NEW MEXICO HIGHER EDUCATION DEPARTMENT
Fostering Student Success from Cradle to Career

Michelle Lujan Grisham, Governor
Stephanie M. Rodriguez, Cabinet Secretary
Patricia Trujillo, Deputy Secretary

Approved by: _____ 8/24/2026
Gerald Hoehne, NMHED Chief of Staff — Date

OPERATIONAL AND DEBT SERVICE MILL LEVY RATE CERTIFICATION - TAX YEAR 2026

Inflation Factor 2.47%	2025 Base Year Value	2025 BaseYr Rate	2025 Property Tax Effort	2026 Values Net New Value	2026 Values Valuation Maintenance	2026 Values Total New Taxable Value	2026 Growth Control Growth Ctrl Factor	2026 Growth Control Max Allow Revenue	2026 Growth Control Calculated Rate	2026 Growth Control Imposed Rate	2026 Growth Control 1st Year Change of Rate	2026 Growth Control **Certified Rate**	BaseYr Rate	Diff	% Change	TY 2026 Revenue (FY27) Revenue @ 100%	TY 2026 Revenue (FY27) Historic Coll %	TY 2026 Revenue (FY27) Est Revenue @ % Coll.
ENMU ROSWELL BRANCH - OPERATIONAL																		
Dexter - **Chaves County (8 IN)**																		
Residential	35,943,785	0.850	30,552	0	1,454,731	37,398,516												
Non-Residential	36,862,359	0.934	34,429	0	5,199,847	42,062,206												
Oil - Gas & Equipment	**973,155**	1.000	973			973,155												
State Assessment-NR Prop	16,407,474	1.000	16,407	539,379	(1,763,456)	15,183,397												
Hagerman - **Chaves County (6 IN)**																		
Residential	19,496,974	0.850	16,572	30,894	848,715	20,376,583												
Non-Residential	14,627,186	0.934	13,662	4,574	1,897,731	16,529,491												
Oil - Gas & Equipment	**662,071**	1.000	662			662,071												
State Assessment-NR Prop	41,664,925	0.934	38,915	320,549	(2,680,396)	39,305,078												
Lake Arthur - **Chaves County (20 IN)**																		
Residential	6,395,879	0.850	5,436	105,453	135,680	6,637,012												
Non-Residential	10,293,656	0.934	9,614	14,072	(2,960,824)	7,346,904												
Oil - Gas & Equipment	**125,180,119**	1.000	125,180			125,180,119												
State Assessment-NR Prop	60,107,870	1.000	60,108	2,354,143	(136,309)	62,325,704												
Roswell - **Chaves County (1 IN)**																		
Residential	845,506,911	0.850	718,681	3,648,391	35,684,282	884,839,584												
Non-Residential	342,232,185	0.934	319,645	1,999,403	10,414,169	354,645,757												
Oil - Gas & Equipment	**23,899,021**	1.000	23,899			23,899,021												
State Assessment-NR Prop	160,642,508	1.000	160,643	6,408,281	(1,022,290)	166,028,499												
Total:																		
Residential	907,343,549	0.850	771,242	3,784,738	38,123,408	949,251,695	1.028871	793,509	0.835931	1.000		**0.836**	0.850	(0.014)	-1.65%	793,574	97.71%	775,401
Non-Residential incl. St Assessed	682,838,163	0.934	637,771	11,640,401	8,948,472	703,427,036	1.041747	664,396	0.944513	1.000		**0.945**	0.934	0.011	1.18%	664,739	97.71%	649,516
Oil - Gas & Equipment	150,714,366	1.000	150,714	0	0	150,714,366	1.024700	154,437	1.024700	1.000		**1.000**	1.000	0.000	0.00%	150,714	100.00%	150,714
Total	1,740,896,078		1,559,727	15,425,139	47,071,880	1,803,393,097		1,612,342	0.894060							1,609,027		1,575,631
																FY27 Original Budget →		1,500,000
ENMU ROSWELL BRANCH - NO DEBT SERVICE		0.000				1,803,393,097		**0**				**0.000**				0	97.71%	**0**
								Cash Requirement										
ENMU - RUIDOSO BRANCH - OPERATIONAL																		
Ruidoso (3 IN) - **Lincoln County**																		
Residential	470,800,983	1.921	904,409	4,577,684	6,842,006	482,220,673												
Non-Residential	223,006,848	1.550	345,661	1,542,419	(6,955,938)	217,593,329												
State Assessment-NR Prop	14,849,038	1.550	23,016	1,501,235	(350,751)	15,999,522												
Ruidoso Downs (35 In, 3/35 Out)- **Lincoln County**																		
Residential	194,750,207	1.921	374,115	7,483,189	3,493,588	205,726,984												
Non-Residential	64,512,786	1.550	99,995	181,921	(666,807)	64,027,900												
State Assessment-NR Prop	6,376,270	1.550	9,883	1,341,475	(147,001)	7,570,744												
Total:																		
Residential	665,551,190	1.921	1,278,524	12,060,873	10,335,594	687,947,657	1.042822	1,333,273	1.938044	2.000		**1.938**	1.921	0.017	0.88%	1,333,243	97.22%	1,296,179
Non-Residential incl. St Assessed	308,744,942	1.550	478,555	4,567,050	(8,120,497)	305,191,495	1.039492	497,454	1.629973	2.000		**1.630**	1.550	0.080	5.16%	497,462	97.22%	483,633
Total	974,296,132		1,757,079	16,627,923	2,215,097	993,139,152		1,830,727	1.843374							1,830,705		1,779,812
																FY27 Original Budget →		1,700,000
ENMU RUIDOSO - DEBT SERVICE		0.000				993,139,152		**(1,775,946)**				**1.250**				1,241,424	97.22%	**1,206,912**
								Cash Requirement										
NMSU ALAMOGORDO BRANCH - OPERATIONAL																		
Alamogordo - **Otero County** (1 IN)																		
Residential	752,279,333	0.829	623,640	7,824,814	19,174,602	779,278,749												
Non-Residential	230,047,124	1.000	230,047	2,053,430	789,481	232,890,035												
State Assessment-NR Prop	100,661,111	1.000	100,661	11,309,315	(299,186)	111,671,240												
Total:																		
Residential	752,279,333	0.829	623,640	7,824,814	19,174,602	779,278,749	1.035101	645,530	0.828369	1.000		**0.828**	0.829	(0.001)	-0.12%	645,243	94.17%	607,625
Non-Residential incl. St Assessed	330,708,235	1.000	330,708	13,362,745	490,295	344,561,275	1.065106	352,239	1.022283	1.000		**1.000**	1.000	0.000	0.00%	344,561	94.17%	324,473
Total	1,082,987,568		954,348	21,187,559	19,664,897	1,123,840,024		997,769	0.887821							989,804		932,098
																FY27 Original Budget →		967,575
NMSU ALAMOGORDO BRANCH - DEBT SERVICE						1,123,840,024		**1,065,369**				**2.050**				2,303,872	94.17%	**2,169,556**
								Cash Requirement										
NMSU DONA ANA BRANCH - OPERATIONAL																		
Las Cruces (2) - **Dona Ana County**																		
Residential	3,754,235,908	1.209	4,538,871	68,843,549	53,750,652	3,876,830,109												
Non-Residential	973,672,408	1.222	1,189,828	25,649,333	(16,869,820)	982,451,921												
State Assessment-NR Prop	134,048,694	1.222	163,808	28,360,598	(1,193,390)	161,215,902												
Sunland Park / Gadsden (+ #16 **Otero County**)																		
Residential	71,898,951	1.959	140,850	9,000,488	3,659,181	84,558,620					3,901,599							
Non-Residential	34,356,598	1.972	67,751	919,212	(1,261,759)	34,014,051					6,479,253							
State Assessment-NR Prop	5,344,184	1.250	6,680	10,980	(125,476)	5,229,688					(4,686,056)							
Hatch (11) - **Dona Ana County**																		

Residential	41,530,686	1.209	50,211	575,595	171,246	42,277,527												
Non-Residential	36,972,532	1.222	45,180	166,823	871,021	38,010,376												
State Assessment-NR Prop	20,357,031	1.222	24,876	370,322	(513,378)	20,213,975												
Mesilla (2D) - **Dona Ana County**																		
Residential	73,166,313	1.959	143,333	416,690	1,265,251	74,848,254												
Non-Residential	13,563,336	1.972	26,747	512,666	(141,609)	13,934,393												
State Assessment-NR Prop	1,462,558	1.222	1,787	241,568	(44,019)	1,660,107												
Sunland Park (16) - **Dona Ana County**																		
Residential	742,195,328	1.959	1,453,961	26,913,038	8,343,694	777,452,060												
Non-Residential	321,270,740	1.972	633,546	13,943,275	43,594,487	378,808,502												
State Assessment-NR Prop	175,683,246	1.222	214,685	44,154,871	(9,380,904)	210,457,213												
Anthony (18) - **Dona Ana County**																		
Residential	67,347,907	1.209	81,424	1,269,005	1,017,615	69,634,527												
Non-Residential	11,985,435	1.222	14,646	430,386	85,972	12,501,793												
State Assessment-NR Prop	15,597,606	1.222	19,060	5,186	(443,661)	15,159,131												
Total:																(weighted)		
Residential	4,750,375,093	1.209	5,743,203	107,018,365	68,207,639	4,925,601,097	1.047228	6,014,443	1.221058	1.250	**1.221**	1.209	0.012	0.99%	6,014,159	97.89%	5,887,320	
Non-Residential incl. St Assessed	1,744,314,368	1.222	2,131,552	114,765,220	14,577,464	1,873,657,052	1.090494	2,324,445	1.240593	1.250	**1.241**	1.222	0.019	1.55%	2,325,208	97.89%	2,276,169	
Total	6,494,689,461		7,874,755	221,783,585	82,785,103	6,799,258,149		8,338,888	1.226441						8,339,367		8,163,489	
															FY27 Original Budget →		7,590,000	
NMSU DONA ANA BRANCH - DEBT SERVICE		0.750				6,799,258,149		**4,226,791**			**0.750**				5,099,444	97.89%	**4,991,896**	
								Cash Requirement										
NMSU GRANTS BRANCH - OPERATIONAL																		
Grants (3 In/Out) - **Cibola County**																		
Residential	166,218,501	0.759	126,160	1,133,570	4,692,119	172,044,190												
Non-Residential	97,579,800	1.000	97,580	310,361	(3,920,948)	93,969,213												
State Assessment-NR Prop	96,737,455	1.000	96,737	5,125,631	(1,680,273)	100,182,813												
Milan (3A) - **Cibola County**																		
Residential	13,904,193	0.759	10,553	7,996	325,576	14,237,765												
Non-Residential	34,125,199	1.000	34,125	1,065,503	(4,104,784)	31,085,918												
State Assessment-NR Prop	1,561,401	1.000	1,561	270,059	(20,885)	1,810,575												
Total:																		
Residential	180,122,694	0.759	136,713	1,141,566	5,017,695	186,281,955	1.031038	140,956	0.756681	1.000	**0.757**	0.759	(0.002)	-0.26%	141,015	88.95%	125,433	
Non-Residential incl. State Assessed	230,003,855	1.000	230,004	6,771,554	(9,726,890)	227,048,519	1.054141	242,457	1.067864	1.000	**1.000**	1.000	0.000	0.00%	227,049	88.95%	201,960	
Total	410,126,549		366,717	7,913,120	(4,709,195)	413,330,474		383,413	0.927619						368,064		327,393	
															FY27 Original Budget →		300,000	
NMSU GRANTS - DEBT SERVICE		0.900				413,330,474		**337,271**			0.900				371,997	88.95%	**330,891**	
								Cash Requirement										
UNM GALLUP BRANCH (Regular) - OPERATIONAL																		
Gallup - **McKinley County** (1 IN)																		
Residential	303,617,024	1.990	604,198	1,799,320	9,107,954	314,524,298												
Non-Residential	218,908,574	2.000	437,817	3,200,826	1,198,348	223,307,748												
Oil - Gas & Equipment	**110,290**	2.000	221	0	0	110,290												
State Assessment-NR Prop	220,250,706	2.000	440,501	42,930,861	(518,186)	262,663,381												
Zuni - **McKinley County**																		
Residential	4,050	1.990	8	0	(20)	4,030												
Non-Residential	598,727	2.000	1,197	0	(92,350)	506,377												
State Assessment-NR Prop	2,740,418	2.000	5,481	584,133	(157,694)	3,166,857												
Total:																		
Residential	303,621,074	1.990	604,206	1,799,320	9,107,934	314,528,328	1.030626	622,710	1.979822	2.000	**1.980**	1.990	(0.010)	-0.50%	622,766	97.45%	606,885	
Non-Residential incl. State Assessed	442,498,425	2.000	884,997	46,715,820	430,118	489,644,363	1.130273	1,000,288	2.042887	2.000	**2.000**	2.000	0.000	0.00%	979,289	97.45%	954,317	
Oil - Gas & Equipment	110,290	2.000	221	0	0	110,290	1.024700	226	2.049145	2.000	**2.000**	2.000	0.000	0.00%	221	100.00%	221	
Total	746,229,789		1,489,424	48,515,140	9,538,052	804,282,981		1,623,224	2.018225						1,602,276		1,561,423	
															FY27 Original Budget →		2,250,431	
UNM GALLUP BRANCH (Regular) - DEBT SERVICE		1.000				804,282,981		**0**			**0.000**				0	97.45%	**0**	
								Cash Requirement										
UNM GALLUP BRANCH AVS (Center for Career & Technical Education)																		
(same values as "Regular" above)																		
Gallup - **McKinley County** (1 IN)																		
Residential	303,617,024	1.000	303,617	1,799,320	9,107,954	314,524,298												
Non-Residential	218,908,574	1.000	218,909	3,200,826	1,198,348	223,307,748												
Oil - Gas & Equipment	**110,290**	1.000	110	0	0	110,290												
State Assessment-NR Prop	220,250,706	1.000	220,251	42,930,861	(518,186)	262,663,381												
Zuni - **McKinley County**																		
Residential	4,050	1.000	4	0	(20)	4,030												
Non-Residential	598,727	1.000	599	0	(92,350)	506,377												
State Assessment-NR Prop	2,740,418	1.000	2,740	584,133	(157,694)	3,166,857												
Total:																		
Residential	303,621,074	1.000	303,621	1,799,320	9,107,934	314,528,328	1.030626	312,920	0.994887	1.000	**0.995**	1.000	(0.005)	-0.50%	312,956	97.45%	304,976	
Non-Residential incl. State Assessed	442,498,425	1.000	442,498	46,715,820	430,118	489,644,363	1.130273	500,144	1.021443	1.000	**1.000**	1.000	0.000	0.00%	489,644	97.45%	477,158	
Oil - Gas & Equipment	110,290	1.000	110	0	0	110,290	1.024700	113	1.024572	1.000	**1.000**	1.000	0.000	0.00%	110	100.00%	110	
Total	746,229,789		746,229	48,515,140	9,538,052	804,282,981		813,177	1.011058						0	0.00%	0	
UNM LOS ALAMOS BRANCH - OPERATIONAL																		
Los Alamos - **Los Alamos County**																		
Residential	980,471,060	1.679	1,646,211	6,288,380	30,146,050	1,016,905,490												
Non-Residential	125,792,660	2.000	251,585	2,000,800	(6,953,320)	120,840,140												
State Assessment-NR Prop	5,306,307	2.000	10,613	614,858	(108,745)	5,812,420												
Total:																		
Residential	980,471,060	1.679	1,646,211	6,288,380	30,146,050	1,016,905,490	1.031114	1,697,431	1.669212	2.000	**1.669**	1.679	(0.010)	-0.60%	1,697,215	99.38%	1,686,692	

Non-Residential incl. State Assessed	131,098,967	2.000	262,198	2,615,658	(7,062,065)	126,652,560	1.044652	273,906	2.162657	2.000	**2.000**	2.000	0.000	0.00%	253,305	99.38%	251,735
Total	1,111,570,027		1,908,409	8,904,038	23,083,985	1,143,558,050		1,971,337	1.723863						1,950,520		1,938,427
															FY27 Original Budget →		1,700,000
UNM LOS ALAMOS BRANCH - NO DEBT SERVICE		0.493				1,143,558,050		**712,427**			**0.493**				563,774	99.38%	**560,279**
								Cash Requirement									
UNM - TAOS BRANCH - OPERATIONAL																	
Taos (1; 1A; 8-18) - **Taos County**																	
Residential	992,435,606	2.000	1,984,871	15,401,797	48,457,770	1,056,295,173											
Non-Residential	472,077,814	2.000	944,156	10,023,052	379,379	482,480,245											
State Assessment-NR Prop	42,301,039	2.000	84,602	962,691	(2,968,237)	40,295,493											
Total:																	
Residential	992,435,606	2.000	1,984,871	15,401,797	48,457,770	1,056,295,173	1.040219	2,064,701	1.954663	2.000	**1.955**	2.000	(0.045)	-2.25%	2,065,057	91.83%	1,896,342
Non-Residential incl. State Assessed	514,378,853	2.000	1,028,758	10,985,743	(2,588,858)	522,775,738	1.046057	1,076,140	2.058512	2.000	**2.000**	2.000	0.000	0.00%	1,045,551	91.83%	960,129
Total	1,506,814,459		3,013,629	26,387,540	45,868,912	1,579,070,911		3,140,841	1.989044						3,110,608		2,856,471
															FY27 Original Budget →		2,656,849
UNM TAOS BRANCH - NO DEBT SERVICE		0.000				1,579,070,911		**0**			**0.000**				0	0.00%	**0**
								Cash Requirement									
UNM - VALENCIA BRANCH - OPERATIONAL																	
Belen (2 In/Out 3BN) - **Valencia County**																	
Residential	376,137,491	1.360	511,547	5,155,339	13,554,735	394,847,565											
Non-Residential	142,912,230	1.360	194,361	1,127,544	(6,477,939)	137,561,835											
State Assessment-NR Prop	156,129,489	1.360	212,336	10,458,251	(7,447,151)	159,140,589											
Bosque Farms (1IN BF) - **Valencia County**																	
Residential	109,117,802	1.874	204,487	380,560	1,737,632	111,235,994											
Non-Residential	18,899,869	1.969	37,214	673,833	(2,304,311)	17,269,391											
State Assessment-NR Prop	1,395,671	1.360	1,898	126,442	(74,060)	1,448,053											
Los Lunas (1 In/Out 3LL) - **Valencia County**																	
Residential	874,217,596	1.874	1,638,284	32,555,619	24,244,148	931,017,363											
Non-Residential	261,633,775	1.969	515,157	3,472,264	(29,229,169)	235,876,870											
State Assessment-NR Prop	110,873,715	1.360	150,788	21,084,599	(173,989)	131,784,325											
Peralta (PR01) - **Valencia County**																	
Residential	77,265,305	1.874	144,795	449,035	1,505,318	79,219,658											
Non-Residential	8,057,891	1.969	15,866	9,704	90,559	8,158,154											
State Assessment-NR Prop	969,872	1.360	1,319	226,744	(31,823)	1,164,793											
Rio Communities (RC01) - **Valencia County**																	
Residential	96,590,064	1.874	181,010	1,042,319	3,281,704	100,914,087											
Non-Residential	8,077,105	1.969	15,904	229,198	(581,351)	7,724,952											
State Assessment-NR Prop	5,992,180	1.360	8,149	119,237	(551,811)	5,559,606											
Sch Dist #5 - **Socorro County**																	
Residential	25,414,711	1.876	47,678	312,780	550,994	26,278,485											
Non-Residential	27,868,602	1.978	55,124	114,210	377,981	28,360,793											
State Assessment-NR Prop	15,279,521	1.978	30,223	5,263,211	(61,137)	20,481,595											
Total:																(weighted)	
Residential	1,558,742,969	1.360	2,727,801	39,895,652	44,874,531	1,643,513,152	1.050295	2,864,996	1.743215	2.000	**1.743**	1.360	0.383	28.16%	2,864,643	97.58%	2,795,218
Non-Residential incl. State Assessed	758,089,920	1.360	1,238,339	42,905,237	(46,464,201)	754,530,956	1.081297	1,339,012	1.774628	2.000	**1.775**	1.360	0.415	30.51%	1,339,292	97.58%	1,306,834
Total	2,316,832,889		3,966,140	82,800,889	(1,589,670)	2,398,044,108		4,204,008	1.753099						4,203,935		4,102,052
															FY27 Original Budget →		3,758,400
UNM VALENCIA BRANCH - DEBT SERVICE		0.700				2,398,044,108		**1,100,270**			**0.700**				1,678,631	97.58%	**1,637,949**
								Cash Requirement									
CENTRAL NEW MEXICO COMMUNITY COLLEGE - OPERATIONAL																	
Edgewood (12 E Out) - **Bernalillo County**																	
Residential	0	0.000	0	0	0	0											
Non-Residential	10,408	2.707	28	0	0	10,408											
State Assessment-NR Prop	8,881	2.707	24	268	0	9,149											
Albuquerque (12-In/Out) - **Bernalillo County**																	
Residential	17,073,008,782	2.706	46,199,562	133,807,618	530,760,104	17,737,576,504											
Non-Residential	4,732,017,574	2.707	12,809,572	40,790,373	(358,688,814)	4,414,119,133											
State Assessment-NR Prop	716,091,561	2.707	1,938,460	166,655,439	(20,989,873)	861,757,127											
Los Ranchos (12 LR) - **Bernalillo County**																	
Residential	329,991,480	2.706	892,957	9,587,444	5,091,251	344,670,175											
Non-Residential	35,548,036	2.707	96,229	5,883	(1,257,146)	34,296,773											
State Assessment-NR Prop	5,415,297	2.707	14,659	541,826	(21,101)	5,936,022											
Tijeras (12 In/Out T) - **Bernalillo County**																	
Residential	10,913,039	2.706	29,531	101,100	45,272	11,059,411											
Non-Residential	3,775,442	2.707	10,220	282,308	(293,621)	3,764,129											
State Assessment-NR Prop	10,817,486	2.707	29,283	2,163,782	(4,789)	12,976,479											
Rio Rancho (R1-A) - **Bernalillo County**																	
Residential	0	0.000	0	0	0	0											
Non-Residential	7,425,971	2.707	20,102	12,889	579,817	8,018,677											
State Assessment-NR Prop	12,942,406	2.725	35,268	6,867,077	0	19,809,483											
Corrales (2A) - **Sandoval County**																	
Residential	474,602,097	2.706	1,284,273	1,708,370	14,158,057	490,468,524											
Non-Residential	61,450,840	2.725	167,454	266,528	(1,989,298)	59,728,070											
State Assessment-NR Prop	4,257,833	2.725	11,603	10,160,490	(24,236)	14,394,087											
Rio Rancho (94) - **Sandoval County**																	
Residential	3,193,034,512	2.706	8,640,351	133,839,106	100,543,753	3,427,417,371											
Non-Residential	1,079,012,593	2.725	2,940,309	10,811,969	22,481,900	1,112,306,462											
State Assessment-NR Prop	86,859,304	2.725	236,692	5,771,822	(1,480,532)	91,150,594											
Albq-Corrales (2AC) - **Sandoval County**																	
Residential	67,174,846	2.706	181,775	66,088	2,255,216	69,496,150											

Non-Residential	6,863,401	2.725	18,703	28,094	361,988	7,253,483													
State Assessment-NR Prop	0	2.725	TRUE	0	0	0													
Total:																		(weighted)	
Residential	21,148,724,756	2.706	57,228,449	279,109,726	652,853,653	22,080,688,135	1.037897	59,397,236	2.690008	3.000		**2.690**	2.706	(0.016)	-0.59%	59,397,051	96.72%	57,447,208
Non-Residential incl. State Assessed	6,762,497,033	2.707	18,328,607	244,358,748	(361,325,705)	6,645,530,076	1.060834	19,443,609	2.925818	3.000		**2.926**	2.707	0.219	8.09%	19,444,821	96.72%	18,806,501
Total	27,911,221,789		75,557,056	523,468,474	291,527,948	28,726,218,211		78,840,845	2.744561							78,841,872		76,253,709
																FY27 Original Budget →		77,663,697
CENTRAL NEW MEXICO CC - DEBT SERVICE		1.000				28,726,218,211		**18,561,176**				**1.000**				28,726,218	96.72%	**27,783,215**
								Cash Requirement										
CLOVIS COMMUNITY COLLEGE - OPERATIONAL																			
Clovis (1) - **Curry County**																			
Residential	729,131,959	2.000	1,458,264	12,675,058	(12,241,943)	729,565,074													
Non-Residential	270,279,487	1.740	470,286	3,103,320	19,301,197	292,684,004													
State Assessment-NR Prop	129,017,378	1.740	224,490	10,227,181	(7,342,284)	131,902,275													
Total:																			
Residential	729,131,959	2.000	1,458,264	12,675,058	(12,241,943)	729,565,074	1.042084	1,519,634	2.082931	2.000		**2.000**	2.000	0.000	0.00%	1,459,130	97.48%	1,422,360
Non-Residential incl. State Assessed	399,296,865	1.740	694,777	13,330,501	11,958,913	424,586,279	1.058085	735,133	1.731410	2.000		**1.731**	1.740	(0.009)	-0.52%	734,959	97.48%	716,438
Total	1,128,428,824		2,153,041	26,005,559	(283,030)	1,154,151,353		2,254,767	1.953615							2,194,089		2,138,798
																FY27 Original Budget →		1,800,000
CLOVIS COMMUNITY COLLEGE - DEBT SERVICE		0.035				1,154,151,353		**35,543**				**0.035**				40,395	97.48%	**39,377**
								Cash Requirement										
LUNA COMMUNITY COLLEGE - OPERATIONAL																			
Las Vegas - City (2) - **San Miguel County**																			
Residential	219,549,767	2.455	538,995	1,195,999	7,701,527	228,447,293													
Non-Residential	90,003,174	3.000	270,010	920,849	7,074,795	97,998,818													
State Assessment-NR Prop	25,223,614	3.000	75,671	3,353,438	(274,935)	28,302,117													
Las Vegas - West (1/50) - **San Miguel County**																			
Residential	159,762,668	2.455	392,217	666,605	6,354,399	166,783,672													
Non-Residential	58,090,841	3.000	174,273	171,106	8,073,200	66,335,147													
State Assessment-NR Prop	30,488,037	3.000	91,464	5,130,874	(508,726)	35,110,185													
Maxwell (26) - **Colfax County**																			
Residential	5,129,857	2.455	12,594	276,481	123,789	5,530,127													
Non-Residential	4,099,940	3.000	12,300	0	(1,593,054)	2,506,886													
State Assessment-NR Prop	14,434,061	3.000	43,302	74,265	(227,915)	14,280,411													
Mora (1 & 1A)- **Mora County**																			
Residential	87,621,854	2.455	215,112	2,489,572	2,506,383	92,617,809													
Non-Residential	41,857,361	3.000	125,572	805,999	2,247,753	44,911,113													
State Assessment-NR Prop	7,921,948	3.000	23,766	651,557	(1,251,770)	7,321,735													
Santa Rosa (8 In/Out) - **Guadalupe County**																			
Residential	41,863,681	2.455	102,775	167,310	1,708,572	43,739,563													
Non-Residential	43,983,963	3.000	131,952	129,161	1,566,443	45,679,567													
State Assessment-NR Prop	63,092,323	3.000	189,277	3,327,201	(2,573,213)	63,846,311													
Springer (24 In/Out) - **Colfax County**																			
Residential	18,098,410	2.455	44,432	0	(27,370)	18,071,040													
Non-Residential	11,735,057	3.000	35,205	2,939,580	470,980	15,145,617													
State Assessment-NR Prop	16,397,082	3.000	49,191	110,255	(108,813)	16,398,524													
Wagon Mound (12/12C) - **Mora County**																			
Residential	9,308,196	2.455	22,852	132,154	478,181	9,918,531													
Non-Residential	8,909,644	3.000	26,729	190,377	161,373	9,261,394													
State Assessment-NR Prop	22,203,749	3.000	66,611	375,833	(81,087)	22,498,495													
Gladstone (49) - **Union County**																			
Residential	525,541	2.455	1,290	0	1,854	527,395													
Non-Residential	972,762	3.000	2,918	0	278,617	1,251,379													
State Assessment-NR Prop	206,446	3.000	619	9,170	(4,224)	211,392													
Total:																		(weighted)	
Residential	541,859,974	2.455	1,330,267	4,928,121	18,847,335	565,635,430	1.033795	1,375,223	2.431289	3.000		**2.431**	2.455	(0.024)	-0.98%	1,375,060	94.32%	1,296,927
Non-Residential incl. State Assessed	439,620,002	3.000	1,318,860	18,189,665	13,249,424	471,059,091	1.066076	1,406,005	2.984774	3.000		**2.985**	3.000	(0.015)	-0.50%	1,406,111	94.32%	1,326,214
Total	981,479,976		2,649,127	23,117,786	32,096,759	1,036,694,521		2,781,228	2.682785							2,781,171		2,623,141
																FY27 Original Budget →		2,500,000
LUNA COMMUNITY COLLEGE - DEBT SERVICE		0.000				1,036,694,521		**0**				**0.000**				0	(weighted)	
								Cash Requirement										
MESALANDS COMMUNITY COLLEGE - OPERATIONAL																			
Tucumcari (1) - **Quay County**																			
Residential	56,907,941	1.906	108,467	483,794	4,678,466	62,070,201													
Non-Residential	43,327,842	3.000	129,984	607,059	8,032,886	51,967,787													
State Assessment-NR Prop	47,547,454	3.000	142,642	1,355,612	(2,781,152)	46,121,914													
Total:																			
Residential	56,907,941	1.906	108,467	483,794	4,678,466	62,070,201	1.033201	112,068	1.805504	3.000		**1.806**	1.906	(0.100)	-5.25%	112,099	97.58%	109,386
Non-Residential incl. State Assessed	90,875,296	3.000	272,626	1,962,671	5,251,734	98,089,701	1.046297	285,248	2.908032	3.000		**2.908**	3.000	(0.092)	-3.07%	285,245	97.58%	278,342
Total	147,783,237		381,093	2,446,465	9,930,200	160,159,902		397,316	2.480746							397,344		387,728
																FY27 Original Budget →		380,000
MESALANDS COMMUNITY COLLEGE - DEBT SERVICE		0.000				160,159,902		**0**				**0.000**				0	97.58%	**0**
								Cash Requirement										
NEW MEXICO JUNIOR COLLEGE - OPERATIONAL																			
Eunice (8) - **Lea County**																			
Residential	31,968,533	3.468	110,867	526,014	1,402,651	33,897,198													
Non-Residential	85,514,637	5.000	427,573	47,353,258	(4,277,053)	128,590,842													
Oil - Gas & Equipment	**10,219,422,052**	5.000	51,097,110			10,219,422,052													
State Assessment-NR Prop	394,326,782	5.000	1,971,634	110,077,390	(1,441,314)	502,962,858													
Hobbs (16) - **Lea County**																			

Residential	692,057,770	3.468	2,400,056	16,955,871	23,144,208	732,157,849												
Non-Residential	363,855,258	5.000	1,819,276	40,411,746	(8,237,236)	396,029,768												
Oil - Gas & Equipment	**3,795,746,803**	5.000	18,978,734			3,795,746,803												
State Assessment-NR Prop	424,215,578	5.000	2,121,078	214,930,735	(5,102,372)	634,043,941												
Jal (19) - **Lea County**																		
Residential	19,131,592	3.468	66,348	569,008	1,168,339	20,868,939												
Non-Residential	143,373,157	5.000	716,866	50,071,334	(12,472,628)	180,971,863												
Oil - Gas & Equipment	**23,380,120,078**	5.000	116,900,600			23,380,120,078												
State Assessment-NR Prop	1,221,361,057	5.000	6,106,805	307,339,583	(541,861)	1,528,158,779												
Lovington (1) - **Lea County**																		
Residential	177,250,288	3.468	614,704	3,463,624	7,487,401	188,201,313												
Non-Residential	104,506,623	5.000	522,533	7,440,516	(20,509,790)	91,437,349												
Oil - Gas & Equipment	**864,268,933**	5.000	4,321,345			864,268,933												
State Assessment-NR Prop	199,733,025	5.000	998,665	47,255,762	(27,276,453)	219,712,334												
Tatum (28) - **Lea County**																		
Residential	13,811,706	3.468	47,899	284,828	333,105	14,429,639												
Non-Residential	11,727,045	5.000	58,635	522,587	762,467	13,012,099												
Oil - Gas & Equipment	**90,220,811**	5.000	451,104			90,220,811												
State Assessment-NR Prop	42,621,609	5.000	213,108	11,548,531	(5,889,446)	48,280,694												
Tatum (28) - **Chaves County (1L)**																		
Residential	50,109	3.468	174	0	1,562	51,671												
Non-Residential	36,656	5.000	183	0	7,020	43,676												
Oil - Gas & Equipment	**0**	0.000	0			0												
State Assessment-NR Prop	3,544,450	5.000	17,722	3,533,642	(22,953)	7,055,139												
Total:																		
Residential	934,269,998	3.468	3,240,048	21,799,345	33,537,266	989,606,609	1.048033	3,395,677	3.431340	5.000		**3.431**	3.468	(0.037)	-1.07%	3,395,340	99.06%	3,363,416
Non-Residential incl. State Assessed	2,994,815,877	5.000	14,974,078	840,485,084	(85,001,619)	3,750,299,342	1.305347	19,546,368	5.211949	5.000		**5.000**	5.000	0.000	0.00%	18,751,497	99.06%	18,575,191
Oil - Gas & Equipment	38,349,778,677	5.000	191,748,893	0	0	38,349,778,677	1.024700	196,485,091	5.123500	5.000		**5.000**	5.000	0.000	0.00%	191,748,893	100.00%	191,748,893
Total	42,278,864,552		209,963,019	862,284,429	(51,464,353)	43,089,684,628		219,427,136	5.092336							213,895,730		213,687,500
																FY27 Original Budget →		35,521,351
NEW MEXICO JUNIOR COLLEGE - DEBT SERVICE		0.000				43,089,684,628		**0**				**0.000**				0	99.06%	**0**
								Cash Requirement										
SAN JUAN COLLEGE - OPERATIONAL																		
Aztec (2) - **San Juan County**																		
Residential	346,841,041	3.516	1,219,493	4,923,412	10,597,100	362,361,553												
Non-Residential	89,962,924	4.496	404,473	645,614	721,775	91,330,313												
Oil - Gas & Equipment	**460,883,051**	4.500	2,073,974			460,883,051												
State Assessment-NR Prop	63,632,756	4.500	286,347	4,014,752	(595,433)	67,052,075												
Bloomfield (6 1/20 & 6)- **San Juan County**																		
Residential	223,300,456	3.516	785,124	3,585,973	6,462,248	233,348,677												
Non-Residential	84,912,376	4.496	381,766	1,251,340	848,294	87,012,010												
Oil - Gas & Equipment	**870,917,683**	4.500	3,919,130			870,917,683												
State Assessment-NR Prop	207,023,355	4.500	931,605	20,564,795	(461,363)	227,126,787												
Kirtland Central (22) - **San Juan County**																		
Residential	114,463,381	3.516	402,453	1,215,243	3,227,658	118,906,282												
Non-Residential	49,060,106	4.496	220,574	854,681	(6,121,225)	43,793,562												
Oil - Gas & Equipment	**2,462,216**	4.500	11,080			2,462,216												
State Assessment-NR Prop	595,351,432	4.500	2,679,081	26,439,604	(886,254)	620,904,782												
Farmington (5) - **San Juan County**																		
Residential	1,189,076,745	3.516	4,180,794	14,906,390	51,818,039	1,255,801,174												
Non-Residential	587,282,313	4.496	2,640,421	7,930,672	(46,438,996)	548,773,989												
Oil - Gas & Equipment	**95,231,475**	4.500	428,542			95,231,475												
State Assessment-NR Prop	54,826,945	4.500	246,721	2,208,202	(2,341,058)	54,694,089												
Total:																		
Residential	1,873,681,623	3.516	6,587,865	24,631,018	72,105,045	1,970,417,686	1.037846	6,837,189	3.469919	4.500		**3.470**	3.516	(0.046)	-1.31%	6,837,349	98.34%	6,723,849
Non-Residential incl. State Assessed	1,732,052,207	4.496	7,787,307	63,909,660	(55,274,260)	1,740,687,607	1.061598	8,266,990	4.749267	4.500		**4.500**	4.496	0.004	0.09%	7,833,094	98.34%	7,703,065
Oil - Gas & Equipment	1,429,494,425	4.500	6,432,725	0	0	1,429,494,425	1.024700	6,591,613	4.611150	4.500		**4.500**	4.500	0.000	0.00%	6,432,725	100.00%	6,432,725
Total	5,035,228,255		20,807,897	88,540,678	16,830,785	5,140,599,718		21,695,792	4.220479							21,103,168		20,859,639
																FY27 Original Budget →		15,468,542
SAN JUAN COLLEGE - DEBT SERVICE		0.600				5,140,599,718		**3,441,443**				**0.600**				3,084,360	98.34%	**3,033,160**
								Cash Requirement										
SANTA FE COMMUNITY COLLEGE - OPERATIONAL																		
Santa Fe (C) - **Santa Fe County**																		
Residential	7,990,710,779	2.724	21,766,696	153,362,078	277,404,908	8,421,477,765												
Non-Residential	1,897,012,403	3.335	6,326,536	33,973,782	(101,777,831)	1,829,208,354												
State Assessment-NR Prop	128,415,831	3.335	428,267	24,936,856	(1,171,011)	152,181,676												
Total:																		
Residential	7,990,710,779	2.724	21,766,696	153,362,078	277,404,908	8,421,477,765	1.043893	22,722,102	2.698113	3.335	0.000	**2.698**	2.724	(0.026)	-0.95%	22,721,147	98.81%	22,450,765
Non-Residential incl. State Assessed	2,025,428,234	3.335	6,754,803	58,910,638	(102,948,842)	1,981,390,030	1.053786	7,118,117	3.592487	3.335	0.000	**3.335**	3.335	0.000	0.00%	6,607,936	98.81%	6,529,302
Total	10,016,139,013		28,521,499	212,272,716	174,456,066	10,402,867,795		29,840,219	2.868461							29,329,083		28,980,067
																FY27 Original Budget →		29,337,103
SANTA FE COMMUNITY COLLEGE - DEBT SERVICE		0.650				10,402,867,795		**5,188,033**				**0.650**				6,761,864	98.81%	**6,681,398**
								Cash Requirement										
SOUTHEAST NEW MEXICO COLLEGE - OPERATIONAL																		
Carlsbad - **Eddy County (C)**																		
Residential	750,540,854	2.336	1,753,263	19,469,439	29,944,573	799,954,866												
Non-Residential	418,638,675	3.000	1,255,916	8,710,700	41,364,656	468,714,031												

Oil - Gas & Equipment	**25,502,622,787**	3.000	76,507,868	0	0	25,502,622,787													
State Assessment-NR Prop	2,325,331,416	3.000	6,975,994	397,509,719	(10,186,688)	2,712,654,447													
Total:																			
Residential	750,540,854	2.336	1,753,263	19,469,439	29,944,573	799,954,866	1.050641	1,842,050	2.302692	3.000		**2.303**	2.336	(0.033)	-1.41%	1,842,296	99.03%	1,824,426	
Non-Residential incl. St Assessed	2,743,970,091	3.000	8,231,910	406,220,419	31,177,968	3,181,368,478	1.172741	9,653,898	3.034511	3.000		**3.000**	3.000	0.000	0.00%	9,544,105	99.03%	9,451,527	
Oil - Gas & Equipment	25,502,622,787	3.000	76,507,868	0	0	25,502,622,787	1.024700	78,397,612	3.074100	3.000		**3.000**	3.000	0.000	0.00%	76,507,868	100.00%	76,507,868	
Total	28,997,133,732		86,493,041	425,689,858	61,122,541	29,483,946,131		89,893,560	3.048899							87,894,269		87,783,821	
																FY27 Original Budget →		45,500,000	
SOUTHEAST NEW MEXICO COLLEGE - No DEBT SERVICE		0.000				29,483,946,131		**0**				**0.000**				0	99.03%	**0**	
								Cash Requirement											
NORTHERN NEW MEXICO COLLEGE BRANCH CAMPUS - OPERATIONAL																			
Espanola - **Rio Arriba County (55 In/Out)**																			
Residential	473,327,058	1.891	895,061	2,496,652	20,781,857	496,605,567													
Non-Residential	156,993,643	1.891	296,875	400,360	2,478,049	159,872,052													
Oil - Gas & Equipment	0	0.000	0			0													
State Assessment-NR Prop	23,234,334	1.891	43,936	(45,782)	(1,706,256)	21,482,296													
Espanola - **Santa Fe County (18 IN/Out)**																			
Residential	116,200,079	1.891	219,734	1,674,036	4,148,090	122,022,205													
Non-Residential	25,282,720	1.891	47,810	58,705	228,186	25,569,611													
Oil - Gas & Equipment	0	0.000	0			0													
State Assessment-NR Prop	1,501,643	1.891	2,840	4,179,441	(87,555)	5,593,529													
Pojoaque - **Santa Fe County (1 AND 1/1D IN/Out)**																			
Residential	197,006,421	1.891	372,539	1,563,648	8,003,005	206,573,074													
Non-Residential	29,724,182	1.891	56,208	17,677	974,710	30,716,569													
Oil - Gas & Equipment	0	0.000	0			0													
State Assessment-NR Prop	8,570,554	1.891	16,207	993,996	(350,508)	9,214,042													
Jemez Mountain -**Rio Arriba County (53)**																			
Residential	32,864,976	1.891	62,148	250,935	1,277,730	34,393,641													
Non-Residential	29,833,500	1.891	56,415	136,072	(1,288,219)	28,681,353													
Oil - Gas & Equipment	**276,283,672**	**2.000**	552,567			276,283,672													
State Assessment-NR Prop	53,854,312	1.891	101,839	13,017,393	(90,716)	66,780,989													
Mesa Vista - **Rio Arriba County (6T IN)**																			
Residential	31,239,239	1.891	59,073	79,420	1,375,567	32,694,226													
Non-Residential	10,069,498	1.891	19,041	2,774	603,484	10,675,756													
Oil - Gas & Equipment	0	0.000	0			0													
State Assessment-NR Prop	2,692,848	1.891	5,092	76,005	(197,544)	2,571,309													
Mesa Vista - **Taos County (6)**																			
Residential	27,958,675	1.891	52,870	661,792	1,188,796	29,809,263													
Non-Residential	31,531,972	1.891	59,627	3,873	1,344,084	32,879,929													
Oil - Gas & Equipment	0	0.000	0			0													
State Assessment-NR Prop	6,132,930	1.891	11,597	152,082	(243,937)	6,041,075													
Chama Valley - **Rio Arriba County (19 In/Out)**																			
Residential	119,290,261	1.891	225,578	1,082,443	5,315,306	125,688,010													
Non-Residential	87,082,999	1.891	164,674	684,387	451,158	88,218,544													
Oil - Gas & Equipment	0	0.000	0			0													
State Assessment-NR Prop	10,436,595	1.891	19,736	1,153,000	(819,450)	10,770,145													
Total:																			
Residential	997,886,709	1.891	1,887,003	7,808,926	42,090,351	1,047,785,986	1.032525	1,948,378	1.859519	2.000	0.000	**1.860**	1.891	(0.031)	-1.64%	1,948,882	94.78%	1,847,141	
Non-Residential incl. St Assessed	476,941,730	1.891	901,897	20,829,983	1,295,486	499,067,199	1.068374	963,563	1.930728	2.000	0.000	**1.931**	1.891	0.040	2.12%	963,699	94.78%	913,389	
Oil - Gas & Equipment	276,283,672	0.000	552,567	0	0	276,283,672	1.024700	566,215	2.049397	2.000	0.000	**2.000**	0.000	2.000	#DIV/0!	552,567	94.78%	523,720	
Total	1,751,112,111		3,341,467	28,638,909	43,385,837	1,823,136,857										3,465,148		3,284,250	
																FY27 Original Budget →		3,321,470	
NNMC Branch - NO DEBT SERVICE		0.000				1,823,136,857		**0**				**0.000**				0	94.78%	**0**	
								Cash Requirement											
Grand Total	135,378,064,229		453,503,697	2,690,524,947	811,069,866	138,879,659,042	0									463,906,180		459,235,449	

Notes:

CHAPTER 21: State and Private Education Institutions Article 2A: College District Tax Act 21-2A-1 thru 21-2A-12 NMSA 1978

-- **Debt Service cash requirements as submitted by community colleges.**

-- **Historic Collection % = prior 3 years - average; source = County Treasurers, submitted by DFA Local Gov't Division (effective TY2008).**

-- **Historic Collection % if more than one county in district = weighted average of historic collection % based on Total Taxable Value (effective TY2008).**

-- **Historic Collection % for oil and gas is always assumed to be 100%.**

-- **1st Year Change of Rate: Newly imposed mill levies not subject to yield control first year of imposition, per LGD-DFA rules and regulations.**

Total Operational Revenue @ 100%	463,906,180	Est. Coll. %	459,235,449		
Total Debt Service Revenue @ 100%	49,267,810	Est. Coll. %	47,874,354		
Grand Total Revenue @ 100%	513,173,990	Est. Coll. %	**507,109,803**		

Net Res/Non-Res	61,073,485,998		1,055,663,538	940,726,776	63,069,876,312
Residential - check figure	46,418,278,235		721,282,330	1,401,772,811	48,541,333,376
Non-Residential - Check figure	14,655,207,763		334,381,208	(461,046,035)	14,528,542,936
Oil - Gas & Equipment - check figure	65,709,114,506		0	0	65,709,114,506
State Assess - check figure	8,595,463,725		1,634,861,409	(129,656,910)	10,100,668,224
	135,378,064,229		2,690,524,947	811,069,866	138,879,659,042