\$17,853,648	\$5,489,672	\$23,343,320			
Carlsbad	\$532,602,181	\$343,600,388	\$188,296,028	\$531,896,416	\$607,458	\$98,307	\$705,765
Carrizozo	\$15,032,116	\$7,895,290	\$7,136,826	\$15,032,116			
Causey	\$1,141,362	\$320,361	\$821,001	\$1,141,362			
Chama	\$25,348,601	\$14,473,602	\$10,874,999	\$25,348,601			
Cimarron	\$13,246,420	\$8,981,803	\$4,264,617	\$13,246,420			
Clayton	\$31,732,570	\$18,164,993	\$13,567,577	\$31,732,570			
Cloudcroft	\$53,517,806	\$40,385,826	\$13,131,980	\$53,517,806			
Clovis	\$604,970,354	\$445,905,853	\$159,064,501	\$604,970,354			
Columbus	\$15,886,207	\$10,367,746	\$5,518,461	\$15,886,207			
Corona	\$3,872,794	\$1,808,588	\$2,264,206	\$3,872,794			
Corrales	\$369,534,752	\$328,739,663	\$40,795,089	\$369,534,752			
Cuba	\$11,198,970	\$3,479,132	\$7,719,838	\$11,198,970			
Deming	\$254,042,936	\$137,800,748	\$116,242,188	\$254,042,936			
Des Moines	\$2,278,223	\$917,445	\$1,360,778	\$2,278,223			
Dexter	\$10,923,847	\$8,152,048	\$2,771,799	\$10,923,847			
Dora	\$1,022,440	\$710,947	\$311,493	\$1,022,440			
Eagle Nest	\$17,345,846	\$11,534,449	\$5,811,397	\$17,345,846			
Edgewood	\$142,661,340	\$105,409,928	\$37,251,412	\$142,661,340			
Elephant Butte	\$60,964,868	\$42,845,803	\$18,119,065	\$60,964,868			
Elida	\$2,335,007	\$1,240,524	\$1,094,483	\$2,335,007			
Encino	\$1,825,224	\$411,357	\$1,413,867	\$1,825,224			
Espanola	\$179,508,008	\$102,554,545	\$76,953,463	\$179,508,008			
Estancia	\$24,188,077	\$6,713,025	\$17,475,052	\$24,188,077			
Eunice	\$34,481,957	\$18,891,292	\$11,992,265	\$30,883,557	\$3,047,238	\$551,162	\$3,598,400
Farmington	\$1,179,650,202	\$758,861,955	\$418,157,094	\$1,177,019,049	\$2,200,370	\$430,783	\$2,631,153
Floyd	\$921,636	\$584,652	\$336,984	\$921,636			
Folsom	\$1,050,155	\$534,295	\$515,860	\$1,050,155			
Fort Sumner	\$12,115,266	\$6,331,542	\$5,783,724	\$12,115,266			
Gallup	\$344,601,799	\$200,950,370	\$143,651,429	\$344,601,799			
Grady	\$678,232	\$532,719	\$145,513	\$678,232			
Grants	\$121,333,885	\$65,016,054	\$56,317,831	\$121,333,885			
Grenville	\$637,335	\$122,477	\$514,858	\$637,335			
Hagerman	\$6,869,069	\$4,669,258	\$2,199,811	\$6,869,069			
Hatch	\$18,348,512	\$7,928,807	\$10,419,705	\$18,348,512			
Hobbs	\$624,698,128	\$323,470,506	\$263,601,607	\$587,072,113	\$31,623,125	\$6,002,890	\$37,626,015
Hope	\$2,924,147	\$726,599	\$2,197,548	\$2,924,147			
House	\$952,667	\$536,654	\$416,013	\$952,667			
Hurley	\$11,595,450	\$10,017,693	\$1,577,757	\$11,595,450			
Jal	\$25,896,001	\$10,574,885	\$14,887,940	\$25,462,825	\$365,185	\$67,991	\$433,176
Jemez Springs	\$11,808,495	\$5,324,026	\$6,484,469	\$11,808,495			
Kirtland	\$20,536,712	\$10,967,236	\$9,569,476	\$20,536,712			
Lake Arthur	\$2,199,683	\$1,510,968	\$688,715	\$2,199,683			

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

Department of Finance and Administration
Property Tax Facts

2017 Tax Year

Table 20
Net Taxable Value by Municipality (Continued) **2017 Tax Year**

Municipality	Total	Residential Values	Nonresidential Values	Subtotal	Ad Valorem* Production	Equipment	Subtotal
Las Cruces	\$2,283,619,894	\$1,583,095,953	\$700,523,941	\$2,283,619,894			
Las Vegas	\$206,386,975	\$135,687,203	\$70,699,772	\$206,386,975			
Logan	\$32,893,048	\$23,193,417	\$9,699,631	\$32,893,048			
Lordsburg	\$34,449,327	\$10,988,339	\$23,460,988	\$34,449,327			
Los Alamos	\$714,067,416	\$616,138,460	\$97,928,956	\$714,067,416			
Los Lunas	\$366,501,298	\$272,860,779	\$93,640,519	\$366,501,298			
Los Ranchos	\$260,719,899	\$233,367,279	\$27,352,620	\$260,719,899			
Loving	\$10,904,156	\$6,183,619	\$4,720,537	\$10,904,156			
Lovington	\$104,822,021	\$74,422,537	\$30,399,484	\$104,822,021			
Magdalena	\$6,470,870	\$4,394,147	\$2,076,723	\$6,470,870			
Maxwell	\$2,770,915	\$1,666,549	\$1,104,366	\$2,770,915			
Melrose	\$7,777,605	\$4,196,341	\$3,581,264	\$7,777,605			
Mesilla	\$64,354,780	\$51,889,525	\$12,465,255	\$64,354,780			
Milan	\$30,420,391	\$9,735,411	\$20,684,980	\$30,420,391			
Moriarty	\$48,526,192	\$16,955,706	\$31,570,486	\$48,526,192			
Mosquero	\$972,807	\$548,953	\$423,854	\$972,807			
Mountainair	\$10,207,790	\$6,345,035	\$3,862,755	\$10,207,790			
Pecos	\$22,155,161	\$18,186,012	\$3,969,149	\$22,155,161			
Peralta	\$61,461,633	\$55,797,924	\$5,663,709	\$61,461,633			
Portales	\$157,376,142	\$111,815,852	\$45,560,290	\$157,376,142			
Questa	\$37,406,542	\$19,956,806	\$17,449,736	\$37,406,542			
Raton	\$101,397,859	\$60,867,865	\$40,529,994	\$101,397,859			
Red River	\$59,266,763	\$37,724,801	\$21,541,962	\$59,266,763			
Reserve	\$6,244,620	\$2,913,193	\$3,331,427	\$6,244,620			
Rio Communities	\$86,863,897	\$75,666,141	\$11,197,756	\$86,863,897			
Rio Rancho	\$2,107,784,365	\$1,712,430,103	\$395,354,262	\$2,107,784,365			
Roswell	\$714,616,101	\$475,897,962	\$238,718,139	\$714,616,101			
Roy	\$1,905,476	\$1,210,512	\$694,964	\$1,905,476			
Ruidoso	\$519,583,911	\$377,749,669	\$141,834,242	\$519,583,911			
Ruidoso Downs	\$48,939,341	\$27,834,311	\$21,105,030	\$48,939,341			
San Jon	\$2,558,483	\$1,102,915	\$1,455,568	\$2,558,483			
San Ysidro	\$3,816,807	\$1,688,828	\$2,127,979	\$3,816,807			
Santa Clara	\$15,597,636	\$11,937,518	\$3,660,118	\$15,597,636			
Santa Fe	\$4,034,650,793	\$2,904,865,275	\$1,129,785,518	\$4,034,650,793			
Santa Rosa	\$49,046,918	\$16,402,349	\$32,644,569	\$49,046,918			
Silver City	\$209,116,328	\$138,693,486	\$70,422,842	\$209,116,328			
Socorro	\$114,011,155	\$78,342,695	\$35,668,460	\$114,011,155			
Springer	\$11,134,863	\$7,807,142	\$3,327,721	\$11,134,863			
Sunland Park	\$245,787,553	\$150,555,158	\$95,232,395	\$245,787,553			
T or C	\$101,255,176	\$61,631,676	\$39,623,500	\$101,255,176			
Taos	\$321,205,128	\$167,062,748	\$154,142,380	\$321,205,128			
Taos Ski Valley	\$72,223,425	\$28,839,021	\$43,384,404	\$72,223,425			
Tatum	\$7,879,112	\$4,121,711	\$3,757,401	\$7,879,112			
Texico	\$8,280,533	\$4,713,443	\$3,567,090	\$8,280,533			
Tijeras	\$12,686,426	\$8,272,324	\$4,414,102	\$12,686,426			
Tucumcari	\$72,212,487	\$34,035,609	\$38,176,878	\$72,212,487			
Tularosa	\$33,384,214	\$24,604,639	\$8,779,575	\$33,384,214			
Vaughn	\$8,449,886	\$2,104,696	\$6,345,190	\$8,449,886			
Virden	\$995,409	\$713,097	\$282,312	\$995,409			
Wagon Mound	\$5,740,586	\$2,361,416	\$3,379,170	\$5,740,586			
Willard	\$1,658,851	\$810,208	\$848,643	\$1,658,851			
Williamsburg	\$5,422,862	\$4,180,018	\$1,242,844	\$5,422,862			
Totals	\$33,448,605,649	\$23,997,375,797	\$9,405,114,675	\$33,402,490,472	\$38,800,805	\$7,314,372	\$46,115,177

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

*Blank values should be considered zero.

Department of Finance and Administration
Property Tax Facts 2017 Tax Year

Table 21
Obligations for Municipal Operating Purposes by Municipality 2017 Tax Year

Municipality	Total	Residential	Nonresidential	Subtotal	Ad Valorem		
					Production	Equipment	Subtotal
Alamogordo	\$3,117,448	\$2,041,914	\$1,075,533	\$3,117,448			
Albuquerque	\$82,996,698	\$62,125,655	\$20,871,043	\$82,996,698			
Angel Fire	\$1,521,968	\$1,008,497	\$513,471	\$1,521,968			
Anthony*							
Artesia*							
Aztec	\$651,943	\$385,982	\$260,572	\$646,554	\$4,550	\$838	\$5,388
Bayard	\$30,027	\$20,432	\$9,595	\$30,027			
Belen	\$768,948	\$398,019	\$370,929	\$768,948			
Bernalillo	\$749,337	\$406,360	\$342,976	\$749,337			
Bloomfield	\$885,951	\$360,611	\$523,118	\$883,729	\$1,949	\$274	\$2,223
Bosque Farms	\$242,052	\$207,537	\$34,515	\$242,052			
Capitan	\$80,575	\$57,382	\$23,194	\$80,575			
Carlsbad	\$2,862,927	\$1,686,391	\$1,172,143	\$2,858,533	\$3,781	\$612	\$4,393
Carrizozo	\$91,495	\$49,709	\$41,786	\$91,495			
Causey	\$2,297	\$470	\$1,827	\$2,297			
Chama	\$102,625	\$54,884	\$47,741	\$102,625			
Cimarron	\$72,420	\$46,265	\$26,155	\$72,420			
Clayton	\$149,566	\$83,722	\$65,843	\$149,566			
Cloudcroft	\$63,889	\$34,893	\$28,995	\$63,889			
Clovis	\$2,078,537	\$1,493,339	\$585,198	\$2,078,537			
Columbus	\$71,478	\$32,451	\$39,027	\$71,478			
Corona	\$16,122	\$6,103	\$10,019	\$16,122			
Corrales	\$1,579,865	\$1,312,657	\$267,208	\$1,579,865			
Cuba	\$70,930	\$13,008	\$57,922	\$70,930			
Deming	\$1,116,861	\$596,677	\$520,184	\$1,116,861			
Des Moines	\$10,068	\$3,453	\$6,615	\$10,068			
Dexter	\$15,338	\$9,171	\$6,167	\$15,338			
Dora	\$1,719	\$1,027	\$692	\$1,719			
Eagle Nest	\$37,958	\$19,216	\$18,742	\$37,958			
Edgewood	\$427,984	\$316,230	\$111,754	\$427,984			
Elephant Butte	\$257,577	\$181,024	\$76,553	\$257,577			
Elida	\$3,752	\$1,860	\$1,892	\$3,752			
Encino	\$3,414	\$695	\$2,719	\$3,414			
Espanola	\$771,830	\$342,122	\$429,708	\$771,830			
Espanola	\$17,981	\$10,432	\$7,549	\$17,981			
Eunice	\$220,507	\$101,238	\$91,741	\$192,979	\$23,311	\$4,216	\$27,528
Farmington	\$1,991,180	\$1,057,854	\$927,472	\$1,985,326	\$4,896	\$958	\$5,854
Floyd	\$1,689	\$1,001	\$688	\$1,689			
Folsom	\$4,278	\$1,479	\$2,799	\$4,278			
Fort Sumner	\$23,476	\$11,834	\$11,643	\$23,476			
Gallup	\$2,295,191	\$1,196,258	\$1,098,933	\$2,295,191			
Grady	\$4,260	\$3,147	\$1,113	\$4,260			
Grants	\$539,348	\$282,820	\$256,528	\$539,348			
Grenville	\$4,707	\$805	\$3,902	\$4,707			
Hagerman	\$12,758	\$7,863	\$4,895	\$12,758			
Hatch	\$98,579	\$41,729	\$56,850	\$98,579			
Hobbs	\$2,934,854	\$1,261,535	\$1,464,307	\$2,725,842	\$175,666	\$33,346	\$209,013
Hope	\$19,738	\$2,927	\$16,811	\$19,738			
House	\$5,376	\$2,194	\$3,182	\$5,376			
Hurley	\$14,482	\$12,983	\$1,499	\$14,482			
Jal	\$178,710	\$61,504	\$113,893	\$175,396	\$2,794	\$520	\$3,314
Jemez Springs	\$53,218	\$20,705	\$32,513	\$53,218			
Kirtland*							
Lake Arthur	\$4,450	\$3,045	\$1,405	\$4,450			

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

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

Department of Finance and Administration
Property Tax Facts

2017 Tax Year

Table 21

Obligations for Municipal Operating Purposes by Municipality (Continued) 2017 Tax Year

Municipality	Total	Residential	Nonresidential	Subtotal	Ad Valorem		
					Production	Equipment	Subtotal
Las Cruces	\$11,077,893	\$7,491,210	\$3,586,683	\$11,077,893			
Las Vegas	\$1,441,816	\$900,963	\$540,853	\$1,441,816			
Logan	\$238,566	\$172,861	\$65,705	\$238,566			
Lordsburg	\$102,462	\$26,801	\$75,662	\$102,462			
Los Alamos	\$2,779,056	\$2,387,537	\$391,520	\$2,779,056			
Los Lunas	\$2,679,583	\$1,963,233	\$716,350	\$2,679,583			
Los Ranchos*							
Loving	\$20,106	\$9,820	\$10,286	\$20,106			
Lovington	\$447,046	\$275,289	\$171,757	\$447,046			
Magdalena	\$7,919	\$3,419	\$4,500	\$7,919			
Maxwell	\$17,486	\$9,038	\$8,448	\$17,486			
Melrose	\$15,931	\$8,028	\$7,904	\$15,931			
Mesilla	\$82,926	\$53,758	\$29,169	\$82,926			
Milan	\$183,328	\$25,088	\$158,240	\$183,328			
Moriarty	\$81,862	\$37,726	\$44,136	\$81,862			
Mosquero	\$1,629	\$692	\$938	\$1,629			
Mountainair	\$60,333	\$35,773	\$24,559	\$60,333			
Pecos	\$13,290	\$7,856	\$5,434	\$13,290			
Peralta	\$176,406	\$159,415	\$16,991	\$176,406			
Portales	\$450,809	\$314,538	\$136,271	\$450,809			
Questa	\$169,022	\$82,262	\$86,760	\$169,022			
Raton	\$650,488	\$340,434	\$310,054	\$650,488			
Red River	\$385,102	\$226,122	\$158,980	\$385,102			
Reserve	\$13,052	\$5,640	\$7,412	\$13,052			
Rio Communities	\$235,575	\$205,207	\$30,368	\$235,575			
Rio Rancho	\$15,856,467	\$12,829,526	\$3,026,940	\$15,856,467			
Roswell	\$4,997,102	\$3,170,908	\$1,826,194	\$4,997,102			
Roy	\$3,262	\$1,715	\$1,546	\$3,262			
Ruidoso	\$2,593,357	\$1,945,033	\$648,324	\$2,593,357			
Ruidoso Downs	\$300,542	\$139,088	\$161,453	\$300,542			
San Jon	\$16,656	\$5,521	\$11,135	\$16,656			
San Ysidro	\$20,980	\$10,287	\$10,693	\$20,980			
Santa Clara	\$13,796	\$7,950	\$5,845	\$13,796			
Santa Fe	\$8,316,513	\$4,720,406	\$3,596,107	\$8,316,513			
Santa Rosa	\$234,239	\$73,040	\$161,199	\$234,239			
Silver City	\$598,973	\$365,873	\$233,100	\$598,973			
Socorro	\$618,170	\$410,829	\$207,341	\$618,170			
Springer	\$66,126	\$41,222	\$24,905	\$66,126			
Sunland Park	\$1,691,629	\$963,101	\$728,528	\$1,691,629			
T or C	\$178,329	\$90,167	\$88,162	\$178,329			
Taos	\$1,084,445	\$433,194	\$651,252	\$1,084,445			
Taos Ski Valley	\$517,238	\$220,619	\$296,619	\$517,238			
Tatum	\$28,611	\$12,736	\$15,875	\$28,611			
Texico	\$17,005	\$9,069	\$7,937	\$17,005			
Tijeras	\$17,027	\$7,205	\$9,821	\$17,027			
Tucumcari	\$426,970	\$134,917	\$292,053	\$426,970			
Tularosa	\$194,099	\$126,935	\$67,164	\$194,099			
Vaughn	\$64,642	\$16,101	\$48,541	\$64,642			
Virden	\$1,399	\$789	\$609	\$1,399			
Wagon Mound	\$30,787	\$12,492	\$18,295	\$30,787			
Willard	\$7,932	\$4,041	\$3,892	\$7,932			
Williamsburg	\$9,427	\$6,663	\$2,764	\$9,427			
Totals	\$168,515,793	\$117,881,244	\$50,376,836	\$168,258,080	\$216,948	\$40,765	\$257,713

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

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

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

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

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