

SAN JUAN COUNTY NEW MEXICO



Photo by W. Dean Howard Photography

PROGRAM BUDGET *FISCAL YEAR 2020 - 2021*





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INTRODUCTION

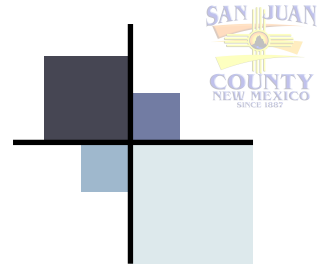


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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget
Presentation
Award*

PRESENTED TO

San Juan County

New Mexico

For the Fiscal Year Beginning

July 1, 2019

Christopher P. Morill

Executive Director

SAN JUAN COUNTY.....

Building a Stronger Community

MISSION STATEMENT:

The mission of San Juan County is to provide responsible public service through the direction of the County Commission while striving to be professional, courteous, and committed to improving the quality of life for the citizens it serves.

VISION STATEMENT:

San Juan County strives to combine the vision of the Commission, citizens and employees into a forward-thinking community, committed to the best use of natural resources and serving the best interest of our citizens. We strive to serve our diverse cultural populace and create a productive atmosphere where families and businesses can grow together in a clean and safe environment.



Angle Peak, Photo by W. Dean Howard Photography

SAN JUAN COUNTY

County Commissioners



GloJean Todacheene
District 1



Michael Sullivan
District 2



Jim Crowley
District 3

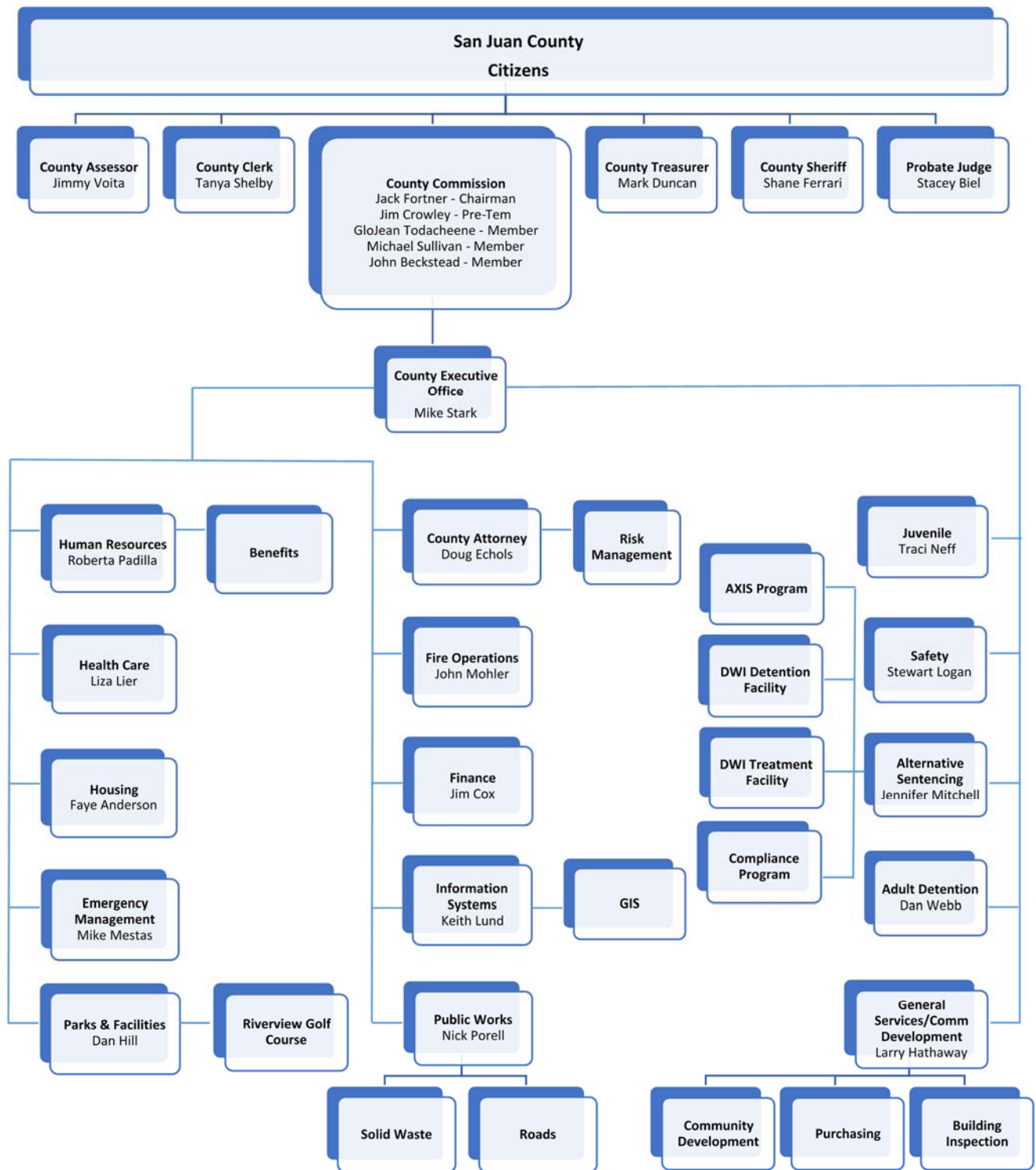


Jack Fortner
District 4



John Beckstead
District 5

Organizational Chart



Budget Message

The following are considerations that were taken into account during the development of the fiscal year 2021 budget for San Juan County New Mexico:

Goals & Planning

San Juan County's *Strategic Plan* outlines both short-term and long-term goals for each department. The plan is designed to provide direction into the future; organizational accountability for short-term and long-term objectives; and become a practice utilized for focusing on both short-term processes and long-term operational and fiscal planning. There are four key strategic initiatives to the *Strategic Plan*: provide timely information and support to the County Commission, maintain fiscal responsibility, implement a *Growth Management Plan*, and the regionalization of the sewer systems in Kirtland, McGee Park, and Lee Acres. The *Strategic Plan* is monitored by the County Executive Office.

The Growth Management Plan, an official public document adopted by the Board of County Commissioners, was approved December 4, 2018. San Juan County was awarded \$50,000 from the State of New Mexico on December 21, 2017 to have the plan updated from the original that was adopted on July 18, 2007. The plan is intended to assist the County to prepare for the future by anticipating change, maximizing strengths and minimizing weaknesses. The Plan sets policies that help guide addressing critical issues facing the community, achieving goals according to priority, and coordinating both public and private efforts. The Growth Management Plan encompasses all functional elements that bear on physical development in an internally consistent manner, including land use, environment, water and wastewater, county facilities, transportation, housing, and economic development.

San Juan County's five-year *Infrastructure Capital Improvement Plan* (ICIP) is updated and approved annually by the Board of County Commissioners. Once approved, the ICIP is incorporated into both the County's and the State of New Mexico's capital planning process. San Juan County holds public hearings throughout the County to obtain input from citizens, social organizations and County staff. The hearings determine both short and long-term infrastructure and community development needs. County staff evaluates and prioritizes projects based on safety, regulation and fiscal impact. Potential funding sources are identified for each project and upon completion the plan is presented to the County Commission for approval on an annual basis. Projects are approved and prioritized based on the following criteria:

- Is the project needed to alleviate existing health or safety hazards?
- Is the project required by law, regulation or court mandate?
- Is the project critical to saving structural integrity of existing facilities or to repair significant structural deterioration?
- Impact on the operating budget?
- Scheduling – when is the project to start?

- Will project’s own source revenue be sufficient to support project expenses?

Three public hearings were intended to take place, however due to COVID-19 those did not occur. The County Commission approved Resolution #20-21-11, adopting the NM Infrastructure Capital Improvement Plan (ICIP) 2021-2025 at the August 18, 2020 regular meeting.

Challenges

Since San Juan County received news that Public Service Company of New Mexico (PNM) has plans to close San Juan Generating Station, a coal-fired power plant, by the year 2022, the County has been working closely with State Legislators to find ways to keep the plant open due to the significant impact the closure would have on the economy. Enchant Energy continues to move forward with the carbon capture project for San Juan Generating Station. Cindy Crane, CEO of Enchant Energy, said the company submitted a bid as part of the Public Service Company of New Mexico 2020 request for proposals for electricity. Crane said the rest of the year Enchant Energy will be focused on raising equity for development, initiating permitting, expanding the management team, negotiating agreements for carbon capture sales, transportation and storage, negotiating power purchase agreements and continuing negotiations of transferring ownership.



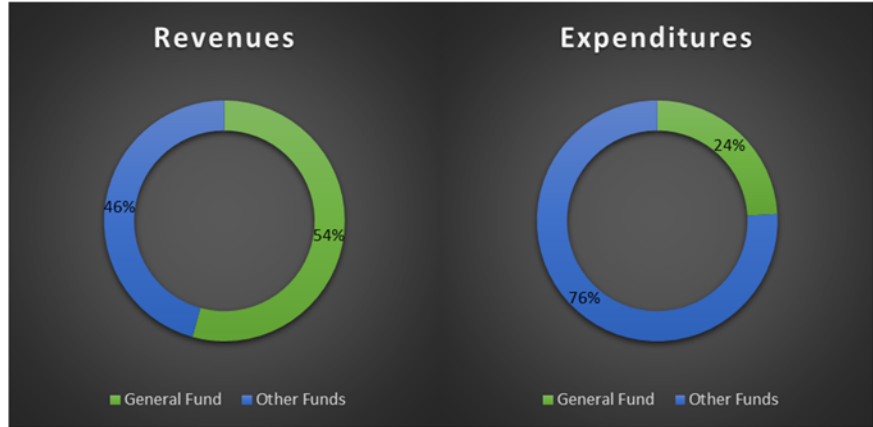
Enchant hopes to get permission to begin construction of the carbon capture island in 2021. “We believe that the construction can begin without any impacts to the operations of the plant,” Crane said. She said the company aims to have it fully operational by the end of 2024.

San Juan County applied for and was subsequently awarded \$2 million of federal funding for a railroad planning study. The economic development represented by a freight system means numerous jobs for San Juan County and Navajo Nation residents as well as a secure future of economic diversity.

Total Budget Estimation

At the beginning of each budget cycle, San Juan County carefully looks at the overall budget to ensure that the goals and objectives of providing quality service to the community are met. The New Mexico Department of Finance and Administration (DFA) and New Mexico State statute requires that the County retains 3/12ths of the General Fund’s budgeted expenditures for subsequent year’s expenditures to maintain an adequate cash flow until the next significant property tax collection. The reserve amount for fiscal year 2021 is currently set at \$7,408,647. The amount of revenues the County expects to receive in 2021 are \$98,360,720, which is a 8.49%

decrease from the 2020 final budget. Of this amount, \$53,384,691 or 54.27% is revenue generated within the General Fund. Total budgeted expenditures for fiscal year 2021 are \$123,019,698 which represents a 5.67% decrease from the fiscal year 2020 final budget. The



expenditures that have been budgeted to the General Fund are \$29,634,587 or 24.09% of the overall budget. DFA also requires 1/12th of the County’s Road fund budgeted expenditures be reserved. For 2021, this amount is \$464,759. Total Road Fund expenditures budgeted for fiscal year 2021 are \$5,577,105.

Revenue Estimation

San Juan County’s economy is diversified by the numerous outdoor recreational activities and national parks, all within a day’s drive. Four Corners Economic Development’s data shows that there is one world-class fly-fishing area, five world heritage sites, seven world class ski resorts, 47 Native American pueblos and tribes, and 57 national parks, monuments and recreation areas. Farmington also hosts the annual Connie Mack World Series. San Juan County has received multiple grants to perform studies and work to improve the outdoor recreation for activities such as camping, mountain biking, and off-road trails. The improvements to outdoor recreation are expected to bring in more revenue to the area by attracting out of county outdoor enthusiasts.

With San Juan County’s variety of unique landscapes, the area has hosted many film projects throughout the years. San Juan County plans to further develop the area into a location that will not only be a great place to film because of its landscape, but also provide studio capability. During the 2019 State Legislative session, San Juan County received state appropriations in the amount of \$1M to build a film studio in San Juan County to provide the needs of the industry in New Mexico.

The oil and gas industry also contribute to San Juan County’s revenue base. Over the past several years the oil and gas industry has seen a decline due to regulations that have been set for industry. The State of New Mexico has now started to draft new methane regulations that could negatively impact the industry in San Juan County. Actual revenues for FY20 were \$3,524,854 which is a decrease of 31.95% over FY19 revenue of \$5,179,615. The County will continue to monitor this carefully and continue to be conservative when budgeting anticipated revenues.

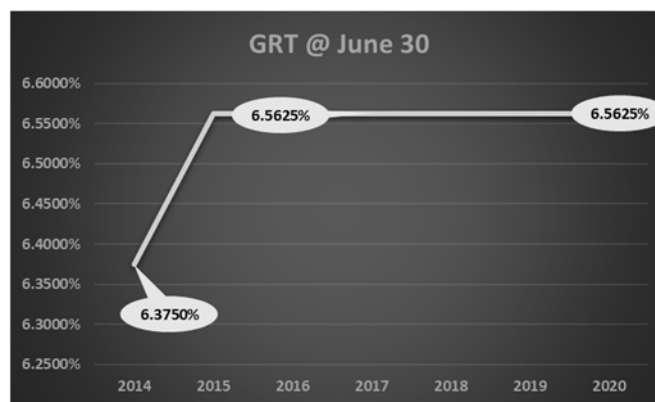
The Farmington Metropolitan Statistical Areas’ (MSA) (San Juan County) total nonagricultural employment was down 7,000 jobs which is a decrease of 14.7% from June 2019. The public

sector lost 4,300 jobs which is a decrease of 11.7%. San Juan County had an unemployment rate of 16.0% in June 2020 which is an increase from the 10.3% rate reported in May 2020. New Mexico’s seasonally adjusted unemployment rate was 8.3% in June 2020 which is a slight decrease from 9.1% in May 2020. The national unemployment rate in June was 11.1% which is a slight decrease from 13.3% reported in May.

According to the Federal Housing Finance Agency, the Farmington MSA House Price Index (HPI), a measurement of single-family housing prices, was at 0.92% for the 1st quarter of 2020 as compared to -3.62% from the 1st quarter of 2019. Sold statistical data provided by the San Juan County Board of Realtors indicates there were 96 residential units sold in June 2020 compared to 76 units sold in June 2019. The average days on the market for June 2020 were 91 days compared to 113 days for June 2019.

The June 2020 year-to-date building permits for the City of Farmington decreased from 489 in 2019 to 434 in 2020. San Juan County reported a combined total of 1,053 permits issued to citizens of San Juan County, Aztec and Bloomfield for the fiscal year ending June 30, 2020, a increase from the 995 permits issued the previous fiscal year.

Gross Receipts Tax Revenue. The State of New Mexico Taxation and Revenue Department levies a gross receipts tax on a seller who provides a service or sells goods in the State of New Mexico. Other items that also would generate gross receipts tax is selling property in New Mexico, leasing or licensing property employed in New Mexico, granting a right to use a franchise employed in New Mexico, and selling research and development services performed outside of New Mexico, in which the product is initially used in New Mexico. New Mexico Taxation and Revenue collects the GRT and distributes the tax per the enactments each county and municipality has imposed. The County’s overall gross receipts tax rate is currently 6.5625% (5.125% State rate plus 1.4375%) imposed GRT within San Juan County.



During the 2019 Regular Session of the New Mexico State Legislature House Bill 479 *De-Earmark Local Option Gross Receipts* and the 2020 Regular Session of the New Mexico State Legislature House Bill 326 *Tax Changes*, passed and changed the outlook of the increments available to be imposed by the County. The intent of the Bill was to de-earmark certain increments and combine within a County-Wide local option. The County had ordinances outlining



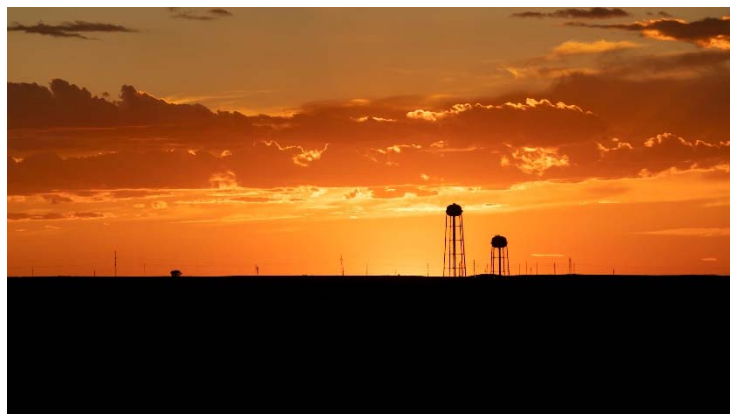
how these GRT increments were to be dedicated. During the May 19, 2020 regular Commission meeting, San Juan County amended the following ordinances.

- Ordinance No. 108 amends Ordinance No. 24 to change “Section 4. Dedication” from “the support of indigent patients who are residents of the County” to “unrestricted.” One half of the revenue from the one-eighth of one percent shall be unrestricted.
- Ordinance No. 109 amends Ordinance No. 25 to change “Section 4. Dedication” from “county environmental services” to “unrestricted.”
- Ordinance No. 110 amends Ordinance No. 62 to change “Section 4. Dedication” from “county fire protection” to “unrestricted.”
- Ordinance No. 111 amends Ordinance No. 45 to change “Section 4. Dedication” from “construction or operation of a multipurpose county juvenile detention facility” to “unrestricted.”
- Ordinance No. 112 amends Ordinance No. 60 to change “Section 4. Dedication” from “operation of a county correctional facility” to “unrestricted.”

Transfer Analysis. The County developed a *Transfer Analysis* method to account for costs of supporting other departments with separate funding sources. Each department is required to submit an analysis of the time spent performing work for other departments which have separate funding sources. The amount needed to “pay” for these services is transferred from the other funds into the General Fund. The amount budgeted in the General Fund from the Transfer Analysis in fiscal year 2021 is \$600,876.

Property Taxes. Property Tax revenues were budgeted with a decrease of 1.5% over the fiscal year 2020 actual receipts. The implemented mil rate will remain at 8.5 mils out of an allowable 11.85 mils. San Juan County’s mil rate continues to be the second lowest rate of all New Mexico counties.

Oil and Gas Production & Equipment. The budgeted revenue from Oil and Gas Production & Equipment was decreased by 15% from the fiscal year 2020 actual collections (34% reduction from fiscal year 2020 original budget). The fluctuations in oil and gas production and prices in conjunction with fiscal year 2020 continuing to decrease leads the County to be very conservative in estimating these revenues.



NAPI, Photo by W. Dean Howard Photography

Expenditure Estimation

Employees / Wage & Benefit. San Juan County Commission did not budget a step increase for fiscal year 2021. In fiscal year 2019 the County decided to remove all frozen positions from the manning table.

Employee Health Plan. San Juan County maintains a self-funded health insurance plan. During a review of a 10-year trend of the health plan, it was determined that based on the current information and forecasting, the County would need to increase the total premium by 4% and reallocate the 21% employee/79% employer to a 22/78% split. These increases, effective January 1, 2021, will ensure that the major medical fund is solvent to cover future claims. This marks the first year in the prior seven years in which the County had not increased premiums.



Medical claims (health, dental and vision) history for the past 4 years was as follows:

- FY2017 - \$5.4 million
- FY2018 - \$6.3 million
- FY2019 - \$6.0 million
- FY2020 - \$6.9 million
- FY2021 - \$5.9 million(budgeted)

Major Funds

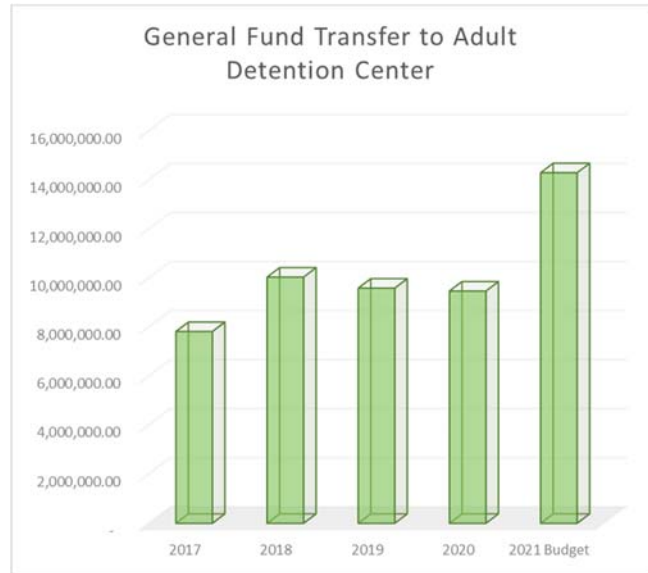
The County maintains 36 individual governmental funds in which each fund is evaluated and budgeted for. Because of annual financial statement preparation, financial statement audit and due to financial regulation/principles, the County must annually determine its major funds. The major funds presented for the prior fiscal year were the following:

General Fund. The General Fund is used to account for and report all financial resources not accounted for and reported in another fund. For accounting/management purposes, San Juan County established the following funds as governmental sub funds. In the audited financial statements these sub-funds are all combined and reported as the General Fund. However, for management purposes they are all budgeted and monitored as separate funds.

- | | |
|--------------------|-------------------------------|
| • General Sub Fund | • Health Care Assistance Fund |
| • Appraisal Fund | • Risk Management Fund |
| • Road Fund | • Major Medical Fund |

General Fund revenue is projected at \$53.38 million which approximates a 13.2% increase over the prior fiscal year’s actual receipts. The Transfer Analysis process, identified earlier in this budget message, will bring in approximately \$600,876 to the General Fund in fiscal year 2021. General Fund expenditures are budgeted at \$29.63 million, a 7.8% increase over 2020 actual expenditures.

Corrections Fund. The County utilizes the corrections fund to track the expenditures of the Adult Detention Center for prisoner care at the County Detention Center. A one-eighth of one percent gross receipts tax provides for the funding as well as fees collected from municipalities; however, the detention center cannot maintain operations without the supplement from the general fund. Estimated transfers budgeted for the 2021 fiscal year approximate \$14.30 million and represents a 49.14% increase from 2020 actuals largely due to beginning fiscal year 2021 the GRT is to be collected into the General Fund.



Intergovernmental Grants Fund. This fund is used to account for state, federal and locally funded grant projects. Many of the grants awarded to the County are on a reimbursement basis; however, the County does receive other advance grant funding. Grants are accounted for in accordance with 2CFR200, known as the *Uniform Grant Guidance*, state regulation and specific rulings within the grant agreement. As of June 30, 2020, the County was in compliance with all requirements of its grant projects. The County received and accounted for \$2.6 million in additional state grant funding.

Water Reserve Fund. This fund is used to account for the mil levy implemented by the County in accordance with the San Juan Water Commission joint powers agreement. The County currently has implemented a .5 mil levy for this purpose.

Gross Receipts Tax-Communications/Emergency Medical Services. The combined GRT Communications and Emergency Medical Services fund was established to account for (1) the collection of three-sixteenths of one percent Emergency Communications and Emergency Medical Services gross receipts tax collected county wide and (2) to account for the operations of the Ambulance fund. Collections of GRT for fiscal year 2021 is expected to generate \$4.9 million in revenue. Such revenues are budgeted to support the ambulance fund in the amount of \$4.0 million and San Juan County Communications Authority, a discretely presented component unit of the County, in the amount of \$4.6 million. The deficit in GRT collections to support operations is covered through available cash balance within the fund. Management continues to evaluate expenditures for efficient and effective operations.

Awards & Recognitions

The San Juan County Housing Authority was awarded a Certificate of Excellence for outstanding performance and lasting contribution on the Section Eight Management Assessment Program (SEMAP) Assessment for 15 consecutive years. The SEMAP measures the performance of public housing agencies that administer the housing choice voucher program in 14 key areas. Some of these key indicators include the following: proper selection of applicants from the housing choice voucher waiting list, sound determination of reasonable rent, accurate verification of family income, ensuring units comply with housing quality standards, timely annual housing inspections, expanding housing choice outside areas of poverty, and enrolling families in the family self-sufficiency program to help achieve increases in income.

San Juan County's Comprehensive Annual Financial Report for the year ended June 30, 2019 was awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government



County Commission Presentation of Award to Finance

Finance Officers Association of the United States and Canada (GFOA). The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting. To be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate. San Juan County has received this award starting in fiscal year 2006 through fiscal year 2019 representing the 14th consecutive year that the County has received the award.

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to San Juan County for its annual budget for the fiscal year beginning July 1, 2019. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award. San Juan County has received this award consecutively for the 2009 through 2020 budget years representing the 12th year the County has received the award.

San Juan County also received its first Popular Annual Financial Report (PAFR) award from GFOA. The PAFR extracts information from our comprehensive annual financial report to produce high

quality popular annual financial reports specifically designed to be readily accessible and easily understandable to the general public and other interested parties without a background in public finance.

The National Association of Counties (NACO) awarded San Juan County with a National Achievement Award for our Clean Up San Juan County Application. This app was developed internally by the GIS Manager to provide citizens an easy method for reporting illegal dump sites to the County for clean-up by the Solid Waste Division of Public Works. This marks the 11th NACO achievement award that San Juan County has been awarded.

Conclusion

The 2021 fiscal year budget process was challenging due to the ongoing uncertain economic conditions and rising costs, especially in Public Safety and employee health care. San Juan County officials have monitored operations and have worked prudently to reduce and/or maintain expenditures to ensure safe and efficient operations. Revenues and expenditures will be closely monitored and adjusted throughout the fiscal year to ensure San Juan County's continual pursuit of excellence, and the ability to meet the current challenges, in the ultimate mission of **Building a Stronger Community**. Please visit San Juan County's web site at www.sjcounty.net for additional information.



Choke Cherry Canyon, Photo by W. Dean Howard

Executive Office Strategic Plan

- 1. Continue to establish core values for San Juan County**
 - By maintaining honesty through integrity and accountability
 - By maintaining an awareness to keep our citizens in mind while establishing the best possible work ethic making good conscience decisions
 - By demonstrating to our citizens that we are trustworthy representatives in regard to their best interests

- 2. Continue practicing the use of the County's Strategic Plan in order to provide direction and promote commitment, dedication and cooperation within the County by establishing goals and objectives that supports the Commissions' view of the County's mission**
 - By establishing a creative atmosphere of cooperation and teamwork
 - By conducting annual planning meetings
 - By conducting quarterly or bi-annual department head meetings

- 3. Continue to support department heads in developing basic services critical to their department's functionality**
 - By assessing the efficiency of each department and what they are doing to ensure that their goals follow the Commissions vision
 - By providing the necessary support and resources to be successful

- 4. To interact with County employees to promote a corporative atmosphere where each employee is appreciated for their work**
 - By conducting site visits and talking to County employees in their work areas
 - By holding a County-wide meeting once a year for all employees to attend
 - By providing personnel appreciation activities (Service pins, EST.)
 - By meeting with new employees after their first 60-90 days of their time on the job to hear and/or thoughts on their initial experience

- 5. To market and promote a positive County image within our community**
 - By continuing to report to the citizens, our County accomplishments through effective use of the media and publications such as a bi-annual newsletter
 - By continuing the use of County employee name tags to develop County pride and a more approachable means for citizens to interact
 - By identifying opportunities to show and tell of our successes that have the best interest of the citizens in mind

- 6. To implement a 5-year forecasting plan to support overall County personnel and operations in regard to County finances, capital and technological needs**
 - By setting objectives with the Financial Committee
 - By working with Department Heads to develop better planning

- By identifying the long-range financial impact of capital projects along with needs for personnel, technology and capital

7. To restore excess Fund Reserves to maintain the financial health of the County

- By setting long range goals appropriate for revenues and expenditures
- By investing and/or saving excess funds as a result of surplus brought in by unexpected increases in projections
- By conducting long range forecasting
- By providing a balanced budget each year where revenues meet expenditures

8. To implement salary merit increases

- By budgeting sufficient funds to cover merit increases
- By developing an appropriate process to ensure increases remain within budgeted salaries of filled positions



County Profile

There is but one place in our great country where four states share common borders. San Juan County, New Mexico, is in the heart of the Four Corners, where the beauty of the area competes only with the rich culture and heritage of the people who call the County home.

The County is comprised of 5535 square miles with approximately 6.5% privately owned and the remainder belonging to: American Indian (Navajo and Ute) reservations (65%), Federal Government (25%), and State Government (3.5%). The vast Navajo Nation Reservation lies adjacent to the County, as does the Jicarilla Indian Reservation. The locale is recognized worldwide for premier game hunting and for abundant fishing, particularly in the quality waters of the three rivers (Animas, La Plata, & San Juan River), which flow through the area.



Bisti Badlands, Photo by W. Dean Howard Photography

Numerous outdoor activities including camping, boating, swimming, water skiing, wind surfing, live horse racing, and hiking may be enjoyed year around. Spectacular skiing is available at Purgatory Resort and Wolf Creek ski resort in the scenic mountains of Colorado, each within a couple of hours drive. Farmington, the largest city in the County, provides a shopping hub for the area which covers a 150-mile radius and includes the smaller towns of Aztec, Bloomfield, and Shiprock, New Mexico, as well as several towns in Colorado including Durango and Cortez.

Aztec is the county seat of San Juan County, but that designation is as rich with history as those who first inhabited this part of the country. In 1887, the Territorial Government appointed Aztec as the county seat. However, the citizens of Farmington, Junction City, Largo and Mesa City contested the appointment, with each city believing the designation should be theirs. In 1890, an election was held to determine which city would have the honor of being the county seat. Junction City received 255 votes; Aztec, 246; Farmington, 1; and Mesa City received none. In 1891, a judge ordered Aztec city officials to move all county records to Junction City, which became the new county seat – but not for long.

Aztec officials determined the election to be illegal and took their case before the presiding judge in the district. The judge investigated the election process and discovered discrepancies and illegal activities surrounded the election. In August of 1892, the county seat designation was returned to Aztec. Ironically, within a year, Junction City was no longer a city, with that area eventually becoming part of Farmington.

Agriculture was the primary industry in the early days of San Juan County, with fruit orchards and vegetable farms offering a canvas of color and beauty. By 1905, the Denver and Rio Grande Railroad completed construction of a railroad and the area became a shipping point for sheep and cattle.

In 1950, however, a new industry rose to prominence in San Juan County. The oil and gas boom brought thousands of people to San Juan County, with the city of Farmington increasing in size by almost 736 percent in just ten years. An eventual bust of the oil fields created economic challenges for the residents of San Juan County, but the oil and gas companies who survived prospered and remain a dominant and an appreciated industry in the area.

While oil and gas continue to offer great contributions to the local economy, San Juan County has earned a new reputation as the retail hub of the Four Corners. With new businesses moving in and families recognizing the wonderful lifestyle in this area, the economy of San Juan County continues to grow.

San Juan County is continually growing and is ranked one of the five most populous counties in the State of New Mexico, with an increase of more than 40 percent since 1990. Education, health and social services employ the most people in the county, followed by retail trade; mining, agriculture and forestry; and arts, entertainment, lodging and food service.

The beauty of San Juan County attracts an ever-increasing number of tourists every year. With Aztec Ruins, Salmon Ruins and Chaco Culture National Historical Park nearby, those who enjoy ancient Indian ruins are delighted with the resources here. The Navajo Nation offers a rich history and culture and the Native Americans showcase talents that have been shared by countless generations.



Dunes Rec Area, Photo by W. Dean Howard Photography

The Quality Waters and Navajo Lake State Park offer the finest fishing around and attracts anglers from throughout the world. Bicycle and hiking trails, a five-star golf course, beautiful camping spots and great shopping offer residents and tourists alike lots to do and enjoy.

The climate in San Juan County affords the opportunity to enjoy outdoor sports most of the year. There is an average of 273 days of sunshine here, with an average rainfall of 7.5 inches and an average snowfall of 12.3 inches. January and December offer temperatures that range from the high 'teens to the mid-40s. Summer offers days in the 80s and 90s, with nightfall bringing cooler temperatures.

Albuquerque and Santa Fe are each within a 4-hour drive. Las Vegas-style gaming is available at several area casinos on the reservation, and at the County fairgrounds just outside of Farmington. The quality of life, clean air, mild climate, parent-involved school systems, and the "small-town" atmosphere make this an ideal locale to live and raise children.

A County Manager, who oversees over 650 employees, guides San Juan County government. Five County Commissioners are elected by voters, and they serve a term of four years. There is a two-term limit on commission seats. The County provides the following services as authorized by its charter: public safety, highways and streets, sanitation, health and social services, recreation, public housing assistance, public improvements, planning, property assessments, tax collection and general administrative services.

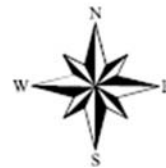
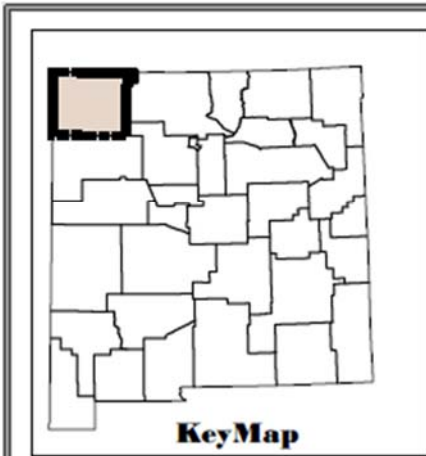
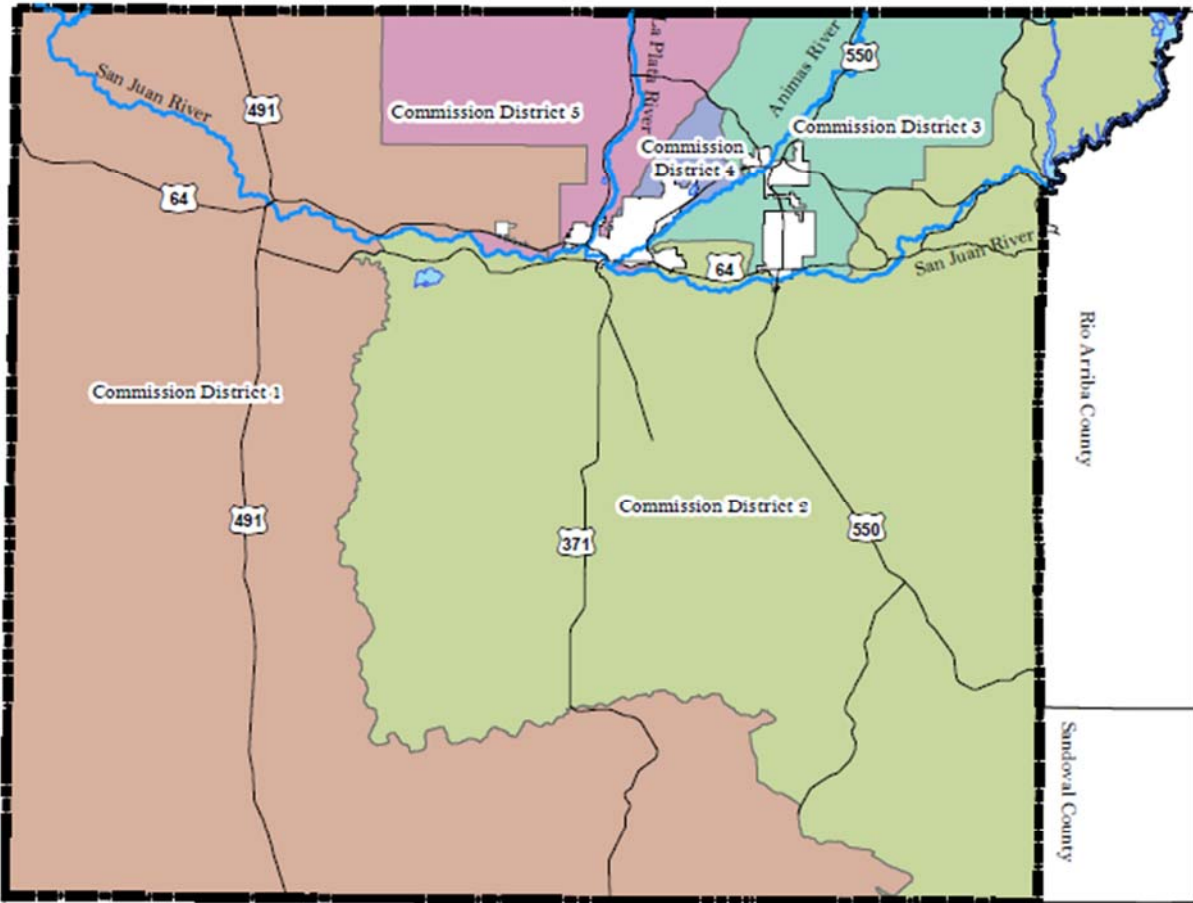
San Juan County administrators and staff are dedicated to keeping the neighborly atmosphere of the county, while encouraging growth and prosperity in unknown economic times. Working closely with the cities of Aztec, Bloomfield, Farmington, Kirtland and Shiprock, County officials work hard to provide a place where families, business and industry can enjoy a quality of life second to none.



San Juan County Administrative Building

County Map

San Juan County, NM

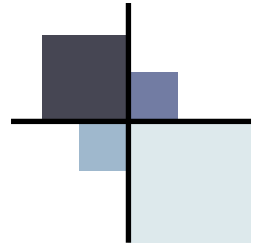


Map Created by:
San Juan County GIS Dept.
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Data collected from various sources.
Updated: 11/6/2018

Demographics

Demographics			
Population		Workforce (June 2020)	
2019	123,958	Labor force	47,248
		Employment	41,878
Age (2019)		Establishments (4 th Qtr 2018)	2,946
Under 5 years	6.3%	Weekly wage average (1st Qtr 2020)	\$890
5yrs – 18yrs	26.0%	Unemployment Rate	11.4%
19yrs – 64yrs	52.1%	Education (2018)	
65 & older	15.6%	High School graduate	84.2%
Median age (2017)	37.9	Bachelor's degree or higher	15.2%
Sex (2019)		School enrollment (2020)	22,699
Male	49.5%	Land Area/Ownership	
Female	50.5%	Total Square Miles	5,535
Race (2019)		Navajo and Ute Mountain Reservations – 3,588 sq. miles (65%)	
White	36.3%	Federal Government – 1,396 sq. miles (25%)	
Hispanic	20.6%	State of New Mexico – 189 sq. miles (3.5%)	
American Indian	41.6%	Private Land – 362 sq. miles (6.5%)	
Black	0.8%	Principal Employers (2020) Industry Type	
Asian	0.6%	San Juan Regional Medical Center	Health Care
Other	0.1%	Central Consolidated Public Schools	Education
Housing		Farmington Public Schools	Education
Housing units (2019)	51,480	San Juan College	Higher Education
Homeownership rate (2014-2018)	71.8%	City of Farmington	Government
Multi-unit housing (2014-2018)	Data unavailable	Basin Health Companies	Home Health
Median value of owner occupied (2014-2018)	\$150,400	San Juan County	Government
		Conoco Phillips	Oil & Gas
		Bloomfield Schools	Education
		BHP Billiton	Mining/Coal
Households			
Persons per household (2014-2018)	2.91		
Median household income (2014-2018)	\$ 50,582		
Per capita personal income (2018)	\$ 35,453		
Person below poverty level (2014-2018)	23.1%		
Source: US Census Bureau, State of New Mexico Department of Labor, San Juan Economic Development Service, Bureau of Economic Analysis			

BUDGET OVERVIEW



FINANCIAL POLICIES

Purpose – San Juan County has implemented financial policies to ensure its citizens, bond holders, bond rating agencies, and other stakeholders that the County is committed to a sound fiscal operation, providing guidelines for the present and future County Commission and staff, resulting in the efficient and effective performance of the County’s core services achieving the County’s mission and vision. The financial policies are approved annually by the County Commission as part of the Budget resolution. The following fiscal year 2020 Financial Policies will be adopted by the San Juan County commission with the fiscal year 2021 Final Budget Resolution. See Note 1 to the County’s Comprehensive Annual Financial Report for further detail on significant accounting policies.

Financial Planning Policies

Balanced Budget – In accordance with New Mexico State Statutes, the County will submit a balanced budget approved by County resolution to the New Mexico Department of Finance and Administration for their approval annually by July 31st. A balanced budget is defined as expenditures not exceeding revenues. A fund’s beginning cash balance may be included along with the estimated revenues to meet the balanced budget so long as reserve requirements are met.

Capital Improvement Plan – The County will annually update its five-year Capital Improvement Plan. The process will include input from the citizens, social organizations, and staff obtained through public hearings to identify short-term and long-term capital infrastructure and community development needs. The projects will be prioritized, potential funding sources will be identified, and the impact on operating costs will be analyzed. For fiscal year 2021, San Juan county was unable to hold public hearings due to the COVID-19 pandemic.

Strategic Plan – The County will update and monitor its strategic plan outlining both short-term and long-term strategic goals.

Capital Asset Inventory – In accordance with New Mexico State Statutes, the County will annually conduct a physical inventory of movable chattels and equipment. The County will provide written notification of proposed disposition of property to the New Mexico State Auditor at least thirty days prior to the disposition. The County will certify in writing to the State Auditor the proper erasure of computer hard drives prior to disposition.

Revenue Policies

Revenue Diversification – The County will strive to maintain revenues from diversified sources. The County is authorized by the State to implement County Local Option Gross Receipts Taxes. Gross receipt taxes are assessed on both services and tangibles. The County is also authorized

to implement up to 11.85 mills in property taxes. The County also receives franchise fees and payments in lieu of taxes. Fees for services are also monitored on an annual basis.

One-Time Revenues – The County will not use one-time revenues for ongoing operating expenditures. One-time revenues will be used for one-time expenditures.

Revenue Projections – The County will take a conservative approach when budgeting revenue projections considering historical trends, economic outlook, changes in rates, and legislative changes.

Investments – The County will follow the New Mexico State Statutes as outlined in the Investment Policy written by the County Treasurer and approved by the County Commission acting as the Board of Finance. The County Treasurer will prepare and distribute a monthly investment Treasurer’s report.

Expenditure Policies

Debt Management – In considering whether to borrow, a reliable dedicated revenue source will be identified and designated to fund the debt service. Long-term debt will not be used to finance ongoing current operations and maintenance. The maturity date for any debt will not exceed the reasonable expected useful life of the asset or project. The County will meet its continuing disclosure undertaking responsibilities and maintain good relations with financial and bond rating agencies, following a policy of full and open disclosure on every financial report and bond prospectus. In accordance with NM state law the County can issue general obligation bonds up to 4% of the County’s taxable assessed property value. The County will not issue additional revenue bonds unless the debt service coverage ratios can be met. The County will follow its adopted policy and procedures when evaluating proposed industrial revenue bonds.



Oil Pumps Photo by W. Dean Howard
Photography

Reserves – The County will follow the NM state law requirements in maintaining reserves. The County will maintain a reserve in the General Fund equal to 3/12^{ths} of the budgeted General Fund expenditures and 1/12th of the Road Fund’s budgeted expenditures.

Expenditure Accountability/Monitoring - The County will continually monitor its actual revenues and expenditures. Departments will utilize MUNIS financial reporting software to monitor their revenues and expenditures. This software allows information to be real time for each department. Monthly budget adjustments will be evaluated and, if reasonable in light of the circumstance, will be presented for approval. All line item budget adjustments must be approved by the County Commission. Budget adjustments between funds and increasing line items must also be approved by the NM Department of Finance and Administration.

Annual Audit – The County will comply with the New Mexico state law which mandates that the financial affairs of every New Mexico agency be thoroughly examined and audited each year by the State Auditor, personnel of his office designated by him, or by independent auditors approved by him. A complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards and rules issued by the State Auditor is due by December 1st each year for the fiscal year ending June 30th.



Budget Development

The Fiscal Year 2021 annual budget for San Juan County is intended to serve as the following:

A Policy Document

The budget is a portrayal of San Juan County Commission’s priorities, goals and objectives represented in the Mission and Vision statements, as well as the Strategic Initiatives. This document serves as a written indication of Commission policy and is demonstrated by appropriations approved, staffing funded, projects supported, and goals and objectives promoted.



A Financial Plan

The budget serves as the foundation for financial planning and control as evidenced by the financial outline of services provided and funded, while maintaining a balanced budget. San Juan County’s financial policies include planning policies, along with revenue and expenditure policies. San Juan County leaders are committed to fiscal responsibility.



An Operations Guide

An organization chart depicts how San Juan County is structured to supply services to its Citizens. A listing of each departmental budget along with goals and concerns is presented in this annual budget submission.

A Communications Device

The following paragraphs contain an overview of the budget development and approval process. The budget is designed with the average citizen in mind and is intended to be reader friendly. In addition to a table of contents and a glossary of terms, charts and graphs are provided in an effort to clarify information. The five-year Infrastructure Capital Improvement Plan (ICIP) is used to determine project funding. The County ICIP is incorporated into the State of New Mexico's capital planning process.

Budget Requirements

In accordance with New Mexico State statutes, San Juan County is required to submit a balanced budget approved by County resolution, to the New Mexico Department of Finance and Administration (DFA). A balanced budget is defined as expenditures not exceeding revenues and a fund's beginning cash balance may be included with estimated revenues, provided the reserve requirements are met. San Juan County is required to maintain a General Fund cash balance of at least 3/12ths (25%) of budgeted expenditures, and a 1/12th (8.33%) reserve for county road funds.

New Mexico counties are required to develop and submit a proposed budget, approved by local governing bodies, to the DFA for the next fiscal year no later than June 1st. The DFA evaluates and approves the budget as an *interim* operating budget, pending approval of the *final* budget submission, due no later than July 31st.

San Juan County budgets on a cash basis (activity recognized when received or spent), although the modified and full accrual basis of accounting are followed for audited financial statement purposes. Under the modified accrual basis, revenues and other governmental fund financial resource increments are recognized in the accounting period in which they become measurable and available to pay liabilities of the current period. Appropriations are organized and prepared by department on a line item basis, using Governmental accounting funds. Fund types include: General Fund, Special Revenue Funds, Capital Projects Funds, and a Debt Service Fund.

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, right of ways, and similar items), are defined by the County as assets with an estimated useful life of more than one year, and an initial, individual cost of more than \$5,000.

Budget Process

Early in March, the Chief Financial Officer (CFO) and the County Executive Office (Budget Committee) meet to determine the goals and objectives of the upcoming budget. Economic



conditions and revenue sources are evaluated, and wage and benefit recommendations are established. A memo is sent to departments with instructions to begin budget development. Based on prior year history and current projections, County departments prepare their requests on a detailed line item basis for the upcoming year, normally due in mid-April. Once all budget requests are compiled, the Budget Committee analyzes proposed department requests to determine if they comply with County goals and

objectives. Necessary budget adjustments are made and meetings are scheduled with elected officials and individual department heads, followed by workshops with County Commissioners. The interim budget is presented to the County Commission and providing no complications, approval is scheduled prior to June 1st as required by DFA.

San Juan County adopts an approved budget for all funds except the Trust and Agency Fund. This fund is reported in the financial statements, although it is not reflected in the budget.

After July 1st the Final Budget is prepared and presented to the County Commission for approval and submitted to DFA for their approval by the July 31st deadline. The budget is monitored throughout the fiscal year and budget adjustments are presented for approval when necessary. All final budget adjustments are approved by July 31st in order to meet the deadline.

Budget Adjustments

The San Juan County Commission is authorized to transfer budgeted amounts between detail line items within a fund without DFA approval. DFA however, must also approve any revisions that alter the total expenditures of a fund or transfers between funds. Budget adjustments are approved by the local governing body and submitted to DFA for final approval whenever necessary. DFA requires all fiscal year end budget adjustments to be presented for approval by July 31st. County departments submit budget adjustment requests to the Finance Department on an as needed basis. The Finance Department compiles the requests and determines funding assurance. The budget adjustments are presented to the County Commission for approval by resolution and then forwarded to DFA for final review and approval.



Fund #1

Fund #2

Picture illustrates the transferring from one budgeted fund to another to ensure safe, effective and efficient operations while maintaining a balanced budget.



Budget Calendar Budget Events for Fiscal Year 2021

Meeting with County Executive Office to discuss FY21 budget process	Multiple Jan./Feb.
Budget worksheets sent to Department Heads and Elected Officials	April 2, 2020
Due date for all budgets to be entered into the financial system	April 16, 2020
Budget discussions with County Executive Office	May 4, 2020
Budget meetings with Department Heads and Elected Officials	April & May 2020
Budget workshop with County Commissioners	May 5, 2020
Interim budget presentation to County Commission	May 19, 2020
Approval of interim budget by County Commission	May 19, 2020
Deadline for submission of interim budget to New Mexico Department of Finance and Administration	June 1, 2020
Approval of interim budget by New Mexico Department of Finance and Administration	June 2, 2020
Final budget workshop with County Commissioners	July 21, 2020
Final budget presentation to County Commission	July 28, 2020
Approval of final budget by County Commission	July 28, 2020
Deadline for submission of final budget to New Mexico Department of Finance and Administration	July 31, 2020
Approval of final budget by New Mexico Department of Finance and Administration	August 15, 2020

Fund Structure

Fund Accounting for Budgeting Purposes

San Juan County uses fund accounting for budgeting and accounting purposes. Each fund is considered to be a separate account, similar to a checking account. Revenues received are deposited into the fund and are used to pay for ongoing activities. Once all expenditures are paid, the remaining cash is maintained as a reserve at fiscal year-end as a fund balance. The following fund types are maintained by San Juan County and included in this document.

General Fund

The general fund is used by default to account for and report all financial resources not accounted for and reported in another fund.

Special Revenue Funds

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Capital Projects Funds

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets.

Debt Service Fund

Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest on debt obligations.



Fund Descriptions

General Fund

The general fund is used by default to account for and report all financial resources not accounted for and reported in another fund. The fund is used to account for annual operations of 23 departments of the County. The departments include:

- County Commission
- County Assessor
- County Clerk
- Bureau of Elections
- Probate Judge
- County Treasurer
- Finance
- Central Purchasing
- Human Resources
- Information Systems
- Geographic Information Systems
- Legal Department
- County Executive Office
- Youth Employment
- General Government
- Sheriff's Office
- Community Development
- Building Inspection
- Emergency Management
- Safety
- Fire Operations
- Health & Social Services
- Parks & Facilities

General Sub Funds

The general sub funds are used to account for the County's primary operations and financial resources of the general government not accounted for and reported in another fund. These sub funds are combined with the general fund for financial reporting purposes.

Appraisal - This fund was created in accordance with state statute section 7-38-38.1 NMSA compilation. Prior to distribution to a revenue recipient of revenue received by the County Treasurer, the Treasurer shall deduct as an administrative charge an amount equal to one percent of the revenue received. Expenditures from this fund are made pursuant to a property valuation program presented by the County Assessor and approved by the majority of the County Commissioners.

Road - To account for road construction and maintenance of County maintained infrastructure.

Health Care Assistance Fund - The Health Care Assistance (HCA) program was established in accordance with, and under the authority of the Indigent Hospital and County Health Care Act, Chapter 27, Article 5 NMSA 1978. The purpose of this program is to provide for the provision of health care to indigent patients domiciled in the County.

Risk Management - To account for liability and property insurance coverage for all County operations and administration the County Workmen's Compensation program.

General Sub Funds (Continued)

Major Medical - This fund is used to account for the costs of providing health insurance coverage for the employees of San Juan County.

Special Revenue Funds

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Corrections - To account for funds expended for prisoner care at the County Detention Center.

Solid Waste - To account for the operation and maintenance of solid waste compactor stations in the County. Funding is provided by one-eighth of one percent gross receipts tax in unincorporated areas of the County. The fund was created by authority of state statute (see Section 7-20B-3, NMSA 1978 Compilation).

Gross Receipts Tax-Communications/Emergency Medical Services - To account for the three-sixteenths of one percent Emergency Communications and Emergency Medical Services gross receipts tax collected county wide. The fund was created by authority of state statute (see Section 7-20E-11, NMSA 1978 Compilation).

Ambulance Fund - To account for funds spent on ambulance and paramedic services in the County operated by San Juan Regional Medical Center. Funding is provided by a portion of the three-sixteenths of one percent Emergency Communications/Emergency Medical Services gross receipts tax in accordance with state statute (Section 7-20E-11 NMSA 1978 Compilation).



Emergency Medical Services - To account for funds spent on ambulance and paramedic services in the County through the various volunteer fire districts. Funding is provided by a state grant. This fund was created by authority of state statute (see Section 24-10A-6, NMSA 1978 Compilation).

Communications Authority - To account for the operation and maintenance of a joint communication facility. Funding is provided by a portion of the three-sixteenths of one percent Emergency Communications/Emergency Medical Services gross receipts tax. Authority for creation of the fund is by joint powers agreement as well as state statute (Section 7-20E-11 NMSA 1978 Compilation). The Communications Authority is presented as a component unit of the County for financial reporting purposes.



Farm and Range - To account for the activities of predator and environmental controls for the area ranches. Funding is provided by a State Grazing Grant. The fund was created by authority of state statute (see Section 6-11-6, NMSA 1978 Compilation).

Special Revenue Funds (Continued)

State Fire - To account for operations and maintenance of several volunteer fire districts in the County. Funding is provided by allotments from the State Fire Marshal's office. The following individual fire districts comprise the Fire District Fund: Valley Fire, Cedar Hill, Flora Vista, La Plata, Blanco, Lee Acres, Center Point, Hart Valley, Sullivan Road, and Dzilth-Na-O-Dith-Hle.

Law Enforcement Protection - To account for funds expended for capital outlays, travel and training of the sheriff's department. Funding is provided from a state grant. The fund was created by authority of state statute (see Section 29-13-4, NMSA Compilation).



Criminal Justice Training Authority – To account for the operation of a regional law enforcement training facility. The fund was created by joint

powers agreement between San Juan County, the City of Farmington, the City of Bloomfield, the City of Aztec and the State of New Mexico Department of Public Safety under the New Mexico Joint Powers Agreement Act, (NMSA, Section 11-11-1 et seq).

Golf Course - To account for the operations of the Riverview Golf Course acquired from Central Consolidated School District No. 22 in March 2010. Funding is provided by golf course fees along with support from the General Fund.



Intergovernmental Grants Fund - This fund is used to account for the various sources of revenue from local, state and federal governments. The County also serves as the fiscal agent to other governmental bodies and is responsible for grant administration and grant accounting.

Senior Citizens - This fund was created in fiscal year 2021. It is used to account for the one County employee and the various expenses that occur at the Blanco and Lower Valley Senior Centers. San Juan County and the City of Farmington have entered into an MOU and the City will be the fiscal agent for funds received from New Mexico Aging and Long-Term Services.

Fire Excise Tax - To account for funds expended for operations and capital outlay for volunteer fire districts and ambulance services. Funding is provided by a one-fourth of one percent gross receipts tax collected from unincorporated areas within the County. The fund was created by authority of state statute (see Section 7-20E-15 & 16, NMSA 1978 Compilation).



Special Revenue Funds (Continued)



DWI Detention & Treatment Facility
Farmington, NM

Alternative Sentencing - To account for the operation of the Alternative Sentencing Department, which includes the DWI Treatment Facility, DWI Detention Facility, the Compliance Program, and the AXIS Program. Funding is provided by client fees, State grants, State distribution, and participation by the City of Farmington. Authority for creation of the fund is by County Resolution.

County Clerk's Recording Fees - Authorized by the State legislature to allow County Clerk's offices to charge a fee for filing and recording documents to be used specifically for new equipment and employee training using this equipment. The fund was created by authority of state statute (see Section 14-8-12.2, NMSA 1978 Compilation).

Housing Authority - To account for funds expended for low-income housing assistance. Funding is provided from the United States Department of Housing and Urban Development. The fund was created to account for grant activity under the contract with HUD. Authority for creation of the fund is by County Resolution.

Water Reserve - To account for the mill levy implemented by the County in accordance with the San Juan Water Commission joint powers agreement. The County currently has implemented a .5 mill levy for this purpose.

San Juan Water Commission - To account for operating and capital expenditures of the San Juan Water Commission established by a joint powers agreement between the participants of San Juan County, City of Farmington, City of Bloomfield, and the City of Aztec. Funding is provided by a transfer from the Water Reserve Fund which is funded by a ½ mil property tax in accordance with the joint powers agreement. Authority for creation of the fund is by joint powers agreement. The Water Commission is presented as a component unit of the County for financial reporting purposes.

San Juan Water Commission

Juvenile Services - To account for funds expended for the operation of a County juvenile detention facility. Revenues come from a County-wide one-eighth of 1% gross receipts tax. The fund was created by authority of state statute (see Section 7-20E-11, NMSA 1978 Compilation).



Juvenile Building Farmington, NM

Capital Projects Funds

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets.

CDBG Project - County management established this fund to account for projects using Community Development Block Grants.

Communications Authority Capital - To account for the capital purchases of a joint communication facility. Funding is provided by local government entities that are participants of the agreement. Authority for creation of the fund is by joint powers agreement and is reported in conjunction with the Communications Authority as a component unit.

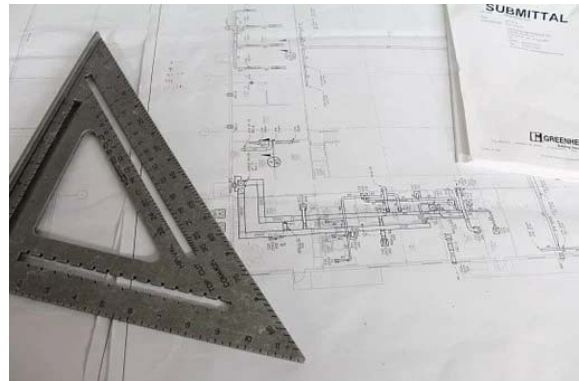
Capital Replacement - County management established this fund to account for various capital replacement projects.

Capital Replacement Reserve - To account for funds reserved for capital replacements and capital projects.

Road Construction - County management established this fund to account for special road construction and maintenance projects.

Gross Receipts Tax Revenue Bond Series 2015 –

This fund was established to account for the Gross Receipts Tax Improvement Revenue Bond Series 2015B. These bonds were issued to provide funds for designing, constructing, purchasing, furnishing, equipping, rehabilitating, making additions and improvements to and renovating certain County capital projects. The Fire Department and Road Department will also be utilizing this fund for various capital projects. The fund will be used until all proceeds from bond issuance are spent.



Debt Service Fund

Debt service fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

Debt Service - To account for the dedicated gross receipts taxes which are pledged revenues for payments of bond and loan principal and interest.

CHANGES IN FUND BALANCE

Analysis of fund balance for each of the County's funds can be useful in budgeting for the subsequent fiscal years as it reflects the amount of cash and other assets in excess or deficit of its related payables and other liabilities which are available for operations. A positive fund balance indicates that it has excess assets that can be used to provide services to County constituents and/or there is a saving pattern for a future planned project in which funds are placed in reserve. Such positive fund balance is generally budgeted to supplement the fund in years where budgeted expenditures exceed its planned revenues. A negative fund balance indicates potential cash shortfall or revenues aren't generating enough to supplement the fund. The County is diligent in ensuring that funds maintain a positive fund balance and immediately analyzes any fund in which the balance falls negative.

This section covers the fund balance trends of the past seven years for each County major fund, determined as of the County's June 30, 2020 fiscal year end, its aggregate non-major funds and component units. The information is presented on the modified accrual basis of accounting and includes increases and decreases to each funds fund balance. Increases represent revenues, transfers in and other financing sources while decreases represent all expenditures, transfers out and other financing uses. The information has been presented with a trend line forecasted out two fiscal years.

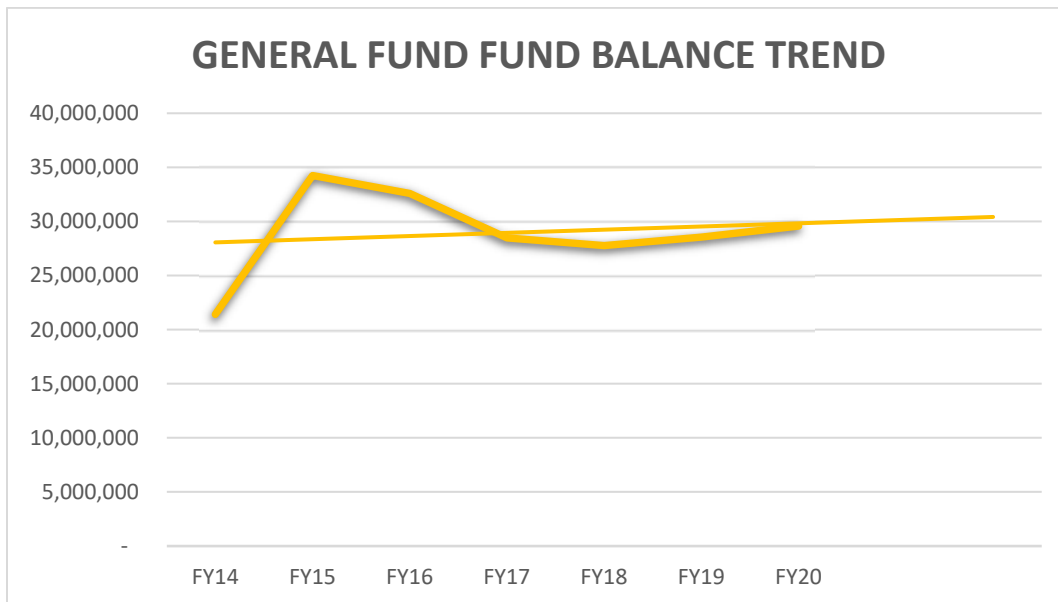
Further information on financial statement fund balance can be obtained by reviewing the County's annual Comprehensive Annual Financial Report (CAFR). Copies of the CAFR by fiscal year are available on the County's website.



Major Funds 7-year Fund Balance Trend

General Fund

	FY14	FY15	FY16	FY17	FY18	FY19	(Unaudited) FY20
Beginning Balance	\$ 20,580,672	21,416,899	34,252,815	32,590,082	28,482,738	27,763,485	28,549,871
Increases	66,147,384	76,002,833	70,097,738	68,605,205	68,033,270	73,436,911	73,072,412
Decreases	(65,311,157)	(63,166,917)	(71,760,471)	(72,712,549)	(68,752,523)	(72,650,525)	(72,052,197)
	836,227	12,835,916	(1,662,733)	(4,107,344)	(719,253)	786,386	1,020,215
Ending Balance	\$ 21,416,899	34,252,815	32,590,082	28,482,738	27,763,485	28,549,871	29,570,086
Percent Change	-	59.93%	-4.85%	-12.60%	-2.53%	2.83%	3.57%

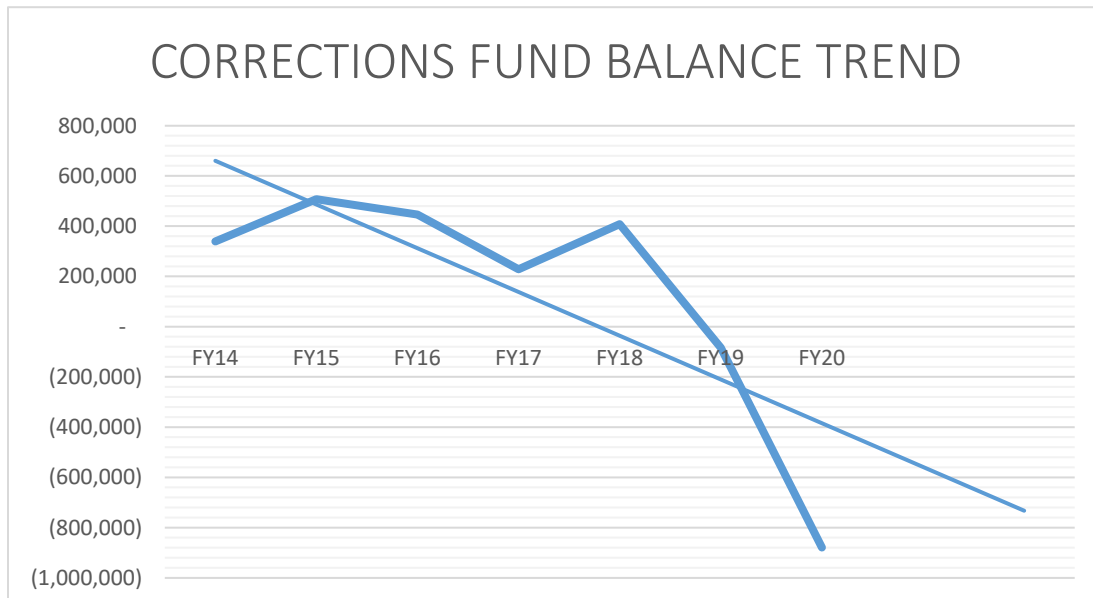


The general fund balance has seen significant fluctuations over the past seven years. The 2015 fund balance outlier was due to consolidation of a non-major fund to a general fund sub-fund as well as other inter sub-fund activity. Over the course of the next three fiscal years, the County has intentions on maintaining its current levels in anticipation of certain revenue losses in FY2022 (see the Comprehensive Financial Plan section).

Major Funds 7-year Fund Balance Trend (Continued)

Corrections Fund

	FY14	FY15	FY16	FY17	FY18	FY19	(Unaudited) FY20
Beginning Balance	\$ 939,333	339,275	507,378	446,282	228,507	407,746	(83,949)
Increases	12,397,636	13,376,332	14,153,832	13,619,713	16,028,846	15,604,748	15,042,042
Decreases	(12,997,694)	(13,208,229)	(14,214,928)	(13,837,488)	(15,849,607)	(16,096,443)	(15,836,947)
	(600,058)	168,103	(61,096)	(217,775)	179,239	(491,695)	(794,905)
Ending Balance	\$ 339,275	507,378	446,282	228,507	407,746	(83,949)	(878,854)
Percent Change	-	49.55%	-12.04%	-48.80%	78.44%	-120.59%	-946.89%

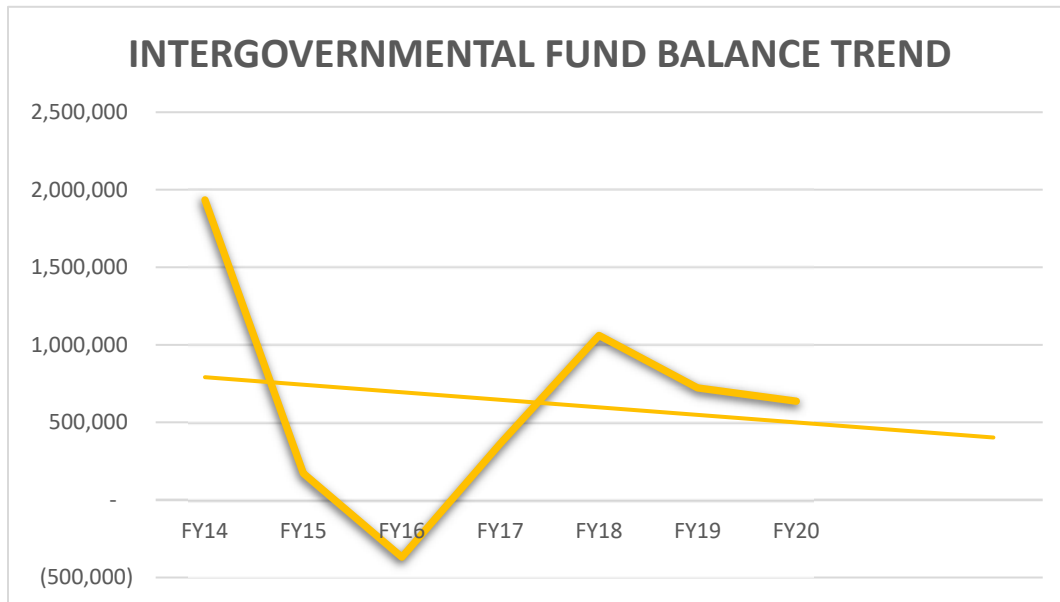


Continued increasing of cost to operate the Adult Detention Center has caused the general fund to make significant contributions to ensure adequate operations of the Center. Within the past three fiscal years, the corrections fund has seen an increase of 31.8% in monies needed from the general fund. The general fund anticipates needing to transfer \$14.3 million in the 2021 fiscal year alone. As a result of the significant contributions from the general fund, the County budgets the fund to maintain a zero cash balance. At fiscal year-end, changes in assets and liabilities will cause this balance to fluctuate positive or negative. The negative fund balance of \$878,854 for 2020 indicates there are liabilities in excess of the available cash balance. While this is the case for financial reporting purposes, the County ensures there is adequate cash balance to cover all expenses while maintaining a zero cash balance. Fund balance is expected to be zero in subsequent years.

Major Funds 7-year Fund Balance Trend (Continued)

Intergovernmental Grants Fund

	FY14	FY15	FY16	FY17	FY18	FY19	(Unaudited) FY20
Beginning Balance	\$ 96,998	1,934,270	170,742	(369,173)	364,480	1,059,885	722,007
Increases	3,035,391	1,579,228	3,043,171	3,299,020	1,753,088	3,380,090	6,945,374
Decreases	(1,198,119)	(3,342,756)	(3,583,086)	(2,565,367)	(1,057,683)	(3,717,968)	(7,030,876)
	1,837,272	(1,763,528)	(539,915)	733,653	695,405	(337,878)	(85,502)
Ending Balance	\$ 1,934,270	170,742	(369,173)	364,480	1,059,885	722,007	636,505
Percent Change	-	-91.17%	-316.22%	-198.73%	190.79%	-31.88%	-11.84%

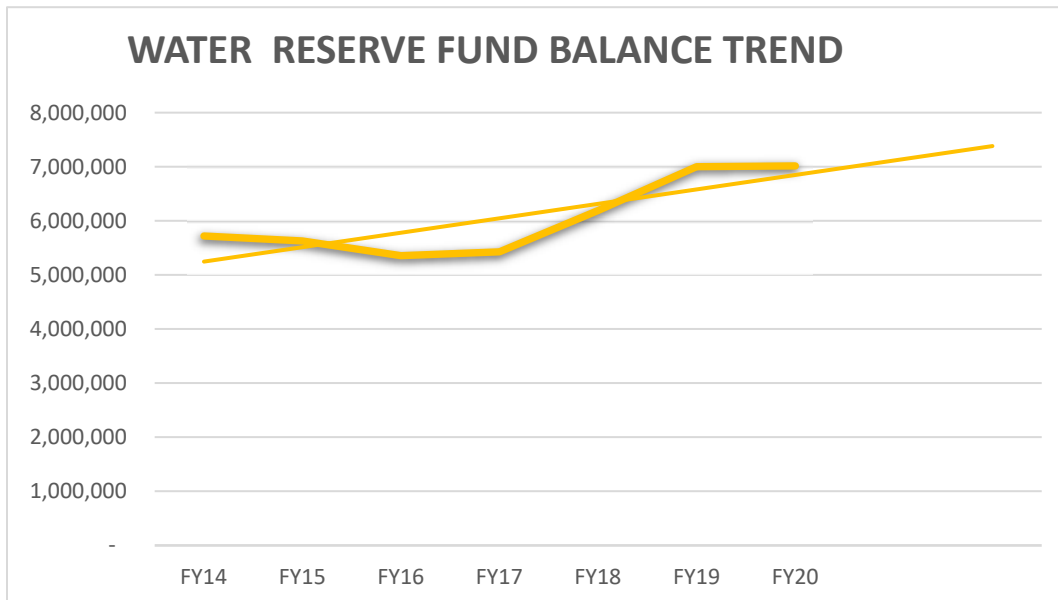


Fund balance will fluctuate from year to year based on grants received and spent. As the County does not receive many advance grants, it is anticipated that the fund balance would fluctuate around \$1 million. This fund balance represents the County's cash contribution to fund reimbursement-based grants. Any fund balance below \$1 million indicates the County is owed money from grantors for expenditures paid by the County on the grant. Any fund balance above \$1 million indicates matching funds not used or additional advance grants received.

Major Funds 7-year Fund Balance Trend (Continued)

Water Reserve Fund

		FY14	FY15	FY16	FY17	FY18	FY19	(Unaudited) FY20
Beginning Balance	\$	5,465,458	5,717,609	5,628,662	5,356,679	5,426,601	6,189,771	7,000,720
Increases		2,005,678	1,914,097	1,801,957	1,843,927	1,894,376	1,995,145	1,893,225
Decreases		(1,753,527)	(2,003,044)	(2,073,940)	(1,774,005)	(1,131,206)	(1,184,196)	(1,877,088)
		1,837,272	(1,763,528)	(539,915)	733,653	695,405	(337,878)	16,137
Ending Balance	\$	5,717,609	5,628,662	5,356,679	5,426,601	6,189,771	7,000,720	7,016,857
Percent Change		-	-1.56%	-4.83%	1.31%	14.06%	13.10%	0.23%

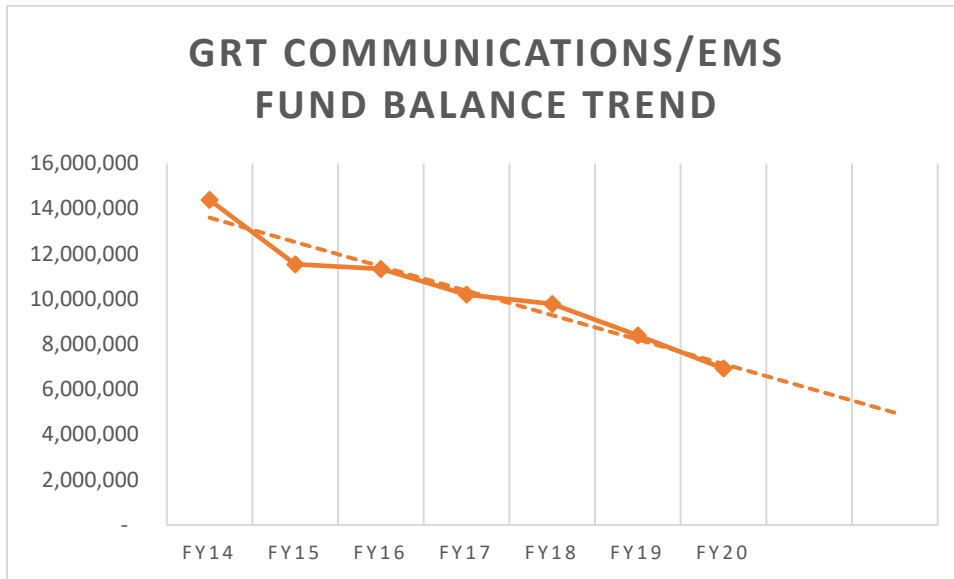


The Water Reserve Fund receives revenue from a 0.5 mil levy in property tax which, through a Joint Powers agreement (JPA), funds San Juan Water Commission, a discreetly presented component unit of San Juan County. San Juan Water Commission has entered into several water lease agreements and has had a significant reduction in professional services fees which has reduced the amount of money needed to be transferred from the Water Reserve Fund to help support operations.

Major Funds 7-year Fund Balance Trend (Continued)

Gross Receipts Tax Communications/Emergency Medical Services Fund

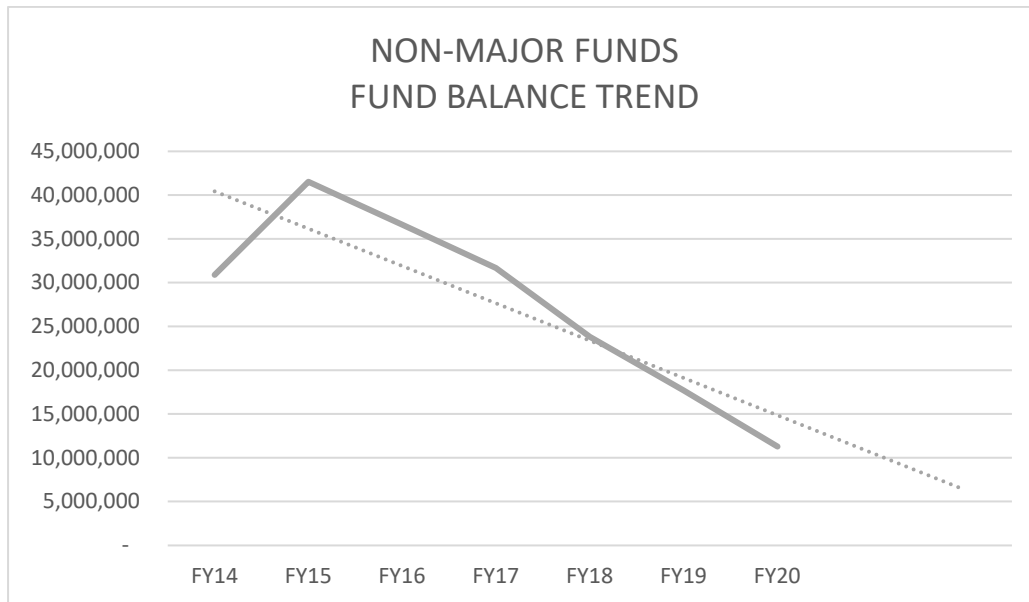
	FY14	FY15	FY16	FY17	FY18	FY19	(Unaudited) FY20
Beginning Balance	\$ 12,808,286	14,381,447	11,531,926	11,325,724	10,190,538	9,775,781	8,386,581
Increases	6,972,765	10,364,059	9,472,031	8,713,887	8,843,982	8,841,781	9,047,088
Decreases	(5,399,604)	(13,213,580)	(9,678,233)	(9,849,073)	(9,258,739)	(10,230,981)	(10,509,918)
	1,573,161	(2,849,521)	(206,202)	(1,135,186)	(414,757)	(1,389,200)	(1,462,830)
Ending Balance	\$ 14,381,447	11,531,926	11,325,724	10,190,538	9,775,781	8,386,581	6,923,751
Percent Change	-	-19.81%	-1.79%	-10.02%	-4.07%	-14.21%	-17.44%



The San Juan County Communications Authority and the Ambulance funds utilize this fund to maintain operations and capital purchases. Starting in FY14, the fund balance began to decline as Communications Authority and the Ambulance funds spent down their cash balances. Due to rising costs and federally mandated systems, future capital purchases could deplete this balance. Management of the Communications Authority and Ambulance Service works diligently to operate efficiently and effectively while reducing or maintaining current operating expenditure budgets.

Aggregate Non-Major Funds 7-year Fund Balance Trend

	FY14	FY15	FY16	FY17	FY18	FY19	(Unaudited) FY20
Beginning Balance	\$ 27,443,404	30,885,974	41,531,187	36,623,829	31,660,892	23,812,853	17,680,261
Increases	40,094,998	69,023,031	36,346,494	45,803,902	24,237,951	28,815,275	27,280,339
Decreases	(36,652,428)	(58,377,818)	(41,253,852)	(50,766,839)	(32,085,990)	(34,947,867)	(33,680,353)
	3,442,570	10,645,213	(4,907,358)	(4,962,937)	(7,848,039)	(6,132,592)	(6,400,014)
Ending Balance	\$ 30,885,974	41,531,187	36,623,829	31,660,892	23,812,853	17,680,261	11,280,247
Percent Change	-	34.47%	-11.82%	-13.55%	-24.79%	-25.75%	-36.20%

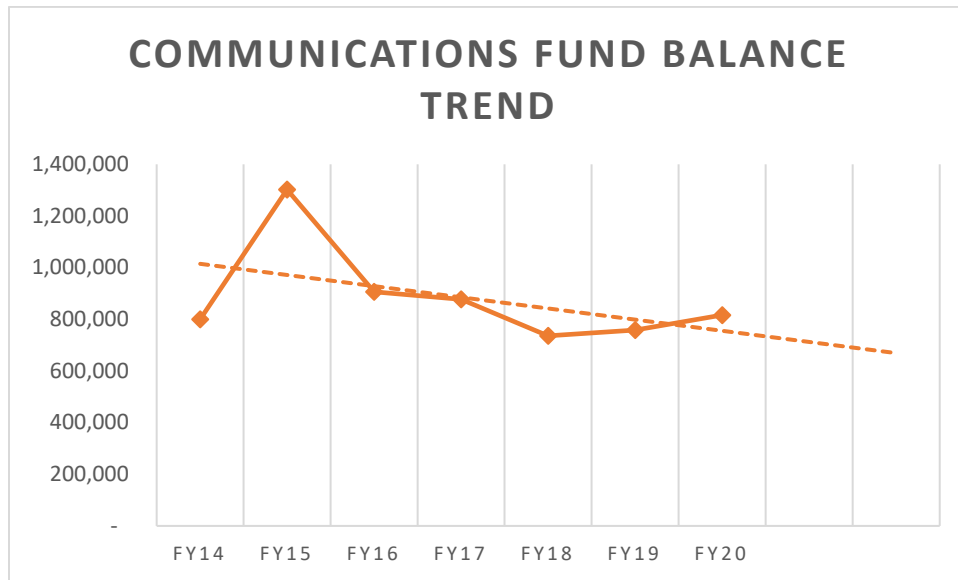


The County’s non-major funds are comprised of the special revenue funds, capital projects funds and a debt service fund. These funds were established for their specific purposes and, as a result, monies are expended in the course of business each fiscal year. Some funds generate revenues while others receive one-time revenue streams. A downward trend of the County’s non-major funds indicates that there is more spending in the funds that are not revenue generating funds (i.e. they are spending down their received cash balance). In 2020 the County’s Gross Receipts Tax Revenue Bond 2015 changed from a major fund to a non-major fund and was consolidated into the above data. The graph above depicts a large influx of \$18.9 million in fund balance for 2015 as a result of issuance of these bonds. The County continues to spend down these monies received. Further analysis of the County’s non-major funds can be found throughout this budget document. The County anticipates the fund balance of its’ non-major funds to smooth out once these one-time revenue streams are fully spent.

Component Units 7-year Fund Balance Trend

San Juan Communications Authority

	FY14	FY15	FY16	FY17	FY18	FY19	(Unaudited) FY20
Beginning Balance	\$ 3,068,974	799,958	1,302,094	906,019	876,905	736,062	757,923
Increases	2,044,587	6,822,602	3,933,022	4,003,002	4,146,492	3,991,024	4,030,232
Decreases	(4,313,603)	(6,320,466)	(4,329,097)	(4,032,116)	(4,287,335)	(3,969,163)	(3,972,107)
Ending Balance	\$ 799,958	1,302,094	906,019	876,905	736,062	757,923	816,048
Percent Change	-	62.77%	-30.42%	-3.21%	-16.06%	2.97%	7.67%

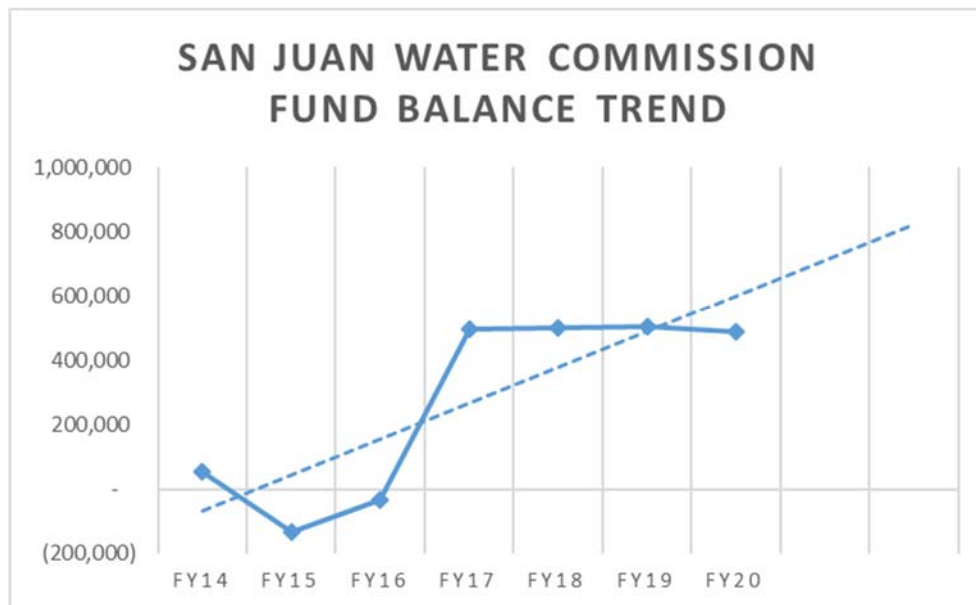


While the trend line is showing a consistent decline into negative fund balance, it is worth noting that there was a change in operations during fiscal years 2013 and 2014. Prior to those fiscal years, the Communications Authority and Ambulance funds carried the cash generated from the GRT Communications/EMS fund. During those years, it was determined that the GRT Communications/EMS fund hold those cash balances and only transfer funds sufficient to provide for annual balanced budgets. This can be evidenced by the spike in fund balance for the GRT Communications/EMS fund (presented in prior pages as a major fund) during the same fiscal years. Future fund balance is expected to maintain around \$500,000.

Component Units 7-year Fund Balance Trend (Continued)

San Juan Water Commission

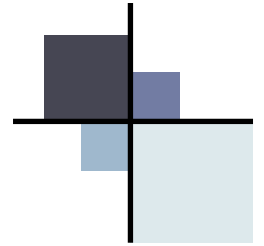
	FY14	FY15	FY16	FY16	FY18	FY19	(Unaudited) FY20
Beginning Balance	\$ 120,426	53,279	(134,745)	(35,295)	497,080	499,526	503,635
Increases	1,481,361	1,598,276	1,970,274	1,573,988	1,036,451	1,104,916	1,685,777
Decreases	(1,548,508)	(1,786,300)	(1,870,824)	(1,041,613)	(1,034,005)	(1,100,807)	(1,700,031)
	(67,147)	(188,024)	99,450	532,375	2,446	4,109	(14,254)
Ending Balance	\$ 53,279	(134,745)	(35,295)	497,080	499,526	503,635	489,381
Percent Change	-	-352.90%	-73.81%	-1508.36%	0.49%	0.82%	-2.83%



Fund balance significantly increased between fiscal year 2016 and 2017 due to a significant reduction in professional services fees charged. Going forward it is anticipated the fund balance will approximate \$500,000 annually.



REVENUES



REVENUE SUMMARY

San Juan County’s primary source of revenue is generated from gross receipts tax (GRT), property tax, and intergovernmental grants. This equates to approximately 81% of the FY21 total budgeted revenues.

Gross Receipts Tax Revenue - The State of New Mexico Taxation and Revenue Department levies a gross receipts tax on a seller who provides a service or sells goods in the State of New Mexico. Other items that also would generate gross receipts tax is selling property in New Mexico, leasing or licensing property employed in New Mexico, granting a right to use a franchise employed in New Mexico, and selling research and development services performed outside of New Mexico, in which the product is initially used in New Mexico. New Mexico Taxation and Revenue collects the GRT and distributes the tax per the enactments each county and municipality has imposed. The County’s overall gross receipts tax rate is currently 6.5625% (5.125% State rate plus 1.4375%) imposed GRT within San Juan County.

During the 2019 Regular Session of the New Mexico State Legislature House Bill 479 *De-Earmark Local Option Gross Receipts*, and the 2020 Regular Session



of the New Mexico State Legislature House Bill 326 *Tax Changes*, passed and changed the outlook of the increments available to be imposed by the County. The intent of the Bill was to de-earmark certain increments and combine within a County-Wide local option. The County had ordinances outlining how these GRT increments were to be dedicated. During the May 19, 2020 regular Commission meeting, San Juan County amended the following ordinances. Ordinance No. 108 amends Ordinance No. 24 to change “Section 4. Dedication” from “the support of indigent patients who are residents of the County” to “unrestricted.” One half of the revenue from the one-eighth of one percent shall be unrestricted. Ordinance No. 109 amends Ordinance No. 25 to change “Section 4. Dedication” from “county environmental services” to “unrestricted.” Ordinance No. 110 amends Ordinance No. 62 to change “Section 4. Dedication” from “county fire protection” to “unrestricted.” Ordinance No. 111 amends Ordinance No. 45 to change “Section 4. Dedication” from “construction or operation of a multipurpose county juvenile detention facility” to “unrestricted.” Ordinance No. 112 amends Ordinance No. 60 to change “Section 4. Dedication” from “operation of a county correctional facility” to “unrestricted.” Below is now how the imposed rates will be dedicated.

Consolidated County Gross Receipts Tax
County Wide GRT – Imposed rate of 0.8125%
County Area GRT – Imposed rate of 0.125%
County Area GRT w/referendum – Imposed rate of 0.25%



Other County Local Gross Receipts Tax

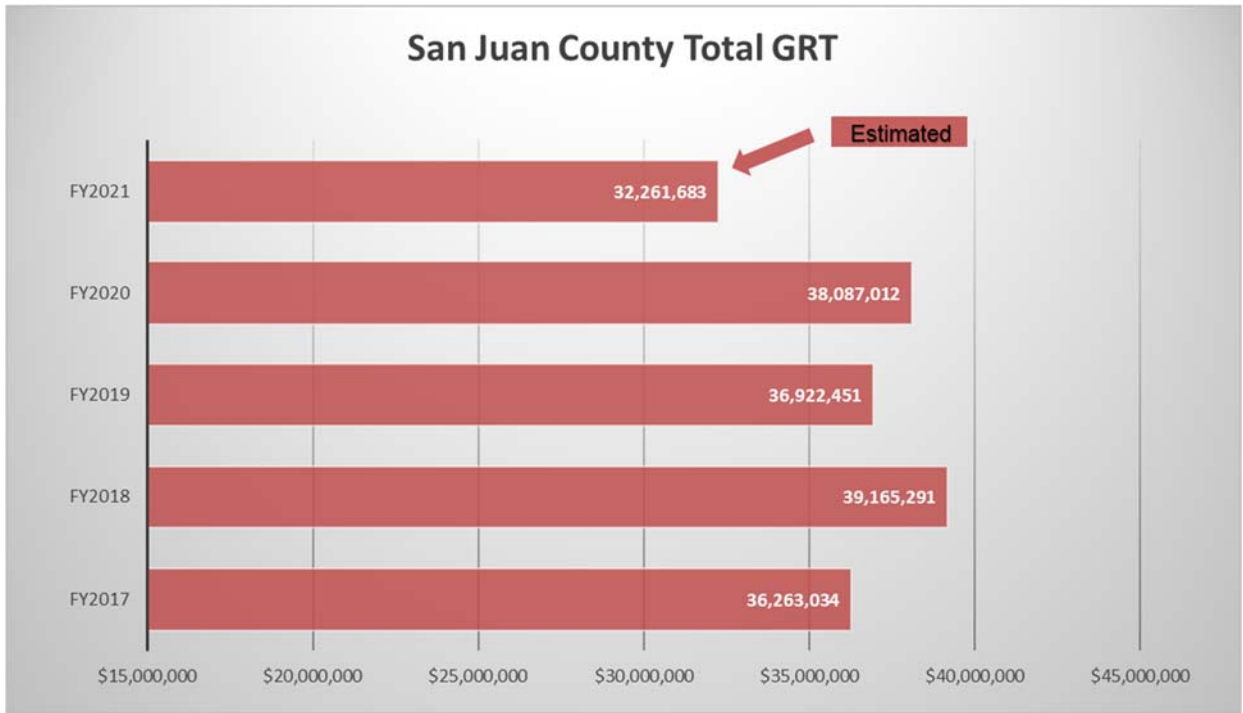
County Health Care Gross Receipts – Imposed rate of 0.0625%

County Emergency Com and Emergency Med & Beh Hlth Srvs GRT – Imposed rate of 0.1875%

Trend analysis, along with legislative changes and current economic conditions are normally used to project Gross Receipts Tax revenue. The following chart shows the County’s total GRT by taxing authority compared to the imposed rate as of July 1, 2020.

San Juan County GRT Imposed vs. Authorized As of July 1, 2020					
Gross Receipts Tax	Total Taxing Authority Imposed	Percentage Imposed	Unused Authority	FY21 Budgeted Revenue	Potential Additional Revenue
County Wide GRT	0.9375%	0.8125%	0.1250%	19,786,253	902,502
County Area GRT	0.1250%	0.1250%	0.0000%	902,502	
County Area GRT w/referendum	0.3750%	0.2500%	0.1250%	1,805,006	902,502
County Health Care GRT	0.0625%	0.0625%	0.0000%	3,297,709	
County Emerg. Comm/EMS/Beh Health	0.2500%	0.1875%	0.0625%	4,946,563	451,251
Total Local Option GRT	1.7500%	1.4375%	0.3125%	30,738,033	2,256,256
HB6 - Internet Sales				473,650	
State Equalization Distribution				1,050,000	
GRT Total				32,261,683	
State of New Mexico		5.1250%			
Total Implemented Rate		6.5625%			
County Water and Sanitation	0.2500%	0.2500%	0.0000%	<i>Passthrough</i>	<i>Passthrough</i>

Gross Receipts Taxes Imposed San Juan County & Municipalities As of July 1, 2020							
Gross Receipts Tax	Aztec	Bloomfield	Farmington	Kirtland	Valley Water Sanitation District	Valley Water Sani. District Town of Kirtland	San Juan County Unincorporated
State	5.1250%	5.1250%	5.1250%	5.1250%	5.1250%	5.1250%	5.1250%
County Wide GRT	0.8125%	0.8125%	0.8125%	0.8125%	0.8125%	0.8125%	0.8125%
County Area GRT	0.0000%	0.0000%	0.0000%	0.0000%	0.1250%	0.0000%	0.1250%
County Area GRT w/referend	0.0000%	0.0000%	0.0000%	0.0000%	0.2500%	0.0000%	0.2500%
County Health Care GRT	0.0625%	0.0625%	0.0625%	0.0625%	0.0625%	0.0625%	0.0625%
County Emerg. Comm/EMS/	0.1875%	0.1875%	0.1875%	0.1875%	0.1875%	0.1875%	0.1875%
County Water & Sanitation					0.2500%	0.2500%	
Municipal GRT	2.0625%	2.0000%	2.0625%	0.4375%		0.4375%	
Total Imposed GRT Rate	8.2500%	8.1875%	8.2500%	6.6250%	6.8125%	6.8750%	6.5625%
Breakdown of GRT Rate							
State	5.1250%	5.1250%	5.1250%	5.1250%	5.1250%	5.1250%	5.1250%
County	1.0625%	1.0625%	1.0625%	1.0625%	1.4375%	1.0625%	1.4375%
Water/Sanitation Districts					0.2500%	0.2500%	
City	2.0625%	2.0000%	2.0625%	0.4375%		0.4375%	
Total Imposed GRT Rate	8.2500%	8.1875%	8.2500%	6.6250%	6.8125%	6.8750%	6.5625%



San Juan County’s gross receipts tax collections have experienced volatility over the course of the past 4 years. Significant declines in taxable construction revenues have been a key factor in the reductions experienced with FY2018 having been an outlier due to increased activity. GRT has continued to decline and the County has budgeted these revenues with a 16% decrease for FY21.

Property Tax Revenue - Property Tax, an estimated 25.6% of the FY21 budgeted revenue, is levied and collected by San Juan County. Of the 11.85 mills authorized by the State of New Mexico, the County has only implemented 8.5 mills. The yield control formula required by the State, currently caps the 2020 tax year residential rate at 6.936 mills. At present, 0.5 mills of property tax are dedicated to the Water Reserve Fund. The County bills property taxes on November 1 of each year, on the assessed valuation of property located in the County as of the preceding January 1. Taxes are due and payable in two equal installments, on November 10 and April 10 following the levy and are considered delinquent and subject to lien after December 10 and May 10.



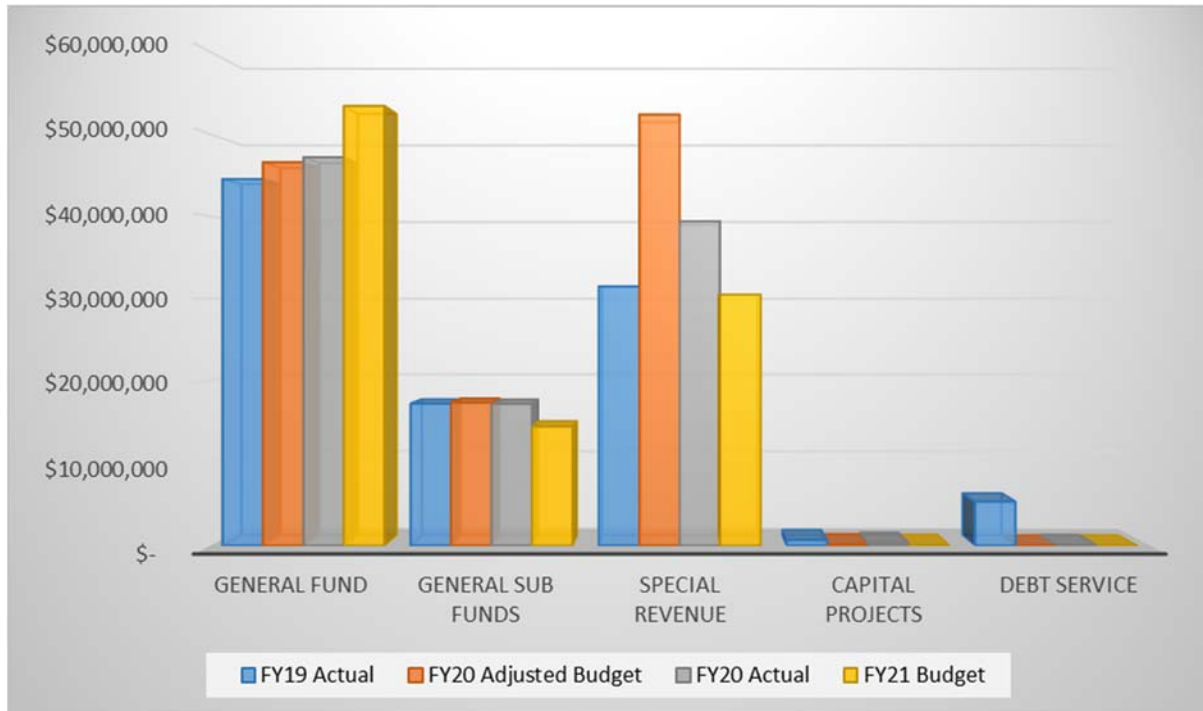
The Oil and Gas Production and Equipment Ad Valorem Tax accounts for approximately 3.0% of San Juan County’s FY21 budgeted property tax revenue. The Oil and Gas Equipment Ad Valorem

Tax is levied on the assessed value of the oil and gas equipment at each production unit in lieu of property tax on that equipment. On or before each October 15, the New Mexico Taxation and Revenue Department sends the operator a statement of tax due. The taxpayer must remit payment on or before November 30 of the same year. The Oil and Gas Ad Valorem Production Tax is assessed on the value of products severed and sold from each production unit. The tax assessed on oil and gas production is a composite of rates imposed by the local taxing authorities. Production tax rates change with every September production and are due November 25 of the same year.

- Maximum allowed mils by the State of New Mexico is 11.85 mils.
- Residential Mil Rate is 6.990 mils for Tax Year 2020
 - 2020 Residential Assessed value: \$1,519,473,466
 - Assessed value increase of 1.91% from Tax Year 2019
- Non-residential Mil Rate is 8.5 mils for Tax Year 2020
 - 2020 Non-residential Assessed value: \$1,659,071,209
 - Assessed value decrease of 1.63% from Tax Year 2019
- Oil & Gas Production and Equipment Mil Rate is 8.5 mils for Tax Year 2020
 - 2020 Oil/Gas Production & Equipment Assessed value: \$442,774,106
 - Assessed value decrease of 30.44% from Tax Year 2019
- In a Joint Powers Agreement forming the San Juan Water Commission, San Juan County pledged up to 3 mils to fund the San Juan Water Commission via Water Reserve Fund.
 - Currently of the 8.5 mils imposed, 0.5 mils fund the Water Reserve Fund

Intergovernmental Grants Revenue - Intergovernmental revenue accounts for 10.3% of the FY21 budget and consists of Federal, State and local Grant funding. San Juan County projects/programs would not exist without funding from various Federal and State agencies. Of the budgeted \$21,777,937 intergovernmental revenue, \$9,334,882 will supplement public safety, corrections and housing services. The County anticipates receiving an additional \$2,300,000 from the US Department of Interior for payment in lieu of property tax. Such revenues are utilized for planned operations and capital needs. Of the remaining \$10,143,055 intergovernmental revenues, 47% is anticipated to be received by the State of New Mexico in the form of capital or special appropriations for capital improvement of the County's infrastructure and buildings. The remaining will be utilized for variance federal and local grants that are routine to County operations.

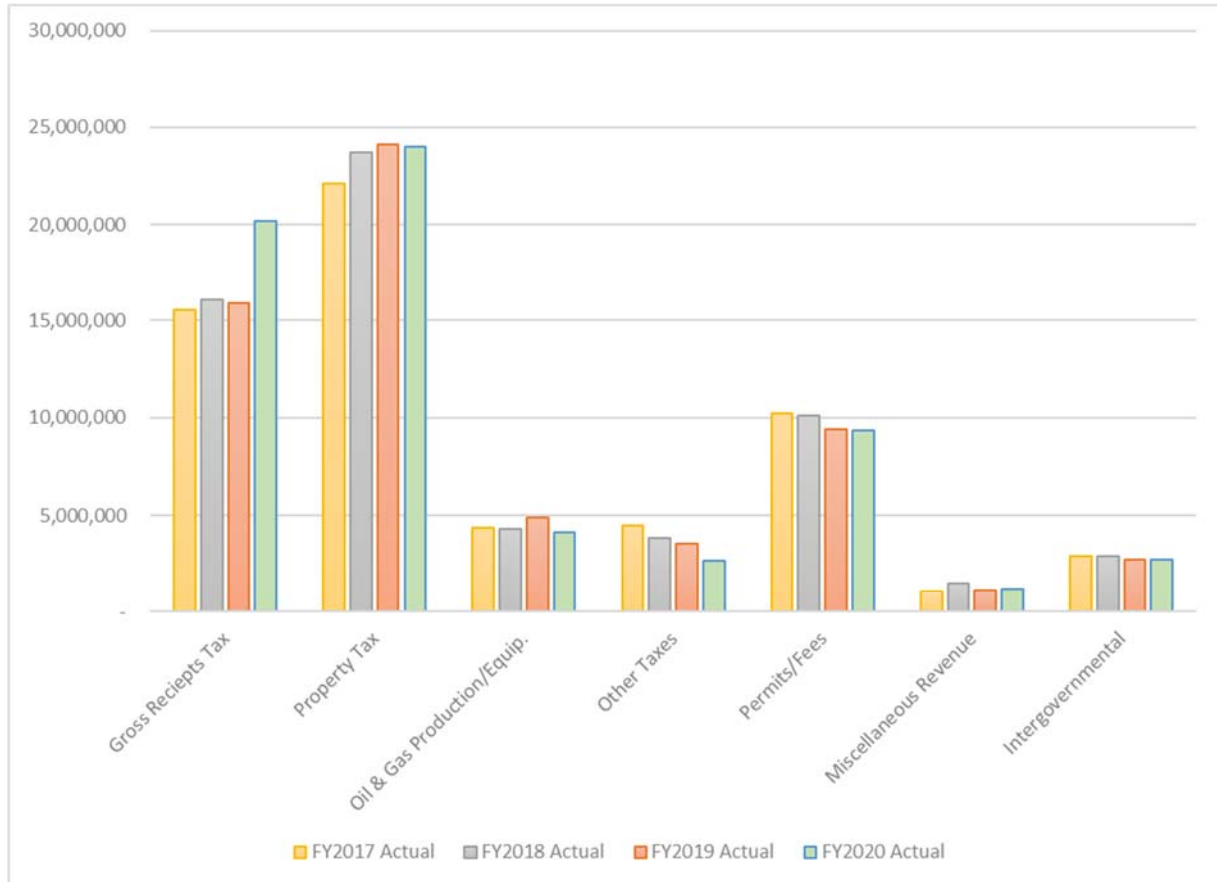
San Juan County FY2021 Budget Revenue by Fund Type



Fund Type	FY19 Actual	FY20 Adjusted Budget	FY20 Actual	FY21 Budget
General Fund	\$ 44,509,802	46,556,451	47,159,427	53,384,691
General Sub Funds	17,175,493	17,283,606	17,144,855	14,413,709
Special Revenue	31,499,990	52,344,397	39,347,905	30,502,320
Capital Projects	684,939	144,585	331,785	60,000
Debt Service*	5,315,723	-	54,447	-
Total	\$ 99,185,947	116,329,039	104,038,419	98,360,720

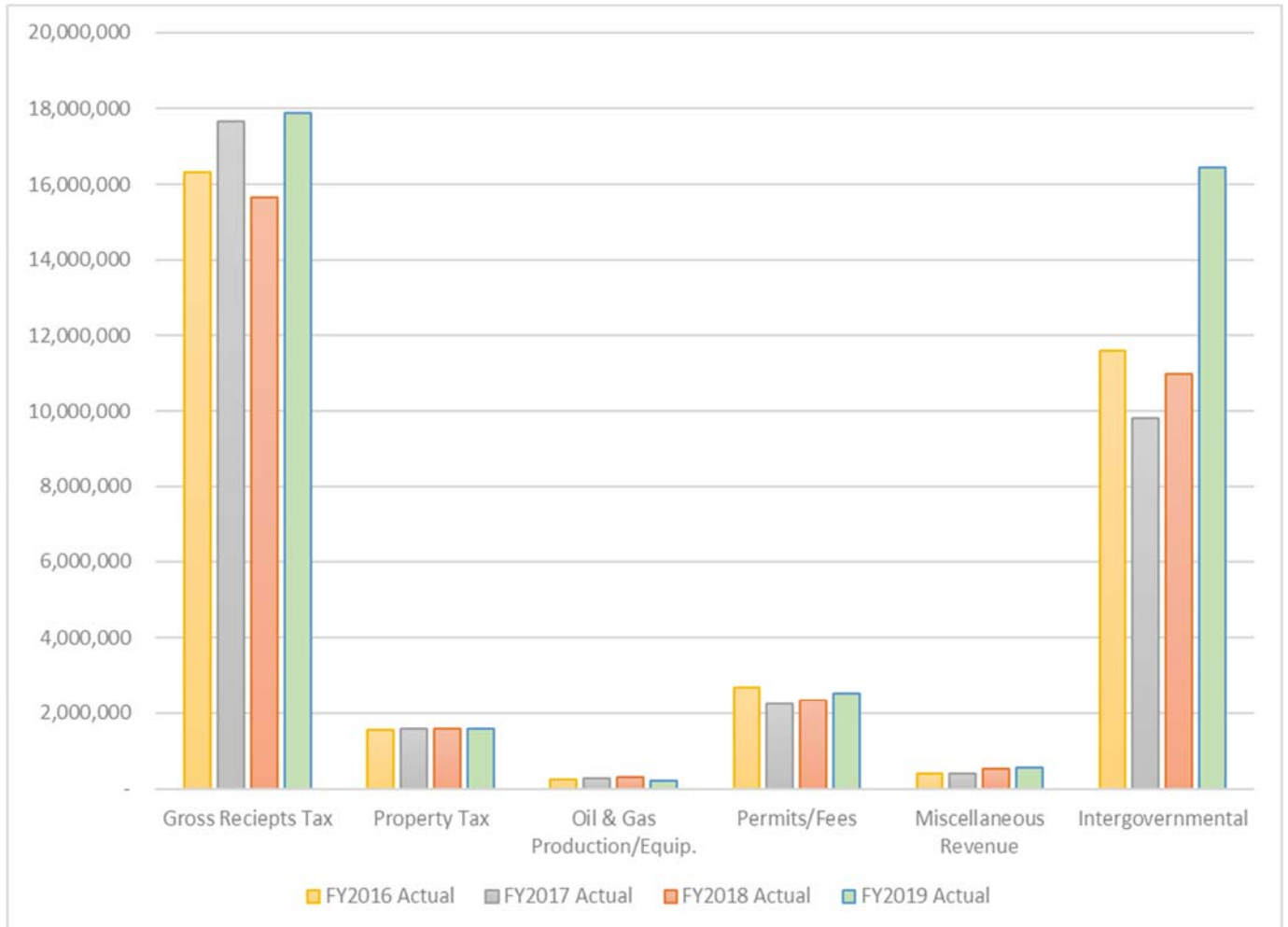
*Effective July 1, 2019 the County changed its practice of recording debt service pledged revenues as a revenue to a transfer. The conclusion reached was the result of the debt service fund not having the taxing authority to receive those increments; however, was established to house the pledged monies required to meet the annual principal and interest obligations. Monies are now transferred from the pledged funds with taxing authority to the debt service fund.

REVENUE BY CATEGORY – 4 YEAR HISTORICAL TREND GENERAL FUND REVENUES



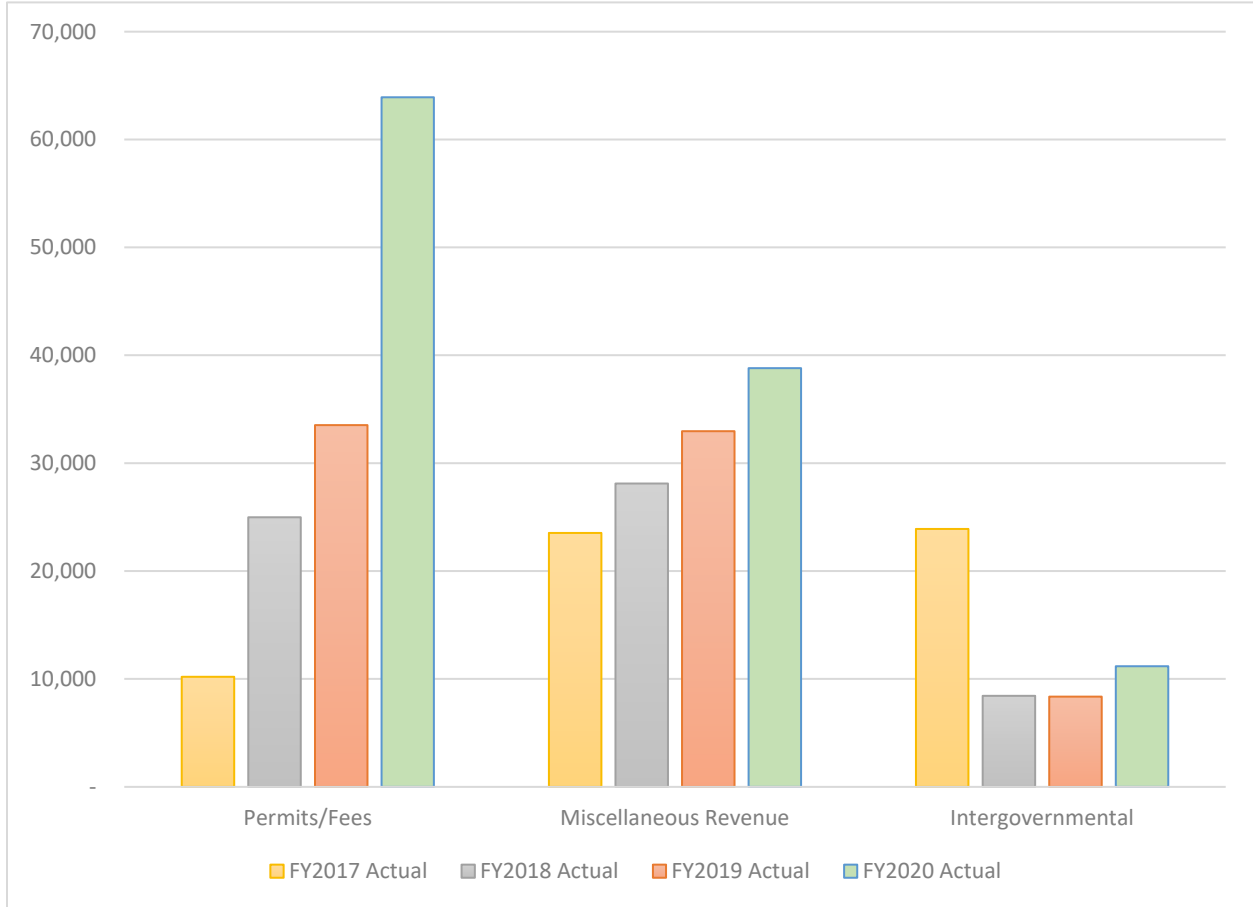
Revenue Category		FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual
Gross Receipts Tax	\$	15,567,664	16,061,777	15,907,955	20,203,247
Property Tax		22,135,606	23,711,654	24,141,961	23,985,163
Oil & Gas Production/Equip.		4,338,400	4,273,608	4,870,698	4,128,685
Other Taxes		4,468,107	3,819,701	3,551,333	2,672,843
Permits/Fees		10,243,841	10,098,707	9,376,938	9,358,732
Miscellaneous Revenue		1,073,326	1,506,488	1,123,119	1,217,747
Intergovernmental		2,905,084	2,890,385	2,713,292	2,737,865
	\$	60,732,028	62,362,320	61,685,296	64,304,282

REVENUE BY CATEGORY – 4 YEAR HISTORICAL TREND SPECIAL REVENUE FUND REVENUES



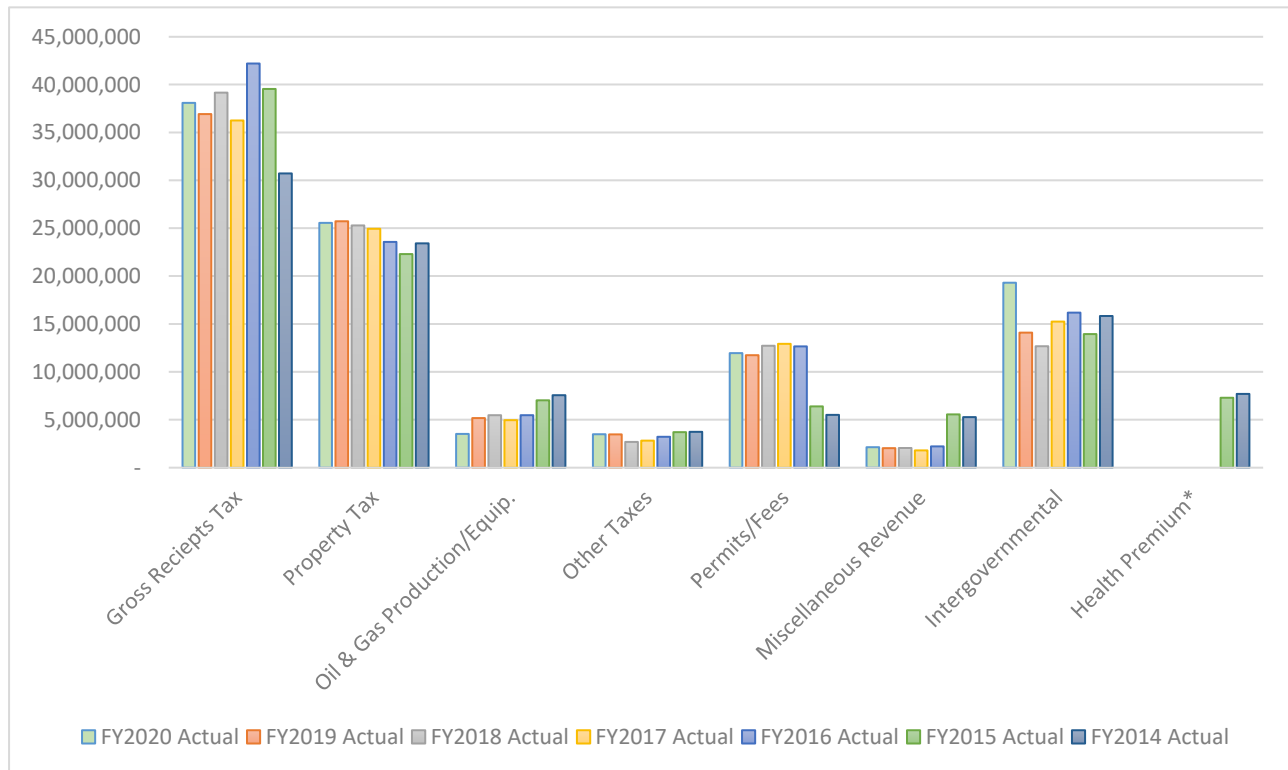
Revenue Category		FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual
Gross Receipts Tax	\$	16,335,068	17,641,706	15,670,300	17,883,765
Property Tax		1,554,206	1,576,961	1,586,214	1,565,254
Oil & Gas Production/Equip.		241,689	267,214	308,917	207,336
Permits/Fees		2,673,306	2,242,422	2,338,392	2,536,455
Miscellaneous Revenue		412,401	409,511	519,887	574,906
Intergovernmental		11,575,051	9,815,000	11,001,415	16,466,309
	\$	<u>32,791,721</u>	<u>31,952,814</u>	<u>31,425,125</u>	<u>39,234,025</u>

REVENUE BY CATEGORY – 4 YEAR HISTORICAL TREND COMPONENT UNIT FUNDS REVENUES



Revenue Category	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual
Permits/Fees	\$ 10,201	24,993	33,535	63,912
Miscellaneous Revenue	23,539	28,122	32,964	38,798
Intergovernmental	23,899	8,435	8,365	11,170
	\$ 57,639	61,550	74,864	113,880

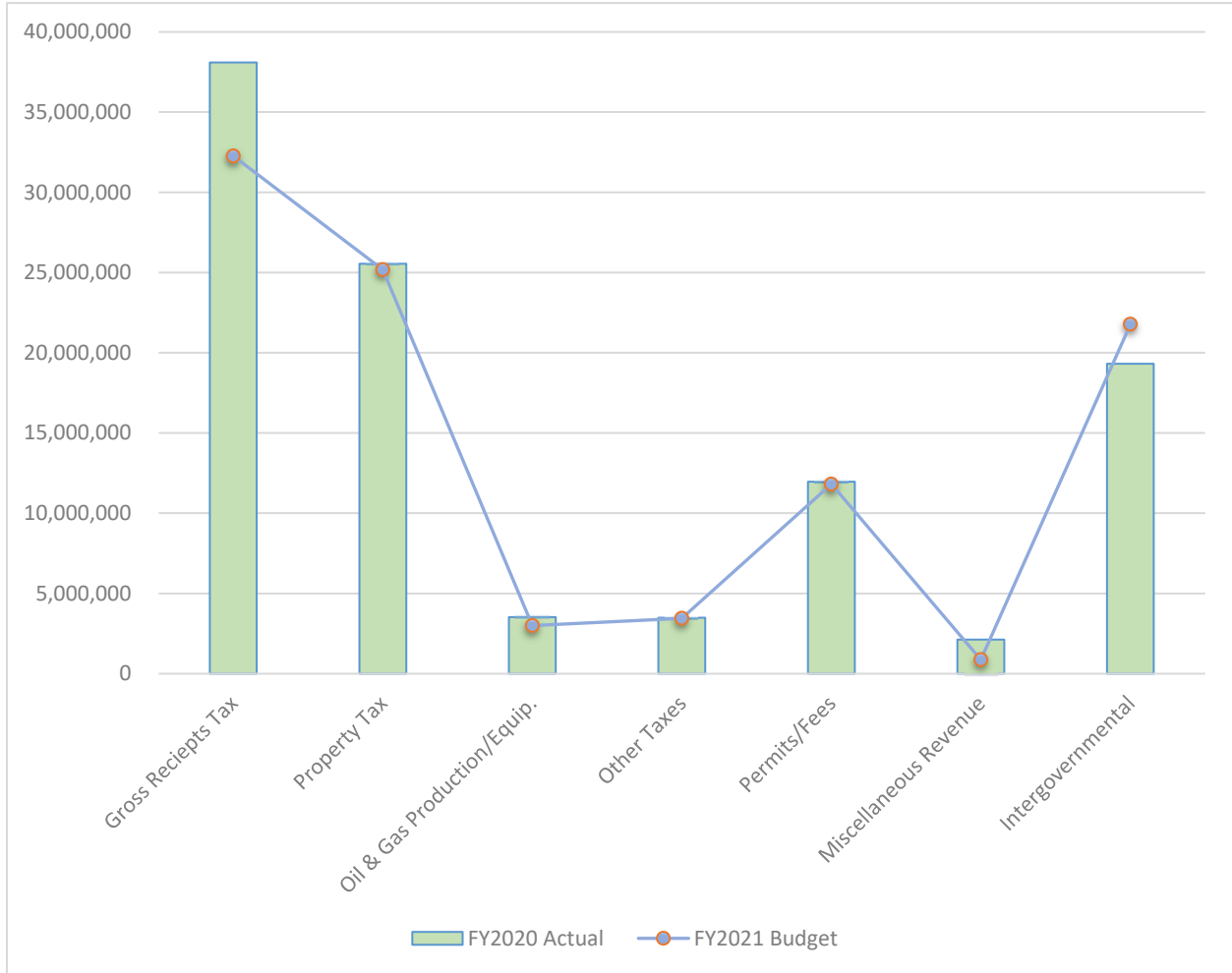
REVENUE BY CATEGORY – 7 YEAR HISTORICAL TREND TOTAL REVENUES



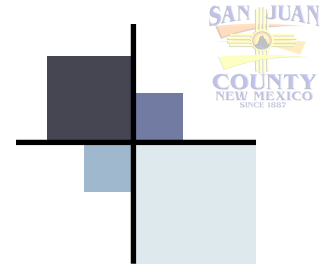
Revenue Category	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual
Gross Receipts Tax	\$ 30,721,522	39,549,606	42,203,162	36,263,034	39,165,291	36,922,451	38,087,012
Property Tax	23,428,895	22,303,545	23,575,365	24,944,481	25,291,459	25,728,175	25,550,417
Oil & Gas Production/Equip.	7,575,606	7,039,302	5,487,032	4,963,667	5,479,345	5,179,615	3,524,854
Other Taxes	3,745,904	3,703,506	3,216,704	2,829,860	2,684,998	3,478,519	3,484,012
Permits/Fees	5,513,273	6,391,195	12,662,704	12,927,348	12,732,623	11,748,865	11,959,099
Miscellaneous Revenue	5,275,252	5,570,670	2,228,940	1,808,871	2,060,028	2,035,283	2,122,802
Intergovernmental	15,837,305	13,955,261	16,188,294	15,246,391	12,680,211	14,093,039	19,310,223
Health Premium*	7,707,990	7,299,038	-	-	-	-	-
	\$ 99,805,747	105,812,123	105,562,201	98,983,652	100,093,955	99,185,947	104,038,419

*Beginning in FY2016, due to the implementation of a new financial software, Health Plan Premium will now be categorized under Permits/Fees

FY2021 BUDGET vs FY2020 ACTUALS TOTAL REVENUES



Revenue Category	FY2020 Actual	FY2021 Budget	Percent Change
Gross Receipts Tax	\$ 38,087,012	32,261,683	(15.29%)
Property Tax	25,550,417	25,177,221	(1.46%)
Oil & Gas Production/Equip.	3,524,854	2,997,472	(14.96%)
Other Taxes	3,484,012	3,452,000	(0.92%)
Permits/Fees	11,959,099	11,815,844	(1.20%)
Miscellaneous Revenue	2,122,802	878,563	(58.61%)
Intergovernmental	19,310,223	21,777,937	12.78%
	\$ 104,038,419	98,360,720	(5.46%)



COMPREHENSIVE FINANCIAL PLAN

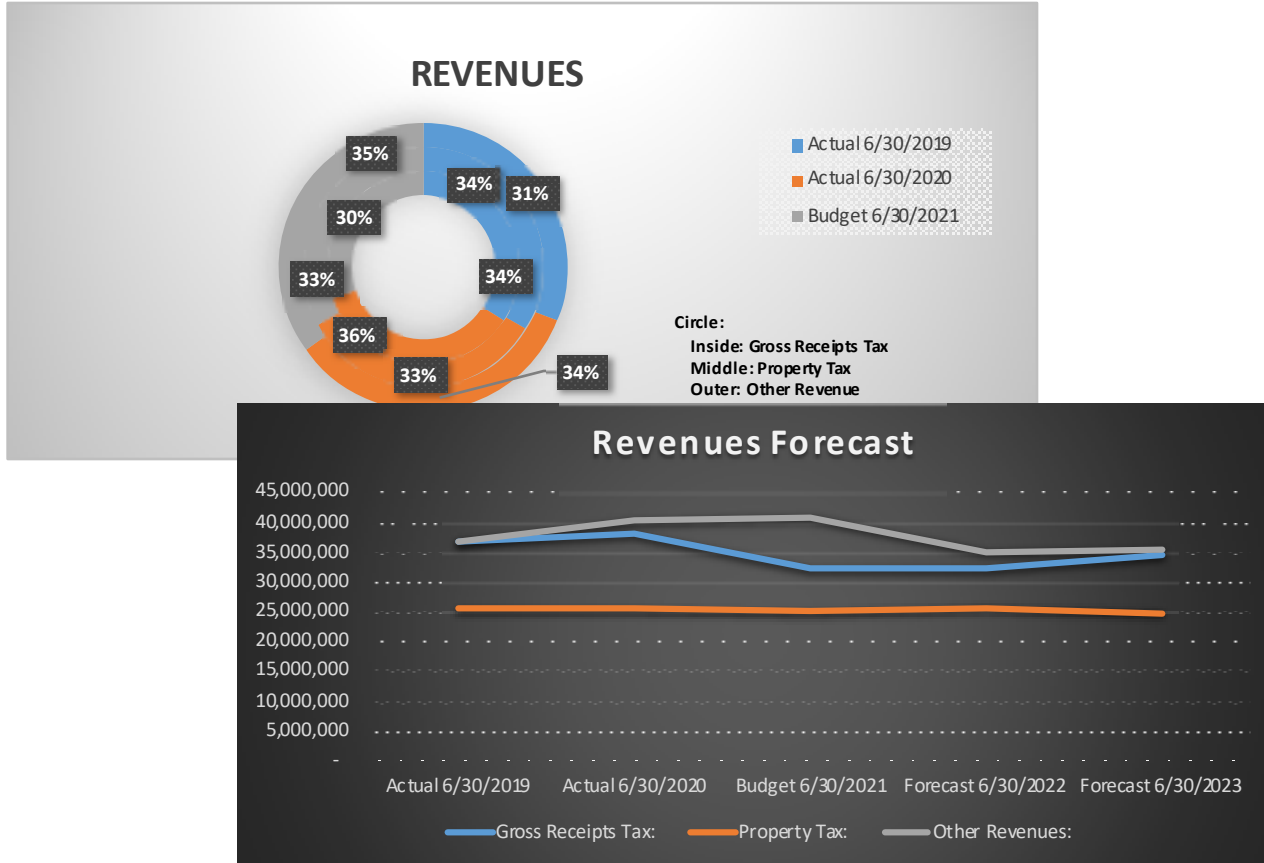


Photo by W. Dean Howard Photography



FORECASTING THE COUNTY'S FINANCES: REVENUES

Revenue Source	Actual 6/30/2019	Actual 6/30/2020	Budget 6/30/2021	Forecast 6/30/2022	Forecast 6/30/2023
Gross Receipts Tax: \$	36,922,451	38,087,012	32,261,683	32,422,991	34,428,515
Property Tax:	25,728,175	25,550,417	25,177,221	25,862,043	24,974,916
Other Revenues:	36,535,321	40,400,990	40,921,816	35,177,428	35,367,841
\$	99,185,947	104,038,419	98,360,720	93,462,463	94,771,272



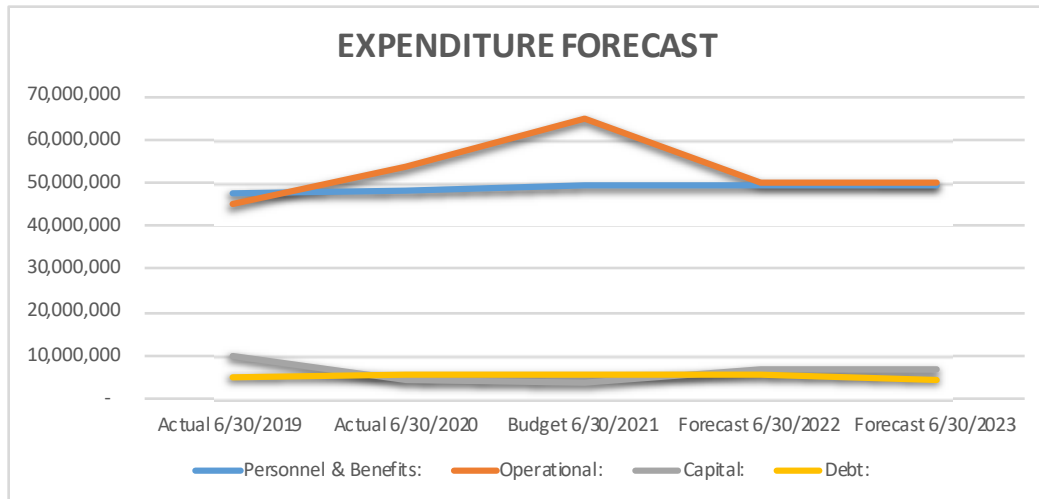
Assumptions

The County continues to take a conservative approach in estimating revenues in the effort to minimize the impact on County operations should the economy not perform to the extent needed to provide services to the County's citizens. County gross receipts tax collections have been volatile as a result of fluctuation of the construction and extractive industries. Due to the extent of volatility experienced with gross receipts tax, the County budgeted the measure of decrease conservatively for FY21 with slight increases for FY22 and FY23. Property tax revenues are estimated to continue to rise through the course of FY21; however, budgeted revenues are anticipated to decline as a result of the proposed PNM generating station and San Juan Coal Mine shutdown in 2022. Loss in revenue was budgeted at 60% of the total loss due to current legislation requiring replacement power be located within San Juan County. Finally, while other revenues budgeted for FY21 are significantly higher due to receipt of several federal and state grants, our forecasted budget considers only those awards known to be recurring in funding.

The County utilizes Priority Based Budgeting (PBB) to help manage and budget revenues/expenditures based on mandated programs, self-mandated or programs implemented by ordinance, reliance on the County to provide the program, if there has been a change in demand for the program, and the portion of the community served. PBB was utilized to help focus on programs that could be reduced or eliminated, if needed to meet budget constraints, for the FY 21 budget cycle.

FORECASTING THE COUNTY'S FINANCES: EXPENDITURES

Expenditure Source	Actual 6/30/2019	Actual 6/30/2020	Budget 6/30/2021	Forecast 6/30/2022	Forecast 6/30/2023
Personnel & Benefits: \$	47,683,701	48,384,358	49,214,479	49,104,027	49,467,397
Operational:	45,009,009	53,410,769	64,745,823	49,701,988	49,867,661
Capital:	9,982,746	4,111,318	3,811,136	6,906,091	7,000,052
Debt:	5,271,741	5,265,571	5,248,260	5,247,322	4,731,119
\$	<u>107,947,197</u>	<u>111,172,016</u>	<u>123,019,698</u>	<u>110,959,428</u>	<u>111,066,229</u>



Assumptions

The expenditures forecasted include anticipation of a 1% STEP increase for the 2022 and 2023 fiscal years. The expenditures factor the average actual accumulated payroll and benefit related costs less expected salary savings for vacant positions throughout the fiscal year. Operational costs are anticipated to be somewhat consistent for the next two fiscal years with anticipated increase in the cost of services provided to the County and anticipated grant funded expenditures awarded to the County. During the FY20 budget cycle, the County underwent a review of department and elected office budgeting practices to budget closer to historical actuals plus a CPI factor adjustment. The County will continue this practice in budgeting for future fiscal years. Capital projects budget anticipated costs related to ensuring that the County has the capital equipment necessary for public safety and to maintain operations each fiscal year. It additionally includes the costs related to the preservation of County roads. The anticipated capital expenditures factor in the utilization of all related bond funding that was received in 2015. Debt service expenditures are anticipated to meet the principal and interest obligations on the current revenue bonds and other related loans payable. Excess expenditures over revenues are, by design, the result of spending down specially designated cash balances.



FORECASTING THE COUNTY'S FINANCES: FUND BALANCE

The County's fund balance is generated (increases) through excess revenues over expenditures whereas the County's fund balance is utilized (decreases) through excess expenditures over revenues. The presented actual balances, current fiscal year budget and forecasted budget for fiscal years 2022 and 2023 present expenditures in excess of revenues. This is a result of certain special revenue and capital projects funds in which there was one time revenues received in prior years and expended in subsequent years. As a result, the beginning cash balances is planned to be spent down in accordance with the purpose of the fund. The related fund balance for each fund would also show a decline. See the revenue and expenditure forecasting for specific information on significant differences from forecasted numbers to budget/actuals.



ANNUAL BUDGET & HISTORICAL DATA



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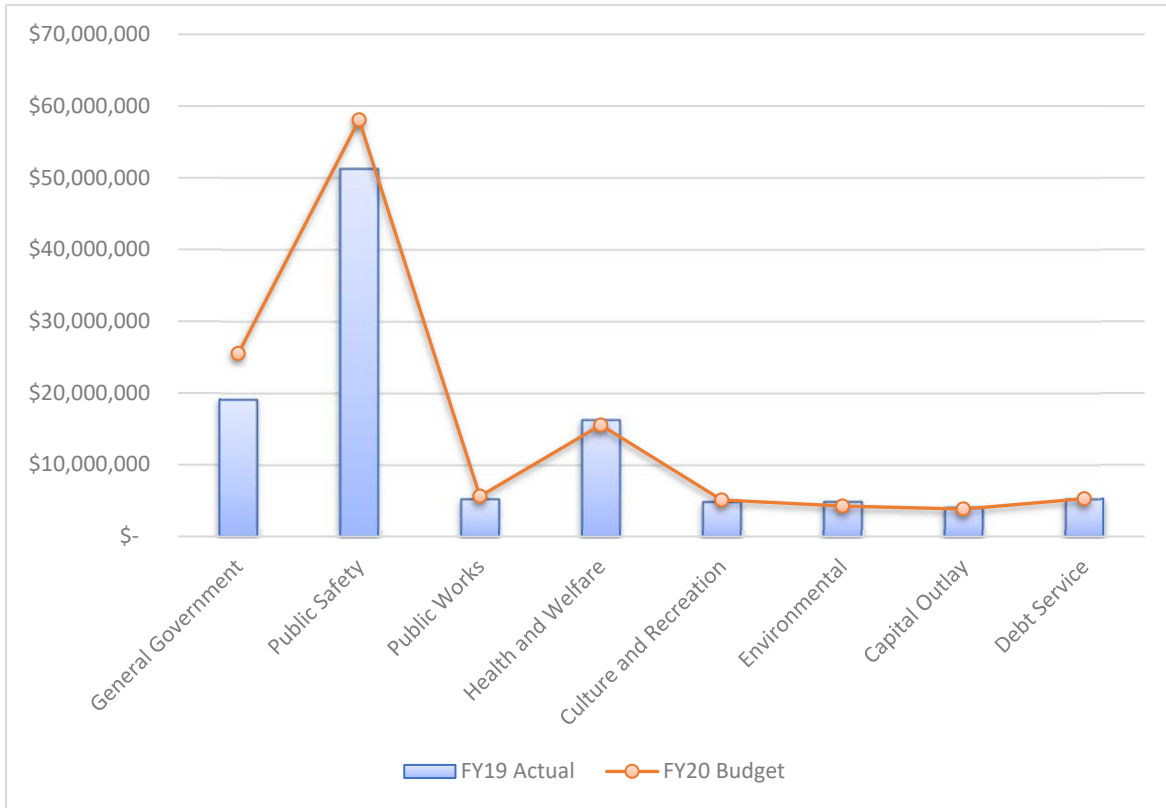


SAN JUAN COUNTY BUDGETED EXPENDITURES BY FUNCTION

FUND TYPE	GENERAL GOVERNMENT	PUBLIC SAFETY	PUBLIC WORKS	HEALTH AND WELFARE	CULTURE AND RECREATION	ENVIRONMENTAL	CAPITAL OUTLAY	DEBT SERVICE	TOTAL BY FUND
GENERAL FUND	\$ 8,438,448	17,148,481	-	355,218	3,692,440	-	-	-	29,634,587
GENERAL FUND – SUB FUNDS	3,549,099	-	5,577,105	13,829,962	-	-	-	-	22,956,166
TOTAL GENERAL FUND	11,987,547	17,148,481	5,577,105	14,185,180	3,692,440	-	-	-	52,590,753
SPECIAL REVENUE FUNDS	13,505,367	38,117,016	-	1,324,327	1,343,556	3,955,036	-	-	58,245,572
CAPITAL PROJECTS FUNDS	-	-	-	-	-	-	6,935,113	-	6,935,113
DEBT SERVICE FUND	-	-	-	-	-	-	-	5,248,260	5,248,260
TOTAL BY FUNCTION	\$ 25,493,184	55,265,497	5,577,105	15,509,507	5,035,996	3,955,036	6,935,113	5,248,260	123,019,698

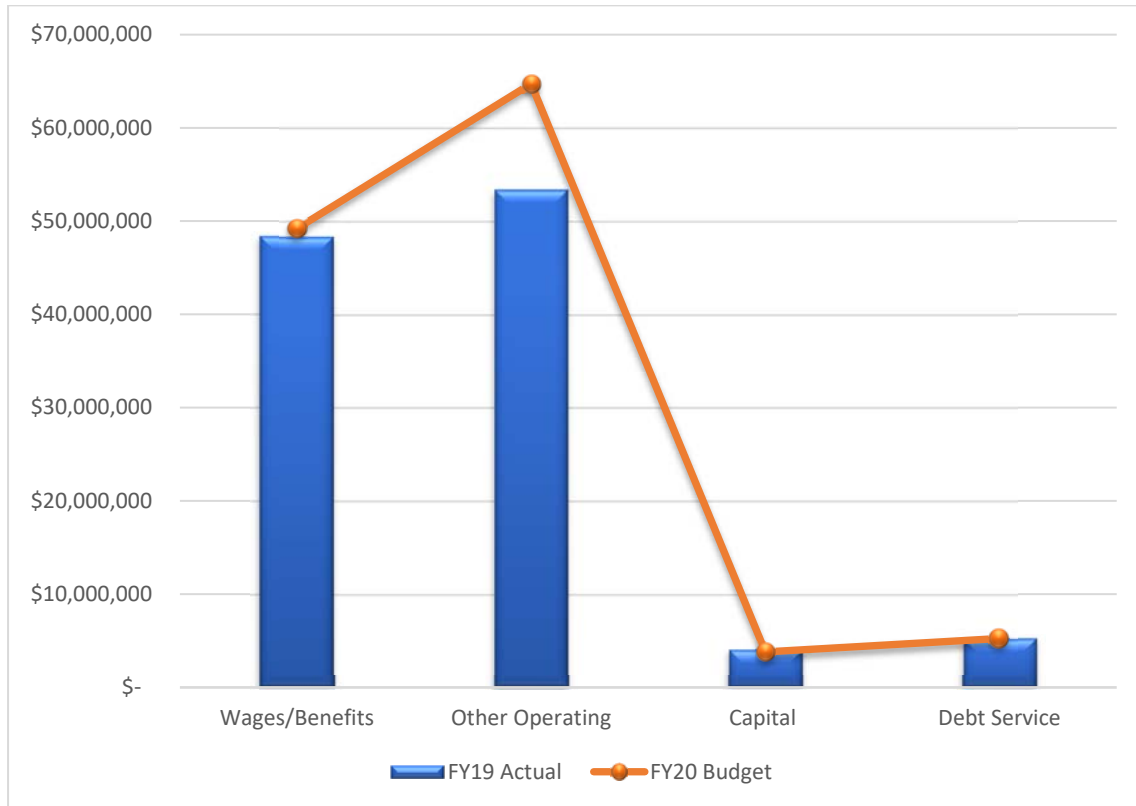


FY2021 BUDGET vs FY2020 ACTUALS EXPENDITURES BY FUNCTION



Expenditure Category	FY2020 Actual	FY2021 Budget	Percent Change
General Government	\$ 19,123,830	25,493,184	33.31%
Public Safety	51,268,479	58,061,474	13.25%
Public Works	5,282,882	5,597,105	5.95%
Health and Welfare	16,306,625	15,509,507	-4.89%
Culture and Recreation	4,894,911	5,072,996	3.64%
Environmental	4,918,401	4,226,036	-14.08%
Capital Outlay	4,111,318	3,811,136	-7.30%
Debt Service	5,265,571	5,248,260	-0.33%
	\$ 111,172,017	123,019,698	10.66%

FY2021 BUDGET vs FY2020 ACTUALS EXPENDITURES BY CATEGORY



Expenditure Category		FY2020 Actual	FY2021 Budget	Percent Change
Wages/Benefits	\$	48,384,358	49,214,479	1.72%
Other Operating		53,410,769	64,745,823	21.22%
Capital		4,111,318	3,811,136	-7.30%
Debt Service		5,265,571	5,248,260	-0.33%
	\$	<u>111,172,016</u>	<u>123,019,698</u>	<u>10.66%</u>

EXPENDITURE BY FUND TYPE

EXPENDITURE TYPE	GENERAL FUND					BUDGET/ACTUAL % CHANGE
	FY2019 ACTUAL	FY2020 ADJUSTED BUDGET	FY2020 ACTUAL	FY2021 BUDGET		
Wages	\$ 16,961,321	17,223,473	15,993,631	16,548,495	3.47%	
Benefits	5,947,679	6,314,611	5,703,555	6,003,460	5.26%	
Professional Services	992,665	667,028	454,216	836,503	84.16%	
Other Operating	5,427,723	6,114,572	5,333,254	6,246,129	17.12%	
TOTAL	\$ 29,329,388	30,319,684	27,484,656	29,634,587	7.82%	

EXPENDITURE TYPE	GENERAL FUND – SUB FUNDS					BUDGET/ACTUAL % CHANGE
	FY2019 ACTUAL	FY2020 ADJUSTED BUDGET	FY2020 ACTUAL	FY2021 BUDGET		
Wages	\$ 3,290,582	3,626,980	3,444,829	3,578,700	3.89%	
Benefits	1,234,851	1,404,695	1,311,779	1,348,010	2.76%	
Professional Services	816,368	871,023	702,246	1,451,064	106.63%	
Other Operating	17,443,724	19,711,357	18,011,021	16,558,392	(8.07%)	
Capital	161,951	196,118	84,080	20,000	(76.21%)	
TOTAL	\$ 22,947,476	25,810,173	23,553,955	22,956,166	(2.54%)	

EXPENDITURE TYPE	SPECIAL REVENUE					BUDGET/ACTUAL % CHANGE
	FY2019 ACTUAL	FY2020 ADJUSTED BUDGET	FY2020 ACTUAL	FY2021 BUDGET		
Wages	\$ 15,303,972	16,944,007	15,955,898	16,305,474	2.19%	
Benefits	4,944,151	5,823,579	4,974,666	5,430,340	9.16%	
Professional Services	9,060,294	10,731,539	9,753,859	10,863,837	11.36%	
Other Operating	11,269,379	31,930,011	16,877,841	22,541,944	33.56%	
Capital	2,156,551	3,792,985	1,555,086	3,103,977	99.60%	
TOTAL	\$ 42,734,347	69,222,121	49,117,350	58,245,572	18.58%	

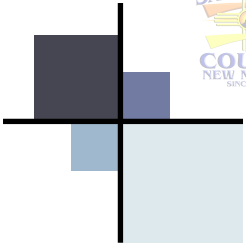
EXPENDITURE TYPE	CAPITAL PROJECTS FUNDS					BUDGET/ACTUAL % CHANGE
	FY2019 ACTUAL	FY2020 ADJUSTED BUDGET	FY2020 ACTUAL	FY2021 BUDGET		
Wages	\$ 1,145	-	-	-	0.00%	
Professional Services	562,509	452,323	443,657	5,754	(98.70%)	
Other Operating	-	-	-	-	0.00%	
Capital	7,100,590	9,422,741	5,306,827	6,929,359	30.57%	
TOTAL	\$ 7,664,244	9,875,064	5,750,484	6,935,113	20.60%	



EXPENDITURE BY FUND TYPE (CONTINUED)

DEBT SERVICE					
EXPENDITURE TYPE	FY2019 ACTUAL	FY2020 ADJUSTED BUDGET	FY2020 ACTUAL	FY2021 BUDGET	BUDGET/ACTUAL % CHANGE
Principal	\$ 5,271,741	5,265,572	5,265,571	5,248,260	(0.33%)
TOTAL	\$ 5,271,741	5,265,572	5,265,571	5,248,260	(0.33%)

ALL FUNDS					
EXPENDITURE TYPE	FY2019 ACTUAL	FY2020 ADJUSTED BUDGET	FY2020 ACTUAL	FY2021 BUDGET	BUDGET/ACTUAL % CHANGE
Wages	\$ 35,557,020	37,794,460	35,394,358	36,432,669	2.93%
Benefits	12,126,681	13,542,885	11,990,000	12,781,810	6.60%
Professional Services	11,431,836	12,721,913	11,353,978	13,157,158	15.88%
Other Operating	34,140,827	57,755,940	40,222,116	45,346,465	12.74%
Capital	9,419,092	13,411,844	6,945,993	10,053,336	44.74%
Principal	5,271,741	5,265,572	5,265,571	5,248,260	(0.33%)
TOTAL	\$ 107,947,197	140,492,614	111,172,016	123,019,698	10.66%



DEPARTMENTS:

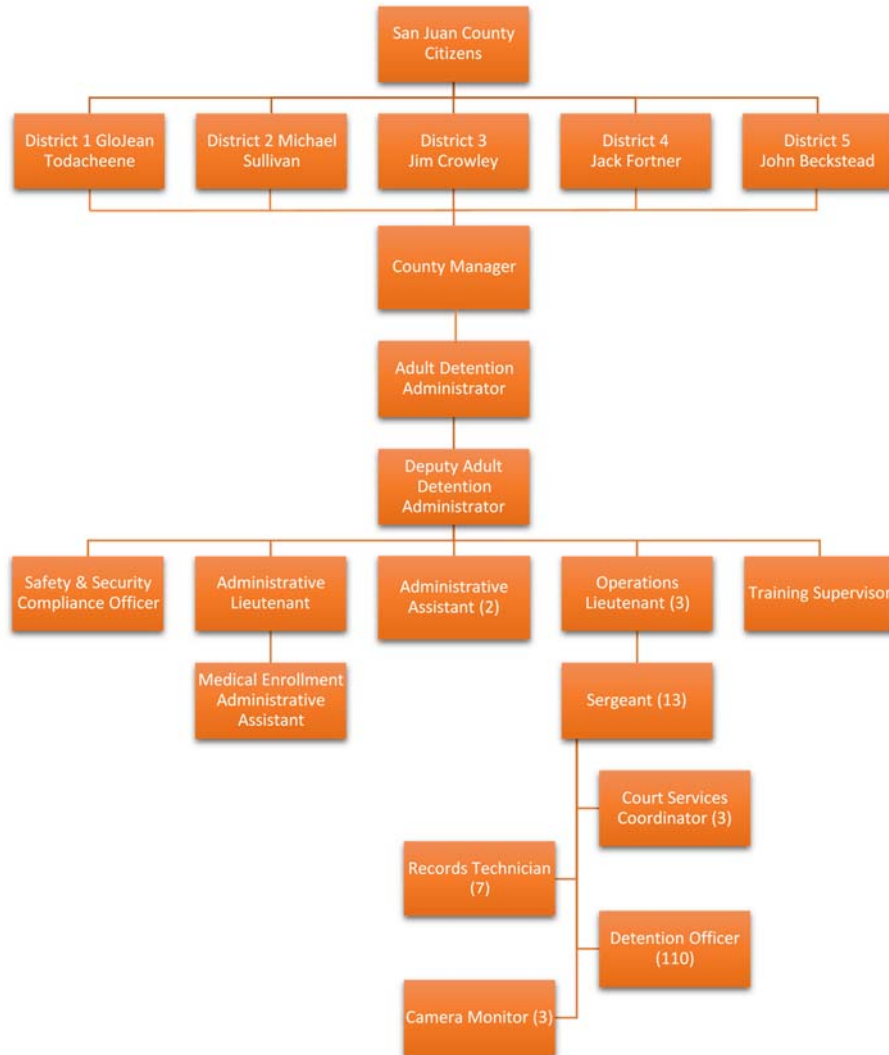
WHO WE ARE, HOW WE'VE DONE, & A
LOOK INTO FY2021



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ADULT DETENTION CENTER



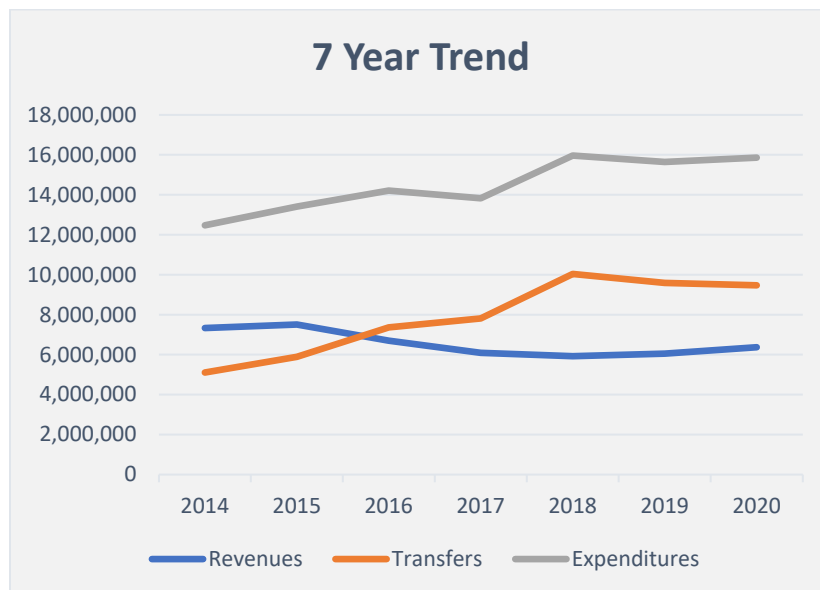
Department Description

Due to the addiction epidemic, generational substance abuse and untreated mental health issues of the inmate population, the “incarceration mode,” is quickly being forced to adapt to a “treatment methodology.” Our nation, state and county are simply not prepared to handle the financial implications of providing services for mental health, medically supervised drug detox, and treatment for severe addiction. New Mexico and the southwestern United States already has a severe shortage of treatment facilities, licensed mental healthcare providers, qualified addiction counselors and a lack of available mental health training. Workable solutions are being developed and changes can be implemented at local, state and the national levels.

ADULT DETENTION CENTER (CONTINUED)

Department Summary

	FY2019 Actual	FY2020 Adjusted Budget	FY2020 Actual	FY2021 Requested Budget	FY2021 Budget Change From FY2020 Actual	
					\$	%
Revenues:						
Gross Receipts Tax	\$ 3,916,024	3,970,048	3,903,571	-	(3,903,571)	(100.00%)
Charges for Services	327,837	363,500	376,417	288,000	(88,417)	(23.49%)
Program Fees	225,044	200,000	118,589	140,000	21,411	18.05%
Miscellaneous	10,410	-	26,143	-	(26,143)	(100.00%)
Intergovernmental	1,570,693	1,437,000	1,949,116	1,330,000	(619,116)	(31.76%)
Total Revenues	\$ 6,050,008	5,970,548	6,373,836	1,758,000	(4,615,836)	(72.42%)
Transfers:						
Transfer from General Fund	\$ 9,590,287	10,850,455	9,471,531	14,296,745	4,825,214	50.94%
Total Transfers	\$ 9,590,287	10,850,455	9,471,531	14,296,745	4,825,214	50.94%
Expenditures by Category:						
Wages	\$ 6,717,020	6,890,958	6,595,671	6,381,647	(214,024)	(3.24%)
Benefits	2,137,223	2,390,816	1,998,346	2,013,985	15,639	0.78%
Professional Services	4,777,012	5,365,759	5,240,386	5,536,288	295,902	5.65%
Other Operating	1,733,922	2,018,470	1,874,012	1,812,825	(61,187)	(3.27%)
Capital	273,118	155,000	136,952	310,000	173,048	126.36%
Total Expenditures	\$ 15,638,295	16,821,003	15,845,367	16,054,745	209,378	1.32%
 Number of Employees	 147	 147	 147	 147		





ADULT DETENTION CENTER (CONTINUED)

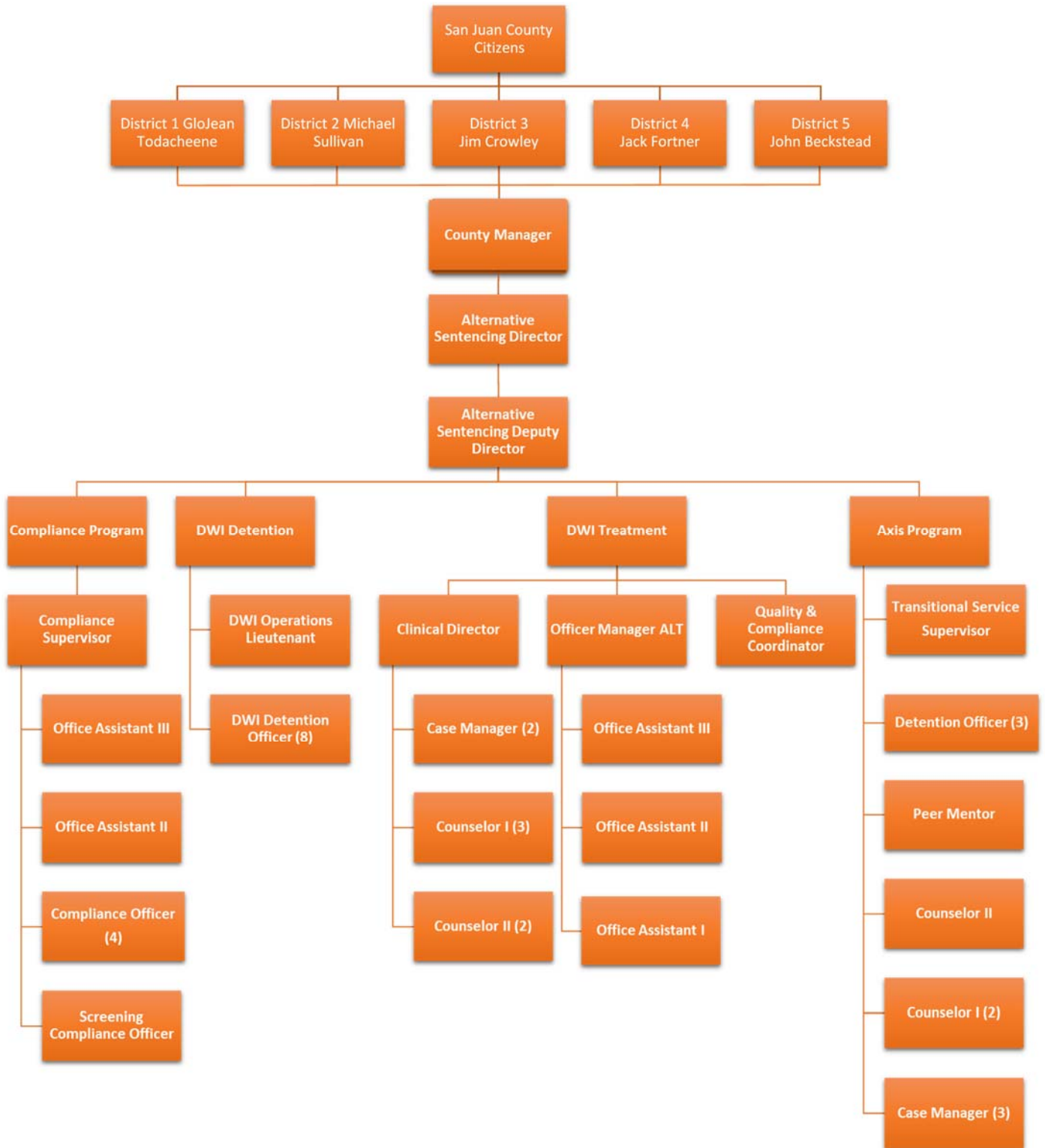
Goals/Concerns

- Annual inspection with onsite evaluation from County Commissioners
- Annually review and update all standards as required by the State of New Mexico to maintain certification
- Maintain certification so that insurance rates decrease due to NM Detention Standard Certification
- Ensure implementation and review of contracts
- Maintain requirements for housing of federal prisoners

Performance Measures/Objectives

Performance Measures	FY2019 Actual	FY2020 Estimate	FY2021 Budget
Maintain requirements for New Mexico Standard Certification	100%	100%	100%
Annual recertification with onsite evaluation of County Commissioners	100%	100%	100%
Annually review and update all standards as required by the State of NM	100%	100%	100%
Maintain certification to reduce insurance rates	100%	100%	100%
Ensure Compliance of U.S. Marshals Jail Certification which will allow housing of federal prisoners	100%	100%	100%
Ensure implementation and review of contracts	100%	100%	100%
Part-time Federal Magistrate Judge for San Juan County	25%	75%	100%
District Attorney and Public Defender Video access	0%	25%	25%
Tel-mate video WIFI connectivity	0%	10%	25%
Transport and Inmate Accountability Scanning	0%	25%	100%

ALTERNATIVE SENTENCING DIVISION



ALTERNATIVE SENTENCING DIVISION (CONTINUED)

Department Description

The Alternative Sentencing Division empowers San Juan County courts with non-traditional sentencing options focused on maintaining public safety while promoting offender success. Departments within the division include the 28-day DWI and 60-day Axis jail-based treatment programs, and the Adult Misdemeanor Compliance Program.

The Compliance Program supervises offenders sentenced by the Magistrate Courts located in San Juan County. This program was established to monitor offenders and ensure that offenders comply with the orders of the court. Funding for the Compliance Program is provided through the LDWI Grant and program fees collected from offenders. The Compliance Program's employees monitor nearly 1,000 offenders at any given time. The San Juan Magistrate Compliance officer specifically assigned to those DWI Drug Court clients was recently established to enhance the current services provided. The DWI Court Coordinator works collaboratively with a Compliance officer specifically assigned to those DWI Drug Court clients.

The DWI Treatment Program provides an alternative to traditional sentencing for DWI offenders. Offenders are sentenced to the program from all lower courts in San Juan County, including magistrate courts in Farmington and Aztec, and the municipal courts of Farmington, Aztec, and Bloomfield. The program includes a 28-day treatment program for offenders housed in a minimum-security detention facility. During their 28-day stay, offenders participate in daily treatment/educational sessions. They are released with a personalized action plan highlighting continuing after-care and are monitored throughout this aftercare component by case managers for up to one year. The aftercare component consists of group meetings and individual sessions with local service providers. This component may include alcohol and drug treatment, domestic violence services, and a range of educational and vocational services. This program is funded entirely by grant monies, client revenues, and the City of Farmington.

The DWI Detention and Axis programs includes a 28-60 days of treatment programming for offenders housed in a 84-bed minimum security detention facility. During their term of incarceration, offenders participate in daily treatment/educational sessions. While in the programs, offenders are overseen by the DWI Lieutenant and DWI Detention Officers, who ultimately answer to the Alternative Sentencing Administrator.



The Axis Program initially began as the Methamphetamine Pilot Project (MPP) in November of 2006 as one of multiple initiatives to address the County's growing methamphetamine problem. Four years later, the program was renamed the Axis Program and serves as an alternative to long-term incarceration for female drug-abusing offenders within the criminal justice system. The Axis Program is funded by the state and provides 60 days of gender-appropriate inpatient substance abuse treatment followed by, and often preceded by, intensive case management for up to one

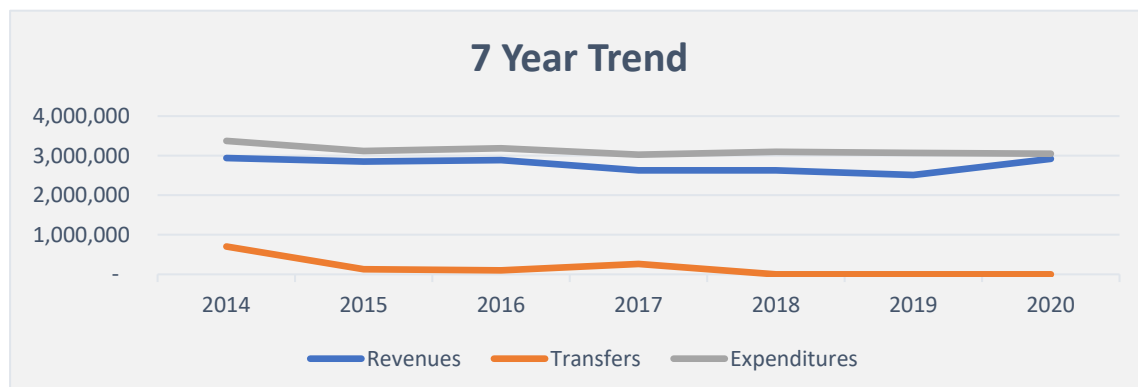
ALTERNATIVE SENTENCING DIVISION (CONTINUED)

year. The Axis Program employees the same empirically supported treatment strategy and protocols in use by the DWI program. The San Juan County Axis Program shares a secure, minimum-security jail campus with the current San Juan County 28-day DWI program. The Axis Program currently has a capacity of 15 (female only). The Nexus program is a 10-day transitional period called EIOP (Enhanced Intensive Outpatient) immediately following treatment. Its purpose is to assist clients in successfully transitioning back into the community. Peer mentors are available beyond the 10-day period should clients need additional support. Additional groups available to clients are ICAN, Co-Occurring, Family Recovery Project and Wellness.

The San Juan County DWI Program offers the state-mandated ADE Needs screening to all offenders ordered by the courts to receive the screen. The screening is part of the intake process for most offenders receiving the treatment triad at the DWI Facility, and other screening venues are available for other court-ordered offenders. The ADE screening is administrative in nature and is administered by a full-time screener who operates out of the San Juan Professional Office building located at 3838 E. Main Street in Farmington. The screener travels to the DWI Center weekly to administer the instrument for the offenders in treatment at the 28-day DWI Center.

Department Summary

	FY2019 Actual	FY2020 Adjusted Budget	FY2020 Actual	FY2021 Requested Budget	FY2021 Budget Change From FY2020 Actual	
					\$	%
Revenues:						
Fees	\$ 241,779	220,077	215,627	242,770	27,143	12.59%
Miscellaneous	439	-	25,560	-	(25,560)	(100.00%)
Intergovernmental	2,269,780	2,542,238	2,676,847	2,607,290	(69,557)	(2.60%)
Total Revenue	\$ 2,511,998	2,762,315	2,918,034	2,850,060	(67,975)	(2.33%)
Expenditures by Category:						
Wages	\$ 1,763,214	1,910,172	1,703,431	1,701,800	(1,631)	(0.10%)
Benefits	632,328	738,633	632,091	654,662	22,571	3.57%
Professional Services	381,207	423,012	397,767	417,173	19,406	4.88%
Other Operating	291,610	395,766	311,647	311,163	(484)	(0.16%)
Total Expenditures	\$ 3,068,359	3,467,583	3,044,936	3,084,798	39,862	1.31%
Number of Employees	43	43	43	43		



ALTERNATIVE SENTENCING DIVISION (CONTINUED)

Goals/Concerns – Compliance

- Heighten DWI related compliance monitoring, especially Ignition Interlock installation
- Maintain LDWI funding for compliance monitoring services
- Continue to coordinate the development and implementation of a Compliance Officer Basic Training curriculum
- Program re-evaluation
- Continued management of caseloads from the courts and mandatory sanctions from the legislature

Performance Measures/Objectives

Performance Measures	FY2019 Actual	FY2020 Estimate	FY2021 Budget
Track the number of those who have the Ignition Interlock Installed when it is confirmed that they own a vehicle	39%	100%	100%
Increase the percentage of offenders who begin treatment when sentenced to do so	42%	85%	85%

Goals/Concerns – DWI Treatment

- Solidify and protect funding
- Facilitate community awareness and action toward the reduction of DWI
- Better educate local entities within the criminal justice enterprise as to what the jail-based treatment programs do, how they do it, and how effective they are
- Recent challenges to program use (as unreasonable for 1st offenders) and to long-standing program policy (admission criteria)
- Funding based on moving TRD estimates, variable-driven formulas, changing DFA guidelines, expanding HSD rules, and lessening local control

Performance Measures/Objectives

Performance Measures	FY2019 Actual	FY2020 Estimate	FY2021 Budget
Conduct random process audit on offenders sentenced	12 audits	12 audits	12 audits
Improve percentage of counseling staff to be proficient in Motivational Interviewing skills as determined by standard performance measures	N/A	95%	95%
Counselor to submit a min. of 1 audiotaped session monthly for supervision/mentoring of Motivational Interviewing skills	0%	100%	100%
Counselors and case managers will complete a minimum of 20 hours/year of continuing education units	93%	100%	100%
Case managers to breath-test reporting clients monthly	0%	70%	70%
Case managers will perform at least one home visit on each client residing within the tri-cities during the client's aftercare	0%	90%	90%

ALTERNATIVE SENTENCING DIVISION (CONTINUED)

Goals/Concerns – DWI Detention

- Secure and solidify funding
- Develop supplemental training curriculum that addresses the unique demands placed on a corrections office service in a jail-based treatment center
- Maintain staffing levels appropriate to program needs
- Decrease the number of inmate grievances by improved interpersonal communication
- Conduct weekly, monthly and quarterly inspections

Performance Measures/Objectives

Performance Measures	FY2019 Actual	FY2020 Estimate	FY2021 Budget
Engage in annual training (minimum 16 hours)	100%	100%	100%
Decrease inmate grievances	22%	54%	60%
Conduct random shakedowns (minimum 1 per month)	100%	80%	100%
Conduct weekly inspections	76%	80%	100%
Conduct monthly inspections	75%	80%	100%
Conduct quarterly inspections	100%	100%	100%

Goals/Concerns – AXIS

- Increase sentencing options for the judiciary and recovery opportunities for offenders
- Provide promising treatment approach for methamphetamine and other drug offenders based on the proven triad of incarceration, treatment and aftercare
- Facilitate movement toward a continuum of care approach to substance abuse treatment
- Secure and solidify funding
- Continue to evaluate best practices, community gaps & needs for provisional enhanced services
- Funding sustainability and increase
- Improve Behavioral Health through a jail-based substance abuse treatment service delivery model that provides intensive inpatient/outpatient services.
- Reduce adverse impacts of substance abuse and/or mental illness in individuals, families, and communities by increasing:
 - Number of women with addictive and/or co-occurring mental disorder(s) who remain stable, in recovery, and don't reoffend.
 - Number of women with addictive and/or co-occurring mental disorder(s) provided with access to care coordination from community agencies and/or the appropriate managed care organization

ALTERNATIVE SENTENCING DIVISION (CONTINUED)

Performance Measures/Objectives

Performance Measures	FY2019 Actual	FY2020 Estimate	FY2021 Budget
Conduct random process audit on offenders sentenced	12 audits	12 audits	12 audits
Improve percentage of counseling staff to be proficient in Motivational Interviewing skills as determined by standard performance measures	98%	50%	>95%
Counselor to submit a min. of 1 audiotaped session monthly for supervision/mentoring of Motivational Interviewing skills	95%	95%	95%
Counselors and case managers will complete a minimum of 20 hours/year of continuing education units	100%	100%	100%
Case managers to breath-test reporting clients monthly	96%	100%	100%
Case managers will perform at least one home visit on each client residing within the tri-cities during the client's aftercare	68%	70%	70%
# of clients served annually and/or quarterly within a fiscal year (FY).	85	85	85
# clients graduated AXIS/# clients in entry cohort total	100%	100%	100%
# of clients successfully completing aftercare annually	25.6%	60%	60%
# clients diagnosed with SMI /total # clients in entry cohort	61.6%	61.6%	61.6%
# clients diagnosed with SUD/ total # clients in cohort	100%	100%	100%
# clients screened for SMI & MAT/ total # in entry cohort # clients with MAT/ total # in entry cohort	100%	100%	100%
# clients attended 8 or more NEXUS sessions within 10 days of release/ total # clients entering aftercare.	92.8%	>90%	>90%
# clients attended 8 or more NEXUS aftercare sessions within 60 days of release/total # clients entering aftercare.	32.14%	80%	80%
# clients re-arrested within time frame/ total # clients in the graduated cohorts	35.7%	>50%	>50%
# of clients referred for another treatment program or linked to services (residential, outpatient, self-help, peer-led, etc.)	100%	100%	100%
# clients referred for housing assistance	53.6%	50%	50%
# clients referred for employment/education assistance	92.8%	93%	93%
# clients reinstated into Medicare/insurance	100%	100%	100%
# clients who report increased positive social interaction with informal systems (i.e. parents, significant other, children, sibs)	45%	>45%	>45%

AMBULANCE

Department Description

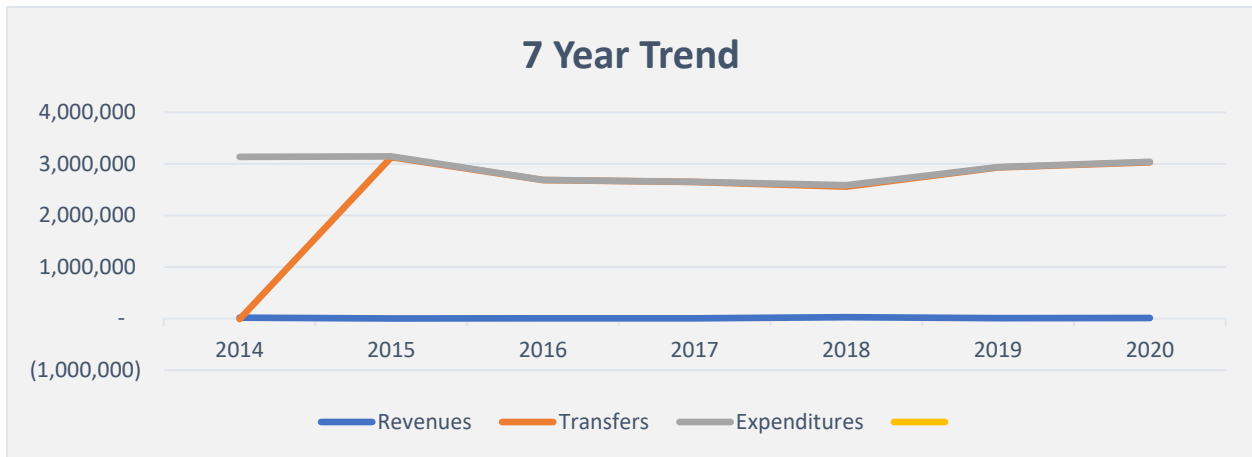
San Juan Regional Medical Center (SJRM) operates the Ambulance service through an Intergovernmental Joint Powers Agreement (JPA) with San Juan County, the City of Farmington, the City of Aztec and the City of Bloomfield. The service has six Advanced Life Support (ALS) ambulances on duty 24-hours per day 365 days per year. They are located in Aztec, Bloomfield, Kirtland, Crouch Mesa and three in Farmington. A Basic Life Support (BLS) ambulance is operated 7 AM to 7PM seven days per week and a second, long distance transport is operated from 10 AM to 12 PM 6 days a week. Lastly, an ALS ambulance is operated on the weekends as a float/fill in crew and to cover additional non-emergency traffic from 10 AM to 10 PM. The ambulance is staffed by 70 EMTs (Full-time, part-time, fill-in). The Director is responsible for the daily operations, budget preparation, strategic planning and Public Regulatory Commission (PRC) and NM EMS Bureau compliance. He/she reports directly to the SJRM Chief Nursing Officer and acts as the liaison to the Oversight Committee. This five-member committee is comprised of the three city managers and the County Manager as well as an appointed member as agreed upon between San Juan County and the City of Farmington. Currently this member is a local Emergency Medical physician. The revenue for this fund comes from the 3/16ths County Emergency Communications and Emergency Medical Services Gross Receipts Tax that went into effect in July 2003 and was renewed in 2013. The Service employs approximately 67 Emergency Medical Technicians at the Paramedic, Intermediate and Basic level. There are three EMT-P supervisors who report to the Director. Besides the Director there are four administrative staff for fleet management, quality improvement/assurance and billing, information technology and an educator. In 2020 the department received their sixth American Heart Association Mission Life Line award.

Department Summary

	FY2019 Actual	FY2020 Adjusted Budget	FY2020 Actual	FY2021 Requested Budget	FY2021 Budget Change From FY2020 Actual	
					\$	%
Revenues:						
Miscellaneous	\$ 7,924	4,000	10,294	4,000	(6,294)	(61.14%)
Total Revenues	\$ 7,924	4,000	10,294	4,000	(6,294)	(61.14%)
Transfers:						
Tx from GRT-Comm./EMS	\$ 2,947,793	3,800,609	3,050,234	3,982,390	932,156	30.56%
Transfer to General Fund	(17,754)	(21,098)	(21,098)	(23,379)	(2,281)	10.81%
Total Transfers	\$ 2,930,039	3,779,511	3,029,136	3,959,011	929,875	30.70%
Expenditures by Category:						
Wages	\$ 625,475	372,505	358,365	327,689	(30,676)	(8.56%)
Benefits	90,620	102,159	116,298	92,813	(23,485)	(20.19%)
Professional Services	1,333,887	2,552,897	2,374,779	2,612,118	237,339	9.99%
Other Operating	-	-	-	63,214	63,214	100%
Capital	886,766	757,320	190,410	868,125	677,715	355.92%
Total Expenditures	\$ 2,936,748	3,784,881	3,039,852	3,963,959	924,107	30.40%

Note: A portion of the Fire Department wages/benefits are allocated to the Ambulance Fund.

AMBULANCE (CONTINUED)



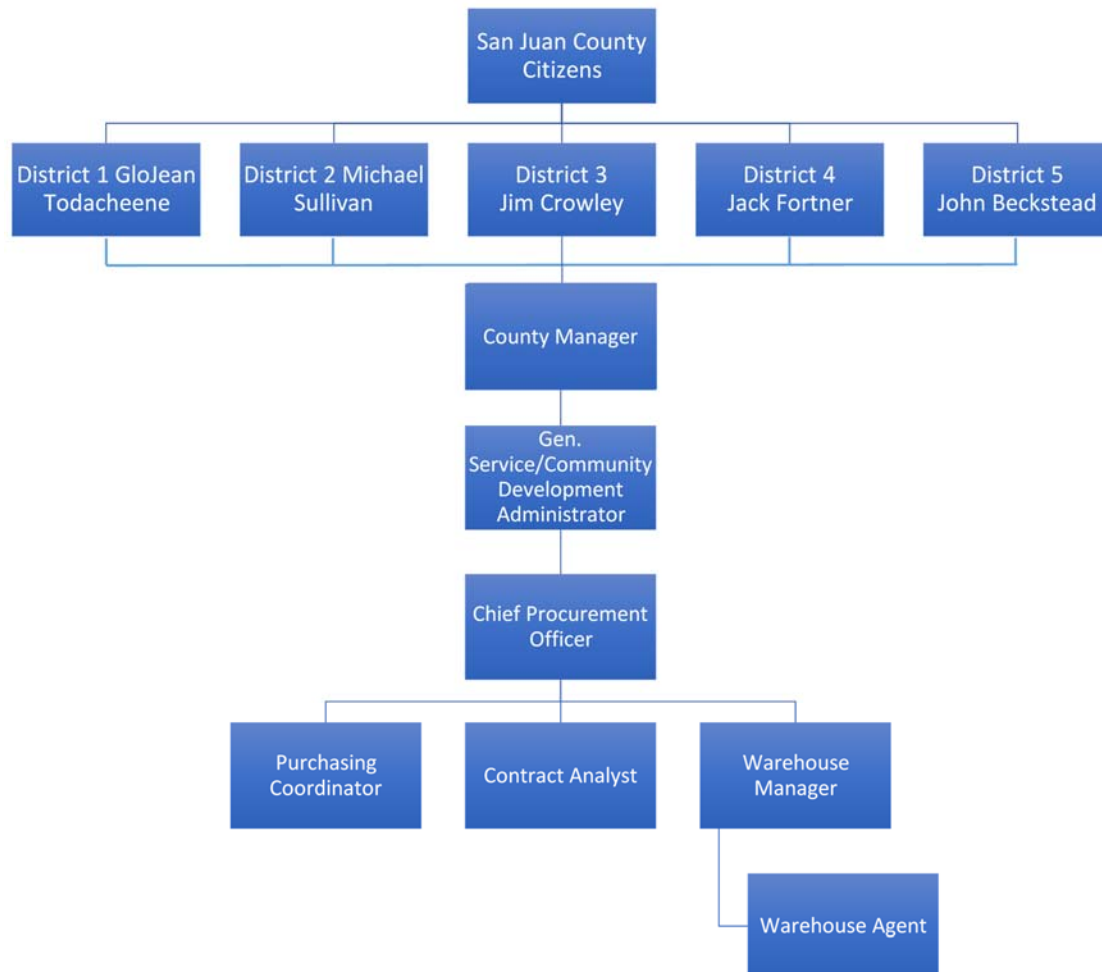
Goals/Concerns

- **Performance Measure/Goal 1:** Percentage of patients with non-traumatic chest pain/ACS symptoms in patients ≥ 35 years of age, treated and transported by EMS who received a pre-hospital 12 Lead ECG. (minimum goal is 75% set by AHA)
 - Of those patients who received a 12 Lead ECG (measure 1 numerator volume), the percentage of 12 Lead ECG's performed ≤ 10 minutes of EMS First Medical Contact on patients with an initial complaint non-traumatic chest pain/ACS symptoms who are ≥ 35 years of age.
- **Performance Measure/Goal 2:** The percentage of hospital notifications or 12 lead ECG transmissions suggesting a STEMI alert (or Cardiac Cath Lab Activation) that are performed ≤ 10 minutes of the first STEMI positive 12 lead ECG in the field. (minimum goal is 75% set by AHA)
- **Performance Measure/Goal 3:** Percentage of patients treated and transported directly to a STEMI Receiving Center, with EMS First Medical Contact to device time ≤ 90 minutes and/or EMS First Medical Contact to PCI ≤ 120 minutes when transport time ≥ 45 minutes and Door to Balloon ≤ 30 minutes. (When destination facility = STEMI Receiving Center). (minimum goal is 75% set by AHA)

Performance Measures/Objectives

Performance Measures	FY2019 Actual	FY2020 Estimate	FY2021 Budget
Measure 1	N/A	N/A	88.3%
Measure 2	N/A	N/A	93.8%
Measure 3	N/A	N/A	93.8%

CENTRAL PURCHASING



Department Description

Central Purchasing is the primary buying unit for San Juan County. The scope of responsibility includes the acquisition of all supplies, equipment, and services required for the operation and functions of County Departments. In addition, Central Purchasing provides procurement support services for other entities such as San Juan Water Commission, San Juan County Communications Authority, San Juan Regional Emergency Medical Services (EMS and Air Care), NMSU Extension Office and the 11th District Adult Drug Court. All procurements are made in strict accordance with the New Mexico Procurement Code and San Juan County Purchasing Policies and Procedures. The department is responsible for the collection and disposal of all obsolete, worn-out, and unusable surplus tangible personal property, including vehicles, heavy equipment, office furnishings, etc., by means of sealed bid and/or public auction. The Department also administers the cellphone and fuel card policies. A central warehouse facility is also maintained and operated by the Department. The overall purpose and responsibility of Central Purchasing is to provide for

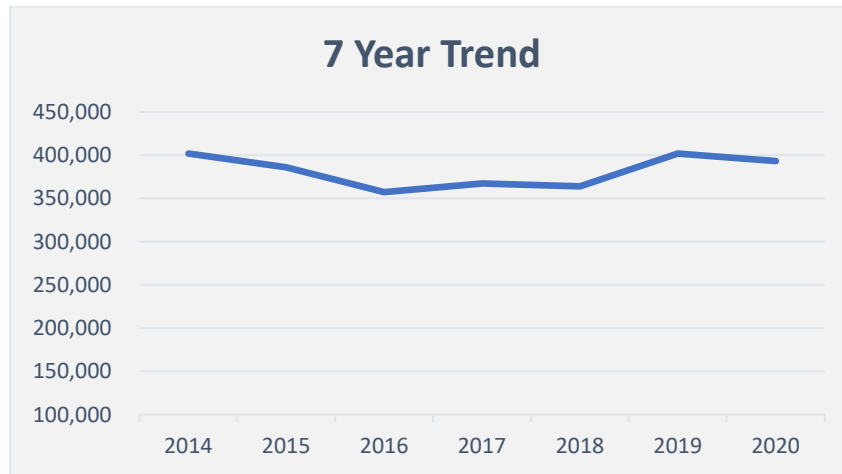
CENTRAL PURCHASING (CONTINUED)

the fair and equitable treatment of all persons involved in public procurement, to maximize the purchasing value of public funds, to promote honesty and integrity, to inspire public confidence, and to provide safeguards for maintaining a quality procurement system.

Department Summary

	FY2019 Actual	FY2020 Adjusted Budget	FY2020 Actual	FY2021 Requested Budget	FY2021 Budget Change From FY2020 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 276,423	283,520	274,592	286,556	11,964	4.36%
Benefits	104,986	106,495	99,911	106,203	6,292	6.30%
Professional Services	4,840	7,003	1,815	4,000	2,185	120.39%
Other Operating	15,528	17,000	16,855	21,875	5,020	29.78%
Total Expenditures	\$ 401,777	414,018	393,173	418,634	25,461	6.48%
Number of Employees	5	5	5	5		

Note: Central Purchasing is under General Service Community Development Administrator.



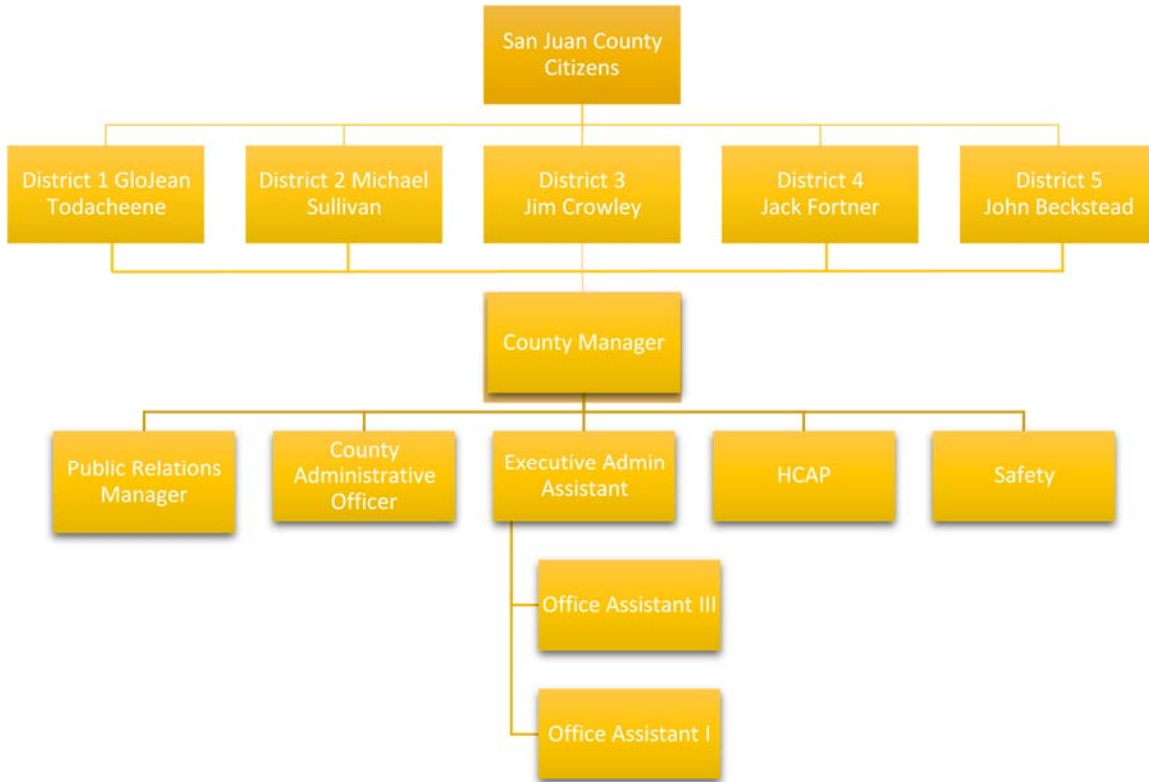
Goals/Concerns

- Continue to join and participate in more Cooperative Purchasing Organizations
- Purchase and Implement Electronic Bridge Software

Performance Measures/Objectives

Performance Measures	FY2019 Actual	FY2020 Estimate	FY2021 Budget
Conduct and Receive Auction Revenues	100%	100%	100%
Improve Accuracy and Adherence to Policy	100%	100%	100%
Participate in Multiple Cooperative Purchasing Groups	100%	100%	100%

COUNTY EXECUTIVE OFFICE



Department Description

The CEO's Office is responsible for the supervision and management of all administrative departments and works closely with elected offices to provide coordinated county services. The CEO's office is responsible for carrying out the decisions and policies established by the Board of County Commissioners, overseeing the preparation and submittal of the annual budget to the County Commission, representing the County and serving as a liaison between the Commission and the citizens, administrative departments, elected officials, community organizations and other local, state and federal governmental entities; making recommendations to the County Commission on policy issues; preparing meeting agendas for County Commission meetings and providing proper notice of the meetings; providing grant and project administration and is responsible for strategic and financial planning for the County.

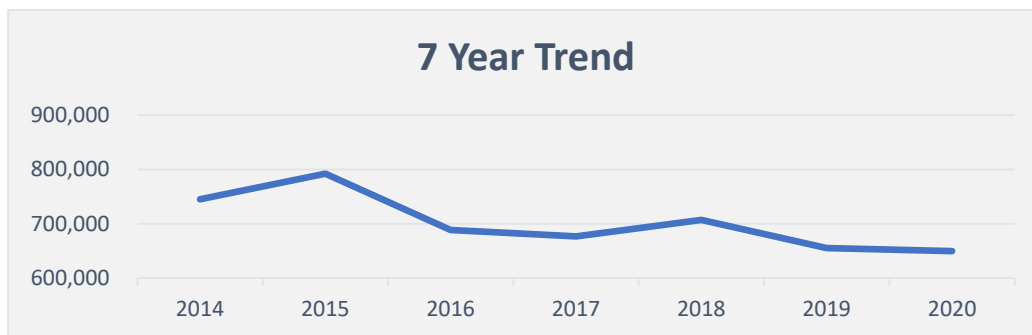


COUNTY EXECUTIVE OFFICE (CONTINUED)

Department Summary

	FY2019 Actual	FY2020 Adjusted Budget	FY2020 Actual	FY2021 Requested Budget	FY2021 Budget Change From FY2020 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 446,612	467,925	450,778	418,942	(31,836)	(7.06%)
Benefits	139,884	160,877	148,631	126,441	(22,190)	(14.93%)
Professional Services	311	360	302	360	58	19.21%
Other Operating	68,439	58,954	49,960	45,022	(4,938)	(9.88%)
Total Expenditures	\$ 655,246	688,116	649,671	590,765	(58,906)	(9.07%)
Number of Employees		7	7	7	7	

Note: Two employees are accounted for under HCAP and one employee is accounted for under Safety



Goals/Concerns

- Build positive relations with the citizens through transparency, accountability, and education
- Maintain the financial stability of the County
- Lead and collaborate in diversification of the regional economy
- Implement certain elements of the Land Use Management Plan
- Foster an environment that allows for 2-way communication, professional development, consistency, fairness and a flexible work environment
- Promotes Principles of Civility and Core Values for the County

COUNTY EXECUTIVE OFFICE (CONTINUED)

Performance Measures/Objectives

Performance Measures	FY2019 Actual	FY2020 Estimate	FY2021 Budget
Development of an annual Citizen Financial Report	0%	100%	100%
Conduct citizen satisfaction surveys every 4 years	100%	100%	0%
Conduct annual employee satisfaction surveys every 2 years	0%	100%	0%
Development and implementation of Behavioral Health system	40%	100%	100%
Conduct county manager meetings with every department annually	100%	100%	100%
Improve budgeting process by instituting Priority Based Budgeting	75%	100%	100%
Update of subdivision regulations	0%	50%	100%
Expand social media marketing presence & update of website	40%	100%	100%
Receive and carry out CDBG grant for ADA improvements at County facilities	0%	0%	100%
Participation in economic diversification (energy sector, rail, outdoor recreation, other area initiatives)	100%	100%	100%

GENERAL GOVERNMENT

Department Description

Services or programs that benefit multiple County departments or elected offices are managed within the General Government Fund.

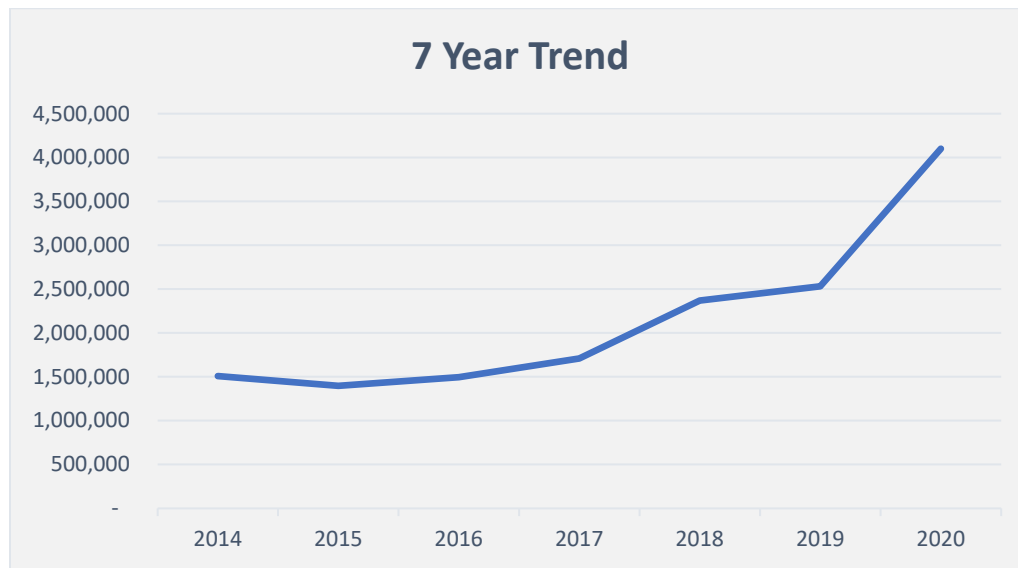
Department Summary

	FY2019 Actual	FY2020 Adjusted Budget	FY2020 Actual	FY2021 Requested Budget	FY2021 Budget Change From FY2020 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Terminal Leave	\$ 580,017	1,019,413	717,608	726,550	8,942	1.25%
Professional Services	468,271	291,020	253,985	341,913	87,928	34.62%
Other Operating	1,312,549	2,553,161	2,209,647	3,032,202	822,555	37.23%
Total Expenditures	\$ 2,360,837	3,863,594	3,181,240	4,100,665	919,425	28.90%

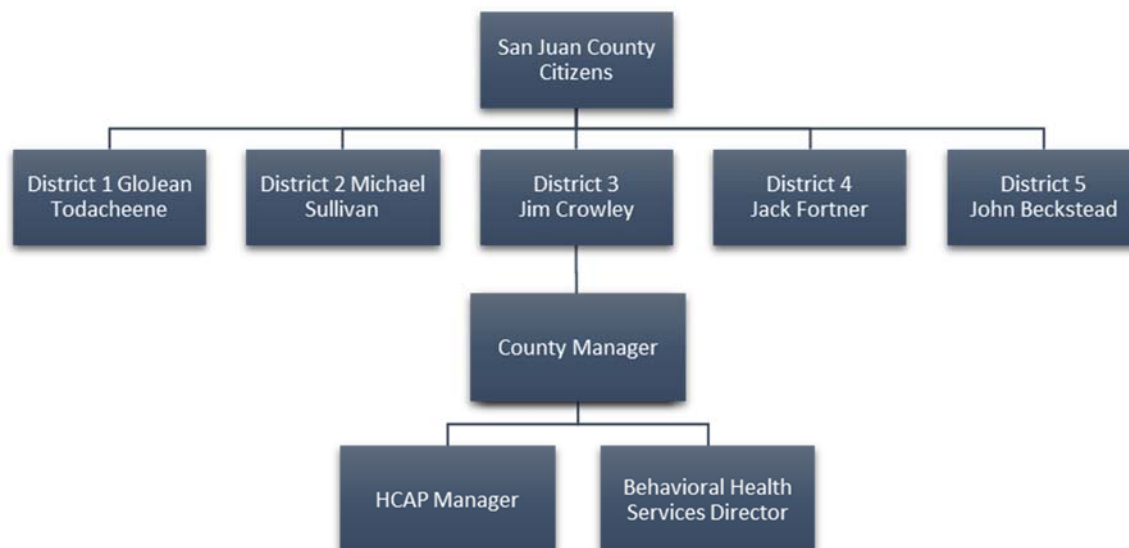
GENERAL GOVERNMENT (CONTINUED)

Goals/Concerns

- To accurately account for expenditures of the general government



HEALTH CARE ASSISTANCE



HEALTH CARE ASSISTANCE (CONTINUED)

Fund Description

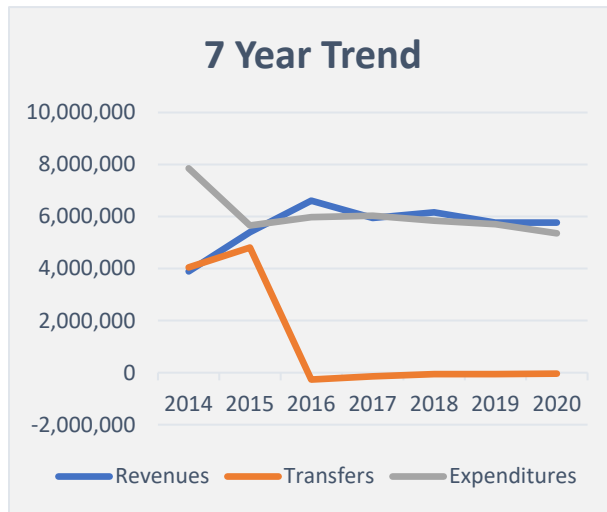
The Health Care Assistance program (HCAP) was established in accordance with, and under the authority of the Indigent Hospital and County Health Care Act, Chapter 27, Article 5 NMSA 1978. The purpose of this program is to provide for the provision of health care to indigent patients domiciled in the County. The HCA program provides a system of payments directly to participating health care providers and facilities approved by the Board of County Commissioners who sit as the Indigent Hospital and County Health Care Board. Payments to providers are made either on a contract basis or on an individual claim basis for allowable health care services and treatment approved by the Board. Income, assets, and residency requirements must be met by each individual to qualify for assistance. The Health Care Assistance Fund also provides local revenues to match federal funds for the County Supported Medicaid Fund and Safety Net Care Pool Fund. The Behavioral Health Services Department (BHSD) was established in 2019 by the San Juan County Commission to support solutions for mental health and substance abuse issues in San Juan County. BHSD operates under the Health Care Assistance Program.

Fund Summary

	FY2019 Actual	FY2020 Adjusted Budget	FY2020 Actual	FY2021 Requested Budget	FY2021 Budget Change From FY2020 Actual	
					\$	%
<u>Revenues:</u>						
GRT – Health Care	\$ 5,681,841	5,794,462	5,657,224	3,297,709	(2,359,515)	(41.71%)
Miscellaneous	86,129	47,000	108,312	45,500	(62,812)	(58.45%)
Total Revenue	\$ 5,767,970	5,841,462	5,765,536	3,343,209	(2,422,327)	(42.01%)
<u>Transfers:</u>						
Transfer to General Fund	\$ (58,970)	(42,061)	(42,061)	(16,065)	25,996	(61.81%)
Total Transfers	\$ (58,970)	(42,061)	(42,061)	(16,065)	25,996	(61.81%)
<u>Expenditures by Category:</u>						
Wages	\$ 78,795	150,754	128,789	155,005	26,216	20.36%
Benefits	29,768	58,790	47,136	56,666	9,530	20.22%
Professional Services	472,917	511,000	382,981	1,065,179	682,198	178.13%
Capital	-	-	1,563	-	-	-
Other Operating	5,124,877	5,663,616	4,794,501	4,358,488	(437,576)	(9.12%)
Total Expenditures	\$ 5,706,357	6,384,160	5,354,970	5,635,338	280,368	5.24%
Number of Employees		1	2	2	2	

Note: The Health Care Assistance Fund is Managed by the County Executive Office. A grant funded Behavioral Health Service Director position was added in FY20.

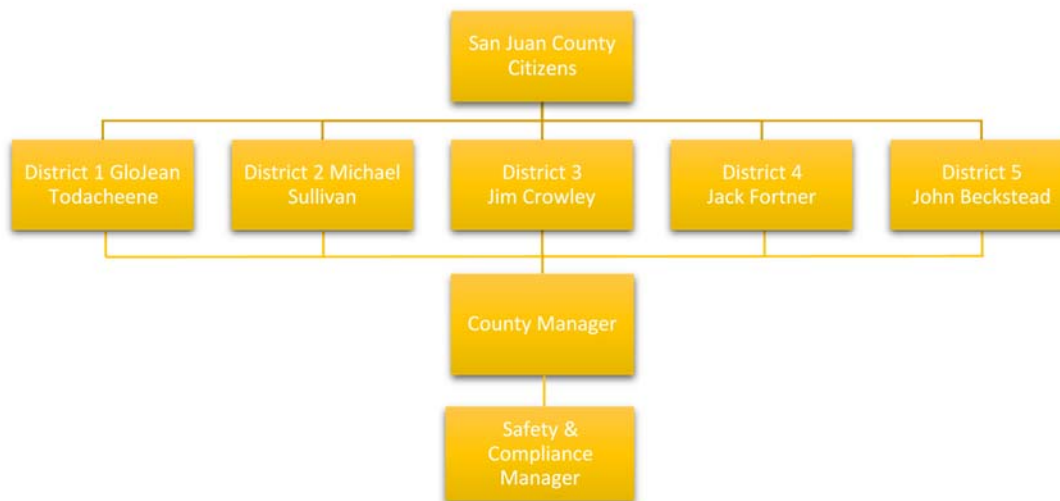
HEALTH CARE ASSISTANCE (CONTINUED)



Goals/Concerns

- Transition Dental, Primary Care, and Prescription Services at PMS to Contract-based program
- Transition Outpatient and Inpatients Hospital Services at SJRMC to Contract-based program
- Expand access to Mental Health and Substance Abuse services for HCAP clients and inmates.

SAFETY



Department Description

The Safety Department is responsible for building and maintaining the County's safety program in accordance with OSHA regulations and various other consensus standards. Currently, the main components of the program are employee training, writing policy & procedures, and conducting inspections. Initial County safety policies have been presented to the Commissioners for adoption. On an annual basis and in accordance with the NM workers compensation law, a yearly

SAFETY (CONTINUED)

inspection of facilities is conducted with the New Mexico County Insurance Authority. Currently, the Safety Department offers training in CPR/First Aid, Defensive Driving, OSHA 10/30 hour, and other safety related issues as identified.

Department Summary

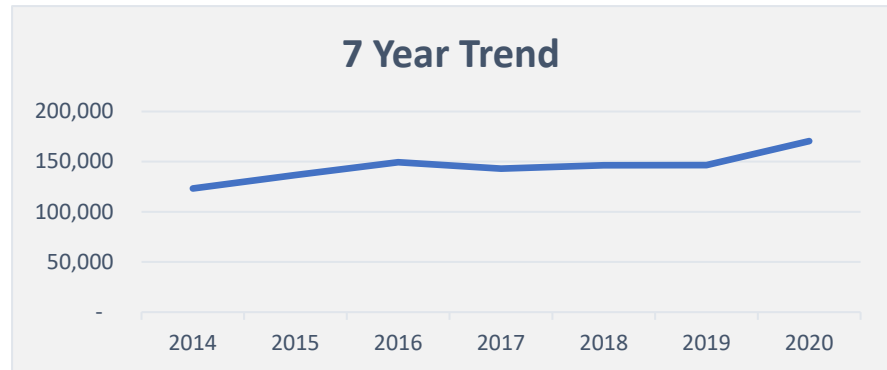
	FY2019 Actual	FY2020 Adjusted Budget	FY2020 Actual	FY2021 Requested Budget	FY2021 Budget Change From FY2020 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 78,544	80,151	80,158	80,952	794	0.99%
Benefits	20,684	21,183	21,176	21,353	177	0.84%
Professional Services	-	2,300	9	1,000	991	-
Other Operating	47,218	72,268	69,100	45,029	(24,071)	(34.84%)
Total Expenditures	\$ 146,446	175,902	170,443	148,334	(22,109)	(12.97%)

Number of Employees 1 1 1 1

Note: The Safety division is managed by the County Executive Office.

Goals/Concerns

- Assess the training needs of each department and conduct training as needed
- Work with the OSHA, New Mexico County Insurance Authority, and other entities to identify and correct issues
- Continue to build the training program utilizing both in-house resources and third party resources
- Revise safety policies & procedures as needed to comply with current standards
- Continue to conduct inspections on County property to assess needs and compliance
- Continue to build the database in the MUNIS system



Performance Measures/Objectives

Performance Measures	FY2019 Actual	FY2020 Estimate	FY2021 Budget
Training/Classes	74%	100%	50%
Inspections	50%	75%	25%
Policy written/submitted/adopted	100%	N/A	25%



YOUTH EMPLOYMENT

Department Description

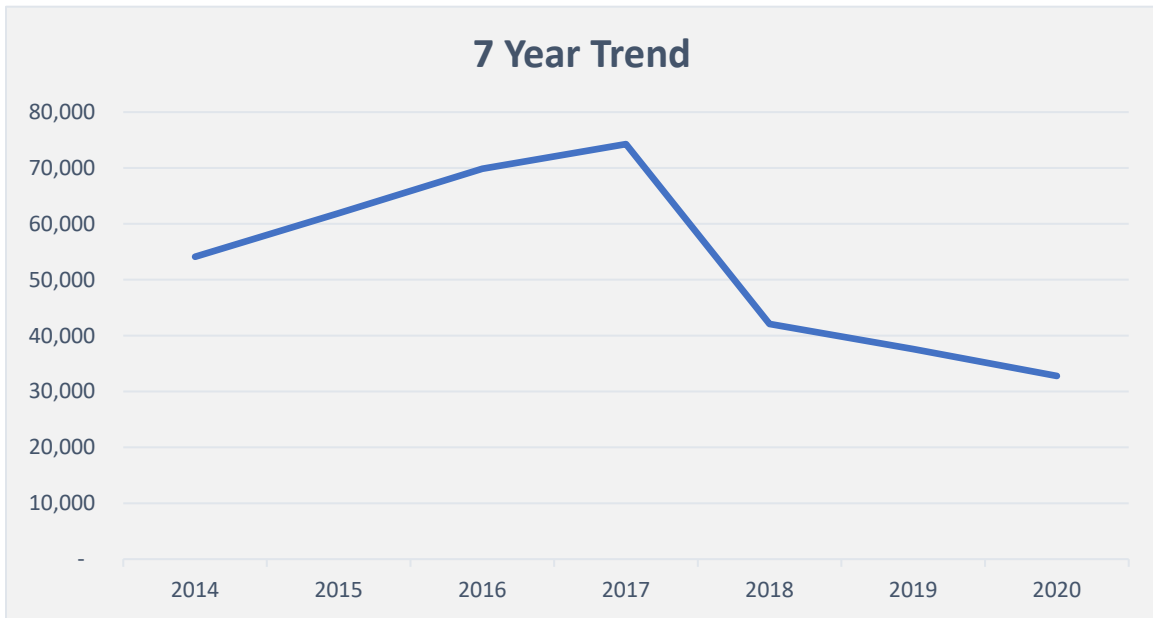
San Juan County is a strong supporter of the County’s youth. The County employs students to assist in the development of skills that will be beneficial to the student’s careers whether at the County or with other employers.

Department Summary

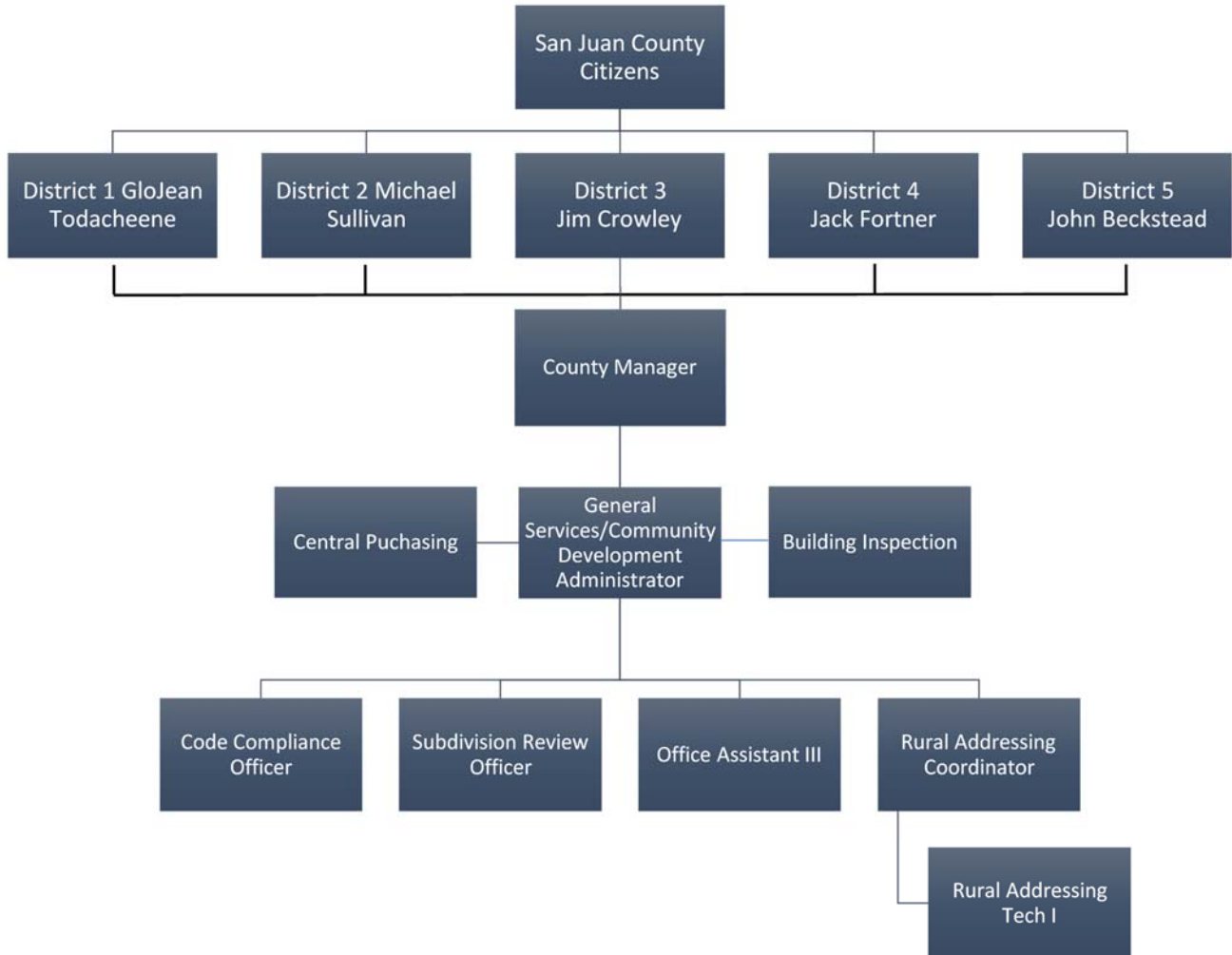
	FY2019 Actual	FY2020 Adjusted Budget	FY2020 Actual	FY2021 Requested Budget	FY2021 Budget Change From FY2020 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 34,889	40,200	30,425	45,400	14,975	49.22%
Benefits	2,699	3,104	2,353	3,505	1,152	48.96%
Total Expenditures	\$ 37,588	43,304	32,778	48,905	16,127	49.20%
Part Time Employees	4	4	4	4		

Goals/Concerns

- Foster necessary employment skills for high school/college students, to improve employment opportunities



COMMUNITY DEVELOPMENT



Department Description

Community Development is a public service-oriented department comprised of five individual divisions, collectively working together to continually improve the quality of services that meet and exceed the expectations for the health, safety and welfare of the citizens of San Juan County. The Community Development Department consists of the following: Building Division, Code Compliance, Rural Addressing, Subdivisions, and San Juan County Cleanup Project.



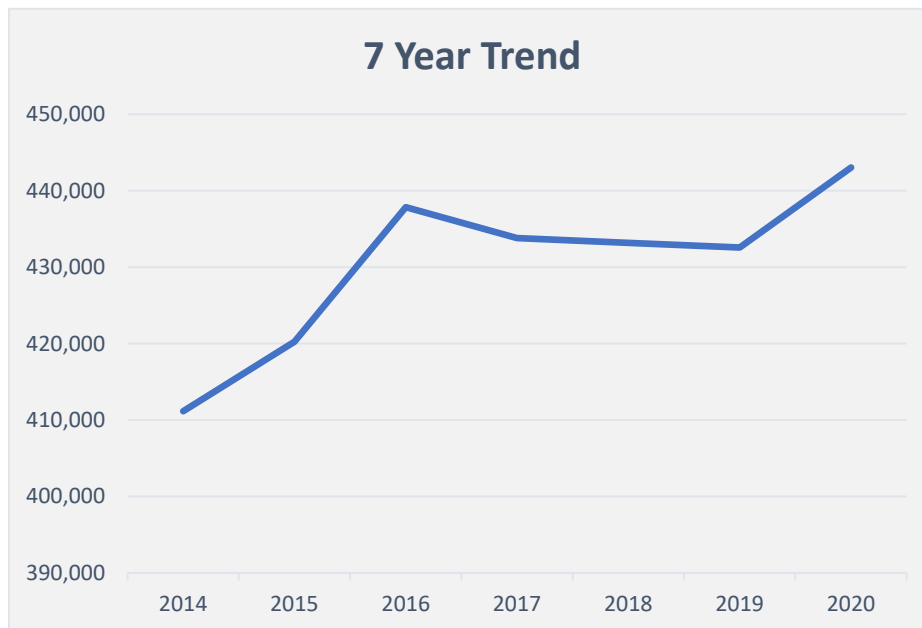
COMMUNITY DEVELOPMENT (CONTINUED)

Department Summary

	FY2019 Actual	FY2020 Adjusted Budget	FY2020 Actual	FY2021 Requested Budget	FY2021 Budget Change From FY2020 Actual	
					\$	%
Expenditures by Category:						
Wages	\$ 316,474	320,606	296,051	322,019	25,968	8.77%
Benefits	92,884	105,010	88,348	97,065	8,717	9.87%
Professional Services	473	100	360	100	(260)	(72.22%)
Other Operating	22,724	22,782	18,095	23,850	5,755	31.80%
Total Expenditures	\$ 432,555	448,498	402,854	443,034	40,180	9.97%

Number of Employees

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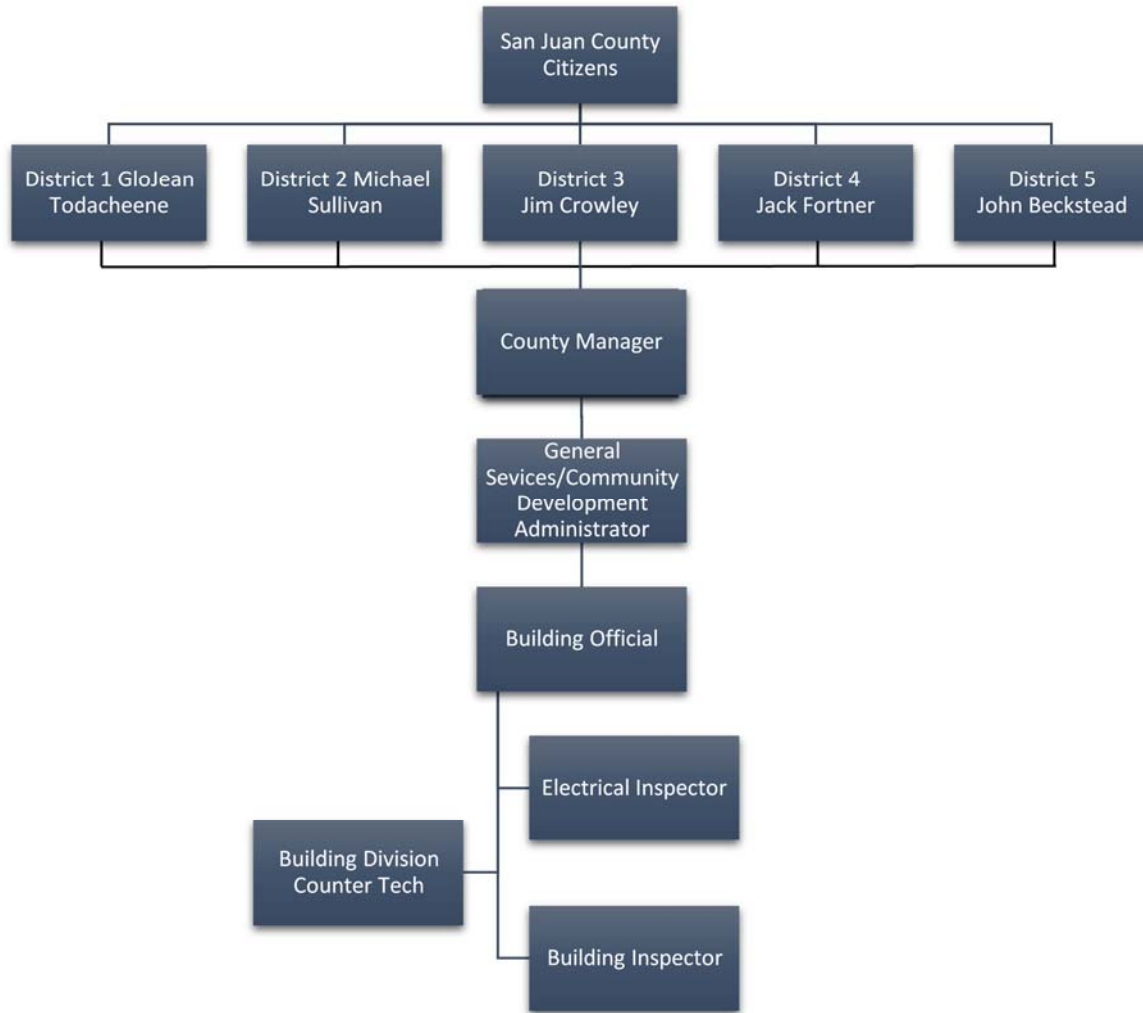
Goals/Concerns

- Continue to work with the Navajo Nation on addressing projects
- Continue the revision of County Subdivision Regulations to comply with State of New Mexico Statutes
- Implement the LAMA software module for business registrations

Performance Measures/Objectives

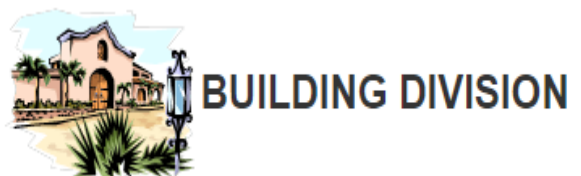
Performance Measures	FY2019 Actual	FY2020 Estimate	FY2021 Budget
Update Subdivision Regulations	90%	95%	100%
Implement LAMA Software module	N/A	N/A	50%

BUILDING INSPECTION



Department Description

The Building Division is a component of Community Development. Their purpose is to promote the health, safety, and welfare of San Juan County, Aztec, and Bloomfield through the enforcement of building codes.



BUILDING INSPECTION (CONTINUED)

Department Summary

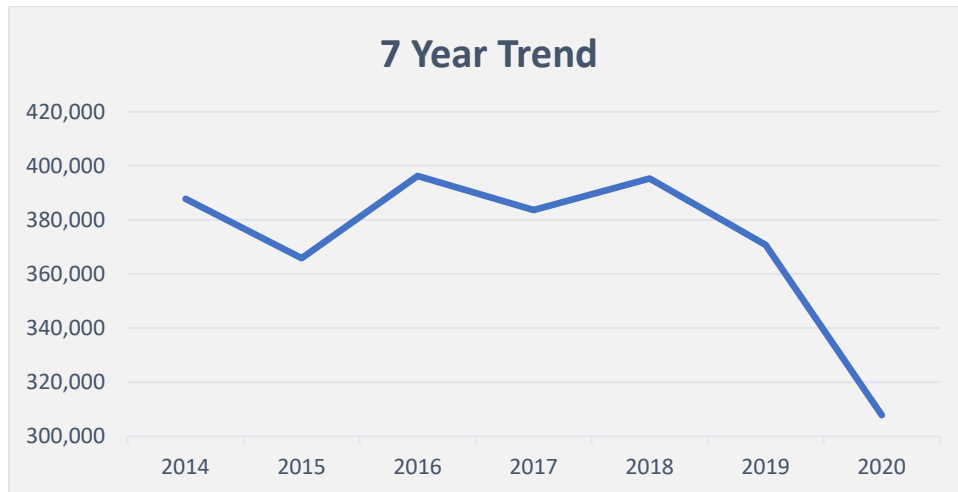
	FY2019 Actual	FY2020 Adjusted Budget	FY2020 Actual	FY2021 Requested Budget	FY2021 Budget Change From FY2020 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 253,895	223,982	223,983	224,490	507	0.23%
Benefits	88,823	71,566	71,564	77,281	5,717	7.99%
Other Operating	27,991	25,471	12,302	37,425	25,123	204.22%
Total Expenditures	\$ 370,709	321,019	307,849	339,196	31,347	10.18%
Number of Employees	4	4	4	4		

Goals/Concerns

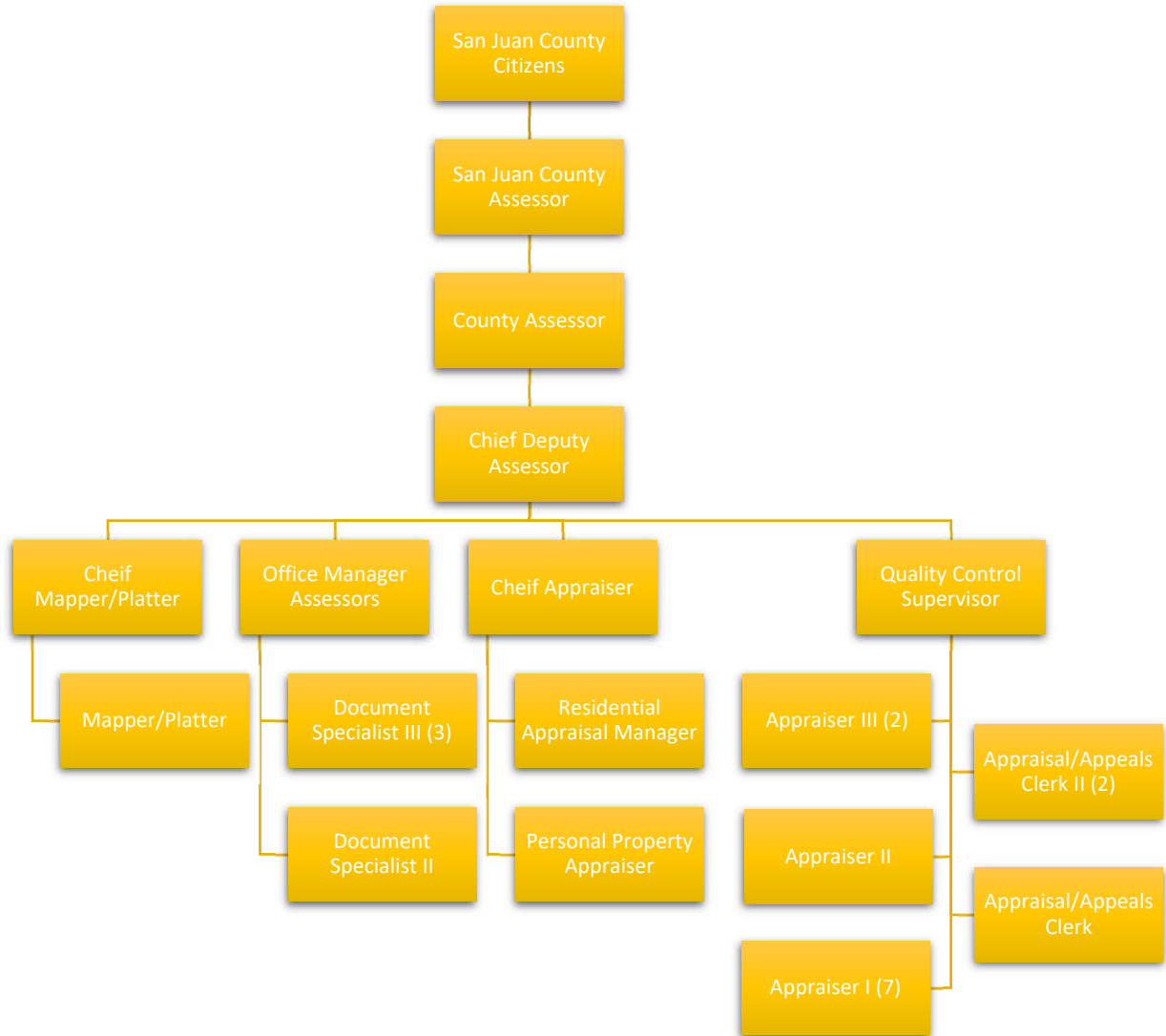
- Implement the LAMA software permitting and inspection module. Implementation has been put on hold until 2021.

Performance Measures/Objectives

Performance Measures	FY2019 Actual	FY2020 Estimate	FY2021 Budget
Perform inspections on previously issued building permits the same day or next business day	100%	100%	100%
Implement LAMA Software module	N/A	N/A	50%



COUNTY ASSESSOR



Department Description

The Assessor values all property subject to taxation. The Assessor is required by New Mexico law to discover, list and value all property within the County. Appraised values, as the basis of assessed values, determine the distribution of property tax levies among taxpayers. Only if these values are correct will tax limits, debt limits, and the distribution of state aid to localities be as the legislation intended. The property is assessed at 33% of its appraised value. In addition to the over 43,000 parcels of real property (land, homes, commercial building), the Assessor must value personal property of more than 12,080 manufactured homes, over 3,200 businesses, livestock, and any other personal property which is taxable. The Assessor maintains county parcel maps reflecting current ownership of real property, by accurately tracking all transfers, splits, and subdivisions. The County Assessor is an elected position.

COUNTY ASSESSOR (CONTINUED)

Department Summary

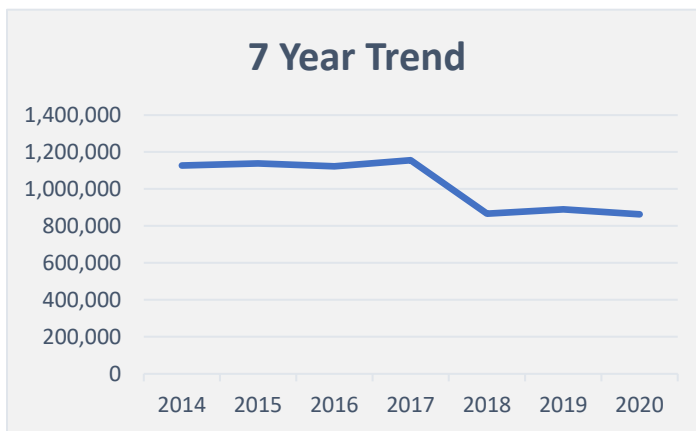
	FY2019 Actual	FY2020 Adjusted Budget	FY2020 Actual	FY2021 Requested Budget	FY2021 Change From FY2020 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 610,406	619,541	592,364	614,233	21,869	3.69%
Benefits	237,616	265,781	229,938	275,858	45,920	19.97%
Professional Services	2,156	8,600	-	24,000	24,000	100.00%
Other Operating	39,450	46,748	40,567	42,248	1,681	4.14%
Total Expenditures	\$ 889,628	940,670	862,869	956,339	93,470	10.83%
Number of Employees		26	26	26	26	

Goals/Concern

- Educate taxpayers about all levels of property taxes to make taxation more fair and equitable
- Provide appraiser's with additional appraisal training to increase competence and efficiency
- Maintain sales ratio for the County at 95%
- Valuation maintenance quotas by appraisal staff should be 75%

Performance Measures/Objectives

Performance Measures	FY2019 Actual	FY2020 Estimate	FY2021 Budget
Sales ratio for the County	90%	90%	95%
Valuation maintenance quotas by appraisal staff	75%	75%	75%



San Juan County Assessor
Jimmy Voita

APPRAISAL

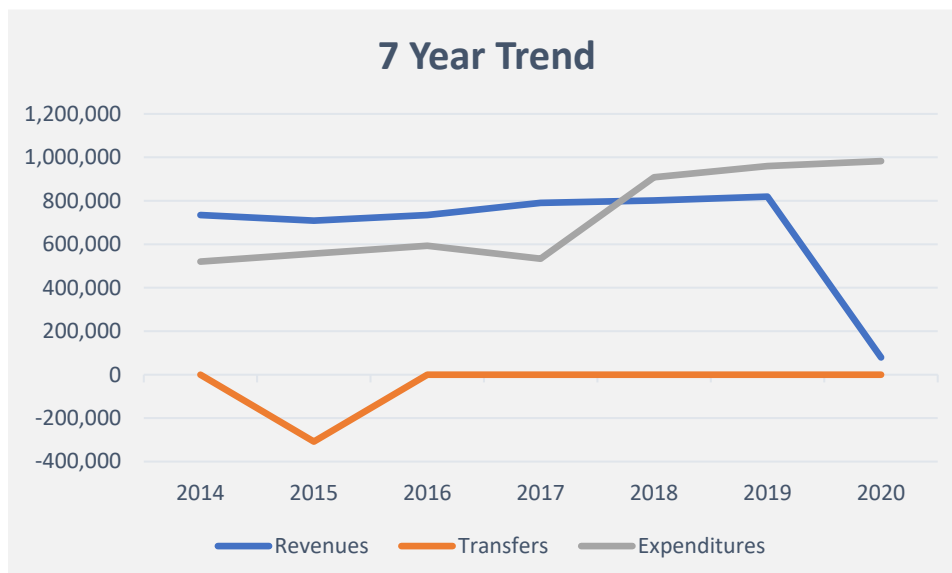
Fund Description

This fund was created in accordance with state statute section 7-38-38.1 NMSA compilation. Prior to distribution to a revenue recipient of revenue received by the County Treasurer, the Treasurer shall deduct as an administrative charge an amount equal to one percent of the revenue received. Expenditures from this fund are made pursuant to a property valuation program presented by the County Assessor and approved by the majority of the County Commissioners.

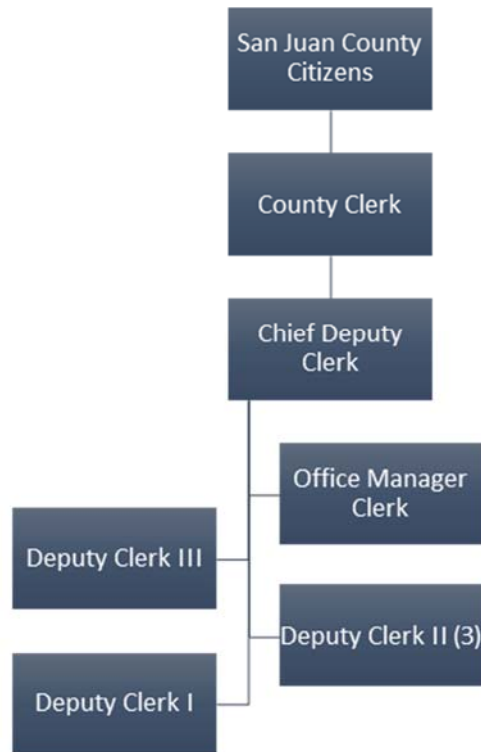
Fund Summary

	FY2019 Actual	FY2020 Adjusted Budget	FY2020 Actual	FY2021 Requested Budget	FY2021 Budget Change From FY2020 Actual	
					\$	%
Revenues:						
1% Appraisal Fee	\$ 809,307	700,000	800,950	795,000	(5,950)	(0.74%)
Miscellaneous	10,409	6,300	12,452	5,000	(7,452)	(59.85%)
Total Revenues	\$ 819,716	706,300	813,402	800,000	(13,402)	(1.65%)
Expenditures by Category:						
Wages	\$ 589,517	660,413	624,976	646,201	21,225	3.40%
Benefits	235,266	261,610	239,697	209,886	(29,811)	(12.44%)
Professional Services	7,155	6,271	1,533	2,003	470	30.66%
Other Operating	127,876	135,549	124,990	128,249	3,259	2.61%
Total Expenditures	\$ 959,814	1,063,843	991,196	986,339	(4,857)	(0.49%)

Note: A portion of the Assessor’s salaries are budgeted in the Appraisal Fund.



COUNTY CLERK



Department Description

The Clerk is ex-officio recorder and may record any instrument of writing that is duly acknowledged and certified. Examples include deeds, mortgages, leases, affidavits, bonds and liens. The Clerk is ex-officio clerk of the Board of County Commissions and the County Board of Finance. Either in person or by deputy, must attend and record all commission meetings, votes and transactions. The Clerk supplies property records, such as deeds, real estate contracts, and other miscellaneous records to the Assessor's office. The County Clerk also serves as Chief Elections Officer and Clerk of the Probate Court unless otherwise provided by law. The County Clerk is an elected position.

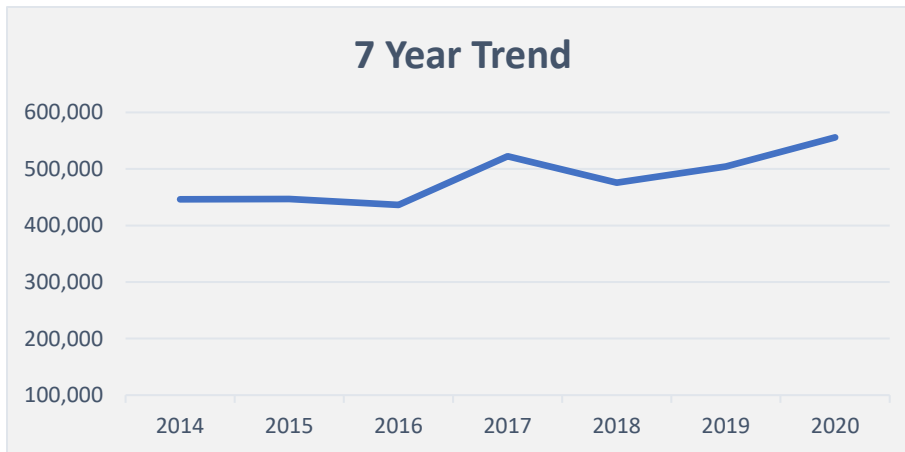
COUNTY CLERK (CONTINUED)

Department Summary

	FY2019 Actual	FY2020 Adjusted Budget	FY2020 Actual	FY2021 Requested Budget	FY2021 Budget Change From FY2020 Actual	
					\$	%
Expenditures by Category:						
Wages	\$ 337,822	424,704	381,836	410,573	28,737	7.53%
Benefits	122,707	163,174	140,593	153,471	12,878	9.16%
Professional Services	495	600	213	600	387	181.69%
Other Operating	43,376	41,925	33,223	34,751	1,528	4.60%
Total Expenditures	\$ 504,400	630,403	555,865	599,395	43,530	7.83%
Number of Employees	8	8	8	8		

Goals/Concerns

- Provide excellent customer service
- Meet all required statutory deadlines
- Record documents making them public record, accurately index records to the grantor/grantee index, return original documents in a timely manner
- Keep an accurate voter file, process voter registrations in a timely manner, conduct successful elections



San Juan County Clerk
Tanya Shelby

Performance Measures/Objectives

Performance Measures	FY2019 Actual	FY2020 Estimate	FY2021 Budget
Meet all required statutory deadlines for elections	100%	100%	100%
Meet all required statutory deadlines for recordings	100%	100%	100%



BUREAU OF ELECTIONS

Department Description

The County Clerk is the Chief Election Official of San Juan County. The Bureau of Elections is responsible for maintaining all voter records, information and updating as needed.

Department Summary

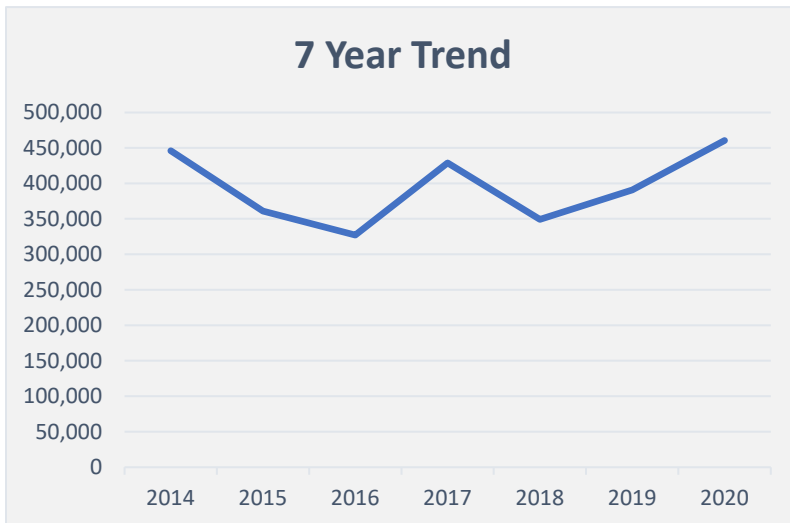
	FY2019 Actual	FY2020 Adjusted Budget	FY2020 Actual	FY2021 Requested Budget	FY2021 Budget Change From FY2020 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 152,433	317,054	174,725	179,240	4,515	2.58%
Benefits	41,919	61,322	46,933	49,647	2,714	5.78%
Other Operating	196,250	277,565	238,743	243,652	4,909	2.06%
Total Expenditures	\$ 390,602	655,941	460,401	472,539	12,138	2.64%
Number of Employees		3	3	3		

Goals/Concerns

- Conduct fair, honest, transparent elections

Performance Measures/Objectives

Performance Measures	FY2019 Actual	FY2020 Estimate	FY2021 Budget
Conduct fair, honest, transparent elections	100%	100%	100%



CLERK'S EQUIPMENT RECORDING FEE

Fund Description

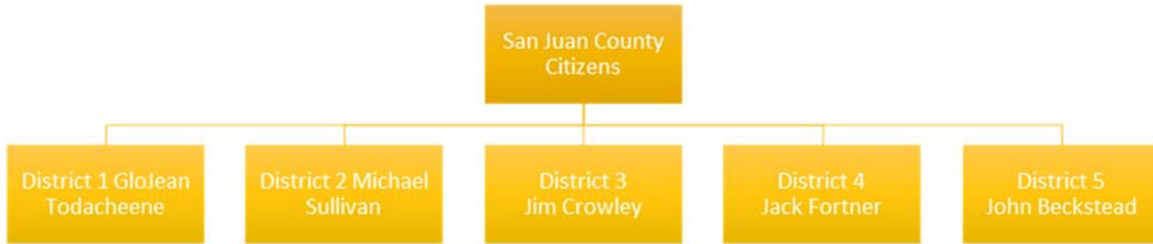
This fund is authorized by state statute section 14-8-12.2 NMSA 1978 compilation to allow County Clerk's to charge a fee for filing and recording documents. The funds are to be used specifically for new equipment and employee training.

Fund Summary

	FY2019 Actual	FY2020 Adjusted Budget	FY2020 Actual	FY2021 Requested Budget	FY2021 Budget Change From FY2020 Actual	
					\$	%
<u>Revenues:</u>						
Equipment Recording Fees	\$ 94,653	92,000	95,032	90,000	(5,032)	(5.30%)
Miscellaneous	6,450	3,000	8,667	4,500	(4,167)	(48.08%)
Total Revenues	\$ 101,103	95,000	103,699	94,500	(9,199)	(8.87%)
<u>Expenditures by Category:</u>						
Other Operating	\$ 90,739	112,900	77,528	117,053	39,525	50.98%
Total Expenditures	\$ 90,739	112,900	77,528	117,053	39,525	50.98%



COUNTY COMMISSION



Department Description

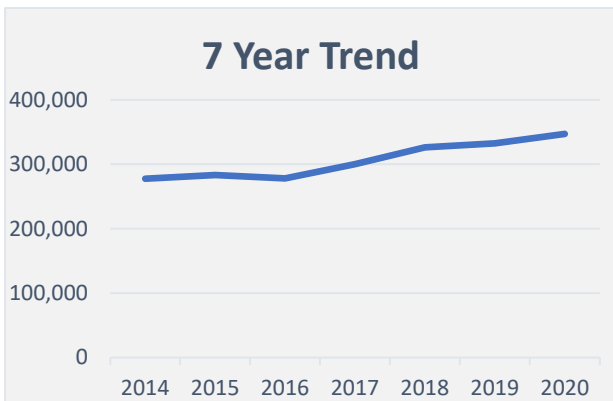
The County Commission has both legislative and administrative powers and responsibilities as specified by law. The duties of the Commission consist of all matters that affect the well-being of the County and residents not already served by other governmental bodies such as municipalities and include adopting the annual budget, enacting ordinances and approving tax levies. The five-member Board of County Commission is served by district. Each Commissioner resides in, and is elected from his/her district to serve a four-year term, limited to two consecutive terms. The County Commission has the authority to enter into joint power agreements with other governmental entities.

Department Summary

	FY2019 Actual	FY2020 Adjusted Budget	FY2020 Actual	FY2021 Requested Budget	FY2021 Budget Change From FY2020 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 175,126	180,232	180,227	187,880	7,653	4.25%
Benefits	77,591	79,107	78,695	85,871	7,176	9.12%
Other Operating	79,784	100,000	88,175	80,000	(8,175)	(9.27%)
Total Expenditures	\$ 332,501	359,339	347,097	353,751	6,654	1.92%
Number of Employees		5	5	5	5	

Goals/Concerns

- To serve the citizens of San Juan County, effectively and efficiently



San Juan County Commissioners June 30, 2020
Left to right: G. Todacheene, M. Sullivan, J. Crowley,
J. Fortner, J. Becksted

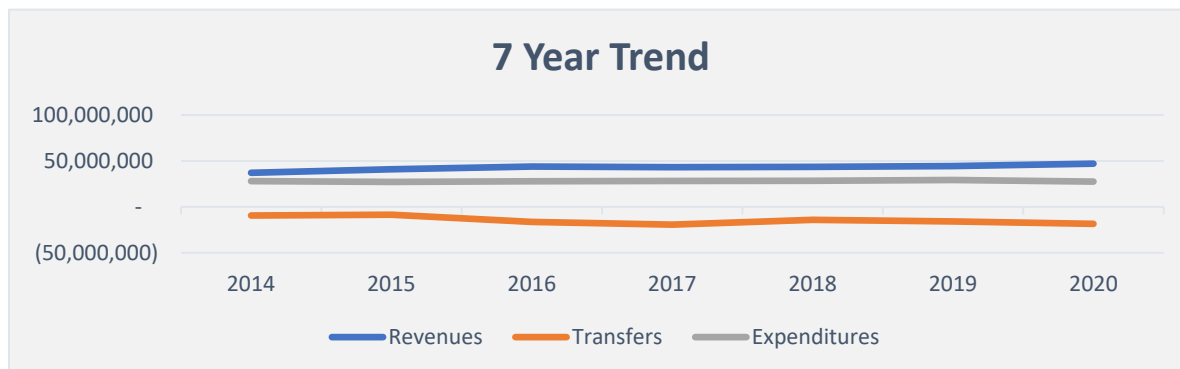
GENERAL FUND SUMMARY

Fund Description

The General Fund is used by default to account for and report all financial resources not accounted for and reported in another fund. The general fund summary is a summation of multiple departments.

Fund Summary

	FY2019 Actual	FY2020 Adjusted Budget	FY2020 Actual	FY2021 Requested Budget	FY2021 Budget Change From FY2020 Actual	
					\$	%
Revenues:						
Taxes – Local Effort	\$ 33,555,768	37,816,091	37,730,236	45,044,758	7,314,522	19.39%
Taxes – State Shared	5,732,570	4,163,080	4,126,307	3,647,183	(479,124)	(11.61%)
Licenses & Permits	199,350	204,000	238,505	194,500	(44,005)	(18.45%)
Other Charges for Svc	1,603,505	1,572,500	1,457,790	1,593,500	135,710	9.31%
Miscellaneous Revenue	702,319	220,495	868,725	283,000	(585,725)	(67.42%)
Intergovernmental	2,713,292	2,580,285	2,737,865	2,621,700	(116,165)	(4.24%)
Total Revenue	\$ 44,509,804	46,556,451	47,159,428	53,384,641	6,225,213	13.20%
Transfers:						
Transfers In	\$ 3,714,035	1,916,307	1,910,830	1,539,158	(371,672)	(19.45%)
Transfers Out	(19,628,432)	(24,542,778)	(20,457,283)	(32,737,048)	12,279,765	60.03%
Total Transfers	\$ (15,914,397)	(22,626,471)	(18,546,453)	(31,197,890)	11,908,093	68.21%
Expenditures						
Administration	\$ 2,155,816	2,291,715	2,186,585	2,120,300	(66,285)	(3.03%)
General Government	2,853,066	4,349,818	3,589,925	4,455,883	865,958	24.12%
Assessor's	889,628	940,670	862,869	956,339	93,470	10.83%
County Clerk	944,695	1,349,234	1,074,772	1,131,608	56,836	5.29%
County Treasurer	618,502	665,417	641,745	645,727	3,982	0.62%
Finance Department	1,156,107	1,215,170	1,156,098	1,214,214	58,116	5.03%
Central Purchasing	401,777	414,018	393,173	418,634	25,461	6.48%
Human Resources	565,671	707,063	573,446	565,828	(7,618)	(1.33%)
Information Technology	1,433,985	1,180,367	1,166,865	1,373,240	206,375	17.69%
Sheriff Department	12,644,742	12,554,958	11,494,166	12,278,144	783,978	6.82%
Community Development	432,555	448,498	402,854	443,034	40,180	9.97%
Building Inspection	370,709	321,019	307,849	339,196	31,347	10.18%
Fire Operation	1,099,419	-	-	-	-	0.00%
Parks & Facilities	3,762,732	3,881,737	3,634,312	3,692,440	58,128	1.60%
Total Expenditures	\$ 29,329,404	30,319,684	27,484,659	29,634,587	2,149,928	7.82%



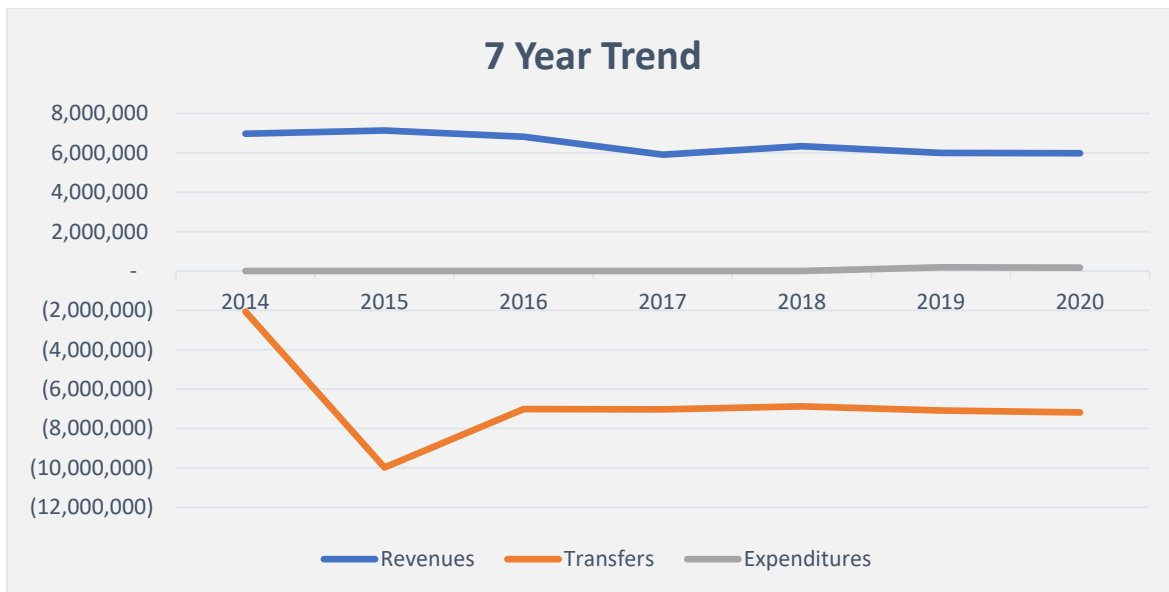
COMMUNICATIONS / EMS GRT

Fund Description

This fund is used to account for the County Emergency Communications and Emergency Medical Services Gross Receipts Tax that was implemented in July 2003. This revenue is transferred to Communications Authority as needed to help fund operations throughout the fiscal year. The tax was set to sunset on June 30, 2013. In March 2013, the voters overwhelmingly voted in favor of re-imposing this tax. The tax will no longer have a sunset clause.

Fund Summary

	FY2019 Actual	FY2020 Adjusted Budget	FY2020 Actual	FY2021 Requested Budget	FY2021 Budget Change From FY2020 Actual	
					\$	%
Revenues:						
GRT-Communications/EMS	\$ 5,874,651	5,947,931	5,855,420	4,946,563	(908,857)	(15.52%)
Miscellaneous	120,653	70,000	122,343	70,000	(52,343)	(42.78%)
Total Revenue	\$ 5,995,304	6,017,931	5,977,763	5,016,563	(961,200)	(16.08%)
Transfers:						
Transfer to Comm Auth Cap.	\$ (22,065)	-	-	-	-	0.00%
Transfer to Ambulance Fund	(2,947,793)	(3,800,609)	(3,050,234)	(3,982,390)	(932,156)	30.56%
Transfer to Communications	(4,117,913)	(4,526,669)	(4,134,708)	(4,647,838)	(513,130)	12.41%
Total Transfers	\$ (7,087,771)	(8,327,278)	(7,184,942)	(8,630,228)	(1,445,286)	20.12%
Expenditures by Category:						
Other Operating	\$ 190,931	199,814	167,610	133,150	(34,460)	(20.56%)
Total Expenditures	\$ 190,931	199,814	167,610	133,150	(34,460)	(20.56%)



FARM AND RANGE

Fund Description

The Farm & Range Fund has certain administrative responsibilities assigned to the director of the New Mexico Department of Agriculture (6-11-6 NMSA 1978). By law, the fund must be administered in compliance with certain restrictions for expenditure of the funds. The Department of Agriculture appoints a representative from the County. Expenditures are for predator and environmental controls for area ranches. Funding is provided through the Taylor Grazing Act.

Fund Summary

	FY2019 Actual	FY2020 Adjusted Budget	FY2020 Actual	FY2021 Requested Budget	FY2021 Budget Change From FY2020 Actual	
					\$	%
Revenues:						
Miscellaneous	\$ 1,860	-	3,005	-	(3,005)	(100.00%)
Intergovernmental	-	141,447	280,816	15,000	(265,816)	(94.66%)
Total Revenue	\$ 1,860	141,447	283,821	15,000	(268,821)	(94.71%)
Expenditures by Category:						
Other Operating	\$ 141,754	141,447	139,747	15,000	(124,747)	(89.27%)
Total Expenditures	\$ 141,754	141,447	139,747	15,000	(124,747)	(89.27%)

Note: FY21 Revenue Budgeted Revenue decreased due to New Mexico Department of Agriculture being moved to the Intergovernmental Grant Fund.



GROSS RECEIPTS TAX RESERVE

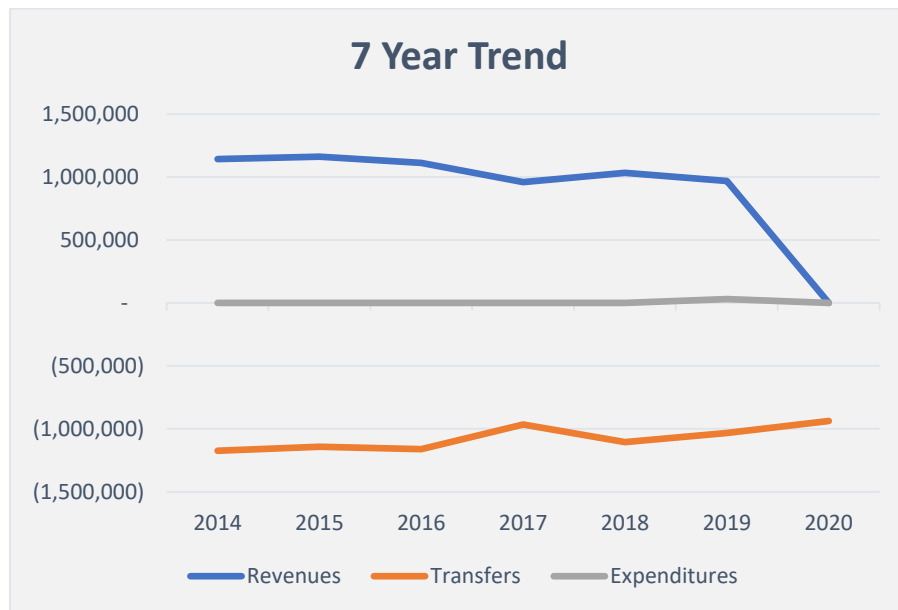
FUND DESCRIPTION

This fund is used to account for the 25% of the 1st 1/8th gross receipts tax as is required by state statute 7-20E-11 NMSA 1978 compilation.

Fund Summary

	FY2019 Actual	FY2020 Adjusted Budget	FY2020 Actual	FY2021 Requested Budget	FY2021 Budget Change From FY2020 Actual	
					\$	%
<u>Revenues:</u>						
GRT-Reserves	\$ 968,573	978,632	964,848	-	(964,848)	(100.00%)
Total Revenues	\$ 968,573	978,632	964,848	-	(964,848)	(100.00%)
<u>Transfers:</u>						
Transfer to General Fund	\$ (1,032,786)	(937,095)	(937,095)	(937,003)	92	(0.01%)
Total Transfers	\$ (1,032,786)	(937,095)	(937,095)	(937,003)	92	(0.01%)
<u>Expenditures by Category:</u>						
Other Operating	\$ 31,477	32,876	27,846	-	(27,846)	(100.00%)
Total Expenditures	\$ 31,477	32,876	27,846	-	(27,846)	(100.00%)

Note: Starting in FY21 the de-earmarking of GRT took place. As a result, the Gross Receipts Tax Reserve fund did not have Revenues and Expenditures Budgeted.



HEALTH & SOCIAL SERVICES

Department Description

Health & Social Services provides for appropriations approved for various agencies not governed by San Juan County Government. Examples of agencies funded through agreements are: Libraries, Boys & Girls Clubs, Senior Citizen Centers, etc.

Department Summary

	FY2019 Actual	FY2020 Adjusted Budget	FY2020 Actual	FY2021 Requested Budget	FY2021 Budget Change From FY2020 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Other Operating	\$ 454,641	442,920	375,907	306,313	(69,594)	(18.51%)
Total Expenditures	\$ 454,641	442,920	375,907	306,313	(69,594)	(18.51%)

Goals/Concerns

- To accurately account for expenditures related to health and social services appropriated to various agencies.



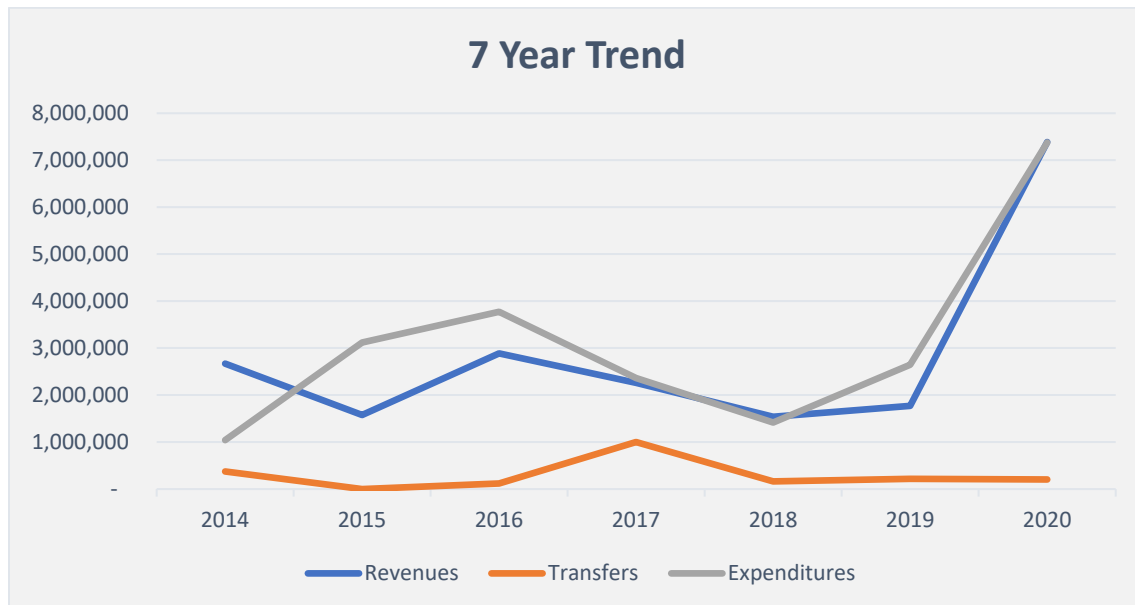
INTERGOVERNMENTAL GRANTS

Fund Description

This fund is used to account for the various sources of revenue from state and federal governments. The County serves as the fiscal agent and is responsible for grant administration and grant accounting.

Fund Summary

	FY2019 Actual	FY2020 Adjusted Budget	FY2020 Actual	FY2021 Requested Budget	FY2021 Budget Change From FY2020 Actual	
					\$	%
Revenues:						
Intergovernmental	\$ 1,768,676	21,277,547	7,386,981	10,143,055	2,756,074	37.31%
Total Revenue	\$ 1,768,676	21,277,547	7,386,981	10,143,055	2,756,074	37.31%
Transfers:						
Transfer from Gen Fund	\$ 10,000	325,713	312,548	336,822	24,274	7.77%
Transfer from Road Fund	187,064	34,464	34,464	-	(34,464)	(100.00%)
Transfer from Capl Repl Fund	17,470	-	-	-	-	(0.00)
Transfer from State Fire Fund	-	197,329	197,329	-	(197,329)	(100.00%)
Transfer from Juvenile	-	29,051	29,051	-	(29,051)	(100.00%)
Transfer to General Fund	-	(124,254)	(122,976)	(1,279)	121,697	(98.96%)
Transfer to Capl Repl Resvr	-	(250,765)	(250,765)	-	250,765	(100.00%)
Total Transfers	\$ 214,534	211,538	199,651	335,543	135,892	68.06%
Expenditures by Category:						
Other Operating	\$ 2,579,263	20,694,204	7,376,979	13,388,584	6,011,605	81.49%
Capital	65,706	-	-	-	-	0.00%
Total Expenditures	\$ 2,644,969	20,694,204	7,376,979	13,388,584	6,011,605	81.49%



WATER RESERVE

Fund Description

The Water Reserve Fund was created by the San Juan County Commission in FY05. The fund’s revenue comes from a ½ mil that went into effect during FY05. The funds are used for the ongoing operating costs of the San Juan Water Commission and to fund other water projects as approved by the Commission.

Fund Summary

	FY2019 Actual	FY2020 Adjusted Budget	FY2020 Actual	FY2021 Requested Budget	FY2021 Budget Change From FY2020 Actual	
					\$	%
Revenues:						
Property Taxes	\$ 1,586,214	1,577,293	1,565,254	1,549,868	(15,386)	(0.98%)
Oil & Gas Taxes	308,917	193,881	207,336	177,289	(30,047)	(14.49%)
Miscellaneous	98,972	70,000	130,871	70,000	(60,871)	(46.51%)
Total Revenues	\$ 1,994,103	1,841,174	1,903,461	1,797,157	(106,304)	(5.58%)
Transfers:						
Transfer to General Fund	\$ (23,633)	(5,000)	(5,000)	(5,000)	-	0.00%
Tx to Capital Replacement	-	(177,000)	(177,000)	-	177,000	(100.00%)
Tx to SJ Water Commission	(1,160,563)	(2,600,919)	(1,695,088)	(1,879,154)	(184,066)	10.86%
Total Transfers	\$ (1,184,196)	(2,782,919)	(1,877,088)	(1,884,154)	(7,066)	0.38%



COUNTY PROBATE JUDGE



Department Description

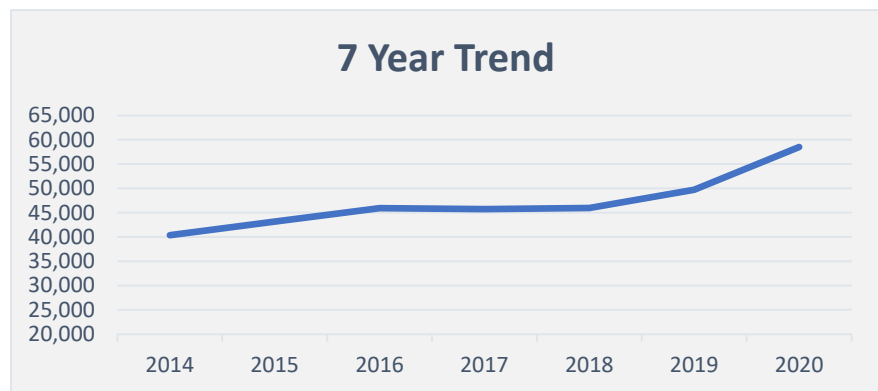
One Probate Judge is elected in each county and the Commission must provide office space and other needed items. Probate courts have responsibility over probate of wills and testaments, appointment and removal of administrators of executorship and similar matters.

Department Summary

	FY2019 Actual	FY2020 Adjusted Budget	FY2020 Actual	FY2021 Requested Budget	FY2021 Budget Change From FY2020 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 35,628	38,115	38,114	38,114	-	0.00%
Benefits	13,495	19,175	19,084	19,172	88	0.46%
Other Operating	570	5,600	1,308	2,388	1,080	82.57%
Total Expenditures	\$ 49,693	62,890	58,506	59,674	1,168	2.00%
Number of Employees		1	1	1	1	

Goals/Concerns

- Cross-train employees concerning Probate



Performance Measures/Objectives

Performance Measures	FY2019 Actual	FY2020 Estimate	FY2021 Budget
Cross-train employees concerning Probate	100%	100%	100%

COUNTY SHERIFF



COUNTY SHERIFF (CONTINUED)

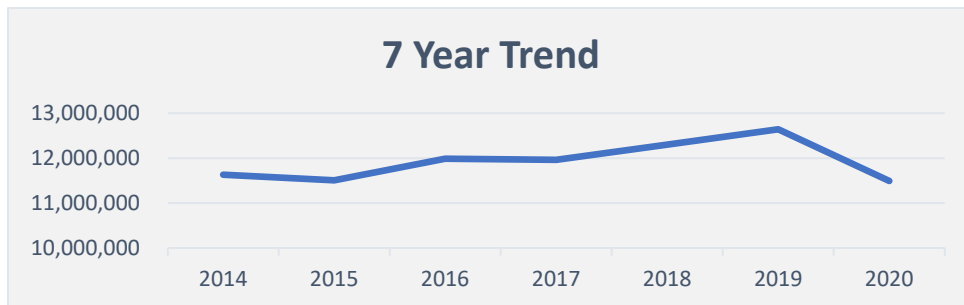
Department Description

The Sheriff's Office is responsible for providing a full spectrum of public safety services including law enforcement, civil process, prisoner extradition, and animal control. The Department consists of 103 certified and commissioned law enforcement personnel, 2 civilian Animal Control Officers, 2 mechanics, and 25 civilian employees. These employees are assigned to one of four divisions; (1) Administration includes the Sheriff (an elected official) and his command staff, Records and Property, Training, Evidence, 2 staff members assigned to the local police academy, National Criminal Information Center (NCIC) coordinator, computer technicians, community relations liaison, fleet and equipment technicians and mechanics and other civilians; (2) Court services provide all court related services such as civil processing, court security and prisoner transport and extradition; (3) Patrol provides 24 hour uniformed law enforcement protection; (4) Detectives conduct follow-up investigations on Patrol or division initiated cases. The Sheriff's Office participates in the local Region II Drug Taskforce and S.W.I.F.T. (Southwest Investigation Fugitive Taskforce – U.S. Marshals Office) comprised of local law enforcement personnel and various federal entities. The Sheriff's Office operates and maintains 2 helicopters for regional response. The main office is located in Aztec and there are sub-stations in both Kirtland and adjacent to McGee Park.

Department Summary

	FY2019 Actual	FY2020 Adjusted Budget	FY2020 Actual	FY2021 Requested Budget	FY2021 Budget Change From FY2020 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 7,535,460	7,840,050	7,384,632	7,881,564	496,932	6.73%
Benefits	3,056,482	3,382,767	3,061,438	3,247,519	186,081	6.08%
Professional Services	101,224	103,525	15,492	36,100	20,608	133.02%
Other Operating	1,951,576	1,228,616	1,032,604	1,112,961	80,357	7.78%
Total Expenditures	\$ 12,644,742	12,554,958	11,494,166	12,278,144	783,978	6.82%

Number of Employees	131	132	132	132
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COUNTY SHERIFF (CONTINUED)

Goals/Concerns

- Maintain adequate staffing levels.
- Revise Sheriff’s Office policies and procedures. Seek NM accreditation
- Increase number of School Resource Deputies and active shooter training to all schools
- Improve public relations through Sheriff’s Office volunteer programs and community outreach
- Continue to reduce crime in SJC through proactive strategies
- Replace outdated handheld radios

Performance Measures/Objectives

Performance Measures	FY2019 Actual	FY2020 Estimate	FY2021 Budget
Maintain a turnover rate of no more than 6%	80%	80%	100%
Verify that the number of sex offenders reported are accurately recorded in our department database	100%	100%	100%
Update crime analysis technology	100%	100%	100%
Increase the number of community events attended and Reserve volunteers trained	90%	90%	100%



San Juan County Sheriff
Shane Ferrari

LAW ENFORCEMENT PROTECTION

Fund Description

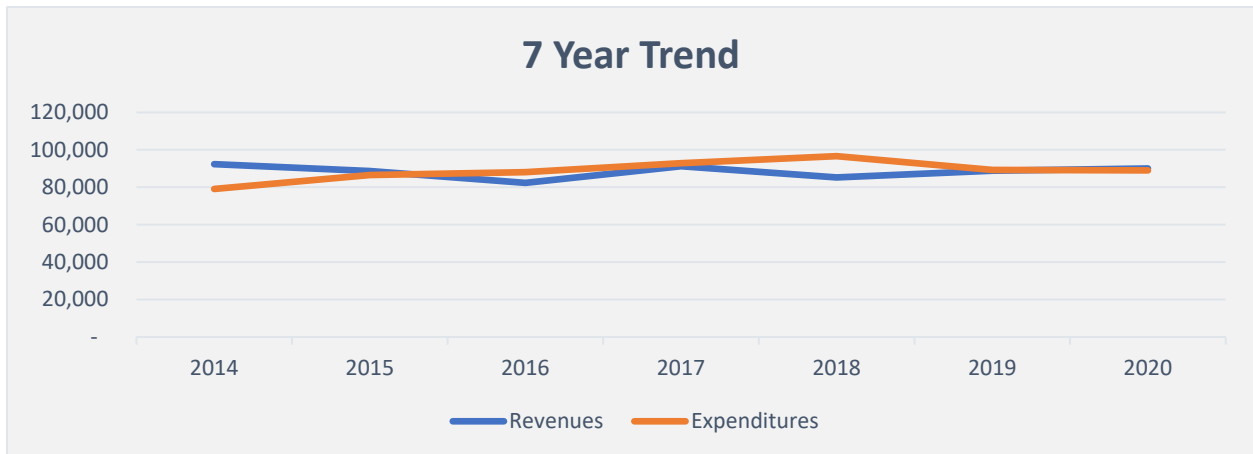
This fund is used to account for funds expended for capital outlay, travel, and training for the Sheriff's Department. Funding is provided by a state grant in accordance with state statute section 29-13-4 NMSA 1978 compilation.

Fund Summary

		FY2019 Actual	FY2020 Adjusted Budget	FY2020 Actual	FY2021 Requested Budget	FY2021 Budget Change From FY2020 Actual	
						\$	%
<u>Revenues:</u>							
Intergovernmental	\$	88,800	90,000	90,000	87,600	(2,400)	(2.67%)
Total Revenue	\$	88,800	90,000	90,000	87,600	(2,400)	(2.67%)
<u>Expenditures by Category:</u>							
Other Operating	\$	23,800	56,821	55,630	88,601	32,971	59.27%
Capital		65,465	33,179	33,369	-	(33,369)	(100.00%)
Total Expenditures	\$	89,265	90,000	88,999	88,601	(398)	(0.45%)

Goals/Concerns

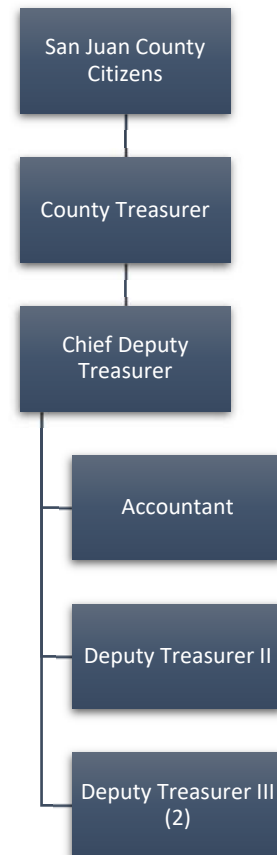
- To provide advanced in-service training to personnel
- To provide required technology and equipment to personnel



COUNTY TREASURER

Department Description

The Treasurer keeps account of all moneys received and disbursed in the County; keeps regular accounts of all checks drawn on the Treasury and paid; and keeps the books, papers and moneys pertaining to the office ready for inspection by the County Commissioners at all times. All monies under the Treasurer’s control include, but are not limited to: property taxes; property tax penalties and interest; state shared taxes; gross receipts taxes; payments in lieu of taxes (PILT); oil and gas production and equipment; franchise taxes; licenses and permits; charges for services; fines and forfeits, including forfeiture funds; miscellaneous revenues; other revenues including contributions, donations, investment income, refunds, rents, royalties, insurance recoveries; and intergovernmental grants. The Treasurer of each county in the state shall have supervision of the deposit and safekeeping of public money in the county. The Treasurer determines how to deposit and invest County funds. That decision must then be approved by the Board of County Commissioners, sitting as the Board of Finance. The Board of Finance must adopt an investment policy and permit the Treasurer to make investment decisions that conform to the policy. Monthly financial reports shall be submitted to the County Commission and may be requested by the Local Government Division. The Treasurer also serves ex-officio as the County Tax Collector. The County Treasurer is an elected position.



Department Summary

	FY2019 Actual	FY2020 Adjusted Budget	FY2020 Actual	FY2021 Requested Budget	FY2021 Budget Change From FY2020 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 345,405	333,162	327,876	334,087	6,211	1.89%
Benefits	159,998	149,565	149,300	151,734	2,434	1.63%
Professional Services	27,906	25,684	28,648	10,000	(18,648)	(65.09%)
Other Operating	85,193	157,006	135,921	149,906	13,985	10.29%
Total Expenditures	\$ 618,502	665,417	641,745	645,727	3,982	0.62%
 Number of Employees		6	6	6		

COUNTY TREASURER (CONTINUED)

Goals/Concerns

- To faithfully execute the duties of the County Treasurer’s Office in compliance with all the State statutes, rules and regulations
- To provide the taxpayers of San Juan County with prompt, professional and courteous service and answer any questions relating to their property taxes
- To safely deposit all monies and invest idle monies prudently
- To be accountable to taxpayers and other taxing entities in the County
- To better inform and educate the public concerning property tax laws
- To improve deposit methods for Treasurer’s office and other offsite County Departments
- To improve collection methods for payment of property taxes and payment of other County goods and services

Performance Measures/Objectives

Performance Measures	FY2019 Actual	FY2020 Estimate	FY2021 Budget
Improve Collection Rate	95.96%	96.50%	97.00%
Improve Investment Rate of Return	1.67%	1.80%	1.81%
Cash Activity Rate (Measures over/short transactions)	99.95%	99.96%	99.97%



San Juan County Treasurer
Mark Duncan



CRIMINAL JUSTICE TRAINING AUTHORITY

Department Description

The Criminal Justice Training Authority (CJTA) was created to account for the operation of a regional law enforcement training facility. The fund was created by joint powers agreement between San Juan County, the City of Farmington, the City of Bloomfield, the City of Aztec and the State of New Mexico Department of Public Safety under the New Mexico Joint Powers Agreement Act, (NMSA, Section 11-11-1 et seq). CJTA provides the Basic Police Academy Advanced Training for certified officers and sponsors advanced training for certified officers statewide. Operations include four (4) positions, the Director, two Lead Instructors and an Office Manager, of which, the Office Manager is the only full-time position. Only two positions are budgeted by the County.



Department Summary

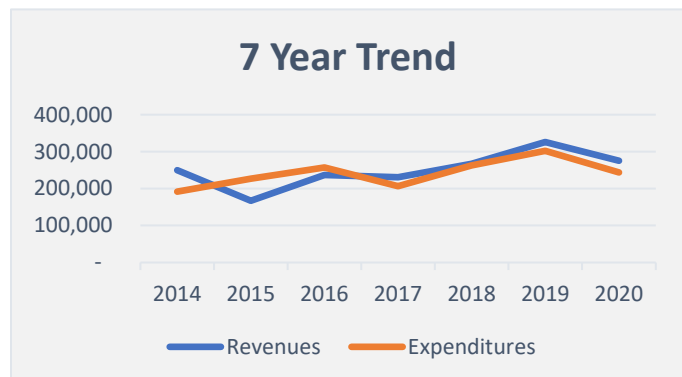
	FY2019 Actual	FY2020 Adjusted Budget	FY2020 Actual	FY2021 Requested Budget	FY2021 Budget Change From FY2020 Actual	
					\$	%
Revenues:						
Permits/Fees	\$ 163,072	121,920	120,332	106,430	(13,902)	(11.55%)
Miscellaneous	8,953	-	707	-	(707)	(100.00%)
Intergovernmental	154,000	154,000	154,000	154,000	-	0.00%
Total Revenue	\$ 326,025	275,920	275,039	260,430	(14,609)	(5.31%)

	FY2019 Actual	FY2020 Adjusted Budget	FY2020 Actual	FY2021 Requested Budget	FY2021 Budget Change From FY2020 Actual	
					\$	%
Expenditures by Category:						
Wages	\$ 116,029	120,912	113,604	106,637	(6,967)	(6.13%)
Benefits	17,670	21,511	21,267	21,509	242	1.14%
Professional Services	109,107	70,630	70,623	72,500	1,877	2.66%
Other Operating	54,983	57,396	36,311	56,182	19,871	54.72%
Capital	4,520	7,500	1,700	4,067	2,367	139.24%
Total Expenditures	\$ 302,309	277,949	243,505	260,895	17,390	7.14%

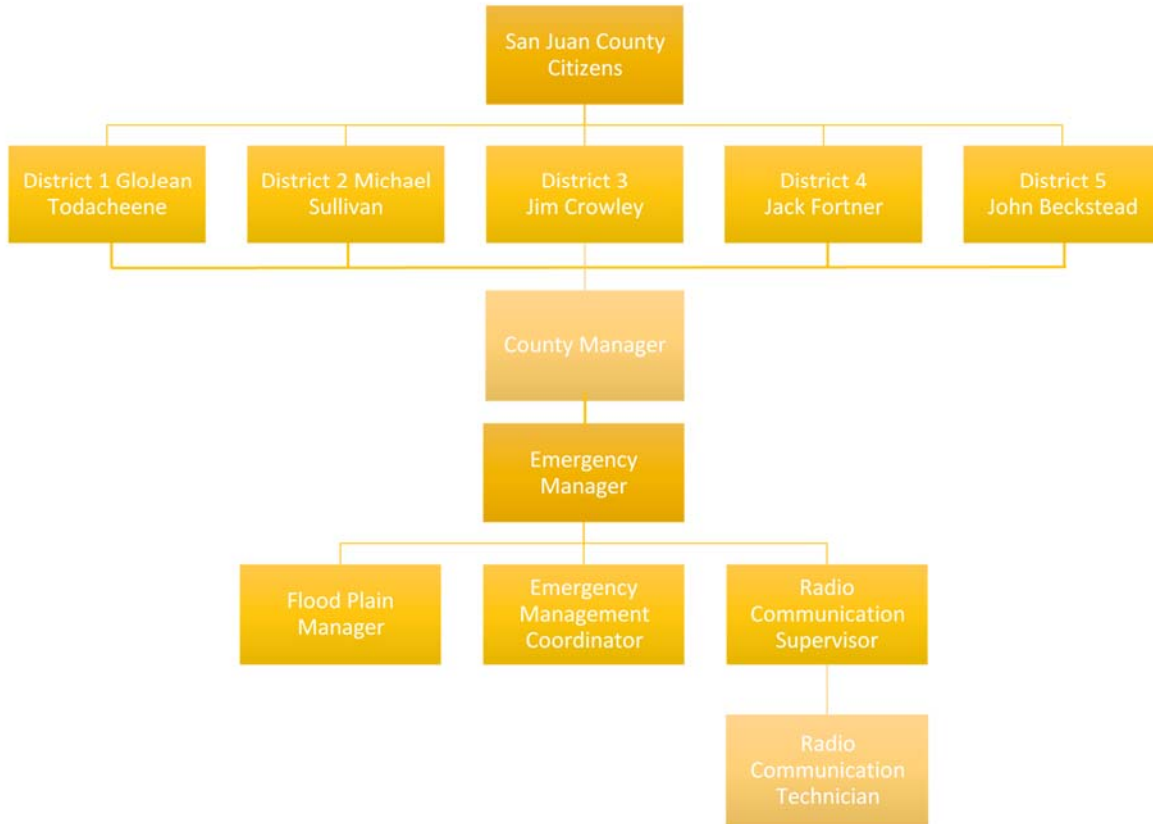
Number of Employees	2	2	2	2
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Goals/Concerns

- Complete land acquisition through Bureau of Land Management to increase training and Expansion opportunities
- Improve the facility (gym area, firing range, and track)
- Improve the level of reality-based training provided to cadets
- Continue with operations during the Covid-19 crisis



EMERGENCY MANAGEMENT



Department Description

The Emergency Management Department Coordinates Homeland Security grant funding, emergency response training, disasters and communications in San Juan County as well as the Cities of Farmington, Bloomfield, Aztec and the Town of Kirtland. The department coordinates the Emergency Operations Center (EOC) and operates the Tactical Operations Center (TOC). The Office of Emergency Management (OEM) maintains the Emergency Operations Plan (EOP) and the San Juan County Multi-Jurisdictional Hazard Mitigation Plan. The department conducts the annual homeland security exercises along with assisting local industry with compliance requirements as they relate to emergency preparedness. Emergency Management applies for and manages the Homeland Security grant funding for equipment procurement and exercise/drill purposes for all response agencies (Typed Teams) in San Juan County. The Emergency Manager serves as liaison for emergencies such as Search and Rescue, Hazmat, Fire, School Emergencies and Disaster Medical. The department coordinates the Local Emergency Planning Committee (LEPC) and hosts the Safe School Committee, the Public Health Committee, the Joint Information Center Committee, Faith Based Community Training, and the Emergency Response Committee. The department is also responsible for the operations of the emergency communications systems in the County, Aztec, Bloomfield and Farmington. This includes 25 radio tower sites, the San Juan

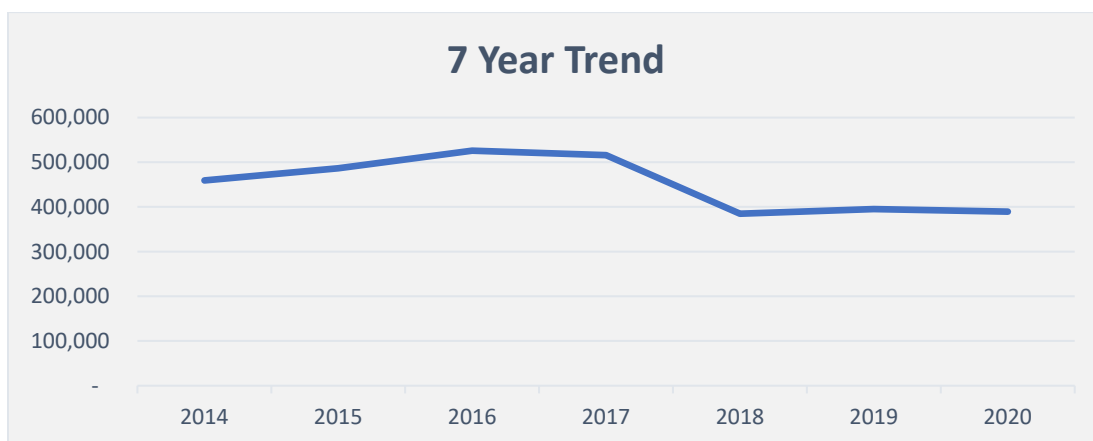
EMERGENCY MANAGEMENT (CONTINUED)

Department Description (Continued)

County Communications Authority, Adult Detention Center and Public Works systems. Emergency Management coordinates with the States of Colorado, New Mexico, the Navajo Nation, and the BLM to effect interoperable communications. Emergency Management also encompasses the Floodplain Managers office. The Floodplain Manager coordinates San Juan County’s participation in the National Flood Insurance Program (NFIP) and its status in the Community Rating System (CRS) by managing San Juan County Ordinance 58: Flood Damage Prevention, San Juan County Ordinance 69: Manufactured Home Placement and community outreach including inserts in the Farmington utility bills. The Department maintains San Juan County’s designation as a Storm Ready Community by the National Weather Service. Emergency Management also coordinates the Community Emergency Response Training program (CERT), providing training to citizens and County employees on emergency preparedness.

Department Summary

	FY2019 Actual	FY2020 Adjusted Budget	FY2020 Actual	FY2021 Requested Budget	FY2021 Budget Change From FY2020 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 246,163	244,542	248,194	245,770	(2,424)	(0.98%)
Benefits	103,450	106,081	106,104	106,683	579	0.55%
Professional Services	24,496	31,000	17,710	16,500	(1,210)	(6.83%)
Other Operating	21,008	24,600	17,369	29,550	12,181	70.13%
Total Expenditures	\$ 395,117	406,223	389,377	398,503	9,126	2.34%
Number of Employees		5	5	5	5	





EMERGENCY MANAGEMENT (CONTINUED)

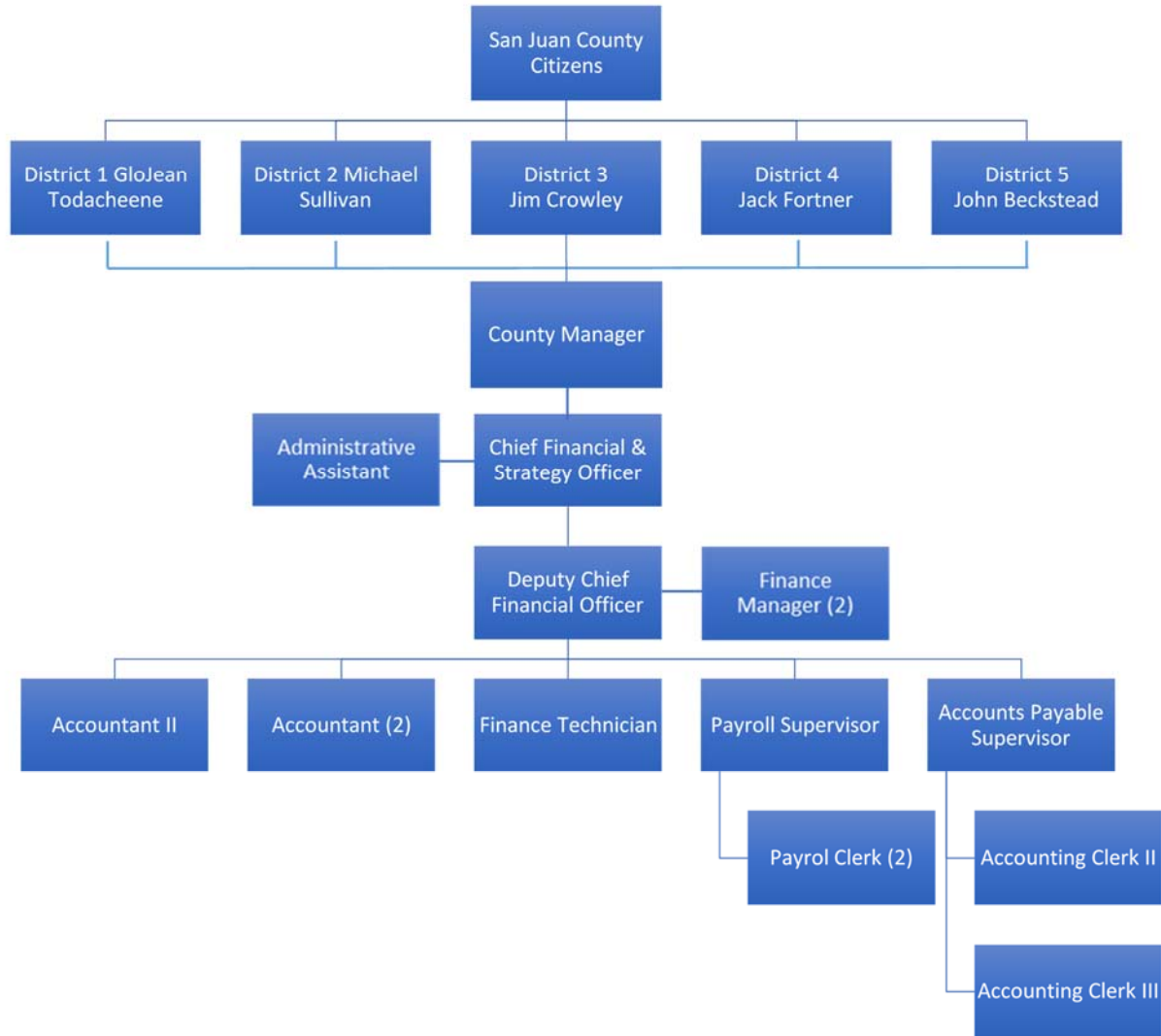
Goals/Concerns

- Maintain the San Juan County All Hazards Emergency Operations Plan
- Continue to train response agencies on the Unified Command System
- Provide Stop the Bleed Training to the Community
- Continue to work with the Faith Based Community
- Continue to work with local schools and other agencies on the use and compliance of the National Incident Management System (NIMS)
- Continue to maintain Federal & State-Compliance data for San Juan County
- Continue to improve on San Juan County’s status in the NFIP’s Community Rating System

Performance Measures/Objectives

Performance Measures	FY2019 Actual	FY2020 Estimate	FY2021 Budget
Maintain the All Hazards Emergency Operations Plan	100%	100%	100%
Work with response agencies in the Unified Command System	100%	100%	100%
Work with local schools and other agencies on the use of and compliance with the National Incident Management System (NIMS) and Active Shooter	100%	100%	100%
Maintain Federal & State-Compliance data for San Juan County	100%	100%	100%
Maintain San Juan County’s status in the NFIP	100%	100%	100%
Maintain and improve San Juan County’s Community Rating System score	100%	100%	100%
Maintain and activate the Emergency Operations Center	100%	100%	100%
Maintain and activate the Tactical Operations Center	100%	100%	100%
Maintain and coordinate the Annual Homeland Security HSEEP Exercise/Training Program	100%	100%	100%
Maintain compliance with Federal Emergency Management Performance Grant (EMPG) requirements for Salaries	100%	100%	100%
Maintain compliance with State Homeland Security Grant Program (SHSGP) requirements for equipment	100%	100%	100%
Maintain the San Juan County All Hazards Mitigation Plan	100%	100%	100%
Maintain and make improvements to the Safe School planning for school emergencies	100%	100%	100%

FINANCE



Department Description

The Finance Department is responsible for managing many different financial functions for the County including: accounts payable, accounts receivable, payroll, grant accounting, general ledger control, internal audits, issuance of bonds, bank reconciliations, fixed asset inventory, and the processing of outgoing and incoming County mail. The department is responsible for the annual external audit and the preparation of the financial statements in accordance with Generally Accepted Accounting Principles (GAAP). The department also prepares and monitors the annual budget. The Finance Department works closely with the external auditors, the State Auditor, the Treasurer’s Office, as well as the Department of Finance & Administration.

FINANCE (CONTINUED)

Department Summary

	FY2019 Actual	FY2020 Adjusted Budget	FY2020 Actual	FY2021 Requested Budget	FY2021 Budget Change From FY2020 Actual	
					\$	%
<u>Expenditure by Category:</u>						
Wages	\$ 795,215	818,062	802,343	817,387	15,044	1.88%
Benefits	245,516	270,790	258,433	282,864	24,431	9.45%
Professional Services	66,049	76,636	47,705	76,386	28,681	60.12%
Other Operating	49,327	49,682	47,617	37,577	(10,040)	(21.08%)
Total Expenditures	\$ 1,156,107	1,215,170	1,156,098	1,214,214	58,116	5.03%

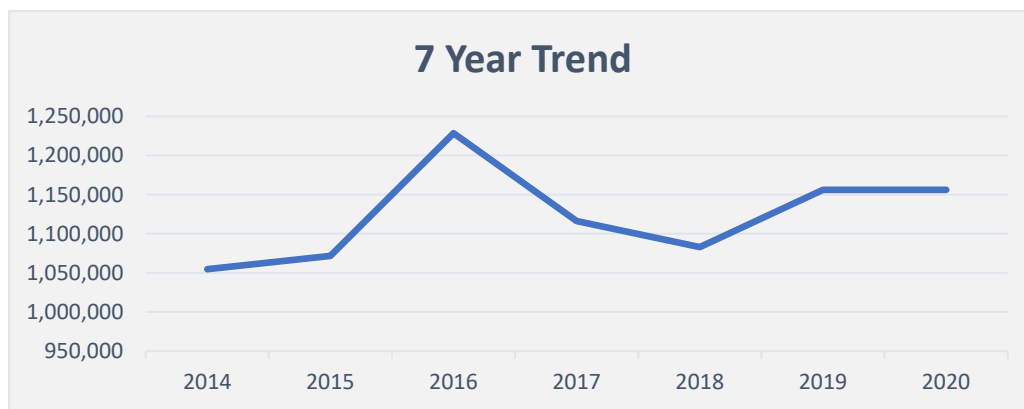
Number of Employees

15 15 15 15

Note: One Accountant position is 50% funded by General Fund and 50% funded by Alternative Sentencing

Goals/Concerns

- Continue to receive GFOA’s Certificate of Achievement for Excellence in Financial Reporting (highest recognition-governmental financial reporting)
- Continue to receive GFOA’s Distinguished Budget Presentation Award (highest form of recognition in governmental budgeting)
- Annually – obtain an unmodified or “clean” audit opinion on Comprehensive Annual Financial Report
- Create a Long-Term Financial Plan



Performance Measures/Objectives

Performance Measures	FY2019 Actual	FY2020 Estimate	FY2021 Budget
Receive GFOA’s Certificate of Achievement for Excellence in Financial Reporting	100%	100%	100%
Receive GFOA’s Distinguished Budget Presentation Award	100%	100%	100%
Obtain Unmodified or “Clean” Audit Option	100%	100%	100%

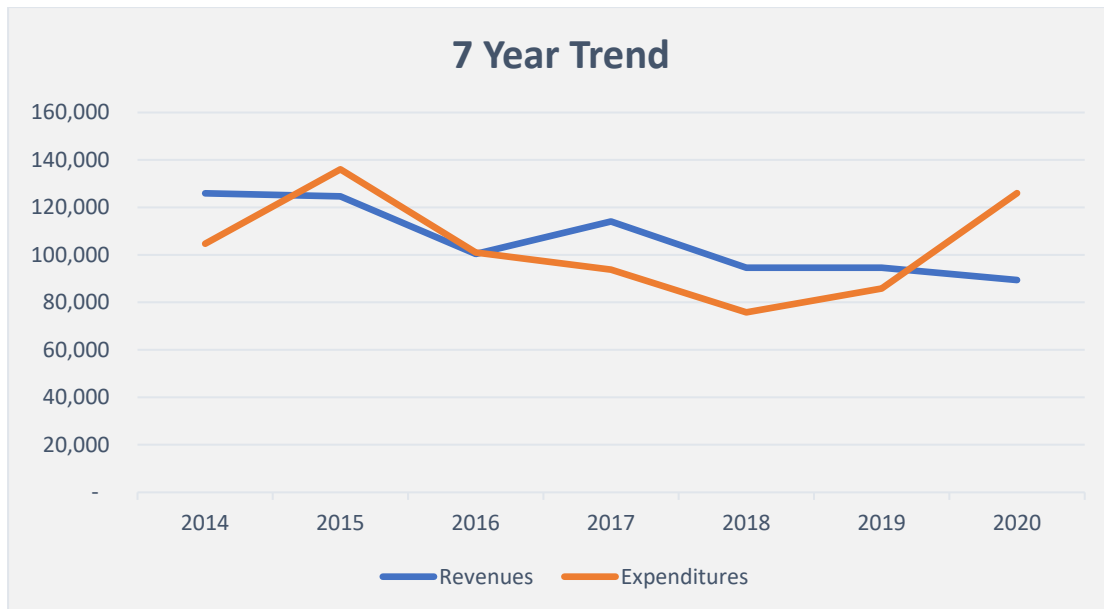
EMERGENCY MEDICAL SERVICES

Fund Description

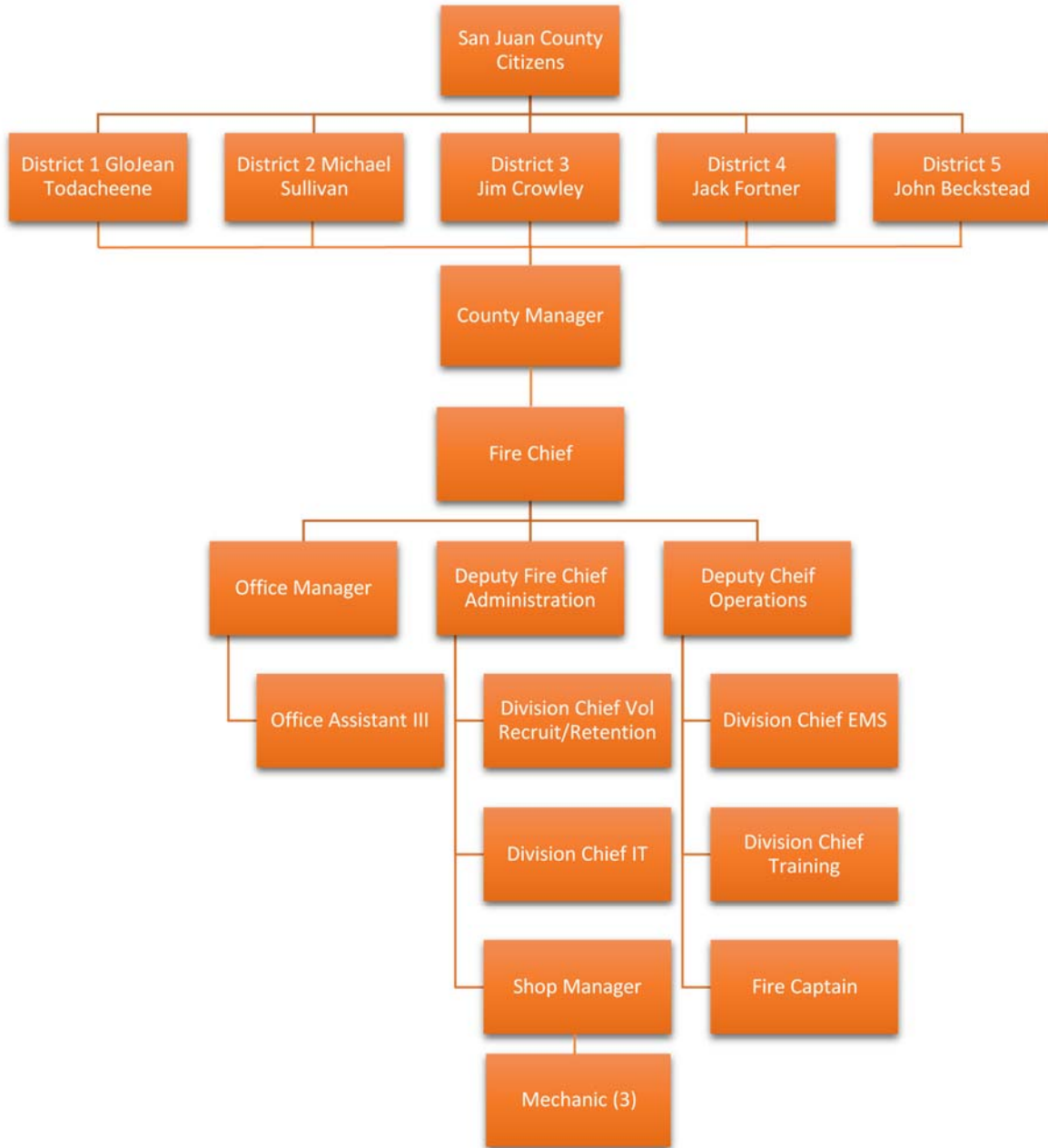
The New Mexico State Legislature initiated the State Emergency Medical Service Fund Act (EMS Fund Act) in the mid to late 70's as an appropriation out of the general fund. In the mid 80's the legislature agreed to dedicate one dollar out of each motor vehicle registration and re-registration to this fund. Over recent years the amount available statewide has increased but the distribution to most providers has dropped. This is due to the increased number of eligible services that apply for annual funding. In August of every year San Juan County receives a warrant awarding funds to both ambulance services (SJPMC and Shiprock), Air Care and each of our 10 fire districts. The FY20 actual award was \$89,453. There are strict limitations on how the money may be used.

Fund Summary

	FY2019 Actual	FY2020 Adjusted Budget	FY2020 Actual	FY2021 Requested Budget	FY2021 Budget Change From FY2020 Actual	
					\$	%
Revenues:						
EMS Grant	\$ 93,453	89,453	89,453	74,180	(15,273)	(17.07%)
Total Revenue	\$ 93,453	89,453	89,453	74,180	(15,273)	(17.07%)
Expenditures by Category:						
Professional Services	\$ 55,272	50,507	50,507	54,180	3,673	7.27%
Other Operating	16,488	82,034	72,607	-	(72,607)	(100.00%)
Capital	14,042	20,000	2,917	20,000	17,083	585.64%
Total Expenditures	\$ 85,802	152,541	126,031	74,180	(51,851)	(41.14%)



FIRE EXCISE TAX



Fund Description

The County Fire Excise Tax is a $\frac{1}{4}$ of 1% gross receipts tax collected in the unincorporated areas of the County. San Juan County voters first approved the tax in 1986 and have subsequently approved it in 1991, 1996, 2001 and 2006. Legislation deleted the 5-year sunset on the tax. In March 2006 the continuance was approved, and in the future the tax will not require any more votes. This fund is used for the operation and capital needs of the Fire Department and County Ambulance services. This tax generated \$2,200,366 in FY20.

FIRE EXCISE TAX (CONTINUED)

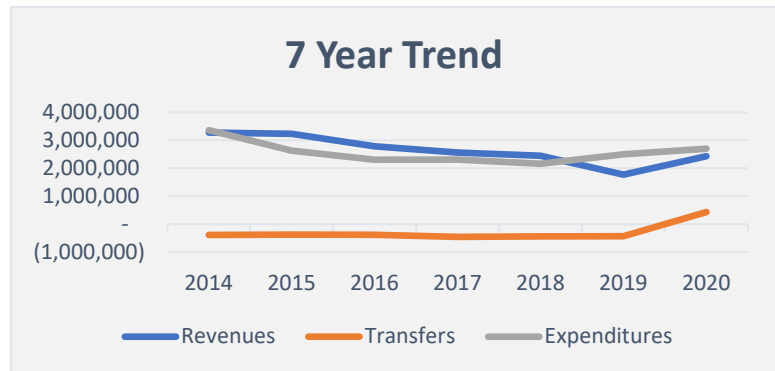
Fund Summary

	FY2019 Actual	FY2020 Adjusted Budget	FY2020 Actual	FY2021 Requested Budget	FY2021 Budget Change From FY2020 Actual	
					\$	%
Revenues:						
GRT-Fire Excise Tax	\$ 1,624,769	2,174,539	2,200,366	1,805,006	(395,360)	(17.97%)
Charges for Services	20,589	32,000	159,378	77,750	(81,628)	(51.22%)
Intergovernmental	51,120	60,000	43,920	465,564	421,644	960.03%
Miscellaneous	79,694	40,000	29,544	35,000	5,456	18.47%
Total Revenue	\$ 1,776,172	2,306,539	2,433,208	2,383,320	(49,888)	(2.05%)
Transfers:						
Transfers from General Fund	\$ -	1,269,477	1,269,477	1,270,300	823	0.01%
Transfers to General Fund	(429,602)	(345,489)	(345,489)	(304,582)	40,907	(11.84%)
Transfers to Debt Service	-	(485,794)	(485,794)	(484,044)	1,750	0.36%
Total Transfers	\$ (429,602)	438,194	438,194	481,674	43,480	9.92%
Expenditures by Category:						
Wages	\$ -	1,299,349	1,123,840	1,421,933	298,093	26.52%
Benefits	-	291,887	296,480	456,144	159,664	53.85%
Professional Services	1,125,713	476,750	361,809	399,371	37,562	10.38%
Other Operating	947,780	1,211,915	836,999	846,083	9,084	1.09%
Capital	424,675	283,396	17,549	461,996	444,447	2,532.61%
Total Expenditures	\$ 2,498,168	3,563,297	2,636,677	3,585,527	948,850	35.99%
Number of Employees		N/A	14	14	14	

Note: During the 2019 Regular Session of the New Mexico State Legislature, House Bill 459, De-Earmark Local Option Gross Receipts, was passed. With the passage of this bill, the Fire Department wages and benefits will now be accounted for in the Fire Excise Tax Fund starting in FY20.

Goals/Concerns

- Recruit additional new volunteer firefighters
- Continue to provide employee development for the fire department staff
- Continue to provide additional training that enables current volunteers to achieve Firefighter 1 & 2 status



Performance Measures/Objectives

Performance Measures	FY2019 Actual	FY2020 Estimate	FY2021 Budget
Maintain and improve ISO ratings	100%	100%	100%
Improve recruitment and retention of volunteers	203	>203	>230

*Starting in FY20, Performance Measures will be accounted for in the Fire Excise Tax Fund

STATE FIRE FUNDS

Fund Description

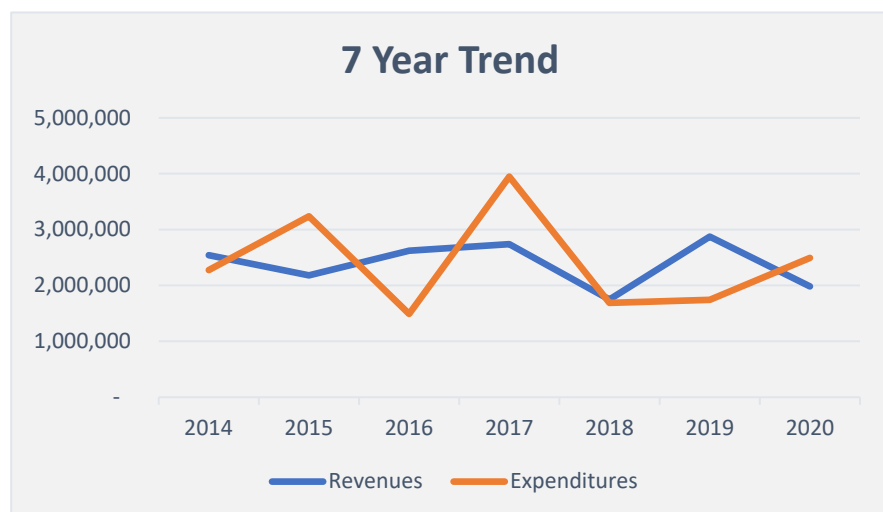
The State Fire Fund’s revenue is generated from a surcharge on insurance. A portion of the revenue is allotted to fire departments based on the Insurance Services Office rating and the number of stations as established by statute. We received \$1,981,549 for the FY2020 budget year. These funds are used for day to day operations of the fire districts and some capital needs. They can not be used for salaries. The County has fourteen districts operating out of twenty-three stations with 100 pieces of apparatus. Approximately 207 volunteer fire fighters provide fire suppression, rescue, first response medical care and hazardous material response to all areas of San Juan County. Technical rescue is provided such as swift water, dive, high angle, and search and rescue.

Fund Summary

	FY2019 Actual	FY2020 Adjusted Budget	FY2020 Actual	FY2021 Requested Budget	FY2021 Budget Change From FY2020 Actual	
					\$	%
Revenues:						
Miscellaneous	\$ 1,939	-	675	-	(675)	(100.00%)
Intergovernmental	2,870,949	1,981,549	1,981,549	2,370,403	388,854	19.62%
Total Revenue	\$ 2,872,888	1,981,549	1,982,224	2,370,403	388,179	19.58%
Expenditures by Category:						
Professional Services	\$ 3,224	4,850	2,542	4,850	2,308	90.79%
Other Operating	1,683,103	2,795,329	2,360,664	1,797,514	(563,150)	(23.86%)
Capital	55,830	1,267,839	128,883	1,119,101	990,218	768.31%
Total Expenditures	\$ 1,742,157	4,068,018	2,492,089	2,921,465	429,376	17.23%

Goals/Concerns

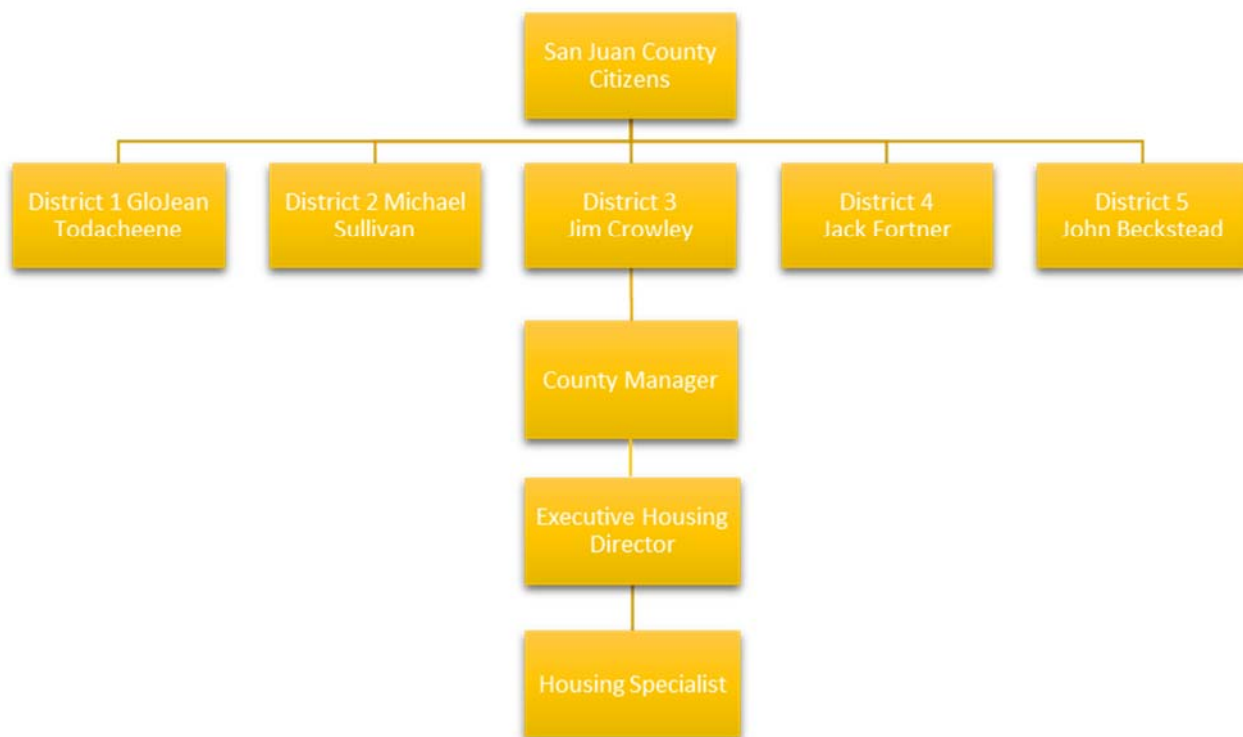
- Develop a phased plan that ensures fire personnel are responding to calls and arrive on scene within set times on high priority calls
- Recruit additional new volunteer firefighters
- Continue a nominal fee system and other incentives of proven value in supporting a volunteer fire system
- Create an employee development plan for the fire department mechanics



STATE FIRE FUNDS (CONTINUED)

- Simplify the purchasing process for fire districts
- Monitor the adopted International Fire Code
- Continue to provide additional training that enables current volunteers to achieve Firefighter I & II status
- Implement Regional Volunteer program to assist in meeting response requirements
- Seek solutions to increase daytime response

SAN JUAN COUNTY HOUSING AUTHORITY



Department Description

The Housing Authority was established in 1976 and administers the Section 8 Housing Choice Voucher Program. The Federal program assists very low-income families, the elderly, and the disabled to afford decent, safe, and sanitary housing in the private market. Since housing assistance is provided on behalf of the family or individual, participants are able to find their own housing, including single-family homes, townhouses and apartments. Housing choice vouchers are administered locally by public housing agencies (PHAs). The PHAs receive federal funds from the U.S. Department of Housing and Urban Development (HUD) to administer the voucher program. The program is administered to residents in San Juan County, excluding the reservations.

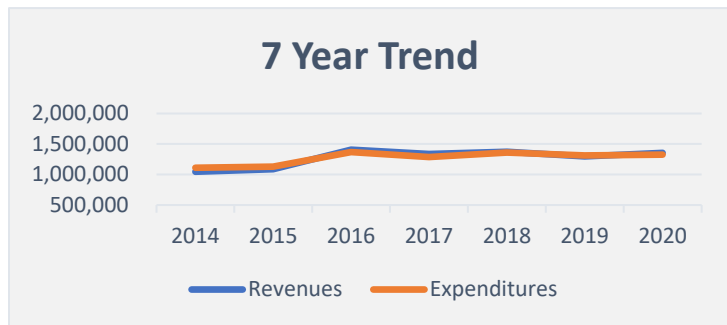
SAN JUAN COUNTY HOUSING AUTHORITY (CONTINUED)

Department Summary

	FY2019 Actual	FY2020 Adjusted Budget	FY2020 Actual	FY2021 Requested Budget	FY2021 Budget Change From FY2020 Actual	
					\$	%
Revenues:						
Miscellaneous	\$ 5,512	5,000	4,946	3,500	(1,446)	(29.24%)
Intergovernmental	1,289,557	1,348,929	1,348,546	1,319,412	(29,134)	(2.16%)
Total Revenue	\$ 1,295,069	1,353,929	1,353,492	1,322,912	(30,580)	(2.26%)
Expenditures by Category:						
Wages	\$ 127,831	131,035	131,162	131,329	167	0.13%
Benefits	39,221	40,332	40,204	40,393	189	0.47%
Professional Services	53	7,000	6,000	6,000	-	0.00%
Other Operating	1,144,700	1,250,256	1,148,478	1,146,605	(1,873)	(0.16%)
Total Expenditures	\$ 1,311,805	1,428,623	1,325,844	1,324,327	(1,517)	(0.11%)
Number of Employees	2	2	2	2		

Goals/Concerns

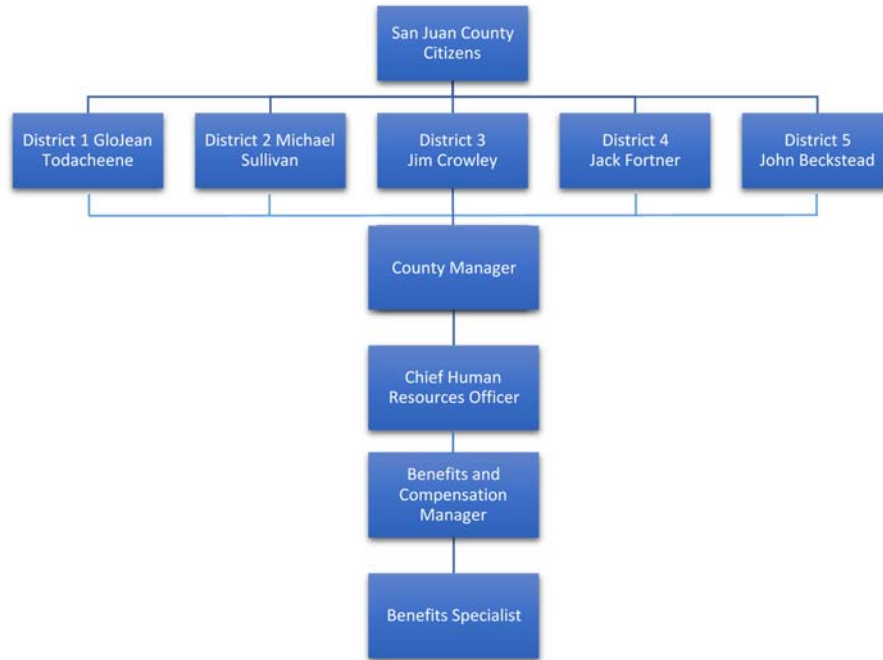
- Our goal is to preserve rental assistance for Families, Elderly, and Disabled in San Juan County
- Continue to work on our waiting list and utilize the funds available
- Continue to better serve residents such as homeless Veterans and those less fortunate
- Total of 32 VASH Vouchers awarded to San Juan County
- We are committed in making a difference in our County's needs and challenges
- We collaborate with agencies throughout the County to better assist those in need
- We have partnered up with USDA in Aztec for counseling our families on home ownership
- Maintain zero audit finding status
- Maintain SEMAP High performer



Performance Measures/Objectives

Performance Measures	FY2019 Actual	FY2020 Estimate	FY2021 Budget
SEMAP High Performer	100%	100%	100%
Zero Audit Findings	0	0	0

MAJOR MEDICAL



Fund Description

This fund is utilized to cover the cost of providing medical and prescription coverage for the employees of San Juan County and is managed by the Employee Benefits Division of Human Resources. The Employee Benefits Division is responsible for ensuring that employees are informed on eligible benefits. They ensure forms and documents are complete and comply with IRS Section 125 Premium Only Plan rules and abide by HIPAA guidelines. Benefits personnel ensure medical files are maintained separately and comply with Privacy and HIPAA disclosure requirements. The Employee Benefits Division is responsible for conducting an annual retirement seminar and open enrollment sessions. Benefits personnel conduct annual plan to plan comparisons and analyze current trends to maintain valid and current plan options. Current benefit options include Medical (which includes Prescription, Mental Health, Basic/AD&D Life Insurance and Short-Term Disability), Dental and Vision options. The Employee Benefits Division personnel are liaisons between employees, third-party administrators, supplemental carriers, and providers. The Employee Benefits Division strives for excellence while maintaining thoroughness, accuracy, and privacy to provide the best and most effective care available. The Employee Benefits Division provides wellness opportunities by holding an annual wellness fair and wellness events throughout the year which include biometric testing, vaccine clinics, fitness center discounts and reimbursement. San Juan County's Benefit Plans are self-funded and the County contributes 80% of the premium and Plan Members contribute 22% of the Medical Plan premium. The Dental and Vision plans are 100% Plan Member funded.



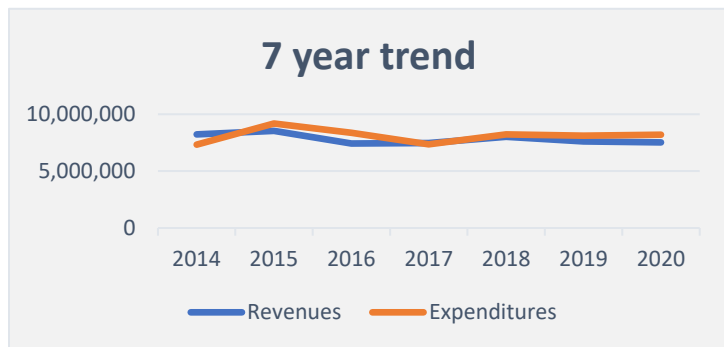
MAJOR MEDICAL (CONTINUED)

Fund Summary

		FY2019	FY2020	FY2020	FY2021	FY2021 Budget Change	
		Actual	Adjusted Budget	Actual	Requested Budget	\$	%
Revenues:							
Health Plan	\$	7,553,340	7,773,245	7,627,559	7,503,000	(124,559)	(1.63%)
Interest		53,617	30,000	47,126	20,000	(27,126)	(57.56%)
Miscellaneous		80	-	86	-	(86)	(100.00%)
Total Revenues	\$	7,607,037	7,803,245	7,674,771	7,523,000	(151,771)	(1.98%)
Expenditures by Category:							
Wages	\$	110,000	115,798	111,773	121,345	9,572	8.56%
Benefits		50,989	51,958	53,439	53,035	(404)	(0.76%)
Professional Services		260,002	280,320	264,758	289,294	24,536	9.27%
Other Operating		7,695,133	8,796,782	8,785,594	7,730,950	(1,054,644)	(12.00%)
Total Expenditures	\$	8,116,124	9,244,858	9,215,564	8,194,624	(1,020,940)	(11.08%)
Number of Employees		2	2	2	2		

Goals/Concerns

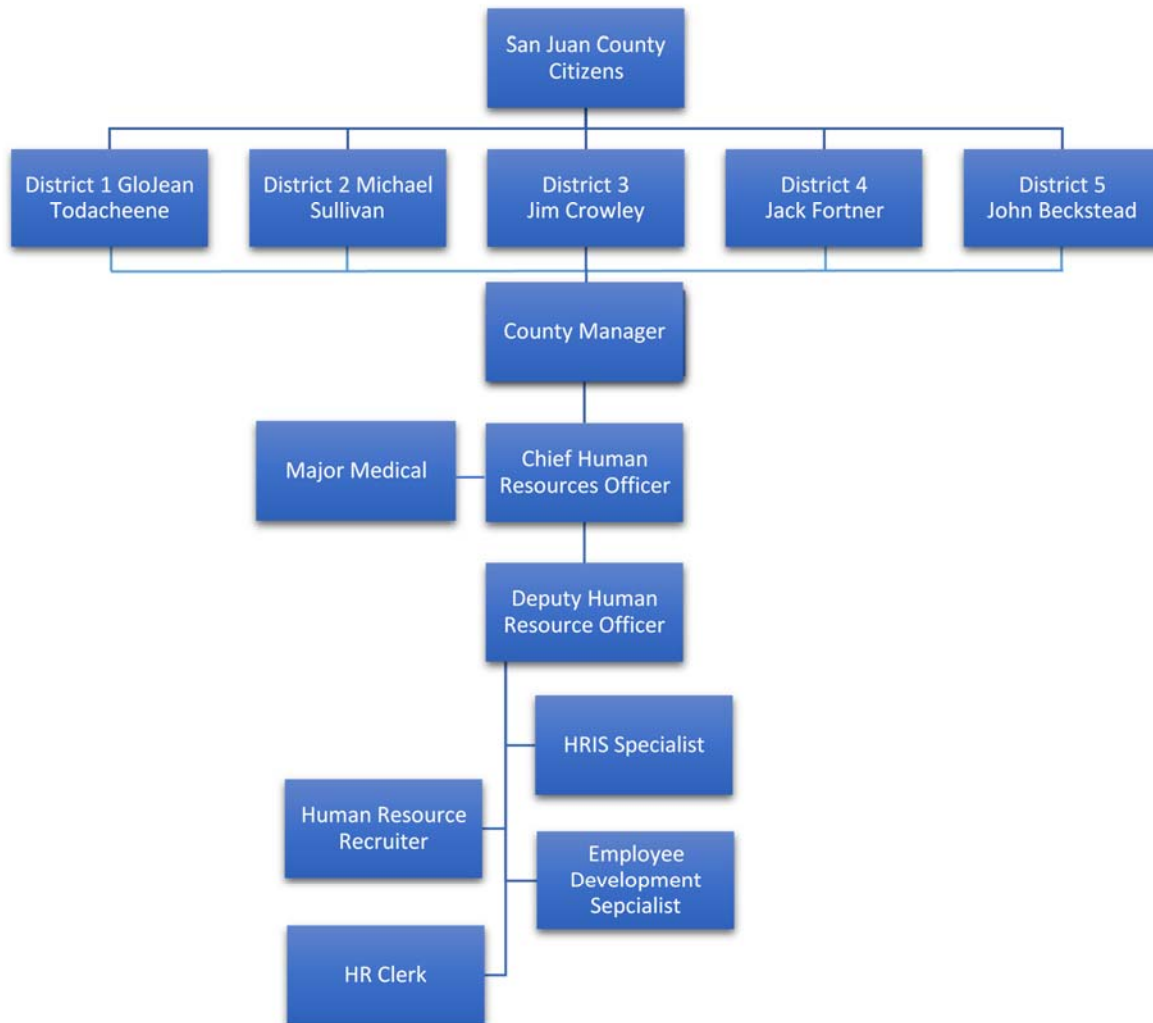
- Enhance and grow reporting capabilities
- Complete ACA reporting without SSN verification errors
- Continue to analyze & research best practices & benchmarking for Health Plans
- Streamline ACA reporting process
- Grow Benefits social media presence
- Get at least 30 vendors to attend wellness fair
- Create metrics on the wellness fair
- Create updated desktop policies/procedures
- Create wellness challenge with 5% participation (2x)



Performance Measures/Objectives

Performance Measures	FY2019 Actual	FY2020 Estimate	FY2021 Budget
Send out health/wellness information one time per month	25%	100%	100%
Read and share one article/publication per month regarding benefit	25%	100%	100%
Offer six or more open enrollment meetings between May and June	100%	100%	100%
Provide benefit summary quarterly and benefit tracker monthly	75%	100%	100%
Highlight one supplemental benefit each month	12%	100%	100%

HUMAN RESOURCES



Department Description

The Human Resources Department is committed to fostering a favorable work experience for employees while reducing the County's exposure to liability by serving as a valuable and reliable source of expertise and support for employees and management at all levels. As a strategic business partner, we provide valuable support service to create innovative approaches to effectively manage and capitalize on the strengths of our employees and their ability to contribute to accomplishing our work goals.

HUMAN RESOURCES (CONTINUED)

Department Description (Continued)

The department strives to serve as a successful processing center in order to attract and retain the best qualified and diverse workforce based on the disposition of fair treatment, personal development, recognition, and competitive compensation. We oversee the salary administration to maintain and administer the compensation system to ensure a system of pay equity based on level and complexity of job functions. Employee Relations responsibilities are to provide guidance and assistance to our management staff for a consistent and fair process compliant with applicable Federal and State employment laws and to promote collaborative relationships between management and employees.

In the area of Staff Development & Training, we aspire to provide a comprehensive in-house training program that promotes professional development.

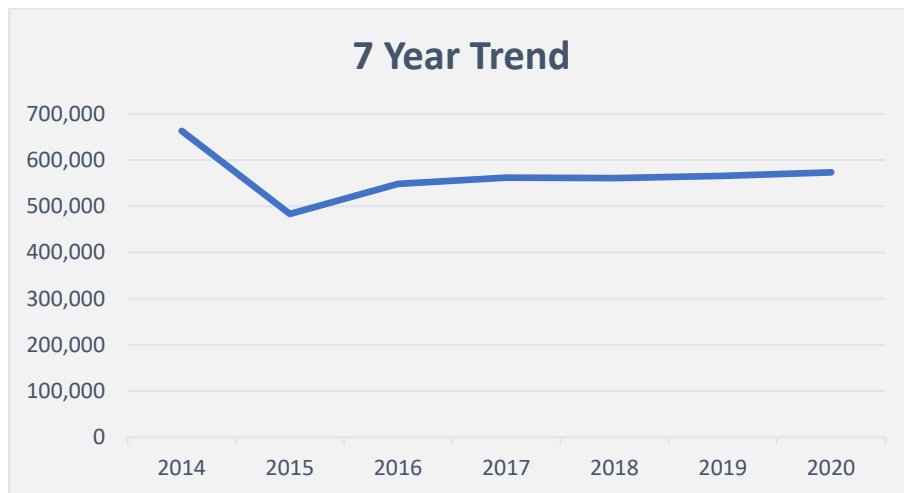
Department Summary

	FY2019 Actual	FY2020 Adjusted Budget	FY2020 Actual	FY2021 Requested Budget	FY2021 Budget Change From FY2020 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 353,699	406,692	325,704	331,005	5,301	1.63%
Benefits	145,490	181,319	143,923	157,223	13,300	9.24%
Professional Services	309	400	-	400	400	0.00%
Other Operating	66,173	118,652	103,819	77,200	(26,619)	(25.64%)
Total Expenditures	\$ 565,671	707,063	573,446	565,828	(7,618)	(1.33%)

Number of Employees

6 6 6 6

Note: Two additional Human Resource Employees are accounted for under the Major Medical department



HUMAN RESOURCES (CONTINUED)

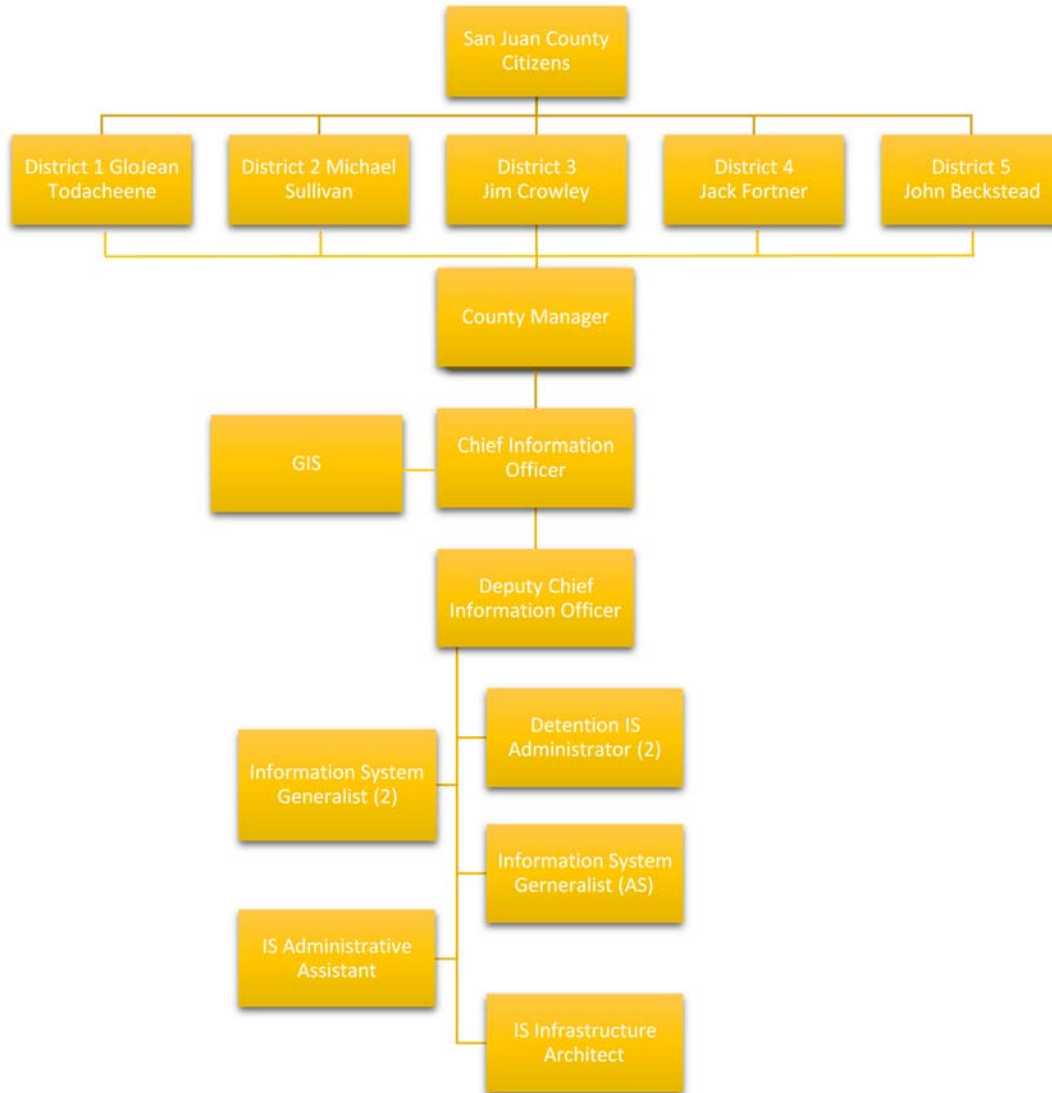
Goals/Concerns

- Maintain dual role of human resources as a service department and strategic business partner
- Employer of choice, recognize value of each San Juan County Employee
- Ensure compliance of applicable Federal/State employment laws
- Recruit and retain a diverse workforce to meet the needs of the County; develop and maintain effective recruitment strategies and processes
- Raise awareness to develop employee retention plan; develop and implement leadership training for ADC
- Continue to streamline and maximize efficient HR operations while maintaining customer satisfaction and meeting budget constraints
- Promote and provide talent development of employees through professional and career development to help departments accomplish their goals
- Continue to stay apprised of all current HR trends and employment laws
- Assist legal department with handbook updates

Performance Measures/Objectives

Performance Measures	FY2019 Actual	FY2020 Estimate	FY2021 Budget
Strategic Business Partner & Employer of Choice <ul style="list-style-type: none"> • Forecast possible retirements; strategically prepare for succession planning 	75%	75%	85%
Increase Accountability & Efficiency with HR Operations <ul style="list-style-type: none"> • Develop the applicant tracking software in Tyler Munis • Continue to improve HR metric on monthly basis • Go live with Tyler Munis HR/Payroll system - Summer 2018 	25%	75%	100%
Career Development <ul style="list-style-type: none"> • Continue comprehensive in-house training program; fully utilize training library and software; develop on-line training; implement Local Gov training through NMAC • Implement formal/informal training initiatives • Implement Performance Evaluation Module for Munis - July 1, 2019 	15%	25%	75%
	N/A	25%	75%
	N/A	25%	100%
Work-Life Harmony & Wellness <ul style="list-style-type: none"> • Analyze turnover statistics to improve turnover rates • Prepare Exit Interview Strategies • Analyze onboarding process; encourage employee feedback; improve supervisor feedback • Develop training strategies 	15%	65%	90%
	10%	25%	75%
	25%	50%	75%
	10%	50%	75%

INFORMATION SYSTEMS



Department Description

The Information Systems (IS) Department provides hardware, software, and network connectivity to meet the information processing needs, and the retrieval and storage of data required for the continued functionality of the County. The IS Department maintains 38 physical

INFORMATION SYSTEMS (CONTINUED)

Department Description (Continued)

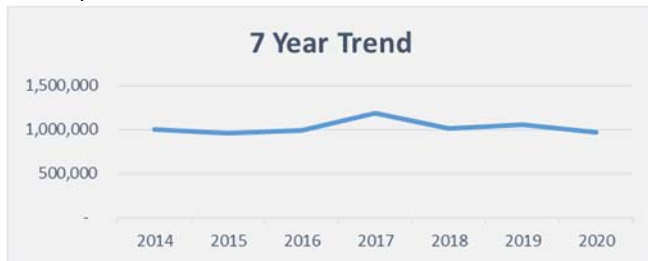
and 49 virtual servers, and approximately 503 devices throughout the County. These include 122 computers, 282 virtual workstation, 22 time clocks, 86 laptops, and other physical computers. IS assists County offices in utilizing the latest technologies. Network infrastructure consist of 3 firewalls, 75 switches, 30 access points and a router. Technical support for hardware is comprised of workstations, laptops, servers, switches, routers, IP Phones, and UPS's. Support for software includes third party applications such as: Microsoft products, Tyler Technology products, and others. Other software support services are recommendations, installation, implementation, upgrades, development, training, and maintenance. IS responsibilities also include support of the Voice Over IP (VOIP) phone system, internet and e-mail access, the Local Area Network (LAN), the Wide Area Network (WAN), and the storage, accessibility and backup information entered and maintained by each County Department. IS is responsible for configuration specifications, purchasing, deploying, redeploying functional equipment to less critical positions, and surplusng workstations, laptops, servers, and UPS's throughout County offices.

Department Summary

	FY2019 Actual	FY2020 Adjusted Budget	FY2020 Actual	FY2021 Requested Budget	FY2021 Budget Change From FY2020 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 529,747	559,841	549,462	559,022	9,560	1.74%
Benefits	159,881	167,688	168,903	173,003	4,100	2.43%
Professional Services	1,428	-	1,064	5,000	3,936	369.92%
Other Operating	368,778	256,764	252,704	229,523	(23,181)	(9.17%)
Total Expenditures	\$ 1,059,834	984,293	972,133	966,548	(5,585)	(0.57%)

Number of Employees 9 9 9 9

Note: An additional employee is managed by IS and is reported under the Geographic Information Systems Department, a division of IS.



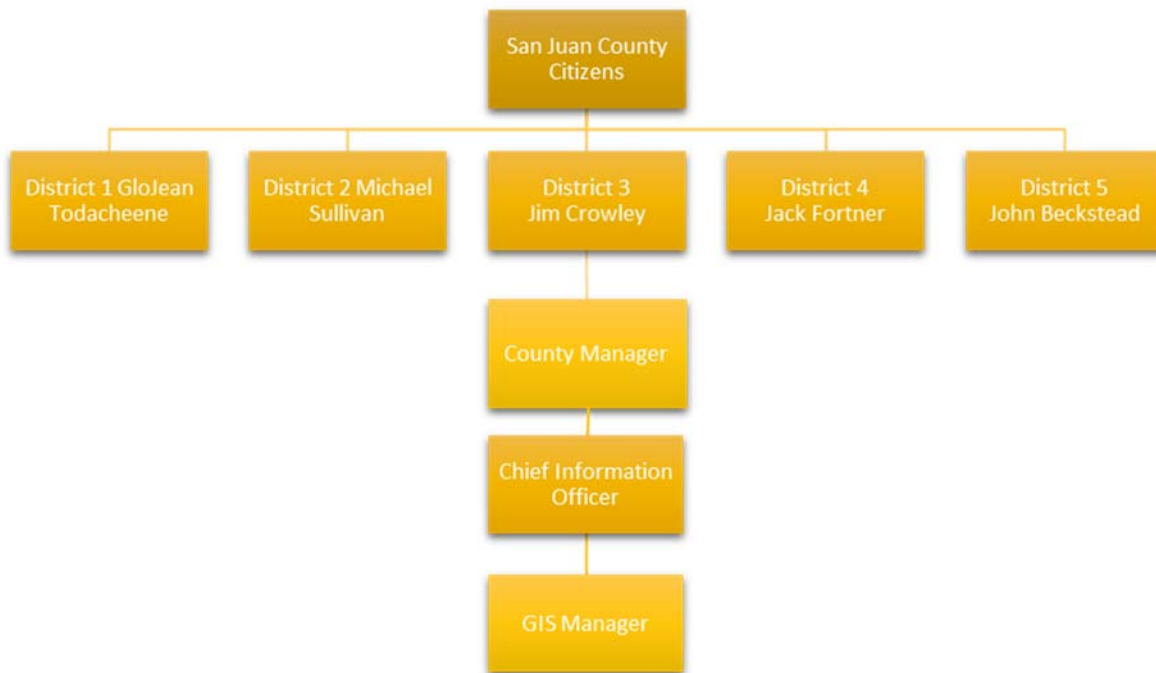
Goals/Concerns

- Implement hosted phone
- Implement Cyber Security Framework
- Implement Multi Factor Authentication
- Integrate Fire Operation into County network

Performance Measures/Objectives

Performance Measures	FY2019 Actual	FY2020 Estimate	FY2021 Budget
Average response time for in-house equipment failures	1.5 Hours	1.5 Hours	2 Hours
Hyper-V server uptime	N/A	N/A	99%

GEOGRAPHIC INFORMATION SYSTEMS



Department Description

The Geographic Information Systems (GIS) Department is a technology-oriented department that assists San Juan County departments and citizens with mapping and data support. GIS is a highly technical field that is used for analysis and displaying of information through maps. The GIS Department is responsible for managing and maintaining San Juan County’s mapped data. By implementing advanced database software, the GIS Department supports high performance management of large datasets, which enables more efficient departmental workflows, multi-user editing of data, and ensures high-integrity storage of datasets. Internet Mapping allows the GIS Department to provide citizens and county employees access to real-time spatial data required for daily tasks via the internet/intranet. The GIS Department released PDF maps in addition to the interactive web maps on the Department’s Geoportal website to assist the public, allowing them to print maps and map books, both cutting costs to the public and the GIS Department. The GIS Department also upgraded to a new web mapping system, providing users with better access to real-time data – with more options to view, query and download data.

GEOGRAPHIC INFORMATION SYSTEMS (CONTINUED)

Department Summary

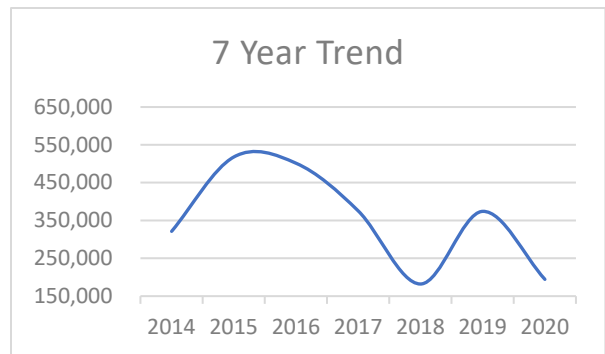
	FY2019 Actual	FY2020 Adjusted Budget	FY2020 Actual	FY2021 Requested Budget	FY2021 Budget Change	
					From FY2020 Actual \$	%
<u>Expenditures by Category:</u>						
Wages	\$ 58,138	59,718	59,699	60,757	1,058	1.77%
Benefits	22,743	26,237	26,256	26,416	160	0.61%
Professional Services	196,752	-	-	206,144	206,144	0.00%
Other Operating	96,518	110,119	108,777	113,375	4,598	4.23%
Total Expenditures	\$ 374,151	196,074	194,732	406,692	211,960	108.85%

Number of Employees 1 1 1 1

Note: GIS is a division of the IS Department.

Goals/Concerns

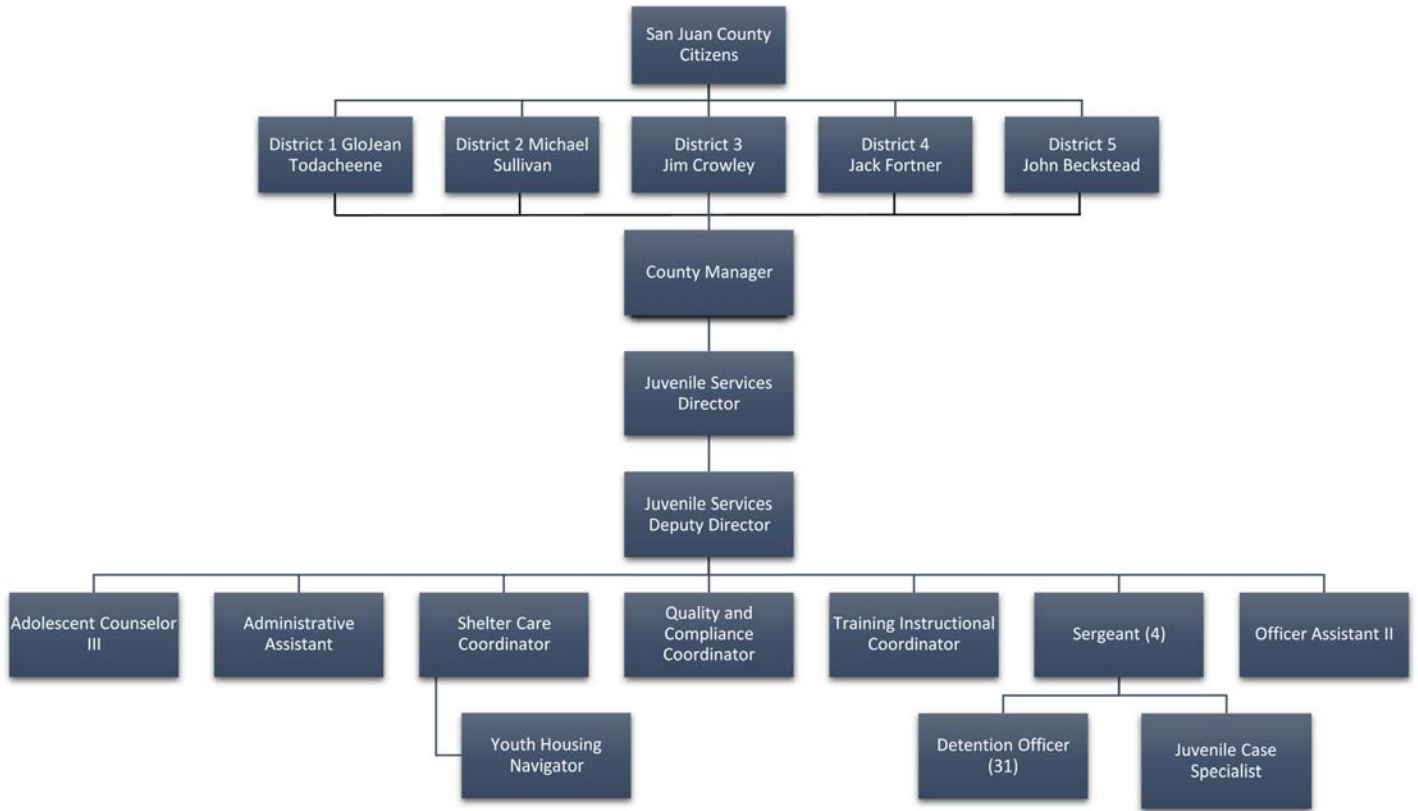
- Maintain data layers for editing and synchronization for departmental use and public consumption
- Improve upon enterprise software solutions to assist in distributing high quality mapping applications and services
- Create a new GIS Website that is more user friendly
- Assist and train departments with new GIS concepts
- Manage the County’s geographic data through the use of new geodatabases, layers and schemas
- Provide tools to manage and deploy custom mapping applications via desktop, web services, and tablet services
- Create an Open Data site for transparency and data acquisition for the public



Performance Measures/Objectives

Performance Measures	FY2019 Actual	FY2020 Estimate	FY2021 Budget
Automate tasks to update data, saving approximately 10 hours/month	50%	50%	100%
Procure and deploy two new servers, while updating online mapping solutions	N/A	50%	100%
Create an Open Data site for transparency and data acquisitions for the public	75%	75%	75%
Improve upon enterprise software solutions to assist in distributing high quality mapping applications and services	50%	50%	50%
Create New GIS Website that is more user friendly	100%	100%	100%
Expand on HTML5 mapping solution to be compliant with WCAG standards	N/A	100%	100%

JUVENILE SERVICES



Department Description

The Juvenile Services Facility is a 46-bed secure long-term detention facility. The facility is responsible for the care and the custody of juveniles who are placed on a detention hold by the Children, Youth & Families Department (CYFD) or Children’s Court through District Court. Juveniles are also committed to San Juan County as part of a long-term contract through CYFD for up to two years (10-beds are contracted for long-term). Juveniles may be detained for the following reasons: an arrest for allegedly committing an offense, a District Court ordered warrant, District Court ordered detention, or as part of an order sanctioning the juvenile for violating the terms of probation or conditional release. It is the objective of the Juvenile Services Department to provide juveniles and staff a safe, clean, and protective environment. It is the responsibility of all staff to ensure the safety of our residents in compliance with policies and procedures and CYFD juvenile detention standards. San Juan County Juvenile Facility also operates a 16-bed emergency crisis shelter, a 16-bed residential treatment center for adolescents with substance abuse/mental health needs, and a juvenile community corrections program. The facility provides a “one-stop” location to address juvenile problems with detention, shelter, treatment, juvenile probation, specialty courts, and district court. San Juan County also provides early intervention and assessment of at-risk juveniles, in order to divert the juvenile and families into a community-based program. This quick turnaround process provides a specific response to the individual needs and family circumstances, thereby reducing the risk of re-offending.

JUVENILE SERVICES (CONTINUED)

Department Summary

	FY2019 Actual	FY2020 Adjusted Budget	FY2020 Actual	FY2021 Requested Budget	FY2021 Budget Change From FY2020 Actual	
					\$	%
Revenues:						
GRT – Juvenile	\$ 1,973,104	3,914,528	3,859,392	-	(3,859,392)	(100.00%)
Charges for Service	117,324	85,000	159,241	390,000	230,759	144.91%
Intergovernmental	481,566	510,000	476,736	85,000	(391,736)	(82.17%)
Miscellaneous	8,172	4,000	30,898	6,500	(24,398)	(78.96%)
Total Revenues	\$ 2,580,166	4,513,528	4,526,267	481,500	(4,044,767)	(89.36%)
Transfers:						
Transfer from General Fund	\$ 1,015,142	1,162,067	853,696	4,854,925	4,001,229	468.69%
Transfer to Grants Fund	-	(29,051)	(29,051)	-	29,051	(100.00%)
Transfer to Debt Service	-	(1,898,573)	(1,898,572)	(1,888,542)	10,030	(0.53%)
Total Transfers	\$ 1,015,142	(765,557)	(1,073,927)	2,966,383	4,040,310	(376.22%)
Expenditures by Category:						
Wages	\$ 1,920,244	2,012,223	1,929,555	1,952,386	22,831	1.18%
Benefits	687,700	744,506	631,139	665,893	34,754	5.51%
Professional Services	514,710	574,865	534,819	568,588	33,769	6.31%
Other Operating	398,448	373,377	344,749	248,328	(96,421)	(27.97%)
Capital	74,154	43,000	11,871	12,688	817	6.88%
Total Expenditures	\$ 3,595,256	3,747,971	3,452,133	3,447,883	(4,250)	(0.12%)
Number of Employees	45	45	45	45		

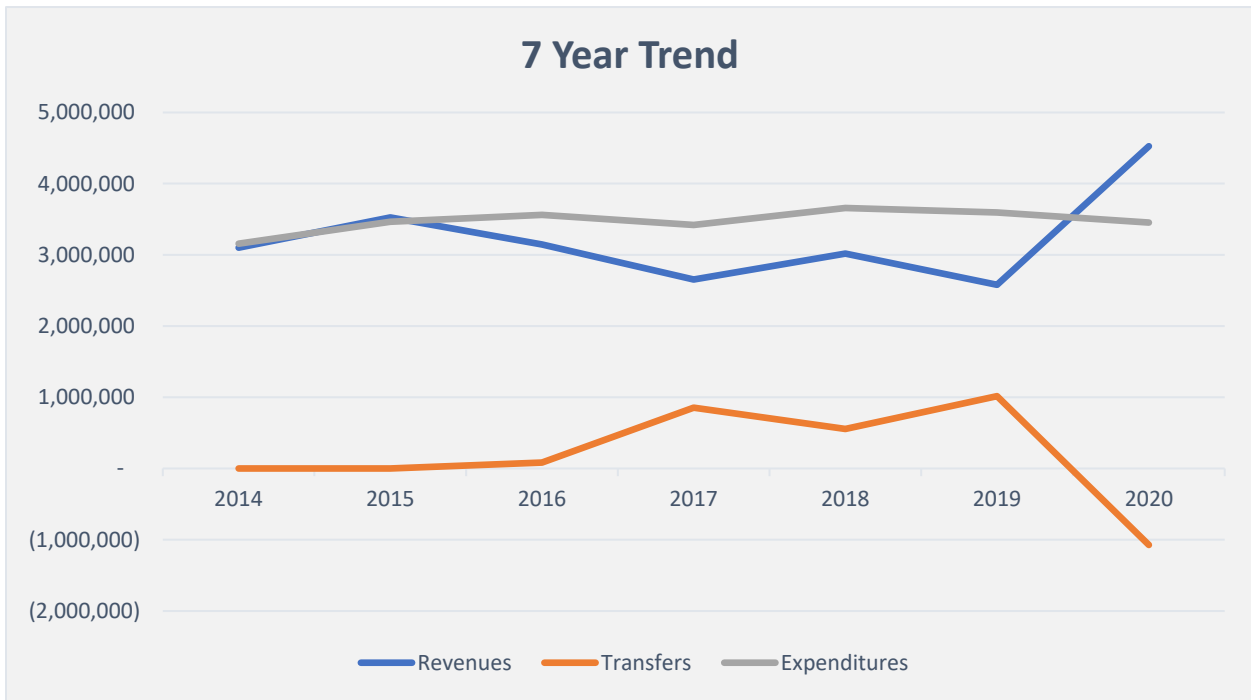
Goals/Concerns

- Maintain full staffing to ensure staff/client ratios. Result of lower overtime costs, higher retention rates
- Track outcomes of Juvenile Community Corrections to obtain percent for increase in funding (seeking 6-12% increase)
- Continue to receive additional 6% of reimbursement through Department of Education for National School Lunch Program with Aramark
- Continue CYFD Contract for serving long-term youth from San Juan County and surrounding counties
- Closely assess and review recidivism rate among committed youth to a higher rate of success
- Continue with contracting out-of-county juveniles for Cibola, McKinley, Socorro and Otero counties

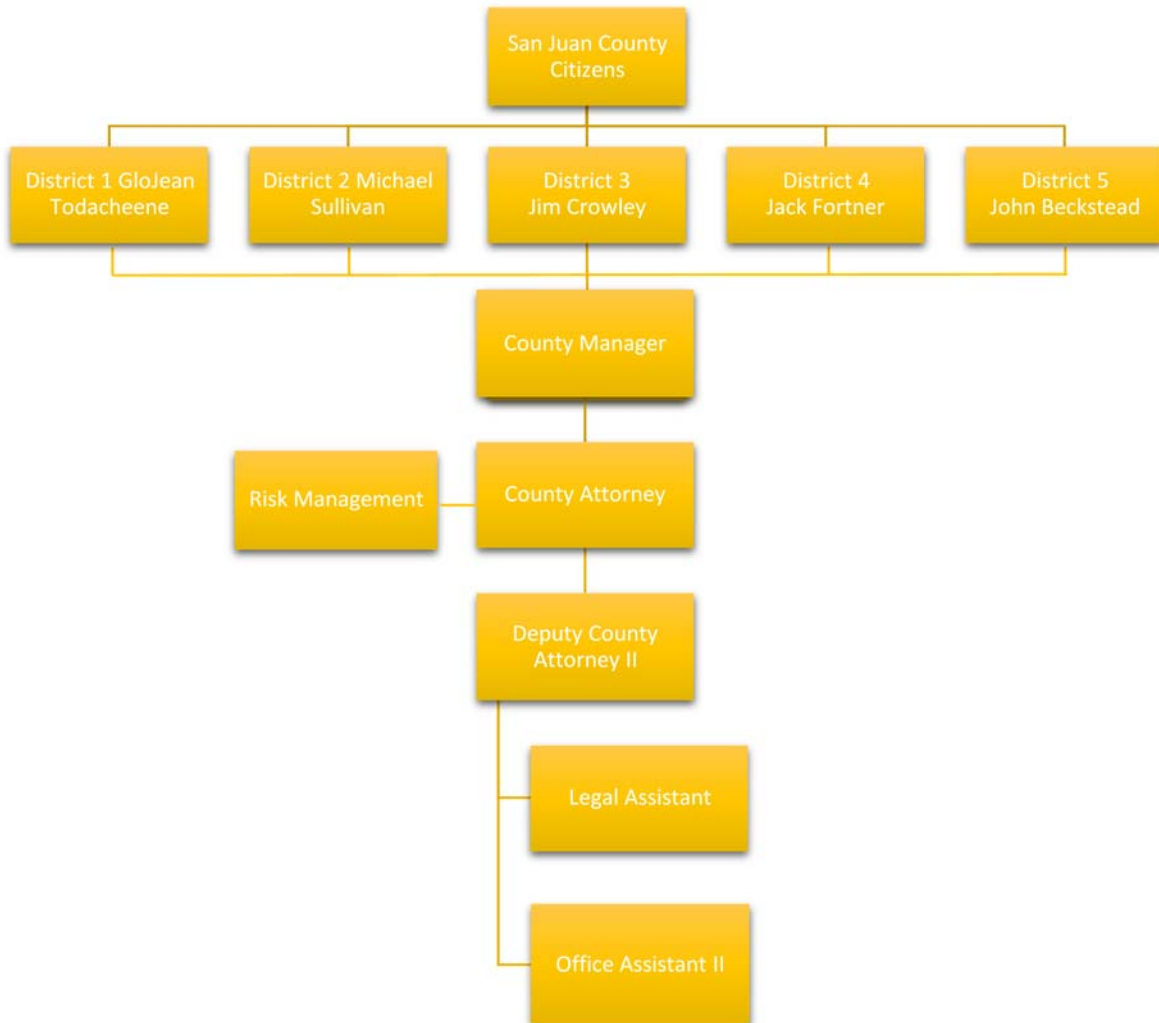
JUVENILE SERVICES (CONTINUED)

Performance Measures/Objectives

Performance Measures	FY2019 Actual	FY2020 Estimate	FY2021 Budget
Education in youth improved/earned credits/GED/higher education	54%	65%	70%
Retention of Staff – turnover rate decrease	5%	10%	15%
Maintain CYFD Contract and accepting more out of county youth	100%	100%	100%
Successful completion of committed youth	45%	47%	49%



LEGAL



Department Description

The Legal Department represents San Juan County and the Board of County Commissioners in administrative and judicial proceedings and provides legal advice and assistance to County Commissioners, the County Manager and staff. The attorneys provide legal advice and assistance to other elected County officials and represent those officials in administrative and judicial proceedings by mutual agreement between the elected officials and the County Attorney. County attorneys also serve as legal counsel to the San Juan County Communications Authority, the San Juan Water Commission and the San Juan County Criminal Justice Training Authority and serve as the designated hearing officer in administrative hearings. The Legal Department works in all fields of government law. Outside counsel is utilized when cases necessitate specialized expertise. The County Attorney also oversees the Risk Management function. More information on Risk Management is provided under the Risk Management fund description.

LEGAL (CONTINUED)

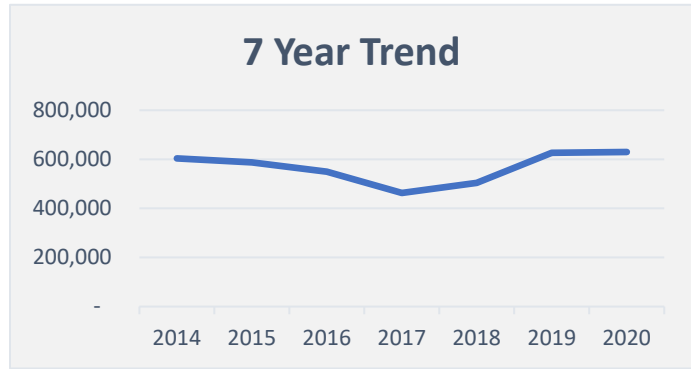
Department Summary

	FY2019 Actual	FY2020 Adjusted Budget	FY2020 Actual	FY2021 Requested Budget	FY2021 Budget Change From FY2020 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 331,801	335,428	335,683	336,292	609	0.18%
Benefits	104,178	105,946	105,691	106,158	467	0.44%
Professional Services	3,318	16,800	9,911	16,000	6,089	61.44%
Other Operating	187,209	203,961	178,712	170,497	(8,215)	(4.60%)
Total Expenditures	\$ 626,506	662,135	629,997	628,947	(1,050)	(0.17%)

Number of Employees 4 4 4 4
 Note: Two additional employees managed by the Legal Department are reported under Risk Management

Goals/Concerns

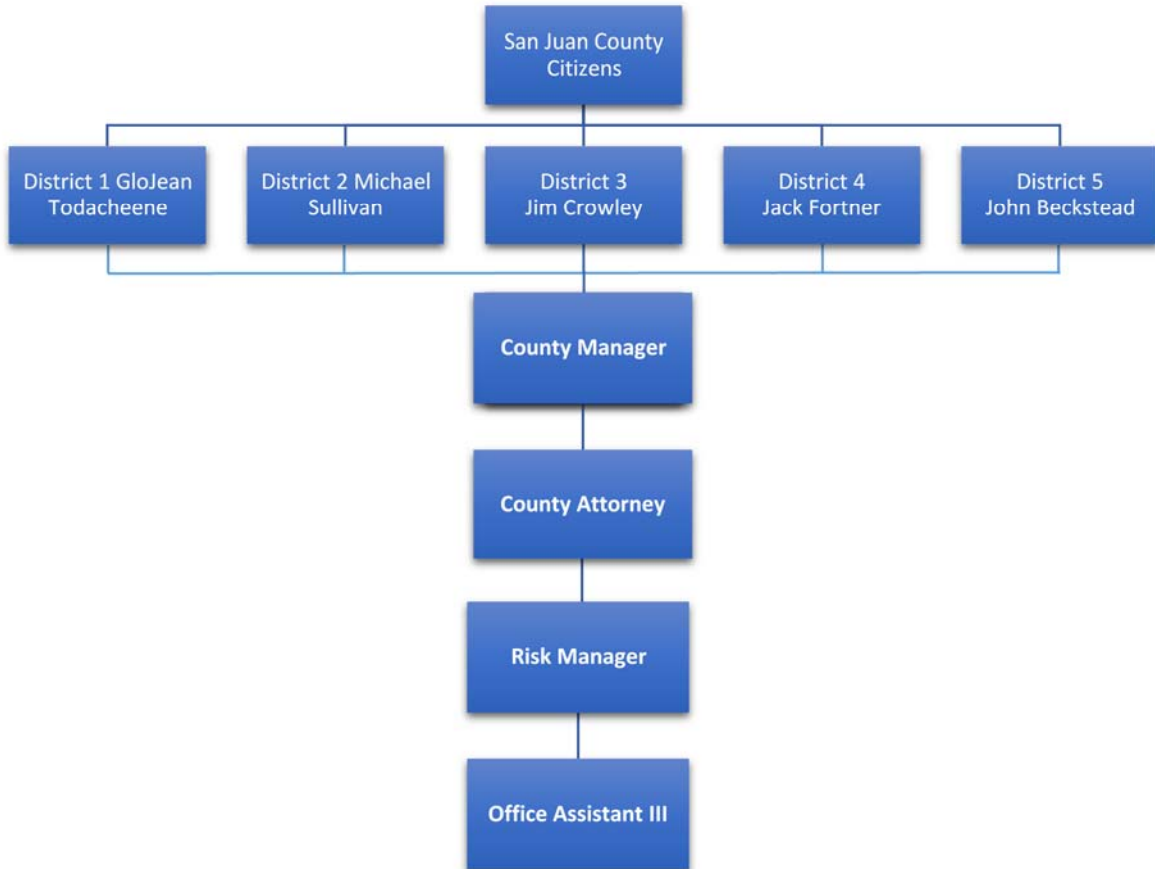
- To provide legal advice to Commissioners, Elected Officials, County Manager and staff
- To serve as legal counsel to the Communications Authority, Water Commission, and Criminal Justice Training Authority
- To serve as Administrative Hearing Officer for various hearings throughout the year
- To assist defense attorneys with pending lawsuits and assist bond counsel with bond
- To represent the County in EEOC complaints and employee grievance matters
- To review or draft contracts, resolutions, R-O-W document deeds, leases, ordinances, bid documents, and RFP's
- To respond to open records request
- To review and update County policies and procedures



Performance Measures/Objectives

Performance Measures	FY2019 Actual	FY2020 Estimate	FY2021 Budget
Attend meetings of County Commission, Water Commission, Communications Authority, and Criminal Justice Training Authority	100%	100%	100%
Timely response to inspection of public records requests	100%	100%	100%

RISK MANAGEMENT



Fund Description

Risk Management evaluates risks on behalf of the County to minimize occurrences and financial impacts of events, recognizing trends and making recommendations to alleviate safety/claim exposures with all departments. The Risk Management Department responsibilities include: receiving claims of damage or injury, investigating and settling liability and damage claims against the County that are within our deductible limits; coordinating investigations and evaluations of all claims with the insurers and counsel; administering the Workers' Compensation Program by collecting, investigating, reviewing and submitting appropriate documentation regarding all workers' compensation claims to the insurance provider NMCI (New Mexico Counties Insurance Authority) in compliance with laws and regulations; reviewing insurance coverage for all vendors and contractors that provide goods or services to the County and reviewing coverage and securing appropriate liability and property insurance coverage for all County operations to the best advantage of the County.

RISK MANAGEMENT (CONTINUED)

Fund Summary

	FY2019 Actual	FY2020 Adjusted Budget	FY2020 Actual	FY2021 Requested Budget	FY2021 Budget Change From FY2020 Actual	
					\$	%
Revenues:						
Miscellaneous	\$ 133,499	151,599	162,064	86,500	(75,564)	(46.63%)
Total Revenues	\$ 133,499	151,599	162,064	86,500	(75,564)	(46.63%)
Transfers:						
Transfer from General Fund	\$ 2,854,538	2,854,332	2,628,955	2,474,363	(154,592)	(5.88%)
Total Transfers	\$ 2,854,538	2,854,332	2,628,955	2,474,363	(154,592)	(5.88%)
Expenditures by Category:						
Wages	\$ 93,187	99,404	99,504	99,651	147	0.15%
Benefits	30,122	31,218	31,117	31,274	157	0.50%
Professional Services	6,210	18,200	13,646	29,466	15,820	115.93%
Other Operating	2,856,090	2,859,849	2,647,597	2,402,369	(245,228)	(9.26%)
Total Expenditures	\$ 2,985,609	3,008,671	2,791,864	2,562,760	(229,104)	(8.21%)

Number of Employees 2 2 2 2

Note: These two employees are managed by the Legal Department.

Goals/Concerns

- To educate county employees in reporting requirements and claims procedures for all Workers' Compensation injuries, property damage incidents and possible liability claims.
- To continuously assess risk exposures to mitigate risk and minimize losses using risk management principles and methods.
- To assist legal department, defense counsel and insurance representatives in evaluating and negotiating liability and property claims cases.
- To coordinate providing requested documents and responses to defense during discovery and continued litigation.
- To administer the workers' compensation program to assist employees in promptly receiving those benefits to which they are entitled and allowing them to return to work as quickly as possible.
- To work with the Safety Department and Department heads to evaluate work-related injuries and accidents to determine preventative measures to protect employees from injury and decrease loss history.
- To complete applications and submit for bids for insurance coverages in order to ensure best coverage and cost available within budgeted amounts.



PARKS & FACILITIES



PARKS & FACILITIES (CONTINUED)

Department Description

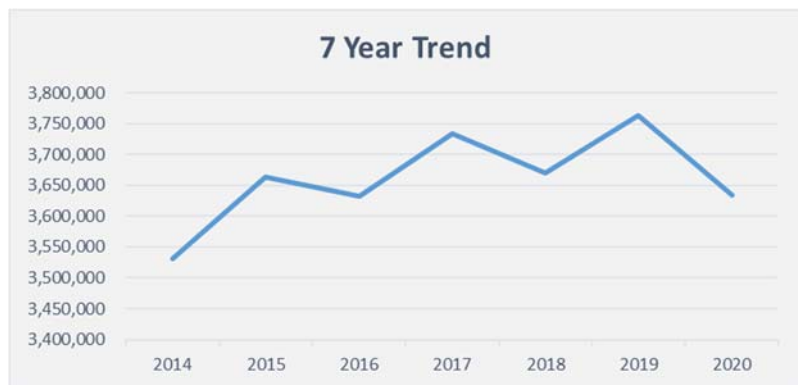
Parks & Facilities employees are responsible for the building maintenance, custodial care and grounds/landscaping services for all San Juan County buildings, facilities and parks. Parks & Facilities is also responsible for managing all events at McGee Park including but not limited to: scheduling, coordination, set up, tear down and clean up.

Department Summary

	FY2019 Actual	FY2020 Adjusted Budget	FY2020 Actual	FY2021 Requested Budget	FY2021 Budget Change From FY2020 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 2,335,851	2,414,668	2,282,663	2,340,493	57,830	2.53%
Benefits	792,972	865,642	780,058	784,143	4,085	0.52%
Professional Services	94,637	103,000	77,004	98,000	20,996	27.27%
Other Operating	539,272	498,427	494,587	469,804	(24,783)	(5.01%)
Total Expenditures	\$ 3,762,732	3,881,737	3,634,312	3,692,440	58,128	1.60%
Number of Employees	57	57	57	57		

Goals/Concerns

- Expand use of Social Media for Marketing and Event Notification for McGee Park
- Evaluate San Juan County's landscaping water footprint and initiate steps for reduction
- Create a marketing plan to reach out and attract more RV Rallies



Performance Measures/Objectives

Performance Measures	FY2019 Actual	FY2020 Estimate	FY2021 Budget
Events Generating Revenue	335	92	100
Non-Revenue Youth/Community Events	287	176	150
Maintenance Work Orders Receive/Completed	7,926	5,217	6,000
Square Footage Converted to LED Lighting	10,000	4,000	5,000

GOLF COURSE



Department Description

Riverview Pro Shop serves San Juan County residents and area visitors by making tee time reservations, collecting fees for golf, selling golf merchandise, fitting customers for golf clubs and organizing as well as monitoring play on the golf course. In addition, the Pro Shop assists in hosting and conducting golf outings for interested civic groups, corporations, and individuals. Other duties include: selling and retrieving range balls and cleaning and maintaining the golf cart fleet. The Riverview Grill offers a breakfast and lunch menu open to all County visitors and residents. The “Grill” staff prepares food for large events and offers a limited outside food and beverage services through a beverage cart during peak lunch periods and special events.

GOLF COURSE (CONTINUED)

Department Description (Continued)

The Golf Course Maintenance operation is tasked with the responsibility of maintaining as well as improving turf conditions for all 18 holes, practice facilities and first tee amenities by irrigating, fertilizing, mowing and grooming. In addition, this department maintains all of the equipment used in the upkeep of the facilities such as tractors, mowers, etc. Other duties performed are: filling ball washers and water jugs, removing trash and cutting, and setting cups in the greens.

The San Juan County chapter is an affiliate of “The First Tee,” a program established in 1997 in St. Augustine, Florida with the mission “To impact the lives of young people by providing learning facilities and educational programs that promote character development and life-enhancing values through the game of golf.” The program operates in 50 states and six international locations and is built around the following 9 core values: honesty, integrity, sportsmanship, perseverance, confidence, courtesy, responsibility, respect and judgment.

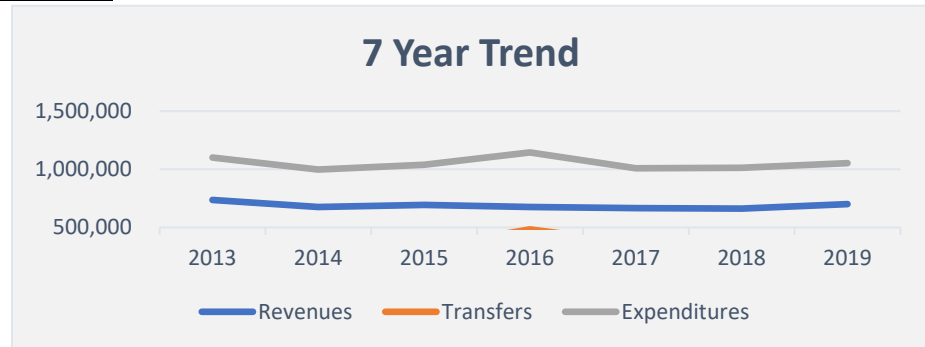
Department Summary

	FY2019 Actual	FY2020 Adjusted Budget	FY2020 Actual	FY2021 Requested Budget	FY2021 Budget Change From FY2020 Actual	
					\$	%
<u>Revenues:</u>						
Charges for Services	\$ 563,799	550,000	494,313	521,000	26,687	5.40%
Miscellaneous	135,320	139,005	154,791	139,763	(15,028)	(9.71%)
Total Revenues	\$ 699,119	689,005	649,104	660,763	11,659	1.80%
<u>Transfers:</u>						
Transfer from General Fund	\$ 357,775	557,357	484,661	443,045	(41,616)	(8.59%)
Total Transfers	\$ 357,775	557,357	484,661	443,045	(41,616)	(8.59%)
<u>Expenditures by Category:</u>						
Wages	\$ 543,118	558,375	516,599	543,368	26,769	5.18%
Benefits	165,771	177,410	165,718	170,243	4,525	2.73%
Professional Services	5,866	5,000	5,609	5,000	(609)	(10.86%)
Other Operating	330,855	361,098	300,705	348,197	47,492	15.79%
Capital	7,722	144,500	135,984	37,000	(98,984)	(72.79%)
Total Expenditures	\$ 1,053,332	1,246,383	1,124,615	1,103,808	(20,807)	(1.85%)
Number of Employees	10	10	10	10		

GOLF COURSE (CONTINUED)

Goals/Concerns – Pro Shop/Grill

- Hire and train sales staff with a focus on providing excellent customer service in order to promote growth and overall revenue
- Maintain merchandising strategies such as demo days and club fitting appointments to raise the profile of Riverview Golf Shop
- Maintain merchandise sales at current levels by adding more events if possible given the economy and the difficulty of competing with Dick’s Sporting Goods
- Enhance both the recreational experience for San Juan County residents and visitors by adding a hiking and biking trail
- Improve product consistency from day to day and grill cook to grill cook
- Improve menu and customer service to attract more outside (non-golfer) traffic
- Reduce food waste and track all respective cost



Performance Measures/Objectives

Performance Measures	FY2019 Actual	FY2020 Estimate	FY2021 Budget
Increase Food and Beverages sales by 2% over previous year	\$51,868	\$55,868	\$77,000
Increase Merchandise sales by 2% over previous year	\$52,392	\$55,092	\$65,000

Goals/Concerns – Grounds

- Create an in-house multi-year renovation plan that will be designed to primarily improve the sunrise nine
- Add some forward as well as back tee complexes to appeal to a broader cross section of players
- Enlarge and reshape (through mowing patterns) fairways, approaches and bunkers, remove old stumps and unsightly tumble weeds from the native areas
- Continue to re-seed greens with bent grass seed over the next several years to reduce poa-annua grass and improve the quality of the putting surface
- Maintain all equipment in a proactive manner
- Use County resources to help supplement maintenance needs by using Public Works, Parks & Facilities, etc.
- Support Kirtland Youth Association with development and maintenance of soccer fields
- Restore the edges of all bunkers and add sand as budget allows

GOLF COURSE (CONTINUED)

Performance Measures/Objectives

Performance Measures	FY2019 Actual	FY2020 Estimate	FY2021 Budget
Construct/Renovate two new tee complexes	N/A	50%	100%
Install two new centrifugal pumps	N/A	N/A	100%

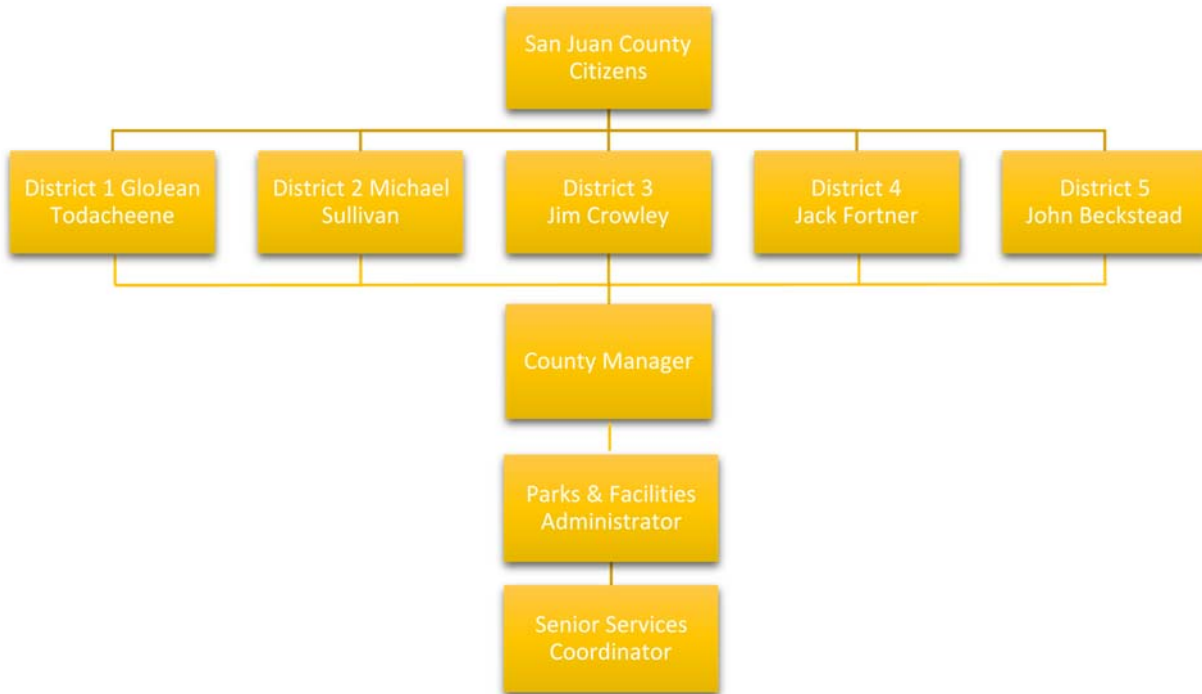
Goals/Concerns – First Tee

- To maintain our National School Program at 19 elementary schools in 2020-2021 (with online resources)
- To maintain our core participants at 700 at 2020 (due to COVID Protocols)
- To provide programs to maintain female programming at 45%
- To provide programs county wide for 200 middle school and high school students
- To maintain our DRIVE outreach programs to reach 3

Performance Measures/Objectives

Performance Measures	FY2019 Actual	FY2020 Estimate	FY2021 Budget
Grow the core programming numbers to over 700	680	680	700
Grow the National School Program to 19 participating schools	13	19	19
Increase # of girl participants to 45%	40	45	45
STEM in-school to 3,000	2,500	2,800	3,000
Increase DRIVE Outreach Programs from 1 to 3	1	1	3

SENIOR CITIZENS



Department Description

The Senior Citizens Fund was created in July of fiscal year 2021. There is one county employee who coordinates for both the Lower Valley and Blanco senior center locations in San Juan County. The NM NW Senior Center opted to no longer provide services for Lower Valley and Blanco Senior Centers. To eliminate the gap of providing services to these seniors, the City of Farmington and San Juan county entered into an MOU. City of Farmington agreed to apply for and act as fiscal agent for funds received from New Mexico Aging and Long-Term Services, San Juan County agreed to assume the employees and associated costs to operate the centers.

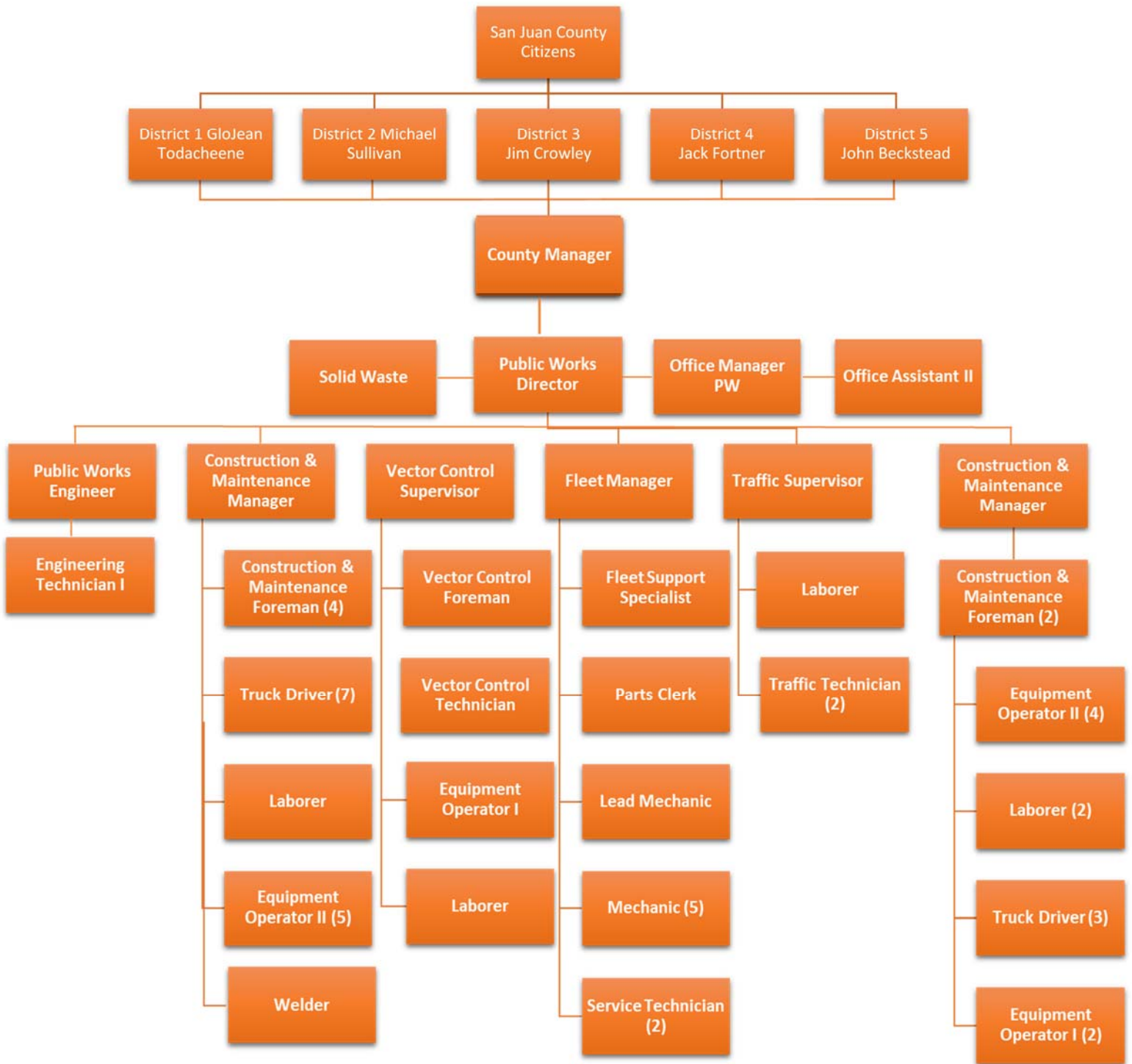
SENIOR CITIZENS (CONTINUED)

Department Summary

	FY2019 Actual	FY2020 Adjusted Budget	FY2020 Actual	FY2021 Requested Budget	FY2021 Budget Change From FY2020 Actual	
					\$	%
Revenues:						
Intergovernmental	\$ -	-	-	196,733	196,733	100.00%
Miscellaneous	-	-	-	17,000	17,000	100.00%
Total Revenues	\$ -	-	-	213,733	213,733	100.00%
Transfers:						
Tx from General Fund	\$ -	-	-	26,015	26,015	100.00%
Total Transfers	\$ -	-	-	26,015	26,015	100.00%
Expenditures by Category:						
Wages	\$ -	-	-	93,120	93,120	100.00%
Benefits	-	-	-	27,219	27,219	100.00%
Professional Services	-	-	-	2,000	2,000	100.00%
Other Operating	-	-	-	117,409	117,409	100.00%
Total Expenditures	\$ -	-	-	239,748	239,748	100.00%
 Number of Employees	 0	 0	 0	 1		

*Performance Measures and Goals will be added next year since this is the first year.

ROADS



ROADS (CONTINUED)

Fund Description

The Public Works Administrator is responsible for establishing goals, setting standards and for the overall direction of the Department. The Road Division is divided into six segments: (1) construction, with primary responsibility for road construction/reconstruction, large drainage projects, and heavy maintenance projects; (2) maintenance, with responsibility for the day-to-day maintenance needs of the road system; (3) traffic control, with the responsibility for maintenance of traffic control devices and traffic control for construction and maintenance projects; (4) shop division, provides repairs and preventive maintenance for County vehicles and other types of powered equipment, which totals approximately 635 pieces of equipment, welding and fabrication services are also provided; (5) vector control, provides services to the community in adulticiding (spraying for mosquitos), larviciding (control of mosquito larva), prairie dog abatement, sweeping and mowing along County roads and weed control, and various insect control throughout the County, as well as providing educational materials to the community about chemicals used in spraying, and (6) engineering, provides engineering and technical oversight of grant and locally funded project, administers the County road work permit system, and provides a highly technical approach to the road system asset management. The San Juan County road system includes 743 miles of roads. The road system also includes 19 bridges.

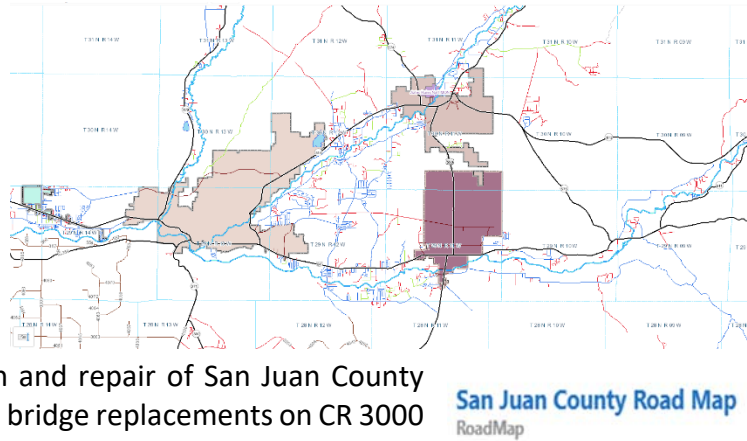
Fund Summary

	FY2019 Actual	FY2020 Adjusted Budget	FY2020 Actual	FY2021 Requested Budget	FY2021 Budget Change From FY2020 Actual	
					\$	%
<u>Revenues:</u>						
Franchise Taxes	\$ 1,462,624	1,450,000	1,525,143	1,450,000	(75,143)	(4.93%)
Gasoline Taxes	386,000	380,000	373,400	385,000	11,600	3.11%
Motor Vehicle Taxes	840,837	815,000	776,680	790,000	13,320	1.71%
Permits/Fees	20,743	30,000	34,878	31,000	(3,878)	(11.12%)
Miscellaneous	137,066	106,000	18,981	5,000	(13,981)	(73.66%)
Total Revenues	\$ 2,847,270	2,781,000	2,729,082	2,661,000	(68,082)	(2.49%)
<u>Transfers:</u>						
Transfer from General Fund	\$ 2,909,022	3,301,379	2,207,923	2,866,617	658,694	29.83%
Tx from Road Construction	112,924	-	-	-	-	0.00%
Transfer to Grants Fund	(187,064)	(34,464)	(34,464)	-	34,464	(100.00%)
Total Transfers	\$ 2,834,882	3,266,915	2,173,459	2,866,617	693,158	31.89%
<u>Expenditures by Category:</u>						
Wages	\$ 2,419,082	2,600,611	2,479,787	2,556,498	76,711	3.09%
Benefits	888,707	1,001,119	940,388	997,149	56,761	6.04%
Professional Services	70,085	55,232	39,327	65,122	25,795	65.59%
Other Operating	1,639,750	2,255,561	1,658,347	1,938,336	279,989	16.88%
Capital	161,951	196,118	82,517	20,000	(62,517)	(75.76%)
Total Expenditures	\$ 5,179,575	6,108,641	5,200,366	5,577,105	376,739	7.24%
Number of Employees	58	58	58	58		

ROADS (CONTINUED)

Goals/Concerns

- Construct replacement for bridge on Road 5500
- Meet State requirements to receive NMDOT government road funds and execute the road resurfacing program as funded including crack and chip seal projects
- Continue working with the long-term plan for evaluation and repair of San Juan County bridges. Continue programming bridge replacements on CR 3000 and CR 3500
- Construct the initial phase of the Glade Run Recreation Trail Project
- Design the second phase of the Glade Run Recreation Trail Project
- Design the second phase of the Kirtland Schools Path Project
- Continue to evaluate alternatives for funding the CR 3900/Pinon Hills Extension Project



Performance Measures/Objectives

Performance Measures	FY2019 Actual	FY2020 Estimate	FY2021 Budget
Receive New Mexico DOT Local Government Road Funds	100%	95%	100%
Crack Seal Program	0.0%	10.1%	12.6%



SOLID WASTE



Department Description

The Solid Waste Division is responsible for the operation and maintenance of 12 transfer stations at: Blanco, Cedar Hill, Huerfano, Hilltop, Kirtland, La Plata, Lake Valley, Lee Acres, Sand Springs, Shiprock, Upper Fruitland and Waterflow. In 2019 this division transferred 12,290 tons of solid waste to the regional landfill. The Solid Waste Division also provides community resources, with primary focus on light road maintenance on County-maintained roads, utilizing the crew for many labor-intensive projects. This fund accounts for the 1/8th County Environmental Services Gross Receipts Tax.

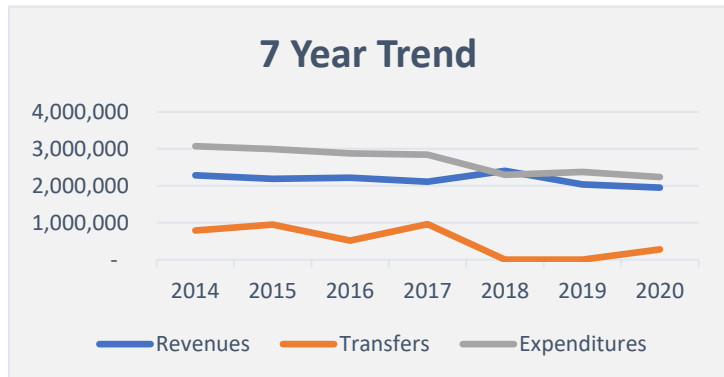
SOLID WASTE (CONTINUED)

Department Summary

	FY2019 Actual	FY2020 Adjusted Budget	FY2020 Actual	FY2021 Requested Budget	FY2021 Budget Change From FY2020 Actual	
					\$	%
Revenues:						
Gross Receipts Tax	\$ 1,055,891	1,093,580	1,100,168	-	(1,100,168)	(100.00%)
Permits/Fees	584,295	505,000	797,525	591,860	(205,665)	(25.79%)
Miscellaneous	33,594	1,500	26,461	-	(26,461)	(100.00%)
Intergovernmental	362,821	300,000	27,818	300,000	272,182	978.44%
Total Revenues	\$ 2,036,601	1,900,080	1,951,972	891,860	(1,060,112)	(54.31%)
Transfers:						
Transfer from General Fund	\$ -	573,263	277,779	1,281,540	1,003,761	78.32%
Total Transfers	\$ -	573,263	277,779	1,281,540	1,003,761	78.32%
Expenditures by Category:						
Wages	\$ 995,237	985,439	943,442	920,374	(23,068)	(2.45%)
Benefits	406,087	432,420	367,051	365,306	(1,745)	(0.48%)
Professional Services	422,968	437,620	415,715	438,120	22,405	5.39%
Other Operating	334,667	385,285	289,759	292,600	2,841	0.98%
Capital	212,414	242,251	222,616	157,000	(65,616)	(29.47%)
Total Expenditures	\$ 2,371,373	2,483,015	2,238,583	2,173,400	(65,183)	(2.91%)
Number of Employees	28	28	28	28		

Goals/Concerns

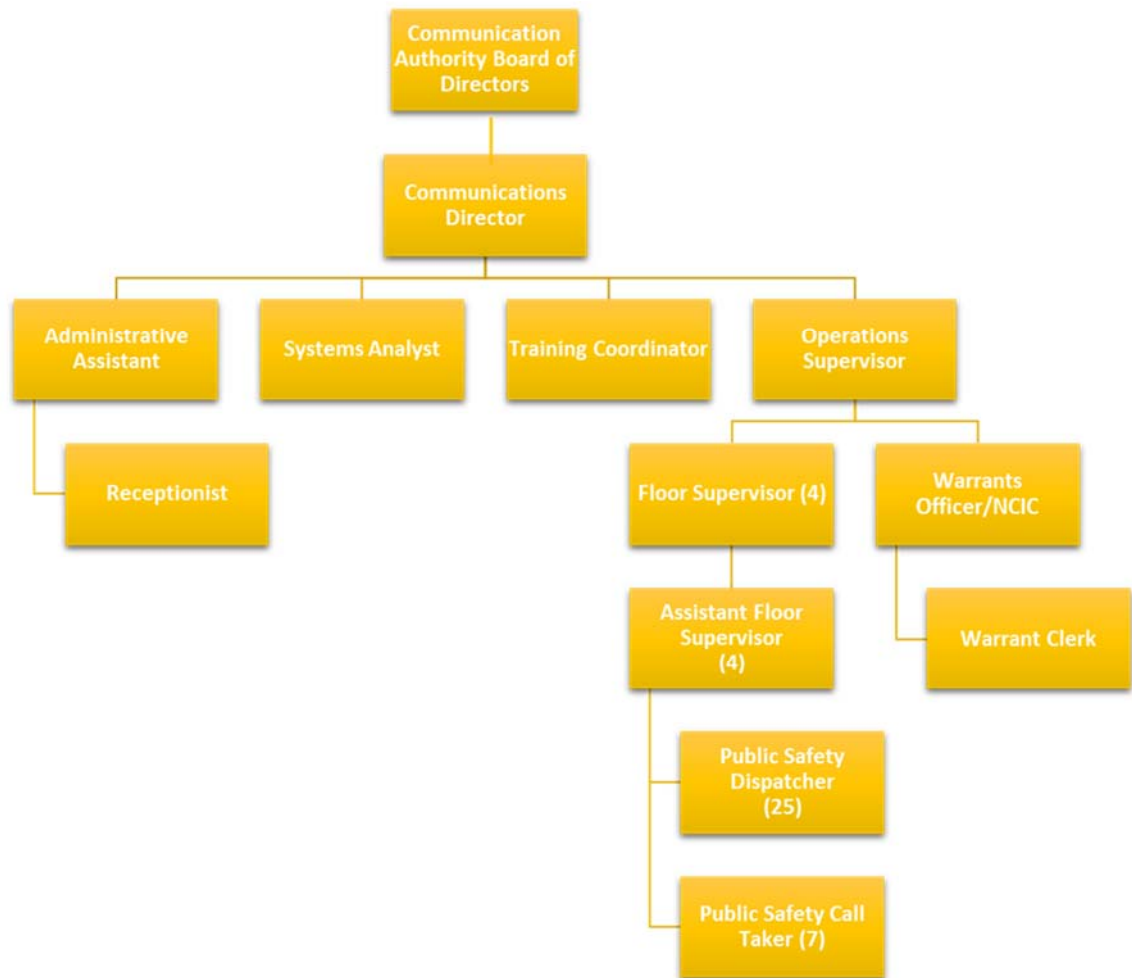
- The contract operator of the San Juan Regional Landfill, Waste Management, proposed eliminating the single-stream recycling program. This action was approved by the County Commission and became effective May 1, 2020. Recycling tonnage will be significantly reduced.
- Utilize NMED RAID grant funded (\$5,000) to augment and fund illegal dumping remediation efforts
- Evaluate collection station operational hours to reduce general fund subsidy to the program



Performance Measures/Objectives

Performance Measures	FY2019 Actual	FY2020 Estimate	FY2021 Budget
Total Solid Waste that is recycled	5.3%	4.45%	2.0%
Tons of Illegal Dumping Collected (\$34.60/ton)	n/a	160	145

COMMUNICATIONS AUTHORITY



Component Unit Description

San Juan County Communications Authority (SJCCA) receives and processes all 911 calls placed within San Juan County, other than Navajo Nation. SJCCA also receives and processes non-emergency requests for all police, fire and EMS within San Juan County, other than Navajo Nation. SJCCA provides primary radio dispatch services to San Juan County Sheriff’s Office, Farmington, Aztec, and Bloomfield municipal police and fire departments, along with County volunteer fire departments, EMS ambulances and the Air Care helicopter. SJCCA also provides limited dispatch services to other agencies, such as FBI, US Marshals, State Parks, Chaco Canyon, BLM Law Enforcement, Livestock Inspectors, etc. A computer aided dispatch system is maintained with interfaces to various criminal justice information databases maintained by Municipal, County, State and Federal agencies. SJCCA houses, maintains, and confirms all warrants for the San Juan County Sheriff’s Office and all municipal police departments. SJCCA is governed by the San Juan County Communications Authority Board of Directors, through a JPA between the County and cities and State of New Mexico. SJCCA’s operating budget is funded by a 3/16th County Emergency Communications and Emergency Medical Services Gross Receipts Tax that went into effect in July 2003. The Communications Authority receives revenue from this gross receipts tax as needed to help fund operations throughout the fiscal year.

SAN JUAN WATER COMMISSION



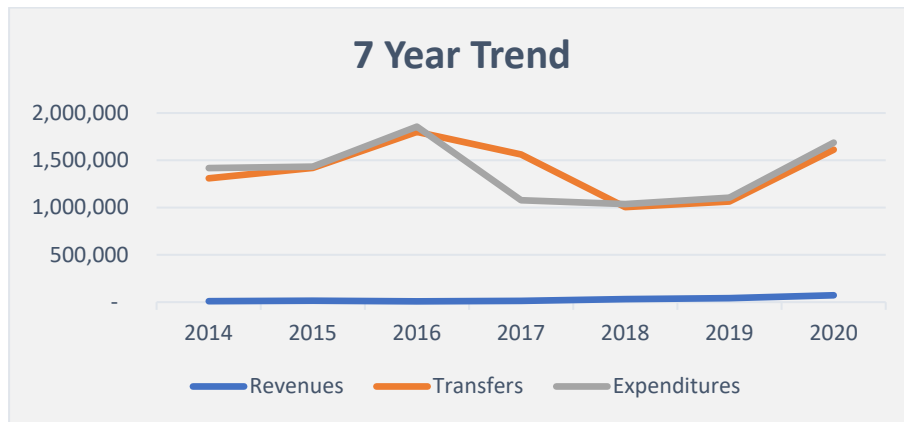
Component Unit Description

The San Juan Water Commission was created through a Joint Powers Agreement in 1986 for those purposes set out in the JPA. The Water Commission is comprised of one representative and one alternate from San Juan County, the cities of Aztec, Bloomfield, Farmington, and the San Juan County Rural Water Users Association.

Component Unit Summary

	FY2019 Actual	FY2020 Adjusted Budget	FY2020 Actual	FY2021 Requested Budget	FY2021 Budget Change From FY2020 Actual	
					\$	%
<u>Revenues:</u>						
Health Plan Premium	\$ 13,097	13,000	13,474	10,547	(2,927)	(21.72%)
Oil & Gas Water Lease	20,438	15,000	50,438	35,437	(15,001)	(29.74%)
Miscellaneous	8,218	3,000	9,987	3,000	(6,987)	(69.96%)
Total Revenues	\$ 41,753	31,000	73,899	48,984	(24,915)	(33.71%)
<u>Transfers:</u>						
Tx from Water Reserves	\$ 1,160,563	2,600,919	1,695,088	1,879,154	184,066	10.86%
Tx to Gen Fund	(97,400)	(83,743)	(83,743)	(76,576)	7,167	(8.56%)
Total Transfers	\$ 1,063,163	2,517,176	1,611,345	1,802,578	191,233	11.87%
<u>Expenditures by Category:</u>						
Wages	\$ 375,296	437,916	433,824	405,288	(28,536)	(6.58%)
Benefits	150,146	154,155	158,367	155,177	(3,190)	(2.01%)
Professional Services	215,468	620,000	174,279	605,000	430,721	247.14%
Other Operating	329,319	498,475	287,406	487,171	199,765	69.51%
Capital	33,474	839,000	631,789	114,000	(517,789)	(81.96%)
Total Expenditures	\$ 1,103,703	2,549,546	1,685,665	1,766,636	80,971	4.80%
Number of Employees	6	6	6	6		

SAN JUAN WATER COMMISSION (CONTINUED)

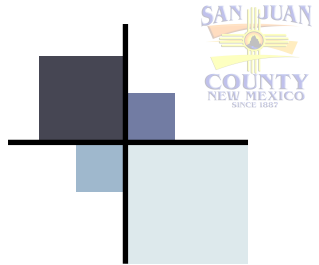


Goals/Concerns

- Protect and maintain a stable water supply for the citizens of San Juan County.

Performance Measures/Objectives

Performance Measures	FY2019 Actual	FY2020 Estimate	FY2021 Budget
Return Flow Credit Plan	50%	40%	40%
Animas La Plata Project (operations, maintenance and replacement)	100%	100%	100%
Water Development Plans (required every 5 years by State and BOR)	50%	50%	50%
Regional Water Planning Update (Every 5 years by State)	50%	90%	90%
GIS Mapping Program (ongoing program)	100%	100%	100%
SJRB Recovery Implementation Program (ongoing program)	100%	100%	100%
Local and Regional Water Supply Projects	50%	50%	100%
Water Rights Purchases	100%	100%	100%



CAPITAL & DEBT BUDGET



Photo by W. Dean Howard Photography



CAPITAL IMPROVEMENT PLANNING

Consideration of Capital Improvement on Operating Costs:

Capital expenditures budgeted in the Gross Receipts Tax Revenue Bond Series 2015 Fund in the amount of \$3,385,089 accounts for approximately 33.7% of the \$10,053,336 total FY21 Capital Budget. Funding from the GRT Revenue Bond Series 2015B will include \$1.84 million towards the 5500 Bridge, and the remaining will be split between various projects such as the Apple Orchard Water Users, Kirtland walk path and the Public Works remodel. The expenditures related to these projects has zero impact on the general fund as they were fully funded by the bond issue.

Capital replacement expenditures are budgeted at 35.31%, or \$3,550,024, as part of the County's annual capital replacement program which includes purchases of equipment, vehicles, emergency equipment and heavy machinery to enable the County to continue to provide public safety and meet the needs of the Citizens we serve. The cost of the budgeted capital will be funded through the County's capital replacement reserve fund through the spend down of its available cash balance.

The renovation of the San Juan Regional Medical Center will have three projects. The chiller replacement budgeted at \$1,315,00. The Mechanical Infrastructure Improvements budgeted at \$1,400,000 and the Pediatric Unit Improvements budgeted at \$1,900,000.



San Juan Water Commission is budgeted at 1.15%, or \$114,000, and is primarily driven by the Animas La Plata repayment contract. These funds are annually budgeted; however, have not yet been paid as the work continues on the project.

The remaining expenditures are budgeted capital outlay funded solely by the revenue sources that created the fund. These revenue sources include New Mexico Gross Receipts Tax or other State funding sources. \$1,410,161 for fire related equipment and fire suppression vehicles, \$157,000 for trucks and equipment in the Solid Waste Division and \$138,046 related to the LAMA software implementation for Building Inspection.

Other remaining capital expenditures are budgeted from special revenue funds; however, due to the nature of the fund having been supplemented by the general fund it is anticipated that the capital directly impacts the general fund. Those expenditures include \$419,068 in equipment to sustain the Adult Detention Center and Juvenile facilities, \$37,000 for golf course equipment and the remaining capital related to County road improvements.

Historically, San Juan County's nonrecurring capital expenditure are funded through bond money and grants. These projects are accounted for in the budget in the corresponding funding source and traditionally only the 10% match for certain grants have an effect on the operating budget.

CURRENT CAPITAL PROJECTS

APPLE ORCHARD WATER USER

Funding Source: Federal Grants

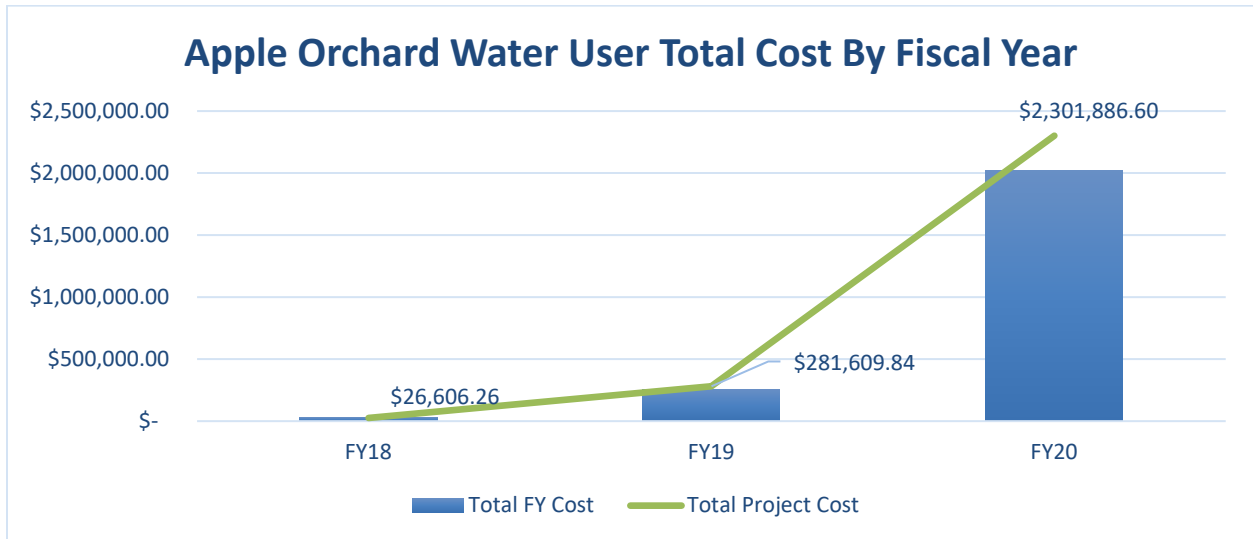
Project Description

This Project is in relation to the design and construction of a new water system to serve approximately 460 people in the Harvest Gold Subdivision.

Project Progress

The project is estimated to be 99% complete, with an anticipated completion by July 2020.

Total Budgeted Amount:	\$3,000,000	Estimated Start Date:	September 20, 2017
Expended Amount YTD:	2,301,886	Estimated Completion Date:	July 2020



BRIDGE 8130 (CR 5500)

Funding Source: Special Revenue Fund

Project Description

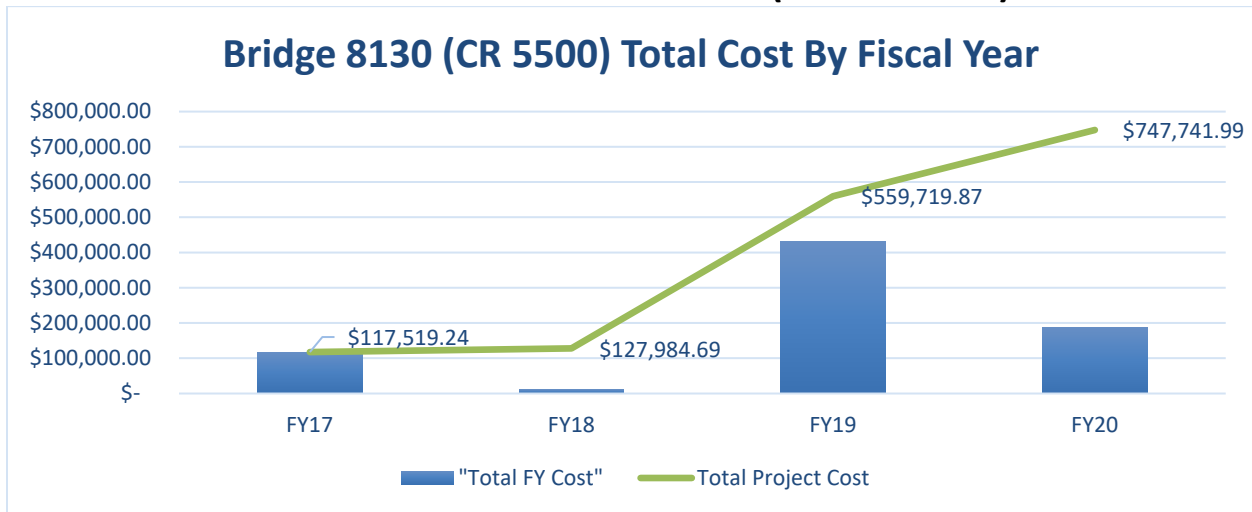
This project is in relation to the replacement of the existing bridge across the San Juan River on CR5500 in Lee Acres.

Project Progress

Project Design Phase is at 99%. Construction is anticipated to begin soon, with completion expected in Fall 2021.

Total Budgeted Amount:	\$5,000,000	Estimated Start Date:	August 3, 2017
Expended Amount YTD:	747,742	Estimated Completion Date:	November 2021

CURRENT CAPITAL PROJECTS (CONTINUED)



PINON HILLS CR3900

Funding Source: Federal Grants
Capital Replacement Fund

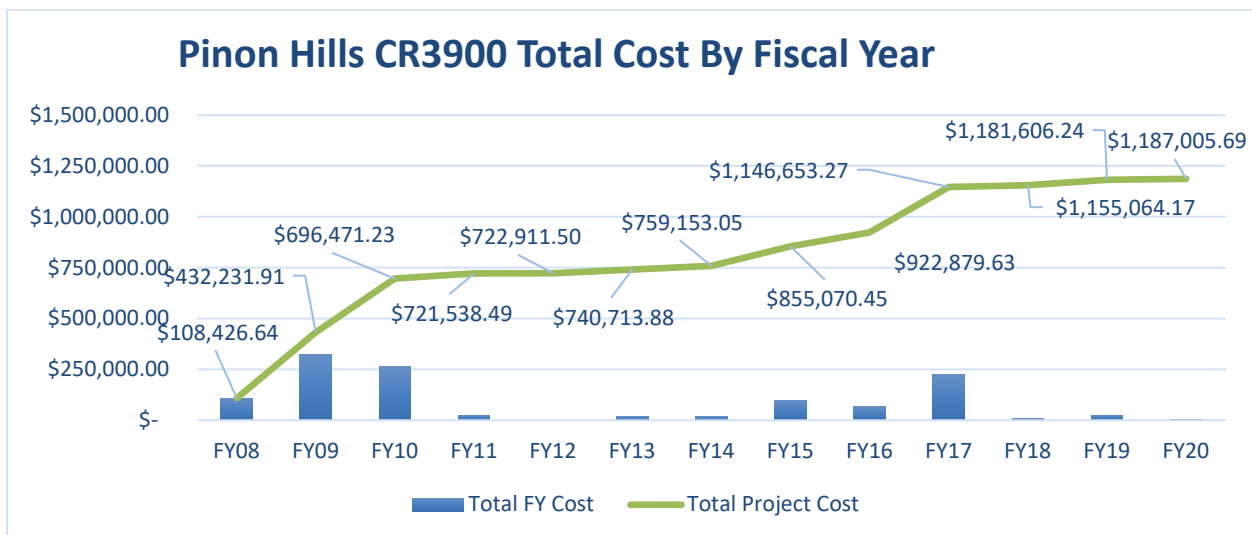
Project Description

This project is in relation to the Construction of a new roadway (1.56 miles) and widening and drainage improvements to the existing CR 3900 (0.55 miles) to connect CR 3000 and CR 390. The project is the County's portion of the Pinon Hills Boulevard extension which seeks to connect the existing Pinon Hills Boulevard as E Main Street in Farmington to Crouch Mesa.

Project Progress

This project is currently on hold as the City of Farmington is working on obtaining funding for their portion of the project.

Total Budgeted Amount:	\$8,388,000	Estimated Start Date:	March 12, 2008
Expended Amount YTD:	1,187,006	Estimated Completion Date:	Undetermined



CURRENT CAPITAL PROJECTS (CONTINUED)

PUBLIC WORKS RENOVATION

Funding Source: Capital Replacement Fund

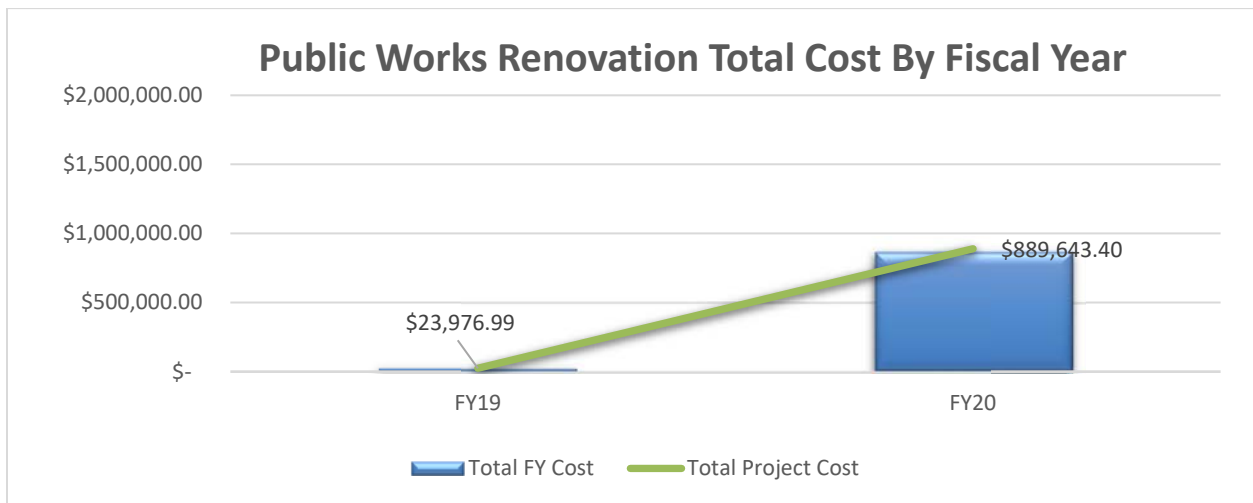
Project Description

This Project is in relation to the renovations at the San Juan County Public Works building.

Project Progress

Completion date is anticipated to be July 2020.

Total Budgeted Amount:	\$900,000	Estimated Start Date:	March, 2020
Expended Amount YTD:	889,643	Estimated Completion Date:	July 2020



KIRTLAND WALK PATH

Funding Source: Intergovernmental Grant Fund

Project Description

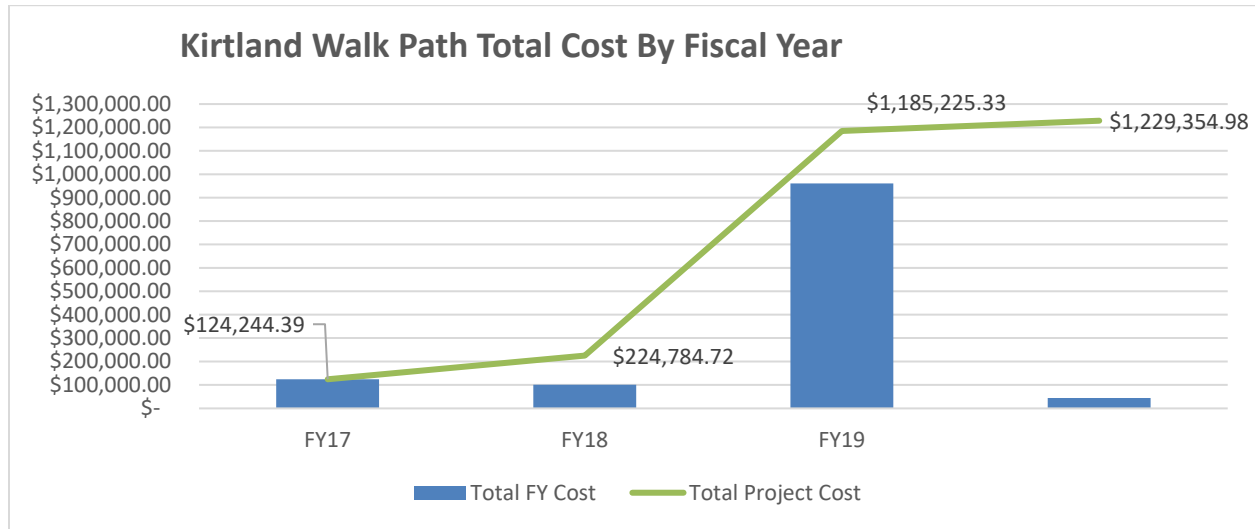
This project is in relation to an approximate 1 mile long multi-use path (pedestrian and bicycle) along County Roads 6100 and 6575 in the vicinity of Kirtland Middle and High Schools.

Project Progress

Phase II Design at 30%. Construction to begin Summer 2021.

Total Budgeted Amount:	\$1,200,000	Estimated Start Date:	December 28, 2016
Expended Amount YTD:	1,229,355	Estimated Completion Date:	August 2021

CURRENT CAPITAL PROJECTS (CONTINUED)



SAN JUAN MEDICAL CENTER CHILLER REPLACEMENT

Funding Source: Intergovernmental Grant Fund

Project Description

This project is in relation to the replacement of the Chiller at San Juan Medical Center.

Project Progress

The project is estimated to be completed by March 2021.

Total Budgeted Amount: \$1,315,000

Estimated Start Date: October 1, 2019

Expended Amount YTD: 778,815

Estimated Completion Date: March 2021

The San Juan Medical Center Chiller Replacement project was started in FY20

San Juan County Infrastructure Capital Improvement Plan (FY 2022-2026)

Capital Improvement Process:

The Infrastructure and Capital Improvement Plan (ICIP), as approved by the County Commission, is provided on an annual basis to the State of New Mexico Local Government Division and provides the following information: the entity’s planning process, goals, trends, inventory, five year project summary including project priority, description, budget, possible funding sources, operating expenses, and implementation schedule. In addition, San Juan County is required to earmark five capital projects for the Governor’s funding consideration during the legislative session. Input to the plan is normally garnered from two sources; however, input from citizens had to be cancelled due to the COVID pandemic. The second source was the staff’s five-year strategic budget forecasting plan.

Capital Requests	Year	Total Project Cost	Funding in Place	Request Amt.	Project Rank
Totah Subdivision Water and Wastewater System Improvements	2022	\$ 5,980,000		\$ 5,980,000	1
Radio Infrastructure Upgrades and Replacements	2022	\$ 2,000,000		\$ 2,000,000	2
Decommission Bridge # 8118 (5 mile bridge alternatives study)	2022	\$ 150,000		\$ 150,000	3
CR 3900 (Pinon Hills Extension Phase 3) - Right-of-way Phase and Acquisition	2022	\$ 900,000	\$ 450,000	\$ 450,000	4
ADA Improvements at County Facilities	2022	\$ 825,000	\$ 75,000	\$ 750,000	5
County Road Improvements - 2021	2022	\$ 1,000,000		\$ 1,000,000	
Cedar Hill Pedestrian Bridge Improvement	2022	\$ 500,000		\$ 500,000	
Replacement Fire Apparatus (Pumper/Tanker)	2022	\$ 500,000		\$ 500,000	
Sheriff's Office Helicopter Replacement	2022	\$ 2,500,000		\$ 2,500,000	
Senior Citizen Center Facility Improvements and Vehicles - Lower Valley & Blanco	2022	\$ 100,000		\$ 100,000	
SJRMC Cardiopulmonary Endoscopy Unit Renovations	2022	\$ 3,200,000		\$ 3,200,000	
Lee Acres Wastewater System (Phase 1)	2023	\$ 6,500,000		\$ 6,500,000	
Bridge Improvement - Bridge # 8111 - CR 3500 - Design and Construction	2023	\$ 1,500,000		\$ 1,500,000	
Bridge Improvement - Bridge # 3121 - CR 3000 - Design and Construct	2023	\$ 1,000,000		\$ 1,000,000	
Riverview Golf Course Irrigation System Waterline Replacement	2023	\$ 800,000		\$ 800,000	
Remodel of Flora Vista Fire Station #4	2023	\$ 250,000		\$ 250,000	
Replacement Fire Apparatus (Rescue Vehicle)	2023	\$ 250,000		\$ 250,000	
County Road Improvements - 2022	2023	\$ 1,000,000		\$ 1,000,000	
CR 3900 (Pinon Hills Extension Phase 3) - Final Design and Construction	2024	\$ 12,850,000		\$ 12,850,000	
Bridge Improvement- CR 6675 Bridge # 5722	2024	\$ 800,000		\$ 800,000	
McGee Park Lift Station Improvements	2024	\$ 280,000		\$ 280,000	



San Juan County Infrastructure Capital Improvement Plan (FY 2022-2026) (Continued)

Capital Requests	Year	Total Project Cost	Funding in Place	Request Amt.	Project Rank
Replacement Fire Apparatus (Engine at DZ Station)	2024	\$ 500,000		\$ 500,000	
Replacement Fire Apparatus (Engine at Cedar Hill Station)	2024	\$ 500,000		\$ 500,000	
County Road Improvements - 2023	2024	\$ 1,000,000		\$ 1,000,000	
Bridge Improvement CR 3500 - Bridge # 8111 - Construction	2025	\$ 1,300,000		\$ 1,300,000	
Replacement Fire Apparatus (Engine at Flora Vista Station/Wildland Team)	2025	\$ 400,000		\$ 400,000	
Replacement Fire Apparatus (Engine at Sullivan Road Station)	2025	\$ 500,000		\$ 500,000	
County Road Improvements - 2024	2025	\$ 1,000,000		\$ 1,000,000	
Bike Path from Farmington to Aztec	2025	\$ 500,000		\$ 500,000	
Community Mental Health Facility	2026	\$ 5,000,000		\$ 5,000,000	
McGee Park Coliseum Roof and Restrooms Upgrades	2026	\$ 1,500,000		\$ 1,500,000	
Replacement of Flora Vista Fire Station # 2 - Design and Construct New Station	2026	\$ 1,400,000		\$ 1,400,000	
County Road Improvements - 2025	2026	\$ 1,000,000		\$ 1,000,000	
Adult & Juvenile HVAC and Roof Projects	2026	\$ 3,600,000		\$ 3,600,000	

Jack L. Fortner
Chairman

Jim Crowley
Chairman Pro-Tem

GloJean Todacheene
Member

Michael Sullivan
Member

John T. Beckstead
Member



Mike Stark
County Manager

Jim Cox
Chief Financial & Strategy Officer

100 South Oliver Drive
Aztec, New Mexico 87410
Phone: (505) 334-4271 Fax: (505) 334-3168
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COUNTY OF SAN JUAN

Resolution No. 20-21-11

**A RESOLUTION
ADOPTING AN INFRASTRUCTURE CAPITAL IMPROVEMENT PLAN (ICIP)**

- WHEREAS,** the County of San Juan recognizes that the financing of public capital projects has become a major concern in New Mexico and nationally; and
- WHEREAS,** in times of scarce resources, it is necessary to find new financing mechanisms and maximize the use of existing resources; and
- WHEREAS,** systematic capital improvements planning is an effective tool for communities to define their development needs, establish priorities, and pursue concrete actions and strategies to achieve necessary project development; and
- WHEREAS,** this process contributes to local and regional efforts in project identification and selection in short- and long-range capital planning efforts.

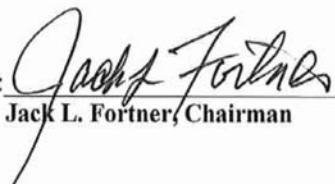
NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY OF SAN JUAN that:

1. The Board of San Juan County Commissioners hereby adopts the updated Five-Year Infrastructure Capital Improvements Plan for San Juan County, and
2. It is intended that the Plan be a working document and is the first of many steps toward improving rational, long-range capital planning, and budgeting for New Mexico's infrastructure.
3. This Resolution supersedes Resolution No. 19-20-11

PASSED, APPROVED, and ADOPTED by the governing body at its meeting of August 18, 2020.

San Juan County Commission



By: 
Jack L. Fortner, Chairman

DEBT OBLIGATIONS

Debt Policy – In considering whether to borrow, a reliable dedicated revenue source will be identified and designated to fund the debt service. Long-term debt will not be used to finance ongoing current operations and maintenance. The maturity date for any debt will not exceed the reasonable expected useful life of the asset or project. The County will meet its continuing disclosure undertaking responsibilities and maintain good relations with financial and bond rating agencies, following a policy of full and open disclosure on every financial report and bond prospectus. In accordance with NM state law the County can issue general obligation bonds up to 4% of the County’s taxable assessed property value. The County will not issue additional revenue bonds unless the debt service coverage ratios can be met. The County will follow its adopted policy and procedures when evaluating proposed industrial revenue bonds. All debt is reported in the Debt Service Fund.

Bond Ratings – To attain the lowest possible interest rates and ensure the largest market for its bonds, the County obtains a credit rating from one or more major rating services. The County strives to achieve high bond ratings, in order to keep interest rates low, and thus save the taxpayers money. The following table presents the ratings and definitions of Moody’s and Standard & Poor’s (S&P), the two rating agencies used by San Juan County.



MOODY’S	STANDARD & POOR’S*	DEFINITION
Aaa	AAA	Highest possible rating – principal and interest payments considered very secure.
Aa1/Aa2/Aa3	AA-/AA/AA+	High quality – differs from highest rating only in the degree of protection provided bondholders.
A1/A2/A3	A-/A/A+	Good ability to pay principal and interest although more susceptible to adverse effects due to changing conditions.
Baa1/Baa2/Baa3	BBB-/BBB/BBB+	Adequate ability to make principal and interest payments – adverse changes are more likely to affect the ability to pay service debt.

*Standard & Poor’s may use a + and – to signify a positive or negative gradation to the basic rating.

DEBT OBLIGATIONS (CONTINUED)

Current outstanding bonds issued by the County have received the following underlying ratings:

County Gross Receipts Tax Revenue Bonds				
Description	Issue Date	Original Amount	Moody's Rating	S & P Rating
GRT Revenue Bonds Series 2015A	03/25/2015	\$16,055,000	A2	A+
GRT Revenue Bonds Series 2015B	03/25/2015	\$17,840,000	A1	A+

On March 25, 2015, San Juan County issued GRT Refunding Revenue Bonds Series 2015A for \$16,055,000 and GRT Improvement Revenue Bonds Series 2015B for \$17,840,000. The Series 2015A Bonds are being issued to provide funds for refunding, refinancing, discharging and prepaying the San Juan County, New Mexico Subordinate GRT Revenue Refunding Bonds, Series 2005. The Series 2015B Bonds are being issued to provide funds for designing, constructing, purchasing, furnishing, equipping, rehabilitating, making additions and improvements to and renovating certain County capital projects. The Fire Department utilized 6.2M to renovate fire department substations including acquisition of equipment and real property and acquiring equipment and other personal property for other projects. The remaining amount will be used for road improvements, acquiring right of way or land for road and other projects, energy conservation improvements, county building improvements including parking improvements, and fiber optics improvements. As of the 2021 fiscal year, the County has remaining \$3.8 million 2015B funds available for continued capital projects. Each potential capital project is reviewed by the County's bond counsel and subsequently approved by the County Commission.



At the conclusion of the 2018 fiscal year, the County entered into a promissory note with the New Mexico Environment Department (NMED) in the amount of

\$672,925. The loan proceeds, in conjunction of a \$250,000 grant awarded by NMED, were utilized to plan, design, engineer and construct the Harper Valley wastewater plant decommissioning and lift station hookup project. The loan is to be repaid from fees collected from the Valley Water & Sanitation District.

DEBT OBLIGATIONS (CONTINUED)

Outstanding Debt Obligations – The following table represents the bonds and loans outstanding as of June 30, 2020 and the required principal and interest payments budgeted for FY21:

Debt Obligation	Principal Outstanding	Current Principal	Due Date	Interest
NMFA Loan 2017	\$8,405,000	925,000	6/14/2021	\$420,250
NMFA Loan 2012	2,820,000	920,000	5/31/2021	67,747
NMED Harper Valley Loan 2017	601,519	30,138	4/13/2021	7,218
GRT Revenue Bonds Series 2015A	9,605,000	1,455,000	6/14/2021	480,250
GRT Revenue Bonds Series 2015B	16,820,000	245,000	6/14/2021	734,473
	<u>\$38,251,519</u>	<u>3,575,138</u>		<u>\$1,709,938</u>

Pledged Revenue – San Juan County has pledged future revenues from gross receipts tax, 1st and 3rd 1/8th of 1% and hold harmless increments, to repay the above debt obligation. The gross receipts tax is a tax imposed on persons engaged in business in New Mexico for both tangibles and services. The County’s local option gross receipts taxes imposed are determined by the County Commission. Some local options also require a vote by the citizens as well. The County rate is currently 1.4375%, but it can go as high as 2.0625% if all local options were imposed. Pledged revenue is reported from actual cash receipts by fiscal year. The below chart displays the pledged revenue coverage for each type of bond issue for the last five fiscal years:

	2016	2017	2018	2019	2020
<u>Pledged Revenue</u>	\$ 17,066,434	14,741,537	15,927,052	14,492,220	14,468,968
<u>Debt Service</u>					
Principal	3,050,000	3,415,000	3,190,000	3,300,000	3,420,000
Interest	2,570,269	1,998,707	2,075,318	1,971,741	1,845,572
Reserve Fund	-	-	-	-	-
Total Debt Service	\$ 5,620,269	5,413,707	5,265,318	5,271,741	5,265,572
Coverage	3.04	2.72	3.02	2.75	2.75

DEBT OBLIGATIONS (CONTINUED)

Legal Debt Margin – The State of New Mexico Constitution, Article IX Sec. 13, limits the amount of general obligation indebtedness of the county’s taxable assessed valuation to 4%. The following chart illustrates the taxable assessed value of property for the last five fiscal years, along with the debt limit of 4% and the resulting debt margin. The County currently has no general obligation debt outstanding. San Juan County continues to have the 2nd lowest mil rate for all New Mexico Counties. The current operating millage for San Juan County is 8.50, with an additional 3.35 mils available. If implemented, the additional 3.35 mils could generate an additional \$12.13 million in revenues annually.



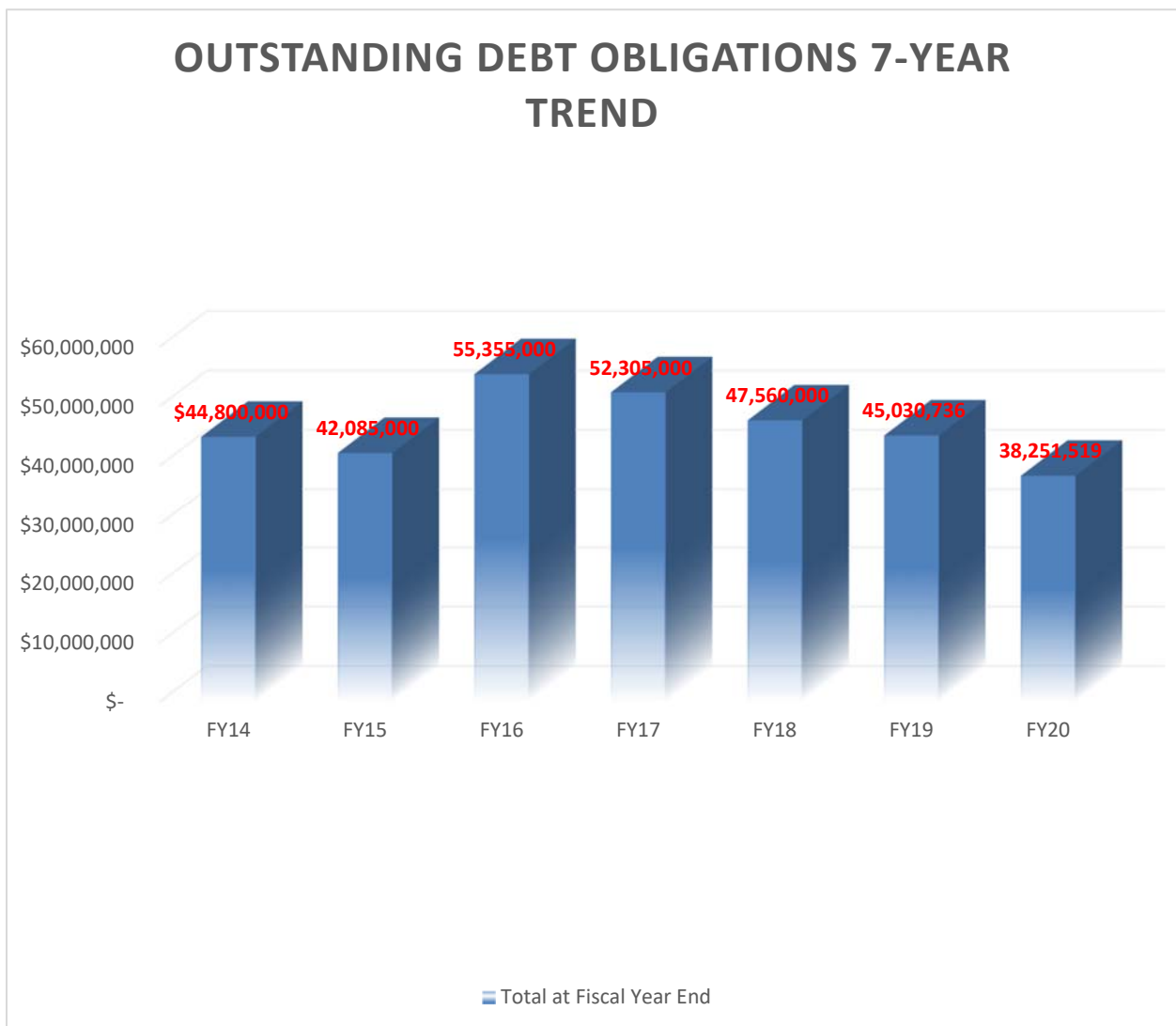
Fiscal Year	2016	2017	2018	2019	2020
Assessed Value of Property	\$ 3,633,984,075	\$ 3,540,376,687	\$ 3,634,808,236	\$ 3,814,098,088	\$3,621,318,780
Debt Limit, 4% of Assessed Value	145,359,363	141,615,067	145,392,329	152,563,924	144,852,751
Total net debt applicable to limit	-	-	-	-	-
Legal debt margin	145,359,363	141,615,067	145,392,329	152,563,924	144,852,751
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%

Conclusion – San Juan County’s pledged revenue source, gross receipts taxes, continue to provide adequate coverage for the outstanding debt that has been issued by the County. There are a number of limitations and restrictions for each bond and loan agreement, and to date, the County is in compliance with all significant limitations and restrictions. Continuing disclosure undertakings are submitted on an annual basis, and arbitrage rebate studies are ongoing. San Juan County strives to maintain a strong financial position by following the County’s debt policy as well as all of the approved County financial policies.



LONG TERM DEBT 7-YEAR HISTORICAL TREND

OUTSTANDING DEBT OBLIGATIONS 7-YEAR TREND							
	FY14	FY15	FY16	FY17	FY18	FY19	FY20
NMED Harper Valley Loan 2017	\$ -	-	-	-	660,736	631,300	601,519
NMFA Loan 2017	-	-	-	10,925,000	10,120,000	9,280,000	8,405,000
GRT Revenue Bond Series 2015A	-	16,055,000	14,895,000	13,645,000	12,350,000	11,010,000	9,605,000
GRT Revenue Bond Series 2015B	-	17,840,000	17,695,000	17,490,000	17,280,000	17,055,000	16,820,000
NMFA Loan 2012	7,800,000	7,240,000	6,375,000	5,500,000	4,620,000	3,725,000	2,820,000
GRT Revenue Bond Series 2008	15,075,000	14,220,000	13,340,000	-	-	-	-
GRT Revenue Bond Series 2005	19,210,000	-	-	-	-	-	-
Hospital GRT Revenue Bond Series 2004	-	-	-	-	-	-	-
Total	\$ 42,085,000	55,355,000	52,305,000	47,560,000	45,030,736	41,701,300	38,251,519





SCHEDULES & SUMMARIES



Photo by W. Dean Howard Photography

DEAN HOWARD PHOTOGRAPHY





Jack L. Fortner
Chairman

Jim Crowley
Chairman Pro-Tem

GloJean Todacheene
Member

Michael Sullivan
Member

John T. Beckstead
Member



Mike Stark
County Manager

Fran Fillerup
County Administrative Officer

Jim Cox
Chief Financial & Strategy Officer

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**STATE OF NEW MEXICO
SAN JUAN COUNTY
RESOLUTION NUMBER 20-21-07**

FISCAL YEAR 2021 FINAL BUDGET ADOPTION

WHEREAS, the governing Body in and for the County of San Juan, State of New Mexico, has developed a final budget for the Fiscal Year 2021, and

WHEREAS, said budget was developed on the basis of need and through cooperation with all user departments, elected officials and other department supervisors, and

WHEREAS, it is the opinion of this Board that the proposed final budget meets the requirements of the County as currently determined for the Fiscal Year 2021

NOW, THEREFORE, BE IT RESOLVED, that the following restrictions are placed on the final budget for Fiscal Year 2021:

1. All funds appropriated in the FY2021 final budget are subject to all existing and approved County policies and regulations as of July 1, 2020.
2. Transfers from one budgeted line item to another shall not be made without the prior approval of the Board.
3. Cash collected from the County's unrestricted gross receipts tax increments and, herein, a portion budgeted as a transfer to certain special revenue funds shall be considered committed fund balance for financial reporting purposes for any remaining balance within that fund at fiscal year-end.

THEREFORE, BE IT FURTHER RESOLVED, that the Board of County Commissioners of San Juan County, State of New Mexico adopts the FY2021 final budget including the financial policies, with the restrictions set forth above, and respectfully requests approval from the Department of Finance and Administration, Local Government Division.

PASSED, APPROVED, ADOPTED, AND SIGNED THIS 28th DAY OF JULY, 2020.

ATTEST:

**BOARD OF COUNTY COMMISSIONERS
SAN JUAN COUNTY, NEW MEXICO**

Tanya Shelby
TANYA SHELBY, COUNTY CLERK
Chief Deputy Clerk

Jack L. Fortner
JACK L. FORTNER, CHAIRMAN

Department of Finance and Administration
Local Government Division
Budget Recapitulation
(CENTS ROUNDED TO NEAREST DOLLAR)

County/Municipality:
SAN JUAN COUNTY

Fiscal Year



Mill Rate - 8.5

(A) PROPERTY TAX CATEGORY	(B) ACCOUNT NUMBER	(C) VALUATIONS	(D) OPERATING TAX RATE	(E) TOTAL PRODUCTION	3/12 Required Reserves	\$	7,408,647
RESIDENTIAL	310-1500	\$ 1,519,473,466	0.006936	\$ 10,539,068	Balance Over/(Under)		
NON-RESIDENTIAL	310-1500	1,659,195,819	0.00850	14,103,164	Required Reserves	\$	28,165
OIL & GAS PRODUCTION	320-2100	363,818,126	0.00850	3,092,454	Budget @ 8.5 MILS		
OIL & GAS EQUIPMENT	320-2110	78,955,979	0.00850	671,126			
TOTAL VALUATION		\$ 3,621,443,390	TOTAL PRODUCTION	\$ 28,405,812			

(F) Fund Title	(G.1) County Fund Number	(G.2) DFA Fund Number	(H) Unaudited Beginning Cash Balance	(I) Budgeted Fund Revenues	(J) Budgeted Operating Transfer	(K) Budgeted Fund Expenditures	(L) Estimated Ending Fund Cash Balance	(M) Local Non-Budgeted Reserve Requirements
GENERAL FUND	100	11000	\$ 14,884,598	53,384,691	(31,197,890)	29,634,587	7,436,812	7,408,647
APPRAISAL FEE FUND	101	20300	581,932	800,000	-	986,339	395,593	
ROAD FUND	102	20400	514,488	2,661,000	2,866,617	5,577,105	465,000	464,759
HEALTH CARE ASSISTANCE FUND	103	22000	5,290,570	3,343,209	(16,065)	5,635,338	2,982,376	
RISK MANAGEMENT FUND	104	29900	1,001,897	86,500	2,474,363	2,562,760	1,000,000	
MAJOR MEDICAL FUND (group insurance)	105	29900	1,406,430	7,523,000	-	8,194,624	734,806	
CORRECTIONS FUND	201	20100	-	1,758,000	14,296,745	16,054,745	-	
ENVIRONMENTAL - SOLID WASTE	202	20200	-	891,860	1,281,540	2,173,400	-	
COMMUNICATIONS / EMS GRT FUND	204	22700	5,635,840	5,016,563	(8,630,228)	133,150	1,889,025	
AMBULANCE FUND	205	29900	500,948	4,000	3,959,011	3,963,959	500,000	
EMERGENCY MEDICAL SERVICES FUND	206	20600	26,509	74,180	-	74,180	26,509	
COMMUNICATIONS AUTHORITY	207	20700	500,949	28,300	4,472,564	4,501,813	500,000	
FARM & RANGE FUND	208	20800	198,900	15,000	-	15,000	198,900	
STATE FIRE FUNDS	209	20900	1,576,603	2,370,403	-	2,921,465	1,025,541	
LAW ENFORCEMENT PROTECTION FUND	211	21100	1,001	87,600	-	88,601	-	
CRIMINAL JUSTICE TRAINING AUTHORITY	212	29900	194,939	260,430	-	260,895	194,474	
GOLF COURSE FUND	216	29900	-	660,763	443,045	1,103,808	-	
INTERGOVERNMENTAL GRANTS	218	21800	4,206,253	10,143,055	335,543	13,388,584	1,296,267	
SENIOR CITIZENS	219	21900	-	213,733	26,015	239,748	-	
FIRE EXCISE TAX FUND	222	22200	1,074,571	2,383,320	481,674	3,585,527	354,038	
ALTERNATIVE SENTENCING	223	22300	805,654	2,850,060	-	3,084,798	570,916	
CLERK RECORDING EQUIPMENT FEE	225	22500	460,076	94,500	-	117,053	437,523	
SJC HOUSING AUTHORITY	292	29900	173,854	1,322,912	-	1,324,327	172,439	
WATER RESERVE	293	29900	7,009,997	1,797,157	(1,884,154)	-	6,923,000	
SAN JUAN WATER COMMISSION	294	29900	500,949	48,984	1,802,578	1,766,636	585,875	
GROSS RECEIPTS TAX RESERVE	295	29900	937,003	-	(937,003)	-	-	
JUVENILE SERVICES FUND	296	29900	-	481,500	2,966,383	3,447,883	-	
C.D.B.G. PROJECTS FUND	310	30200	-	-	-	-	-	
COMMUNICATIONS AUTHORITY CAPITAL	312	39900	313,947	-	-	-	313,947	
HOSPITAL CONSTRUCTION PROJECT	313	30500	-	-	-	-	-	
CAPITAL REPLACEMENT FUND	316	39900	-	-	3,550,024	3,550,024	-	
CAPITAL REPLACEMENT RESERVE	318	39900	1,252,964	10,000	(502,901)	-	760,063	
ROAD CONSTRUCTION FUND	321	30400	-	-	-	-	-	
GRT REVENUE BOND SERIES 2015	322	30100	4,331,279	50,000	(908,562)	3,385,089	87,628	
ERP PROJECT	323	30100	-	-	-	-	-	
DEBT SERVICE	410	40200	210,314	-	5,120,701	5,248,260	82,755	
GRAND TOTAL			\$ 53,592,465	98,360,720	-	123,019,698	28,933,487	7,873,406



**SAN JUAN COUNTY, NEW MEXICO
 ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
 LAST TEN FISCAL YEARS**

Fiscal Year Ended June 30	Real Property		Personal Property		
	Residential Property	Non-Residential Property	Non-Agricultural	Agricultural	Other
2011	1,253,385,595	1,792,552,839	123,120,649	**	1,434,122
2012	1,299,127,218	1,838,867,739	104,958,212	**	1,461,342
2013	1,348,827,263	1,813,146,844	112,925,580	**	1,529,616
2014	1,390,807,512	1,779,807,201	109,034,725	**	1,504,476
2015	1,431,570,366	1,882,146,032	107,914,020	**	2,378,336
2016	1,466,073,002	1,977,212,412	110,908,455	**	2,292,185
2017	1,503,122,233	1,924,928,853	110,703,969	**	2,006,808
2018	1,533,485,335	2,003,428,848	108,437,576	**	1,675,392
2019	1,542,141,280	1,990,648,176	85,135,266	**	1,545,738
2020	1,564,891,204	1,964,341,270	88,908,312	**	1,363,189
				Taxable Assessed	
				Value as a	
				Percentage of	
				Actual Value	
Fiscal Year Ended June 30	Total Residential Direct Tax Rate	Total Nonresidential Direct Tax Rate	Estimated Actual Value	Percentage of Actual Value	
2011	6.425	8.500	11,257,530,483	33.3%	
2012	6.267	8.500	11,980,826,874	33.3%	
2013	6.326	8.500	12,203,758,967	33.3%	
2014	6.310	8.500	10,971,381,967	33.3%	
2015	6.231	8.500	11,110,391,526	33.3%	
2016	6.231	8.500	11,926,487,916	33.3%	
2017	6.529	8.500	10,912,865,090	33.3%	
2018	6.545	8.500	10,631,761,823	33.3%	
2019	6.700	8.500	10,915,340,048	33.3%	
2020	6.936	8.500	11,453,748,012	33.3%	

(1) Taxable assessed values are established by the San Juan County Assessor for locally assessed property, and by the State of New Mexico Taxation and Revenue Department, Audit and Compliance Division (oil and gas equipment and production), and Property Tax Division (state assessed property). The last reappraisal for locally assessed property occurred in 2017.

Note: Total taxable assessed value is calculated as 1/3rd of estimated actual value. For additional information, refer to Note 4 - Property Taxes in the Notes to Financial Statements.

**Starting in Tax Year 2011 the Personal Property - Non-Residential Agriculture will be included in the Non-Agriculture total per the Assessor's Office

Oil & Gas				Total Taxable
Production	Equipment	Less: Tax- Exempt Property	Adjustment For Protested Taxes	Assessed Value (1)
800,662,132	157,091,104	301,183,891	(78,304,899)	3,748,757,651
927,738,572	188,409,438	334,701,265	(36,245,907)	3,989,615,349
973,295,757	191,541,251	357,476,422	(19,938,153)	4,063,851,736
617,524,176	122,603,907	408,637,923	40,826,121	3,653,470,195
688,792,987	138,372,909	408,727,625	(142,686,647)	3,699,760,378
809,315,876	161,542,839	411,393,777	(144,430,516)	3,971,520,476
418,398,768	83,657,942	422,186,450	13,351,952	3,633,984,075
350,503,791	71,659,291	428,361,202	(100,452,344)	3,540,376,687
458,556,436	106,741,785	440,536,288	(109,424,157)	3,634,808,236
517,200,322	119,341,120	450,778,420	8,831,091	3,814,098,088

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**SAN JUAN COUNTY, NEW MEXICO
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS**

Fiscal Year	Taxes Levied for the Fiscal Year (Original Levy)		Collected within the Fiscal Year of the Levy			Total Collections to Date		
	Levy	Adjustments	Total Adjusted Levy	Amount	Percentage of Original Levy	Collections in Subsequent Years	Amount	Percentage of Adjusted Levy
2011	66,583,480	1,160,157	67,743,637	64,766,432	97.27%	2,965,506	67,731,938	99.98%
2012	68,420,052	514,138	68,934,190	66,897,199	97.77%	2,031,897	68,929,096	99.99%
2013	69,282,296	1,136,051	70,418,347	68,049,597	98.22%	2,360,376	70,409,973	99.99%
2014	71,655,257	1,719,622	73,374,879	70,753,818	98.74%	2,602,507	73,356,325	99.97%
2015	68,749,770	2,171,809	70,921,578	68,545,196	99.70%	2,337,959	70,883,155	99.95%
2016	73,993,688	1,531,077	75,524,764	72,269,305	97.67%	3,012,134	75,281,440	99.68%
2017	79,091,914	(245,895)	78,846,019	76,104,786	96.22%	2,525,156	78,629,942	99.73%
2018	78,294,097	1,770,978	80,065,075	77,869,742	99.46%	1,757,722	79,627,464	99.45%
2019	79,278,051	1,717,209	80,995,260	78,256,697	98.71%	1,658,432	79,915,129	98.67%
2020	80,967,813	252,230	81,220,044	78,418,331	96.85%	(0)	78,418,331	96.55%

Source: San Juan County Treasurer's Office, prepared by San Juan County Finance Department.



**SAN JUAN COUNTY, NEW MEXICO
RESIDENTIAL PROPERTY TAX RATES
LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
<u>Direct Rate</u>				
San Juan County				
Operating Millage	6.425	6.267	6.326	6.310
Debt Service Millage	0.000	0.000	0.000	0.000
Total County Millage	6.425	6.267	6.326	6.310
<u>Overlapping Rates</u>				
City of Bloomfield				
Operating Millage	5.017	4.881	4.906	4.882
Debt Service Millage	2.180	2.254	2.099	2.094
Total City Millage	7.197	7.135	7.005	6.976
City of Aztec				
Operating Millage	4.663	4.555	4.587	4.571
Debt Service Millage	0.000	0.000	0.000	0.000
Total City Millage	4.663	4.555	4.587	4.571
City of Farmington				
Operating Millage	1.457	1.419	1.431	1.426
Debt Service Millage	0.000	0.000	0.000	0.000
Total City Millage	1.457	1.419	1.431	1.426
Town of Kirtland*				
Operating Millage	0.000	0.000	0.000	0.000
Debt Service Millage	0.000	0.000	0.000	0.000
Total Town Millage	0.000	0.000	0.000	0.000
Aztec Schools				
Operating Millage	2.185	2.131	2.149	2.149
Debt Service Millage	4.640	4.567	6.517	8.448
Total School Millage	6.825	6.698	8.666	10.597
Bloomfield Schools				
Operating Millage	2.192	2.135	2.155	2.298
Debt Service Millage	5.386	6.246	6.752	9.005
Total School Millage	7.578	8.381	8.907	11.303
Farmington Schools				
Operating Millage	4.608	4.644	4.552	3.986
Debt Service Millage	5.065	4.976	5.199	5.760
Total School Millage	9.673	9.620	9.751	9.746
Consolidated Schools				
Operating Millage	2.304	2.245	2.258	2.332
Debt Service Millage	6.840	6.837	6.828	6.818
Total School Millage	9.144	9.082	9.086	9.150
San Juan College				
Operating Millage	3.212	3.133	3.162	3.154
Debt Service Millage	0.600	0.600	0.420	0.600
Total School Millage	3.812	3.733	3.582	3.754
State of New Mexico				
Operating Millage	0.000	0.000	0.000	0.000
Debt Service Millage	1.530	1.362	1.360	1.360
Total School Millage	1.530	1.362	1.360	1.360

Note: The San Juan County Commission can impose a maximum of 11.85 mills for operating purposes. The yield control formula provides that no operating tax rate established by the Department of Finance and Administration, Department of Education and Commission on Higher Education on residential and nonresidential property by governmental unit shall produce revenue in excess of 5% from one year to the next solely as a consequence of property reappraisal.

* Kirtland became a municipality effective July 1, 2015

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
6.231	6.231	6.529	6.545	6.700	6.936
0.000	0.000	0.000	0.000	0.000	0.000
6.231	6.231	6.529	6.545	6.700	6.936
4.804	4.762	4.713	4.727	4.841	4.980
1.191	0.971	0.872	0.900	0.807	0.996
5.995	5.733	5.585	5.627	5.648	5.976
4.481	4.444	4.385	4.391	4.475	4.673
0.000	0.000	0.000	0.000	0.000	0.000
4.481	4.444	4.385	4.391	4.475	4.673
1.407	1.410	1.392	1.394	1.425	1.473
0.000	0.000	0.000	0.000	0.000	0.000
1.407	1.410	1.392	1.394	1.425	1.473
0.000	0.000	0.000	0.000	0.000	0.000
0.000	0.000	0.000	0.000	0.000	0.000
0.000	0.000	0.000	0.000	0.000	0.000
2.122	2.107	2.082	2.085	2.132	2.157
6.676	8.393	10.764	10.227	10.192	10.227
8.798	10.500	12.846	12.312	12.324	12.384
2.274	2.261	2.243	2.255	2.301	2.312
7.337	8.367	8.999	8.950	9.790	9.789
9.611	10.628	11.242	11.205	12.091	12.101
2.290	2.297	2.270	2.276	2.327	2.839
7.431	7.439	7.421	7.447	7.446	6.943
9.721	9.736	9.691	9.723	9.773	9.782
2.309	2.312	2.500	2.487	2.500	2.500
6.818	6.818	6.821	6.823	6.816	6.816
9.127	9.130	9.321	9.310	9.316	9.316
3.114	3.114	3.263	3.314	3.392	3.512
0.600	0.600	0.600	0.600	0.600	0.600
3.714	3.714	3.863	3.914	3.992	4.112
0.000	0.000	0.000	0.000	0.000	0.000
1.360	1.360	1.360	1.360	1.360	1.360
1.360	1.360	1.360	1.360	1.360	1.360



**SAN JUAN COUNTY, NEW MEXICO
NONRESIDENTIAL PROPERTY TAX RATES
LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
<u>Direct Rate</u>				
San Juan County				
Operating Millage	8.500	8.500	8.500	8.500
Debt Service Millage	0.000	0.000	0.000	0.000
Total County Millage	8.500	8.500	8.500	8.500
<u>Overlapping Rates</u>				
City of Bloomfield				
Operating Millage	5.993	6.527	6.865	6.984
Debt Service Millage	2.180	2.254	2.099	2.094
Total City Millage	8.173	8.781	8.964	9.078
City of Aztec				
Operating Millage	5.817	5.941	6.509	6.873
Debt Service Millage	0.000	0.000	0.000	0.000
Total City Millage	5.817	5.941	6.509	6.873
City of Farmington				
Operating Millage	1.950	2.128	2.225	2.225
Debt Service Millage	0.000	0.000	0.000	0.000
Total City Millage	1.950	2.128	2.225	2.225
Town of Kirtland*				
Operating Millage	0.000	0.000	0.000	0.000
Debt Service Millage	0.000	0.000	0.000	0.000
Total Town Millage	0.000	0.000	0.000	0.000
Aztec Schools				
Operating Millage	2.495	2.500	2.500	2.500
Debt Service Millage	4.640	4.567	6.517	8.448
Total School Millage	7.135	7.067	9.017	10.948
Bloomfield Schools				
Operating Millage	2.500	2.500	2.500	2.500
Debt Service Millage	5.386	6.246	6.752	9.005
Total School Millage	7.886	8.746	9.252	11.505
Farmington Schools				
Operating Millage	4.856	4.947	4.725	4.166
Debt Service Millage	5.065	4.976	5.199	5.760
Total School Millage	9.921	9.923	9.924	9.926
Consolidated Schools				
Operating Millage	2.500	2.500	2.500	2.500
Debt Service Millage	6.840	6.837	6.828	6.818
Total School Millage	9.340	9.337	9.328	9.318
San Juan College				
Operating Millage	4.500	4.500	4.500	4.500
Debt Service Millage	0.600	0.600	0.420	0.600
Total School Millage	5.100	5.100	4.920	5.100
State of New Mexico				
Operating Millage	0.000	0.000	0.000	0.000
Debt Service Millage	1.530	1.362	1.360	1.360
Total School Millage	1.530	1.362	1.360	1.360

Note: The San Juan County Commission can impose a maximum of 11.85 mills for operating purposes. The yield control formula provides that no operating tax rate established by the Department of Finance and Administration, Department of Education and Commission on Higher Education on residential and nonresidential property by governmental unit shall produce revenue in excess of 5% from one year to the next solely as a consequence of property reappraisal.

* Kirtland became a municipality effective July 1, 2015

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
8.500	8.500	8.500	8.500	8.500	8.500
0.000	0.000	0.000	0.000	0.000	0.000
<u>8.500</u>	<u>8.500</u>	<u>8.500</u>	<u>8.500</u>	<u>8.500</u>	<u>8.500</u>
7.000	6.928	6.622	7.000	7.000	7.000
1.191	0.971	0.872	0.900	0.807	0.996
<u>8.191</u>	<u>7.899</u>	<u>7.494</u>	<u>7.900</u>	<u>7.807</u>	<u>7.996</u>
6.873	6.868	6.873	6.873	6.873	6.600
0.000	0.000	0.000	0.000	0.000	0.000
<u>6.873</u>	<u>6.868</u>	<u>6.873</u>	<u>6.873</u>	<u>6.873</u>	<u>6.600</u>
2.225	2.225	2.209	2.218	2.225	2.225
0.000	0.000	0.000	0.000	0.000	0.000
<u>2.225</u>	<u>2.225</u>	<u>2.209</u>	<u>2.218</u>	<u>2.225</u>	<u>2.225</u>
0.000	0.000	0.000	0.000	0.000	0.000
0.000	0.000	0.000	0.000	0.000	0.000
<u>0.000</u>	<u>0.000</u>	<u>0.000</u>	<u>0.000</u>	<u>0.000</u>	<u>0.000</u>
2.500	2.500	2.500	2.500	2.500	2.386
6.676	8.393	10.764	10.227	10.192	10.227
<u>9.176</u>	<u>10.893</u>	<u>13.264</u>	<u>12.727</u>	<u>12.692</u>	<u>12.613</u>
2.500	2.500	2.500	2.500	2.500	2.500
7.337	8.367	8.999	8.950	9.790	9.789
<u>9.837</u>	<u>10.867</u>	<u>11.499</u>	<u>11.450</u>	<u>12.290</u>	<u>12.289</u>
2.500	2.500	2.500	2.500	2.500	3.000
7.431	7.439	7.421	7.447	7.446	6.943
<u>9.931</u>	<u>9.939</u>	<u>9.921</u>	<u>9.947</u>	<u>9.946</u>	<u>9.943</u>
2.500	2.500	2.500	2.500	2.500	2.500
6.818	6.818	6.821	6.823	6.816	6.816
<u>9.318</u>	<u>9.318</u>	<u>9.321</u>	<u>9.323</u>	<u>9.316</u>	<u>9.316</u>
4.500	4.500	4.500	4.500	4.500	4.500
0.600	0.600	0.600	0.600	0.600	0.600
<u>5.100</u>	<u>5.100</u>	<u>5.100</u>	<u>5.100</u>	<u>5.100</u>	<u>5.100</u>
0.000	0.000	0.000	0.000	0.000	0.000
1.360	1.360	1.360	1.360	1.360	1.360
<u>1.360</u>	<u>1.360</u>	<u>1.360</u>	<u>1.360</u>	<u>1.360</u>	<u>1.360</u>



**SAN JUAN COUNTY, NEW MEXICO
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO**

Taxpayer	2020			2011		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Arizona Public Service Co.	\$ 376,611,615	1	9.9%	\$ 80,451,245	4	2.1%
Public Service Co. of New Mexico	190,890,418	2	5.0%	178,872,029	1	4.8%
Harvest Four Corners LLC	75,777,823	3	2.0%			
Enterprise Field Service LLC	62,380,238	4	1.6%	70,224,952	7	1.9%
Farmington, City of	30,917,229	5	0.8%			
Salt River Project AG IMP and Power Dist	29,546,004	6	0.8%			
Hilcorp San Juan LP	29,430,721	7	0.8%			
El Paso Natural Gas Co	27,409,554	8	0.7%	46,059,584	9	1.2%
Mid-America Pipeline Co LLC	25,424,157	9	0.7%			
Westmorland San Juan Mining LLC	20,085,210	10	0.5%			
BHP Navajo Coal Co				91,286,657	2	2.4%
Tucson Electric Power Co				80,610,245	3	2.2%
Williams Four Corners LLC				72,516,698	5	1.9%
San Juan Coal Co				71,580,276	6	1.9%
Southern California Edison Co				53,044,939	8	1.4%
Transwestern Pipeline Co				34,263,333	10	0.9%
Totals	\$ 868,472,969		22.8%	\$ 778,909,958		20.7%

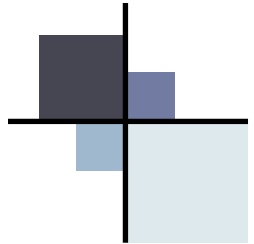
Source: San Juan County Assessor's Office

SAN JUAN COUNTY, NEW MEXICO
GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

Fiscal Year	Property Tax	Gross Receipts Tax	Gas/Motor Vehicle Tax	Franchise Tax	Oil & Gas Tax	Cigarette Tax	Total Taxes
2011	22,548,664	34,451,419	1,756,470	1,654,368	8,937,100	1,583	69,349,604
2012	23,330,074	37,453,608	1,877,940	1,691,234	9,480,043	14	73,832,913
2013	23,044,567	35,368,570	1,978,015	1,557,371	6,689,966	-	68,638,489
2014	23,469,526	35,174,675	2,014,338	1,780,304	7,575,606	-	70,014,449
2015	22,882,098	40,715,728	2,107,049	1,797,121	7,039,303	-	74,541,299
2016	23,310,212	41,714,064	1,303,011	1,783,838	5,313,530	-	73,424,655
2017	25,035,339	36,878,593	1,244,495	1,557,524	4,977,124	-	69,693,075
2018	25,262,536	38,093,924	1,249,676	1,429,970	5,468,676	-	71,504,782
2019	25,749,227	36,362,657	1,238,379	1,462,145	6,040,156	-	70,852,564
2020	25,629,026	38,336,166	1,143,558	1,536,885	4,280,705	-	70,926,340
Percent Change 2011-2020	13.66%	11.28%	-34.89%	-7.10%	-52.10%	-100.00%	2.27%



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**SAN JUAN COUNTY, NEW MEXICO
DIRECT AND OVERLAPPING GROSS RECEIPT TAX RATES
LAST TEN FISCAL YEARS**

SAN JUAN COUNTY (SJC)

Fiscal Year	State GRT	County Direct Rate	County Unincorporated Rate	Total SJC GRT
2011	5.1250%	0.8125%	0.3750%	6.3125%
2012	5.1250%	0.8125%	0.3750%	6.3125%
2013	5.1250%	0.8125%	0.3750%	6.3125%
2014	5.1250%	0.8750%	0.3750%	6.3750%
2015*	5.1250%	1.0625%	0.3750%	6.5625%
2016**	5.1250%	1.0625%	0.3750%	6.5625%
2017	5.1250%	1.0625%	0.3750%	6.5625%
2018	5.1250%	1.0625%	0.3750%	6.5625%
2019	5.1250%	1.0625%	0.3750%	6.5625%
2020	5.1250%	1.0625%	0.3750%	6.5625%

CITY OF AZTEC (COA)

Fiscal Year	State GRT	COA Share of State GRT	COA Direct Rate	San Juan County	Total COA GRT
2011	3.9000%	1.2250%	1.8125%	0.8125%	7.7500%
2012	3.9000%	1.2250%	1.8125%	0.8125%	7.7500%
2013	3.9000%	1.2250%	1.8125%	0.8125%	7.7500%
2014	3.9000%	1.2250%	1.8125%	0.8750%	7.8125%
2015*	3.9000%	1.2250%	1.8125%	1.0625%	8.0000%
2016**	3.9000%	1.2250%	1.8125%	1.0625%	8.0000%
2017	3.9000%	1.2250%	1.8125%	1.0625%	8.0000%
2018	3.9000%	1.2250%	1.8125%	1.0625%	8.0000%
2019	3.9000%	1.2250%	2.0625%	1.0625%	8.2500%
2020	3.9000%	1.2250%	2.0625%	1.0625%	8.2500%

VALLEY WATER & SANITATION DISTRICT (55) (V/W SAN)

Fiscal Year	State GRT	V/W SAN Share of State GRT	V/W SAN Direct Rate	San Juan County	Total V/W SAN GRT
2011	3.9000%	1.2250%	0.0000%	1.4375%	6.5625%
2012	3.9000%	1.2250%	0.0000%	1.4375%	6.5625%
2013	3.9000%	1.2250%	0.0000%	1.4375%	6.5625%
2014	3.9000%	1.2250%	0.0000%	1.5000%	6.6250%
2015*	3.9000%	1.2250%	0.0000%	1.6875%	6.8125%
2016**	3.9000%	1.2250%	0.0000%	1.6875%	6.8125%
2017	3.9000%	1.2250%	0.0000%	1.6875%	6.8125%
2018	3.9000%	1.2250%	0.0000%	1.6875%	6.8125%
2019	3.9000%	1.2250%	0.0000%	1.6875%	6.8125%
2020	3.9000%	1.2250%	0.0000%	1.6875%	6.8125%

VALLEY WATER & SANITATION DISTRICT (TOWN OF KIRTLAND)***

Fiscal Year	State GRT	V/W TOK Share of State GRT	V/W TOK Direct Rate	San Juan County	Total V/W TOK GRT
2011	-	-	-	-	-
2012	-	-	-	-	-
2013	-	-	-	-	-
2014	-	-	-	-	-
2015	-	-	-	-	-
2016**	3.9000%	1.2250%	0.2500%	1.3125%	6.6875%
2017	3.9000%	1.2250%	0.2500%	1.3125%	6.6875%
2018	3.9000%	1.2250%	0.4375%	1.3125%	6.8750%
2019	3.9000%	1.2250%	0.4375%	1.3125%	6.8750%
2020	3.9000%	1.2250%	0.4375%	1.3125%	6.8750%

CITY OF FARMINGTON (COF)

Fiscal Year	State GRT	COF Share of State GRT	COF Direct Rate	San Juan County	Total COF GRT
2011	3.9000%	1.2250%	1.1875%	0.8125%	7.1250%
2012	3.9000%	1.2250%	1.1875%	0.8125%	7.1250%
2013	3.9000%	1.2250%	1.1875%	0.8125%	7.1250%
2014	3.9000%	1.2250%	1.1875%	0.8750%	7.1875%
2015*	3.9000%	1.2250%	1.1875%	1.0625%	7.3750%
2016**	3.9000%	1.2250%	1.4375%	1.0625%	7.6250%
2017	3.9000%	1.2250%	1.4375%	1.0625%	7.6250%
2018	3.9000%	1.2250%	1.4375%	1.0625%	7.6250%
2019	3.9000%	1.2250%	2.0625%	1.0625%	8.2500%
2020	3.9000%	1.2250%	2.0625%	1.0625%	8.2500%

CITY OF BLOOMFIELD (COB)

Fiscal Year	State GRT	COB Share of State GRT	COB Direct Rate	San Juan County	Total COB GRT
2011	3.9000%	1.2250%	1.7500%	0.8125%	7.6875%
2012	3.9000%	1.2250%	1.7500%	0.8125%	7.6875%
2013	3.9000%	1.2250%	1.7500%	0.8125%	7.6875%
2014	3.9000%	1.2250%	1.7500%	0.8750%	7.7500%
2015*	3.9000%	1.2250%	1.7500%	1.0625%	7.9375%
2016**	3.9000%	1.2250%	1.7500%	1.0625%	7.9375%
2017	3.9000%	1.2250%	2.0000%	1.0625%	8.1875%
2018	3.9000%	1.2250%	2.0000%	1.0625%	8.1875%
2019	3.9000%	1.2250%	2.0000%	1.0625%	8.1875%
2020	3.9000%	1.2250%	2.0000%	1.0625%	8.1875%

TOWN OF KIRTLAND (TOK)***

Fiscal Year	State GRT	TOK Share of State GRT	TOK Direct Rate	San Juan County	Total TOK GRT
2011	-	-	-	-	-
2012	-	-	-	-	-
2013	-	-	-	-	-
2014	-	-	-	-	-
2015	-	-	-	-	-
2016**	3.9000%	1.2250%	0.2500%	1.0625%	6.4375%
2017	3.9000%	1.2250%	0.2500%	1.0625%	6.4375%
2018	3.9000%	1.2250%	0.4375%	1.0625%	6.6250%
2019	3.9000%	1.2250%	0.4375%	1.0625%	6.6250%
2020	3.9000%	1.2250%	0.4375%	1.0625%	6.6250%

** Local option taxes increase effective January 1, 2016

*** Kirtland became a municipality effective July 1, 2015

Source: State of New Mexico Taxation and Revenue



**SAN JUAN COUNTY, NEW MEXICO
GROSS RECEIPTS TAX REVENUE BY INDUSTRY
LAST TEN FISCAL YEARS**

Total Taxable Gross Receipts for the County By Major Industrial Classifications

Fiscal Year Ending 6/30	2011	2012	2013	2014
Agriculture	\$ 2,755,709	\$ 2,883,997	\$ 2,748,608	\$ 3,939,601
Mining	709,915,568	770,831,506	684,935,139	548,061,236
Construction	376,375,762	368,031,790	374,086,932	313,517,746
Manufacturing	171,293,110	215,406,287	201,220,614	171,098,147
Trans, Comm., Util.	265,361,655	243,291,675	237,666,945	215,832,692
Wholesale Trade	226,922,324	232,759,934	238,589,551	200,135,660
Retail Trade	791,239,888	788,255,616	763,368,658	657,150,287
Finance, Insurance & Real Estate	60,342,931	55,908,709	60,915,218	50,140,822
Services	847,977,104	897,450,509	870,803,442	760,692,028
Government	21,763,003	45,935,607	47,602,295	58,146,780
Total (1)	\$ 3,473,947,054	\$ 3,620,755,630	\$ 3,481,937,402	\$ 2,978,714,999
County Direct Tax Rate as of 6/30	1.1875%	1.1875%	1.1875%	1.2500%

(1) Although the figures in the table above have been derived from "Report 080 - Analysis of Gross Receipts Tax by Standard Industrial Classification," issued quarterly by the State, the State suppresses revenue information in certain categories if release of the information would compromise the confidentiality of an individual taxpayer. Accordingly, the taxable gross receipts totals in this table will differ from those in the prior table.

(2) FY18 totals updated due to incomplete data not available at the time of submission

Source: State of New Mexico, Taxation and Revenue Department (derived from Report 080)

	2015	2016	2017	2018 (2)	2019	2020
\$	4,010,281	\$ 2,114,412	\$ 2,953,840	\$ 1,988,114	\$ 2,605,789	\$ 2,783,286
	490,471,982	157,815,027	139,822,637	182,439,695	175,999,612	173,871,791
	513,392,407	632,048,829	457,728,403	490,996,752	266,792,326	376,926,086
	205,093,482	162,237,624	126,458,836	137,914,970	136,170,347	160,642,159
	287,686,618	325,037,360	347,040,522	339,694,539	328,544,015	369,644,244
	251,169,827	170,540,255	126,114,095	150,739,935	144,941,572	135,811,669
	895,930,220	745,552,166	669,182,655	773,800,901	781,606,023	833,837,213
	79,242,539	70,328,964	57,150,904	69,601,019	77,647,159	101,719,286
	1,256,087,174	1,070,380,363	778,417,676	930,638,772	940,112,026	1,075,482,857
	118,450,207	98,624,779	65,223,757	72,749,035	84,212,536	85,830,084
\$	4,101,534,737	\$ 3,434,679,779	\$ 2,770,093,325	\$ 3,150,563,732	\$ 2,938,631,405	\$ 3,316,548,675
	1.4375%	1.4375%	1.4375%	1.4375%	1.4375%	1.4375%



**SAN JUAN COUNTY, NEW MEXICO
COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS**

Function/Program	EMPLOYEES AS OF JUNE 30									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Government										
County Commission	5	5	5	5	5	5	5	5	5	5
Assessor's	30	30	30	30	30	30	29	27	26	26
County Clerk	8	7	7	7	8	8	8	8	8	8
Bureau of Elections	6	5	5	5	4	4	4	3	3	3
Probate Judge	1	1	1	1	1	1	1	1	1	1
County Treasurer	7	7	7	7	7	7	6	7	6	6
Finance	14	15	15	15	15	15	15	15	15	15
Central Purchasing	8	8	8	8	8	8	8	5	5	5
Human Resources	7	7	7	7	7	7	7	7	8	8
Information Systems	9	10	10	10	8	8	9	8	9	9
Geographic Info Systems	3	3	3	3	3	3	2	1	1	1
Legal	7	7	7	7	7	7	7	5	4	4
County Executive Office	11	10	10	10	10	10	10	9	8	7
Risk Management	2	2	2	2	2	2	2	2	2	2
Intern										
Intern	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	4	4
Public Safety										
Corrections										
Detention Center	146	146	146	146	146	146	147	146	147	147
Sheriff Department	129	130	131	131	131	131	131	130	131	132
Criminal Justice Training Auth	2	2	2	2	2	2	2	2	2	2
Community Development	13	13	13	13	13	13	13	11	10	10
Emergency Management	6	6	6	6	6	6	6	6	5	5
Fire Operations	14	14	14	14	14	15	15	14	14	14
Compliance	9	9	9	9	9	9	9	9	7	7
DWI Treatment Facility	32	32	32	34	34	34	33	32	25	25
AXIS/NEXUS	12	12	12	12	12	12	13	14	11	11
Juvenile Services	50	50	50	50	50	50	49	46	45	45
Communications Authority	48	48	48	48	48	48	48	48	48	48
Public Works										
Road	62	62	62	61	61	61	61	58	58	58
Health and Welfare										
Health Care Assistance	2	2	2	2	1	1	1	1	1	2
Housing Authority	3	3	3	3	3	3	3	2	2	2
Culture and Recreation										
Parks & Facilities	62	62	62	62	62	62	62	58	57	57
Golf Course	12	12	11	11	11	11	10	10	10	10
Environmental										
Solid Waste	31	31	31	31	31	30	30	28	28	28
San Juan Water Commission	5	5	5	5	6	6	6	6	6	6
Total	756	756	756	757	755	755	752	724	712	713

Notes: Includes authorized full-time and elected official positions at the end of the fiscal year.

SAN JUAN COUNTY STAFFING								
Grant Funded Positions		FY2018	FY2018	FY2019	FY2019	FY2020	FY2020	FY2021
Hiring Freeze		Beginning Budget	Ending Budget	Beginning Budget	Ending Budget	Beginning Budget	Ending Budget	Beginning Budget
County Commission								
	District 1	1	1	1	1	1	1	1
	District 2	1	1	1	1	1	1	1
	District 3	1	1	1	1	1	1	1
	District 4	1	1	1	1	1	1	1
	District 5	1	1	1	1	1	1	1
	Total Commissioners	5	5	5	5	5	5	5
County Executive Office								
	County Executive Officer	1	1	1	0	0	0	0
	County Manager	0	0	0	1	1	1	1
	Deputy County Manager	0	0	0	0	0	0	1
	County Operations Officer	1	1	1	0	0	0	0
	County Admin Officer	0	0	0	1	1	1	0
	Projects and Grants Manager	1	1	0	0	0	0	0
	Public Engagement & Marketing Coordinator	0	1	1	0	0	0	0
	Public Relations Manager	0	0	0	1	1	1	1
	Crime Stoppers Executive Director	1	1	1	1	1	0	0
	Executive Admin Assistant	1	1	1	1	1	1	1
	Hiring Freeze FY15 End through FY18 Beg - 1 position Office Assistant III	2	1	1	1	1	1	1
	Office Assistant I	1	1	1	1	1	1	1
	Safety & Compliance Manager	1	1	1	1	1	1	1
	Hiring Freeze FY15 End through FY18 Beg - 1 position Planner	1	0	0	0	0	0	0
	HCAP Manager	1	1	1	1	1	1	1
	Behavioral Health Director	0	0	0	0	1	1	1
	Total Authorized County Executive Office Positions	11	10	9	9	10	9	9
	Less: Frozen County Executive Office Positions	-2	0	0	0	0	0	0
	Total Budgeted County Executive Office Positions	9	10	9	9	10	9	9
Clerk's Office								
	County Clerk	1	1	1	1	1	1	1
	Chief Deputy Clerk	1	1	1	1	1	1	1
	Office Manager	1	1	1	1	1	1	1
	Deputy Clerk I	1	1	1	1	1	1	1
	Deputy Clerk II	3	3	3	3	3	3	3
	Deputy Clerk III	1	1	1	1	1	1	1
	Total Authorized Clerk's Office Positions	8	8	8	8	8	8	8
	Less: Frozen Clerk's Office Positions	0	0	0	0	0	0	0
	Total Budgeted Clerk's Office Positions	8	8	8	8	8	8	8
Bureau of Elections								
	Election Clerk III	1	1	1	1	1	1	1
	Hiring Freeze FY15 End through FY18 Beg - 1 position PC/Voting Machine Services Technician	1	1	0	0	0	0	0
	Election Clerk II	2	2	2	2	2	2	2
	Total Authorized Bureau of Elections Positions	4	4	3	3	3	3	3
	Less: Frozen Bureau of Elections Positions	-1	0	0	0	0	0	0
	Total Budgeted Bureau of Elections Positions	3	4	3	3	3	3	3
Probate Judge								
	Probate Judge	1	1	1	1	1	1	1
	Total Probate Judge	1	1	1	1	1	1	1
Assessor's Office								
	County Assessor	1	1	1	1	1	1	1
	Chief Deputy Assessor	1	1	1	1	1	1	1
	Chief Appraiser	1	1	1	1	1	1	2
	CAMA Database Administrator	1	1	1	0	0	0	0
	Chief Mapper/Platter	1	1	1	1	1	1	1
	Mapper/Platter	1	1	1	1	1	1	1
	Quality Control Supervisor	1	1	1	1	1	1	0
	Office Manager	0	0	0	1	1	1	1
	Property Records Maintenance Manager	1	1	1	0	0	0	0
	Personal Property Appraiser	1	1	1	1	1	1	1
	Hiring Freeze FY15 End through FY18 Beg - 1 position Senior Appraiser	1	0	0	0	0	0	0
	Appraiser III	2	2	2	2	2	2	2
	Appraiser II	1	1	1	1	1	1	1
	Appraiser I	7	7	7	7	7	7	6
	Appraisal/Appeals Clerk	1	1	1	1	1	1	1
	Document Specialist III	3	3	3	3	3	3	3
	Hiring Freeze FY17 End through FY18 Beg - 1 position Document Specialist II	2	1	1	1	1	1	1
	Residential Appraisal Manager	1	1	1	1	1	1	1
	Appraisal/Appeals Clerk II	2	2	2	2	2	2	2
	Total Authorized Assessor's Office Positions	29	27	27	26	26	26	25
	Less: Frozen Assessor's Positions	-2	0	0	0	0	0	0
	Total Budgeted Assessor's Positions	27	27	27	26	26	26	25

**Did not budget salaries and benefits for frozen positions



**SAN JUAN COUNTY
STAFFING**

Grant Funded Positions		FY2018	FY2018	FY2019	FY2019	FY2020	FY2020	FY2021
Hiring Freeze		Beginning Budget	Ending Budget	Beginning Budget	Ending Budget	Beginning Budget	Ending Budget	Beginning Budget
Treasurer's Office								
	County Treasurer	1	1	1	1	1	1	1
	Chief Deputy Treasurer	1	1	1	1	1	1	1
	Deputy Treasurer III	1	1	1	2	2	2	2
	Deputy Treasurer II	2	2	2	1	1	1	1
	Accountant	1	1	1	1	1	1	1
	Cashier	1	1	1	0	0	0	0
	Total Authorized Treasurer's Office Positions	7	7	7	6	6	6	6
	Less: Frozen Treasurer's Office Positions	0	0	0	0	0	0	0
	Total Budgeted Treasurer's Office Positions	7	7	7	6	6	6	6
Finance Department								
	Chief Financial Officer (CFO)	1	1	1	0	0	0	0
	Chief Financial & Strategy Officer	0	0	0	1	1	1	1
	Deputy Chief Financial Officer	0	1	1	1	1	1	1
	Deputy Finance Officer	1	0	0	0	0	0	0
	Administrative Assistant	1	1	1	1	1	1	1
	Financial Manager	0	2	2	2	2	2	2
	Financial Accountant	2	0	0	0	0	0	0
	Accountant	2	2	2	2	2	2	2
	Accountant II (50% DWI/Meth, 50% Gen Fund)	1	1	1	1	1	1	1
	Finance Technician	1	1	1	1	1	1	1
	A/P Supervisor	1	1	1	1	1	1	1
	Accounting Clerk III	1	1	1	1	1	1	1
	Accounting Clerk II	1	1	1	1	1	1	1
	Payroll Supervisor	1	1	1	1	1	1	1
	Payroll Clerk	2	2	2	2	2	2	2
	Office Assistant II	0	0	0	0	0	0	0
	Total Authorized Finance Department Positions	15	15	15	15	15	15	15
	Less: Frozen Finance Department Positions	0	0	0	0	0	0	0
	Total Budgeted Finance Department Positions	15	15	15	15	15	15	15
Central Purchasing								
	Chief Procurement Officer (CHRO)	1	1	1	1	1	1	1
	Purchasing Coordinator	1	1	1	1	1	1	1
	Warehouse Manager	1	1	1	1	1	1	1
	Contract Analyst	1	1	1	1	1	1	1
	Hiring Freeze FY16 Beg through FY18 Beg - 2 positions Buyer	2	0	0	0	0	0	0
	Hiring Freeze FY15 Beg through FY18 Beg - 1 position Warehouse Agent	2	1	1	1	1	1	1
	Total Authorized Central Purchasing Positions	8	5	5	5	5	5	5
	Less: Frozen Central Purchasing Positions	-3	0	0	0	0	0	0
	Total Budgeted Central Purchasing Positions	5	5	5	5	5	5	5
Human Resources								
	Chief Human Resources Officer (CHRO)	1	1	1	1	1	1	1
	Deputy Human Resources Officer	1	1	1	1	1	1	1
	Benefits/Compensation Manager	1	1	1	1	1	1	1
	Benefits Coordinator	1	1	1	1	1	0	0
	Benefits Specialist	0	0	0	0	0	1	1
	HRIS Specialist	1	1	1	1	1	1	1
	Employee Development Specialist	1	1	1	1	1	1	1
	HR Recruiter	1	1	1	1	1	1	1
	HR Clerk	0	0	0	1	1	1	1
	Total Authorized Human Resources Positions	7	7	7	8	8	8	8
	Less: Frozen Human Resources Positions	0	0	0	0	0	0	0
	Total Budgeted Human Resources Positions	7	7	7	8	8	8	8
Information Systems								
	Chief Information Officer (CIO)	1	1	1	1	1	1	1
	Deputy Chief Information Officer	1	1	1	1	1	1	1
	IS Administrative Assitant	0	0	1	1	1	1	1
	Graphic Designer/Media Specialist	1	0	0	0	0	0	0
	Detention IS Administrator	2	2	2	2	2	2	2
	Information Systems Generalist (AS)	0	0	0	1	1	1	1
	IS Infrastructure Architect	0	0	0	0	0	1	1
	Information Systems Generalist	4	4	3	3	3	2	2
	Total Authorized Information Technology Positions	9	8	8	9	9	9	9
	Less: Frozen Information Technology Positions	0	0	0	0	0	0	0
	Total Budgeted Information Technology Positions	9	8	8	9	9	9	9

**Did not budget salaries and benefits for frozen positions

SAN JUAN COUNTY STAFFING								
Grant Funded Positions		FY2018	FY2018	FY2019	FY2019	FY2020	FY2020	FY2021
Hiring Freeze		Beginning Budget	Ending Budget	Beginning Budget	Ending Budget	Beginning Budget	Ending Budget	Beginning Budget
Geographic Info. Systems								
	GIS Manager	1	1	1	1	1	1	1
Hiring Freeze FY15 End through FY18 Beg - 1 position GIS Analyst		1	0	0	0	0	0	0
Total Authorized Geographic Information Systems Positions		2	1	1	1	1	1	1
Less: Frozen Geographic Information Systems Positions		-1	0	0	0	0	0	0
Total Budgeted Geographic Information Systems Positions		1	1	1	1	1	1	1
Legal Department								
	County Attorney	1	1	1	1	1	1	1
	Deputy County Attorney II	1	1	1	1	1	1	1
Hiring Freeze FY15 Beg through FY18 Beg - 1 position Deputy County Attorney I		2	1	1	0	0	0	0
Hiring Freeze FY15 Beg through FY18 Beg - 1 position Legal Secretary		1	0	0	0	0	0	0
	Legal Assistant	1	1	1	1	1	1	1
	Office Assistant II	1	1	1	1	1	1	1
	Risk Management Manager	1	1	1	1	1	1	1
	Office Assistant III	1	1	1	1	1	1	1
Total Authorized Legal Department Positions		9	7	7	6	6	6	6
Less: Frozen Legal Department Positions		-2	0	0	0	0	0	0
Total Budgeted Legal Department Positions		7	7	7	6	6	6	6
Sheriff's Office								
	County Sheriff	1	1	1	1	1	1	1
	Undersheriff	1	1	1	1	1	1	1
	Captain	2	2	2	2	2	3	3
	Lieutenant	6	6	6	6	6	6	6
	Sergeant	11	11	11	11	11	11	11
	Corporal	13	13	13	13	13	13	13
	Senior Deputy Sheriff	8	8	8	8	8	3	3
	Deputy Sheriff	46	46	48	48	48	52	52
	CJTA Director (Sergeant)	0	0	0	1	1	0	0
	SR Deputy Sheriff-SJCCJTA Instructor	1	1	1	1	1	1	1
	Deputy Sheriff SORNA	0	0	0	0	0	1	1
	Court Security Deputy	2	2	0	0	0	0	0
	Community Relations Liaison	1	1	1	1	1	0	0
	Public Information Manager	0	0	0	0	0	1	1
	Detective	11	11	11	11	11	11	11
	Crime Scene Technician	1	1	1	1	1	0	0
	Crime Scene Investigator	0	0	0	0	0	1	1
	Equipment Technician	1	1	1	1	1	1	1
	Animal Control Officer	2	2	2	2	2	2	2
	Civilian Operations Supervisor	1	1	1	1	1	1	1
	Network Supervisor	1	1	1	0	0	0	0
	PC Services Technician	1	1	1	0	0	1	1
	IS Manager SO	0	0	0	1	1	1	1
	IS Generalist SO	0	0	0	1	1	1	1
	SO Financial Manager	0	1	1	1	1	1	1
	Office Manager	1	1	1	1	1	0	0
	Executive Office Assistant	1	1	1	1	1	1	1
	Criminal Analyst Supervisor	0	0	0	0	0	1	1
	Criminal Analyst	1	0	0	0	0	0	0
	Property & Evidence Manager	1	1	1	1	1	1	1
	Evidence Custodian Assistant	2	2	2	2	2	2	2
Hiring Freeze FY16 Beg through FY18 Beg - 1 position Records Technician		11	10	10	10	10	10	10
	Records Technician (Part-time)	1	1	1	1	1	1	1
	Sex Offender Program Technician	1	1	1	1	1	1	1
	Lead Mechanic	1	1	1	1	1	1	1
	Mechanic	1	1	1	1	1	1	1
Total Authorized Sheriff's Office Positions		131	130	130	131	131	132	132
Less: Frozen Sheriff's Office Positions		-1	0	0	0	0	0	0
Total Budgeted Sheriff's Office Positions		130	130	130	131	131	132	132
Criminal Justice Training Authority								
	Criminal Justice Training Authority Director	1	1	1	1	1	1	1
	Office Manager	1	1	1	1	1	1	1
Total Authorized Criminal Justice Positions		2	2	2	2	2	2	2
Less: Frozen Criminal Justice Positions		0	0	0	0	0	0	0
Total Budgeted Criminal Justice Positions		2	2	2	2	2	2	2
Community Development								
	General Serv/Community Dev Administrator	1	1	1	1	1	1	1
	Rural Addressing Coordinator	1	1	1	1	1	1	1
Hiring Freeze FY15 Beg through FY18 Beg - 1 position Rural Add/GIS Tech Software Analyst		1	0	0	0	0	0	0
	Rural Addressing Technician I	1	1	1	1	1	1	1
	Subdivision Review Officer	1	1	1	1	1	1	1
	Code Compliance Officer	1	1	1	1	1	1	1
	Office Assistant III	1	1	1	1	1	1	1
Total Authorized Community Development Positions		7	6	6	6	6	6	6
Less: Frozen Community Development Positions		-1	0	0	0	0	0	0
Total Budgeted Community Development Positions		6	6	6	6	6	6	6

**Did not budget salaries and benefits for frozen positions



**SAN JUAN COUNTY
STAFFING**

Grant Funded Positions		FY2018	FY2018	FY2019	FY2019	FY2020	FY2020	FY2021
Hiring Freeze		Beginning Budget	Ending Budget	Beginning Budget	Ending Budget	Beginning Budget	Ending Budget	Beginning Budget
Building Inspection	Building Official	1	1	1	1	1	1	1
	Building Inspector II	1	0	0	0	0	0	0
	Hiring Freeze FY15 Beg through FY18 Beg - 1 position Building Inspector	1	1	1	1	1	1	1
	Building Division Counter Tech	1	1	1	1	1	1	1
	Plumbing/Mechanical Inspector	1	1	1	0	0	0	0
	Electrical Inspector	1	1	1	1	1	1	1
	Total Authorized Building Inspection Positions	6	5	5	4	4	4	4
	Less: Frozen Building Inspection Positions	-1	0	0	0	0	0	0
	Total Budgeted Building Inspection Positions	5	5	5	4	4	4	4
Emergency Management	Emergency Manager	1	1	1	1	1	1	1
	Flood Plain Manager	1	1	1	1	1	1	1
	Emergency Mgmt Coord	1	1	1	1	1	1	1
	Radio Communications Supervisor	1	1	1	1	1	1	1
	Radio Communications Technician	1	1	1	1	1	1	1
	Emergency Mgmt Specialist	1	1	1	0	0	0	0
	Office Assistant III	0	0	0	0	0	0	0
	Total Authorized Emergency Management Positions	6	6	6	5	5	5	5
	Less: Frozen Emergency Management Positions	0	0	0	0	0	0	0
	Total Budgeted Emergency Management Positions	6	6	6	5	5	5	5
Fire Operations	Fire Chief	1	1	1	1	1	1	1
	Deputy Fire Chief	1	1	1	1	1	0	0
	Fire Captain	0	0	0	0	0	1	1
	Deputy Chief - Administration	0	0	0	0	0	1	1
	Deputy Chief - Operations	0	0	0	0	0	1	1
	Division Chief - Training	1	1	1	1	1	1	1
	Division Chief - IT	1	1	1	1	1	1	1
	Division Chief - EMS	1	1	1	1	1	1	1
	Division Chief - Wildland	1	1	1	1	1	0	0
	Division Chief - Fire Marshal	1	1	1	1	1	0	0
	Division Chief - Vol. Recruitment/Retention	1	1	1	1	1	1	1
	Shop Manager	1	1	1	1	1	1	1
	Mechanic	3	3	3	3	3	3	3
	Office Manager	1	1	1	1	1	1	1
	Office Assistant III	1	1	1	1	1	1	1
	Hiring Freeze FY15 Beg through FY18 Beg - 1 position Office Assistant II	1	0	0	0	0	0	0
	Total Authorized Fire Operations Positions	15	14	14	14	14	14	14
	Less: Frozen Fire Operations Positions	-1	0	0	0	0	0	0
	Total Budgeted Fire Operations Positions	14	14	14	14	14	14	14
Parks & Facilities	Parks & Facilities Director	1	1	1	1	1	1	1
	Deputy Parks & Facilities Director	1	1	1	1	1	1	1
	Office Manager	1	1	1	1	1	1	1
	Event Coordinator	1	1	1	1	1	1	1
	Parks Foreman	1	1	1	1	1	1	1
	Grounds Foreman	1	1	1	1	1	1	1
	Building & Grounds Manager	1	1	1	0	0	0	0
	Building & Grounds Supervisor	1	1	1	1	1	1	1
	Custodial Manager	1	1	1	1	1	1	1
	Electrical Maintenance Technician	2	2	2	2	2	2	2
	Journeyman Plumber Maint Technician	0	0	0	0	0	0	0
	Lead Maintenance Electrician	1	1	1	1	1	1	1
	Maintenance Foreman	1	1	1	1	1	1	1
	Maintenance Technician III	2	2	2	2	2	2	2
	Maintenance Technician II	6	6	6	6	6	6	6
	Hiring freeze FY15 End-FY17 Beg 2 pos, FY17 End-FY18 Beg 3 pos Maintenance Technician	10	7	7	7	7	7	7
	Hiring freeze FY15 End-FY17 Beg 2 pos, FY17 End-FY18 Beg 1 pos Event Set-up Maintenance Technician	4	3	3	3	3	3	3
	Maintenance Service Technician	1	1	1	1	1	1	1
	Welder	1	1	1	1	1	1	1
	Custodian	18	18	18	18	18	18	18
	Cabinet Maker	1	1	1	1	1	1	1
	HVAC/Refrigeration Mechanic	1	1	1	1	1	1	1
	Park Security Guard	5	5	5	5	5	5	5
	Total Authorized Parks & Facilities Positions	62	58	58	57	57	57	57
	Less: Frozen Parks & Facilities Positions	-4	0	0	0	0	0	0
	Total Budgeted Parks & Facilities Positions	58	58	58	57	57	57	57

**Did not budget salaries and benefits for frozen positions

SAN JUAN COUNTY STAFFING								
Grant Funded Positions		FY2018	FY2018	FY2019	FY2019	FY2020	FY2020	FY2021
Hiring Freeze		Beginning Budget	Ending Budget	Beginning Budget	Ending Budget	Beginning Budget	Ending Budget	Beginning Budget
Golf Course	GC General Manager/Head Pro	1	1	1	1	1	1	1
	GC Assistant Golf Pro	2	2	2	2	2	2	2
	GC Pro Shop Attendant Part-time	1	1	1	1	1	1	1
	GC Food and Beverage Manager	1	1	1	1	1	1	1
	GC Cart Attendant Part-time	1	0	0	0	0	0	0
	GC Maintenance Superintendent	1	1	1	1	1	1	1
	GC Asst Maint Super-Irrigation	1	1	1	1	1	1	1
	GC Mechanic	1	1	1	1	1	1	1
	Executive Director of First Tee Program	0	1	1	1	1	1	1
	Director of First Tee Program	1	1	1	1	1	1	1
	Total Authorized Golf Course Positions	10	10	10	10	10	10	10
	Less: Frozen Golf Course Positions	0	0	0	0	0	0	0
	Total Budgeted Golf Course Positions	10	10	10	10	10	10	10
Compliance	Compliance Supervisor	1	1	1	1	1	1	1
	Compliance Officer	6	6	6	4	4	4	4
	Office Assistant III	1	1	1	1	1	1	1
	Office Assistant II	1	1	1	1	1	1	1
	Total Authorized Compliance Positions	9	9	9	7	7	7	7
	Less: Unfunded Compliance Positions	-2	-2	-2	0	0	0	0
	Total Budgeted Compliance Positions	7	7	7	7	7	7	7
DWI Treatment Facility	Alternative Sentencing Administrator	1	0	0	0	0	0	0
	Alternative Sentencing Director	0	1	1	1	1	1	1
	Deputy Administrator, Alternative Sentencing	1	0	0	0	0	0	0
	Alternative Sentencing Deputy Director	0	1	1	1	1	1	1
	Office Manager	1	1	1	1	1	1	1
	Quality and Compliance Coordinator	1	1	1	1	1	1	1
	Clinical Director	1	1	1	1	1	1	1
	PC Services Technician	1	1	1	0	0	0	0
	Counselor II	6	6	6	5	5	2	2
	Counselor I	1	1	1	1	1	3	3
	Case Manager	4	4	4	2	2	2	2
	Educational Services Aide	1	1	1	0	0	0	0
	Office Assistant III	1	1	1	1	1	1	1
	Office Assistant II	1	1	1	1	1	1	1
	Office Assistant I	1	1	1	1	1	1	1
	Office Assistant I - Part Time	1	1	1	0	0	0	0
	Total Authorized DWI Treatment Facility Positions	22	22	22	16	16	15	15
	Less: Unfunded DWI Treatment Facilities Positions	-6	-6	-6	0	0	0	0
	Total Budgeted DWI Treatment Facilities Positions	16	16	16	16	16	15	15
DWI Detention	Operations Lieutenant	1	1	1	1	1	1	1
	Detention Officer	9	9	9	8	8	8	8
	Total Authorized DWI Detention Positions	10	10	10	9	9	9	9
	Less: Unfunded DWI Detention Positions	0	0	0	0	0	0	0
	Total Budgeted DWI Detention Positions	10	10	10	9	9	9	9
AXIS/NEXUS	Case Manager	3	3	3	3	3	3	3
	Substance Abuse Counselor II	0	0	0	0	0	0	0
	Counselor II	3	3	3	1	1	1	1
	Counselor I	0	0	0	1	1	2	2
	Counselor III	1	1	1	0	0	0	0
	Transitional Coordinator	1	1	1	1	1	0	0
	Transitional Services Supervisor	0	0	0	0	0	1	1
	Detention Officer	3	3	3	3	3	3	3
	Peer Mentor Part-time	2	2	2	1	1	1	1
	Total Authorized AXIS/NEXUS Project Positions	13	13	13	10	10	11	11
	Less: Unfunded AXIS/NEXUS Project Positions	-2	-2	-2	0	0	0	0
	Total Budgeted AXIS/NEXUS Project Positions	11	11	11	10	10	11	11
DWI Facility Screening	Compliance Officer	1	1	1	1	1	1	1
	Total Authorized DWI Facility Screening Positions	1	1	1	1	1	1	1
	Less: Unfunded DWI Facility Screening Positions	0	0	0	0	0	0	0
	Total Budgeted DWI Facility Screening Positions	1	1	1	1	1	1	1

**Did not budget salaries and benefits for frozen positions



**SAN JUAN COUNTY
STAFFING**

Grant Funded Positions		FY2018	FY2018	FY2019	FY2019	FY2020	FY2020	FY2021
Hiring Freeze		Beginning Budget	Ending Budget	Beginning Budget	Ending Budget	Beginning Budget	Ending Budget	Beginning Budget
Detention Center								
	Adult Detention Administrator	0	0	0	0	0	1	1
	Adult Detention Warden	1	1	1	1	1	0	0
	Deputy Adult Detention Administrator	0	0	0	0	0	1	1
	Deputy Adult Detention Warden	1	1	1	1	1	0	0
	Administrative Assistant	2	2	2	2	2	2	2
	Safety & Security Compliance Officer	1	1	1	1	1	1	1
	Court Services Coordinator	3	3	3	3	3	3	3
Hiring Freeze FY15 Beg through FY18 Beg - 1 position	Records Technician	9	8	8	8	8	7	7
	Training Supervisor	1	1	1	1	1	1	1
	Medical Enrollment Admin Assistant	1	1	1	1	1	1	1
	Administrative Lieutenant	1	1	1	1	1	1	1
	Operations Lieutenant	3	3	3	3	3	3	3
	Sergeant	11	11	12	12	12	13	13
	Detention Officer	110	110	110	110	110	110	110
	Camera Monitors	3	3	3	3	3	3	3
	Total Authorized Detention Center Positions	147	146	147	147	147	147	147
	Less: Frozen Detention Center Positions	-1	0	0	0	0	0	0
	Total Budgeted Detention Center Positions	146	146	147	147	147	147	147
Housing								
	Executive Housing Director	1	1	1	1	1	1	1
	Housing Specialist	1	1	1	1	1	1	1
	Office Assistant II	1	0	0	0	0	0	0
	Total Authorized Housing Positions	3	2	2	2	2	2	2
	Less: Frozen Housing Positions	0	0	0	0	0	0	0
	Total Budgeted Housing Positions	3	2	2	2	2	2	2
Juvenile Services								
	Juvenile Services Administrator	1	1	1	1	1	0	0
	Juvenile Services Deputy Administrator	1	0	0	0	0	0	0
	Juvenile Services Director	0	0	0	0	0	1	1
	Juvenile Services Deputy Director	0	1	1	1	1	1	1
	Juvenile Program Facilitator	1	1	1	1	1	0	0
	Youth Housing Navigator	0	0	0	0	0	1	1
	Administrative Assistant	1	1	1	1	1	1	1
	Training Instructional Coordinator	1	1	1	1	1	1	1
	Office Assistant II	2	2	2	1	1	1	1
	Sergeant	4	4	4	4	4	4	4
Hiring Freeze FY15 Beg thru FY18 Beg - 1 position	Detention Officer	32	31	31	31	31	31	31
	Adolescent Counselor III	1	1	1	1	1	1	1
	Juvenile Case Specialist	1	1	1	1	1	1	1
Hiring Freeze FY15 Beg through FY18 Beg - 1 position	Juvenile Intake Specialist	1	0	0	0	0	0	0
	Quality and Compliance Coordinator	1	1	1	1	1	1	1
	Shelter Care Supervisor	1	1	1	1	1	1	1
Hiring Freeze FY15 Beg through FY18 Beg - 1 position	Shelter Care Worker	1	0	0	0	0	0	0
	Total Authorized Juvenile Services Positions	49	46	46	45	45	45	45
	Less: Frozen Juvenile Services Positions	-3	0	0	0	0	0	0
	Total Budgeted Juvenile Services Positions	46	46	46	45	45	45	45
Solid Waste								
	Solid Waste Manager	1	1	1	1	1	1	1
Hiring Freeze FY15 Beg through FY18 Beg - 1 position	Truck Driver	6	5	5	5	5	5	5
	Solid Waste Technician	3	3	3	3	3	3	3
	Office Assistant II	1	1	1	1	1	1	1
Hiring Freeze FY15 Beg through FY18 Beg - 1 position	Equipment Operator II	1	0	0	0	0	0	0
	Transfer Station Attendant	15	15	15	15	15	14	14
	Solid Waste Coordinator	1	1	1	1	1	1	1
	Lead Solid Waste Technician	1	1	1	1	1	1	1
	Solid Waste Laborer	0	0	0	0	0	1	1
	Lead Community Resources Technician	1	1	1	1	1	1	1
	Total Authorized Solid Waste Positions	30	28	28	28	28	28	28
	Less: Frozen Solid Waste Positions	-2	0	0	0	0	0	0
	Total Budgeted Solid Waste Positions	28	28	28	28	28	28	28

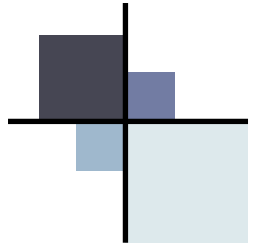
**Did not budget salaries and benefits for frozen positions

SAN JUAN COUNTY STAFFING								
Grant Funded Positions		FY2018	FY2018	FY2019	FY2019	FY2020	FY2020	FY2021
Hiring Freeze		Beginning Budget	Ending Budget	Beginning Budget	Ending Budget	Beginning Budget	Ending Budget	Beginning Budget
Public Works	Public Works Director	1	1	1	1	1	1	1
	Deputy Public Works Director	1	1	1	0	0	0	0
	Office Manager	1	1	1	1	1	1	1
	Construction & Maintenance Manager	2	2	2	2	2	2	2
	Construction & Maintenance Foreman	6	6	6	6	6	6	6
	Traffic Supervisor	1	1	1	1	1	1	1
	Office Assistant II	1	1	1	1	1	1	1
Hiring Freeze FY15 Beg through FY18 Beg - 1 position	Office Assistant I	1	0	0	0	0	0	0
	Truck Driver	10	10	10	10	10	10	10
	Equipment Operator II	11	10	10	8	8	9	9
	Equipment Operator I	3	3	3	3	3	3	3
	Traffic Technician	2	2	2	2	2	2	2
Hiring Freeze FY15 Beg through FY18 Beg - 1 position	Laborer	7	6	6	6	6	5	5
	Fleet Manager	1	1	1	1	1	1	1
	Public Works Engineer	0	0	0	1	1	1	1
	Engineering Technician	0	1	1	1	1	1	1
	Parts Clerk	1	1	1	1	1	1	1
	Lead Mechanic	1	1	1	1	1	1	1
	Fleet Support Specialist	1	1	1	1	1	1	1
Hiring Freeze FY15 Beg through FY18 Beg - 1 position	Mechanic	6	5	5	5	5	5	5
	Service Technician	2	2	2	2	2	2	2
	Public Works Welder	0	0	0	1	1	1	1
	Vector Control Supervisor	1	1	1	1	1	1	1
	Vector Control Technician	0	0	0	1	1	1	1
	Vector Control Foreman	1	1	1	1	1	1	1
	Total Authorized Public Works Positions	61	58	58	58	58	58	58
	Less: Frozen Public Works Positions	-3	0	0	0	0	0	0
	Total Budgeted Public Works Positions	58	58	58	58	58	58	58
SENIOR CENTERS								
	Senior Services Coordinator - LV & Blanco	0	0	0	0	0	1	1
	Total Authorized Senior Center Positions	0	0	0	0	0	1	1
	Less: Frozen Senior Center Positions	0	0	0	0	0	0	0
	Total Budgeted Senior Center Positions	0	0	0	0	0	1	1
Total San Juan County Employees		698	670	670	654	655	655	655
Total Frozen San Juan County Positions		-28	0	0	0	0	0	0
San Juan Water Commission								
	Executive Director	1	1	1	1	1	1	1
	GIS Coordinator	1	1	1	1	1	1	1
	Administrative Assistant	1	1	1	1	1	1	1
	Administrative Aide II	1	1	1	1	1	1	1
	Administrative Aide	1	1	1	1	1	1	1
	Water Comm Res IT/WEB Desgin	1	1	1	1	1	1	1
Total San Juan Water Commission Employees		6	6	6	6	6	6	6
Communications Authority								
	Communications Authority Director	1	1	1	1	1	1	1
	Administrative Assistant	1	1	1	1	1	1	1
	Training Coordinator	1	1	1	1	1	1	1
Hiring Freeze FY19 Beg - 1 position	Assistant Floor Supervisor	4	4	4	4	4	4	4
Hiring Freeze FY19 Beg - 2 positions	Public Safety Dispatcher	25	25	25	25	25	25	25
	Operations Supervisor	1	1	1	1	1	1	1
	Receptionist	1	1	1	1	1	1	1
	Floor Supervisor	4	4	4	4	4	4	4
	Systems Analyst	1	1	1	1	1	1	1
Hiring Freeze FY19 Beg - 1 position	Public Safety Call Taker	7	7	7	7	7	7	7
	Warrants Officer/NCIC	1	1	1	1	1	1	1
	Warrant Clerk	1	1	1	1	1	1	1
	Total Authorized Communications Authority Positions	48	48	48	48	48	48	48
	Less: Frozen Positions Communications Authority	0	0	-4	-4	-4	-4	-4
Total Budgeted Communications Authority Positions		48	48	44	44	44	44	44

**Did not budget salaries and benefits for frozen positions



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**SAN JUAN COUNTY
SCHEDULE OF INSURANCE
2020-2021**



COVERAGE	INSURER	AGENT	COVERAGE EFFECTIVE DATES		COVERAGE AMOUNTS		PREMIUM
			FROM	TO	PER OCCURANCE	AGGREGATE UMBRELLA	
Property	Travelers	Kysar Insurance Agency	31-Mar-20	31-Mar-21	ACV		\$122,410.00
General Liability	Travelers / Charter Oak Fire Ins.	Kysar Insurance Agency	31-Mar-20	31-Mar-21	\$1,050,000.00	Included	\$61,425.00
Excess Public Entity Liability	Travelers	Kysar Insurance Agency	31-Mar-20	31-Mar-21	Included	\$9,000,000.00	\$84,201.00
Crime Package	Travelers/Hanover/CRC	Kysar Insurance Agency	31-Mar-20	31-Mar-23	Included	Included	\$8,000.00
Law Enforcement	Travelers	Kysar Insurance Agency	31-Mar-20	31-Mar-21	Included	Included	\$801,327.00
Business Auto	Travelers / Charter Oak Fire Ins.	Kysar Insurance Agency	31-Mar-20	31-Mar-21	Included	Included	\$128,672.00
Auto Physical Damage	Travelers / Charter Oak Fire Ins.	Kysar Insurance Agency	31-Mar-20	31-Mar-21	ACV		\$20,927.00
Public Entity Management Liability (E&O)	Travelers / Charter Oak Fire Ins.	Kysar Insurance Agency	31-Mar-20	31-Mar-21	Included	Included	\$33,812.00
Public Entity Employment Practices Liability	Travelers	Kysar Insurance Agency	31-Mar-20	31-Mar-21	Included	Included	\$122,791.00
Employee Benefit Plans Admin Liability	Travelers / Charter Oak Fire Ins.	Kysar Insurance Agency	31-Mar-20	31-Mar-21	Included	Included	\$428.00
Inland Marine	Travelers	Kysar Insurance Agency	31-Mar-20	31-Mar-21	ACV		\$19,055.56
Equipment Breakdown (Boiler/Machinery)	Travelers	Kysar Insurance Agency	31-Mar-20	31-Mar-21	ACV	included-B&M	Included
Flood	Travelers	Kysar Insurance Agency	31-Mar-20	31-Mar-21			Included
Cyber First	Hudson Specialty	Kysar Insurance Agency	31-Mar-20	31-Mar-21	Included	Included	\$25,283.12
Aviation	Westchester Fire Insurance Company	Kysar Insurance Agency	31-Mar-20	31-Mar-21	\$5,000,000.00		\$16,400.00
Cyber Excess (new in 2020)	Crum & Forster/Hudson	Kysar Insurance Agency	20-Apr-20	20-Apr-21		\$5,000,000.00	\$18,500.00
PROPERTY/CASUALTY PREMIUM							\$1,463,231.68
Kysar/Millennium/Levitt brokerage fees							\$100,000.00
TOTAL PREMIUM PAID (does not include bonds)							\$1,563,231.68
Workers Compensation/Employers Liability Note: Volunteer Firefighters and Reserve Deputies are covered by an ADD/Life policy held in their departments	New Mexico County Insurance Authority	NMAC / WC Pool	1-Jul-20	1-Jul-21		Statutory	\$294,867.00

LIABILITY	DEDUCTIBLE AMOUNT per occurrence
Law Enforcement	\$50,000.00
Crime	\$50,000.00
Property Protection (vacant property)	\$25,000.00
Public Entity Employ Practices Liability	\$25,000.00
Public Entity E & O	\$10,000.00
Property Protection (other than vacant)inc Flood	\$10,000.00
Equipment Protection (scheduled)	\$5,000.00
Equipment Breakdown /Boiler and Mach	\$10,000.00
HealthCare Facility - Medical Prof Liability	\$2,500.00
Auto Liability (only)	\$5,000.00
Property Damage & Bodily Injury	\$2,500.00
Equipment Protection (unscheduled equip)	\$1,000.00
Miscellaneous Property Protection	\$1,000.00
Employee Benefit Admin Liability	\$1,000.00
Auto Physical Damage	\$500.00 Sym- \$5,000.00 all other
Cyber	\$25,000.00
Aviation	\$0.00
Workers Compensation	\$0.00

BOND	AMOUNT	RENEWAL DUE
Commissioner	\$5,000.00	1-Jan-21
Sheriff	\$20,000.00	1-Jan-21
Assessor	\$5,000.00	1-Jan-21
Cty Clerk	\$10,000.00	1-Jan-21
Treasurer	\$50,000.00	1-Jan-21
Probate Judge	\$5,000.00	1-Jan-21
Gravel Lease	(now expired)	10-Apr-21
Twin Peaks bypa	\$2,500.00	11-Apr-21



**SAN JUAN COUNTY, NEW MEXICO
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS**

Function/Program	Fiscal Year			
	2011	2012	2013	2014
General Government				
Land and Works of Art	\$ 1,568,445	\$ 1,568,445	\$ 1,568,445	\$ 1,568,445
Buildings	7,594,013	7,595,303	8,226,107	8,226,107
Improvements	1,115,882	1,133,350	1,133,350	1,310,645
Equipment	6,518,392	6,657,342	6,130,838	5,794,633
Total General Government	<u>16,796,732</u>	<u>16,954,440</u>	<u>17,058,740</u>	<u>16,899,830</u>
Public Safety				
Land	2,264,398	2,328,432	2,328,432	2,328,432
Buildings	53,089,462	53,210,657	53,432,094	72,980,006
Improvements	10,091,364	10,337,270	10,337,270	10,791,803
Equipment	24,369,872	25,066,127	26,168,194	27,716,792
Total Public Safety	<u>89,815,096</u>	<u>90,942,486</u>	<u>92,265,990</u>	<u>113,817,033</u>
Public Works				
Land	29,989	29,989	29,989	29,989
Buildings	936,848	936,848	936,848	936,848
Improvements	97,730	172,241	172,241	172,241
Equipment	7,741,199	8,239,691	8,346,227	8,152,475
Infrastructure	107,385,474	109,428,746	112,526,714	113,330,071
Total Public Works	<u>116,191,240</u>	<u>118,807,515</u>	<u>122,012,019</u>	<u>122,621,624</u>
Health and Welfare				
Land	356,044	356,044	356,044	356,044
Buildings	45,006,590	45,870,376	44,923,550	44,923,550
Improvements	16,068,548	16,214,263	16,380,290	16,427,568
Equipment	5,613,616	6,024,732	5,782,896	5,725,239
Total Health and Welfare	<u>67,044,798</u>	<u>68,465,415</u>	<u>67,442,780</u>	<u>67,432,401</u>
Culture and Recreation				
Land	3,618,440	3,618,440	3,618,440	3,618,440
Buildings	14,079,418	14,079,418	16,023,439	16,011,837
Improvements	12,557,526	12,587,023	12,422,488	12,440,749
Equipment	2,440,816	2,386,352	2,419,084	2,319,150
Total Culture and Recreation	<u>32,696,200</u>	<u>32,671,233</u>	<u>34,483,451</u>	<u>34,390,176</u>
Environmental				
Land	237,233	237,233	237,233	237,233
Buildings	152,977	152,976	152,976	152,976
Improvements	1,138,511	1,148,511	1,175,769	1,175,769
Equipment	2,109,720	1,838,094	2,010,256	2,010,256
Total Environmental	<u>3,638,441</u>	<u>3,376,814</u>	<u>3,576,234</u>	<u>3,576,234</u>
Work in Progress	<u>19,004,891</u>	<u>22,288,551</u>	<u>21,468,979</u>	<u>2,036,055</u>
Total Capital Assets Primary Government	<u>\$ 345,187,398</u>	<u>\$ 353,506,454</u>	<u>\$ 358,308,193</u>	<u>\$ 360,773,353</u>
Discretely Presented Component Units				
Communications Authority (1)				
Land	-	-	-	-
Buildings	1,360,987	1,360,987	1,360,987	1,360,987
Improvements	178,695	178,695	178,695	178,695
Equipment	1,716,082	1,716,082	1,683,043	1,628,161
Total Communications Authority	<u>3,255,764</u>	<u>3,255,764</u>	<u>3,222,725</u>	<u>3,167,843</u>
Work in Progress	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital Assets Comm. Authority	<u>\$ 3,255,764</u>	<u>\$ 3,255,764</u>	<u>\$ 3,222,725</u>	<u>\$ 3,167,843</u>
San Juan Water Commission (2)				
Land	-	-	-	-
Buildings	-	-	-	-
Improvements	-	-	-	-
Equipment	89,276	96,251	121,026	114,868
Total Capital Assets San Juan Water Com.	<u>\$ 89,276</u>	<u>\$ 96,251</u>	<u>\$ 121,026</u>	<u>\$ 114,868</u>

(1) Communications Authority capital assets were reported in the County totals prior to 1999, when they were separated as discretely presented component units for reporting purposes.
(2) San Juan Water Commission capital assets were reported in the County totals prior to 2006, when they were separated as discretely presented component units for reporting purposes.

Fiscal Year						
2015	2016	2017	2018	2019	2020	
\$ 1,568,445	\$ 1,568,445	\$ 1,568,445	\$ 1,586,699	\$ 1,585,736	\$ 1,579,680	
8,226,107	8,412,504	8,226,107	8,051,927	8,094,610	8,498,059	
1,365,718	1,365,718	2,049,878	2,492,924	2,411,941	2,411,941	
5,577,714	5,582,363	4,427,466	4,504,493	4,616,782	4,819,456	
<u>16,737,984</u>	<u>16,929,030</u>	<u>16,271,896</u>	<u>16,636,043</u>	<u>16,709,068</u>	<u>17,309,136</u>	
2,241,959	2,241,959	2,307,624	2,243,891	2,237,490	2,267,560	
72,835,702	72,835,702	73,993,663	74,434,013	74,867,263	77,547,140	
10,829,080	11,121,128	13,842,359	13,814,906	13,276,985	13,276,985	
29,400,779	29,310,884	32,953,176	33,464,817	34,210,685	35,556,931	
<u>115,307,520</u>	<u>115,509,673</u>	<u>123,096,822</u>	<u>123,957,627</u>	<u>124,592,422</u>	<u>128,648,616</u>	
29,989	29,989	267,222	244,122	241,802	227,222	
945,836	945,836	945,836	1,447,699	1,550,460	2,521,782	
172,241	172,241	1,397,210	1,387,260	1,192,290	1,192,290	
8,251,462	8,541,617	9,164,755	9,350,200	9,620,540	10,108,487	
112,326,948	115,325,454	115,297,970	116,082,325	114,826,059	114,720,152	
<u>121,726,476</u>	<u>125,015,137</u>	<u>127,072,993</u>	<u>128,511,606</u>	<u>127,431,151</u>	<u>128,769,934</u>	
328,373	418,216	418,216	385,728	382,465	361,960	
44,923,550	45,565,143	45,751,539	45,161,777	45,306,300	46,672,363	
16,597,164	16,592,722	23,065,089	23,051,095	22,776,890	22,776,890	
5,996,932	6,083,213	5,825,036	6,085,844	6,466,049	7,152,296	
<u>67,846,019</u>	<u>68,659,294</u>	<u>75,059,880</u>	<u>74,684,444</u>	<u>74,931,704</u>	<u>76,963,510</u>	
3,651,074	3,651,074	3,651,074	3,637,644	3,636,295	3,627,819	
16,011,837	16,011,837	16,229,523	15,985,722	16,045,466	16,610,182	
12,518,365	12,518,365	12,518,365	12,512,580	12,399,227	12,399,227	
2,333,639	2,625,405	2,739,274	2,847,089	3,004,262	3,287,948	
<u>34,514,915</u>	<u>34,806,681</u>	<u>35,138,236</u>	<u>34,983,035</u>	<u>35,085,250</u>	<u>35,925,175</u>	
237,233	237,233	-	-	-	-	
152,976	152,976	152,976	152,976	152,976	152,976	
1,224,969	1,224,969	-	-	-	-	
2,044,903	1,956,355	2,148,172	2,148,172	2,148,172	2,148,172	
<u>3,660,081</u>	<u>3,571,533</u>	<u>2,301,148</u>	<u>2,301,148</u>	<u>2,301,148</u>	<u>2,301,148</u>	
8,426,493	12,004,841	4,089,588	5,231,063	8,589,929	8,169,819	
<u>\$ 368,219,488</u>	<u>\$ 376,496,189</u>	<u>\$ 383,030,563</u>	<u>\$ 386,304,966</u>	<u>\$ 389,640,673</u>	<u>\$ 398,087,338</u>	
-	-	-	-	-	-	
1,360,987	1,360,987	1,360,987	1,360,987	1,488,184	1,488,184	
187,003	187,003	187,003	187,003	40,023	40,023	
1,530,357	1,597,565	3,682,042	3,756,154	3,118,861	3,118,861	
<u>3,078,347</u>	<u>3,145,555</u>	<u>5,230,032</u>	<u>5,304,144</u>	<u>4,647,068</u>	<u>4,647,068</u>	
1,690,833	2,048,544	-	-	-	-	
<u>\$ 4,769,180</u>	<u>\$ 5,194,099</u>	<u>\$ 5,230,032</u>	<u>\$ 5,304,144</u>	<u>\$ 4,647,068</u>	<u>\$ 4,647,068</u>	
-	-	-	-	-	-	
-	-	-	-	-	-	
103,070	103,070	108,494	120,915	116,187	116,187	
<u>\$ 103,070</u>	<u>\$ 103,070</u>	<u>\$ 108,494</u>	<u>\$ 120,915</u>	<u>\$ 116,187</u>	<u>\$ 116,187</u>	



**SAN JUAN COUNTY, NEW MEXICO
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS**

Function/Program	Fiscal Year			
	2011	2012	2013	2014
General Government				
Assessor's				
Property transfers (7)	4,953	4,676	4,840	4,589
Approximate number of reappraisals (1)	58,834	58,756	56,511	58,865
County Clerk				
Number of documents recorded	16,469	15,544	18,002	15,195
Number of marriage licenses issued	769	764	696	764
Bureau of Elections				
Number of registered voters	67,189	70,195	73,212	74,225
Probate Judge				
Number of probates filed	88	123	107	125
County Treasurer				
Number of property tax bills processed	56,851	57,050	57,046	56,976
Number of 2nd half notice reminders processed	19,932	19,759	20,067	19,839
Number of accounts payable checks processed	411	418	429	470
Number of Manufactured Home moving permits issued	883	717	602	655
Number of Mobile Home tax releases processed (15)	N/A	N/A	N/A	N/A
Number of cash receipts processed	3,854	3,990	4,707	3,846
Finance				
Number of accounts payable checks processed	10,793	10,733	10,400	9,746
Number of payroll checks processed	5,768	5,003	5,045	1,193
Number of direct deposits processed	15,820	15,512	15,763	16,826
Central Purchasing				
Number of purchase orders processed	2,989	2,832	2,189	2,038
Number of bids processed	35	32	29	21
Human Resources				
Number of applicants processed	3,174	2,582	2,150	2,224
Turnover rate	16.67%	15.95%	15.67%	17.00%
Information Technology				
Number of servers maintained	55	35	35	35
Number of pc's maintained	822	775	775	775
Number of phones maintained (18)	596	598	598	598
Number of routers maintained	11	12	12	12
Number of switches maintained	47	48	48	48
Number of access points (16)	N/A	N/A	N/A	N/A
Number of Firewalls (20)	N/A	N/A	N/A	N/A
Number of Timeclocks (20)	N/A	N/A	N/A	N/A
Geographic Info Systems				
Number of maps created				
Large Northern Map	36	15	13	9
Southern Map	11	8	8	6
GIS Map Book	34	40	60	27
Special Map Requests	252	437	330	449
Data - CD or Email Shape Files	51	35	38	40
Fire "Region" Books	12	0	1	3
EMS Map Books	23	4	0	0
Number of Public Facing Websites (20)	N/A	N/A	N/A	N/A
Number of ArcGIS Enterprise Installations (20)	N/A	N/A	N/A	N/A
Number of Internal Web Map Applications (20)	N/A	N/A	N/A	N/A
Number of Phone Applications (20)	N/A	N/A	N/A	N/A
Number of Publicly Available Geospatial Data Downloads (20)	N/A	N/A	N/A	N/A
Number of GPS Data Collectors (20)	N/A	N/A	N/A	N/A
Number of Internal Desktop Users (20)	N/A	N/A	N/A	N/A
Number of Public Web Map Applications (20)	N/A	N/A	N/A	N/A
Legal				
Number of civil cases filed	12	10	10	9
Number of civil cases closed	7	8	6	6
Number of civil cases pending	11	10	8	11
Number of tort claim notices received (17)				
Risk Management				
Dollar amount of insurance premiums	\$ 1,045,191	\$ 1,095,798	\$ 1,335,961	\$ 1,364,435
Dollar amount of work comp premiums (10)	\$ 701,861	\$ 736,954	\$ 792,226	\$ 851,642
Public Safety				
Corrections/Adult Detention				
Number of prisoners in custody	662	609	686	725
Number of beds	1,057	1,057	1,091	1,091
Per diem rate	\$ 63.23	\$ 63.32	\$ 67.79	\$ 70.13
Inmate worker (trustees) hours worked (2)	7,590	11,761	10,866	12,256
Criminal Justice (5)				
Basic Police Academy Course	2	2	2	2
Advanced Training Course	5	11	21	19
Defensive Driving Course	12	6	10	12
Alive @ 25 Driving Course (14)	N/A	N/A	N/A	N/A
Advanced Hours of Instruction (6)	N/A	12,500	12,184	11,744
Alternative Sentencing				
Individuals treated - Adult Misdemeanor Compliance	1,863	926	978	999
Individuals treated - DWI Treatment Facility	405	540	455	462
Individuals Treated - Jail based Methamphetamine Treatment	51	58	76	73
Sheriff Department				
Arrests - Adult	3,417	3,623	3,504	2,810
Arrests - Juvenile	303	237	212	219
Citations	15,430	19,626	14,558	13,787
Calls for service	55,426	56,341	51,895	49,156
Community Development				
Number of building permits issued	1,151	1,359	1,263	1,948
Number of building inspections	2,633	3,392	3,031	3,575
Number of exemptions	47	48	59	56
Number of replats	1	2	25	10

Fiscal Year					
2015	2016	2017	2018	2019	2020
6,145	4,895	4,588	4,904	4,560	4,368
58,829	59,003	58,909	58,745	58,930	58,504
10,770	15,408	15,608	14,615	13,149	13,052
449	544	623	543	535	412
66,770	69,500	69,667	72,642	72,793	75,388
116	160	166	145	161	159
57,064	57,057	57,081	57,501	57,003	56,946
32,478	32,645	21,478	20,067	19,634	19,543
507	449	376	381	270	253
526	187	249	256	197	228
N/A	518	1,119	1,155	813	782
4,629	5,110	9,559	9,812	11,578	6,903
9,637	9,481	8,765	8,406	8,059	7,736
829	897	700	15	40	137
18,993	20,841	20,679	18,518	20,467	20,374
2,142	2,131	2,413	2,164	2,249	2,462
17	28	20	27	18	31
2,460	3,112	3,322	2,512	1,696	1,005
19.00%	20.98%	24.04%	23.83%	27.12%	32.91%
60	52	52	67	67	87
500	600	600	498	403	490
634	579	586	672	676	676
12	12	9	9	0	1
49	47	30	55	65	75
N/A	N/A	40	63	63	30
N/A	N/A	N/A	N/A	N/A	5
N/A	N/A	N/A	N/A	N/A	22
4	15	22	30	45	25
1	6	15	21	30	25
2	80	53	40	30	30
142	244	244	226	264	200
15	5	40	25	55	30
0	0	0	0	0	0
0	0	0	0	0	0
N/A	N/A	N/A	N/A	N/A	1
N/A	N/A	N/A	N/A	N/A	2
N/A	N/A	N/A	N/A	N/A	10
N/A	N/A	N/A	N/A	N/A	1
N/A	N/A	N/A	N/A	N/A	43
N/A	N/A	N/A	N/A	N/A	7
N/A	N/A	N/A	N/A	N/A	9
N/A	N/A	N/A	N/A	N/A	15
10	4	8	5	4	15
4	6	4	4	5	11
13	8	7	7	6	13
			15	8	11
\$ 1,383,917	\$ 1,485,353	\$ 1,621,538	\$ 1,700,365	\$ 1,699,938	\$ 1,570,586
\$ 868,675	\$ 878,491	\$ 891,779	\$ 735,978	\$ 645,920	\$ 294,867
721	657	587	578	599	468
1,091	1,091	1,091	1,091	1,091	1,091
\$ 70.13	\$ 60.66	\$ 58.62	\$ 82.29	\$ 82.29	\$ 85.62
12,256	12,256	10,405	7,885	7,516	5,637
3	3	2	2	2	2
30	18	14	13	12	14
12	10	10	11	12	8
N/A	12	12	12	12	10
14,365	9,398	6,672	4,813	4,580	4,552
1,365	1,945	1,069	1,001	1,183	1,058
517	495	404	267	309	258
79	68	53	63	74	58
2,235	2,191	2,603	3,007	3,072	2,248
259	207	34	48	34	159
9,651	9,023	10,161	9,444	9,912	7,240
47,608	47,203	53,682	55,851	54,743	51,196
1,778	1,472	1,142	1,116	995	1,054
3,186	2,561	2,869	2,556	3,626	3,563
68	67	53	58	48	46
14	13	10	3	9	6



SAN JUAN COUNTY, NEW MEXICO
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function/Program	Fiscal Year			
	2011	2012	2013	2014
Number of subdivisions	0	2	0	1
Number of summary subdivisions	5	4	12	5
Number of new addresses issued (3)	258	227	190	142
Number of address changes (9)	N/A	N/A	111	95
Number of new roads (9)	N/A	N/A	22	12
Number of addresses updated (11)	N/A	N/A	N/A	N/A
Number of voluntary program cleanups (3)	81	101	80	98
Number of cleanup yards to landfill (3)	11,806	17,220	15,445	13,670
Public Safety (continued)				
Emergency Management				
Number of radio towers owned by San Juan County	16	16	16	16
Number of radio towers used by SJC (maintained radio system within)	24	24	24	24
Floodplain Management (19)				
Number of floodplain permits issued	N/A	N/A	N/A	N/A
Number of manufactured home permits issued	N/A	N/A	N/A	N/A
Fire Operations				
Fire districts	14	14	14	14
Fire stations (8)	23	24	24	24
Volunteer firefighters	260	251	262	267
Number of calls responded to	7,152	8,021	9,417	10,765
Juvenile Services				
Juveniles housed in facility				
Secure Detention	576	562	559	766
Emergency Crisis Shelter	298	226	218	354
Residential Treatment Center	57	59	62	231
CYFD Long Term	28	37	39	42
Number of beds				
Secure Detention	46	46	46	46
Emergency Crisis Shelter	16	16	16	16
Residential Treatment Center	16	16	16	16
Per diem rate Secure Detention	\$ 185	\$ 185	\$ 185	\$ 185
Per diem rate CYFD Long Term	\$ 231	\$ 231	\$ 231	\$ 231
Public Works				
Road				
County maintained roads (miles)	755.40	755.49	756.42	746.28
Bridges (length in feet)	2,988	2,988	2,988	2,988
Number of bridges	19	19	19	19
Health and Welfare				
Health Care Assistance				
Number of claims processed	3,984	6,939	8,715	8,076
Dollar amount of claims	\$ 2,141,763	\$ 2,808,461	\$ 3,548,326	\$ 2,502,434
Sole Community Provider Report (SJRMC claims processed)	\$ 4,717,521	\$ 7,054,892	\$ 8,455,146	\$ 5,762,945
Contract Health Services (13)	N/A	N/A	N/A	N/A
Housing Authority				
Individuals/Families receiving housing assistance	238	233	217	224
Culture and Recreation				
Parks & Facilities				
Number of events held	782	600	621	631
Number of buildings maintained countywide	101	101	102	101
Number of buildings maintained at McGee Park	23	22	22	22
County fair attendance (approximately)	88,000	90,400	92,200	92,000
Buildings owned, but not maintained by San Juan County	12	12	12	10
Riverview Golf Course (4)				
Number of Rounds Played	21,575	23,788	23,527	22,115
Average Revenue per Round Played	\$ 29	\$ 27	\$ 29	\$ 28
Average Revenue per Green Fee	\$ 9	\$ 12	\$ 12	\$ 8
Average Revenue in Food & Beverage	\$ 4	\$ 4	\$ 4	\$ 4
Average Revenue in Merchandise	\$ 5	\$ 4	\$ 4	\$ 4
Environmental				
Solid Waste				
Transfer stations	12	12	12	12
Refuse collected at regional landfill (12)	306,088	279,202	277,611	257,736
Discretely Presented Component Units				
Public Safety				
Communications Authority				
Number of 911 calls answered	51,341	55,556	57,203	60,135
Total calls answered (including non-emergency lines)	379,110	379,189	303,741	308,288

Source: Information provided by individual San Juan County departments.

- Years 2009 and 2011 were reappraisal years; all properties were reappraised. Year 2010 was a maintenance year. Beginning in 2012, reappraisals will be done on an annual basis.
- The number of inmate hours worked is based on a calendar year and does not include community service assignments.
- Data for new addresses issued, voluntary program cleanups, and cleanup yards to landfill was added in FY10.
- Riverview Golf Course was acquired by the County March 16, 2010. No data available for FY10.
- San Juan County became fiscal agent of the Criminal Justice Training Authority on January 1, 2011.
- Data for advanced hours of instruction was added in FY12.
- 2011 property transfers were reported as 2875, updated with corrected information from Department.
- Old Pepsi warehouse has been converted and now houses fire trucks and equipment that can be used in the event of an emergency. This was added as an additional fire station in FY12.
- Data for number of address changes and number of new roads was added in FY13.

Fiscal Year						
2015	2016	2017	2018	2019	2020	
0	0	1	0	0	1	
3	3	2	2	1	1	
205	194	167	169	110	198	
43	63	49	33	43	32	
17	10	6	4	7	2	
443	339	312	342	348	330	
74	62	56	50	19	35	
8,075	4,005	7,400	7,215	1,801	2,585	
16	16	17	15	15	15	
24	24	25	25	25	25	
N/A	N/A	N/A	N/A	66	12	
N/A	N/A	N/A	N/A	109	12	
14	14	10	10	10	10	
24	24	22	23	24	24	
284	275	261	229	225	203	
9,349	9,923	9,254	7,137	7,128	7,209	
398	335	373	425	402	272	
191	127	182	190	88	84	
54	49	64	61	58	42	
16	10	18	16	17	11	
46	46	46	46	46	46	
16	16	16	16	16	16	
16	16	16	16	16	16	
\$ 185	\$ 185	\$ 185	\$ 185	\$ 185	\$ 225	
\$ 231	\$ 231	\$ 231	\$ 231	\$ 231	\$ 231	
744.34	744.05	752.25	746.24	743.24	737.90	
2,988	2,988	2,988	2,988	2,988	2,988	
19	19	19	19	19	19	
2,439	2,520	2,603	1,358	959	1,006	
\$ 763,472	\$ 660,301	\$ 797,421	\$ 768,124	\$ 520,500	\$ 453,371	
\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ 84,530	\$ 147,569	\$ 478,288	\$ 419,607	\$ 446,484	\$ 413,981	
272	268	238	276	249	245	
659	544	526	529	660	450	
101	125	125	119	104	107	
22	22	20	21	21	21	
94,000	92,000	92,000	92,000	92,000	89,000	
10	13	15	13	12	13	
22,185	22,882	22,911	22,751	19,248	17,247	
\$ 29	\$ 26	\$ 26	\$ 26	\$ 29	\$ 28	
\$ 8	\$ 7	\$ 7	\$ 8	\$ 9	\$ 9	
\$ 5	\$ 4	\$ 4	\$ 3	\$ 4	\$ 3	
\$ 5	\$ 5	\$ 3	\$ 3	\$ 4	\$ 3	
12	12	12	12	12	12	
(18) 30,045	24,284	25,301	19,775	12,374	11,940	
79,114	63,004	59,466	71,807	56,418	56,505	
241,175	248,401	291,956	283,523	275,201	271,847	

- (10) Data for work comp premiums was added in FY13, prior FY information also included.
- (11) Data for number of address updated was added in FY15.
- (12) Data for refuse collected at regional landfill measured in tons beginning FY15.
- (13) Data for contract health services was added in FY15.
- (14) Data for Alive @ 25 classes was added in FY16.
- (15) Data for mobile home tax releases processed was added in FY16.
- (16) Data for Information Technology access points was added in FY17.
- (17) Data for Legal tort claim notices received was added in FY18.'
- (18) Data for Information Technology Phones Maintained includes Desk/Smart Phone in FY18.
- (19) Data for Floodplain Management added in FY19.
- (20) Data for GIS added in FY20

ACRONYMS

ADC – Adult Detention Center

ALS - Advanced Life Support

AOC - Administrative Office of the Courts

ARRA - American Recovery and Reinvestment Act

ASSE - American Society of Safety Engineers

BLMF - City of Bloomfield

BLS - Basic Life Support

BOR - Bureau of Reclamation

CAFR - Comprehensive Annual Financial Report

CAMA - Computer Assisted Mass Appraisal Software

CDBG - Community Development Block Grant

CERT - Community Emergency Response Training

CFO - Chief Financial Officer

CFSO - Chief Financial & Strategy Officer

CJTA - Criminal Justice Training Authority

CPR - Cardiopulmonary Resuscitation

CR - County Road

CRIS - Computer Records Imaging System Software

CRS - Community Rating System

CYFD - Children, Youth & Families Department

DFA - Department of Finance and Administration – State of New Mexico fiscal oversight to state agencies and local government.

DWI - Driving While Intoxicated

EEOC - Equal Employment Opportunity Commission

EIOP – Enhanced Intensive Outpatient

EMS - Emergency Medical Services

EOC - Emergency Operations Center

EOP - Emergency Operations Plan

EPI - Epidemiology (Center for Disease Control statistics program for public health)

FTE - Full-Time Equivalent

FY - Fiscal Year

GAAP - Generally Accepted Accounting Principals

GFOA - Government Finance Officers Association

GIS - Geographical Information System

GPS - Global Positioning Systems

GRT - Gross Receipts Tax

HCAP - Health Care Assistance Program

HIPAA - Health Insurance Portability and Accountability Act

ACRONYMS

HPI - Housing Price Index	NM CID - New Mexico Construction Industry Division
HUD - Department of Housing & Urban Development	NMDOT - New Mexico Department of Transportation
ICIP - Infrastructure Capital Improvement Plan	NMSA - New Mexico Statutes Annotated
ICMA - International City/County Management Association	NRC - National Research Center
IHC - Indigent Hospital Claims	OSHA - Occupational Safety and Health Administration
IS - Information Systems	PERA - Public Employees Retirement Association
JPA - Joint Powers Agreement	PESCO – Process Equipment & Service Company
JPPO - Juvenile Probation Parole Officer	PHA – Public Housing Agency
LAN - Local Area Network	PILT - Payment In Lieu of Taxes
LEPC - Local Emergency Planning Committee	PRC - Public Regulatory Commission
LGD - Local Government Division	RFP - Request for Proposal
MOU - Memorandum of Understanding	ROW - Right of Way
MPP – Methamphetamine Pilot Project	SDE - Spatial Database Engine
MSA - Metropolitan Statistical Area – Refers to a geographical region with a relatively high population density at its core.	SEMAP - Section Eight Management Assessment Program
NACO - National Association of Counties	SJC - San Juan County
NCIC - National Criminal Information Center	SJCCA - San Juan County Communications Authority
NCS - National Citizen Survey	SJEDS - San Juan Economic Development
NFIP - National Flood Insurance Program	SJRB - San Juan River Basin
NHSFR - National High School Finals Rodeo	SJRMCMC - San Juan Regional Medical Center
NIMS – National Incident Management System	VOIP - Voice Over Internet Protocol
NMAC – New Mexico Administrative Code	WAN - Wide Area Network

GLOSSARY OF TERMS

ACCRUAL – Revenues are recognized as soon as they are earned and expenses are recognized as soon as a liability is incurred, regardless of the timing of related cash inflows and outflows.

AD VALOREM TAX – A tax that the amount is based directly on the value of a transaction or property, and is typically imposed at the time of a transaction.

APPROPRIATION - An authorization made by the Commissioners which permits the county to incur obligations and to make expenditures of resources.

ASSESSED VALUATION - A value which is established for real and personal property for use as a basis for levying property taxes. (Note: Property taxes are established by the county.)

ASSETS - Property owned by a government which has a monetary value.

ASSIGNED FUND BALANCE – Represents the amounts that are constrained by the County’s intent to be used for specific purposes, but are neither restricted nor committed.

BALANCED BUDGET – Expenditures not exceeding revenues; a fund’s beginning cash balance may be included along with the estimated revenues to meet the balanced budget so long as reserve requirements are met.

BOND - A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal is detailed in a bond ordinance.

BUDGET - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. The term usually indicates a financial plan for a single fiscal year or period.

BUDGET ADJUSTMENT - A procedure to revise a budget appropriation by the County Commissioners approval through the adoption of a budget resolution.

CAPITAL ASSETS - Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets. San Juan County has set its minimum fixed asset value at five thousand dollars (\$5,000) or more.

CAPITAL IMPROVEMENT PLAN – Short-range plan, usually four to ten years, which identifies capital projects along with planning schedule and financial plans.

CAPITAL PROJECT FUNDS - A fund that accounts for financial resources to be used for the acquisition or construction of major capital facilities.

CDBG - Community Development Block Grant – A flexible program that provides communities with resources to address a wide range of unique community development needs.

GLOSSARY OF TERMS

CHART OF ACCOUNTS - The classification system used by the county to organize the accounting for various funds.

COMMITTED FUND BALANCE – Represents fund balances committed for specific purposes pursuant to constraints imposed by formal action of the highest level of decision making authority, which is the San Juan County Board of County Commissioners.

CORRECTIONS FUND – A fund utilized to track the expenditures of the Adult Detention Center for prisoner care at the County Detention Center.

DEBT SERVICE FUND - A fund that accounts for the accumulation of resources for, and the payment of, general long term debt principal and interest.

DEPARTMENT - A major administrative division of the County that indicates overall management responsible for an operation or group of related operations.

DEPRECIATION - Expiration in the service life of fixed assets, attributable to wear and tear through use and lapse of time, obsolescence, inadequacy or other physical or functional cause. The portion of the cost of a capital asset which is charged as an expense during a particular period.

ENCUMBRANCE - The legal commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

ESTIMATED REVENUE - The amount of projected revenue to be collected during the fiscal year.

EX-OFFICIO – A member of a body who is part of it by holding another office.

EXPENDITURE/EXPENSE - The outflow of funds paid for an asset, goods, or services obtained.

FISCAL AGENT – An organization that acts on behalf of another party performing relevant financial duties.

FISCAL YEAR - A twelve-month period to which the annual operating budget applies and at the end of which the county government determines its fiscal position and the results of its operations.

FUND - A fiscal and accounting entity with self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances.

FUND BALANCE – The difference between assets and liabilities in a governmental fund.

GENERAL FUND - The largest fund within the County, the general fund, accounts for most of the financial resources of the government not specifically accounted for in other funds.

GENERAL OBLIGATION BONDS - Bonds sold by the County to finance capital improvements. Property tax is the source of revenue for payment of these bonds.

GLOSSARY OF TERMS

GOVERNMENTAL FUND – Funds that account for tax-supported activities of a government. They include: the general fund, special revenue funds, debt service fund, capital project funds and permanent funds.

GRANT - A contribution by one governmental unit to another to be used or expended for a specific purpose, activity, or facility.

GROWTH MANAGEMENT PLAN - A plan intended to assist the County to prepare for the future by anticipating change, maximizing strengths, and minimizing weaknesses by setting policies that help guide the County in addressing critical issues facing the community, achieving goals based on priority, and coordinating both public and private efforts.

INTERNAL SERVICE FUNDS - A fund that accounts for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

KEYPAD POLLING - Voting method by use of a keypad

LINE ITEMS - Line items refer to the specific accounts used to budget and record expenditures.

MAJOR FUND - Funds whose revenues, expenditures/expenses, assets, or liabilities are at least ten percent of corresponding totals for all governmental or enterprise funds and at least five percent of the aggregate amount for all governmental and enterprise funds.

MIL RATE – Amount of tax payable per dollar of the assessed value of a property.

MUNIS – Accounting Software currently used by the County.

NONSPENDABLE FUND BALANCE – Represents the amounts that cannot be spent because they are (a) not in spendable form, such as inventories and prepaid items, or (b) they are legally or contractually required to remain intact, i.e. for the principal of a permanent fund.

ORDINANCE – A piece of legislation enacted by a municipal authority.

PURCHASE ORDER - A document issued to authorize a vendor to deliver specified merchandise or render a specific service for a stated price. Purchase orders establish encumbrances.

RESERVE - An account used to indicate that a portion of fund equity is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

GLOSSARY OF TERMS

RESTRICTED FUND BALANCE – Represents fund balances restricted to a specific purpose when constraints placed on the use of resources are either (a) external impositions by creditors, grantors, contributors, law or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

REVENUE BOND - Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund or other designed source, such as Gross Receipts Tax.

SAFETY CITY - Facility utilized by Criminal Justice Training Authority to provide defensive driving courses and other certified instructor trainings on behalf of San Juan County and local municipalities.

SELF FUNDED INSURANCE PLAN – An insurance plan in which the employer provides disability or health benefits to their employees using the County’s funds. The employer assumes direct risk for the claims for benefits.

SPECIAL REVENUE FUNDS - A fund that accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for a specific purpose.

STRATEGIC PLAN – A plan that outlines both short-term and long -term goals designed to provide direction into the future.

SUNSET CLAUSE – A measure within a statute or regulation that defines the law shall cease to have effect upon a specific date unless further legislative action is taken.

TRANSFER ANALYSIS – A method to account for costs of supporting other departments with separate funding sources.

TRANSFER IN - Legally authorized transfers from a fund or agent through which the resources are to be expended.

TRANSFER OUT - Legally authorized transfers to a fund or agent through which the resources are to be expended.

UNASSIGNED FUND BALANCE – Represents the residual classification of fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes.



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