

SAN JUAN COUNTY

NEW MEXICO



Photo by Stephen Valverde

PROGRAM BUDGET

FISCAL YEAR 2019 -2020





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INTRODUCTION



Photo by Stephen Valverde





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

San Juan County

New Mexico

For the Fiscal Year Beginning

July 1, 2018

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.



Pronghorn Antelope, San Juan County NM

SAN JUAN COUNTY

County Commissioners



GloJean Todacheene
District 1



Michael Sullivan
District 2



Jim Crowley
District 3

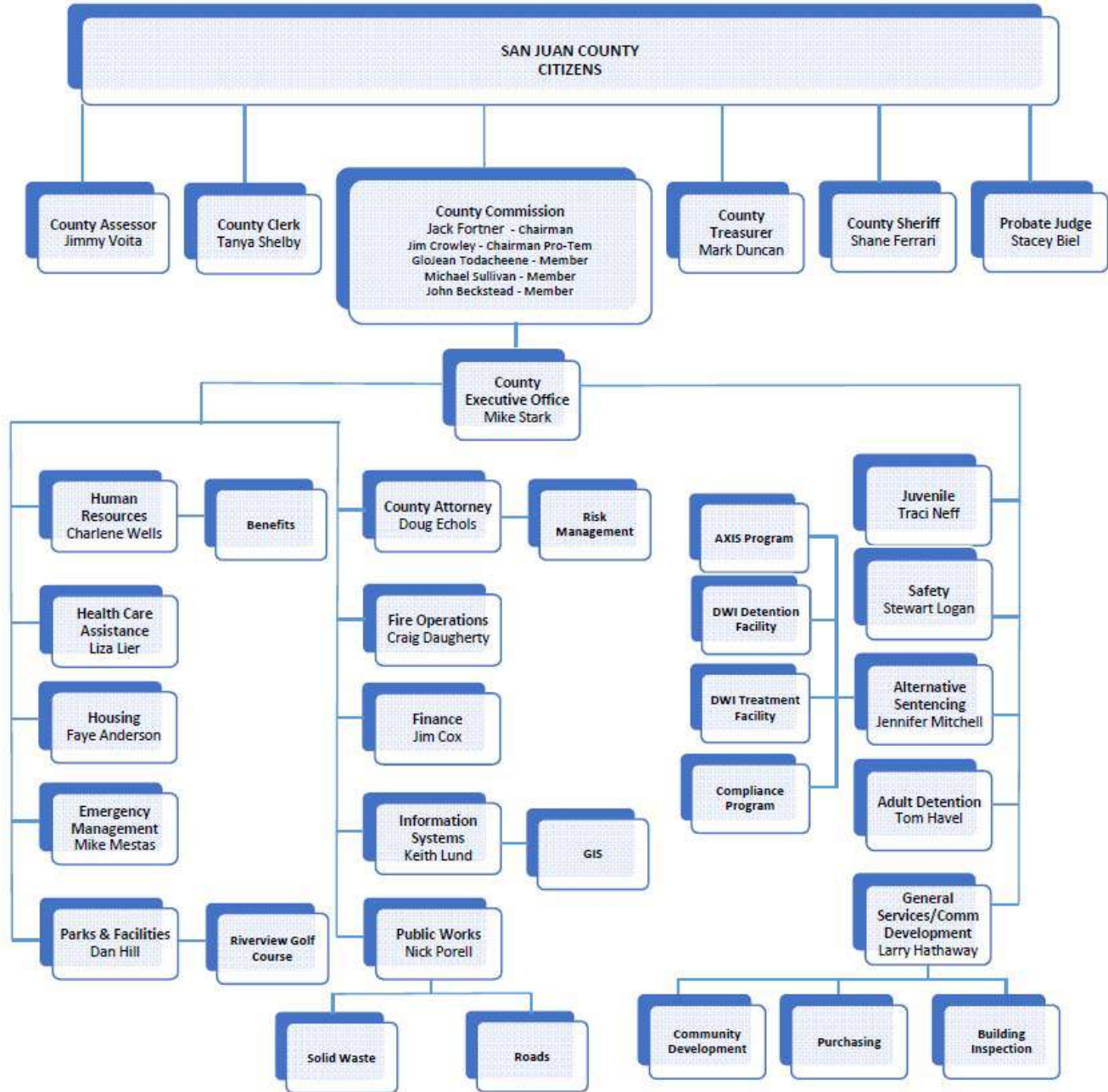


Jack Fortner
District 4



John Beckstead
District 5

Organizational Chart



Budget Message

The following were considerations in the development of the fiscal year 2020 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.

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

San Juan County 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 August 7, 2019, Blanco Senior Center on August 8, 2019, and the Kirtland Town Hall on August 8, 2019. The County Commission approved Resolution #19-20-11, adopting the NM Infrastructure Capital Improvement Plan (ICIP) 2021-2025 at the August 27, 2019 regular meeting.

Challenges

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 gross receipts tax (GRT). Because of our conservative budget, the County has worked diligently to ensure operating costs are manageable to ensure adequate mandated reserve balances.

Since San Juan County received news that Public Service Company of New Mexico (PNM) has plans to close San Juan Generating Station, a coal-fired power plant, by the year 2022, the County has been working closely with State Legislators to find ways to keep the plant open due to the significant impact the closure would have on the economy. The City of Farmington and Enchant Energy have entered into an agreement to transfer 95% of the San Juan Generating Station to Enchant Energy after the City inherits the power plant in 2022. Enchant Energy is continuing to negotiate other necessary contracts in order to take ownership. Enchant Energy will know within six months to one year as to whether it can complete the project. PNM has also filed four scenarios with the Public Regulation Commission to show how they would plan to replace the power currently being generated by San Juan Generating Station. One of the scenarios proposes to place all new power in San Juan County to offset the closing of the power plant.



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	July 2019

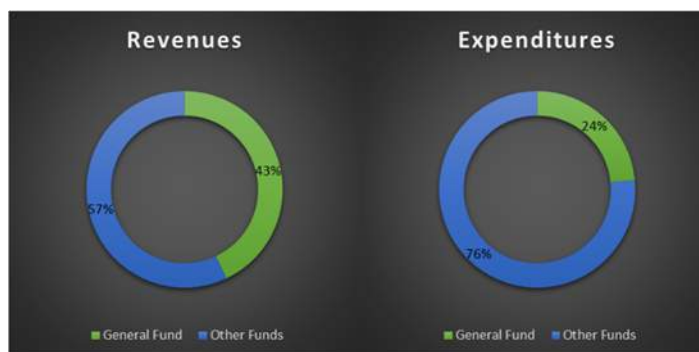


The County has fully implemented both the Financials and Extended Financials and is comfortable that the system is operating correctly to maintain and report accurate financial data. The Human Resources and Payroll phase was originally intended to go live in July 2017; however, due to certain complications 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 were added early 2019. The Work Orders and Fleet Management components began implementation in November 2018 and were 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 2020 is currently set at \$7,493,107. The amount of revenues the County expects to receive in are \$107,491,792, which is a 6.02% increase from the 2019 final budget. Of this amount, \$46,188,812 or 42.97% is revenue



generated within the General Fund. Total budgeted expenditures for fiscal year 2020 are \$130,414,108 which represents a 0.47% increase from the fiscal year 2019 final budget. The expenditures that have been budgeted to the General Fund are \$29,972,427 or 22.98% of the overall budget. DFA also requires 1/12th of the County's Road fund budgeted expenditures be reserved. For 2020, this amount is \$507,184. Total Road Fund expenditures budgeted for fiscal year 2020 are \$6,086,207.

Revenue Estimation

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

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

San Juan Generating Station is still anticipated to close in 2022; however, the City of Farmington has signed an agreement with Enchant Energy to assume 95% ownership in 2022 once the City takes ownership. Enchant Energy is continuing to conduct feasibility studies and will know within six months if the project will be able to move forward. Enchant Energy continues to put contracts in place in anticipation that the feasibility studies will prove to be viable.

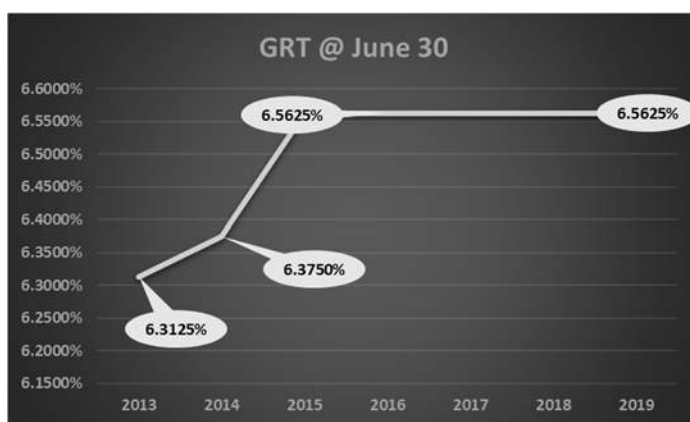
The Farmington Metropolitan Statistical Area's (MSA) (San Juan County) total nonagricultural employment was up 100 jobs which is an increase of .2% from June 2018. The public sector lost 200 jobs but was offset by the private sector increasing by 300 jobs. San Juan County had an unemployment rate of 6.3% in June 2019 which is an increase from the 4.9% rate reported in May 2019. New Mexico's seasonally adjusted unemployment rate was 4.9% in June 2019 which is a slight decrease from 5% in May 2019. The national unemployment rate in June was 3.7% which is a slight increase from 3.6% reported in May.

According to the Federal Housing Finance Agency, the Farmington MSA House Price Index (HPI), a measurement of single-family housing prices, was at 3.62% for the 1st quarter of 2019 as compared to 2.98% from the 1st quarter of 2018. Sold statistical data provided by the San Juan County Board of Realtors indicates there were 76 residential units sold in June 2019 compared

to 91 units sold in June 2018. The average days on the market for June 2019 were 113 days compared to 76 days for June 2018.

The June 2019 year-to-date building permits for the City of Farmington decreased from 512 in 2018 to 489 in 2019. San Juan County reported a combined total of 995 permits issued to citizens of San Juan County, Aztec and Bloomfield for the fiscal year ending June 30, 2019, a decrease from the 1,116 permits issued the previous fiscal year.

Gross Receipts Tax Revenue. The fiscal year 2019 actual gross receipts decreased by approximately 10.84% from the previous year. The fiscal year 2020 budget includes an estimated 5.64% increase in gross receipts tax revenue to be collected over the 2019 actual amounts. The gross receipts tax rate for 2020 it remains unchanged at 6.5625%.



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 \$2.7 million was included in the fiscal year 2020 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 2020 is \$648,014.

Property Taxes. Property Tax revenues were budgeted with a decrease of 1.8% over the fiscal year 2019 actual receipts. The implemented mil rate will remain at 8.5 mils out of an allowable 11.85 mils. San Juan County’s mil rate continues to be the second lowest rate of all New Mexico counties.

Oil and Gas Production & Equipment. The budgeted revenue from Oil and Gas Production & Equipment was decreased by 7.70% from the fiscal year 2019 actual collections. The fluctuations in oil and gas production and prices in conjunction with fiscal year 2019 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 2020 budget with a 1% step increase. In fiscal year 2019 the County decided to remove all frozen positions from the manning table.



Employee Health Plan. San Juan County maintains a self-funded health insurance plan. 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 2020 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:

- FY2016 - \$6.2 million
- FY2017 - \$5.4 million
- FY2018 - \$6.3 million
- FY2019 - \$6.0 million
- FY2020 - \$6.0 million(budgeted)

Major Funds

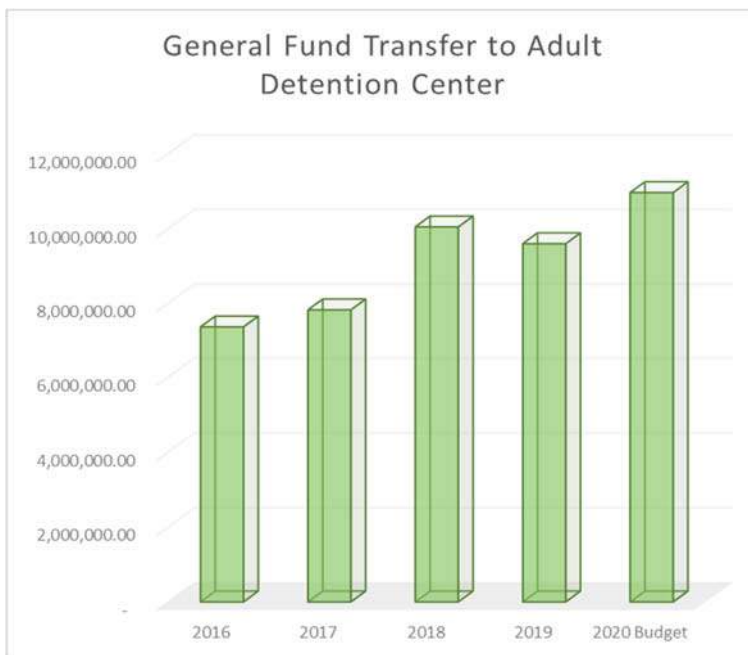
The County maintains 36 individual governmental funds in which each fund is evaluated and budgeted for. Because of annual financial statement preparation, financial statement audit and due to financial regulation/principles, the County must annually determine its major funds. The major funds presented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

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

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

General Fund revenue is projected at \$46.19 million which approximates a 4.2% increase over the prior fiscal year's actual receipts. The Transfer Analysis process, identified earlier in this budget message, will bring in approximately \$648,014 to the General Fund in fiscal year 2020. General Fund expenditures are budgeted at \$29.97 million, a 2.2% increase over 2019 actual expenditures.

Corrections Fund. The County utilizes the corrections fund to track the expenditures of the Adult Detention Center for prisoner care at the County Detention Center. A one-eighth of one percent gross receipts tax provides for the funding as well as fees collected from municipalities; however, the detention center cannot maintain operations without the supplement from the general fund. Estimated transfers budgeted for the 2020 fiscal year approximate \$10.96 million and represents a 14.3% increase from 2019 actuals largely due to the renegotiated contract for healthcare costs being significantly higher than previous years.



Intergovernmental Grants Fund. This fund is used to account for state, federal and locally funded grant projects. Many of the grants awarded to the County are on a reimbursement basis; however, the County does receive other advance grant funding. Grants are accounted for in accordance with 2CFR200, known as the *Uniform Grant Guidance*, state regulation and specific rulings within the grant agreement. As of June 30, 2019, the County was in compliance with all requirements of its grant projects. The County received and accounted for \$1.9 million in additional state grant funding.

D.W.I. Facilities Fund. This fund accounts for the operation of the DWI Treatment Facility, DWI Detention Facility, the Compliance Program, the AXIS Program, and the DWI Facility Screening. 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. Operations remained relatively consistent in that the fund continues to spend down its available cash balance approximating \$500,000 per year. This is primarily due to a reduction in State intergovernmental grant revenues. The program administrator is actively working on balancing operations to maintaining cash reserve.

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 2020 is expected to generate \$5.9 million in revenue. Such revenues are budgeted to support the ambulance fund in the amount of \$3.5 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.

Awards & Recognitions

The San Juan County Housing Authority was awarded a Certificate of Excellence for outstanding performance and lasting contribution on the Section Eight Management Assessment Program (SEMAP) Assessment for 14 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, 2018 was awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government



County Commission Presentation of Award to Finance
From Left to Right: Kim Martin, Jim Cox, Jim Crowley, John Beckstead, Travis Sisco, Jack Fortner, Mike Sofka, GloJean Todacheene and Michael Sullivan

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 2018 representing the 13th consecutive year that the County has received the award.

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to San Juan County for its annual budget for the fiscal year beginning July 1, 2018. 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 2019 budget years representing the 11th year the County has received the award.

Conclusion

The 2020 fiscal year budget process was challenging due to the ongoing uncertain economic conditions and rising costs, especially in Public Safety and employee health care. San Juan County officials have monitored operations and have worked prudently reduce and/or maintain expenditures to ensure safe and efficient operations. Revenues and expenditures will be closely monitored and adjusted throughout the fiscal year to ensure San Juan County's continual pursuit of excellence, and the ability to meet the current challenges, in the ultimate mission of **Building a Stronger Community**. Please visit San Juan County's web site at www.sjcounty.net for additional information.

Executive Office Strategic Plan

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

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

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

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

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

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

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

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

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

8. To implement salary merit increases

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



County Profile

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

The County is comprised of 5535 square miles with approximately 6.5% privately owned and the remainder belonging to: American Indian (Navajo and Ute) reservations (65%), Federal Government (25%), and State Government (3.5%). The vast Navajo Nation Reservation lies adjacent to the County, as does the Jicarilla Indian Reservation. The locale is recognized worldwide for premier game hunting and for abundant fishing, particularly in the quality waters of the three rivers (Animas, La Plata, & San Juan River), which flow through the area. Numerous outdoor activities including: camping, boating, swimming, water skiing, wind surfing, live horse racing, and hiking may be enjoyed year around. Spectacular skiing is available at Durango Mountain Resort and Wolf Creek ski resort in the scenic mountains of Colorado, each within a couple of hours drive. Farmington, the largest city in the County, provides a shopping hub for 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.



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

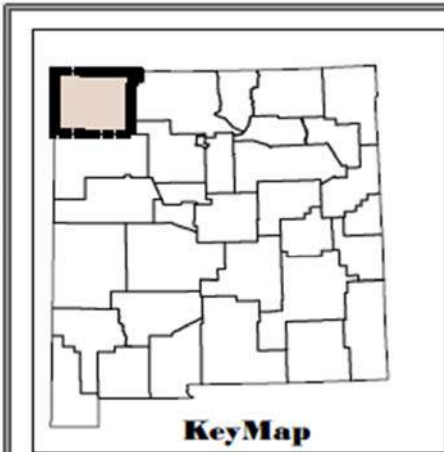
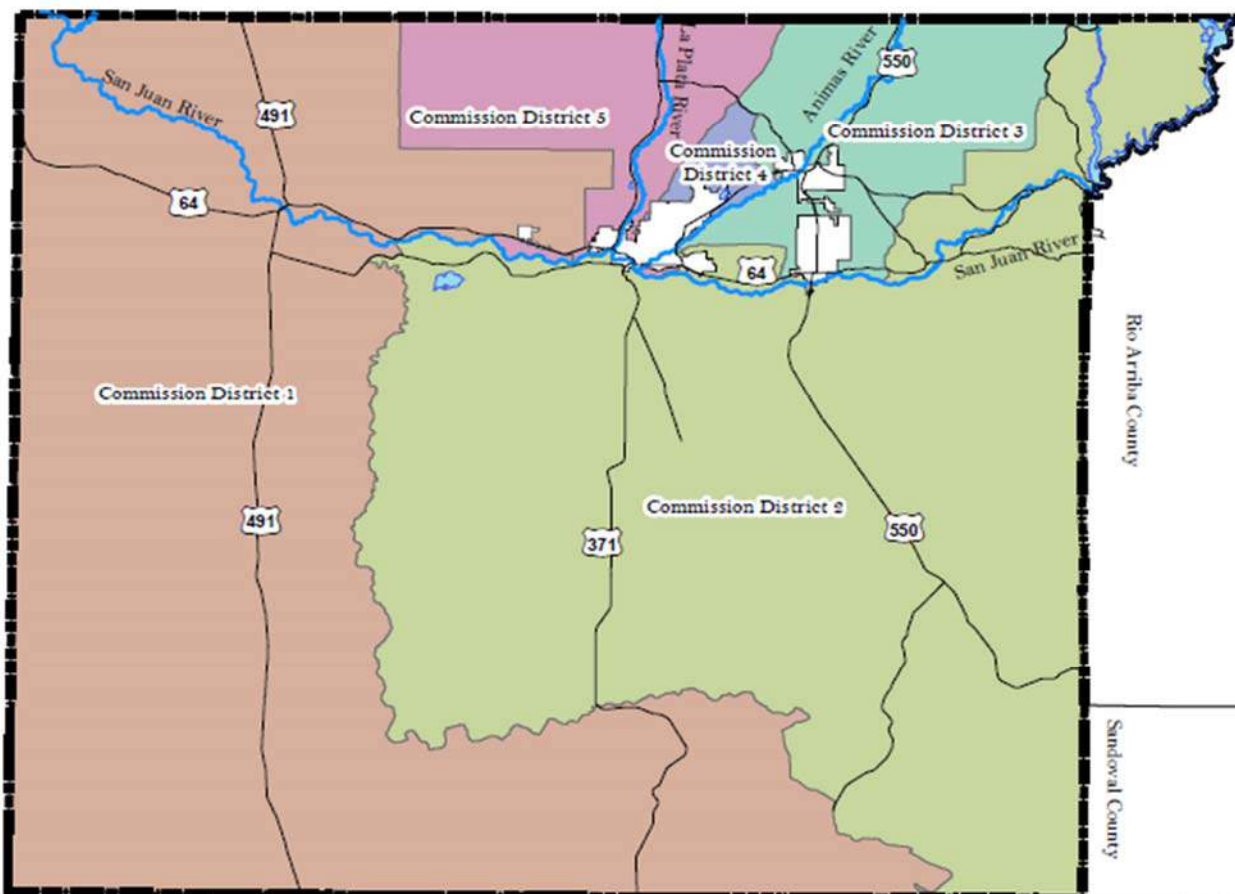
San Juan County administrators and staff are dedicated to keeping the neighborly atmosphere of the county, while encouraging growth and prosperity in unknown economic times. Working closely with the cities of Aztec, Bloomfield, Farmington, Kirtland and Shiprock, County officials work hard to provide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



San Juan County Administrative Building

County Map

San Juan County, NM



Map Created by:
 San Juan County GIS Dept.
 100 S.Oliver Aztec, NM 87410
 No warranty is made as to the accuracy,
 reliability, or completeness of this
 map or the data represented.
 Map created in ArcMap-ArcAdvanced 10.6.1 GIS software.
 Data collected from various sources.
 Updated: 11/6/2018

Demographics

Demographics			
Population		Workforce (May 2019)	
2018	125,043	Labor force	52,893
		Employment	50,303
Age (2018)		Establishments (4th Qtr 2018)	2,946
under 5 years	6.7%	Weekly wage average (4th Qtr 2017)	\$880
5yrs - 18yrs	26.4%	Unemployment Rate	4.9%
19yrs - 64yrs	52.0%	Education (2017)	
65 & older	14.9%	High School graduate	83.7%
Median age (2017)	34.6	Bachelor's degree or higher	14.6%
Sex (2018)		School enrollment (2018)	23,281
Male	49.5%	Land Area / Ownership	
Female	50.5%	Total Square Miles	5,535
Race (2018)		Navajo and Ute Mountain Reservation - 3,588 sq. miles (65%)	
White	36.9%	Federal Government - 1,396 sq. miles (25%)	
Hispanic	20.5%	State of New Mexico - 189 sq. miles (3.5%)	
American Indian	41.1%	Private Land - 362 sq. miles (6.5%)	
Black	0.8%	Principal Employers (2018)*	
Asian	0.6%	San Juan Regional Medical Center	Health Care
Other	0.1%	Farmington Public Schools	Education
Housing		Central Consolidated Public Schools	Education
Housing units (2018)	51,276	City of Farmington	Government
Homeownership rate (2013-2017)	73.0%	San Juan College	Higher Education
Multi-unit housing (2013-2017)	Data Unavailable	San Juan County	Government
Median value of owner occupied (2013-2017)	\$ 143,300	Basin Health Companies	Health Care
Households		Wal-Mart (E. Main & W. Main)	Retail
Persons per household (2013-2017)	3.01	Bloomfield Schools	Education
Median household income (2013-2017)	\$ 49,686	Raytheon Dine Facility	Defense/Technology
Per capita personal income (2017)	\$ 33,751	*2019 Employer data was not available at the time of submission.	
Person below poverty level (2012-2016)	23.1%		
Source: US Census Bureau, State of New Mexico Department of Labor , San Juan Economic Development Service, Bureau of Economic Analysis			

BUDGET OVERVIEW



Photo by Stephen Valverde



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 2020 Final Budget Resolution. See Note 1 to the County’s Comprehensive Annual Financial Report for further detail on significant accounting policies.

Financial Planning Policies

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

Capital Improvement Plan – The County will annually update its five-year Capital Improvement Plan. The process will include input from the citizens, social organizations, and staff obtained through public hearings to identify short-term and long-term capital infrastructure and community development needs. The projects will be prioritized, potential funding sources will be identified, and the impact on operating costs will be analyzed.

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

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

Revenue Policies

Revenue Diversification – The County will strive to maintain revenues from diversified sources. The County is authorized by the State to implement County Local Option Gross Receipts Taxes. Gross receipt taxes are assessed on both services and tangibles. The County is also authorized to implement up to 11.85 mills in property taxes. The County also receives franchise fees and payments in lieu of taxes. Fees for services are also monitored on an annual basis.

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

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

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

Expenditure Policies

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



Ricketts Park, Farmington, NM

Reserves – The County will follow the NM state law requirements in maintaining reserves. The County will maintain a reserve in the General Fund equal to 3/12^{ths} of the budgeted General Fund expenditures and 1/12th of the Road Fund’s budgeted expenditures. The County will also deposit 25% of the first 1/8th gross receipts tax collections into the GRT reserve fund.

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

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



Budget Development

The Fiscal Year 2020 annual budget for San Juan County is intended to serve as the following:

A Policy Document

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



A Financial Plan

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

An Operations Guide

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

A Communications Device

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

Budget Requirements

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

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

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

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

Budget Process

Early in March, the Chief Financial & Strategy Officer (CFSO) and the County Executive Office (Budget Committee) meet to determine the goals and objectives of the upcoming budget. Economic conditions and revenue sources are evaluated, and wage and benefit



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

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

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

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

Budget Adjustments

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



Fund #1

Fund #2

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

Budget Calendar Budget Events for Fiscal Year 2020

Meeting with County Executive Office to discuss FY20 budget process	Multiple Jan./Feb.
Budget worksheets sent to Department Heads and Elected Officials	March 16, 2019
Due date for all budgets to be entered into the financial system	April 12, 2019
Budget discussions with County Executive Office	April 29, 2019
Budget meetings with Department Heads and Elected Officials	April & May 2019
Budget workshop with County Commissioners	May 7, 2019
Interim budget presentation to County Commission	May 21, 2019
Approval of interim budget by County Commission	May 21, 2019
Deadline for submission of interim budget to New Mexico Department of Finance and Administration	June 1, 2019
Approval of interim budget by New Mexico Department of Finance and Administration	June 19, 2019
Final budget presentation to County Commission	July 23, 2019
Approval of final budget by County Commission	July 23, 2019
Deadline for submission of final budget to New Mexico Department of Finance and Administration	July 31, 2019
Approval of final budget by New Mexico Department of Finance and Administration	August 20, 2019

Fund Structure

Fund Accounting for Budgeting Purposes

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

General Fund

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

Special Revenue Funds

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

Capital Projects Funds

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

Debt Service Fund

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



Fund Descriptions

General Fund

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

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

General Sub Funds

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

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

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

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

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

General Sub Funds (Continued)

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

Special Revenue Funds

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

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

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

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

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



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

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



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

Special Revenue Funds (Continued)

State Fire - To account for operations and maintenance of several volunteer fire districts in the County. Funding is provided by allotments from the State Fire Marshal's office. The following individual fire districts comprise the Fire District Fund: Valley Fire, Cedar Hill, Flora Vista, La Plata, Blanco, Lee Acres, Center Point, Hart Valley, Sullivan Road, and Dzilh-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 County receives hold harmless payments from the tax after its repeal date of January 1, 2015 by Ordinance Number 88. These hold harmless funds are designated for general fund use.

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



Criminal Justice Training Authority – To account for the operation of a regional law enforcement training facility. The fund was created by joint powers agreement between San Juan County, the City of Farmington, the City of Bloomfield, the City of Aztec and the State of New Mexico Department of Public Safety under the New Mexico Joint Powers Agreement Act, (NMSA, Section 11-11-1 et seq).

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

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



Fire Excise Tax - To account for funds expended for operations and capital outlay for volunteer fire districts and ambulance services.

Funding is provided by a one-fourth of one percent gross receipts tax collected from unincorporated areas within the County. The fund was created by authority of state statute (see Section 7-20E-15 & 16, NMSA 1978 Compilation).

Special Revenue Funds (Continued)



DWI Detention & Treatment Facility
Farmington, NM

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

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

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

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

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

San Juan Water Commission

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.

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 cash received from the gross receipts tax charged by the Hospital Gross Receipts Tax fund.

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

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

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



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

ERP Project – This fund was created to account for the Software implementation of the Tyler. The Project was created in 2016 with implementation in three stages. Project completion is estimated by the end of the 2020 fiscal year.

Debt Service Fund

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

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

CHANGES IN FUND BALANCE

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

This section covers the fund balance trends of the past seven years for each County major fund, determined as of the County's June 30, 2019 fiscal year end, its aggregate non-major funds and component units. The information is presented on the modified accrual basis of accounting and includes increases and decreases to each funds fund balance. Increases represent revenues, transfers in and other financing sources while decreases represent all expenditures, transfers out and other financing uses. The information has been presented with a trend line forecasted out two fiscal years.

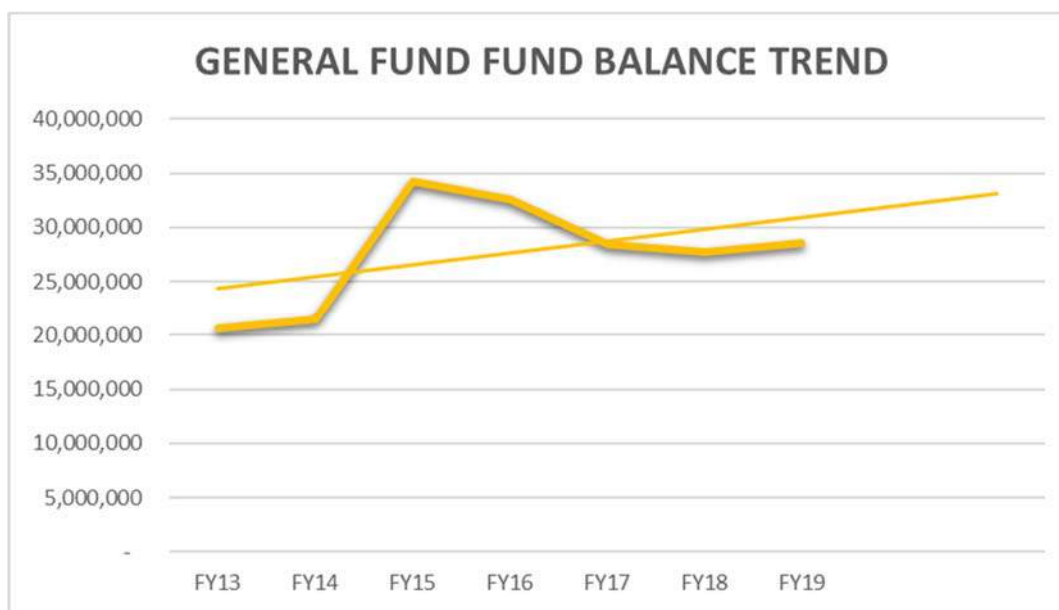
Further information on financial statement fund balance can be obtained by reviewing the County's annual Comprehensive Annual Financial Report (CAFR). Copies of the CAFR by fiscal year are available on the County's website.



Major Funds 7-year Fund Balance Trend

General Fund

	FY13	FY14	FY15	FY16	FY17	FY18	(Unaudited) FY19
Beginning Balance	\$ 24,022,814	20,580,672	21,416,899	34,252,815	32,590,082	28,482,738	27,763,485
Increases	67,017,177	66,147,384	76,002,833	70,097,738	68,605,205	68,033,270	73,436,911
Decreases	(70,459,319)	(65,311,157)	(63,166,917)	(71,760,471)	(72,712,549)	(68,752,523)	(72,650,525)
	(3,442,142)	836,227	12,835,916	(1,662,733)	(4,107,344)	(719,253)	786,386
Ending Balance	\$ 20,580,672	21,416,899	34,252,815	32,590,082	28,482,738	27,763,485	28,549,871
Percent Change	-	4.06%	59.93%	-4.85%	-12.60%	-2.53%	2.83%

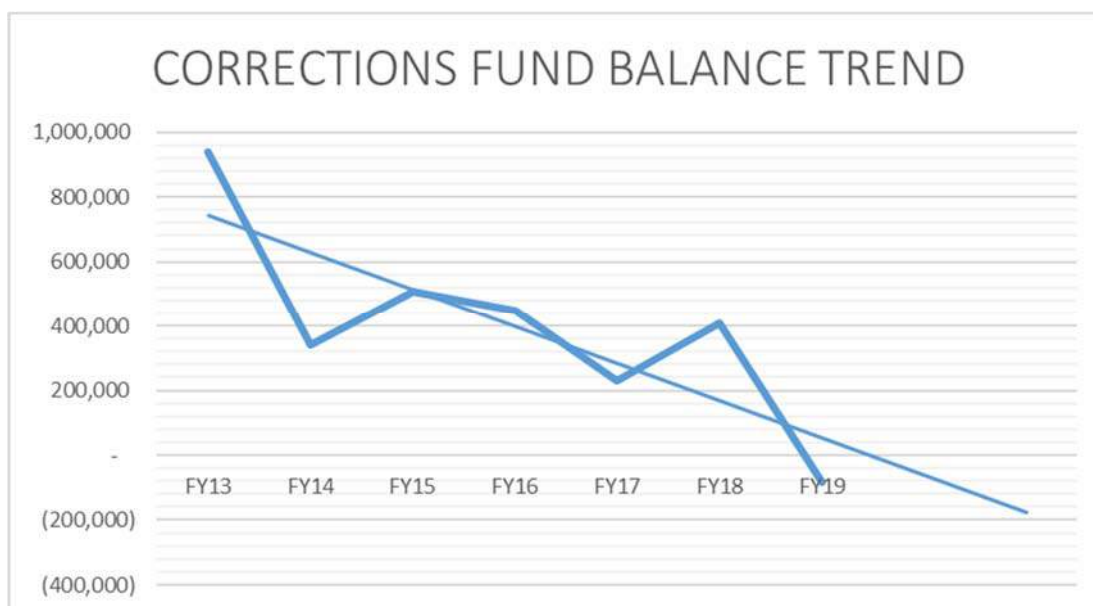


The general fund balance has seen significant fluctuations over the past seven years. The 2015 fund balance outlier was due to consolidation of a non-major fund to a general fund sub-fund as well as other inter sub-fund activity. Over the course of the next three fiscal years, the County has intentions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

Major Funds 7-year Fund Balance Trend (Continued)

Corrections Fund

	FY13	FY14	FY15	FY16	FY17	FY18	(Unaudited) FY19
Beginning Balance	\$ 1,092,205	939,333	339,275	507,378	446,282	228,507	407,746
Increases	13,010,992	12,397,636	13,376,332	14,153,832	13,619,713	16,028,846	15,604,748
Decreases	(13,163,864)	(12,997,694)	(13,208,229)	(14,214,928)	(13,837,488)	(15,849,607)	(16,096,443)
	(152,872)	(600,058)	168,103	(61,096)	(217,775)	179,239	(491,695)
Ending Balance	\$ 939,333	339,275	507,378	446,282	228,507	407,746	(83,949)
Percent Change	-	-63.88%	49.55%	-12.04%	-48.80%	78.44%	-120.59%

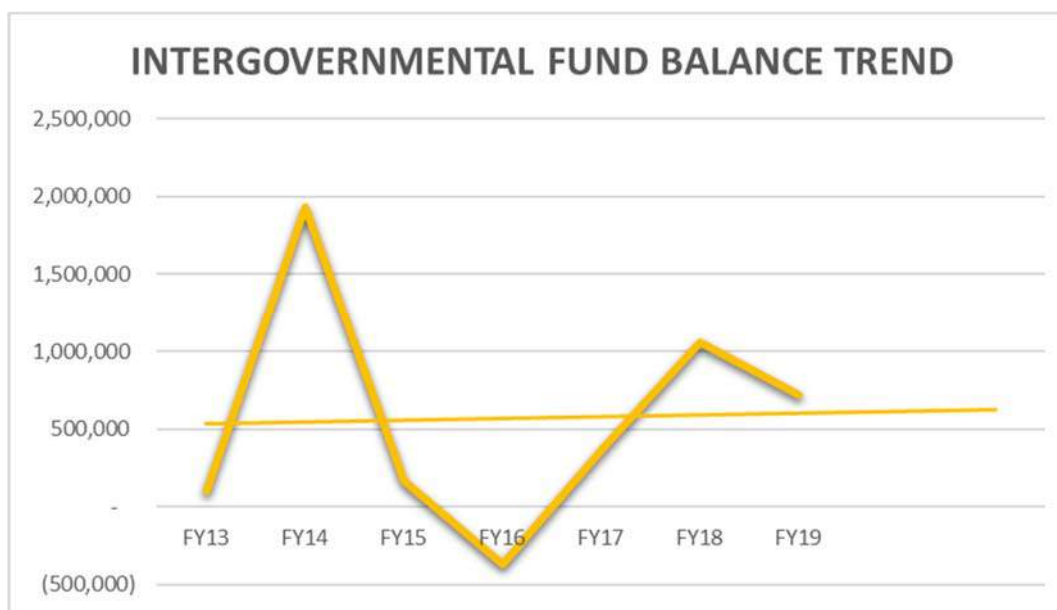


Continued increasing of cost to operate the Adult Detention Center has caused the general fund to make significant contributions to ensure adequate operations of the Center. Within the past three fiscal years, the general fund has seen an increase of 48.8% in monies needed from the general fund. The general fund anticipates needing to transfer \$10.96 million in the 2020 fiscal year alone. As a result of the significant contributions from the general fund, the County budgets the fund to maintain a zero cash balance. At fiscal year-end, changes in assets and liabilities will cause this balance to fluctuate positive or negative. The negative fund balance of \$83,949 for 2019 indicates there are liabilities in excess of the available cash balance. While this is the case for financial reporting purposes, the County ensures there is adequate cash balance to cover all expenses while maintaining a zero cash balance. Fund balance is expected to be zero in subsequent years.

Major Funds 7-year Fund Balance Trend (Continued)

Intergovernmental Grants Fund

	FY13	FY14	FY15	FY16	FY17	FY18	(Unaudited) FY19
Beginning Balance	\$ 73,919	96,998	1,934,270	170,742	(369,173)	364,480	1,059,885
Increases	1,117,196	3,035,391	1,579,228	3,043,171	3,299,020	1,753,088	3,380,090
Decreases	(1,094,117)	(1,198,119)	(3,342,756)	(3,583,086)	(2,565,367)	(1,057,683)	(3,717,968)
	23,079	1,837,272	(1,763,528)	(539,915)	733,653	695,405	(337,878)
Ending Balance	\$ 96,998	1,934,270	170,742	(369,173)	364,480	1,059,885	722,007
Percent Change	-	1894.13%	-91.17%	-316.22%	-198.73%	190.79%	-31.88%

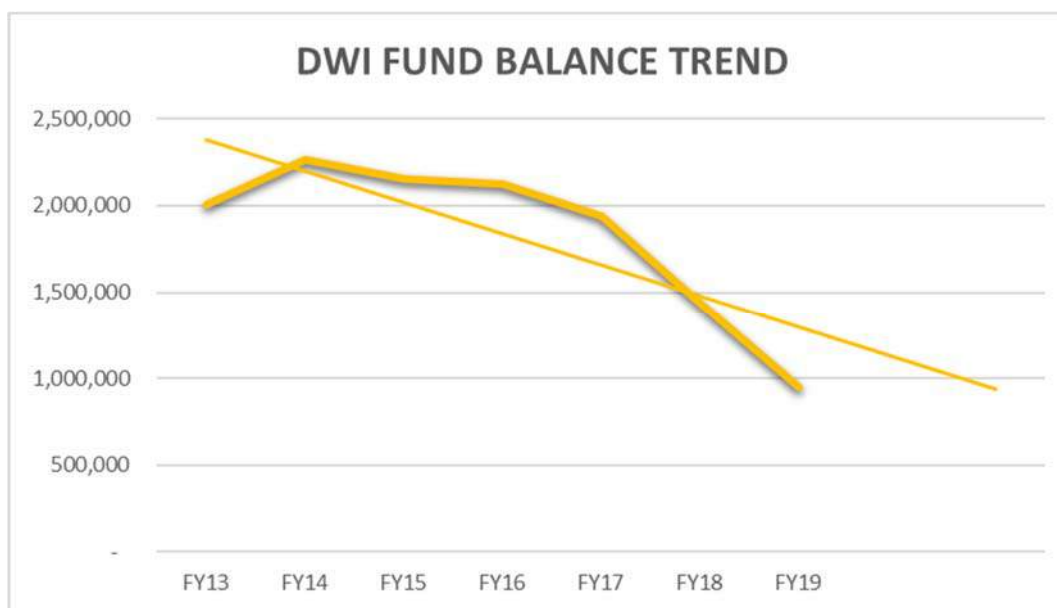


Fund balance will fluctuate from year to year based on grants received and spent. As the County does not receive many advance grants, it is anticipated that the fund balance would fluctuate around \$1 million. This fund balance represents the County's cash contribution to fund reimbursement-based grants.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

Major Funds 7-year Fund Balance Trend (Continued)

D.W.I. Facilities Fund

	FY13	FY14	FY15	FY16	FY17	FY18	(Unaudited) FY19
Beginning Balance	\$ 1,737,284	2,005,598	2,267,565	2,153,309	2,126,670	1,939,191	1,437,263
Increases	3,846,234	3,810,699	3,225,931	3,126,313	2,821,618	2,608,873	2,616,813
Decreases	(3,577,920)	(3,548,732)	(3,340,187)	(3,152,952)	(3,009,097)	(3,110,801)	(3,107,427)
	268,314	261,967	(114,256)	(26,639)	(187,479)	(501,928)	(490,614)
Ending Balance	\$ 2,005,598	2,267,565	2,153,309	2,126,670	1,939,191	1,437,263	946,649
Percent Change	-	13.06%	-5.04%	-1.24%	-8.82%	-25.88%	-34.14%

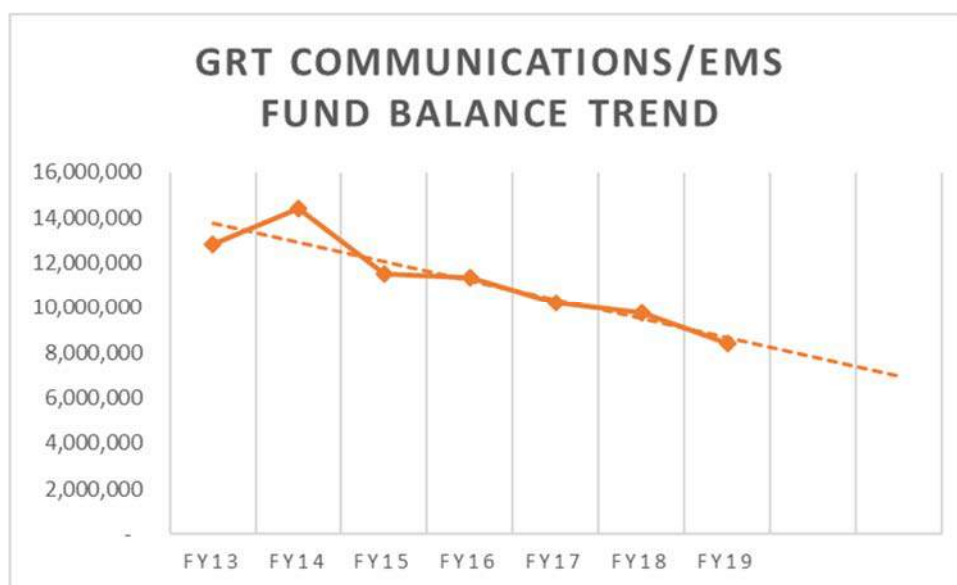


The D.W.I. Facilities Fund, also known as the Alternative Sentencing Fund, has continued to see a reduction of funding from the State of New Mexico for this program. The cash balance has been decreasing starting in FY15 due to this decline. Management continues to monitor the fund balance for this program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

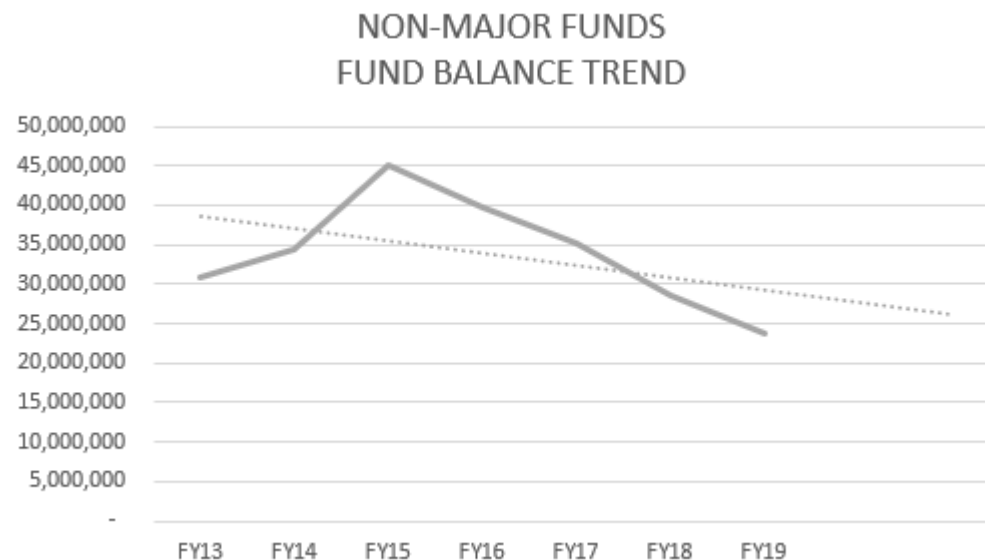
	FY13	FY14	FY15	FY16	FY17	FY18	(Unaudited) FY19
Beginning Balance	\$ 9,134,808	12,808,286	14,381,447	11,531,926	11,325,724	10,190,538	9,775,781
Increases	7,032,772	6,972,765	10,364,059	9,472,031	8,713,887	8,843,982	8,841,781
Decreases	(3,359,294)	(5,399,604)	(13,213,580)	(9,678,233)	(9,849,073)	(9,258,739)	(10,230,981)
	3,673,478	1,573,161	(2,849,521)	(206,202)	(1,135,186)	(414,757)	(1,389,200)
Ending Balance	\$ 12,808,286	14,381,447	11,531,926	11,325,724	10,190,538	9,775,781	8,386,581
Percent Change	-	12.28%	-19.81%	-1.79%	-10.02%	-4.07%	-14.21%



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

Aggregate Non-Major Funds 7-year Fund Balance Trend

	FY13	FY14	FY15	FY16	FY17	FY18	(Unaudited) FY19
Beginning Balance	\$ 39,444,485	30,903,264	34,336,018	45,006,540	39,853,838	35,148,302	28,565,361
Increases	39,170,568	38,289,977	67,711,197	35,022,138	44,826,211	23,520,887	28,193,607
Decreases	(47,711,789)	(34,857,223)	(57,040,675)	(40,174,840)	(49,531,747)	(30,103,828)	(33,024,636)
	(8,541,221)	3,432,754	10,670,522	(5,152,702)	(4,705,536)	(6,582,941)	(4,831,029)
Ending Balance	\$ 30,903,264	34,336,018	45,006,540	39,853,838	35,148,302	28,565,361	23,734,332
Percent Change	-	11.11%	31.08%	-11.45%	-11.81%	-18.73%	-16.91%

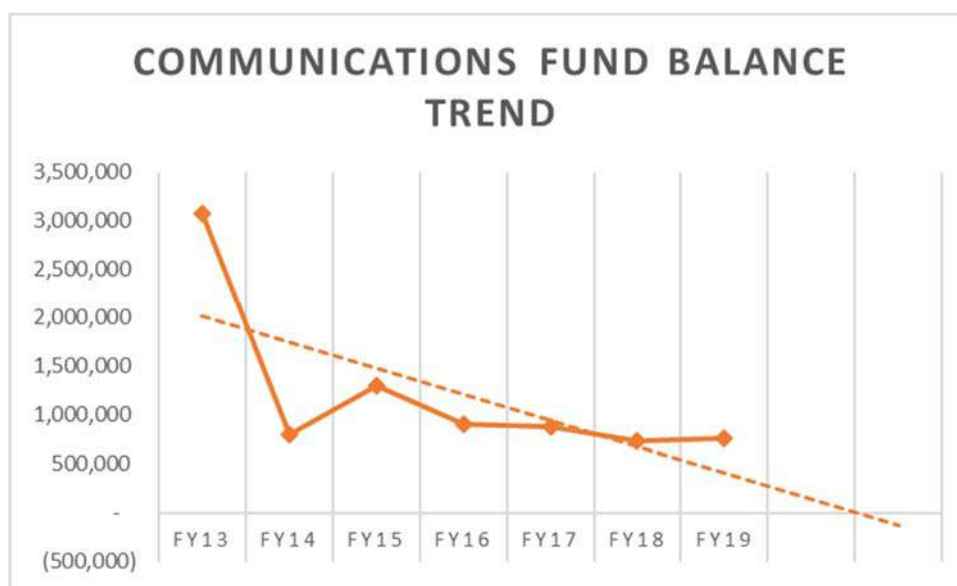


The County's non-major funds are comprised of the special revenue funds, capital projects funds and a debt service fund. These funds were established for their specific purposes and, as a result, monies are expended in the course of business each fiscal year. Some funds generate revenues while others receive one time revenue streams. A downward trend of the County's non-major funds indicates that there is more spending in the funds that are not revenue generating funds (i.e. they are spending down their received cash balance). In 2019 the County's Gross Receipts Tax Revenue Bond 2015 changed from a major fund to a non-major fund and was consolidated into the above data. The graph above depicts a large influx of \$18.9 million in fund balance for 2015 as a result of issuance of these bonds. The County continues to spend down these monies received. Further analysis of the County's non-major funds can be found throughout this budget document. The County anticipates the fund balance of its non major funds to smooth out once these one time revenue streams are fully spent.

Component Units 7-year Fund Balance Trend

San Juan Communications Authority

	FY13	FY14	FY15	FY16	FY17	FY18	(Unaudited) FY19
Beginning Balance	\$ 7,291,279	3,068,974	799,958	1,302,094	906,019	876,905	736,062
Increases	106,917	2,044,587	6,822,602	3,933,022	4,003,002	4,146,492	3,991,024
Decreases	(4,329,222)	(4,313,603)	(6,320,466)	(4,329,097)	(4,032,116)	(4,287,335)	(3,969,163)
	(4,222,305)	(2,269,016)	502,136	(396,075)	(29,114)	(140,843)	21,861
Ending Balance	\$ 3,068,974	799,958	1,302,094	906,019	876,905	736,062	757,923
Percent Change	-	-73.93%	62.77%	-30.42%	-3.21%	-16.06%	2.97%

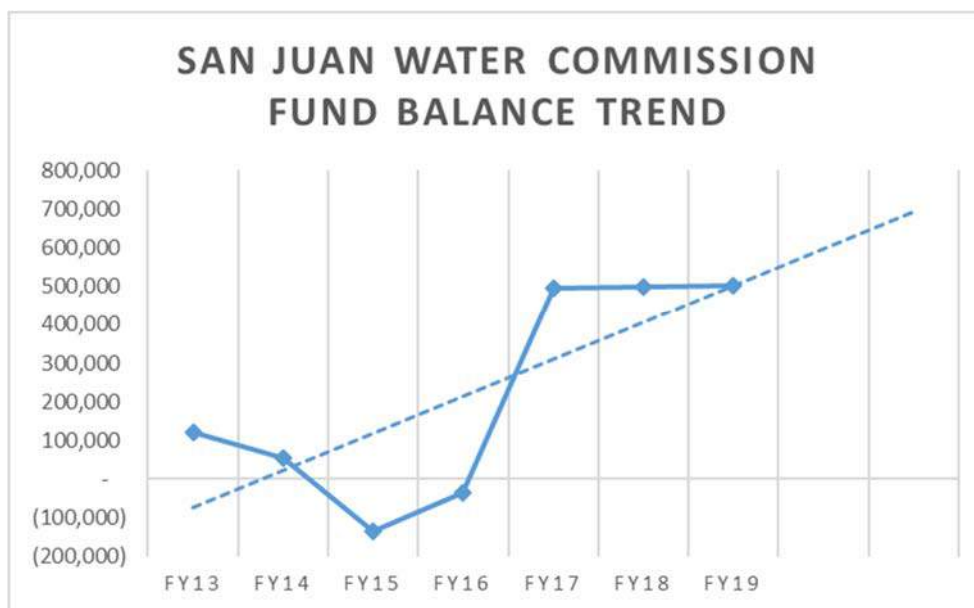


While the trend line is showing a consistent decline into negative fund balance, it is worth noting that there was a change in operations during fiscal years 2013 and 2014. Prior to those fiscal years, the Communications Authority and Ambulance funds carried the cash generated from the GRT Communications/EMS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

	FY13	FY14	FY15	FY16	FY17	FY18	FY19
Beginning Balance	\$ 177,052	120,426	53,279	(134,745)	(35,295)	497,080	499,526
Increases	1,264,218	1,481,361	1,598,276	1,970,274	1,573,988	1,036,451	1,104,916
Decreases	(1,320,844)	(1,548,508)	(1,786,300)	(1,870,824)	(1,041,613)	(1,034,005)	(1,100,807)
	(56,626)	(67,147)	(188,024)	99,450	532,375	2,446	4,109
Ending Balance	\$ 120,426	53,279	(134,745)	(35,295)	497,080	499,526	503,635
Percent Change	-	-55.76%	-352.90%	-73.81%	-1508.36%	0.49%	0.82%



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

REVENUES



Photo by Stephen Valverde



REVENUE SUMMARY

San Juan County’s primary source of revenue is generated from gross receipts tax (GRT), property tax, and intergovernmental grants. This equates to approximately 81% of the FY20 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%)

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



outlook of the increments available to be imposed by the County. The intent of the Bill was to de-earmark certain increments and combine within a County-Wide local option. As the County has an Ordinance in effect for each increment imposed it budgeted based its existing designations. The County will work with the State to determine the extent of change in financial reporting of the available increments and how the County will receive the enacted funds.

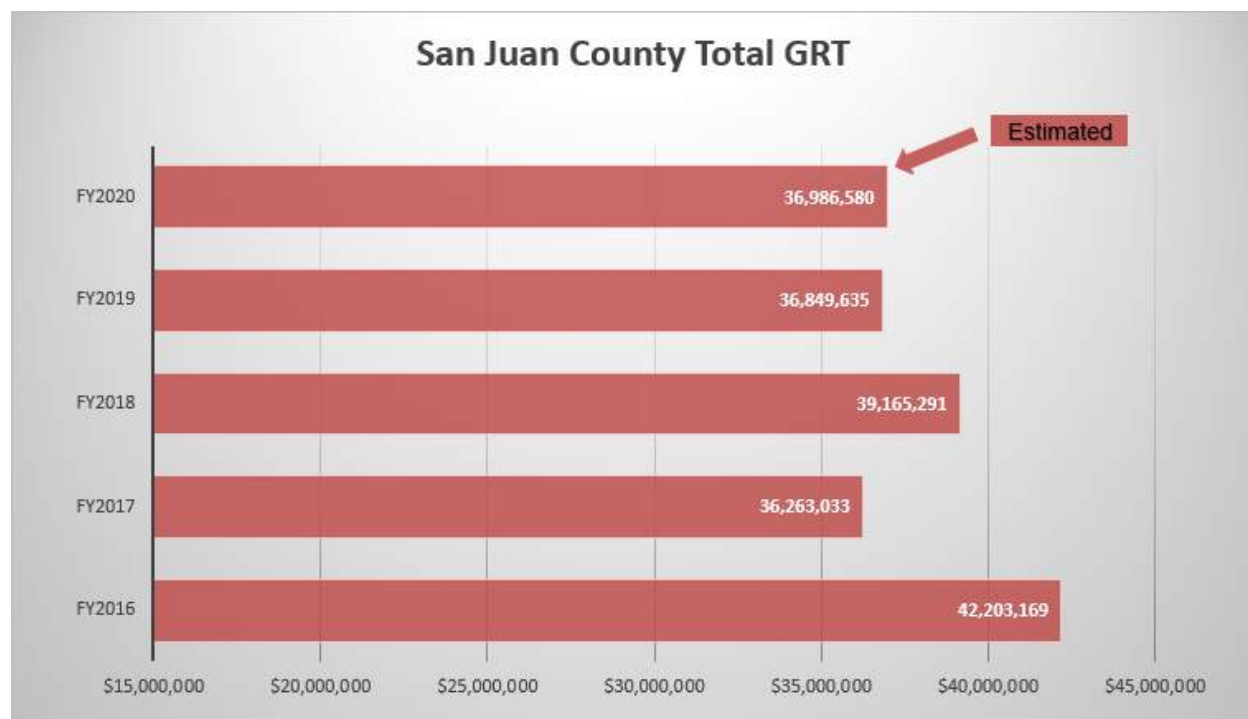
Trend analysis, along with legislative changes and current economic conditions are normally used to project Gross Receipts Tax revenue. The following chart shows the County’s total GRT by taxing authority compared to the imposed rate as of July 1, 2019.

San Juan County GRT Imposed vs. Authorized As of July 1, 2019					
Gross Receipts Tax	Total Taxing Authority	Percentage Imposed	Unused Authority	FY20 Budgeted Revenue	Potential Additional Revenue
County GRT	0.4375%	0.4375%	0.0000%	14,449,624	-
House Bill 479	0.0625%	0.0000%	0.0625%	-	1,884,875
County Emerg. Comm/EMS/Beh Health	0.2500%	0.1875%	0.0625%	5,947,931	1,982,644
County Correctional Facility	0.1250%	0.1250%	0.0000%	3,970,048	-
County Environmental (unincorporated)	0.1250%	0.1250%	0.0000%	1,093,580	-
County Fire (unincorporated)	0.2500%	0.2500%	0.0000%	2,174,539	-
County Infrastructure (unincorporated)	0.1250%	0.0000%	0.1250%	-	1,093,580
County Capital Outlay	0.2500%	0.0000%	0.2500%	-	7,940,096
County Health Care GRT	0.0625%	0.0625%	0.0000%	1,884,875	-
County Hold Harmless GRT	0.3750%	0.2500%	0.1250%	7,265,983	3,970,048
Total Local Option GRT	2.0625%	1.4375%	0.6250%	36,786,580	16,871,243
State Equalization Distribution				200,000	
GRT Total				36,986,580	
State of New Mexico		5.1250%			
Total Implemented Rate		6.5625%			
County Water and Sanitation	0.2500%	0.2500%	0.0000%	<i>Passthrough</i>	<i>Passthrough</i>

Gross Receipts Taxes Imposed San Juan County & Municipalities As of July 1, 2019							
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%
County Health Care	0.0625%	0.0625%	0.0625%	0.0625%	0.0625%	0.0625%	0.0625%
County Correctional Facility	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	1.5000%	1.5000%	1.5000%	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			0.3750%				
Total Imposed GRT Rate	8.2500%	8.1875%	8.2500%	6.6250%	6.8125%	6.8750%	6.5625%
Breakdown of GRT Rate							
State	5.1250%	5.1250%	5.1250%	5.1250%	5.1250%	5.1250%	5.1250%
County	1.0625%	1.0625%	1.0625%	1.0625%	1.4375%	1.0625%	1.4375%
Water/Sanitation Districts					0.2500%	0.2500%	
City	2.0625%	2.0000%	2.0625%	0.4375%		0.4375%	
Total Imposed GRT Rate	8.2500%	8.1875%	8.2500%	6.6250%	6.8125%	6.8750%	6.5625%

San Juan County's gross receipts tax collections have experienced volatility over the course of the past 4 years. Significant declines in taxable construction revenues have been a key factor in

the reductions experienced with FY2018 having been an outlier due to increased activity. The County has budgeted a relatively flat collection over the prior fiscal year as it is anticipated collections would remain within the \$36 million range.



Property Tax Revenue - Property Tax, an estimated 23.5% of the FY20 budgeted revenue, is levied and collected by San Juan County. Of the 11.85 mills authorized by the State of New Mexico, the County has only implemented 8.5 mills. The yield control formula required by the State, currently caps the 2019 tax year residential rate at 6.936 mills. At present, 0.5 mills 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.



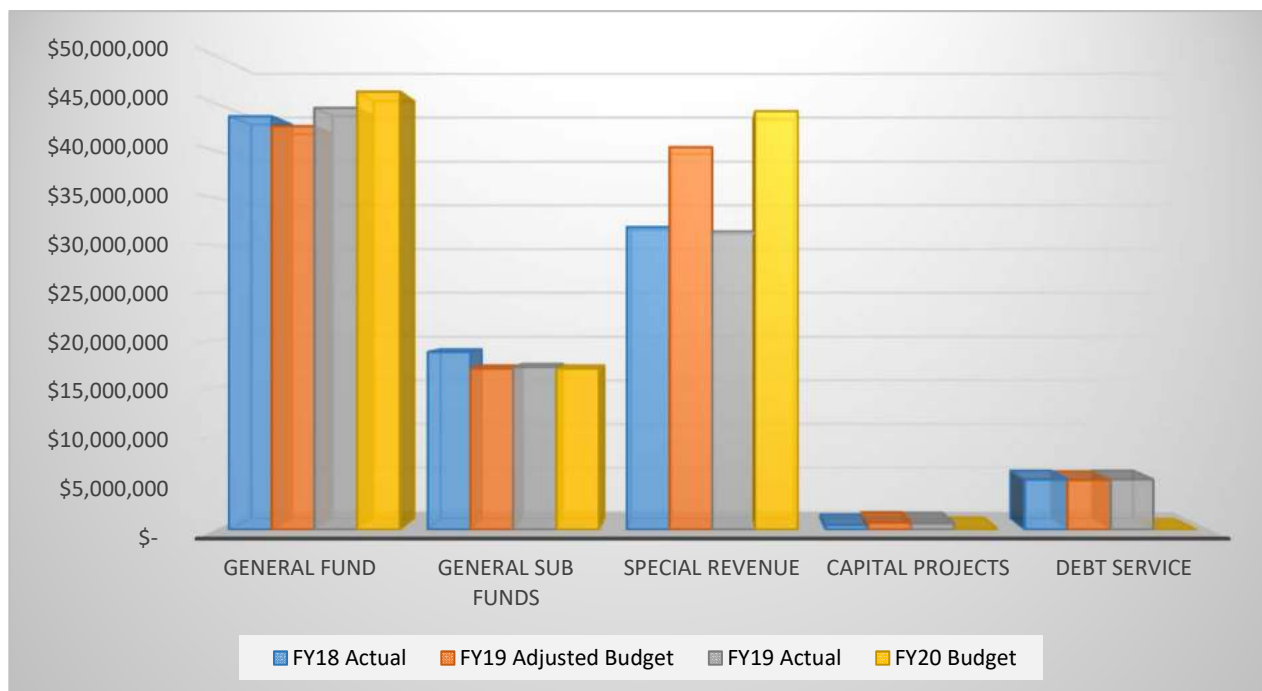
The Oil and Gas Production and Equipment Ad Valorem Tax accounts for approximately 4.4% of San Juan County’s FY20 budgeted property tax revenue. The Oil and Gas Equipment Ad Valorem Tax is levied on the assessed value of the oil and gas equipment at each production unit in lieu of property tax on that 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 6.936 mils for Tax Year 2019
 - 2019 Residential Assessed value: \$1,490,923,993
 - Assessed value increase of 0.60% from Tax Year 2018
- Non-residential Mil Rate is 8.5 mils for Tax Year 2019
 - 2019 Non-residential Assessed value: \$1,686,632,655
 - Assessed value increase of 6.25% from Tax Year 2018
- Oil & Gas Production and Equipment Mil Rate is 8.5 mils for Tax Year 2019
 - 2019 Oil/Gas Production & Equipment Assessed value: \$636,541,442
 - Assessed value increase of 12.60% from Tax Year 2018
- In a Joint Powers Agreement forming the San Juan Water Commission, San Juan County pledged up to 3 mils to fund the San Juan Water Commission via Water Reserve Fund.
 - Currently imposed 0.5 mils to fund the Water Reserve Fund

Intergovernmental Grants Revenue - Intergovernmental revenue accounts for 22.6% of the FY20 budget and consists of Federal, State and local Grant funding. San Juan County projects/programs would not exist without funding from various Federal and State agencies. Of the budgeted \$24,327,646 intergovernmental revenue, \$8,689,082 will supplement public safety, corrections and housing services. The County anticipates receiving an additional \$2,305,967 from the US Department of Interior for payment in lieu of property tax. Such revenues are utilized for planned operations and capital needs. Of the remaining \$13,332,597 intergovernmental revenues, 85% is anticipated to be received by the State of New Mexico in the form of capital or special appropriations for capital improvement of the County's infrastructure and buildings. The remaining will be utilized for variance federal and local grants that are routine to County operations.

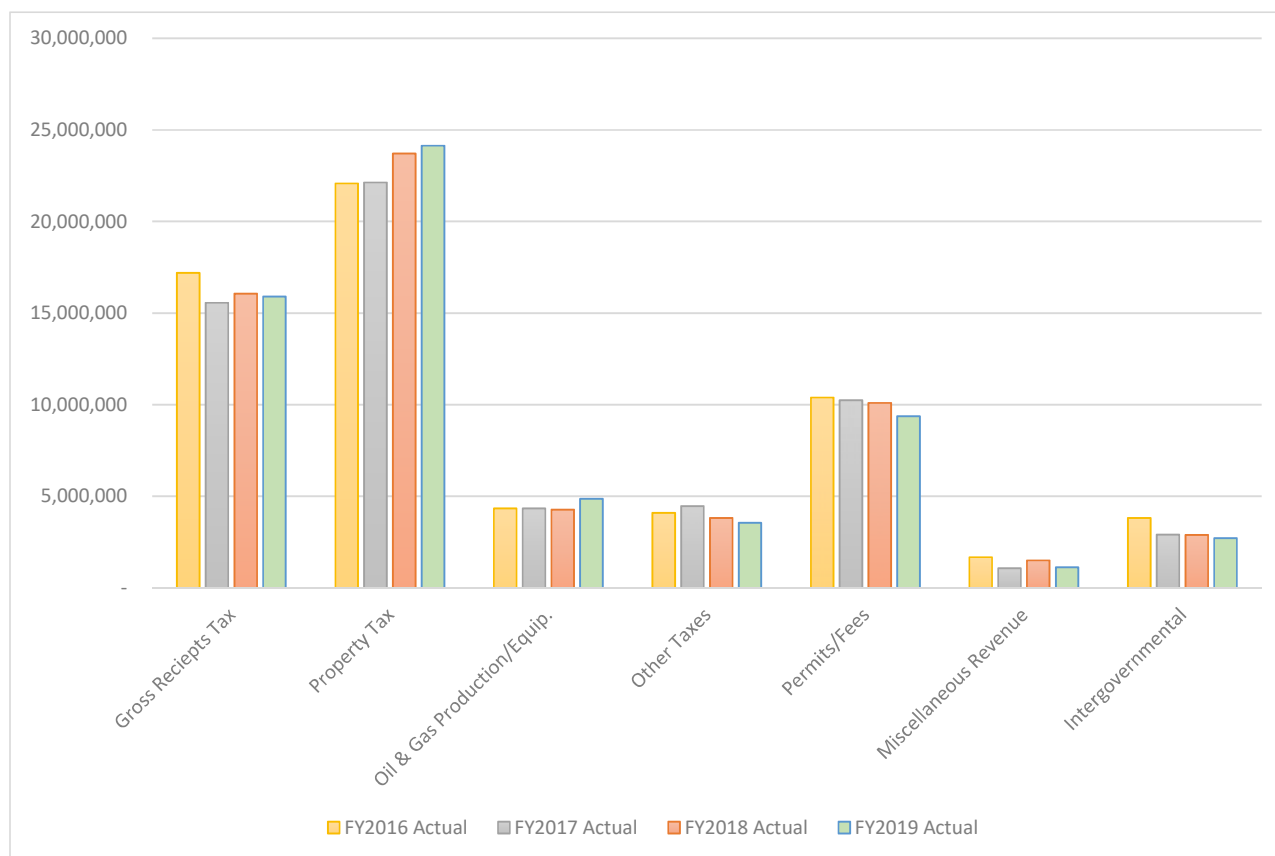
San Juan County FY2020 Budget Revenue by Fund Type



Fund Type	FY18 Actual	FY19		FY20 Budget
		Adjusted Budget	FY19 Actual	
General Fund	\$ 43,589,727	42,549,424	44,509,804	46,188,812
General Sub Funds	18,772,593	17,000,721	17,175,492	17,003,762
Special Revenue	31,954,317	40,346,475	31,499,989	44,156,840
Capital Projects	482,470	739,145	684,939	142,378
Debt Service	5,294,848	5,242,528	5,315,723	- *
Total	\$ 100,093,955	105,878,293	99,185,947	107,491,792

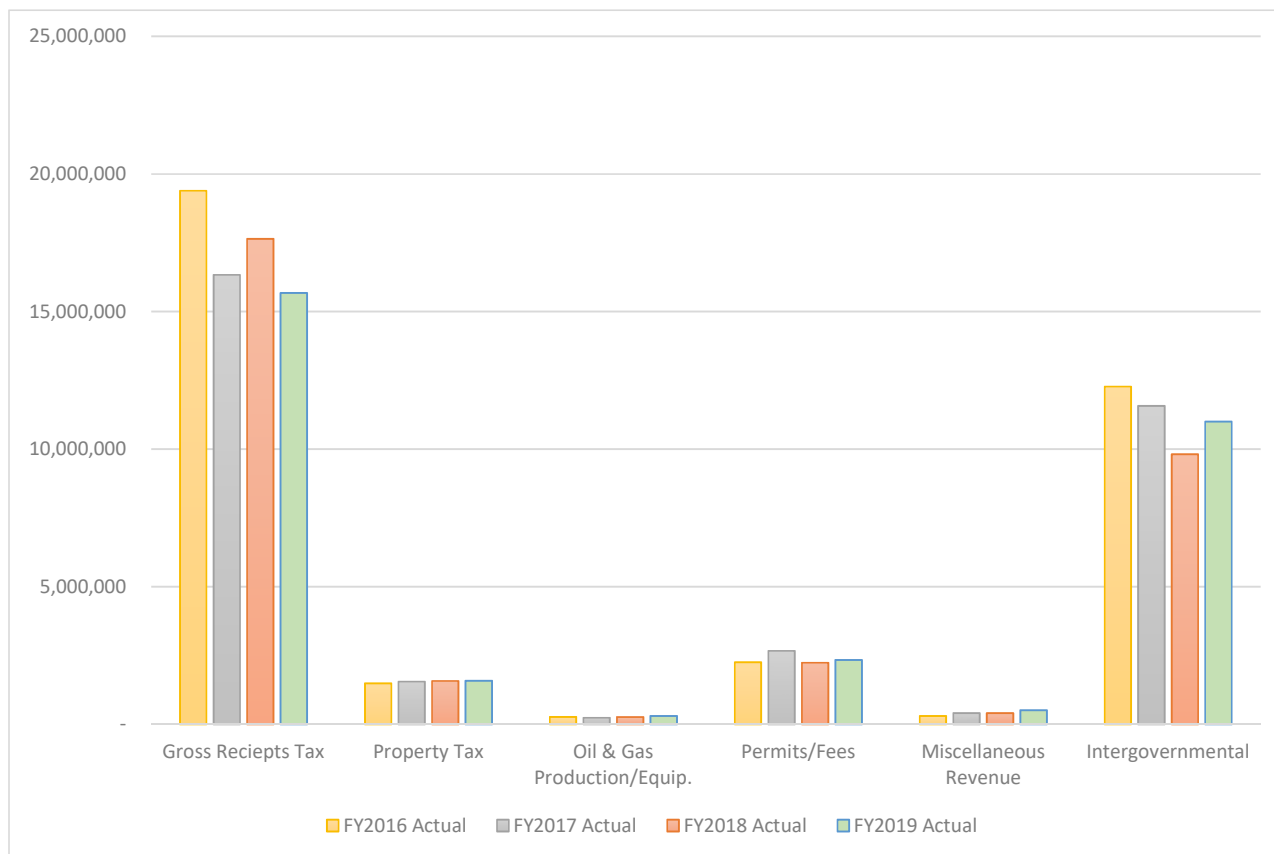
*Effective July 1, 2019 the County changed its practice of recording debt service pledged revenues as a revenue to a transfer. The conclusion reached was the result of the debt service fund not having the taxing authority to receive those increments; however, was established to house the pledged monies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

REVENUE BY CATEGORY - 4 YEAR HISTORICAL TREND GENERAL FUND REVENUES



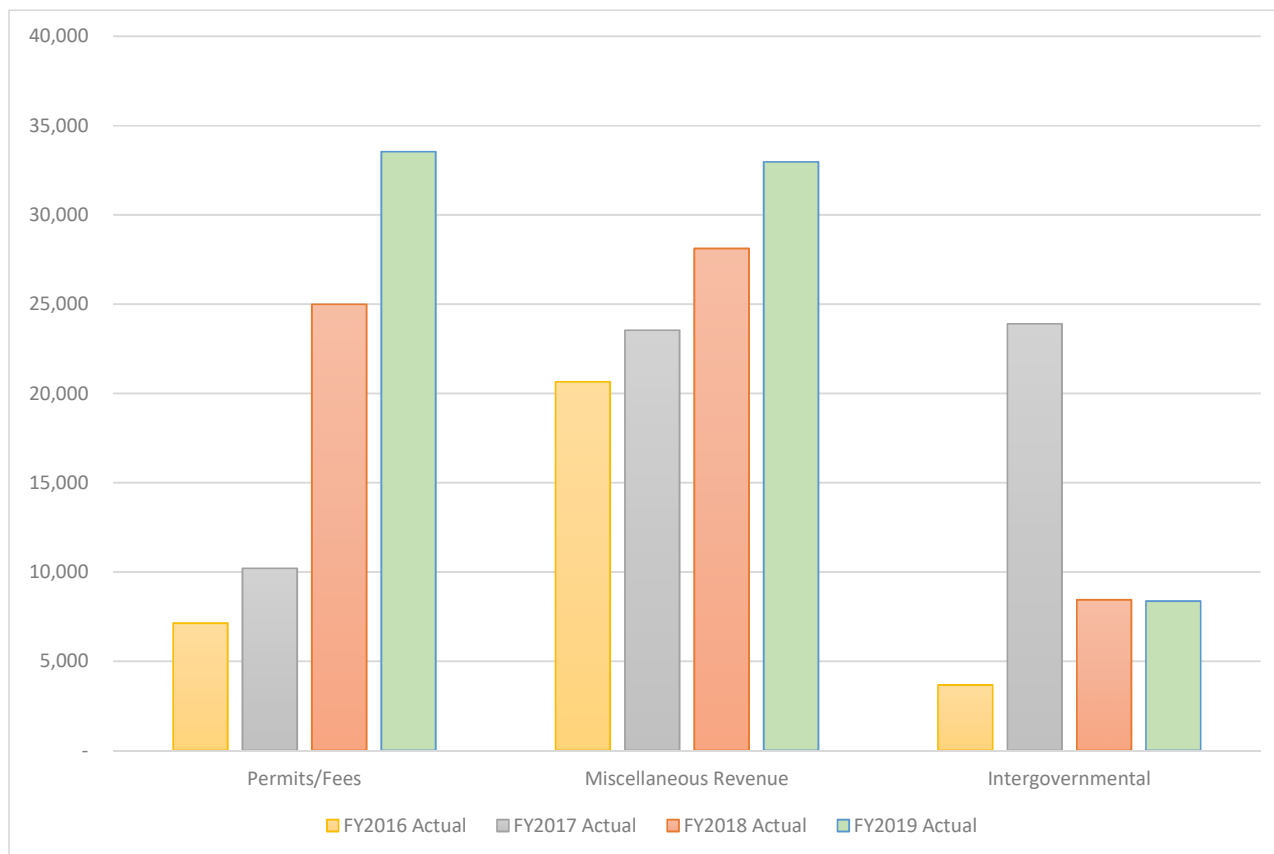
Revenue Category		FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual
Gross Receipts Tax	\$	17,194,232	15,567,664	16,061,777	15,907,955
Property Tax		22,081,880	22,135,606	23,711,654	24,141,961
Oil & Gas Production/Equip.		4,338,400	4,338,400	4,273,608	4,870,698
Other Taxes		4,094,186	4,468,107	3,819,701	3,551,333
Permits/Fees		10,397,326	10,243,841	10,098,707	9,376,938
Miscellaneous Revenue		1,676,933	1,073,326	1,506,488	1,123,119
Intergovernmental		3,820,929	2,905,084	2,890,385	2,713,292
	\$	<u>63,603,886</u>	<u>60,732,028</u>	<u>62,362,320</u>	<u>61,685,296</u>

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



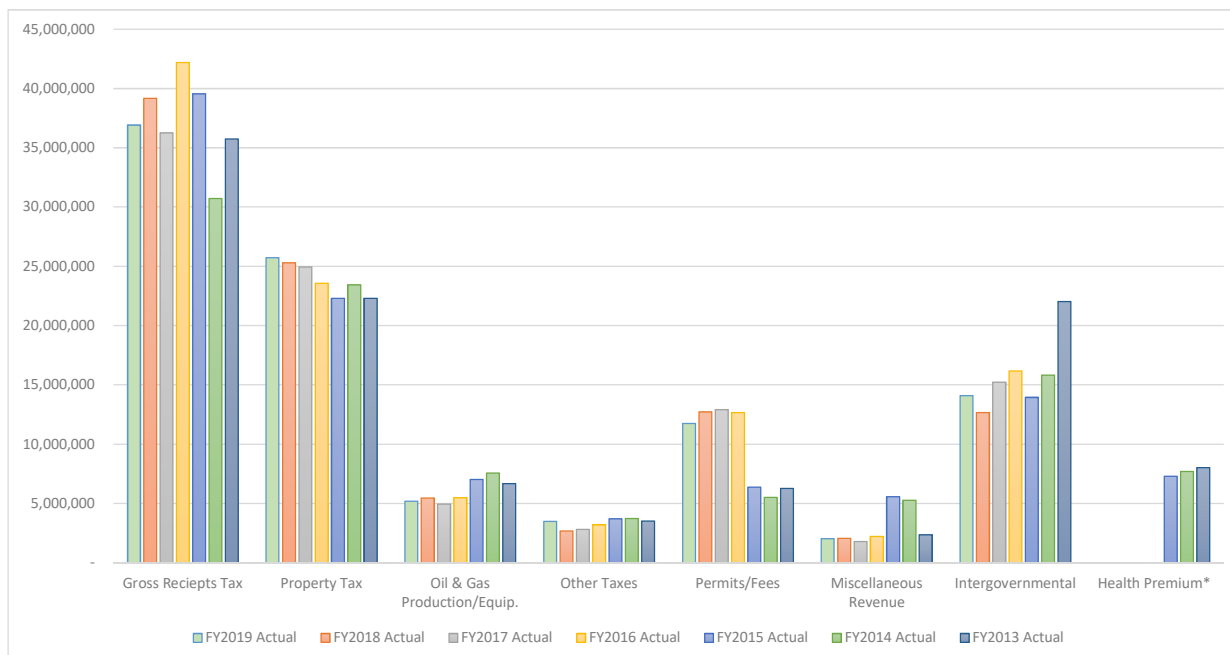
Revenue Category		FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual
Gross Receipts Tax	\$	19,388,520	16,335,068	17,641,706	15,670,300
Property Tax		1,493,485	1,554,206	1,576,961	1,586,214
Oil & Gas Production/Equip.		271,150	241,689	267,214	308,917
Permits/Fees		2,258,246	2,673,306	2,242,422	2,338,392
Miscellaneous Revenue		305,947	412,401	409,511	519,887
Intergovernmental		12,273,355	11,575,051	9,815,000	11,001,415
	\$	<u>35,990,703</u>	<u>32,791,721</u>	<u>31,952,814</u>	<u>31,425,125</u>

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



Revenue Category	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual
Permits/Fees	7,132	10,201	24,993	33,535
Miscellaneous Revenue	20,650	23,539	28,122	32,964
Intergovernmental	3,667	23,899	8,435	8,365
	\$ 31,449	57,639	61,550	74,864

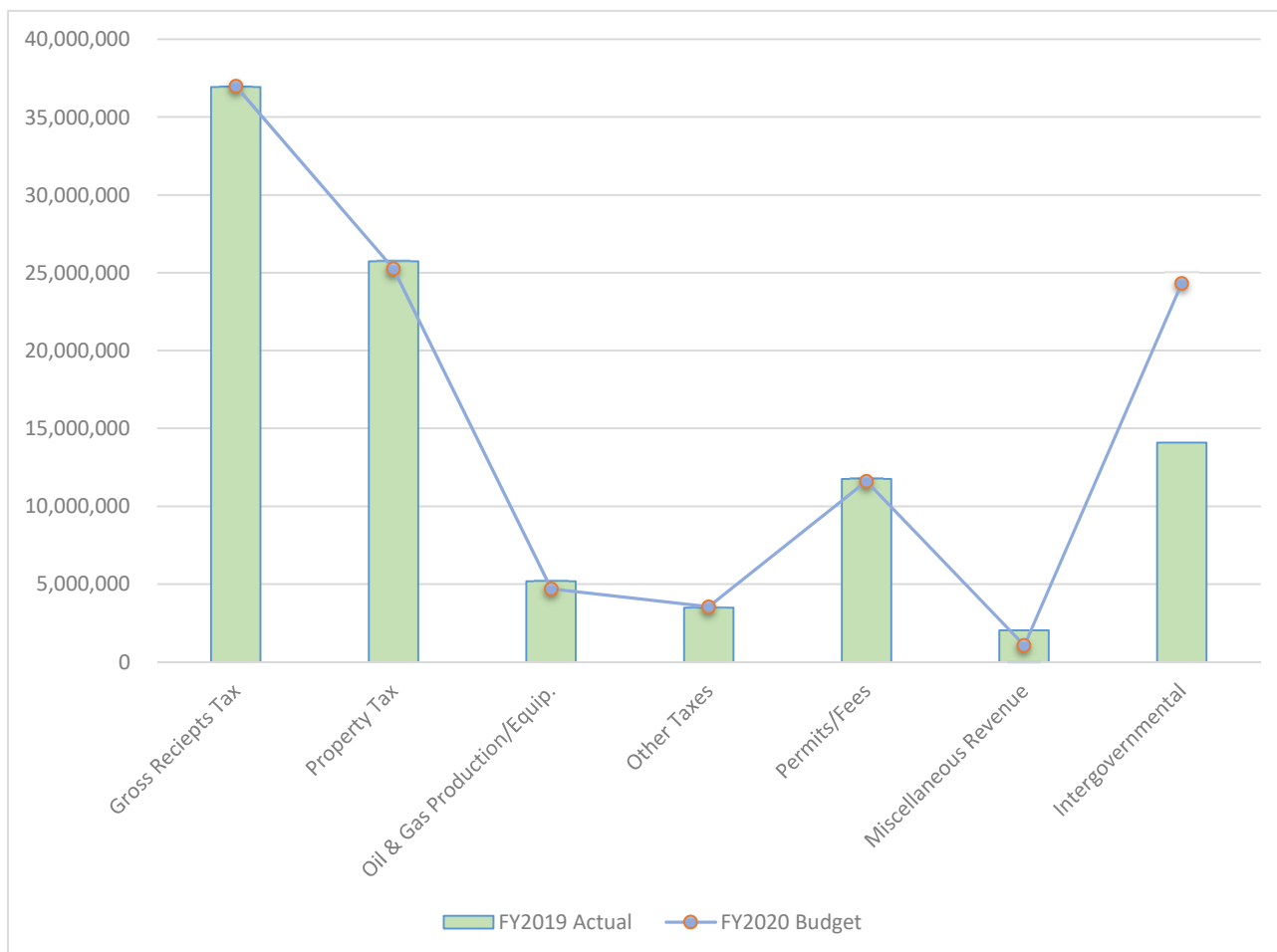
REVENUE BY CATEGORY - 7 YEAR HISTORICAL TREND
TOTAL REVENUES



Revenue Category	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual
Gross Receipts Tax	\$ 35,755,429	30,721,522	39,549,606	42,203,162	36,263,034	39,165,291	36,922,451
Property Tax	22,300,857	23,428,895	22,303,545	23,575,365	24,944,481	25,291,459	25,728,175
Oil & Gas Production/Equip.	6,689,966	7,575,606	7,039,302	5,487,032	4,963,667	5,479,345	5,179,615
Other Taxes	3,535,133	3,745,904	3,703,506	3,216,704	2,829,860	2,684,998	3,478,519
Permits/Fees	6,286,014	5,513,273	6,391,195	12,662,704	12,927,348	12,732,623	11,748,865
Miscellaneous Revenue	2,353,385	5,275,252	5,570,670	2,228,940	1,808,871	2,060,028	2,035,283
Intergovernmental	22,047,833	15,837,305	13,955,261	16,188,294	15,246,391	12,680,211	14,093,039
Health Premium*	8,041,163	7,707,990	7,299,038	-	-	-	-
	\$ 107,009,780	99,805,747	105,812,123	105,562,201	98,983,652	100,093,955	99,185,947

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

FY2020 BUDGET vs FY2019 ACTUALS TOTAL REVENUES



Revenue Category	FY2019 Actual	FY2020 Budget	Percent Change
Gross Receipts Tax	\$ 36,922,451	36,986,580	0.17%
Property Tax	25,728,175	25,266,269	(1.80%)
Oil & Gas Production/Equip.	5,179,615	4,685,695	(9.54%)
Other Taxes	3,478,519	3,545,000	1.91%
Permits/Fees	11,748,865	11,618,497	(1.11%)
Miscellaneous Revenue	2,035,283	1,062,105	(47.82%)
Intergovernmental	14,093,039	24,327,646	72.62%
	\$ 99,185,947	107,491,792	8.37%

COMPREHENSIVE FINANCIAL PLAN

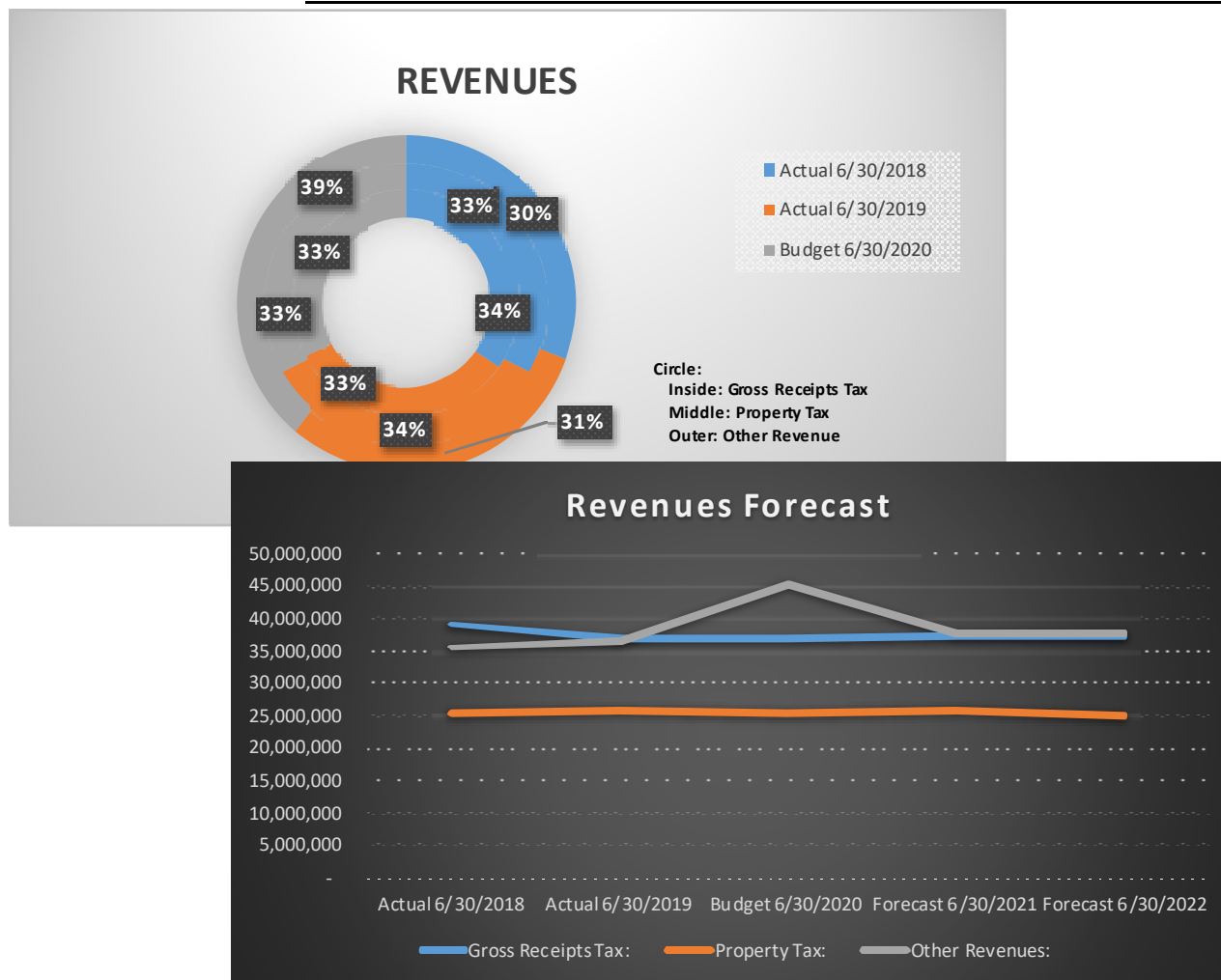


Photo by Stephen Valverde



FORECASTING THE COUNTY'S FINANCES: REVENUES

Revenue Source	Actual 6/30/2018	Actual 6/30/2019	Budget 6/30/2020	Forecast 6/30/2021	Forecast 6/30/2022
Gross Receipts Tax: \$	39,165,291	36,922,451	36,986,580	37,171,513	37,211,982
Property Tax:	25,291,459	25,728,175	25,266,269	25,858,608	25,056,784
Other Revenues:	35,637,205	36,535,321	45,238,943	37,647,448	37,855,953
\$	100,093,955	99,185,947	107,491,792	100,677,569	100,124,719

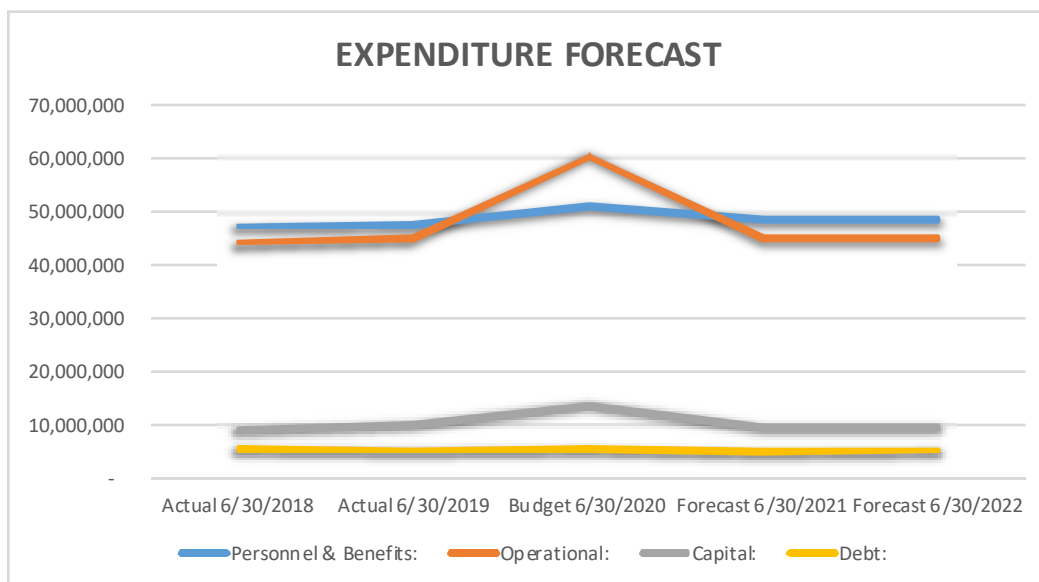


Assumptions

The County continues to take a conservative approach in estimating revenues in the effort to minimize the impact on County operations should the economy not perform to the extent needed to provide services to the County's citizens. County gross receipts tax collections have been volatile as a result of fluctuation of the construction and extractive industries. The County anticipates there to be additional collections in gross receipts due to anticipated increase in construction for projects planned; however, due to the extent of volatility experienced, the measure of increase was conservative. Property tax revenues are estimated to continue to rise through the course of FY21; however, budgeted revenues are anticipated to decline as a result of the proposed PNM generating station and San Juan Coal Mine shutdown in 2022. Loss in revenue was budgeted at 60% of the total loss due to current legislation requiring replacement power be located within San Juan County. Finally, while other revenues budgeted for FY20 are significantly higher due to receipt of several federal and state grants, our forecasted budget considers only those awards known to be recurring in funding.

FORECASTING THE COUNTY'S FINANCES: EXPENDITURES

Expenditure Source	Actual 6/30/2018	Actual 6/30/2019	Budget 6/30/2020	Forecast 6/30/2021	Forecast 6/30/2022
Personnel & Benefits: \$	47,341,654	47,683,701	51,138,682	48,392,948	48,751,055
Operational:	44,232,321	45,009,009	60,460,706	45,066,872	45,217,095
Capital:	9,038,894	9,982,746	13,549,148	9,320,604	9,447,415
Debt:	5,265,317	5,271,741	5,265,572	5,248,260	5,247,322
\$	<u>105,878,186</u>	<u>107,947,197</u>	<u>130,414,108</u>	<u>108,028,683</u>	<u>108,662,886</u>



Assumptions

The expenditures forecasted include anticipation of a 1% STEP increase for the 2021 and 2022 fiscal years. The expenditures factor the average actual accumulated payroll and benefit related costs less expected salary savings for vacant positions throughout the fiscal year. Operational costs are anticipated to be somewhat consistent for the next two fiscal years with anticipated increase in the cost of services provided to the County and anticipated grant funded expenditures awarded to the County. During the FY20 budget cycle, the County underwent a review of department and elected office budgeting practices to budget closer to historical actuals plus a CPI factor adjustment. The County will continue this practice in budgeting for future fiscal years. Capital projects budget anticipated costs related to ensuring that the County has the capital equipment necessary for public safety and to maintain operations each fiscal year. It additionally includes the costs related to the preservation of County roads. The anticipated capital expenditures factor in the utilization of all related bond funding that was received in 2015. Debt service expenditures are anticipated to meet the principal and interest obligations on the current revenue bonds and other related loans payable. Excess expenditures over revenues are, by design, the result of spending down specially designated cash balances.

FORECASTING THE COUNTY'S FINANCES: FUND BALANCE

The County's fund balance is generated (increases) through excess revenues over expenditures whereas the County's fund balance is utilized (decreases) through excess expenditures over revenues. The presented actual balances, current fiscal year budget and forecasted budget for fiscal years 2021 and 2022 present expenditures in excess of revenues. This is a result of certain special revenue and capital projects funds in which there was one time revenues received in prior years and expended in subsequent years. As a result, the beginning cash balances is planned to be spent down in accordance with the purpose of the fund. The related fund balance for each fund would also show a decline. See the revenue and expenditure forecasting for specific information on significant differences from forecasted numbers to budget/actuals.

ANNUAL BUDGET & HISTORICAL DATA



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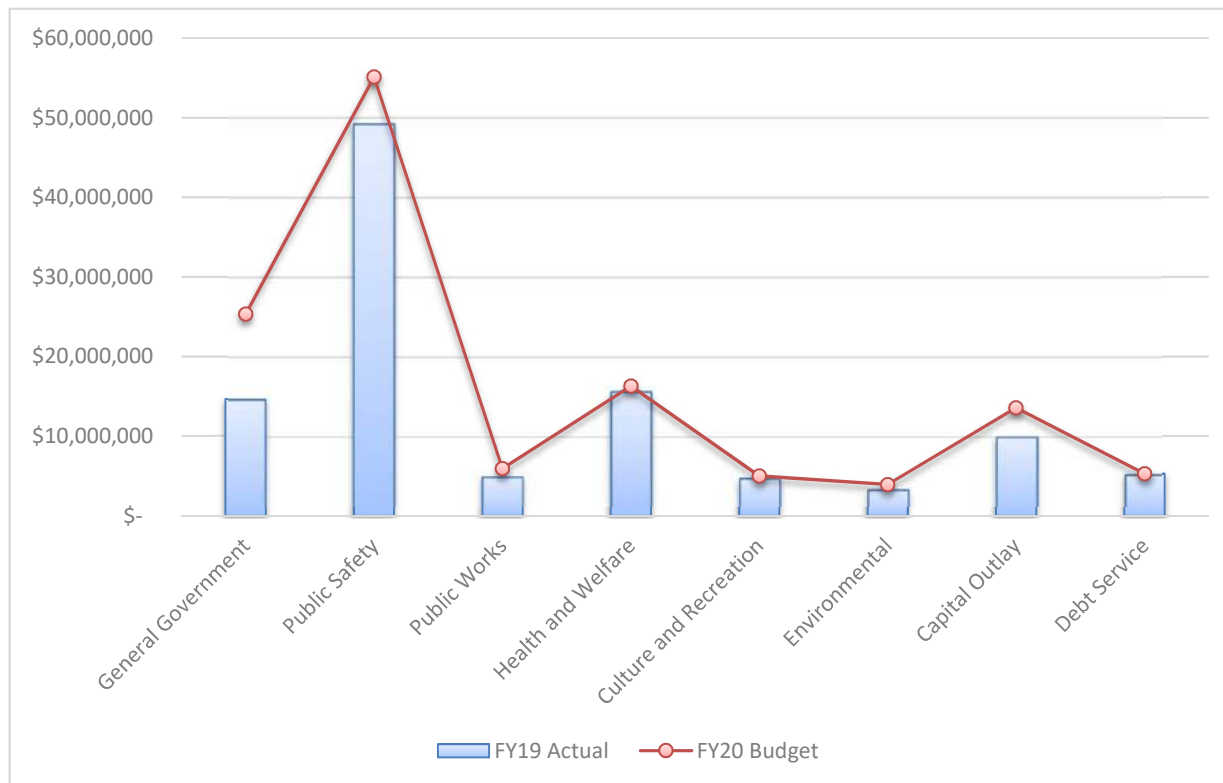


SAN JUAN COUNTY BUDGETED EXPENDITURES BY FUNCTION

FUND TYPE	GENERAL GOVERNMENT	PUBLIC SAFETY	PUBLIC WORKS	HEALTH AND WELFARE	CULTURE AND RECREATION	ENVIRONMENTAL	CAPITAL OUTLAY	DEBT SERVICE	TOTAL BY FUND
GENERAL FUND	\$ 8,449,712	17,159,431	-	486,224	3,877,060	-	-	-	29,972,427
GENERAL FUND - SUB FUNDS	4,242,464	-	6,086,207	14,422,018	-	-	-	-	24,750,689
TOTAL GENERAL FUND	12,692,176	17,159,431	6,086,207	14,908,242	3,877,060	-	-	-	54,723,116
SPECIAL REVENUE FUNDS	12,655,138	39,590,585	-	1,388,918	1,246,383	5,008,884	-	-	59,889,908
CAPITAL PROJECTS FUNDS	-	-	-	-	-	-	10,535,512	-	10,535,512
DEBT SERVICE FUND	-	-	-	-	-	-	-	5,265,572	5,265,572
TOTAL BY FUNCTION	\$ 25,347,314	56,750,016	6,086,207	16,297,160	5,123,443	5,008,884	10,535,512	5,265,572	130,414,108



FY2020 BUDGET vs FY2019 ACTUALS EXPENDITURES BY FUNCTION



Expenditure Category	FY2019 Actual	FY2020 Budget	Percent Change
General Government	\$ 14,667,516	25,347,314	72.81%
Public Safety	49,193,350	55,112,131	12.03%
Public Works	5,017,625	5,936,207	18.31%
Health and Welfare	15,634,939	16,297,160	4.24%
Culture and Recreation	4,808,341	4,978,943	3.55%
Environmental	3,370,939	3,927,633	16.51%
Capital Outlay	9,982,746	13,549,148	35.73%
Debt Service	5,271,741	5,265,572	-0.12%
	\$ 107,947,197	130,414,108	20.81%

FY2020 BUDGET vs FY2019 ACTUALS EXPENDITURES BY CATEGORY



Expenditure Category	FY2019 Actual	FY2020 Budget	Percent Change
Wages/Benefits	\$ 47,683,701	51,138,682	7.25%
Other Operating	45,009,009	60,460,706	34.33%
Capital	9,982,746	13,549,148	35.73%
Debt Service	5,271,741	5,265,572	-0.12%
	<u>\$ 107,947,197</u>	<u>130,414,108</u>	<u>20.81%</u>

EXPENDITURE BY FUND TYPE

EXPENDITURE TYPE	GENERAL FUND				Budget/Actual % Change
	FY2018 Actual	FY2019 Adjusted Budget	FY2019 Actual	FY2020 Budget	
Wages	16,968,432	17,424,048	16,961,321	16,998,417	0.22%
Benefits	5,824,856	6,230,478	5,947,679	6,314,384	6.17%
Professional Services	696,859	1,091,096	992,665	670,736	(32.43%)
Other Operating	4,885,013	6,147,134	5,427,723	5,988,890	10.34%
TOTAL	\$ 28,375,160	30,892,756	29,329,388	29,972,427	2.19%

EXPENDITURE TYPE	GENERAL FUND - SUB FUNDS				Budget/Actual % Change
	FY2018 Actual	FY2019 Adjusted Budget	FY2019 Actual	FY2020 Budget	
Wages	3,256,674	3,529,421	3,290,582	3,626,930	10.22%
Benefits	1,242,486	1,333,543	1,234,851	1,404,695	13.75%
Professional Services	744,494	868,081	816,368	864,023	5.84%
Other Operating	18,383,831	19,525,633	17,443,725	18,705,041	7.23%
Capital	303,982	205,314	161,951	150,000	(7.38%)
TOTAL	\$ 23,931,467	25,461,992	22,947,477	24,750,689	7.86%

EXPENDITURE TYPE	SPECIAL REVENUE				Budget/Actual % Change
	FY2018 Actual	FY2019 Adjusted Budget	FY2019 Actual	FY2020 Budget	
Wages	15,063,225	15,767,051	15,303,972	16,939,790	10.69%
Benefits	4,959,499	5,378,852	4,944,151	5,854,466	18.41%
Professional Services	9,654,981	10,089,077	9,060,294	10,507,925	15.98%
Other Operating	9,353,505	22,716,411	11,269,379	23,724,091	110.52%
Capital	1,869,274	4,193,485	2,156,551	2,863,636	32.79%
TOTAL	\$ 40,900,484	58,144,876	42,734,347	59,889,908	40.14%

EXPENDITURE TYPE	CAPITAL PROJECTS FUNDS				Budget/Actual % Change
	FY2018 Actual	FY2019 Adjusted Budget	FY2019 Actual	FY2020 Budget	
Wages	26,481	2,153	1,145	-	(100.00%)
Professional Services	513,639	937,069	562,509	477,223	(15.16%)
Other Operating	-	-	-	-	0.00%
Capital	6,865,638	14,451,077	7,100,590	10,058,289	41.65%
TOTAL	\$ 7,405,758	15,390,299	7,664,244	10,535,512	37.46%

(Continued)

DEBT SERVICE					
EXPENDITURE TYPE	FY2018 Actual	FY2019 Adjusted Budget	FY2019 Actual	FY2020 Budget	Budget/Actual % Change
Principal	5,265,317	5,271,741	5,271,741	5,265,572	(0.12%)
TOTAL	\$ 5,265,317	5,271,741	5,271,741	5,265,572	(0.12%)

ALL FUNDS					
EXPENDITURE TYPE	FY2018 Actual	FY2019 Adjusted Budget	FY2019 Actual	FY2020 Budget	Budget/Actual % Change
Wages	35,314,812	36,722,673	35,557,020	37,565,137	5.65%
Benefits	12,026,841	12,942,873	12,126,681	13,573,545	11.93%
Professional Services	11,609,973	12,985,323	11,431,836	12,519,907	9.52%
Other Operating	32,622,349	48,389,178	34,140,827	48,418,022	41.82%
Capital	9,038,894	18,849,876	9,419,092	13,071,925	38.78%
Principal	5,265,317	5,271,741	5,271,741	5,265,572	(0.12%)
TOTAL	\$ 105,878,186	135,161,664	107,947,197	130,414,108	20.81%

DEPARTMENTS:

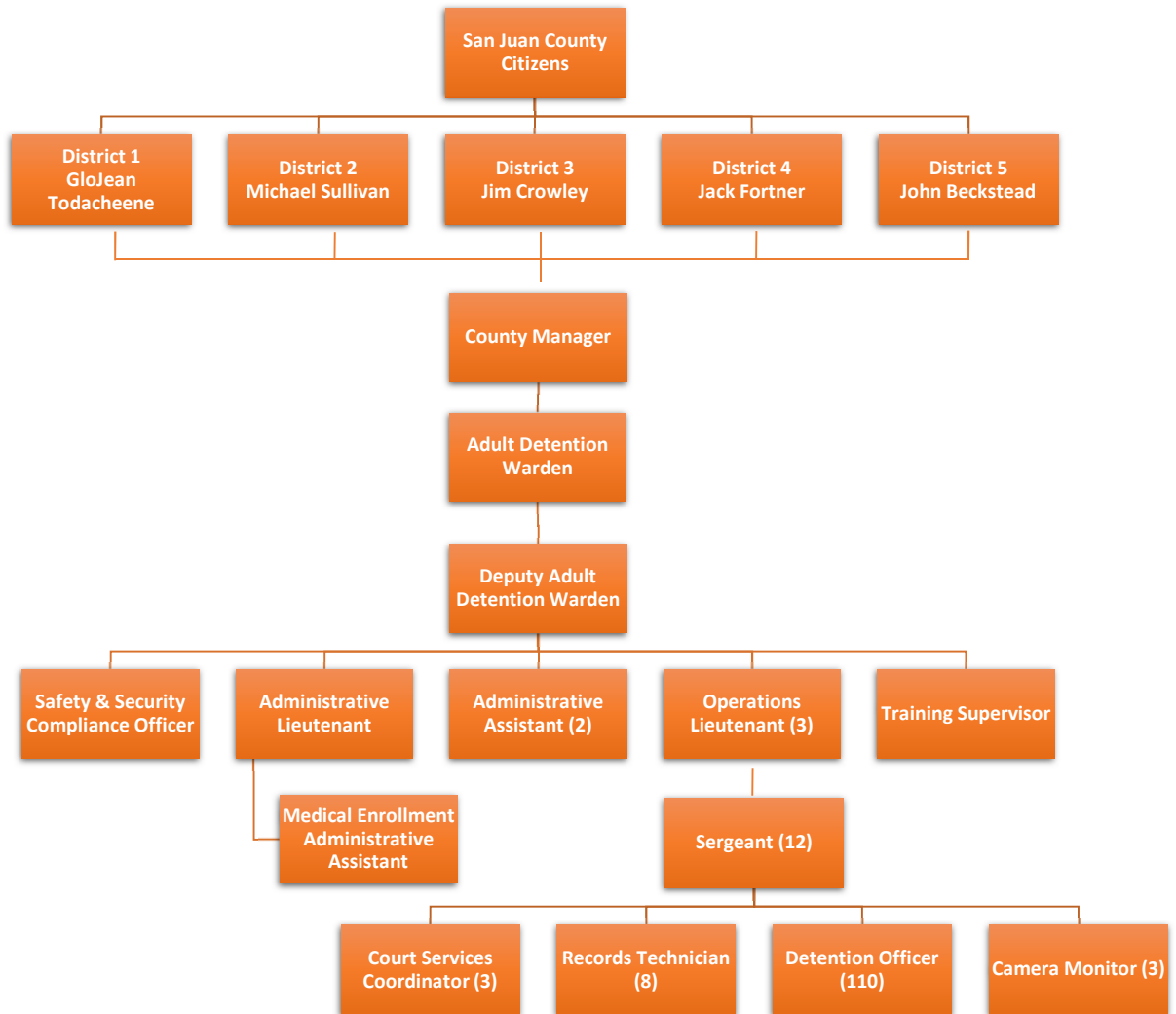
WHO WE ARE, HOW WE'VE DONE, & A LOOK INTO FY2020



Photo by Stephen Valverde



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

	FY2018 Actual	FY2019 Adjusted Budget	FY2019 Actual	FY2020 Requested Budget	FY2020 Budget Change From FY2019 Actual	
					\$	%
<u>Revenues:</u>						
Gross Receipts Tax	\$ 4,178,884	3,985,699	3,916,024	3,970,048	54,024	1.38%
Charges for Services	249,903	346,000	327,837	352,500	24,663	7.52%
Program Fees	199,234	165,568	225,044	200,000	(25,044)	(11.13%)
Miscellaneous	5,515	3,000	10,410	0	(10,410)	(100.00%)
Intergovernmental	1,293,641	1,335,000	1,570,693	1,340,000	(230,693)	(14.69%)
Total Revenues	\$ 5,927,177	5,835,267	6,050,008	5,862,548	(187,460)	(3.10%)

Transfers:

Transfer from General Fund	\$ 10,039,429	10,563,934	9,590,287	10,958,455	1,368,168	14.27%
Total Transfers	\$ 10,039,429	10,563,934	9,590,287	10,958,455	1,368,168	14.27%

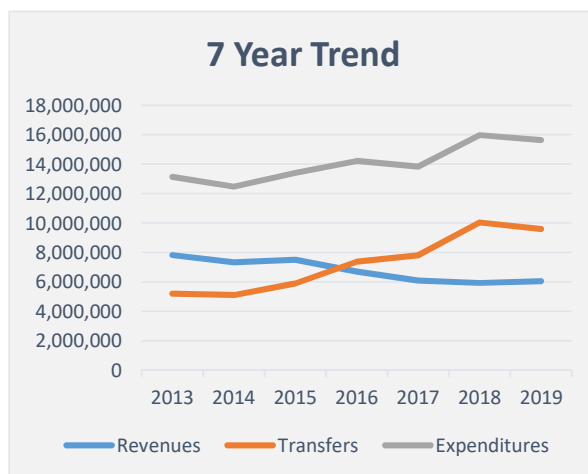
Expenditures by Category:

Wages	\$ 6,517,720	6,622,408	6,717,020	6,890,958	173,938	2.59%
Benefits	2,196,519	2,315,646	2,137,223	2,390,816	253,593	11.87%
Professional Services	5,323,444	5,136,543	4,777,012	5,365,759	588,747	12.32%
Other Operating	1,781,322	2,040,645	1,733,922	2,018,470	284,548	16.41%
Capital	149,132	283,959	273,118	155,000	(118,118)	(43.25%)
Total Expenditures	\$ 15,968,137	16,399,201	15,638,295	16,821,003	1,182,708	7.56%

Number of Employees	146	146	147	147
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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

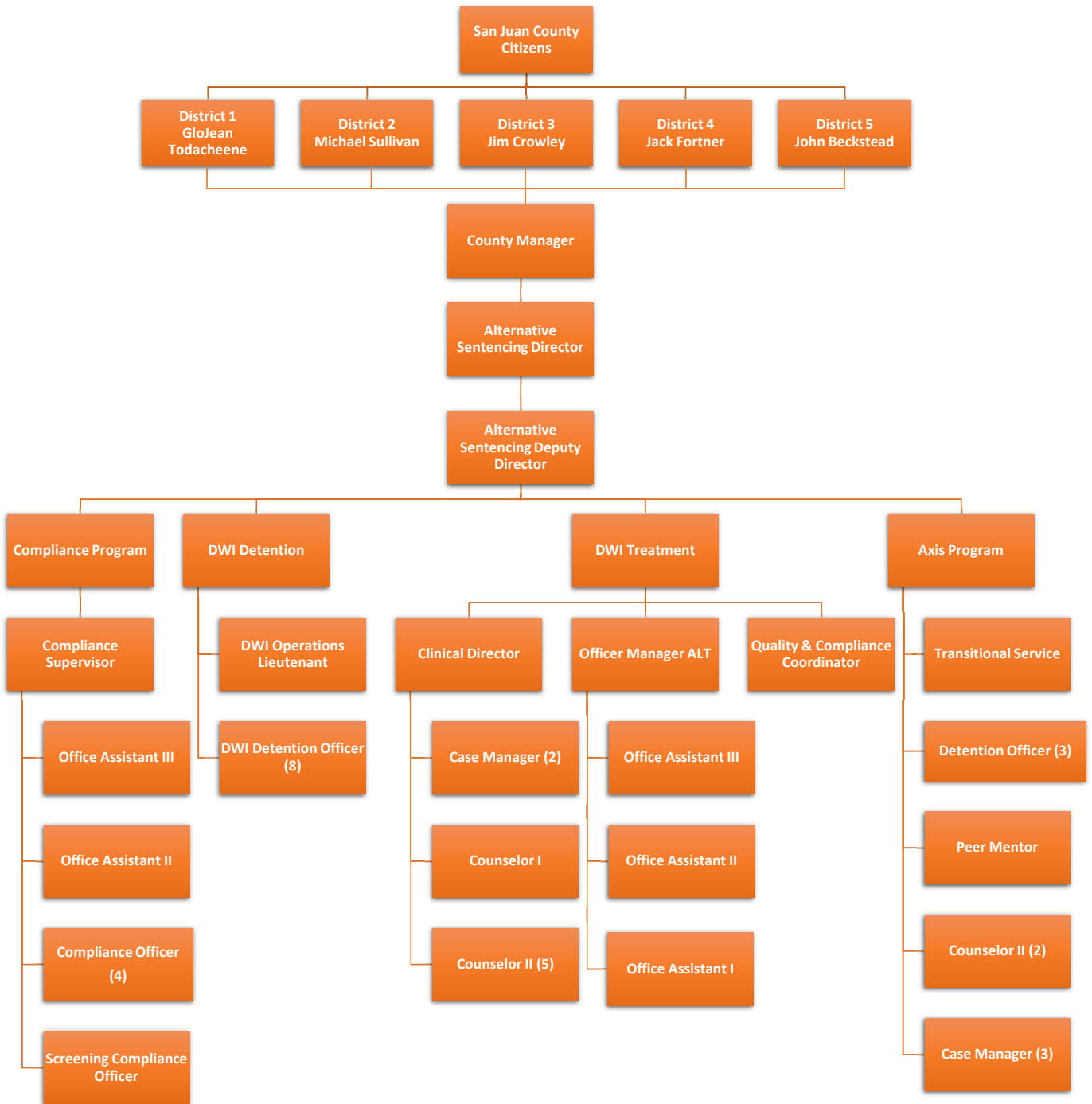


ADULT DETENTION CENTER (CONTINUED)

Performance Measures/Objectives

Performance Measures	FY2018 Actual	FY2019 Estimate	FY2020 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%	25%	25%
Tel-mate video WIFI connectivity	0%	10%	25%
Transport and Inmate Accountability Scanning	0%	25%	100%

ALTERNATIVE SENTENCING DIVISION



ALTERNATIVE SENTENCING DIVISION

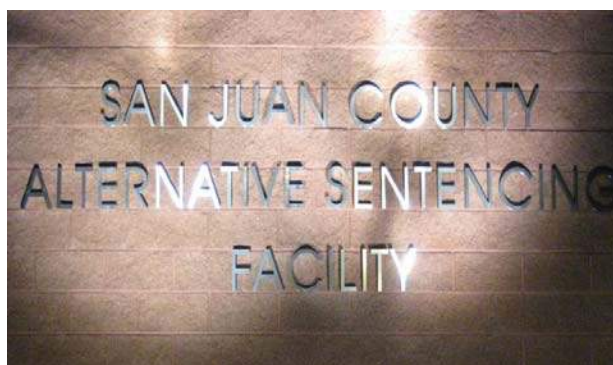
Department Description

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)

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	FY2018 Actual	FY2019 Estimate	FY2020 Budget
Conduct random process audit on offenders sentenced	12 audits	12 audits	12 audits
Improve percentage of counseling staff to be proficient in Motivational Interviewing skills as determined by standard performance measures	95%	95%	95%
Counselor to submit a min. of 1 audiotaped session monthly for supervision/mentoring of Motivational Interviewing skills	100%	100%	100%
Counselors and case managers will complete a minimum of 20 hours/year of continuing education units	96%	100%	100%
Case managers to breath-test reporting clients monthly	68%	70%	70%
Case managers will perform at least one home visit on each client residing within the tri-cities during the client's aftercare	61%	90%	90%

Goals/Concerns - DWI Detention

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

Performance Measures/Objectives

Performance Measures	FY2018 Actual	FY2019 Estimate	FY2020 Budget
Engage in annual training (minimum 16 hours)	100%	100%	100%
Decrease inmate grievances	22%	54%	60%
Conduct random shakedowns (minimum 1 per month)	100%	80%	100%
Conduct weekly inspections	76%	80%	100%
Conduct monthly inspections	75%	80%	100%
Conduct quarterly inspections	100%	100%	100%

ALTERNATIVE SENTENCING DIVISION (CONTINUED)

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	FY2018 Actual	FY2019 Estimate	FY2020 Budget
Conduct random process audit on offenders sentenced	12 audits	12 audits	12 audits
Improve percentage of counseling staff to be proficient in Motivational Interviewing skills as determined by standard performance measures	98%	50%	>95%
Counselor to submit a min. of 1 audiotaped session monthly for supervision/mentoring of Motivational Interviewing skills	95%	95%	95%
Counselors and case managers will complete a minimum of 20 hours/year of continuing education units	100%	100%	100%
Case managers to breath-test reporting clients monthly	96%	100%	100%
Case managers will perform at least one home visit on each client residing within the tri-cities during the client's aftercare	68%	70%	70%

AMBULANCE

Department Description

San Juan Regional Medical Center (SJRM) operates the Ambulance service through an Intergovernmental Joint Powers Agreement (JPA) with San Juan County, the City of Farmington, the City of Aztec and the City of Bloomfield. The service has 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 SJRM 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.

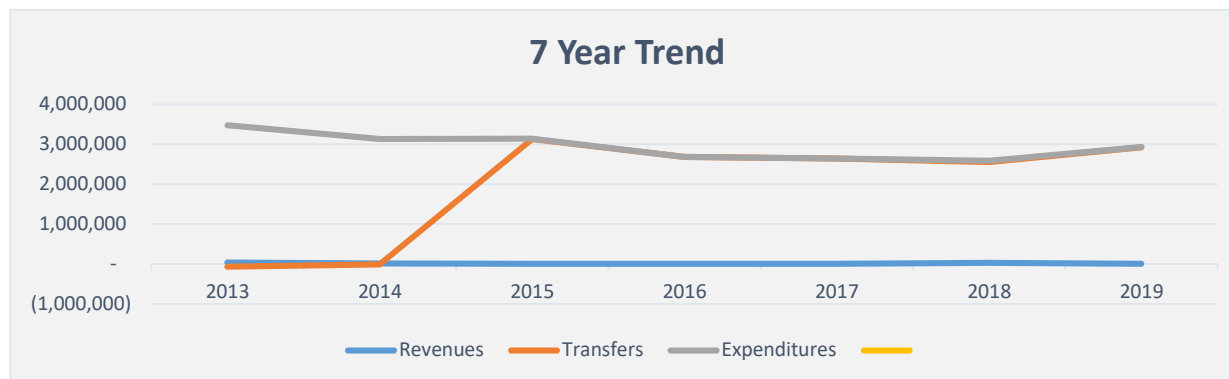


Summary

	FY2018 Actual	FY2019 Adjusted Budget	FY2019 Actual	FY2020 Requested Budget	FY2020 Budget Change From FY2019 Actual	
					\$	%
Revenues:						
Miscellaneous	\$ 27,152	3,000	7,924	4,000	(3,924)	(49.52%)
Total Revenues	\$ 27,152	3,000	7,924	4,000	(3,924)	(49.52%)
Transfers:						
Tx from GRT-Comm./EMS	\$ 2,576,297	3,134,102	2,947,793	3,502,490	554,697	18.82%
Transfer to General Fund	(17,316)	(17,754)	(17,754)	(21,098)	(3,344)	18.84%
Total Transfers	\$ 2,558,981	3,116,348	2,930,039	3,481,392	551,353	18.82%
Expenditures by Category:						
Wages	\$ 566,744	624,256	625,475	333,005	(292,470)	(46.76%)
Benefits	91,878	93,863	90,620	92,897	2,277	2.51%
Professional Services	1,639,816	1,393,887	1,333,887	2,324,897	991,010	74.29%
Capital	289,978	1,009,366	886,766	735,963	(150,803)	(17.01%)
Total	\$ 2,588,416	3,121,372	2,936,748	3,486,762	550,014	18.73%

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

AMBULANCE (CONTINUED)



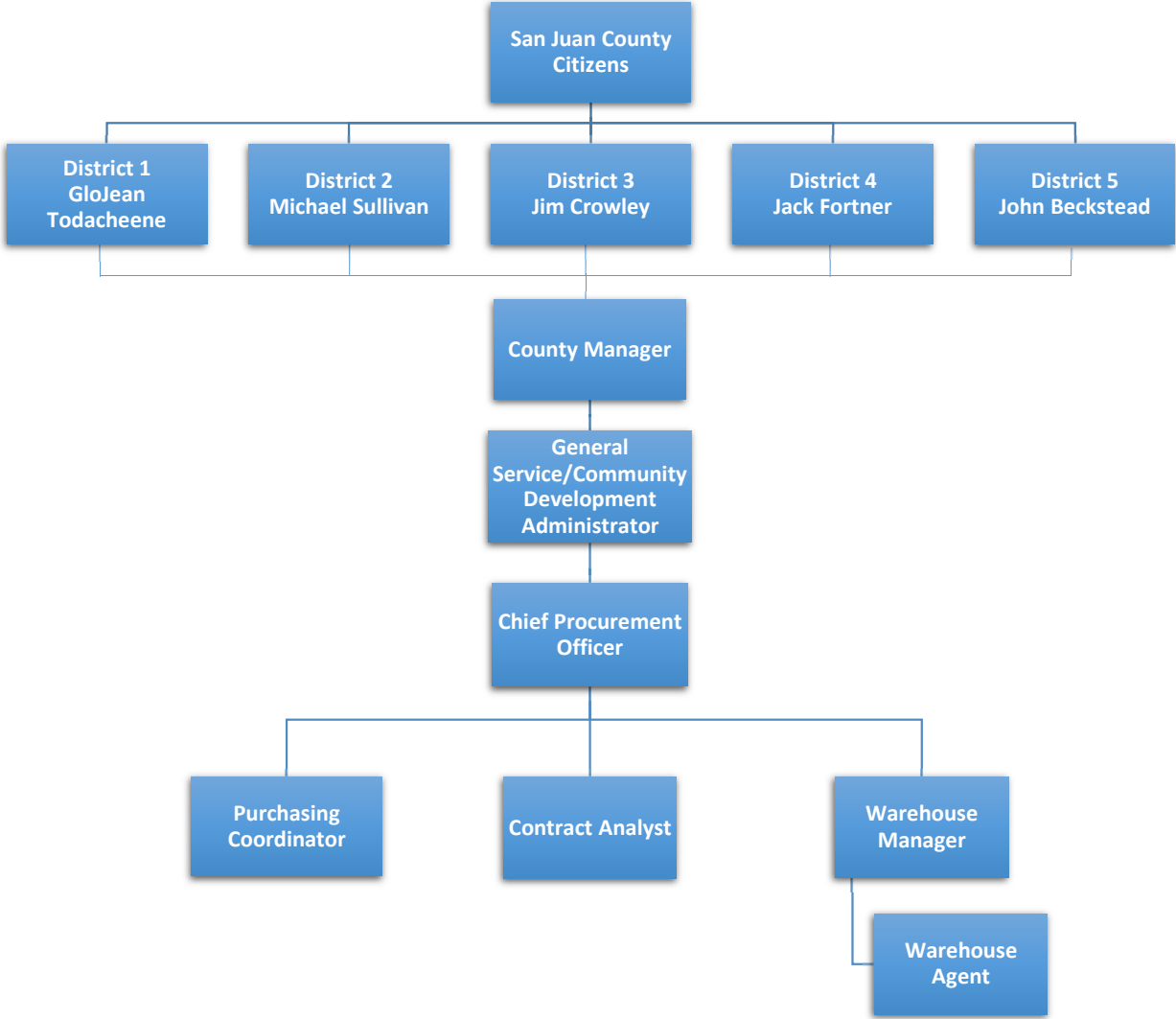
Goals/Concerns

- 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	FY2018 Actual	FY2019 Estimate	FY2020 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



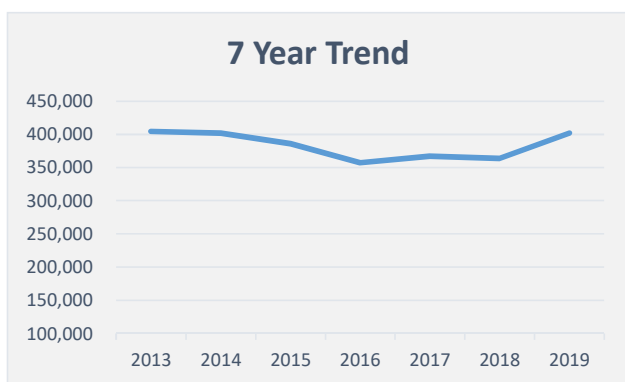
CENTRAL PURCHASING

Department Description

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

Summary

	FY2018 Actual	FY2019 Adjusted Budget	FY2019 Actual	FY2020 Requested Budget	FY2020 Budget Change From FY2019 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 259,713	276,640	276,423	283,520	7,097	2.57%
Benefits	83,020	104,700	104,986	106,495	1,509	1.44%
Professional Services	6,035	9,000	4,840	7,003	2,163	44.69%
Other Operating	15,169	17,250	15,528	17,000	1,472	9.48%
Total	\$ 363,937	407,590	401,777	414,018	12,241	3.05%
Number of Employees	5	5	5	5		



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

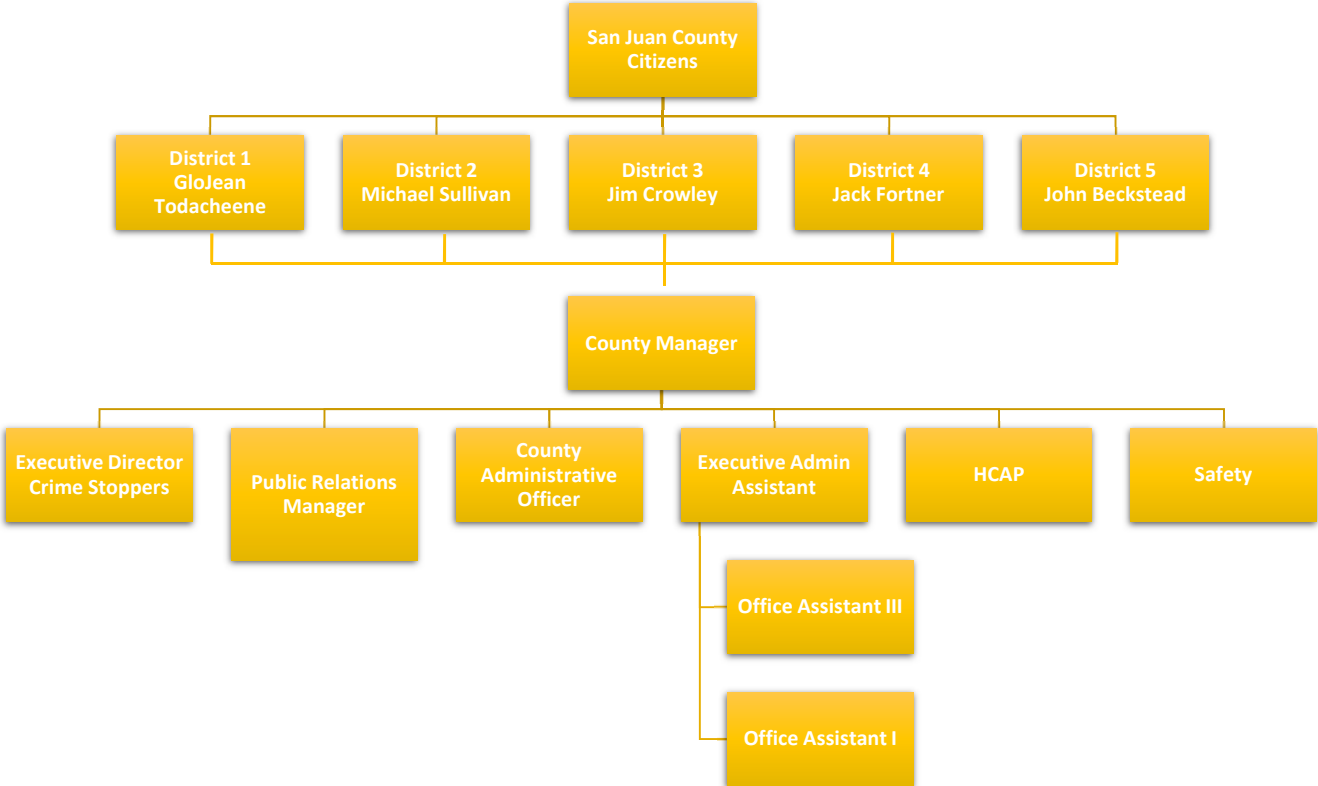
Goals/Concerns

- Continue to join and participate in more Cooperative Purchasing Organizations

Performance Measures/Objectives

Performance Measures	FY2018 Actual	FY2019 Estimate	FY2020 Budget
Conduct and Receive Auction Revenues	100%	100%	100%
Improve Accuracy and Adherence to Policy	100%	100%	100%

COUNTY EXECUTIVE OFFICE



GENERAL GOVERNMENT

Department Description

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

Department Summary

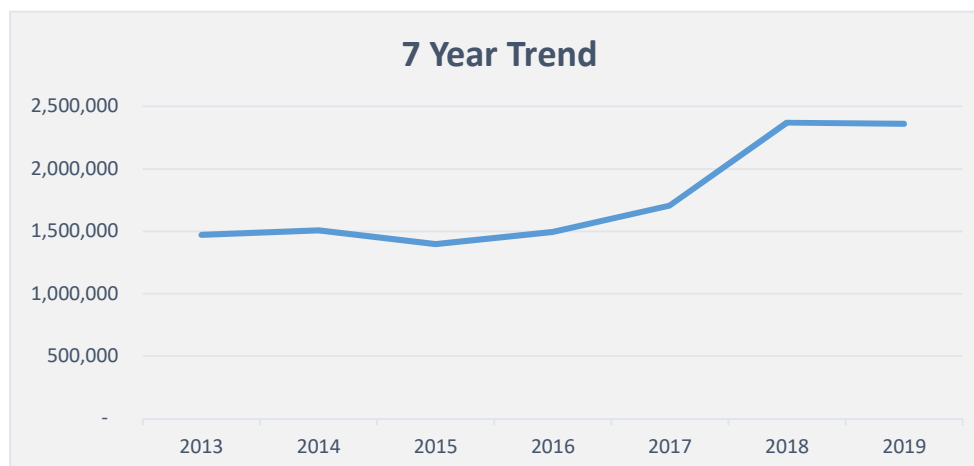
Expenditures by Category:

	FY2018 Actual	FY2019 Adjusted Budget	FY2019 Actual	FY2020 Requested Budget	FY2020 Budget Change From FY2019 Actual	
					\$	%
Terminal Leave	\$ 1,028,294	614,243	580,017	797,413	217,396	37.48%
Professional Services	478,873	518,465	468,271	283,520	(184,751)	(39.45%)
Other Operating	862,922	1,380,818	1,312,549	2,475,739	1,163,190	88.62%
Total	\$ 2,370,089	2,513,526	2,360,837	3,556,672	1,195,835	50.65%

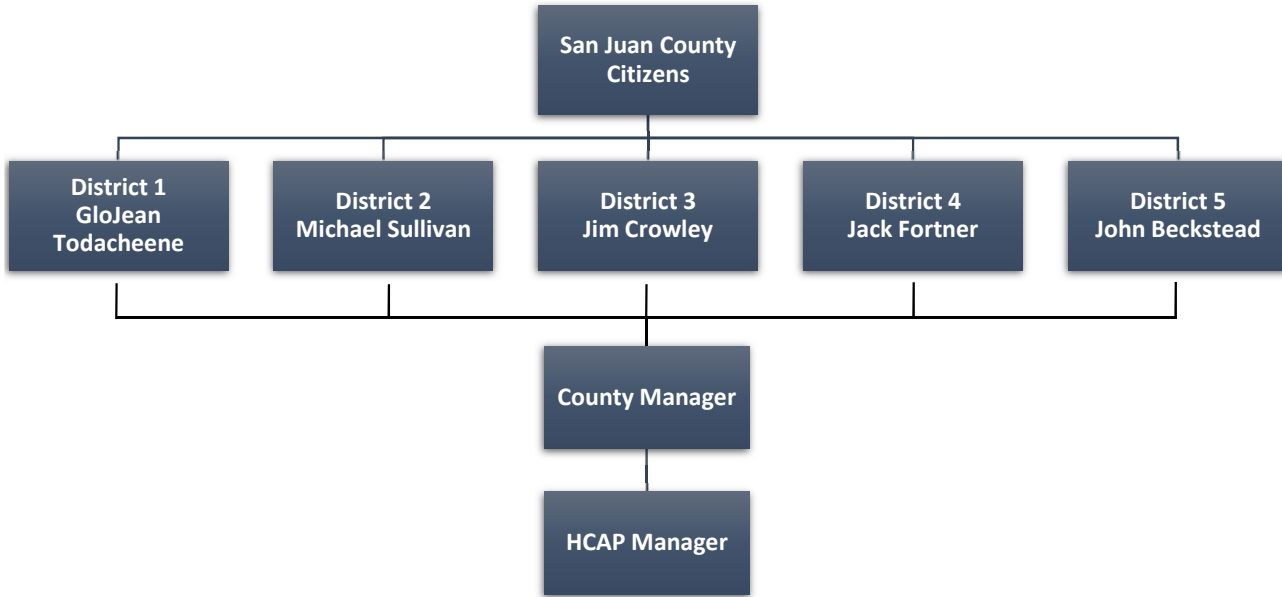
Note: Starting in FY19, the General Fund Gross Receipts Tax (GRT) distribution costs are being accounted for separately (no longer netted against the revenue) due to State reporting requirements. As a result other operating expenditures is reflecting an increase of \$398,849 for FY19 Adjusted Budget, \$393,678 for FY19 Actual, and \$418,365 for FY20 Requested Budget.

Goals/Concerns

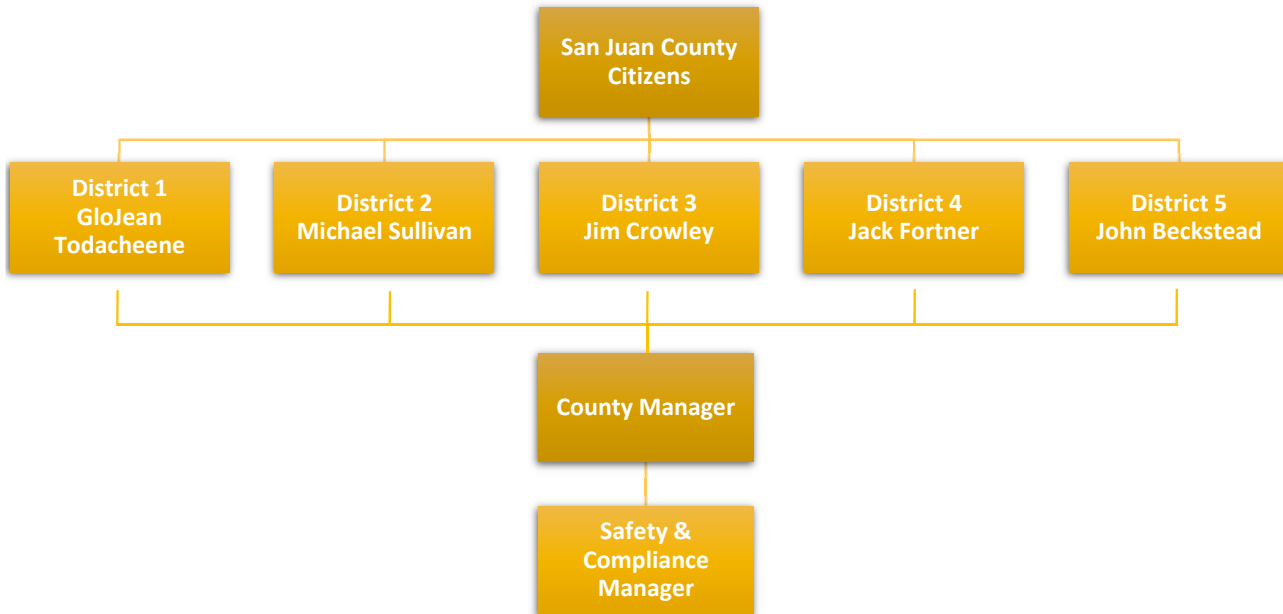
- To accurately account for expenditures of the general government



HEALTH CARE ASSISTANCE FUND



SAFETY



SAFETY

Department Description

The Safety Department is responsible for building and maintaining the County's safety program in accordance with OSHA regulations and various other consensus standards. Currently, the main components of the program are employee training, writing policy & procedures, and conducting inspections. Initial County safety policies have been presented to the Commissioners for adoption. On an annual basis and in accordance with the NM workers compensation law, a yearly inspection of facilities is conducted with the New Mexico County Insurance Authority. Currently, the Safety Department offers training in CPR/First Aid, Defensive Driving, OSHA 10/30 hour, and other safety related issues as identified.

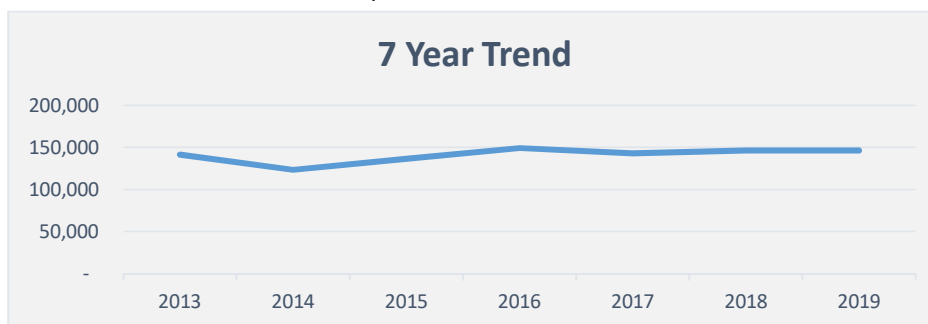
Department Summary

	FY2018 Actual	FY2019 Adjusted Budget	FY2019 Actual	FY2020 Requested Budget	FY2020 Budget Change From FY2019 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 75,156	79,572	78,544	80,075	1,531	1.95%
Benefits	20,311	20,885	20,684	21,183	499	2.41%
Professional Services	1,892	2,300	-	2,300	2,300	-
Other Operating	48,982	53,525	47,218	48,953	1,735	3.67%
Total	\$ 146,341	156,282	146,446	152,511	6,065	4.14%
Number of Employees	1	1	1	1		

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

Goals/Concerns

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



Performance Measures/Objectives

Performance Measures	FY2018 Actual	FY2019 Estimate	FY2020 Budget
Training/Classes	74%	100%	50%
Inspections	50%	75%	25%
Policy written/submitted/adopted	100%	N/A	25%

YOUTH EMPLOYMENT

Department Description

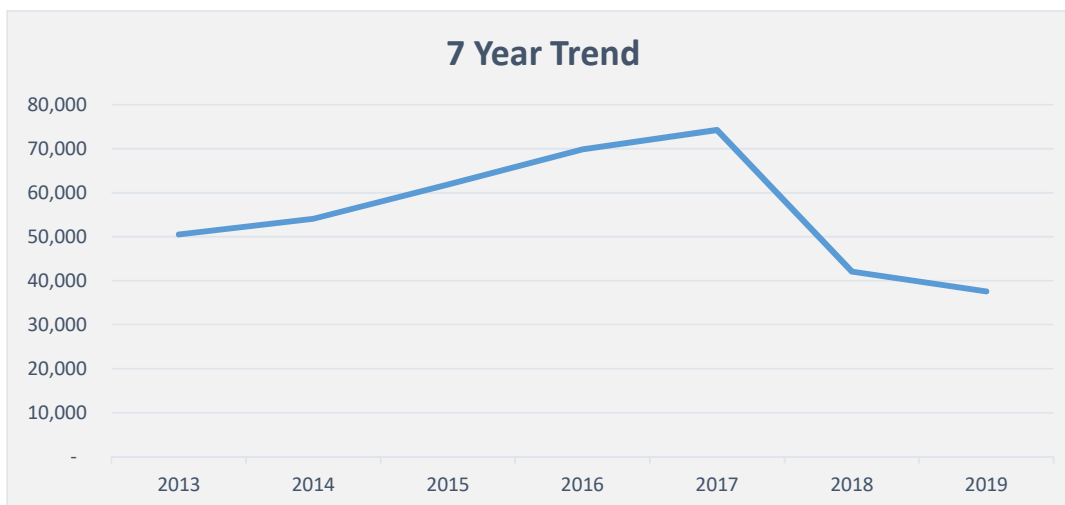
San Juan County is a strong supporter of the County's youth. The County employs students to assist in the development of skills that will be beneficial to the students' careers whether at the County or with other employers.

Department Summary

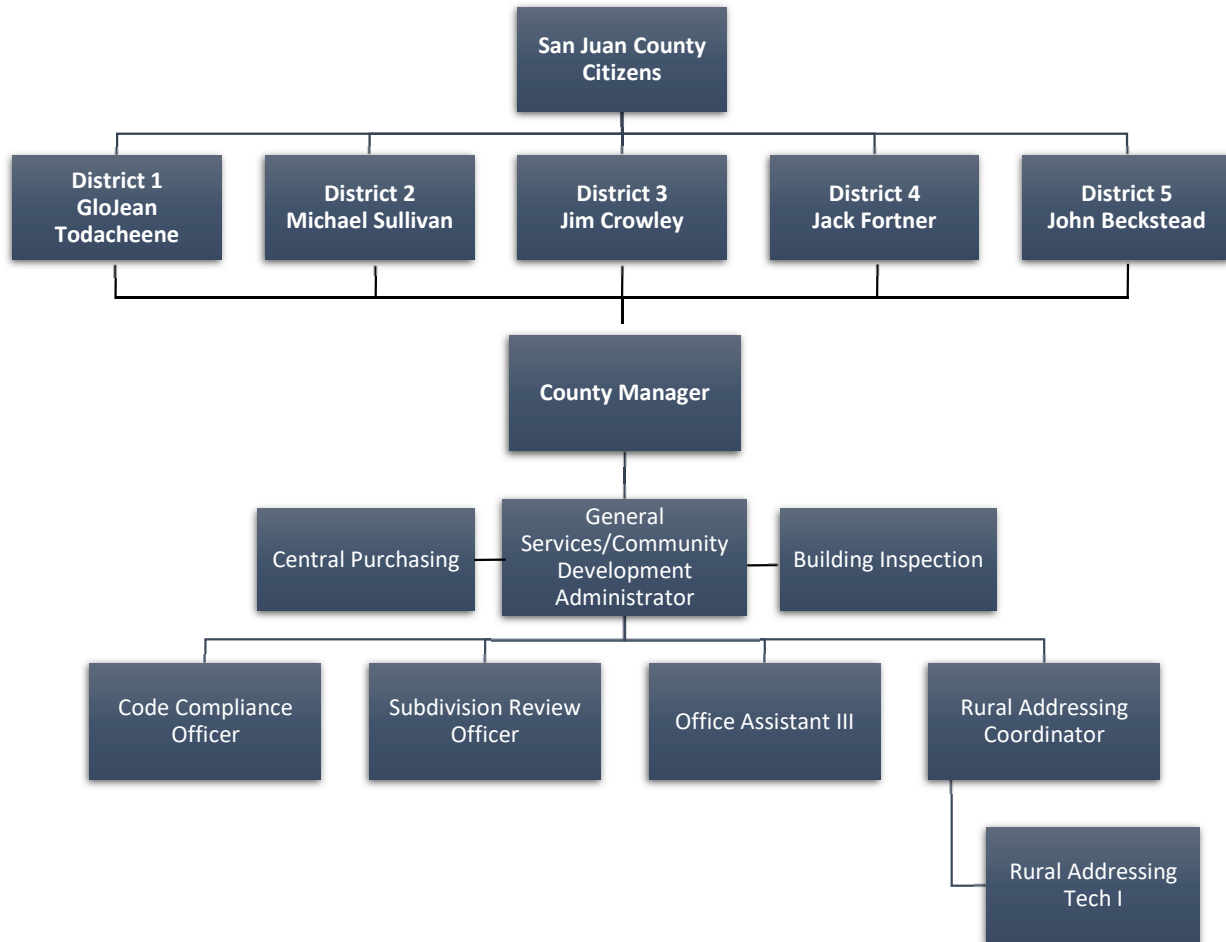
		FY2018 Actual	FY2019 Adjusted Budget	FY2019 Actual	FY2020 Requested Budget	FY2020 Budget Change From FY2019 Actual	
						\$	%
<u>Expenditures by Category:</u>							
Wages	\$	39,067	45,200	34,889	40,200	5,311	15.22%
Benefits		3,024	4,260	2,699	3,104	405	15.01%
Total	\$	42,091	49,460	37,588	43,304	5,716	15.21%
Part Time Employees			5	4	4	4	

Goals/Concerns

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



COMMUNITY DEVELOPMENT



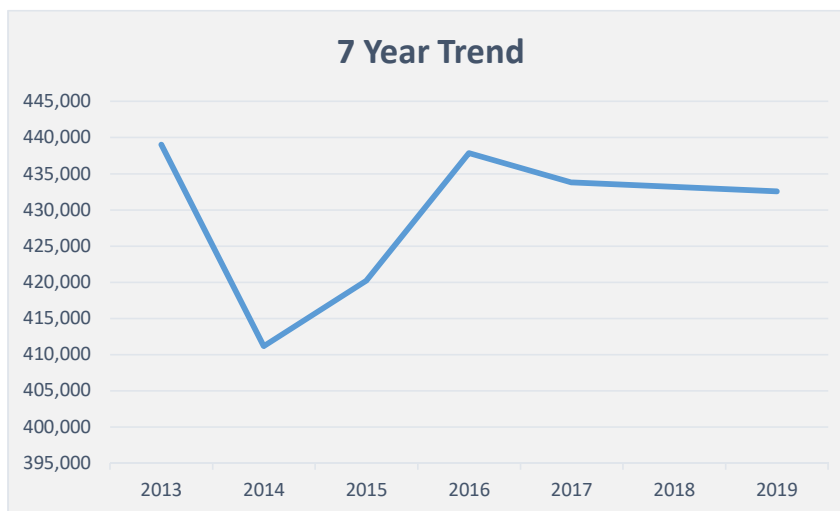
COMMUNITY DEVELOPMENT

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

	FY2018 Actual	FY2019 Adjusted Budget	FY2019 Actual	FY2020 Requested Budget	FY2020 Budget Change From FY2019 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 315,310	319,646	316,474	320,606	4,132	1.31%
Benefits	97,075	99,924	92,884	105,010	12,126	13.05%
Professional Services	45	50	473	100	(373)	(78.86%)
Other Operating	20,740	26,650	22,724	22,782	58	0.26%
Total	\$ 433,170	446,270	432,555	448,498	15,943	3.69%
Number of Employees	6	6	6	6		



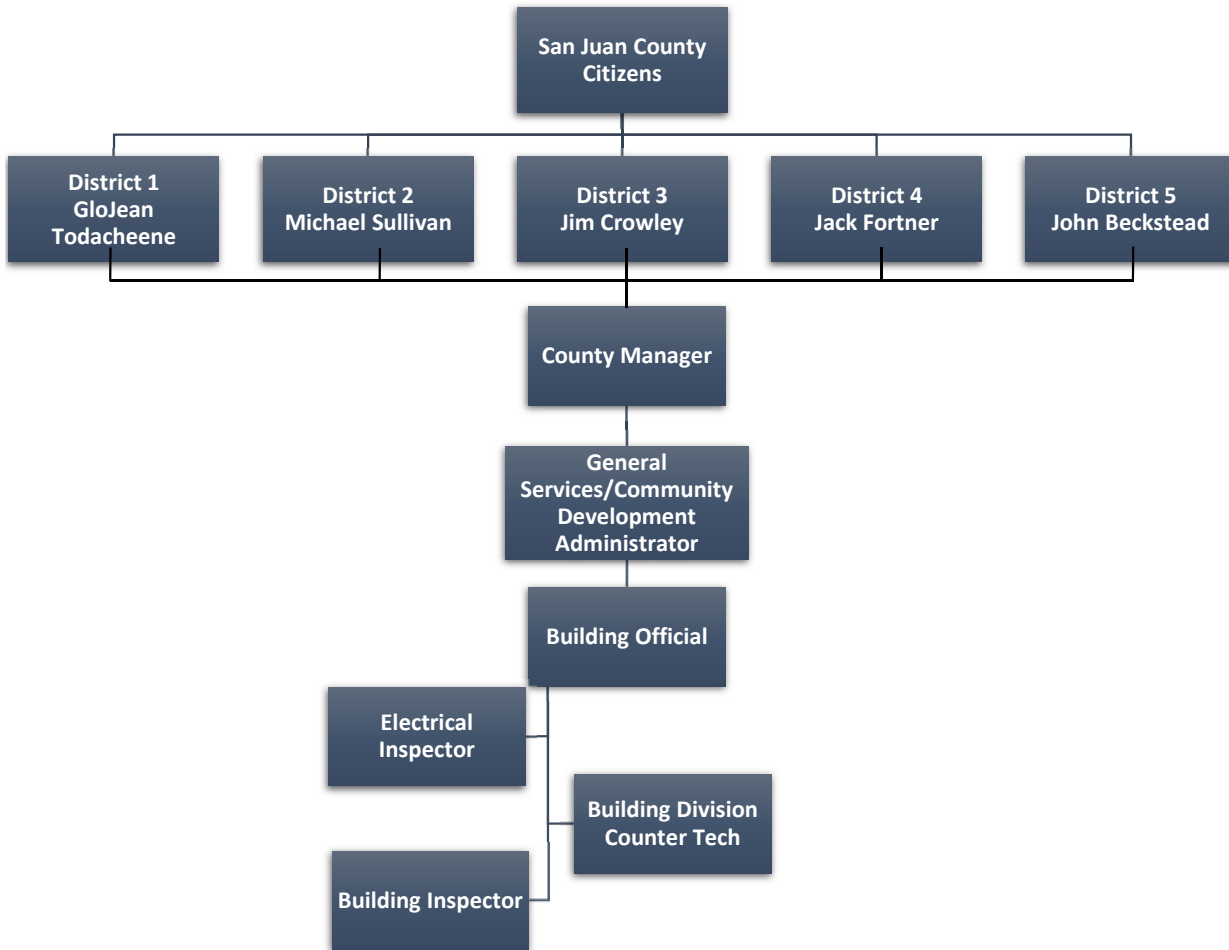
Goals/Concerns

- 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

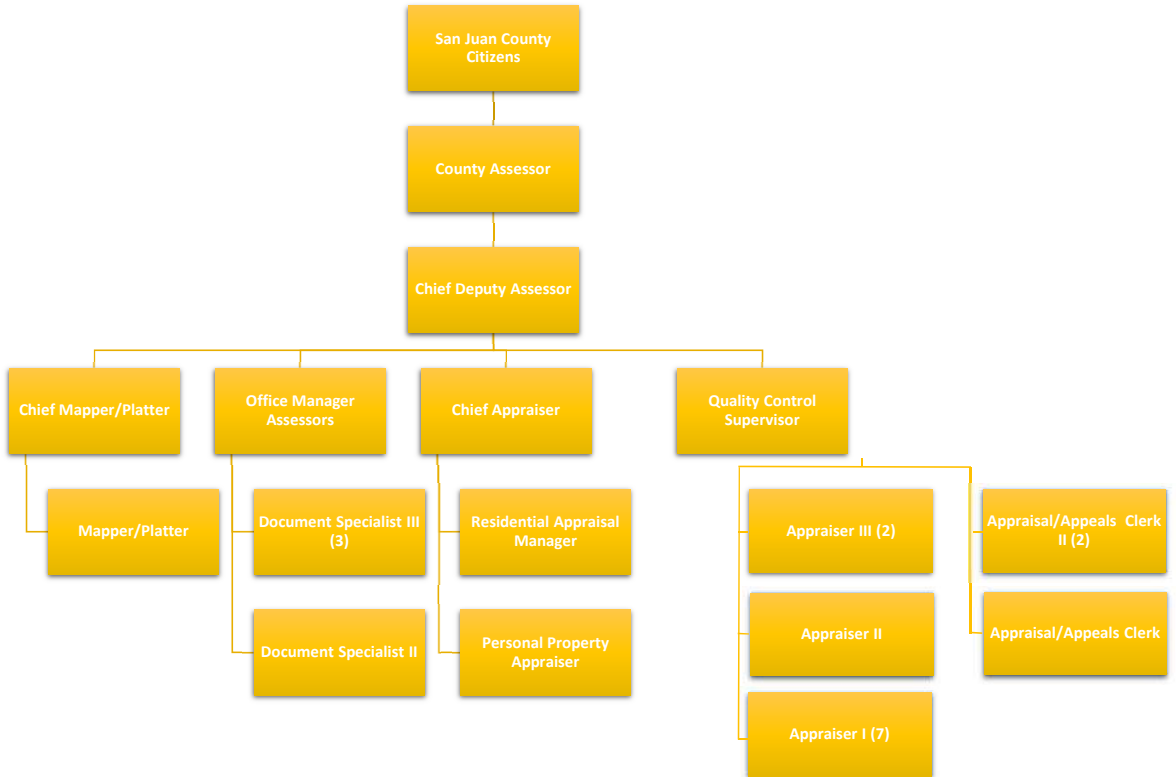
Performance Measures/Objectives

Performance Measures	FY2018 Actual	FY2019 Estimate	FY2020 Budget
Update Subdivision Regulations	90%	95%	100%

BUILDING INSPECTION



ASSESSORS



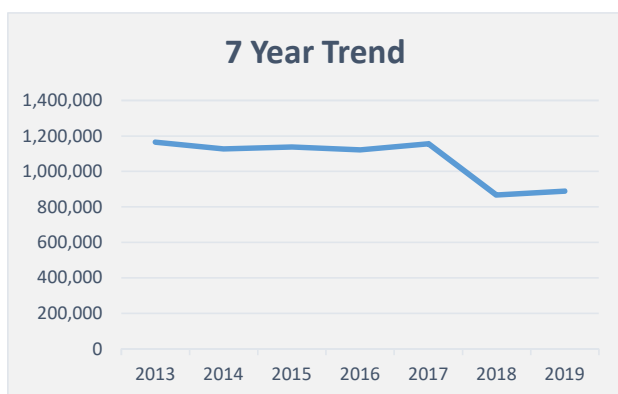
COUNTY ASSESSOR

Department Description

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

Summary

	FY2018 Actual	FY2019 Adjusted Budget	FY2019 Actual	FY2020 Requested Budget	FY2020 Budget Change From FY2019 Actual	
					\$	%
Expenditures by Category:						
Wages	\$ 591,019	614,070	610,406	619,541	9,135	1.50%
Benefits	240,636	233,954	237,616	265,781	28,165	11.85%
Professional Services	-	4,733	2,156	8,600	6,444	298.89%
Other Operating	34,877	46,655	39,450	46,748	7,298	18.50%
Total	\$ 866,532	899,412	889,628	940,670	51,042	5.74%
 Number of Employees		27	27	26	26	



Goals/Concerns

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

Performance Measures/Objectives

Performance Measures	FY2018 Actual	FY2019 Estimate	FY2020 Budget
Sales ratio for the County	90%	90%	95%
Valuation maintenance quotas by appraisal staff	75%	75%	75%



San Juan County Assessor
Jimmy Voita



OFFICE OF THE COUNTY
ASSESSOR
100 South Oliver Dr, Suite 400
Aztec, New Mexico 87410
Phone: (505) 334-6157 • Fax: (505) 334-1669

APPRAISAL

Fund Description

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

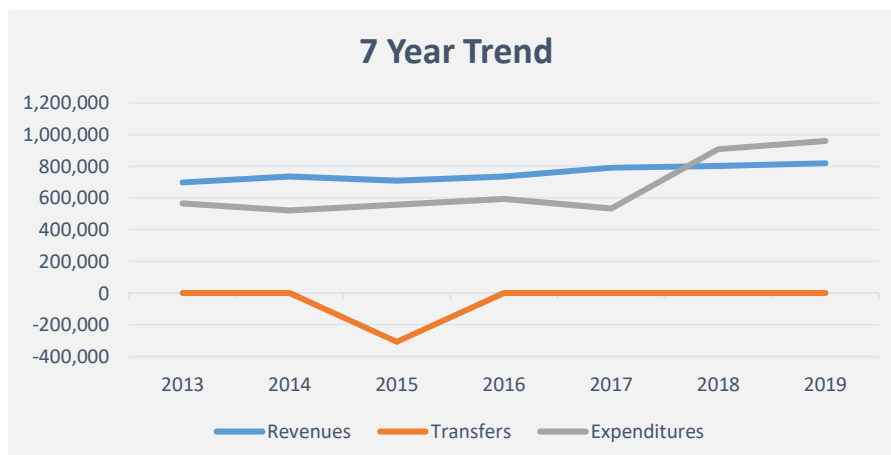
Fund Summary

	FY2018 Actual	FY2019 Adjusted Budget	FY2019 Actual	FY2020 Requested Budget	FY2020 Budget Change From FY2019 Actual	
					\$	%
Revenues:						
1% Appraisal Fee	\$ 794,926	650,000	809,307	700,000	(109,307)	(13.51%)
Miscellaneous	6,918	5,000	10,409	6,300	(4,109)	(39.48%)
Total Revenues	\$ 801,844	655,000	819,716	706,300	(113,416)	(13.84%)

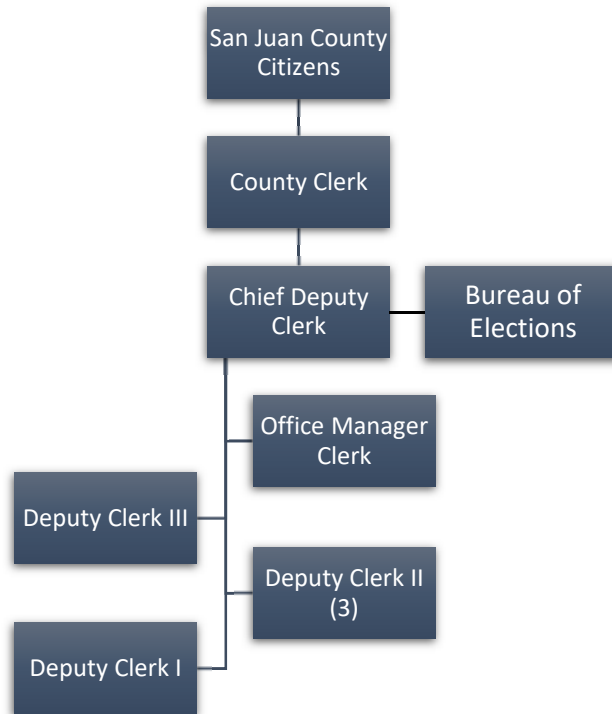
Expenditures by Category:

Wages	\$ 532,977	695,843	589,517	660,413	70,896	12.03%
Benefits	234,190	284,098	235,266	261,610	26,344	11.20%
Professional Services	5,531	6,272	7,155	6,271	(884)	(12.35%)
Other Operating	135,535	147,730	127,876	135,549	7,673	6.00%
Total Expenditures	\$ 908,233	1,133,943	959,814	1,063,843	104,029	10.84%

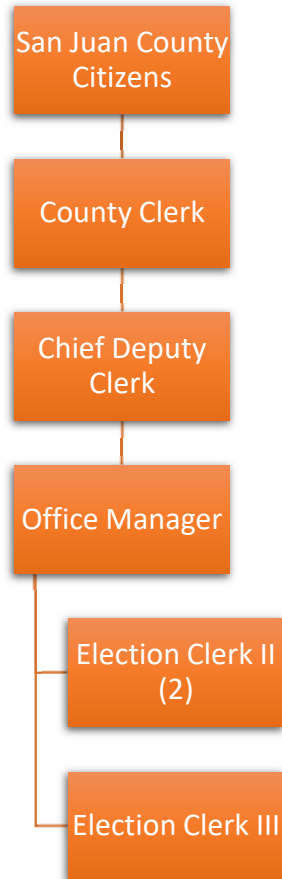
Note: A portion of the Assessor's salaries are budgeted in the Appraisal Fund.



COUNTY CLERK



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

	FY2018 Actual	FY2019 Adjusted Budget	FY2019 Actual	FY2020 Requested Budget	FY2020 Budget Change From FY2019 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 156,064	219,310	152,433	317,054	164,621	108.00%
Benefits	45,115	46,160	41,919	61,322	19,403	46.29%
Other Operating	148,043	231,490	196,250	277,565	81,315	41.43%
Total	\$ 349,222	496,960	390,602	655,941	265,339	67.93%

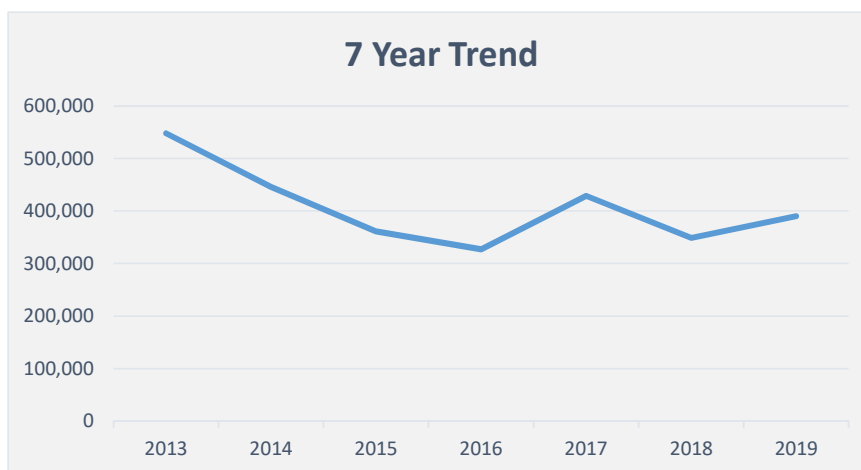
Number of Employees	4	3	3	3
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Goals/Concerns

- Conduct fair, honest, transparent elections

Performance Measures/Objectives

Performance Measures	FY2018 Actual	FY2019 Estimate	FY2020 Budget
Conduct fair, honest, transparent elections	100%	100%	100%



CLERK'S EQUIPMENT RECORDING FEE

Department Description

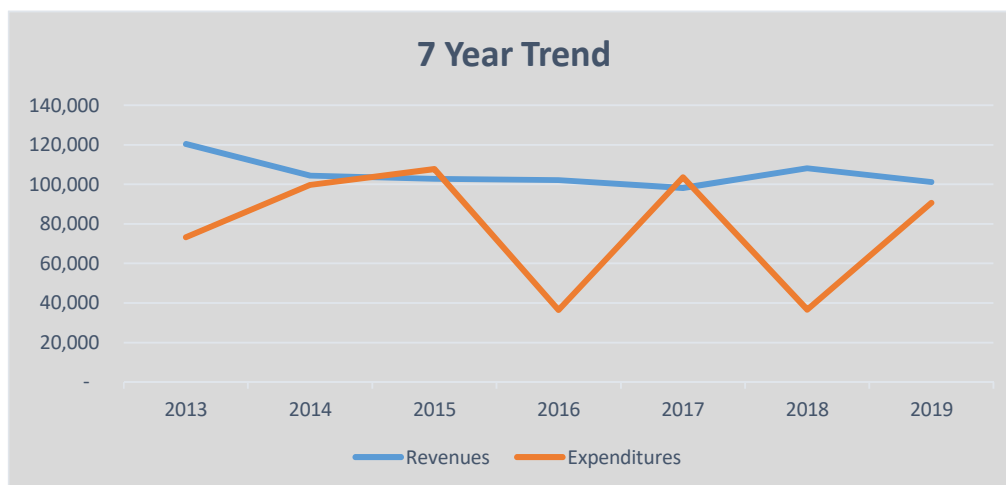
This fund is authorized by state statute section 14-8-12.2 NMSA 1978 compilation to allow County Clerk's to charge a fee for filing and recording documents. The funds are to be used specifically for new equipment and employee training.

Summary

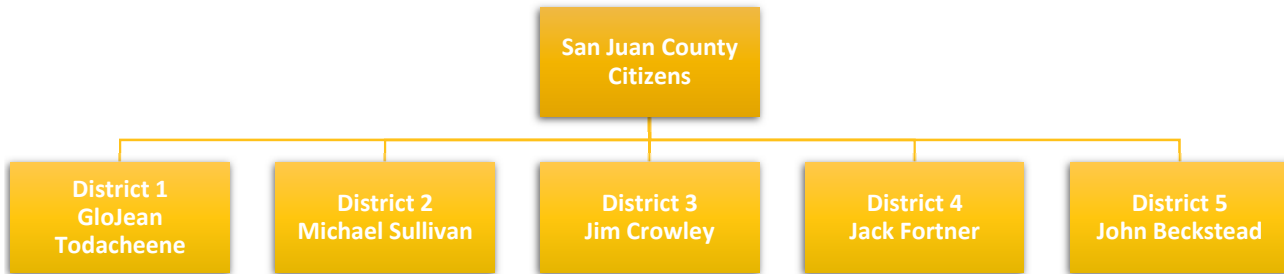
	FY2018 Actual	FY2019 Adjusted Budget	FY2019 Actual	FY2020 Requested Budget	FY2020 Budget Change From FY2019 Actual	
					\$	%
<u>Revenues:</u>						
Equipment Recording Fees	\$ 104,822	98,000	94,653	92,000	(2,653)	(2.80%)
Miscellaneous	3,281	2,500	6,450	3,000	(3,450)	(53.49%)
Total Revenue	\$ 108,103	100,500	101,103	95,000	(6,103)	(6.04%)

Expenditures by Category:

Other Operating	\$ 36,572	111,900	90,739	112,900	22,161	24.42%
Total	\$ 36,572	111,900	90,739	112,900	22,161	24.42%



COUNTY COMMISSION



COUNTY COMMISSION

Department Description

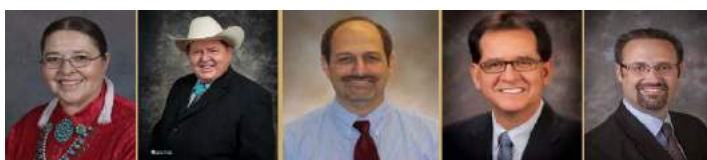
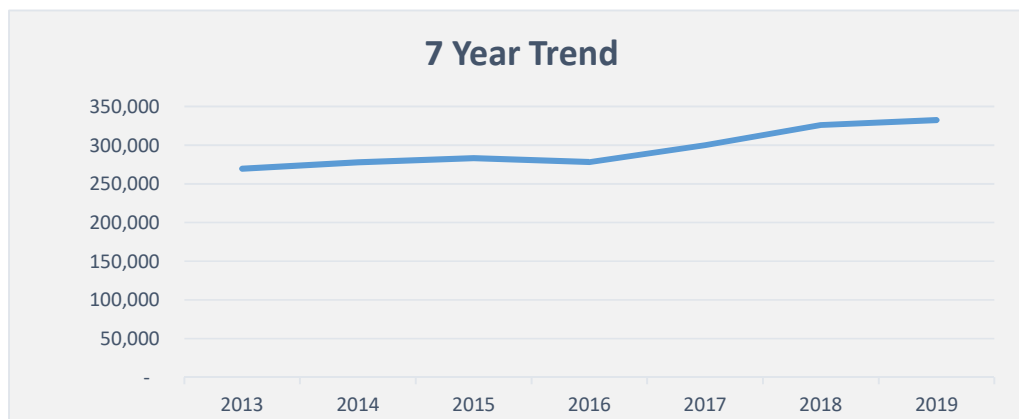
The County Commission has both legislative and administrative powers and responsibilities as specified by law. The duties of the Commission consist of all matters that affect the well-being of the County and residents not already served by other governmental bodies such as municipalities and include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

Department Summary

	FY2018 Actual	FY2019 Adjusted Budget	FY2019 Actual	FY2020 Requested Budget	FY2020 Budget Change From FY2019 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 170,025	175,127	175,126	180,232	5,106	2.92%
Benefits	81,375	84,179	77,591	78,925	1,334	1.72%
Other Operating	74,905	80,000	79,784	100,000	20,216	25.34%
Total	\$ 326,305	339,306	332,501	359,157	26,656	8.02%
Number of Employees	5	5	5	5		

Goals/Concerns

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



San Juan County Commissioners June 30, 2019

Left to right: G. Todacheene, M. Sullivan, J. Crowley, J. Fortner, J. Becksted

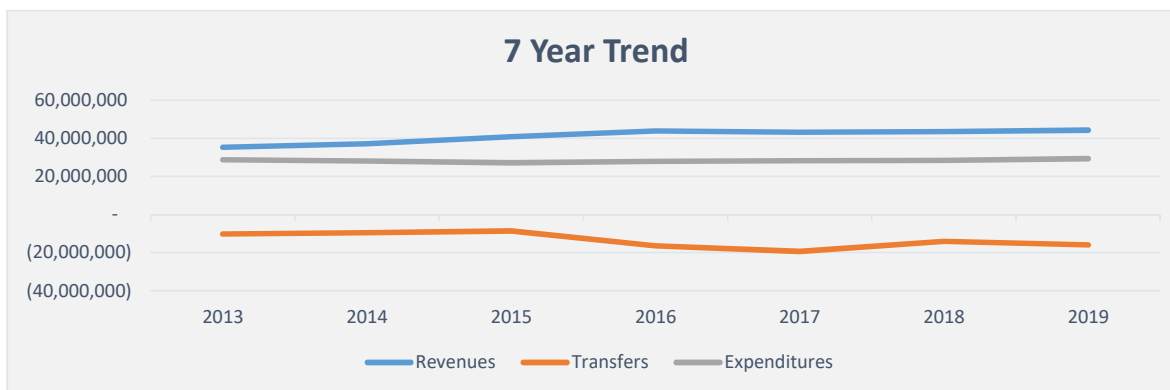
GENERAL FUND SUMMARY

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

	FY2018 Actual	FY2019 Adjusted Budget	FY2019 Actual	FY2020 Requested Budget	FY2020 Budget Change From FY2019 Actual	
					\$	%
Revenues:						
Taxes - Local Effort	\$ 33,062,992	32,759,568	33,558,768	36,101,836	2,543,068	7.58%
Taxes - State Shared	5,225,798	4,885,797	5,732,570	5,310,066	(422,504)	(7.37%)
Licenses & Permits	222,842	232,430	199,350	204,000	4,650	2.33%
Other Charges for Svc	2,009,537	1,581,786	1,603,505	1,610,000	6,495	0.41%
Miscellaneous Revenue	537,847	498,000	702,319	440,000	(262,319)	(37.35%)
Intergovernmental	2,530,711	2,591,843	2,713,292	2,522,910	(190,382)	(7.02%)
Total Revenues	\$ 43,589,727	42,549,424	44,509,804	46,188,812	1,679,008	3.77%
Transfers:						
Transfers In	\$ 1,928,897	3,714,035	3,714,035	1,585,109	(2,128,926)	(57.32%)
Transfers Out	(16,058,148)	(22,130,659)	(19,628,432)	(24,490,616)	4,862,184	24.77%
Total Transfers	\$ (14,129,251)	(18,416,624)	(15,914,397)	(22,905,507)	2,733,258	43.93%
Expenditures:						
Administration	\$ 2,068,583	2,309,797	2,155,816	2,171,007	15,191	0.70%
General Government	2,869,687	3,026,749	2,853,066	4,042,896	1,189,830	41.70%
Assessor's	866,532	899,412	889,628	940,670	51,042	5.74%
County Clerk	871,041	1,123,307	944,695	1,349,234	404,539	42.82%
County Treasurer	618,087	680,574	618,502	611,238	(7,264)	(1.17%)
Finance Department	1,082,843	1,180,495	1,156,107	1,215,170	59,063	5.11%
Central Purchasing	363,937	407,590	401,777	414,018	12,241	3.05%
Human Resources	560,806	616,141	565,671	707,063	141,392	25.00%
Information Technology	1,200,987	1,494,649	1,433,985	1,179,872	(254,113)	(17.72%)
Sheriff Department	12,300,014	13,168,600	12,644,742	12,695,077	50,335	0.40%
Community Development	433,170	446,270	432,555	448,498	15,943	3.69%
Building Inspection	395,240	426,481	370,709	320,624	(50,085)	(13.51%)
Fire Operation	1,097,528	1,204,089	1,099,419	-	(1,099,419)	(100.00%)
Parks & Facilities	3,670,425	3,908,603	3,762,732	3,877,060	114,328	3.04%
Total Expenditures	\$ 28,398,880	30,892,757	29,329,404	29,972,427	643,023	2.19%



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

	FY2018 Actual	FY2019 Adjusted Budget	FY2019 Actual	FY2020 Requested Budget	FY2020 Budget Change From FY2019 Actual	
					\$	%
Revenues:						
GRT-Communications/EMS	\$ 6,269,349	5,979,342	5,874,651	5,947,931	73,280	1.25%
Miscellaneous	72,044	60,000	120,653	70,000	(50,653)	(41.98%)
Total Revenue	\$ 6,341,393	6,039,342	5,995,304	6,017,931	22,627	0.38%

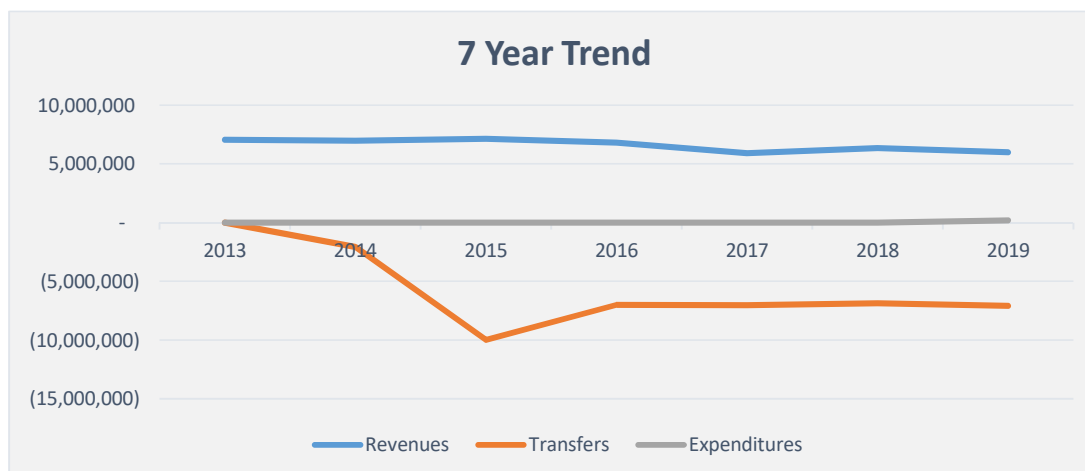
Transfers:

Transfer to Comm Auth Cap.	\$ -	(22,065)	(22,065)	-	22,065	0.00%
Transfer to Ambulance Fund	(2,576,297)	(3,134,102)	(2,947,793)	(3,502,490)	(554,697)	18.82%
Transfer to Communications	(4,302,228)	(4,540,514)	(4,117,913)	(4,526,669)	(408,756)	9.93%
Total Transfers	\$ (6,878,525)	(7,696,681)	(7,087,771)	(8,029,159)	(941,388)	13.28%

Expenditures by Category:

Other Operating	\$ -	194,337	190,931	199,814	8,883	0.00%
Total	\$ -	194,337	190,931	199,814	8,883	0.00%

Note: Starting in FY19, the General Fund Gross Receipts Tax (GRT) distribution costs are being accounted for separately (no longer netted against the revenue) due to State reporting requirements. As a result other operating expenditures is reflecting an increase of \$194,337 for FY19 Adjusted Budget, \$190,931 for FY19 Actual. and \$199.814 for FY20 Requested Budget.



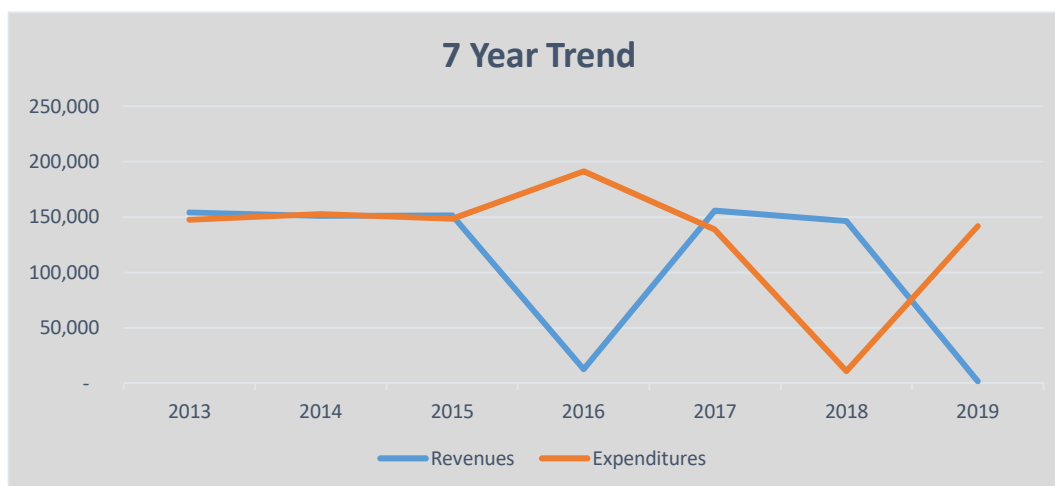
FARM AND RANGE

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

	FY2018 Actual	FY2019 Adjusted Budget	FY2019 Actual	FY2020 Requested Budget	FY2020 Budget Change From FY2019 Actual	
					\$	%
Revenues:						
Miscellaneous	\$ 1,573	-	1,860	-	(1,860)	(100.00%)
Intergovernmental	144,746	137,773	-	15,593	15,593	0.00%
Total Revenue	\$ 146,319	137,773	1,860	15,593	13,733	738.33%
Expenditures by Category:						
Other Operating	\$ 11,009	142,180	141,754	15,000	(126,754)	(89.42%)
Total	\$ 11,009	142,180	141,754	15,000	(126,754)	(89.42%)



GROSS RECEIPTS TAX RESERVE

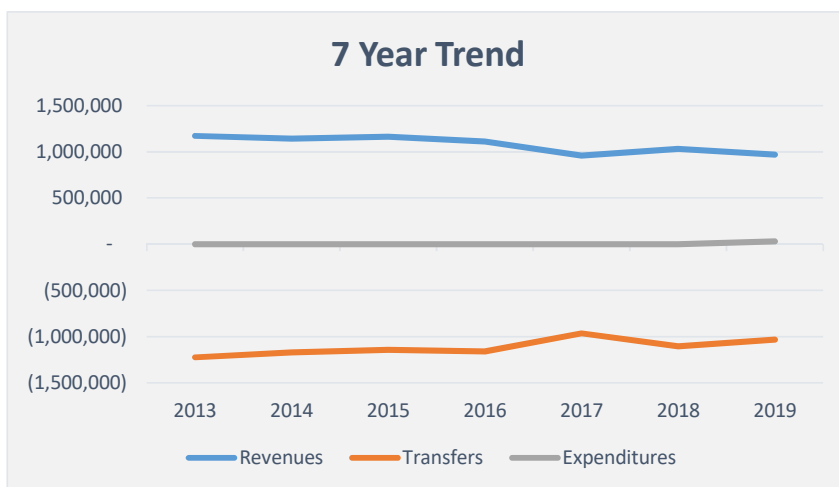
Department Description

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

	FY2018 Actual	FY2019 Adjusted Budget	FY2019 Actual	FY2020 Requested Budget	FY2020 Budget Change From FY2019 Actual	
					\$	%
Revenues:						
GRT-Reserves	\$ 1,032,786	985,483	968,573	978,632	10,059	1.04%
Total Revenues	\$ 1,032,786	985,483	968,573	978,632	10,059	1.04%
Transfers:						
Transfer to General Fund	\$ (1,105,874)	(1,032,786)	(1,032,786)	(937,095)	95,691	(9.27%)
Total Transfers	\$ (1,105,874)	(1,032,786)	(1,032,786)	(937,095)	95,691	(9.27%)
Expenditures by Category:						
Other Operating	\$ -	32,027	31,477	32,876	1,399	4.44%
Total	\$ -	32,027	31,477	32,876	1,399	4.44%

Note: Starting in FY19, the General Fund Gross Receipts Tax (GRT) distribution costs are being accounted for separately (no longer netted against the revenue) due to State reporting requirements. As a result other operating expenditures is reflecting an increase of \$32,027 for FY19 Adjusted Budget, \$31,477 for FY19 Actual. and \$32,876 for FY20 Requested Budget.



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.

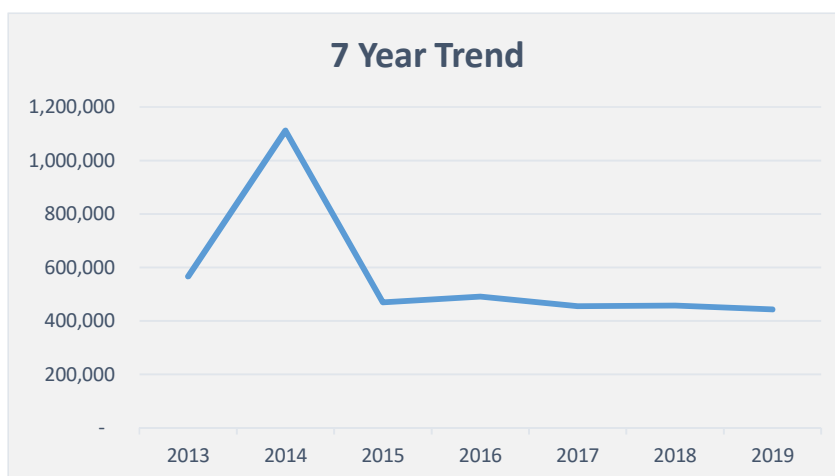
Department Summary

Expenditures by Category:

	FY2018 Actual	FY2019 Adjusted Budget	FY2019 Actual	FY2020 Requested Budget	FY2020 Budget Change From FY2019 Actual	
					\$	%
Other Operating	\$ 457,507	463,763	454,641	442,920	(11,721)	(2.58%)
Total	\$ 457,507	463,763	454,641	442,920	(11,721)	(2.58%)

Goals/Concerns

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



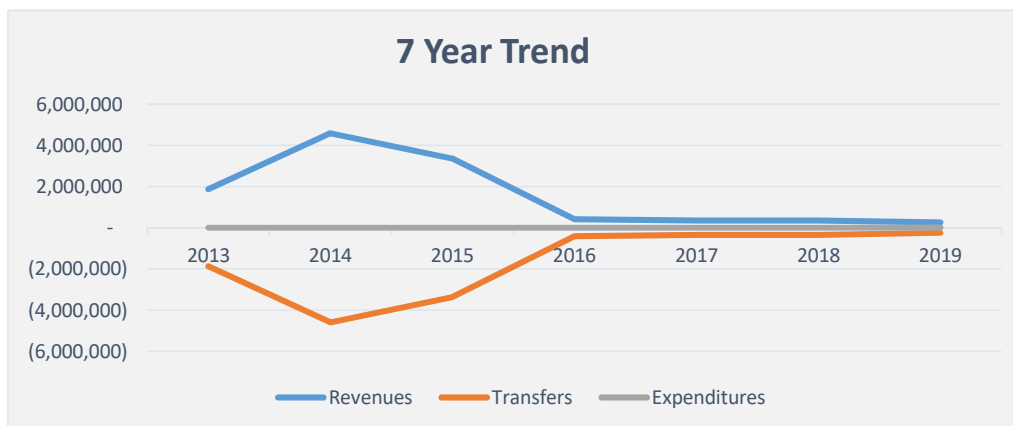
HOSPITAL GRT

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

	FY2018 Actual	FY2019 Adjusted Budget	FY2019 Actual	FY2020 Requested Budget	FY2020 Budget Change From FY2019 Actual	
					\$	%
Revenues:						
GRT-Hospital	\$ 346,911	324,915	257,288	-	(257,288)	(100.00%)
Total Revenue	\$ 346,911	324,915	257,288	-	(257,288)	(100.00%)
Transfers:						
Tx to Hospital Construction	\$ (346,911)	(314,254)	(248,862)	-	248,862	(100.00%)
Total Transfers	\$ (346,911)	(314,254)	(248,862)	-	248,862	(100.00%)
Expenditures by Category:						
Other Operating	\$ -	10,661	8,427	-	(8,427)	(100.00%)
Total	\$ -	10,661	8,427	-	(8,427)	(100.00%)



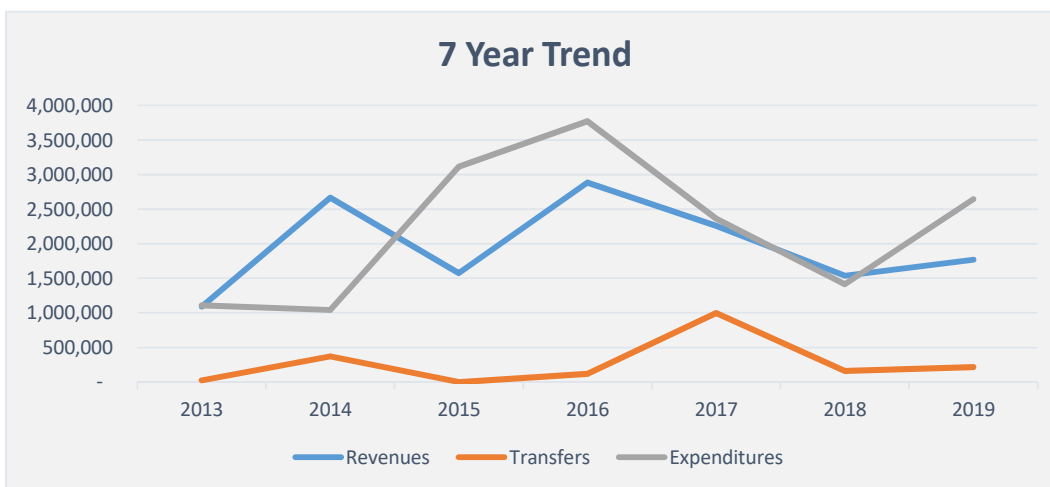
INTERGOVERNMENTAL GRANTS

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

	FY2018 Actual	FY2019 Adjusted Budget	FY2019 Actual	FY2020 Requested Budget	FY2020 Budget Change From FY2019 Actual	
					\$	%
<u>Revenues:</u>						
Intergovernmental	\$ 1,538,814	10,378,962	1,768,676	13,332,597	11,563,921	653.82%
Total Revenue	\$ 1,538,814	10,378,962	1,768,676	13,332,597	11,563,921	653.82%
<u>Transfers:</u>						
Transfer from Gen Fund	\$ 15,288	302,064	10,000	7,198	(2,802)	(28.02%)
Transfer from Road Fund	145,600	197,064	187,064	-	(187,064)	(100.00%)
Transfer from Capl Repl Resvr	-	17,470	17,470	-	(17,470)	(100.00%)
Total Transfers	\$ 160,888	516,598	214,534	7,198	(207,336)	(96.64%)
<u>Expenditures by Category:</u>						
Other Operating	\$ 954,055	10,326,852	2,579,263	12,509,362	9,930,099	385.00%
Capital	458,664	65,706	65,706	-	(65,706)	(100.00%)
Total	\$ 1,412,719	10,392,558	2,644,969	12,509,362	9,864,393	372.95%



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

	FY2018 Actual	FY2019 Adjusted Budget	FY2019 Actual	FY2020 Requested Budget	FY2020 Budget Change From FY2019 Actual	
					\$	%
Revenues:						
Property Taxes	\$ 1,576,961	1,571,866	1,586,214	1,577,293	(8,921)	(0.56%)
Oil & Gas Taxes	267,214	258,486	308,917	275,629	(33,288)	(10.78%)
Miscellaneous	47,635	35,000	98,972	40,000	(58,972)	(59.58%)
Total Revenues	\$ 1,891,810	1,865,352	1,994,103	1,892,922	(101,181)	(5.07%)
Transfers:						
Transfer to General Fund	\$ (23,399)	(23,633)	(23,633)	(5,000)	18,633	(78.84%)
Tx to Capital Replacement	-	(177,000)	-	(177,000)	(177,000)	(100.00%)
Tx to SJ Water Commission	(1,103,032)	(3,284,011)	(1,160,563)	(2,562,242)	(1,401,679)	120.78%
Total Transfers	\$ (1,126,431)	(3,484,644)	(1,184,196)	(2,744,242)	(1,560,046)	131.74%



PROBATE JUDGE



COUNTY PROBATE JUDGE

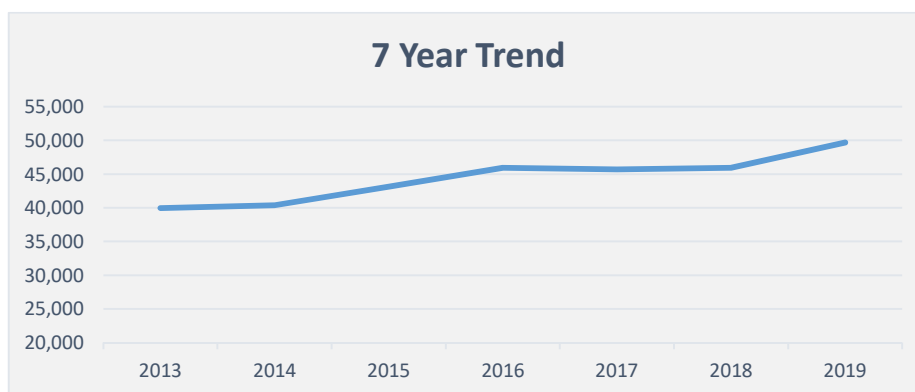
Department Description

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

	FY2018 Actual	FY2019 Adjusted Budget	FY2019 Actual	FY2020 Requested Budget	FY2020 Budget Change From FY2019 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 33,143	35,629	35,628	38,115	2,487	6.98%
Benefits	11,947	13,494	13,495	19,175	5,680	42.09%
Other Operating	858	2,200	570	5,600	5,030	882.46%
Total	\$ 45,948	51,323	49,693	62,890	13,197	26.56%

Number of Employees	1	1	1	1
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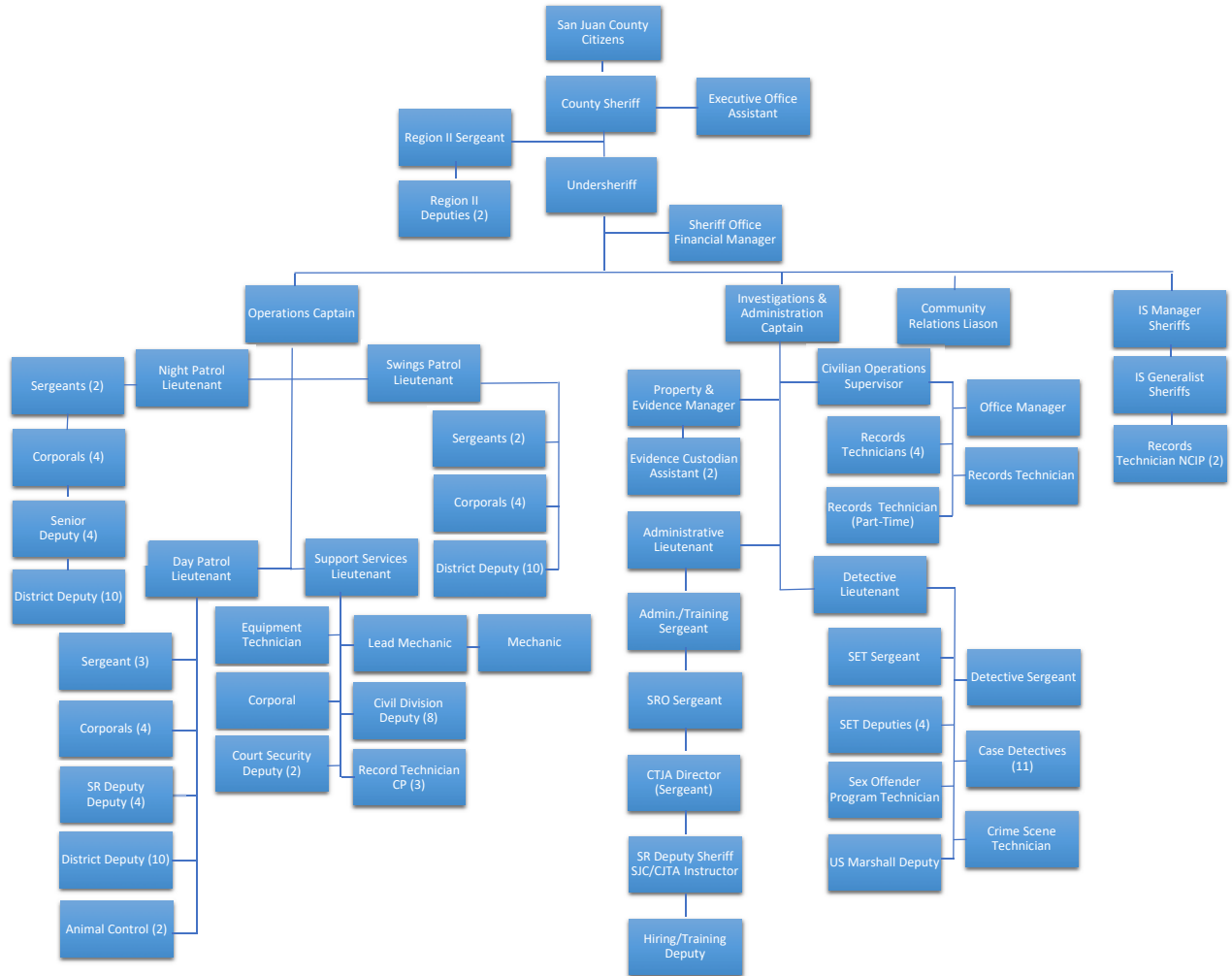
Goals/Concerns

- Cross-train employees concerning Probate

Performance Measures/Objectives

Performance Measures	FY2018 Actual	FY2019 Estimate	FY2020 Budget
Cross-train employees concerning Probate	100%	100%	100%

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 103 certified and commissioned law enforcement personnel, 2 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, 2 staff members assigned to the local police academy, National Criminal Information Center (NCIC) coordinator, computer technicians, community relations liaison, fleet and equipment technicians and mechanics and other civilians; (2) Court Services provide all court related services such as civil processing, court security and prisoner transport and extradition; (3) Patrol provides 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

	FY2018 Actual	FY2019 Adjusted Budget	FY2019 Actual	FY2020 Requested Budget	FY2020 Budget Change From FY2019 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 7,246,746	7,697,755	7,535,459	7,973,378	437,919	5.81%
Benefits	2,923,415	3,166,704	3,056,483	3,382,767	326,284	10.68%
Professional Services	60,630	106,007	101,224	110,417	9,193	9.08%
Other Operating	2,069,223	2,198,134	1,951,576	1,228,515	(723,061)	(37.05%)
Total	\$ 12,300,014	13,168,600	12,644,742	12,695,077	50,335	0.40%
Number of Employees	130	130	131	131		



Goals/Concerns

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



San Juan County Sheriff Shane Ferrari

Performance Measures/Objectives

Performance Measures	FY2018 Actual	FY2019 Estimate	FY2020 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

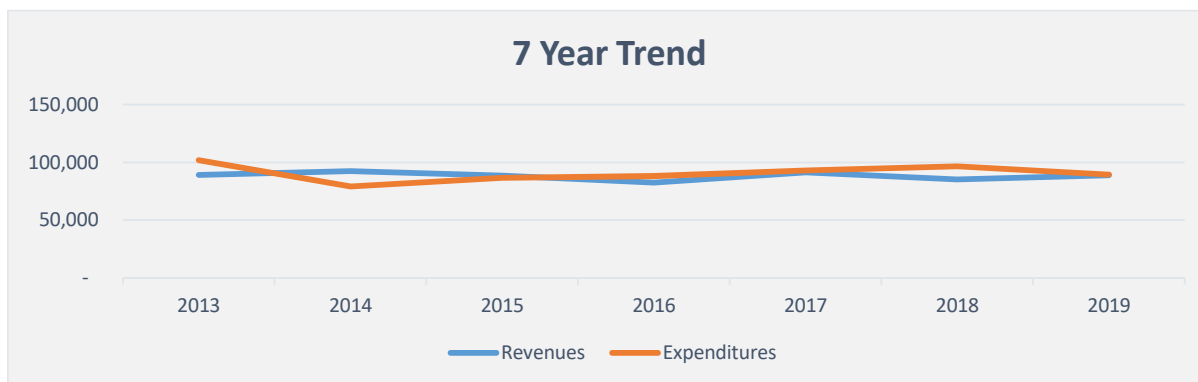
This fund is used to account for funds expended for capital outlay, travel, and training for the Sheriff's Department. Funding is provided by a state grant in accordance with state statute section 29-13-4 NMSA 1978 compilation.

Summary

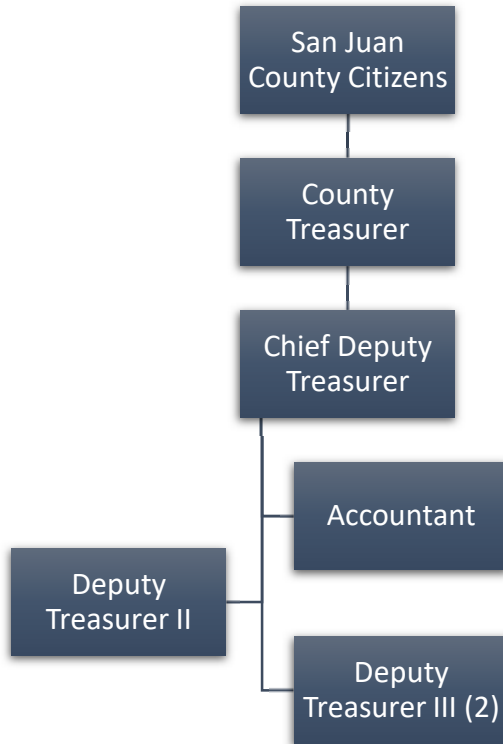
	FY2018 Actual	FY2019 Adjusted Budget	FY2019 Actual	FY2020 Requested Budget	FY2020 Budget Change From FY2019 Actual	
					\$	%
<u>Revenues:</u>						
Intergovernmental	\$ 85,200	88,800	88,800	90,000	1,200	1.35%
Total Revenue	\$ 85,200	88,800	88,800	90,000	1,200	1.35%
<u>Expenditures by Category:</u>						
Other Operating	20,381	23,800	23,800	56,821	33,021	138.74%
Capital	\$ 76,216	65,465	65,465	33,179	(32,286)	(49.32%)
Total	\$ 96,597	89,265	89,265	90,000	735	0.82%

Goals/Concerns

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



TREASURER



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

	FY2018 Actual	FY2019 Adjusted Budget	FY2019 Actual	FY2020 Requested Budget	FY2020 Budget Change From FY2019 Actual	
					\$	%
Revenues:						
Permits/Fees	\$ 119,895	74,000	163,072	121,920	(41,152)	(25.24%)
Miscellaneous	6,215	400	8,953	-	(8,953)	(100.00%)
Intergovernmental	141,000	154,000	154,000	154,000	-	100.00%
Total Revenue	\$ 267,110	228,400	326,025	275,920	(50,105)	(15.37%)

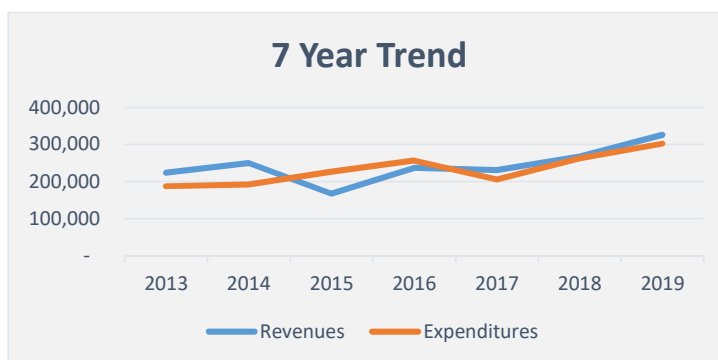
Expenditures by Category:

Wages	\$ 110,585	116,957	116,029	120,912	4,883	4.21%
Benefits	21,811	21,517	17,670	21,511	3,841	21.74%
Professional Services	50,001	112,487	109,107	70,530	(38,577)	(35.36%)
Other Operating	44,427	58,978	54,983	56,696	1,713	3.12%
Capital	35,736	5,520	4,520	7,500	2,980	65.93%
Total	\$ 262,560	315,459	302,309	277,149	(25,160)	(8.32%)

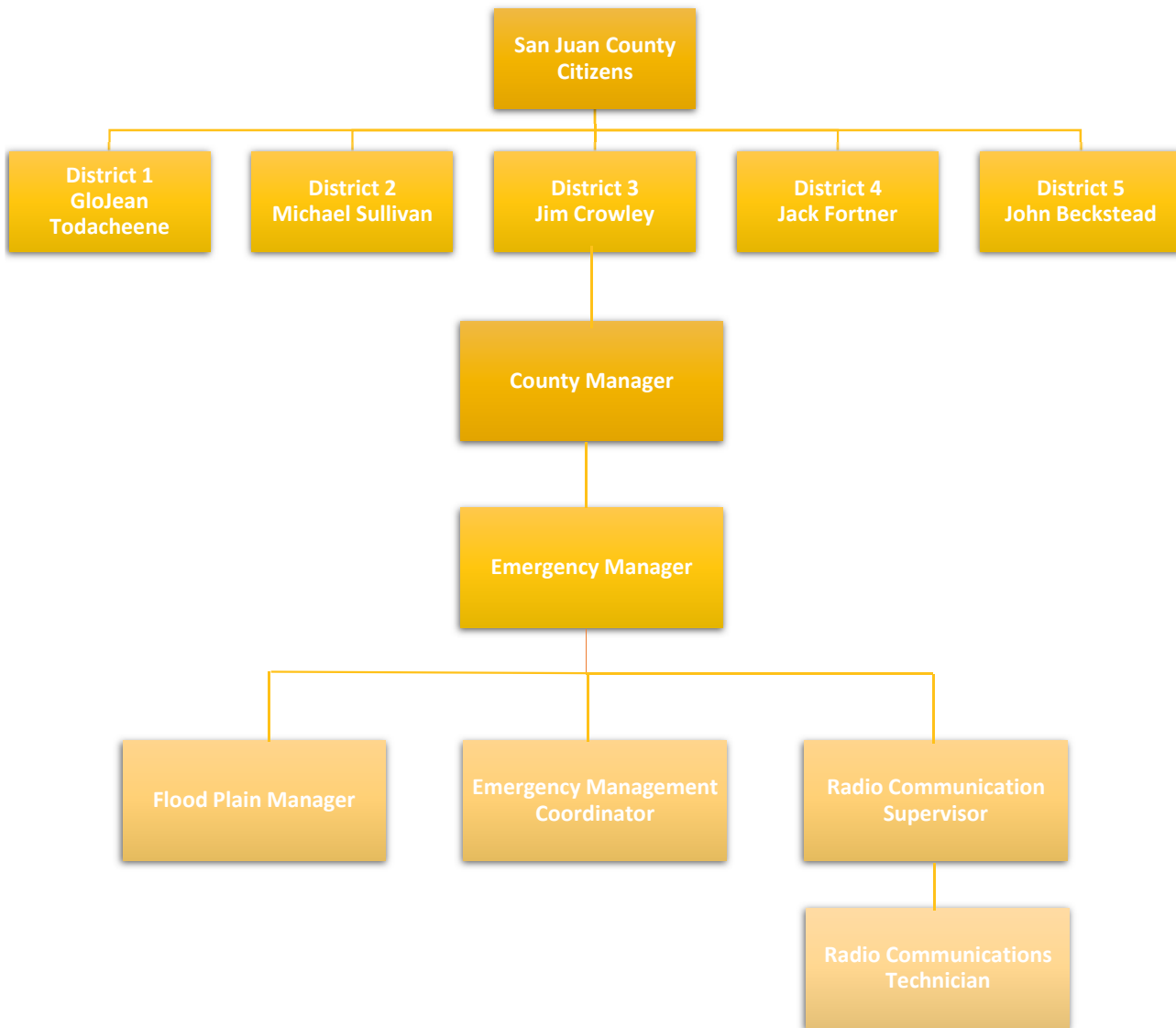
Number of Employees	2	2	2	2
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Goals/Concerns

- 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) and operates the Tactical Operations Center (TOC). The Office of Emergency Management (OEM) maintains the Emergency Operations Plan (EOP) and the San Juan County Multi-Jurisdictional Hazard Mitigation Plan. The department conducts the annual homeland security exercises along with assisting local industry with compliance requirements as they relate to emergency preparedness. Emergency Management applies for and manages the homeland security grant funding for equipment procurement and exercise/drill purposes for all response agencies (Typed Teams) in San Juan County. The Emergency Manager serves as 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. The department is also responsible for the operations of the emergency communications systems in the County, Aztec, Bloomfield and Farmington. This includes 25 radio tower sites, the San Juan County Communications Authority, Adult Detention Center, and Public Works systems. Emergency Management coordinates with the States of Colorado, New Mexico, the Navajo Nation, and the BLM to effect interoperable communications. Emergency Management also encompasses the Floodplain Managers office. The Floodplain Manager coordinates San Juan County's participation in the National Flood Insurance Program (NFIP) and its status in the Community Rating System (CRS) by managing San Juan County Ordinance 58: Flood Damage Prevention, San Juan County Ordinance 69: Manufactured Home Placement and community outreach including inserts in the Farmington utility bills. The Department maintains San Juan County's designation as a Storm Ready Community by the National Weather Service. Emergency Management also coordinates the Community Emergency Response Training program (CERT), providing training to citizens and County employees on emergency preparedness.

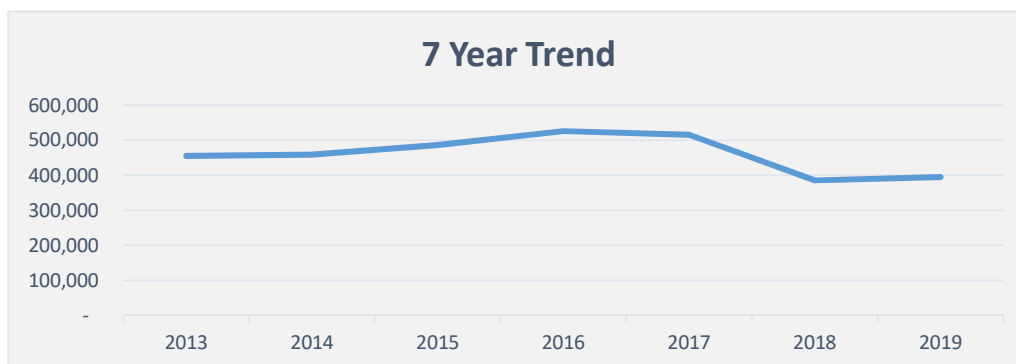
Department Summary

Expenditures by Category:

	FY2018 Actual	FY2019 Adjusted Budget	FY2019 Actual	FY2020 Requested Budget	FY2020 Budget Change From FY2019 Actual	
					\$	%
Wages	\$ 231,078	297,554	246,163	242,733	(3,430)	(1.39%)
Benefits	108,568	105,406	103,450	106,081	2,631	2.54%
Professional Services	26,885	31,500	24,496	31,000	6,504	26.55%
Other Operating	18,494	28,308	21,008	24,600	3,592	17.10%
Total	\$ 385,025	462,768	395,117	404,414	9,297	2.35%

Number of Employees

6 6 5 5



EMERGENCY MANAGEMENT (CONTINUED)

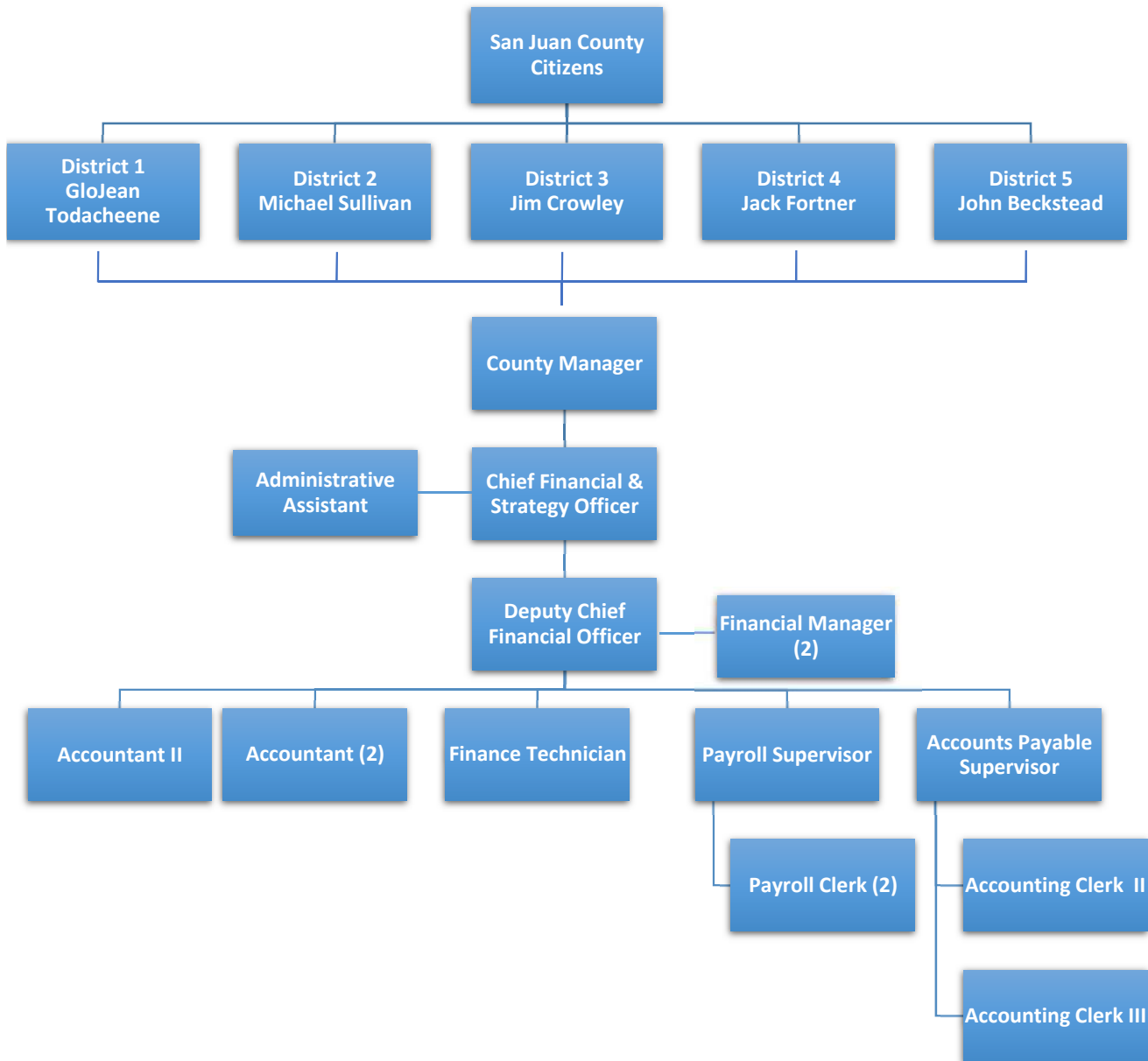
Goals/Concerns

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

Performance Measures/Objectives

Performance Measures	FY2018 Actual	FY2019 Estimate	FY2020 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 the San Juan County All Hazards Mitigation Plan	100%	100%	100%
Maintain and make improvements to the Safe School planning for school emergencies	100%	100%	100%

FINANCE



FINANCE

Department Description

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

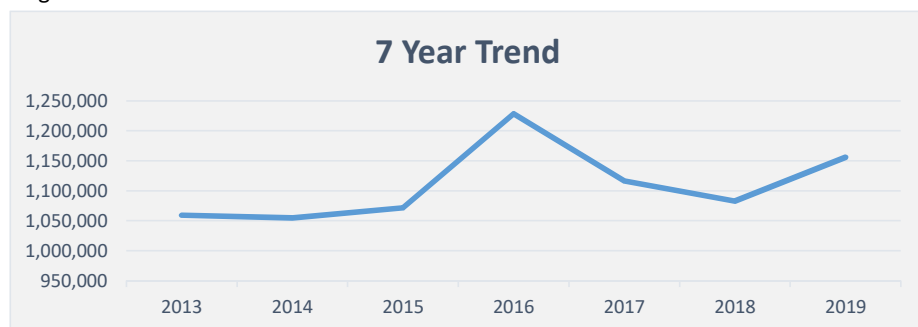
Department Summary

	FY2018 Actual	FY2019 Adjusted Budget	FY2019 Actual	FY2020 Requested Budget	FY2020 Budget Change From FY2019 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 751,127	787,453	795,215	818,062	22,847	2.87%
Benefits	242,439	262,561	245,516	270,790	25,274	10.29%
Professional Services	46,221	75,812	66,049	76,636	10,587	16.03%
Other Operating	43,056	54,669	49,327	49,682	355	0.72%
Total	\$ 1,082,843	1,180,495	1,156,107	1,215,170	59,063	5.11%
Number of Employees		15	15	15	15	

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

Goals/Concerns

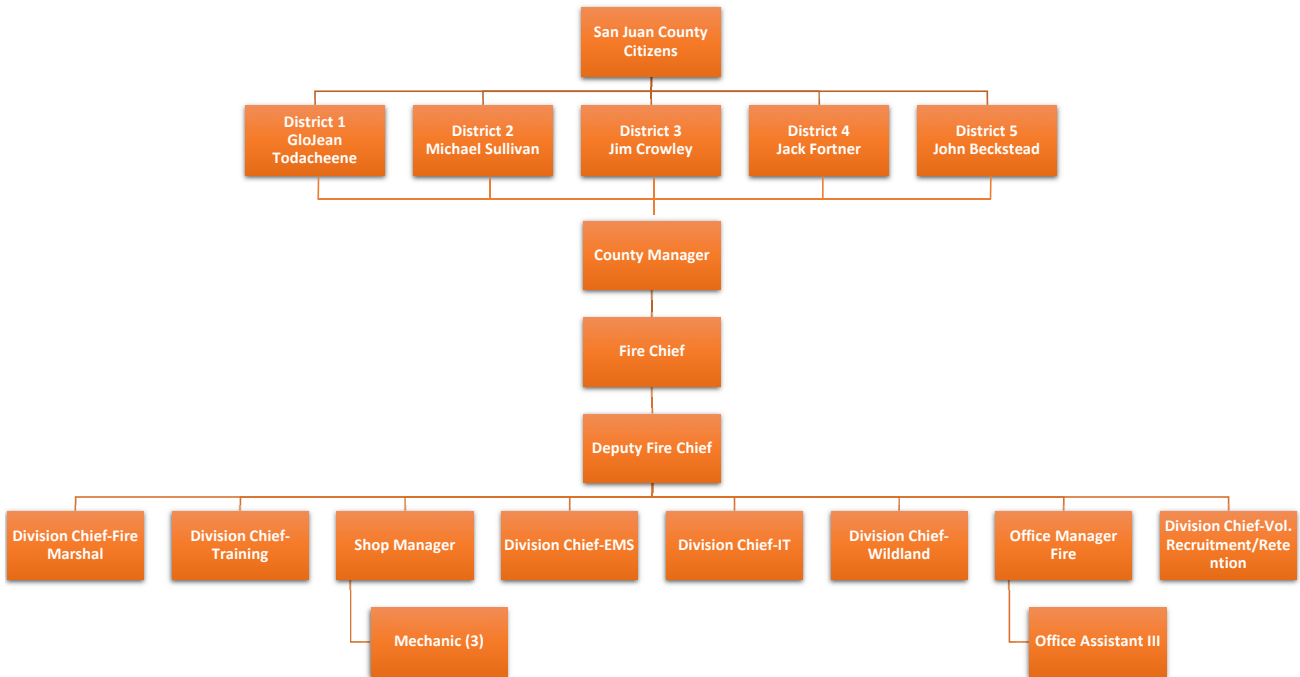
- Continue to receive GFOA's Certificate of Achievement for Excellence in Financial Reporting (highest recognition - governmental financial reporting)
- Continue to receive GFOA's Distinguished Budget Presentation Award (highest form of recognition in governmental budgeting)
- Annually – obtain an unmodified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



Performance Measures/Objectives

Performance Measures	FY2018 Actual	FY2019 Estimate	FY2020 Budget
Receive GFOA's Certificate of Achievement for Excellence in Financial Reporting	100%	100%	100%
Receive GFOA's Distinguished Budget Presentation Award	100%	100%	100%
Obtain Unmodified or "Clean" Audit Opinion	100%	100%	100%

FIRE OPERATIONS



FIRE OPERATIONS

Department Description

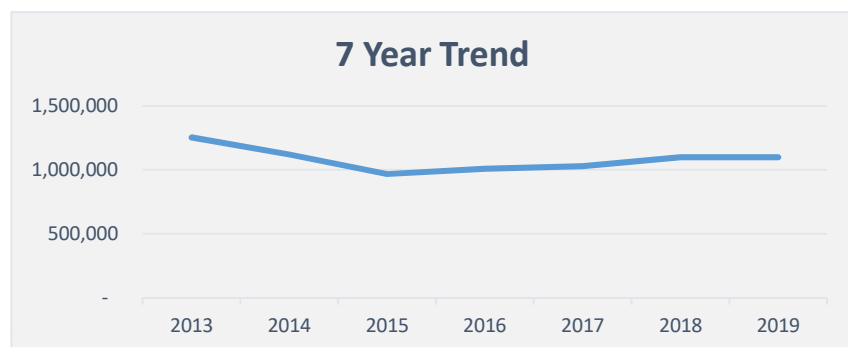
The Fire Operations Department provides administrative oversight for ten volunteer fire districts which provide basic fire suppression and emergency medical assistance to virtually the entire County plus portions of Western Rio Arriba County and Eastern Arizona as well as Northwest Sandoval County. The fire administration staff provides overall coordination, fiscal management, planning, and training. The Fire Operations office provides fire investigations, code enforcement, and commercial building plan reviews/inspections as well as response to major incidents. This office also provides public fire safety education and helps the fire districts in personnel matters and recruitment. The division also provides maintenance for all fire equipment in the County fire districts. There are currently over 215 volunteer firefighters serving in the County.

Department Summary

	FY2018 Actual	FY2019 Adjusted Budget	FY2019 Actual	FY2020 Requested Budget	FY2020 Budget Change From FY2019 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 825,761	923,559	792,374	-	(792,374)	(100.00%)
Benefits	271,767	280,530	307,045	-	(307,045)	(100.00%)
Total	\$ 1,097,528	1,204,089	1,099,419	-	(1,099,419)	(100.00%)

Number of Employees 14 14 14

Note: During the 2019 Regular Session of the New Mexico State Legislature, House Bill 479, *De-Earmark Local Option Gross Receipts*, was passed. With the passage of this bill, the Fire Department wages and benefits will now be accounted for in the Fire Excise Tax Fund starting in FY20.



Goals/Concerns

- Starting in FY20, all Goals/Concerns will be accounted for in the Fire Excise Tax Fund

Performance Measures	FY2018 Actual	FY2019 Estimate	FY2020 Budget*
Maintain and improve ISO ratings	100%	100%	N/A
Improve recruitment and retention of volunteers	215	> 225	N/A

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

EMERGENCY MEDICAL SERVICES

Department Description

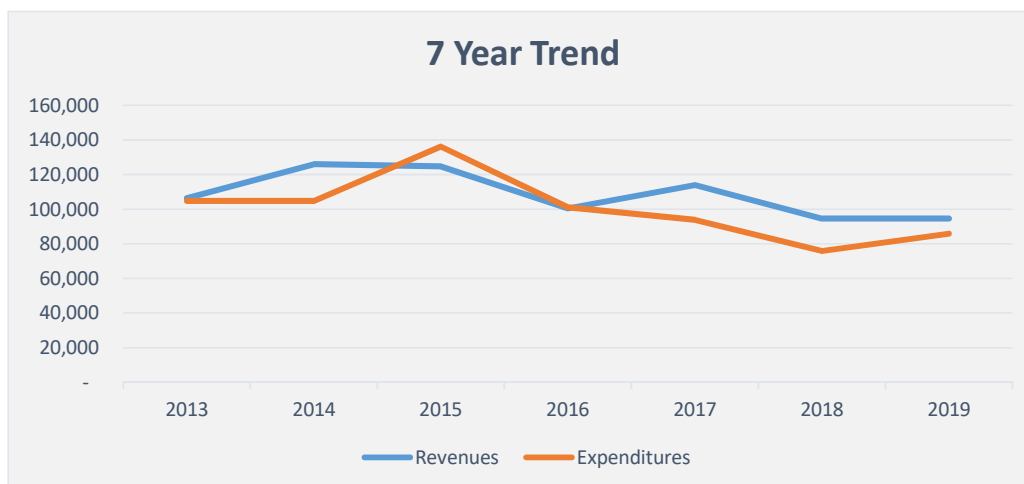
The New Mexico State Legislature initiated the State Emergency Medical Service Fund Act (EMS Fund Act) in the mid to late 70's as an appropriation out of the general fund. In the mid 80's the legislature agreed to dedicate one dollar out of each motor vehicle registration and re-registration to this 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 FY19 actual award was \$93,453. There are strict limitations on how the money may be used.

Summary

	FY2018 Actual	FY2019 Adjusted Budget	FY2019 Actual	FY2020 Requested Budget	FY2020 Budget Change From FY2019 Actual	
					\$	%
Revenues:						
EMS Grant	\$ 94,583	93,453	93,453	93,453	-	0.00%
Total Revenue	\$ 94,583	93,453	93,453	93,453	-	0.00%

Expenditures by Category:

Professional Services	\$ 55,855	55,272	55,272	52,500	(2,772.00)	(5.02%)
Other Operating	7,046	18,181	16,488	22,322	5,834	35.38%
Capital	12,909	20,000	14,042	-	(14,042)	(100.00%)
Total	\$ 75,810	93,453	85,802	74,822	(10,980)	(12.80%)



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 \$1,624,769 in FY19.

Summary

	FY2018 Actual	FY2019 Adjusted Budget	FY2019 Actual	FY2020 Requested Budget	FY2020 Budget Change From FY2019 Actual	
					\$	%
Revenues:						
GRT-Fire Excise Tax	\$ 2,232,689	1,977,572	1,624,769	2,174,539	549,770	33.84%
Charges for Services	17,583	36,425	20,589	32,000	11,411	55.42%
Intergovernmental	70,080	60,000	51,120	60,000	8,880	17.37%
Miscellaneous	125,870	45,000	79,694	40,000	(39,694)	(49.81%)
Total Revenue	\$ 2,446,222	2,118,997	1,776,172	2,306,539	530,367	29.86%

Transfers:

Transfer from General Fund	\$ -	-	-	1,269,477	1,269,477	0.00%
Transfer to General Fund	(436,916)	(429,602)	(429,602)	(304,343)	125,259	(29.16%)
Transfer to Debt Service	-	-	-	(485,794)	(485,794)	0.00%
Total Transfers	\$ (436,916)	(429,602)	(429,602)	479,340	908,942	(211.58%)

Expenditures by Category:

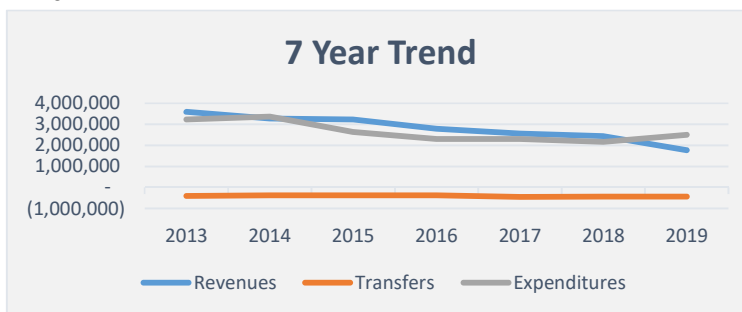
Wages	\$ -	-	-	1,299,349	1,299,349	-
Benefits	-	-	-	292,033	292,033	-
Professional Services	808,712	1,211,595	1,125,713	476,750	(648,963)	(57.65%)
Other Operating	1,149,217	1,624,407	947,780	1,196,311	248,531	26.22%
Capital	204,177	796,650	424,675	340,000	(84,675)	(19.94%)
Total	\$ 2,162,106	3,632,652	2,498,168	3,604,443	1,106,275	44.28%

Number of Employees

N/A N/A N/A 14

Note: During the 2019 Regular Session of the New Mexico State Legislature, House Bill 479, *De-Earmark Local Option Gross Receipts*, was passed. With the passage of this bill, the Fire Department wages and benefits will now be accounted for in the Fire Excise Tax Fund starting in FY20.

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



Performance Measures	FY2018 Actual	FY2019 Estimate	FY2020 Budget*
Maintain and improve ISO ratings	100%	100%	100%
Improve recruitment and retention of volunteers	215	> 225	>230

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

STATE FIRE FUNDS

Department Description

The State Fire Fund's revenue is generated from a surcharge on insurance. A portion of the revenue is allotted to fire departments based on the Insurance Services Office rating and the number of stations as established by statute. We received \$2,870,949 for the FY2019 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 215 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

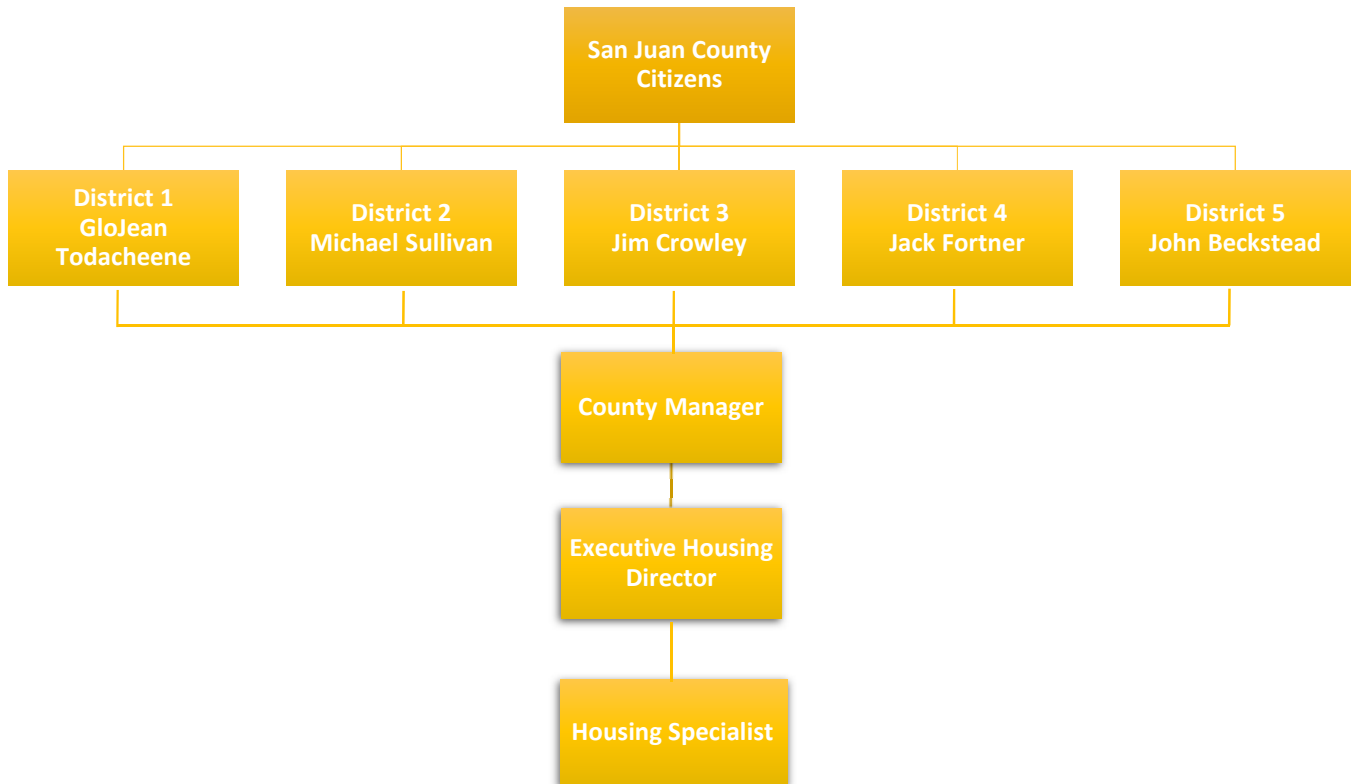
	FY2018 Actual	FY2019 Adjusted Budget	FY2019 Actual	FY2020 Requested Budget	FY2020 Budget Change From FY2019 Actual	
					\$	%
Revenues:						
Miscellaneous	\$ -	-	1,939	-	(1,939)	0.00%
Intergovernmental	1,749,315	2,870,949	2,870,949	1,981,549	(889,400)	(30.98%)
Total Revenue	\$ 1,749,315	2,870,949	2,872,888	1,981,549	(891,339)	(31.03%)
Expenditures by Category:						
Professional Services	\$ 2,505	9,250	3,224	4,850	1,626	50.43%
Other Operating	1,484,110	3,474,715	1,683,103	2,974,636	1,291,533	76.74%
Capital	200,599	59,000	55,830	320,326	264,496	473.75%
Total	\$ 1,687,214	3,542,965	1,742,157	3,299,812	1,557,655	89.41%

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.

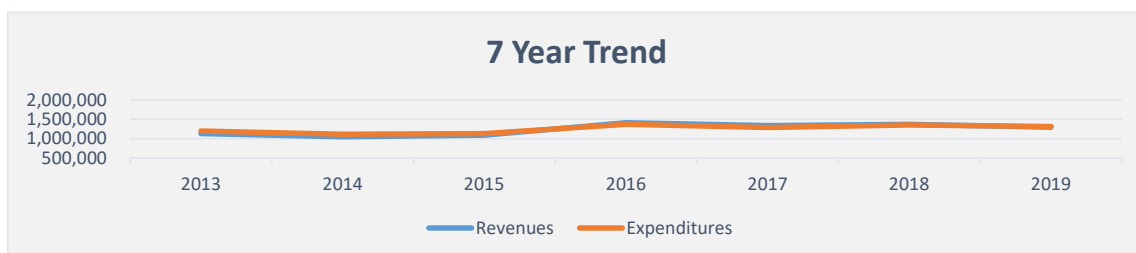
Summary

	FY2018 Actual	FY2019 Adjusted Budget	FY2019 Actual	FY2020 Requested Budget	FY2020 Budget Change From FY2019 Actual	
					\$	%
Revenues:						
Miscellaneous	\$ 5,127	5,025	5,512	5,000	(512)	(9.29%)
Intergovernmental	1,367,268	1,439,955	1,289,557	1,309,253	19,696	1.53%
Total Revenue	\$ 1,372,395	1,444,980	1,295,069	1,314,253	19,184	1.48%

Expenditures by Category:

Wages	\$ 117,853	127,831	127,831	131,006	3,175	2.48%
Benefits	37,170	39,224	39,221	40,332	1,111	2.83%
Professional Services	-	7,000	53	7,000	6,947	0.00%
Other Operating	1,202,881	1,269,436	1,144,700	1,210,580	65,880	5.76%
Total	\$ 1,357,904	1,443,491	1,311,805	1,388,918	77,113	5.88%

Number of Employees 2 2 2 2



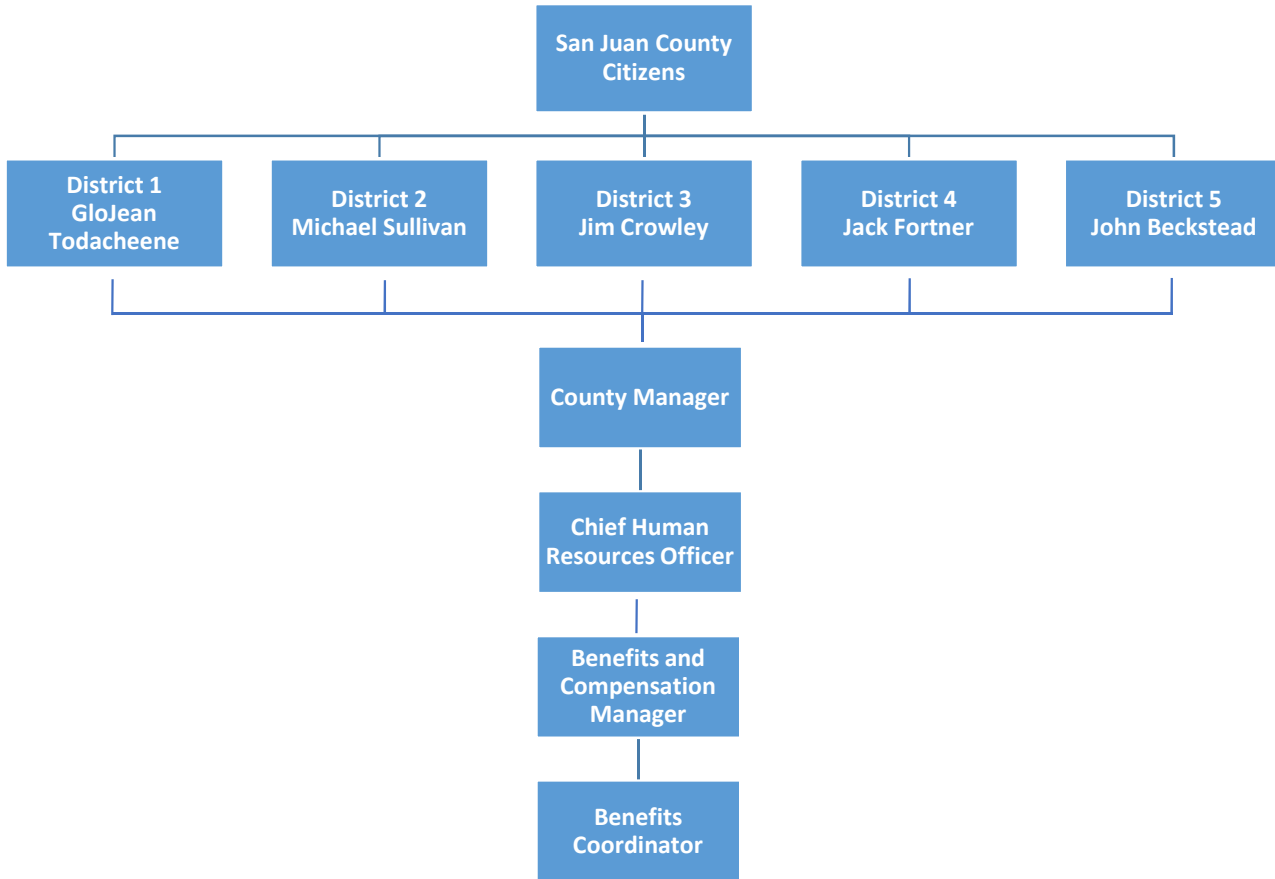
Goals/Concerns

- Our goal is to preserve rental assistance for Families, Elderly, and Disabled in San Juan County
- We to work on our waiting list and utilize the funds available
- Continue to better serve residents such as homeless Veterans and those less fortunate
- 25 available VASH Vouchers have all been filled.
- We are committed in making a difference in our County's needs and challenges
- We collaborate with agencies throughout the County to better assist those in need

Performance Measures/Objectives

Performance Measures	FY2018 Actual	FY2019 Estimate	FY2020 Budget
Received SUPERIOR RATING from HUD We earned 135 points out of 135	N/A	100%	100%
Reporting Rate has remained at 100% or greater	100%	100%	100%

MAJOR MEDICAL



MAJOR MEDICAL



Fund Description

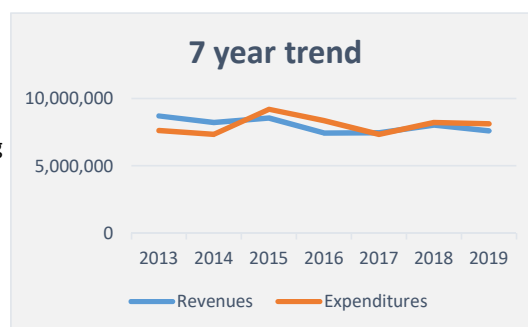
This fund is utilized to cover the cost of providing medical and prescription coverage for the employees of San Juan County and is managed by the Employee Benefits Division of Human Resources. The Employee Benefits Division is responsible for ensuring that employees are informed on eligible benefits. They ensure forms and documents are complete and comply with IRS Section 125 Premium Only Plan rules and abide by HIPAA guidelines. Benefits personnel insure medical files are maintained separately and comply with Privacy and HIPAA disclosure requirements. The Employee Benefits Division is responsible for conducting an annual retirement seminar and open enrollment sessions. Benefits Personnel conduct annual plan to plan comparisons and analyze current trends to maintain valid and current plan options. Current benefit options include Medical (which includes Prescription, Mental Health, Basic/AD&D Life Insurance and Short-Term Disability), Dental and Vision options. The Employee Benefits Division personnel are liaisons between employees, third-party administrators, supplemental carriers, and providers. The Employee Benefits Division strives for excellence while maintaining thoroughness, accuracy, and privacy to provide the best and most effective care available. The Employee Benefits Division provides wellness opportunities by holding an annual wellness fair and wellness events throughout the year which include biometric testing, vaccine clinics, fitness center discounts and reimbursement. San Juan County's Benefit Plans are self-funded and the County contributes 79% of the premium and Plan Members contribute 21% of the Medical Plan premium. The Dental and Vision plans are 100% Plan Member funded.

Fund Summary

	FY2018 Actual	FY2019 Adjusted Budget	FY2019 Actual	FY2020 Requested Budget	FY2020 Budget Change From FY2019 Actual	
					\$	%
Revenue:						
Health Plan	\$ 7,988,248	7,597,000	7,553,340	7,588,000	34,660	0.46%
Interest	31,386	28,000	53,617	30,000	(23,617)	-44.05%
Miscellaneous	14	-	80	-	(80)	-100.00%
Total Revenues	\$ 8,019,648	7,625,000	7,607,037	7,618,000	10,963	0.14%
Expenditures by Category:						
Wages	\$ 109,475	114,544	110,000	115,798	5,798	5.27%
Benefits	41,903	46,612	50,989	51,958	969	1.90%
Professional Services	262,664	274,159	260,002	280,320	20,318	7.81%
Other Operating	7,809,401	7,991,000	7,695,133	7,596,782	(98,351)	(1.28%)
Total	\$ 8,223,443	8,426,315	8,116,124	8,044,858	(71,266)	(0.88%)
Number of Employees	2	2	2	2		

Goals/Concerns

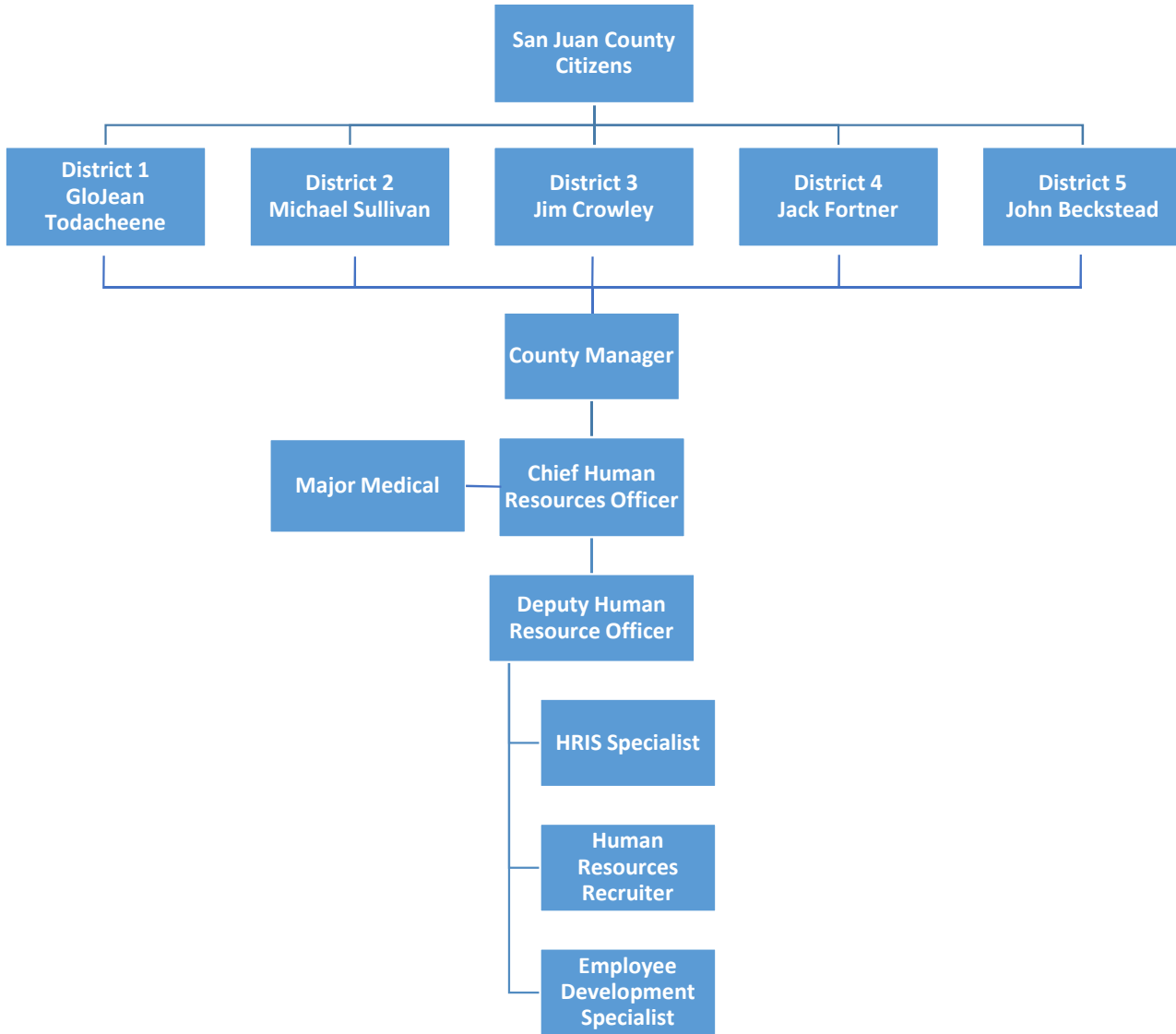
- Enhance and grow reporting capabilities
- Complete ACA reporting without SSN verification errors
- Continue to analyze & research best practices & benchmarking for Health Plans
- Streamline ACA reporting process
- Grow Benefits social media presence
- Get at least 30 vendors to attend wellness fair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



Performance Measures/Objectives

Performance Measures	FY2018 Actual	FY2019 Estimate	FY2020 Budget
Send out health/wellness information one time per month	25%	100%	100%
Read and share one article/publication per month regarding benefit	25%	100%	100%
Offer six or more open enrollment meetings between May and June	100%	100%	100%
Provide benefit summary quarterly and benefit tracker monthly	75%	100%	100%
Highlight one supplemental benefit each month	12%	100%	100%

HUMAN RESOURCES



HUMAN RESOURCES

Department Description

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

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

Expenditures by Category:

	FY2018 Actual	FY2019 Adjusted Budget	FY2019 Actual	FY2020 Requested Budget	FY2020 Budget Change From FY2019 Actual	
					\$	%
Wages	\$ 346,340	382,913	353,699	406,692	52,993	14.98%
Benefits	160,156	157,205	145,490	181,319	35,829	24.63%
Professional Services	-	360	309.00	400	91	100.00%
Other Operating	54,310	75,663	66,173	118,652	52,479	79.31%
Total	\$ 560,806	616,141	565,671	707,063	141,392	25.00%
Number of Employees	5	5	6	6		

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

Goals/Concerns

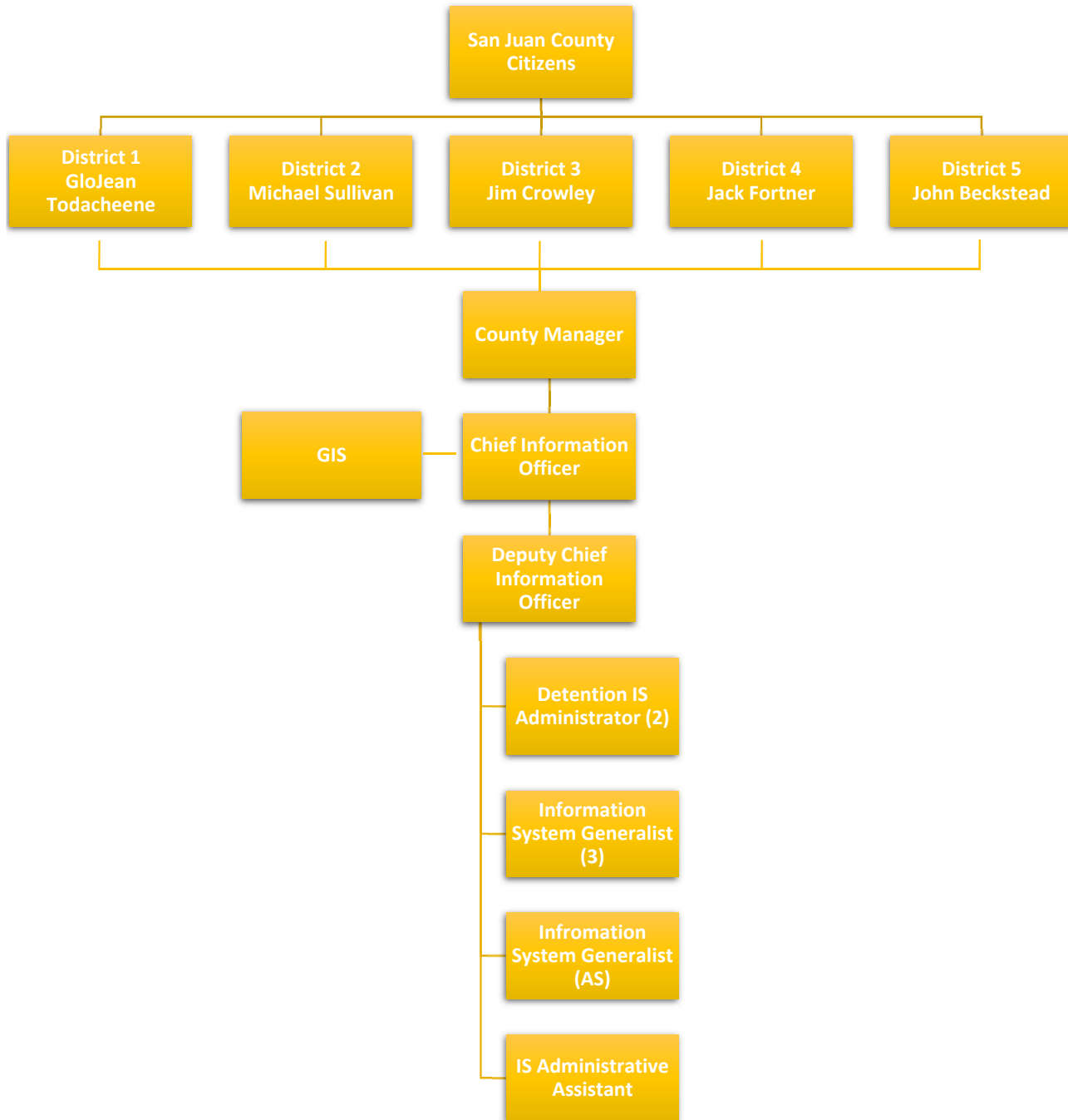
- Maintain dual role of human resources as a service department and strategic business partner
- Employer of choice; recognize value of each San Juan County Employee
- Ensure compliance of applicable Federal/State employment laws
- Recruit and retain a diverse workforce to meet the needs of the County; 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	FY2018 Actual	FY2019 Estimate	FY2020 Budget
<i>Strategic Business Partner & Employer of Choice</i> <ul style="list-style-type: none"> Forecast possible retirements; strategically prepare for succession planning 	75%	75%	85%
<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 	25% 75% 100%	75% 85% 100%	100% 100% 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 Implement formal/informal training initiatives Implement Performance Evaluation Module for Munis-July 1, 2019 	15% N/A N/A	25% 25% 25%	75% 75% 100%
<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 	15% 10% 25% 10%	65% 25% 50% 50%	90% 75% 75% 75%

INFORMATION SYSTEMS



INFORMATION SYSTEMS

Department Description

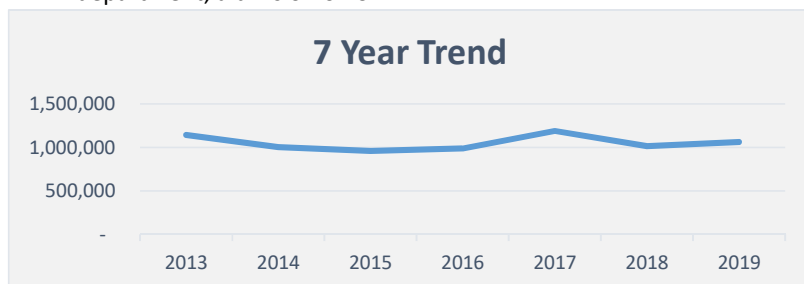
The Information Systems Department provides hardware, software, and network connectivity to meet the information processing needs, and the retrieval and storage of data required for the continued functionality of the County. The IS Department maintains 22 physical and 34 virtual servers, and approximately 500 PC's throughout the County. IS assists County offices in utilizing the latest technologies. Technical support for hardware is comprised of workstations, laptops, servers, switches, routers, IP Phones, and UPS's. Support for software includes third party applications such as: Microsoft products, Tyler Technology products, and others. Other software support services are recommendations, installation, implementation, upgrades, development, training, and maintenance. IS responsibilities also include support of the Voice Over IP (VOIP) phone system, internet and e-mail access, the Local Area Network (LAN), the Wide Area Network (WAN), and the storage, accessibility and backup information entered and maintained by each County Department. IS is responsible for configuration specifications, purchasing, deploying, redeploying functional equipment to less critical positions, and surplus workstations, laptops, servers, and UPS's throughout County offices.

Department Summary

		FY2018 Actual	FY2019 Adjusted Budget	FY2019 Actual	FY2020 Requested Budget	FY2020 Budget Change From FY2019 Actual	
						\$	%
<u>Expenditures by Category:</u>							
Wages	\$	548,100	541,756	529,747	559,841	30,094	5.68%
Benefits		171,180	169,812	159,881	167,688	7,807	4.88%
Professional Services		1,428	1,500	1,428	-	(1,428)	(100.00%)
Other Operating		298,025	372,493	368,778	256,764	(112,014)	(30.37%)
Total	\$	1,018,733	1,085,561	1,059,834	984,293	(75,541)	(7.13%)

Number of Employees	8	8	9	9
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Note: An additional employee is managed by IS and is reported under the Geographic Information Systems department, a division of IS.



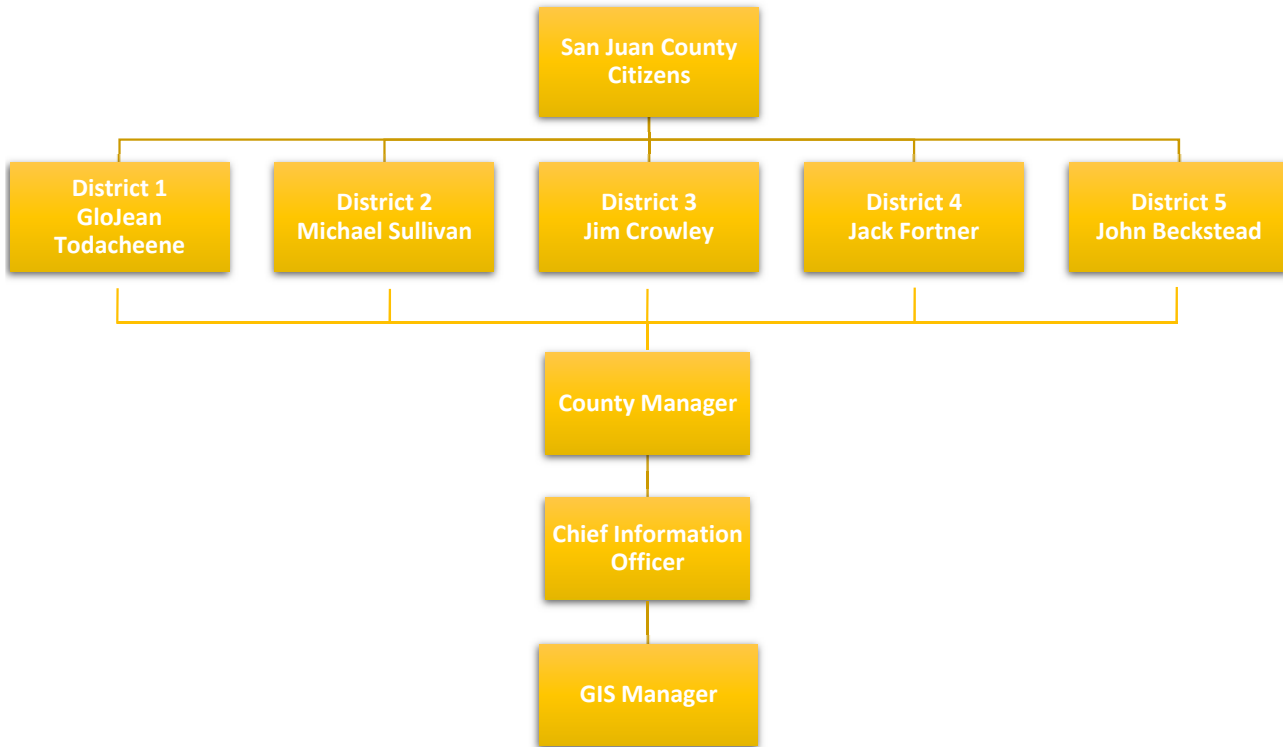
Goals/Concerns

- Fully implement Microsoft System Center
- Increase network backbone to 10 GB
- Implement hosted phone solution
- Implement Cyber Security Framework
- Implement Mobile Device

Performance Measures/Objectives

Performance Measures	FY2018 Actual	FY2019 Estimate	FY2020 Budget
Average response time for in-house equipment failures	1.5 Hours	1.5 Hours	2 Hours
Hyper-V server uptime	N/A	N/A	99%

GEOGRAPHIC INFORMATION SYSTEMS



GEOGRAPHIC INFORMATION SYSTEMS

Department Description

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

Department Summary

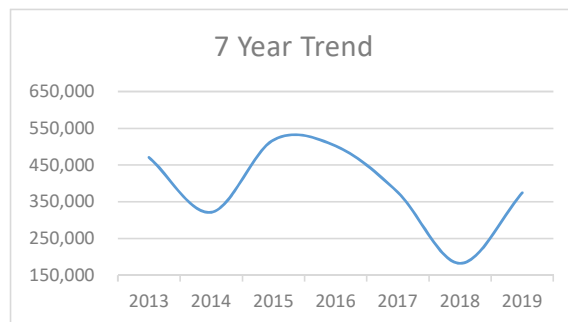
		FY2018 Actual	FY2019 Adjusted Budget	FY2019 Actual	FY2020 Requested Budget	FY2020 Budget Change From FY2019 Actual	
						\$	%
<u>Expenditures by Category:</u>							
Wages	\$	45,351	59,054	58,138	59,223	1,085	1.87%
Benefits		8,946	23,190	22,743	26,237	3,494	15.36%
Professional Services		-	209,209	196,752	-	(196,752)	(100.00%)
Other Operating		127,957	117,635	96,518	110,119	13,601	14.09%
Total	\$	182,254	409,088	374,151	195,579	(178,572)	(47.73%)

Number of Employees 1 1 1 1

Note: GIS is a division of the IS Department.

Goals/Concerns

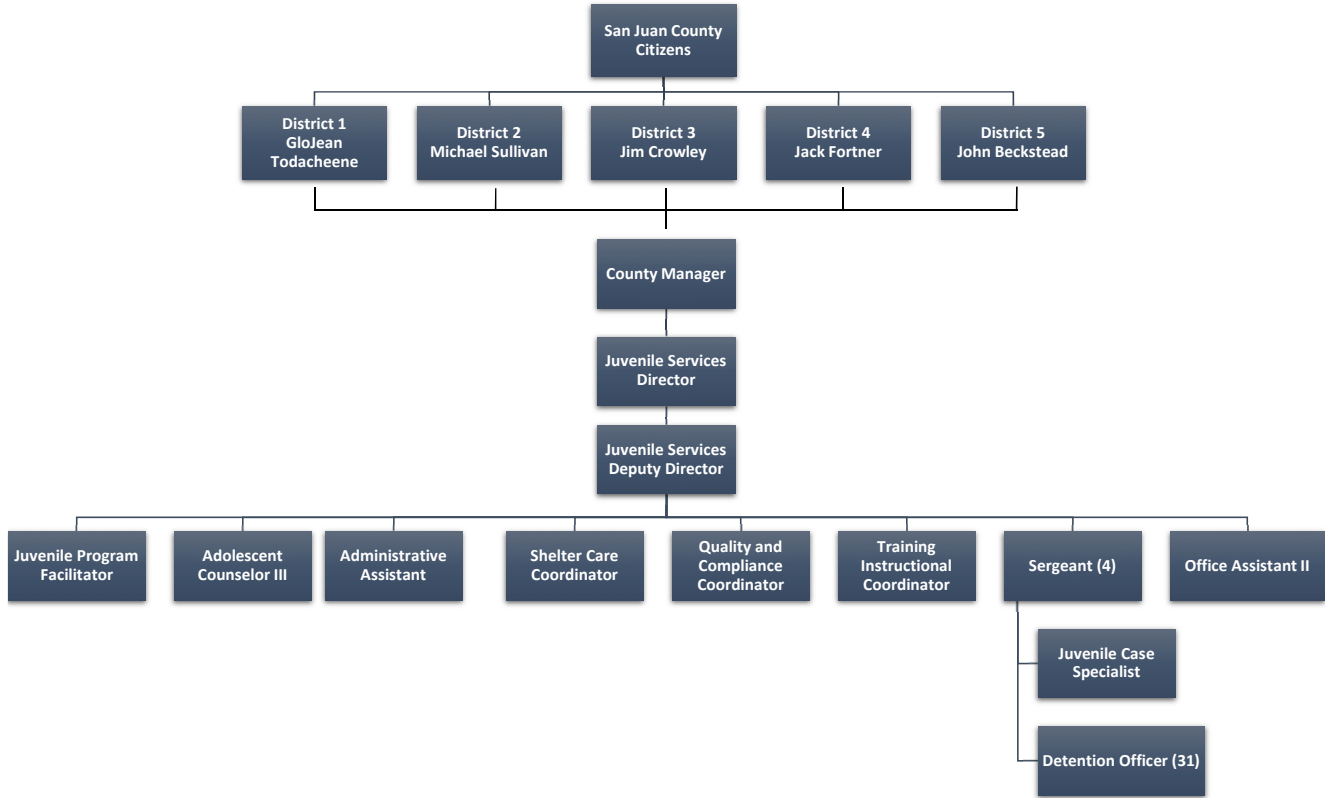
- Maintain data layers for editing and synchronization for departmental use and public consumption
- Improve upon enterprise software solutions to assist in distributing high quality mapping applications and services
- Create a new GIS Website that is more user friendly
- Assist and train departments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



Performance Measures/Objectives

Performance Measures	FY2018 Actual	FY2019 Estimate	FY2020 Budget
Automate tasks to update data, saving approximately 10 hours/month	50%	50%	100%
Procure and deploy two new servers, while updating online mapping solutions	N/A	50%	100%
Create an Open Data site for transparency and data acquisition for the public	75%	75%	75%
Improve upon enterprise software solutions to assist in distributing high quality mapping applications and services	50%	50%	50%
Create New GIS Website that is more user friendly	100%	100%	100%
Expand on HTML5 mapping solution to be compliant with WCAG standards	N/A	100%	100%

JUVENILE SERVICES



JUVENILE SERVICES

Department Description

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

Summary

	FY2018 Actual	FY2019 Adjusted Budget	FY2019 Actual	FY2020 Requested Budget	FY2020 Budget Change From FY2019 Actual	
					\$	%
Revenue:						
GRT - Juvenile	\$ 2,224,554	2,040,742	1,973,104	3,914,528	1,941,424	98.39%
Charges for Service	131,561	80,000	117,324	85,000	(32,324)	(27.55%)
Intergovernmental	648,631	545,003	481,566	510,000	28,434	5.90%
Miscellaneous	12,106	5,000	8,172	4,000	(4,172)	(51.05%)
Total Revenues	\$ 3,016,852	2,670,745	2,580,166	4,513,528	1,933,362	74.93%
Transfers:						
Transfer from General Fund	\$ 553,484	1,138,192	1,015,142	1,204,929	189,787	18.70%
Transfer to Debt Service	-	-	-	(1,898,573)	(1,898,573)	0.00%
Total Transfers	\$ 553,484	1,138,192	1,015,142	(693,644)	(1,708,786)	(168.33%)
Expenditures by Category:						
Wages	\$ 2,000,457	2,062,880	1,920,244	2,012,223	91,979	4.79%
Benefits	667,821	717,999	687,700	744,506	56,806	8.26%
Professional Services	517,129	543,644	514,710	574,865	60,155	11.69%
Other Operating	320,742	434,414	398,448	445,290	46,842	11.76%
Capital	151,447	50,000	74,154	43,000	(31,154)	(42.01%)
Total	\$ 3,657,596	3,808,937	3,595,256	3,819,884	224,628	6.25%
Number of Employees	46	46	45	45		

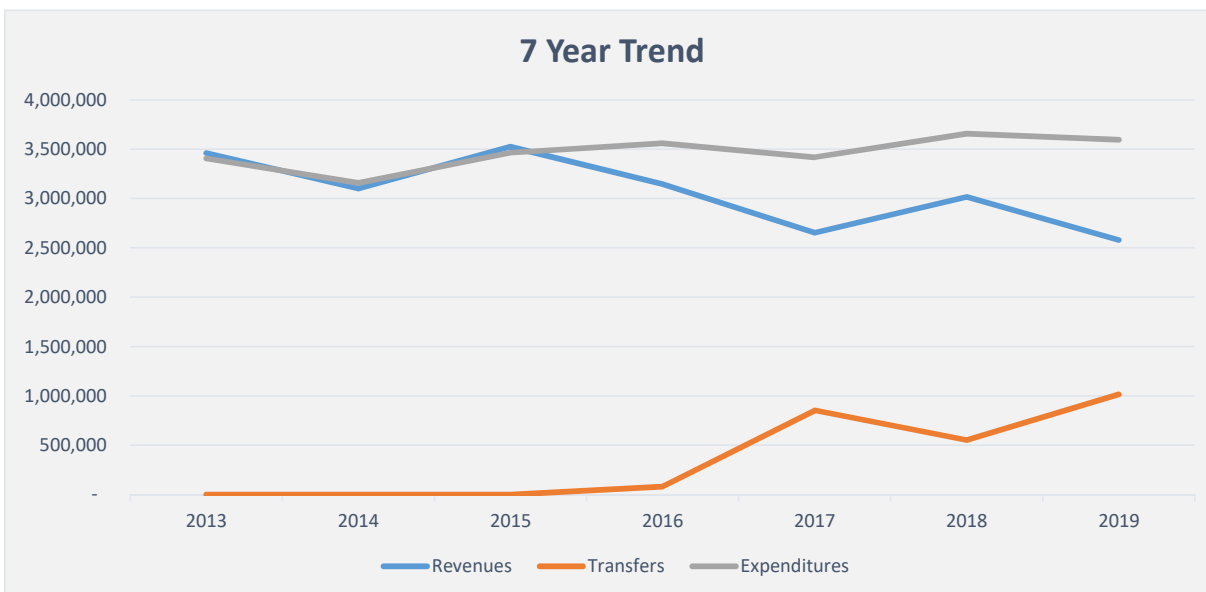
Goals/Concerns

- Maintain full staffing to ensure staff/client ratios. Result of lower overtime costs, higher retention rates
- Track outcomes of Juvenile Community Corrections to obtain percent for increase in funding (seeking 6-12% increase)
- Continue to receive additional 6% of reimbursement through Department of Education for National School Lunch Program with 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.
- Successfully implement new grant programs (Homelessness Grant and JJAC/Learning Lab Grant)

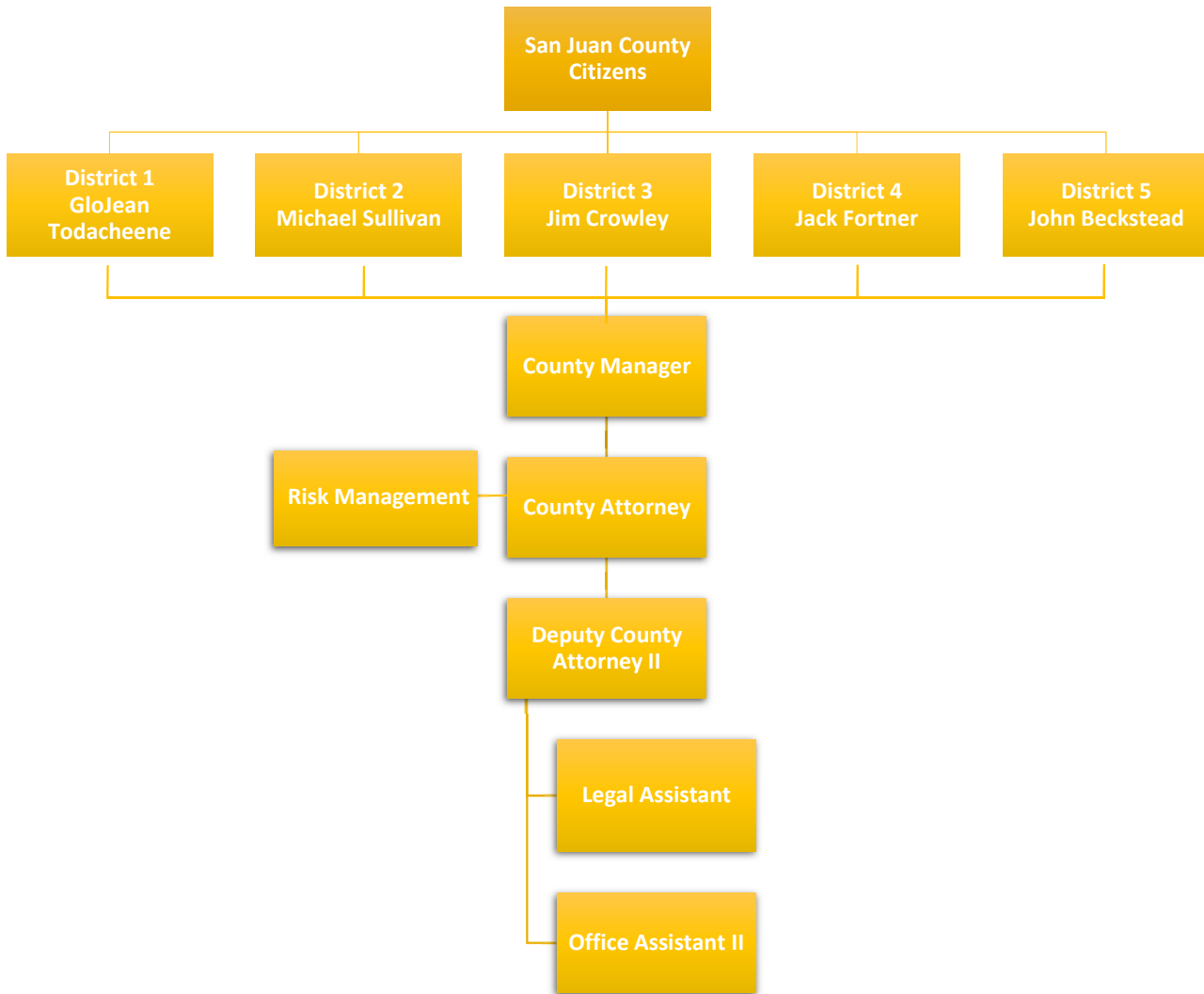
JUVENILE SERVICES (CONTINUED)

Performance Measures/Objectives

Performance Measures	FY2018 Actual	FY2019 Estimate	FY2020 Budget
Education in youth improved/earned credits/GED/higher education	54%	65%	70%
Retention of Staff - turnover rate decrease	5%	10%	15%
Maintain CYFD Contract and accepting more out of county youth	100%	100%	100%
Successful completion of committed youth	45%	47%	49%



LEGAL



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.

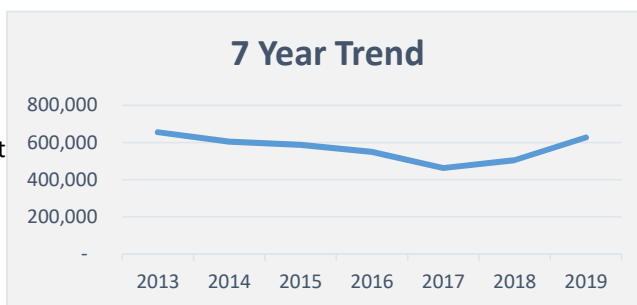
Department Summary

	FY2018 Actual	FY2019 Adjusted Budget	FY2019 Actual	FY2020 Requested Budget	FY2020 Budget Change From FY2019 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 326,368	332,002	331,801	335,102	3,301	0.99%
Benefits	103,623	103,978	104,178	105,946	1,768	1.70%
Professional Services	6,980	15,000	3,318	16,800	13,482	406.33%
Other Operating	66,866	198,361	187,209	108,961	(78,248)	(41.80%)
Total	\$ 503,837	649,341	626,506	566,809	(59,697)	(9.53%)
Number of Employees		5	5	4	4	

Note: Two additional employees managed by the Legal Department are reported under Risk Management

Goals/Concerns

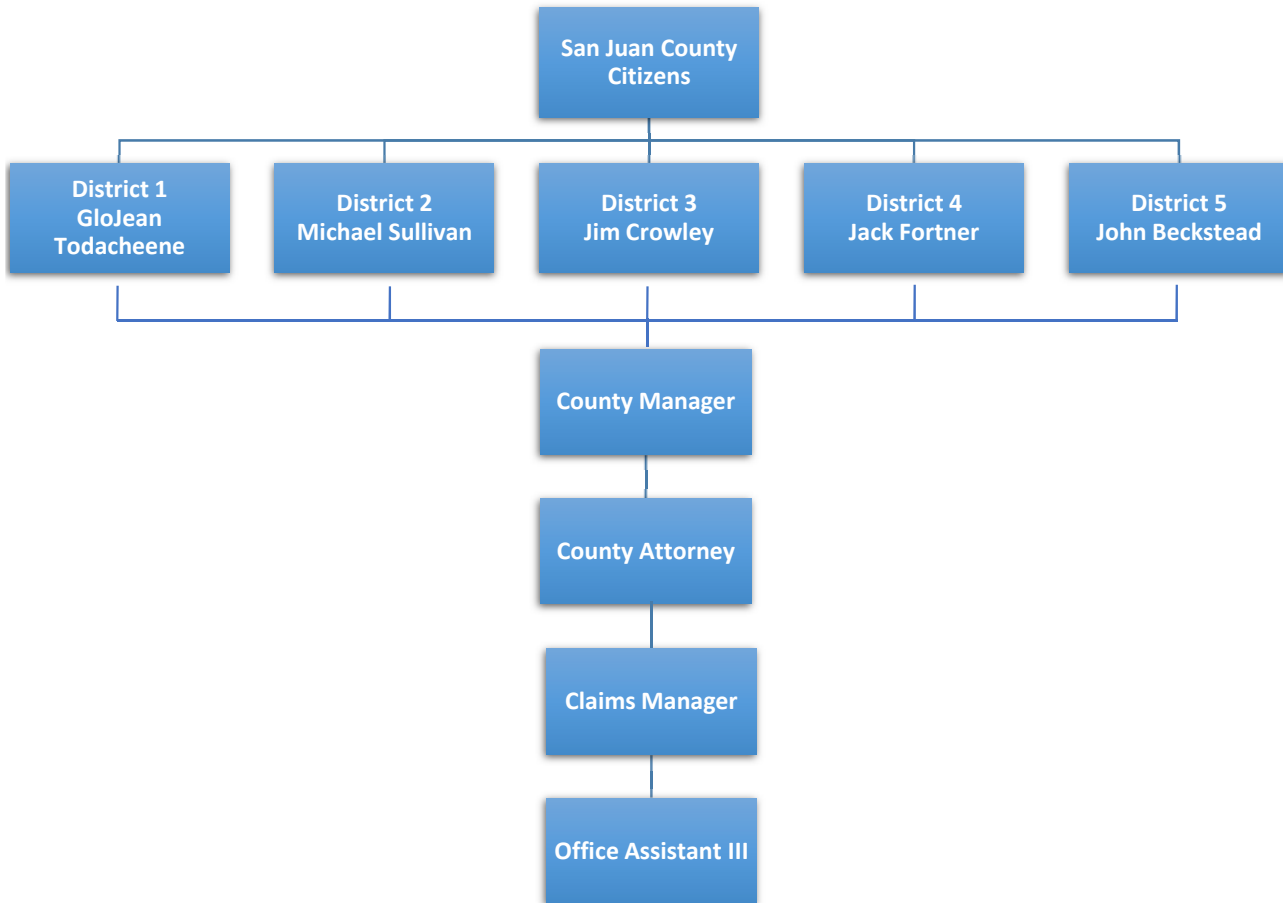
- To provide legal advice to Commissioners, Elected Officials, County Executive Officer and staff
- To serve as legal counsel to the Communications Authority, Water Commission, and Criminal Justice Training Authority
- To serve as Administrative Hearing Officer for various hearings throughout the year
- To assist defense attorneys with pending lawsuits and assist bond counsel with bond
- 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



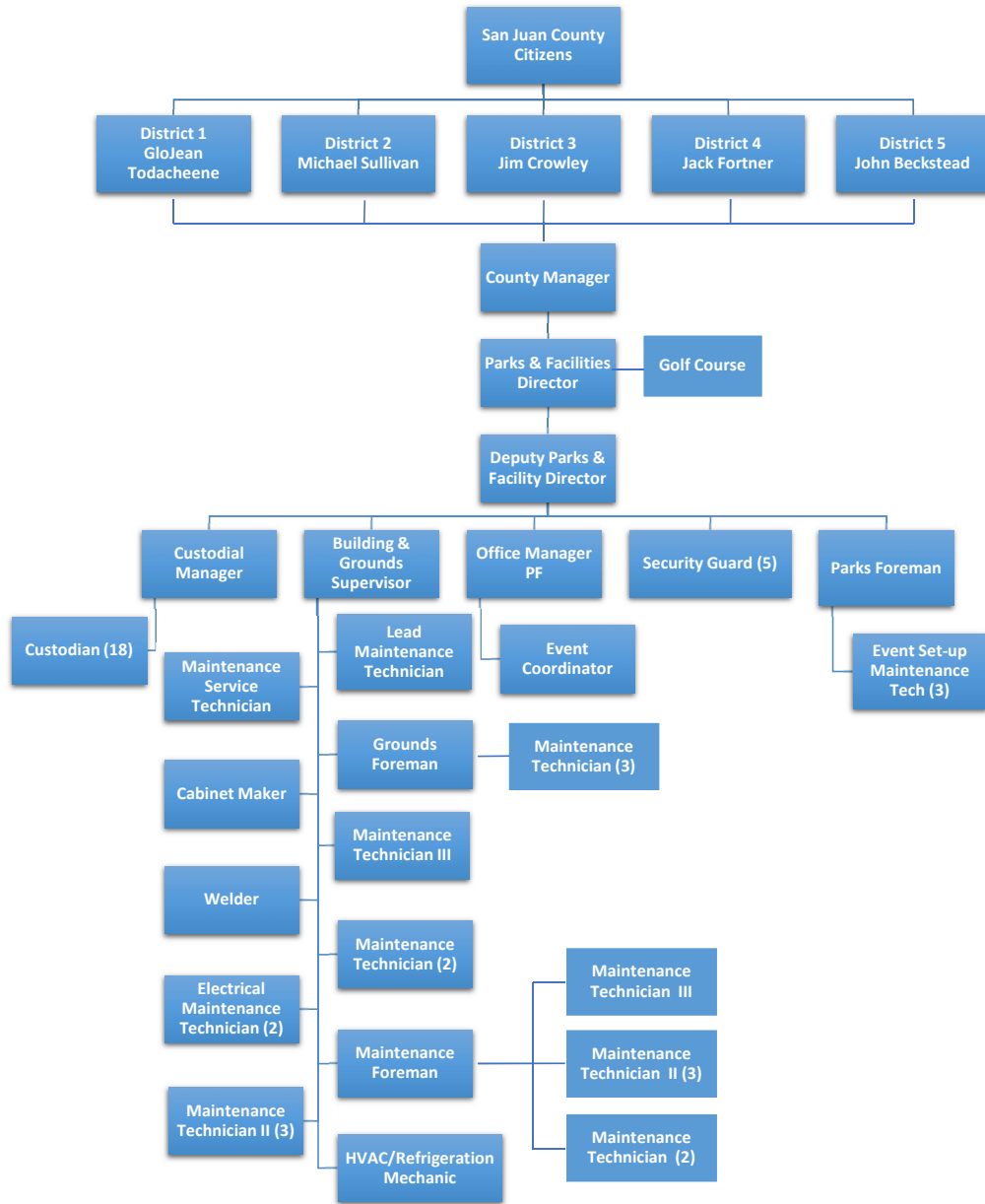
Performance Measures/Objectives

Performance Measures	FY2018 Actual	FY2019 Estimate	FY2020 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 AND FACILITIES



PARKS & FACILITIES

Department Description

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

Department Summary

	FY2018 Actual	FY2019 Adjusted Budget	FY2019 Actual	FY2020 Requested Budget	FY2020 Budget Change From FY2019 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 2,282,221	2,402,491	2,335,851	2,414,668	78,817	3.37%
Benefits	797,892	863,112	792,972	865,642	72,670	9.16%
Professional Services	39,099	85,000	94,637	103,000	8,363	8.84%
Other Operating	551,213	558,000	539,272	493,750	(45,522)	(8.44%)
Total	\$ 3,670,425	3,908,603	3,762,732	3,877,060	114,328	3.04%
Number of Employees	58	58	57	57		

Goals/Concerns

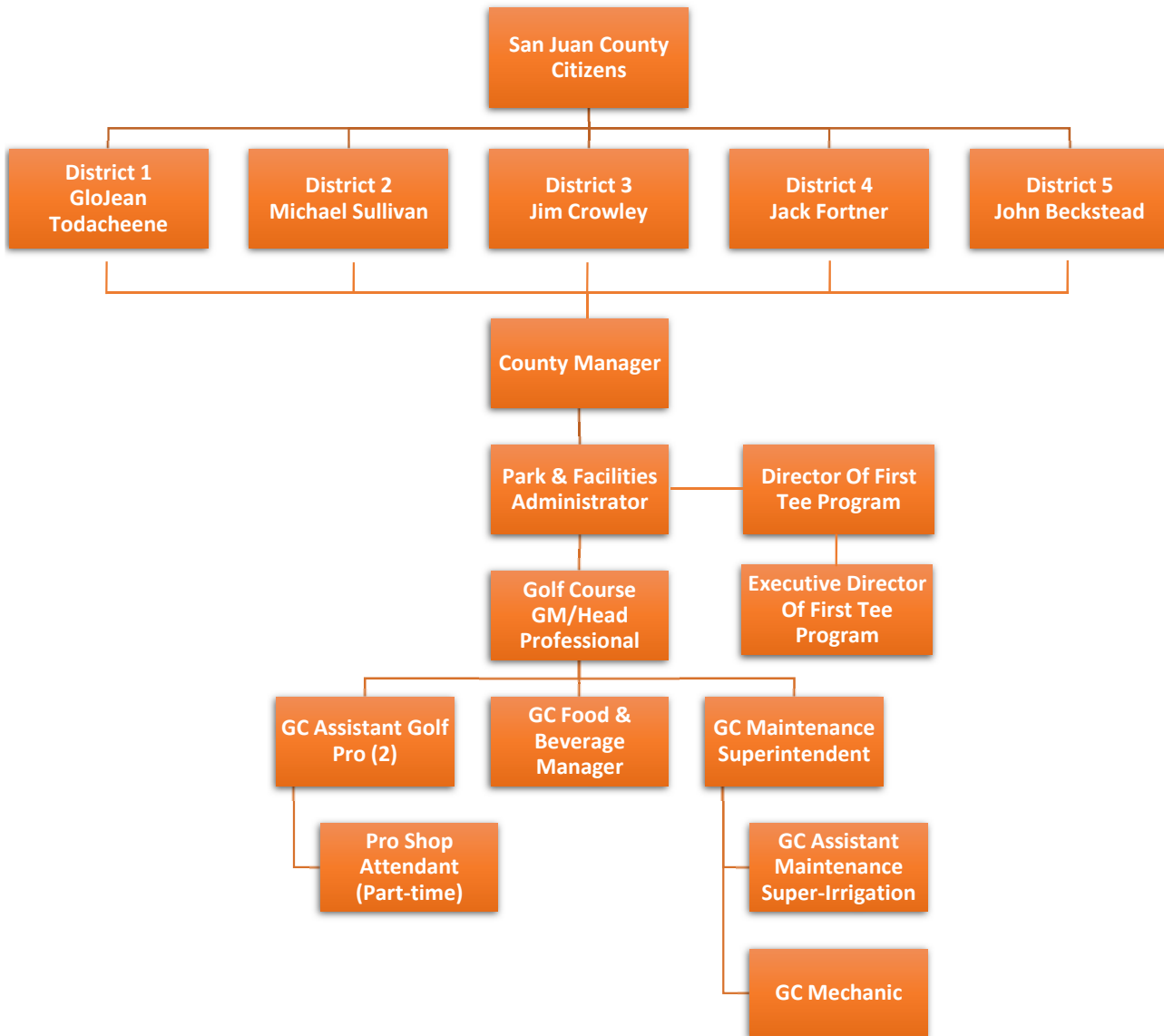
- Expand use of Social Media for Marketing and Event Notification for McGee Park
- Evaluate San Juan County's landscaping water footprint and initiate steps for reduction
- Create a marketing plan to reach out and attract more RV Rallies

Performance Measures/Objectives

Performance Measures	FY2018 Actual	FY2019 Estimate	FY2020 Budget
Events Generating Revenue	300	304	330
Non-Revenue Youth/Community Events	340	334	330
Maintenance Work Orders Receive/Completed	920	7,926	8,000
Square Footage Converted to LED Lighting	55,214	50,000	-



GOLF COURSE FUND



GOLF COURSE

Department Description

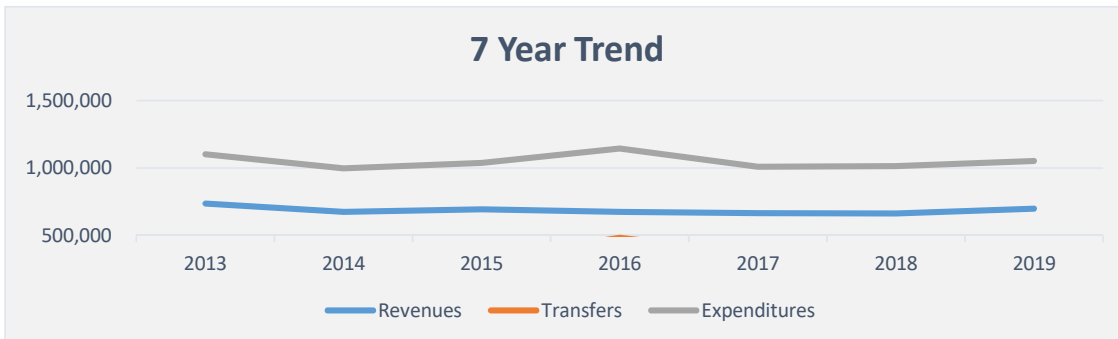
Riverview Pro Shop serves San Juan County residents and area visitors by making tee time reservations, collecting fees for golf, selling golf merchandise, fitting customers for golf clubs and organizing as well as monitoring play on the golf course. In addition, the Pro Shop assists in hosting and conducting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

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

	FY2018 Actual	FY2019 Adjusted Budget	FY2019 Actual	FY2020 Requested Budget	FY2020 Budget Change From FY2019 Actual	
					\$	%
Revenues:						
Charges for Services	\$ 589,247	569,000	563,799	550,000	(13,799)	(2.45%)
Miscellaneous	73,180	62,300	135,320	139,005	3,685	2.72%
Total Revenue	\$ 662,427	631,300	699,119	689,005	(10,114)	(1.45%)
Transfers:						
Transfer from General Fund	\$ 332,237	501,125	357,775	557,378	199,603	55.79%
Total Transfers	\$ 332,237	501,125	357,775	557,378	199,603	55.79%
Expenditures by Category:						
Wages	\$ 504,774	552,171	543,118	558,375	15,257	2.81%
Benefits	153,047	171,748	165,771	177,410	11,639	7.02%
Professional Services	6,394	6,900	5,866	5,000	(866)	(14.76%)
Other Operating	348,553	385,376	329,435	361,098	31,663	9.61%
Capital	-	16,230	7,722	144,500	136,778	1,771.28%
Total	\$ 1,012,768	1,132,425	1,051,912	1,246,383	194,471	18.49%
Number of Employees	10	10	10	10		



GOLF COURSE (CONTINUED)

Goals/Concerns - Pro Shop/Grill

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

Performance Measures/Objectives

Performance Measures	FY2018 Actual	FY2019 Estimate	FY2020 Budget
Increase Food and Beverage sales by 2% over previous year	\$88,000	\$89,760	\$89,760
Increase Merchandise sales by 2% over previous year	\$65,000	\$78,000	\$78,000

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	FY2018 Actual	FY2019 Estimate	FY2020 Budget
Construct/Renovate two new tee complexes	N/A	50%	100%
Install two new centrifugal pumps	N/A	N/A	100%

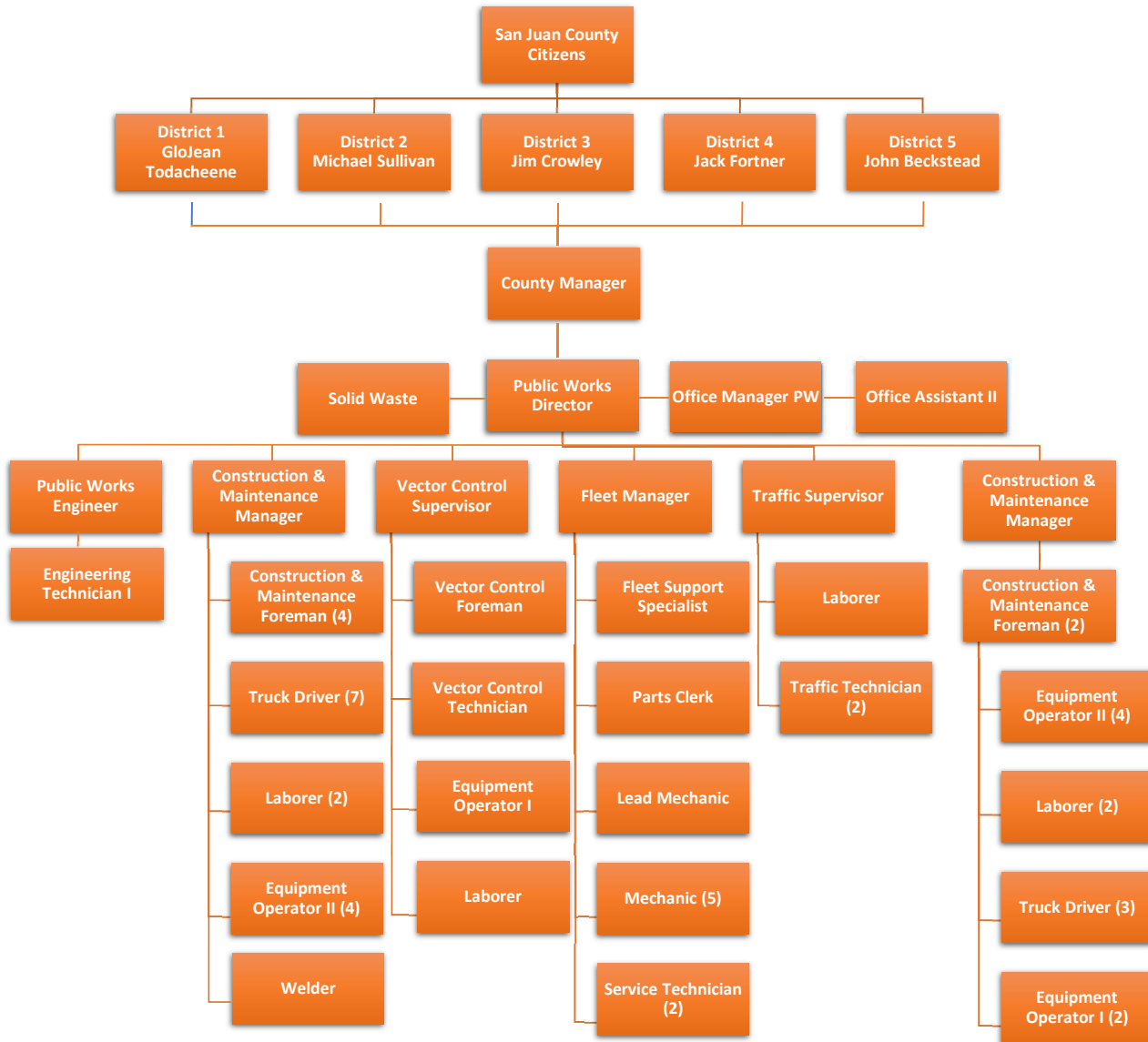
Goals/Concerns - First Tee

- 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	FY2018 Actual	FY2019 Estimate	FY2020 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%	40	40	45
STEM in-school to 3,000	2,500	2,500	3,000
Increase DRIVE Outreach Programs from 1 to 3	1	1	3

ROAD



ROADS

Fund Description

The Public Works Administrator is responsible for establishing goals, setting standards and for the overall direction of the Department. The Road Division is divided into five segments: (1) construction, with primary responsibility for road construction/reconstruction, large drainage projects, and heavy maintenance projects; (2) maintenance, with responsibility for the day-to-day maintenance needs of the road system; (3) traffic control, with the responsibility for maintenance of traffic control devices and traffic control for construction and maintenance projects; (4) shop division, provides repairs and preventive maintenance for County vehicles and other types of powered equipment, which totals approximately 635 pieces of equipment, welding and fabrication services are also provided, and (5) vector control, provides services to the community in adulticiding (spraying for mosquitoes), larviciding (control of mosquito larva), prairie dog abatement, sweeping and mowing along County roads and weed control, and various insect control throughout the County, as well as providing educational materials to the community about chemicals used in spraying. The San Juan County road system includes 755 miles of roads. The road system also includes 19 bridges.

Fund Summary

	FY2018 Actual	FY2019 Adjusted Budget	FY2019 Actual	FY2020 Requested Budget	FY2020 Budget Change From FY2019 Actual	
					\$	%
<u>Revenues:</u>						
Franchise Taxes	\$ 1,435,265	1,400,000	1,462,624	1,450,000	(12,624)	(0.86%)
Gasoline Taxes	387,617	390,000	386,000	380,000	(6,000)	(1.55%)
Motor Vehicle Taxes	848,457	835,000	840,837	815,000	(25,837)	(3.07%)
Permits/Fees	34,880	35,000	20,743	30,000	9,257	44.63%
Miscellaneous	547,484	113,000	137,066	106,000	(31,066)	(22.66%)
Intergovernmental	359,674	-	-	-	-	0.00%
Total Revenues	\$ 3,613,377	2,773,000	2,847,270	2,781,000	(66,270)	(2.33%)

Transfers:

Transfer from General Fund	\$ 2,073,235	2,909,023	2,909,022	3,239,960	330,938	11.38%
Trsfr from Road Construction	-	354,721	112,924	-	354,721	100%
Transfer to Grants Fund	(145,600.00)	(197,064)	(187,064)	-	187,064	100%
Total Transfers	\$ 1,927,635	3,066,680	2,834,882	3,239,960	872,723	14.29%

Expenditures by Category:

Wages	\$ 2,422,814	2,527,623	2,419,082	2,600,611	181,529	7.50%
Benefits	901,808	960,038	888,707	1,001,119	112,412	12.65%
Professional Services	47,541	68,000	70,085	55,232	(14,853)	(21.19%)
Other Operating	1,928,042	2,080,323	1,706,646	2,279,245	572,599	33.55%
Capital	303,982	205,314	161,951	150,000	(11,951)	(7.38%)
Total	\$ 5,604,187	5,841,298	5,246,471	6,086,207	839,736	16.01%

Number of Employees 58 58 58 58



San Juan County Road Map
RoadMap

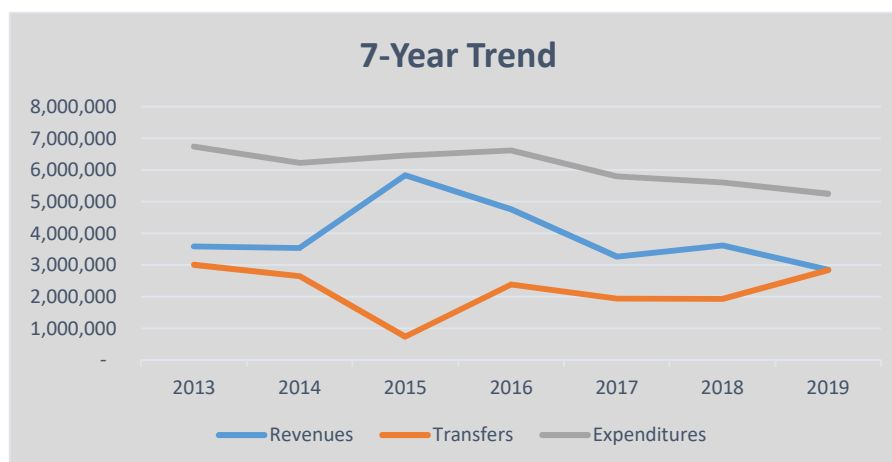
ROADS (CONTINUED)

Goals/Concerns

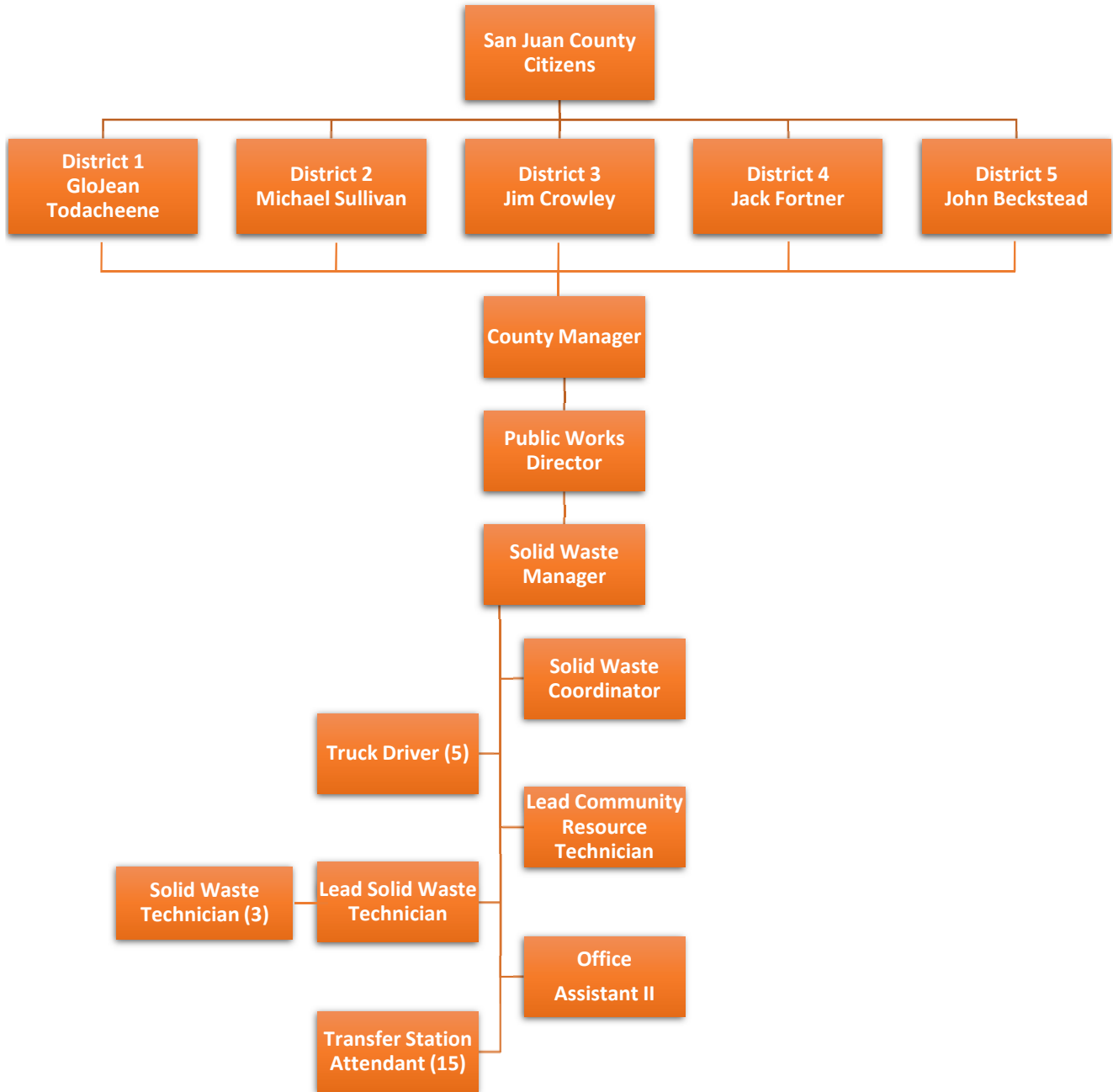
- Construct replacement for bridge on Road 5500
- Meet State requirements to receive NMDOT government road funds
- Increase Road Rubberized Crack Seal Program to 8% min. of roads annually
- Continue working with the long-term plan for the evaluation and repair of San Juan County bridges
- Complete Glade Run Recreation Trail Project

Performance Measures/Objectives

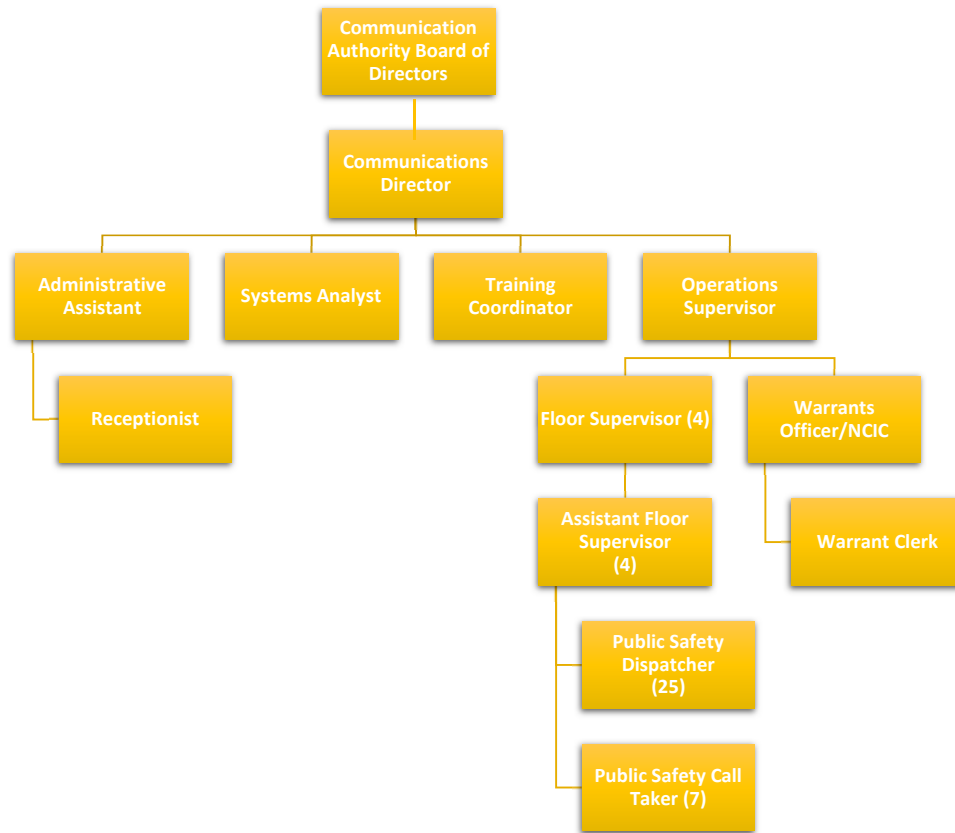
Performance Measures	FY2018 Actual	FY2019 Estimate	FY2020 Budget
Receive New Mexico DOT Local Government Road Funds	100%	100%	100%
Crack Seal Program	0.0%	9.7%	12.0%



ENVIRONMENTAL TAX - SOLID WASTE



COMMUNICATIONS AUTHORITY



COMMUNICATIONS AUTHORITY

Component Unit Description

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

Summary

	FY2018 Actual	FY2019 Adjusted Budget	FY2019 Actual	FY2020 Requested Budget	FY2020 Budget Change From FY2019 Actual	
					\$	%
Revenues:						
Miscellaneous	\$ 21,884	17,500	24,746	18,800	(5,946)	(24.03%)
Intergovernmental	8,435	7,585	8,365	5,000	(3,365)	(40.23%)
Total Revenue	\$ 30,319	25,085	33,111	23,800	(9,311)	(28.12%)

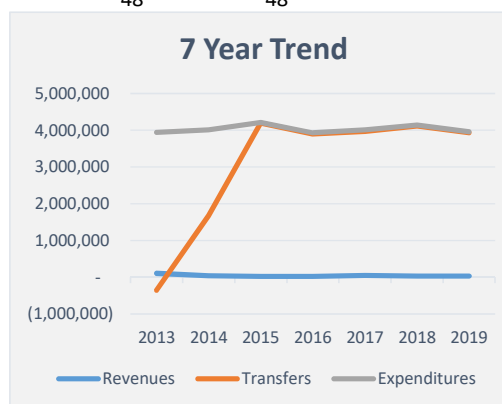
Transfers:						
Tx from GRT-Comm./EMS	\$ 4,302,228	4,540,514	4,117,913	4,526,669	408,756	9.93%
Transfer to General Fund	(189,156)	(189,156)	(189,156)	(191,769)	(2,613)	1.38%
Total Transfers	\$ 4,113,072	4,351,358	3,928,757	4,334,900	406,143	10.34%

Expenditures by Category:						
Wages	\$ 2,120,521	2,253,494	2,120,511	2,225,123	104,612	4.93%
Benefits	788,268	887,316	776,123	929,796	153,673	19.80%
Professional Services	112,123	129,125	115,811	142,649	26,838	23.17%
Other Operating	916,974	1,100,901	909,544	1,062,502	152,958	16.82%
Capital	205,348	-	38,667	-	(38,667)	(100.00%)
Total	\$ 4,143,234	4,370,836	3,960,656	4,360,070	399,414	10.08%

Number of Employees	48	48	48	48
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Goals/Concerns

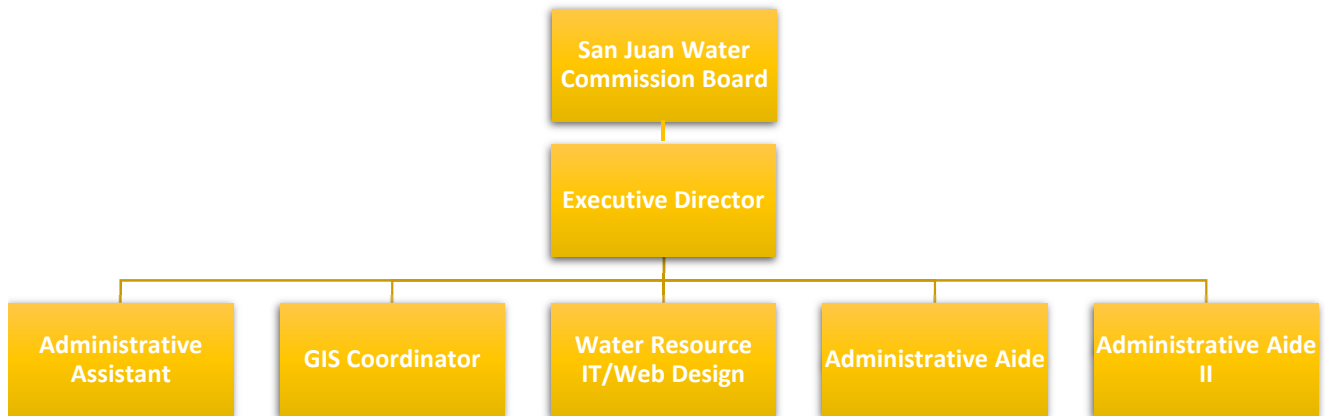
- Answer 90% of 911 calls within 10 seconds
- Perform a Minimum of 25 EMD Quality Assurance Reviews
- Perform a Minimum of 5 911 Quality Assurance Reviews



Performance Measures/Objectives

Performance Measures	FY2018 Actual	FY2019 Estimate	FY2020 Budget
Answer a minimum of 90% of 911 calls within 10 seconds	90%	90%	100%
Q 25 EMD Calls per week	100%	100%	100%
Perform 5 QARs on each employee per week	100%	100%	100%

SAN JUAN WATER COMMISSION



SAN JUAN WATER COMMISSION

Component Unit Description

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

Summary

	FY2018 Actual	FY2019 Adjusted Budget	FY2019 Actual	FY2020 Requested Budget	FY2020 Budget Change From FY2019 Actual	
					\$	%
Revenues:						
Health Plan Premium	\$ 9,993	23,182	13,097	13,000	(97)	(0.74%)
Oil & Gas Water Lease	15,000	15,000	20,438	15,000	(5,438.00)	(26.61%)
Miscellaneous	6,238	2,000	8,218	3,000	(5,218)	(63.49%)
Total Revenues	\$ 31,231	40,182	41,753	31,000	(10,753)	(25.75%)
Transfers:						
Tx from Water Reserves	\$ 1,103,032	3,284,011	1,160,563	2,562,242	1,401,679	120.78%
Tx Analysis to Gen Fund	(97,812)	(97,400)	(97,400)	(83,743)	13,657	(14.02%)
Total Transfers	\$ 1,005,220	3,186,611	1,063,163	2,478,499	1,415,336	133.13%
Expenditures by Category:						
Wages	\$ 353,573	378,974	375,296	405,317	30,021	8.00%
Benefits	141,972	154,519	150,147	148,077	(2,070)	(1.38%)
Professional Services	189,675	648,000	215,468	620,000	404,532	187.75%
Other Operating	293,296	446,700	329,318	498,475	169,157	51.37%
Capital	58,384	1,599,000	33,474	839,000	805,526	2,406%
Total	\$ 1,036,900	3,227,193	1,103,703	2,510,869	1,407,166	127.49%

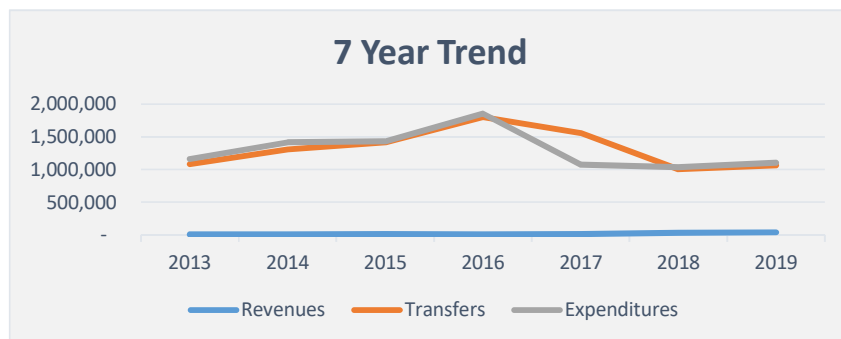
Number of Employees

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Goals/Concerns

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

Performance Measures/Objectives

Performance Measures	FY2018 Actual	FY2019 Estimate	FY2020 Budget
Return Flow Credit Plan	50%	40%	40%
Animas La Plata Project (operations maintenance and replacement)	100%	100%	100%
Water Development Plans (required every 5 years by State and BOR)	50%	50%	50%
Regional Water Planning Update (Every 5 years by State)	50%	90%	90%
GIS Mapping Program (ongoing program)	100%	100%	100%
SJRB Recovery Implementation Program (ongoing program)	100%	100%	100%

CAPITAL & DEBT BUDGET

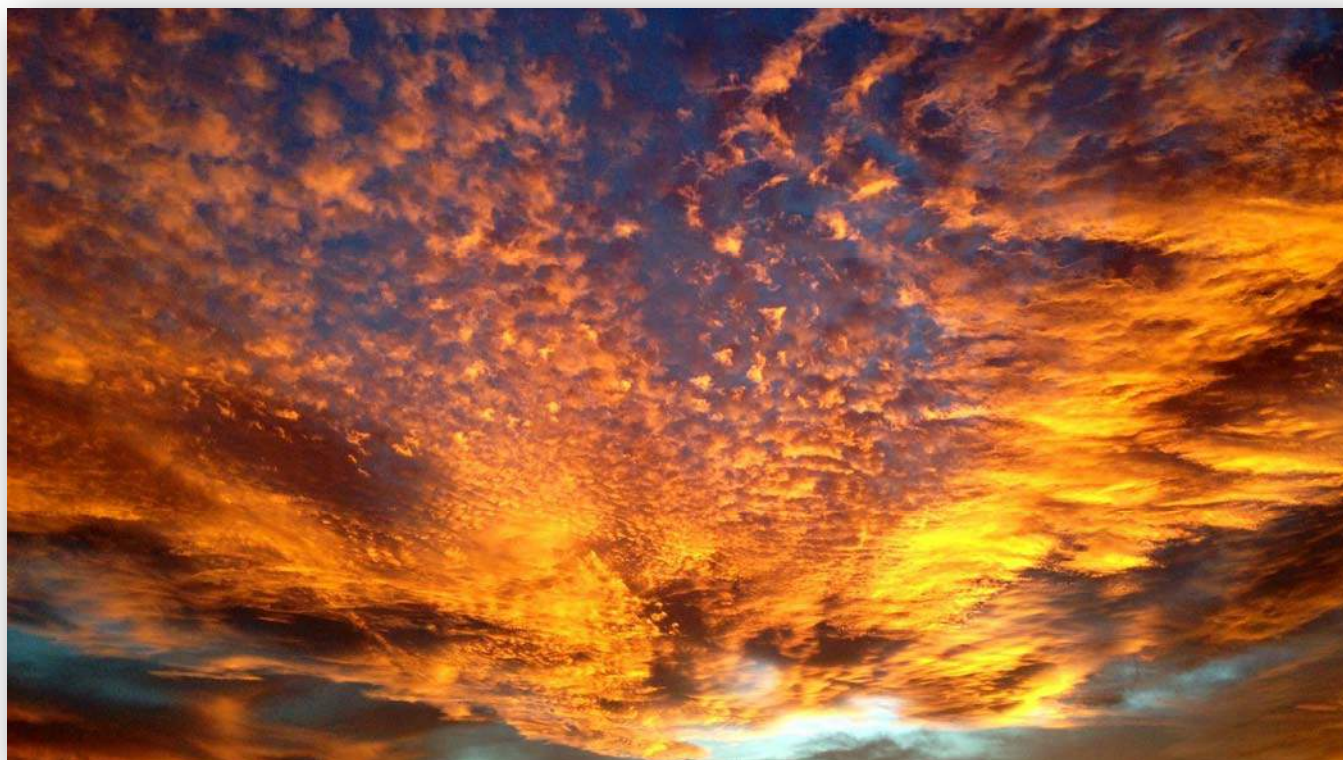


Photo by Stephen Valverde



CAPITAL IMPROVEMENT PLANNING

Consideration of Capital Improvement on Operating Costs:

Capital expenditures budgeted in the Gross Receipts Tax Revenue Bond Series 2015 Fund in the amount of \$4,726,210 accounts for approximately 34.9% of the \$13,549,148 total FY20 Capital Budget. Funding from the GRT Revenue Bond Series 2015B will include \$3.19 million towards the 5500 Bridge, and the remaining will be split between various projects such as the Waterflow building, McGee Park phase 3, Human Resource addition to the administration building and the Public Works remodel. The expenditures related to these projects has zero impact on the general fund as they were fully funded by the bond issue.

Capital replacement expenditures are budgeted at 24.8%, or \$3,357,189, as part of the County's annual capital replacement program which includes purchases of equipment, vehicles, emergency equipment and heavy machinery to enable the County to continue to provide public safety and meet the needs of the Citizens we serve. The cost of the budgeted capital will be funded through the County's capital replacement reserve fund through the spend down of its available cash balance.

The renovation of the San Juan Regional Medical Center emergency department is budgeted at \$1,059,865. 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 6.4%, or \$839,000, 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. \$660,326 for fire related equipment and fire suppression vehicles, \$242,251 for trucks and equipment in the Solid Waste Division and \$158,904 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 \$208,000 in equipment to sustain the Adult Detention Center and Juvenile facilities, \$144,500 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

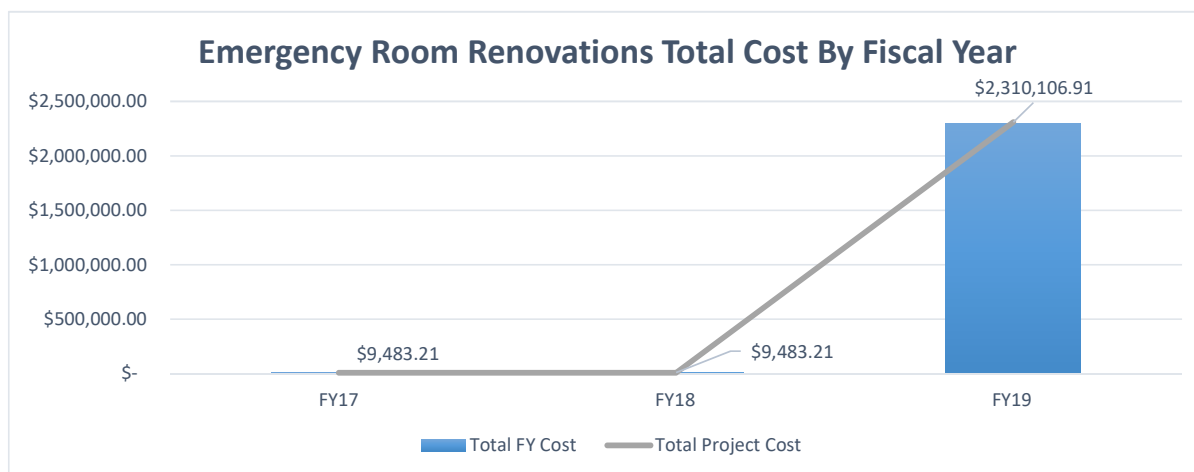
This Project is in relation to the San Juan Regional Medical Center's Emergency Department. The projects scope will include improvements to the main entrance, reception, security, triage, waiting, public restrooms and staff support space.

Project Progress

The project is estimated to be 90% complete,

Total Budgeted Amount: \$ 3,672,465
 Expended Amount YTD: 2,310,107

Estimated Start Date: March 13, 2017
 Estimated Completion Date: December 2019



BRIDGE 8130 (CR 5500)

Funding Source: Special Revenue Fund

Project Description

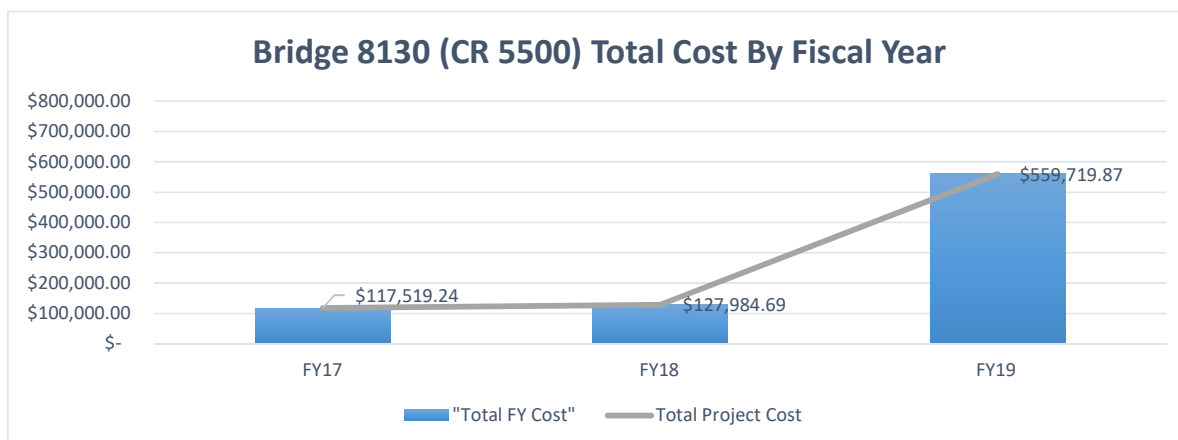
This project is in relation to the replacement of the existing bridge crossing the San Juan River on CR 5500 in Lee Acres.

Project Progress

Design phase of project is in process.

Total Budgeted Amount: \$ 5,000,000
 Expended Amount YTD: 559,720

Estimated Start Date: August 3, 2017
 Estimated Completion Date: July 2020



CURRENT CAPITAL PROJECTS CONTINUED

PINON HILLS CR3900

Funding Source: Federal Grants
Capital Replacement Resvr

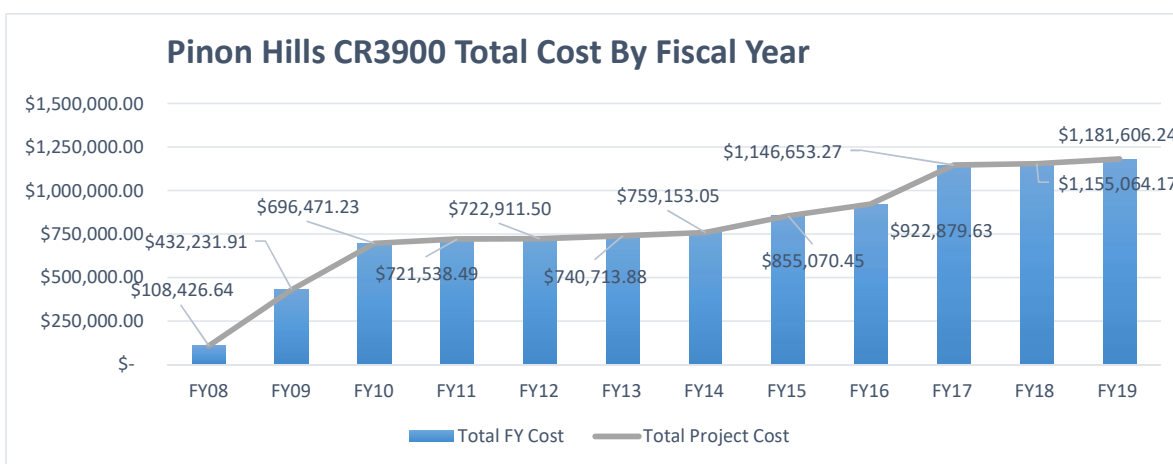
Project Description

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

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

Total Budgeted Amount:	\$ 8,388,000	Estimated Start Date:	March 12, 2008
Expended Amount YTD:	1,181,606	Estimated Completion Date:	Undetermined



MCGEE PARK ELECTRICS

Funding Source: Capital Replacement Fund

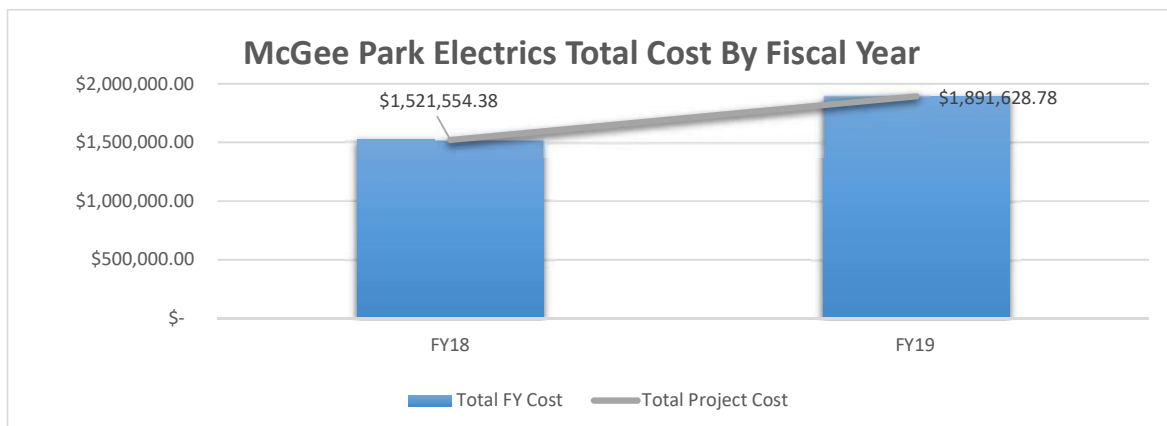
Project Description

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

Project Progress

Completion date is anticipated to be July 2019

Total Budgeted Amount:	\$ 2,100,000	Estimated Start Date:	August 3, 2017
Expended Amount YTD:	1,891,629	Estimated Completion Date:	July 15, 2019



CURRENT CAPITAL PROJECTS CONTINUED

KIRTLAND WALK PATH

Funding Source: Intergovernmental Grant Fund

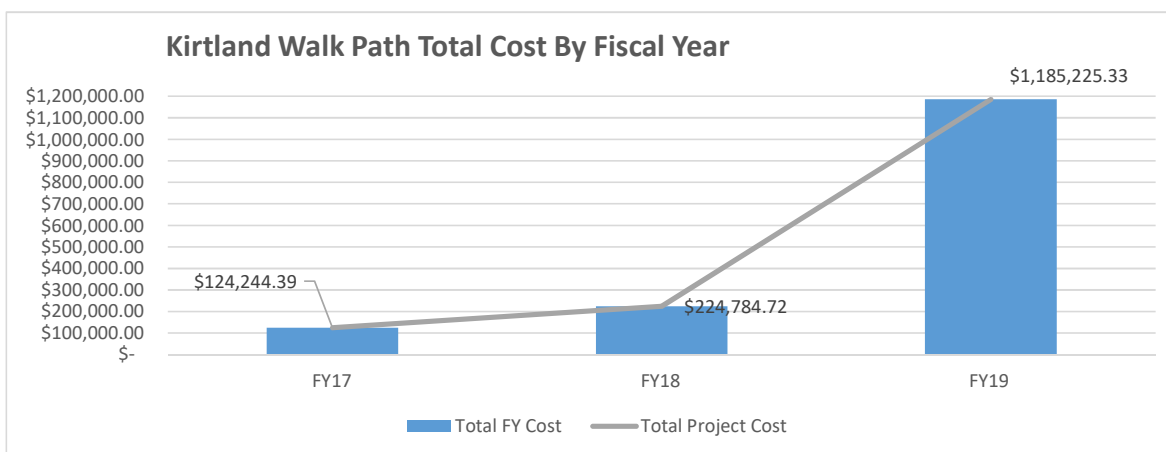
Project Description

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

Construction is almost complete and the final walk through with DOT is scheduled in the Fall of 2019

Total Budgeted Amount:	\$ 1,200,000	Estimated Start Date:	December 28, 2016
Expended Amount YTD:	1,185,225	Estimated Completion Date:	October 2019



HR ADDITION

Funding Source: Capital Replacement Fund

Project Description

This project is in relation to the addition of the HR office to the San Juan County Administrative Building.

Project Progress

The project is estimated to be completed in early Fall of 2019

Total Budgeted Amount:	\$ 808,290	Estimated Start Date:	October 2, 2018
Expended Amount YTD:	774,923	Estimated Completion Date:	July 22, 2019

The HR project was started in
FY19

San Juan County Infrastructure Capital Improvement Plan (FY 2021-2025)

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 Amt.	Project Rank
East Culpepper Flats Water System Improvements - Final Design and Construction	2021	\$ 2,375,000	\$ 375,000	\$ 2,000,000	1
Radio Infrastructure Upgrades and Replacements	2021	\$ 2,000,000		\$ 2,000,000	2
Decommission Bridge # 8118 (5-mile Bridge) and Chip Seal CR 4990 - Design and Construction	2021	\$ 2,000,000		\$ 2,000,000	3
CR 3900 (Pinon Hills Extension Phase 3) - Right-of-way Phase and Acquisition	2021	\$ 900,000	\$ 450,000	\$ 450,000	4
ADA Improvements at County Facilities	2021	\$ 825,000	\$ 75,000	\$ 750,000	5
County Road Improvements - 2021	2021	\$ 1,000,000		\$ 1,000,000	
Cedar Hill Pedestrian Bridge Improvement	2021	\$ 500,000		\$ 500,000	
Replacement Fire Apparatus (Pumper/Tanker)	2021	\$ 500,000		\$ 500,000	
Sheriff's Office Helicopter Replacement	2021	\$ 2,500,000		\$ 2,500,000	
Senior Citizen Center Facility Improvements and Vehicles - Lower Valley & SJRMC	2021	\$ 100,000		\$ 100,000	
Cardiopulmonary Endoscopy Unit Renovations	2021	\$ 3,200,000		\$ 3,200,000	
Lee Acres Wastewater System (Phase 1)	2022	\$ 6,500,000		\$ 6,500,000	
Bridge Improvement - Bridge # 8111 - CR 3500 - Design and Construction	2022	\$ 1,500,000		\$ 1,500,000	
Bridge Improvement - Bridge # 3121 - CR 3000 - Design and Construction	2022	\$ 1,000,000		\$ 1,000,000	
Riverview Golf Course Irrigation System Waterline Replacement	2022	\$ 800,000		\$ 800,000	
Remodel of Flora Vista Fire Station #4	2022	\$ 250,000		\$ 250,000	
Replacement Fire Apparatus (Rescue Vehicle)	2022	\$ 250,000		\$ 250,000	
County Road Improvements - 2022	2022	\$ 1,000,000		\$ 1,000,000	
CR 3900 (Pinon Hills Extension Phase 3) - Final Design and Construction	2023	\$ 12,850,000		\$ 12,850,000	
Bridge Improvement- CR 6675 Bridge # 5722	2023	\$ 800,000		\$ 800,000	
McGee Park Lift Station Improvements	2023	\$ 150,000		\$ 150,000	
Replacement Fire Apparatus (Engine at DZ Station)	2023	\$ 500,000		\$ 500,000	
Replacement Fire Apparatus (Engine at Cedar Hill Station)	2023	\$ 500,000		\$ 500,000	
County Road Improvements - 2023	2023	\$ 1,000,000		\$ 1,000,000	
Bridge Improvement CR 3500 - Bridge # 8111 - Construction	2024	\$ 1,300,000		\$ 1,300,000	
Totah Subdivision Water and Wastewater System Improvements	2024	\$ 5,980,000		\$ 5,980,000	
Replacement Fire Apparatus (Engine at Flora Vista Station/Wildland Team)	2024	\$ 400,000		\$ 400,000	
Replacement Fire Apparatus (Engine at Sullivan Road Station)	2024	\$ 500,000		\$ 500,000	
County Road Improvements - 2024	2024	\$ 1,000,000		\$ 1,000,000	
Bike Path from Farmington to Aztec	2024	\$ 500,000		\$ 500,000	
Community Mental Health Facility	2025	\$ 5,000,000		\$ 5,000,000	
McGee Park Coliseum Roof and Restrooms Upgrades	2025	\$ 1,500,000		\$ 1,500,000	
Replacement of Flora Vista Fire Station # 2 - Design and Construct New Station	2025	\$ 1,400,000		\$ 1,400,000	
County Road Improvements - 2025	2025	\$ 1,000,000		\$ 1,000,000	
Adult & Juvenile Detention Center Renewable Energy Project	2025	\$ 3,600,000		\$ 3,600,000	

Jack L. Fortner
Chairman

Jim Crowley
Chairman Pro-Tem

GloJean Todacheene
Member

Michael Sullivan
Member

John T. Beckstead
Member



Mike Stark
County Manager

Fran Fillerup
County Administrative Officer

Jim Cox
Chief Financial & Strategy Officer

100 South Oliver Drive
Aztec, New Mexico 87410
Phone: (505) 334-4271 Fax: (505) 334-3168
www.SJCounty.net

COUNTY OF SAN JUAN

Resolution No. 19-20-11

A RESOLUTION

ADOPTING AN INFRASTRUCTURE CAPITAL IMPROVEMENT PLAN (ICIP)

WHEREAS, the County of San Juan recognizes that the financing of public capital projects has become a major concern in New Mexico and nationally; and

WHEREAS, in times of scarce resources, it is necessary to find new financing mechanisms and maximize the use of existing resources; and

WHEREAS, systematic capital improvements planning is an effective tool for communities to define their development needs, establish priorities, and pursue concrete actions and strategies to achieve necessary project development; and

WHEREAS, this process contributes to local and regional efforts in project identification and selection in short and long range capital planning efforts.

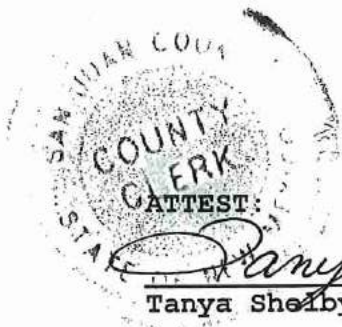
NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY OF SAN JUAN that:


1. The Board of San Juan County Commissioners hereby adopts the updated Five Year Infrastructure Capital Improvements Plan for San Juan County, and
2. It is intended that the Plan be a working document and is the first of many steps toward improving rational, long-range capital planning, and budgeting for New Mexico's infrastructure.
3. This Resolution supersedes Resolution No. 18-19-06

PASSED, APPROVED, and ADOPTED by the governing body at its meeting of August 27, 2019.

San Juan County Commission

By: 
Jack L. Fortner, Chairman




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 taxable assessed property value. The County will not issue additional revenue bonds unless the debt service coverage ratios can be met. The County will follow its adopted policy and procedures when evaluating proposed industrial revenue bonds. All debt is reported in the Debt Service Fund.

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



<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 2020 fiscal year, the County has remaining 2015B funds available for continued capital projects. Each potential capital project is reviewed by the County's bond counsel and subsequently approved by the County Commission.



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

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

Outstanding Debt Obligations - The following table represents the bonds and loans outstanding as of June 30, 2019 and the required principal and interest payments budgeted for FY20:

Debt Obligation	Principal Outstanding	Current Principal	Due Date	Interest
NMFA Loan 2017	\$9,280,000	875,000	6/14/2020	\$464,000
NMFA Loan 2012	3,725,000	905,000	5/31/2020	84,308
NMED Harper Valley Loan 2017	631,300	29,781	4/13/2020	7,575
GRT Revenue Bonds Series 2015A	11,010,000	1,405,000	6/14/2020	550,500
GRT Revenue Bonds Series 2015B	17,055,000	235,000	6/14/2020	746,763
	\$41,701,300	3,449,781		\$1,853,146

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

	2015	2016	2017	2018	2019
Pledged Revenue	\$ 12,000,790	17,066,434	14,741,537	15,927,052	14,492,220
Debt Service					
Principal	2,785,000	3,050,000	3,415,000	3,190,000	3,300,000
Interest	1,222,202	2,570,269	1,998,707	2,075,318	1,971,741
Reserve Fund	272,708	-	-	-	-
Total Debt Service	\$ 4,279,910	5,620,269	5,413,707	5,265,318	5,271,741
Coverage	2.8	3.04	2.72	3.02	2.75



Legal Debt Margin – The State of New Mexico Constitution, Article IX Sec. 13, limits the amount of general obligation indebtedness of the county’s taxable assessed valuation to 4%. The following chart illustrates the taxable assessed value of property for the last five fiscal years, along with the debt limit of 4% and the resulting debt margin. The County currently has no general obligation debt outstanding. San Juan County continues to have the 2nd lowest mil rate for all New Mexico Counties. The current operating millage for San Juan County is 8.50, with an additional 3.35 mils available. If implemented, the additional 3.35 mils could generate an additional \$12.78 million in revenues annually.

Fiscal Year	2015	2016	2017	2018	2019
Taxable Assessed Value of Property	\$ 3,971,520,476	\$ 3,633,984,075	\$ 3,540,376,687	\$ 3,634,808,236	\$ 3,814,098,088
Debt Limit, 4% of Assessed Value	158,860,819	145,359,363	141,615,067	145,392,329	152,563,924
Total net debt applicable to limit	-	-	-	-	-
Legal debt margin	158,860,819	145,359,363	141,615,067	145,392,329	152,563,924
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%

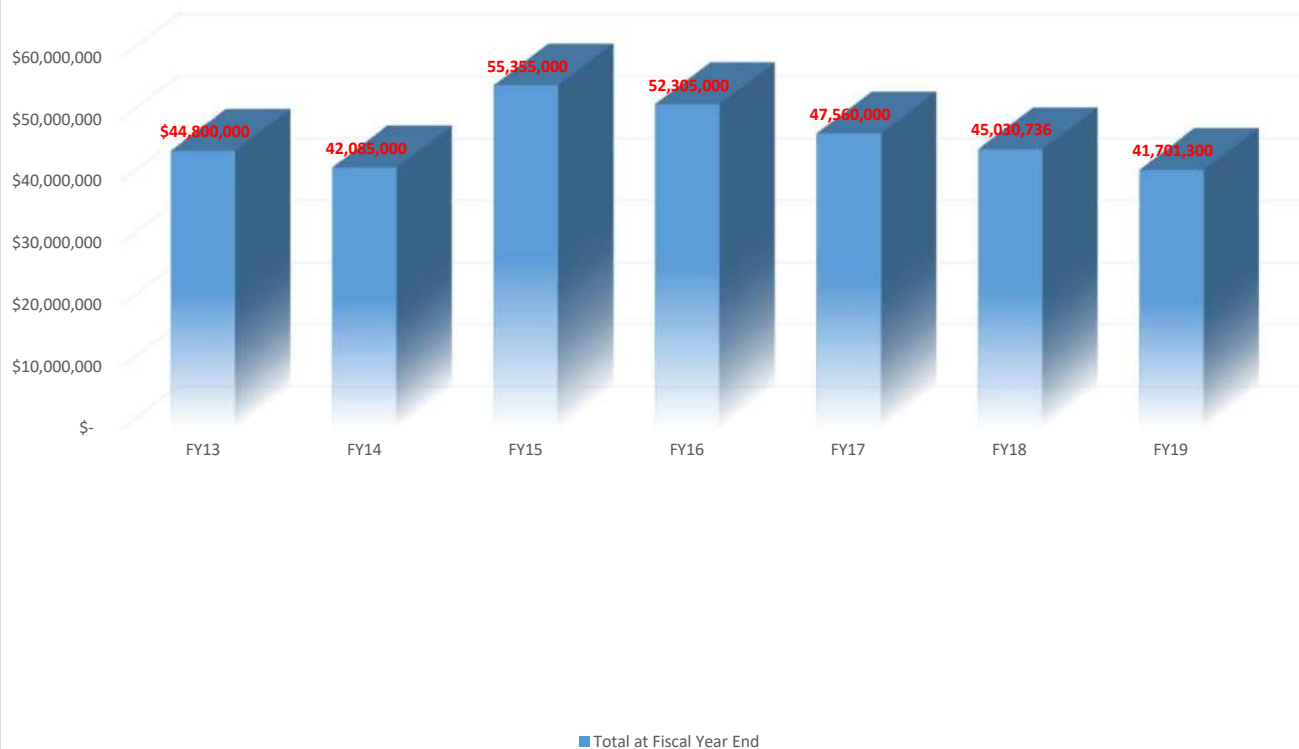
Conclusion - San Juan County’s pledged revenue source, gross receipts taxes, continue to provide adequate coverage for the outstanding debt that has been issued by the County. There are a number of limitations and restrictions for each bond and loan agreement, and to date, the County is in compliance 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							
	FY13	FY14	FY15	FY16	FY17	FY18	FY19
NMED Harper Valley Loan 2017	\$ -	-	-	-	-	660,736	631,300
NMFA Loan 2017	-	-	-	-	10,925,000	10,120,000	9,280,000
GRT Revenue Bond Series 2015A	-	-	16,055,000	14,895,000	13,645,000	12,350,000	11,010,000
GRT Revenue Bond Series 2015B	-	-	17,840,000	17,695,000	17,490,000	17,280,000	17,055,000
NMFA Loan 2012	8,370,000	7,800,000	7,240,000	6,375,000	5,500,000	4,620,000	3,725,000
GRT Revenue Bond Series 2008	15,895,000	15,075,000	14,220,000	13,340,000	-	-	-
GRT Revenue Bond Series 2005	20,535,000	19,210,000	-	-	-	-	-
Hospital GRT Revenue Bond Series 2004	-	-	-	-	-	-	-
Total	\$ 44,800,000	42,085,000	55,355,000	52,305,000	47,560,000	45,030,736	41,701,300

OUTSTANDING DEBT OBLIGATIONS 7-YEAR TREND



SCHEDULES & SUMMARIES



Photo by Stephen Valverde



Jack L. Fortner
Chairman

Jim Crowley
Chairman Pro-Tem

GloJean Todacheene
Member

Michael Sullivan
Member

John T. Beckstead
Member



Mike Stark
County Manager

Fran Fillerup
County Administrative Officer

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**STATE OF NEW MEXICO
SAN JUAN COUNTY
RESOLUTION NUMBER 19-20-03**

FISCAL YEAR 2020 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 2020, 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 2020

NOW, THEREFORE, BE IT RESOLVED, that the following restrictions are placed on the final budget for Fiscal Year 2020:

1. All funds appropriated in the FY2020 final budget are subject to all existing and approved County policies and regulations as of July 1, 2019.
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 FY2020 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 23rd DAY OF JULY, 2019.

ATTEST:

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

Tanya Shelby
TANYA SHELBY, COUNTY CLERK
Chief Deputy Clerk

Jack L. Fortner
JACK L. FORTNER, CHAIRMAN

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

County/Municipality:
SAN JUAN COUNTY

Fiscal Year

2019-2020

Mill Rate - 8.5

(A) PROPERTY TAX CATEGORY	(B) ACCOUNT NUMBER	(C) VALUATIONS	(D) OPERATING TAX RATE	(E) TOTAL PRODUCTION	3/12 Required Reserves	\$	7,493,107
RESIDENTIAL	310-1500	\$ 1,491,010,234	0.006700	\$ 9,989,769	Balance Over/(Under)		
NON-RESIDENTIAL	310-1500	1,689,484,436	0.00850	14,360,618	Required Reserves	\$	103,981
OIL & GAS PRODUCTION	320-2100	507,199,890	0.00850	4,311,199	Budget @ 8.5 MILS		
OIL & GAS EQUIPMENT	320-2110	115,614,760	0.00850	982,725			
TOTAL VALUATION		\$ 3,803,309,320	TOTAL PRODUCTION	\$ 29,644,311			

(F) Fund Title	(G.1) County Fund Number	(G.2) DFA Fund Number	(H) Unaudited Beginning Cash Balance	(I) Budgeted Fund Revenues	(J) Budgeted Operating Transfer	(K) Budgeted Fund Expenditures	(L) Estimated Ending Fund Cash Balance	(M) Local Non-Budgeted Reserve Requirements
GENERAL FUND	100	11000	\$ 14,286,210	46,188,812	(22,905,507)	29,972,427	7,597,088	7,493,107
APPRAISAL FEE FUND	101	20300	759,725	706,300	-	1,063,843	402,182	
ROAD FUND	102	20400	572,651	2,781,000	3,239,960	6,086,207	507,404	507,184
HEALTH CARE ASSISTANCE FUND	103	22000	4,922,064	5,841,462	(42,061)	6,377,160	4,344,305	
RISK MANAGEMENT FUND	104	29900	1,002,740	57,000	3,118,881	3,178,621	1,000,000	
MAJOR MEDICAL FUND (group insurance)	105	29900	2,947,223	7,618,000	-	8,044,858	2,520,365	
CORRECTIONS FUND	201	20100	-	5,862,548	10,958,455	16,821,003	-	
ENVIRONMENTAL - SOLID WASTE	202	20200	9,672	1,900,080	573,263	2,483,015	-	
COMMUNICATIONS / EMS GRT FUND	204	22700	7,010,629	6,017,931	(8,029,159)	199,814	4,799,587	
AMBULANCE FUND	205	29900	501,370	4,000	3,481,392	3,486,762	500,000	
EMERGENCY MEDICAL SERVICES FUND	206	20600	63,088	93,453	-	74,822	81,719	
COMMUNICATIONS AUTHORITY	207	20700	501,370	23,800	4,334,900	4,360,070	500,000	
FARM & RANGE FUND	208	20800	54,826	15,593	-	15,000	55,419	
STATE FIRE FUNDS	209	20900	2,283,797	1,981,549	-	3,299,812	965,534	
HOSPITAL GRT	210	22100	-	-	-	-	-	
LAW ENFORCEMENT PROTECTION FUND	211	21100	-	90,000	-	90,000	-	
CRIMINAL JUSTICE TRAINING AUTHORITY	212	29900	163,406	275,920	-	277,149	162,177	
GOLF COURSE FUND	216	29900	-	689,005	557,378	1,246,383	-	
INTERGOVERNMENTAL GRANTS	218	21800	1,661,642	13,332,597	7,198	12,509,362	2,492,075	
FIRE EXCISE TAX FUND	222	22200	822,738	2,306,539	479,340	3,604,443	4,174	
ALTERNATIVE SENTENCING	223	22300	932,556	2,738,490	-	3,556,826	114,220	
CLERK RECORDING EQUIPMENT FEE	225	22500	433,905	95,000	-	112,900	416,005	
SJC HOUSING AUTHORITY	292	29900	145,244	1,314,253	-	1,388,918	70,579	
WATER RESERVE	293	29900	6,983,622	1,892,922	(2,744,242)	-	6,132,302	
SAN JUAN WATER COMMISSION	294	29900	501,370	31,000	2,478,499	2,510,869	500,000	
GROSS RECEIPTS TAX RESERVE	295	29900	937,095	978,632	(937,095)	32,876	945,756	
JUVENILE SERVICES FUND	296	29900	-	4,513,528	(693,644)	3,819,884	-	
C.D.B.G. PROJECTS FUND	310	30200	-	-	-	-	-	
COMMUNICATIONS AUTHORITY CAPITAL	312	39900	307,745	2,500	-	-	310,245	
HOSPITAL CONSTRUCTION PROJECT	313	30500	1,059,865	-	-	1,059,865	-	
CAPITAL REPLACEMENT FUND	316	39900	968,249	-	2,388,940	3,357,189	-	
CAPITAL REPLACEMENT RESERVE	318	39900	2,308,120	10,000	(2,031,940)	-	286,180	
ROAD CONSTRUCTION FUND	321	30400	220,207	94,878	500,000	815,085	-	
GRT REVENUE BOND SERIES 2015	322	30100	5,539,737	35,000	-	4,726,210	848,527	
ERP PROJECT	323	30100	577,163	-	-	577,163	-	
DEBT SERVICE	410	40200	155,412	-	5,265,442	5,265,572	155,282	
GRAND TOTAL			\$ 58,633,441	107,491,792	-	130,414,108	35,711,125	8,000,291



**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
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
2019	1,542,141,280	1,990,648,176	85,135,266	**	1,545,738
				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	
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%	
2019	6.700	8.500	10,915,340,048	33.3%	

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

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

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

Oil & Gas				Total Taxable
Production	Equipment	Less: Tax- Exempt Property	Adjustment For Protested Taxes	Assessed Value (1)
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
458,556,436	106,741,785	440,536,288	(109,424,157)	3,634,808,236

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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
2010	62,560,289	1,821,811	64,382,100	61,868,631	98.89%	2,507,887	64,376,518	99.99%
2011	66,583,480	1,160,163	67,743,643	64,766,432	97.27%	2,964,923	67,731,355	99.98%
2012	68,420,052	514,138	68,934,190	66,897,199	97.77%	2,031,031	68,928,230	99.99%
2013	69,282,296	1,136,074	70,418,370	68,049,597	98.22%	2,358,652	70,408,249	99.99%
2014	71,655,257	1,719,774	73,375,031	70,753,818	98.74%	2,597,048	73,350,866	99.97%
2015	68,749,770	2,172,147	70,921,917	68,545,196	99.70%	2,319,558	70,864,754	99.92%
2016	73,993,688	1,531,722	75,525,409	72,269,305	97.67%	2,944,900	75,214,205	99.59%
2017	79,091,914	(248,701)	78,843,213	76,104,786	96.22%	2,349,010	78,453,796	99.51%
2018	78,294,097	1,762,903	80,056,999	77,869,742	99.46%	1,175,199	79,044,941	98.74%
2019	79,278,051	2,273,525	81,551,576	78,256,697	98.71%	(0)	78,256,697	95.96%

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



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

<u>Fiscal Year</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<u>Direct Rate</u>				
San Juan County				
Operating Millage	6.312	6.425	6.267	6.326
Debt Service Millage	0.000	0.000	0.000	0.000
Total County Millage	6.312	6.425	6.267	6.326
<u>Overlapping Rates</u>				
City of Bloomfield				
Operating Millage	4.938	5.017	4.881	4.906
Debt Service Millage	2.137	2.180	2.254	2.099
Total City Millage	7.075	7.197	7.135	7.005
City of Aztec				
Operating Millage	4.570	4.663	4.555	4.587
Debt Service Millage	0.000	0.000	0.000	0.000
Total City Millage	4.570	4.663	4.555	4.587
City of Farmington				
Operating Millage	1.438	1.457	1.419	1.431
Debt Service Millage	0.000	0.000	0.000	0.000
Total City Millage	1.438	1.457	1.419	1.431
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	2.133	2.185	2.131	2.149
Debt Service Millage	5.497	4.640	4.567	6.517
Total School Millage	7.630	6.825	6.698	8.666
Bloomfield Schools				
Operating Millage	2.149	2.192	2.135	2.155
Debt Service Millage	5.794	5.386	6.246	6.752
Total School Millage	7.943	7.578	8.381	8.907
Farmington Schools				
Operating Millage	4.706	4.608	4.644	4.552
Debt Service Millage	4.938	5.065	4.976	5.199
Total School Millage	9.644	9.673	9.620	9.751
Consolidated Schools				
Operating Millage	2.244	2.304	2.245	2.258
Debt Service Millage	6.773	6.840	6.837	6.828
Total School Millage	9.017	9.144	9.082	9.086
San Juan College				
Operating Millage	3.156	3.212	3.133	3.162
Debt Service Millage	0.600	0.600	0.600	0.420
Total School Millage	3.756	3.812	3.733	3.582
State of New Mexico				
Operating Millage	0.000	0.000	0.000	0.000
Debt Service Millage	1.150	1.530	1.362	1.360
Total School Millage	1.150	1.530	1.362	1.360

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

* Kirtland became a municipality effective July 1, 2015

<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
6.310	6.231	6.231	6.529	6.545	6.700
0.000	0.000	0.000	0.000	0.000	0.000
6.310	6.231	6.231	6.529	6.545	6.700
4.882	4.804	4.762	4.713	4.727	4.841
2.094	1.191	0.971	0.872	0.900	0.807
6.976	5.995	5.733	5.585	5.627	5.648
4.571	4.481	4.444	4.385	4.391	4.475
0.000	0.000	0.000	0.000	0.000	0.000
4.571	4.481	4.444	4.385	4.391	4.475
1.426	1.407	1.410	1.392	1.394	1.425
0.000	0.000	0.000	0.000	0.000	0.000
1.426	1.407	1.410	1.392	1.394	1.425
0.000	0.000	0.000	0.000	0.000	0.000
0.000	0.000	0.000	0.000	0.000	0.000
0.000	0.000	0.000	0.000	0.000	0.000
2.149	2.122	2.107	2.082	2.085	2.132
8.448	6.676	8.393	10.764	10.227	10.192
10.597	8.798	10.500	12.846	12.312	12.324
2.298	2.274	2.261	2.243	2.255	2.301
9.005	7.337	8.367	8.999	8.950	9.790
11.303	9.611	10.628	11.242	11.205	12.091
3.986	2.290	2.297	2.270	2.276	2.327
5.760	7.431	7.439	7.421	7.447	7.446
9.746	9.721	9.736	9.691	9.723	9.773
2.332	2.309	2.312	2.500	2.487	2.500
6.818	6.818	6.818	6.821	6.823	6.816
9.150	9.127	9.130	9.321	9.310	9.316
3.154	3.114	3.114	3.263	3.314	3.392
0.600	0.600	0.600	0.600	0.600	0.600
3.754	3.714	3.714	3.863	3.914	3.992
0.000	0.000	0.000	0.000	0.000	0.000
1.360	1.360	1.360	1.360	1.360	1.360
1.360	1.360	1.360	1.360	1.360	1.360



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

<u>Fiscal Year</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Direct Rate				
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
Overlapping Rates				
City of Bloomfield				
Operating Millage	5.496	5.993	6.527	6.865
Debt Service Millage	2.137	2.180	2.254	2.099
Total City Millage	7.633	8.173	8.781	8.964
City of Aztec				
Operating Millage	5.873	5.817	5.941	6.509
Debt Service Millage	0.000	0.000	0.000	0.000
Total City Millage	5.873	5.817	5.941	6.509
City of Farmington				
Operating Millage	1.908	1.950	2.128	2.225
Debt Service Millage	0.000	0.000	0.000	0.000
Total City Millage	1.908	1.950	2.128	2.225
Town of Kirtland*				
Operating Millage	0.000	0.000	0.000	0.000
Debt Service Millage	0.000	0.000	0.000	0.000
Total Town Millage	0.000	0.000	0.000	0.000
Aztec Schools				
Operating Millage	2.500	2.495	2.500	2.500
Debt Service Millage	5.497	4.640	4.567	6.517
Total School Millage	7.997	7.135	7.067	9.017
Bloomfield Schools				
Operating Millage	2.500	2.500	2.500	2.500
Debt Service Millage	5.794	5.386	6.246	6.752
Total School Millage	8.294	7.886	8.746	9.252
Farmington Schools				
Operating Millage	4.977	4.856	4.947	4.725
Debt Service Millage	4.938	5.065	4.976	5.199
Total School Millage	9.915	9.921	9.923	9.924
Consolidated Schools				
Operating Millage	2.500	2.500	2.500	2.500
Debt Service Millage	6.773	6.840	6.837	6.828
Total School Millage	9.273	9.340	9.337	9.328
San Juan College				
Operating Millage	4.500	4.500	4.500	4.500
Debt Service Millage	0.600	0.600	0.600	0.420
Total School Millage	5.100	5.100	5.100	4.920
State of New Mexico				
Operating Millage	0.000	0.000	0.000	0.000
Debt Service Millage	1.150	1.530	1.362	1.360
Total School Millage	1.150	1.530	1.362	1.360

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

* Kirtland became a municipality effective July 1, 2015

<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</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>
6.984	7.000	6.928	6.622	7.000	7.000
2.094	1.191	0.971	0.872	0.900	0.807
<u>9.078</u>	<u>8.191</u>	<u>7.899</u>	<u>7.494</u>	<u>7.900</u>	<u>7.807</u>
6.873	6.873	6.868	6.873	6.873	6.873
0.000	0.000	0.000	0.000	0.000	0.000
<u>6.873</u>	<u>6.873</u>	<u>6.868</u>	<u>6.873</u>	<u>6.873</u>	<u>6.873</u>
2.225	2.225	2.225	2.209	2.218	2.225
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>2.209</u>	<u>2.218</u>	<u>2.225</u>
0.000	0.000	0.000	0.000	0.000	0.000
0.000	0.000	0.000	0.000	0.000	0.000
<u>0.000</u>	<u>0.000</u>	<u>0.000</u>	<u>0.000</u>	<u>0.000</u>	<u>0.000</u>
2.500	2.500	2.500	2.500	2.500	2.500
8.448	6.676	8.393	10.764	10.227	10.192
<u>10.948</u>	<u>9.176</u>	<u>10.893</u>	<u>13.264</u>	<u>12.727</u>	<u>12.692</u>
2.500	2.500	2.500	2.500	2.500	2.500
9.005	7.337	8.367	8.999	8.950	9.790
<u>11.505</u>	<u>9.837</u>	<u>10.867</u>	<u>11.499</u>	<u>11.450</u>	<u>12.290</u>
4.166	2.500	2.500	2.500	2.500	2.500
5.760	7.431	7.439	7.421	7.447	7.446
<u>9.926</u>	<u>9.931</u>	<u>9.939</u>	<u>9.921</u>	<u>9.947</u>	<u>9.946</u>
2.500	2.500	2.500	2.500	2.500	2.500
6.818	6.818	6.818	6.821	6.823	6.816
<u>9.318</u>	<u>9.318</u>	<u>9.318</u>	<u>9.321</u>	<u>9.323</u>	<u>9.316</u>
4.500	4.500	4.500	4.500	4.500	4.500
0.600	0.600	0.600	0.600	0.600	0.600
<u>5.100</u>	<u>5.100</u>	<u>5.100</u>	<u>5.100</u>	<u>5.100</u>	<u>5.100</u>
0.000	0.000	0.000	0.000	0.000	0.000
1.360	1.360	1.360	1.360	1.360	1.360
<u>1.360</u>	<u>1.360</u>	<u>1.360</u>	<u>1.360</u>	<u>1.360</u>	<u>1.360</u>



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

Taxpayer	2019			2010		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Arizona Public Service Co.	\$124,234,767	1	3.4%	\$251,185,618	4	5.2%
Public Service Co. of New Mexico	\$71,686,346	2	2.0%	\$462,165,417	1	9.6%
Harvest Four Corners llc	\$24,597,732	3				
Enterprise Field Service LLC	\$21,544,615	4	0.6%	\$212,261,437	6	4.4%
El Paso Natural Gas Co	\$11,522,651	5	0.3%	\$125,609,489	9	2.6%
Salt River Project AG IMP and Power Dist	\$10,780,645	6	0.3%			
Farmington, City of	\$10,347,426	7	0.3%			
Hilcorp San Juan LP	\$10,155,119	8	0.3%			
Mid-America Pipeline Co LLC	\$8,649,049	9	0.2%			
Cortez Pipeline Co.	\$6,607,667	10	0.2%			
BHP World Mineral				\$290,800,296	2	6.1%
San Juan Coal				\$263,483,149	3	5.5%
Tucson Electric Power				\$162,992,291	7	3.4%
Southern California Edison				\$155,080,817	8	3.2%
Williams Field Services				\$219,785,459	5	4.6%
Transwestern Pipeline Co				\$114,568,678	10	2.4%
Totals	\$300,126,017		7.6%	\$ 2,257,932,651		47.0%

Source: San Juan County Assessor's Office



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
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
2019	25,876,869	36,362,657	2,098,919	1,462,145	5,179,616	-	70,980,206
Percent Change 2010-2019	18.70%	9.47%	22.91%	7.14%	-50.58%	-100.00%	3.48%

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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
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%
2019	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
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%
2019	3.9000%	1.2250%	2.0625%	1.0625%	8.2500%

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

Fiscal Year	State GRT	V/W SAN Share of State GRT	V/W SAN Direct Rate	San Juan County	Total V/W SAN GRT
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%
2019	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
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%
2019	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
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%
2019	3.9000%	1.2250%	2.0625%	1.0625%	8.2500%

CITY OF BLOOMFIELD (COB)

Fiscal Year	State GRT	COB Share of State GRT	COB Direct Rate	San Juan County	Total COB GRT
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%
2019	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
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%
2019	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	2010	2011	2012	2013
Agriculture	\$ 2,997,244	\$ 2,755,709	\$ 2,883,997	\$ 2,748,608
Mining	670,583,833	709,915,568	770,831,506	684,935,139
Construction	386,053,620	376,375,762	368,031,790	374,086,932
Manufacturing	135,410,017	171,293,110	215,406,287	201,220,614
Trans, Comm., Util.	234,468,806	265,361,655	243,291,675	237,666,945
Wholesale Trade	208,918,048	226,922,324	232,759,934	238,589,551
Retail Trade	783,921,637	791,239,888	788,255,616	763,368,658
Finance, Insurance & Real Estate	67,834,906	60,342,931	55,908,709	60,915,218
Services	757,967,647	847,977,104	897,450,509	870,803,442
Government	21,160,334	21,763,003	45,935,607	47,602,295
Total (1)	\$ 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) Although the figures in the table above have been derived from "Report 080 - Analysis of Gross Receipts Tax by Standard Industrial Classification," issued quarterly by the State, the State suppresses revenue information in certain categories if release of the information would compromise the confidentiality of an individual taxpayer. Accordingly, the taxable gross receipts totals in this table will differ from those in the prior table.

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

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

	2014	2015	2016	2017	2018 (2)	2019
\$	3,939,601	\$ 4,010,281	\$ 2,114,412	\$ 2,953,840	\$ 1,988,114	\$ 2,605,789
	548,061,236	490,471,982	157,815,027	139,822,637	182,439,695	175,999,612
	313,517,746	513,392,407	632,048,829	457,728,403	490,996,752	266,792,326
	171,098,147	205,093,482	162,237,624	126,458,836	137,914,970	136,170,347
	215,832,692	287,686,618	325,037,360	347,040,522	339,694,539	328,544,015
	200,135,660	251,169,827	170,540,255	126,114,095	150,739,935	144,941,572
	657,150,287	895,930,220	745,552,166	669,182,655	773,800,901	781,606,023
	50,140,822	79,242,539	70,328,964	57,150,904	69,601,019	77,647,159
	760,692,028	1,256,087,174	1,070,380,363	778,417,676	930,638,772	940,112,026
	58,146,780	118,450,207	98,624,779	65,223,757	72,749,035	84,212,536
\$	2,978,714,999	\$ 4,101,534,737	\$ 3,434,679,779	\$ 2,770,093,325	\$ 3,150,563,732	\$ 2,938,631,405
	1.2500%	1.4375%	1.4375%	1.4375%	1.4375%	1.4375%



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

Function/Program	EMPLOYEES AS OF JUNE 30									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Government										
County Commission	5	5	5	5	5	5	5	5	5	5
Assessor's	30	30	30	30	30	30	30	29	27	26
County Clerk	8	8	7	7	7	8	8	8	8	8
Bureau of Elections	6	6	5	5	5	4	4	4	3	3
Probate Judge	1	1	1	1	1	1	1	1	1	1
County Treasurer	7	7	7	7	7	7	7	6	7	6
Finance	14	14	15	15	15	15	15	15	15	15
Central Purchasing	11	8	8	8	8	8	8	8	5	5
Human Resources	7	7	7	7	7	7	7	7	7	8
Information Systems	10	9	10	10	10	8	8	9	8	9
Geographic Info Systems	3	3	3	3	3	3	3	2	1	1
Legal	7	7	7	7	7	7	7	7	5	4
County Executive Office	12	11	10	10	10	10	10	10	9	8
Risk Management	2	2	2	2	2	2	2	2	2	2
Intern										
Intern	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	4
Public Safety										
Corrections										
Detention Center	145	146	146	146	146	146	146	147	146	147
Sheriff Department	129	129	130	131	131	131	131	131	130	131
Criminal Justice Training Auth	0	2	2	2	2	2	2	2	2	2
Community Development	13	13	13	13	13	13	13	13	11	10
Emergency Management	6	6	6	6	6	6	6	6	6	5
Fire Operations	14	14	14	14	14	14	15	15	14	14
Compliance	9	9	9	9	9	9	9	9	9	7
DWI Treatment Facility	32	32	32	32	34	34	34	33	32	25
AXIS/NEXUS	12	12	12	12	12	12	12	13	14	11
Juvenile Services	50	50	50	50	50	50	50	49	46	45
Communications Authority	48	48	48	48	48	48	48	48	48	48
Public Works										
Road	63	62	62	62	61	61	61	61	58	58
Health and Welfare										
Health Care Assistance	2	2	2	2	2	1	1	1	1	1
Housing Authority	3	3	3	3	3	3	3	3	2	2
Culture and Recreation										
Parks & Facilities	62	62	62	62	62	62	62	62	58	57
Golf Course	12	12	12	11	11	11	11	10	10	10
Environmental										
Solid Waste	30	31	31	31	31	31	30	30	28	28
San Juan Water Commission	5	5	5	5	5	6	6	6	6	6
Total	758	756	756	756	757	755	755	752	724	712

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

SAN JUAN COUNTY STAFFING								
Grant Funded Positions		FY2017	FY2017	FY2018	FY2018	FY2019	FY2019	FY2020
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	0	0
	County Manager	0	0	0	0	0	1	1
	County Operations Officer	1	1	1	1	1	0	0
	County Admin Officer	0	0	0	0	0	1	1
	Projects and Grants Manager	1	1	1	1	0	0	0
	Public Engagement & Marketing Coordinator	0	0	0	1	1	0	0
	Public Relations Manager	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	1	1	1	1
	Office Assistant I	1	1	1	1	1	1	1
	Safety & Compliance Manager	1	1	1	1	1	1	1
	Hiring Freeze FY15 End through FY18 End - 1 position Planner	1	1	1	0	0	0	0
	HCAP Manager	1	1	1	1	1	1	1
	Behavioral Health Director	0	0	0	0	0	0	1
	Total Authorized County Executive Office Positions	11	11	11	10	9	9	10
	Less: Frozen County Executive Office Positions	-2	-2	-2	0	0	0	0
	Total Budgeted County Executive Office Positions	9	9	9	10	9	9	10
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	0	0	0
	Election Clerk II	2	2	2	2	2	2	2
	Total Authorized Bureau of Elections Positions	4	4	4	4	3	3	3
	Less: Frozen Bureau of Elections Positions	-1	-1	-1	0	0	0	0
	Total Budgeted Bureau of Elections Positions	3	3	3	4	3	3	3
Probate Judge								
	Probate Judge	1	1	1	1	1	1	1
	Total Probate Judge	1	1	1	1	1	1	1
Assessor's Office								
	County Assessor	1	1	1	1	1	1	1
	Chief Deputy Assessor	1	1	1	1	1	1	1
	Chief Appraiser	1	1	1	1	1	1	1
	CAMA Database Administrator	1	1	1	1	1	0	0
	Chief Mapper/Platter	1	1	1	1	1	1	1
	Mapper/Platter	1	1	1	1	1	1	1
	Quality Control Supervisor	1	1	1	1	1	1	1
	Quality Control Clerk	1	0	0	0	0	0	0
	Office Manager	0	0	0	0	0	1	1
	Property Records Maintenance Manager	1	1	1	1	1	0	0
	Personal Property Appraiser	1	1	1	1	1	1	1
	Hiring Freeze FY15 End through FY18 Beg - 1 position Senior Appraiser	1	1	1	0	0	0	0
	Appraiser III	2	2	2	2	2	2	2
	Appraiser II	1	1	1	1	1	1	1
	Appraiser I	7	7	7	7	7	7	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	1	1	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	0	0	0	0	0	0
	Appraisal/Appeals Clerk II	0	2	2	2	2	2	2
	Total Authorized Assessor's Office Positions	30	29	29	27	27	26	26
	Less: Frozen Assessor's Positions	-2	-2	-2	0	0	0	0
	Total Budgeted Assessor's Positions	28	27	27	27	27	26	26

SAN JUAN COUNTY STAFFING								
Grant Funded Positions		FY2017	FY2017	FY2018	FY2018	FY2019	FY2019	FY2020
Hiring Freeze		Beginning Budget	Ending Budget	Beginning Budget	Ending Budget	Beginning Budget	Ending Budget	Beginning Budget
Treasurer's Office								
	County Treasurer	1	1	1	1	1	1	1
	Chief Deputy Treasurer	1	1	1	1	1	1	1
	Deputy Treasurer III	2	1	1	1	1	2	2
	Deputy Treasurer II	3	2	2	2	2	1	1
	Accountant	0	0	1	1	1	1	1
	Cashier	0	1	1	1	1	0	0
	Total Authorized Treasurer's Office Positions	7	6	7	7	7	6	6
	Less: Frozen Treasurer's Office Positions	0	0	0	0	0	0	0
	Total Budgeted Treasurer's Office Positions	7	6	7	7	7	6	6
Finance Department								
	Chief Financial Officer (CFO)	1	1	1	1	1	0	0
	Chief Financial & Strategy Officer	0	0	0	0	0	1	1
	Deputy Chief Financial Officer	0	0	0	1	1	1	1
	Deputy Finance Officer	1	1	1	0	0	0	0
	Administrative Assistant	1	1	1	1	1	1	1
	Financial Manager	0	0	0	2	2	2	2
	Financial Accountant	2	2	2	0	0	0	0
	Accountant	2	2	2	2	2	2	2
	Accountant II (50% DWI/Meth, 50% Gen Fund)	1	1	1	1	1	1	1
	Finance Technician	1	1	1	1	1	1	1
	A/P Supervisor	1	1	1	1	1	1	1
	Accounting Clerk III	1	1	1	1	1	1	1
	Accounting Clerk II	1	1	1	1	1	1	1
	Payroll Supervisor	1	1	1	1	1	1	1
	Payroll Clerk	1	2	2	2	2	2	2
	Office Assistant II	1	0	0	0	0	0	0
	Total Authorized Finance Department Positions	15	15	15	15	15	15	15
	Less: Frozen Finance Department Positions	0	0	0	0	0	0	0
	Total Budgeted Finance Department Positions	15	15	15	15	15	15	15
Central Purchasing								
	Chief Procurement Officer (CHRO)	1	1	1	1	1	1	1
	Purchasing Coordinator	1	1	1	1	1	1	1
	Warehouse Manager	1	1	1	1	1	1	1
	Contract Analyst	1	1	1	1	1	1	1
	Hiring Freeze FY16 Beg through FY18 Beg - 2 positions Buyer	2	2	2	0	0	0	0
	Hiring Freeze FY15 Beg through FY18 Beg - 1 position Warehouse Agent	2	2	2	1	1	1	1
	Total Authorized Central Purchasing Positions	8	8	8	5	5	5	5
	Less: Frozen Central Purchasing Positions	-3	-3	-3	0	0	0	0
	Total Budgeted Central Purchasing Positions	5	5	5	5	5	5	5
Human Resources								
	Chief Human Resources Officer (CHRO)	1	1	1	1	1	1	1
	Deputy Human Resources Officer	1	1	1	1	1	1	1
	Benefits/Compensation Manager	1	1	1	1	1	1	1
	Benefits Coordinator	1	1	1	1	1	1	1
	HRIS Specialist	1	1	1	1	1	1	1
	Employee Development Specialist	1	1	1	1	1	1	1
	HR Recruiter	1	1	1	1	1	1	1
	HR Clerk	0	0	0	0	0	1	1
	Total Authorized Human Resources Positions	7	7	7	7	7	8	8
	Less: Frozen Human Resources Positions	0	0	0	0	0	0	0
	Total Budgeted Human Resources Positions	7	7	7	7	7	8	8
Information Systems								
	Chief Information Officer (CIO)	0	1	1	1	1	1	1
	Chief Information Technologies Officer (CITO)	1	0	0	0	0	0	0
	Deputy Chief Information Officer	0	1	1	1	1	1	1
	Application Support Specialist	1	0	0	0	0	0	0
	Network Coordinator	1	0	0	0	0	0	0
	IS Administrative Assitant	0	0	0	0	1	1	1
	Information Systems Specialist	0	1	0	0	0	0	0
	Graphic Designer/Media Specialist	1	1	1	0	0	0	0
	Senior PC/Security Specialist	1	0	0	0	0	0	0
	Internet Developer	1	0	0	0	0	0	0
	Desktop Support Specialist	0	1	0	0	0	0	0
	Database Developer	1	1	0	0	0	0	0
	Security Access Specialist	1	1	0	0	0	0	0
	Detention IS Administrator	0	1	2	2	2	2	2
	Information Systems Generalist (AS)	0	0	0	0	0	1	1
	Information Systems Generalist	0	1	4	4	3	3	3
	Total Authorized Information Technology Positions	8	9	9	8	8	9	9
	Less: Frozen Information Technology Positions	0	0	0	0	0	0	0
	Total Budgeted Information Technology Positions	8	9	9	8	8	9	9

SAN JUAN COUNTY STAFFING								
Grant Funded Positions		FY2017	FY2017	FY2018	FY2018	FY2019	FY2019	FY2020
Hiring Freeze		Beginning Budget	Ending Budget	Beginning Budget	Ending Budget	Beginning Budget	Ending Budget	Beginning Budget
Geographic Info. Systems								
	GIS Supervisor	1	0	0	0	0	0	0
	GIS Manager	0	1	1	1	1	1	1
	Hiring Freeze FY15 End through FY18 Beg - 1 position GIS Analyst	2	1	1	0	0	0	0
Total Authorized Geographic Information Systems Positions		3	2	2	1	1	1	1
Less: Frozen Geographic Information Systems Positions		-1	-1	-1	0	0	0	0
Total Budgeted Geographic Information Systems Positions		2	1	1	1	1	1	1
Legal Department								
	County Attorney	1	1	1	1	1	1	1
	Deputy County Attorney II	1	1	1	1	1	1	1
	Hiring Freeze FY15 Beg through FY18 Beg - 1 position Deputy County Attorney I	2	2	2	1	1	0	0
	Hiring Freeze FY15 Beg through FY18 Beg - 1 position Legal Secretary	1	1	1	0	0	0	0
	Legal Assistant	1	1	1	1	1	1	1
	Office Assistant II	1	1	1	1	1	1	1
	Risk Management Manager	1	1	1	1	1	1	1
	Office Assistant III	1	1	1	1	1	1	1
Total Authorized Legal Department Positions		9	9	9	7	7	6	6
Less: Frozen Legal Department Positions		-2	-2	-2	0	0	0	0
Total Budgeted Legal Department Positions		7	7	7	7	7	6	6
Sheriff's Office								
	County Sheriff	1	1	1	1	1	1	1
	Undersheriff	1	1	1	1	1	1	1
	Captain	2	2	2	2	2	2	2
	Lieutenant	6	6	6	6	6	6	6
	Sergeant	11	11	11	11	11	11	11
	Corporal	0	13	13	13	13	13	13
	Senior Deputy Sheriff	8	8	8	8	8	8	8
	Deputy Sheriff	60	46	46	46	48	48	48
	CJTA Director (Sergeant)	0	0	0	0	0	1	1
	SR Deputy Sheriff-SJCCJTA Instructor	1	1	1	1	1	1	1
	Court Security Deputy	2	2	2	2	0	0	0
	Community Relations Liaison	1	1	1	1	1	1	1
	Detective	10	11	11	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	2	2	2	2	2	2
	Civilian Operations Supervisor	1	1	1	1	1	1	1
	Network Supervisor	1	1	1	1	1	0	0
	PC Services Technician	1	1	1	1	1	0	0
	IS Manager SO	0	0	0	0	0	1	1
	IS Generalist SO	0	0	0	0	0	1	1
	SO Financial Manager	0	0	0	1	1	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	0	0	0	0
	Recruiting/Training Coordinator	1	0	0	0	0	0	0
	Property & Evidence Manager	1	1	1	1	1	1	1
	Evidence Custodian Assistant	1	2	2	2	2	2	2
	Hiring Freeze FY16 Beg through FY18 Beg - 1 position Records Technician	11	11	11	10	10	10	10
	Records Technician (Part-time)	0	1	1	1	1	1	1
	Sex Offender Program Technician	1	1	1	1	1	1	1
	Lead Mechanic	1	1	1	1	1	1	1
	Mechanic	1	1	1	1	1	1	1
Total Authorized Sheriff's Office Positions		131	131	131	130	130	131	131
Less: Frozen Sheriff's Office Positions		-1	-1	-1	0	0	0	0
Total Budgeted Sheriff's Office Positions		130	130	130	130	130	131	131
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	0	0	0	0
	Rural Addressing Technician I	1	1	1	1	1	1	1
	Subdivision Review Officer	1	1	1	1	1	1	1
	Code Compliance Officer	1	1	1	1	1	1	1
	Office Assistant III	1	1	1	1	1	1	1
Total Authorized Community Development Positions		7	7	7	6	6	6	6
Less: Frozen Community Development Positions		-1	-1	-1	0	0	0	0
Total Budgeted Community Development Positions		6	6	6	6	6	6	6

SAN JUAN COUNTY STAFFING								
Grant Funded Positions		FY2017	FY2017	FY2018	FY2018	FY2019	FY2019	FY2020
Hiring Freeze		Beginning Budget	Ending Budget	Beginning Budget	Ending Budget	Beginning Budget	Ending Budget	Beginning Budget
Building Inspection								
	Building Official	1	1	1	1	1	1	1
	Building Inspector II	1	1	1	0	0	0	0
	Hiring Freeze FY15 Beg through FY18 Beg - 1 position Building Inspector	1	1	1	1	1	1	1
	Building Division Counter Tech	1	1	1	1	1	1	1
	Plumbing/Mechanical Inspector	1	1	1	1	1	0	0
	Electrical Inspector	1	1	1	1	1	1	1
	Total Authorized Building Inspection Positions	6	6	6	5	5	4	4
	Less: Frozen Building Inspection Positions	-1	-1	-1	0	0	0	0
	Total Budgeted Building Inspection Positions	5	5	5	5	5	4	4
Emergency Management								
	Emergency Manager	1	1	1	1	1	1	1
	Flood Plain Manager	1	1	1	1	1	1	1
	Emergency Mgmt Coord	1	1	1	1	1	1	1
	Radio Communications Supervisor	1	1	1	1	1	1	1
	Radio Communications Technician	1	1	1	1	1	1	1
	Emergency Mgmt Specialist	0	1	1	1	1	0	0
	Office Assistant III	1	0	0	0	0	0	0
	Total Authorized Emergency Management Positions	6	6	6	6	6	5	5
	Less: Frozen Emergency Management Positions	0	0	0	0	0	0	0
	Total Budgeted Emergency Management Positions	6	6	6	6	6	5	5
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
	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	0	0	0	0
	Total Authorized Fire Operations Positions	15	15	15	14	14	14	14
	Less: Frozen Fire Operations Positions	-1	-1	-1	0	0	0	0
	Total Budgeted Fire Operations Positions	14	14	14	14	14	14	14
Parks & Facilities								
	Parks & Facilities Administrator	1	0	0	0	0	0	0
	Parks & Facilities Director	0	1	1	1	1	1	1
	Deputy Parks & Facilities Administrator	1	0	0	0	0	0	0
	Deputy Parks & Facilities Director	0	1	1	1	1	1	1
	Office Manager	1	1	1	1	1	1	1
	Event Coordinator	1	1	1	1	1	1	1
	Parks Foreman	1	1	1	1	1	1	1
	Grounds Foreman	1	1	1	1	1	1	1
	Building & Grounds Manager	1	1	1	1	1	0	0
	Building & Grounds Supervisor	1	1	1	1	1	1	1
	Custodial Manager	1	1	1	1	1	1	1
	Electrical Maintenance Technician	2	1	2	2	2	2	2
	Journeyman Plumber Maint Technician	1	1	0	0	0	0	0
	Lead Maintenance Electrician	0	1	1	1	1	1	1
	Maintenance Foreman	1	1	1	1	1	1	1
	Maintenance Technician III	2	2	2	2	2	2	2
	Maintenance Technician II	6	6	6	6	6	6	6
	Hiring freeze FY15 End-FY17 Beg 2 pos, FY17 End-FY18 Beg 3 pos Maintenance Technician	10	10	10	7	7	7	7
	Hiring freeze FY15 End-FY17 Beg 2 pos, FY17 End-FY18 Beg 1 pos Event Set-up Maintenance Technician	4	4	4	3	3	3	3
	Maintenance Service Technician	1	1	1	1	1	1	1
	Welder	1	1	1	1	1	1	1
	Custodian	18	18	18	18	18	18	18
	Cabinet Maker	1	1	1	1	1	1	1
	HVAC/Refrigeration Mechanic	1	1	1	1	1	1	1
	Park Security Guard	5	5	5	5	5	5	5
	Total Authorized Parks & Facilities Positions	62	62	62	58	58	57	57
	Less: Frozen Parks & Facilities Positions	-4	-4	-4	0	0	0	0
	Total Budgeted Parks & Facilities Positions	58	58	58	58	58	57	57

SAN JUAN COUNTY STAFFING								
Grant Funded Positions		FY2017	FY2017	FY2018	FY2018	FY2019	FY2019	FY2020
Hiring Freeze		Beginning Budget	Ending Budget	Beginning Budget	Ending Budget	Beginning Budget	Ending Budget	Beginning Budget
Golf Course	GC General Manager/Head Pro	1	1	1	1	1	1	1
	GC Assistant Golf Pro	2	2	2	2	2	2	2
	GC Pro Shop Attendant Part-time	2	1	1	1	1	1	1
	GC Food and Beverage Manager	1	1	1	1	1	1	1
	GC Cart Attendant Part-time	1	1	1	0	0	0	0
	GC Maintenance Superintendent	1	1	1	1	1	1	1
	GC Asst Maint Super-Irrigation	1	1	1	1	1	1	1
	GC Mechanic	1	1	1	1	1	1	1
	Executive Director of First Tee Program	0	0	0	1	1	1	1
	Director of First Tee Program	1	1	1	1	1	1	1
	Total Authorized Golf Course Positions	11	10	10	10	10	10	10
	Less: Frozen Golf Course Positions	0	0	0	0	0	0	0
	Total Budgeted Golf Course Positions	11	10	10	10	10	10	10
Compliance	Compliance Supervisor	1	1	1	1	1	1	1
	Compliance Officer	6	6	6	6	6	4	4
	Office Assistant III	1	1	1	1	1	1	1
	Office Assistant II	1	1	1	1	1	1	1
	Total Authorized Compliance Positions	9	9	9	9	9	7	7
	Less: Unfunded Compliance Positions	-2	-2	-2	-2	-2	0	0
	Total Budgeted Compliance Positions	7	7	7	7	7	7	7
DWI Treatment Facility	Alternative Sentencing Administrator	1	1	1	0	0	0	0
	Alternative Sentencing Director	0	0	0	1	1	1	1
	Deputy Administrator, Alternative Sentencing	1	1	1	0	0	0	0
	Alternative Sentencing Deputy Director	0	0	0	1	1	1	1
	Office Manager	1	1	1	1	1	1	1
	Quality and Compliance Coordinator	1	1	1	1	1	1	1
	Clinical Director	1	1	1	1	1	1	1
	PC Services Technician	1	1	1	1	1	0	0
	Counselor II	6	6	6	6	6	5	5
	Counselor I	1	1	1	1	1	1	1
	Case Manager	4	4	4	4	4	2	2
	Educational Services Aide	1	1	1	1	1	0	0
	Office Assistant III	1	1	1	1	1	1	1
	Office Assistant II	1	1	1	1	1	1	1
	Office Assistant I	1	1	1	1	1	1	1
	Office Assistant I - Part Time	1	1	1	1	1	0	0
	Total Authorized DWI Treatment Facility Positions	22	22	22	22	22	16	16
	Less: Unfunded DWI Treatment Facilities Positions	-6	-6	-6	-6	-6	0	0
	Total Budgeted DWI Treatment Facilities Positions	16	16	16	16	16	16	16
DWI Detention	Operations Lieutenant	1	1	1	1	1	1	1
	Detention Officer	11	10	9	9	9	8	8
	Total Authorized DWI Detention Positions	12	11	10	10	10	9	9
	Less: Unfunded DWI Detention Positions	0	0	0	0	0	0	0
	Total Budgeted DWI Detention Positions	12	11	10	10	10	9	9
AXIS/NEXUS	Case Manager	3	3	3	3	3	3	3
	Substance Abuse Counselor II	3	0	0	0	0	0	0
	Counselor II	0	3	3	3	3	1	1
	Counselor I	0	0	0	0	0	1	1
	Counselor III	1	1	1	1	1	0	0
	Transitional Coordinator	1	1	1	1	1	1	1
	Detention Officer	1	2	3	3	3	3	3
	Peer Mentor Part-time	2	2	2	2	2	1	1
	Total Authorized AXIS/NEXUS Project Positions	11	12	13	13	13	10	10
	Less: Unfunded AXIS/NEXUS Project Positions	-2	-2	-2	-2	-2	0	0
	Total Budgeted AXIS/NEXUS Project Positions	9	10	11	11	11	10	10
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

SAN JUAN COUNTY STAFFING								
Grant Funded Positions		FY2017	FY2017	FY2018	FY2018	FY2019	FY2019	FY2020
Hiring Freeze		Beginning Budget	Ending Budget	Beginning Budget	Ending Budget	Beginning Budget	Ending Budget	Beginning Budget
Detention Center								
	Adult Detention Administrator	1	0	0	0	0	0	0
	Adult Detention Warden	0	1	1	1	1	1	1
	Deputy Adult Detention Administrator	1	0	0	0	0	0	0
	Deputy Adult Detention Warden	0	1	1	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	8	8	8	8
	Training Supervisor	1	1	1	1	1	1	1
	Medical Enrollment Admin Assistant	0	1	1	1	1	1	1
	Administrative Lieutenant	0	1	1	1	1	1	1
	Operations Lieutenant	3	3	3	3	3	3	3
	Sergeant	12	11	11	11	12	12	12
	Detention Officer	110	110	110	110	110	110	110
	Camera Monitors	3	3	3	3	3	3	3
	Total Authorized Detention Center Positions	146	147	147	146	147	147	147
	Less: Frozen Detention Center Positions	-1	-1	-1	0	0	0	0
	Total Budgeted Detention Center Positions	145	146	146	146	147	147	147
Housing								
	Executive Housing Director	1	1	1	1	1	1	1
	Housing Specialist	1	1	1	1	1	1	1
	Office Assistant II	1	1	1	0	0	0	0
	Total Authorized Housing Positions	3	3	3	2	2	2	2
	Less: Frozen Housing Positions	0	0	0	0	0	0	0
	Total Budgeted Housing Positions	3	3	3	2	2	2	2
Juvenile Services								
	Juvenile Services Administrator	1	1	1	1	1	1	1
	Juvenile Services Deputy Administrator	1	1	1	0	0	0	0
	Juvenile Services Deputy Director	0	0	0	1	1	1	1
	Juvenile Program Facilitator	1	1	1	1	1	1	1
	Administrative Assistant	1	1	1	1	1	1	1
	Training Instructional Coordinator	1	1	1	1	1	1	1
	Office Assistant II	2	2	2	2	2	1	1
	Sergeant	4	4	4	4	4	4	4
	Hiring Freeze FY15 Beg thru FY18 Beg - 1 position Detention Officer	32	32	32	31	31	31	31
	Adolescent Counselor III	1	1	1	1	1	1	1
	Juvenile Case Specialist	1	1	1	1	1	1	1
	Hiring Freeze FY15 Beg through FY18 Beg - 1 position Juvenile Intake Specialist	2	1	1	0	0	0	0
	Quality and Compliance Coordinator	1	1	1	1	1	1	1
	Shelter Care Supervisor	1	1	1	1	1	1	1
	Hiring Freeze FY15 Beg through FY18 Beg - 1 position Shelter Care Worker	1	1	1	0	0	0	0
	Total Authorized Juvenile Services Positions	50	49	49	46	46	45	45
	Less: Frozen Juvenile Services Positions	-3	-3	-3	0	0	0	0
	Total Budgeted Juvenile Services Positions	47	46	46	46	46	45	45
Solid Waste								
	Solid Waste Manager	1	1	1	1	1	1	1
	Hiring Freeze FY15 Beg through FY18 Beg - 1 position Truck Driver	6	6	6	5	5	5	5
	Solid Waste Technician	3	3	3	3	3	3	3
	Office Assistant II	1	1	1	1	1	1	1
	Hiring Freeze FY15 Beg through FY18 Beg - 1 position Equipment Operator II	1	1	1	0	0	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	1	1	1	1	1	1
	Lead Community Resources Technician	2	1	1	1	1	1	1
	Total Authorized Solid Waste Positions	30	30	30	28	28	28	28
	Less: Frozen Solid Waste Positions	-2	-2	-2	0	0	0	0
	Total Budgeted Solid Waste Positions	28	28	28	28	28	28	28

SAN JUAN COUNTY STAFFING								
Grant Funded Positions		FY2017	FY2017	FY2018	FY2018	FY2019	FY2019	FY2020
Hiring Freeze		Beginning Budget	Ending Budget	Beginning Budget	Ending Budget	Beginning Budget	Ending Budget	Beginning Budget
Public Works								
	Public Works Administrator	1	0	0	0	0	0	0
	Public Works Director	0	1	1	1	1	1	1
	Deputy Public Works Administrator	1	0	0	0	0	0	0
	Deputy Public Works Director	0	1	1	1	1	0	0
	Office Manager	1	1	1	1	1	1	1
	Construction & Maintenance Manager	2	2	2	2	2	2	2
	Construction & Maintenance Foreman	6	6	6	6	6	6	6
	Traffic Supervisor	1	1	1	1	1	1	1
	Office Assistant II	1	1	1	1	1	1	1
	Hiring Freeze FY15 Beg through FY18 Beg - 1 position Office Assistant I	1	1	1	0	0	0	0
	Truck Driver	10	10	10	10	10	10	10
	Equipment Operator II	11	11	11	10	10	8	8
	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	6	6	6	6
	Fleet Manager	1	1	1	1	1	1	1
	Public Works Engineer	0	0	0	0	0	1	1
	Engineering Technician	0	0	0	1	1	1	1
	Parts Clerk	1	1	1	1	1	1	1
	Lead Mechanic	1	1	1	1	1	1	1
	Fleet Support Specialist	1	1	1	1	1	1	1
	Hiring Freeze FY15 Beg through FY18 Beg - 1 position Mechanic	6	6	6	5	5	5	5
	Service Technician II	1	0	0	0	0	0	0
	Service Technician	1	2	2	2	2	2	2
	Public Works Welder	0	0	0	0	0	1	1
	Vector Control Supervisor	1	1	1	1	1	1	1
	Vector Control Technician	0	0	0	0	0	1	1
	Vector Control Foreman	1	1	1	1	1	1	1
	Total Authorized Public Works Positions	61	61	61	58	58	58	58
	Less: Frozen Public Works Positions	-3	-3	-3	0	0	0	0
	Total Budgeted Public Works Positions	58	58	58	58	58	58	58
Total San Juan County Employees		700	697	698	670	670	654	655
Total Frozen San Juan County Positions		-28	-28	-28	0	0	0	0
San Juan Water Commission								
	Executive Director	1	1	1	1	1	1	1
	GIS Coordinator	1	1	1	1	1	1	1
	Administrative Assistant	1	1	1	1	1	1	1
	Administrative Aide II	1	1	1	1	1	1	1
	Administrative Aide	1	1	1	1	1	1	1
	Water Comm Res IT/WEB Desgin	1	1	1	1	1	1	1
Total San Juan Water Commission Employees		6	6	6	6	6	6	6
Communications Authority								
	Communications Authority Director	1	1	1	1	1	1	1
	Administrative Assistant	1	1	1	1	1	1	1
	Training Coordinator	1	1	1	1	1	1	1
	Hiring Freeze FY19 Beg - 1 position Assistant Floor Supervisor	4	4	4	4	4	4	4
	Hiring Freeze FY19 Beg - 2 positions Public Safety Dispatcher	25	25	25	25	25	25	25
	Operations Supervisor	1	1	1	1	1	1	1
	Receptionist	1	1	1	1	1	1	1
	Floor Supervisor	4	4	4	4	4	4	4
	Systems Analyst	1	1	1	1	1	1	1
	Hiring Freeze FY19 Beg - 1 position Public Safety Call Taker	7	7	7	7	7	7	7
	Warrants Officer/NCIC	1	1	1	1	1	1	1
	Warrant Clerk	1	1	1	1	1	1	1
	Total Authorized Communications Authority Positions	48	48	48	48	48	48	48
	Less: Frozen Positions Communications Authority	0	0	0	0	-4	-4	-4
Total Budgeted Communications Authority Positions		48	48	48	48	44	44	44

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**SAN JUAN COUNTY
SCHEDULE OF INSURANCE
2019-2020**

COVERAGE	INSURER	AGENT	COVERAGE EFFECTIVE DATES		COVERAGE AMOUNTS		PREMIUM
			FROM	TO	PER OCCURANCE	AGGREGATE UMBRELLA	
Property	Travelers	Kysar Insurance Agency	31-Mar-19	31-Mar-20	ACV		\$121,012.00
General Liability	Travelers / Charter Oak Fire Ins.	Kysar Insurance Agency	31-Mar-19	31-Mar-20	\$1,050,000.00	Included	\$73,668.00
Excess Public Entity Liability	Travelers	Kysar Insurance Agency	31-Mar-19	31-Mar-20	Included	\$9,000,000.00	\$81,962.00
Crime Package	Travelers	Kysar Insurance Agency	31-Mar-19	31-Mar-20	Included	Included	\$6,387.00
Law Enforcement	Travelers	Kysar Insurance Agency	31-Mar-19	31-Mar-20	Included	Included	\$876,837.00
Business Auto	Travelers / Charter Oak Fire Ins.	Kysar Insurance Agency	31-Mar-19	31-Mar-20	Included	Included	\$147,463.00
Auto Physical Damage	Travelers / Charter Oak Fire Ins.	Kysar Insurance Agency	31-Mar-19	31-Mar-20	ACV		\$20,398.00
Public Entity Management Liability (E&O)	Travelers / Charter Oak Fire Ins.	Kysar Insurance Agency	31-Mar-19	31-Mar-20	Included	Included	\$45,984.00
Public Entity Employment Practices Liability	Travelers	Kysar Insurance Agency	31-Mar-19	31-Mar-20	Included	Included	\$158,049.00
Employee Benefit Plans Admin Liability	Travelers / Charter Oak Fire Ins.	Kysar Insurance Agency	31-Mar-19	31-Mar-20	Included	Included	\$429.00
Inland Marine	Travelers	Kysar Insurance Agency	31-Mar-19	31-Mar-20	ACV		\$18,887.00
Equipment Breakdown (Boiler/Machinery)	Travelers	Kysar Insurance Agency	31-Mar-19	31-Mar-20	ACV	included-B&M	Included
Cyber First	CHUBB	Kysar Insurance Agency	31-Mar-19	31-Mar-20	Included	Included	\$44,602.00
Aviation	Ace Group / Westchester Fire Insurance Company	Kysar Insurance Agency	31-Mar-19	31-Mar-20	\$5,000,000.00		\$14,260.00
PROPERTY/CASUALTY PREMIUM							\$1,609,938.00
Kysar/Millennium/Levitt brokerage fees							\$90,000.00
TOTAL PREMIUM PAID (does not include bonds or adjustments after audits)							\$1,699,938.00
Workers Compensation/Employers Liability	New Mexico County Insurance Authority	NMAC / WC Pool	1-Jul-19	1-Jul-20		Statutory	\$645,920.00

Note: Volunteer Firefighters and Reserve Deputies are covered by a policy held in their departments

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

BOND	AMOUNT	RENEWAL DUE
Commissioner	\$5,000.00	17-Oct-19
Sheriff	\$20,000.00	17-Oct-19
Assessor	\$5,000.00	17-Oct-19
Cty Clerk	\$10,000.00	17-Oct-19
Treasurer	\$50,000.00	17-Oct-19
Probate Judge	\$5,000.00	17-Oct-19
Gravel Lease	(now expired)	10-Apr-20
Twin Peaks bypa	\$2,500.00	1-Jun-20



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

Function/Program	Fiscal Year			
	2010	2011	2012	2013
General Government				
Land and Works of Art	\$ 1,581,081	\$ 1,568,445	\$ 1,568,445	\$ 1,568,445
Buildings	7,498,514	7,594,013	7,595,303	8,226,107
Improvements	1,115,705	1,115,882	1,133,350	1,133,350
Equipment	6,527,508	6,518,392	6,657,342	6,130,838
Total General Government	<u>16,722,808</u>	<u>16,796,732</u>	<u>16,954,440</u>	<u>17,058,740</u>
Public Safety				
Land	2,210,398	2,264,398	2,328,432	2,328,432
Buildings	52,083,527	53,089,462	53,210,657	53,432,094
Improvements	10,009,920	10,091,364	10,337,270	10,337,270
Equipment	24,629,633	24,369,872	25,066,127	26,168,194
Total Public Safety	<u>88,933,478</u>	<u>89,815,096</u>	<u>90,942,486</u>	<u>92,265,990</u>
Public Works				
Land	29,989	29,989	29,989	29,989
Buildings	936,848	936,848	936,848	936,848
Improvements	95,488	97,730	172,241	172,241
Equipment	7,577,713	7,741,199	8,239,691	8,346,227
Infrastructure	104,645,595	107,385,474	109,428,746	112,526,714
Total Public Works	<u>113,285,633</u>	<u>116,191,240</u>	<u>118,807,515</u>	<u>122,012,019</u>
Health and Welfare				
Land	325,126	356,044	356,044	356,044
Buildings	42,882,634	45,006,590	45,870,376	44,923,550
Improvements	15,712,705	16,068,548	16,214,263	16,380,290
Equipment	5,618,270	5,613,616	6,024,732	5,782,896
Total Health and Welfare	<u>64,538,735</u>	<u>67,044,798</u>	<u>68,465,415</u>	<u>67,442,780</u>
Culture and Recreation				
Land	3,618,440	3,618,440	3,618,440	3,618,440
Buildings	14,014,271	14,079,418	14,079,418	16,023,439
Improvements	12,557,526	12,557,526	12,587,023	12,422,488
Equipment	2,483,771	2,440,816	2,386,352	2,419,084
Total Culture and Recreation	<u>32,674,008</u>	<u>32,696,200</u>	<u>32,671,233</u>	<u>34,483,451</u>
Environmental				
Land	237,233	237,233	237,233	237,233
Buildings	12,085	152,977	152,976	152,976
Improvements	1,133,121	1,138,511	1,148,511	1,175,769
Equipment	1,868,846	2,109,720	1,838,094	2,010,256
Total Environmental	<u>3,251,285</u>	<u>3,638,441</u>	<u>3,376,814</u>	<u>3,576,234</u>
Work in Progress	<u>14,228,605</u>	<u>19,004,891</u>	<u>22,288,551</u>	<u>21,468,979</u>
Total Capital Assets Primary Government	<u>\$ 333,634,552</u>	<u>\$ 345,187,398</u>	<u>\$ 353,506,454</u>	<u>\$ 358,308,193</u>
Discretely Presented Component Units				
Communications Authority (1)				
Land	-	-	-	-
Buildings	1,360,987	1,360,987	1,360,987	1,360,987
Improvements	178,695	178,695	178,695	178,695
Equipment	1,707,952	1,716,082	1,716,082	1,683,043
Total Communications Authority	<u>3,247,634</u>	<u>3,255,764</u>	<u>3,255,764</u>	<u>3,222,725</u>
Work in Progress	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital Assets Comm. Authority	<u>\$ 3,247,634</u>	<u>\$ 3,255,764</u>	<u>\$ 3,255,764</u>	<u>\$ 3,222,725</u>
San Juan Water Commission (2)				
Land	-	-	-	-
Buildings	-	-	-	-
Improvements	-	-	-	-
Equipment	89,276	89,276	96,251	121,026
Total Capital Assets San Juan Water Com.	<u>\$ 89,276</u>	<u>\$ 89,276</u>	<u>\$ 96,251</u>	<u>\$ 121,026</u>

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

Fiscal Year					
2014	2015	2016	2017	2018	2019
\$ 1,568,445	\$ 1,568,445	\$ 1,568,445	\$ 1,568,445	\$ 1,586,699	\$ 1,585,736
8,226,107	8,226,107	8,412,504	8,226,107	8,051,927	8,094,610
1,310,645	1,365,718	1,365,718	2,049,878	2,492,924	2,411,941
5,794,633	5,577,714	5,582,363	4,427,466	4,504,493	4,616,782
<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>	<u>16,709,068</u>
2,328,432	2,241,959	2,241,959	2,307,624	2,243,891	2,237,490
72,980,006	72,835,702	72,835,702	73,993,663	74,434,013	74,867,263
10,791,803	10,829,080	11,121,128	13,842,359	13,814,906	13,276,985
27,716,792	29,400,779	29,310,884	32,953,176	33,464,817	34,210,685
<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>	<u>124,592,422</u>
29,989	29,989	29,989	267,222	244,122	241,802
936,848	945,836	945,836	945,836	1,447,699	1,550,460
172,241	172,241	172,241	1,397,210	1,387,260	1,192,290
8,152,475	8,251,462	8,541,617	9,164,755	9,350,200	9,620,540
113,330,071	112,326,948	115,325,454	115,297,970	116,082,325	114,826,059
<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>	<u>127,431,151</u>
356,044	328,373	418,216	418,216	385,728	382,465
44,923,550	44,923,550	45,565,143	45,751,539	45,161,777	45,306,300
16,427,568	16,597,164	16,592,722	23,065,089	23,051,095	22,776,890
5,725,239	5,996,932	6,083,213	5,825,036	6,085,844	6,466,049
<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>	<u>74,931,704</u>
3,618,440	3,651,074	3,651,074	3,651,074	3,637,644	3,636,295
16,011,837	16,011,837	16,011,837	16,229,523	15,985,722	16,045,466
12,440,749	12,518,365	12,518,365	12,518,365	12,512,580	12,399,227
2,319,150	2,333,639	2,625,405	2,739,274	2,847,089	3,004,262
<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>	<u>35,085,250</u>
237,233	237,233	237,233	-	-	-
152,976	152,976	152,976	152,976	152,976	152,976
1,175,769	1,224,969	1,224,969	-	-	-
2,010,256	2,044,903	1,956,355	2,148,172	2,148,172	2,148,172
<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>	<u>2,301,148</u>
2,036,055	8,426,493	12,004,841	4,089,588	5,231,063	8,589,929
<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>	<u>\$ 389,640,673</u>
-	-	-	-	-	-
1,360,987	1,360,987	1,360,987	1,360,987	1,360,987	1,488,184
178,695	187,003	187,003	187,003	187,003	40,023
1,628,161	1,530,357	1,597,565	3,682,042	3,756,154	3,118,861
<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>	<u>4,647,068</u>
-	1,690,833	2,048,544	-	-	-
<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>	<u>\$ 4,647,068</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
114,868	103,070	103,070	108,494	120,915	116,187
<u>\$ 114,868</u>	<u>\$ 103,070</u>	<u>\$ 103,070</u>	<u>\$ 108,494</u>	<u>\$ 120,915</u>	<u>\$ 116,187</u>



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

Function/Program	Fiscal Year			
	2010	2011	2012	2013
General Government				
Assessor's				
Property transfers (7)	4,368	4,953	4,676	4,840
Approximate number of reappraisals (1)	14,726	58,834	58,756	56,511
County Clerk				
Number of documents recorded	16,347	16,469	15,544	18,002
Number of marriage licenses issued	714	769	764	696
Bureau of Elections				
Number of registered voters	63,789	67,189	70,195	73,212
Probate Judge				
Number of probates filed	92	88	123	107
County Treasurer				
Number of property tax bills processed	56,371	56,851	57,050	57,046
Number of 2nd half notice reminders processed	19,980	19,932	19,759	20,067
Number of accounts payable checks processed	419	411	418	429
Number of Manufactured Home moving permits issued	713	883	717	602
Number of Mobile Home tax releases processed (15)	N/A	N/A	N/A	N/A
Number of cash receipts processed	3,744	3,854	3,990	4,707
Finance				
Number of accounts payable checks processed	10,839	10,793	10,733	10,400
Number of payroll checks processed	5,550	5,768	5,003	5,045
Number of direct deposits processed	14,832	15,820	15,512	15,763
Central Purchasing				
Number of purchase orders processed	2,088	2,989	2,832	2,189
Number of bids processed	34	35	32	29
Human Resources				
Number of applicants processed	3,346	3,174	2,582	2,150
Turnover rate	11.49%	16.67%	15.95%	15.67%
Information Technology				
Number of servers maintained	64	55	35	35
Number of pc's maintained	875	822	775	775
Number of phones maintained (18)	587	596	598	598
Number of routers maintained	10	11	12	12
Number of switches maintained	46	47	48	48
Number of access points (16)	N/A	N/A	N/A	N/A
Geographic Info Systems				
Number of maps created				
Large Northern Map	30	36	15	13
Southern Map	6	11	8	8
GIS Map Book	61	34	40	60
Special Map Requests	391	252	437	330
Data - CD or Email Shape Files	31	51	35	38
Fire "Region" Books	10	12	0	1
EMS Map Books	2	23	4	0
Legal				
Number of civil cases filed	12	12	10	10
Number of civil cases closed	7	7	8	6
Number of civil cases pending	6	11	10	8
Number of tort claim notices received (17)				
Risk Management				
Dollar amount of insurance premiums	\$ 1,026,775	\$ 1,045,191	\$ 1,095,798	\$ 1,335,961
Dollar amount of work comp premiums (10)	\$ 668,439	\$ 701,861	\$ 736,954	\$ 792,226
Public Safety				
Corrections/Adult Detention				
Number of prisoners in custody	684	662	609	686
Number of beds	1,044	1,057	1,057	1,091
Per diem rate	\$ 63.23	\$ 63.23	\$ 63.32	\$ 67.79
Inmate worker (trustees) hours worked (2)	21,582	7,590	11,761	10,866
Criminal Justice (5)				
Basic Police Academy Course	N/A	2	2	2
Advanced Training Course	N/A	5	11	21
Defensive Driving Course	N/A	12	6	10
Alive @ 25 Driving Course (14)	N/A	N/A	N/A	N/A
Advanced Hours of Instruction (6)	N/A	N/A	12,500	12,184
Alternative Sentencing				
Individuals treated - Adult Misdemeanor Compliance	2,081	1,863	926	978
Individuals treated - DWI Treatment Facility	523	405	540	455
Individuals Treated - Jail based Methamphetamine Treatment	62	51	58	76
Sheriff Department				
Arrests - Adult	3,245	3,417	3,623	3,504
Arrests - Juvenile	280	303	237	212
Citations	12,601	15,430	19,626	14,558
Calls for service	52,970	55,426	56,341	51,895
Community Development				
Number of building permits issued	1,392	1,151	1,359	1,263
Number of building inspections	2,346	2,633	3,392	3,031
Number of exemptions	43	47	48	59
Number of replats	2	1	2	25

Fiscal Year					
2014	2015	2016	2017	2018	2019
4,589	6,145	4,895	4,588	4,904	4,560
58,865	58,829	59,003	58,909	58,745	58,930
15,195	10,770	15,408	15,608	14,615	13,149
764	449	544	623	543	535
74,225	66,770	69,500	69,667	72,642	72,793
125	116	160	166	145	161
56,976	57,064	57,057	57,081	57,501	57,003
19,839	32,478	32,645	21,478	20,067	19,634
470	507	449	376	381	270
655	526	187	249	256	197
N/A	N/A	518	1,119	1,155	813
3,846	4,629	5,110	9,559	9,812	11,578
9,746	9,637	9,481	8,765	8,406	8,059
1,193	829	897	700	15	40
16,826	18,993	20,841	20,679	18,518	20,467
2,038	2,142	2,131	2,413	2,164	2,249
21	17	28	20	27	18
2,224	2,460	3,112	3,322	2,512	1,696
17.00%	19.00%	20.98%	24.04%	23.83%	27.12%
35	60	52	52	67	67
775	500	600	600	498	403
598	634	579	586	672	676
12	12	12	9	9	0
48	49	47	30	55	65
N/A	N/A	N/A	40	63	63
9	4	15	22	30	45
6	1	6	15	21	30
27	2	80	53	40	30
449	142	244	244	226	264
40	15	5	40	25	55
3	0	0	0	0	0
0	0	0	0	0	0
9	10	4	8	5	4
6	4	6	4	4	5
11	13	8	7	7	6
				15	8
\$ 1,364,435	\$ 1,383,917	\$ 1,485,353	\$ 1,621,538	\$ 1,700,365	\$ 1,699,938
\$ 851,642	\$ 868,675	\$ 878,491	\$ 891,779	\$ 735,978	\$ 645,920
725	721	657	587	578	599
1,091	1,091	1,091	1,091	1,091	1,091
\$ 70.13	\$ 70.13	\$ 60.66	\$ 58.62	\$ 82.29	\$ 82.29
12,256	12,256	12,256	10,405	7,885	7,516
2	3	3	2	2	2
19	30	18	14	13	12
12	12	10	10	11	12
N/A	N/A	12	12	12	12
11,744	14,365	9,398	6,672	4,813	4,580
999	1,365	1,945	1,069	1,001	1,183
462	517	495	404	267	309
73	79	68	53	63	74
2,810	2,235	2,191	2,603	3,007	3,072
219	259	207	34	48	34
13,787	9,651	9,023	10,161	9,444	9,912
49,156	47,608	47,203	53,682	55,851	54,743
1,948	1,778	1,472	1,142	1,116	995
3,575	3,186	2,561	2,869	2,556	3,626
56	68	67	53	58	48
10	14	13	10	3	9

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

Function/Program	Fiscal Year			
	2010	2011	2012	2013
Number of subdivisions	1	0	2	0
Number of summary subdivisions	3	5	4	12
Number of new addresses issued (3)	339	258	227	190
Number of address changes (9)	N/A	N/A	N/A	111
Number of new roads (9)	N/A	N/A	N/A	22
Number of addresses updated (11)	N/A	N/A	N/A	N/A
Number of voluntary program cleanups (3)	58	81	101	80
Number of cleanup yards to landfill (3)	7,050	11,806	17,220	15,445
Public Safety (continued)				
Emergency Management				
Number of radio towers owned by San Juan County	15	16	16	16
Number of radio towers used by SJC (maintained radio system within)	23	24	24	24
Floodplain Management (19)				
Number of floodplain permits issued	N/A	N/A	N/A	N/A
Number of manufactured home permits issued	N/A	N/A	N/A	N/A
Fire Operations				
Fire districts	14	14	14	14
Fire stations (8)	23	23	24	24
Volunteer firefighters	340	260	251	262
Number of calls responded to	7,413	7,152	8,021	9,417
Juvenile Services				
Juveniles housed in facility				
Secure Detention	555	576	562	559
Emergency Crisis Shelter	267	298	226	218
Residential Treatment Center	53	57	59	62
CYFD Long Term	30	28	37	39
Number of beds				
Secure Detention	46	46	46	46
Emergency Crisis Shelter	16	16	16	16
Residential Treatment Center	16	16	16	16
Per diem rate Secure Detention	\$ 185	\$ 185	\$ 185	\$ 185
Per diem rate CYFD Long Term	\$ 231	\$ 231	\$ 231	\$ 231
Public Works				
Road				
County maintained roads (miles)	755.40	755.40	755.49	756.42
Bridges (length in feet)	2,988	2,988	2,988	2,988
Number of bridges	19	19	19	19
Health and Welfare				
Health Care Assistance				
Number of claims processed	4,258	3,984	6,939	8,715
Dollar amount of claims	\$ 1,891,749	\$ 2,141,763	\$ 2,808,461	\$ 3,548,326
Sole Community Provider Report (SJRMC claims processed)	\$ 5,081,795	\$ 4,717,521	\$ 7,054,892	\$ 8,455,146
Contract Health Services (13)	N/A	N/A	N/A	N/A
Housing Authority				
Individuals/Families receiving housing assistance	256	238	233	217
Culture and Recreation				
Parks & Facilities				
Number of events held	1,153	782	600	621
Number of buildings maintained countywide	101	101	101	102
Number of buildings maintained at McGee Park	23	23	22	22
County fair attendance (approximately)	92,000	88,000	90,400	92,200
Buildings owned, but not maintained by San Juan County	12	12	12	12
Riverview Golf Course (4)				
Number of Rounds Played	N/A	21,575	23,788	23,527
Average Revenue per Round Played	N/A	\$ 29	\$ 27	\$ 29
Average Revenue per Green Fee	N/A	\$ 9	\$ 12	\$ 12
Average Revenue in Food & Beverage	N/A	\$ 4	\$ 4	\$ 4
Average Revenue in Merchandise	N/A	\$ 5	\$ 4	\$ 4
Environmental				
Solid Waste				
Transfer stations	12	12	12	12
Refuse collected at regional landfill (12)	271,647	306,088	279,202	277,611
Discretely Presented Component Units				
Public Safety				
Communications Authority				
Number of 911 calls answered	51,150	51,341	55,556	57,203
Total calls answered (including non-emergency lines)	312,361	379,110	379,189	303,741

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						
2014	2015	2016	2017	2018	2019	
1	0	0	1	0	0	
5	3	3	2	2	1	
142	205	194	167	169	110	
95	43	63	49	33	43	
12	17	10	6	4	7	
N/A	443	339	312	342	348	
98	74	62	56	50	19	
13,670	8,075	4,005	7,400	7,215	1,801	
16	16	16	17	15	15	
24	24	24	25	25	25	
N/A	N/A	N/A	N/A	N/A	66	
N/A	N/A	N/A	N/A	N/A	109	
14	14	14	10	10	10	
24	24	24	22	23	24	
267	284	275	261	229	225	
10,765	9,349	9,923	9,254	7,137	7,128	
766	398	335	373	425	402	
354	191	127	182	190	88	
231	54	49	64	61	58	
42	16	10	18	16	17	
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	
746.28	744.34	744.05	752.25	746.24	743.24	
2,988	2,988	2,988	2,988	2,988	2,988	
19	19	19	19	19	19	
8,076	2,439	2,520	2,603	1,358	959	
\$ 2,502,434	\$ 763,472	\$ 660,301	\$ 797,421	\$ 768,124	\$ 520,500	
\$ 5,762,945	\$ 500,000	\$ -	\$ -	\$ -	\$ -	
N/A	\$ 84,530	\$ 147,569	\$ 478,288	\$ 419,607	\$ 446,484	
224	272	268	238	276	249	
631	659	544	526	529	660	
101	101	125	125	119	104	
22	22	22	20	21	21	
92,000	94,000	92,000	92,000	92,000	92,000	
10	10	13	15	13	12	
22,115	22,185	22,882	22,911	22,751	19,248	
\$ 28	\$ 29	\$ 26	\$ 26	\$ 26	\$ 29	
\$ 8	\$ 8	\$ 7	\$ 7	\$ 8	\$ 9	
\$ 4	\$ 5	\$ 4	\$ 4	\$ 3	\$ 4	
\$ 4	\$ 5	\$ 5	\$ 3	\$ 3	\$ 4	
12	12	12	12	12	12	
257,736	(18) 30,045	24,284	25,301	19,775	12,374	
60,135	79,114	63,004	59,466	71,807	56,418	
308,288	241,175	248,401	291,956	283,523	275,201	

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

ACRONYMS

ADC – Adult Detention Center

ALS - Advanced Life Support

AOC - Administrative Office of the Courts

ARRA - American Recovery and Reinvestment Act

ASSE - American Society of Safety Engineers

BLMF - City of Bloomfield

BLS - Basic Life Support

BOR - Bureau of Reclamation

CAFR - Comprehensive Annual Financial Report

CAMA - Computer Assisted Mass Appraisal Software

CDBG - Community Development Block Grant

CEO - County Executive Officer

CERT - Community Emergency Response Training

CFO - Chief Financial Officer

CFSO - Chief Financial & Strategy Officer

CJTA - Criminal Justice Training Authority

CPR - Cardiopulmonary Resuscitation

CR - County Road

CRIS - Computer Records Imaging System Software

CRS - Community Rating System

CYFD - Children, Youth & Families Department

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

DWI - Driving While Intoxicated

EEOC - Equal Employment Opportunity Commission

EIOP – Enhanced Intensive Outpatient

EMS - Emergency Medical Services

EOC - Emergency Operations Center

EOP - Emergency Operations Plan

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

ERP - Enterprise Resource Planning

FTE - Full-Time Equivalent

FY - Fiscal Year

GAAP - Generally Accepted Accounting Principals

GFOA - Government Finance Officers Association

GIS - Geographical Information System

GPS - Global Positioning Systems

GRT - Gross Receipts Tax

HCAP - Health Care Assistance Program

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

ROW - 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

SJRB - San Juan River Basin

SJRMCC - San Juan Regional Medical Center

VOIP - Voice Over Internet Protocol

WAN - Wide area network

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

CAPITAL 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 used by the County.

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

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

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

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

GLOSSARY OF TERMS

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

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

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

SELF FUNDED INSURANCE PLAN – An insurance plan in which the employer provides disability or health benefits to their employees using the 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 that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes.

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