

**SAN JUAN COUNTY
NEW MEXICO**



San Juan County Administration Building

**FINAL PROGRAM BUDGET
FISCAL YEAR 2017-2018**

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INTRODUCTION



Farmington Lake
(fmntn.org)





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

San Juan County

New Mexico

For the Fiscal Year Beginning

July 1, 2016

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.



Berg Park Farmington, NM

SAN JUAN COUNTY

County Commissioners



Wallace Charley
District 1



Margaret McDaniel
District 2



Jim Crowley
District 3

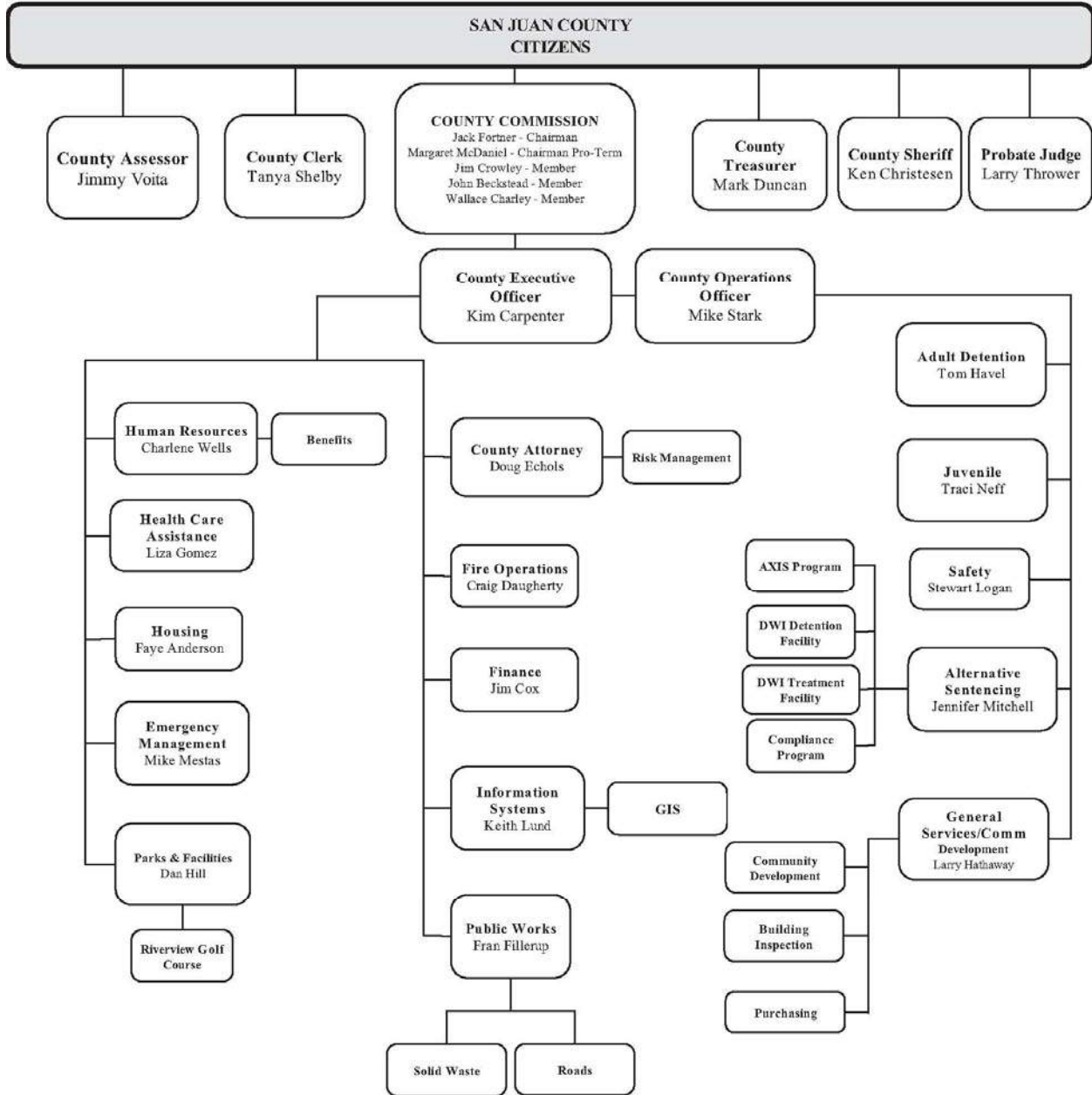


Jack Fortner
District 4



John Beckstead
District 5

Organizational Chart



Budget Message

The following were considerations in the development of the fiscal year 2018 for San Juan County New Mexico Budget:

Goals & Planning

San Juan County developed a *Strategic Plan*, outlining 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. The *Strategic Plan* is a result of a planning retreat attended by department heads and elected officials. The County Executive Office also introduced 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 Officer.

In conjunction with the Northwest New Mexico Council of Governments, Architectural Research and Consulting, and the Blue Ribbon Citizen Committee, San Juan County completed the development of the *Growth Management Plan*, an official public document adopted by the Board of County Commissioners. 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 the County in addressing critical issues facing the community, achieving goals based on 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. The long-range plan for future development will ensure the County grows in a positive and productive manner. San Juan County conducted Citizen input meetings regarding a variety of land use issues, and keypad polling was used to determine future growth. Citizen preferences are used to establish a strategy for developing the *Land Use Management Plan*. Initial results of the *Growth Management Plan* were the adoption and implementation of three new ordinances: *Ordinance No. 72 Junkyard/Recycling Center; Junked Vehicle, and Junked Mobile Homes; Ordinance No. 73 Trash and Refuse Disposal; and Ordinance No. 74 An Ordinance Establishing the Office of Code Compliance*. The ordinances were adopted in conjunction with San Juan County's vision of **Building a Stronger Community** and making the County a clean and safe environment for the citizens and visitors.

In August 2013, the County Commission took steps toward creating the County's first zoning laws for unincorporated areas of the County. After further research and community input, it was determined that the land use code would create too much change in unincorporated areas of the County. The code would have divided unincorporated areas into land use districts, which would have created rules and regulations for future development. Approximately 38,000 people who live in unincorporated areas, businesses, and agricultural lands would be affected by the land use code. The Commissioners determined that the vote would be tabled and will work on crafting

land use ordinances that address specific issues, rather than creating a county-wide land use code.

San Juan County also utilizes the National Citizen Survey to help guide future decision making for the benefit of San Juan County. The National Citizen Survey™ (The NCS) is a collaborative effort between National Research Center, Inc. (NRC) and the International City/County Management Association (ICMA). The NCS was developed by NRC to provide a statistically valid survey of resident opinions about community and services provided by local government. The survey results may be used by staff, elected officials and other stakeholders for community planning and resource allocation, program improvement and policy making. The NCS focuses on a series of community characteristics and local government services, as well as issues of public trust. Focus areas of the survey are: Community Quality; Community Design; Public Safety; Environmental Sustainability; Recreation and Wellness; Community Inclusiveness; Civic Engagement; and Public Trust.

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?

Challenges

The greatest budgetary challenge is for FY18 is the unknown. Historically, the County's Gross Receipts Taxes (GRT) are higher than the revenue generated from Property Tax assessments. An analysis of the Gross Receipts Tax earned has shown that fiscal year 2017 collections were down approximately 14% from that of fiscal year 2016. Given the unknown for any certain recovery in such taxes, the county has prepared for a static budget for fiscal year 2018 in which we expect collections in 2018 to approximate that of 2017. Because of our conservative budget, the County has worked diligently to ensure operating costs are manageable to ensure adequate mandated reserve balances.



On top of revenue declines other Environmental regulations have continued to play a part in the budget process along with the Public Service of New Mexico planning to shut down its Coal Plant in 2022. The shutdown is expected to considerably impact the County through reduction in property taxes and gross receipts tax through less purchase power of employees losing their jobs.

Financial Software Change

In fiscal year 2016, the County began the process of implementing a new Enterprise Resource Planning (ERP) system using Tyler Technologies. The County consulted many organizations including the Government Finance Officers Association (GFOA) for assistance in planning an appropriate and effective approach for the implementation of the system. The County is implementing the ERP system in two different phases as follows:

Phase	Functional Areas	Est. Implementation Date
1a	Financials	January 2017
1b	Extended Financials	May 2017
2	Human Resources and Payroll	March 2018

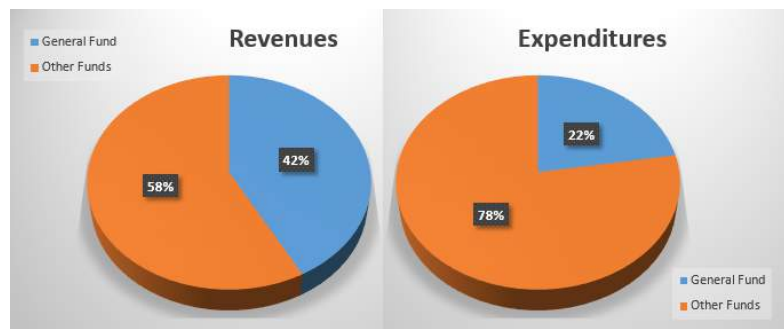


The County has fully implemented both the Financials and Extended Financials and is comfortable that the system is operating correctly to maintain and report accurate financial data. The Human Resources and Payroll phase was originally intended to go live in July 2017; however, due to certain complications including

the ERP system acquiring a time and attendance system (which the County desired to utilize), the County delayed implementation to March 2018. The setup and testing that is currently being performed is assisting in preparing the new system to function how the County desires. Once the testing is completed, the transition for both Human Resources and Payroll is expected to be efficient and successful.

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 2018 are currently set at \$7,415,428. The amount of revenues the County expects to receive in are \$96,098,016, which is a 4.49% decrease from the 2017



final budget. Of this amount, \$40,487,250 or 42.13% is revenue generated within the General Fund. Total budgeted expenditures for fiscal year 2018 are \$132,420,545 which represents a 6.96% decrease from the fiscal year 2017 final budget. The expenditures that have been budgeted to the General Fund are \$29,661,713 or 22.39% of the overall budget. DFA also requires 1/12th of the County's Road fund budgeted expenditures be reserved. For 2018, this amount is \$589,850. Total Road Fund expenditures budgeted for fiscal year 2018 are \$7,078,194.

Revenue Estimation

The unknown has influenced the estimation process for 2018 revenues. The County's state sales tax (NM GRT) revenue is projected to slightly decrease, and Public Service of New Mexico's decision to close the Coal Plant have impacted the estimation. While environmental factors, such as the reduction of regulations on Oil and Gas by the new Administration has the potential to rise the County's Oil and Gas Revenue. Revenues were cautiously projected and will be monitored on a continual basis throughout 2018, with budgeted expenditures are adjusted accordingly if necessary.

San Juan County experienced some growth as evidenced by national chains moving into the area. Ulta Beauty opened its new locations at Animas Valley Mall in October 2016 and Fairfield Inn & Suites opened an 80-room hotel centrally located in Farmington. Denny's is building a new restaurant, which will replace the current restaurant. The current restaurant employs 40 people but the number will increase to about 75 people once the new building is complete. Starbucks built a new coffee shop in Farmington and opened its doors in July 2017. Blakes Lotaburger opened a new location on the east side of Farmington in the Spring of 2017. Chipotle is building a new restaurant in Farmington with a potential opening date in late Fall 2017. Process Equipment and Service Company (PESCO) has received a \$1 million grant from the State Economic Development Department for construction of a plant expansion for its facility located in Farmington. The State Economic Development Department has asked the County to serve as fiscal agent for the grant. The County Commission approved Ordinance No. 101 to allow San Juan County to be fiscal agent for this grant. PESCO will expand its manufacturing facility by 48,000 square feet and will add approximately 170 jobs.

The June 2017 seasonally adjusted unemployment rate in the Farmington Metropolitan Statistical Area (San Juan County) was 7.1%. This is slightly lower than a year ago when the unemployment rate was 9.1%. San Juan County's unemployment rate is higher than the State of New Mexico rate of 6.4% and is higher than the national unemployment rate of 4.4% as of June 2017. Labor statistics are provided by the New Mexico Department of Workforce Solutions.

According to the Federal Housing Finance Agency, the Farmington MSA House Price Index (HPI), a measurement of single-family housing prices, increased by 1.82% for the 1st quarter of 2017 as compared to a 1.79% increase from the 1st quarter of 2016. Sold statistical data provided by the San Juan County Board of Realtors indicates there were 67 residential units sold in June 2017 compared to 50 units sold in June 2016. The average days on the market for June 2017 were 62 days compared to 87 days for June 2016.

The June 2017 year-to-date building permits for the City of Farmington decreased from 550 in 2016 to 385 in 2017. San Juan County reported a combined total of 1,142 permits issued to citizens of San Juan County, Aztec and Bloomfield for the fiscal year ending June 30, 2017, a decrease from the 1,472 permits issued the previous fiscal year.

The Navajo Nation opened the Northern Edge Navajo Casino in January, 2012. The casino's location is in Upper Fruitland, on the Navajo Reservation, just barely over the reservation border



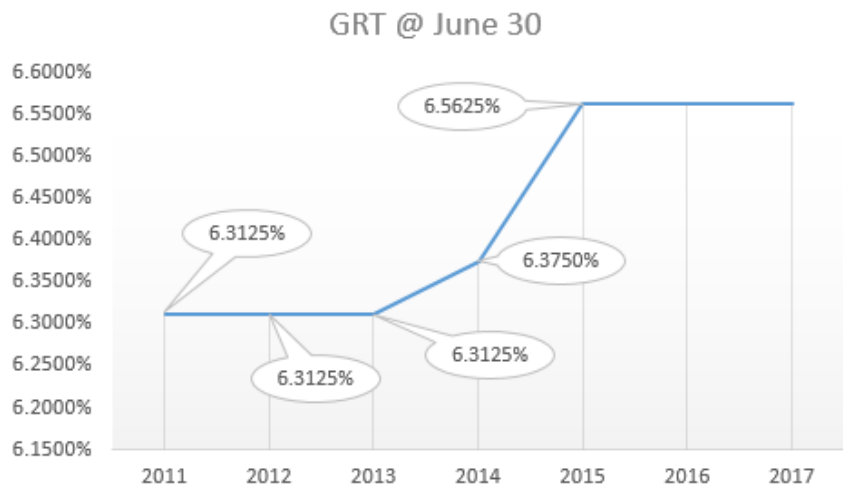
Northern Edge Casino

outside the southwest corner of Farmington and is in direct competition with SunRay Park and Casino located at McGee Park off of Hwy 64. SunRay's gaming facility employs approximately 375 full time employees. SunRay Park and Casino and San Juan County recently negotiated a new lease agreement for the building and property at McGee Park. Lease payments are \$750,000 starting in fiscal year 2018 for 3 years, increase to \$1 million for years 4-7, and

\$1,250,000 for years 8-10, or 7.5% of its net racing and gaming revenue, whichever is greater. While the new agreement reduces the amount of revenue the County will be receiving from SunRay, due to the declining revenues SunRay has been generating since the inception of Northern Edge Navajo Casino, the County believed it was a good partner investment to maintain jobs within the area. Due to this reduction, the revenue budgeted from SunRay has been estimated at \$1.062 million for fiscal year 2018 (minimum amount under the present lease) and will remain at the minimum lease payments stated above until a time which the net racing and gaming revenues at 7.5% exceeds the minimum payments.

Gross Receipts Tax Revenue

The fiscal year 2017 actual gross receipts decreased by 13.98% from the previous year. There was no change in the gross receipts tax rate for 2018; it remains at 6.5625%. The fiscal year 2018 budget includes an estimated 1.98% increase in gross receipts tax revenue collected.



Hold Harmless Gross Receipts Tax

The New Mexico Legislature passed and the Governor signed legislation that repeals the Hold Harmless provisions related to gross receipts tax on food and medical sales. Approximately a decade ago the legislature enacted provisions allowing for food and medical expense deductions from gross receipt taxes. In order to "make whole" and hold harmless local communities, the State's General Fund compensated each entity for their share of gross receipts impacted by the

deductible food and medical expenses. This new legislation phases out the State's Hold Harmless payments to entities beginning in fiscal year 2016. The legislation now allows entities to implement a new local option Hold Harmless Gross Receipts Tax in 1/8th increments up to 3/8ths of one percent. On July 15, 2014, the County Commission approved Ordinance No. 89 implementing the first 1/8th Hold Harmless Gross Receipts Tax increment effective January 1, 2015. This new increment offset the elimination of the 1/8th Local Hospital Gross Receipts Tax.



The County Commission approved Ordinance No. 90 implementing the second 1/8th Hold Harmless Gross Receipts Tax increment on September 22, 2014. Upon further review of the impact the Hold Harmless revenue has on the County, the County Commission approved Ordinance No. 97 removing the sunset from the second 1/8th Hold Harmless Gross Receipts Tax increment during its regular meeting held on Tuesday, March 15, 2016.

Health Care Assistance Program Revenues

The Sole Community Provider program was eliminated by the State on December 31, 2013. The New Mexico Legislature passed Senate Bill #268 which created the Safety Net Care Pool. The bill requires Counties to annually contribute an equivalent of a 1/12th gross receipts tax revenue to the Pool. In accordance with the legislation, the County Commission approved Ordinance No. 87 regarding the quarterly payments to the State. The annual contribution for the County of approximately \$2.8 million was included in the fiscal year 2018 budget.

On September 22, 2014, the County Commission approved Ordinance No. 91 implementing a 1/16th County Health Care Gross Receipts Tax, which is deposited directly to the State's County Supported Medicaid Fund. This tax was scheduled to sunset on December 31, 2016. After much deliberation, the San Juan County Commission opted to remove the sunset by adopting Ordinance No. 96 to remove the sunset from the 1/16th County Health Care Gross Receipts Tax during the regularly scheduled August 16, 2016 Commission meeting.

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 2018 is \$823,023.

Property Taxes

Property Tax revenues were budgeted with a decrease of 2% over the fiscal year 2017 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. The

State’s yield control formula currently caps the residential rate for fiscal year 2017 (tax year 2016) at 6.529 mils.

Oil and Gas Production & Equipment

The budgeted revenue from Oil and Gas Production & Equipment was decreased by 11.46% from the fiscal year 2017 actual collections. The fluctuations in oil and gas production and prices in conjunction with fiscal year 2017 having the second lowest revenues in five fiscal years leads the County to be very conservative in estimating these revenues.

Expenditure Estimation

Employees / Wage & Benefit

Due to the struggling economy, the San Juan County Commission approved the fiscal year 2018 budget with no wage increases, 0% step increases, and 0% COLA. There are currently 29 frozen positions total at a savings of \$1,130,022.

Employee Health Plan

San Juan County maintains a self-funded health insurance plan. The County Commission did not make any changes to the health insurance plan for the upcoming fiscal year. There were additionally no planned increases in premiums. For the fiscal year 2018 budget, the County budgeted 79% of the premium for employer contributions and 21% of the premium for employee contributions into the Major-Medical Fund.

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

- FY2014 - \$5.7 million
- FY2015 - \$7.2 million
- FY2016 - \$6.2 million
- FY2017 - \$5.4 million
- FY2018 - \$6.7 million(budgeted)



Major Funds

The County maintains 34 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-

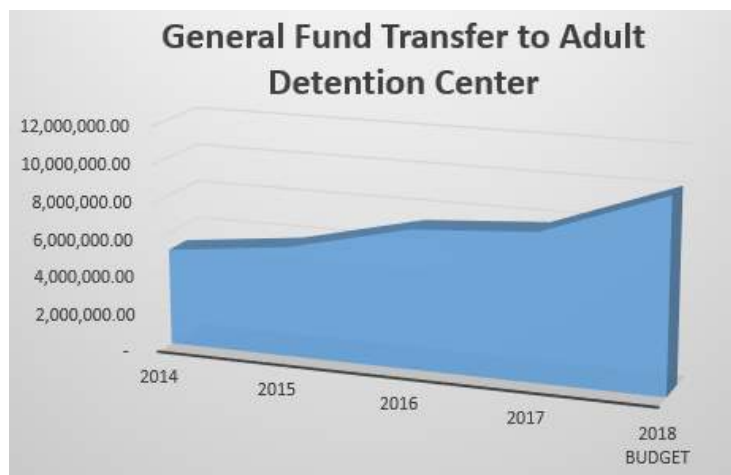
funds are all combined and reported as the General Fund. However, for management purposes they are all budgeted and monitored as separate funds.

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

General Fund revenue is projected at \$40.49 million which approximates a 6.29% decrease over the prior fiscal year’s actual receipts. The Transfer Analysis process, identified earlier in this budget message, will bring in approximately \$823,023 to the General Fund in fiscal year 2018. General Fund expenditures are budgeted at \$29.66 million, a 5.16% increase over 2017 actual expenditures. While the County has budgeted higher expenditures with an anticipated revenue reduction, the budget was presented as a balanced budget.

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 2018 fiscal year approximate \$10.2 million and represent a 30.72% increase from 2017 largely due to the renegotiated contract for healthcare costs being significantly higher than previous years.



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 2018 is expected to generate \$5.9 million in revenue. Such revenues are budgeted to support the ambulance fund in the amount of \$2.8 million and San Juan County Communications Authority, a component unit of the County, in the amount of \$4.9 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.

Gross Receipts Tax (GRT) Revenue Bond Funds 2015

On March 25, 2015, the County issued GRT Refunding Revenue Bond Series 2015A for \$16,055,000 and GRT Improvement Revenue Bonds Series 2015B for \$17,840,000. The GRT Refunding Revenue Bonds Series 2015A was rated A2 by Moody's and A+ by Standard & Poor's. The GRT Improvement Revenue Bonds Series 2015B was given an A1 rating by Moody's and A+ rating by Standard & Poor's. The Series 2015A Bonds were issued to provide funds for refunding, refinancing, discharging and prepaying the San Juan County, New Mexico Subordinate GRT Revenue Bonds, Series 2005. The Series 2015B 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 will be utilizing \$6.2 million for various capital projects and equipment purchases. The Road Department will utilize the Series 2015B Bonds to complete an \$8 million Pinon Hills road construction project. All remaining funds will be used for various capital projects including energy conservation improvements, fiber optics improvements, and County facilities and parking improvements. For the 2018 fiscal year, the available cash balance to expend on capital projects approximated \$10.6 million. Management continues to work on projects to spend down these bond funds.

Awards & Recognitions

In the pursuit of strategic achievements and excellence, San Juan County has recently been awarded National Achievement Awards by the National Association of Counties for the following programs:



- Section Eight Management Assessment Program – 2017
- Partnership Award – 2017
- Freedom Award - 2017

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 12 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, 2016 was awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association of the United States and Canada (GFOA). The Certificate of



County Commission Presentation of Award to Finance

From Left to Right: Jim Crowley, John Beckstead, Jack Fortner, Jim Cox, Kim Martin, Mike Sofka, Travis Sisco, Margaret McDaniel and Wallace Charley

Achievement is the highest form of recognition for excellence in state and local government financial reporting. In order 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 2016 representing the 11th 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, 2016. In order 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 2017 budget years representing the 9th year the County has received the award.

Conclusion

The 2018 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 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.

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 regards 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 Commission's 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 one 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 regards 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. 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 Durango Mountain 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



Foothills Trail System Farmington, NM

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.



Shiprock National Monument, Shiprock NM

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 tourist's 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 Executive Officer, who oversees over 700 employees, guides San Juan County

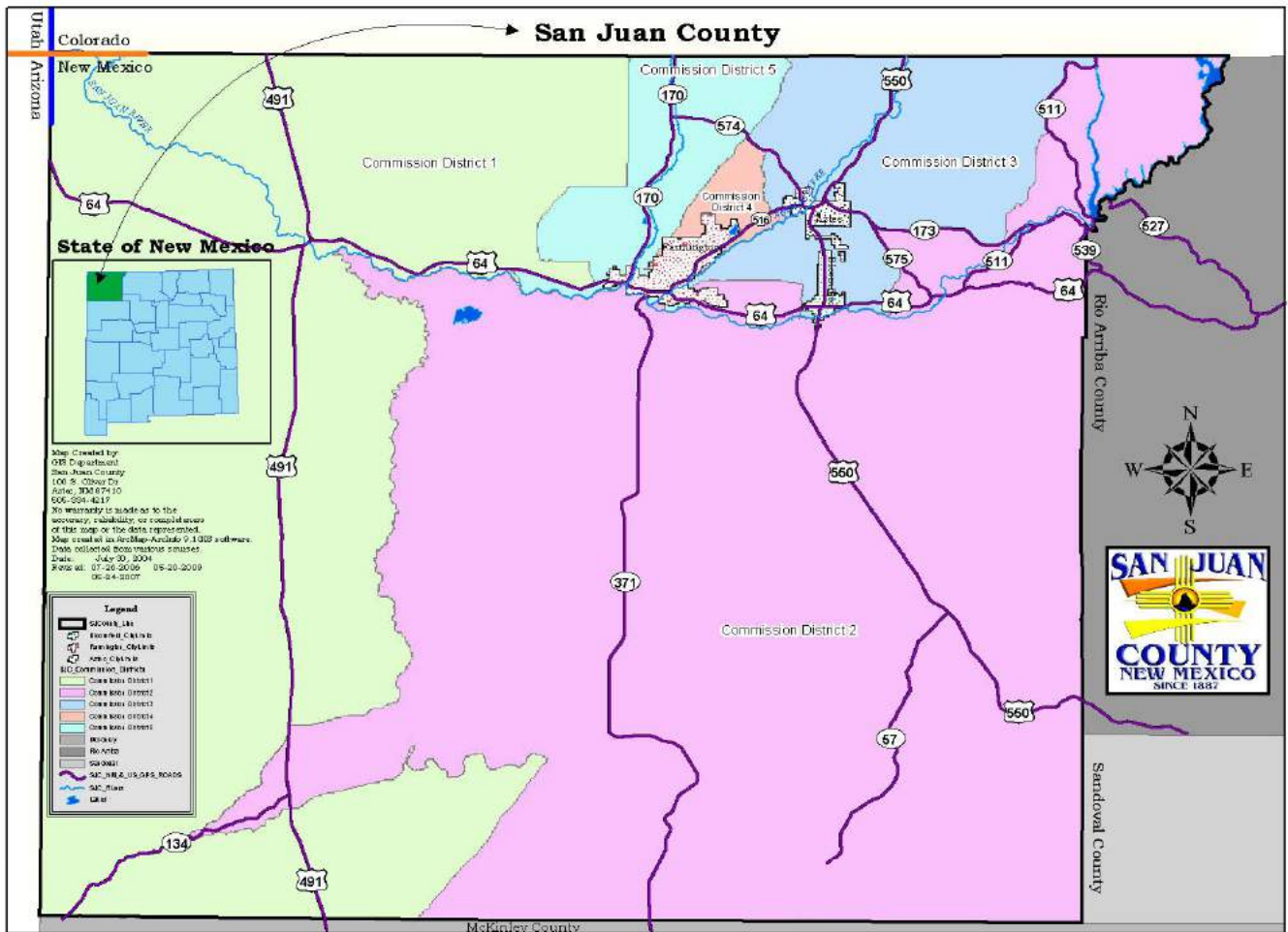
government. Five County Commissioners are elected by voters, and they serve a term of four years. There is a two-term limit on commission seats. The County provides the following services as authorized by its charter: public safety, highways and streets, sanitation, health and social services, recreation, 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.



Connie Mack Parade Farmington, NM

County Map



Demographics

Demographics		
Population		Workforce (June 2017)
2016	115,079	Labor force 53,196
		Employment 48,961
Age (2016)		Establishments (1st Qtr 2017) 2,919
under 5 years	7.0%	Weekly wage average (1st Qtr 2017) 5869
5yrs - 18yrs	25.8%	Unemployment Rate 8.0%
19yrs - 64yrs	52.1%	
65 & older	15.1%	
Median age (2016)	36.3	
Sex (2016)		Education
Male	49.6%	High School graduate (2011-2015) 82.2%
Female	50.4%	Bachelor's degree or higher (2011-2015) 15.2%
		School enrollment (2017) 23,981
Race (2016)		Land Area / Ownership
White	41.1%	Total Square Miles 5,535
Hispanic	20.6%	Navajo and Ute Mountain Reservation - 3,588 sq. miles (65%)
American Indian	36.7%	Federal Government - 1,396 sq. miles (25%)
Black	0.8%	State of New Mexico - 189 sq. miles (3.5%)
Asian	0.7%	Private Land - 362 sq. miles (6.5%)
Other	0.1%	
Housing		Principal Employers (2017)
Housing units (2016)	49,665	San Juan Regional Medical Center Health Care
Homeownership rate (2011-2015)	73.4%	Farmington Public Schools Education
Multi-unit housing (2011-2015)	Data Unavailable	Central Consolidated Public Schools Education
Median value of owner occupied (2011-2015) \$	145,400	City of Farmington Government
		San Juan County Government
		San Juan College Higher Education
		Bloomfield Schools Education
		Raytheon Dine Facility Defense/Technology
		Aztec Well Service Oil & Gas
		Aztec Schools Education
Households		
Persons per household (2011-2015)	3.04	
Median household income (2011-2015) \$	48,671	
Per capita personal income (2015) \$	37,777	
Person below poverty level (2011-2015)	18.8%	
Source: US Census Bureau, State of New Mexico Department of Labor, San Juan Economic Development Service, Bureau of Economic Analysis		

BUDGET OVERVIEW



Berg park - Farmington, NM
(panoramio.com)



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 2018 Financial Policies will be adopted by the San Juan County commission with the fiscal year 2018 Final Budget Resolution.

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.

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 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 negotiates franchise fees and payments in lieu of taxes. Fees for services will also be 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 taking into account historical trends, economic outlook, changes in rates, and legislative changes.

Investments – The County will follow the New Mexico State Statues 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 report as well as the monthly 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 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.



Bisti Bad Lands San Juan County, NM

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. The County will also deposit 25% of the first 1/8th gross receipts tax collections into the GRT reserve fund.

Expenditure Accountability/Monitoring - The County will continually monitor its actual revenues and expenditures. Departments will utilize the new ERP financial reporting software to monitor their revenues and expenditures. The new 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 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 2018 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 (recognized when received or expended), 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, a Debt Service Fund and an Internal Service Fund.

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, 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 \$1,000 for budgeting purposes. However, for financial statement purposes, San Juan County only reports items over \$5,000 as capital per state law.

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.

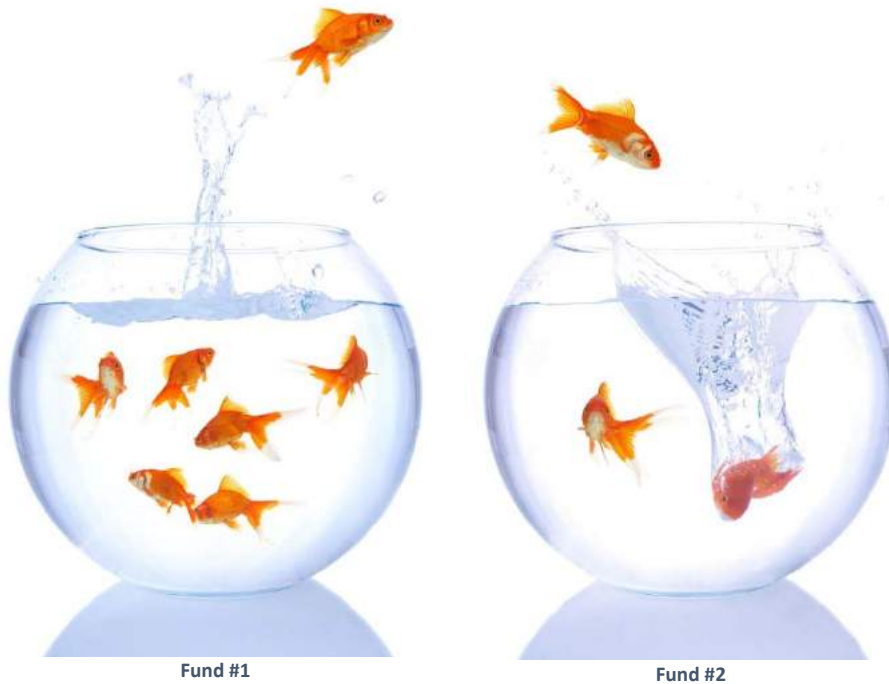
Necessary budget adjustments are made and meetings are scheduled with elected officials and individual department heads, followed by workshops with County Commissioners. The interim budget is presented to the County Commission and providing no complications, approval is scheduled prior to June 1st as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



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



Budget Calendar Budget Events for Fiscal Year 2018

Meeting with County Executive Office to discuss FY18 budget process	March 8, 2017
Budget worksheets sent to Department Heads and Elected Officials	April 3, 2017
Due date for all budgets to be entered into the financial system	April 25, 2017
Budget discussions with County Executive Office	April 26, 2017
Budget meetings with Department Heads and Elected Officials	April 2017
Budget workshop with County Commissioners	May 2, 2017
Interim budget presentation to County Commission	May 16, 2017
Approval of interim budget by County Commission	May 16, 2017
Deadline for submission of interim budget to New Mexico Department of Finance and Administration	June 1, 2017
Approval of interim budget by New Mexico Department of Finance and Administration	June 12, 2017
Final budget presentation to County Commission	July 25, 2017
Approval of final budget by County Commission	July 25, 2017
Deadline for submission of final budget to New Mexico Department of Finance and Administration	July 31, 2017
Approval of final budget by New Mexico Department of Finance and Administration	August 9, 2017



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.

For a complete listing of funds and descriptions, please refer to the *Appendix* section at the back of this document.

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, Navajo Dam and Dzilth-Na-O-Dith-Hle.

Hospital Gross Receipts Tax - To account for funds collected from the one-eighth of one percent Local Hospital Gross Receipts Tax in accordance with state statute (Section 7-20C-3 NMSA 1978 Compilation) and County Ordinance Number 57. The funds are currently being used to make the debt service payments on the bonds issued for the hospital construction project.

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.



Riverview Golf Course Kirtland, NM

Recreation - To account for the operation of youth-centered recreation projects such as amateur baseball. Funding is provided by the County's share of the State Cigarette Tax. The fund was created by authority of state statute (see Section 7-12-15, NMSA Compilation).

Intergovernmental Grants Fund - 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.

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)

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

Gross Receipts Tax Reserve - To account for the 25% of the first one-eighth of one percent gross receipts tax as required by state statute. Funding is provided by gross receipts taxes county-wide. The fund was created by authority of state statute (see Section 7-20E-11, NMSA 1978 Compilation).

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. The most recent project is the Lower Valley Senior Center.

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.

Hospital Construction Project - To account for the San Juan Regional hospital expansion project using bond proceeds as well as state funding.

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 the construction and maintenance of roads.

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.

ERP Project – This fund was created to account for the Software implementation of the Tyler. The Project was created in 2016 and is ongoing.

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.

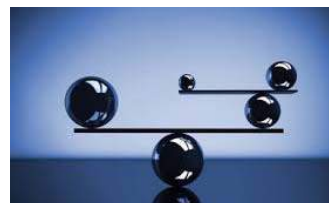
Debt Service - To account for the dedicated gross receipts taxes which are pledged revenues for payments of bond principal and interest. To account for required reserve funds.

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, 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 (presented in the graphs as a red line).

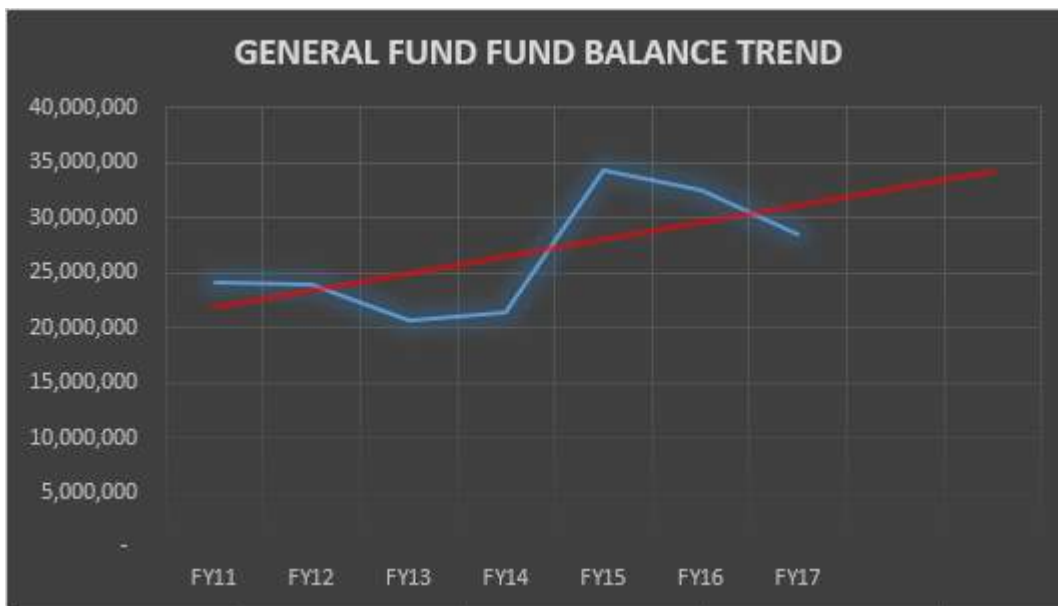
Further information on financial statement fund balance can be obtained by reviewing the County’s annual Comprehensive Annual Financial Report (CAFR). Copies of the CAFR by fiscal year are available on the County’s website.



Major Funds 7-year Fund Balance Trend

General Fund

	FY11	FY12	FY13	FY14	FY15	FY16	(Unaudited) FY17
Beginning Balance	\$ 24,890,531	24,195,274	24,022,814	20,580,672	21,416,899	34,252,815	32,590,082
Increases	69,828,272	72,381,139	67,017,177	66,147,384	76,002,833	70,097,738	68,605,205
Decreases	(70,523,529)	(72,553,599)	(70,459,319)	(65,311,157)	(63,166,917)	(71,760,471)	(72,712,549)
	(695,257)	(172,460)	(3,442,142)	836,227	12,835,916	(1,662,733)	(4,107,344)
Ending Balance	\$ 24,195,274	24,022,814	20,580,672	21,416,899	34,252,815	32,590,082	28,482,738
Percent Change	-	-0.71%	-14.33%	4.06%	59.93%	-4.85%	-12.60%

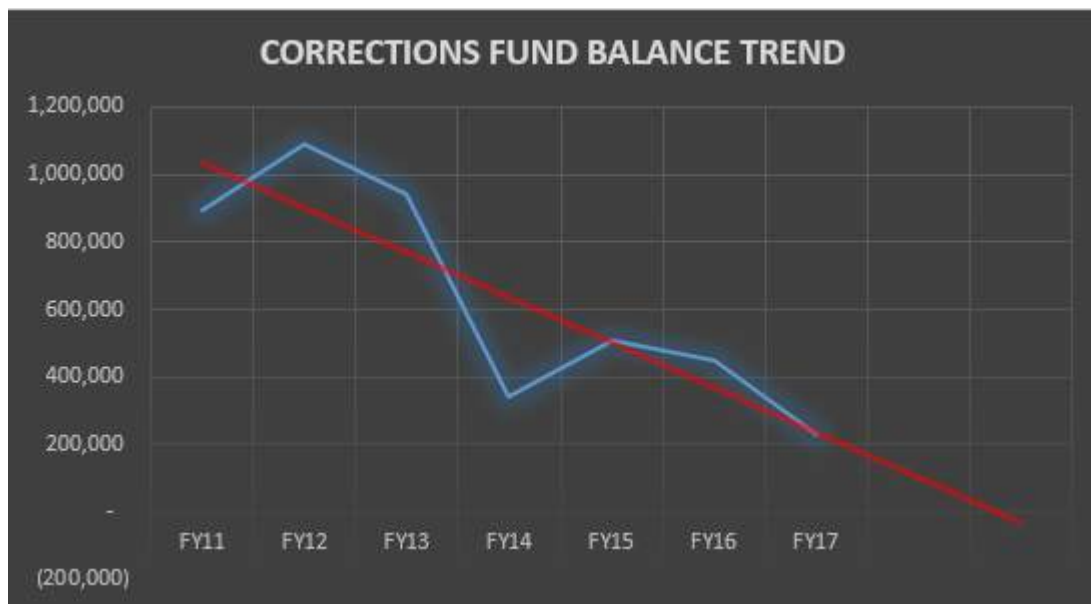


As evidenced in the above, the General Fund has experienced positive fund balance growth and is forecasted to continue to increase. Fiscal year 2015 was an outlier to the overall presented fund balance averaging \$22.6 million.

Major Funds 7-year Fund Balance Trend (Continued)

Corrections Fund

	FY11	FY12	FY13	FY14	FY15	FY16	(Unaudited) FY17
Beginning Balance	\$ 684,621	891,758	1,092,205	939,333	339,275	507,378	446,282
Increases	12,413,518	12,417,337	13,010,992	12,397,636	13,376,332	14,153,832	13,619,713
Decreases	(12,206,381)	(12,216,890)	(13,163,864)	(12,997,694)	(13,208,229)	(14,214,928)	(13,837,488)
	207,137	200,447	(152,872)	(600,058)	168,103	(61,096)	(217,775)
Ending Balance	\$ 891,758	1,092,205	939,333	339,275	507,378	446,282	228,507
Percent Change	-	22.48%	-14.00%	-63.88%	49.55%	-12.04%	-48.80%

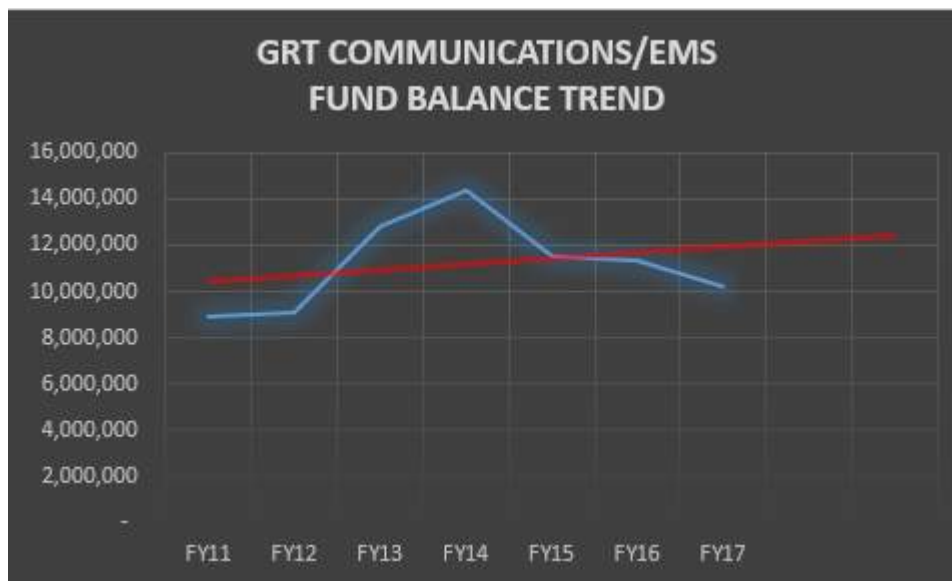


As evidenced in the above, the Corrections fund balance has continued to decline. This is primarily the result of reduced revenues generated in the fund. Thus, the County General fund has had to supplement more monies to assist the Corrections department in operations. In fiscal year 2014, the supplement from the General fund approximated \$5 million while the fiscal year 2018 supplement is expected to reach \$10.2 million. Rather than maintain available cash balance within the fund, County management has deemed it appropriate to maintain a zero-cash balance while effectively maintaining a balanced budget through supplement from the general fund. As a result, the fund balance decline is expected to be relatively low.

Major Funds 7-year Fund Balance Trend (Continued)

Gross Receipts Tax Communications/Emergency Medical Services Fund

	FY11	FY12	FY13	FY14	FY15	FY16	(Unaudited) FY17
Beginning Balance	\$ 9,030,571	8,942,793	9,134,808	12,808,286	14,381,447	11,531,926	11,325,724
Increases	9,737,131	10,532,834	7,032,772	6,972,765	10,364,059	9,472,031	8,713,887
Decreases	(9,824,909)	(10,340,819)	(3,359,294)	(5,399,604)	(13,213,580)	(9,678,233)	(9,849,073)
	(87,778)	192,015	3,673,478	1,573,161	(2,849,521)	(206,202)	(1,135,186)
Ending Balance	\$ 8,942,793	9,134,808	12,808,286	14,381,447	11,531,926	11,325,724	10,190,538
Percent Change	-	2.15%	40.21%	12.28%	-19.81%	-1.79%	-10.02%

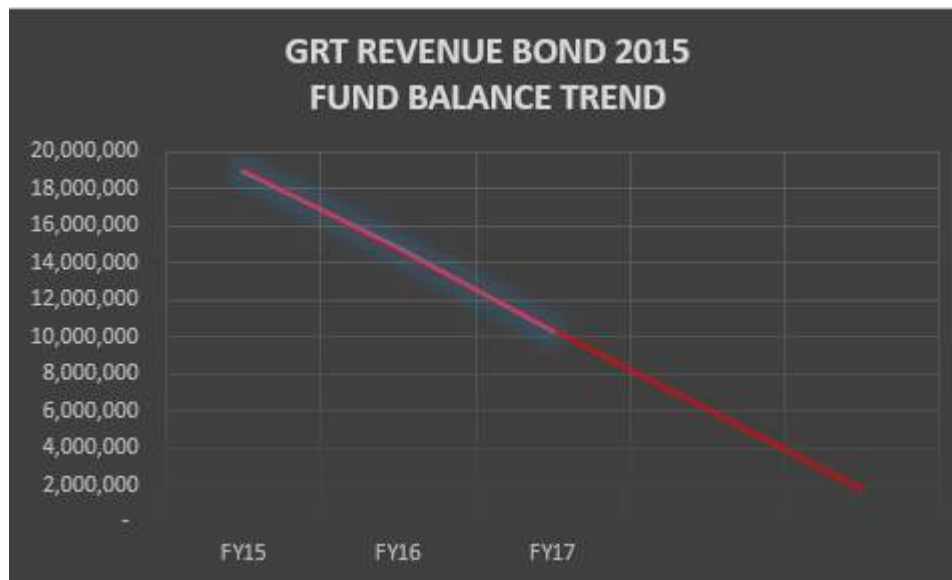


The GRT Communications/EMS fund balance has maintained a strong balance of approximately \$10 million; however, management continues to monitor the fund closely as the fund is a “feeder” fund of the San Juan County Communications Authority and Ambulance funds. Due to rising costs and federally mandated systems future capital purchases could deplete this balance. Management of both funds works diligently to operate efficiently and effectively while reducing or maintaining current operating expenditure budgets.

Major Funds 7-year Fund Balance Trend (Continued)

Gross Receipts Tax Revenue Bond 2015

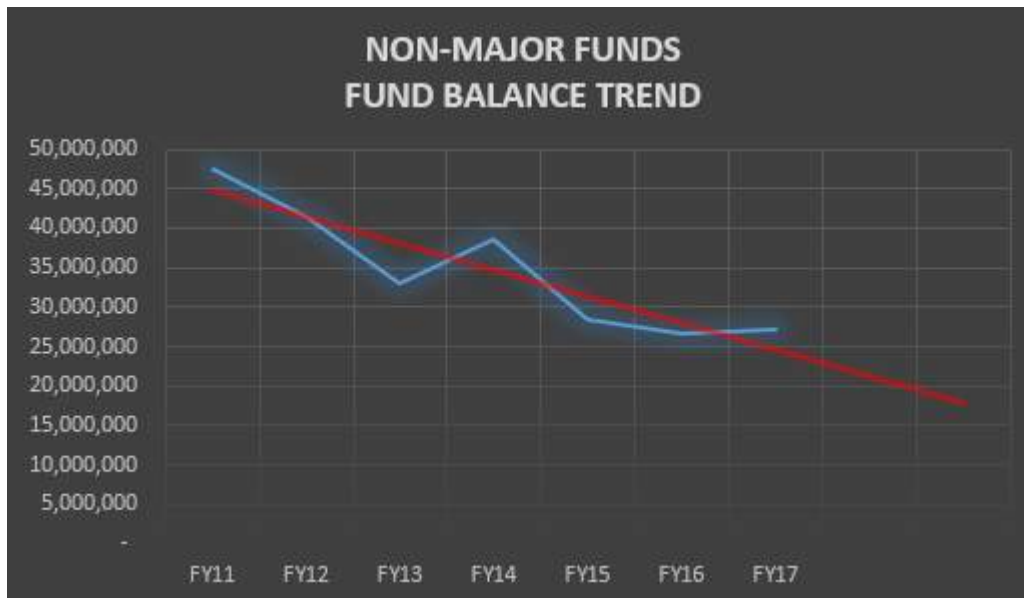
	FY11	FY12	FY13	FY14	FY15	FY16	(Unaudited) FY17
Beginning Balance	\$ -	-	-	-	-	18,894,882	14,881,332
Increases	-	-	-	-	19,245,710	133,289	451,745
Decreases	-	-	-	-	(350,828)	(4,146,839)	(5,015,767)
Ending Balance	\$ -	-	-	-	18,894,882	14,881,332	10,317,310
Percent Change	-	-	-	-	-	-21.24%	-30.67%



As evidenced in the graph above, the fund balance mirrors that of the downward trendline. As the fund was established to receive bond funding and track the expenditures of the assigned capital projects, it is expected that the fund balance continues to decline until the sources are fully expended. Management is working diligently on the planned projects.

Aggregate Non-Major Funds 7-year Fund Balance Trend

	FY11	FY12	FY13	FY14	FY15	FY16	(Unaudited) FY17
Beginning Balance	\$ 55,125,612	47,382,095	41,255,688	33,005,860	38,537,853	28,435,709	26,730,003
Increases	46,661,391	52,968,354	44,133,998	45,136,067	53,270,646	41,058,333	50,495,104
Decreases	(54,404,908)	(59,094,761)	(52,383,826)	(39,604,074)	(63,372,790)	(42,764,039)	(50,090,444)
	(7,743,517)	(6,126,407)	(8,249,828)	5,531,993	(10,102,144)	(1,705,706)	404,660
Ending Balance	\$ 47,382,095	41,255,688	33,005,860	38,537,853	28,435,709	26,730,003	27,134,663
Percent Change	-	-12.93%	-20.00%	16.76%	-26.21%	-6.00%	1.51%



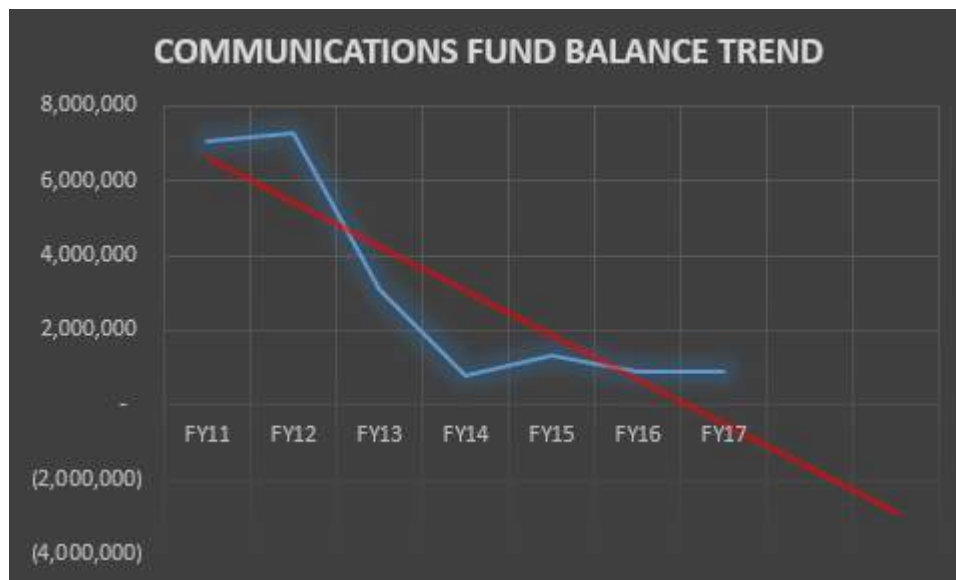
The County’s non-major funds are comprised of the special revenue funds, capital projects funds and a debt service fund. These funds were established for their specific purposes and, as a result, monies are expended in the course of business each fiscal year. Some funds generate revenues while others 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). Further analysis of the County’s non-major funds can be found throughout this budget document.



Component Units 7-year Fund Balance Trend

San Juan Communications Authority

	(Unaudited)						
	FY11	FY12	FY13	FY14	FY15	FY16	FY17
Beginning Balance	\$ 7,126,533	7,085,677	7,291,279	3,068,974	799,958	1,302,094	906,019
Increases	4,024,520	4,365,186	106,917	2,044,587	6,822,602	3,933,022	4,003,002
Decreases	(4,065,376)	(4,159,584)	(4,329,222)	(4,313,603)	(6,320,466)	(4,329,097)	(4,032,116)
	(40,856)	205,602	(4,222,305)	(2,269,016)	502,136	(396,075)	(29,114)
Ending Balance	\$ 7,085,677	7,291,279	3,068,974	799,958	1,302,094	906,019	876,905
Percent Change	-	2.90%	-57.91%	-73.93%	62.77%	-30.42%	-3.21%

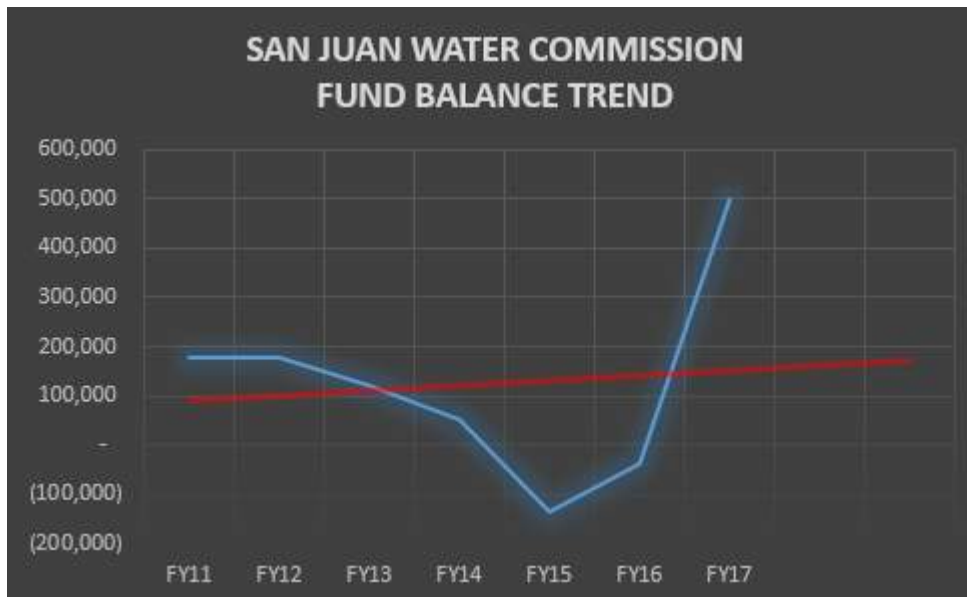


While the trend line is showing a consistent decline into negative fund balance, it is worth noting that there was a change in operations during fiscal years 2013 and 2014. Prior to those fiscal years, the Communications Authority and Ambulance funds carried the cash generated from the GRT Communications/EMS 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

	FY11	FY12	FY13	FY14	FY15	FY16	FY17	(Unaudited)
Beginning Balance	\$ 42,429	176,532	177,052	120,426	53,279	(134,745)	(35,295)	
Increases	3,283,889	1,115,349	1,264,218	1,481,361	1,598,276	1,970,274	1,573,988	
Decreases	(3,149,786)	(1,114,829)	(1,320,844)	(1,548,508)	(1,786,300)	(1,870,824)	(1,041,613)	
	134,103	520	(56,626)	(67,147)	(188,024)	99,450	532,375	
Ending Balance	\$ 176,532	177,052	120,426	53,279	(134,745)	(35,295)	497,080	
Percent Change	-	0.29%	-31.98%	-55.76%	-352.90%	-73.81%	-1508.36%	



Fund balance significantly increased between fiscal year 2016 and 2017 due to a significant reduction in professional services fees charged.

REVENUES



Riverside Park - Aztec, NM
(Elizabeth A. Foursquare)





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 84% of the FY18 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. The Gross Receipts Tax that is currently imposed in San Juan County are as follows:

Imposed on all businesses in San Juan County
County GRT (three increments of 1/8 th of 1% or .375%)
County GRT (1/16 th of 1% or .0625%)
County GRT Hold Harmless first increment (1/8 th of 1% or .125%)
County GRT Hold Harmless second increment (1/8 th of 1% or .125%)
County Health Care GRT (1/16 th of 1% or .0625%)
County Correctional Facility GRT (1/8 th of 1% or .125%)
County Emergency Communications and EMS GRT (3/16 th of 1% or .1875%)
Imposed within the unincorporated areas of San Juan County
County Environmental GRT (1/8 th of 1% or .125%)
County Fire Protection Excise Tax (1/4 th of 1% or .25%)

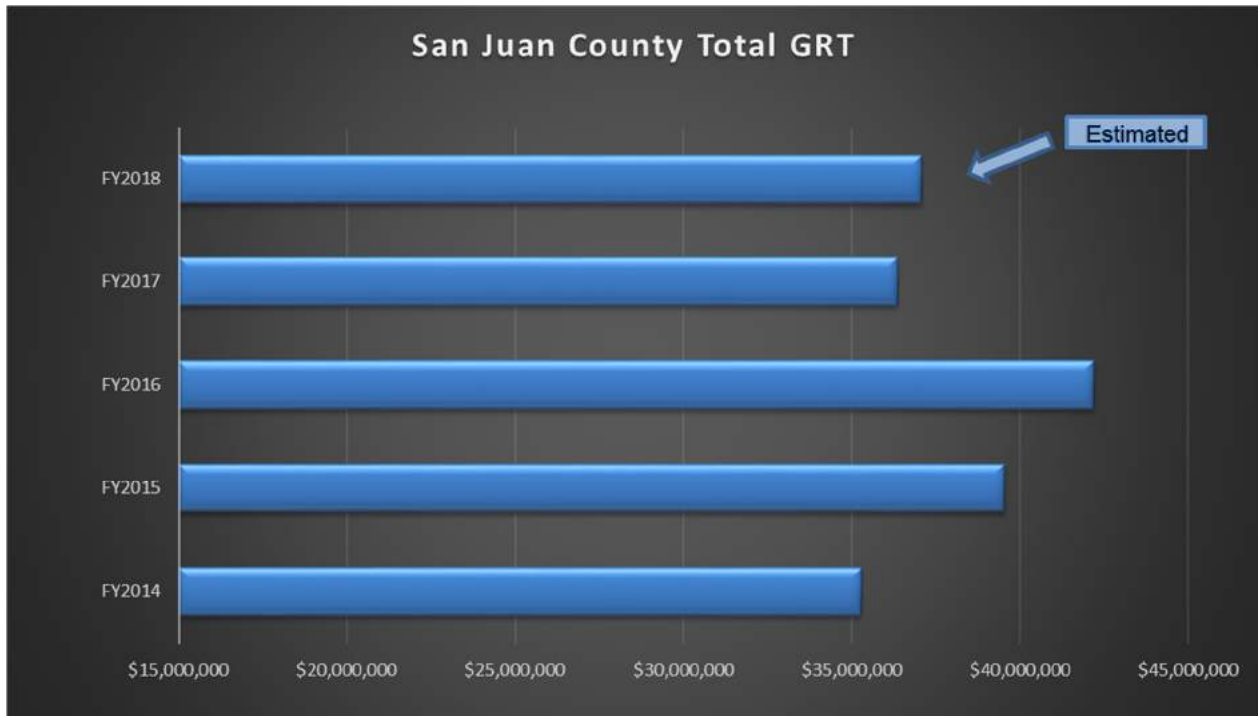
Trend analysis, along with legislative changes and current economic conditions are normally used to project Gross Receipts Tax revenue. The following chart shows the County’s total GRT by taxing authority compared to the imposed rate as of July 1, 2017.



San Juan County GRT Imposed vs. Authorized As of July 1, 2017					
Gross Receipts Tax	Total Taxing Authority	Percentage Imposed	Unused Authority	FY18 Revenue	Potential Additional Revenue
County GRT	0.5821%	0.4375%	0.1446%	11,827,210	-
County Emerg. Comm/EMS/Beh Health	0.2500%	0.1875%	0.0625%	5,876,570	1,958,857
Local Hospital GRT	0.6250%	0.0000%	0.6250%	362,206	15,668,048
County Correctional Facility	0.1250%	0.1250%	0.0000%	3,917,012	-
County Environmental (unincorporated)	0.1250%	0.1250%	0.0000%	1,357,470	-
County Fire (unincorporated)	0.2500%	0.2500%	0.0000%	2,287,881	-
County Infrastructure (unincorporated)	0.1250%	0.0000%	0.1250%	-	1,357,470
County Capital Outlay	0.2500%	0.0000%	0.2500%	-	7,834,024
County Health Care GRT	0.1250%	0.0625%	0.0625%	5,706,197	-
County Quality of Life GRT	0.2500%	0.0000%	0.2500%	-	7,834,024
County Business Retention	0.1875%	0.0000%	0.1875%	-	7,834,024
County Hold Harmless GRT	0.7500%	0.2500%	0.5000%	5,746,584	3,917,012
County Safety Net Care Pool	0.0833%	0.0000%	0.0833%	-	2,611,341
Total Local Option GRT	3.7279%	1.4375%	2.2904%	37,081,130	49,014,800
State of New Mexico		5.1250%			
Total Implemented Rate		6.5625%			
County Water and Sanitation	0.2500%	0.2500%	0.0000%	65,369	-

Gross Receipts Taxes Imposed San Juan County & Municipalities As of July 1, 2017							
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 GRT	0.4375%	0.4375%	0.4375%	0.4375%	0.4375%	0.4375%	0.4375%
County Emerg. Comm/EMS	0.1875%	0.1875%	0.1875%	0.1875%	0.1875%	0.1875%	0.1875%
Local Hospital GRT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
County Health Care	0.0625%	0.0625%	0.0625%	0.0625%	0.0625%	0.0625%	0.0625%
County Jail	0.1250%	0.1250%	0.1250%	0.1250%	0.1250%	0.1250%	0.1250%
County Hold Harmless	0.2500%	0.2500%	0.2500%	0.2500%	0.2500%	0.2500%	0.2500%
County Environmental					0.1250%		0.1250%
County Fire					0.2500%		0.2500%
County Water & Sanitation					0.2500%	0.2500%	
Municipal GRT	1.2500%	1.5000%	1.0000%	0.2500%		0.2500%	
Municipal Infrastructure	0.2500%	0.2500%	0.1250%				
Municipal Capital Outlay	0.2500%	0.2500%					
Municipal Environmental	0.0625%		0.0625%				
Municipal Hold Harmless			0.2500%				
Total Imposed GRT Rate	8.0000%	8.1875%	7.6250%	6.4375%	6.8125%	6.6875%	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	1.8125%	2.0000%	1.4375%	0.2500%		0.2500%	
Total Imposed GRT Rate	8.0000%	8.1875%	7.6250%	6.4375%	6.8125%	6.6875%	6.5625%

San Juan County’s gross receipts tax has been impacted by the national economic downturn. The total gross receipts tax collected for San Juan County in FY17 decreased 13.98% from FY16. San Juan County budgets conservatively and has budgeted a 13% reduction from FY17 actuals.



Property Tax Revenue - Property Tax (including oil and gas), an estimated 30% of the FY18 budgeted revenue, is levied and collected by San Juan County. Of the 11.85 mils authorized by the State of New Mexico, the County has only implemented 8.5 mils. The yield control formula required by the State, currently caps the residential rate at 6.231 mils. At present, 1/2 mil of property tax is 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 15% of San Juan County’s FY18 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.

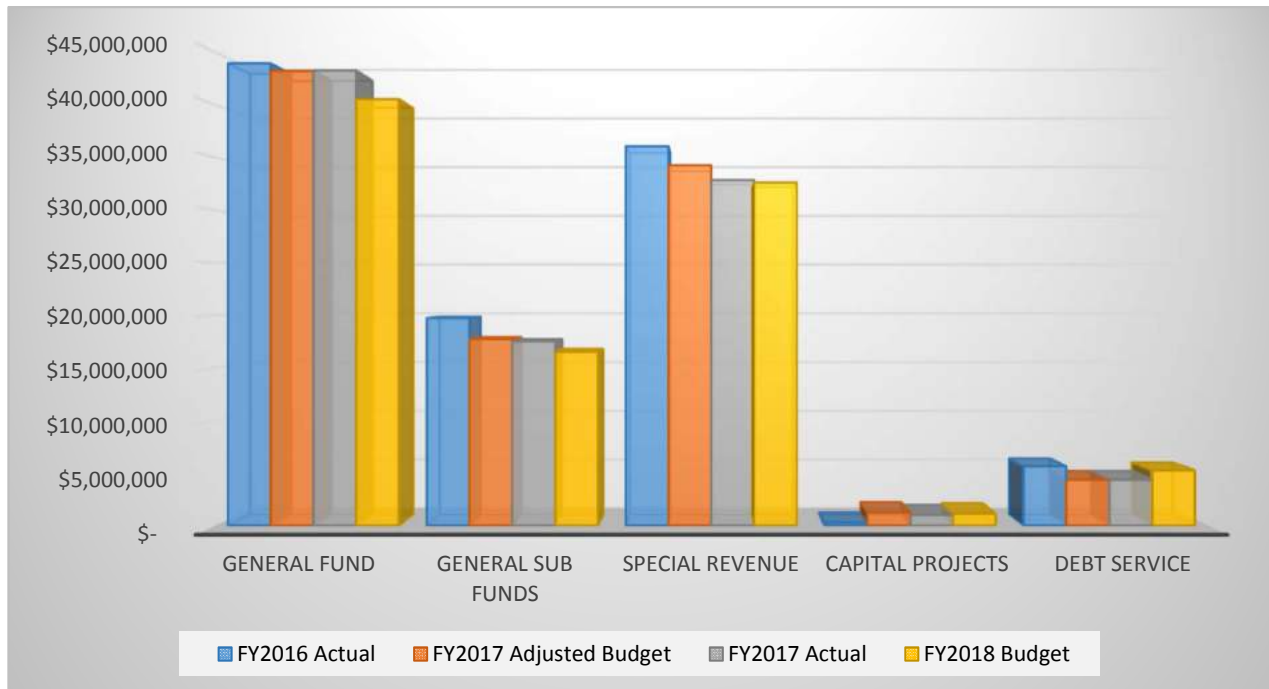
- Maximum allowed mils by the State of New Mexico is 11.85 mils.
- Residential Mil Rate is 6.545 mils for Tax Year 2017
 - 2017 Residential Assessed value: \$1,454,686,716
 - Assessed value increase of 2.78% from Tax Year 2016
- Non-residential Mil Rate is 8.5 mils for Tax Year 2017
 - 2017 Non-residential Assessed value: \$1,663,526,888
 - Assessed value decrease of 0.07% from Tax Year 2016
- Oil & Gas Production and Equipment Mil Rate is 8.5 mils for Tax Year 2017
 - 2017 Oil/Gas Production & Equipment Assessed value: \$422,163,083
 - Assessed value decrease of 15.91% from Tax Year 2016
- 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.
 - Currently imposed 1/2 mils to fund the Water Reserve Fund

Intergovernmental Grants Revenue - Intergovernmental revenue accounts for 15% of the FY2018 budget, and consists of Federal and State Grant funding. San Juan County projects/programs would not exist without funding from various Federal and State agencies. Of the budgeted \$14,504,717 Intergovernmental Revenue, \$8,034,839 will be used to fund basic services such as Corrections, Alternative Sentencing, Roads, Communications, Emergency Medical Services, Volunteer Fire, Law Enforcement, Juvenile Service, Criminal Justice Training Authority, Fire Excise and Housing. The remaining \$6,469,878 will fund the following:



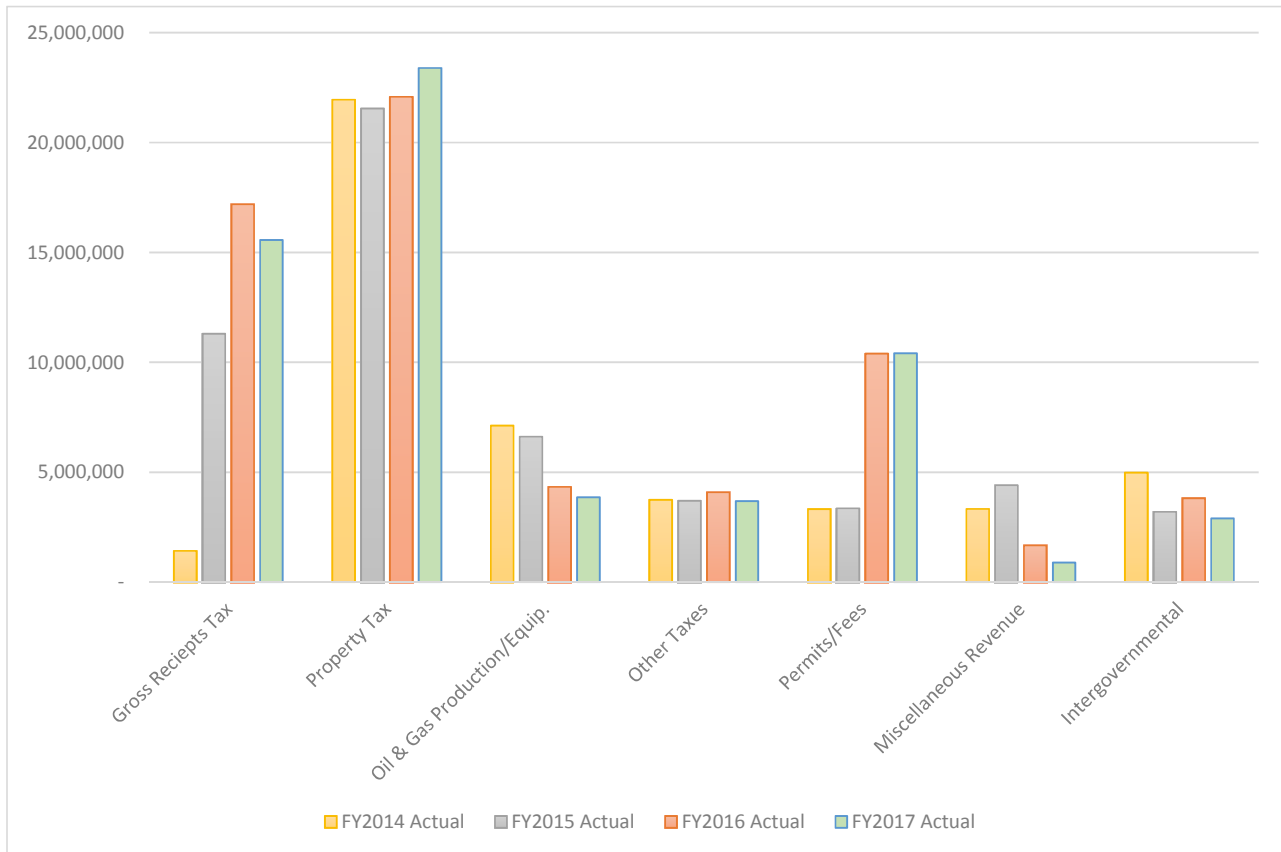
- ❖ Public Safety
 - Fund extradition and fugitive apprehension
 - Fund wages/overtime costs for DWI Prevention, Rural Crime Initiatives, Seat Belt/Traffic Enforcement programs/services, Distracted Driving/Texting Enforcement and Underage Drinking Prevention
 - Fund Safe Community Program
- ❖ Health/Social Services
 - Fund salary for Emergency Management Coordinator and staff
 - Fund Homeland Security Exercises & Training, and provide necessary equipment
- ❖ Public Works
 - Bridge 8105 Construction
 - Harper Valley Wastewater

San Juan County FY2018 Budget Revenue by Fund Type



Fund Type	FY2016 Actual	FY2017		FY2018 Budget
		Adjusted Budget	Actual	
General Fund	\$ 43,862,875	43,158,394	43,205,408	40,487,250
General Sub Funds	19,741,013	17,757,359	17,526,620	16,558,455
Special Revenue	36,022,149	34,206,278	32,849,360	32,610,455
Capital Projects	283,683	1,283,471	1,011,528	1,176,220
Debt Service	5,652,481	4,390,736	4,390,736	5,265,636
Total	\$ 105,562,201	100,796,238	98,983,652	96,098,016

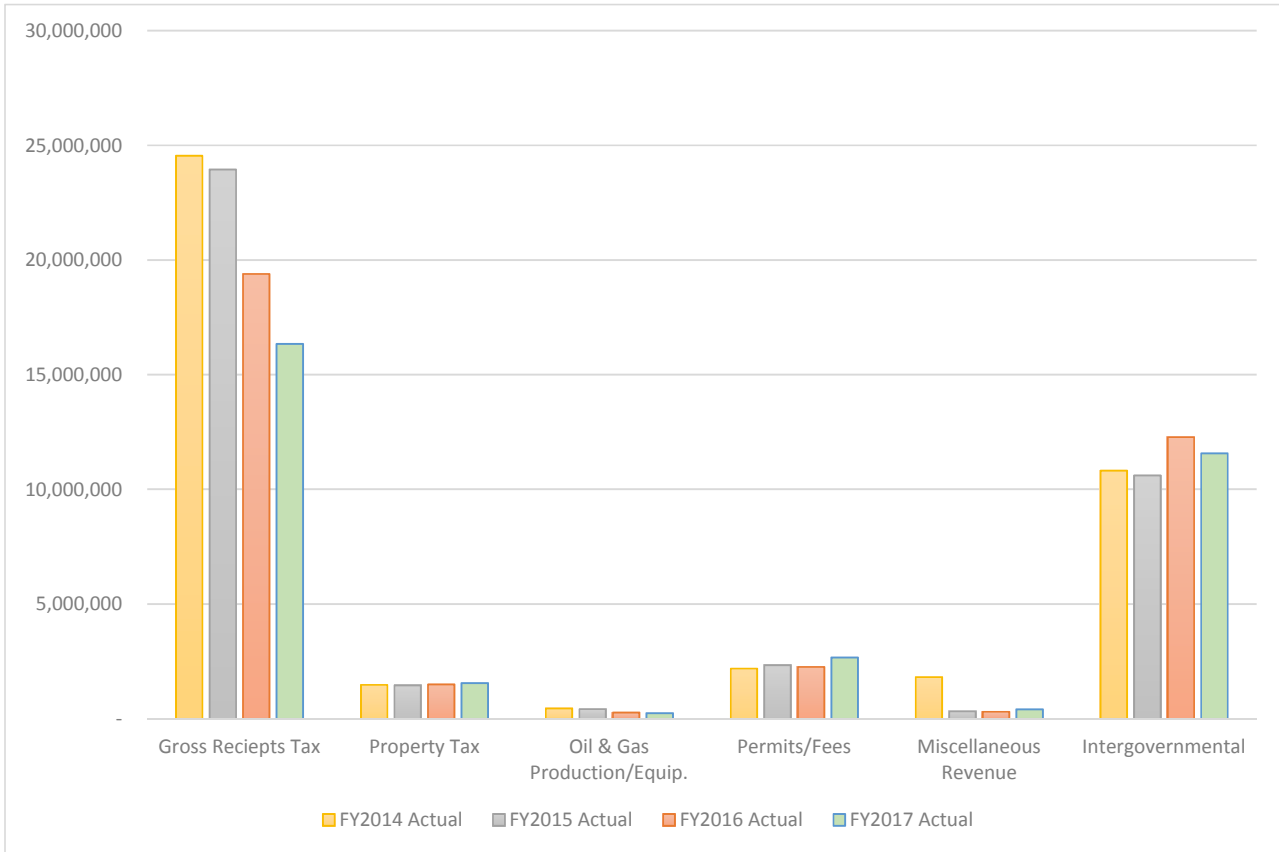
**REVENUE BY CATEGORY - 4 YEAR HISTORICAL TREND
GENERAL FUND REVENUES**



Revenue Category	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual
Gross Receipts Tax	\$ 1,424,976	11,301,788	17,194,232	15,567,664
Property Tax	21,954,416	21,552,819	22,081,880	23,390,275
Oil & Gas Production/Equip.	7,129,996	6,625,227	4,338,400	3,867,278
Other Taxes	3,745,904	3,703,506	4,094,186	3,684,560
Permits/Fees	3,326,272	3,362,453	10,397,326	10,418,639
Miscellaneous Revenue	3,336,990	4,410,658	1,676,933	898,528
Intergovernmental	4,985,626	3,204,018	3,820,929	2,905,084
Health Plan Premium*	7,700,666	7,290,577	-	-
	\$ 53,604,846	61,451,046	63,603,886	60,732,028

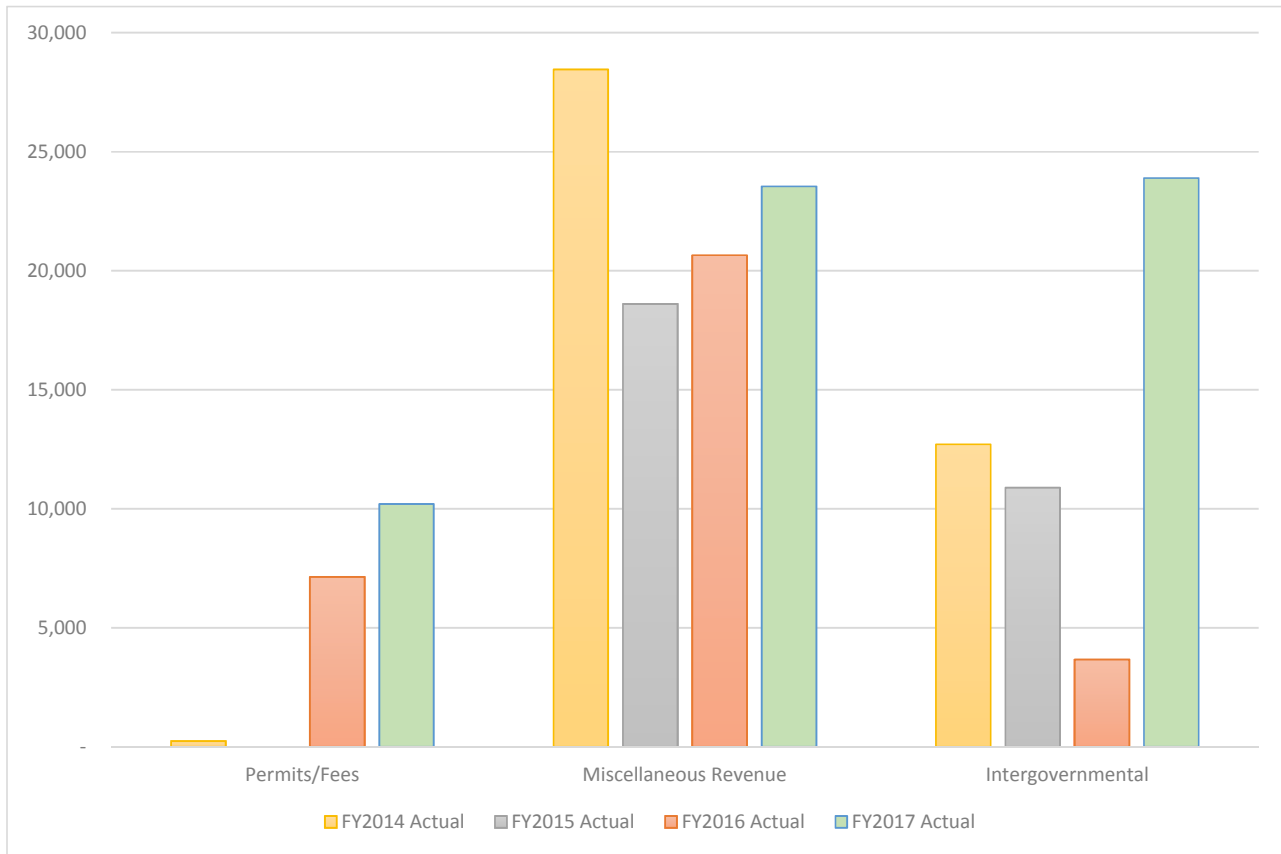
* Beginning in FY2016, due to the implementation of a new financial software, Health Plan Premium will now be categorized under Permits/Fees

**REVENUE BY CATEGORY - 4 YEAR HISTORICAL TREND
SPECIAL REVENUE FUND REVENUES**



Revenue Category	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual
Gross Receipts Tax	\$ 24,543,603	23,946,861	19,388,520	16,335,068
Property Tax	1,474,479	1,456,101	1,493,485	1,554,206
Oil & Gas Production/Equip.	445,610	414,076	271,150	241,689
Permits/Fees	2,186,761	2,337,371	2,258,246	2,673,306
Miscellaneous Revenue	1,812,600	318,611	305,947	412,401
Intergovernmental	10,820,573	10,604,085	12,273,355	11,575,051
	\$ 41,283,626	39,077,105	35,990,703	32,791,721

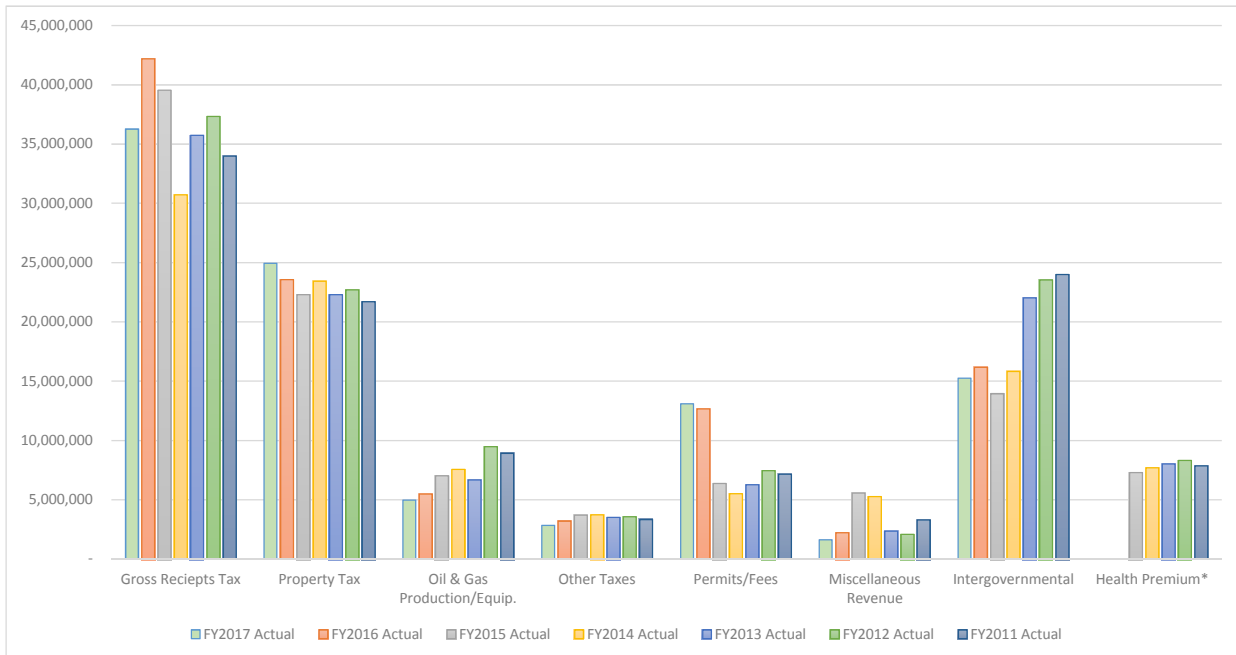
**REVENUE BY CATEGORY - 4 YEAR HISTORICAL TREND
COMPONENT UNIT FUNDS REVENUES**



Revenue Category	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual
Permits/Fees	240	-	7,132	10,201
Miscellaneous Revenue	28,454	18,598	20,650	23,539
Intergovernmental	12,704	10,883	3,667	23,899
Health Plan Premium*	7,324	8,462	-	-
Total	\$ 48,722	37,943	31,449	57,639

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

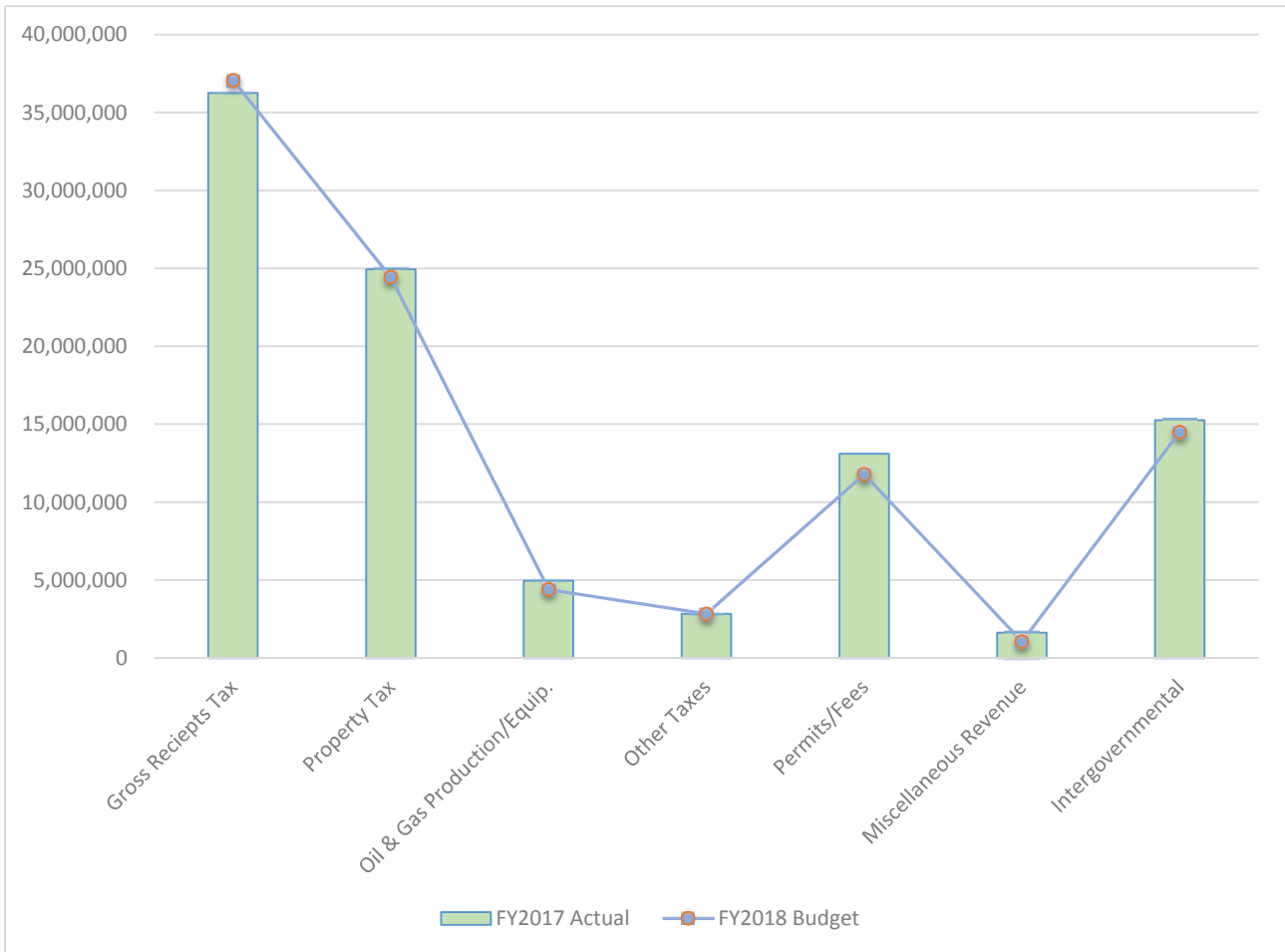
**REVENUE BY CATEGORY - 7 YEAR HISTORICAL TREND
TOTAL REVENUES**



Revenue Category	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual
Gross Receipts Tax	\$ 33,989,036	37,345,270	35,755,429	30,721,522	39,549,606	42,203,162	36,263,034
Property Tax	21,717,701	22,701,705	22,300,857	23,428,895	22,303,545	23,575,365	24,944,481
Oil & Gas Production/Equip.	8,937,100	9,480,043	6,689,966	7,575,606	7,039,302	5,487,032	4,963,667
Other Taxes	3,350,956	3,567,550	3,535,133	3,745,904	3,703,506	3,216,704	2,829,860
Permits/Fees	7,165,000	7,469,611	6,286,014	5,513,273	6,391,195	12,662,704	13,102,146
Miscellaneous Revenue	3,306,635	2,088,905	2,353,385	5,275,252	5,570,670	2,228,940	1,634,073
Intergovernmental	24,010,066	23,544,117	22,047,833	15,837,305	13,955,261	16,188,294	15,246,391
Health Premium*	7,872,277	8,336,712	8,041,163	7,707,990	7,299,038	-	-
	\$ 110,348,771	114,533,913	107,009,780	99,805,747	105,812,123	105,562,201	98,983,652

* Beginning in FY2016, due to the implementation of a new financial software, Health Plan Premium will not be categorized under Permits/Fees

FY2018 BUDGET vs FY2017 ACTUALS TOTAL REVENUES



Revenue Category	FY2017 Actual	FY2018 Budget	Percent Change
Gross Receipts Tax	\$ 36,263,034	37,081,130	2.26%
Property Tax	24,944,481	24,440,203	(2.02%)
Oil & Gas Production/Equip.	4,963,667	4,394,893	(11.46%)
Other Taxes	2,829,860	2,835,650	0.20%
Permits/Fees	13,102,146	11,791,143	(10.01%)
Miscellaneous Revenue	1,634,073	1,050,280	(35.73%)
Intergovernmental	15,246,391	14,504,717	(4.86%)
Total	\$ 98,983,652	96,098,016	(2.92%)

COMPREHENSIVE FINANCIAL PLAN

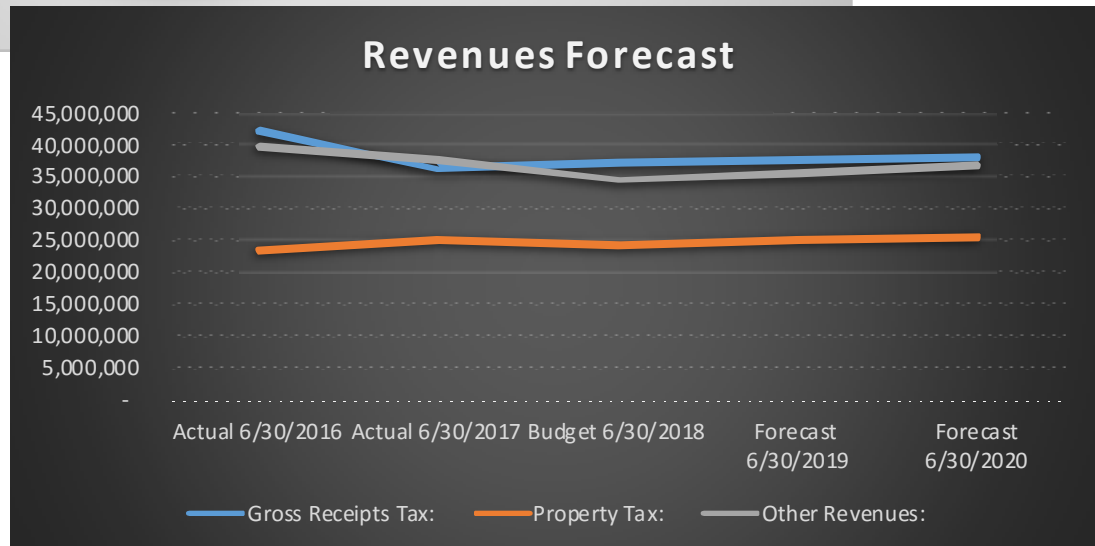
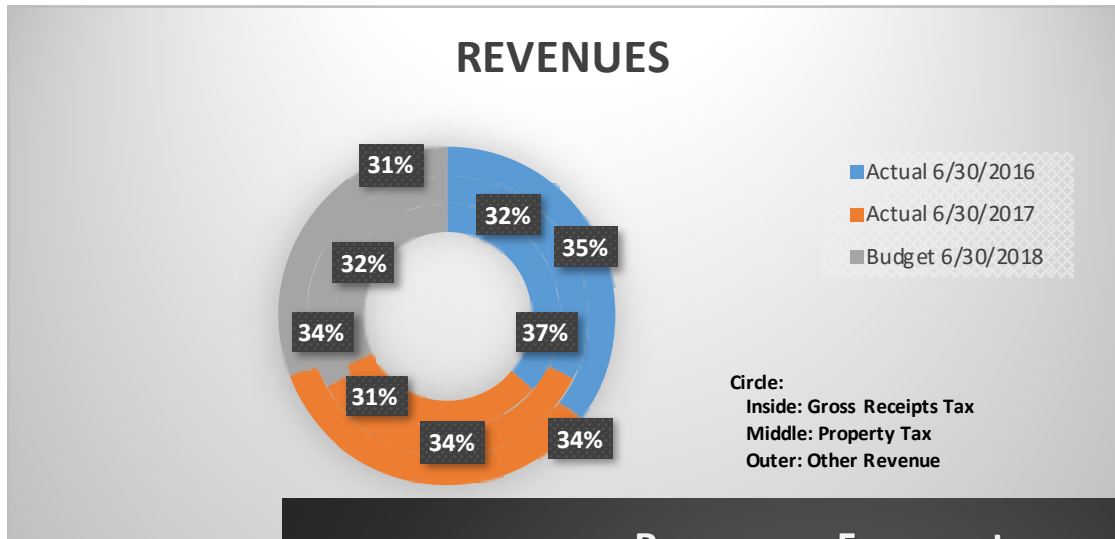


Lions Wilderness Park – Farmington, NM
(fmrn.org)



FORECASTING THE COUNTY'S FINANCES: REVENUES

Revenue Source	Actual 6/30/2016	Actual 6/30/2017	Budget 6/30/2018	Forecast 6/30/2019	Forecast 6/30/2020
Gross Receipts Tax: \$	42,203,160	36,263,029	37,081,130	37,822,753	38,200,980
Property Tax:	23,575,366	24,946,239	24,440,203	25,185,440	25,617,858
Other Revenues:	39,783,675	37,774,384	34,576,683	35,378,247	36,878,247
\$	105,562,201	98,983,652	96,098,016	98,386,440	100,697,086

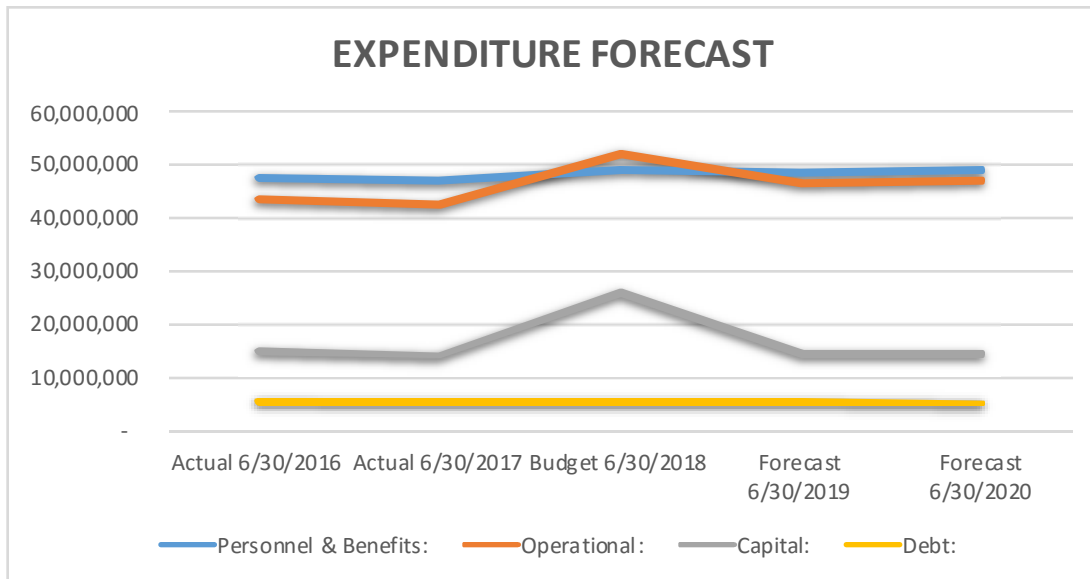


Assumptions

The County has taken a conservative approach to forecasting revenues into the subsequent two fiscal years and represents a very rough estimate of the actual dollars to be received. The revenues are anticipated to meet the needs of the County to provide services to its citizens. Each subsequent annual budget will factor in any large increases or decreases to the estimated budget. Actuals are presented as cash basis collections.

FORECASTING THE COUNTY'S FINANCES: EXPENDITURES

Expenditure Source	Actual 6/30/2016	Actual 6/30/2017	Budget 6/30/2018	Forecast 6/30/2019	Forecast 6/30/2020
Personnel & Benefits: \$	47,541,488	47,196,172	48,966,408	48,859,383	49,103,680
Operational:	43,840,275	42,682,975	52,187,423	46,699,260	47,166,253
Capital:	14,802,518	14,263,183	26,001,078	14,678,179	14,727,106
Debt:	5,620,169	5,415,457	5,265,636	5,271,742	5,265,571
\$	<u>111,804,450</u>	<u>109,557,787</u>	<u>132,420,545</u>	<u>115,508,564</u>	<u>116,262,610</u>



Assumptions

Expenditures are forecasted to meet the anticipated needs of the County. Personnel and related benefit costs are budgeted at an average of the prior year balances and 2018 budget with a 2% increase each year. As there have not been any increases for County employees in the last two fiscal years, it was anticipated that there would be one in fiscal years to come. Increases, and all planned expenditures, are subject to County Executive Office and County Commission approval. As the County continues to operate at a lean state, operational expenditures are budgeted to increase 1 percent per year. Capital expenditures are budgeted in each fiscal year with the anticipation that 100% of the debt funds will be used up during that fiscal year; however, due to managements knowledge that not all of the 2015 bond proceeds will be expended the forecasted expenditures approximate prior year actuals. While there is a large increase in the fiscal year 2018 budget, not all cash will be expended. The available cash will be used in subsequent years. All budgeted capital incorporates planned expenditures from the County's strategic plan. Debt expenditures are forecasted based on actual amounts due per the amortization schedules of each debt type.

FORECASTING THE COUNTY'S FINANCES: FUND BALANCE

The County's fund balance is generated through excess revenues over expenditures while the County's fund balance is utilized through excess expenditures over revenues. The presented actual balances, current fiscal year budget and forecasted budget for fiscal years 2019 and 2020 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. Notably, the reduction appears high each fiscal year; however, as noted in the expenditures forecast management budgets 100% of those available funds to be expended each fiscal year. As those funds don't spend the entire budget, available cash balance is transferred to the subsequent years. See the revenue and expenditure forecasting for specific information on significant differences from forecasted numbers to budget/actuals.

ANNUAL BUDGET & HISTORICAL DATA



Brookside Park – Farmington, NM
(foursquare.com)

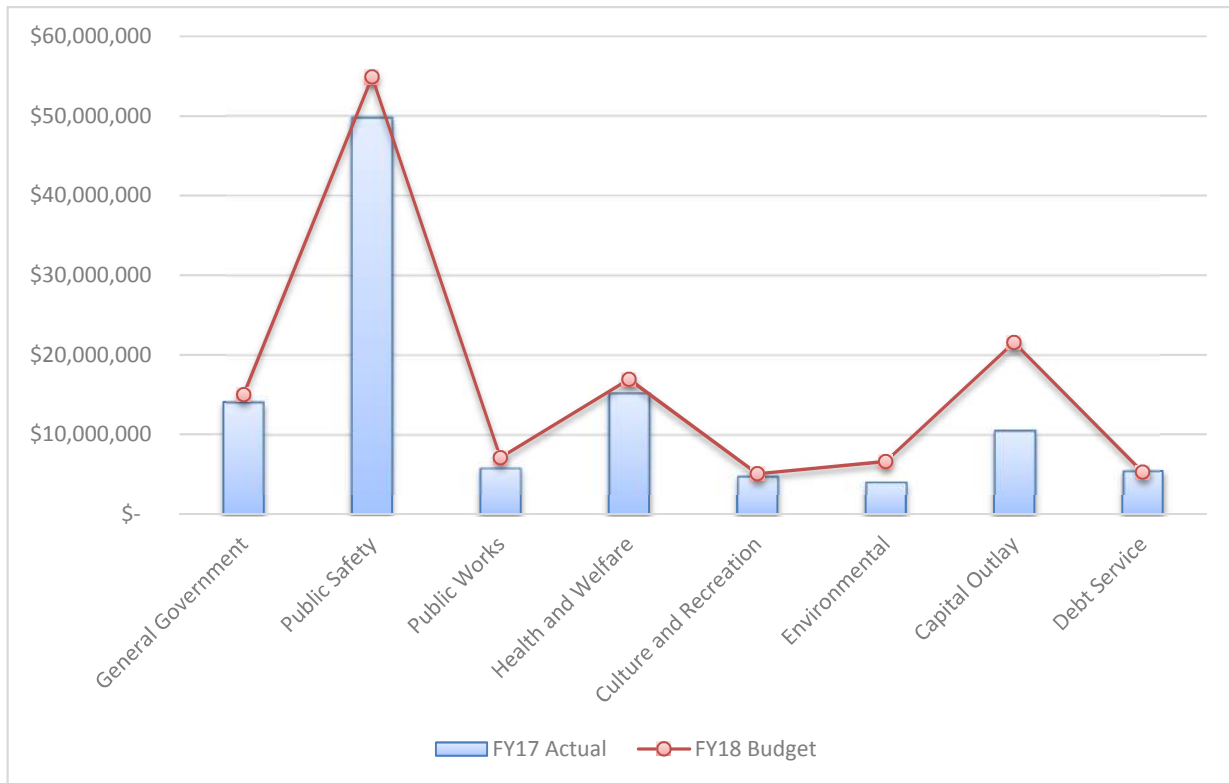


SAN JUAN COUNTY BUDGETED EXPENDITURES BY FUNCTION

FUND TYPE	GENERAL GOVERNMENT	PUBLIC SAFETY	PUBLIC WORKS	HEALTH AND WELFARE	CULTURE AND RECREATION	ENVIRONMENTAL	CAPITAL OUTLAY	DEBT SERVICE	TOTAL BY FUND
GENERAL FUND	\$ 7,636,713	17,521,191		538,681	3,965,128				29,661,713
GENERAL FUND - SUB FUNDS	4,683,469		7,078,194	15,185,713					26,947,376
TOTAL GENERAL FUND	12,320,182	17,521,191	7,078,194	15,724,394	3,965,128	-	-		56,609,089
SPECIAL REVENUE FUNDS	2,689,280	37,401,075		1,191,928	1,096,883	6,606,629			48,985,795
CAPITAL PROJECTS FUNDS							21,560,025		21,560,025
DEBT SERVICE FUND								5,265,636	5,265,636
TOTAL BY FUNCTION	\$ 15,009,462	54,922,266	7,078,194	16,916,322	5,062,011	6,606,629	21,560,025	5,265,636	132,420,545



FY2018 BUDGET vs FY2017 ACTUALS EXPENDITURES BY FUNCTION



Expenditure Category	FY2017 Actual	FY2018 Budget	Percent Change
General Government	\$ 14,079,844	15,009,462	6.60%
Public Safety	49,759,175	54,922,266	10.38%
Public Works	5,797,630	7,078,194	22.09%
Health and Welfare	15,194,390	16,916,322	11.33%
Culture and Recreation	4,747,743	5,062,011	6.62%
Environmental	4,053,782	6,606,629	62.97%
Capital Outlay	10,509,766	21,560,025	105.14%
Debt Service	5,415,457	5,265,636	-2.77%
	\$ 109,557,787	132,420,545	20.87%

**FY2018 BUDGET vs FY2017 ACTUALS
EXPENDITURES BY CATEGORY**



Expenditure Category	FY2017 Actual	FY2018 Budget	Percent Change
Wages/Benefits	\$ 47,196,172	48,966,408	3.75%
Other Operating	42,682,975	52,187,423	22.27%
Capital	14,263,183	26,001,078	82.30%
Debt Service	5,415,457	5,265,636	-2.77%
	\$ 109,557,787	132,420,545	20.87%

EXPENDITURE BY FUND TYPE

EXPENDITURE TYPE	GENERAL FUND				Budget/Actual % Change
	FY2016 Actual	FY2017 Adjusted Budget	FY2017 Actual	FY2018 Budget	
Wages	16,694,002	17,245,147	16,787,983	17,240,240	2.69%
Benefits	5,838,383	6,212,246	5,810,628	6,078,873	4.62%
Professional Services	533,785	869,396	682,238	651,528	(4.50%)
Other Operating	4,793,110	5,941,005	3,365,677	5,911,034	75.63%
TOTAL	27,859,280	30,267,794	26,646,526	29,881,675	12.14%

EXPENDITURE TYPE	GENERAL FUND - SUB FUNDS				Budget/Actual % Change
	FY2016 Actual	FY2017 Adjusted Budget	FY2017 Actual	FY2018 Budget	
Wages	3,425,317	3,373,056	3,236,287	3,475,796	7.40%
Benefits	1,198,038	1,233,998	1,177,402	1,264,747	7.42%
Professional Services	569,130	1,015,923	837,913	1,083,239	29.28%
Other Operating	18,898,991	20,393,222	21,332,500	20,213,717	(5.24%)
Capital	614,541	250,000	541,604	898,100	65.82%
TOTAL	24,706,017	26,266,199	27,125,706	26,935,599	(0.70%)

EXPENDITURE TYPE	SPECIAL REVENUE				Budget/Actual % Change
	FY2016 Actual	FY2017 Adjusted Budget	FY2017 Actual	FY2018 Budget	
Wages	15,449,325	15,727,051	15,261,184	15,700,434	2.88%
Benefits	4,929,407	5,270,825	4,891,936	5,166,487	5.61%
Professional Services	9,049,948	9,352,248	7,491,767	11,069,921	47.76%
Other Operating	9,573,088	13,672,933	8,214,249	12,115,572	47.49%
Capital	4,060,306	7,763,576	4,001,198	4,720,365	17.97%
TOTAL	43,062,074	51,786,633	39,860,334	48,772,779	22.36%

EXPENDITURE TYPE	CAPITAL PROJECTS FUNDS				Budget/Actual % Change
	FY2016 Actual	FY2017 Adjusted Budget	FY2017 Actual	FY2018 Budget	
Wages	7,016	50,000	30,752	39,831	29.52%
Professional Services	422,223	1,616,483	758,631	1,137,581	49.95%
Other Operating	-	-	-	4,831	
Capital	10,127,671	26,926,536	9,720,381	20,382,613	109.69%
TOTAL	10,556,910	28,593,019	10,509,764	21,564,856	105.19%

(Continued)

DEBT SERVICE					
EXPENDITURE TYPE	FY2016 Actual	FY2017 Adjusted Budget	FY2017 Actual	FY2018 Budget	Budget/Actual % Change
Principal	5,620,169	5,415,457	5,415,457	5,265,636	(2.77%)
TOTAL	5,620,169	5,415,457	5,415,457	5,265,636	(2.77%)

ALL FUNDS					
EXPENDITURE TYPE	FY2016 Actual	FY2017 Adjusted Budget	FY2017 Actual	FY2018 Budget	Budget/Actual % Change
Wages	35,575,660	36,395,254	35,316,206	36,456,301	3.23%
Benefits	11,965,828	12,717,069	11,879,966	12,510,107	5.30%
Professional Services	10,575,086	12,854,050	9,770,549	13,942,269	42.70%
Other Operating	33,265,189	40,007,160	32,912,426	38,245,154	16.20%
Capital	14,802,518	34,940,112	14,263,183	26,001,078	82.30%
Principal	5,620,169	5,415,457	5,415,457	5,265,636	(2.77%)
TOTAL	111,804,450	142,329,102	109,557,787	132,420,545	20.87%

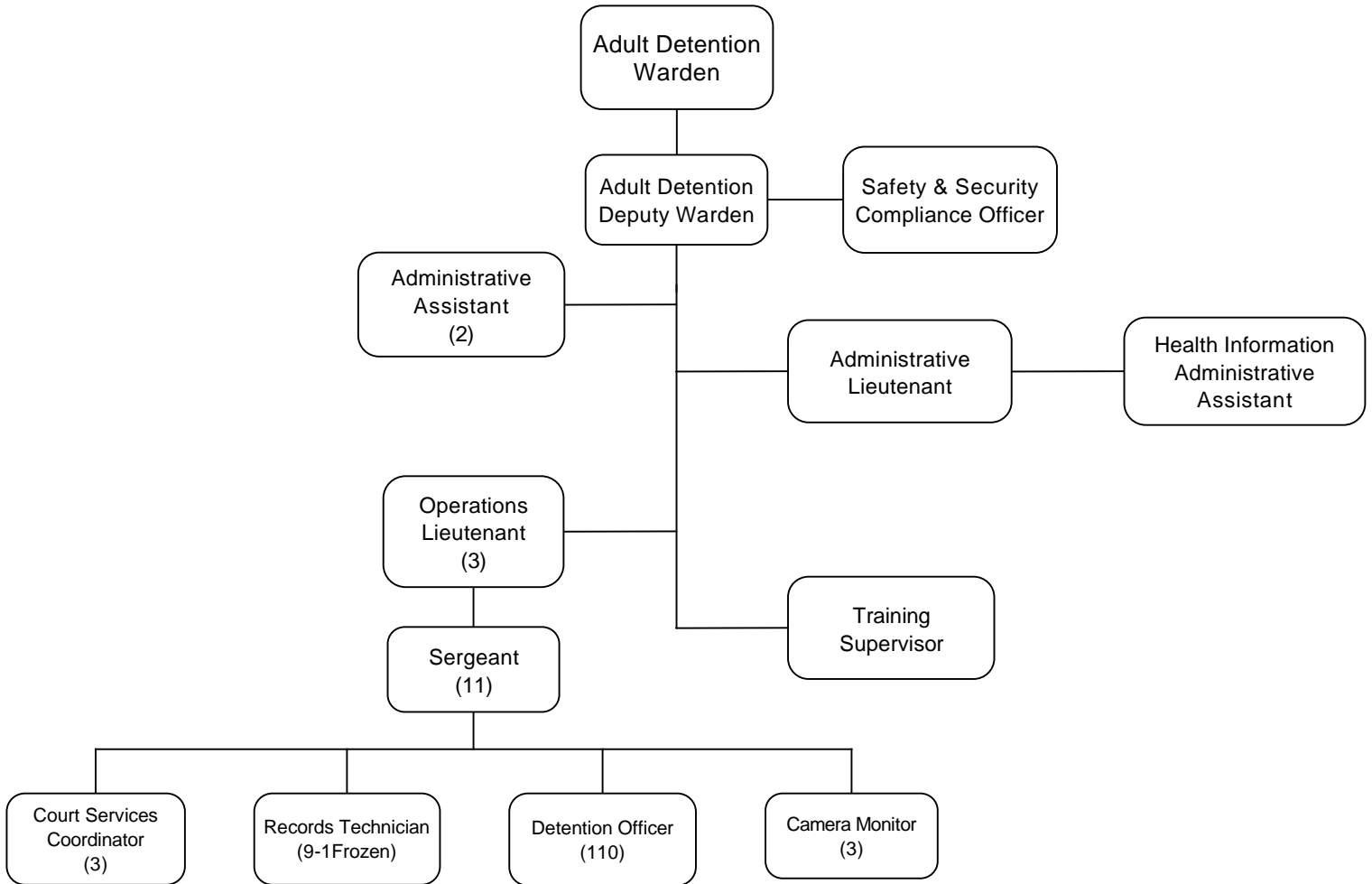
DEPARTMENTS:
WHO WE ARE, HOW WE'VE DONE,
& A LOOK INTO FY2018



Berg Park – Farmington, NM
(flicker.com)



ADULT DETENTION CENTER



ADULT DETENTION CENTER

Department Description

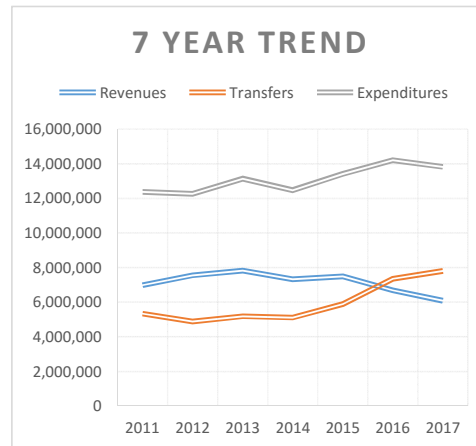
Two major concerns face the Adult Detention Center. First, the number of inmates charged with felony offenses waiting to be processed through our criminal court system which can take up to six months to a year. Second, is the growing population of physically and psychologically challenged inmates. The Corrections Fund consists of the Adult Detention Center which incarcerates adult prisoners for up to 365 days per charge as ordered by District, Magistrate, and Municipal courts in San Juan County. There are three sections for adult prisoners: pre-trial, secure and work release.

Summary

	FY2016 Actual	FY2017 Adjusted Budget	FY2017 Actual	FY2018 Requested Budget	FY2018 Budget Change From FY2017 Actual	
					\$	%
Revenues:						
Gross Receipts Tax	\$ 4,502,313	3,922,685	3,889,152	3,917,012	27,860	0.72%
Charges for Services	427,830	329,384	366,412	374,600	8,188	2.23%
Program Fees	176,803	212,683	276,446	240,000	(36,446)	(13.18%)
Miscellaneous	59,227	68,277	35,045	25,500	(9,545)	(27.24%)
Intergovernmental	1,529,655	1,427,658	1,520,367	1,463,160	(57,207)	(3.76%)
Total Revenues	\$ 6,695,828	5,960,687	6,087,422	6,020,272	(67,150)	(1.10%)
Transfers:						
Transfer from General Fund	\$ 7,362,826	8,424,219	7,819,918	10,222,474	2,402,556	30.72%
Transfer to Juvenile Services	-	(8,500)	(8,500)	-	8,500	(100.00%)
Total Transfers	\$ 7,362,826	8,415,719	7,811,418	10,222,474	2,411,056	30.87%
Expenditures by Category:						
Wages	\$ 6,528,956	6,468,821	6,563,933	6,534,042	(29,891)	(0.46%)
Benefits	1,979,920	2,177,086	2,078,690	2,142,857	64,167	3.09%
Professional Services	3,419,601	3,666,993	3,309,908	5,234,842	1,924,934	58.16%
Other Operating	2,174,365	2,004,909	1,842,850	1,977,620	134,770	7.31%
Capital	107,450	58,598	32,953	353,790	320,837	973.62%
Total Expenditures	\$ 14,210,292	14,376,407	13,828,334	16,243,151	2,414,817	17.46%
Number of Employees	145	145	146	146		

Goals/Concerns

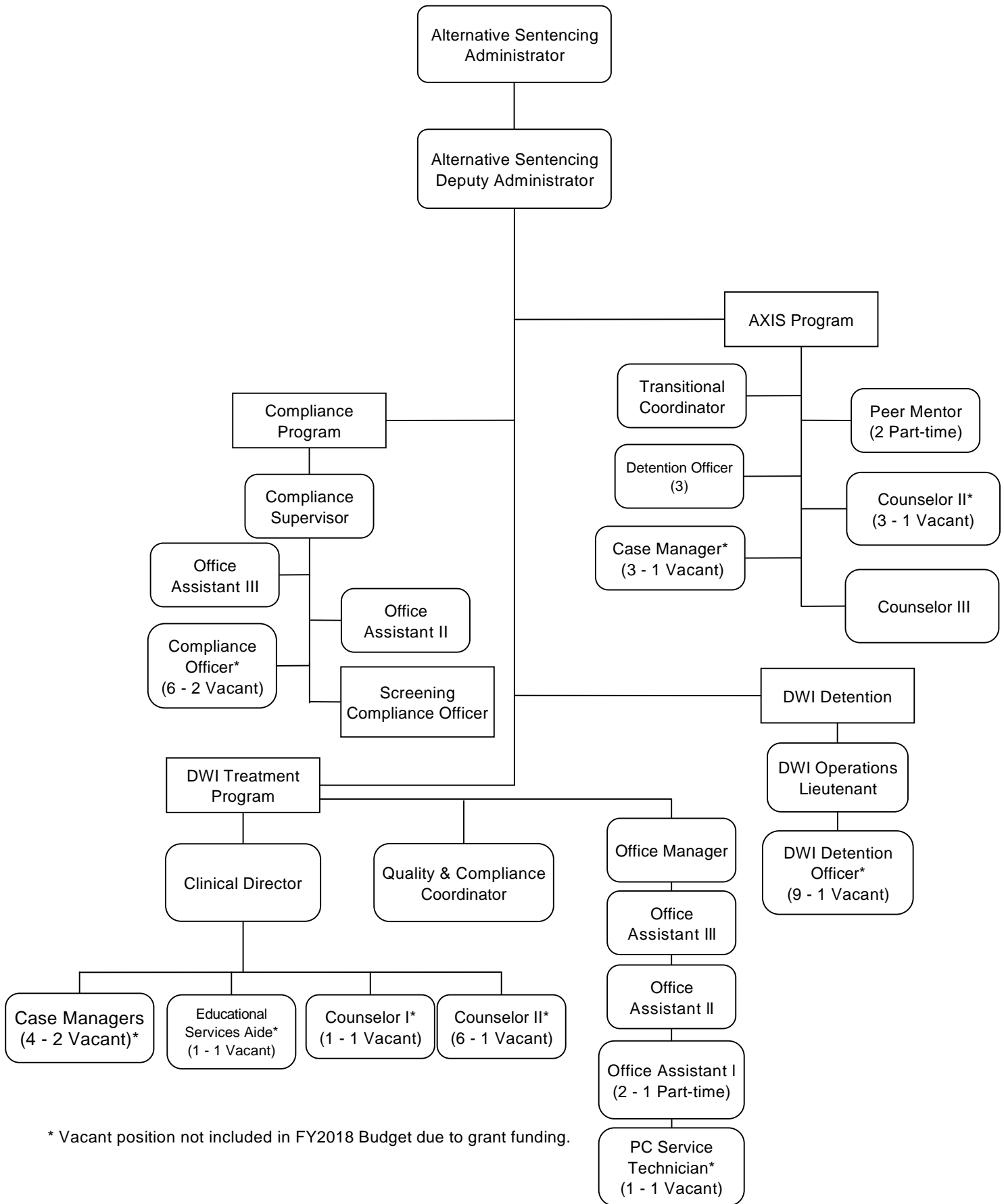
- Meet requirements for New Mexico Standard Certification
- Annual recertification with onsite evaluation from County Commissioners
- Annually review and update all standards as required by the State of New Mexico to meet certification
- Maintain certification so that insurance rates decrease due to NM Detention Standard Certification
- Ensure implementation and review of contracts
- Implement EMR (Electronic Medical Records)
- Maintain housing of federal prisoners to result in the assignment of a part-time Federal Magistrate Judge to San Juan County



Performance Measures/Objectives

Performance Measures	FY2016 Actual	FY2017 Estimate	FY2018 Budget
Meet 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%
Implement EMR (Electronic Medical Records)	100%	100%	100%
Part-time Federal Magistrate Judge for San Juan County	25%	75%	25%

ALTERNATIVE SENTENCING DIVISION



* Vacant position not included in FY2018 Budget due to grant funding.

ALTERNATIVE SENTENCING DIVISION

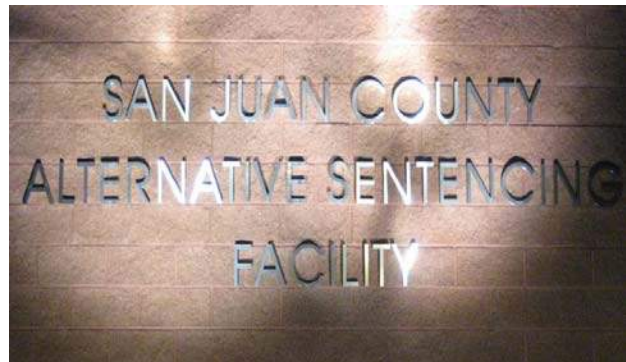
Department Description

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 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, with a small percentage subsidized by San Juan County General Fund.

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 year. The Axis Program employs 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.

ALTERNATIVE SENTENCING DIVISION

Summary

	FY2016 Actual	FY2017 Adjusted Budget	FY2017 Actual	FY2018 Requested Budget	FY2018 Budget Change From FY2017 Actual	
					\$	%
Revenues:						
Fees	\$ 288,209	242,656	245,416	222,000	(23,416)	(9.54%)
Miscellaneous	2,518	-	384	500	116	30.21%
Intergovernmental	2,594,405	2,335,915	2,378,589	2,364,438	(14,151)	(0.59%)
Total Revenue	\$ 2,885,132	2,578,571	2,624,389	2,586,938	(37,451)	(1.43%)

Transfers:

Transfer from General Fund	\$ -	170,000	-	-	-	0.00%
Transfer from HCAP Fund	57,710	17,705	2,587	-	(2,587)	(100.00%)
Tx from HCAP Fund-Axis	40,805	-	15,118	-	(15,118)	(100.00%)
Tx from Capl Repl Fund	-	242,399	242,399	-	(242,399)	(100.00%)
Transfer to Capl Repl Fund	-	-	-	-	-	0.00%
Total Transfers	\$ 98,515	430,104	260,104	-	(260,104)	(100.00%)

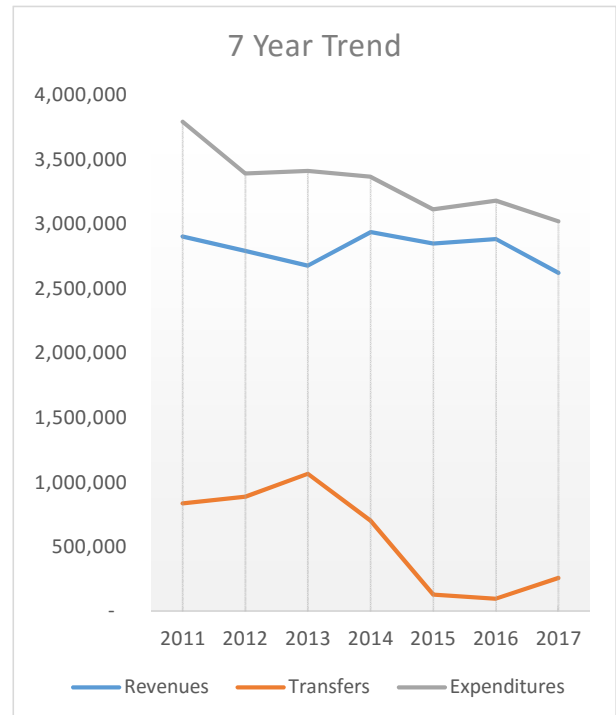
Expenditures by Category:

Wages	\$ 1,930,270	1,986,856	1,853,164	1,948,035	94,871	5.12%
Benefits	639,719	729,282	643,303	795,348	152,045	23.64%
Professional Services	265,450	276,474	196,197	442,121	245,924	125.35%
Other Operating	348,916	457,903	330,414	444,343	113,929	34.48%
Capital	-	-	865	-	(865)	(100.00%)
Total	\$ 3,184,355	3,450,515	3,023,943	3,629,847	605,904	20.04%

Number of Employees	37	38	38	38
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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



ALTERNATIVE SENTENCING DIVISION

Performance Measures/Objectives

Performance Measures	FY2016 Actual	FY2017 Estimate	FY2018 Budget
Track the number of those who have the Ignition Interlock installed when it is confirmed that they own a vehicle	39%	37%	100%
Increase the percentage of offenders who begin treatment when sentenced to do so	53%	67%	100%

Goals/Concerns - DWI Treatment

- Solidify and protect funding
- Fine tune the Access database to provide evaluative information unique to DWI
- 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
- Evaluation of current consolidated data system (OTIS) in terms of efficiency of use and essentials data collection
- 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	FY2016 Actual	FY2017 Estimate	FY2018 Budget
Conduct random process audit on offenders sentenced	70%	100%	100%
Improve percentage of counseling staff to be proficient in Motivational Interviewing skills as determined by standard performance measures	50%	95%	>95%
Counselor to submit a min. of 1 audiotaped session monthly for supervision/mentoring of Motivational Interviewing skills	27%	100%	100%
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	58%	75%	>75%
Case managers will perform at least one home visit on each client residing within the tri-cities during the client's aftercare	62%	75%	75%

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

ALTERNATIVE SENTENCING DIVISION

Performance Measures/Objectives

Performance Measures	FY2016 Actual	FY2017 Estimate	FY2018 Budget
Engage in annual training (minimum 16 hours)	100%	100%	100%
Decrease inmate grievances	22%	24%	100%
Conduct random shakedowns (minimum 1 per month)	100%	72%	100%
Conduct weekly inspections	76%	73%	100%
Conduct monthly inspections	75%	58%	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
- Fine tune the Access database to provide evaluative information unique to the Axis
- Continue to evaluate best practices, community gaps & needs for provisional enhanced services
- Funding sustainability and increase

Performance Measures/Objectives

Performance Measures	FY2016 Actual	FY2017 Estimate	FY2018 Budget
Conduct random process audit on offenders sentenced	85%	100%	100%
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	100%	27%	100%
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	64%	>80%	>80%
Case managers will perform at least one home visit on each client residing within the tri-cities during the client's aftercare	78%	80%	80%

AMBULANCE

Department Description

San Juan Regional Medical Center (SJPMC) 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 five Advanced Life Support (ALS) ambulances on duty 24-hours per day 365 days per year. They are located one each in Aztec, Bloomfield, and Kirtland and two in Farmington. Additionally, the service operates two other ALS ambulances. These are 14-hours per day "peak utilization" units that operate from 9 AM to 11 PM seven days per week. One is located in central Farmington. The second unit operates from a station on Crouch Mesa. A Basic Life Support (BLS) ambulance is operated 7 AM to 9 PM seven days per week. Lastly, a BLS ambulance is operated on an "on-call" basis for transport outside the service response area for those patients requiring care not provided in San Juan County. 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 SJPMC Director of Clinical Services and acts as the liaison to the Oversight Committee. The Service employs approximately 62 Emergency Medical Technicians at the Paramedic, Intermediate and Basic level. There are three EMT-P supervisors who report to the Director. The Oversight Committee exists to review and approve operational concerns as they pertain to the financial funding of the service. This five-member committee is comprised of the three city managers and the County Executive Officer as well as an appointed member as agreed upon between San Juan County and the City of Farmington. Currently this member is a local independent practice 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.



Summary

	FY2016 Actual	FY2017 Adjusted Budget	FY2017 Actual	FY2018 Requested Budget	FY2018 Budget Change From FY2017 Actual	
					\$	%
<u>Revenues:</u>						
Miscellaneous	\$ 3,122	25,022	3,553	2,000	(1,553)	(43.71%)
<u>Transfers:</u>						
Tx from GRT-Comm./EMS	\$ 2,741,342	3,614,217	2,697,113	2,812,570	115,457	4.28%
Tx from Fire Excise Tax	-	5,850	-	-	-	0.00%
Transfer to General Fund	(55,278)	(47,761)	(47,761)	(17,316)	30,445	(63.74%)
Total Transfers	\$ 2,686,064	3,572,306	2,649,352	2,795,254	145,902	5.51%
<u>Expenditures by Category:</u>						
Wages	\$ 695,038	615,792	617,066	608,272	(8,794)	(1.43%)
Benefits	91,114	93,713	92,440	86,784	(5,656)	(6.12%)
Professional Services	1,498,215	1,646,145	851,384	1,760,489	909,105	106.78%
Other Operating	-	-	15	3,115	3,100	20,667%
Capital	404,607	1,315,463	1,090,037	341,134	(748,903)	(68.70%)
Total	\$ 2,688,974	3,671,113	2,650,942	2,799,794	148,852	5.62%
Number of Employees	N/A	N/A	N/A	N/A		

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

AMBULANCE



Goals/Concerns

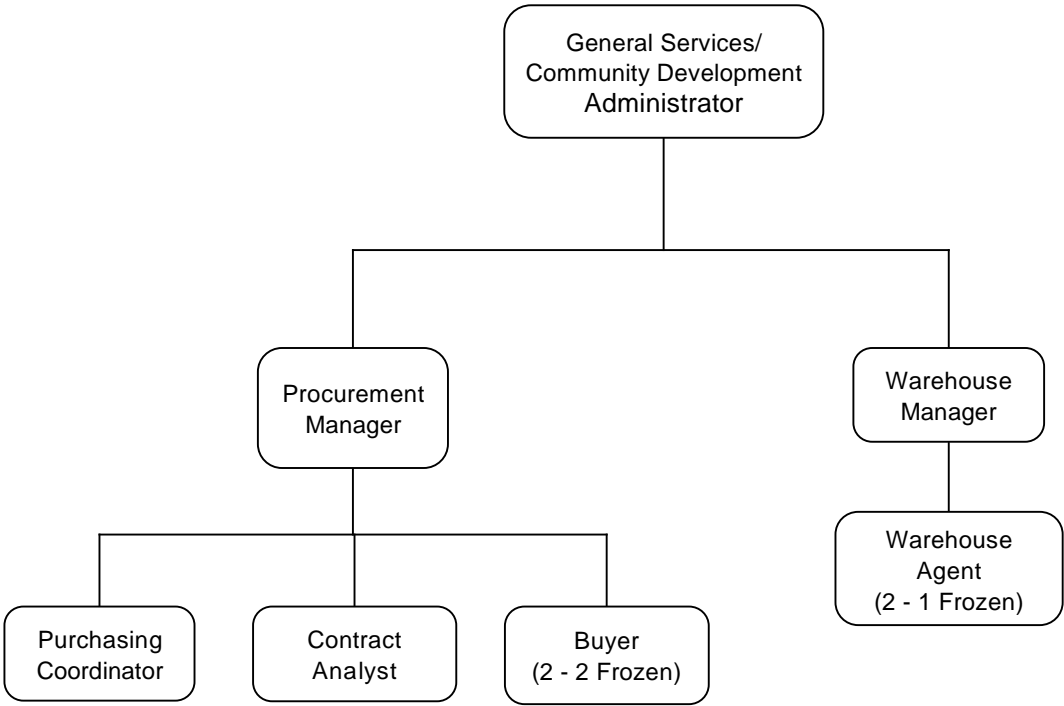
Patients with pre-hospital finding or complaint of "syncopal episode" receive 12-Lead ECG by EMS.
Goal: 84% compliance.

Stroke alert notification to ED of patients presenting with one or more positive Cincinnati Stroke Scale-BeFast Findings.
Goal: 96%

Performance Measures/Objectives

Performance Measures	FY2016 Actual	FY2017 Estimate	FY2018 Budget
"Syncopal Episode" receive 12-Lead ECG.	N/A	N/A	84%
Stroke alert to ED of positive CSS-BeFast findings	N/A	N/A	96%

CENTRAL PURCHASING



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), 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. A central warehouse facility is also maintained and operated by the department. The overall purpose and responsibility of Central Purchasing is to provide for 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.

Summary

FY2016 Actual	FY2017 Adjusted Budget	FY2017 Actual	FY2018 Requested Budget	FY2018 Budget Change From FY2017 Actual	
				\$	%

Expenditures by Category:

Wages	\$ 253,020	262,298	260,831	259,713	(1,118)	(0.43%)
Benefits	81,534	89,276	82,309	81,621	(688)	(0.84%)
Professional Services	5,928	10,000	6,662	10,645	3,983	59.79%
Other Operating	16,834	20,563	17,403	19,595	2,192	12.60%
Total	\$ 357,316	382,137	367,205	371,574	4,369	1.19%

Number of Employees	5	5	5	5
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Note: Central Purchasing is under General Service Community Development Administrator.

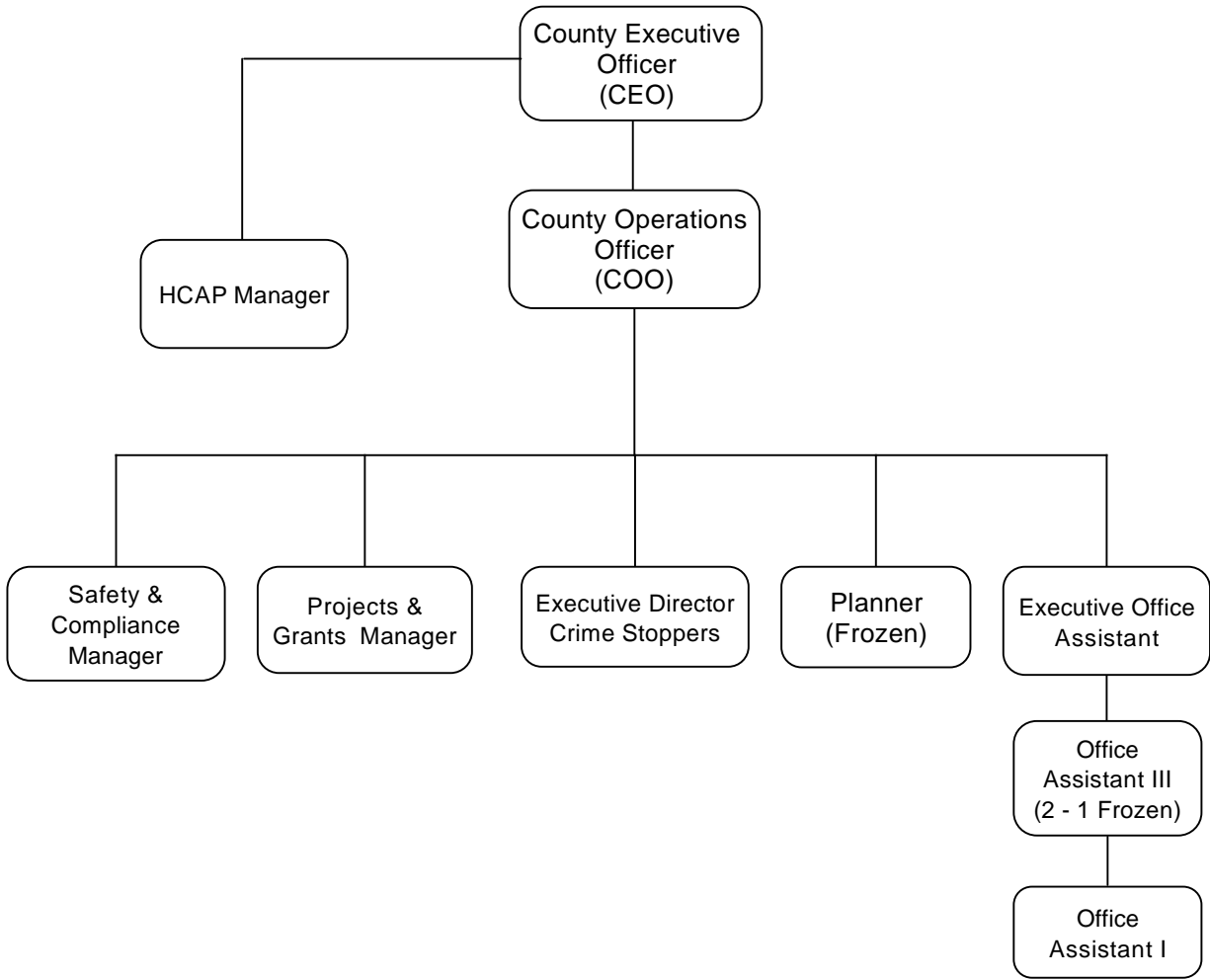
Goals/Concerns

- Provide training and support of the new Purchasing and Warehousing module from Tyler Technologies Munis Enterprise Resource Planning System
- Continue to join and participate in more Cooperative Purchasing Organizations

Performance Measures/Objectives

Performance Measures	FY2016 Actual	FY2017 Estimate	FY2018 Budget
Implementation of Financial Module of MUNIS Enterprise Resource Planning System	N/A	N/A	100%
Conduct and Receive Auction Revenues	100%	100%	100%
Improve Accuracy and Adherence to Policy	100%	100%	100%

COUNTY EXECUTIVE OFFICE



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 official 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.

Department Summary

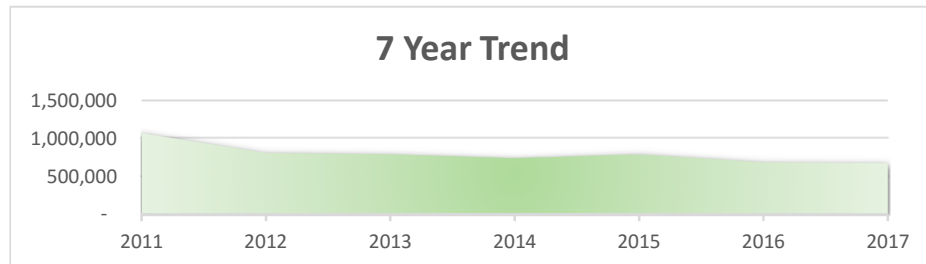
FY2016 Actual	FY2017 Adjusted Budget	FY2017 Actual	FY2018 Requested Budget	FY2018 Budget Change From FY2017 Actual	
				\$	%

Expenditures by Category:

Wages	\$	456,753	522,996	447,915	448,090	175	0.04%
Benefits		145,132	176,677	137,603	139,547	1,944	1.41%
Professional Services		-	-	-	-	-	0.00%
Other Operating		86,485	123,800	91,053	100,290	9,237	10.14%
Total	\$	688,370	823,473	676,571	687,927	11,356	1.68%

Number of Employees

7 7 7 7



Goals/Concerns

- Build positive relations with the citizens through transparency, accountability, and education
- Maintain the financial stability of the County
- 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
- Promote Principles of Civility and Core Values for the County

Performance Measures/Objectives

Performance Measures	FY2016 Actual	FY2017 Estimate	FY2018 Budget
Publish Year-in-Review Bi-Annually, move to annually	50%	50%	100%
Conduct citizen satisfaction surveys every 3 years, move to 4 years	100%	0%	0%
Conduct annual employee satisfaction surveys, move to every two years	100%	0%	100%
Update the subdivision regulations; monitor new business license programs	0%	50%	100%
Conduct Department meetings with every department annually	100%	100%	100%
Conduct County-wide employee meetings	0%	0%	100%
Improve budgeting process by instituting Priority Based Budgeting	0%	0%	50%

GENERAL GOVERNMENT

Department Description

Funding for County-wide services or programs is appropriated in General Government. Expenditures budgeted in General Government are as follows: terminal leave (sick leave), eye glass coverage, other related employee benefits, pool car maintenance, utilities, etc.

Department Summary

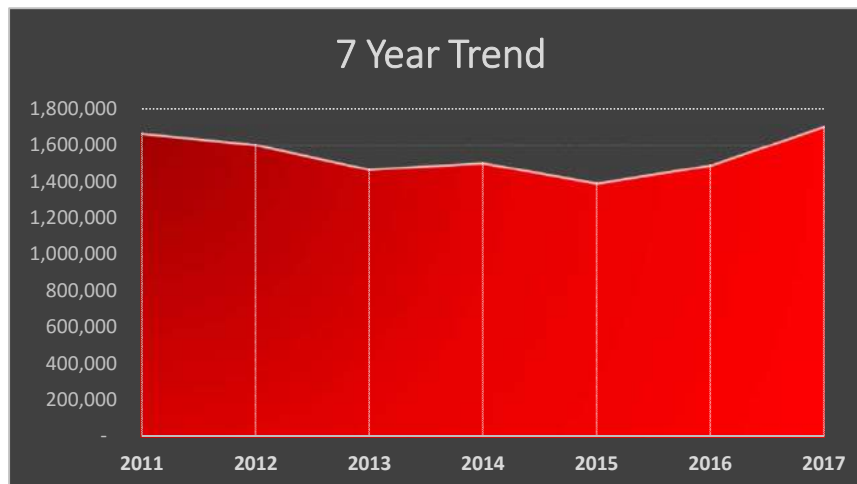
FY2016 Actual	FY2017 Adjusted Budget	FY2017 Actual	FY2018 Requested Budget	FY2018 Budget Change From FY2017 Actual	
				\$	%

Expenditures by Category:

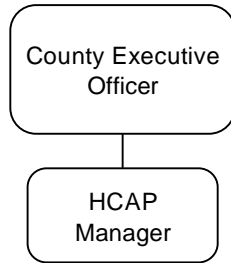
Wages	\$ 176,804	293,467	293,213	415,293	122,080	41.64%
Benefits	21,644	28,500	15,974	23,500	7,526	47.11%
Professional Services	271,938	422,000	372,853	271,932	(100,921)	(27.07%)
Other Operating	1,024,238	1,046,800	1,026,037	1,104,100	78,063	7.61%
Total	\$ 1,494,624	1,790,767	1,708,077	1,814,825	106,748	6.25%
Number of Employees	N/A	N/A	N/A	N/A		

Goals/Concerns

- To accurately account for expenditures of the general government



HEALTH CARE ASSISTANCE



HEALTH CARE ASSISTANCE

Fund Description

The Health Care Assistance 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. 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 on an individual basis by claim for allowable health care services and treatment on behalf of eligible San Juan County residents. Income, assets, and residency requirements must be met by each individual to qualify for assistance. The Indigent Hospital and County Health Care Fund also provides local revenues to match federal funds for the County Supported Medicaid Fund and the Safety Net Care Pool Fund.

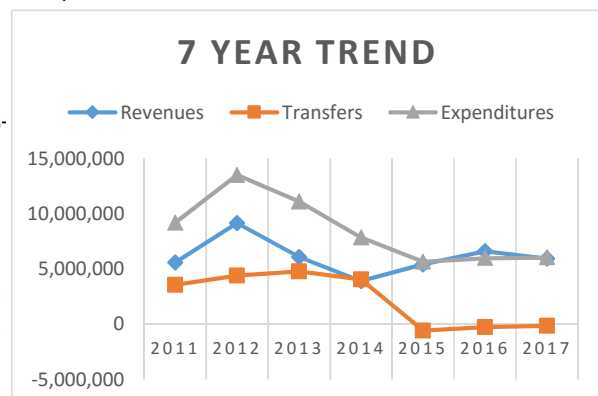
Fund Summary

	FY2016 Actual	FY2017 Adjusted Budget	FY2017 Actual	FY2018 Requested Budget	FY2018 Budget Change From FY2017 Actual	
					\$	%
Revenues:						
GRT - Health Care	\$ 6,558,847	5,883,679	5,892,319	5,706,197	(186,122)	(3.16%)
Miscellaneous	50,770	3,000	49,337	30,000	(19,337)	(39.19%)
Total Revenue	\$ 6,609,617	5,886,679	5,941,656	5,736,197	(205,459)	(3.46%)
Transfers:						
Transfer from Health Care	\$ -	-	-	-	-	0.00%
Transfer to General Fund	(166,394)	(128,655)	(128,655)	(58,424.00)	70,231	(54.59%)
Transfer to DWI Facility	(98,515)	(17,705)	(17,705)	-	17,705	(100.00%)
Total Transfers	\$ (264,909)	(146,360)	(146,360)	(58,424)	87,936	(60.08%)
Expenditures by Category:						
Wages	\$ 79,204	91,305	82,623	77,605	(5,018)	(6.07%)
Benefits	29,547	29,642	29,497	29,642	145	0.49%
Professional Services	147,569	635,868	478,288	705,684	227,396	47.54%
Other Operating	5,719,304	6,106,341	5,440,220	5,571,463	131,243	2.41%
Capital	-	-	1,597.00	-	(1,597.00)	0.00%
Total	\$ 5,975,624	6,863,156	6,032,225	6,384,394	352,169	5.84%
Number of Employees	1	1	1	1		

Note: The Health Care Assistance Fund is managed by the County Executive Office.

Goals/Concerns

- Continue to transition health services assistance from a claims-based program to a contract service
- Expand outreach and marketing efforts for HCAP, Centennial Care, and Marketplace by participating in health fairs and other community-based events
- Utilize needs assessments and public health data to prioritize health services options in the HCAP program to meet the needs of county residents and



RECREATION

Department Description

The Recreation Fund is funded with a 1/15 cent cigarette tax to be used for recreational purposes. San Juan County enters into an agreement with various recreation programs throughout the County to provide recreational services for the citizens of San Juan County.

Summary

	FY2016 Actual	FY2017 Adjusted Budget	FY2017 Actual	FY2018 Requested Budget	FY2018 Budget Change From FY2017 Actual	
					\$	%
<u>Revenues:</u>						
Cigarette Tax	\$ -	-	-	-	-	0.00%
Miscellaneous	-	-	5	-	(5)	(100.00%)
Total Revenue	\$ -	-	5	-	(5)	0.00%

Expenditures by Category:

Wages	\$ -	-	-	-	-	0.00%
Benefits	-	-	-	-	-	0.00%
Professional Services	-	-	-	-	-	0.00%
Other Operating	4,000	6,000	5,500	5,000	(500)	(9.09%)
Capital	-	-	-	-	-	0.00%
Total	\$ 4,000	6,000	5,500	5,000	(500)	(9.09%)

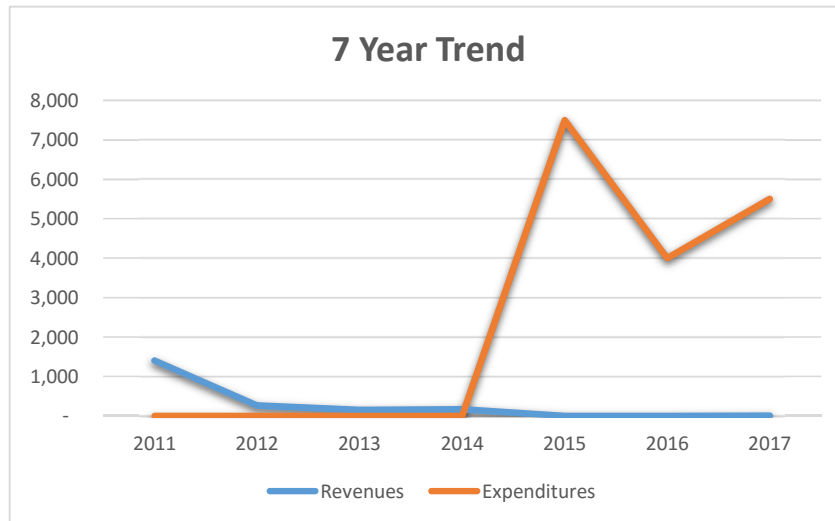
Number of Employees

N/A

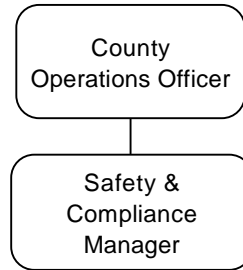
N/A

N/A

N/A



SAFETY



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 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

FY2016 Actual	FY2017 Adjusted Budget	FY2017 Actual	FY2018 Requested Budget	FY2018 Budget Change From FY2017 Actual	
				\$	%

Expenditures by Category:

Wages	\$ 77,256	75,150	75,157	75,157	-	0.00%
Benefits	46,463	46,537	40,942	46,597	5,655	13.81%
Professional Services	516	5,300	2,740	4,300	1,560	56.93%
Other Operating	25,065	23,300	24,161	21,465	(2,696)	(11.16%)
Total	\$ 149,300	150,287	143,000	147,519	4,519	3.16%

Number of Employees	1	1	1	1
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Note: The Safety division is managed by the County Executive Office.

Goals/Concerns

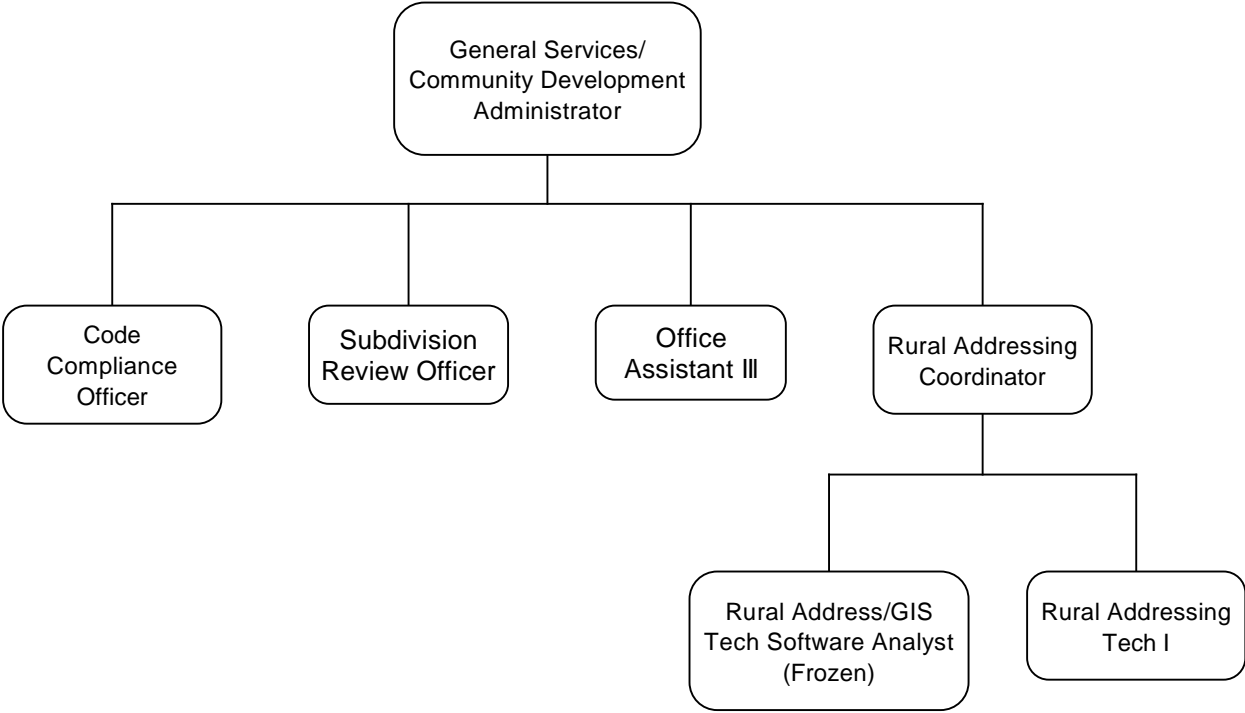
- Assess the training needs of each department and conduct training as needed
- Work with the OSHA, New Mexico County Insurance Authority, and other entities to identify and correct issues
- Build the training program utilizing both in-house resources and third party resources
- Write safety policies & procedures as suggested and prioritized by the OSHA consult inspectors and NMCIA
- Conduct inspections on County property to assess needs and compliance
- Conduct inspections at County construction sites to ensure compliance with OSHA regulations



Performance Measures/Objectives

Performance Measures	FY2016 Actual	FY2017 Estimate	FY2018 Budget
Training/Classes	74%	100%	90%
Inspections	50%	75%	75%
Policy written/submitted/adopted	100%	N/A	N/A

COMMUNITY DEVELOPMENT



COMMUNITY DEVELOPMENT

Department Description

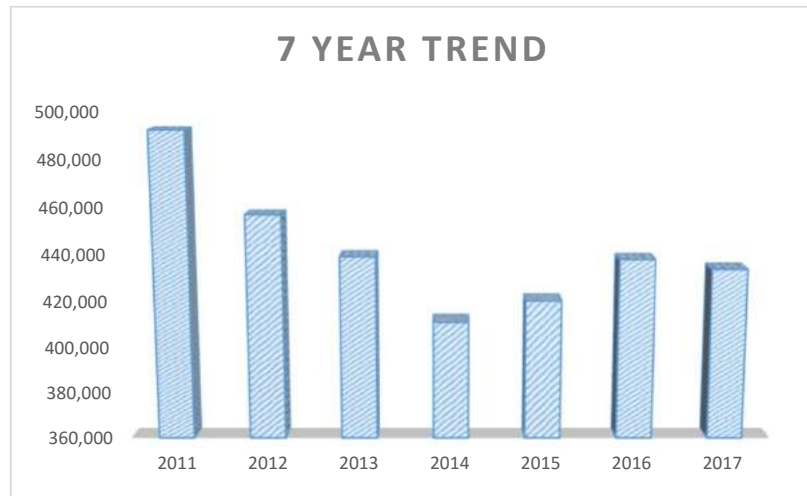
Community Development is a public service-oriented department comprised of five individual divisions, collectively working together to continually improve the quality of services that meet and exceed the expectations for the health, safety and welfare of the citizens of San Juan County. The Community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

Summary

FY2016 Actual	FY2017 Adjusted Budget	FY2017 Actual	FY2018 Requested Budget	FY2018 Budget Change From FY2017 Actual	
				\$	%

Expenditures by Category:

Wages	\$ 318,440	315,983	316,837	313,911	(2,926)	(0.92%)
Benefits	94,932	96,877	93,096	92,623	(473)	(0.51%)
Professional Services	-	90	45	45	-	0.00%
Other Operating	24,468	29,963	23,827	27,647	3,820	16.03%
Total	\$ 437,840	442,913	433,805	434,226	421	0.10%
Number of Employees	6	6	6	6		



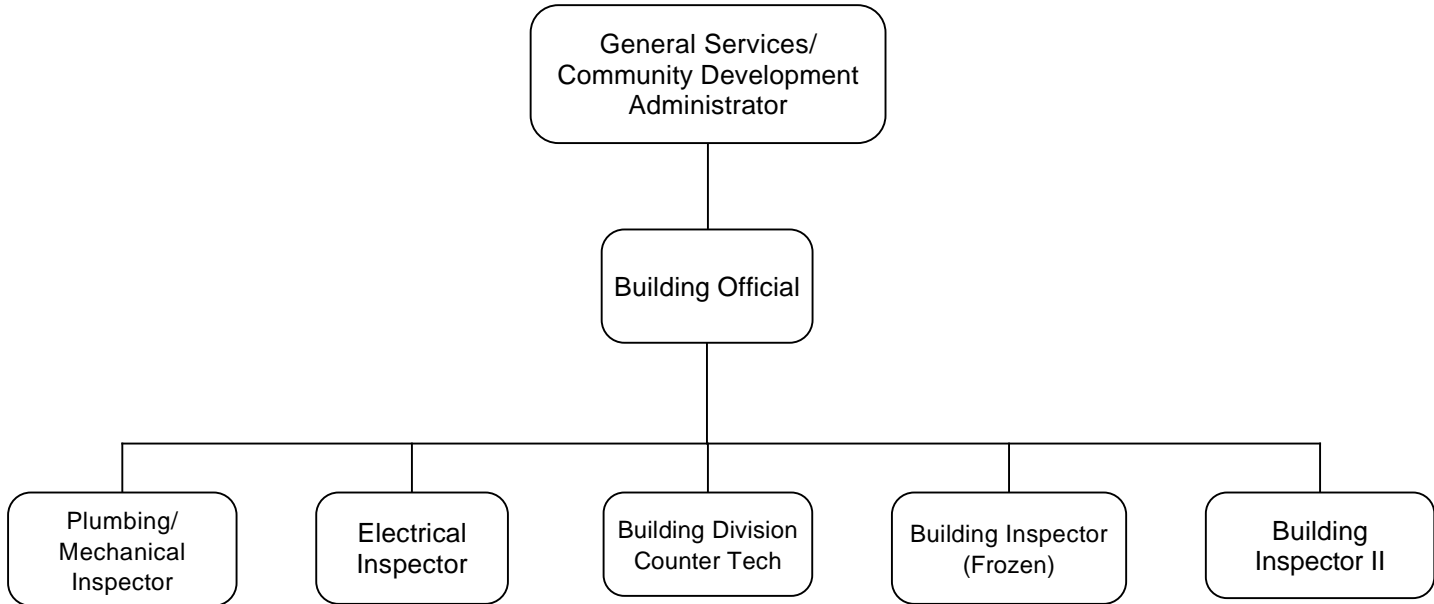
Goals/Concerns

- Continue to work with the Navajo Nation on addressing projects
- Revision of County Subdivision Regulations to comply with State of New Mexico Statutes
- Continue implementation of the Business Registration Ordinance

Performance Measures/Objectives

Performance Measures	FY2016 Actual	FY2017 Estimate	FY2018 Budget
Update Subdivision Regulations	60%	100%	100%

BUILDING INSPECTION



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 DIVISION

Summary

FY2016 Actual	FY2017 Adjusted Budget	FY2017 Actual	FY2018 Requested Budget	FY2018 Budget Change From FY2017 Actual	
				\$	%

Expenditures by Category:

Wages	\$	271,374	277,805	273,870	273,870	-	0.00%
Benefits		96,329	98,715	97,603	97,960	357	0.37%
Professional Services		0	-	-	-	-	0.00%
Other Operating		28,543	36,637	12,139	30,350	18,211	150.02%
Total	\$	396,246	413,157	383,612	402,180	18,568	4.84%

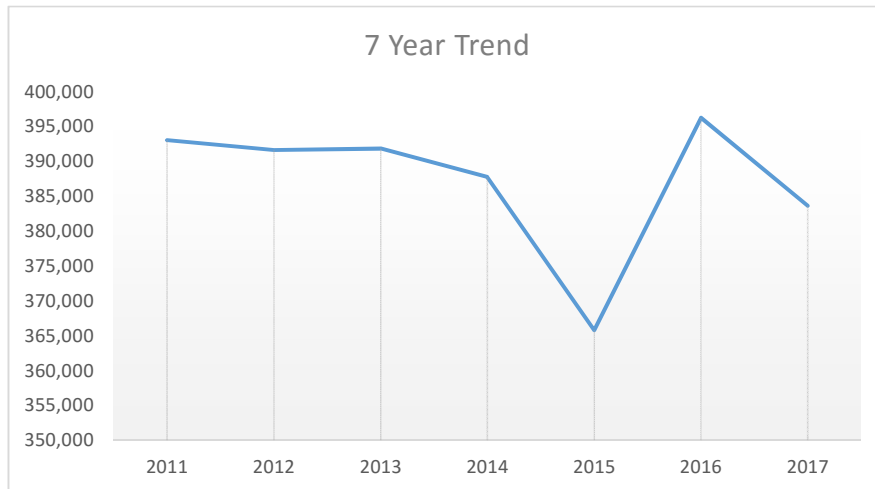
Number of Employees	5	5	5	5
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Goals/Concerns

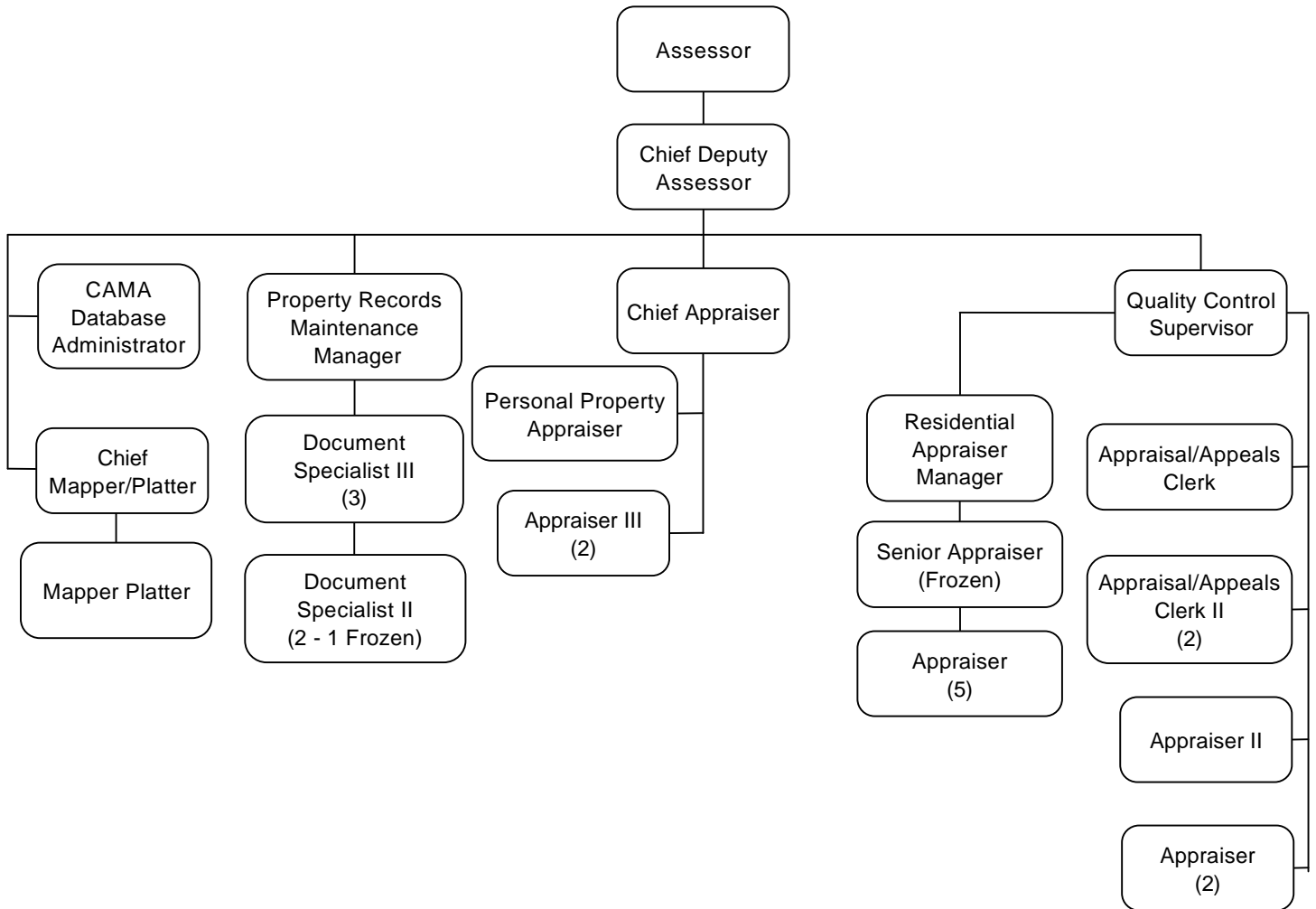
- Review the Accela Land Management software module and preform a cost benefit analysis

Performance Measures/Objectives

Performance Measures	FY2016 Actual	FY2017 Estimate	FY2018 Budget
Perform inspections on previously issued building permits the same day or next business day	100%	100%	100%



COUNTY ASSESSOR



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 43,056 parcels of real property (land, homes, commercial building), the Assessor must value personal property of more than 12,121 manufactured homes, over 3,556 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.

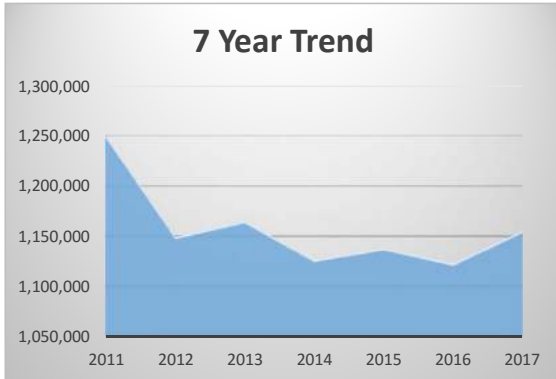
Summary

FY2016 Actual	FY2017 Adjusted Budget	FY2017 Actual	FY2018 Requested Budget	FY2018 Budget Change From FY2017 Actual	
				\$	%

Expenditures by Category:

Wages	\$	786,587	848,061	813,937	607,530	(206,407)	(25.36%)
Benefits		295,133	333,305	306,745	227,078	(79,667)	(25.97%)
Professional Services		120	-	-	-	-	0.00%
Other Operating		40,720	46,344	34,932	43,652	8,720	24.96%
Total	\$	1,122,560	1,227,710	1,155,614	878,260	(277,354)	(24.00%)

Number of Employees		28	28	27	27
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Goals/Concerns

- 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	FY2016 Actual	FY2017 Estimate	FY2018 Budget
Sales ratio for the County	96%	98%	97%
Valuation maintenance quotas by appraisal staff	43%	68%	75%
Implementation of new TYLER software system	29%	34%	40%



APPRAISAL

Assessors 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.

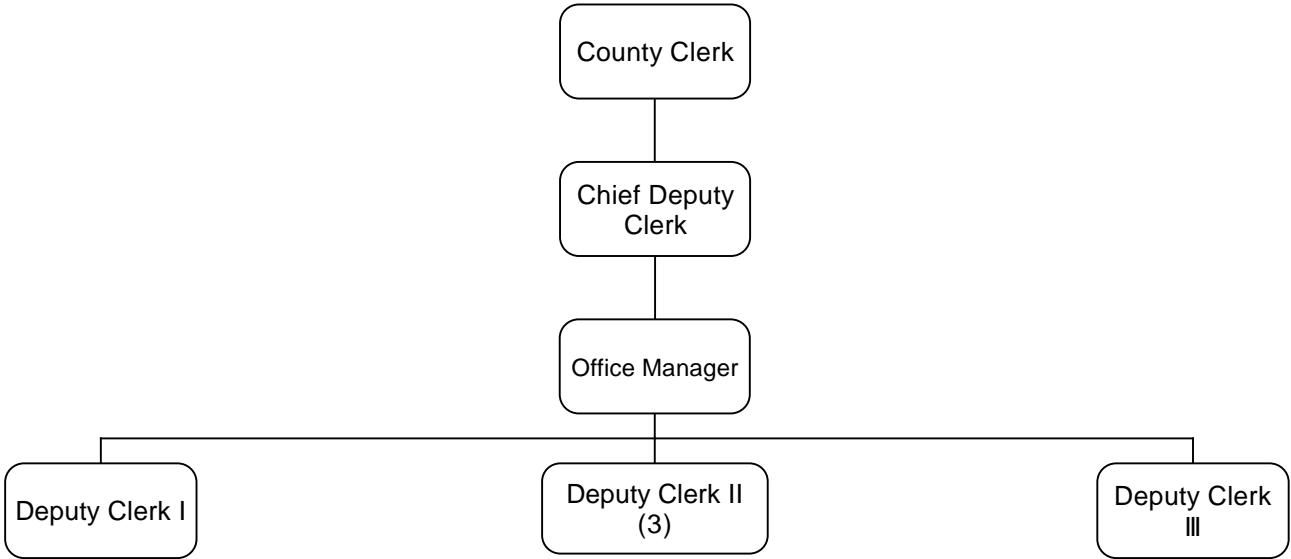
Summary

	FY2016 Actual	FY2017 Adjusted Budget	FY2017 Actual	FY2018 Requested Budget	FY2018 Budget Change From FY2017 Actual	
					\$	%
Revenues:						
1% Appraisal Fee	\$ 730,605	783,455	784,331	600,000	(184,331)	(23.50%)
Miscellaneous	3,750	3,435	6,369	3,500	(2,869)	(45.05%)
Total Revenues	\$ 734,355	786,890	790,700	603,500	(187,200)	(23.68%)
Transfers:						
Transfer to Capital Repl.	\$ -	-	-	-	-	0.00%
Total Transfers	\$ -	-	-	-	-	0.00%
Expenditures by Category:						
Wages	\$ 326,187	319,702	293,060	571,979	278,919	95.17%
Benefits	134,314	129,462	118,674	237,660	118,986	100.26%
Professional Services	11,003	12,067	7,661	12,067	4,406	57.51%
Other Operating	121,599	196,525	114,069	153,665	39,596	34.71%
Total Expenditures	\$ 593,103	657,756	533,464	975,371	441,907	82.84%
Number of Employees	N/A	N/A	N/A	N/A		

Note: 30% of the Assessor's salaries are budgeted in the Appraisal Fund.



COUNTY CLERK



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.

Department Summary

FY2016 Actual	FY2017 Adjusted Budget	FY2017 Actual	FY2018 Requested Budget	FY2018 Budget Change From FY2017 Actual	
				\$	%

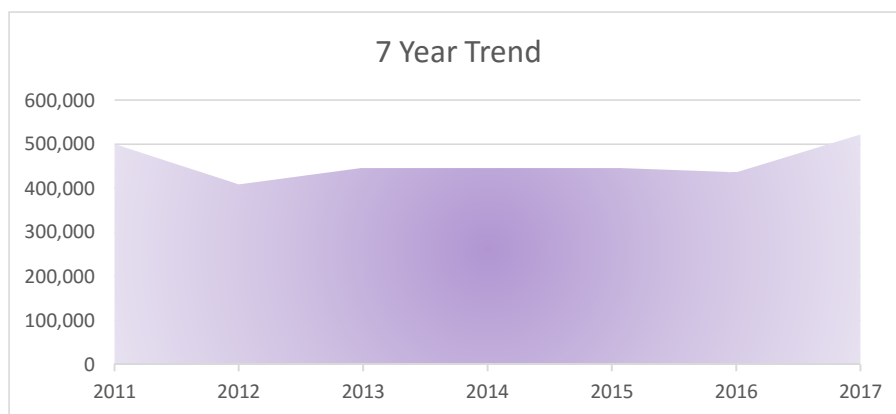
Expenditures by Category:

Wages	\$ 302,373	369,007	363,737	381,648	17,911	4.92%
Benefits	95,359	129,898	119,148	124,025	4,877	4.09%
Professional Services	-	-	-	-	-	0.00%
Other Operating	38,779	42,350	39,412	50,815	11,403	28.93%
Total	\$ 436,511	541,255	522,297	556,488	34,191	6.55%

Number of Employees	8	8	8	8
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Goals/Concerns

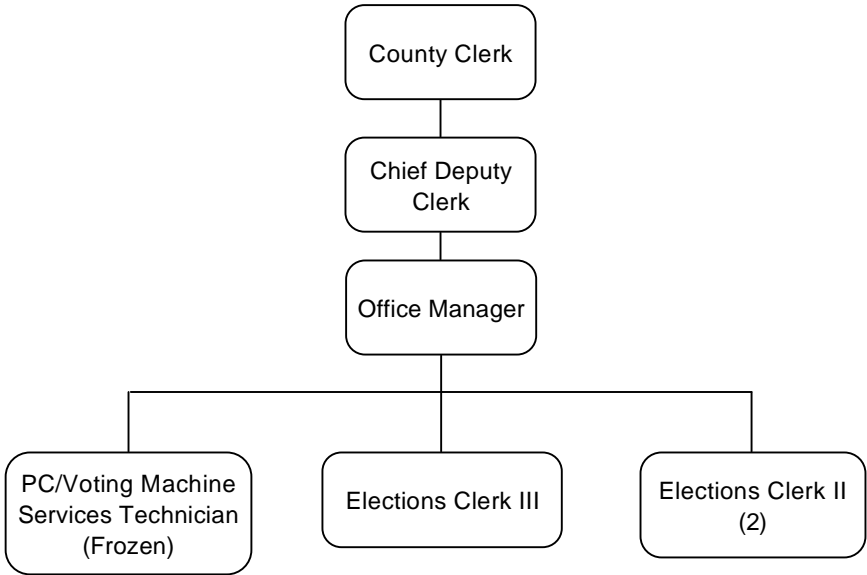
- Provide excellent customer service
- Meet all required statutory deadlines
- Record documents making them public record, accurately index records to the grantor/grantee index, return original documents in a timely manner
- Keep an accurate voter file, process voter registrations in a timely manner,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



Performance Measures/Objectives

Performance Measures	FY2016 Actual	FY2017 Estimate	FY2018 Budget
Meet all required statutory deadlines for elections	100%	100%	100%
Meet all required statutory deadlines for recordings	100%	100%	100%

BUREAU OF ELECTIONS



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

FY2016 Actual	FY2017 Adjusted Budget	FY2017 Actual	FY2018 Requested Budget	FY2018 Budget Change From FY2017 Actual	
				\$	%

Expenditures by Category:

Wages	\$	162,169	196,907	187,565	199,903	12,338	6.58%
Benefits		42,229	49,232	48,063	42,156	(5,907)	(12.29%)
Professional Services		-	-	-	-	-	0.00%
Other Operating		122,786	204,740	193,111	204,997	11,886	6.16%
Total	\$	327,184	450,879	428,739	447,056	18,317	4.27%

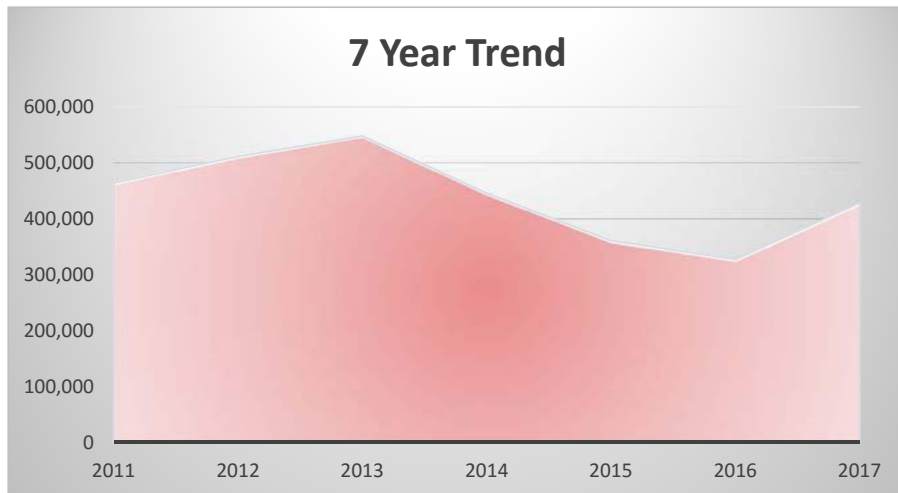
Number of Employees		3	3	3	3		
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Goals/Concerns

- Conduct fair, honest, transparent elections

Performance Measures/Objectives

Performance Measures	FY2016 Actual	FY2017 Estimate	FY2018 Budget
Conduct fair, honest, transparent elections	100%	100%	100%



CLERK'S EQUIPMENT RECORDING FEE

Department 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.

Summary

	FY2016 Actual	FY2017 Adjusted Budget	FY2017 Actual	FY2018 Requested Budget	FY2018 Budget Change From FY2017 Actual	
					\$	%
Revenues:						
Equipment Recording Fees	\$ 100,170	99,609	95,214	95,000	(214)	(0.22%)
Miscellaneous	1,998	1,611	2,950	1,300	(1,650)	(55.93%)
Total Revenue	\$ 102,168	101,220	98,164	96,300	(1,864)	(1.90%)

Expenditures by Category:

Wages	\$ -	-	-	-	-	0.00%
Benefits	-	-	-	-	-	0.00%
Professional Services	-	-	-	-	-	0.00%
Other Operating	35,505	105,900	91,802	105,900	14,098	15.36%
Capital	939	17,449	11,787	55,900	44,113	374.25%
Total	\$ 36,444	123,349	103,589	161,800	58,211	56.19%

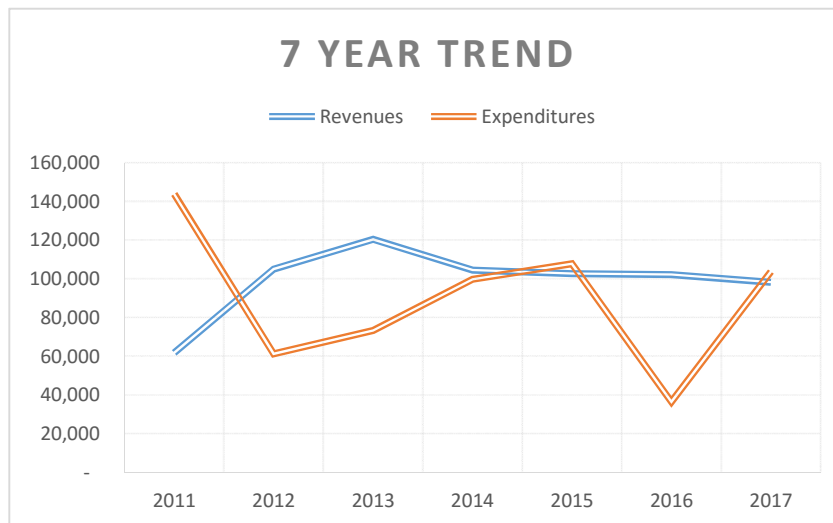
Number of Employees

N/A

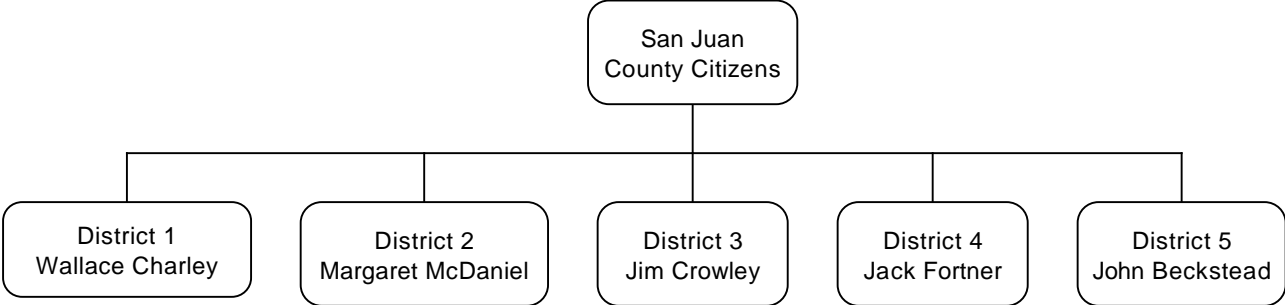
N/A

N/A

N/A



COUNTY COMMISSION



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

	FY2016 Actual	FY2017 Adjusted Budget	FY2017 Actual	FY2018 Requested Budget	FY2018 Budget Change From FY2017 Actual	
					\$	%

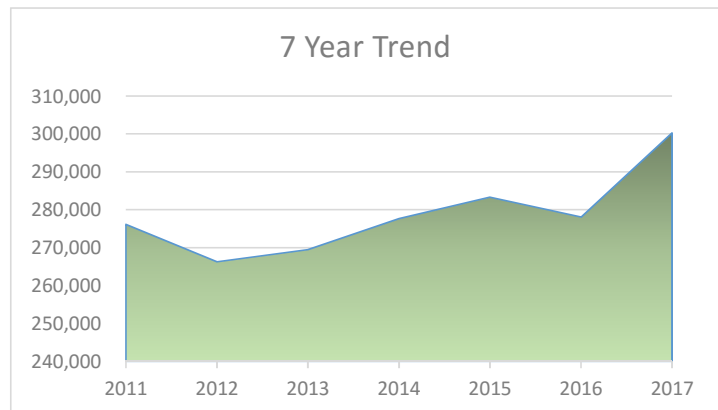
Expenditures by Category:

Wages	\$ 156,717	163,371	163,359	170,025	6,666	4.08%
Benefits	45,682	56,317	55,877	81,717	25,840	46.24%
Professional Services	-	-	-	-	-	0.00%
Other Operating	75,639	81,600	81,001	80,000	(1,001)	(1.24%)
Total	\$ 278,038	301,288	300,237	331,742	31,505	10.49%

Number of Employees	5	5	5	5
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Goals/Concerns

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



San Juan County Commissioners June 30, 2017

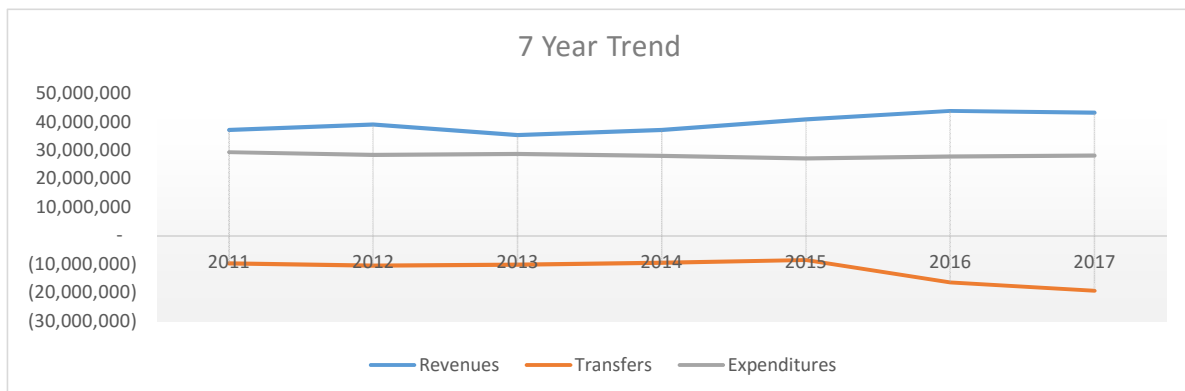
GENERAL FUND SUMMARY

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.

Summary

	FY2016 Actual	FY2017 Adjusted Budget	FY2017 Actual	FY2018 Requested Budget	FY2018 Budget Change From FY2017 Actual	
					\$	%
Revenues:						
Taxes - Local Effort	\$ 31,986,661	32,089,828	32,281,289	31,460,088	(821,201)	(2.54%)
Taxes - State Shared	5,265,785	4,823,002	4,750,324	4,254,937	(495,387)	(10.43%)
Licenses & Permits	347,718	343,759	237,841	288,225	50,384	21.18%
Other Charges for Svc	2,943,475	2,936,730	2,876,389	1,924,000	(952,389)	(33.11%)
Miscellaneous Revenue	794,518	461,551	497,454	411,500	(85,954)	(17.28%)
Intergovernmental	2,524,713	2,503,524	2,562,111	2,148,500	(413,611)	(16.14%)
Total Revenues	\$ 43,862,870	43,158,394	43,205,408	40,487,250	(2,718,158)	(6.29%)
Transfers:						
Transfers In	\$ 2,404,882	2,324,865	2,174,865	2,269,864	94,999	4.37%
Transfers Out	(18,835,086)	(23,819,791)	(21,521,507)	(19,190,284)	(2,331,223)	(10.83%)
Total Transfers	\$ (16,430,204)	(21,494,926)	(19,346,642)	(16,920,420)	(2,236,224)	(12.54%)
Expenditures:						
Administration	\$ 2,190,808	2,453,051	2,098,555	2,331,210	232,655	11.09%
General Government	2,055,855	2,371,578	2,238,049	2,353,506	115,457	5.16%
Assessor's	1,122,560	1,227,710	1,155,614	878,260	(277,354)	(24.00%)
County Clerk	809,622	1,038,248	996,754	1,049,658	52,904	5.31%
County Treasurer	591,519	632,128	567,869	660,678	92,809	16.34%
Finance Department	1,228,521	1,205,610	1,116,166	1,133,542	17,376	1.56%
Central Purchasing	357,316	382,137	367,205	371,574	4,369	1.19%
Human Resources	548,502	581,760	561,874	584,975	23,101	4.11%
Information Technology	1,489,354	1,683,755	1,561,522	1,320,363	(241,159)	(15.44%)
Sheriff Department	11,989,895	12,762,177	11,964,394	13,213,919	1,249,525	10.44%
Community Development	437,840	442,913	433,805	434,226	421	0.10%
Building Inspection	396,246	413,157	383,612	402,180	18,568	4.84%
Fire Operation	1,008,976	1,075,637	1,027,286	962,494	(64,792)	(6.31%)
Parks & Facilities	3,631,731	4,000,934	3,733,610	3,965,128	231,518	6.20%
Total Expenditures	\$ 27,858,745	30,270,795	28,206,315	29,661,713	1,455,398	5.16%



COMMUNICATIONS / EMS GRT

Department 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 reimposing this tax. The tax will no longer have a sunset clause.

Summary

	FY2016 Actual	FY2017 Adjusted Budget	FY2017 Actual	FY2018 Requested Budget	FY2018 Budget Change From FY2017 Actual	
					\$	%
Revenues:						
GRT-Communications/EMS	\$ 6,754,678	5,855,419	5,834,478	5,876,570	42,092	0.72%
Miscellaneous	63,185	57,838	77,408	50,000	(27,408)	(35.41%)
Total Revenue	\$ 6,817,863	5,913,257	5,911,886	5,926,570	14,684	0.25%

Transfers:

Transfer to Comm Auth Cap.	\$ -	-	-	-	-	0.00%
Transfer to Ambulance Fund	(2,741,342)	(3,614,217)	(2,697,113)	(2,812,570)	(115,457)	4.28%
Transfer to Communications	(4,271,517)	(5,154,476)	(4,337,703)	(4,858,320)	(520,617)	12.00%
Total Transfers	\$ (7,012,859)	(8,768,693)	(7,034,816)	(7,670,890)	(636,074)	9.04%

Expenditures by Category:

Wages	\$ -	-	-	-	-	0.00%
Benefits	-	-	-	-	-	0.00%
Professional Services	-	-	-	-	-	0.00%
Supplies	-	-	-	-	-	0.00%
Other Operating	-	-	-	-	-	0.00%
Total	\$ -	-	-	-	-	0.00%

Number of Employees

N/A N/A N/A N/A



FARM AND RANGE

Department 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.

Summary

FY2016 Actual	FY2017 Adjusted Budget	FY2017 Actual	FY2018 Requested Budget	FY2018 Budget Change From FY2017 Actual	
				\$	%

Revenues:

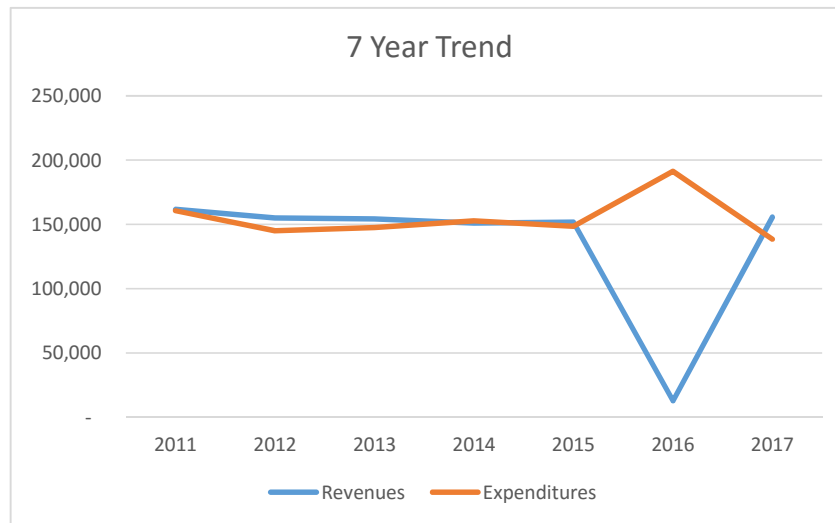
Miscellaneous	\$ 817	661	900	600	(300)	(33.33%)
Intergovernmental	11,885	153,525	154,902	15,593	(139,309)	(89.93%)
Total Revenue	\$ 12,702	154,186	155,802	16,193	(139,609)	(89.61%)

Expenditures by Category:

Wages	\$ -	-	-	-	-	0.00%
Benefits	-	-	-	-	-	0.00%
Professional Services	-	-	-	-	-	0.00%
Other Operating	191,297	153,525	138,496	20,000	(118,496)	(85.56%)
Capital	-	-	-	-	-	0.00%
Total	\$ 191,297	153,525	138,496	20,000	(118,496)	(85.56%)

Number of Employees

N/A N/A N/A N/A



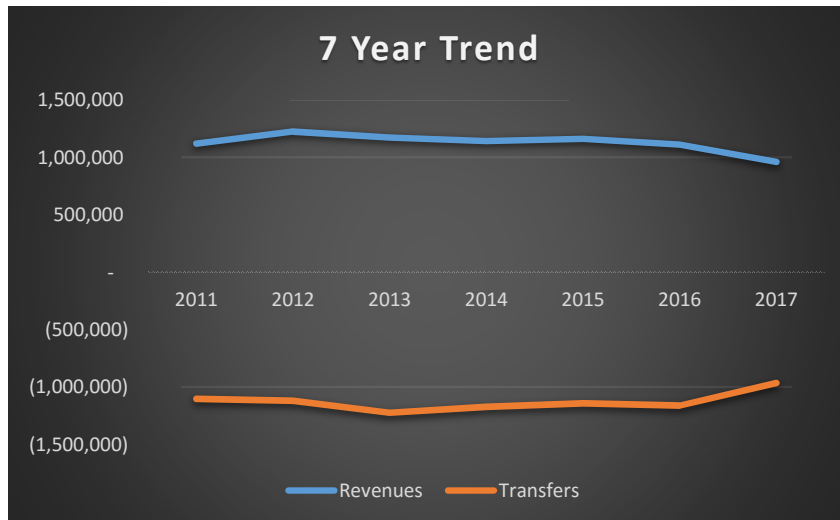
GROSS RECEIPTS TAX RESERVE

Department 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.

Summary

	FY2016 Actual	FY2017 Adjusted Budget	FY2017 Actual	FY2018 Requested Budget	FY2018 Budget Change From FY2017 Actual	
					\$	%
Revenues:						
GRT-Reserves	\$ 1,111,809	965,563	959,628	967,274	7,646	0.80%
Transfers:						
Transfer to General Fund	\$ (1,142,351)	(965,563)	(965,563)	(1,105,874)	(140,311)	14.53%
Expenditures by Category:						
Wages	\$ -	-	-	-	-	0.00%
Benefits	-	-	-	-	-	0.00%
Professional Services	-	-	-	-	-	0.00%
Supplies	-	-	-	-	-	0.00%
Other Operating	-	-	-	-	-	0.00%
Total	\$ -	-	-	-	-	0.00%
Number of Employees	N/A	N/A	N/A	N/A		



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

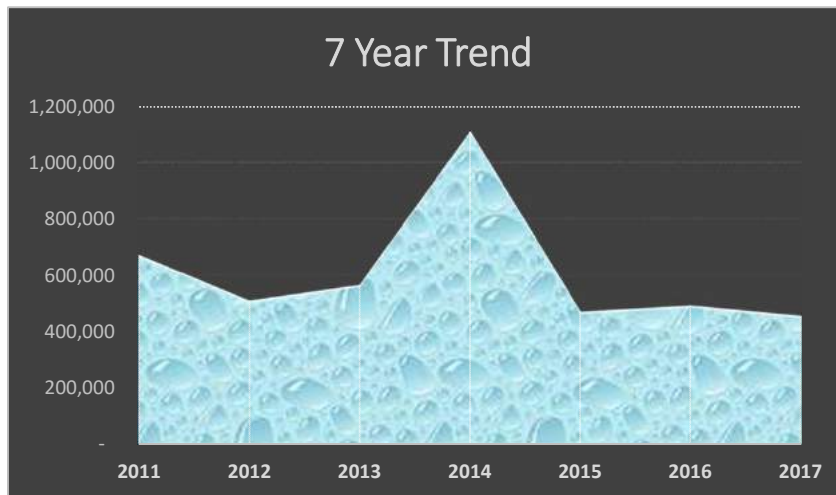
FY2016 Actual	FY2017 Adjusted Budget	FY2017 Actual	FY2018 Requested Budget	FY2018 Budget Change From FY2017 Actual	
				\$	%

Expenditures by Category:

Wages	\$	-	-	-	-	0.00%
Benefits		-	-	-	-	0.00%
Professional Services		-	-	-	-	0.00%
Other Operating		491,392	487,156	455,715	464,356	8,641
Total	\$	491,392	487,156	455,715	464,356	8,641
Number of Employees		N/A	N/A	N/A	N/A	

Goals/Concerns

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



HOSPITAL GRT

Department Description

This fund was created to account for the 1/8th Local Hospital Gross Receipts Tax that was imposed in January, 2004. The revenues are dedicated to debt service on the \$26,685,000 in revenue bonds that were issued for the construction of the east tower addition to the San Juan Regional Medical Center. Beginning in November 2008, any excess revenues from the Hospital Gross Receipts Tax must be used to call bonds through the Mandatory Redemption Fund. The funds are used to pay down the principal of the GRT Series 2004 on a monthly basis in accordance with the bond ordinance. In FY13, an additional \$1,995,000 in principal was redeemed through the Mandatory Redemption Fund. The GRT Series 2004 was paid off on April 1, 2013. The original maturity of the bond was January, 2017. On July 15, 2014 the County Commission approved Ordinance No. 88 repealing the 1/8th Local Hospital Gross Receipts Tax effective January 1, 2015.

Summary

FY2016 Actual	FY2017 Adjusted Budget	FY2017 Actual	FY2018 Requested Budget	FY2018 Budget Change From FY2017 Actual	
				\$	%

Revenues:

GRT-Hospital	\$	416,328	372,047	356,310	362,206	5,896	1.65%
Miscellaneous		-	-	-	-	-	0.00%
Total Revenue	\$	416,328	372,047	356,310	362,206	5,896	1.65%

Transfers:

Tx to Hospital Construction	\$	(416,328)	(372,047)	(356,310)	(362,206)	(5,896)	1.65%
Transfer to Debt Service		-	-	-	-	-	0.00%
Total Transfers	\$	(416,328)	(372,047)	(356,310)	(362,206)	(5,896)	1.65%

Expenditures by Category:

Wages	\$	-	-	-	-	-	0.00%
Benefits		-	-	-	-	-	0.00%
Professional Services		-	-	-	-	-	0.00%
Other Operating		-	-	-	-	-	0.00%
Capital		-	-	-	-	-	0.00%
Total	\$	-	-	-	-	-	0.00%

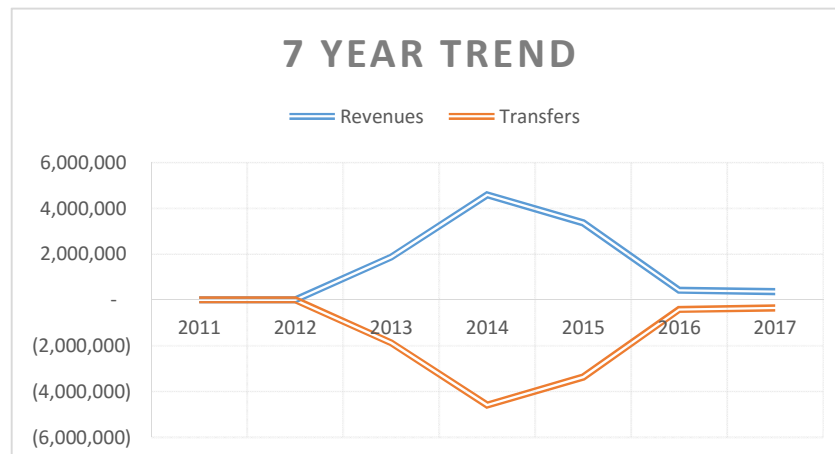
Number of Employees

N/A

N/A

N/A

N/A



INTERGOVERNMENTAL GRANTS

Department 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.

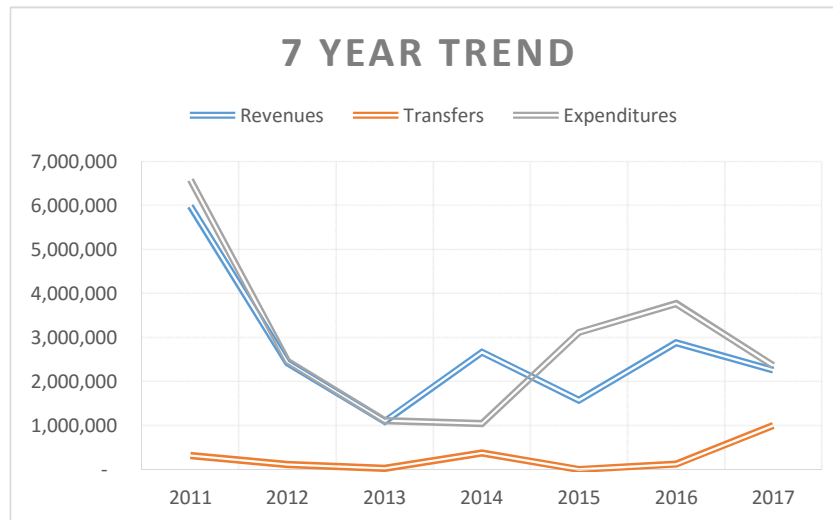
Summary

	FY2016 Actual	FY2017 Adjusted Budget	FY2017 Actual	FY2018 Requested Budget	FY2018 Budget Change From FY2017 Actual	
					\$	%
Revenues:						
Intergovernmental	\$ 2,867,408	3,796,673	2,231,987	2,905,065	673,078	30.16%
Miscellaneous	12,289	89,744	26,820	-	(26,820)	(100.00%)
Total Revenue	\$ 2,879,697	3,886,417	2,258,807	2,905,065	646,258	28.61%

Transfers:						
TX from Capl Repl Reserve	\$ 117,761	1,000,000	1,000,000	145,600	(854,400)	(85.44%)
Transfer to General Fund	-	-	-	-	-	0.00%
Total Transfers	\$ 117,761	1,000,000	1,000,000	145,600	(854,400)	(85.44%)

Expenditures by Category:						
Wages	\$ -	-	-	-	-	0.00%
Benefits	-	-	-	-	-	0.00%
Professional Services	-	-	-	-	-	0.00%
Other Operating	732,313	1,669,926	1,133,339	1,838,566	705,227	62.23%
Capital	3,038,438	2,218,113	1,227,012	688,914	(538,098)	(43.85%)
Total	\$ 3,770,751	3,888,039	2,360,351	2,527,480	167,129	7.08%

Number of Employees	N/A	N/A	N/A	N/A
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WATER RESERVE

Department Description

The Water Reserve Fund was created by the San Juan County Commission in FY05. The fund's revenue comes from a 1/2 mil that went into affect 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.

Summary

	FY2016 Actual	FY2017 Adjusted Budget	FY2017 Actual	FY2018 Requested Budget	FY2018 Budget Change From FY2017 Actual	
					\$	%
Revenues:						
Property Taxes	\$ 1,764,635	1,582,360	1,554,206	1,632,900	78,694	5.06%
Oil & Gas Taxes	271,150	251,781	241,689	179,956	(61,733)	(25.54%)
Charges for Services	-	-	-	-	-	0.00%
Miscellaneous	29,943	22,989	40,539	18,000	(22,539)	(55.60%)
Total Revenues	\$ 2,065,728	1,857,130	1,836,434	1,830,856	(5,578)	(0.30%)

Transfers:

Transfer to General Fund	\$ (104,676)	(68,965)	(68,965)	(23,399)	45,566	(66.07%)
Transfer to Golf Course	-	-	-	(16,000)	(16,000)	100.00%
Tx to Capital Replacement	-	-	-	(177,000)	(177,000)	100.00%
Tx to SJ Water Commission	(1,962,000)	(3,460,044)	(1,703,786)	(3,665,262)	(1,961,476)	115.12%
Total Transfers	\$ (2,066,676)	(3,529,009)	(1,772,751)	(3,881,661)	(2,108,910)	118.96%

Expenditures by Category:

Wages	\$ -	-	-	-	-	0.00%
Benefits	-	-	-	-	-	0.00%
Professional Services	-	-	-	-	-	0.00%
Other Operating	-	-	-	-	-	0.00%
Capital	-	-	-	-	-	0.00%
Total	\$ -	-	-	-	-	0.00%

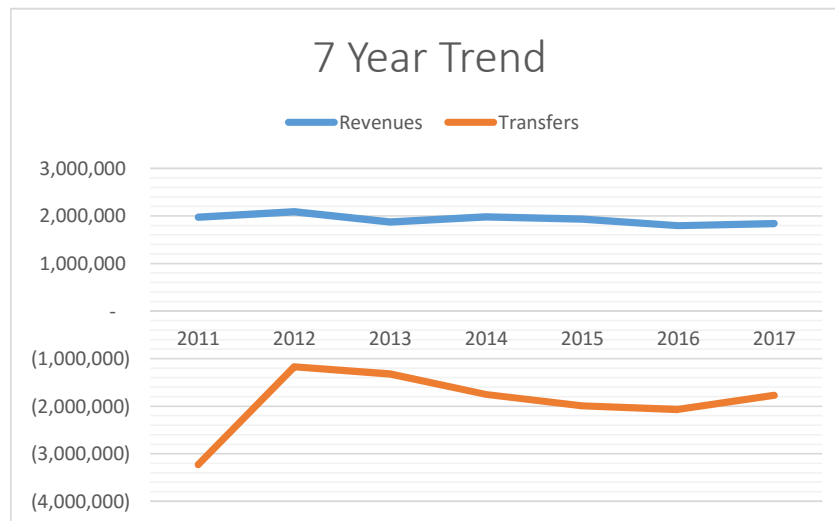
Number of Employees

N/A

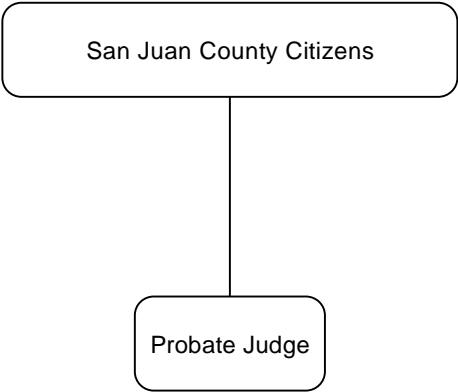
N/A

N/A

N/A



COUNTY PROBATE JUDGE



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.

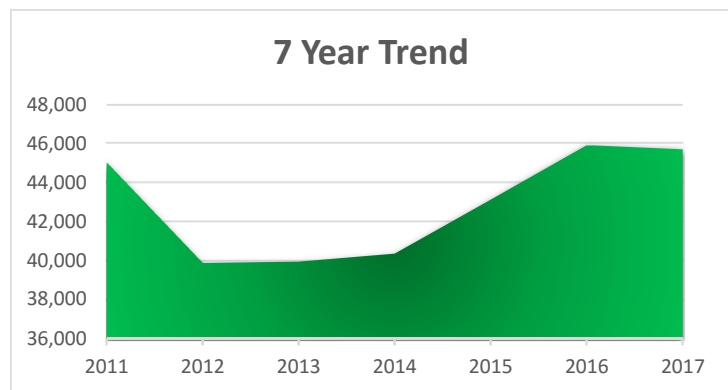
Department Summary

FY2016 Actual	FY2017 Adjusted Budget	FY2017 Actual	FY2018 Requested Budget	FY2018 Budget Change From FY2017 Actual	
				\$	%

Expenditures by Category:

Wages	\$	33,143	33,143	33,143	33,143	-	0.00%
Benefits		11,947	11,971	11,947	11,971	24	0.20%
Professional Services		0	-	-	-	-	0.00%
Other Operating		837	1,000	628	1,000	372	59.24%
Total	\$	45,927	46,114	45,718	46,114	396	0.87%

Number of Employees	1	1	1	1
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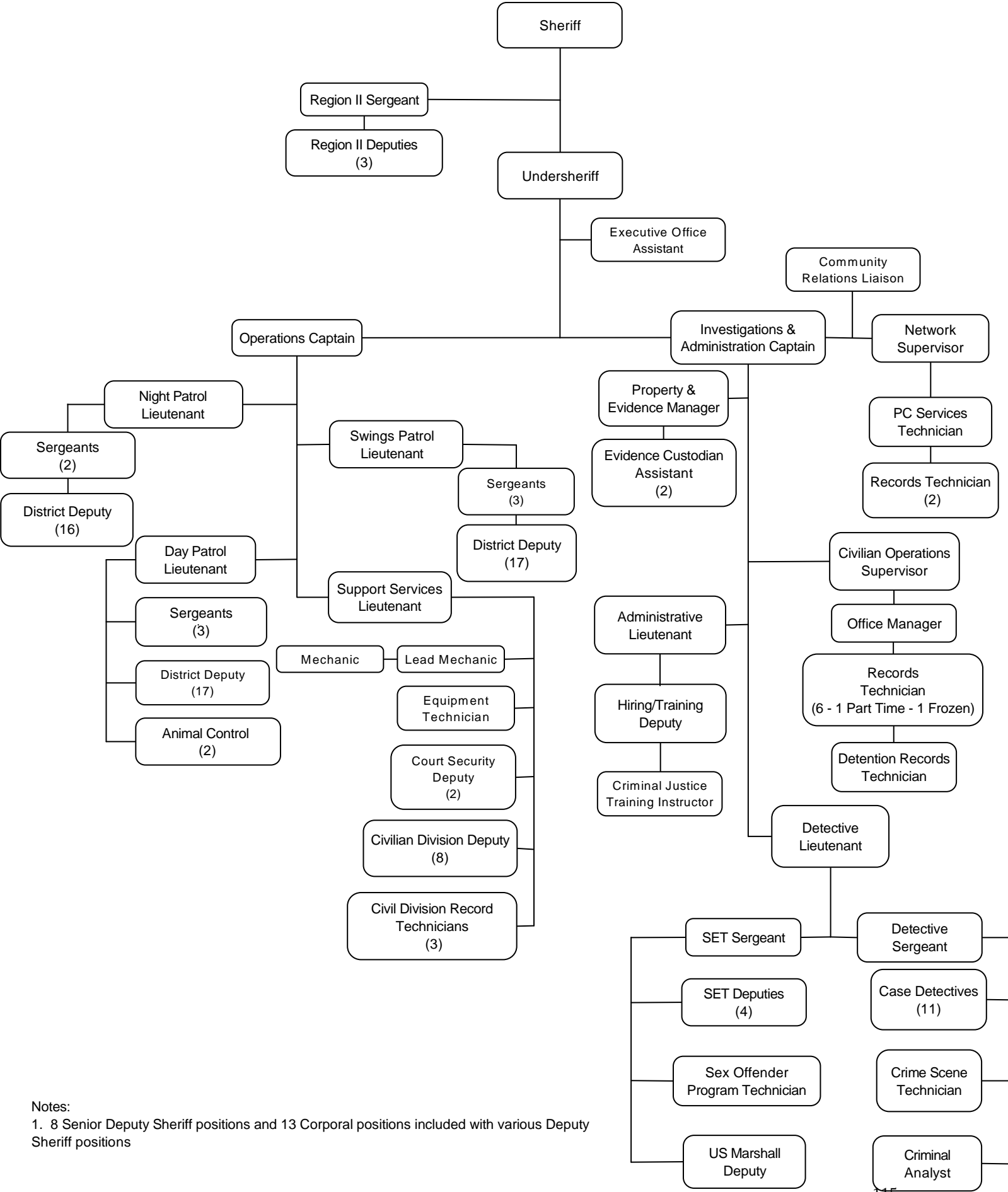
Goals/Concerns

- Cross-train employees concerning Probate

Performance Measures/Objectives

Performance Measures	FY2016 Actual	FY2017 Estimate	FY2018 Budget
Cross-train employees concerning Probate	100%	100%	100%

COUNTY SHERIFF



Notes:
 1. 8 Senior Deputy Sheriff positions and 13 Corporal positions included with various Deputy Sheriff positions

COUNTY SHERIFF

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 102 certified and commissioned law enforcement personnel, 3 civilian Animal Control Officers, 2 mechanics, and 24 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, 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 for 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

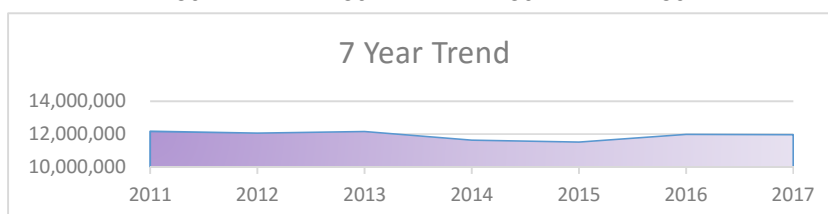
FY2016 Actual	FY2017 Adjusted Budget	FY2017 Actual	FY2018 Requested Budget	FY2018 Budget Change From FY2017 Actual	
				\$	%

Expenditures by Category:

Wages	\$ 7,594,455	7,667,471	7,454,945	7,710,047	255,102	3.42%
Benefits	2,779,604	3,044,544	2,850,096	3,067,482	217,386	7.63%
Professional Services	22,127	56,361	21,063	110,805	89,742	426.06%
Other Operating	1,593,709	1,993,801	1,638,290	2,325,585	687,295	41.95%
Total	\$ 11,989,895	12,762,177	11,964,394	13,213,919	1,249,525	10.44%

Number of Employees

130 130 130 130



Goals/Concerns

- Maintain adequate staffing levels. Requested 5 over-hire for FY17
- Revise Sheriff's Office policies and procedures. Seek NM accreditation
- Resurrect Special Informant Team (SET). For quick response to community concerns and to target repeat offenders
- Improve public relations through Sheriff's Office volunteer programs and community outreach (social media and events)

Performance Measures/Objectives

Performance Measures	FY2016 Actual	FY2017 Estimate	FY2018 Budget
Maintain a turnover rate of no more than 6%	90%	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	100%	90%	100%

LAW ENFORCEMENT PROTECTION

Department 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.

Summary

	FY2016 Actual	FY2017 Adjusted Budget	FY2017 Actual	FY2018 Requested Budget	FY2018 Budget Change From FY2017 Actual	
					\$	%
<u>Revenues:</u>						
Intergovernmental	\$ 82,200	91,200	91,215	85,200	(6,015)	(6.59%)
Miscellaneous	129	-	-	-	-	0.00%
Total Revenue	\$ 82,329	91,200	91,215	85,200	(6,015)	(6.59%)

Expenditures by Category:

Wages	\$ -	-	-	-	-	0.00%
Benefits	-	-	-	-	-	0.00%
Professional Services	-	-	-	-	-	0.00%
Other Operating	56,581	33,498	33,370	20,200	(13,170)	(39.47%)
Capital	31,446	71,200	59,482	76,862	17,380	29.22%
Total	\$ 88,027	104,698	92,852	97,062	4,210	4.53%

Number of Employees

N/A

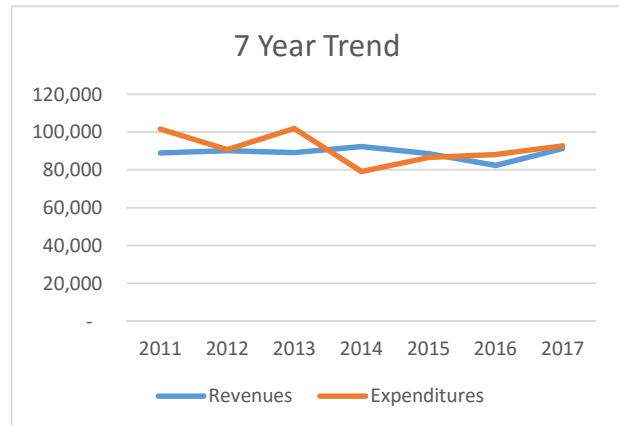
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N/A

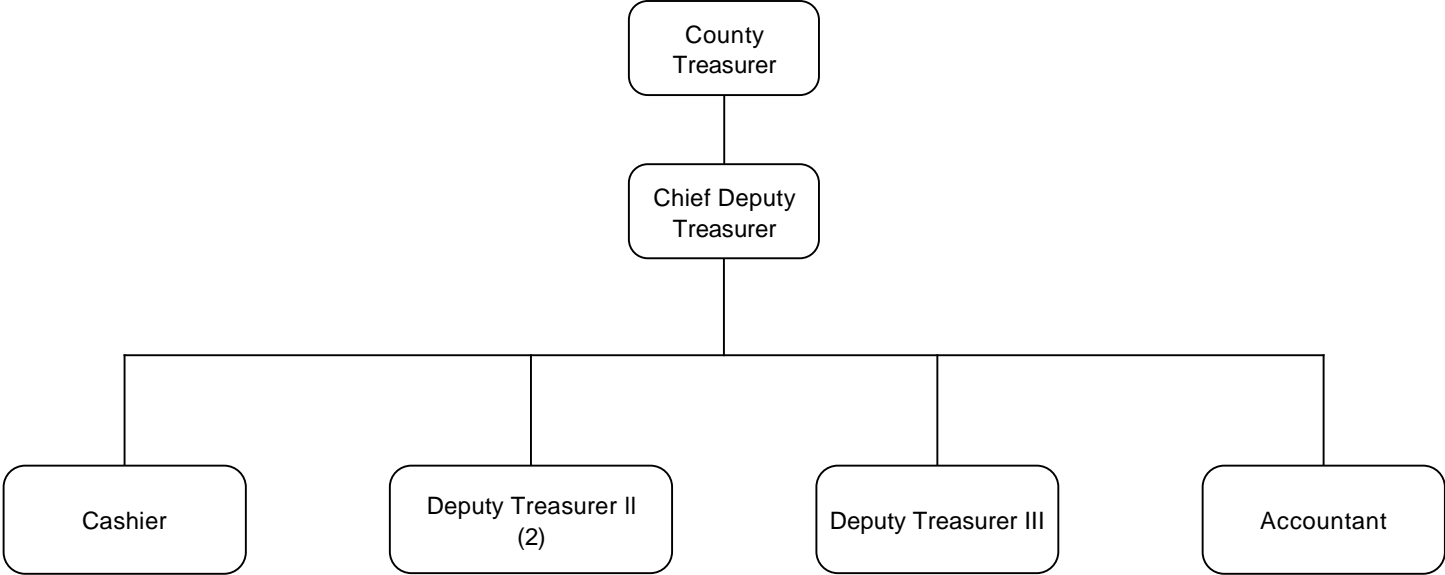
N/A

Goals/Concerns

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



COUNTY TREASURER



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 inter-governmental 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

	FY2016 Actual	FY2017 Adjusted Budget	FY2017 Actual	FY2018 Requested Budget	FY2018 Budget Change From FY2017 Actual	
					\$	%

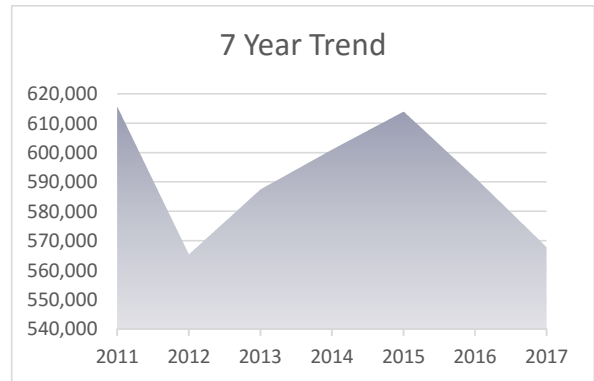
Expenditures by Category:

Wages	\$	316,637	311,707	304,819	344,227	39,408	12.93%
Benefits		148,169	141,421	143,738	148,489	4,751	3.31%
Professional Services		31,007	48,000	38,432	40,000	1,568	4.08%
Other Operating		95,706	131,000	80,880	127,962	47,082	58.21%
Total	\$	591,519	632,128	567,869	660,678	92,809	16.34%

Number of Employees	7	7	6	7
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Goals/Concerns

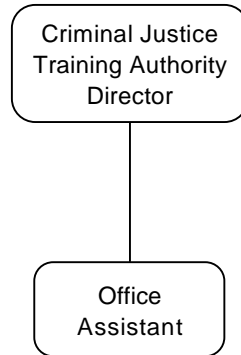
- To faithfully execute the duties of the County Treasurer's Office in compliance with all State statutes, rules, and regulations
- To provide the taxpayers of San Juan County with prompt, professional and courteous service and answer any questions relating to their property taxes
- To safely deposit 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	FY2016 Actual	FY2017 Estimate	FY2018 Budget
Improve Collection Rate	98.00%	96.66%	98.95%

CRIMINAL JUSTICE TRAINING AUTHORITY



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, in-service training county-wide, and sponsors advanced training for certified officers statewide. Operations include four (4) positions; the Director, two Lead Instructors and an Office Assistant, of which, the Office Assistant is the only full-time position. Only two positions are budgeted by the County.

Summary

	FY2016 Actual	FY2017 Adjusted Budget	FY2017 Actual	FY2018 Requested Budget	FY2018 Budget Change From FY2017 Actual	
					\$	%
Revenues:						
Permits/Fees	\$ 74,803	61,000	225,108	61,000	(164,108)	(72.90%)
Miscellaneous	8,143	1,911	5,487	800	(4,687)	(85.42%)
Intergovernmental	153,642	154,000	-	154,000	154,000	100.00%
Total Revenue	\$ 236,588	216,911	230,595	215,800	(14,795)	(6.42%)

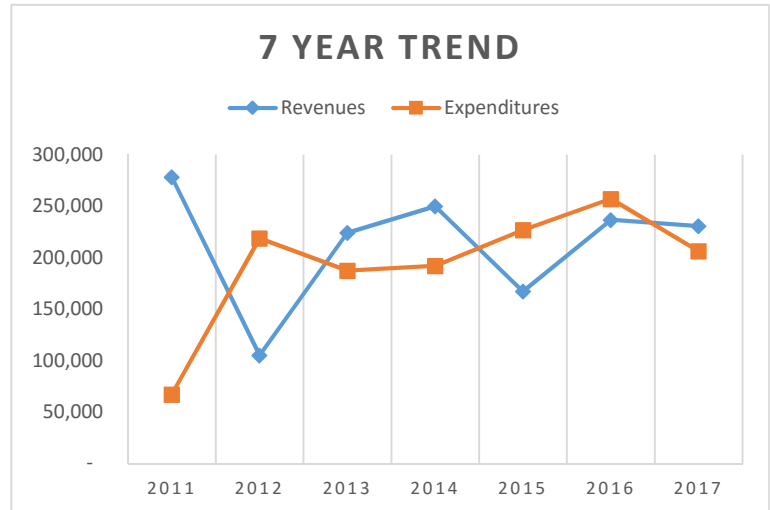
Expenditures by Category:

Wages	\$ 109,765	113,338	91,654	111,088	19,434	21.20%
Benefits	20,745	20,877	20,710	41,333	20,623	99.58%
Professional Services	43,160	40,000	39,801	37,000	(2,801)	(7.04%)
Other Operating	44,171	48,600	39,410	58,370	18,960	48.11%
Capital	39,233	15,000	14,707	7,000	(7,707)	(52.40%)
Total	\$ 257,074	237,815	206,282	254,791	48,509	23.52%

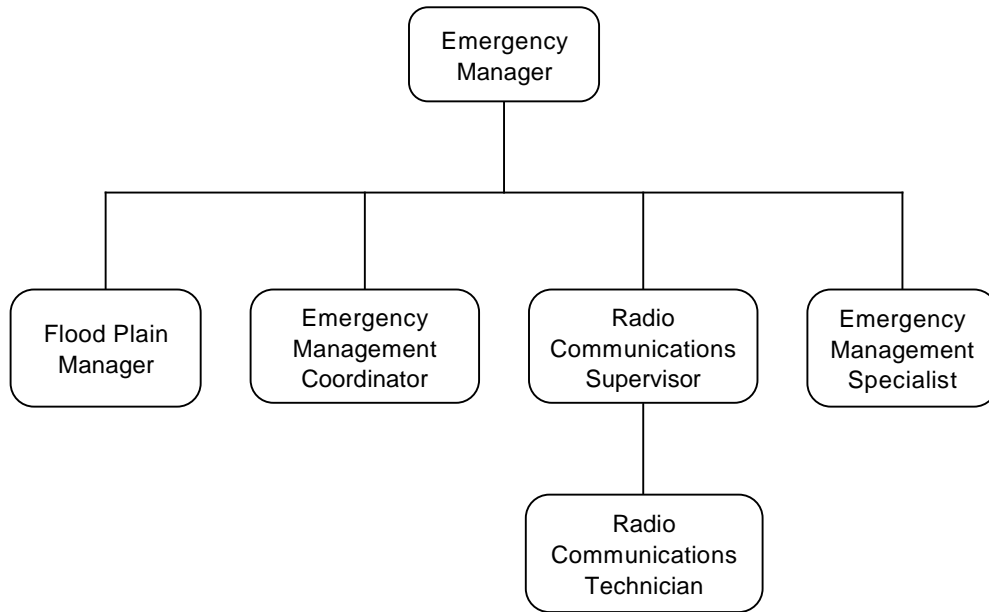
Number of Employees	2	2	2	2
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Goals/Concerns

- Purchase needed equipment and make necessary facility upgrades to ensure that CJTA provides the best training possible to our Law Enforcement Community
- Conduct 6 in-service trainings
- Sponsor or hold advanced training classes for Law Enforcement officers in San Juan County and New Mexico



EMERGENCY MANAGEMENT



EMERGENCY MANAGEMENT

Department Description

The Emergency Management Department coordinates Emergency Response activities in San Juan County and the Cities of Farmington, Bloomfield, and Aztec. The department maintains the Emergency Operations Center (EOC), Emergency Operations Plan (EOP), the San Juan County Multi-Jurisdictional Hazard Mitigation Plan, and conducts emergency operations exercises along with responding to major events. Emergency Management applies for and manages the Homeland Security Grant funding used for equipment procurement and exercise/drill purposes for all response agencies in San Juan County. Department personnel serve as liaisons for special operations teams such as Search and Rescue, Hazmat etc, coordinates the Local Emergency Planning Committee (LEPC) and represents San Juan County in the American Society of Safety Engineers (ASSE). The Department designs and maintains San Juan County's emergency communication system including 26 tower sites and over 800 mobile and handheld radios. Emergency Management maintains 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 and a booth at the San Juan County fair. 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 families in San Juan County on emergency preparedness.

Department Summary

FY2016 Actual	FY2017 Adjusted Budget	FY2017 Actual	FY2018 Requested Budget	FY2018 Budget Change From FY2017 Actual	
				\$	%

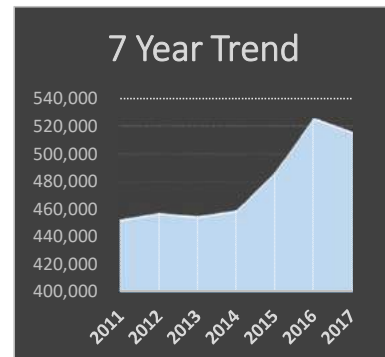
Expenditures by Category:

Wages	\$ 418,358	318,523	306,820	254,390	(52,430)	(17.09%)
Benefits	139,471	139,132	124,027	131,751	7,724	6.23%
Professional Services	44,420	35,212	31,119	36,500	5,381	17.29%
Other Operating	(76,445)	25,453	53,756	123,387	69,631	129.53%
Total	\$ 525,804	518,320	515,722	546,028	30,306	5.88%

Number of Employees	6	6	6	6
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Goals/Concerns

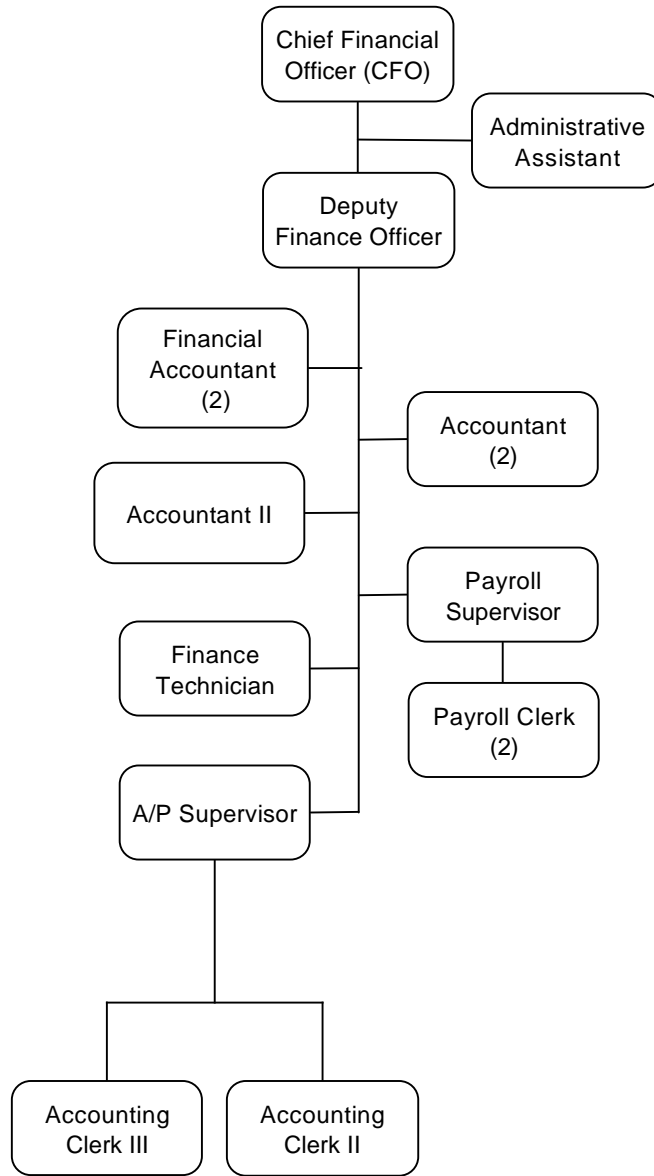
- Maintain the San Juan County All Hazards Emergency Operations Plan
- Continue to train response agencies on the Unified Command System
- Continue to work with local schools and other agencies on the use and compliance of the National Incident Management System (NIMS)
- Continue to maintain Federal & 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	FY2016 Actual	FY2017 Estimate	FY2018 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%

FINANCE



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.

Department Summary

FY2016 Actual	FY2017 Adjusted Budget	FY2017 Actual	FY2018 Requested Budget	FY2018 Budget Change From FY2017 Actual	
				\$	%

Expenditures by Category:

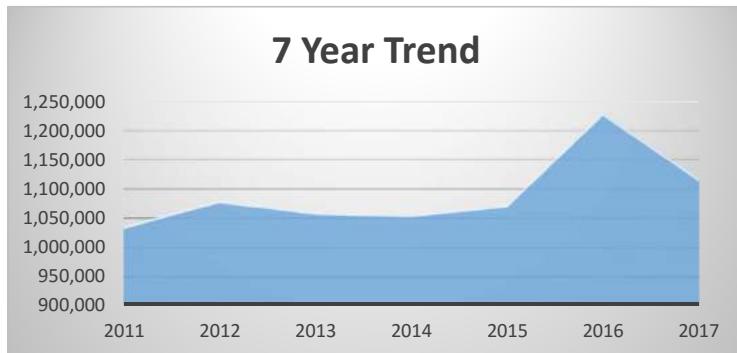
Wages	\$ 856,319	773,305	764,687	756,599	(8,088)	(1.06%)
Benefits	252,799	243,492	235,354	228,978	(6,376)	(2.71%)
Professional Services	69,272	125,485	73,066	85,281	12,215	16.72%
Other Operating	50,131	63,328	43,059	62,684	19,625	45.58%
Total	\$ 1,228,521	1,205,610	1,116,166	1,133,542	17,376	1.56%

Number of Employees	15	15	15	15
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Note: One Accountant position is 50% funded by General Fund and 50% funded by Alternative Sentencing.

Goals/Concerns

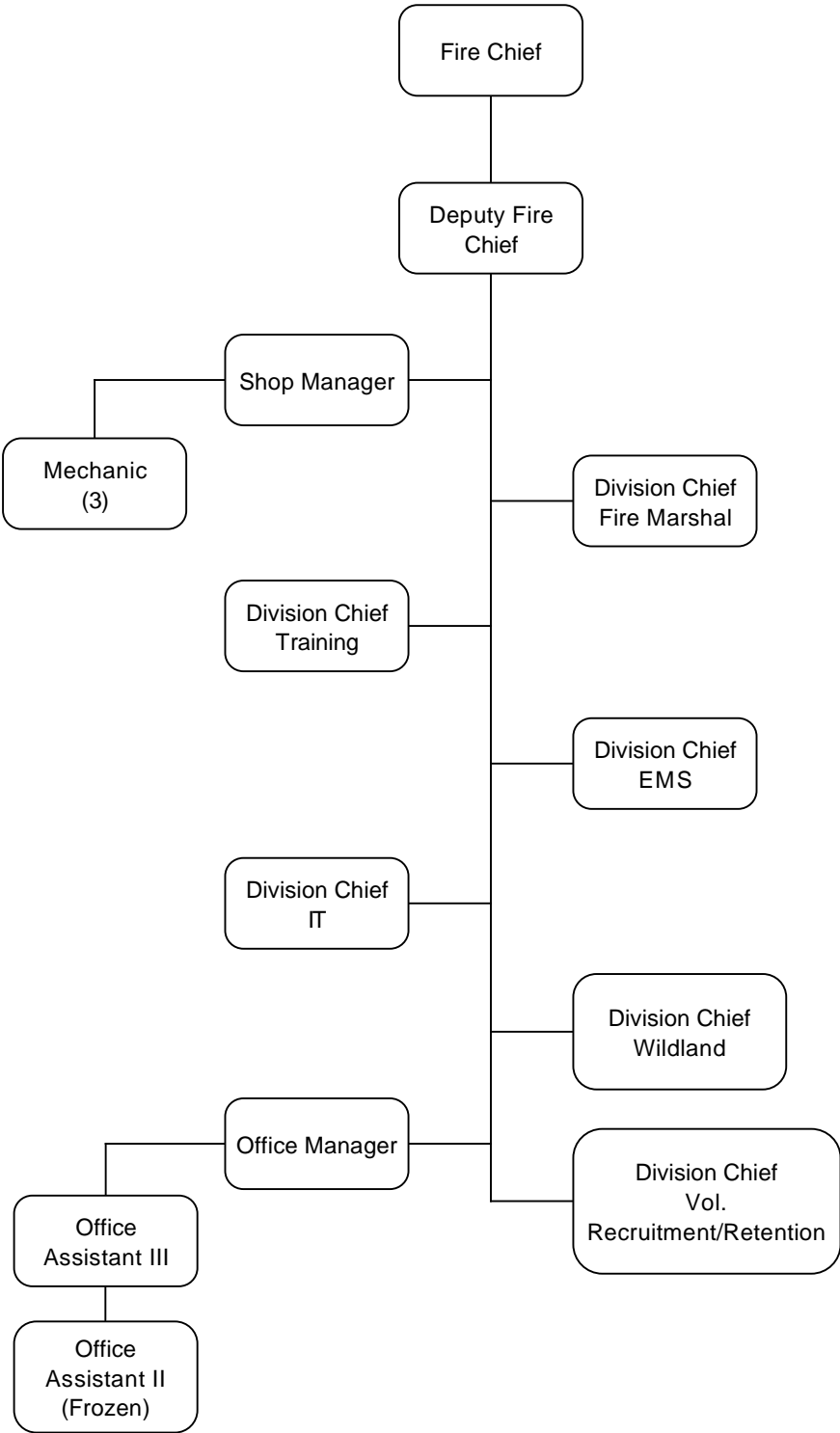
- Continue to receive GFOA's Certificate of Achievement for Excellence in Financial Reporting (highest recognition - governmental financial reporting)
- Continue to receive GFOA's Distinguished Budget Presentation Award (highest form of recognition in governmental budgeting)
- Annually – obtain an unmodified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



Performance Measures/Objectives

Performance Measures	FY2016 Actual	FY2017 Estimate	FY2018 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 Opinion	100%	100%	100%

FIRE OPERATION



EMERGENCY MEDICAL SERVICES

Department 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 14 fire districts. The FY17 actual award was \$114,047. There are strict limitations on how the money may be used.

Summary

	FY2016 Actual	FY2017 Adjusted Budget	FY2017 Actual	FY2018 Requested Budget	FY2018 Budget Change From FY2017 Actual	
					\$	%
Revenues:						
EMS Grant	\$ 100,424	114,047	114,047	97,101	(16,946)	(14.86%)
Miscellaneous	-	-	-	-	-	0.00%
Total Revenue	\$ 100,424	114,047	114,047	97,101	(16,946)	(14.86%)

Expenditures by Category:

Wages	\$ -	-	-	-	-	0.00%
Benefits	-	-	-	-	-	0.00%
Professional Services	83,766	65,028	65,028	59,487	(5,541)	(8.52%)
Other Operating	17,257	23,992	25,660	22,940	(2,720)	(10.60%)
Capital	-	18,000	3,115	-	(3,115)	(100.00%)
Total	\$ 101,023	107,020	93,803	82,427	(11,376)	(12.13%)

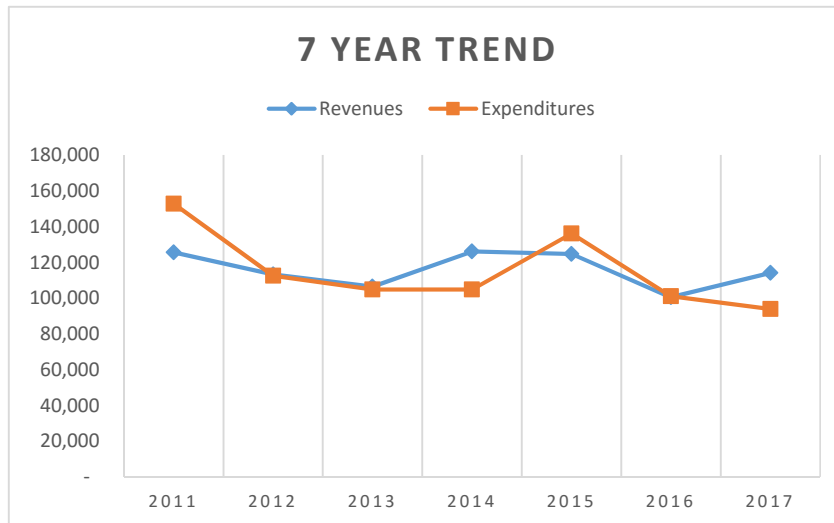
Number of Employees

N/A

N/A

N/A

N/A



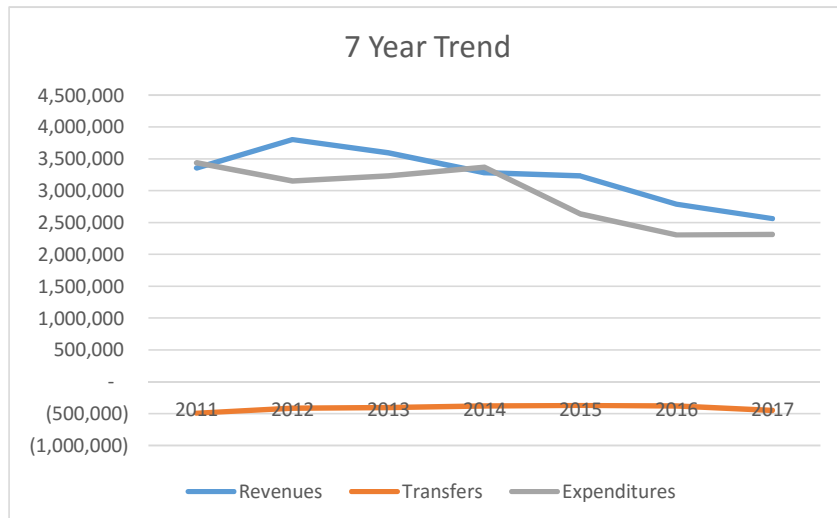
FIRE EXCISE TAX

Department Description

The County Fire Excise Tax is a ¼ 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 \$2,088,591 in FY17.

Summary

	FY2016 Actual	FY2017 Adjusted Budget	FY2017 Actual	FY2018 Requested Budget	FY2018 Budget Change From FY2017 Actual	
					\$	%
Revenues:						
GRT-Fire Excise Tax	\$ 2,629,749	2,110,738	2,088,591	2,287,881	199,290	9.54%
Charges for Services	77,766	215,484	351,478	11,000	(340,478)	(96.87%)
Intergovernmental	34,560	-	60,960	45,000	(15,960)	(26.18%)
Miscellaneous	45,805	56,969	61,321	39,000	(22,321)	(36.40%)
Total Revenue	\$ 2,787,880	2,383,191	2,562,350	2,382,881	(179,469)	(7.00%)
Transfers:						
Transfer to General Fund	\$ (379,905)	(448,551)	(448,551)	(436,916)	11,635	(2.59%)
Transfer to Grants Fund	-	-	-	-	-	0.00%
Total Transfers	\$ (379,905)	(448,551)	(448,551)	(436,916)	11,635	(2.59%)
Expenditures by Category:						
Wages	\$ 0	-	-	-	-	0.00%
Benefits	4,850	-	(853)	(15,000)	(14,147)	1,658.50%
Professional Services	1,084,432	1,399,000	1,175,320	884,925	(290,395)	(24.71%)
Other Operating	1,185,870	1,643,252	983,787	1,754,556	770,769	78.35%
Capital	29,910	223,000	152,246	621,788	469,542	308.41%
Total	\$ 2,305,062	3,265,252	2,310,500	3,246,269	935,769	40.50%
Number of Employees	N/A	N/A	N/A	N/A		



STATE FIRE FUNDS

Department 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 \$2,814,195 for the FY2017 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 fire districts operating out of twenty-three stations with 100 pieces of apparatus. Approximately 280 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.

Summary

FY2016 Actual	FY2017 Adjusted Budget	FY2017 Actual	FY2018 Requested Budget	FY2018 Budget Change From FY2017 Actual	
				\$	%

Revenues:

Miscellaneous	\$ 3,173	1,092	-	-	-	0.00%
Intergovernmental	2,616,804	2,813,103	2,739,121	1,748,652	(990,469)	(36.16%)
Total Revenue	\$ 2,619,977	2,814,195	2,739,121	1,748,652	(990,469)	(36.16%)

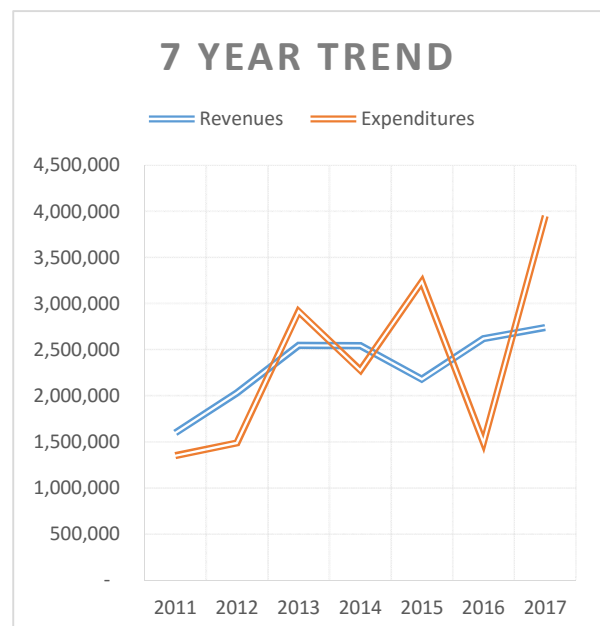
Expenditures by Category:

Wages	\$ -	-	-	-	-	0.00%
Benefits	11,795	22,650	12,929	16,500	3,571	27.62%
Professional Services	3,149	13,750	3,128	9,250	6,122	195.72%
Other Operating	1,353,493	3,407,253	2,747,075	2,141,026	(606,049)	(22.06%)
Capital	122,113	1,665,194	1,184,655	338,446	(846,209)	(71.43%)
Total	\$ 1,490,550	5,108,847	3,947,787	2,505,222	(1,442,565)	(36.54%)

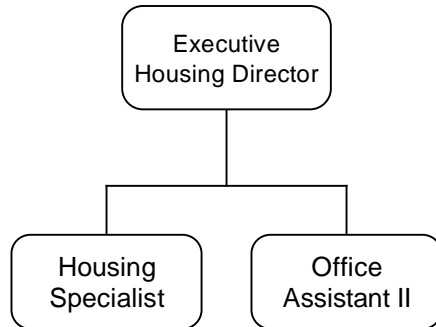
Number of Employees	N/A	N/A	N/A	N/A
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Goals/Concerns

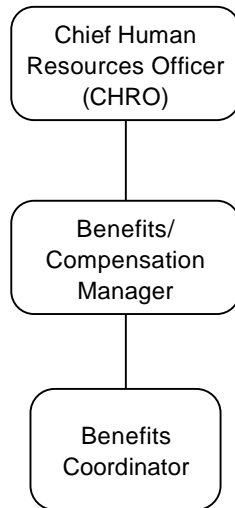
- Develop a phased plan that ensures fire personnel are responding to calls and arrive on scene within set times on high priority calls
- Recruit additional new volunteer firefighters
- Continue a nominal fee system and other incentives of proven value in supporting a volunteer fire system
- Create an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



SAN JUAN COUNTY HOUSING AUTHORITY



MAJOR MEDICAL



MAJOR MEDICAL



Fund Description

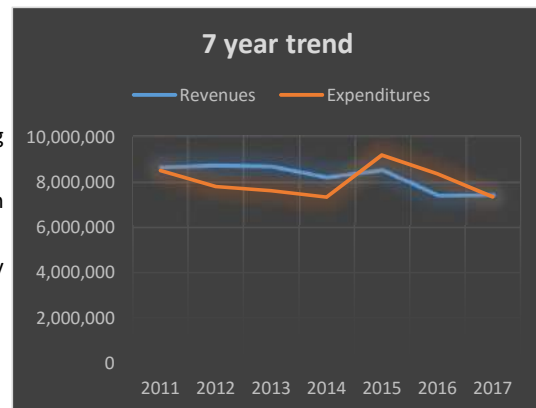
This fund is used to account for the costs of providing medical and prescription coverage for the employees of San Juan County and is managed by the Employee Benefits Division within Human Resources. The Employee Benefits Division is responsible for ensuring that employees are well informed and successfully enrolled in eligible benefits. To ensure completeness and comply with HIPAA and Privacy Act laws employee medical files are maintained separately by the Employee Benefits Division. The Employee Benefits Division is responsible for conducting annual retirement seminars as well as annual open enrollment sessions for health benefits. Current benefit enrollment options include Health Insurance (which includes telemedicine offered thru Teladoc, Prescription Management, Life Insurance and Short Term Disability), Dental and Vision Insurance. The Employee Benefits Division personnel are a liaison between employees, the third party administrator, and benefit 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 to County Employees by holding annual wellness events. These events include biometric testing for preventative care, flu, pneumonia and shingle vaccine clinics, fitness center discounts and reimbursement. San Juan County's medical plan is self-funded. The Dental and Vision plans are employee funded.

Fund Summary

	FY2016 Actual	FY2017 Adjusted Budget	FY2017 Actual	FY2018 Requested Budget	FY2018 Budget Change From FY2017 Actual	
					\$	%
Revenue:						
Health Plan	\$ 7,406,714	7,423,065	7,433,561	6,960,000	(473,561)	-6.37%
Interest	28,430	27,427	32,398	20,000	(12,398)	-38.27%
Miscellaneous	5	-	28	-	(28)	-100.00%
Total Revenues	\$ 7,435,149	7,450,492	7,465,987	6,980,000	(485,987)	-6.51%
Expenditures by Category:						
Wages	\$ 140,389	109,470	142,630	109,476	(33,154)	-23.24%
Benefits	60,276	53,325	56,047	53,119	(2,928)	-5.22%
Professional Services	276,659	278,030	273,160	275,794	2,634	0.96%
Other Operating	7,888,993	8,493,637	6,874,410	8,362,930	1,488,520	21.65%
Capital	-	-	-	-	-	0.00%
Total	\$ 8,366,317	8,934,462	7,346,247	8,801,319	1,455,072	19.81%
Number of Employees	2	2	2	2		

Goals/Concerns

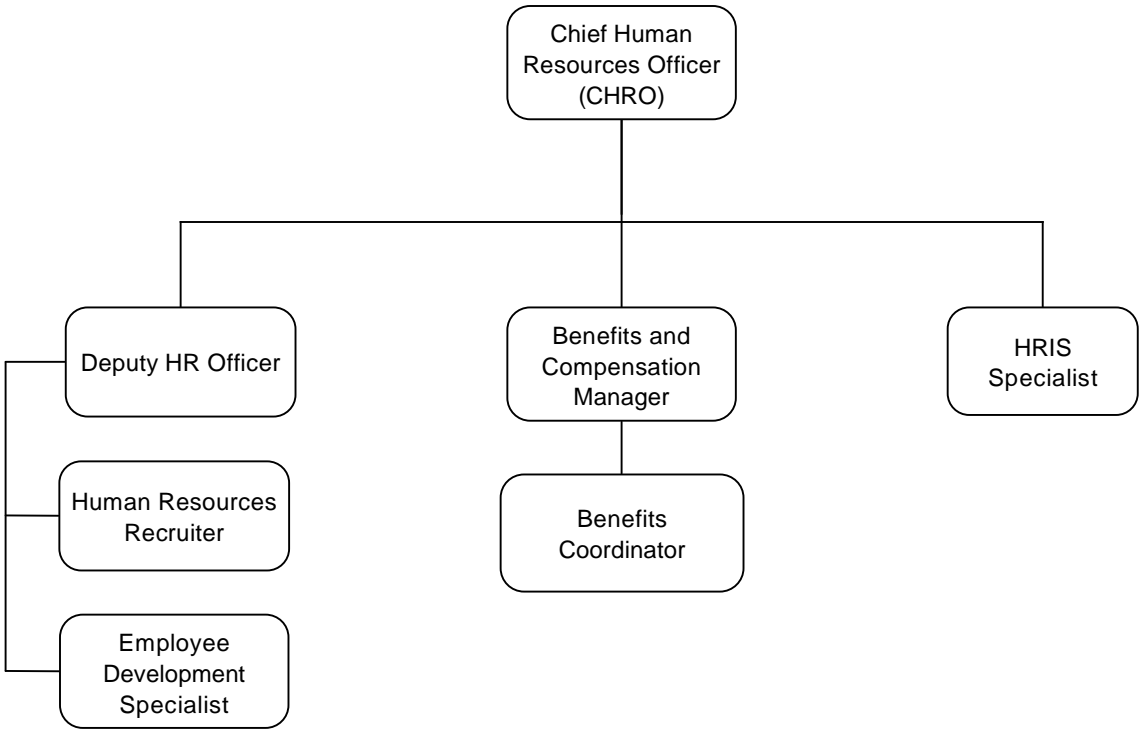
- Promote health & wellness education to employees
- Continue to analyze & research best practices & benchmarking for Health Plans
- Continue to enhance employee benefit program & offer open enrollment information meetings
- Continue to provide current benefit information in quarterly newsletter and website
- Voluntary benefit options available



Performance Measures/Objectives

Performance Measures	FY2016 Actual	FY2017 Estimate	FY2018 Budget
Provide Individual Employee Benefit Statements	100%	100%	100%
Provide Wellness Initiatives to Employees	100%	100%	100%
Provide Annual Retirement Seminary for Employees who plan to retire within 3 years	100%	100%	100%

HUMAN RESOURCES



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 innovate approaches to effectively manage and capitalize on the strengths of our employees and their ability to contribute to accomplishing our work goals.

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. Lastly, with our Benefits Administration, our goal is to ensure our employees are well informed and successfully enrolled in eligible benefits; to provide a competitive and affordable benefits package for current and potential employees; and to provide Wellness Initiatives that promotes a health workforce.

Department Summary

	FY2016 Actual	FY2017 Adjusted Budget	FY2017 Actual	FY2018 Requested Budget	FY2018 Budget Change From FY2017 Actual	
					\$	%

Expenditures by Category:

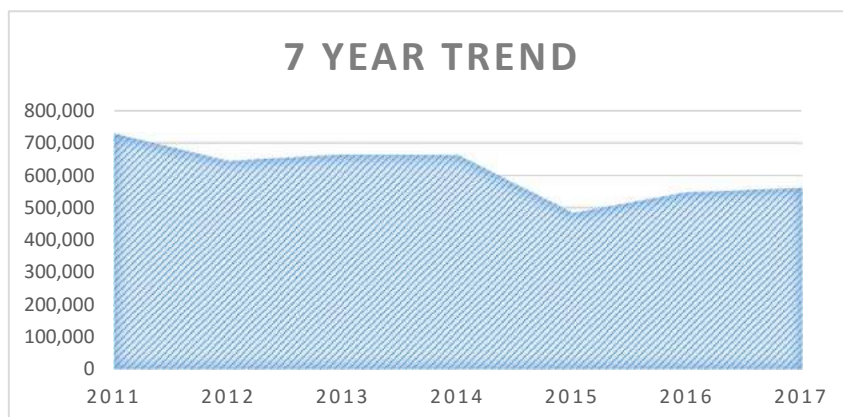
Wages	\$ 341,428	332,093	334,719	356,424	21,705	6.48%
Benefits	156,270	169,463	156,028	163,679	7,651	4.90%
Professional Services	-	-	-	500.00	500.00	100.00%
Other Operating	50,804	80,204	71,127	64,372	(6,755)	(9.50%)
Total	\$ 548,502	581,760	561,874	584,975	23,101	4.11%
Number of Employees	5	5	5	5		

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

Goals/Concerns

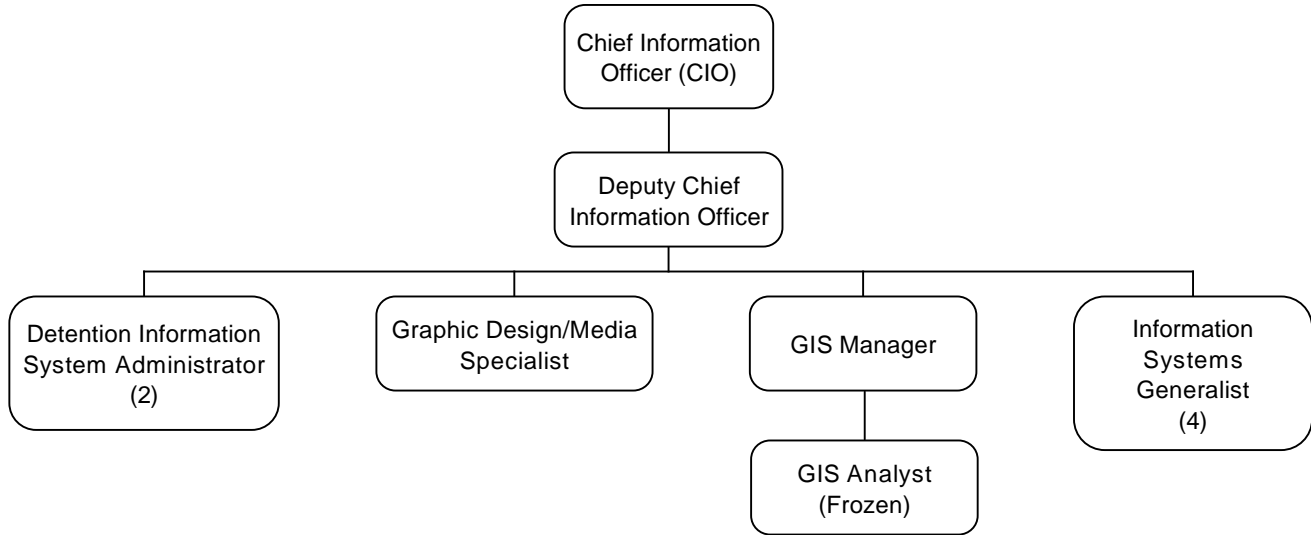
- Maintain dual role of human resources as a service department and strategic business partner
- Employer of choice; recognize value of each San Juan County Employee
- Ensure compliance of applicable Federal/State employment laws
- Recruit and retain a diverse workforce to meet the needs of the County; develop and maintain effective recruitment strategies and processes
- Raise awareness to develop employee retention plan; develop and implement leadership training for ADC
- Provide competitive and affordable benefits package; fair and equitable compensation plan
- 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
- Promote work-life harmony and wellness for our employees

HUMAN RESOURCES (CONTINUED)



Performance Measures	FY2016 Actual	FY2017 Estimate	FY2018 Budget
<i>Strategic Business Partner & Employer of Choice</i> <ul style="list-style-type: none"> ● Forecast possible retirements; strategically prepare for succession planning ● Develop employee retention strategies 	50% N/A	75% 10%	85% 25%
<i>Increase Accountability & Efficiency with HR Operations</i> <ul style="list-style-type: none"> ● Conduct audits of job descriptions for exempt & non-exempt/FLSA compliance ● Continue with planning stages for GFOA software 	50% 25%	50% 50%	100% 75%
<i>Career Development</i> <ul style="list-style-type: none"> ● Continue comprehensive in-house training program; fully utilize training library and software; develop on-line training 	25%	50%	75%
<i>Work-Life Harmony & Wellness</i> <ul style="list-style-type: none"> ● Provide & enhance annual wellness fair, retirement seminar, and salary survey 	100%	100%	100%

INFORMATION SYSTEMS



INFORMATION SYSTEMS

Department Description

The Information System 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 48 servers, and approximately 875 PC's throughout the County. IS assists County offices in utilizing the latest technologies. Technical support for hardware is comprised of workstations, laptops, servers, switches, routers, IP Phones, and UPS's. Support for software includes third party applications, and data base applications written in-house. 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 and 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 surplusing workstations, laptops, servers, and UPS's throughout County offices. IS develops, houses and maintains the County Website. IS maintains a graphic print shop for the creating and printing of various jobs including business cards, letterhead stationary, newsletters brochures and flyers as well as multiple copies of the County's Strategic Plan, Financial Reports and Bid Documents.

Department Summary

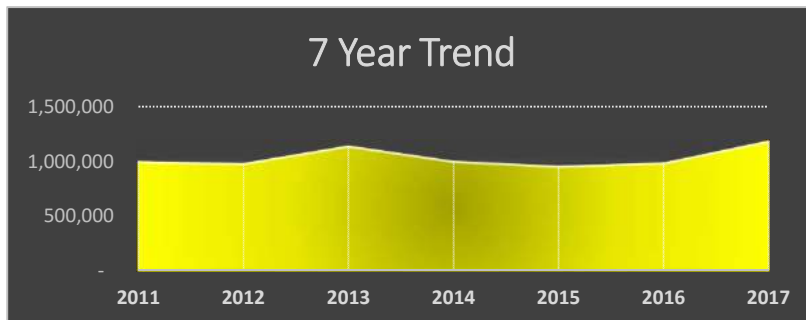
FY2016 Actual	FY2017 Adjusted Budget	FY2017 Actual	FY2018 Requested Budget	FY2018 Budget Change From FY2017 Actual	
				\$	%

Expenditures by Category:

Wages	\$	535,592	559,667	550,573	614,114	63,541	11.54%
Benefits		178,680	195,430	173,928	204,782	30,854	17.74%
Professional Services		64,473	109,506	103,778	1,528	(102,250)	(98.53%)
Other Operating		209,003	395,730	357,818	299,643	(58,175)	(16.26%)
Total	\$	987,748	1,260,333	1,186,097	1,120,067	(66,030)	(5.57%)

Number of Employees	8	8	9	9
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Note: Three additional employees are managed by IS and are reported under the Geographic Information Systems department, a division of IS.



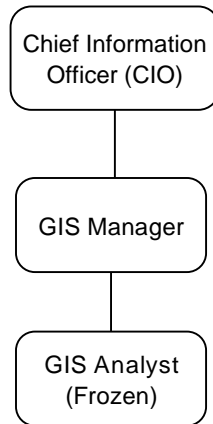
Goals/Concerns

- ADA
- Replace network equipment that is no longer supported or adequate for the expanding demands required by users
- Create Customer Service Survey
- Begin process of installing Financial/HR ERP solution

Performance Measures/Objectives

Performance Measures	FY2016 Actual	FY2017 Estimate	FY2018 Budget
Average response time for in-house equipment failures	4 Hours	2.5 Hours	1.5 Hours
Customer Service Survey for timeliness and response time	N/A	75%	75%
Computer Replacement (# of computers)	N/A	65	52

GEOGRAPHIC INFORMATION SYSTEMS



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 Geographic Information Systems (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 employee's 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 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. The GIS Department also now uploads GPS base station data to the Geoportal to assist engineers, surveyors, and the public alike, with data accuracy when utilizing Global Positioning Systems (GPS) networks for data correction.

Department Summary

FY2016 Actual	FY2017 Adjusted Budget	FY2017 Actual	FY2018 Requested Budget	FY2018 Budget Change From FY2017 Actual	
				\$	%

Expenditures by Category:

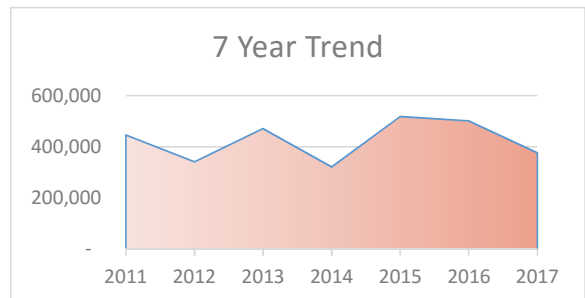
Wages	\$ 112,376	113,802	111,279	58,396	(52,883)	(47.52%)
Benefits	36,282	36,620	35,282	11,235	(24,047)	(68.16%)
Professional Services	-	-	-	-	-	0.00%
Other Operating	352,948	273,000	228,864	130,665	(98,199)	(42.91%)
Total	\$ 501,606	423,422	375,425	200,296	(175,129)	(46.65%)

Number of Employees	2	2	1	1
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Note: GIS is a division of the IS Department.

Goals/Concerns

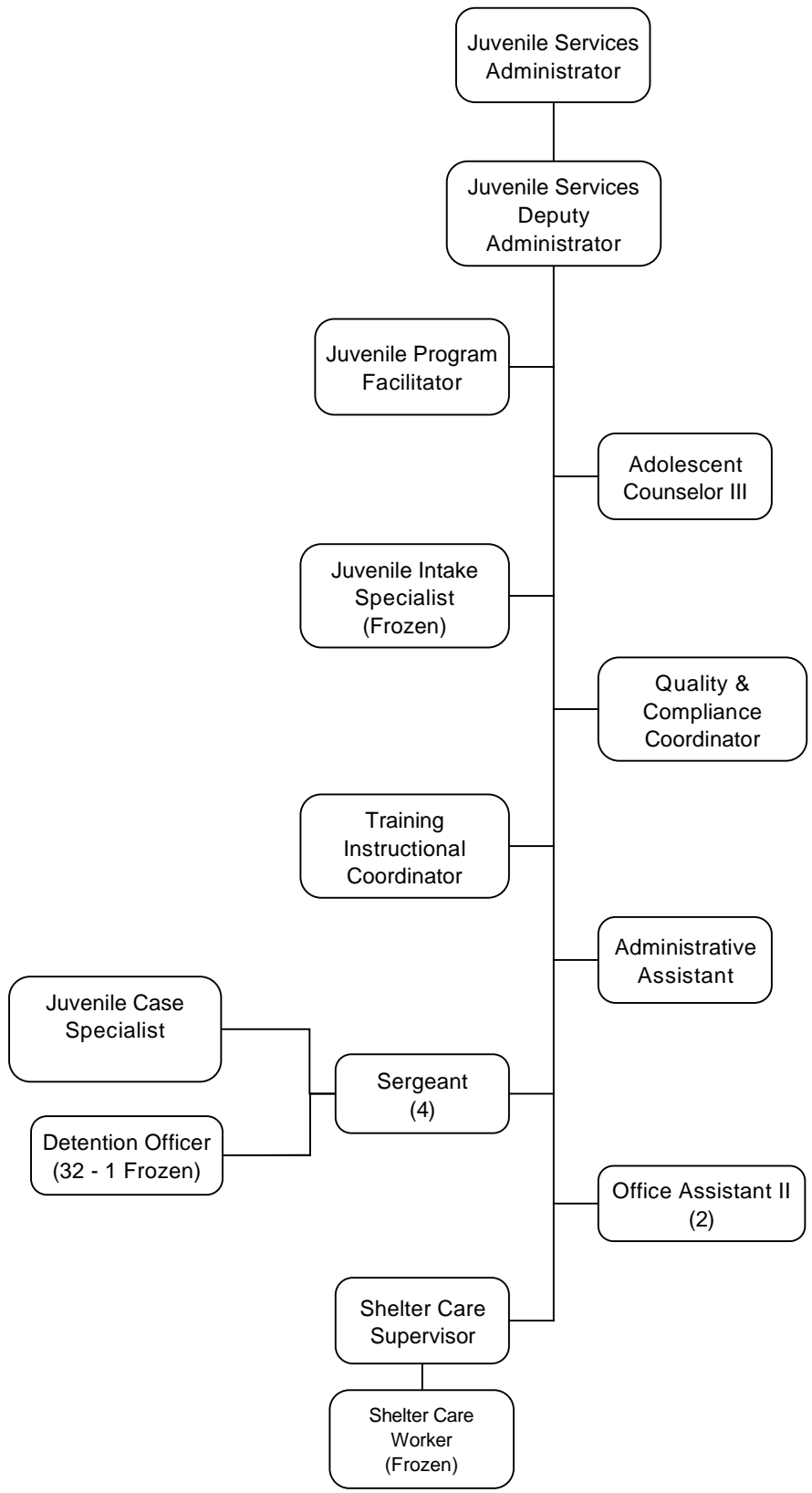
- Maintain data layers for editing and synchronization for departmental use and public consumption
- Improve upon enterprise software solutions to assist in distributing high quality mapping applications and services
- Create an Open Data site for transparency and data acquisition for the public
- Provide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



Performance Measures/Objectives

Performance Measures	FY2016 Actual	FY2017 Estimate	FY2018 Budget
Automate tasks to update data, saving approximately 10 hours/month	N/A	100%	100%
Procure and deploy two new servers, while updating online mapping solutions	N/A	N/A	100%
Expand on HTML5 mapping solution to be compliant with WCAG standards	N/A	N/A	100%

JUVENILE SERVICES



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 Juvenile Probation and Parole Office or District Judge. 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, on a warrant, 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 juvenile detention standards. San Juan County Juvenile facility also operates an assessment center for prevention and intervention, a 16-bed emergency crisis shelter, an intensive outpatient program for substance abuse, and a 16-bed residential treatment center for adolescents with substance abuse/mental health problems. The facility provides a "one-stop" location to address juvenile problems. 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.

Summary

	FY2016 Actual	FY2017 Adjusted Budget	FY2017 Actual	FY2018 Requested Budget	FY2018 Budget Change From FY2017 Actual	
					\$	%
<u>Revenue:</u>						
GRT - Juvenile	\$ 2,413,332	1,935,549	1,920,799	2,099,599	178,800	9.31%
Charges for Service	19,847	16,687	9,449	5,000	(4,449)	(47.08%)
Intergovernmental	706,719	693,884	715,896	600,000	(115,896)	(16.19%)
Miscellaneous	5,309	3,108	6,848	4,400	(2,448)	(35.75%)
Total Revenues	\$ 3,145,207	2,649,228	2,652,992	2,708,999	56,007	2.11%
<u>Transfers:</u>						
Transfer from General Fund	\$ 83,205	(845,695)	(845,694)	1,052,737	1,898,431	(224.48%)
Total Transfers	\$ 83,205	(845,695)	(845,694)	1,052,737	1,898,431	(224.48%)
<u>Expenditures by Category:</u>						
Wages	\$ 2,053,759	1,986,716	1,986,715	2,103,261	116,546	5.87%
Benefits	696,352	671,114	669,163	665,797	(3,366)	(0.50%)
Professional Services	439,763	465,760	421,697	543,030	121,333	28.77%
Other Operating	296,332	322,925	261,434	321,506	60,072	22.98%
Capital	73,883	56,907	80,117	216,254	136,137	169.92%
Total	\$ 3,560,089	3,503,422	3,419,126	3,849,848	430,722	12.60%
Number of Employees	47	47	46	46		

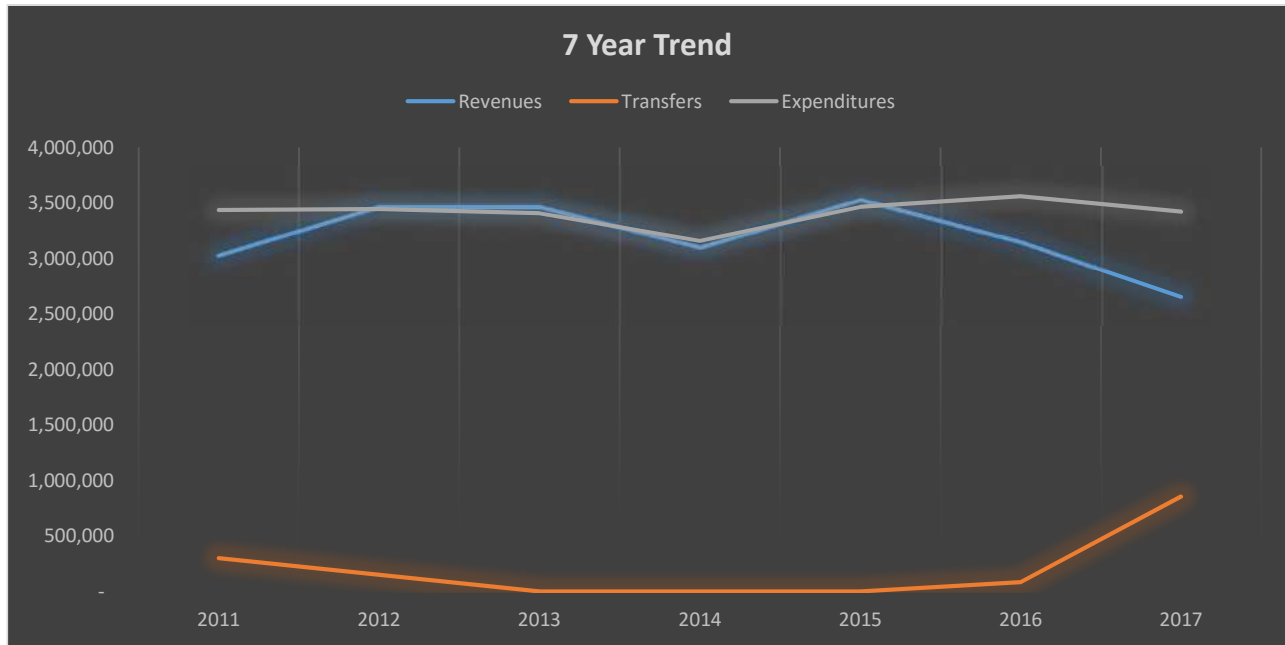
Goals/Concerns

- Maintain full staffing to ensure client rations with 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 Summit Food Services
- Continue to receive 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

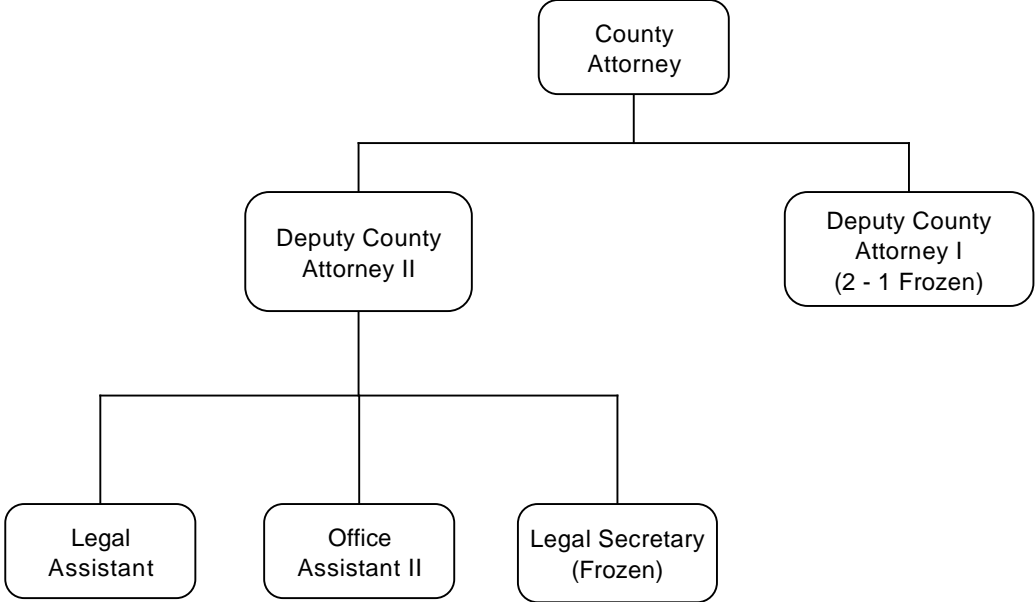
JUVENILE SERVICES (CONTINUED)

Performance Measures/Objectives

Performance Measures	FY2016 Actual	FY2017 Estimate	FY2018 Budget
Education in youth improved/earned credits/GED/higher education	N/A	N/A	50%
Retention of Staff - turnover rate decrease	N/A	N/A	50%
Maintain CYFD Contract and accepting more out of county youth	N/A	N/A	100%
Successful completion of committed youth	N/A	N/A	30%



LEGAL



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 Executive Officer 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 council 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.

Department Summary

FY2016 Actual	FY2017 Adjusted Budget	FY2017 Actual	FY2018 Requested Budget	FY2018 Budget Change From FY2017 Actual	
				\$	%

Expenditures by Category:

Wages	\$	416,754	399,818	326,380	409,968	83,588	25.61%
Benefits		109,028	131,757	102,834	134,292	31,458	30.59%
Professional Services		603	1,092	-	1,092	1,092	100.00%
Other Operating		23,448	127,016	33,811	72,642	38,831	114.85%
Total	\$	549,833	659,683	463,025	617,994	154,969	33.47%

Number of Employees		5	5	5	5
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Note: Two additional employees managed by the Legal Department are reported under Risk Management

Goals/Concerns

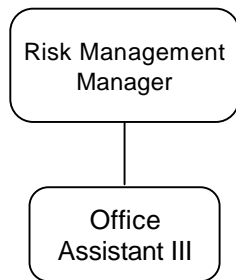
- To provide legal advice to Commissioners, Elected Officials, County Executive Officer and staff
- To serve as legal counsel to the Communications Authority, Water Commission, and Criminal Justice Training Authority
- To serve as Administrative Hearing Officer for various hearings throughout the year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



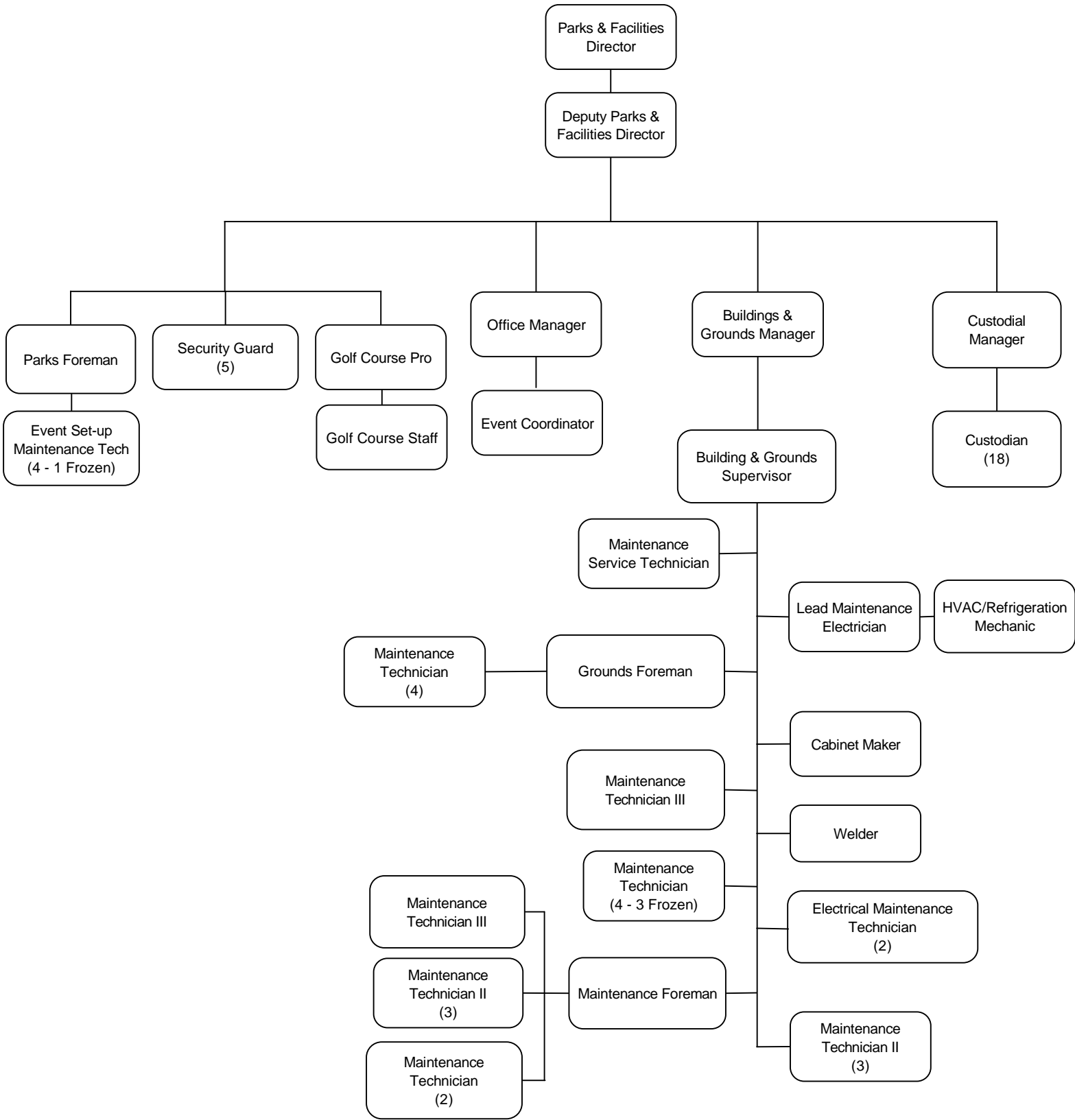
Performance Measures/Objectives

Performance Measures	FY2016 Actual	FY2017 Estimate	FY2018 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



PARKS & FACILITIES



PARKS & FACILITIES

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

FY2016 Actual	FY2017 Adjusted Budget	FY2017 Actual	FY2018 Requested Budget	FY2018 Budget Change From FY2017 Actual	
				\$	%

Expenditures by Category:

Wages	\$ 2,403,333	2,428,907	2,296,163	2,488,721	192,558	8.39%
Benefits	801,193	829,952	777,770	831,680	53,910	6.93%
Professional Services	23,382	56,350	32,480	88,900	56,420	173.71%
Other Operating	403,822	685,725	627,197	555,827	(71,370)	(11.38%)
Total	\$ 3,631,731	4,000,934	3,733,610	3,965,128	231,518	6.20%

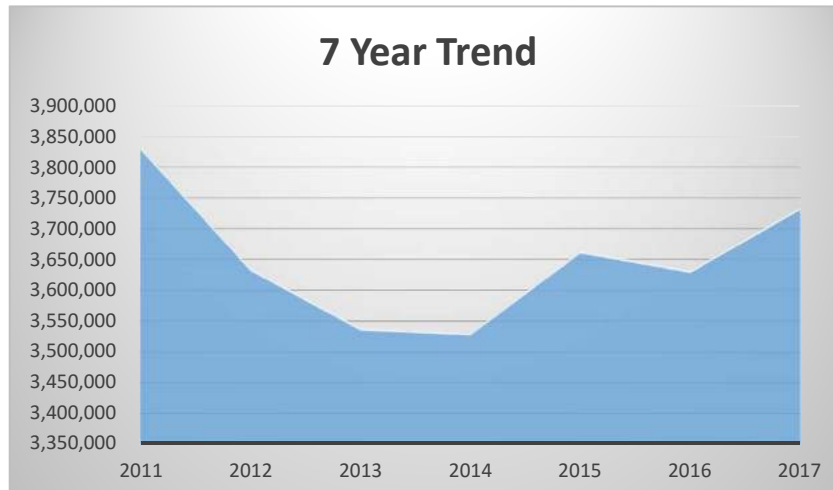
Number of Employees	58	58	58	58
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Goals/Concerns

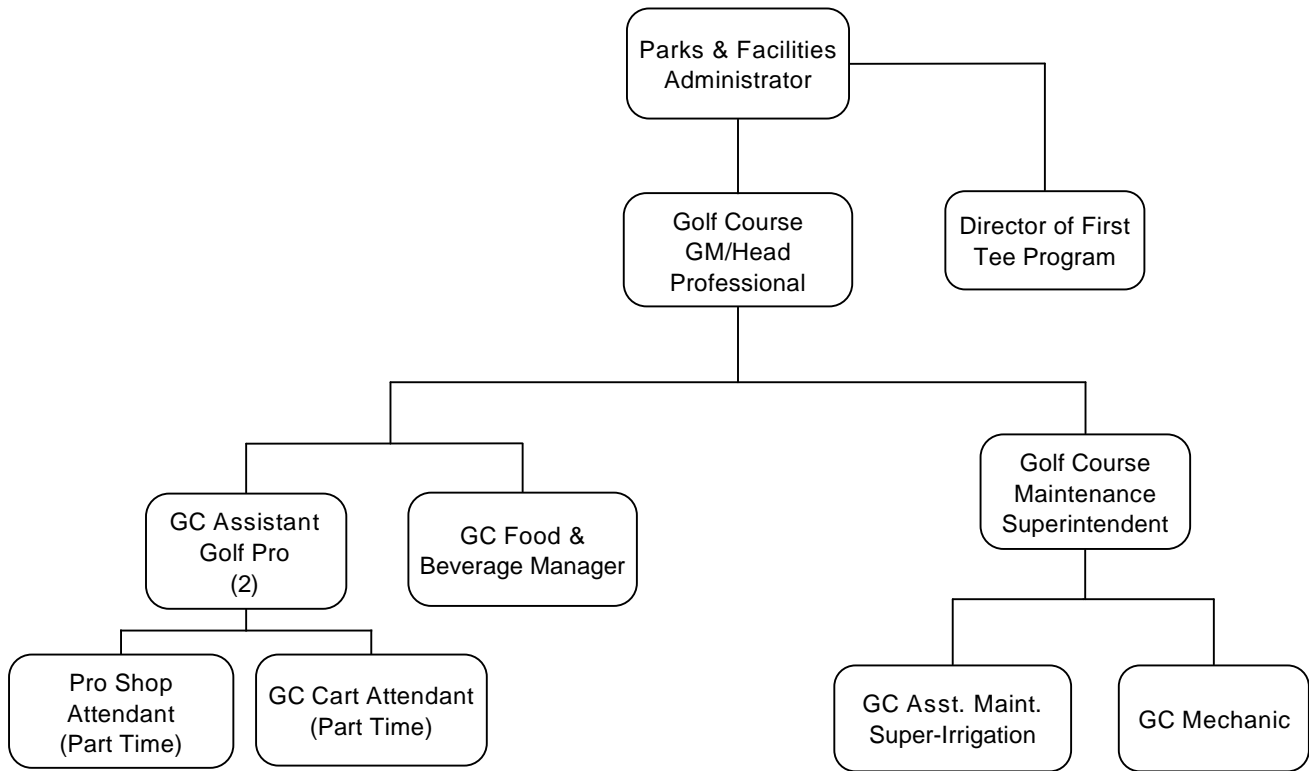
- Expand use of Social Media for Marketing and Event Notification for McGee Park
- Evaluate San Juan County's landscaping water footprint and initiate steps for reduction
- Create a marketing plan to reach out and attract more RV Rallies

Performance Measures/Objectives

Performance Measures	FY2016 Actual	FY2017 Estimate	FY2018 Budget
Events Generating Revenue	283	190	300
Non-Revenue Youth/Community Events	330	271	340
Maintenance Work Orders Receive/Completed	957	689	920
Square Footage Converted to LED Lighting	0	3105	55214



GOLF COURSE



GOLF COURSE

Department Description

The Golf Course Fund was established to account for the operations of the Riverview Golf Course in Kirtland, NM. San Juan County acquired the golf course on March 16, 2010.

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.

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.

Summary

	FY2016 Actual	FY2017 Adjusted Budget	FY2017 Actual	FY2018 Requested Budget	FY2018 Budget Change From FY2017 Actual	
					\$	%
<u>Revenues:</u>						
Charges for Services	\$ 610,061	614,900	591,375	583,000	(8,375)	(1.42%)
Miscellaneous	64,079	59,727	73,653	62,750	(10,903)	(14.80%)
Total Revenue	\$ 674,140	674,627	665,028	645,750	(19,278)	(2.90%)
<u>Transfers:</u>						
Transfer from General Fund	\$ 326,737	444,049	365,472	414,110	48,638	13.31%
TX from Capl Repl Reserve	-	-	-	-	-	0.00%
Total Transfers	\$ 326,737	444,049	365,472	414,110	48,638	13.31%
<u>Expenditures by Category:</u>						
Wages	\$ 500,477	561,282	498,980	541,220	42,240	8.47%
Benefits	128,262	144,949	144,637	140,032	(4,605)	(3.18%)
Professional Services	14,082	8,400	6,136	6,500	364	5.93%
Other Operating	391,557	404,742	358,880	388,131	29,251	8.15%
Capital	109,991	10,000	-	16,000	16,000	100.00%
Total	\$ 1,144,369	1,129,373	1,008,633	1,091,883	83,250	8.25%
Number of Employees	11	11	10	10		

GOLF COURSE (CONTINUED)



Goals/Concerns - Golf Course

- Develop a mission statement for Riverview Golf Course
- Implement policies/procedures for golf course staff and patrons
- Increase overall golf course revenue by 2% through restructured/increased fees as well as specials and tournaments
- Increase public awareness of Riverview Golf Course by using social media, e-mail blast and word of mouth advertising
- Negotiate with the local lodging industry to develop stay and play packages
- Maintain and improve the Riverview Golf Course in a manner conducive to public and management expectations as well as increase the number of rounds played
- Continue to improve all areas of the golf course including fairways, greens, cart paths, signage and tee markers
- Maintain all equipment in a proactive manner
- Use County resources to help supplement maintenance needs by using Public Works, Parks & Facilities, etc.
- Initiate an on course advertising program that will subsidize capital improvements and equipment
- Complete the renovation of the cart paths with the help of Public Works by widening paths in critical areas with road
- Add some French drains in order to remove the water off of the cart paths in several areas on the back 9

Goals/Concerns - Pro Shop

- 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
- Enhance both the recreational experience for San Juan County residents and visitors by adding hiking and biking trail

Goals/Concerns - Grill

- Increase sales by 2% over previous year
- Improve menu and customer service to attract more outside (non-golfer) traffic
- Reduce food waste and track all respective cost
- Use a steam table for catering large events and tournaments to improve service and enhance the quality of the food

GOLF COURSE (CONTINUED)

Performance Measures/Objectives

Performance Measures	FY2016	FY2017	FY2018
Increase Food and Beverage sales by 2% over previous year	\$87,345	\$88,000	\$100,000
Increase Merchandise sales by 2% over previous year	\$72,930	\$100,000	\$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
- Maintain all equipment in a proactive manner
- Use County resources to help supplement maintenance needs by using Public Works, Parks & Facilities, etc.
- Support KYA with development and maintenance of soccer fields
- Restore the edges of all bunkers and add sand as budget allows

Performance Measures/Objectives

Performance Measures	FY2016 Actual	FY2017 Estimate	FY2018 Budget
Construct/Renovate two new tee complexes	N/A	50%	100%
Install two new centrifugal pumps	N/A	N/A	100%

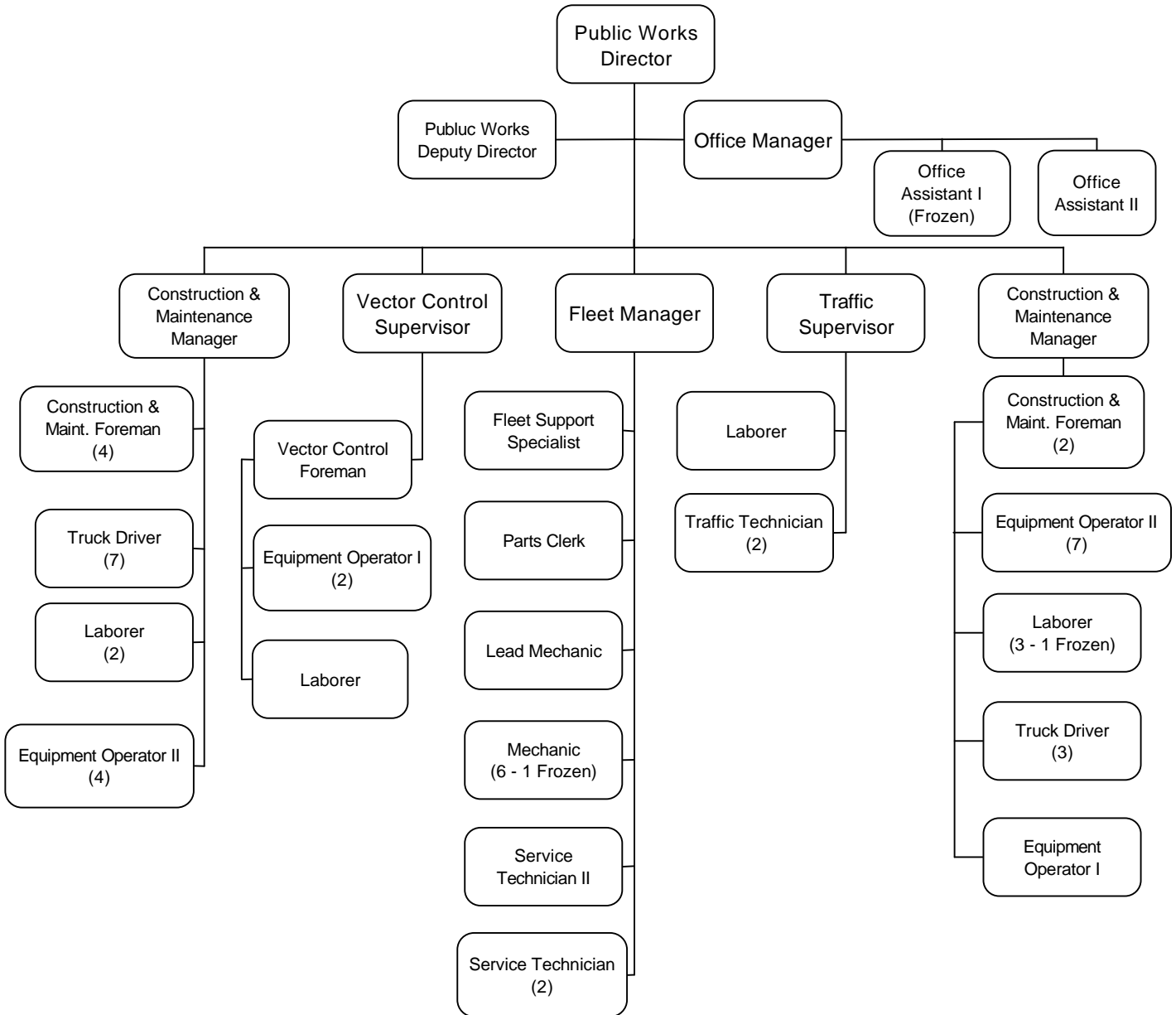
Goals/Concerns - First Tee

- To expand programs through LPGA/USGA Girls Golf, STEM programing through the high school and middle schools,
- To increase our core participants from 500 to 700 in 2017

Performance Measures/Objectives

Performance Measures	FY2016 Actual	FY2017 Estimate	FY2018 Budget
Grow the core programming numbers to over 500	450	425	700
Grow the National School Program to 11 participating schools	7	13	13

ROADS



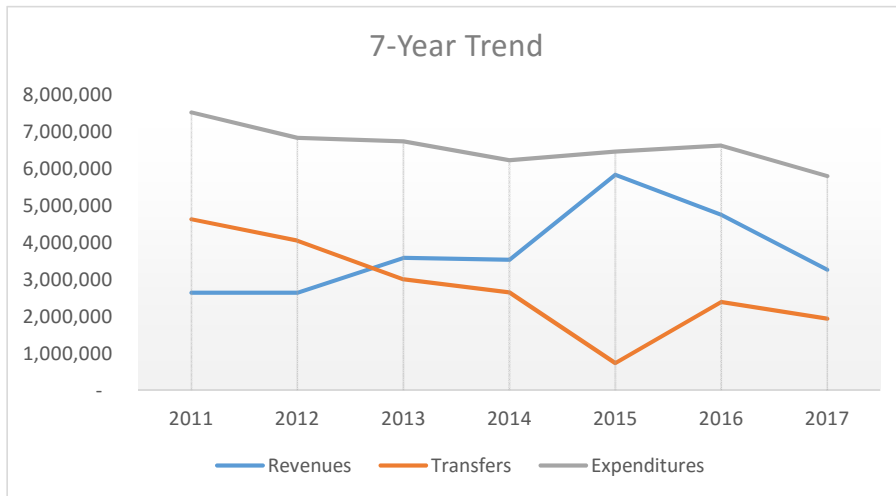
ROADS (CONTINUED)

Goals/Concerns

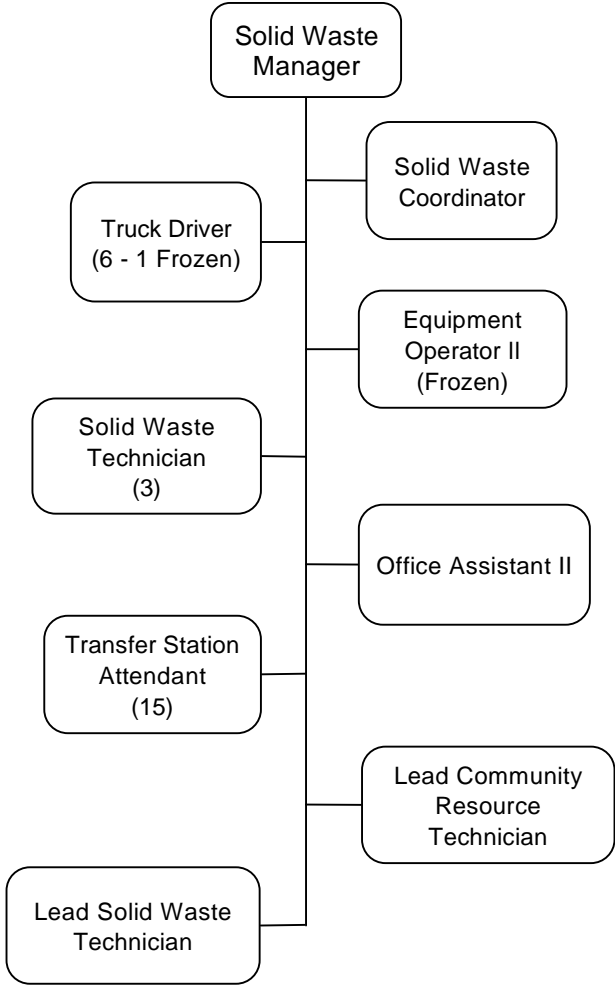
- Construct the Pinon Hills Project
- Maintain and fund a level of heavy road maintenance/construction
- Meet State requirements to receive NMDOT government road funds
- Increase the number of roads receiving asphalt preservation to >12%
- Continue working with the long-term plan for the evaluation and repair of San Juan County bridges
- Develop a manageable and fundable capital replacement program

Performance Measures/Objectives

Performance Measures	FY2016 Actual	FY2017 Estimate	FY2018 Budget
Receive New Mexico DOT Local Government Road Funds	100%	100%	100%
Paved roads receiving asphalt preservation	10%	12%	12%



SOLID WASTE



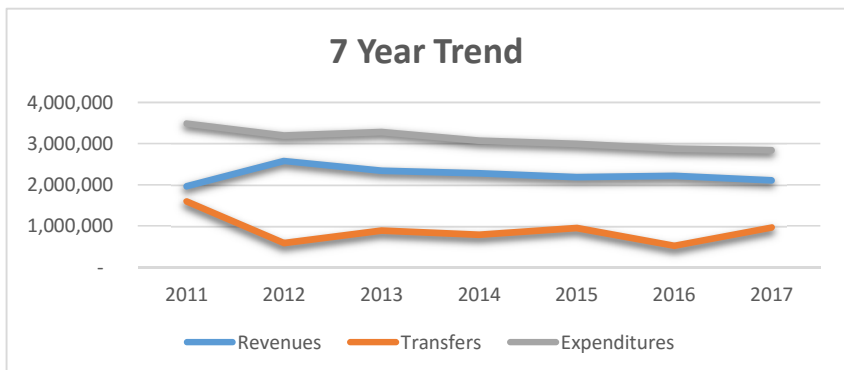
SOLID WASTE

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 2015 this division transferred 10,351 tons of solid waste to the regional landfill. The Solid Waste Division also provides community resources, with primary focus of 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.

Summary

	FY2016 Actual	FY2017 Adjusted Budget	FY2017 Actual	FY2018 Requested Budget	FY2018 Budget Change From FY2017 Actual	
					\$	%
Revenues:						
Gross Receipts Tax	\$ 1,560,311	1,260,913	1,286,110	1,357,470	71,360	5.55%
Permits/Fees	482,757	473,364	512,408	1,139,818	627,410	122.44%
Miscellaneous	876	5,907	71,786	800	(70,986)	-98.89%
Intergovernmental	173,156	288,000	237,238	288,000	50,762	21.40%
Total Revenues	\$ 2,217,100	2,028,184	2,107,542	2,786,088	678,546	32.20%
Transfers:						
Transfer from General Fund	\$ 514,484	1,027,991	964,682	-	(964,682)	-100.00%
Transfer from Capital Reserve	-	-	-	-	-	0.00%
	\$ 514,484	1,027,991	964,682	-	(964,682)	-100.00%
Expenditures by Category:						
Wages	\$ 1,169,617	1,061,928	1,037,982	1,020,948	(17,034)	-1.64%
Benefits	411,146	401,137	390,743	383,557	(7,186)	-1.84%
Professional Services	961,124	934,275	1,029,340	934,275	(95,065)	-9.24%
Other Operating	289,008	475,778	206,231	465,402	259,171	125.67%
Capital	46,879	183,757	174,379	205,777	31,398	18.01%
Total	\$ 2,877,774	3,056,875	2,838,675	3,009,959	171,284	6.03%
Number of Employees	28	28	28	28		



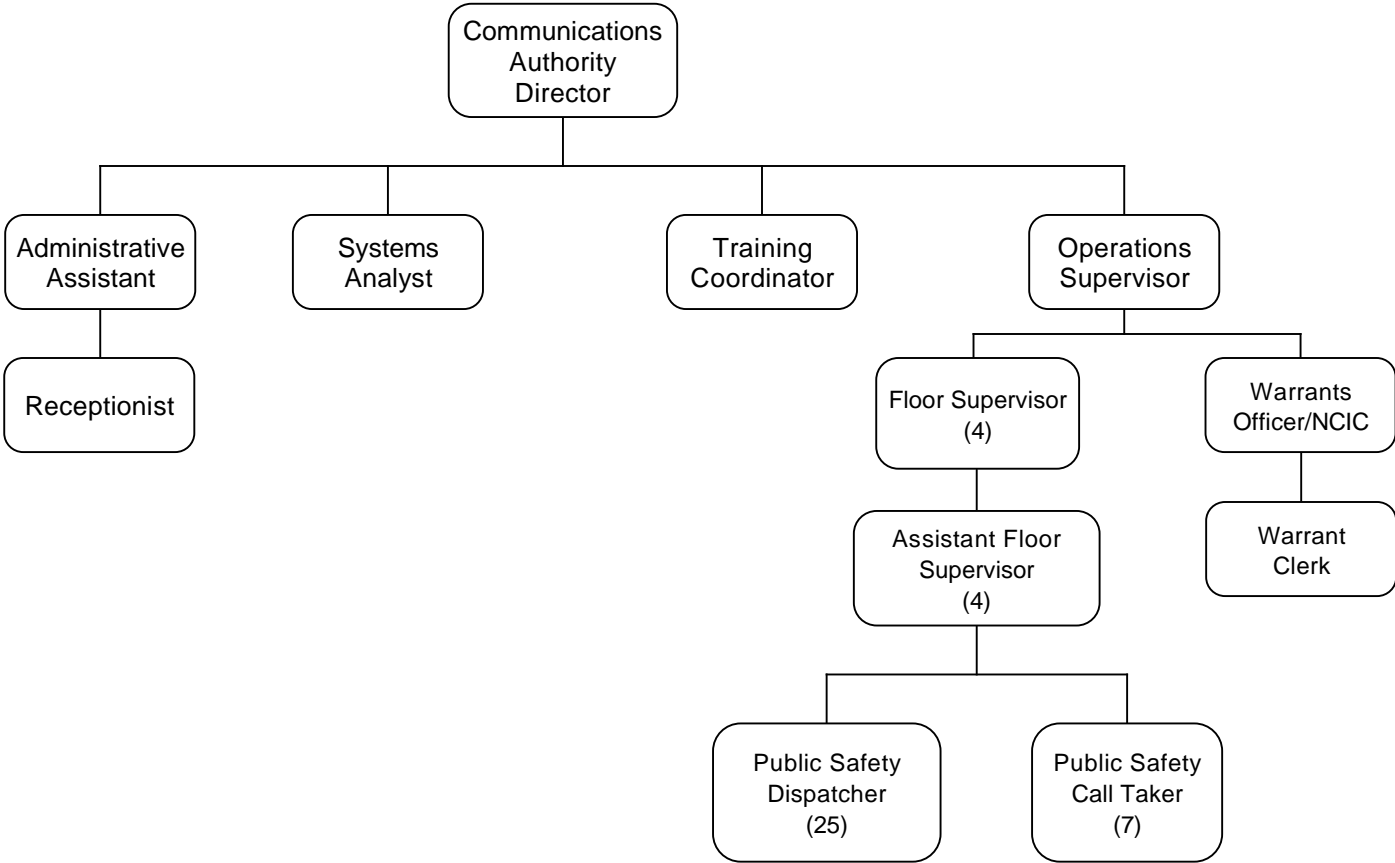
Goals/Concerns

- Increase the amount of Solid Waste that is recycled to >3%

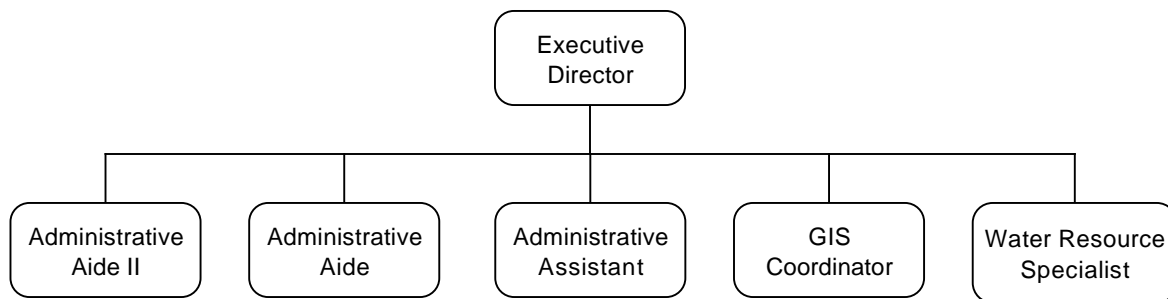
Performance Measures/Objectives

Performance Measures	FY2016 Actual	FY2017 Estimate	FY2018 Budget
Total Solid Waste that is recycled	3.0%	3.0%	3.0%

COMMUNICATIONS AUTHORITY



SAN JUAN WATER COMMISSION



CAPITAL & DEBT BUDGET



Kiwanis Park – Farmington, NM
(foursquare.com)



CAPITAL IMPROVEMENT PLANNING

Consideration of Capital Improvement on Operating Costs:

The Hospital Construction Project (\$3,672,465) accounts for approximately 17.03% of the \$21,560,025 total FY18 Capital Outlay Budget. County road improvements and road/bridge construction of (\$9,235,914) accounts for 42.84%; and 20.51% (\$4,421,105) is for capital replacement including equipment, computers, vehicles, and improvements funded by the Capital Replacement Reserve Fund. There is 9.71% (\$2,094,751) budgeted expenditures from the GRT



San Juan Regional Medical Center, Farmington, NM

Improvement Revenue Bond Series 2015B for designing, constructing, purchasing, furnishing, equipping, rehabilitating, making additions and improvements to and renovating certain County capital projects. The Fire Department has plans to renovate fire department substations including acquisition of equipment and real property, and acquiring equipment and other personal property for other projects. Finally, the remaining 9.91% (\$2,135,790) of the FY18 Capital Outlay Budget is spread throughout various funds within San Juan County for necessary capital improvements and replacements.

As part of San Juan County's Strategic Plan, the pursuit of a regionalized sewer system for the Totah Subdivision and Flora Vista Waste Water system are in the early stages of being realized. Both projects have been added to San Juan County's ICIP and are projected to start in 2019.



Flora Vista County Fire Station, Flora Vista, NM

CURRENT CAPITAL PROJECTS

EMERGENCY ROOM RENOVATIONS

Funding Source: Hospital GRT

Project Description

This Project is in relation to the San Juan Regional Medical Center's Emergency Department. The projects scope will include improvements to the main entrance, reception, security, triage, waiting, public restrooms and staff support space.

Project Progress

Design is currently in process, construction is yet to begin.

Total Budgeted Amount: \$3,672,465

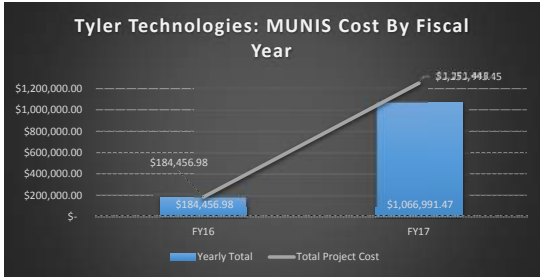
Estimated Start Date: 3/13/2017

Expended Amount: \$9,483

Estimated Completion Date: Yet to be determined

FY18	FY19	FY20	FY21	FY22
\$734,493	\$734,493	\$734,493	\$734,493	\$734,493

Started in FY17, total cost
\$9,483



TYLER TECHNOLOGIES: MUNIS

Funding Source: Capital Replacement Fund

Project Description

This project is in relation to the implementation of the new San Juan County Accounting Software, Munis, from Tyler Technologies.

Project Progress

San Juan County has successfully implemented the financial side of the software. Currently the County is in the testing phase of the Payroll side of the software.

Total Budgeted Amount: \$3,173,465

Estimated Start Date: 3/15/2016

Expended Amount: \$1,251,448

Estimated Completion Date: Fall 2018

FY18	FY19	FY20	FY21	FY22
\$961,009	\$961,008	N/A	N/A	N/A

CR 350/390 INTERSECTION

Funding Source: Road Construction Fund

Project Description

This project is in relation to the improvement of the intersection of CR350 and CR390. It consists of the earthwork, base course, plant mix, bituminous pavement, drainage culverts, guard rail, concrete curb & gutter, waterline relocation, seeding, signing & striping, traffic signals, erosion control and construction traffic control.

Project Progress

Construction is currently in process, with an estimated end date of November 2017

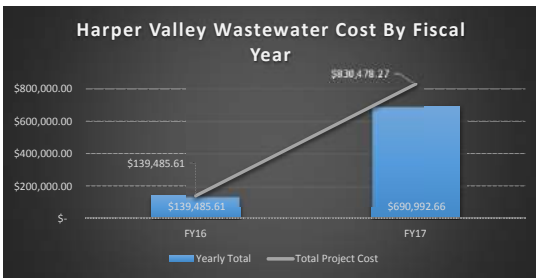
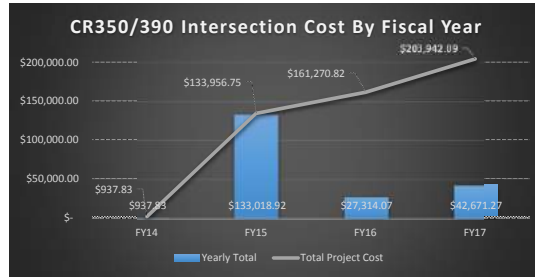
Total Budgeted Amount: \$825,000

Estimated Start Date: 6/30/2014

Expended Amount: \$203,942

Estimated Completion Date: 11/30/2017

FY18	FY19	FY20	FY21	FY22
\$621,058	N/A	N/A	N/A	N/A



HARPER VALLEY WASTEWATER

Funding Source: Intergovernmental Grand Fund

Project Description

This project is in relation to construction of a new sanitary sewer lift station, forcemain, odor control system and decommissioning the existing wastewater plant. This project allowed the 135 residences within the Harper Valley subdivision to be in compliance with EPA discharge standards by connecting to the new sewer system in Kirtland, NM thus making it possible for the decommissioning of their existing treatment plan.

Project Progress

Construction is still currently underway. The project is expexted to be completed in November 2017.

Total Budgeted Amount: \$998,281

Estimated Start Date: 1/26/2016

Expended Amount: \$830,478

Estimated Completion Date: 11/30/2017

FY18	FY19	FY20	FY21	FY22
\$167,803	N/A	N/A	N/A	N/A

CURRENT CAPITAL PROJECTS (CONTINUED)

PINON HILLS CR3900

Funding Source: Federal Grants
Capital Replacement Reserves

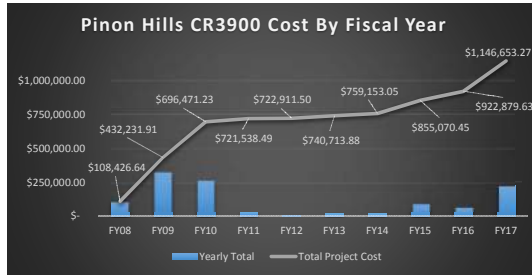
Project Description
This project is in relation to the Construction of a new roadway (1.56 miles) and widening and drainage improvements to the existing CR 3900 (0.55 miles) to connect CR 3000 and CR 390. The project is the County's portion of the Pinon Hills Boulevard extension which seeks to connect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

Project Progress
The construction timeline is currently in development.

Total Budgeted Amount: \$8,388,000
Expended Amount: \$1,146,653

Estimated Start Date: 3/12/2008
Estimated Completion Date: Unknown

FY18	FY19	FY20	FY21	FY22
\$1,448,269	\$1,448,269	\$1,448,269	\$1,448,269	\$1,448,269



Started in FY17, total cost
\$41,546

WEST HAMMOND FIRE

Funding Source: Capital Replacement Reserve

Project Description
This project is in relation to the construction of a new 5,140 sq. ft. fire station to meet the emergency response needs of the Lee Acres/West Hammond area of San Juan County. The station consists of 3 apparatus bays, training room, a living quarters with 4 bedrooms, kitchen, and restrooms.

Project Progress
The Fire Station is currently in construction, it is expected to be completed in April of 2018.

Total Budgeted Amount: \$1,000,000
Expended Amount: \$41,546

Estimated Start Date: 12/13/2016
Estimated Completion Date: 4/1/2018

FY18	FY19	FY20	FY21	FY22
\$958,454	N/A	N/A	N/A	N/A

ADMIN HVAC

Funding Source: Capital Replacement Reserve

Project Description
This project is in relation to the installation of a new HVAC system in the San Juan County administrative building.

Project Progress

Total Budgeted Amount: \$500,000
Expended Amount: \$287,856

Estimated Start Date: 11/15/2016
Estimated Completion Date: Fall 2017

FY18	FY19	FY20	FY21	FY22
\$212,144	N/A	N/A	N/A	N/A

Started in FY17, total cost
\$287,856

Started in FY17, total cost
\$124,244

KIRTLAND WALK PATH

Funding Source: Intergovernmental Grand 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
The construction process is scheduled to begin in the Summer of 2018.

Total Budgeted Amount: \$1,000,000
Expended Amount: \$124,244

Estimated Start Date: 12/28/2016
Estimated Completion Date: Summer 2018

FY18	FY19	FY20	FY21	FY22
\$875,756	N/A	N/A	N/A	N/A

CURRENT CAPITAL PROJECTS (CONTINUED)

BLANCO FIRE

Funding Source: Capital Replacement Reserve

Project Description

This project is in relation to a 2,116 sq. ft. renovation of the existing training room/kitchen to include ADA compliant restrooms, bunker gear laundry area, new kitchen, office, new finishes in dayroom/training room and mechanical, electrical and plumbing upgrades. These upgrades will correct ADA accessibility deficiencies and provide improved training / community meeting space.

Started in FY17, total cost
\$31,710

Project Progress

Total Budgeted Amount: \$250,000
Expended Amount: \$31,710

Estimated Start Date: 8/3/2017
Estimated Completion Date: 11/30/2017

FY18	FY19	FY20	FY21	FY22
\$218,290	N/A	N/A	N/A	N/A

SULLIVAN FIRE

Funding Source: Capital Replacement Reserve

Project Description

This project is in relation to the installation of a new HVAC system in the San Juan

Project Progress

Total Budgeted Amount: \$250,000
Expended Amount: \$43,427

Estimated Start Date: 8/3/2017
Estimated Completion Date: 11/30/2017

Started in FY17, total cost
\$43,427

FY18	FY19	FY20	FY21	FY22
\$206,573	N/A	N/A	N/A	N/A

BRIDGE 8130

Funding Source: Special Revenue Fund

Project Description

This project is in relation to the replacement of the existing bridge crossing the San Juan River on CR 5500 in Lee Acres.

Project Progress

Project is currently pending a design contract, and construction is estimated to begin in 2019.

Started in FY17, total cost
\$117,519

Total Budgeted Amount: \$5,000,000
Expended Amount: \$117,519

Estimated Start Date: 8/3/2017
Estimated Completion Date: Summer 2019

FY18	FY19	FY20	FY21	FY22
\$2,441,241	\$2,441,240	N/A	N/A	N/A



San Juan County Infrastructure Capital Improvement Plan (FY 2019-2023)

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 was garnered from two sources; citizen input via public hearings and staff's five year strategic budget forecasting plan.

Capital Requests	Year	Total Project Cost	Funding in Place	Request Amount	Project Rank
Bridge Improvement CR 5500 - Bridge # 8130 - Design	2019	\$ 500,000	\$ 500,000	\$ -	1
CR 3900 (Pinon Hills Extension Phase 3) - Final Design and R/W Acquisition	2019	\$ 800,000	\$ -	\$ 800,000	2
Flora Vista Wastewater System (Phase 1)	2019	\$ 9,100,000	\$ -	\$ 9,100,000	3
Totah Subdivision Water and Wastewater System Improvements	2019	\$ 3,500,000	\$ -	\$ 3,500,000	4
County Road Improvements- 2019	2019	\$ 1,000,000	\$ -	\$ 1,000,000	5
Senior Citizen Center Facility Improvements and Vehicles- Lower Valley & Blanco	2019	\$ 100,000	\$ -	\$ 100,000	
Navajo Nation Critical Public Infrastructure Plan	2019	\$ 200,000	\$ -	\$ 200,000	
Bridge Improvement CR 5500 - Bridge # 8130 - Construction	2020	\$ 4,500,000	4,500,000	\$ -	
Jackson Lake Ditch Improvement Project	2020	\$ 450,000	\$ -	\$ 450,000	
Lee Acres Wastewater System (Phase 1)	2020	\$ 6,500,000	\$ -	\$ 6,500,000	
County Road Improvements- 2020	2020	\$ 1,000,000	\$ -	\$ 1,000,000	
CR 3900 (Pinon Hills Extension Phase 3) - Construction	2021	\$ 12,000,000	\$ -	\$ 12,000,000	
Bridge Improvement- CR 6675 Bridge # 5722	2021	\$ 800,000	\$ -	\$ 800,000	
Bridge Improvement CR 3500 - Bridge # 8111 - Design	2021	\$ 150,000	\$ -	\$ 150,000	
County Road Improvements- 2021	2021	\$ 1,000,000	\$ -	\$ 1,000,000	
Bridge Improvement CR 3500 - Bridge # 8111 - Construction	2022	\$ 1,300,000	\$ -	\$ 1,300,000	
County Road Improvements- 2022	2022	\$ 1,000,000	\$ -	\$ 1,000,000	
Bike Path from Farmington to Aztec	2022	\$ 500,000	\$ -	\$ 500,000	
Community Mental Health Facility	2023	\$ 5,000,000	\$ -	\$ 5,000,000	
County Road Improvements- 2023	2023	\$ 1,000,000	\$ -	\$ 1,000,000	
Adult & Juvenile Detention Center Renewable Energy Project	2023	\$ 3,600,000	\$ -	\$ 3,600,000	

Jack L. Fortner
Chairman

Margaret McDaniel
Chairman Pro Tem

John T. Beckstead
Member

Wallace Charley
Member

Jim Crowley
Member



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Aztec, New Mexico 87410-2432
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www.sjcounty.net

Mr. Kim J. Carpenter
County Executive Officer

COUNTY OF SAN JUAN

Resolution No. 17-18-01

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. 16-17-07

PASSED, APPROVED, and ADOPTED by the governing body at its meeting of July 25, 2017.

San Juan County Commission

By: Jack L. Fortner
Jack L. Fortner, Chairman

ATTEST:

Tanya Shelby, by Alyssa Rubin, Chief Deputy Clerk
Tanya Shelby, County Clerk

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 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.

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

<u>Moody’s</u>	<u>Standard & Poor’s*</u>	<u>Definition</u>
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.

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



County Gross Receipts Tax Revenue Bonds				
<u>Description</u>	<u>Issue Date</u>	<u>Original Amount</u>	<u>Moody's Rating</u>	<u>S&P Rating</u>
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 will be utilizing \$6.2 M 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.

Outstanding Debt Obligations - The following table represents the bonds and loans outstanding as of June 30, 2017 and the required principal and interest payments budgeted for FY18:

Debt Obligation	Principal Outstanding	Current Principal	Due Date	Interest
NMFA Loan 2017	\$10,925,000	805,000	6/01/2018	\$529,800
NMFA Loan 2012	5,500,000	881,250	6/01/2018	108,873
GRT Revenue Bonds Series 2015A	13,645,000	1,295,000	6/15/2018	669,300
GRT Revenue Bonds Series 2015B	17,490,000	210,000	6/15/2018	766,413
	<u>\$47,560,000</u>	<u>3,191,250</u>		<u>\$2,074,386</u>

Pledged Revenue – San Juan County has pledged future revenues from gross receipts tax 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 3.0833% if all local options were imposed. Pledged revenue is reported from actual cash receipts by fiscal year. The next chart displays the pledged revenue coverage for each type of bond issue for the last five fiscal years:



	Fiscal Year				
	2013	2014	2015	2016	2017
Gross Receipts Tax Revenue Bonds - Hospital Expansion					
Pledged Revenue - Local Hospital GRT 1/8th of 1% (3)	\$ 4,689,137	\$ -	\$ -	\$ -	\$ -
Debt Service					
Principal	\$ 2,200,000	\$ -	\$ -	\$ -	\$ -
Interest	\$ 163,300	\$ -	\$ -	\$ -	\$ -
Coverage	1.98	-	-	-	-
Gross Receipts Tax Revenue Bonds/Loan - Adult/Juvenile Facilities					
Administration/Sheriff Buildings					
D.A.'s Office/Crime Investigative Facility					
NMFA Loan 2731-PP					
Pledged Revenue - County GRT 1st and 3rd 1/8th of 1%	\$ 9,384,452	\$ 9,138,804	\$ 12,000,790	\$ 17,066,434	\$ 14,741,537
Debt Service					
Principal	\$ 2,615,000	\$ 2,715,000	\$ 2,785,000	\$ 3,050,000	\$ 3,415,000
Interest	\$ 1,822,209	\$ 1,742,481	\$ 1,222,202	\$ 2,570,269	\$ 1,998,707
Reserve Fund	\$ 297,500	\$ 297,500	\$ 272,708	\$ -	\$ -
Coverage	1.98	1.92	2.80	3.04	2.72

Notes:

Pledged revenue is reported from actual cash receipts. Details regarding the County's outstanding debt can be found in the notes to the financial statements.

Gross Receipts Tax: The gross receipts tax is a tax on persons engaged in business in New Mexico for both tangibles and services. The county portion is determined by the County Commission. The county rate can go as high as 2.375%.

Gasoline Tax and Motor Vehicle Tax: A tax on gasoline received in New Mexico is imposed at a rate of seventeen cents per gallon, imposed on registered distributors of gasoline in New Mexico and at the time the gasoline is received by a registered distributor. A tax on special fuels sold in New Mexico for use in any motor vehicle is imposed as a toll for the use of highways at a rate of eighteen cents per gallon, imposed at the time of sale to the user by the dealer of special fuels.

(1) Environmental Revenue Bond Series 2000 was paid in full June 15, 2010.

(2) NMFA Loan 2731-PP was used for an advance refunding of the Series 2004 Gasoline Tax/Motor Vehicle Revenue Bond Series and a current refunding of the Series 2002 Gasoline Tax/Motor Vehicle Revenue Bonds, effective May, 2012.

(3) The Hospital Gross Receipts Tax Series 2004 was paid off on April 1, 2013.

(4) NMFA Loan 3669-PP was used for an advance refunding of the Series 2008 GRT Revenue Bond Series.



Legal Debt Margin - The State of New Mexico Constitution limits the amount of general obligation indebtedness for a county to 4% of the county’s assessed valuation. The following chart illustrates the assessed value of property for the last five fiscal years, along with the debt limit of 4% set by the State of New Mexico 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 \$11.8 million in revenues annually.

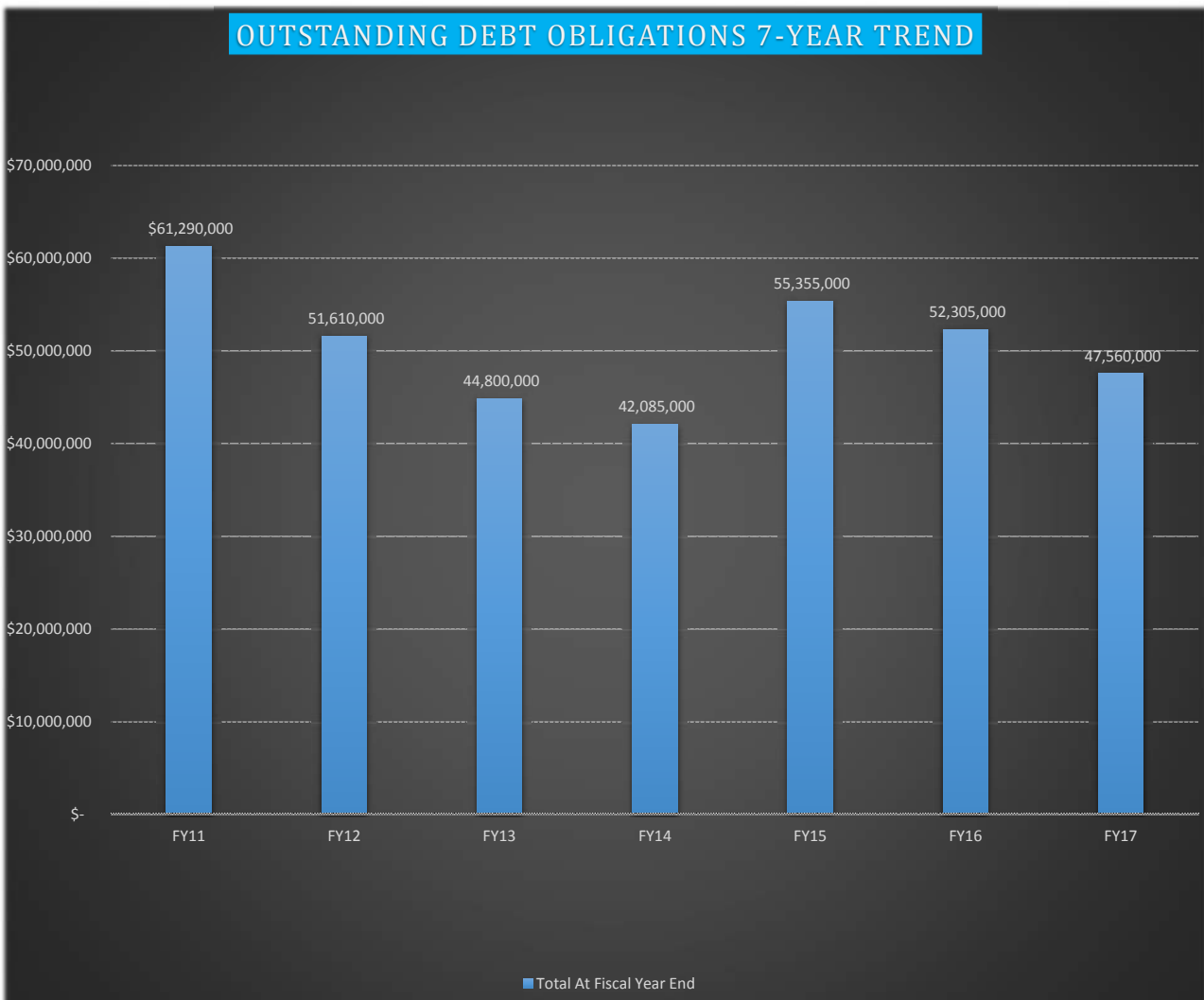
Fiscal Year	2013	2014	2015	2016	2017
Assessed Value of Property	\$ 3,653,470,195	\$ 3,699,760,378	\$ 3,971,520,476	\$ 3,633,984,075	\$ 3,540,376,687
Debt Limit, 4% of Assessed Value	146,138,808	147,990,415	158,860,819	145,359,363	141,615,067
Total net debt applicable to limit	-	-	-	-	-
Legal debt margin	146,138,808	147,990,415	158,860,819	145,359,363	141,615,067
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							
	FY11	FY12	FY13	FY14	FY15	FY16	FY17
NMFA LOAN 2017	\$ -	-	-	-	-	-	10,925,000
GRT Revenue Bond Series 2015A	-	-	-	-	16,055,000	14,895,000	13,645,000
GRT Revenue Bond Series 2015B	-	-	-	-	17,840,000	17,695,000	17,490,000
NMFA Loan 2012	-	8,925,000	8,370,000	7,800,000	7,240,000	6,375,000	5,500,000
GRT Revenue Bond Series 2008	16,895,000	16,680,000	15,895,000	15,075,000	14,220,000	13,340,000	-
GRT Revenue Bond Series 2005	24,065,000	21,810,000	20,535,000	19,210,000	-	-	-
Hospital GRT Revenue Bond Series 2004	9,295,000	4,195,000	-	-	-	-	-
Gas Tax Bonds 2004	5,125,000	-	-	-	-	-	-
GRT Bonds Series 2001A	225,000	-	-	-	-	-	-
GRT Bonds Series 2001B	220,000	-	-	-	-	-	-
Gas Tax Bonds 2002	5,145,000	-	-	-	-	-	-
GRT Bond 1997	320,000	-	-	-	-	-	-
Total	\$ 61,290,000	51,610,000	44,800,000	42,085,000	55,355,000	52,305,000	47,560,000



SCHEDULES & SUMMARIES



Chokecherry Canyon



Jack Fortner
Chairman
Margaret McDaniel
Chairman Pro Tem
Wallace Charley
Member
Jim Crowley
Member
John Beckstead
Member



100 South Oliver Drive
Aztec, New Mexico 87410-2432
Phone: (505) 334-9481 Fax: (505) 334-3168
www.sjcounty.net

Mr. Kim J. Carpenter
County Executive Officer

**STATE OF NEW MEXICO
SAN JUAN COUNTY
RESOLUTION NUMBER 17-18-08**

FISCAL YEAR 2018 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 2018, 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 2018

NOW, THEREFORE, BE IT RESOLVED, that the following restrictions are placed on the final budget for Fiscal Year 2018:

1. All funds appropriated in the FY2018 final budget are subject to all existing and approved County policies and regulations as of July 1, 2017.
2. Transfers from one budgeted line item to another shall not be made without the prior approval of the Board.

THEREFORE, BE IT FURTHER RESOLVED, that the Board of County Commissioners of San Juan County, State of New Mexico adopts the FY2018 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 25TH DAY OF JULY, 2017.

ATTEST:

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


Tanya Shelby
TANYA SHELBY, COUNTY CLERK

Jack L. Fortner
JACK L. FORTNER, CHAIRMAN

Alysa Kuhn, Chief Deputy Clerk

Building a Stronger Community

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

County/Municipality:
SAN JUAN COUNTY

Fiscal Year

2017-2018

Mill Rate - 8.5

(A) PROPERTY TAX CATEGORY	(B) ACCOUNT NUMBER	(C) VALUATIONS	(D) OPERATING TAX RATE	(E) TOTAL PRODUCTION	3/12 Required Reserves	\$	7,415,428
RESIDENTIAL	310-1500	\$ 1,449,992,550	0.006529	\$ 9,467,001	Balance Over/(Under)		
NON-RESIDENTIAL	310-1500	1,713,126,636	0.00850	14,561,576	Required Reserves	\$	61,315
OIL & GAS PRODUCTION	320-2100	350,503,791	0.00850	2,979,282	Budget @ 8.5 MILS		
OIL & GAS EQUIPMENT	320-2110	71,659,291	0.00850	609,104			
TOTAL VALUATION		\$ 3,585,282,268	TOTAL PRODUCTION	\$ 27,616,963			

(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	101	\$ 13,571,626	40,487,250	(16,920,420)	29,661,713	7,476,743	7,415,428
APPRAISAL FEE FUND	101	203	1,006,210	603,500	-	975,371	634,339	
ROAD FUND	102	204	634,416	3,182,758	3,850,870	7,078,194	589,850	589,850
HEALTH CARE ASSISTANCE FUND	103	220	4,888,526	5,736,197	(58,424)	6,384,394	4,181,905	
RISK MANAGEMENT FUND	104	299	1,002,007	1,002,007	3,650,093	3,708,098	1,000,002	
MAJOR MEDICAL FUND (group insurance)	105	299	3,660,108	6,980,000	-	8,801,319	1,838,789	
CORRECTIONS FUND	201	201/226	405	6,020,272	10,222,474	16,243,151	-	
ENVIRONMENTAL - SOLID WASTE	202	202	233,953	2,786,088	-	3,009,959	10,082	
COMMUNICATIONS / EMS GRT FUND	204	299	8,831,160	5,926,570	(7,670,890)	-	7,086,840	
AMBULANCE FUND	205	299	502,541	2,000	2,795,254	2,799,794	500,001	
EMERGENCY MEDICAL SERVICES FUND	206	206	36,666	97,101	-	82,427	51,340	
COMMUNICATIONS AUTHORITY	207	207	500,000	500,000	4,669,164	4,692,664	500,000	
FARM & RANGE FUND	208	208	59,409	16,193	-	20,000	55,602	
STATE FIRE FUNDS	209	209	1,095,386	1,748,652	-	2,505,222	338,816	
HOSPITAL GRT	210	221	-	362,206	(362,206)	-	-	
LAW ENFORCEMENT PROTECTION FUND	211	211	11,862	85,200	-	97,062	-	
CRIMINAL JUSTICE TRAINING AUTHORITY	212	299	135,827	215,800	-	254,791	96,836	
GOLF COURSE FUND	216	299	16,023	645,750	430,110	1,091,883	-	
RECREATION FUND	217	217	6,408	-	-	5,000	1,408	
INTERGOVERNMENTAL GRANTS	218	218	552,799	2,905,065	145,600	2,527,480	1,075,984	
FIRE EXCISE TAX FUND	222	222	2,128,040	2,382,881	(436,916)	3,246,269	827,736	
ALTERNATIVE SENTENCING	223	223	1,951,549	2,586,938	-	3,629,847	908,640	
CLERK RECORDING EQUIPMENT FEE	225	225	352,009	96,300	-	161,800	286,509	
SJC HOUSING AUTHORITY	292	299	147,489	1,194,195	-	1,191,928	149,756	
WATER RESERVE	293	299	5,408,336	1,830,856	(3,881,661)	-	3,357,531	
SAN JUAN WATER COMMISSION	294	299	500,604	8,615	3,567,450	3,576,670	499,999	
GROSS RECEIPTS TAX RESERVE	295	299	1,105,874	967,274	(1,105,874)	-	967,274	
JUVENILE SERVICES FUND	296	299	88,112	2,708,999	1,052,737	3,849,848	-	
C.D.B.G. PROJECTS FUND	310	310	-	340,967	(340,967)	-	-	
COMMUNICATIONS AUTHORITY CAPITAL	312	312	433,931	1,500	-	213,772	221,659	
HOSPITAL CONSTRUCTION PROJECT	313	313	3,298,259	12,000	362,206	3,672,465	-	
CAPITAL REPLACEMENT FUND	316	316	1,707,063	-	2,714,042	4,421,105	-	
CAPITAL REPLACEMENT RESERVE	318	318	5,001,002	10,000	(2,682,642)	-	2,328,360	
ROAD CONSTRUCTION FUND	321	321	360,440	771,753	-	1,035,482	96,711	
GRT REVENUE BOND SERIES 2015	322	322	10,625,139	35,000	-	10,295,183	364,956	
ERP PROJECT	323	323	1,917,018	5,000	-	1,922,018	-	
DEBT SERVICE	410	402	-	5,265,636	-	5,265,636	-	
GRAND TOTAL			\$ 71,770,197	96,098,016	-	132,420,545	35,447,668	8,005,278

**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
2008	973,335,926	1,376,835,624	153,488,653	783,565	1,747,138
2009	1,044,353,058	1,417,830,140	171,272,299	879,412	1,296,294
2010	1,125,171,877	1,525,345,849	148,215,906	914,022	1,277,581
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
				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	
2008	6.451	8.500	12,765,074,536	33.3%	
2009	6.567	8.500	13,199,878,844	33.3%	
2010	6.312	8.500	14,431,146,216	33.3%	
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%	

(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

Production	Equipment	Less: Tax- Exempt Property	Adjustment For Protested Taxes	Total Taxable Assessed Value (1)
1,562,765,003	307,517,233	117,342,078	(4,148,769)	4,254,982,295
1,572,060,757	311,506,924	118,491,641	(791,628)	4,399,915,615
1,756,139,463	352,424,291	142,548,947	38,631,648	4,805,571,690
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

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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		Collections in Subsequent Years	Total Collections to Date	
	Levy	Adjustments	Total Adjusted Levy	Amount	Percentage of Original Levy		Amount	Percentage of Adjusted Levy
2008	55,573,809	742,955	56,316,764	54,445,797	97.97%	1,867,466	56,313,263	99.99%
2009	58,869,503	704,417	59,573,920	57,647,121	97.92%	1,920,933	59,568,054	99.99%
2010	62,560,289	1,822,082	64,382,371	61,868,631	98.89%	2,506,757	64,375,388	99.99%
2011	66,583,480	1,160,416	67,743,896	64,766,432	97.27%	2,963,050	67,729,482	99.98%
2012	68,420,052	514,215	68,934,267	66,897,199	97.77%	2,026,701	68,923,900	99.98%
2013	69,282,296	1,136,328	70,418,624	68,049,597	98.22%	2,325,935	70,375,532	99.94%
2014	71,655,257	1,712,552	73,367,809	70,753,818	98.74%	2,471,128	73,224,946	99.81%
2015	68,749,770	2,138,561	70,888,331	68,545,196	99.70%	1,981,934	70,527,130	99.49%
2016	73,993,688	1,445,623	75,439,311	72,269,305	97.67%	1,931,019	74,200,324	98.36%
2017	79,091,914	(403,018)	78,688,896	76,104,786	96.22%	(0)	76,104,786	96.72%

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>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
<u>Direct Rate</u>				
San Juan County				
Operating Millage	6.451	6.567	6.312	6.425
Debt Service Millage	0.000	0.000	0.000	0.000
Total County Millage	6.451	6.567	6.312	6.425
<u>Overlapping Rates</u>				
City of Bloomfield				
Operating Millage	5.049	5.198	4.938	5.017
Debt Service Millage	2.492	2.175	2.137	2.180
Total City Millage	7.541	7.373	7.075	7.197
City of Aztec				
Operating Millage	4.802	4.860	4.570	4.663
Debt Service Millage	0.000	0.000	0.000	0.000
Total City Millage	4.802	4.860	4.570	4.663
City of Farmington				
Operating Millage	1.434	1.457	1.438	1.457
Debt Service Millage	0.000	0.000	0.000	0.000
Total City Millage	1.434	1.457	1.438	1.457
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	2.276	2.280	2.133	2.185
Debt Service Millage	2.967	2.997	5.497	4.640
Total School Millage	5.243	5.277	7.630	6.825
Bloomfield Schools				
Operating Millage	2.314	2.322	2.149	2.192
Debt Service Millage	5.310	5.357	5.794	5.386
Total School Millage	7.624	7.679	7.943	7.578
Farmington Schools				
Operating Millage	2.263	3.953	4.706	4.608
Debt Service Millage	7.427	5.772	4.938	5.065
Total School Millage	9.690	9.725	9.644	9.673
Consolidated Schools				
Operating Millage	2.337	2.346	2.244	2.304
Debt Service Millage	6.838	6.837	6.773	6.840
Total School Millage	9.175	9.183	9.017	9.144
San Juan College				
Operating Millage	3.228	3.283	3.156	3.212
Debt Service Millage	0.600	0.600	0.600	0.600
Total School Millage	3.828	3.883	3.756	3.812
State of New Mexico				
Operating Millage	0.000	0.000	0.000	0.000
Debt Service Millage	1.221	1.250	1.150	1.530
Total School Millage	1.221	1.250	1.150	1.530

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>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
6.267	6.326	6.310	6.231	6.231	6.529
0.000	0.000	0.000	0.000	0.000	0.000
6.267	6.326	6.310	6.231	6.231	6.529
4.881	4.906	4.882	4.804	4.762	4.713
2.254	2.099	2.094	1.191	0.971	0.872
7.135	7.005	6.976	5.995	5.733	5.585
4.555	4.587	4.571	4.481	4.444	4.385
0.000	0.000	0.000	0.000	0.000	0.000
4.555	4.587	4.571	4.481	4.444	4.385
1.419	1.431	1.426	1.407	1.410	1.392
0.000	0.000	0.000	0.000	0.000	0.000
1.419	1.431	1.426	1.407	1.410	1.392
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
2.131	2.149	2.149	2.122	2.107	2.082
4.567	6.517	8.448	6.676	8.393	10.764
6.698	8.666	10.597	8.798	10.500	12.846
2.135	2.155	2.298	2.274	2.261	2.243
6.246	6.752	9.005	7.337	8.367	8.999
8.381	8.907	11.303	9.611	10.628	11.242
4.644	4.552	3.986	2.290	2.297	2.270
4.976	5.199	5.760	7.431	7.439	7.421
9.620	9.751	9.746	9.721	9.736	9.691
2.245	2.258	2.332	2.309	2.312	2.500
6.837	6.828	6.818	6.818	6.818	6.821
9.082	9.086	9.150	9.127	9.130	9.321
3.133	3.162	3.154	3.114	3.114	3.263
0.600	0.420	0.600	0.600	0.600	0.600
3.733	3.582	3.754	3.714	3.714	3.863
0.000	0.000	0.000	0.000	0.000	0.000
1.362	1.360	1.360	1.360	1.360	1.360
1.362	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>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</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	5.649	5.529	5.496	5.993
Debt Service Millage	2.492	2.175	2.137	2.180
Total City Millage	8.141	7.704	7.633	8.173
City of Aztec				
Operating Millage	6.009	6.324	5.873	5.817
Debt Service Millage	0.000	0.000	0.000	0.000
Total City Millage	6.009	6.324	5.873	5.817
City of Farmington				
Operating Millage	1.824	1.879	1.908	1.950
Debt Service Millage	0.000	0.000	0.000	0.000
Total City Millage	1.824	1.879	1.908	1.950
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	2.500	2.500	2.500	2.495
Debt Service Millage	2.967	2.997	5.497	4.640
Total School Millage	5.467	5.497	7.997	7.135
Bloomfield Schools				
Operating Millage	2.500	2.500	2.500	2.500
Debt Service Millage	5.310	5.357	5.794	5.386
Total School Millage	7.810	7.857	8.294	7.886
Farmington Schools				
Operating Millage	2.426	4.130	4.977	4.856
Debt Service Millage	7.427	5.772	4.938	5.065
Total School Millage	9.853	9.902	9.915	9.921
Consolidated Schools				
Operating Millage	2.500	2.500	2.500	2.500
Debt Service Millage	6.838	6.837	6.773	6.840
Total School Millage	9.338	9.337	9.273	9.340
San Juan College				
Operating Millage	4.500	4.500	4.500	4.500
Debt Service Millage	0.600	0.600	0.600	0.600
Total School Millage	5.100	5.100	5.100	5.100
State of New Mexico				
Operating Millage	0.000	0.000	0.000	0.000
Debt Service Millage	1.221	1.250	1.150	1.530
Total School Millage	1.221	1.250	1.150	1.530

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>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</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
8.500	8.500	8.500	8.500	8.500	8.500
6.527	6.865	6.984	7.000	6.928	6.622
2.254	2.099	2.094	1.191	0.971	0.872
8.781	8.964	9.078	8.191	7.899	7.494
5.941	6.509	6.873	6.873	6.868	6.873
0.000	0.000	0.000	0.000	0.000	0.000
5.941	6.509	6.873	6.873	6.868	6.873
2.128	2.225	2.225	2.225	2.225	2.209
0.000	0.000	0.000	0.000	0.000	0.000
2.128	2.225	2.225	2.225	2.225	2.209
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
2.500	2.500	2.500	2.500	2.500	2.500
4.567	6.517	8.448	6.676	8.393	10.764
7.067	9.017	10.948	9.176	10.893	13.264
2.500	2.500	2.500	2.500	2.500	2.500
6.246	6.752	9.005	7.337	8.367	8.999
8.746	9.252	11.505	9.837	10.867	11.499
4.947	4.725	4.166	2.500	2.500	2.500
4.976	5.199	5.760	7.431	7.439	7.421
9.923	9.924	9.926	9.931	9.939	9.921
2.500	2.500	2.500	2.500	2.500	2.500
6.837	6.828	6.818	6.818	6.818	6.821
9.337	9.328	9.318	9.318	9.318	9.321
4.500	4.500	4.500	4.500	4.500	4.500
0.600	0.420	0.600	0.600	0.600	0.600
5.100	4.920	5.100	5.100	5.100	5.100
0.000	0.000	0.000	0.000	0.000	0.000
1.362	1.360	1.360	1.360	1.360	1.360
1.362	1.360	1.360	1.360	1.360	1.360

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

Taxpayer	2017			2008		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Public Service Co. of New Mexico	\$243,757,179	1	6.7%	\$ 262,426,991.00	2	6.1%
Arizona Public Service Co.	\$217,194,445	2	6.0%	\$ 250,882,301.00	4	5.8%
Enterprise Field Service LLC	\$72,020,287	3	2.0%	\$ 233,990,407.00	5	5.4%
Williams Four Corners LLC	\$68,643,198	4	1.9%	\$ -		0.0%
El Paso Natural Gas Co	\$37,857,725	5	1.0%	\$ -		0.0%
Farmington, City of	\$31,610,080	6	0.9%	\$ -		0.0%
Mid-America Pipeline Co LLC	\$31,554,041	7	0.9%	\$ -		0.0%
MSR Public Power Agency	\$26,069,868	8	0.7%	\$ -		0.0%
San Juan Coal Co.	\$25,164,152	9	0.7%	\$ 279,366,794.00	1	6.5%
Cortez Pipeline Co.	\$20,943,271	10	0.6%	\$ -		0.0%
BHP World Mineral	-		0.0%	\$ 260,924,833.00	3	6.1%
Williams Field Services	-		0.0%	\$ 207,524,377.00	6	4.8%
Transwestern Pipeline Co.	-		0.0%	\$ 140,599,696.00	7	3.3%
Southern California Edison	-		0.0%	\$ 134,972,680.00	8	3.1%
Tucson Electric Power	-		0.0%	\$ 134,527,909.00	9	3.1%
Val Verde Gas Gathering Co. LP	-		0.0%	\$ 125,959,570.00	10	2.9%
Totals	\$774,814,246		21.4%	\$ 2,031,175,558		47.1%

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
2008	19,068,312	42,060,583	1,800,586	876,336	17,313,715	23,269	81,142,801
2009	20,173,017	40,928,066	1,685,025	1,210,037	15,645,026	18,880	79,660,051
2010	21,437,468	33,217,840	1,707,702	1,364,763	10,480,170	24,861	68,232,804
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
Percent Change 2008-2017	31.29%	-12.32%	-30.88%	77.73%	-71.25%	-100.00%	-14.11%

**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
2008	5.0000%	0.8125%	0.3750%	6.1875%
2009	5.0000%	0.8125%	0.3750%	6.1875%
2010	5.0000%	0.8125%	0.3750%	6.1875%
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%

CITY OF FARMINGTON (COF)

Fiscal Year	State GRT	COF Share of State GRT	COF Direct Rate	San Juan County	Total COF GRT
2008	3.7750%	1.2250%	1.1875%	0.8125%	7.0000%
2009	3.7750%	1.2250%	1.1875%	0.8125%	7.0000%
2010	3.7750%	1.2250%	1.1875%	0.8125%	7.0000%
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%

CITY OF AZTEC (COA)

Fiscal Year	State GRT	COA Share of State GRT	COA Direct Rate	San Juan County	Total COA GRT
2008	3.7750%	1.2250%	1.8125%	0.8125%	7.6250%
2009	3.7750%	1.2250%	1.8125%	0.8125%	7.6250%
2010	3.7750%	1.2250%	1.8125%	0.8125%	7.6250%
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%

CITY OF BLOOMFIELD (COB)

Fiscal Year	State GRT	COB Share of State GRT	COB Direct Rate	San Juan County	Total COB GRT
2008	3.7750%	1.2250%	1.7500%	0.8125%	7.5625%
2009	3.7750%	1.2250%	1.7500%	0.8125%	7.5625%
2010	3.7750%	1.2250%	1.7500%	0.8125%	7.5625%
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%

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

Fiscal Year	State GRT	V/W SAN Share of State GRT	V/W SAN Direct Rate	San Juan County	Total V/W SAN GRT
2008*	3.7750%	1.2250%	0.0000%	1.4375%	6.4375%
2009	3.7750%	1.2250%	0.0000%	1.4375%	6.4375%
2010	3.7750%	1.2250%	0.0000%	1.4375%	6.4375%
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%

TOWN OF KIRTLAND (TOK)

Fiscal Year	State GRT	TOK Share of State GRT	TOK Direct Rate	San Juan County	Total TOK GRT
2008	-	-	-	-	-
2009	-	-	-	-	-
2010	-	-	-	-	-
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%

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
2008	-	-	-	-	-
2009	-	-	-	-	-
2010	-	-	-	-	-
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%

* San Juan County adopted the ordinance imposing the County Water and Sanitation Gross Receipts Tax effective January 1, 2008.

** Local option taxes increase effective January 1, 2015

*** 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	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Agriculture	\$ 2,756,121	\$ 3,513,459	\$ 2,997,244	\$ 2,755,709	\$ 2,883,997	\$ 2,748,608	\$ 3,939,601	\$ 4,010,281	\$ 2,114,412	\$ 2,953,840
Mining	873,856,660	897,561,303	670,583,833	709,915,568	770,831,506	684,935,139	548,061,236	490,471,982	157,815,027	139,822,637
Construction	606,207,521	589,085,051	386,053,620	376,375,762	368,031,790	374,086,932	313,517,746	513,392,407	632,048,829	457,728,403
Manufacturing	198,949,959	180,416,312	135,410,017	171,293,110	215,406,287	201,220,614	171,098,147	205,093,482	162,237,624	126,458,836
Trans., Comm., Util.	210,184,086	236,021,995	234,468,806	265,361,655	243,291,675	237,666,945	215,832,692	287,686,618	325,037,360	347,040,522
Wholesale Trade	323,493,404	301,134,218	208,918,048	226,922,324	232,759,934	238,589,551	200,135,660	251,169,827	170,540,255	126,114,095
Retail Trade	943,383,335	880,964,124	783,921,637	791,239,888	788,255,616	763,368,658	657,150,287	895,930,220	745,552,166	669,182,655
Finance, Insurance & Real Estate	79,434,817	84,247,959	67,834,906	60,342,931	55,908,709	60,915,218	50,140,822	79,242,539	70,328,964	57,150,904
Services	963,804,186	928,420,521	757,967,647	847,977,104	897,450,509	870,803,442	760,692,028	1,256,087,174	1,070,380,363	778,417,676
Government	65,502,825	16,877,681	21,160,334	21,763,003	45,935,607	47,602,295	58,146,780	118,450,207	98,624,779	65,223,757
Total (1)	\$ 4,267,572,914	\$ 4,118,242,623	\$ 3,269,316,092	\$ 3,473,947,054	\$ 3,620,755,630	\$ 3,481,937,402	\$ 2,978,714,999	\$ 4,101,534,737	\$ 3,434,679,779	\$ 2,770,093,325
County Direct Tax Rate as of 6/30	1.1875%	1.1875%	1.1875%	1.1875%	1.1875%	1.1875%	1.2500%	1.4375%	1.4375%	1.4375%

(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.

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

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

Function/Program	EMPLOYEES AS OF JUNE 30									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Government										
County Commission	5	5	5	5	5	5	5	5	5	5
Assessor's	30	30	30	30	30	30	30	30	30	29
County Clerk	8	8	8	8	7	7	7	8	8	8
Bureau of Elections	6	6	6	6	5	5	5	4	4	4
Probate Judge	1	1	1	1	1	1	1	1	1	1
County Treasurer	7	7	7	7	7	7	7	7	7	6
Finance	13	14	14	14	15	15	15	15	15	15
Central Purchasing	10	11	11	8	8	8	8	8	8	8
Human Resources	8	7	7	7	7	7	7	7	7	7
Information Technology	9	10	10	9	10	10	10	8	8	9
Geographic Info Systems	3	3	3	3	3	3	3	3	3	2
Legal	5	7	7	7	7	7	7	7	7	7
County Executive Office	11	12	12	11	10	10	10	10	10	10
Risk Management	2	2	2	2	2	2	2	2	2	2
Public Safety										
Corrections										
Detention Center	140	145	145	146	146	146	146	146	146	147
Sheriff Department	125	127	129	129	130	131	131	131	131	131
Criminal Justice Training Auth	0	0	0	2	2	2	2	2	2	2
Community Development	11	13	13	13	13	13	13	13	13	13
Emergency Management	6	6	6	6	6	6	6	6	6	6
Fire Operations	14	14	14	14	14	14	14	14	15	15
Compliance	7	7	9	9	9	9	9	9	9	9
DWI Treatment Facility	32	32	32	32	32	32	34	34	34	33
AXIS/NEXUS	6	8	12	12	12	12	12	12	12	13
Juvenile Services	50	50	50	50	50	50	50	50	50	49
Communications Authority	48	48	48	48	48	48	48	48	48	48
Public Works										
Road	66	67	63	62	62	62	61	61	61	61
Health and Welfare										
Health Care Assistance	2	2	2	2	2	2	2	1	1	1
Housing Authority	3	3	3	3	3	3	3	3	3	3
Culture and Recreation										
Parks & Facilities	60	62	62	62	62	62	62	62	62	62
Golf Course	0	0	12	12	12	11	11	11	11	10
Environmental										
Solid Waste	25	26	30	31	31	31	31	31	30	30
San Juan Water Commission	4	4	5	5	5	5	5	6	6	6
Total	717	737	758	756	756	756	757	755	755	752

Source: San Juan County Staffing Report in Final Budget

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

**SAN JUAN COUNTY
STAFFING**

Grant Funded Positions		FY2015	FY2015	FY2016	FY2016	FY2017	FY2017	FY2018
Hiring Freeze		Beginning	Ending	Beginning	Ending	Beginning	Ending	Beginning
		Budget	Budget	Budget	Budget	Budget	Budget	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	1	1	1	1
	County Operations Officer	1	1	1	1	1	1	1
	Projects and Grants Manager	0	0	1	1	1	1	1
	Assistant County Executive Officer	1	1	0	0	0	0	0
	Crime Stoppers Executive Director	1	1	1	1	1	1	1
	Executive Admin Assistant	1	1	1	1	1	1	1
	Hiring Freeze FY15 End through FY18 Beg-1 position Office Assistant III	1	2	2	2	2	2	2
	Office Assistant II	1	0	0	0	0	0	0
	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	1	1	1	1	1	1
	IHC Coordinator	1	0	0	0	0	0	0
	Claims Processing Clerk	1	0	0	0	0	0	0
	HCAP Manager	0	1	1	1	1	1	1
	Total Authorized County Executive Office Positions	12	11	11	11	11	11	11
	Less: Frozen County Executive Office Positions	-2	-2	-2	-2	-2	-2	-2
	Total Budgeted County Executive Office Positions	10	9	9	9	9	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	0	1	1	1	1	1	1
	Total Authorized Clerk's Office Positions	7	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	7	8	8	8	8	8	8
Bureau of Elections	Deputy Clerk III	1	0	0	0	0	0	0
	Hiring Freeze FY15 End through FY18 Beg - 1 position PC/Voting Machine Services Technician	1	1	1	1	1	1	1
	Election Clerk III	1	1	1	1	1	1	1
	Election Clerk II	2	2	2	2	2	2	2
	Total Authorized Bureau of Elections Positions	5	4	4	4	4	4	4
	Less: Frozen Bureau of Elections Positions	0	-1	-1	-1	-1	-1	-1
	Total Budgeted Bureau of Elections Positions	5	3	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

**Did not budget salaries and benefits for frozen positions in FY18.

**SAN JUAN COUNTY
STAFFING**

Grant Funded Positions		FY2015	FY2015	FY2016	FY2016	FY2017	FY2017	FY2018
Hiring Freeze		Beginning	Ending	Beginning	Ending	Beginning	Ending	Beginning
		Budget	Budget	Budget	Budget	Budget	Budget	Budget
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	1
	CAMA Database Administrator	1	1	1	1	1	1	1
	Chief Mapper/Platter	1	1	1	1	1	1	1
	Mapper/Platter	0	1	1	1	1	1	1
	Mapper/Platter GIS Database Admin	1	0	0	0	0	0	0
	Quality Control Supervisor	1	1	1	1	1	1	1
	Quality Control Clerk	1	1	1	1	1	0	0
	Property Records Maintenance Manager	1	1	1	1	1	1	1
	Personal Property Appraiser	1	1	1	1	1	1	1
	Hiring Freeze FY15 End through FY18 Beg-1 position Senior Appraiser	1	1	1	1	1	1	1
	Appraiser III	0	0	2	2	2	2	2
	Appraiser II	3	3	1	1	1	1	1
	Appraiser I	7	7	7	7	7	7	7
	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	2	2	2	2	2	2
	Residential Appraisal Manager	1	1	1	1	1	1	1
	Hiring Freeze FY15 Beg through FY17 Beg-1 position Commercial Appraisal Clerk	2	2	2	2	2	0	0
	Appraisal/Appeals Clerk II	0	0	0	0	0	2	2
	Total Authorized Assessor's Office Positions	30	30	30	30	30	29	29
	Less: Frozen Assessor's Positions	-2	-2	-2	-2	-2	-2	-2
	Total Budgeted Assessor's Positions	28	28	28	28	28	27	27
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	2	2	2	2	2	1	1
	Deputy Treasurer II	3	3	3	3	3	2	2
	Accountant	0	0	0	0	0	0	1
	Cashier	0	0	0	0	0	1	1
	Total Authorized Treasurer's Office Positions	7	7	7	7	7	6	7
	Less: Frozen Treasurer's Office Positions	0	0	0	0	0	0	0
	Total Budgeted Treasurer's Office Positions	7	7	7	7	7	6	7

**Did not budget salaries and benefits for frozen positions in FY18.

**SAN JUAN COUNTY
STAFFING**

Grant Funded Positions		FY2015	FY2015	FY2016	FY2016	FY2017	FY2017	FY2018
Hiring Freeze		Beginning	Ending	Beginning	Ending	Beginning	Ending	Beginning
		Budget	Budget	Budget	Budget	Budget	Budget	Budget
Finance Department	Chief Financial Officer (CFO)	1	1	1	1	1	1	1
	Deputy Finance Officer	1	1	1	1	1	1	1
	Administrative Assistant	1	1	1	1	1	1	1
	Financial Accountant	2	2	2	2	2	2	2
	Accountant	2	2	2	2	2	2	2
	Accountant (50% DWI/Meth, 50% Gen Fund)	1	1	1	0	0	0	0
	Accountant II (50% DWI/Meth, 50% Gen Fund)	0	0	0	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	1	1	1	1	1	2	2
	Office Assistant II	1	1	1	1	1	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	Procurement Manager	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 FY15 Beg-FY15 End 1 pos FY16 Beg-FY18 Beg 2 pos	Buyer	2	2	2	2	2	2	2
Hiring Freeze FY15 Beg through FY18 Beg - 1 position	Warehouse Agent	2	2	2	2	2	2	2
	Total Authorized Central Purchasing Positions	8	8	8	8	8	8	8
	Less: Frozen Central Purchasing Positions	-2	-2	-3	-3	-3	-3	-3
	Total Budgeted Central Purchasing Positions	6	6	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	1	1
	HRIS Specialist	1	1	1	1	1	1	1
	Employee Development Specialist	0	1	1	1	1	1	1
	HR Generalist	1	0	0	0	0	0	0
	HR Recruiter	1	1	1	1	1	1	1
	Total Authorized Human Resources Positions	7	7	7	7	7	7	7
	Less: Frozen Human Resources Positions	0	0	0	0	0	0	0
	Total Budgeted Human Resources Positions	7	7	7	7	7	7	7

**Did not budget salaries and benefits for frozen positions in FY18.

**SAN JUAN COUNTY
STAFFING**

Grant Funded Positions		FY2015	FY2015	FY2016	FY2016	FY2017	FY2017	FY2018
Hiring Freeze		Beginning	Ending	Beginning	Ending	Beginning	Ending	Beginning
		Budget	Budget	Budget	Budget	Budget	Budget	Budget
Information Systems								
	Chief Information Officer (CIO)	0	0	0	0	0	1	1
	Chief Information Technologies Officer (CITO)	1	1	1	1	1	0	0
	Deputy Chief Information Officer	0	0	0	0	0	1	1
	Application Support Specialist	1	1	1	1	1	0	0
	Network Coordinator	1	1	1	1	1	0	0
	IT Security Specialist	1	0	0	0	0	0	0
	Information Systems Specialist	0	0	0	0	0	1	0
	Graphic Designer/Media Specialist	1	1	1	1	1	1	1
	Senior PC/Security Specialist	0	1	1	1	1	0	0
	Senior PC Specialist	1	0	0	0	0	0	0
	Internet Developer	1	1	1	1	1	0	0
	Desktop Support Specialist	0	0	0	0	0	1	0
	Database Developer	1	1	1	1	1	1	0
	Security Access Specialist	1	1	1	1	1	1	0
	Detention IS Administrator	0	0	0	0	0	1	2
	Information Systems Generalist	0	0	0	0	0	1	4
	Total Authorized Information Technology Positions	9	8	8	8	8	9	9
	Less: Frozen Information Technology Positions	0	0	0	0	0	0	0
	Total Budgeted Information Technology Positions	9	8	8	8	8	9	9
Geographic Info. Systems								
	GIS Supervisor	1	1	1	1	1	0	0
	GIS Manager	0	0	0	0	0	1	1
	Hiring Freeze FY15 End through FY18 Beg-1 position GIS Analyst	2	2	2	2	2	1	1
	Total Authorized Geographic Information Systems Positions	3	3	3	3	3	2	2
	Less: Frozen Geographic Information Systems Positions	0	-1	-1	-1	-1	-1	-1
	Total Budgeted Geographic Information Systems Positions	3	2	2	2	2	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	2	2	2	2	2	2
	Hiring Freeze FY15 Beg through FY18 Beg-1 position Legal Secretary	1	1	1	1	1	1	1
	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	9	9	9	9	9	9
	Less: Frozen Legal Department Positions	-2	-2	-2	-2	-2	-2	-2
	Total Budgeted Legal Department Positions	7	7	7	7	7	7	7

**Did not budget salaries and benefits for frozen positions in FY18.

**SAN JUAN COUNTY
STAFFING**

Grant Funded Positions		FY2015	FY2015	FY2016	FY2016	FY2017	FY2017	FY2018
Hiring Freeze		Beginning Budget	Ending Budget	Beginning Budget	Ending Budget	Beginning Budget	Ending Budget	Beginning Budget
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	2	2
	Lieutenant	6	6	6	6	6	6	6
	Sergeant	11	11	11	11	11	11	11
	Corporal	0	0	0	0	0	13	13
	Senior Deputy Sheriff	8	8	8	8	8	8	8
	Deputy Sheriff	59	60	60	60	60	46	46
	SR Deputy Sheriff-SJCCJTA Instructor	0	1	1	1	1	1	1
	Deputy Sheriff-SJCCJTA Instructor	1	0	0	0	0	0	0
	Court Security Deputy	2	2	2	2	2	2	2
Hiring Freeze FY15 End-1 position	Community Relations Coordinator	1	1	0	0	0	0	0
	Community Relations Liaison	0	0	1	1	1	1	1
	Detective	10	10	10	10	10	11	11
	Crime Scene Technician	1	1	1	1	1	1	1
	Training Officer	1	0	0	0	0	0	0
	Equipment Technician	1	1	1	1	1	1	1
	Animal Control Officer	3	3	3	3	3	2	2
	Civilian Operations Supervisor	1	1	1	1	1	1	1
	Network Supervisor	1	1	1	1	1	1	1
	PC Services Technician	1	1	1	1	1	1	1
	Office Manager	1	1	1	1	1	1	1
	Executive Office Assistant	1	1	1	1	1	1	1
	Office Assistant II	1	0	0	0	0	0	0
	Criminal Analyst	1	1	1	1	1	1	1
	Recruiting/Training Coordinator	1	1	1	1	1	0	0
	Property & Evidence Manager	1	1	1	1	1	1	1
	Evidence Custodian Assistant	1	1	1	1	1	2	2
Hiring Freeze FY16 Beg through FY18 Beg-1 position	Records Technician	10	11	11	11	11	11	11
	Records Technician (Part-time)	0	0	0	0	0	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	131	131	131	131	131	131
	Less: Frozen Sheriff's Office Positions	0	-1	-1	-1	-1	-1	-1
	Total Budgeted Sheriff's Office Positions*	131	130	130	130	130	130	130
Criminal Justice Training Authority								
	Criminal Justice Training Authority Director	1	1	1	1	1	1	1
	Office Assistant	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

**Did not budget salaries and benefits for frozen positions in FY18.

**SAN JUAN COUNTY
STAFFING**

		FY2015 Beginning Budget	FY2015 Ending Budget	FY2016 Beginning Budget	FY2016 Ending Budget	FY2017 Beginning Budget	FY2017 Ending Budget	FY2018 Beginning Budget
Grant Funded Positions								
Hiring Freeze								
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	1	1	1	1	1	1
	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	7	7	7	7	7	7
	Less: Frozen Community Development Positions	-1	-1	-1	-1	-1	-1	-1
	Total Budgeted Community Development Positions	6	6	6	6	6	6	6
Building Inspection								
	Building Official	1	1	1	1	1	1	1
	Building Inspector II	1	1	1	1	1	1	1
	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	1	1	1	1
	Electrical Inspector	1	1	1	1	1	1	1
	Total Authorized Building Inspection Positions	6	6	6	6	6	6	6
	Less: Frozen Building Inspection Positions	-1	-1	-1	-1	-1	-1	-1
	Total Budgeted Building Inspection Positions	5	5	5	5	5	5	5
Emergency Management								
	Emergency Manager - Grant/JPA Funded	1	1	1	1	1	1	1
	Flood Plain Manager	1	1	1	1	1	1	1
	Emergency Mgmt Coord - Grant/JPA Funded	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 - Grant/JPA Funded	0	0	0	0	0	1	1
	Office Assistant III	1	1	1	1	1	0	0
	Total Authorized Emergency Management Positions	6	6	6	6	6	6	6
	Less: Frozen Emergency Management Positions	0	0	0	0	0	0	0
	Total Budgeted Emergency Management Positions	6	6	6	6	6	6	6
Fire Operations								
	Fire Chief	1	1	1	1	1	1	1
	Deputy Fire Chief	1	1	1	1	1	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	1	1
	Division Chief - Fire Marshal	1	1	1	1	1	1	1
	Division Chief - Vol. Recruitment/Retention	0	0	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	1	1	1	1	1	1
	Total Authorized Fire Operations Positions	14	14	15	15	15	15	15
	Less: Frozen Fire Operations Positions	-1	-1	-1	-1	-1	-1	-1
	Total Budgeted Fire Operations Positions	13	13	14	14	14	14	14

**Did not budget salaries and benefits for frozen positions in FY18.

**SAN JUAN COUNTY
STAFFING**

Grant Funded Positions		FY2015	FY2015	FY2016	FY2016	FY2017	FY2017	FY2018
Hiring Freeze		Beginning	Ending	Beginning	Ending	Beginning	Ending	Beginning
		Budget	Budget	Budget	Budget	Budget	Budget	Budget
Parks & Facilities	Parks & Facilities Administrator	1	1	1	1	1	0	0
	Parks & Facilities Director	0	0	0	0	0	1	1
	Deputy Parks & Facilities Administrator	1	1	1	1	1	0	0
	Deputy Parks & Facilities Director	0	0	0	0	0	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	1	1	1	1
	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	1	2
	Journeyman Plumber Maint Technician	1	1	1	1	1	1	0
	Lead Maintenance Electrician	0	0	0	0	0	1	1
	Maintenance Foreman	1	1	1	1	1	1	1
	Maintenance Technician III	2	2	2	2	2	2	2
Hiring freeze FY15 Beg 3 pos, FY15 End-FY17 Beg 2 pos, FY17 End-FY18 Beg 3 pos	Maintenance Technician II	6	6	6	6	6	6	6
Hiring freeze FY15 Beg 1 pos, FY15 End-FY17 Beg 2 pos, FY17 End-FY18 Beg 1 pos	Maintenance Technician	11	10	10	10	10	10	10
	Event Set-up Maintenance Technician	4	4	4	4	4	4	4
	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	0	1	1	1	1	1	1
	Park Security Guard	5	5	5	5	5	5	5
	Total Authorized Parks & Facilities Positions	62	62	62	62	62	62	62
	Less: Frozen Parks & Facilities Positions	-4	-4	-4	-4	-4	-4	-4
	Total Budgeted Parks & Facilities Positions	58	58	58	58	58	58	58
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	2	2	2	2	2	1	1
	GC Food and Beverage Manager	1	1	1	1	1	1	1
	GC Cart Attendant Part-time	1	1	1	1	1	1	1
	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
	Director of First Tee Program	1	1	1	1	1	1	1
	Total Authorized Golf Course Positions	11	11	11	11	11	10	10
	Less: Frozen Golf Course Positions	0	0	0	0	0	0	0
	Total Budgeted Golf Course Positions	11	11	11	11	11	10	10

**Did not budget salaries and benefits for frozen positions in FY18.

**SAN JUAN COUNTY
STAFFING**

		FY2015 Beginning Budget	FY2015 Ending Budget	FY2016 Beginning Budget	FY2016 Ending Budget	FY2017 Beginning Budget	FY2017 Ending Budget	FY2018 Beginning Budget
Grant Funded Positions								
Hiring Freeze								
Compliance								
	Compliance Supervisor	1	1	1	1	1	1	1
	Compliance Officer	6	6	6	6	6	6	6
	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	9	9	9	9
	Less: Unfunded Compliance Positions	0	0	0	-2	-2	-2	-2
	Total Budgeted Compliance Positions	9	9	9	7	7	7	7
DWI Treatment Facility								
	Alternative Sentencing Administrator	1	1	1	1	1	1	1
	Deputy Administrator, Alternative Sentencing	1	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	1	1	1	1
	Counselor II	6	6	6	6	6	6	6
	Counselor I	1	1	1	1	1	1	1
	Case Manager	4	4	4	4	4	4	4
	Educational Services Aide	1	1	1	1	1	1	1
	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	1	1	1	1
	Total Authorized DWI Treatment Facility Positions	22	22	22	22	22	22	22
	Less: Unfunded DWI Treatment Facilities Positions	-1	-1	-6	-6	-6	-6	-6
	Total Budgeted DWI Treatment Facilities Positions	21	21	16	16	16	16	16
DWI Detention								
	Operations Lieutenant	1	1	1	1	1	1	1
	Detention Officer	11	11	11	11	11	10	9
	Total Authorized DWI Detention Positions	12	12	12	12	12	11	10
	Less: Unfunded DWI Detention Positions	0	0	-1	-1	0	0	0
	Total Budgeted DWI Detention Positions	12	12	11	11	12	11	10
AXIS/NEXUS								
	Case Manager	3	3	3	3	3	3	3
	Substance Abuse Counselor II	4	4	3	3	3	0	0
	Counselor II	0	0	0	0	0	3	3
	Counselor III	0	0	1	1	1	1	1
	Transitional Coordinator	1	1	1	1	1	1	1
	Detention Officer	1	1	1	1	1	2	3
	Peer Mentor Part-time	2	2	2	2	2	2	2
	Total Authorized AXIS/NEXUS Project Positions	11	11	11	11	11	12	13
	Less: Unfunded AXIS/NEXUS Project Positions	-2	-2	-2	-2	-2	-2	-2
	Total Budgeted AXIS/NEXUS Project Positions	9	9	9	9	9	10	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 in FY18.

**SAN JUAN COUNTY
STAFFING**

Grant Funded Positions		FY2015	FY2015	FY2016	FY2016	FY2017	FY2017	FY2018
Hiring Freeze		Beginning	Ending	Beginning	Ending	Beginning	Ending	Beginning
		Budget	Budget	Budget	Budget	Budget	Budget	Budget
Detention Center								
	Adult Detention Administrator	1	1	1	1	1	0	0
	Adult Detention Warden	0	0	0	0	0	1	1
Hiring Freeze FY15-1 pos, position eliminated FY16 Beg	Adult Detention Center Director	1	1	0	0	0	0	0
	Deputy Adult Detention Administrator	1	1	1	1	1	0	0
	Deputy Adult Detention Warden	0	0	0	0	0	1	1
	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	9	9	9	9	9	9
	Training Supervisor	1	1	1	1	1	1	1
	Health Information Admin Assistant	0	0	0	0	0	1	1
	Administrative Lieutenant	0	0	0	0	0	1	1
	Operations Lieutenant	1	1	3	3	3	3	3
	Lieutenant	1	1	0	0	0	0	0
	Sergeant	12	12	12	12	12	11	11
4 - Funded by JPA**	Detention Officer	110	110	110	110	110	110	110
	Camera Monitors	3	3	3	3	3	3	3
	Total Authorized Detention Center Positions	146	146	146	146	146	147	147
	Less: Frozen Detention Center Positions	-2	-2	-1	-1	-1	-1	-1
	Total Budgeted Detention Center Positions	144	144	145	145	145	146	146
Housing								
	Executive Housing Director	1	1	1	1	1	1	1
	Housing Specialist	1	1	1	1	1	1	1
	Office Assistant II	1	1	1	1	1	1	1
	Total Authorized Housing Positions	3	3	3	3	3	3	3
	Less: Frozen Housing Positions	0	0	0	0	0	0	0
	Total Budgeted Housing Positions	3	3	3	3	3	3	3
Juvenile Services								
	Juvenile Services Administrator	1	1	1	1	1	1	1
	Juvenile Services Deputy Administrator	1	1	1	1	1	1	1
	Juvenile Program Facilitator	1	1	1	1	1	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	2	2	2	2
	Sergeant - 1 position Grant Funded	4	4	4	4	4	4	4
Hiring Freeze FY15 Beg thru FY18 Beg-1 position	Detention Officer - 4 positions Grant Funded	31	32	32	32	32	32	32
	Adolescent Counselor III	1	1	1	1	1	1	1
	Juvenile Case Specialist	2	1	1	1	1	1	1
Hiring Freeze FY15 Beg through FY18 Beg-1 position	Juvenile Intake Specialist	2	2	2	2	2	1	1
	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	1	1	1	1	1	1
	Total Authorized Juvenile Services Positions	50	50	50	50	50	49	49
	Less: Frozen Juvenile Services Positions	-3	-3	-3	-3	-3	-3	-3
	Total Budgeted Juvenile Services Positions	47	47	47	47	47	46	46

**Did not budget salaries and benefits for frozen positions in FY18.

**SAN JUAN COUNTY
STAFFING**

Grant Funded Positions		FY2015	FY2015	FY2016	FY2016	FY2017	FY2017	FY2018
Hiring Freeze		Beginning	Ending	Beginning	Ending	Beginning	Ending	Beginning
		Budget	Budget	Budget	Budget	Budget	Budget	Budget
Solid Waste	Solid Waste Manager	1	1	1	1	1	1	1
Hiring Freeze FY15 Beg through FY18 Beg-1 position	Truck Driver	6	6	6	6	6	6	6
	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	1	1	1	1	1	1
	Transfer Station Attendant	15	15	15	15	15	15	15
	Solid Waste Coordinator	1	1	1	1	1	1	1
	Lead Solid Waste Technician	0	0	0	0	0	1	1
	Lead Community Resources Technician	3	3	2	2	2	1	1
	Total Authorized Solid Waste Positions	31	31	30	30	30	30	30
	Less: Frozen Solid Waste Positions	-2	-2	-2	-2	-2	-2	-2
	Total Budgeted Solid Waste Positions	29	29	28	28	28	28	28
Public Works	Public Works Administrator	1	1	1	1	1	0	0
	Public Works Director	0	0	0	0	0	1	1
	Deputy Public Works Administrator	0	0	1	1	1	0	0
	Deputy Public Works Director	0	0	0	0	0	1	1
	Office Manager	0	0	1	1	1	1	1
	Public Works General Manager	1	1	0	0	0	0	0
	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	1	1	1	1	1	1
	Truck Driver	10	10	10	10	10	10	10
	Equipment Operator II	11	11	11	11	11	11	11
Hiring Freeze FY15 Beg-through FY15 End-1 position	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	7	7	7	7	7	7
	PW Special Projects Manager	1	1	0	0	0	0	0
	Fleet Manager	1	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	6	6	6	6	6	6
	Service Technician II	1	1	1	1	1	0	0
	Service Technician	1	1	1	1	1	2	2
	Vector Control Supervisor	1	1	1	1	1	1	1
	Vector Control Technician	1	1	1	0	0	0	0
	Vector Control Foreman	0	0	0	1	1	1	1
	Total Authorized Public Works Positions	61	61	61	61	61	61	61
	Less: Frozen Public Works Positions	-4	-4	-4	-3	-3	-3	-3
	Total Budgeted Public Works Positions	57	57	57	58	58	58	58
Total San Juan County Employees		702	700	700	700	700	697	698
Total Frozen San Juan County Positions		-26	-29	-29	-28	-28	-28	-28

**Did not budget salaries and benefits for frozen positions in FY18.

**SAN JUAN COUNTY
STAFFING**

Grant Funded Positions		FY2015	FY2015	FY2016	FY2016	FY2017	FY2017	FY2018
Hiring Freeze		Beginning	Ending	Beginning	Ending	Beginning	Ending	Beginning
		Budget	Budget	Budget	Budget	Budget	Budget	Budget
San Juan Water Commission	Executive Director	1	1	1	1	1	1	1
	GIS Coordinator	1	1	1	1	1	1	1
	GIS/Mapping Technician	1	1	0	0	0	0	0
	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 Resource Specialist	0	0	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
	Assistant Floor Supervisor	4	4	4	4	4	4	4
	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
	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 Communications Authority Employees		48	48	48	48	48	48	48

**Did not budget salaries and benefits for frozen positions in FY18.

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**SAN JUAN COUNTY
SCHEDULE OF INSURANCE
2017 - 2018**

COVERAGE	INSURER	AGENT	COVERAGE EFFECTIVE DATES		COVERAGE AMOUNTS		PREMIUM
			FROM	TO	PER OCCURANCE	AGGREGATE UMBRELLA	
Property	Travelers	Kysar Insurance Agency	31-Mar-17	31-Mar-18	ACV		\$109,518.00
General Liability	Travelers / Charter Oak Fire Ins.	Kysar Insurance Agency	31-Mar-17	31-Mar-18	\$1,050,000.00	Included	\$76,683.00
Excess Public Entity Liability	Travelers	Kysar Insurance Agency	31-Mar-17	31-Mar-18	Included	\$9,000,000.00	\$90,158.00
Crime Package	Travelers	Kysar Insurance Agency	31-Mar-17	31-Mar-18	Included	Included	\$6,756.00
Law Enforcement	Travelers	Kysar Insurance Agency	31-Mar-17	31-Mar-18	Included	Included	\$873,593.00
Business Auto	Travelers / Charter Oak Fire Ins.	Kysar Insurance Agency	31-Mar-17	31-Mar-18	Included	Included	\$147,781.00
Auto Physical Damage	Travelers / Charter Oak Fire Ins.	Kysar Insurance Agency	31-Mar-17	31-Mar-18	ACV		\$24,018.00
Public Entity Management Liability (E&O)	Travelers / Charter Oak Fire Ins.	Kysar Insurance Agency	31-Mar-17	31-Mar-18	Included	Included	\$49,504.00
Public Entity Employment Practices Liability	Travelers	Kysar Insurance Agency	31-Mar-17	31-Mar-18	Included	Included	\$175,414.00
Employee Benefit Plans Admin Liability	Travelers / Charter Oak Fire Ins.	Kysar Insurance Agency	31-Mar-17	31-Mar-18	Included	Included	\$475.00
Inland Marine	Travelers	Kysar Insurance Agency	31-Mar-17	31-Mar-18	ACV		\$24,500.00
Equipment Breakdown (Boiler/Machinery)	Travelers	Kysar Insurance Agency	31-Mar-17	31-Mar-18	ACV	included-B&M	\$12,476.00
Cyber First	Travelers	Kysar Insurance Agency	31-Mar-17	31-Mar-18	Included	Included	\$10,024.00
PROPERTY/CASUALTY PREMIUM							\$1,600,900.00
TOTAL PREMIUM PAID							\$1,600,900.00
Aviation	Ace Group / Westchester Fire Insurance Company	Kysar Insurance Agency	31-Mar-17	31-Mar-18	\$5,000,000.00		\$14,103.00
Workers Compensation/Employers Liability	New Mexico County Insurance Authority	NMAC / WC Pool	1-Jul-17	1-Jul-18		Statutory	\$750,988.00

LIABILITY	DEDUCTIBLE AMOUNT per occurrence
Law Enforcement	\$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)	\$10,000.00
Equipment Protection (scheduled)	\$5,000.00
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
Aviation	\$0.00

Travelers Indemnity Co

Property
Inland Marine
Crime

Travelers Indemnity Co

General Liability
Employee Benefit Plan
Law Enforcement Liability
Public Entity Management Liability
Public Entity Employee Related Practices

Travelers Indemnity Co

Automobile Liability
Automobile Physical Damage

Travelers Indemnity Co

Umbrella

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

Function/Program	Fiscal Year			
	2008	2009	2010	2011
General Government				
Land	\$ 862,597	\$ 1,581,081	\$ 1,581,081	\$ 1,568,445
Buildings	7,175,207	7,175,207	7,498,514	7,594,013
Improvements	984,144	1,008,004	1,115,705	1,115,882
Equipment	5,350,426	6,023,374	6,527,508	6,518,392
Total General Government	<u>14,372,374</u>	<u>15,787,666</u>	<u>16,722,808</u>	<u>16,796,732</u>
Public Safety				
Land	1,873,444	2,202,295	2,210,398	2,264,398
Buildings	47,719,780	47,843,046	52,083,527	53,089,462
Improvements	5,851,537	6,656,327	10,009,920	10,091,364
Equipment	23,181,937	25,005,988	24,629,633	24,369,872
Total Public Safety	<u>78,626,698</u>	<u>81,707,656</u>	<u>88,933,478</u>	<u>89,815,096</u>
Public Works				
Land	29,989	29,989	29,989	29,989
Buildings	926,848	926,848	936,848	936,848
Improvements	63,101	63,101	95,488	97,730
Equipment	7,056,078	7,470,497	7,577,713	7,741,199
Infrastructure	95,895,485	99,742,109	104,645,595	107,385,474
Total Public Works	<u>103,971,501</u>	<u>108,232,544</u>	<u>113,285,633</u>	<u>116,191,240</u>
Health and Welfare				
Land	208,167	325,126	325,126	356,044
Buildings	40,405,219	42,882,634	42,882,634	45,006,590
Improvements	167,181	234,246	15,712,705	16,068,548
Equipment	5,565,203	5,653,655	5,618,270	5,613,616
Total Health and Welfare	<u>46,345,770</u>	<u>49,095,661</u>	<u>64,538,735</u>	<u>67,044,798</u>
Culture and Recreation				
Land	1,396,649	1,436,649	3,618,440	3,618,440
Buildings	11,836,668	12,068,163	14,014,271	14,079,418
Improvements	6,255,291	11,928,115	12,557,526	12,557,526
Equipment	2,004,308	2,195,669	2,483,771	2,440,816
Total Culture and Recreation	<u>21,492,916</u>	<u>27,628,596</u>	<u>32,674,008</u>	<u>32,696,200</u>
Environmental				
Land	237,233	237,233	237,233	237,233
Buildings	12,085	12,085	12,085	152,977
Improvements	1,133,121	1,133,121	1,133,121	1,138,511
Equipment	1,579,405	1,806,902	1,868,846	2,109,720
Total Environmental	<u>2,961,844</u>	<u>3,189,341</u>	<u>3,251,285</u>	<u>3,638,441</u>
Work in Progress	<u>11,493,027</u>	<u>22,612,952</u>	<u>14,228,605</u>	<u>19,004,891</u>
Total Capital Assets Primary Government	<u>\$ 279,264,130</u>	<u>\$ 308,254,416</u>	<u>\$ 333,634,552</u>	<u>\$ 345,187,398</u>
Discretely Presented Component Units				
Communications Authority (1)				
Land	-	-	-	-
Buildings	590,894	590,894	1,360,987	1,360,987
Improvements	178,695	178,695	178,695	178,695
Equipment	1,940,921	1,940,921	1,707,952	1,716,082
Total Communications Authority	<u>2,710,510</u>	<u>2,710,510</u>	<u>3,247,634</u>	<u>3,255,764</u>
Work in Progress	<u>43,075</u>	<u>1,113,504</u>	<u>-</u>	<u>-</u>
Total Capital Assets Comm. Authority	<u>\$ 2,753,585</u>	<u>\$ 3,824,014</u>	<u>\$ 3,247,634</u>	<u>\$ 3,255,764</u>
San Juan Water Commission (2)				
Land	-	-	-	-
Buildings	-	-	-	-
Improvements	-	-	-	-
Equipment	107,405	117,624	89,276	89,276
Total Capital Assets San Juan Water Com.	<u>\$ 107,405</u>	<u>\$ 117,624</u>	<u>\$ 89,276</u>	<u>\$ 89,276</u>

Source: San Juan County Finance Department

(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					
2012	2013	2014	2015	2016	2017
\$ 1,568,445	\$ 1,568,445	\$ 1,568,445	\$ 1,568,445	\$ 1,568,445	\$ 1,568,445
7,595,303	8,226,107	8,226,107	8,226,107	8,412,504	8,226,107
1,133,350	1,133,350	1,310,645	1,365,718	1,365,718	2,049,878
6,657,342	6,130,838	5,794,633	5,577,714	5,582,363	4,427,466
<u>16,954,440</u>	<u>17,058,740</u>	<u>16,899,830</u>	<u>16,737,984</u>	<u>16,929,030</u>	<u>16,271,896</u>
2,328,432	2,328,432	2,328,432	2,241,959	2,241,959	2,307,624
53,210,657	53,432,094	72,980,006	72,835,702	72,835,702	73,993,663
10,337,270	10,337,270	10,791,803	10,829,080	11,121,128	13,842,359
25,066,127	26,168,194	27,716,792	29,400,779	29,310,884	32,953,176
<u>90,942,486</u>	<u>92,265,990</u>	<u>113,817,033</u>	<u>115,307,520</u>	<u>115,509,673</u>	<u>123,096,822</u>
29,989	29,989	29,989	29,989	29,989	267,222
936,848	936,848	936,848	945,836	945,836	945,836
172,241	172,241	172,241	172,241	172,241	1,397,210
8,239,691	8,346,227	8,152,475	8,251,462	8,541,617	9,164,755
109,428,746	112,526,714	113,330,071	112,326,948	115,325,454	115,297,970
<u>118,807,515</u>	<u>122,012,019</u>	<u>122,621,624</u>	<u>121,726,476</u>	<u>125,015,137</u>	<u>127,072,993</u>
356,044	356,044	356,044	328,373	418,216	418,216
45,870,376	44,923,550	44,923,550	44,923,550	45,565,143	45,751,539
16,214,263	16,380,290	16,427,568	16,597,164	16,592,722	23,065,089
6,024,732	5,782,896	5,725,239	5,996,932	6,083,213	5,825,036
<u>68,465,415</u>	<u>67,442,780</u>	<u>67,432,401</u>	<u>67,846,019</u>	<u>68,659,294</u>	<u>75,059,880</u>
3,618,440	3,618,440	3,618,440	3,651,074	3,651,074	3,651,074
14,079,418	16,023,439	16,011,837	16,011,837	16,011,837	16,229,523
12,587,023	12,422,488	12,440,749	12,518,365	12,518,365	12,518,365
2,386,352	2,419,084	2,319,150	2,333,639	2,625,405	2,739,274
<u>32,671,233</u>	<u>34,483,451</u>	<u>34,390,176</u>	<u>34,514,915</u>	<u>34,806,681</u>	<u>35,138,236</u>
237,233	237,233	237,233	237,233	237,233	-
152,976	152,976	152,976	152,976	152,976	152,976
1,148,511	1,175,769	1,175,769	1,224,969	1,224,969	-
1,838,094	2,010,256	2,010,256	2,044,903	1,956,355	2,148,172
3,376,814	3,576,234	3,576,234	3,660,081	3,571,533	2,301,148
<u>22,288,551</u>	<u>21,468,979</u>	<u>2,036,055</u>	<u>8,426,493</u>	<u>12,004,841</u>	<u>4,089,588</u>
<u>\$ 353,506,454</u>	<u>\$ 358,308,193</u>	<u>\$ 360,773,353</u>	<u>\$ 368,219,488</u>	<u>\$ 376,496,189</u>	<u>\$ 383,030,563</u>
-	-	-	-	-	-
1,360,987	1,360,987	1,360,987	1,360,987	1,360,987	1,360,987
178,695	178,695	178,695	187,003	187,003	187,003
1,716,082	1,683,043	1,628,161	1,530,357	1,597,565	3,682,042
3,255,764	3,222,725	3,167,843	3,078,347	3,145,555	5,230,032
<u>-</u>	<u>-</u>	<u>-</u>	<u>1,690,833</u>	<u>2,048,544</u>	<u>-</u>
<u>\$ 3,255,764</u>	<u>\$ 3,222,725</u>	<u>\$ 3,167,843</u>	<u>\$ 4,769,180</u>	<u>\$ 5,194,099</u>	<u>\$ 5,230,032</u>
-	-	-	-	-	-
-	-	-	-	-	-
96,251	121,026	114,868	103,070	103,070	108,494
<u>\$ 96,251</u>	<u>\$ 121,026</u>	<u>\$ 114,868</u>	<u>\$ 103,070</u>	<u>\$ 103,070</u>	<u>\$ 108,494</u>

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

Function/Program	Fiscal Year			
	2008	2009	2010	2011
General Government				
Assessor's				
Property transfers (13)	5,808	5,245	4,368	4,953
Approximate number of reappraisals (1)	14,919	57,519	14,726	58,834
County Clerk				
Number of documents recorded	25,314	18,583	16,347	16,469
Number of marriage licenses issued	901	858	714	769
Bureau of Elections				
Number of registered voters	61,177	61,874	63,789	67,189
Probate Judge				
Number of probates filed	81	100	92	88
County Treasurer				
Number of property tax bills processed	55,548	56,067	56,371	56,851
Number of 2nd half notice reminders processed	20,537	18,475	19,980	19,932
Number of accounts payable checks processed	475	443	419	411
Number of Manufactured Home moving permits issued	992	744	713	883
Number of Mobile Home tax releases processed (21)	N/A	N/A	N/A	N/A
Number of cash receipts processed	N/A	3,120	3,744	3,854
Finance				
Number of accounts payable checks processed	11,780	11,221	10,839	10,793
Number of payroll checks processed	7,241	7,169	5,550	5,768
Number of direct deposits processed	12,980	14,045	14,832	15,820
Central Purchasing				
Number of purchase orders processed	2,565	3,006	2,088	2,989
Number of bids processed	62	59	34	35
Human Resources				
Number of applicants processed	2,475	2,608	3,346	3,174
Turnover rate	15.20%	15.27%	11.49%	16.67%
Information Technology				
Number of servers maintained	51	67	64	55
Number of pc's maintained	801	801	875	822
Number of phones maintained	555	552	587	596
Number of routers maintained	7	9	10	11
Number of switches maintained	47	49	46	47
Number of access points (22)	N/A	N/A	N/A	N/A
Geographic Info Systems				
Number of maps created (7)				
Large Northern Map	46	19	30	36
Southern Map	15	10	6	11
GIS Map Book	69	54	61	34
Special Map Requests	406	421	391	252
Data - CD or Email Shape Files	35	17	31	51
Fire "Region" Books	14	22	10	12
EMS Map Books	17	0	2	23
Legal				
Number of civil cases filed	9	10	12	12
Number of civil cases closed	8	7	7	7
Number of civil cases pending	10	8	6	11
Risk Management				
Dollar amount of insurance premiums	\$ 1,180,493	\$ 1,235,729	\$ 1,026,775	\$ 1,045,191
Dollar amount of work comp premiums (16)	N/A	\$ 601,655	\$ 668,439	\$ 701,861
Public Safety				
Corrections/Adult Detention				
Number of prisoners in custody	606	715	684	662
Number of beds	1,044	1,044	1,044	1,057
Per diem rate	\$ 61.48	\$ 61.48	\$ 63.23	\$ 63.23
Inmate worker (trustees) hours worked (3)	15,982	17,741	21,582	7,590
Criminal Justice (11)				
Basic Police Academy Course	N/A	N/A	N/A	2
Advanced Training Course	N/A	N/A	N/A	5
Defensive Driving Course	N/A	N/A	N/A	12
Alive @ 25 Driving Course (20)	N/A	N/A	N/A	N/A
Advanced Hours of Instruction (12)	N/A	N/A	N/A	N/A
Alternative Sentencing (8)				
Individuals treated - Adult Misdemeanor Compliance	890	1,393	2,081	1,863
Individuals treated - DWI Treatment Facility	515	529	523	405
Individuals Treated - Jail based Methamphetamine Treatment	47	46	62	51
Sheriff Department (6)				
Arrests - Adult	3,131	3,210	3,245	3,417
Arrests - Juvenile	350	308	280	303
Citations	10,853	12,723	12,601	15,430
Calls for service	48,813	48,589	52,970	55,426
Community Development				
Number of building permits issued	644	584	1,392	1,151
Number of building inspections	2,562	2,127	2,346	2,633
Number of exemptions	74	72	43	47
Number of replats	4	5	2	1
Number of subdivisions	1	0	1	0
Number of summary subdivisions	12	6	3	5
Number of new addresses issued (9)	N/A	N/A	339	258
Number of address changes (15)	N/A	N/A	N/A	N/A
Number of new roads (15)	N/A	N/A	N/A	N/A
Number of addresses updated (17)	N/A	N/A	N/A	N/A
Number of voluntary program cleanups (9)	N/A	N/A	58	81
Number of cleanup yards to landfill (9)	N/A	N/A	7,050	11,806

Fiscal Year						
2012	2013	2014	2015	2016	2017	
4,676	4,840	4,589	6,145	4,895	4,588	
58,756	56,511	58,865	58,829	59,003	58,909	
15,544	18,002	15,195	10,770	15,408	15,608	
764	696	764	449	544	623	
70,195	73,212	74,225	66,770	69,500	69,667	
123	107	125	116	160	166	
57,050	57,046	56,976	57,064	57,057	57,081	
19,759	20,067	19,839	32,478	32,645	21,478	
418	429	470	507	449	376	
717	602	655	526	187	249	
N/A	N/A	N/A	N/A	518	1,119	
3,990	4,707	3,846	4,629	5,110	9,559	
10,733	10,400	9,746	9,637	9,481	8,765	
5,003	5,045	1,193	829	897	700	
15,512	15,763	16,826	18,993	20,841	20,679	
2,832	2,189	2,038	2,142	2,131	2,413	
32	29	21	17	28	20	
2,582	2,150	2,224	2,460	3,112	3,322	
15.95%	15.67%	17.00%	19.00%	20.98%	24.04%	
35	35	35	60	52	52	
775	775	775	500	600	600	
598	598	598	634	579	586	
12	12	12	12	12	9	
48	48	48	49	47	30	
N/A	N/A	N/A	N/A	N/A	40	
15	13	9	4	15	22	
8	8	6	1	6	15	
40	60	27	2	80	53	
437	330	449	142	244	244	
35	38	40	15	5	40	
0	1	3	0	0	0	
4	0	0	0	0	0	
10	10	9	10	4	8	
8	6	6	4	6	4	
10	8	11	13	8	7	
\$ 1,095,798	\$ 1,335,961	\$ 1,364,435	\$ 1,383,917	\$ 1,485,353	\$ 1,621,538	
\$ 736,954	\$ 792,226	\$ 851,642	\$ 868,675	\$ 878,491	\$ 891,779	
609	686	725	721	657	587	
1,057	1,091	1,091	1,091	1,091	1,091	
\$ 63.32	\$ 67.79	\$ 70.13	\$ 70.13	\$ 60.66	\$ 58.62	
11,761	10,866	12,256	12,256	12,256	10,405	
2	2	2	3	3	2	
11	21	19	30	18	14	
6	10	12	12	10	10	
N/A	N/A	N/A	N/A	12	12	
12,500	12,184	11,744	14,365	9,398	6,672	
926	978	999	1,365	1,945	1,069	
540	455	462	517	495	404	
58	76	73	79	68	53	
3,623	3,504	2,810	2,235	2,191	2,603	
237	212	219	259	207	34	
19,626	14,558	13,787	9,651	9,023	10,161	
56,341	51,895	49,156	47,608	47,203	53,682	
1,359	1,263	1,948	1,778	1,472	1,142	
3,392	3,031	3,575	3,186	2,561	2,869	
48	59	56	68	67	53	
2	25	10	14	13	10	
2	0	1	0	0	1	
4	12	5	3	3	2	
227	190	142	205	194	167	
N/A	111	95	43	63	49	
N/A	22	12	17	10	6	
N/A	N/A	N/A	443	339	312	
101	80	98	74	62	56	
17,220	15,445	13,670	8,075	4,005	7,400	

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

Function/Program	Fiscal Year			
	2008	2009	2010	2011
Public Safety (continued)				
Emergency Management				
Number of radio towers owned by San Juan County	14	14	15	16
Number of radio towers used by SJC (maintained radio system within)	22	22	23	24
Fire Operations				
Fire districts	14	14	14	14
Fire stations (14)	23	23	23	23
Volunteer firefighters	320	370	340	260
Number of calls responded to (2)	7,463	7,300	7,413	7,152
Juvenile Services				
Juveniles housed in facility				
Secure Detention	600	531	555	576
Emergency Crisis Shelter (4)	450	302	267	298
Residential Treatment Center (5)	65	52	53	57
CYFD Long Term	25	27	30	28
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)	749.71	752.46	755.40	755.40
Bridges (length in feet)	2,648	2,648	2,988	2,988
Number of bridges	18	18	19	19
Health and Welfare				
Health Care Assistance				
Number of claims processed	3,979	3,821	4,258	3,984
Dollar amount of claims	\$ 888,687	\$ 1,403,850	\$ 1,891,749	\$ 2,141,763
Sole Community Provider Report (SJRMC claims processed)	\$ 1,828,218	\$ 3,065,547	\$ 5,081,795	\$ 4,717,521
Contract Health Services (19)	N/A	N/A	N/A	N/A
Housing Authority				
Individuals/Families receiving housing assistance	222	217	256	238
Culture and Recreation				
Parks & Facilities				
Number of events held	1,392	1,362	1,153	782
Number of buildings maintained countywide	109	99	101	101
Number of buildings maintained at McGee Park	26	23	23	23
County fair attendance (approximately)	93,000	90,000	92,000	88,000
Buildings owned, but not maintained by San Juan County	N/A	10	12	12
Riverview Golf Course (10)				
Number of Rounds Played	N/A	N/A	N/A	21,575
Average Revenue per Round Played	N/A	N/A	N/A	\$ 29
Average Revenue per Green Fee	N/A	N/A	N/A	\$ 9
Average Revenue in Food & Beverage	N/A	N/A	N/A	\$ 4
Average Revenue in Merchandise	N/A	N/A	N/A	\$ 5
Environmental				
Solid Waste				
Transfer stations	11	11	12	12
Refuse collected at regional landfill (18)	264,280	323,100	271,647	306,088
Discretely Presented Component Units				
Public Safety				
Communications Authority				
Number of 911 calls answered	58,065	50,494	51,150	51,341
Total calls answered (including non-emergency lines)	303,957	308,353	312,361	379,110

Source: Information provided by individual San Juan County departments.

Note: The County began reporting operating indicators information starting in fiscal year 2005.

- (1) Years 2005, 2007, 2009 and 2011 were reappraisal years; all properties were reappraised. Years 2006, 2008, 2010 were maintenance years. Reappraisals were previously done every other year. Beginning in 2012, reappraisals will be done on an annual basis.
- (2) The number of calls responded to were recorded on a calendar year for 2006. For year 2006, actual number of calls were 4,899 through Sept. 2006. The remainder of the year was based on the average calls per month. The number of fire calls may vary from year to year depending on climate conditions.
- (3) The number of inmate hours worked is based on a calendar year and does not include community service assignments.
- (4) The Emergency Crisis Shelter opened in January 2005. Full year of data not available.
- (5) The Residential Treatment Center data was collected on a calendar year basis for 2006. The actual number of juveniles served through September 2006 was 36. The remainder of the year was calculated based on the average juveniles assisted per month.
- (6) Prior to 2008, the information collected for the Sheriff's Department was recorded on a calendar year basis.
- (7) Starting in FY07, the GIS Web Portal on the San Juan County Web site allows the public to print their own maps. Request for maps should decrease in subsequent years.
- (8) The 2005 Adult Misdemeanor Compliance numbers were updated from N/A to 708. All the numbers were updated for 2006 as follows: Adult misdemeanor was 564, updated to 570; DWI treatment was 534, updated to 535; and Jail based Meth Treatment was N/A, updated to 12. The 2008 Adult misdemeanor was 902, updated to 890. These adjustments were made due to Compliance.
- (9) Data for new addresses issued, voluntary program cleanups, and cleanup yards to landfill was added in FY10.
- (10) Riverview Golf Course was acquired by the County March 16, 2010. No data available for FY10.

Fiscal Year						
2012	2013	2014	2015	2016	2017	
16	16	16	16	16	17	
24	24	24	24	24	25	
14	14	14	14	14	10	
24	24	24	24	24	22	
251	262	267	284	275	261	
8,021	9,417	10,765	9,349	9,923	9,254	
562	559	766	398	335	373	
226	218	354	191	127	182	
59	62	231	54	49	64	
37	39	42	16	10	18	
46	46	46	46	46	46	
16	16	16	16	16	16	
16	16	16	16	16	16	
\$ 185	\$ 185	\$ 185	\$ 185	\$ 185	\$ 185	
\$ 231	\$ 231	\$ 231	\$ 231	\$ 231	\$ 231	
755.49	756.42	746.28	744.34	744.05	752.25	
2,988	2,988	2,988	2,988	2,988	2,988	
19	19	19	19	19	19	
6,939	8,715	8,076	2,439	2,520	2,603	
\$ 2,808,461	\$ 3,548,326	\$ 2,502,434	\$ 763,472	\$ 660,301	\$ 797,421	
\$ 7,054,892	\$ 8,455,146	\$ 5,762,945	\$ 500,000	\$ -	\$ -	
N/A	N/A	N/A	\$ 84,530	\$ 147,569	\$ 478,288	
233	217	224	272	268	238	
600	621	631	659	544	526	
101	102	101	101	125	125	
22	22	22	22	22	20	
90,400	92,200	92,000	94,000	92,000	92,000	
12	12	10	10	13	15	
23,788	23,527	22,115	22,185	22,882	22,911	
\$ 27	\$ 29	\$ 28	\$ 29	\$ 26	\$ 26	
\$ 12	\$ 12	\$ 8	\$ 8	\$ 7	\$ 7	
\$ 4	\$ 4	\$ 4	\$ 5	\$ 4	\$ 4	
\$ 4	\$ 4	\$ 4	\$ 5	\$ 5	\$ 3	
12	12	12	12	12	12	
279,202	277,611	257,736	(18) 30,045	24,284	25,301	
55,556	57,203	60,135	79,114	63,004	59,466	
379,189	303,741	308,288	241,175	248,401	291,956	

(11) San Juan County became fiscal agent of the Criminal Justice Training Authority on January 1, 2011.

(12) Data for advanced hours of instruction was added in FY12.

(13) 2011 property transfers were reported as 2875, updated with corrected information from Department.

(14) 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.

(15) Data for number of address changes and number of new roads was added in FY13.

(16) Data for work comp premiums was added in FY13, prior FY information also included.

(17) Data for number of address updated was added in FY15.

(18) Data for refuse collected at regional landfill measured in tons beginning FY15.

(19) Data for contract health services was added in FY15.

(20) Data for Alive @ 25 classes was added in FY16.

(21) Data for mobile home tax releases processed was added in FY16.

(22) Data for Information Technology access points was added in FY17.

ACRONYMS

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

CAFR - Comprehensive Annual Financial Report

CAMA - Computer Assisted Mass Appraisal Software

CDBG - Community Development Block Grant

CEO - County Executive Officer

CERT - Community Emergency Response Training

CFO - Chief Financial 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

EMS - Emergency Medical Services

EOC - Emergency Operations Center

EOP - Emergency Operations Plan

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

ERP - Enterprise Resource Planning

FTE - Full-Time Equivalent

FY - Fiscal Year

GAAP - Generally Accepted Accounting Principals

GEMS - Government e-Management Solutions. Accounting software used by the County.

GFOA - Government Finance Officers Association

GIS - Geographical Information System

GPS - Global Positioning Systems

GRT - Gross Receipts Tax

HCAP - Health Care Assistance Program

ACRONYMS

HIPAA - Health Insurance Portability and Accountability Act

HPI - Housing Price Index

HUD - Department of Housing & Urban Development

ICIP - Infrastructure Capital Improvement Plan

ICMA - International City/County Management Association

IHC - Indigent Hospital Claims

IS - Information Systems

JPA - Joint Powers Agreement

JPPO - Juvenile Probation Parole Officer

LAN - Local Area Network

LEPC - Local Emergency Planning Committee

LGD - Local Government Division

MOU - Memorandum of Understanding

MSA - Metropolitan Statistical Area – Refers to a geographical region with a relatively high population density at its core.

NACO - National Association of Counties

NCIC - National Criminal Information Center

NCS - National Citizen Survey

NFIP - National Flood Insurance Program

NHSFR - National High School Finals Rodeo

NM CID - New Mexico Construction Industry Division

NMDOT - New Mexico Department of Transportation

NMSA - New Mexico Statutes Annotated

NRC - National Research Center

OSHA - Occupational Safety and Health Administration

PERA - Public Employees Retirement Association

PILT - Payment In Lieu of Taxes

PRC - Public Regulatory Commission

RFP - Request for Proposal

R-O-W - Right of Way

SDE - Spatial Database Engine

SEMAP - Section Eight Management Assessment Program

SJC - San Juan County

SJCA - San Juan County Communications Authority

SJEDS - San Juan Economic Development

SJRMCC - San Juan Regional Medical Center

VOIP - Voice Over Internet Protocol

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.

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 are 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 one thousand dollars (\$5,000) or more.

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.

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

GLOSSARY OF TERMS

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.

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

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.

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.

GLOSSARY OF TERMS

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.

MUNIS – Accounting Software currently being implemented 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.

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.

GLOSSARY OF TERMS

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.

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.

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 for the General Fund consisting of fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

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COUNTY FINANCE STAFF

