

San Juan County New Mexico



Program Budget Fiscal Year 2022-2023

SAN JUAN



COUNTY
NEW MEXICO

SINCE 1887

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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, 2021

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

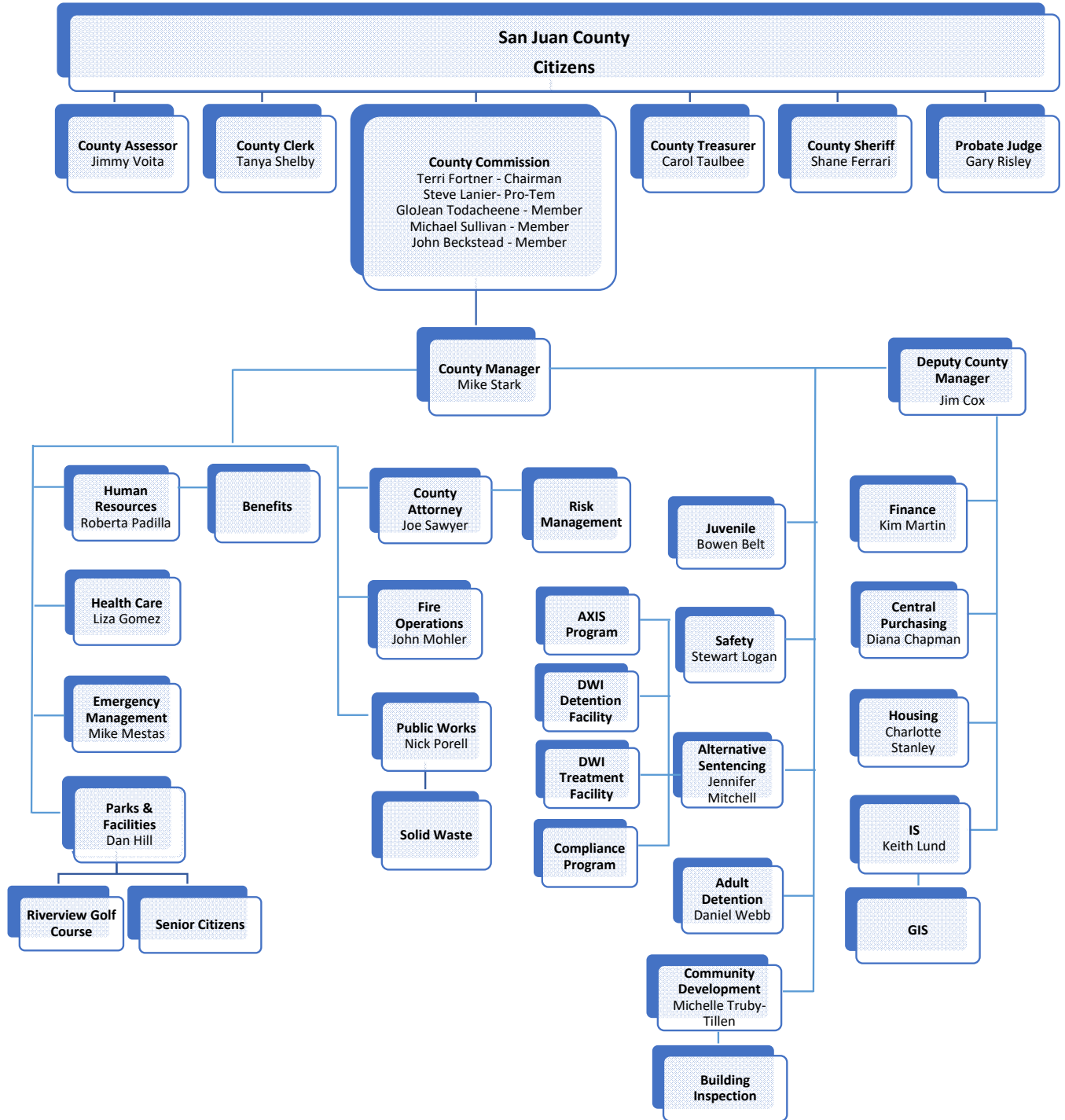


Terri Fortner
District 4



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 2023 budget for San Juan County New Mexico:

Goals & Planning

San Juan County's *Strategic Plan* outlines both short-term and long-term goals for each department. The plan is designed to provide direction into the future; organizational accountability for short-term and long-term objectives; and become a practice utilized for focusing on both short-term processes and long-term operational and fiscal planning. The plan focuses on four pillars that aim to provide a wholistic-approach to healthy community. These four pillars are People, Place, Economy, and Relations. People are our greatest asset, creating a rich cultural diversity and a strong spirit that sets us apart from the rest of the region. San Juan County offers many different landscapes which are ours to protect, such as high desert, mountains, rivers, and lakes, while also promoting outdoor activities. Having a positive economic situation benefits the people of San Juan County by creating strong economic drivers to ensure that our residents can earn a wage that supports a healthy family as well as providing a tax base that allows the local governments to provide services and programs. Relations among neighboring governments and agencies is vital to the County's success. Nurturing and building relationships extend from organizations and geopolitical groups to the very people and cultures that make up the rich culture of our County.

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

San Juan County's five-year *Infrastructure Capital Improvement Plan* (ICIP) is updated and approved annually by the Board of County Commissioners. Once approved, the ICIP is incorporated into both the County's and the State of New Mexico's capital planning process. San Juan County holds public hearings throughout the County to obtain input from citizens, social organizations, and County staff. The hearings determine both short and long-term infrastructure and community development needs. County staff evaluate and prioritize 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 13, 2022, Virtual WebEx on July 19, 2022, and Lower Valley Senior Center on July 27, 2022. The County Commission approved Resolution #22-23-10, adopting the NM Infrastructure Capital Improvement Plan (ICIP) 2024-2028 at the August 16, 2022 regular meeting.

Challenges

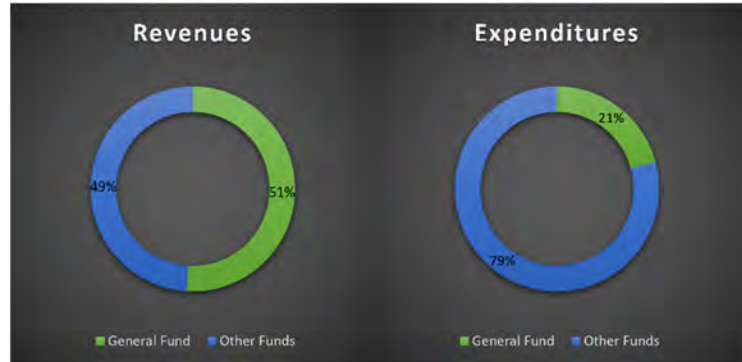
Public Service Company of New Mexico (PNM) closed San Juan Generating Station, a coal-fired power plant, in September 2022. Enchant Energy, a carbon capture company, is working with the City of Farmington to transform the shuttered facility into the largest carbon capture project in the world. There are still several obstacles that Enchant and the City must overcome in order for this project to move forward. Cindy Crane, CEO for Enchant, stated that it will take about three years to construct the carbon capture facility and the earliest that it could come online for commercial use would be 2026. DESRI recently purchased the equity interest in the project company and bond purchaser from Photosol. DESRI is planning to continue to move forward with the San Juan Solar project. 8 Minute Solar’s project has stalled; but the County is hopeful it will get back on track.



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. Monthly meetings are held to discuss the project and to keep it on track. To date \$112,430 has been spent on the feasibility study.

Total Budget Estimation

At the beginning of each budget cycle, San Juan County carefully looks at the overall budget to ensure that the goals and objectives of providing quality service to the community are met. The New Mexico Department of Finance and Administration (DFA) and New Mexico State statute requires that the County retains 3/12ths of the General Fund’s budgeted expenditures for



subsequent year’s expenditures to maintain an adequate cash flow until the next significant property tax collection. The reserve amount for fiscal year 2023 is currently set at \$8,638,198. The amount of revenues the County expects to receive in 2023 are \$123,276,153, which is a 10.11% increase from the 2022 final budget. Of this amount, \$62,854,283 or 50.99% is revenue generated within the General Fund. Total budgeted expenditures for fiscal year 2023 are \$166,136,761 which represents a 14.45% increase from the fiscal year 2022 final budget. The expenditures that have been budgeted to the General Fund are \$34,552,791 or 20.80% of the overall budget. DFA also requires 1/12th of the County’s Road fund budgeted expenditures be reserved. For 2023, this amount is \$538,806. Total Road Fund expenditures budgeted for fiscal year 2023 are \$6,465,674.

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.

Totah Studios, a joint venture between San Juan County and City of Farmington, will promote the County as a shooting destination for film and TV producers as part of an effort to diversify the local economy. The Totah Theater is part of that project and went through major renovations in 2022 to showcase film screenings, comedy shows, and live music performances. There are also plans for a backlot village at the San Juan County Industrial Complex in far northern San Juan County.

The oil and gas industry also contribute to San Juan County’s revenue base. The increased pricing for natural gas has spurred drilling in the San Juan Basin. San Juan County saw a boom in activity which led to increased revenues. Actual revenues for FY22 were \$5,439,320 which is an increase

of 51.5% over FY21 revenue 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 2,700 jobs which is an increase of 6.3% from June 2021. The private sector gained 2,500 jobs, or 7.7% increase from June 2021. The public sector gained 200 jobs which is an increase of 2.0%. San Juan County had an unemployment rate of 5.8% in June 2022 which is an increase of 1.1% from the 4.7% rate reported in May 2022. New Mexico's unemployment rate was 4.9% in June 2022 which is a decrease from 5.1% in May 2022. The national unemployment rate in June 2022 was 3.6% which is unchanged from May 2022.

According to the Federal Housing Finance Agency, the Farmington MSA House Price Index (HPI), a measurement of single-family housing prices, was at 4.53% for the 1st quarter of 2022 as compared to 2.24% from the 1st quarter of 2021. Sold statistical data provided by the San Juan County Board of Realtors indicates there were 93 residential units sold in June 2022 compared to 123 units sold in June 2021. The average days on the market for June 2022 were 30 days compared to 37 days for June 2021.

The June 2022 year-to-date building permits for the City of Farmington decreased from 475 in 2021 to 368 in 2022. San Juan County reported a combined total of 344 permits issued to citizens of San Juan County, Aztec and Bloomfield for the fiscal year ending June 30, 2022, a decrease from the 1,235 permits issued the previous fiscal year.

Gross Receipts Tax Revenue. The State of New Mexico Taxation and Revenue Department levies a gross receipts tax on a seller who provides a service or sells goods in the State of New Mexico. Other items that also would generate gross receipts tax is selling property in New Mexico, leasing or licensing property employed in New Mexico, granting a right to use a franchise employed in



New Mexico, and selling research and development services performed outside of New Mexico, in which the product is initially used in New Mexico. New Mexico Taxation and Revenue collects the GRT and distributes the tax per the enactments each county and municipality has imposed. The County's overall gross receipts tax rate is currently 6.625% (5% State rate plus 1.625%) imposed GRT within San Juan County.

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 2023 is \$648,535.

Property Taxes. Property Tax revenues were budgeted with a decrease of 2.6% over the fiscal year 2022 actual receipts due to the anticipation of San Juan Generating Station closing. The implemented mil rate will remain at 8.5 mils, with ½ mil dedicated to fund water reserve, 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 33.56% from the fiscal year 2022 actual collections. The County will continue to monitor these revenues due to the volatility and will be very conservative in estimating these revenues.

Expenditure Estimation

Employees / Wage & Benefit. San Juan County Commission budgeted a step increase up to 3% for fiscal year 2023.

Employee Health Plan. The County had to reassess the health plan again in FY22 as the cost of health care and the usage of the plan continues to trend upwards. It was determined that effective January 1, 2023, the County would move to a bundled medical plan and the County would pick up a portion of the dental and vision premiums as part of the bundled plan to help offset the increase in premiums for the health plan.

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

- FY2019 - \$6.0 million
- FY2020 - \$6.9 million
- FY2021 - \$7.2 million
- FY2022 - \$6.9 million
- FY2023 - \$6.6 million (budgeted)



Major Funds

The County maintains 35 individual governmental funds in which each fund is evaluated and budgeted for. Because of annual financial statement preparation, financial statement audit and

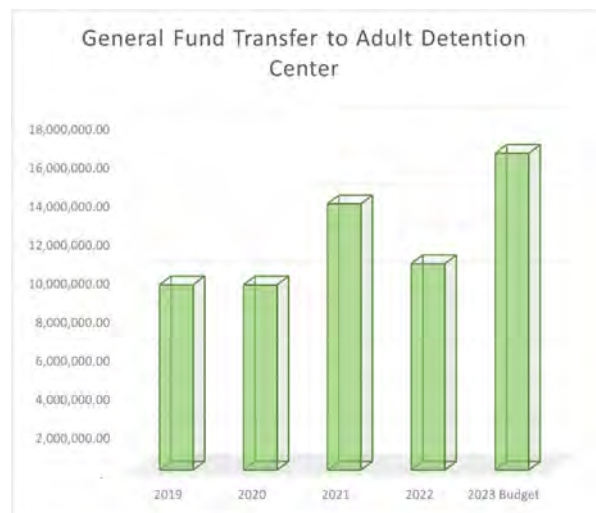
due to financial regulation/principles, the County must annually determine its major funds. The major funds presented for the prior fiscal year were the following:

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

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

General Fund revenue is projected at \$62.85 million which approximates a 13.1% decrease over the prior fiscal year’s actual receipts; however, this is an increase of 3.5% over the FY22 adjusted budget for the General Fund. The County received better than anticipated revenues in FY22; however, will continue to budget conservatively to maintain fiscal responsibility. The Transfer Analysis process, identified earlier in this budget message, will bring in approximately \$648,535 to the General Fund in fiscal year 2023. General Fund expenditures are budgeted at \$34.6 million, a 17.2% increase over 2022 actual expenditures.

Corrections Fund. The County utilizes the corrections fund to track the expenditures of the Adult Detention Center for prisoner care at the County Detention Center. A one-eighth of one percent gross receipts tax provides for the funding as well as fees collected from municipalities; however, the detention center cannot maintain operations without the supplement from the general fund. Estimated transfers budgeted for the 2023 fiscal year approximate \$16.4 million and represents a 53.5% increase from 2022 actuals. The rising cost of health care for the detainees is a contributing factor for the increase.



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, 2022, 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 in May of 2021, and an additional \$12 million in June of 2022. Of this amount, \$11.75 million will go towards infrastructure improvements such as the Totah subdivision water and wastewater improvement. Another \$8.25 million is dedicated for

COVID-19 response such as hiring to pre-pandemic levels and COVID-19 medical expenses, and another \$2.9 million for the Adult Detention Center’s training facility.

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 the collection of the Emergency Communications and Emergency Medical Services gross receipts tax collected countywide. The County voted to implement the remaining 1/16th of one percent in November 2021. The total rate that will become effective on July 1, 2022 will be one quarter of one percent. Collections of GRT for fiscal year 2023 is expected to generate \$8.2 million in revenue. Such revenues are budgeted to support the ambulance fund in the amount of \$4.5 million and San Juan County Communications Authority, a discretely presented component unit of the County, in the amount of \$5.6 million. The deficit in GRT collections to support operations is covered through available cash balance within the fund. Management continues to evaluate expenditures for efficient and effective operations.

Awards & Recognitions

San Juan County’s Annual Comprehensive Financial Report for the year ended June 30, 2021 was awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association of the United States and Canada (GFOA). The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting. To be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report.

County Commission Presentation of Award to Finance



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 2021 representing the 16th 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, 2021. 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 2022 budget years representing the 14th year the County has received the award.

For the third consecutive year, San Juan County received the Popular Annual Financial Report (PAFR) award from GFOA for fiscal year ending June 30, 2021. The PAFR extracts information from our Annual Comprehensive 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 2023 fiscal year budget process was challenging due to the ongoing uncertain economic conditions and rising costs, especially in Public Safety, employee health care, and the closure of San Juan Generating Station. 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

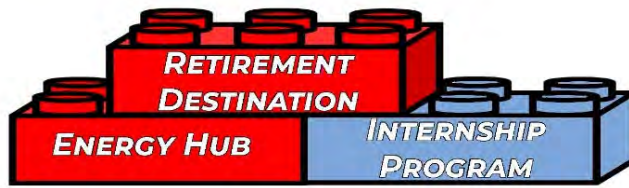
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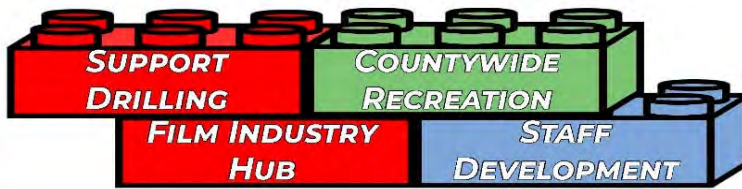
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Building Blocks for A Stronger Community

2022	 SUPPORT FOR LAW ENFORCEMENT Continue to find new ways to show support for law enforcement.	<p>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 <i>Build a Stronger Community</i> by adding new or improving existing programs. Initiatives will work in concert with established programs.</p> <p>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</p>
	 "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.	

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*.



Commission adopted- September 2021

Last Updated- 9/9/2021

SJCounty.net/plan

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



Bisti Badlands, Photo by W. Dean Howard Photography

River), which flow through the area. Numerous outdoor activities including camping, boating, swimming, water skiing, wind surfing, live horse racing, and hiking may be enjoyed year around. Spectacular skiing is available at 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 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. Education, health and social services employ the most people in the county, followed by retail trade; mining, agriculture and forestry; and arts, entertainment, lodging and food service.

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



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



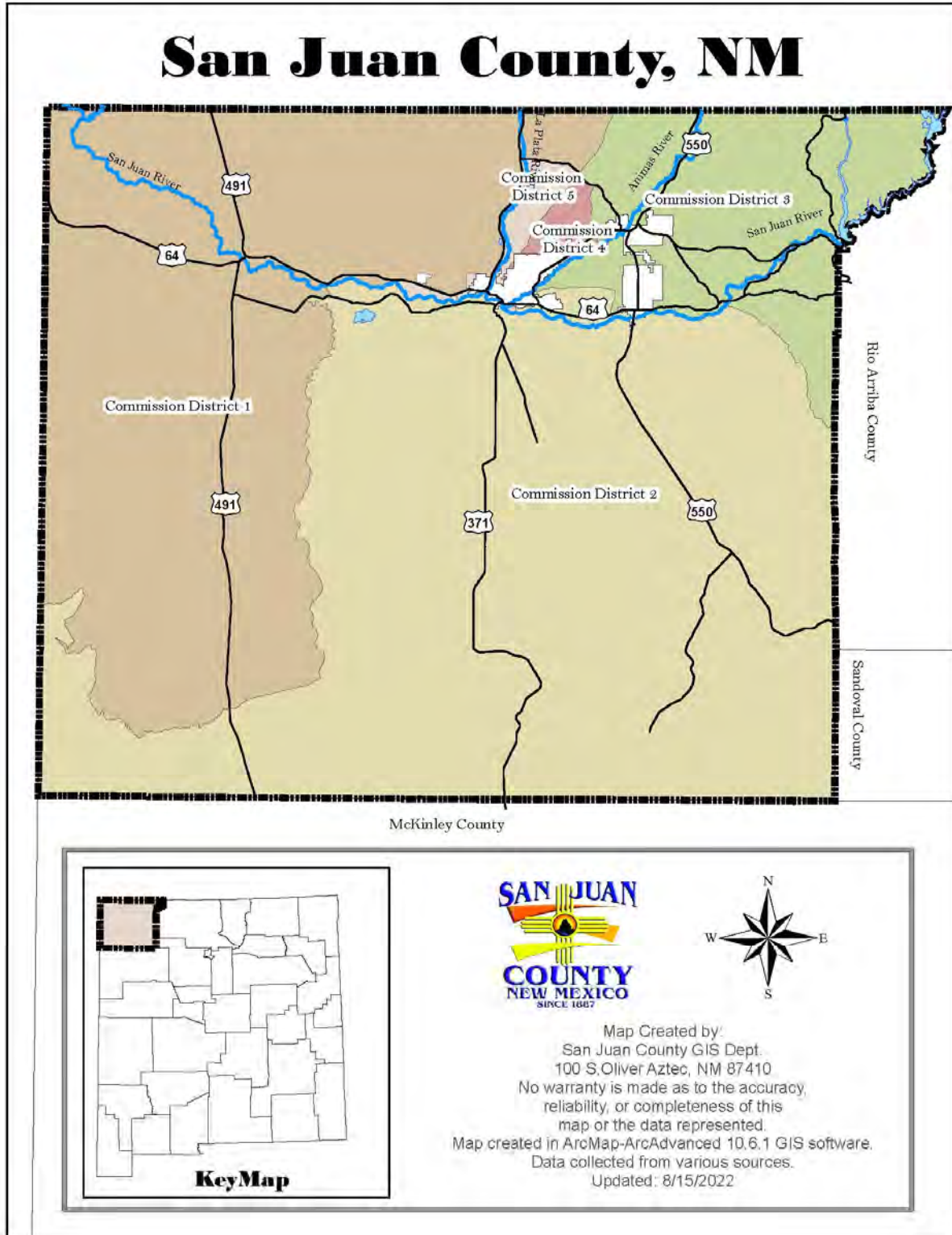
recreation, public housing assistance, public improvements, planning, property assessments, tax collection and general administrative services.

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, businesses and industry can enjoy a quality of life second to none.



San Juan County Administrative Building

County Map



Demographics

San Juan County Demographics			
Population		Workforce (June 2022)	
2021	120,993	Labor force	51,154
		Employment	48,182
Age (2021)		Establishments (2nd Qtr 2022)	4,150
Under 5 years	5.8%	Weekly wage average (1st Qtr 2022)	\$953
5yrs – 18yrs	25.6%	Unemployment Rate	5.8%
19yrs – 64yrs	52.5%	Education (2020)	
65 & older	16.1%	High School graduate	86.2%
Median age (2020)	36.1	Bachelor's degree or higher	15.4%
Sex (2021)		School enrollment (2022)	21,276
Male	49.50%	Land Area/Ownership	
Female	50.50%	Total Square Miles	5,535
Race (2021)		Navajo and Ute Mountain Reservations – 3,588 sq. miles (65%)	
White	30.9%	Federal Government – 1,396 sq. miles (25%)	
Hispanic	21.8%	State of New Mexico – 189 sq. miles (3.5%)	
American Indian	42.9%	Private Land – 362 sq. miles (6.5%)	
Black	0.8%	Principal Employers (2022) Industry Type	
Asian	0.6%	San Juan Regional Medical Center	Health Care
Other	3.0%	Farmington Public Schools	Education
Housing		San Juan College	Higher Education
Housing units (2021)	47,991	City of Farmington	Government
Homeownership rate (2016-2020)	70.8%	Being Home Healthcare	Home Health
Median value of owner occupied (2016-2020)	\$155,000	Central Consolidated Public Schools	Education
		San Juan County	Government
		Conoco Phillips	Oil & Gas
		Bloomfield Schools	Education
		BHP Billiton	Mining/Coal
Households			
Persons per household (2016-2020)	2.84		
Median household income (2016-2020)	\$ 47,643		
Per capita personal income (2020)	\$ 22,840		
Person below poverty level (2016-2020)	21.5%		
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 2022 Financial Policies will be adopted by the San Juan County commission with the fiscal year 2023 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 continues to analyze the use of priority-based budgeting. Priority based budgeting 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.

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.

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.

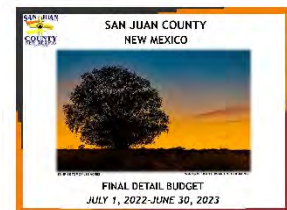


Budget Development

The Fiscal Year 2023 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.



Summary of Changes

San Juan County
Interim to Final Budget Presentation
FY23 Summary of Changes (Interim to Final Commission Meeting 7.26.2022)

Fund Title	Fund	Revenues			Transfers			Expenditures					
		Interim Budget	Change In Estimate	Final Budget	Interim Budget	Change In Estimate	Final Budget	Interim Budgeted Expenditures	Purchase			Total Expense Change	Final Budget
									Personnel	Order Carry	Operating Changes		
GENERAL FUND	100	\$ 63,425,572	(571,289)	62,854,283	\$ (39,021,593)	(10,573,178)	(49,594,771)	\$ 34,162,222	28,390	133,411	228,768	390,569	34,552,791
APPRAISAL FEE FUND	101	805,000	-	805,000	-	-	-	989,573	-	-	-	-	989,573
ROAD FUND	102	2,605,000	-	2,605,000	3,824,466	72,968	3,897,434	6,397,731	(9,580)	25,402	52,121	67,943	6,465,674
HEALTH CARE ASSISTANCE FUND	103	5,193,562	-	5,193,562	(25,442)	-	(25,442)	5,939,517	(8,078)	-	220,698	212,620	6,152,137
RISK MANAGEMENT FUND	104	25,000	-	25,000	3,393,630	1,180,449	4,574,079	3,418,630	-	181,720	-	181,720	3,600,350
MAJOR MEDICAL FUND (group insurance)	106	7,122,095	-	7,122,095	1,668,043	-	1,668,043	8,790,138	-	-	-	-	8,790,138
CORRECTIONS FUND	201	1,454,000	-	1,454,000	16,180,774	212,783	16,393,554	17,634,771	5,972	353,769	(146,958)	212,783	17,847,564
ENVIRONMENTAL - SOLID WASTE	202	1,210,000	-	1,210,000	1,369,827	43,180	1,413,007	2,579,627	-	43,180	-	43,180	2,623,007
COMMUNICATIONS / EMS GRT FUND	204	8,227,649	-	8,227,649	(9,781,796)	(342,731)	(10,124,527)	209,723	-	-	-	-	209,723
AMBULANCE FUND	206	4,000	-	4,000	4,130,732	329,802	4,460,534	4,134,732	-	-	330,437	330,437	4,465,169
EMERGENCY MEDICAL SERVICES FUND	206	56,010	-	56,010	-	-	-	56,010	-	-	-	-	56,010
COMMUNICATIONS AUTHORITY	207	28,300	291,353	319,653	5,456,589	12,929	5,469,518	6,484,889	-	81,564	223,353	304,917	5,789,806
FARM & RANGE FUND	208	10,000	-	10,000	-	-	-	159,737	-	-	-	-	172,514
STATE FIRE FUNDS	209	2,359,546	295,614	2,655,160	-	-	-	4,464,727	-	-	-	569,186	5,023,913
LAW ENFORCEMENT PROTECTION FUND	211	96,370	35,630	131,000	-	-	-	95,370	-	-	-	65,873	161,243
CRIMINAL JUSTICE TRAINING AUTHORITY	212	250,000	-	250,000	-	-	-	250,024	-	-	(1,309)	(1,309)	248,715
GOLF COURSE FUND	216	826,087	-	826,087	403,421	354,369	757,790	1,229,508	-	46,699	307,670	354,369	1,583,877
INTERGOVERNMENTAL GRANTS	218	12,644,470	4,608,963	17,253,433	-	3,874,723	3,874,723	33,705,328	-	-	4,896,435	4,896,435	38,601,763
SENIOR CITIZENS	219	205,502	-	205,502	165,294	-	165,294	370,796	-	-	-	-	370,796
FIRE EXCISE TAX FUND	222	3,172,309	110,000	3,282,309	718,441	-	718,441	4,121,213	-	108,452	234,725	343,177	4,464,390
ALTERNATIVE SENTENCING	223	2,972,464	-	2,972,464	-	-	-	3,409,239	6,636	-	(87,093)	(80,457)	3,328,782
CLERK RECORDING EQUIPMENT FEE	225	94,000	-	94,000	-	-	-	57,900	-	-	-	-	57,900
LG ABATEMENT OPIOID FUND	270	1,093,459	-	1,093,459	-	-	-	-	-	-	1,093,459	1,093,459	1,093,459
SJC HOUSING AUTHORITY	292	1,378,500	-	1,378,500	-	-	-	1,191,494	-	-	200,000	200,000	1,391,494
WATER RESERVE	293	1,854,760	(35,879)	1,818,881	(1,818,317)	(14,000)	(1,832,317)	-	-	-	-	-	-
SAN JUAN WATER COMMISSION	294	28,547	-	28,547	1,731,707	14,000	1,745,707	1,760,254	-	-	14,000	14,000	1,774,254
JUVENILE SERVICES FUND	296	843,500	-	843,500	2,796,622	104,539	2,901,161	3,640,122	(7,135)	111,674	-	104,539	3,744,661
C.D.B.G. PROJECTS FUND	310	547,059	-	547,059	-	-	-	547,059	-	-	-	-	547,059
COMMUNICATIONS AUTHORITY CAPITAL	312	-	-	-	-	-	-	-	-	-	-	-	-
CAPITAL REPLACEMENT FUND	316	-	-	-	4,288,089	4,000,000	8,288,089	3,044,324	-	2,475,097	1,118,964	3,594,061	6,638,385
CAPITAL REPLACEMENT RESERVE	318	10,000	-	10,000	(197,432)	730,240	532,808	-	-	-	-	-	-
ROAD CONSTRUCTION FUND	321	-	-	-	(73)	(73)	(73)	400,000	-	4,008	250,000	254,009	654,009
DEBT SERVICE	410	-	-	-	4,716,948	-	4,716,948	4,737,615	-	-	-	-	4,737,615
		\$ 118,541,761	4,734,392	123,276,153	\$ -	-	-	\$ 152,972,473	16,205	3,564,977	9,583,106	13,164,288	166,136,761

The changes from the interim budget and final budget resulting in an increase of revenues of \$4,734,392 as well as an increase in expenditures of \$13,164,288. The increase in revenues encompasses an additional \$2,120,082 in federal grant funding, \$1,183,483 in state grant funding, \$612,379 for Kirtland Walkpath grand funding, and \$608,924 from local grant funding. The increase in expenditures can be attributed to the additional grant funding, LG Abatement Opioid funds settlement that was awarded to the County, public safety compensation survey as well as purchase order carryover for large purchases being delayed due to supply chain issues.

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 2023

Meeting with County Executive Office to discuss FY23 budget process	Multiple Jan./Feb.
Budget worksheets sent to Department Heads and Elected Officials	April 5, 2022
Due date for all budgets to be entered into the financial system	April 19, 2022
Budget discussions with County Executive Office	May 3, 2022
Budget meetings with Department Heads and Elected Officials	April & May 2022
Budget workshop with County Commissioners	May 11, 2022
Interim budget presentation to County Commission	May 24, 2022
Approval of interim budget by County Commission	May 24, 2022
Deadline for submission of interim budget to New Mexico Department of Finance and Administration	June 1, 2022
Approval of interim budget by New Mexico Department of Finance and Administration	June 10, 2022
Final budget presentation to County Commission	July 26, 2022
Approval of final budget by County Commission	July 26, 2022
Deadline for submission of final budget to New Mexico Department of Finance and Administration	July 31, 2022
Approval of final budget by New Mexico Department of Finance and Administration	August 18, 2022

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.

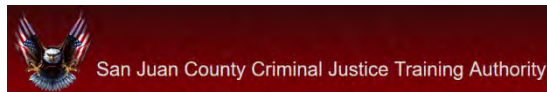


Farm and Range - To account for the activities of predator and environmental controls for the area ranches. Funding is provided by a State Grazing Grant. The fund was created by authority of state statute (see Section 6-11-6, NMSA 1978 Compilation).

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).

LG Abatement Opioid – In accordance with The Department of Finance and Administration, San Juan County has created the LG Abatement Opioid fund to assist in the tracking of the opioid settlement funds that have been awarded to eligible counties and municipalities via the New Mexico Opioid Allocation Agreement.

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.



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, 2022 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.

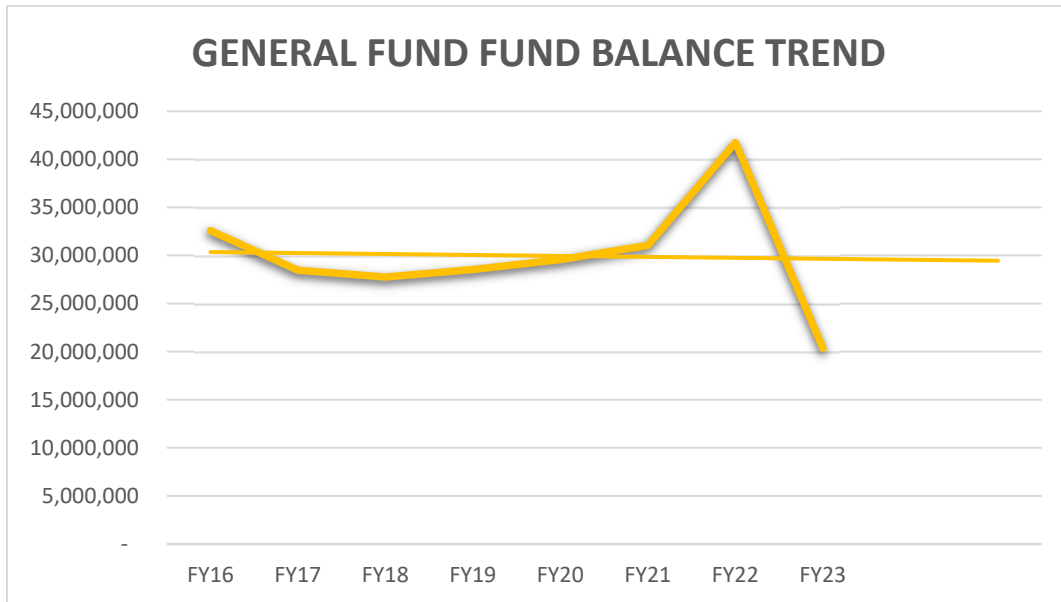
Further information on financial statement fund balance can be obtained by reviewing the County’s Annual Comprehensive Financial Report (ACFR). Copies of the ACFR by fiscal year are available on the County’s website.



Major Funds 7-year Fund Balance Trend

General Fund

	FY16	FY17	FY18	FY19	FY20	FY21	(Unaudited) FY22	Budgeted FY23
Beginning Balance	\$ 34,252,815	32,590,082	28,482,738	27,763,485	28,549,871	29,570,086	31,057,587	41,769,170
Increases	70,097,738	68,605,205	68,033,270	73,436,911	73,072,412	81,700,540	96,014,925	89,498,067
Decreases	(71,760,471)	(72,712,549)	(68,752,523)	(72,650,525)	(72,052,197)	(80,213,039)	(85,303,342)	(110,924,447)
Ending Balance	\$ 32,590,082	28,482,738	27,763,485	28,549,871	29,570,086	31,057,587	41,769,170	20,342,790
Percent Change	-	-12.60%	-2.53%	2.83%	3.57%	5.03%	34.49%	-51.30%

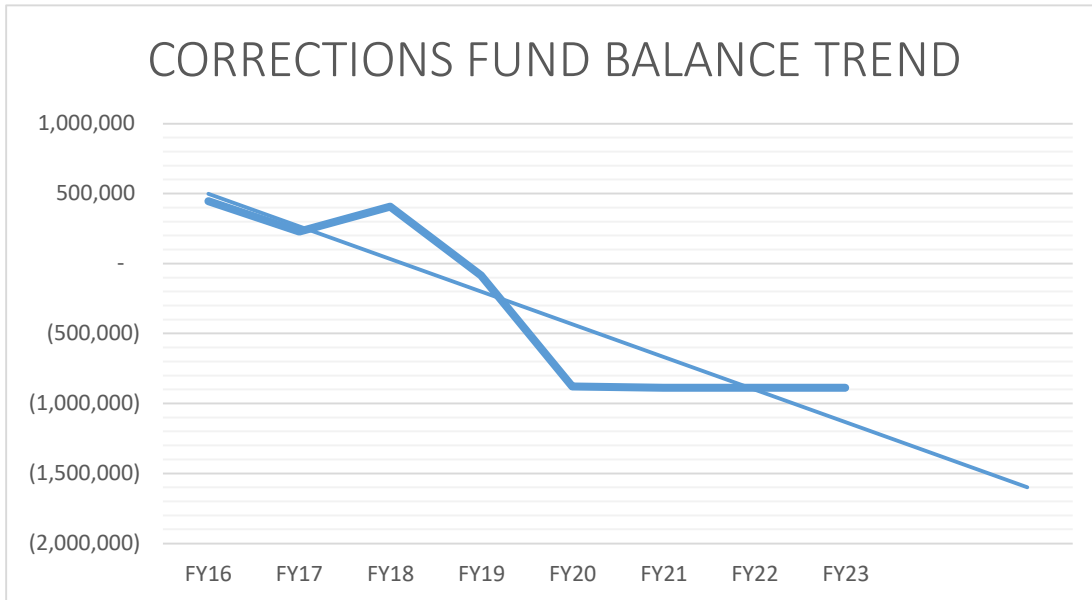


The general fund received revenues in excess of budget during FY22 that became one-time revenues. Several projects have been scheduled to take place in FY23 utilizing some of these one-time revenues which in turn will reduce fund balance.

Major Funds 7-year Fund Balance Trend (Continued)

Corrections Fund

	FY16	FY17	FY18	FY19	FY20	FY21	(Unaudited) FY22	Budgeted FY23
Beginning Balance	\$ 507,378	446,282	228,507	407,746	(83,949)	(878,854)	(886,119)	(850,737)
Increases	14,153,832	13,619,713	16,028,846	15,604,748	15,042,042	14,836,406	12,383,708	17,847,554
Decreases	(14,214,928)	(13,837,488)	(15,849,607)	(16,096,443)	(15,836,947)	(14,843,671)	(12,348,406)	(17,847,554)
Ending Balance	\$ 446,282	228,507	407,746	(83,949)	(878,854)	(886,119)	(850,817)	(850,737)
Percent Change	-	-48.80%	78.44%	-120.59%	-946.89%	0.83%	-3.98%	0.00%

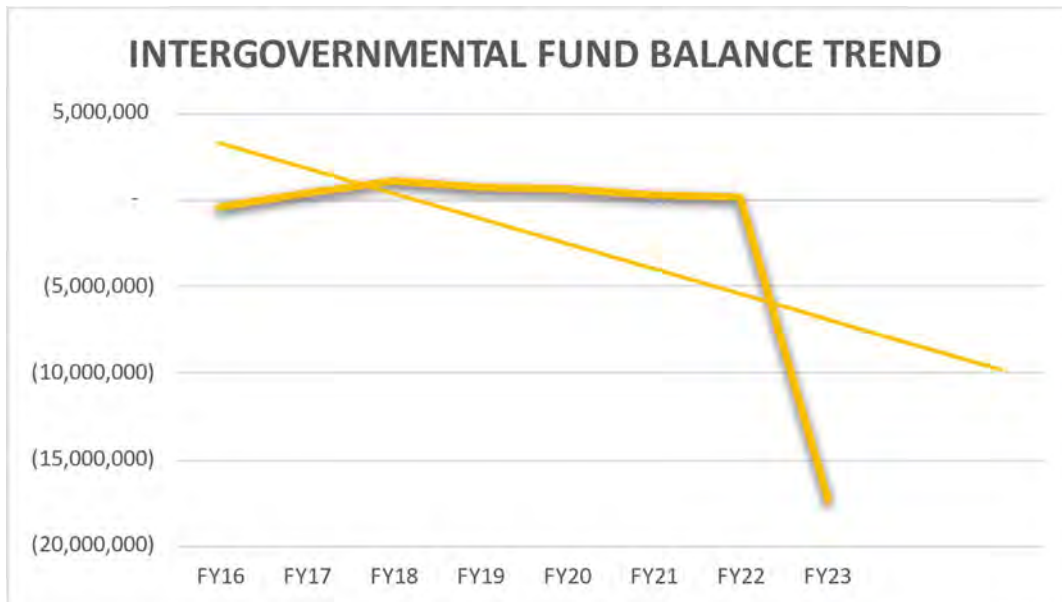


Continued increasing of cost to operate the Adult Detention Center and has caused the general fund to make significant contributions to ensure adequate operations of the Center. As a result of the significant contributions from the general fund, the County budgets the fund to maintain a zero cash balance. At fiscal year-end, changes in assets and liabilities will cause this balance to fluctuate positive or negative. The negative fund balance of \$850,817 for 2022 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

	FY16	FY17	FY18	FY19	FY20	FY21	(Unaudited) FY22	Budgeted FY23
Beginning Balance	\$ 170,742	(369,173)	364,480	1,059,885	722,007	636,505	274,845	982,223
Increases	3,043,171	3,299,020	1,753,088	3,380,090	6,945,374	10,484,385	17,835,606	21,128,156
Decreases	(3,583,086)	(2,565,367)	(1,057,683)	(3,717,968)	(7,030,876)	(10,846,045)	(17,128,228)	(38,601,763)
Ending Balance	\$ (369,173)	364,480	1,059,885	722,007	636,505	274,845	982,223	(16,491,384)
Percent Change	-	-198.73%	190.79%	-31.88%	-11.84%	-56.82%	257.37%	-1,778.99%

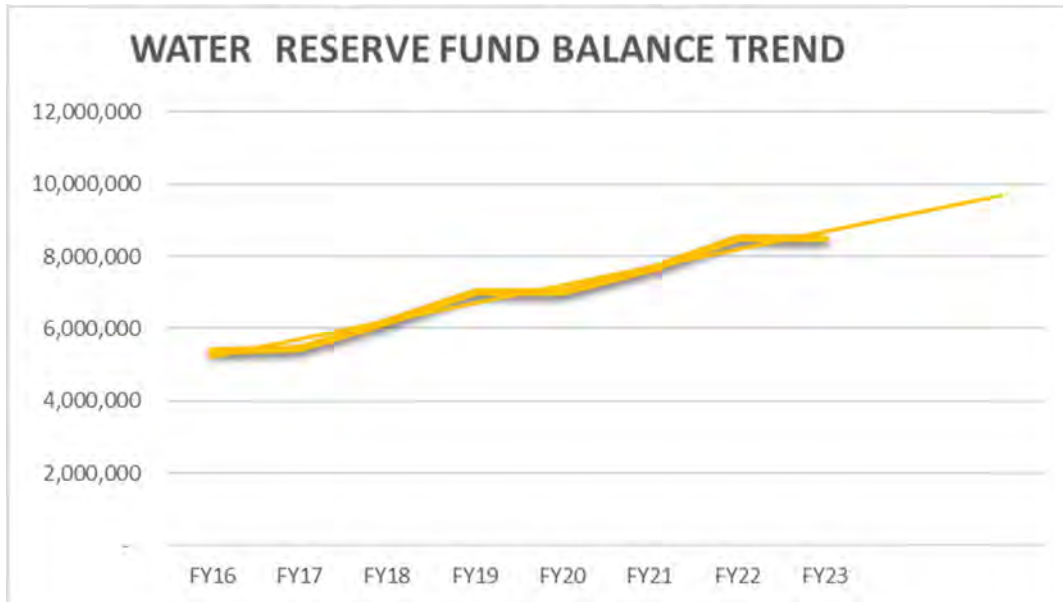


Fund balance will fluctuate from year to year based on grants received and spent. As the County does not receive many advance grants, it is anticipated that the fund balance would fluctuate around \$1 million. This fund balance represents the County's cash contribution to fund reimbursement-based grants. 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, 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

	FY16	FY17	FY18	FY19	FY20	FY21	(Unaudited) FY22	Budgeted FY23
Beginning Balance	\$ 5,628,662	5,356,679	5,426,601	6,189,771	7,000,720	7,016,857	7,628,987	8,509,806
Increases	1,801,957	1,843,927	1,894,376	1,995,145	1,893,225	1,837,756	1,655,285	1,818,881
Decreases	(2,073,940)	(1,774,005)	(1,131,206)	(1,184,196)	(1,877,088)	(1,225,626)	(774,466)	(1,832,317)
	(539,915)	733,653	695,405	(337,878)	16,137	612,130	880,819	(13,436)
Ending Balance	\$ 5,356,679	5,426,601	6,189,771	7,000,720	7,016,857	7,628,987	8,509,806	8,496,370
Percent Change	-	1.31%	14.06%	13.10%	0.23%	8.72%	11.55%	-0.16%

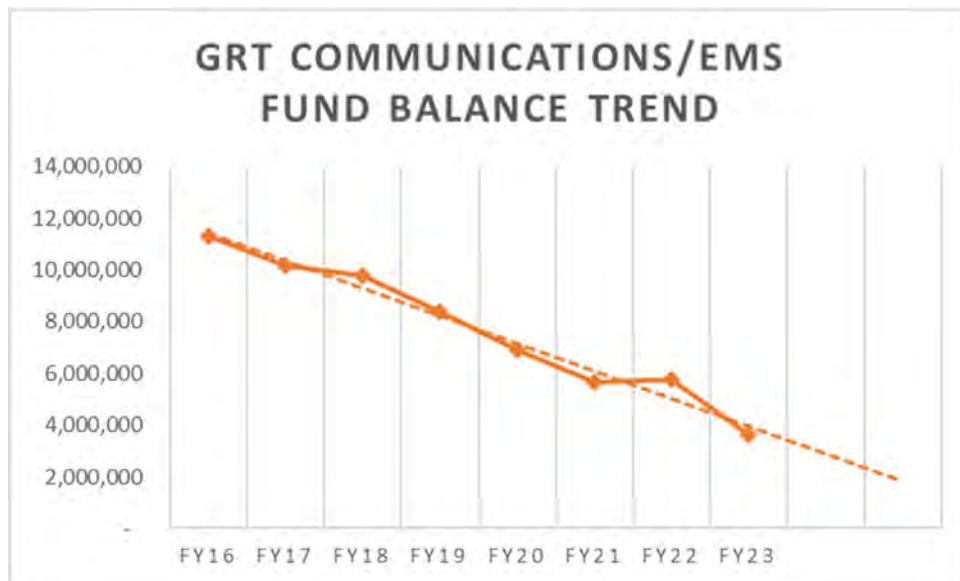


The Water Reserve Fund receives revenue from a 0.5 mil levy in property tax which, through a Joint Powers agreement (JPA), funds San Juan Water Commission, a discreetly presented component unit of San Juan County. San Juan Water Commission has entered into several water lease agreements and has had a 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

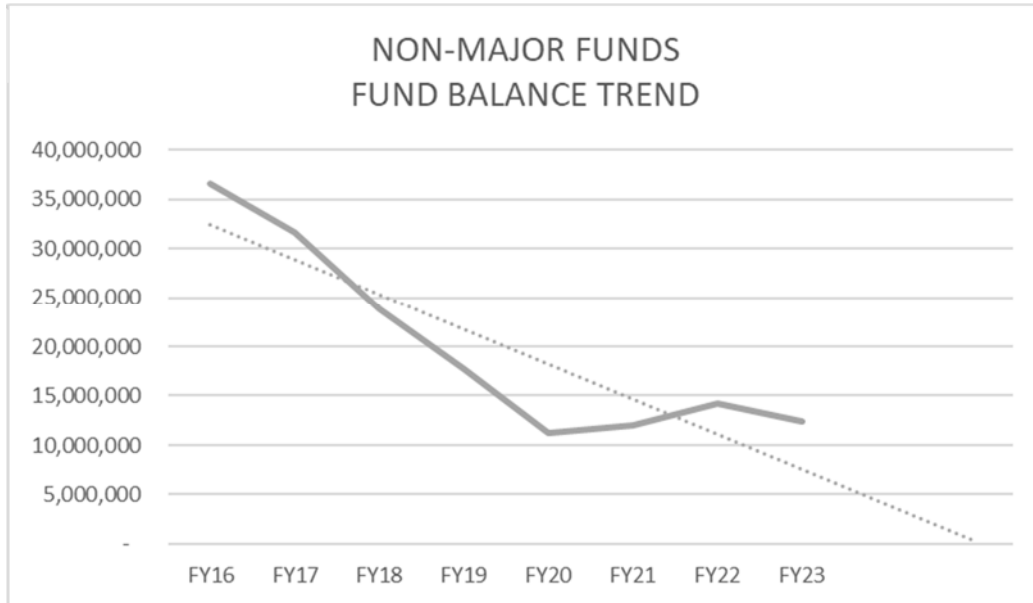
	FY16	FY17	FY18	FY19	FY20	FY21	(Unaudited) FY22	Budgeted FY23
Beginning Balance	\$ 11,531,926	11,325,724	10,190,538	9,775,781	8,386,581	6,923,751	5,665,675	6,181,705
Increases	9,472,031	8,713,887	8,843,982	8,841,781	9,047,088	8,468,126	9,322,404	12,713,024
Decreases	(9,678,233)	(9,849,073)	(9,258,739)	(10,230,981)	(10,509,918)	(9,726,202)	(8,806,374)	(14,820,260)
	(206,202)	(1,135,186)	(414,757)	(1,389,200)	(1,462,830)	(1,258,076)	516,030	(2,107,236)
Ending Balance	\$ 11,325,724	10,190,538	9,775,781	8,386,581	6,923,751	5,665,675	6,181,705	4,074,469
Percent Change	-	-10.02%	-4.07%	-14.21%	-17.44%	-18.17%	9.11%	-34.90%



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 and was approved by voters in November 2021 to enact the remaining 1/16th gross receipts tax. GRT will go into effect July 1, 2022 with collections starting in September 2022.

Aggregate Non-Major Funds 7-year Fund Balance Trend

	FY16	FY17	FY18	FY19	FY20	FY21	(Unaudited) FY22	Budgeted FY23
Beginning Balance	\$ 41,531,187	36,623,829	31,660,892	23,812,853	17,680,261	11,243,564	11,952,765	14,786,506
Increases	36,346,494	45,803,902	24,237,951	28,815,275	27,243,656	31,928,097	35,363,649	41,337,279
Decreases	(41,253,852)	(50,766,839)	(32,085,990)	(34,947,867)	(33,680,353)	(31,218,896)	(32,529,908)	(43,176,593)
Ending Balance	\$ 36,623,829	31,660,892	23,812,853	17,680,261	11,243,564	11,952,765	14,786,506	12,947,192
Percent Change	-	-13.55%	-24.79%	-25.75%	-36.41%	6.31%	23.71%	-12.44%

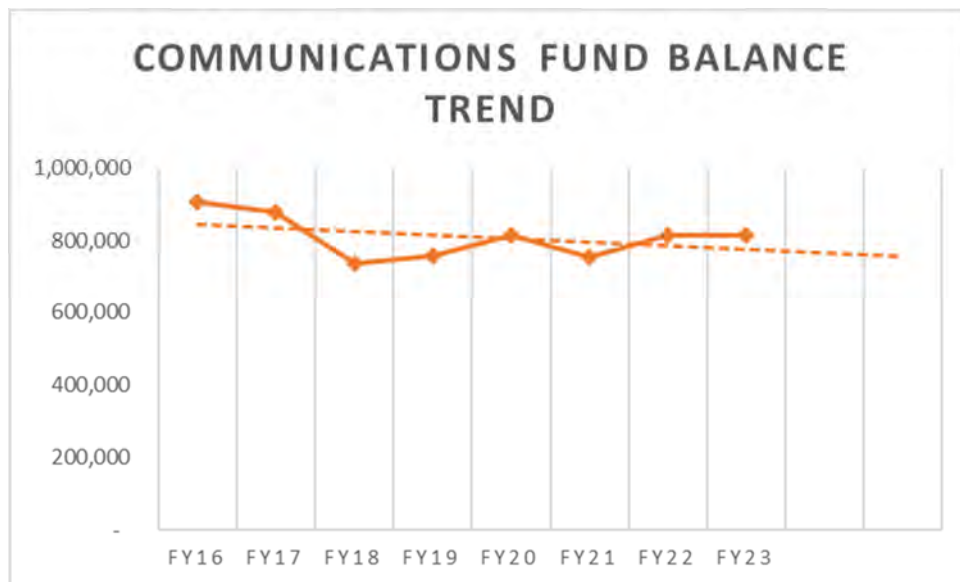


The County’s non-major funds are comprised of the special revenue funds, capital projects funds and a debt service fund. These funds were established for their specific purposes and, as a result, monies are expended in the course of business each fiscal year. Some funds generate revenues while others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

Component Units 7-year Fund Balance Trend

San Juan Communications Authority

	FY16	FY17	FY18	FY19	FY20	FY21	(Unaudited) FY22	Budgeted FY23
Beginning Balance	\$ 1,302,094	906,019	876,905	736,062	757,923	816,048	755,080	815,446
Increases	3,933,022	4,003,002	4,146,492	3,991,024	4,030,232	3,491,929	4,076,323	5,962,805
Decreases	(4,329,097)	(4,032,116)	(4,287,335)	(3,969,163)	(3,972,107)	(3,552,897)	(4,015,957)	(5,963,440)
	(396,075)	(29,114)	(140,843)	21,861	58,125	(60,968)	60,366	(635)
Ending Balance	\$ 906,019	876,905	736,062	757,923	816,048	755,080	815,446	814,811
Percent Change	-	-3.21%	-16.06%	2.97%	7.67%	-7.47%	8.00%	-0.08%

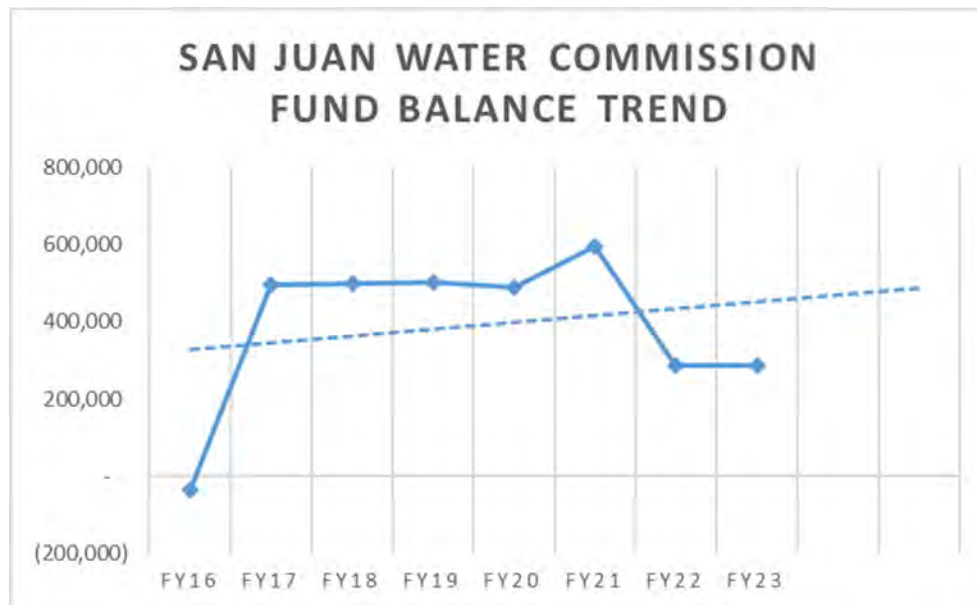


San Juan Communications Authority is a discretely presented component unit of San Juan County. The revenue funding comes from the Gross Receipts Tax Communications/Emergency Medical Services Fund (which is presented as a major fund above). As costs have continued to increase and the gross receipts tax revenue has been declining over the last several years, San Juan County's Commission moved forward and was approved by voters in November 2021 to enact the remaining 1/16th gross receipts tax. The increased GRT will go into effect July 1, 2022 with collections starting in September 2022.

Component Units 7-year Fund Balance Trend (Continued)

San Juan Water Commission

	FY16	FY17	FY18	FY19	FY20	FY21	(Unaudited) FY22	Budgeted FY23
Beginning Balance	\$ (134,745)	(35,295)	497,080	499,526	503,635	489,381	595,325	363,558
Increases	1,970,274	1,573,988	1,036,451	1,104,916	1,685,777	1,190,357	1,054,069	1,855,864
Decreases	(1,870,824)	(1,041,613)	(1,034,005)	(1,100,807)	(1,700,031)	(1,084,413)	(1,285,836)	(1,855,864)
Ending Balance	\$ 99,450	532,375	2,446	4,109	(14,254)	105,944	(231,767)	-
Percent Change	-	-1508.36%	0.49%	0.82%	-2.83%	21.65%	-38.93%	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. Prior to the Water Commission receiving payments for leasing water rights, the County kept the fund balance at \$500,000 by transferring money from the Water Reserve Fund. As revenues increase, the transfer from the Water Reserve Fund has decreased and the fund balance is reflecting the leased water rights revenue.

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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 83.32% of the FY23 total budgeted revenues.

Gross Receipts Tax Revenue - The State of New Mexico Taxation and Revenue Department levies a



gross receipts tax on a seller who provides a service or sells goods in the State of New Mexico. Other items that also would generate gross receipts tax is selling property in New Mexico, leasing or licensing property employed in New Mexico, granting a right to use a franchise employed in New Mexico, and selling research and development services performed outside of New Mexico, in which the product is initially used in New Mexico. New Mexico Taxation and Revenue collects the GRT and distributes the tax per the enactments each county and municipality has imposed. The State of New Mexico reduced the statewide gross receipts tax by 1/8th of one percent effective July 1, 2022. San Juan County voters approved the County to enact the remaining 1/16th of one percent Emergency Communications and Emergency Medical and Behavior Health gross receipts tax. This tax supports the operations of the Communication Authority and the Ambulance Fund. The County’s overall gross receipts tax rate as of July 1, 2022 is 6.6250% (5.0% State rate plus 1.6250%) imposed GRT within San Juan County. Below is how the imposed rates will be dedicated.

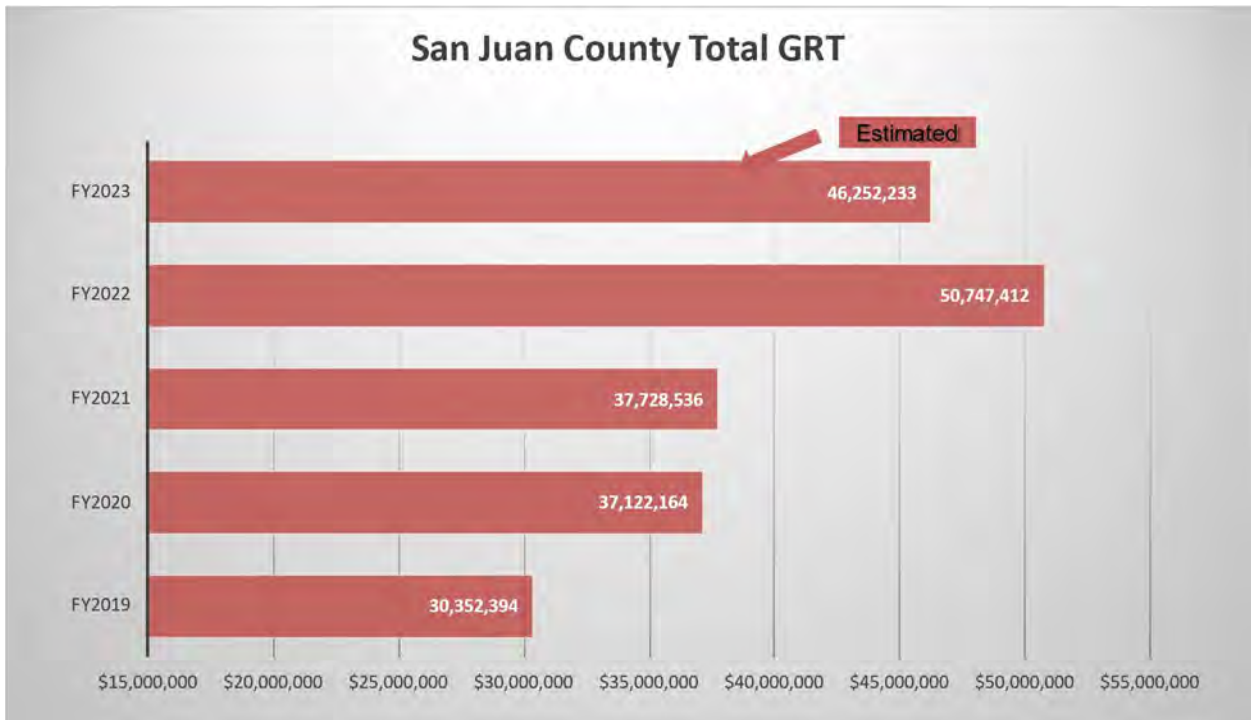
Consolidated County Gross Receipts Tax
County Wide GRT – Imposed rate of 0.9375%
County Area GRT – Imposed rate of 0.125%
County Area GRT w/referendum – Imposed rate of 0.25%
Other County Local Gross Receipts Tax
County Health Care Gross Receipts – Imposed rate of 0.0625%
County Emergency Com and Emergency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

Trend analysis, along with legislative changes and current economic conditions are normally used to project Gross Receipts Tax revenue. The following chart shows the County’s total GRT by taxing authority compared to the imposed rate as of July 1, 2022.

San Juan County GRT Imposed vs. Authorized As of July 1, 2022					
Gross Receipts Tax	Total Taxing Authority Imposed	Percentage Imposed	Unused Authority	FY23 Budgeted Revenue	Potential Additional Revenue
County Wide GRT	0.9375%	0.9375%	0.0000%	31,064,143	
County Area GRT	0.1250%	0.1250%	0.0000%	1,170,331	
County Area GRT w/referendum	0.3750%	0.2500%	0.1250%	2,402,309	1,170,331
County Health Care GRT	0.0625%	0.0625%	0.0000%	2,137,801	
County Emerg. Comm/EMS/Beh Health	0.2500%	0.2500%	0.0000%	8,177,649	
Total Local Option GRT	1.7500%	1.6250%	0.1250%	44,952,233	1,170,331
State Equalization Distribution				1,300,000	
GRT Total				46,252,233	
State of New Mexico		5.0000%			
Total Implemented Rate		6.6250%			
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, 2022							
Gross Receipts Tax	Aztec	Bloomfield	Farmington	Kirtland	Valley Water Sanitation District	Valley Water Sani. District Town of Kirtland	San Juan County Unincorporated
State	5.0000%	5.0000%	5.0000%	5.0000%	5.0000%	5.0000%	5.0000%
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/	0.2500%	0.2500%	0.2500%	0.2500%	0.2500%	0.2500%	0.2500%
County Water & Sanitation	-	-	-	-	0.2500%	0.2500%	-
Municipal GRT	2.0625%	2.0000%	2.0625%	0.4375%	-	0.4375%	-
Total Imposed GRT Rate	8.3125%	8.2500%	8.3125%	6.6875%	6.8750%	6.9375%	6.6250%
Breakdown of GRT Rate							
State	5.0000%	5.0000%	5.0000%	5.0000%	5.0000%	5.0000%	5.0000%
County	1.2500%	1.2500%	1.2500%	1.2500%	1.6250%	1.2500%	1.6250%
Water/Sanitation Districts	-	-	-	-	0.2500%	0.2500%	-
City	2.0625%	2.0000%	2.0625%	0.4375%	-	0.4375%	-
Total Imposed GRT Rate	8.3125%	8.2500%	8.3125%	6.6875%	6.8750%	6.9375%	6.6250%





After several years of volatility, San Juan County’s gross receipts tax collections experienced a 34.5% increase in FY22 compared to FY21. An increase in taxable mining revenues, which includes oil and gas production, was a key factor in the increase for FY22. The County continues to budget these revenues conservatively with an 8.86% decrease for FY23.

Property Tax Revenue - Property Tax, an estimated 20.75% of the FY23 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 2022 tax year residential rate at 7.033 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.

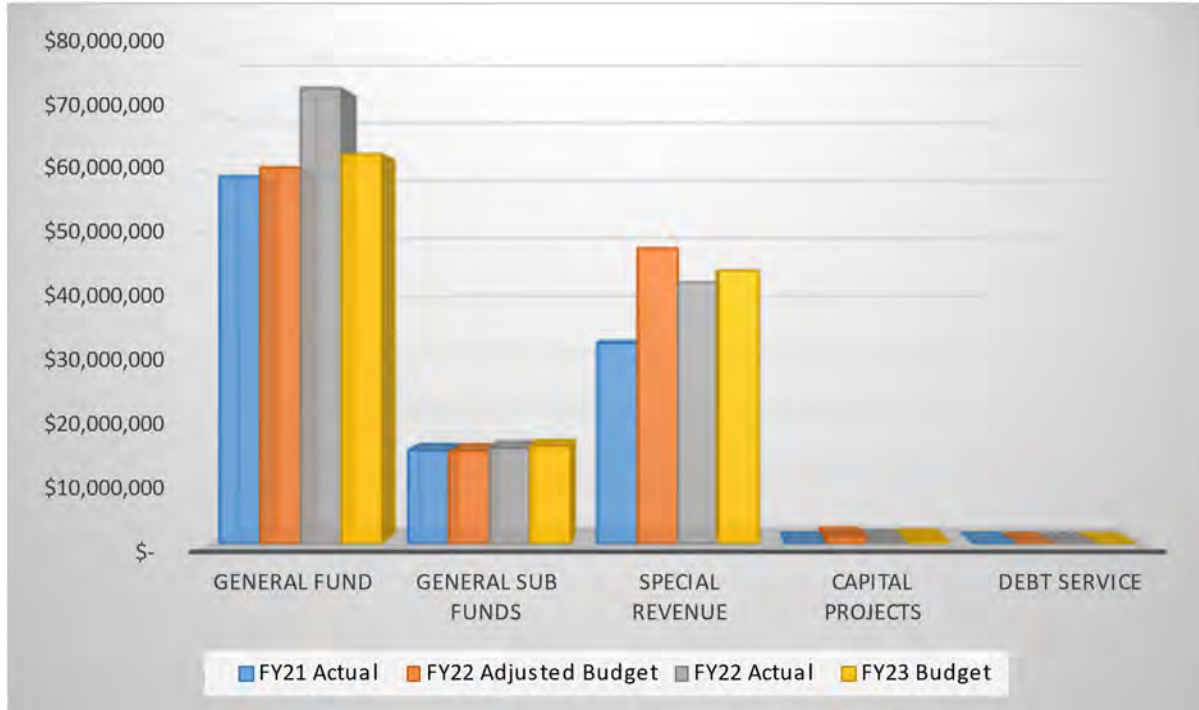


The Oil and Gas Production and Equipment Ad Valorem Tax accounts for approximately 11.61% of San Juan County's FY23 budgeted property tax revenue. The Oil and Gas Equipment Ad Valorem Tax is levied on the assessed value of the oil and gas equipment at each production unit in lieu of property tax on that equipment. On or before each October 15, the New Mexico Taxation and Revenue Department sends the operator a statement of tax due. The taxpayer must remit payment on or before November 30 of the same year. The Oil and Gas Ad Valorem Production Tax is assessed on the value of products severed and sold from each production unit. The tax assessed on oil and gas production is a composite of rates imposed by the local taxing authorities. Production tax rates change with every September production and are due November 25 of the same year.

- Maximum allowed mils by the State of New Mexico is 11.85 mils.
- Residential Mil Rate is 7.141 mils for Tax Year 2022
 - 2022 Residential Assessed value: \$1,616,375,092
 - Assessed value increase of 4.39% from Tax Year 2021
- Non-residential Mil Rate is 8.5 mils for Tax Year 2022
 - 2022 Non-residential Assessed value: \$1,616,269,625
 - Assessed value decrease of 0.71% from Tax Year 2021
- Oil & Gas Production and Equipment Mil Rate is 8.5 mils for Tax Year 2022
 - 2022 Oil/Gas Production & Equipment Assessed value: \$655,494,059
 - Assessed value increase of 82% from Tax Year 2021
- 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

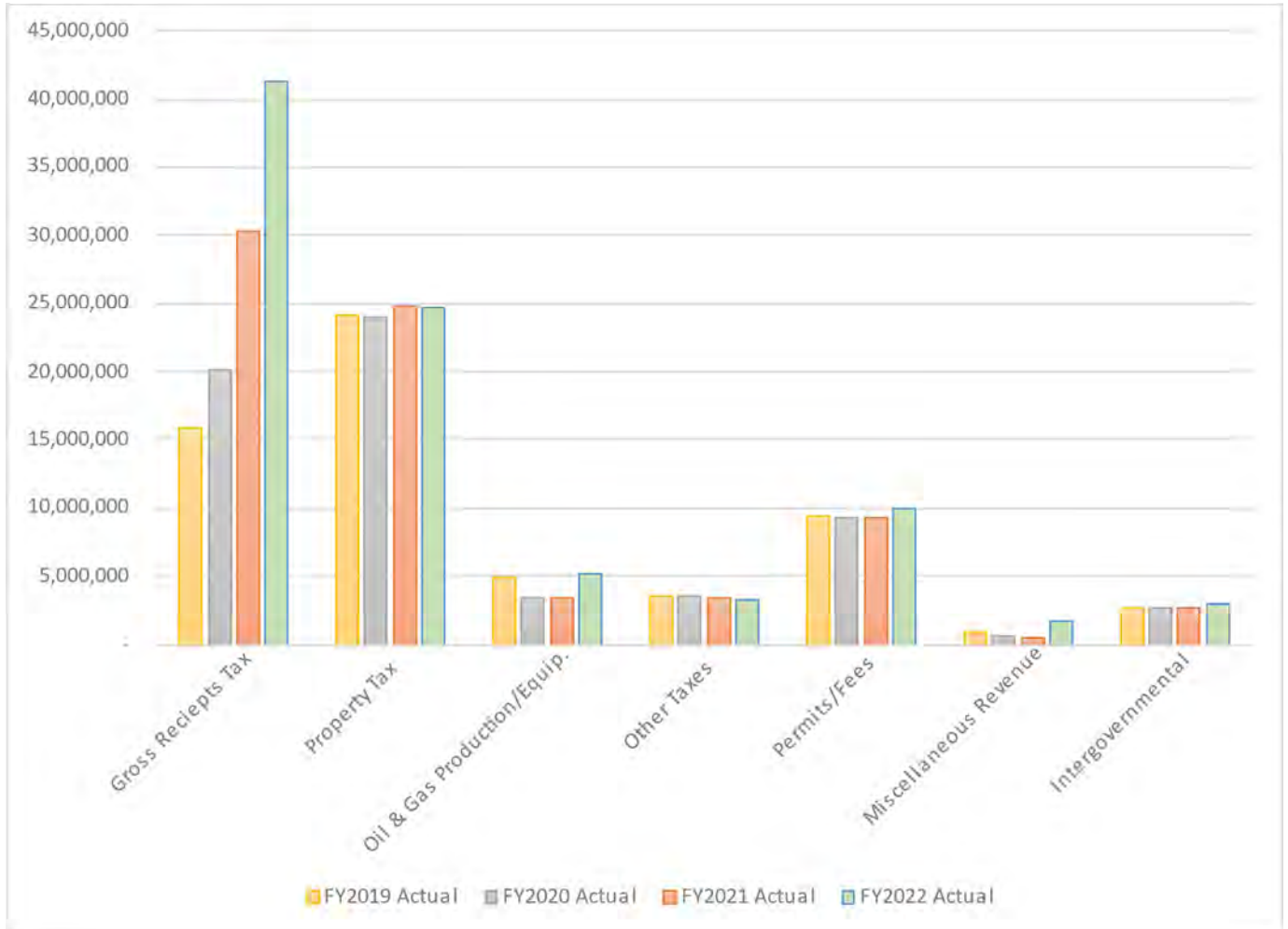
Intergovernmental Grants Revenue - Intergovernmental revenue accounts for 25.05% of the FY23 budget and consists of Federal, State and local Grant funding. San Juan County projects/programs would not exist without funding from various Federal and State agencies. Of the budgeted \$30,886,351 intergovernmental revenue, \$9,284,987 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 \$18,601,364 intergovernmental revenues, 60.2% 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 various federal and local grants that are routine to County operations.

San Juan County FY2023 Budget Revenue by Fund Type



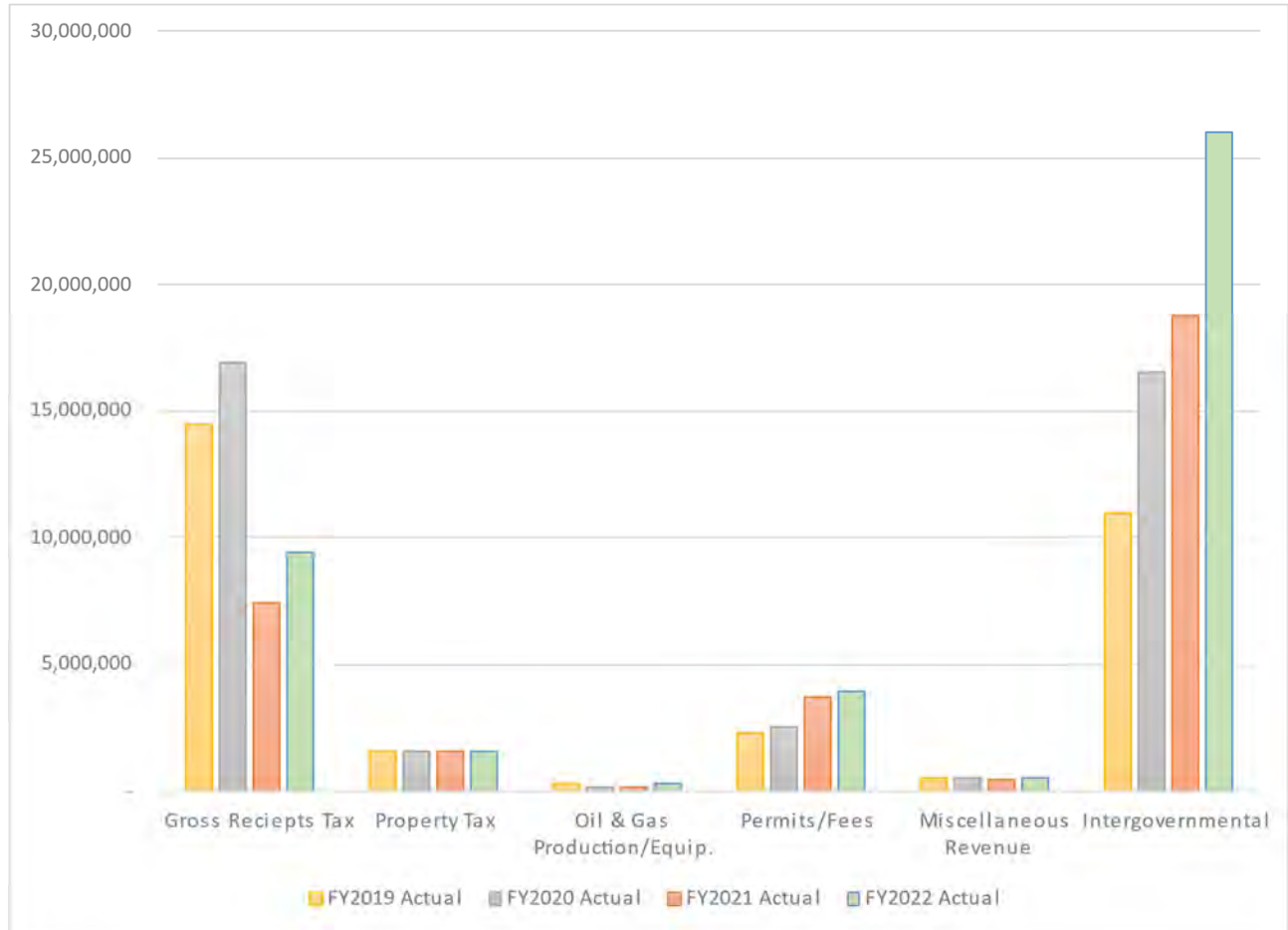
Fund Type	FY21 Actual	FY22 Adjusted Budget	FY22 Actual	FY23 Budget
General Fund	\$ 59,297,916	60,737,798	73,509,851	62,854,283
General Sub Funds	15,047,094	15,001,969	15,447,804	15,750,657
Special Revenue	32,358,824	47,671,201	42,175,114	44,114,154
Capital Projects	109,670	995,000	422,467	557,059
Debt Service	42,787	0	28,510	-
Total	\$ 106,856,291	124,405,968	131,583,746	123,276,153

REVENUE BY CATEGORY – 4 YEAR HISTORICAL TREND GENERAL FUND REVENUES



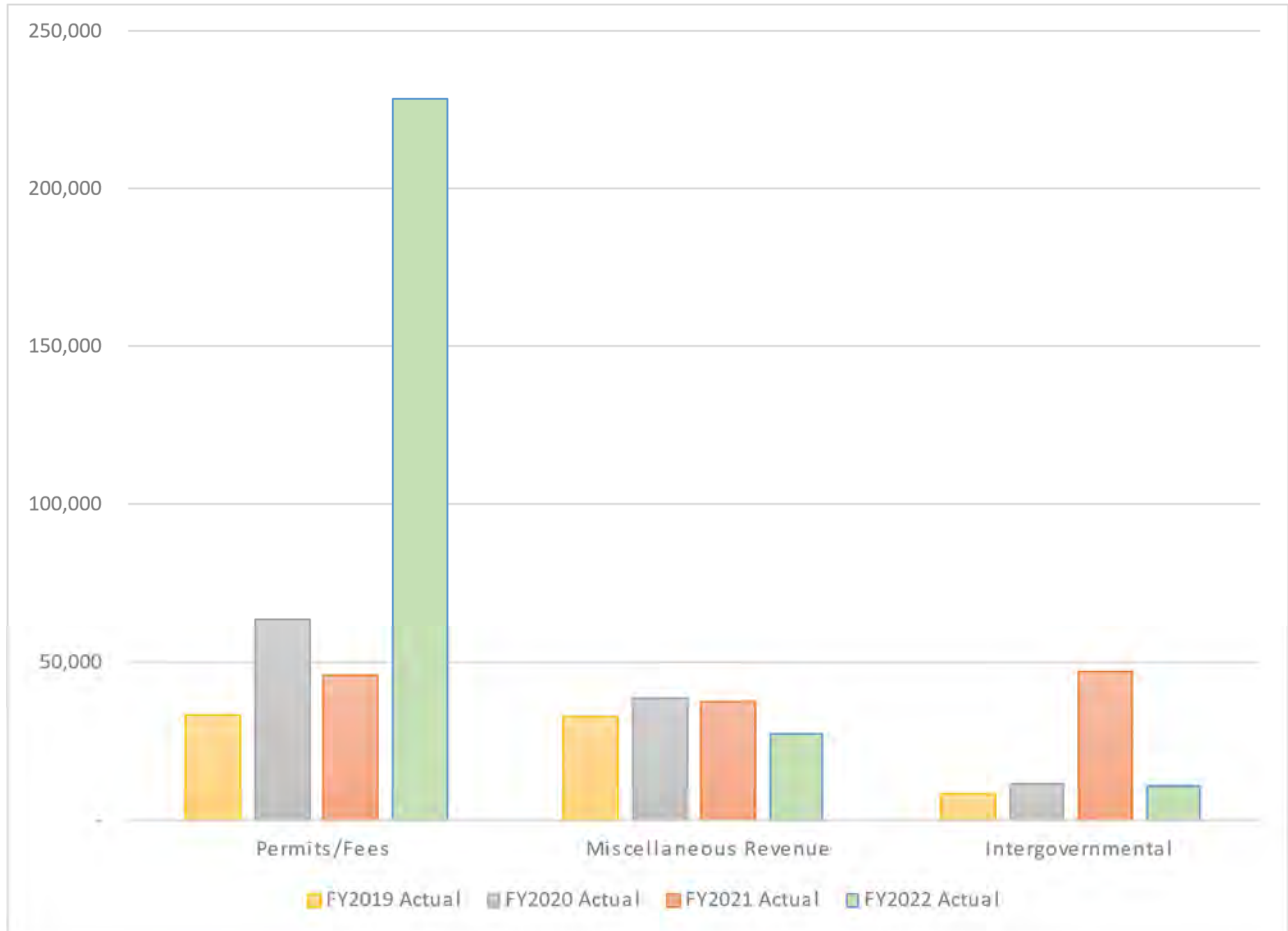
Revenue Category		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual
Gross Receipts Tax	\$	15,907,955	20,203,247	30,304,323	41,297,520
Property Tax		24,141,961	23,984,943	24,856,903	24,662,398
Oil & Gas Production/Equip.		4,870,698	3,317,518	3,378,111	5,119,368
Other Taxes		3,551,333	3,484,012	3,357,220	3,247,183
Permits/Fees		9,376,938	9,358,732	9,307,783	9,938,299
Miscellaneous Revenue		948,667	701,790	486,386	1,723,789
Intergovernmental		2,713,292	2,737,865	2,654,284	2,969,098
	\$	<u>61,510,844</u>	<u>63,788,107</u>	<u>74,345,010</u>	<u>88,957,655</u>

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



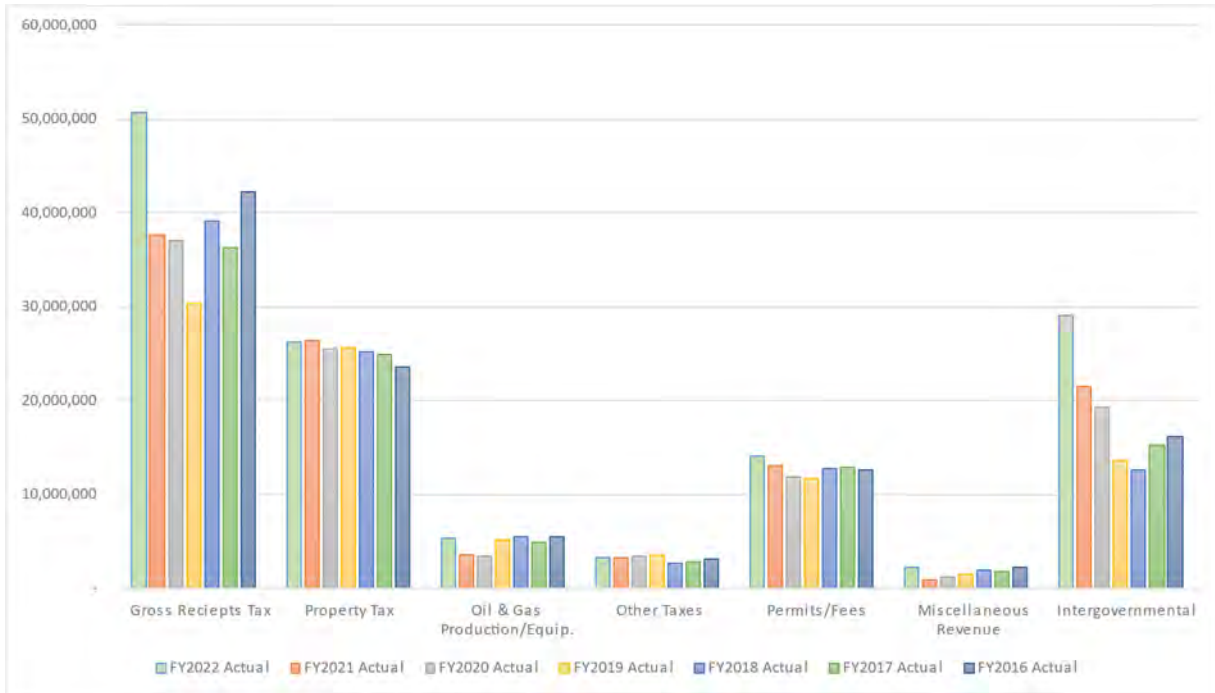
Revenue Category		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual
Gross Receipts Tax	\$	14,444,439	16,918,917	7,424,213	9,449,892
Property Tax		1,586,214	1,565,254	1,612,768	1,597,943
Oil & Gas Production/Equip.		308,917	207,336	211,126	319,952
Permits/Fees		2,338,392	2,536,455	3,713,498	3,937,133
Miscellaneous Revenue		519,892	574,905	639,328	629,128
Intergovernmental		11,001,415	16,505,782	18,779,710	26,424,890
	\$	<u>30,199,269</u>	<u>38,308,649</u>	<u>32,380,643</u>	<u>42,358,938</u>

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



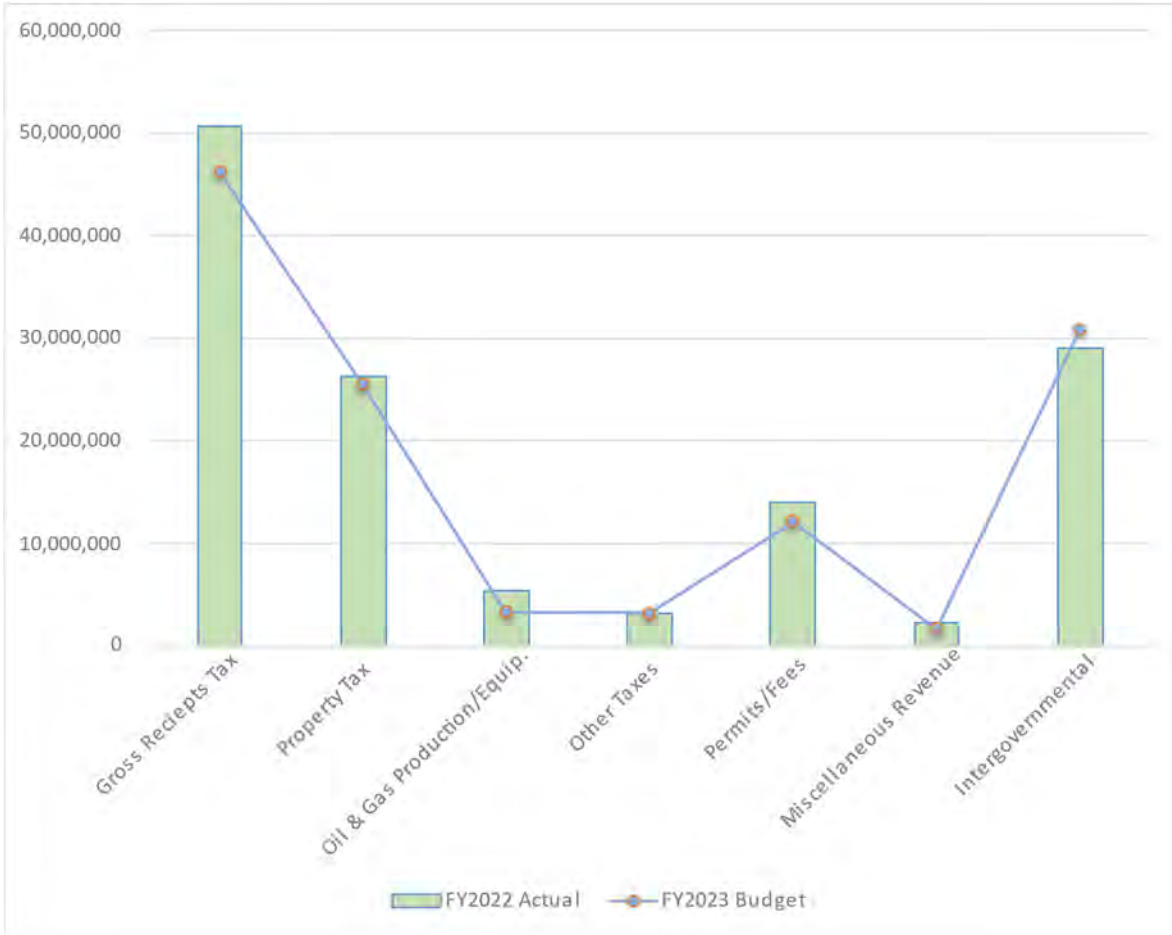
Revenue Category		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual
Permits/Fees	\$	33,535	63,912	45,963	228,796
Miscellaneous Revenue		32,964	38,798	37,311	27,364
Intergovernmental		8,365	11,170	47,364	10,993
	\$	<u>74,864</u>	<u>113,880</u>	<u>130,638</u>	<u>267,153</u>

REVENUE BY CATEGORY – 7 YEAR HISTORICAL TREND TOTAL REVENUES



Revenue Category	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual
Gross Receipts Tax	\$ 42,203,162	36,263,034	39,165,291	30,352,394	37,122,164	37,728,536	50,747,412
Property Tax	23,575,365	24,944,481	25,291,459	25,728,175	25,550,197	26,469,671	26,260,341
Oil & Gas Production/Equip.	5,487,032	4,963,667	5,479,345	5,179,615	3,524,854	3,589,237	5,439,320
Other Taxes	3,216,704	2,829,860	2,684,998	3,551,333	3,484,012	3,357,220	3,247,183
Permits/Fees	12,662,704	12,927,348	12,732,623	11,748,865	11,959,099	13,067,244	14,104,228
Miscellaneous Revenue	2,228,940	1,808,871	2,060,028	1,501,523	1,315,493	1,163,025	2,380,281
Intergovernmental	16,188,294	15,246,391	12,680,211	13,723,072	19,254,817	21,481,358	29,404,981
	105,562,201	98,983,652	100,093,955	91,784,977	102,210,636	106,856,291	131,583,746

FY2023 BUDGET vs FY2022 ACTUALS TOTAL REVENUES



Revenue Category		FY2022 Actual	FY2023 Budget	Percent Change
Gross Receipts Tax	\$	50,747,412	46,252,233	(8.86%)
Property Tax		26,260,341	25,579,071	(2.59%)
Oil & Gas Production/Equip.		5,439,320	3,360,349	(38.22%)
Other Taxes		3,247,183	3,240,661	(0.20%)
Permits/Fees		14,104,228	12,205,142	(13.46%)
Miscellaneous Revenue		2,380,281	1,752,346	(26.38%)
Intergovernmental		29,404,981	30,886,351	5.04%
	\$	<u>131,583,746</u>	<u>123,276,153</u>	<u>(6.31%)</u>

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ANNUAL BUDGET & HISTORICAL DATA

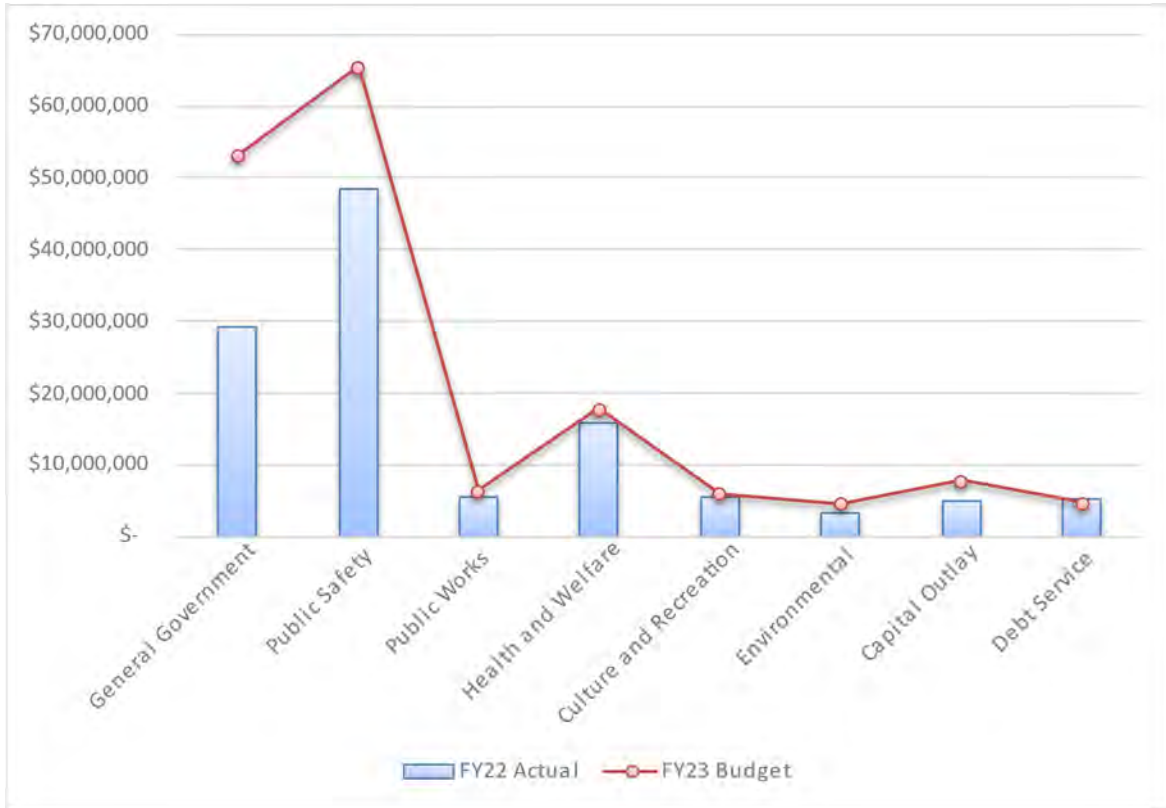


SAN JUAN COUNTY BUDGETED EXPENDITURES BY FUNCTION

FUND TYPE	GENERAL GOVERNMENT	PUBLIC SAFETY	PUBLIC WORKS	HEALTH AND WELFARE	CULTURE AND RECREATION	ENVIRONMENTAL	CAPITAL OUTLAY	DEBT SERVICE	TOTAL BY FUND
GENERAL FUND	\$ 9,880,298	20,129,384	-	474,738	4,068,371	-	-	-	34,552,791
GENERAL FUND – SUB FUNDS	4,589,923	-	6,465,674	14,942,275	-	-	-	-	25,997,872
TOTAL GENERAL FUND	14,470,221	20,129,384	6,465,674	15,417,013	4,068,371	-	-	-	60,550,663
SPECIAL REVENUE FUNDS	38,659,663	45,339,966	-	2,484,953	1,954,673	4,569,775	-	-	93,009,030
CAPITAL PROJECTS FUNDS	-	-	-	-	-	-	7,839,453	-	7,839,453
DEBT SERVICE FUND	-	-	-	-	-	-	-	4,737,615	4,737,615
TOTAL BY FUNCTION	\$ 53,129,884	65,469,350	6,465,674	17,901,966	6,023,044	4,569,775	7,839,453	4,737,615	166,136,761



FY2023 BUDGET vs FY2022 ACTUALS EXPENDITURES BY FUNCTION



Expenditure Category	FY2022 Actual	FY2023 Budget	Percent Change
General Government	\$ 29,288,187	53,129,884	81.40%
Public Safety	48,334,411	65,469,350	35.45%
Public Works	5,446,414	6,465,674	18.71%
Health and Welfare	15,853,166	17,901,966	12.92%
Culture and Recreation	5,470,148	6,023,044	10.11%
Environmental	3,336,787	4,569,775	36.95%
Capital Outlay	5,017,773	7,839,453	56.23%
Debt Service	5,247,322	4,737,615	-9.71%
	\$ 117,994,208	166,136,761	40.80%

FY2023 BUDGET vs FY2022 ACTUALS EXPENDITURES BY CATEGORY



Expenditure Category	FY2022 Actual	FY2023 Budget	Percent Change
Wages/Benefits	\$ 44,325,736	55,650,603	13.27%
Other Operating	63,403,377	97,909,090	67.08%
Capital	5,017,773	7,839,453	56.23%
Debt Service	5,247,322	4,737,615	-9.71%
	\$ 117,994,208	166,136,761	40.80%

EXPENDITURE BY FUND TYPE

GENERAL FUND						
EXPENDITURE TYPE		FY2021 ACTUAL	FY2022 ADJUSTED BUDGET	FY2022 ACTUAL	FY2023 BUDGET	BUDGET/ACTUAL % CHANGE
Wages	\$	15,735,967	18,115,124	16,728,687	18,945,559	14.80%
Benefits		5,663,908	6,426,655	5,715,876	6,807,886	19.10%
Professional Services		664,765	593,191	428,958	1,193,824	178.31%
Other Operating		2,714,622	7,924,947	6,597,116	7,605,522	11.47%
TOTAL	\$	24,779,262	33,059,917	29,470,637	34,552,791	17.24%

GENERAL FUND – SUB FUNDS						
EXPENDITURE TYPE		FY2021 ACTUAL	FY2022 ADJUSTED BUDGET	FY2022 ACTUAL	FY2023 BUDGET	BUDGET/ACTUAL % CHANGE
Wages	\$	3,455,433	3,805,849	2,901,876	3,959,945	36.46%
Benefits		1,309,342	1,414,258	1,303,644	1,452,240	11.40%
Professional Services		1,129,042	1,583,662	1,335,580	1,464,409	(27.24%)
Other Operating		17,369,081	17,456,595	17,604,102	19,121,278	12.96%
Capital		21,808	20,000	-	-	0.00%
TOTAL	\$	23,284,706	24,280,364	23,145,202	25,997,872	12.33%

SPECIAL REVENUE						
EXPENDITURE TYPE		FY2021 ACTUAL	FY2022 ADJUSTED BUDGET	FY2022 ACTUAL	FY2023 BUDGET	BUDGET/ACTUAL % CHANGE
Wages	\$	15,210,905	17,718,419	13,194,351	18,469,461	8.03%
Benefits		4,759,853	5,722,183	4,706,908	6,015,512	27.80%
Professional Services		9,261,035	10,780,022	9,529,298	12,227,742	28.32%
Other Operating		17,879,961	48,960,109	25,645,222	48,776,797	124.33%
Capital		2,250,260	5,220,693	2,037,495	7,519,518	269.06%
TOTAL	\$	49,362,014	88,401,426	55,113,274	93,009,030	68.76%

CAPITAL PROJECTS FUNDS						
EXPENDITURE TYPE		FY2021 ACTUAL	FY2022 ADJUSTED BUDGET	FY2022 ACTUAL	FY2023 BUDGET	BUDGET/ACTUAL % CHANGE
Wages	\$	-	-	-	-	0.00%
Professional Services		49,702	49,014	659	49,014	7,337.63%
Other Operating		-	-	-	-	0.00%
Capital		2,983,216	10,033,378	5,017,114	7,790,439	55.28%
TOTAL	\$	3,032,918	10,082,392	5,017,773	7,839,453	56.23%



EXPENDITURE BY FUND TYPE (CONTINUED)

DEBT SERVICE					
EXPENDITURE TYPE	FY2021 ACTUAL	FY2022 ADJUSTED BUDGET	FY2022 ACTUAL	FY2023 BUDGET	BUDGET/ACTUAL % CHANGE
Principal	\$ 5,248,260	5,247,322	5,247,322	4,737,615	(9.71%)
TOTAL	\$ 5,248,260	5,247,322	5,247,322	4,737,615	(9.71%)

ALL FUNDS					
EXPENDITURE TYPE	FY2021 ACTUAL	FY2022 ADJUSTED BUDGET	FY2022 ACTUAL	FY2023 BUDGET	BUDGET/ACTUAL % CHANGE
Wages	\$ 34,402,305	39,639,392	32,599,308	41,374,965	13.35%
Benefits	11,733,103	13,563,096	11,726,428	14,275,638	21.74%
Professional Services	11,104,544	13,005,889	11,294,495	14,934,989	24.75%
Other Operating	37,963,664	74,341,651	50,072,046	75,503,597	65.97%
Capital	5,255,284	15,274,071	7,054,609	15,309,957	117.02%
Principal	5,248,260	5,247,322	5,247,322	4,737,615	(9.71%)
TOTAL	\$ 105,707,160	161,071,421	117,994,208	166,136,761	40.80%

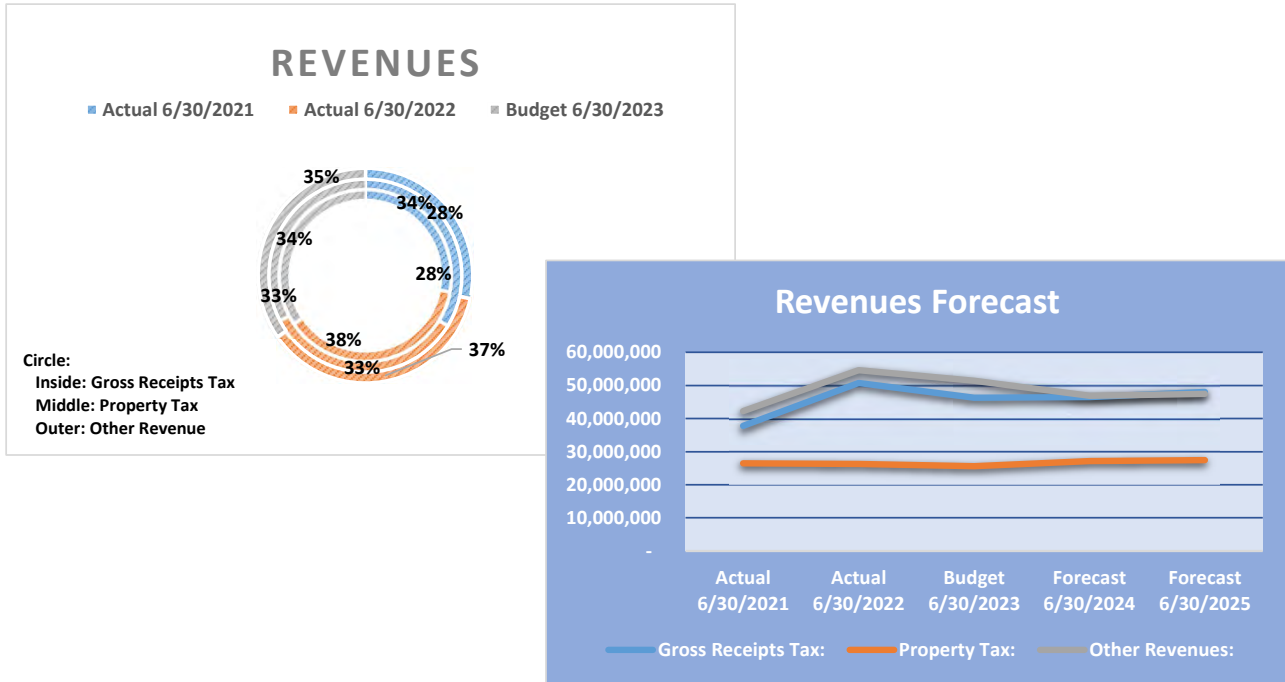
COMPREHENSIVE FINANCIAL PLAN





FORECASTING THE COUNTY'S FINANCES: REVENUES

Revenue Source	Actual 6/30/2021	Actual 6/30/2022	Budget 6/30/2023	Forecast 6/30/2024	Forecast 6/30/2025
Gross Receipts Tax: \$	37,728,536	50,747,411	46,252,233	46,483,494	48,066,851
Property Tax:	26,469,670	26,260,341	25,579,071	27,126,995	27,392,459
Other Revenues:	42,223,773	54,575,994	51,444,849	46,867,978	47,499,015
\$	106,421,979	131,583,746	123,276,153	120,478,467	122,958,325



ASSUMPTIONS

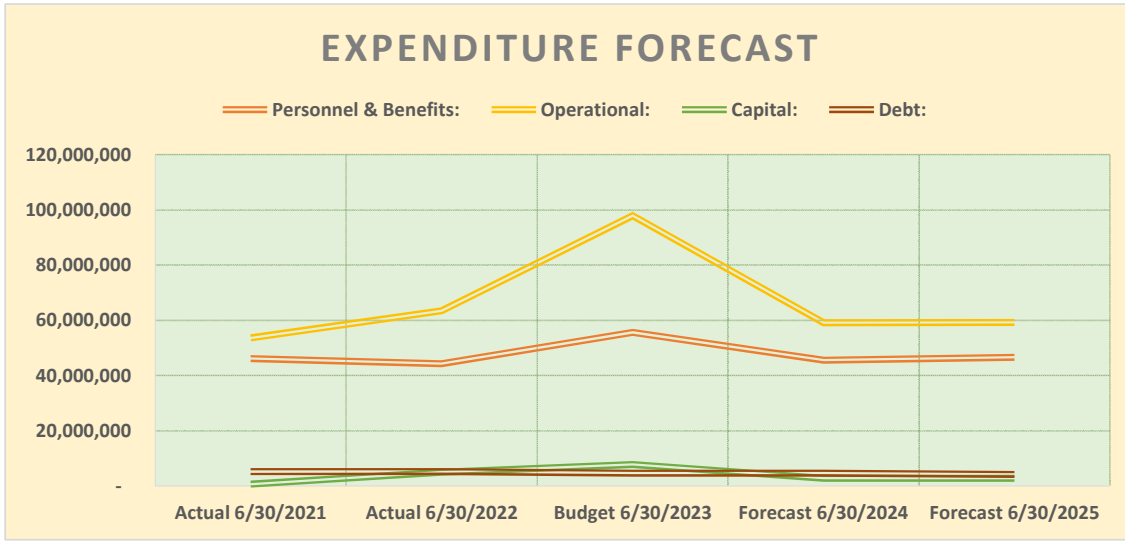
The County continues to take a conservative approach in estimating revenues in the effort to minimize the impact on County operations should the economy not perform to the extent needed to provide services to the County's citizens.

The County experienced an increase in Gross Receipts Tax Revenue in FY22. This is a result of internet sales moving to destination based (started to see collections September 2021) and the County Wide GRT increasing buy and additional 1/8th to help offset anticipated losses from when San Juan Generating Station closes (started to see the collections March 2021). San Juan County also saw a boom in activity in regards to the oil and gas industry from the increased pricing for natural gas, leading to increased drilling in the San Juan Basin.

San Juan County received State appropriations for several capital outlay projects in FY22, increasing the other revenues category. The county will continue to apply for grants appropriations in future years, but to stay consistent with the conservative approach, we budgeted in the anticipation we would not receive as much in the following fiscal year. The County continues its goal of being debt free. The current trajectory has the County on target to be debt free by FY38.

FORECASTING THE COUNTY'S FINANCES: EXPENDITURES

Expenditure Source	Actual 6/30/2021	Actual 6/30/2022	Budget 6/30/2023	Forecast 6/30/2024	Forecast 6/30/2025
Personnel & Benefits: \$	46,135,405	44,325,736	55,650,603	45,647,618	46,660,995
Operational:	53,655,311	63,403,377	97,909,090	59,114,637	59,311,686
Capital:	688,551	5,017,773	7,839,453	2,796,099	2,834,141
Debt:	5,248,259	5,247,322	4,737,615	4,721,739	4,223,013
\$	105,727,526	117,994,208	166,136,761	112,280,093	113,029,835



ASSUMPTIONS

The County saw an increase in expenditures for FY22. The primary reason for the increase is due to the County expensing against multiple grants and appropriations received throughout FY22. The large increase in FY23 budget is related to the expectation of spending down the American Rescue Plan Act (ARPA) funds received by the county along with other funding sources. The following fiscal years were forecasted more conservatively compared to FY23 in anticipation of the ARPA funds being spent in FY23. The County has also included in its budget and forecast a 3% STEP increase for the fiscal year 2023, 2024 and 2025 budget. The expenditures factor the average actual accumulated payroll and benefit related costs less expected salary savings for vacant positions throughout the fiscal year.

In efforts to progress the strategic goals set by the County, the following efforts have been made. In FY22 the County applied and was awarded \$2 million of federal funding to study a freight line extension from the I-40 corridor to San Juan County. The County also opened a mental health wellness center in FY22 and continues to apply for grants in relation to this. Totah Studios, which is a joint venture between the City of Farmington and San Juan County, is a two part project involving the renovation of the theater and plans for a backlot village. This is to help promote San Juan County as a shooting destination for film and TV productions.



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 2024 and 2025 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 FY2023



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

	FY2021 Actual	FY2022 Adjusted Budget	FY2022 Actual	FY2023 Requested Budget	FY2023 Budget Change From FY2022 Actual	
					\$	%
Revenues:						
Charges for Services	\$ 238,230	324,600	303,106	334,000	30,894	10.19%
Program Fees	148,680	120,000	132,140	120,000	(12,140)	(9.19%)
Miscellaneous	1,009	-	3,179	-	(3,179)	(100.00%)
Intergovernmental	670,743	985,000	1,172,726	1,000,000	(172,726)	(14.73%)
Total Revenues	\$ 1,058,662	1,429,600	1,611,151	1,454,000	(157,151)	(9.75%)
Transfers:						
Transfer from General Fund	\$ 13,775,383	14,182,585	10,683,061	16,393,554	5,710,493	53.45%
Total Transfers	\$ 13,775,383	14,182,585	10,683,061	16,393,554	5,710,493	53.45%
Expenditures by Category:						
Wages	\$ 5,922,895	6,726,893	5,871,737	6,657,992	786,255	13.39%
Benefits	1,759,156	2,241,623	1,651,309	2,221,990	570,681	34.56%
Professional Services	5,228,271	3,925,447	2,748,409	6,003,176	3,254,767	118.42%
Other Operating	1,711,150	1,835,418	1,776,122	1,849,631	73,509	4.14%
Capital	285,462	882,804	246,635	1,114,765	868,130	351.99%
Total Expenditures	\$ 14,906,934	15,612,185	12,294,212	17,847,554	5,553,342	45.17%
 Number of Employees	 147	 147	 148	 149		





ADULT DETENTION CENTER (CONTINUED)

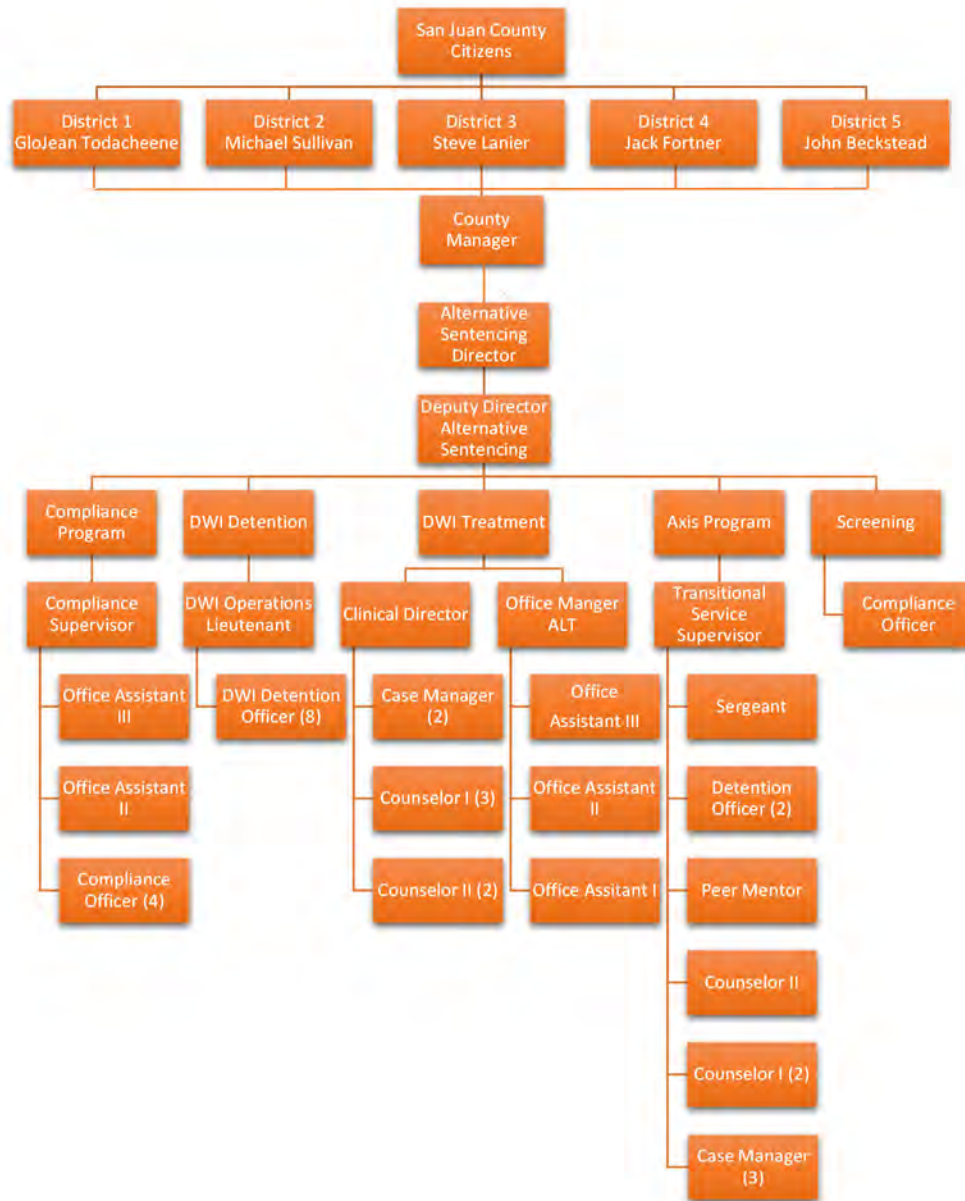
Goals/Concerns

- 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
- Annual policy and procedure review
- Maintain New Mexico Association of Counties certification so that insurance rates decrease due to NM Detention Standard Certification
- Ensure implementation and review of contracts
- Maintain United States Marshals Service requirements for housing of federal prisoners
- Build a new Training Facility
- Obtain and implement a body scanner to deter contraband in the jail
- Maintain Vendor Tablet Analyst position
- Pass PREA Audit

Performance Measures/Objectives

Performance Measures	FY2021 Actual	FY2022 Estimate	FY2023 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	75%	100%	100%
District Attorney and Public Defender Video access	25%	100%	100%
Tel-mate video WIFI connectivity	10%	100%	100%
Annual P&P review	75%	100%	75%
Transport and Inmate Accountability Scanning	0%	25%	25%

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.

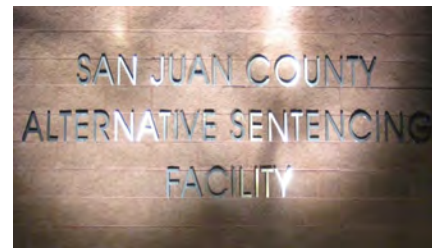
The Compliance Program supervises offenders sentenced by the Magistrate Courts located in San Juan County. This program was established to monitor offenders and ensure that offenders comply with the orders of the court. Funding for the Compliance Program is provided through the LDWI Grant and program 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 an 84-bed minimum security detention facility. During their term of incarceration, offenders participate in daily treatment/educational sessions. While in the programs, offenders are overseen by the DWI Lieutenant and DWI Detention Officers, who ultimately answer to the Alternative Sentencing Administrator.

The Axis Program initially began as the Methamphetamine Pilot Project (MPP) in November of 2006 as one of multiple initiatives to address the County's growing methamphetamine problem. Four years later, the program was renamed the Axis Program and serves as an alternative to long-term incarceration for female drug-abusing offenders within the criminal justice system. The Axis Program is funded by the

state and provides 60 days of gender-appropriate inpatient substance abuse treatment followed by, and often preceded by, intensive case management for up to one year. The Axis Program employees the same empirically supported treatment strategy and protocols in use by the DWI program. The San Juan County Axis Program shares a secure, minimum-security jail campus with the current San Juan County 28-day DWI program. The Axis Program currently has a capacity of



ALTERNATIVE SENTENCING DIVISION (CONTINUED)

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

	FY2021 Actual	FY2022 Adjusted Budget	FY2022 Actual	FY2023 Requested Budget	FY2023 Budget Change From FY2022 Actual	
					\$	%
Revenues:						
Fees	\$ 214,187	190,867	219,436	189,000	(30,436)	(13.87%)
Intergovernmental	2,687,934	3,039,608	3,002,500	2,783,464	(219,036)	(7.30%)
Total Revenue	\$ 2,902,121	3,230,475	3,221,936	2,972,464	(249,472)	(7.74%)
Transfers:						
Trans fr General Fund	\$ 26,390	-	-	-	-	-
Total Transfers	26,390	-	-	-	-	-
Expenditures by Category:						
Wages	\$ 1,582,683	1,745,703	1,693,089	1,915,890	222,801	13.16%
Benefits	599,633	656,024	581,210	666,706	85,496	14.71%
Professional Services	372,133	557,468	392,032	430,900	38,868	9.91%
Other Operating	281,035	778,281	566,368	315,286	(251,082)	(44.33%)
Total Expenditures	\$ 2,835,484	3,737,476	3,232,699	3,328,782	96,083	2.97%
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	FY2021 Actual	FY2022 Estimate	FY2023 Budget
Track the number of those who have the Ignition Interlock Installed when it is confirmed that they own a vehicle	41%	35%	100%
Increase the percentage of offenders who begin treatment when sentenced to do so	63%	66%	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	FY2021 Actual	FY2022 Estimate	FY2023 Budget
Conduct random process audit on offenders sentenced	3 audits	6 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	100%	100%	100%
Case managers to breath-test reporting clients monthly	0%	15%	70%
Case managers will perform at least one home visit on each client residing within the tri-cities during the client’s aftercare	0%	51%	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	FY2021 Actual	FY2022 Estimate	FY2023 Budget
Engage in annual training (minimum 16 hours)	0%	100%	100%
Decrease inmate grievances	N/A	80%	60%
Conduct random shakedowns (minimum 1 per month)	100%	100%	100%
Conduct weekly inspections	N/A	N/A	100%
Conduct monthly inspections	N/A	N/A	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	FY2021 Actual	FY2022 Estimate	FY2023 Budget
Conduct random process audit on offenders sentenced	0 audits	12 audits	12 audits
Improve percentage of counseling staff to be proficient in Motivational Interviewing skills as determined by standard performance measures	N/A	50%	>95%
Counselor to submit a min. of 1 audiotaped session monthly for supervision/mentoring of Motivational Interviewing skills	0%	10%	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	0%	25%	100%
Case managers will perform at least one home visit on each client residing within the tri-cities during the client's aftercare	0%	25%	70%
# of clients served annually and/or quarterly within a fiscal year (FY).	35	40	85
# clients graduated AXIS/# clients in entry cohort total	91%	90%	90%
# of clients successfully completing aftercare annually	42%	60%	60%
# clients diagnosed with SMI /total # clients in entry cohort	N/A	95%	95%
# clients diagnosed with SUD/ total # clients in cohort	97%	100%	100%
# clients screened for SMI & MAT/ total # in entry cohort	97%	100%	100%
# clients with MAT/ total # in entry cohort	N/A	89%	90%
# clients attended 8 or more NEXUS sessions within 10 days of release/ total # clients entering aftercare.	83%	>90%	>90%
# clients attended 8 or more NEXUS aftercare sessions within 60 days of release/total # clients entering aftercare.	77%	80%	80%
# clients re-arrested within time frame/ total # clients in the graduated cohorts	59%	>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	41%	50%	50%
# clients referred for employment/education assistance	25%	75%	93%
# clients reinstated into Medicare/insurance	100%	100%	100%
# clients who report increased positive social interaction with informal systems (i.e. parents, significant other, children, sibs)	59%	>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 7 PM 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 EMS Manager is responsible for the daily operations, budget preparation, strategic planning, 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. An addition 1/16th of one percent was approved in November of 2021. The total rate of one quarter of one percent will become effective on July 1, 2022. 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 as well as four administrative staff for fleet management, quality improvement/assurance, information technology administrator and an EMS educator. In 2021 the department received their sixth American Heart Association Mission Life Line award and responded to over 21,000 service requests.

Department Summary

	FY2021 Actual	FY2022 Adjusted Budget	FY2022 Actual	FY2023 Requested Budget	FY2023 Budget Change From FY2022 Actual	
					\$	%
<u>Revenues:</u>						
Miscellaneous	\$ 7,700	4,000	4,450	4,000	(450)	(10.11%)
Total Revenues	\$ 7,700	4,000	4,450	4,000	(450)	(10.11%)
<u>Transfers:</u>						
Tx from GRT-Comm./EMS	\$ 2,892,192	2,964,204	2,325,842	4,481,375	2,155,533	92.68%
Transfer to General Fund	(23,379)	(23,646)	(23,646)	(20,841)	2,805	(11.86%)
Total Transfers	\$ 2,868,813	2,940,558	2,302,196	4,460,534	2,158,338	93.75%
<u>Expenditures by Category:</u>						
Wages	\$ 322,509	273,103	267,248	275,907	8,659	3.24%
Benefits	92,166	66,670	72,524	73,174	650	0.90%
Professional Services	1,879,248	2,151,872	1,758,442	2,730,088	971,646	55.26%
Other Operating	5,272	-	-	16,000	16,000	100.00%
Capital	577,066	454,114	208,997	1,370,000	1,161,003	555.51%
Total Expenditures	\$ 2,876,261	2,945,759	2,307,211	4,465,169	2,157,958	93.53%

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

AMBULANCE (CONTINUED)



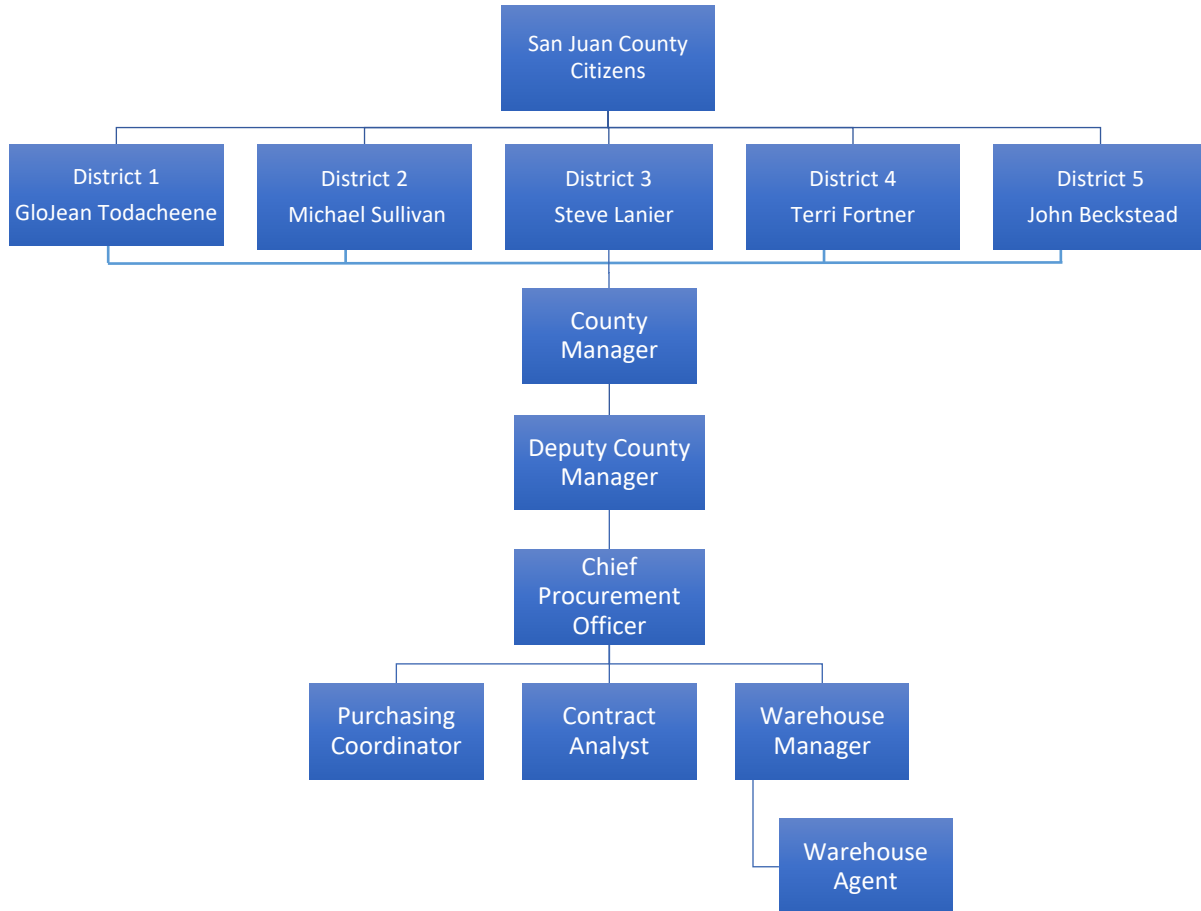
Goals/Concerns

- **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	FY2021 Actual	FY2022 Estimate	FY2023 Budget
Measure 1	N/A	85%	90.3%
Measure 2	N/A	91%	87.7%
Measure 3	N/A	89%	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 the fair and equitable treatment of all persons involved in public procurement, to maximize the

CENTRAL PURCHASING (CONTINUED)

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

	FY2021 Actual	FY2022 Adjusted Budget	FY2022 Actual	FY2023 Requested Budget	FY2023 Budget Change From FY2022 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 286,399	320,861	305,584	319,357	13,773	4.51%
Benefits	102,928	116,140	109,460	112,598	3,138	2.87%
Professional Services	6,599	4,000	4,851	4,000	(851)	(17.54%)
Other Operating	13,916	22,482	3,986	27,382	23,396	586.95%
Total Expenditures	\$ 409,842	463,483	423,881	463,337	39,456	9.31%
Number of Employees		5	5	5	5	



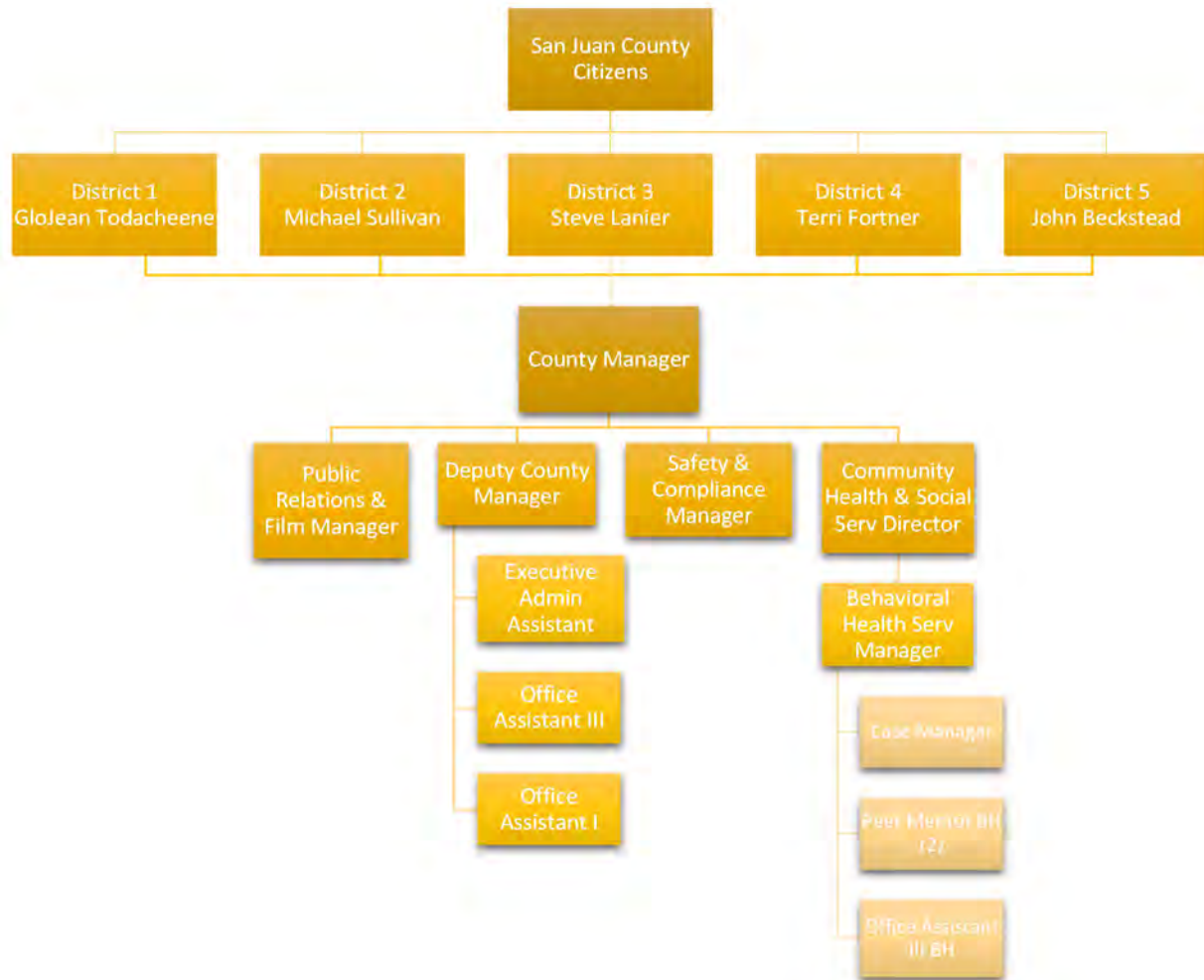
Goals/Concerns

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

Performance Measures/Objectives

Performance Measures	FY2021 Actual	FY2022 Estimate	FY2023 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

	FY2021 Actual	FY2022 Adjusted Budget	FY2022 Actual	FY2023 Requested Budget	FY2023 Budget Change From FY2022 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 422,797	503,299	502,821	580,955	78,134	15.54%
Benefits	129,361	150,400	150,878	177,785	26,907	17.83%
Professional Services	308	425	275	375	100	36.36%
Other Operating	49,519	56,076	52,550	91,225	38,675	73.60%
Total Expenditures	\$ 601,985	710,200	706,524	850,340	143,816	20.36%
Number of Employees		6	6	6	7	

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



Goals/Concerns

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

COUNTY EXECUTIVE OFFICE (CONTINUED)

Performance Measures/Objectives

Performance Measures	FY2021 Actual	FY2022 Estimate	FY2023 Budget
Conduct citizen satisfaction surveys every 4 years	0%	0%	0%
Conduct annual employee satisfaction surveys every 2 years	10%	100%	NA
Development & continuation of Mental Wellness Resource Center	50%	100%	100%
Conduct county manager meetings with every department annually	0% COVID	60% COVID	100%
Responsible & timely utilization at ARPA funding	0%	25%	65%
Expand social media marketing presence & update of website	75%	100%	100%
Receive and carry out CDBG grant for ADA improvements at County facilities	10%	100%	100%
Participation in economic diversification (energy sector, rail, outdoor recreation, other area initiatives)	100%	100%	100%
Development of 30-year Capital Plan	30%	100%	100%
Implement and accomplish objectives of 5-year strategic plan (by objective year)	0%	100%	100%
Responsible and timely utilization of ARPA funding	0%	25%	65%

GENERAL GOVERNMENT

Department Description

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

Department Summary

	FY2021 Actual	FY2022 Adjusted Budget	FY2022 Actual	FY2023 Requested Budget	FY2023 Budget Change From FY2022 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Terminal Leave	\$ 639,420	1,060,000	991,352	700,000	(291,352)	(29.39%)
Professional Services	283,954	310,634	256,050	463,512	207,462	81.02%
Other Operating	2,841,444	3,787,972	3,380,668	3,674,335	293,667	8.69%
Total Expenditures	\$ 3,764,818	5,158,606	4,628,070	4,837,847	209,777	4.53%

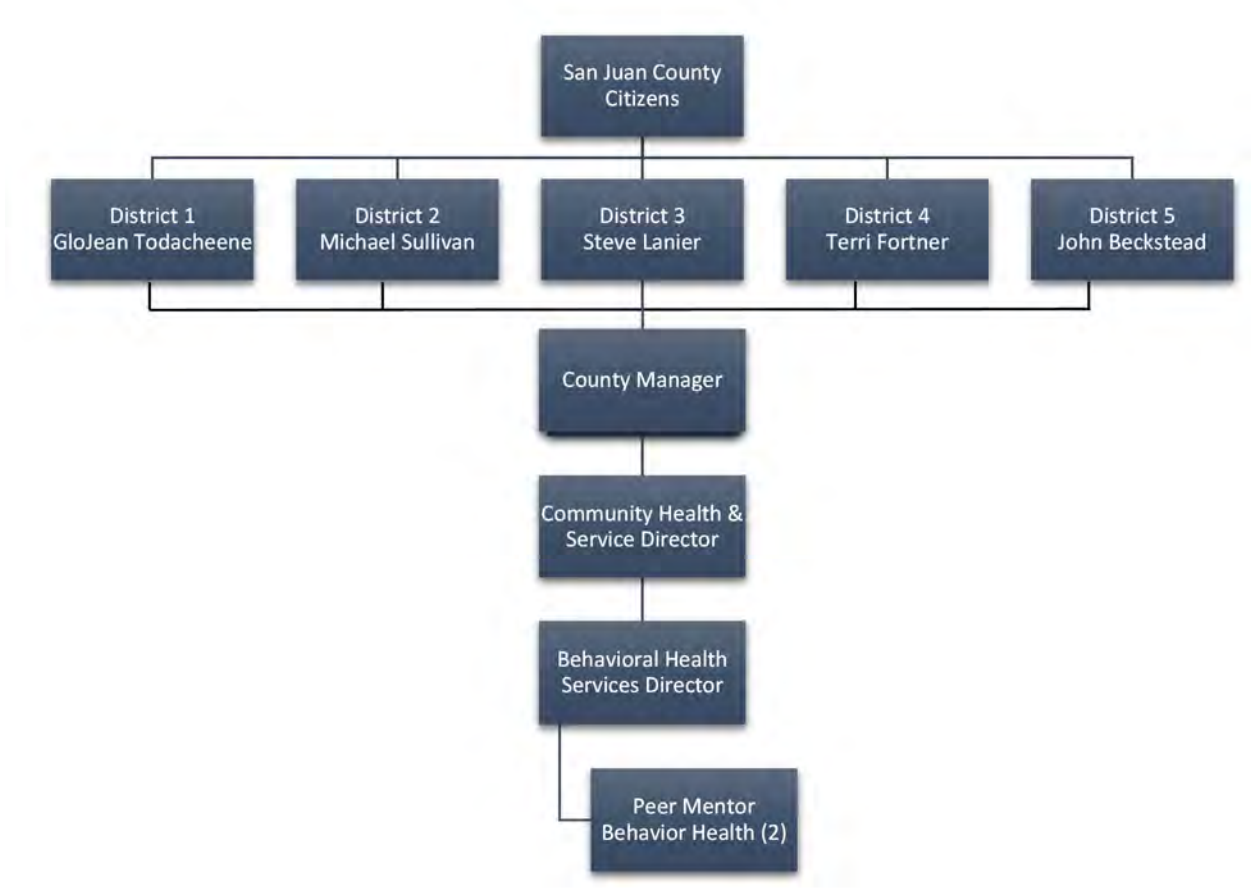
GENERAL GOVERNMENT (CONTINUED)

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

	FY2021 Actual	FY2022 Adjusted Budget	FY2022 Actual	FY2023 Requested Budget	FY2023 Budget Change From FY2022 Actual	
					\$	%
Revenues:						
GRT – Health Care	\$ 3,475,217	3,846,747	4,387,998	5,168,562	780,564	17.79%
Miscellaneous	84,758	45,500	28,682	25,000	(3,682)	(12.84%)
Total Revenue	\$ 3,559,975	3,892,247	4,416,680	5,193,562	776,882	17.59%
Transfers:						
Transfer to General Fund	\$ (16,065)	(20,121)	(20,121)	(25,442)	(5,321)	26.45%
Total Transfers	\$ (16,065)	(20,121)	(20,121)	(25,442)	(5,321)	26.45%
Expenditures by Category:						
Wages	\$ 217,112	281,901	259,499	263,500	4,001	1.54%
Benefits	62,835	94,997	80,294	94,721	14,427	17.97%
Professional Services	807,632	1,201,679	1,072,733	1,111,679	38,946	3.63%
Other Operating	4,208,447	4,388,904	4,379,473	4,682,237	302,764	6.91%
Total Expenditures	\$ 5,296,026	5,967,481	5,791,999	6,152,137	360,138	6.22%
Number of Employees	4	6	6	6		

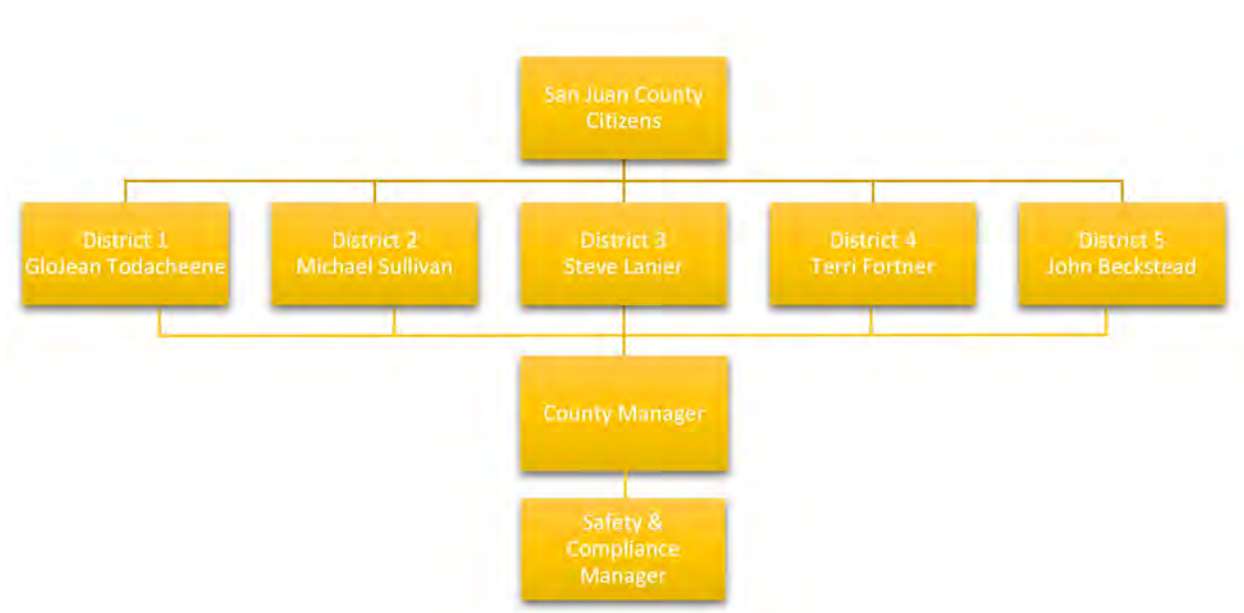
Note: The Health Care Assistance Fund is Managed by the County Executive Office. Of the six positions, four are grant funded.

Goals/Concerns

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



SAFETY



Department Description

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

Department Summary

		FY2021 Actual	FY2022 Adjusted Budget	FY2022 Actual	FY2023 Requested Budget	FY2023 Budget Change From FY2022 Actual	
						\$	%
<u>Expenditures by Category:</u>							
Wages	\$	80,961	88,036	87,826	88,331	505	0.58%
Benefits		21,394	23,095	23,079	23,462	383	1.66%
Professional Services		45	3,300	4,336	4,000	(336)	(7.75%)
Other Operating		43,428	59,261	44,933	84,488	39,555	88.03%
Total Expenditures	\$	145,828	173,692	160,174	200,281	40,107	25.04%

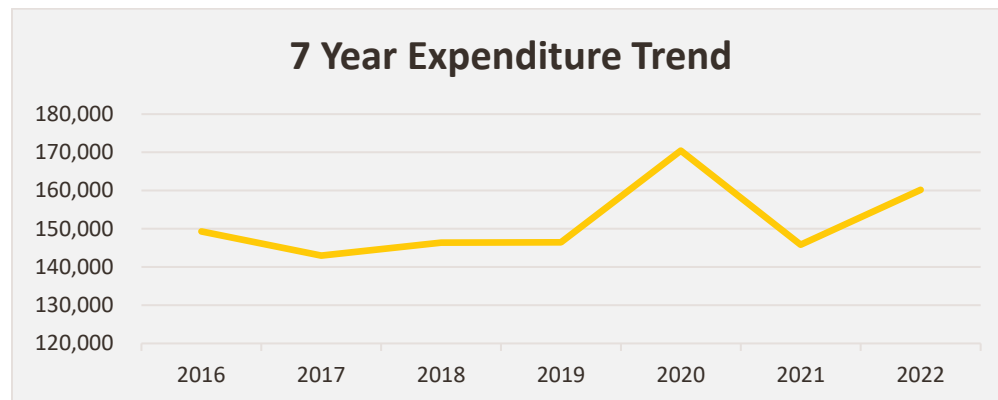
Number of Employees: 1 1 1 1

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

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	FY2021 Actual	FY2022 Estimate	FY2023 Budget
Training/Classes	25%	25%	50%
Inspections	75%	75%	25%
Policy written/submitted/adopted	N/A	25%	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

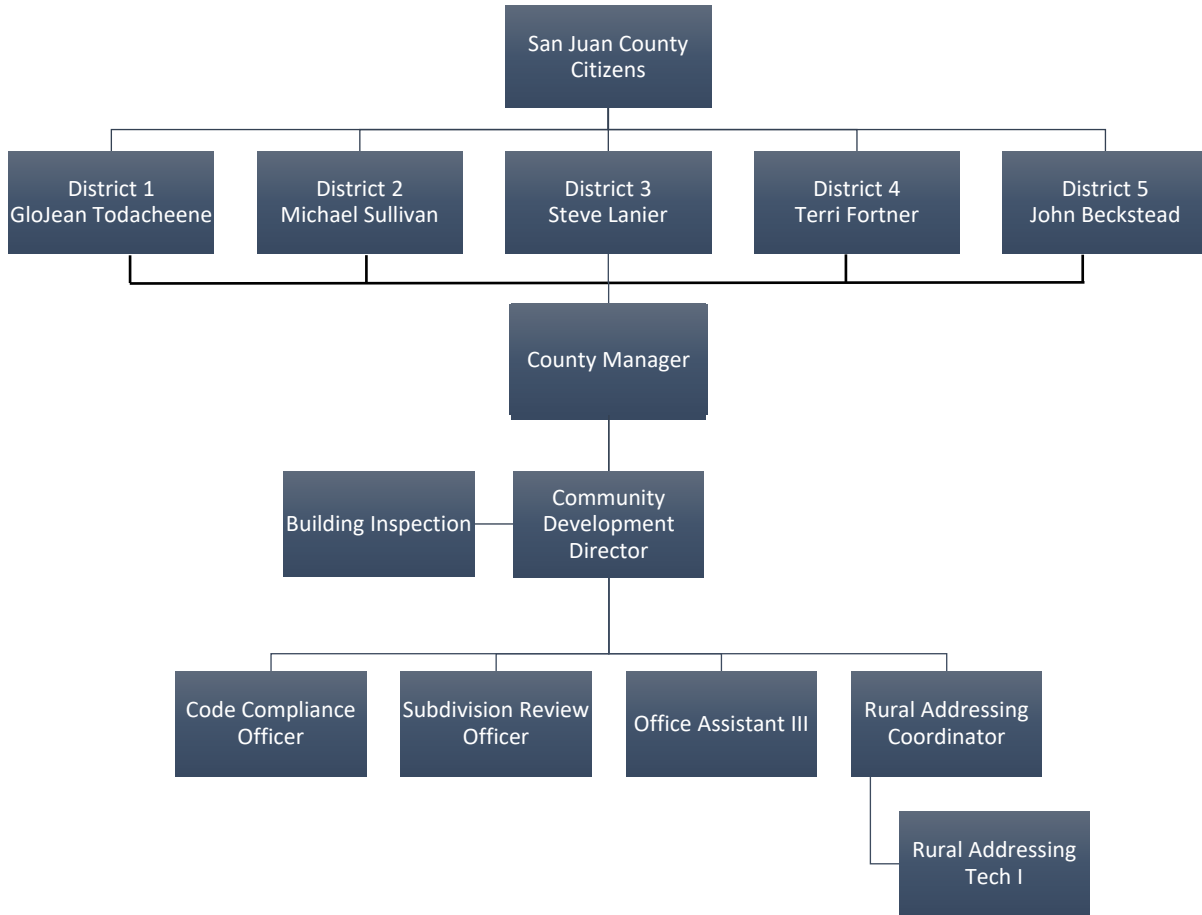
	FY2021 Actual	FY2022 Adjusted Budget	FY2022 Actual	FY2023 Requested Budget	FY2023 Budget Change From FY2022 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 23,370	82,160	59,359	141,705	82,346	138.73%
Benefits	1,792	6,544	4,582	10,923	6,341	138.39%
Total Expenditures	\$ 25,162	88,704	63,941	152,628	88,687	138.70%
Part Time Employees		4	4	9	9	

Goals/Concerns

- Foster necessary employment skills for high school/college students, to improve employment opportunities
- Continuation and development of PED intern program



COMMUNITY DEVELOPMENT



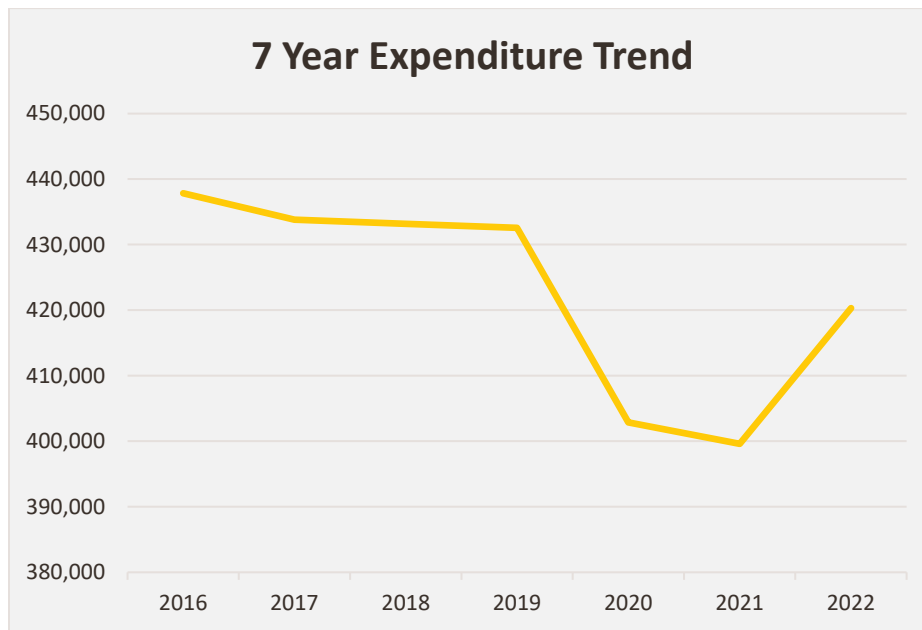
Department Description

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 Inspection, Code Compliance, Rural Addressing, Subdivisions, Floodplain Administration, and the San Juan County Cleanup Project.

COMMUNITY DEVELOPMENT (CONTINUED)

Department Summary

	FY2021 Actual	FY2022 Adjusted Budget	FY2022 Actual	FY2023 Requested Budget	FY2023 Budget Change From FY2022 Actual	
					\$	%
Expenditures by Category:						
Wages	\$ 289,441	323,262	296,308	335,544	39,236	13.24%
Benefits	87,915	111,915	97,982	118,587	20,605	21.03%
Professional Services	113	250	357	250	(107)	(29.97%)
Other Operating	22,135	30,275	25,653	44,790	19,137	74.60%
Total Expenditures	\$ 399,604	465,702	420,300	499,171	78,871	18.77%
 Number of Employees		6	6	6	6	



Goals/Concerns

- Due to an increase in activity and the eligibility of key personnel for retirement in the next 5 years, there is a need for an additional Rural Addressing Technician and general administrative/technician
- Implement online request for permit, payment for permit, business registration, and requestor access to associated documents. This is the final phase of LAMA software implementation
- 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



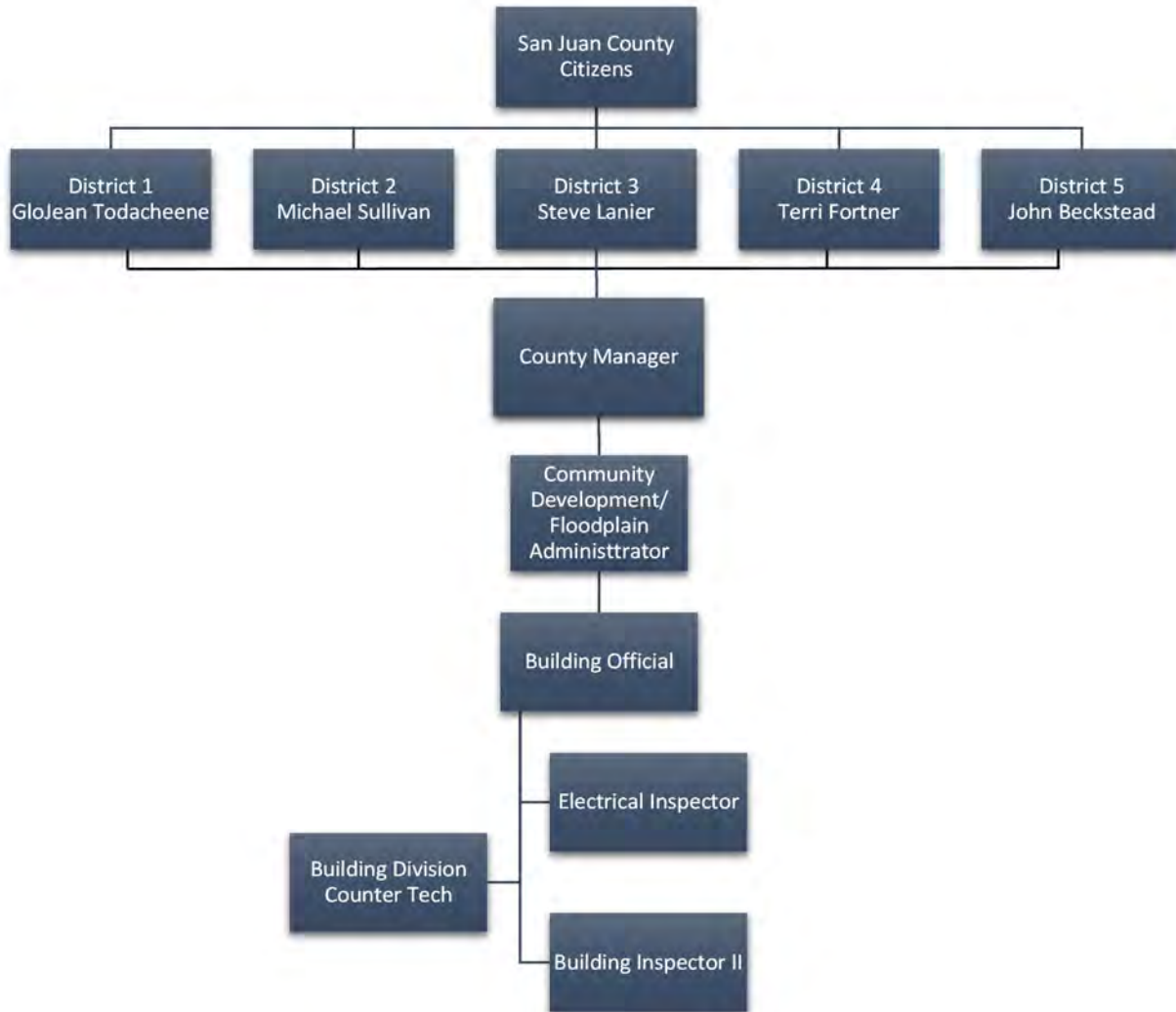
COMMUNITY DEVELOPMENT (CONTINUED)

- Continue to be a bridge between San Juan County departments and other community agencies related to development

Performance Measures/Objectives

Performance Measures	FY2021 Actual	FY2022 Estimate	FY2023 Budget
Update Subdivision Regulations	98%	100%	100%
Implement final phase of LAMA Software	80%	90%	100%
Cross Training Staff to assist with coverage	N/A	50%	90%
Maintain Community Rating System level	100%	100%	100%
Set up "Buy Local" site for businesses registered with San Juan County	N/A	50%	100%

BUILDING INSPECTION



Department Description

A component of Community Development and authorized by the State of New Mexico Construction Industries Division, the mission of Building Inspection is to promote the health, safety, and welfare of San Juan County, Aztec, Bloomfield and visitors of those jurisdiction, preserve quality of life and contribute to economic development, through the enforcement of construction codes, including building, electrical, mechanical, and plumbing.



BUILDING INSPECTION (CONTINUED)

Department Summary

	FY2021 Actual	FY2022 Adjusted Budget	FY2022 Actual	FY2023 Requested Budget	FY2023 Budget Change From FY2022 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 232,169	246,645	246,117	271,409	25,292	10.28%
Benefits	76,026	77,815	78,216	83,329	5,113	6.54%
Other Operating	13,489	74,935	47,766	53,235	5,469	11.45%
Total Expenditures	\$ 321,684	399,395	372,099	407,973	35,874	9.64%
Number of Employees	4	4	4	4		

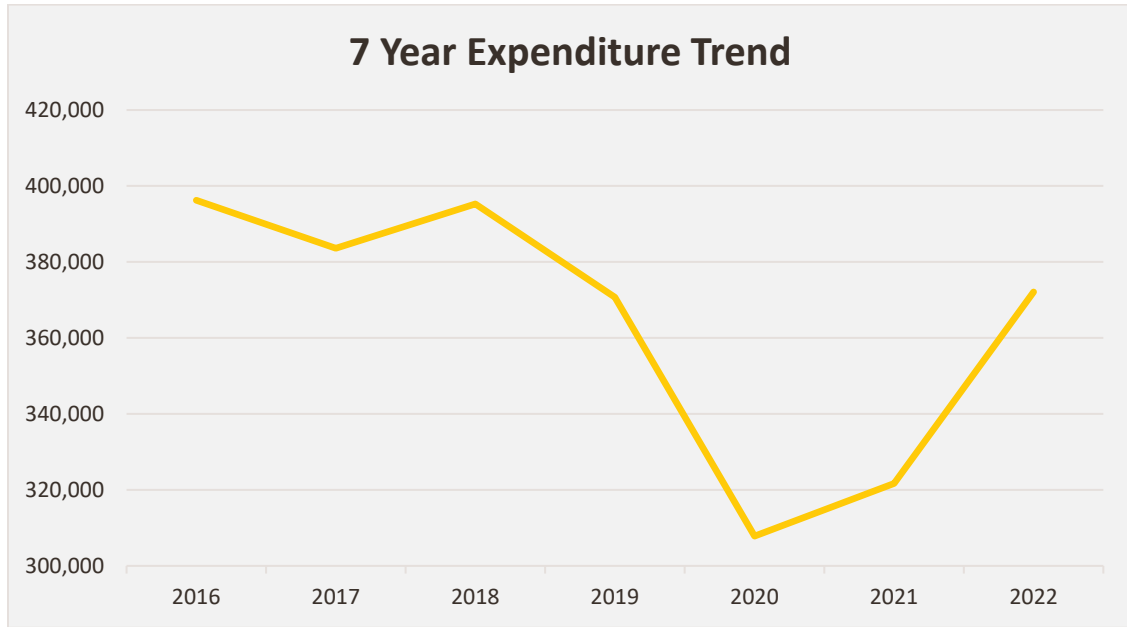
Goals/Concerns

- Implement online request for permit, payment for permit, request for inspection, and requestor access to associated documents. This is the final phase of LAMA software implementation
- The increase in activity has led to a need for an additional staff position (administrative/technician) to provide cross discipline coverage, assist the Building Inspector in plan review, provide consultation access to citizens and contractors and help provide coverage for the lobby
- Looking into the next five years, several key positions will be eligible for retirement. Training replacements for those positions that are not easily hired for is a priority

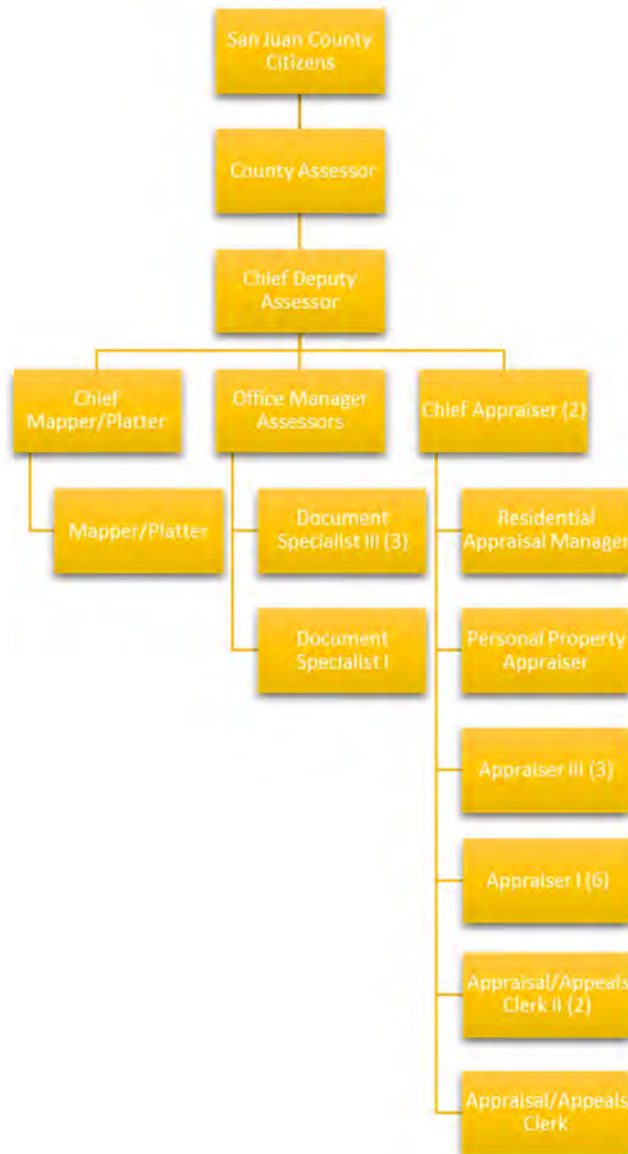
Performance Measures/Objectives

Performance Measures	FY2021 Actual	FY2022 Estimate	FY2023 Budget
Perform inspections on previously issued permits the same day or next business day	100%	100%	100%
Implement final phase of LAMA Software	80%	90%	100%
Cross train inspectors for better coverage	N/A	40%	60%
Cross train administrative staff to provide service to customers	N/A	20%	50%

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 43,506 parcels of real property (land, homes, commercial building), the Assessor must value personal property of more than 12,094 manufactured homes, over 3,078 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

	FY2021 Actual	FY2022 Adjusted Budget	FY2022 Actual	FY2023 Requested Budget	FY2023 Change From FY2022 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 574,020	815,785	766,583	847,669	81,086	10.58%
Benefits	223,729	315,539	291,101	314,637	23,536	8.09%
Professional Services	-	24,000	1,024	25,000	23,976	2,341.41%
Other Operating	30,221	42,248	34,627	42,463	7,836	22.63%
Total Expenditures	\$ 827,970	1,197,572	1,093,335	1,229,769	136,434	12.48%
Number of Employees	25	25	25	25		

Goals/Concern

- Continue to educate taxpayers about all levels of property taxes so they have a better understanding of the complete process
- Assist employees with recovering and getting back on track from the mental affects that COVID had on all of us
- Maintain sales ratio for the County at 95%
- Valuation maintenance quotas by appraisal staff should be 75%

Performance Measures/Objectives

Performance Measures	FY2021 Actual	FY2022 Estimate	FY2023 Budget
Sales ratio for the County	98%	97%	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
Artes, 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.

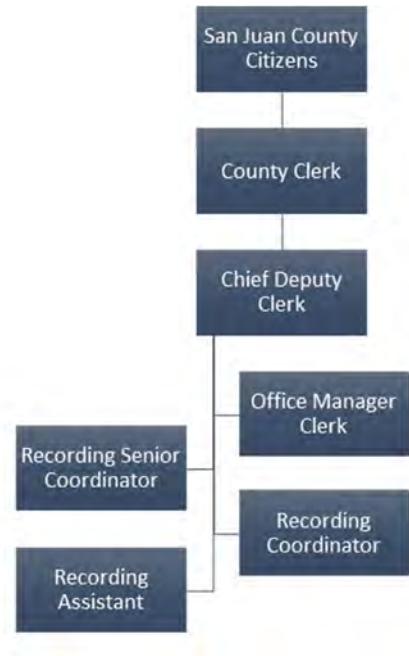
Fund Summary

	FY2021 Actual	FY2022 Adjusted Budget	FY2022 Actual	FY2023 Requested Budget	FY2023 Budget Change From FY2022 Actual	
					\$	%
Revenues:						
1% Appraisal Fee	\$ 824,775	800,000	819,196	800,000	(19,196)	(2.34%)
Miscellaneous	5,020	5,000	2,271	5,000	2,729	120.17%
Total Revenues	\$ 829,795	805,000	821,467	805,000	(16,467)	(2.00%)
Expenditures by Category:						
Wages	\$ 617,984	524,327	508,897	612,767	103,870	20.41%
Benefits	228,288	204,152	198,618	233,274	34,656	17.45%
Professional Services	2,024	2,003	420	2,003	1,583	376.90%
Other Operating	121,747	137,529	119,863	141,529	21,666	18.08%
Total Expenditures	\$ 970,043	868,011	827,798	989,573	161,775	19.54%

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

	FY2021 Actual	FY2022 Adjusted Budget	FY2022 Actual	FY2023 Requested Budget	FY2023 Budget Change From FY2022 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 399,198	464,599	412,630	515,435	102,805	24.91%
Benefits	142,734	155,751	141,575	178,652	37,077	26.19%
Professional Services	552	600	345	600	255	73.91%
Other Operating	33,682	34,950	31,337	34,950	3,613	11.53%
Total Expenditures	\$ 576,166	655,900	585,887	729,637	143,750	24.54%
Number of Employees	8	8	8	9		

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

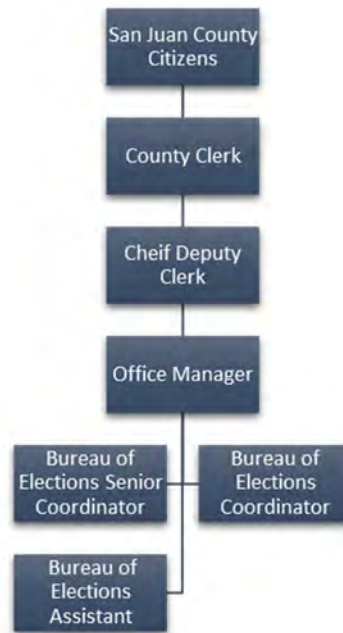


San Juan County Clerk
Tanya Shelby

Performance Measures/Objectives

Performance Measures	FY2021 Actual	FY2022 Estimate	FY2023 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

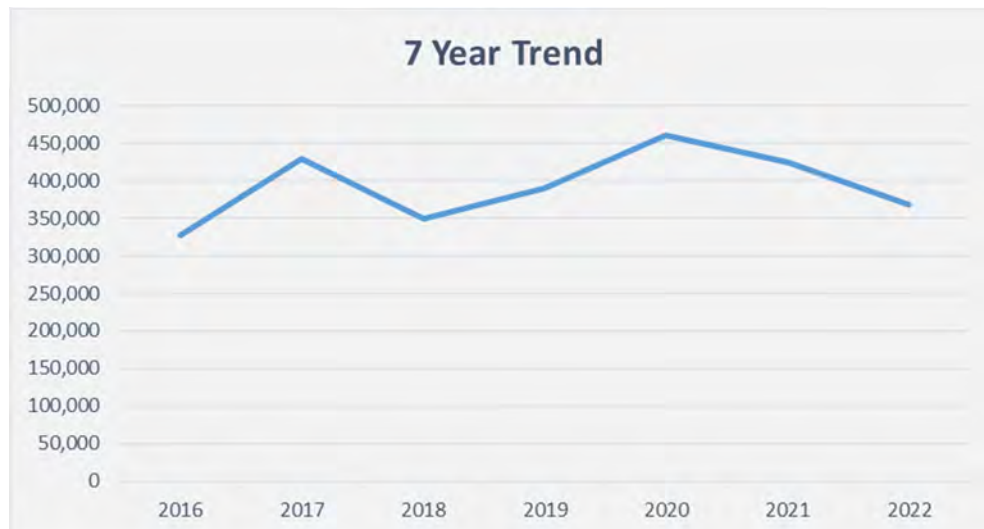
The County Clerk is the Chief Election Official of San Juan County. The Bureau of Elections is responsible for maintaining all voter records, information and updating as needed.

Department Summary

	FY2021 Actual	FY2022 Adjusted Budget	FY2022 Actual	FY2023 Requested Budget	FY2023 Budget Change From FY2022 Actual	
					\$	%
Expenditures by Category:						
Wages	\$ 164,915	179,624	125,111	234,223	109,112	87.21%
Benefits	47,619	68,447	32,934	59,472	26,538	80.58%
Other Operating	211,907	386,926	210,374	357,748	147,374	70.05%
Total Expenditures	\$ 424,441	634,997	368,419	651,443	283,024	76.82%

Number of Employees

3 3 3 4



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	FY2021 Actual	FY2022 Estimate	FY2023 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			



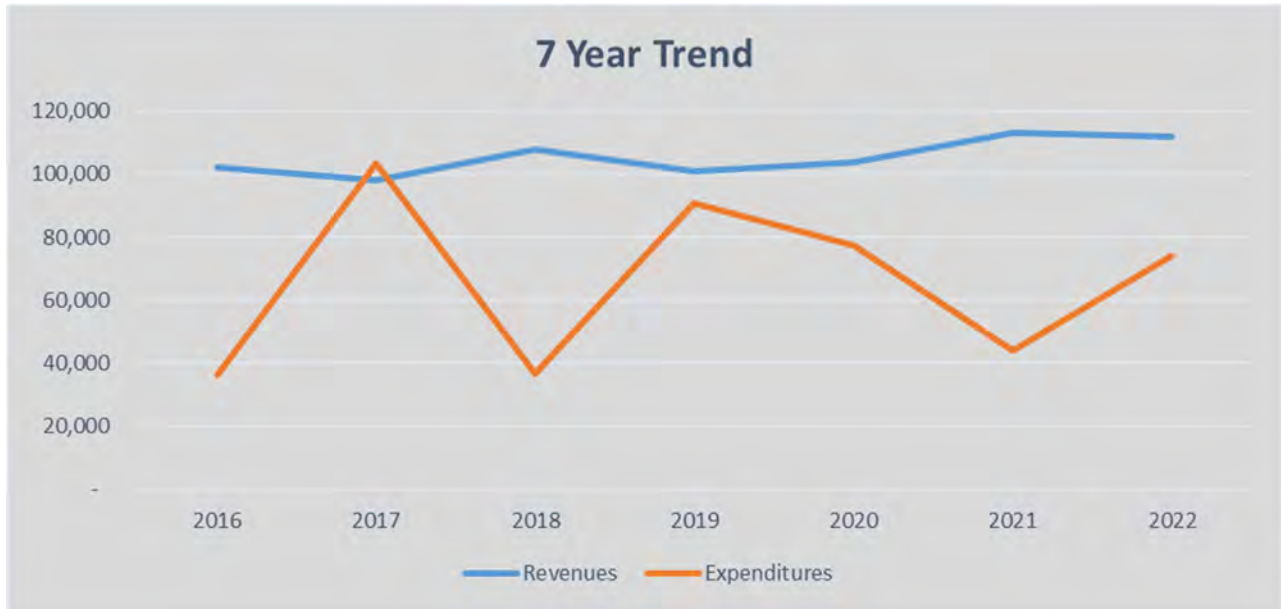
CLERK'S EQUIPMENT RECORDING FEE

Fund Description

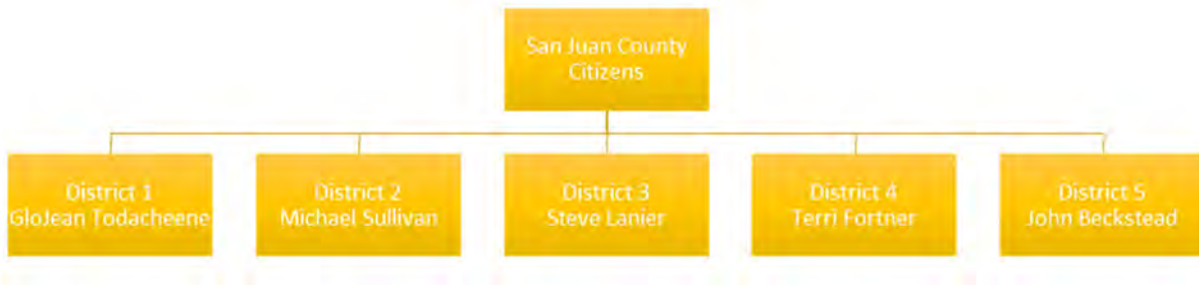
This fund is authorized by state statute section 14-8-12.2 NMSA 1978 compilation to allow County Clerk's to charge a fee for filing and recording documents. The funds are to be used specifically for new equipment and employee training.

Fund Summary

	FY2021 Actual	FY2022 Adjusted Budget	FY2022 Actual	FY2023 Requested Budget	FY2023 Budget Change From FY2022 Actual	
					\$	%
<u>Revenues:</u>						
Equipment Recording Fees	\$ 105,735	90,000	107,100	90,000	(17,100)	(15.97%)
Miscellaneous	7,484	4,500	4,891	4,000	(891)	(18.22%)
Total Revenues	\$ 113,219	94,500	111,991	94,000	(17,991)	(16.06%)
<u>Expenditures by Category:</u>						
Other Operating	\$ 44,153	119,190	74,193	57,900	(16,293)	(21.96%)
Total Expenditures	\$ 44,153	119,190	74,193	57,900	(16,293)	(21.96%)



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

	FY2021 Actual	FY2022 Adjusted Budget	FY2022 Actual	FY2023 Requested Budget	FY2023 Budget Change From FY2022 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 180,360	203,050	203,050	195,530	(7,520)	(3.70%)
Benefits	78,077	87,157	87,153	85,559	(1,594)	(1.83%)
Other Operating	68,791	80,000	77,194	105,000	27,806	36.02%
Total Expenditures	\$ 327,228	370,207	367,397	386,089	18,692	5.09%
Number of Employees	5	5	5	5		

Goals/Concerns

- To serve the citizens of San Juan County, effectively and efficiently
- To define the strategic goals & initiatives (i.e. strategic direction) for county management to execute
- To ensure county financial solvency enabling continued services to their constituents
- Protect good paying jobs while continuing to find ways to spur economic diversification opportunities

COUNTY COMMISSION (CONTINUED)

San Juan County Commissioners June 30, 2022



GloJean Todacheene
District 1



Michael Sullivan
District 2



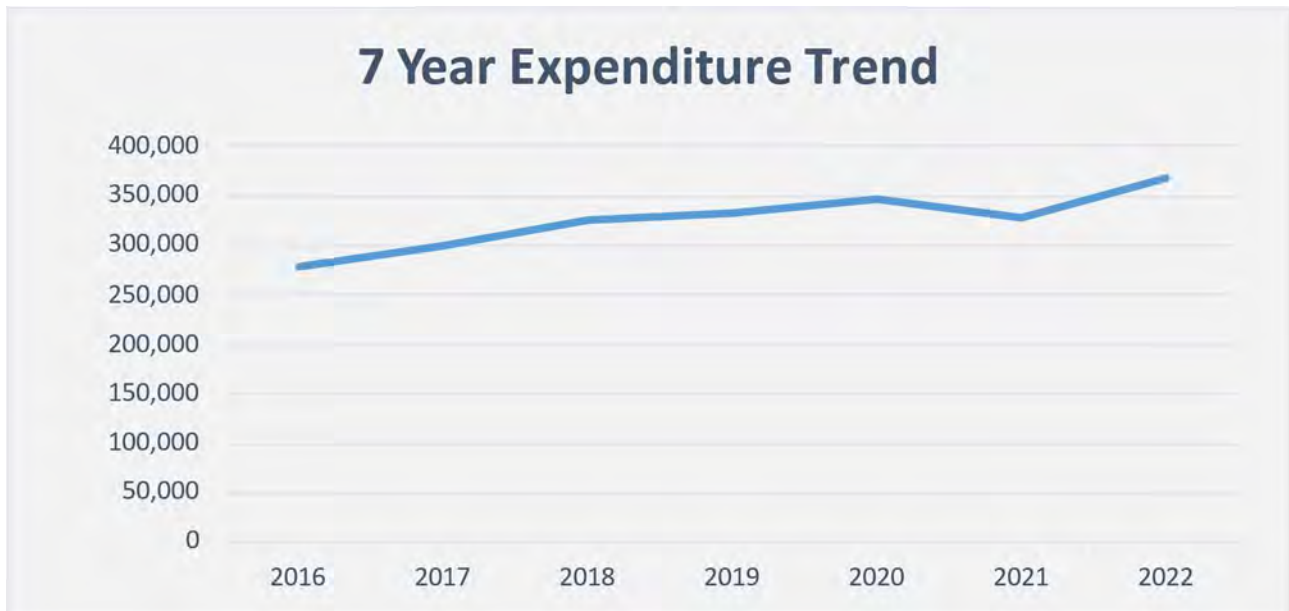
Steve Lanier
District 3



Terri Fortner
District 4



John T. Beckstead
District 5





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

	FY2021 Actual	FY2022 Adjusted Budget	FY2022 Actual	FY2023 Requested Budget	FY2023 Budget Change From FY2022 Actual	
					\$	%
Revenues:						
Taxes – Local Effort	\$ 50,868,482	51,634,772	60,752,724	53,712,226	(7,040,498)	(11.59%)
Taxes – State Shared	4,096,875	3,517,846	5,728,068	3,832,687	(1,895,381)	(33.09%)
Licenses & Permits	303,326	221,535	282,381	207,500	(74,881)	(26.50%)
Other Charges for Svc	1,028,320	1,575,182	2,230,839	1,602,000	(628,839)	(28.19%)
Miscellaneous Revenue	353,877	599,463	1,546,741	247,500	(1,299,241)	(84.00%)
Intergovernmental	2,654,284	3,189,000	2,969,098	3,252,370	283,272	9.54%
Total Revenue	\$ 59,305,164	60,737,798	73,509,851	62,854,283	(10,655,568)	14.50%
Transfers:						
Transfers In	\$ 1,587,221	937,721	925,470	648,608	(276,862)	(29.92%)
Transfers Out	(31,887,426)	(39,425,086)	(33,506,033)	(50,243,379)	16,737,346	49.95%
Total Transfers	\$ (30,300,205)	(38,487,365)	(32,580,563)	(49,594,771)	17,014,208	52.22%
Expenditures						
Administration	\$ 1,912,744	2,427,585	2,153,664	2,473,657	319,993	14.86%
General Government	4,110,872	5,516,015	4,950,711	5,312,585	361,874	7.31%
Assessor's	827,970	1,197,572	1,093,335	1,229,769	136,434	12.48%
County Clerk	1,051,156	1,352,323	1,014,638	1,441,244	426,606	42.05%
County Treasurer	641,080	697,447	649,993	726,863	76,870	11.83%
Finance Department	1,022,395	1,051,259	987,675	1,119,643	131,968	13.36%
Central Purchasing	409,842	463,483	423,881	463,337	39,456	9.31%
Human Resources	551,099	615,223	527,797	641,132	113,335	21.47%
Information Technology	1,321,585	1,381,068	1,254,380	1,614,442	360,062	28.70%
Sheriff Department	8,725,400	13,530,955	11,849,942	14,554,604	2,704,662	22.82%
Community Development	399,604	465,702	420,300	499,171	78,871	18.77%
Building Inspection	321,684	399,395	372,099	407,973	35,874	9.64%
Parks & Facilities	3,483,831	3,961,890	3,772,222	4,068,371	296,149	7.85%
Total Expenditures	\$ 24,779,262	33,059,917	29,470,637	34,552,791	5,082,154	17.24%



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. This revenue is also transferred to the operations of the county wide medical services operated by a third-party non-profit. Under a joint power’s agreement, the revenue is transferred to offset net operating loss and fund capital. 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. A 1/16th GRT increase was approved by voters in November 2020 and was the last increment allowable for a total tax of ¼ of 1% on purchased goods (i.e. \$0.05 tax on a \$20 purchase).

Fund Summary

	FY2021 Actual	FY2022 Adjusted Budget	FY2022 Actual	FY2023 Requested Budget	FY2023 Budget Change From FY2022 Actual	
					\$	%
<u>Revenues:</u>						
GRT-Communications/EMS	\$ 5,500,673	5,570,335	6,827,600	8,177,649	1,350,049	19.77%
Miscellaneous	76,037	70,000	40,372	50,000	9,628	23.85%
Total Revenue	\$ 5,576,710	5,640,335	6,867,972	8,227,649	1,359,677	19.80%
<u>Transfers:</u>						
Transfer to Ambulance Fund	(2,892,192)	(2,964,204)	(2,325,842)	(4,481,375)	(2,155,533)	92.68%
Transfer to Communications	(3,639,339)	(4,842,188)	(4,067,230)	(5,643,152)	(1,575,922)	38.75%
Total Transfers	\$ (6,531,531)	(7,806,392)	(6,393,072)	(10,124,527)	(3,731,455)	58.37%
<u>Expenditures by Category:</u>						
Other Operating	\$ 151,949	193,528	193,527	209,723	16,196	8.37%
Total Expenditures	\$ 151,949	193,528	193,527	209,723	16,196	8.37%



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 and operated by the county extension office thru the New Mexico State University.

Fund Summary

	FY2021 Actual	FY2022 Adjusted Budget	FY2022 Actual	FY2023 Requested Budget	FY2023 Budget Change From FY2022 Actual	
					\$	%
Revenues:						
Miscellaneous	\$ 2,975	-	1,468	-	(1,468)	(100.00%)
Intergovernmental	5,107	15,000	4,500	10,000	5,500	122.22%
Total Revenue	\$ 8,082	15,000	5,968	10,000	4,032	67.56%
Expenditures by Category:						
Other Operating	\$ 35,209	186,773	15,227	172,514	157,287	1,032.95%
Total Expenditures	\$ 35,209	186,773	15,227	172,514	157,287	1,032.95%



HEALTH & SOCIAL SERVICES

Department Description

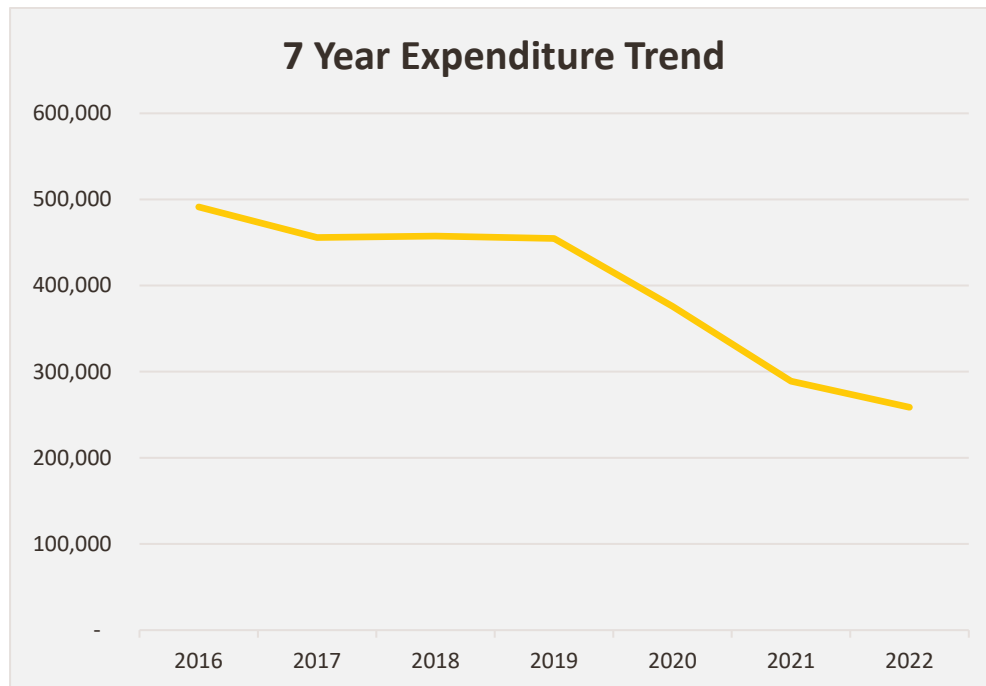
Health & Social Services provides for appropriations approved for various agencies not governed by San Juan County Government. Examples of agencies funded through agreements are: Libraries, Boys & Girls Clubs, Senior Citizen Centers, etc. Each agency receiving funding signs an agreement with the county to provide services.

Department Summary

	FY2021 Actual	FY2022 Adjusted Budget	FY2022 Actual	FY2023 Requested Budget	FY2023 Budget Change From FY2022 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Other Operating	\$ 320,892	268,705	258,700	322,110	63,410	24.51%
Total Expenditures	\$ 320,892	268,705	258,700	322,110	63,410	24.51%

Goals/Concerns

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



INTERGOVERNMENTAL GRANTS

Fund Description

This fund is used to account for the various sources of revenue from local, state and federal governments. The County serves as the fiscal agent and is responsible for grant administration, accounting, and compliance. Federal funds are audited annually under the county’s financial audit. Local and state grants are audited or reviewed upon request of the grantor. This fund is used to track and maintain the funds received under the American Rescue Plan Act as a result of the Covid 19 pandemic.

Fund Summary

		FY2021 Actual	FY2022 Adjusted Budget	FY2022 Actual	FY2023 Requested Budget	FY2023 Budget Change From FY2022 Actual	
						\$	%
Revenues:							
Intergovernmental	\$	9,986,160	25,144,725	16,564,943	17,253,433	688,490	4.16%
Total Revenue	\$	9,986,160	25,144,725	16,564,943	17,253,433	688,490	4.16%
Transfers:							
Transfer from Gen Fund	\$	109,093	217,524	198,775	3,000,000	2,801,225	1,409.24%
Transfer from Road Fund		-	31,750	31,750	104,963	73,213	230.59%
Transfer from Capl Repl Fund		51,920	-	-	-	-	0%
Transfer from State Fire Fund		68,980	44,258	44,258	-	(44,258)	(100.00%)
Transfer from Capl Repl Resrv		31,058	117,162	117,162	769,760	652,598	557.00%
Transfer to General Fund		(38,923)	(45,922)	(33,671)	-	33,671	(100.00%)
Total Transfers	\$	222,128	364,772	358,274	3,874,723	3,516,449	981.50%
Expenditures by Category:							
Other Operating	\$	10,291,776	40,046,294	17,054,768	38,601,763	21,546,995	126.34%
Total Expenditures	\$	10,291,776	40,046,294	17,054,768	38,601,763	21,546,995	126.34%



LG ABATEMENT

Fund Description

The LG Abatement Fund was created in FY23 in accordance with the Department of Finance and Administration. This fund is created to track the opioid settlement funds that have been awarded to San Juan County via the New Mexico Opioid Allocation Agreement. These funds shall not be commingled with any other money or funds of San Juan County.

Fund Summary

		FY2021 Actual	FY2022 Adjusted Budget	FY2022 Actual	FY2023 Requested Budget	FY2023 Budget Change From FY2022 Actual	
						\$	%
<u>Revenues:</u>							
Miscellaneous	\$	-	-	-	1,093,459	1,093,459	0.00%
Total Revenue	\$	-	-	-	1,093,459	1,093,459	0.00%
<u>Expenditures by Category:</u>							
Professional Services	\$	-	-	-	1,093,459	1,093,459	0.00%
Total Expenditures	\$	-	-	-	1,093,459	1,093,459	0.00%



WATER RESERVE

Fund Description

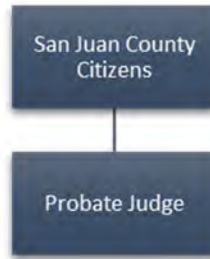
The Water Reserve Fund was created by the San Juan County Commission in FY05. The fund's revenue comes from a ½ mil that went into effect during FY05. The funds are used for the ongoing operating costs of the San Juan Water Commission and to fund other water projects as approved by the Commission.

Fund Summary

	FY2021 Actual	FY2022 Adjusted Budget	FY2022 Actual	FY2023 Requested Budget	FY2023 Budget Change From FY2022 Actual	
					\$	%
Revenues:						
Property Taxes	\$ 1,612,768	1,548,744	1,597,943	1,570,558	(27,385)	(1.71%)
Oil & Gas Taxes	211,126	177,201	319,952	198,323	(121,629)	(38.01%)
Miscellaneous	110,616	70,000	69,398	50,000	(19,398)	(27.95%)
Total Revenues	\$ 1,934,510	1,795,945	1,987,293	1,818,881	(168,412)	(8.47%)
Transfers:						
Transfer to General Fund	\$ (5,000)	(5,000)	(5,000)	(5,000)	-	0.00%
Tx to SJ Water Commission	(1,220,626)	(1,889,089)	(769,466)	(1,827,317)	(1,057,851)	137.48%
Total Transfers	\$ (1,225,626)	(1,894,089)	(774,466)	(1,832,317)	(1,057,851)	136.59%



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

	FY2021 Actual	FY2022 Adjusted Budget	FY2022 Actual	FY2023 Requested Budget	FY2023 Budget Change From FY2022 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 35,182	39,580	39,580	38,114	(1,466)	(3.70%)
Benefits	14,464	20,246	20,245	19,850	(395)	(1.95%)
Other Operating	903	1,600	507	2,200	1,693	333.93%
Total Expenditures	\$ 50,549	61,426	60,332	60,164	(168)	(0.28%)
 Number of Employees	 1	 1	 1	 1		

Goals/Concern

- Cross-train employees concerning Probate



Performance Measures/Objectives

Performance Measures	FY2021 Actual	FY2022 Estimate	FY2023 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 106 certified and commissioned law enforcement personnel, 2 civilian Animal Control Officers, 2 mechanics, and 24 civilian employees. These employees are assigned to one of four divisions; (1) Administration includes the Sheriff (an elected official) and his command staff, Records and Property, Training, Evidence, 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

	FY2021 Actual	FY2022 Adjusted Budget	FY2022 Actual	FY2023 Requested Budget	FY2023 Budget Change From FY2022 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 4,599,511	8,321,644	7,538,375	9,361,381	1,823,006	24.18%
Benefits	3,128,107	3,531,416	3,009,391	3,832,652	823,261	27.36%
Professional Services	22,198	12,100	7,314	13,100	5,786	79.11%
Other Operating	975,584	1,665,795	1,294,862	1,347,471	52,609	4.06%
Total Expenditures	\$ 8,725,400	13,530,955	11,849,942	14,554,604	2,704,662	22.82%
Number of Employees	134	134	134	136		



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	FY2021 Actual	FY2022 Estimate	FY2023 Budget
Maintain a certified staffing level of no less than 94%	86%	90%	100%
Verify that the number of sex offenders reported are accurately recorded in our department database	100%	100%	100%
Maintain updated crime analysis technology	100%	100%	100%
Increase the number of community events attended and Reserve volunteers trained	40%	65%	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

		FY2021 Actual	FY2022 Adjusted Budget	FY2022 Actual	FY2023 Requested Budget	FY2023 Budget Change From FY2022 Actual	
						\$	%
<u>Revenues:</u>							
Intergovernmental	\$	87,600	86,400	86,400	131,000	44,600	51.62%
Total Revenue	\$	87,600	86,400	86,400	131,000	44,600	51.62%
<u>Expenditures by Category:</u>							
Other Operating	\$	87,734	87,267	57,023	125,613	68,590	120.28%
Capital		-	-	-	35,630	35,630	0.00%
Total Expenditures	\$	87,734	87,267	57,023	161,243	104,220	182.77%

Goals/Concerns

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

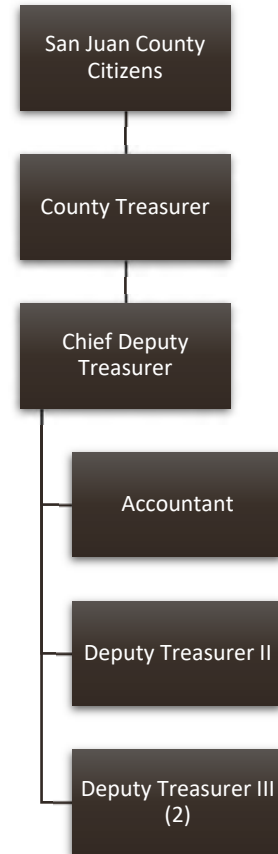




COUNTY TREASURER

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

	FY2021 Actual	FY2022 Adjusted Budget	FY2022 Actual	FY2023 Requested Budget	FY2023 Budget Change From FY2022 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 324,882	349,501	351,528	354,193	2,665	0.76%
Benefits	144,090	159,769	147,848	147,899	51	0.03%
Professional Services	4,392	6,736	5,348	56,736	51,388	960.88%
Other Operating	167,716	181,441	145,269	168,035	22,766	15.67%
Total Expenditures	\$ 641,080	697,447	649,993	726,863	76,870	11.83%
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	FY2021 Actual	FY2022 Estimate	FY2023 Budget
Improve Collection Rate	96.60%	97.00%	98.84%
Improve Investment Rate of Return	1.95%	1.25%	2.00%
Cash Activity Rate (Measures over/short transactions)	99.30%	99.95%	99.95%



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

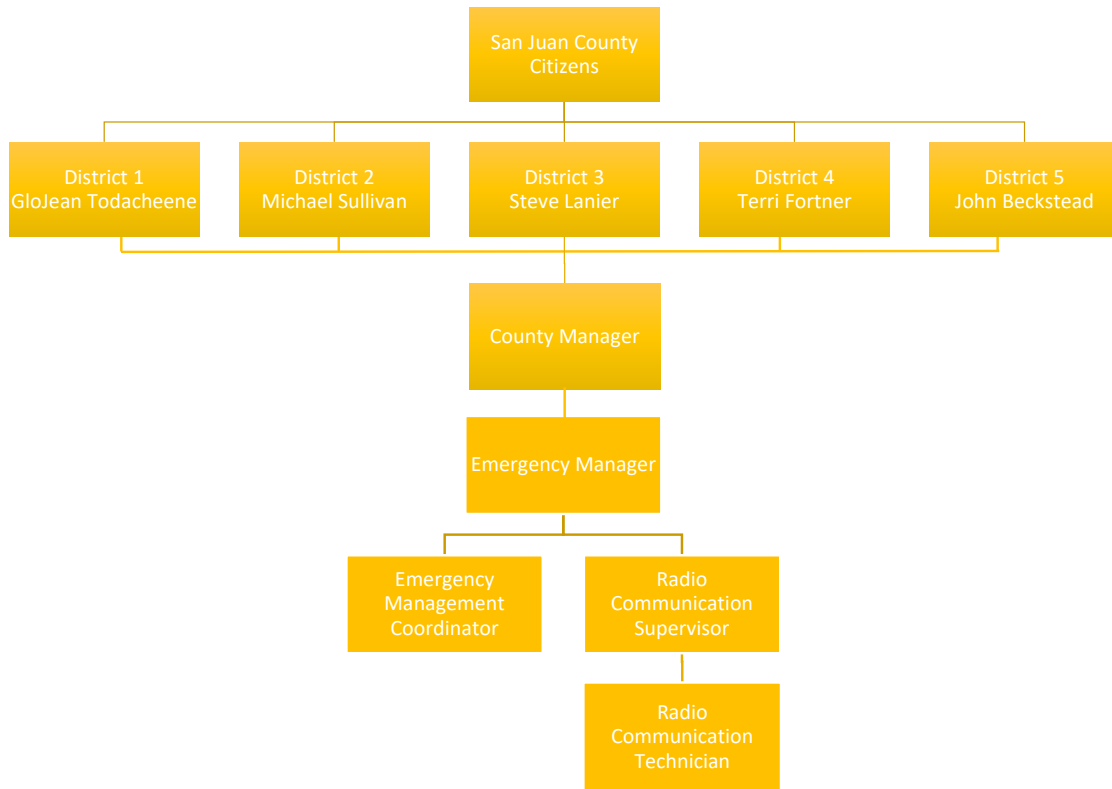
	FY2021 Actual	FY2022 Adjusted Budget	FY2022 Actual	FY2022 Request3d Budget	FY2023 Budget Change From FY2022 Actual	
					\$	%
<u>Revenues:</u>						
Permits/Fees	\$ 126,093	88,930	84,921	100,000	15,079	17.76%
Miscellaneous	2,334	-	362	-	(362)	(100.00%)
Intergovernmental	88,000	185,000	251,000	150,000	(101,000)	(40.24%)
Total Revenue	\$ 216,427	273,930	336,283	250,000	(86,283)	(25.66%)
<u>Expenditures by Category:</u>						
Wages	\$ 105,385	111,889	108,896	126,198	17,302	15.89%
Benefits	21,255	22,668	22,461	22,645	184	0.82%
Professional Services	66,506	56,000	41,182	56,000	14,818	35.98%
Other Operating	30,356	88,969	75,767	43,872	(31,895)	(42.10%)
Capital	1,572	-	-	-	-	-
Total Expenditures	\$ 225,074	279,526	248,306	248,715	409	0.16%
Number of Employees	2	2	2	2		

Goals/Concerns

- Construct new buildings to improve facility
- Use grants to repave the track
- Replace/upgrade the turning target stands on the east range
- Attend trainings focused on improving the staff as instructors



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 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



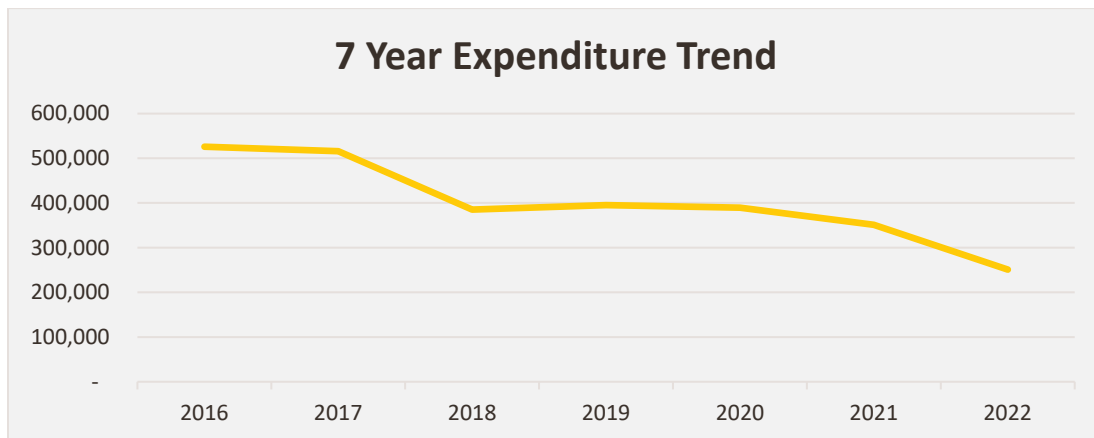
EMERGENCY MANAGEMENT (CONTINUED)

Department Description (Continued)

radio tower sites, the San Juan County Communications Authority, Adult Detention Center and Public Works systems. Emergency Management coordinates with the States of Colorado, New Mexico, the Navajo Nation, and the BLM to effect interoperable communications. Emergency Management also coordinates the Community Emergency Response Training program (CERT), providing training to citizens and County employees on emergency preparedness.

Department Summary

	FY2021 Actual	FY2022 Adjusted Budget	FY2022 Actual	FY2023 Requested Budget	FY2023 Budget Change From FY2022 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 215,871	214,278	111,539	210,015	98,476	88.29%
Benefits	96,306	90,746	88,866	92,602	3,736	4.20%
Professional Services	15,742	18,500	23,446	26,500	3,054	13.03%
Other Operating	23,293	33,845	27,290	51,845	24,555	89.98%
Total Expenditures	\$ 351,212	357,369	251,141	380,962	129,821	51.69%
Number of Employees		5	4	4	4	



EMERGENCY MANAGEMENT (CONTINUED)

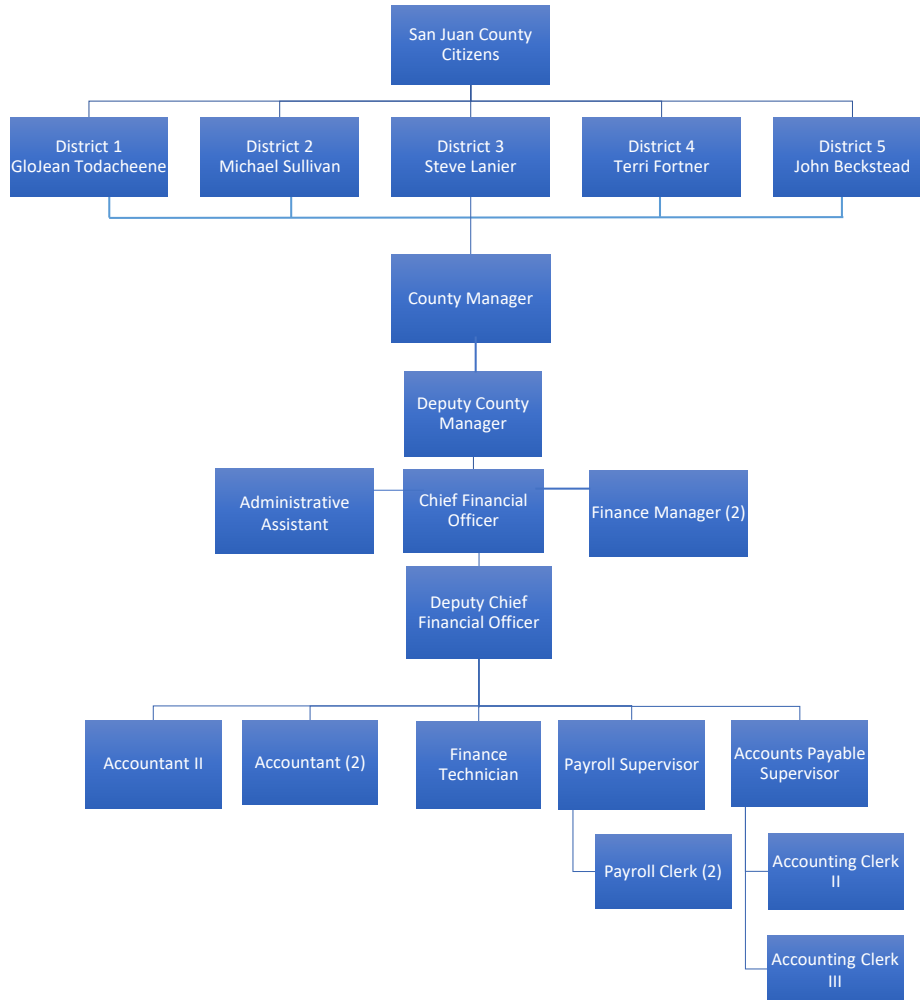
Goals/Concerns

- 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
- Continue the Operability and Interoperability in Radio Communications throughout San Juan County

Performance Measures/Objectives

Performance Measures	FY2021 Actual	FY2022 Estimate	FY2023 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 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%
Maintain Operability and Interoperability in Radio Communications, between all County departments, and the Cities of Aztec, Bloomfield and Farmington	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

	FY2021 Actual	FY2022 Adjusted Budget	FY2022 Actual	FY2023 Requested Budget	FY2022 Budget Change From FY2022 Actual	
					\$	%
<u>Expenditure by Category:</u>						
Wages	\$ 700,968	692,402	675,056	744,739	69,683	10.32%
Benefits	234,743	237,262	223,551	251,881	28,330	12.67%
Professional Services	52,432	77,146	53,541	73,410	19,869	37.11%
Other Operating	34,252	44,449	35,527	49,613	14,086	39.65%
Total Expenditures	\$ 1,022,395	1,051,259	987,675	1,119,643	131,698	13.36%

Number of Employees

15

15

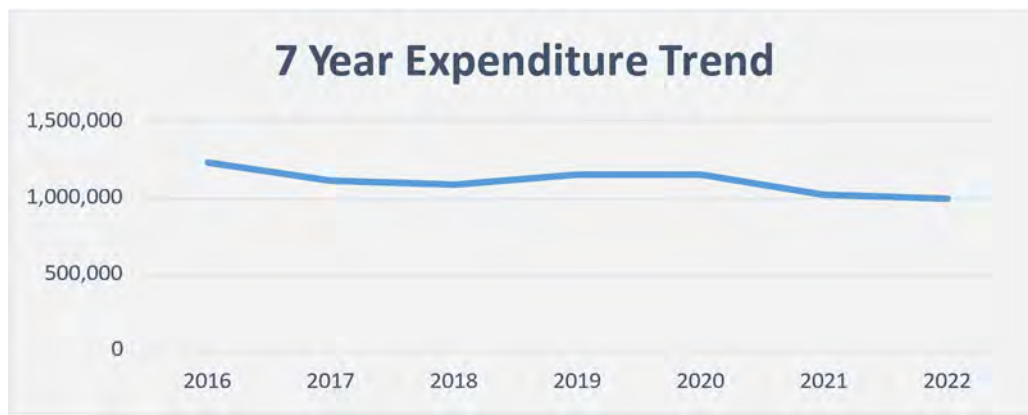
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Note: One Accountant position is 50% funded by General Fund and 50% funded by Alternative Sentencing

Goals/Concerns

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



Performance Measures/Objectives

Performance Measures	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

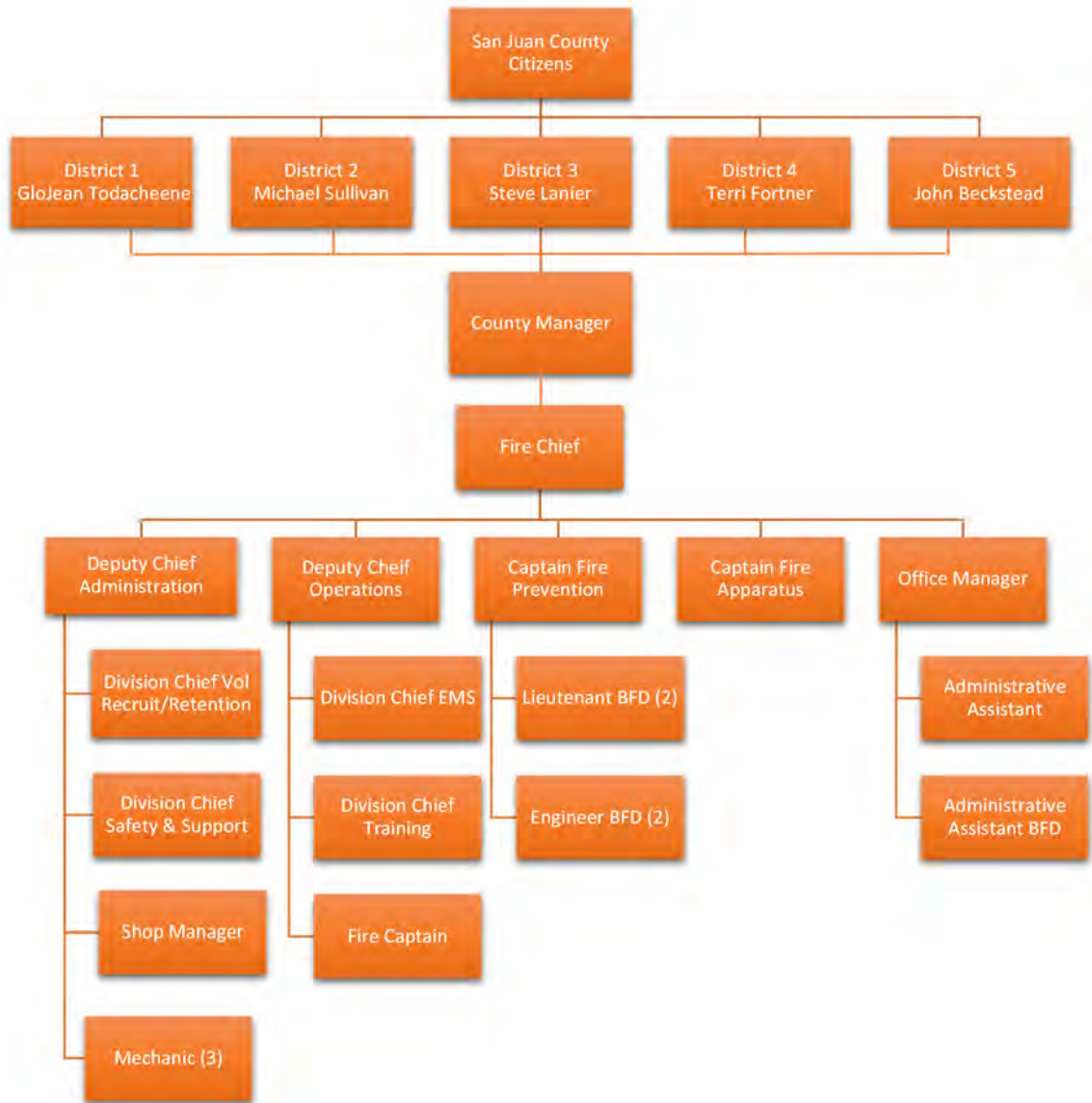
The New Mexico State Legislature initiated the State Emergency Medical Service Fund Act (EMS Fund Act) in the mid to late 70's as an appropriation out of the general fund. In the mid 80's the legislature agreed to dedicate one dollar out of each motor vehicle registration and re-registration to this 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 funds to both ambulance services (SJPMC and Shiprock), Air Care and each of our 10 fire districts. The FY22 actual award was \$128,052. There are strict limitations on how the money may be used.

Fund Summary

	FY2021 Actual	FY2022 Adjusted Budget	FY2022 Actual	FY2023 Requested Budget	FY2023 Budget Change From FY2022 Actual	
					\$	%
Revenues:						
EMS Grant	\$ 84,490	128,188	128,052	56,010	(72,042)	(56.26%)
Total Revenue	\$ 84,490	128,188	128,052	56,010	(72,042)	(56.26%)
Expenditures by Category:						
Professional Services	\$ 53,401	56,010	42,008	56,010	14,002	33.33%
Other Operating	8,976	48,878	62,363	-	(62,363)	(100.00%)
Capital	-	71,923	33,724	-	(33,724)	(100.00%)
Total Expenditures	\$ 62,377	176,811	138,095	56,010	(82,085)	(59.44%)



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. This tax generated \$1,923,540 in FY22.

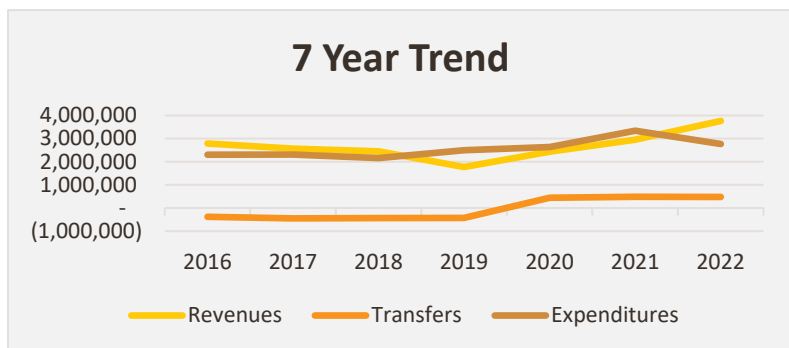
FIRE EXCISE TAX (CONTINUED)

Fund Summary

	FY2021 Actual	FY2022 Adjusted Budget	FY2022 Actual	FY2023 Requested Budget	FY2023 Budget Change From FY2022 Actual	
					\$	%
Revenues:						
GRT-Fire Excise Tax	\$ 1,923,540	2,047,897	2,622,292	2,402,309	(219,983)	(8.39%)
Charges for Services	291,995	77,750	301,896	80,000	(221,896)	(73.50%)
Intergovernmental	673,277	770,000	650,837	770,000	119,163	18.31%
Miscellaneous	65,754	60,000	49,064	30,000	(19,064)	(38.86%)
Total Revenue	\$ 2,954,566	2,955,647	3,624,089	3,282,309	(341,780)	(9.43%)
Transfers:						
Transfers from General Fund	\$ 1,279,038	1,317,051	1,317,051	1,534,040	216,989	16.48%
Transfers to General Fund	(315,002)	(302,169)	(302,169)	(342,008)	(39,839)	13.18%
Transfers to Debt Service	(484,044)	(481,794)	(481,794)	(473,591)	8,203	(1.70%)
Total Transfers	\$ 479,992	533,088	533,088	718,441	185,353	34.77%
Expenditures by Category:						
Wages	\$ 1,499,611	2,007,515	1,946,490	2,194,897	248,407	12.76%
Benefits	432,984	498,703	503,420	701,752	198,332	39.40%
Professional Services	447,157	422,000	352,750	120,500	(232,250)	(65.84%)
Other Operating	591,333	918,212	543,893	1,012,055	468,955	86.35%
Capital	113,427	524,451	370,015	435,186	65,171	17.61%
Total Expenditures	\$ 3,084,510	4,370,881	3,716,568	4,464,390	747,732	20.12%
Number of Employees	21	21	21	27		

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	FY2021 Actual	FY2022 Estimate	FY2023 Budget
Maintain and improve ISO ratings	100%	100%	100%
Improve recruitment and retention of volunteers	203	>203	>230

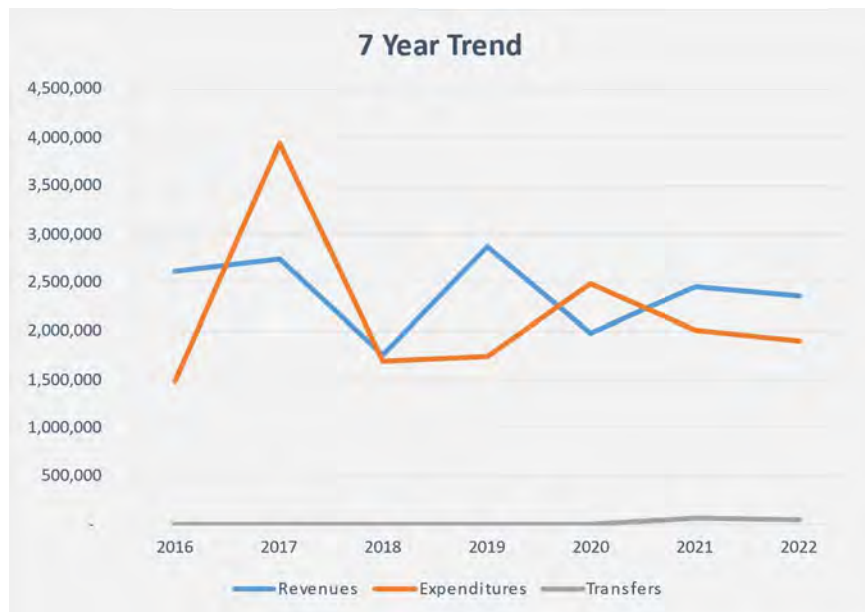
STATE FIRE FUNDS

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 \$2,060,638 for the FY2022 budget year. These funds are used for day-to-day operations of the fire districts and some capital needs. They cannot be used for salaries. The County has eleven districts operating out of twenty- seven 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, high angle, and search and rescue.

Fund Summary

	FY2021 Actual	FY2022 Adjusted Budget	FY2022 Actual	FY2023 Requested Budget	FY2023 Budget Change From FY2022 Actual	
					\$	%
<u>Revenues:</u>						
Miscellaneous	\$ 9,981	-	3,423	-	(3,423)	(100.00%)
Intergovernmental	2,445,512	2,359,546	2,359,546	2,655,160	295,614	12.53%
Total Revenue	\$ 2,455,493	2,359,546	2,362,969	2,655,160	292,191	12.37%
<u>Transfers:</u>						
Transfer to Grants Fund	68,980	44,258	44,258	-	(44,258)	(100.00%)
Total Transfers	\$ 68,980	44,258	44,258	-	(44,258)	(100.00%)
<u>Expenditures by Category:</u>						
Professional Services	\$ 3,529	7,000	2,752	7,000	4,248	154.36%
Other Operating	1,260,269	2,345,889	1,417,598	2,149,189	731,591	51.61%
Capital	748,082	1,913,919	481,122	2,867,724	2,386,602	496.05%
Total Expenditures	\$ 2,011,880	4,266,808	1,901,472	5,023,913	3,122,441	164.21%



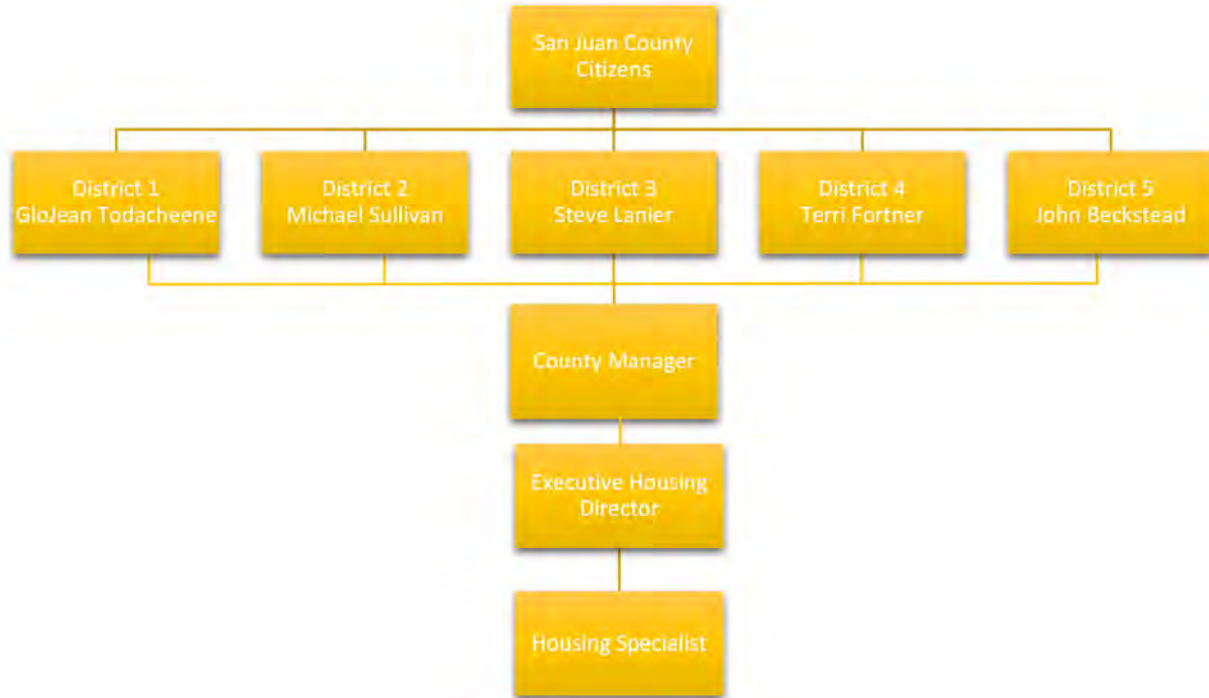
STATE FIRE FUNDS (CONTINUED)

Goals/Concerns

- Develop a phased plan that ensures fire personnel are responding to calls and arrive on scene within set times on high priority calls
- Recruit additional new volunteer firefighters
- Continue a nominal fee system and other incentives of proven value in supporting a volunteer fire system
- Create an employee development plan for the fire department mechanics
- Simplify the purchasing process for fire districts
- Monitor the adopted International Fire Code
- Continue to provide additional training that enables current volunteers to achieve Firefighter I & II status
- Implement Regional Volunteer program to assist in meeting response requirements
- Seek solutions to increase daytime response



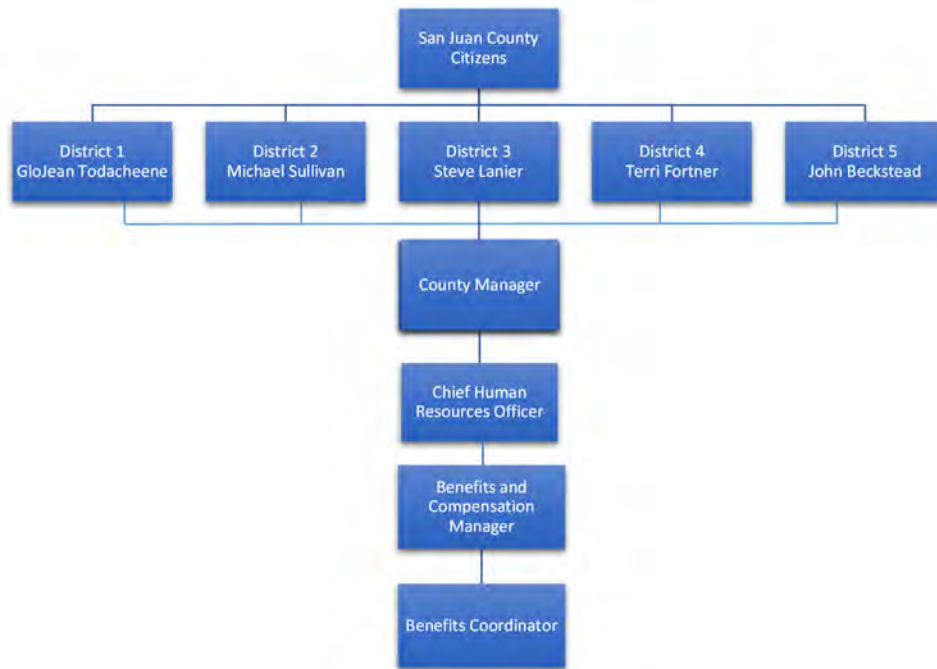
SAN JUAN COUNTY HOUSING AUTHORITY



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 can 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.

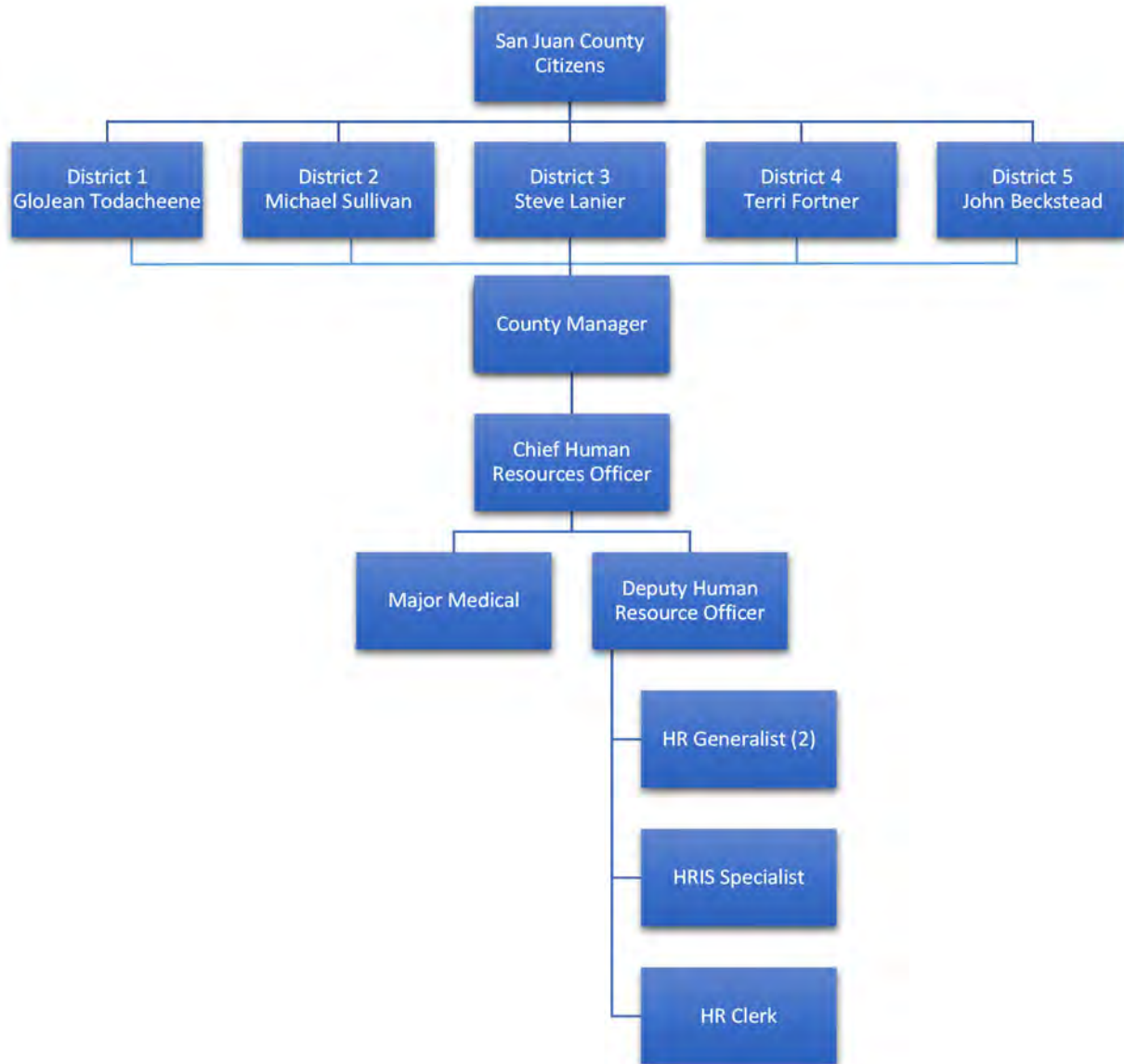
MAJOR MEDICAL



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 may include wellness challenges, biometric testing, vaccine clinics, fitness center reimbursement. San Juan County's Benefit Plans are self-funded with the County contributing 77% of the premium and Plan Members contributing 23% of the Medical Plan premium. The Dental and Vision plans are 100% Plan Member funded.

HUMAN RESOURCES



Department Description

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

HUMAN RESOURCES (CONTINUED)

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, complexity, and requirements of job functions, skills, and experience. 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

	FY2021 Actual	FY2022 Adjusted Budget	FY2022 Actual	FY2023 Requested Budget	FY2023 Budget Change From FY2022 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 325,947	359,036	322,159	367,453	45,294	14.06%
Benefits	165,415	184,622	163,390	194,207	30,817	18.86%
Professional Services	40	1,000	69	500	431	624.64%
Other Operating	59,697	70,565	42,179	78,972	36,793	87.23%
Total Expenditures	\$ 551,099	615,223	527,797	641,132	113,335	21.47%

Number of Employees

6 6 6 6

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



Goals/Concerns

- Maintain dual role of human resources as a service department and strategic business partner
- Employer of choice, recognize value of each San Juan County Employee
- Ensure compliance of applicable Federal/State employment laws
- Recruit and retain a diverse workforce to meet the needs of the County; develop and maintain effective recruitment strategies and processes

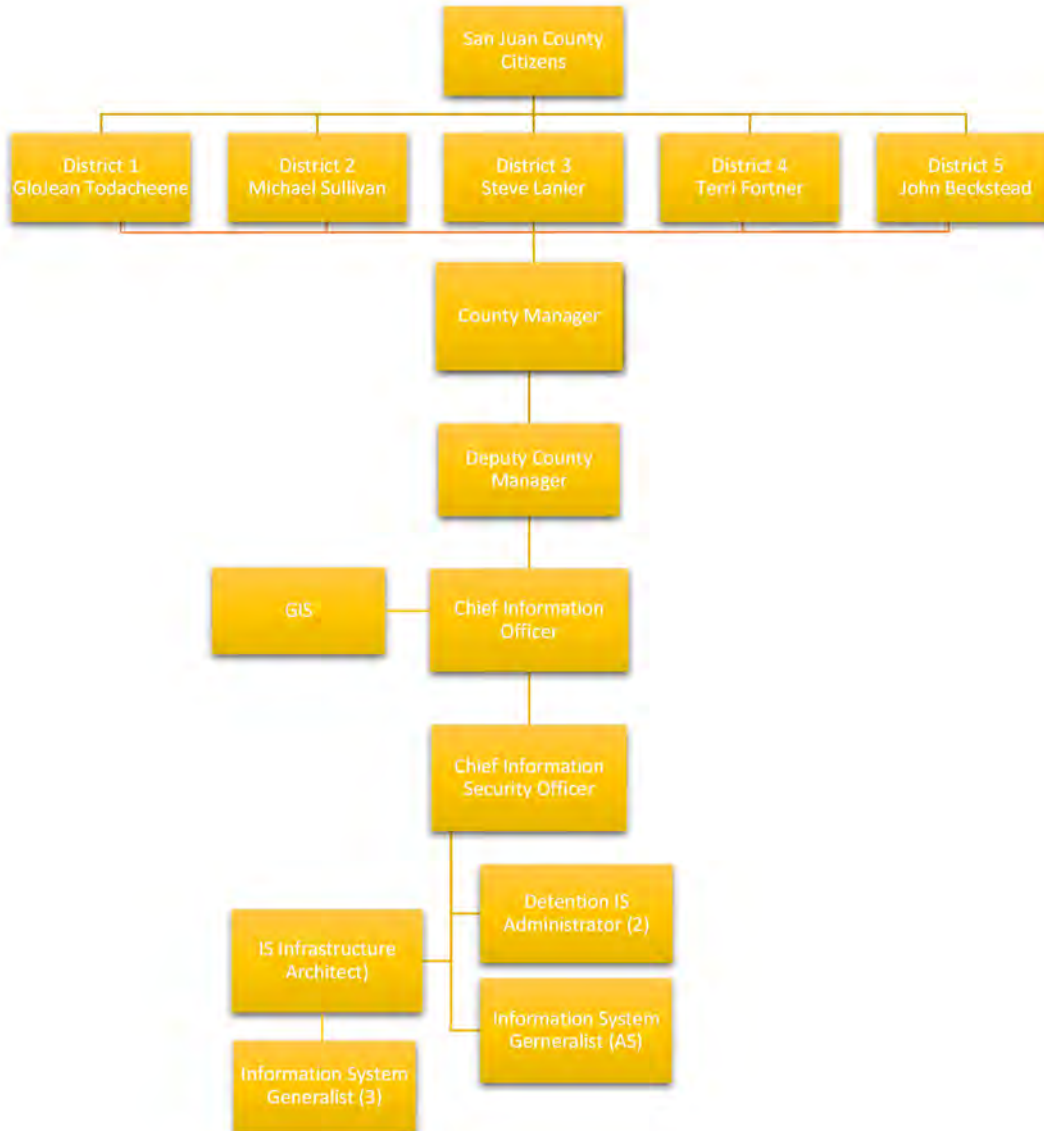
HUMAN RESOURCES (CONTINUED)

- 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 • Go live with Tyler Munis HR/Payroll system - Summer 2018 • Be a business partner with recruiting efforts for departments with high turnover and/or decrease in applications (Detention facilities & Sheriff's Office) • Expand recruiting efforts; be proactive, creative, visible, on-site event/career/hiring fairs 	25%	75%	100%
	75%	85%	100%
	100%	100%	100%
	100%	100%	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 • Develop employee development program that identifies training opportunities, such as skills refresher training, professional certifications, CDL program, soft skills (computer, stress management, financial planning), customer service; lunch and learn sessions. • Revise Educational Assistance Program to emphasize staff development; revise handbook to address changes within program; career planning. • Create an Internship Program with guidelines for potential career with SJ County; including career preparation. • Create and partner with County departments for Internship/Mentoring program providing staff development and work experience (practicum) to potentially transition to employment with the County. 	15%	25%	75%
	N/A	25%	75%
	N/A	25%	50%
	N/A	25%	100%
	N/A	25%	100%
	N/A	25%	100%
Work-Life Harmony & Wellness <ul style="list-style-type: none"> • Analyze turnover statistics to improve turnover rates • Prepare Exit Interview Strategies • Analyze onboarding process; encourage employee feedback; improve supervisor feedback • Develop training strategies 	15%	65%	90%
	10%	25%	75%
	25%	50%	75%
	10%	50%	75%

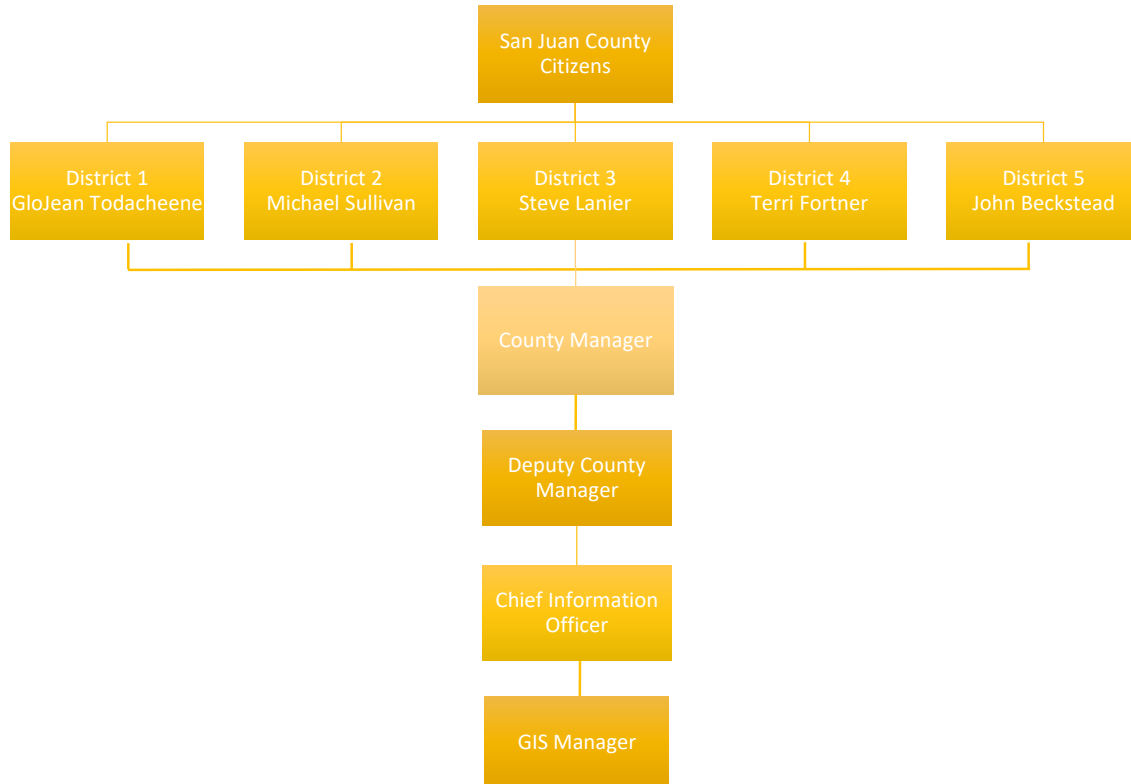
INFORMATION SYSTEMS



Department Description

The Information Systems (IS) Department provides hardware, software, and network connectivity to meet the information processing needs, and the retrieval and storage of data required for the continued functionality of the County. The IS Department maintains 22 physical

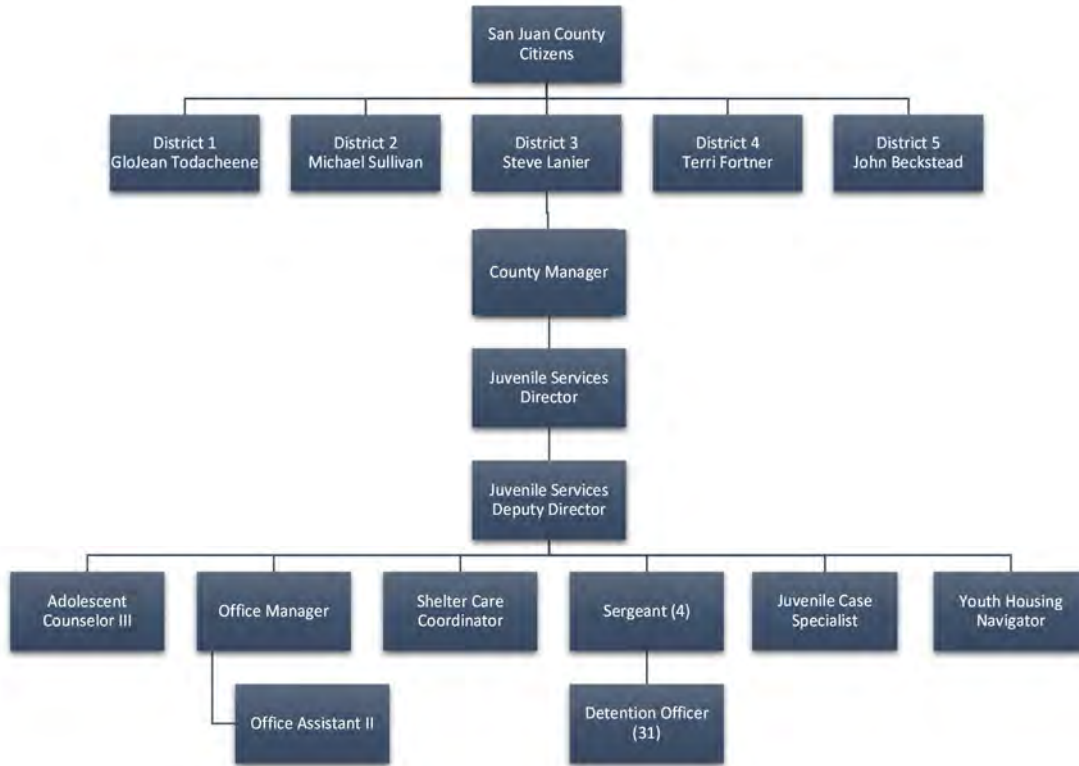
GEOGRAPHIC INFORMATION SYSTEMS



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 secure, long-term detention facility with 47-beds. The facility is responsible for the care and 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 18 New Mexico Counties to provide secure detention services for juveniles placed on a 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. The 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 central location to address juvenile issues related to detention, shelter, treatment, juvenile probation, specialty courts, and district court.

JUVENILE SERVICES (CONTINUED)

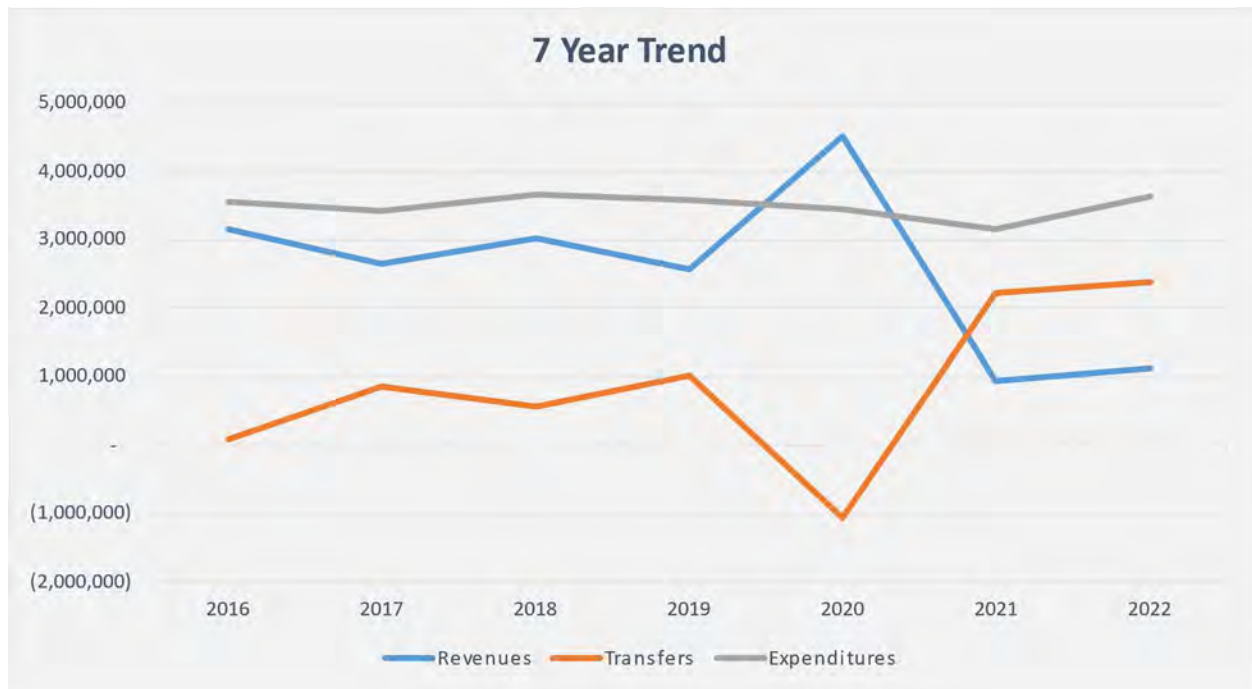
Department Summary

	FY2021 Actual	FY2022 Adjusted Budget	FY2022 Actual	FY2023 Requested Budget	FY2022 Budget Change From FY2022 Actual	
					\$	%
Revenues:						
Charges for Service	786,592	720,000	983,570	775,000	(208,570)	(21.21%)
Intergovernmental	153,925	65,000	68,728	65,000	(3,728)	(5.42%)
Miscellaneous	3,087	6,000	61,301	3,500	(57,801)	(94.29%)
Total Revenues	\$ 943,604	791,000	1,113,599	843,500	(270,099)	(24.25%)

Transfers:						
Transfer from General Fund	\$ 4,099,498	4,941,825	4,297,957	4,525,218	227,261	5.29%
Transfer to Debt Service	(1,888,542)	(1,859,183)	(1,859,183)	(1,624,057)	235,126	(12.65%)
Total Transfers	\$ 2,210,956	3,082,642	2,438,774	2,901,161	462,387	18.96%

Expenditures by Category:						
Wages	\$ 1,719,126	1,974,532	1,881,211	2,067,649	186,438	9.91%
Benefits	602,738	642,483	624,860	697,439	72,579	11.62%
Professional Services	448,479	557,355	453,695	526,119	72,424	15.96%
Other Operating	274,093	310,272	336,804	319,923	(16,881)	(5.01%)
Capital	110,124	389,000	261,212	133,531	(127,681)	(48.88%)
Total Expenditures	\$ 3,154,560	3,873,642	3,557,782	3,744,661	186,879	5.25%

Number of Employees	45	44	44	43
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JUVENILE SERVICES (CONTINUED)

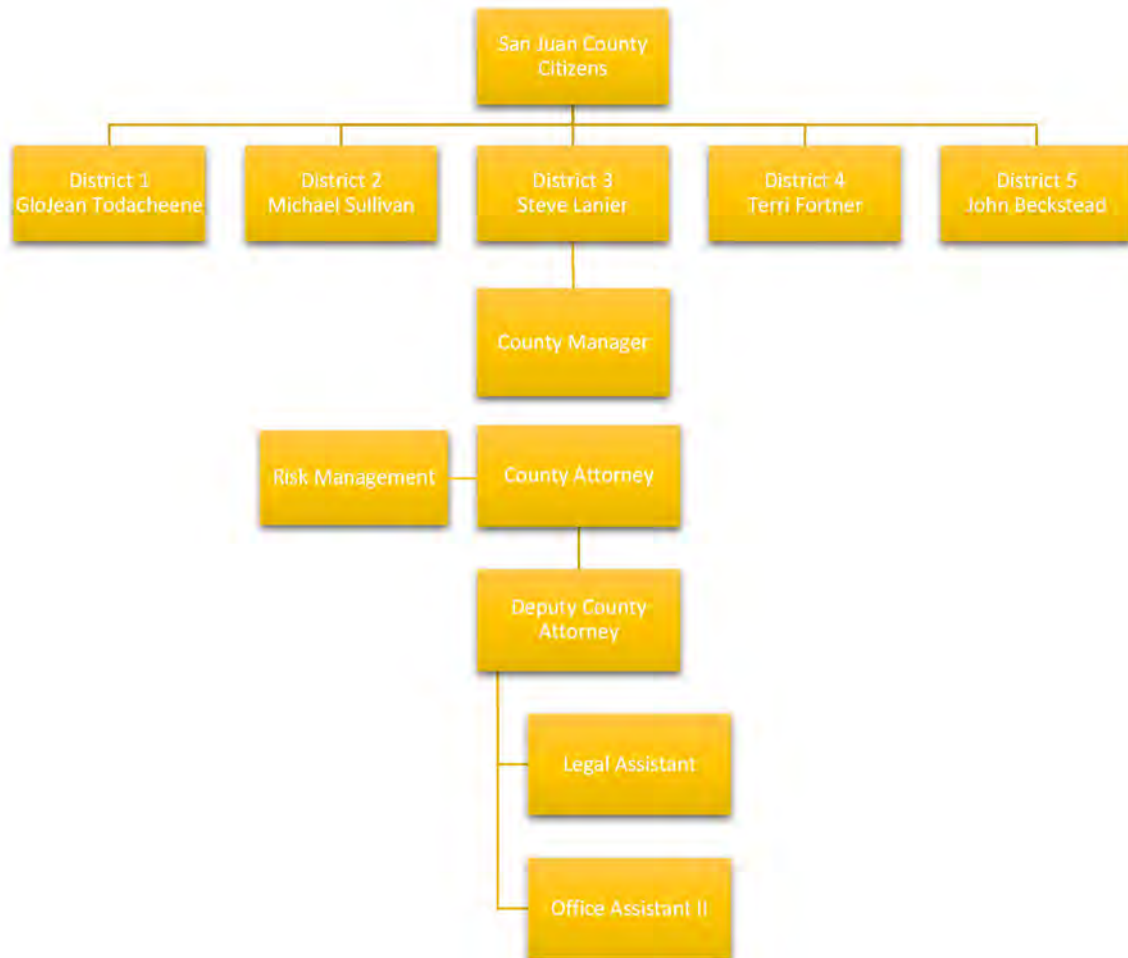
Goals/Concerns

- 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 Trinity Food Services
- Continue contracted detention services for 18 New Mexico Counties; Santa Fe, Cibola, McKinley, Socorro, Rio Arriba, Los Alamos, Valencia, Colfax, Quay, San Miguel, Union, Grant, Toas, Chaves, Guadalupe, Curry, Eddy, and Otero counties
- Provide quality services/programs to intervene and reduce justice involved youth by addressing delinquent behaviors

Performance Measures/Objectives

Performance Measures	FY2021 Actual	FY2022 Estimate	FY2023 Budget
Retention of Staff – Turnover rate decrease	12.8%	12.8%	6%
Retain Contracts with 18 New Mexico Counties for secure detention	100%	100%	100%
Decrease number of incidents resulting in restraint	0%	0.9%	1%

LEGAL



Department Description

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

LEGAL (CONTINUED)

Department Summary

	FY2021 Actual	FY2022 Adjusted Budget	FY2022 Actual	FY2023 Requested Budget	FY2023 Budget Change From FY2022 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 336,132	377,771	331,016	343,195	12,179	3.68%
Benefits	106,339	116,886	101,599	110,932	9,333	9.19%
Professional Services	2,323	15,000	5,911	15,000	9,089	153.76%
Other Operating	41,697	306,460	229,902	186,858	(43,044)	(18.72%)
Total Expenditures	\$ 486,491	816,117	668,428	655,985	(12,443)	(1.86%)

Number of Employees

4

4

4

4

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



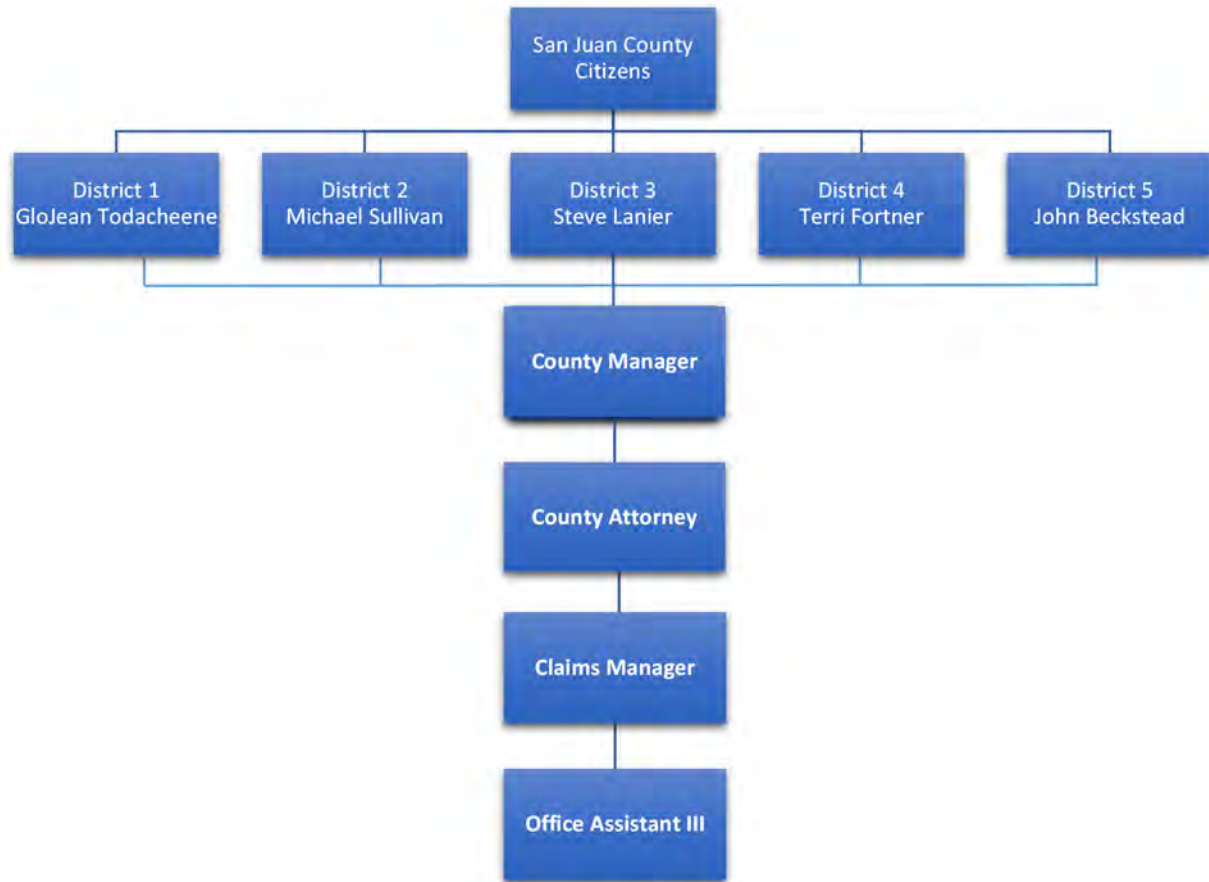
Goals/Concerns

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

Performance Measures/Objectives

Performance Measures	FY2021 Actual	FY2022 Estimate	FY2023 Budget
Attend meetings of County Commission, Water Commission, Communications Authority, and Criminal Justice Training Authority	100%	100%	100%
Timely response to inspection of public records requests	100%	100%	100%

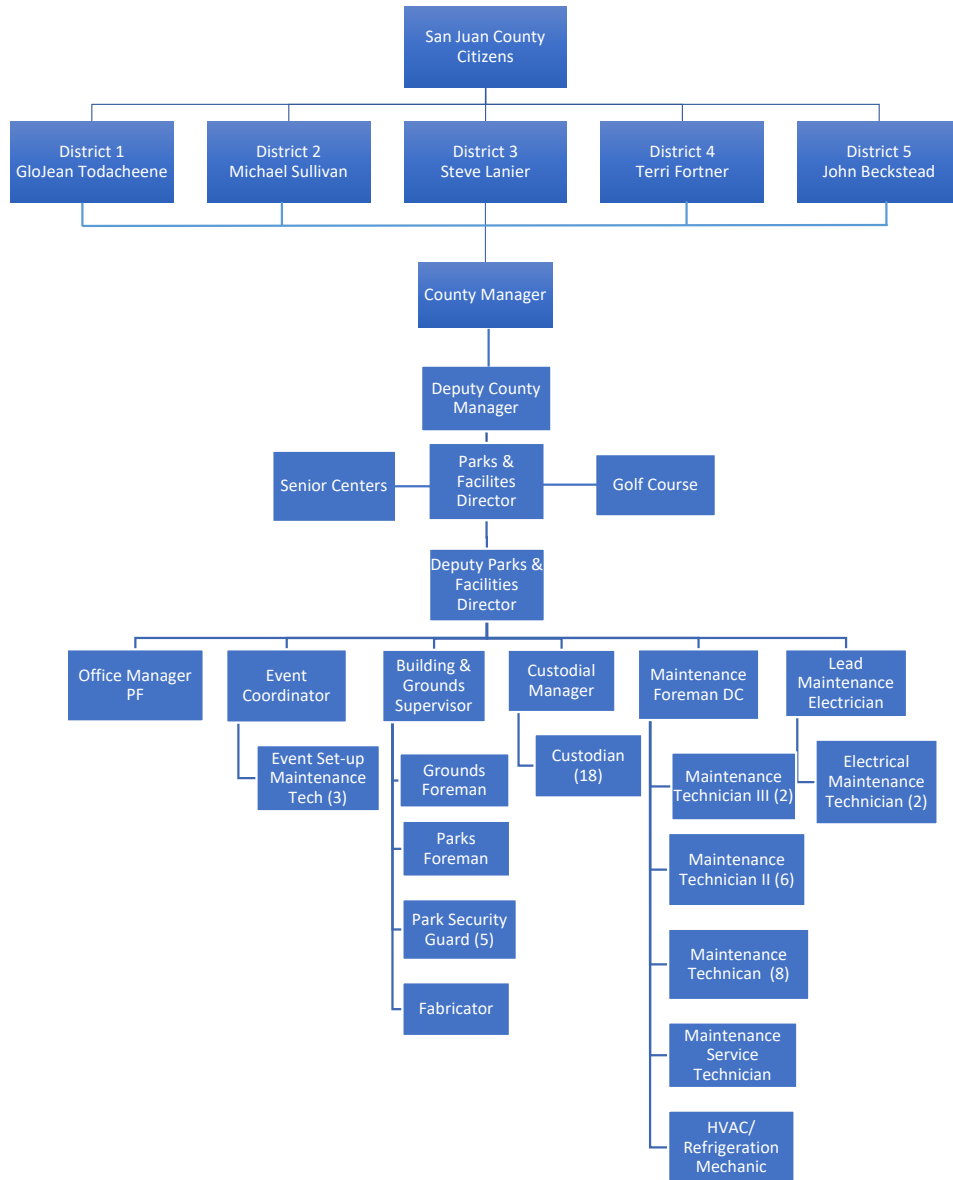
RISK MANAGEMENT



Fund Description

Risk Management evaluates risks on behalf of the County to minimize occurrences and financial impacts of events, recognizing trends and making recommendations to alleviate safety/claim exposures with all departments. The Risk Management Department responsibilities include: receiving claims of damage or injury, investigating and settling liability and damage claims against the County that are within our deductible limits; coordinating investigations and evaluations of all claims with the insurers and counsel; administering the Workers' Compensation Program by collecting, investigating, reviewing and submitting appropriate documentation regarding all workers' compensation claims to the insurance provider NMCIA (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.

PARKS & FACILITIES



Department Description

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

PARKS & FACILITIES (CONTINUED)

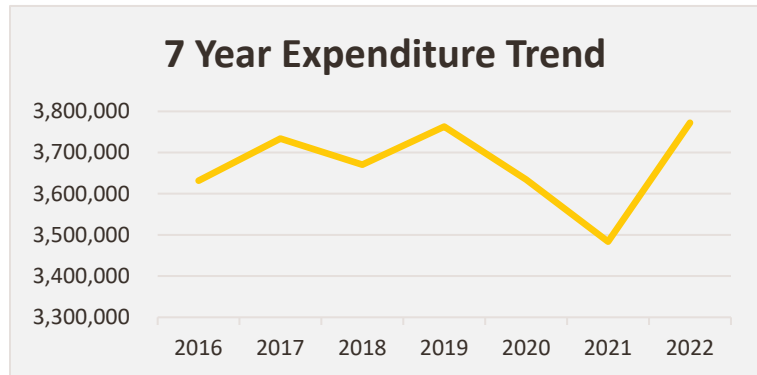
Department Summary

	FY2021 Actual	FY2022 Adjusted Budget	FY2022 Actual	FY2023 Requested Budget	FY2023 Budget Change From FY2022 Actual	
					\$	%
Expenditures by Category:						
Wages	\$ 2,120,683	2,395,468	2,303,719	2,424,413	120,694	5.24%
Benefits	738,939	813,836	785,776	839,303	53,527	6.81%
Professional Services	73,665	73,500	66,091	186,000	119,909	181.43%
Other Operating	550,544	679,086	616,636	618,655	2,019	0.33%
Total Expenditures	\$ 3,483,831	3,961,890	3,772,222	4,068,371	296,149	7.85%

Number of Employees	57	57	57	57
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Goals/Concerns

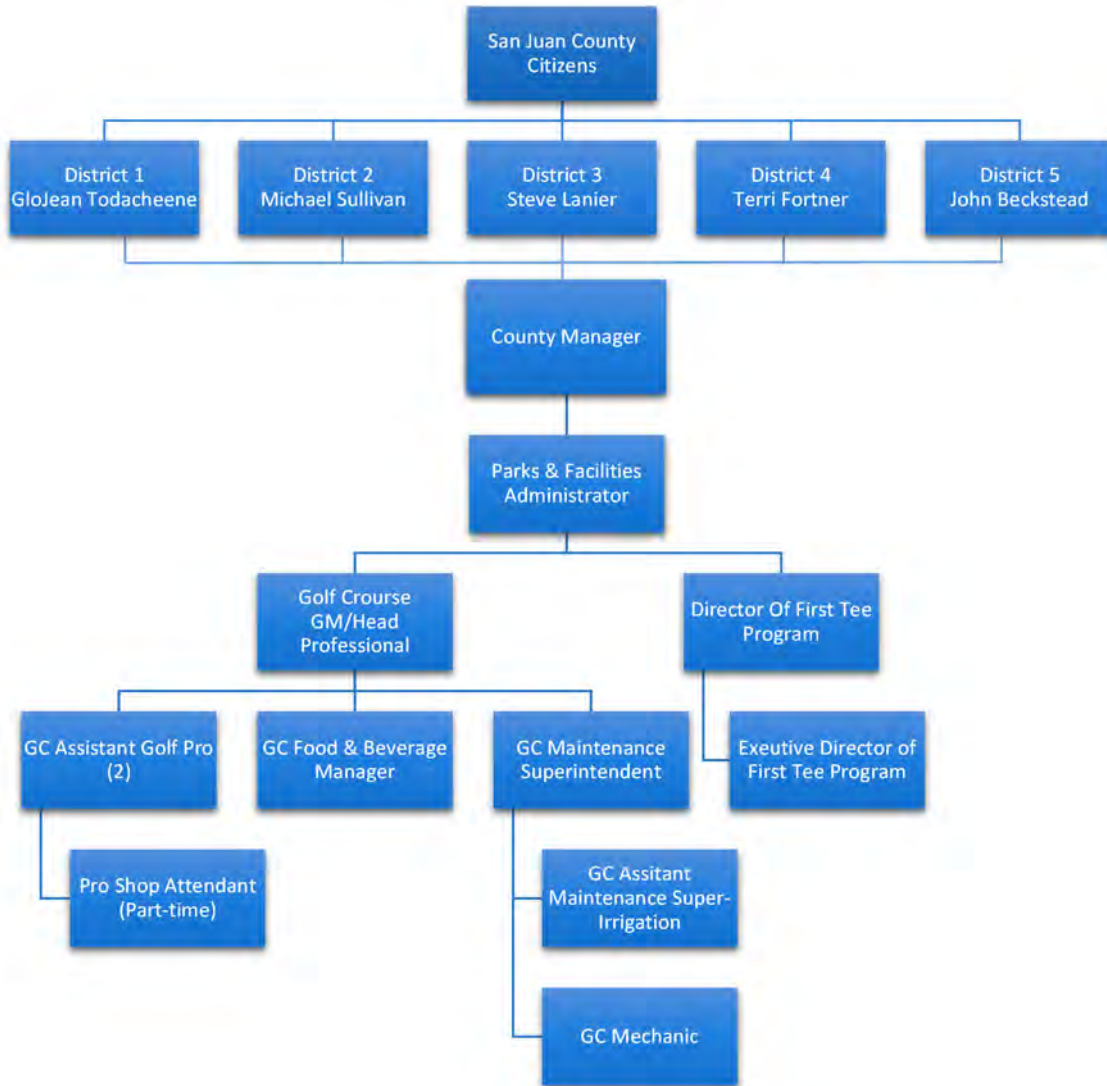
- Expand use of social media for marketing and event notification for McGee Park
- Evaluate major building equipment and build a replacement plan including estimated costs and create a 30-year capital plan.
- Upgrade existing HVAC units to a web-based control program that monitors all systems and allows for temperature changes remotely.
- Create a marketing plan to reach out and attract more RV Rallies.



Performance Measures/Objectives

Performance Measures	FY2021 Actual	FY2022 Estimate	FY2023 Budget
Events Generating Revenue	49	205	250
Non-Revenue Youth/Community Events	150	369	400
Maintenance Work Orders Receive/Completed	6,143	5,150	5,500

GOLF COURSE



Department Description

Riverview Pro Shop serves San Juan County residents and area visitors by making tee time reservations, collecting fees for golf, selling golf merchandise, fitting customers for golf clubs and organizing as well as monitoring play on the golf course. In addition, the Pro Shop assists in hosting and conducting golf outings for interested civic groups, corporations, and individuals. Other duties include: selling and retrieving range balls and cleaning and maintaining the golf cart fleet. The Riverview Grill offers a breakfast and lunch menu open to all County visitors and residents. The “Grill” staff prepares food for large events and offers a limited outside food and beverage services through a beverage cart during peak lunch periods and special events. The Golf Course Maintenance operation is tasked with the responsibility of maintaining as well as improving turf conditions for all 18 holes, practice facilities and first tee amenities by irrigating,

GOLF COURSE (CONTINUED)

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

	FY2021 Actual	FY2022 Adjusted Budget	FY2022 Actual	FY2023 Requested Budget	FY2023 Budget Change From FY2022 Actual	
					\$	%
Revenues:						
Charges for Services	\$ 773,100	767,757	923,368	675,000	(248,368)	(26.90%)
Miscellaneous	140,956	155,830	169,513	151,087	(18,426)	(10.87%)
Total Revenues	\$ 914,056	923,587	1,092,881	826,087	(266,794)	(24.41%)
Transfers:						
Transfer from General Fund	\$ 166,805	895,685	352,244	757,790	405,546	115.13%
Total Transfers	\$ 166,805	895,685	352,244	757,790	405,546	115.13%
Expenditures by Category:						
Wages	\$ 553,116	578,527	584,404	599,768	15,364	2.63%
Benefits	174,680	182,993	171,185	176,391	5,206	3.04%
Professional Services	5,928	5,000	5,970	5,000	(970)	(16.25%)
Other Operating	367,799	442,850	443,210	395,349	(47,861)	(10.80%)
Capital	-	609,902	240,349	407,369	167,020	69.49%
Total Expenditures	\$ 1,101,523	1,819,272	1,445,118	1,583,877	138,759	9.60%
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 the increase in annual pass sales and range passes with providing excellent and a consistent customer relations experience
- Maintain merchandise sales at current levels by adding more events and advertising
- Promote more golf clinics to clientele to raise the profile of Riverview golf shop
- Enhance both the recreational experience for San Juan County residents and visitors by adding a hiking and biking trail
- Hire and train grill cooks in grill to provide excellent customer service to increase food and beverage sales
- 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	FY2021 Actual	FY2022 Estimate	FY2023 Budget
Increase Food and Beverages sales by 1% over previous year	\$65,985	62,500	63,000
Increase Merchandise sales by 1% over previous year	\$90,429	\$80,000	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

Performance Measures/Objectives

Performance Measures	FY2021 Actual	FY2022 Estimate	FY2023 Budget
Construct/Renovate two new tee boxes	50%	100%	N/A
Install two centrifugal pumps at ditch pump house	N/A	100%	N/A
Renovate two more tee boxes	N/A	N/A	50%
Install new pump control system	N/A	N/A	100%

GOLF COURSE (CONTINUED)

Goals/Concerns – First Tee

- To maintain our National School Program at 19 elementary schools in 2022-2023 (with online resources)
- To maintain our core participants at 780 at 2023
- 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

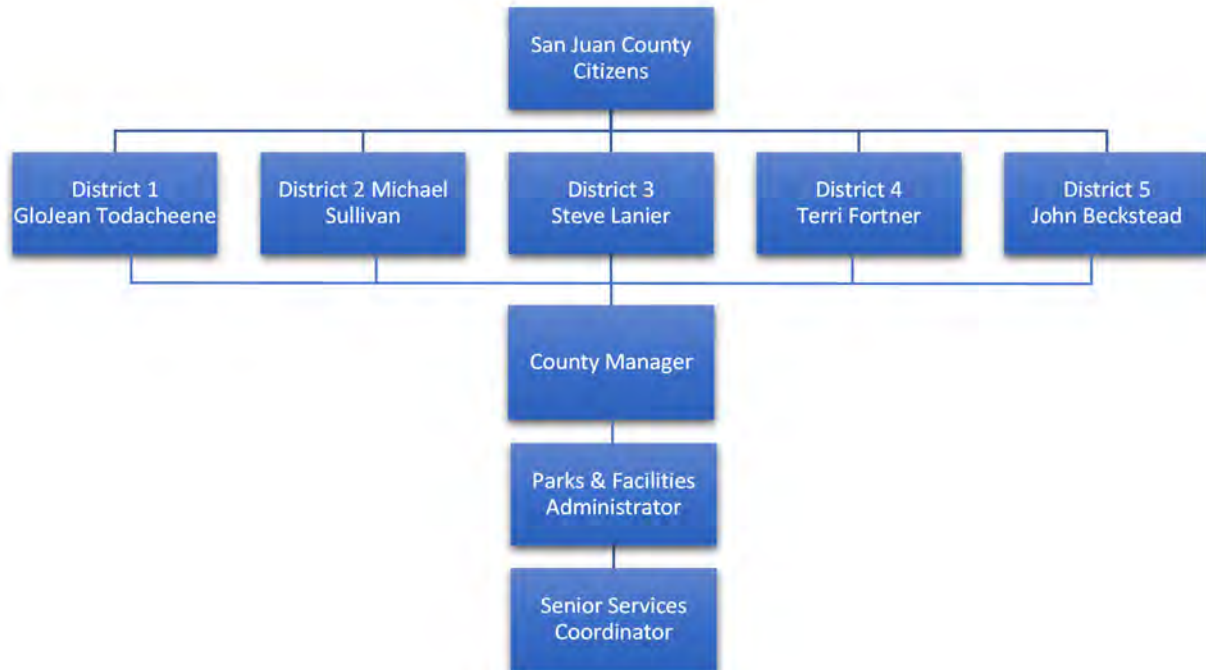
Performance Measures/Objectives

Performance Measures	FY2021 Actual	FY2022 Estimate	FY2023 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

Blanco and Lower Valley Senior Centers was created in July of fiscal year 2021. There is one county employee who coordinates both Blanco and Lower Valley Senior Centers located in San Juan County. In 2021 Northwest New Mexico Seniors, Inc. opted to no longer provide services for Blanco and Lower Valley Senior Centers. To eliminate the gap in services to seniors City of Farmington and San Juan County entered into an MOU. City of Farmington will apply for funding and act as the fiscal agent for funds received from New Mexico Aging and Long-Term Services, San Juan County agreed to assume the employees and the associated costs to operate the centers.

SENIOR CITIZENS (CONTINUED)

Department Summary

	FY2021 Actual	FY2022 Adjusted Budget	FY2022 Actual	FY2023 Requested Budget	FY2023 Budget Change From FY2022 Actual	
					\$	%
Revenues:						
Intergovernmental	\$ 117,044	188,502	126,660	188,502	61,842	48.83%
Miscellaneous	14,520	10,398	14,052	17,000	2,948	20.98%
Total Revenues	\$ 131,564	198,900	140,712	205,502	64,790	46.04%
Transfers:						
Tx from General Fund	\$ 70,107	111,513	111,513	165,294	53,781	48.23%
Total Transfers	\$ 70,107	111,513	111,513	165,294	53,781	48.23%
Expenditures by Category:						
Wages	\$ 93,742	115,290	98,289	135,101	36,812	37.45%
Benefits	24,737	35,621	34,105	32,193	(1,912)	(5.61%)
Professional Services	722	1,000	528	1,000	472	89.39%
Other Operating	82,472	158,502	119,886	170,502	50,616	42.22%
Capital	-	-	-	32,000	32,000	100.00%
Total Expenditures	\$ 201,673	310,413	252,808	370,796	117,988	46.67%
Number of Employees	1	1	1	1		

Goals/Concerns for Blanco and Lower Valley

- Continue to service our senior population
- Add activities such as color drives, outdoor summer theatre, local entertainment suitable for senior citizens
- Control the food waste and making well balanced and nutritional sound meals that are appetizing to seniors
- Continue using social media for better communication to the seniors and community about different things happening at the senior centers. Also educate seniors on safety when using social media

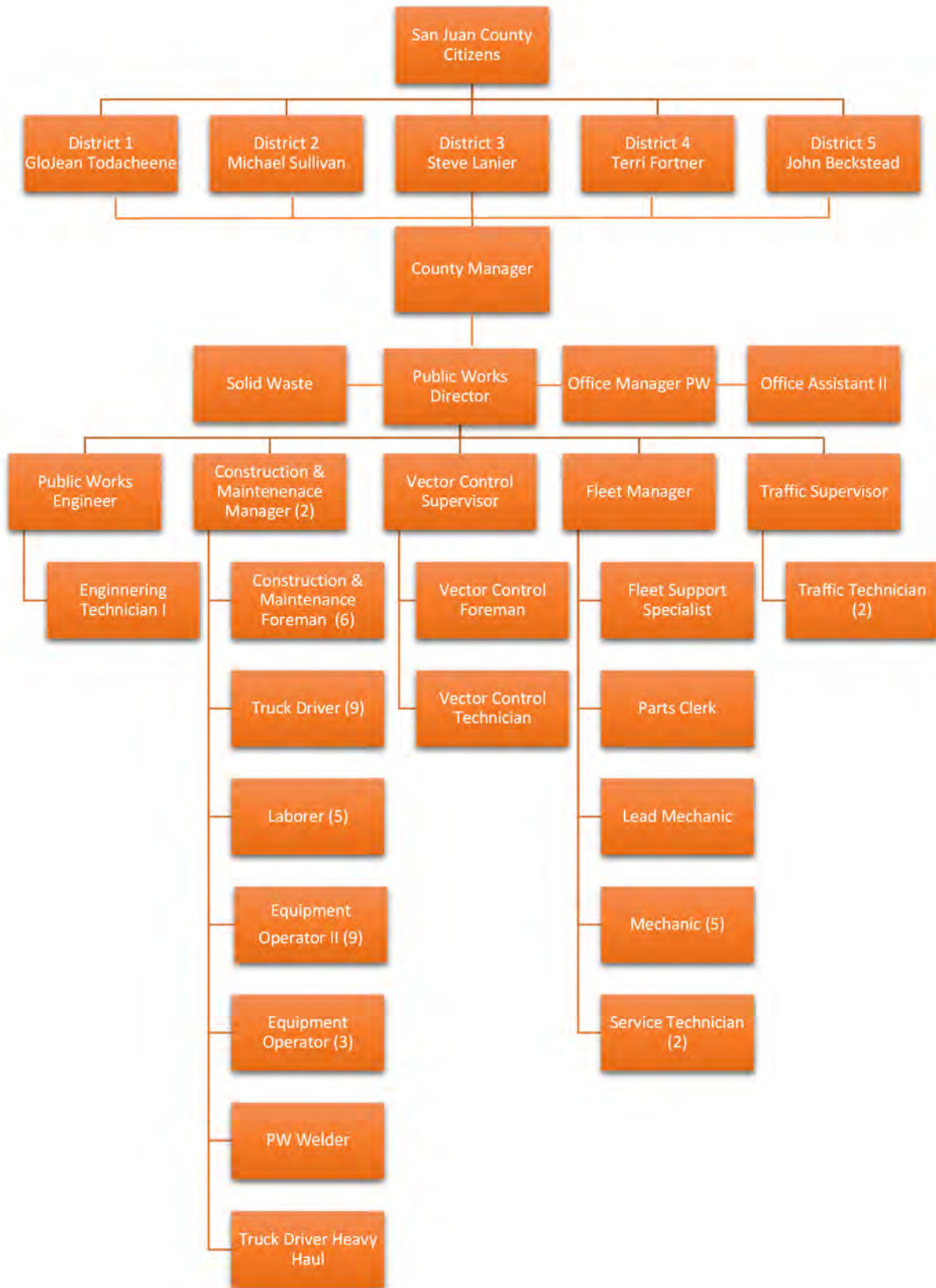
Performance Measures/Objectives – Blanco Senior Center

Performance Measures	FY2021 Actual	FY2022 Estimate	FY2023 Budget
Congregate meals served	3,000	3,200	3,000
Home delivered meals served	3,400	3,500	4,000
Donations	\$5,200	\$5,300	\$5,350
Transportation	0	0	0

Performance Measures/Objectives – Lower Valley Senior Center

Performance Measures	FY2021 Actual	FY2022 Estimate	FY2023 Budget
Congregate meals served	11,000	11,200	11,300
Home delivered meals served	7,500	7,800	7,900
Donations	\$9,000	\$9,100	\$9,200
Transportation	0	10	100

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 741 miles of roads. The road system also includes 19 bridges.

Fund Summary

	FY2021 Actual	FY2022 Adjusted Budget	FY2022 Actual	FY2023 Requested Budget	FY2023 Budget Change From FY2022 Actual	
					\$	%
<u>Revenues:</u>						
Franchise Taxes	\$ 1,481,756	1,475,000	1,462,949	1,475,000	12,051	0.82%
Gasoline Taxes	375,451	370,000	418,997	370,000	(48,997)	(11.69%)
Motor Vehicle Taxes	781,251	790,000	756,537	725,000	(31,537)	(4.17%)
Permits/Fees	25,235	30,000	34,529	30,000	(4,529)	(13.12%)
Miscellaneous	8,061	133,706	135,756	5,000	(130,756)	(96.32%)
Total Revenues	\$ 2,671,754	2,798,706	2,808,768	2,605,000	(203,768)	(7.25%)
<u>Transfers:</u>						
Transfer from General Fund	\$ 2,110,842	3,285,481	2,692,302	4,002,397	1,310,095	48.66%
Transfer to Grants Fund	-	(31,750)	(31,750)	(104,963)	(73,213)	230.59%
Total Transfers	\$ 2,110,842	3,253,731	2,660,552	3,897,434	1,236,882	46.49%
<u>Expenditures by Category:</u>						
Wages	\$ 2,399,104	2,758,489	2,578,479	2,839,808	261,329	10.14%
Benefits	923,568	1,023,464	930,069	1,020,449	90,380	9.72%
Professional Services	18,595	54,872	10,391	54,000	43,609	419.68%
Other Operating	1,520,479	2,160,079	1,927,475	2,551,417	623,942	32.37%
Capital	21,538	20,000	-	-	-	0.00%
Total Expenditures	\$ 4,883,284	6,016,904	5,446,414	6,465,674	1,019,260	18.71%
Number of Employees	58	58	58	58		

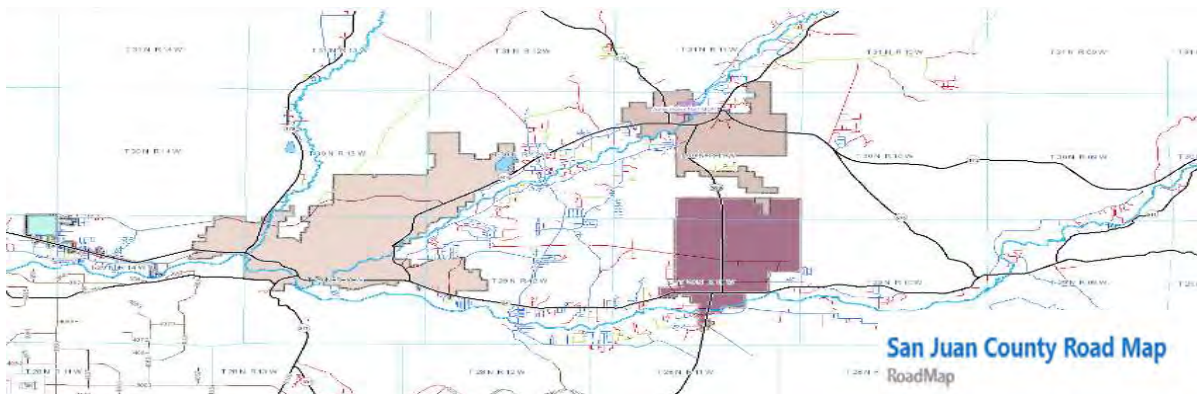
ROADS (CONTINUED)

Goals/Concerns

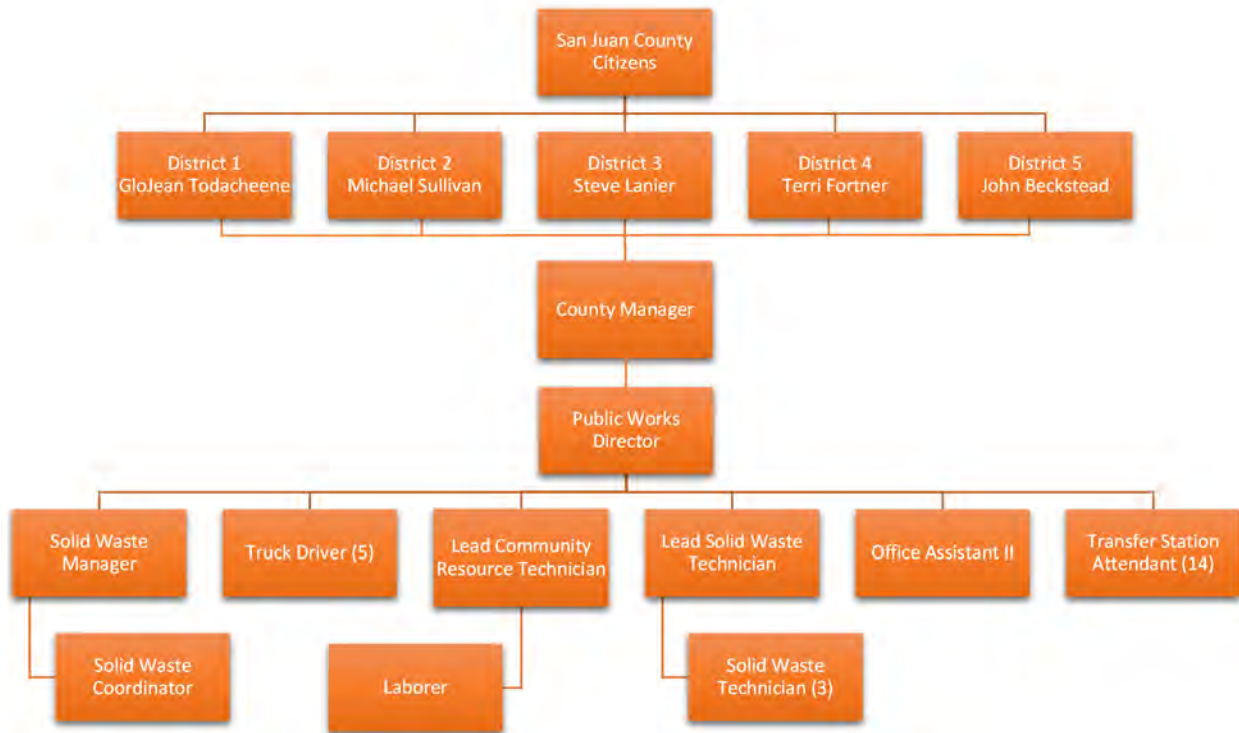
- Meet State requirements to receive NMDOT government road funds and execute the road resurfacing program as funded including crack and chip seal projects
- County parking lot crack seal maintenance
- Design bridge replacements on CR 3000 and CR 3500
- Design the third phase of the Glade Run Recreation Trail Project
- Construct the second phase of the Kirtland Schools Path Project
- ROW acquisition for newly funded CR 3900/Pinon Hills Extension Project

Performance Measures/Objectives

Performance Measures	FY2021 Actual	FY2022 Estimate	FY2023 Budget
Receive New Mexico DOT Local Government Road Funds	95%	100%	100%
Crack Seal Program	12.6%	6%	7.3%



SOLID WASTE

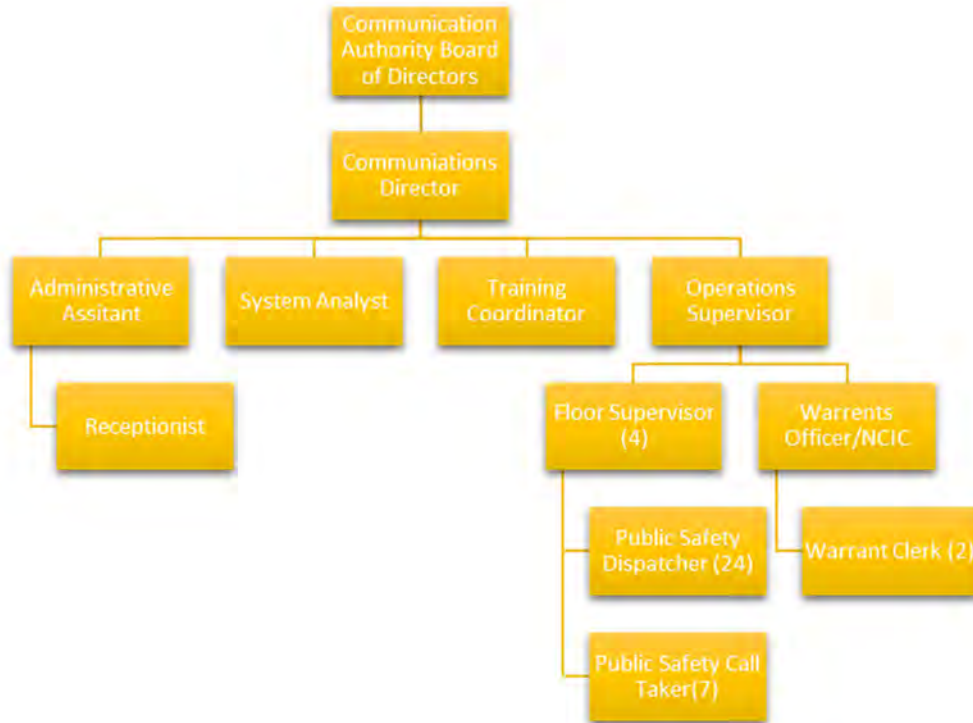


Department Description

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 2021 this division transferred 13,285 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.



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 ¼% 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

	FY2021 Actual	FY2022 Adjusted Budget	FY2022 Actual	FY2023 Requested Budget	FY2023 Budget Change From FY2022 Actual	
					\$	%
Revenues:						
Miscellaneous	\$ 27,954	20,300	22,140	20,300	(1,840)	(8.31%)
Intergovernmental	47,364	8,000	10,993	299,353	288,360	2,623.12%
Total Revenues	\$ 75,318	28,300	33,133	319,653	286,520	864.76%
Transfers:						
Tx from GRT-Comm/EMS	3,639,339	4,842,188	4,067,230	5,643,152	1,575,922	38.75%
Transfer To General Fund	(175,274)	(167,979)	(167,979)	(173,634)	(5,655)	3.37%
Total Transfers	\$ 3,464,065	4,674,209	3,899,251	5,469,518	1,570,267	40.27%
Expenditures by Category:						
Wages	\$ 1,906,046	2,418,145	2,199,707	2,776,869	577,162	26.24%
Benefits	667,779	955,554	659,233	1,034,301	375,068	56.89%
Professional Services	102,011	124,859	121,628	125,988	4,360	3.58%
Other Operating	863,297	1,141,773	952,381	1,222,515	270,134	28.36%
Capital	-	23,780	-	630,133	630,133	0.00%
Total Expenditures	\$ 3,539,133	4,703,711	3,932,949	5,789,806	1,856,857	47.21%
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	FY2021 Actual	FY2022 Estimate	FY2023 Budget
Answer a minimum of 90% of 911 calls within 15 seconds	100%	100%	100%
Quality assurance review of 25 EMD Calls per week	100%	100%	100%
Perform 5 QARs on each employee per week	100%	100%	100%

SAN JUAN WATER COMMISSION



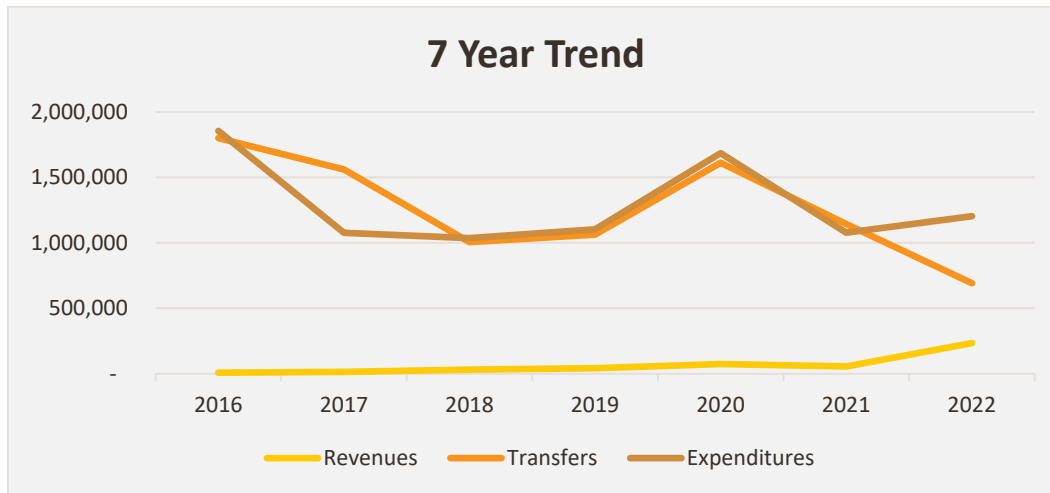
Component Unit Description

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

	FY2021 Actual	FY2022 Adjusted Budget	FY2022 Actual	FY2023 Requested Budget	FY2023 Budget Change From FY2022 Actual	
					\$	%
<u>Revenues:</u>						
Health Plan Premium	\$ 10,525	10,547	10,413	10,547	134	1.29%
Oil & Gas Water Lease	35,438	15,000	218,383	15,000	(203,383)	(93.13%)
Miscellaneous	9,357	3,000	5,224	3,000	(2,224)	(42.57%)
Total Revenues	\$ 55,320	28,547	234,020	28,547	(205,473)	(87.80%)
<u>Transfers:</u>						
Tx from Water Reserves	\$ 1,220,626	1,889,089	769,466	1,827,317	1,057,851	137.48%
Tx to Gen Fund	(76,576)	(77,455)	(77,455)	(81,610)	(4,155)	5.36%
Total Transfers	\$ 1,144,050	1,811,634	692,011	1,745,707	1,053,696	152.27%
<u>Expenditures by Category:</u>						
Wages	\$ 446,279	464,432	447,192	384,044	(63,148)	(14.12%)
Benefits	170,621	177,909	175,833	190,026	14,193	8.07%
Professional Services	217,863	605,000	327,949	601,400	273,451	83.38%
Other Operating	241,669	485,224	259,937	484,784	224,847	86.50%
Capital	1,032	122,250	10,320	114,000	103,680	1,005%
Total Expenditures	\$ 1,077,464	1,854,815	1,221,231	1,774,254	553,023	45.28%
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.
- Drought Contingency Planning - State and Local
- Water Rights Leases for Economic Development in San Juan County
- Funding source for Local Infrastructure Projects for Municipal & Industrial water suppliers
- Federal funding for San Juan River Basin Recovery Implementation Program to ensure compliance of Endangered Species Act

Performance Measures/Objectives

Performance Measures	FY2021 Actual	FY2022 Estimate	FY2023 Budget
Return Flow Credit Plan	40%	50%	60%
Animas La Plata Project (operations, maintenance and replacement)	100%	100%	100%
Water Development Plans (required every 5 years by State and BOR)	50%	50%	60%
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 Infrastructure Projects for M&I Water Suppliers (ongoing)	10%	50%	100%
Local and Regional Water Supply Projects (ongoing)	50%	60%	100%
Water Rights Purchases (ongoing program)	100%	100%	100%
Social Media Expansion (ongoing program)	N/A	30%	75%
State Regional Water Planning (required every 5 years by State)	N/A	30%	50%
50-Year Water Planning (ongoing program)	N/A	50%	75%
State & Local Stakeholder Dialogue Groups & Organizations	100%	100%	100%
State Stakeholder Group - Drought Response Contingency Agreement/Drought Contingency Plans (ongoing)	30%	100%	100%
Water Rights Leases (ongoing for Economic Development)	100%	100%	100%

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CAPITAL & DEBT BUDGET



SAN JUAN COUNTY CAPITAL SUMMARY

San Juan County’s capital budget for FY23 is \$15,323,341. The impact to the General Fund is \$8,673,230, Special Revenue Funds is \$3,235,328, and capital being funded by the state fire fund and Community Development Block grants is \$3,414,783. Most capital assets are tracked in the Capital Replacement Fund or in the Special Revenue Fund and are identified through the object code classification within San Juan County’s Enterprise Resource Planning (ERP) system. Major capital projects that have grant funding are tracked in the Intergovernmental Grants Fund and are categorized based on the type of funding and is also assigned a project string through a subsidiary ledger. The County also has three additional special revenue funds that are utilized to track capital road projects, state fire grants, and Community Development Block Grants (CDBG).



Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical costs or estimated historical costs if purchased or constructed. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are recorded at acquisition value at the date of the donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Such assets, including infrastructure, have higher limits that must be met before they are capitalized. All infrastructure has been capitalized. Software is included in machinery and equipment.

Property, plant, and equipment of the primary government is depreciated using the straight-line method over the following estimated useful lives:

Improvements other than buildings	10 – 50 years
Building and structures	10 – 45 years
Machinery and equipment	5 – 30 years
Furniture and fixtures	5 – 30 years
Infrastructure	5 – 50 years

San Juan County has a 5-year capital plan that is utilized for replacement of vehicles, computers, and other smaller assets where the useful life falls within a 5-to-10-year span. The County also implemented a 30-year capital plan to track those larger projects such as HVAC replacement, roof replacements and other assets that have a life span that is greater than 10 years. The 30-year capital plan is also providing a budgetary guideline to keep the County on track to becoming debt free and having the capacity to fund capital replacements internally.

CAPITAL IMPROVEMENT PLANNING

Consideration of Capital Improvement on Operating Costs:

Capital replacement expenditures are budgeted at 43.3%, or \$6,638,385, 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 County also received revenue over what was budgeted in FY22 that is considered to be one-time revenue that will also aid in funding these projects.

The State Fire Fund's budget is \$2,867,724 for fire related equipment and fire suppression vehicles. The remaining capital expenditures in the amount of \$5,817,232 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 County received \$24 million from American Rescue Plan Act (ARPA) and will be utilizing a portion of this money to fund several capital projects that have been approved by the Commission. A few of these projects consist of a new 5,980 square foot facility located at the Adult Detention Center that will house a training facility, administrative offices, exercise facilities, and sleeping quarters for approximately \$2 million. East Culpepper Flats has been an ongoing project for the County, and now with this additional funding, the project will be able to be completed utilizing approximately \$1 million of ARPA funding. Total Subdivision Water and Wastewater project will also be funded through the use of ARPA funding in the amount of \$10 million.

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



CURRENT CAPITAL PROJECTS

KIRTLAND WALK PATH

Funding Source: State Grants
and matching funds from Road Fund

Project Description

This project is designed to help benefit the community by creating an approximate 1-mile-long path for both pedestrians and bicyclists to use for exercise, jogging, and other outdoor recreational activities. In addition, this walk path provides a faster and more importantly safer alternative for both residents and visitors of the County. The walk path is located along County Roads 6100 & 6175 which is in the vicinity of Kirtland Middle & High Schools. The matching funds have already been budgeted for this project, so there will be no future budgetary impact on the operating budget for the County.

Project Progress

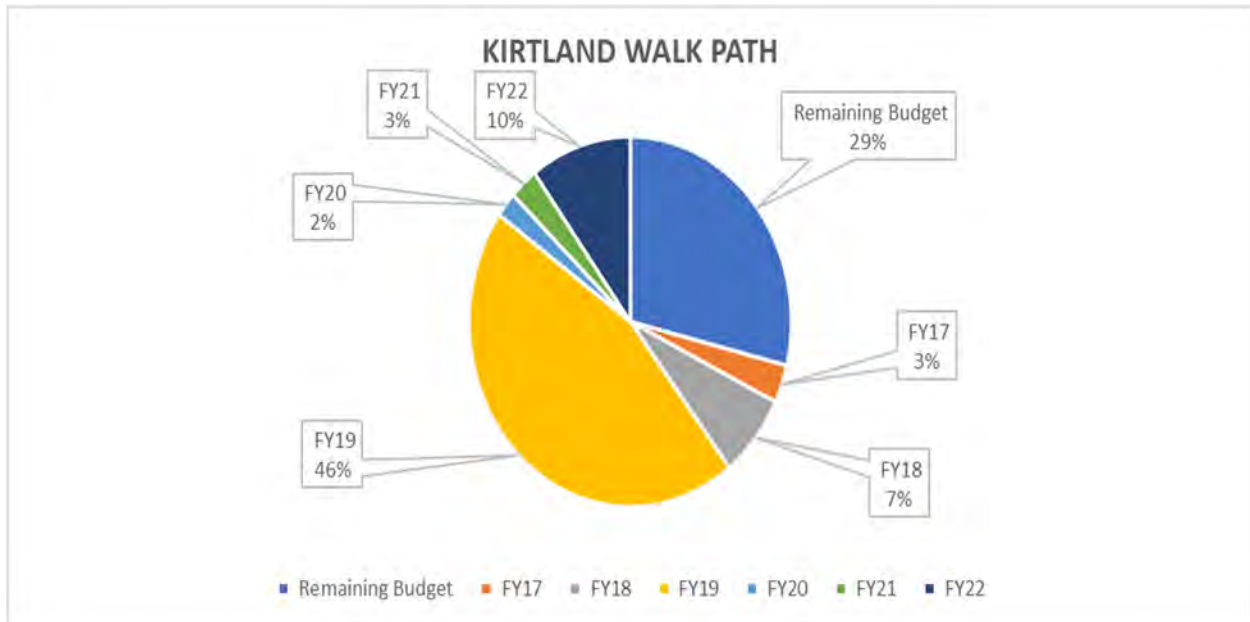
Phase II is projected to be completed approximately in October 2022.

Total Budgeted Amount: \$2,112,469

Estimated Start Date: December 28, 2016

Expended Amount YTD: \$1,503,545

Estimated Completion Date: October 2022



CURRENT CAPITAL PROJECTS (CONTINUED)

NORTH STAR/EAST CULPEPPER FLATS

Funding Source: State Grants, Capital Appropriation Funds, and American Rescue Plan Act

Project Description

This project is designed to help benefit the community by constructing a water system including pipeline from the North Star system at Aztec along NM Highway 574 to San Juan County Road 1350. This further benefits the community by eliminating the need to haul water to the area. Furthermore, this project would provide a secondary water source to the two water utilities in the County. The American Rescue Plan Act (ARPA) funds will be utilized to complete this project and there will be no future budgetary impact for this project.

Project Progress

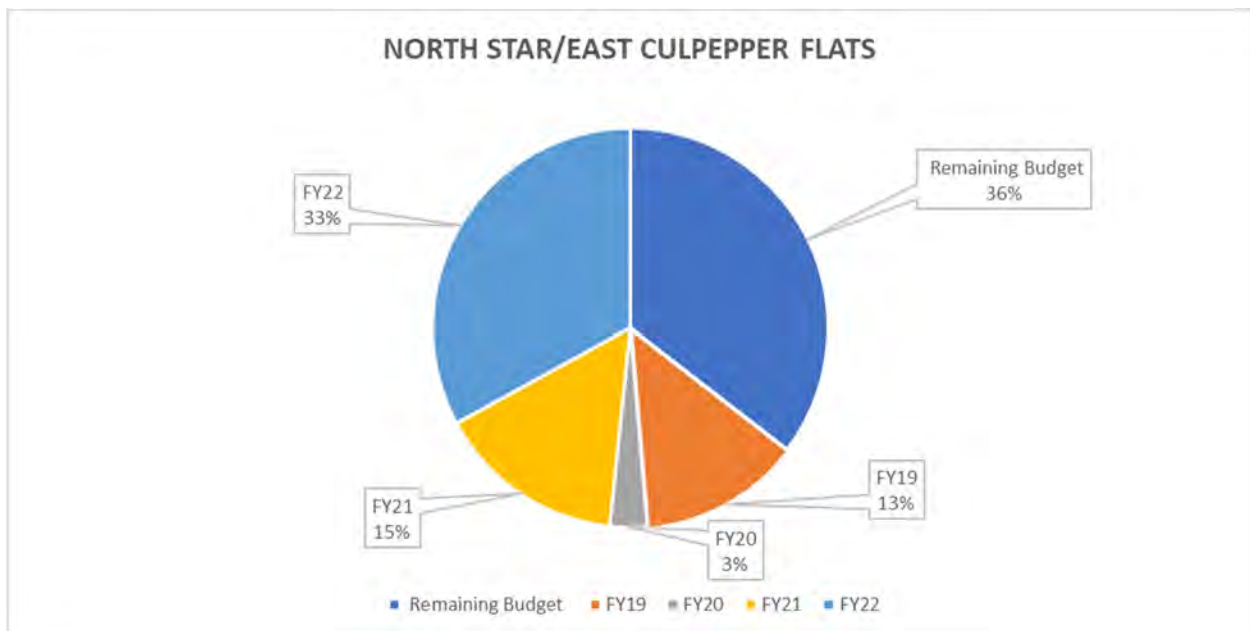
This project is projected to be completed by June 2024.

Total Budgeted Amount: \$2,000,000

Estimated Start Date: September 4, 2020

Expended Amount YTD: \$1,293,301

Estimated Completion Date: June 2024



CURRENT CAPITAL PROJECTS (CONTINUED)

**SAN JUAN REGIONAL MEDICAL CENTER
CHILLER PLANT REPLACEMENT**

Funding Source: State Grants, Capital
Appropriation Funds

Project Description

This project is designed to help benefit the community by providing families, visitors and employees who are at the hospital to be able to focus on their care and not on the temperature of the room. The improvement will help to lower the utility costs which will help to lower annual operating expenses which will help to reduce overhead costs that get passed onto the patients. This is being fully funded through state appropriations and there will be no future budgetary impact on the operating budget for the County.

Project Progress

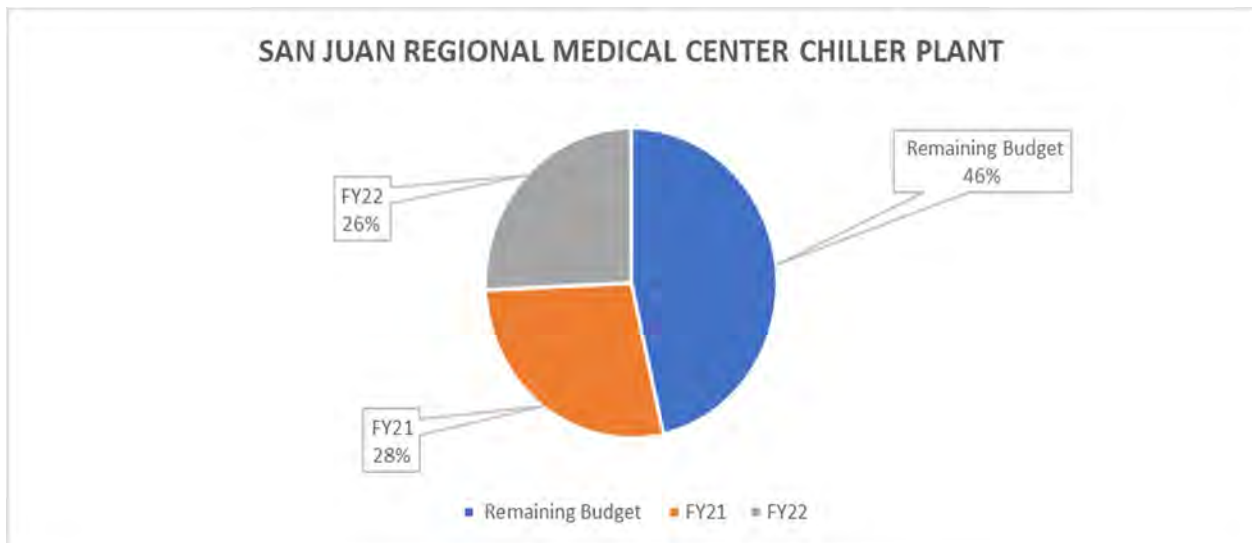
This project is projected to be completed by June 2023.

Total Budgeted Amount: \$1,315,000

Estimated Start Date: September 2020

Expended Amount YTD: \$703,990

Estimated Completion Date: June 2023



CURRENT CAPITAL PROJECTS (CONTINUED)

**SAN JUAN REGIONAL MEDICAL CENTER
PEDIATRIC WOMEN’S INPATIENT**

Funding Source: State Grants, Capital Appropriation Funds

Project Description

This project is designed to help benefit the community by providing expecting mother’s and newly minted mothers specific and targeted care for their new babies. The improvement will provide a closer option for resident mothers and expecting mothers instead of having to travel to Durango, or even as far as Albuquerque. This is being fully funded through state appropriations and there will be no future budgetary impact on the operating budget for the County.

Project Progress

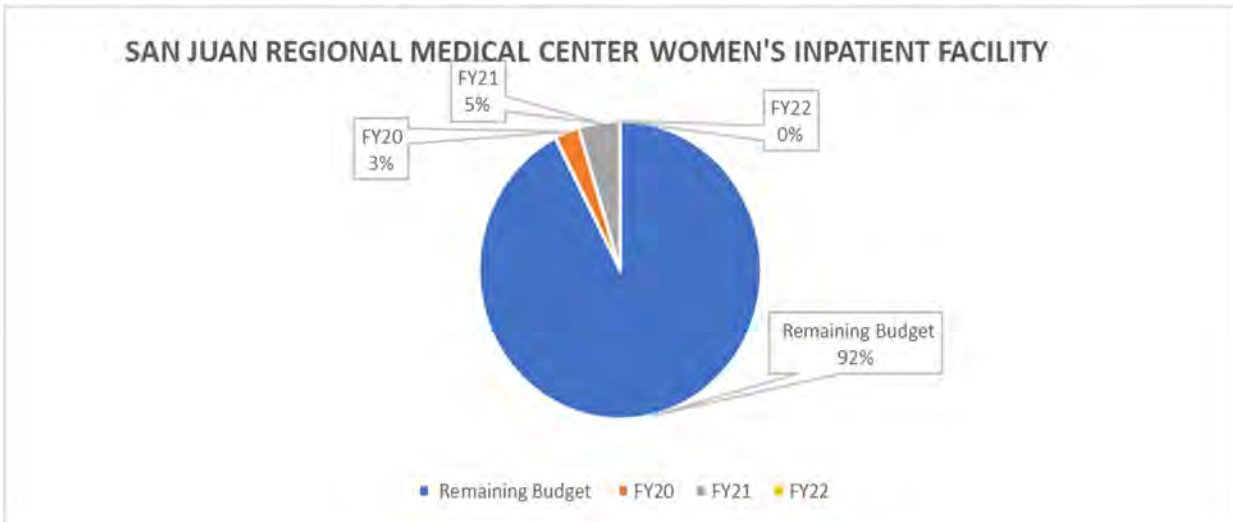
This project is projected to be completed by December 2024.

Total Budgeted Amount: \$1,900,000

Estimated Start Date: October 2019

Expended Amount YTD: \$144,003

Estimated Completion Date: December 2024





San Juan County Infrastructure Capital Improvement Plan (FY 2024-2028)

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: input from citizens and the staff’s five-year strategic budget forecasting plan. There were three public meetings held to allow citizens to provide feedback on the proposed capital projects. One meeting was held in the administrative offices of San Juan County in Aztec on July 13th, the second meeting was held virtually on July 19th, and third meeting was held at the Lower Valley Senior Center on July 27th.

Capital Requests	Year	Total Project Cost	Funding in Place	Request Amt.	Project Rank
Flora Vista Wastewater Construction (Phase 1)	2024	\$ 15,000,000		\$ 15,000,000	1
Safety City Improvements	2024	\$ 1,250,000		\$ 1,250,000	2
Replacement Fire Apparatus	2024	\$ 600,000		\$ 600,000	3
Senior Citizen Center Facility Improvements and Equipment - Lower Valley & Blanco	2024	\$ 200,000		\$ 200,000	4
ADA Improvements at County Facilities	2024	\$ 5,934,927	\$ 1,571,802	\$ 4,363,125	5
McGee Park Poultry/Rabbit Barn Replacements & Outdoor Riding Arena Improvements	2024	\$ 1,660,900		\$ 1,660,900	
North Kirtland Heights Wastewater Study	2024	\$ 75,000		\$ 75,000	
SJRCM Cardiopulmonary Endoscopy Unit Renovations	2024	\$ 6,400,000		\$ 6,400,000	
EMS Station 6 Relocation (land purchase and new build)	2024	\$ 2,000,000		\$ 2,000,000	
County Road Improvements - 2024	2024	\$ 1,000,000		\$ 1,000,000	
Cold Mill and Asphalt Resurfacing CR 6480 ~ pending State TPF grant application	2024	\$ 1,500,000		\$ 1,500,000	
Lee Acres Wastewater System (Phase 1)	2025	\$ 8,500,000		\$ 8,500,000	
Replacement Fire Apparatus	2025	\$ 600,000		\$ 600,000	
Cold Mill and Asphalt Resurfacing CR 390	2025	\$ 750,000		\$ 750,000	
County Road Improvements - 2025	2025	\$ 1,000,000		\$ 1,000,000	
Bridge Improvement- CR 6675 Bridge # 5722	2026	\$ 800,000		\$ 800,000	
Replacement Fire Apparatus	2026	\$ 600,000		\$ 600,000	
County Road Improvements - 2026	2026	\$ 1,000,000		\$ 1,000,000	
Bridge Improvement CR 3000 - Bridge # 3121 - Construction	2027	\$ 1,000,000		\$ 1,000,000	
Bridge Improvement CR 3500 - Bridge # 8111 - Construction	2027	\$ 1,500,000		\$ 1,500,000	
Replacement Fire Apparatus	2027	\$ 600,000		\$ 600,000	
County Road Improvements - 2027	2027	\$ 1,000,000		\$ 1,000,000	
Men's Transitional Shelter	2028	\$ 5,000,000		\$ 5,000,000	
County Road Improvements - 2028	2028	\$ 1,000,000		\$ 1,000,000	
Replacement Fire Apparatus	2028	\$ 600,000		\$ 600,000	
Rail to Trails Construction (Bike Path from Farmington to Aztec)	2028	\$ 5,000,000		\$ 5,000,000	

Terri Fortner
Chairman

Steve Lanier
Chairman Pro-Tem

GloJean Todacheene
Member

Michael Sullivan
Member

John T. Beckstead
Member



Mike Stark
County Manager

Jim Cox
Deputy County Manager

100 South Oliver Drive
Aztec, New Mexico 87410
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www.SJCounty.net

COUNTY OF SAN JUAN

RESOLUTION 22-23-10

A RESOLUTION ADOPTING THE FY2024-2028 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 FY2024-2028 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.
3. This Resolution supersedes Resolution No. 21-22-14

PASSED, APPROVED and ADOPTED by the governing body at its meeting of August 16, 2022.



TANYA SHELBY, COUNTY CLERK

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

TERRI FORTNER, CHAIRMAN

DEBT OBLIGATIONS

Debt Policy – In considering whether to borrow, a reliable dedicated revenue source will be identified and designated to fund the debt service. Long-term debt will not be used to finance ongoing current operations and maintenance. The maturity date for any debt will not exceed the reasonable expected useful life of the asset or project. The County will meet its continuing disclosure undertaking responsibilities and maintain good relations with financial and bond rating agencies, following a policy of full and open disclosure on every financial report and bond prospectus. In accordance with NM state law, the County can issue general obligation bonds up to 4% of the County’s taxable assessed property value. The County currently does not have any general obligation debt and has not issued any general obligation debt in 31 years. 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.*

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

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

On March 25, 2015, San Juan County issued GRT Refunding Revenue Bonds Series 2015A for \$16,055,000 and GRT Improvement Revenue Bonds Series 2015B for \$17,840,000. The County fully expended the 2015B funds available for continued capital projects in FY22.

DEBT OBLIGATIONS (CONTINUED)

Outstanding Debt Obligations – The following table represents the bonds and loans outstanding as of June 30, 2022 and the required principal and interest payments budgeted for FY23:

Debt Obligation	Principal Outstanding	Current Principal	Due Date	Interest
NMFA Loan 2017 - 100% General Fund Purpose: Refund Subordinate GRT Bond Series	\$6,495,000	\$1,040,000	06/15/2023	\$324,750
NMFA Loan 2012 - 100% General Fund Purpose: Refund 2002 & 2004 Gasoline Tax Motor Vehicle Revenue Bonds	955,000	470,000	06/01/2023	25,852
NMED Harper Valley Loan 2017 -Pass Through Loan Purpose: Plan, Design, Engineer, and Construct Harper Valley Wastewater Plant	540,881	30,866	04/13/2023	6,491
GRT Revenue Bonds Series 2015A - 34% General Fund, 66% Juvenile Services Fund Purpose: Refund of 2005 GRT Revenue Bonds	6,640,000	1,565,000	06/15/2023	332,000
GRT Revenue Bonds Series 2015B - 49% Fire Excise Tax, 38% General Fund, 13% Juvenile Services Purpose: Administration Facilities, Fire Department, Fiber Optics Improvements	16,320,000	270,000	06/15/2023	710,013
	\$30,950,881	3,375,866		\$1,399,106

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 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 without referendum and County Area GRT with referendum (approved by the voters). 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 effective July 1, 2022 is 1.6250%. If all local options were imposed, the total rate would be 2.0625%. 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.:

	2018	2019	2020	2021	2022
Pledged Revenue	\$ 15,927,052	14,492,220	14,468,968	23,992,589	32,845,251
Debt Service					
Principal	3,190,000	3,300,000	3,420,000	3,545,000	3,695,000
Interest	2,075,318	1,971,741	1,845,572	1,703,260	1,552,322
Reserve Fund	-	-	-	-	-
Total Debt Service	\$ 5,265,318	5,271,741	5,265,572	5,248,260	5,247,322
Coverage	3.02	2.75	2.75	4.57	6.26

DEBT OBLIGATIONS (CONTINUED)

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



Fiscal Year*	2018	2019	2020	2021	2022
Assessed Value of Property	\$ 3,634,808,236	\$ 3,814,098,088	\$3,621,318,780	\$3,535,248,018	\$3,888,138,776
Debt Limit, 4% of Assessed Value	145,392,329	152,563,924	144,852,751	141,409,921	155,525,551
Total net debt applicable to limit	-	-	-	-	-
Legal debt margin	145,392,329	152,563,924	144,852,751	141,409,921	155,525,551
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%

* The Assessed Value of Property provided for this calculation is based on the tax year.

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.

DEBT OBLIGATIONS (CONTINUED)



OUTSTANDING DEBT OBLIGATIONS 7-YEAR TREND								
		FY16	FY17	FY18	FY19	FY20	FY21	FY22
NMED Harper Valley Loan 2017	\$	-	-	660,736	631,300	601,519	571,381	540,881
NMFA Loan 2017		-	10,925,000	10,120,000	9,280,000	8,405,000	7,480,000	6,495,000
GRT Revenue Bond Series 2015A		14,895,000	13,645,000	12,350,000	11,010,000	9,605,000	8,150,000	6,640,000
GRT Revenue Bond Series 2015B		17,695,000	17,490,000	17,280,000	17,055,000	16,820,000	16,575,000	16,320,000
NMFA Loan 2012		6,375,000	5,500,000	4,620,000	3,725,000	2,820,000	1,900,000	955,000
GRT Revenue Bond Series 2008		13,340,000	-	-	-	-	-	-
Total	\$	52,305,000	47,560,000	45,030,736	41,701,300	38,251,519	34,676,381	30,950,881

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SCHEDULES & SUMMARIES





Terri Fortner
Chair

Steve Lanier
Chairman Pro-Tem

GloJean Todacheene
Member

John Beckstead
Member

Michael Sullivan
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

**STATE OF NEW MEXICO
SAN JUAN COUNTY
RESOLUTION NUMBER 22-23-03**

FISCAL YEAR 2023 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 2023, 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 2023

NOW, THEREFORE, BE IT RESOLVED, that the following restrictions are placed on the final budget for Fiscal Year 2023:

1. All funds appropriated in the FY2023 final budget are subject to all existing and approved County policies and regulations as of July 1, 2022.
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 FY2023 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 26th DAY OF JULY, 2022.



TANYA SHELBY, COUNTY CLERK

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

TERRI FORTNER, CHAIR

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

County/Municipality:
SAN JUAN COUNTY

Fiscal Year



Mill Rate - 8.5

(A) PROPERTY TAX CATEGORY	(B) ACCOUNT NUMBER	(C) VALUATIONS	(D) OPERATING TAX RATE	(E) TOTAL PRODUCTION	3/12 Required Reserves	\$	8,638,198
RESIDENTIAL	310-1500	\$ 1,616,343,744	0.007033	\$ 11,367,746	Balance Over/(Under)		
NON-RESIDENTIAL	310-1500	1,616,410,211	0.00850	13,739,487	Required Reserves	\$	547,066
OIL & GAS PRODUCTION	320-2100	526,539,445	0.00850	4,475,585	Budget @ 8.5 MILS		
OIL & GAS EQUIPMENT	320-2110	134,063,372	0.00850	1,139,539			
TOTAL VALUATION		\$ 3,893,356,772	TOTAL PRODUCTION	\$ 30,722,357			

(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	\$ 30,478,543	62,854,283	(49,594,771)	34,552,791	9,185,264	8,638,198
APPRAISAL FEE FUND	101	20300	433,487	805,000	-	989,573	248,914	
ROAD FUND	102	20400	502,046	2,605,000	3,897,434	6,465,674	538,806	538,806
HEALTH CARE ASSISTANCE FUND	103	22000	2,143,012	5,193,562	(25,442)	6,152,137	1,158,995	
RISK MANAGEMENT FUND	104	29900	1,001,271	25,000	4,574,079	3,600,350	2,000,000	
MAJOR MEDICAL FUND (group insurance)	105	29900	-	7,122,095	1,668,043	8,790,138	-	
CORRECTIONS FUND	201	20100	-	1,454,000	16,393,554	17,847,554	-	
ENVIRONMENTAL - SOLID WASTE	202	20200	268,228	1,210,000	1,413,007	2,623,007	268,228	
COMMUNICATIONS / EMS GRT FUND	204	22700	4,810,444	8,227,649	(10,124,527)	209,723	2,703,843	
AMBULANCE FUND	205	29900	500,635	4,000	4,460,534	4,465,169	500,000	
EMERGENCY MEDICAL SERVICES FUND	206	20600	38,580	56,010	-	56,010	38,580	
COMMUNICATIONS AUTHORITY	207	20700	500,635	319,653	5,469,518	5,789,806	500,000	
FARM & RANGE FUND	208	20800	162,514	10,000	-	172,514	-	
STATE FIRE FUNDS	209	20900	2,368,753	2,655,160	-	5,023,913	-	
LAW ENFORCEMENT PROTECTION FUND	211	21100	30,243	131,000	-	161,243	-	
CRIMINAL JUSTICE TRAINING AUTHORITY	212	29900	274,268	250,000	-	248,715	275,553	
GOLF COURSE FUND	216	29900	-	826,087	757,790	1,583,877	-	
INTERGOVERNMENTAL GRANTS	218	21800	3,754,428	17,253,433	3,874,723	20,485,481	4,397,103	
INTERGOVERNMENTAL GRANTS (ARPA)	218	26000	18,116,282	-	-	18,116,282	-	
SENIOR CITIZENS	219	21900	-	205,502	165,294	370,796	-	
FIRE EXCISE TAX FUND	222	22200	1,625,096	3,282,309	718,441	4,464,390	1,161,456	
ALTERNATIVE SENTENCING	223	22300	943,960	2,972,464	-	3,328,782	587,642	
CLERK RECORDING EQUIPMENT FEE	225	22500	566,940	94,000	-	57,900	603,040	
LG ABATEMENT OPIOID FUND	270	27000	-	1,093,459	-	1,093,459	-	
SJC HOUSING AUTHORITY	292	29900	168,284	1,378,500	-	1,391,494	155,290	
WATER RESERVE	293	29900	8,931,710	1,818,881	(1,832,317)	-	8,918,274	
SAN JUAN WATER COMMISSION	294	29900	327,604	28,547	1,745,707	1,774,254	327,604	
JUVENILE SERVICES FUND	296	29900	-	843,500	2,901,161	3,744,661	-	
C.D.B.G. PROJECTS FUND	310	30200	-	547,059	-	547,059	-	
COMMUNICATIONS AUTHORITY CAPITAL	312	39900	321,740	-	-	-	321,740	
CAPITAL REPLACEMENT FUND	316	39900	2,453,957	-	8,288,089	6,638,385	4,103,661	
CAPITAL REPLACEMENT RESERVE	318	39900	4,949,131	10,000	532,808	-	5,491,939	
ROAD CONSTRUCTION FUND	321	30400	654,082	-	(73)	654,009	-	
DEBT SERVICE	410	40200	69,877	-	4,716,948	4,737,615	49,210	
GRAND TOTAL			\$ 86,395,750	123,276,153	-	166,136,761	43,535,142	9,177,004



**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
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
2022	1,668,839,058	1,961,259,890	80,877,916	1,598,689

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
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%
2022	7.033	8.500	10,616,360,414	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				Total Taxable
Production	Equipment	Less: Tax- Exempt Property	Adjustment For Protested Taxes	Assessed Value (1)
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
297,125,828	63,038,723	475,073,632	(62,418,454)	3,535,248,018

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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
2013	69,282,296	1,136,051	70,418,347	68,049,597	98.22%	2,361,661	70,411,258	99.99%
2014	71,655,257	1,719,652	73,374,909	70,753,818	98.74%	2,606,008	73,359,796	99.98%
2015	68,749,770	2,171,809	70,921,578	68,545,196	99.70%	2,345,661	70,890,857	99.96%
2016	73,993,688	1,530,979	75,524,666	72,269,305	97.67%	3,032,268	75,301,573	99.70%
2017	79,091,914	(245,999)	78,845,915	76,104,786	96.22%	2,592,848	78,697,634	99.81%
2018	78,294,097	1,772,985	80,067,081	77,869,742	99.46%	1,996,613	79,866,355	99.75%
2019	79,278,051	1,722,050	81,000,101	78,256,697	98.71%	2,404,057	80,660,755	99.58%
2020	80,967,813	1,272,468	82,240,281	78,418,331	96.85%	3,285,298	81,703,629	99.35%
2021	81,009,984	1,280,411	82,290,395	79,573,324	98.23%	1,730,540	81,303,864	98.80%
2022	81,000,992	826,752	81,827,744	79,536,790	98.19%	-	79,536,790	97.20%

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>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
<u>Direct Rate</u>				
San Juan County				
Operating Millage	6.326	6.310	6.231	6.231
Debt Service Millage	0.000	0.000	0.000	0.000
Total County Millage	6.326	6.310	6.231	6.231
<u>Overlapping Rates</u>				
City of Bloomfield				
Operating Millage	4.906	4.882	4.804	4.762
Debt Service Millage	2.099	2.094	1.191	0.971
Total City Millage	7.005	6.976	5.995	5.733
City of Aztec				
Operating Millage	4.587	4.571	4.481	4.444
Debt Service Millage	0.000	0.000	0.000	0.000
Total City Millage	4.587	4.571	4.481	4.444
City of Farmington				
Operating Millage	1.431	1.426	1.407	1.410
Debt Service Millage	0.000	0.000	0.000	0.000
Total City Millage	1.431	1.426	1.407	1.410
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	2.149	2.149	2.122	2.107
Debt Service Millage	6.517	8.448	6.676	8.393
Total School Millage	8.666	10.597	8.798	10.500
Bloomfield Schools				
Operating Millage	2.155	2.298	2.274	2.261
Debt Service Millage	6.752	9.005	7.337	8.367
Total School Millage	8.907	11.303	9.611	10.628
Farmington Schools				
Operating Millage	4.552	3.986	2.290	2.297
Debt Service Millage	5.199	5.760	7.431	7.439
Total School Millage	9.751	9.746	9.721	9.736
Consolidated Schools				
Operating Millage	2.258	2.332	2.309	2.312
Debt Service Millage	6.828	6.818	6.818	6.818
Total School Millage	9.086	9.150	9.127	9.130
San Juan College				
Operating Millage	3.162	3.154	3.114	3.114
Debt Service Millage	0.420	0.600	0.600	0.600
Total School Millage	3.582	3.754	3.714	3.714
State of New Mexico				
Operating Millage	0.000	0.000	0.000	0.000
Debt Service Millage	1.360	1.360	1.360	1.360
Total School Millage	1.360	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>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
6.529	6.545	6.700	6.936	6.990	7.033
0.000	0.000	0.000	0.000	0.000	0.000
6.529	6.545	6.700	6.936	6.990	7.033
4.713	4.727	4.841	4.980	5.001	5.038
0.872	0.900	0.807	0.996	0.000	0.000
5.585	5.627	5.648	5.976	5.001	5.038
4.385	4.391	4.475	4.673	4.696	4.701
0.000	0.000	0.000	0.000	0.000	0.000
4.385	4.391	4.475	4.673	4.696	4.701
1.392	1.394	1.425	1.473	1.484	1.487
0.000	0.000	0.000	0.000	0.000	0.000
1.392	1.394	1.425	1.473	1.484	1.487
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
2.082	2.085	2.132	2.157	2.159	2.160
10.764	10.227	10.192	10.227	10.215	10.218
12.846	12.312	12.324	12.384	12.374	12.378
2.243	2.255	2.301	2.312	2.313	2.317
8.999	8.950	9.790	9.789	9.746	9.741
11.242	11.205	12.091	12.101	12.059	12.058
2.270	2.276	2.327	2.839	3.542	3.843
7.421	7.447	7.446	6.943	6.269	5.965
9.691	9.723	9.773	9.782	9.811	9.808
2.500	2.487	2.500	2.500	2.500	2.500
6.821	6.823	6.816	6.816	6.813	6.807
9.321	9.310	9.316	9.316	9.313	9.307
3.263	3.314	3.392	3.512	3.539	3.561
0.600	0.600	0.600	0.600	0.600	0.600
3.863	3.914	3.992	4.112	4.139	4.161
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>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</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	6.865	6.984	7.000	6.928
Debt Service Millage	2.099	2.094	1.191	0.971
Total City Millage	8.964	9.078	8.191	7.899
City of Aztec				
Operating Millage	6.509	6.873	6.873	6.868
Debt Service Millage	0.000	0.000	0.000	0.000
Total City Millage	6.509	6.873	6.873	6.868
City of Farmington				
Operating Millage	2.225	2.225	2.225	2.225
Debt Service Millage	0.000	0.000	0.000	0.000
Total City Millage	2.225	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	6.517	8.448	6.676	8.393
Total School Millage	9.017	10.948	9.176	10.893
Bloomfield Schools				
Operating Millage	2.500	2.500	2.500	2.500
Debt Service Millage	6.752	9.005	7.337	8.367
Total School Millage	9.252	11.505	9.837	10.867
Farmington Schools				
Operating Millage	4.725	4.166	2.500	2.500
Debt Service Millage	5.199	5.760	7.431	7.439
Total School Millage	9.924	9.926	9.931	9.939
Consolidated Schools				
Operating Millage	2.500	2.500	2.500	2.500
Debt Service Millage	6.828	6.818	6.818	6.818
Total School Millage	9.328	9.318	9.318	9.318
San Juan College				
Operating Millage	4.500	4.500	4.500	4.500
Debt Service Millage	0.420	0.600	0.600	0.600
Total School Millage	4.920	5.100	5.100	5.100
State of New Mexico				
Operating Millage	0.000	0.000	0.000	0.000
Debt Service Millage	1.360	1.360	1.360	1.360
Total School Millage	1.360	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>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</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
6.622	7.000	7.000	7.000	7.000	7.000
0.872	0.900	0.807	0.996	0.000	0.000
7.494	7.900	7.807	7.996	7.000	7.000
6.873	6.873	6.873	6.600	6.828	6.873
0.000	0.000	0.000	0.000	0.000	0.000
6.873	6.873	6.873	6.600	6.828	6.873
2.209	2.218	2.225	2.225	2.225	2.225
0.000	0.000	0.000	0.000	0.000	0.000
2.209	2.218	2.225	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	2.386	2.386	2.386
10.764	10.227	10.192	10.227	10.215	10.218
13.264	12.727	12.692	12.613	12.601	12.604
2.500	2.500	2.500	2.500	2.500	2.500
8.999	8.950	9.790	9.789	9.746	9.741
11.499	11.450	12.290	12.289	12.246	12.241
2.500	2.500	2.500	3.000	3.700	4.000
7.421	7.447	7.446	6.943	6.269	5.965
9.921	9.947	9.946	9.943	9.969	9.965
2.500	2.500	2.500	2.500	2.500	2.500
6.821	6.823	6.816	6.816	6.816	6.807
9.321	9.323	9.316	9.316	9.316	9.307
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	2022			2013		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Arizona Public Service Co.	\$ 412,107,664	1	11.7%	\$ 198,118,272	5	4.9%
Public Service Co. of New Mexico	\$ 157,873,676	2	4.5%	620,659,537	1	15.3%
Harvest Four Corners LLC	\$ 68,058,281	3	1.9%			
Enterprise Field Service LLC	\$ 49,202,834	4	1.4%	233,351,330	4	5.7%
Whiptail Midstream LLC	\$ 35,631,881	5	1.0%	118,484,355	9	2.9%
El Paso Natural Gas Co	\$ 35,348,798	6	1.0%			
Farmington, City of	\$ 32,402,120	7	0.9%			
Salt River Project AG IMP and Power Dist	\$ 30,686,393	8	0.9%			
Tucson Electric Power Co	\$ 26,778,000	9	0.8%	169,759,017	6	4.2%
Hilcorp San Juan LP	\$ 26,092,496	10	0.7%			
BHP Navajo Coal Co				250,009,162	2	6.2%
Williams Four Corners LLC				234,743,249	3	5.8%
Southern California Edison Co				145,917,251	7	3.6%
San Juan Coal Co				128,239,455	8	3.2%
SCPPA				90,260,212	10	2.2%
Totals	\$ 874,182,143		24.8%	\$ 2,189,541,840		54.0%

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	Total Taxes
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	26,441,225	38,870,551	1,152,778	1,476,304	4,336,462	72,277,320
2022	26,218,116	52,828,275	1,227,253	1,467,576	6,079,314	87,820,534
Percent Change 2013-2022	13.77%	49.37%	-37.96%	-5.77%	-9.13%	27.95%

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

SAN JUAN COUNTY (SJC)

Fiscal Year	State GRT	County Direct Rate	County Unincorporated Rate	Total SJC GRT
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%
2022	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
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%
2022	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
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%
2022	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
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%
2022	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
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%
2022	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
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%
2022	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
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%
2022	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



**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	2013	2014	2015	2016
Agriculture	\$ 2,748,608	\$ 3,939,601	\$ 4,010,281	\$ 2,114,412
Mining	684,935,139	548,061,236	490,471,982	157,815,027
Construction	374,086,932	313,517,746	513,392,407	632,048,829
Manufacturing	201,220,614	171,098,147	205,093,482	162,237,624
Trans, Comm., Util.	237,666,945	215,832,692	287,686,618	325,037,360
Wholesale Trade	238,589,551	200,135,660	251,169,827	170,540,255
Retail Trade	763,368,658	657,150,287	895,930,220	745,552,166
Finance, Insurance & Real Estate	60,915,218	50,140,822	79,242,539	70,328,964
Services	870,803,442	760,692,028	1,256,087,174	1,070,380,363
Government	47,602,295	58,146,780	118,450,207	98,624,779
Total (1)	\$ 3,481,937,402	\$ 2,978,714,999	\$ 4,101,534,737	\$ 3,434,679,779
County Direct Tax Rate as of 6/30	1.1875%	1.2500%	1.4375%	1.4375%

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

(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)

	2017	2018 (2)	2019	2020	2021	2022
\$	2,953,840	\$ 1,988,114	\$ 2,605,789	\$ 2,783,286	\$ 3,562,597	\$ 2,998,350
	139,822,637	182,439,695	175,999,612	173,871,791	106,664,516	244,733,914
	457,728,403	490,996,752	266,792,326	376,926,086	299,453,628	311,198,190
	126,458,836	137,914,970	136,170,347	160,642,159	148,267,780	177,831,552
	347,040,522	339,694,539	328,544,015	369,644,244	247,266,633	251,679,633
	126,114,095	150,739,935	144,941,572	135,811,669	116,463,520	196,561,277
	669,182,655	773,800,901	781,606,023	833,837,213	928,440,237	1,023,096,620
	57,150,904	69,601,019	77,647,159	101,719,286	68,587,392	90,201,487
	778,417,676	930,638,772	940,112,026	1,075,482,857	1,040,604,376	1,172,480,374
	65,223,757	72,749,035	84,212,536	85,830,084	83,614,665	83,132,335
\$	2,770,093,325	\$ 3,150,563,732	\$ 2,938,631,405	\$ 3,316,548,675	\$ 3,042,925,344	\$ 3,553,913,732
	1.4375%	1.4375%	1.4375%	1.4375%	1.5625%	1.5625%



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

Function/Program	EMPLOYEES AS OF JUNE 30									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government										
County Commission	5	5	5	5	5	5	5	5	5	5
Assessor's	30	30	30	30	29	27	26	26	25	25
County Clerk	7	7	8	8	8	8	8	8	8	8
Bureau of Elections	5	5	4	4	4	3	3	3	3	3
Probate Judge	1	1	1	1	1	1	1	1	1	1
County Treasurer	7	7	7	7	6	7	6	6	6	6
Finance	15	15	15	15	15	15	15	15	15	15
Central Purchasing	8	8	8	8	8	5	5	5	5	5
Human Resources	7	7	7	7	7	7	8	8	8	8
Information Systems	10	10	8	8	9	8	9	9	9	9
Geographic Info Systems	3	3	3	3	2	1	1	1	1	1
Legal	7	7	7	7	7	5	4	4	4	4
County Executive Office	10	10	10	10	10	9	8	7	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	4	4	4	9
Public Safety										
Corrections										
Detention Center	146	146	146	146	147	146	147	147	147	148
Sheriff Department	131	131	131	131	131	130	131	132	134	134
Criminal Justice Training Auth	2	2	2	2	2	2	2	2	2	2
Community Development	13	13	13	13	13	11	10	10	10	10
Emergency Management	6	6	6	6	6	6	5	5	4	4
Fire Operations	14	14	14	15	15	14	14	14	21	21
Compliance	9	9	9	9	9	9	7	7	7	7
DWI Treatment Facility	32	34	34	34	33	32	25	25	25	25
AXIS/NEXUS	12	12	12	12	13	14	11	11	11	11
Juvenile Services	50	50	50	50	49	46	45	45	44	44
Communications Authority	48	48	48	48	48	48	48	48	48	48
Public Works										
Road	62	61	61	61	61	58	58	58	58	58
Health and Welfare										
Health Care Assistance	2	2	1	1	1	1	1	2	4	6
Housing Authority	3	3	3	3	3	2	2	2	2	2
Culture and Recreation										
Parks & Facilities	62	62	62	62	62	58	57	57	57	57
Golf Course	11	11	11	11	10	10	10	10	10	10
Senior Centers	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1	1
Environmental										
Solid Waste	31	31	31	30	30	28	28	28	28	28
San Juan Water Commission	5	5	6	6	6	6	6	6	6	6
Total	756	757	755	755	752	724	712	713	722	730

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

SAN JUAN COUNTY STAFFING				
Grant Funded Positions		FY2021 Budget	FY2022 Budget	FY2023 Budget
<u>County Commission</u>				
	District 1	1	1	1
	District 2	1	1	1
	District 3	1	1	1
	District 4	1	1	1
	District 5	1	1	1
	Total Commissioners	5	5	5
<u>County Executive Office</u>				
	County Manager	1	1	1
	Deputy County Manager	1	1	1
	Project Manager	0	0	1
	Public Relations and Film Manager	1	1	1
	Executive Admin Assistant	1	1	1
	Office Assistant III	1	1	1
	Office Assistant I	1	1	1
	Safety & Compliance Manager	1	1	1
	Community Health and Social Services Director	1	1	1
	Behavioral Health Manager	1	1	1
	Case Manager	0	1	1
	Peer Mentor Behavioral Health FT	2	2	2
	Office Assistant III Behavioral Health FT	0	1	1
	Total Authorized County Executive Office Positions	11	13	14
<u>Clerk's Office</u>				
	County Clerk	1	1	1
	Chief Deputy Clerk	1	1	1
	Office Manager	1	1	1
	Recording Senior Coordinator	0	0	2
	Recording Coordinator	0	0	2
	Recording Assistant	0	0	2
	Deputy Clerk I	1	1	0
	Deputy Clerk II	3	3	0
	Deputy Clerk III	1	1	0
	Total Authorized Clerk's Office Positions	8	8	9
<u>Bureau of Elections</u>				
	Election Clerk III	1	1	0
	Election Clerk II	2	2	0
	Bureau of Elections Senior Coordinator	0	0	1
	Bureau of Elections Coordinator	0	0	2
	Bureau of Elections Assistant	0	0	1
	Total Authorized Bureau of Elections Positions	3	3	4
<u>Probate Judge</u>				
	Probate Judge	1	1	1
	Total Probate Judge	1	1	1
<u>Assessor's Office</u>				
	County Assessor	1	1	1
	Chief Deputy Assessor	1	1	1
	Chief Appraiser	2	2	2
	Chief Mapper/Platter	1	1	1
	Mapper/Platter	1	1	1
	Office Manager	1	1	1
	Personal Property Appraiser	1	1	1
	Appraiser III	3	3	3
	Appraiser I	6	6	6
	Appraisal/Appeals Clerk	1	1	1
	Document Specialist III	3	3	3
	Document Specialist I	1	1	1
	Residential Appraisal Manager	1	1	1
	Appraisal/Appeals Clerk II	2	2	2
	Total Authorized Assessor's Office Positions	25	25	25



**SAN JUAN COUNTY
STAFFING**

Grant Funded Positions		FY2021 Budget	FY2022 Budget	FY2023 Budget
<u>Treasurer's Office</u>				
	County Treasurer	1	1	1
	Chief Deputy Treasurer	1	1	1
	Deputy Treasurer III	2	2	2
	Deputy Treasurer II	1	1	1
	Accountant	1	1	1
	Total Authorized Treasurer's Office Positions	6	6	6
<u>Finance Department</u>				
	Chief Financial Officer (CFO)	1	1	1
	Deputy Chief Financial Officer	1	1	1
	Administrative Assistant	1	1	1
	Financial Manager	2	2	2
	Accountant	2	2	2
	Accountant II (50% DWI/Meth, 50% Gen Fund)	1	1	1
	Finance Technician	1	1	1
	A/P Supervisor	1	1	1
	Accounting Clerk III	1	1	1
	Accounting Clerk II	1	1	1
	Payroll Supervisor	1	1	1
	Payroll Clerk	2	2	2
	Total Authorized Finance Department Positions	15	15	15
<u>Central Purchasing</u>				
	Chief Procurement Officer (CHRO)	1	1	1
	Purchasing Coordinator	1	1	1
	Warehouse Manager	1	1	1
	Contract Analyst	1	1	1
	Warehouse Agent	1	1	1
	Total Authorized Central Purchasing Positions	5	5	5
<u>Human Resources</u>				
	Chief Human Resources Officer (CHRO)	1	1	1
	Deputy Human Resources Officer	1	1	1
	Benefits/Compensation Manager	1	1	1
	Benefits Specialist	1	1	1
	HRIS Specialist	1	1	1
	Employee Development Specialist	1	0	0
	HR Recruiter	1	0	0
	HR Generalist	0	2	2
	HR Clerk	1	1	1
	Total Authorized Human Resources Positions	8	8	8
<u>Information Systems</u>				
	Chief Information Officer (CIO)	1	1	1
	Deputy Chief Information Officer	1	1	1
	IS Administrative Assitant	1	0	0
	Detention IS Administrator	2	2	2
	Information Systems Generalist (AS)	1	1	1
	IS Infrastructure Architect	1	1	1
	Information Systems Generalist	2	3	3
	Total Budgeted Information Technology Positions	9	9	9
<u>Geographic Info. Systems</u>				
	GIS Manager	1	1	1
	Total Authorized Geographic Information Systems Positions	1	1	1

SAN JUAN COUNTY STAFFING				
Grant Funded Positions		FY2021 Budget	FY2022 Budget	FY2023 Budget
<u>Legal Department</u>				
	County Attorney	1	1	1
	Deputy County Attorney II	1	0	0
	Deputy County Attorney	0	1	1
	Legal Assistant	1	1	1
	Office Assistant II	1	1	1
	Risk Management Manager	1	0	0
	Claims Manager	0	1	1
	Administrative Assistant	0	0	1
	Office Assistant III	1	1	0
	Total Authorized Legal Department Positions	6	6	6
<u>Sheriff's Office</u>				
	County Sheriff	1	1	1
	Undersheriff	1	1	1
	Captain	3	3	3
	Lieutenant	6	6	6
	Sergeant	11	11	13
	Corporal	13	13	13
	Senior Deputy Sheriff	3	2	2
	Deputy Sheriff	52	52	52
	Deputy Sheriff - Transport	0	2	2
	Behavioral Health Deputy	1	1	1
	SR Deputy Sheriff-SJCCJTA Instructor	1	0	0
	Deputy Sheriff SORNA	1	1	1
	Public Information Manager	1	1	1
	Detective	11	11	11
	Crime Scene Investigator	1	1	1
	Equipment Technician	1	1	1
	Animal Control Officer	2	2	2
	Civilian Operations Supervisor	1	1	1
	PC Services Technician	1	1	1
	IS Manager SO	1	1	1
	IS Generalist SO	1	1	1
	SO Financial Manager	1	1	1
	Office Assistant I	1	1	1
	Executive Office Assistant	1	1	1
	Criminal Analyst Supervisor	1	1	1
	Property & Evidence Manager	1	1	1
	Evidence Custodian Assistant	3	3	3
	Records Technician	9	5	5
	Records Technician (Part-time)	1	1	1
	Records Technician NCIC	0	2	2
	Records Technician CP	0	2	2
	Sex Offender Program Technician	1	1	1
	Lead Mechanic	1	1	1
	Mechanic	1	1	1
	Total Authorized Sheriff's Office Positions	134	134	136
<u>Criminal Justice Training Authority</u>				
	Criminal Justice Training Authority Director	1	1	1
	Office Manager	1	1	1
	Total Authorized Criminal Justice Positions	2	2	2
<u>Community Development</u>				
	Community Development Director	1	1	1
	Rural Addressing Coordinator	1	1	1
	Rural Addressing Technician I	1	1	1
	Subdivision Review Officer	1	1	1
	Code Compliance Officer	1	1	1
	Office Assistant III	1	1	1
	Total Authorized Community Development Positions	6	6	6



SAN JUAN COUNTY STAFFING				
Grant Funded Positions		FY2021 Budget	FY2022 Budget	FY2023 Budget
<u>Building Inspection</u>	Building Official	1	1	1
	Building Inspector II	1	1	1
	Building Division Counter Tech	1	1	1
	Electrical Inspector	1	1	1
	Total Authorized Building Inspection Positions	4	4	4
<u>Emergency Management</u>	Emergency Manager	1	1	1
	Emergency Mgmt Coord	1	1	1
	Radio Communications Supervisor	1	1	1
	Radio Communications Technician	1	1	1
	Total Authorized Emergency Management Positions	4	4	4
<u>Fire Operations</u>	Fire Chief	1	1	1
	Fire Captain	1	1	1
	Deputy Chief - Administration	1	1	1
	Deputy Chief - Operations	1	1	1
	Division Chief - Safety & Support	1	1	1
	Division Chief - Training	1	1	1
	Division Chief - EMS	1	1	1
	Division Chief - Vol. Recruitment/Retention	1	1	1
	Shop Manager	1	1	1
	Mechanic	3	3	3
	Lead Mechanic	0	0	1
	Lieutenant Bloomfield Fire	2	2	2
	Captain Fire Apparatus	1	1	1
	Office Manager Bloomfield Fire	1	0	0
	Captain Fire Prevention	1	1	1
	Firefighter	0	0	2
	Engineer	0	0	2
	Engineer Bloomfield Fire	2	2	2
	Administrative Assistant	1	1	1
	Administrative Assistant - Bloomfield Fire	0	1	1
	Office Manager	1	1	1
	Office Assistant III	0	0	1
	Total Authorized Fire Operations Positions	21	21	27
<u>Parks & Facilities</u>	Parks & Facilities Director	1	1	1
	Deputy Parks & Facilities Director	1	1	1
	Office Manager	1	1	1
	Event Coordinator	1	1	1
	Parks Foreman	1	1	1
	Grounds Foreman	1	1	1
	Building & Grounds Supervisor	1	1	1
	Custodial Manager	1	1	1
	Electrical Maintenance Technician	2	2	2
	Lead Maintenance Electrician	1	1	1
	Maintenance Foreman	1	1	1
	Maintenance Technician III	2	2	2
	Maintenance Technician II	6	6	6
	Maintenance Technician	8	8	8
	Event Set-up Maintenance Technician	3	3	3
	Maintenance Service Technician	1	1	1
	Fabricator	1	1	1
	Custodian	18	18	18
	HVAC/Refrigeration Mechanic	1	1	1
	Park Security Guard	5	5	5
	Total Authorized Parks & Facilities Positions	57	57	57

SAN JUAN COUNTY STAFFING				
Grant Funded Positions		FY2021 Budget	FY2022 Budget	FY2023 Budget
<u>Golf Course</u>	GC General Manager/Head Pro	1	1	1
	GC Assistant Golf Pro	2	2	2
	GC Pro Shop Attendant Part-time	1	1	1
	GC Food and Beverage Manager	1	1	1
	GC Maintenance Superintendent	1	1	1
	GC Asst Maint Super-Irrigation	1	1	1
	GC Mechanic	1	1	1
	Executive Director of First Tee Program	1	1	1
	Director of First Tee Program	1	1	1
	Total Authorized Golf Course Positions	10	10	10
<u>Compliance</u>	Compliance Supervisor	1	1	1
	Compliance Officer	4	4	4
	Office Assistant III	1	1	1
	Office Assistant II	1	1	1
	Total Authorized Compliance Positions	7	7	7
<u>DWI Treatment Facility</u>	Alternative Sentencing Director	1	1	1
	Alternative Sentencing Deputy Director	1	1	1
	Office Manager	1	1	1
	Quality and Compliance Coordinator	1	1	1
	Clinical Director	1	1	1
	Counselor II	2	2	2
	Counselor I	3	3	3
	Case Manager	2	2	2
	Office Assistant III	1	1	1
	Office Assistant II	1	1	1
	Office Assistant I	1	1	1
	Total Authorized DWI Treatment Facility Positions	15	15	15
<u>DWI Detention</u>	Operations Lieutenant	1	1	1
	Detention Officer	8	8	8
	Total Authorized DWI Detention Positions	9	9	9
<u>AXIS/NEXUS</u>	Case Manager	3	3	3
	Counselor II	1	1	1
	Counselor I	2	2	2
	Transitional Services Supervisor	1	1	1
	Sergeant	0	1	1
	Detention Officer	3	2	2
	Peer Mentor Full-time	0	1	1
	Peer Mentor Part-time	1	0	0
	Total Authorized AXIS/NEXUS Project Positions	11	11	11
<u>DWI Facility Screening</u>	Compliance Officer	1	1	1
	Total Authorized DWI Facility Screening Positions	1	1	1



**SAN JUAN COUNTY
STAFFING**

Grant Funded Positions		FY2021 Budget	FY2022 Budget	FY2023 Budget
<u>Detention Center</u>				
	Adult Detention Administrator	1	1	1
	Deputy Adult Detention Administrator	1	1	1
	Administrative Assistant	2	2	2
	Safety & Security Compliance Officer	1	1	1
	Court Services Coordinator	3	3	3
	Records Technician	6	6	6
	Training Supervisor	1	1	1
	Medical Enrollment Admin Assistant	1	1	1
	Operations Lieutenant	4	4	5
	Sergeant	13	13	13
	Detention Officer	110	110	92
	Camera Monitors	3	3	21
	Transitional Navigator Officer	1	1	1
	Case Manager Behavioral Health	0	1	1
	Total Authorized Detention Center Positions	147	148	149
<u>Housing</u>				
	Executive Housing Director	1	1	1
	Housing Specialist	1	1	1
	Total Authorized Housing Positions	2	2	2
<u>Juvenile Services</u>				
	Juvenile Services Director	1	1	1
	Juvenile Services Deputy Director	1	1	1
	Juvenile Program Facilitator	0	0	1
	Administrative Assistant	1	0	0
	Office Manager	0	1	1
	Training Instructional Coordinator	1	1	0
	Office Assistant II	1	1	1
	Sergeant	4	4	4
	Detention Officer	31	31	31
	Adolescent Counselor III	1	1	1
	Juvenile Case Specialist	1	1	1
	Quality and Compliance Coordinator	1	1	0
	Shelter Care Supervisor	1	1	1
	Total Authorized Juvenile Services Positions	44	44	43
<u>Solid Waste</u>				
	Solid Waste Manager	1	1	1
	Truck Driver	5	5	5
	Solid Waste Technician	3	3	3
	Office Assistant II	1	1	1
	Transfer Station Attendant	14	14	14
	Solid Waste Coordinator	1	1	1
	Lead Solid Waste Technician	1	1	1
	Solid Waste Laborer	1	1	1
	Lead Community Resources Technician	1	1	1
	Total Authorized Solid Waste Positions	28	28	28

SAN JUAN COUNTY STAFFING				
Grant Funded Positions		FY2021 Budget	FY2022 Budget	FY2023 Budget
Public Works	Public Works Director	1	1	1
	Office Manager	1	1	1
	Construction & Maintenance Manager	2	2	2
	Construction & Maintenance Foreman	6	6	6
	Traffic Supervisor	1	1	1
	Office Assistant II	1	1	1
	Truck Driver	10	10	10
	Equipment Operator II	9	9	9
	Equipment Operator I	3	3	3
	Traffic Technician	2	2	2
	Laborer	5	5	5
	Fleet Manager	1	1	1
	Public Works Engineer	1	1	1
	Engineering Technician	1	1	1
	Parts Clerk	1	1	1
	Lead Mechanic	1	1	1
	Fleet Support Specialist	1	1	1
	Mechanic	5	5	5
	Service Technician	2	2	2
	Public Works Welder	1	1	1
	Vector Control Supervisor	1	1	1
	Vector Control Technician	1	1	1
	Vector Control Foreman	1	1	1
	Total Authorized Public Works Positions	58	58	58
SENIOR CENTERS	Senior Services Coordinator - LV & Blanco	1	1	1
	Total Authorized Senior Center Positions	1	1	1
Total San Juan County Employees		664	667	678
San Juan Water Commission	Executive Director	1	1	1
	GIS Coordinator	1	1	1
	Administrative Assistant	1	1	1
	Administrative Aide II	1	1	1
	Administrative Aide	1	1	1
	Water Comm Res IT/WEB Desgin	1	1	1
Total San Juan Water Commission Employees		6	6	6
Communications Authority	Communications Authority Director	1	1	1
	Administrative Assistant	1	1	1
	Training Coordinator	1	1	1
	Assistant Floor Supervisor	4	4	4
	Public Safety Dispatcher	25	25	25
	Operations Supervisor	1	1	1
	Receptionist	1	1	1
	Floor Supervisor	4	4	4
	Systems Analyst	1	1	1
	Public Safety Call Taker	7	7	7
	Warrants Officer/NCIC	1	1	1
	Warrant Clerk	1	1	1
Total Budgeted Communications Authority Positions		48	48	48

San Juan County experienced an increase of positions from FY22 to FY23 budgeted. This is due to 12 new positions added throughout the County and one positions that was eliminated.

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SAN JUAN COUNTY
SCHEDULE OF INSURANCE
FY 2022-2023



COVERAGE	INSURER	AGENT	COVERAGE EFFECTIVE DATES		COVERAGE AMOUNTS		PREMIUM	Policy #
			FROM	TO	PER OCCURANCE	AGGREGATE		
General Liability	Travelers / Charter Oak Fire Ins.	Kysar Insurance Agency	31-Mar-22	31-Mar-23	\$1,000,000.00	\$2,000,000.00	\$1,129,363	ZLP-15N28494
Abuse and Molestation	Travelers	Kysar Insurance Agency	31-Mar-22	31-Mar-23		\$1,000,000.00		
Law Enforcement	Travelers	Kysar Insurance Agency	31-Mar-22	31-Mar-23		\$1,050,000.00	Included	ZLP-15N28494
Public Entity Management Liability (E&O)	Travelers / Charter Oak Fire Ins.	Kysar Insurance Agency	31-Mar-22	31-Mar-23		\$1,050,000.00	Included	ZLP-15N28494
Public Entity Employment Practices Liability	Travelers	Kysar Insurance Agency	31-Mar-22	31-Mar-23		\$1,050,000.00	Included	ZLP-15N28494
Employee Benefit Plans Admin Liability	Travelers / Charter Oak Fire Ins.	Kysar Insurance Agency	31-Mar-22	31-Mar-23	\$1,000,000.00	\$3,000,000.00	Included	ZLP-15N28494
Umbrella Excess Liability	Travelers	Kysar Insurance Agency	31-Mar-22	31-Mar-23	\$5,000,000.00	\$5,000,000.00	\$92,166	ZUP-15N28501
Excess Liability	Allied World National Assurance Co.	Kysar Insurance Agency	31-Mar-22	31-Mar-23	\$4,000,000.00	\$4,000,000.00	\$111,153	5111-0261-00
Crime Package	Travelers/Hanover/CRC	Kysar Insurance Agency	31-Mar-22	31-Mar-23	\$2,000,000.00		\$8,000	BDDH083530
Business Auto Liability	Travelers / Charter Oak Fire Ins.	Kysar Insurance Agency	31-Mar-22	31-Mar-23	\$1,050,000.00		\$204,490	810-9160P427
Auto Physical Damage	Travelers / Charter Oak Fire Ins.	Kysar Insurance Agency	31-Mar-22	31-Mar-23	ACV		Included	810-9160P427
Auto Liability							Included	810-9160P427
Aviation	Westchester Fire Insurance Company/Chubb	Kysar Insurance Agency	31-Mar-22	31-Mar-23	\$5,000,000.00		\$19,350	AAC N07385031-011
Property	Travelers	Kysar Insurance Agency	31-Mar-22	31-Mar-23	Replacement cost		\$ 175,113	630-4941X097
Inland Marine	Travelers	Kysar Insurance Agency	31-Mar-22	31-Mar-23	ACV		Included	630-4941X097
Equipment Breakdown (Boiler/Machinery)	Travelers	Kysar Insurance Agency	31-Mar-22	31-Mar-23	ACV	included-B&M	Included	
Flood	Travelers	Kysar Insurance Agency	31-Mar-22	31-Mar-23			Included	
Pollution Liability (Storage Tank)	Mid-Continent Casualty (claims)	Kysar Insurance Agency	31-Mar-22	31-Mar-23	\$1,000,000.00	\$2,000,000.00	\$532	04-TOP-000027551
Cyber Excess	Crum & Forster/Specialty Ins. Co.	Kysar Insurance Agency	31-Mar-22	31-Mar-23	\$1,000,000.00	\$1,000,000.00	\$36,573	E850484-00
Cyber First - Hudson Speciality Ins Co	Corvus Smart Cyber Insurance	Kysar Insurance Agency	31-Mar-22	31-Mar-23	\$2,000,000.00	\$2,000,000.00	\$68,931	CYB-1005493-01
PROPERTY/CASUALTY PREMIUM							\$1,845,671	
Kysar/Millennium/Levitt brokerage fees							\$110,000	
TOTAL PREMIUM PAID (does not include bonds)							\$1,955,671	
Workers Compensation/Employers Liability Note: Volunteer Firefighters and Reserve Deputies are covered by an ADD/Life policy held in their departments	New Mexico Counties Insurance Authority	NMAC / WC Pool	1-Jul-22	30-Jun-23		Statutory	\$424,640	

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)	\$5,000.00
Public Entity E & O	\$25,000.00
Equipment Protection (scheduled)	\$5,000.00
Equipment Breakdown /Boiler and Mach	\$25,000.00
Auto Liability (only)	\$25,000.00
Flood	\$50,000.00/\$100,000.00
Property Damage & Bodily Injury	\$2,500.00
Equipment Protection (unscheduled equip)	\$5,000.00
Property	\$10,000.00
Employee Benefit Admin Liability	\$1,000.00
Auto Physical Damage / Comp-Collision	\$5,000.00
Cyber	\$100,000.00
Aviation	\$0.00
Workers Compensation	\$0.00

BOND	AMOUNT	RENEWAL DUE	BOND NUMBER
Commissioners	\$5,000.00	1-Jan-23	DPQ1228513
Sheriff	\$20,000.00	1-Jan-23	DPX1228513
Assessor	\$5,000.00	1-Jan-23	DPZ1228513
Cty Clerk	\$10,000.00	1-Jan-23	DPY1228513
		1-Jan-23	
Treasurer	\$50,000.00	1-Jan-23	DPO1228513
Probate Judge	\$5,000.00	1-Jan-23	DPP1228513
Gravel Lease	\$140.00	10-Apr-23	
Twin Peaks bypa	\$2,500.00	1-Jun-23	LSF200646



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

Function/Program	Fiscal Year				
	2013	2014	2015	2016	2017
General Government					
Land and Works of Art	\$ 1,568,445	\$ 1,568,445	\$ 1,568,445	\$ 1,568,445	\$ 1,568,445
Buildings	8,226,107	8,226,107	8,226,107	8,412,504	8,226,107
Improvements	1,133,350	1,310,645	1,365,718	1,365,718	2,049,878
Equipment	6,130,838	5,794,633	5,577,714	5,582,363	4,427,466
Total General Government	17,058,740	16,899,830	16,737,984	16,929,030	16,271,896
Public Safety					
Land	2,328,432	2,328,432	2,241,959	2,241,959	2,307,624
Buildings	53,432,094	72,980,006	72,835,702	72,835,702	73,993,663
Improvements	10,337,270	10,791,803	10,829,080	11,121,128	13,842,359
Equipment	26,168,194	27,716,792	29,400,779	29,310,884	32,953,176
Total Public Safety	92,265,990	113,817,033	115,307,520	115,509,673	123,096,822
Public Works					
Land	29,989	29,989	29,989	29,989	267,222
Buildings	936,848	936,848	945,836	945,836	945,836
Improvements	172,241	172,241	172,241	172,241	1,397,210
Equipment	8,346,227	8,152,475	8,251,462	8,541,617	9,164,755
Infrastructure	112,526,714	113,330,071	112,326,948	115,325,454	115,297,970
Total Public Works	122,012,019	122,621,624	121,726,476	125,015,137	127,072,993
Health and Welfare					
Land	356,044	356,044	328,373	418,216	418,216
Buildings	44,923,550	44,923,550	44,923,550	45,565,143	45,751,539
Improvements	16,380,290	16,427,568	16,597,164	16,592,722	23,065,089
Equipment	5,782,896	5,725,239	5,996,932	6,083,213	5,825,036
Total Health and Welfare	67,442,780	67,432,401	67,846,019	68,659,294	75,059,880
Culture and Recreation					
Land	3,618,440	3,618,440	3,651,074	3,651,074	3,651,074
Buildings	16,023,439	16,011,837	16,011,837	16,011,837	16,229,523
Improvements	12,422,488	12,440,749	12,518,365	12,518,365	12,518,365
Equipment	2,419,084	2,319,150	2,333,639	2,625,405	2,739,274
Total Culture and Recreation	34,483,451	34,390,176	34,514,915	34,806,681	35,138,236
Environmental					
Land	237,233	237,233	237,233	237,233	-
Buildings	152,976	152,976	152,976	152,976	152,976
Improvements	1,175,769	1,175,769	1,224,969	1,224,969	-
Equipment	2,010,256	2,010,256	2,044,903	1,956,355	2,148,172
Total Environmental	3,576,234	3,576,234	3,660,081	3,571,533	2,301,148
Work in Progress	21,468,979	2,036,055	8,426,493	12,004,841	4,089,588
Total Capital Assets Primary Government	\$ 358,308,193	\$ 360,773,353	\$ 368,219,488	\$ 376,496,189	\$ 383,030,563
Discretely Presented Component Units					
Communications Authority (1)					
Land	-	-	-	-	-
Buildings	1,360,987	1,360,987	1,360,987	1,360,987	1,360,987
Improvements	178,695	178,695	187,003	187,003	187,003
Equipment	1,683,043	1,628,161	1,530,357	1,597,565	3,682,042
Total Communications Authority	3,222,725	3,167,843	3,078,347	3,145,555	5,230,032
Work in Progress	-	-	1,690,833	2,048,544	-
Total Capital Assets Comm. Authority	\$ 3,222,725	\$ 3,167,843	\$ 4,769,180	\$ 5,194,099	\$ 5,230,032
San Juan Water Commission (2)					
Land	-	-	-	-	-
Buildings	-	-	-	-	-
Improvements	-	-	-	-	-
Equipment	121,026	114,868	103,070	103,070	108,494
Total Capital Assets San Juan Water Com.	\$ 121,026	\$ 114,868	\$ 103,070	\$ 103,070	\$ 108,494

(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				
		2018	2019	2020	2021	2022
	\$	1,586,699	1,585,736	1,579,680	1,579,680	1,579,682
		8,051,927	8,094,610	8,498,059	8,717,511	8,316,151
		2,492,924	2,411,941	2,411,941	2,411,941	3,058,577
		4,504,493	4,616,782	4,819,456	4,837,996	4,915,749
		<u>16,636,043</u>	<u>16,709,069</u>	<u>17,309,136</u>	<u>17,547,128</u>	<u>17,870,159</u>
		2,243,891	2,237,490	2,267,560	2,267,560	2,267,560
		74,434,013	74,867,263	77,547,140	79,004,830	76,338,828
		13,814,906	13,276,985	13,276,985	13,276,985	17,572,209
		33,464,817	34,210,684	35,556,931	35,680,080	36,196,543
		<u>123,957,627</u>	<u>124,592,422</u>	<u>128,648,616</u>	<u>130,229,455</u>	<u>132,375,140</u>
		244,122	241,802	227,222	227,222	227,222
		1,447,699	1,550,460	2,521,782	3,050,122	2,083,828
		1,387,260	1,192,290	1,192,290	1,192,290	2,749,095
		9,350,200	9,620,540	10,108,487	10,153,123	10,340,316
		116,082,325	114,826,059	114,720,153	114,720,153	121,788,791
		<u>128,511,606</u>	<u>127,431,151</u>	<u>128,769,934</u>	<u>129,342,910</u>	<u>137,189,252</u>
		385,728	382,465	361,960	361,960	361,960
		45,161,777	45,306,300	46,672,363	47,415,418	46,056,428
		23,051,095	22,776,890	22,776,890	22,776,890	24,966,374
		6,085,844	6,466,049	7,152,297	7,215,072	7,478,338
		<u>74,684,444</u>	<u>74,931,704</u>	<u>76,963,510</u>	<u>77,769,340</u>	<u>78,863,100</u>
		3,637,644	3,636,295	3,627,817	3,627,817	3,627,817
		15,985,722	16,045,466	16,610,182	16,917,353	16,355,561
		12,512,580	12,399,227	12,399,227	12,399,227	13,304,335
		2,847,089	3,004,262	3,287,949	3,313,900	3,422,731
		<u>34,983,035</u>	<u>35,085,250</u>	<u>35,925,175</u>	<u>36,258,297</u>	<u>36,710,444</u>
		-	-	-	-	-
		152,976	152,976	152,976	152,976	152,976
		-	-	-	-	-
		2,148,172	2,148,172	2,148,172	2,148,172	2,148,172
		<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>
		5,231,063	8,589,929	8,169,819	8,476,570	4,903,821
	\$	<u>386,304,966</u>	<u>389,640,673</u>	<u>398,087,338</u>	<u>401,924,849</u>	<u>410,213,064</u>
		-	-	-	-	-
		1,360,987	1,488,184	1,488,184	1,488,184	1,488,184
		187,003	40,023	40,023	40,023	40,023
		3,756,154	3,118,861	3,118,861	3,121,129	3,121,129
		<u>5,304,144</u>	<u>4,647,068</u>	<u>4,647,068</u>	<u>4,649,336</u>	<u>4,649,336</u>
		-	-	-	-	-
		-	-	-	-	-
	\$	<u>5,304,144</u>	<u>4,647,068</u>	<u>4,647,068</u>	<u>4,649,336</u>	<u>4,649,336</u>
		-	-	-	-	-
		-	-	-	-	-
		120,915	116,187	116,187	116,187	116,187
	\$	<u>120,915</u>	<u>116,187</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			
	2013	2014	2015	2016
General Government				
Assessor's				
Property transfers	4,840	4,589	6,145	4,895
Approximate number of reappraisals	56,511	58,865	58,829	59,003
County Clerk				
Number of documents recorded	18,002	15,195	10,770	15,408
Number of marriage licenses issued	696	764	449	544
Bureau of Elections				
Number of registered voters	73,212	74,225	66,770	69,500
Probate Judge				
Number of probates filed	107	125	116	160
County Treasurer				
Number of property tax bills processed	57,046	56,976	57,064	57,057
Number of 2nd half notice reminders processed	20,067	19,839	32,478	32,645
Number of accounts payable checks processed	429	470	507	449
Number of Manufactured Home moving permits issued	602	655	526	187
Number of Mobile Home tax releases processed (6)	N/A	N/A	N/A	518
Number of cash receipts processed	4,707	3,846	4,629	5,110
Finance				
Number of accounts payable checks processed	10,400	9,746	9,637	9,481
Number of payroll checks processed	5,045	1,193	829	897
Number of direct deposits processed	15,763	16,826	18,993	20,841
Central Purchasing				
Number of purchase orders processed	2,189	2,038	2,142	2,131
Number of bids processed	29	21	17	28
Human Resources				
Number of applicants processed	2,150	2,224	2,460	3,112
Turnover rate	15.67%	17.00%	19.00%	20.98%
Information Technology				
Number of servers maintained	35	35	60	52
Number of pc's maintained	775	775	500	600
Number of phones maintained (9)	598	598	634	579
Number of routers maintained	12	12	12	12
Number of switches maintained	48	48	49	47
Number of access points (7)	N/A	N/A	N/A	N/A
Number of Firewalls (15)	N/A	N/A	N/A	N/A
Number of Timeclocks (15)	N/A	N/A	N/A	N/A
Geographic Info Systems				
Number of maps created				
Large Northern Map	13	9	4	15
Southern Map	8	6	1	6
GIS Map Book	60	27	2	80
Special Map Requests	330	449	142	244
Data - CD or Email Shape Files	38	40	15	5
Fire "Region" Books	1	3	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	9	10	4
Number of civil cases closed	6	6	4	6
Number of civil cases pending	8	11	13	8
Number of tort claim notices received (8)	N/A	N/A	N/A	N/A
Risk Management				
Dollar amount of insurance premiums	\$ 1,335,961	\$ 1,364,435	\$ 1,383,917	\$ 1,485,353
Dollar amount of work comp premiums	\$ 792,226	\$ 851,642	\$ 868,675	\$ 878,491
Public Safety				
Corrections/Adult Detention				
Number of prisoners in custody	686	725	721	657
Number of beds	1,091	1,091	1,091	1,091
Per diem rate	\$ 67.79	\$ 70.13	\$ 70.13	\$ 60.66
Inmate worker (trustees) hours worked (1)	10,866	12,256	12,256	12,256
Criminal Justice				
Basic Police Academy Course	2	2	3	3
Advanced Training Course	21	19	30	18
Defensive Driving Course	10	12	12	10
Alive @ 25 Driving Course (5)	N/A	N/A	N/A	12
Advanced Hours of Instruction	12,184	11,744	14,365	9,398
Alternative Sentencing				
Individuals treated - Adult Misdemeanor Compliance	978	999	1,365	1,945
Individuals treated - DWI Treatment Facility	455	462	517	495
Individuals Treated - Jail based Methamphetamine Treatment	76	73	79	68
Sheriff Department				
Arrests - Adult	3,504	2,810	2,235	2,191
Arrests - Juvenile	212	219	259	207
Citations	14,558	13,787	9,651	9,023
Calls for service	51,895	49,156	47,608	47,203
Community Development				
Number of permits issued (Bldg., Elec., Mech., Plumb.) (13)	1,263	1,948	1,778	1,472
Number of building inspections (Bldg., Elec., Mech., Plumb.) (13)	3,031	3,575	3,186	2,561
Number of exemptions (Family, Mortgage, 1 in 5, Boundary) (13)	59	56	68	67
Number of replats (13)	25	10	14	13

Fiscal Year					
2017	2018	2019	2020	2021	2022
4,588	4,904	4,560	4368	4,802	4,843
58,909	58,745	58,930	58504	59,049	58,958
15,608	14,615	13,149	13052	15,599	15,854
623	543	535	412	480	444
69,667	72,642	72,793	75388	77,227	77,317
166	145	161	159	164	227
57,081	57,501	57,003	56,946	56,997	57,081
21,478	20,067	19,634	19,543	18,232	17,894
376	381	270	253	155	215
249	256	197	228	497	199
1,119	1,155	813	782	529	1,082
9,559	9,812	11,578	6,903	8,790	11,516
8,765	8,406	8,059	7736	7,470	6,355
700	15	40	137	109	700
20,679	18,518	20,467	20374	19,765	21,024
2,413	2,164	2,249	2462	2,695	2,739
20	27	18	31	14	24
3,322	2,512	1,696	1005	2,077	1,752
24.04%	23.83%	27.12%	32.91%	28.85%	3.03%
52	67	67	87	87	78
600	498	403	490	490	432
586	672	676	676	676	581
9	9	0	1	1	1
30	55	65	75	75	92
40	63	63	30	30	54
N/A	N/A	N/A	5	5	9
N/A	N/A	N/A	22	22	23
22	30	45	25	32	53
15	21	30	25	20	40
53	40	30	30	30	103
244	226	264	200	231	331
40	25	55	30	38	83
0	0	0	0	0	0
N/A	N/A	N/A	1	1	1
N/A	N/A	N/A	2	2	2
N/A	N/A	N/A	10	15	19
N/A	N/A	N/A	1	1	1
N/A	N/A	N/A	43	51	63
N/A	N/A	N/A	7	10	10
N/A	N/A	N/A	9	9	9
N/A	N/A	N/A	15	19	21
8	5	4	15	5	7
4	4	5	11	6	4
7	7	6	13	7	11
N/A	15	8	11	10	12
\$ 1,621,538	\$ 1,700,365	\$ 1,699,938	\$ 1,570,586	\$ 1,771,560	\$ 1,960,003
\$ 891,779	\$ 735,978	\$ 645,920	\$ 294,867	\$ 294,867	\$ 288,157
587	578	599	468	442	486
1,091	1,091	1,091	1091	1,091	1,091
\$ 58.62	\$ 82.29	\$ 82.29	\$ 85.62	\$ 107.72	\$ 112.77
10,405	7,885	7,516	5637	45,385	69,030
2	2	2	2	2	2
14	13	12	14	4	8
10	11	12	8	6	8
12	12	12	10	10	11
6,672	4,813	4,580	4,552	1,722	2,256
1,069	1,001	1,183	1,058	881	539
404	267	309	258	221	342
53	63	74	58	42	55
2,603	3,007	3,072	2,248	1,584	1,549
34	48	34	159	80	97
10,161	9,444	9,912	7,240	4,141	4,069
53,682	55,851	54,743	51,196	44,353	41,928
1,142	1,116	995	1,054	1,235	1,116
2,869	2,556	3,626	3,563	4,162	3,296
53	58	48	46	52	60
10	3	9	6	0	N/A



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

Function/Program	Fiscal Year			
	2013	2014	2015	2016
Public Safety (continued)				
Number of subdivisions	0	1	0	0
Number of summary subdivisions	12	5	3	3
Number of new addresses issued	190	142	205	194
Number of address changes and updates (2)	111	95	486	402
Number of new roads (2)	22	12	17	10
Number of voluntary program cleanups	80	98	74	62
Number of cleanup yards to landfill	15445	13670	8075	4005
Number of Business Registrations (13)	N/A	N/A	N/A	N/A
Number of Business Permit/License (Cannabis, Recycle, Adlt Entrmt.) (13)	N/A	N/A	N/A	N/A
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	262	267	284	275
Number of calls responded to	9417	10765	9349	9923
Juvenile Services				
Juveniles housed in facility				
Secure Detention	559	766	398	335
Emergency Crisis Shelter	218	354	191	127
Residential Treatment Center	62	231	54	49
CYFD Long Term	39	42	16	10
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)	756.42	746.28	744.34	744.05
Bridges (length in feet)	2988	2988	2988	2988
Number of bridges	19	19	19	19
Health and Welfare				
Health Care Assistance				
Number of claims processed	8,715	8,076	2,439	2,520
Dollar amount of claims	\$ 3,548,326	\$ 2,502,434	\$ 763,472	\$ 660,301
Sole Community Provider Report (SJRMC claims processed)	\$ 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	\$ 84,530	\$ 147,569
Contract Behavioral Health Services (12)	N/A	N/A	N/A	N/A
Indigent Cremations (12)	N/A	N/A	N/A	N/A
MWRC Connections (14)	N/A	N/A	N/A	N/A
Housing Authority				
Individuals/Families receiving housing assistance	217	224	272	268
Culture and Recreation				
Parks & Facilities				
Number of events held	621	631	659	544
Number of buildings maintained countywide	102	101	101	125
Number of buildings maintained at McGee Park	22	22	22	22
County fair attendance (approximately)	92,200	92,000	94,000	92,000
Buildings owned, but not maintained by San Juan County	12	10	10	13
Riverview Golf Course				
Number of Rounds Played	23,527	22,115	22,185	22,882
Average Revenue per Round Played	\$ 29	\$ 28	\$ 29	\$ 26
Average Revenue per Green Fee	\$ 12	\$ 8	\$ 8	\$ 7
Average Revenue in Food & Beverage	\$ 4	\$ 4	\$ 5	\$ 4
Average Revenue in Merchandise	\$ 4	\$ 4	\$ 5	\$ 5
Environmental				
Solid Waste				
Transfer stations	12	12	12	12
Refuse collected at regional landfill (3)	277,611	257,736	(18) 30,045	24,284
Discretely Presented Component Units				
Public Safety				
Communications Authority				
Number of 911 calls answered	57,203	60,135	79,114	63,004
Total calls processed (including non-emergency lines)	303,741	308,288	241,175	248,401

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.
- (13) Data for Community Development added/updated description in FY22.
- (14) Data for Health Care Assistance added in FY22.

SCHEDULE 23

Fiscal Year						
2017	2018	2019	2020	2021	2022	
1	0	0	1	0	0	
2	2	1	1	1	2	
167	169	110	198	155	217	
361	375	391	362	779	670	
6	4	7	2	10	6	
56	50	19	35	12	5	
7400	7215	1801	2585	645	111	
N/A	N/A	N/A	N/A	N/A	182	
N/A	N/A	N/A	N/A	N/A	18	
17	15	15	15	15	15	
25	25	25	25	25	25	
N/A	N/A	66	12	39	43	
N/A	N/A	109	12	87	120	
10	10	10	10	11	11	
22	23	24	24	28	28	
261	229	225	203	220	200	
9254	7137	7128	7209	10222	10454	
373	425	402	272	212	267	
182	190	88	84	51	69	
64	61	58	42	49	28	
18	16	17	11	0	0	
46	46	46	46	46	46	
16	16	16	16	16	16	
16	16	16	16	16	16	
\$ 185	\$ 185	\$ 185	\$ 225	\$ 225	\$ 275	
\$ 231	\$ 231	\$ 231	\$ 231	\$ -	\$ -	
752.25	746.24	743.24	737.90	740.10	740.90	
2988	2988	2988	2988	2627	2609	
19	19	19	19	19	19	
2,603	1,358	959	1,006	636	0	
\$ 797,421	\$ 768,124	\$ 520,500	\$ 453,371	\$ 109,764	\$ -	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
N/A	N/A	N/A	N/A	\$ 2,405,536	\$ 2,268,829	
\$ 478,288	\$ 419,607	\$ 446,484	\$ 413,981	\$ 480,000	\$ 977,929	
N/A	N/A	N/A	N/A	\$ 40,761	\$ 75,000	
N/A	N/A	N/A	N/A	\$ 9,600	\$ 18,600	
N/A	N/A	N/A	N/A	360	3,791	
238	276	249	245	247	249	
526	529	660	450	298	373	
125	119	104	107	108	108	
20	21	21	21	21	21	
92,000	92,000	92,000	89,000	0	92,000	
15	13	12	13	13	13	
22,911	22,751	19,248	17,247	27,563	30,807	
\$ 26	\$ 26	\$ 29	\$ 28	\$ 28	\$ 29	
\$ 7	\$ 8	\$ 9	\$ 9	\$ 10	\$ 10	
\$ 4	\$ 3	\$ 4	\$ 3	\$ 2	\$ 3	
\$ 3	\$ 3	\$ 4	\$ 3	\$ 3	\$ 3	
12	12	12	12	19	12	
25,301	19,775	12,374	11,940	12,325	10,477	
59,466	71,807	56,418	56,505	58,625	59,189	
291,956	283,523	275,201	271,847	260,661	265,424	

(15) Number of firewalls and timeclocks maintained was added to IS in FY20



ACRONYMS

ACFR - Annual Comprehensive Financial Report

ADC – Adult Detention Center

ALS - Advanced Life Support

AOC - Administrative Office of the Courts

ARPA – American Rescue Plan Act

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

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

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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