

SAN JUAN COUNTY NEW MEXICO



San Juan County Administration Building

PROGRAM BUDGET FISCAL YEAR 2018 - 2019



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INTRODUCTION



Aztec Ruins





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**San Juan County
New Mexico**

For the Fiscal Year Beginning

July 1, 2017

Christopher P. Morrill

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.

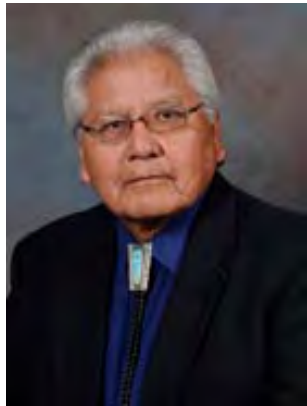
VISION STATEMENT:

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.



Farmington, NM Balloon Fiesta

SAN JUAN COUNTY
County Commissioners



Wallace Charley
District 1



Margaret McDaniel
District 2



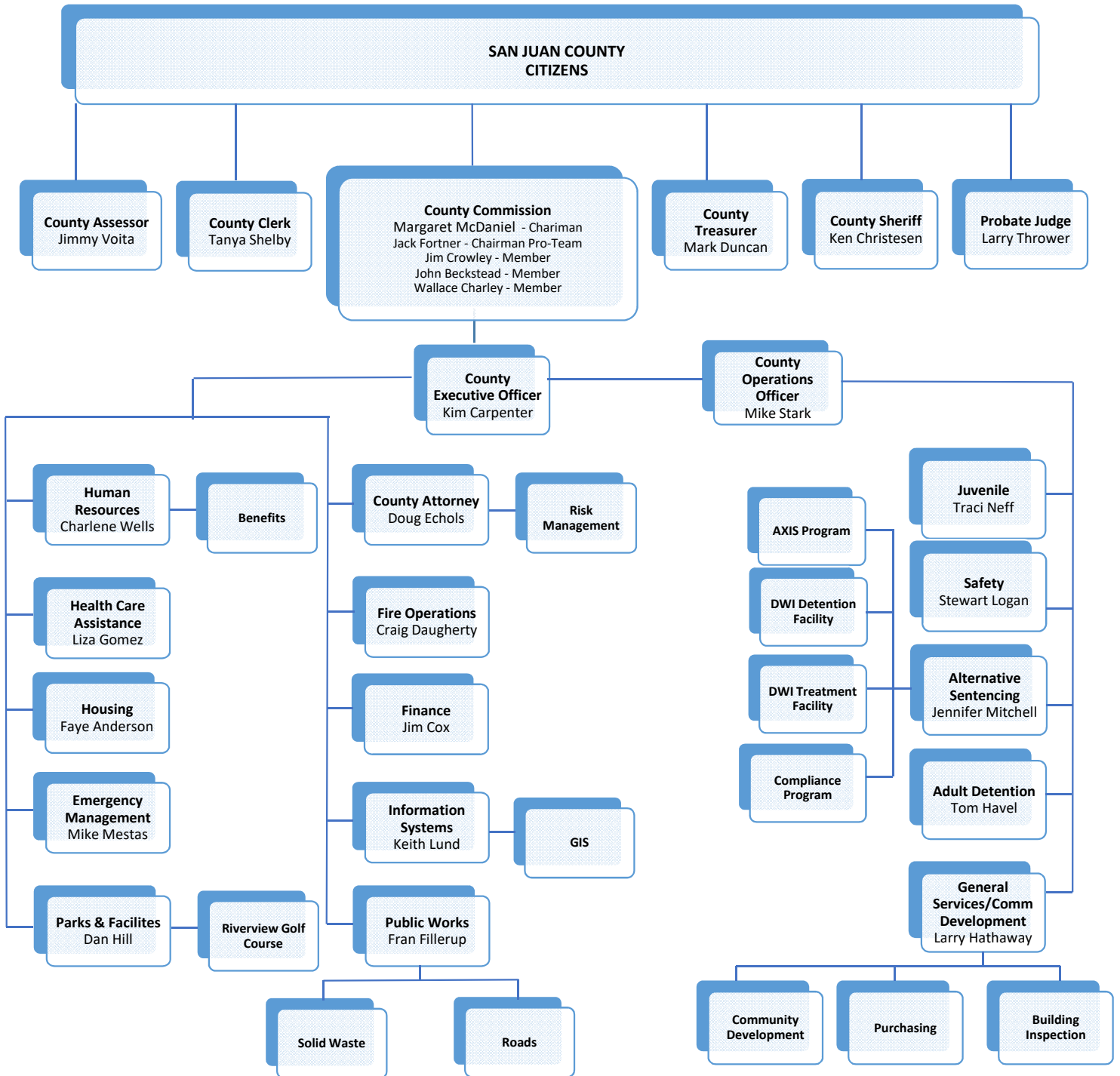
Jim Crowley
District 3



Jack Fortner
District 4



John Beckstead
District 5





Budget Message

The following were considerations in the development of the fiscal year 2019 budget for San Juan County New Mexico:

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.

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?

Three public hearings were held at the following facilities: County Administration Building on June 12, 2018, Navajo Dam Fire Station on June 14, 2018, and the Upper La Plata Water Users on June 26, 2018. The County Commission approved Resolution #18-19-06, Adopting the NM Infrastructure Capital Improvement Plan (ICIP) 2020-2024 at the July 24, 2018 regular meeting.

Challenges

The greatest budgetary challenge for FY19 is the unknown. The Gross Receipts Tax (GRT) Revenue recovered slightly in FY18 by approximately 7% from the receipts received in FY17; however, this recovery is only about half of what was lost in the previous fiscal year which was approximately a 14% loss in GRT revenue when comparing FY17 to FY16. The County has seen some promising indicators that the economy is rebounding by more oil field activity in the area; however, the environmental regulations and other factors may still have a negative impact on the GRT. Because of our conservative budget, the County has worked diligently to ensure operating costs are manageable to ensure adequate mandated reserve balances.



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 three different phases as follows:

Phase	Functional Areas	Implementation Date
1a	Financials	January 2017
1b	Extended Financials	May 2017
2	Human Resources and Payroll	May 2018
3	Work Orders/Fleet Management	Est. July 2019

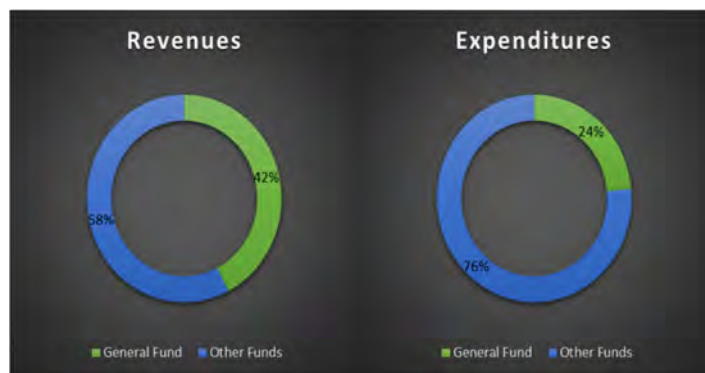


The County has fully implemented both the Financials and Extended Financials and is comfortable that the system is operating correctly to maintain and report accurate financial data. The Human Resources and Payroll phase was originally intended to go live in July 2017; however, due to certain complications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

the ERP system acquiring a time and attendance system (which the County desired to utilize), the County delayed implementation to May 2018. The transition for the Human Resources and Payroll software has been implemented and a few additional components will be added early 2019. The Work Orders and Fleet Management components will begin implementation in November 2018 and plan to be fully implemented July 2019.

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 2019 are currently set at \$7,634,461. The amount of revenues the County expects to receive in are \$101,387,658, which is a 5.50% increase from the 2018 final budget. Of this amount, \$42,417,046 or 41.84% is revenue generated within the General Fund. Total budgeted expenditures for fiscal year 2019 are \$129,798,914 which represents a 1.98% decrease from the fiscal year 2018 final budget. The expenditures that have been budgeted to the General Fund are \$30,537,844 or 23.53% of the overall budget. DFA also



requires 1/12th of the County's Road fund budgeted expenditures be reserved. For 2019, this amount is \$549,470. Total Road Fund expenditures budgeted for fiscal year 2019 are \$6,593,644.

Revenue Estimation

San Juan County's gross receipts taxes were impacted by the national economic downturn; however, showed a promising cash basis growth of 7.4% in FY18 as compared to collections in FY17. While promising growth, the FY18 recovery was 6.58% below total loss experience in FY17.

The service industry is seeing an increase in potential gains which in turn will increase gross receipts tax. Navajo Lake has invested more than \$3 million dollars in the expansion of the main marina. The expansion includes a new café, a new store, and a splash pad for children. A new plaza has been constructed in Farmington to be home to as many as 8 new businesses. Durango Joes will be relocating to this new plaza, pending lease negotiations, and has an elevated outdoor patio that features a drive-thru lane that is routed under the patio.

Since San Juan County received news that Public Service Company of New Mexico has plans to close San Juan Generating Station, a coal-fired power plant, by the year 2022, the County has been working closely with State Legislators to find ways to keep the plant open due to the significant impact the closure would have on the economy. U.S. Representative Pearce has made the commitment to keep the power plant open and is currently running for Governor of New Mexico. This closure will not only impact the gross receipts tax revenue the County receives but will also negatively impact the property tax revenue as well.

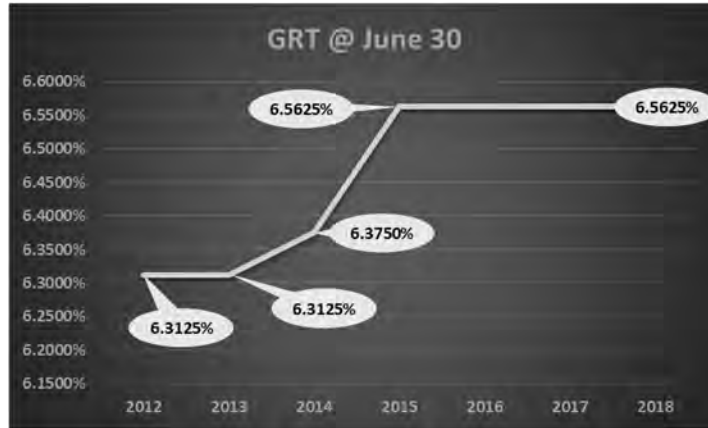
The seasonally adjusted unemployment rate for the Farmington Metropolitan Statistical Area (San Juan County) was 4.8% as of June 2018 which is down from 4.9% in May 2018 and 6.8% in June 2017. The New Mexico Labor Market Report reported that "Over the year, the Farmington MSA was up 600 private sector jobs, or 1.2 percent from a year earlier. All gains occurred in the private sector, which was up 700 jobs, or 1.9 percent. Employment in the public sector was down 100 jobs, or 0.9 percent from June 2017. San Juan County's seasonally adjusted unemployment rate of 4.8% is slightly lower than the State of New Mexico seasonally adjusted rate of 4.9% and is higher than the national unemployment rate of 4.0% as of June 30, 2018.

According to the Federal Housing Finance Agency, the Farmington MSA House Price Index (HPI), a measurement of single-family housing prices, decreased by 3.20% for the 1st quarter of 2018 as compared to a 0.73% increase from the 1st quarter of 2017. Sold statistical data provided by the San Juan County Board of Realtors indicates there were 91 residential units sold in June 2018 compared to 67 units sold in June 2017. The average days on the market for June 2018 were 76 days compared to 62 days for June 2017.

The June 2018 year-to-date building permits for the City of Farmington increased from 385 in 2017 to 512 in 2018. San Juan County reported a combined total of 1,116 permits issued to citizens of San Juan County, Aztec and Bloomfield for the fiscal year ending June 30, 2018, a decrease from the 1,142 permits issued the previous fiscal year.

Gross Receipts Tax Revenue

The fiscal year 2018 actual gross receipts increased by approximately 7.40% from the previous year. There was no change in the gross receipts tax rate for 2019; it remains at 6.5625%. The fiscal year 2019 budget includes an estimated 0.76% increase in gross receipts tax revenue to be collected over the 2018 actual amounts.



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 \$2.6 million was included in the fiscal year 2019 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 2019 is \$816,515.

Property Taxes

Property Tax revenues were budgeted with a decrease of 1.54% over the fiscal year 2018 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 2018 (tax year 2017) at 6.545 mils.

Oil and Gas Production & Equipment

The budgeted revenue from Oil and Gas Production & Equipment was decreased by 6.21% from the fiscal year 2018 actual collections. The fluctuations in oil and gas production and prices in conjunction with fiscal year 2018 continuing to decrease leads the County to be very conservative in estimating these revenues.

Expenditure Estimation

Employees / Wage & Benefit

The San Juan County Commission approved the fiscal year 2019 budget with market wage increases, 2% step increases, and 0% COLA. There were 29 frozen positions in fiscal year 2018. However, in fiscal year 2019 the County decided to remove all frozen positions.

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:

- FY2015 - \$7.2 million
- FY2016 - \$6.2 million
- FY2017 - \$5.4 million
- FY2018 - \$6.3 million
- FY2019 - \$6.3 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:

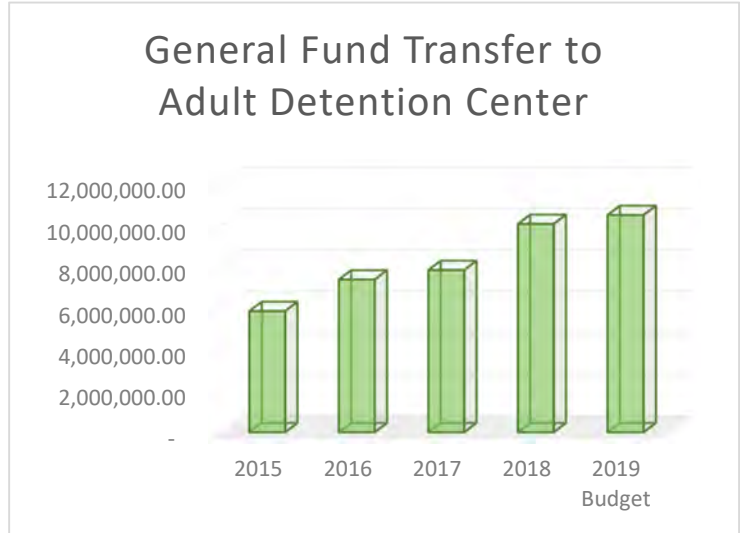
General Fund

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 \$42.42 million which approximates a 2.76% decrease over the prior fiscal year’s actual receipts. The Transfer Analysis process, identified earlier in this budget message, will bring in approximately \$816,515 to the General Fund in fiscal year 2019. General Fund expenditures are budgeted at \$30.54 million, a 7.62% increase over 2018 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 2019 fiscal year approximate \$10.47 million and represents a 4.3% increase from 2018 actuals 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 2019 is expected to generate \$6.3 million in revenue. Such revenues are budgeted to support the ambulance fund in the amount of \$3.0 million and San Juan County Communications Authority, a discretely presented component unit of the County, in the amount of \$4.5 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 utilized \$6.2 million for various capital projects and equipment purchases. The Road Department will utilize the Series 2015B Bonds in conjunction with state capital outlay funding to complete the construction of County Road 5500 Bridge project. Additional 2015B funds will be used to construct office space at the administration building in order to relocate the Human Resources and Risk Management departments. 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 2019 fiscal year, the available cash balance to expend on capital projects approximated \$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, 2017 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 Achievement is the highest form of recognition for excellence in state and local government financial reporting. To be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A

Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate. San Juan County has received this award starting in fiscal year 2006 through fiscal year 2017 representing the 12th consecutive year that the County has received the award.



County Commission Presentation of Award to Finance

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

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, 2017. 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 2018 budget years representing the 10th year the County has received the award.

Conclusion

The 2019 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



Four Corners Monument

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 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.



Quality Waters, Navajo Dam, 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.

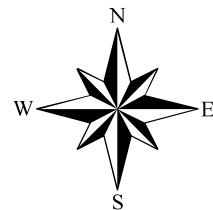
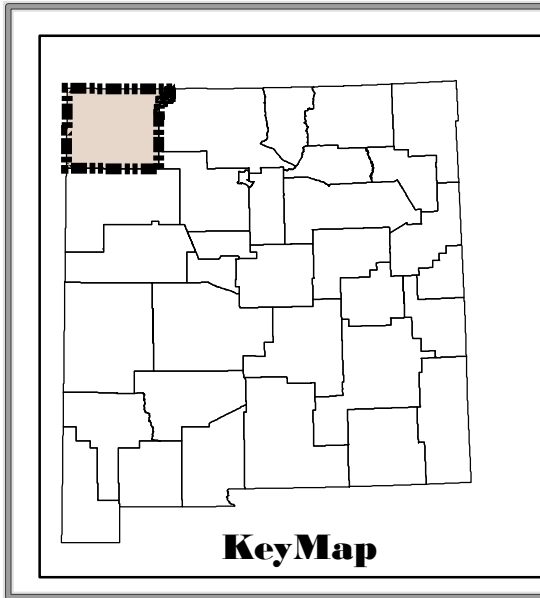
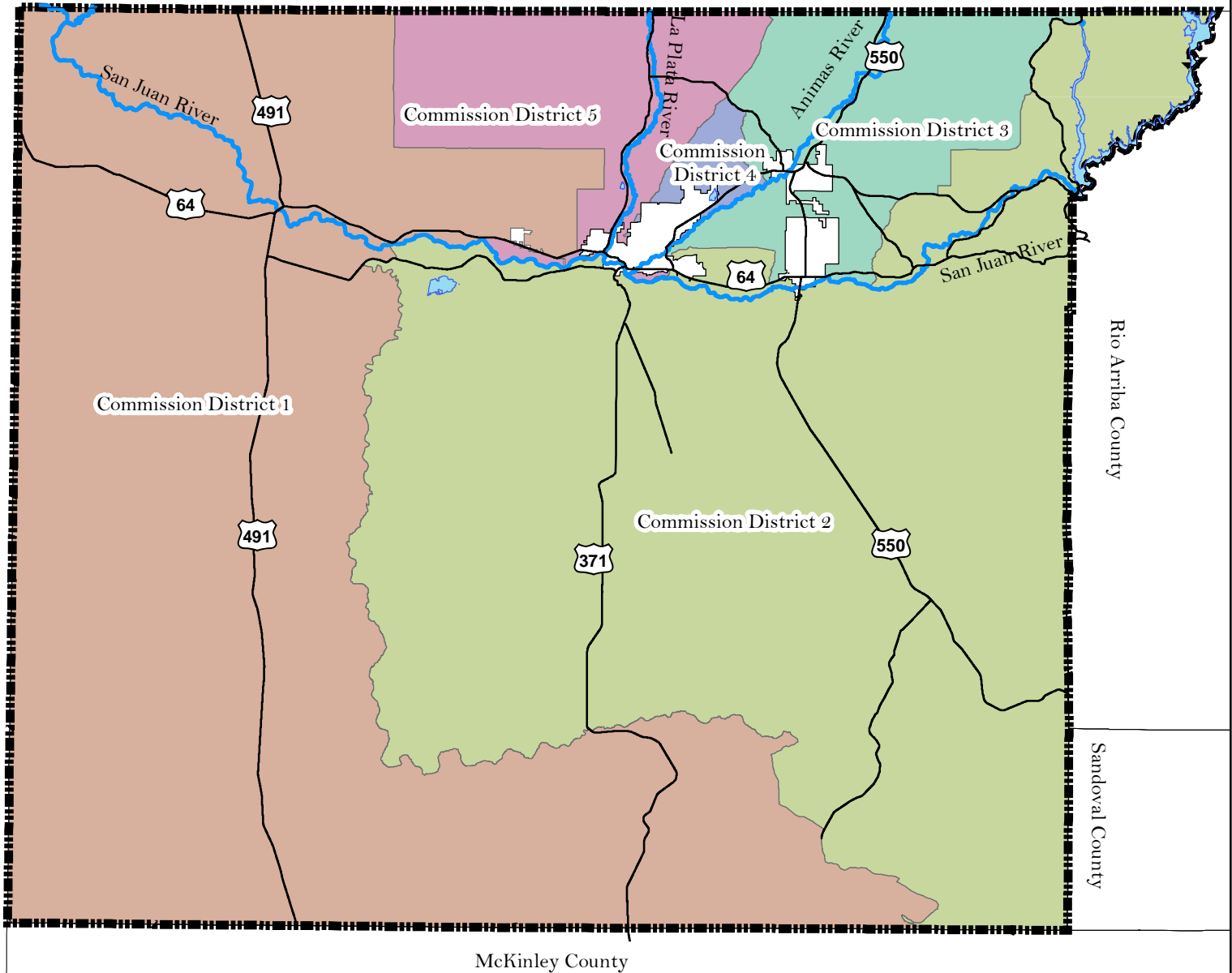
A County Executive Officer, who oversees over 700 employees, guides San Juan County government. Five County Commissioners are elected by voters, and they serve a term of four years. There is a two-term limit on commission seats. The County provides the following services as authorized by its charter: 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.



Glade Run Recreation Area

San Juan County, NM



Map Created by:
San Juan County GIS Dept.
100 S.Oliver Aztec, NM 87410
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Map created in ArcMap-ArcAdvanced 10.6.1 GIS software.
Data collected from various sources.
Updated: 11/6/2018



Demographics

Demographics			
Population		Workforce (June 2018)	
2017	126,926	Labor force	54,033
		Employment	50,970
Age (2016)		Establishments (4th Qtr 2017)	2,924
under 5 years	7.0%	Weekly wage average (4th Qtr 2017)	\$849
5yrs - 18yrs	27.1%	Unemployment Rate	5.7%
19yrs - 64yrs	51.6%		
65 & older	14.3%	Education (2016)	
Median age (2017)	34.8	High School graduate	83.5%
		Bachelor's degree or higher	15.5%
		School enrollment (2018)	23,772
Sex (2016)		Land Area / Ownership	
Male	49.5%	Total Square Miles	5,535
Female	50.5%	Navajo and Ute Mountain Reservation - 3,588 sq. miles (65%)	
Race (2016)		Federal Government - 1,396 sq. miles (25%)	
White	37.4%	State of New Mexico - 189 sq. miles (3.5%)	
Hispanic	20.2%	Private Land - 362 sq. miles (6.5%)	
American Indian	40.9%		
Black	0.8%	Principal Employers (2018)	
Asian	0.6%	Industry Type	
Other	0.1%	San Juan Regional Medical Center	Health Care
Housing		Farmington Public Schools	Education
Housing units (2017)	51,099	Central Consolidated Public Schools	Education
Homeownership rate (2012-2016)	72.7%	City of Farmington	Government
Multi-unit housing (2012-2016)	Data Unavailable	San Juan College	Higher Education
Median value of owner occupied (2012-2016)	\$ 142,500	San Juan County	Government
		Basin Health Companies	Health Care
		Wal-Mart (E. Main & W. Main)	Retail
		Bloomfield Schools	Education
		Raytheon Dine Facility	Defense/Technology
Households			
Persons per household (2012-2016)	2.94		
Median household income (2012-2016)	\$ 41,036		
Per capita personal income (2016)	\$ 38,007		
Person below poverty level (2012-2016)	17.4%		
Source: US Census Bureau, State of New Mexico Department of Labor, San Juan Economic Development Service, Bureau of Economic Analysis			

BUDGET OVERVIEW



**Shiprock Rock Formation
(Laurence Norah)**





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 2019 Financial Policies will be adopted by the San Juan County commission with the fiscal year 2019 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 receives 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.

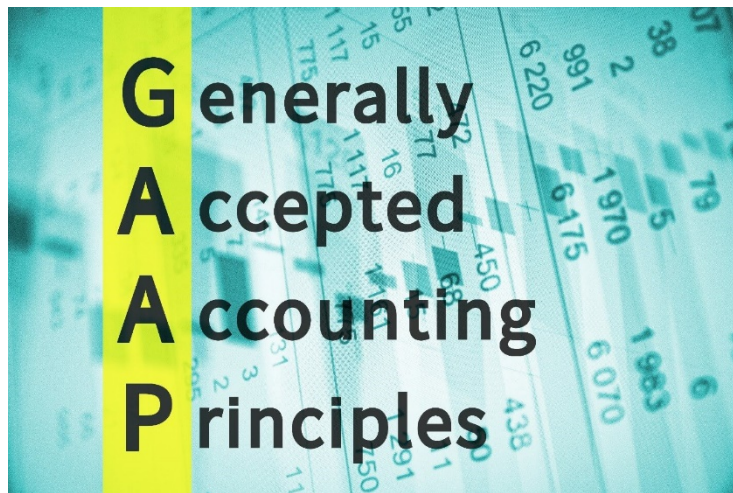


Angel Peak, San Juan County, NM

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 $3/12^{\text{th}}$ of the budgeted General Fund expenditures and $1/12^{\text{th}}$ of the Road Fund’s budgeted expenditures. The County will also deposit 25% of the first $1/8^{\text{th}}$ 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 2019 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.

SAN JUAN COUNTY
NEW MEXICO



For Honor Boys and Girls Club – Healing Hall
FINAL DETAIL BUDGET
JULY 1, 2018 – JUNE 30, 2019



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.



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.

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.

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.

Budget Adjustments

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



Fund #1 **Fund #2**
 Picture illustrates the transferring from one budgeted fund to another to ensure safe, effective and efficient operations while maintaining a balanced budget.



Budget Calendar Budget Events for Fiscal Year 2019

Meeting with County Executive Office to discuss FY19 budget process	February 12, 2018
Budget worksheets sent to Department Heads and Elected Officials	March 2, 2018
Due date for all budgets to be entered into the financial system	March 31, 2018
Budget discussions with County Executive Office	April 30, 2018
Budget meetings with Department Heads and Elected Officials	April & May 2018
Budget workshop with County Commissioners	May 1 & 8, 2018
Interim budget presentation to County Commission	May 22, 2018
Approval of interim budget by County Commission	May 22, 2018
Deadline for submission of interim budget to New Mexico Department of Finance and Administration	June 1, 2018
Approval of interim budget by New Mexico Department of Finance and Administration	June 11, 2018
Final budget presentation to County Commission	July 24, 2018
Approval of final budget by County Commission	July 24, 2018
Deadline for submission of final budget to New Mexico Department of Finance and Administration	July 31, 2018
Approval of final budget by New Mexico Department of Finance and Administration	August 13, 2018

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.

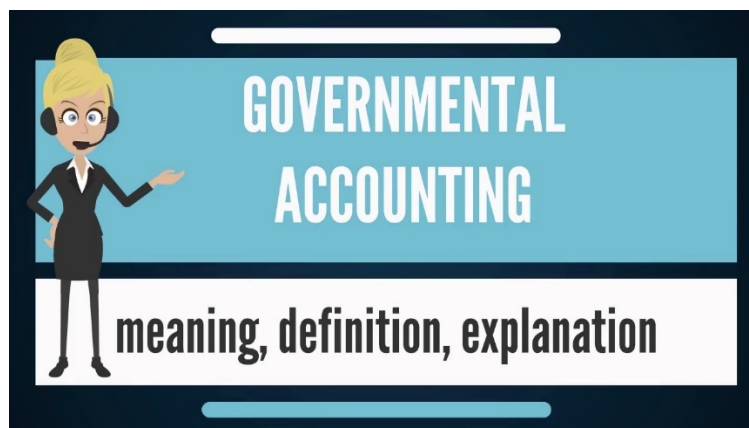
Capital Projects Funds

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.



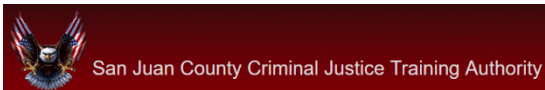
Farm and Range - To account for the activities of predator and environmental controls for the area ranches. Funding is provided by a State Grazing Grant. The fund was created by authority of state statute (see Section 6-11-6, NMSA 1978 Compilation).

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.

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)



DWI Detention & Treatment Facility
Farmington, NM

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

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

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

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

San Juan Water Commission - To account for operating and capital expenditures of

San Juan Water Commission

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.

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.

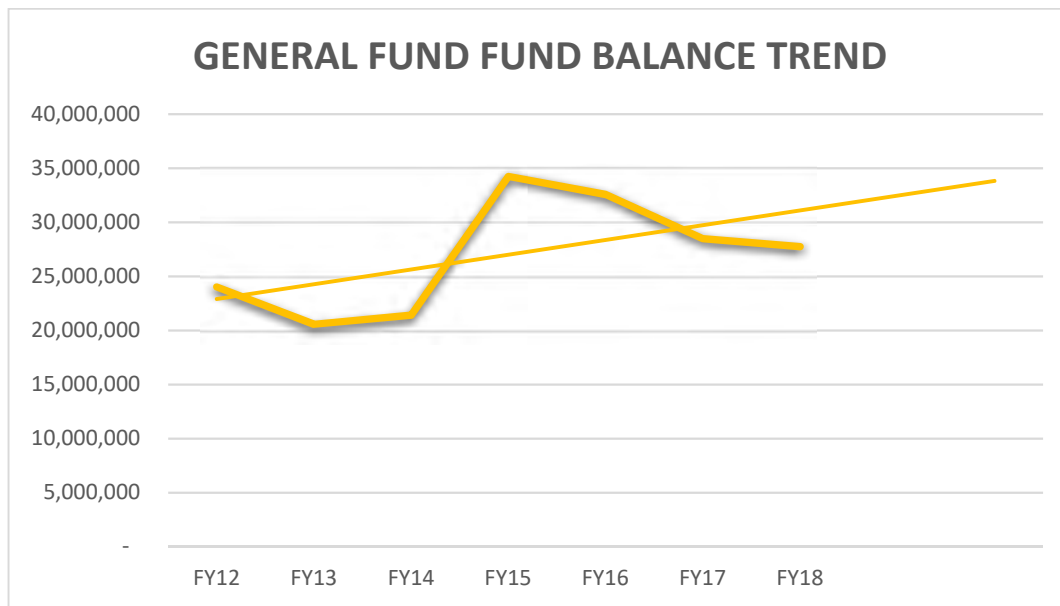




Major Funds 7-year Fund Balance Trend

General Fund

	FY12	FY13	FY14	FY15	FY16	FY17	(Unaudited) FY18
Beginning Balance	\$ 24,195,274	24,022,814	20,580,672	21,416,899	34,252,815	32,590,082	28,482,738
Increases	72,381,139	67,017,177	66,147,384	76,002,833	70,097,738	68,605,205	68,033,270
Decreases	(72,553,599)	(70,459,319)	(65,311,157)	(63,166,917)	(71,760,471)	(72,712,549)	(68,752,523)
	(172,460)	(3,442,142)	836,227	12,835,916	(1,662,733)	(4,107,344)	(719,253)
Ending Balance	\$ 24,022,814	20,580,672	21,416,899	34,252,815	32,590,082	28,482,738	27,763,485
Percent Change	-	-14.33%	4.06%	59.93%	-4.85%	-12.60%	-2.53%



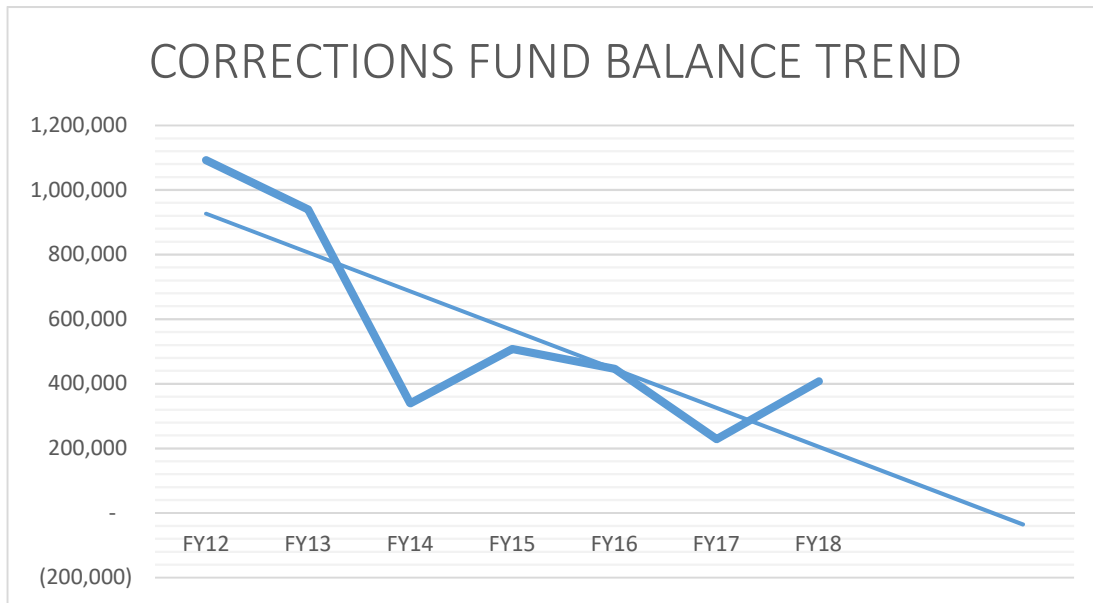
As evidenced in the above, the General Fund has experienced positive fund balance growth over time. FY18 saw a slight decline due to the spending down of cash balances for capital projects. Fiscal year 2015 was an outlier to the overall presented fund balance averaging \$22.6 million.



Major Funds 7-year Fund Balance Trend (Continued)

Corrections Fund

	FY12	FY13	FY14	FY15	FY16	FY17	(Unaudited) FY18
Beginning Balance	\$ 891,758	1,092,205	939,333	339,275	507,378	446,282	228,507
Increases	12,417,337	13,010,992	12,397,636	13,376,332	14,153,832	13,619,713	16,028,846
Decreases	(12,216,890)	(13,163,864)	(12,997,694)	(13,208,229)	(14,214,928)	(13,837,488)	(15,849,607)
	200,447	(152,872)	(600,058)	168,103	(61,096)	(217,775)	179,239
Ending Balance	\$ 1,092,205	939,333	339,275	507,378	446,282	228,507	407,746
Percent Change	-	-14.00%	-63.88%	49.55%	-12.04%	-48.80%	78.44%

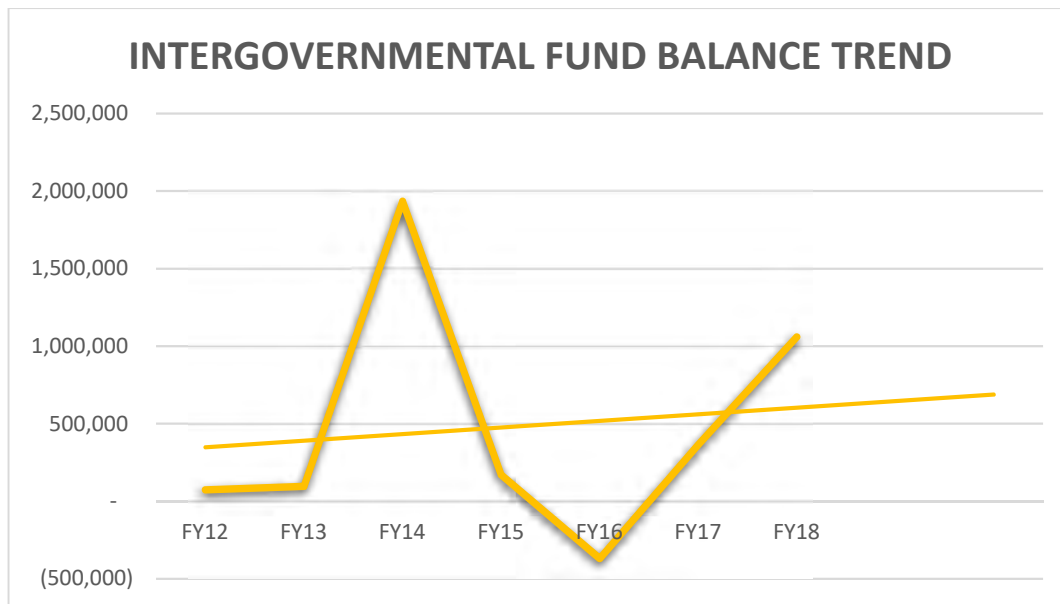


As evidenced in the above, the Corrections fund balance has continued to decline. This is primarily the result of reduced revenues generated in the fund. Thus, the County General fund has had to supplement more monies to assist the Corrections department in operations. In fiscal year 2015, the supplement from the General fund approximated \$7 million while the fiscal year 2019 supplement is expected to reach \$10.5 million. Another factor that has caused the decline in fund balance is the rising cost of healthcare. A new contract was recently renegotiated which caused a dramatic increase. 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)

Intergovernmental Grants Fund

	FY12	FY13	FY14	FY15	FY16	FY17	(Unaudited) FY18
Beginning Balance	\$ (453,583)	73,919	96,998	1,934,270	170,742	(369,173)	364,480
Increases	2,534,000	1,117,196	3,035,391	1,579,228	3,043,171	3,299,020	1,753,088
Decreases	(2,006,498)	(1,094,117)	(1,198,119)	(3,342,756)	(3,583,086)	(2,565,367)	(1,057,683)
	527,502	23,079	1,837,272	(1,763,528)	(539,915)	733,653	695,405
Ending Balance	\$ 73,919	96,998	1,934,270	170,742	(369,173)	364,480	1,059,885
Percent Change	-	31.22%	1894.13%	-91.17%	-316.22%	-198.73%	190.79%



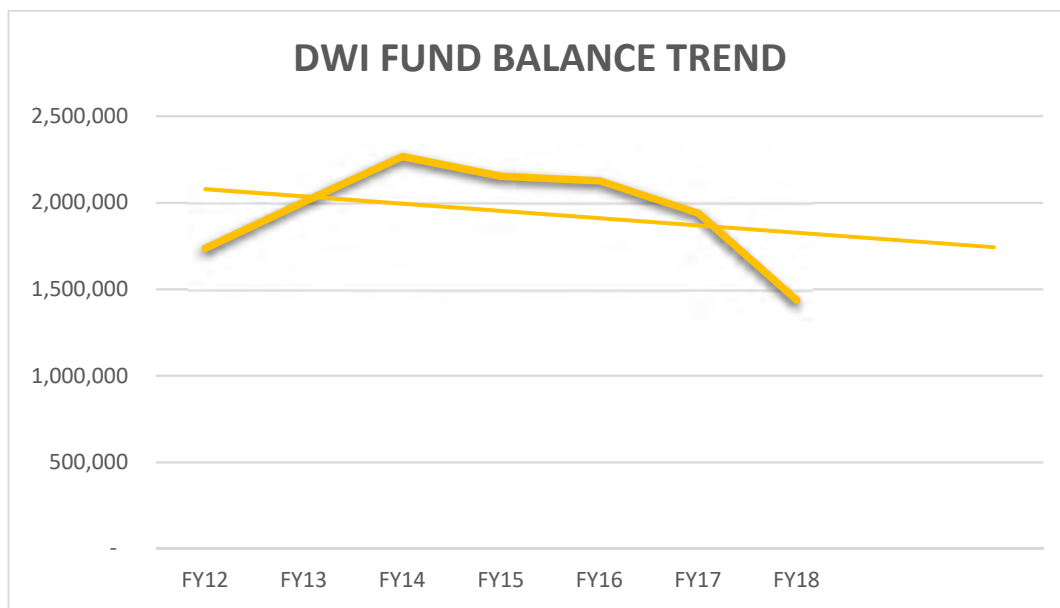
A major waste water treatment project was started in late FY17 and was completed in FY18 which caused an influx of revenues and expenditures. Fund balance will fluctuate from year to year based on grants received and spent.



Major Funds 7-year Fund Balance Trend (Continued)

D.W.I. Facilities Fund

	FY12	FY13	FY14	FY15	FY16	FY17	(Unaudited) FY18
Beginning Balance	\$ 1,424,307	1,737,284	2,005,598	2,267,565	2,153,309	2,126,670	1,939,191
Increases	3,683,508	3,846,234	3,810,699	3,225,931	3,126,313	2,821,618	2,608,873
Decreases	(3,370,531)	(3,577,920)	(3,548,732)	(3,340,187)	(3,152,952)	(3,009,097)	(3,110,801)
	312,977	268,314	261,967	(114,256)	(26,639)	(187,479)	(501,928)
Ending Balance	\$ 1,737,284	2,005,598	2,267,565	2,153,309	2,126,670	1,939,191	1,437,263
Percent Change	-	15.44%	13.06%	-5.04%	-1.24%	-8.82%	-25.88%



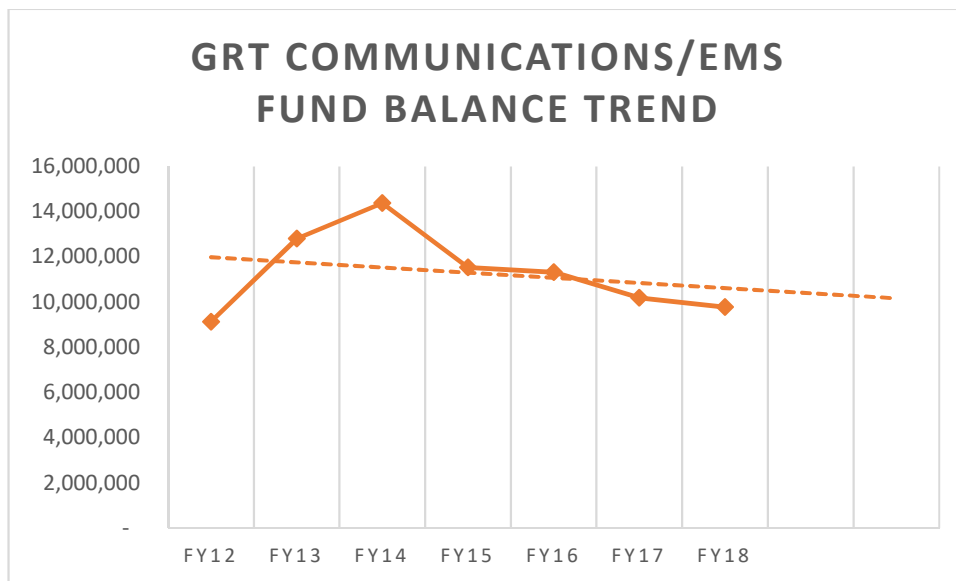
The D.W.I. Facilities Fund, also known as the Alternative Sentencing Fund, has continued to see a reduction of funding from the State of New Mexico for this program. The cash balance has been decreasing starting in FY15 due to this decline. Management continues to monitor the fund balance for this program and will be proactive in finding the means to fund this program in the future.



Major Funds 7-year Fund Balance Trend (Continued)

Gross Receipts Tax Communications/Emergency Medical Services Fund

	FY12	FY13	FY14	FY15	FY16	FY17	(Unaudited) FY18
Beginning Balance	\$ 8,942,793	9,134,808	12,808,286	14,381,447	11,531,926	11,325,724	10,190,538
Increases	10,532,834	7,032,772	6,972,765	10,364,059	9,472,031	8,713,887	8,843,982
Decreases	(10,340,819)	(3,359,294)	(5,399,604)	(13,213,580)	(9,678,233)	(9,849,073)	(9,258,739)
	192,015	3,673,478	1,573,161	(2,849,521)	(206,202)	(1,135,186)	(414,757)
Ending Balance	\$ 9,134,808	12,808,286	14,381,447	11,531,926	11,325,724	10,190,538	9,775,781
Percent Change	-	40.21%	12.28%	-19.81%	-1.79%	-10.02%	-4.07%



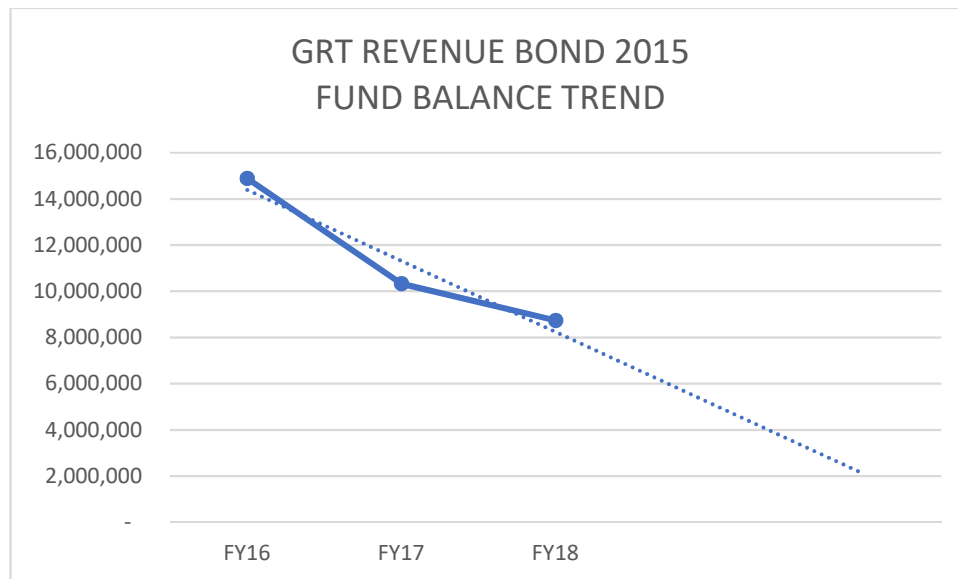
The GRT Communications/EMS fund balance has maintained a strong balance of approximately \$10 million five years. San Juan County Communications Authority and the Ambulance funds utilize this fund to help with operations and capital purchases. Starting in FY14, the fund balance began to decline as Communications Authority and the Ambulance funds spent down their cash balances. FY18 marks the first time in 5 years that the fund has been below \$10 million; however, management continues to monitor the fund closely. 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

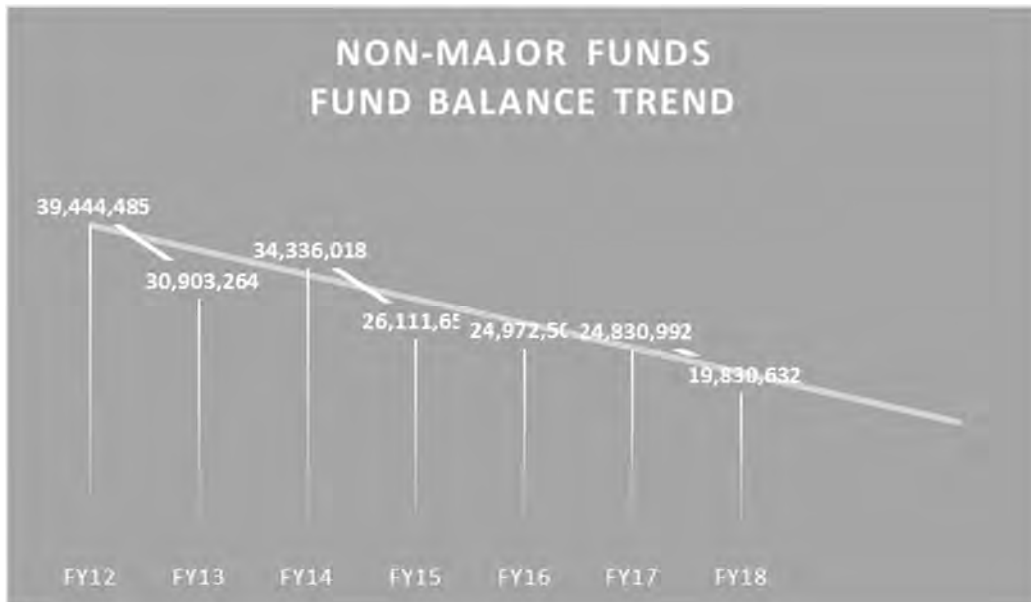
	FY12	FY13	FY14	FY15	FY16	FY17	(Unaudited) FY18
Beginning Balance	\$ -	-	-	-	18,894,882	14,881,332	10,317,310
Increases	-	-	-	19,245,710	133,289	451,745	163,577
Decreases	-	-	-	(350,828)	(4,146,839)	(5,015,767)	(1,746,158)
	-	-	-	18,894,882	(4,013,550)	(4,564,022)	(1,582,581)
Ending Balance	\$ -	-	-	18,894,882	14,881,332	10,317,310	8,734,729
Percent Change	-	-	-	-	-	-30.67%	-15.34%



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

	FY12	FY13	FY14	FY15	FY16	FY17	(Unaudited) FY18
Beginning Balance	\$ 46,411,371	39,444,485	30,903,264	34,336,018	26,111,658	24,972,506	24,830,992
Increases	46,750,846	39,170,568	38,289,977	48,465,487	34,888,849	44,374,466	23,357,310
Decreases	(53,717,732)	(47,711,789)	(34,857,223)	(56,689,847)	(36,028,001)	(44,515,980)	(28,357,670)
	(6,966,886)	(8,541,221)	3,432,754	(8,224,360)	(1,139,152)	(141,514)	(5,000,360)
Ending Balance	\$ 39,444,485	30,903,264	34,336,018	26,111,658	24,972,506	24,830,992	19,830,632
Percent Change	-	-21.65%	11.11%	-23.95%	-4.36%	-0.57%	-20.14%



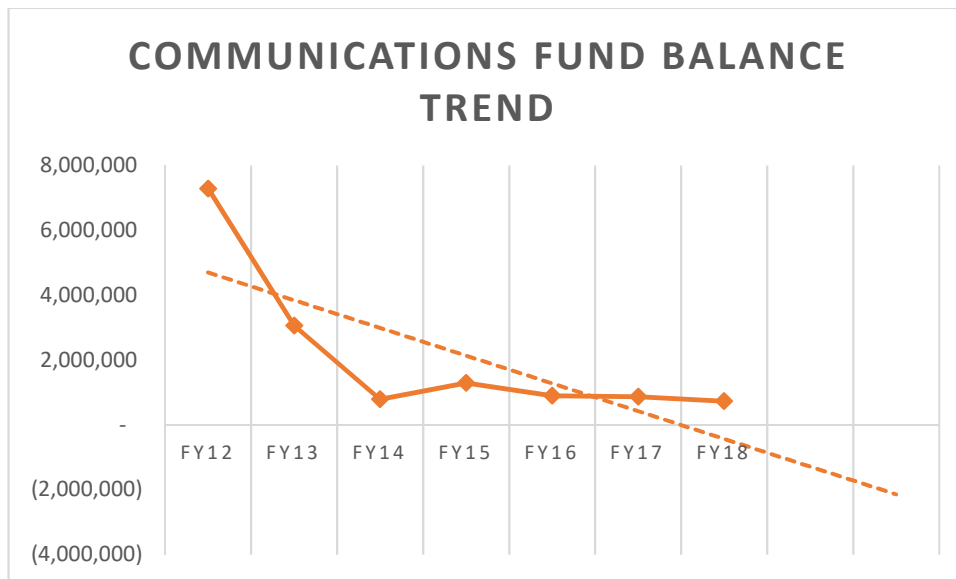
The County’s non-major funds are comprised of the special revenue funds, capital projects funds and a debt service fund. These funds were established for their specific purposes and, as a result, monies are expended in the course of business each fiscal year. Some funds generate revenues while others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

	FY12	FY13	FY14	FY15	FY16	FY17	FY18
Beginning Balance	\$ 7,085,677	7,291,279	3,068,974	799,958	1,302,094	906,019	876,905
Increases	4,365,186	106,917	2,044,587	6,822,602	3,933,022	4,003,002	4,146,492
Decreases	(4,159,584)	(4,329,222)	(4,313,603)	(6,320,466)	(4,329,097)	(4,032,116)	(4,287,335)
	205,602	(4,222,305)	(2,269,016)	502,136	(396,075)	(29,114)	(140,843)
Ending Balance	\$ 7,291,279	3,068,974	799,958	1,302,094	906,019	876,905	736,062
Percent Change	-	-57.91%	-73.93%	62.77%	-30.42%	-3.21%	-16.06%



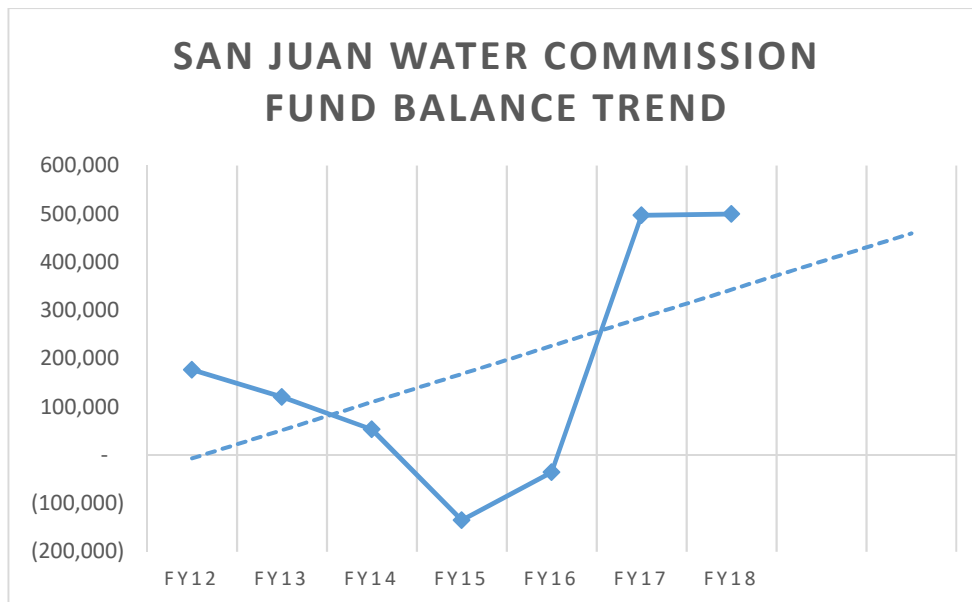
While the trend line is showing a consistent decline into negative fund balance, it is worth noting that there was a change in operations during fiscal years 2013 and 2014. Prior to those fiscal years, the Communications Authority and Ambulance funds carried the cash generated from the GRT Communications/EMS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

	(Unaudited)						
	FY12	FY13	FY14	FY15	FY16	FY17	FY18
Beginning Balance	\$ 176,532	177,052	120,426	53,279	(134,745)	(35,295)	497,080
Increases	1,115,349	1,264,218	1,481,361	1,598,276	1,970,274	1,573,988	1,036,451
Decreases	(1,114,829)	(1,320,844)	(1,548,508)	(1,786,300)	(1,870,824)	(1,041,613)	(1,034,005)
	520	(56,626)	(67,147)	(188,024)	99,450	532,375	2,446
Ending Balance	\$ 177,052	120,426	53,279	(134,745)	(35,295)	497,080	499,526
Percent Change	-	-31.98%	-55.76%	-352.90%	-73.81%	-1508.36%	0.49%



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

REVENUES



Ah-Shi-Sle-Pah Wilderness Study Area
(interference.cc)



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 80% of the FY19 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 (two increments of 1/8 th of 1% or .25%)
County Health Care GRT (1/16 th of 1% or .0625%)
County Correctional Facility GRT (two increments of 1/16 th of 1% or .125%)
County Emergency Communications and EMS GRT (three increments of 1/16 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 (two increments of 1/8 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, 2018.

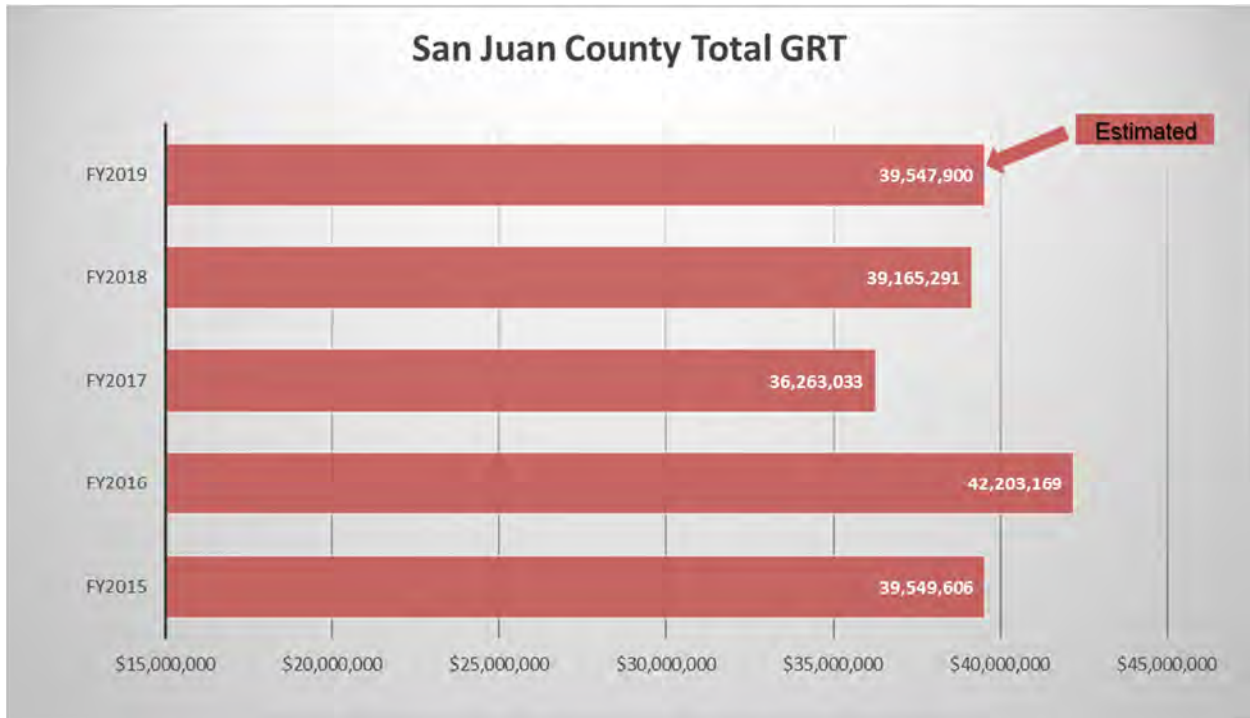




San Juan County GRT Imposed vs. Authorized As of July 1, 2018					
Gross Receipts Tax	Total Taxing Authority	Percentage Imposed	Unused Authority	FY19 Revenue	Potential Additional Revenue
County GRT	0.4375%	0.4375%	0.0000%	11,937,613	-
County Emerg. Comm/EMS/Beh Health	0.2500%	0.1875%	0.0625%	6,344,544	2,114,848
Local Hospital GRT	0.5000%	0.0000%	0.5000%	348,113	16,915,664
County Correctional Facility	0.1250%	0.1250%	0.0000%	4,228,916	-
County Environmental (unincorporated)	0.1250%	0.1250%	0.0000%	1,407,476	-
County Fire (unincorporated)	0.2500%	0.2500%	0.0000%	2,327,967	-
County Infrastructure (unincorporated)	0.1250%	0.0000%	0.1250%	-	1,407,476
County Capital Outlay	0.2500%	0.0000%	0.2500%	-	8,457,832
County Health Care GRT	0.0625%	0.0625%	0.0000%	6,187,282	-
County Quality of Life GRT	0.2500%	0.0000%	0.2500%	-	8,457,832
County Business Retention	0.1875%	0.0000%	0.1875%	-	18,561,846
County Hold Harmless GRT	0.3750%	0.2500%	0.1250%	6,765,989	4,228,916
County Safety Net Care Pool	0.0833%	0.0000%	0.0833%	-	2,819,277
Total Local Option GRT	3.0208%	1.4375%	1.5833%	39,547,900	62,963,691
State of New Mexico		5.1250%			
Total Implemented Rate		6.5625%			
County Water and Sanitation	0.2500%	0.2500%	0.0000%	64,202	-

Gross Receipts Taxes Imposed San Juan County & Municipalities As of July 1, 2018							
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%	0.1250%		0.1250%	
Municipal Capital Outlay	0.2500%	0.2500%					
Municipal Environmental	0.0625%		0.0625%	0.0625%		0.0625%	
Municipal Hold Harmless			0.2500%				
Total Imposed GRT Rate	8.0000%	8.1875%	7.6250%	6.6250%	6.8125%	6.8750%	6.5625%
Breakdown of GRT Rate							
State	5.1250%	5.1250%	5.1250%	5.1250%	5.1250%	5.1250%	5.1250%
County	1.0625%	1.0625%	1.0625%	1.0625%	1.4375%	1.0625%	1.4375%
Water/Sanitation Districts					0.2500%	0.2500%	
City	1.8125%	2.0000%	1.4375%	0.4375%		0.4375%	
Total Imposed GRT Rate	8.0000%	8.1875%	7.6250%	6.6250%	6.8125%	6.8750%	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 FY18 increased 7.4% from FY17. San Juan County budgets conservatively and has budgeted a .76% increase from FY18 actuals.



Property Tax Revenue - Property Tax (including oil and gas), an estimated 24.5% of the FY19 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 6.545 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 5% of San Juan County’s FY19 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 6.7 mils for Tax Year 2018
 - 2018 Residential Assessed value: \$1,482,048,053
 - Assessed value increase of 1.88% from Tax Year 2017
- Non-residential Mil Rate is 8.5 mils for Tax Year 2018
 - 2018 Non-residential Assessed value: \$1,587,461,963
 - Assessed value decrease of 4.57% from Tax Year 2017
- Oil & Gas Production and Equipment Mil Rate is 8.5 mils for Tax Year 2018
 - 2018 Oil/Gas Production & Equipment Assessed value: \$565,298,220
 - Assessed value increase of 33.91% from Tax Year 2017
- 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

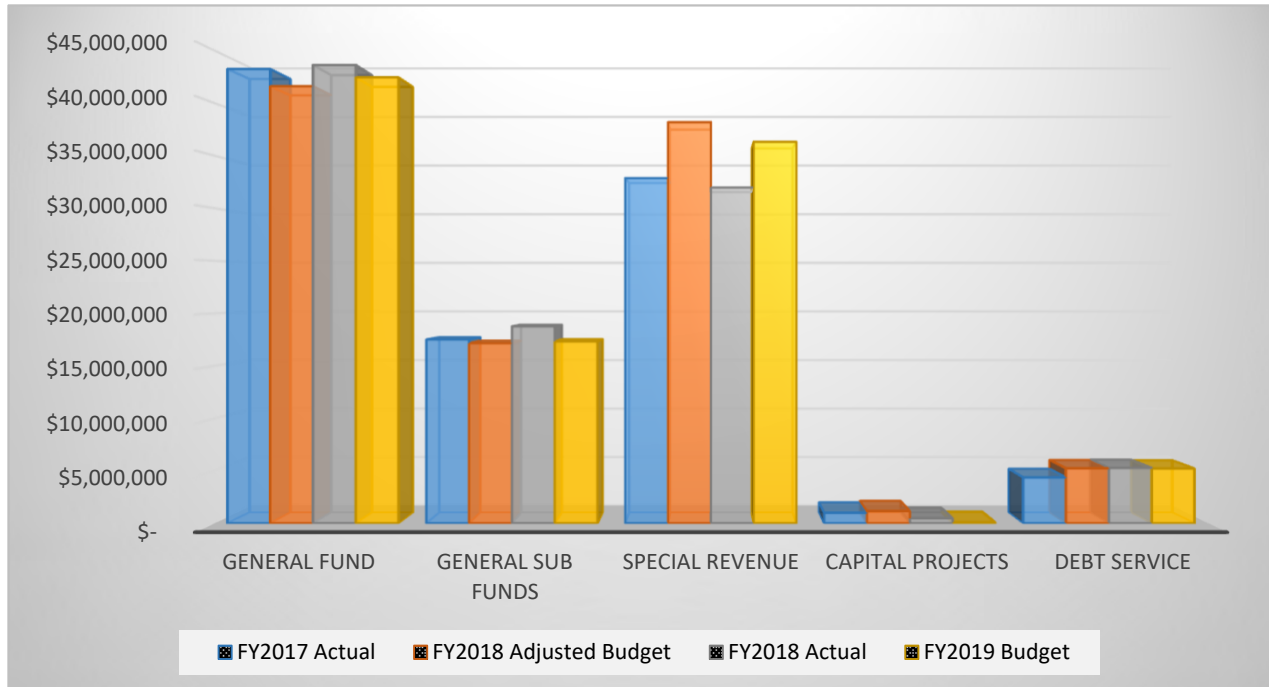
Intergovernmental Grants Revenue - Intergovernmental revenue accounts for 16% of the FY2019 budget and consists of Federal and State Grant funding. San Juan County projects/programs would not exist without funding from various Federal and State agencies. Of the budgeted \$16,549,646 Intergovernmental Revenue, \$10,238,296 will be used to fund basic services such as Corrections, Alternative Sentencing, Communications Authority, Emergency Medical Services, Volunteer Fire, Law Enforcement, Juvenile Service, Criminal Justice Training Authority, Fire Excise and Housing. The remaining \$6,311,350 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, and Distracted Driving/Texting Enforcement
 - Fund Safe Community Program
- ❖ Health/Social Services
 - Fund salary for Emergency Management Coordinator and staff
 - Fund Homeland Security Exercises & Training, and provide necessary equipment
 - Fund the operation of transfer stations located on the reservation
- ❖ Public Works
 - County Road Bridge 5500



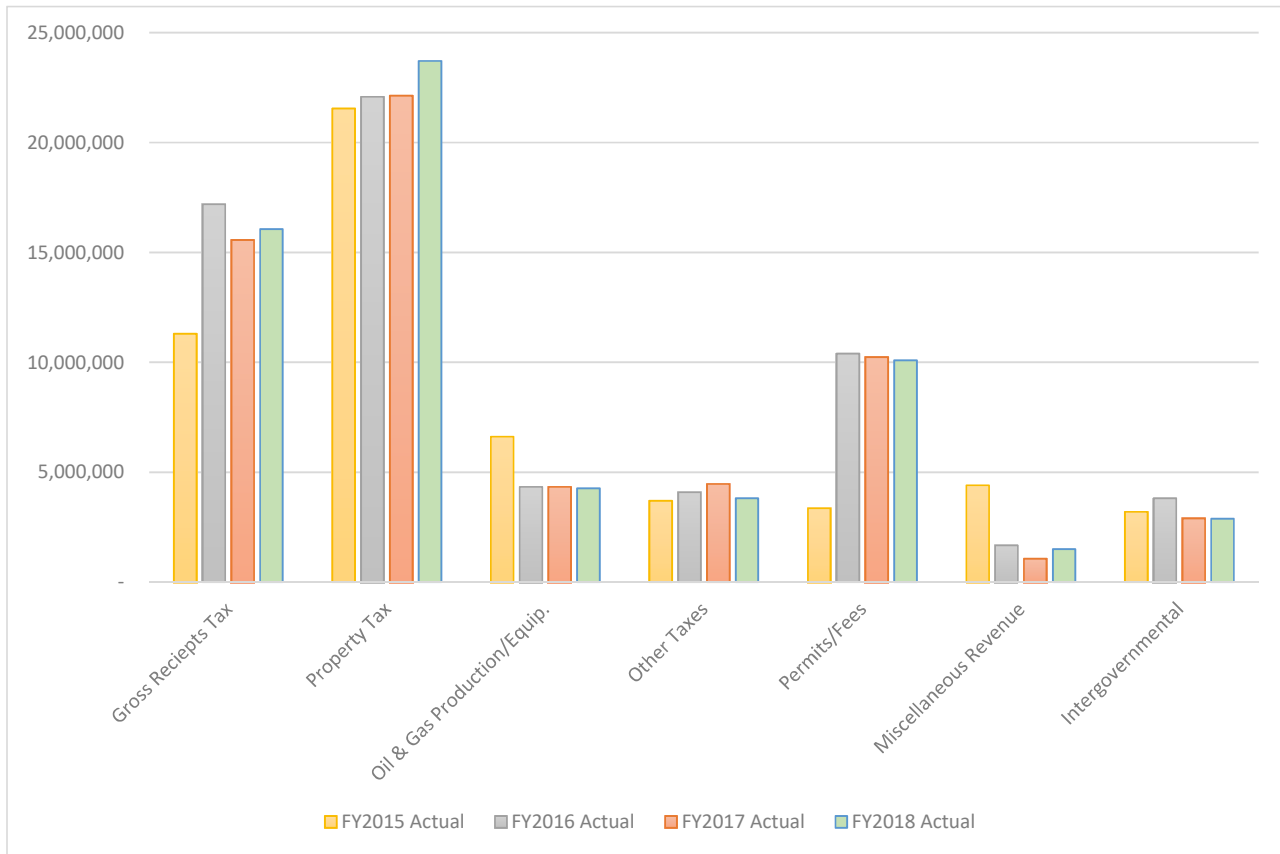
San Juan County FY2019 Budget Revenue by Fund Type



Fund Type	FY2017 Actual	FY2018		FY2019 Budget
		Adjusted Budget	Actual	
General Fund	\$ 43,205,408	41,574,705	43,589,727	42,417,046
General Sub Funds	17,526,620	17,168,847	18,772,593	17,330,782
Special Revenue	32,849,360	38,161,688	31,954,317	36,298,802
Capital Projects	1,011,528	1,176,220	482,470	98,500
Debt Service	4,390,736	5,265,636	5,294,848	5,242,528
Total	\$ 98,983,652	103,347,096	100,093,955	101,387,658



REVENUE BY CATEGORY - 4 YEAR HISTORICAL TREND GENERAL FUND REVENUES

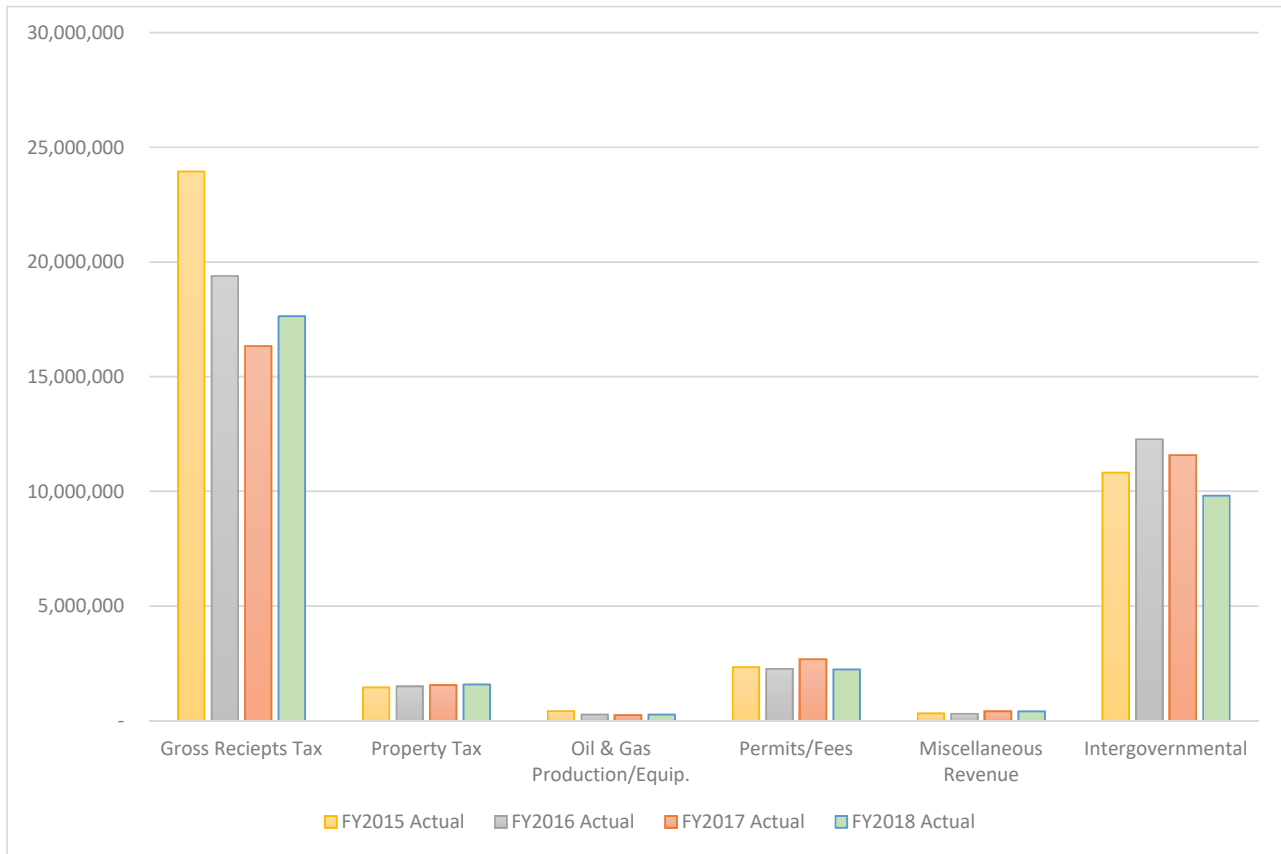


Revenue Category	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual
Gross Receipts Tax	\$ 11,301,788	17,194,232	15,567,664	16,061,777
Property Tax	21,552,819	22,081,880	22,135,606	23,711,654
Oil & Gas Production/Equip.	6,625,227	4,338,400	4,338,400	4,273,608
Other Taxes	3,703,506	4,094,186	4,468,107	3,819,701
Permits/Fees	3,362,453	10,397,326	10,243,841	10,098,707
Miscellaneous Revenue	4,410,658	1,676,933	1,073,326	1,506,488
Intergovernmental	3,204,018	3,820,929	2,905,084	2,890,385
Health Plan Premium*	7,290,577	-	-	-
	\$ 61,451,046	63,603,886	60,732,028	62,362,320

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



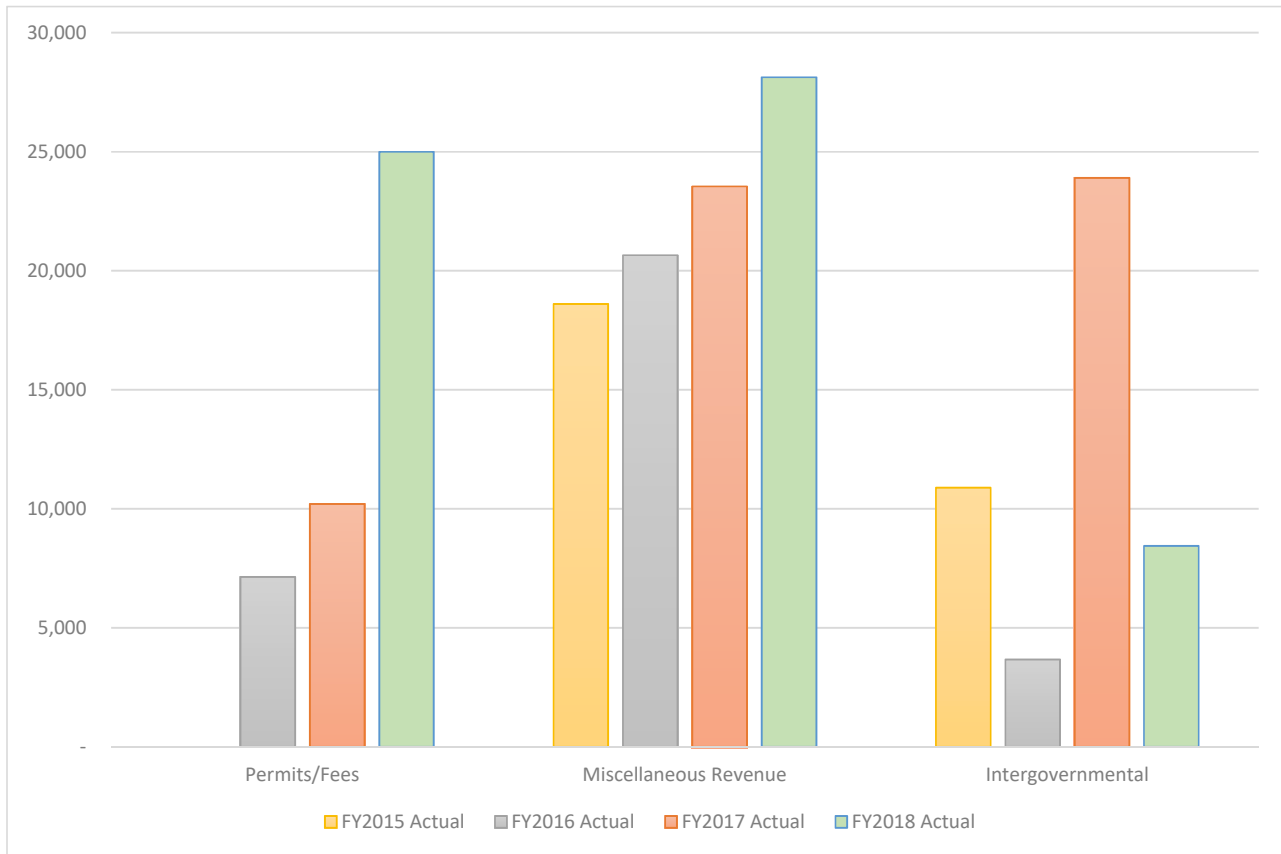
REVENUE BY CATEGORY - 4 YEAR HISTORICAL TREND SPECIAL REVENUE FUND REVENUES



Revenue Category	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual
Gross Receipts Tax	\$ 23,946,861	19,388,520	16,335,068	17,641,706
Property Tax	1,456,101	1,493,485	1,554,206	1,576,961
Oil & Gas Production/Equip.	414,076	271,150	241,689	267,214
Permits/Fees	2,337,371	2,258,246	2,673,306	2,242,422
Miscellaneous Revenue	318,611	305,947	412,401	409,511
Intergovernmental	10,820,573	12,273,355	11,575,051	9,815,000
	\$ <u>39,077,105</u>	<u>35,990,703</u>	<u>32,791,721</u>	<u>31,952,814</u>



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

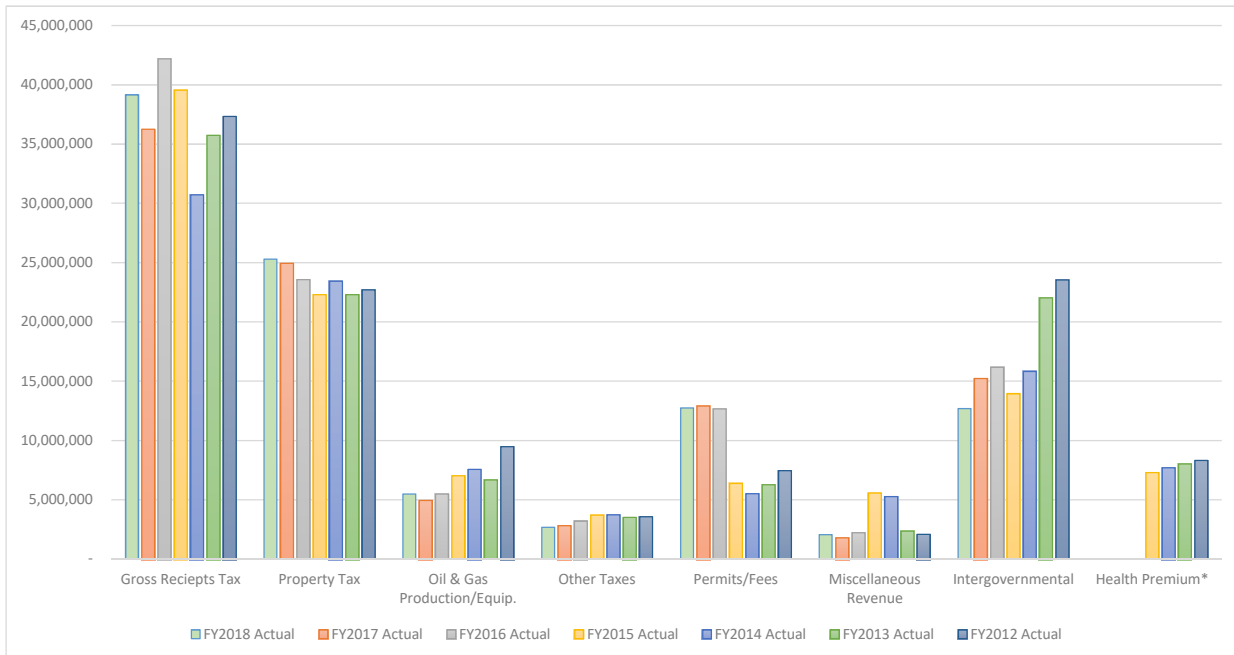


Revenue Category	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual
Permits/Fees	-	7,132	10,201	24,993
Miscellaneous Revenue	18,598	20,650	23,539	28,122
Intergovernmental	10,883	3,667	23,899	8,435
Health Plan Premium*	8,462	-	-	-
	\$ 37,943	31,449	57,639	61,550

* 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**

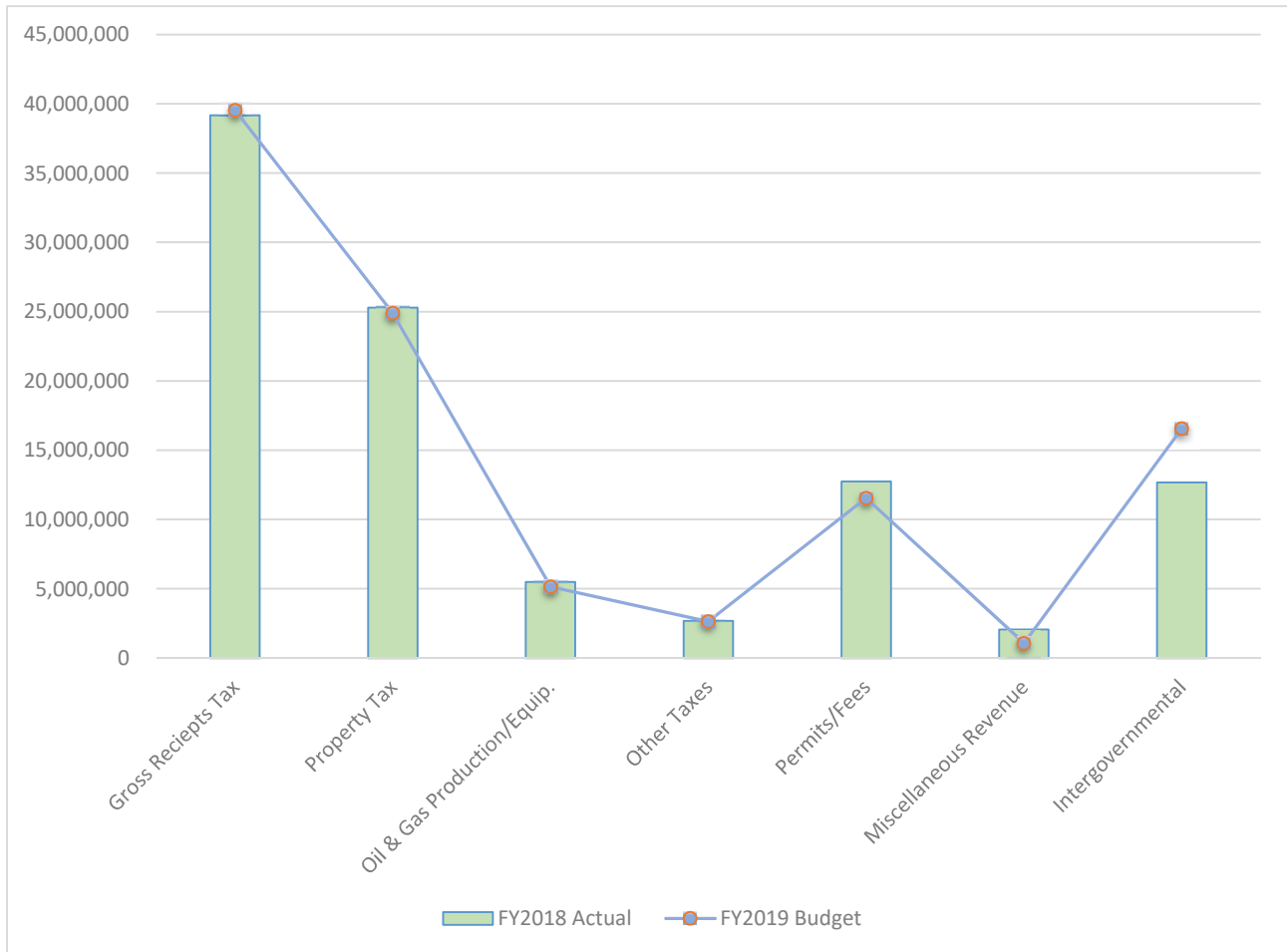


Revenue Category	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual
Gross Receipts Tax	\$ 37,345,270	35,755,429	30,721,522	39,549,606	42,203,162	36,263,034	39,165,291
Property Tax	22,701,705	22,300,857	23,428,895	22,303,545	23,575,365	24,944,481	25,291,459
Oil & Gas Production/Equip.	9,480,043	6,689,966	7,575,606	7,039,302	5,487,032	4,963,667	5,479,345
Other Taxes	3,567,550	3,535,133	3,745,904	3,703,506	3,216,704	2,829,860	2,684,998
Permits/Fees	7,469,611	6,286,014	5,513,273	6,391,195	12,662,704	12,927,348	12,732,623
Miscellaneous Revenue	2,088,905	2,353,385	5,275,252	5,570,670	2,228,940	1,808,871	2,060,028
Intergovernmental	23,544,117	22,047,833	15,837,305	13,955,261	16,188,294	15,246,391	12,680,211
Health Premium*	8,336,712	8,041,163	7,707,990	7,299,038	-	-	-
	\$ 114,533,913	107,009,780	99,805,747	105,812,123	105,562,201	98,983,652	100,093,955

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



FY2019 BUDGET vs FY2018 ACTUALS TOTAL REVENUES



Revenue Category	FY2018 Actual	FY2019 Budget	Percent Change
Gross Receipts Tax	\$ 39,165,291	39,547,900	0.98%
Property Tax	25,291,459	24,899,450	(1.55%)
Oil & Gas Production/Equip.	5,479,345	5,139,283	(6.21%)
Other Taxes	2,684,998	2,630,000	(2.05%)
Permits/Fees	12,732,623	11,548,154	(9.30%)
Miscellaneous Revenue	2,060,028	1,073,225	(47.90%)
Intergovernmental	12,680,211	16,549,646	30.52%
	\$ 100,093,955	101,387,658	1.29%

COMPREHENSIVE FINANCIAL PLAN



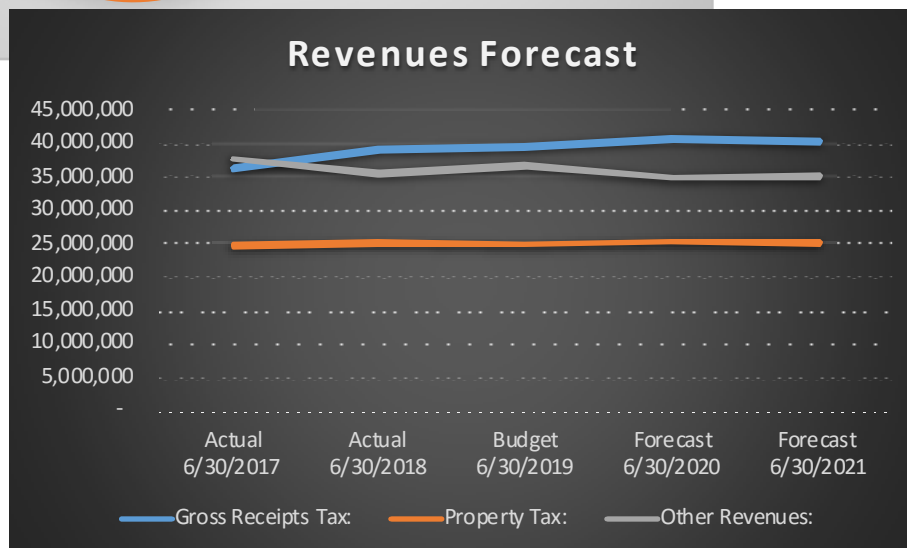
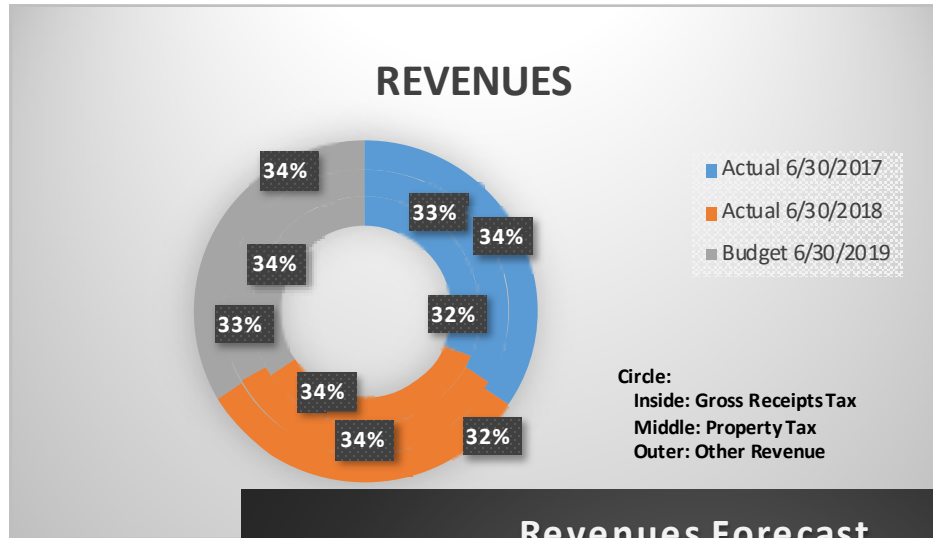
NAPI Tree Farm – San Juan County, NM
(Chris Hunter)





FORECASTING THE COUNTY'S FINANCES: REVENUES

Revenue Source	Actual 6/30/2017	Actual 6/30/2018	Budget 6/30/2019	Forecast 6/30/2020	Forecast 6/30/2021
Gross Receipts Tax: \$	36,263,029	39,165,291	39,547,900	40,805,857	40,213,916
Property Tax:	24,946,239	25,291,458	24,899,450	25,366,786	25,343,391
Other Revenues:	37,774,384	35,637,206	36,940,308	34,905,516	35,254,571
\$	98,983,652	100,093,955	101,387,658	101,078,159	100,811,878

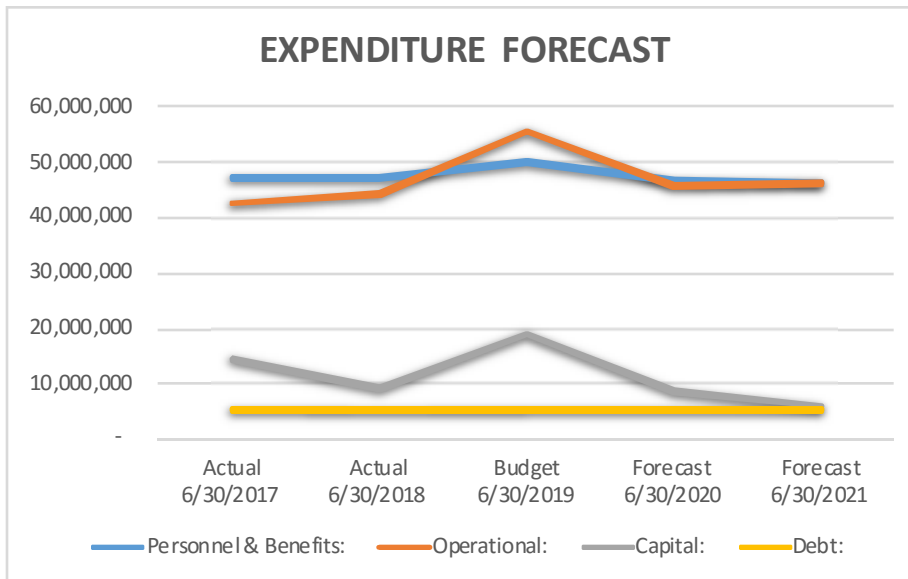


The County continues to take a conservative approach in estimating revenues in the effort to minimize the impact on County operations should the economy not perform to the extent needed to provide services to the County's citizens. The forecast for revenues anticipates currently known losses in County gross receipts tax income against New Mexico state equalization payments and potential for the County implementing its additional 1/8th GRT increment which is estimated to bring in \$3.6 million to the County for operations. Due to the new increment the anticipated state equalization payment would be reduced or absent in FY2021; therefore, the budgeted revenue declines that year. The forecasted property tax revenue has been estimated on the assumption that there are prospects coming into the County region that would offset the total loss from the PNM generating station and San Juan Coal Mine shutdown in 2022. Finally, other revenue sources are expected to generate cash similarly to previous years.



FORECASTING THE COUNTY'S FINANCES: EXPENDITURES

Expenditure Source	Actual 6/30/2017	Actual 6/30/2018	Budget 6/30/2019	Forecast 6/30/2020	Forecast 6/30/2021
Personnel & Benefits: \$	47,196,172	47,341,654	49,997,215	46,631,988	46,237,666
Operational:	42,682,975	44,232,321	55,609,356	45,673,978	46,130,718
Capital:	14,263,183	9,038,894	18,920,603	8,777,494	5,955,646
Debt:	5,415,457	5,265,317	5,271,740	5,302,927	5,285,616
\$	109,557,787	105,878,186	129,798,914	106,386,387	103,609,646



Assumptions

The expenditures forecasted include anticipation of a 2% STEP increase for the 2020 and 2021 fiscal years. The expenditures factor the average actual accumulated payroll and benefit related costs less expected salary savings for vacant positions throughout the fiscal year. Operational costs are anticipated to be somewhat consistent for the next two fiscal years with anticipated increase in the cost of services provided to the County and anticipated grant funded expenditures awarded to the County. It should be noted that the FY19 budget is presented significantly higher than actual costs. This is the result of grant related projects that are budgeted to occur during the 2019 fiscal year. Capital projects budget anticipated costs related to ensuring that the County has the capital equipment necessary for public safety and to maintain operations each fiscal year. It additionally includes the costs related to the preservation of County roads. The anticipated capital expenditures factor in the utilization of all related bond funding that was received in 2015. Debt service expenditures are anticipated to meet the principal and interest obligations on the current revenue bonds and other related loans payable. Excess expenditures over revenues are by design of spending down specially designated cash balances.



FORECASTING THE COUNTY'S FINANCES: FUND BALANCE

The County's fund balance is generated through excess revenues over expenditures whereas 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 2020 and 2021 present expenditures in excess of revenues. This is a result of certain special revenue and capital projects funds in which there was one time revenues received in prior years and expended in subsequent years. As a result, the beginning cash balances is planned to be spent down in accordance with the purpose of the fund. The related fund balance for each fund would also show a decline. See the revenue and expenditure forecasting for specific information on significant differences from forecasted numbers to budget/actuals.

ANNUAL BUDGET & HISTORICAL DATA



Lake Assault Fire Boat
(Fire Apparatus Magazine)



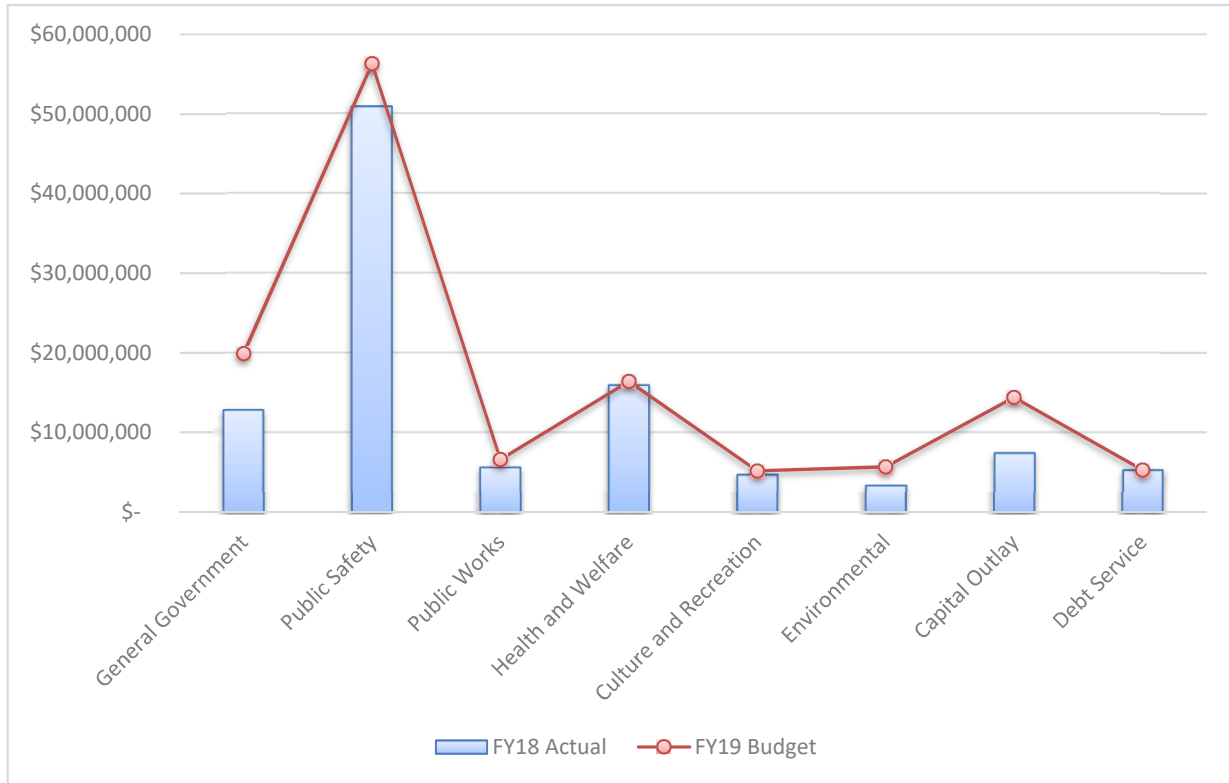
SAN JUAN COUNTY BUDGETED EXPENDITURES BY FUNCTION

FUND TYPE	GENERAL GOVERNMENT	PUBLIC SAFETY	PUBLIC WORKS	HEALTH AND WELFARE	CULTURE AND RECREATION	ENVIRONMENTAL	CAPITAL OUTLAY	DEBT SERVICE	TOTAL BY FUND
GENERAL FUND	\$ 8,002,554	18,008,766	-	523,223	4,003,301	-	-	-	30,537,844
GENERAL FUND - SUB FUNDS	4,884,222	-	6,593,644	14,649,622	-	-	-	-	26,127,488
TOTAL GENERAL FUND	12,886,776	18,008,766	6,593,644	15,172,845	4,003,301	-	-	-	56,665,332
SPECIAL REVENUE FUNDS	7,039,705	38,323,061	-	1,232,997	1,167,598	5,693,744	-	-	53,457,105
CAPITAL PROJECTS FUNDS	-	-	-	-	-	-	14,404,737	-	14,404,737
DEBT SERVICE FUND	-	-	-	-	-	-	-	5,271,740	5,271,740
TOTAL BY FUNCTION	\$ 19,926,481	56,331,827	6,593,644	16,405,842	5,170,899	5,693,744	14,404,737	5,271,740	129,798,914





FY2019 BUDGET vs FY2018 ACTUALS EXPENDITURES BY FUNCTION



Expenditure Category	FY2018 Actual	FY2019 Budget	Percent Change
General Government	\$ 12,806,723	19,926,481	55.59%
Public Safety	50,843,209	56,331,827	10.80%
Public Works	5,604,187	6,593,644	17.66%
Health and Welfare	15,921,524	16,405,842	3.04%
Culture and Recreation	4,689,601	5,170,899	10.26%
Environmental	3,341,867	5,693,744	70.38%
Capital Outlay	7,405,757	14,404,737	94.51%
Debt Service	5,265,318	5,271,740	0.12%
	\$ 105,878,186	129,798,914	22.59%



FY2019 BUDGET vs FY2018 ACTUALS EXPENDITURES BY CATEGORY



Expenditure Category	FY2018 Actual	FY2019 Budget	Percent Change
Wages/Benefits	\$ 47,341,654	49,997,215	5.61%
Other Operating	44,232,321	55,609,356	25.72%
Capital	9,038,894	18,920,603	109.32%
Debt Service	5,265,317	5,271,740	0.12%
	<u>\$ 105,878,186</u>	<u>129,798,914</u>	<u>22.59%</u>



EXPENDITURE BY FUND TYPE

EXPENDITURE TYPE	GENERAL FUND				
	FY2017 Actual	FY2018 Adjusted Budget	FY2018 Actual	FY2019 Budget	Budget/Actual % Change
Wages	\$ 16,787,983	17,962,146	16,968,432	17,584,572	3.63%
Benefits	5,810,628	6,232,998	5,824,856	6,259,244	7.46%
Professional Services	682,238	666,528	696,857	856,674	22.93%
Other Operating	3,365,677	5,593,072	5,386,932	5,837,354	8.36%
TOTAL	\$ 26,646,526	30,454,744	28,877,077	30,537,844	5.75%

EXPENDITURE TYPE	GENERAL FUND - SUB FUNDS				
	FY2017 Actual	FY2018 Adjusted Budget	FY2018 Actual	FY2019 Budget	Budget/Actual % Change
Wages	\$ 3,236,287	3,465,729	3,256,674	3,608,649	10.81%
Benefits	1,177,402	1,367,338	1,242,486	1,364,192	9.80%
Professional Services	837,913	1,083,239	744,494	873,876	17.38%
Other Operating	21,332,500	19,883,538	18,036,641	19,554,263	8.41%
Capital	541,604	380,700	303,982	726,508	139.00%
TOTAL	\$ 27,125,706	26,180,544	23,584,277	26,127,488	10.78%

EXPENDITURE TYPE	SPECIAL REVENUE				
	FY2017 Actual	FY2018 Adjusted Budget	FY2018 Actual	FY2019 Budget	Budget/Actual % Change
Wages	\$ 15,261,184	15,768,818	15,063,225	15,873,635	5.38%
Benefits	4,891,936	5,385,141	4,959,499	5,654,897	14.02%
Professional Services	7,491,767	10,717,125	9,654,985	9,964,152	3.20%
Other Operating	8,214,249	17,917,974	9,198,773	17,399,607	89.15%
Capital	4,001,198	4,942,978	1,869,274	4,564,814	144.20%
TOTAL	\$ 39,860,334	54,732,036	40,745,756	53,457,105	31.20%

EXPENDITURE TYPE	CAPITAL PROJECTS FUNDS				
	FY2017 Actual	FY2018 Adjusted Budget	FY2018 Actual	FY2019 Budget	Budget/Actual % Change
Wages	\$ 30,752	39,831	26,481	2,153	(91.87%)
Professional Services	758,631	63,111	513,639	773,303	50.55%
Other Operating	-	-	-	-	
Capital	9,720,381	22,085,494	6,865,638	13,629,281	98.51%
TOTAL	\$ 10,509,764	22,188,436	7,405,758	14,404,737	94.51%

(Continued)



DEBT SERVICE					
EXPENDITURE TYPE	FY2017 Actual	FY2018 Adjusted Budget	FY2018 Actual	FY2019 Budget	Budget/Actual % Change
Principal	\$ 5,415,457	5,265,636	5,265,318	5,271,740	0.12%
TOTAL	\$ 5,415,457	5,265,636	5,265,318	5,271,740	0.12%

ALL FUNDS					
EXPENDITURE TYPE	FY2017 Actual	FY2018 Adjusted Budget	FY2018 Actual	FY2019 Budget	Budget/Actual % Change
Wages	\$ 35,316,206	37,236,524	35,314,812	37,069,009	4.97%
Benefits	11,879,966	12,985,477	12,026,841	13,278,333	10.41%
Professional Services	9,770,549	12,530,003	11,609,975	12,468,005	7.39%
Other Operating	32,912,426	43,394,584	32,622,346	42,791,224	31.17%
Capital	14,263,183	27,409,172	9,038,894	18,920,603	109.32%
Principal	5,415,457	5,265,636	5,265,318	5,271,740	0.12%
TOTAL	\$ 109,557,787	138,821,396	105,878,186	129,798,914	22.59%

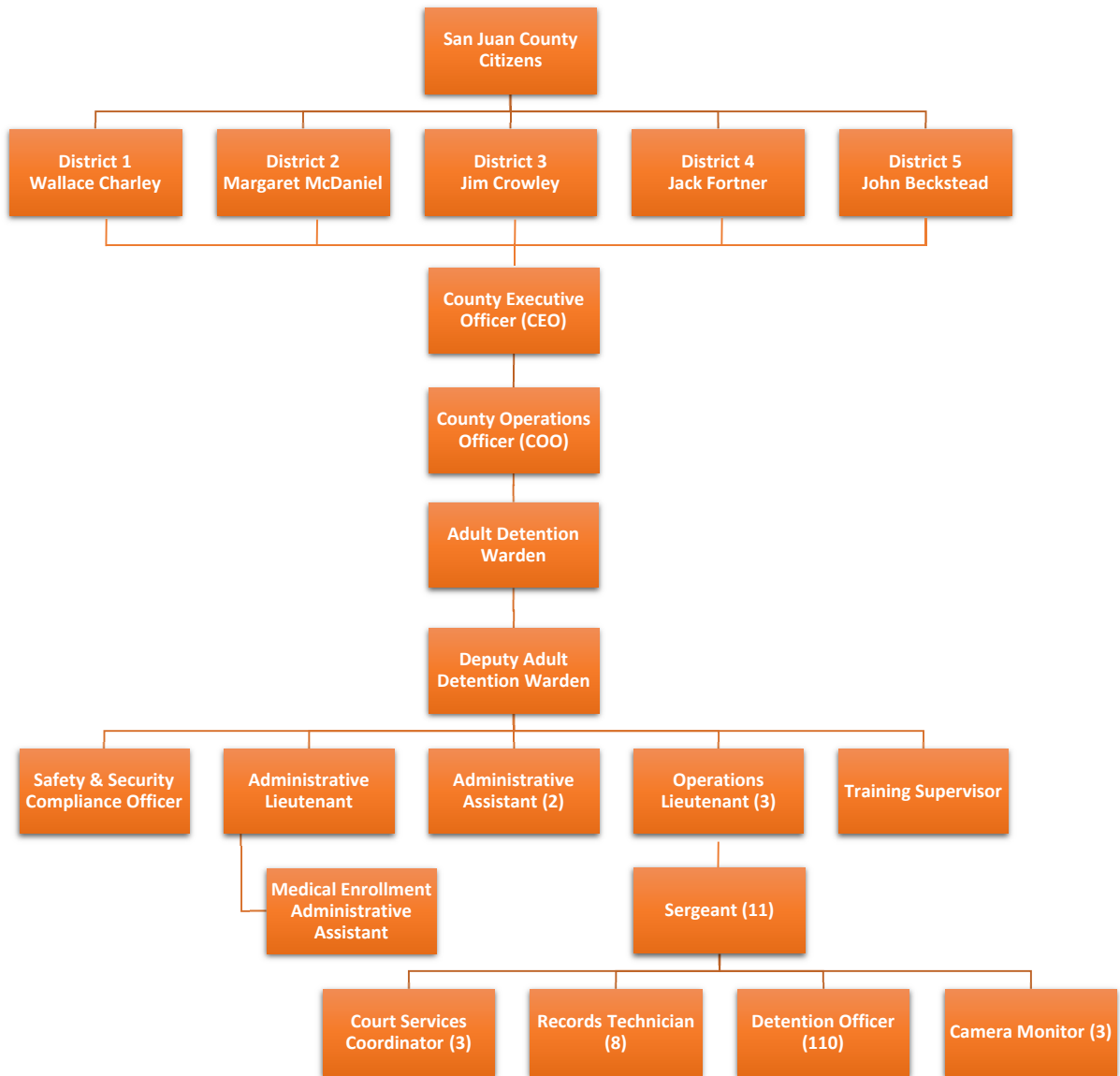
DEPARTMENTS: WHO WE ARE, HOW WE'VE DONE, & A LOOK INTO FY2019



Welcome to NM Sign HWY 550
(Right to Work: NM)



ADULT DETENTION CENTER





ADULT DETENTION CENTER

Department Description

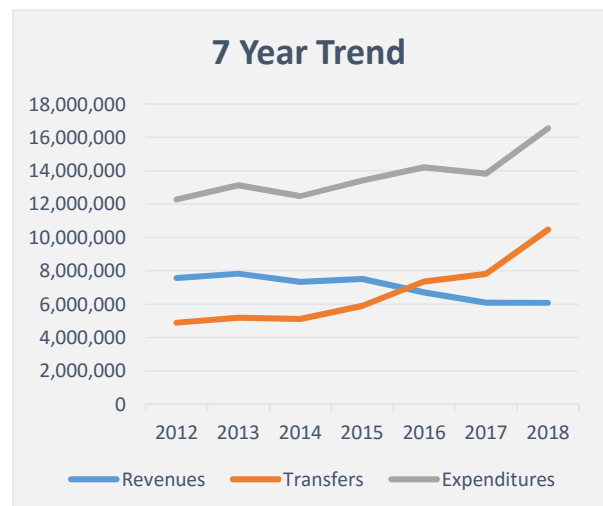
Due to the addiction epidemic, generational substance abuse and untreated mental health issues of the inmate population, the "incarceration mode", is quickly being forced to adapt to a "treatment methodology". Our nation, state and county are simply not prepared to handle the financial implications of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

Summary

	FY2017 Actual	FY2018 Adjusted Budget	FY2018 Actual	FY2019 Requested Budget	FY2019 Budget Change From FY2018 Actual	
					\$	%
Revenues:						
Gross Receipts Tax	\$ 3,889,152	4,177,911	4,178,884	4,228,916	50,032	1.20%
Charges for Services	366,412	374,600	249,903	346,000	96,097	38.45%
Program Fees	276,446	240,000	199,234	165,568	(33,666)	(16.90%)
Miscellaneous	35,045	25,500	5,515	3,000	(2,515)	(45.60%)
Intergovernmental	1,520,367	1,463,160	1,293,641	1,335,000	41,359	3.20%
Total Revenues	\$ 6,087,422	6,281,171	5,927,177	6,078,484	151,307	2.55%
Transfers:						
Transfer from General Fund	\$ 7,819,918	10,085,575	10,039,429	10,471,312	431,883	4.30%
Transfer to Juvenile Services	(8,500)	-	-	-	-	0.00%
Total Transfers	\$ 7,811,418	10,085,575	10,039,429	10,471,312	431,883	4.30%
Expenditures by Category:						
Wages	\$ 6,563,933	6,534,042	6,517,720	6,660,482	142,762	2.19%
Benefits	2,078,690	2,180,199	2,196,519	2,315,646	119,127	5.42%
Professional Services	3,309,908	5,234,842	5,323,444	5,140,534	(182,910)	(3.44%)
Other Operating	1,842,850	1,977,620	1,781,322	2,033,095	251,773	14.13%
Capital	32,953	353,790	149,132	400,039	250,907	168.24%
Total Expenditures	\$ 13,828,334	16,280,493	15,968,137	16,549,796	581,659	3.64%
Number of Employees	146	146	146	146		

Goals/Concerns

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



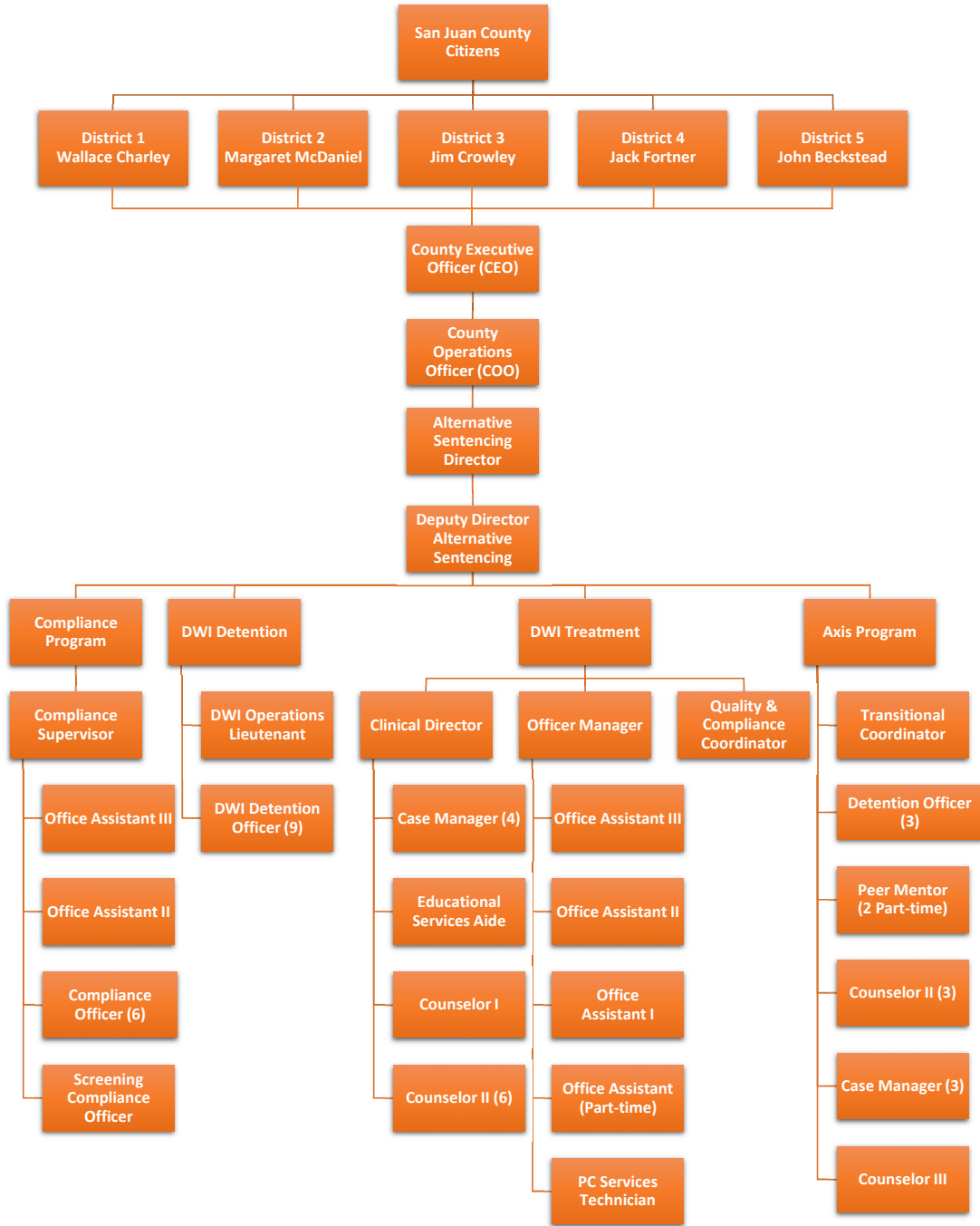


ADULT DETENTION CENTER (CONTINUED)

Performance Measures/Objectives

Performance Measures	FY2017 Actual	FY2018 Estimate	FY2019 Budget
Maintain requirements for New Mexico Standard Certification	100%	100%	100%
Annual recertification with onsite evaluation of County Commissioners	100%	100%	100%
Annually review and update all standards as required by the State of NM	100%	100%	100%
Maintain certification to reduce insurance rates	100%	100%	100%
Ensure Compliance of U.S. Marshals Jail Certification which will allow housing of federal prisoners	100%	100%	100%
Ensure implementation and review of contracts	100%	100%	100%
Implement EMR (Electronic Medical Records)	100%	100%	100%
Part-time Federal Magistrate Judge for San Juan County	25%	75%	100%
District Attorney and Public Defender Video access	0%	0%	25%
Tel-mate video WIFI connectivity	0%	10%	25%
Transport and Inmate Accountability Scanning	0%	0%	100%

ALTERNATIVE SENTENCING DIVISION



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

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



ALTERNATIVE SENTENCING DIVISION (CONTINUED)

Summary

	FY2017 Actual	FY2018 Adjusted Budget	FY2018 Actual	FY2019 Requested Budget	FY2019 Budget Change From FY2018 Actual	
					\$	%
Revenues:						
Fees	\$ 245,416	222,000	223,794	196,339	(27,455)	(12.27%)
Miscellaneous	394	500	101	-	(101)	(100.00%)
Intergovernmental	2,378,589	2,380,935	2,402,165	2,365,047	(37,118)	(1.55%)
Total Revenue	\$ 2,624,399	2,603,435	2,626,060	2,561,386	(64,674)	(2.46%)

Transfers:

Transfer from HCAP Fund	\$ 2,587	-	-	-	-	0.00%
Tx from HCAP Fund-Axis	15,118	-	-	-	-	0.00%
Tx from CapI Repl Fund	242,399	-	-	-	-	0.00%
Total Transfers	\$ 260,104	-	-	-	-	0.00%

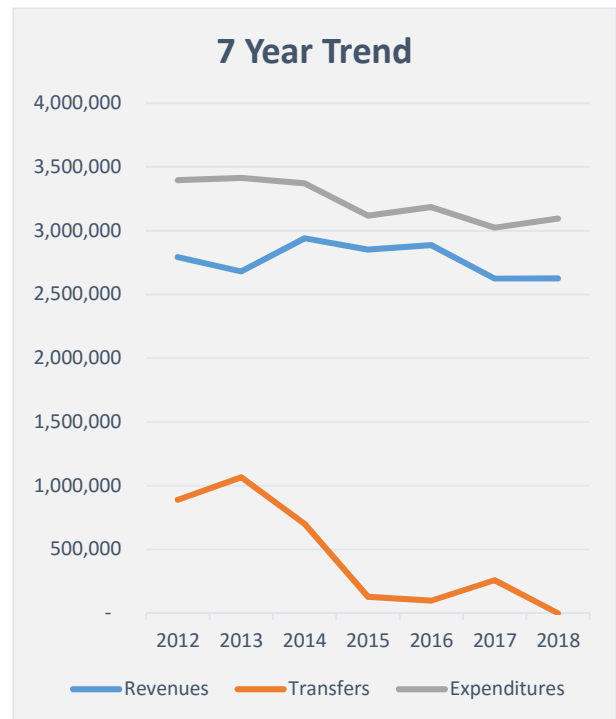
Expenditures by Category:

Wages	\$ 1,853,164	1,984,661	1,778,324	2,021,910	243,586	13.70%
Benefits	643,303	795,351	632,570	773,941	141,371	22.35%
Professional Services	196,197	442,121	381,147	433,374	52,227	13.70%
Other Operating	330,414	444,343	303,661	414,771	111,110	36.59%
Capital	865	-	-	-	-	0.00%
Total	\$ 3,023,943	3,666,476	3,095,702	3,643,996	548,294	17.71%

Number of Employees	38	44	39	44
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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 (CONTINUED)

Performance Measures/Objectives

Performance Measures	FY2017 Actual	FY2018 Estimate	FY2019 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	FY2017 Actual	FY2018 Estimate	FY2019 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 (CONTINUED)

Performance Measures/Objectives

Performance Measures	FY2017 Actual	FY2018 Estimate	FY2019 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	FY2017 Actual	FY2018 Estimate	FY2019 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 (SJRMC) 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 SJRMC 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.



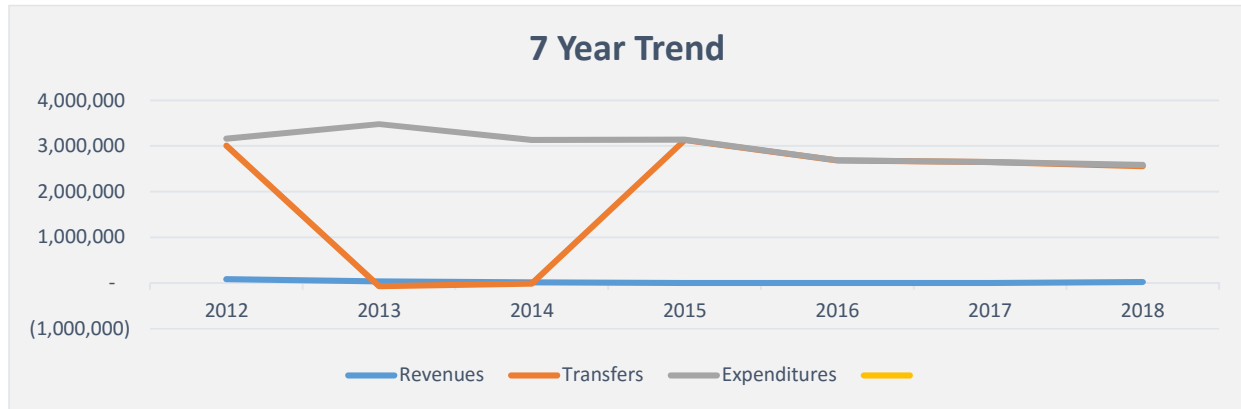
Summary

	FY2017 Actual	FY2018 Adjusted Budget	FY2018 Actual	FY2019 Requested Budget	FY2019 Budget Change From FY2018 Actual	
					\$	%
Revenues:						
Miscellaneous	\$ 3,553	2,000	27,152	21,000	(6,152)	(22.66%)
Transfers:						
Tx from GRT-Comm./EMS	\$ 2,697,113	2,847,570	2,576,297	3,074,102	497,805	19.32%
Transfer to General Fund	(47,761)	(17,316)	(17,316)	(17,754)	(438)	2.53%
Total Transfers	\$ 2,649,352	2,830,254	2,558,981	3,056,348	497,367	19.44%
Expenditures by Category:						
Wages	\$ 617,066	608,272	566,744	624,256	57,512	10.15%
Benefits	92,440	86,784	91,878	93,863	1,985	2.16%
Professional Services	851,384	1,760,489	1,639,816	1,333,887	(305,929)	(18.66%)
Other Operating	15	3,115	-	-	-	
Capital	1,090,037	376,134	289,978	1,027,366	737,388	254.29%
Total	\$ 2,650,942	2,834,794	2,588,416	3,079,372	490,956	18.97%
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 (CONTINUED)



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.

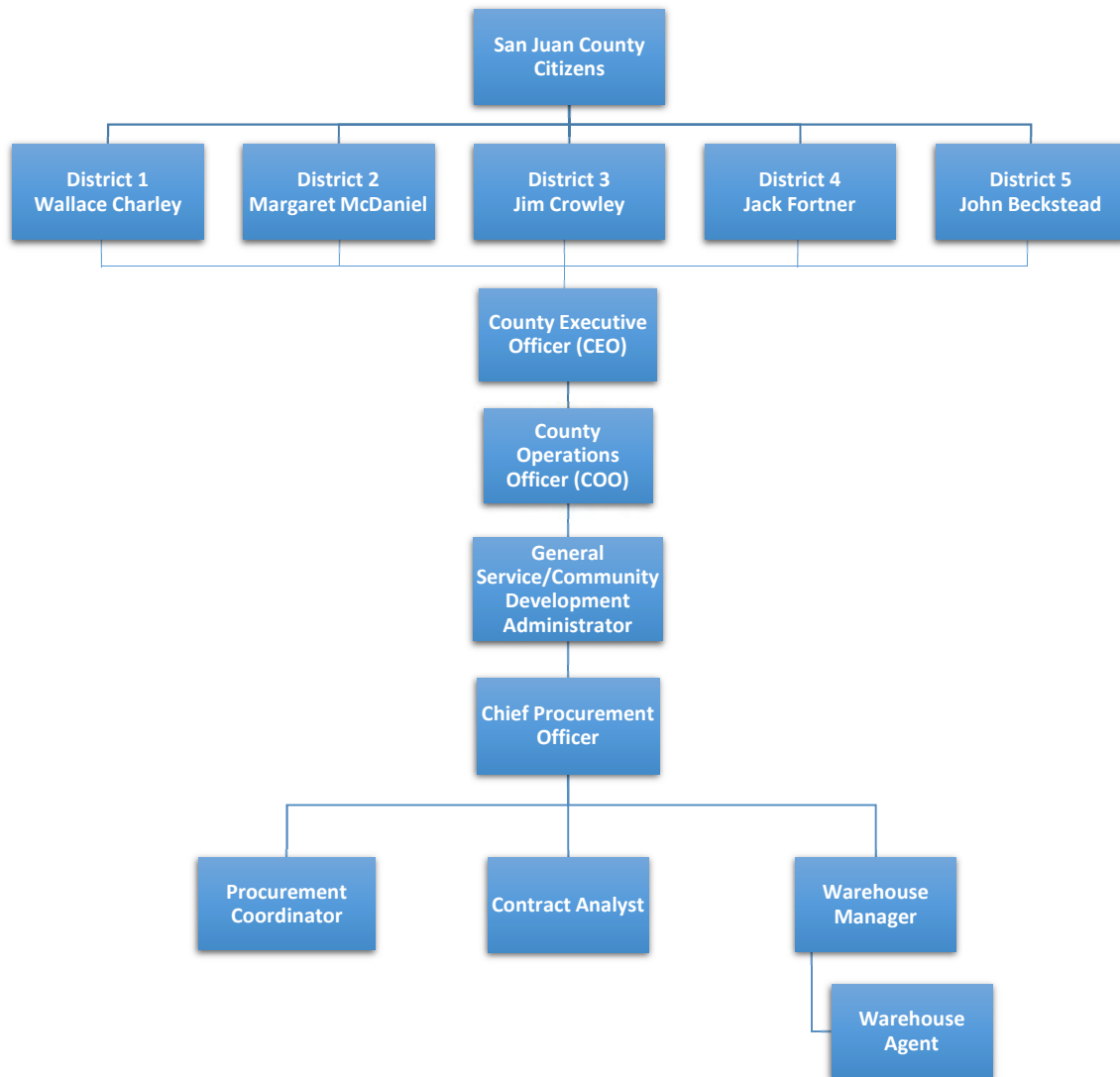
Goal: 96%

Performance Measures/Objectives

Performance Measures	FY2017 Actual	FY2018 Estimate	FY2019 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%
STEMI Alert Notification within first 10 minutes of patient contact	N/A	N/A	76%

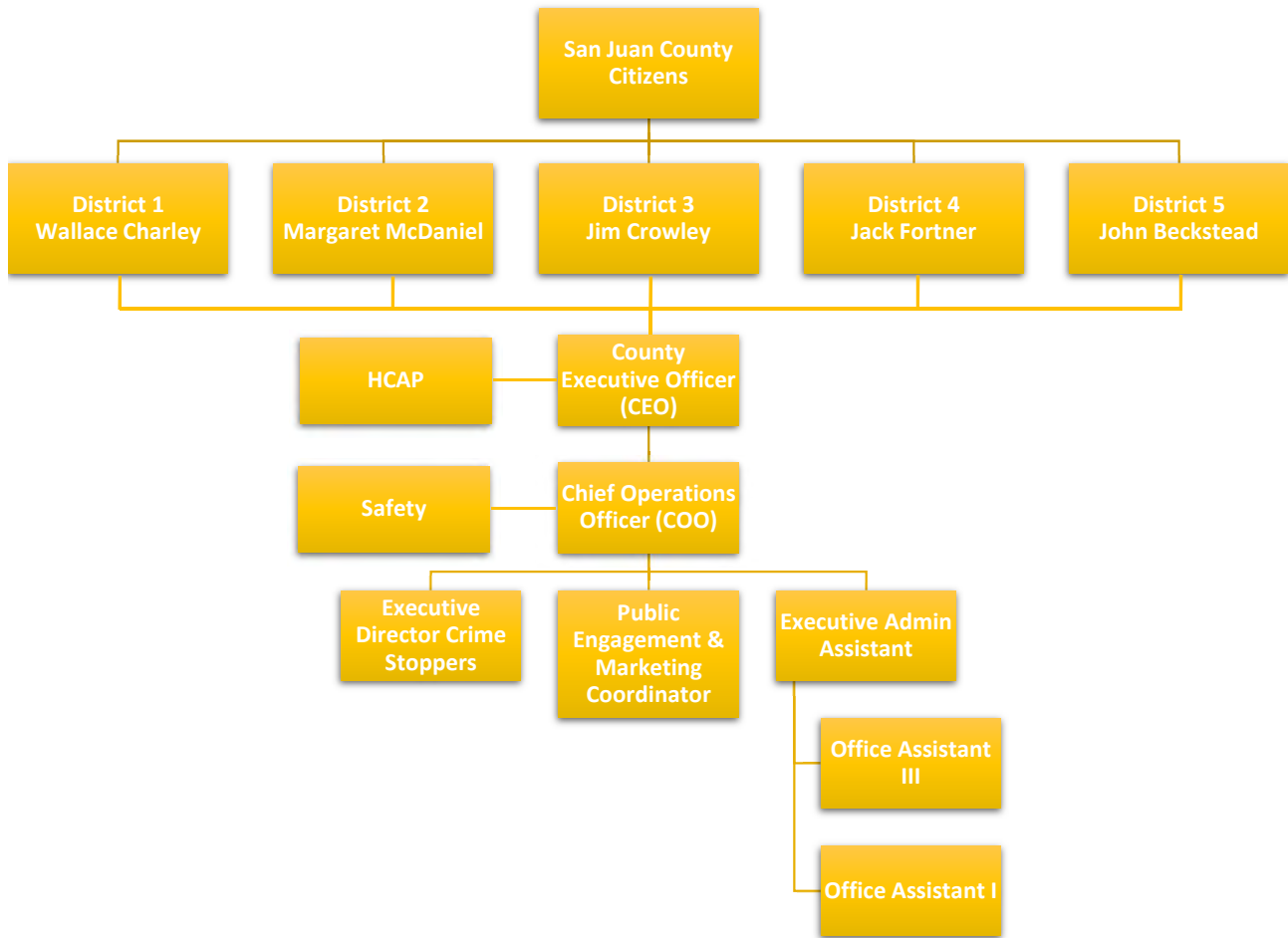


CENTRAL PURCHASING





COUNTY EXECUTIVE OFFICE





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

FY2017 Actual	FY2018 Adjusted Budget	FY2018 Actual	FY2019 Requested Budget	FY2019 Budget Change From FY2018 Actual	
				\$	%

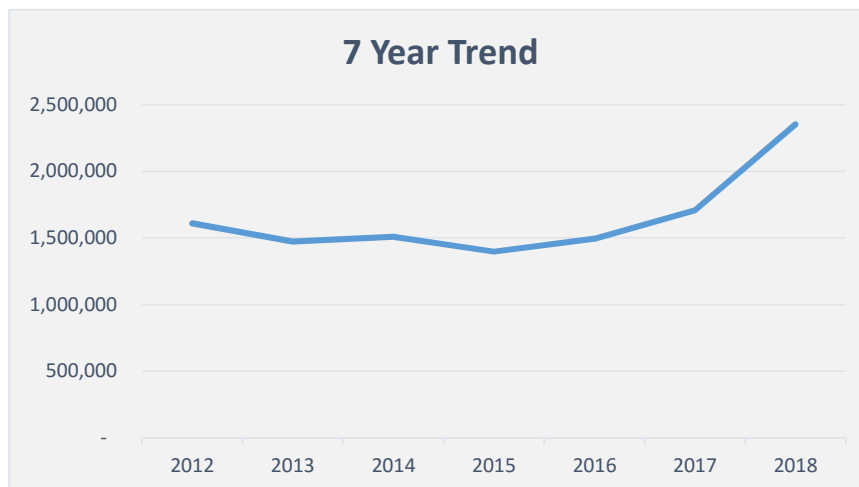
Expenditures by Category:

Wages	\$ 293,213	1,011,979	1,003,842	429,993	(573,849)	(57.17%)
Benefits	15,974	23,500	6,780	19,250	12,470	183.92%
Professional Services	372,853	271,932	478,873	463,585	(15,288)	(3.19%)
Other Operating	1,026,037	1,104,100	861,380	1,031,895	170,515	19.80%
Total	\$ 1,708,077	2,411,511	2,350,875	1,944,723	(406,152)	(17.28%)
Number of Employees	N/A	N/A	N/A	N/A		

Note: Wages starting in FY18 included the cost of terminal leave of employees for their accrual balances paid out. Previously these costs were charged to the department in which the employee worked. The change allows for better tracking of annual cost of termination/resignation of employees.

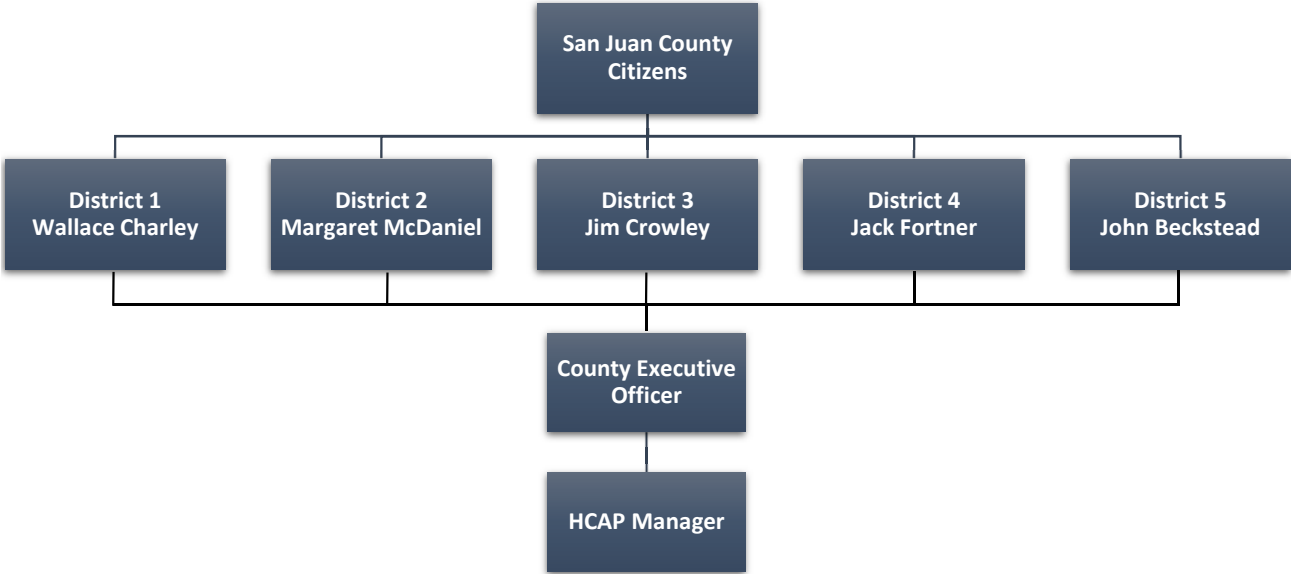
Goals/Concerns

- To accurately account for expenditures of the general government





HEALTH CARE ASSISTANCE FUND





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.

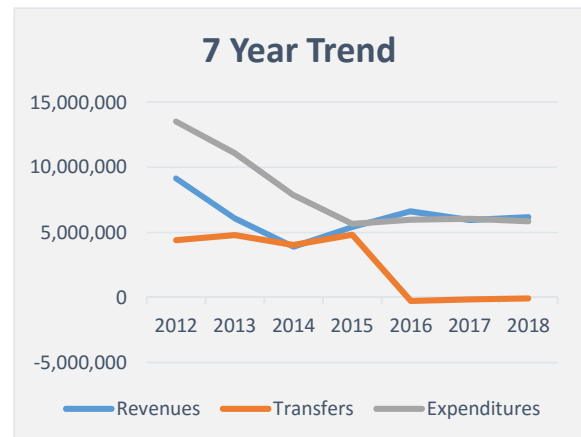
Fund Summary

	FY2017 Actual	FY2018 Adjusted Budget	FY2018 Actual	FY2019 Requested Budget	FY2019 Budget Change From FY2018 Actual	
					\$	%
Revenues:						
GRT - Health Care	\$ 5,892,319	6,111,197	6,111,685	6,187,282	75,597	1.24%
Miscellaneous	49,337	30,000	46,576	32,000	(14,576)	(31.30%)
Total Revenue	\$ 5,941,656	6,141,197	6,158,261	6,219,282	61,021	0.99%
Transfers:						
Transfer to General Fund	\$ (128,655)	(58,424)	(58,424)	(58,970)	(546)	0.93%
Transfer to DWI Facility	(17,705)	-	-	-	-	0.00%
Total Transfers	\$ (146,360)	(58,424)	(58,424)	(58,970)	(546)	0.93%
Expenditures by Category:						
Wages	\$ 82,623	77,605	77,605	84,029	6,424	8.28%
Benefits	29,497	30,106	30,104	29,918	(186)	(0.62%)
Professional Services	478,288	705,684	419,607	504,650	85,043	20.27%
Other Operating	5,440,220	5,263,282	5,313,263	5,606,770	293,507	5.52%
Capital	1,597	-	-	-	-	0.00%
Total	\$ 6,032,225	6,076,677	5,840,579	6,225,367	384,788	6.59%
Number of Employees	1	1	1	1		

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

Goals/Concerns

- Transition Dental Services at PMS to contract service
- Expand dental services to retail dentists, also on contract basis
- Transition Four Winds Addiction Recovery Services to Contract basis
- Explore options and develop a plan to expand services for Mental Health for HCAP clients and for inmates
- Look into purchasing plots in existing cemetery or look for options on county-owned property for burial of cremated remains





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

	FY2017 Actual	FY2018 Adjusted Budget	FY2018 Actual	FY2019 Requested Budget	FY2019 Budget Change From FY2018 Actual	
					\$	%
<u>Revenues:</u>						
Cigarette Tax	\$ -	-	-	-	-	0.00%
Miscellaneous	5	-	-	-	-	0.00%
Total Revenue	\$ 5	-	-	-	-	0.00%

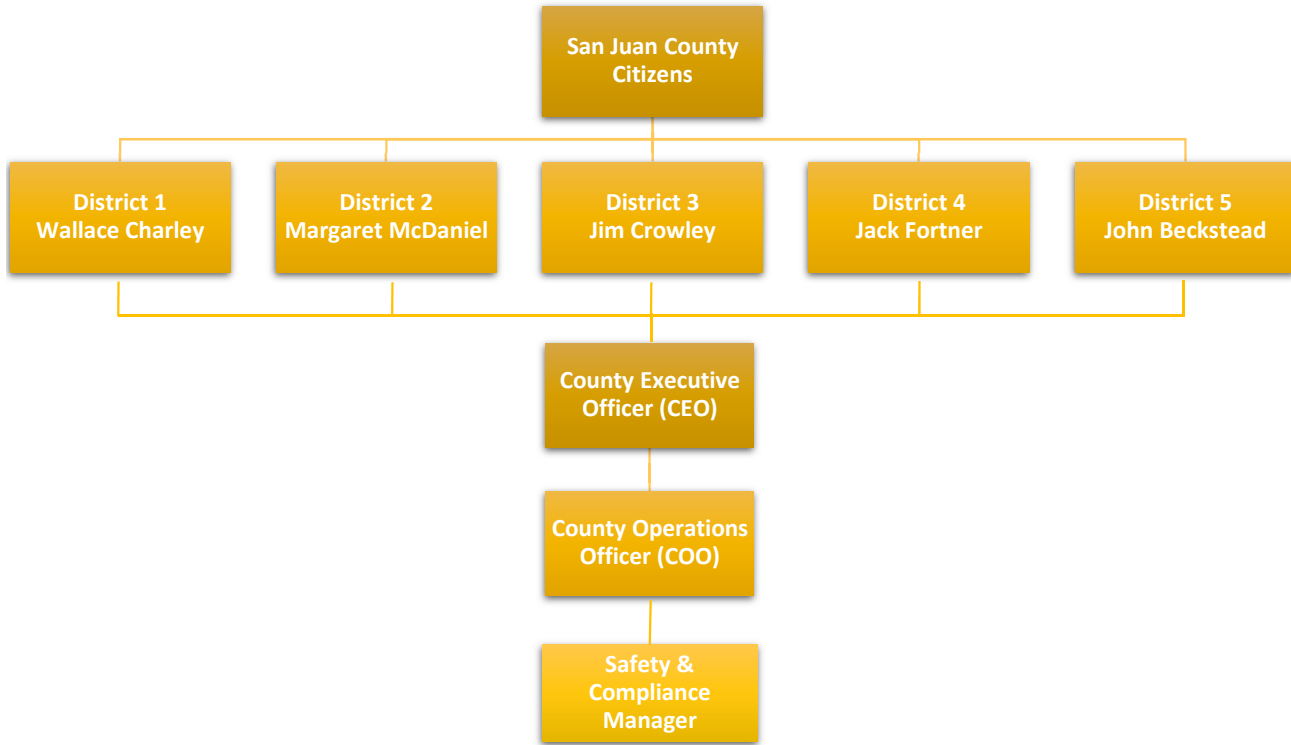
Expenditures by Category:

Wages	\$ -	-	-	-	-	0.00%
Benefits	-	-	-	-	-	0.00%
Professional Services	-	-	-	-	-	0.00%
Other Operating	5,500	6,408	6,408	-	(6,408)	(100.00%)
Capital	-	-	-	-	-	0.00%
Total	\$ 5,500	6,408	6,408	-	(6,408)	(100.00%)

Number of Employees	N/A	N/A	N/A	N/A
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SAFETY





YOUTH EMPLOYMENT

Department Description

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

Department Summary

FY2017 Actual	FY2018 Adjusted Budget	FY2018 Actual	FY2019 Requested Budget	FY2019 Budget Change From FY2018 Actual	
				\$	%

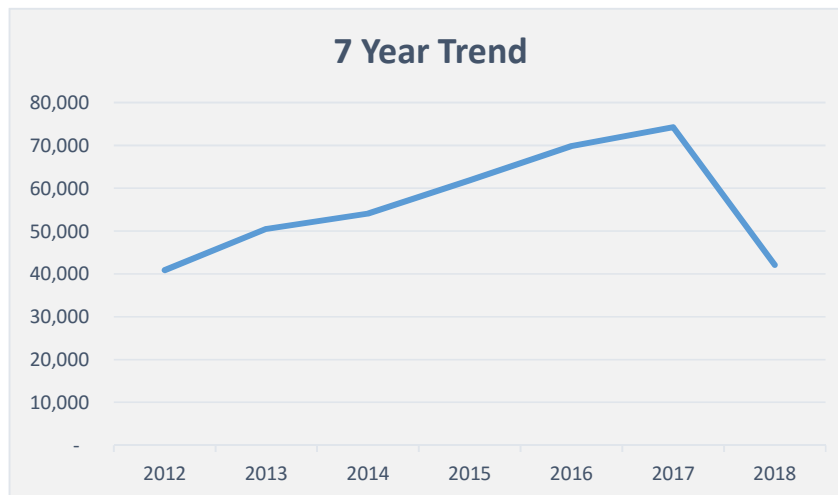
Expenditures by Category:

Wages	\$	68,931	69,000	39,067	55,200	16,133	41.30%
Benefits		5,326	5,325	3,024	4,260	1,236	40.87%
Professional Services		-	-	-	-	-	0.00%
Other Operating		-	-	-	-	-	0.00%
Total	\$	74,257	74,325	42,091	59,460	17,369	41.27%

Part Time Employees		5	5	5	5		
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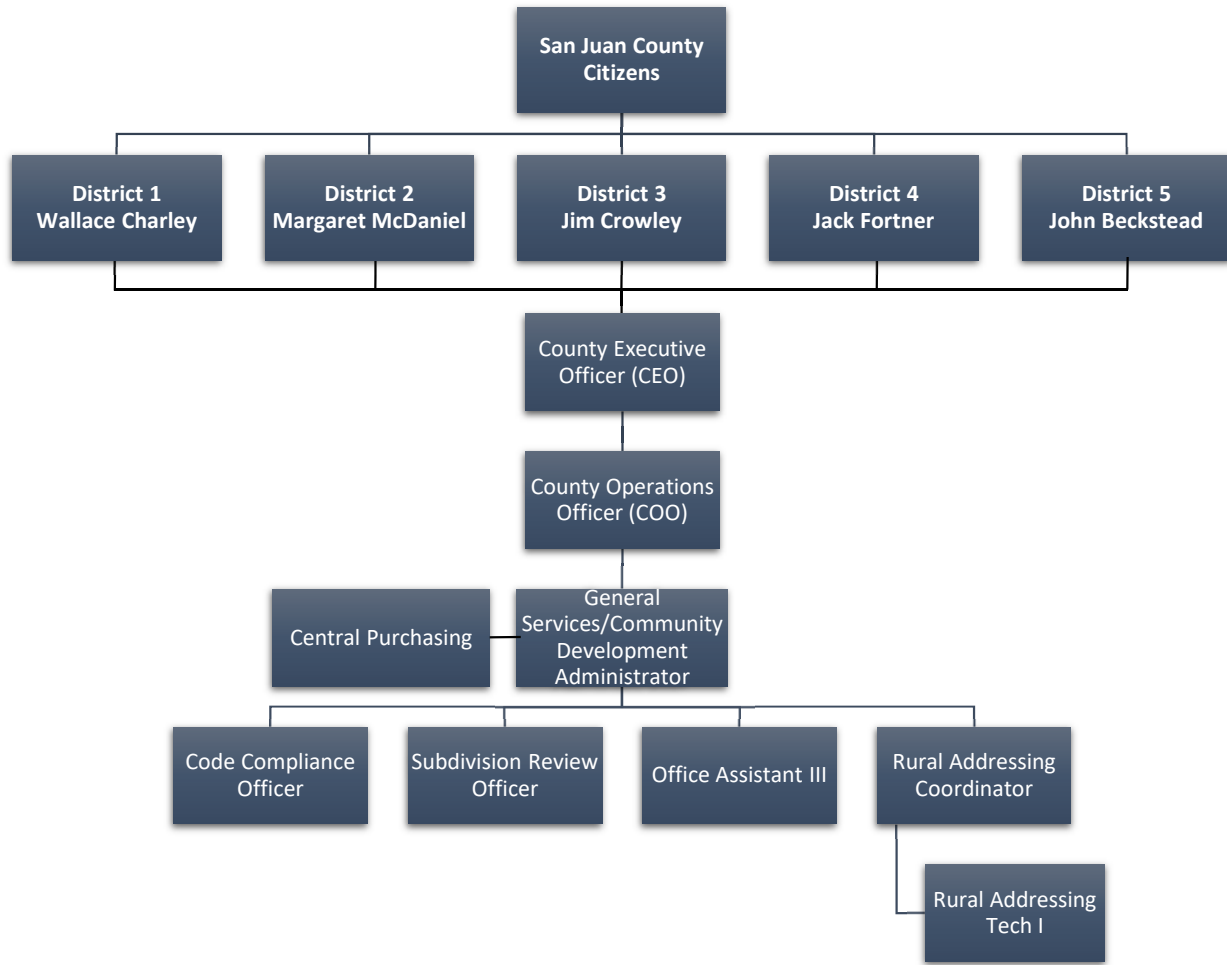
Goals/Concerns

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





COMMUNITY DEVELOPMENT





COMMUNITY DEVELOPMENT

Department Description

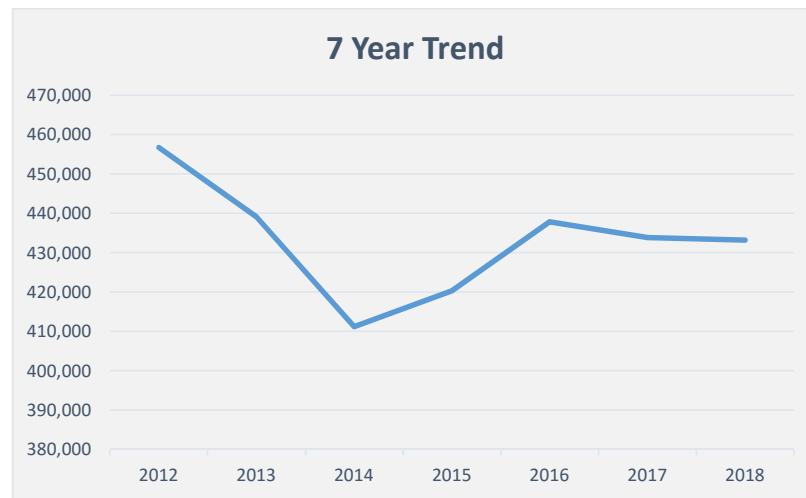
Community Development is a public service-oriented department comprised of five individual divisions, collectively working together to continually improve the quality of services that meet and exceed the expectations for the health, safety and welfare of the citizens of San Juan County. The Community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

Summary

FY2017 Actual	FY2018 Adjusted Budget	FY2018 Actual	FY2019 Requested Budget	FY2019 Budget Change From FY2018 Actual	
				\$	%

Expenditures by Category:

Wages	\$	316,837	315,310	315,310	323,358	8,048	2.55%
Benefits		93,096	97,076	97,075	99,924	2,849	2.93%
Professional Services		45	45	45	50	5	11.11%
Other Operating		23,827	27,647	20,740	27,650	6,910	33.32%
Total	\$	433,805	440,078	433,170	450,982	17,812	4.11%
Number of Employees		6	6	6	6		



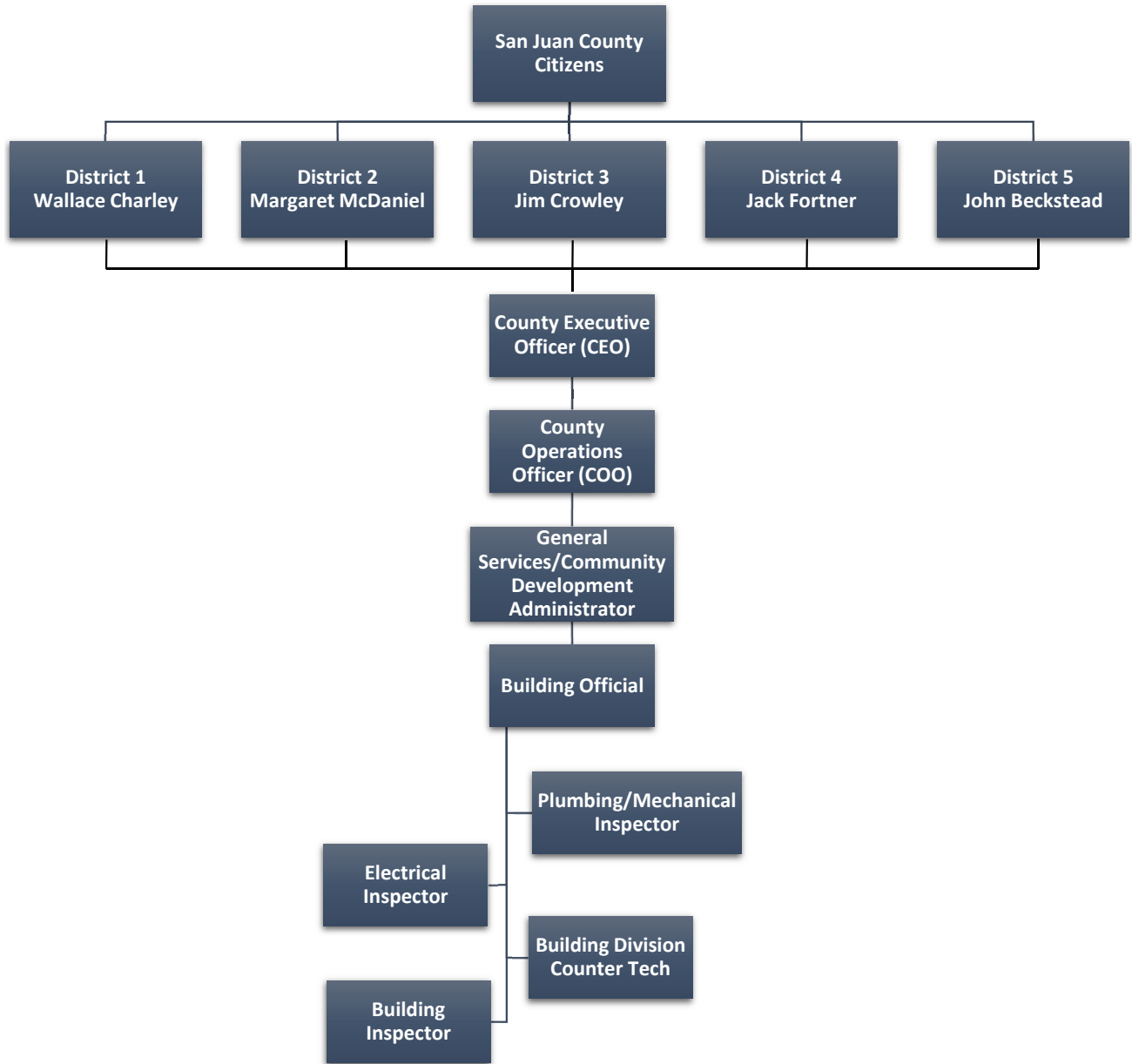
Goals/Concerns

- 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

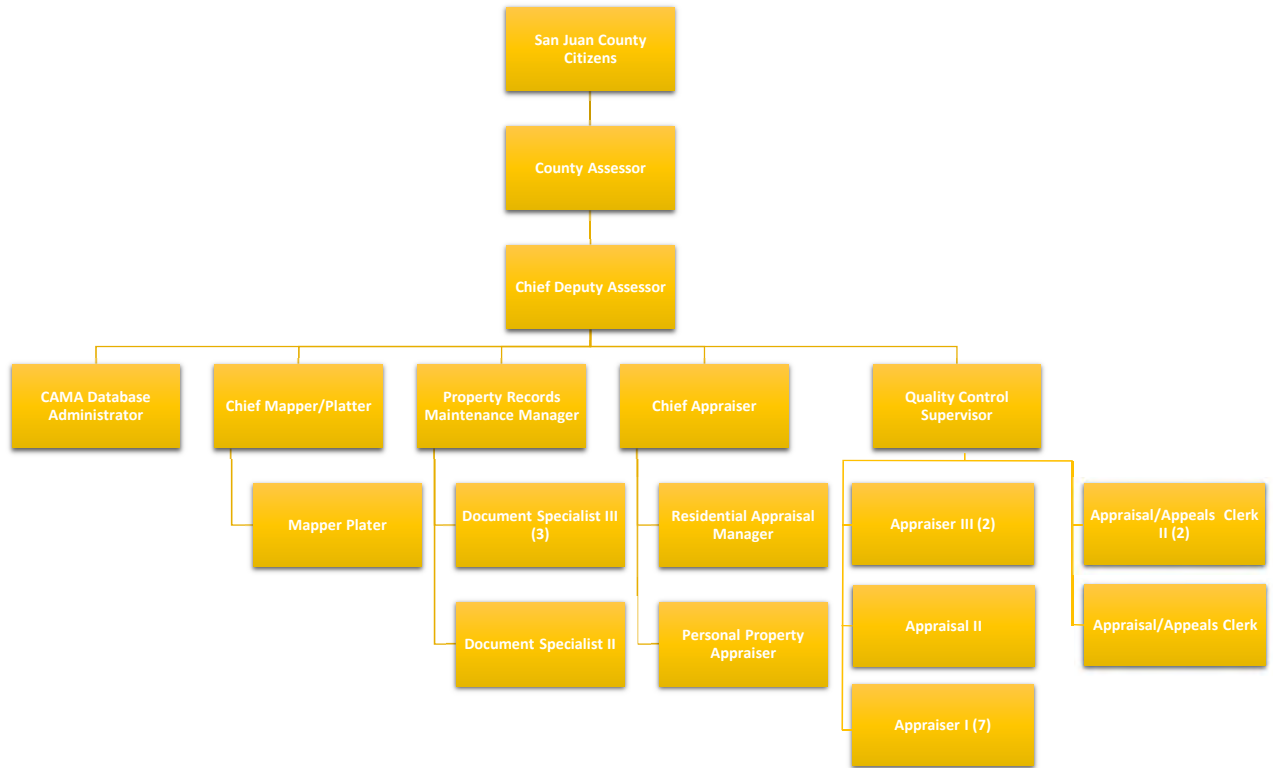
Performance Measures/Objectives

Performance Measures	FY2017 Actual	FY2018 Estimate	FY2019 Budget
Update Subdivision Regulations	60%	80%	100%

BUILDING INSPECTION



ASSESSORS





APPRAISAL

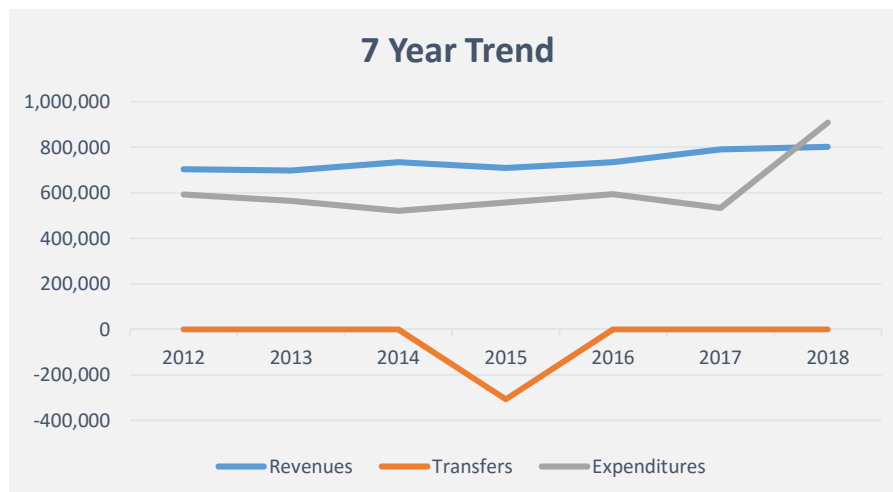
Assessors Appraisal Fund Description

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

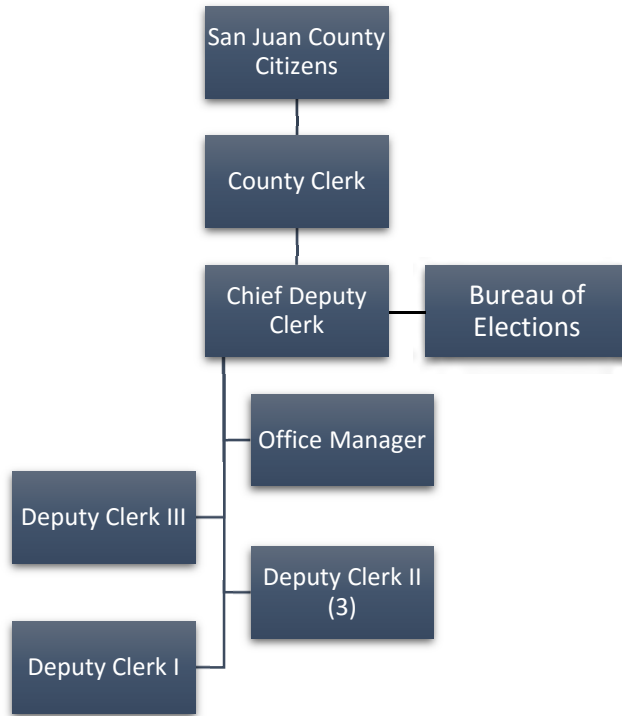
	FY2017 Actual	FY2018 Adjusted Budget	FY2018 Actual	FY2019 Requested Budget	FY2019 Budget Change From FY2018 Actual	
					\$	%
Revenues:						
1% Appraisal Fee	\$ 784,331	600,000	794,926	650,000	(144,926)	(18.23%)
Miscellaneous	6,369	3,500	6,918	5,000	(1,918)	(27.72%)
Total Revenues	\$ 790,700	603,500	801,844	655,000	(146,844)	(18.31%)
Transfers:						
Transfer to Capital Repl.	\$ -	-	-	-	-	0.00%
Total Transfers	\$ -	-	-	-	-	0.00%
Expenditures by Category:						
Wages	\$ 293,060	561,912	532,977	691,463	158,486	29.74%
Benefits	118,674	224,536	234,190	290,041	55,851	23.85%
Professional Services	7,661	12,067	5,531	12,067	6,536	118.17%
Other Operating	114,069	153,665	135,535	153,525	17,990	13.27%
Total Expenditures	\$ 533,464	952,180	908,233	1,147,096	238,863	26.30%
Number of Employees	N/A	N/A	N/A	N/A		

Note: A portion 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

FY2017 Actual	FY2018 Adjusted Budget	FY2018 Actual	FY2019 Requested Budget	FY2019 Budget Change From FY2018 Actual	
				\$	%

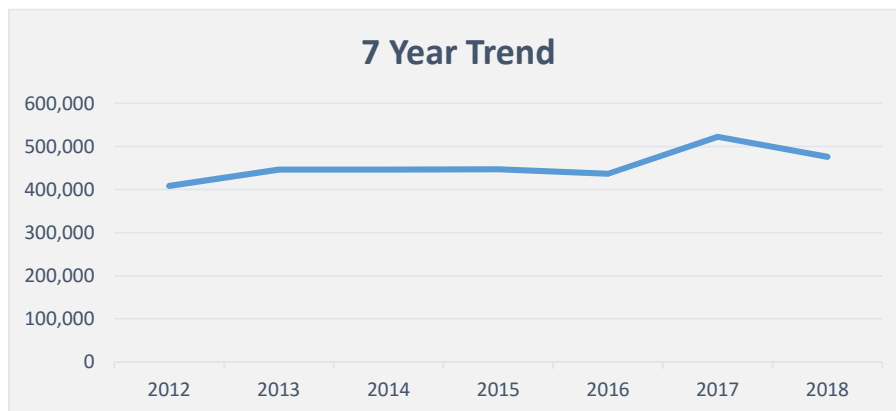
Expenditures by Category:

Wages	\$ 363,737	381,647	330,610	398,557	67,947	20.55%
Benefits	119,148	124,025	104,171	125,052	20,881	20.04%
Professional Services	-	-	-	600	600	0.00%
Other Operating	39,412	50,815	41,090	50,815	9,725	23.67%
Total	\$ 522,297	556,487	475,871	575,024	99,153	20.84%

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



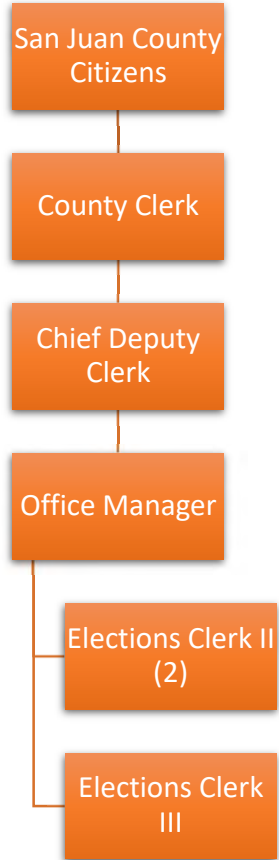
San Juan County Clerk
Tanya Shelby

Performance Measures/Objectives

Performance Measures	FY2017 Actual	FY2018 Estimate	FY2019 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

FY2017 Actual	FY2018 Adjusted Budget	FY2018 Actual	FY2019 Requested Budget	FY2019 Budget Change From FY2018 Actual	
				\$	%

Expenditures by Category:

Wages	\$ 187,565	199,902	156,064	213,399	57,335	36.74%
Benefits	48,063	42,157	45,115	46,160	1,045	2.32%
Professional Services	-	-	-	-	-	0.00%
Other Operating	193,111	204,997	148,043	230,825	82,782	55.92%
Total	\$ 428,739	447,056	349,222	490,384	141,162	40.42%

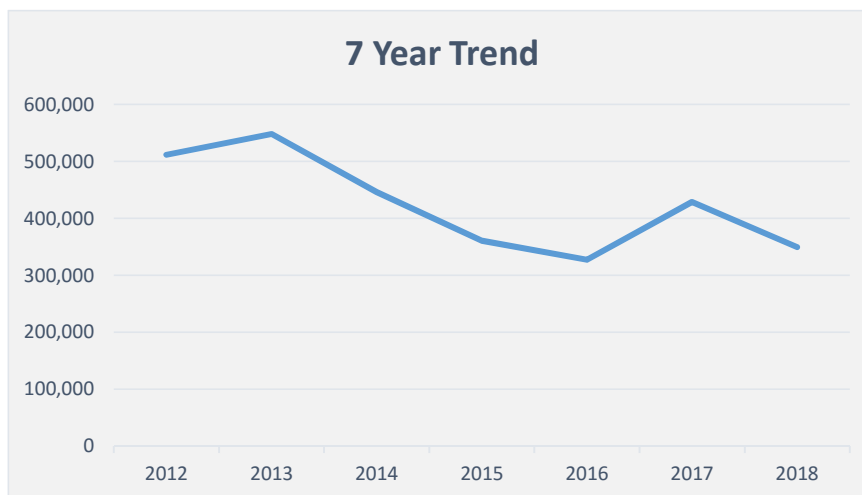
Number of Employees	3	3	3	3
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Goals/Concerns

- Conduct fair, honest, transparent elections

Performance Measures/Objectives

Performance Measures	FY2017 Actual	FY2018 Estimate	FY2019 Budget
Conduct fair, honest, transparent elections	100%	100%	100%





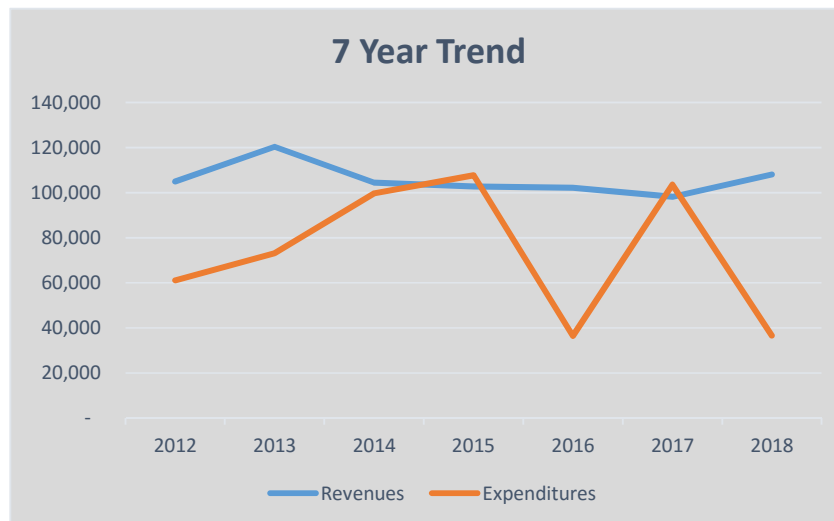
CLERK'S EQUIPMENT RECORDING FEE

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.

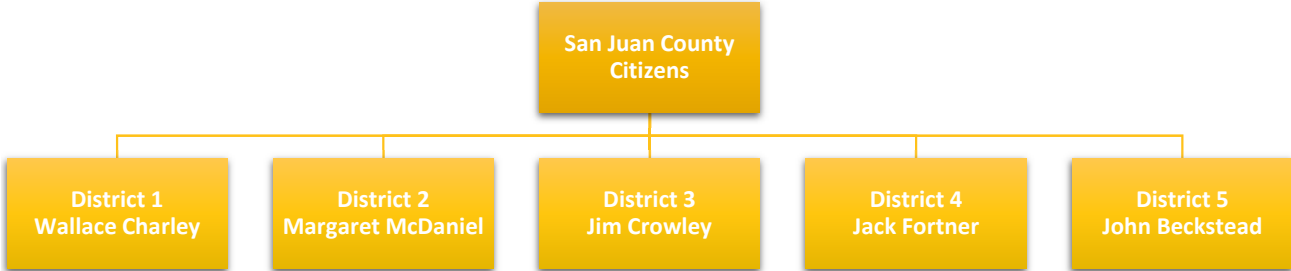
Summary

	FY2017 Actual	FY2018 Adjusted Budget	FY2018 Actual	FY2019 Requested Budget	FY2019 Budget Change From FY2018 Actual	
					\$	%
Revenues:						
Equipment Recording Fees	\$ 95,214	95,000	104,822	98,000	(6,822)	(6.51%)
Miscellaneous	2,950	1,300	3,281	2,500	(781)	(23.80%)
Total Revenue	\$ 98,164	96,300	108,103	100,500	(7,603)	(7.03%)
Expenditures by Category:						
Wages	\$ -	-	-	-	-	0.00%
Benefits	-	-	-	-	-	0.00%
Professional Services	-	-	-	-	-	0.00%
Other Operating	91,802	105,900	36,572	111,900	75,328	205.97%
Capital	11,787	17,200	-	-	-	0.00%
Total	\$ 103,589	123,100	36,572	111,900	75,328	205.97%
Number of Employees	N/A	N/A	N/A	N/A		





COUNTY COMMISSION





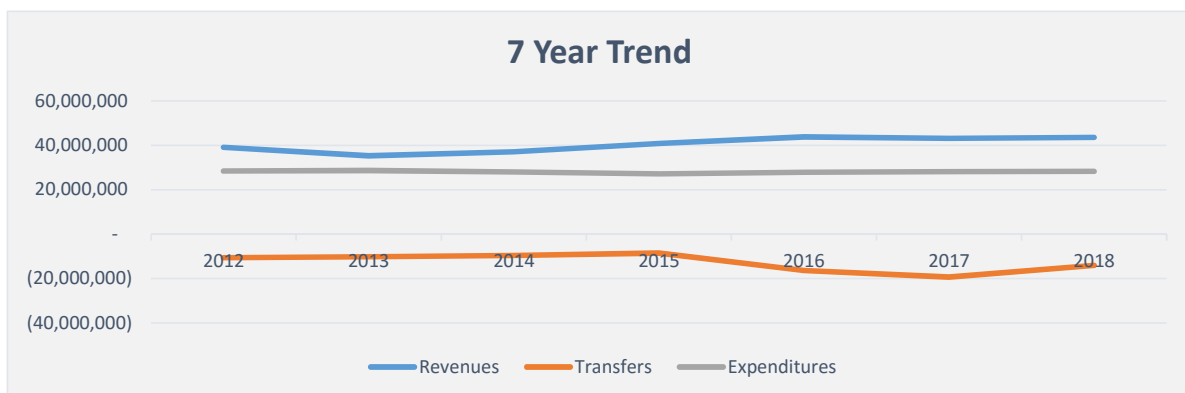
GENERAL FUND SUMMARY

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

	FY2017 Actual	FY2018 Adjusted Budget	FY2018 Actual	FY2019 Requested Budget	FY2019 Budget Change From FY2018 Actual	
					\$	%
Revenues:						
Taxes - Local Effort	\$ 32,281,289	32,157,315	32,866,820	32,812,975	(53,845)	(0.16%)
Taxes - State Shared	4,750,324	4,254,937	5,421,970	4,885,797	(536,173)	(9.89%)
Licenses & Permits	237,841	288,225	222,842	232,430	9,588	4.30%
Other Charges for Svc	2,876,389	1,944,485	2,009,537	1,575,210	(434,327)	(21.61%)
Miscellaneous Revenue	497,454	465,243	537,847	478,000	(59,847)	(11.13%)
Intergovernmental	2,562,111	2,464,500	2,530,711	2,432,634	(98,077)	(3.88%)
Total Revenues	\$ 43,205,408	41,574,705	43,589,727	42,417,046	(1,172,681)	(2.69%)
Transfers:						
Transfers In	\$ 2,174,865	2,269,864	1,928,897	1,849,301	(79,596)	(4.13%)
Transfers Out	(21,521,507)	(18,756,095)	(16,058,148)	(20,787,626)	4,729,478	29.45%
Total Transfers	\$ (19,346,642)	(16,486,231)	(14,129,251)	(18,938,325)	4,649,882	34.04%
Expenditures:						
Administration	\$ 2,098,554	2,400,802	2,068,583	2,422,814	354,231	17.12%
General Government	2,238,049	2,950,192	2,850,473	2,467,946	(382,527)	(13.42%)
Assessor's	1,155,614	901,450	866,532	857,599	(8,933)	(1.03%)
County Clerk	996,754	1,049,657	871,041	1,115,686	244,645	28.09%
County Treasurer	567,869	675,474	618,087	726,491	108,404	17.54%
Finance Department	1,116,166	1,143,162	1,082,843	1,210,999	128,156	11.84%
Central Purchasing	367,205	373,043	363,937	394,601	30,664	8.43%
Human Resources	561,874	584,975	560,806	617,004	56,198	10.02%
Information Technology	1,563,490	1,274,030	1,196,469	1,292,755	96,286	8.05%
Sheriff Department	11,964,394	13,120,062	12,300,014	13,330,604	1,030,590	8.38%
Community Development	433,805	440,078	433,170	450,982	17,812	4.11%
Building Inspection	383,612	403,777	395,240	430,450	35,210	8.91%
Fire Operation	1,027,286	1,176,625	1,097,528	1,216,612	119,084	10.85%
Parks & Facilities	3,733,611	3,961,417	3,670,425	4,003,301	332,876	9.07%
Total Expenditures	\$ 28,208,283	30,454,744	28,375,148	30,537,844	2,162,696	7.62%





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 re imposing this tax. The tax will no longer have a sunset clause.

Summary

	FY2017 Actual	FY2018 Adjusted Budget	FY2018 Actual	FY2019 Requested Budget	FY2019 Budget Change From FY2018 Actual	
					\$	%
Revenues:						
GRT-Communications/EMS	\$ 5,834,478	6,268,570	6,269,349	6,344,544	75,195	1.20%
Miscellaneous	77,408	50,000	72,044	60,000	(12,044)	(16.72%)
Total Revenue	\$ 5,911,886	6,318,570	6,341,393	6,404,544	63,151	1.00%

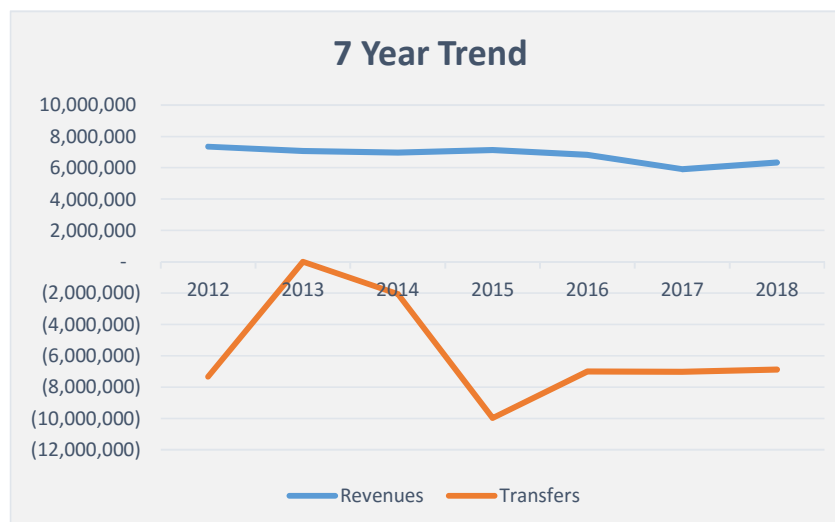
Transfers:

Transfer to Ambulance Fund	\$ (2,697,113)	(2,847,570)	(2,576,297)	(3,074,102)	(497,805)	19.32%
Transfer to Communications	(4,337,703)	(4,858,320)	(4,302,228)	(4,540,514)	(238,286)	5.54%
Total Transfers	\$ (7,034,816)	(7,705,890)	(6,878,525)	(7,614,616)	(736,091)	10.70%

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





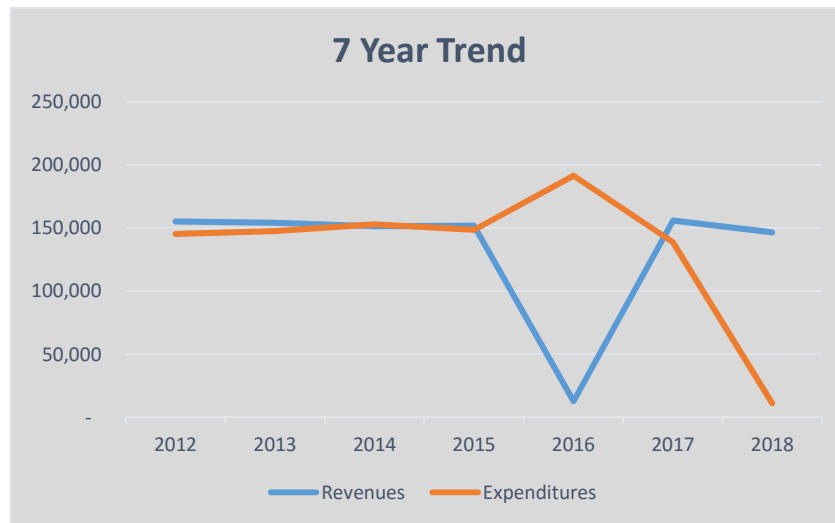
FARM AND RANGE

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

	FY2017 Actual	FY2018 Adjusted Budget	FY2018 Actual	FY2019 Requested Budget	FY2019 Budget Change From FY2018 Actual	
					\$	%
Revenues:						
Miscellaneous	\$ 900	600	1,573	-	(1,573)	(100.00%)
Intergovernmental	154,902	15,593	144,746	15,593	(129,153)	(89.23%)
Total Revenue	\$ 155,802	16,193	146,319	15,593	(130,726)	(89.34%)
Expenditures by Category:						
Wages	\$ -	-	-	-	-	0.00%
Benefits	-	-	-	-	-	0.00%
Professional Services	-	-	-	-	-	0.00%
Other Operating	138,496	22,664	11,009	20,000	8,991	81.67%
Capital	-	-	-	-	-	0.00%
Total	\$ 138,496	22,664	11,009	20,000	8,991	81.67%
Number of Employees	N/A	N/A	N/A	N/A		





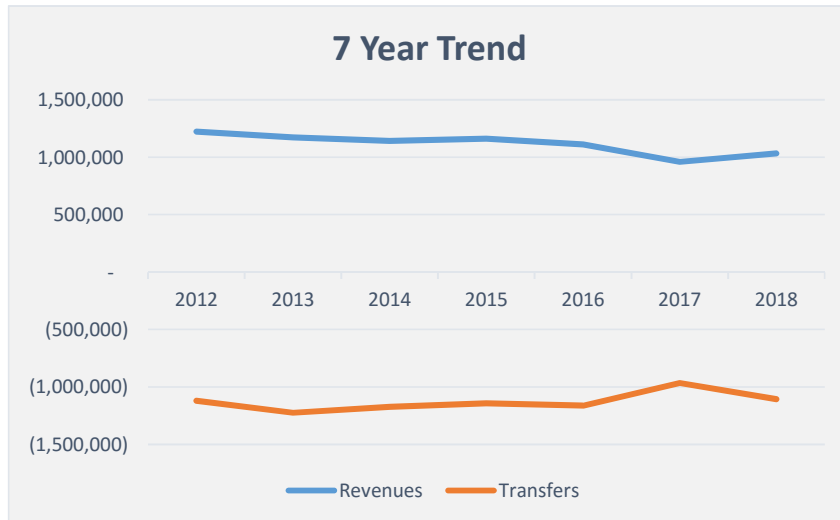
GROSS RECEIPTS TAX RESERVE

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

	FY2017 Actual	FY2018 Adjusted Budget	FY2018 Actual	FY2019 Requested Budget	FY2019 Budget Change From FY2018 Actual	
					\$	%
Revenues:						
GRT-Reserves	\$ 959,628	1,032,274	1,032,786	1,045,374	12,588	1.22%
Transfers:						
Transfer to General Fund	\$ (965,563)	(1,105,874)	(1,105,874)	(1,032,786)	73,088	(6.61%)
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

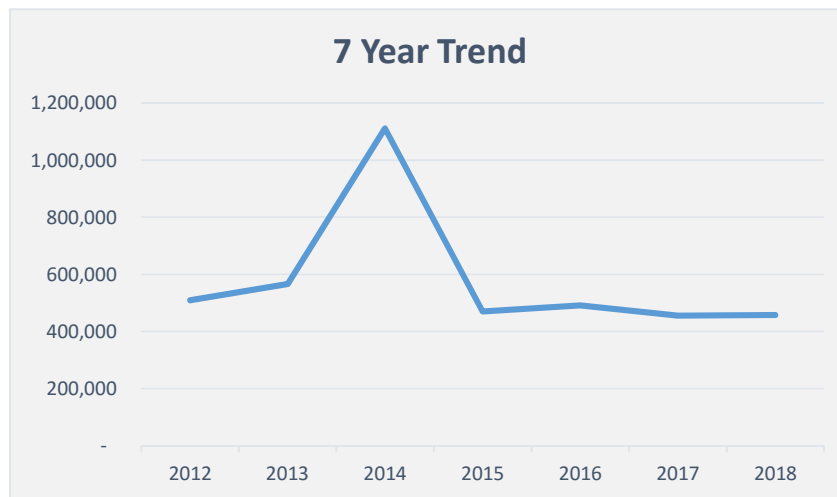
FY2017 Actual	FY2018 Adjusted Budget	FY2018 Actual	FY2019 Requested Budget	FY2019 Budget Change From FY2018 Actual	
				\$	%

Expenditures by Category:

Wages	\$ -	-	-	-	-	0.00%
Benefits	-	-	-	-	-	0.00%
Professional Services	-	-	-	-	-	0.00%
Other Operating	455,715	464,356	457,507	463,763	6,256	1.37%
Total	\$ 455,715	464,356	457,507	463,763	6,256	1.37%
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

FY2017 Actual	FY2018 Adjusted Budget	FY2018 Actual	FY2019 Requested Budget	FY2019 Budget Change From FY2018 Actual	
				\$	%

Revenues:

GRT-Hospital	\$ 356,310	362,206	346,911	348,113	1,202	0.35%
Miscellaneous	-	-	-	-	-	0.00%
Total Revenue	\$ 356,310	362,206	346,911	348,113	1,202	0.35%

Transfers:

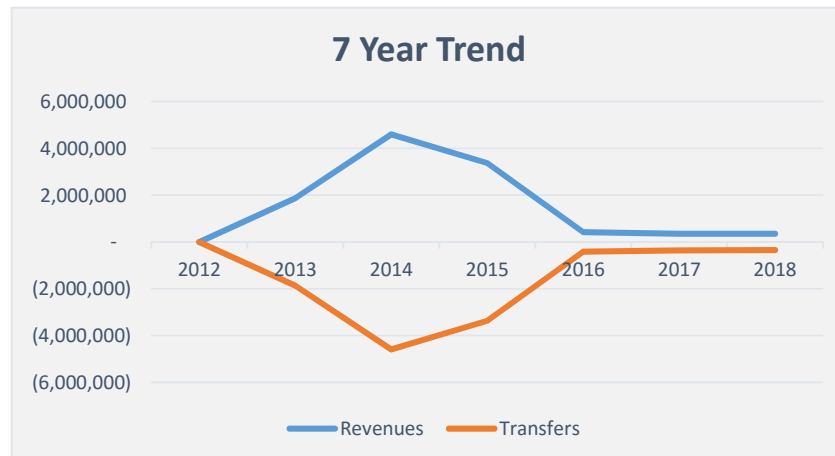
Tx to Hospital Construction	\$ (356,310)	(362,206)	(346,911)	(348,113)	(1,202)	0.35%
Transfer to Debt Service	-	-	-	-	-	0.00%
Total Transfers	\$ (356,310)	(362,206)	(346,911)	(348,113)	(1,202)	0.35%

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.

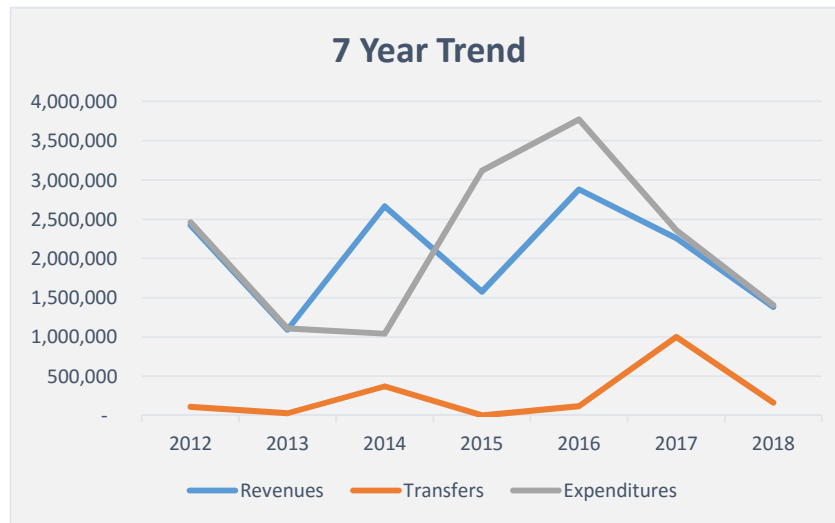
Summary

	FY2017 Actual	FY2018 Adjusted Budget	FY2018 Actual	FY2019 Requested Budget	FY2019 Budget Change From FY2018 Actual	
					\$	%
Revenues:						
Intergovernmental	\$ 2,231,987	8,137,338	1,379,880	5,955,802	4,575,922	331.62%
Miscellaneous	26,820	-	-	-	-	0.00%
Total Revenue	\$ 2,258,807	8,137,338	1,379,880	5,955,802	4,575,922	331.62%

Transfers:						
Transfer from Gen Fund	\$ -	15,288	15,288	302,064	286,776	1,875.82%
Transfer from Road Fund	-	309,950	145,600	-	(145,600)	(100.00%)
TX from Capl Repl Reserve	1,000,000	-	-	-	-	0.00%
Total Transfers	\$ 1,000,000	325,238	160,888	302,064	141,176	87.75%

Expenditures by Category:						
Wages	\$ -	-	-	-	-	0.00%
Benefits	-	-	-	-	-	0.00%
Professional Services	-	-	-	-	-	0.00%
Other Operating	1,133,339	7,309,499	947,575	6,862,099	5,914,524	624.17%
Capital	1,227,012	692,664	458,664	65,706	(392,958)	(85.67%)
Total	\$ 2,360,351	8,002,163	1,406,239	6,927,805	5,521,566	392.65%

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

	FY2017 Actual	FY2018 Adjusted Budget	FY2018 Actual	FY2019 Requested Budget	FY2019 Budget Change From FY2018 Actual	
					\$	%
Revenues:						
Property Taxes	\$ 1,554,206	1,632,900	1,576,961	1,571,866	(5,095)	(0.32%)
Oil & Gas Taxes	241,689	179,956	267,214	258,486	(8,728)	(3.27%)
Charges for Services	-	-	-	-	-	0.00%
Miscellaneous	40,539	18,000	47,635	35,000	(12,635)	(26.52%)
Total Revenues	\$ 1,836,434	1,830,856	1,891,810	1,865,352	(26,458)	(1.40%)

Transfers:

Transfer to General Fund	\$ (68,965)	(23,399)	(23,399)	(23,633)	(234)	1.00%
Transfer to Golf Course	-	(16,000)	-	-	-	0.00%
Tx to Capital Replacement	-	(177,000)	-	(177,000)	(177,000)	(100.00%)
Tx to SJ Water Commission	(1,703,786)	(3,665,262)	(1,103,032)	(3,284,011)	(2,180,979)	197.73%
Total Transfers	\$ (1,772,751)	(3,881,661)	(1,126,431)	(3,484,644)	(2,358,213)	209.35%

Expenditures by Category:

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

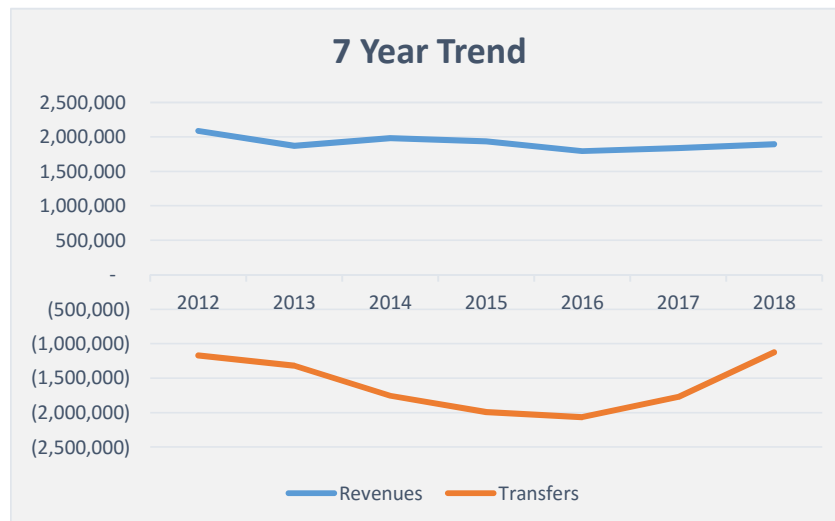
Number of Employees

N/A

N/A

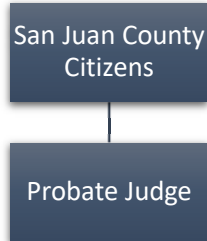
N/A

N/A





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.

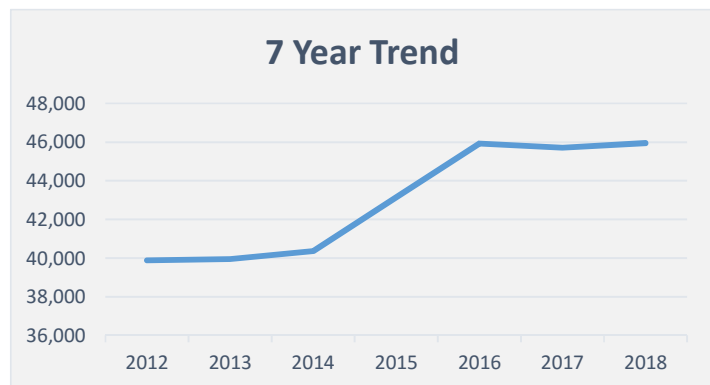
Department Summary

FY2017 Actual	FY2018 Adjusted Budget	FY2018 Actual	FY2019 Requested Budget	FY2019 Budget Change From FY2018 Actual	
				\$	%

Expenditures by Category:

Wages	\$ 33,143	33,143	33,143	35,629	2,486	7.50%
Benefits	11,947	11,971	11,947	12,449	502	4.20%
Professional Services	-	-	-	-	-	0.00%
Other Operating	628	1,000	858	2,200	1,342	156.41%
Total	\$ 45,718	46,114	45,948	50,278	4,330	9.42%

Number of Employees	1	1	1	1
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Goals/Concerns

- Cross-train employees concerning Probate

Performance Measures/Objectives

Performance Measures	FY2017 Actual	FY2018 Estimate	FY2019 Budget
Cross-train employees concerning Probate	100%	100%	100%



San Juan County
Probate Judge
Larry Thrower



SHERIFF





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

FY2017 Actual	FY2018 Adjusted Budget	FY2018 Actual	FY2019 Requested Budget	FY2019 Budget Change From FY2018 Actual	
				\$	%

Expenditures by Category:

Wages	\$ 7,454,945	7,763,736	7,371,275	7,848,893	477,618	6.48%
Benefits	2,850,096	3,067,482	2,923,415	3,138,491	215,076	7.36%
Professional Services	21,063	110,805	60,630	111,007	50,377	83.09%
Other Operating	1,638,290	2,178,039	1,944,694	2,232,213	287,519	14.78%
Total	\$ 11,964,394	13,120,062	12,300,014	13,330,604	1,030,590	8.38%
Number of Employees	130	130	130	130		



Goals/Concerns

- Maintain adequate staffing levels.
- Revise Sheriff's Office policies and procedures. Seek NM accreditation
- Increase number of School Resource Deputies and active shooter training to all schools
- community outreach (social media and events)
- Continue to reduce crime in SJC through proactive strategies
- Replace out dated handheld radios



San Juan County Sheriff Ken Christesen

Performance Measures/Objectives

Performance Measures	FY2017 Actual	FY2018 Estimate	FY2019 Budget
Maintain a turnover rate of no more than 6%	80%	80%	100%
Verify that the number of sex offenders reported are accurately recorded in our department database	100%	100%	100%
Update crime analysis technology	100%	100%	100%
Increase the number of community events attended and Reserve volunteers trained	90%	90%	100%



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

	FY2017 Actual	FY2018 Adjusted Budget	FY2018 Actual	FY2019 Requested Budget	FY2019 Budget Change From FY2018 Actual	
					\$	%
Revenues:						
Intergovernmental	\$ 91,215	85,200	85,200	88,800	3,600	4.23%
Miscellaneous	-	-	-	-	-	0.00%
Total Revenue	\$ 91,215	85,200	85,200	88,800	3,600	4.23%

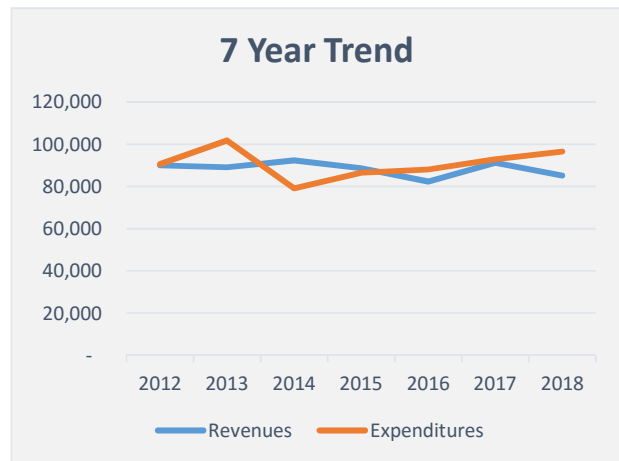
Expenditures by Category:

Wages	\$ -	-	-	-	-	0.00%
Benefits	-	-	-	-	-	0.00%
Professional Services	-	-	-	-	-	0.00%
Other Operating	33,370	20,200	20,381	23,800	3,419	16.78%
Capital	59,482	76,862	76,216	65,465	(10,751)	(14.11%)
Total	\$ 92,852	97,062	96,597	89,265	(7,332)	(7.59%)

Number of Employees N/A N/A N/A N/A

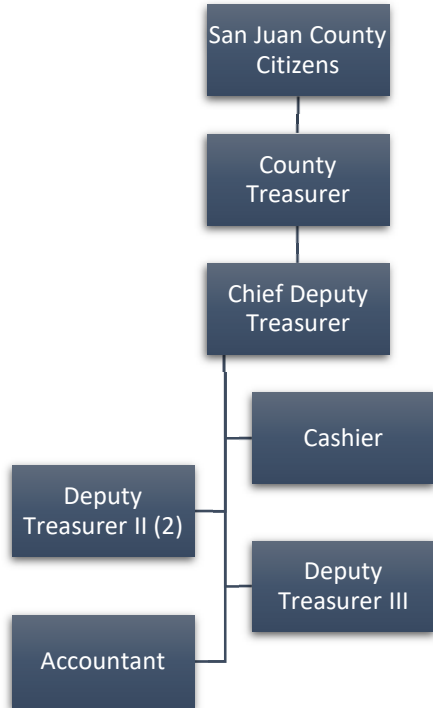
Goals/Concerns

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





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

FY2017 Actual	FY2018 Adjusted Budget	FY2018 Actual	FY2019 Requested Budget	FY2019 Budget Change From FY2018 Actual	
				\$	%

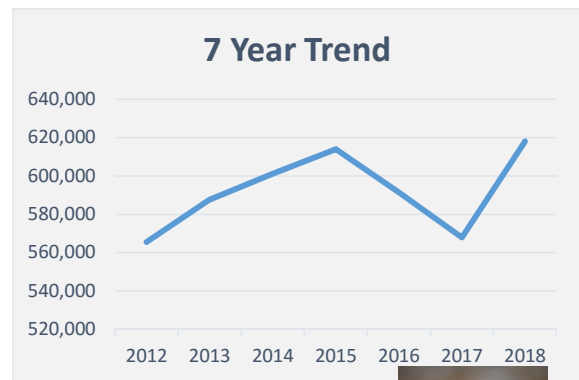
Expenditures by Category:

Wages	\$ 304,819	344,927	345,699	351,456	5,757	1.67%
Benefits	143,738	162,585	161,808	164,585	2,777	1.72%
Professional Services	38,432	40,000	28,769	31,200	2,431	8.45%
Other Operating	80,880	127,962	81,811	179,250	97,439	119.10%
Total	\$ 567,869	675,474	618,087	726,491	108,404	17.54%

Number of Employees	6	7	7	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



San Juan County Treasurer Mark Duncan

Performance Measures/Objectives

Performance Measures	FY2017 Actual	FY2018 Estimate	FY2019 Budget
Improve Collection Rate	96.72%	98.30%	98.95%
Improve Investment Rate of Return	0.92%	1.01%	1.40%



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 Manager, of which, the Office Manger is the only full-time position. Only two positions are budgeted by the County.

Summary

	FY2017 Actual	FY2018 Adjusted Budget	FY2018 Actual	FY2019 Requested Budget	FY2019 Budget Change From FY2018 Actual	
					\$	%
Revenues:						
Permits/Fees	\$ 225,108	81,000	119,895	74,000	(45,895)	(38.28%)
Miscellaneous	5,487	800	5,581	400	(5,181)	(92.83%)
Intergovernmental	-	154,000	141,000	154,000	13,000	100.00%
Total Revenue	\$ 230,595	235,800	266,476	228,400	(38,076)	(14.29%)

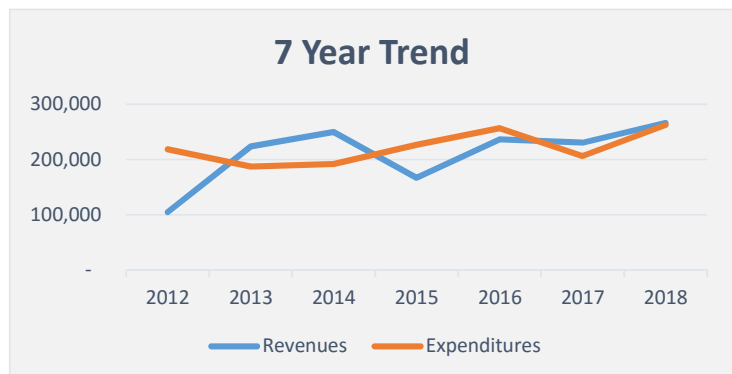
Expenditures by Category:

Wages	\$ 91,654	112,000	110,585	115,957	5,372	4.86%
Benefits	20,710	22,710	21,811	19,417	(2,394)	(10.98%)
Professional Services	39,801	51,000	50,001	49,400	(601)	(1.20%)
Other Operating	39,410	51,940	44,427	38,990	(5,437)	(12.24%)
Capital	14,707	35,800	35,736	-	(35,736)	(100.00%)
Total	\$ 206,282	273,450	262,560	223,764	(38,796)	(14.78%)

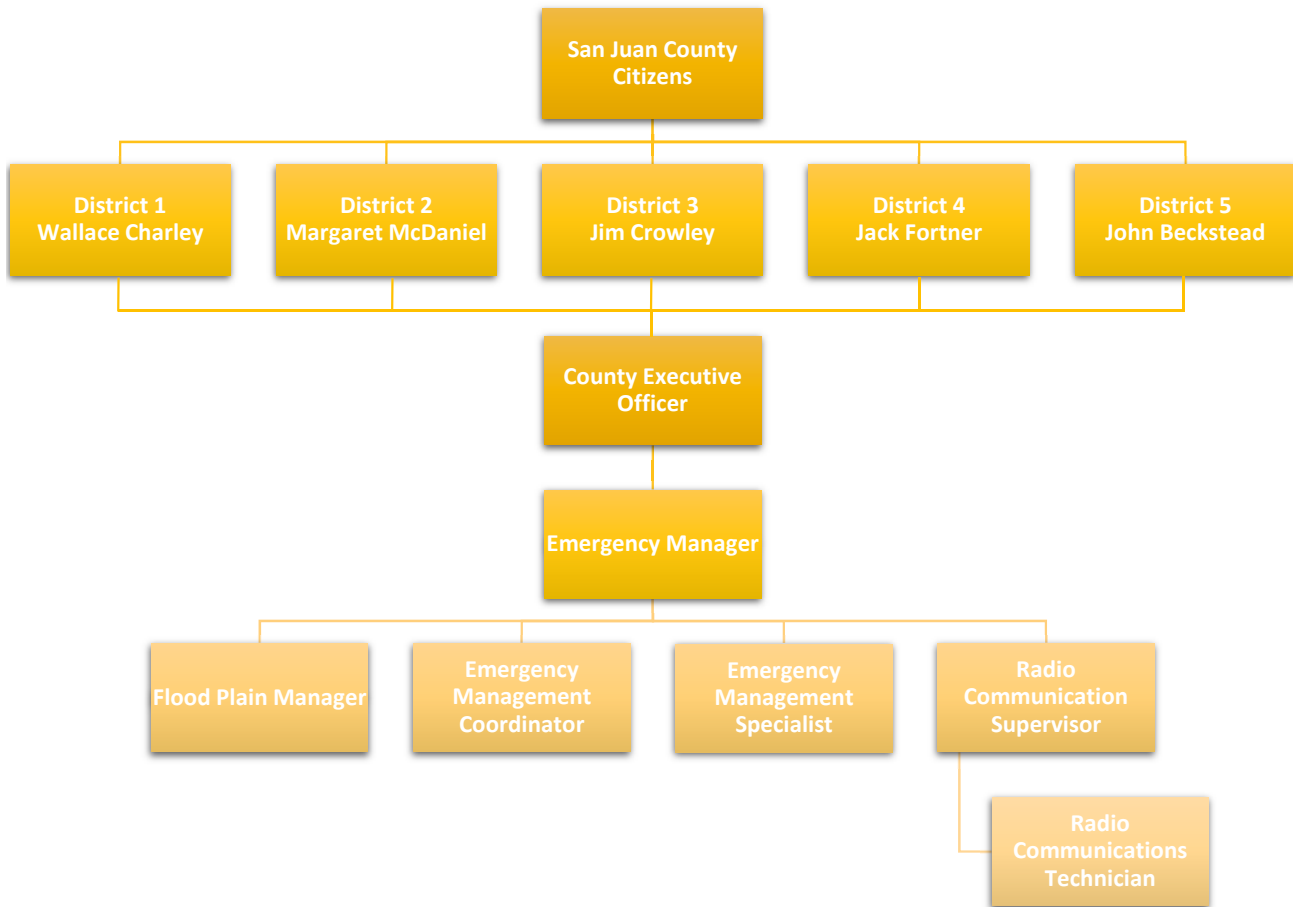
Number of Employees	2	2	2	2
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Goals/Concerns

- Complete land acquisition through Bureau of Land Management to increase training and expansion opportunities.
- Conduct 6 in-service trainings
- Sponsor or hold advanced training classes for Law Enforcement officers in San Juan County and New Mexico
- Maintain quality instructors and curriculum in the Basic Police Officer Training Course, Bi-ennium Training, and CJTA Advanced Training Courses.



EMERGENCY MANAGEMENT





EMERGENCY MANAGEMENT

Department Description

The Emergency Management Department Coordinates Homeland Security grant funding, emergency response training, disasters and communications in San Juan County as well as the Cities of Farmington, Bloomfield, Aztec and the Town of Kirtland. The department coordinates the Emergency Operations Center (EOC), Operates the Tactical Operations Center (TOC). OEM maintains the Emergency Operations Plan (EOP), the San Juan County Multi-Jurisdictional Hazard Mitigation Plan. The department conducts the annual Homeland Security exercises along with assisting local industry with compliance requirements as they relate to emergency preparedness. Emergency Management applies for and manages the Homeland Security Grant funding for equipment procurement and exercise/drill purposes for all response agencies (Typed Teams) in San Juan County. The Emergency Manager serves as liaisons for emergencies such as Search and Rescue, Hazmat, Fire, School Emergencies and Disaster Medical. The department coordinates the Local Emergency Planning Committee (LEPC) and host the Safe School Committee, The Public Health Committee, and the Emergency Response Committee. Emergency Management Communications: The department is responsible for the operations of the Emergency Communications Systems in the County, Aztec, Bloomfield and Farmington. This includes 25 radio tower sites, the San Juan County Communications Authority, Adult Detention Center, and Public Works systems. Communications coordinates with the States of Colorado, New Mexico, the Navajo Nation, and the BLM to effect interoperable Communications. Emergency Management also encompasses the Floodplain Managers office. The Floodplain Manager coordinates San Juan County's participation in the National Flood Insurance Program (NFIP) and its status in the Community Rating System (CRS) by managing San Juan County Ordinance 58: Flood Damage Prevention, San Juan County Ordinance 69: Manufactured Home Placement and community outreach including inserts in the Farmington utility bills. The Department maintains San Juan County's designation as a Storm Ready Community by the National Weather Service. Emergency Management also coordinates the Community Emergency Response Training program (CERT), providing training to Citizens and County Employees on emergency preparedness.

Department Summary

FY2017 Actual	FY2018 Adjusted Budget	FY2018 Actual	FY2019 Requested Budget	FY2019 Budget Change From FY2018 Actual	
				\$	%

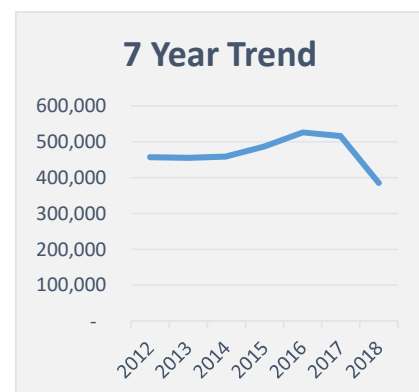
Expenditures by Category:

Wages	\$	334,596	344,149	231,078	303,579	72,501	31.38%
Benefits		124,027	131,751	108,568	105,406	(3,162)	(2.91%)
Professional Services		31,119	36,500	26,885	36,500	9,615	35.76%
Other Operating		25,980	33,628	18,494	33,628	15,134	81.83%
Total	\$	515,722	546,028	385,025	479,113	94,088	24.44%

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



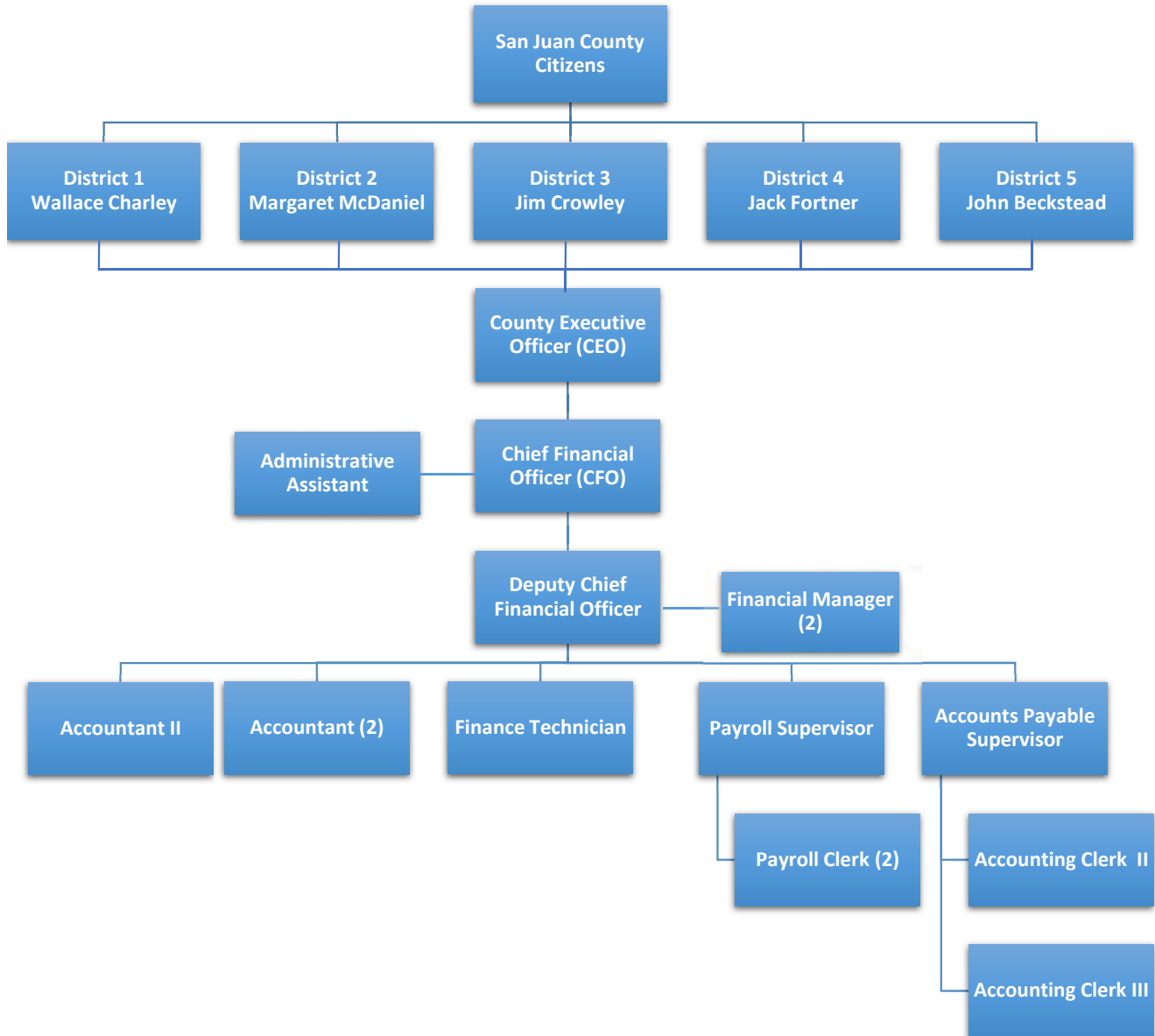


EMERGENCY MANAGEMENT (CONTINUED)

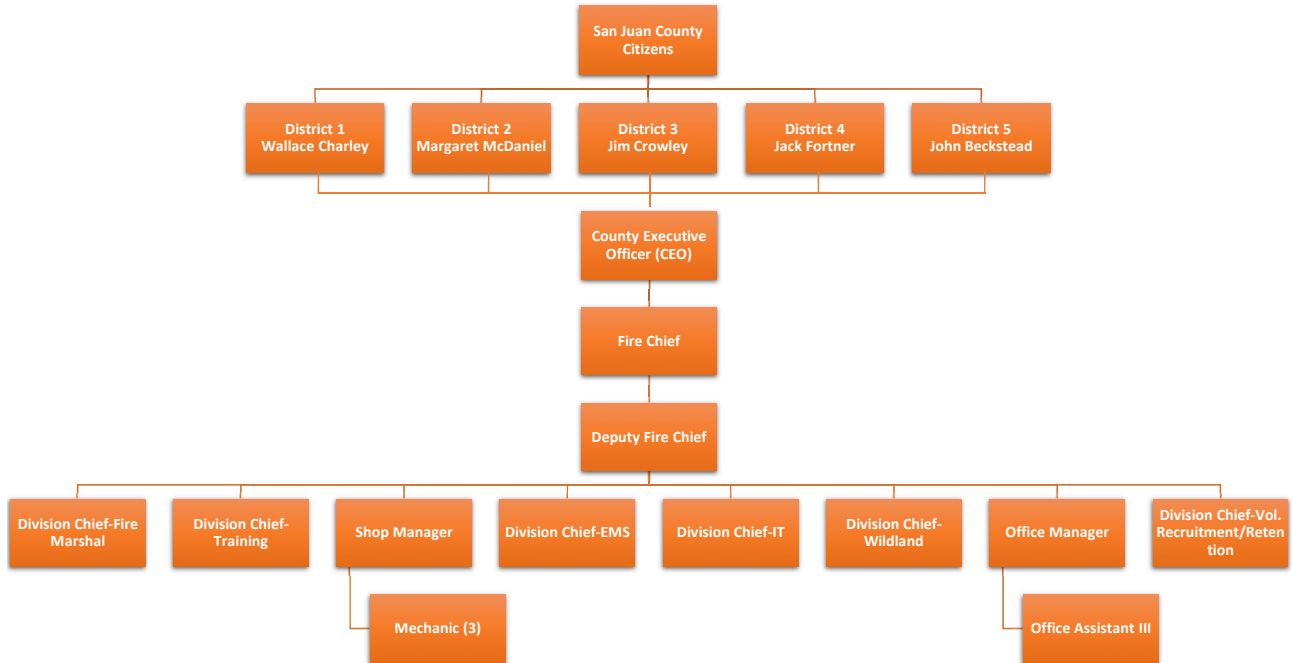
Performance Measures/Objectives

Performance Measures	FY2017 Actual	FY2018 Estimate	FY2019 Budget
Maintain the All Hazards Emergency Operations Plan	100%	100%	100%
Work with response agencies in the Unified Command System	100%	100%	100%
Work with local schools and other agencies on the use of and compliance with the National Incident Management System (NIMS) and Active Shooter	100%	100%	100%
Maintain Federal & State-Compliance data for San Juan County	100%	100%	100%
Maintain San Juan County's status in the NFIP	100%	100%	100%
Maintain and improve San Juan County's Community Rating System score	100%	100%	100%
Maintain and activate the Emergency Operations Center	100%	100%	100%
Maintain and activate the Tactical Operations Center	100%	100%	100%
Maintain and coordinate the Annual Homeland Security HSEEP Exercise/Training Program	100%	100%	100%
Maintain compliance with Federal (EMPG) Emergency Management Performance Grant requirements for Salaries	100%	100%	100%
Maintain compliance with (SHSGP) State Homeland Security Grant Program requirements for equipment	100%	100%	100%
Maintain and make improvements to the Safe School planning for school emergencies	100%	100%	100%

FINANCE



FIRE OPERATIONS





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 10 fire districts. The FY18 actual award was \$94,583. There are strict limitations on how the money may be used.

Summary

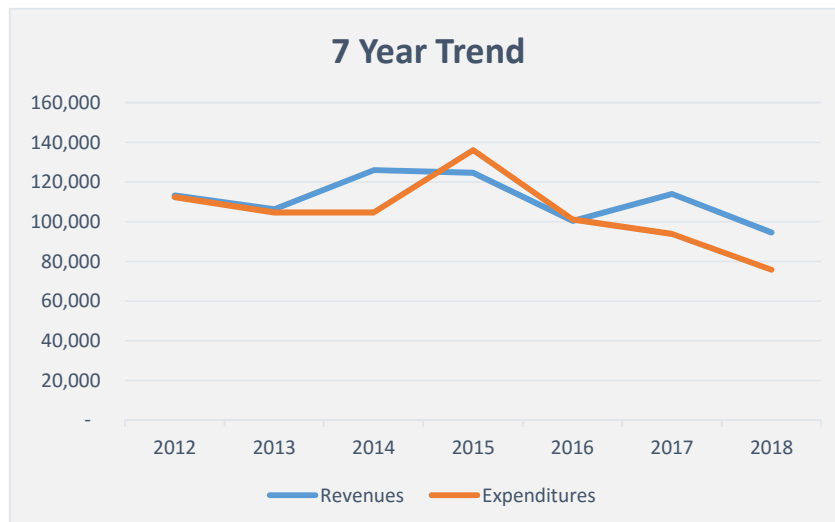
	FY2017 Actual	FY2018 Adjusted Budget	FY2018 Actual	FY2019 Requested Budget	FY2019 Budget Change From FY2018 Actual	
					\$	%
Revenues:						
EMS Grant	\$ 114,047	94,583	94,583	85,127	(9,456)	(10.00%)
Miscellaneous	-	-	-	-	-	0.00%
Total Revenue	\$ 114,047	94,583	94,583	85,127	(9,456)	(10.00%)

Expenditures by Category:

Wages	\$ -	-	-	-	-	0.00%
Benefits	-	-	-	-	-	0.00%
Professional Services	65,028	55,855	55,855	55,855	-	0.00%
Other Operating	25,660	18,728	7,046	12,499	5,453	77.39%
Capital	3,115	20,000	12,909	-	(12,909)	(100.00%)
Total	\$ 93,803	94,583	75,810	68,354	(7,456)	(9.84%)

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 \$2,232,689 in FY18.

Summary

	FY2017 Actual	FY2018 Adjusted Budget	FY2018 Actual	FY2019 Requested Budget	FY2019 Budget Change From FY2018 Actual	
					\$	%
Revenues:						
GRT-Fire Excise Tax	\$ 2,088,591	2,342,881	2,232,689	2,327,967	95,278	4.27%
Charges for Services	351,478	17,450	17,583	36,425	18,842	107.16%
Intergovernmental	60,960	45,000	70,080	60,000	(10,080)	(14.38%)
Miscellaneous	61,321	39,000	125,870	45,000	(80,870)	(64.25%)
Total Revenue	\$ 2,562,350	2,444,331	2,446,222	2,469,392	23,170	0.95%

Transfers:

Transfer from General Fund	\$ -	8,097	-	-	-	0.00%
Transfer to General Fund	(448,551)	(436,916)	(436,916)	(429,602)	7,314	(1.67%)
Transfer to Grants Fund	-	-	-	-	-	0.00%
Total Transfers	\$ (448,551)	(428,819)	(436,916)	(429,602)	7,314	-1.67%

Expenditures by Category:

Wages	\$ -	-	-	-	-	0.00%
Benefits	3,997	1,000	216	6,000	5,784	2,677.78%
Professional Services	1,175,320	884,925	808,100	1,190,595	382,495	47.33%
Other Operating	978,937	1,746,728	1,149,613	1,769,228	619,615	53.90%
Capital	152,246	635,788	204,177	1,046,650	842,473	412.62%
Total	\$ 2,310,500	3,268,441	2,162,106	4,012,473	1,850,367	85.58%

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 \$1,748,652 for the FY2018 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

FY2017 Actual	FY2018 Adjusted Budget	FY2018 Actual	FY2019 Requested Budget	FY2019 Budget Change From FY2018 Actual	
				\$	%

Revenues:

Miscellaneous	\$ -	-	-	-	-	0.00%
Intergovernmental	2,739,121	1,748,652	1,749,315	1,831,251	81,936	4.68%
Total Revenue	\$ 2,739,121	1,748,652	1,749,315	1,831,251	81,936	4.68%

Expenditures by Category:

Wages	\$ -	-	-	-	-	0.00%
Benefits	12,929	16,500	9,853	167,000	157,147	1,594.92%
Professional Services	3,128	9,250	2,505	9,250	6,745	269.26%
Other Operating	2,747,075	2,225,767	1,474,257	2,307,715	833,458	56.53%
Capital	1,184,655	498,209	200,599	59,000	(141,599)	(70.59%)
Total	\$ 3,947,787	2,749,726	1,687,214	2,542,965	855,751	50.72%

Number of Employees N/A N/A N/A N/A

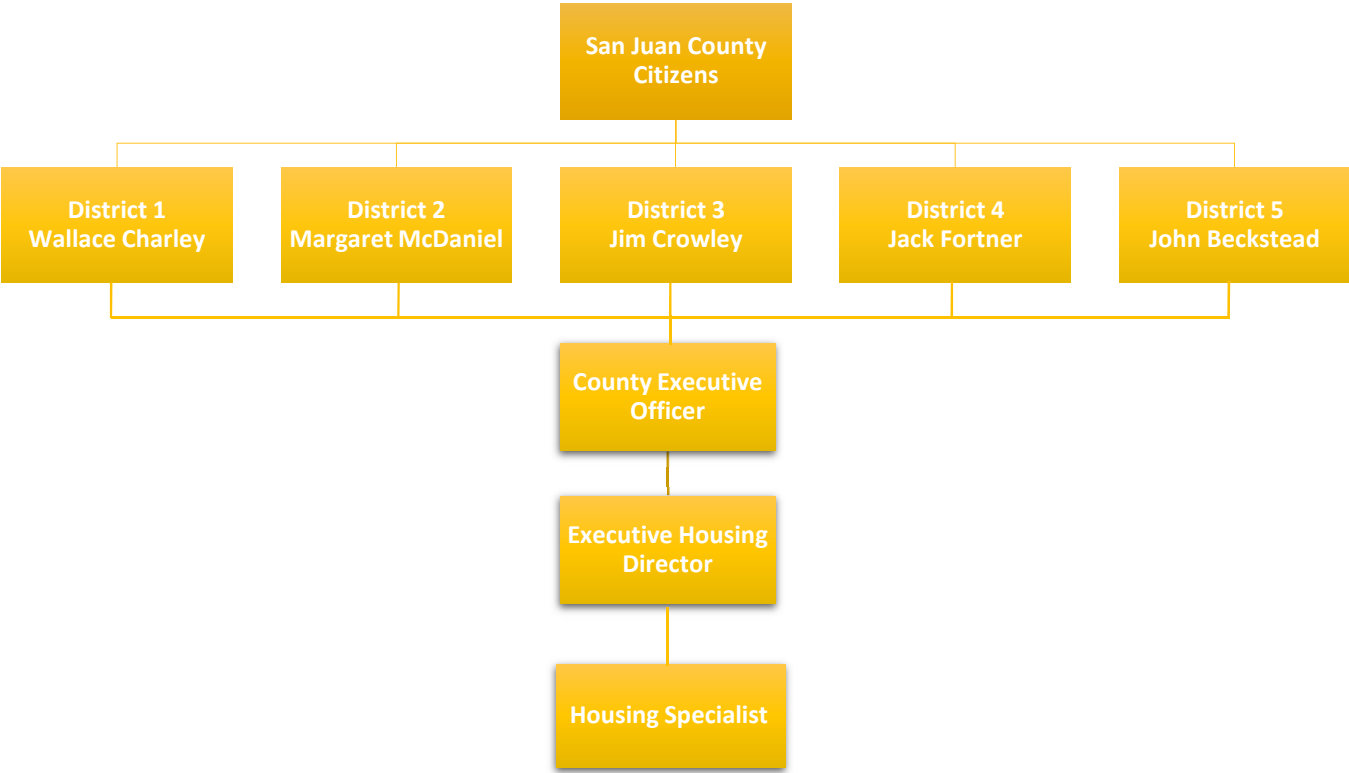
Goals/Concerns

- 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
- Implement Regional Volunteer program to assist in meeting response requirements
- Seek solutions to increase daytime response





SAN JUAN COUNTY HOUSING AUTHORITY





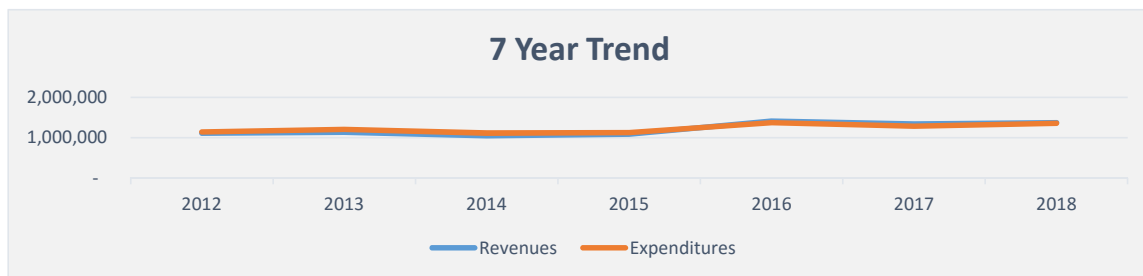
SAN JUAN COUNTY HOUSING AUTHORITY

Department Description

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

Summary

	FY2017 Actual	FY2018 Adjusted Budget	FY2018 Actual	FY2019 Requested Budget	FY2019 Budget Change From FY2018 Actual	
					\$	%
Revenues:						
Miscellaneous	\$ 5,712	2,515	5,127	5,025	(102)	(1.99%)
Intergovernmental	1,330,729	1,291,680	1,367,268	1,233,807	(133,461)	(9.76%)
Total Revenue	\$ 1,336,441	1,294,195	1,372,395	1,238,832	(133,563)	(9.73%)
Expenditures by Category:						
Wages	\$ 117,853	117,853	117,853	124,071	6,218	5.28%
Benefits	33,760	37,178	37,170	38,638	1,468	3.95%
Professional Services	4,675	8,010	-	7,000	7,000	0.00%
Other Operating	1,127,763	1,211,493	1,202,881	1,063,288	(139,593)	(11.60%)
Capital	1,895	-	-	-	-	0.00%
Total	\$ 1,285,946	1,374,534	1,357,904	1,232,997	(124,907)	(9.20%)
Number of Employees	3	3	2	2		



Goals/Concerns

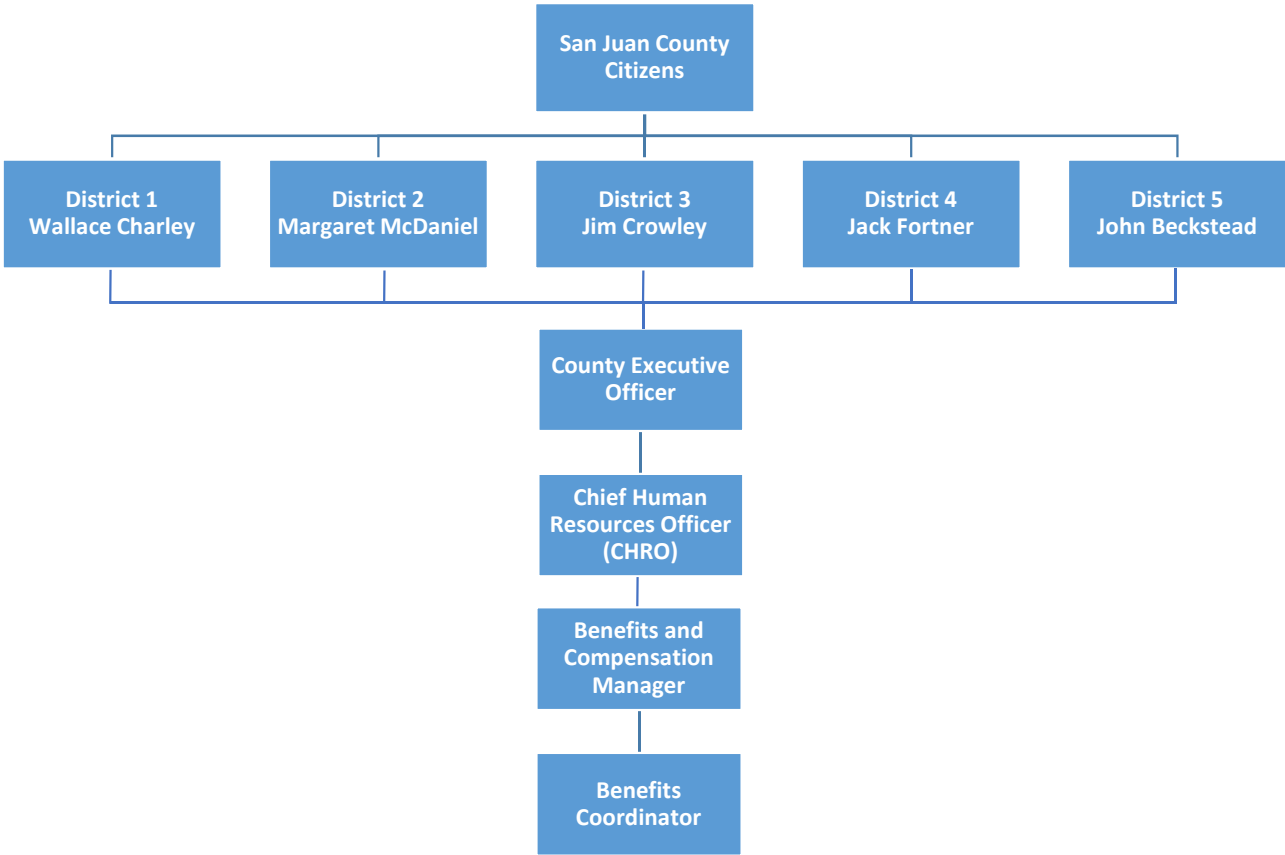
- Our goal is to preserve rental assistance for Families, Elderly, and Disabled in San Juan County
- Continue to work on our waiting list and utilize the funds available
- Continue to better serve residents such as homeless Veterans and those less fortunate
- We are diligently working with VASH Vouchers and getting homeless VETS moved in to rentals
- Continue to commit in making a difference in our County's needs and challenges
- We will continue to collaborate with agencies throughout the County to better assist those in need
- A major concern is the President's budget proposal to cut HUD by \$8.8 billion or 18.3 percent compared to 2017, such reduction could lead to losing vouchers.

Performance Measures/Objectives

Performance Measures	FY2017 Actual	FY2018 Estimate	FY2019 Budget
High performers with Section 8 Management Assessment Program (SEMAP)	100%	100%	100%
Reporting Rate has remained at 100% or greater	100%	100%	100%
Zero findings with the HUD Remote Review with the Washington HUD Office	100%	100%	100%



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

	FY2017 Actual	FY2018 Adjusted Budget	FY2018 Actual	FY2019 Requested Budget	FY2019 Budget Change From FY2018 Actual	
					\$	%
Revenue:						
Health Plan	\$ 7,433,561	6,960,000	7,988,248	7,597,000	(391,248)	-4.90%
Interest	32,398	20,000	31,386	28,000	(3,386)	-10.79%
Miscellaneous	28	-	14	-	(14)	-100.00%
Total Revenues	\$ 7,465,987	6,980,000	8,019,648	7,625,000	(394,648)	-4.92%

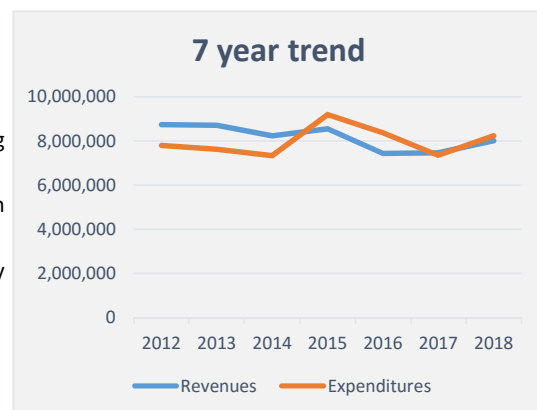
Expenditures by Category:

Wages	\$ 142,630	109,476	109,475	114,544	5,069	4.63%
Benefits	45,007	41,903	41,903	42,318	415	0.99%
Professional Services	273,160	275,794	262,664	274,159	11,495	4.38%
Other Operating	6,885,450	8,374,707	7,809,401	7,993,234	183,833	2.35%
Capital	-	-	-	-	-	0.00%
Total	\$ 7,346,247	8,801,880	8,223,443	8,424,255	200,812	2.44%

Number of Employees	2	2	2	2
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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

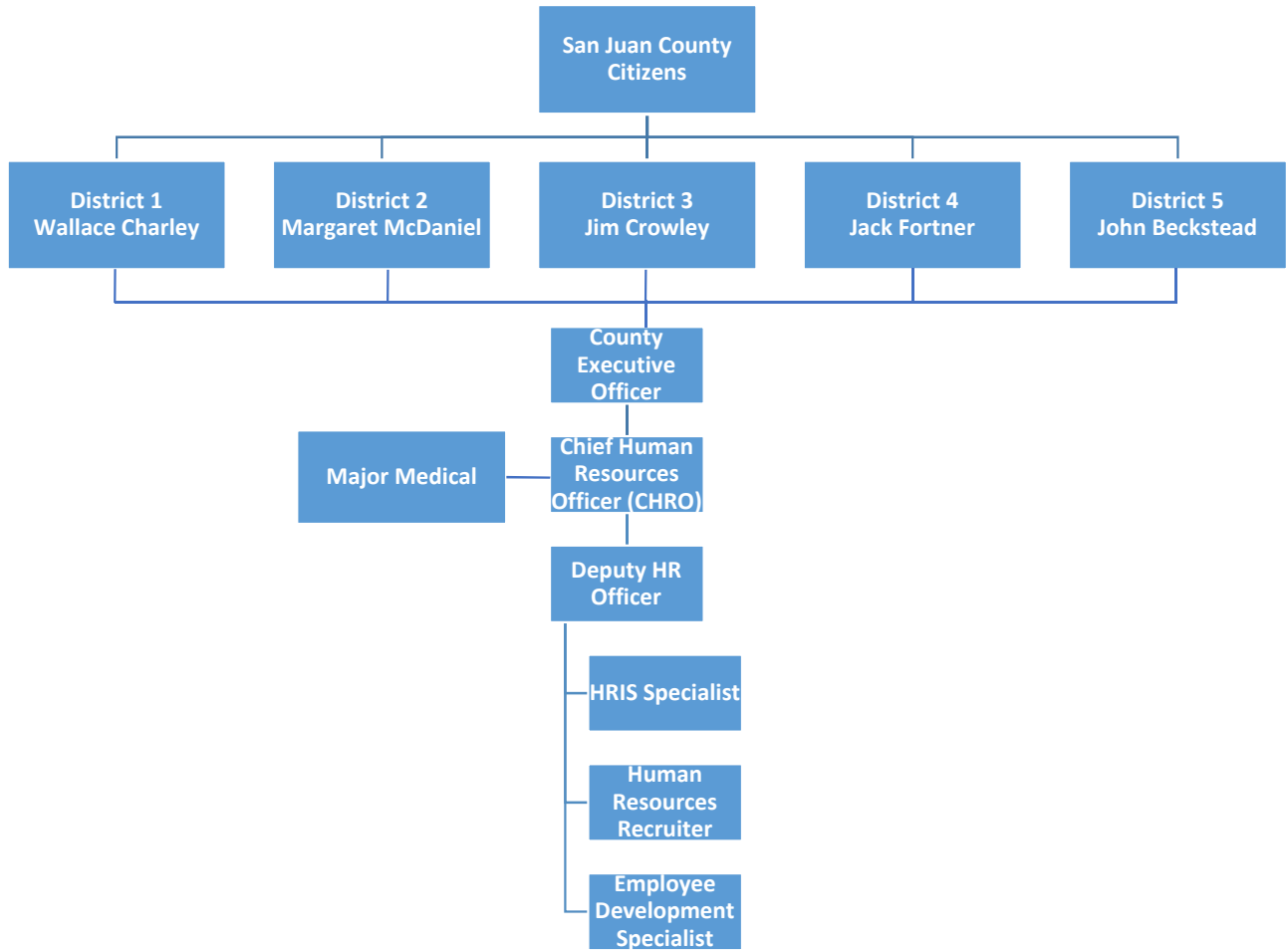


Performance Measures/Objectives

Performance Measures	FY2017 Actual	FY2018 Estimate	FY2019 Budget
Provide Open Enrollment opportunities and current rolled information	100%	100%	100%
Provide Wellness Initiatives to employees	100%	100%	100%
Provide Retirement Seminary for employees eligible within 5 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.

Department Summary

	FY2017 Actual	FY2018 Adjusted Budget	FY2018 Actual	FY2019 Requested Budget	FY2019 Budget Change From FY2018 Actual	
					\$	%

Expenditures by Category:

Wages	\$	334,719	356,424	346,340	388,776	42,436	12.25%
Benefits		156,028	163,679	160,156	157,205	(2,951)	(1.84%)
Professional Services		-	500	-	360	360	100.00%
Other Operating		71,127	64,372	54,310	70,663	16,353	30.11%
Total	\$	561,874	584,975	560,806	617,004	56,198	10.02%

Number of Employees		5	5	5	5		
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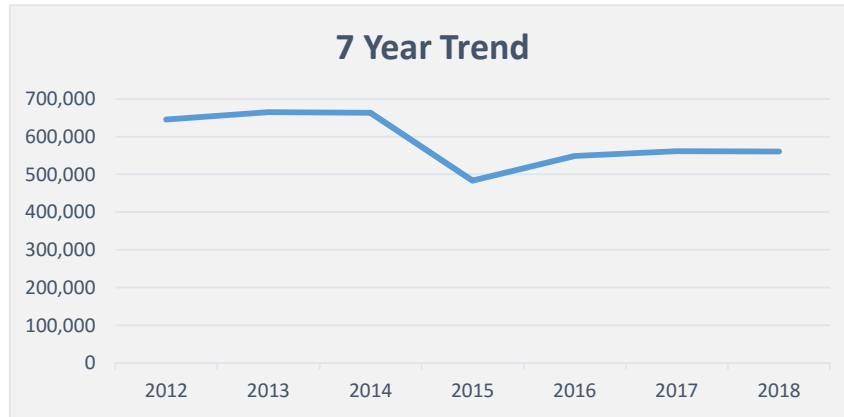
**Two additional Human Resource Employees are accounted for under the Major Medical department

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
- Continue to streamline and maximize efficient HR operations while maintaining customer satisfaction and meeting budget constraints
- Promote and provide talent development of employees through professional and career development to help departments accomplish their goals
- Continue to stay apprised of all current HR trends and employment laws
- Assist legal department with handbook updates

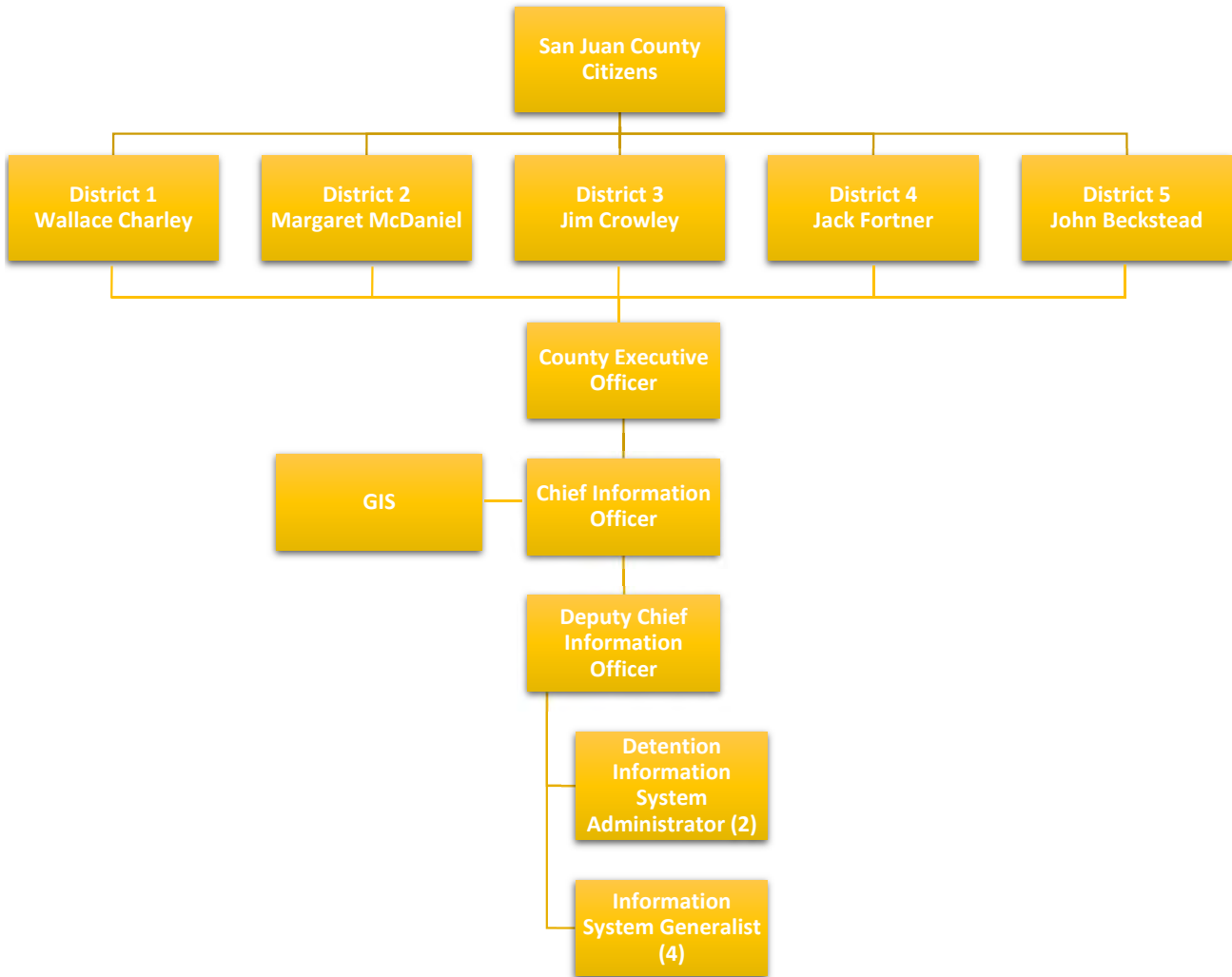


HUMAN RESOURCES (CONTINUED)



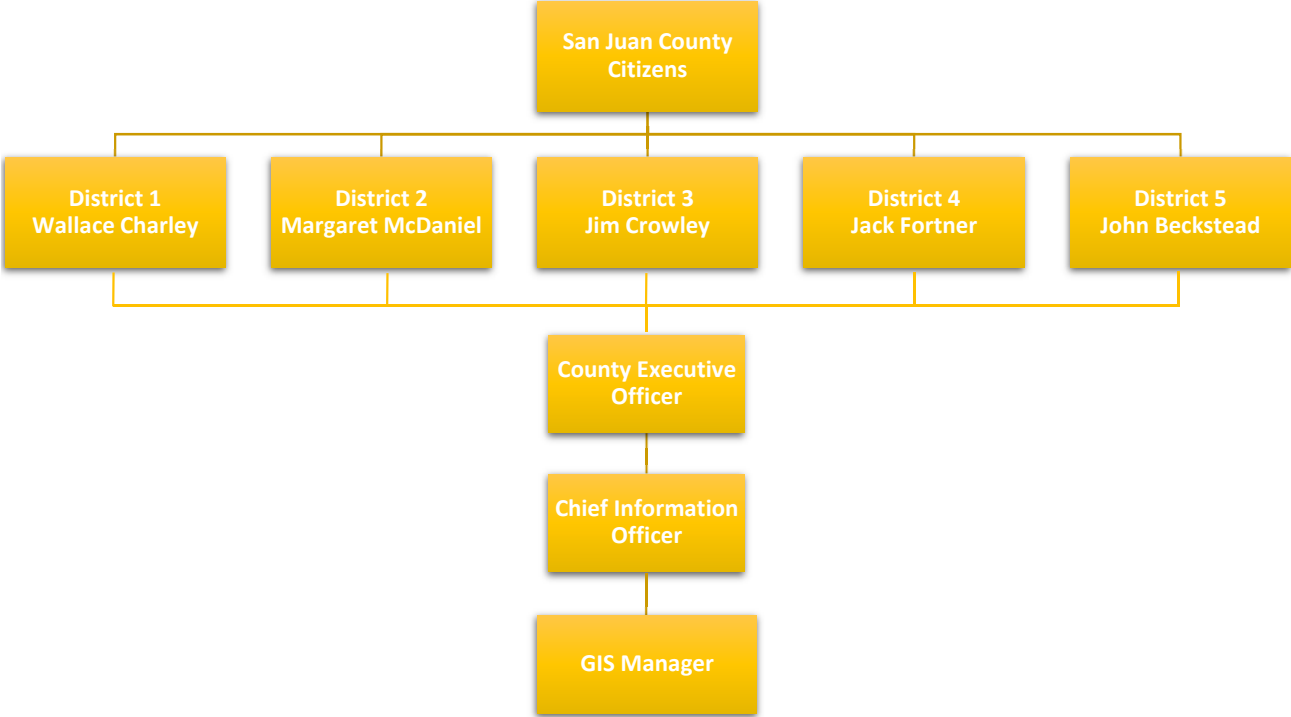
Performance Measures	FY2017 Actual	FY2018 Estimate	FY2019 Budget
<i>Strategic Business Partner & Employer of Choice</i> <ul style="list-style-type: none"> Forecast possible retirements; strategically prepare for succession planning 	85%	85%	90%
<i>Increase Accountability & Efficiency with HR Operations</i> <ul style="list-style-type: none"> Develop the applicant tracking software in Tyler Munis Continue to improve HR metric on monthly basis Go live with Tyler Munis HR/Payroll system - Summer 2018 	N/A N/A N/A	N/A N/A N/A	75% 90% 100%
<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; implement Local Gov training through NMAC 	25%	70%	75%
<i>Work-Life Harmony & Wellness</i> <ul style="list-style-type: none"> Analyze turnover statistics to improve turnover rates Prepare Exit Interview Strategies Analyze onboarding process; encourage employee feedback; improve supervisor feedback Develop training strategies 	N/A N/A N/A N/A	60% 50% 50% 75%	65% 75% 50% 75%

INFORMATION SYSTEMS

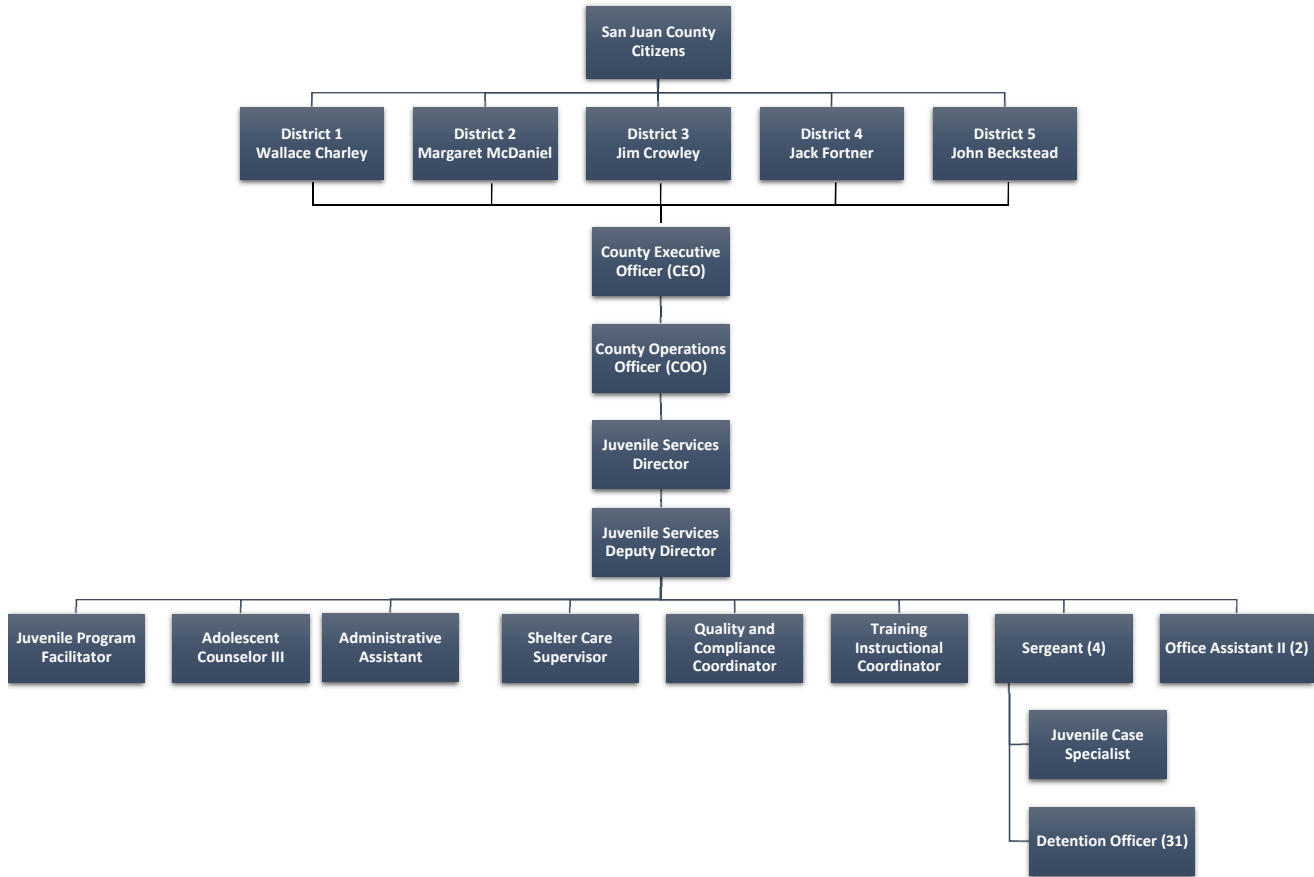




GEOGRAPHIC INFORMATION SYSTEMS



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

Summary

	FY2017 Actual	FY2018 Adjusted Budget	FY2018 Actual	FY2019 Requested Budget	FY2019 Budget Change From FY2018 Actual	
					\$	%
<u>Revenue:</u>						
GRT - Juvenile	\$ 1,920,799	2,224,473	2,224,554	2,280,309	55,755	2.51%
Charges for Service	9,449	5,000	131,561	80,000	(51,561)	(39.19%)
Intergovernmental	715,896	600,000	648,631	685,000	36,369	5.61%
Miscellaneous	6,848	4,400	12,106	5,000	(7,106)	(58.70%)
Total Revenues	\$ 2,652,992	2,833,873	3,016,852	3,050,309	33,457	1.11%
<u>Transfers:</u>						
Transfer from General Fund	\$ 845,694	947,863	553,484	690,581	137,097	24.77%
Transfer from Corrections	8,500	-	-	-	-	0.00%
Total Transfers	\$ 854,194	947,863	553,484	690,581	137,097	24.77%
<u>Expenditures by Category:</u>						
Wages	\$ 1,986,715	2,103,263	2,000,457	2,120,572	120,115	6.00%
Benefits	669,163	665,795	667,821	717,999	50,178	7.51%
Professional Services	421,697	543,030	517,129	529,482	12,353	2.39%
Other Operating	261,434	321,506	320,742	322,837	2,095	0.65%
Capital	80,117	216,254	151,447	50,000	(101,447)	(66.99%)
Total	\$ 3,419,126	3,849,848	3,657,596	3,740,890	83,294	2.28%
Number of Employees	46	46	46	46		

Goals/Concerns

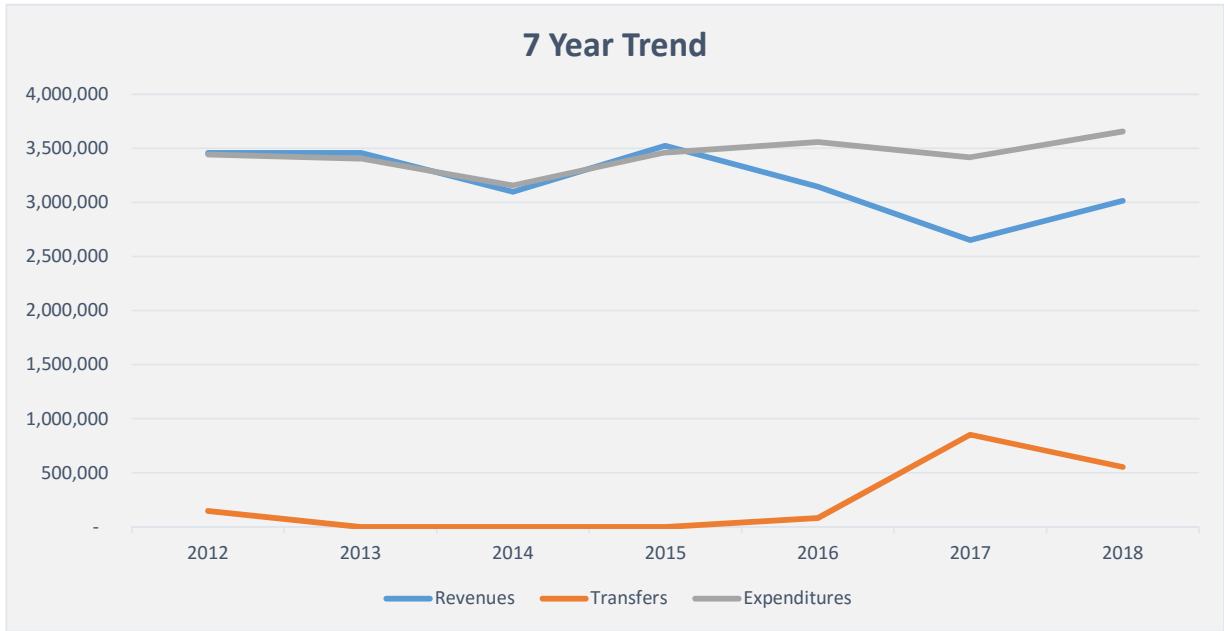
- Maintain full staffing to ensure staff/client ratios. Result of lower overtime costs, higher retention rates
- Track outcomes of Juvenile Community Corrections to obtain percent for increase in funding (seeking 6-12% increase)
- Continue to receive additional 6% of reimbursement through Department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



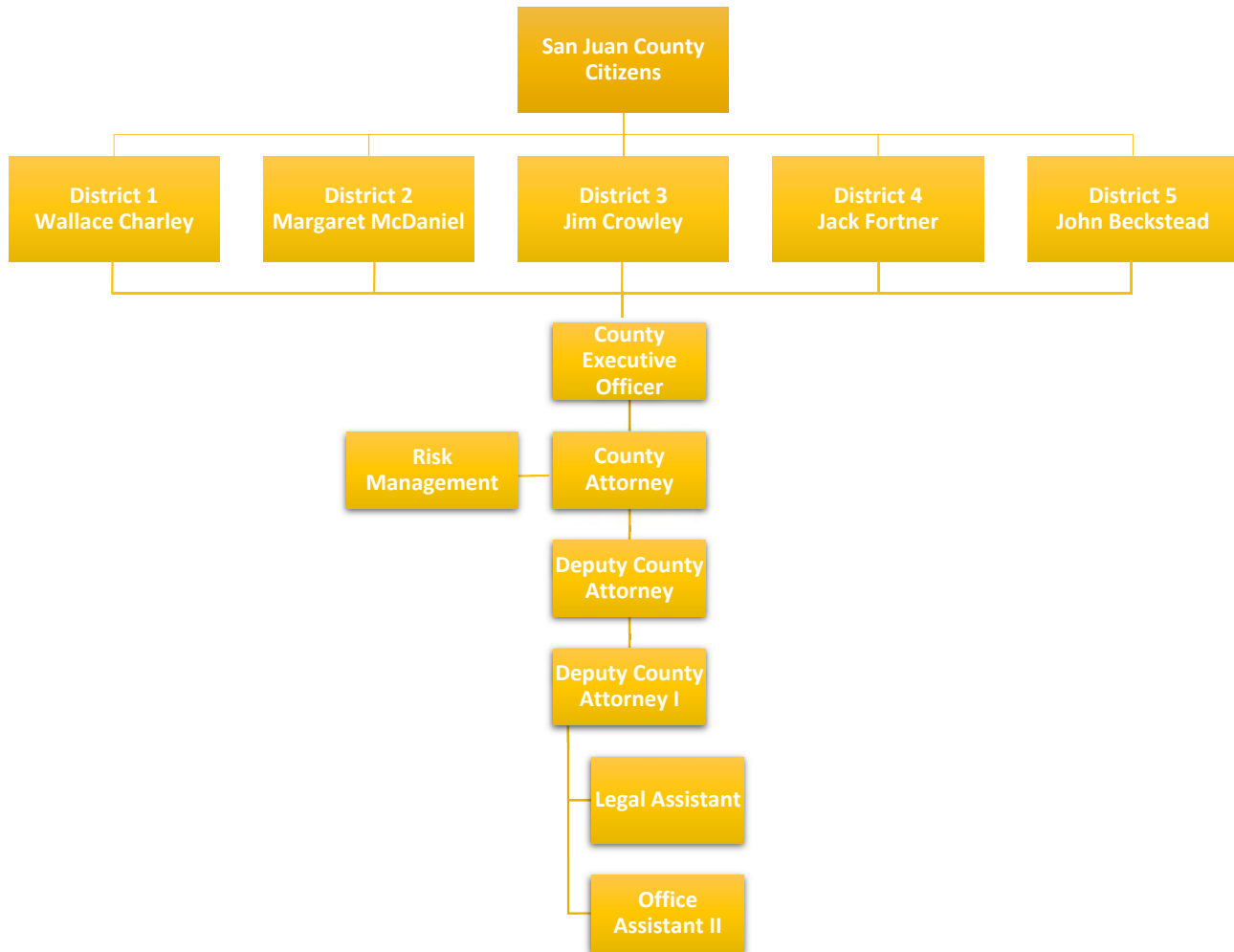
JUVENILE SERVICES (CONTINUED)

Performance Measures/Objectives

Performance Measures	FY2017 Actual	FY2018 Estimate	FY2019 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

FY2017 Actual	FY2018 Adjusted Budget	FY2018 Actual	FY2019 Requested Budget	FY2019 Budget Change From FY2018 Actual	
				\$	%

Expenditures by Category:

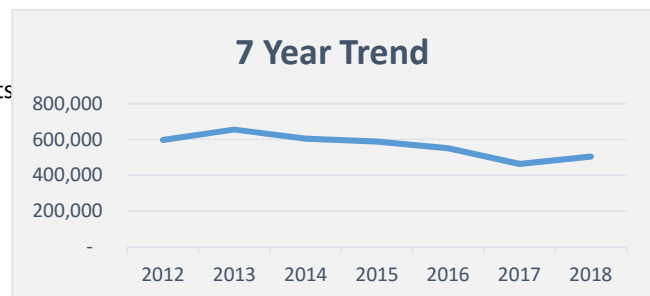
Wages	\$ 326,380	409,968	326,368	416,454	90,086	27.60%
Benefits	102,834	134,292	103,623	130,644	27,021	26.08%
Professional Services	-	16,092	6,980	15,000	8,020	100.00%
Other Operating	33,811	72,642	66,866	125,161	58,295	87.18%
Total	\$ 463,025	632,994	503,837	687,259	183,422	36.41%

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

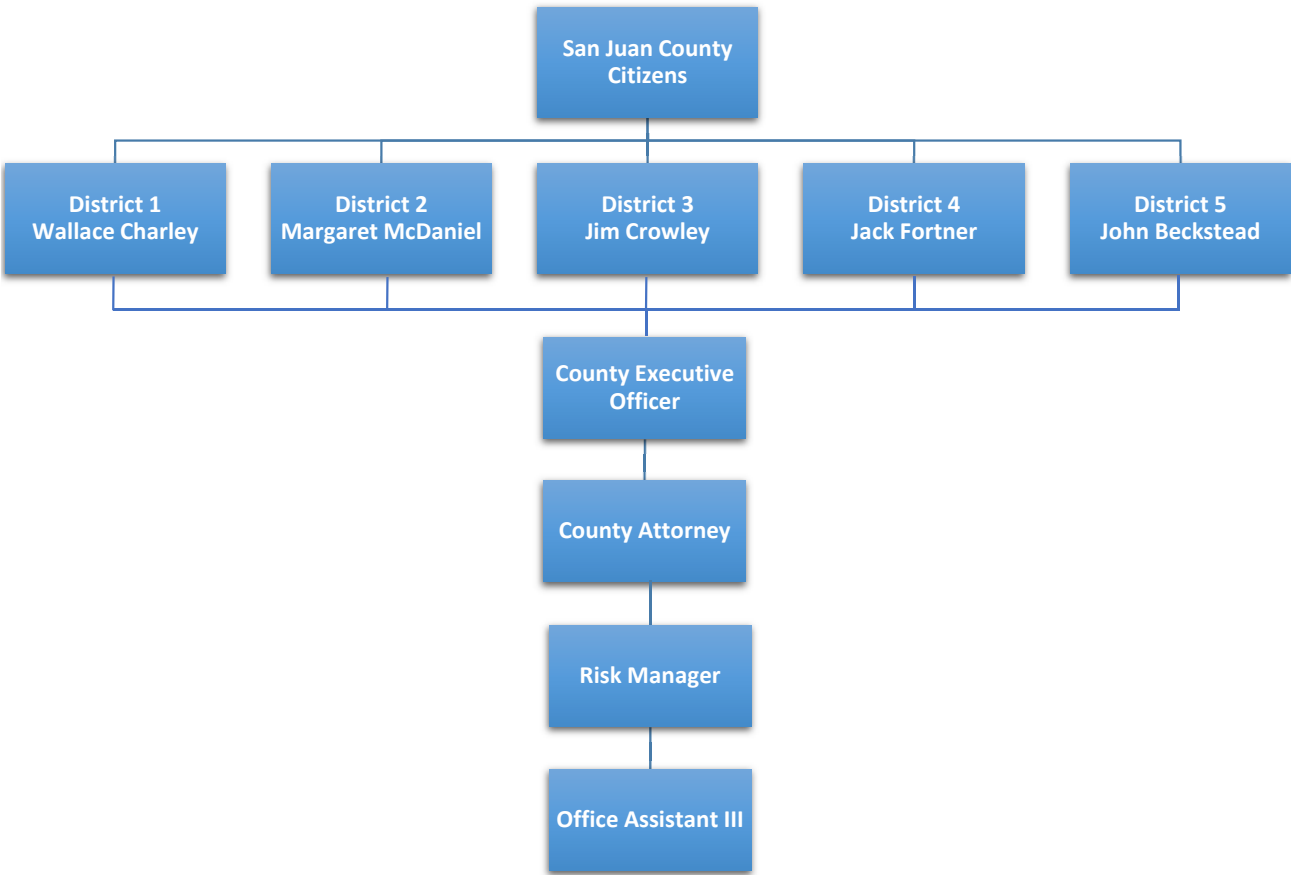


Performance Measures/Objectives

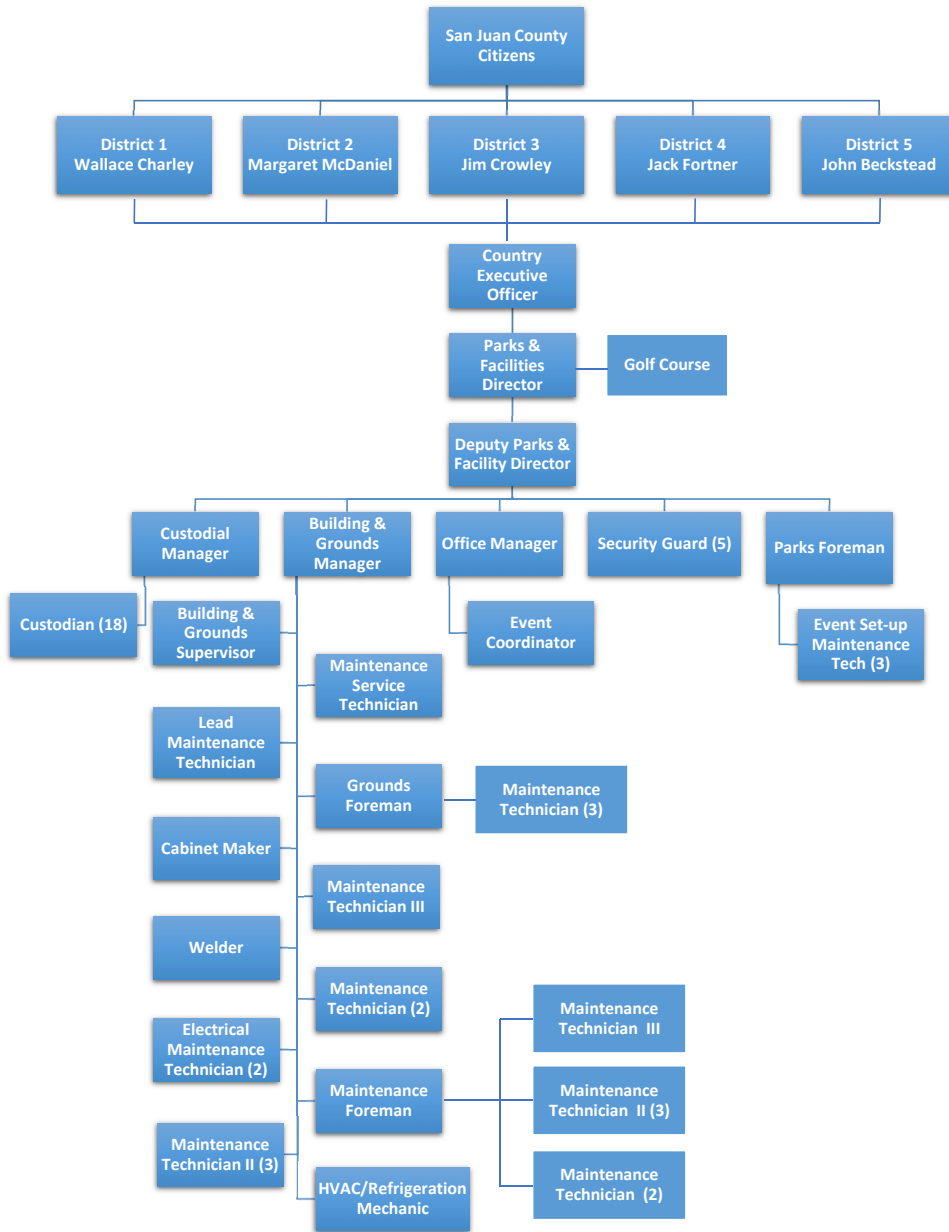
Performance Measures	FY2017 Actual	FY2018 Estimate	FY2019 Budget
Attend meetings of County Commission, Water Commission, Communications Authority, and Criminal Justice Training Authority	100%	100%	100%
Timely response to inspection of public records requests	100%	100%	100%



RISK MANAGEMENT



PARKS & FACILITIES DEPARTMENT





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

FY2017 Actual	FY2018 Adjusted Budget	FY2018 Actual	FY2019 Requested Budget	FY2019 Budget Change From FY2018 Actual	
				\$	%

Expenditures by Category:

Wages	\$ 2,296,163	2,488,720	2,282,221	2,490,666	208,445	9.13%
Benefits	777,770	831,680	797,892	869,135	71,243	8.93%
Professional Services	32,480	88,900	39,099	85,000	45,901	117.40%
Other Operating	627,197	552,117	551,213	558,500	7,287	1.32%
Total	\$ 3,733,611	3,961,417	3,670,425	4,003,301	332,876	9.07%

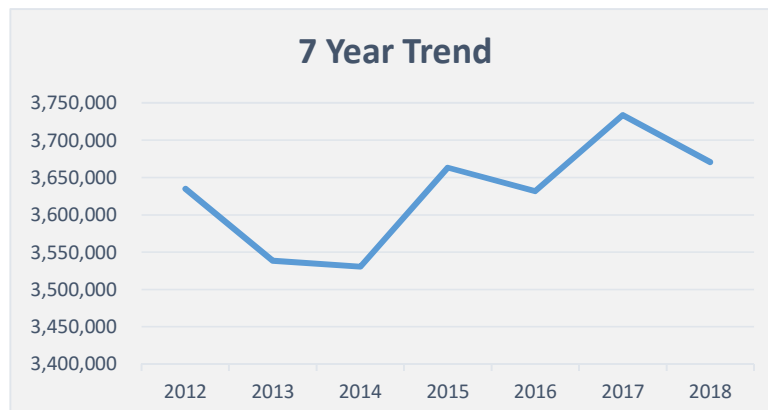
Number of Employees	58	58	58	58
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Goals/Concerns

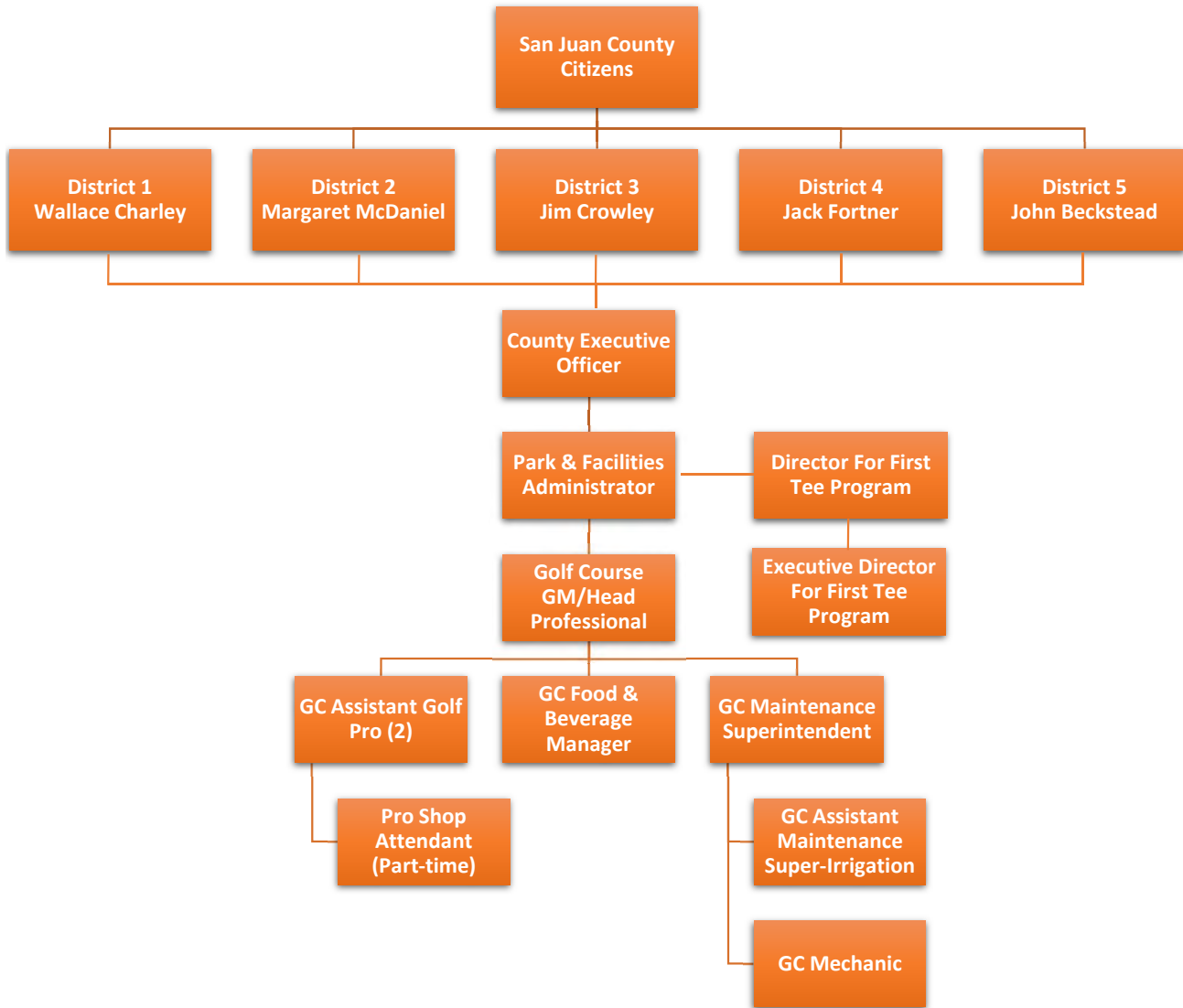
- Expand use of Social Media for Marketing and Event Notification for McGee Park
- Evaluate San Juan County's landscaping water footprint and initiate steps for reduction
- Create a marketing plan to reach out and attract more RV Rallies
- Increase square footage converted to LED lighting

Performance Measures/Objectives

Performance Measures	FY2017 Actual	FY2018 Estimate	FY2019 Budget
Events Generating Revenue	190	190	199
Non-Revenue Youth/Community Events	271	271	277
Maintenance Work Orders Receive/Completed	689	920	2792
Square Footage Converted to LED Lighting	3105	55214	55214



GOLF COURSE FUND





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.

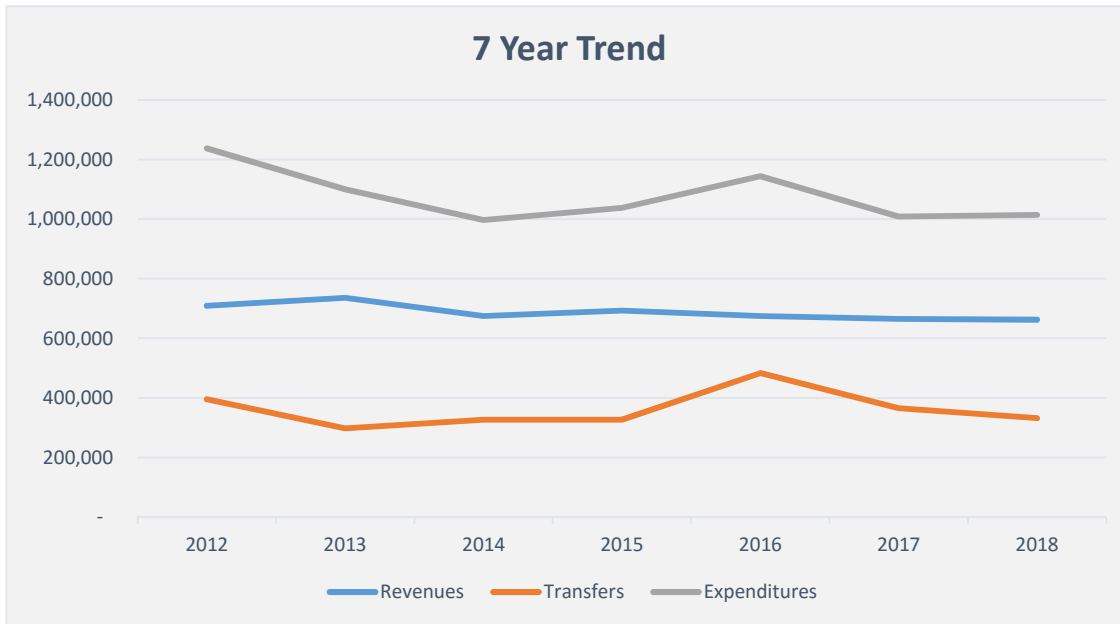
The Golf Course Maintenance operation is tasked with the responsibility of maintaining as well as improving turf conditions for all 18 holes, practice facilities and first tee amenities by irrigating, fertilizing, mowing and grooming. In addition, this department maintains all of the equipment used in 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

	FY2017 Actual	FY2018 Adjusted Budget	FY2018 Actual	FY2019 Requested Budget	FY2019 Budget Change From FY2018 Actual	
					\$	%
Revenues:						
Charges for Services	\$ 591,375	583,000	589,247	569,000	(20,247)	(3.44%)
Miscellaneous	73,593	78,961	73,250	62,300	(10,950)	(14.95%)
Total Revenue	\$ 664,968	661,961	662,497	631,300	(31,197)	(4.71%)
Transfers:						
Transfer from General Fund	\$ 365,472	438,466	332,237	536,298	204,061	61.42%
TX from Water Reserve	-	16,000	-	-	-	0.00%
Total Transfers	\$ 365,472	454,466	332,237	536,298	204,061	61.42%
Expenditures by Category:						
Wages	\$ 498,980	559,954	504,774	556,074	51,300	10.16%
Benefits	144,637	161,865	153,047	171,748	18,701	12.22%
Professional Services	6,136	6,500	6,394	6,900	506	7.91%
Other Operating	358,880	388,131	349,923	403,876	53,953	15.42%
Capital	-	16,000	-	29,000	29,000	100.00%
Total	\$ 1,008,633	1,132,450	1,014,138	1,167,598	153,460	15.13%
 Number of Employees	 10	 10	 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	FY2017	FY2018	FY2019
Increase Food and Beverage sales by 2% over previous year	\$88,000	\$100,000	\$100,000
Increase Merchandise sales by 2% over previous year	\$100,000	\$65,000	\$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	FY2017 Actual	FY2018 Estimate	FY2019 Budget
Construct/Renovate two new tee complexes	N/A	50%	100%
Install two new centrifugal pumps	N/A	N/A	100%

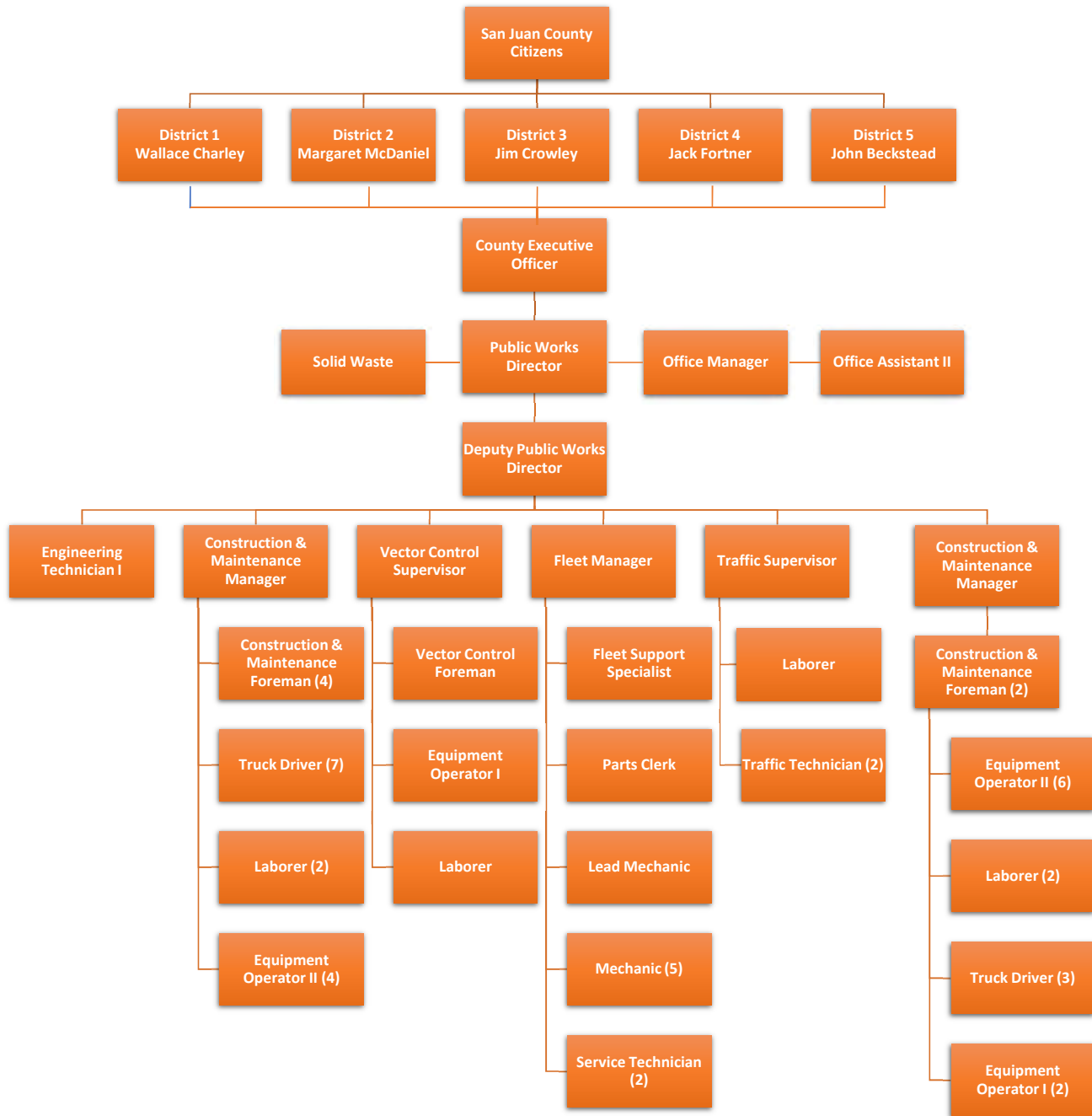
Goals/Concerns - First Tee

- To increase our National School Program from 13 elementary schools to 19 in 2018
- To increase our core participants from 600 to 700 in 2018
- To increase our female participants by 5% in 2018
- To increase our STEM high school participants from 2,500 to 3,000 in 2018
- To increase our DRIVE outreach programs from 1 to 3 in 2018

Performance Measures/Objectives

Performance Measures	FY2017 Actual	FY2018 Estimate	FY2019 Budget
Grow the core programming numbers to over 700	495	590	700
Grow the National School Program to 19 participating schools	13	13	19
Increase # of girls participants to 45%	37	40	45
STEM in-school to 3,000	-	2,500	3,000
Increase DRIVE Outreach Programs from 1 to 3	1	1	3

ROAD





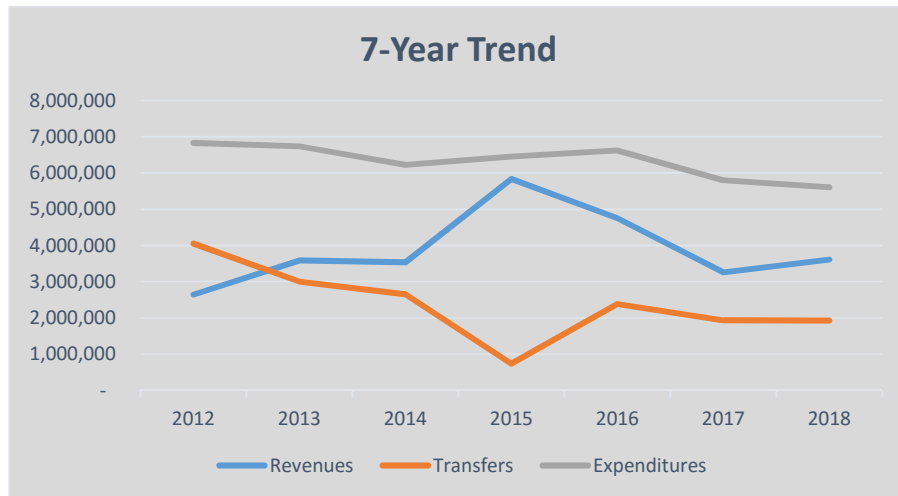
ROADS (CONTINUED)

Goals/Concerns

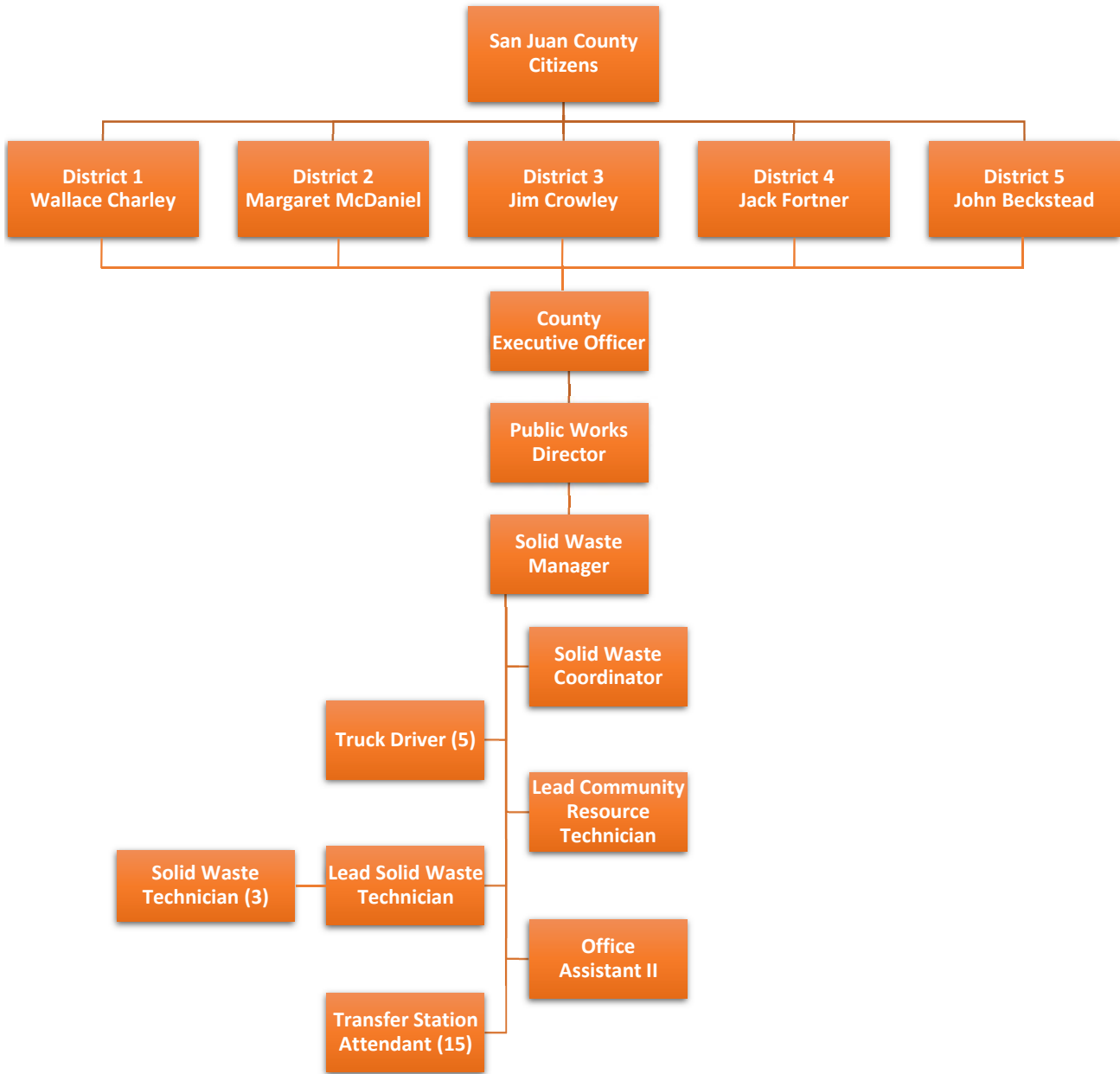
- Finish design of the Pinon Hills Extension project
- Construct replacement for bridge on Road 5500
- Meet State requirements to receive NMDOT government road funds
- Increase the number of roads receiving asphalt preservation to >10%
- Continue working with the long-term plan for the evaluation and repair of San Juan County bridges
- Complete other federal-aid projects - Kirtland Schools Path and Glade Run Recreation Area Trails

Performance Measures/Objectives

Performance Measures	FY2017 Actual	FY2018 Estimate	FY2019 Budget
Receive New Mexico DOT Local Government Road Funds	100%	100%	100%
Paved roads receiving asphalt preservation	3.3%	8.8%	8.8%



ENVIRONMENTAL TAX - SOLID WASTE





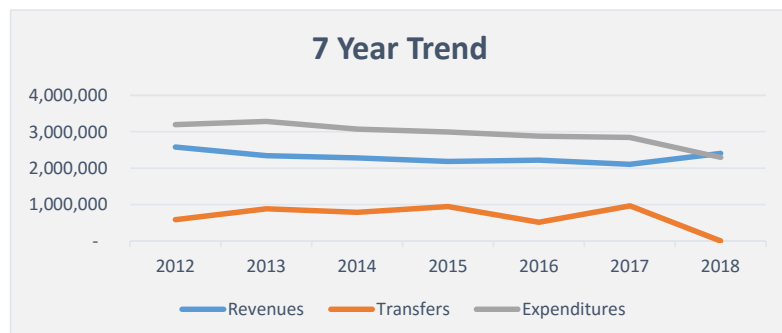
SOLID WASTE

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 2017 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 2017 this division transferred 11,615 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. 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

	FY2017 Actual	FY2018 Adjusted Budget	FY2018 Actual	FY2019 Requested Budget	FY2019 Budget Change From FY2018 Actual	
					\$	%
Revenues:						
Gross Receipts Tax	\$ 1,286,110	1,357,470	1,356,533	1,407,476	50,943	3.76%
Permits/Fees	512,408	605,517	588,040	505,000	(83,040)	(14.12%)
Miscellaneous	71,786	19,800	30,276	1,500	(28,776)	-95.05%
Intergovernmental	237,238	430,055	430,056	300,000	(130,056)	(30.24%)
Total Revenues	\$ 2,107,542	2,412,842	2,404,905	2,213,976	(190,929)	(7.94%)
Transfers:						
Transfer from General Fund	\$ 964,682	-	-	-	-	0.00%
Transfer from Capital Reserve	-	-	-	-	-	0.00%
Total Transfers	\$ 964,682	-	-	-	-	0.00%
Expenditures by Category:						
Wages	\$ 1,037,982	1,020,948	992,672	1,017,845	25,173	2.54%
Benefits	390,743	383,557	377,970	374,718	(3,252)	-0.86%
Professional Services	1,029,340	571,111	568,796	423,000	(145,796)	-25.63%
Other Operating	209,709	465,402	327,836	408,400	80,564	24.57%
Capital	174,489	205,777	26,684	222,588	195,904	734.16%
Total	\$ 2,842,263	2,646,795	2,293,958	2,446,551	152,593	6.65%
Number of Employees	28	28	28	28		



Goals/Concerns

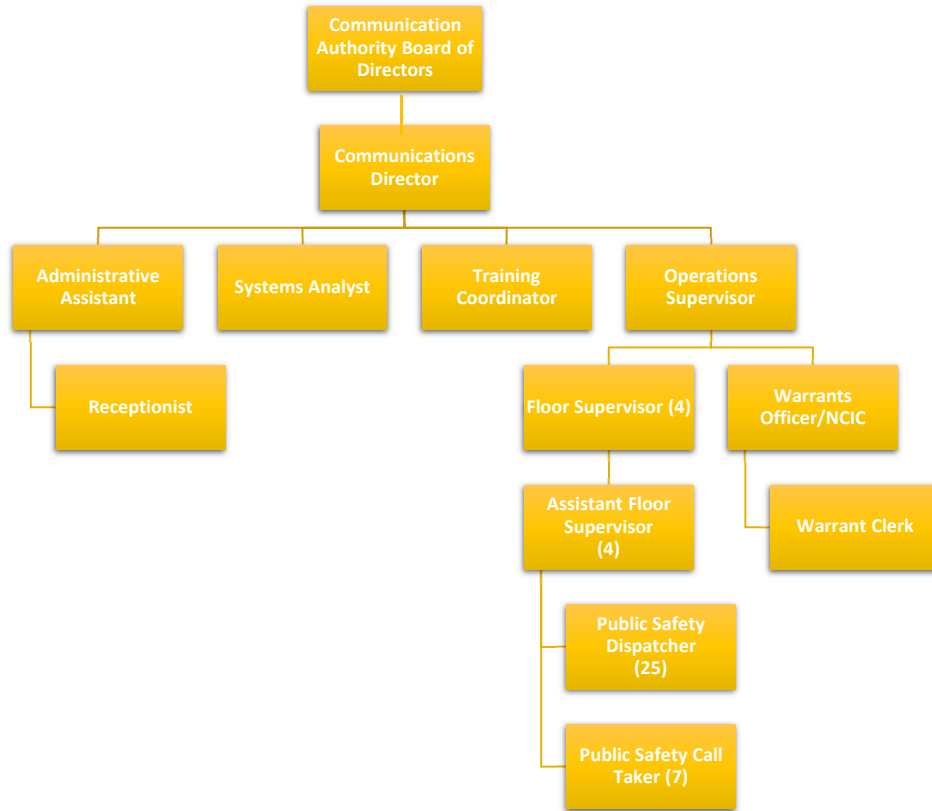
- Increase the amount of Solid Waste that is recycled to >6.5%; provide service and info at stations, in media

Performance Measures/Objectives

Performance Measures	FY2017 Actual	FY2018 Estimate	FY2019 Budget
Total Solid Waste that is recycled	6.0%	6.0%	6.5%



COMMUNICATIONS AUTHORITY





SAN JUAN WATER COMMISSION FUND



CAPITAL & DEBT BUDGET



Chaco Culture National Historical Park, San Juan County NM
(Trover.com)



CAPITAL IMPROVEMENT PLANNING

Consideration of Capital Improvement on Operating Costs:

Capital expenditures out of the 2015B bond issue funding (\$5,959,979) accounts for approximately 31.5% of the \$18,920,603 total FY19 Capital Budget. Funding from the GRT Revenue Bond Series 2015B will include \$1.3 million towards County-wide improvements to comply with the County's ADA settlement, \$1.5 million for the buildout of the County's administration building in which its Human Resources and Risk Management departments will be re-located and \$2.9 million for the construction of the 5500 bridge. The expenditures related to these projects has zero impact on the general fund as they were fully funded by the bond issue.



Capital expenditures are budgeted at 23.7%, or \$4,491,046, as part of the County's annual capital replacement program which includes purchases of equipment, vehicles, emergency equipment and heavy machinery to enable the County to continue to provide public safety and meet the needs of the Citizens we serve. The cost of the budgeted capital will be funded through the general fund (\$1.7 million) and the remainder through the County's capital replacement reserve fund through the spend down of its available cash balance.

The renovation of the San Juan Regional Medical Center emergency department is budgeted at 14.1%, or \$2,675,309. The budgeted expenditure is fully funded from the 1/8th Hospital Gross Receipts Tax that sunset in December 2014. There is no impact to the County's general fund.



San Juan Water Commission is budgeted at 8%, or \$1,599,000, and is primarily driven by the Animas La Plata repayment contract. These funds are annually budgeted; however, have not yet been paid as the work continues on the project.

The remaining expenditures are budgeted capital outlay funded solely by the revenue sources that created the fund. These revenue sources include New Mexico Gross Receipts Tax or other State funding sources. \$1 million is budgeted for ambulances and emergency related equipment, \$1.1 million for fire related equipment and fire suppression vehicles, \$222,588 for trucks and equipment in the Solid Waste Division and \$445,749 related to the ERP financial software implementation.

Other remaining capital expenditures are budgeted from special revenue funds; however, due to the nature of the fund having been supplemented by the general fund it is anticipated that the capital directly impacts the general fund. Those expenditures include \$450,039 in equipment to sustain the Adult Detention Center and Juvenile facilities, \$30,000 for golf course equipment and the remaining capital related to County road improvements.



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

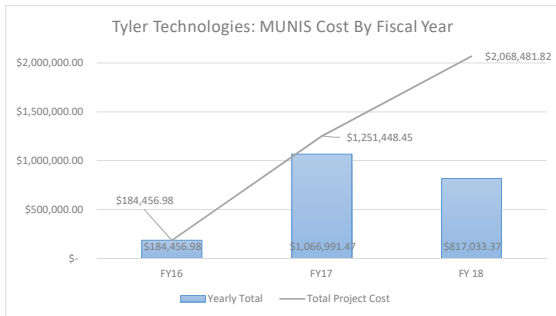
Design is currently in process, construction is yet to begin.

Total Budgeted Amount: \$3,672,465
Expended Amount: \$9,483

Estimated Start Date: 3/13/2017
Estimated Completion Date: Yet to be determined

Started in FY17, total cost \$9,483. FY18 \$0 expended.

FY19	FY20	FY21	FY22	FY23
\$734,493	\$734,493	\$734,493	\$734,493	\$734,493



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 and payroll side of the software.

Total Budgeted Amount: \$3,173,465
Expended Amount: \$2,068,481

Estimated Start Date: 3/15/2016
Estimated Completion Date: Fall 2019

FY19	FY20	FY21	FY22	FY23
\$1,104,984	N/A	N/A	N/A	N/A

PINON HILLS CR3900

Funding Source: Federal Grants
Capital Replacement Reserves

Project Description

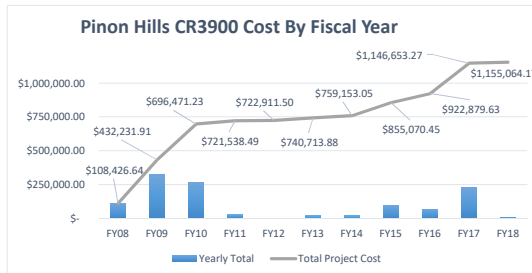
This project is in relation to the Construction of a new roadway (1.56 miles) and widening and drainage improvements to the existing CR 3900 (0.55 miles) to connect CR 3000 and CR 390. The project is the County's portion of the Pinon Hills Boulevard extension which seeks to connect the existing Pinon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

Project Progress

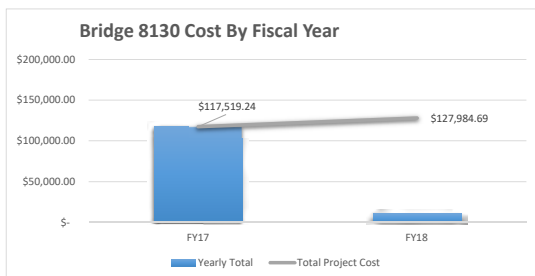
The construction timeline is currently in development.

Total Budgeted Amount: \$8,388,000
Expended Amount: \$1,155,064

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



FY19	FY20	FY21	FY22	FY23
\$1,446,587	\$1,446,587	\$1,446,587	\$1,446,587	\$1,446,587



BRIDGE 8130 (CR 5500)

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 constructed is estimated to begin in 2019.

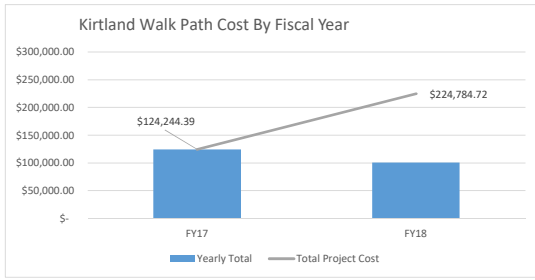
Total Budgeted Amount: \$5,000,000
Expended Amount: \$127,985

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

FY19	FY20	FY21	FY22	FY23
\$4,872,015	N/A	N/A	N/A	N/A



CURRENT CAPITAL PROJECTS (CONTINUED)



KIRTLAND WALK PATH

Funding Source: Intergovernmental Grant Fund

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

Project Progress
The construction timeline is currently in development.

Total Budgeted Amount: \$1,000,000
Expended Amount: \$224,785

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

FY19	FY20	FY21	FY22	FY23
\$775,215	N/A	N/A	N/A	N/A

CEDAR HILL PEDESTRIAN BRIDGE

Funding Source: Going to Legislature

Project Description
This project is in relations to the restorations and improvements of the Cedar Hill Pedestrian Bridge

Project Progress
The project is wrapping up Phase 2 of the planning and evaluation. Currently submitting the findings to legislature.

Total Budgeted Amount: \$500,000
Expended Amount: \$14,466

Estimated Start Date: 11/21/2017
Estimated Completion Date: Not Yet Determined

Started in FY18, total cost \$14,466

FY19	FY20	FY21	FY22	FY23
\$97,106	\$97,106	\$97,106	\$97,106	\$97,106

Started in FY18, total cost \$1,521,554.38

MCGEE PARK ELECTRICS

Funding Source: Capital Replacement Fund

Project Description
This project is in relation to the upgraded electrics at McGee Park.

Project Progress
This project is currently finishing phase 2. Phase 3 is currently being bid on.

Total Budgeted Amount: \$2,100,000
Expended Amount: \$1,521,554

Estimated Start Date: 8/3/2017
Estimated Completion Date: 8/31/2019

FY19	FY20	FY21	FY22	FY23
\$578,446	N/A	N/A	N/A	N/A

APPLE ORCHARD WATER USERS

Funding Source: Intergovernmental Grants

Project Description
This project is related to the improvements that will be made to the Harvest Gold Water System including a new water storage tank, water distribution piping, service lines and water meters.

Project Progress
The project is currently finishing up the study phase for engineering services with construction now beginning.

Total Budgeted Amount: \$2,500,000
Expended Amount: \$26,606

Estimated Start Date: 5/22/2018
Estimated Completion Date: 7/31/2019

Started in FY18, total cost \$26,606

FY19	FY20	FY21	FY22	FY23
\$1,236,697	\$1,236,697	N/A	N/A	N/A



CURRENT CAPITAL PROJECTS (CONTINUED)

Started in FY18, total cost
\$82,637

FLORA VISTA FIRE RENOVATIONS

Funding Source: State Fire Grant

Project Description
This project is to renovate the Flora Vista Fire Station

Project Progress
This project is approximately 75% complete.

Total Budgeted Amount: \$121,952
Expended Amount: \$82,637

Estimated Start Date: 6/1/2018
Estimated Completion Date: Fall 2018

FY19	FY20	FY21	FY22	FY23
\$39,315	N/A	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
East Culpepper Flats Water System Improvements (Phase 1)	2020	\$ 2,370,000	\$ 370,000	\$ 2,000,000	1
CR 3900 (Pinon Hills Extension Phase 3) - Final Design and R/W Acquisiti	2020	\$ 800,000		\$ 800,000	2
Totah Subdivision Water and Wastewater System Improvements	2020	\$ 5,980,000		\$ 5,980,000	3
County Road Improvements- 2019	2020	\$ 1,000,000		\$ 1,000,000	4
Kirtland Walk Path Extension (Phase 2)	2020	\$ 500,000		\$ 500,000	5
Cedar Hill Pedestrian Bridge Improvement	2020	\$ 300,000		\$ 300,000	
Senior Citizen Center Facility Improvements and Vehicles- Lower Valley &	2020	\$ 100,000		\$ 100,000	
Lee Acres Wastewater System (Phase 1)	2021	\$ 6,500,000		\$ 6,500,000	
Sheriff's Office Helicopter Replacement	2021	\$ 1,680,000		\$ 1,680,000	
County Road Improvements- 2020	2021	\$ 1,000,000		\$ 1,000,000	
CR 3900 (Pinon Hills Extension Phase 3) - Construction	2022	\$ 12,000,000		\$ 12,000,000	
Bridge Improvement- CR 6675 Bridge # 5722	2022	\$ 800,000		\$ 800,000	
Bridge Improvement CR 3500 - Bridge # 8111 - Design	2022	\$ 150,000		\$ 150,000	
County Road Improvements- 2021	2022	\$ 1,000,000		\$ 1,000,000	
Bridge Improvement CR 3500 - Bridge # 8111 - Construction	2023	\$ 1,300,000		\$ 1,300,000	
County Road Improvements- 2022	2023	\$ 1,000,000		\$ 1,000,000	
Bike Path from Farmington to Aztec	2023	\$ 500,000		\$ 500,000	
Community Mental Health Facility	2024	\$ 5,000,000		\$ 5,000,000	
County Road Improvements- 2023	2024	\$ 1,000,000		\$ 1,000,000	
Adult & Juvenile Detention Center Renewable Energy Project	2024	\$ 3,600,000		\$ 3,600,000	

Margaret McDaniel
Chairman

Jack L. Fortner
Chairman Pro Tem

John T. Beckstead
Member

Wallace Charley
Member

Jim Crowley
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

COUNTY OF SAN JUAN

Resolution No. 18-19-06

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

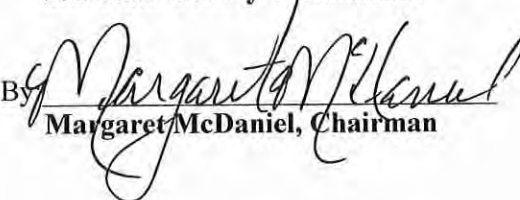
- WHEREAS,** the County of San Juan recognizes that the financing of public capital projects has become a major concern in New Mexico and nationally; and
- WHEREAS,** in times of scarce resources, it is necessary to find new financing mechanisms and maximize the use of existing resources; and
- WHEREAS,** 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. 17-18-01

PASSED, APPROVED, and ADOPTED by the governing body at its meeting of July 24, 2018.

San Juan County Commission

By 
Margaret McDaniel, Chairman

ATTEST:


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.



<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.

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

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 utilized \$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. As of the 2019 fiscal year, the County has remaining 2015B funds available for continued capital projects.

On March 29, 2017, San Juan County signed a loan agreement with the New Mexico Finance Authority in the amount of \$12,010,000 to refund the San Juan County Subordinate Gross Receipts Tax Revenue Bonds, Series 2008. The refunding of the debt resulted in an economic gain, the difference between the present value of the debt service payments on the old and new debt, in the amount of \$1,164,050.



At the conclusion of the 2018 fiscal year, the County entered into a promissory note with the New Mexico Environment Department (NMED) in the amount of \$672,925. The loan

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



Outstanding Debt Obligations - The following table represents the bonds and loans outstanding as of June 30, 2018 and the required principal and interest payments budgeted for FY19:

Debt Obligation	Principal Outstanding	Current Principal	Due Date	Interest
NMFA Loan 2017	\$10,120,000	840,000	6/14/2019	\$497,600
NMFA Loan 2012	4,620,000	895,000	5/31/2019	98,629
NMED Harper Valley Loan 2017	660,736	29,436	4/13/2019	7,920
GRT Revenue Bonds Series 2015A	12,350,000	1,340,000	6/15/2019	617,500
GRT Revenue Bonds Series 2015B	17,280,000	225,000	6/15/2019	758,013
	<u>\$45,030,736</u>	<u>3,329,436</u>		<u>\$1,979,662</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 3.0208% 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:

**SAN JUAN COUNTY, NEW MEXICO
PLEGGED-REVENUE COVERAGE
LAST TEN FISCAL YEARS**

	Fiscal Year				
	2014	2015	2016	2017	2018
Gross Receipts Tax Revenue Bonds/Loan - Adult/Juvenile Facilities (1)					
Administration/Sheriff Buildings					
D.A.'s Office/Crime Investigative Facility					
NMFA Loan 2731-PP					
NMFA Loan 3669-PP					
Pledged Revenue - County GRT 1st and 3rd 1/8th of 1% and Hold Harmless	\$ 9,138,804	\$ 12,000,790	\$ 17,066,434	\$ 14,741,537	\$ 15,927,052
Debt Service					
Principal	\$ 2,715,000	\$ 2,785,000	\$ 3,050,000	\$ 3,415,000	\$ 3,190,000
Interest	\$ 1,742,481	\$ 1,222,202	\$ 2,570,269	\$ 1,998,707	\$ 2,075,318
Reserve Fund	\$ 297,500	\$ 272,708	\$ -	\$ -	\$ -
Coverage	1.92	2.80	3.04	2.72	3.02

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.

(1) 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 \$12.9 million in revenues annually.

Fiscal Year	2014	2015	2016	2017	2018
Assessed Value of Property	\$ 3,699,760,378	\$ 3,971,520,476	\$ 3,633,984,075	\$ 3,540,376,687	\$ 3,634,808,236
Debt Limit, 4% of Assessed Value	147,990,415	158,860,819	145,359,363	141,615,067	145,392,329
Total net debt applicable to limit	-	-	-	-	-
Legal debt margin	147,990,415	158,860,819	145,359,363	141,615,067	145,392,329
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%

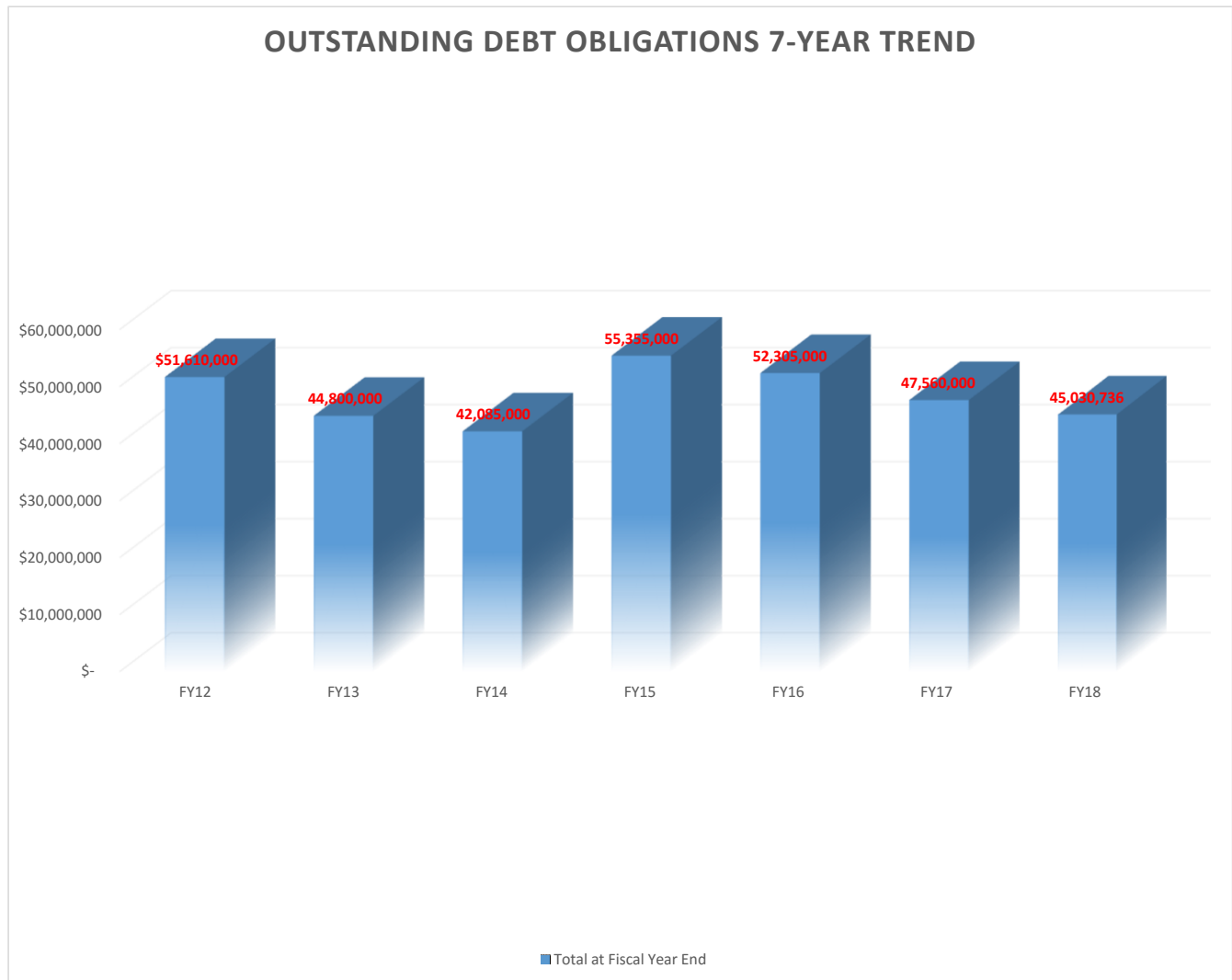
Conclusion - San Juan County’s pledged revenue source, gross receipts taxes, continue to provide adequate coverage for the outstanding debt that has been issued by the County. There are a number of limitations and restrictions for each bond and loan agreement, and to date, the County is in compliance 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							
	FY12	FY13	FY14	FY15	FY16	FY17	FY18
NMED Harper Valley Loan 2017	\$ -	-	-	-	-	-	660,736
NMFA Loan 2017	-	-	-	-	-	10,925,000	10,120,000
GRT Revenue Bond Series 2015A	-	-	-	16,055,000	14,895,000	13,645,000	12,350,000
GRT Revenue Bond Series 2015B	-	-	-	17,840,000	17,695,000	17,490,000	17,280,000
NMFA Loan 2012	8,925,000	8,370,000	7,800,000	7,240,000	6,375,000	5,500,000	4,620,000
GRT Revenue Bond Series 2008	16,680,000	15,895,000	15,075,000	14,220,000	13,340,000	-	-
GRT Revenue Bond Series 2005	21,810,000	20,535,000	19,210,000	-	-	-	-
Hospital GRT Revenue Bond Series 2004	4,195,000	-	-	-	-	-	-
Total	\$ 51,610,000	44,800,000	42,085,000	55,355,000	52,305,000	47,560,000	45,030,736



SCHEDULES & SUMMARIES



Navajo Lake
(New Mexico – Energy, Minerals and Natural Resources Dept.)



Margaret McDaniel
Chairman

Jack Fortner
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 18-19-07**

FISCAL YEAR 2019 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 2019, 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 2019

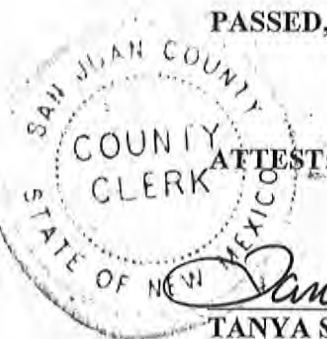
NOW, THEREFORE, BE IT RESOLVED, that the following restrictions are placed on the final budget for Fiscal Year 2019:

1. All funds appropriated in the FY2019 final budget are subject to all existing and approved County policies and regulations as of July 1, 2018.
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 FY2019 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 24TH DAY OF JULY, 2018.

ATTEST:



Tanya Shelby
TANYA SHELBY, COUNTY CLERK

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

Margaret McDaniel
MARGARET MEDANIEL, CHAIRMAN

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

County/Municipality:
SAN JUAN COUNTY

Fiscal Year

2018-2019

Mill Rate - 8.5

(A) PROPERTY TAX CATEGORY	(B) ACCOUNT NUMBER	(C) VALUATIONS	(D) OPERATING TAX RATE	(E) TOTAL PRODUCTION	3/12 Required Reserves	\$	7,634,461
RESIDENTIAL	310-1500	\$ 1,484,631,914	0.006545	\$ 9,716,916	Balance Over/(Under)		
NON-RESIDENTIAL	310-1500	1,734,034,035	0.00850	14,739,289			
OIL & GAS PRODUCTION	320-2100	458,556,436	0.00850	3,897,730	Required Reserves	\$	73,393
OIL & GAS EQUIPMENT	320-2110	106,741,784	0.00850	907,305			
TOTAL VALUATION		\$ 3,783,964,169	TOTAL PRODUCTION	\$ 29,261,240	Budget @ 8.5 MILS		

(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	\$ 14,766,977	42,417,046	(18,938,325)	30,537,844	7,707,854	7,634,461
APPRAISAL FEE FUND	101	203	899,822	655,000	-	1,147,096	407,726	
ROAD FUND	102	204	556,489	2,773,000	3,813,625	6,593,644	549,470	549,470
HEALTH CARE ASSISTANCE FUND	103	220	4,919,421	6,219,282	(58,970)	6,225,367	4,854,366	
RISK MANAGEMENT FUND	104	299	1,000,311	58,500	3,678,315	3,737,126	1,000,000	
MAJOR MEDICAL FUND (group insurance)	105	299	3,456,308	7,625,000	-	8,424,255	2,657,053	
CORRECTIONS FUND	201	201/226	-	6,078,484	10,471,312	16,549,796	-	
ENVIRONMENTAL - SOLID WASTE	202	202	344,445	2,213,976	-	2,446,551	111,870	
COMMUNICATIONS / EMS GRT FUND	204	299	8,294,028	6,404,544	(7,614,616)	-	7,083,956	
AMBULANCE FUND	205	299	500,156	21,000	3,056,348	3,079,372	498,132	
EMERGENCY MEDICAL SERVICES FUND	206	206	55,438	85,127	-	68,354	72,211	
COMMUNICATIONS AUTHORITY	207	207	500,156	25,085	4,351,358	4,372,186	504,413	
FARM & RANGE FUND	208	208	194,719	15,593	-	20,000	190,312	
STATE FIRE FUNDS	209	209	1,153,057	1,831,251	-	2,542,965	441,343	
HOSPITAL GRT	210	221	-	348,113	(348,113)	-	-	
LAW ENFORCEMENT PROTECTION FUND	211	211	465	88,800	-	89,265	-	
CRIMINAL JUSTICE TRAINING AUTHORITY	212	299	140,189	228,400	-	223,764	144,825	
GOLF COURSE FUND	216	299	-	631,300	536,298	1,167,598	-	
RECREATION FUND	217	217	-	-	-	-	-	
INTERGOVERNMENTAL GRANTS	218	218	1,614,947	5,955,802	302,064	6,927,805	945,008	
FIRE EXCISE TAX FUND	222	222	1,974,333	2,469,392	(429,602)	4,012,473	1,650	
ALTERNATIVE SENTENCING	223	223	1,488,918	2,561,386	-	3,643,996	406,308	
CLERK RECORDING EQUIPMENT FEE	225	225	423,540	100,500	-	111,900	412,140	
SJC HOUSING AUTHORITY	292	299	161,981	1,238,832	-	1,232,997	167,816	
WATER RESERVE	293	299	6,173,714	1,865,352	(3,484,644)	-	4,554,422	
SAN JUAN WATER COMMISSION	294	299	500,155	40,182	3,186,611	3,227,193	499,755	
GROSS RECEIPTS TAX RESERVE	295	299	1,032,786	1,045,374	(1,032,786)	-	1,045,374	
JUVENILE SERVICES FUND	296	299	-	3,050,309	690,581	3,740,890	-	
C.D.B.G. PROJECTS FUND	310	310	-	-	-	-	-	
COMMUNICATIONS AUTHORITY CAPITAL	312	312	280,834	1,500	-	57,198	225,136	
HOSPITAL CONSTRUCTION PROJECT	313	313	2,896,848	20,000	348,113	2,675,309	589,652	
CAPITAL REPLACEMENT FUND	316	316	-	-	4,491,046	4,491,046	-	
CAPITAL REPLACEMENT RESERVE	318	318	3,678,999	35,000	(2,663,894)	-	1,050,105	
ROAD CONSTRUCTION FUND	321	321	366,879	-	(354,721)	-	12,158	
GRT REVENUE BOND SERIES 2015	322	322	8,806,977	35,000	-	6,020,129	2,821,848	
ERP PROJECT	323	323	1,166,904	7,000	-	1,161,055	12,849	
DEBT SERVICE	410	402	112,015	5,242,528	-	5,271,740	82,803	
GRAND TOTAL			\$ 67,461,811	101,387,658	-	129,798,914	39,050,555	8,183,931



**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
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
2018	1,533,485,335	2,003,428,848	108,437,576	**	1,675,392
				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	
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%	
2018	6.545	8.500	10,631,761,823	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)
1,572,060,757	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
350,503,791	71,659,291	428,361,202	(100,452,344)	3,540,376,687

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

Fiscal Year	Taxes Levied for the Fiscal Year (Original Levy)		Collected within the Fiscal Year of the Levy			Total Collections to Date		
	Levy	Adjustments	Total Adjusted Levy	Amount	Percentage of Original Levy	Collections in Subsequent Years	Amount	Percentage of Adjusted Levy
2008	55,573,809	739,601	56,313,410	54,445,797	97.97%	1,867,613	56,313,410	100.00%
2009	58,869,503	704,175	59,573,678	57,647,121	97.92%	1,921,920	59,569,041	99.99%
2010	62,560,289	1,821,826	64,382,115	61,868,631	98.89%	2,507,766	64,376,397	99.99%
2011	66,583,480	1,160,163	67,743,643	64,766,432	97.27%	2,964,695	67,731,127	99.98%
2012	68,420,052	514,138	68,934,190	66,897,199	97.77%	2,029,807	68,927,006	99.99%
2013	69,282,296	1,136,085	70,418,381	68,049,597	98.22%	2,351,921	70,401,518	99.98%
2014	71,655,257	1,711,593	73,366,850	70,753,818	98.74%	2,560,414	73,314,232	99.93%
2015	68,749,770	2,142,389	70,892,159	68,545,196	99.70%	2,198,064	70,743,260	99.79%
2016	73,993,688	1,451,585	75,445,273	72,269,305	97.67%	2,570,566	74,839,871	99.20%
2017	79,091,914	(340,026)	78,751,888	76,104,786	96.22%	1,553,458	77,658,244	98.61%
2018	78,294,097	1,674,951	79,969,048	77,322,036	98.76%	(0)	77,322,036	96.69%



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

<u>Fiscal Year</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
<u>Direct Rate</u>				
San Juan County				
Operating Millage	6.567	6.312	6.425	6.267
Debt Service Millage	0.000	0.000	0.000	0.000
Total County Millage	6.567	6.312	6.425	6.267
<u>Overlapping Rates</u>				
City of Bloomfield				
Operating Millage	5.198	4.938	5.017	4.881
Debt Service Millage	2.175	2.137	2.180	2.254
Total City Millage	7.373	7.075	7.197	7.135
City of Aztec				
Operating Millage	4.860	4.570	4.663	4.555
Debt Service Millage	0.000	0.000	0.000	0.000
Total City Millage	4.860	4.570	4.663	4.555
City of Farmington				
Operating Millage	1.457	1.438	1.457	1.419
Debt Service Millage	0.000	0.000	0.000	0.000
Total City Millage	1.457	1.438	1.457	1.419
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	2.280	2.133	2.185	2.131
Debt Service Millage	2.997	5.497	4.640	4.567
Total School Millage	5.277	7.630	6.825	6.698
Bloomfield Schools				
Operating Millage	2.322	2.149	2.192	2.135
Debt Service Millage	5.357	5.794	5.386	6.246
Total School Millage	7.679	7.943	7.578	8.381
Farmington Schools				
Operating Millage	3.953	4.706	4.608	4.644
Debt Service Millage	5.772	4.938	5.065	4.976
Total School Millage	9.725	9.644	9.673	9.620
Consolidated Schools				
Operating Millage	2.346	2.244	2.304	2.245
Debt Service Millage	6.837	6.773	6.840	6.837
Total School Millage	9.183	9.017	9.144	9.082
San Juan College				
Operating Millage	3.283	3.156	3.212	3.133
Debt Service Millage	0.600	0.600	0.600	0.600
Total School Millage	3.883	3.756	3.812	3.733
State of New Mexico				
Operating Millage	0.000	0.000	0.000	0.000
Debt Service Millage	1.250	1.150	1.530	1.362
Total School Millage	1.250	1.150	1.530	1.362

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>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
6.326	6.310	6.231	6.231	6.529	6.545
0.000	0.000	0.000	0.000	0.000	0.000
<u>6.326</u>	<u>6.310</u>	<u>6.231</u>	<u>6.231</u>	<u>6.529</u>	<u>6.545</u>
4.906	4.882	4.804	4.762	4.713	4.727
2.099	2.094	1.191	0.971	0.872	0.900
<u>7.005</u>	<u>6.976</u>	<u>5.995</u>	<u>5.733</u>	<u>5.585</u>	<u>5.627</u>
4.587	4.571	4.481	4.444	4.385	4.391
0.000	0.000	0.000	0.000	0.000	0.000
<u>4.587</u>	<u>4.571</u>	<u>4.481</u>	<u>4.444</u>	<u>4.385</u>	<u>4.391</u>
1.431	1.426	1.407	1.410	1.392	1.394
0.000	0.000	0.000	0.000	0.000	0.000
<u>1.431</u>	<u>1.426</u>	<u>1.407</u>	<u>1.410</u>	<u>1.392</u>	<u>1.394</u>
0.000	0.000	0.000	0.000	0.000	0.000
0.000	0.000	0.000	0.000	0.000	0.000
<u>0.000</u>	<u>0.000</u>	<u>0.000</u>	<u>0.000</u>	<u>0.000</u>	<u>0.000</u>
2.149	2.149	2.122	2.107	2.082	2.085
6.517	8.448	6.676	8.393	10.764	10.227
<u>8.666</u>	<u>10.597</u>	<u>8.798</u>	<u>10.500</u>	<u>12.846</u>	<u>12.312</u>
2.155	2.298	2.274	2.261	2.243	2.255
6.752	9.005	7.337	8.367	8.999	8.950
<u>8.907</u>	<u>11.303</u>	<u>9.611</u>	<u>10.628</u>	<u>11.242</u>	<u>11.205</u>
4.552	3.986	2.290	2.297	2.270	2.276
5.199	5.760	7.431	7.439	7.421	7.447
<u>9.751</u>	<u>9.746</u>	<u>9.721</u>	<u>9.736</u>	<u>9.691</u>	<u>9.723</u>
2.258	2.332	2.309	2.312	2.500	2.487
6.828	6.818	6.818	6.818	6.821	6.823
<u>9.086</u>	<u>9.150</u>	<u>9.127</u>	<u>9.130</u>	<u>9.321</u>	<u>9.310</u>
3.162	3.154	3.114	3.114	3.263	3.314
0.420	0.600	0.600	0.600	0.600	0.600
<u>3.582</u>	<u>3.754</u>	<u>3.714</u>	<u>3.714</u>	<u>3.863</u>	<u>3.914</u>
0.000	0.000	0.000	0.000	0.000	0.000
1.360	1.360	1.360	1.360	1.360	1.360
<u>1.360</u>	<u>1.360</u>	<u>1.360</u>	<u>1.360</u>	<u>1.360</u>	<u>1.360</u>



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

<u>Fiscal Year</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</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	5.529	5.496	5.993	6.527
Debt Service Millage	2.175	2.137	2.180	2.254
Total City Millage	7.704	7.633	8.173	8.781
City of Aztec				
Operating Millage	6.324	5.873	5.817	5.941
Debt Service Millage	0.000	0.000	0.000	0.000
Total City Millage	6.324	5.873	5.817	5.941
City of Farmington				
Operating Millage	1.879	1.908	1.950	2.128
Debt Service Millage	0.000	0.000	0.000	0.000
Total City Millage	1.879	1.908	1.950	2.128
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	2.495	2.500
Debt Service Millage	2.997	5.497	4.640	4.567
Total School Millage	5.497	7.997	7.135	7.067
Bloomfield Schools				
Operating Millage	2.500	2.500	2.500	2.500
Debt Service Millage	5.357	5.794	5.386	6.246
Total School Millage	7.857	8.294	7.886	8.746
Farmington Schools				
Operating Millage	4.130	4.977	4.856	4.947
Debt Service Millage	5.772	4.938	5.065	4.976
Total School Millage	9.902	9.915	9.921	9.923
Consolidated Schools				
Operating Millage	2.500	2.500	2.500	2.500
Debt Service Millage	6.837	6.773	6.840	6.837
Total School Millage	9.337	9.273	9.340	9.337
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	1.250	1.150	1.530	1.362
Total School Millage	1.250	1.150	1.530	1.362

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>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
8.500	8.500	8.500	8.500	8.500	8.500
0.000	0.000	0.000	0.000	0.000	0.000
<u>8.500</u>	<u>8.500</u>	<u>8.500</u>	<u>8.500</u>	<u>8.500</u>	<u>8.500</u>
6.865	6.984	7.000	6.928	6.622	7.000
2.099	2.094	1.191	0.971	0.872	0.900
<u>8.964</u>	<u>9.078</u>	<u>8.191</u>	<u>7.899</u>	<u>7.494</u>	<u>7.900</u>
6.509	6.873	6.873	6.868	6.873	6.873
0.000	0.000	0.000	0.000	0.000	0.000
<u>6.509</u>	<u>6.873</u>	<u>6.873</u>	<u>6.868</u>	<u>6.873</u>	<u>6.873</u>
2.225	2.225	2.225	2.225	2.209	2.218
0.000	0.000	0.000	0.000	0.000	0.000
<u>2.225</u>	<u>2.225</u>	<u>2.225</u>	<u>2.225</u>	<u>2.209</u>	<u>2.218</u>
0.000	0.000	0.000	0.000	0.000	0.000
0.000	0.000	0.000	0.000	0.000	0.000
<u>0.000</u>	<u>0.000</u>	<u>0.000</u>	<u>0.000</u>	<u>0.000</u>	<u>0.000</u>
2.500	2.500	2.500	2.500	2.500	2.500
6.517	8.448	6.676	8.393	10.764	10.227
<u>9.017</u>	<u>10.948</u>	<u>9.176</u>	<u>10.893</u>	<u>13.264</u>	<u>12.727</u>
2.500	2.500	2.500	2.500	2.500	2.500
6.752	9.005	7.337	8.367	8.999	8.950
<u>9.252</u>	<u>11.505</u>	<u>9.837</u>	<u>10.867</u>	<u>11.499</u>	<u>11.450</u>
4.725	4.166	2.500	2.500	2.500	2.500
5.199	5.760	7.431	7.439	7.421	7.447
<u>9.924</u>	<u>9.926</u>	<u>9.931</u>	<u>9.939</u>	<u>9.921</u>	<u>9.947</u>
2.500	2.500	2.500	2.500	2.500	2.500
6.828	6.818	6.818	6.818	6.821	6.823
<u>9.328</u>	<u>9.318</u>	<u>9.318</u>	<u>9.318</u>	<u>9.321</u>	<u>9.323</u>
4.500	4.500	4.500	4.500	4.500	4.500
0.420	0.600	0.600	0.600	0.600	0.600
<u>4.920</u>	<u>5.100</u>	<u>5.100</u>	<u>5.100</u>	<u>5.100</u>	<u>5.100</u>
0.000	0.000	0.000	0.000	0.000	0.000
1.360	1.360	1.360	1.360	1.360	1.360
<u>1.360</u>	<u>1.360</u>	<u>1.360</u>	<u>1.360</u>	<u>1.360</u>	<u>1.360</u>



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

Taxpayer	2018			2009		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Arizona Public Service Co.	\$ 310,583,040	1	8.8%	\$ 247,084,327.00	4	5.6%
Public Service Co. of New Mexico	144,161,943	2	4.1%	280,983,192	2	6.4%
Enterprise Field Service LLC	68,367,512	3	1.9%	205,986,196	6	4.7%
Williams Four Corners LLC	67,515,384	4	1.9%	-		0.0%
Transwestern Pipeline Co.	41,424,553	5	1.2%	122,034,376	9	2.8%
San Juan Coal Co.	37,609,939	6	1.1%	285,161,168	1	6.5%
El Paso Natural Gas Co	35,983,464	7	1.0%	119,044,574	10	2.7%
Farmington, City of	31,600,514	8	0.9%	-		0.0%
Mid-America Pipeline Co LLC	31,005,690	9	0.9%	-		0.0%
Hilcorp San Juan LP	29,184,196	10	0.8%	-		0.0%
BHP World Mineral	-		0.0%	279,930,478	3	6.4%
Williams Field Services	-		0.0%	226,297,252	5	5.1%
Tucson Electric Power	-		0.0%	157,816,947	7	3.6%
Southern California Edison	-		0.0%	140,844,244	8	3.2%
Cortez Pipeline Co.	-		0.0%	-		0.0%
Val Verde Gas Gathering Co. LP	-		0.0%	-		0.0%
Totals	<u>\$ 797,436,235</u>		<u>22.6%</u>	<u>\$ 2,065,182,754</u>		<u>46.9%</u>



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

Fiscal Year	Property Tax	Gross Receipts Tax	Gas/Motor Vehicle Tax	Franchise Tax	Oil & Gas Tax	Cigarette Tax	Total Taxes
2009	20,207,811	40,928,066	1,685,025	1,210,037	15,645,026	18,880	79,694,845
2010	21,800,443	33,217,840	1,707,702	1,364,763	10,480,170	24,861	68,595,779
2011	22,437,794	34,451,419	1,756,470	1,654,368	8,937,100	1,583	69,238,734
2012	23,254,261	37,453,608	1,877,938	1,691,234	9,480,043	15	73,757,099
2013	23,076,380	35,368,570	1,978,015	1,557,372	6,689,965	-	68,670,302
2014	23,393,993	35,174,676	2,014,338	1,780,304	7,575,607	-	69,938,918
2015	23,005,565	40,715,728	2,107,049	1,797,121	7,039,303	-	74,664,766
2016	23,417,911	41,714,064	2,006,991	1,783,838	4,609,550	-	73,532,354
2017	25,075,559	36,878,593	2,112,650	1,557,524	4,108,968	-	69,733,294
2018	25,348,368	38,093,924	2,177,533	1,429,970	4,540,821	-	71,590,616
Percent Change 2009-2018	25.44%	-6.92%	29.23%	18.18%	-70.98%	-100.00%	-10.17%

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

SAN JUAN COUNTY (SJC)

Fiscal Year	State GRT	County Direct Rate	County Unincorporated Rate	Total SJC GRT
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%
2018	5.1250%	1.0625%	0.3750%	6.5625%

CITY OF AZTEC (COA)

Fiscal Year	State GRT	COA Share of State GRT	COA Direct Rate	San Juan County	Total COA GRT
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%
2018	3.9000%	1.2250%	1.8125%	1.0625%	8.0000%

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

Fiscal Year	State GRT	V/W SAN Share of State GRT	V/W SAN Direct Rate	San Juan County	Total V/W SAN GRT
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%
2018	3.9000%	1.2250%	0.0000%	1.6875%	6.8125%

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

Fiscal Year	State GRT	V/W TOK Share of State GRT	V/W TOK Direct Rate	San Juan County	Total V/W TOK GRT
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%
2018	3.9000%	1.2250%	0.4375%	1.3125%	6.8750%

CITY OF FARMINGTON (COF)

Fiscal Year	State GRT	COF Share of State GRT	COF Direct Rate	San Juan County	Total COF GRT
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%
2018	3.9000%	1.2250%	1.4375%	1.0625%	7.6250%

CITY OF BLOOMFIELD (COB)

Fiscal Year	State GRT	COB Share of State GRT	COB Direct Rate	San Juan County	Total COB GRT
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%
2018	3.9000%	1.2250%	2.0000%	1.0625%	8.1875%

TOWN OF KIRTLAND (TOK)***

Fiscal Year	State GRT	TOK Share of State GRT	TOK Direct Rate	San Juan County	Total TOK GRT
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%
2018	3.9000%	1.2250%	0.4375%	1.0625%	6.6250%

* 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	2009	2010	2011	2012	2013
Agriculture	\$ 3,513,459	\$ 2,997,244	\$ 2,755,709	\$ 2,883,997	\$ 2,748,608
Mining	897,561,303	670,583,833	709,915,568	770,831,506	684,935,139
Construction	589,085,051	386,053,620	376,375,762	368,031,790	374,086,932
Manufacturing	180,416,312	135,410,017	171,293,110	215,406,287	201,220,614
Trans, Comm., Util.	236,021,995	234,468,806	265,361,655	243,291,675	237,666,945
Wholesale Trade	301,134,218	208,918,048	226,922,324	232,759,934	238,589,551
Retail Trade	880,964,124	783,921,637	791,239,888	788,255,616	763,368,658
Finance, Insurance & Real Estate	84,247,959	67,834,906	60,342,931	55,908,709	60,915,218
Services	928,420,521	757,967,647	847,977,104	897,450,509	870,803,442
Government	16,877,681	21,160,334	21,763,003	45,935,607	47,602,295
Total (1)	\$ 4,118,242,623	\$ 3,269,316,092	\$ 3,473,947,054	\$ 3,620,755,630	\$ 3,481,937,402
County Direct Tax Rate as of 6/30	1.1875%	1.1875%	1.1875%	1.1875%	1.1875%

(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)



	2014	2015	2016	2017	2018
\$	3,939,601	\$ 4,010,281	\$ 2,114,412	\$ 2,953,840	\$ 1,974,159
	548,061,236	490,471,982	157,815,027	139,822,637	177,815,190
	313,517,746	513,392,407	632,048,829	457,728,403	488,528,836
	171,098,147	205,093,482	162,237,624	126,458,836	135,306,216
	215,832,692	287,686,618	325,037,360	347,040,522	338,757,517
	200,135,660	251,169,827	170,540,255	126,114,095	150,500,444
	657,150,287	895,930,220	745,552,166	669,182,655	763,654,412
	50,140,822	79,242,539	70,328,964	57,150,904	69,165,587
	760,692,028	1,256,087,174	1,070,380,363	778,417,676	919,784,054
	58,146,780	118,450,207	98,624,779	65,223,757	66,428,413
\$	2,978,714,999	\$ 4,101,534,737	\$ 3,434,679,779	\$ 2,770,093,325	\$ 3,111,914,826
	1.2500%	1.4375%	1.4375%	1.4375%	1.4375%



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

Function/Program	EMPLOYEES AS OF JUNE 30									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Government										
County Commission	5	5	5	5	5	5	5	5	5	5
Assessor's	30	30	30	30	30	30	30	30	29	27
County Clerk	8	8	8	7	7	7	8	8	8	8
Bureau of Elections	6	6	6	5	5	5	4	4	4	3
Probate Judge	1	1	1	1	1	1	1	1	1	1
County Treasurer	7	7	7	7	7	7	7	7	6	7
Finance	14	14	14	15	15	15	15	15	15	15
Central Purchasing	11	11	8	8	8	8	8	8	8	5
Human Resources	7	7	7	7	7	7	7	7	7	7
Information Systems	10	10	9	10	10	10	8	8	9	8
Geographic Info Systems	3	3	3	3	3	3	3	3	2	1
Legal	7	7	7	7	7	7	7	7	7	5
County Executive Office	12	12	11	10	10	10	10	10	10	9
Risk Management	2	2	2	2	2	2	2	2	2	2
Public Safety										
Corrections										
Detention Center	145	145	146	146	146	146	146	146	147	146
Sheriff Department	127	129	129	130	131	131	131	131	131	130
Criminal Justice Training Auth	0	0	2	2	2	2	2	2	2	2
Community Development	7	7	7	7	7	7	7	7	7	6
Building Inspection	6	6	6	6	6	6	6	6	6	5
Emergency Management	6	6	6	6	6	6	6	6	6	6
Fire Operations	14	14	14	14	14	14	14	15	15	14
Compliance	7	9	9	9	9	9	9	9	9	9
DWI Treatment Facility	32	32	32	32	32	34	34	34	33	32
AXIS/NEXUS	8	12	12	12	12	12	12	12	13	14
Juvenile Services	50	50	50	50	50	50	50	50	49	46
Communications Authority	48	48	48	48	48	48	48	48	48	48
Public Works										
Road	67	63	62	62	62	61	61	61	61	58
Health and Welfare										
Health Care Assistance	2	2	2	2	2	2	1	1	1	1
Housing Authority	3	3	3	3	3	3	3	3	3	2
Culture and Recreation										
Parks & Facilities	62	62	62	62	62	62	62	62	62	58
Golf Course	0	12	12	12	11	11	11	11	10	10
Environmental										
Solid Waste	26	30	31	31	31	31	31	30	30	28
San Juan Water Commission	4	5	5	5	5	5	6	6	6	6
Total	737	758	756	756	756	757	755	755	752	724

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



SAN JUAN COUNTY STAFFING								
Grant Funded Positions		FY2016	FY2016	FY2017	FY2017	FY2018	FY2018	FY2019
Hiring Freeze		Beginning Budget	Ending Budget	Beginning Budget	Ending Budget	Beginning Budget	Ending Budget	Beginning Budget
County Commission	District 1	1	1	1	1	1	1	1
	District 2	1	1	1	1	1	1	1
	District 3	1	1	1	1	1	1	1
	District 4	1	1	1	1	1	1	1
	District 5	1	1	1	1	1	1	1
	Total Commissioners	5	5	5	5	5	5	5
County Executive Office	County Executive Officer	1	1	1	1	1	1	1
	County Operations Officer	1	1	1	1	1	1	1
	Projects and Grants Manager	1	1	1	1	1	1	0
	Public Engagement & Marketing Coordinator	0	0	0	0	0	1	1
	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 End-1 position Office Assistant III	2	2	2	2	2	1	1
	Office Assistant I	1	1	1	1	1	1	1
	Safety & Compliance Manager	1	1	1	1	1	1	1
	Hiring Freeze FY15 End through FY18 End-1 position Planner	1	1	1	1	1	0	0
	HCAP Manager	1	1	1	1	1	1	1
	Total Authorized County Executive Office Positions	11	11	11	11	11	10	9
	Less: Frozen County Executive Office Positions	-2	-2	-2	-2	-2	0	0
	Total Budgeted County Executive Office Positions	9	9	9	9	9	10	9
Clerk's Office	County Clerk	1	1	1	1	1	1	1
	Chief Deputy Clerk	1	1	1	1	1	1	1
	Office Manager	1	1	1	1	1	1	1
	Deputy Clerk I	1	1	1	1	1	1	1
	Deputy Clerk II	3	3	3	3	3	3	3
	Deputy Clerk III	1	1	1	1	1	1	1
	Total Authorized Clerk's Office Positions	8	8	8	8	8	8	8
	Less: Frozen Clerk's Office Positions	0	0	0	0	0	0	0
	Total Budgeted Clerk's Office Positions	8	8	8	8	8	8	8
Bureau of Elections	Election Clerk III	1	1	1	1	1	1	1
	Hiring Freeze FY15 End through FY18 Beg - 1 position PC/Voting Machine Services Technician	1	1	1	1	1	1	0
	Election Clerk II	2	2	2	2	2	2	2
	Total Authorized Bureau of Elections Positions	4	4	4	4	4	4	3
	Less: Frozen Bureau of Elections Positions	-1	-1	-1	-1	-1	0	0
	Total Budgeted Bureau of Elections Positions	3	3	3	3	3	4	3
Probate Judge	Probate Judge	1	1	1	1	1	1	1
	Total Probate Judge	1	1	1	1	1	1	1
Assessor's Office	County Assessor	1	1	1	1	1	1	1
	Chief Deputy Assessor	1	1	1	1	1	1	1
	Chief Appraiser	1	1	1	1	1	1	1
	CAMA Database Administrator	1	1	1	1	1	1	1
	Chief Mapper/Platter	1	1	1	1	1	1	1

**Did not budget salaries and benefits for frozen positions in FY18 and were removed at the end of FY18



SAN JUAN COUNTY STAFFING								
Grant Funded Positions		FY2016	FY2016	FY2017	FY2017	FY2018	FY2018	FY2019
Hiring Freeze		Beginning Budget	Ending Budget	Beginning Budget	Ending Budget	Beginning Budget	Ending Budget	Beginning Budget
	Mapper/Platter	1	1	1	1	1	1	1
	Quality Control Supervisor	1	1	1	1	1	1	1
	Quality Control Clerk	1	1	1	0	0	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	0	0
	Appraiser III	2	2	2	2	2	2	2
	Appraiser II	1	1	1	1	1	1	1
	Appraiser I	7	7	7	7	7	7	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	1	1
	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	0	0	0	0
	Appraisal/Appeals Clerk II	0	0	0	2	2	2	2
	Total Authorized Assessor's Office Positions	30	30	30	29	29	27	27
	Less: Frozen Assessor's Positions	-2	-2	-2	-2	-2	0	0
	Total Budgeted Assessor's Positions	28	28	28	27	27	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	1	1	1	1
	Deputy Treasurer II	3	3	3	2	2	2	2
	Accountant	0	0	0	0	1	1	1
	Cashier	0	0	0	1	1	1	1
	Total Authorized Treasurer's Office Positions	7	7	7	6	7	7	7
	Less: Frozen Treasurer's Office Positions	0	0	0	0	0	0	0
	Total Budgeted Treasurer's Office Positions	7	7	7	6	7	7	7
Finance Department								
	Chief Financial Officer (CFO)	1	1	1	1	1	1	1
	Deputy Chief Finance Officer	0	0	0	0	0	1	1
	Deputy Finance Officer	1	1	1	1	1	0	0
	Administrative Assistant	1	1	1	1	1	1	1
	Financial Manager	0	0	0	0	0	2	2
	Financial Accountant	2	2	2	2	2	0	0
	Accountant	2	2	2	2	2	2	2
	Accountant (50% DWI/Meth, 50% Gen Fund)	1	0	0	0	0	0	0
	Accountant II (50% DWI/Meth, 50% Gen Fund)	0	1	1	1	1	1	1
	Finance Technician	1	1	1	1	1	1	1
	A/P Supervisor	1	1	1	1	1	1	1
	Accounting Clerk III	1	1	1	1	1	1	1
	Accounting Clerk II	1	1	1	1	1	1	1
	Payroll Supervisor	1	1	1	1	1	1	1
	Payroll Clerk	1	1	1	2	2	2	2
	Office Assistant II	1	1	1	0	0	0	0
	Total Authorized Finance Department Positions	15	15	15	15	15	15	15
	Less: Frozen Finance Department Positions	0	0	0	0	0	0	0
	Total Budgeted Finance Department Positions	15	15	15	15	15	15	15

**Did not budget salaries and benefits for frozen positions in FY18 and were removed at the end of FY18



SAN JUAN COUNTY STAFFING		FY2016	FY2016	FY2017	FY2017	FY2018	FY2018	FY2019
		Beginning Budget	Ending Budget	Beginning Budget	Ending Budget	Beginning Budget	Ending Budget	Beginning Budget
Grant Funded Positions								
Hiring Freeze								
Central Purchasing								
	Chief Procurement Officer (CHRO)	1	1	1	1	1	1	1
	Purchasing Coordinator	1	1	1	1	1	1	1
	Warehouse Manager	1	1	1	1	1	1	1
	Contract Analyst	1	1	1	1	1	1	1
	Hiring Freeze FY15 Beg-FY15 End 1 pos FY16 Beg-FY18 Beg 2 pos Buyer	2	2	2	2	2	0	0
	Hiring Freeze FY15 Beg through FY18 Beg - 1 position Warehouse Agent	2	2	2	2	2	1	1
	Total Authorized Central Purchasing Positions	8	8	8	8	8	5	5
	Less: Frozen Central Purchasing Positions	-3	-3	-3	-3	-3	0	0
	Total Budgeted Central Purchasing Positions	5	5	5	5	5	5	5
Human Resources								
	Chief Human Resources Officer (CHRO)	1	1	1	1	1	1	1
	Deputy Human Resources Officer	1	1	1	1	1	1	1
	Benefits/Compensation Manager	1	1	1	1	1	1	1
	Benefits Coordinator	1	1	1	1	1	1	1
	HRIS Specialist	1	1	1	1	1	1	1
	Employee Development Specialist	1	1	1	1	1	1	1
	HR Recruiter	1	1	1	1	1	1	1
	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
Information Systems								
	Chief Information Officer (CIO)	0	0	0	1	1	1	1
	Chief Information Technologies Officer (CITO)	1	1	1	0	0	0	0
	Deputy Chief Information Officer	0	0	0	1	1	1	1
	Application Support Specialist	1	1	1	0	0	0	0
	Network Coordinator	1	1	1	0	0	0	0
	IS Administrative Assitant	0	0	0	0	0	0	1
	Information Systems Specialist	0	0	0	1	0	0	0
	Graphic Designer/Media Specialist	1	1	1	1	1	0	0
	Senior PC/Security Specialist	1	1	1	0	0	0	0
	Internet Developer	1	1	1	0	0	0	0
	Desktop Support Specialist	0	0	0	1	0	0	0
	Database Developer	1	1	1	1	0	0	0
	Security Access Specialist	1	1	1	1	0	0	0
	Detention IS Administrator	0	0	0	1	2	2	2
	Information Systems Generalist	0	0	0	1	4	4	3
	Total Authorized Information Technology Positions	8	8	8	9	9	8	8
	Less: Frozen Information Technology Positions	0	0	0	0	0	0	0
	Total Budgeted Information Technology Positions	8	8	8	9	9	8	8
Geographic Info. Systems								
	GIS Supervisor	1	1	1	0	0	0	0
	GIS Manager	0	0	0	1	1	1	1
	Hiring Freeze FY15 End through FY18 Beg-1 position GIS Analyst	2	2	2	1	1	0	0
	Total Authorized Geographic Information Systems Positions	3	3	3	2	2	1	1
	Less: Frozen Geographic Information Systems Positions	-1	-1	-1	-1	-1	0	0
	Total Budgeted Geographic Information Systems Positions	2	2	2	1	1	1	1
Legal Department								
	County Attorney	1	1	1	1	1	1	1

**Did not budget salaries and benefits for frozen positions in FY18 and were removed at the end of FY18



SAN JUAN COUNTY STAFFING								
Grant Funded Positions		FY2016	FY2016	FY2017	FY2017	FY2018	FY2018	FY2019
Hiring Freeze		Beginning Budget	Ending Budget	Beginning Budget	Ending Budget	Beginning Budget	Ending Budget	Beginning Budget
	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	1	1
	Hiring Freeze FY15 Beg through FY18 Beg-1 position Legal Secretary	1	1	1	1	1	0	0
	Legal Assistant	1	1	1	1	1	1	1
	Office Assistant II	1	1	1	1	1	1	1
	Risk Management Manager	1	1	1	1	1	1	1
	Office Assistant III	1	1	1	1	1	1	1
	Total Authorized Legal Department Positions	9	9	9	9	9	7	7
	Less: Frozen Legal Department Positions	-2	-2	-2	-2	-2	0	0
	Total Budgeted Legal Department Positions	7	7	7	7	7	7	7
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	13	13	13	13
	Senior Deputy Sheriff	8	8	8	8	8	8	8
	Deputy Sheriff	60	60	60	46	46	46	48
	SR Deputy Sheriff-SJCCJTA Instructor	1	1	1	1	1	1	1
	Court Security Deputy	2	2	2	2	2	2	0
	Community Relations Liaison	1	1	1	1	1	1	1
	Detective	10	10	10	11	11	11	11
	Crime Scene Technician	1	1	1	1	1	1	1
	Equipment Technician	1	1	1	1	1	1	1
	Animal Control Officer	3	3	3	2	2	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
	SO Financial Manager	0	0	0	0	0	1	1
	Office Manager	1	1	1	1	1	1	1
	Executive Office Assistant	1	1	1	1	1	1	1
	Criminal Analyst	1	1	1	1	1	0	0
	Recruiting/Training Coordinator	1	1	1	0	0	0	0
	Property & Evidence Manager	1	1	1	1	1	1	1
	Evidence Custodian Assistant	1	1	1	2	2	2	2
	Hiring Freeze FY16 Beg through FY18 Beg-1 position Records Technician	11	11	11	11	11	10	10
	Records Technician (Part-time)	0	0	0	1	1	1	1
	Sex Offender Program Technician	1	1	1	1	1	1	1
	Lead Mechanic	1	1	1	1	1	1	1
	Mechanic	1	1	1	1	1	1	1
	Total Authorized Sheriff's Office Positions	131	131	131	131	131	130	130
	Less: Frozen Sheriff's Office Positions	-1	-1	-1	-1	-1	0	0
	Total Budgeted Sheriff's Office Positions	130	130	130	130	130	130	130

**Did not budget salaries and benefits for frozen positions in FY18 and were removed at the end of FY18



SAN JUAN COUNTY STAFFING							
	FY2016 Beginning Budget	FY2016 Ending Budget	FY2017 Beginning Budget	FY2017 Ending Budget	FY2018 Beginning Budget	FY2018 Ending Budget	FY2019 Beginning Budget
Grant Funded Positions							
Hiring Freeze							
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
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	0	0
Rural Addressing Technician I	1	1	1	1	1	1	1
Subdivision Review Officer	1	1	1	1	1	1	1
Code Compliance Officer	1	1	1	1	1	1	1
Office Assistant III	1	1	1	1	1	1	1
Total Authorized Community Development Positions	7	7	7	7	7	6	6
Less: Frozen Community Development Positions	-1	-1	-1	-1	-1	0	0
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	0	0
Hiring Freeze FY15 Beg through FY18 Beg-1 position Building Inspector	1	1	1	1	1	1	1
Building Division Counter Tech	1	1	1	1	1	1	1
Plumbing/Mechanical Inspector	1	1	1	1	1	1	1
Electrical Inspector	1	1	1	1	1	1	1
Total Authorized Building Inspection Positions	6	6	6	6	6	5	5
Less: Frozen Building Inspection Positions	-1	-1	-1	-1	-1	0	0
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	1	1	1	1
Office Assistant III	1	1	1	0	0	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	1	1	1	1	1	1	1
Shop Manager	1	1	1	1	1	1	1

**Did not budget salaries and benefits for frozen positions in FY18 and were removed at the end of FY18



SAN JUAN COUNTY STAFFING								
Grant Funded Positions		FY2016	FY2016	FY2017	FY2017	FY2018	FY2018	FY2019
Hiring Freeze		Beginning Budget	Ending Budget	Beginning Budget	Ending Budget	Beginning Budget	Ending Budget	Beginning Budget
	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	0	0
	Total Authorized Fire Operations Positions	15	15	15	15	15	14	14
	Less: Frozen Fire Operations Positions	-1	-1	-1	-1	-1	0	0
	Total Budgeted Fire Operations Positions	14	14	14	14	14	14	14
Parks & Facilities								
	Parks & Facilities Administrator	1	1	1	0	0	0	0
	Parks & Facilities Director	0	0	0	1	1	1	1
	Deputy Parks & Facilities Administrator	1	1	1	0	0	0	0
	Deputy Parks & Facilities Director	0	0	0	1	1	1	1
	Office Manager	1	1	1	1	1	1	1
	Event Coordinator	1	1	1	1	1	1	1
	Parks Foreman	1	1	1	1	1	1	1
	Grounds Foreman	1	1	1	1	1	1	1
	Building & Grounds Manager	1	1	1	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	1	2	2	2
	Journeyman Plumber Maint Technician	1	1	1	1	0	0	0
	Lead Maintenance Electrician	0	0	0	1	1	1	1
	Maintenance Foreman	1	1	1	1	1	1	1
	Maintenance Technician III	2	2	2	2	2	2	2
	Maintenance Technician II	6	6	6	6	6	6	6
	Hiring freeze FY15 Beg 3 pos, FY15 End-FY17 Beg 2 pos, FY17 End-FY18 Beg 3 pos Maintenance Technician	10	10	10	10	10	7	7
	Hiring freeze FY15 Beg 1 pos, FY15 End-FY17 Beg 2 pos, FY17 End-FY18 Beg 1 pos Event Set-up Maintenance Technician	4	4	4	4	4	3	3
	Maintenance Service Technician	1	1	1	1	1	1	1
	Welder	1	1	1	1	1	1	1
	Custodian	18	18	18	18	18	18	18
	Cabinet Maker	1	1	1	1	1	1	1
	HVAC/Refrigeration Mechanic	1	1	1	1	1	1	1
	Park Security Guard	5	5	5	5	5	5	5
	Total Authorized Parks & Facilities Positions	62	62	62	62	62	58	58
	Less: Frozen Parks & Facilities Positions	-4	-4	-4	-4	-4	0	0
	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	1	1	1	1
	GC Food and Beverage Manager	1	1	1	1	1	1	1
	GC Cart Attendant Part-time	1	1	1	1	1	0	0
	GC Maintenance Superintendent	1	1	1	1	1	1	1
	GC Asst Maint Super-Irrigation	1	1	1	1	1	1	1

**Did not budget salaries and benefits for frozen positions in FY18 and were removed at the end of FY18



SAN JUAN COUNTY STAFFING								
Grant Funded Positions		FY2016	FY2016	FY2017	FY2017	FY2018	FY2018	FY2019
Hiring Freeze		Beginning Budget	Ending Budget	Beginning Budget	Ending Budget	Beginning Budget	Ending Budget	Beginning Budget
	GC Mechanic	1	1	1	1	1	1	1
	Executive Director of First Tee Program	0	0	0	0	0	1	1
	Director of First Tee Program	1	1	1	1	1	1	1
	Total Authorized Golf Course Positions	11	11	11	10	10	10	10
	Less: Frozen Golf Course Positions	0	0	0	0	0	0	0
	Total Budgeted Golf Course Positions	11	11	11	10	10	10	10
<u>Compliance</u>	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	-2	-2	-2	-2	-2	-2
	Total Budgeted Compliance Positions	9	7	7	7	7	7	7
<u>DWI Treatment Facility</u>	Alternative Sentencing Administrator	1	1	1	1	1	0	0
	Alternative Sentencing Director	0	0	0	0	0	1	1
	Deputy Administrator, Alternative Sentencing	1	1	1	1	1	0	0
	Alternative Sentencing Deputy Director	0	0	0	0	0	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	-6	-6	-6	-6	-6	-6	-6
	Total Budgeted DWI Treatment Facilities Positions	16	16	16	16	16	16	16
<u>DWI Detention</u>	Operations Lieutenant	1	1	1	1	1	1	1
	Detention Officer	11	11	11	10	9	9	9
	Total Authorized DWI Detention Positions	12	12	12	11	10	10	10
	Less: Unfunded DWI Detention Positions	-1	-1	0	0	0	0	0
	Total Budgeted DWI Detention Positions	11	11	12	11	10	10	10
<u>AXIS/NEXUS</u>	Case Manager	3	3	3	3	3	3	3
	Substance Abuse Counselor II	3	3	3	0	0	0	0
	Counselor II	0	0	0	3	3	3	3
	Counselor III	1	1	1	1	1	1	1
	Transitional Coordinator	1	1	1	1	1	1	1

**Did not budget salaries and benefits for frozen positions in FY18 and were removed at the end of FY18



SAN JUAN COUNTY STAFFING							
	FY2016 Beginning Budget	FY2016 Ending Budget	FY2017 Beginning Budget	FY2017 Ending Budget	FY2018 Beginning Budget	FY2018 Ending Budget	FY2019 Beginning Budget
Grant Funded Positions							
Hiring Freeze							
Detention Officer	1	1	1	2	3	3	3
Peer Mentor Part-time	2	2	2	2	2	2	2
Total Authorized AXIS/NEXUS Project Positions	11	11	11	12	13	13	13
Less: Unfunded AXIS/NEXUS Project Positions	-2	-2	-2	-2	-2	-2	-2
Total Budgeted AXIS/NEXUS Project Positions	9	9	9	10	11	11	11
DWI Facility Screening							
Compliance Officer	1	1	1	1	1	1	1
Total Authorized DWI Facility Screening Positions	1	1	1	1	1	1	1
Less: Unfunded DWI Facility Screening Positions	0	0	0	0	0	0	0
Total Budgeted DWI Facility Screening Positions	1	1	1	1	1	1	1
Detention Center							
Adult Detention Administrator	1	1	1	0	0	0	0
Adult Detention Warden	0	0	0	1	1	1	1
Deputy Adult Detention Administrator	1	1	1	0	0	0	0
Deputy Adult Detention Warden	0	0	0	1	1	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	8	8
Training Supervisor	1	1	1	1	1	1	1
Medical Enrollment Admin Assistant	0	0	0	1	1	1	1
Administrative Lieutenant	0	0	0	1	1	1	1
Operations Lieutenant	3	3	3	3	3	3	3
Lieutenant	0	0	0	0	0	0	0
Sergeant	12	12	12	11	11	11	12
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	147	147	146	147
Less: Frozen Detention Center Positions	-1	-1	-1	-1	-1	0	0
Total Budgeted Detention Center Positions	145	145	145	146	146	146	147
Housing							
Executive Housing Director	1	1	1	1	1	1	1
Housing Specialist	1	1	1	1	1	1	1
Office Assistant II	1	1	1	1	1	0	0
Total Authorized Housing Positions	3	3	3	3	3	2	2
Less: Frozen Housing Positions	0	0	0	0	0	0	0
Total Budgeted Housing Positions	3	3	3	3	3	2	2
Juvenile Services							
Juvenile Services Administrator	1	1	1	1	1	1	1
Juvenile Services Deputy Administrator	1	1	1	1	1	0	0
Juvenile Services Deputy Director	0	0	0	0	0	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

**Did not budget salaries and benefits for frozen positions in FY18 and were removed at the end of FY18



SAN JUAN COUNTY STAFFING								
Grant Funded Positions		FY2016	FY2016	FY2017	FY2017	FY2018	FY2018	FY2019
Hiring Freeze		Beginning Budget	Ending Budget	Beginning Budget	Ending Budget	Beginning Budget	Ending Budget	Beginning Budget
	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	32	32	32	32	32	31	31
	Adolescent Counselor III	1	1	1	1	1	1	1
	Juvenile Case Specialist	1	1	1	1	1	1	1
Hiring Freeze FY15 Beg through FY18 Beg-1 position	Juvenile Intake Specialist	2	2	2	1	1	0	0
	Quality and Compliance Coordinator	1	1	1	1	1	1	1
	Shelter Care Supervisor	1	1	1	1	1	1	1
Hiring Freeze FY15 Beg through FY18 Beg-1 position	Shelter Care Worker	1	1	1	1	1	0	0
	Total Authorized Juvenile Services Positions	50	50	50	49	49	46	46
	Less: Frozen Juvenile Services Positions	-3	-3	-3	-3	-3	0	0
	Total Budgeted Juvenile Services Positions	47	47	47	46	46	46	46
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	5	5
	Solid Waste Technician	3	3	3	3	3	3	3
	Office Assistant II	1	1	1	1	1	1	1
Hiring Freeze FY15 Beg through FY18 Beg-1 position	Equipment Operator II	1	1	1	1	1	0	0
	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	1	1	1	1
	Lead Community Resources Technician	2	2	2	1	1	1	1
	Total Authorized Solid Waste Positions	30	30	30	30	30	28	28
	Less: Frozen Solid Waste Positions	-2	-2	-2	-2	-2	0	0
	Total Budgeted Solid Waste Positions	28	28	28	28	28	28	28
Public Works	Public Works Administrator	1	1	1	0	0	0	0
	Public Works Director	0	0	0	1	1	1	1
	Deputy Public Works Administrator	1	1	1	0	0	0	0
	Deputy Public Works Director	0	0	0	1	1	1	1
	Office Manager	1	1	1	1	1	1	1
	Construction & Maintenance Manager	2	2	2	2	2	2	2
	Construction & Maintenance Foreman	6	6	6	6	6	6	6
	Traffic Supervisor	1	1	1	1	1	1	1
	Office Assistant II	1	1	1	1	1	1	1
Hiring Freeze FY15 Beg through FY18 Beg-1 position	Office Assistant I	1	1	1	1	1	0	0
	Truck Driver	10	10	10	10	10	10	10
	Equipment Operator II	11	11	11	11	11	10	10
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	6	6
	Fleet Manager	1	1	1	1	1	1	1
	Engineering Technician	0	0	0	0	0	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	5	5
	Service Technician II	1	1	1	0	0	0	0
	Service Technician	1	1	1	2	2	2	2
	Vector Control Supervisor	1	1	1	1	1	1	1

**Did not budget salaries and benefits for frozen positions in FY18 and were removed at the end of FY18



SAN JUAN COUNTY STAFFING								
Grant Funded Positions		FY2016	FY2016	FY2017	FY2017	FY2018	FY2018	FY2019
Hiring Freeze		Beginning Budget	Ending Budget	Beginning Budget	Ending Budget	Beginning Budget	Ending Budget	Beginning Budget
	Vector Control Technician	1	0	0	0	0	0	0
	Vector Control Foreman	0	1	1	1	1	1	1
	Total Authorized Public Works Positions	61	61	61	61	61	58	58
	Less: Frozen Public Works Positions	-4	-3	-3	-3	-3	0	0
	Total Budgeted Public Works Positions	57	58	58	58	58	58	58
Total San Juan County Employees		700	700	700	697	698	670	670
Total Frozen San Juan County Positions		-29	-28	-28	-28	-28	0	0
San Juan Water Commission								
	Executive Director	1	1	1	1	1	1	1
	GIS Coordinator	1	1	1	1	1	1	1
	Administrative Assistant	1	1	1	1	1	1	1
	Administrative Aide II	1	1	1	1	1	1	1
	Administrative Aide	1	1	1	1	1	1	1
	Water Comm Res IT/WEB Desgin	1	1	1	1	1	1	1
Total San Juan Water Commission Employees		6	6	6	6	6	6	6
Communications Authority								
	Communications Authority Director	1	1	1	1	1	1	1
	Administrative Assistant	1	1	1	1	1	1	1
	Training Coordinator	1	1	1	1	1	1	1
	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 and were removed at the end of FY18

**SAN JUAN COUNTY
SCHEDULE OF INSURANCE
2018 - 2019**

COVERAGE	INSURER	AGENT	COVERAGE EFFECTIVE DATES		COVERAGE AMOUNTS		PREMIUM
			FROM	TO	PER OCCURANCE	AGGREGATE UMBRELLA	
Property	Travelers	Kysar Insurance Agency	31-Mar-18	31-Mar-19	ACV		\$125,927.00
General Liability	Travelers / Charter Oak Fire Ins.	Kysar Insurance Agency	31-Mar-18	31-Mar-19	\$1,050,000.00	Included	\$77,660.00
Excess Public Entity Liability	Travelers	Kysar Insurance Agency	31-Mar-18	31-Mar-19	Included	\$9,000,000.00	\$88,867.00
Crime Package	Travelers	Kysar Insurance Agency	31-Mar-18	31-Mar-19	Included	Included	\$6,491.00
Law Enforcement	Travelers	Kysar Insurance Agency	31-Mar-18	31-Mar-19	Included	Included	\$908,047.00
Business Auto	Travelers / Charter Oak Fire Ins.	Kysar Insurance Agency	31-Mar-18	31-Mar-19	Included	Included	\$157,525.00
Auto Physical Damage	Travelers / Charter Oak Fire Ins.	Kysar Insurance Agency	31-Mar-18	31-Mar-19	ACV		\$28,248.00
Public Entity Management Liability (E&O)	Travelers / Charter Oak Fire Ins.	Kysar Insurance Agency	31-Mar-18	31-Mar-19	Included	Included	\$50,796.00
Public Entity Employment Practices Liability	Travelers	Kysar Insurance Agency	31-Mar-18	31-Mar-19	Included	Included	\$167,023.00
Employee Benefit Plans Admin Liability	Travelers / Charter Oak Fire Ins.	Kysar Insurance Agency	31-Mar-18	31-Mar-19	Included	Included	\$456.00
Inland Marine	Travelers	Kysar Insurance Agency	31-Mar-18	31-Mar-19	ACV		\$21,169.00
Equipment Breakdown (Boiler/Machinery)	Travelers	Kysar Insurance Agency	31-Mar-18	31-Mar-19	ACV	included-B&M	Included
Cyber First	CHUBB	Kysar Insurance Agency	31-Mar-18	31-Mar-19	Included	Included	\$44,018.00
PROPERTY/CASUALTY PREMIUM							\$1,676,227.00
TOTAL PREMIUM PAID							\$1,676,227.00
Aviation	Ace Group / Westchester Fire Insurance Company	Kysar Insurance Agency	31-Mar-18	31-Mar-19	\$5,000,000.00		\$15,670.00
Workers Compensation/Employers Liability	New Mexico County Insurance Authority	NMAC / WC Pool	1-Jul-18	1-Jul-19		Statutory	\$713,439.00

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
Cyber	\$50,000.00
Aviation	\$0.00



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

Function/Program	Fiscal Year			
	2009	2010	2011	2012
General Government				
Land and Works of Art	\$ 1,581,081	\$ 1,581,081	\$ 1,568,445	\$ 1,568,445
Buildings	7,175,207	7,498,514	7,594,013	7,595,303
Improvements	1,008,004	1,115,705	1,115,882	1,133,350
Equipment	6,023,374	6,527,508	6,518,392	6,657,342
Total General Government	<u>15,787,666</u>	<u>16,722,808</u>	<u>16,796,732</u>	<u>16,954,440</u>
Public Safety				
Land	2,202,295	2,210,398	2,264,398	2,328,432
Buildings	47,843,046	52,083,527	53,089,462	53,210,657
Improvements	6,656,327	10,009,920	10,091,364	10,337,270
Equipment	25,005,988	24,629,633	24,369,872	25,066,127
Total Public Safety	<u>81,707,656</u>	<u>88,933,478</u>	<u>89,815,096</u>	<u>90,942,486</u>
Public Works				
Land	29,989	29,989	29,989	29,989
Buildings	926,848	936,848	936,848	936,848
Improvements	63,101	95,488	97,730	172,241
Equipment	7,470,497	7,577,713	7,741,199	8,239,691
Infrastructure	99,742,109	104,645,595	107,385,474	109,428,746
Total Public Works	<u>108,232,544</u>	<u>113,285,633</u>	<u>116,191,240</u>	<u>118,807,515</u>
Health and Welfare				
Land	325,126	325,126	356,044	356,044
Buildings	42,882,634	42,882,634	45,006,590	45,870,376
Improvements	234,246	15,712,705	16,068,548	16,214,263
Equipment	5,653,655	5,618,270	5,613,616	6,024,732
Total Health and Welfare	<u>49,095,661</u>	<u>64,538,735</u>	<u>67,044,798</u>	<u>68,465,415</u>
Culture and Recreation				
Land	1,436,649	3,618,440	3,618,440	3,618,440
Buildings	12,068,163	14,014,271	14,079,418	14,079,418
Improvements	11,928,115	12,557,526	12,557,526	12,587,023
Equipment	2,195,669	2,483,771	2,440,816	2,386,352
Total Culture and Recreation	<u>27,628,596</u>	<u>32,674,008</u>	<u>32,696,200</u>	<u>32,671,233</u>
Environmental				
Land	237,233	237,233	237,233	237,233
Buildings	12,085	12,085	152,977	152,976
Improvements	1,133,121	1,133,121	1,138,511	1,148,511
Equipment	1,806,902	1,868,846	2,109,720	1,838,094
Total Environmental	<u>3,189,341</u>	<u>3,251,285</u>	<u>3,638,441</u>	<u>3,376,814</u>
Work in Progress	<u>22,612,952</u>	<u>14,228,605</u>	<u>19,004,891</u>	<u>22,288,551</u>
Total Capital Assets Primary Government	<u>\$ 308,254,416</u>	<u>\$ 333,634,552</u>	<u>\$ 345,187,398</u>	<u>\$ 353,506,454</u>
Discretely Presented Component Units				
Communications Authority (1)				
Land	-	-	-	-
Buildings	590,894	1,360,987	1,360,987	1,360,987
Improvements	178,695	178,695	178,695	178,695
Equipment	1,940,921	1,707,952	1,716,082	1,716,082
Total Communications Authority	<u>2,710,510</u>	<u>3,247,634</u>	<u>3,255,764</u>	<u>3,255,764</u>
Work in Progress	<u>1,113,504</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital Assets Comm. Authority	<u>\$ 3,824,014</u>	<u>\$ 3,247,634</u>	<u>\$ 3,255,764</u>	<u>\$ 3,255,764</u>
San Juan Water Commission (2)				
Land	-	-	-	-
Buildings	-	-	-	-
Improvements	-	-	-	-
Equipment	117,624	89,276	89,276	96,251
Total Capital Assets San Juan Water Com.	<u>\$ 117,624</u>	<u>\$ 89,276</u>	<u>\$ 89,276</u>	<u>\$ 96,251</u>

(1) Communications Authority capital assets were reported in the County totals prior

(2) San Juan Water Commission capital assets were reported in the County totals



Fiscal Year						
2013	2014	2015	2016	2017	2018	
\$ 1,568,445	\$ 1,568,445	\$ 1,568,445	\$ 1,568,445	\$ 1,568,445	\$ 1,586,699	
8,226,107	8,226,107	8,226,107	8,412,504	8,226,107	8,051,927	
1,133,350	1,310,645	1,365,718	1,365,718	2,049,878	2,492,924	
6,130,838	5,794,633	5,577,714	5,582,363	4,427,466	4,504,493	
<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>	<u>16,636,043</u>	
2,328,432	2,328,432	2,241,959	2,241,959	2,307,624	2,243,891	
53,432,094	72,980,006	72,835,702	72,835,702	73,993,663	74,434,013	
10,337,270	10,791,803	10,829,080	11,121,128	13,842,359	13,814,906	
26,168,194	27,716,792	29,400,779	29,310,884	32,953,176	33,464,817	
<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>	<u>123,957,627</u>	
29,989	29,989	29,989	29,989	267,222	244,122	
936,848	936,848	945,836	945,836	945,836	1,447,699	
172,241	172,241	172,241	172,241	1,397,210	1,387,260	
8,346,227	8,152,475	8,251,462	8,541,617	9,164,755	9,350,200	
112,526,714	113,330,071	112,326,948	115,325,454	115,297,970	116,082,325	
<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>	<u>128,511,606</u>	
356,044	356,044	328,373	418,216	418,216	385,728	
44,923,550	44,923,550	44,923,550	45,565,143	45,751,539	45,161,777	
16,380,290	16,427,568	16,597,164	16,592,722	23,065,089	23,051,095	
5,782,896	5,725,239	5,996,932	6,083,213	5,825,036	6,085,844	
<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>	<u>74,684,444</u>	
3,618,440	3,618,440	3,651,074	3,651,074	3,651,074	3,637,644	
16,023,439	16,011,837	16,011,837	16,011,837	16,229,523	15,985,722	
12,422,488	12,440,749	12,518,365	12,518,365	12,518,365	12,512,580	
2,419,084	2,319,150	2,333,639	2,625,405	2,739,274	2,847,089	
<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>	<u>34,983,035</u>	
237,233	237,233	237,233	237,233	-	-	
152,976	152,976	152,976	152,976	152,976	152,976	
1,175,769	1,175,769	1,224,969	1,224,969	-	-	
2,010,256	2,010,256	2,044,903	1,956,355	2,148,172	2,148,172	
<u>3,576,234</u>	<u>3,576,234</u>	<u>3,660,081</u>	<u>3,571,533</u>	<u>2,301,148</u>	<u>2,301,148</u>	
21,468,979	2,036,055	8,426,493	12,004,841	4,089,588	5,231,063	
<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>	<u>\$ 386,304,966</u>	
-	-	-	-	-	-	
1,360,987	1,360,987	1,360,987	1,360,987	1,360,987	1,360,987	
178,695	178,695	187,003	187,003	187,003	187,003	
1,683,043	1,628,161	1,530,357	1,597,565	3,682,042	3,756,154	
<u>3,222,725</u>	<u>3,167,843</u>	<u>3,078,347</u>	<u>3,145,555</u>	<u>5,230,032</u>	<u>5,304,144</u>	
-	-	1,690,833	2,048,544	-	-	
<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>	<u>\$ 5,304,144</u>	
-	-	-	-	-	-	
-	-	-	-	-	-	
121,026	114,868	103,070	103,070	108,494	120,915	
<u>\$ 121,026</u>	<u>\$ 114,868</u>	<u>\$ 103,070</u>	<u>\$ 103,070</u>	<u>\$ 108,494</u>	<u>\$ 120,915</u>	



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

Function/Program	Fiscal Year			
	2009	2010	2011	2012
General Government				
Assessor's				
Property transfers (7)	5,245	4,368	4,953	4,676
Approximate number of reappraisals (1)	57,519	14,726	58,834	58,756
County Clerk				
Number of documents recorded	18,583	16,347	16,469	15,544
Number of marriage licenses issued	858	714	769	764
Bureau of Elections				
Number of registered voters	61,874	63,789	67,189	70,195
Probate Judge				
Number of probates filed	100	92	88	123
County Treasurer				
Number of property tax bills processed	56,067	56,371	56,851	57,050
Number of 2nd half notice reminders processed	18,475	19,980	19,932	19,759
Number of accounts payable checks processed	443	419	411	418
Number of Manufactured Home moving permits issued	744	713	883	717
Number of Mobile Home tax releases processed (15)	N/A	N/A	N/A	N/A
Number of cash receipts processed	3,120	3,744	3,854	3,990
Finance				
Number of accounts payable checks processed	11,221	10,839	10,793	10,733
Number of payroll checks processed	7,169	5,550	5,768	5,003
Number of direct deposits processed	14,045	14,832	15,820	15,512
Central Purchasing				
Number of purchase orders processed	3,006	2,088	2,989	2,832
Number of bids processed	59	34	35	32
Human Resources				
Number of applicants processed	2,608	3,346	3,174	2,582
Turnover rate	15.27%	11.49%	16.67%	15.95%
Information Technology				
Number of servers maintained	67	64	55	35
Number of pc's maintained	801	875	822	775
Number of phones maintained (18)	552	587	596	598
Number of routers maintained	9	10	11	12
Number of switches maintained	49	46	47	48
Number of access points (16)	N/A	N/A	N/A	N/A
Geographic Info Systems				
Number of maps created				
Large Northern Map	19	30	36	15
Southern Map	10	6	11	8
GIS Map Book	54	61	34	40
Special Map Requests	421	391	252	437
Data - CD or Email Shape Files	17	31	51	35
Fire "Region" Books	22	10	12	0
EMS Map Books	0	2	23	4
Legal				
Number of civil cases filed	10	12	12	10
Number of civil cases closed	7	7	7	8
Number of civil cases pending	8	6	11	10
Number of tort claim notices received (17)				
Risk Management				
Dollar amount of insurance premiums	\$ 1,235,729	\$ 1,026,775	\$ 1,045,191	\$ 1,095,798
Dollar amount of work comp premiums (10)	\$ 601,655	\$ 668,439	\$ 701,861	\$ 736,954
Public Safety				
Corrections/Adult Detention				
Number of prisoners in custody	715	684	662	609
Number of beds	1,044	1,044	1,057	1,057
Per diem rate	\$ 61.48	\$ 63.23	\$ 63.23	\$ 63.32
Inmate worker (trustees) hours worked (2)	17,741	21,582	7,590	11,761
Criminal Justice (5)				
Basic Police Academy Course	N/A	N/A	2	2
Advanced Training Course	N/A	N/A	5	11
Defensive Driving Course	N/A	N/A	12	6
Alive @ 25 Driving Course (14)	N/A	N/A	N/A	N/A
Advanced Hours of Instruction (6)	N/A	N/A	N/A	12,500
Alternative Sentencing				
Individuals treated - Adult Misdemeanor Compliance	1,393	2,081	1,863	926
Individuals treated - DWI Treatment Facility	529	523	405	540
Individuals Treated - Jail based Methamphetamine Treatment	46	62	51	58
Sheriff Department				
Arrests - Adult	3,210	3,245	3,417	3,623
Arrests - Juvenile	308	280	303	237
Citations	12,723	12,601	15,430	19,626
Calls for service	48,589	52,970	55,426	56,341
Community Development				
Number of building permits issued	584	1,392	1,151	1,359
Number of building inspections	2,127	2,346	2,633	3,392
Number of exemptions	72	43	47	48
Number of replats	5	2	1	2



Fiscal Year					
2013	2014	2015	2016	2017	2018
4,840	4,589	6,145	4,895	4,588	4,904
56,511	58,865	58,829	59,003	58,909	58,745
18,002	15,195	10,770	15,408	15,608	14,615
696	764	449	544	623	543
73,212	74,225	66,770	69,500	69,667	72,642
107	125	116	160	166	145
57,046	56,976	57,064	57,057	57,081	57,501
20,067	19,839	32,478	32,645	21,478	20,067
429	470	507	449	376	381
602	655	526	187	249	256
N/A	N/A	N/A	518	1,119	1,155
4,707	3,846	4,629	5,110	9,559	9,812
10,400	9,746	9,637	9,481	8,765	8,406
5,045	1,193	829	897	700	15
15,763	16,826	18,993	20,841	20,679	18,518
2,189	2,038	2,142	2,131	2,413	2,164
29	21	17	28	20	27
2,150	2,224	2,460	3,112	3,322	2,512
15.67%	17.00%	19.00%	20.98%	24.04%	23.83%
35	35	60	52	52	67
775	775	500	600	600	498
598	598	634	579	586	672
12	12	12	12	9	9
48	48	49	47	30	55
N/A	N/A	N/A	N/A	40	63
13	9	4	15	22	30
8	6	1	6	15	21
60	27	2	80	53	40
330	449	142	244	244	226
38	40	15	5	40	25
1	3	0	0	0	0
0	0	0	0	0	0
10	9	10	4	8	5
6	6	4	6	4	4
8	11	13	8	7	7
					15
\$ 1,335,961	\$ 1,364,435	\$ 1,383,917	\$ 1,485,353	\$ 1,621,538	\$ 1,700,365
\$ 792,226	\$ 851,642	\$ 868,675	\$ 878,491	\$ 891,779	\$ 735,978
686	725	721	657	587	578
1,091	1,091	1,091	1,091	1,091	1,091
\$ 67.79	\$ 70.13	\$ 70.13	\$ 60.66	\$ 58.62	\$ 82.29
10,866	12,256	12,256	12,256	10,405	7,885
2	2	3	3	2	2
21	19	30	18	14	13
10	12	12	10	10	11
N/A	N/A	N/A	12	12	12
12,184	11,744	14,365	9,398	6,672	4,813
978	999	1,365	1,945	1,069	1,001
455	462	517	495	404	267
76	73	79	68	53	63
3,504	2,810	2,235	2,191	2,603	3,007
212	219	259	207	34	48
14,558	13,787	9,651	9,023	10,161	9,444
51,895	49,156	47,608	47,203	53,682	55,851
1,263	1,948	1,778	1,472	1,142	1,116
3,031	3,575	3,186	2,561	2,869	2,556
59	56	68	67	53	58
25	10	14	13	10	3



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

Function/Program	Fiscal Year			
	2009	2010	2011	2012
Number of subdivisions	0	1	0	2
Number of summary subdivisions	6	3	5	4
Number of new addresses issued (3)	N/A	339	258	227
Number of address changes (9)	N/A	N/A	N/A	N/A
Number of new roads (9)	N/A	N/A	N/A	N/A
Number of addresses updated (11)	N/A	N/A	N/A	N/A
Number of voluntary program cleanups (3)	N/A	58	81	101
Number of cleanup yards to landfill (3)	N/A	7,050	11,806	17,220
Public Safety (continued)				
Emergency Management				
Number of radio towers owned by San Juan County	14	15	16	16
Number of radio towers used by SJC (maintained radio system within)	22	23	24	24
Fire Operations				
Fire districts	14	14	14	14
Fire stations (8)	23	23	23	24
Volunteer firefighters	370	340	260	251
Number of calls responded to	7,300	7,413	7,152	8,021
Juvenile Services				
Juveniles housed in facility				
Secure Detention	531	555	576	562
Emergency Crisis Shelter	302	267	298	226
Residential Treatment Center	52	53	57	59
CYFD Long Term	27	30	28	37
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)	752.46	755.40	755.40	755.49
Bridges (length in feet)	2,648	2,988	2,988	2,988
Number of bridges	18	19	19	19
Health and Welfare				
Health Care Assistance				
Number of claims processed	3,821	4,258	3,984	6,939
Dollar amount of claims	\$ 1,403,850	\$ 1,891,749	\$ 2,141,763	\$ 2,808,461
Sole Community Provider Report (SJRMC claims processed)	\$ 3,065,547	\$ 5,081,795	\$ 4,717,521	\$ 7,054,892
Contract Health Services (13)	N/A	N/A	N/A	N/A
Housing Authority				
Individuals/Families receiving housing assistance	217	256	238	233
Culture and Recreation				
Parks & Facilities				
Number of events held	1,362	1,153	782	600
Number of buildings maintained countywide	99	101	101	101
Number of buildings maintained at McGee Park	23	23	23	22
County fair attendance (approximately)	90,000	92,000	88,000	90,400
Buildings owned, but not maintained by San Juan County	10	12	12	12
Riverview Golf Course (4)				
Number of Rounds Played	N/A	N/A	21,575	23,788
Average Revenue per Round Played	N/A	N/A	\$ 29	\$ 27
Average Revenue per Green Fee	N/A	N/A	\$ 9	\$ 12
Average Revenue in Food & Beverage	N/A	N/A	\$ 4	\$ 4
Average Revenue in Merchandise	N/A	N/A	\$ 5	\$ 4
Environmental				
Solid Waste				
Transfer stations	11	12	12	12
Refuse collected at regional landfill (12)	323,100	271,647	306,088	279,202
Discretely Presented Component Units				
Public Safety				
Communications Authority				
Number of 911 calls answered	50,494	51,150	51,341	55,556
Total calls answered (including non-emergency lines)	308,353	312,361	379,110	379,189

Source: Information provided by individual San Juan County departments.

- (1) Years 2009 and 2011 were reappraisal years; all properties were reappraised. Year 2010 was a maintenance year. Beginning in 2012, reappraisals will be done on an annual basis.
- (2) The number of inmate hours worked is based on a calendar year and does not include community service assignments.
- (3) Data for new addresses issued, voluntary program cleanups, and cleanup yards to landfill was added in FY10.
- (4) Riverview Golf Course was acquired by the County March 16, 2010. No data available for FY10.
- (5) San Juan County became fiscal agent of the Criminal Justice Training Authority on January 1, 2011.
- (6) Data for advanced hours of instruction was added in FY12.
- (7) 2011 property transfers were reported as 2875, updated with corrected information from Department.
- (8) 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.
- (9) Data for number of address changes and number of new roads was added in FY13.



Fiscal Year						
2013	2014	2015	2016	2017	2018	
0	1	0	0	1	0	
12	5	3	3	2	2	
190	142	205	194	167	169	
111	95	43	63	49	33	
22	12	17	10	6	4	
N/A	N/A	443	339	312	342	
80	98	74	62	56	50	
15,445	13,670	8,075	4,005	7,400	7,215	
16	16	16	16	17	15	
24	24	24	24	25	25	
14	14	14	14	10	10	
24	24	24	24	22	23	
262	267	284	275	261	229	
9,417	10,765	9,349	9,923	9,254	7,137	
559	766	398	335	373	425	
218	354	191	127	182	190	
62	231	54	49	64	61	
39	42	16	10	18	16	
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	
756.42	746.28	744.34	744.05	752.25	746.24	
2,988	2,988	2,988	2,988	2,988	2,988	
19	19	19	19	19	19	
8,715	8,076	2,439	2,520	2,603	1,358	
\$ 3,548,326	\$ 2,502,434	\$ 763,472	\$ 660,301	\$ 797,421	\$ 768,124	
\$ 8,455,146	\$ 5,762,945	\$ 500,000	\$ -	\$ -	\$ -	
N/A	N/A	\$ 84,530	\$ 147,569	\$ 478,288	\$ 419,607	
217	224	272	268	238	276	
621	631	659	544	526	529	
102	101	101	125	125	119	
22	22	22	22	20	21	
92,200	92,000	94,000	92,000	92,000	92,000	
12	10	10	13	15	13	
23,527	22,115	22,185	22,882	22,911	22,751	
\$ 29	\$ 28	\$ 29	\$ 26	\$ 26	\$ 26	
\$ 12	\$ 8	\$ 8	\$ 7	\$ 7	\$ 8	
\$ 4	\$ 4	\$ 5	\$ 4	\$ 4	\$ 3	
\$ 4	\$ 4	\$ 5	\$ 5	\$ 3	\$ 3	
12	12	12	12	12	12	
277,611	257,736	(18) 30,045	24,284	25,301	19,775	
57,203	60,135	79,114	63,004	59,466	71,807	
303,741	308,288	241,175	248,401	291,956	283,523	

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



ACRONYMS

ADC – Adult Detention Center

ALS - Advanced Life Support

AOC - Administrative Office of the Courts

ARRA - American Recovery and Reinvestment Act

ASSE - American Society of Safety Engineers

BLMF - City of Bloomfield

BLS - Basic Life Support

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

EIOP – Enhanced Intensive Outpatient

EMS - Emergency Medical Services

EOC - Emergency Operations Center

EOP - Emergency Operations Plan

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

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

MPP – Methamphetamine Pilot Project

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

NIMS – National Incident Management System

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

PESCO – Process Equipment & Service Company

PHA – Public Housing Agencies

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

SJCCA - San Juan County Communications Authority

SJEDS - San Juan Economic Development

SJRMCMC - 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.

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

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

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

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

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

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

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

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

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

CAPITAL ASSETS - Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets. San Juan County has set its minimum fixed asset value at 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.

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

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

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

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

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

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

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

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



GLOSSARY OF TERMS

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

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

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

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

KEYPAD POLLING - Voting method by use of a keypad

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

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

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

MUNIS – Accounting Software currently 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.



GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

UNASSIGNED FUND BALANCE – Represents the residual classification of fund balance 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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