

SAN JUAN COUNTY

NEW MEXICO



Photo by W. Dean Howard Photography

PROGRAM BUDGET

FISCAL YEAR 2021 - 2022





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INTRODUCTION





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**San Juan County
New Mexico**

For the Fiscal Year Beginning

July 01, 2020

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.



SAN JUAN COUNTY

County Commissioners



GloJean Todacheene
District 1



Michael Sullivan
District 2



Steve Lanier
District 3

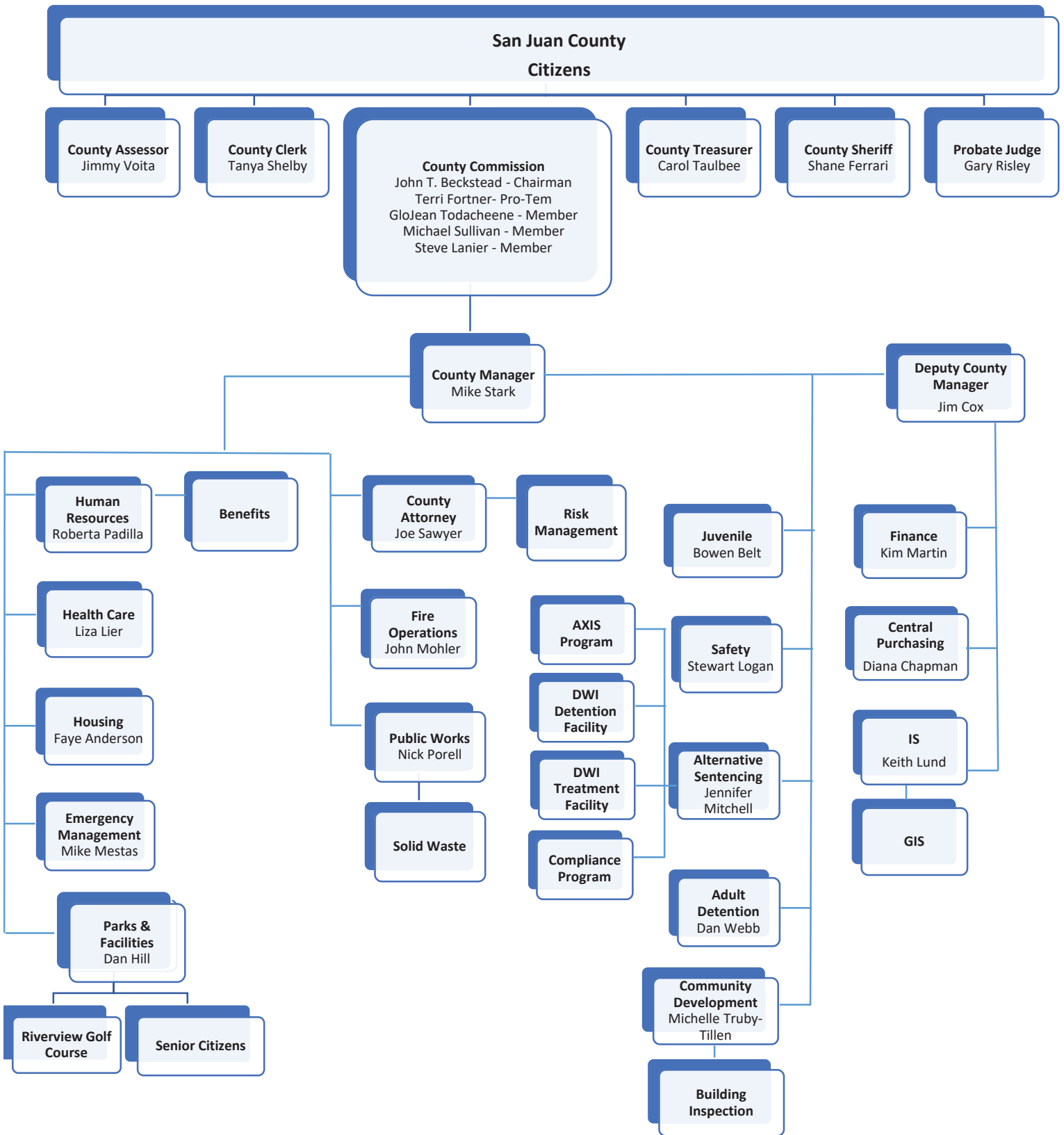


Terri Fortner
District 4



John T. Beckstead
District 5

SAN JUAN COUNTY ORGANIZATIONAL CHART





Budget Message

The following are considerations that were taken into account during the development of the fiscal year 2022 budget for San Juan County New Mexico:

Goals & Planning

San Juan County contracted with Kiely Consulting group to help put together a Strategic Plan for 2021. The administration utilized Priority-Based Budgeting System (PBBS), using statistics and numerical metrics to help define what we do. The PBBS, in conjunction with a good strategic plan, will help see how each component fits into Countywide goals. This Strategic Plan will provide a roadmap for the future. Initiatives addressed by the strategic plan are identified as ways to *Build a Stronger Community* by adding new or improving existing programs. Initiatives will work in concert with established programs. This plan was developed through a six-month process of brainstorming, fine-tuning ideas, and working through feedback. The collaborative effort included citizens of San Juan County, the County's leadership team, County elected officials, and the County Commission. Each person brought a different perspective, viewing our County through many social, professional, and cultural lenses. A total of 115 initiatives were considered, 20 are targeted for implementation through 2026.

The Strategic Plan identifies a target year to implement each initiative. County staff will work toward that goal implementation as resources allow. Staff will call on professionals in their respective disciplines, community members, and other experts to accomplish our objectives. Each initiative will build on the others and may be altered to better fit the community's current needs. Each building block expands on our mission to *Build a Stronger Community*.

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 locations: County Administration Building on July 14, 2021, Virtual WebEx on July 21, 2021, and Lower Valley Senior Center on July 28, 2021. The County Commission approved Resolution #21-22-14, adopting the NM Infrastructure Capital Improvement Plan (ICIP) 2023-2027 at the August 17, 2021 regular meeting.

Challenges

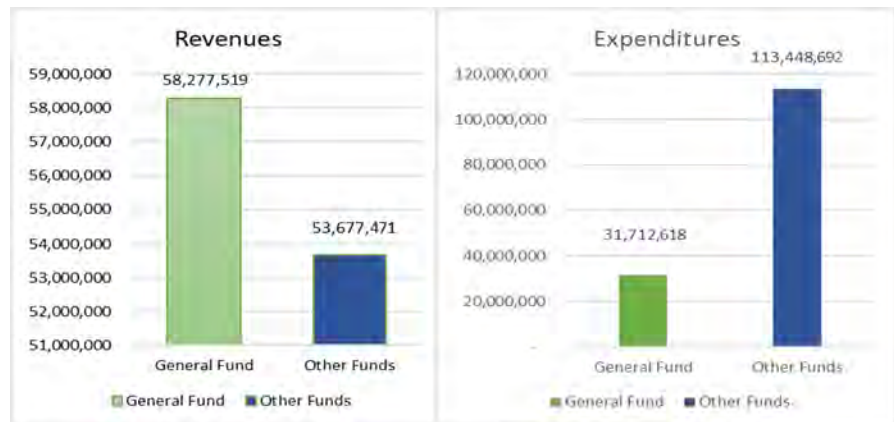
Since San Juan County received news that Public Service Company of New Mexico (PNM) has plans to close San Juan Generating Station, a coal-fired power plant, by the year 2022, the County has been working to find ways to replace the recurring revenue of property taxes that will be lost. San Juan County Commission has adopted ordinances to issue Industrial Revenue Bonds to PhotoSol and 8 Minute Solar for replacement power projects relative to San Juan Generating Station.



San Juan County applied for and was subsequently awarded \$2 million of federal funding to study a freight line extension from the I-40 rail corridor to San Juan County. The economic development represented by a freight system means numerous jobs for San Juan County and Navajo Nation residents as well as a secure future of economic diversity.

Total Budget Estimation

At the beginning of each budget cycle, San Juan County carefully looks at the overall budget to ensure that the goals and objectives of providing quality service to the community are met. The New Mexico Department of Finance and Administration (DFA) and



New Mexico State statute requires that the County retains 3/12ths of the General Fund's budgeted expenditures for the subsequent year's expenditures to maintain an adequate cash flow until the next significant property tax collection. The reserve amount for fiscal year 2022 is currently set at \$7,928,155. The amount of revenues the County expects to receive in 2022 are \$111,954,990, which is a 13.8% increase from the 2021 final budget. Of this amount, \$58,277,519



or 52% is revenue generated within the General Fund. Total budgeted expenditures for fiscal year 2022 are \$145,161,310 which represents a 18% increase from the fiscal year 2021 final budget. The expenditures that have been budgeted to the General Fund are \$31,712,618 or 21.85% of the overall budget. DFA also requires 1/12th of the County's Road fund budgeted expenditures be reserved. For 2022, this amount is \$487,111. Total Road Fund expenditures budgeted for fiscal year 2022 are \$5,845,330.

Revenue Estimation

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

With San Juan County's variety of unique landscapes, the area has hosted many film projects throughout the years. San Juan County plans to further develop the area into a location that will not only be a great place to film because of its landscape, but also provide studio capability. During the 2019 State Legislative session, San Juan County received state appropriations in the amount of \$1.5M to build a film studio in San Juan County to provide the needs of the industry in New Mexico. Utilizing this appropriation, the Totah Theater renovations were completed in June 2021 and construction on the backlot will begin in the fall of 2021.

The oil and gas industry also contribute to San Juan County's revenue base. These industries remain volatile as it is impacted by not only supply and demand, but federal regulations that affects production. The FY22 budgeted revenues are \$3,000,047 which is a decrease of 16.4% from the actual revenues received for FY21 in the amount of \$3,589,237. The County will continue to monitor this carefully and continue to be conservative when budgeting anticipated revenues.

The Farmington Metropolitan Statistical Areas (MSA) (San Juan County) total nonfarm employment was up 3,200 jobs or 8%. The private sector was up 2,000 jobs, or 6.4%. In the public sector, all gains occurred in local government which was up 1,200 jobs, or 18.2%. San Juan County had an unemployment rate of 9.9% in June 2021 which is an increase from the 8.5% rate reported in May 2021. New Mexico's seasonally adjusted unemployment rate was 7.9% in June 2021 which was unchanged from May 2021. The national unemployment rate in June was 5.9% which is a slight increase from 5.8% reported in May.

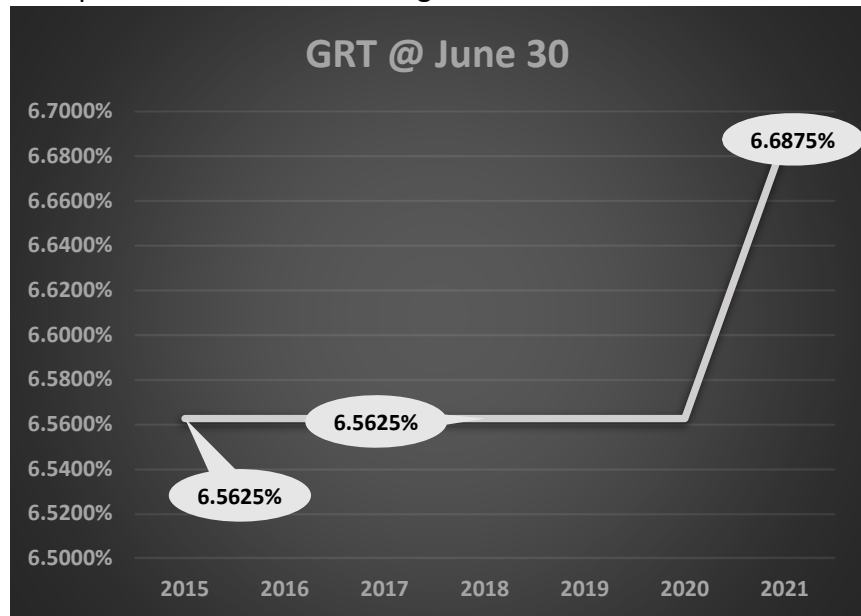
According to the Federal Housing Finance Agency, the Farmington MSA House Price Index (HPI), a measurement of single-family housing prices, was at 1.85% for the 1st quarter of 2021 as

compared to 1.81% from the 1st quarter of 2020. Sold statistical data provided by the San Juan County Board of Realtors indicates there were 123 residential units sold in June 2021 compared to 96 units sold in June 2020. The average days on the market for June 2021 were 37 days compared to 91 days for June 2020.

The June 2021 year-to-date building permits for the City of Farmington increased from 432 in 2020 to 477 in 2021. San Juan County reported a combined total of 1,235 permits issued to citizens of San Juan County, Aztec and Bloomfield for the fiscal year ending June 30, 2021, an increase from the 1,053 permits issued the previous fiscal year.

Gross Receipts Tax Revenue. The State of New Mexico Taxation and Revenue Department levies a gross receipts tax on a seller who provides a service or sells goods in the State of New Mexico.

Other items that also would generate gross receipts tax is selling property in New Mexico, leasing or licensing property employed in New Mexico, granting a right to use a franchise employed in New Mexico, and selling research and development services performed outside of New Mexico, in which the product is initially used in New Mexico. Effective July 1, 2021, the State of New Mexico Taxation and Revenue moved to a



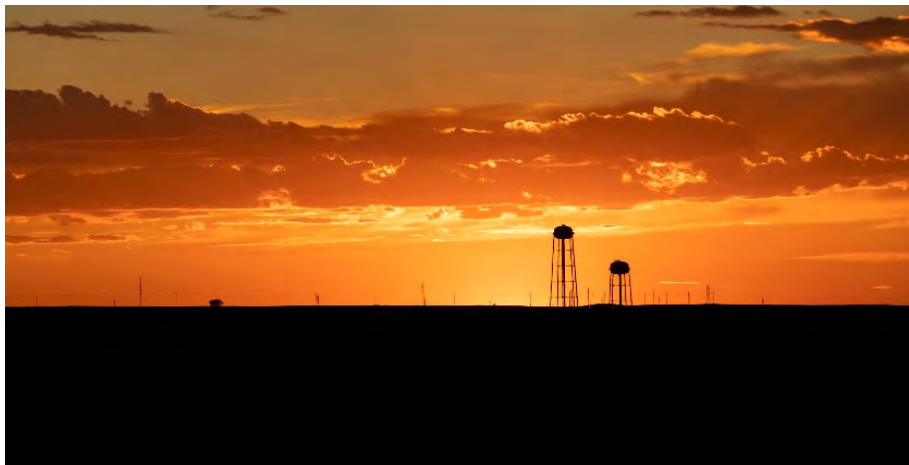
location based gross receipts tax reporting system to ensure the local governments are receiving the correct amount of GRT collected for their area, which now includes internet sales. The County budgeted conservatively when looking at potential revenue generated from the internet sales due to the unknown impact it would have. The County Commission voted to enact an additional 1/8th gross receipts tax (GRT) to help mitigate recurring revenue losses that are anticipated from the closure of San Juan Generating Station. This increase took effect January 1, 2021 and the County started to see those collections in March of 2021. These additional recurring revenues have been budgeted in the FY22 budget. The County’s overall gross receipts tax rate is currently 6.6875% (5.125% State rate plus 1.5625%) imposed GRT within San Juan County. 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.

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 2022 is \$596,370.

Property Taxes. Property Tax revenues were budgeted with a decrease of 5.2% over the fiscal year 2021 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 16.4% from the fiscal year 2021 actual collections. The fluctuations in oil and gas production and prices in conjunction with fiscal year 2021 continuing to decrease leads the County to be very conservative in estimating these revenues.



NAPI, Photo by W. Dean Howard Photography

Expenditure Estimation

Employees / Wage & Benefit. San Juan County Commission budgeted a step increase up to 3% for fiscal year 2022. A market increase for Deputy Sheriffs and the removal of the training pay band for Detention Officers was also budgeted.

Employee Health Plan. San Juan County maintains a self-funded health insurance plan. During a review of a 10-year trend of the health plan, it was determined that based on employee survey data collected, current claims and industry data, and forecasting, the County would need to increase the total premium by 3% and reallocate the split with 23% to the employee/77% to the employer.



These increases, effective January 1, 2022, will ensure that the major medical fund is solvent to cover future claims. We will continue to review this annually to ensure continued solvency and success of the County plan.

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

- FY2018 - \$6.3 million
- FY2019 - \$6.0 million
- FY2020 - \$6.9 million
- FY2021 - \$7.2 million
- FY2022 - \$5.7 million(budgeted)

Major Funds

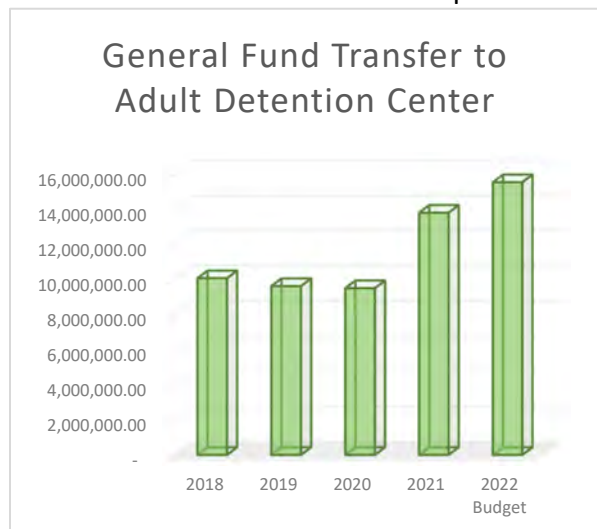
The County maintains 36 individual governmental funds in which each fund is evaluated and budgeted for. Because of annual financial statement preparation, financial statement audit and due to financial regulation/principles, the County must annually determine its major funds. The major funds presented 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 \$58.3 million which approximates a 1% decrease over the prior fiscal year’s actual receipts. The Transfer Analysis process, identified earlier in this budget message, will bring in approximately \$596,370 to the General Fund in fiscal year 2022. General Fund expenditures are budgeted at \$31.7 million, a 28% increase over 2021 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. Since the de-earmarking of GRT as reflected in the 2019 Regular Session HB 479 and the 2020 Regular Session HB 326, the estimated transfers budgeted from the General Fund for the 2022 fiscal year approximate \$15.5 million and represents a 12.6% increase from 2021 actuals.



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, 2021, the County was in compliance with all requirements of its grant projects. The County received American Rescue Plan Act of 2021 funding in amount of \$12 million. The interim spending is set to be presented for consideration to the County Commissioners for approval on November 9, 2021.

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

Gross Receipts Tax-Communications/Emergency Medical Services. The combined GRT Communications and Emergency Medical Services fund was established to account for (1) the collection of three-sixteenths of one percent Emergency Communications and Emergency Medical Services gross receipts tax collected county wide and (2) to account for the operations of the Ambulance fund. Collections of GRT for fiscal year 2022 is expected to generate \$5.6 million in revenue. Such revenues are budgeted to support the ambulance fund in the amount of \$2.9 million and San Juan County Communications Authority, a discretely presented component unit of the County, in the amount of \$4.7 million. The deficit in GRT collections to support operations is covered through available cash balance within the fund. The depletion of cash balance over the last several years and increased costs of operating the Ambulance fund and San Juan Commutations Authority prompted the County Commission to have the remaining 1/16th increment go before the voters in November 2021, and if approved, will be enacted July 2022.

Awards & Recognitions



County Commission Presentation of Award to Finance

San Juan County's Annual Comprehensive Financial Report (previously known as the Comprehensive Annual Financial Report) for the year ended June 30, 2020 was awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association of the United States and Canada (GFOA). The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting. To be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive 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 annual comprehensive 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 2020 representing the 15th 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, 2020. 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 2021 budget years representing the 13th year the County has received the award.

For the second consecutive year, San Juan County received the Popular Annual Financial Report (PAFR) award from GFOA. The PAFR extracts information from our comprehensive annual financial report to produce high quality popular annual financial reports specifically designed to be readily accessible and easily understandable to the general public and other interested parties without a background in public finance.

Conclusion

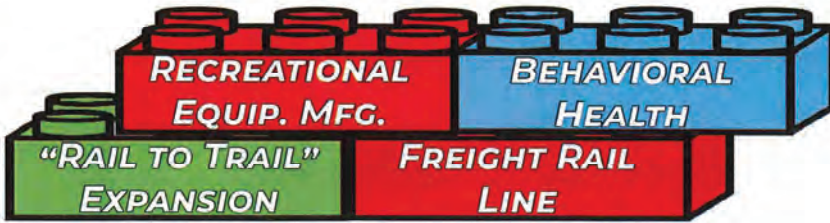
The 2022 fiscal year budget process was challenging due to the ongoing uncertain economic conditions and rising costs, especially in Public Safety and employee health care. San Juan County officials have monitored operations and have worked prudently to reduce and/or maintain expenditures to ensure safe and efficient operations. Revenues and expenditures will be closely monitored and adjusted throughout the fiscal year to ensure San Juan County's continual pursuit of excellence, and the ability to meet the current challenges, in the ultimate mission of **Building a Stronger Community**. Please visit San Juan County's web site at www.sjcounty.net for additional information.



BUILDING BLOCKS FOR A STRONGER COMMUNITY

STRATEGIC INITIATIVES

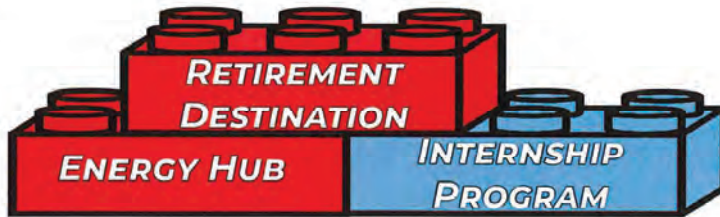
2026



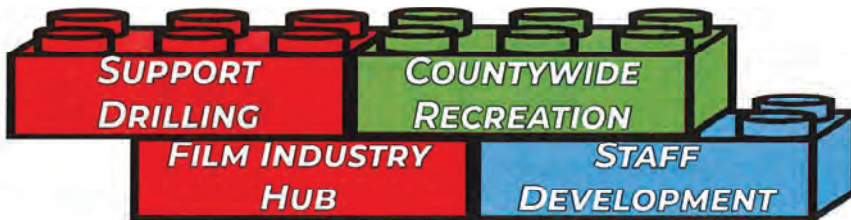
2025



2024























2023



2022



Building Blocks for A Stronger Community

2022	 SUPPORT FOR LAW ENFORCEMENT Continue to find new ways to show support for law enforcement.
	 "MAKE US SHINE" Campaign to encourage citizens to work to keep the county clean Expand County cleanup program to keep public lands clean, explore expanded recycling.
	 SHOP LOCAL Lead a Countywide "Shop Local" Campaign.
	 TREE PLANTING Promote and take part in tree planting throughout the County.
2023	 COUNTYWIDE RECREATION Expand recreational opportunities for County citizens and visitors.
	 FILM INDUSTRY HUB Develop a local Film Industry Hub.
	 STAFF DEVELOPMENT Provide for staff development with needs-based training programs for County employees
	 SUPPORT DRILLING Support the expansion of drilling in the County.
2024	 INTERNSHIP PROGRAM Expand on County's Internships program.
	 ENERGY HUB Support the movement to establish San Juan County as an all-encompassing Energy Hub.
	 RETIREMENT DESTINATION Support research and planning for the County to be branded as a retirement destination.
2025	 LOCAL AGRICULTURE Support interest in and expansion of local farming opportunities.
	 NAVAJO NATION RELATIONS Improve communication and cooperation with the Navajo Nation.
	 HOUSING PROGRAMS Work to strengthen affordable housing opportunities.
	 COMMUNITY RESOURCE CENTER Work with partners to establish a "Healthy Living" Community Resource Center.
	 MANUFACTURER RECRUITMENT Recruit manufacturers into the County.
2026	 FREIGHT RAIL LINE Promote and develop plan for a rail system from I-40 corridor to San Juan County.
	 BEHAVIORAL HEALTH Create a partnership for an improved/ expanded behavioral health workforce.
	 "RAIL TO TRAIL" EXPANSION Work with partners to design and construct the Aztec-Farmington Rail to Trail.
	 RECREATIONAL EQUIPMENT MANUFACTURING Promote recreational equipment manufacturing in San Juan County.

What is a strategic plan?
A strategic plan is a tool used by the County to create a roadmap for the future. Initiatives addressed by the strategic plan are identified as ways to *Build a Stronger Community* by adding new or improving, existing programs. Initiatives will work in concert with established programs.

How did we get here?
This plan was developed through a six-month process of brainstorming, fine-tuning ideas, and working through feedback. The collaborative

effort included citizens of San Juan County, the County's leadership team, County elected officials, and the County Commission. Each person brought a different perspective, viewing our County through many social, professional, and cultural lenses. A total of 115 initiatives were considered, 20 are targeted for implementation through 2026.

How are we going to accomplish these initiatives?

The Strategic Plan identifies a target year to implement each initiative. County staff will work toward that goal implementation as resources allow. Staff will call on professionals in their respective disciplines, community members, and other experts to accomplish our objectives. Each initiative will build on the others and may be altered to better fit the community's current needs. Each building block expands on our mission to *Build A Stronger Community*.



County Profile

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

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



Bisti Badlands, Photo by W. Dean Howard Photography

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

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

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

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

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

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

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

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



Dunes Rec Area, Photo by W. Dean Howard Photography

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

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

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

A County Manager, who oversees 722 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.

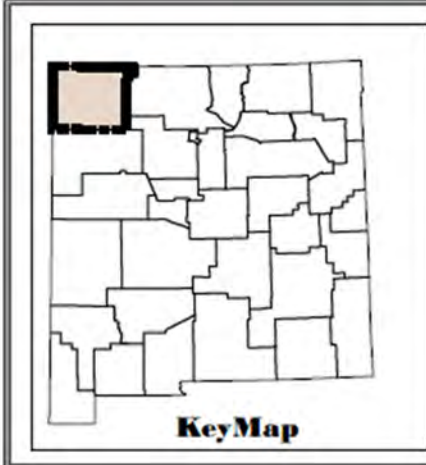
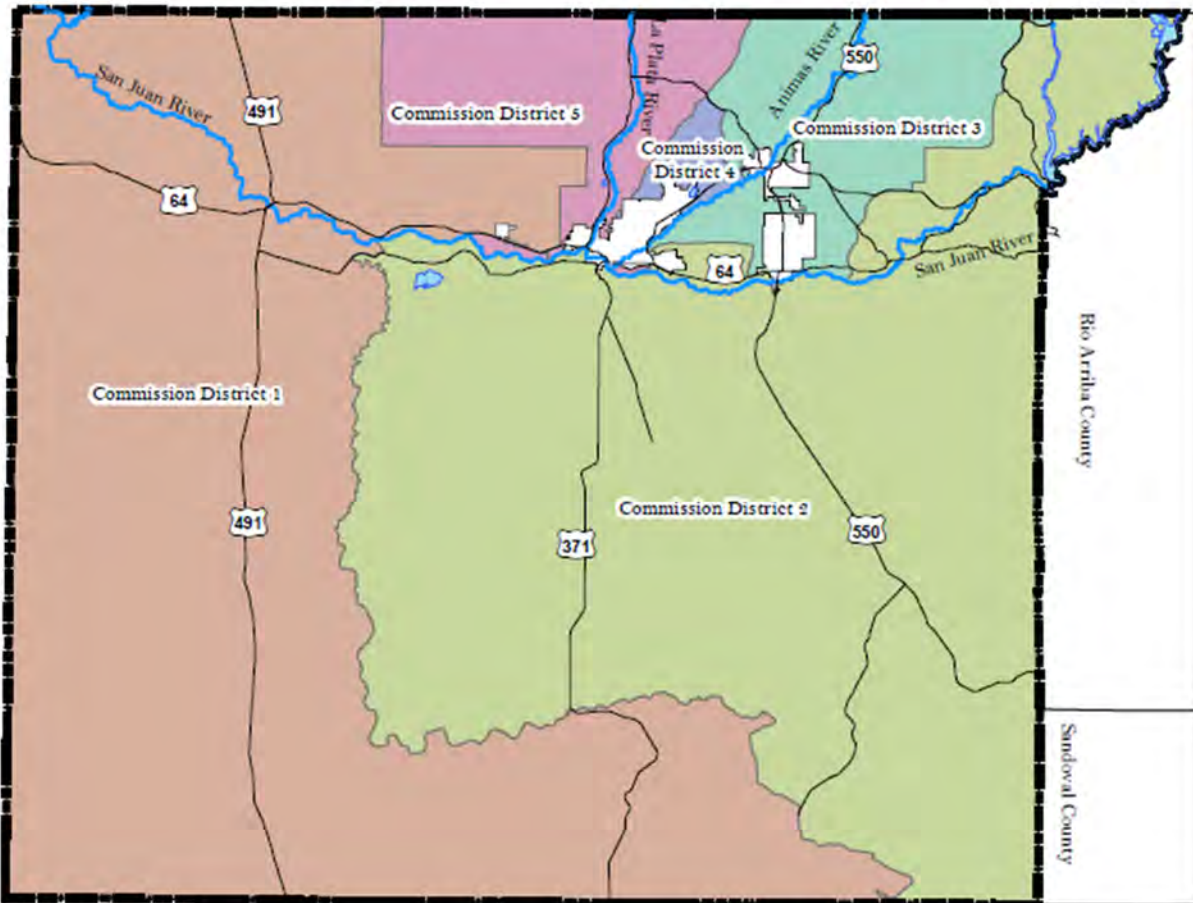
San Juan County administrators and staff are dedicated to keeping the neighborly atmosphere of the county, while encouraging growth and prosperity in unknown economic times. Working closely with the cities of Aztec, Bloomfield, Farmington, Kirtland and Shiprock, County officials work hard to provide 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 (June 2021)	
2020	121,661	Labor force	49,662
		Employment	44,705
Age (2019)		Establishments (2nd Qtr 2021)	3,465
Under 5 years	6.3%	Weekly wage average (1st Qtr 2021)	\$916
5yrs – 18yrs	26.0%	Unemployment Rate	10.0%
19yrs – 64yrs	52.1%	Education (2019)	
65 & older	15.6%	High School graduate	84.9%
Median age (2017)	37.9	Bachelor's degree or higher	14.9%
Sex (2019)		School enrollment (2021)	21,016
Male	49.5%	Land Area/Ownership	
Female	50.5%	Total Square Miles	5,535
Race (2019)		Navajo and Ute Mountain Reservations – 3,588 sq. miles (65%)	
White	36.3%	Federal Government – 1,396 sq. miles (25%)	
Hispanic	20.6%	State of New Mexico – 189 sq. miles (3.5%)	
American Indian	41.6%	Private Land – 362 sq. miles (6.5%)	
Black	0.8%	Principal Employers (2021) Industry Type	
Asian	0.6%	San Juan Regional Medical Center	Health Care
Other	0.1%	Farmington Public Schools	Education
Housing		San Juan College	Higher Education
Housing units (2019)	51,480	City of Farmington	Government
Homeownership rate (2015-2019)	71.0%	Basin Health Companies	Home Health
Multi-unit housing (2014-2018)	Data unavailable	Central Consolidated Public Schools	Education
Median value of owner occupied (2015-2019)	\$151,200	San Juan County	Government
		Conoco Phillips	Oil & Gas
		Bloomfield Schools	Education
		BHP Billiton	Mining/Coal
Households			
Persons per household (2015-2019)	2.88		
Median household income (2015-2019)	\$ 50,518		
Per capita personal income (2019)	\$ 23,235		
Person below poverty level (2015-2019)	19.9%		
Source: US Census Bureau, State of New Mexico Department of Labor, San Juan Economic Development Service, National Center for Education Statistics			

BUDGET OVERVIEW





FINANCIAL POLICIES

Purpose – San Juan County has implemented financial policies to ensure its citizens, bond holders, bond rating agencies, and other stakeholders that the County is committed to a sound fiscal operation, providing guidelines for the present and future County Commission and staff, resulting in the efficient and effective performance of the County’s core services achieving the County’s mission and vision. The financial policies are approved annually by the County Commission as part of the Budget resolution. The following fiscal year 2021 Financial Policies will be adopted by the San Juan County commission with the fiscal year 2022 Final Budget Resolution. See Note 1 to the County’s Annual Comprehensive Financial Report for further detail on significant accounting policies.

Financial Planning Policies

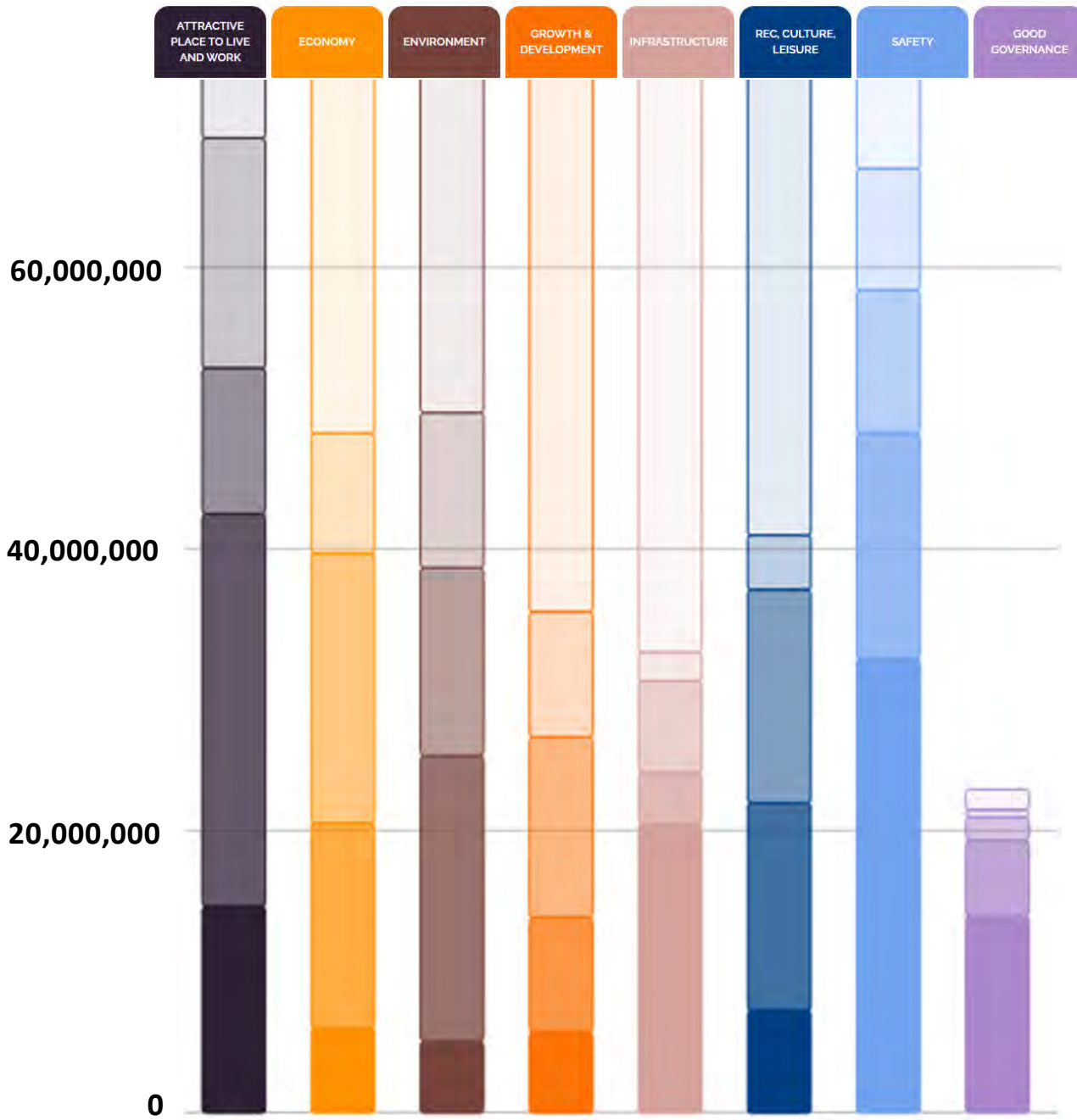
Balanced Budget – In accordance with New Mexico State Statutes, the County will submit a balanced budget approved by County resolution to the New Mexico Department of Finance and Administration for their approval annually by July 31st. A balanced budget is defined as expenditures not exceeding revenues. 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.

Priority Based Budgeting – In efforts to distinguish and prioritize programs, the County has implemented priority-based budgeting. Priority based budget is the process of each department identifying and prioritizing the programs and services they provide and allocating the associated costs. This will not replace line-item budgeting but will allow for the County to budget based on need effectively and accurately.



SAN JUAN COUNTY PRIORITY BASED BUDGETING RESULTS

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

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

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

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

Expenditure Policies

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



Oil Pumps Photo by W. Dean Howard
Photography

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

Expenditure Accountability/Monitoring - The County will continually monitor its actual revenues and expenditures. Departments will utilize MUNIS financial reporting software to monitor their revenues and expenditures. This software allows information to be real time for each

department. Monthly budget adjustments will be evaluated and, if reasonable in light of the circumstance, will be presented for approval. All line item budget adjustments must be approved by the County Commission. Budget adjustments between funds and increasing line items must also be approved by the NM Department of Finance and Administration.



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



Budget Development

The Fiscal Year 2022 annual budget for San Juan County is intended to serve as the following:

A Policy Document

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





A Financial Plan

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

An Operations Guide

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

A Communications Device

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

Budget Requirements

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

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

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

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

Budget Process



Early in March, the Chief Financial Officer (CFO) and the County Executive Office (Budget Committee) meet to determine the goals and objectives of the upcoming budget. Economic conditions and revenue sources are evaluated, and wage and benefit recommendations are established. A memo is sent to departments with instructions to begin budget development. Based on prior year history and current projections, County departments prepare their requests on a detailed line item basis for the

upcoming year, normally due in mid-April. Once all budget requests are compiled, the Budget Committee analyzes proposed department requests to determine if they comply with County goals and objectives. Necessary budget adjustments are made and meetings are scheduled with elected officials and individual department heads, followed by workshops with County Commissioners. The interim budget is presented to the County Commission and providing no complications, approval is scheduled prior to June 1st as required by DFA.

San Juan County adopts an approved budget for all funds except the Fiduciary 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 2022

Meeting with County Executive Office to discuss FY22 budget process	Multiple Jan./Feb.
Budget worksheets sent to Department Heads and Elected Officials	April 7, 2021
Due date for all budgets to be entered into the financial system	April 19, 2021
Budget discussions with County Executive Office	May 3, 2021
Budget meetings with Department Heads and Elected Officials	April & May 2021
Budget workshop with County Commissioners	May 11, 2021
Interim budget presentation to County Commission	May 25, 2021
Approval of interim budget by County Commission	May 25, 2021
Deadline for submission of interim budget to New Mexico Department of Finance and Administration	June 1, 2021
Approval of interim budget by New Mexico Department of Finance and Administration	June 2, 2021
Final budget presentation to County Commission	July 27, 2021
Approval of final budget by County Commission	July 27, 2021
Deadline for submission of final budget to New Mexico Department of Finance and Administration	July 31, 2021
Approval of final budget by New Mexico Department of Finance and Administration	August 13, 2021

Fund Structure

Fund Accounting for Budgeting Purposes

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

General Fund

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

Special Revenue Funds

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

Capital Projects Funds

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

Debt Service Fund

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





Fund Descriptions

General Fund

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

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

General Sub Funds

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

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

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

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

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

General Sub Funds (Continued)

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

Special Revenue Funds

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

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

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

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

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



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

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



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

Special Revenue Funds (Continued)

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

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



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

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



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

Senior Citizens - To account for one County employee and the various expenses that occur at the Blanco and Lower Valley Senior Centers. San Juan County and the City of Farmington have entered into an MOU and the City will be the fiscal agent for funds received from New Mexico Aging and Long-Term Services.

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



Special Revenue Funds (Continued)



DWI Detention & Treatment Facility
Farmington, NM

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

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

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

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

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

San Juan Water Commission

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



Juvenile Building Farmington, NM

Capital Projects Funds

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

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

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

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

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

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



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

Debt Service Fund

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

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

CHANGES IN FUND BALANCE

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

This section covers the fund balance trends of the past seven years for each County major fund, determined as of the County's June 30, 2021 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.

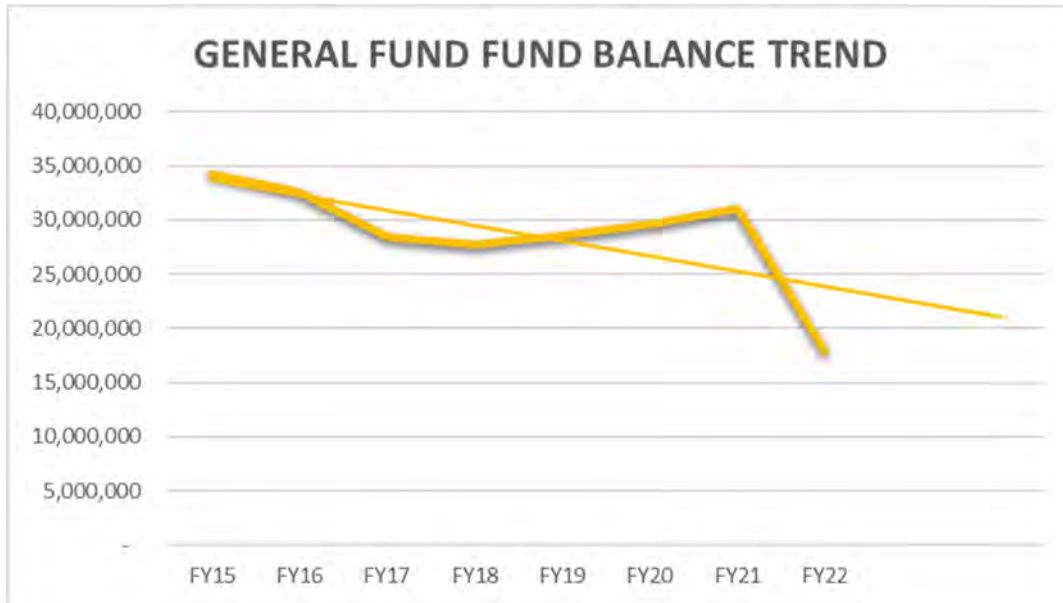
Further information on financial statement fund balance can be obtained by reviewing the County's Annual Comprehensive Financial Report (ACFR). Copies of the ACFR by fiscal year are available on the County's website.



Major Funds 7-year Fund Balance Trend

General Fund

	FY15	FY16	FY17	FY18	FY19	FY20	(Unaudited) FY21	Budgeted FY22
Beginning Balance	\$ 21,416,899	34,252,815	32,590,082	28,482,738	27,763,485	28,549,871	29,570,086	31,057,587
Increases	76,002,833	70,097,738	68,605,205	68,033,270	73,436,911	73,072,412	81,700,540	79,778,676
Decreases	(63,166,917)	(71,760,471)	(72,712,549)	(68,752,523)	(72,650,525)	(72,052,197)	(80,213,039)	(92,974,167)
Ending Balance	\$ 34,252,815	32,590,082	28,482,738	27,763,485	28,549,871	29,570,086	31,057,587	17,862,096
Percent Change	-	-4.85%	-12.60%	-2.53%	2.83%	3.57%	5.03%	-42.49%

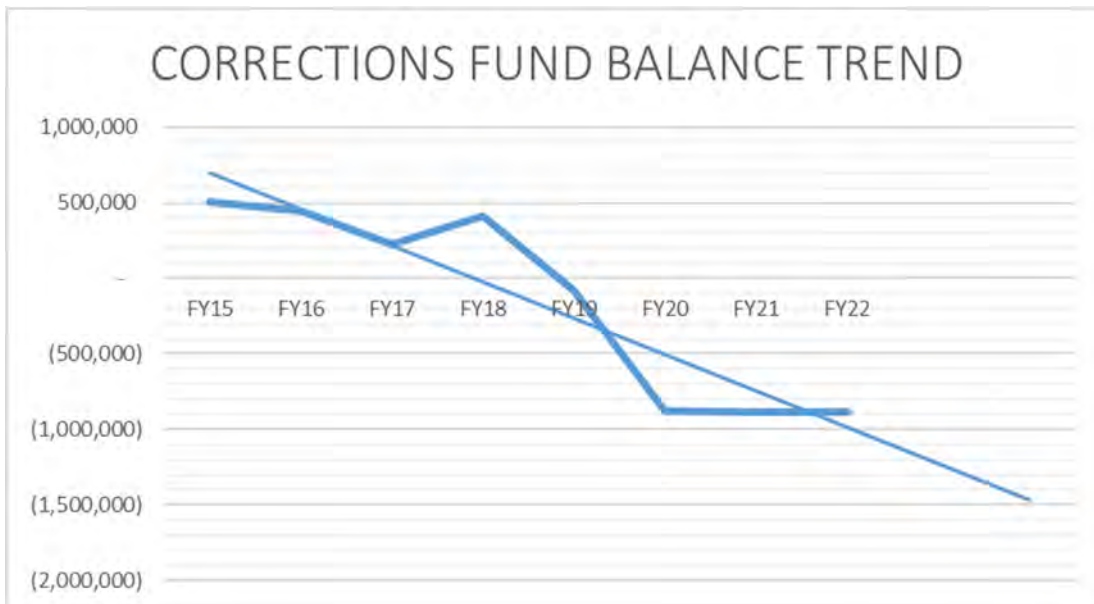


The general fund balance has seen fluctuations over the past seven years. The decreases seen in the budget for FY22 is reflective of one-time revenues budgeted to be spent down due to the American Rescue Plan Act (ARPA). Over the course of the next three fiscal years, the County has intentions on maintaining its current levels and having a contingency plan for the revenue loss in FY22 due to the closure of San Juan Generating Station.

Major Funds 7-year Fund Balance Trend (Continued)

Corrections Fund

	FY15	FY16	FY17	FY18	FY19	FY20	(Unaudited) FY21	Budgeted FY22
Beginning Balance	\$ 339,275	507,378	446,282	228,507	407,746	(83,949)	(878,854)	(886,119)
Increases	13,376,332	14,153,832	13,619,713	16,028,846	15,604,748	15,042,042	14,836,406	16,941,022
Decreases	(13,208,229)	(14,214,928)	(13,837,488)	(15,849,607)	(16,096,443)	(15,836,947)	(14,843,671)	(16,941,022)
Ending Balance	\$ 507,378	446,282	228,507	407,746	(83,949)	(878,854)	(886,119)	(886,119)
Percent Change	-	-12.04%	-48.80%	78.44%	-120.59%	-946.89%	0.83%	0.00%

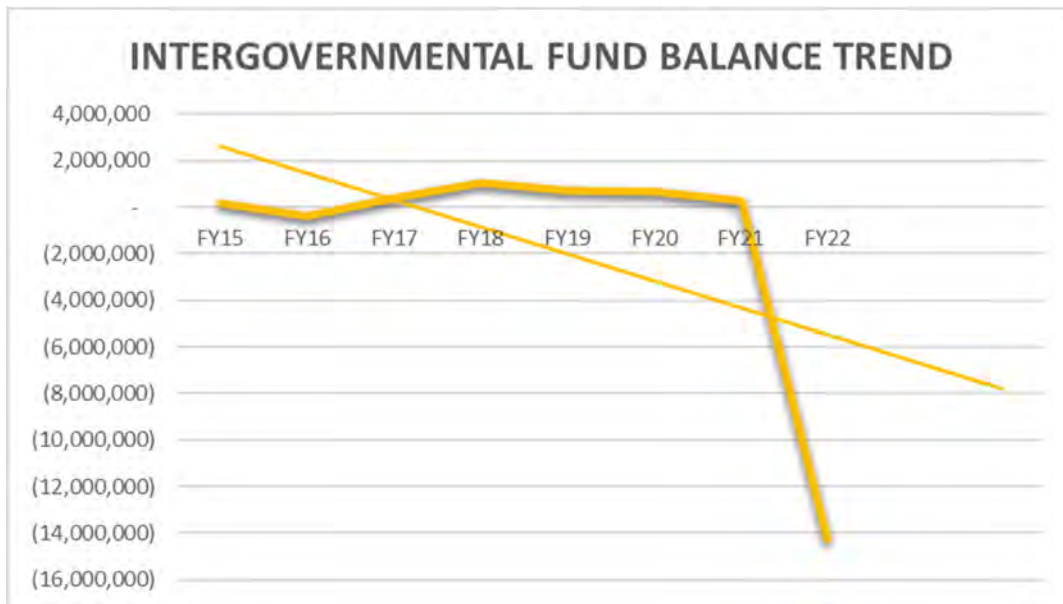


Continued increasing of cost to operate the Adult Detention Center and the de-earmarking of the gross receipts tax associated with corrections has caused the general fund to make significant contributions to ensure adequate operations of the Center. As a result of the significant contributions from the 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 \$886,119 for 2021 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

	FY15	FY16	FY17	FY18	FY19	FY20	(Unaudited) FY21	Budgeted FY22
Beginning Balance	\$ 1,934,270	170,742	(369,173)	364,480	1,059,885	722,007	636,505	274,845
Increases	1,579,228	3,043,171	3,299,020	1,753,088	3,380,090	6,945,374	10,484,385	16,134,965
Decreases	(3,342,756)	(3,583,086)	(2,565,367)	(1,057,683)	(3,717,968)	(7,030,876)	(10,846,045)	(30,659,888)
Ending Balance	\$ 170,742	(369,173)	364,480	1,059,885	722,007	636,505	274,845	(14,250,078)
Percent Change	-	-316.22%	-198.73%	190.79%	-31.88%	-11.84%	-56.82%	-5,287.77%

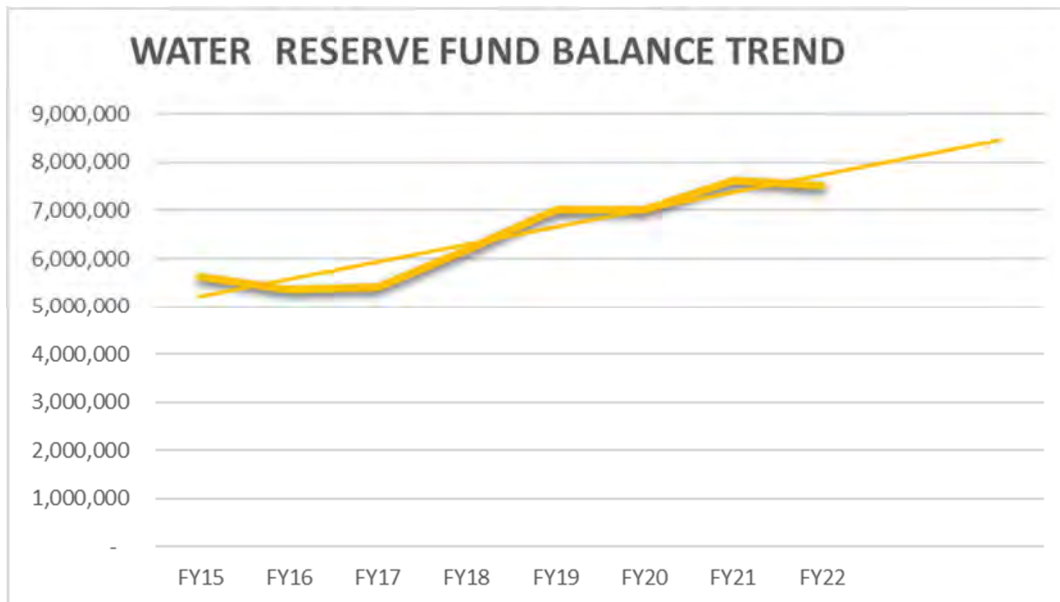


Fund balance will fluctuate from year to year based on grants received and spent. As the County does not receive many advance grants, it is anticipated that the fund balance would fluctuate around \$1 million. This fund balance represents the County's cash contribution to fund reimbursement-based grants. Any fund balance below \$1 million indicates the County is owed money from grantors for expenditures paid by the County on the grant. Any fund balance above \$1 million indicates matching funds not used or additional advance grants received. The American Rescue Plan funding is being accounted for in the Intergovernmental Grants fund. Since the money was advanced and we received the funds in the prior fiscal year, this represents the negative ending balance as we will be spending down those funds.

Major Funds 7-year Fund Balance Trend (Continued)

Water Reserve Fund

	FY15	FY16	FY17	FY18	FY19	FY20	(Unaudited) FY21	Budgeted FY22
Beginning Balance	\$ 5,717,609	5,628,662	5,356,679	5,426,601	6,189,771	7,000,720	7,016,857	7,628,987
Increases	1,914,097	1,801,957	1,843,927	1,894,376	1,995,145	1,893,225	1,837,756	1,795,945
Decreases	(2,003,044)	(2,073,940)	(1,774,005)	(1,131,206)	(1,184,196)	(1,877,088)	(1,225,626)	(1,894,723)
	(1,763,528)	(539,915)	733,653	695,405	(337,878)	16,137	612,130	(98,778)
Ending Balance	\$ 5,628,662	5,356,679	5,426,601	6,189,771	7,000,720	7,016,857	7,628,987	7,530,209
Percent Change	-	-4.83%	1.31%	14.06%	13.10%	0.23%	8.72%	-1.29%

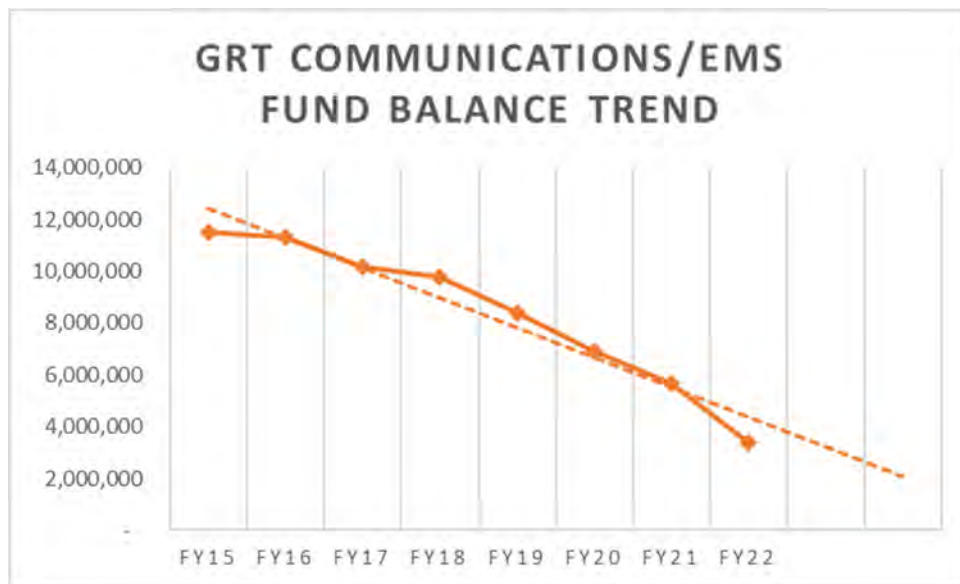


The Water Reserve Fund receives revenue from a 0.5 mil levy in property tax which, through a Joint Powers agreement (JPA), funds San Juan Water Commission, a discreetly presented component unit of San Juan County. San Juan Water Commission has entered into several water lease agreements and has had a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

Major Funds 7-year Fund Balance Trend (Continued)

Gross Receipts Tax Communications/Emergency Medical Services Fund

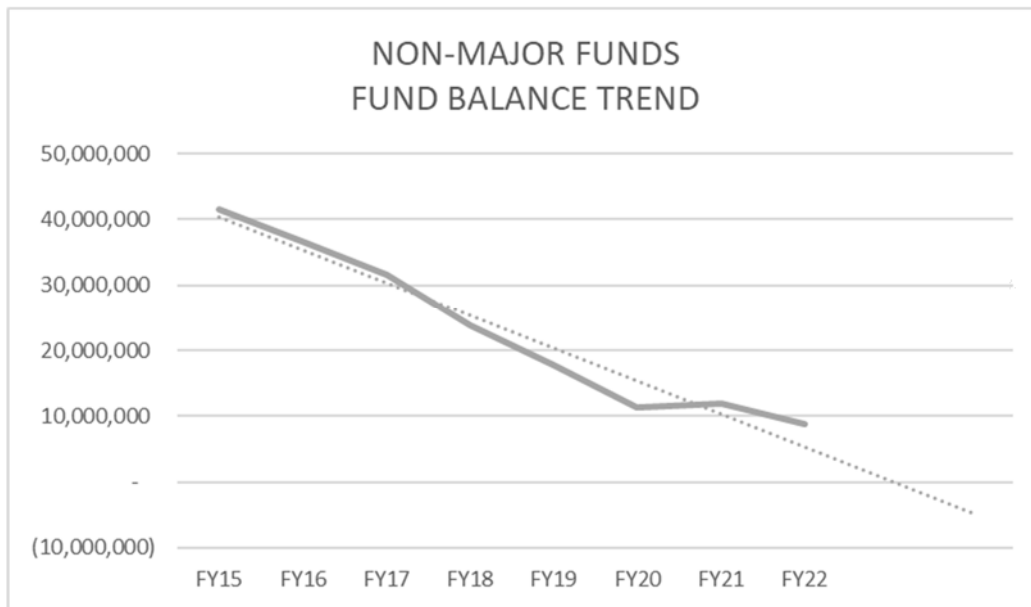
	FY15	FY16	FY17	FY18	FY19	FY20	(Unaudited) FY21	Budgeted FY22
Beginning Balance	\$ 14,381,447	11,531,926	11,325,724	10,190,538	9,775,781	8,386,581	6,923,751	5,665,675
Increases	10,364,059	9,472,031	8,713,887	8,843,982	8,841,781	9,047,088	8,468,126	8,576,486
Decreases	(13,213,580)	(9,678,233)	(9,849,073)	(9,258,739)	(10,230,981)	(10,509,918)	(9,726,202)	(10,840,204)
Ending Balance	\$ 11,531,926	11,325,724	10,190,538	9,775,781	8,386,581	6,923,751	5,665,675	3,401,957
Percent Change	-	-1.79%	-10.02%	-4.07%	-14.21%	-17.44%	-18.17%	-39.95%



The San Juan County Communications Authority and the Ambulance funds utilize this fund to maintain operations and capital purchases. 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. With the continued decline in the fund balance and the increased costs of operating the Ambulance Fund and Communications Authority, San Juan County Commission moved forward to put to the voters in November 2021 to enact the remaining 1/16th gross receipts tax.

Aggregate Non-Major Funds 7-year Fund Balance Trend

	FY15	FY16	FY17	FY18	FY19	FY20	(Unaudited) FY21	Budgeted FY22
Beginning Balance	\$ 30,885,974	41,531,187	36,623,829	31,660,892	23,812,853	17,680,261	11,243,564	11,952,765
Increases	69,023,031	36,346,494	45,803,902	24,237,951	28,815,275	27,243,656	31,928,097	35,689,137
Decreases	(58,377,818)	(41,253,852)	(50,766,839)	(32,085,990)	(34,947,867)	(33,680,353)	(31,218,896)	(38,811,345)
	10,645,213	(4,907,358)	(4,962,937)	(7,848,039)	(6,132,592)	(6,400,014)	709,201	(3,122,208)
Ending Balance	\$ 41,531,187	36,623,829	31,660,892	23,812,853	17,680,261	11,243,564	11,952,765	8,830,557
Percent Change	-	-11.82%	-13.55%	-24.79%	-25.75%	-36.41%	6.31%	-26.12%

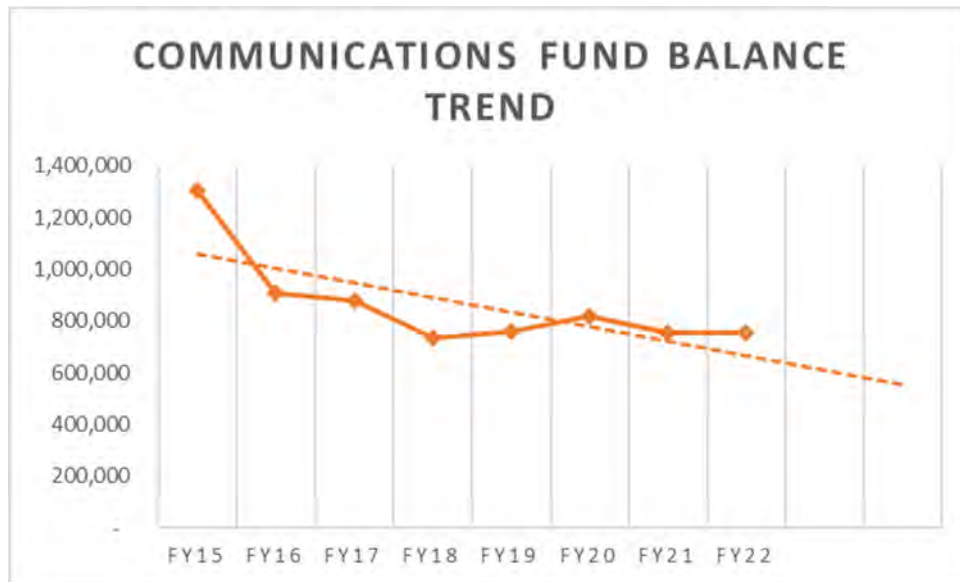


The County’s non-major funds are comprised of the special revenue funds, capital projects funds and a debt service fund. These funds were established for their specific purposes and, as a result, monies are expended in the course of business each fiscal year. Some funds generate revenues while others receive one-time revenue streams. A downward trend of the County’s non-major funds indicates that there is more spending in the funds that are not revenue generating funds (i.e. they are spending down their received cash balance). In 2020 the County’s Gross Receipts Tax Revenue Bond 2015 changed from a major fund to a non-major fund and was consolidated into the above data. The 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

	FY15	FY16	FY17	FY18	FY19	FY20	(Unaudited) FY21	Budgeted FY22
Beginning Balance	\$ 799,958	1,302,094	906,019	876,905	736,062	757,923	816,048	755,080
Increases	6,822,602	3,933,022	4,003,002	4,146,492	3,991,024	4,030,232	3,491,929	4,838,146
Decreases	(6,320,466)	(4,329,097)	(4,032,116)	(4,287,335)	(3,969,163)	(3,972,107)	(3,552,897)	(4,839,348)
Ending Balance	\$ 1,302,094	906,019	876,905	736,062	757,923	816,048	755,080	753,878
Percent Change	-	-30.42%	-3.21%	-16.06%	2.97%	7.67%	-7.47%	-0.16%

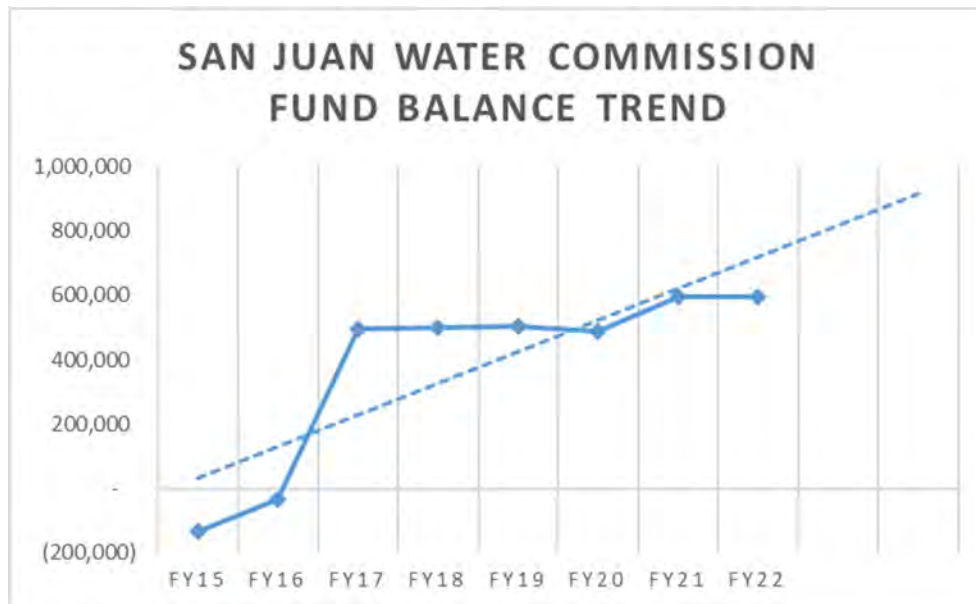


San Juan Communications Authority is a discretely presented component unit of San Juan County. The revenue funding comes from the Gross Receipts Tax Communications/Emergency Medical Services Fund (which is presented as a major fund above). As costs have continued to increase and the gross receipts tax revenue has been declining over the last several years, San Juan County's Commission has put forth to the voters in November 2021 to increase the gross receipts tax by the remaining 1/16th increment. It is anticipated that the future fund balance will be maintained around \$500,000.

Component Units 7-year Fund Balance Trend (Continued)

San Juan Water Commission

	FY15	FY16	FY17	FY18	FY19	FY20	(Unaudited) FY21	Budgeted FY22
Beginning Balance	\$ 53,279	(134,745)	(35,295)	497,080	499,526	503,635	489,381	595,325
Increases	1,598,276	1,970,274	1,573,988	1,036,451	1,104,916	1,685,777	1,190,357	1,918,270
Decreases	(1,786,300)	(1,870,824)	(1,041,613)	(1,034,005)	(1,100,807)	(1,700,031)	(1,084,413)	(1,918,270)
Ending Balance	\$ (134,745)	(35,295)	497,080	499,526	503,635	489,381	595,325	595,325
Percent Change	-	-73.81%	-1508.36%	0.49%	0.82%	-2.83%	21.65%	0.00%



San Juan Water Commission is a discretely presented component unit of San Juan County. Fund balance significantly increased between fiscal year 2016 and 2017 due to a significant reduction in professional services fees charged. Going forward it is anticipated the fund balance will approximate \$500,000 annually.

REVENUES



REVENUE SUMMARY

San Juan County’s primary source of revenue is generated from gross receipts tax (GRT), property tax, and intergovernmental grants. This equates to approximately 82% of the FY22 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. Effective July 1, 2021, the State of New Mexico Taxation and Revenue moved to a location based gross receipts tax reporting system to ensure the local governments are receiving the correct amount of GRT collected for their area, which now includes internet sales. The County’s overall gross receipts tax rate is currently 6.6875% (5.125% State rate plus 1.5625%) imposed GRT within San Juan County.



Below is the imposed rates for San Juan County.

Consolidated County Gross Receipts Tax
County Wide GRT – Imposed rate of 0.9375%
County Area GRT – Imposed rate of 0.125%
County Area GRT w/referendum – Imposed rate of 0.25%
Other County Local Gross Receipts Tax
County Health Care Gross Receipts – Imposed rate of 0.0625%
County Emergency Com and Emergency Med & Beh Health Services GRT – Imposed rate of 0.1875%

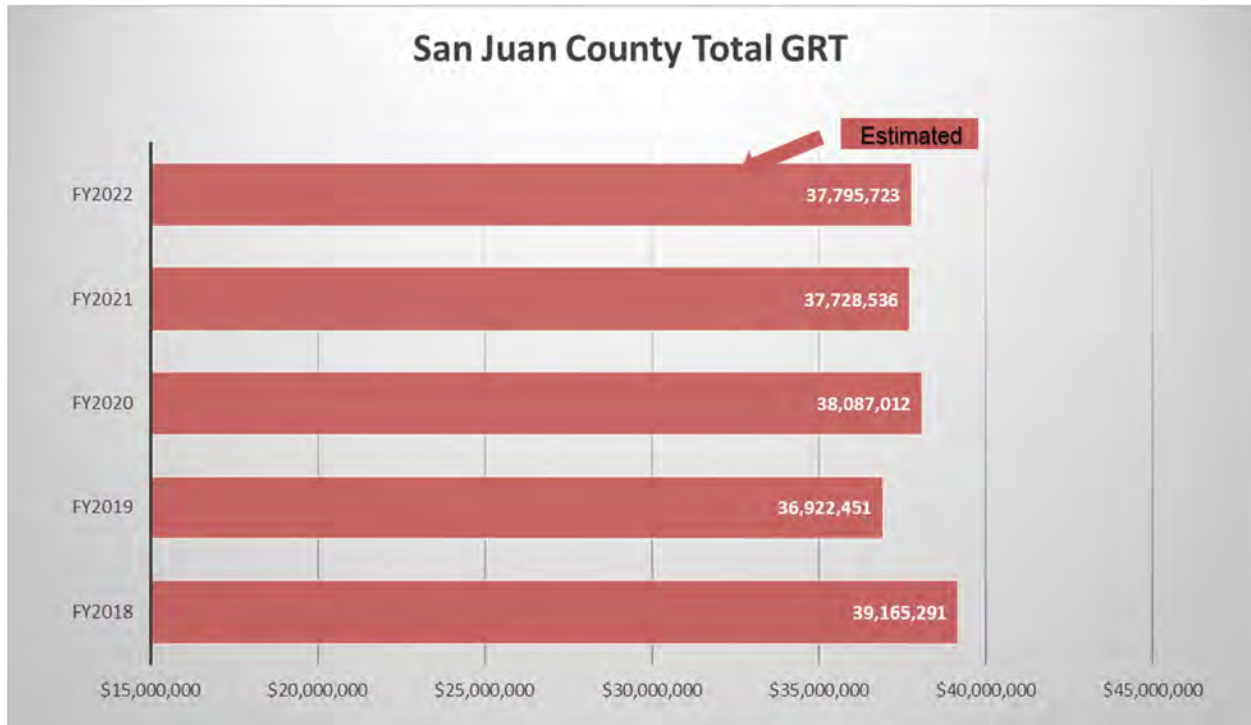
Trend analysis, along with legislative changes and current economic conditions are normally used to project Gross Receipts Tax revenue. The following chart shows the County’s total GRT by taxing authority compared to the imposed rate as of July 1, 2021.



San Juan County GRT Imposed vs. Authorized As of July 1, 2021					
Gross Receipts Tax	Total Taxing Authority Imposed	Percentage Imposed	Unused Authority	FY22 Budgeted Revenue	Potential Additional Revenue
County Wide GRT	0.9375%	0.9375%	0.0000%	27,591,567	
County Area GRT	0.1250%	0.1250%	0.0000%	1,023,949	
County Area GRT w/referendum	0.3750%	0.2500%	0.1250%	2,047,897	1,023,949
County Health Care GRT	0.0625%	0.0625%	0.0000%	511,975	
County Emerg. Comm/EMS/Beh Health	0.2500%	0.1875%	0.0625%	5,570,335	511,975
Total Local Option GRT	1.7500%	1.5625%	0.1875%	36,745,723	1,535,924
State Equalization Distribution				1,050,000	
GRT Total				37,795,723	
State of New Mexico		5.1250%			
Total Implemented Rate		6.6875%			
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, 2021							
Gross Receipts Tax	Aztec	Bloomfield	Farmington	Kirtland	Valley Water Sanitation District	Valley Water Sani. District Town of Kirtland	San Juan County Unincorporated
State	5.1250%	5.1250%	5.1250%	5.1250%	5.1250%	5.1250%	5.1250%
County Wide GRT	0.9375%	0.9375%	0.9375%	0.9375%	0.9375%	0.9375%	0.9375%
County Area GRT	0.0000%	0.0000%	0.0000%	0.0000%	0.1250%	0.0000%	0.1250%
County Area GRT w/referend	0.0000%	0.0000%	0.0000%	0.0000%	0.2500%	0.0000%	0.2500%
County Health Care GRT	0.0625%	0.0625%	0.0625%	0.0625%	0.0625%	0.0625%	0.0625%
County Emerg. Comm/EMS/	0.1875%	0.1875%	0.1875%	0.1875%	0.1875%	0.1875%	0.1875%
County Water & Sanitation	-	-	-	-	0.2500%	0.2500%	-
Municipal GRT	2.0625%	2.0000%	2.0625%	0.4375%	-	0.4375%	-
Total Imposed GRT Rate	8.3750%	8.3125%	8.3750%	6.7500%	6.9375%	7.0000%	6.6875%
Breakdown of GRT Rate							
State	5.1250%	5.1250%	5.1250%	5.1250%	5.1250%	5.1250%	5.1250%
County	1.1875%	1.1875%	1.1875%	1.1875%	1.5625%	1.1875%	1.5625%
Water/Sanitation Districts	-	-	-	-	0.2500%	0.2500%	-
City	2.0625%	2.0000%	2.0625%	0.4375%	-	0.4375%	-
Total Imposed GRT Rate	8.3750%	8.3125%	8.3750%	6.7500%	6.9375%	7.0000%	6.6875%

The County budgeted conservatively when looking at potential revenue generated from the internet sales due to the unknown impact it would have. The County Commission voted to enact an additional 1/8th gross receipts tax (GRT) to help mitigate recurring revenue losses that are anticipated from the closure of San Juan Generating Station. This increase took effect January 1, 2021 and the County started to see those collections in March of 2021. These additional recurring revenues have been budgeted in the FY22 budget.



Property Tax Revenue - Property Tax, an estimated 22.4% of the FY22 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 2021 tax year residential rate at 6.990 mills. At present, 0.5 mills of property tax are dedicated to the Water Reserve Fund. The County bills property taxes on November 1 of each year, on the assessed valuation of property located in the County as of the preceding January 1. Taxes are due and payable in two equal installments, on November 10 and April 10 following the levy and are considered delinquent and subject to lien after December 10 and May 10.



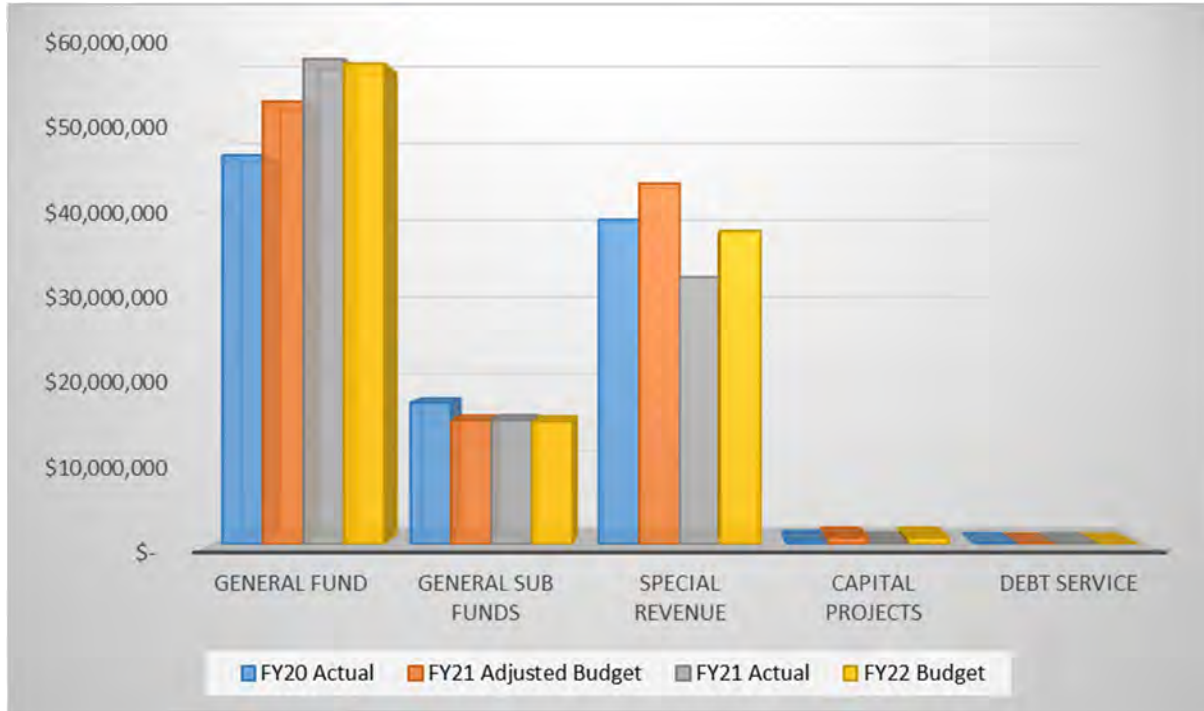
The Oil and Gas Production and Equipment Ad Valorem Tax accounts for approximately 2.7% of San Juan County’s FY22 budgeted revenues. The Oil and Gas Equipment Ad Valorem Tax is levied on the assessed value of the oil and gas equipment at each production unit in lieu of property tax on that equipment. On or before each October 15, the New Mexico Taxation and Revenue Department sends the operator a statement of tax due. The taxpayer must remit payment on or before November 30 of the same year. The Oil and Gas Ad Valorem Production Tax is assessed on the value of products severed and sold from each production unit. The tax assessed on oil and gas production is a composite of rates imposed by the local taxing authorities. Production tax rates change with every September production and are due November 25 of the same year.

- Maximum allowed mils by the State of New Mexico is 11.85 mils.
- Residential Mil Rate is 6.990 mils for Tax Year 2021
 - 2021 Residential Assessed value: \$1,548,412,773
 - Assessed value increase of 1.9% from Tax Year 2020
- Non-residential Mil Rate is 8.5 mils for Tax Year 2021
 - 2021 Non-residential Assessed value: \$1,627,891,065
 - Assessed value decrease of 1.9% from Tax Year 2020
- Oil & Gas Production and Equipment Mil Rate is 8.5 mils for Tax Year 2021
 - 2021 Oil/Gas Production & Equipment Assessed value: \$360,124,627
 - Assessed value decrease of 18.66% from Tax Year 2020
- In a Joint Powers Agreement forming the San Juan Water Commission, San Juan County pledged up to 3 mils to fund the San Juan Water Commission via Water Reserve Fund.
 - Currently of the 8.5 mils imposed, 0.5 mils fund the Water Reserve Fund

Intergovernmental Grants Revenue - Intergovernmental revenue accounts for 14.2% of the FY22 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 \$29,148,805 intergovernmental revenue, \$10,230,498 will supplement public safety, corrections, and housing services. The County anticipates receiving an additional \$3,000,000 from the US Department of Interior for payment in lieu of property tax. Such revenues are utilized for planned operations and capital needs. Of the remaining \$15,918,307 intergovernmental revenues, 72.6% is anticipated to be received by the State of New Mexico in the form of capital or special appropriations for capital improvement of the County's infrastructure and buildings. The remaining will be utilized for variance federal and local grants that are routine to County operations.

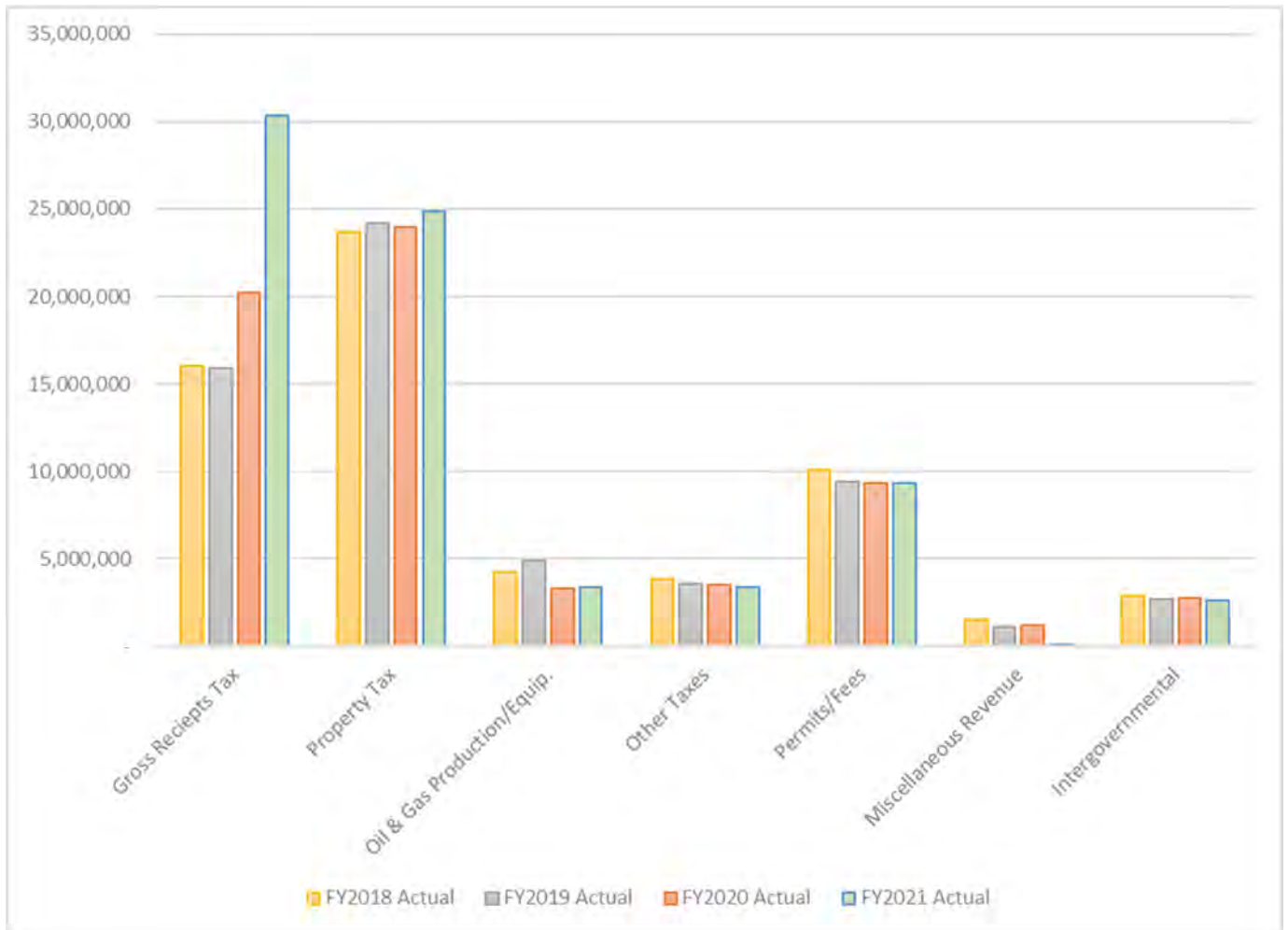


San Juan County FY2021 Budget Revenue by Fund Type



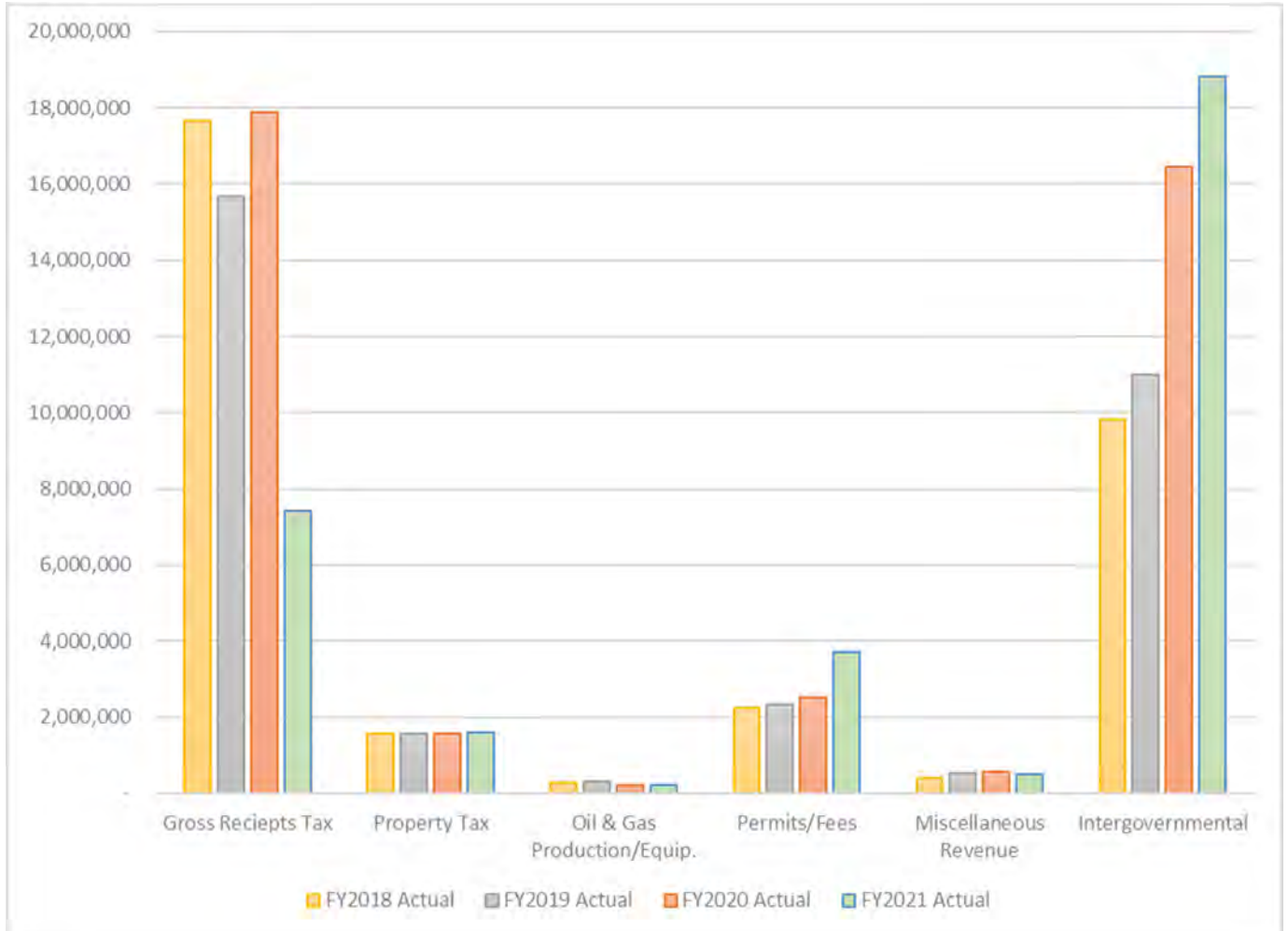
Fund Type	FY20 Actual	FY21		FY22 Budget
		Adjusted Budget	FY21 Actual	
General Fund	\$ 47,159,427	53,680,174	58,375,104	58,277,519
General Sub Funds	17,144,855	14,984,298	15,047,093	14,888,908
Special Revenue	39,347,905	43,727,729	32,387,278	37,993,563
Capital Projects	331,785	810,000	109,670	795,000
Debt Service*	54,447	-	42,834	-
Total	\$ 104,038,419	113,202,201	106,421,979	111,954,990

REVENUE BY CATEGORY – 4 YEAR HISTORICAL TREND GENERAL FUND REVENUES



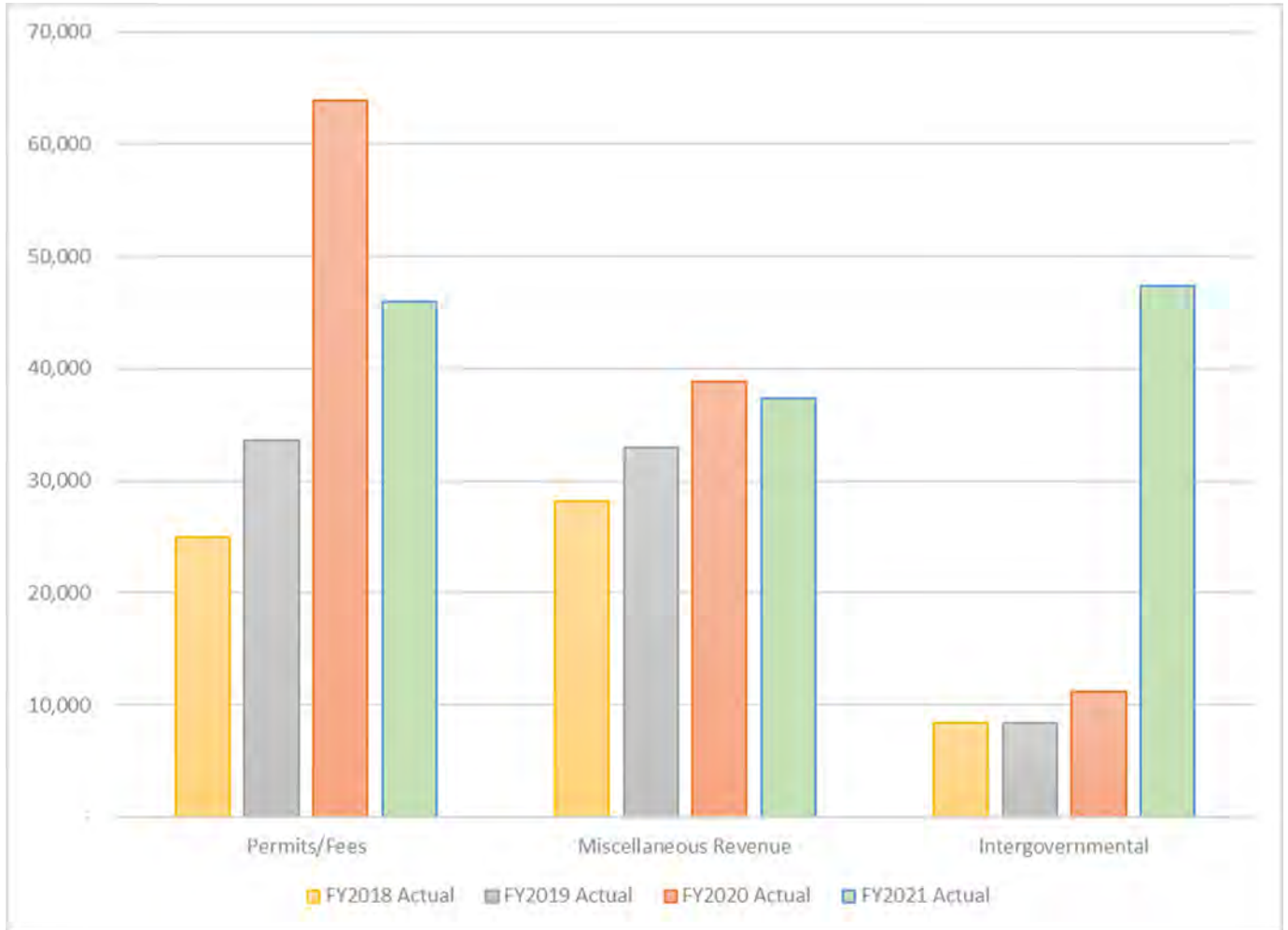
Revenue Category	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual
Gross Receipts Tax	\$ 16,061,777	15,907,955	20,203,247	30,304,323
Property Tax	23,711,654	24,141,961	23,985,163	24,856,902
Oil & Gas Production/Equip.	4,273,608	4,870,698	3,317,518	3,378,111
Other Taxes	3,819,701	3,551,333	3,484,011	3,357,220
Permits/Fees	10,098,707	9,376,938	9,358,732	9,308,108
Miscellaneous Revenue	1,506,488	1,123,119	1,217,745	23,250
Intergovernmental	2,890,385	2,713,292	2,737,865	2,654,284
	\$ 62,362,320	61,685,296	64,304,281	73,882,198

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



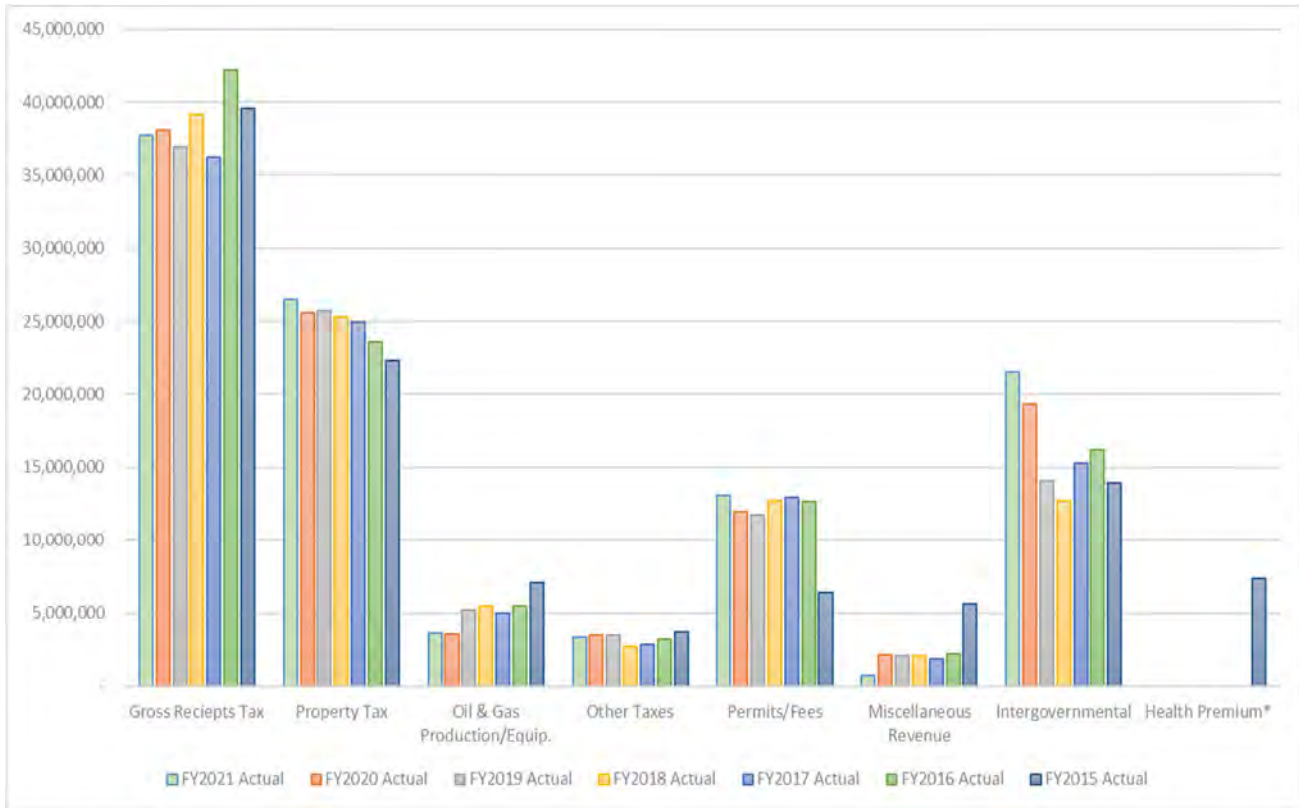
Revenue Category		FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual
Gross Receipts Tax	\$	17,641,706	15,670,300	17,883,765	7,424,213
Property Tax		1,576,961	1,586,214	1,565,254	1,612,768
Oil & Gas Production/Equip.		267,214	308,917	207,336	211,126
Permits/Fees		2,242,422	2,338,392	2,536,455	3,713,172
Miscellaneous Revenue		409,511	519,887	574,906	486,872
Intergovernmental		9,815,000	11,001,415	16,466,309	18,808,491
	\$	<u>31,952,814</u>	<u>31,425,125</u>	<u>39,234,025</u>	<u>32,256,641</u>

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



Revenue Category		FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual
Permits/Fees	\$	24,993	33,535	63,912	45,963
Miscellaneous Revenue		28,122	32,964	38,798	37,311
Intergovernmental		8,435	8,365	11,170	47,364
	\$	<u>61,550</u>	<u>74,864</u>	<u>113,880</u>	<u>130,638</u>

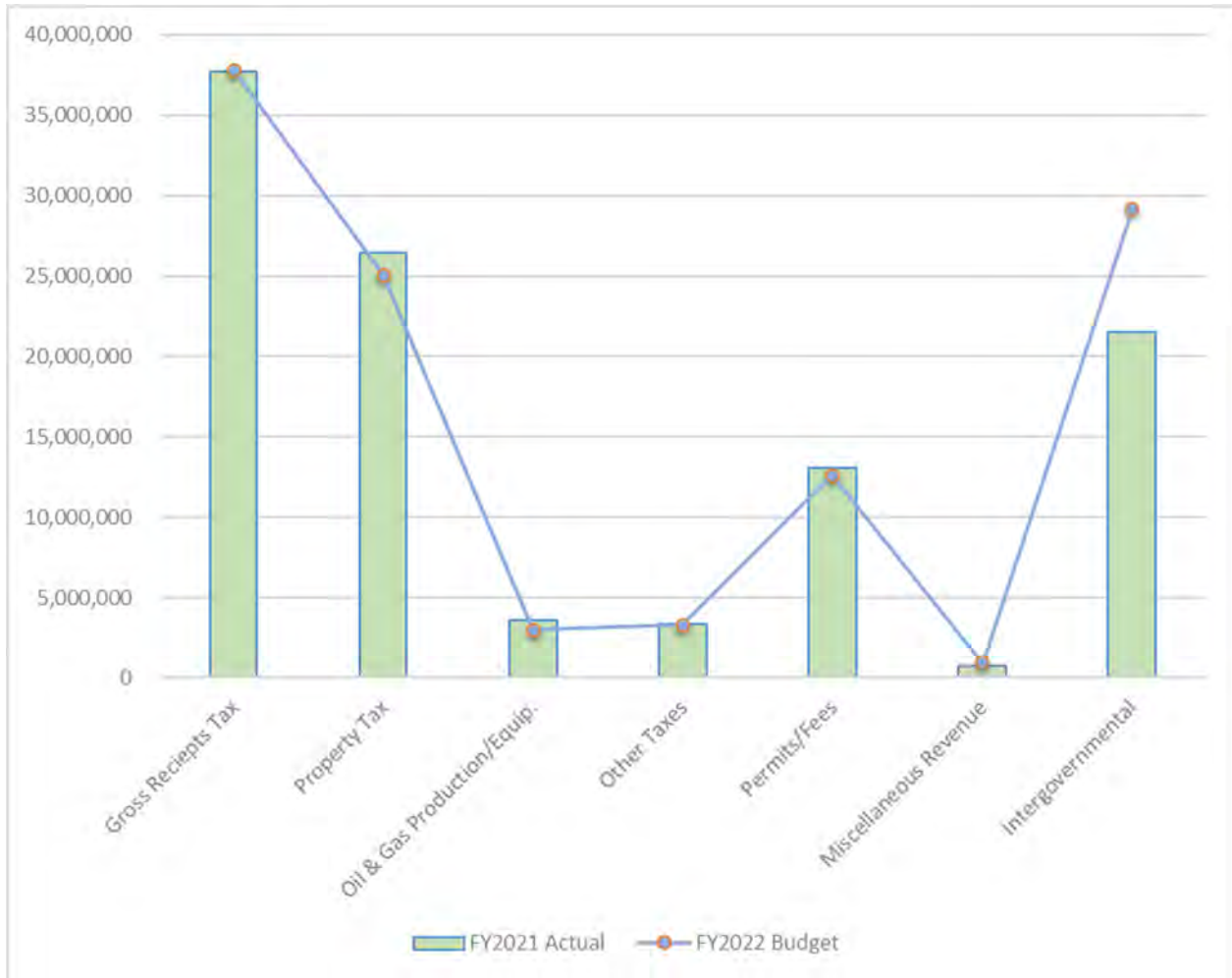
REVENUE BY CATEGORY – 7 YEAR HISTORICAL TREND TOTAL REVENUES



Revenue Category	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual
Gross Receipts Tax	\$ 39,549,606	42,203,162	36,263,034	39,165,291	36,922,451	38,087,012	37,728,536
Property Tax	22,303,545	23,575,365	24,944,481	25,291,459	25,728,175	25,550,417	26,469,671
Oil & Gas Production/Equip.	7,039,302	5,487,032	4,963,667	5,479,345	5,179,615	3,524,854	3,589,237
Other Taxes	3,703,506	3,216,704	2,829,860	2,684,998	3,478,519	3,484,012	3,357,218
Permits/Fees	6,391,195	12,662,704	12,927,348	12,732,623	11,748,865	11,959,099	13,067,242
Miscellaneous Revenue	5,570,670	2,228,940	1,808,871	2,060,028	2,035,283	2,122,802	699,936
Intergovernmental	13,955,261	16,188,294	15,246,391	12,680,211	14,093,039	19,310,223	21,510,139
Health Premium*	7,299,038	-	-	-	-	-	-
	\$ 105,812,123	105,562,201	98,983,652	100,093,955	99,185,947	104,038,419	106,421,979

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

FY2022 BUDGET vs FY2021 ACTUALS TOTAL REVENUES



Revenue Category	FY2021 Actual	FY2022 Budget	Percent Change
Gross Receipts Tax	\$ 37,728,536	37,795,723	0.18%
Property Tax	26,469,671	25,070,221	(5.29%)
Oil & Gas Production/Equip.	3,589,237	3,000,047	(16.42%)
Other Taxes	3,357,218	3,330,000	(0.81%)
Permits/Fees	13,067,242	12,647,601	(3.21%)
Miscellaneous Revenue	699,936	962,593	37.53%
Intergovernmental	21,510,139	29,148,805	35.51%
	\$ 106,421,979	111,954,990	5.20%

ANNUAL BUDGET & HISTORICAL DATA

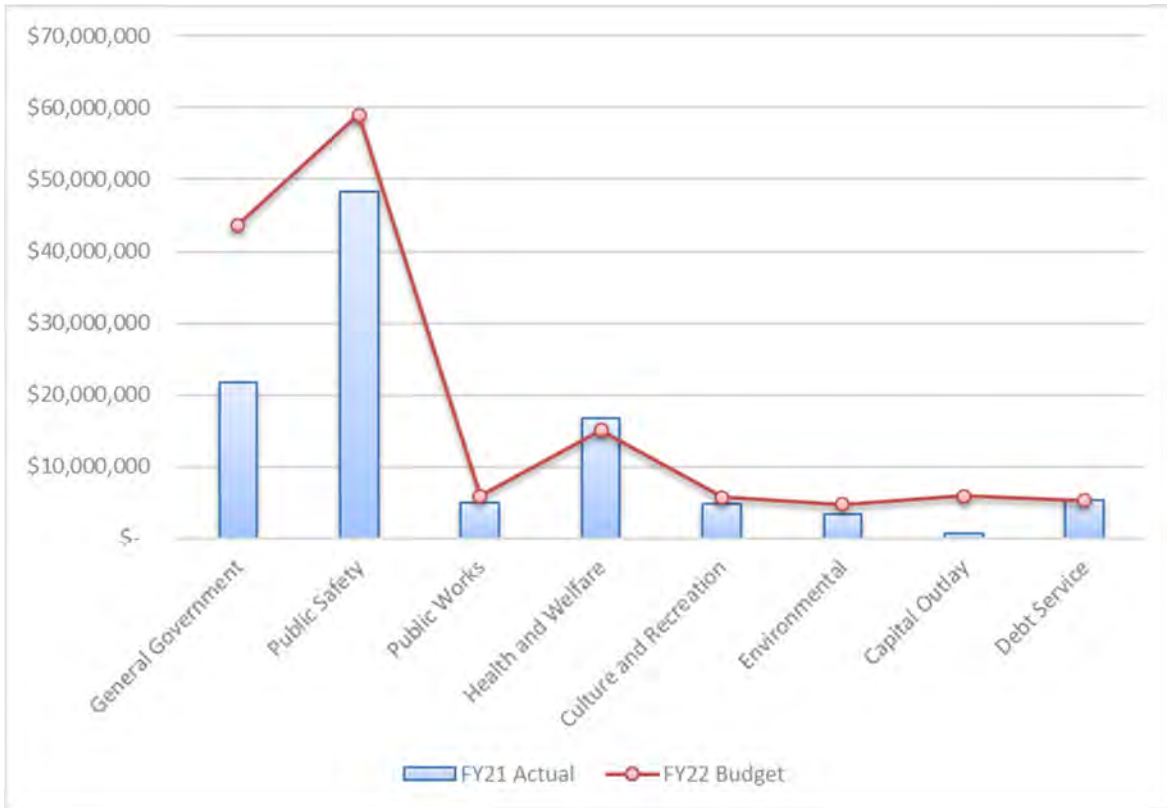


SAN JUAN COUNTY BUDGETED EXPENDITURES BY FUNCTION

FUND TYPE	GENERAL GOVERNMENT	PUBLIC SAFETY	PUBLIC WORKS	HEALTH AND WELFARE	CULTURE AND RECREATION	ENVIRONMENTAL	CAPITAL OUTLAY	DEBT SERVICE	TOTAL BY FUND
GENERAL FUND	\$ 9,077,254	18,535,808	-	225,047	3,874,509	-	-	-	31,712,618
GENERAL FUND – SUB FUNDS	3,883,576	-	5,845,330	13,428,520	-	-	-	-	23,157,426
TOTAL GENERAL FUND	12,960,830	18,535,808	5,845,330	13,653,567	3,874,509	-	-	-	54,870,044
SPECIAL REVENUE FUNDS	30,768,292	38,540,118	-	1,394,101	1,612,562	4,367,426	-	-	76,682,499
CAPITAL PROJECTS FUNDS	-	-	-	-	-	-	8,361,445	-	8,361,445
DEBT SERVICE FUND	-	-	-	-	-	-	-	5,247,322	5,247,322
TOTAL BY FUNCTION	\$ 43,729,122	57,075,926	5,845,330	15,047,668	5,487,071	4,367,426	8,361,445	5,247,322	145,161,310

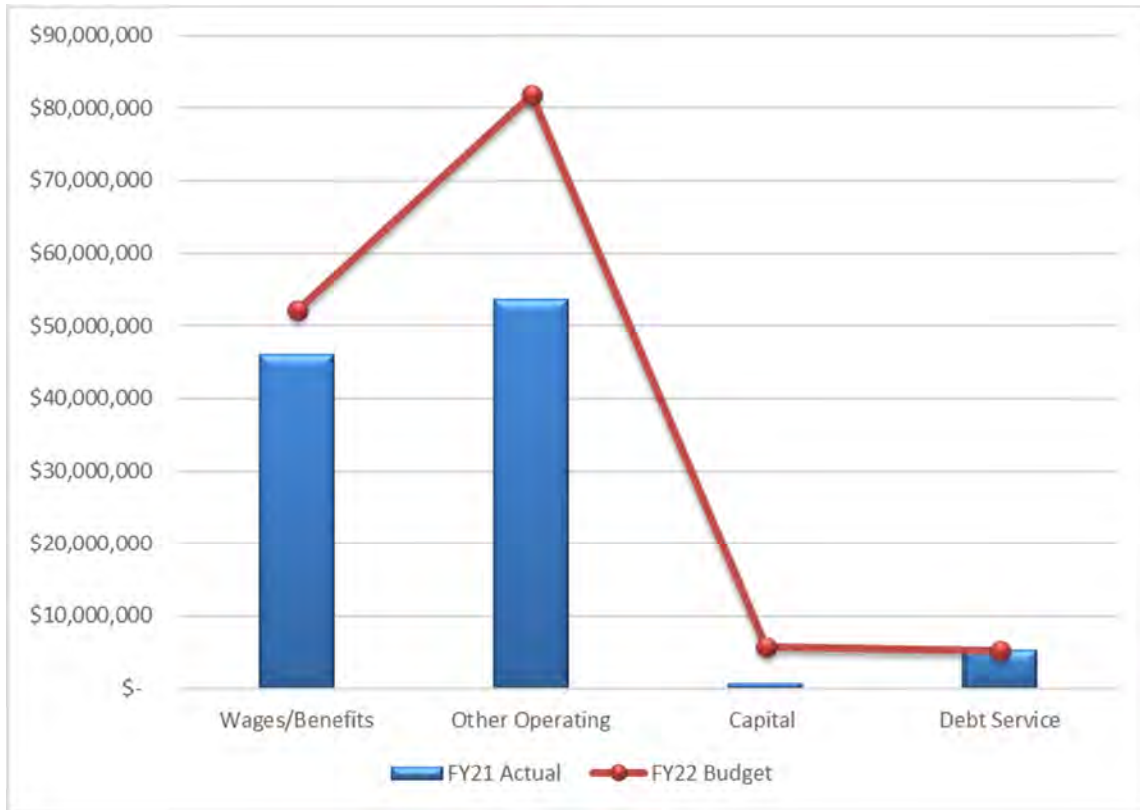


FY2022 BUDGET vs FY2021 ACTUALS EXPENDITURES BY FUNCTION



Expenditure Category	FY2021 Actual	FY2022 Budget	Percent Change
General Government	\$ 21,719,224	43,729,122	101.34%
Public Safety	48,257,609	59,061,482	22.39%
Public Works	4,891,293	5,865,330	19.91%
Health and Welfare	16,764,634	15,047,668	-10.24%
Culture and Recreation	4,792,068	5,669,303	18.31%
Environmental	3,365,889	4,704,226	39.76%
Capital Outlay	688,551	5,836,857	747.70%
Debt Service	5,248,259	5,247,322	-0.02%
	\$ 105,727,526	145,161,310	37.30%

FY2022 BUDGET vs FY2021 ACTUALS EXPENDITURES BY CATEGORY



Expenditure Category		FY2021 Actual	FY2022 Budget	Percent Change
Wages/Benefits	\$	46,135,405	52,237,089	13.23%
Other Operating		53,655,311	81,840,042	52.53%
Capital		688,551	5,836,857	747.70%
Debt Service		5,248,259	5,247,322	-0.02%
	\$	<u>105,727,526</u>	<u>145,161,310</u>	<u>37.30%</u>

EXPENDITURE BY FUND TYPE

GENERAL FUND						
EXPENDITURE TYPE	FY2020 ACTUAL	FY2021 ADJUSTED BUDGET	FY2021 ACTUAL	FY2022 BUDGET	BUDGET/ACTUAL % CHANGE	
Wages	\$ 15,993,631	16,820,589	15,735,968	17,542,004	11.48%	
Benefits	5,703,555	6,006,361	5,663,909	6,375,624	12.57%	
Professional Services	454,216	851,503	664,766	552,191	(16.93%)	
Other Operating	5,333,254	3,266,859	2,715,338	7,242,799	166.74%	
TOTAL	\$ 27,484,656	26,945,312	24,779,981	31,712,618	27.98%	

GENERAL FUND – SUB FUNDS						
EXPENDITURE TYPE	FY2020 ACTUAL	FY2021 ADJUSTED BUDGET	FY2021 ACTUAL	FY2022 BUDGET	BUDGET/ACTUAL % CHANGE	
Wages	\$ 3,444,829	3,665,869	3,455,433	3,729,412	7.93%	
Benefits	1,311,779	1,367,406	1,309,342	1,394,905	6.53%	
Professional Services	702,246	1,451,064	1,129,041	1,583,662	40.27%	
Other Operating	18,011,021	18,372,565	17,312,817	16,429,447	(5.10%)	
Capital	84,080	20,000	94,105	20,000	(78.75%)	
TOTAL	\$ 23,553,955	24,876,904	23,300,738	23,157,426	(0.62%)	

SPECIAL REVENUE						
EXPENDITURE TYPE	FY2020 ACTUAL	FY2021 ADJUSTED BUDGET	FY2021 ACTUAL	FY2022 BUDGET	BUDGET/ACTUAL % CHANGE	
Wages	\$ 15,955,898	16,562,060	15,210,904	17,499,565	15.05%	
Benefits	4,974,666	5,438,488	4,759,849	5,695,579	19.66%	
Professional Services	9,753,859	10,905,929	9,261,033	10,699,030	15.53%	
Other Operating	16,877,841	36,140,850	17,883,584	40,283,737	125.26%	
Capital	1,555,086	3,983,780	2,250,261	2,504,588	11.30%	
TOTAL	\$ 49,117,350	73,031,107	49,365,631	76,682,499	55.34%	

CAPITAL PROJECTS FUNDS						
EXPENDITURE TYPE	FY2020 ACTUAL	FY2021 ADJUSTED BUDGET	FY2021 ACTUAL	FY2022 BUDGET	BUDGET/ACTUAL % CHANGE	
Wages	\$ -	-	-	-	0.00%	
Professional Services	443,657	88,254	49,702	38,552	(22.43%)	
Other Operating	-	-	-	-	0.00%	
Capital	5,306,827	8,703,361	2,983,214	8,322,893	178.99%	
TOTAL	\$ 5,750,484	8,791,615	3,032,916	8,361,445	175.69%	



EXPENDITURE BY FUND TYPE (CONTINUED)

DEBT SERVICE					
EXPENDITURE TYPE	FY2020 ACTUAL	FY2021 ADJUSTED BUDGET	FY2021 ACTUAL	FY2022 BUDGET	BUDGET/ACTUAL % CHANGE
Principal	\$ 5,265,571	5,248,260	5,248,260	5,247,322	(0.02%)
TOTAL	\$ 5,265,571	5,248,260	5,248,260	5,247,322	(0.02%)

ALL FUNDS					
EXPENDITURE TYPE	FY2020 ACTUAL	FY2021 ADJUSTED BUDGET	FY2021 ACTUAL	FY2022 BUDGET	BUDGET/ACTUAL % CHANGE
Wages	\$ 35,394,358	37,048,518	34,402,305	38,770,981	12.70%
Benefits	11,990,000	12,812,255	11,733,100	13,466,108	14.77%
Professional Services	11,353,978	13,296,750	11,104,542	12,873,435	15.93%
Other Operating	40,222,116	57,780,274	37,911,739	63,955,983	68.70%
Capital	6,945,993	12,707,141	5,327,580	10,847,481	103.61%
Principal	5,265,571	5,248,260	5,248,260	5,247,322	(0.02%)
TOTAL	\$ 111,172,016	138,893,198	105,727,526	145,161,310	37.30%

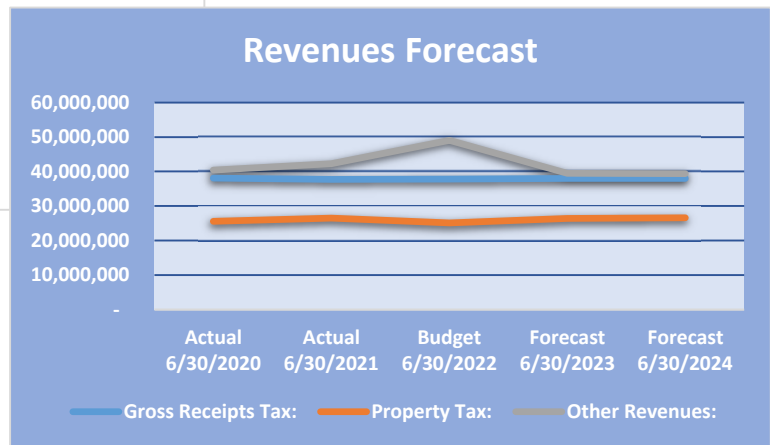
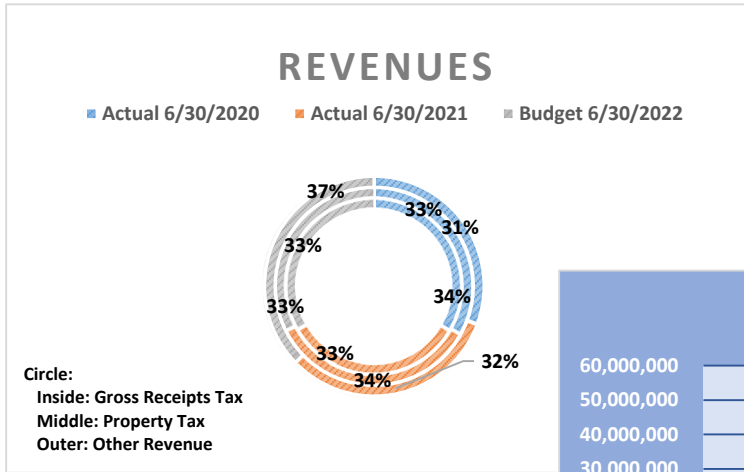
COMPREHENSIVE FINANCIAL PLAN





FORECASTING THE COUNTY'S FINANCES: REVENUES

Revenue Source	Actual 6/30/2020	Actual 6/30/2021	Budget 6/30/2022	Forecast 6/30/2023	Forecast 6/30/2024
Gross Receipts Tax: \$	38,087,012	37,728,536	37,795,723	37,984,702	38,025,502
Property Tax:	25,550,417	26,469,670	25,070,221	26,387,423	26,597,901
Other Revenues:	40,400,990	42,223,773	49,089,046	39,497,072	39,420,501
\$	104,038,419	106,421,979	111,954,990	103,869,197	104,043,904



ASSUMPTIONS

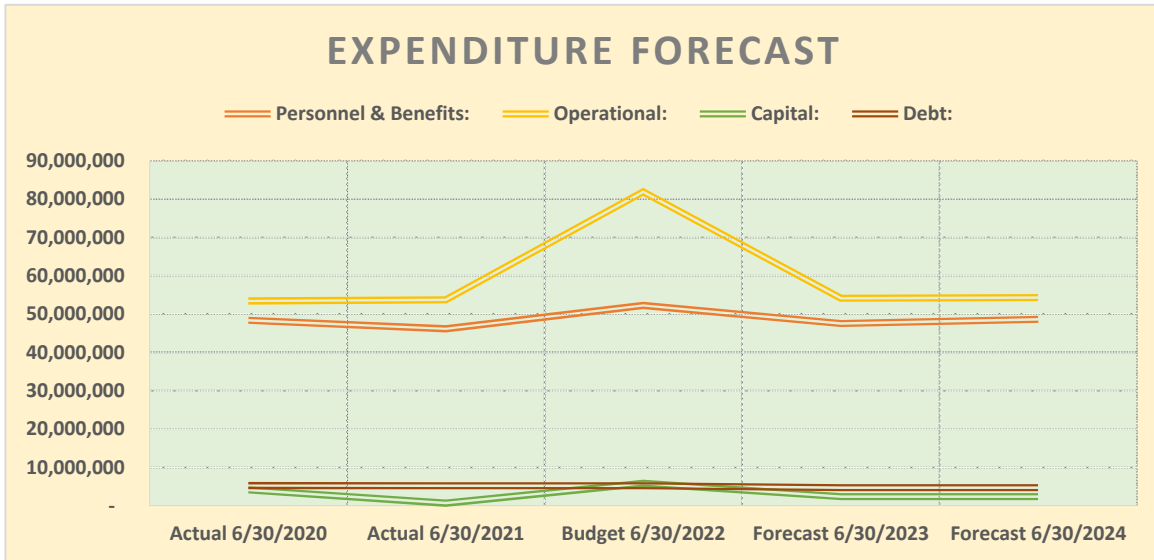
The County continues to take a conservative approach in estimating revenues in the effort to minimize the impact on County operations should the economy not perform to the extent needed to provide services to the County's citizens. The County Commission voted to enact an additional 1/8th gross receipts tax (GRT) to help mitigate recurring revenue losses that are anticipated from the closure of San Juan Generating Station. This increase took effect January 1, 2021 and the County started to see those collections in March of 2021. These additional recurring revenues have been budgeted in the FY22 budget.

The State of New Mexico has been allocating the gross receipts received from internet sales to the various local governments based on prorata share across the state and has worked on revamping the gross receipts tax collection methods. Effective July 1, 2021, the State moved to a location based gross receipts tax reporting system to ensure the local governments are receiving the correct amount of GRT collected for their area, which now includes internet sales. The County budgeted conservatively when looking at potential revenue generated from the internet sales due to the unknown impact it would have.

The County utilizes Priority Based Budgeting (PBB) to help manage and budget revenues/expenditures based on mandated programs, self-mandated or programs implemented by ordinance, reliance on the County to provide the program, if there has been a change in demand for the program, and the portion of the community served. PBB was utilized to help focus on programs that could be reduced or eliminated, if needed, to meet budget constraints for the FY22 budget cycle.

FORECASTING THE COUNTY'S FINANCES: EXPENDITURES

Expenditure Source	Actual 6/30/2020	Actual 6/30/2021	Budget 6/30/2022	Forecast 6/30/2023	Forecast 6/30/2024
Personnel & Benefits: \$	48,384,358	46,135,405	52,237,089	47,511,255	48,566,005
Operational:	53,410,769	53,655,311	81,840,042	54,068,370	54,248,598
Capital:	4,111,318	688,551	5,836,857	2,351,936	2,383,935
Debt:	5,265,571	5,248,259	5,247,322	4,737,614	4,721,739
\$	111,172,016	105,727,526	145,161,310	108,669,175	109,920,277



ASSUMPTIONS

The expenditures forecasted include anticipation of a 3% STEP increase for the 2023 and 2024 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. The spike in operational costs in FY22 are in relation to the American Rescue Plan Act (ARPA) revenue received and various grants that have been awarded that will be spent down through the course of FY22.

The County utilizes Priority Based Budgeting and a CPI factor adjustment when budgeting for expenditures. The CPI factor will be adjusted every 3 to 5 years in an attempt to stay in step with inflationary impacts that affect operating costs. The CPI will be readjusted for the FY23 budget cycle. The County has also implemented a 30-year capital schedule to help ensure we can plan for future capital needs in advance to help meet the needs of the community. 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 2023 and 2024 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.

DEPARTMENTS:

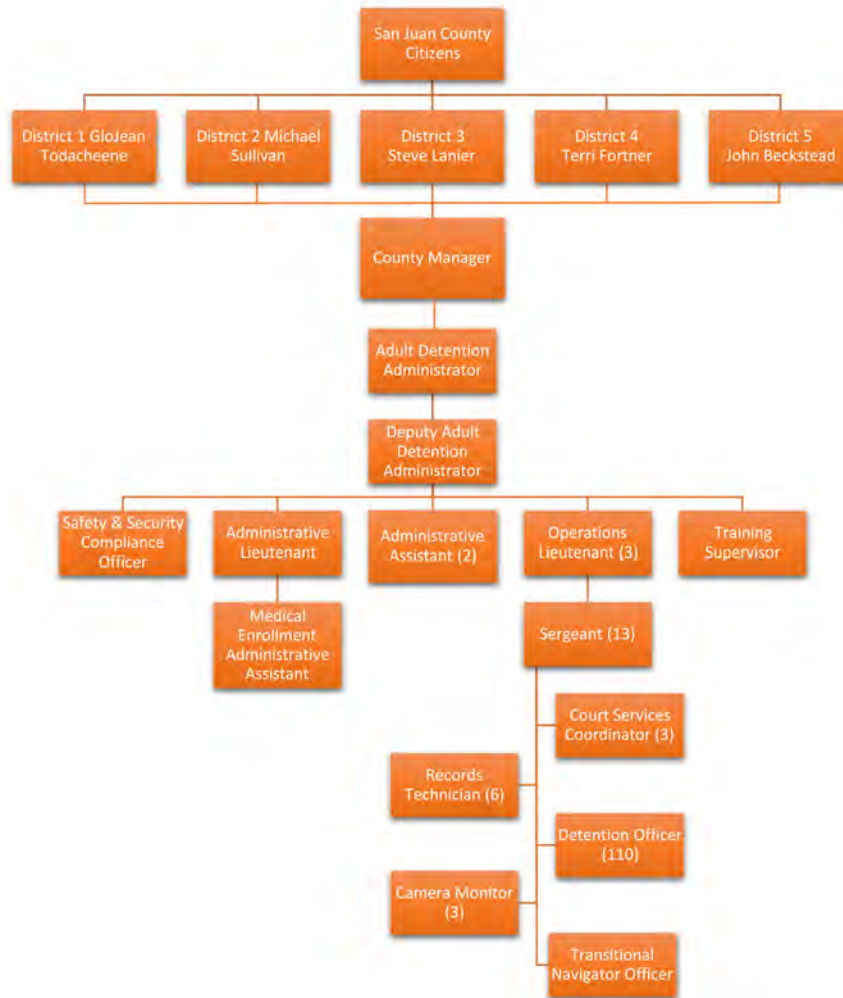
WHO WE ARE, HOW WE'VE DONE, & A
LOOK INTO FY2022



Photo by W. Dean Howard Photography



ADULT DETENTION CENTER



Department Description

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

ADULT DETENTION CENTER (CONTINUED)

Department Summary

	FY2020 Actual	FY2021 Adjusted Budget	FY2021 Actual	FY2022 Requested Budget	FY2022 Budget Change From FY2021 Actual	
					\$	%
Revenues:						
Gross Receipts Tax	\$ 3,903,571	-	-	-	-	0.00%
Charges for Services	376,418	288,000	238,230	324,600	86,370	36.44%
Program Fees	118,589	140,000	148,680	120,000	(28,680)	(19.29%)
Miscellaneous	26,143	-	1,009	-	(1,009)	(100.00%)
Intergovernmental	1,949,115	1,330,000	670,743	985,000	314,257	46.85%
Total Revenues	\$ 6,373,836	1,758,000	1,058,662	1,429,600	370,938	35.08%
Transfers:						
Transfer from General Fund	\$ 9,471,531	14,225,295	13,775,383	15,511,422	1,736,039	12.60%
Total Transfers	\$ 9,471,531	14,225,295	13,775,383	15,511,422	1,736,039	12.60%
Expenditures by Category:						
Wages	\$ 6,595,671	6,381,647	5,922,895	6,840,962	918,067	15.50%
Benefits	1,998,346	2,013,985	1,759,155	2,235,343	476,188	27.07%
Professional Services	5,240,386	5,536,288	5,228,272	5,780,149	551,877	10.56%
Other Operating	1,874,012	1,741,375	1,638,261	1,689,064	50,803	3.10%
Capital	136,952	310,000	285,462	395,504	110,042	38.55%
Total Expenditures	\$ 15,845,367	15,983,295	14,834,045	16,941,022	2,106,977	14.20%
 Number of Employees	 147	 147	 147	 147		





ADULT DETENTION CENTER (CONTINUED)

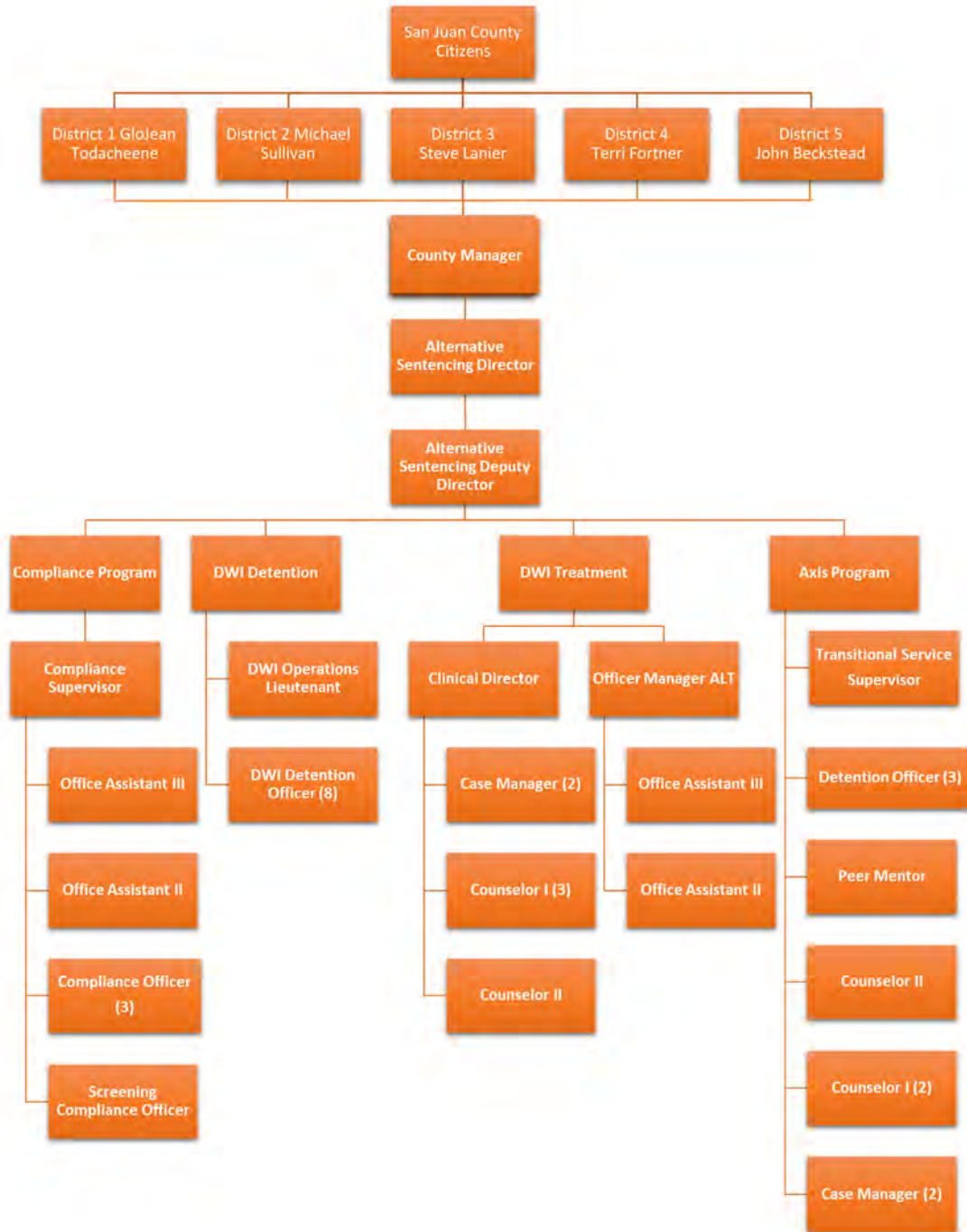
Goals/Concerns

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

Performance Measures/Objectives

Performance Measures	FY2020 Actual	FY2021 Estimate	FY2022 Budget
Maintain requirements for New Mexico Standard Certification	100%	100%	100%
Annual recertification with onsite evaluation of County Commissioners	100%	100%	100%
Annually review and update all standards as required by the State of NM	100%	100%	100%
Maintain certification to reduce insurance rates	100%	100%	100%
Ensure Compliance of U.S. Marshals Jail Certification which will allow housing of federal prisoners	100%	100%	100%
Ensure implementation and review of contracts	100%	100%	100%
Part-time Federal Magistrate Judge for San Juan County	25%	75%	100%
District Attorney and Public Defender Video access	0%	25%	100%
Tel-mate video WIFI connectivity	0%	10%	100%
Transport and Inmate Accountability Scanning	0%	25%	100%

ALTERNATIVE SENTENCING DIVISION



ALTERNATIVE SENTENCING DIVISION (CONTINUED)

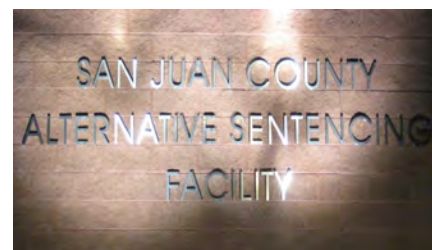
Department Description

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

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

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

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



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

ALTERNATIVE SENTENCING DIVISION (CONTINUED)

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

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

Department Summary

	FY2020 Actual	FY2021 Adjusted Budget	FY2021 Actual	FY2022 Requested Budget	FY2022 Budget Change From FY2021 Actual	
					\$	%
Revenues:						
Fees	\$ 215,628	242,770	214,187	190,867	(23,320)	(10.89%)
Miscellaneous	25,560	-	-	-	-	-
Intergovernmental	2,676,847	2,634,525	2,687,934	2,809,759	121,825	4.53%
Total Revenue	\$ 2,918,035	2,877,295	2,902,121	3,000,626	98,505	3.39%
Transfers:						
Trans fr General Fund	\$ -	26,390	26,390	-	(26,390)	(100.00%)
Total Transfers	-	26,390	26,390	-	(26,390)	(100.00%)
Expenditures by Category:						
Wages	\$ 1,703,430	1,702,530	1,582,683	1,725,080	142,397	9.00%
Benefits	632,094	655,397	599,633	652,514	52,881	8.82%
Professional Services	397,767	436,265	372,133	475,069	102,936	27.66%
Other Operating	311,650	345,697	281,035	379,210	98,175	34.93%
Total Expenditures	\$ 3,044,941	3,139,889	2,835,484	3,231,873	396,389	13.98%
Number of Employees	43	43	43	43		



ALTERNATIVE SENTENCING DIVISION (CONTINUED)

Goals/Concerns – Compliance

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

Performance Measures/Objectives

Performance Measures	FY2020 Actual	FY2021 Estimate	FY2022 Budget
Track the number of those who have the Ignition Interlock Installed when it is confirmed that they own a vehicle	39%	43%	100%
Increase the percentage of offenders who begin treatment when sentenced to do so	42%	62%	85%

Goals/Concerns – DWI Treatment

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

Performance Measures/Objectives

Performance Measures	FY2020 Actual	FY2021 Estimate	FY2022 Budget
Conduct random process audit on offenders sentenced	6 audits	3 audits	12 audits
Improve percentage of counseling staff to be proficient in Motivational Interviewing skills as determined by standard performance measures	N/A	N/A	95%
Counselor to submit a min. of 1 audiotaped session monthly for supervision/mentoring of Motivational Interviewing skills	0%	0%	100%
Counselors and case managers will complete a minimum of 20 hours/year of continuing education units	99%	100%	100%
Case managers to breath-test reporting clients monthly	2%	15%	70%
Case managers will perform at least one home visit on each client residing within the tri-cities during the client's aftercare	21%	0%	90%

ALTERNATIVE SENTENCING DIVISION (CONTINUED)

Goals/Concerns – DWI Detention

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

Performance Measures/Objectives

Performance Measures	FY2020 Actual	FY2021 Estimate	FY2022 Budget
Engage in annual training (minimum 16 hours)	18%	0%	100%
Decrease inmate grievances	N/A	66%	60%
Conduct random shakedowns (minimum 1 per month)	100%	75%	100%
Conduct weekly inspections	N/A	50%	100%
Conduct monthly inspections	92%	33%	100%
Conduct quarterly inspections	0%	25%	100%

Goals/Concerns – AXIS

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

ALTERNATIVE SENTENCING DIVISION (CONTINUED)

Performance Measures/Objectives

Performance Measures	FY2020 Actual	FY2021 Estimate	FY2022 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%	25%	100%
Case managers will perform at least one home visit on each client residing within the tri-cities during the client's aftercare	68%	25%	70%
# of clients served annually and/or quarterly within a fiscal year (FY).	53	40	85
# clients graduated AXIS/# clients in entry cohort total	92%	90%	90%
# of clients successfully completing aftercare annually	60%	60%	60%
# clients diagnosed with SMI /total # clients in entry cohort	96%	95%	95%
# clients diagnosed with SUD/ total # clients in cohort	100%	100%	100%
# clients screened for SMI & MAT/ total # in entry cohort	100%	100%	100%
# clients with MAT/ total # in entry cohort	89%	89%	90%
# clients attended 8 or more NEXUS sessions within 10 days of release/ total # clients entering aftercare.	80%	>90%	>90%
# clients attended 8 or more NEXUS aftercare sessions within 60 days of release/total # clients entering aftercare.	80%	80%	80%
# clients re-arrested within time frame/ total # clients in the graduated cohorts	25%	>50%	>50%
# of clients referred for another treatment program or linked to services (residential, outpatient, self-help, peer-led, etc.)	100%	100%	100%
# clients referred for housing assistance	40%	50%	50%
# clients referred for employment/education assistance	71%	75%	93%
# clients reinstated into Medicare/insurance	78%	100%	100%
# clients who report increased positive social interaction with informal systems (i.e. parents, significant other, children, sibs)	29%	>45%	>45%

AMBULANCE

Department Description

San Juan Regional Medical Center (SJRM) operates the Ambulance service through an Intergovernmental Joint Powers Agreement (JPA) with San Juan County, the City of Farmington, the City of Aztec and the City of Bloomfield. The service operates 7 Advanced Life Support (ALS) ambulances on duty 24-hours per day 365 days per year. They are located in Aztec, Bloomfield, Kirtland, Crouch Mesa and three in the City of Farmington. 1 Basic Life Support (BLS) ambulance is operated 7 AM to 7PM seven days per week and a second, long distance transport is operated from 10 AM to 12 PM 6 days a week. The ambulance is staffed by a mix of 70 Paramedics, EMT-Intermediates and EMT-Basics (Full-time, part-time, fill-in). The Director is responsible for the daily operations, budget preparation, strategic planning and Public Regulatory Commission (PRC) and NM EMS Bureau compliance. He/she reports directly to the SJRM Chief Nursing Officer and acts as the liaison to the Oversight Committee. This five-member committee is comprised of the three city managers and the County Manager as well as an appointed member as agreed upon between San Juan County and the City of Farmington. Currently this member is a local Emergency Medical physician. The revenue for this fund comes from the 3/16ths County Emergency Communications and Emergency Medical Services Gross Receipts Tax that went into effect in July 2003 and was renewed in 2013. The Service employs approximately 67 Emergency Medical Technicians at the Paramedic, Intermediate and Basic level. There are three EMT-P supervisors who report to the Director. Besides the Director there are four administrative staff for fleet management, quality improvement/assurance and billing, information technology and an educator. In 2020 the department received their sixth American Heart Association Mission Life Line award.

Department Summary

	FY2020 Actual	FY2021 Adjusted Budget	FY2021 Actual	FY2022 Requested Budget	FY2022 Budget Change From FY2021 Actual	
					\$	%
Revenues:						
Miscellaneous	\$ 10,294	4,000	7,700	4,000	(3,700)	(48.05%)
Total Revenues	\$ 10,294	4,000	7,700	4,000	(3,700)	(48.05%)
Transfers:						
Tx from GRT-Comm./EMS	\$ 3,050,234	4,019,230	2,892,192	2,932,151	39,959	1.38%
Transfer to General Fund	(21,098)	(23,379)	(23,379)	(23,646)	(267)	(1.14%)
Total Transfers	\$ 3,029,136	3,995,851	2,868,813	2,908,505	39,692	1.38%
Expenditures by Category:						
Wages	\$ 358,365	327,689	322,509	258,366	(64,143)	(19.89%)
Benefits	116,298	92,813	92,166	65,717	(26,449)	(28.70%)
Professional Services	2,374,779	2,612,118	1,879,248	2,151,872	272,624	14.51%
Other Operating	-	63,214	5,272	-	(5,272)	(100.00%)
Capital	190,410	904,965	577,066	437,751	(139,315)	(24.14%)
Total Expenditures	\$ 3,039,852	4,000,799	2,876,261	2,913,706	37,445	1.30%

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

AMBULANCE (CONTINUED)



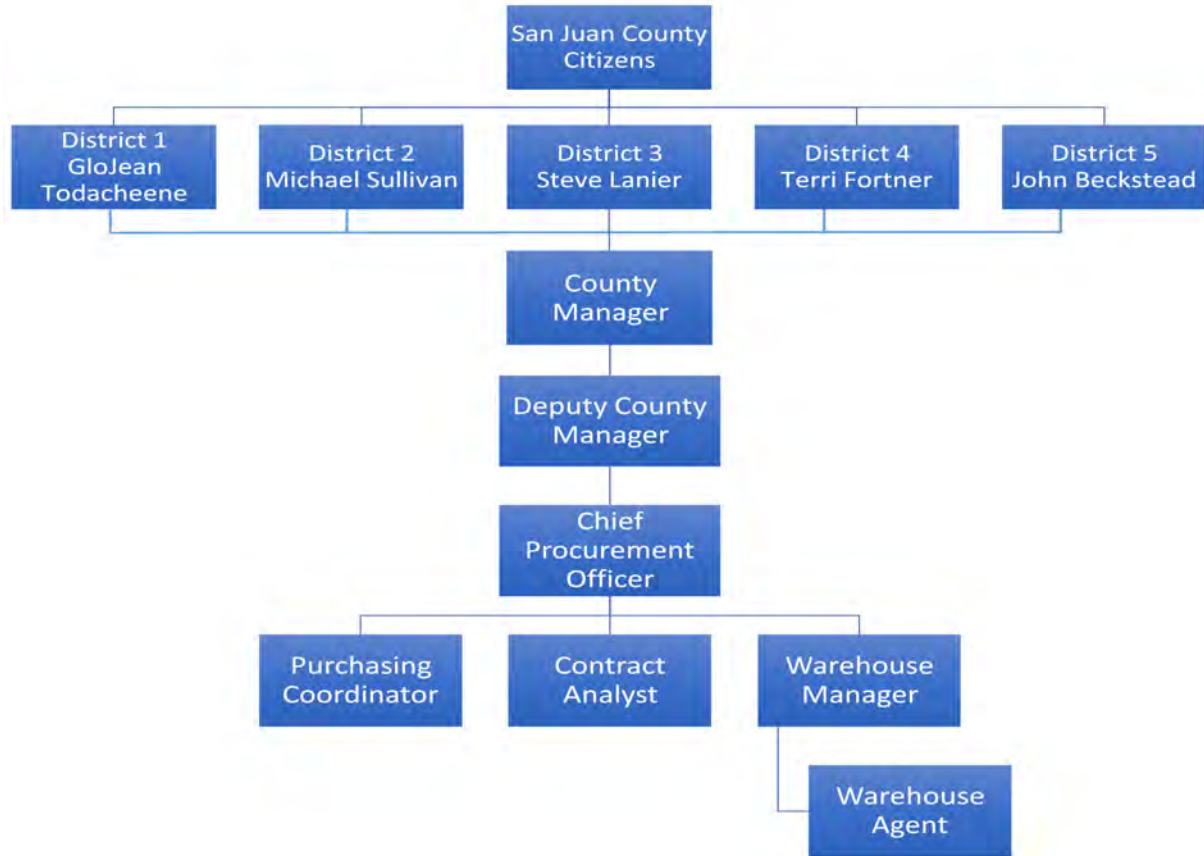
Goals/Concerns

- **Performance Measure/Goal 1:** Percentage of patients with non-traumatic chest pain/ACS symptoms in patients ≥ 35 years of age, treated and transported by EMS who received a pre-hospital 12 Lead ECG. (minimum goal is 75% set by AHA)
 - Of those patients who received a 12 Lead ECG (measure 1 numerator volume), the percentage of 12 Lead ECG's performed ≤ 10 minutes of EMS First Medical Contact on patients with an initial complaint non-traumatic chest pain/ACS symptoms who are ≥ 35 years of age.
- **Performance Measure/Goal 2:** The percentage from dispatch notification to ambulance en-route time be within 1 minute. (Minimum goal is 90% set by NFPA) These times will be measured for ECHO, Delta level calls received from EMD Dispatch.
- **Performance Measure/Goal 3:** Critical Trauma patients with an EMS scene time of less than 10 minutes. (Arrival-to-departure of ambulance) Target of level 1 and level 2 defined criteria of trauma patients excluding entrapped or staging issues. Goal is 90% as defined by the American College Surgeons Committee on Trauma.

Performance Measures/Objectives

Performance Measures	FY2020 Actual	FY2021 Estimate	FY2022 Budget
Measure 1	N/A	N/A	88.3%
Measure 2	N/A	N/A	93.8%
Measure 3	N/A	N/A	93.8%

CENTRAL PURCHASING



Department Description

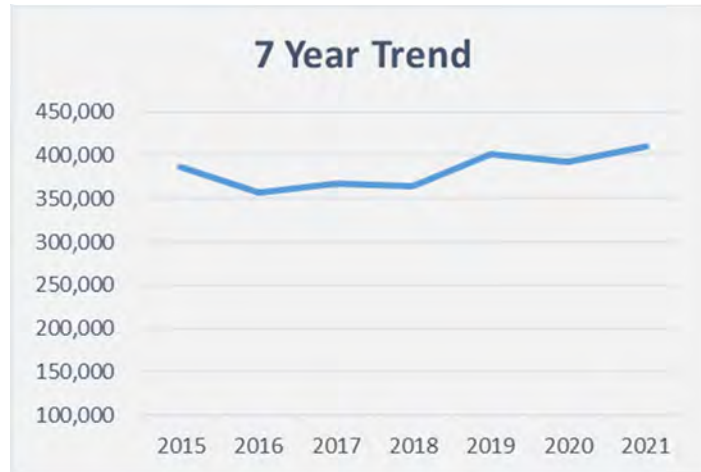
Central Purchasing is the primary buying unit for San Juan County. The scope of responsibility includes the acquisition of all supplies, equipment, and services required for the operation and functions of County Departments. In addition, Central Purchasing provides procurement support services for other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

CENTRAL PURCHASING (CONTINUED)

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

Department Summary

	FY2020 Actual	FY2021 Adjusted Budget	FY2021 Actual	FY2022 Requested Budget	FY2022 Budget Change From FY2021 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 274,592	286,556	286,399	315,979	29,580	10.33%
Benefits	99,911	106,203	102,928	115,191	12,263	11.91%
Professional Services	1,815	4,000	6,599	4,000	(2,599)	(39.38%)
Other Operating	16,855	21,875	13,916	22,482	8,566	61.56%
Total Expenditures	\$ 393,173	418,634	409,842	457,652	47,810	11.67%
Number of Employees		5	5	5	5	



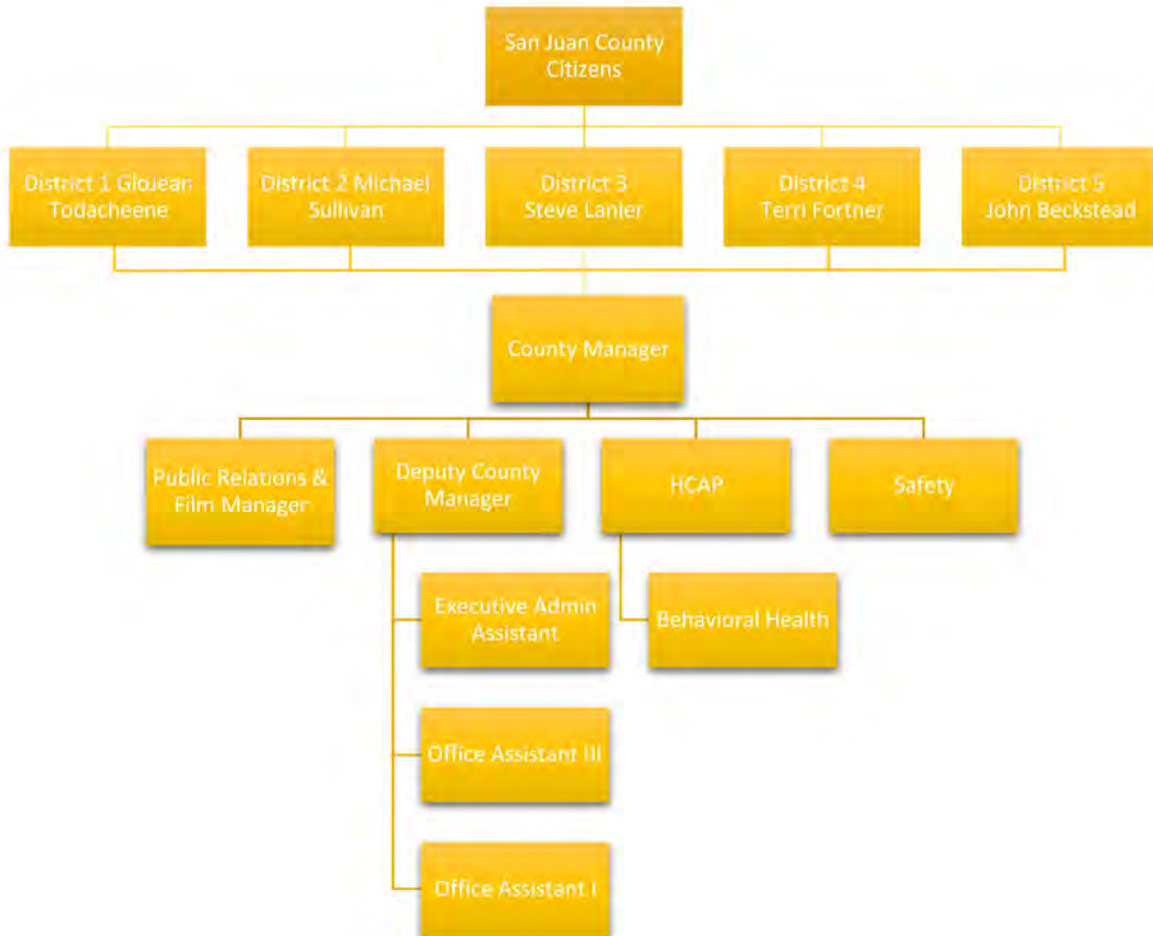
Goals/Concerns

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

Performance Measures/Objectives

Performance Measures	FY2020 Actual	FY2021 Estimate	FY2022 Budget
Conduct and Receive Auction Revenues	100%	100%	100%
Improve Accuracy and Adherence to Policy	100%	100%	100%
Participate in Multiple Cooperative Purchasing Groups	100%	100%	100%

COUNTY EXECUTIVE OFFICE



Department Description

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



COUNTY EXECUTIVE OFFICE (CONTINUED)

Department Summary

	FY2020 Actual	FY2021 Adjusted Budget	FY2021 Actual	FY2022 Requested Budget	FY2022 Budget Change From FY2021 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 450,778	424,612	422,797	491,477	68,680	16.24%
Benefits	148,631	129,270	129,361	146,349	16,988	13.13%
Professional Services	302	360	362	425	63	17.40%
Other Operating	49,960	54,442	49,466	54,225	4,759	9.62%
Total Expenditures	\$ 649,671	608,684	601,986	692,476	90,490	15.03%
Number of Employees		7	6	6	6	

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



Goals/Concerns

- Build positive relations with the citizens through transparency, accountability, and education
- Maintain the financial stability of the County
- Lead and collaborate in diversification of the regional economy
- Implement certain elements of the Land Use Management Plan
- Foster an environment that allows for 2-way communication, professional development, consistency, fairness and a flexible work environment
- Promotes Principles of Civility and Core Values for the County
- Leverage & manage the county's long-range operating and capital projects thru legislative funding as made available.

COUNTY EXECUTIVE OFFICE (CONTINUED)

Performance Measures/Objectives

Performance Measures	FY2020 Actual	FY2021 Estimate	FY2022 Budget
Development of an annual PAFR	100%	100%	100%
Conduct citizen satisfaction surveys every 4 years	0%	0%	0%
Conduct annual employee satisfaction surveys every 2 years	10%	100%	0%
Development & continuation of Mental Wellness Resource Center	50%	100%	100%
Conduct county manager meetings with every department annually	100%	0% COVID	0% COVID
Utilization of Priority Based Budgeting as a resource for annual budget process	100%	100%	100%
Update of subdivision regulations	0%	100%	100%
Expand social media marketing presence & update of website	75%	100%	100%
Receive and carry out CDBG grant for ADA improvements at County facilities	0%	100%	100%
Participation in economic diversification (energy sector, rail, outdoor recreation, other area initiatives)	100%	100%	100%
System Strategic Plan Update	0%	75%	100%
Development of 30-year Capital Plan	0%	80%	100%

GENERAL GOVERNMENT

Department Description

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

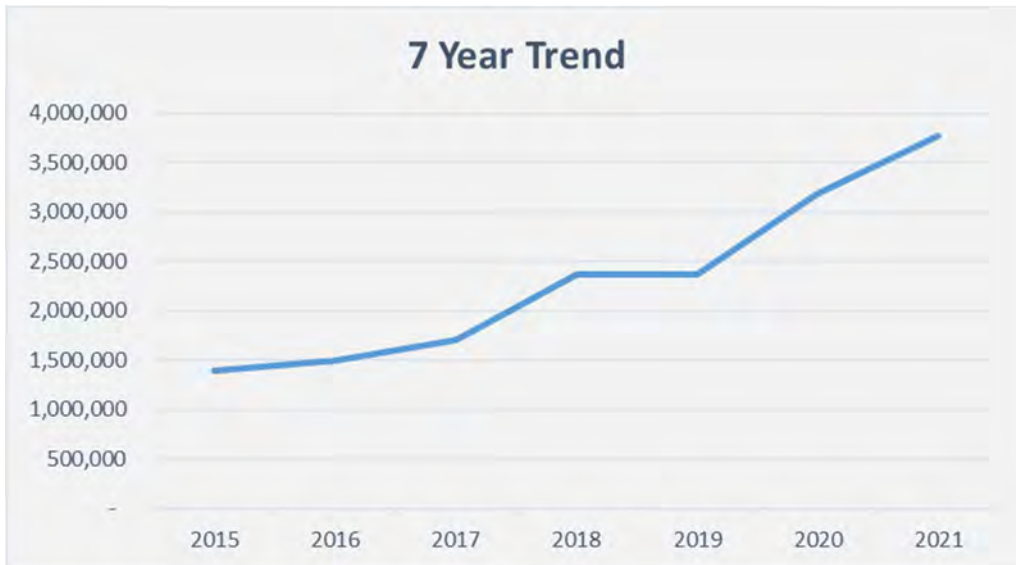
Department Summary

	FY2020 Actual	FY2021 Adjusted Budget	FY2021 Actual	FY2022 Requested Budget	FY2022 Budget Change From FY2021 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Terminal Leave	\$ 717,608	986,550	644,939	729,550	84,611	13.12%
Professional Services	253,985	341,913	283,954	310,634	26,680	9.40%
Other Operating	2,209,648	3,032,397	2,835,926	3,457,890	621,964	21.93%
Total Expenditures	\$ 3,181,241	4,360,860	3,764,819	4,498,074	733,255	19.48%

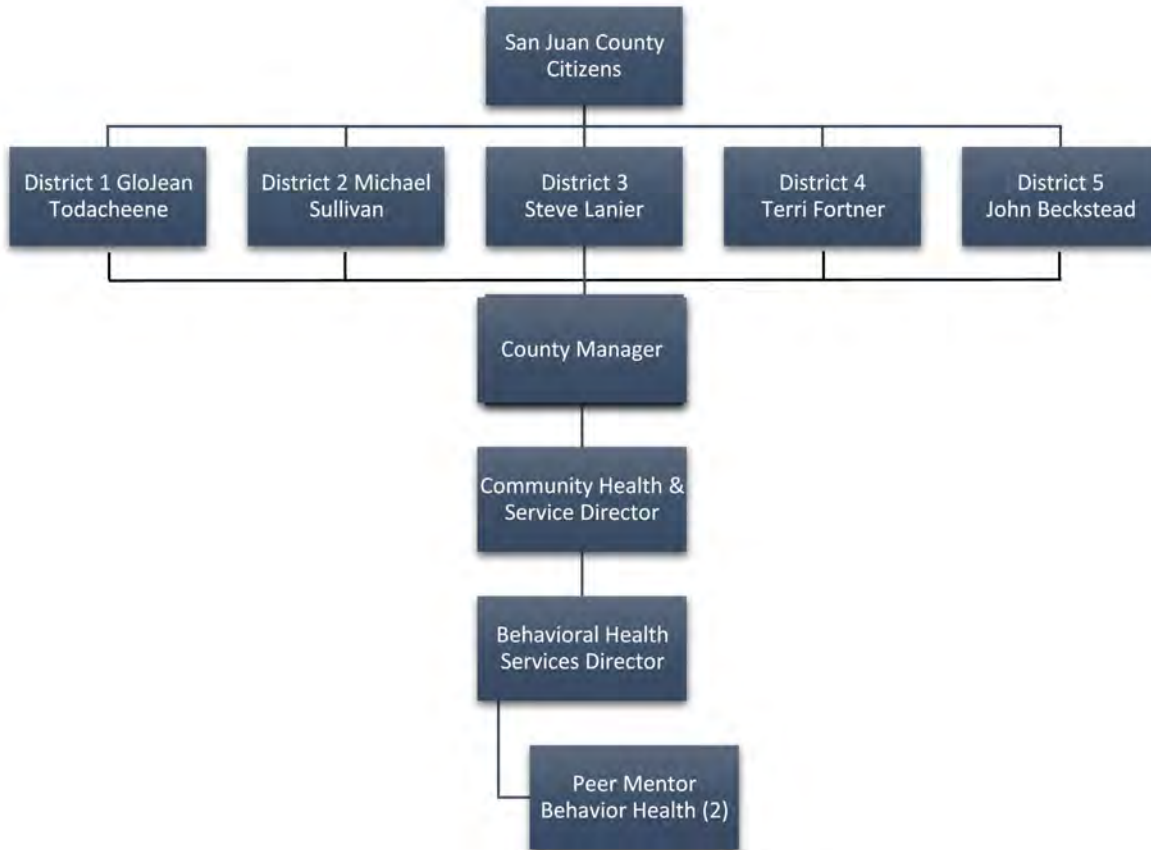
GENERAL GOVERNMENT (CONTINUED)

Goals/Concerns

- To accurately account for expenditures of the general government
- To evaluate and gain economies of scale or efficiencies that reduce recurring annual costs



HEALTH CARE ASSISTANCE



Fund Description

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

HEALTH CARE ASSISTANCE (CONTINUED)

Fund Summary

	FY2020 Actual	FY2021 Adjusted Budget	FY2021 Actual	FY2022 Requested Budget	FY2022 Budget Change From FY2021 Actual	
					\$	%
Revenues:						
GRT – Health Care	\$ 5,657,224	3,297,709	3,475,217	3,300,202	(175,015)	(5.04%)
Miscellaneous	108,312	45,500	84,758	45,500	(39,258)	(46.32%)
Total Revenue	\$ 5,765,536	3,343,209	3,559,975	3,345,702	(214,273)	(6.02%)
Transfers:						
Transfer to General Fund	\$ (42,061)	(16,065)	(16,065)	(20,121)	4,056	25.25%
Total Transfers	\$ (42,061)	(16,065)	(16,065)	(20,121)	4,056	25.25%
Expenditures by Category:						
Wages	\$ 128,789	241,974	217,112	281,901	64,789	29.84%
Benefits	47,136	65,602	62,835	94,997	32,162	51.18%
Professional Services	382,981	1,065,179	807,632	1,201,679	394,047	48.79%
Capital	1,563	-	-	-	-	-
Other Operating	4,794,499	4,271,189	4,208,447	3,928,712	(279,735)	(6.65%)
Total Expenditures	\$ 5,354,968	5,643,944	5,296,026	5,507,289	211,263	3.99%
Number of Employees	1	4	4	4		

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

Goals/Concerns

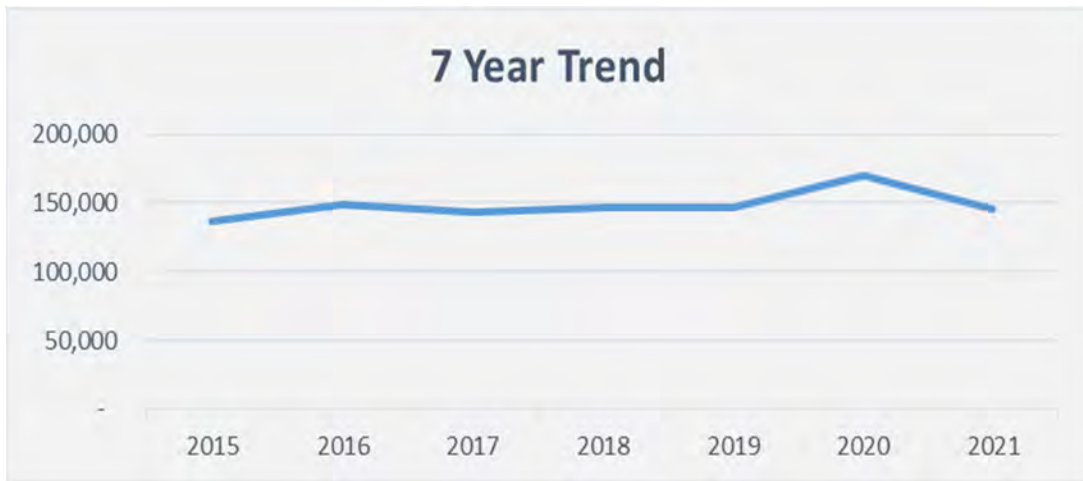
- Transition Dental, Primary Care, and Prescription Services at PMS to Contract-based program
- Transition Outpatient and Inpatients Hospital Services at SJRMC to Contract-based program
- Expand access to Mental Health and Substance Abuse services for HCAP clients and inmates.



SAFETY (CONTINUED)

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
- Designated Incident Commander through the COVID-19 Pandemic



Performance Measures/Objectives

Performance Measures	FY2020 Actual	FY2021 Estimate	FY2022 Budget
Training/Classes	75%	25%	25%
Inspections	25%	75%	75%
Policy written/submitted/adopted	10%	N/A	25%

YOUTH EMPLOYMENT

Department Description

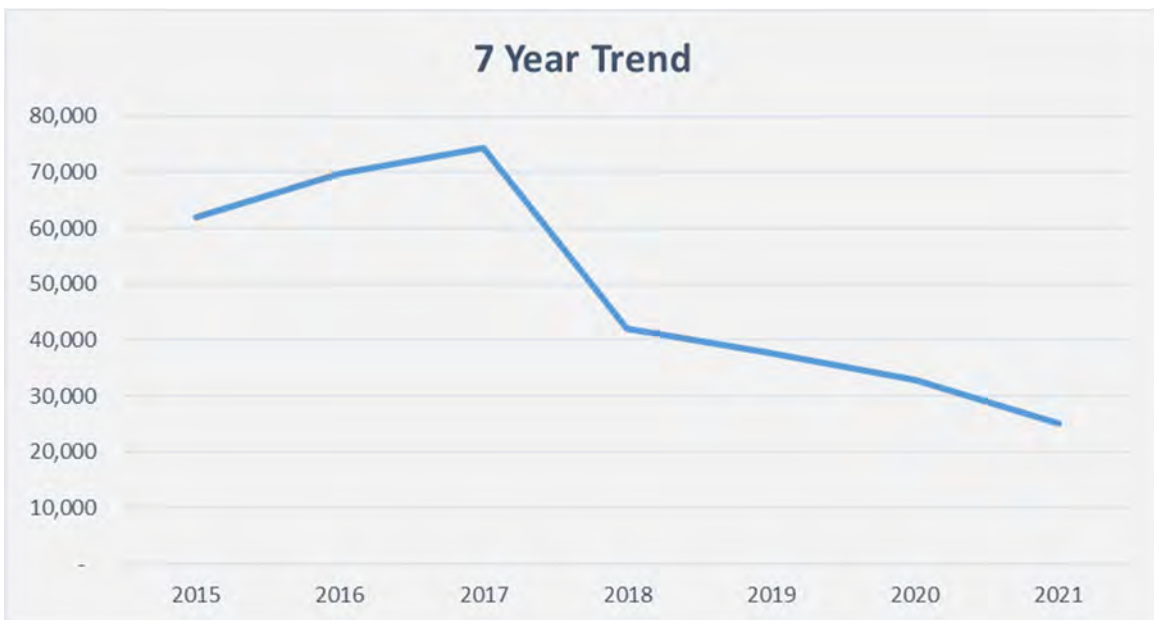
San Juan County is a strong supporter of the County’s youth. The County employs students to assist in the development of skills that will be beneficial to the student’s careers whether at the County or with other employers.

Department Summary

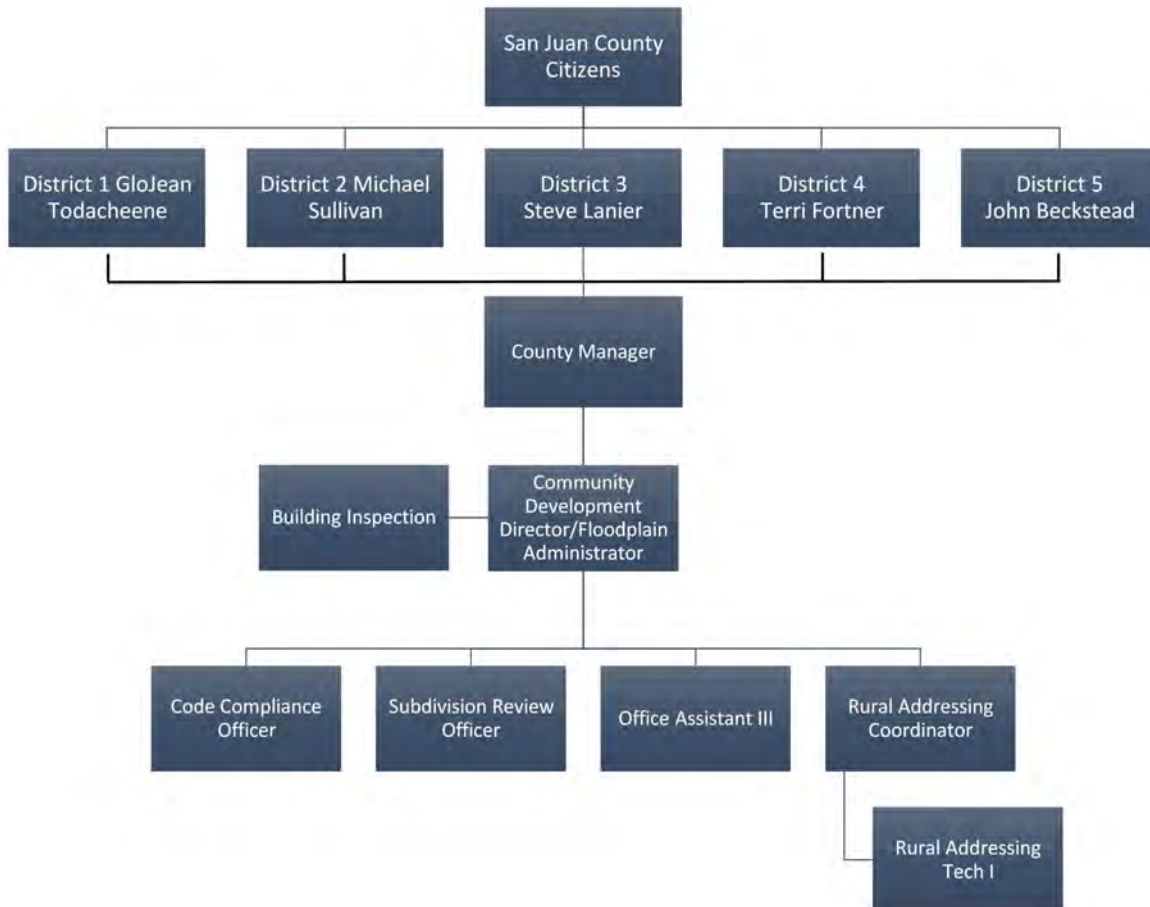
	FY2020 Actual	FY2021 Adjusted Budget	FY2021 Actual	FY2022 Requested Budget	FY2022 Budget Change From FY2021 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 30,425	45,400	23,370	53,600	30,230	129.35%
Benefits	2,353	3,505	1,792	4,342	2,550	142.30%
Total Expenditures	\$ 32,778	48,905	25,162	57,942	32,780	130.28%
Part Time Employees		4	4	4	9	

Goals/Concerns

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



COMMUNITY DEVELOPMENT



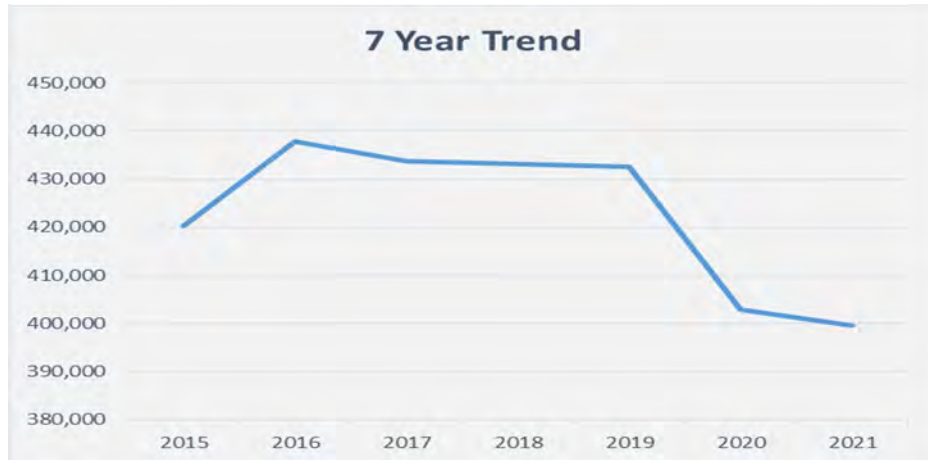
Department Description

Community Development is a public service-oriented department comprised of six individual divisions, collectively working together to continually improve the quality of services provided. The Community Development Department is dedicated to meeting and exceeding expectations for 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, Floodplain Administration and San Juan County Cleanup Project.

COMMUNITY DEVELOPMENT (CONTINUED)

Department Summary

	FY2020 Actual	FY2021 Adjusted Budget	FY2021 Actual	FY2022 Requested Budget	FY2022 Budget Change From FY2021 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 296,051	322,019	289,441	317,243	27,802	9.61%
Benefits	88,348	97,065	87,914	110,745	22,831	25.97%
Professional Services	360	100	113	250	137	121.24%
Other Operating	18,096	23,850	22,133	30,275	8,142	36.79%
Total Expenditures	\$ 402,855	443,034	399,601	458,513	58,919	14.74%
 Number of Employees	 6	 6	 6	 6		



Goals/Concerns

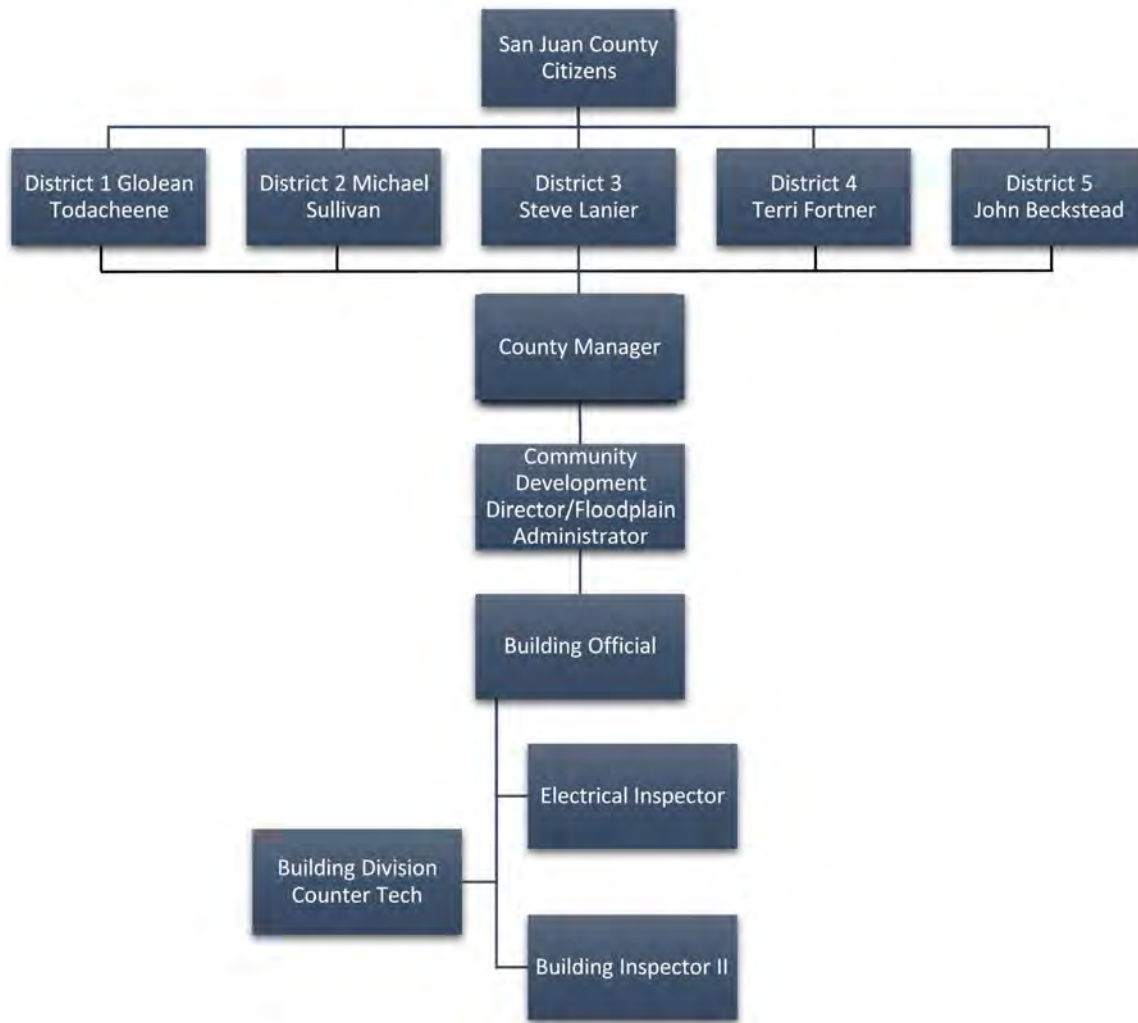
- Continue to work with the Navajo Nation on addressing projects and improve education to the public on the importance of addressing
- Due to an increase in activity, there is a need for an additional Rural Addressing Technician
- Continue the revision of County Subdivision Regulations to comply with State of New Mexico Statutes
- Implement the LAMA software module for business registrations and improve the business registration program to benefit local businesses and encourage economic development
- Increase the ability of Code Compliance and San Juan County Clean Up Program to make San Juan County a more attractive place to live and work
- Maintain National Flood Insurance Discounts for those living in the Special Flood Hazard Areas of San Juan County through the Community Rating System
- Continue to provide residents assistance/guidance with Flood Awareness, Flood related regulation, and other National Flood Insurance Program activities
- Continue to be a bridge between San Juan County departments and other community agencies related to development

COMMUNITY DEVELOPMENT (CONTINUED)

Performance Measures/Objectives

Performance Measures	FY2020 Actual	FY2021 Estimate	FY2022 Budget
Update Subdivision Regulations	95%	98%	100%
Implement LAMA Software module	N/A	80%	100%
Navajo Nation Project Assistance	N/A	N/A	N/A

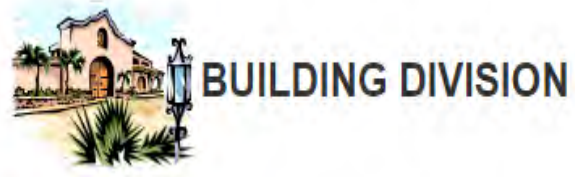
BUILDING INSPECTION



BUILDING INSPECTION (CONTINUED)

Department Description

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



Department Summary

	FY2020 Actual	FY2021 Adjusted Budget	FY2021 Actual	FY2022 Requested Budget	FY2022 Budget Change From FY2021 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 223,983	230,914	232,169	244,413	12,244	5.27%
Benefits	71,564	77,281	76,026	77,380	1,354	1.78%
Other Operating	12,302	37,425	13,488	47,900	34,412	255.13%
Total Expenditures	\$ 307,849	345,620	321,683	369,693	48,010	14.92%
Number of Employees	4	4	4	4		

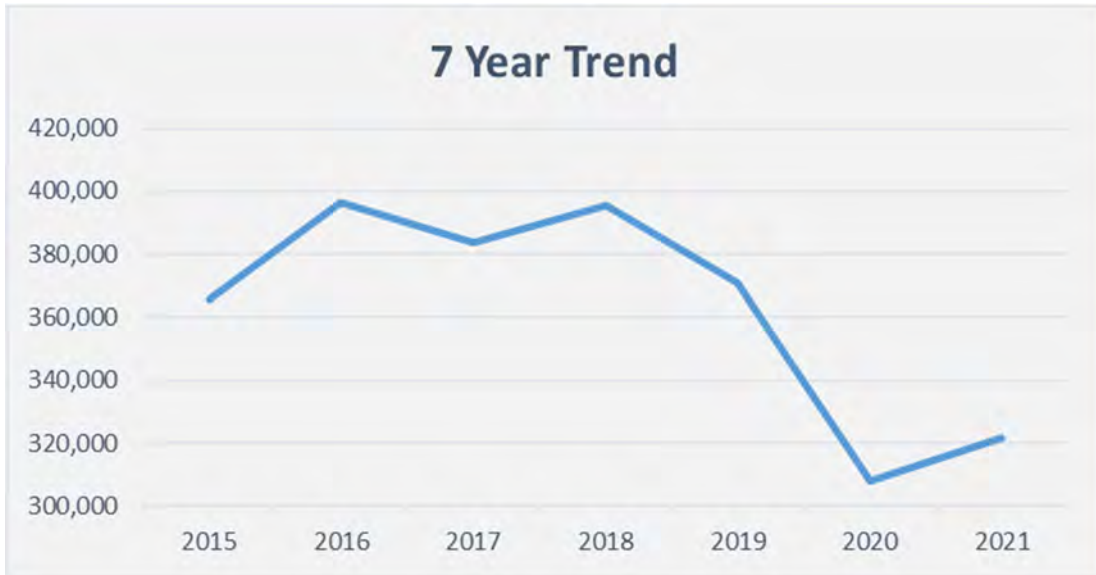
Goals/Concerns

- Implement the LAMA software permitting and inspection module. Implementation has been put on hold until 2021.
- The increase in activity has led to a need for an additional inspector, freeing up the Building Official to provide coverage, assist the Building Inspector in plan review, and provide consultation access to citizens and contractors.

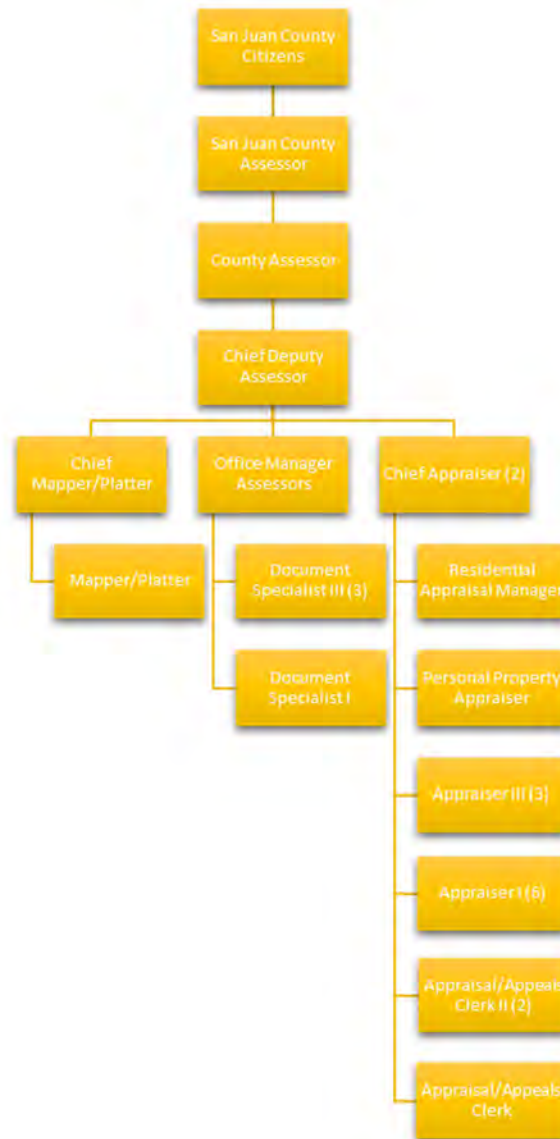
Performance Measures/Objectives

Performance Measures	FY2020 Actual	FY2021 Estimate	FY2022 Budget
Perform inspections on previously issued building permits the same day or next business day	100%	100%	100%
Implement LAMA Software module	N/A	80%	100%
Cross train inspectors for better coverage	N/A	N/A	100%

BUILDING INSPECTION (CONTINUED)



COUNTY ASSESSOR



Department Description

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

COUNTY ASSESSOR (CONTINUED)

Department Summary

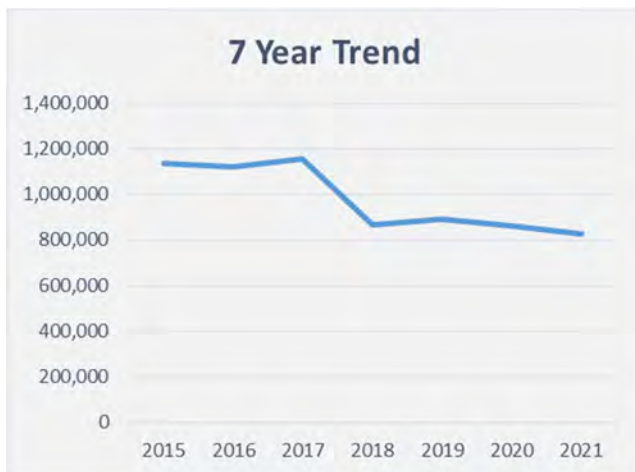
	FY2020 Actual	FY2021 Adjusted Budget	FY2021 Actual	FY2022 Requested Budget	FY2022 Change From FY2021 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 592,364	614,233	574,021	800,305	226,284	39.42%
Benefits	229,938	275,858	223,729	312,528	88,799	39.69%
Professional Services	-	24,000	-	24,000	24,000	100.00%
Other Operating	40,567	42,248	30,220	42,248	12,028	39.80%
Total Expenditures	\$ 862,869	956,339	827,970	1,179,081	351,111	42.41%
Number of Employees		26	25	25	25	

Goals/Concern

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

Performance Measures/Objectives

Performance Measures	FY2020 Actual	FY2021 Estimate	FY2022 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.

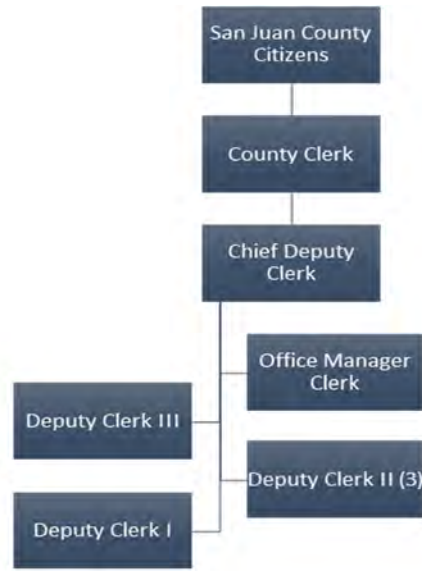
Fund Summary

	FY2020 Actual	FY2021 Adjusted Budget	FY2021 Actual	FY2022 Requested Budget	FY2022 Budget Change From FY2021 Actual	
					\$	%
<u>Revenues:</u>						
1% Appraisal Fee	\$ 800,950	795,000	824,775	800,000	(24,775)	(3.00%)
Miscellaneous	12,452	5,000	5,020	5,000	(20)	(0.40%)
Total Revenues	\$ 813,402	800,000	829,795	805,000	(24,795)	(2.99%)
<u>Expenditures by Category:</u>						
Wages	\$ 624,976	646,201	617,983	518,941	(99,042)	(16.03%)
Benefits	239,698	209,886	228,288	203,104	(25,184)	(11.03%)
Professional Services	1,533	2,003	2,024	2,003	(21)	(1.04%)
Other Operating	124,989	128,249	121,747	137,529	15,782	12.96%
Total Expenditures	\$ 991,196	986,339	970,042	861,577	(108,465)	(11.18%)

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



COUNTY CLERK



Department Description

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

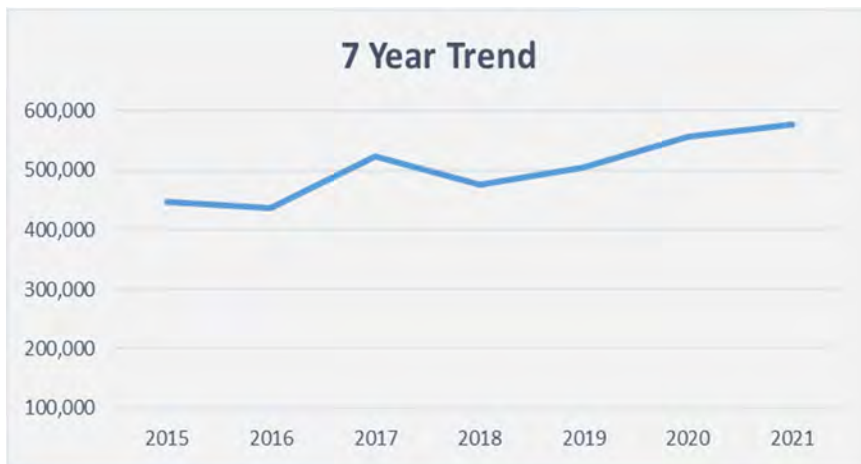
Department Summary

	FY2020 Actual	FY2021 Adjusted Budget	FY2021 Actual	FY2022 Requested Budget	FY2022 Budget Change From FY2021 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 381,836	410,573	399,198	451,495	52,297	13.10%
Benefits	140,594	153,471	142,735	153,203	10,468	7.33%
Professional Services	213	600	552	600	48	8.70%
Other Operating	33,223	34,873	33,680	34,950	1,270	3.77%
Total Expenditures	\$ 555,866	599,517	576,165	640,248	64,083	11.12%
Number of Employees	8	8	8	8		

COUNTY CLERK (CONTINUED)

Goals/Concerns

- Provide excellent customer service
- Meet all required statutory deadlines
- Record documents making them public record, accurately index records to the grantor/grantee index, return original documents in a timely manner
- Records preservation project, index digitized records to create a grantor/grantee index back to 1887
- Keep an accurate voter file, process voter registrations in a timely manner, conduct successful elections



San Juan County Clerk
Tanya Shelby

Performance Measures/Objectives

Performance Measures	FY2020 Actual	FY2021 Estimate	FY2022 Budget
Meet all required statutory deadlines for elections	100%	100%	100%
Meet all required statutory deadlines for recordings	100%	100%	100%
Records preservation project			



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

	FY2020 Actual	FY2021 Adjusted Budget	FY2021 Actual	FY2022 Requested Budget	FY2022 Budget Change From FY2021 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 174,725	179,240	164,915	229,178	64,263	38.97%
Benefits	46,934	49,647	47,619	71,725	24,106	50.62%
Other Operating	238,744	259,635	211,910	424,094	212,184	100.13%
Total Expenditures	\$ 460,403	488,522	424,444	724,997	300,553	70.81%

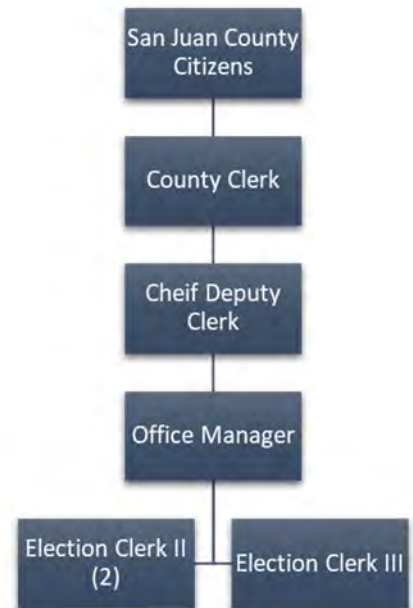
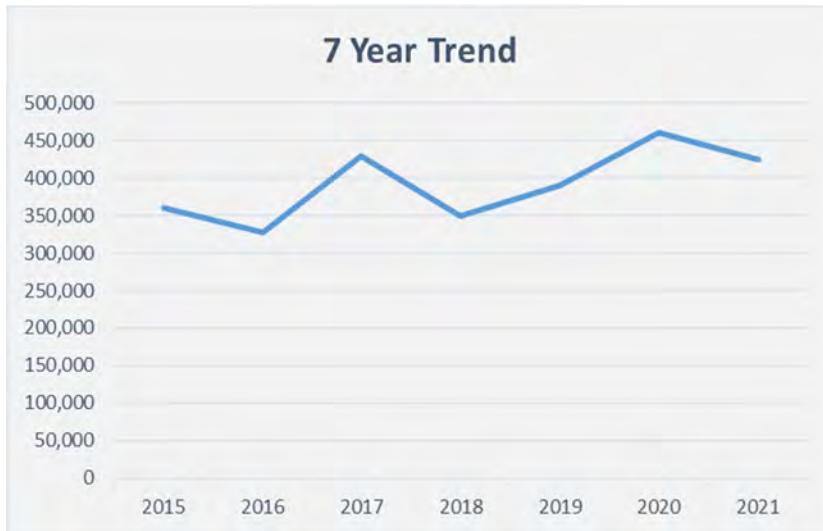
Number of Employees	3	3	3	3
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Goals/Concerns

- Conduct fair, honest, transparent elections
- Upgrade polling places on the Reservation to be ADA compliant
- Increase number of Early Voting locations in Farmington from 1 to 2

Performance Measures/Objectives

Performance Measures	FY2020 Actual	FY2021 Estimate	FY2022 Budget
Conduct fair, honest, transparent elections	100%	100%	100%
Upgrade polling places on the reservation to be ADA compliant			
Increase number of EV locations in Farmington from 1 to 2			



CLERK'S EQUIPMENT RECORDING FEE

Fund Description

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

Fund Summary

	FY2020 Actual	FY2021 Adjusted Budget	FY2021 Actual	FY2022 Requested Budget	FY2022 Budget Change From FY2021 Actual	
					\$	%
Revenues:						
Equipment Recording Fees	\$ 95,032	90,000	105,735	90,000	(15,735)	(14.88%)
Miscellaneous	8,667	4,500	7,484	4,500	(2,984)	(39.87%)
Total Revenues	\$ 103,699	94,500	113,219	94,500	(18,719)	(16.53%)
Expenditures by Category:						
Other Operating	\$ 77,527	117,053	44,153	119,190	75,037	169.95%
Total Expenditures	\$ 77,527	117,053	44,153	119,190	75,037	169.95%



COUNTY COMMISSION



Department Description

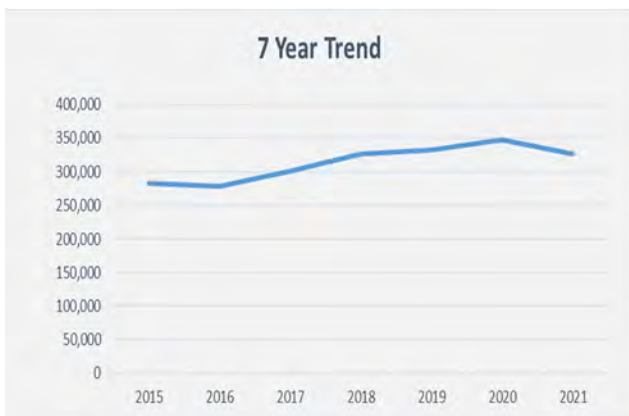
The County Commission has both legislative and administrative powers and responsibilities as specified by law. The duties of the Commission consist of all matters that affect the well-being of the County and residents not already served by other governmental bodies such as municipalities and include 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

	FY2020 Actual	FY2021 Adjusted Budget	FY2021 Actual	FY2022 Requested Budget	FY2022 Budget Change From FY2021 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 180,227	187,880	180,358	195,530	15,172	8.41%
Benefits	78,694	85,871	78,076	84,240	6,164	7.89%
Other Operating	88,176	80,000	68,793	80,000	11,207	16.29%
Total Expenditures	\$ 347,097	353,751	327,227	359,770	32,543	9.95%
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, 2021
Left to right: G. Todacheene, M. Sullivan, S. Lanier, T. Fortner, J. Becksted

GENERAL FUND SUMMARY

Fund Description

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

Fund Summary

	FY2020 Actual	FY2021 Adjusted Budget	FY2021 Actual	FY2022 Requested Budget	FY2022 Budget Change From FY2021 Actual	
					\$	%

Revenues:

Taxes – Local Effort	\$	37,730,236	45,304,758	50,868,482	49,598,766	(1,269,716)	(2.50%)
Taxes – State Shared		4,126,307	3,647,183	4,096,875	3,517,846	(579,029)	(14.13%)
Licenses & Permits		238,505	194,500	303,326	194,500	(108,826)	(35.88%)
Other Charges for Svc		1,457,790	1,593,550	1,028,320	1,532,407	504,087	49.02%
Miscellaneous Revenue		352,769	318,483	353,877	245,000	(108,877)	(30.77%)
Intergovernmental		2,737,864	2,621,700	2,654,284	3,189,000	534,716	20.15%
Total Revenue	\$	46,643,472	53,680,174	59,305,164	58,277,519	(1,027,645)	(1.73%)

Transfers:

Transfers In	\$	1,910,831	1,598,575	1,587,222	607,156	(980,066)	(61.75%)
Transfers Out		(20,457,284)	(36,460,157)	(31,887,426)	(38,084,002)	(6,196,547)	19.43%
Total Transfers	\$	(18,546,453)	(34,861,582)	(30,300,204)	(37,476,846)	(7,176,316)	23.69%

Expenditures

Administration	\$	2,186,586	2,154,137	1,912,744	2,183,322	270,728	14.15%
General Government		3,589,926	4,739,581	4,078,874	4,723,121	644,247	15.79%
Assessor's		862,869	956,339	827,970	1,179,081	351,111	42.41%
County Clerk		1,074,773	1,147,713	1,051,160	1,424,895	373,735	35.55%
County Treasurer		641,743	690,727	641,079	687,815	46,736	7.29%
Finance Department		1,156,097	1,215,114	1,022,395	1,030,223	7,828	0.77%
Central Purchasing		393,173	418,634	409,842	457,652	47,810	11.67%
Human Resources		573,445	569,228	551,100	605,522	54,422	9.88%
Information Technology		1,166,861	1,373,240	1,321,585	1,333,360	11,775	0.89%
Sheriff Department		11,494,167	9,111,234	8,725,400	13,384,912	4,659,512	53.40%
Community Development		402,854	443,034	399,601	458,513	58,912	14.74%
Building Inspection		307,849	345,620	321,683	369,693	48,010	14.92%
Parks & Facilities		3,634,313	3,780,711	3,483,829	3,874,509	390,680	11.21%
Total Expenditures	\$	27,484,656	26,945,312	24,747,262	31,712,618	6,965,506	28.15%





COMMUNICATIONS / EMS GRT

Fund Description

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

Fund Summary

	FY2020 Actual	FY2021 Adjusted Budget	FY2021 Actual	FY2022 Requested Budget	FY2022 Budget Change From FY2021 Actual	
					\$	%
<u>Revenues:</u>						
GRT-Communications/EMS	\$ 5,855,420	4,946,563	5,500,673	5,570,335	69,662	1.27%
Miscellaneous	122,343	70,000	76,037	70,000	(6,037)	(7.94%)
Total Revenue	\$ 5,977,763	5,016,563	5,576,710	5,640,335	63,625	1.14%
<u>Transfers:</u>						
Transfer to Comm Auth Cap.	\$ -	-	-	-	-	0.00%
Transfer to Ambulance Fund	(3,050,234)	(4,019,230)	(2,892,192)	(2,932,151)	(39,959)	1.38%
Transfer to Communications	(4,134,708)	(4,647,838)	(3,639,339)	(4,809,846)	(1,170,507)	32.16%
Total Transfers	\$ (7,184,942)	(8,667,068)	(6,531,531)	(7,741,997)	(1,210,466)	18.53%
<u>Expenditures by Category:</u>						
Other Operating	\$ 167,610	151,950	151,949	160,855	8,906	5.86%
Total Expenditures	\$ 167,610	151,950	151,949	160,855	8,906	5.86%



FARM AND RANGE

Fund Description

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

Fund Summary

	FY2020 Actual	FY2021 Adjusted Budget	FY2021 Actual	FY2022 Requested Budget	FY2022 Budget Change From FY2021 Actual	
					\$	%
Revenues:						
Miscellaneous	\$ 3,005	-	2,975	-	(2,975)	(100.00%)
Intergovernmental	280,816	15,000	5,107	15,000	9,893	193.71%
Total Revenue	\$ 283,821	15,000	8,082	15,000	6,918	85.60%
Expenditures by Category:						
Other Operating	\$ 139,747	213,900	35,209	186,773	151,564	430.47%
Total Expenditures	\$ 139,747	213,900	35,209	186,773	151,564	430.47%

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





HEALTH & SOCIAL SERVICES

Department Description

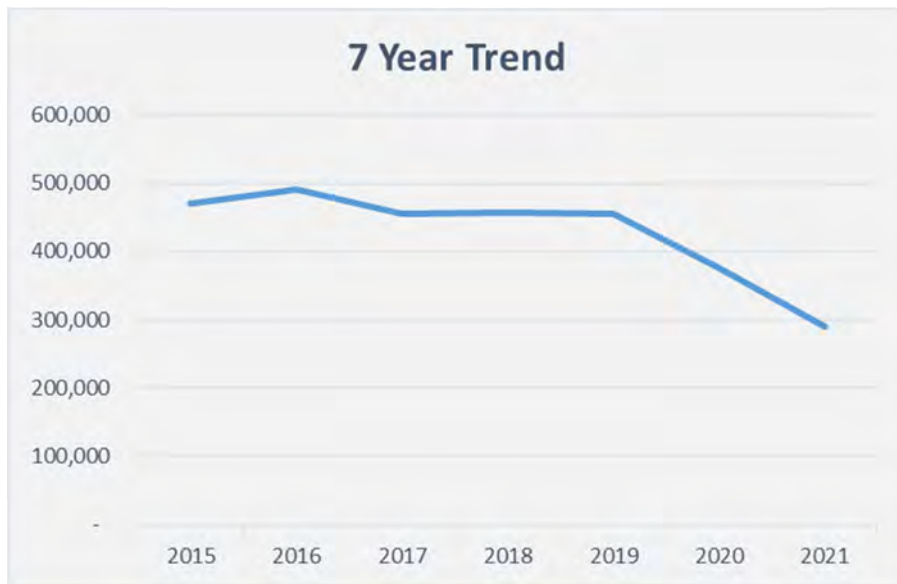
Health & Social Services provides for appropriations approved for various agencies not governed by San Juan County Government. Examples of agencies funded through agreements are: Libraries, Boys & Girls Clubs, Senior Citizen Centers, etc.

Department Summary

	FY2020 Actual	FY2021 Adjusted Budget	FY2021 Actual	FY2022 Requested Budget	FY2022 Budget Change From FY2021 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Other Operating	\$ 375,907	329,816	288,892	167,105	(121,787)	(42.16%)
Total Expenditures	\$ 375,907	329,816	288,892	167,105	(121,787)	(42.16%)

Goals/Concerns

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



INTERGOVERNMENTAL GRANTS

Fund Description

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

Fund Summary

	FY2020 Actual	FY2021 Adjusted Budget	FY2021 Actual	FY2022 Requested Budget	FY2022 Budget Change From FY2021 Actual	
					\$	%
Revenues:						
Intergovernmental	\$ 7,386,981	23,088,864	9,986,159	15,918,307	5,932,148	59.40%
Total Revenue	\$ 7,386,981	23,088,864	9,986,159	15,918,307	5,932,148	59.40%
Transfers:						
Transfer from Gen Fund	\$ 312,548	340,465	109,093	216,658	107,565	98.60%
Transfer from Road Fund	34,464	-	-	-	-	-
Transfer from Capl Repl Fund	-	51,920	51,920	-	-	-
Transfer from State Fire Fund	197,329	68,980	68,980	-	(68,980)	(100.00%)
Transfer from Juvenile	29,051	-	-	-	-	-
Transfer from Capl Repl	-	31,058	31,058	-	(31,058)	(100.00%)
Reserv						
Transfer to General Fund	(122,976)	(50,276)	(38,923)	(10,786)	28,137	72.29%
Transfer to Capl Repl Resvr	(250,765)	-	-	-	-	-
Total Transfers	\$ 199,651	442,147	222,128	205,872	(16,256)	(7.32%)
Expenditures by Category:						
Other Operating	\$ 7,376,979	26,514,421	10,291,776	30,649,102	20,357,326	197.80%
Capital	-	-	-	-	-	-
Total Expenditures	\$ 7,376,979	26,514,421	10,291,776	30,649,102	20,357,326	197.80%



WATER RESERVE

Fund Description

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

Fund Summary

	FY2020 Actual	FY2021 Adjusted Budget	FY2021 Actual	FY2022 Requested Budget	FY2022 Budget Change From FY2021 Actual	
					\$	%
Revenues:						
Property Taxes	\$ 1,565,256	1,549,868	1,612,768	1,548,744	(64,024)	(3.97%)
Oil & Gas Taxes	207,336	177,289	211,126	177,201	(33,925)	(16.07%)
Miscellaneous	130,871	70,000	110,616	70,000	(40,616)	(36.72%)
Total Revenues	\$ 1,903,463	1,797,157	1,934,510	1,795,945	(138,565)	(7.16%)
Transfers:						
Transfer to General Fund	\$ (5,000)	(5,000)	(5,000)	(5,000)	-	-
Tx to Capital Replacement	(177,000)	-	-	-	-	-
Tx to SJ Water Commission	(1,695,088)	(1,936,247)	(1,220,626)	(1,889,723)	(669,097)	(54.82%)
Total Transfers	\$ (1,877,088)	(1,941,247)	(1,225,626)	(1,894,723)	(669,097)	(54.59%)



COUNTY PROBATE JUDGE



Department Description

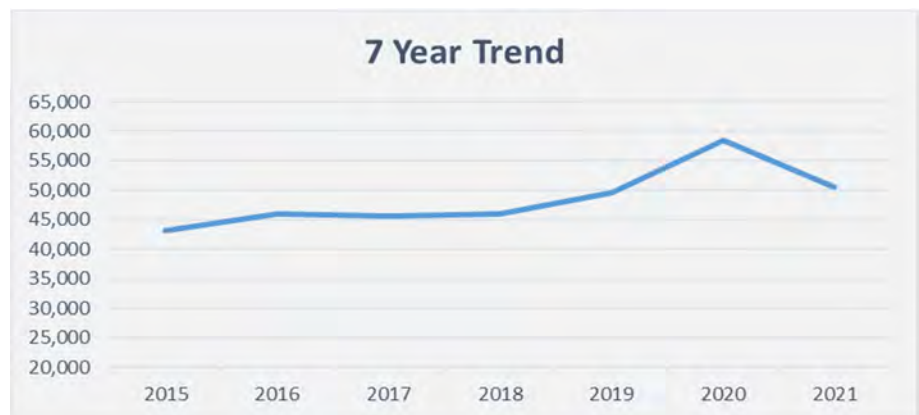
One Probate Judge is elected in each county and the Commission must provide office space and other needed items. Probate courts have responsibility over probate of wills and testaments, appointment and removal of administrators of executorship and similar matters.

Department Summary

	FY2020 Actual	FY2021 Adjusted Budget	FY2021 Actual	FY2022 Requested Budget	FY2022 Budget Change From FY2021 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 38,114	38,114	35,182	38,114	2,932	8.33%
Benefits	19,084	19,172	14,466	19,936	5,470	37.81%
Other Operating	1,308	2,388	903	1,600	697	77.19%
Total Expenditures	\$ 58,506	59,674	50,551	59,650	9,099	18.00%
 Number of Employees		1	1	1	1	

Goals/Concern

- Cross-train employees concerning Probate



Performance Measures/Objectives

Performance Measures	FY2020 Actual	FY2021 Estimate	FY2022 Budget
Cross-train employees concerning Probate	100%	100%	100%

COUNTY SHERIFF



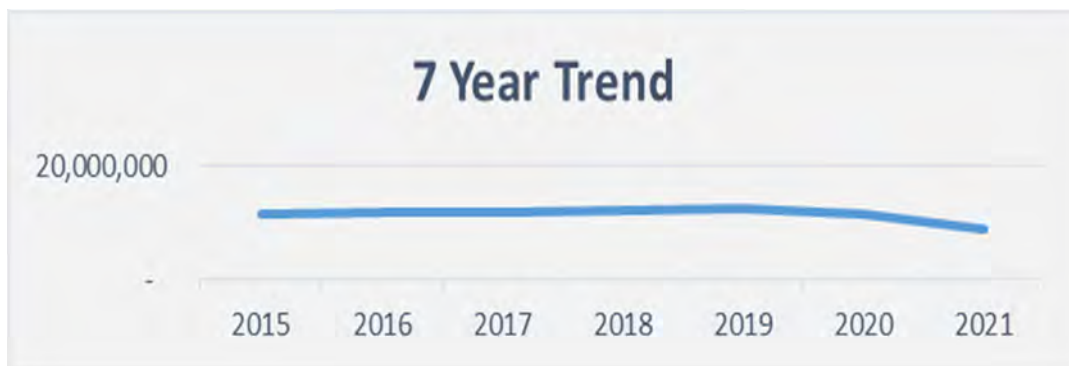
COUNTY SHERIFF (CONTINUED)

Department Description

The Sheriff’s Office is responsible for providing a full spectrum of public safety services including law enforcement, civil process, prisoner extradition, and animal control. The Department consists of 103 certified and commissioned law enforcement personnel, 2 civilian Animal Control Officers, 2 mechanics, and 25 civilian employees. These employees are assigned to one of four divisions; (1) Administration includes the Sheriff (an elected official) and his command staff, Records and Property, Training, Evidence, 1 staff member is assigned to the local police academy, National Criminal Information Center (NCIC) coordinator, computer technicians, public information manager, fleet and equipment technicians and mechanics and other civilians; (2) Court services provide all court related services such as civil processing, court security and prisoner transport and extradition; (3) Patrol provides 24 hour uniformed law enforcement response to calls-for-service; (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

	FY2020 Actual	FY2021 Adjusted Budget	FY2021 Actual	FY2022 Requested Budget	FY2022 Budget Change From FY2021 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 7,384,632	4,679,220	4,599,511	8,342,382	3,742,871	81.38%
Benefits	3,061,438	3,247,519	3,128,107	3,517,617	389,510	12.45%
Professional Services	15,492	36,100	22,198	12,100	(10,098)	(45.49%)
Other Operating	1,032,605	1,148,395	975,584	1,512,813	537,229	55.07%
Total Expenditures	\$ 11,494,167	9,111,234	8,725,400	13,384,912	4,659,512	53.39%
Number of Employees	131	134	134	134		



COUNTY SHERIFF (CONTINUED)

Goals/Concerns

- Maintain adequate staffing levels through successful recruiting efforts and employee retention
- Continually monitor and maintain Sheriff's Office policies and procedures in accordance with established best practices.
- Continue to improve public relations through Sheriff's Office volunteer programs and community outreach
- Continue to reduce crime in SJC through proactive strategies

Performance Measures/Objectives

Performance Measures	FY2020 Actual	FY2021 Estimate	FY2022 Budget
Maintain a turnover rate of no more than 6%	80%	80%	100%
Verify that the number of sex offenders reported are accurately recorded in our department database	100%	100%	100%
Update crime analysis technology	100%	100%	100%
Increase the number of community events attended and Reserve volunteers trained	90%	90%	100%



San Juan County Sheriff
Shane Ferrari



Sheriff's Office, Photo by W. Dean Howard Photography

LAW ENFORCEMENT PROTECTION

Fund Description

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

Fund Summary

		FY2020 Actual	FY2021 Adjusted Budget	FY2021 Actual	FY2022 Requested Budget	FY2022 Budget Change From FY2021 Actual	
						\$	%
<u>Revenues:</u>							
Intergovernmental	\$	90,000	87,600	87,600	86,400	(1,200)	(1.37%)
Total Revenue	\$	90,000	87,600	87,600	86,400	(1,200)	(1.37%)
<u>Expenditures by Category:</u>							
Other Operating	\$	55,630	88,601	87,734	87,267	(467)	(0.53%)
Capital		33,369	-	-	-	-	-
Total Expenditures	\$	88,999	88,601	87,734	87,267	(467)	(0.53%)

Goals/Concerns

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

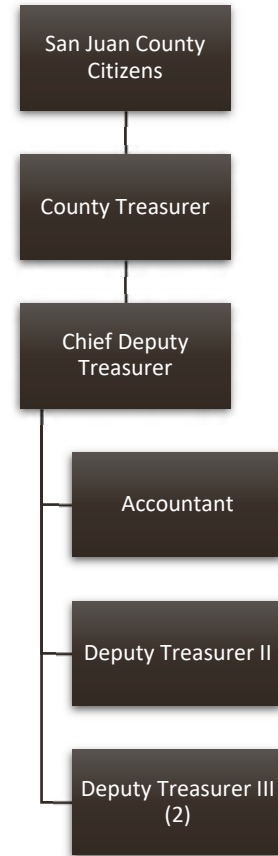




COUNTY TREASURER

Department Description

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



Department Summary

	FY2020 Actual	FY2021 Adjusted Budget	FY2021 Actual	FY2022 Requested Budget	FY2022 Budget Change From FY2021 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 327,875	334,087	324,882	341,437	16,555	5.10%
Benefits	149,300	151,734	144,090	158,201	14,111	9.79%
Professional Services	28,648	10,000	4,392	6,736	2,344	53.37%
Other Operating	135,920	194,906	167,715	181,441	13,726	8.18%
Total Expenditures	\$ 641,743	690,727	641,079	687,815	46,736	7.29%
Number of Employees	6	6	6	6		

COUNTY TREASURER (CONTINUED)

Goals/Concerns

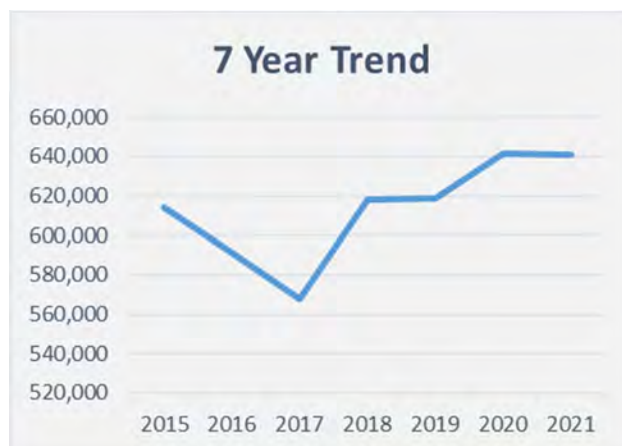
- To faithfully execute the duties of the County Treasurer’s Office in compliance with all the State statutes, rules and regulations
- To provide the taxpayers of San Juan County with prompt, professional and courteous service and answer any questions relating to their property taxes
- To safely deposit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

Performance Measures/Objectives

Performance Measures	FY2020 Actual	FY2021 Estimate	FY2022 Budget
Improve Collection Rate	96.55%	96.60%	97.00%
Improve Investment Rate of Return	1.80%	2.23%	2.25%
Cash Activity Rate (Measures over/short transactions)	99.96%	99.3%	99.96%



San Juan County Treasurer
Carol Taulbee



CRIMINAL JUSTICE TRAINING AUTHORITY

Department Description

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



Department Summary

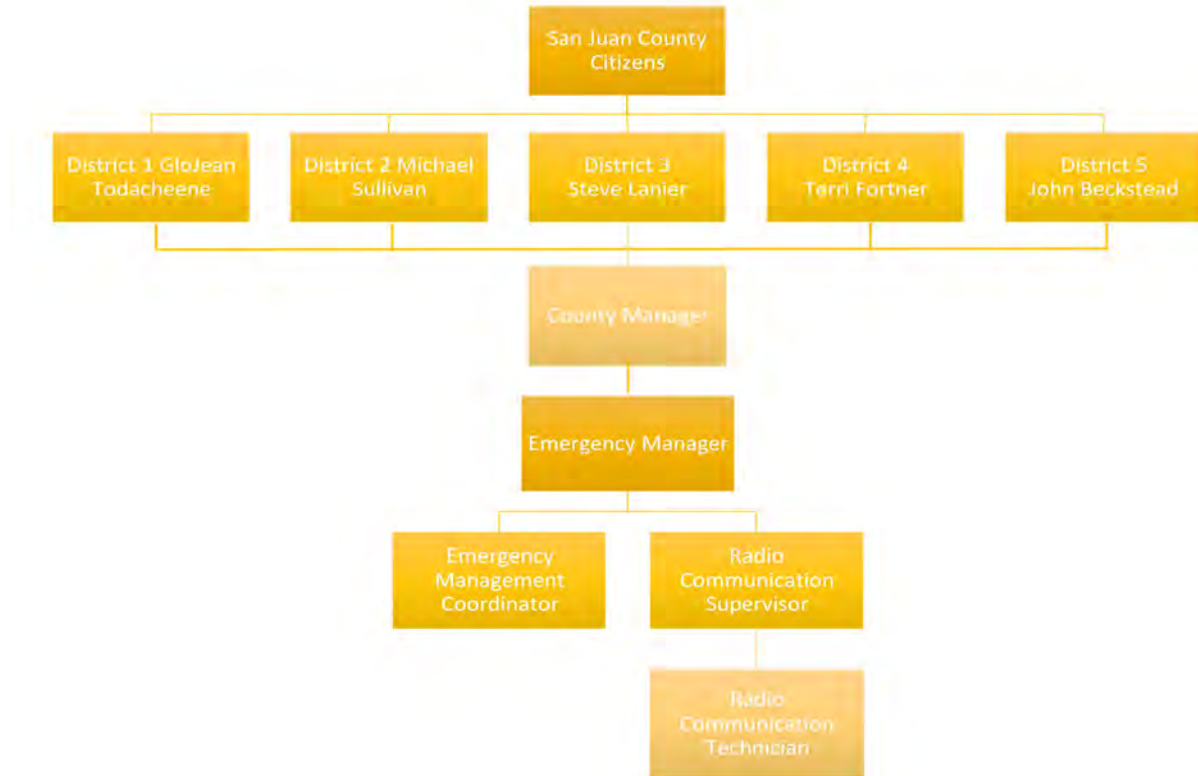
	FY2020 Actual	FY2021 Adjusted Budget	FY2021 Actual	FY2022 Requested Budget	FY2022 Budget Change From FY2021 Actual	
					\$	%
Revenues:						
Permits/Fees	\$ 120,332	106,430	126,093	88,930	(37,163)	(29.47%)
Miscellaneous	707	-	2,334	-	(2,334)	(100.00%)
Intergovernmental	154,000	154,000	88,000	185,000	97,000	110.23%
Total Revenue	\$ 275,039	260,430	216,427	273,930	57,503	26.57%
Expenditures by Category:						
Wages	\$ 113,604	106,637	105,385	111,889	6,504	6.17%
Benefits	21,268	21,509	21,255	22,668	1,413	6.65%
Professional Services	70,623	72,500	66,506	56,000	(10,506)	(15.80%)
Other Operating	36,311	56,182	30,355	88,969	58,614	193.09%
Capital	1,700	4,067	1,572	-	(1,572)	(100.00%)
Total Expenditures	\$ 243,506	260,895	225,073	279,526	54,453	24.19%
Number of Employees	2	2	2	2		

Goals/Concerns

- Bring housing/dorms on the facility
- Make repairs to the track and firing range
- Continue to update and write new curriculum
- Bring in more advance trainings this fiscal year.



EMERGENCY MANAGEMENT



Department Description

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



EMERGENCY MANAGEMENT (CONTINUED)

Department Description (Continued)

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

Department Summary

	FY2020 Actual	FY2021 Adjusted Budget	FY2021 Actual	FY2022 Requested Budget	FY2022 Budget Change From FY2021 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 248,194	245,770	215,871	207,827	(8,044)	(3.73%)
Benefits	106,104	106,683	96,306	89,491	(6,815)	(7.08%)
Professional Services	17,710	16,500	15,742	18,500	2,758	17.52%
Other Operating	17,368	30,094	23,293	33,845	10,552	45.30%
Total Expenditures	\$ 389,376	399,047	351,212	349,663	(1,549)	(0.44%)
Number of Employees		5	4	4		



EMERGENCY MANAGEMENT (CONTINUED)

Goals/Concerns

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

Performance Measures/Objectives

Performance Measures	FY2020 Actual	FY2021 Estimate	FY2022 Budget
Maintain the All Hazards Emergency Operations Plan	100%	100%	100%
Work with response agencies in the Unified Command System	100%	100%	100%
Work with local schools and other agencies on the use of and compliance with the National Incident Management System (NIMS) and Active Shooter	100%	100%	100%
Maintain Federal & State-Compliance data for San Juan County	100%	100%	100%
Maintain San Juan County’s status in the NFIP	100%	100%	100%
Maintain and improve San Juan County’s Community Rating System score	100%	100%	100%
Maintain and activate the Emergency Operations Center	100%	100%	100%
Maintain and activate the Tactical Operations Center	100%	100%	100%
Maintain and coordinate the Annual Homeland Security HSEEP Exercise/Training Program	100%	100%	100%
Maintain compliance with Federal Emergency Management Performance Grant (EMPG) requirements for Salaries	100%	100%	100%
Maintain compliance with State Homeland Security Grant Program (SHSGP) requirements for equipment	100%	100%	100%
Maintain the San Juan County All Hazards Mitigation Plan	100%	100%	100%
Maintain and make improvements to the Safe School planning for school emergencies	100%	100%	100%

FINANCE



Department Description

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

FINANCE (CONTINUED)

Department Summary

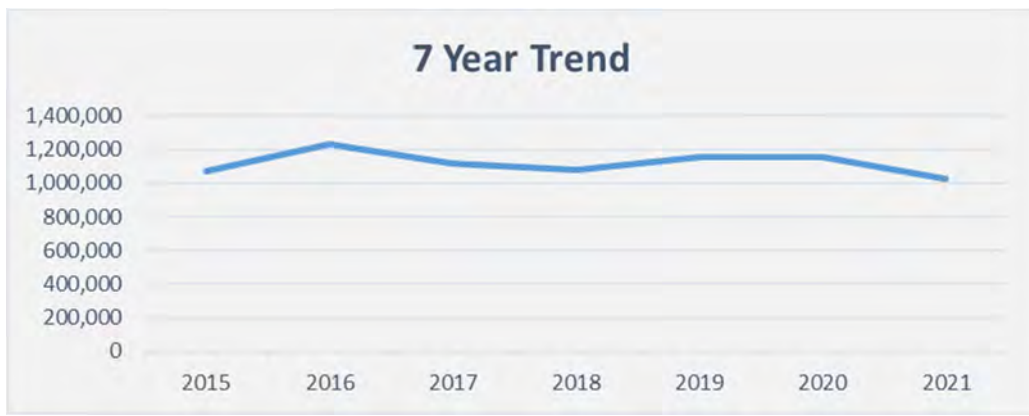
	FY2020 Actual	FY2021 Adjusted Budget	FY2021 Actual	FY2022 Requested Budget	FY2022 Budget Change From FY2021 Actual	
					\$	%
<u>Expenditure by Category:</u>						
Wages	\$ 802,343	817,387	700,969	674,791	(26,178)	(3.73%)
Benefits	258,433	282,864	234,744	233,837	(907)	(0.39%)
Professional Services	47,705	76,386	52,432	77,146	24,714	47.14%
Other Operating	47,617	38,477	34,250	44,449	10,199	29.78%
Total Expenditures	\$ 1,156,098	1,215,114	1,022,395	1,030,223	7,828	0.77%

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	FY2020 Actual	FY2021 Estimate	FY2022 Budget
Receive GFOA’s Certificate of Achievement for Excellence in Financial Reporting	100%	100%	100%
Receive GFOA’s Distinguished Budget Presentation Award	100%	100%	100%
Obtain Unmodified or “Clean” Audit Option	100%	100%	100%



EMERGENCY MEDICAL SERVICES

Fund Description

The New Mexico State Legislature initiated the State Emergency Medical Service Fund Act (EMS Fund Act) in the mid to late 70's as an appropriation out of the general fund. In the mid 80's the legislature agreed to dedicate one dollar out of each motor vehicle registration and re-registration to this fund. Over recent years the amount available statewide has increased but the distribution to most providers has dropped. This is due to the increased number of eligible services that apply for annual funding. In August of every year San Juan County receives a warrant awarding funds to both ambulance services (SJRMC and Shiprock), Air Care and each of our 10 fire districts. The FY21 actual award was \$84,490. There are strict limitations on how the money may be used.

Fund Summary

	FY2020 Actual	FY2021 Adjusted Budget	FY2021 Actual	FY2022 Requested Budget	FY2022 Budget Change From FY2021 Actual	
					\$	%
Revenues:						
EMS Grant	\$ 89,453	74,180	84,490	107,893	23,403	27.70%
Total Revenue	\$ 89,453	74,180	84,490	107,893	23,403	27.70%
Expenditures by Category:						
Professional Services	\$ 50,507	54,180	53,401	56,551	3,150	5.90%
Other Operating	72,608	6,325	8,975	19,394	10,419	116.09%
Capital	2,917	40,183	-	80,571	80,571	100.00%
Total Expenditures	\$ 126,032	100,688	62,376	156,516	94,140	150.92%



FIRE EXCISE TAX



Fund 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 \$1,923,540 in FY21.

FIRE EXCISE TAX (CONTINUED)

Fund Summary

	FY2020 Actual	FY2021 Adjusted Budget	FY2021 Actual	FY2022 Requested Budget	FY2022 Budget Change From FY2021 Actual	
					\$	%
Revenues:						
GRT-Fire Excise Tax	\$ 2,200,366	1,805,006	1,923,540	2,047,897	124,357	6.47%
Charges for Services	159,378	117,750	291,995	77,750	(214,245)	(73.37%)
Intergovernmental	43,920	646,564	673,277	770,000	96,763	14.37%
Miscellaneous	29,544	35,000	65,754	35,000	(30,754)	(46.77%)
Total Revenue	\$ 2,433,208	2,604,320	2,954,566	2,930,647	(23,919)	(0.81%)
Transfers:						
Transfers from General Fund	\$ 1,269,477	1,279,038	1,279,038	1,306,783	27,745	2.17%
Transfers to General Fund	(345,489)	(315,002)	(315,002)	(302,169)	12,833	4.07%
Transfers to Debt Service	(485,794)	(484,044)	(484,044)	(481,794)	2,250	0.46%
Total Transfers	\$ 438,194	479,992	479,992	522,820	42,828	8.92%
Expenditures by Category:						
Wages	\$ 1,123,840	1,616,993	1,499,611	1,925,951	426,340	28.43%
Benefits	296,480	456,144	432,982	497,032	64,050	14.79%
Professional Services	361,807	418,371	447,157	422,000	(25,157)	(5.63%)
Other Operating	837,001	858,118	591,331	896,492	305,161	51.61%
Capital	17,549	461,996	373,427	524,451	151,994	40.43%
Total Expenditures	\$ 2,636,677	3,811,622	3,344,508	4,265,926	921,418	27.55%

Number of Employees

N/A 21 21 21

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

Goals/Concerns

- Recruit additional new volunteer firefighters
- Current trends nationwide show a large decline in volunteerism
- Continue to provide employee development for the fire department staff
- Continue to provide additional training that enables current volunteers to achieve Firefighter 1 & 2 status



Performance Measures/Objectives

Performance Measures	FY2020 Actual	FY2021 Estimate	FY2022 Budget
Maintain and improve ISO ratings	100%	100%	100%
Improve recruitment and retention of volunteers	203	>203	>230

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

STATE FIRE FUNDS

Fund Description

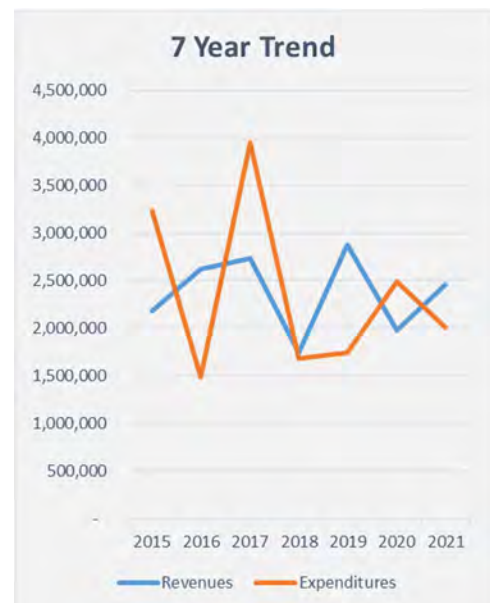
The State Fire Fund’s revenue is generated from a surcharge on insurance. A portion of the revenue is allotted to fire departments based on the Insurance Services Office rating and the number of stations as established by statute. We received \$2,066,917 for the FY2021 budget year. These funds are used for day to day operations of the fire districts and some capital needs. They can not be used for salaries. The County has fourteen districts operating out of twenty-three stations with 100 pieces of apparatus. Approximately 221 volunteer fire fighters provide fire suppression, rescue, first response medical care and hazardous material response to all areas of San Juan County. Technical rescue is provided such as swift water, dive, high angle, and search and rescue.

Fund Summary

	FY2020 Actual	FY2021 Adjusted Budget	FY2021 Actual	FY2022 Requested Budget	FY2022 Budget Change From FY2021 Actual	
					\$	%
<u>Revenues:</u>						
Miscellaneous	\$ 675	-	9,981	-	(9,981)	(100.00%)
Intergovernmental	1,981,549	2,370,403	2,445,512	2,359,546	(85,966)	(3.51%)
Total Revenue	\$ 1,982,224	2,370,403	2,455,493	2,359,546	(95,947)	(3.91%)
<u>Expenditures by Category:</u>						
Professional Services	\$ 2,540	4,850	3,529	7,000	3,474	98.5%
Other Operating	2,360,666	1,969,993	1,260,269	1,814,267	553,998	43.96%
Capital	128,883	1,903,182	748,082	538,279	(209,803)	(28.05%)
Total Expenditures	\$ 2,492,089	3,878,025	2,011,880	2,359,546	347,669	17.30%

Goals/Concerns

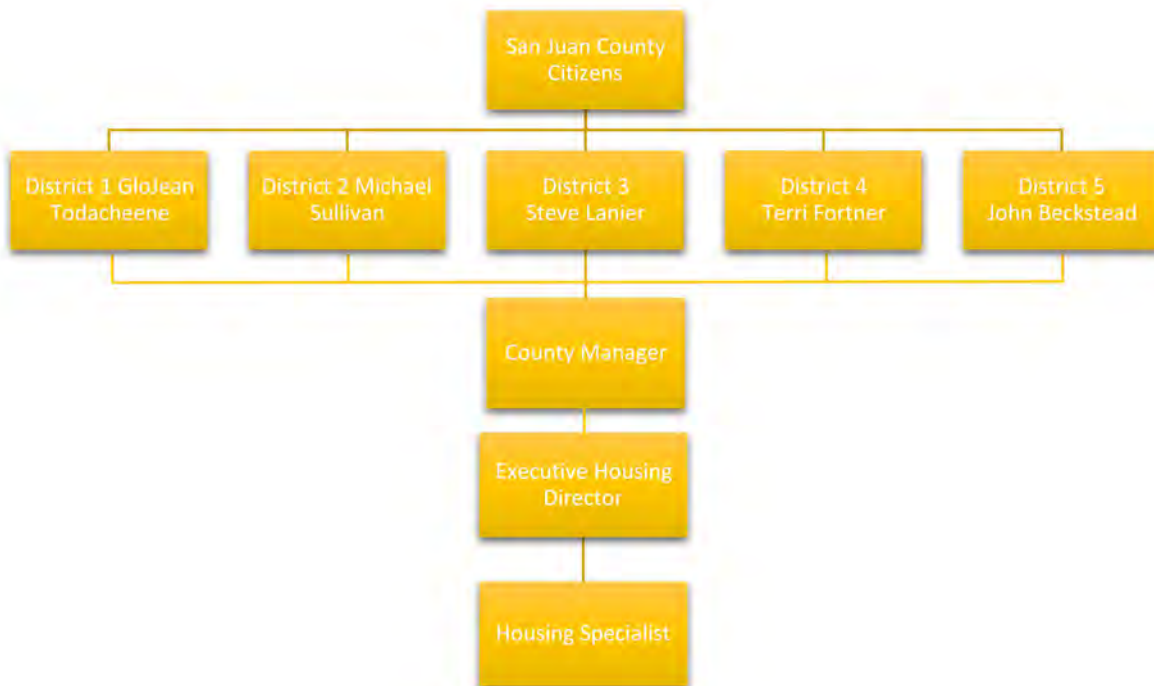
- Develop a phased plan that ensures fire personnel are responding to calls and arrive on scene within set times on high priority calls
- Recruit additional new volunteer firefighters
- Continue a nominal fee system and other incentives of proven value in supporting a volunteer fire system
- Create an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



STATE FIRE FUNDS (CONTINUED)

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

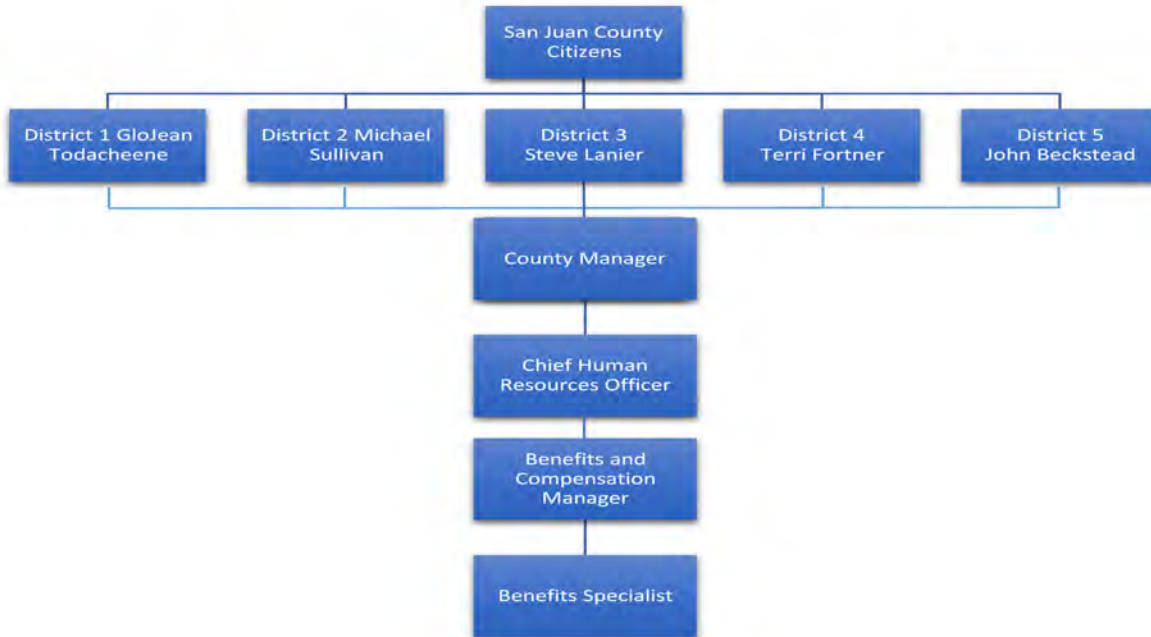
SAN JUAN COUNTY HOUSING AUTHORITY



Department Description

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

MAJOR MEDICAL



Fund Description

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



MAJOR MEDICAL (CONTINUED)

Fund Summary

	FY2020 Actual	FY2021 Adjusted Budget	FY2021 Actual	FY2022 Requested Budget	FY2022 Budget Change From FY2021 Actual	
					\$	%
Revenues:						
Health Plan	\$ 7,627,559	8,073,270	7,950,902	7,833,000	(117,902)	(1.48%)
Interest	47,126	20,000	13,538	20,000	6,462	47.73%
Miscellaneous	86	-	79	-	(79)	(100.00%)
Total Revenues	\$ 7,674,771	8,093,270	7,964,519	7,853,000	(111,519)	(1.40%)
Transfers:						
Transfer from General Fund	-	436,736	436,736	-	(436,736)	(100.00%)
Total Transfers	-	436,736	436,736	-	(436,736)	(100.00%)
Expenditures by Category:						
Wages	\$ 111,773	121,345	121,389	126,896	5,507	4.54%
Benefits	53,439	63,375	63,306	52,282	(11,024)	(17.41%)
Professional Services	264,759	289,294	269,572	289,580	20,008	7.42%
Other Operating	8,785,593	9,462,422	9,285,186	7,452,473	(1,832,713)	(19.74%)
Total Expenditures	\$ 9,215,564	9,936,436	9,739,453	7,921,231	(1,818,222)	(18.67%)
Number of Employees	2	2	2	2		

Goals/Concerns

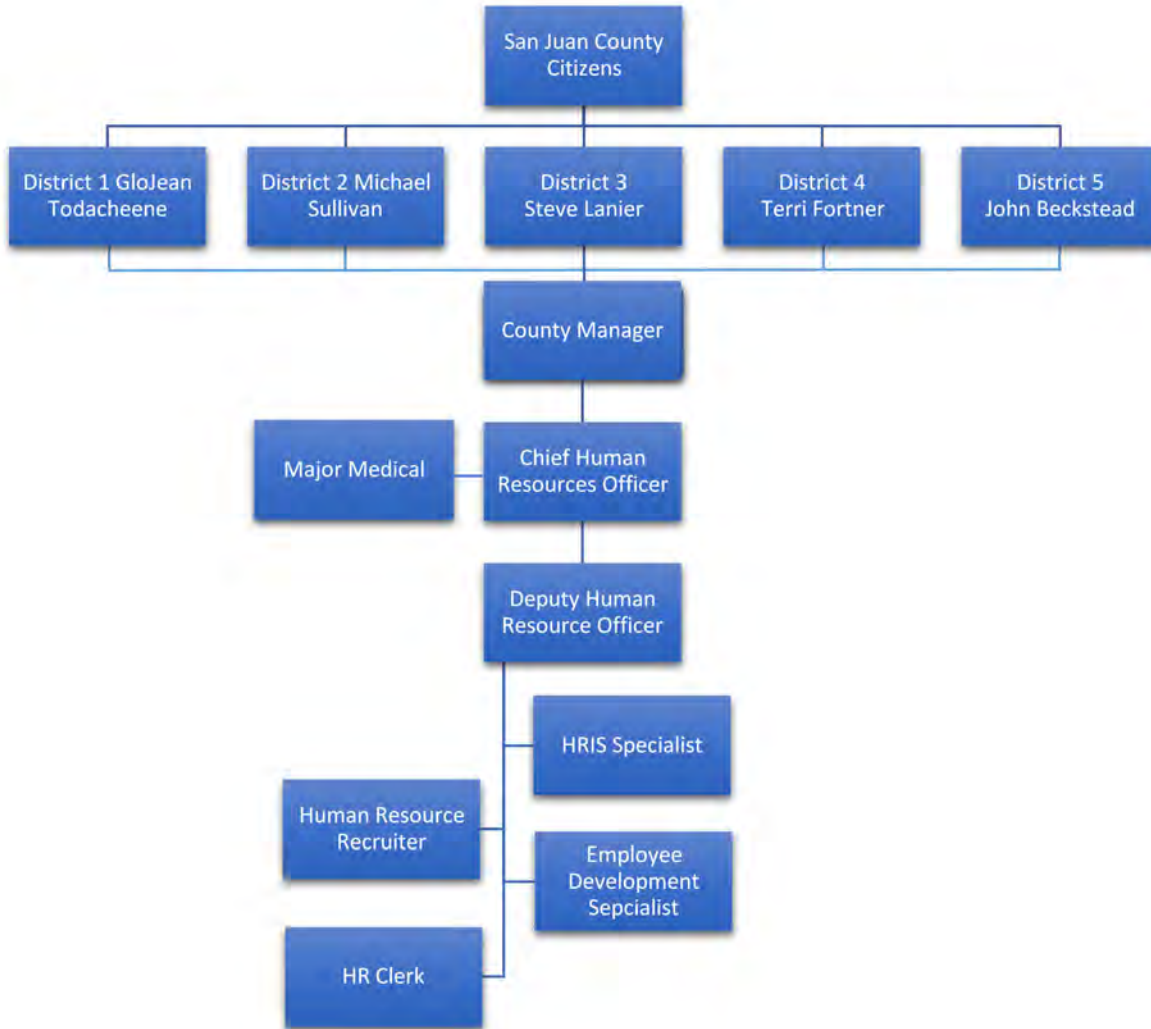
- Enhance and grow reporting capabilities
- Complete ACA reporting without SSN verification errors
- Continue to analyze & research best practices & benchmarking for Health Plans
- Streamline ACA reporting process
- Grow Benefits social media presence
- Get at least 30 vendors to attend wellness fair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



Performance Measures/Objectives

Performance Measures	FY2020 Actual	FY2021 Estimate	FY2022 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 Nov & Dec	100%	100%	100%
Provide benefit summary quarterly and benefit tracker monthly	75%	100%	100%
Highlight one supplemental benefit each month	12%	100%	100%

HUMAN RESOURCES



Department Description

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

HUMAN RESOURCES (CONTINUED)

Department Description (Continued)

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

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

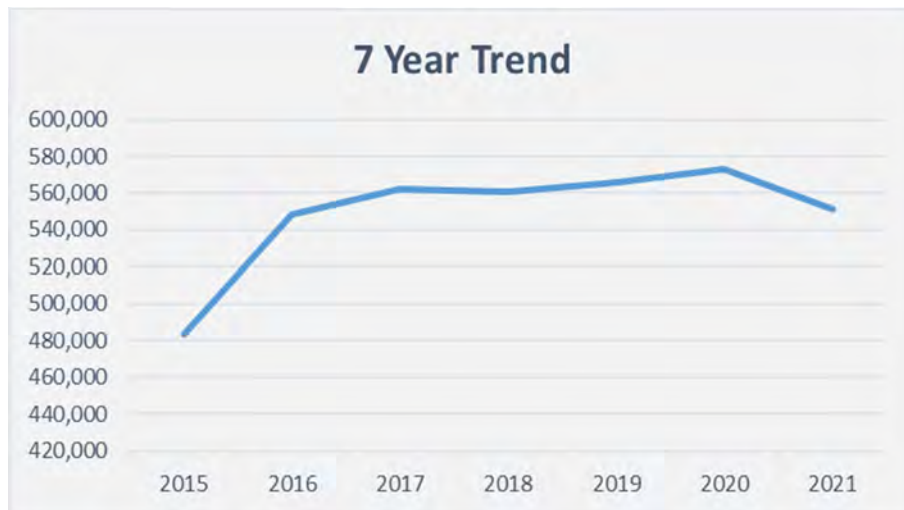
Department Summary

	FY2020 Actual	FY2021 Adjusted Budget	FY2021 Actual	FY2022 Requested Budget	FY2022 Budget Change From FY2021 Actual	
					\$	%
Expenditures by Category:						
Wages	\$ 325,705	331,005	325,948	350,914	24,966	7.66%
Benefits	143,923	160,623	165,416	183,043	17,627	10.66%
Professional Services	-	400	40	1,000	960	2,400.00%
Other Operating	103,818	77,200	59,696	70,565	10,869	18.21%
Total Expenditures	\$ 573,446	569,228	551,100	605,522	54,422	9.88%

Number of Employees

6 6 6 6

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





HUMAN RESOURCES (CONTINUED)

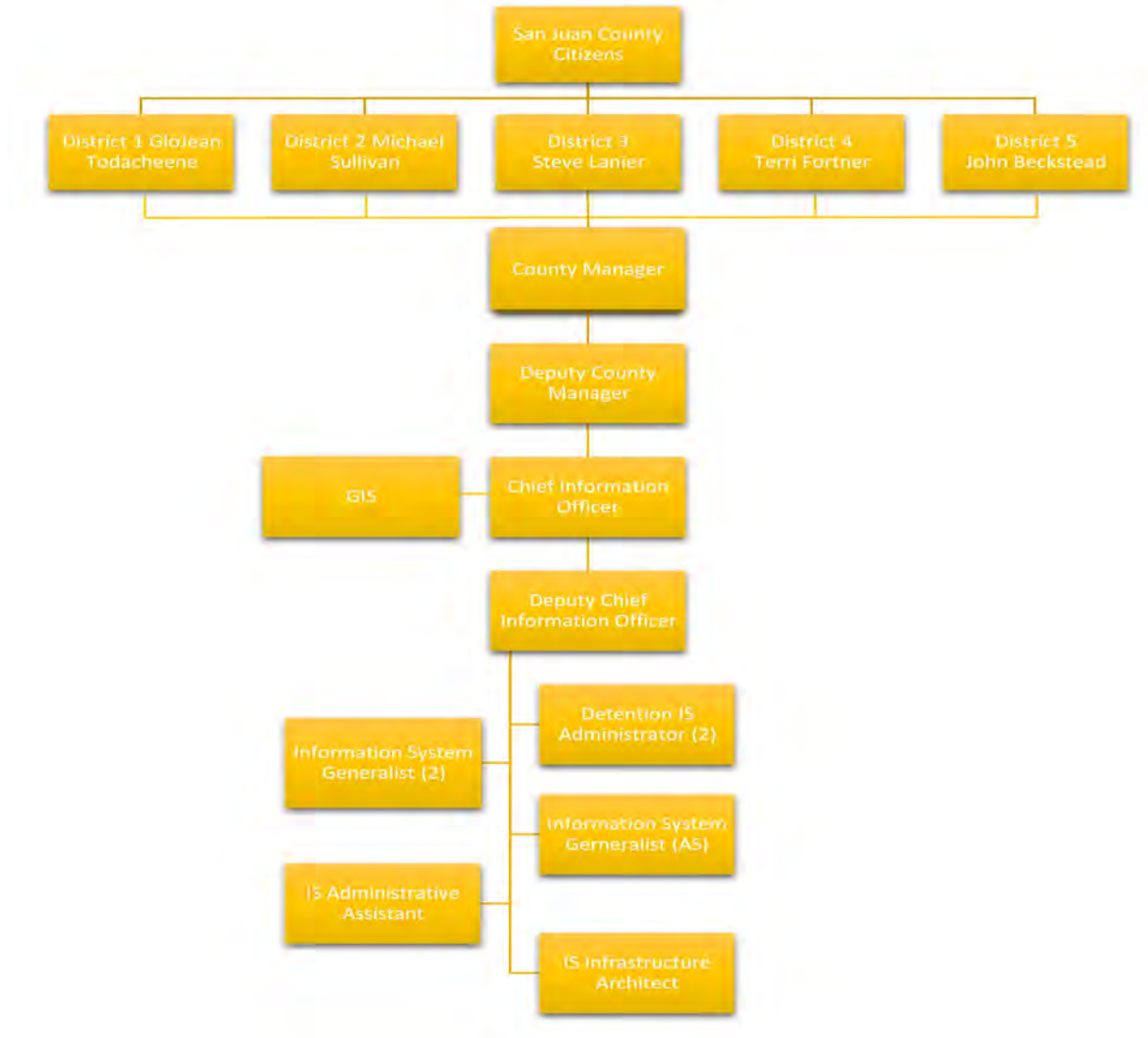
Goals/Concerns

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

Performance Measures/Objectives

Performance Measures	FY2020 Actual	FY2021 Estimate	FY2022 Budget
Strategic Business Partner & Employer of Choice <ul style="list-style-type: none"> • Forecast possible retirements; strategically prepare for succession planning 	75%	75%	85%
Increase Accountability & Efficiency with HR Operations <ul style="list-style-type: none"> • Develop the applicant tracking software in Tyler Munis • Continue to improve HR metric on monthly basis • Go live with Tyler Munis HR/Payroll system - Summer 2018 	25%	75%	100%
Career Development <ul style="list-style-type: none"> • Continue comprehensive in-house training program; fully utilize training library and software; develop on-line training; implement Local Gov training through NMAC • Implement formal/informal training initiatives • Implement Performance Evaluation Module for Munis - July 1, 2019 	15%	25%	75%
Work-Life Harmony & Wellness <ul style="list-style-type: none"> • Analyze turnover statistics to improve turnover rates • Prepare Exit Interview Strategies • Analyze onboarding process; encourage employee feedback; improve supervisor feedback • Develop training strategies 	15%	65%	90%
	10%	25%	75%
	25%	50%	75%
	10%	50%	75%

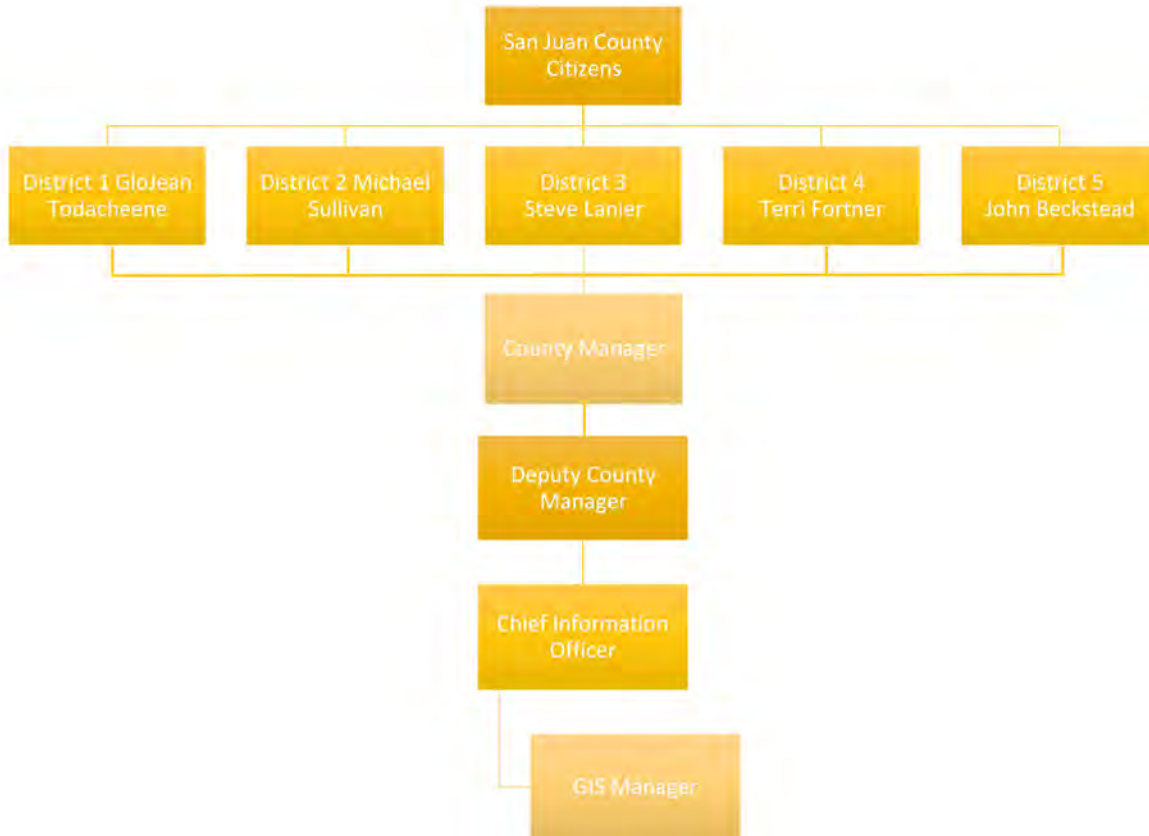
INFORMATION SYSTEMS



Department Description

The Information Systems (IS) Department provides hardware, software, and network connectivity to meet the information processing needs, and the retrieval and storage of data required for the continued functionality of the County. The IS Department maintains 37 physical

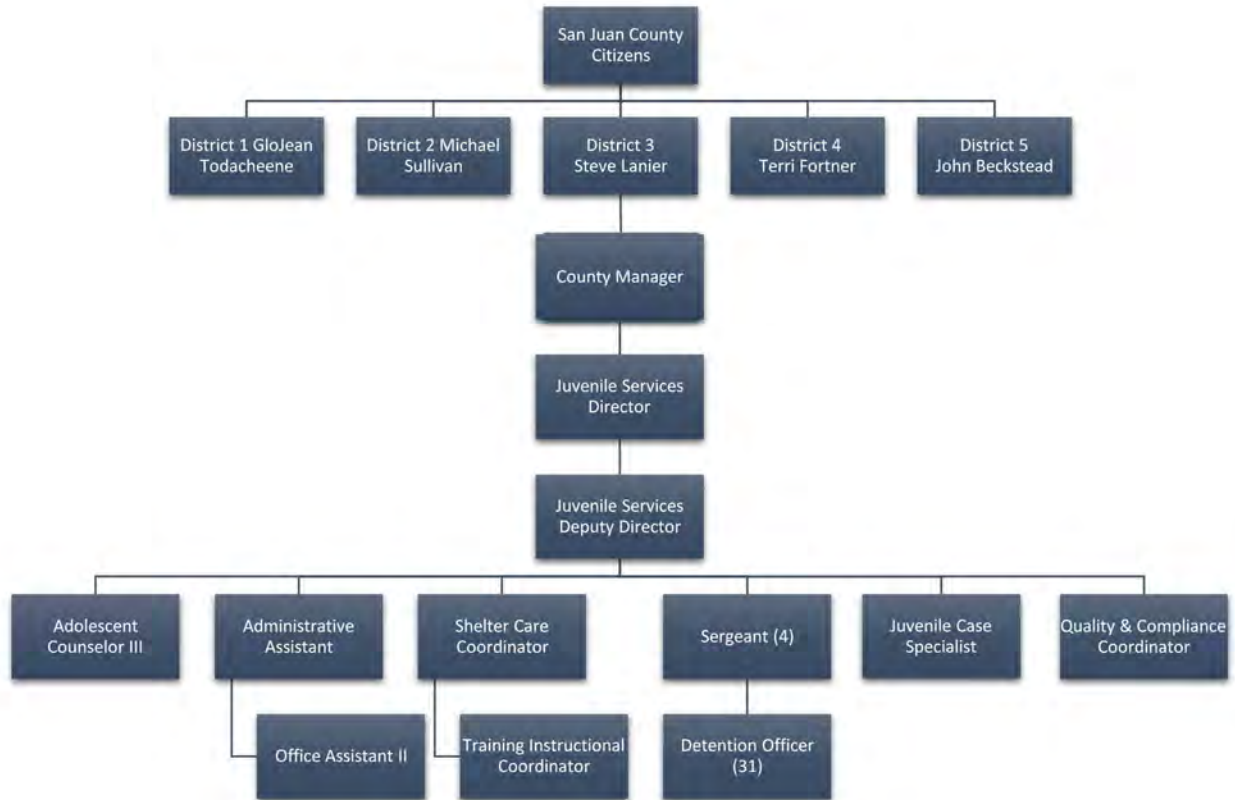
GEOGRAPHIC INFORMATION SYSTEMS



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.

JUVENILE SERVICES



Department Description

The Juvenile Services Facility is a 47-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. San Juan County contracts with 15 New Mexico Counties to provide secure detention services for juveniles placed on detention hold from those counties. 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, State and Federal laws 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. The facility provides a “one-stop” location to address juvenile problems with detention, shelter, treatment, juvenile probation, specialty courts, and district court.



JUVENILE SERVICES (CONTINUED)

Department Summary

	FY2020 Actual	FY2021 Adjusted Budget	FY2021 Actual	FY2022 Requested Budget	FY2022 Budget Change From FY2021 Actual	
					\$	%
Revenues:						
GRT – Juvenile	\$ 3,859,392	-	-	-	-	0.00%
Charges for Service	159,241	390,000	786,591	720,000	(66,591)	(8.47%)
Intergovernmental	476,737	85,000	153,926	65,000	(88,926)	(57.77%)
Miscellaneous	30,898	6,500	3,087	6,000	2,913	94.36%
Total Revenues	\$ 4,526,268	481,500	943,604	791,000	(152,604)	(16.17%)
Transfers:						
Transfer from General Fund	\$ 853,696	4,874,302	4,099,498	4,540,695	441,197	10.76%
Transfer to Grants Fund	(29,051)	-	-	-	-	0.00%
Transfer to Debt Service	(1,898,572)	(1,888,542)	(1,888,542)	(1,859,183)	(29,359)	(1.55%)
Total Transfers	\$ (1,073,927)	2,985,760	2,210,956	2,681,512	470,556	21.29%
Expenditures by Category:						
Wages	\$ 1,896,558	1,864,170	1,719,126	1,954,199	235,073	13.67%
Benefits	631,140	665,893	602,738	638,528	35,790	5.94%
Professional Services	534,819	568,588	448,479	557,355	108,876	24.28%
Other Operating	377,742	317,222	274,093	313,430	39,337	14.35%
Capital	11,871	51,387	110,124	9,000	(101,124)	(91.83%)
Total Expenditures	\$ 3,452,130	3,467,260	3,154,560	3,472,512	317,952	10.08%
Number of Employees	45	44	44	44		

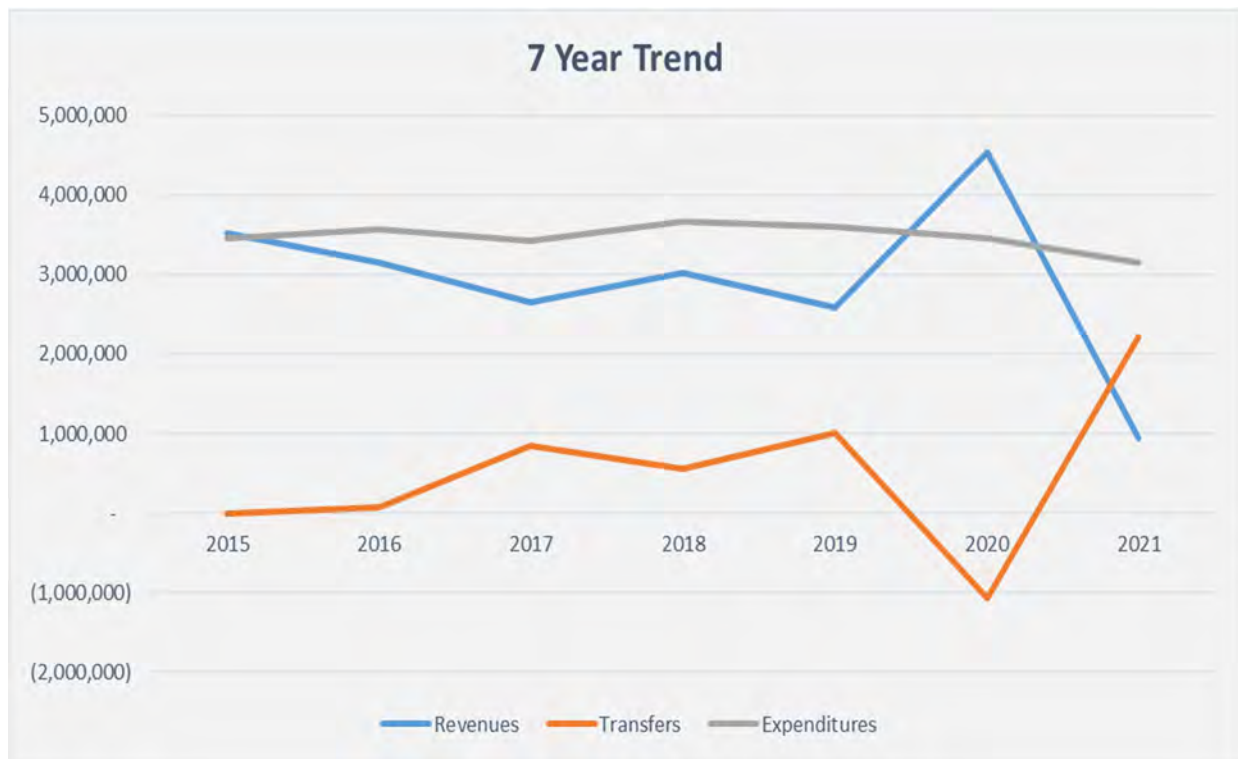
Goals/Concerns

- Maintain full staffing to ensure staff/client ratios. Result of lower overtime costs, higher retention rates
- Continue to receive additional 6% of reimbursement through Department of Education for National School Lunch Program with Aramark
- Continue contracted detention services for 15 New Mexico Counties; Santa Fe, Cibola, McKinley, Socorro, Rio Arriba, Los Alamos, Valencia, Colfax, Quay, San Miguel, Union, Grant, Toas, Chaves, Guadalupe and Otero counties.
- Continue to accept out of county CYFD Crisis Shelter placements for youth who meet referral criteria.

JUVENILE SERVICES (CONTINUED)

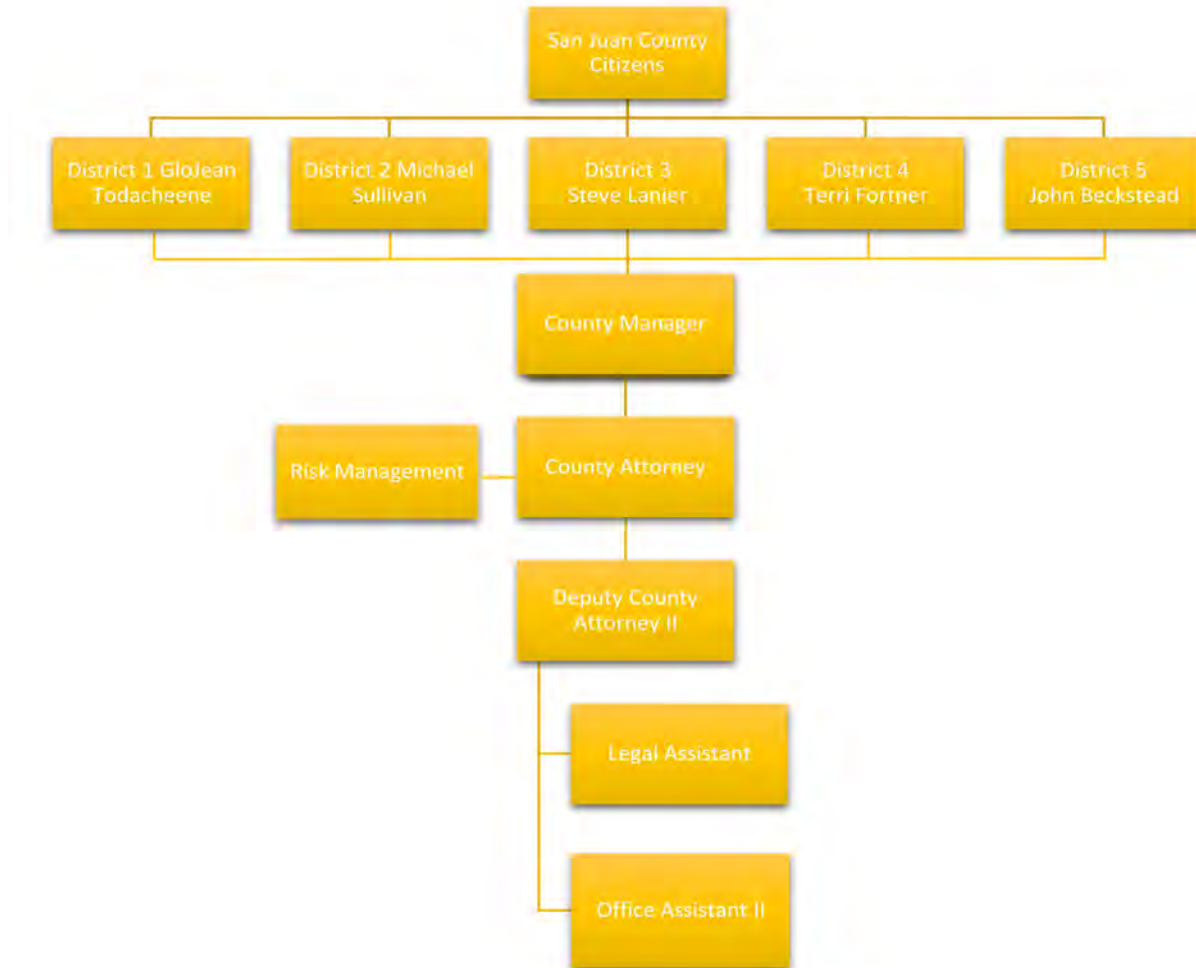
Performance Measures/Objectives

Performance Measures	FY2020 Actual	FY2021 Estimate	FY2022 Budget
Retention of Staff – Turnover rate decrease	6%	3%	2%
Retain Contracts with 15 New Mexico Counties for secure detention	100%	100%	100%
Increase placements for out of county CYFD youth at Crisis shelter	3.5%	19%	30%
Decrease number of incidents resulting in restraint	4%	2%	1%



Connie Mack World Series, Photo by W. Dean Howard

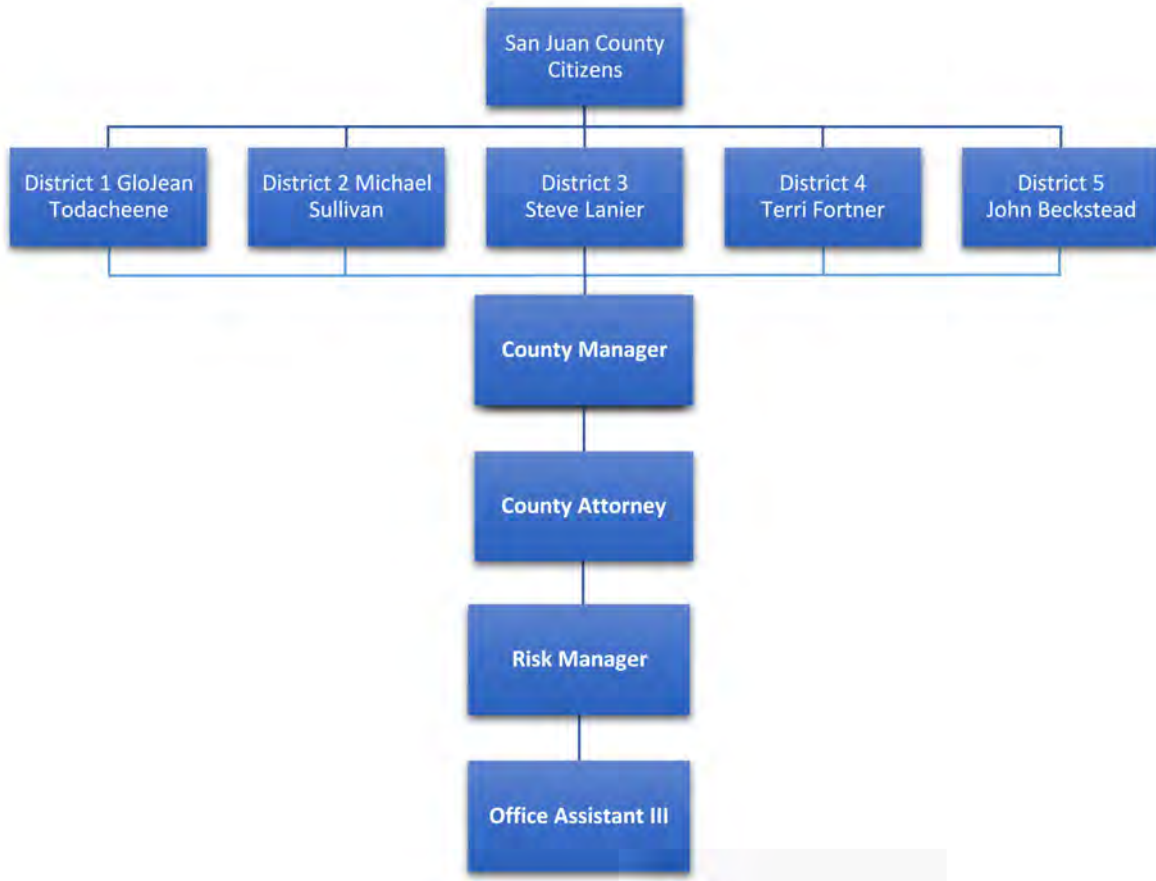
LEGAL



Department Description

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

RISK MANAGEMENT



Fund Description

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

RISK MANAGEMENT (CONTINUED)

Fund Summary

	FY2020 Actual	FY2021 Adjusted Budget	FY2021 Actual	FY2022 Requested Budget	FY2022 Budget Change From FY2021 Actual	
					\$	%
Revenues:						
Miscellaneous	\$ 162,064	86,820	21,051	86,500	65,449	310.91%
Total Revenues	\$ 162,064	86,820	21,051	86,500	65,449	310.91%
Transfers:						
Transfer from General Fund	\$ 2,628,955	2,474,363	2,474,363	2,936,345	461,982	18.67%
Total Transfers	\$ 2,628,955	2,474,363	2,474,363	2,936,345	461,982	18.67%
Expenditures by Category:						
Wages	\$ 99,504	99,851	99,844	105,653	5,809	5.82%
Benefits	31,118	31,394	31,346	33,208	1,862	5.94%
Professional Services	13,646	29,466	31,219	35,528	4,309	13.80%
Other Operating	2,647,595	2,572,369	2,335,748	2,847,610	511,862	21.91%
Total Expenditures	\$ 2,791,863	2,733,080	2,498,157	3,021,999	523,842	20.97%

Number of Employees 2 2 2 2

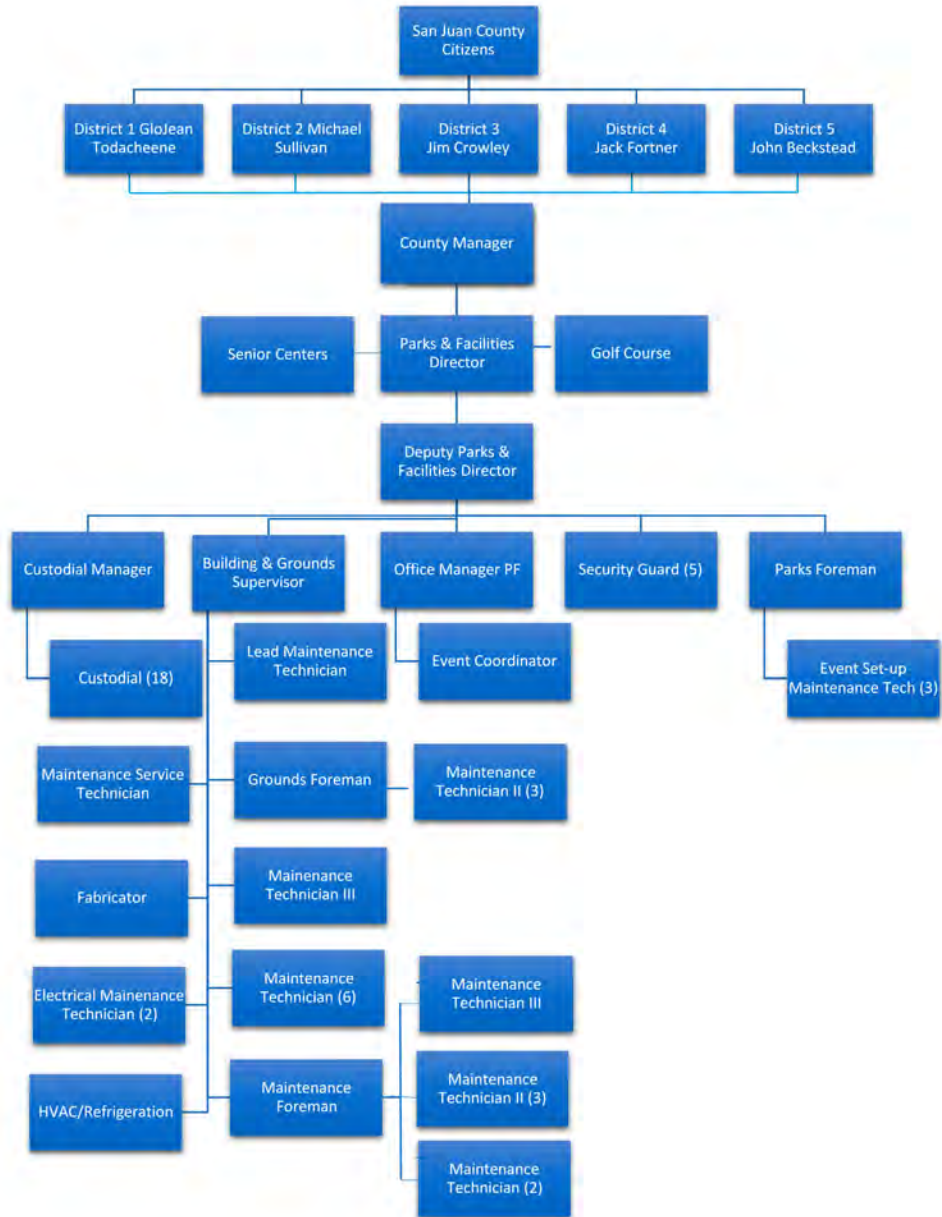
Note: These two employees are managed by the Legal Department.

Goals/Concerns

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



PARKS & FACILITIES



PARKS & FACILITIES (CONTINUED)

Department Description

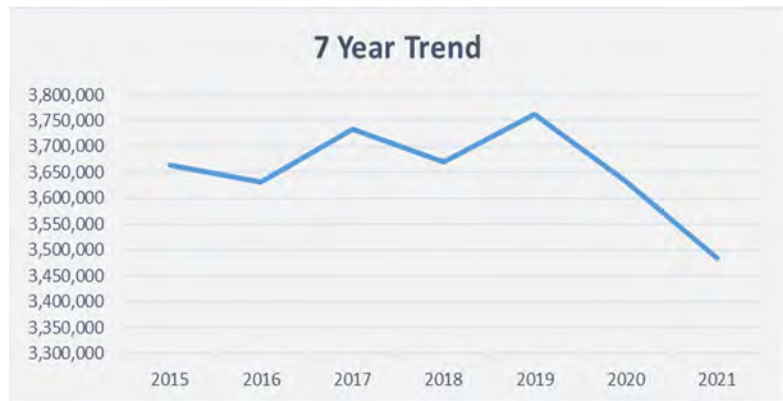
Parks & Facilities employees are responsible for the building maintenance, custodial care and grounds/landscaping services for all San Juan County buildings, facilities and parks. Parks & Facilities is also responsible for managing all events at McGee Park including but not limited to: scheduling, coordination,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

Department Summary

	FY2020 Actual	FY2021 Adjusted Budget	FY2021 Actual	FY2022 Requested Budget	FY2022 Budget Change From FY2021 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 2,282,664	2,340,493	2,120,683	2,346,883	226,200	10.67%
Benefits	780,059	784,143	738,938	804,386	65,448	8.86%
Professional Services	77,004	98,000	73,665	73,500	(165)	(0.22%)
Other Operating	494,586	558,075	550,543	649,740	99,197	18.02%
Total Expenditures	\$ 3,634,313	3,780,711	3,483,829	3,874,509	390,680	11.21%
Number of Employees	57	57	57	57		

Goals/Concerns

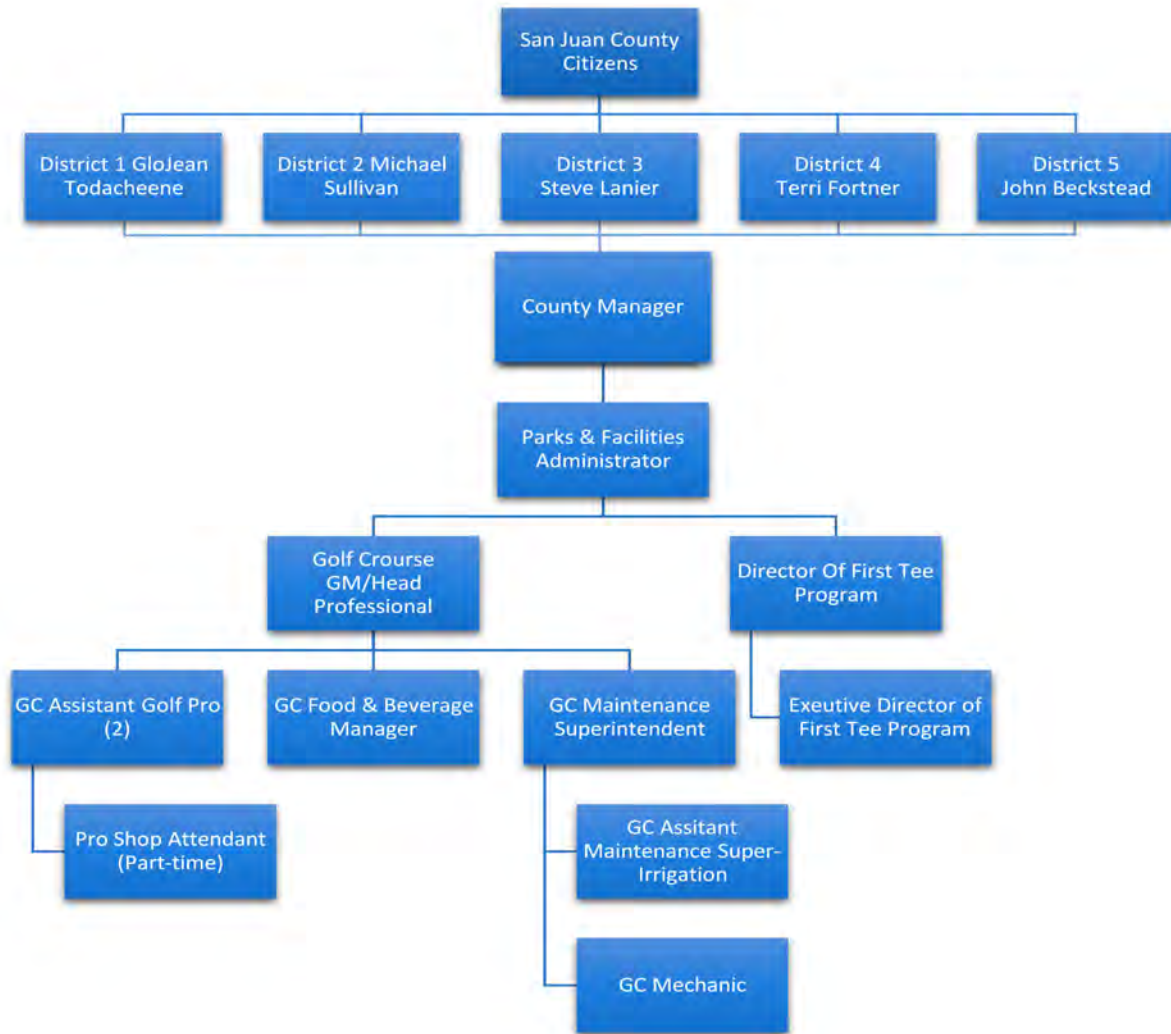
- Expand use of Social Media for Marketing and Event Notification for McGee Park
- Evaluate major building equipment and build a replacement plan including estimated costs.
- Upgrade existing HVAC units to a web based control program that monitors all systems and allows for temperature changes remotely.
- Create a marketing plan to reach out and attract more RV Rallies



Performance Measures/Objectives

Performance Measures	FY2020 Actual	FY2021 Estimate	FY2022 Budget
Events Generating Revenue	109	92	200
Non-Revenue Youth/Community Events	189	176	200
Maintenance Work Orders Receive/Completed	4,620	5,217	4,800

GOLF COURSE



Department Description

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

GOLF COURSE (CONTINUED)

Department Description (Continued)

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

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

Department Summary

	FY2019 Actual	FY2020 Adjusted Budget	FY2020 Actual	FY2021 Requested Budget	FY2021 Budget Change From FY2020 Actual	
					\$	%
<u>Revenues:</u>						
Charges for Services	\$ 494,311	583,944	773,100	635,000	(138,100)	(17.86%)
Miscellaneous	154,791	139,763	140,956	148,587	7,631	5.47%
Total Revenues	\$ 649,102	723,707	914,056	783,587	(130,469)	(14.27%)
<u>Transfers:</u>						
Transfer from General Fund	\$ 484,661	443,227	166,805	521,726	354,921	212.78%
Total Transfers	\$ 484,661	443,227	166,805	521,726	354,921	212.78%
<u>Expenditures by Category:</u>						
Wages	\$ 516,599	559,169	553,116	565,431	12,315	2.23%
Benefits	165,717	172,567	174,680	179,800	5,120	2.93%
Professional Services	5,609	9,000	5,928	5,000	(928)	(15.65%)
Other Operating	300,705	389,198	367,799	372,850	5,050	1.37%
Capital	135,984	37,000	-	182,232	182,232	100.00%
Total Expenditures	\$ 1,124,614	1,166,934	1,101,523	1,305,313	203,789	18.50%
Number of Employees	10	10	10	10		

GOLF COURSE (CONTINUED)

Goals/Concerns – Pro Shop/Grill

- Hire and train sales staff with a focus on providing excellent customer service in order to promote growth and overall revenue



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

Performance Measures/Objectives

Performance Measures	FY2020 Actual	FY2021 Estimate	FY2022 Budget
Increase Food and Beverages sales by 2% over previous year	\$55,298	77,000	80,000
Increase Merchandise sales by 2% over previous year	\$52,392	\$55,092	62,000

Goals/Concerns – Grounds

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

GOLF COURSE (CONTINUED)

Performance Measures/Objectives

Performance Measures	FY2020 Actual	FY2021 Estimate	FY2022 Budget
Construct/Renovate two new tee boxes	50%	100%	N/A
Install two new centrifugal pumps	N/A	100%	N/A
Construct/Renovate two more tee boxes	N/A	N/A	50%
Install new pump control system	N/A	N/A	100%

Goals/Concerns – First Tee

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

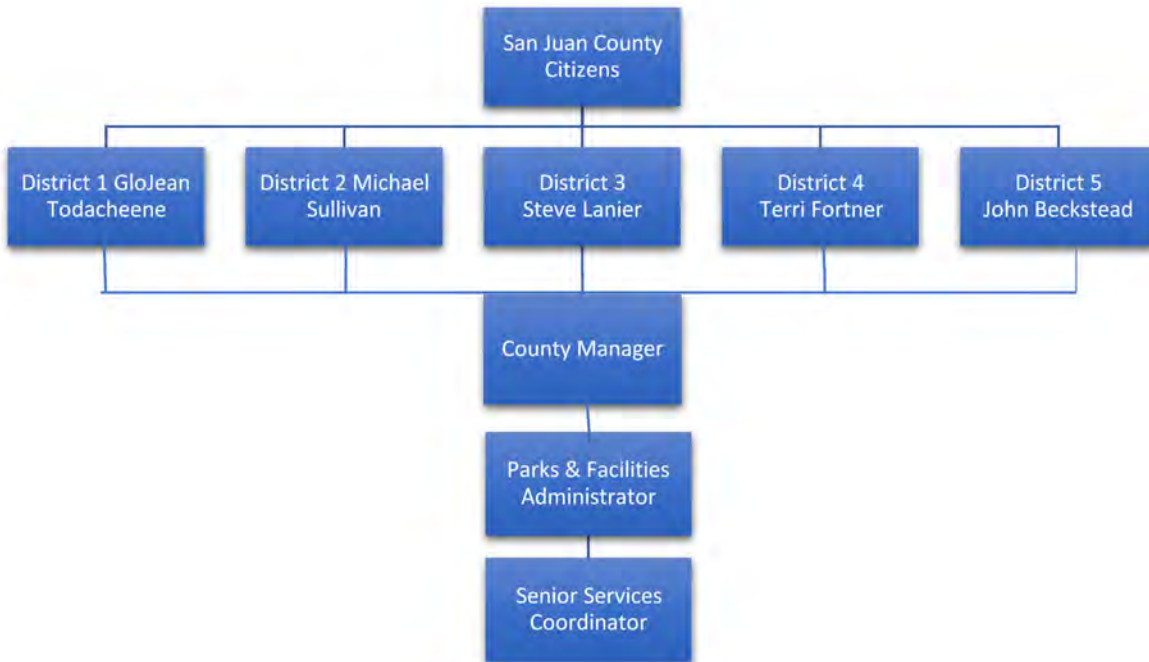
Performance Measures/Objectives

Performance Measures	FY2020 Actual	FY2021 Estimate	FY2022 Budget
Grow the core programming numbers to over 700	680	700	780
Grow the National School Program to 19 participating schools	19	19	19
Increase # of girl participants	45%	45%	45%
STEM in-school to 3,000	2,800	1,800	2,000
Increase DRIVE Outreach Programs from 1 to 3	2	3	3



Riverview, Photo by W. Dean Howard Photography

SENIOR CITIZENS



Department Description

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

SENIOR CITIZENS (CONTINUED)

Department Summary

	FY2020 Actual	FY2021 Adjusted Budget	FY2021 Actual	FY2022 Requested Budget	FY2022 Budget Change From FY2021 Actual	
					\$	%
Revenues:						
Intergovernmental	\$ -	118,708	117,043	117,043	-	-
Miscellaneous	-	17,000	14,520	17,000	2,480	17.08%
Total Revenues	\$ -	135,708	131,563	134,043	2,480	1.88%
Transfers:						
Tx from General Fund	\$ -	115,067	70,107	173,206	103,099	147.06%
Total Transfers	\$ -	115,067	70,107	173,206	103,099	147.06%
Expenditures by Category:						
Wages	\$ -	93,120	93,741	112,640	18,899	20.16%
Benefits	-	27,219	24,736	35,107	10,371	41.92%
Professional Services	-	2,000	722	1,000	278	38.50%
Other Operating	-	128,436	82,472	158,502	76,030	92.19%
Total Expenditures	\$ -	250,775	201,671	307,249	105,578	52.35%
Number of Employees	0	1	1	1		

Goals/Concerns for Blanco and Lower Valley Senior Centers

- Continue to serve our Senior population and adding activities once it is safe to do so.
- Controlling food waste and making both well balanced/nutritional and appetizing meals.
- Start using Social Media to better communicate with Seniors and educate them on how to safely use Social Media.

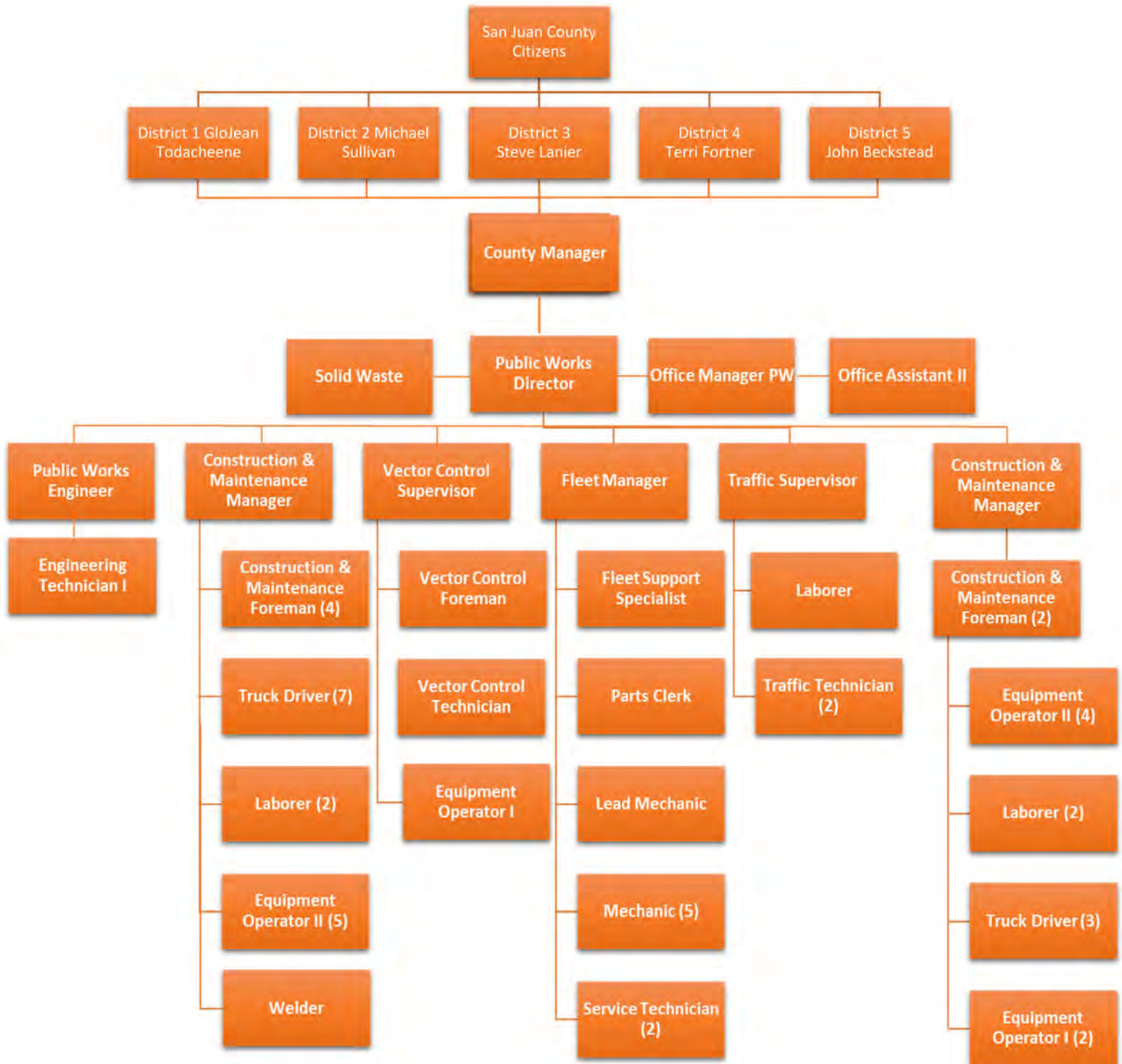
Performance Measures/Objectives – Blanco Senior Center

Performance Measures	FY2020 Actual	FY2021 Estimate	FY2022 Budget
Congregate meals served	N/A	3,000	3,200
Home delivered meals served	N/A	3,400	3,500
Donations	N/A	\$5,200	\$5,500

Performance Measures/Objectives – Lower Valley Senior Center

Performance Measures	FY2020 Actual	FY2021 Estimate	FY2022 Budget
Congregate meals served	N/A	11,000	11,200
Home delivered meals served	N/A	7,500	7,800
Donations	N/A	\$9,000	\$9,500

ROADS



ROADS (CONTINUED)

Fund Description

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

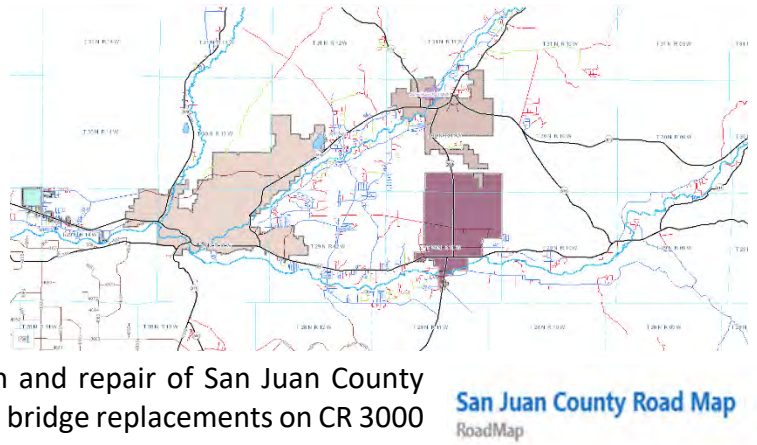
Fund Summary

	FY2020 Actual	FY2021 Adjusted Budget	FY2021 Actual	FY2022 Requested Budget	FY2022 Budget Change From FY2021 Actual	
					\$	%
<u>Revenues:</u>						
Franchise Taxes	\$ 1,525,143	1,450,000	1,481,756	1,475,000	(6,756)	(0.46%)
Gasoline Taxes	373,400	385,000	375,451	370,000	(5,451)	(1.45%)
Motor Vehicle Taxes	776,680	790,000	781,251	790,000	8,749	1.12%
Permits/Fees	34,878	31,000	25,235	30,000	4,765	18.88%
Miscellaneous	18,981	5,000	8,061	133,706	125,645	1,558.68%
Total Revenues	\$ 2,729,082	2,661,000	2,671,754	2,798,706	126,952	4.75%
<u>Transfers:</u>						
Transfer from General Fund	\$ 2,207,923	2,866,617	2,110,842	3,068,748	957,906	45.38%
Tx from Road Construction	-	-	-	-	-	0.00%
Transfer to Grants Fund	(34,464)	-	-	-	-	0.00%
Total Transfers	\$ 2,173,459	2,866,617	2,110,842	3,068,748	957,906	45.38%
<u>Expenditures by Category:</u>						
Wages	\$ 2,479,787	2,556,498	2,399,104	2,696,021	296,917	12.38%
Benefits	940,389	997,149	923,568	1,011,314	87,746	9.50%
Professional Services	39,327	65,122	18,595	54,872	36,277	195.09%
Other Operating	1,658,345	1,938,336	1,520,479	2,063,123	542,644	35.69%
Capital	82,517	20,000	21,538	20,000	(1,538)	(7.14%)
Total Expenditures	\$ 5,200,365	5,577,105	4,883,284	5,845,330	1,047,872	19.70%
Number of Employees	58	58	58	58		

ROADS (CONTINUED)

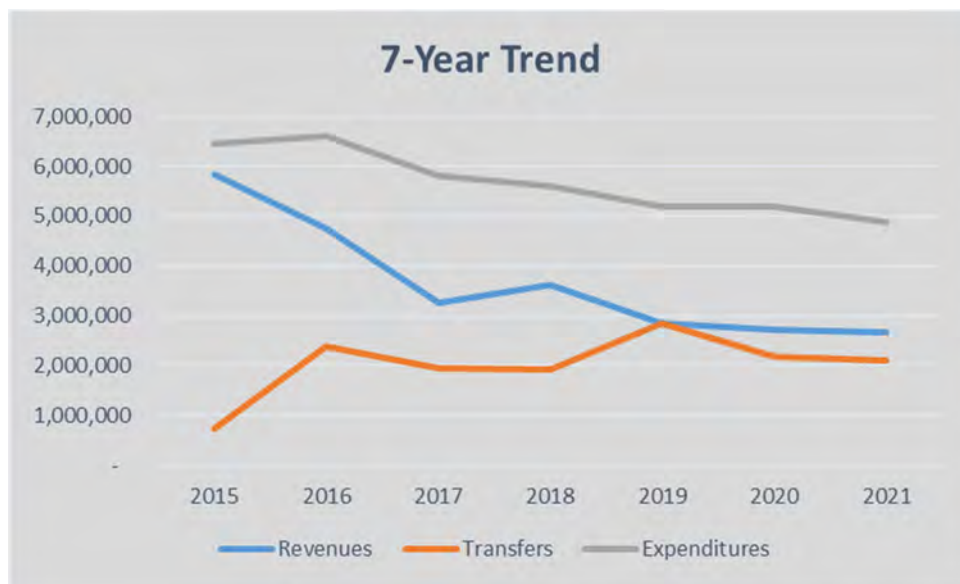
Goals/Concerns

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

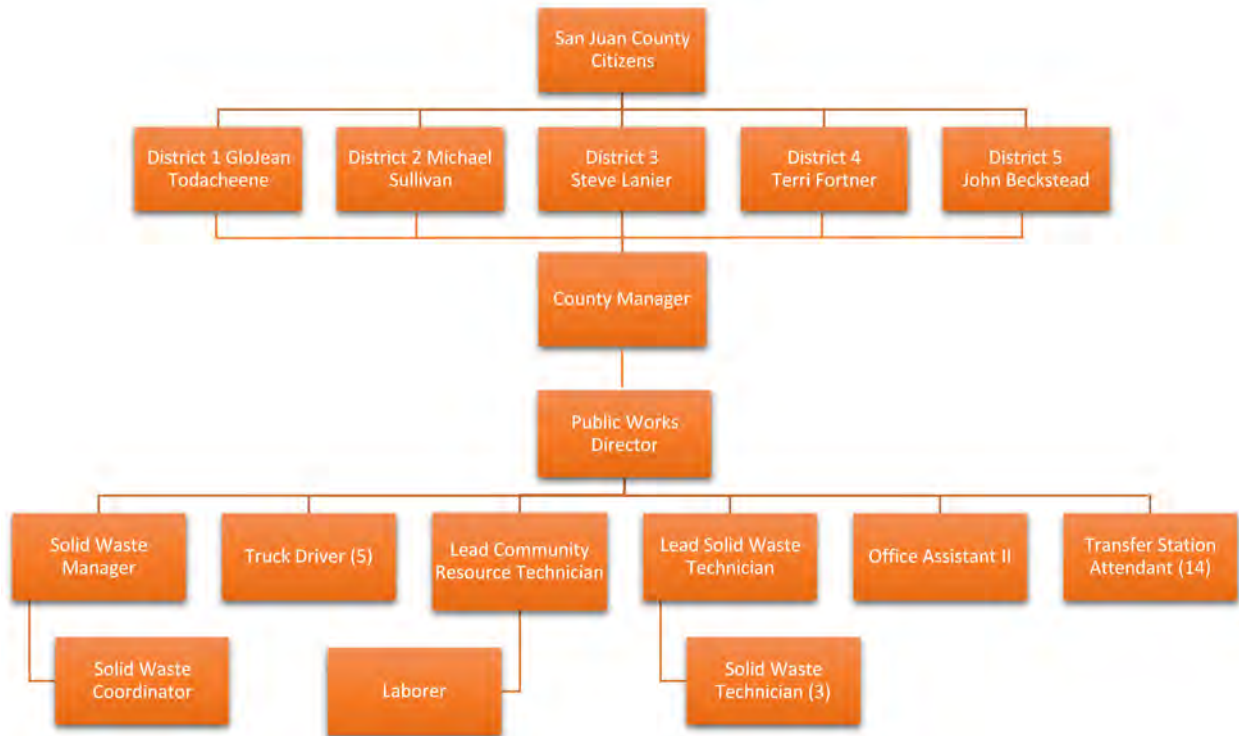


Performance Measures/Objectives

Performance Measures	FY2020 Actual	FY2021 Estimate	FY2022 Budget
Receive New Mexico DOT Local Government Road Funds	100%	95%	100%
Crack Seal Program	10.1%	12.6%	9.4%



SOLID WASTE



Department Description

The Solid Waste Division is responsible for the operation and maintenance of 12 transfer stations at: Blanco, Cedar Hill, Huerfano, Hilltop, Kirtland, La Plata, Lake Valley, Lee Acres, Sand Springs, Shiprock, Upper Fruitland and Waterflow. In 2020 this division transferred 12,030 tons of solid waste to the regional landfill. The Solid Waste Division also provides community resources, with primary focus on light road maintenance on County-maintained roads, utilizing the crew for many labor-intensive projects. This fund accounts for the 1/8th County Environmental Services Gross Receipts Tax.



Waste Station, Photo by W. Dean Howard Photography

SOLID WASTE (CONTINUED)

Department Summary

	FY2020 Actual	FY2021 Adjusted Budget	FY2021 Actual	FY2022 Requested Budget	FY2022 Budget Change From FY2021 Actual	
					\$	%
Revenues:						
Gross Receipts Tax	\$ 1,100,168	-	-	-	-	0.00%
Permits/Fees	797,525	591,860	1,028,887	785,000	(243,887)	(23.70%)
Miscellaneous	26,461	-	34,662	-	(34,662)	(100.00%)
Intergovernmental	27,818	300,000	393,383	350,000	(43,383)	(11.03%)
Total Revenues	\$ 1,951,972	891,860	1,456,932	1,135,000	(321,932)	(22.10%)
Transfers:						
Transfer from General Fund	\$ 277,779	1,281,775	647,878	1,204,838	556,960	85.97%
Total Transfers	\$ 277,779	1,281,775	647,878	1,204,838	556,960	85.97%
Expenditures by Category:						
Wages	\$ 943,442	920,374	889,734	982,367	92,633	10.41%
Benefits	367,052	365,306	331,894	359,346	27,452	8.27%
Professional Services	415,714	438,120	435,787	451,175	15,388	3.53%
Other Operating	289,760	292,835	293,474	318,400	24,926	8.49%
Capital	222,616	157,000	153,495	228,550	75,055	48.90%
Total Expenditures	\$ 2,238,584	2,173,635	2,104,384	2,339,838	235,454	11.19%
Number of Employees	28	28	28	28		

Goals/Concerns

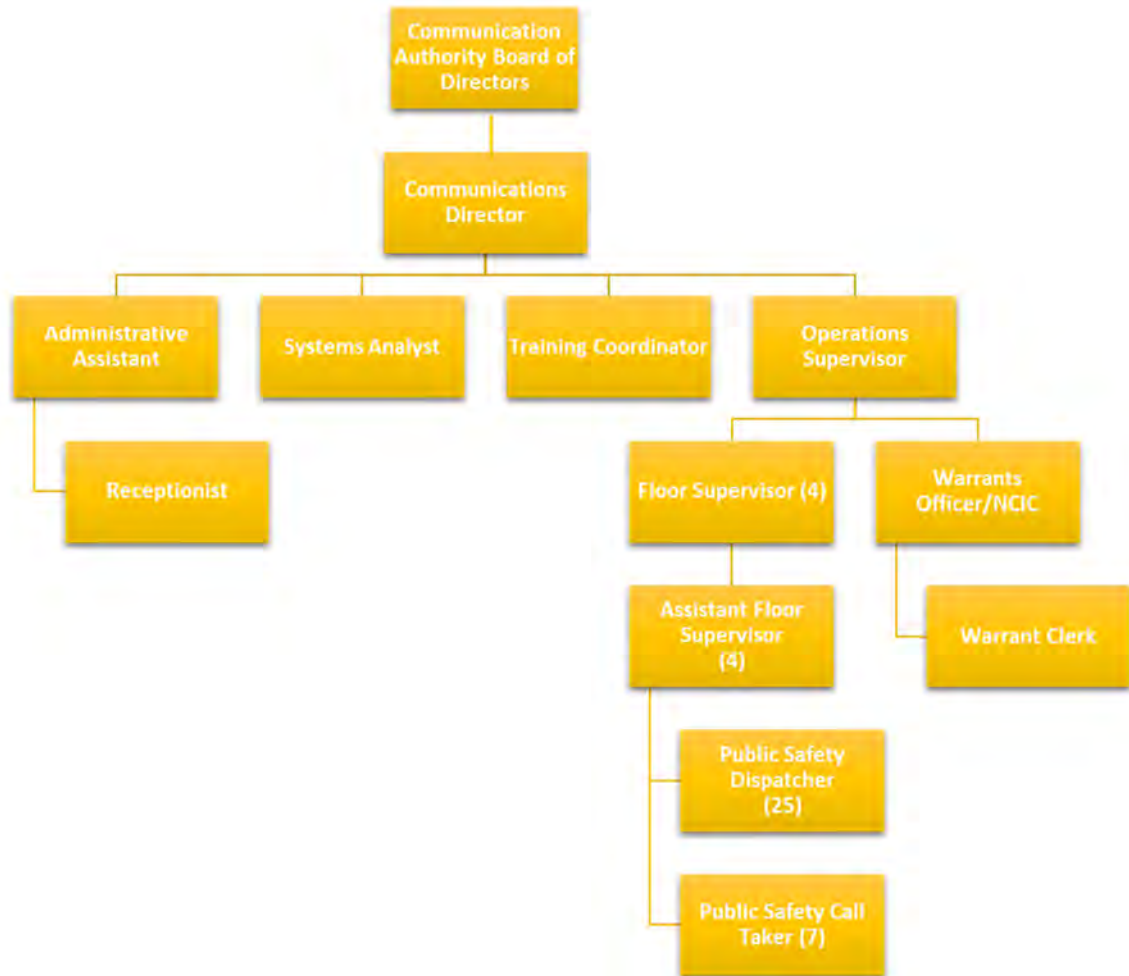
- The contract operator of the San Juan Regional Landfill, Waste Management, proposed eliminating the single-stream recycling program. This action was approved by the County Commission and became effective May 1, 2020. Recycling tonnage has been significantly reduced.
- Utilize NMED RAID grant funded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



Performance Measures/Objectives

Performance Measures	FY2020 Actual	FY2021 Estimate	FY2022 Budget
Total Solid Waste that is recycled	5.4%	3.9%	3.5%
Tons of Illegal Dumping Collected (\$34.60/ton)	49.22	90	150

COMMUNICATIONS AUTHORITY



Component Unit Description

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

COMMUNICATIONS AUTHORITY (CONTINUED)

Component Unit Summary

	FY2020 Actual	FY2021 Adjusted Budget	FY2021 Actual	FY2022 Requested Budget	FY2022 Budget Change From FY2021 Actual	
					\$	%
Revenues:						
Miscellaneous	\$ 28,811	20,300	27,954	20,300	(7,654)	(27.38%)
Intergovernmental	11,170	8,000	47,364	8,000	(39,364)	(83.11%)
Total Revenues	\$ 39,981	28,300	75,318	28,300	(47,018)	(62.43%)
Transfers:						
Tx from GRT-Comm/EMS	\$ 4,134,708	4,647,838	3,639,339	4,809,846	1,170,507	32.16%
Transfer To General Fund	(191,769)	(175,274)	(175,274)	(167,979)	7,295	(4.16%)
Total Transfers	\$ 3,942,939	4,472,564	3,464,065	4,641,867	1,177,802	34.00%
Expenditures by Category:						
Wages	\$ 2,106,404	2,319,843	1,906,046	2,418,145	512,099	26.87%
Benefits	705,995	971,067	667,778	995,154	327,376	49.02%
Professional Services	119,029	142,649	102,011	124,859	22,848	22.40%
Other Operating	1,010,867	1,068,254	863,296	1,133,211	269,915	31.27%
Capital	41,046	-	-	-	-	0.00%
Total Expenditures	\$ 3,983,341	4,501,813	3,539,131	4,671,369	1,132,238	31.99%
Number of Employees	48	48	48	48		

Goals/Concerns

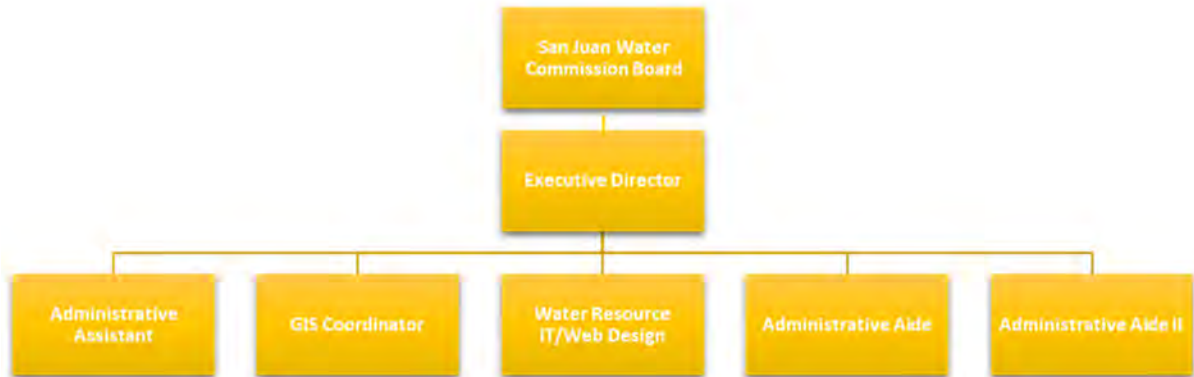
- Answer 90% of 911 calls within 15 seconds
- Perform a Minimum of 25 EMD Quality Assurance Reviews
- Perform a Minimum of 5 911 Quality Assurance Reviews



Performance Measures/Objectives

Performance Measures	FY2020 Actual	FY2021 Estimate	FY2022 Budget	
Answer a minimum of 90% of 911 calls within 15 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



Component Unit Description

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

Component Unit Summary

	FY2020 Actual	FY2021 Adjusted Budget	FY2021 Actual	FY2022 Requested Budget	FY2022 Budget Change From FY2021 Actual	
					\$	%
<u>Revenues:</u>						
Health Plan Premium	\$ 13,474	10,547	10,525	10,547	22	0.21%
Oil & Gas Water Lease	50,438	35,437	35,437	15,000	(20,438)	(57.67%)
Miscellaneous	9,987	3,000	9,357	3,000	(6,357)	(67.94%)
Total Revenues	\$ 73,899	48,984	55,319	28,547	(26,773)	(48.40%)
<u>Transfers:</u>						
Tx from Water Reserves	\$ 1,695,088	1,936,247	1,220,626	1,889,723	669,097	54.82%
Tx to Gen Fund	(83,743)	(76,576)	(76,576)	(77,455)	(879)	1.15%
Total Transfers	\$ 1,611,345	1,859,671	1,144,050	1,812,268	668,218	58.41%
<u>Expenditures by Category:</u>						
Wages	\$ 433,824	450,343	446,278	464,432	18,154	4.07%
Benefits	158,367	167,215	170,621	177,909	7,288	4.27%
Professional Services	174,279	605,000	217,863	605,000	387,137	177.70%
Other Operating	287,406	487,171	241,669	485,224	243,555	100.78%
Capital	631,789	114,000	1,032	108,250	107,218	10,389.34%
Total Expenditures	\$ 1,685,665	1,823,729	1,077,463	1,840,815	763,352	70.85%
Number of Employees	6	6	6	6		

SAN JUAN WATER COMMISSION (CONTINUED)



Goals/Concerns

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

Performance Measures/Objectives

Performance Measures	FY2020 Actual	FY2021 Estimate	FY2022 Budget
Return Flow Credit Plan	50%	40%	50%
Animas La Plata Project (operations, maintenance and replacement)	100%	100%	100%
Water Development Plans (required every 5 years by State and BOR)	50%	50%	50%
Regional Water Planning Update (Every 5 years by State)	50%	90%	90%
GIS Mapping Program (ongoing program)	100%	100%	100%
SJRB Recovery Implementation Program (ongoing program)	100%	100%	100%
Local and Regional Water Supply Projects	50%	50%	100%
Water Rights Purchases	100%	100%	100%
Social Media Expansion (ongoing program)	N/A	N/A	30%
State Water Planning (required every 5 years by State)	N/A	N/A	30%
50-Year Water Planning (ongoing program)	N/A	N/A	50%
Water Rights Leases (ongoing for Economic Development)	N/A	N/A	100%



Kiwanis Park, Photo by W. Dean Howard Photography

CAPITAL & DEBT BUDGET



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 \$2,556,973 accounts for approximately 23.5% of the \$10,886,033 total FY22 Capital Budget. Funding from the GRT Revenue Bond Series 2015B will include \$2 million towards the 5500 Bridge, and the remaining will be split between various projects such as ADA improvements and bridge repair on CR 4599. 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 36.8%, or \$4,008,333, 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 State Fire Fund's budget is \$1,053,279 for fire related equipment and fire suppression vehicle. The remaining capital expenditures are budgeted from special revenue funds; however, due to the nature of some of the funds having been supplemented by the general fund, it is anticipated that some of the capital directly impacts the general fund.



San Juan Regional Medical Center has three renovation projects going into the FY22 budget cycle: chiller replacement budgeted at \$1,315,000; infrastructure improvements budgeted at \$1,400,000; and the pediatric unit improvements budgeted at \$1,900,000. These projects have been funded through State appropriations.

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



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CURRENT CAPITAL PROJECTS

NORTH STAR/EAST CULPEPPER FLATS

Funding Source: State Grants –
Capital Appropriation Funds

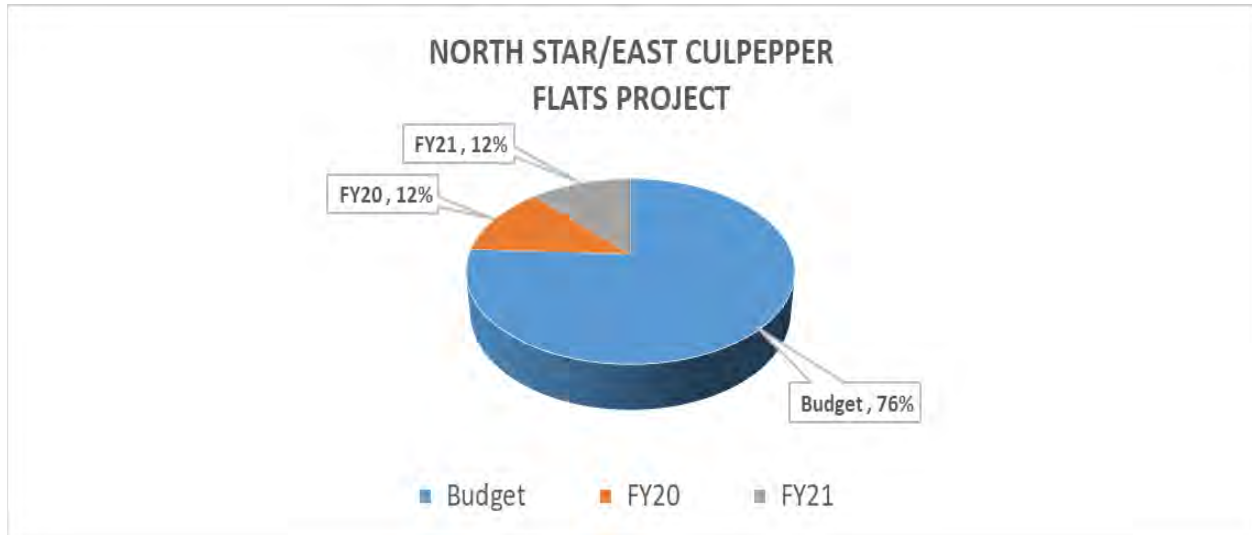
Project Description

This Project is to acquire rights of way and to plan, design, and construct water system improvements, including a water pipeline, from the North Star system at Aztec along NM Highway 574 to San Juan County road 1350. In addition to providing water to an area that currently has to haul its water, this project would provide secondary water sources to two water utilities in the county. There is no future budgetary impact for this project.

Project Progress

This project is estimated to be completed by June 2024.

Total Budgeted Amount:	\$2,000,000	Estimated Start Date: September 4, 2020
Expended Amount YTD:	636,479	Estimated Completion Date: June 2024



CURRENT CAPITAL PROJECTS (CONTINUED)

BRIDGE 8130 (CR 5500)

Funding Source: Special Revenue Fund

Project Description

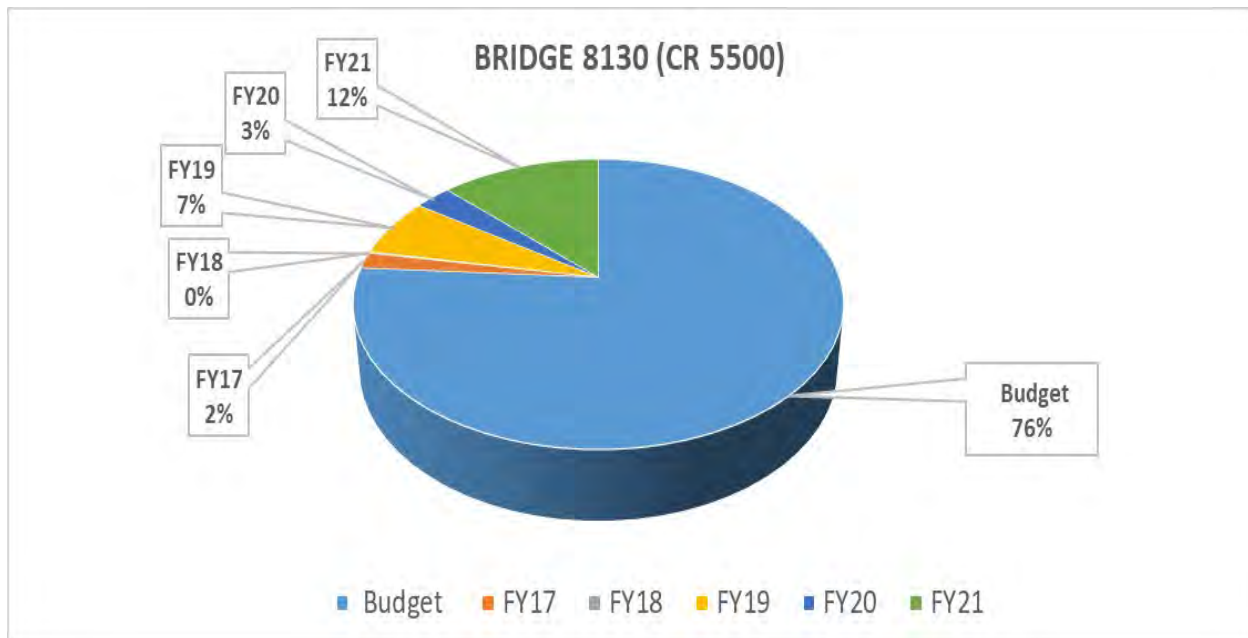
This project is in relation to the replacement of the existing bridge across the San Juan River on CR5500 in Lee Acres. The replacement bridge is designed to modern bridge standards and prepare for the future. The design includes two vehicle lanes, shoulders, and protected pedestrian facilities. The future budgetary impact will be reduced maintenance costs.

Project Progress

Construction started with anticipated completion April 2022.

Total Budgeted Amount: \$5,000,000
Expended Amount YTD: 1,572,570

Estimated Start Date: August 3, 2017
Estimated Completion Date: April 2022



CURRENT CAPITAL PROJECTS (CONTINUED)

SAN JUAN REGIONAL MEDICAL CENTER INFRASTRUCTURE IMPROVEMENT

Funding Source: Capital Replacement Fund

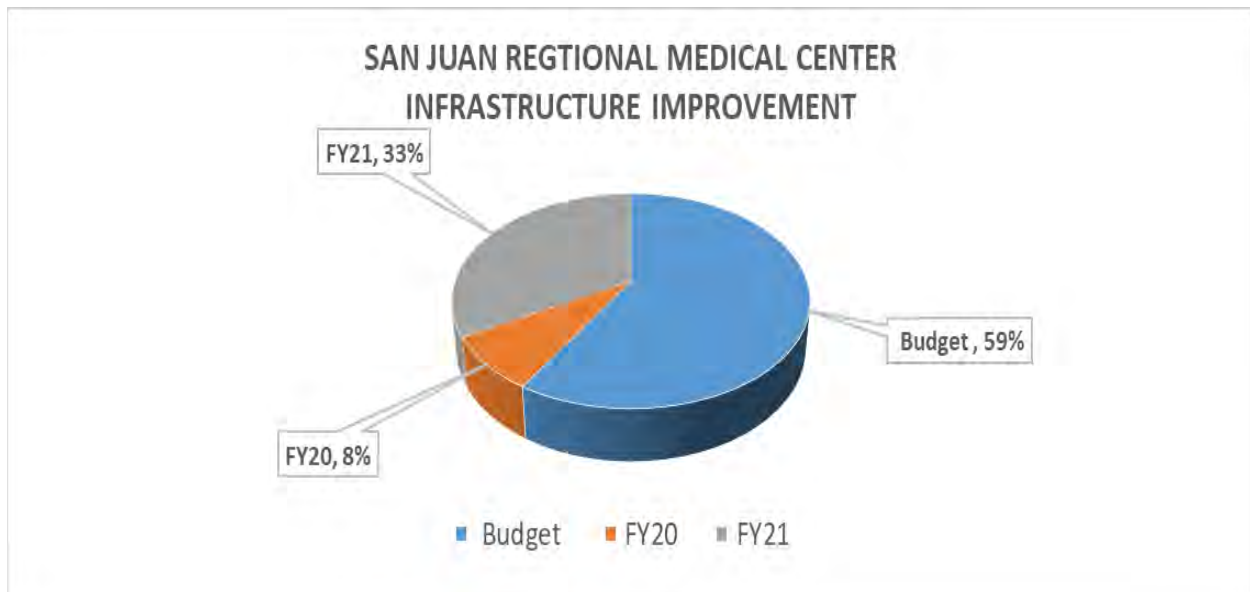
Project Description

This Project is to plan, design, construct, equip and install infrastructure improvements, including replacing the central utility plant chiller and cooling tower at San Juan Regional Medical Center. These improvements will result in improved patient and family comfort. The future budgetary impact will be lower energy and water use and lower annual operating expenses.

Project Progress

70% complete.

Total Budgeted Amount:	\$1,400,000	Estimated Start Date:	June 2019
Expended Amount YTD:	986,616	Estimated Completion Date:	December 2021



CURRENT CAPITAL PROJECTS (CONTINUED)

KIRTLAND WALK PATH

Funding Source: Intergovernmental Grant Fund

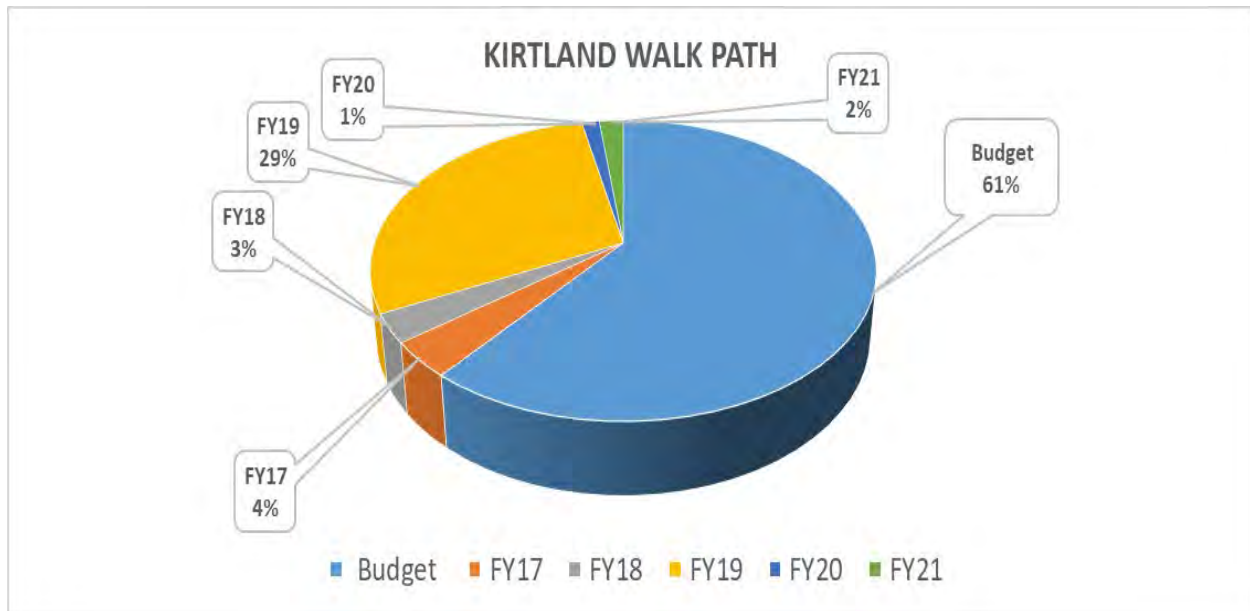
Project Description

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, providing quicker and safer alternatives to residents of the County. There is no future budgetary impact for this project.

Project Progress

Completed Phase II. Anticipate starting Phase III in January 2022.

Total Budgeted Amount:	\$1,995,000	Estimated Start Date:	December 28, 2016
Expended Amount YTD:	1,289,244	Estimated Completion Date:	May 2022



CURRENT CAPITAL PROJECTS (CONTINUED)

SAN JUAN REGIONAL MEDICAL CENTER CHILLER REPLACEMENT

Funding Source: State Grants – Capital
Appropriation Funds

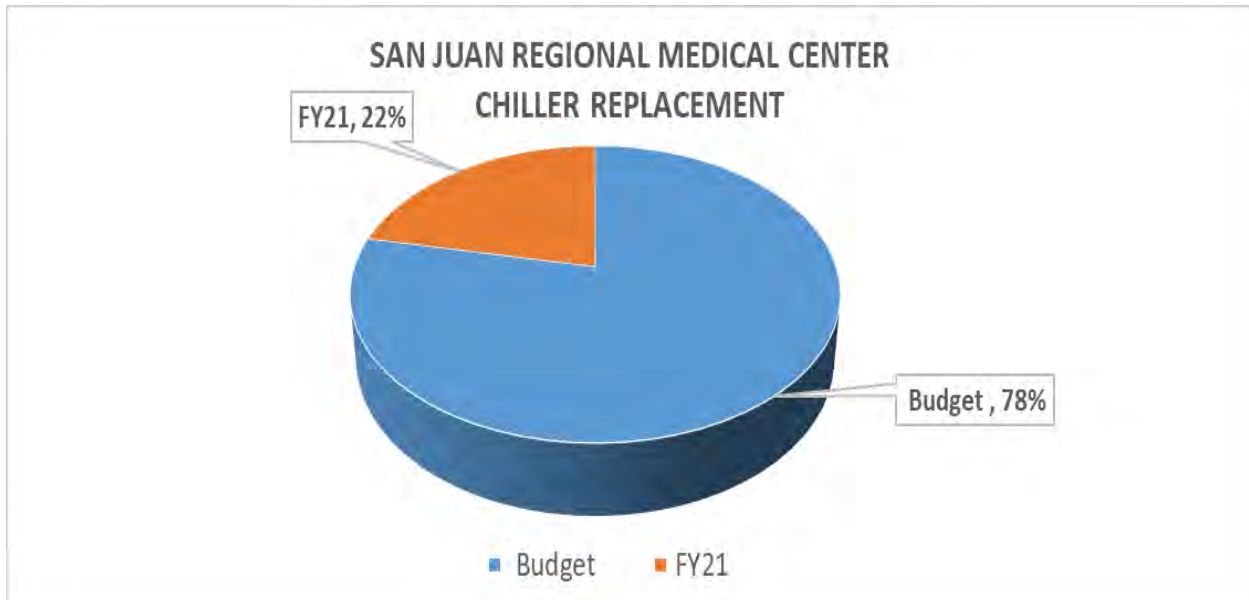
Project Description

This project is to plan, design, construct, purchase, install and replace a plant cooling tower, including emergency power transfer switches and building automation systems at San Juan Regional Medical Center. These improvements will result in improved patient and family comfort, lower energy and water use and lower annual operating expenses.

Project Progress

Approximately 30% complete.

Total Budgeted Amount:	\$1,315,000	Estimated Start Date:	September 2020
Expended Amount YTD:	365,650	Estimated Completion Date:	June 2022





San Juan County Infrastructure Capital Improvement Plan (FY 2023-2027)

Capital Improvement Process:

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

Capital Requests	Year	Total Project Cost	Funding in Place	Request Amt.	Project Rank
Totah Subdivision Water and Wastewater System Improvements	2023	\$ 6,850,000		\$ 6,850,000	1
CR 3900 (Pinon Hills Extension Phase 3) - Right-of-way Phase and Acquisition	2023	\$ 1,250,000		\$ 1,250,000	2
County Road Improvements - 2021	2023	\$ 1,000,000		\$ 1,000,000	3
Cold Mill and Asphalt Resurfacing CR 6480	2023	\$ 700,000		\$ 700,000	4
ADA Improvements at County Facilities	2023	\$ 5,934,927	\$ 1,246,802	\$ 4,688,125	5
Replacement Fire Apparatus	2023	\$ 500,000		\$ 500,000	
Sheriff's Office Helicopter Replacement	2023	\$ 2,500,000		\$ 2,500,000	
Senior Citizen Center Facility Improvements and Vehicles - Lower Valley & Blanco	2023	\$ 250,000		\$ 250,000	
SJRCM Cardiopulmonary Endoscopy Unit Renovations	2023	\$ 3,200,000		\$ 3,200,000	
North Kirtland Heights Wastewater Study	2023	\$ 60,000		\$ 60,000	
Lee Acres Wastewater System (Phase 1)	2024	\$ 8,000,000		\$ 8,000,000	
Bridge Improvement - Bridge # 3121 - CR 3000 - Design	2024	\$ 100,000		\$ 100,000	
Bridge Improvement - Bridge # 8111 - CR 3500 - Design	2024	\$ 150,000		\$ 150,000	
Replacement Fire Apparatus	2024	\$ 500,000		\$ 500,000	
Cold Mill and Asphalt Resurfacing CR 390	2024	\$ 350,000		\$ 350,000	
County Road Improvements - 2022	2024	\$ 1,000,000		\$ 1,000,000	
CR 3900 (Pinon Hills Extension Phase 3) - Final Design and Construction	2025	\$ 12,850,000		\$ 12,850,000	
Bridge Improvement- CR 6675 Bridge # 5722	2025	\$ 800,000		\$ 800,000	
Replacement Fire Apparatus	2025	\$ 500,000		\$ 500,000	
County Road Improvements - 2023	2025	\$ 1,000,000		\$ 1,000,000	
Bridge Improvement CR 3000 - Bridge # 3121 - Construction	2026	\$ 1,000,000		\$ 1,000,000	
Bridge Improvement CR 3500 - Bridge # 8111 - Construction	2026	\$ 1,500,000		\$ 1,500,000	
Replacement Fire Apparatus	2026	\$ 500,000		\$ 500,000	
County Road Improvements - 2024	2026	\$ 1,000,000		\$ 1,000,000	
Rail to Trails (Bike Path from Farmington to Aztec)	2026	\$ 500,000		\$ 500,000	
Community Homeless Shelter	2027	\$ 5,000,000		\$ 5,000,000	
McGee Park Coliseum Roof and Restrooms Upgrades	2027	\$ 1,000,000		\$ 1,000,000	
County Road Improvements - 2025	2027	\$ 1,000,000		\$ 1,000,000	
Adult Detention Center HVAC	2027	\$ 1,062,500		\$ 1,062,500	
Replacement Fire Apparatus	2027	\$ 500,000		\$ 500,000	

John T. Beckstead
Chairman

Terri Portner
Chairman Pro-Tem

GloJean Todacheane
Member

Michael Sullivan
Member

Steve Lanier
Member



Mike Stark
County Manager

Jim Cox
Deputy County Manager

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

COUNTY OF SAN JUAN

RESOLUTION 21-22-14

A RESOLUTION ADOPTING THE FY2023-2027 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 BOARD OF COUNTY COMMISSIONERS THAT:

1. The County has adopted the attached FY2023-2027 Infrastructure Capital Improvement Plan, 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.

This Resolution supersedes Resolution No. 20-21-11

PASSED, APPROVED and ADOPTED by the governing body at its meeting of August 17, 2021



CLERK
SECRET

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


TANYA SHELBY, COUNTY CLERK


JOHN BECKSTEAD, CHAIRMAN

DEBT OBLIGATIONS

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

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



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

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

DEBT OBLIGATIONS (CONTINUED)

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

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

On March 25, 2015, San Juan County issued GRT Refunding Revenue Bonds Series 2015A for \$16,055,000 and GRT Improvement Revenue Bonds Series 2015B for \$17,840,000. As of the 2022 fiscal year, the County has remaining \$2.5 million 2015B funds available for continued capital projects. Each potential capital project is reviewed by the County's bond counsel and subsequently approved by the County Commission.

Outstanding Debt Obligations – The following table represents the bonds and loans outstanding as of June 30, 2021 and the required principal and interest payments budgeted for FY22:

Debt Obligation	Principal Outstanding	Current Principal	Due Date	Interest
NMFA Loan 2017	\$7,480,000	985,000	6/14/2022	\$374,000
NMFA Loan 2012	1,900,000	945,000	5/31/2022	48,059
NMED Harper Valley Loan 2017	571,381	30,500	4/13/2022	6,857
GRT Revenue Bonds Series 2015A	8,150,000	1,510,000	6/14/2022	407,500
GRT Revenue Bonds Series 2015B	16,575,000	255,000	6/14/2022	722,763
	<u>\$34,676,381</u>	<u>3,725,500</u>		<u>\$1,559,179</u>

Pledged Revenue – San Juan County originally 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 State of New Mexico has since de-earmarked these GRT increments through House Bill 479 2019 Regular Session and House Bill 326 2020 Regular Session and are now classified as County Wide and County Area GRT with referendum. 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 1.5625%, 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:

DEBT OBLIGATIONS (CONTINUED)

	2017	2018	2019	2020	2021
<u>Pledged Revenue</u>	\$ 14,741,537	15,927,052	14,492,220	14,468,968	23,871,745
<u>Debt Service</u>					
Principal	3,415,000	3,190,000	3,300,000	3,420,000	3,545,000
Interest	1,998,707	2,075,318	1,971,741	1,845,572	1,703,260
Reserve Fund	-	-	-	-	-
Total Debt Service	\$ 5,413,707	5,265,318	5,271,741	5,265,572	5,248,260
Coverage	2.72	3.02	2.75	2.75	4.55

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



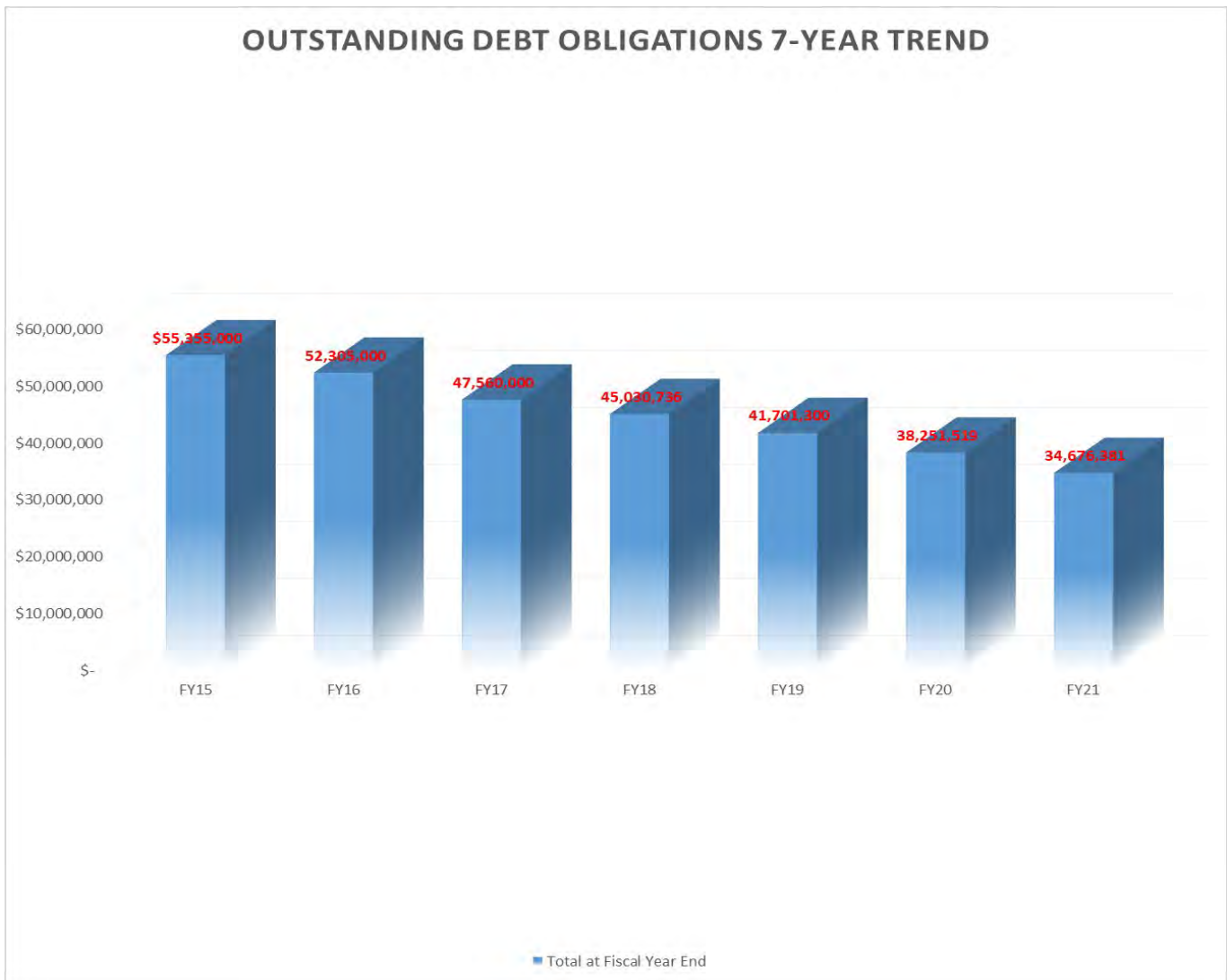
Fiscal Year	2017	2018	2019	2020	2021
Assessed Value of Property	\$ 3,540,376,687	\$ 3,634,808,236	\$ 3,814,098,088	\$3,621,318,780	\$3,535,248,018
Debt Limit, 4% of Assessed Value	141,615,067	145,392,329	152,563,924	144,852,751	141,409,921
Total net debt applicable to limit	-	-	-	-	-
Legal debt margin	141,615,067	145,392,329	152,563,924	144,852,751	141,409,921
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								
		FY15	FY16	FY17	FY18	FY19	FY20	FY21
NMED Harper Valley Loan 2017	\$	-	-	-	660,736	631,300	601,519	571,381
NMFA Loan 2017		-	-	10,925,000	10,120,000	9,280,000	8,405,000	7,480,000
GRT Revenue Bond Series 2015A		16,055,000	14,895,000	13,645,000	12,350,000	11,010,000	9,605,000	8,150,000
GRT Revenue Bond Series 2015B		17,840,000	17,695,000	17,490,000	17,280,000	17,055,000	16,820,000	16,575,000
NMFA Loan 2012		7,240,000	6,375,000	5,500,000	4,620,000	3,725,000	2,820,000	1,900,000
GRT Revenue Bond Series 2008		14,220,000	13,340,000	-	-	-	-	-
Total	\$	55,355,000	52,305,000	47,560,000	45,030,736	41,701,300	38,251,519	34,676,381



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SCHEDULES & SUMMARIES



Photo by W. Dean Howard Photography





John Beckstead
Chairman

Terri Fortner
Chairman Pro-Tem

GloJean Todacheene
Member

Michael Sullivan
Member

Steve Lanier
Member



Mike Stark
County Manager

Jim Cox
Deputy County Manager

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**STATE OF NEW MEXICO
SAN JUAN COUNTY
RESOLUTION NUMBER 21-22-03**

FISCAL YEAR 2022 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 2022, 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 2022

NOW, THEREFORE, BE IT RESOLVED, that the following restrictions are placed on the final budget for Fiscal Year 2022:

1. All funds appropriated in the FY2022 final budget are subject to all existing and approved County policies and regulations as of July 1, 2021.
2. Transfers from one budgeted line item to another shall not be made without the prior approval of the Board.
3. Cash collected from the County's unrestricted gross receipts tax increments and, herein, a portion budgeted as a transfer to certain special revenue funds shall be considered committed fund balance for financial reporting purposes for any remaining balance within that fund at fiscal year-end.

THEREFORE, BE IT FURTHER RESOLVED, that the Board of County Commissioners of San Juan County, State of New Mexico adopts the FY2022 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 27th DAY OF JULY, 2021.



TANYA SHELBY, COUNTY CLERK

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

JOHN BECKSTEAD, CHAIRMAN

Mill Rate - 8.5

(A) PROPERTY TAX CATEGORY	(B) ACCOUNT NUMBER	(C) VALUATIONS	(D) OPERATING TAX RATE	(E) TOTAL PRODUCTION	3/12 Required Reserves	\$	7,928,155
RESIDENTIAL	310-1500	\$ 1,548,412,773	0.006990	\$ 10,823,405	Balance Over/(Under)		
NON-RESIDENTIAL	310-1500	1,627,891,065	0.00850	13,837,074	Required Reserves	\$	250,000
OIL & GAS PRODUCTION	320-2100	297,125,827	0.00850	2,525,570			
OIL & GAS EQUIPMENT	320-2110	62,998,800	0.00850	535,490			
TOTAL VALUATION		\$ 3,536,428,465	TOTAL PRODUCTION	\$ 27,721,539	Budget @ 8.5 MILLS		

(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	\$ 19,090,100	58,277,519	(37,476,846)	31,712,618	8,178,155	7,928,155
APPRAISAL FEE FUND	101	20300	442,082	805,000	-	861,577	385,505	
ROAD FUND	102	20400	465,876	2,798,706	3,068,748	5,845,330	488,000	487,111
HEALTH CARE ASSISTANCE FUND	103	22000	3,538,454	3,345,702	(20,121)	5,507,289	1,356,746	
RISK MANAGEMENT FUND	104	29900	999,154	86,500	2,936,345	3,021,999	1,000,000	
MAJOR MEDICAL FUND (group insurance)	105	29900	68,231	7,853,000	-	7,921,231	-	
CORRECTIONS FUND	201	20100	-	1,429,600	15,511,422	16,941,022	-	
ENVIRONMENTAL - SOLID WASTE	202	20200	177,771	1,135,000	1,204,838	2,339,838	177,771	
COMMUNICATIONS / EMS GRT FUND	204	22700	4,529,071	5,640,335	(7,741,997)	160,855	2,266,554	
AMBULANCE FUND	205	29900	501,201	4,000	2,908,505	2,913,706	500,000	
EMERGENCY MEDICAL SERVICES FUND	206	20600	48,623	107,893	-	156,516	-	
COMMUNICATIONS AUTHORITY	207	20700	501,202	28,300	4,641,867	4,671,369	500,000	
FARM & RANGE FUND	208	20800	171,773	15,000	-	186,773	-	
STATE FIRE FUNDS	209	20900	1,951,519	2,359,546	-	2,359,546	1,951,519	
LAW ENFORCEMENT PROTECTION FUND	211	21100	867	86,400	-	87,267	-	
CRIMINAL JUSTICE TRAINING AUTHORITY	212	29900	186,293	273,930	-	279,526	180,697	
GOLF COURSE FUND	216	29900	-	783,587	521,726	1,305,313	-	
INTERGOVERNMENTAL GRANTS	218	21800	15,537,846	15,918,307	(11,832,822)	18,610,408	1,012,923	
INTERGOVERNMENTAL GRANTS (ARPA)	218	26000	-	-	12,038,694	12,038,694	-	
SENIOR CITIZENS	219	21900	-	134,043	173,206	307,249	-	
FIRE EXCISE TAX FUND	222	22200	1,173,193	2,930,647	522,820	4,265,926	360,734	
ALTERNATIVE SENTENCING	223	22300	974,752	3,000,626	-	3,231,873	743,505	
CLERK RECORDING EQUIPMENT FEE	225	22500	529,142	94,500	-	119,190	504,452	
SJC HOUSING AUTHORITY	292	29900	217,844	1,436,357	-	1,394,101	260,100	
WATER RESERVE	293	29900	7,718,881	1,795,945	(1,894,723)	-	7,620,103	
SAN JUAN WATER COMMISSION	294	29900	622,805	28,547	1,812,268	1,840,815	622,805	
JUVENILE SERVICES FUND	296	29900	-	791,000	2,681,512	3,472,512	-	
C.D.B.G. PROJECTS FUND	310	30200	30,785	750,000	-	780,785	-	
COMMUNICATIONS AUTHORITY CAPITAL	312	39900	318,890	-	-	-	318,890	
CAPITAL REPLACEMENT FUND	316	39900	-	-	5,628,142	4,008,333	1,619,809	
CAPITAL REPLACEMENT RESERVE	318	39900	2,808,251	10,000	153,316	-	2,971,567	
ROAD CONSTRUCTION FUND	321	30400	1,015,354	-	-	1,015,354	-	
GRT REVENUE BOND SERIES 2015	322	30100	2,661,864	35,000	-	2,556,973	139,891	
DEBT SERVICE	410	40200	125,589	-	5,163,100	5,247,322	41,367	
GRAND TOTAL			\$ 66,407,413	111,954,990	-	145,161,310	33,201,093	8,415,266



**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	Other
2012	1,299,127,218	1,838,867,739	104,958,212	1,461,342
2013	1,348,827,263	1,813,146,844	112,925,580	1,529,616
2014	1,390,807,512	1,779,807,201	109,034,725	1,504,476
2015	1,431,570,366	1,882,146,032	107,914,020	2,378,336
2016	1,466,073,002	1,977,212,412	110,908,455	2,292,185
2017	1,503,122,233	1,924,928,853	110,703,969	2,006,808
2018	1,533,485,335	2,003,428,848	108,437,576	1,675,392
2019	1,542,141,280	1,990,648,176	85,135,266	1,545,738
2020	1,564,891,204	1,964,341,270	88,908,312	1,363,189
2021	1,599,903,698	1,950,958,971	83,683,505	1,694,206

Fiscal Year Ended June 30	Total Residential Direct Tax Rate	Total Nonresidential Direct Tax Rate	Estimated Actual Value	Taxable Assessed
				Value as a Percentage of Actual Value
2012	6.267	8.500	11,980,826,874	33.3%
2013	6.326	8.500	12,203,758,967	33.3%
2014	6.310	8.500	10,971,381,967	33.3%
2015	6.231	8.500	11,110,391,526	33.3%
2016	6.231	8.500	11,926,487,916	33.3%
2017	6.529	8.500	10,912,865,090	33.3%
2018	6.545	8.500	10,631,761,823	33.3%
2019	6.700	8.500	10,915,340,048	33.3%
2020	6.936	8.500	11,453,748,012	33.3%
2021	6.990	8.500	10,874,831,171	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.

Oil & Gas

Production	Equipment	Less: Tax- Exempt Property	Adjustment For Protested Taxes	Total Taxable Assessed Value (1)
927,738,572	188,409,438	334,701,265	(36,245,907)	3,989,615,349
973,295,757	191,541,251	357,476,422	(19,938,153)	4,063,851,736
617,524,176	122,603,907	408,637,923	40,826,121	3,653,470,195
688,792,987	138,372,909	408,727,625	(142,686,647)	3,699,760,378
809,315,876	161,542,839	411,393,777	(144,430,516)	3,971,520,476
418,398,768	83,657,942	422,186,450	13,351,952	3,633,984,075
350,503,791	71,659,291	428,361,202	(100,452,344)	3,540,376,687
458,556,436	106,741,785	440,536,288	(109,424,157)	3,634,808,236
517,200,322	119,341,120	450,778,420	8,831,091	3,814,098,088
363,818,127	78,955,979	458,711,161	1,015,455	3,621,318,780

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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
2012	68,420,052	514,138	68,934,190	66,897,199	97.77%	2,031,897	68,929,096	99.99%
2013	69,282,296	1,136,051	70,418,347	68,049,597	98.22%	2,360,442	70,410,039	99.99%
2014	71,655,257	1,719,622	73,374,879	70,753,818	98.74%	2,603,842	73,357,661	99.98%
2015	68,749,770	2,171,809	70,921,578	68,545,196	99.70%	2,341,020	70,886,216	99.95%
2016	73,993,688	1,531,025	75,524,712	72,269,305	97.67%	3,018,588	75,287,893	99.69%
2017	79,091,914	(245,955)	78,845,959	76,104,786	96.22%	2,557,695	78,662,481	99.77%
2018	78,294,097	1,773,028	80,067,125	77,869,742	99.46%	1,894,573	79,764,315	99.62%
2019	79,278,051	1,720,161	80,998,212	78,256,697	98.71%	2,146,919	80,403,616	99.27%
2020	80,967,813	1,274,546	82,242,359	78,418,331	96.85%	2,607,006	81,025,337	98.52%
2021	81,009,984	995,386	82,005,370	79,573,324	98.23%	(0)	79,573,324	97.03%

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>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
<u>Direct Rate</u>				
San Juan County				
Operating Millage	6.267	6.326	6.310	6.231
Debt Service Millage	0.000	0.000	0.000	0.000
Total County Millage	6.267	6.326	6.310	6.231
<u>Overlapping Rates</u>				
City of Bloomfield				
Operating Millage	4.881	4.906	4.882	4.804
Debt Service Millage	2.254	2.099	2.094	1.191
Total City Millage	7.135	7.005	6.976	5.995
City of Aztec				
Operating Millage	4.555	4.587	4.571	4.481
Debt Service Millage	0.000	0.000	0.000	0.000
Total City Millage	4.555	4.587	4.571	4.481
City of Farmington				
Operating Millage	1.419	1.431	1.426	1.407
Debt Service Millage	0.000	0.000	0.000	0.000
Total City Millage	1.419	1.431	1.426	1.407
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	2.131	2.149	2.149	2.122
Debt Service Millage	4.567	6.517	8.448	6.676
Total School Millage	6.698	8.666	10.597	8.798
Bloomfield Schools				
Operating Millage	2.135	2.155	2.298	2.274
Debt Service Millage	6.246	6.752	9.005	7.337
Total School Millage	8.381	8.907	11.303	9.611
Farmington Schools				
Operating Millage	4.644	4.552	3.986	2.290
Debt Service Millage	4.976	5.199	5.760	7.431
Total School Millage	9.620	9.751	9.746	9.721
Consolidated Schools				
Operating Millage	2.245	2.258	2.332	2.309
Debt Service Millage	6.837	6.828	6.818	6.818
Total School Millage	9.082	9.086	9.150	9.127
San Juan College				
Operating Millage	3.133	3.162	3.154	3.114
Debt Service Millage	0.600	0.420	0.600	0.600
Total School Millage	3.733	3.582	3.754	3.714
State of New Mexico				
Operating Millage	0.000	0.000	0.000	0.000
Debt Service Millage	1.362	1.360	1.360	1.360
Total School Millage	1.362	1.360	1.360	1.360

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

* Kirtland became a municipality effective July 1, 2015

<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
6.231	6.529	6.545	6.700	6.936	6.990
0.000	0.000	0.000	0.000	0.000	0.000
6.231	6.529	6.545	6.700	6.936	6.990
4.762	4.713	4.727	4.841	4.980	5.001
0.971	0.872	0.900	0.807	0.996	0.000
5.733	5.585	5.627	5.648	5.976	5.001
4.444	4.385	4.391	4.475	4.673	4.696
0.000	0.000	0.000	0.000	0.000	0.000
4.444	4.385	4.391	4.475	4.673	4.696
1.410	1.392	1.394	1.425	1.473	1.484
0.000	0.000	0.000	0.000	0.000	0.000
1.410	1.392	1.394	1.425	1.473	1.484
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
2.107	2.082	2.085	2.132	2.157	2.159
8.393	10.764	10.227	10.192	10.227	10.215
10.500	12.846	12.312	12.324	12.384	12.374
2.261	2.243	2.255	2.301	2.312	2.313
8.367	8.999	8.950	9.790	9.789	9.746
10.628	11.242	11.205	12.091	12.101	12.059
2.297	2.270	2.276	2.327	2.839	3.542
7.439	7.421	7.447	7.446	6.943	6.269
9.736	9.691	9.723	9.773	9.782	9.811
2.312	2.500	2.487	2.500	2.500	2.500
6.818	6.821	6.823	6.816	6.816	6.813
9.130	9.321	9.310	9.316	9.316	9.313
3.114	3.263	3.314	3.392	3.512	3.539
0.600	0.600	0.600	0.600	0.600	0.600
3.714	3.863	3.914	3.992	4.112	4.139
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>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
<u>Direct Rate</u>				
San Juan County				
Operating Millage	8.500	8.500	8.500	8.500
Debt Service Millage	0.000	0.000	0.000	0.000
Total County Millage	8.500	8.500	8.500	8.500
<u>Overlapping Rates</u>				
City of Bloomfield				
Operating Millage	6.527	6.865	6.984	7.000
Debt Service Millage	2.254	2.099	2.094	1.191
Total City Millage	8.781	8.964	9.078	8.191
City of Aztec				
Operating Millage	5.941	6.509	6.873	6.873
Debt Service Millage	0.000	0.000	0.000	0.000
Total City Millage	5.941	6.509	6.873	6.873
City of Farmington				
Operating Millage	2.128	2.225	2.225	2.225
Debt Service Millage	0.000	0.000	0.000	0.000
Total City Millage	2.128	2.225	2.225	2.225
Town of Kirtland*				
Operating Millage	0.000	0.000	0.000	0.000
Debt Service Millage	0.000	0.000	0.000	0.000
Total Town Millage	0.000	0.000	0.000	0.000
Aztec Schools				
Operating Millage	2.500	2.500	2.500	2.500
Debt Service Millage	4.567	6.517	8.448	6.676
Total School Millage	7.067	9.017	10.948	9.176
Bloomfield Schools				
Operating Millage	2.500	2.500	2.500	2.500
Debt Service Millage	6.246	6.752	9.005	7.337
Total School Millage	8.746	9.252	11.505	9.837
Farmington Schools				
Operating Millage	4.947	4.725	4.166	2.500
Debt Service Millage	4.976	5.199	5.760	7.431
Total School Millage	9.923	9.924	9.926	9.931
Consolidated Schools				
Operating Millage	2.500	2.500	2.500	2.500
Debt Service Millage	6.837	6.828	6.818	6.818
Total School Millage	9.337	9.328	9.318	9.318
San Juan College				
Operating Millage	4.500	4.500	4.500	4.500
Debt Service Millage	0.600	0.420	0.600	0.600
Total School Millage	5.100	4.920	5.100	5.100
State of New Mexico				
Operating Millage	0.000	0.000	0.000	0.000
Debt Service Millage	1.362	1.360	1.360	1.360
Total School Millage	1.362	1.360	1.360	1.360

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

* Kirtland became a municipality effective July 1, 2015

<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
8.500	8.500	8.500	8.500	8.500	8.500
0.000	0.000	0.000	0.000	0.000	0.000
8.500	8.500	8.500	8.500	8.500	8.500
6.928	6.622	7.000	7.000	7.000	7.000
0.971	0.872	0.900	0.807	0.996	0.000
7.899	7.494	7.900	7.807	7.996	7.000
6.868	6.873	6.873	6.873	6.600	6.828
0.000	0.000	0.000	0.000	0.000	0.000
6.868	6.873	6.873	6.873	6.600	6.828
2.225	2.209	2.218	2.225	2.225	2.225
0.000	0.000	0.000	0.000	0.000	0.000
2.225	2.209	2.218	2.225	2.225	2.225
0.000	0.000	0.000	0.000	0.000	0.000
0.000	0.000	0.000	0.000	0.000	0.000
0.000	0.000	0.000	0.000	0.000	0.000
2.500	2.500	2.500	2.500	2.386	2.386
8.393	10.764	10.227	10.192	10.227	10.215
10.893	13.264	12.727	12.692	12.613	12.601
2.500	2.500	2.500	2.500	2.500	2.500
8.367	8.999	8.950	9.790	9.789	9.746
10.867	11.499	11.450	12.290	12.289	12.246
2.500	2.500	2.500	2.500	3.000	3.700
7.439	7.421	7.447	7.446	6.943	6.269
9.939	9.921	9.947	9.946	9.943	9.969
2.500	2.500	2.500	2.500	2.500	2.500
6.818	6.821	6.823	6.816	6.816	6.813
9.318	9.321	9.323	9.316	9.316	9.313
4.500	4.500	4.500	4.500	4.500	4.500
0.600	0.600	0.600	0.600	0.600	0.600
5.100	5.100	5.100	5.100	5.100	5.100
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
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO**

Taxpayer	2021			2012		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Arizona Public Service Co.	\$ 398,056,096	1	11.0%	\$ 233,577,276	4	5.9%
Public Service Co. of New Mexico	179,966,012	2	5.0%	563,240,879	1	14.1%
Harvest Four Corners LLC	74,228,548	3	2.0%			
Enterprise Field Service LLC	60,000,091	4	1.7%	228,872,783	5	5.7%
El Paso Natural Gas Co	35,421,099	5	1.0%	125,649,269	9	3.1%
Farmington, City of	30,694,052	6	0.8%			
Salt River Project AG IMP and Power Dist	30,574,183	7	0.8%			
Hilcorp San Juan LP	27,034,091	8	0.7%			
Mid-America Pipeline Co LLC	24,853,822	9	0.7%			
Tucson Electric Power Co	19,157,103	10	0.5%	248,872,857	3	6.2%
BHP Navajo Coal Co				259,951,591	2	6.5%
Williams Four Corners LLC				224,998,343	6	5.6%
Southern California Edison Co				149,519,705	7	3.7%
San Juan Coal Co				148,637,357	8	3.7%
MSR Public Power Agency				91,749,851	10	2.3%
Totals	\$ 879,985,097		24.2%	\$ 2,275,069,911		56.8%

Source: San Juan County Assessor's Office

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

Fiscal Year	Property Tax	Gross Receipts Tax	Gas/Motor Vehicle Tax	Franchise Tax	Oil & Gas Tax	Cigarette Tax	Total Taxes
2012	23,330,074	37,453,608	1,877,940	1,691,234	9,480,043	14	73,832,913
2013	23,044,567	35,368,570	1,978,015	1,557,371	6,689,966	-	68,638,489
2014	23,469,526	35,174,675	2,014,338	1,780,304	7,575,606	-	70,014,449
2015	22,882,098	40,715,728	2,107,049	1,797,121	7,039,303	-	74,541,299
2016	23,310,212	41,714,064	1,303,011	1,783,838	5,313,530	-	73,424,655
2017	25,035,339	36,878,593	1,244,495	1,557,524	4,977,124	-	69,693,075
2018	25,262,536	38,093,924	1,249,676	1,429,970	5,468,676	-	71,504,782
2019	25,749,227	36,362,657	1,238,379	1,462,145	6,040,156	-	70,852,564
2020	25,629,026	38,336,166	1,143,558	1,536,885	4,280,705	-	70,926,340
2021	26,139,634	32,068,607	1,048,876	1,338,735	4,210,148	-	64,806,000
Percent Change 2012-2021	12.04%	-14.38%	-44.15%	-20.84%	-55.59%	-100.00%	-12.23%



**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
2012	5.1250%	0.8125%	0.3750%	6.3125%
2013	5.1250%	0.8125%	0.3750%	6.3125%
2014	5.1250%	0.8750%	0.3750%	6.3750%
2015*	5.1250%	1.0625%	0.3750%	6.5625%
2016**	5.1250%	1.0625%	0.3750%	6.5625%
2017	5.1250%	1.0625%	0.3750%	6.5625%
2018	5.1250%	1.0625%	0.3750%	6.5625%
2019	5.1250%	1.0625%	0.3750%	6.5625%
2020	5.1250%	1.0625%	0.3750%	6.5625%
2021	5.1250%	1.1875%	0.3750%	6.6875%

CITY OF AZTEC (COA)

Fiscal Year	State GRT	COA Share of State GRT	COA Direct Rate	San Juan County	Total COA GRT
2012	3.9000%	1.2250%	1.8125%	0.8125%	7.7500%
2013	3.9000%	1.2250%	1.8125%	0.8125%	7.7500%
2014	3.9000%	1.2250%	1.8125%	0.8750%	7.8125%
2015*	3.9000%	1.2250%	1.8125%	1.0625%	8.0000%
2016**	3.9000%	1.2250%	1.8125%	1.0625%	8.0000%
2017	3.9000%	1.2250%	1.8125%	1.0625%	8.0000%
2018	3.9000%	1.2250%	1.8125%	1.0625%	8.0000%
2019	3.9000%	1.2250%	2.0625%	1.0625%	8.2500%
2020	3.9000%	1.2250%	2.0625%	1.0625%	8.2500%
2021	3.9000%	1.2250%	2.0625%	1.1875%	8.3750%

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
2012	3.9000%	1.2250%	0.0000%	1.4375%	6.5625%
2013	3.9000%	1.2250%	0.0000%	1.4375%	6.5625%
2014	3.9000%	1.2250%	0.0000%	1.5000%	6.6250%
2015*	3.9000%	1.2250%	0.0000%	1.6875%	6.8125%
2016**	3.9000%	1.2250%	0.0000%	1.6875%	6.8125%
2017	3.9000%	1.2250%	0.0000%	1.6875%	6.8125%
2018	3.9000%	1.2250%	0.0000%	1.6875%	6.8125%
2019	3.9000%	1.2250%	0.0000%	1.6875%	6.8125%
2020	3.9000%	1.2250%	0.0000%	1.6875%	6.8125%
2021	3.9000%	1.2250%	0.0000%	1.8125%	6.9375%

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
2012	-	-	-	-	-
2013	-	-	-	-	-
2014	-	-	-	-	-
2015	-	-	-	-	-
2016**	3.9000%	1.2250%	0.2500%	1.3125%	6.6875%
2017	3.9000%	1.2250%	0.2500%	1.3125%	6.6875%
2018	3.9000%	1.2250%	0.4375%	1.3125%	6.8750%
2019	3.9000%	1.2250%	0.4375%	1.3125%	6.8750%
2020	3.9000%	1.2250%	0.4375%	1.3125%	6.8750%
2021	3.9000%	1.2250%	0.4375%	1.4375%	7.0000%

CITY OF FARMINGTON (COF)

Fiscal Year	State GRT	COF Share of State GRT	COF Direct Rate	San Juan County	Total COF GRT
2012	3.9000%	1.2250%	1.1875%	0.8125%	7.1250%
2013	3.9000%	1.2250%	1.1875%	0.8125%	7.1250%
2014	3.9000%	1.2250%	1.1875%	0.8750%	7.1875%
2015*	3.9000%	1.2250%	1.1875%	1.0625%	7.3750%
2016**	3.9000%	1.2250%	1.4375%	1.0625%	7.6250%
2017	3.9000%	1.2250%	1.4375%	1.0625%	7.6250%
2018	3.9000%	1.2250%	1.4375%	1.0625%	7.6250%
2019	3.9000%	1.2250%	2.0625%	1.0625%	8.2500%
2020	3.9000%	1.2250%	2.0625%	1.0625%	8.2500%
2021	3.9000%	1.2250%	2.0625%	1.1875%	8.3750%

CITY OF BLOOMFIELD (COB)

Fiscal Year	State GRT	COB Share of State GRT	COB Direct Rate	San Juan County	Total COB GRT
2012	3.9000%	1.2250%	1.7500%	0.8125%	7.6875%
2013	3.9000%	1.2250%	1.7500%	0.8125%	7.6875%
2014	3.9000%	1.2250%	1.7500%	0.8750%	7.7500%
2015*	3.9000%	1.2250%	1.7500%	1.0625%	7.9375%
2016**	3.9000%	1.2250%	1.7500%	1.0625%	7.9375%
2017	3.9000%	1.2250%	2.0000%	1.0625%	8.1875%
2018	3.9000%	1.2250%	2.0000%	1.0625%	8.1875%
2019	3.9000%	1.2250%	2.0000%	1.0625%	8.1875%
2020	3.9000%	1.2250%	2.0000%	1.0625%	8.1875%
2021	3.9000%	1.2250%	2.0000%	1.1875%	8.3125%

TOWN OF KIRTLAND (TOK)***

Fiscal Year	State GRT	TOK Share of State GRT	TOK Direct Rate	San Juan County	Total TOK GRT
2012	-	-	-	-	-
2013	-	-	-	-	-
2014	-	-	-	-	-
2015	-	-	-	-	-
2016**	3.9000%	1.2250%	0.2500%	1.0625%	6.4375%
2017	3.9000%	1.2250%	0.2500%	1.0625%	6.4375%
2018	3.9000%	1.2250%	0.4375%	1.0625%	6.6250%
2019	3.9000%	1.2250%	0.4375%	1.0625%	6.6250%
2020	3.9000%	1.2250%	0.4375%	1.0625%	6.6250%
2021	3.9000%	1.2250%	0.4375%	1.1875%	6.7500%

* Local option taxes increase effective January 1, 2016
** Kirtland became a municipality effective July 1, 2015

Source: State of New Mexico Taxation and Revenue

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**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	2012	2013	2014	2015
Agriculture	\$ 2,883,997	\$ 2,748,608	\$ 3,939,601	\$ 4,010,281
Mining	770,831,506	684,935,139	548,061,236	490,471,982
Construction	368,031,790	374,086,932	313,517,746	513,392,407
Manufacturing	215,406,287	201,220,614	171,098,147	205,093,482
Trans, Comm., Util.	243,291,675	237,666,945	215,832,692	287,686,618
Wholesale Trade	232,759,934	238,589,551	200,135,660	251,169,827
Retail Trade	788,255,616	763,368,658	657,150,287	895,930,220
Finance, Insurance & Real Estate	55,908,709	60,915,218	50,140,822	79,242,539
Services	897,450,509	870,803,442	760,692,028	1,256,087,174
Government	45,935,607	47,602,295	58,146,780	118,450,207
Total (1)	\$ 3,620,755,630	\$ 3,481,937,402	\$ 2,978,714,999	\$ 4,101,534,737
County Direct Tax Rate as of 6/30	1.1875%	1.1875%	1.2500%	1.4375%

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

(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).

2016	2017	2018 (2)	2019	2020	2021
\$ 2,114,412	\$ 2,953,840	\$ 1,988,114	\$ 2,605,789	\$ 2,783,286	\$ 3,562,597
157,815,027	139,822,637	182,439,695	175,999,612	173,871,791	106,664,516
632,048,829	457,728,403	490,996,752	266,792,326	376,926,086	299,453,628
162,237,624	126,458,836	137,914,970	136,170,347	160,642,159	148,267,780
325,037,360	347,040,522	339,694,539	328,544,015	369,644,244	247,266,633
170,540,255	126,114,095	150,739,935	144,941,572	135,811,669	116,463,520
745,552,166	669,182,655	773,800,901	781,606,023	833,837,213	928,440,237
70,328,964	57,150,904	69,601,019	77,647,159	101,719,286	68,587,392
1,070,380,363	778,417,676	930,638,772	940,112,026	1,075,482,857	1,040,604,376
98,624,779	65,223,757	72,749,035	84,212,536	85,830,084	83,614,665
\$ 3,434,679,779	\$ 2,770,093,325	\$ 3,150,563,732	\$ 2,938,631,405	\$ 3,316,548,675	\$ 3,042,925,344
1.4375%	1.4375%	1.4375%	1.4375%	1.4375%	1.5625%



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

Function/Program	EMPLOYEES AS OF JUNE 30									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government										
County Commission	5	5	5	5	5	5	5	5	5	5
Assessor's	30	30	30	30	30	29	27	26	26	25
County Clerk	7	7	7	8	8	8	8	8	8	8
Bureau of Elections	5	5	5	4	4	4	3	3	3	3
Probate Judge	1	1	1	1	1	1	1	1	1	1
County Treasurer	7	7	7	7	7	6	7	6	6	6
Finance	15	15	15	15	15	15	15	15	15	15
Central Purchasing	8	8	8	8	8	8	5	5	5	5
Human Resources	7	7	7	7	7	7	7	8	8	8
Information Systems	10	10	10	8	8	9	8	9	9	9
Geographic Info Systems	3	3	3	3	3	2	1	1	1	1
Legal	7	7	7	7	7	7	5	4	4	4
County Executive Office	10	10	10	10	10	10	9	8	7	7
Risk Management	2	2	2	2	2	2	2	2	2	2
Intern										
Intern	N/A	N/A	N/A	N/A	N/A	N/A	N/A	4	4	4
Public Safety										
Corrections										
Detention Center	146	146	146	146	146	147	146	147	147	147
Sheriff Department	130	131	131	131	131	131	130	131	132	134
Criminal Justice Training Auth	2	2	2	2	2	2	2	2	2	2
Community Development	13	13	13	13	13	13	11	10	10	10
Emergency Management	6	6	6	6	6	6	6	5	5	4
Fire Operations	14	14	14	14	15	15	14	14	14	21
Compliance	9	9	9	9	9	9	9	7	7	7
DWI Treatment Facility	32	32	34	34	34	33	32	25	25	25
AXIS/NEXUS	12	12	12	12	12	13	14	11	11	11
Juvenile Services	50	50	50	50	50	49	46	45	45	44
Communications Authority	48	48	48	48	48	48	48	48	48	48
Public Works										
Road	62	62	61	61	61	61	58	58	58	58
Health and Welfare										
Health Care Assistance	2	2	2	1	1	1	1	1	2	4
Housing Authority	3	3	3	3	3	3	2	2	2	2
Culture and Recreation										
Parks & Facilities	62	62	62	62	62	62	58	57	57	57
Golf Course	12	11	11	11	11	10	10	10	10	10
Senior Centers	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1
Environmental										
Solid Waste	31	31	31	31	30	30	28	28	28	28
San Juan Water Commission	5	5	5	6	6	6	6	6	6	6
Total	756	756	757	755	755	752	724	712	713	722

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

SAN JUAN COUNTY STAFFING								
Grant Funded Positions		FY2019 Beginning Budget	FY2019 Ending Budget	FY2020 Beginning Budget	FY2020 Ending Budget	FY2021 Beginning Budget	FY2021 Ending Budget	FY2022 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	0	0	0	0	0	0
	County Manager	0	1	1	1	1	1	1
	Deputy County Manager	0	0	0	0	1	1	1
	County Operations Officer	1	0	0	0	0	0	0
	County Admin Officer	0	1	1	1	0	0	0
	Public Engagement & Marketing Coordinator	1	0	0	0	0	0	0
	Public Relations and Film Manager	0	0	0	0	0	1	1
	Public Relations Manager	0	1	1	1	1	0	0
	Crime Stoppers Executive Director	1	1	1	0	0	0	0
	Executive Admin Assistant	1	1	1	1	1	1	1
	Office Assistant III	1	1	1	1	1	1	1
	Office Assistant I	1	1	1	1	1	1	1
	Safety & Compliance Manager	1	1	1	1	1	1	1
	HCAP Manager	1	1	1	1	1	0	0
	Community Health and Social Services Director	0	0	0	0	0	1	1
	Behavioral Health Director	0	0	1	1	1	1	1
	Peer Mentor Behavioral Health FT	0	0	0	0	0	2	2
	Office Assistant Behavioral Health FT	0	0	0	0	0	0	1
	Total Authorized County Executive Office Positions	9	9	10	9	9	11	12
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
Bureau of Elections								
	Election Clerk III	1	1	1	1	1	1	1
	Election Clerk II	2	2	2	2	2	2	2
	Total Authorized Bureau of Elections Positions	3	3	3	3	3	3	3
Probate Judge								
	Probate Judge	1	1	1	1	1	1	1
	Total Probate Judge	1	1	1	1	1	1	1
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	2	2	2
	CAMA Database Administrator	1	0	0	0	0	0	0
	Chief Mapper/Platter	1	1	1	1	1	1	1
	Mapper/Platter	1	1	1	1	1	1	1
	Quality Control Supervisor	1	1	1	1	0	0	0
	Office Manager	0	1	1	1	1	1	1
	Property Records Maintenance Manager	1	0	0	0	0	0	0
	Personal Property Appraiser	1	1	1	1	1	1	1
	Appraiser III	2	2	2	2	2	3	3
	Appraiser II	1	1	1	1	1	0	0
	Appraiser I	7	7	7	7	6	6	6
	Appraisal/Appeals Clerk	1	1	1	1	1	1	1
	Document Specialist III	3	3	3	3	3	3	3
	Document Specialist II	1	1	1	1	1	0	0
	Document Specialist I	0	0	0	0	0	1	1
	Residential Appraisal Manager	1	1	1	1	1	1	1
	Appraisal/Appeals Clerk II	2	2	2	2	2	2	2
	Total Authorized Assessor's Office Positions	27	26	26	26	25	25	25



**SAN JUAN COUNTY
STAFFING**

Grant Funded Positions		FY2019 Beginning Budget	FY2019 Ending Budget	FY2020 Beginning Budget	FY2020 Ending Budget	FY2021 Beginning Budget	FY2021 Ending Budget	FY2022 Beginning Budget
Treasurer's Office								
	County Treasurer	1	1	1	1	1	1	1
	Chief Deputy Treasurer	1	1	1	1	1	1	1
	Deputy Treasurer III	1	2	2	2	2	2	2
	Deputy Treasurer II	2	1	1	1	1	1	1
	Accountant	1	1	1	1	1	1	1
	Cashier	1	0	0	0	0	0	0
	Total Authorized Treasurer's Office Positions	7	6	6	6	6	6	6
Finance Department								
	Chief Financial Officer (CFO)	1	0	0	0	0	1	1
	Chief Financial & Strategy Officer	0	1	1	1	1	0	0
	Deputy Chief Financial Officer	1	1	1	1	1	1	1
	Administrative Assistant	1	1	1	1	1	1	1
	Financial Manager	2	2	2	2	2	2	2
	Accountant	2	2	2	2	2	2	2
	Accountant II (50% DWI/Meth, 50% Gen Fund)	1	1	1	1	1	1	1
	Finance Technician	1	1	1	1	1	1	1
	A/P Supervisor	1	1	1	1	1	1	1
	Accounting Clerk III	1	1	1	1	1	1	1
	Accounting Clerk II	1	1	1	1	1	1	1
	Payroll Supervisor	1	1	1	1	1	1	1
	Payroll Clerk	2	2	2	2	2	2	2
	Total Authorized 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
	Warehouse Agent	1	1	1	1	1	1	1
	Total Authorized 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	0	0	0	0
	Benefits Specialist	0	0	0	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	1	1	1	1	1	1
	Total Authorized Human Resources Positions	7	8	8	8	8	8	8
Information Systems								
	Chief Information Officer (CIO)	1	1	1	1	1	1	1
	Deputy Chief Information Officer	1	1	1	1	1	1	1
	IS Administrative Assitant	1	1	1	1	1	1	0
	Detention IS Administrator	2	2	2	2	2	2	2
	Information Systems Generalist (AS)	0	1	1	1	1	1	1
	IS Infrastructure Architect	0	0	0	1	1	1	1
	Information Systems Generalist	3	3	3	2	2	2	3
	Total Budgeted Information Technology Positions	8	9	9	9	9	9	9
Geographic Info. Systems								
	GIS Manager	1	1	1	1	1	1	1
	Total Authorized Geographic Information Systems Positions	1	1	1	1	1	1	1

SAN JUAN COUNTY STAFFING								
Grant Funded Positions		FY2019 Beginning Budget	FY2019 Ending Budget	FY2020 Beginning Budget	FY2020 Ending Budget	FY2021 Beginning Budget	FY2021 Ending Budget	FY2022 Beginning Budget
Legal Department								
	County Attorney	1	1	1	1	1	1	1
	Deputy County Attorney II	1	1	1	1	1	1	1
	Deputy County Attorney I	1	0	0	0	0	0	0
	Legal Assistant	1	1	1	1	1	1	1
	Office Assistant II	1	1	1	1	1	1	1
	Risk Management Manager	1	1	1	1	1	1	1
	Office Assistant III	1	1	1	1	1	1	1
	Total Authorized Legal Department Positions	7	6	6	6	6	6	6
Sheriff's Office								
	County Sheriff	1	1	1	1	1	1	1
	Undersheriff	1	1	1	1	1	1	1
	Captain	2	2	2	3	3	3	3
	Lieutenant	6	6	6	6	6	6	6
	Sergeant	11	11	11	11	11	11	11
	Corporal	13	13	13	13	13	13	13
	Senior Deputy Sheriff	8	8	8	3	3	3	3
	Deputy Sheriff	48	48	48	52	52	52	52
	Behavioral Health Deputy	0	0	0	0	0	1	1
	CJTA Director (Sergeant)	0	1	1	0	0	0	0
	SR Deputy Sheriff-SJCCJTA Instructor	1	1	1	1	1	1	1
	Deputy Sheriff SORNA	0	0	0	1	1	1	1
	Community Relations Liaison	1	1	1	0	0	0	0
	Public Information Manager	0	0	0	1	1	1	1
	Detective	11	11	11	11	11	11	11
	Crime Scene Technician	1	1	1	0	0	0	0
	Crime Scene Investigator	0	0	0	1	1	1	1
	Equipment Technician	1	1	1	1	1	1	1
	Animal Control Officer	2	2	2	2	2	2	2
	Civilian Operations Supervisor	1	1	1	1	1	1	1
	Network Supervisor	1	0	0	0	0	0	0
	PC Services Technician	1	0	0	1	1	1	1
	IS Manager SO	0	1	1	1	1	1	1
	IS Generalist SO	0	1	1	1	1	1	1
	SO Financial Manager	1	1	1	1	1	1	1
	Office Manager	1	1	1	0	0	0	0
	Office Assistant I	0	0	0	0	0	1	1
	Executive Office Assistant	1	1	1	1	1	1	1
	Criminal Analyst Supervisor	0	0	0	1	1	1	1
	Property & Evidence Manager	1	1	1	1	1	1	1
	Evidence Custodian Assistant	2	2	2	2	2	3	3
	Records Technician	10	10	10	10	10	9	9
	Records Technician (Part-time)	1	1	1	1	1	1	1
	Sex Offender Program Technician	1	1	1	1	1	1	1
	Lead Mechanic	1	1	1	1	1	1	1
	Mechanic	1	1	1	1	1	1	1
	Total Authorized Sheriff's Office Positions	130	131	131	132	132	134	134
Criminal Justice Training Authority								
	Criminal Justice Training Authority Director	1	1	1	1	1	1	1
	Office Manager	1	1	1	1	1	1	1
	Total Authorized Criminal Justice Positions	2	2	2	2	2	2	2
Community Development								
	General Serv/Community Dev Administrator	1	1	1	1	1	0	0
	Community Development Director	0	0	0	0	0	1	1
	Rural Addressing Coordinator	1	1	1	1	1	1	1
	Rural Addressing Technician I	1	1	1	1	1	1	1
	Subdivision Review Officer	1	1	1	1	1	1	1
	Code Compliance Officer	1	1	1	1	1	1	1
	Office Assistant III	1	1	1	1	1	1	1
	Total Authorized Community Development Positions	6	6	6	6	6	6	6



SAN JUAN COUNTY STAFFING								
Grant Funded Positions		FY2019 Beginning Budget	FY2019 Ending Budget	FY2020 Beginning Budget	FY2020 Ending Budget	FY2021 Beginning Budget	FY2021 Ending Budget	FY2022 Beginning Budget
Building Inspection								
	Building Official	1	1	1	1	1	1	1
	Building Inspector II	0	0	0	0	0	1	1
	Building Inspector	1	1	1	1	1	0	0
	Building Division Counter Tech	1	1	1	1	1	1	1
	Plumbing/Mechanical Inspector	1	0	0	0	0	0	0
	Electrical Inspector	1	1	1	1	1	1	1
	Total Authorized Building Inspection Positions	5	4	4	4	4	4	4
Emergency Management								
	Emergency Manager	1	1	1	1	1	1	1
	Flood Plain Manager	1	1	1	1	1	0	0
	Emergency Mgmt Coord	1	1	1	1	1	1	1
	Radio Communications Supervisor	1	1	1	1	1	1	1
	Radio Communications Technician	1	1	1	1	1	1	1
	Emergency Mgmt Specialist	1	0	0	0	0	0	0
	Total Authorized Emergency Management Positions	6	5	5	5	5	4	4
Fire Operations								
	Fire Chief	1	1	1	1	1	1	1
	Deputy Fire Chief	1	1	1	0	0	0	0
	Fire Captain	0	0	0	1	1	1	1
	Deputy Chief - Administration	0	0	0	1	1	1	1
	Deputy Chief - Operations	0	0	0	1	1	1	1
	Division Chief - Safety & Support	0	0	0	0	0	1	1
	Division Chief - Training	1	1	1	1	1	1	1
	Division Chief - IT	1	1	1	1	1	0	0
	Division Chief - EMS	1	1	1	1	1	1	1
	Division Chief - Wildland	1	1	1	0	0	0	0
	Division Chief - Fire Marshal	1	1	1	0	0	0	0
	Division Chief - Vol. Recruitment/Retention	1	1	1	1	1	1	1
	Shop Manager	1	1	1	1	1	1	1
	Mechanic	3	3	3	3	3	3	3
	Lieutenant Bloomfield Fire	0	0	0	0	0	2	2
	Captain Fire Apparatus	0	0	0	0	0	1	1
	Office Manager Bloomfield Fire	0	0	0	0	0	1	1
	Captain Fire Prevention	0	0	0	0	0	1	1
	Engineer Bloomfield Fire	0	0	0	0	0	2	2
	Administrative Assistant	0	0	0	0	0	1	1
	Office Manager	1	1	1	1	1	1	1
	Office Assistant III	1	1	1	1	1	0	0
	Total Authorized Fire Operations Positions	14	14	14	14	14	21	21
Parks & Facilities								
	Parks & Facilities Director	1	1	1	1	1	1	1
	Deputy Parks & Facilities Director	1	1	1	1	1	1	1
	Office Manager	1	1	1	1	1	1	1
	Event Coordinator	1	1	1	1	1	1	1
	Parks Foreman	1	1	1	1	1	1	1
	Grounds Foreman	1	1	1	1	1	1	1
	Building & Grounds Manager	1	0	0	0	0	0	0
	Building & Grounds Supervisor	1	1	1	1	1	1	1
	Custodial Manager	1	1	1	1	1	1	1
	Electrical Maintenance Technician	2	2	2	2	2	2	2
	Lead Maintenance Electrician	1	1	1	1	1	1	1
	Maintenance Foreman	1	1	1	1	1	1	1
	Maintenance Technician III	2	2	2	2	2	2	2
	Maintenance Technician II	6	6	6	6	6	6	6
	Maintenance Technician	7	7	7	7	7	8	8
	Event Set-up Maintenance Technician	3	3	3	3	3	3	3
	Maintenance Service Technician	1	1	1	1	1	1	1
	Welder	1	1	1	1	1	0	0
	Fabricator	0	0	0	0	0	1	1
	Custodian	18	18	18	18	18	18	18
	Cabinet Maker	1	1	1	1	1	0	0
	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	58	57	57	57	57	57	57

SAN JUAN COUNTY STAFFING								
Grant Funded Positions		FY2019 Beginning Budget	FY2019 Ending Budget	FY2020 Beginning Budget	FY2020 Ending Budget	FY2021 Beginning Budget	FY2021 Ending Budget	FY2022 Beginning Budget
Golf Course	GC General Manager/Head Pro	1	1	1	1	1	1	1
	GC Assistant Golf Pro	2	2	2	2	2	2	2
	GC Pro Shop Attendant Part-time	1	1	1	1	1	1	1
	GC Food and Beverage Manager	1	1	1	1	1	1	1
	GC 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	1	1	1	1	1	1	1
	Director of First Tee Program	1	1	1	1	1	1	1
	Total Authorized Golf Course Positions	10	10	10	10	10	10	10
Compliance	Compliance Supervisor	1	1	1	1	1	1	1
	Compliance Officer	6	4	4	4	4	4	4
	Office Assistant III	1	1	1	1	1	1	1
	Office Assistant II	1	1	1	1	1	1	1
	Total Authorized Compliance Positions	9	7	7	7	7	7	7
DWI Treatment Facility	Alternative Sentencing Director	1	1	1	1	1	1	1
	Alternative Sentencing Deputy Director	1	1	1	1	1	1	1
	Office Manager	1	1	1	1	1	1	1
	Quality and Compliance Coordinator	1	1	1	1	1	1	1
	Clinical Director	1	1	1	1	1	1	1
	PC Services Technician	1	0	0	0	0	0	0
	Counselor II	6	5	5	2	2	2	2
	Counselor I	1	1	1	3	3	3	3
	Case Manager	4	2	2	2	2	2	2
	Educational Services Aide	1	0	0	0	0	0	0
	Office Assistant III	1	1	1	1	1	1	1
	Office Assistant II	1	1	1	1	1	1	1
	Office Assistant I	1	1	1	1	1	1	1
	Office Assistant I - Part Time	1	0	0	0	0	0	0
	Total Authorized DWI Treatment Facility Positions	22	16	16	15	15	15	15
DWI Detention	Operations Lieutenant	1	1	1	1	1	1	1
	Detention Officer	9	8	8	8	8	8	8
	Total Authorized DWI Detention Positions	10	9	9	9	9	9	9
AXIS/NEXUS	Case Manager	3	3	3	3	3	3	3
	Counselor II	3	1	1	1	1	1	1
	Counselor I	0	1	1	2	2	2	2
	Counselor III	1	0	0	0	0	0	0
	Transitional Coordinator	1	1	1	0	0	0	0
	Transitional Services Supervisor	0	0	0	1	1	1	1
	Detention Officer	3	3	3	3	3	3	3
	Peer Mentor Part-time	2	1	1	1	1	1	1
	Total Authorized AXIS/NEXUS Project Positions	13	10	10	11	11	11	11
DWI Facility Screening	Compliance Officer	1	1	1	1	1	1	1
	Total Authorized DWI Facility Screening Positions	1	1	1	1	1	1	1



SAN JUAN COUNTY STAFFING								
Grant Funded Positions		FY2019 Beginning Budget	FY2019 Ending Budget	FY2020 Beginning Budget	FY2020 Ending Budget	FY2021 Beginning Budget	FY2021 Ending Budget	FY2022 Beginning Budget
Detention Center								
	Adult Detention Administrator	0	0	0	1	1	1	1
	Adult Detention Warden	1	1	1	0	0	0	0
	Deputy Adult Detention Administrator	0	0	0	1	1	1	1
	Deputy Adult Detention Warden	1	1	1	0	0	0	0
	Administrative Assistant	2	2	2	2	2	2	2
	Safety & Security Compliance Officer	1	1	1	1	1	1	1
	Court Services Coordinator	3	3	3	3	3	3	3
	Records Technician	8	8	8	7	7	6	6
	Training Supervisor	1	1	1	1	1	1	1
	Medical Enrollment Admin Assistant	1	1	1	1	1	1	1
	Administrative Lieutenant	1	1	1	1	1	0	0
	Operations Lieutenant	3	3	3	3	3	4	4
	Sergeant	12	12	12	13	13	13	13
	Detention Officer	110	110	110	110	110	110	110
	Camera Monitors	3	3	3	3	3	3	3
	Transitional Navigator Officer	0	0	0	0	0	1	1
	Case Manager Behavioral Health	0	0	0	0	0	0	1
	Total Authorized Detention Center Positions	147	147	147	147	147	147	148
Housing								
	Executive Housing Director	1	1	1	1	1	1	1
	Housing Specialist	1	1	1	1	1	1	1
	Total Authorized Housing Positions	2	2	2	2	2	2	2
Juvenile Services								
	Juvenile Services Administrator	1	1	1	0	0	0	0
	Juvenile Services Director	0	0	0	1	1	1	1
	Juvenile Services Deputy Director	1	1	1	1	1	1	1
	Juvenile Program Facilitator	1	1	1	0	0	0	0
	Youth Housing Navigator	0	0	0	1	1	0	0
	Administrative Assistant	1	1	1	1	1	1	0
	Office Manager	0	0	0	0	0	0	1
	Training Instructional Coordinator	1	1	1	1	1	1	1
	Office Assistant II	2	1	1	1	1	1	1
	Sergeant	4	4	4	4	4	4	4
	Detention Officer	31	31	31	31	31	31	31
	Adolescent Counselor III	1	1	1	1	1	1	1
	Juvenile Case Specialist	1	1	1	1	1	1	1
	Quality and Compliance Coordinator	1	1	1	1	1	1	1
	Shelter Care Supervisor	1	1	1	1	1	1	1
	Total Authorized Juvenile Services Positions	46	45	45	45	45	44	44
Solid Waste								
	Solid Waste Manager	1	1	1	1	1	1	1
	Truck Driver	5	5	5	5	5	5	5
	Solid Waste Technician	3	3	3	3	3	3	3
	Office Assistant II	1	1	1	1	1	1	1
	Transfer Station Attendant	15	15	15	14	14	14	14
	Solid Waste Coordinator	1	1	1	1	1	1	1
	Lead Solid Waste Technician	1	1	1	1	1	1	1
	Solid Waste Laborer	0	0	0	1	1	1	1
	Lead Community Resources Technician	1	1	1	1	1	1	1
	Total Authorized Solid Waste Positions	28	28	28	28	28	28	28

SAN JUAN COUNTY STAFFING								
Grant Funded Positions		FY2019 Beginning Budget	FY2019 Ending Budget	FY2020 Beginning Budget	FY2020 Ending Budget	FY2021 Beginning Budget	FY2021 Ending Budget	FY2022 Beginning Budget
Public Works								
	Public Works Director	1	1	1	1	1	1	1
	Deputy Public Works Director	1	0	0	0	0	0	0
	Office Manager	1	1	1	1	1	1	1
	Construction & Maintenance Manager	2	2	2	2	2	2	2
	Construction & Maintenance Foreman	6	6	6	6	6	6	6
	Traffic Supervisor	1	1	1	1	1	1	1
	Office Assistant II	1	1	1	1	1	1	1
	Truck Driver	10	10	10	10	10	10	10
	Equipment Operator II	10	8	8	9	9	9	9
	Equipment Operator I	3	3	3	3	3	3	3
	Traffic Technician	2	2	2	2	2	2	2
	Laborer	6	6	6	5	5	5	5
	Fleet Manager	1	1	1	1	1	1	1
	Public Works Engineer	0	1	1	1	1	1	1
	Engineering Technician	1	1	1	1	1	1	1
	Parts Clerk	1	1	1	1	1	1	1
	Lead Mechanic	1	1	1	1	1	1	1
	Fleet Support Specialist	1	1	1	1	1	1	1
	Mechanic	5	5	5	5	5	5	5
	Service Technician	2	2	2	2	2	2	2
	Public Works Welder	0	1	1	1	1	1	1
	Vector Control Supervisor	1	1	1	1	1	1	1
	Vector Control Technician	0	1	1	1	1	1	1
	Vector Control Foreman	1	1	1	1	1	1	1
	Total Authorized Public Works Positions	58	58	58	58	58	58	58
SENIOR CENTERS								
	Senior Services Coordinator - LV & Blanco	0	0	0	1	1	1	1
	Total Authorized Senior Center Positions	0	0	0	1	1	1	1
Total San Juan County Employees		670	654	655	656	655	664	666
San Juan Water Commission								
	Executive Director	1	1	1	1	1	1	1
	GIS Coordinator	1	1	1	1	1	1	1
	Administrative Assistant	1	1	1	1	1	1	1
	Administrative Aide II	1	1	1	1	1	1	1
	Administrative Aide	1	1	1	1	1	1	1
	Water Comm Res IT/WEB Desgin	1	1	1	1	1	1	1
Total San Juan Water Commission Employees		6	6	6	6	6	6	6
Communications Authority								
	Communications Authority Director	1	1	1	1	1	1	1
	Administrative Assistant	1	1	1	1	1	1	1
	Training Coordinator	1	1	1	1	1	1	1
	Assistant Floor Supervisor	4	4	4	4	4	4	4
	Public Safety Dispatcher	25	25	25	25	25	25	25
	Operations Supervisor	1	1	1	1	1	1	1
	Receptionist	1	1	1	1	1	1	1
	Floor Supervisor	4	4	4	4	4	4	4
	Systems Analyst	1	1	1	1	1	1	1
	Public Safety Call Taker	7	7	7	7	7	7	7
	Warrants Officer/NCIC	1	1	1	1	1	1	1
	Warrant Clerk	1	1	1	1	1	1	1
Total Budgeted Communications Authority Positions		48	48	48	48	48	48	48

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**SAN JUAN COUNTY
SCHEDULE OF INSURANCE
FY 2021-2022**

COVERAGE	INSURER	AGENT	COVERAGE EFFECTIVE DATES		COVERAGE AMOUNTS			PREMIUM
			FROM	TO	PER OCCURRENCE	AGGREGATE		
General Liability	Travelers / Charter Oak Fire Ins.	Kysar Insurance Agency	31-Mar-21	31-Mar-22	\$1,000,000.00	\$2,000,000.00	\$65,833	
Abuse and Molestation	Travelers	Kysar Insurance Agency	31-Mar-21	31-Mar-22	Included	Included		
Law Enforcement	Travelers	Kysar Insurance Agency	31-Mar-21	31-Mar-22	\$1,050,000.00	\$1,050,000.00	\$797,788	
Public Entity Management Liability (E&O)	Travelers / Charter Oak Fire Ins.	Kysar Insurance Agency	31-Mar-21	31-Mar-22	Included	Included	\$37,105	
Public Entity Employment Practices Liability	Travelers	Kysar Insurance Agency	31-Mar-21	31-Mar-22	Included	Included	\$115,848	
Employee Benefit Plans Admin Liability	Travelers / Charter Oak Fire Ins.	Kysar Insurance Agency	31-Mar-21	31-Mar-22	\$1,000,000.00	\$3,000,000.00	\$428	
Umbrella Excess Liability	Travelers	Kysar Insurance Agency	31-Mar-21	31-Mar-22	\$5,000,000.00	\$5,000,000.00	\$84,363	
Excess Liability	Allied Public Risk	Kysar Insurance Agency	31-Mar-21	31-Mar-22	\$4,000,000.00	\$4,000,000.00	\$91,007	
Crime Package	Travelers/Hanover/CRC	Kysar Insurance Agency	31-Mar-20	31-Mar-23	\$2,000,000.00		\$8,000	
Business Auto Liability	Travelers / Charter Oak Fire Ins.	Kysar Insurance Agency	31-Mar-21	31-Mar-22	\$1,050,000.00		\$154,821	
Auto Physical Damage	Travelers / Charter Oak Fire Ins.	Kysar Insurance Agency	31-Mar-21	31-Mar-22		ACV	\$34,618	
Aviation	Westchester Fire Insurance Company/Chubb	Kysar Insurance Agency	31-Mar-21	31-Mar-22	\$5,000,000.00		\$18,000	
Property	Travelers	Kysar Insurance Agency	31-Mar-21	31-Mar-22	Replacement cost		\$140,801	
Inland Marine	Travelers	Kysar Insurance Agency	31-Mar-21	31-Mar-22	ACV		\$20,840	
Equipment Breakdown (Boiler/Machinery)	Travelers	Kysar Insurance Agency	31-Mar-21	31-Mar-22	ACV	Included-B&M	Included	
Flood	Travelers	Kysar Insurance Agency	31-Mar-21	31-Mar-22			Included	
Pollution Liability (Storage Tank)	Mid-Continent Casualty (claims)	Kysar Insurance Agency	31-Mar-21	31-Mar-22	\$1,000,000.00	\$2,000,000.00	\$517	
Cyber First	Hudson Excess Ins Co/CRC	Kysar Insurance Agency	31-Mar-21	31-Mar-22			\$52,262	
Cyber Excess	Crum & Forster/Hudson/CRC	Kysar Insurance Agency	20-Apr-20	20-Apr-21			\$36,185	
PROPERTY/CASUALTY PREMIUM							\$1,658,416	
Kysar/Millennium/evit brokerage fees							\$100,000	
TOTAL PREMIUM PAID (does not include bonds)							\$1,758,416	
Workers Compensation/Employers Liability	New Mexico Counties Insurance Authority	NMAC / WC Pool	1-Jul-21	1-Jul-22		Statutory	\$288,157	
Note: Volunteer Firefighters and Reserve Deputies are covered by an ADD/Life policy held in their departments								

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

BOND	AMOUNT	RENEWAL DUE
Commissioners	\$5,000.00	1-Jan-22
Sheriff	\$20,000.00	1-Jan-22
Assessor	\$5,000.00	1-Jan-22
City Clerk	\$10,000.00	1-Jan-22
Treasurer	\$50,000.00	1-Jan-22
Probate Judge	\$5,000.00	1-Jan-22
Gravel Lease	(now expired)	10-Apr-21
Twin Peaks bypa	\$2,500.00	11-Apr-21



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

Function/Program	Fiscal Year			
	2012	2013	2014	2015
General Government				
Land and Works of Art	\$ 1,568,445	\$ 1,568,445	\$ 1,568,445	\$ 1,568,445
Buildings	7,595,303	8,226,107	8,226,107	8,226,107
Improvements	1,133,350	1,133,350	1,310,645	1,365,718
Equipment	6,657,342	6,130,838	5,794,633	5,577,714
Total General Government	<u>16,954,440</u>	<u>17,058,740</u>	<u>16,899,830</u>	<u>16,737,984</u>
Public Safety				
Land	2,328,432	2,328,432	2,328,432	2,241,959
Buildings	53,210,657	53,432,094	72,980,006	72,835,702
Improvements	10,337,270	10,337,270	10,791,803	10,829,080
Equipment	25,066,127	26,168,194	27,716,792	29,400,779
Total Public Safety	<u>90,942,486</u>	<u>92,265,990</u>	<u>113,817,033</u>	<u>115,307,520</u>
Public Works				
Land	29,989	29,989	29,989	29,989
Buildings	936,848	936,848	936,848	945,836
Improvements	172,241	172,241	172,241	172,241
Equipment	8,239,691	8,346,227	8,152,475	8,251,462
Infrastructure	109,428,746	112,526,714	113,330,071	112,326,948
Total Public Works	<u>118,807,515</u>	<u>122,012,019</u>	<u>122,621,624</u>	<u>121,726,476</u>
Health and Welfare				
Land	356,044	356,044	356,044	328,373
Buildings	45,870,376	44,923,550	44,923,550	44,923,550
Improvements	16,214,263	16,380,290	16,427,568	16,597,164
Equipment	6,024,732	5,782,896	5,725,239	5,996,932
Total Health and Welfare	<u>68,465,415</u>	<u>67,442,780</u>	<u>67,432,401</u>	<u>67,846,019</u>
Culture and Recreation				
Land	3,618,440	3,618,440	3,618,440	3,651,074
Buildings	14,079,418	16,023,439	16,011,837	16,011,837
Improvements	12,587,023	12,422,488	12,440,749	12,518,365
Equipment	2,386,352	2,419,084	2,319,150	2,333,639
Total Culture and Recreation	<u>32,671,233</u>	<u>34,483,451</u>	<u>34,390,176</u>	<u>34,514,915</u>
Environmental				
Land	237,233	237,233	237,233	237,233
Buildings	152,976	152,976	152,976	152,976
Improvements	1,148,511	1,175,769	1,175,769	1,224,969
Equipment	1,838,094	2,010,256	2,010,256	2,044,903
Total Environmental	<u>3,376,814</u>	<u>3,576,234</u>	<u>3,576,234</u>	<u>3,660,081</u>
Work in Progress	<u>22,288,551</u>	<u>21,468,979</u>	<u>2,036,055</u>	<u>8,426,493</u>
Total Capital Assets Primary Government	<u>\$ 353,506,454</u>	<u>\$ 358,308,193</u>	<u>\$ 360,773,353</u>	<u>\$ 368,219,488</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	187,003
Equipment	1,716,082	1,683,043	1,628,161	1,530,357
Total Communications Authority	<u>3,255,764</u>	<u>3,222,725</u>	<u>3,167,843</u>	<u>3,078,347</u>
Work in Progress	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,690,833</u>
Total Capital Assets Comm. Authority	<u>\$ 3,255,764</u>	<u>\$ 3,222,725</u>	<u>\$ 3,167,843</u>	<u>\$ 4,769,180</u>
San Juan Water Commission (2)				
Land	-	-	-	-
Buildings	-	-	-	-
Improvements	-	-	-	-
Equipment	96,251	121,026	114,868	103,070
Total Capital Assets San Juan Water Com.	<u>\$ 96,251</u>	<u>\$ 121,026</u>	<u>\$ 114,868</u>	<u>\$ 103,070</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						
2016	2017	2018	2019	2020	2021	
\$ 1,568,445	\$ 1,568,445	\$ 1,586,699	\$ 1,585,736	\$ 1,579,680	\$ 1,579,680	
8,412,504	8,226,107	8,051,927	8,094,610	8,498,059	8,717,229	
1,365,718	2,049,878	2,492,924	2,411,941	2,411,941	2,411,941	
5,582,363	4,427,466	4,504,493	4,616,782	4,819,456	4,837,996	
<u>16,929,030</u>	<u>16,271,896</u>	<u>16,636,043</u>	<u>16,709,069</u>	<u>17,309,136</u>	<u>17,546,846</u>	
2,241,959	2,307,624	2,243,891	2,237,490	2,267,560	2,267,560	
72,835,702	73,993,663	74,434,013	74,867,263	77,547,140	79,002,957	
11,121,128	13,842,359	13,814,906	13,276,985	13,276,985	13,276,985	
29,310,884	32,953,176	33,464,817	34,210,684	35,556,931	35,680,080	
<u>115,509,673</u>	<u>123,096,822</u>	<u>123,957,627</u>	<u>124,592,422</u>	<u>128,648,616</u>	<u>130,227,582</u>	
29,989	267,222	244,122	241,802	227,222	227,222	
945,836	945,836	1,447,699	1,550,460	2,521,782	3,049,444	
172,241	1,397,210	1,387,260	1,192,290	1,192,290	1,192,290	
8,541,617	9,164,755	9,350,200	9,620,540	10,108,487	10,153,123	
115,325,454	115,297,970	116,082,325	114,826,059	114,720,153	114,720,153	
<u>125,015,137</u>	<u>127,072,993</u>	<u>128,511,606</u>	<u>127,431,151</u>	<u>128,769,934</u>	<u>129,342,232</u>	
418,216	418,216	385,728	382,465	361,960	361,960	
45,565,143	45,751,539	45,161,777	45,306,300	46,672,363	47,414,463	
16,592,722	23,065,089	23,051,095	22,776,890	22,776,890	22,776,890	
6,083,213	5,825,036	6,085,844	6,466,049	7,152,297	7,215,072	
<u>68,659,294</u>	<u>75,059,880</u>	<u>74,684,444</u>	<u>74,931,704</u>	<u>76,963,510</u>	<u>77,768,385</u>	
3,651,074	3,651,074	3,637,644	3,636,295	3,627,817	3,627,817	
16,011,837	16,229,523	15,985,722	16,045,466	16,610,182	16,916,958	
12,518,365	12,518,365	12,512,580	12,399,227	12,399,227	12,399,227	
2,625,405	2,739,274	2,847,089	3,004,262	3,287,949	3,313,900	
<u>34,806,681</u>	<u>35,138,236</u>	<u>34,983,035</u>	<u>35,085,250</u>	<u>35,925,175</u>	<u>36,257,902</u>	
237,233	-	-	-	-	-	
152,976	152,976	152,976	152,976	152,976	152,976	
1,224,969	-	-	-	-	-	
1,956,355	2,148,172	2,148,172	2,148,172	2,148,172	2,148,172	
<u>3,571,533</u>	<u>2,301,148</u>	<u>2,301,148</u>	<u>2,301,148</u>	<u>2,301,148</u>	<u>2,301,148</u>	
12,004,841	4,089,588	5,231,063	8,589,929	8,169,819	8,441,755	
<u>\$ 376,496,189</u>	<u>\$ 383,030,563</u>	<u>\$ 386,304,966</u>	<u>\$ 389,640,673</u>	<u>\$ 398,087,338</u>	<u>\$ 401,885,850</u>	
-	-	-	-	-	-	
1,360,987	1,360,987	1,360,987	1,488,184	1,488,184	1,488,184	
187,003	187,003	187,003	40,023	40,023	40,023	
1,597,565	3,682,042	3,756,154	3,118,861	3,118,861	3,121,129	
<u>3,145,555</u>	<u>5,230,032</u>	<u>5,304,144</u>	<u>4,647,068</u>	<u>4,647,068</u>	<u>4,649,336</u>	
2,048,544	-	-	-	-	-	
<u>\$ 5,194,099</u>	<u>\$ 5,230,032</u>	<u>\$ 5,304,144</u>	<u>\$ 4,647,068</u>	<u>\$ 4,647,068</u>	<u>\$ 4,649,336</u>	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
103,070	108,494	120,915	116,187	116,187	116,187	
<u>\$ 103,070</u>	<u>\$ 108,494</u>	<u>\$ 120,915</u>	<u>\$ 116,187</u>	<u>\$ 116,187</u>	<u>\$ 116,187</u>	



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

Function/Program	Fiscal Year			
	2012	2013	2014	2015
General Government				
Assessor's				
Property transfers	4,676	4,840	4,589	6,145
Approximate number of reappraisals	58,756	56,511	58,865	58,829
County Clerk				
Number of documents recorded	15,544	18,002	15,195	10,770
Number of marriage licenses issued	764	696	764	449
Bureau of Elections				
Number of registered voters	70,195	73,212	74,225	66,770
Probate Judge				
Number of probates filed	123	107	125	116
County Treasurer				
Number of property tax bills processed	57,050	57,046	56,976	57,064
Number of 2nd half notice reminders processed	19,759	20,067	19,839	32,478
Number of accounts payable checks processed	418	429	470	507
Number of Manufactured Home moving permits issued	717	602	655	526
Number of Mobile Home tax releases processed (6)	N/A	N/A	N/A	N/A
Number of cash receipts processed	3,990	4,707	3,846	4,629
Finance				
Number of accounts payable checks processed	10,733	10,400	9,746	9,637
Number of payroll checks processed	5,003	5,045	1,193	829
Number of direct deposits processed	15,512	15,763	16,826	18,993
Central Purchasing				
Number of purchase orders processed	2,832	2,189	2,038	2,142
Number of bids processed	32	29	21	17
Human Resources				
Number of applicants processed	2,582	2,150	2,224	2,460
Turnover rate	15.95%	15.67%	17.00%	19.00%
Information Technology				
Number of servers maintained	35	35	35	60
Number of pc's maintained	775	775	775	500
Number of phones maintained (9)	598	598	598	634
Number of routers maintained	12	12	12	12
Number of switches maintained	48	48	48	49
Number of access points (7)	N/A	N/A	N/A	N/A
Number of Firewalls (20)	N/A	N/A	N/A	N/A
Number of Timeclocks (20)	N/A	N/A	N/A	N/A
Geographic Info Systems				
Number of maps created				
Large Northern Map	15	13	9	4
Southern Map	8	8	6	1
GIS Map Book	40	60	27	2
Special Map Requests	437	330	449	142
Data - CD or Email Shape Files	35	38	40	15
Fire "Region" Books	0	1	3	0
EMS Map Books	4	0	0	0
Number of Public Facing Websites (11)	N/A	N/A	N/A	N/A
Number of ArcGIS Enterprise Installations (11)	N/A	N/A	N/A	N/A
Number of Internal Web Map Applications (11)	N/A	N/A	N/A	N/A
Number of Phone Applications (11)	N/A	N/A	N/A	N/A
Number of Publicly Available Geospatial Data Downloads (11)	N/A	N/A	N/A	N/A
Number of GPS Data Collectors (11)	N/A	N/A	N/A	N/A
Number of Internal Desktop Users (11)	N/A	N/A	N/A	N/A
Number of Public Web Map Applications (11)	N/A	N/A	N/A	N/A
Legal				
Number of civil cases filed	10	10	9	10
Number of civil cases closed	8	6	6	4
Number of civil cases pending	10	8	11	13
Number of tort claim notices received (8)				
Risk Management				
Dollar amount of insurance premiums	\$ 1,095,798	\$ 1,335,961	\$ 1,364,435	\$ 1,383,917
Dollar amount of work comp premiums	\$ 736,954	\$ 792,226	\$ 851,642	\$ 868,675
Public Safety				
Corrections/Adult Detention				
Number of prisoners in custody	609	686	725	721
Number of beds	1,057	1,091	1,091	1,091
Per diem rate	\$ 63.32	\$ 67.79	\$ 70.13	\$ 70.13
Inmate worker (trustees) hours worked (1)	11,761	10,866	12,256	12,256
Criminal Justice				
Basic Police Academy Course	2	2	2	3
Advanced Training Course	11	21	19	30
Defensive Driving Course	6	10	12	12
Alive @ 25 Driving Course (5)	N/A	N/A	N/A	N/A
Advanced Hours of Instruction	12,500	12,184	11,744	14,365
Alternative Sentencing				
Individuals treated - Adult Misdemeanor Compliance	926	978	999	1,365
Individuals treated - DWI Treatment Facility	540	455	462	517
Individuals Treated - Jail based Methamphetamine Treatment	58	76	73	79
Sheriff Department				
Arrests - Adult	3,623	3,504	2,810	2,235
Arrests - Juvenile	237	212	219	259
Citations	19,626	14,558	13,787	9,651
Calls for service	56,341	51,895	49,156	47,608
Community Development				
Number of building permits issued	1,359	1,263	1,948	1,778
Number of building inspections	3,392	3,031	3,575	3,186
Number of exemptions	48	59	56	68
Number of replats	2	25	10	14

Fiscal Year					
2016	2017	2018	2019	2020	2021
4,895	4,588	4,904	4,560	4368	4,802
59,003	58,909	58,745	58,930	58504	59,049
15,408	15,608	14,615	13,149	13052	15,599
544	623	543	535	412	480
69,500	69,667	72,642	72,793	75388	77,227
160	166	145	161	159	164
57,057	57,081	57,501	57,003	56,946	56,997
32,645	21,478	20,067	19,634	19,543	18,232
449	376	381	270	253	155
187	249	256	197	228	497
518	1,119	1,155	813	782	529
5,110	9,559	9,812	11,578	6,903	8,790
9,481	8,765	8,406	8,059	7736	7,470
897	700	15	40	137	109
20,841	20,679	18,518	20,467	20374	19,765
2,131	2,413	2,164	2,249	2462	2,695
28	20	27	18	31	14
3,112	3,322	2,512	1,696	1005	2,077
20.98%	24.04%	23.83%	27.12%	32.91%	28.85%
52	52	67	67	87	87
600	600	498	403	490	490
579	586	672	676	676	676
12	9	9	0	1	1
47	30	55	65	75	75
N/A	40	63	63	30	30
N/A	N/A	N/A	N/A	5	5
N/A	N/A	N/A	N/A	22	22
15	22	30	45	25	32
6	15	21	30	25	20
80	53	40	30	30	30
244	244	226	264	200	231
5	40	25	55	30	38
0	0	0	0	0	0
0	0	0	0	0	0
N/A	N/A	N/A	N/A	1	1
N/A	N/A	N/A	N/A	2	2
N/A	N/A	N/A	N/A	10	15
N/A	N/A	N/A	N/A	1	1
N/A	N/A	N/A	N/A	43	51
N/A	N/A	N/A	N/A	7	10
N/A	N/A	N/A	N/A	9	9
N/A	N/A	N/A	N/A	15	19
4	8	5	4	15	5
6	4	4	5	11	6
8	7	7	6	13	7
		15	8	11	10
\$ 1,485,353	\$ 1,621,538	\$ 1,700,365	\$ 1,699,938	\$ 1,570,586	\$ 1,771,560
\$ 878,491	\$ 891,779	\$ 735,978	\$ 645,920	\$ 294,867	\$ 294,867
657	587	578	599	468	442
1,091	1,091	1,091	1,091	1091	1,091
\$ 60.66	\$ 58.62	\$ 82.29	\$ 82.29	\$ 85.62	\$ 107.72
12,256	10,405	7,885	7,516	5637	45,385
3	2	2	2	2	2
18	14	13	12	14	4
10	10	11	12	8	6
12	12	12	12	10	10
9,398	6,672	4,813	4,580	4,552	1,722
1,945	1,069	1,001	1,183	1,058	881
495	404	267	309	258	221
68	53	63	74	58	42
2,191	2,603	3,007	3,072	2,248	1,584
207	34	48	34	159	80
9,023	10,161	9,444	9,912	7,240	4,141
47,203	53,682	55,851	54,743	51,196	44,353
1,472	1,142	1,116	995	1,054	1,235
2,561	2,869	2,556	3,626	3,563	4,162
67	53	58	48	46	52
13	10	3	9	6	0



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

Function/Program	Fiscal Year			
	2012	2013	2014	2015
Number of subdivisions	2	0	1	0
Number of summary subdivisions	4	12	5	3
Number of new addresses issued	227	190	142	205
Number of address changes and updates (2)	N/A	111	95	486
Number of new roads (2)	N/A	22	12	17
Number of voluntary program cleanups	101	80	98	74
Number of cleanup yards to landfill	17,220	15,445	13,670	8,075
Public Safety (continued)				
Emergency Management				
Number of radio towers owned by San Juan County	16	16	16	16
Number of radio towers used by SJC (maintained radio system within)	24	24	24	24
Floodplain Management (10)				
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	24	24	24	24
Volunteer firefighters	251	262	267	284
Number of calls responded to	8,021	9,417	10,765	9,349
Juvenile Services				
Juveniles housed in facility				
Secure Detention	562	559	766	398
Emergency Crisis Shelter	226	218	354	191
Residential Treatment Center	59	62	231	54
CYFD Long Term	37	39	42	16
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)	755.49	756.42	746.28	744.34
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	6,939	8,715	8,076	2,439
Dollar amount of claims	\$ 2,808,461	\$ 3,548,326	\$ 2,502,434	\$ 763,472
Sole Community Provider Report (SJRMC claims processed)	\$ 7,054,892	\$ 8,455,146	\$ 5,762,945	\$ 500,000
Safety Net Care Pool (SJRMC funding for uncompensated care) (12)	N/A	N/A	N/A	N/A
Contract Health Services (4)	N/A	N/A	N/A	\$ 84,530
Contract Behavioral Health Services (12)	N/A	N/A	N/A	N/A
Indigent Cremations (12)	N/A	N/A	N/A	N/A
Housing Authority				
Individuals/Families receiving housing assistance	233	217	224	272
Culture and Recreation				
Parks & Facilities				
Number of events held	600	621	631	659
Number of buildings maintained countywide	101	102	101	101
Number of buildings maintained at McGee Park	22	22	22	22
County fair attendance (approximately)	90,400	92,200	92,000	94,000
Buildings owned, but not maintained by San Juan County	12	12	10	10
Riverview Golf Course				
Number of Rounds Played	23,788	23,527	22,115	22,185
Average Revenue per Round Played	\$ 27	\$ 29	\$ 28	\$ 29
Average Revenue per Green Fee	\$ 12	\$ 12	\$ 8	\$ 8
Average Revenue in Food & Beverage	\$ 4	\$ 4	\$ 4	\$ 5
Average Revenue in Merchandise	\$ 4	\$ 4	\$ 4	\$ 5
Environmental				
Solid Waste				
Transfer stations	12	12	12	12
Refuse collected at regional landfill (3)	279,202	277,611	257,736	(18) 30,045
Discretely Presented Component Units				
Public Safety				
Communications Authority				
Number of 911 calls answered	55,556	57,203	60,135	79,114
Total calls answered (including non-emergency lines)	379,189	303,741	308,288	241,175

Source: Information provided by individual San Juan County departments.

- (1) The number of inmate hours worked is based on a calendar year and does not include community service assignments.
- (2) Data for number of address changes and number of new roads was added in FY13.
- (3) Data for refuse collected at regional landfill measured in tons beginning FY15.
- (4) Data for contract health services was added in FY15.
- (5) Data for Alive @ 25 classes was added in FY16.
- (6) Data for mobile home tax releases processed was added in FY16.
- (7) Data for Information Technology access points was added in FY17.
- (8) Data for Legal tort claim notices received was added in FY18.
- (9) Data for Information Technology Phones Maintained includes Desk/Smart Phone in FY18.
- (10) Data for Floodplain Management added in FY19.
- (11) Data for GIS added in FY20
- (12) Data for Health and Welfare added in FY21

Fiscal Year					
2016	2017	2018	2019	2020	2021
0	1	0	0	1	0
3	2	2	1	1	1
194	167	169	110	198	155
402	361	375	391	362	779
10	6	4	7	2	10
62	56	50	19	35	12
4,005	7,400	7,215	1,801	2,585	645
16	17	15	15	15	15
24	25	25	25	25	25
N/A	N/A	N/A	66	12	39
N/A	N/A	N/A	109	12	87
14	10	10	10	10	11
24	22	23	24	24	28
275	261	229	225	203	220
9,923	9,254	7,137	7,128	7,209	10,222
335	373	425	402	272	212
127	182	190	88	84	51
49	64	61	58	42	49
10	18	16	17	11	-
46	46	46	46	46	46
16	16	16	16	16	16
16	16	16	16	16	16
\$ 185	\$ 185	\$ 185	\$ 185	\$ 225	\$ 225
\$ 231	\$ 231	\$ 231	\$ 231	\$ 231	\$ -
744.05	752.25	746.24	743.24	737.90	740.10
2,988	2,988	2,988	2,988	2,988	2,627
19	19	19	19	19	19
2,520	2,603	1,358	959	1,006	636
\$ 660,301	\$ 797,421	\$ 768,124	\$ 520,500	\$ 453,371	\$ 109,764
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N/A	N/A	N/A	N/A	N/A	\$ 2,405,536
\$ 147,569	\$ 478,288	\$ 419,607	\$ 446,484	\$ 413,981	\$ 480,000
N/A	N/A	N/A	N/A	N/A	\$ 40,761
N/A	N/A	N/A	N/A	N/A	\$ 9,600
268	238	276	249	245	247
544	526	529	660	450	298
125	125	119	104	107	108
22	20	21	21	21	21
92,000	92,000	92,000	92,000	89,000	0
13	15	13	12	13	13
22,882	22,911	22,751	19,248	17,247	27,563
\$ 26	\$ 26	\$ 26	\$ 29	\$ 28	\$ 28
\$ 7	\$ 7	\$ 8	\$ 9	\$ 9	\$ 10
\$ 4	\$ 4	\$ 3	\$ 4	\$ 3	\$ 2
\$ 5	\$ 3	\$ 3	\$ 4	\$ 3	\$ 3
12	12	12	12	12	19
24,284	25,301	19,775	12,374	11,940	12,325
63,004	59,466	71,807	56,418	56,505	58,625
248,401	291,956	283,523	275,201	271,847	260,661



ACRONYMS

ACFR - Annual Comprehensive Financial Report

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

CAMA - Computer Assisted Mass Appraisal Software

CDBG - Community Development Block Grant

CERT - Community Emergency Response Training

CFO - Chief Financial Officer

CFSO - Chief Financial & Strategy Officer

CJTA - Criminal Justice Training Authority

CPR - Cardiopulmonary Resuscitation

CR - County Road

CRIS - Computer Records Imaging System Software

CRS - Community Rating System

CYFD - Children, Youth & Families Department

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

DWI - Driving While Intoxicated

EEOC - Equal Employment Opportunity Commission

EIOP – Enhanced Intensive Outpatient

EMS - Emergency Medical Services

EOC - Emergency Operations Center

EOP - Emergency Operations Plan

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

FTE - Full-Time Equivalent

FY - Fiscal Year

GAAP - Generally Accepted Accounting Principals

GFOA - Government Finance Officers Association

GIS - Geographical Information System

GPS - Global Positioning Systems

GRT - Gross Receipts Tax

HCAP - Health Care Assistance Program

HIPAA - Health Insurance Portability and Accountability Act

ACRONYMS

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



GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

KEYPAD POLLING - Voting method by use of a keypad

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

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

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

MUNIS – Accounting Software currently used by the County.

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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



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