

San Juan County New Mexico



Program Budget Fiscal Year 2023-2024

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, 2022

Christopher P. Morill

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



Gary McDaniel
District 2



Steve Lanier
District 3

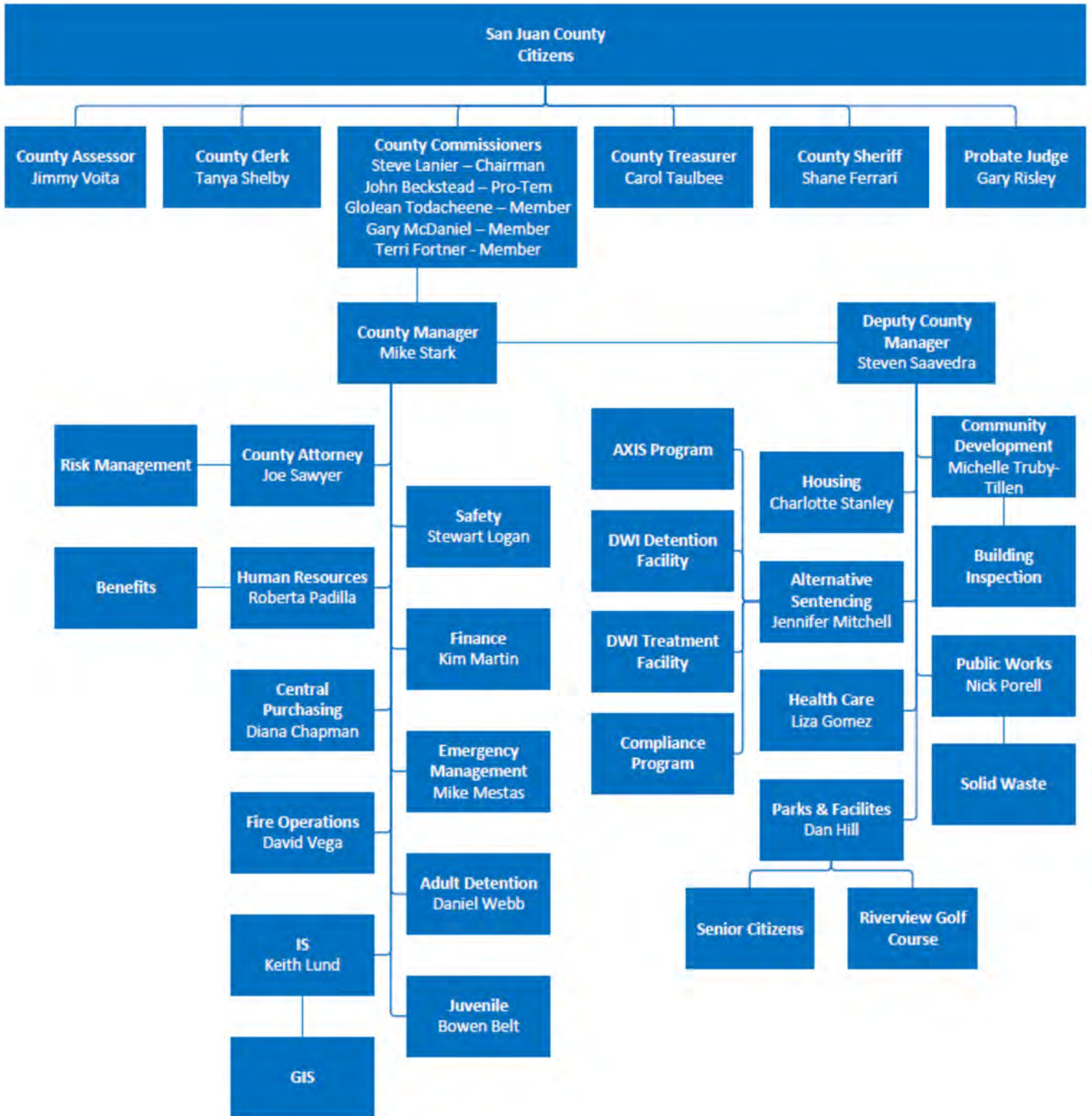


Terri Fortner
District 4



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 2024 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.

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?

Two public hearings were held at the following locations: Lower Valley Senior Center on June 26, 2023 and County Administration Building on June 28, 2023. The County Commission approved Resolution #23-24-07, adopting the NM Infrastructure Capital Improvement Plan (ICIP) 2025-2029 at the July 25, 2023 regular meeting.

Challenges



The City of Farmington and Enchant Energy were working together to transition San Juan Generating Station into a carbon capture plant. Unfortunately, Farmington and Enchant Energy were never able to work out a transfer agreement with the other owners of San Juan Generating Station. The City of Farmington announced in December 2022 that they would be ending the San Juan capture bid.

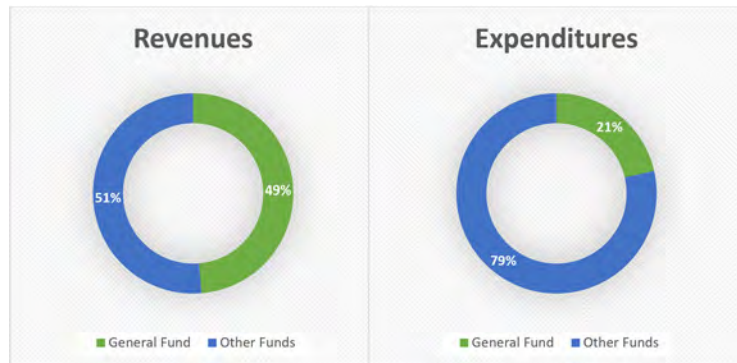
The Public Service Company of NM submitted plans to San Juan County to demolish the San Juan Generating Station on December 28, 2022. This move, which was required by a county ordinance, comes after the City of Farmington officially announced in December that it was ending the bid to keep the power plant open with carbon capture technology.

In order to provide replacement power after the closing of San Juan Generating Station, D. E. Shaw Renewable Investments (DESRI), in partnership with Public Service Company of New Mexico and SOLV Energy, recently celebrated the groundbreaking of the San Juan 1 project. The project is a 200-MW solar and 400-MWh storage facility located in Farmington, NM. The event was attended by local stakeholders as well as leadership from the three companies, the United States Department of Energy, the Navajo Nation, San Juan County, the Cities of Kirtland and Farmington, and the State of New Mexico. The groundbreaking commemorated San Juan 1's contribution to New Mexico's energy transition and commitment to investing in the Four Corners region, while also expressing gratitude to the community's history of energy production and powering the Southwest. The San Juan 1 project has 20-year power purchase agreements with PNM and is currently being constructed by SOLV Energy. The facility is expected to begin commercial operations toward the end of the year 2024.

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 study has been ongoing for two years and has spent \$947,834 to date. Monthly meetings are held to discuss the project and to keep it on track. The grant will expire in October 2024.

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 FY24 is currently set at \$9,824,015. The amount of revenues the County expects to receive in FY24 are \$136,782,572, which is a 10.96% increase from the FY23 final budget. Of this amount, \$66,558,935 or 48.66% is revenue generated within the General Fund. Total budgeted expenditures for FY24 are \$183,397,594 which represents a 10.39% increase from the FY23 final budget. The expenditures that have been budgeted to the General Fund are \$39,296,059 or 21.43% of the overall budget. DFA also requires 1/12th of the County’s Road fund budgeted expenditures be reserved. For FY24, this amount is \$550,685. Total Road Fund expenditures budgeted for FY24 are \$6,608,214.

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, completed a major renovation on the Totah Theater located in Farmington, NM in 2022. San Juan County started construction on the film backlot in January 2023 and will be part of Totah Studios. The backlot will consist of a series of buildings that could pass for a small Middle Eastern, Native American, or Mexican village on site. The total cost for this project will be approximately \$250,000. Plans for the ribbon cutting is scheduled for the Fall 2023.

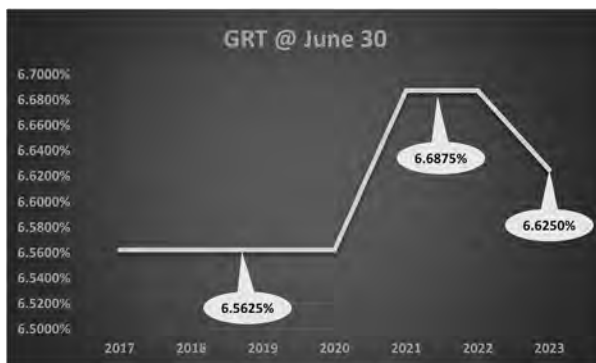
The oil and gas industry also contribute to San Juan County’s revenue base; however, this revenue is considered to be a one-time revenue source rather than a recurring revenue due to its

volatility. San Juan County saw a boom in activity which led to increased revenues. Actual revenues for FY23 were \$10,819,405 which is an increase of 98.91% over FY22 revenue of \$5,439,320. 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 1,100 jobs, or 2.6%. The private sector increased 3.2%, mainly in goods-producing industries. The public sector was unchanged from the previous year levels in total and in each of the three subsectors. San Juan County had an unemployment rate of 5.4% in June 2023 which is an increase of 1.6% from the 3.8% rate reported in May 2023. New Mexico’s unemployment rate was 4.5% in June 2023 which is an increase from 3.4% in May 2023. The national unemployment rate in June 2023 was 3.8% which is an increase of 0.4% from May 2023 rate of 3.4%.

According to the Federal Housing Finance Agency, the Farmington MSA House Price Index (HPI), a measurement of single-family housing prices, was at -2.97% for the 1st quarter of 2023 as compared to 5.37% from the 1st quarter of 2022. Sold statistical data provided by the San Juan County Board of Realtors indicates there were 86 residential units sold in June 2023 compared to 93 units sold in June 2022. The average days on the market for June 2023 were 19 days compared to 30 days for June 2022.

The June 2023 year-to-date building permits for the City of Farmington increased from 368 in 2022 to 429 in 2023. San Juan County reported a combined total of 1,222 permits issued to citizens of San Juan County, Aztec and Bloomfield for the fiscal year ending June 30, 2023, an increase from the 344 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 FY24 is \$675,788.

Property Taxes. Property Tax revenues were budgeted a slight increase of 1.14% over the FY23 actual receipts. 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. In FY23, there was a large boom in oil and gas production. The revenue collections for FY23 were 100.97% over what was budgeted. This boom will be seen in the oil and gas equipment in FY24 since the equipment is based on the prior year’s production. This revenue source is very volatile and is considered to be a one-time revenue instead of a recurring revenue.

Expenditure Estimation

Employees / Wage & Benefit. San Juan County Commission budgeted a COLA increase of 1% effective July , 2023. The Commission also budget a step increase up to 3% for FY24.

San Juan County worked with Valliant to conduct a compensation study for all positions within the County to ensure our wages are comparable to similar local governments. This study was presented to the Commission for consideration to include in the FY24 budget during the Budget Workshop in May 2023. The Commission determined, based on specific criteria, to move forward to include the market increase in wages in the FY24 budget.

Employee Health Plan. The County had to reassess the health plan for the FY24 budget cycle as the cost of health care and the usage of the plan continues to trend upwards. After numerous discussions and presentation to the Commission, it was determined that effective January 1, 2024, the County would move from the current self-funded insurance plan to the State of NM Benefit Plan.

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

- FY2020 - \$6.9 million
- FY2021 - \$7.2 million
- FY2022 - \$6.9 million
- FY2023 - \$7.0 million
- FY2024 - \$3.4 million
(only ½ year was budgeted)



Major Funds

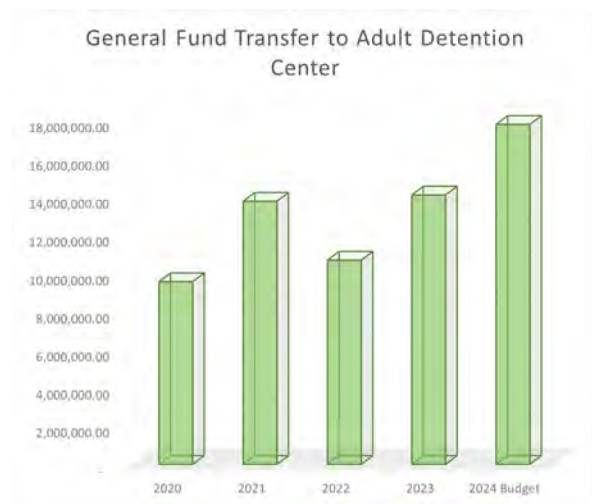
The County maintains 34 individual governmental funds in which each fund is evaluated and budgeted for. Because of annual financial statement preparation, financial statement audit and due to financial regulation/principles, the County must annually determine its major funds. The major funds presented for the prior fiscal year were the following:

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

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

General Fund revenue is projected at \$66.66 million which is 48.66% of total budgeted revenues. This is also a slight increase of 2.54% over the FY23 adjusted budget for the General Fund. Due to the revenues coming in significantly higher than anticipated in FY23, to maintain fiscal responsibility and continue to budget conservatively, the revenues have been budgeted 19.41% lower than the actual revenues received in FY23. The Transfer Analysis process, identified earlier in this budget message, will bring in approximately \$675,788 to the General Fund in FY24. General Fund expenditures are budgeted at \$39.3 million, a 23.2% increase over FY23 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. The estimated transfers budgeted for FY24 is approximately \$17.8 million and represents a 26.26% increase from FY23 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, 2023, the County was in compliance with all requirements of its grant projects.

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 current rate for FY24 will be one quarter of one percent. Collections for FY24 are expected to generate \$8.9 million in revenue. Such revenues are budgeted to support the ambulance fund in the amount of \$4.0 million and San Juan County Communications Authority, a discretely presented component unit of the County, in the amount of \$6.1 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, 2022 was awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association of the United States and Canada (GFOA). The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting. To be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current 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 FY06 through FY22 representing the 18th 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, 2022. 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 15th year the County has received the award.

For the fourth consecutive year, San Juan County received the Popular Annual Financial Report (PAFR) award from GFOA for fiscal year ending June 30, 2022. 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.

In 2023, San Juan County received the NACo Achievement Award for our debt-free long-term capital financing plan from the National Association of Counties. San Juan County has developed a long-rang 30- year planning method that uses existing recurring cashflows as well as federal, state and local grants to fund large capital projects. This eliminates the need of the standard practice of issuing debt to finance the building of infrastructure, buildings, and roads.

Conclusion

The FY24 budget process took into account the additional one-time revenue source money collected over budget in FY23 and analyzed how to incorporate it into our goal of becoming debt free by 2037. Money has been set aside to fund the 30-year capital projects and have been able fund various other projects that will benefit the residents of San Juan County.

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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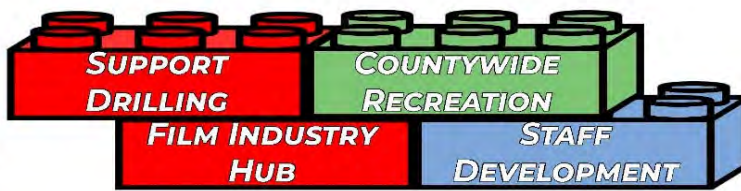
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Building Blocks for A Stronger Community

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

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

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

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

How are we going to accomplish these initiatives?

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



Commission adopted- September 2021

SJCounty.net/plan

Last Updated- 9/9/2021

Strategic Plan Progress

Support Law Enforcement

New Helicopter - A new helicopter to support the SJCSO has been spec'd, funded, budgeted, ordered, and scheduled for delivery in December 2023. Project cost of \$2,979,916.

Recruitment & Retention Grant - The SJCSO was the recipient of \$3,150,000 from the NM Law Enforcement Recruitment Fund grant. This provided for \$15,000 hiring bonuses for new officers and lateral officers, \$15,000 retention stipends for current officers and cadets, and an intent to offer \$5,000 referral stipends for SO employees.

"Thank You" Banner - Banners were completed and hung during Law Enforcement Appreciation Month



Proactive Marketing for Hiring - Utilizing funds from the NM Law Enforcement Recruitment grant, a full-time administrative recruiter was hired.

Make Us Shine

Single Stream Recycling - This is being evaluated and still on the list for future consideration. Quotes from Waste Management have been requested to proceed with budget impact and Commission consideration. Pending improved post-consumer products markets.

State Highway Gateway Signage - A welcome sign visible by north-bound traffic was constructed on Highway 550 at the county line. Signs will be constructed at other state highway county line crossings in the future.

Monthly Community Trash Pickup Days - The idea is to coordinate monthly trash cleanup days, possibly make it a high school eligible community service requirement. Mesa Sand & Gravel partnered and did a cleanup along Road 350. We are continuing to recruit partners from the local community.

Emulate Adopt-a-Highway Program - Implement a program to place signs for vendors areas to keep clean. The Public Works director is pursuing the program.

Change the "85% personal choice" Mindset - Research has shown that 85% of all littering is the result of a person's indifference to littering. A State grant provided for a few months of funding for billboards that displayed educational material about littering to try and combat that indifference. The same messaging will be used on SJC's new digital displays.

Educate on Littering - Small amounts of social media messaging has been done. Information has been posted on billboards in the county and is also being displayed on the County's new digital displays.

Public Lands Clean Up Program - The program will be advertised in the February 2023 County newsletter. The first cleanup took place during March 2023.

Billboard Messaging - The County's new digital displays are currently being used to display messages about beautification efforts.

Shop Local

Monthly Meetings to Support Four Corners Economic Development - Monthly meetings have been held throughout 2022 with the goal of promoting ways to encourage and develop local shopping messaging.

Support Chamber of Commerce - San Juan County is a member of Chamber of Commerce and supports their efforts to promote local shopping.

SJC Purchasing Department Local Spending - \$14,942,521 of San Juan County's Purchases were to local businesses.

Tree Planting

Add Trees to County-owned Areas - There is room for an estimated 175 additional trees at County-owned properties. Received a budget adjustment for FY23 to fund the purchase of 30 trees. So far, 15 of those trees have been planted at McGee Park. Public Works has planted fruit trees at transfer stations. Planting will resume in the spring.

Leverage Partnership with Extension Office - The Leadership San Juan group worked with the Extension Office to plant native trees on the Growing Forward Farm in early 2022.



County Profile

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

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



Bisti Badlands, Photo by W. Dean Howard Photography

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 644 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.

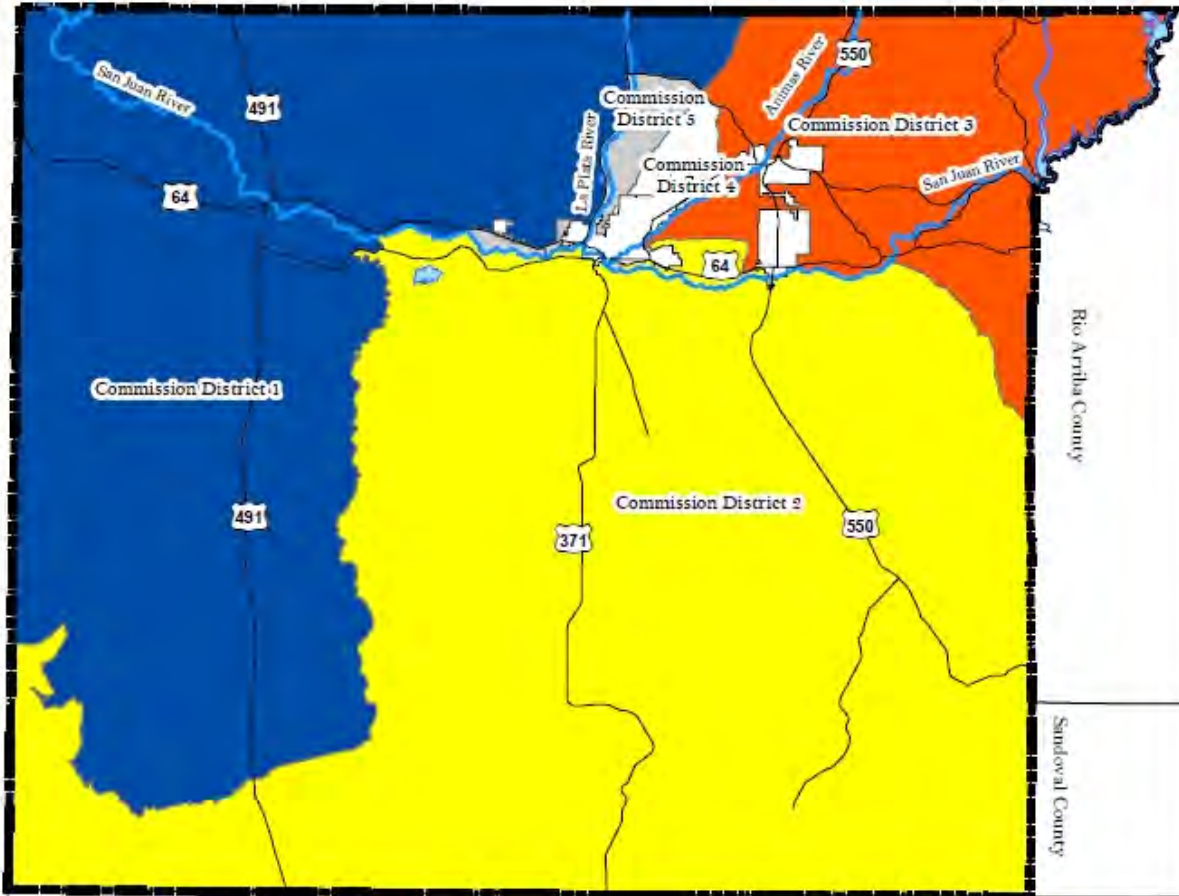
San Juan County administrators and staff are dedicated to keeping the neighborly atmosphere of the county, while encouraging growth and prosperity in unknown economic times. Working closely with the cities of Aztec, Bloomfield, Farmington, Kirtland and Shiprock, County officials work hard to provide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



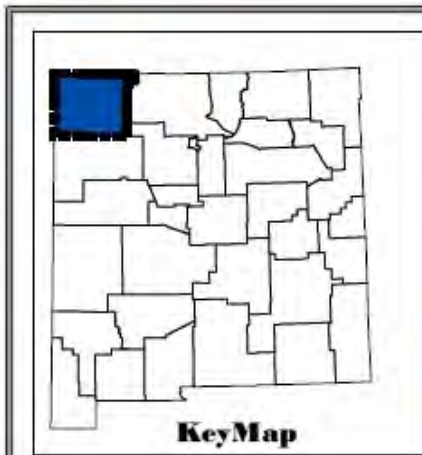
San Juan County Administrative Building

County Map

San Juan County, NM



McKinley County



Map Created by:
 San Juan County GIS Dept.
 100 S. Oliver Aztec, NM 87410
 No warranty is made as to the accuracy,
 reliability, or completeness of this
 map or the data represented.
 Map created in ArcMap-ArcAdvanced 10.8.1 GIS software.
 Data collected from various sources.
 Updated: 6/13/2023





Demographics

San Juan County Demographics			
Population		Workforce (June 2023)	
2022	120,418	Labor force	49,242
		Employment	46,605
Age (2022)		Establishments (4th Qtr 2022)	3,018
Under 5 years	5.6%	Weekly wage average (4th Qtr 2022)	\$1,047
5yrs – 17yrs	25.1%	Unemployment Rate	5.4%
18yrs – 64yrs	52.6%	Education (2021)	
65 & older	16.7%	High School graduate	85.9%
Median age (2022)	37.7	Bachelor's degree or higher	14.9%
Sex (2022)		School enrollment (2023)	21,416
Male	49.50%	Land Area/Ownership	
Female	50.50%	Total Square Miles	5,535
Race (2022)		Navajo and Ute Mountain Reservations – 3,588 sq. miles (65%)	
White	30.6%	Federal Government – 1,396 sq. miles (25%)	
Hispanic	21.8%	State of New Mexico – 189 sq. miles (3.5%)	
American Indian	43.1%	Private Land – 362 sq. miles (6.5%)	
Black	0.7%	Principal Employers (2023) Industry Type	
Asian	0.7%	San Juan Regional Medical Center	Health Care
Other	3.1%	Navajo Agricultural Products Industry	Agriculture
Housing		Farmington Public Schools	Education
Housing units (2022)	48,198	San Juan College	Higher Education
Homeownership rate (2017-2021)	70.7%	City of Farmington	Government
Median value of owner occupied (2017-2021)	\$155,000	Aztec Well Service	Oil & Gas
Households		San Juan County	Government
Persons per household (2017-2021)	2.98	Central Consolidated Public Schools	Education
Median household income (2017-2021)	\$ 47,485	Basin Home Health	Health Care
Per capita personal income (2017-2021)	\$ 22,857	Bloomfield Schools	Education
Person below poverty level (2017-2021)	24.3%		
Source: US Census Bureau, State of New Mexico Department of Labor, San Juan Economic Development Service, National Center for Education Statistics			

BUDGET OVERVIEW



Photo by W. Dean Howard Photography





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 2023 Financial Policies will be adopted by the San Juan County commission with the fiscal year 2024 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.

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 FY24 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.

Basis of Budgeting and Budget Requirements

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.

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.

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
Budget Workshop to Interim Budget Presentation
Schedule of Changes Interim to Final (07.25.23)

Fund Title	Fund	Revenues			Transfers			Expenditures				Total Expense Change	Final Budget
		Interim Budget	Change in Estimate	Final Budget	Interim Budget	Change in Estimate	Final Budget	Interim Budget	Personnel	Operating Changes	Capital		
GENERAL FUND	100	68,258,935	(1,700,000)	66,558,935	(49,725,433)	(5,884,760)	(55,610,193)	38,370,423	36,875	899,761	-	925,836	39,296,059
APPRAISAL FEE FUND	101	803,000	-	803,000	-	-	-	1,004,489	(69)	-	-	(69)	1,004,420
ROAD FUND	102	2,830,000	-	2,830,000	4,054,956	9,187	4,064,143	6,608,214	-	-	-	-	6,608,214
HEALTH CARE ASSISTANCE FUND	103	5,397,267	-	5,397,267	(29,126)	-	(29,126)	6,751,900	(5)	92,252	-	92,247	6,844,147
RISK MANAGEMENT FUND	104	25,000	-	25,000	3,372,202	989,247	4,361,449	3,397,065	-	-	-	-	3,397,065
MAJOR MEDICAL FUND (group insurance)	105	4,544,515	(215,566)	4,328,949	120,203	(120,203)	-	4,664,718	-	-	-	-	4,664,718
CORRECTIONS FUND	201	1,753,000	-	1,753,000	17,275,091	535,307	17,810,398	19,028,091	10,372	372,711	152,224	535,307	19,563,398
ENVIRONMENTAL - SOLID WASTE	202	1,099,000	-	1,099,000	1,560,228	23,204	1,583,432	2,998,512	(6,489)	-	-	(6,489)	2,992,023
COMMUNICATIONS / EMIS GRT FUND	204	8,965,807	-	8,965,807	(9,504,880)	(129,320)	(9,633,980)	224,718	-	-	-	-	224,718
AMBULANCE FUND	205	4,000	-	4,000	3,403,984	522,485	3,926,469	3,407,994	(23)	523,835	-	523,812	3,931,776
EMERGENCY MEDICAL SERVICES FUND	206	60,440	-	60,440	-	-	-	78,574	-	-	-	-	78,574
COMMUNICATIONS AUTHORITY	207	24,300	568,942	593,242	5,902,939	(393,165)	5,509,774	5,927,239	-	-	177,104	177,104	6,104,343
FARM & RANGE FUND	208	-	-	-	-	-	-	127,321	-	17,369	-	17,369	144,690
STATE FIRE FUNDS	209	2,655,160	208,880	2,864,040	-	-	-	2,928,100	-	(64,060)	-	(64,060)	2,864,040
LAW ENFORCEMENT PROTECTION FUND	211	225,500	(10,500)	215,000	-	-	-	225,500	-	19,573	-	19,573	245,073
CRIMINAL JUSTICE TRAINING AUTHORITY	212	230,000	-	230,000	-	-	-	252,078	-	-	-	-	252,078
GOLF COURSE FUND	216	991,315	-	991,315	1,264,389	105,943	1,370,332	2,255,704	-	20,000	112,171	132,171	2,387,875
INTERGOVERNMENTAL GRANTS	218	23,832,743	4,768,129	28,600,872	2,236,178	523,755	2,759,933	44,225,004	-	4,080,778	-	4,080,778	48,306,382
SENIOR CITIZENS	219	108,313	-	108,313	424,049	39,377	463,426	532,362	-	-	74,890	74,890	607,222
FIRE EXCISE TAX FUND	222	3,825,089	-	3,825,089	840,588	-	840,588	4,870,629	(23)	147,787	1,164,174	1,311,918	6,182,547
ALTERNATIVE SENTENCING	223	3,080,408	(300,408)	2,779,999	-	-	-	3,041,530	(41)	899	-	848	3,042,378
CLERK RECORDING EQUIPMENT FEE	225	90,000	-	90,000	-	-	-	90,350	-	-	30,000	30,000	90,350
LG ABATEMENT OPIOID	270	49,315	-	49,315	-	-	-	389,459	-	16,317	-	16,317	385,776
CANNABIS REGULATION ACT	280	25,000	-	25,000	(37,771)	(5,326)	(43,097)	1,500	-	-	-	-	1,500
SJC HOUSING AUTHORITY	292	1,378,500	-	1,378,500	-	-	-	1,500,826	-	-	-	-	1,500,826
WATER RESERVE	293	1,832,493	-	1,832,493	(1,910,228)	(53,645)	(1,963,873)	-	-	-	-	-	-
SAN JUAN WATER COMMISSION	294	113,547	-	113,547	1,820,734	53,645	1,874,379	1,834,281	153,645	-	-	153,645	1,987,926
JUVENILE SERVICES FUND	296	968,500	-	968,500	2,981,139	184,269	3,165,408	3,949,839	47,500	54,843	81,926	184,269	4,133,908
C.D.B.G. PROJECTS FUND	310	466,953	-	466,953	-	-	-	466,953	-	-	956	956	467,909
COMMUNICATIONS AUTHORITY CAPITAL	312	-	-	-	-	-	-	-	-	-	-	-	-
CAPITAL REPLACEMENT FUND	316	-	-	-	7,558,536	1,100,000	8,658,536	7,311,531	-	-	1,875,935	1,875,935	9,187,466
CAPITAL REPLACEMENT RESERVE	318	25,000	-	25,000	(29,578)	1,461,678	1,462,100	-	-	-	-	-	-
ROAD CONSTRUCTION FUND	321	-	-	-	1,410,090	8,322	1,418,322	1,880,454	-	-	-	-	1,880,454
DEBT SERVICE	410	-	-	-	7,011,800	1,000,000	8,011,800	4,721,739	-	-	-	-	4,721,739
		\$ 133,463,095	3,319,477	136,782,572	\$ -	-	-	\$ 173,315,467	240,742	6,236,095	3,805,290	10,082,127	183,397,564

The changes from the interim budget to final budget resulted in an increase in revenues of \$3,319,477 as well as an increase in expenditures of \$10,082,127. The increase in revenues encompasses an additional \$4,768,129 in intergovernmental grant funding, \$568,942 in E911 funding for Communication Authority, and reduction of \$1,700,000 in general fund revenues. The main factor in the General Fund revenues being decreased was the removal of the GRT Equalization payment, management did not think the County would qualify to receive these funds for FY24. The increase in expenditures can be attributed to the additional grant funding, personnel expenses 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 2024

Meeting with County Executive Office to discuss FY24 budget process	Multiple Jan./Feb.
Budget worksheets sent to Department Heads and Elected Officials	April 3, 2023
Due date for all budgets to be entered into the financial system	April 17, 2023
Budget discussions with County Executive Office	May 2, 2023
Budget meetings with Department Heads and Elected Officials	April & May 2023
Budget workshop with County Commissioners	May 9, 2023
Interim budget presentation to County Commission	May 23, 2023
Approval of interim budget by County Commission	May 23, 2023
Deadline for submission of interim budget to New Mexico Department of Finance and Administration	June 1, 2023
Approval of interim budget by New Mexico Department of Finance and Administration	June 21, 2023
Final budget presentation to County Commission	July 27, 2023
Approval of final budget by County Commission	July 27, 2023
Deadline for submission of final budget to New Mexico Department of Finance and Administration	July 31, 2023
Approval of final budget by New Mexico Department of Finance and Administration	August 15, 2023

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.

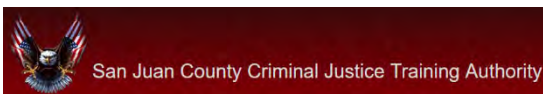


Farm and Range - To account for the activities of predator and environmental controls for the area ranches. Funding is provided by a State Grazing Grant. The fund was created by authority of state statute (see Section 6-11-6, NMSA 1978 Compilation).

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)

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.

Cannabis Regulation Act - To track all activity related to the Cannabis Regulation Act to enable the DFA Local Government Division to analyze the data more efficiently. The State has determined that the cannabis revenue does not have any restrictions on use for these tax proceeds.

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

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

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

San Juan Water Commission

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

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, 2023 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.

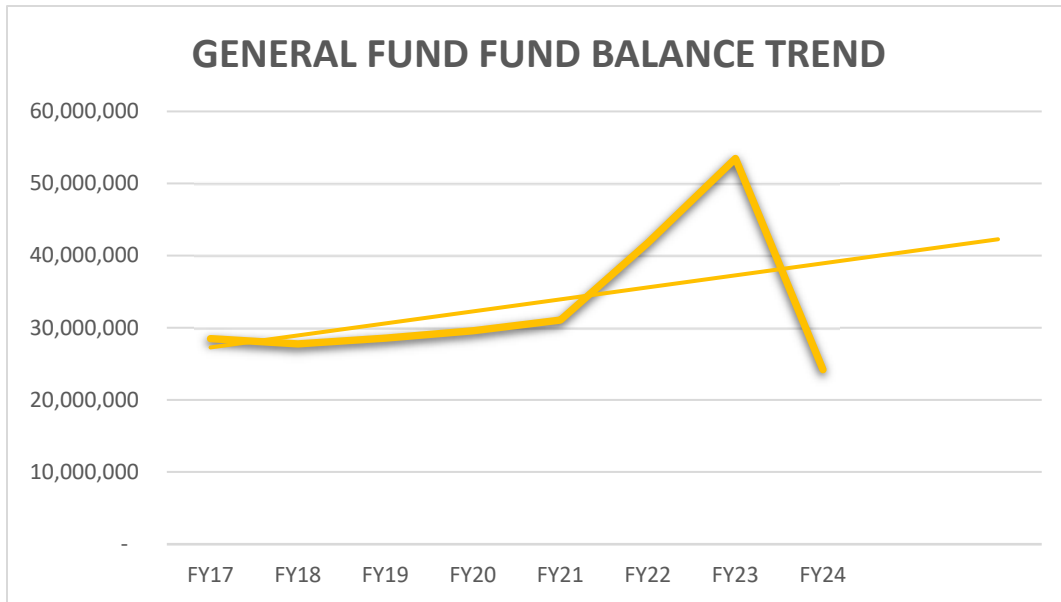




Major Funds 7-year Fund Balance Trend

General Fund

	FY17	FY18	FY19	FY20	FY21	FY22	(Unaudited) FY23	Budgeted FY24
Beginning Balance	\$ 32,590,082	28,482,738	27,763,485	28,549,871	29,570,086	31,057,587	41,769,170	53,490,766
Increases	68,605,205	68,033,270	73,436,911	73,072,412	81,700,540	96,044,762	109,783,285	88,887,628
Decreases	(72,712,549)	(68,752,523)	(72,650,525)	(72,052,197)	(80,213,039)	(85,333,179)	(98,061,689)	(118,172,827)
	(4,107,344)	(719,253)	786,386	1,020,215	1,487,501	10,711,583	11,721,596	(29,285,199)
Ending Balance	\$ 28,482,738	27,763,485	2,549,871	29,570,086	31,057,587	41,769,170	53,490,766	24,205,567
Percent Change	-	-2.53%	2.83%	3.57%	5.03%	34.49%	28.06%	-54.75%

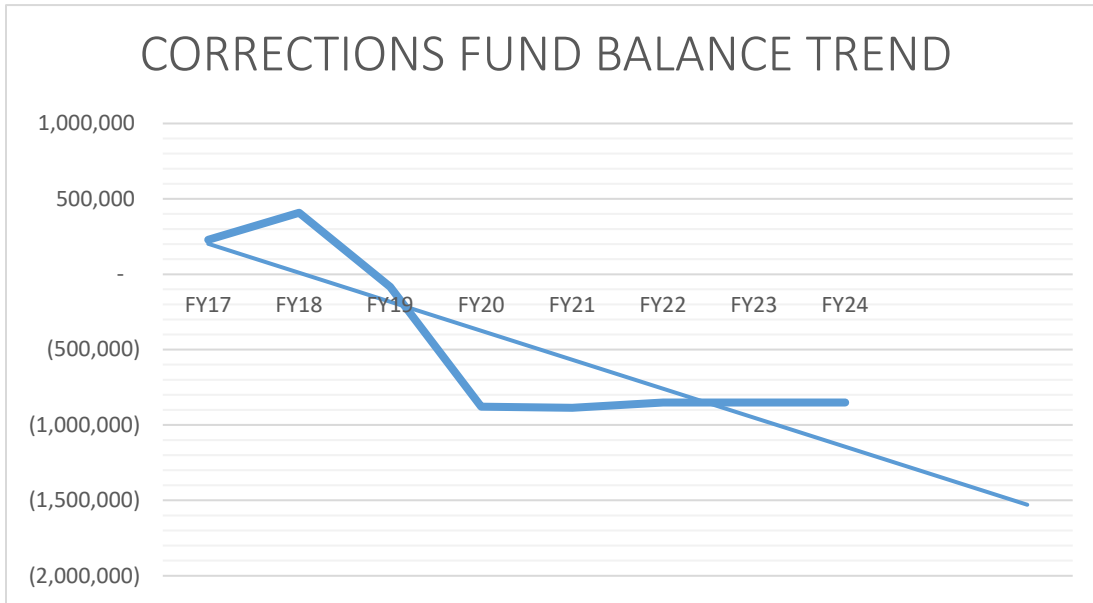


In FY23, there was a large boom in oil and gas production. The revenue collections for FY23 were 100.97% over what was budgeted. This boom will be seen in the oil and gas equipment in FY24 since the equipment is based on the prior year’s production. This revenue source is very volatile and is considered a one-time revenue instead of a recurring revenue. The gross receipts tax also came in higher than anticipated and the amount received over budget will also be considered a one-time revenue. These revenues will help fund the 30-year capital projects and other capital projects that will benefit the residents of San Juan County.

Major Funds 7-year Fund Balance Trend (Continued)

Corrections Fund

	FY17	FY18	FY19	FY20	FY21	FY22	(Unaudited) FY23	Budgeted FY24
Beginning Balance	\$ 446,282	228,507	407,746	(83,949)	(878,854)	(886,119)	(850,817)	(850,817)
Increases	13,619,713	16,028,846	15,604,748	15,042,042	14,836,406	12,383,707	16,225,882	19,563,398
Decreases	(13,837,488)	(15,849,607)	(16,096,443)	(15,836,947)	(14,843,671)	(12,348,405)	(16,225,882)	(19,563,398)
Ending Balance	\$ 228,507	407,746	(83,949)	(878,854)	(886,119)	(850,817)	(850,817)	(850,817)
Percent Change	-	78.44%	-120.59%	-946.89%	-0.83%	-3.98%	0.00%	0.00%



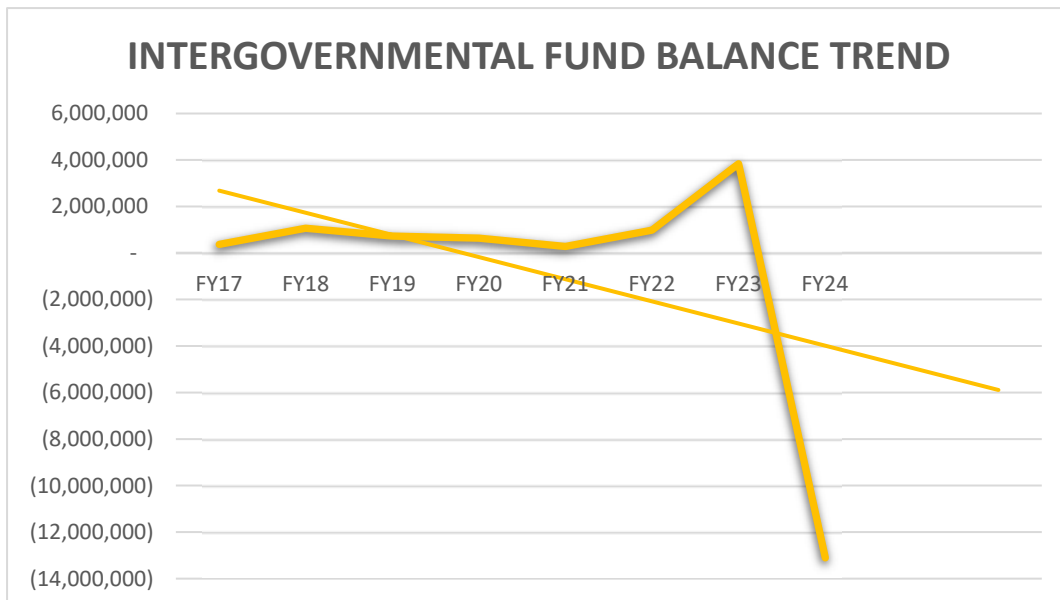
As a result of the significant contributions from the general fund, the County budgets the fund to maintain a zero cash balance. At fiscal year-end, changes in assets and liabilities will cause this balance to fluctuate positive or negative. The negative fund balance of \$850,817 for FY23 indicates there 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

	FY17	FY18	FY19	FY20	FY21	FY22	(Unaudited) FY23	Budgeted FY24
Beginning Balance	\$ (369,173)	364,480	1,059,885	722,007	636,505	274,845	982,223	3,840,303
Increases	3,299,020	1,753,088	3,380,090	6,945,374	10,484,385	17,843,491	20,918,311	31,360,805
Decreases	(2,565,367)	(1,057,683)	(3,717,968)	(7,030,876)	(10,846,045)	(17,136,113)	(18,060,232)	(48,306,382)
	733,653	695,405	(337,878)	(85,502)	(361,660)	707,378	2,858,080	(16,945,577)
Ending Balance	\$ 364,480	1,059,885	722,007	636,505	274,845	982,223	3,840,303	(13,105,274)
Percent Change	-	190.79%	-31.88%	-11.84%	-56.82%	257.37%	290.98%	-441.26%

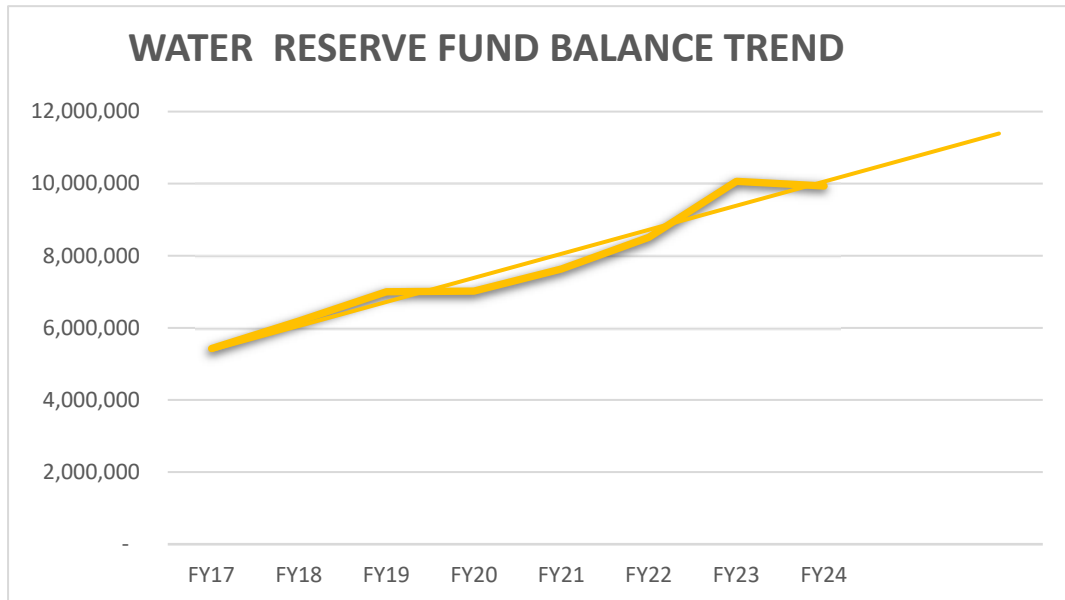


Fund balance will fluctuate from year to year based on grants received and spent. As the County does not receive many advance grants, it is anticipated that the fund balance would fluctuate around \$1 million; however, since the receipt of American Rescue Plan Act grant was awarded, there was a sharp increase in fund balance. The spending down of these funds is what represents the sharp decline in the fund balance trend.

Major Funds 7-year Fund Balance Trend (Continued)

Water Reserve Fund

	FY17	FY18	FY19	FY20	FY21	FY22	(Unaudited) FY23	Budgeted FY24
Beginning Balance	\$ 5,356,679	5,426,601	6,189,771	7,000,720	7,016,857	7,628,987	8,509,806	10,062,900
Increases	1,843,927	1,894,376	1,995,145	1,893,225	1,837,756	1,655,285	2,598,802	1,832,493
Decreases	(1,774,005)	(1,131,206)	(1,184,196)	(1,877,088)	(1,225,626)	(774,466)	(1,045,708)	(1,963,873)
	733,653	695,405	(337,878)	16,137	612,130	880,819	1,553,094	(131,380)
Ending Balance	\$ 5,426,601	6,189,771	7,000,720	7,016,857	7,628,987	8,509,806	10,062,900	9,931,520
Percent Change	-	14.06%	13.10%	0.23%	8.72%	11.55%	18.25%	-1.31%



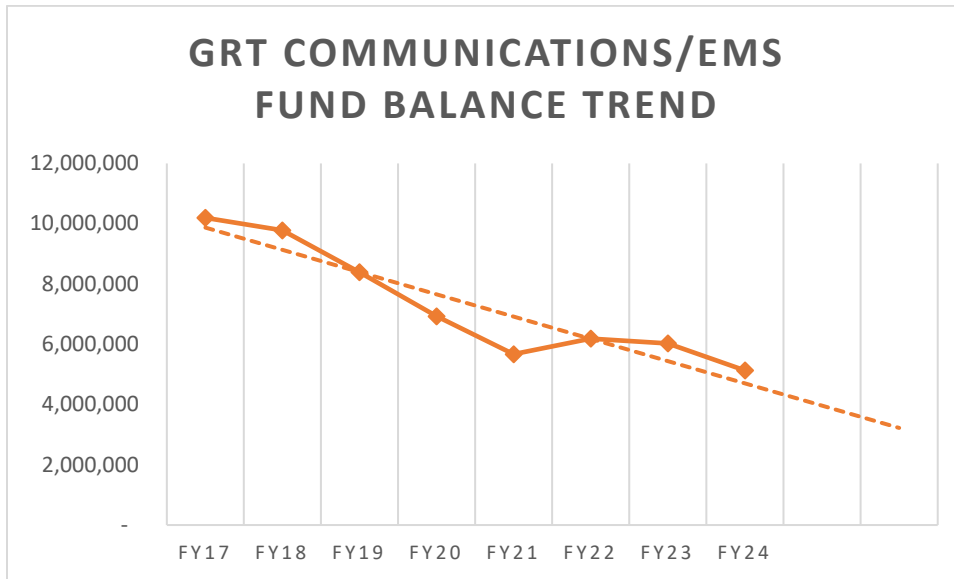
The Water Reserve Fund receives revenue from a 0.5 mil levy in property tax which, through a Joint Powers agreement (JPA), funds San Juan Water Commission, a discreetly presented component unit of San Juan County. San Juan Water Commission has entered into several water lease agreements and has had a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

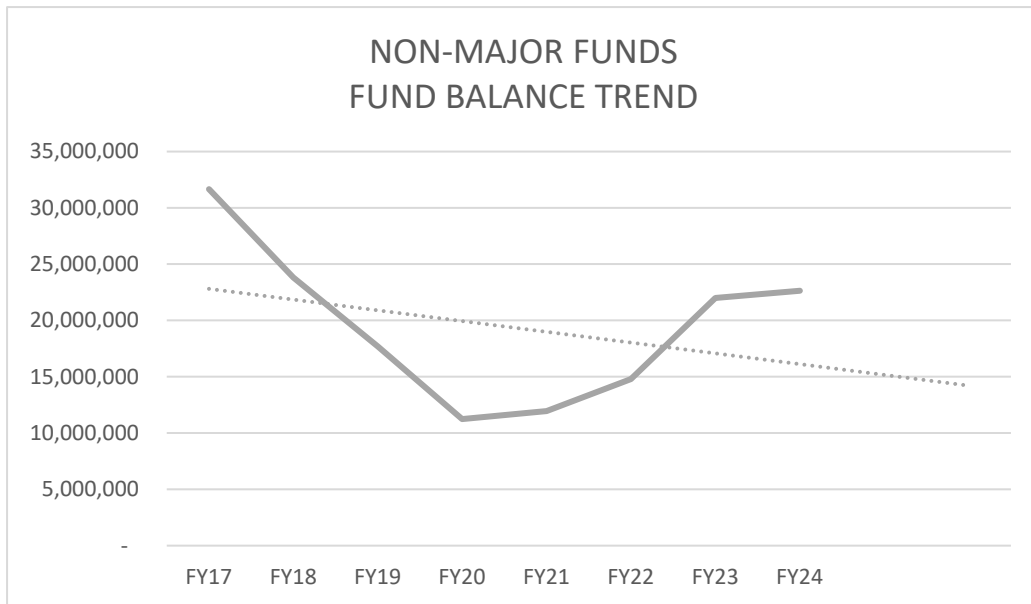
	FY17	FY18	FY19	FY20	FY21	FY22	(Unaudited) FY23	Budgeted FY24
Beginning Balance	\$ 11,325,724	10,190,538	9,775,781	8,386,581	6,923,751	5,665,675	6,181,705	6,022,879
Increases	8,713,887	8,843,982	8,841,781	9,047,088	8,468,126	9,322,403	14,109,729	12,920,128
Decreases	(9,849,073)	(9,258,739)	(10,230,981)	(10,509,918)	(9,726,202)	(8,806,373)	(14,268,555)	(13,814,346)
	(1,135,186)	(414,757)	(1,389,200)	(1,462,830)	(1,258,076)	516,030	(158,826)	(894,218)
Ending Balance	\$ 10,190,538	9,775,781	8,386,581	6,923,751	5,665,675	6,181,705	6,022,879	5,128,661
Percent Change	-	-4.07%	-14.21%	-17.44%	-18.17%	9.11%	-2.57%	-14.85%



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. This GRT went into effect July 1, 2022 with collections starting in September 2022. These increased revenues are reflected in the unaudited FY23 Fund financials.

Aggregate Non-Major Funds 7-year Fund Balance Trend

	FY17	FY18	FY19	FY20	FY21	FY22	(Unaudited) FY23	Budgeted FY24
Beginning Balance	\$ 36,623,829	31,660,892	23,812,853	17,680,261	11,243,564	11,952,765	14,786,506	21,993,753
Increases	45,803,902	24,237,951	28,815,275	27,243,656	31,928,097	35,363,649	40,910,085	49,005,858
Decreases	(50,766,839)	(32,085,990)	(34,947,867)	(33,680,353)	(31,218,896)	(32,529,908)	(33,702,838)	(48,363,179)
	(4,962,937)	(7,848,039)	(6,132,592)	(6,400,014)	709,201	2,833,741	7,207,247	642,679
Ending Balance	\$ 31,660,892	23,812,853	17,680,261	11,243,564	11,952,765	14,786,506	21,993,753	22,636,432
Percent Change	-	-24.79%	-25.75%	-36.41%	6.31%	23.71%	48.74%	2.92%



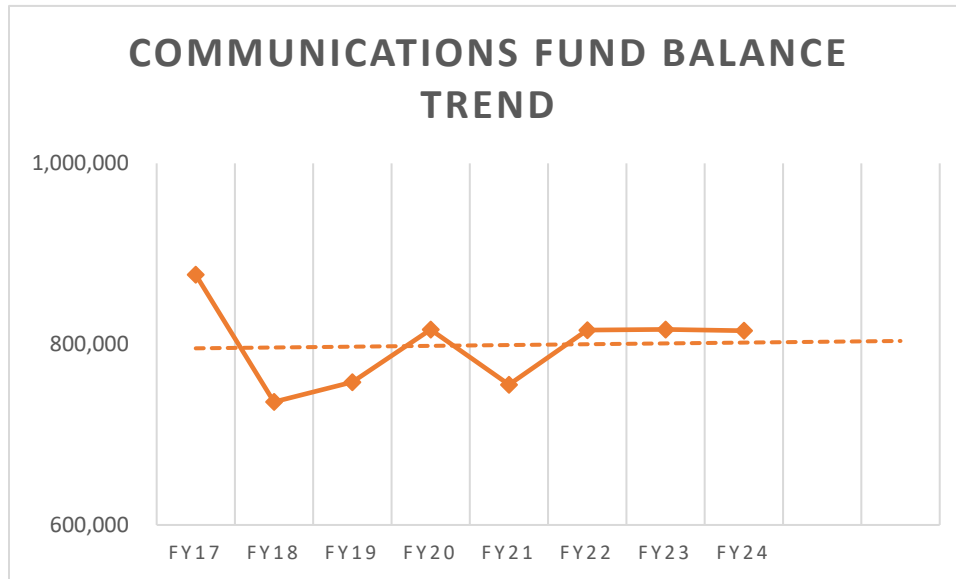
The County’s non-major funds are comprised of special revenue funds, capital projects funds and a debt service fund. These funds were established for their specific purposes and, as a result, monies are expended in the course of business each fiscal year. Some funds generate revenues while others receive 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). The actual trend has an upward trajectory as some funds are not spending down their cash balances and are carrying them over from year to year so that capital purchases can be made in the coming years (ie. the State Fire Fund).



Component Units 7-year Fund Balance Trend

San Juan Communications Authority

	FY17	FY18	FY19	FY20	FY21	FY22	(Unaudited) FY23	Budgeted FY24
Beginning Balance	\$ 906,019	876,905	736,062	757,923	816,048	755,080	815,446	816,138
Increases	4,003,002	4,146,492	3,991,024	4,030,232	3,491,929	4,076,323	5,627,155	6,276,901
Decreases	(4,032,116)	(4,287,335)	(3,969,163)	(3,972,107)	(3,552,897)	(4,015,957)	(5,626,463)	(6,278,228)
	(29,114)	(140,843)	21,861	58,125	(60,968)	60,366	692	(1,327)
Ending Balance	\$ 876,905	736,062	757,923	816,048	755,080	815,446	816,138	814,811
Percent Change	-	-16.06%	2.97%	7.67%	-7.47%	7.99%	0.08%	-0.16%

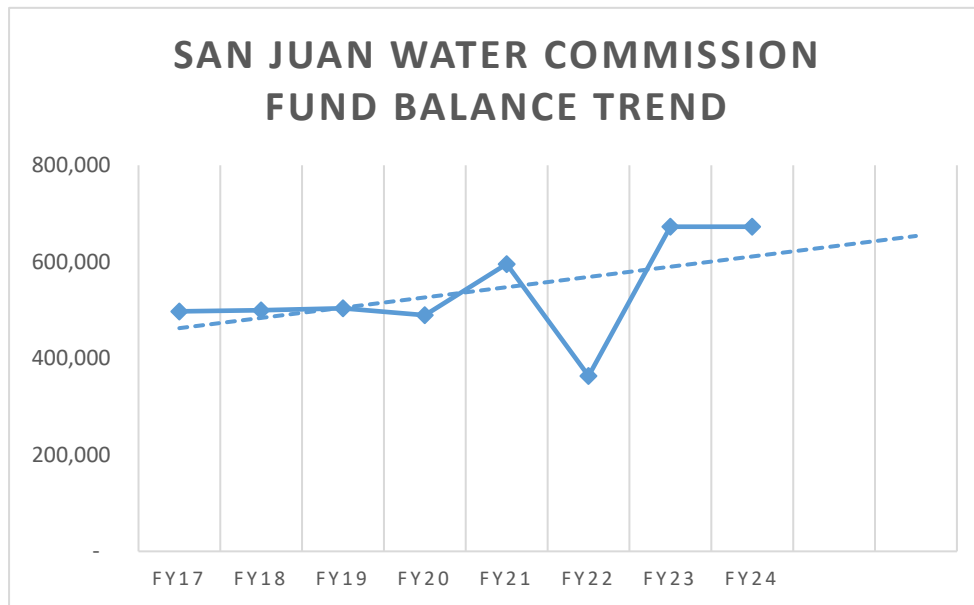


San Juan Communications Authority is a discretely presented component unit of San Juan County. The revenue funding comes from the Gross Receipts Tax Communications/Emergency Medical Services Fund (which is presented as a major fund above). As costs have continued to increase and the gross receipts tax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

Component Units 7-year Fund Balance Trend (Continued)

San Juan Water Commission

	FY17	FY18	FY19	FY20	FY21	FY22	(Unaudited) FY23	Budgeted FY24
Beginning Balance	\$ (35,295)	497,080	499,526	503,635	489,381	595,325	363,558	672,876
Increases	1,573,988	1,036,451	1,104,916	1,685,777	1,190,357	1,054,069	1,429,632	2,072,420
Decreases	(1,041,613)	(1,034,005)	(1,100,807)	(1,700,031)	(1,084,413)	(1,285,836)	(1,120,314)	(2,072,420)
Ending Balance	\$ 532,375	2,446	4,109	(14,254)	105,944	(231,767)	309,318	-
Percent Change	-	0.49%	0.82%	-2.83%	21.65%	-38.93%	85.08%	0.00%



San Juan Water Commission is a discretely presented component unit of San Juan County. 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 86.63% of the FY24 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, 2023. The County’s overall gross receipts tax rate as of July 1, 2023 is 6.5% (4.875% State rate plus 1.6250% imposed GRT within San Juan County). Below is how the imposed rates will be dedicated.



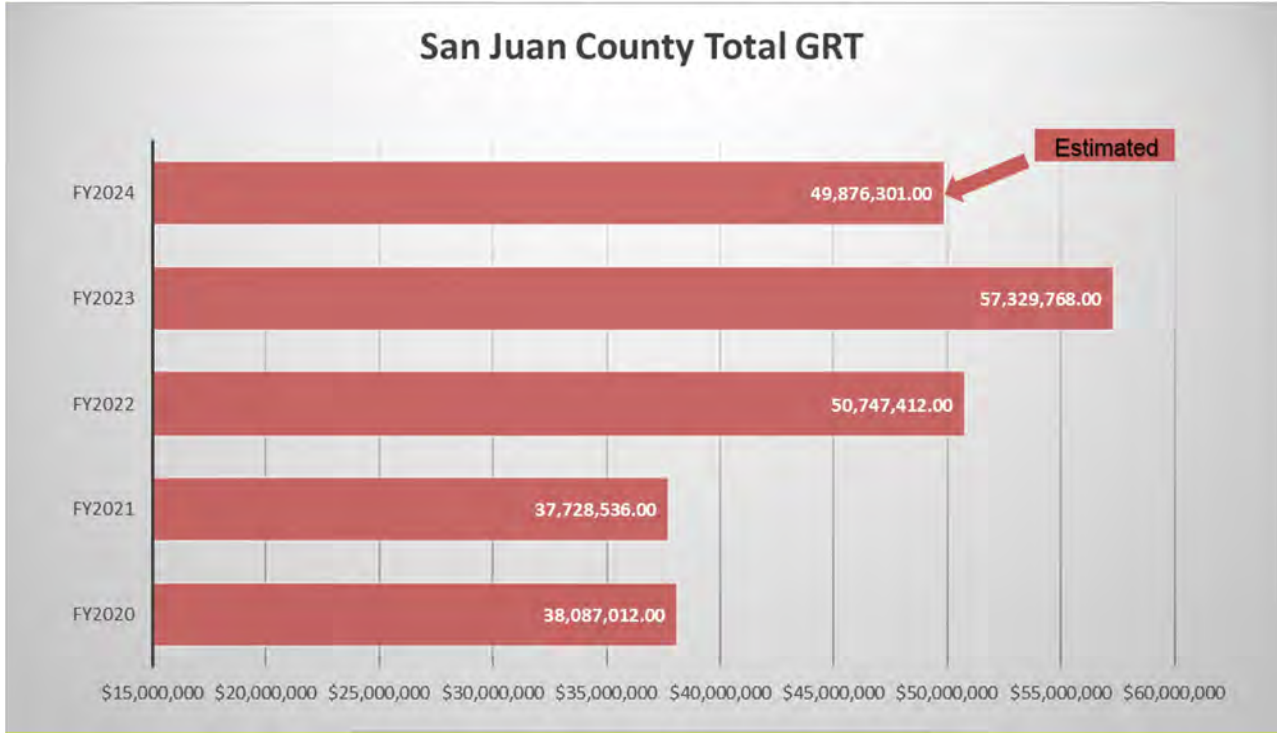
Consolidated County Gross Receipts Tax
County Wide GRT – Imposed rate of 0.9375%
County Area GRT – Imposed rate of 0.125%
County Area GRT w/referendum – Imposed rate of 0.25%
Other County Local Gross Receipts Tax
County Health Care Gross Receipts – Imposed rate of 0.0625%
County Emergency Com and Emergency Med & Beh Hlth Srvs 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, 2023.

San Juan County GRT Imposed vs. Authorized As of July 1, 2023					
Gross Receipts Tax	Total Taxing Authority Imposed	Percentage Imposed	Unused Authority	FY24 Budgeted Gross Revenue	Potential Additional Revenue
County Wide GRT	1.2500%	0.9375%	0.3125%	31,245,594	14,288,078
County Area GRT	0.1250%	0.1250%	0.0000%	1,447,543	
County Area GRT w/referendum	0.3750%	0.2500%	0.1250%	2,895,086	1,447,543
County Health Care GRT	0.0625%	0.0625%	0.0000%	5,372,271	
County Emerg. Comm/EMS/Beh Health	0.2500%	0.2500%	0.0000%	8,915,807	
Total Local Option GRT	2.0625%	1.6250%	0.4375%	49,876,301	15,735,621
State Equalization Distribution				-	
GRT Total				49,876,301	
State of New Mexico		4.8750%			
Total Implemented Rate		6.5000%			

Gross Receipts Taxes Imposed San Juan County & Municipalities As of July 1, 2023					
Gross Receipts Tax	Aztec	Bloomfield	Farmington	Kirtland	San Juan County Unincorporated
State	4.8750%	4.8750%	4.8750%	4.8750%	4.8750%
County Wide GRT	0.9375%	0.9375%	0.9375%	0.9375%	0.9375%
County Area GRT	0.0000%	0.0000%	0.0000%	0.0000%	0.1250%
County Area GRT w/referendum	0.0000%	0.0000%	0.0000%	0.0000%	0.2500%
County Health Care GRT	0.0625%	0.0625%	0.0625%	0.0625%	0.0625%
County Emerg. Comm/EMS/Beh Health	0.2500%	0.2500%	0.2500%	0.2500%	0.2500%
County Water & Sanitation	-	-	-	-	-
Municipal GRT	2.0625%	2.0000%	2.0625%	0.6875%	-
Total Imposed GRT Rate	8.1875%	8.1250%	8.1875%	6.8125%	6.5000%
Breakdown of GRT Rate					
State	4.8750%	4.8750%	4.8750%	4.8750%	4.8750%
County	1.2500%	1.2500%	1.2500%	1.2500%	1.6250%
City	2.0625%	2.0000%	2.0625%	0.6875%	-
Total Imposed GRT Rate	8.1875%	8.1250%	8.1875%	6.8125%	6.5000%



San Juan County’s gross receipts tax collections experienced a 13.01% increase in FY23 compared to FY22. This is the second consecutive year of increase after several years of volatility. The County continues to budget these revenues conservatively with a 13.03% decrease for FY24.

Property Tax Revenue - Property Tax, an estimated 19.41% of the FY24 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 2023 tax year residential rate at 7.141 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 17.31% of San Juan County’s FY24 budgeted property tax revenue. The Oil and Gas Equipment Ad

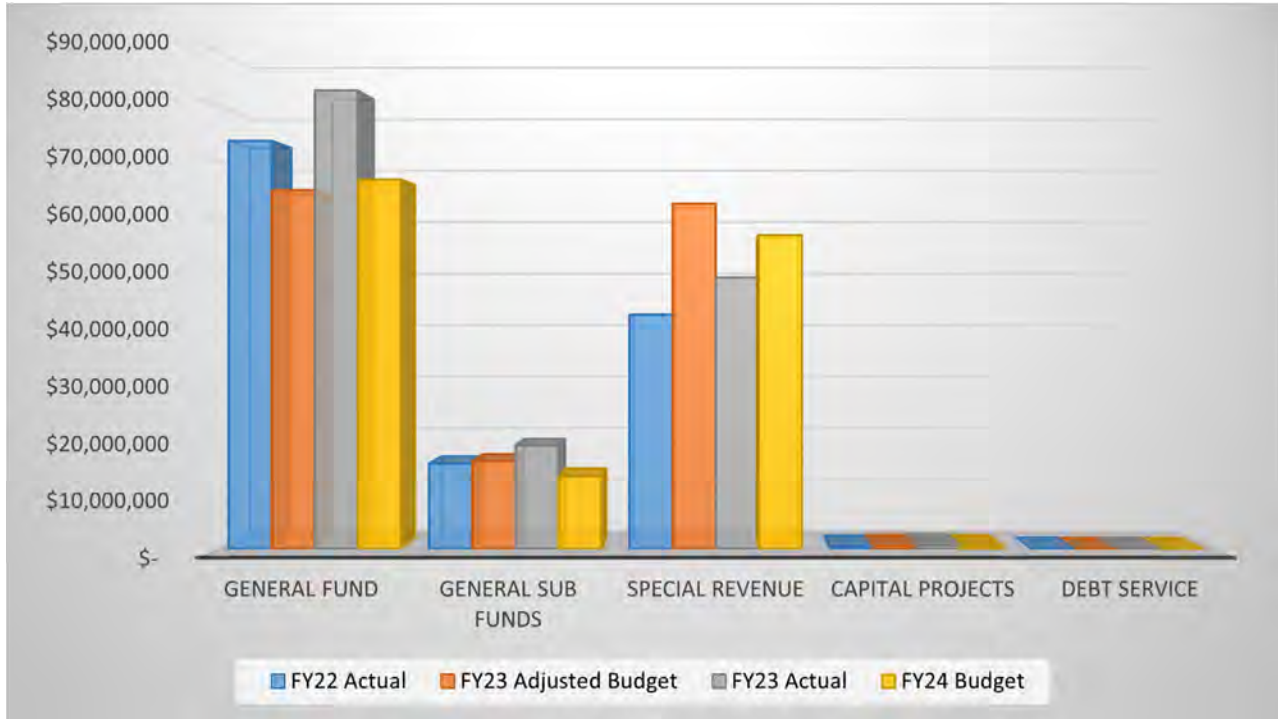
Valorem Tax is levied on the assessed value of the oil and gas equipment at each production unit in lieu of property tax on that equipment. On or before each October 15, the New Mexico Taxation and Revenue Department sends the operator a statement of tax due. The taxpayer must remit payment on or before 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 7.176 mils for Tax Year 2023
 - 2023 Residential Assessed value: \$1,713,055,268
 - Assessed value increase of 5.98% from Tax Year 2022
- Non-residential Mil Rate is 8.5 mils for Tax Year 2023
 - 2023 Non-residential Assessed value: \$1,566,561,884
 - Assessed value decrease of 3.08% from Tax Year 2022
- Oil & Gas Production and Equipment Mil Rate is 8.5 mils for Tax Year 2023
 - 2023 Oil/Gas Production & Equipment Assessed value: \$1,286,899,421
 - Assessed value increase of 196.33% from Tax Year 2022
- 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 Revenue - Intergovernmental revenue accounts for 30.74% of the FY24 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 \$42,049,558 intergovernmental revenue, \$10,948,686 will supplement public safety, corrections, and housing services. The County anticipates receiving an additional \$2,500,000 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 \$28,600,872 intergovernmental revenues, 76.7% 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.

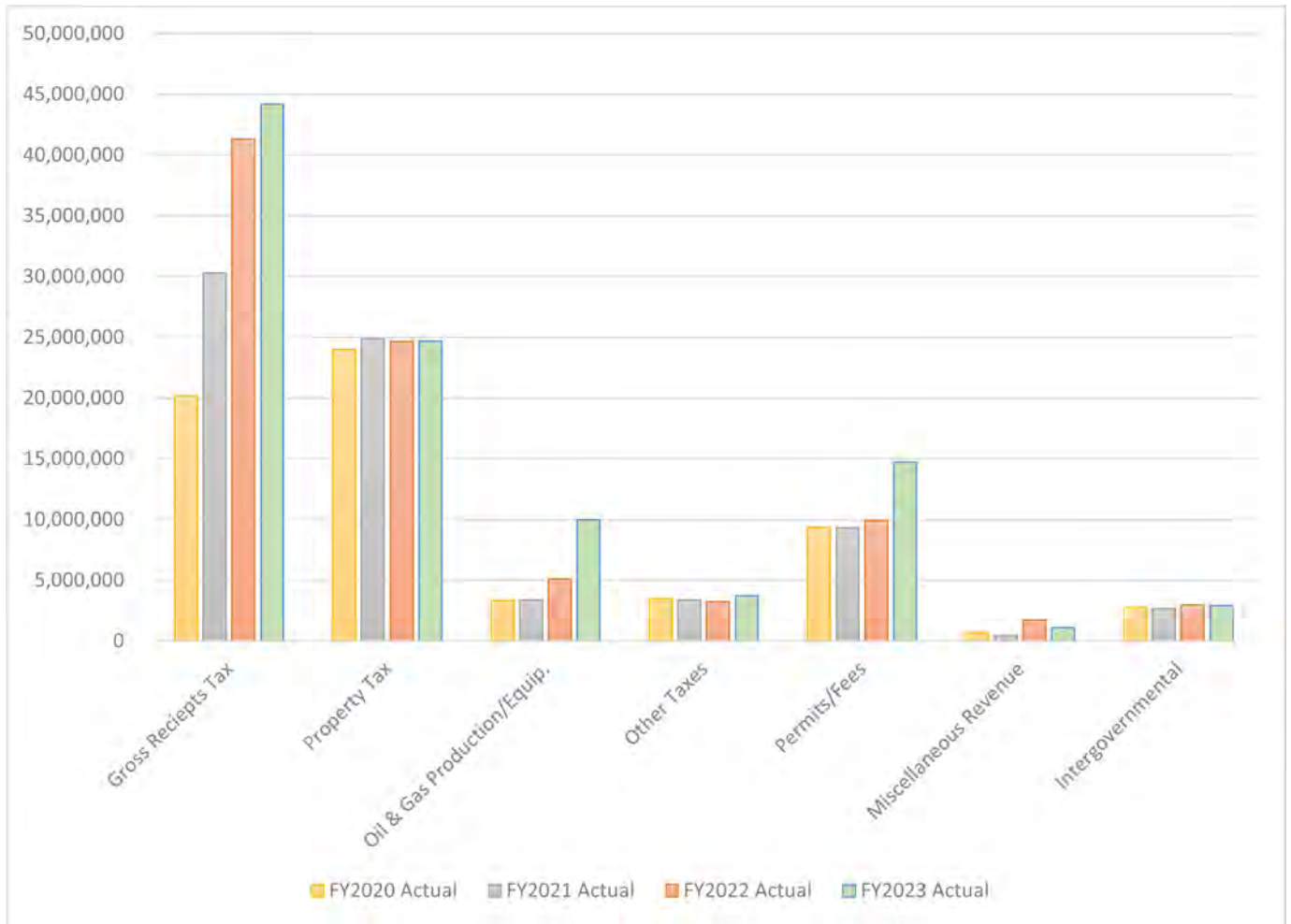


San Juan County FY2024 Budget Revenue by Fund Type



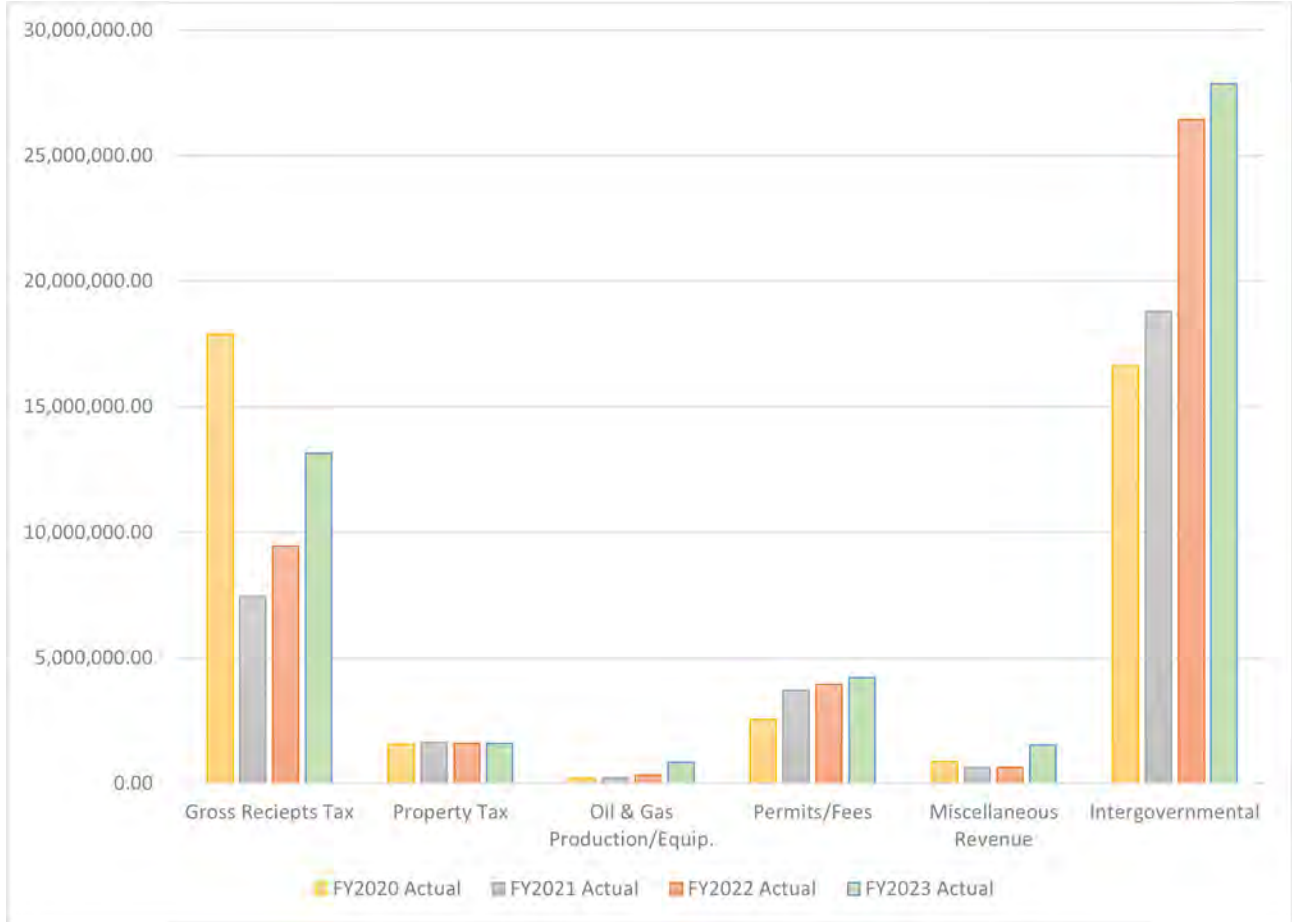
Fund Type	FY22 Actual	FY23 Adjusted Budget	FY23 Actual	FY24 Budget
General Fund	\$ 73,509,851	64,650,983	82,594,223	66,558,935
General Sub Funds	15,447,804	15,864,721	18,723,333	13,184,216
Special Revenue	42,175,114	62,204,512	48,949,740	56,547,468
Capital Projects	422,467	541,974.00	652,710	491,953
Debt Service	28,510	-	49,165	-
Total	\$ 131,583,746	143,262,190	150,969,171	136,782,572

REVENUE BY CATEGORY – 4 YEAR HISTORICAL TREND GENERAL FUND REVENUES



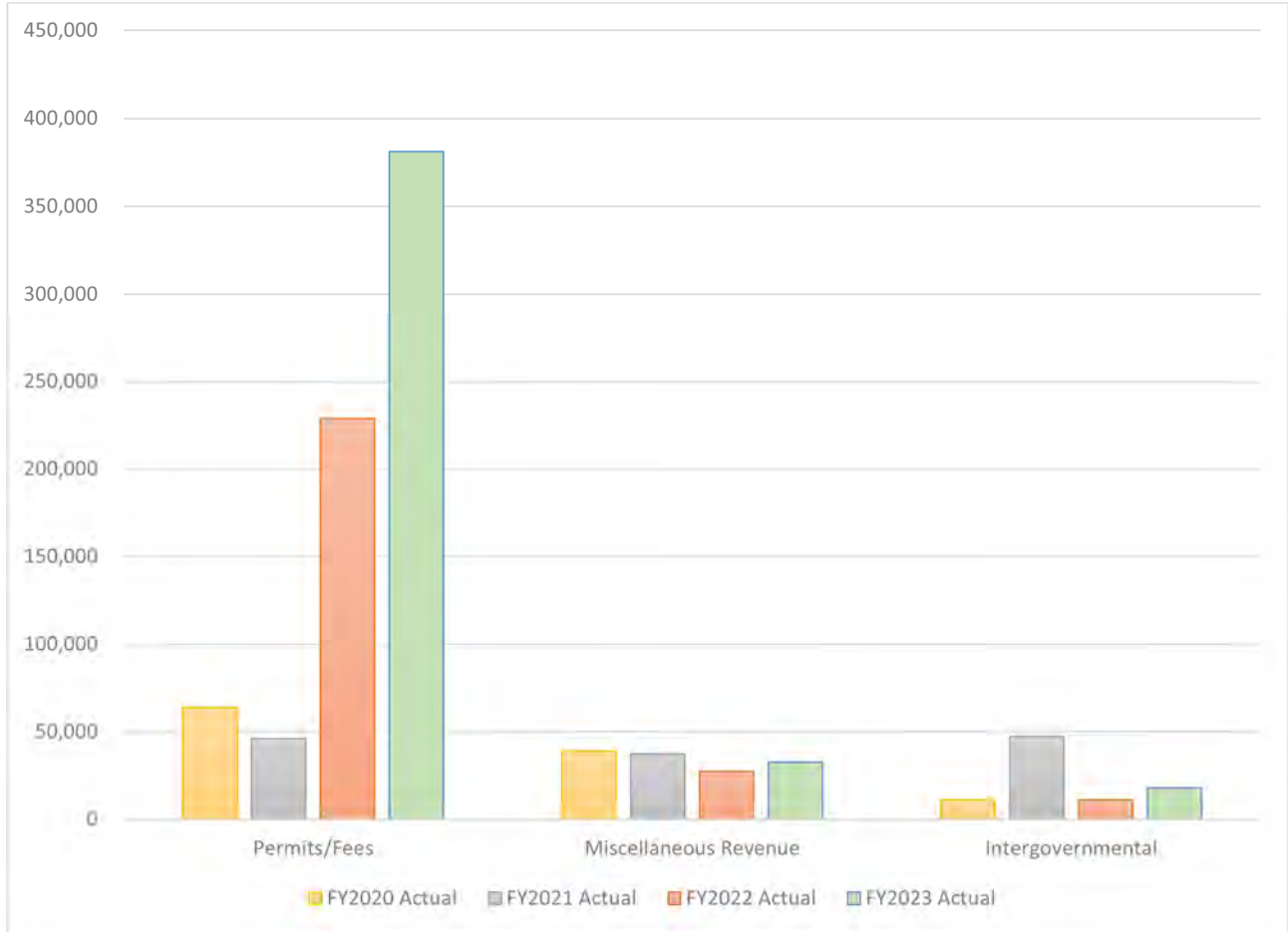
Revenue Category	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual
Gross Receipts Tax	\$ 20,203,247	30,304,323	41,297,520	44,206,843
Property Tax	23,985,163	24,856,903	24,662,398	24,696,464
Oil & Gas Production/Equip.	3,317,518	3,378,111	5,119,368	9,971,563
Other Taxes	3,484,012	3,357,222	3,247,183	3,709,407
Permits/Fees	9,358,732	9,307,783	9,938,299	14,728,164
Miscellaneous Revenue	701,790	486,384	1,723,789	1,090,809
Intergovernmental	2,737,865	2,654,284	2,969,098	2,914,306
	\$ 63,788,327	74,345,010	88,957,655	101,317,556

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



Revenue Category		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual
Gross Receipts Tax	\$	17,883,765	7,424,213	9,449,892	13,143,128
Property Tax		1,565,254	1,612,768	1,597,943	1,598,189
Oil & Gas Production/Equip.		207,336	211,126	319,952	847,842
Permits/Fees		2,536,455	3,713,498	3,937,133	4,233,444
Miscellaneous Revenue		866,260	639,328	629,128	1,533,054
Intergovernmental		16,600,661	18,779,710	26,424,890	27,864,181
	\$	<u>39,659,731</u>	<u>32,380,643</u>	<u>42,358,938</u>	<u>49,219,838</u>

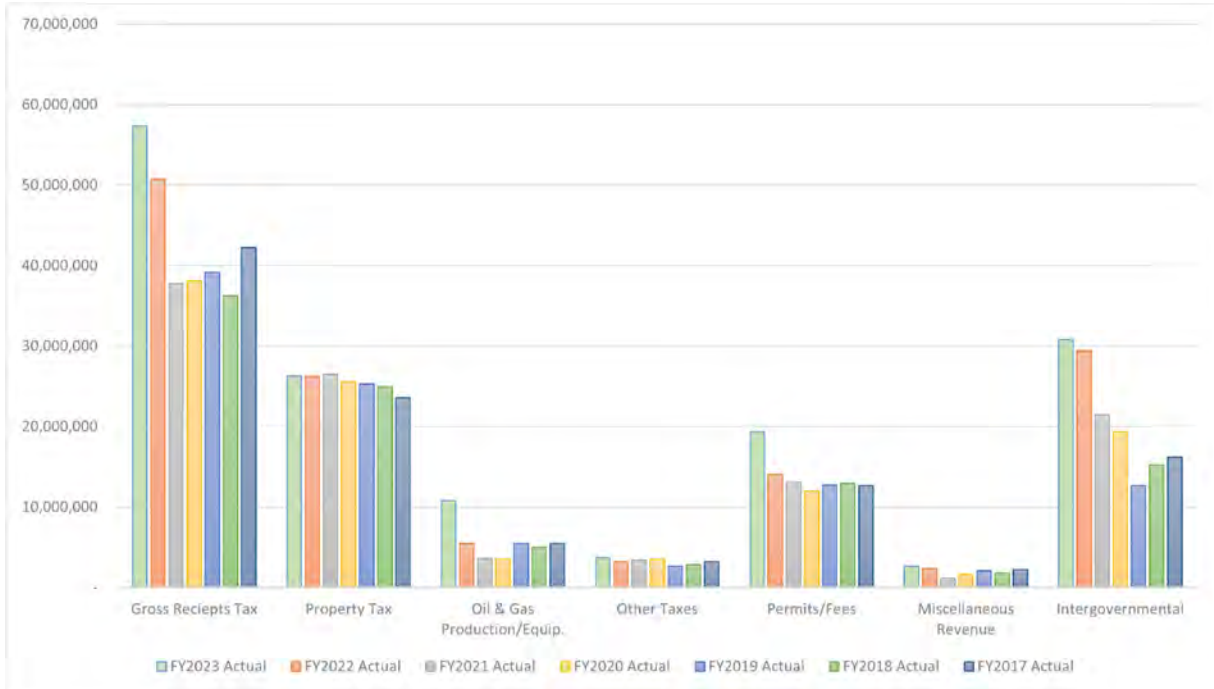
REVENUE BY CATEGORY – 4 YEAR HISTORICAL TREND COMPONENT UNIT FUNDS REVENUES



Revenue Category	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual
Permits/Fees	\$ 63,912	45,963	228,796	381,203
Miscellaneous Revenue	38,798	37,311	27,364	32,495
Intergovernmental	11,170	47,364	10,993	18,079
	\$	<u>113,880</u>	<u>130,638</u>	<u>267,153</u>
		<u>431,777</u>		

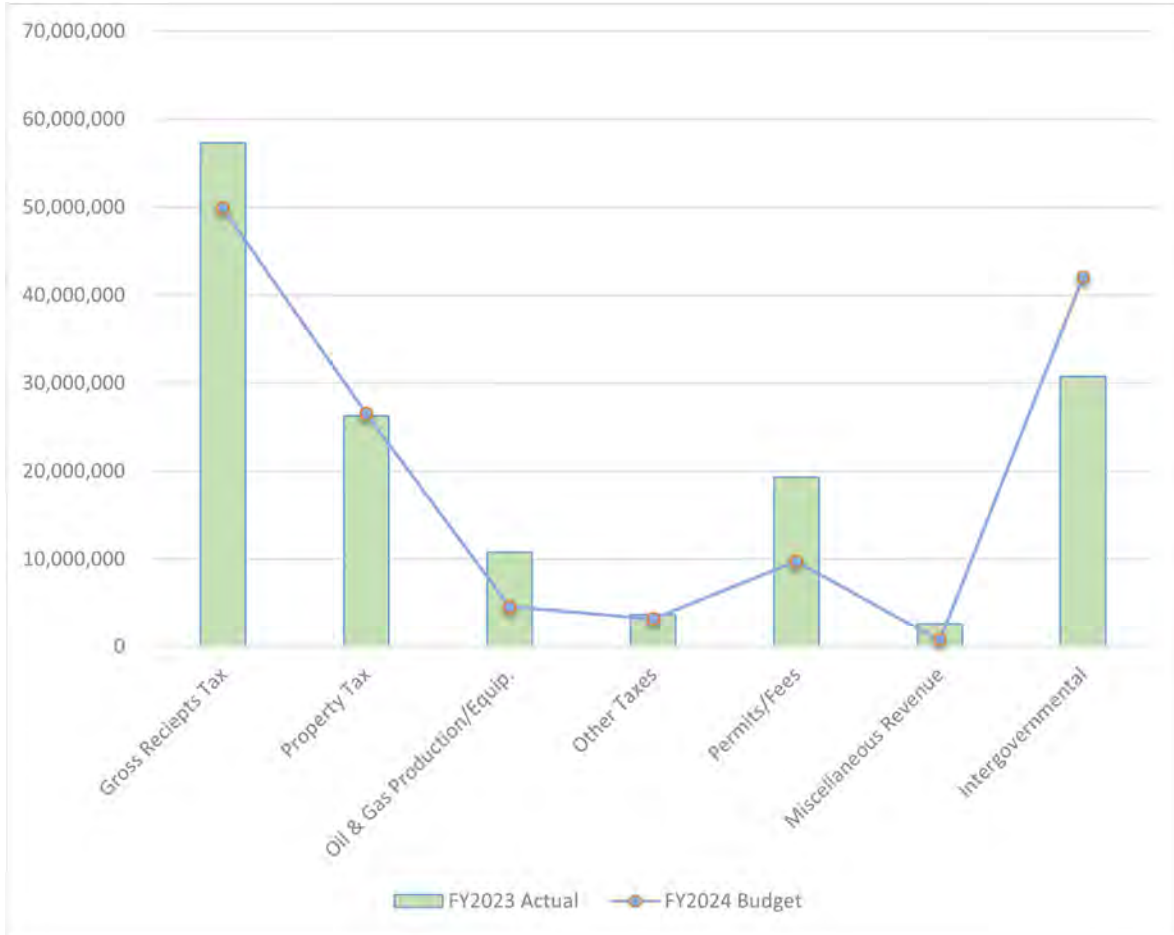


REVENUE BY CATEGORY – 7 YEAR HISTORICAL TREND TOTAL REVENUES



Revenue Category	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual
Gross Receipts Tax	\$ 36,263,034	39,165,291	30,352,394	38,087,012	37,728,536	50,747,412	57,349,971
Property Tax	24,944,481	25,291,459	25,728,175	25,550,417	26,469,671	26,260,341	26,294,653
Oil & Gas Production/Equip.	4,963,667	5,479,345	5,179,615	3,524,854	3,589,237	5,439,320	10,819,405
Other Taxes	2,829,860	2,684,998	3,551,333	3,484,012	3,357,222	3,247,183	3,709,407
Permits/Fees	12,927,348	12,732,623	11,748,865	11,959,099	13,067,244	14,104,228	19,342,811
Miscellaneous Revenue	1,808,871	2,060,028	1,501,523	1,606,848	1,163,023	2,380,281	2,656,358
Intergovernmental	15,246,391	12,680,211	13,723,072	19,349,696	21,481,358	29,404,981	30,796,566
	98,983,652	100,093,955	91,784,977	103,561,938	106,856,291	131,583,746	150,969,171

FY2024 BUDGET vs FY2023 ACTUALS TOTAL REVENUES



Revenue Category		FY2023 Actual	FY2024 Budget	Percent Change
Gross Receipts Tax	\$	57,349,971	49,876,301	(13.03%)
Property Tax		26,294,653	26,545,207	0.95%
Oil & Gas Production/Equip.		10,819,405	4,596,530	(57.52%)
Other Taxes		3,709,407	3,220,000	(13.87%)
Permits/Fees		19,342,811	9,773,947	(49.47%)
Miscellaneous Revenue		2,656,358	721,029	(72.86%)
Intergovernmental		30,796,566	42,049,558	36.54%
	\$	<u>150,969,171</u>	<u>136,782,572</u>	<u>(9.40%)</u>

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ANNUAL BUDGET & HISTORICAL DATA

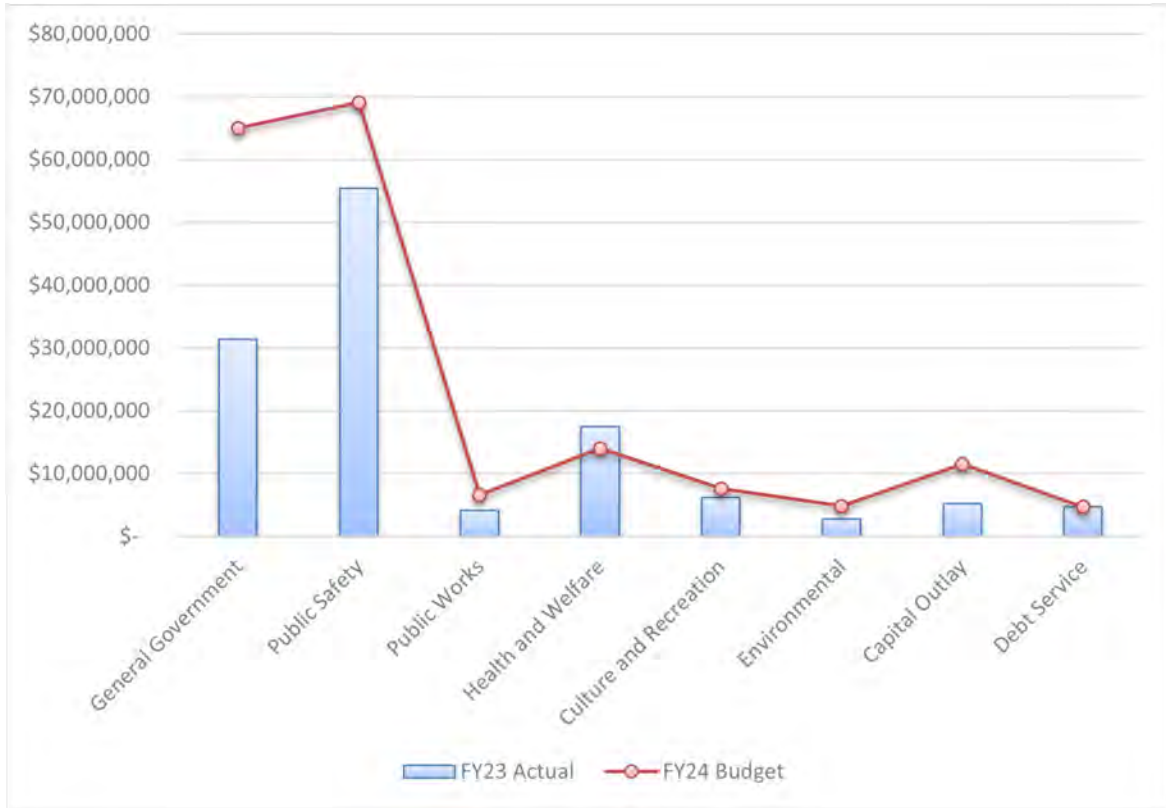


SAN JUAN COUNTY BUDGETED EXPENDITURES BY FUNCTION

FUND TYPE	GENERAL GOVERNMENT	PUBLIC SAFETY	PUBLIC WORKS	HEALTH AND WELFARE	CULTURE AND RECREATION	ENVIRONMENTAL	CAPITAL OUTLAY	DEBT SERVICE	TOTAL BY FUND
GENERAL FUND	\$ 12,178,813	21,863,826	-	602,984	4,650,436	-	-	-	39,296,059
GENERAL FUND – SUB FUNDS	4,401,485	-	6,608,214	11,508,865	-	-	-	-	22,518,564
TOTAL GENERAL FUND	16,580,298	21,863,826	6,608,214	12,111,849	4,650,436	-	-	-	61,814,623
SPECIAL REVENUE FUNDS	48,398,232	47,220,833	-	1,886,602	2,995,097	4,824,639	-	-	105,325,403
CAPITAL PROJECTS FUNDS	-	-	-	-	-	-	11,535,829	-	11,535,829
DEBT SERVICE FUND	-	-	-	-	-	-	-	4,721,739	4,721,739
TOTAL BY FUNCTION	\$ 64,978,530	69,084,659	6,608,214	13,998,451	7,645,533	4,824,639	11,535,829	4,721,739	183,397,594



FY2024 BUDGET vs FY2023 ACTUALS EXPENDITURES BY FUNCTION



Expenditure Category		FY2023 Actual	FY2024 Budget	Percent Change
General Government	\$	31,461,131	64,978,530	106.54%
Public Safety		55,415,793	69,084,659	24.67%
Public Works		4,135,193	6,608,214	59.80%
Health and Welfare		17,505,385	13,998,451	-20.03%
Culture and Recreation		6,223,783	7,645,533	22.84%
Environmental		2,797,578	4,824,639	72.46%
Capital Outlay		5,198,116	11,535,829	121.92%
Debt Service		4,737,615	4,721,739	-0.34%
	\$	<u>127,474,594</u>	<u>183,397,594</u>	<u>43.87%</u>

FY2024 BUDGET vs FY2023 ACTUALS EXPENDITURES BY CATEGORY



Expenditure Category	FY2023 Actual	FY2024 Budget	Percent Change
Wages/Benefits	\$ 47,533,093	61,900,074	30.23%
Other Operating	70,005,770	105,239,952	50.33%
Capital	5,198,116	11,535,829	121.92%
Debt Service	4,737,615	4,721,739	-0.34%
	\$ 127,474,594	183,397,594	43.87%

EXPENDITURE BY FUND TYPE

GENERAL FUND						
EXPENDITURE TYPE	FY2022 ACTUAL	FY2023 ADJUSTED BUDGET	FY2023 ACTUAL	FY2024 BUDGET	BUDGET/ACTUAL % CHANGE	
Wages	\$ 16,503,081	19,120,559	16,846,724	20,830,295	23.65%	
Benefits	5,715,876	6,807,886	6,528,502	8,426,055	29.07%	
Professional Services	428,958	1,312,630	807,473	1,232,231	52.60%	
Other Operating	6,822,722	8,307,132	7,713,607	8,807,478	14.18%	
TOTAL	\$ 29,470,637	35,548,207	31,896,306	39,296,059	23.20%	

GENERAL FUND – SUB FUNDS						
EXPENDITURE TYPE	FY2022 ACTUAL	FY2023 ADJUSTED BUDGET	FY2023 ACTUAL	FY2024 BUDGET	BUDGET/ACTUAL % CHANGE	
Wages	\$ 2,901,876	3,959,945	2,119,002	4,061,237	91.66%	
Benefits	1,303,644	1,452,240	1,442,845	1,733,872	20.17%	
Professional Services	1,335,580	1,484,409	1,119,095	1,600,981	43.06%	
Other Operating	17,604,102	18,738,769	18,515,986	15,122,474	(18.33%)	
Capital	-	-	50	-	(100.00%)	
TOTAL	\$ 23,145,202	25,635,363	23,196,978	22,518,564	(2.92%)	

SPECIAL REVENUE						
EXPENDITURE TYPE	FY2022 ACTUAL	FY2023 ADJUSTED BUDGET	FY2023 ACTUAL	FY2024 BUDGET	BUDGET/ACTUAL % CHANGE	
Wages	\$ 13,194,351	18,725,807	15,306,128	19,641,660	28.33%	
Benefits	4,706,908	6,083,713	5,289,892	7,206,955	36.24%	
Professional Services	9,529,298	11,861,675	10,252,256	12,202,273	19.02%	
Other Operating	25,645,222	67,017,239	27,630,781	59,708,405	116.09%	
Capital	2,037,495	8,984,198	3,966,522	6,566,110	65.54%	
TOTAL	\$ 55,113,274	112,672,632	62,445,579	105,325,403	68.67%	

CAPITAL PROJECTS FUNDS						
EXPENDITURE TYPE	FY2022 ACTUAL	FY2023 ADJUSTED BUDGET	FY2023 ACTUAL	FY2024 BUDGET	BUDGET/ACTUAL % CHANGE	
Wages	\$ -	-	-	-	0.00%	
Professional Services	659	48,355	41,633	-	(100.00%)	
Other Operating	-	-	-	-	0.00%	
Capital	5,017,114	8,861,546	5,156,483	11,535,829	123.72%	
TOTAL	\$ 5,017,773	8,909,901	5,198,116	11,535,829	121.92%	



EXPENDITURE BY FUND TYPE (CONTINUED)

DEBT SERVICE					
EXPENDITURE TYPE	FY2022 ACTUAL	FY2023 ADJUSTED BUDGET	FY2023 ACTUAL	FY2024 BUDGET	BUDGET/ACTUAL % CHANGE
Principal	\$ 5,247,322	4,737,615	4,737,615	4,721,739	(0.34%)
TOTAL	\$ 5,247,322	4,737,615	4,737,615	4,721,739	(0.34%)

ALL FUNDS					
EXPENDITURE TYPE	FY2022 ACTUAL	FY2023 ADJUSTED BUDGET	FY2023 ACTUAL	FY2024 BUDGET	BUDGET/ACTUAL % CHANGE
Wages	\$ 32,599,308	41,806,311	34,271,854	44,533,192	29.94%
Benefits	11,726,428	14,343,839	13,261,239	17,366,882	30.96%
Professional Services	11,294,495	14,707,069	12,220,457	15,035,485	23.04%
Other Operating	50,072,046	94,063,140	53,860,374	83,638,357	55.29%
Capital	7,054,609	17,845,744	9,123,055	18,101,939	98.42%
Principal	5,247,322	4,737,615	4,737,615	4,721,739	(0.34%)
TOTAL	\$ 117,994,208	187,503,718	127,474,594	183,397,594	43.87%

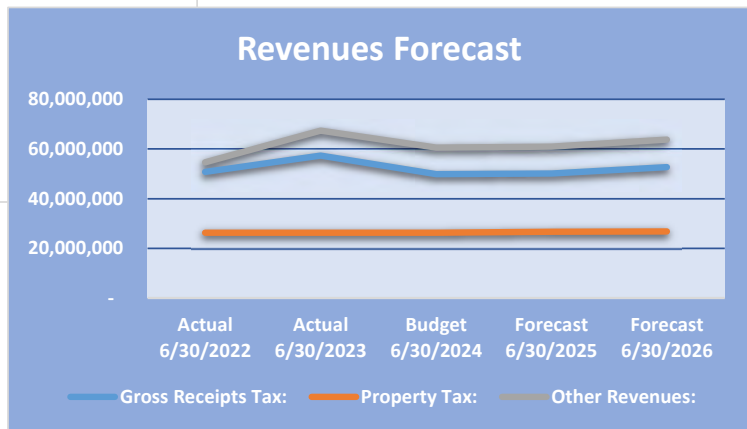
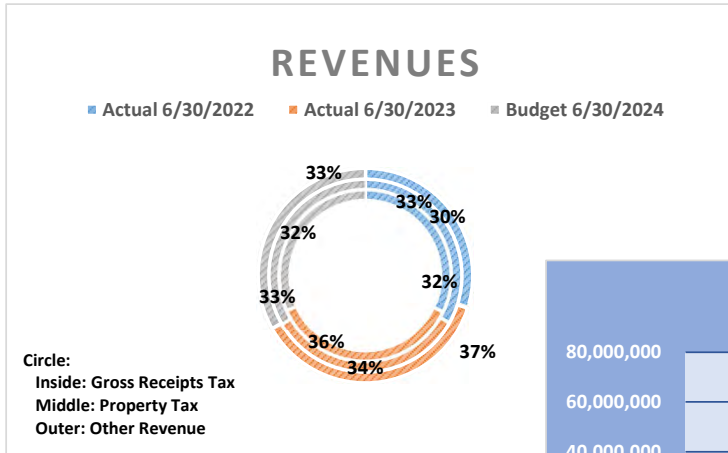
COMPREHENSIVE FINANCIAL PLAN





FORECASTING THE COUNTY'S FINANCES: REVENUES

Revenue Source	Actual 6/30/2022	Actual 6/30/2023	Budget 6/30/2024	Forecast 6/30/2025	Forecast 6/30/2026
Gross Receipts Tax: \$	50,747,411	57,349,971	49,901,301	50,150,808	52,729,697
Property Tax:	26,260,341	26,294,653	26,294,653	26,627,241	26,716,853
Other Revenues:	54,575,994	67,324,547	60,586,618	60,955,270	63,814,896
\$	131,583,746	150,969,171	136,782,572	137,733,318	143,261,446



ASSUMPTIONS

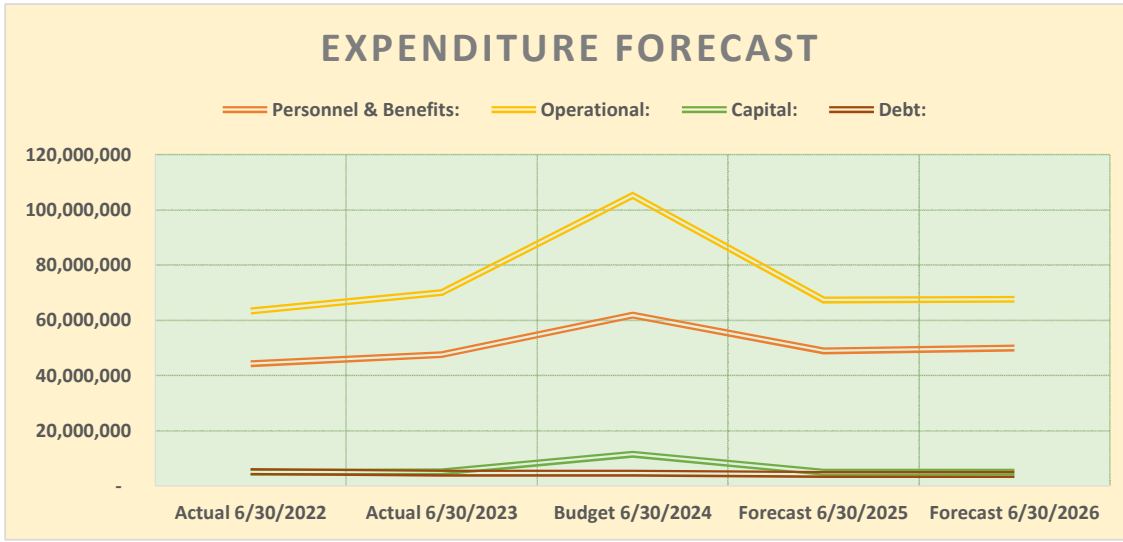
Due to the revenues coming in significantly higher than anticipated in FY23, to maintain fiscal responsibility and continue to budget conservatively, the revenues have been budgeted 19.41% lower than the actual revenues received in FY23.

In FY23, there was a large boom in oil and gas production. The revenue collections for FY23 was 100.97% over what was budgeted. This boom will be seen in the oil and gas equipment in FY24 since the equipment is based on the prior year's production. This revenue source is very volatile and is considered to be a one-time revenue instead of a recurring revenue.

The FY24 budget process took into account the additional one-time revenue source money collected over budget in FY23 and analyzed how to incorporate it into our goal of becoming debt free by 2037. Money has been set aside to fund the 30-year capital projects and have been able fund various other projects that will benefit the residents of San Juan County. The reserves the County has set aside is 36.92% over what is mandated by the State of New Mexico.

FORECASTING THE COUNTY'S FINANCES: EXPENDITURES

Expenditure Source	Actual 6/30/2022	Actual 6/30/2023	Budget 6/30/2024	Forecast 6/30/2025	Forecast 6/30/2026
Personnel & Benefits: \$	44,325,736	47,533,093	61,900,074	48,950,625	50,037,329
Operational:	63,403,377	70,005,770	105,239,952	67,371,619	67,596,191
Capital:	5,017,773	5,198,116	11,535,829	5,005,786	5,073,892
Debt:	5,247,322	4,737,615	4,721,739	4,223,013	4,215,513
\$	117,994,208	127,474,594	183,397,594	125,551,043	126,922,925



ASSUMPTIONS

The FY24 budgeted expenditures for wages and benefits are reflecting a market survey increase, a 1% COLA, and a 3% step increase for employees. The County is committed to offering a merit increase each year (provided the budget will allow). This will help keep employee moral high and keep our rates competitive with the other local governments and private sector.

The personnel and benefits section is also reflecting the increases the County has been experience in our self-funded health insurance. After much consideration, the Commission determined that it would be in the best interest of the employees to move to the State of New Mexico health plan. This reduced the premiums employees pay by half of what they were going to pay under the self-funded plan. The budget includes half a year for the self-funded plan and half a year for the State of New Mexico health plan. This decision should help even out the future costs for personnel and benefits.

Capital increased significantly in FY24 due to spending down the ARPA funds the County received. As these funds are spent down, the capital purchases will level out and be more reflective of the normal capital needs for the County.

Other operating costs have been budgeted high in FY24; however, a majority of these expenditures are in the Intergovernmental Grants fund as the County has received numerous federal and state grants.



FORECASTING THE COUNTY'S FINANCES: FUND BALANCE

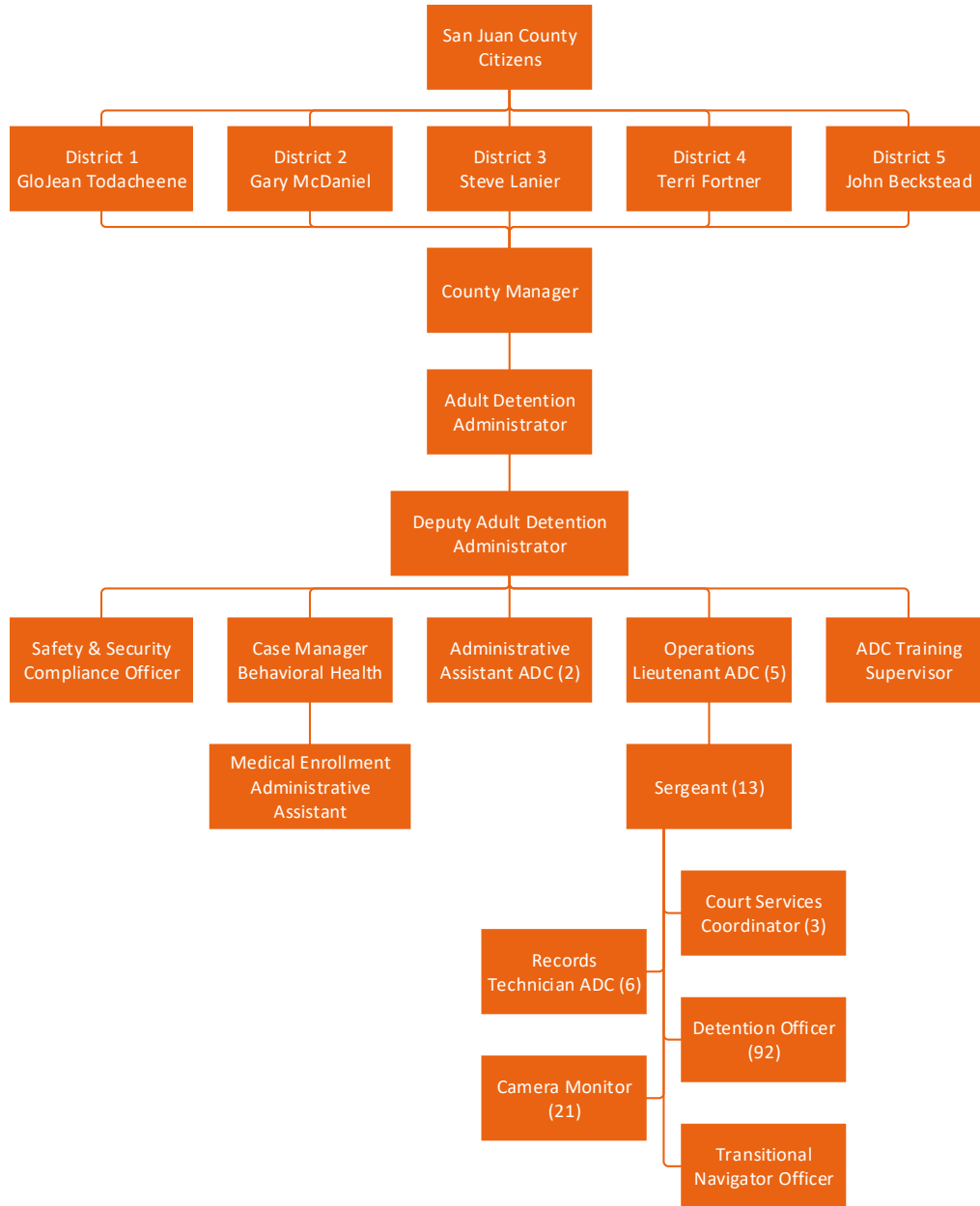
The County's fund balance is generated (increases) through excess revenues over expenditures whereas the County's fund balance is utilized (decreases) through excess expenditures over revenues. The presented actual balances, the current fiscal year budget present expenditures in excess of revenues. This 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 FY2024



ADULT DETENTION CENTER



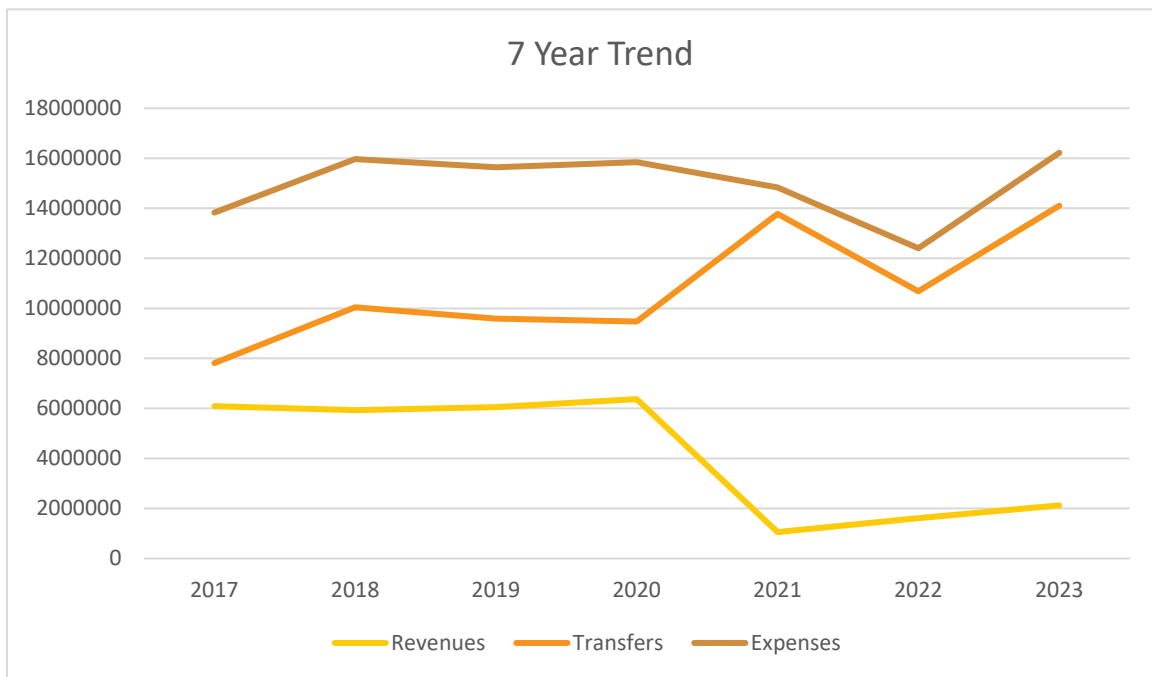
Department Description

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

	FY2022 Actual	FY2023 Adjusted Budget	FY2023 Actual	FY2024 Requested Budget	FY2024 Budget Change From FY2023 Actual	
					\$	%
Revenues:						
Charges for Services	\$ 435,246	454,000	576,841	603,000	26,159	4.53%
Miscellaneous	3,179	-	8,582	-	(8,582)	(100.00%)
Intergovernmental	1,172,726	1,000,000	1,534,927	1,150,000	(384,927)	(25.08%)
Total Revenues	\$ 1,611,151	1,454,000	2,120,350	1,753,000	(367,350)	(17.32%)
Transfers:						
Transfer from General Fund	\$ 10,683,061	16,696,762	14,105,533	17,810,398	3,704,865	26.27%
Total Transfers	\$ 10,683,061	16,696,762	14,105,533	17,810,398	3,704,865	26.27%
Expenditures by Category:						
Wages	\$ 5,871,737	6,657,992	5,652,908	7,196,100	1,543,192	27.3%
Benefits	1,651,309	2,221,990	1,707,028	2,731,243	1,024,215	60.00%
Professional Services	2,748,409	6,279,276	5,930,503	6,423,859	493,356	8.32%
Other Operating	1,776,122	1,849,631	2,071,894	2,352,051	280,157	13.52%
Capital	246,635	1,141,873	863,549	860,145	(3,404)	(0.39%)
Total Expenditures	\$ 12,294,212	18,150,762	16,225,882	19,563,398	3,337,516	20.57%
 Number of Employees	 147	 147	 149	 149		





ADULT DETENTION CENTER (CONTINUED)

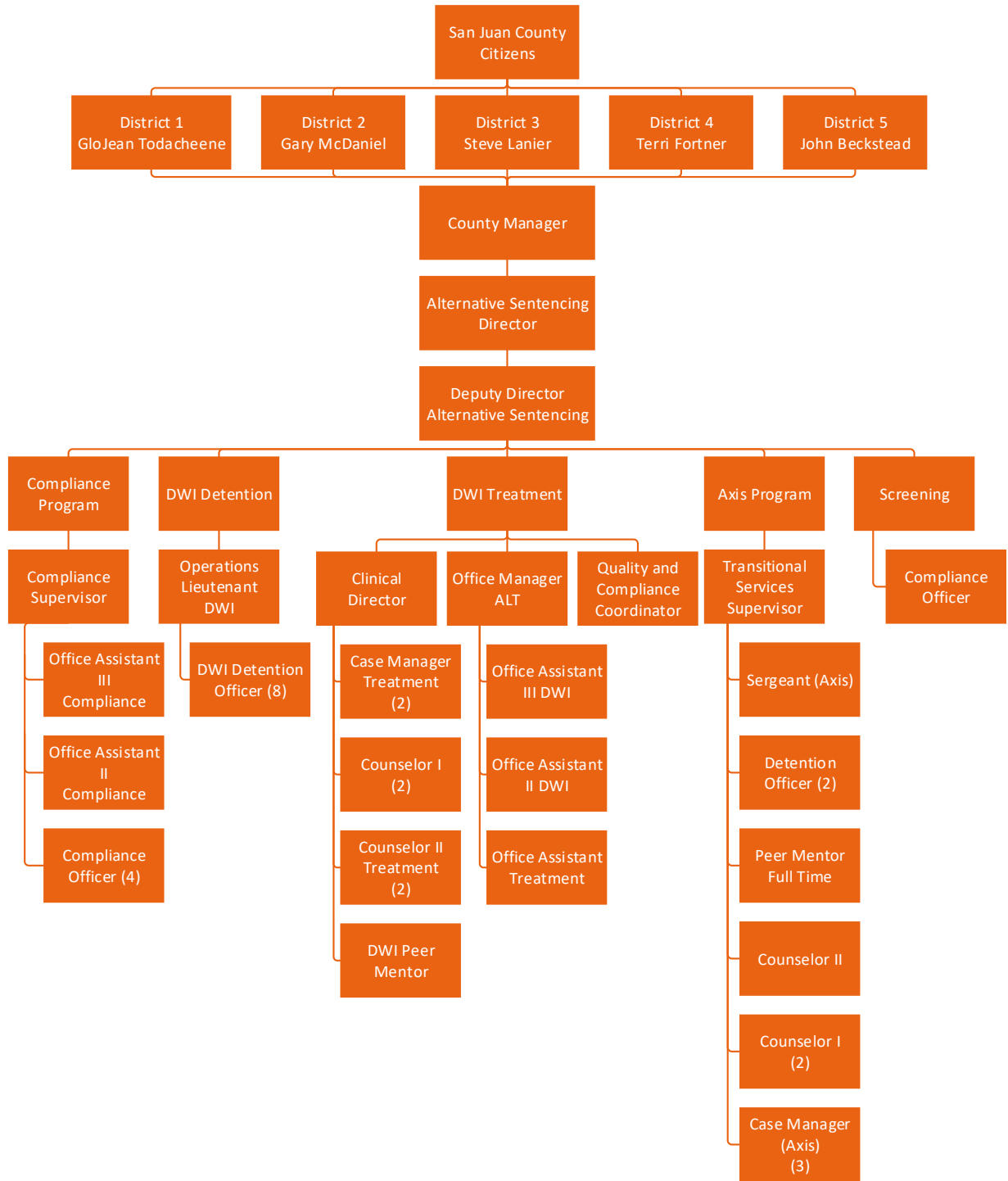
Goals/Concerns

- 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	FY2022 Actual	FY2023 Estimate	FY2024 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)

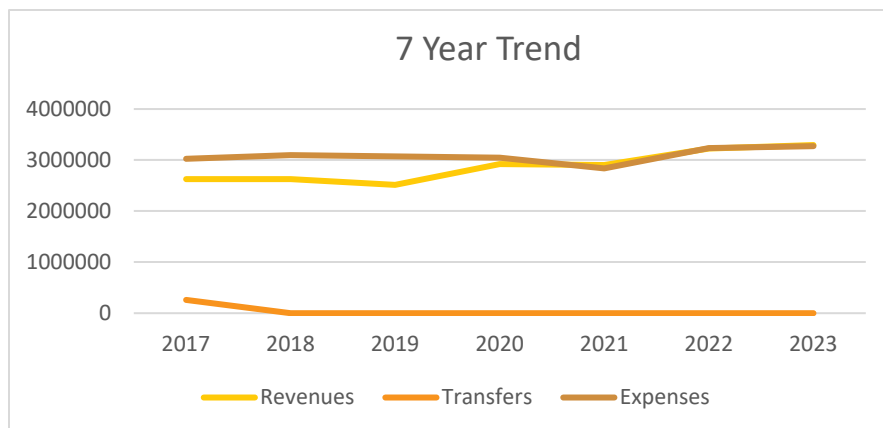
Department Description (Continued)

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

	FY2022 Actual	FY2023 Adjusted Budget	FY2023 Actual	FY2024 Requested Budget	FY2024 Budget Change From FY2023 Actual	
					\$	%
<u>Revenues:</u>						
Fees	\$ 219,436	189,000	188,751	160,000	(28,751)	(15.23%)
Intergovernmental	3,002,500	2,863,772	3,103,867	2,619,998	(483,869)	(15.59%)
Total Revenue	\$ 3,221,936	3,052,772	3,292,618	2,779,998	(512,620)	(15.57%)
<u>Expenditures by Category:</u>						
Wages	\$ 1,693,089	1,985,658	1,821,538	2,025,931	204,393	11.22%
Benefits	581,210	698,941	675,223	831,815	156,592	23.19%
Professional Services	392,032	494,050	460,974	435,160	(25,814)	(5.60%)
Other Operating	566,368	389,687	313,588	349,472	35,884	11.44%
Total Expenditures	\$ 3,232,699	3,568,336	3,271,323	3,642,378	371,055	11.34%
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	FY2022 Actual	FY2023 Estimate	FY2024 Budget
Track the number of those who have the Ignition Interlock Installed when it is confirmed that they own a vehicle	43%	N/A	100%
Increase the percentage of offenders who begin treatment when sentenced to do so	68%	N/A	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	FY2022 Actual	FY2023 Estimate	FY2024 Budget
Conduct random process audit on offenders sentenced	12 audits	12 audits	12 audits
Improve percentage of counseling staff to be proficient in Motivational Interviewing skills as determined by standard performance measures	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	94%	100%	100%
Case managers to breath-test reporting clients monthly	12%	19%	70%
Case managers will perform at least one home visit on each client residing within the tri-cities during the client’s aftercare	49%	62%	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	FY2022 Actual	FY2023 Estimate	FY2024 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	27%	50%	100%
Conduct monthly inspections	66%	100%	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	FY2022 Actual	FY2023 Estimate	FY2024 Budget
# of clients served annually and/or quarterly within a fiscal year.	61	50	85
# clients graduated AXIS/# clients in entry cohort total.	93%	90%	90%
# of clients successfully completing aftercare annually.	98%	60%	60%
# clients diagnosed with SMI /total # clients in entry cohort.	100%	95%	95%
# clients diagnosed with SUD/ total # clients in cohort.	100%	100%	100%
# clients screened for SMI & MAT/ total # in entry cohort.	100%	100%	100%
# clients with MAT/ total # in entry cohort.	67%	89%	90%
# clients attended 8 or more NEXUS sessions within 10 days of release/ total # clients entering aftercare.	100%	>90%	>90%
# clients attended 8 or more NEXUS aftercare sessions within 60 days of release/total # clients entering aftercare.	98%	80%	80%
# clients re-arrested within time frame/ total # clients in the graduated cohorts.	8%	>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.	45%	50%	50%
# clients referred for employment/education assistance.	20%	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).	80%	>45%	>45%

AMBULANCE

Department Description

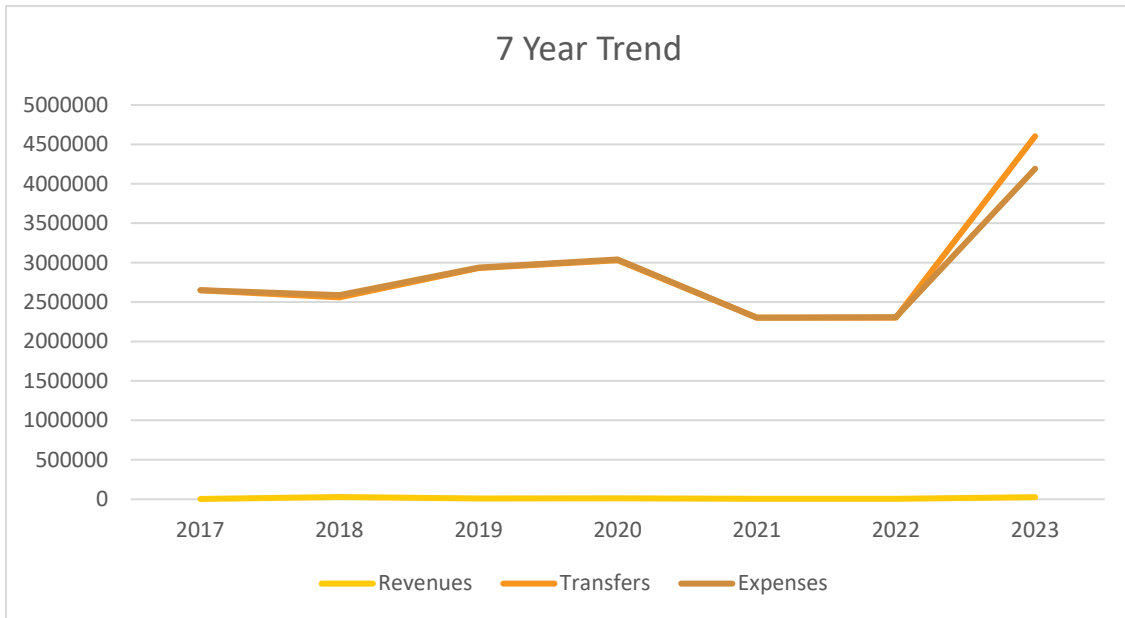
San Juan Regional Medical Center (SJRMC) operates the Ambulance service through an Intergovernmental Joint Powers Agreement (JPA) with San Juan County, the City of Farmington, the City of Aztec and the City of Bloomfield. The service operates 7 Advanced Life Support (ALS) ambulances on duty 24-hours 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 SJRMC 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 became 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.

Department Summary

	FY2022 Actual	FY2023 Adjusted Budget	FY2023 Actual	FY2024 Requested Budget	FY2024 Budget Change From FY2023 Actual	
					\$	%
Revenues:						
Miscellaneous	\$ 4,450	9,000	25,440	4,000	(21,440)	(84.28%)
Total Revenues	\$ 4,450	9,000	25,440	4,000	(21,440)	(84.28%)
Transfers:						
Tx from GRT-Comm./EMS	\$ 2,325,842	4,713,486	4,187,954	3,950,321	(237,633)	(5.67%)
Transfer to General Fund	(23,646)	(20,841)	(20,841)	(23,872)	(3,031)	14.54%
Total Transfers	\$ 2,302,196	4,692,645	4,167,113	3,926,449	(240,664)	(5.78%)
Expenditures by Category:						
Wages	\$ 267,248	275,907	274,283	281,676	7,393	2.70%
Benefits	72,524	73,174	79,933	81,316	1,383	1.73%
Professional Services	1,758,442	2,730,088	2,371,294	2,865,784	494,490	20.85%
Other Operating	-	16,000	-	-	-	0.00%
Capital	208,997	1,607,111	1,466,351	703,000	(763,351)	(52.06%)
Total Expenditures	\$ 2,307,211	4,702,280	4,191,861	3,931,776	(260,085)	(6.20%)

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

AMBULANCE (CONTINUED)



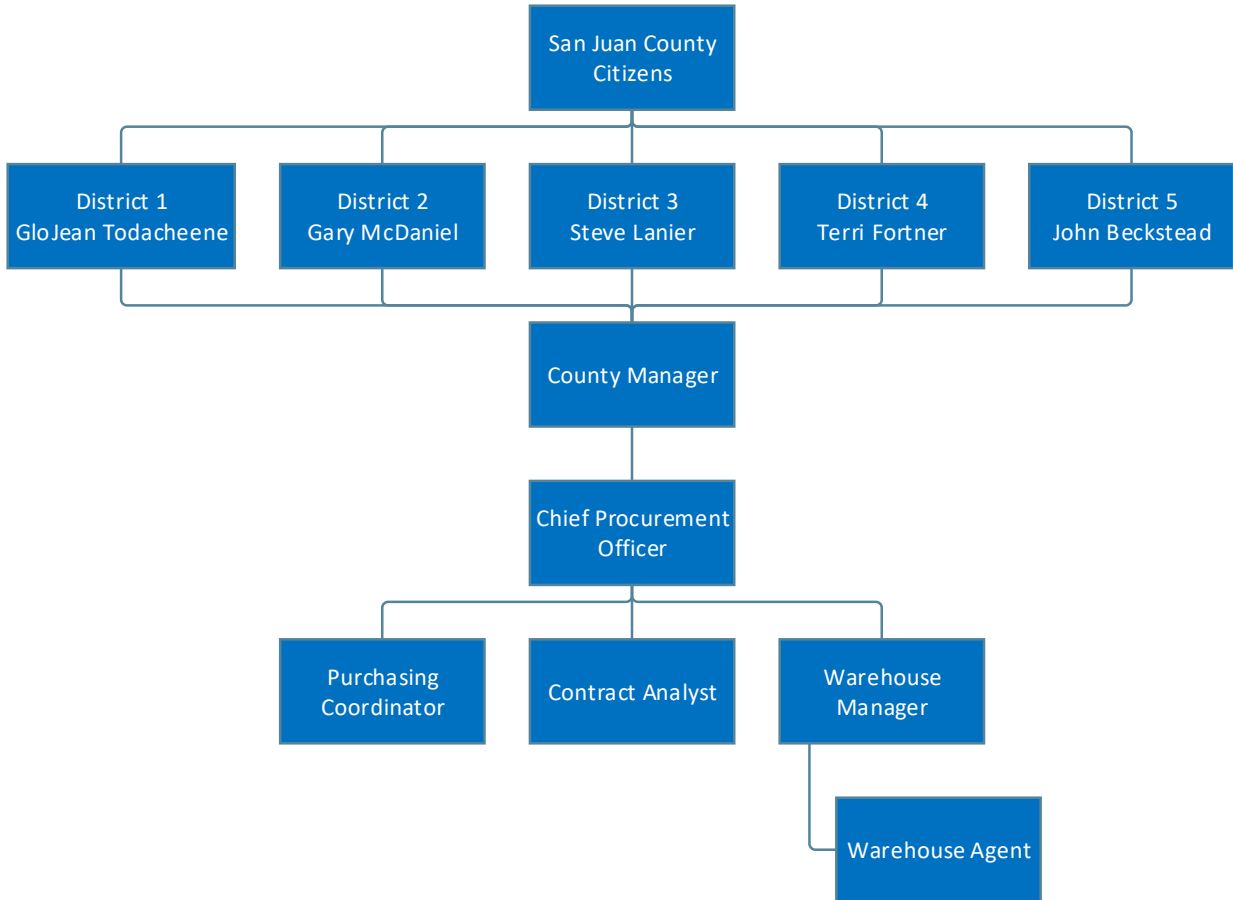
Goals/Concerns

- **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	FY2022 Actual	FY2023 Estimate	FY2024 Budget
Measure 1	N/A	85%	90.3%
Measure 2	N/A	91%	91.5%
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

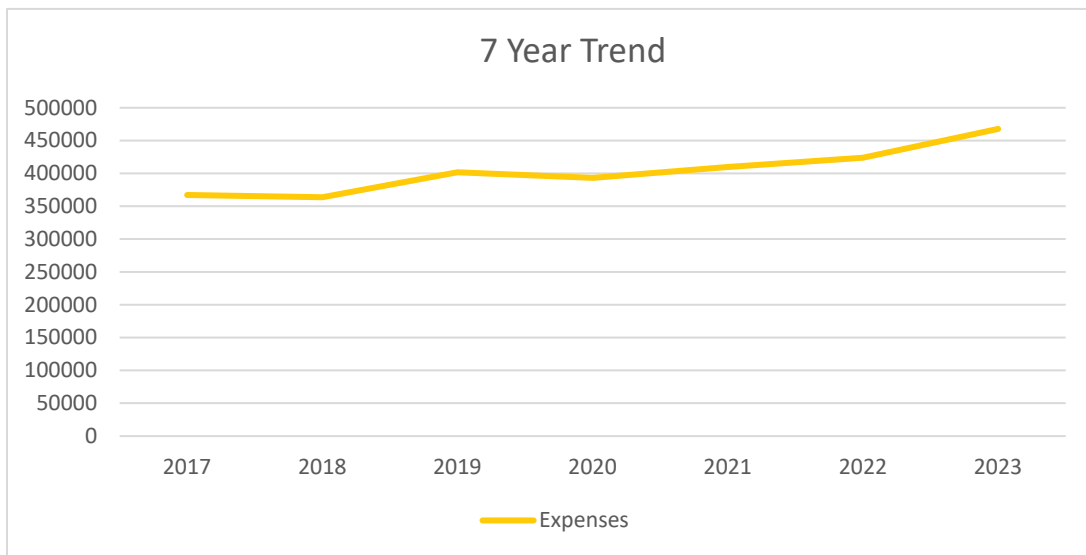


CENTRAL PURCHASING (CONTINUED)

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

	FY2022 Actual	FY2023 Adjusted Budget	FY2023 Actual	FY2024 Requested Budget	FY2024 Budget Change From FY2023 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 305,584	319,357	315,959	386,249	70,290	22.25%
Benefits	109,460	112,598	125,096	162,655	37,559	30.02%
Professional Services	4,851	7,000	7,057	4,000	(3,057)	(43.32%)
Other Operating	3,986	27,382	19,682	29,121	9,439	47.96%
Total Expenditures	\$ 423,881	466,337	467,794	582,025	114,231	24.42%
Number of Employees		5	5	5	5	



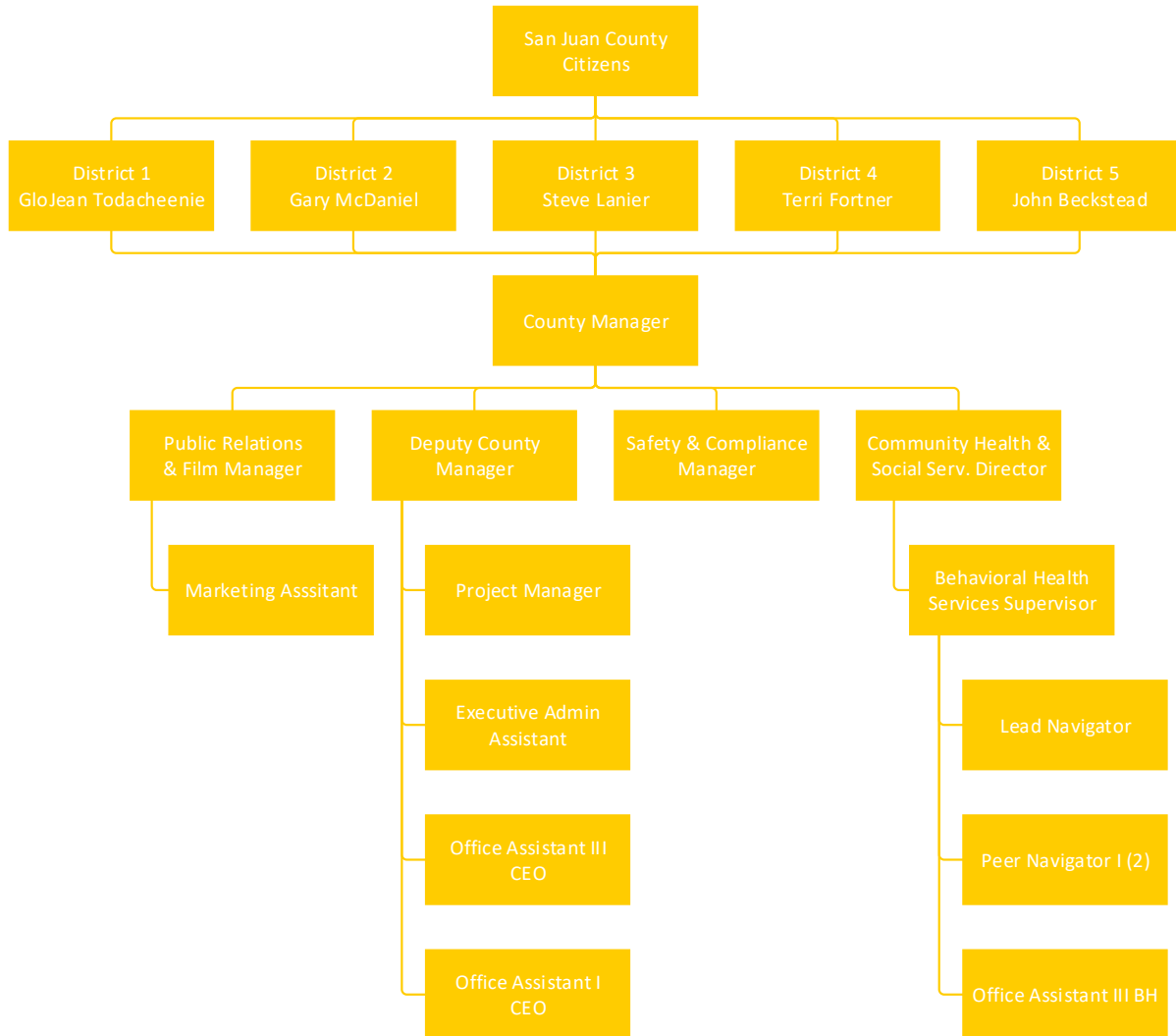
Goals/Concerns

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

Performance Measures/Objectives

Performance Measures	FY2022 Actual	FY2023 Estimate	FY2024 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.

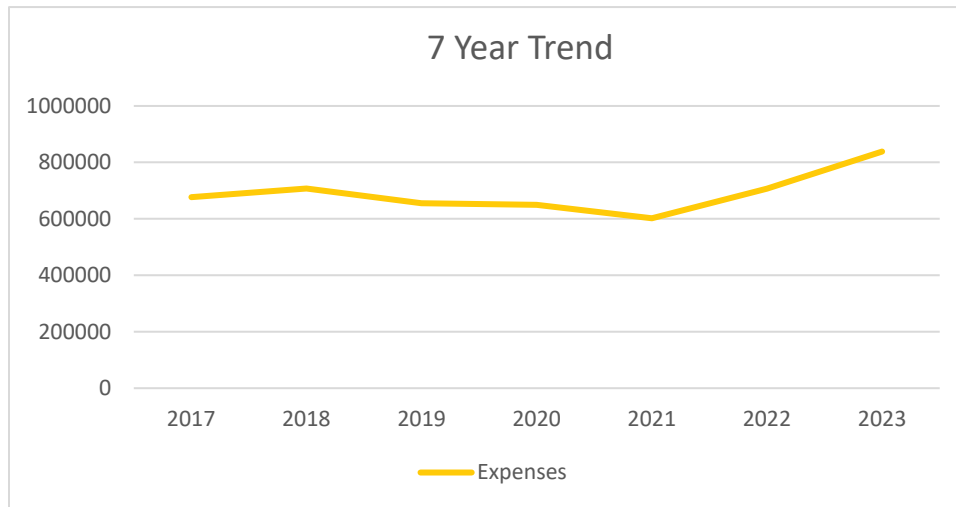


COUNTY EXECUTIVE OFFICE (CONTINUED)

Department Summary

	FY2022 Actual	FY2023 Adjusted Budget	FY2023 Actual	FY2024 Requested Budget	FY2024 Budget Change From FY2023 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 502,821	580,955	559,176	671,372	112,196	20.06%
Benefits	150,878	177,785	186,933	247,172	60,239	32.22%
Professional Services	275	375	280	200	(80)	(28.57%)
Other Operating	52,550	130,225	92,195	81,744	(10,451)	(11.34%)
Total Expenditures	\$ 706,524	889,340	838,584	1,000,488	161,904	19.31%
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	FY2022 Actual	FY2023 Estimate	FY2024 Budget
Conduct citizen satisfaction surveys every 4 years	0%	0%	0%
Conduct annual employee satisfaction surveys every 2 years	10%	100%	NA
Sustainability of Mental Wellness Resource Center	50%	100%	100%
Conduct county manager meetings with every department annually	0% COVID	60% COVID	100%
Responsible & timely utilization of 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. Apply for new funding	10%	100%	100%
Participation in economic diversification (energy sector, rail, outdoor recreation, other area initiatives)	100%	100%	100%
Management of 30-year Capital Plan	30%	100%	100%
Implement and accomplish objectives of 5-year strategic plan (by objective year)	0%	100%	100%

GENERAL GOVERNMENT

Department Description

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

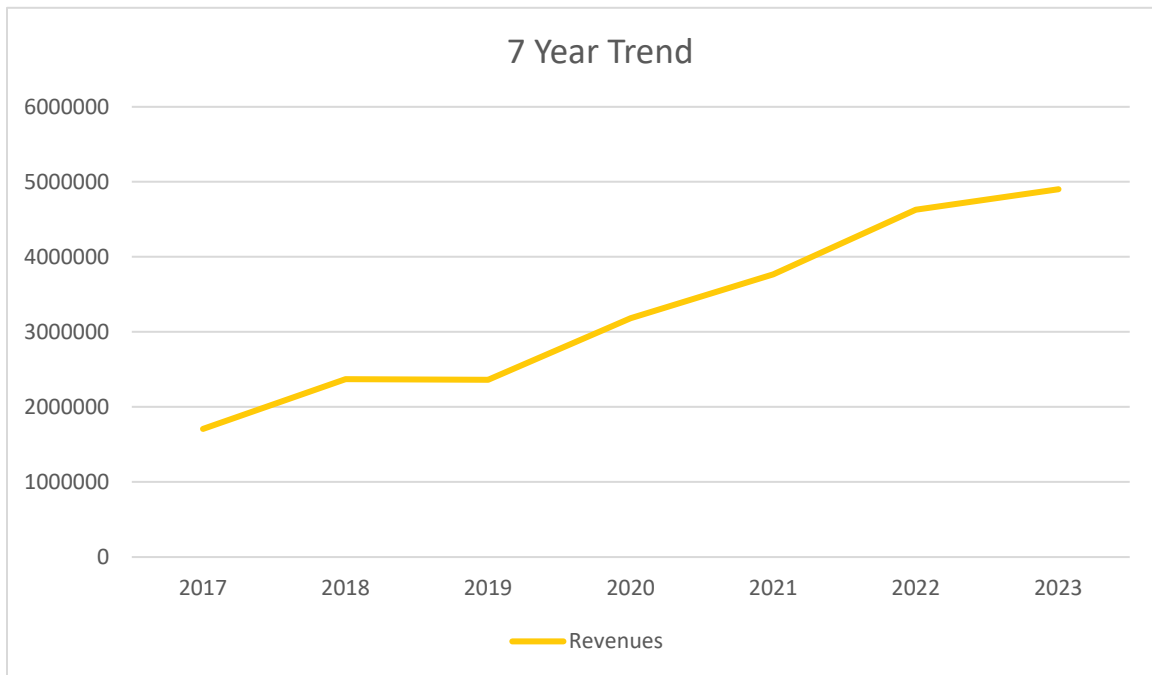
Department Summary

	FY2022 Actual	FY2023 Adjusted Budget	FY2023 Actual	FY2024 Requested Budget	FY2024 Budget Change From FY2023 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Terminal Leave	\$ 991,352	875,000	768,406	900,000	131,594	17.13%
Professional Services	256,050	474,812	358,539	403,815	45,276	12.63%
Other Operating	3,380,668	3,674,335	3,775,047	3,927,821	152,774	4.05%
Total Expenditures	\$ 4,628,070	5,024,147	4,901,992	5,231,636	329,644	6.72%

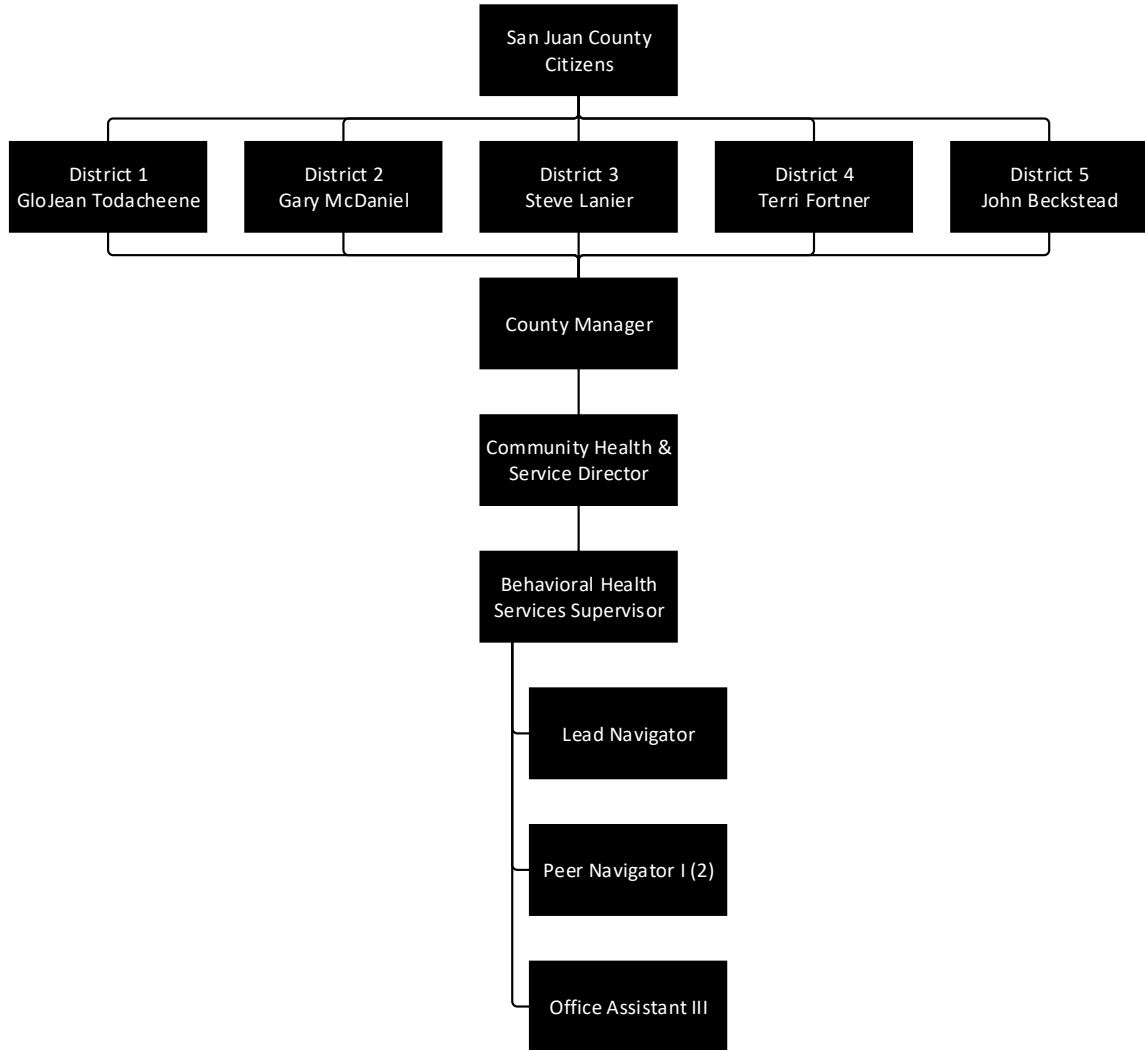
GENERAL GOVERNMENT (CONTINUED)

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



HEALTH CARE ASSISTANCE (CONTINUED)

(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. Behavioral Health Services and oversight of the Mental Wellness Resource Center operates under the HCAP/Community Health & Social Services Department.

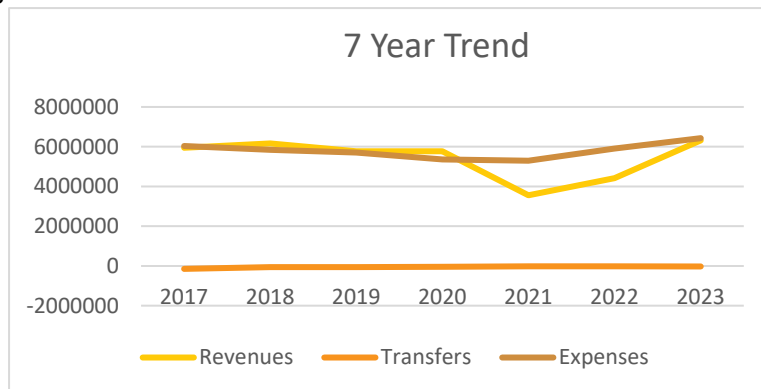
Fund Summary

	FY2022 Actual	FY2023 Adjusted Budget	FY2023 Actual	FY2024 Requested Budget	FY2024 Budget Change From FY2023 Actual	
					\$	%
Revenues:						
GRT – Health Care	\$ 4,387,998	5,282,626	6,279,139	5,372,267	(906,872)	(14.44%)
Miscellaneous	28,682	25,000	41,845	25,000	(16,845)	(40.26%)
Total Revenue	\$ 4,416,680	5,307,626	6,320,984	5,397,267	(923,717)	(14.61%)
Transfers:						
Transfer to General Fund	\$ (20,121)	(25,442)	(25,442)	(29,126)	(3,684)	14.48%
Total Transfers	\$ (20,121)	(25,442)	(25,442)	(29,126)	(3,684)	14.48%
Expenditures by Category:						
Wages	\$ 259,499	263,500	198,759	314,603	115,844	58.28%
Benefits	80,294	94,721	68,060	134,536	66,476	97.67%
Professional Services	1,072,733	1,131,679	832,080	1,381,901	549,821	66.08%
Other Operating	4,379,473	5,023,587	5,335,816	5,013,107	(322,709)	(6.05%)
Total Expenditures	\$ 5,791,999	6,513,487	6,434,715	6,844,147	409,432	6.36%
Number of Employees	4	6	6	6		

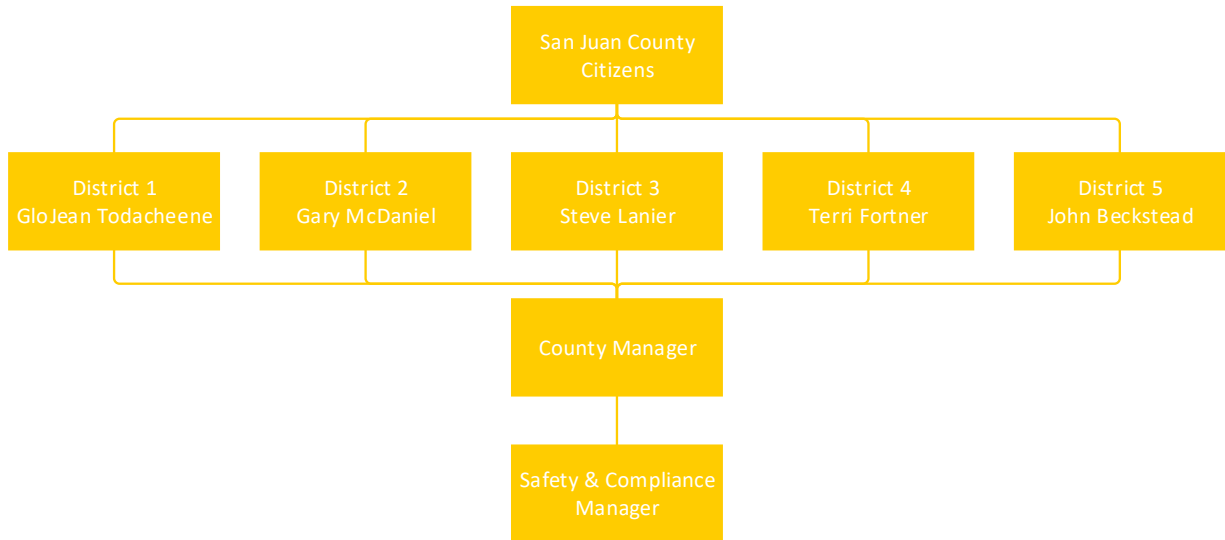
Note: The Health Care Assistance Fund is Managed by the County Executive Office. Of the six positions, four are grant funded.

Goals/Concerns

- Increase outreach efforts in partnership with agencies working directly with chronically homeless population by 25%.
- Improve connections to mental health and substance abuse treatment options through strategic partnerships with local providers and longer case management cycle from an average of 2 weeks to 4 weeks.
- Prioritize access to Mental Health and Substance Abuse services for every person by offering connections at 100% of encounters



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. For FY24, County safety policies will be reviewed and updated. Additional safety policies will be added as needed. On an annual basis and in accordance with the NM workers compensation law and as part of our insurance carriers request, a yearly inspection of County facilities is conducted. 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

	FY2022 Actual	FY2023 Adjusted Budget	FY2023 Actual	FY2024 Requested Budget	FY2024 Budget Change From FY2023 Actual	
					\$	%
Expenditures by Category:						
Wages	\$ 87,826	88,331	89,284	90,122	838	0.94%
Benefits	23,079	23,462	25,117	26,093	976	3.89%
Professional Services	4,336	4,000	1,689	2,000	(311)	(18.41%)
Other Operating	44,933	84,300	64,446	65,976	1,530	2.37%
Total Expenditures	\$ 160,174	200,093	180,536	184,191	3,655	2.02%

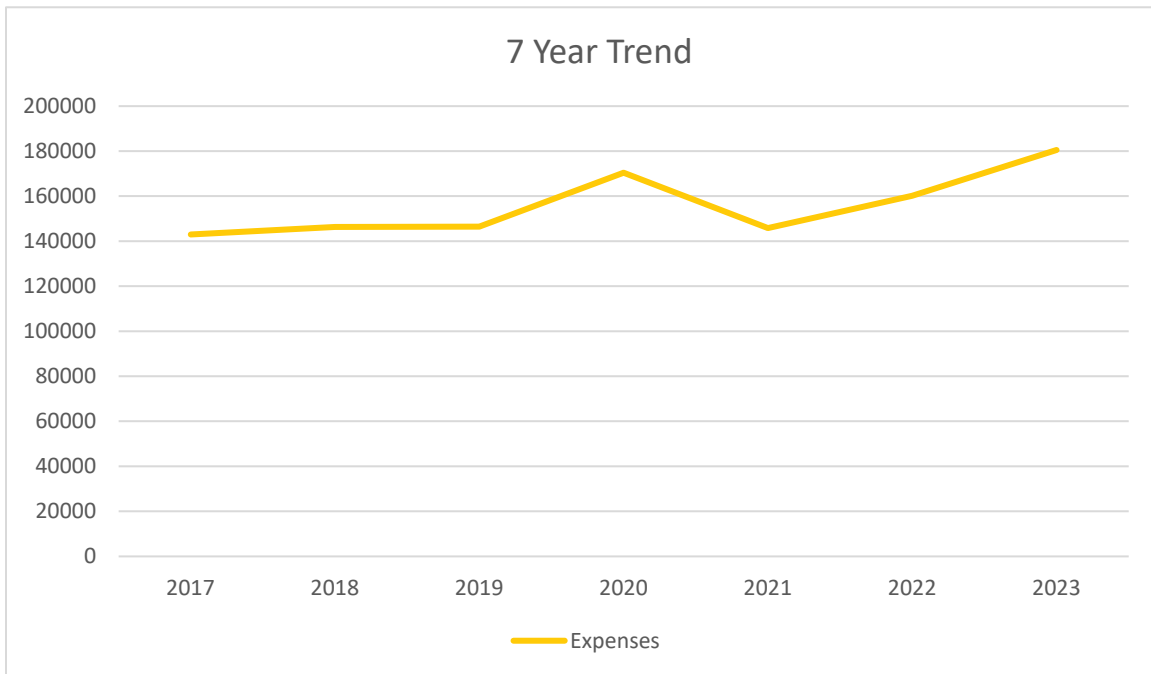
Number of Employees	1	1	1	1
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Note: The Safety division is managed by the County Executive Office.

SAFETY (CONTINUED)

Goals/Concerns

- Continue to 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. In FY23, an on-line safety training platform was utilized.
- 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. This status was ended in April 2023.



Performance Measures/Objectives

Performance Measures	FY2022 Actual	FY2023 Estimate	FY2024 Budget
Training/Classes	25%	25%	75%
Inspections	75%	75%	15%
Policy written/submitted/adopted	N/A	25%	10%

YOUTH EMPLOYMENT

Department Description

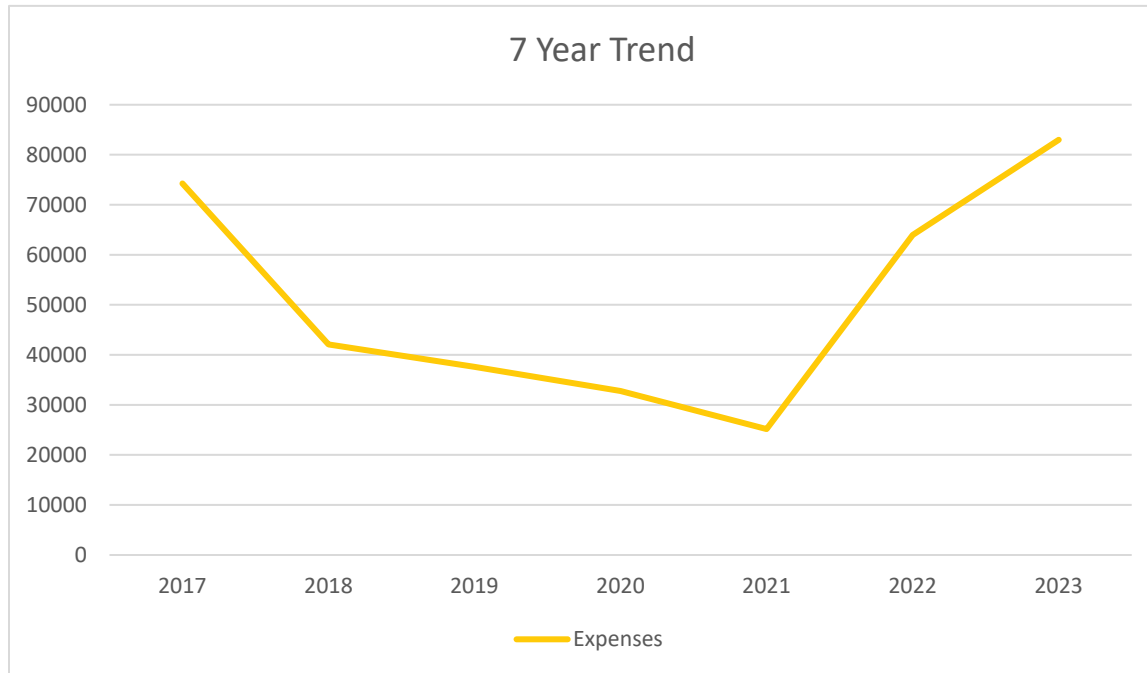
San Juan County is a strong supporter of the County’s youth. The County employs students to assist in the development of skills that will be beneficial to the student’s careers whether at the County or with other employers.

Department Summary

	FY2022 Actual	FY2023 Adjusted Budget	FY2023 Actual	FY2024 Requested Budget	FY2024 Budget Change From FY2023 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 59,359	141,705	77,046	144,720	67,674	87.84%
Benefits	4,582	10,923	5,954	11,154	5,200	87.34%
Total Expenditures	\$ 63,941	152,628	83,000	155,874	72,874	87.80%
Part Time Employees		4	4	9	9	

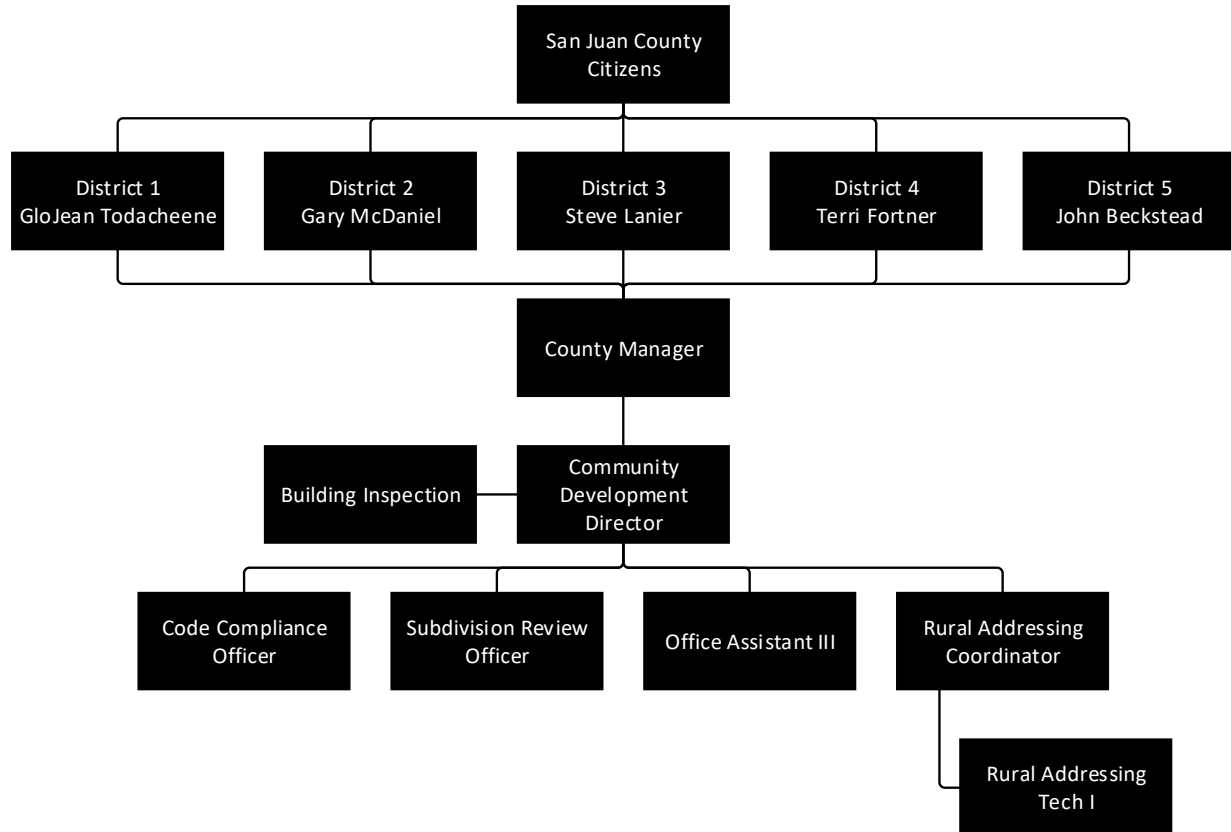
Goals/Concerns

- 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, Electrical, Mechanical, and Plumbing Inspection, Code Compliance, Rural Addressing, Planning (subdivision review), Floodplain Administration, Manufactured Home Placement Permitting, Business Registration, Cannabis Permitting, and the San Juan County Cleanup Project.



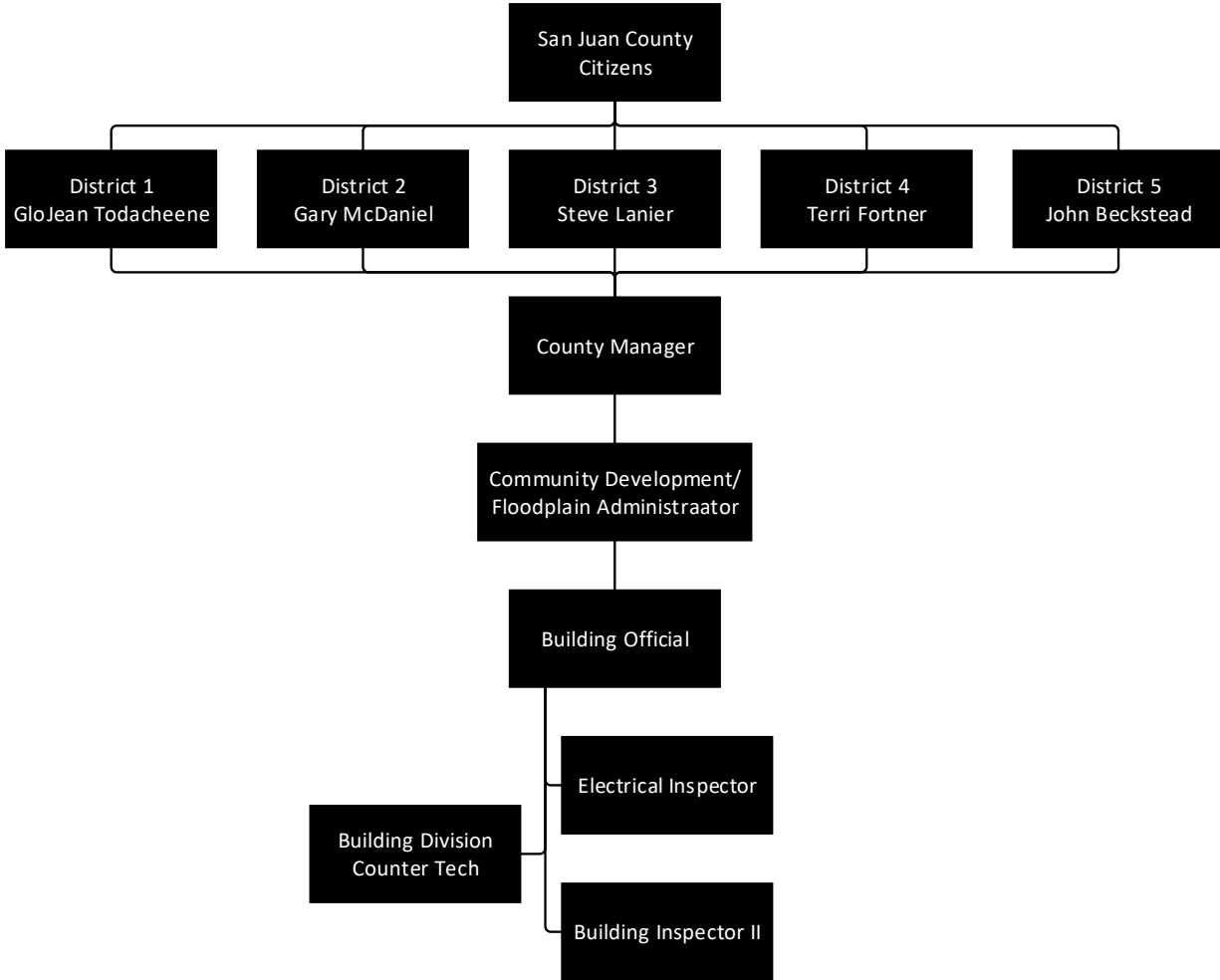
COMMUNITY DEVELOPMENT (CONTINUED)

- Continue to be a bridge between San Juan County departments and other community agencies related to development.
- Working towards a “Lean and Clean” program to assist with San Juan County cleanup efforts.
- Working towards basic “Land Use Management” in San Juan County.

Performance Measures/Objectives

Performance Measures	FY2022 Actual	FY2023 Estimate	FY2024 Budget
Additional staffing to assist with increased volume (Admin/Addressing)	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 division 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, the City of Aztec, the City of Bloomfield, the Town of Kirtland, and visitors of those jurisdictions, 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

	FY2022 Actual	FY2023 Adjusted Budget	FY2023 Actual	FY2024 Requested Budget	FY2024 Budget Change From FY2023 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 246,117	271,409	270,978	298,360	27,382	10.10%
Benefits	78,216	83,329	94,252	105,361	11,109	11.79%
Other Operating	47,766	53,235	47,819	55,333	7,514	15.71%
Total Expenditures	\$ 372,099	407,973	413,049	459,054	46,005	37.60%
Number of Employees	4	4	4	4		

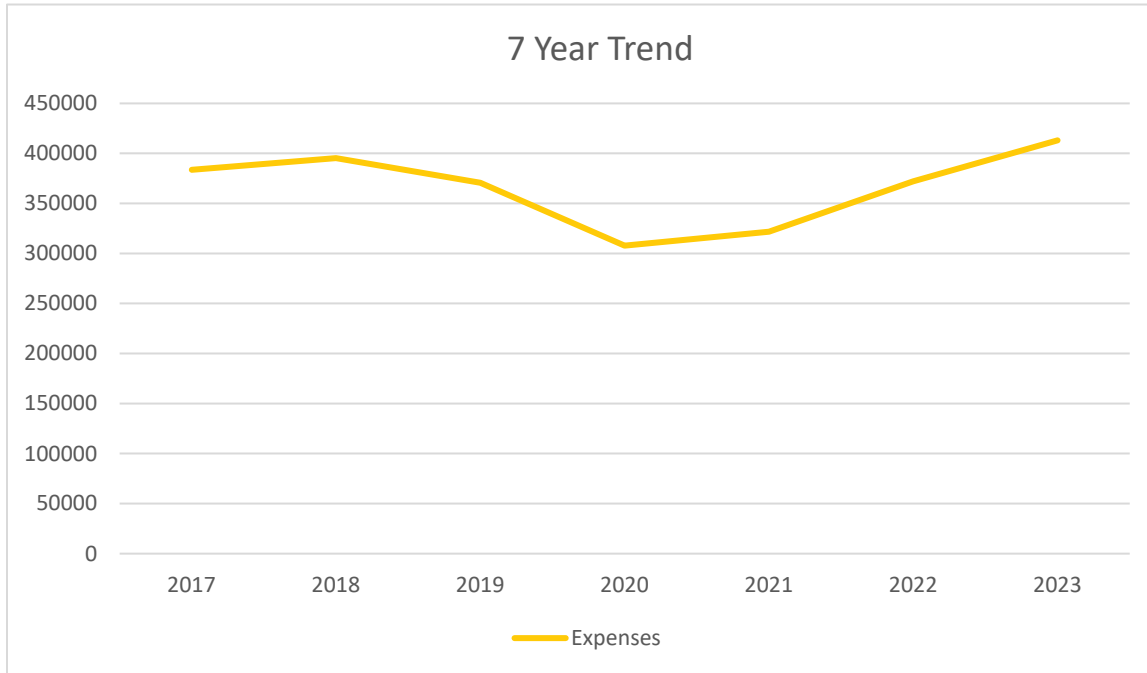
Goals/Concerns

- Implement online request for permit and education to customer on use of the online permitting portal are ongoing.
- Increases in activity have required Administration to reorganize this division to provide better coverage in the office as well as coverage of field activities. Continued increases in activity will require additional personnel.
- 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

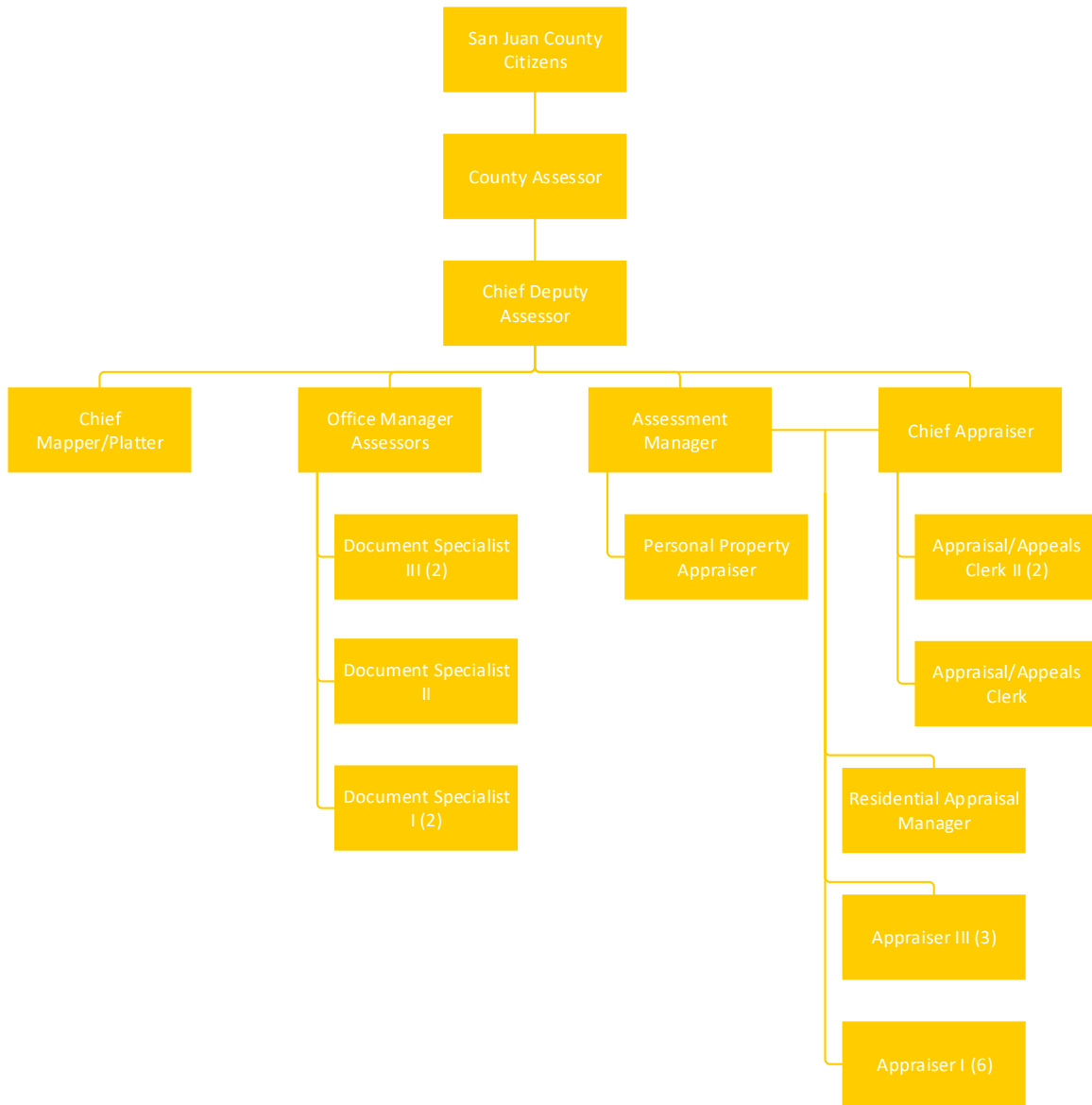
Performance Measures	FY2022 Actual	FY2023 Estimate	FY2024 Budget
Perform inspections on previously issued permits the same day or next business day	100%	100%	100%
Implement LAMA online portal permit application	80%	90%	100%
Cross train inspectors for better coverage	N/A	40%	60%
Cross train administrative 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 43,535 parcels of real property (land, homes, commercial building), the Assessor must value personal property of more than 12,049 manufactured homes, over 3,307 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

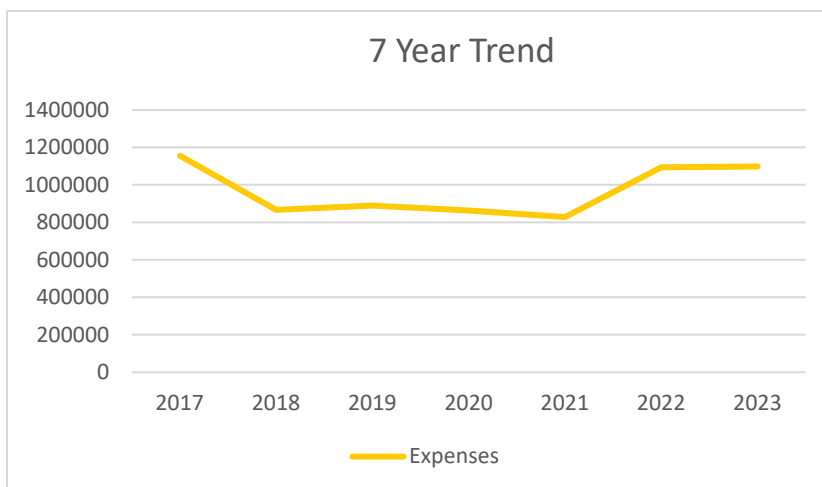
	FY2022 Actual	FY2023 Adjusted Budget	FY2023 Actual	FY2024 Requested Budget	FY2024 Change From FY2023 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 766,583.00	847,669	747,085.00	869,448	122,363	16.38%
Benefits	291,101.00	314,637	306,846.00	337,034	30,188	9.84%
Professional Services	1,024	25,000	8,978	25,000	16,022	178.46%
Other Operating	34,627	42,463	35,095	47,347	12,252	34.91%
Total Expenditures	\$ 1,093,335	1,229,769	1,098,004	1,278,829	180,825	16.47%
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; especially with exemptions they may qualify for.
- Cross train Document Specialist's to assist the Chief Mapper with mapping duties.
- Maintain sales ratio for the County at 95%
- Valuation maintenance quotas by appraisal staff should be 75%

Performance Measures/Objectives

Performance Measures	FY2022 Actual	FY2023 Estimate	FY2024 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

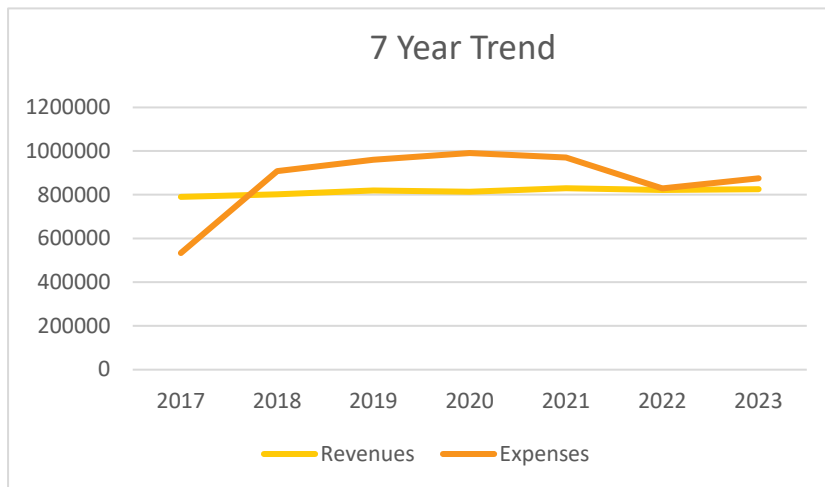
Fund Description

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.

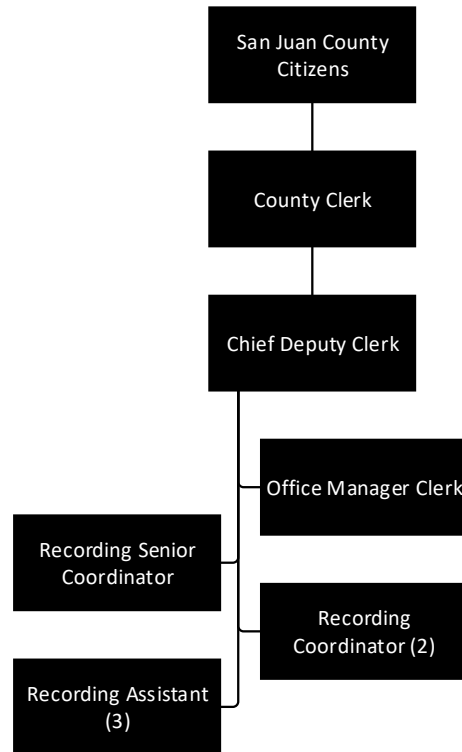
Fund Summary

	FY2022 Actual	FY2023 Adjusted Budget	FY2023 Actual	FY2024 Requested Budget	FY2024 Budget Change From FY2023 Actual	
					\$	%
Revenues:						
1% Appraisal Fee	\$ 819,196	800,000	820,865	800,000	(20,865)	(2.54%)
Miscellaneous	2,271	5,000	4,292	3,000	(1,292)	(30.10%)
Total Revenues	\$ 821,467	805,000	825,157	803,000	(22,157)	(2.69%)
Expenditures by Category:						
Wages	\$ 508,897	612,767	514,466	585,638	71,172	13.83%
Benefits	198,618	233,274	233,125	272,183	39,058	16.75%
Professional Services	420	2,003	1,216	2,003	787	64.72%
Other Operating	119,863	141,529	125,896	144,596	18,700	14.85%
Total Expenditures	\$ 827,798	989,573	874,703	1,004,420	129,717	14.83%

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.

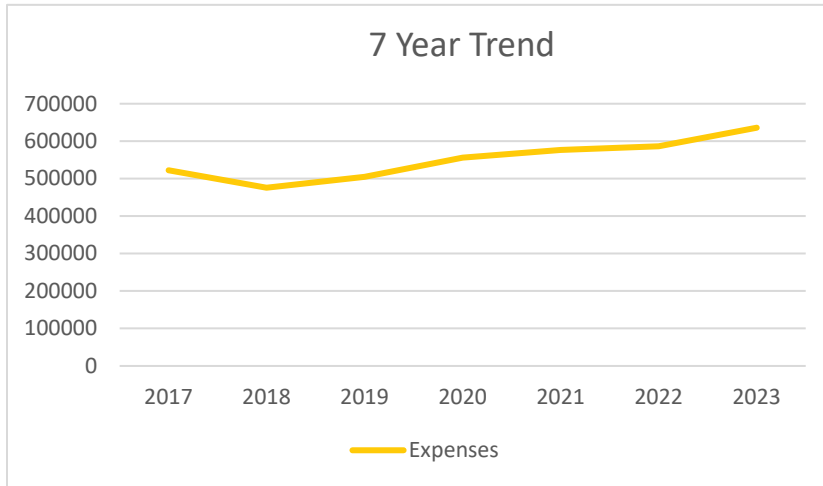
Department Summary

	FY2022 Actual	FY2023 Adjusted Budget	FY2023 Actual	FY2024 Requested Budget	FY2024 Budget Change From FY2023 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 412,630	515,435	450,223	588,181	137,958	30.64%
Benefits	141,575	178,652	152,144	215,854	63,710	41.87%
Professional Services	345	600	245	2,000	1,755	716.33%
Other Operating	31,337	34,950	33,326	62,603	29,277	87.85%
Total Expenditures	\$ 585,887	729,637	635,938	868,638	232,700	36.59%
Number of Employees	8	8	9	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

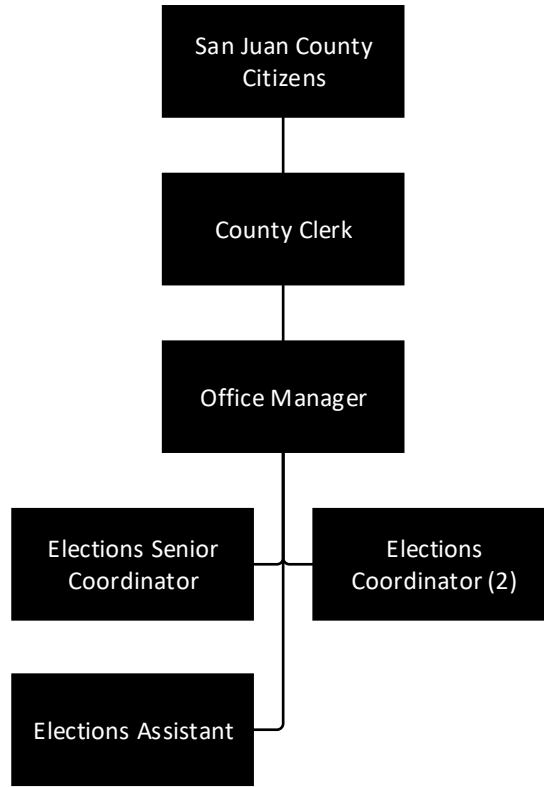


San Juan County Clerk
Tanya Shelby

Performance Measures/Objectives

Performance Measures	FY2022 Actual	FY2023 Estimate	FY2024 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



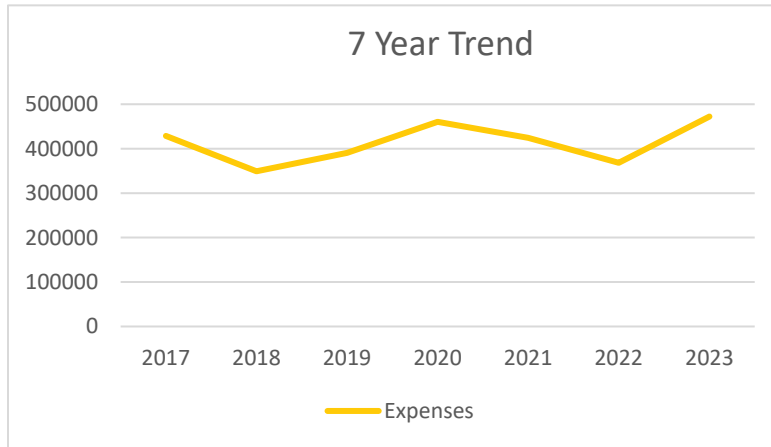
Department Description

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

	FY2022 Actual	FY2023 Adjusted Budget	FY2023 Actual	FY2024 Requested Budget	FY2024 Budget Change From FY2023 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 125,111	234,223	205,028	541,455	336,427	164.09%
Benefits	32,934	59,472	63,085	133,668	70,583	111.89%
Other Operating	210,374	357,748	204,411	544,000	339,589	166.13%
Total Expenditures	\$ 368,419	651,443	472,524	1,219,123	746,599	158.00%
 Number of Employees		3	3	4		

BUREAU OF ELECTIONS (CONTINUED)



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	FY2022 Actual	FY2023 Estimate	FY2024 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			

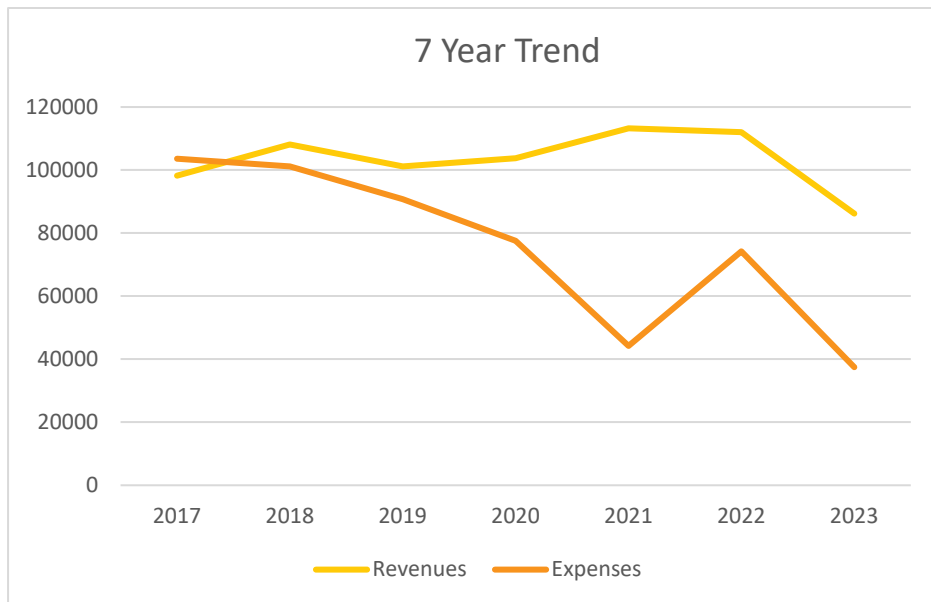
CLERK'S EQUIPMENT RECORDING FEE

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.

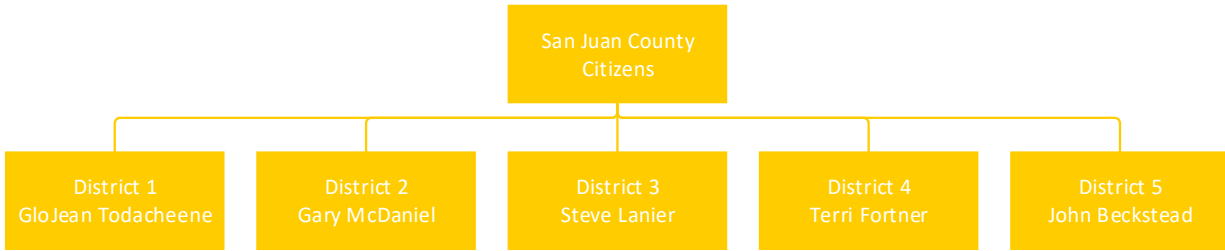
Fund Summary

	FY2022 Actual	FY2023 Adjusted Budget	FY2023 Actual	FY2024 Requested Budget	FY2024 Budget Change From FY2023 Actual	
					\$	%
Revenues:						
Equipment Recording Fees	\$ 107,100	90,000	76,874	90,000	13,126	17.07%
Miscellaneous	4,891	4,000	9,301	-	(9,301)	(100.00%)
Total Revenues	\$ 111,991	94,000	86,175	90,000	3,825	4.44%
Expenditures by Category:						
Other Operating	\$ 74,193	57,900	37,450	60,350	22,900	61.15%
Capital	\$ -	30,000	-	30,000	30,000	0.00%
Total Expenditures	\$ 74,193	87,900	37,450	90,350	52,900	141.26%





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

	FY2022 Actual	FY2023 Adjusted Budget	FY2023 Actual	FY2024 Requested Budget	FY2024 Budget Change From FY2023 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 203,050	195,530	197,034	195,530	(1,504)	(0.76%)
Benefits	87,153	85,559	96,025	100,898	4,873	5.07%
Other Operating	77,194	105,000	95,269	105,000	9,731	10.21%
Total Expenditures	\$ 367,397	386,089	388,328	401,428	13,100	3.37%
Number of Employees		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
- Development of long-range planning to meet the expected future needs of citizens

COUNTY COMMISSION (CONTINUED)

San Juan County Commissioners June 30, 2023



GloJean Todacheene
Member
District I



Gary McDaniel
Member
District II



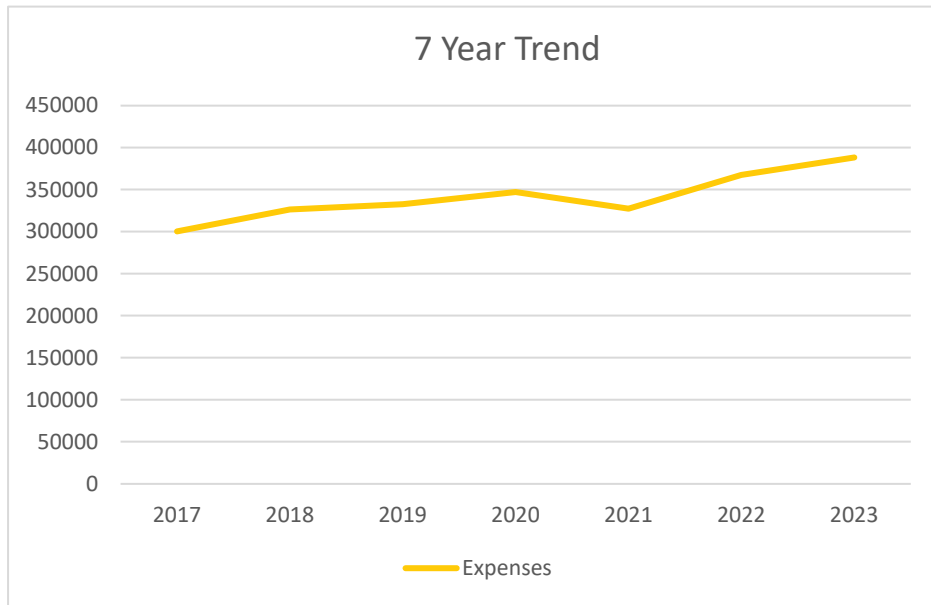
Steve Lanier
Chairman
District III



Terri Fortner
Member
District IV



John Beckstead
Chairman Pro-Tem District
V





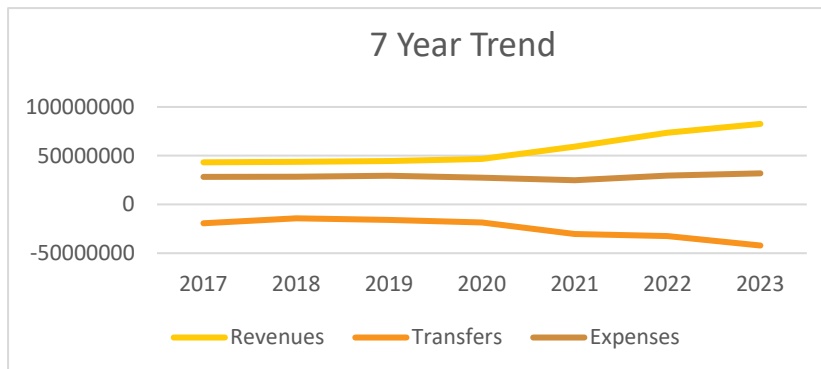
GENERAL FUND SUMMARY

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

	FY2022 Actual	FY2023 Adjusted Budget	FY2023 Actual	FY2024 Requested Budget	FY2024 Budget Change From FY2023 Actual	
					\$	%
Revenues:						
Taxes – Local Effort	\$ 60,752,724	53,562,143	61,803,441	56,852,385	(4,951,056)	(8.01%)
Taxes – State Shared	5,728,068	5,736,720	10,673,850	5,000,000	(5,673,850)	(53.16%)
Licenses & Permits	282,256	207,500	3,927,777	213,000	(3,714,777)	(94.58%)
Other Charges for Svc	2,230,964	1,602,000	2,291,282	1,513,050	(778,232)	(33.96%)
Miscellaneous Revenue	1,546,741	290,250	983,705	257,500	(726,205)	(73.82%)
Intergovernmental	2,969,098	3,252,370	2,914,306	2,723,000	(191,306)	(6.56%)
Total Revenue	\$ 73,509,851	64,650,983	82,594,361	66,558,935	(16,035,426)	(19.41%)
Transfers:						
Transfers In	\$ 925,470	685,228	661,722	718,885	57,163	8.64%
Transfers Out	(33,506,033)	(51,130,929)	(42,751,355)	(56,329,078)	(13,577,723)	31.76%
Total Transfers	\$ (32,580,563)	(50,445,701)	(42,089,633)	(55,610,193)	(13,520,560)	32.12%
Expenditures						
Administration	\$ 2,153,664	2,952,469	2,793,637	3,154,735	361,098	12.93%
General Government	4,950,711	5,504,135	5,304,528	5,834,620	530,092	9.99%
Assessor’s	1,093,335	1,229,769	1,098,004	1,278,829	180,825	16.47%
County Clerk	1,014,638	1,441,244	1,170,125	2,152,462	982,337	83.95%
County Treasurer	649,993	726,863	684,024	756,344	72,320	10.57%
Finance Department	987,675	1,119,643	1,066,469	1,235,760	169,291	15.87%
Central Purchasing	423,881	466,337	467,794	582,025	114,231	24.42%
Human Resources	527,797	672,399	558,793	705,668	146,875	26.28%
Information Technology	1,254,380	1,699,300	1,415,427	2,098,288	682,861	48.24%
Sheriff Department	11,849,942	14,582,954	12,256,936	15,857,854	3,600,918	29.38%
Community Development	420,300	499,171	446,270	529,984	83,714	18.95%
Building Inspection	372,099	407,973	413,049	459,054	46,005	11.14%
Parks & Facilities	3,772,222	4,245,950	4,221,976	4,650,436	428,460	10.15%
Total Expenditures	\$ 29,470,637	35,548,207	31,897,032	39,296,059	7,399,027	23.19%



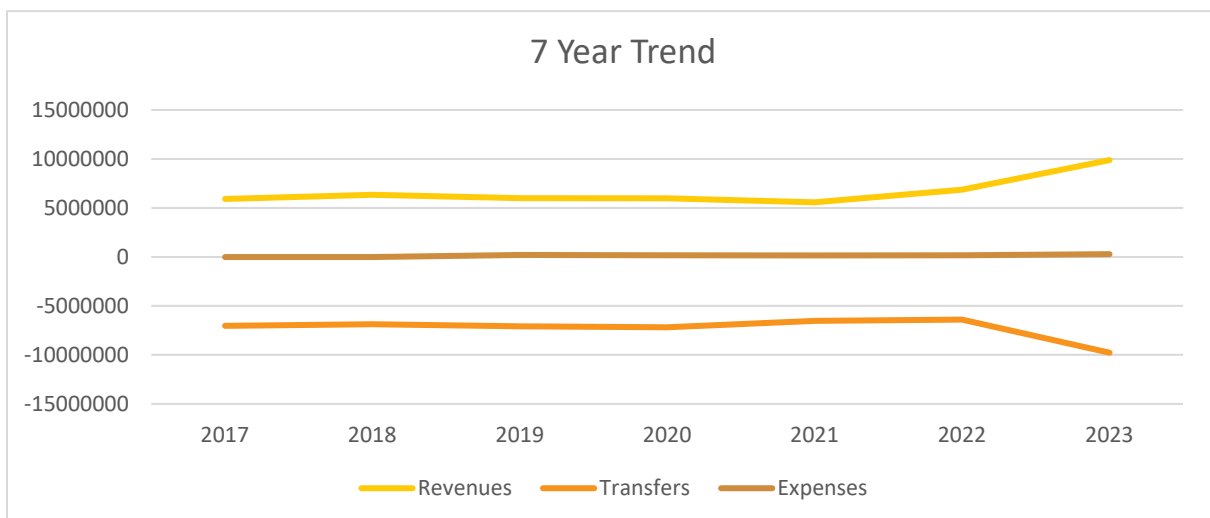
COMMUNICATIONS / EMS GRT

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

	FY2022 Actual	FY2023 Adjusted Budget	FY2023 Actual	FY2024 Requested Budget	FY2024 Budget Change From FY2023 Actual	
					\$	%
Revenues:						
GRT-Communications/EMS	\$ 6,827,600	8,248,295	9,808,883	8,915,807	(893,076)	(9.10%)
Miscellaneous	40,372	50,000	87,452	50,000	(37,452)	(42.83%)
Total Revenue	\$ 6,867,972	8,298,295	9,896,335	8,965,807	(930,528)	(9.40%)
Transfers:						
Transfer to Ambulance Fund	(2,325,842)	(4,713,486)	(4,187,954)	(3,950,321)	237,633	(5.67%)
Transfer to Communications	(4,067,230)	(6,188,125)	(5,584,302)	(5,683,659)	(99,357)	1.78%
Total Transfers	\$ (6,393,072)	(10,901,611)	(9,772,256)	(9,633,980)	138,276	(1.41%)
Expenditures by Category:						
Other Operating	\$ 193,527	280,369	283,597	224,718	(58,879)	(20.76%)
Total Expenditures	\$ 193,527	280,369	283,597	224,718	(58,879)	(20.76%)



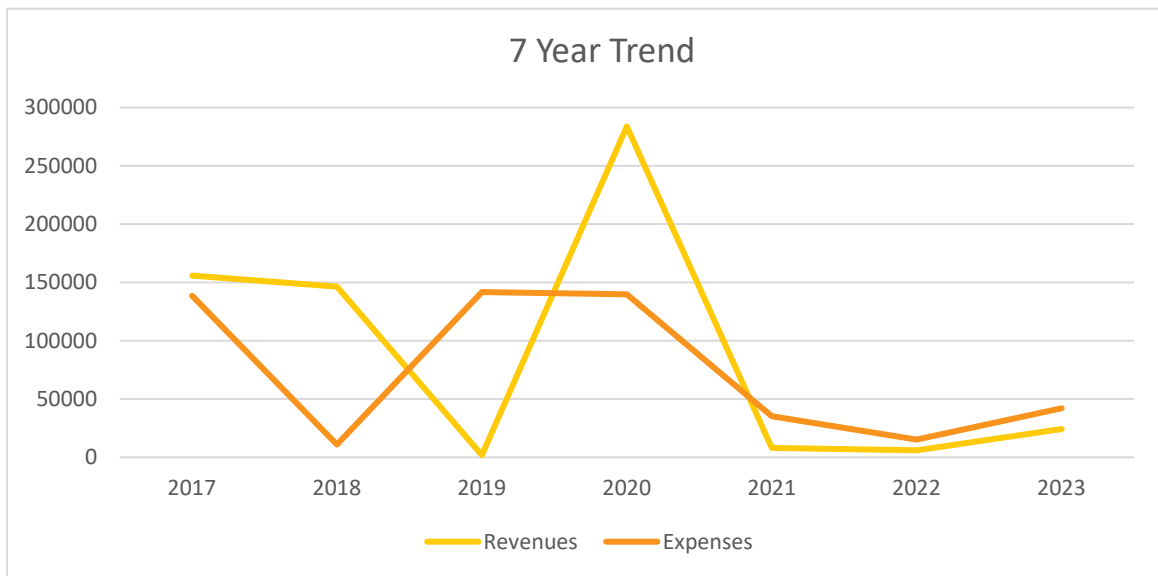
FARM AND RANGE

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

	FY2022 Actual	FY2023 Adjusted Budget	FY2023 Actual	FY2024 Requested Budget	FY2024 Budget Change From FY2023 Actual	
					\$	%
Revenues:						
Miscellaneous	\$ 1,468	-	2,240	-	(2,240)	(100.00%)
Intergovernmental	4,500	10,000	21,958	-	(21,958)	(100.00%)
Total Revenue	\$ 5,968	10,000	24,198	-	(24,198)	(100.00%)
Expenditures by Category:						
Other Operating	\$ 15,227	172,514	42,021	144,690	102,669	244.33%
Total Expenditures	\$ 15,227	172,514	42,021	144,690	102,669	244.33%



HEALTH & SOCIAL SERVICES

Department Description

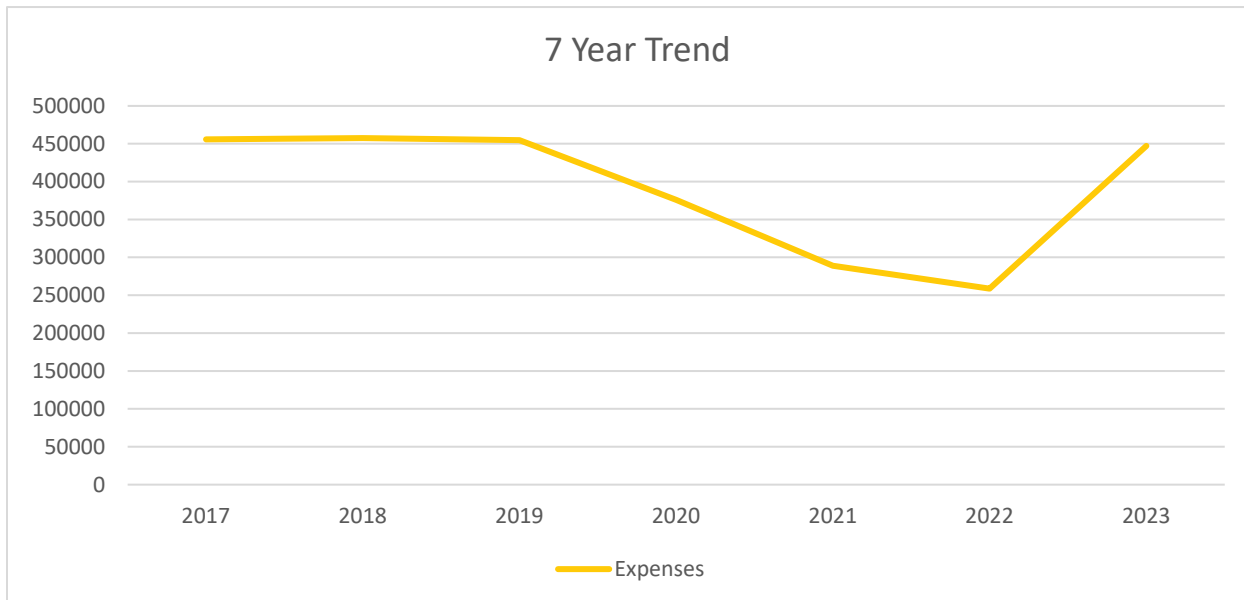
Health & Social Services provides for appropriations approved for various agencies not governed by San Juan County Government. Examples of agencies funded through agreements are: Libraries, Boys & Girls Clubs, Senior Citizen Centers, etc. Each agency receiving funding signs an agreement with the county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

Department Summary

	FY2022 Actual	FY2023 Adjusted Budget	FY2023 Actual	FY2024 Requested Budget	FY2024 Budget Change From FY2023 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Other Operating	\$ 258,700	327,360	319,536	447,110	127,574	39.92%
Total Expenditures	\$ 258,700	327,360	319,536	447,110	127,574	39.92%

Goals/Concerns

- To accurately account for expenditures related to health and social services appropriated to various agencies.
- To evaluate if previously funded social services were rendered in accordance with the service agreement





INTERGOVERNMENTAL GRANTS

Fund Description

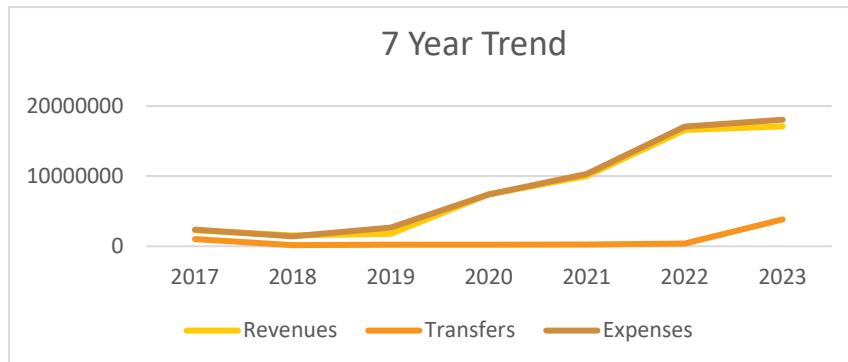
This fund is used to account for the various sources of revenue from local, state and federal governments. The County serves as the fiscal agent and is responsible for grant administration, accounting, and compliance. Federal funds are audited annually under the county’s financial audit. Local and state 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

	FY2022 Actual	FY2023 Adjusted Budget	FY2023 Actual	FY2024 Requested Budget	FY2024 Budget Change From FY2023 Actual	
					\$	%
Revenues:						
Intergovernmental	\$ 16,564,943	35,585,067	17,082,077	28,600,872	11,518,795	67.43%
Total Revenue	\$ 16,564,943	35,585,067	17,082,077	28,600,872	11,518,795	67.43%
Transfers:						
Transfer from Gen Fund	\$ 198,775	3,010,280	2,822,293	2,759,933	(62,360)	(2.21%)
Transfer from Road Fund	31,750	191,611	191,611	-	(35,000)	(100.00%)
Transfer from Capl Repl Fund	-	35,000	35,000	-	(191,611)	(100.00%)
Transfer from State Fire Fund	44,258	-	-	-	-	0.00%
Transfer from Capl Repl Resrv	117,162	790,572	790,573	-	(790,573)	(100.00%)
Transfer to General Fund	(33,671)	(17,245)	(13,114)	-	13,114	(100.00%)
Transfer to State Fire Fund	-	(2,137)	(2,137)	-	2,137	(100.00%)
Total Transfers	\$ 358,274	4,008,081	3,824,226	2,759,933	(1,064,293)	(27.83%)
Expenditures by Category:						
Other Operating	\$ 17,054,768	57,812,161	18,044,981	48,306,382	30,261,401	167.70%
Total Expenditures	\$ 17,054,768	57,812,161	18,044,981	48,306,382	30,261,401	167.70%

GOALS/CONCERNS

- Accurate tracking, use and reporting of funds for the purpose set out by the grantor.
- Clean audits of each grant.
- Accurate and complete records for all selected grants/ projects.
- Continued sourcing of all eligible federal, state, and local grants.



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 and used for a wide range of services to assist citizens with opioid use disorder (as primary) and any other recurring disorder.

Fund Summary

	FY2022 Actual	FY2023 Adjusted Budget	FY2023 Actual	FY2024 Requested Budget	FY2024 Budget Change From FY2023 Actual	
					\$	%
<u>Revenues:</u>						
Miscellaneous	\$ -	371,410	524,107	49,315	(474,792)	(90.59%)
Total Revenue	\$ -	371,410	524,107	49,315	(474,792)	(90.59%)
<u>Expenditures by Category:</u>						
Professional Services	\$ -	371,410	187,646	385,776	198,130	105.59%
Total Expenditures	\$ -	371,410	187,646	385,776	198,130	105.59%

Goals/Concerns

- Compliance with the state’s settlement agreement terms and conditions
- Clean audit of use of funds.





CANNABIS REGULATION ACT

Fund Description

The Cannabis Regulation Act Fund was created in FY24 in accordance with the Department of Finance and Administration. This fund tracks all activity related to the Cannabis Regulation Act to enable the DFA Local Government Division to analyze the date more efficiently. The State has determined that the cannabis revenue does not have any restrictions on use of these tax proceeds.

Fund Summary

	FY2022 Actual	FY2023 Adjusted Budget	FY2023 Actual	FY2024 Requested Budget	FY2024 Budget Change From FY2023 Actual	
					\$	%
<u>Revenues:</u>						
Miscellaneous	-	20,000	20,203	25,000	4,797	23.74%
Total Revenues	\$ -	20,000	20,203	25,000	4,797	23.74%
<u>Transfers:</u>						
Transfers from General Fund	\$ -	19,375	-	(43,097)	(43,097)	0.00%
Total Transfers	\$ -	19,375	-	(43,097)	(43,097)	0.00%
<u>Expenditures by Category:</u>						
Other Operating	-	625	606	1,500	894	147.52%
Total Expenditures	\$ -	625	606	1,500	894	147.52%

Goals/Concerns

- Compliance with the state’s settlement agreement terms and conditions
- Clean audit of use of funds.

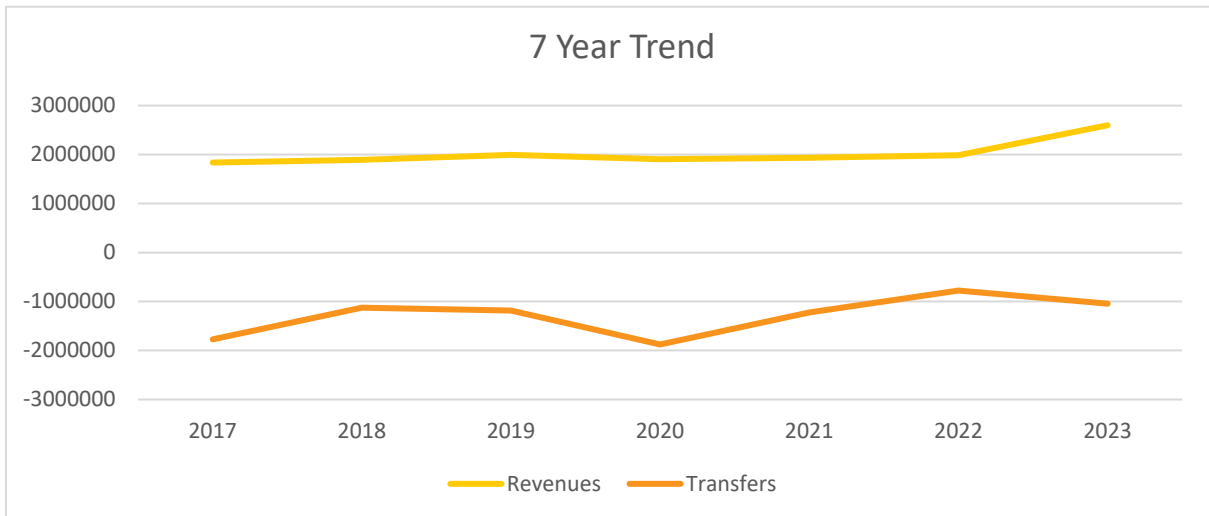
WATER RESERVE

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.

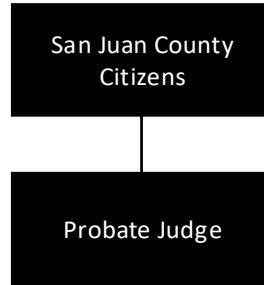
Fund Summary

	FY2022 Actual	FY2023 Adjusted Budget	FY2023 Actual	FY2024 Requested Budget	FY2024 Budget Change From FY2023 Actual	
					\$	%
Revenues:						
Property Taxes	\$ 1,597,943	1,536,292	1,598,189	1,585,963	(12,226)	(0.76%)
Oil & Gas Taxes	319,952	198,323	847,842	196,530	(651,312)	(76.82%)
Miscellaneous	69,398	50,000	152,771	50,000	(102,771)	(67.27%)
Total Revenues	\$ 1,987,293	1,784,615	2,598,802	1,832,493	(766,309)	(29.49%)
Transfers:						
Transfer to General Fund	\$ (5,000)	(5,000)	(5,000)	(5,000)	-	0.00%
Tx to SJ Water Commission	(769,466)	(1,827,317)	(1,040,708)	(1,958,873)	(918,165)	88.23%
Total Transfers	\$ (774,466)	(1,832,317)	(1,045,708)	(1,963,873)	(918,165)	87.80%





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

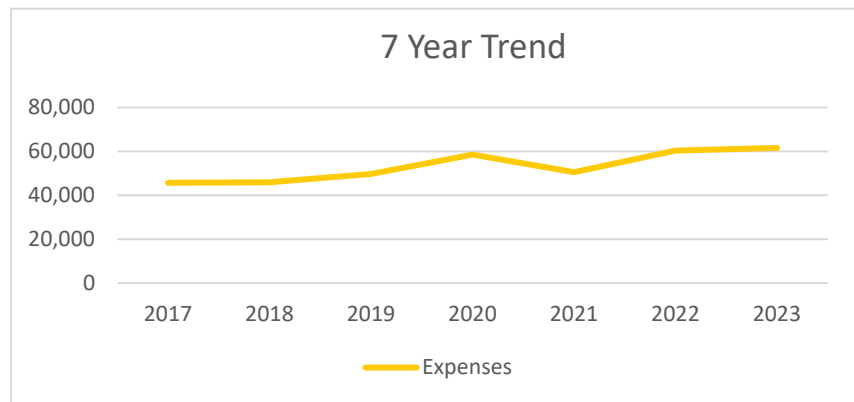
	FY2022 Actual	FY2023 Adjusted Budget	FY2023 Actual	FY2024 Requested Budget	FY2024 Budget Change From FY2023 Actual	
					\$	%
Expenditures by Category:						
Wages	\$ 39,580	38,114	38,114	38,114	-	0.00%
Benefits	20,245	19,850	23,145	24,387	1,242	5.37%
Other Operating	507	2,200	404	2,200	1,796	444.55%
Total Expenditures	\$ 60,332	60,164	61,663	64,701	3,038	4.93%

Number of Employees

1 1 1 1

Goals/Concern

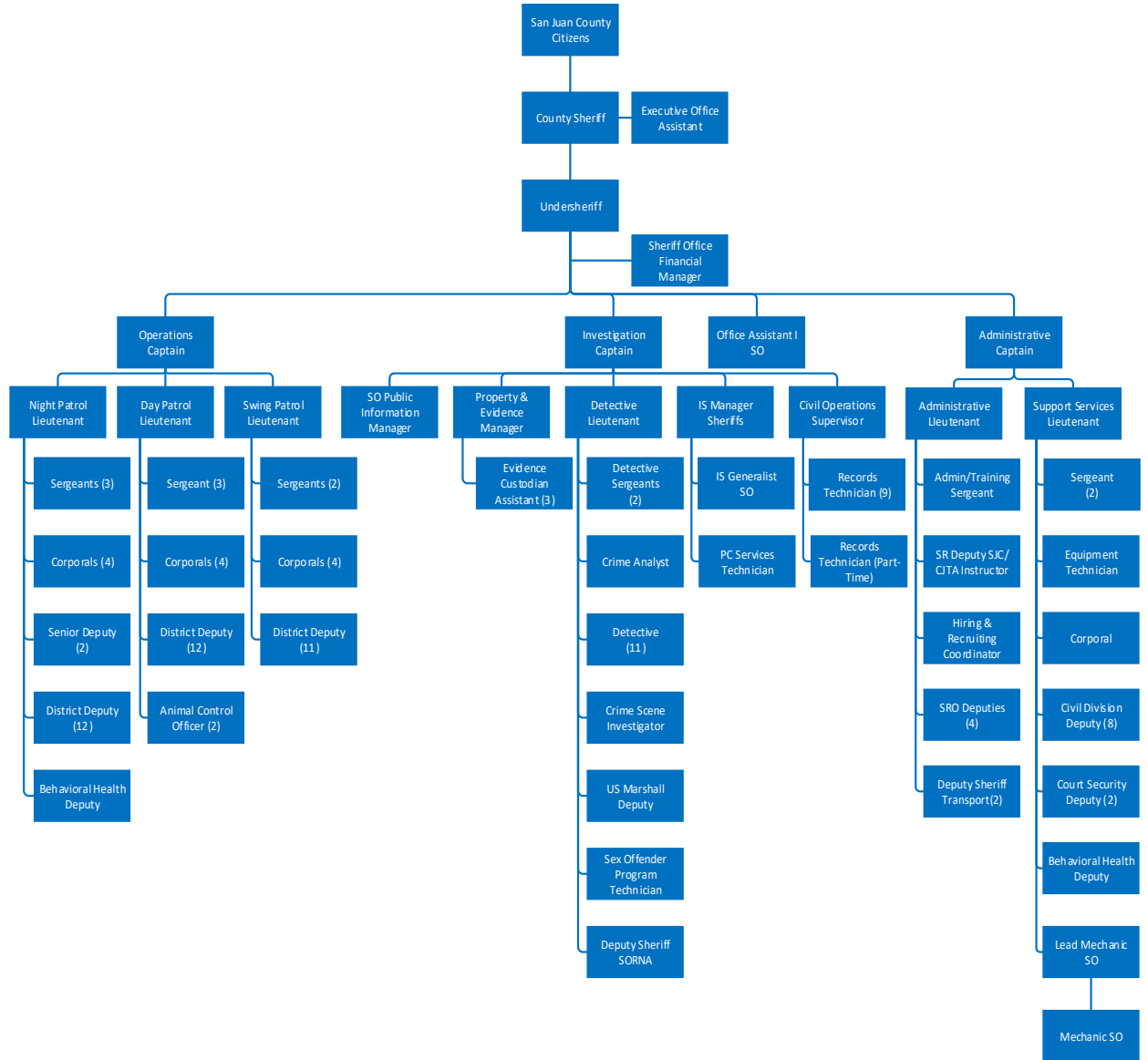
- Cross-train employees concerning Probate



Performance Measures/Objectives

Performance Measures	FY2022 Actual	FY2023 Estimate	FY2024 Budget
Cross-train employees concerning Probate	100%	100%	100%

COUNTY SHERIFF



COUNTY SHERIFF (CONTINUED)

Goals/Concerns

- Overcome certified staffing shortages 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	FY2022 Actual	FY2023 Estimate	FY2024 Budget
Maintain a certified staffing level of no less than 90%	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

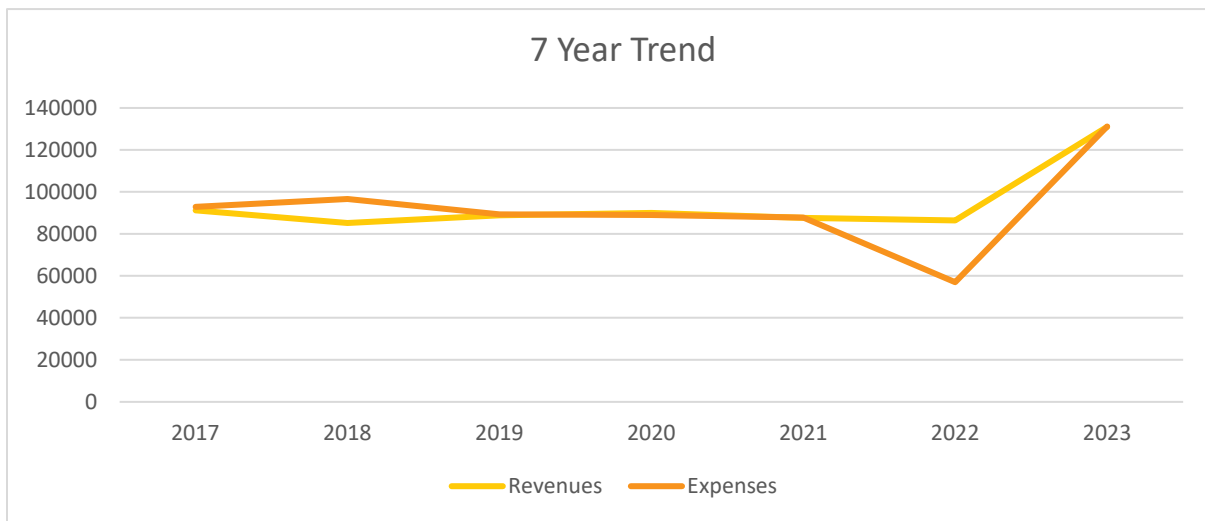
This fund is used for the purchase of law enforcement equipment and advanced training for the Sheriff's Office. Funding is provided by a state grant in accordance with state statute section 29-13-4 NMSA 1978 compilation.

Fund Summary

		FY2022 Actual	FY2023 Adjusted Budget	FY2023 Actual	FY2024 Requested Budget	FY2024 Budget Change From FY2023 Actual	
						\$	%
<u>Revenues:</u>							
Intergovernmental	\$	86,400	131,000	131,000	215,000	84,000	64.12%
Total Revenue	\$	86,400	131,000	131,000	215,000	84,000	64.12%
<u>Expenditures by Category:</u>							
Other Operating	\$	57,023	125,613	131,170	245,073	113,903	86.84%
Capital		-	35,630	-	-	-	0.00%
Total Expenditures	\$	57,023	161,243	131,170	245,073	113,903	86.84%

Goals/Concerns

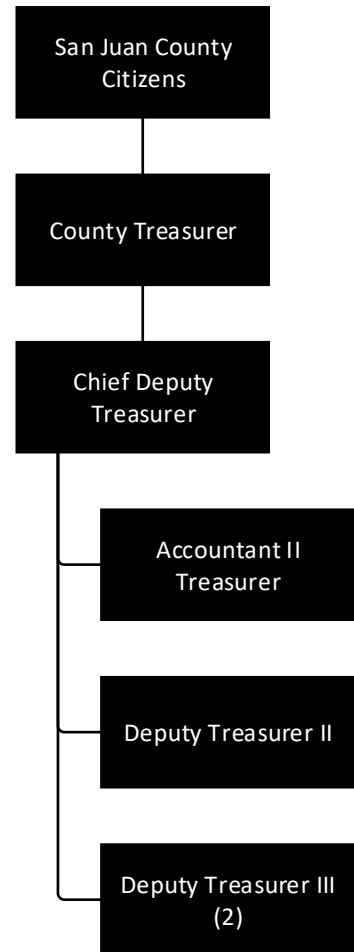
- To provide advanced in-service training to personnel
- To provide required technology and equipment to personnel



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

Expenditures by Category:

	FY2022 Actual	FY2023 Adjusted Budget	FY2023 Actual	FY2024 Requested Budget	FY2024 Budget Change From FY2023 Actual	
					\$	%
Wages	\$ 351,528	354,193	357,874	369,889	12,015	3.36%
Benefits	147,848	147,899	165,218	176,499	11,281	6.83%
Professional Services	5,348	56,736	9,575	50,043	40,468	422.64%
Other Operating	145,269	168,035	151,357	159,913	8,556	5.65%
Total Expenditures	\$ 649,993	726,863	684,024	756,344	72,320	10.57%
 Number of Employees	 6	 6	 6	 6		

COUNTY TREASURER (CONTINUED)

Goals/Concerns

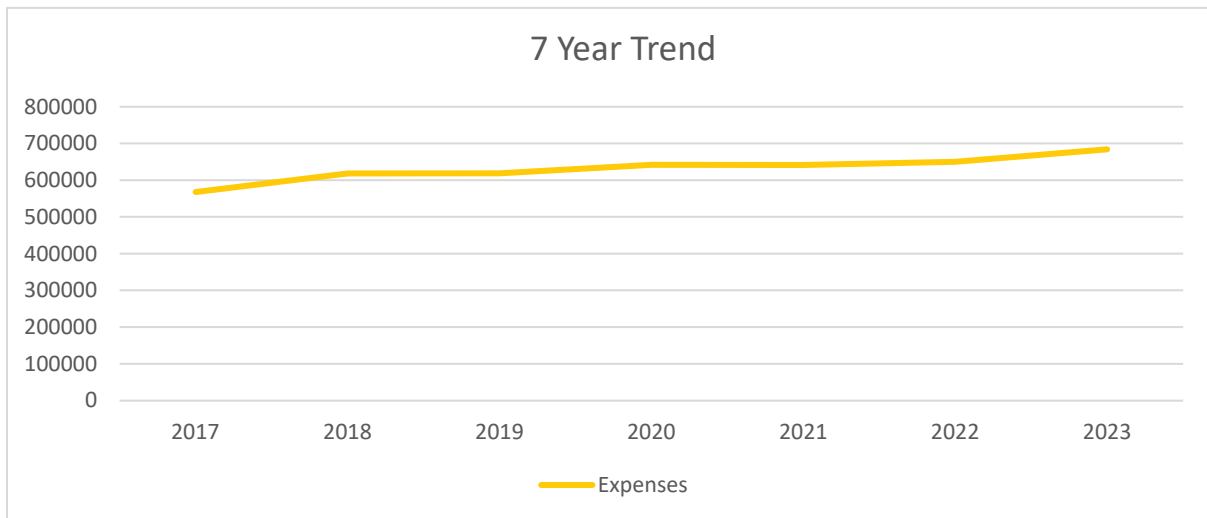
- To faithfully execute the duties of the County Treasurer’s Office in compliance with all the State statutes, rules and regulations
- To provide the taxpayers of San Juan County with prompt, professional and courteous service and answer any questions relating to their property taxes
- To safely deposit 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

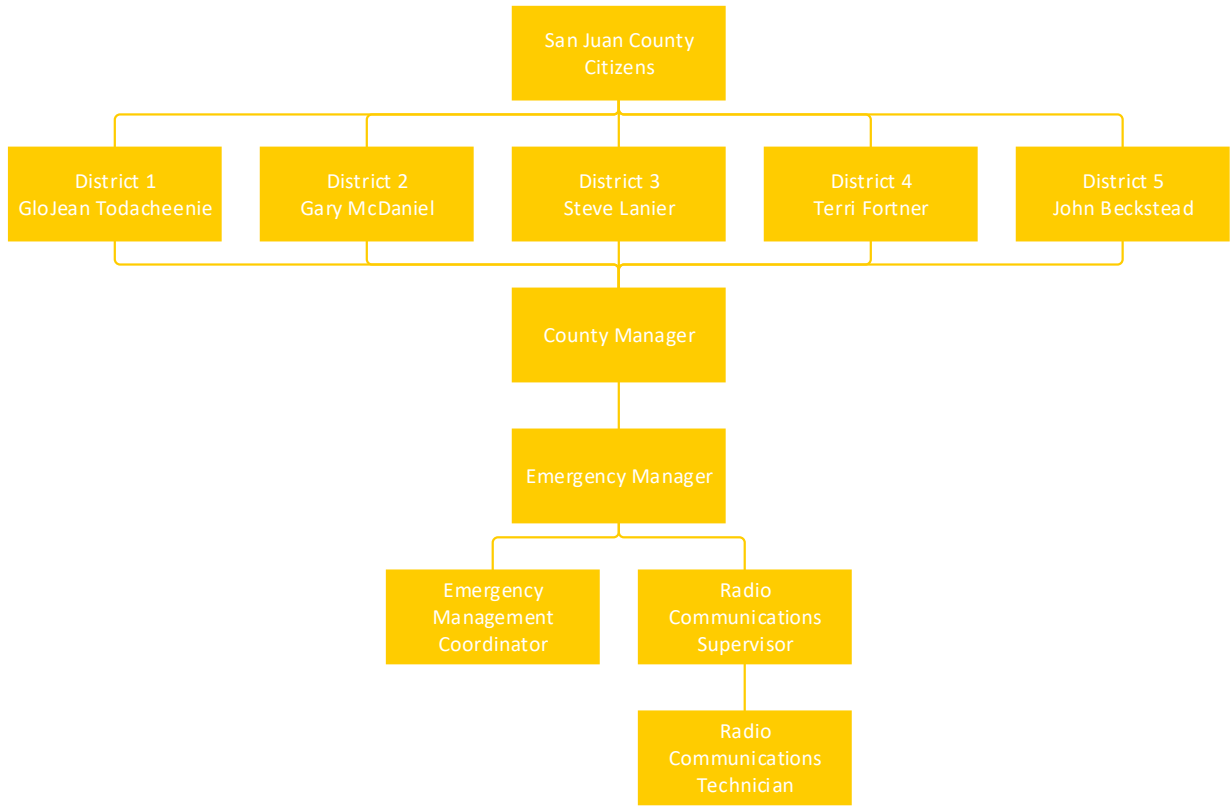
Performance Measures	FY2022 Actual	FY2023 Estimate	FY2024 Budget
Improve Collection Rate	99.38%	99.49%	99.50%
Improve Investment Rate of Return	1.07%	1.18%	1.25%
Cash Activity Rate (Measures over/short transactions)	99.96%	99.97%	99.98%



San Juan County Treasurer
Carol Taulbee



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 radio tower sites, the San Juan County Communications Authority, Adult Detention Center and

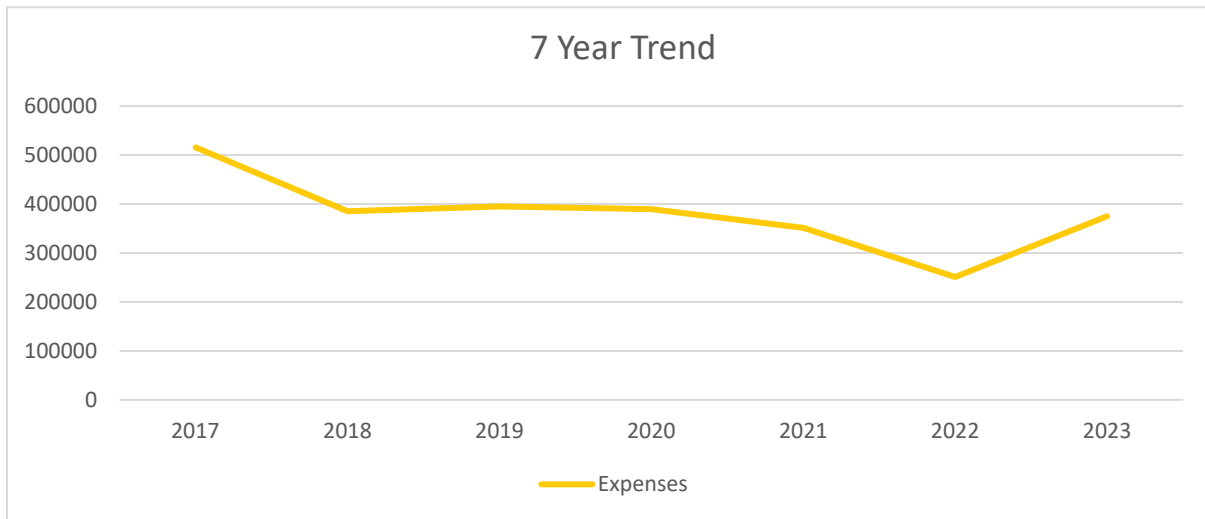
EMERGENCY MANAGEMENT (CONTINUED)

Department Description (Continued)

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

	FY2022 Actual	FY2023 Adjusted Budget	FY2023 Actual	FY2024 Requested Budget	FY2024 Budget Change From FY2023 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 111,539	210,015	212,360	230,997	18,637	8.78%
Benefits	88,866	92,602	100,815	108,905	8,090	8.02%
Professional Services	23,446	26,500	31,943	32,700	757	2.37%
Other Operating	27,290	51,845	30,025	55,016	24,991	83.23%
Total Expenditures	\$ 251,141	380,962	375,143	427,618	52,475	13.99%
 Number of Employees		5	4	4	4	





EMERGENCY MANAGEMENT (CONTINUED)

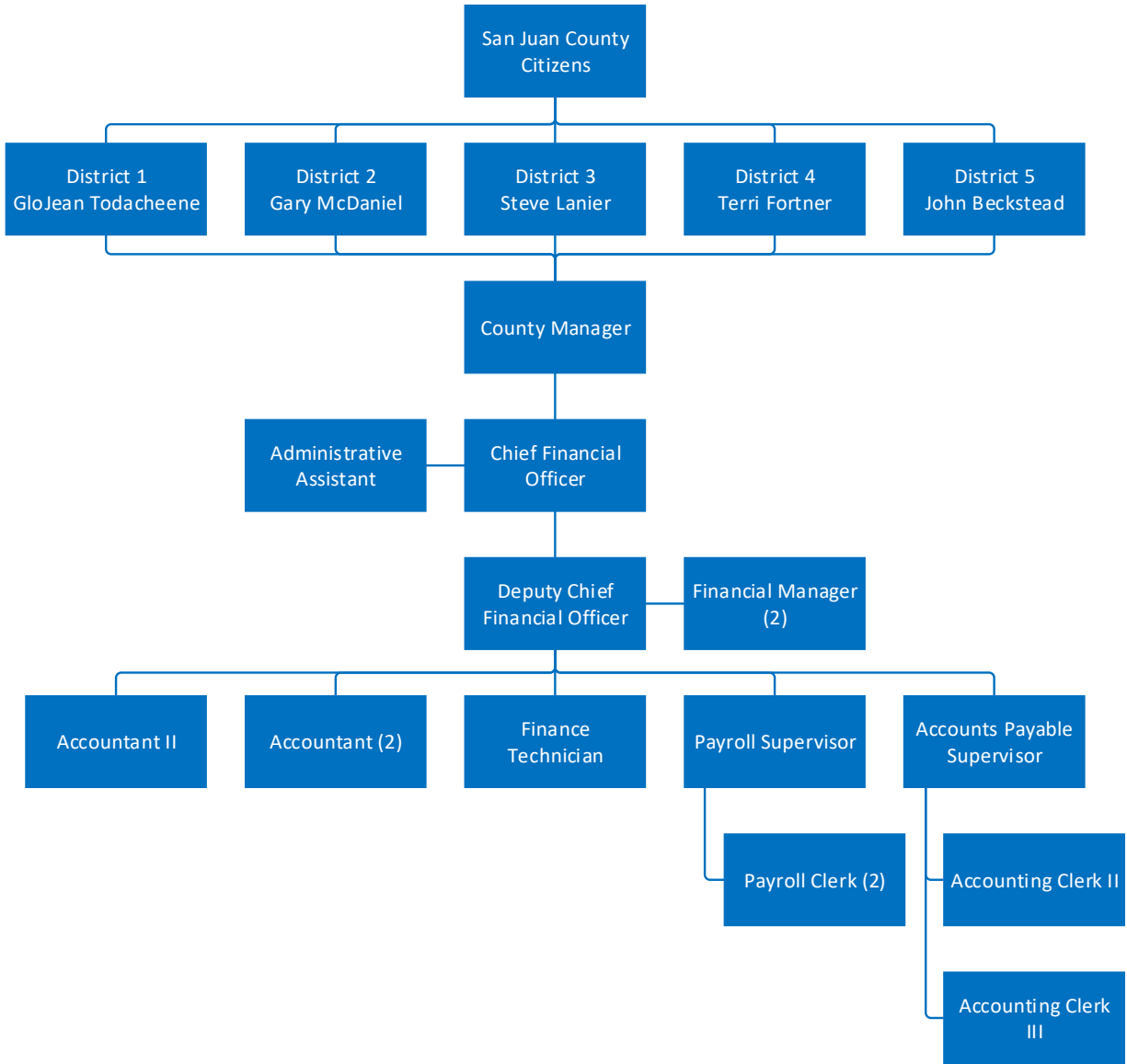
Goals/Concerns

- 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	FY2022 Actual	FY2023 Estimate	FY2024 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

	FY2022 Actual	FY2023 Adjusted Budget	FY2023 Actual	FY2024 Requested Budget	FY2024 Budget Change From FY2023 Actual	
					\$	%
<u>Expenditure by Category:</u>						
Wages	\$ 675,056	744,739	705,977	792,298	86,321	12.23%
Benefits	223,551	251,881	262,522	310,447	47,925	18.26%
Professional Services	53,541	73,410	53,916	85,000	31,084	57.65%
Other Operating	35,527	49,613	44,054	48,015	3,961	8.99%
Total Expenditures	\$ 987,675	1,119,643	1,066,469	1,235,760	169,291	15.87%

Number of Employees

15

15

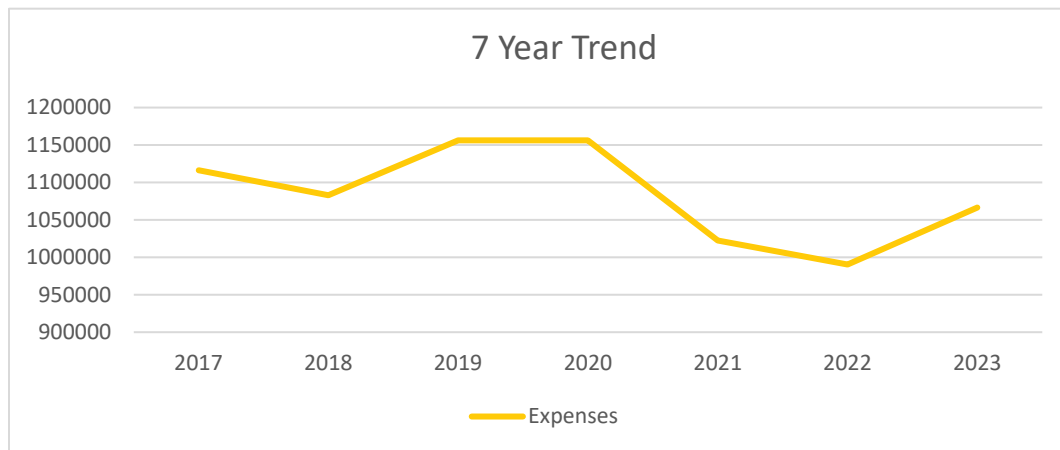
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Note: One Accountant position is 50% funded by General Fund and 50% funded by Alternative Sentencing

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	FY2022 Actual	FY2023 Estimate	FY2024 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%

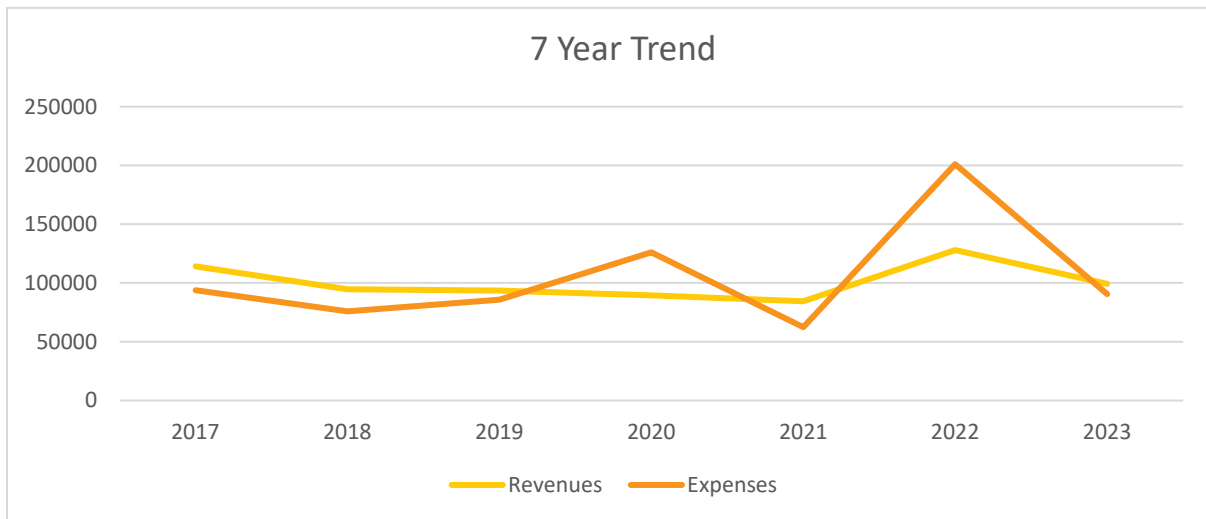
EMERGENCY MEDICAL SERVICES

Fund Description

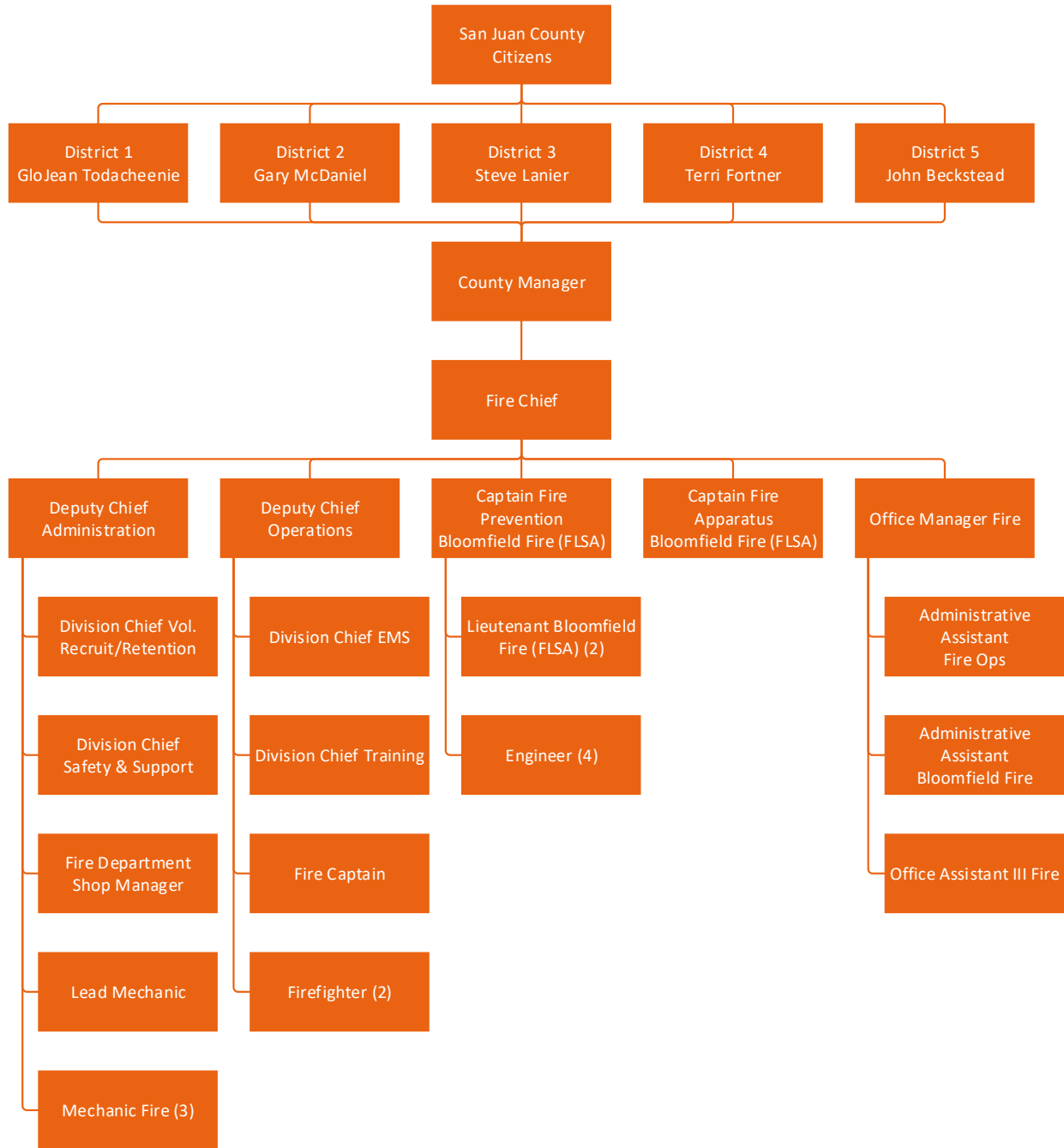
The New Mexico State Legislature initiated the State Emergency Medical Service Fund Act (EMS Fund Act) in the mid to late 70's as an appropriation out of the general fund. In the mid 80's the legislature agreed to dedicate one dollar out of each motor vehicle registration and re-registration to this 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 FY23 actual award was \$99,284. There are strict limitations on how the money may be used.

Fund Summary

	FY2022 Actual	FY2023 Adjusted Budget	FY2023 Actual	FY2024 Requested Budget	FY2024 Budget Change From FY2023 Actual	
					\$	%
<u>Revenues:</u>						
EMS Grant	\$ 128,052	99,284	99,284	60,440	(38,844)	(39.12%)
Total Revenue	\$ 128,052	99,284	99,284	60,440	(38,844)	(39.12%)
<u>Expenditures by Category:</u>						
Professional Services	\$ 42,008	60,440	59,287	60,440	1,153	1.94%
Other Operating	62,363	16,211	6,662	16,134	9,472	142.18%
Capital	33,724	45,079	24,526	-	(24,526)	(100.00%)
Total Expenditures	\$ 138,095	121,730	90,475	76,574	(13,901)	(15.36%)



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 \$3,314,042 in FY23.

FIRE EXCISE TAX (CONTINUED)

Fund Summary

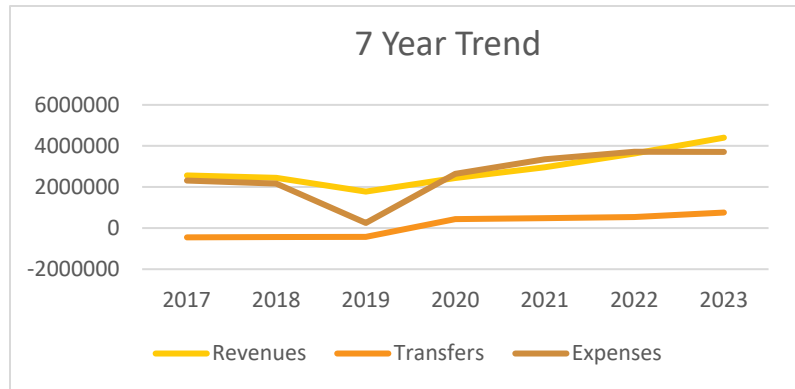
	FY2022 Actual	FY2023 Adjusted Budget	FY2023 Actual	FY2024 Requested Budget	FY2024 Budget Change From FY2023 Actual	
					\$	%
Revenues:						
GRT-Fire Excise Tax	\$ 2,622,292	2,635,309	3,314,042	2,895,086	(418,956)	(12.64%)
Charges for Services	301,896	80,000	250,650	130,000	(120,650)	(48.13%)
Intergovernmental	650,837	770,000	770,004	770,000	(4)	0.00%
Miscellaneous	49,064	30,000	66,706	30,000	(36,706)	(55.03%)
Total Revenue	\$ 3,624,089	3,515,309	4,401,402	3,825,086	(576,316)	(13.09%)
Transfers:						
Transfers from General Fund	\$ 1,317,051	1,720,618	1,571,656	1,680,543	108,887	6.93%
Transfers to General Fund	(302,169)	(342,008)	(342,008)	(359,411)	(17,403)	5.09%
Transfers to Debt Service	(481,794)	(473,591)	(473,591)	(480,544)	(6,953)	(1.47%)
Total Transfers	\$ 533,088	905,019	756,057	840,588	84,531	11.18%
Expenditures by Category:						
Wages	\$ 1,946,490	2,381,475	2,069,007	2,281,883	212,876	10.29%
Benefits	503,420	737,718	622,730	737,068	114,338	18.36%
Professional Services	352,751	132,802	70,583	141,500	70,917	100.47%
Other Operating	543,100	1,012,055	909,602	1,227,922	318,320	35.00%
Capital	370,015	898,186	35,310	1,794,174	1,758,864	4,981.21%
Total Expenditures	\$ 3,715,776	5,162,236	3,707,232	6,182,547	2,475,315	66.77%

Number of Employees

21 21 27 28

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	FY2022 Actual	FY2023 Estimate	FY2024 Budget
Maintain and improve ISO ratings	100%	100%	100%
Improve recruitment and retention of volunteers	203	>203	>230



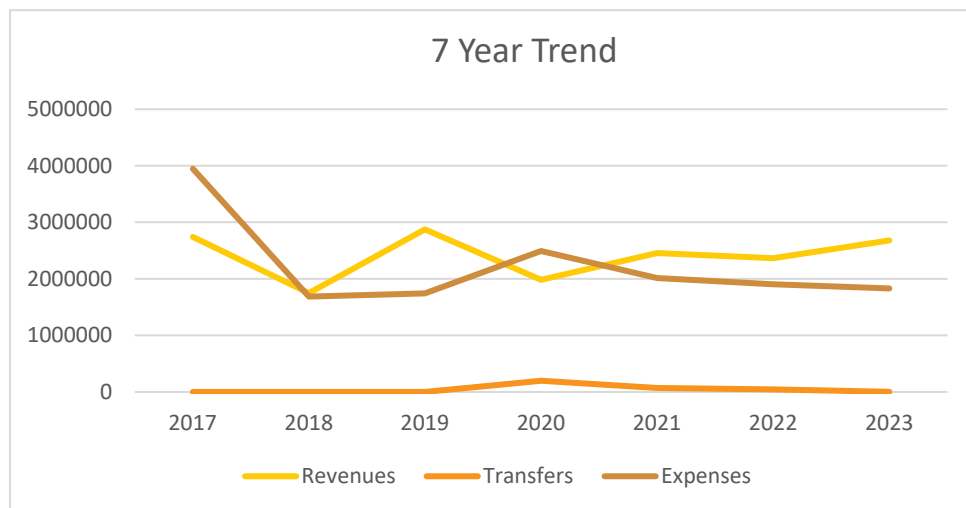
STATE FIRE FUNDS

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 \$2,310,319 for the FY2023 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

	FY2022 Actual	FY2023 Adjusted Budget	FY2023 Actual	FY2024 Requested Budget	FY2024 Budget Change From FY2023 Actual	
					\$	%
<u>Revenues:</u>						
Miscellaneous	\$ 3,423	-	23,436	-	(23,436)	(100.00%)
Intergovernmental	2,359,546	2,655,160	2,655,160	2,864,040	208,880	7.87%
Total Revenue	\$ 2,362,969	2,655,160	2,678,596	2,864,040	185,444	6.92%
<u>Transfers:</u>						
Transfer to Grants Fund	-	2,137	2,137	-	(2,137)	(100.00%)
Transfer from Grants Fund	(44,258)	-	-	-	-	(0.00%)
Total Transfers	\$ (44,258)	2,137	2,137	-	(2,137)	(100.00%)
<u>Expenditures by Category:</u>						
Professional Services	\$ 2,752	7,000	2,867	7,000	4,133	144.16%
Other Operating	1,417,597	2,152,764	1,618,627	1,871,100	252,473	15.60%
Capital	481,123	2,864,149	245,404	985,940	740,536	301.76%
Total Expenditures	\$ 1,901,472	5,023,913	1,866,898	2,864,040	997,142	53.41%



STATE FIRE FUNDS (CONTINUED)

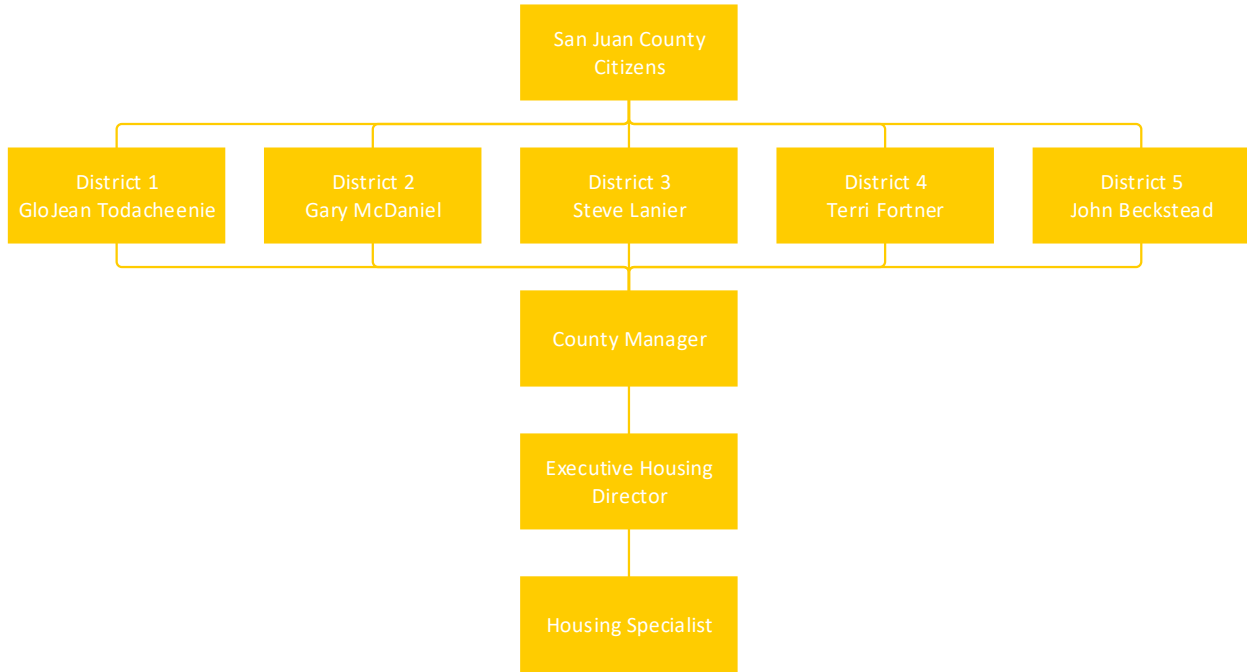
Goals/Concerns

- 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. In addition to the Housing Choice Voucher Program, the Housing Authority also has 25 Foster Youth Initiative Vouches, to help combat the youth homeless concerns in our area.

SAN JUAN COUNTY HOUSING AUTHORITY (CONTINUED)

Department Summary

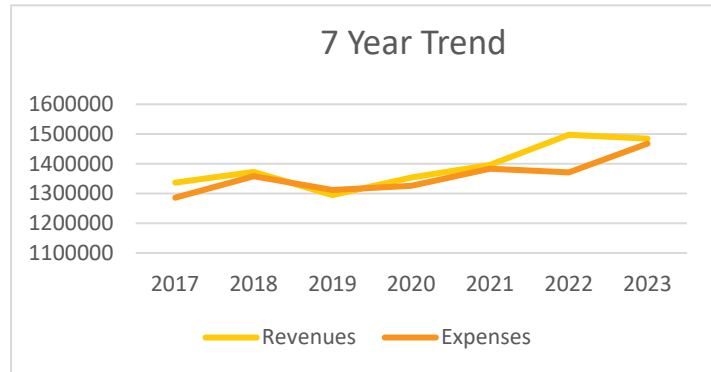
	FY2022 Actual	FY2023 Adjusted Budget	FY2023 Actual	FY2024 Requested Budget	FY2024 Budget Change From FY2023 Actual	
					\$	%
Revenues:						
Miscellaneous	\$ 10,260	3,500	9,838	3,500	(6,338)	(64.42%)
Intergovernmental	1,447,616	1,443,000	1,474,537	1,375,000	(99,537)	(6.75%)
Total Revenue	\$ 1,457,876	1,446,500	1,484,375	1,378,500	(105,875)	(7.13%)

Expenditures by Category:						
Wages	\$ 122,258	122,967	120,700	123,509	2,809	2.33%
Benefits	44,739	45,697	52,478	58,439	5,961	11.36%
Professional Services	3,250	3,000	1,000	6,000	5,000	500.00%
Other Operating	1,200,301	1,295,705	1,293,527	1,312,878	19,351	1.50%
Total Expenditures	\$ 1,370,548	1,467,369	1,467,705	1,500,826	33,121	2.26%

Number of Employees 2 2 2 2

Goals/Concerns

- Our goal is to preserve rental assistance for Families, Elderly, and Disabled in San Juan County
- Continue to work on our waiting list and utilize the funds available
- Continue to better serve residents such as homeless Veterans and those less fortunate
- Total of 32 VASH Vouchers awarded to San Juan County
- We are committed in making a difference in our county’s needs and challenges
- We collaborate with agencies throughout the County to better assist those in need
- Continue to partner up with USDA in Aztec for counseling our families on home ownership
- Continue to partner up with CYFD & NM Coalition to end Homelessness for Foster Youth Initiative (FYI)
- Maintain zero audit finding status
- Maintain SEMAP High performer

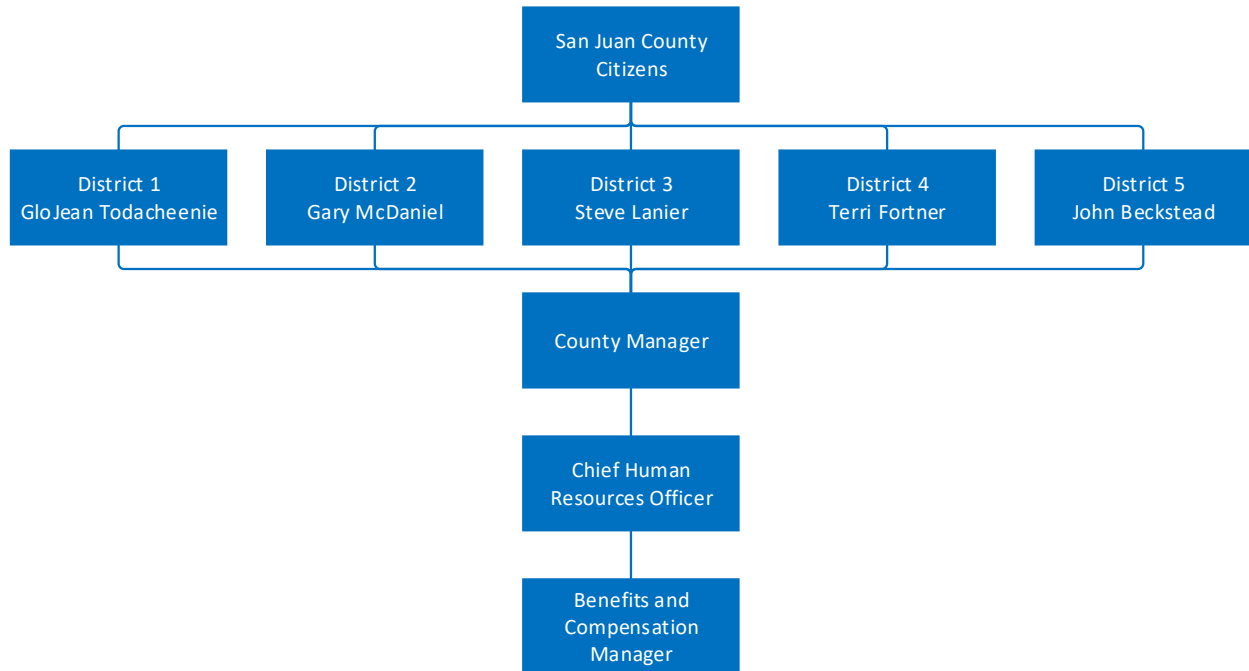


Performance Measures/Objectives

Performance Measures	FY2022 Actual	FY2023 Estimate	FY2024 Budget
SEMAP High Performer	100%	100%	100%
Zero Audit Findings	0	0	0
Lease up 100% of our vouchers	0	90%	100%
Lease up 100% of our FYI Vouchers	0	90%	100%
Lease up 100% of our Vash Vouchers	0	90%	100%



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 other wellness events throughout the year which may include wellness challenges, biometric testing, vaccine clinics, fitness center reimbursement. Due to the continued rising costs of our current self-funded insurance plan, the County will be moving to the State of New Mexico Benefit plan, effective January 1, 2024.

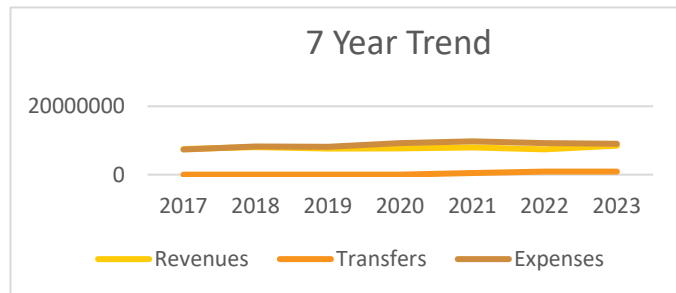
MAJOR MEDICAL (CONTINUED)

Fund Summary

	FY2022 Actual	FY2023 Adjusted Budget	FY2023 Actual	FY2024 Requested Budget	FY2024 Budget Change From FY2023 Actual	
					\$	%
Revenues:						
Health Plan	\$ 7,390,550	7,117,095	8,473,014	4,328,949	(4,144,065)	(48.91%)
Miscellaneous	408	5,000	4,215	-	(4,215)	(100.00%)
Total Revenues	\$ 7,390,958	7,122,095	8,477,229	4,328,949	(4,148,280)	(48.93%)
Transfers:						
Transfers from General Fund	\$ 907,905	2,044,543	872,209	-	(872,209)	(100.00%)
Total Transfers	\$ 907,905	2,044,543	872,209	-	(872,209)	(100.00%)
Expenditures by Category:						
Wages	\$ 123,566	129,424	110,252	124,254	14,002	12.70%
Benefits	53,948	56,472	47,649	46,875	(774)	(1.62%)
Professional Services	240,785	271,071	238,069	146,027	(92,042)	(38.66%)
Other Operating	7,949,679	8,709,671	8,616,813	4,347,562	(4,269,251)	(49.55%)
Total Expenditures	\$ 8,367,978	9,166,638	9,012,783	4,664,718	(4,348,065)	(48.24%)
Number of Employees	2	2	2	2		

Goals/Concerns

- Enhance and grow reporting capabilities
- Complete ACA reporting without delay or errors
- Continue to analyze and research best practices & benchmarking for Health Plans
- Continue to enhance wellness opportunities
- Enhance and grow wellness fair attendance of both participants and vendors
- Create metrics on the wellness fair
- Create updated desktop policies and procedures
- Create wellness challenges at least two times per fiscal year
- Continue to enhance benefit orientation and materials for new hires
- Continue to look at ways to engage and inform plan participants

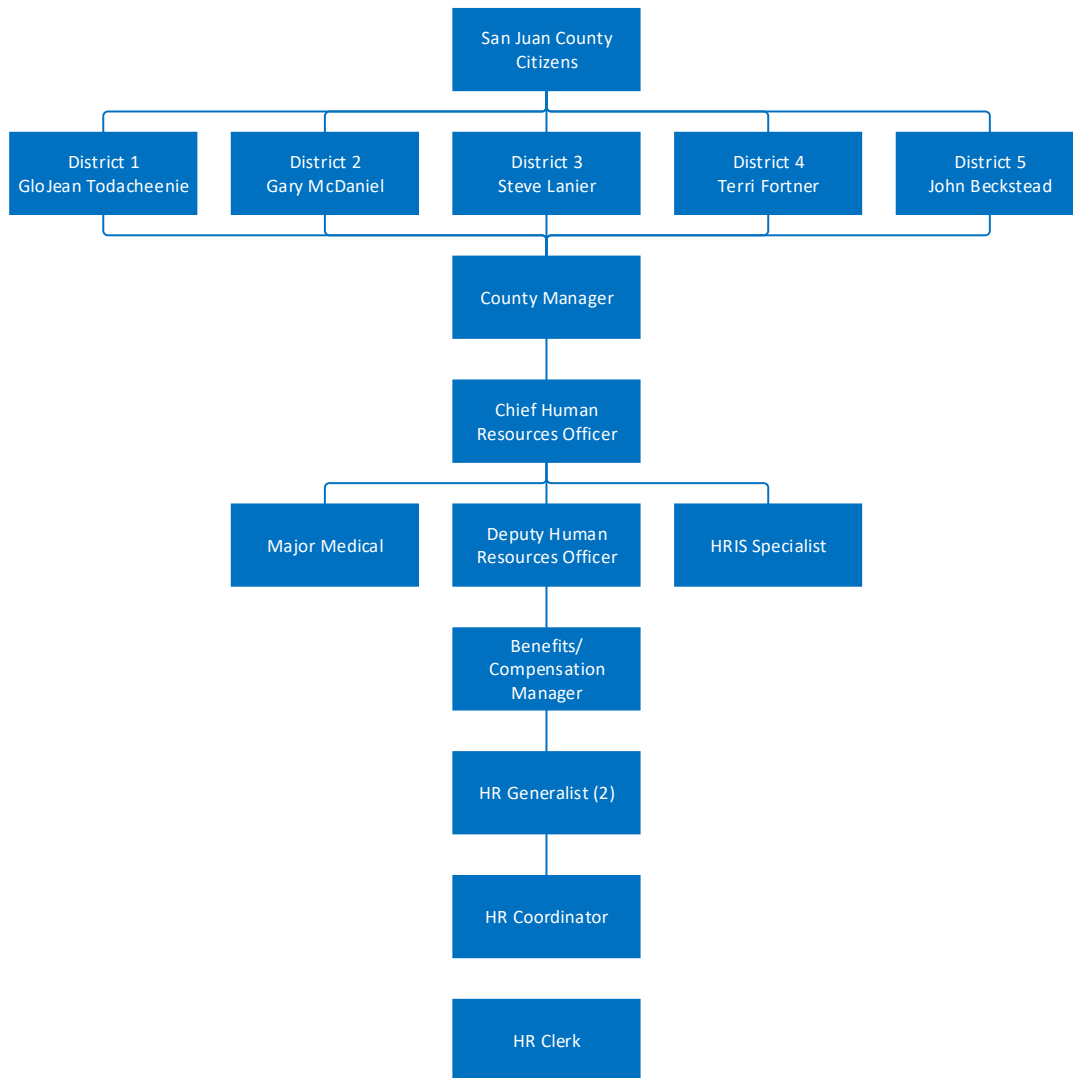


Performance Measures/Objectives

Performance Measures	FY2022 Actual	FY2023 Estimate	FY2024 Budget
Read and share one article/publication per month regarding benefit	16%	25%	100%
Offer six or more open enrollment meetings	100%	100%	100%
Provide benefit summary quarterly and benefit tracker monthly	50%	100%	100%
Share information about one health/wellness benefit offered monthly	25%	25%	100%
Get at least thirty wellness fair vendors to attend annual fair	66%	75%	100%
Create ACA forms and submit to IRS by established deadlines	100%	100%	100%
Recruit at least 5% or 35 employees to participate in wellness challenges	N/A	100%	100%



HUMAN RESOURCES



Department Description

The Human Resources Department is committed to fostering a favorable work experience for employees while reducing the County’s exposure to liability by serving as a valuable and reliable source of expertise and support for employees and management at all levels. As a strategic business partner, we provide valuable support service to create innovative approaches to effectively manage and capitalize on the strengths of our employees and their ability to contribute to accomplishing our work goals. The department strives to serve as a successful processing center to attract and retain the best qualified and diverse workforce based on the disposition of fair treatment, personal development, recognition, and competitive compensation. We oversee the salary administration to maintain and administer the compensation system to ensure a system of pay equity based on level, complexity, and requirements of job functions, skills, and experience. Employee Relations responsibilities are to

HUMAN RESOURCES (CONTINUED)

Department Description (Continued)

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

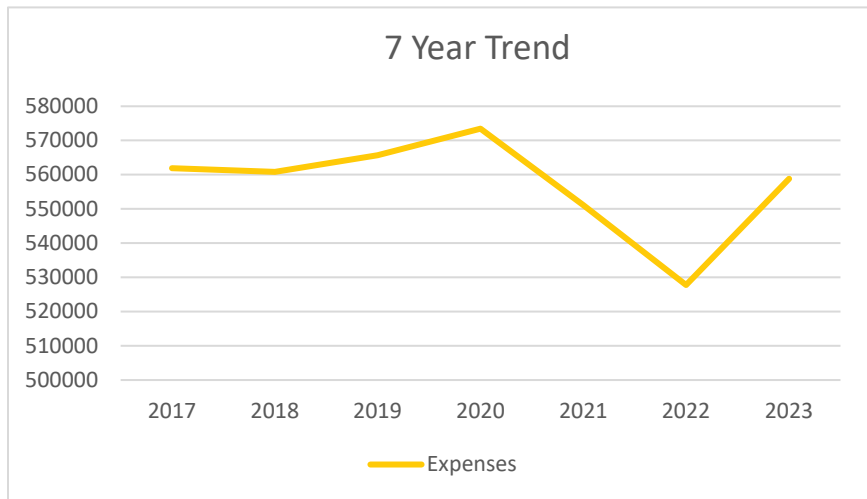
		FY2022	FY2023	FY2023	FY2024	FY2024 Budget Change	
		Actual	Adjusted Budget	Actual	Requested Budget	From FY2023 Actual	%
<u>Expenditures by Category:</u>							
Wages	\$	322,159	367,453	291,637	378,980	87,343	29.95%
Benefits		163,390	194,207	169,903	229,988	60,085	35.36%
Professional Services		69	9,906	10,528	500	(10,028)	(95.25%)
Other Operating		42,179	100,833	86,725	96,200	9,475	10.93%
Total Expenditures	\$	527,797	672,399	558,793	705,668	146,875	26.28%

Number of Employees 6 6 6 7

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

Goals/Concerns

- Maintain dual role of human resources as a service department and strategic business partner
- Employer of choice, recognize value of each San Juan County Employee
- Ensure compliance of applicable Federal/State employment laws



- Recruit and retain a diverse workforce to meet the needs of the County; develop and maintain effective recruitment strategies and processes
- Raise awareness to develop employee retention plan; develop and provide continual leadership training for new supervisors.
- Continue to streamline and maximize efficient HR operations while maintaining customer satisfaction and meeting budget constraints

HUMAN RESOURCES (CONTINUED)

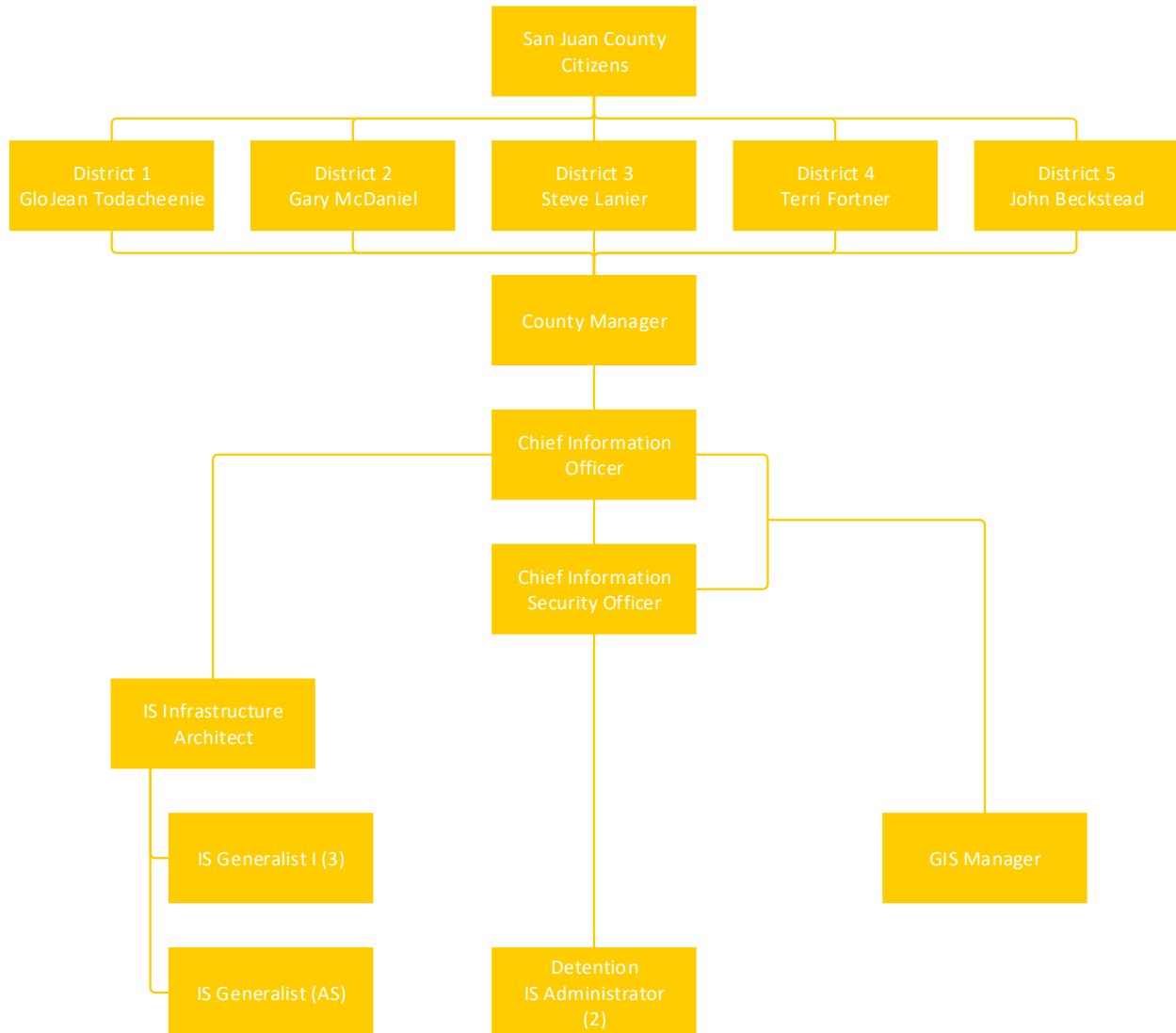
Goals/Concerns (Continued)

- Promote and provide talent development of employees through professional and staff development with needs-based training programs for County employees.
- Expand on the County’s internships program.
- Continue to stay apprised of all current HR trends and employment laws.
- Assist legal department with handbook updates.

Performance Measures/Objectives

Performance Measures	FY2022 Actual	FY2023 Estimate	FY2024 Budget
Strategic Business Partner & Employer of Choice <ul style="list-style-type: none"> • Forecast possible retirements; strategically prepare for succession planning. • Provide supervisor training with emphasis on employee relations, communication, and follow up with employees. • Provide HR metric reports that include statistic on turnovers, new hires, retention, work environment (new hire survey & exit interviews). 	75%	75%	100%
Increase Accountability & Efficiency with HR Operations <ul style="list-style-type: none"> • Implement NEOGOV applicant tracking module and provide user training with Go Live in May 2023. • Expand recruiting efforts; be proactive, creative, visible, on-site event/career/hiring fairs. 	N/A	N/A	100%
Career Development <ul style="list-style-type: none"> • Continue comprehensive in-house training program focused on staff development with needs-based training programs. • Prepare employee survey to identify training needs, analyze survey to develop training initiatives. • Revise Educational Assistance Program to emphasize staff development, job progression, and succession planning. • Create an Internship Program with guidelines for potential careers with San Juan 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. 	25%	45%	75%
Work-Life Harmony & Wellness <ul style="list-style-type: none"> • Develop wellness program initiatives. • Expand on annual retirement seminar. 	N/A	N/A	50%

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 and 56 virtual servers, and approximately 1155 devices throughout the County. These include 281 mobile devices/cell phones, 590 security camera, 122 computers, 310 virtual workstations, 22 timeclocks, 155 laptops, and other physical computers. IS assists County offices in utilizing the latest technologies. Network infrastructure consist of 1624 network nodes, 9 firewalls, 92

INFORMATION SYSTEMS (CONTINUED)

Department Description (Continued)

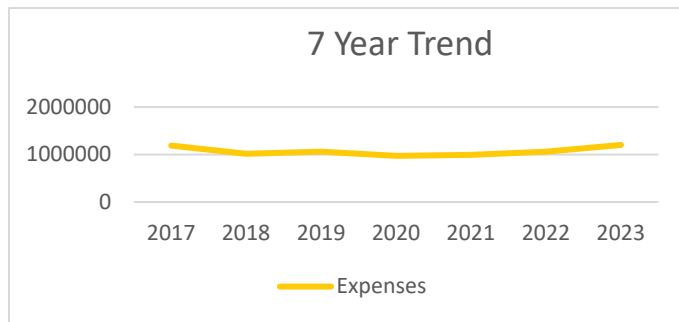
switches, 54 access points and a router. Technical support for hardware is comprised of workstations, laptops, servers, switches, routers, IP Phones, and UPS’s. Support for software includes third party applications such as: Microsoft products, Tyler Technology products, and others. Other software support services are recommendations, installation, implementation, upgrades, development, training, and maintenance. IS responsibilities also include support of the Voice Over IP (VOIP) phone system, internet and e-mail access, the Local Area Network (LAN), the Wide Area Network (WAN), and the storage, accessibility and backup information entered and maintained by each County Department. IS is responsible for configuration specifications, purchasing, deploying, redeploying functional equipment to less critical positions, and preparing equipment for surplus, laptops, servers, and UPS’s throughout County offices.

Department Summary

	FY2022 Actual	FY2023 Adjusted Budget	FY2023 Actual	FY2024 Requested Budget	FY2024 Budget Change From FY2023 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 592,475	603,790	570,937	735,823	164,886	28.88%
Benefits	184,225	187,387	193,328	255,900	62,572	32.37%
Professional Services	-	89,941	93,863	73,210	(20,653)	(22.00%)
Other Operating	280,810	352,366	343,072	474,523	131,451	38.32%
Total Expenditures	\$ 1,057,510	1,233,484	1,201,200	1,539,456	338,256	28.16%

Number of Employees 9 9 9 9

Note: An additional employee is managed by IS and is reported under the Geographic Information Systems Department, a division of IS.



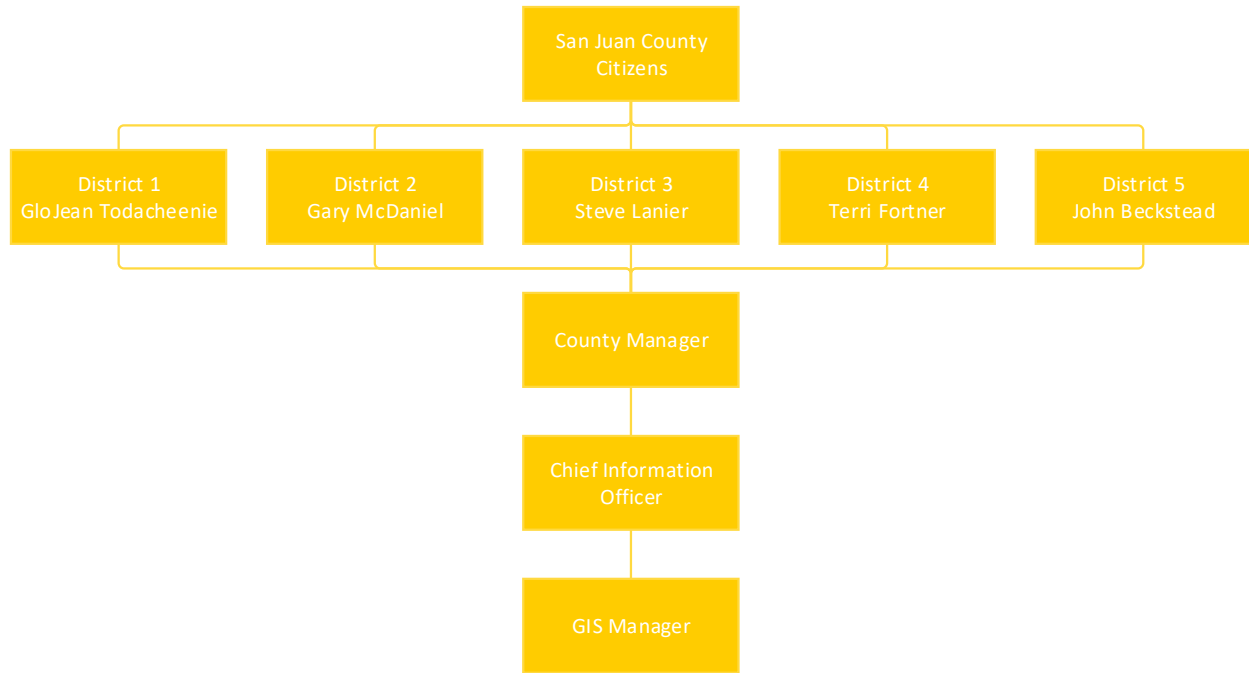
Goals/Concerns

- Complete Cyber Security Framework GAP analysis
- Implement Data Logging
- ADC Camera Improvement Project

Performance Measures/Objectives

Performance Measures	FY2022 Actual	FY2023 Estimate	FY2024 Budget
Average response time for in-house equipment failures	1.5 Hours	1 Hours	1 Hours
Hyper-V server uptime	N/A	99%	99%

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.

GEOGRAPHIC INFORMATION SYSTEMS (CONTINUED)

Department Summary

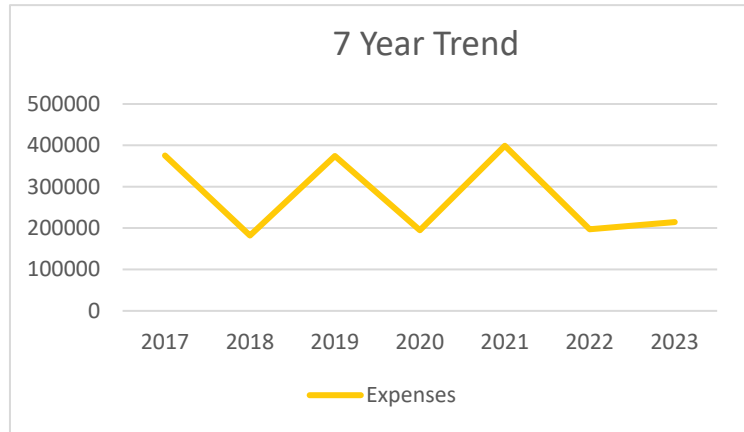
	FY2022 Actual	FY2023		FY2024 Requested Budget	FY2024 Budget Change From FY2023 Actual	
		Adjusted Budget	Actual		\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 62,963	69,387	67,489	121,432	53,943	79.93%
Benefits	27,960	29,169	33,085	62,789	29,704	89.78%
Professional Services	-	250,000	-	251,041	251,041	0.00%
Other Operating	105,947	117,260	113,653	123,570	9,917	8.73%
Total Expenditures	\$ 196,870	465,816	214,227	558,832	344,605	160.86%

Number of Employees 1 1 1 2

Note: GIS is a division of the IS Department.

Goals/Concerns

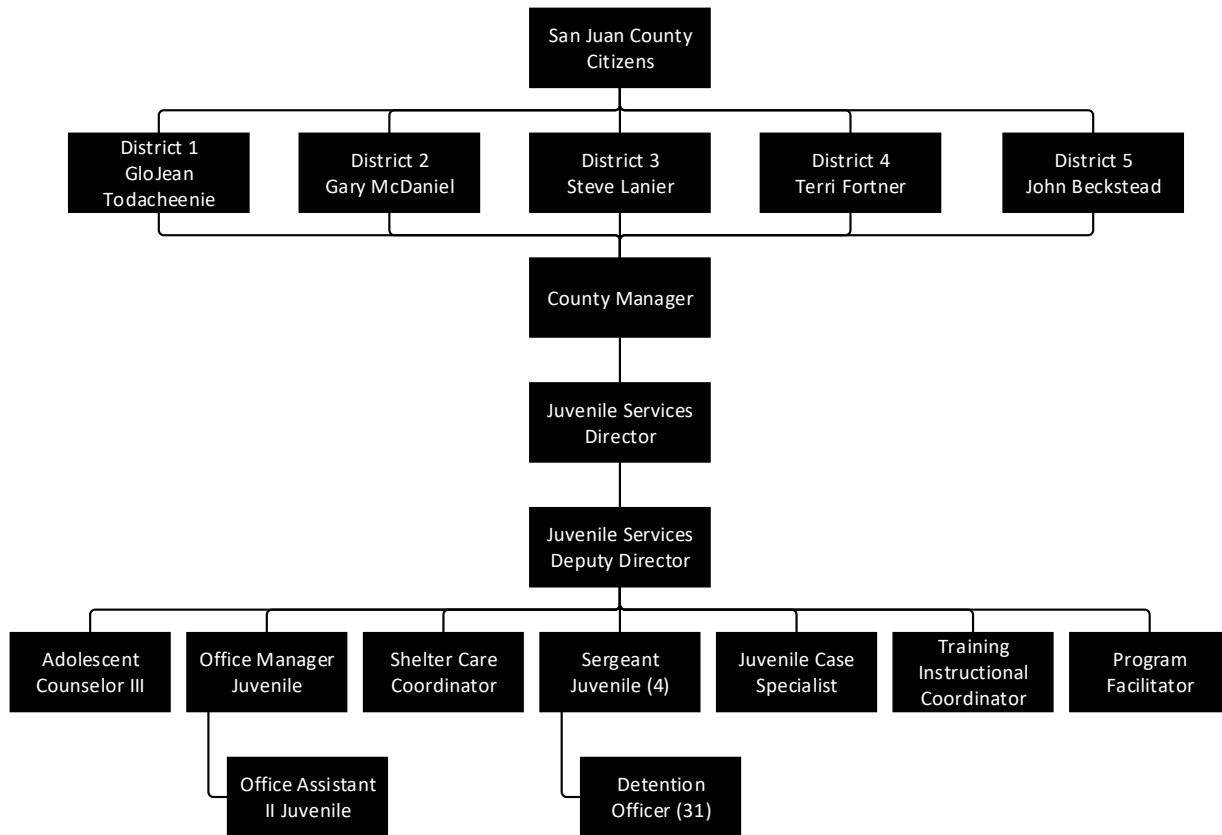
- Maintain data layers for editing and synchronization for departmental use and public consumption
- Improve upon enterprise software solutions to assist in distributing high quality mapping applications and services
- Create a new GIS Website that is more user friendly
- Assist and train departments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



Performance Measures/Objectives

Performance Measures	FY2022 Actual	FY2023 Estimate	FY2024 Budget
Automate tasks to update data, saving approximately 10 hours/month	50%	50%	100%
Create an Open Data site for transparency and data acquisitions for the public	N/A	50%	100%
Improve upon enterprise software solutions to assist in distributing high quality mapping applications and services	50%	50%	90%
Create New GIS Website that is more user friendly	100%	100%	100%
Expand on HTML5 mapping solution to be compliant with WCAG standards	N/A	100%	100%

JUVENILE SERVICES



Department Description

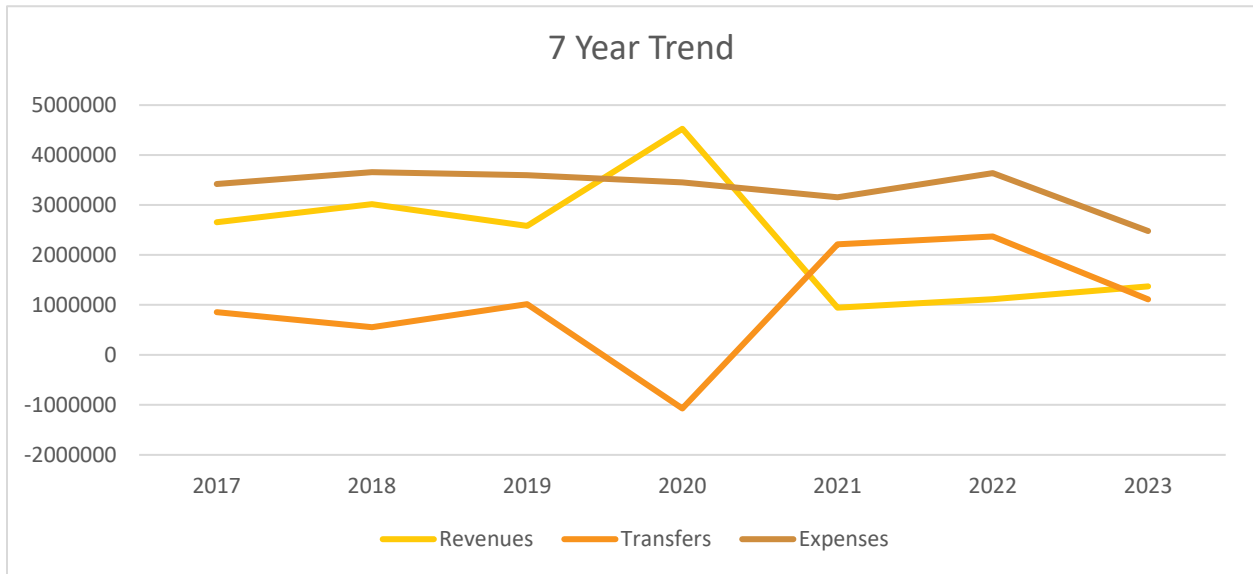
The Juvenile Services Facility is a secure, long-term detention facility with 47-beds. The facility is responsible for the care and custody of juveniles who are placed on a detention hold by the Children, Youth & Families Department (CYFD) or Children’s Court through District Court. San Juan County contracts with 22 New Mexico Counties to provide secure detention services for juveniles placed on a detention hold from San Juan County and the 22 contracted 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

	FY2022 Actual	FY2023 Adjusted Budget	FY2023 Actual	FY2024 Requested Budget	FY2024 Budget Change From FY2023 Actual	
					\$	%
Revenues:						
Charges for Service	983,570	775,000	1,289,115	900,000	(389,115)	(30.18%)
Intergovernmental	68,728	65,000	65,990	65,000	(990)	(1.50%)
Miscellaneous	61,301	3,500	13,740	3,500	(10,240)	(74.53%)
Total Revenues	\$ 1,113,599	843,500	1,368,845	968,500	(400,345)	(29.25%)
Transfers:						
Transfer from General Fund	\$ 4,297,957	3,573,005	2,734,415	4,773,827	2,039,412	74.58%
Transfer to Debt Service	(1,859,183)	(1,624,057)	(1,624,057)	(1,608,419)	15,638	(0.96%)
Total Transfers	\$ 2,438,774	1,948,948	1,110,358	3,165,408	2,055,050	18.96%
Expenditures by Category:						
Wages	\$ 1,881,211	1,115,436	957,411	2,042,556	1,085,145	113.34%
Benefits	624,860	697,439	696,637	832,813	136,176	19.55%
Professional Services	453,695	526,119	476,213	544,418	68,205	14.32%
Other Operating	336,804	319,923	299,304	375,405	76,101	25.43%
Capital	261,212	133,531	48,439	338,716	290,277	599.26%
Total Expenditures	\$ 3,557,782	2,792,448	2,478,004	4,133,908	1,655,904	66.82%
Number of Employees	45	44	44	44		



JUVENILE SERVICES (CONTINUED)

Goals/Concerns

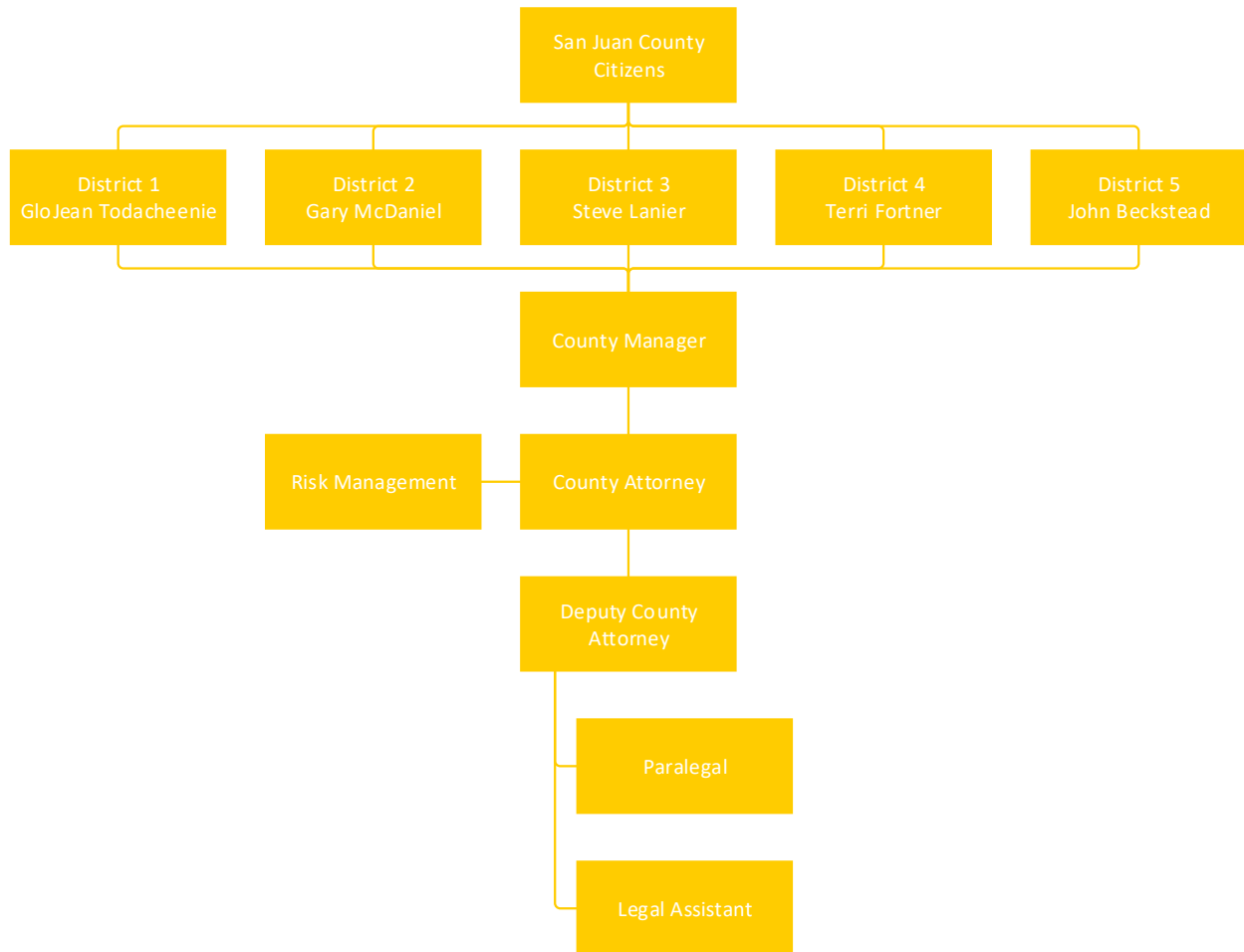
- Maintain full staffing to ensure staff/client ratios. Result of lower overtime costs, higher retention rates
- Continue to receive average of 50.58% of reimbursement for breakfast, lunch, afternoon snack meals through Department of Education for National School Lunch Program.
- Continue contracted detention services for 22 New Mexico Counties; Santa Fe, Cibola, McKinley, Socorro, Rio Arriba, Los Alamos, Valencia, Colfax, Quay, San Miguel, Union, Grant, Toas, Chaves, Guadalupe, Curry, Eddy, Otero, Roosevelt, Luna, Grant, and Harding counties.
- Evaluate and determine staffing requirements to meet the detention needs of San Juan County and contracted counties.
- Evaluation of adolescent residential treatment services contract and related community needs to best serve citizens.
- Provide quality services/programs to youth involved in the juvenile justice system and youth who are involved with CYFD Protective Services.

Performance Measures/Objectives

Performance Measures	FY2022 Actual	FY2023 Estimate	FY2024 Budget
Retention of Staff – Turnover rate decrease	15.9%	20.4%	6.8%
Reduce Overtime Cost – Percentage of Budgeted Amount Used	92.6%	100%	70%
Retain Contracts with New Mexico Counties – 4 New Contracts for FY23	100%	100%	100%
Decrease number of incidents resulting in restraint	12	10	10



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)

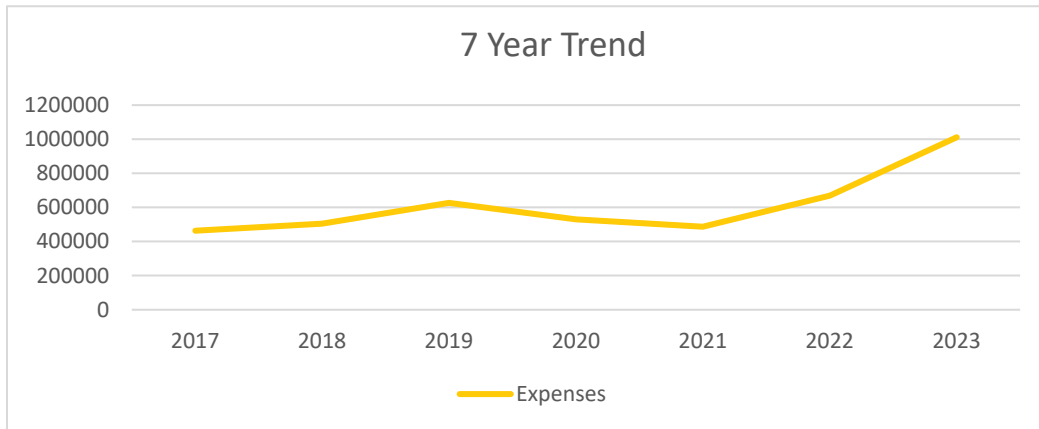
Department Summary

	FY2022 Actual	FY2023 Adjusted Budget	FY2023 Actual	FY2024 Requested Budget	FY2024 Budget Change From FY2023 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 331,016	343,195	345,787	372,107	26,320	7.61%
Benefits	101,599	110,932	123,567	135,514	11,947	9.67%
Professional Services	5,911	15,000	15,378	35,000	19,622	127.60%
Other Operating	229,902	626,858	526,314	598,389	72,075	13.69%
Total Expenditures	\$ 668,428	1,095,985	1,011,046	1,141,010	129,964	12.85%

Number of Employees

4 4 4 4

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



Goals/Concerns

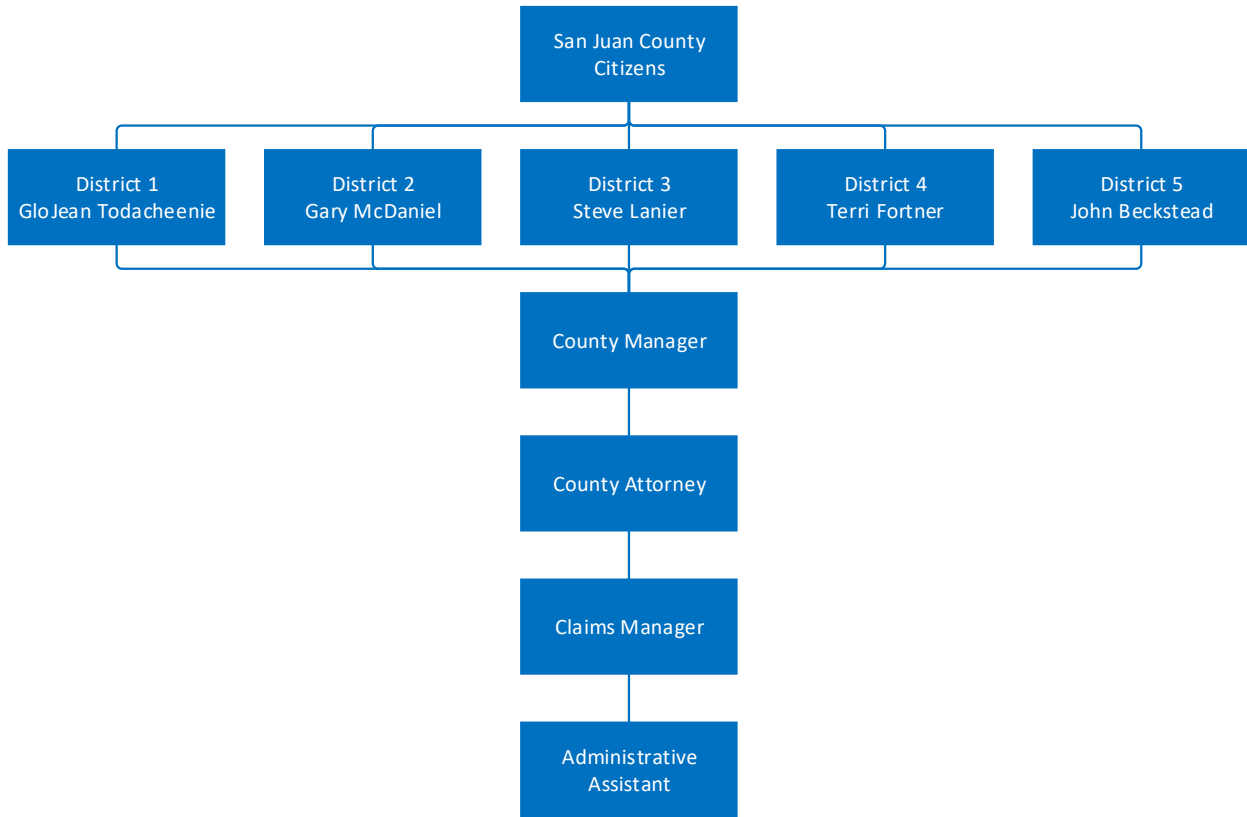
- To provide legal advice to Commissioners, Elected Officials, County Executive Manager and staff
- To serve as legal counsel to the Communications Authority, Water Commission, and Criminal Justice Training Authority
- To serve as Administrative Hearing Officer for various hearings throughout the year
- 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	FY2022 Actual	FY2023 Estimate	FY2024 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 NMCI (New Mexico Counties Insurance Authority) in compliance with laws and regulations; reviewing insurance coverage for all vendors and contractors that provide goods or services to the County and reviewing coverage and securing appropriate liability and property insurance coverage for all County operations to the best advantage of the County.

RISK MANAGEMENT (CONTINUED)

Fund Summary

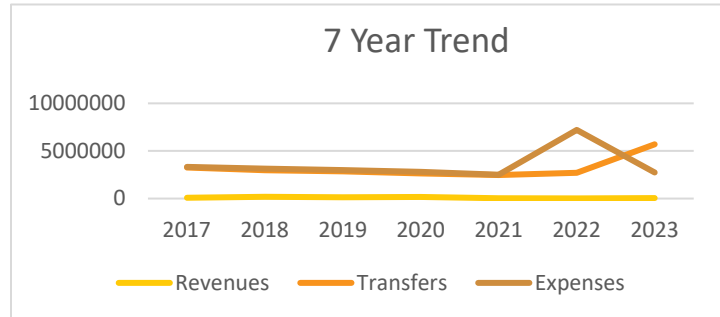
		FY2022 Actual	FY2023 Adjusted Budget	FY2023 Actual	FY2024 Requested Budget	FY2024 Budget Change From FY2023 Actual	
						\$	%
Revenues:							
Miscellaneous	\$	9,931	25,000	44,027	25,000	(19,027)	(43.22%)
Total Revenues	\$	9,931	25,000	44,027	25,000	(19,027)	(43.22%)
Transfers:							
Transfer from General Fund	\$	2,703,199	6,377,079	5,704,902	4,361,449	(1,343,453)	(23.55%)
Total Transfers	\$	2,703,199	6,377,079	5,704,902	4,361,449	(1,343,453)	(23.55%)
Expenditures by Category:							
Wages	\$	108,462	114,446	114,827	119,498	4,671	4.07%
Benefits		483,783	876,897	507,848	936,982	429,134	84.50%
Professional Services		11,251	25,656	5,206	20,050	14,844	285.13%
Other Operating		2,107,517	2,386,351	2,111,653	2,320,535	208,882	9.89%
Capital		-	-	50	-	(50)	(100.00%)
Total Expenditures	\$	2,711,013	3,403,350	2,739,584	3,397,065	657,481	24.00%

Number of Employees 2 2 2 2

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

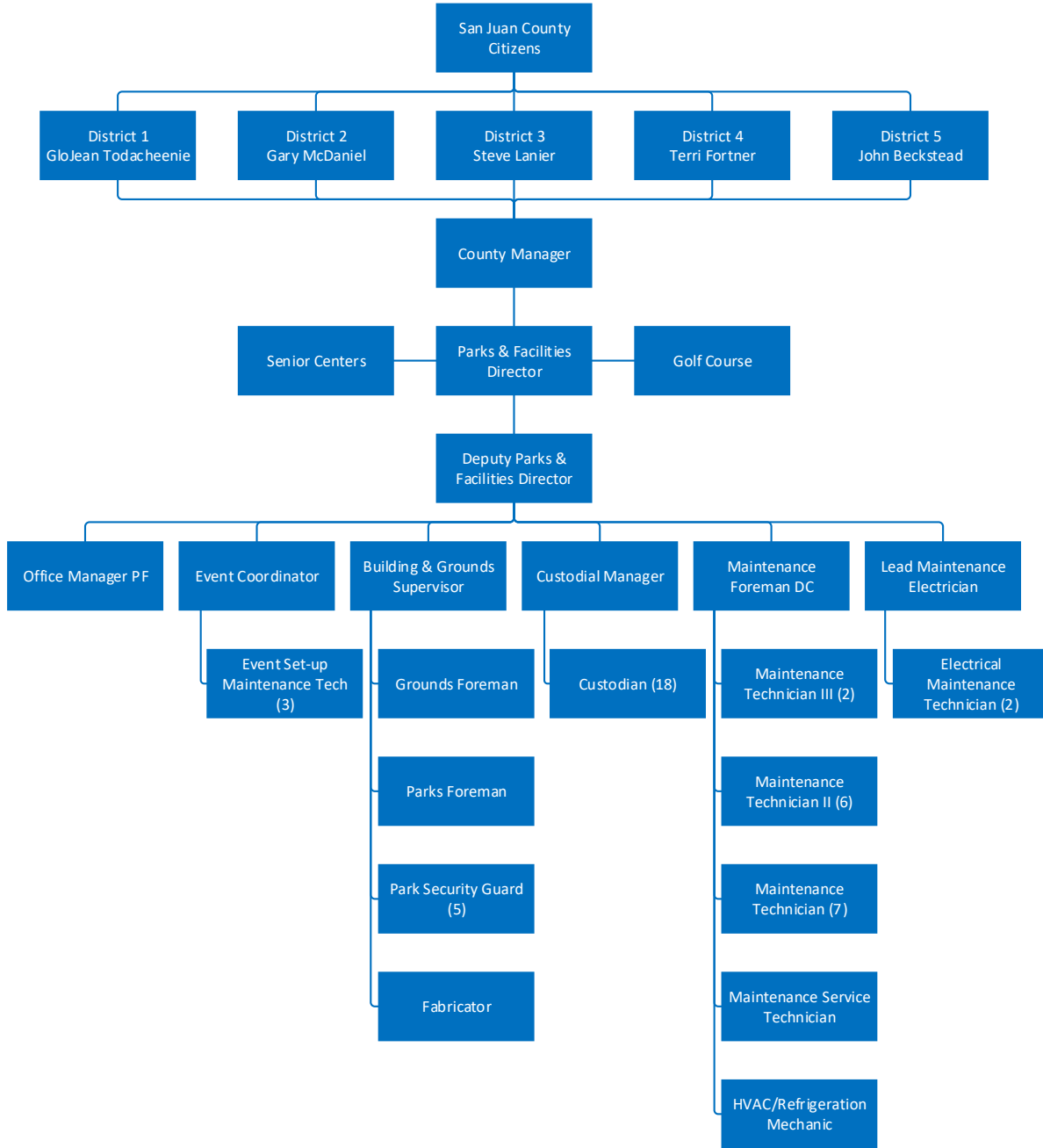
Goals/Concerns

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





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.

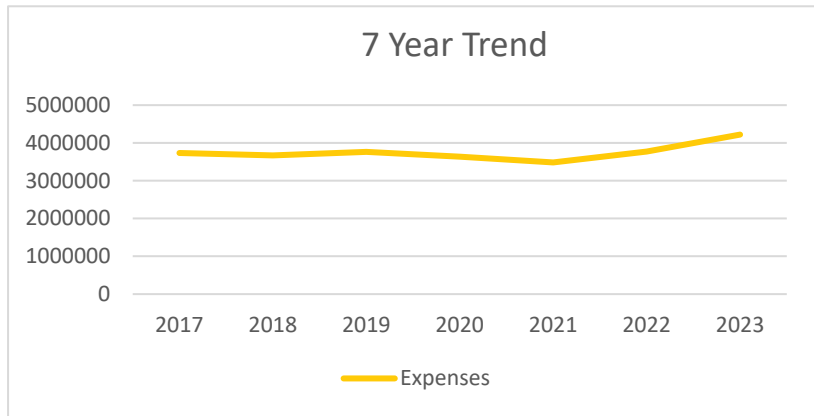
PARKS & FACILITIES (CONTINUED)

Department Summary

	FY2022 Actual	FY2023 Adjusted Budget	FY2023 Actual	FY2024 Requested Budget	FY2024 Budget Change From FY2023 Actual	
					\$	%
<u>Expenditures by Category:</u>						
Wages	\$ 2,303,719	2,424,413	2,403,159	2,616,615	213,456	8.88%
Benefits	785,776	839,303	914,186	1,035,679	121,493	13.29%
Professional Services	66,091	266,000	209,477	249,422	39,945	19.07%
Other Operating	616,636	716,234	695,154	748,720	53,566	7.71%
Total Expenditures	\$ 3,772,222	4,245,950	4,221,976	4,650,436	428,460	10.15%
Number of Employees	57	57	56	56		

Goals/Concerns

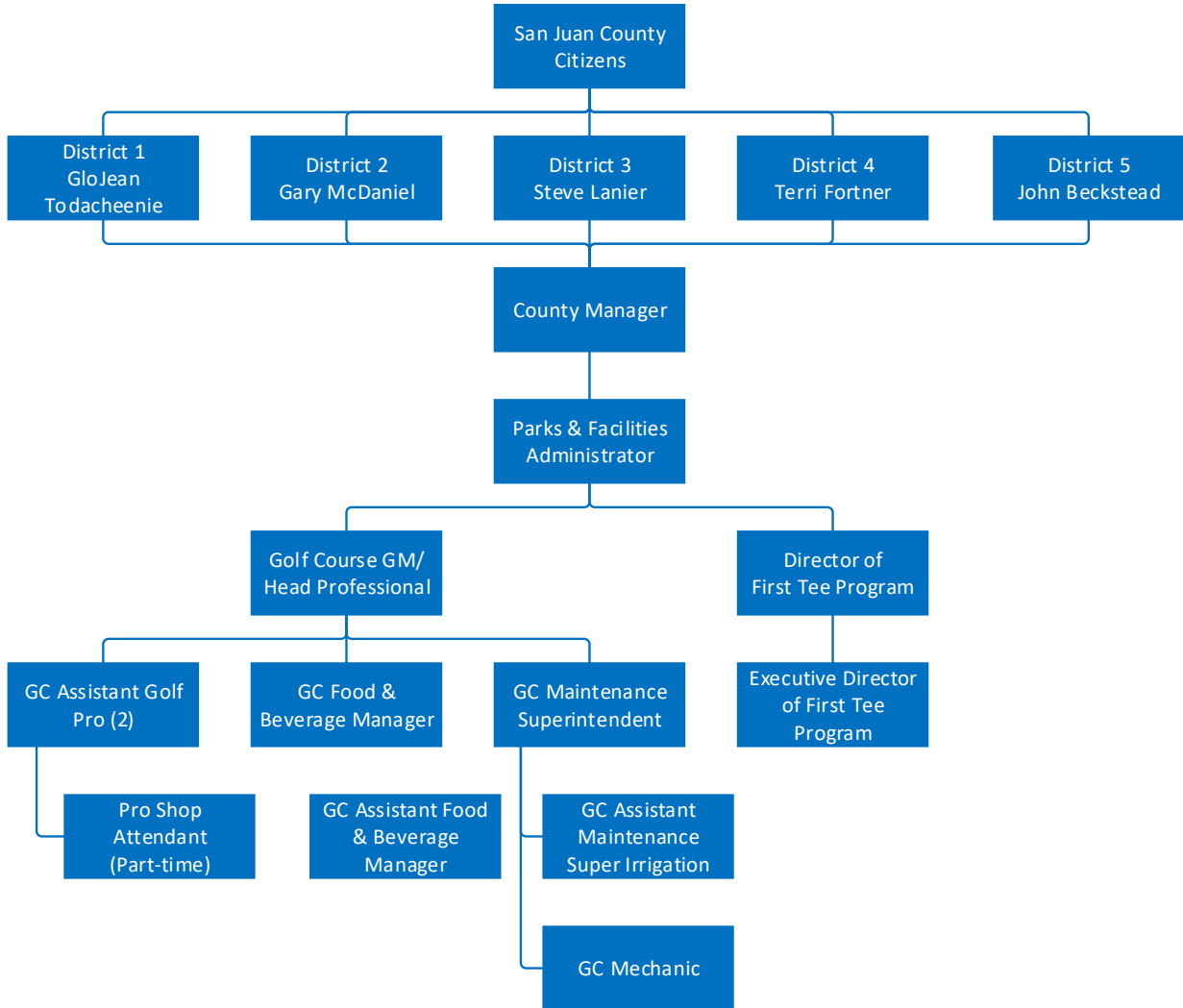
- Expand use of social media for marketing and event notification for McGee Park
- Evaluate major building equipment and build a replacement plan including estimated costs and create a 30-year capital plan.
- Upgrade existing HVAC units to a web-based control program that monitors all systems and allows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



Performance Measures/Objectives

Performance Measures	FY2022 Actual	FY2023 Estimate	FY2024 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,

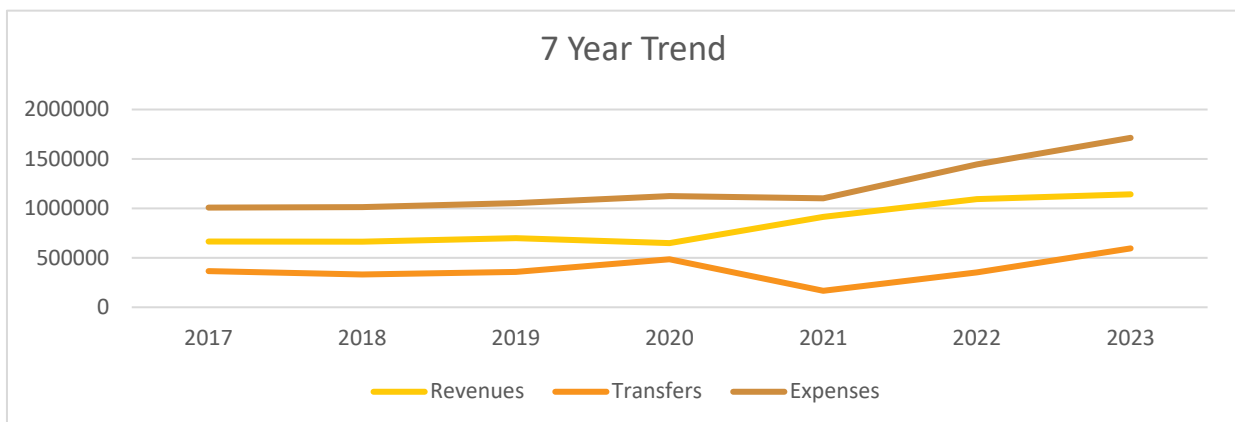
GOLF COURSE (CONTINUED)

Department Description (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

	FY2022 Actual	FY2023 Adjusted Budget	FY2023 Actual	FY2024 Requested Budget	FY2024 Budget Change From FY2023 Actual	
					\$	%
Revenues:						
Charges for Services	\$ 923,368	760,000	966,239	830,401	(135,838)	(26.90%)
Miscellaneous	169,513	151,087	175,941	160,914	(15,027)	(8.54%)
Total Revenues	\$ 1,092,881	911,087	1,142,180	991,315	(150,865)	(13.21%)
Transfers:						
Transfer from General Fund	\$ 352,244	782,790	509,823	1,370,332	860,509	168.79%
Transfer from Capl Repl	-	86,600	86,600	-	(86,600)	(100.00%)
Total Transfers	\$ 352,244	869,390	596,423	1,370,332	773,909	129.99%
Expenditures by Category:						
Wages	\$ 584,404	599,768	643,275	676,862	33,587	5.22%
Benefits	171,185	176,391	198,570	237,692	39,122	19.70%
Professional Services	5,970	5,000	4,323	4,500	177	4.09%
Other Operating	443,210	505,349	508,612	431,650	(76,962)	(15.13%)
Capital	240,349	493,969	358,773	1,037,171	678,398	189.09%
Total Expenditures	\$ 1,445,118	1,780,477	1,713,553	2,387,875	674,322	39.62%
Number of Employees	10	10	11	11		



GOLF COURSE (CONTINUED)

Goals/Concerns – Pro Shop/Grill

- Hire and train pro shop staff with a focus on providing excellent customer service in order to promote growth and revenue
- Improve customer relations to build a healthy reputation of the golf course experience
- Create more golf outings and tournaments to drive merchandise sales
- Promote more golf clinics and group lessons to raise the profile of Riverview Golf Course
- 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
- Provide a safe and healthy environment with the introduction of alcohol sales
- Reduce food waste and track all respective cost

Performance Measures/Objectives

Performance Measures	FY2022 Actual	FY2023 Estimate	FY2024 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	FY2022 Actual	FY2023 Estimate	FY2024 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 2023-2024.
- To maintain our core participants at 740 for 2024
- 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 4
- To offer 3 Veteran programs, 2 PGA Hope Classes, 1 summer league.

Performance Measures/Objectives

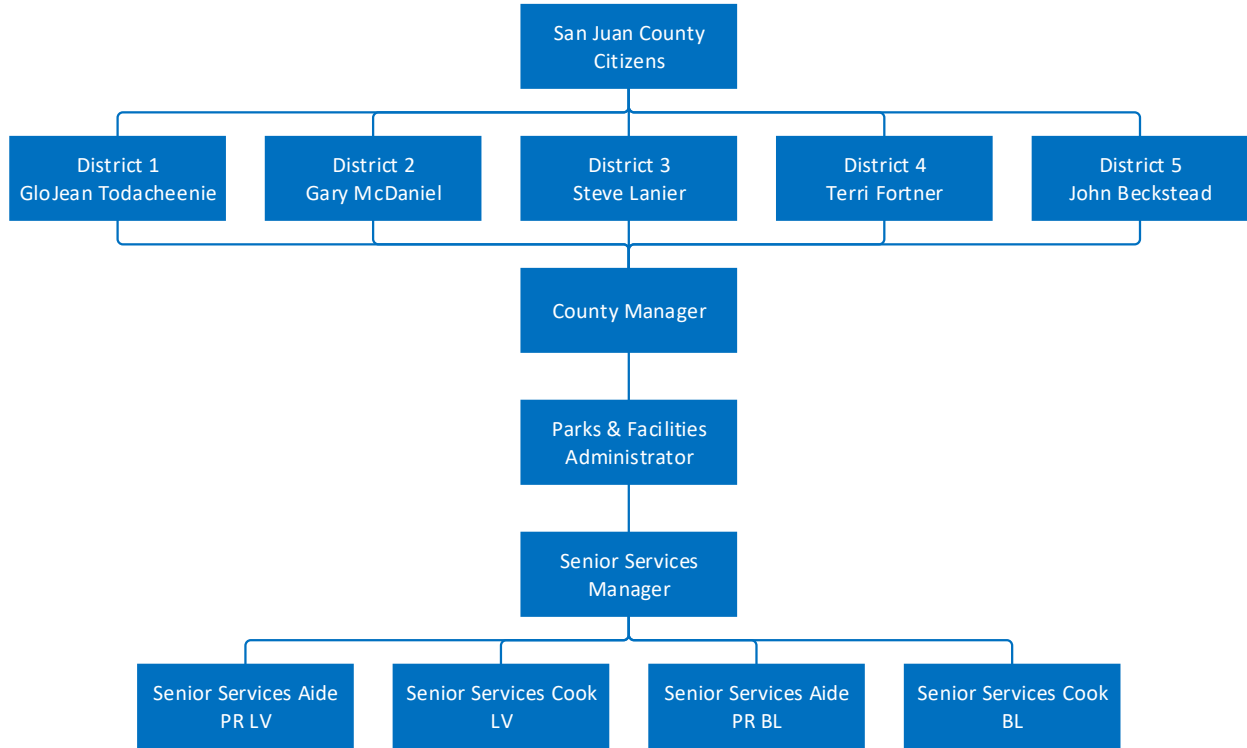
Performance Measures	FY2022 Actual	FY2023 Estimate	FY2024 Budget
Grow the core programming numbers to over 700	680	780	780
Grow the National School Program to 19 participating schools	19	19	19
Increase # of girl participants	45%	45%	45%
STEM in-school to 3,000	2,800	2,000	2,000
Increase Outreach Programs from 3 to 4	2	3	4
Offer 3 Veteran programs – 2 PGA Hope Classes, 1 Summer League	1	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

	FY2022 Actual	FY2023 Adjusted Budget	FY2023 Actual	FY2024 Requested Budget	FY2024 Budget Change From FY2023 Actual	
					\$	%
<u>Revenues:</u>						
Intergovernmental	\$ 126,660	98,313	112,606	98,313	(14,293)	12.69%
Miscellaneous	14,052	17,000	13,043	10,000	(3,043)	23.33%
Total Revenues	\$ 140,712	115,313	125,649	108,313	(17,336)	(13.80%)
<u>Transfers:</u>						
Tx from General Fund	\$ 111,513	255,483	198,667	463,426	264,759	133.27%
Total Transfers	\$ 111,513	255,483	198,667	463,426	264,759	133.27%
<u>Expenditures by Category:</u>						
Wages	\$ 98,289	135,101	131,850	228,079	96,229	72.98%
Benefits	34,105	32,193	45,250	84,824	39,574	87.46%
Professional Services	528	1,000	2,196	1,500	(696)	(31.69%)
Other Operating	119,886	170,502	75,458	217,959	142,501	188.85%
Capital	-	32,000	33,500	74,860	41,360	123.46%
Total Expenditures	\$ 252,808	370,796	288,254	607,222	318,968	110.66%
Number of Employees		1	1	6	7	

Goals/Concerns for Blanco and Lower Valley

- Continue to service our senior population with congregate meal, home delivered meals, and transportation
- Continue and add activities such as color drives, outdoor summer theatre, local entertainment suitable for senior citizens, movie days, cooking classes, gardening
- Control the food waste and making well balanced and nutritional sound meals that are appetizing to seniors, along with getting approved cost-effective menus from the state nutritionist
- 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 and scams
- Continuing to educate seniors on nutritional content monthly and having iCan classes monthly to help seniors eat better and help them understand what is needed for their bodies at this stage in life

SENIOR CITIZENS (CONTINUED)

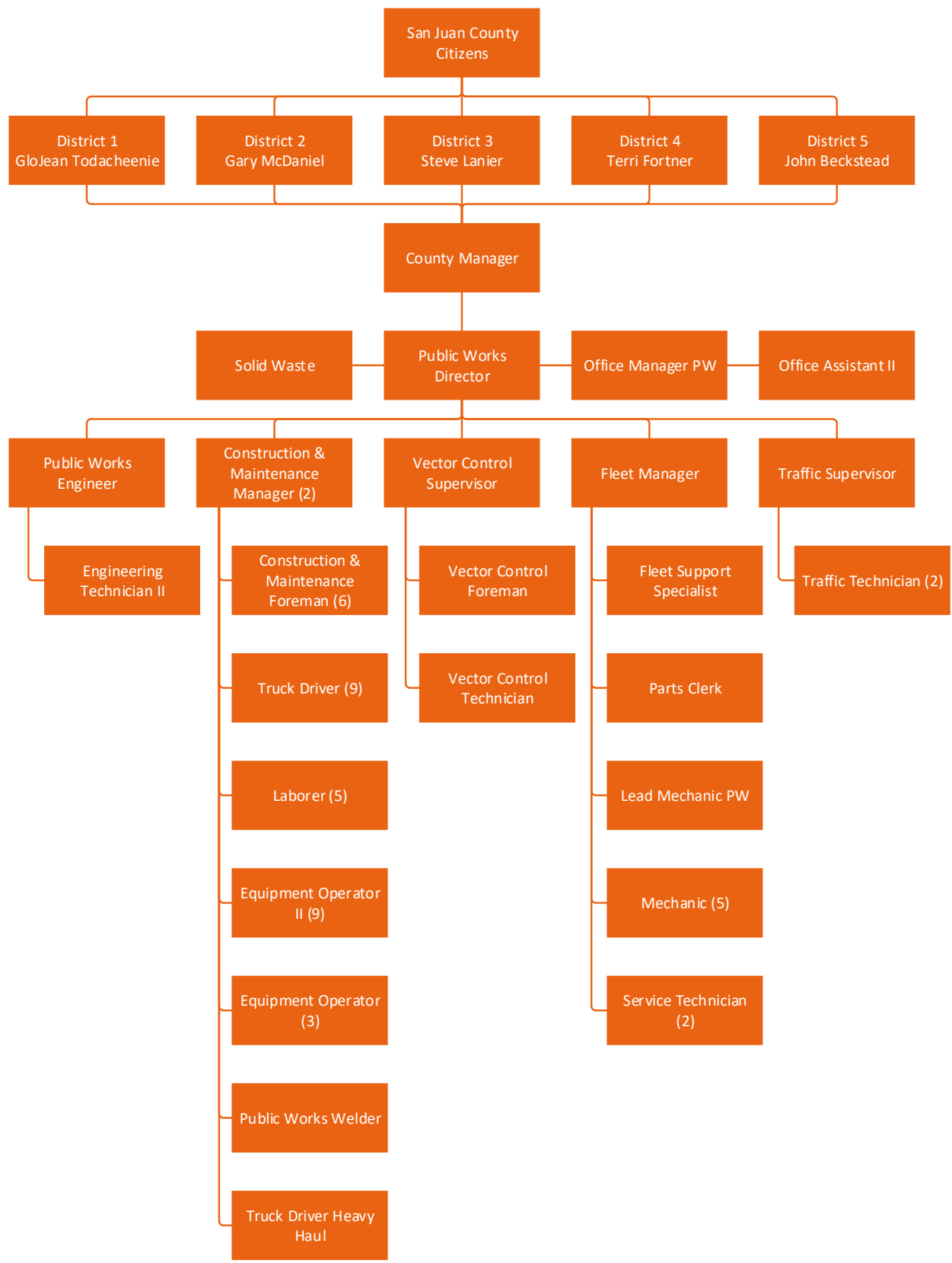
Performance Measures/Objectives – Blanco Senior Center

Performance Measures	FY2022 Actual	FY2023 Estimate	FY2024 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	FY2022 Actual	FY2023 Estimate	FY2024 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 742 miles of roads. The road system also includes 19 bridges.

Fund Summary

	FY2022 Actual	FY2023 Adjusted Budget	FY2023 Actual	FY2024 Requested Budget	FY2024 Budget Change From FY2023 Actual	
					\$	%
<u>Revenues:</u>						
Franchise Taxes	\$ 1,462,949	1,475,000	1,718,021	1,475,000	(243,021)	(14.15%)
Gasoline Taxes	418,997	370,000	376,835	370,000	(6,835)	(1.81%)
Motor Vehicle Taxes	756,537	725,000	912,264	750,000	(162,264)	(17.79%)
Permits/Fees	34,529	30,000	36,091	30,000	(6,091)	(16.88%)
Miscellaneous	135,756	5,000	12,725	5,000	(7,725)	(60.71%)
Total Revenues	\$ 2,808,768	2,605,000	3,055,936	2,630,000	(425,936)	(13.94%)
<u>Transfers:</u>						
Transfer from General Fund	\$ 2,692,302	3,110,406	1,230,274	4,064,143	2,833,869	230.34%
Transfer to Grants Fund	(31,750)	(191,611)	(191,611)	-	191,611	100.00%
Total Transfers	\$ 2,660,552	2,918,795	1,038,663	4,064,143	3,025,480	291.29%
<u>Expenditures by Category:</u>						
Wages	\$ 2,578,479	1,943,097	1,265,758	2,917,244	1,651,486	130.47%
Benefits	930,069	1,020,449	1,040,057	1,222,659	182,602	17.56%
Professional Services	10,391	54,000	42,524	51,000	8,476	19.93%
Other Operating	1,927,475	2,544,769	1,786,854	2,417,311	630,457	35.28%
Capital	-	-	-	-	-	0.00%
Total Expenditures	\$ 5,446,414	5,562,315	4,135,193	6,608,214	2,473,021	59.80%
Number of Employees	58	58	58	58		

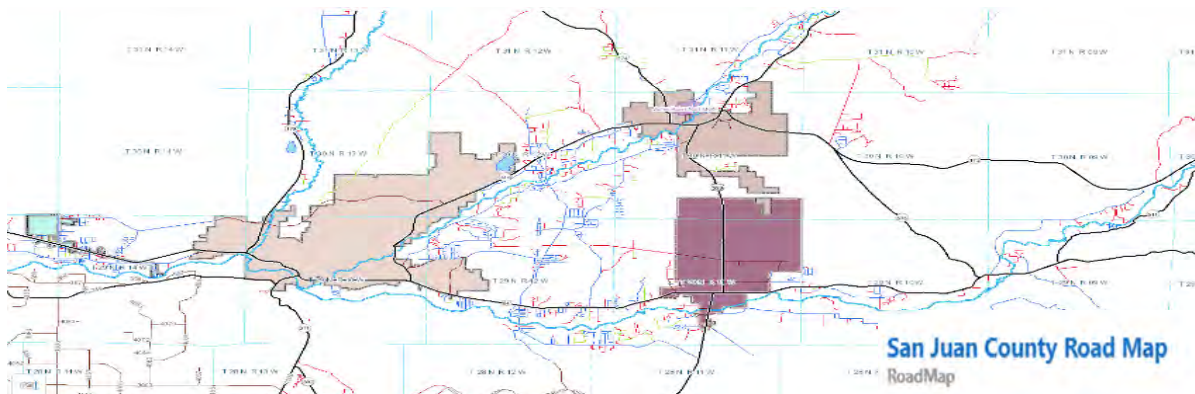
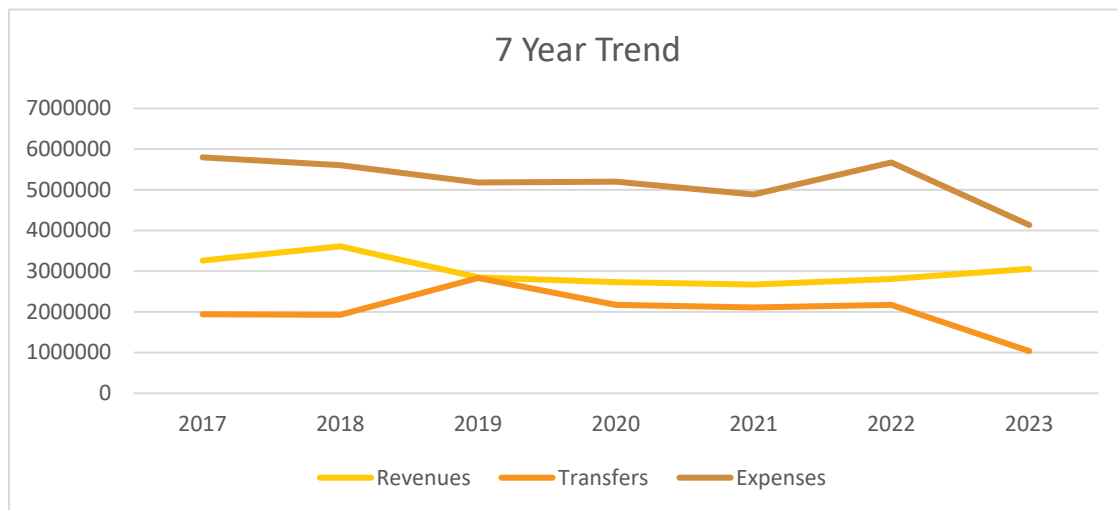
ROADS (CONTINUED)

Goals/Concerns

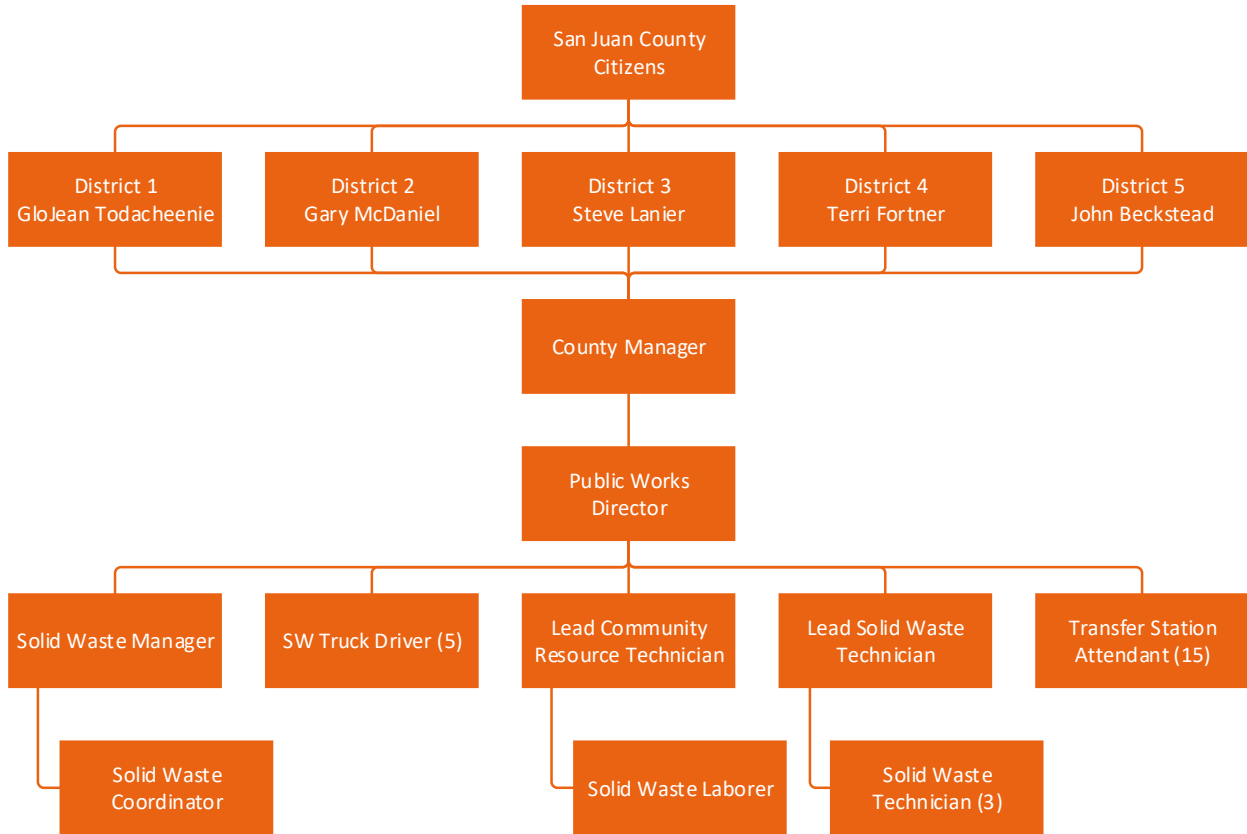
- Meet State requirements to receive NMDOT government road funds and execute the road resurfacing program as funded including asphalt overlay crack and chip seal projects
- Design bridge replacements on CR 3500
- Construct bridge replacement on CR 3000
- Design the third phase of the Glade Run Recreation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

Performance Measures/Objectives

Performance Measures	FY2022 Actual	FY2023 Estimate	FY2024 Budget
Expand New Mexico DOT Local Government Road Funds	95%	100%	100%
Crack Seal Program - % of CM Paved Road Mileage	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 2022 this division transferred 10,650 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.



Waste Station, Photo by W. Dean Howard Photography

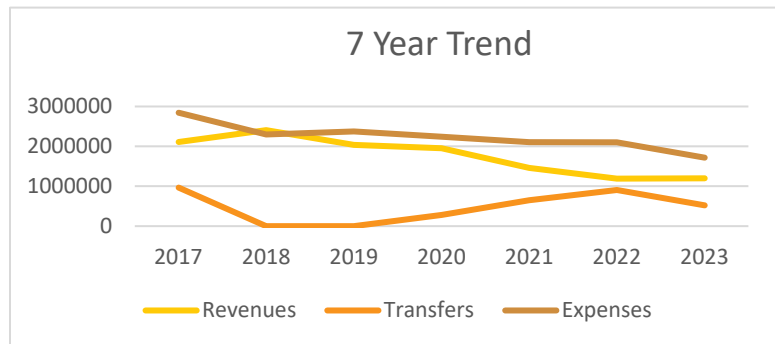
SOLID WASTE (CONTINUED)

Department Summary

	FY2022 Actual	FY2023 Adjusted Budget	FY2023 Actual	FY2024 Requested Budget	FY2024 Budget Change From FY2023 Actual	
					\$	%
Revenues:						
Permits/Fees	881,596	860,000	821,032	785,000	(36,032)	(4.39%)
Miscellaneous	27,734	-	39,171	-	(39,171)	(100.00%)
Intergovernmental	280,066	350,000	336,891	314,000	(22,891)	(6.79%)
Total Revenues	\$ 1,189,396	1,210,000	1,197,094	1,099,000	(98,094)	(8.19%)
Transfers:						
Transfer from General Fund	\$ 905,153	1,078,315	519,935	1,583,432	1,063,497	204.54%
Total Transfers	\$ 905,153	1,078,315	519,935	1,583,432	1,063,497	204.54%
Expenditures by Category:						
Wages	\$ 905,527	587,745	427,081	1,017,564	590,483	138.26%
Benefits	328,910	379,944	344,945	410,759	65,814	19.08%
Professional Services	401,336	468,102	392,985	523,700	130,715	33.26%
Other Operating	279,436	438,960	320,278	334,000	13,722	4.28%
Capital	185,120	413,564	231,564	406,000	174,436	75.33%
Total Expenditures	\$ 2,100,329	2,288,315	1,716,853	2,692,023	975,170	56.80%
Number of Employees	28	28	28	29		

Goals/Concerns

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

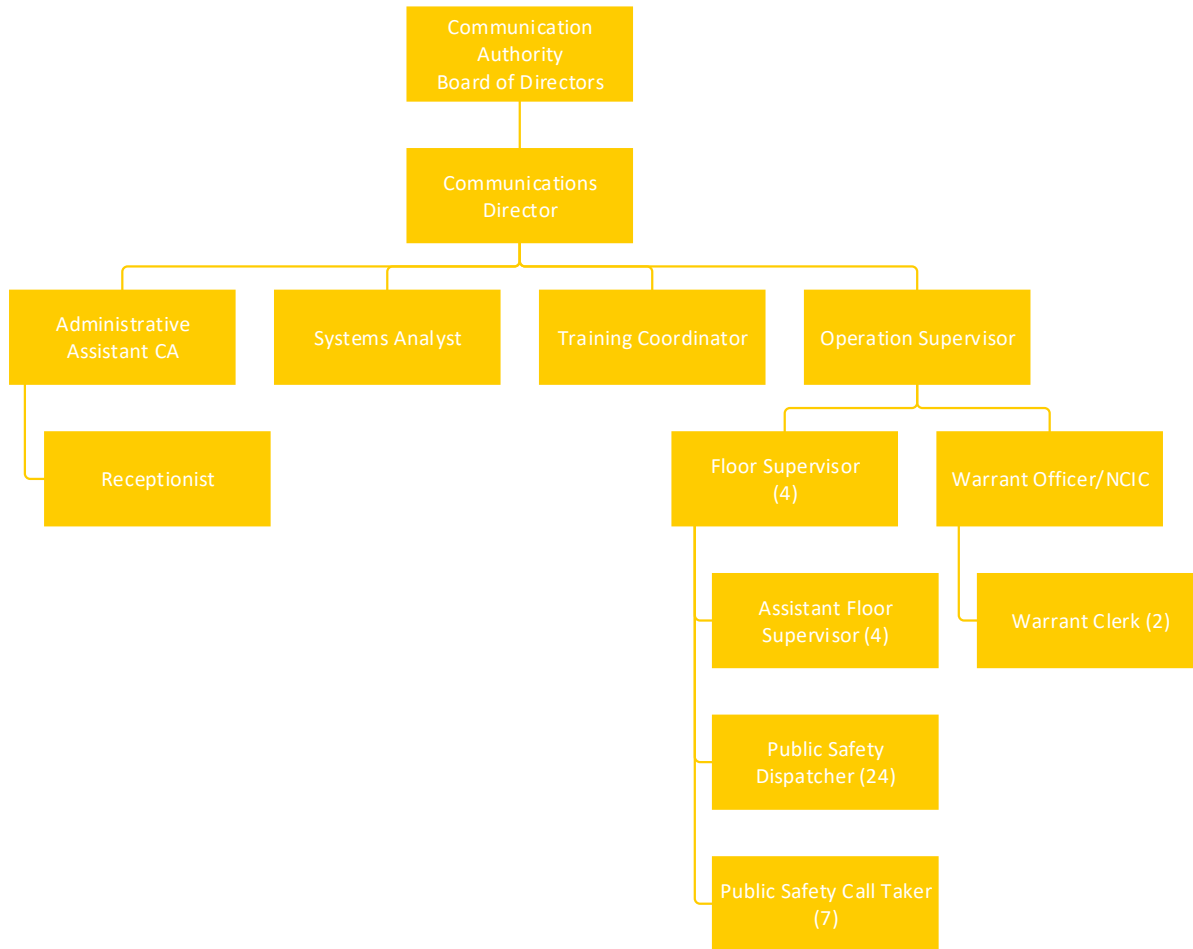


Performance Measures/Objectives

Performance Measures	FY2022 Actual	FY2023 Estimate	FY2024 Budget
Total Solid Waste that is recycled	3.9%	3.7%	3.5%
Tons of Illegal Dumping Collected (\$34.60/ton)	52	200	75



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

COMMUNICATIONS AUTHORITY (CONTINUED)

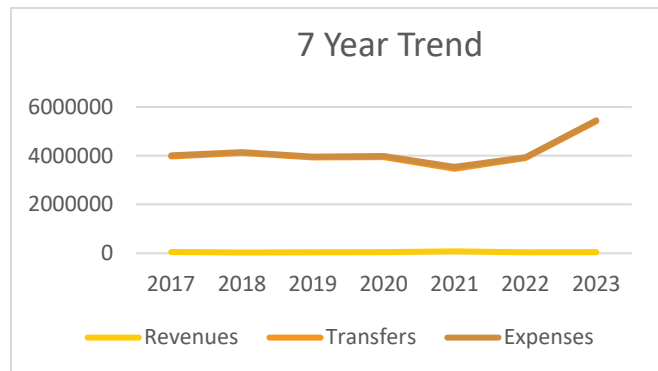
that went into effect in July 2003. The Communications Authority receives revenue from this gross receipts tax as needed to help fund operations throughout the fiscal year.

Component Unit Summary

	FY2022 Actual	FY2023 Adjusted Budget	FY2023 Actual	FY2024 Requested Budget	FY2024 Budget Change From FY2023 Actual	
					\$	%
Revenues:						
Miscellaneous	\$ 22,140	20,300	24,774	16,300	(8,474)	(34.21%)
Intergovernmental	10,993	299,353	18,079	576,942	558,863	3,091.23%
Total Revenues	\$ 33,133	319,653	42,853	593,242	550,389	1,284.37%
Transfers:						
Tx from GRT-Comm/EMS	4,067,230	6,188,125	5,584,302	5,683,659	99,357	1.78%
Transfer To General Fund	(167,979)	(173,634)	(173,634)	(173,885)	(251)	0.14%
Total Transfers	\$ 3,899,251	6,014,491	5,410,668	5,509,774	99,106	1.83%
Expenditures by Category:						
Wages	\$ 2,199,707	2,776,869	2,596,893	3,108,874	511,981	19.72%
Benefits	659,233	1,034,301	836,168	1,154,210	318,042	38.04%
Professional Services	121,628	125,988	136,038	146,036	9,998	7.35%
Other Operating	952,381	1,222,515	1,228,746	1,473,119	244,373	19.89%
Capital	-	1,175,106	654,984	222,104	(432,880)	(66.09%)
Total Expenditures	\$ 3,932,949	6,334,779	5,452,829	6,104,343	651,514	11.95%
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

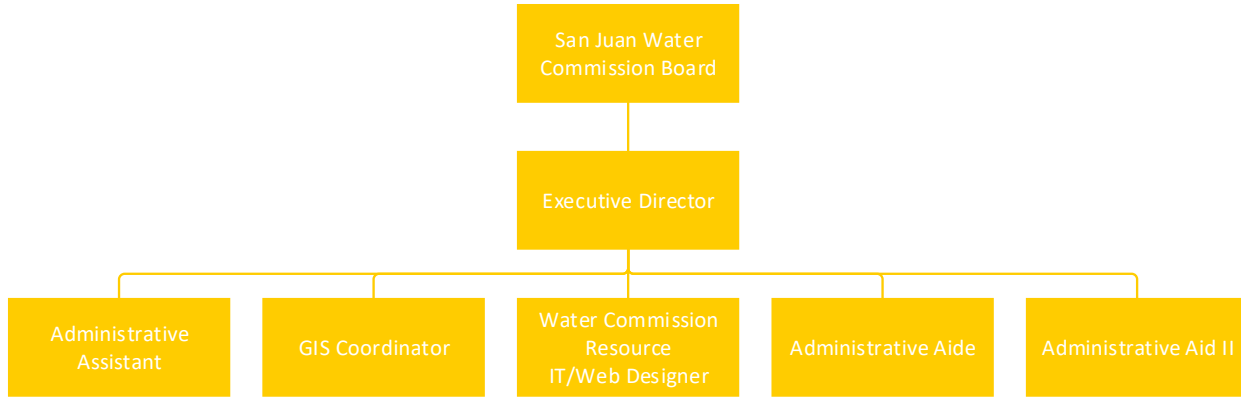


Performance Measures/Objectives

Performance Measures	FY2022 Actual	FY2023 Estimate	FY2024 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.

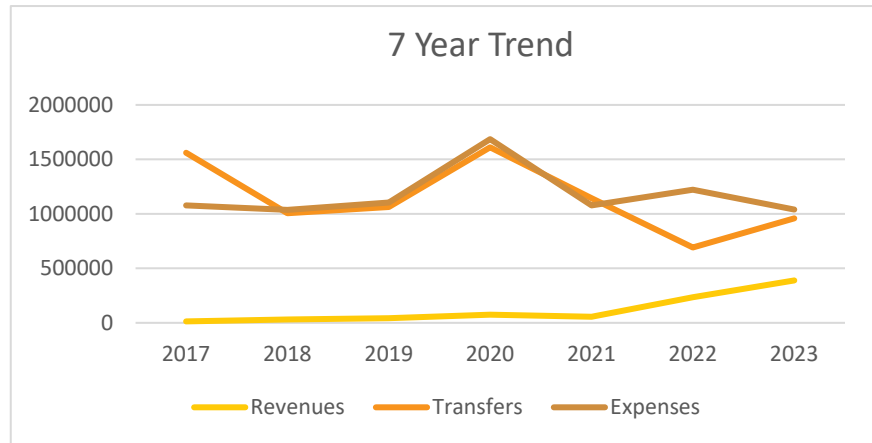
Component Unit Summary

	FY2022 Actual	FY2023 Adjusted Budget	FY2023 Actual	FY2024 Requested Budget	FY2024 Budget Change From FY2023 Actual	
					\$	%
Revenues:						
Health Plan Premium	\$ 10,413	10,547	10,330	10,547	217	2.10%
Oil & Gas Water Lease	218,383	15,000	370,873	100,000	(270,873)	(73.04%)
Miscellaneous	5,224	3,000	7,721	3,000	(4,721)	(61.14%)
Total Revenues	\$ 234,020	28,547	388,924	113,547	(275,377)	(70.80%)
Transfers:						
Tx from Water Reserves	\$ 769,466	1,827,317	1,040,708	1,958,873	918,165	88.23%
Tx to Gen Fund	(77,455)	(81,610)	(81,610)	(84,494)	(2,884)	(3.53%)
Total Transfers	\$ 692,011	1,745,707	959,098	1,874,379	915,281	95.43%
Expenditures by Category:						
Wages	\$ 447,192	384,044	417,538	534,724	117,186	28.07%
Benefits	175,833	190,026	157,783	240,545	82,762	52.45%
Professional Services	327,949	601,400	128,015	600,600	472,585	369.16%
Other Operating	259,937	484,784	331,666	498,057	166,391	50.17%
Capital	10,320	114,000	3,702	114,000	110,298	2,979.42%
Total Expenditures	\$ 1,221,231	1,774,254	1,038,704	1,987,926	949,222	91.39%
 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	FY2022 Actual	FY2023 Estimate	FY2024 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 FY24 is \$17,620,030. The impact to the General Fund is \$11,841,358, Special Revenue Funds is \$4,792,732, and capital being funded by the state fire fund and Community Development Block grants is \$985,940. 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 52.1%, or \$9,187,466, as part of the County’s annual capital replacement program which includes purchases of equipment, vehicles, emergency equipment

and heavy machinery to enable the County to continue to provide public safety and meet the needs of the citizens we serve. The cost of the budgeted capital will be funded through the County’s capital replacement reserve fund through the spend down of its available cash balance.

The State Fire Fund’s budget is \$985,940 for fire related equipment and fire suppression vehicles. The remaining capital expenditures in the amount of \$7,446,624 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. Totah 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

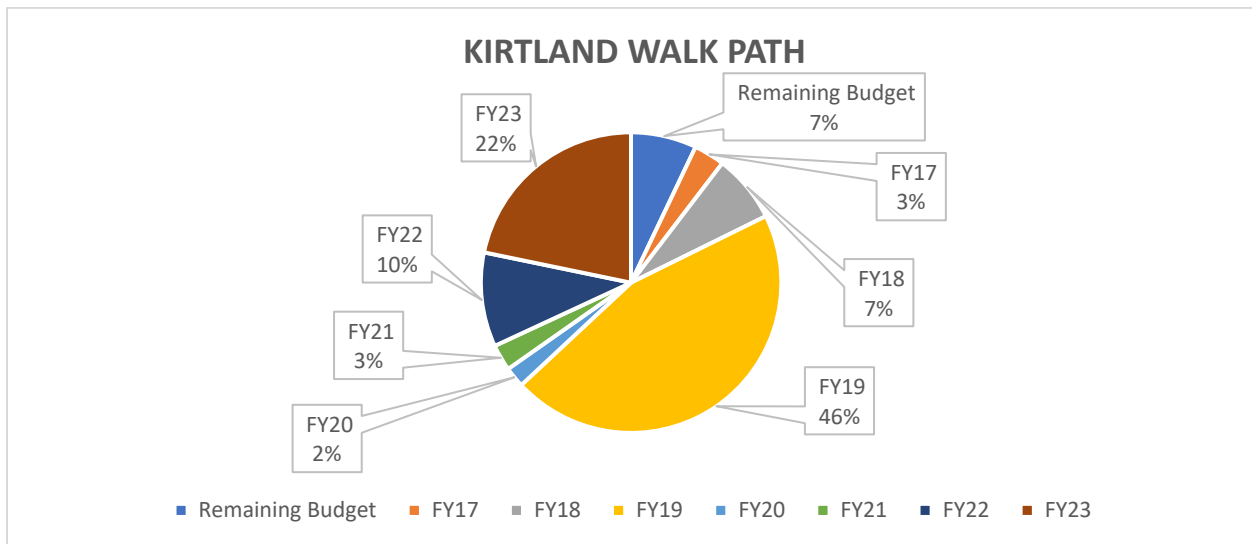
Phase II is projected to be completed approximately in December 2023.

Total Budgeted Amount: \$2,112,469

Estimated Start Date: December 28, 2016

Expended Amount YTD: \$1,963,299

Estimated Completion Date: December 2023



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

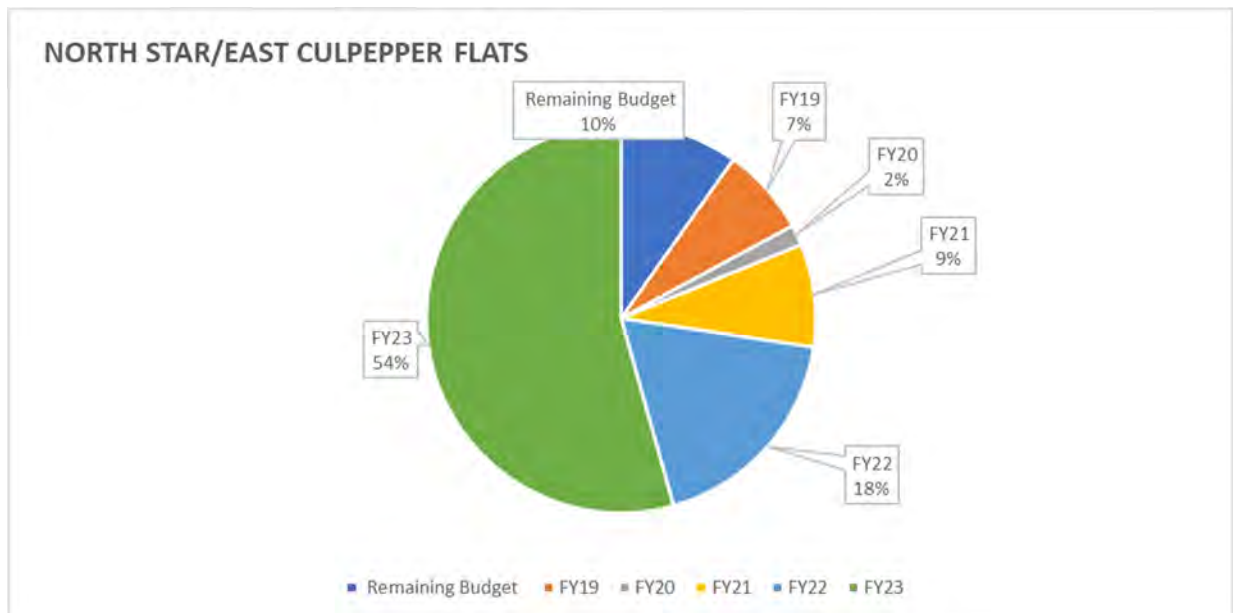
This project is projected to be completed by June 2024.

Total Budgeted Amount: \$3,596,283

Estimated Start Date: September 4, 2020

Expended Amount YTD: \$3,244,574

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

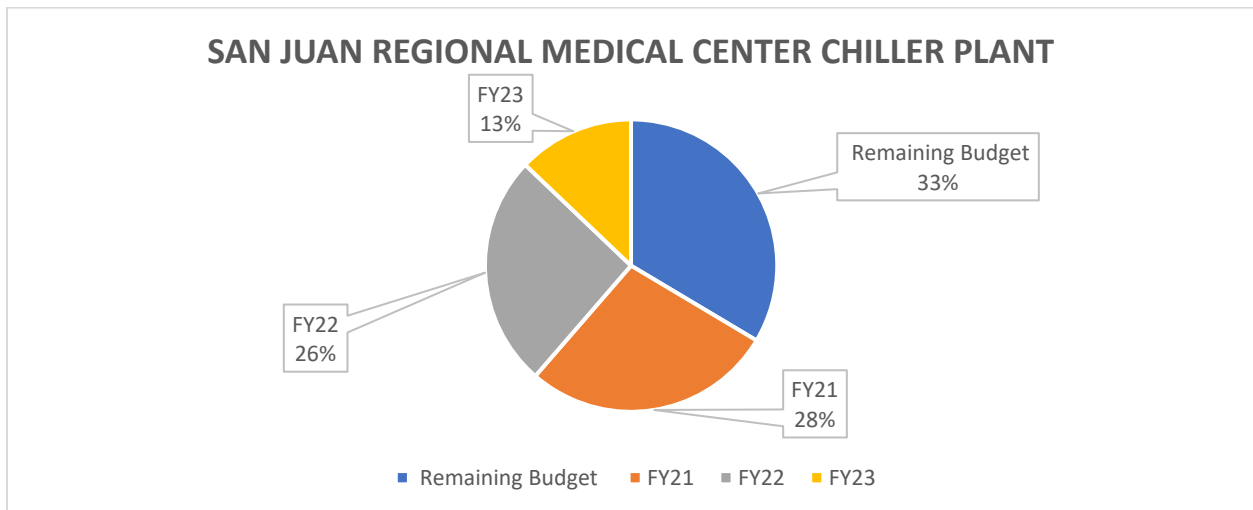
This project is projected to be completed by December 2023.

Total Budgeted Amount: \$1,315,000

Estimated Start Date: September 2020

Expended Amount YTD: \$872,583

Estimated Completion Date: January 2024



CURRENT CAPITAL PROJECTS (CONTINUED)

**SAN JUAN REGIONAL MEDICAL CENTER
2nd FLOOR REHAB RENOVATIONS**

Funding Source: State Grants, Capital
Appropriation Funds

Project Description

This project is designed to help benefit the community by providing a rehabilitation unit inside the hospital which will help those who need to go to rehab, without having to travel out of the Farmington regional area or San Juan County. 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

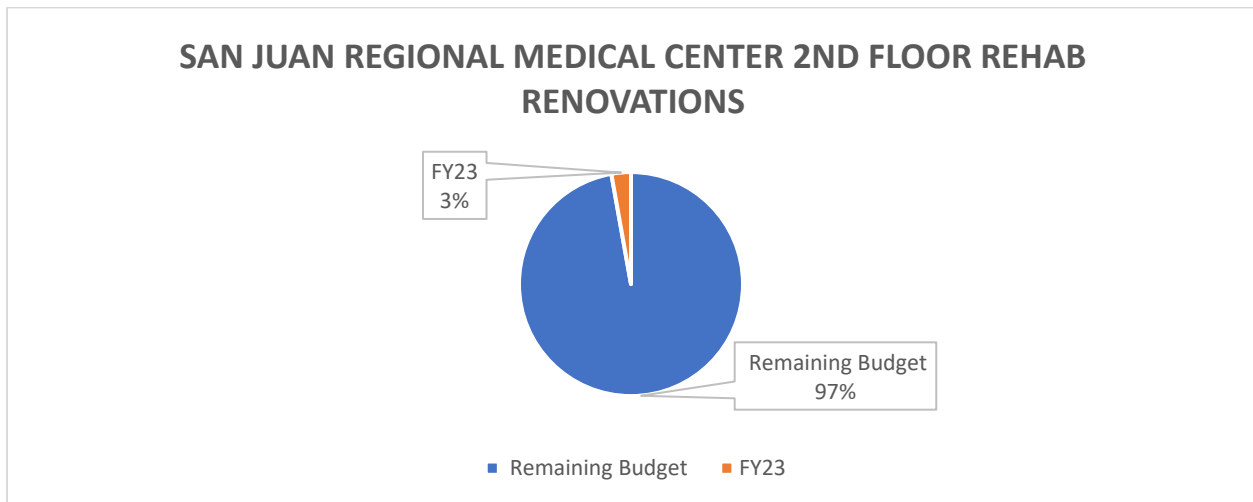
This project is projected to be completed by June 2024.

Total Budgeted Amount: \$2,215,000

Estimated Start Date: July 2023

Expended Amount YTD: \$62,743

Estimated Completion Date: June 2024





CURRENT CAPITAL PROJECTS (CONTINUED)

INDUSTRIAL PARK IMPROVEMENTS PROJECT

Funding Source: State Grants, Capital Appropriation Funds

Project Description

This project is designed to help benefit the community by providing an attractiveness for industrial style business which bring in good paying jobs and helps to employ residents in the nearby area of La Plata, New Mexico (near the Colorado-New Mexico State Line). In addition, it will provide those who live in the area with a lot shorter commute for those that get employed in the area due to businesses moving into Industrial Park.

Project Progress

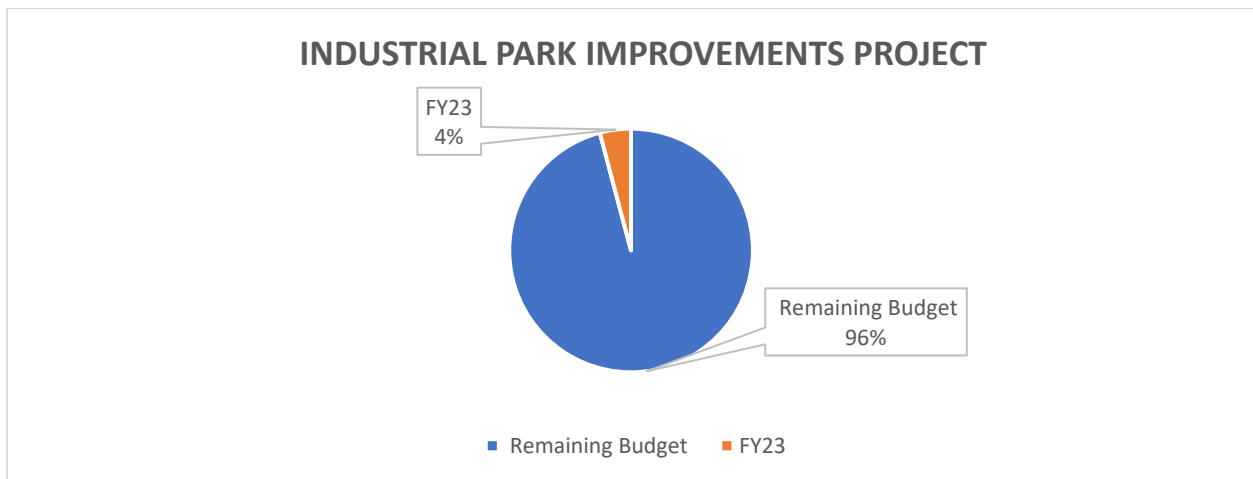
This project is projected to be completed by June 2024.

Total Budgeted Amount: \$2,332,260

Estimated Start Date: March 2023

Expended Amount YTD: \$96,598

Estimated Completion Date: June 2024



San Juan County Infrastructure Capital Improvement Plan

(FY 2025-2029)

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 two public meetings held to allow citizens to provide feedback on the proposed capital projects. The meetings were held on June 26 at the Lower Valley Senior Center and on June 28 at the County Administration Building.

Capital Requests	Year	Total Project Cost	Funding in Place	Request Amt.	Project Rank
Flora Vista Wastewater Construction (Phase 1)	2025	\$ 15,000,000		\$ 15,000,000	1
CR 4990 Improvements	2025	\$ 2,000,000		\$ 2,000,000	2
Safety City Improvements	2025	\$ 1,250,000		\$ 1,250,000	3
Replacement Fire Apparatus	2025	\$ 800,000		\$ 800,000	4
ADA Improvements at County Facilities	2025	\$ 5,934,927	\$ 1,571,802	\$ 4,363,125	5
Senior Citizen Center Facility Improvements and Equipment - Lower Valley & Blanco	2025	\$ 200,000		\$ 200,000	
North Kirtland Heights Wastewater Study	2025	\$ 75,000		\$ 75,000	
SJRMC Cardiopulmonary Endoscopy Unit Renovations	2025	\$ 6,400,000		\$ 6,400,000	
EMS Station 6 Relocation (land purchase and new build)	2025	\$ 2,000,000		\$ 2,000,000	
Cold Mill and Asphalt Resurfacing CR 350 - Phase II	2025	\$ 2,000,000		\$ 2,000,000	
Cold Mill and Chip Seal Resurfacing CR 7900	2025	\$ 620,000		\$ 620,000	
County Road Improvements - 2025	2025	\$ 1,000,000		\$ 1,000,000	
Lee Acres Wastewater System (Phase 1)	2026	\$ 8,500,000		\$ 8,500,000	
Replacement Fire Apparatus	2026	\$ 800,000		\$ 800,000	
CR 3900/East Pinon Hills Blvd Phase III - Construction	2026	\$ 13,500,000		\$ 13,500,000	
Bridge Improvement CR 3500 - Bridge # 8111 - Construction	2026	\$ 1,500,000		\$ 1,500,000	
County Road Improvements - 2026	2026	\$ 1,000,000		\$ 1,000,000	
Cold Mill and Asphalt Resurfacing CR 2900	2027	\$ 2,000,000		\$ 2,000,000	
Replacement Fire Apparatus	2027	\$ 800,000		\$ 800,000	
County Road Improvements - 2027	2027	\$ 1,000,000		\$ 1,000,000	
Bridge Improvement- CR 6675 Bridge # 5722	2028	\$ 800,000		\$ 800,000	
Cold Mill and Asphalt Resurfacing CR 5290	2028	\$ 650,000		\$ 650,000	
Replacement Fire Apparatus	2028	\$ 800,000		\$ 800,000	
County Road Improvements - 2028	2028	\$ 1,000,000		\$ 1,000,000	
Bridge Replacement - CR 4450 Bridge #8118	2029	\$ 13,800,000		\$ 13,800,000	
Crisis/Drop-in Triage Center	2029	\$ 5,000,000		\$ 5,000,000	
Cold Mill and Asphalt Resurfacing CR 390	2029	\$ 650,000		\$ 750,000	
County Road Improvements - 2029	2029	\$ 1,000,000		\$ 1,000,000	
Replacement Fire Apparatus	2029	\$ 800,000		\$ 800,000	

Steve Lanier
Chairman

John T. Beckstead
Chairman Pro-Tem

GloJean Todacheens
Member

Gary McDaniel
Member

Terri Fortner
Member



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

Mike Stark
County Manager

Steven Saavedra
Deputy County Manager

**COUNTY OF SAN JUAN
RESOLUTION 23-24-07**

**A RESOLUTION ADOPTING THE FY2025-2029 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 FY2025-2029 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. 22-23-10

PASSED, APPROVED and ADOPTED by the governing body at its meeting of July 25, 2023.




TANYA SHELBY, COUNTY CLERK

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


STEVE LANIER, 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	Aa3	A+
GRT Revenue Bonds Series 2015B	03/25/2015	\$17,840,000	Aa3	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, 2023 and the required principal and interest payments budgeted for FY24:

Debt Obligation	Principal Outstanding	Current Principal	Due Date	Interest
NMFA Loan 2017 - 100% General Fund Purpose: Refund Subordinate GRT Bond Series	\$5,455,000	\$1,095,000	06/15/2024	\$272,750
NMFA Loan 2012 - 100% General Fund Purpose: Refund 2002 & 2004 Gasoline Tax Motor Vehicle Revenue Bonds	485,000	485,000	06/01/2024	13,726
NMED Harper Valley Loan 2017 -Pass Through Loan Purpose: Plan, Design, Engineer, and Construct Harper Valley Wastewater Plant	510,015	31,236	04/13/2024	6,120
GRT Revenue Bonds Series 2015A - 34% General Fund, 66% Juvenile Services Fund Purpose: Refund of 2005 GRT Revenue Bonds	5,075,000	1,625,000	06/15/2024	253,750
GRT Revenue Bonds Series 2015B - 49% Fire Excise Tax, 38% General Fund, 13% Juvenile Services Purpose: Administration Facilities, Fire Department, Fiber Optics Improvements	16,050,000	280,000	06/15/2024	696,513
	<u>\$27,575,015</u>	<u>3,516,236</u>		<u>\$1,242,859</u>

Pledged Revenue – San Juan County originally pledged future revenues from gross receipts tax 1st and 3rd 1/8th of 1% and hold harmless increments to repay the above debt obligation. The State of New Mexico 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, 2023 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.:

	2019	2020	2021	2022	2023
<u>Pledged Revenue</u>	\$ 14,492,220	14,468,968	23,992,589	32,845,251	36,632,903
<u>Debt Service</u>					
Principal	3,300,000	3,420,000	3,545,000	3,695,000	3,345,000
Interest	1,971,741	1,845,572	1,703,260	1,552,322	1,392,615
Reserve Fund	-	-	-	-	-
Total Debt Service	\$ 5,271,741	5,265,572	5,248,260	5,247,322	4,737,615
Coverage	2.75	2.75	4.57	6.26	7.73

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.



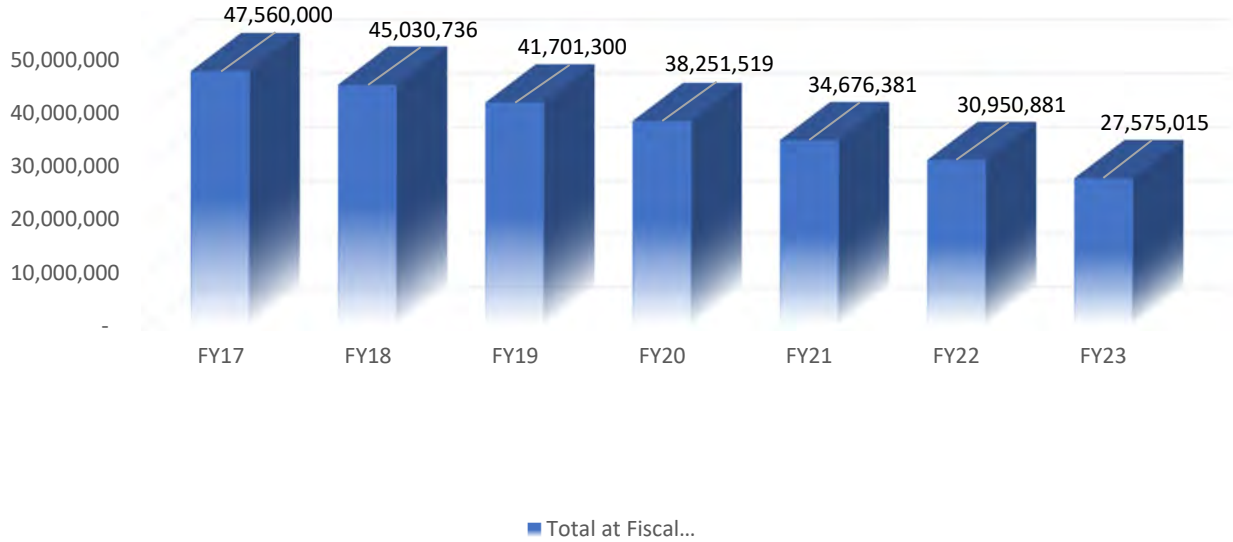
Fiscal Year*	2019	2020	2021	2022	2023
Assessed Value of Property	\$ 3,814,098,088	\$3,621,318,780	\$3,535,248,018	\$3,888,138,776	\$4,566,516,573
Debt Limit, 4% of Assessed Value	152,563,924	144,852,751	141,409,921	155,525,551	182,660,663
Total net debt applicable to limit	-	-	-	-	-
Legal debt margin	152,563,924	144,852,751	141,409,921	155,525,551	182,660,663
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 the approved County financial policies. San Juan County has developed a long-rang 30- year planning method that uses existing recurring cashflows as well as federal, state and local grants to fund large capital projects. This eliminates the need of the standard practice of issuing debt to finance the building of infrastructure, buildings, and roads.

DEBT OBLIGATIONS (CONTINUED)

OUTSTANDING DEBT OBLIGATIONS 7-YEAR TREND



OUTSTANDING DEBT OBLIGATIONS 7-YEAR TREND							
	FY17	FY18	FY19	FY20	FY21	FY22	FY23
NMED Harper Valley Loan 2017	-	660,736	631,300	601,519	571,381	540,881	510,015
NMFA Loan 2017	10,925,000	10,120,000	9,280,000	8,405,000	7,480,000	6,495,000	5,455,000
GRT Revenue Bond Series 2015A	13,645,000	12,350,000	11,010,000	9,605,000	8,150,000	6,640,000	5,075,000
GRT Revenue Bond Series 2015B	17,490,000	17,280,000	17,055,000	16,820,000	16,575,000	16,320,000	16,050,000
NMFA Loan 2012	5,500,000	4,620,000	3,725,000	2,820,000	1,900,000	955,000	485,000
GRT Revenue Bond Series 2008	-	-	-	-	-	-	-
Total	47,560,000	45,030,736	41,701,300	38,251,519	34,676,381	30,950,881	27,575,015

SCHEDULES & SUMMARIES





Steve Lanier
Chairman

John Beckstead
Chairman Pro-Tem

GloJean Todacheene
Member

Gary McDaniel
Member

Teri Fortner
Member



Mike Stark
County Manager

Steven Saavedra
Deputy County Manager

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**STATE OF NEW MEXICO
SAN JUAN COUNTY
RESOLUTION NUMBER 23-24-03**

FISCAL YEAR 2024 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 2024, 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 2024

NOW, THEREFORE, BE IT RESOLVED, that the following restrictions are placed on the final budget for Fiscal Year 2024:

1. All funds appropriated in the FY2024 final budget are subject to all existing and approved County policies and regulations as of July 1, 2023.
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 FY2024 final budget including the financial policies, with the restrictions set forth above, and respectfully requests approval from the Department of Finance and Administration, Local Government Division.

PASSED, APPROVED, ADOPTED, AND SIGNED THIS 25th DAY OF JULY, 2023.

ATTEST:


TANYA SHELBY, COUNTY CLERK

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


STEVE LANIER, CHAIRMAN

Mill Rate - 8.5

(A) PROPERTY TAX CATEGORY	(B) ACCOUNT NUMBER	(C) VALUATIONS	(D) OPERATING TAX RATE	(E) TOTAL PRODUCTION	3/12 Required Reserves	(M) Local Non-Budgeted Reserve Requirements		
RESIDENTIAL	310-1500	\$ 1,717,198,480	0.007141	\$ 12,262,514	Balance Over/(Under)	\$ 9,824,015		
NON-RESIDENTIAL	310-1500	1,729,384,880	0.00850	14,699,771	Required Reserves	\$ 973,174		
OIL & GAS PRODUCTION	320-2100	530,529,670	0.00850	4,509,502				
OIL & GAS EQUIPMENT	320-2110	129,834,108	0.00850	1,103,590				
TOTAL VALUATION		\$ 4,106,947,138	TOTAL PRODUCTION	\$ 32,575,377	Budget @ 8.5 MILLS			
(F) Fund Title	(G-1) County Fund Number	(G-2) DFA Fund Number	(H) Unaudited Beginning Cash Balance	(I) Budgeted Fund Revenues	(J) Budgeted Operating Transfer	(K) Budgeted Fund Expenditures	(L) Estimated Ending Fund Cash Balance	(M) Local Non-Budgeted Reserve Requirements
GENERAL FUND	100	11000	\$ 39,144,506	66,558,935	(55,610,193)	39,296,059	10,797,189	9,824,015
APPRAISAL FEE FUND	101	20300	386,203	803,000	-	1,004,420	184,783	
ROAD FUND	102	20400	464,756	2,630,000	4,064,143	6,608,214	550,685	550,685
HEALTH CARE ASSISTANCE FUND	103	22000	2,003,839	5,397,267	(29,126)	6,844,147	527,833	
RISK MANAGEMENT FUND	104	29900	4,010,616	25,000	4,361,449	3,397,065	5,000,000	
MAJOR MEDICAL FUND (group insurance)	105	29900	335,769	4,328,949	-	4,664,718	-	
CORRECTIONS FUND	201	20100	-	1,753,000	17,810,398	19,563,398	-	
ENVIRONMENTAL - SOLID WASTE	202	20200	9,591	1,099,000	1,583,432	2,692,023	-	
COMMUNICATIONS / EMS GRT FUND	204	22700	4,660,926	8,965,807	(9,633,980)	224,718	3,756,035	
AMBULANCE FUND	205	29900	501,327	4,000	3,926,449	3,931,776	500,000	
EMERGENCY MEDICAL SERVICES FUND	206	20600	47,389	60,440	-	76,574	31,255	
COMMUNICATIONS AUTHORITY	207	20700	501,327	593,242	5,509,774	6,104,343	500,000	
FARM & RANGE FUND	208	20800	144,690	-	-	144,690	-	
STATE FIRE FUNDS	209	20900	3,182,445	2,864,040	-	2,864,040	3,182,445	
LAW ENFORCEMENT PROTECTION FUND	210	21100	30,073	215,000	-	245,073	-	
CRIMINAL JUSTICE TRAINING AUTHORITY	212	29900	288,209	230,000	-	252,078	266,131	
GOLF COURSE FUND	216	29900	26,228	991,315	1,370,332	2,387,875	-	
INTERGOVERNMENTAL GRANTS	218	21800	8,584,186	24,947,279	2,759,933	31,291,398	5,000,000	
INTERGOVERNMENTAL GRANTS (ARPA)	218	26000	13,220,867	-	-	13,220,867	-	
INTERGOVERNMENTAL GRANTS (LATCF)	218	29000	-	2,753,593	-	2,753,593	-	
INTERGOVERNMENTAL GRANTS (LEGO1)	218	21200	137,884	900,000	-	1,037,884	-	
INTERGOVERNMENTAL GRANTS (HB681)	218	21300	2,640	-	-	2,640	-	
SENIOR CITIZENS	219	21900	35,483	108,313	463,426	607,222	-	
FIRE EXCISE TAX FUND	222	22200	3,064,121	3,825,086	840,588	6,182,547	1,547,248	
ALTERNATIVE SENTENCING	223	22300	959,359	2,779,998	-	3,642,378	96,979	
CLERK RECORDING EQUIPMENT FEE	225	22500	615,665	90,000	-	90,350	615,315	
LG ABATEMENT OPIOID FUND	270	27000	336,461	49,315	-	385,776	-	
CANNABIS REGULATION ACT	280	28000	19,597	25,000	(43,097)	1,500	-	
SJC HOUSING AUTHORITY	292	29900	279,441	1,378,500	-	1,500,826	157,115	
WATER RESERVE	293	29900	10,484,804	1,832,493	(1,963,873)	1,987,926	10,353,424	
SAN JUAN WATER COMMISSION	294	29900	636,922	113,547	1,874,379	1,987,926	636,922	
JUVENILE SERVICES FUND	296	29900	-	968,500	3,165,408	4,133,908	-	
C.D.B.G. PROJECTS FUND	310	30200	956	466,953	-	467,909	-	
COMMUNICATIONS AUTHORITY CAPITAL	312	39900	326,885	-	-	-	326,885	
CAPITAL REPLACEMENT FUND	316	39900	6,634,862	-	8,658,536	9,187,466	6,105,932	
CAPITAL REPLACEMENT RESERVE	318	39900	5,321,859	25,000	1,462,100	-	6,808,959	
ROAD CONSTRUCTION FUND	321	30400	462,132	-	1,418,322	1,880,454	-	
DEBT SERVICE	410	40200	98,376	-	8,011,600	4,721,739	3,388,237	
GRAND TOTAL			\$ 106,950,394	136,782,572	-	183,397,594	60,335,372	10,374,700



**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
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
2023	1,769,703,888	1,979,050,183	80,722,435	1,836,887

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
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%
2023	7.141	8.500	11,676,092,420	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).

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)
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
526,539,443	128,954,616	551,696,243	(46,972,433)	3,888,138,776

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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
2014	71,655,257	1,719,622	73,374,879	70,753,818	98.74%	2,608,500	73,362,318	99.98%
2015	68,749,770	2,171,539	70,921,309	68,545,196	99.70%	2,351,691	70,896,887	99.97%
2016	73,993,688	1,529,520	75,523,208	72,269,305	97.67%	3,038,935	75,308,240	99.72%
2017	79,091,914	(250,657)	78,841,257	76,104,786	96.22%	2,612,206	78,716,992	99.84%
2018	78,294,097	1,772,673	80,066,770	77,869,742	99.46%	2,044,802	79,914,544	99.81%
2019	79,278,051	1,721,418	80,999,469	78,256,697	98.71%	2,511,145	80,767,842	99.71%
2020	80,967,813	1,272,339	82,240,152	78,418,331	96.85%	3,475,116	81,893,447	99.58%
2021	81,009,984	1,280,435	82,290,418	79,573,324	98.23%	2,186,708	81,760,032	99.36%
2022	81,000,992	826,451	81,827,443	79,536,790	98.19%	1,226,142	80,762,932	98.70%
2023	82,756,912	1,106,562	83,863,474	80,645,739	97.45%	-	80,645,739	96.16%

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>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<u>Direct Rate</u>				
San Juan County				
Operating Millage	6.310	6.231	6.231	6.529
Debt Service Millage	0.000	0.000	0.000	0.000
Total County Millage	<u>6.310</u>	<u>6.231</u>	<u>6.231</u>	<u>6.529</u>
<u>Overlapping Rates</u>				
City of Bloomfield				
Operating Millage	4.882	4.804	4.762	4.713
Debt Service Millage	2.094	1.191	0.971	0.872
Total City Millage	<u>6.976</u>	<u>5.995</u>	<u>5.733</u>	<u>5.585</u>
City of Aztec				
Operating Millage	4.571	4.481	4.444	4.385
Debt Service Millage	0.000	0.000	0.000	0.000
Total City Millage	<u>4.571</u>	<u>4.481</u>	<u>4.444</u>	<u>4.385</u>
City of Farmington				
Operating Millage	1.426	1.407	1.410	1.392
Debt Service Millage	0.000	0.000	0.000	0.000
Total City Millage	<u>1.426</u>	<u>1.407</u>	<u>1.410</u>	<u>1.392</u>
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	<u>0.000</u>	<u>0.000</u>	<u>0.000</u>	<u>0.000</u>
Aztec Schools				
Operating Millage	2.149	2.122	2.107	2.082
Debt Service Millage	8.448	6.676	8.393	10.764
Total School Millage	<u>10.597</u>	<u>8.798</u>	<u>10.500</u>	<u>12.846</u>
Bloomfield Schools				
Operating Millage	2.298	2.274	2.261	2.243
Debt Service Millage	9.005	7.337	8.367	8.999
Total School Millage	<u>11.303</u>	<u>9.611</u>	<u>10.628</u>	<u>11.242</u>
Farmington Schools				
Operating Millage	3.986	2.290	2.297	2.270
Debt Service Millage	5.760	7.431	7.439	7.421
Total School Millage	<u>9.746</u>	<u>9.721</u>	<u>9.736</u>	<u>9.691</u>
Consolidated Schools				
Operating Millage	2.332	2.309	2.312	2.500
Debt Service Millage	6.818	6.818	6.818	6.821
Total School Millage	<u>9.150</u>	<u>9.127</u>	<u>9.130</u>	<u>9.321</u>
San Juan College				
Operating Millage	3.154	3.114	3.114	3.263
Debt Service Millage	0.600	0.600	0.600	0.600
Total School Millage	<u>3.754</u>	<u>3.714</u>	<u>3.714</u>	<u>3.863</u>
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	<u>1.360</u>	<u>1.360</u>	<u>1.360</u>	<u>1.360</u>

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>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
6.545	6.700	6.936	6.990	7.033	7.141
0.000	0.000	0.000	0.000	0.000	0.000
<u>6.545</u>	<u>6.700</u>	<u>6.936</u>	<u>6.990</u>	<u>7.033</u>	<u>7.141</u>
4.727	4.841	4.980	5.001	5.038	5.127
0.900	0.807	0.996	0.000	0.000	0.000
<u>5.627</u>	<u>5.648</u>	<u>5.976</u>	<u>5.001</u>	<u>5.038</u>	<u>5.127</u>
4.391	4.475	4.673	4.696	4.701	4.721
0.000	0.000	0.000	0.000	0.000	0.000
<u>4.391</u>	<u>4.475</u>	<u>4.673</u>	<u>4.696</u>	<u>4.701</u>	<u>4.721</u>
1.394	1.425	1.473	1.484	1.487	1.506
0.000	0.000	0.000	0.000	0.000	0.000
<u>1.394</u>	<u>1.425</u>	<u>1.473</u>	<u>1.484</u>	<u>1.487</u>	<u>1.506</u>
0.000	0.000	0.000	0.000	0.000	0.000
0.000	0.000	0.000	0.000	0.000	0.000
0.000	0.000	0.000	0.000	0.000	0.000
2.085	2.132	2.157	2.159	2.160	2.163
10.227	10.192	10.227	10.215	10.218	10.218
<u>12.312</u>	<u>12.324</u>	<u>12.384</u>	<u>12.374</u>	<u>12.378</u>	<u>12.381</u>
2.255	2.301	2.312	2.313	2.317	2.319
8.950	9.790	9.789	9.746	9.741	9.745
<u>11.205</u>	<u>12.091</u>	<u>12.101</u>	<u>12.059</u>	<u>12.058</u>	<u>12.064</u>
2.276	2.327	2.839	3.542	3.843	4.597
7.447	7.446	6.943	6.269	5.965	5.220
<u>9.723</u>	<u>9.773</u>	<u>9.782</u>	<u>9.811</u>	<u>9.808</u>	<u>9.817</u>
2.487	2.500	2.500	2.500	2.500	2.500
6.823	6.816	6.816	6.813	6.807	6.808
<u>9.310</u>	<u>9.316</u>	<u>9.316</u>	<u>9.313</u>	<u>9.307</u>	<u>9.308</u>
3.314	3.392	3.512	3.539	3.561	3.616
0.600	0.600	0.600	0.600	0.600	0.600
<u>3.914</u>	<u>3.992</u>	<u>4.112</u>	<u>4.139</u>	<u>4.161</u>	<u>4.216</u>
0.000	0.000	0.000	0.000	0.000	0.000
1.360	1.360	1.360	1.360	1.360	1.360
<u>1.360</u>	<u>1.360</u>	<u>1.360</u>	<u>1.360</u>	<u>1.360</u>	<u>1.360</u>



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

<u>Fiscal Year</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Direct Rate				
San Juan County				
Operating Millage	8.500	8.500	8.500	8.500
Debt Service Millage	0.000	0.000	0.000	0.000
Total County Millage	8.500	8.500	8.500	8.500
Overlapping Rates				
City of Bloomfield				
Operating Millage	6.984	7.000	6.928	6.622
Debt Service Millage	2.094	1.191	0.971	0.872
Total City Millage	9.078	8.191	7.899	7.494
City of Aztec				
Operating Millage	6.873	6.873	6.868	6.873
Debt Service Millage	0.000	0.000	0.000	0.000
Total City Millage	6.873	6.873	6.868	6.873
City of Farmington				
Operating Millage	2.225	2.225	2.225	2.209
Debt Service Millage	0.000	0.000	0.000	0.000
Total City Millage	2.225	2.225	2.225	2.209
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	8.448	6.676	8.393	10.764
Total School Millage	10.948	9.176	10.893	13.264
Bloomfield Schools				
Operating Millage	2.500	2.500	2.500	2.500
Debt Service Millage	9.005	7.337	8.367	8.999
Total School Millage	11.505	9.837	10.867	11.499
Farmington Schools				
Operating Millage	4.166	2.500	2.500	2.500
Debt Service Millage	5.760	7.431	7.439	7.421
Total School Millage	9.926	9.931	9.939	9.921
Consolidated Schools				
Operating Millage	2.500	2.500	2.500	2.500
Debt Service Millage	6.818	6.818	6.818	6.821
Total School Millage	9.318	9.318	9.318	9.321
San Juan College				
Operating Millage	4.500	4.500	4.500	4.500
Debt Service Millage	0.600	0.600	0.600	0.600
Total School Millage	5.100	5.100	5.100	5.100
State of New Mexico				
Operating Millage	0.000	0.000	0.000	0.000
Debt Service Millage	1.360	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>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
8.500	8.500	8.500	8.500	8.500	8.500
0.000	0.000	0.000	0.000	0.000	0.000
<u>8.500</u>	<u>8.500</u>	<u>8.500</u>	<u>8.500</u>	<u>8.500</u>	<u>8.500</u>
7.000	7.000	7.000	7.000	7.000	7.000
0.900	0.807	0.996	0.000	0.000	0.000
<u>7.900</u>	<u>7.807</u>	<u>7.996</u>	<u>7.000</u>	<u>7.000</u>	<u>7.000</u>
6.873	6.873	6.600	6.828	6.873	6.873
0.000	0.000	0.000	0.000	0.000	0.000
<u>6.873</u>	<u>6.873</u>	<u>6.600</u>	<u>6.828</u>	<u>6.873</u>	<u>6.873</u>
2.218	2.225	2.225	2.225	2.225	2.225
0.000	0.000	0.000	0.000	0.000	0.000
<u>2.218</u>	<u>2.225</u>	<u>2.225</u>	<u>2.225</u>	<u>2.225</u>	<u>2.225</u>
0.000	0.000	0.000	0.000	0.000	0.000
0.000	0.000	0.000	0.000	0.000	0.000
<u>0.000</u>	<u>0.000</u>	<u>0.000</u>	<u>0.000</u>	<u>0.000</u>	<u>0.000</u>
2.500	2.500	2.386	2.386	2.386	2.386
10.227	10.192	10.227	10.215	10.218	10.218
<u>12.727</u>	<u>12.692</u>	<u>12.613</u>	<u>12.601</u>	<u>12.604</u>	<u>12.604</u>
2.500	2.500	2.500	2.500	2.500	2.500
8.950	9.790	9.789	9.746	9.741	9.745
<u>11.450</u>	<u>12.290</u>	<u>12.289</u>	<u>12.246</u>	<u>12.241</u>	<u>12.245</u>
2.500	2.500	3.000	3.700	4.000	4.750
7.447	7.446	6.943	6.269	5.965	5.220
<u>9.947</u>	<u>9.946</u>	<u>9.943</u>	<u>9.969</u>	<u>9.965</u>	<u>9.970</u>
2.500	2.500	2.500	2.500	2.500	2.500
6.823	6.816	6.816	6.816	6.807	6.808
<u>9.323</u>	<u>9.316</u>	<u>9.316</u>	<u>9.316</u>	<u>9.307</u>	<u>9.308</u>
4.500	4.500	4.500	4.500	4.500	4.500
0.600	0.600	0.600	0.600	0.600	0.600
<u>5.100</u>	<u>5.100</u>	<u>5.100</u>	<u>5.100</u>	<u>5.100</u>	<u>5.100</u>
0.000	0.000	0.000	0.000	0.000	0.000
1.360	1.360	1.360	1.360	1.360	1.360
<u>1.360</u>	<u>1.360</u>	<u>1.360</u>	<u>1.360</u>	<u>1.360</u>	<u>1.360</u>

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

Taxpayer	2023			2014		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Arizona Public Service Co.	\$ 135,192,532	1	3.5%	\$ 83,246,356	3	2.3%
Public Service Co. of New Mexico	26,900,902	2	0.7%	214,892,489	1	5.9%
Harvest Four Corners LLC	24,316,594	3	0.6%			
Enterprise Field Service LLC	16,943,122	4	0.4%	86,136,111	2	2.4%
El Paso Natural Gas Co	11,229,567	5	0.3%	37,788,142	7	1.0%
Farmington, City of	10,412,971	6	0.3%	28,470,376	10	0.8%
Hilcorp San Juan LP	9,159,606	7	0.2%			
Tucson Electric Power Co	7,569,918	8	0.2%	48,580,571	6	1.3%
Mid America Pipeline Co LLC	7,559,838	9	0.2%			
Salt River Project AG IMP and Power Dist	6,593,033	10	0.2%			
Williams Four Corners LLC				72,158,334	4	2.0%
MSR Public Power Agency				31,529,279	8	0.9%
San Juan Coal Co				55,119,056	5	1.5%
SCPPA				28,880,255	9	0.8%
Totals	<u>\$ 255,878,081</u>		<u>6.6%</u>	<u>\$ 686,800,968</u>		<u>18.9%</u>

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
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	52,828,274	1,227,253	1,467,576	6,079,314	87,820,533
2023	26,385,973	57,871,826	1,249,127	1,767,434	11,476,659	98,751,019
Percent Change 2014-2023	12.43%	64.53%	-37.99%	-0.72%	51.49%	41.04%

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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		Total SJC GRT
		Direct Rate	Unincorporated Rate	
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%
2023	5.0000%	1.2500%	0.3750%	6.6250%

CITY OF AZTEC (COA)

Fiscal Year	COA		COA Direct Rate	San Juan County	Total COA GRT
	State GRT	Share of State GRT			
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%
2023	3.7750%	1.2250%	2.0625%	1.2500%	8.3125%

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

Fiscal Year	V/W SAN		V/W SAN Direct Rate	San Juan County	Total V/W SAN GRT
	State GRT	Share of State GRT			
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%
2023***	-	-	-	-	-

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

Fiscal Year	V/W TOK		V/W TOK Direct Rate	San Juan County	Total V/W TOK GRT
	State GRT	Share of State GRT			
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%
2023***	-	-	-	-	-

CITY OF FARMINGTON (COF)

Fiscal Year	COF Share of State GRT		COF Direct Rate	San Juan County	Total COF GRT
	State GRT	Share of State GRT			
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%
2023	3.7750%	1.2250%	2.0625%	1.2500%	8.3125%

CITY OF BLOOMFIELD (COB)

Fiscal Year	COB		COB Direct Rate	San Juan County	Total COB GRT
	State GRT	Share of State GRT			
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%
2023	3.7750%	1.2250%	2.0000%	1.2500%	8.2500%

TOWN OF KIRTLAND (TOK)***

Fiscal Year	TOK Share of State GRT		TOK Direct Rate	San Juan County	Total TOK GRT
	State GRT	Share of State GRT			
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%
2023	3.7750%	1.2250%	0.6875%	1.2500%	6.9375%

* Local option taxes increase effective January 1, 2016
 ** Kirtland became a municipality effective July 1, 2015
 *** Valley Water ended on January 1, 2023

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	2014	2015	2016	2017
Agriculture	\$ 3,939,601	\$ 4,010,281	\$ 2,114,412	\$ 2,953,840
Mining	548,061,236	490,471,982	157,815,027	139,822,637
Construction	313,517,746	513,392,407	632,048,829	457,728,403
Manufacturing	171,098,147	205,093,482	162,237,624	126,458,836
Trans, Comm., Util.	215,832,692	287,686,618	325,037,360	347,040,522
Wholesale Trade	200,135,660	251,169,827	170,540,255	126,114,095
Retail Trade	657,150,287	895,930,220	745,552,166	669,182,655
Finance, Insurance & Real Estate	50,140,822	79,242,539	70,328,964	57,150,904
Services	760,692,028	1,256,087,174	1,070,380,363	778,417,676
Government	58,146,780	118,450,207	98,624,779	65,223,757
Total (1)	\$ 2,978,714,999	\$ 4,101,534,737	\$ 3,434,679,779	\$ 2,770,093,325
County Direct Tax Rate as of 6/30	1.2500%	1.4375%	1.4375%	1.4375%

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

(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).

2018 (2)	2019	2020	2021	2022	2023
\$ 1,988,114	\$ 2,605,789	\$ 2,783,286	\$ 3,562,597	\$ 2,998,350	\$ 2,174,253
182,439,695	175,999,612	173,871,791	106,664,516	244,733,914	261,230,368
490,996,752	266,792,326	376,926,086	299,453,628	311,198,190	396,471,215
137,914,970	136,170,347	160,642,159	148,267,780	177,831,552	203,219,447
339,694,539	328,544,015	369,644,244	247,266,633	251,679,633	314,365,011
150,739,935	144,941,572	135,811,669	116,463,520	196,561,277	241,117,316
773,800,901	781,606,023	833,837,213	928,440,237	1,023,096,620	1,059,477,634
69,601,019	77,647,159	101,719,286	68,587,392	90,201,487	97,711,626
930,638,772	940,112,026	1,075,482,857	1,040,604,376	1,172,480,374	1,209,208,256
72,749,035	84,212,536	85,830,084	83,614,665	83,132,335	101,113,239
\$ 3,150,563,732	\$ 2,938,631,405	\$ 3,316,548,675	\$ 3,042,925,344	\$ 3,553,913,732	\$ 3,886,088,365
1.4375%	1.4375%	1.4375%	1.5625%	1.5625%	1.6250%



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

Function/Program	EMPLOYEES AS OF JUNE 30									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Government										
County Commission	5	5	5	5	5	5	5	5	5	5
Assessor's	30	30	30	29	27	26	26	25	25	25
County Clerk	7	8	8	8	8	8	8	8	8	9
Bureau of Elections	5	4	4	4	3	3	3	3	3	4
Probate Judge	1	1	1	1	1	1	1	1	1	1
County Treasurer	7	7	7	6	7	6	6	6	6	6
Finance	15	15	15	15	15	15	15	15	15	15
Central Purchasing	8	8	8	8	5	5	5	5	5	5
Human Resources	7	7	7	7	7	8	8	8	8	8
Information Systems	10	8	8	9	8	9	9	9	9	9
Geographic Info Systems	3	3	3	2	1	1	1	1	1	1
Legal	7	7	7	7	5	4	4	4	4	4
County Executive Office	10	10	10	10	9	8	7	7	7	8
Risk Management	2	2	2	2	2	2	2	2	2	2
Intern										
Intern	N/A	N/A	N/A	N/A	N/A	4	4	4	9	9
Public Safety										
Corrections										
Detention Center	146	146	146	147	146	147	147	147	148	149
Sheriff Department	131	131	131	131	130	131	132	134	134	137
Criminal Justice Training Auth	2	2	2	2	2	2	2	2	2	2
Community Development	13	13	13	13	11	10	10	10	10	10
Emergency Management	6	6	6	6	6	5	5	4	4	4
Fire Operations	14	14	15	15	14	14	14	21	21	27
Compliance	9	9	9	9	9	7	7	7	7	8
DWI Treatment Facility	34	34	34	33	32	25	25	25	25	24
AXIS/NEXUS	12	12	12	13	14	11	11	11	11	11
Juvenile Services	50	50	50	49	46	45	45	44	44	44
Communications Authority	48	48	48	48	48	48	48	48	48	48
Public Works										
Road	61	61	61	61	58	58	58	58	58	58
Health and Welfare										
Health Care Assistance	2	1	1	1	1	1	2	4	6	6
Housing Authority	3	3	3	3	2	2	2	2	2	2
Culture and Recreation										
Parks & Facilities	62	62	62	62	58	57	57	57	57	56
Golf Course	11	11	11	10	10	10	10	10	10	11
Senior Centers	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1	1	6
Environmental										
Solid Waste	31	31	30	30	28	28	28	28	28	28
San Juan Water Commission	5	6	6	6	6	6	6	6	6	6
Total	757	755	755	752	724	712	713	722	730	748

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

SAN JUAN COUNTY STAFFING				
Grant Funded Positions		FY2022 Budget	FY2023 Budget	FY2024 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	1	1
	Public Relations and Film Manager	1	1	1
	Marketing Assistant	0	0	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 Services Supervisor	0	0	1
	Behavioral Health Manager	1	1	0
	Lead Navigator	0	0	1
	Case Manager	1	1	0
	Peer Navigator II	0	0	1
	Peer Navigator I	0	0	1
	Peer Mentor Behavioral Health FT	2	2	0
	Office Assistant III Behavioral Health FT	1	1	1
	Total Authorized County Executive Office Positions	13	14	15
<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	2	1
	Recording Coordinator	0	2	2
	Recording Assistant	0	2	3
	Deputy Clerk I	1	0	0
	Deputy Clerk II	3	0	0
	Deputy Clerk III	1	0	0
	Total Authorized Clerk's Office Positions	8	9	9
<u>Bureau of Elections</u>				
	Election Clerk III	1	0	0
	Election Clerk II	2	0	0
	Bureau of Elections Senior Coordinator	0	1	1
	Bureau of Elections Coordinator	0	2	2
	Bureau of Elections Assistant	0	1	1
	Total Authorized Bureau of Elections Positions	3	4	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	1
	Chief Mapper/Platter	1	1	1
	Mapper/Platter	1	1	0
	Assessment Manager	0	0	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	2
	Document Specialist II	0	0	1
	Document Specialist I	1	1	2
	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		FY2022 Budget	FY2023 Budget	FY2024 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 II	0	0	1
	Accountant	1	1	0
	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	1
	Accountant II (50% DWI/Meth, 50% Gen Fund)	1	1	1
	Accountant III	0	0	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 (CPO)	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	0
	Senior HR Generalist	0	0	1
	Benefits Specialist	1	1	1
	HRIS Specialist	1	1	1
	HR Generalist	2	2	2
	HR Coordinator	0	0	1
	HR Clerk	1	1	1
	Total Authorized Human Resources Positions	8	8	9
<u>Information Systems</u>				
	Chief Information Officer (CIO)	1	1	1
	Chief Information Security Officer	0	0	1
	Deputy Chief Information Officer	1	1	0
	Detention IS Administrator	2	2	2
	Information Systems Generalist (AS)	1	1	0
	IS Infrastructure Architect	1	1	1
	Information System Generalist	3	3	1
	Information System Generalist II	0	0	1
	Information System Generalist III	0	0	2
	Total Budgeted Information Technology Positions	9	9	9
<u>Geographic Info. Systems</u>				
	GIS Manager	1	1	1
	GIS Analyst	0	0	1
	Total Authorized Geographic Information Systems Positions	1	1	2

SAN JUAN COUNTY STAFFING				
Grant Funded Positions		FY2022 Budget	FY2023 Budget	FY2024 Budget
<u>Legal Department</u>				
	County Attorney	1	1	1
	Deputy County Attorney	1	1	1
	Paralegal	0	0	1
	Legal Assistant	1	1	1
	Office Assistant II	1	1	0
	Claims Manager	1	1	1
	Administrative Assistant	0	1	1
	Office Assistant III	1	0	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	13	13
	Corporal	13	13	13
	Senior Deputy Sheriff	2	2	2
	Deputy Sheriff	52	52	52
	Deputy Sheriff - Transport	2	2	2
	Behavioral Health Deputy	1	1	1
	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
	Hiring & Recruiting Coordinator	0	0	1
	Crime Analyst	0	0	1
	Criminal Analyst Supervisor	1	1	0
	Property & Evidence Manager	1	1	1
	Evidence Custodian Assistant	3	3	3
	Records Technician	5	5	9
	Records Technician (Part-time)	1	1	1
	Records Technician NCIC	2	2	0
	Records Technician CP	2	2	0
	Sex Offender Program Technician	1	1	1
	Lead Mechanic	1	1	1
	Mechanic	1	1	1
	Total Authorized Sheriff's Office Positions	134	136	137
<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
	Planner	0	0	1
	Subdivision Review Officer	1	1	0
	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		FY2022 Budget	FY2023 Budget	FY2024 Budget
<u>Building Inspection</u>	Building Official	1	1	1
	Senior Building Inspector	0	0	1
	Building Inspector II	1	1	0
	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	1	1
	Lieutenant Bloomfield Fire (FLSA)	0	0	2
	Lieutenant Bloomfield Fire	2	2	0
	Captain Fire Apparatus Bloomfield Fire (FLSA)	0	0	1
	Captain Fire Apparatus	1	1	0
	Captain Fire Prevention Bloomfield Fire	0	0	1
	Captain Fire Prevention	1	1	0
	Firefighter	0	2	2
	Engineer	0	2	2
	Engineer Bloomfield Fire (FLSA)	0	0	3
	Engineer Bloomfield Fire	2	2	0
	Administrative Assistant	1	1	1
	Administrative Assistant - Bloomfield Fire	1	1	1
	Office Manager	1	1	1
	Office Assistant III	0	1	1
	Total Authorized Fire Operations Positions	21	27	28
<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 DC	0	0	1
	Maintenance Foreman	1	1	0
	Maintenance Technician III	2	2	2
	Maintenance Technician II	6	6	6
	Maintenance Technician	8	8	7
	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	56

SAN JUAN COUNTY STAFFING				
Grant Funded Positions		FY2022 Budget	FY2023 Budget	FY2024 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 Assistant Food and Beverage Manager	0	0	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	11
<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	2
	DWI Peer Mentor	0	0	1
	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</u>	Case Manager	3	3	3
	Counselor II	1	1	1
	Counselor I	2	2	2
	Transitional Services Supervisor	1	1	1
	Sergeant	1	1	1
	Detention Officer	2	2	2
	Peer Mentor Full-time	1	1	1
	Total Authorized AXIS 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		FY2022 Budget	FY2023 Budget	FY2024 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	5	5
	Sergeant	13	13	13
	Detention Officer	110	92	92
	Camera Monitors	3	21	21
	Transitional Navigator Officer	1	1	1
	Case Manager Behavioral Health	1	1	1
	Total Authorized Detention Center Positions	148	149	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	1	1
	Office Manager	1	1	1
	Training Program Specialist	0	0	1
	Training Instructional Coordinator	1	0	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	0	0
	Shelter Care Supervisor	1	1	1
	Total Authorized Juvenile Services Positions	44	43	44
<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	0
	Transfer Station Attendant	14	14	15
	Solid Waste Coordinator	1	1	1
	Lead Solid Waste Technician	1	1	1
	Solid Waste Laborer	1	1	1
	Lead Community Resource Technician	1	1	1
	Community Resource Technician	0	0	1
	Total Authorized Solid Waste Positions	28	28	29

SAN JUAN COUNTY STAFFING				
Grant Funded Positions		FY2022 Budget	FY2023 Budget	FY2024 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 Heavy Haul	0	0	1
	Truck Driver	10	10	9
	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 II	0	0	1
	Engineering Technician	1	1	0
	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
LOWER VALLEY SENIOR CENTER	Senior Services Coordinator - LV & Blanco	1	1	0
	Senior Services Manager	0	0	1
	Senior Services Aide PR LV	0	0	1
	Senior Services Cook LV	0	0	2
	Office Assistant I	0	0	1
	Total Authorized Lower Valley Senior Center Positions	1	1	5
BLANCO SENIOR CENTER	Senior Services Aide PR BL	0	0	1
	Senior Services Cook BL	0	0	1
	Total Authorized Blanco Senior Center Positions	0	0	2
Total San Juan County Employees		667	678	691
San Juan Water Commission	Executive Director	1	1	1
	Project Planner	0	0	1
	GIS Coordinator	1	1	0
	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	24
	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	2
Total Budgeted Communications Authority Positions		48	48	48

San Juan County experienced an increase of positions from FY23 to FY24 budgeted. This is due to 51 new or reclassified positions added throughout the County and 38 positions that were eliminated or reclassified.

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SAN JUAN COUNTY
SCHEDULE OF INSURANCE
FY 2024

COVERAGE	INSURER	AGENT	COVERAGE EFFECTIVE DATES		COVERAGE AMOUNTS		PREMIUM	Policy #
			FROM	TO	PER OCCURRENCE	AGGREGATE		
General Liability	Travelers / Charter Oak Fire Ins.	Kysar Insurance Agency	31-Mar-23	31-Mar-24	\$1,000,000.00	\$2,000,000.00	\$96,267	ZLP-15N28494
Abuse and Molestation	Travelers	Kysar Insurance Agency	31-Mar-23	31-Mar-24		\$1,000,000.00	\$890,979	ZLP-15N28494
Law Enforcement	Travelers	Kysar Insurance Agency	31-Mar-23	31-Mar-24		\$1,050,000.00	\$1,050,000.00	ZLP-15N28494
Public Entity Management Liability (E&O)	Travelers / Charter Oak Fire Ins.	Kysar Insurance Agency	31-Mar-23	31-Mar-24		\$1,050,000.00	\$1,233,341	ZLP-15N28494
Public Entity Employment Practices Liability (E&O)	Travelers	Kysar Insurance Agency	31-Mar-23	31-Mar-24		\$1,050,000.00	\$428	ZLP-15N28494
Employee Benefit Plans Admin Liability	Travelers / Charter Oak Fire Ins.	Kysar Insurance Agency	31-Mar-23	31-Mar-24	\$1,000,000.00	\$3,000,000.00	\$97,183	ZLP-15N28501
Umbrella Excess Liability	Travelers	Kysar Insurance Agency	31-Mar-23	31-Mar-24	\$5,000,000.00	\$5,000,000.00	\$8,475	ZUP-15N28501
Crime Package	Travelers/Hanover/CRC	Kysar Insurance Agency	31-Mar-23	31-Mar-24	\$2,000,000.00	\$2,000,000.00	\$215,561	BDDH083530
Business Auto Liability	Travelers / Charter Oak Fire Ins.	Kysar Insurance Agency	31-Mar-23	31-Mar-24	\$1,050,000.00		Included	810-9160P427
Auto Physical Damage	Travelers / Charter Oak Fire Ins.	Kysar Insurance Agency	31-Mar-23	31-Mar-24			Included	810-9160P427
Auto Liability	Westchester Fire Insurance Company/Chubb		31-Mar-23	31-Mar-24	\$5,000,000.00		\$21,286	AAC N07385031-012
Aviation	Travelers	Kysar Insurance Agency	31-Mar-23	31-Mar-24	Replacement cost		205,736	630-4941X097
Property	Travelers	Kysar Insurance Agency	31-Mar-23	31-Mar-24	ACV		\$24,517	630-4941X097
Inland Marine	Travelers	Kysar Insurance Agency	31-Mar-23	31-Mar-24	ACV	Included-B&M	Included	
Equipment Breakdown (Boiler/Machinery)	Travelers	Kysar Insurance Agency	31-Mar-23	31-Mar-24			Included	
Flood	Travelers	Kysar Insurance Agency	31-Mar-23	31-Mar-24		\$1,000,000.00	\$548	04-TOP-000027551
Pollution Liability (Storage Tank)	Mid-Continent Casualty (claims)	Kysar Insurance Agency	31-Mar-23	31-Mar-24		\$1,000,000.00	\$25,751	CYX E850484-00
Cyber and Privacy Liability - Excess	Great American Insurance Co.	Kysar Insurance Agency	31-Mar-23	31-Mar-24		\$2,000,000.00	\$72,203	#2-CIA-NM-17-S0105998-0
Cyber Liability -	Hudson Specialty Insurance Co.	Kysar Insurance Agency	31-Mar-23	31-Mar-24		\$2,000,000.00		
PROPERTY/CASUALTY PREMIUM							\$1,828,163	
Kysar/Millennium/Lavitt brokerage fees							\$110,000	
TOTAL PREMIUM PAID (does not include bonds)							\$1,938,163	
Workers Compensation/Employers Liability	New Mexico Counties Insurance Authority	NMAC / W/C Pool	1-Jul-23	30-Jun-24		Statutory	\$687,363	
Note: Volunteer Firefighters and Reserve Deputies are covered by an ADD/Life policy held in their departments								

LIABILITY	DEDUCTIBLE AMOUNT per occurrence
Law Enforcement	\$50,000.00
Crime	\$50,000.00
Property Protection (vacant property)	\$25,000.00
Public Entity Employ Practices Liability	\$25,000.00
Pollution (Storage Tank)	\$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	\$25,000.00
Auto Physical Damage / Comp-Collision	\$5,000.00
Cyber	\$100,000.00
Inland Marine	\$5,000.00
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	DPK1228513
Assessor	\$5,000.00	1-Jan-23	DPZ1228513
Civ Clerk	\$10,000.00	1-Jan-23	DPY1228513
Treasurer	\$50,000.00	1-Jan-23	DPQ1228513
Probate Judge	\$5,000.00	1-Jan-23	DPY1228513
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				
	2014	2015	2016	2017	2018
General Government					
Land and Works of Art	\$ 1,568,445	\$ 1,568,445	\$ 1,568,445	\$ 1,568,445	\$ 1,586,699
Buildings	8,226,107	8,226,107	8,412,504	8,226,107	8,051,927
Improvements	1,310,645	1,365,718	1,365,718	2,049,878	2,492,924
Equipment	5,794,633	5,577,714	5,582,363	4,427,466	4,504,493
Total General Government	16,899,830	16,737,984	16,929,030	16,271,896	16,636,043
Public Safety					
Land	2,328,432	2,241,959	2,241,959	2,307,624	2,243,891
Buildings	72,980,006	72,835,702	72,835,702	73,993,663	74,434,013
Improvements	10,791,803	10,829,080	11,121,128	13,842,359	13,814,906
Equipment	27,716,792	29,400,779	29,310,884	32,953,176	33,464,817
Total Public Safety	113,817,033	115,307,520	115,509,673	123,096,822	123,957,627
Public Works					
Land	29,989	29,989	29,989	267,222	244,122
Buildings	936,848	945,836	945,836	945,836	1,447,699
Improvements	172,241	172,241	172,241	1,397,210	1,387,260
Equipment	8,152,475	8,251,462	8,541,617	9,164,755	9,350,200
Infrastructure	113,330,071	112,326,948	115,325,454	115,297,970	116,082,325
Total Public Works	122,621,624	121,726,476	125,015,137	127,072,993	128,511,606
Health and Welfare					
Land	356,044	328,373	418,216	418,216	385,728
Buildings	44,923,550	44,923,550	45,565,143	45,751,539	45,161,777
Improvements	16,427,568	16,597,164	16,592,722	23,065,089	23,051,095
Equipment	5,725,239	5,996,932	6,083,213	5,825,036	6,085,844
Total Health and Welfare	67,432,401	67,846,019	68,659,294	75,059,880	74,684,444
Culture and Recreation					
Land	3,618,440	3,651,074	3,651,074	3,651,074	3,637,644
Buildings	16,011,837	16,011,837	16,011,837	16,229,523	15,985,722
Improvements	12,440,749	12,518,365	12,518,365	12,518,365	12,512,580
Equipment	2,319,150	2,333,639	2,625,405	2,739,274	2,847,089
Total Culture and Recreation	34,390,176	34,514,915	34,806,681	35,138,236	34,983,035
Environmental					
Land	237,233	237,233	237,233	-	-
Buildings	152,976	152,976	152,976	152,976	152,976
Improvements	1,175,769	1,224,969	1,224,969	-	-
Equipment	2,010,256	2,044,903	1,956,355	2,148,172	2,148,172
Total Environmental	3,576,234	3,660,081	3,571,533	2,301,148	2,301,148
Work in Progress	2,036,055	8,426,493	12,004,841	4,089,588	5,231,063
Total Capital Assets Primary Government	\$ 360,773,353	\$ 368,219,488	\$ 376,496,189	\$ 383,030,563	\$ 386,304,966
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	187,003	187,003	187,003	187,003
Equipment	1,628,161	1,530,357	1,597,565	3,682,042	3,756,154
Total Communications Authority	3,167,843	3,078,347	3,145,555	5,230,032	5,304,144
Work in Progress	-	1,690,833	2,048,544	-	-
Total Capital Assets Comm. Authority	\$ 3,167,843	\$ 4,769,180	\$ 5,194,099	\$ 5,230,032	\$ 5,304,144
San Juan Water Commission (2)					
Land	-	-	-	-	-
Buildings	-	-	-	-	-
Improvements	-	-	-	-	-
Equipment	114,868	103,070	103,070	108,494	120,915
Total Capital Assets San Juan Water Com.	\$ 114,868	\$ 103,070	\$ 103,070	\$ 108,494	\$ 120,915

- (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.
- (3) The right to use asset was added to the Capital schedule with the implementation of GASB 87 that went into effect with the reporting period ending June 30, 2022.

Fiscal Year					
	2019	2020	2021	2022	2023
\$	1,585,736	\$ 1,579,680	\$ 1,579,680	\$ 1,579,682	\$ 1,529,682
	8,094,610	8,498,059	8,717,511	8,316,151	8,134,860
	2,411,941	2,411,941	2,411,941	3,058,577	3,058,577
	4,616,782	4,819,456	4,837,996	4,915,749	5,087,339
	<u>16,709,069</u>	<u>17,309,136</u>	<u>17,547,128</u>	<u>17,870,159</u>	<u>17,810,458</u>
	2,237,490	2,267,560	2,267,560	2,267,560	2,267,560
	74,867,263	77,547,140	79,004,830	76,338,828	76,338,828
	13,276,985	13,276,985	13,276,985	17,572,209	17,572,209
	34,210,684	35,556,931	35,680,080	36,196,543	37,406,402
	<u>124,592,422</u>	<u>128,648,616</u>	<u>130,229,455</u>	<u>132,375,140</u>	<u>133,584,999</u>
	241,802	227,222	227,222	227,222	227,222
	1,550,460	2,521,782	3,050,122	2,083,828	2,083,828
	1,192,290	1,192,290	1,192,290	2,749,096	2,749,096
	9,620,540	10,108,487	10,153,123	10,340,316	10,750,064
	114,826,059	114,720,153	114,720,153	121,788,790	121,781,666
	<u>127,431,151</u>	<u>128,769,934</u>	<u>129,342,910</u>	<u>137,189,252</u>	<u>137,591,876</u>
	382,465	361,960	361,960	361,960	361,960
	45,306,300	46,672,363	47,415,418	46,056,428	46,056,428
	22,776,890	22,776,890	22,776,890	24,966,374	24,966,374
	6,466,049	7,152,297	7,215,072	7,478,338	8,068,460
	<u>74,931,704</u>	<u>76,963,510</u>	<u>77,769,340</u>	<u>78,863,100</u>	<u>79,453,222</u>
	3,636,295	3,627,817	3,627,817	3,627,817	3,627,817
	16,045,466	16,610,182	16,917,353	16,355,561	16,355,561
	12,399,227	12,399,227	12,399,227	13,304,335	13,304,335
	3,004,262	3,287,949	3,313,900	3,422,731	3,667,277
	<u>35,085,250</u>	<u>35,925,175</u>	<u>36,258,297</u>	<u>36,710,444</u>	<u>36,954,990</u>
	-	-	-	-	-
	152,976	152,976	152,976	152,977	152,977
	-	-	-	-	-
	2,148,172	2,148,172	2,148,172	2,148,171	2,148,171
	<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>
	8,589,929	8,169,819	8,476,570	4,903,821	1,331,072
	<u>\$ 389,640,673</u>	<u>\$ 398,087,338</u>	<u>\$ 401,924,849</u>	<u>\$ 410,213,064</u>	<u>\$ 409,027,765</u>
	-	-	-	-	-
	1,488,184	1,488,184	1,488,184	1,488,184	1,488,184
	40,023	40,023	40,023	40,023	40,023
	3,118,861	3,118,861	3,121,129	3,121,129	3,550,743
	4,647,068	4,647,068	4,649,336	4,649,336	5,078,950
	-	-	-	-	-
	-	-	-	-	-
	116,187	116,187	116,187	116,187	116,187
	<u>\$ 4,647,068</u>	<u>\$ 4,647,068</u>	<u>\$ 4,649,336</u>	<u>\$ 4,649,336</u>	<u>\$ 5,078,950</u>
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	116,187	116,187	116,187	116,187	116,187
	<u>\$ 116,187</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			
	2014	2015	2016	2017
General Government				
Assessor's				
Property transfers	4,589	6,145	4,895	4,588
Approximate number of reappraisals	58,865	58,829	59,003	58,909
County Clerk				
Number of documents recorded	15,195	10,770	15,408	15,608
Number of marriage licenses issued	764	449	544	623
Bureau of Elections				
Number of registered voters	74,225	66,770	69,500	69,667
Probate Judge				
Number of probates filed	125	116	160	166
County Treasurer				
Number of property tax bills processed	56,976	57,064	57,057	57,081
Number of 2nd half notice reminders processed	19,839	32,478	32,645	21,478
Number of accounts payable checks processed	470	507	449	376
Number of Manufactured Home moving permits issued	655	526	187	249
Number of Mobile Home tax releases processed (6)	N/A	N/A	518	1,119
Number of cash receipts processed	3,846	4,629	5,110	9,559
Finance				
Number of accounts payable checks processed	9,746	9,637	9,481	8,765
Number of payroll checks processed	1,193	829	897	700
Number of direct deposits processed	16,826	18,993	20,841	20,679
Central Purchasing				
Number of purchase orders processed	2,038	2,142	2,131	2,413
Number of bids processed	21	17	28	20
Human Resources				
Number of applicants processed	2,224	2,460	3,112	3,322
Turnover rate	17.00%	19.00%	20.98%	24.04%
Information Technology				
Number of servers maintained	35	60	52	52
Number of pc's maintained	775	500	600	600
Number of phones maintained (9)	598	634	579	586
Number of routers maintained	12	12	12	9
Number of switches maintained	48	49	47	30
Number of access points (7)	N/A	N/A	N/A	40
Number of Firewalls (2)	N/A	N/A	N/A	N/A
Number of Timeclocks (2)	N/A	N/A	N/A	N/A
Geographic Info Systems				
Number of maps created				
Large Northern Map	9	4	15	22
Southern Map	6	1	6	15
GIS Map Book	27	2	80	53
Special Map Requests	449	142	244	244
Data - CD or Email Shape Files	40	15	5	40
Fire "Region" Books	3	0	0	0
Number of Public Facing Websites (11)	N/A	N/A	N/A	N/A
Number of ArcGIS Enterprise Installations (11)	N/A	N/A	N/A	N/A
Number of Internal Web Map Applications (11)	N/A	N/A	N/A	N/A
Number of Phone Applications (11)	N/A	N/A	N/A	N/A
Number of Publicly Available Geospatial Data Downloads (11)	N/A	N/A	N/A	N/A
Number of GPS Data Collectors (11)	N/A	N/A	N/A	N/A
Number of Internal Desktop Users (11)	N/A	N/A	N/A	N/A
Number of Public Web Map Applications (11)	N/A	N/A	N/A	N/A
Legal				
Number of civil cases filed	9	10	4	8
Number of civil cases closed	6	4	6	4
Number of civil cases pending	11	13	8	7
Number of tort claim notices received (8)	N/A	N/A	N/A	N/A
Risk Management				
Dollar amount of insurance premiums	\$ 1,364,435	\$ 1,383,917	\$ 1,485,353	\$ 1,621,538
Dollar amount of work comp premiums	\$ 851,642	\$ 868,675	\$ 878,491	\$ 891,779
Public Safety				
Corrections/Adult Detention				
Number of prisoners in custody	725	721	657	587
Number of beds	1,091	1,091	1,091	1,091
Per diem rate	\$ 70.13	\$ 70.13	\$ 60.66	\$ 58.62
Inmate worker (trustees) hours worked (1)	12,256	12,256	12,256	10,405
Criminal Justice				
Basic Police Academy Course	2	3	3	2
Advanced Training Course	19	30	18	14
Defensive Driving Course	12	12	10	10
Alive @ 25 Driving Course (5)	N/A	N/A	12	12
Advanced Hours of Instruction	11,744	14,365	9,398	6,672
Alternative Sentencing				
Individuals treated - Adult Misdemeanor Compliance	999	1,365	1,945	1,069
Individuals treated - DWI Treatment Facility	462	517	495	404
Individuals Treated - Jail based Methamphetamine Treatment	73	79	68	53
Sheriff Department				
Arrests - Adult	2,810	2,235	2,191	2,603
Arrests - Juvenile	219	259	207	34
Citations	13,787	9,651	9,023	10,161
Calls for service	49,156	47,608	47,203	53,682
Community Development				
Number of permits issued (Bldg., Elec., Mech., Plumb.) (13)	1,948	1,778	1,472	1,142
Number of building inspections (Bldg., Elec., Mech., Plumb.) (13)	3,575	3,186	2,561	2,869
Number of exemptions (Family, Mortgage, 1 in 5, Boundary) (13)	56	68	67	53
Number of replats (13)	10	14	13	10

Fiscal Year					
2018	2019	2020	2021	2022	2023
4,904	4,560	4368	4,802	4,843	4,498
58,745	58,930	58504	59,049	58,958	58,951
14,615	13,149	13052	15,599	15,854	11,527
543	535	412	480	444	390
72,642	72,793	75388	77,227	77,317	75,040
145	161	159	164	227	211
57,501	57,003	56,946	56,997	57,081	57,093
20,067	19,634	19,543	18,232	17,894	17,826
381	270	253	155	215	192
256	197	228	497	199	88
1,155	813	782	529	1,082	1,160
9,812	11,578	6,903	8,790	11,516	11,493
8,406	8,059	7736	7,470	6,355	6,284
15	40	137	109	700	739
18,518	20,467	20374	19,765	21,024	19,911
2,164	2,249	2462	2,695	2,739	2,705
27	18	31	14	24	43
2,512	1,696	1005	2,077	1,752	1,745
23.83%	27.12%	32.91%	28.85%	3.03%	13.00%
67	67	87	87	78	78
498	403	490	490	432	587
672	676	676	676	581	581
9	0	1	1	1	1
55	65	75	75	92	92
63	63	30	30	54	54
N/A	N/A	5	5	9	9
N/A	N/A	22	22	23	22
30	45	25	32	53	53
21	30	25	20	40	40
40	30	30	30	103	103
226	264	200	231	331	331
25	55	30	38	83	83
0	0	0	0	0	0
N/A	N/A	1	1	1	1
N/A	N/A	2	2	2	2
N/A	N/A	10	15	19	19
N/A	N/A	1	1	1	1
N/A	N/A	43	51	63	63
N/A	N/A	7	10	10	10
N/A	N/A	9	9	9	9
N/A	N/A	15	19	21	21
5	4	15	5	7	6
4	5	11	6	4	3
7	6	13	7	11	13
15	8	11	10	12	18
\$ 1,700,365	\$ 1,699,938	\$ 1,570,586	\$ 1,771,560	\$ 1,960,003	\$ 1,944,844
\$ 735,978	\$ 645,920	\$ 294,867	\$ 294,867	\$ 288,157	\$ 424,640
578	599	468	442	486	519
1,091	1,091	1,091	1,091	1,091	1,091
\$ 82.29	\$ 82.29	\$ 85.62	\$ 107.72	\$ 112.77	\$ 88.03
7,885	7,516	5637	45,385	69,030	64,744
2	2	2	2	2	2
13	12	14	4	8	14
11	12	8	6	8	6
12	12	10	10	11	12
4,813	4,580	4,552	1,722	2,256	4,976
1,001	1,183	1,058	881	539	524
267	309	258	221	342	292
63	74	58	42	55	50
3,007	3,072	2,248	1,584	1,549	2,236
48	34	159	80	97	167
9,444	9,912	7,240	4,141	4,069	4,569
55,851	54,743	51,196	44,353	41,928	44,271
1,116	995	1,054	1,235	1,116	1,111
2,556	3,626	3,563	4,162	3,296	2,397
58	48	46	52	60	55
3	9	6	0	N/A	N/A



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

Function/Program	Fiscal Year			
	2014	2015	2016	2017
Number of subdivisions	1	0	0	1
Number of summary subdivisions	5	3	3	2
Number of new addresses issued	142	205	194	167
Number of address changes and updates (2)	95	486	402	361
Number of new roads (2)	12	17	10	6
Number of voluntary program cleanups	98	74	62	56
Number of cleanup yards to landfill	13,670	8,075	4,005	7,400
Number of Business Registrations	N/A	N/A	N/A	N/A
Number of Business Permit/License (Cannabis, Recycle, Adlt Entrmt.)	N/A	N/A	N/A	N/A
Public Safety (continued)				
Emergency Management				
Number of radio towers owned by San Juan County	16	16	16	17
Number of radio towers used by SJC (maintained radio system within)	24	24	24	25
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	10
Fire stations	24	24	24	22
Volunteer firefighters	267	284	275	261
Number of calls responded to	10,765	9,349	9,923	9,254
Juvenile Services				
Juveniles housed in facility				
Secure Detention	766	398	335	373
Emergency Crisis Shelter	354	191	127	182
Residential Treatment Center	231	54	49	64
CYFD Long Term	42	16	10	18
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)	746.28	744.34	744.05	752.25
Bridges (length in feet)	2,988	2,988	2,988	2,988
Number of bridges	19	19	19	19
Health and Welfare				
Health Care Assistance				
Number of claims processed	8,076	2,439	2,520	2,603
Dollar amount of claims	\$ 2,502,434	\$ 763,472	\$ 660,301	\$ 797,421
Sole Community Provider Report (SJRMC claims processed)	\$ 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	\$ 84,530	\$ 147,569	\$ 478,288
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	224	272	268	238
Culture and Recreation				
Parks & Facilities				
Number of events held	631	659	544	526
Number of buildings maintained countywide	101	101	125	125
Number of buildings maintained at McGee Park	22	22	22	20
County fair attendance (approximately)	92,000	94,000	92,000	92,000
Buildings owned, but not maintained by San Juan County	10	10	13	15
Riverview Golf Course				
Number of Rounds Played	22,115	22,185	22,882	22,911
Average Revenue per Round Played	\$ 28	\$ 29	\$ 26	\$ 26
Average Revenue per Green Fee	\$ 8	\$ 8	\$ 7	\$ 7
Average Revenue in Food & Beverage	\$ 4	\$ 5	\$ 4	\$ 4
Average Revenue in Merchandise	\$ 4	\$ 5	\$ 5	\$ 3
Environmental				
Solid Waste				
Transfer stations	12	12	12	12
Refuse collected at regional landfill (3)	257,736	(18) 30,045	24,284	25,301
Discretely Presented Component Units				
Public Safety				
Communications Authority				
Number of 911 calls answered	60,135	79,114	63,004	59,466
Total calls processed (including non-emergency lines)	308,288	241,175	248,401	291,956

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) Number of firewalls and timeclocks maintained was added to IS in FY20
- (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) Added MWRC Connections line for Health Care assistance FY22 and updated FY21 numbers

Fiscal Year						
2018	2019	2020	2021	2022	2023	
0	0	1	0	0	1	
2	1	1	1	2	1	
169	110	198	155	217	280	
375	391	362	779	670	649	
4	7	2	10	6	10	
50	19	35	12	5	178	
7,215	1,801	2,585	645	111	1,560	
N/A	N/A	N/A	N/A	182	387	
N/A	N/A	N/A	N/A	18	42	
15	15	15	15	15	15	
25	25	25	25	25	25	
N/A	66	12	39	43	31	
N/A	109	12	87	120	74	
10	10	10	11	11	11	
23	24	24	28	28	28	
229	225	203	220	200	161	
7,137	7,128	7,209	10,222	10,454	9,924	
425	402	272	212	267	239	
190	88	84	51	69	62	
61	58	42	49	28	27	
16	17	11	0	0	0	
46	46	46	46	46	47	
16	16	16	16	16	16	
16	16	16	16	16	16	
\$ 185	\$ 185	\$ 225	\$ 225	\$ 275	\$ 275	
\$ 231	\$ 231	\$ 231	\$ -	\$ -	\$ -	
746.24	743.24	737.90	740.10	740.90	741.50	
2,988	2,988	2,988	2,627	2,609	2,354	
19	19	19	19	19	18	
1,358	959	1,006	636	0	0	
\$ 768,124	\$ 520,500	\$ 453,371	\$ 109,764	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	N/A	N/A	
N/A	N/A	N/A	\$ 2,405,536	\$ 2,268,829	\$ 2,947,652	
\$ 419,607	\$ 446,484	\$ 413,981	\$ 480,000	\$ 977,929	\$ 871,985	
N/A	N/A	N/A	\$ 40,761	\$ 75,000	\$ 75,000	
N/A	N/A	N/A	\$ 9,600	\$ 18,600	\$ 20,400	
N/A	N/A	N/A	360	3,791	7,251	
276	249	245	247	249	266	
529	660	450	298	373	511	
119	104	107	108	108	106	
21	21	21	21	21	20	
92,000	92,000	89,000	0	92,000	88,000	
13	12	13	13	13	13	
22,751	19,248	17,247	27,563	30,807	29,253	
\$ 26	\$ 29	\$ 28	\$ 28	\$ 29	\$ 30	
\$ 8	\$ 9	\$ 9	\$ 10	\$ 10	\$ 10	
\$ 3	\$ 4	\$ 3	\$ 2	\$ 3	\$ 3	
\$ 3	\$ 4	\$ 3	\$ 3	\$ 3	\$ 5	
12	12	12	19	12	12	
19,775	12,374	11,940	12,325	10,477	10,357	
71,807	56,418	56,505	58,625	59,189	59,669	
283,523	275,201	271,847	260,661	265,424	281,147	



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

CEO - Chief Executive Officer

CFO - Chief Financial Officer

CFSO - Chief Financial & Strategy Officer

CJTA - Criminal Justice Training Authority

COLA - Cost of Living Adjustment

CPR - Cardiopulmonary Resuscitation

CR - County Road

CRIS - Computer Records Imaging System Software

CRS - Community Rating System

CYFD - Children, Youth & Families Department

DESRI - D. E. Shaw Renewable Investments

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>PAFR - Popular Annual Financial Report</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>PNM - Public Service Company of New Mexico</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>SJCISO - San Juan County Sheriff Office</p> <p>SJEDS - San Juan Economic Development</p> <p>SJRB - San Juan River Basin</p> <p>SJRMCC - 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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