

SANTA FE COUNTY
BOARD OF COUNTY COMMISSIONERS
REGULAR MEETING
January 12, 2016

Miguel Chavez, Chair - District 2
Henry Roybal, Vice Chair - District 1
Robert A. Anaya, Chair - District 3
Kathy Holian - District 4
Liz Stefanics - District 5

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I. A. This regular meeting of the Santa Fe Board of County Commissioners was called to order at approximately 2:09 p.m. by Robert A. Anaya, Chair, in the Santa Fe County Commission Chambers, 102 Grant Avenue, Santa Fe, New Mexico.

B. Roll Call

Roll was called by County Clerk Geraldine Salazar and indicated the presence of a quorum as follows:

Members Present:

Commissioner Robert A. Anaya, Outgoing Chair
 Commissioner Miguel Chavez, Chair-elect
 Commissioner Kathy Holian
 Commissioner Henry Roybal
 Commissioner Liz Stefanics

Members Excused:

None

C. Pledge of Allegiance

D. State Pledge

E. Moment of Reflection

The Pledge of Allegiance was led by Gary Perez, the State Pledge by Tommy Garcia and the Moment of Reflection by Gloria Vigil of the Assessor's Office.

F. Approval of Agenda

1. Amendments

2. Tabled or Withdrawn Items

CHAIRMAN ANAYA: Before I go to Ms. Miller, I'm going to ask that we move the election of the Chair and the Vice Chair to after Honoring our veteran service men and women if that's okay, Commissioners. Then I'll go to Ms. Miller for other amendments to the agenda.

KATHERINE MILLER (County Manager): Yes, Mr. Chair. One item I

will just note it right now, we need to pull one item from Consent and move it to Action Items because DFA provided some changes. It is under Miscellaneous, B. 2, a joint powers agreement. So it can't stay on Consent because we have some things that came back that are slightly different.

And on page 4, under Action Items, item III. D. 4, that item has been amended and that's the amended agenda description. It was an amendment to the time frame and total dollar amount. And then also item VII. A. 1, Executive session, threatened and pending litigation, those items a. through e. have been added as well as item 2. Discussion of purchase, acquisition, disposal of real property has been added, and then item B. Possible action on those items.

And then under public hearings, VIII. A. 1, the ordinance for the LEDA project, that has been tabled till the end of January. And those are the changes I have to the originally published agenda.

CHAIRMAN ANAYA: Thank you, Ms. Miller. Are there any other amendments from the Commission?

COMMISSIONER HOLIAN: Mr. Chair.

CHAIRMAN ANAYA: Commissioner Holian.

COMMISSIONER HOLIAN: I move for approval of the agenda as amended.

COMMISSIONER STEFANICS: Second.

CHAIRMAN ANAYA: There's a motion from Commissioner Holian, a second from Commissioner Stefanics. Are there any other amendments? Seeing none.

The motion passed by unanimous [5-0] voice vote.

I. G. Approval of Minutes

1. Approval of December 8, 2015 BCC Meeting Minutes

CHAIRMAN ANAYA: What's the pleasure of the Board?

COMMISSIONER STEFANICS: Mr. Chair.

CHAIRMAN ANAYA: Commissioner Stefanics.

COMMISSIONER STEFANICS: I would move approval of the December 8, 2015 BCC meeting minutes.

COMMISSIONER ROYBAL: Second.

CHAIRMAN ANAYA: There's a motion from Commissioner Stefanics, second from Commissioner Roybal. Any further discussion? Seeing none.

The motion passed by unanimous [5-0] voice vote.

H. Honoring Our Veterans and Service Men and Women

CHAIRMAN ANAYA: I'd like to ask Corporal Joey Romero if you would please come forward to the front bench, as well as Cesar Ornelas, if you would come forward. I think I saw them both here. That's you, Joey. Cesar? I think he's here. I saw him in the hallway.

Corporal Joey Romero served in the United States Marine Corps from June 1998 through June 2002. Corporal Romero graduated from Camp Pendleton/Ft. Leonard Wood; his military office specialty was 5811 military police. Corporal Romero was stationed in Camp Pendleton, Camp Henson and the US Embassy in Costa Rica. Corporal Romero ended his tour as a Lance Corporal in Camp Lejeune in June 2002.

Let's all please give Corporal Joey Romero a round of applause. Corporal, I'm going to give you the podium but I'm going to turn to the Commissioners first. Commissioners, Commissioner Stefanics.

COMMISSIONER STEFANICS: Thank you, Mr. Chair. I'd like to thank you for your service to our country. We have had an opportunity over the past year and many other occasions, but we want to thank those who have served in the military who protect not only our country but the welfare of the rest of us. Thank you very much.

CHAIRMAN ANAYA: Thank you, Commissioner Stefanics. Commissioner Holian.

COMMISSIONER HOLIAN: Thank you, Mr. Chair. Thank you very much, Cpl. Romero for your service to this country. It's not to be taken lightly. I would just like to take this opportunity at this time to also recognize Staff Sergeant Matthew McClintock who is from Albuquerque and he just was killed in Afghanistan within the last two weeks. And I want to say that my thoughts and condolences are with his family.

And this reminded me again of the sacrifices that all military personnel make and that their families make. And so I just want to thank you so much for being willing to serve our country.

CHAIRMAN ANAYA: Thank you, Commissioner Holian. Commissioner Roybal.

COMMISSIONER ROYBAL: Thank you, Cpl. Romero for your service and your continued service for the County. I really appreciate all the time that you've put in and everything that all families go through and I would really like to say thank you to all our veterans and also wish everybody a happy new year.

CHAIRMAN ANAYA: Thank you, Commissioner Roybal. Commissioner Chavez.

COMMISSIONER CHAVEZ: Thank you, Mr. Chair and fellow colleague, County Commissioner Anaya. I want to thank you for bringing this to our attention, and especially to Cpl. Romero. I want to acknowledge you for your service and dedication to our county. Not to be selfish but just as important is your dedication and your commitment to Santa Fe County and to the Adult Detention Facility that you work in. That population is sometimes forgotten and overlooked. It's not an easy place to work. We try to make the best of it, and so I appreciate your continued support in helping us with that facility. That facility, because of the population is one of our biggest challenges and sometimes our biggest liability. And so I appreciate and thank you for your work in that endeavor.

JOEY ROMERO (Corrections): Thank you.

CHAIRMAN ANAYA: Thank you, Cpl. Romero. A few words of thanks to you to acknowledge not only your dedication and work and service to the country but your dedication and work and service to Santa Fe County. I want to comment on some feedback that I received over the course of this year as to how do we acknowledge our

veterans and different ways that we do that. We have many ways that we can honor our veterans and I don't think any one way is right or better than the other. But if there's one thing that I've come to appreciate more and more every single day, especially when you hear the words from Commissioner Holian of someone losing their life in the service of this country is that whatever way that we acknowledge our veterans it's not the way we do it but we should always do it and we should do it as often as we possibly can

I've come to see many veterans. Sometimes you know people are veterans but many times you do not know that they're veterans. But if you know somebody is a veteran then I would ask all of those listening and those that are here today that might be streaming in to thank them. Thank them for their service and dedication to this country in the service of freedom that we have in the country, not only in times of war but all the time. For all those veterans like yourself that – some that served in active duty, some that served in inactive duty, all of them deserve acknowledgement and appreciation and so for that, Cpl. Romero, I want to sincerely tell you, as I look at you and tell you this, I tell every veteran this, thank you very much for your service, your commitment and your willingness to put yourself in harm's way if necessary to protect those freedoms that we all enjoy in this great country that we have.

So Mr. Romero, thank you. Let's give Mr. Romero another round of applause. We'd like to hear from you and then we'd like to take a picture with you as well as with Mr. Ornelas, if he's here now. But Mr. Romero, the floor is yours.

MR. ROMERO: Mr. Chair, Board of Commissioners, County Manager, I want to say just thank you for this recognition. Sometimes, like you say, sometimes people forget during war or not war, being away from your family at all times is hard enough. And it's true, a simple thank you goes a long ways. And thank you guys, thank the public, everybody else who thanks the military, who appreciates the military, what they do. If it hadn't have been for the military I could have easily gone the wrong path. Thanks to the military I chose the career I chose, went to Corrections. I've been there with the County ten years. I was there two years prior to the County taking over, so almost 12 years in Corrections. Fell in love with that and I'm still there. Thank you, guys, thank everyone for helping out the department, and thank everybody else.

CHAIRMAN ANAYA: Thank you, Corporal. Well said. I'd like to read in the bio of Cesar Ornelas. Private Ornelas – did Mr. Ornelas make it? Mr. Garcia, could you check in the hallway there for Mr. Ornelas? Private Ornelas was born in Santa Fe, New Mexico. He joined the army in December of 2014 and began basic training in February 2014. During his training, Private Ornelas scored an outstanding physical training test earning a certificate and a PT badge that only a few soldiers would receive. Private Ornelas graduated in basic training in June of 2015 with other achievements such as sharpshooter in BRM. Do you know BRM is, Corporal? Do you know what that acronym stands for? I'm not sure what that stands for. BRM. He attended Advanced Individual Training at Ft. Leonard Wood, Missouri where he became a motor transport operator certified to drive several vehicles. He is currently stationed in Santa Fe at Det. 3, 720th Transportation Unit and works as a corrections officer with the Santa Fe County Adult Detention Facility.

So we have people like yourself, Mr. Romero that have served their time in service to the country and then you have others like Mr. Ornelas who sounds like he's

just staring out in his service of our country and we appreciate you both. So, Commissioners, if we could go down and have a presentation, a picture with Cpl. Romero that would be great.

[Photographs were taken.]

III. B. Appointments/Reappointments/Resignations

1. Election of Board of County Commissioners Chair for 2016

CHAIRMAN ANAYA: Commissioners, once again I said this at the last meeting and I really want to thank you all for giving me the opportunity to serve as the Chair and I look forward to assisting the new Chair and Vice Chair and the rest of the Commission and doing a little musical chairs and moving back over there to the corner where I used to be. Right, Commissioner Holian?

COMMISSIONER HOLIAN: Yes.

COMMISSIONER STEFANICS: Mr. Chair.

CHAIRMAN ANAYA: Commissioner Stefanics.

COMMISSIONER STEFANICS: Mr. Chair, while we have this opportunity I'd like to thank you for your leadership this last year. I know that it's been our tradition to continue to rotate so everyone has the responsibility, but I would thank you for doing it and keeping a sense of order as we went through some very difficult, big decisions this year.

CHAIRMAN ANAYA: Thank you, Commissioner Stefanics.

COMMISSIONER CHAVEZ: Mr. Chair.

CHAIRMAN ANAYA: Commissioner Chavez.

COMMISSIONER CHAVEZ: I would be remiss if I didn't take this opportunity to thank you for the last year. I know being a Chair is an opportunity but it's also another layer of responsibility and so I do appreciate that. I appreciate the way that you've conducted the meetings, the decorum, and the respect that you have for the public, whether they agree with us or not. I think you've always been fair in allowing that discussion to run its course without trying to diminish or downplay the significance of that public participation. So thank you for your service and for chairing this last year.

CHAIRMAN ANAYA: Thank you, Commissioner Chavez.
Commissioner Holian.

COMMISSIONER HOLIAN: I too would like to thank you for your able shepherding of us. I think we've been through some really challenging times in this last year and I'm very proud of how our County Commission has been under your chairmanship.

CHAIRMAN ANAYA: Thank you, Commissioner Holian. Commissioner Roybal.

COMMISSIONER ROYBAL: I also would like to thank you for the way that you chaired and the structure that you presented to the Board and all of the time and effort that you put forward, your professionalism, your leadership and just your overall organizational skills that you did. You really made the meetings streamlined and I really

appreciated it. It was my first year as Commissioner and I really appreciated everything that you did. Thank you.

CHAIRMAN ANAYA: Thank you, Commissioner Roybal. Thank you, Commissioners. We'll now move, and I'm going to go ahead and indulge myself if I could, if the Commission would allow, and I'm going to go ahead and nominate for Chairman Mr. Miguel Chavez, Commissioner Miguel Chavez from District 2.

COMMISSIONER HOLIAN: I'll second that.

CHAIRMAN ANAYA: I made a motion for Commissioner Chavez. There's a second from Commissioner Holian. Any discussion? I guess I have just a brief comment under discussion. I've had the opportunity, Commissioner, to work with you and we knew each other before you came on the Commission but since we've been on the Commission it's been a pleasure to work with you on the Commission. I've learned a lot from you. Over the course of the last several years whenever you've seen me lean over and whisper to Commissioner Chavez it's generally asking him for his thoughts on some past historical reference that he's had or his experience on the Council because of his vast knowledge. So I just want to say I've greatly enjoyed working alongside of you and learning from you and will be a diligent Commissioner and help you however I can in my time with you on the Commission. Other questions or comments? Seeing none.

The motion passed by unanimous [4-0] voice vote.

CHAIRMAN ANAYA: Did you say aye, Commissioner?

COMMISSIONER CHAVEZ: I did not vote but I do accept the nomination and the appointment. Thank you, Mr. Chair.

III. B. 2. Election of Board of County Commissioners Vice Chair for 2016

COMMISSIONER STEFANICS: So, Mr. Chair.

CHAIRMAN ANAYA: Commissioner Stefanics.

COMMISSIONER STEFANICS: I would like to nominate Commissioner Henry Roybal of the Santa Fe County Commission for 2016.

COMMISSIONER CHAVEZ: Second.

COMMISSIONER HOLIAN: Second.

CHAIRMAN ANAYA: There's a motion from Commissioner Stefanics nominating Commissioner Roybal as Vice Chair, second from Commissioner Chavez and Commissioner Holian. Any discussion?

COMMISSIONER CHAVEZ: Just to say to the incoming Vice Chair, whatever I can do to assist in that transition, Commissioner Roybal, I'm here for you. I really appreciate Commissioner Anaya's comments, because we are a team and we have to learn from each other. Well, first I think we have to listen to each other and learn from each other and in that effort I think that we can collectively move the County forward. I agree with Commissioner Holian, in the short three years that I've been on the

Commission the County has a lot of accomplishments to be thankful for and to focus on. And it's not by any one effort but I think it's the collective effort of the County Commission, staff and the public that really makes things happen. So I've really enjoyed the three years on Commission, and I know, Commissioner Roybal, sometimes it can be a little daunting but we're here to support you and I wanted to express that to you at this time.

CHAIRMAN ANAYA: Thank you, Mr. Chair and ditto. It's been, as Commissioner Holian said, we've had some pretty tough challenges. We're going to need to get another gavel because I'm probably going to take this one with me because I wore it out this last year pounding it on this thing. But I think it was as you said respectful and with the most decorum that we're trying to all keep. So I look forward to that. So there's a motion, there's a second.

The motion passed by unanimous [5-0] voice vote.

CHAIRMAN ANAYA: We're going to take about five minutes, three minutes and do some rearrangement up here so we'll be in recess for a few minutes. I guess the last thing I'd say before I officially turn the gavel over is thank you to the community, thank you to the staff and the elected offices throughout Santa Fe County. We do great work here at Santa Fe County, across the board, at the paid staff level, at the volunteer level and when we seek community input and feedback out in the community we get it. And it's everyone's contributions that make it work. So thanks to all of you.

[The Commission recessed briefly and returned with a change to Chairmanship.]

COMMISSIONER ANAYA: Mr. Chair.

CHAIRMAN CHAVEZ: Commissioner Anaya.

COMMISSIONER ANAYA: Mr. Chair, I thanked everybody, staff and the community but I want to give an extra special thank you to Mr. Barela for helping me, not only this year, the last year, but the years before. And I want to thank all the liaisons for all the work they do in addition to all the other staff. So a shout-out to the liaisons and Chris.

CHAIRMAN CHAVEZ: I'll double that. I'll add to that recognition, Commissioner Anaya. Thank you for that.

II. CONSENT AGENDA

A. Final Order

1. **CDRC CASE # V/DP/ 13-5381 & APP 13-5382 Elevation Multi-Family Community. Vedula Residential Operating, LLC, Applicant, JenkinsGavin, Agents, Received Conditional Approval from the Board of County Commissioners (BCC) for Preliminary and Final Development Plan for a Multi-Family Residential Community Consisting of 200 Residential Units on 22+ Acres. The Applicant Requested BCC Approval of a Variance of Ordinance No. 2000-12, Section 6.E.3.C to Allow a No-Outlet Roadway to Exceed 300 Feet and a Variance of Santa Fe County Ordinance 1996-10, the Santa Fe County**

Land Development Code, Article V, Section 8.1.4, which States that Dead End Roads May Not Serve More than Thirty (30) Dwelling Units. The Applicant Was Aggrieved with a Condition of Approval, Imposed by the County Development Review Committee (CDRC), on the Approval of the Preliminary and Final Development Plan. The Applicant Requested an Appeal to the BCC of the Condition Imposed by the CDRC on the Preliminary and Final Development Plan. The Site is Located at 63 College Drive, within the Community College District, within Section 21, Township 16 North, Range 9 East, (Commission District 5). Jose E. Larrañaga, Case Manager. (Variance Denied 5-0; Appeal, which Modified Condition to “Allow Construction and Not Permit Occupancy Until the Southeast Connector is Completed”, and Preliminary and Final Development Plan Approved 5-0)

B. Miscellaneous

- 1. Ratification of Santa Fe Community Housing Trust Grant Application Support Letter (Tony Flores/Deputy County Manager)**
- 2. Approval of a Joint Powers Agreement Between Santa Fe County and the Greater Glorieta Community Regional Mutual Domestic Water Consumers and Sewage Works Association Concerning Improvements to the Association’s Water Utility System. (Paul Olafson/Growth Management Department and Tony Flores/Deputy County Manager) ISOLATED FOR DISCUSSION**
- 3. Approval of a Memorandum of Agreement No. 2016-0115-PW/BT Between the County of Santa Fe and the City of Santa Fe for the Frenchy’s Field to Siler Road Segment of the Santa Fe River Trail Project. (Scott Kaseman/Public Works Department) ISOLATED FOR DISCUSSION**
- 4. A Water Line Extension and Water Delivery Agreement Between Senemar, LLC and Santa Fe County for an Extension of Infrastructure and Water Service (Utilities Division/Sandra Ely)**
- 5. A Water Line Extension and Water Delivery Agreement Between Homewise, LLC and Santa Fe County for an Extension of Infrastructure and Water Service (Utilities Division/Sandra Ely)**

C. Resolutions

- 1. Resolution No. 2016-1, a Resolution Authorizing the Donation Of Fixed Assets In Accordance with State Statute (Finance Department/Carole Jaramillo)**
- 2. Resolution No. 2016-2, a Resolution Requesting a Budget Increase to the Fire Operations Fund (244) 2014 State**

**Homeland Security Grant to Carry Forward the FY-2015
Available Grant Balance for the County Fire Department /
\$11,441 (Finance Department/Carole Jaramillo)**

- 3. Resolution No. 2016-3, a Resolution Requesting a Budget
Decrease to Capital Projects-Federal Fund (305) / -\$96,798 and
Increase to the Road Projects Fund (311) / \$96,798 for a Net
Budget Change of \$0 (Finance Department/Carole Jaramillo)**

CHAIRMAN CHAVEZ: We do have, I believe, the Consent Agenda to address at this point in time. So I'll start on my right. Commissioner Stefanics, do you have anything you would like to pull off of the Consent Agenda?

COMMISSIONER STEFANICS: No, Mr. Chair, except for the item the Manager talked about, B. 2.

CHAIRMAN CHAVEZ: Okay. Commissioner Roybal.

COMMISSIONER ROYBAL: No, I don't have anything at this time.

CHAIRMAN CHAVEZ: I'm going to go to my far left. Commissioner Anaya.

COMMISSIONER ANAYA: No, sir, Mr. Chair.

CHAIRMAN CHAVEZ: Commissioner Holian.

COMMISSIONER HOLIAN: No, I had nothing. Mr. Chair, I move for approval of the Consent Agenda minus item II. B. 2.

COMMISSIONER ROYBAL: I'll second.

CHAIRMAN CHAVEZ: Okay. And I would like some short discussion on B. 3, a memorandum of agreement between the County of Santa Fe and the City of Santa Fe for the Frenchy's Field to Siler Road segment of the Santa Fe River Trail. So there's a motion to approve the Consent with those two items. Is there any further discussion?

The motion passed by unanimous [5-0] voice vote.

III. ACTION ITEMS

**A. Items from Consent Agenda Requiring Extended Discussion/
Consideration**

- II. B. 3. Approval of a Memorandum of Agreement No. 2016-0115-
PW/BT Between the County of Santa Fe and the City of Santa
Fe for the Frenchy's Field to Siler Road Segment of the Santa
Fe River Trail Project**

CHAIRMAN CHAVEZ: And if we could have a short presentation from staff. This is Scott Kaseman. And maybe if you could just highlight the specifics of the project. I pulled it off the Consent because we often here that the County and the City don't cooperate and I think 90 percent of the time we do. There's maybe ten percent of the time that there are some things, some issues that are sort of contentious but we seem to find a way to work through it. So that's one reason why I wanted to pull this, but then

speak to the benefit of the project as well.

SCOTT KASEMAN (Public Works): Sure, Mr. Chair. This project is the Santa Fe River Greenway and specifically from Frenchy's Field to Siler Road is the next stretch that we're working on. It's a continuation of the project that began under a joint regional GRT fund and the County and the City worked together to construct the project from approximately downtown to Frenchy's Field right now. And that's where we're picking up with this next stretch.

The MOA came about from a state statute that states that for the County to purchase land within the city limits they have to receive permission from the City to purchase that land. So that's one part that the MOA does is it grants the County that permission. The other part is since with the new annexation this property is now within the city limits so it allows for the County to transfer that property to the City for them to operate, maintain after the project is fully constructed. We've been working with the City on this MOA. We feel like it's a very good agreement. It satisfies all our needs and will serve the public very well.

The project itself is the river restoration which will help to reduce the degradation of the channel and the erosion of the slopes by a series of boulder veins, grade control structures, native vegetation, planting, to restore the river to what it used to look like many, many years ago before it was so badly degraded. There will be a ten-foot wide multi-use trail running along the north side that will connect into Siler Road where there will be a parking area and trail head and it will connect to those sidewalks that are either side of Siler Road, so it will provide a safe route for cyclists from downtown all the way to Siler Road now.

We are also working on the next stretch from Siler to San Ysidro Crossing where it will connect in to San Ysidro Park where we've already completed the restoration and the trail there. So if there are any question.

CHAIRMAN CHAVEZ: Thank you, Mr. Kaseman. Are there any other questions or comments to staff on this item?

COMMISSIONER STEFANICS: Mr. Chair.

CHAIRMAN CHAVEZ: Commissioner Stefanics.

COMMISSIONER STEFANICS: I understand this has been long in the working and I know that past County Commissions have been very interested and involved in this. Thank you.

CHAIRMAN CHAVEZ: Thank you. So seeing no other comments I'll move for approval of this memorandum of agreement between the County of Santa Fe and the City of Santa Fe for Frenchy's Field to Siler Road segment of the Santa Fe River Trail project and thank staff for all their work, thank the public for all their work and certainly the one thing that stuck out in your presentation, Scott, was the regional perspective. I think we need to hold on to that as much as possible. So again, thank you to staff and the public that's been behind this as Commissioner Stefanics has pointed out.

COMMISSIONER STEFANICS: I'll second.

CHAIRMAN CHAVEZ: I don't know how long we've been working on this but it's been a long time coming and I know that it's going to be an asset that we'll

be proud of for future generations to benefit from. Scott.

MR. KASEMAN: Mr. Chair, I did want to let you know, we do have four of the purchase agreements already signed by the sellers and we have full funding for the project and we hope to begin construction this year.

CHAIRMAN CHAVEZ: Good. So that deals with all the right-of-way that we had to acquire collectively to make this happen. Good point. So we have a motion and we have a second.

The motion passed by unanimous [5-0] voice vote.

CHAIRMAN CHAVEZ: I have a request from staff because of staff timing. Staff has asked and I'll ask to amend the agenda. Staff has asked that we move item III. D. 1 up next in the interest of staff time.

MS. MILLER: Mr. Chair, it could be after the other Consent item if you'd like. The auditor has to leave.

CHAIRMAN CHAVEZ: Okay, so let's do the next Consent item and then we'll go to D. 1.

II. B. 2. Approval of a Joint Powers Agreement Between Santa Fe County and the Greater Glorieta Community Regional Mutual Domestic Water Consumers and Sewage Works Association Concerning Improvements to the Association's Water Utility System [Exhibit 1: Staff Memo and Supporting Material]

PAUL OLAFSON (Community Planning): Mr. Chair, Commissioners, what we have before you is a joint powers agreement between the Greater Glorieta Mutual Domestic Association and the County. This is to close out the CDBG grant that we had applied for and received and used to complete the waterline project. What we needed to clarify through this JPA the ownership. Since we had submitted our packets we also had additional language suggestions from DFA and those have been handed out to you so this is slightly amended and those are just two points within the document that clarify the ownership and the time period for transfer of ownership if that ever happened. And those are also highlighted, underlined within the document. With that I'd stand for any questions.

CHAIRMAN CHAVEZ: So the memo would have to reflect the supplemental information that's provided on our dais?

GREG SHAFFER (County Attorney): Mr. Chair, that would be correct. The motion, if the proposed changes are acceptable to the Board and they are acceptable to staff would be to approve the joint powers agreement with the redline changes handed out to the Board at today's meeting.

CHAIRMAN CHAVEZ: So would staff highlight the changes that were made? I know you mentioned them earlier but go through them a second time.

MR. OLAFSON: Mr. Chair, on page 5 of the agreement, under item 4.2 it

now reads, Except as provided in Section 5.3, either party may terminate the agreement for cause, i.e., any breach or violation of this agreement's material terms. It shall terminate automatically upon the conveyance of the County's interest in the improvements to the Association.

The second change is in paragraph 5.3. It now reads in order for the County to convey its interest in the improvements to the Association for continued use by Association in providing water service within its service areas the County shall request permission from LGD and other governmental entities as may otherwise be required by law no sooner than five years after the date of the letter issued by the LGD documenting close-out of the County's CDBG grant. The parties agree to cooperate in securing such approvals and to execute and deliver all documents necessary to effectuate such conveyance.

And then finally, there is a signature on page 9, there was a signature item added for the New Mexico Department of Finance and Administration, Thomas E. Clifford, Secretary, and then a date line. And those are the changes to the document.

CHAIRMAN CHAVEZ: Okay. Discussion? Mr. Shaffer.

MR. SHAFFER: If I may, Mr. Chair. What we noticed as we read this, in 5.3, one minor nit. It should be as may otherwise be required by law – just missing a d there. And so if the motion to approve would include clean up of that type staff would appreciate it. I think if I could put the overall agreement a little bit in context. As the staff memo recites, the County applied for and received a CDBG, a Community Development Block Grant, for the project and has finished out that project. And long story short, there were perhaps some misunderstandings with DFA as to who would own those improvements at the conclusion of the grant. The Department has now articulated its view that the County, as the grant recipient must own those improvements for a period of five years. And what this joint powers agreement does is memorialize that we will own the improvements constructed with those funds for five years. However, the Association will be solely responsible for the upkeep and the maintenance of the improvements as the parties always intended. And at the conclusion of the five-year holding period the County will convey those improvements to the Association and the JPA will terminate at that time. That's the agreement in a nutshell.

CHAIRMAN CHAVEZ: Mr. Shaffer, could you – more for my clarification but maybe for others as well – read your changes for 5.3 again.

MR. SHAFFER: Mr. Chair, it is as it appears in the handout and as read by Mr. Olafson. It's just the addition of a single letter on the fourth line of 5.3. Actually the third and fourth line. It should read as may otherwise be required by law. We would just insert a d there, as opposed to as may be require.

CHAIRMAN CHAVEZ: Got it. Okay, so is everyone clear on the changes? Any discussion?

COMMISSIONER HOLIAN: Mr. Chair.

CHAIRMAN CHAVEZ: Commissioner Holian.

COMMISSIONER HOLIAN: Well, first of all, I would just like to really thank staff, Paul and Rudy and Tony and all of you who've worked so hard on this particular project. It's turned out to be a little more challenging I think than anybody had

anticipated. But it sounds like we're sort of getting to the end, at least of this CDBG. And so in any event, I would like to make a motion to approve the joint powers agreement with the changes, the redline changes as proposed by staff.

COMMISSIONER STEFANICS: Second.

CHAIRMAN CHAVEZ: And that would include the County Attorney's wordsmithing?

COMMISSIONER HOLIAN: Yes, of course.

CHAIRMAN CHAVEZ: Okay, so we have a motion; we have a second.

The motion passed by unanimous [5-0] voice vote.

[Clerk Salazar provided the numbers for the approved resolutions and ordinances throughout the meeting]

III. D. Miscellaneous

1. Approval of Audited Comprehensive Annual Financial Report for FY 2015 [Exhibit 2: Financial Report]

CHAIRMAN CHAVEZ: Now I think is the time we would yield to staff's request and do item III. D. 1. Ms. Jaramillo, the floor is yours.

CAROLE JARAMILLO (Finance Director): Thank you, Mr. Chair, Commissioners. As you may be aware, we have completed our fiscal year 2015 CAFR, the Comprehensive Annual Financial Report. Within this report, and you should have a copy up there, within this report are the results of the annual audit. The auditors issued three reports which can be found in the CAFR and I have the auditing firm, Axiom, who was contracted to do our audit work here to give you a brief presentation. We have Chris Garner and Jim Cox here from Axiom.

CHRIS GARNER: Thank you. You should have received in your packet kind of a summary of the financial statements that was presented to you from the Finance Department but I think it's kind of important, there's a few things this year that I think are really important to highlight. Number one, the State Auditor moved the deadline up two weeks in a year that the County had to implement a new huge standard called GASB 68. And so not only did you have to go through and implement this new standard you still had to get it down early so that it could be submitted to the State Auditor on time and then also be submitted to GFOA for your award.

And so I think your accounting staff this year, you have new leadership. You have new key personnel, all of that in one year was a lot to really overcome and to get this CAFR done in a good manner and submitted timely. So I think for that your Finance Department should be commended.

The summary results of our audit as Carole mentioned, we have three reports that we issue. The first report is our opinion on your financial statements. And we give what's called an unmodified opinion, which is a clean opinion, the type of opinion you want. We also issue a report on your internal controls. The State Auditor and also because you have federal grants, requires us to do what's called a yellow book audit. And with that we have

two reports that we issue. One where we give an opinion, and again, that is an unmodified, clean opinion. The other one just references the findings. And so we did have one finding that is summarized in your information relating to the Clerk's Office and some internal control enhancements that we feel can be made in that department.

With that, we also talk about four prior year findings that were resolved this year, so all of the repeat findings from the prior year were addressed and dealt with and have been removed from your financial statements. So we've gone from four finding to one finding this year.

With that, the County each year submits your financial statements to what's called the GFOA. It's Government Finance Officers Association. And there are only, I believe, ten entities in the state of New Mexico out of the 900+ governments that receive this award. This was the third year that the County received the GFOA award for excellence in financial reporting. So there's additional information that is required to meet this reporting award that is included in your financial statement. So your financial statements actually have more information; it takes more time for your staff to put your financial statements compared to a different county that doesn't get the award. So there are higher requirements and there's a higher level of accountability and information for the public that's included in there.

So again, it's the third year that you've got the award. There's very few entities in the state of New Mexico that go after this award. With that, I'll open up with any questions that you might have.

CHAIRMAN CHAVEZ: Questions from Board members. Commissioner Anaya.

COMMISSIONER ANAYA: Just briefly, I've always said that audits bring forth other opportunities for enhancements and improvements and I know that even though there are other reflective findings which is always a good thing, that whenever you do meet with staff and you do do your work, there's always a constant discussion and dialogue about what's happening and how things can be improved. So I just wanted to highlight that comment and thank you for your work and thank staff for their efforts. Thank you.

COMMISSIONER STEFANICS: Mr. Chair.

CHAIRMAN CHAVEZ: Commissioner Stefanics.

COMMISSIONER STEFANICS: Thank you. I'd like – this question is for Ms. Jaramillo. I'd like to thank the auditors, of course, but Ms. Jaramillo, once we approve this will it be posted online for the public?

MS. JARAMILLO: Commissioner Stefanics, yes. We will definitely get it on our website and the State Auditor will also have it on theirs.

COMMISSIONER STEFANICS: Okay. So do we have to wait for the State Auditor approval or that part is already finished?

MS. JARAMILLO: Commissioner Stefanics, Mr. Chair, that has already been done. We received a letter from the State Auditor on December 17th that they have approved the audit.

COMMISSIONER STEFANICS: So, Mr. Chair, if the public were to

look, would they look under the sunshine portal for this? Or where would they look?

MS. JARAMILLO: Commissioner Stefanics, Mr. Chair, I believe that we put it under – you go to the sunshine portal home page and then look for finance and the budget and the financial reports are there.

COMMISSIONER STEFANICS: Thank you very much. I would move for approval.

COMMISSIONER ROYBAL: Second.

CHAIRMAN CHAVEZ: There's a motion and a second. I also want to thank the external team, the auditors, and our internal staff for making sure that the County's financial house is in order and without that I don't think we would have much of a leg to stand on for the recognition that we've gotten from others for the work that we're doing I think reinforces the work that's being done, so I want to thank staff, Ms. Jaramillo.

MS. JARAMILLO: Thank you. Mr. Chair, if I may, I do want to particularly call out Lynette Kinnard, our accounting and financial reporting manager. She did a spectacular job, worked unreasonable hours to try and make sure this thing happened and happened on time so I really want to thank her and I want you all to be aware of the efforts that she put in to make this audit and the CAFR go forward.

CHAIRMAN CHAVEZ: Can we ask her to please stand so that we can give her a round of applause as well? So we have a motion and a second.

The motion passed by unanimous [5-0] voice vote.

III. B. 3. Appointment of County Commissioners to Boards or Committees of the Following Entities: Buckman Direct Diversion, Santa Fe Metropolitan Planning Organization, North Central New Mexico Economic Development District, North Central Regional Transit District, Regional Coalition for LANL Communities, Santa Fe Solid Waste Management Agency, New Mexico Association of Counties Multiline Pool and Workers Compensation Pool, and the Estancia Valley Economic Development Association [Exhibit 3:Reference Material/Matrix]

CHAIRMAN CHAVEZ: So we're going to jump back now to III. B. 3.

TONY FLORES (Deputy County Manager): Thank you, Mr. Chair. It's that annual time of the year that to Board selects and appoints members of the Commission to serve on various committees in addition to the New Mexico Association of Counties Multiline and Workers Compensation Pool.

What I've provided to you on the dais is a reference material which is last year's, 2015's board appointments and committee calendar that actually identified which Commissioners sat on what committees, and this reflects the actions of the Board last January and also in October of 2015 that changed the primary member of the Multiline

Pool to Ms. Miller, and I'm recommending at this time that that remain and that we look at the other options of the Board. So this is for reference for what was the past committee matrix. And with that, Mr. Chair, I'll stand for direction.

COMMISSIONER ANAYA: Mr. Chair.

CHAIRMAN CHAVEZ: Commissioner Anaya.

COMMISSIONER ANAYA: So what's the – I guess I would just start off by saying I think at the end of last year we talked about Commissioner Chavez taking on the Workman's Comp. Commissioner, were you still going to take that on?

CHAIRMAN CHAVEZ: Yes.

COMMISSIONER ANAYA: I guess on some of the others I guess I wanted to see where the other Commissioners fell before I made any other comments, but I'd like to stay on MPO and I'm happy with David Griscom staying on as our EVEDA rep.

CHAIRMAN CHAVEZ: And for my part, I'm comfortable with the committee assignments I currently am assigned to and would be willing to continue that in the next year in addition to the Chair responsibilities. And what I would say is that looking at this list, we are all elected to represent a particular district within the county but our duties and responsibilities do not stay within that particular district. Our duties and responsibilities really are countywide and we should be responsible to the entire community, not only those that are in our particular district. So I just wanted to state that and this really highlights that. Our duties and responsibilities to summarize go beyond our duties and responsibilities for our particular districts. And it's not always easy, the issues are challenging but we try to do the best we can.

So those are my comments. Comments from others? Commissioner Holian, what are your thoughts?

COMMISSIONER HOLIAN: Mr. Chair, thank you. I am fine with the assignments that I have on this table.

COMMISSIONER STEFANICS: Mr. Chair.

CHAIRMAN CHAVEZ: Commissioner Stefanics.

COMMISSIONER STEFANICS: I do chair the BDD through March and I'm fine with all of my assignments and after the spring I would be happy to pass BDD off to an alternate.

CHAIRMAN CHAVEZ: So we'll have to take note of that and maybe make some adjustments in the next six months, possibly, three months, somewhere in that timeframe.

COMMISSIONER STEFANICS: We could bring it back up in May.

CHAIRMAN CHAVEZ: Okay. That works. Commissioner Roybal.

COMMISSIONER ROYBAL: I'm also fine with the assignments I currently have and would like to express interest in sitting on the BDD Board when Commissioner Stefanics decides that she'd like to step down from that. And also I'd just like to thank everybody for all their support this year. So thank you.

COMMISSIONER HOLIAN: Mr. Chair.

CHAIRMAN CHAVEZ: Commissioner Holian.

COMMISSIONER HOLIAN: Do we need to make a motion?

CHAIRMAN CHAVEZ: I believe so.

MR. FLORES: Mr. Chair, for point of clarification, so that I'm clear, we're keeping the same committee assignments, or the proposal is to keep the same committee assignments as 2015 with the exception of the Association of Counties Multiline Pool – Ms. Miller will be the primary; you'll be the alternate?

CHAIRMAN CHAVEZ: Yes.

MR. FLORES: And for the Workers Compensation, you'll be the primary and Ms. Miller will be the alternate.

CHAIRMAN CHAVEZ: That's correct.

MR. FLORES: Otherwise, the committee assignments that were reflected in 2015's calendar year are the same for this year?

CHAIRMAN CHAVEZ: Yes.

COMMISSIONER STEFANICS: Mr. Chair. I have a question.

CHAIRMAN CHAVEZ: Yes.

COMMISSIONER STEFANICS: On the – and I can't answer this; I don't know. On the Association of Counties board for both Workers Comp and the Multiline, do the alternates hold a vote?

MR. FLORES: Mr. Chair, Commissioner Stefanics, I referenced the minutes from last year. You had indicated that they did not in conversations with Mr. Kopelman. So the alternates did not hold a vote is what's reflected in our discussion at last year's.

COMMISSIONER STEFANICS: Okay. So I just want to make that clear so that the appointees know. Thank you.

MS. MILLER: Mr. Chair, Commissioners, they do only at the general meeting. So when they have a full meeting an alternate can hold a vote up but at the individual board meetings they can't. So at the general meeting in January they'll allow an alternate –

COMMISSIONER STEFANICS: To vote?

MS. MILLER: Yes. An individual, just at that general membership meeting though, of the pools.

COMMISSIONER STEFANICS: But, Mr. Chair, not at the board meetings.

MS. MILLER: Yes. Correct.

COMMISSIONER STEFANICS: Okay. I just wanted to clarify that. Thanks very much.

COMMISSIONER ANAYA: Mr. Chair, I'll move, with amendments previously stated.

COMMISSIONER HOLIAN: Second.

CHAIRMAN CHAVEZ: So we have a motion and we have a second Any further discussion? Seeing none.

The motion passed by unanimous [5-0] voice vote.

COMMISSIONER STEFANICS: Excuse me, Mr. Chair. Did we discuss the Investment Committee? Because that is the Chair and the Vice Chair.

CHAIRMAN CHAVEZ: It's on the list, the Investment Committee. It has myself as the committee member and Commissioner Roybal as the alternate.

COMMISSIONER STEFANICS: Right. But I think we have both. We changed the rules a couple years ago. There are two members, aren't there?

CHAIRMAN CHAVEZ: Actually, you're right, because as I'm reading this further there are two alternates, Roybal and Holian with myself being the –

COMMISSIONER ANAYA: Mr. Chair.

CHAIRMAN CHAVEZ: Commissioner Anaya.

COMMISSIONER ANAYA: Mr. Chair, if Commissioner Holian is okay, since I'm the past chair, in the interests of continuity, I'd like to stay on that Investment Committee if that's okay.

COMMISSIONER HOLIAN: I'm fine with that, Mr. Chair.

COMMISSIONER STEFANICS: So it would be though Commissioner Roybal and Commissioner Chavez and you as the alternate?

COMMISSIONER ANAYA: Yes, I think so.

COMMISSIONER STEFANICS: Okay. Thank you.

CHAIRMAN CHAVEZ: So then if we look at this matrix here we would take Commissioner Holian off of the Investment Committee and put you on the Investment Committee as alternate. Right, Commissioner Anaya?

COMMISSIONER ANAYA: Yes, that sounds good. And then also note on the record that the Multiline alternate is yourself and Ms. Miller is the Workman's Comp. You said that on the record; I just want to note it because I just saw it.

CHAIRMAN CHAVEZ: Right. Good catch. So we have that. So we're good on that? We don't have to go back to the –

COMMISSIONER ANAYA: I don't think so, Mr. Chair because Tony said it on the record correct. I just want to reflect that it should have been – just the reference should have been for Commissioner Chavez as the alternate for Multiline noted.

CHAIRMAN CHAVEZ: Right. Okay. Good catch. So that was a little bit of clarification. You're good with that, Commissioner Stefanics?

COMMISSIONER STEFANICS: Yes, and when it's finished could be get a clean copy?

MR. FLORES: Yes.

COMMISSIONER STEFANICS: Thanks.

III. B. 4. Appointment of Members to the Santa Fe County Lodger's Tax Advisory Board

MR. FLORES: Thank you, Mr. Chair. The Ordinance 1999-10 set forth changes to the 1991-15 ordinance which established a Lodger's Occupancy Tax and its related board, specifically an advisory board is what we're talking about today. Within that ordinance the advisory membership or board parameters were outlined that board members could serve for two years with two additional terms, that their terms would expire at the end of an odd year and their terms would begin at the beginning of a new year. This past summer the County Manager's Office started looking at making sure that our boards and committees were following the same approach, same path and being consistent in their membership, their advertisement, meeting times, locations, etc. And this is one of the boards that we looked at.

Based upon the fact that we've had a tremendous amount of effort put forward by our volunteers and I do want to thank all our past LTAB members on the record for their time and effort that they provided Santa Fe County and its residents, it's time now to look at electing a new tax advisory board for a two-year term starting January through December of 2017. With that, Mr. Chair, we solicited the five positions that are required under the ordinance, which are tourist-related activities, lodging industry, and a member at large and we did a call for applicants and interested parties.

Based upon those responses we provided for you five individuals in the packet and we are recommending that the Board consider Katherine Fox Ehler for the position for tourist-related activities, Ms. Laura Hudman representing tourist-related activities, Ms. Meredith MacFarlane for the lodging industry, Mr. Thomas Romero for the representative of at-large member, and Mr. Richard Verunni, also representing the lodgers' industry as the five Lodger's Tax Advisory Board members for the two-year term effective January of 2016. With that, Mr. Chair, I'll stand for questions.

CHAIRMAN CHAVEZ: Questions from the Commission?

COMMISSIONER STEFANICS: Mr. Chair, I'd move for approval.

COMMISSIONER HOLIAN: Second.

CHAIRMAN CHAVEZ: There's a motion and a second. I have a question, Tony, and I don't know if this can be answered now or not, but when we talk about the lodging industry and Lodger's Tax that's generated from that activity, we don't have a lot of hotels in the county that jump out at us but we do have bed and breakfast. I would imagine that we probably have short-term rentals in parts of the county. Is that being captured by the County and the Lodger's Tax Board?

MR. FLORES: Mr. Chair, the short answer is no. However, I will point out that as part of the sitting of a new board if this Commission recommends and approves the five that we've recommended, one of the first tasks of the Lodger's Tax Board will actually take a look at the ordinance and review it to ensure that we're consistent with what we're applying the tax to and not to and I do believe there will be some discussions with the full Commission after the board has had a few months to get involved in the ordinance. So that would be a potential that I would see that would be on the horizon.

CHAIRMAN CHAVEZ: And honestly, I don't know. Does the County regulate short-term rentals in any way, shape or form?

MS. MILLER: Mr. Chair, no, but in addition to what is in our code but relative to bed and breakfasts and short-term rentals and Lodger's Tax there is a minimum number of beds or rooms before the tax would apply so a very small entity or a one-time rental under our current ordinance would not be subject to that. I don't even know; it could possibly be statutory. So it might have to be some other type of fee or tax if you wanted to capture short-term rentals or small bed and breakfasts.

CHAIRMAN CHAVEZ: Yes. And I guess aside from that – I appreciate that and I guess aside from that the only other maybe revenue benefit to the County would be the GRT that would be generated from even the smaller establishments. Anyway, those are just sort of my thoughts and questions. There's a motion and a second.

The motion passed by unanimous [5-0] voice vote.

III. B 5. Appointment of Members to the Santa Fe County Valuation Protest Board

MR. FLORES: Thank you, Mr. Chair. Just briefly, we've taken a couple of recommendations to the Commission over the past year on members that are alternate board members requiring experience or not requiring experience. We brought forth Suzanne Taylor a few months ago for a position that she did not require experience for but then we experienced a vacancy in a member not require experience. It's kind of convoluted but she was serving in one capacity and she's agreed to submit an application to serve in the other capacity, which is actually an alternate board member requiring experience.

And then we did a call for candidates or interested applicants for an alternate board member not requiring experience to ensure that the Assessor's Office has a full complement of members for the Valuation Protest Board.

Today we're recommending that Ms. Suzanne Taylor is appointed to the alternate board member requiring experience for the term of January 12, 2016 through January 12, 2018, and after an exhaustive interview process we are recommending Mr. Patrick Murphy as the alternate board member not requiring experience for the same term. And I stand for any questions, Mr. Chair.

CHAIRMAN CHAVEZ: Questions of staff?

COMMISSIONER HOLIAN: Mr. Chair.

CHAIRMAN CHAVEZ: Commissioner Holian.

COMMISSIONER HOLIAN: I move for approval of Ms. Suzanne Taylor as the alternate board member requiring experience and Mr. Patrick Murphy as the alternate board member not requiring experience.

COMMISSIONER STEFANICS: Second.

CHAIRMAN CHAVEZ: We have a motion and a second. Any further discussion? Seeing none.

The motion passed by unanimous [5-0] voice vote.

III. B. 6. Appointment of Members to the Santa Fe County Planning Commission

CHAIRMAN CHAVEZ: Just for clarification, Santa Fe County Planning Commission and the CDRC, Vicki, are really one and the same, right?

VICKI LUCERO (Growth Management): Mr. Chair, that is correct. The SLDC actually states that the initial members of the Planning Commission will be the current members of the CDRC.

CHAIRMAN CHAVEZ: Okay, so for clarification for myself and for the public, just so that we're all on the same page, so will we still be using CDRC to identify the committee or will it be the Santa Fe County Planning Commission?

MS. LUCERO: It will now be the Santa Fe County Planning Commission.

CHAIRMAN CHAVEZ: Okay good. Thank you. The terms of three of the current CDRC members will be expiring now in January. One of those members represents Commission District 2 and the other two are at-large positions. In November we sent out a press release seeking interested members of the general public to serve on the Planning Commission. We received responses from four individuals which include the three current members who have requested reappointment. Of the four individuals only one resides in Commission District 2 and that is the current CDRC member Bette Booth. Ms. Booth is interested in serving another term.

The other three applicants who have requested to serve on the Planning Commission at at-large members, who is a current CDRC member, Louie Gonzales, who is also a current CDRC member, and Joe Ortiz who is a new applicant.

COMMISSIONER ANAYA: Mr. Chair.

CHAIRMAN CHAVEZ: Commissioner Anaya.

COMMISSIONER ANAYA: Mr. Chair, could you tell me – I know we had a discussion the last time. In fact it was a long-standing CDRC member that did not get reappointed and I think people get accustomed to sitting on committees and they like to sit on them for a long, long time but one particular member was one of my constituents that was on the CDRC and he graciously stepped down. I think there might have been a little bit of frustration there, but we had a discussion about length of term and how long somebody's on a board and maybe when it's time. I know we built in checks and balances in the new Planning Commission where you can serve no more than three consecutive terms. Could you tell me how long Susan Martin and Louie Gonzales have been on the Planning Commission? I know Louie is relatively new because he actually replaced one of my constituents that served at large for quite a while on the board. How long has Susan Martin been on the board?

MS. LUCERO: Mr. Chair, Commissioner Anaya, Susan Martin has served three two-year terms to this point.

COMMISSIONER ANAYA: Okay. So the rules going forward are if we have a member that can serve no more than three going forward. Correct?

MS. LUCERO: Mr. Chair, Commissioner Anaya, that is correct. In the SLDC that is the language.

COMMISSIONER ANAYA: Okay. Well, as the Commission thinks of reappointments I would request that we keep that in mind to maybe provide some diversity and new members as we move forward into the process. Thank you, Mr. Chair.

COMMISSIONER STEFANICS: Mr. Chair.

CHAIRMAN CHAVEZ: Commissioner Stefanics.

COMMISSIONER STEFANICS: In looking at these applications, it comes to mind the question, everybody who serves on the CDRC or the Santa Fe Planning Commission has to fill out a conflict of interest statement. Is that correct?

MS. LUCERO: Mr. Chair, Commissioner Stefanics, that is correct.

COMMISSIONER STEFANICS: So a developer can sit on the CDRC/Santa Fe Planning Commission?

MS. LUCERO: Mr. Chair, Commissioner Stefanics, I don't believe that there would be an issue with that, assuming that if they had a project coming forward they may have to recuse themselves or make that determination at the time.

COMMISSIONER STEFANICS: Is it common that we have developers sitting on the CDRC/Santa Fe Planning Commission?

MS. LUCERO: Mr. Chair, Commissioner Stefanics, I think over the years there have been a few developers that have been part of the CDRC.

COMMISSIONER STEFANICS: Okay, so I think that probably in the future we would want to examine that role. I understand about recusing on a particular case but we might just want to look at that for the future and whether or not we want to change that. Thank you very much, Mr. Chair.

COMMISSIONER HOLIAN: Mr. Chair.

CHAIRMAN CHAVEZ: Commissioner Holian.

COMMISSIONER HOLIAN: I would like to make a motion to appoint Bette Booth, Susan Martin and Louie Gonzales to the Planning Commission.

COMMISSIONER ROYBAL: I'll second.

COMMISSIONER STEFANICS: Second.

CHAIRMAN CHAVEZ: There's two seconds. There's a motion and a second. Any further discussion? Seeing none.

The motion passed by majority [4-1] voice vote with Commissioner Anaya casting the nay vote.

COMMISSIONER ANAYA: Mr. Chair, just respectfully – no disrespect to those appointees, but respectfully, the reason I made my comments, and I'm going to vote no, was because I think we should have change and diversity as we progress, similar as we've done in the past and I think there was Mr. Ortiz who expressed an interest in serving on the board and maybe there's some other board we can look at, but I think we should also think about diversity and change and opportunity for others to sit on these boards, especially these boards that impact the County greatly. So, respectfully that's a no, Mr. Chair

CHAIRMAN CHAVEZ: Okay. Thank you.

COMMISSIONER STEFANICS: Mr. Chair.

CHAIRMAN CHAVEZ: Yes, Commissioner Stefanics.

COMMISSIONER STEFANICS: Another comment on the future membership qualifications. I believe that sitting on the CDRC right now can sometimes be a difficult decision-making process for some of the members. And when they go onto the Santa Fe Planning Commission we have a new code that will of course provide structure, but I'm wondering if all of the members of the new Santa Fe Planning Commission might need some kind of training, workshop, on different expectations. And I just want to put that out for staff to think about, Ms. Miller and Ms. Lucero.

MS. LUCERO: Mr. Chair and Commissioner Stefanics, we are planning at the next regularly scheduled Planning Commission meeting to actually do a training session because we won't have any cases at that meeting, so we're planning on doing a study session and a training session for them.

COMMISSIONER STEFANICS: And will the study session reflect changes from the new code to their role?

MS. LUCERO: Mr. Chair, Commissioner Stefanics, yes it will. It will also explain to them what the new procedures are, what their new role is and kind of an outline of what's changed in the SLDC. That might be very interesting for us to hear, so would you send us notice of when that occurs so that if we wanted to stop by and listen in our respective corners we could do that?

MS. LUCERO: Mr. Chair, Commissioner Stefanics, I will do that.

COMMISSIONER STEFANICS: Thank you very much, Mr. Chair.

III. C. Resolutions

1. Resolution No. 2016-4, a Resolution in Support of the Restoration of the Official Scenic Historical Marker Text on El Camino Real

CHAIRMAN CHAVEZ: This is a historic marker that's on Agua Fria in front of the Agua Fria school and we do have members from the Agua Fria Village Association here, but I'll read the background and summary.

Santa Fe County staff has worked with Tom Drake, Public Relations Director of the Official Scenic Historic Marker program at the New Mexico Historic Preservation Division, as well as Agua Fria residents to update the language on the marker that is currently located at 3143 Agua Fria Street. Proposed changes were presented and approved by the Cultural Properties Review Committee at its December 11th meeting. And the text changes are as follows, but I'm going to have William Mee read those in just a minute. And I want to focus on the partnership between the County and the Agua Fria Village Association.

The Agua Fria Village Association has agreed to pay for half of the cost of the replacement of the historic marker but it's really just the text for the marker. It's a panel that will be placed on the marker that's there. This resolution would authorize Santa Fe County to pay for the remaining half of the cost of the restoration, not to exceed \$2,000. Existing funding sources will be utilized for this project. So the resolution reads: A Resolution in support of the restoration of the official scenic historical marker text on the Camino Real.

Whereas, historical markers promote social, heritage, economic and health

benefits that preserve Santa Fe County's landmarks and tourism; and

Whereas, the New Mexico State Department of Transportation previously placed a historical marker commemorating the Agua Fria Traditional Historic Community at 3143 Agua Fria Street; and

Whereas, the text of the marker has since aged and is really faded; it's almost not legible; and

Whereas, the roadway where the original historical marker was placed has since become Santa Fe County property; and

Whereas, the Agua Fria Village Association has approved payment of half the cost of the text replacement;

Now, therefore be it resolved that the Board of County Commissioners of Santa Fe County hereby approves the funding of half the cost to replace the text of the Official Scenic Historic Marker commemorating the Agua Fria Traditional Historic Community, and really the Camino Real, I think in its entirety.

So, Mr. Mee, if you would like to read the text that was agreed to between the Historic Preservation Division and the village itself.

WILLIAM MEE: Thank you, Chairman Chavez and Commissioners. So it will be titled Agua Fria Traditional Historic Community, and that's something that you'll be able to see from the roadway. And so the text reads: When the Spanish first arrived, the Santa Clara Indians referred to this area by the Tewa name, P'o'Karige, or "cold water place". By the 1880s the small village was named Agua Fria. It served as a way station for caravans entering and leaving Santa Fe on El Camino Real, and it was the breadbasket of the City of Santa Fe. Agua Fria's agricultural roots are traced to large pueblo settlements and remain evident. Santa Fe County designated it a Traditional Historic Community in 1995 because of its strong multi-generational attachment to the land and the Santa Fe River.

And that's the full text.

CHAIRMAN CHAVEZ: Thank you, Mr. Mee. And I'm trying to remember some of the details in this proposal and one I had a bit earlier and that was the contribution of the village and the dollar amount that you're willing to contribute to this effort. That's first, and then second, the contractor that's providing this service I think is really a sole source provider. There's not many people that do the text for these historic markers. Can you touch on that a little bit?

MR. MEE: It's a firm down in Mountain Air and they contract a lot for the State Highway Department or the State Transportation Department and like the Forest Service and that type of thing. They actually provide the kind of vigas, the logs and the whole structure and they're uniform throughout the state, but our whole structure is in really sound condition. It's just that that signboard is indeed faded.

CHAIRMAN CHAVEZ: Is it the signboard on both sides?

MR. MEE: Yes. what had happened is we had a couple of graffiti incidents and County staff cleaned those really well but I think maybe the cleaner got under the plastic and then over time the sun kind of baked the lettering away.

CHAIRMAN CHAVEZ: So it's a local provider, it's a local firm that's

providing the service, so I think that's good; we can keep that in the local economy. So those are my questions and comments. Any other questions from any other Commissioners? Then anything that you would want to add, Mr. Mee, at this time?

MR. MEE: We just thank the Commission for taking action and the County for helping us and it would just supplement the Agua Fria gateway monument that we have there right before Henry Lynch Road.

CHAIRMAN CHAVEZ: Well, I think in addition to that it builds on the work that the Scenic Byways, the Three Trails Conference, and so it's really tying that all together.

MR. MEE: Exactly.

CHAIRMAN CHAVEZ: Okay. Thank you, Mr. Mee. Then I will go ahead and make a motion to approve this resolution in support of the restoration of the official Scenic Historical Marker text on the Camino Real.

COMMISSIONER HOLIAN: Second.

CHAIRMAN CHAVEZ: We have a motion, a second. Any further discussion? Seeing none.

The motion passed by unanimous [5-0] voice vote.

III. C. 2. Resolution No. 2016-5, a Resolution to Develop an Agriculture and Ranching Implementation Plan in Santa Fe County to Support the 2015 Sustainable Growth Management Plan
[Exhibit 4: Implementation Plan; Exhibit 5: Pam Roy Letter]

CHAIRMAN CHAVEZ: Mr. Griego.

ROBERT GRIEGO (Planning Director): Good afternoon, Mr. Chair, Commissioners. This item is a resolution that directs staff to develop an agriculture and ranching implementation plan in accordance with the Sustainable Growth Management Plan, the 2015 plan adopted by the Board. The SGMP outlined policies and goals for implementation of agriculture and ranching including the establishment of a transfer of development rights program and many other policies related to agriculture.

Staff is working internally and is working in coordination with interdepartmental staff to develop the ag and ranching implementation plan. We're also working with the Santa Fe Food Policy Council in developing this plan. For this presentation, Erin Ortigoza, our community planner will provide the Board with a brief summary of the plan and then we will stand for questions from the Board.

CHAIRMAN CHAVEZ: Okay. We've just been provided an implementation plan document with some bullet points and we have a letter from Pam Roy, the Chair of the Food Production and Land Use Subcommittee. Also a member of the Santa Fe City and County Advisory Council on food policy. So questions to staff? Commissioner Anaya.

COMMISSIONER ANAYA: Hi, Pam. I've got a question for Pam. So just looking at – and I know there's going to be very many components based on the bulleted

information that I'm seeing in front of me. But one of the thoughts that comes to mind is ranching and cattle going to market. A lot of people, especially in Santa Fe County, we take our beef to other auctions – Belen, Roswell, Clayton, throughout the region, not only in New Mexico but in the West Texas region, the panhandle, Oklahoma.

In this policy, I would ask that we figure out and have some targeted discussions about how cattle producers in Santa Fe County might figure out a way through some type of co-op initiative or collective effort where we have people here that can access and buy that local beef here. It's easier said than done, I know, but I think I would like that as part of the discussion and the initiatives. Because we know that producers of cattle, no matter how small or large, no matter if they're taking one steer or heifer to market or a mother cow, that they're not typically staying here necessarily. So if there's a way we could figure out a way to provide access for those small producers more, in particular, which is the majority of beef producers in the state, providing them access to that. So do you have any comments or thoughts on that?

PAM ROY: Mr. Chair, Commissioner Anaya and Commission members. I really appreciate that and I know Erin Ortigoza will also go into further depth around this whole initiative. As we know, cattle production is our second largest part of our agriculture sector and agriculture statewide in New Mexico is the fourth largest economic sector. So what's really exciting about this plan and the resolution and the implementation of it is that it's going to really, I think, put Santa Fe County in a strong position for doing exactly what you're suggesting, Commissioner Anaya, which is really looking at what our production issues are. Where's the infrastructure? Where's the distribution? And how can we actually further invest and find those creative ways of investing in the agriculture in our county and regionally so it supports that.

And as you know there are also so really great opportunities to create more marketing. I know that the resolution is also going to address that in the implementation plan, how we can further market our own products within Santa Fe County and also outside of Santa Fe County. I'll report back a little bit more after Erin. Does that help to address your question, Commissioner Anaya?

COMMISSIONER ANAYA: It does, and I guess the one thing I would add is it's not just cattle, it's any form of production. It could be swine, it could be goats, it could be chickens. There's a whole array of products that go to market and agriculture in farming and ranching that go to market and I think we need to encompass all those and figure out how might we provide access for buyers to tap into that naturally produced agriculture as opposed to larger production, feedlot-oriented production of foods, which is what a lot of people want. They want that grass-fed beef where they can get it and where they know they can trust that the animals have been cared for appropriately and they have a point of sale here in Santa Fe. And that's across the industry. So I'm interested and supportive of the resolution and interested to help see it through and provide those types of options in the region.

CHAIRMAN CHAVEZ: Good comments, Commissioner Anaya, because I think we can produce and grow a lot but marketing – well, first producing that product affordably within reason and finding a market both local and outside of the county is I think really key in how we grow our economy, so I really appreciate those comments.

COMMISSIONER STEFANICS: Mr. Chair.

CHAIRMAN CHAVEZ: Commissioner Stefanics.

COMMISSIONER STEFANICS: Thank you. The New Mexico First group is having some agriculture resiliency meetings around the state, and they didn't have any in Santa Fe but there's one tomorrow in Albuquerque. Is this – are you all participating in that to see if it might provide some background or framework?

MR. GRIEGO: Pam from the Food Council will be participating in that. I was not aware of it.

COMMISSIONER STEFANICS: Okay. Thank you.

CHAIRMAN CHAVEZ: Good. Any other questions to staff?

COMMISSIONER HOLIAN: Mr. Chair.

CHAIRMAN CHAVEZ: Commissioner Holian.

COMMISSIONER HOLIAN: I would like to request that Erin make a short presentation sort of outlining this ag and ranching implementation plan process. I'm really thrilled that not only do we have an agriculture plan but we're actually talking about implementing it and actually making it a reality. And I think that this is actually putting us in the forefront of – a lot of people talk about how important it is to do local farming and so on but I think we're actually in the forefront of making it happen. So with your indulgence I would love it if Erin could sort of make a small presentation on exactly what we're planning to do.

ERIN ORTIGOZA (Planning Department): Thank you, Mr. Chair, Commissioners. Over the past many years Santa Fe County has adopted an extensive policy framework in support of agriculture. We have a comprehensive review of agriculture in our Sustainable Growth Management Plan, the 2015 version we recently adopted. Our Santa Fe County economic development plan identifies agriculture as one of six target industries projected for growth over the next many years. Our Santa Fe County Health Action Plan also discusses a goal of increasing consumption of healthy food for Santa Fe County residents.

The planning for Santa Fe's food future, the Querencia, a story of food, farming and friends, is Santa Fe County's food plan adopted in 2014, and the Sustainable Land Development Code recently adopted has several regulatory aspects to it that support agricultural production throughout the county. There is also a series of resolutions passed since the early 2000s that speak to various aspects of agriculture including seed sovereignty, revitalization of agriculture, the state of rural agriculture and agricultural economies and supported local fresh fruits and vegetables to New Mexico schools initiatives.

With the passage of this resolution staff identifies stakeholders to conduct a series of meetings to gather community input for the agricultural implementation plan. Stakeholder groups will include not necessarily limited to farmers and ranchers, community and acequia associations, agricultural program and policy groups, institutional and other potential wholesale buyers in the area, tribal nations' food and agricultural programs and government and academic agencies.

Based on staff's review of the 2015 Sustainable Growth Management Plan's

Chapter 4 policies and goal areas five key areas of focus have been identified to be developed through the stakeholder focus groups, through community input and through continued staff review. The following focus areas will implement the policies in Chapter 4 of the SGMP. These five areas include a transfer of development rights program, a clearing house that would connect farmers and ranchers with agricultural land and resources, a systematic approach to agricultural use on County open space properties, and there would be two aspects of public information and outreach – local food and healthy eating, and Santa Fe County agricultural land preservation and revitalization outreach.

A key part of the agricultural implementation plan will be an implementation matrix and this matrix would include measurable outcomes for each of the steps, a timeline indicating short- and long-term goals, lead and partners identified for each action, and it would also identify ways of developing baseline data. For example, economic trends for agricultural businesses, an inventory of Santa Fe County agricultural resources, and identifying spatially on maps where we have agricultural land in Santa Fe County. Thank you and we stand for questions.

COMMISSIONER HOLIAN: Thank you, Erin. I would really like to thank our staff, you, Erin and Robert and Tony and all of the other staff who really worked hard to put this process together. I think it's very, very impressive. Also, I would like to ask Pam Roy who's here representing both the Food Policy Council, I guess, as well as Farm to Table, if you have any comments on this.

MS. ROY: Mr. Chair and Commissioner Holian, thanks so much. Just quickly, we want to thank you all very much for your support on this, as a Santa Fe Food Policy Council member, and also, our Food Production and Land Use Committee, which is part of the Santa Fe Food Policy Council's work and Commissioner Holian attends every single meeting, I can't tell you how amazing your staff is. Your Planning Department, your Assessor's Office, Daniel King, are part of that committee, along with the Santa Fe Conservation organization and the New Mexico Land Conservancy and now the Western Landowners Alliance. The idea is to see how all these things integrate and what are some pro-active things we can do to not only preserve, as Erin mentioned, agriculture, but how can we, as you mentioned, Commissioner Anaya, really look at some forward thinking and things that we can really be doing that are really going to create more economic opportunities for agriculture in our county and the surrounding areas.

We've also been looking at what other counties have been doing across the country including like Picton County in Colorado where they're using county open space in providing long-term leases to new farmers, young farmers, older farmers, but farmers who may not be able to afford land but are really committed to agriculture and creating economic opportunities in their county. So we've got some great examples and we have got an incredible team here who are really dedicated for the long haul on this implementation plan to be of service to you all. Thank you very much for the opportunity to be here today.

COMMISSIONER HOLIAN: Thank you, Pam. I just want to add that I'm really, really proud of what Santa Fe County is doing and I'm going to brag about it a lot, I'm pretty sure. So, Mr. Chair, with that I would like to move for approval.

COMMISSIONER ANAYA: I'll second that, Mr. Chair.

CHAIRMAN CHAVEZ: There's a motion and a second and I'm just going to read the title and the final now therefore be it resolved of this resolution. A resolution to develop an agricultural and ranching implementation plan in Santa Fe County to support the 2015 Sustainable Growth Management Plan. Now, therefore, be it resolved that the Board of County Commission does hereby recognize the importance of agriculture and ranching to the culture and economy of the county and directs staff to develop an agricultural and ranching implementation plan in Santa Fe County to support the 2015 Sustainable Growth Management Plan. So there's a motion and a second.

The motion passed by unanimous [5-0] voice vote.

III. C. 3. Resolution No. 2016-6, a Resolution Adopting 2016 Schedule of New Water Deliveries for First Six Months of 2016 and Setting Aside Additional Water for Certain Planned Subdivisions

CLAUDIA BORCHERT (Utilities Director): Good afternoon, Chair, members of the Commission. Before you is a requirement that I'm fulfilling per Resolution 2006-57, which requires utilities to bring forward a new water delivery schedule two times a year. The new water delivery schedule identifies any projects that will need water from Santa Fe County utilities within that year and the delivery requirement expires if a project does not actually take the water within one year. I'm also merging that requirement with a condition that we have been attaching to development that it requires a set-aside from the Commission before final development approval of projects. So this is kind of a merge of these two processes, and given the merging of those two, Santa Fe County is requesting the approval of the proposed set-aside of 134.8 acre-feet, 128 of which is for specified projects that are listed in the resolution, and six acre-feet, five percent, is set aside for the County for yet unidentified purposes. That's also per Resolution 2006-57. With that I'll stand for questions.

CHAIRMAN CHAVEZ: Thank you, Claudia. Questions of staff?

COMMISSIONER HOLIAN: Mr. Chair.

CHAIRMAN CHAVEZ: Commissioner Holian.

COMMISSIONER HOLIAN: Claudia, I have a question that does not directly had to do with this particular item but is kind of related and that is when we install the line that's going out to Cañoncito, how will we determine how much water we will be delivering along the way, perhaps to residences? And how much water will be delivered in Cañoncito as well? And I guess it will come under this, we will make a decision like this, that we are going to be delivering – agreeing to deliver a certain amount of water, I assume.

MS. BORCHERT: Mr. Chair, Commissioner Holian, the project has been built for approximately – I want to say 80 acre-feet. It may be a little bit more than that, and the primary – the known demand on the end of that line will be the Cañoncito Mutual Domestic Water Association. And then we will have a public meeting, or multiple, like

we had in La Cienega that will allow people along the way from the intersection of the Lamy Junction heading down Old Las Vegas Highway to Cañoncito, to elect to hook up and the system was designed with extra capacity to allow all those houses along there to hook up and so it will be just a matter of their preference or their choice whether they choose to hook up or not.

COMMISSIONER HOLIAN: Do you have an estimate of what the maximum amount of water that we might deliver would be?

MS. BORCHERT: I think I better get back to you on that. I know I have it in my office. I don't have it off the top of my head.

COMMISSIONER HOLIAN: Okay. But we have plenty of capacity, right?

MS. BORCHERT: The capacity was certainly limited in focus to that service area from the Lamy Junction to Cañoncito and including the Cañoncito Mutual Domestic.

COMMISSIONER HOLIAN: Thank you, Claudia. Mr. Chair.

CHAIRMAN CHAVEZ: Yes.

COMMISSIONER HOLIAN: I move for approval if there are no other questions.

COMMISSIONER STEFANICS: Second.

CHAIRMAN CHAVEZ: We have a motion and a second. I just have one question, Claudia, and this may not be germane to the item that's in front of us but I'll put it out there and see where it fits best. We have new water deliveries that are scheduled for 2016 and you have a list. There's a total of 128.37 acre-feet for the list of six or seven project developments. Overall, when we approve development I know that the developers bring all or a portion of their water to that project, to the County.

MS. BORCHERT: Mr. Chair, we are – it depends on when they started their development process. If they have started it new we require them to bring water rights. If they were already in the development process before we started to sort out how this resolution applies, we are allowing some people to pay fees in lieu of. So in one way or another all projects are either being old water service contracts, water rights or money for their water right portion.

CHAIRMAN CHAVEZ: Okay, so that's kind of what I would say the front end of the discussion. So moving down the line how do we know if or when any particular development is sticking to their water budget and what's been allocated to that particular development or project?

MS. BORCHERT: Mr. Chair, that's an excellent question. Annually, we do our gallons per capita per day analysis and that comes by sector and even further by subdivision. And that is something that we are starting to match the approvals that occurred per subdivision with the actual water use per subdivision and even to per individual household. It's not something that's been routinely done in the past. It's something that we are paying attention to and working towards.

CHAIRMAN CHAVEZ: And does any of that depend on metering any of these waterlines or delivery systems that are either in place now or that we're contemplating in the future?

MS. BORCHERT: Mr. Chair, in this case with all the County utility customers, we meter every single one of them. So we have good data on their actual usage.

CHAIRMAN CHAVEZ: Good. Okay. Thank you. Those are my questions and comments. Any other comments, questions? There's a motion and a second.

The motion passed by unanimous [5-0] voice vote. [Commissioner Anaya voted after the fact.]

III. C. 4. Resolution No. 2016-7, a Resolution Requesting an Increase to the Project Funding Allocation for the Pojoaque Recreation Complex, Agua Fria Village Utility Lines, and Vista Aurora Sewer Line Projects, and Requesting a Budget Increase in the State Special Appropriations Fund (318) to Budget Grants Received for those Projects /\$330,000

CHAIRMAN CHAVEZ: Both the Vista Aurora sewer line project and the utility line project for the village, both of those would benefit the village because the Vista Aurora Subdivision is also in the traditional Agua Fria Village. We have the Finance Department Director on this item. I think she had to leave earlier.

MS. MILLER: Mr. Chair, she's here, but I can just let you know that these are state appropriations, severance tax bond grants that we received. We have other County funds for these projects and we've just executing these agreements and are asking to budget them to the projects that they were appropriated for.

CHAIRMAN CHAVEZ: So if we could, just for my benefit and I guess for the benefit of the Agua Fria Village, can we talk about the Agua Fria Village utility line project and the Vista Aurora sewer line project?

MS. JARAMILLO: Mr. Chair, what specifically about the project? If it's related to the actual project itself I'm going to have to defer to Public Works.

CHAIRMAN CHAVEZ: That would be fine. Whatever works best. I guess I'm looking for a summary in the benefit of each of those projects. Thank you.

MARK HOGAN (Public Works): Mr. Chair, Commissioners, Vista Aurora project is for the purpose of addressing a wastewater disposal system that functions more reliably than it does right now. We're looking at two different alternatives. One is to reroute it and the other one is to set it deeper so that it has a gravity drain. Both this project and the utility study in Agua Fria are being run through the New Mexico Environmental Department so we're needing to go through their process for procuring professional services as well as prosecuting the scope of work has to be through their standards. So that's kind of a general overview. If I can answer any specific questions I'd be happy to.

CHAIRMAN CHAVEZ: Well, the only other thing I was looking for I guess is that we have the \$330,000 that we're sharing between I guess three projects – the Pojoaque Recreation Complex, the Agua Fria utility line project and the Vista Aurora

sewer line project. So maybe just give us a dollar amount, if you could break that down for us. I think part of it is in our packet already but I just want to be sure that we're given the best information.

MS. JARAMILLO: Mr. Chair, so the one grant for Pojoaque Recreational Complex and Fields was for \$100,000. The grant for the Agua Fria Village, the waterlines, was for \$190,000, and for Vista Aurora, that was \$40,000.

CHAIRMAN CHAVEZ: Okay. Thank you. Are there any other questions of staff? Pleasure of the Commission?

COMMISSIONER HOLIAN: Mr. Chair, I move for approval.

COMMISSIONER ROYBAL: Second.

CHAIRMAN CHAVEZ: We have a motion and a second.

The motion passed by unanimous [5-0] voice vote. [Commissioner Anaya voted after the fact.]

III. D. Miscellaneous

2. Request Approval of Amendment No. 1 to the Lease Agreement and Access Easement Between Santa Fe County and the Jacona Land Grant Association

ROBERT MARTINEZ (Deputy Public Works Director): Mr. Chair, Commissioners, on August 26, 2014 the BCC approved a lease agreement between the County and the Jacona land grant for property in Jacona for a new solid waste collection center. The facility has been designed and is currently out to bid with the bid opening scheduled for this Friday. The DOT required the Jacona land grant to vacate their existing driveway and share the access that the County is going to construct for the collection center to use as their primary access as well.

So because of that the land grant requested that the County amend the boundary of the lease property so they have unrestricted access to their property. So the County resurveyed – had somebody resurvey the property. We made sure that the acreage remain the same, we added acreage to other parts of the property so the compensation is still for the same amount of acreage.

Another thing that is required since we adjusted the boundary of the property is we needed to get an easement from the land grant to make sure that we had legal access to the collection center. So the Public Works Department at this time is requesting approval of the lease amendment which basically just replaces the survey and also requesting approval of this access easement for the facility. I stand for questions.

CHAIRMAN CHAVEZ: Thank you, Mr. Martinez. Any questions of staff? Commissioner Roybal.

COMMISSIONER ROYBAL: I don't have any questions but I'd like to move for approval.

COMMISSIONER STEFANICS: Second.

CHAIRMAN CHAVEZ: We have a motion; we have a second.

The motion passed by unanimous [5-0] voice vote. [Commissioner Anaya voted after the fact.]

III. D. 3. Request Approval of Construction Contract No. 2016-0114-FD/MM Between Santa Fe County and LLR Construction, LLC, in the Amount of \$1,023,473.00, Exclusive of GRT, for the Construction of the Glorieta Fire Station No. 2 and Request Signature Authority be Granted to the County Manager to Execute the Purchase Order

BILL TAYLOR (Purchasing Director): Thank you, Mr. Chair, Commissioners. We're here before you to award the construction contract. As you mentioned, Mr. Chair, this is for construction of a new fire substation in the community of Glorieta which would consist of drilling a well, construction of the fire station with three apparatus bays, office space, meeting room, kitchenette, restrooms, storage. We did an invitation for bid, Mr. Chair, and we received eight bids. The lowest responsive bid was LLR Construction and with that, Mr. Chair, I will stand for questions.

CHAIRMAN CHAVEZ: Thank you, Mr. Taylor. Questions of staff?
Commissioner Holian.

COMMISSIONER HOLIAN: Thank you, Mr. Chair. I don't have any questions but I just have a couple of comments. First of all, I really want to thank you, Bill and Chief Sperling and all the other staff who worked on this particular project, getting it moving forward. I'm really pleased to see this project going forward. I know that the Glorieta Pass Fire Department covers a lot of ground and a lot of the responders who live out there live pretty far away from the station that is there now, and so it takes them a long time to drive to the station, get the equipment that they need and then to drive back to wherever the particular incident that is occurring is happening.

So I think that getting this moving forward is going to really improve the response times out in the Glorieta area. So just again, thank you all for your hard work in making this a reality.

MR. TAYLOR: Mr. Chair and Commissioners, thank you.

CHAIRMAN CHAVEZ: And I wonder, Commissioner Holian, if those response times would reduce fire insurance for some of those residents. Do you imagine that that would be the case?

COMMISSIONER HOLIAN: Chief Sperling could address that issue.

CHAIRMAN CHAVEZ: Because I know that we have an ISO fire rating that we have to deal with, right, Chief?

DAVE SPERLING (Fire Chief): Thank you, Mr. Chair. I can't speak to what ISO will definitively do but my expectation is that the addition of a substation will help us reduce the ISO rate in the Glorieta District.

CHAIRMAN CHAVEZ: And can we be pro-active in any way in making that happen or does it just kind of happen on its own?

CHIEF SPERLING: Well, it mostly happens on its own but ISO did

recently, Mr. Chair, ask for a re-inspection of the Glorieta District and we convinced them to put that off until the substation has been construction. So there definitely willing to work with us. They too want to see an improvement in that district ISO.

CHAIRMAN CHAVEZ: Good. So that's encouraging then. Thank you.

COMMISSIONER HOLIAN: So, Mr. Chair.

CHAIRMAN CHAVEZ: Commissioner Holian.

COMMISSIONER HOLIAN: If there are no further questions, I'll move for approval.

COMMISSIONER ROYBAL: Second.

CHAIRMAN CHAVEZ: Okay, we have a motion and a second to approve the purchase order to do the construction on the Glorieta Fire Station #2. There's a motion, there's a second. Commissioner Anaya, you're okay?

COMMISSIONER ANAYA: Just congratulations to the district. I'm familiar with the site and look forward to seeing the project.

CHAIRMAN CHAVEZ: So we have a motion and a second.

The motion passed by unanimous [5-0] voice vote.

- III. D. 4. **Request Approval of Professional Service Agreement No. 2016-0150-DWI/BT with Christus St. Vincent Regional Medical Center, CARE Connection in the Amount of \$600,000 to Provide Detoxification Services in for the Remaining Fiscal Year 2016 and Fiscal Year 2017, if Appropriated, Granting Signature Authority to the County Manager to Execute the Purchase Order [Exhibit 6: Revised Staff Memorandum]**

MR. TAYLOR: Thank you, Mr. Chair, Commissioners. The Purchasing Division, working with Community Services Department issued the RFP for the detoxification services for drug detoxification facility to serve the public. We received one proposal from Christus St. Vincent in the amount of the \$300,000. The DWI program has been funded in this appoint for a number of years that Lupe Sanchez could speak to and answer any questions.

What we have amended here is in relationship to the funding cycle for this program. The first term of the agreement we want to initiate an 18-month contract or agreement which will take us through June 30, 2017. We have funding to take us through June 20, 2016. There is not appropriation language in the agreement that if we are not appropriated then the contract will become null and void, but what you have before you right now is an 18-month initial term to get in sequence with the funding cycle. It's been a little bit awkward to manage these contracts providing services when the money is paid out prior to the end of the term. So this would bring the funding and the term in sync. And I'll stand for questions.

COMMISSIONER STEFANICS: Mr. Chair.

CHAIRMAN CHAVEZ: Commissioner Stefanics.

COMMISSIONER STEFANICS: Thank you, Mr. Chair and thank you, Mr. Taylor, but I have a question for Lupe. What kind of evaluation do we do on services

provided and rendered from past years?

LUPE SANCHEZ (DWI Coordinator): Mr. Chair, Commissioner Stefanics, there really hasn't been a thorough evaluation done. It's something that we're looking at, because we're getting additional funding through our distribution funds which comes from the liquor excise tax. So we'll be looking at issuing an RFP to have evaluations conducted on the programs, which includes other parts of the DWI program.

COMMISSIONER STEFANICS: Well, I know that a year or two ago that we had thought there might be other bidders on this activity and this contract and it's a rather substantial contract for Santa Fe County. So I just want to make sure that the services that we're providing, and Santa Fe County used to provide them ourselves, of course, but we just want to make sure that we're satisfied with the services.

MR. SANCHEZ: Mr. Chair, Commissioner Stefanics, we get progress reports from the Sobering Center, Christus St. Vincent's, because we have to submit information to DFA regarding the services that they're providing, so we do get quarterly progress reports from them on the number of clients served and demographics on the clients and those types of things. So we do get information from Christus St. Vincent's.

COMMISSIONER STEFANICS: Mr. Chair, do we get any kind of reports on re-admissions?

MR. SANCHEZ: Commissioner Chavez, Commissioner Stefanics, yes, we do. We get the number of re-admissions, how many new clients reported, how many clients from out of county, those types of things. So we do get that information.

COMMISSIONER STEFANICS: Well, if we – the reason I'm asking your these questions is if we have a high percentage or re-admissions, is there something different that needs to be done, and that's part of the evaluation question. So I would look forward to us doing something specific this year on evaluation. Thank you, Mr. Chair.

CHAIRMAN CHAVEZ: That's a good point, Commissioner Stefanics, because sometimes these programs or these facilities can be somewhat of a revolving door and I guess we want to eliminate that as much as possible and provide programs to put people in a better position so that we don't have to depend on these facilities as much as we have in the past. I know that's a big task but I think that's really where we want to go.

MR. SANCHEZ: That's true, Mr. Chair, Commissioners. That's one of the things we did. We expanded the scope of work so that they would have to provide more information to us regarding after-care, continuum of care for the clients, because it's something we're interested in, because what we're seeing is once a client is discharged we want to know what's happening to them. Are they getting other services within the community and what those services are and if those services are working also. So we're really interested in the continuum of care. So it's something that we've put in the scope of work in this contract that they'll be providing to us, which hasn't been really done in the past.

CHAIRMAN CHAVEZ: And this is a big challenge. It takes a lot of effort. You have to invest the dollars in it to try to turn things around. But we see this, a similar situation in our court systems and in our jail, both adult and youth detention facilities. So hopefully this will be a way where we can turn people's lives around and maybe at some point not have to do as much work at the back end and hope that we can

eliminate some of this in the future. Any other questions from staff? So we have a request for this PSA. I'll go ahead and make a motion to approve the professional service agreement with Christus St. Vincent in the amount of now \$600,000.

COMMISSIONER ROYBAL: Second.

CHAIRMAN CHAVEZ: We have a motion and a second.

The motion passed by unanimous [5-0] voice vote.

CHAIRMAN ANAYA: Mr. Chair, my reluctant aye goes to some of that Commissioner Stefanics is saying. The inception of this particular project had greater aspirations beyond initial sobering and detoxification that had linkages to intensive coordination with providers throughout the county and the region and I actually do think that it's lost some of its drive as it used to have. And it's not anything against you, Lupe or staff, but I do think it's also something that our Health Policy and Planning Commission should have on their radar as well, because the idea was to not just provide that initial sobering and detoxification but to provide that adequate linkage to those other services and direct case management, attract those people so that we could hopefully reduce that recidivism rate. So I think it's been duly noted by Commissioner Stefanics and others, but I would echo those sentiments and ask that we keep a close eye and that we also engage some of our other experts and our volunteer committees like the Health Planning Commission to help us with that review process. Thanks.

CHAIRMAN CHAVEZ: Thank you, Commissioner.

IV. MATTERS FROM THE COUNTY MANAGER

A. Miscellaneous Updates [Exhibit 7: NMDOT Statistics]

MS. MILLER: Yes, Mr. Chair. Just a couple of things. On the dais in front of each of you there's a copy of the NMDOT Traffic Records Bureau, statistical summary by county for vehicle-related fatalities as compiled by the New Mexico Department of Transportation. I just wanted to point out that overall, Santa Fe County has had a reduction in alcohol and non-alcohol related vehicle fatalities between 2012 and 2015. So we just put that out there for you to see.

Additionally, Martin Luther King holiday is next Monday, January 18th and Santa Fe County offices will be closed in observance of that. However, the Association of Counties will be starting up their mid-winter conference and Monday, Tuesday and Wednesday there are EDGE classes, so there are some County employees who will be taking classes and we'll be giving them comp time in exchange for that, but the actual offices will be closed.

And then as I said, the Association of Counties conference starts them, EDGE classes are Monday, Tuesday, Wednesday. The actual conference itself starts on Tuesday. In addition, the general membership and Multiline and Workers Comp boards are Tuesday and the conference goes through Thursday. And I believe that we have signed anyone up that had requested to be signed up but if we haven't signed you up and you would like to go we can I'm sure still get you in.

And then the last thing is that Growth Management Department is going to print copies, color and tabbed copies of the SDLC and the SGMP that they'll have available for sale at cost. Should be much less than selling them or having somebody who has to do it at 50 cents a page. So as soon as those are available we'll have them out with the prices and I just wanted to let you know we'll be doing it.

And then a couple other things. The legislature, as you know, starts next Tuesday, 12:00 pm, runs through 12:00 pm Thursday, February 18th. This is a 30-day session, and then the date for the final introduction of legislation is February 3rd. And I think as of yesterday there were 215 pieces of pre-filed legislation including a number of joint resolutions for constitutional amendments and our legislative staff will be giving you updates on that at each one of our meetings as well as by email.

And then the last thing, there is a community organizations and registered organizations program launch. The County is doing that as part of implementing the growth management plan and the code, and this process will encourage public participation and public recommendations and increase notification. This launch is going to include press release, County websites with information regarding both the community organization and the registered organization programs, including application process. It's also going to include use and updating of the County's contracts database and using 13 community planning committees and the County contacts database, and it's also going to work with the Commissioners' liaisons to ensure messaging is out to each individual Commission district, and also will include placement of newspaper ads in the *New Mexican*, *Rio Grande Sun*, the *Journal North*, and the *Edgewood Independent*.

So this is making sure that we get more community participation and better information our relative to the code and the plan to all the different community groups.

COMMISSIONER ANAYA: Mr. Chair.

CHAIRMAN CHAVEZ: Commissioner Anaya.

COMMISSIONER ANAYA: Mr. Chair, Ms. Miller, a couple of items. Representative Jim Trujillo, I had a meeting with him and I haven't had a chance to visit with you, Commissioner Holian, but I think you'll be pleased to hear that he is actively pursuing additional recognition and work towards the Glorieta Battlefield, and he asked if I would support that initiative and I said that the Commission, through Commissioner Holian and others' efforts have continuously carried a resolution supporting the battlefield and commemorating the battle, and that I would absolutely be supportive of it. So I wanted to bring that back to the Commission to let them know that he is going to carry some – it sounds like he's going to carry some legislation and seek some funding for better acknowledgement of the Battle of Glorieta at the Glorieta Battlefield.

And so as I get that information I'll send it to you, Commissioner Holian, because that's your district, and that's something that we can keep our eye on and maybe we can have some vote of support for it as we move it forward.

I also got feedback from some volunteer firefighters relative to how we communicate. Things have changed. Where's Chief Sperling; he was here a minute ago but maybe he had to leave. But we used to just have pagers with the volunteer firefighters and the commanders but now we utilize – they even utilize phones. They have cell phones and they even do texting of calls. They'll send a text message out. And I don't

know all the complexities of the process but I do know that it sounds like they're only able to access the phones and can't utilize the text component. So I wonder, Ms. Miller, if you'd look into that and provide some feedback as to what the volunteer districts have and what access they have to utilize. I'm talking about government resources, right? Where they're utilizing government phones. It sounded like they were raising a question as to not being able to use the text component and only being able to use the phone component. So you'll have to visit with Chief Sperling and maybe learn more about that with the Chiefs Association.

Those are a couple items that I had. I also want to acknowledge and thank the Commission. The Board of Commissioners, we provided some seed money for a special initiative with the Workforce Development Board. They work specifically with the Santa Fe Community College and they did an excellent program for individuals trying to get back into the workplace. They targeted single mothers and other individuals that weren't in the workforce. They provided them with some intensive training – I think it was over a two- to three-week period and David Griscom worked on that initiative.

I'd actually like staff to bring back at an appropriate time – doesn't have to be the next meeting, but maybe at the February meeting. I would like to bring back those teachers that were in that program from the Community College, the Workforce Board and for me most importantly and for all of us I think, those people that actually completed the program, many of which have been successfully placed in employment. And so I would ask that we do that.

Chris, there was one other thing that I asked to be put on an upcoming agenda. What was that? Oh, thank you. Thank you very much. I've been spending a fair amount of time in the La Cieneguilla and La Cienega area, specifically along the Santa Fe River and I think it's time that all of us got back out there, Public Works staff and we need to do an analysis of that river. I know we passed a resolution to try and deal – the beavers is just one component of it, but there's erosion issues. There's ponding issues. There's code enforcement issues. There's property damage issues that affect County property, not just private property but there's private property owners that are approaching me. Mr. Ed Sceery is one individual that is in particular that has done a lot of restoration of his property and his family.

But there's others and there's County road damage concerns. So I just wanted to bring those up under those legislative matters. Some of those were also brought up through legislators as well that represent that same La Cienega/La Cieneguilla area. I think Representative Richards and Representative Trujillo have some cross over and overlap in that area. So I know we have another place and I'll remain silent on that area under Matters from the Commission but those are connected to some of the concerns that I've been hearing connected to even legislative matters. So thank you for that indulgence, Mr. Chair.

CHAIRMAN CHAVEZ: Thank you, Commissioner Anaya.
Commissioner Holian.

COMMISSIONER HOLIAN: Thank you Mr. Chair. On the issue of the Santa Fe River, I would also like to request that the Santa Fe Girls School be involved, because they have property out there and they are doing restoration activities.

COMMISSIONER ANAYA: Absolutely. They have been involved in the discussions with staff. I've been working with staff, the Legal Department, the Girls School, affected private owners, but also other property owners, some of which have never called Santa Fe County staff but have called me on a regular basis. So we need to make sure all aspects are reviewed and analyzed as we bring it forward. But it's not an issue we can look the other way on any longer and pretend it doesn't exist, I guess, relative to some of the beaver issues and the damming and the ponding that's going on and the impacts that it's having to that area and those roadways. Thank you, Mr. Chair.

CHAIRMAN CHAVEZ: Thank you, Commissioner Anaya.
Commissioner Stefanics.

COMMISSIONER STEFANICS: Mr. Chair, just on this point, I understand that there is a lawsuit that's going on that I don't believe the County should interfere in and if we can keep the discussions to everything except the lawsuit I think that would be appropriate.

CHAIRMAN CHAVEZ: I guess I will disclose at this time that I have a working relationship with the Santa Fe Girls School. I'm in the school twice a week on a separate project that's part of their program. So I appreciate the comments that you made, Commissioner Stefanics, because I am aware of both the work that the Girls School is doing along that river corridor for restoration effort, water quality monitoring. So we do need to stay out of that but we do need to support the school's efforts as much as possible. So I'll just put that out there as a disclaimer.

COMMISSIONER ANAYA: If I could, Mr. Chair, I'm not speaking to the lawsuit. I'm speaking to damage to roadways and public property and a resolution that I carried and brought forward over three years ago to this Commission where we had specific goals and objectives and so that's part of the update that I'd like to get some feedback on.

Relative to the judicial or legal matters, those are matters they need to deal with but we have obligations and responsibilities through our code enforcement and through the maintenance and the preservation of our roadways for that particular area of those La Cieneguilla and La Cienega residents and that's what I'm speaking to, not just the one. I could name others. I named Mr. Sceery because he had a specific request and I want and specifically looked at his item but there's many along the corridor and many, many La Cienega and La Cieneguilla residents who are affected. So when we can bring it back I think it would be appropriate to re-engage the dialogue, figure out where we're at and then figure out what is the game plan moving forward collectively.

CHAIRMAN CHAVEZ: Thank you, Commissioner Anaya.
Commissioner Roybal, do you have any questions on this update or legislative session?

COMMISSIONER ROYBAL: No, I don't at this time.

CHAIRMAN CHAVEZ: Okay.

COMMISSIONER STEFANICS: Mr. Chair, I don't think we discussed legislative matters.

MS. MILLER: Mr. Chair, actually Tony had some things on legislative matters. I talked about the general legislative session but Tony has some additional stuff on it.

COMMISSIONER STEFANICS: And I have an item too.

IV. B. Legislative Session [Exhibit 8: Initial Report]

MR. FLORES: Thank you, Mr. Chair. In your packets or on the dais I provided this update which is our first swing at where we stand as far as the 2016 legislative session. Ms. Miller indicated as of yesterday or last night we did have 215 pre-filed pieces of legislation. Pre-filing could start in early December. A number of issues that have potential impact to the County dealing with everything from disposal of public property to the Public Works Act and the minimum wage requirements for Class A counties, all the way to six or seven constitutional amendments that will be discussed through the session.

What we've done here is we've provided the first swing, so to speak, of those matters that would affect us and the resolution that's been attached to that and then we've also provided in this update all the resolutions that the Board adopted on behalf of the New Mexico Association of Counties priorities. Included in that packet I have provided the entire listing of the pre-filed bills. We have started in this packet, of the 215 I think we have 70 that we've identified that could potentially impact us as a county and we have started the initial analysis on those bills. However, because they're pre-filed, we do not have the FIR or the fiscal impact report or fiscal impact analysis that the state does once this actually becomes a piece of legislation that's introduced. So that will happen quickly after Tuesday.

In addition to the packet I've provided you the LFC's recommendations that were submitted yesterday to both sides, the entire legislature, to both sides of the aisles and it talks about what those recurring and projections and executive budget requests versus legislative budget requests versus departmental requests. And of course those are important because the Association of Counties, one of the priorities that we've supported as a county is the restoration of detention funding. And if you notice, the executive budget is higher than the Corrections budget. So there are going to be some of those dialogues going back and forth and even as of this morning we were informed that there would be some representation and some legislation by a couple legislators on senior housing transportation issues that will be introduced over the next couple of days. That's an important one for us because it deals with our transportation costs and how we're able to pay for that.

So what I'm requesting from the Board is if there are items that the Board, as Commissioner Anaya indicated, the Glorieta Battlefield, if that's a piece of legislation that's introduced by Representative Trujillo, that we quickly, if the Board directs us to put a resolution together in support of that piece of legislation so we can have it in hand when we start the discussions with the session next week.

We've also been told that the bills that were introduced last year on the authority of county governments versus state government as it relates to certain activities on properties probably will be introduced again. They have not been filed yet and those have dealt with different land use situations where the state would have authority over us in lieu of our land use code. So I've been told that those will probably be introduced again right as the session starts so those were quite contentious hearings. Commissioner

Stefanics and I attended a number of them and I do anticipate that happening again this year.

CHAIRMAN CHAVEZ: So give me an example of how that would apply, the state superseding our land use code.

MR. FLORES: Mr. Chair, the way that the bills were introduced last year, the state would have had the authority for certain permits or certain uses on pieces of property that basically superseded us, everything from setbacks to dust control to types of uses, hours of operation, etc. So those are the things that we watched last year when it took that control of the authority outside of the local government and gave it entirely to the state which we testified last year they're not equipped to handle a land use application as we are. So I won't get into the specifics of what type of uses are but that was the discussion last year.

CHAIRMAN CHAVEZ: Okay. That helps. Thank you. Any other comments or questions on the legislative update?

MR. FLORES: And then Mr. Chair, there's one item that Commissioner Stefanics had brought up.

COMMISSIONER STEFANICS: Mr. Chair, at the last County Commission meeting, I think it was Commissioner Anaya who said that we should do something on the County indigent funds. And the Healthcare Policy Committee of the New Mexico Association of Counties actually met yesterday afternoon, came up with a resolution that will be considered at the Board meeting next Tuesday. Some county commissions are already considering it before the Board passes it and I believe that Ms. Miller provided it to you, but I've provided you another copy on your placemat because it has a change of two words. *[Exhibit 9]*

So this draft resolution I believe will pass the board next week because we had a high percentage of counties participating in the call yesterday afternoon. Basically, the resolution says that the Association of Counties strongly opposes any legislation that imposes further financial obligations to fund the safety net care pool and hospitals and that the Association of Counties will endorse and support legislation which protects the counties' autonomy to spend their own money, and that if there are further discussions on the second page, if there are further discussions about alternative funding for hospitals that we need to be involved.

CHAIRMAN CHAVEZ: So, Commissioner Stefanics, the resolution that you're reading, is it different than the one that's in –

COMMISSIONER STEFANICS: It's different by two or three words.

CHAIRMAN CHAVEZ: Okay.

COMMISSIONER STEFANICS: And so it's on your desk, the new one.

Thank you.

COMMISSIONER ANAYA: Mr. Chair.

CHAIRMAN CHAVEZ: Thank you. Okay. So this is the one that we'll be working off of, Commissioner Stefanics?

COMMISSIONER STEFANICS: Probably.

CHAIRMAN CHAVEZ: Okay. Thank you.

COMMISSIONER ANAYA: Mr. Chair.

CHAIRMAN CHAVEZ: Commissioner Anaya.

COMMISSIONER ANAYA: Mr. Chair, Commissioner Stefanics, Tony, thank you for bring it forward. I think that if there's a way, Ms. Miller, that we can simply isolate the impacts on the webpage of what the fund used to look like and what it looks like now, that we need to be very clear as any changes are going to possibly take place at the legislature because we know from experience that the push went from local responsibility to a more safety – global statewide safety net, and it still remains to be seen if that's going to be an effective tool. And so the more clear we are on what we've had and what those changes are the more we're going to be able to communicate clearly to the public which used to clearly understand if they needed assistance they could come to the County and they could apply at the County and they'd get an answer at the County as to whether or not we could help them or not. Whereas, now, that's not what happens.

So I know we don't have it as an action item but I stand in full support publicly here at the Commission meeting and want to make sure that I put that on the record. Thank you, Commissioner Stefanics and staff for bringing it forward.

COMMISSIONER STEFANICS: That's all.

CHAIRMAN CHAVEZ: Okay. Thank you, Commissioner Stefanics.
Thank you, Mr. Flores.

V. MATTERS OF PUBLIC CONCERN

CHAIRMAN CHAVEZ: Is there anyone here this afternoon that would like to speak to the County Commission at this time? Going once, going twice. Okay, we'll close the public comment portion of the meeting and go into discussion, information items and presentations.

VI. DISCUSSION/INFORMATION ITEMS/PRESENTATIONS

- A. Matters from County Commissioners and Other Elected Officials**
 - 1. Elected Officials Issues and Comments**
 - 2. Commissioner Issues and Comments**

CHAIRMAN CHAVEZ: Commissioner Stefanics.

COMMISSIONER STEFANICS: Thank you, Mr. Chair, and I'd like to wish all of our employees and all of citizens and residents of Santa Fe County a happy new year. Please be safe. I know that there are many roads that when the snow and the ice conditions start to melt there are many roads that become impassable and I think our roads crew has really been trying to assist different communities as much as they can but living in the country, we are stuck with bad conditions, and I am part of – I live in those bad conditions. So please be patient. Our road crews will do as much as they can for public roads.

The other thing I would mention is that I put on your desks as of today an economic report from the National Association of Counties on unemployment and home prices throughout the country and how we might fare. *[Exhibit 10]* Thank you.

CHAIRMAN CHAVEZ: Commissioner Anaya.

COMMISSIONER ANAYA: Mr. Chair, you indulged me earlier. I do want to ask Mr. Martinez if he'd come forward for a few questions. I was at an event this

weekend with former Commissioner Anaya as well but it goes to the core of what Commissioner Stefanics just brought up relative to the roads and there were some citizens who were being very critical which is fine. I think we need to hear from our constituencies and the citizens especially when they're frustrated or have concerns. But when people start alluding that we haven't done anything in the county then I think it's important for all of us to call to attention that we have been responsive and providing feedback and we have been timely in discussions and figuring out what we could do. So I want you to speak on the record specifically related to Goldmine Road and talk about – I know we've had some land use issues. We've had some legal issues that the Legal Department has been looking at. But if you could just sum up briefly, Mr. Martinez the discussions that have been had, the work that's been done and kind of where we're at, the lay of the land, specifically Goldmine Road in the Cerrillos area.

MR. MARTINEZ: Mr. Chair, Commissioner Anaya, I've been here at the County for almost 21 years now and over the 20+ years that I've been here we've had multiple projects on Goldmine Road. We received capital outlay funding to pave the first part of Goldmine Road from New Mexico 14 all the way up the hill. And then years later we received additional funding with the help of Representative Rhonda King to get additional funding and with a combination of that funding source and LGRF funding, local government road funding from the DOT we were able to chip seal the remaining road all the way up to the end of our maintenance point.

The issue that comes up every several years is the first – I believe it's about 200 feet, 100 to 200 feet from New Mexico 14 into Goldmine Road. There's a section of road that is approximately 14 feet in width. There's a fence on both sides. The property owner on both sides of the fence is the same property owner. My understanding is that – and Brian Lappe used to sit on the Road Advisory Committee and lived in that community and was also trying to acquire additional right-of-way to widen the road.

From our standpoint we're unable to go out there and from a maintenance perspective widen the road, remove the fence. There's a legal process to acquire additional right-of-way and I believe that's what the residents in that community are requesting is that the County move forward with condemnation, evict – I'm not sure if they're wanting the property owners to be evicted or not but they're claiming that the property owners have illegal activity. I don't know. I can't attest to that. I'm in roads; I don't deal with code enforcement.

But I believe that – last I heard that the property owner is trying to evict the tenants and maybe after that happens there would be a possibility of acquiring additional right-of-way to widen the road. We did a traffic study. I believe the last traffic count was somewhere around 400 vehicles per day. In the last five years there were three accidents on Goldmine Road. The report is not specific to that area so we have quite a few roads in the county that have narrow access. So I don't think this is unique. I think it's probably consistent with other parts of the county.

COMMISSIONER ANAYA: I appreciate that, Mr. Martinez and I think you said it at the end and I'm going to just emphasize that when necessary and when there's a greater public need in order – I would put the sewer line extension project in that vein if you will – we will do what we need to do. But we've been diligent. We've been responsive, and frankly, as you said, there's many, many roads that are similar or

even more difficult circumstances. So we'll continue to listen to all constituents including every constituent on Goldmine Road.

However, we won't take arbitrary action or proceed in any way that's inappropriate or illegal. And with that said, we've also engaged the Sheriff's Department in that discussion and others in a coordinated meeting and we'll continue to do that as they come up. Not only there but in other parts of the County. Thank you, Mr. Martinez. Thank you, Commissioner Chavez. That's all I have.

CHAIRMAN CHAVEZ: Thank you, Commissioner Anaya.
Commissioner Holian.

COMMISSIONER HOLIAN: Thank you, Mr. Chair. I would just like to simply say happy new year to all of our County staff. Thank you.

CHAIRMAN CHAVEZ: Commissioner Roybal.

COMMISSIONER ROYBAL: I also would like to say happy new year to everybody on our County staff and everybody in Santa Fe County, and wish everybody the best in the new year. I'm looking forward to serving as a County Commissioner for 2016 and I'm excited for the new year.

I also want to talk about two events that happened prior to Christmas, to give some recognition to some County employees. One event was a structure fire that happened in Jacona, a small community in Pojoaque. In the structure fire there was a gentleman who did receive severe burns and he actually passed away because of those in the hospital. Santa Fe County Fire Department did respond. They did a great job responding, but a couple of days later I was contacted by some of the professional and volunteer firefighters and they wanted to do a community outreach. These firefighters, both professional and volunteer spent their own time sending out emails and differing ways of posting for three days and in three days they actually got 37 responses of people in need of smoke detectors.

So during that time, the next day they actually, on their own time, their own vehicles, I actually accompanied one of the groups that were going out and delivered smoke detectors to these people. So it says a lot for our Fire Department, both professional and volunteers to spend that time to get out there to the community, so I really appreciate that and would like to recognize them for that.

There was another event that was just prior to Christmas, I believe it was Christmas eve where there was a gentleman that had fallen at a church that – where I happened to be driving by and I saw him. It was somebody I knew. I saw he had some blood on his hand and I pulled in to ask if he was okay. I turned out he did fall from a height of about five feet and I ended up having to call our RECC and also call them and let them know the situation. They deployed the Fire Department. They were there really quickly. So just their professionalism at the RECC and the rapid response. It's one thing when you hear about how great our fire departments are but it's another thing to actually be there and be the customer. So when I called RECC they did a great job and also the Fire Department so I really would like to recognize them and thank them for that. And that's all I have. Thank you.

CHAIRMAN CHAVEZ: Okay, so I have a couple of announcements that I want to make. Well, first I do want to follow up with everyone and wish all of our staff from A to Z and their families happy new year and hope that we have a prosperous new

year and that we're productive.

And then looking forward we have another duty and responsibility that involves a tour of the adult detention facility. We're to do that on an annual basis at a minimum. And I'm hoping that we'll have time for the youth detention facility as well. So we just need to think about some dates, probably maybe the month of February, where we can schedule that visit to the detention facilities.

I want to talk a little about the Investment Committee and I do want to take that responsibility on. I'm interested in learning more about the investments that the County makes and how all that works. But the Investment Committee is also working on the investment policy update, and that's a pretty critical document. A lot of that, honestly, is out of my league just a bit. It's going to be about a six-month process to do the update on that investment policy. So what I'm asking is that the County Treasurer give us an update, maybe once or twice before the final document is produced so that we're all on the same page when we get to the back end and hopefully most of our questions will be answered and anything that's left out will be included. And so just a heads-up on that. I think I'm maybe doing something that's a little different than what's been done in the past but I do feel that this investment policy is pretty critical to the County as a whole so I want us all to be sort of focused on that as we move through that process.

Then after the legislative session which ends, I guess on February 18th or there about, we have the National Summit, which is the Stepping Up initiative that Commissioner Stefanics and I will be participating in. And then we have an intergovernmental summit April 22nd. So after all of that I would like to propose that we do a community health summit and circle back to a lot of the topics that we discussed here this afternoon, and most importantly focus on our County's Health Action Plan and moving that document, implementing that document as we move forward. So those are things that I wanted to share with you, things to look for as we progress into the next two or three months.

VII. MATTERS FROM THE COUNTY ATTORNEY

A. Executive Session

- 1. Threatened or Pending Litigation in which Santa Fe County is or may Become a Participant, as Allowed by Section 10-15-1(H)(7) NMSA 1978, Including the Following:**
 - a. Potential Breach of Contract and Negligence Actions**
 - b. *Board of County Commissioners of Santa Fe County v. Gregory Fuess*, State of New Mexico, County of Santa Fe, First Judicial District, No. D-101-CV-2015-01936**
 - c. Litigation Involving Santa Fe Film and Media Studios, Inc. and La Luz Holdings, LLC**
 - d. *Quintana v. Santa Fe County Commissioners, et al.*, State of New Mexico, County of Santa Fe, First Judicial District Court, No. D-1-1-CV-2014-269**
 - e. *Board of County Commissioners for the County of Santa Fe v. Montoya, et al.*, State of New Mexico, County of Santa Fe, First Judicial District, No. D-101-CV-2014-00288**

2. Discussion of the Purchase, Acquisition or Disposal of Real Property or Water Rights, as allowed by Section 10-15-1(H)(8) NMSA 1978

CHAIRMAN CHAVEZ: We have a need to go into executive session. Mr. Shaffer, do you want to walk us through that and then I'll ask for a motion to go into executive session.

MR. SHAFFER: Mr. Chair, the items to be discussed in executive session and the statutory basis allowing us to discuss them in executive session are stated on the amended agenda. I would just ask for a motion to go into executive session to discuss those enumerated items based upon the authority listed and again, I don't believe the motion has to read all of those items verbatim. They are listed on the amended agenda and I think it's sufficient just to incorporate them by reference.

CHAIRMAN CHAVEZ: Thank you, Mr. Shaffer. Commissioner Anaya.

COMMISSIONER ANAYA: Mr. Chair, I move that we go into executive session related to the items noted on our agenda.

COMMISSIONER HOLIAN: Second.

CHAIRMAN CHAVEZ: There's a motion and a second. We need a roll call.

The motion to go into executive session pursuant to NMSA Section 10-15-1-H (7 and 8) to discuss the matters delineated above passed by unanimous roll call vote as follows:

Commissioner Anaya	Aye
Commissioner Chavez	Aye
Commissioner Holian	Aye
Commissioner Roybal	Aye
Commissioner Stefanics	Aye

CHAIRMAN CHAVEZ: The only thing I would ask, maybe, Mr. Shaffer, do we have an estimated timeframe on when we might come out of executive session because we have the public hearings to begin no earlier than 5:00 but I think we want to give the public a better timeframe if possible.

MR. SHAFFER: Mr. Chair, I would estimate approximately an hour. So maybe you want to call it 6:00 for simplistic purposes.

COMMISSIONER ANAYA: Mr. Chair.

CHAIRMAN CHAVEZ: Yes.

COMMISSIONER ANAYA: Mr. Chair, I just wanted to note that I stepped out for a moment and I think we had a couple of items and let my vote reflect that I vote with the majority on those items. Thank you.

[The Commission met in closed session from 4:45 to 6:40.]

CHAIRMAN CHAVEZ: If I could have your attention please. We're

going to go ahead and start with the three of us. Commissioner Stefanics and Commissioner Anaya will be joining us momentarily but I know that the public has been waiting for a while now. We were hoping to start the afternoon session, the public hearing portion at 5:00. We're now at 6:40. So if I could ask for a motion to come out of executive session.

COMMISSIONER ROYBAL: Mr. Chair.

COMMISSIONER ANAYA: Commissioner Roybal.

COMMISSIONER ROYBAL: I'd like to move to come out of executive session.

COMMISSIONER HOLIAN: second.

CHAIRMAN CHAVEZ: Okay, we have a motion and a second.

The motion passed by unanimous [3-0] voice vote. [Commissioners Anaya and Stefanics were not present for this action.]

VII. B. Possible Action(s) with Respect to Threatened or Pending Litigation in which Santa Fe County is or may Become a Participant Discussed in Executive Session

CHAIRMAN CHAVEZ: Commissioner Roybal.

COMMISSIONER ROYBAL: Yes, Mr. Chair. I'd like to move to authorize the County Attorney to initiate and prosecute in the name of the Board of County Commissioners such actions and proceedings as are necessary and proper to recover damages suffered by the County as a result of design defects in a design of the First Judicial Courthouse located at the corner of Sandoval and Montezuma Street.

COMMISSIONER HOLIAN: Second.

CHAIRMAN CHAVEZ: We have a motion and a second. Any further discussion? Seeing none.

The motion passed by unanimous [3-0] voice vote. [Commissioners Anaya and Stefanics were not present for this action.]

CHAIRMAN CHAVEZ: That takes care of executive session. I want to thank the public for their patience. That's not always the fun part of what we do but it's something that we have to do.

VIII. PUBLIC HEARINGS

A. Ordinances

1. Ordinance No. 2016-___, The Place at Caja del Rio, A Senior Living Project, Local Economic Development Act (LEDA) Project Ordinance. (Growth Management/David Griscom) **(TABLED UNTIL JANUARY 26, 2016)**

VIII. A. 2. Ordinance No. 2016-1, an Ordinance Amending the Dedication of the Third One-Eighth Increment of the County Gross Receipts Tax Imposed by Ordinance No. 1987-6 (First and Final Public Hearing)

CHAIRMAN CHAVEZ: I'll defer to the County Attorney and state this is the first and final public hearing on this item. So, Mr. Shaffer, I'll defer to you.

MR. SHAFFER: Thank you, Mr. Chair. At its December 8, 2015 meeting the Board of County Commissioners authorized staff to publish the title and the general summary of the ordinance before the Board tonight for consideration. And this is the first and only public hearing on the proposed ordinance. The proposed ordinance does not change the current dedication of the third one-eighth increment of the County gross receipts tax. Rather, it's meant to avoid any arguable issues concerning the effectiveness of the current dedication in the context of future revenue bonds or using revenue from the increment for general County purposes.

I would summarize the background to the situation as follows: State law authorizes the third one-eighth increment to be used for County general purposes and as pledged revenue to repay revenue bonds issued by the County. The third one-eighth increment – again, we're not talking about imposing a new tax. This is already a tax that's been imposed and has been in effect since on or about 1987/1988. The dedication of the revenue has been amended over the years. Most recently the Board amended the dedication via Ordinance No. 2008-11 and that was an ordinance that authorized the County to issue and sell \$30 million of revenue bonds for the First Judicial District Courthouse. And so the existing dedication, as set forth in Ordinance No. 2008-11 is for County generally purposes and for debt service, and again, that revenue was dedicated to repay bonds that the County has issued and that are outstanding.

The issue, potential issue, that we're trying to avoid becoming an actual issue in the future relates to the amendment accomplished via the Board when it issued the revenue bonds in 2008 and arguably, the ordinance that authorized the revenue bond and amended the dedication did not strictly comply with the model ordinance promulgated by the Taxation and Revenue Department and its interpretation of the law relative to ordinances amending revenue dedication from gross receipts tax.

So what the proposed ordinance does again, it's really a prophylactic measure. It does substantially comply with GRD's model ordinance and its interpretation of the statute, and all it does again is codify what is on the books today and does so in a way that would avoid any questions being raised in the future should the Board want to issue revenue bonds repayable from this revenue stream or use this revenue stream for County general purposes.

In terms of additional overview, Section 2 of the proposed ordinance adopts the petition referendum option, meaning that there would be no election on this ordinance unless a petition was filed with the County Clerk that contained the requisite number of signatures within 60 days, and if there was no petition filed and there was no election held as a result then the ordinance would be effective on July 1, 2016. And with that, Mr. Chair, I'd stand for any questions.

CHAIRMAN CHAVEZ: Let's go to questions of the County Attorney and

this is a public hearing so I want to ask if there's anyone from the public that would want to speak to this item. You'll be welcome and encouraged to do that. So questions to the County Attorney at this time? Okay, let's go ahead and go to the public hearing then. Again, is there anyone here that would like to speak to this issue? Seeing none, then I would ask for direction from the Board of County Commission.

COMMISSIONER HOLIAN: Mr. Chair.

CHAIRMAN CHAVEZ: Commissioner Holian.

COMMISSIONER HOLIAN: I would move for approval of Ordinance No. 2016-1.

COMMISSIONER ROYBAL: Second.

CHAIRMAN CHAVEZ: Okay, we have a motion and a second. Any further discussion? Seeing none, this is a roll call.

The motion passed by unanimous roll call vote as follows:

Commissioner Chavez	Aye
Commissioner Holian	Aye
Commissioner Roybal	Aye
Commissioner Stefanics	Aye
Commissioner Anaya	Aye [Commissioner Anaya recorded his vote after the fact.]

COMMISSIONER STEFANICS: Mr. Chair.

CHAIRMAN CHAVEZ: Commissioner Stefanics.

COMMISSIONER STEFANICS: I just was notified that somebody was here earlier for a public comment and I wanted to find out if they were still in the audience. Is Becky Langford still here? Okay, thank you. I'll let everybody know what she wanted to talk about. Thank you.

CHAIRMAN CHAVEZ: And if she does join us I'm sure that we can accommodate her at some point during the session.

VIII. B. Land Use Cases

- 1. CDRC CASE # V 15-5270 Kathleen Kaupp Variance. Kathleen Kaupp Applicant, Michael Henry, Agent, Requests a Variance of Article III, Section 2.3.6b.2 (Height Restrictions for Dwellings or Residential Accessory Structures) of the Land Development Code and Section 3.8.1.d of Ordinance 2000-13 Tesuque Community Zoning District (Height on Slopes and Ridgetops) to Allow a 365 Square Foot Accessory Structure Addition to Exceed 14 Feet in Height on a Ridgetop. The Property is 2.82 Acres and Located at 7 Thorpe Way, within the Bishops Lodge Estates Subdivision, within Section 6, Township 17 North, Range 10 East (Commission District 1). John Lovato, Case Manager**

JOHN LOVATO (Case Manager): Thank you, Mr. Chair, Commissioners. Kathleen Kaupp applicant, Michael Henry, agent, request a variance of Article III, Section 2.3.6b.2 (Height Restrictions for Dwellings or Residential Accessory Structures) of the Santa Fe County Ordinance No. 1996-10, and Section 3.8.1.d of Ordinance 2000-13, Tesuque Community Zoning District (Height on Slopes and Ridgetops) to allow a 365 square foot accessory structure addition to exceed 14 feet in height on a ridgetop. The property is located at 7 Thorpe Way, within the Bishops Lodge Estates Subdivision, within Section 6, Township 17 North, Range 10 East, Commission District 1.

On November 19, 2015 the CDRC met and acted on this case. The decision of the CDRC was to recommend approval of the variance with a 4-2 voice vote.

The subject lot is part of the Bishop's Lodge Estates Subdivision which was created in 1988, and is recognized as a legal lot of record. Currently, there is an existing residence, garage and studio on the property. The residence is 4,638 square feet and was permitted in 1995. In 2005, the applicant obtained a permit for a 1,215 square foot garage/studio. The residence was approved at 14 feet in height from finished floor grade, and the garage/studio was approved at 14 feet in height from final cut grade.

The applicant wishes to construct a 365 square foot addition to the existing garage/studio for storage. The applicant's studio and proposed addition are located on a ridgetop. The proposed addition is 18 feet in height with a flat roof and located on the western portion of the property. The maximum allowable height for ridgetops is 18 feet for a pitched roof and 14 feet for a flat roof. The Applicant is seeking a variance of the height requirements in order to meet the current height of the existing structure.

The applicant states, a variance is needed due to the topography of the land and wants the existing structure and proposed addition to remain on one level. The applicant states that having steps is difficult and would make it impossible to access.

Staff has inspected the site and determined that this is another locations on the north side of the garage/studio to construct the proposed addition to meet current height requirements. The applicant has chosen to place the addition on the southwest portion of the property with greater slopes. Therefore the applicant is seeking and requesting a variance.

Growth Management staff has reviewed the application for compliance with pertinent Code requirements and finds the project is not in compliance with County criteria for this type of request.

Staff recommendation: On November 19, 2015 the CDRC recommended approval of the requested variance of Article III, § 2.3.6b.2 of the Santa Fe County Land Development Code and of Ordinance No. 2000-13 Tesuque Community Zoning District to allow a 365 square foot addition to exceed 14 feet in height on a ridgetop.

If the decision of the BCOMMISSION is to approve the applicant's request, staff recommends imposition of the following conditions. Mr. Chair, may I enter those into the record?

CHAIRMAN CHAVEZ: Yes, you may.

[The conditions are as follows:]

1. The Applicant shall screen the structure to protect and enhance the visual appearance of natural hillsides. (As per Article III, § 2.3.10a.3)
2. The structure and roof shall be constructed in non-reflective earth tone colors (As

- per Article III, § 2.3.8a.2).
3. The Applicant must obtain a development permit from the Building and Development Services Department (As per Article II, § 2).
 4. The Applicant shall comply with all Fire Prevention Division requirements at the time of development permit Application. (As per 1997 Fire Code and NFPA Life Safety Code).

MR. LOVATO: Thank you, and I stand for any questions.

CHAIRMAN CHAVEZ: Are there questions of staff before we go into the public hearing?

COMMISSIONER STEFANICS: Thank you, Mr. Chair.

CHAIRMAN CHAVEZ: Yes, Commissioner Stefanics.

COMMISSIONER STEFANICS: Is this – would this be considered an accessory dwelling?

MR. LOVATO: Mr. Chair, Commissioner Stefanics, no, it's not an accessory dwelling. It only contains one bathroom, and so therefore it's under current code. It's not under the proposed code. So they're not asking for any kitchen or bathroom. They're just asking for an addition to the existing structure.

COMMISSIONER STEFANICS: An addition to the existing structure. Thank you.

CHAIRMAN CHAVEZ: Any other questions of staff? Okay, this is a public hearing. First the applicant, and then any other of the public that would want to speak to this issue. So we'll hear from the applicant first.

[Duly sworn, Michael Henry testified as follows:]

MICHAEL HENRY: Michael Henry. Good evening. I'm Ms. Kaupp's architect and I'll be her agent this evening as she will not be able to be with us tonight. As John pointed out we are requesting a variance of four foot on the height of a proposed storage area that is associated with a studio on her property. Ms. Kaupp has had the intention of keeping her home, her studio and her garage accessible with the intention of aging in place. Ms. Kaupp turned 73 last month and she has difficulty with stairs.

The code states that in consideration of a variance, in no case shall any variation or modification be more than a minimum easing of the requirements. This site, which is being proposed is on the south side of the studio. I'd like you to look at Exhibit 10. On the back side you'll see elevations. The variance request is really for the most part a west elevation, less so for the south and east because of the sloping conditions. Also, if you could turn to Exhibit 11, you can see that the main north-south ridge passes substantially higher to the east, so the storage area will never be seen from the east. And likewise would you see if from the north because of its relationship to the studio.

And from the south it's going to be very difficult to see as well because it's built in a small bowl. We feel that our proposal is a minimum easing of the requirements and it has a minimum visual impact on the surrounding neighborhood. We have no issue with staff's recommendation for approval. As you can see from the photographs there is quite a bit of vegetation in the proposed area and we have no problems with supplementing that where it's needed. The stucco, window and door colors will match the existing structure and the roof will be a non-reflective earth tone. Of course we still have the state building permit process and the blessing of the County Fire Department. Thank you for your

consideration tonight and I'm happy to answer any questions you have.

CHAIRMAN CHAVEZ: Does the applicant accept the conditions of approval, if this passes?

MR. HENRY: Yes.

CHAIRMAN CHAVEZ: Okay.

COMMISSIONER STEFANICS: Mr. Chair, I have a question.

CHAIRMAN CHAVEZ: I'll go to Commissioner Stefanics and then Commissioner Roybal.

COMMISSIONER STEFANICS: Okay, so Mr. Chair, the question for the applicant is explain why you need that extra four feet.

MR. HENRY: To do away with six steps to bring it into the 14-foot height.

COMMISSIONER STEFANICS: So could there not be a ramp?

MR. HENRY: Well, in 365 square feet it would pretty much eat it up. It's a one in twelve ramp and it would be 40 feet long.

COMMISSIONER STEFANICS: If the 18 foot was granted, how many steps would it include and exclude.

MR. HENRY: Six steps, I believe.

COMMISSIONER STEFANICS: Would be taken away.

MR. HENRY: Yes.

COMMISSIONER STEFANICS: And how many would remain?

MR. HENRY: Oh, it would be at the same level.

COMMISSIONER STEFANICS: That's all for right now. Thank you.

CHAIRMAN CHAVEZ: Commissioner Roybal, you had a question.

COMMISSIONER ROYBAL: Actually, I didn't have a question. I was just going to make a motion for approval with staff recommendations.

CHAIRMAN CHAVEZ: I still want to provide the public, anyone here, I would like to give them the opportunity to speak either in support or opposition of this land use case. Seeing none, then we'll close the public hearing portion and we have a motion. Do I hear a second?

COMMISSIONER HOLIAN: I'll second that.

CHAIRMAN CHAVEZ: We have a motion and a second. Any further discussion? Seeing none.

The motion passed by unanimous [5-0] voice vote. [Commissioner Anaya voted after the fact.]

- IX. B. 2. CDRC CASE # ZA/S 14-5491 Saleh. Senemar, LLC, Applicant, Design Enginuity, Agent, Request a Master Plan Amendment to Allow 12 Commercial Lots on a ±64-Acre Site and to Increase the Amount of Seating to the Allowed Church/Religious Institution Use. The Applicant also Requests Preliminary and Final Plat Approval, to Create Three Commercial Lots on ±24 Acres, and Final Development Plan Approval for Saleh Phase 1. The Property is Located on the**

South Side of I-25 and East of Richards Avenue, within Section 16, Township 16 North, Range 9 East (Commission District 5)
[Exhibit 11: Applicant's Supporting Material]

JOSE E. LARRAÑAGA (Case Manager): Thank you, Mr. Chair. On November 9, 2015 the County Development Review Committee recommended approval of the request for a master plan amendment to allow 12 commercial lots on a 64-acre lot, to increase the amount of seating allowed in the church/religious institution use, and for preliminary and final plat and development plan to create three commercial lots on 24 acres for Saleh, Phase 1.

On April 14, 2015, the Board of County Commissioners approved a Master Plan to allow a Phased Mixed Use Development on a 64-acre site. The approval included a variance of Santa Fe County Ordinance No. 2000-12, the Community College District Ordinance, Section 6.E.3.c, which amends the Santa Fe County Land Development Code, Ordinance No. 1996-10 to allow a no-outlet roadway to exceed 300 feet, and a variance of the CCDO, Section 6.7, Road Design Standards, to allow deviation from design standards required of a Living Priority Road.

The approved Master Plan defines the boundaries of the landscape types and thereby determines the configuration of the various zones on the Master Plan, taking into consideration the flatlands, hillsides, pinion/junipers, grasslands and arroyos of the CCDO Land Use Map and Land Systems Map. The Master Plan includes 7.4 acres of Neighborhood Center, 21.4 acres of Employment Center and 32.1 acres of open space. The remaining 3.1 acres consists of a road right-of-way.

The Applicant requests a Master Plan Amendment to allow 12 commercial lots on the 64-acre site and to increase the amount of seating allowed in the church/religious institution use.

The Applicant states: "we are requesting a Master Plan Amendment to clarify that up to 12 lots will be created within the Saleh project. In addition there is a need for a medium size church in our community. With the original Master Plan we requested zoning for a 125-seat church. We wish to increase that number to allow for a 400-seat church."

The Applicant also requests Preliminary and Final Plat approval, to create 3 commercial lots on 24+ acres, and Final Development Plan for Saleh Phase 1. The 3 commercial lots include 14.16 acres of open space and two roadways, which include wet and dry utilities installed in the roadways. There will be a 200 to 700-foot setback between the commercial lots and Richards Avenue. Saleh Avenue will be paved with curb and gutter and parking permitted along the street.

The uses allowed by the approved Master Plan for Phase 1, consisting of 24.16 acres, includes the following: 13.55 acres of open space which includes passive space, parks, plaza, trails, roads, drainage facilities, wastewater treatment facilities, stables, riding academies and cemeteries; Neighborhood Center, consisting of 7.39 acres which includes cemeteries/funeral homes and churches/religious institutions; and an Employment Center consisting of 1.82 acres which includes air-conditioned storage facility with allowable caretaker unit and RV and boat storage facility.

The use list for Phase 2, consisting of 35.68 acres, includes the following: 16.13 acres of open space which includes passive space, parks, plaza, playground, trails, roads, drainage facilities, wastewater treatment facilities, stables, riding academies and cemeteries; Employment Center, consisting of 18.97 acres which includes apartments, condos or townhomes, shopping center, hotel and office/retail.

The Applicant states that due to the existing traffic congestion along Richards Avenue and the Oshara neighborhood, Phase 1 development will be limited to low traffic uses, while Phase 2 will not be developed until completion of the Northeast Connector.

Building and Development Services staff have reviewed this project for compliance with pertinent Code and CCDO requirements and have found that the facts presented support this request: the application has established the extent and scope of the project including the uses for the project, the specific information to determine the relationship between the landscape types, the zones and the project, and the relationship of its phases and multiple components with adjacent environment and its overall needs for services and infrastructure; conformance to the Santa Fe Growth Management Plan as amended by the Community College District Plan; the viability of the proposed phases of the project to function as completed developments; conformance to the CCDO in regards to roads and trails, community facilities, design and construction standards and open space standards; and the preliminary plat conforms to the approved master plan. The review comments from State Agencies and County staff have established findings that the Application is in compliance with state requirements, the CCDO requirements, and Article V, § 5.2.6.a; Article V, § 5.3.1c; Article V, § 5.4.1a; and Article V, § 7 of the Code.

Both staff and the CDRC recommend approval of the request for a master plan amendment to the existing master plan to allow 12 commercial lots on the 64-acre site and to increase the amount of seating to the allowed church/religious institution use. As well as approval of the preliminary and final plat, and development plan to create three commercial lots on 24 acres, for Saleh Phase 1, subject to the following conditions. Mr. Chair, may I enter these conditions into the record?

CHAIRMAN CHAVEZ: Yes, you may.

[The conditions are as follows:]

1. The Applicants shall comply with all review agency comments and conditions, as per Article V, § 7.1.3.c. Conditions shall be noted on the recorded Master Plan Amendment, Plat and Development Plan.
2. The Partial Assignment of the Water Contract must be conveyed to the Applicant prior to recordation of the Final Plat.
3. The County shall not execute the Water Delivery Agreement until the Applicant pays all outstanding Service Charges due under the Water Contract that are attributable to the 10% interest created by the Partial Assignment. The Applicant shall pay all such charges and enter into the Water Delivery Agreement before recordation of the Final Plat for Phase 1 in the records of the Santa Fe County Clerk.
4. SFCU shall not provide water service to Saleh unless and until the Applicant and the County enter into a Water Delivering and Line Extension Agreement ("Water Delivery Agreement), the Applicant designs, constructs and dedicates to the

County all required infrastructure in accordance with SFCU specifications, the County accepts the dedication, and water delivery is scheduled for Saleh in accordance with Resolution 2006-57.

5. Applicant must incorporate the 8 recommended technical review conditions onto the plat for Phase 1, as written in the November 3, 2015 letter from SFCU.
6. Saleh shall seek to have the wastewater connected to the City or other wastewater treatment facility. Saleh shall connect to a community waste water system for Phase 2 and shall abandon and remove the Phase 1 septic system. Any on-site wastewater facility shall be permitted by and come under the regulation of the New Mexico Environmental Department or the Water Quality Control Commission Regulations, as appropriate.
7. Preliminary and Final Plat and Development Plan for Saleh Phase 1 with appropriate signatures shall be recorded with the County Clerk, as per Article V, § 5.4.5.
8. The Applicant shall submit a financial guarantee, in sufficient amount to assure completion of all required improvements prior to Final Plat recordation of Phase 1, as per Article V, § 9.9.
9. Master Plan Amendment with appropriate signatures shall be recorded with the County Clerk, as per Article V, § 5.2.5.
 - a. Approval of a master plan shall be considered valid for a period of five years from the date of approval by the Board (Article V, § 5.2.7).

MR. LARRAÑAGA: Mr. Chair, I stand for any questions.

CHAIRMAN CHAVEZ: Are there any questions of staff at this time?

Then I'd like to ask the applicant if you have any other comments that you would like to add, and I would ask at this time if you're in agreement with the nine conditions of approval.

[Duly sworn, Oralynn Guerrerortiz testified as follows:]

ORALYNN GUERRERORTIZ: I'm Oralynn Guerrerortiz with Design Enginuity, and to answer your question, yes, we are in agreement with the conditions. I do have a presentation if you'd like to see it.

CHAIRMAN CHAVEZ: What are the –

COMMISSIONER STEFANICS: Mr. Chair, I'd like to hear if there's any opposition. If there's no opposition we might not need to see the presentation.

CHAIRMAN CHAVEZ: Good point. Then are you okay with us going to the public hearing portion?

MS. GUERRERORTIZ: Certainly, sir.

CHAIRMAN CHAVEZ: Okay, again, on this item, this is a public hearing and if anyone would like to speak to this land use case now is your time. Okay. I will then close the public hearing portion of the meeting. Commissioner Stefanics, do you want a short presentation?

COMMISSIONER STEFANICS: No. Mr. Chair, I'm ready to make a recommendation for approval with the staff conditions.

COMMISSIONER HOLIAN: Second.

CHAIRMAN CHAVEZ: So there's a motion and a second to approve this land use case with conditions.

The motion passed by unanimous [5-0] voice vote. [Commissioner Anaya voted after the fact.]

- IX. B. 3. **CDRC CASE # S 08-5441 Tierra Bello Subdivision Phase 2 and Phase 3 Preliminary and Final Plat and Development Plan. Joe Miller, Applicant, Danny Martinez, Agent, Request Preliminary and Final Plat and Development Plan Approval for Phase 2 (Six Lots) and Phase 3 (Six Lots) of the Tierra Bello Residential Subdivision to Create 12 Residential Lots within a Previously Approved Master Planned 73-Lot Residential Subdivision. The Property is Located at the Northeast Intersection of Avenida de Compadres and Spur Ranch Road, South of Avenida Eldorado in Eldorado, within Sections 24 and 25, Township 15 North, Range 9 East (Commission District 5) [Exhibit 12: Letter from Spur Ranch Road Association]**

VICENTE ARCHULETA (Case Manager): Thank you, Mr. Chair. On November 19, 2015, the CDRC met and recommended approval for preliminary plat, final plat and development plan for Phase 2 and Phase 3 of the Tierra Bello Subdivision.

On May 14, 2013, the Board of County Commissioners approved the Master Plan for the 73-lot residential subdivision consisting of eight phases on 263.77 acres and preliminary plat, final plat and development plan for Phase 1, which consisted of nine lots.

The Applicant now requests preliminary and final plat and development plan approval for Phase 2 and Phase 3, which will consist of a total of 12 residential lots, one being an affordable lot, on 48.48 acres. Lot sizes range from 2.75 acres to 3.31 acres. A total of 12.28 acres will be dedicated as open space which includes roadway dedication, and is to be maintained by the Tierra Bello Subdivision Homeowner's Association.

Staff recommendation: approval of preliminary plat, final plat and development plan for Phase 2 and Phase 3, of the Tierra Bello residential subdivision to create 12 lots within a portion of a previously approved master planned 73-lot residential subdivision subject to the following conditions. Mr. Chair, may I enter those into the record?

CHAIRMAN CHAVEZ: Yes, you may.

1. The Applicant shall comply with all review agency comments and conditions (per Article V, Section 7.1.3.c).
2. Final Plat and Development Plan, with appropriate signatures, and subdivision covenants and final disclosure statement shall be recorded with the County Clerk, as (per Article V, Section 5.2.5 and Section 5.4.5).

3. The Applicant shall submit a financial guarantee, in a sufficient amount to assure completion of all required improvements. The financial guarantee shall be based on a county approved engineering cost estimate for the completion of required improvements as approved by staff prior to Final Plat recordation. All improvements shall be installed and ready for acceptance within 18 months as required (per Article V, Section 9.9).
4. Applicant shall pave Avenida de Compadres from Avenida Eldorado to the second entrance (Salida Tierra Bello) with 4 inches (2-2 inch lifts) of hot mix asphalt (HMA).
5. Applicant shall core existing Sunview Loop to ensure six (6) inches minimum of basecourse on road surface as required by Santa Fe County Land Development Code (Code). Coring shall be witnessed by Santa Fe County Public Works Staff. A minimum of four (4) cores will be required.
6. Applicant shall reshape existing basecourse on Avenida de Compadres to obtain a minimum of a 2% crown and compacted to a density of 95% as per the Code.
7. Applicant shall be required SP-IV Superpave (asphalt) as per Division 400, Surface Treatment and Pavements, Section 423 Hot Mix asphalt (Superpave), of the New Mexico Department of Transportation (NMDOT) Standard Specifications for Highway and Bridge Construction, 2014 Edition.
8. Applicant shall obtain a road construction permit from the Santa Fe County Public Works Department prior to commencement of any work on Avenida de Compadres.
9. Applicant shall install 30-foot return radii on Avenida de Compadres and Avenida Eldorado.
10. Applicant shall sawcut joint on asphalt apron to make a clean transition to new asphalt on Avenida de Compadres.
11. Applicant shall obtain density tests of the re-worked and reshaped basecourse 24 hours prior to placement of HMA on Avenida de Compadres. Density tests shall be witnessed by Santa Fe County Public Works staff. A minimum of 6 tests (three per lane) will be required.
12. Applicant shall place long line striping as per Division 700 Traffic Control Devices, Section 704, Pavement Markings, of the NMDOT Standard Specifications for Highway and Bridge Construction, 2014 Edition.
13. Applicant shall install a Guard Rail along Avenida de Compadres at Station 18 + 50 as per Division 600 Miscellaneous Construction, Section 606, Metal and Concrete Wall Barrier, of the NMDOT Standard Specifications for Highway and Bridge Construction, 2014 Edition.
14. Applicant shall meet with Santa Fe County Public Works Department for a pre-paving meeting prior to commencement of paving.
15. Applicant is required to have Santa Fe County conduct a Final Inspection upon completion of required improvements.
16. Roads must meet the minimum County Standards of 24 feet wide all-weather driving surface for fire apparatus access roads within the proposed development. Driveways, turnouts and turnarounds shall be County approved all-weather driving surface of minimum 6-inch compacted basecourse or equivalent.

17. No building permits shall be granted until such time as the fire hydrants have been tested and approved by the Santa Fe County Fire Marshal.
18. Prior to acceptance and upon completion of the permitted work, the Contractor/Owner shall call for and submit to a final inspection by this office (SFC Fire) for confirmation of compliance with all requirements and applicable Codes.
19. Buildable Areas must be identified on each lot.

MR. ARCHULETA: Thank you, Mr. Chair.

CHAIRMAN CHAVEZ: Okay, I'll go to the applicant first. Is there anything that the applicant would like to add to staff's presentation?

[Duly sworn, Danny Martinez testified as follows:]

DANNY MARTINEZ: My name is Danny Martinez, agent for Mr. Miller. Mr. Miller is here also. We have gone over the conditions and the only concern that we had – there's two conditions we're concerned with and one of them is in the original master plan approval, which was also Phase 1 final, Avenida de Compadres Road was scheduled to be paved under Phase 4 of the development and we can go back to the records of that previous meeting of the Board of County Commission which was stated that Phase 4 is when the paving would take place for Compadres Road.

Again, we'd like to see if we can maintain that original approval based on Phase 4 being the time when we come in and pave that section of Compadres Road.

CHAIRMAN CHAVEZ: So, Mr. Martinez, that's condition 4, Applicant shall pave Avenida de Compadres from Avenida Eldorado to the second entrance, Salida Tierra Bello with 4 inches (2-2 inch lifts) of hot mix asphalt. Is that –

MR. MARTINEZ: That's correct. Yes.

CHAIRMAN CHAVEZ: Okay, so we'll hold that thought for a minute.

MR. MARTINEZ: And again, all we're asking is is that if we could just go by the original Board of County Commission approval that indicated that Phase 4 would be when we come in and pave Avenida de Compadres Road. To date Compadres Road, it was originally a real muddy, murky trail that was very impassable during heavy rains, snows, whatever. Mr. Miller provided the County with a letter of credit, went in there, built the road up, added drainage structures, placed basecourse, did every that we could. The letter of credit was accepted, finalized and the project was finalized.

Over the period of time that we've had all these rains, yes, the road has deteriorated just like most dirt roads within the Eldorado area. After this last storm I had the pleasure of driving around Eldorado and it was just shocking to see how bad a lot of those roads are in the Eldorado area. The difference there is the County is responsible for maintenance, versus on Compadres Road, which is maintained by a conglomerate of private property owners which just hasn't taken place. Right now, the only person that's actually maintaining that road on three different occasions is Joe Miller. He sends his son out there and they grade the road, they shape it again. But again, with the latest snows and everything that we have, it's a typical road mess and Mr. Miller has committed to getting the grader out there to reshape it again. We'd like to ask that the paving, per the original Board approval be granted or be completed under the next phase, which is Phase 4 of the development.

CHAIRMAN CHAVEZ: So you're speaking to condition 4 and I think

condition 6 where it states The applicant shall reshape existing basecourse on Avenida de Compadres to obtain a minimum of a two percent crown and compacted to a density of 95 percent as per the code.

MR. MARTINEZ: That's correct. And again, the issues that we're facing on this one is is we haven't put any houses out on the development. We haven't done anything, because we assumed that lots were going to be the item that we wanted to go with. Well, right now what we're doing is we're working with a developer out of Albuquerque that wants to come in and work with us on the building of the homes. The next two phases were important to us because their ultimate desire was to spread the homes out throughout the development. That would be our desire at this point is to work with this building developer.

At the same time we're committing for a second affordable housing. There are no affordable housing in Eldorado. Nothing has happened, and Mr. Miller is about the only person out there that can actually get affordable housing to work in the Eldorado area. Again, the concern that we have is affordable housing, we're looking at over \$400,000 to complete two units in order to meet our requirements for affordable housing. Our concern is do we put another \$400,000 into the road tomorrow? Or do we start building homes and do we start putting affordable housing?

Mr. Miller has committed to going in there and maintaining Compadres Road. When the paving comes in we're going to be re-basecoursing and we're going to be adding drainage structures like the conditions are noted. And so there's a lot that's going to take place but we have no homes. We have no traffic impact. The roads are in the condition that they're in because of people that come from other parts of the Compadres Road, Spur Ranch Road area. So again, there is no impact from us at this point. The only thing that I've seen out there is the realtor that's gone out there and is showing these developers, these builders, these lots.

So the condition is caused by others as well. We recommended since Phase 1 that we form an Avenida de Compadres Road maintenance association. The interesting part about that is the road maintenance association would have to incorporate lots within a development created by Ron Sebesta, lots created by Russ McMillan, and then Joe Miller and his site. Well, all these lots are limited in access onto Compadres Road except through dedicated right-of-ways. Dedicated roads.

As an example, on Joe Miller's property, none of our lots are going to access on to Compadres Road. They're going to be accessed onto interior roads developed for the project. So down the line, Compadres Road will get improved, but under the circumstances it's got to be a shared thing between others.

Another concern that we have is Spur Ranch Road. Spur Ranch Road is a road maintained by the Spur Ranch Road Association. Well, there they've got over 100 members that are contributing members to the maintenance of the roads. So in our case none of our lots will ever access onto Spur Ranch Road unless they go through Compadres Road, all the way down about a mile and a half to get to Spur Ranch Road. Our development is going from Compadres Road to Avenida Eldorado to downtown Eldorado. There is no need for us to access Spur Ranch Road because I'm on the Spur Ranch Road side and we've got almost 100 feet of open space that separates the lots from Spur Ranch Road. So you can see, we don't anticipate accessing onto Spur Ranch Road.

The other issue that we had is when we originally came before the Board of County Commission the subdivision to the east of us, Tierra Colinas Subdivision, we had their roads coming into our roads so that they could have that access. These people chose and directed the staff that they wanted a gate so that these two subdivisions could not be interconnected. With an agreement with the Fire Department we went ahead and we installed gates and we provided the County with Knox boxes so that they can still access into Tierra Colinas Subdivision. The original intent of the development was that Tierra Colinas, Tierra Bello, were going to be common in access but that never happened. Once they decided that they wanted us to close the roads, the roads are gated off and they're blocked off at this point.

So our development will not access onto Spur Ranch Road. It will access through Compadres to Avenida Eldorado and again our desire is under Phase 4, we would come in and we would pave the roads at that phase. Along with that phase of the road paving we're also – the Highway Department on 285 increased the speed limit from 50 to 55 miles an hour, so what it did at the Avenida entrance to 285, it required that we extend the existing deceleration lane by 80 feet. I've got a letter from the Highway Department that says this too can be done under Phase 4 of the development.

So we've got some paving coming up. We're just not ready to pave. We have our choice. We either start building homes, provide affordable housing. If we have to pave it's a whole different game for us. You're looking at a \$400,000 paving project that is quite significant for something that there aren't any impacts from our development because we have no homes out there. As we progress, Mr. Miller has committed, we will be paving those roads but we're not at that level yet.

The second concern that we have, the affordable housing currently, the lots that are designated affordable housing are being taxed as regular lots. The lots in Tierra Bello are going for \$75,000. The taxes coming from the Assessor's Office are for \$89,000. So we were a part of the original committees that were involved in the affordable housing changes or whatever. All the comments that were made and concerns that were made were never addressed in the new draft of the affordable housing.

So again, we're caught between two hard shells. We're willing to do affordable housing but what do you do when, again, your lots are being taxed at full taxable value compared to the rest of the lots.

The other issue that we have with affordable housing, again, and I will repeat it, there is no affordable housing in Eldorado. We're the first developments out there that have committed to affordable housing. We want to do affordable housing. But there's conditions that are very tight on those.

Another example: water. Eldorado Area Water & Sanitation District is the water provider for Eldorado. Their fees for a water tap are \$13,325 a tap. That's just to get yourself a meter and get water to your lots. That's the most – that's the highest water rates in the whole state of New Mexico. Now we go back to affordable housing. There's nothing in the ordinance that tells us how you get reimbursed for affordable housing, even though affordable housing is very clear that the County will provide a no-cost water hook-up. They don't own the water system. They have no control over the water company.

So as we worked with the predecessor in the affordable housing we talked about

compensation back for affordable housing and there was a figure of \$8,800 that was presented for compensation to the developer to provide water and the other utilities. So right off you're up \$13,325 for water. You got your power, you got all your other costs. So you can see it's a lose-lose situation on the developer's part. We're willing to do it but somewhere in there we were hoping that through these meetings that there would be consideration taken for these kind of developments that are impacted where there is no control over the water system.

If we were on the County municipal water system, it's a whole different game. But there is no control over Eldorado water. So again, we're willing to comply with it. We just need direction how these fees can be handled under the circumstances.

As far as the rest of the comments, we're in acceptance of the rest of the comments.

CHAIRMAN CHAVEZ: Thank you, Mr. Martinez. Mr. Miller, do you want to make any comments at this time?

[Duly sworn, Joe Miller testified as follows:]

JOE MILLER: I don't really have any comments that I would like to make but if you have any questions of any kind I'd be glad to answer them.

CHAIRMAN CHAVEZ: Okay. Thank you, sir. I think what we'll do now, unless there are questions of Mr. Miller, we'll go to the public hearing portion and see if there's anyone here that would want to speak either in support or opposition of this land use case. There may be questions after, Mr. Miller, so stay close by. So anyone wanting to come forward please come forward, sir.

[Duly sworn, Jerry testified as follows:]

JERRY GRIFFIN: Jerry Griffin. Good evening, Commissioners. My name's Jerry Griffin. I'm within 100 feet of this proposed development. They're just exactly to the west of me and I'm also president of the homeowners association of Tierra Colinas. We have some concerns with regards to approval of this project. One is particular with the road. The road that was put in, what he's done on Los Compadres is that gray pumice type of stuff, that real cheap gravel was put in there, it really didn't hold up and that road, even before this rain was horrible. If you were to drive there you almost need a four-wheel drive to get through that area in that area that he has, which is terrible.

And it's true. We did ask that he block that area road because the people were going from his area there into ours and utilizing the roads in our homeowners association which was causing wear and tear on that, which was a problem. They're still going around those areas. They're still going around. He just has a fence, like a little here and they're going around.

Also of concern, because we contribute to Spur Ranch Road Association which Mr. Miller also has several lots there by 285 and he's never contributed at all to the maintenance of the Spur Ranch Road stuff there, which – that road is a primary access for fire and water. You need some access there for going in and out of there and he hasn't contributed his fair share ever to that portion. So we're concerned about that.

So we would hope that you would not approve the other phases until he at least gets that road in order and I don't think you should put this off until he should do the road improvements until Phase 4. This to me seems like it's – the road right now is horrible and it's just deteriorated even worse. And most of the people that come to service his

roads have used Spur Ranch to get to his property because his road on Los Compadres is so bad to use. The people that are bringing gravel and stuff into his road come through Spur Ranch, which is something that shouldn't have to happen. We just don't think he should be completely remiss on this and not allowed to hold up his end of the bargain on getting that road with country grade, with basecourse, with the crown in that area there at least interimly until he does the pavement because it's horrible. It's horrible right now. And these are the concerns that we have and I appreciate your consideration. I'll yield if you have any questions.

CHAIRMAN CHAVEZ: Any questions? Thank you, sir. Anyone else here that wants to speak in support? Please come forward, sir.

[Duly sworn, Joseph Badal testified as follows:]

JOSEPH BADAL: Joseph Badal. I live in a subdivision that is off of Avenida de Compadres. It's the very first subdivision to the south and I've lived in the community for four years, approximately. The Avenida de Compadres, the traffic on that road has increased a bit. The subdivision that I'm in has increased in the number of homeowners on our street by about approximately about a third. Avenida de Compadres prior to the entry to the proposed subdivision has two additional small subdivisions. One has approximately 18 homes that access it, and then the very first entry has five homes that access it. And then there's actually the Spur Ranch which is right at the confluence of Avenida de Compadres and Spur Ranch that has activity at the ranch that uses that road. And immediately adjacent to that on Spur Ranch is another subdivision that is I think one of McMillan's subdivisions that's Camino Rosalinda that has about 20-plus lots on it.

Each of these areas has increased somewhat over the last three or four years in housing, the number of homes. There's about – give or take about a hundred homes that access that road. And there's been an increase in traffic on that road because there's more people living in the communities adjacent, as well as there's a lot of heavy vehicle traffic on Avenida de Compadres. That road has substantially deteriorated into being basically a four-wheel drive vehicle road for a big part of the year.

The hassle is specifically for our subdivision is prior to all that traffic, the little stub area that we had to go – of dirt road, the length of this room, that enters into Avenida Eldorado is a terrible mess. It is really difficult to get through there without a big four-wheel drive vehicle, to go from our paved road onto Avenida Eldorado. I'm sure that's unclear unless you know the geography of the area. But the concern that we have is that from the proposed subdivision entry, that road has substantially deteriorated and is in worse condition than it has been in the last three or four years. And I think that it's prudent to develop that road. And I feel for the notion of the cost that's incurred to do that.

We have not been approached to any kind of share in cost. So if that was an issue it should have been brought up with those individual roads that communicate with but – in summary, I think the road is – if that's a reason or not, I'm saying the road is in terrible condition, the worst condition for a combination of reasons because there is increased traffic on that road because of more people living in the area, as well as heavy vehicular movement up and down that road that has torn that road apart. So that's basically my comment.

CHAIRMAN CHAVEZ: Okay, good. We appreciate that. Again, I want to thank you for your patience because I know some of you have been waiting here for while now. So unless there is anyone else from the public that wants to speak I'll close the public hearing portion and I want to ask the Commission if there are any questions of staff or the applicant.

COMMISSIONER STEFANICS: Mr. Chair, I'm ready with a motion.

CHAIRMAN CHAVEZ: Commissioner Stefanics, the floor is yours.

COMMISSIONER STEFANICS: Mr. Chair, I would move for the staff recommendation with all conditions, approval of preliminary plat, final plat, development plan for Phase 2 and 3 of the Tierra Bello residential subdivision to create 12 lots within a portion of a previously approved master plan, 73-lot residential subdivision, subject to the following conditions, which includes all the roads. Thank you.

CHAIRMAN CHAVEZ: Okay. There's a motion with all of staff's conditions. Do I hear a second?

COMMISSIONER HOLIAN: Second.

CHAIRMAN CHAVEZ: There's a motion and a second. I have a question, I guess either to the applicant or to staff and I want to be sure that this is correct. In order to meet the 15 percent affordable housing requirement it would require this development, Phase 2 and Phase 3, to have two affordable units, one in each of those phases?

MR. ARCHULETA: Mr. Chair, that's correct. The applicants are also – they're doing a transfer of affordable units to another subdivision that they have. So I believe, if I'm not mistaken – Vicki can correct me if I'm wrong, but the affordable housing will be met.

CHAIRMAN CHAVEZ: And you're correct. The staff memo does state that Tierra Bello – the applicant is proposing one affordable lot, Lot 19 in Tierra Bello, and one lot – so that one lot would be transferred to the Cimarron Village and then affordable housing in future phases would also be transferred to the Cimarron Village development in accordance with the affordable housing agreement?

MR. ARCHULETA: Mr. Chair, Lot 19 will remain as an affordable lot.

CHAIRMAN CHAVEZ: In Tierra Bello.

MR. ARCHULETA: In Tierra Bello.

CHAIRMAN CHAVEZ: Okay. So only one lot will be transferred then.

MR. ARCHULETA: That's correct.

CHAIRMAN CHAVEZ: Okay. Any other questions of staff or the applicant? Commissioner Anaya.

COMMISSIONER ANAYA: Mr. Chair, Vicente, relative to the condition that I believe the applicant was asking about relative to deferring to a later phase and the condition that's in the recommendation of doing the paving right away, is that consistent with developments that we've done anywhere else in the county? Have we ever, or do we ever defer certain improvements to the end of a project or to later phases in a project? After there's been some development and some homes sold?

MS. LUCERO: Mr. Chair, Commissioner Anaya, it's based on the traffic impact analysis that's submitted and depending on how many lots that that road is serving and how many average daily trips are generated or are on that road, that would require

the threshold for when that road needs to be improved past just basecourse and it actually needs to be paved. So in reviewing the TIA our Public Works Department did determine that it was over the threshold just for a basecourse road and therefore they're requiring paving at this point.

COMMISSIONER ANAYA: So let me ask in a different way, and then you can pass it on to Public Works if they're not here to give further clarification. So in the traffic impact analysis, the only thing that was considered as part of the approval that we have in front of us was the 12 lots or were they taken into consideration beyond the 12 lots? Was the only thing they took into consideration was the 12 lots?

MS. LUCERO: Mr. Chair, Commissioner Anaya, it's based on the total number of lots that that roadway serves. So it's not just the lots in Mr. Miller's subdivision but it would also take into consideration the existing lots out there.

COMMISSIONER ANAYA: Okay. I'm going to need some more feedback from Public Works moving forward because I think there's a logical rationale to progress with the number of improvements that you have, depending on the traffic flow. Obviously, if you're going to have 73 lots you're going to have a broader impact than if you have 12. I know we're taking into consideration sale of those lots and construction and build-out of the units. There's going to be an incremental increase to traffic flow and traffic patterns, not an overnight hit of those traffic patterns to a particular road.

So what we have in front of us is taking into consideration all the phases, not just the 12 units that we have in front of us.

MS. LUCERO: Mr. Chair, Commissioner Anaya, it's taking into consideration the existing lots in Mr. Miller's subdivision, the 12 proposed, and then the additional lots that are existing that aren't necessarily part of his subdivision but that utilize that roadway.

COMMISSIONER ANAYA: Thank you, Vicki. Thank you, Mr. Chair.

CHAIRMAN CHAVEZ: Commissioner Holian, are you okay? So we have a motion, we have a second. Any further discussion? Seeing none.

The motion passed by majority [4-1] voice vote with Commissioner Anaya voting against the motion.

IX. CONCLUDING BUSINESS

A. Announcements

CHAIRMAN CHAVEZ: Any announcements that we've left out?

COMMISSIONER STEFANICS: Mr. Chair, the young lady that was here to speak who left, apparently, wanted to announce that there was a rally or a public gathering at the Capitol on January 26th against violence for people seeking medical assistance. And that was aimed at women. Thank you very much.

CHAIRMAN CHAVEZ: Thank you for that announcement. Is there a way that you can broadcast that, put it on our website or have Julia announce that?

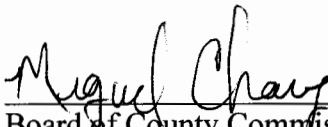
COMMISSIONER STEFANICS: Yes.

CHAIRMAN CHAVEZ: Good. Thank you.

B. Adjournment

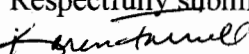
Having completed the agenda and with no further business to come before this body, Chair Chavez declared this meeting adjourned at 7:40 p.m.


Approved by:


Board of County Commissioners
Miguel Chavez, Chair

ATTEST TO:

GERALDINE SALAZAR
SANTA FE COUNTY CLERK
2-9-2016

Respectfully submitted:

Karen Farrell, Wordswork
453 Cerrillos Road
Santa Fe, NM 87501

COUNTY OF SANTA FE)
STATE OF NEW MEXICO) ss
BCC MINUTES
PAGES: 446
I Hereby Certify That This Instrument Was Filed for
Record On The 10TH Day Of February, 2016 at 09:18:06 AM
And Was Duly Recorded as Instrument # 1786116
Of The Records Of Santa Fe County
Witness My Hand And Seal Of Office
Geraldine Salazar
Deputy  County Clerk, Santa Fe, NM



SEPCCLERK RECORDED 02/19/2016

MEMO



TO: Board of County Commissioners of Santa Fe County
FR: Roberta D. Joe *[signature]*
Assistant County Attorney
Date: January 12, 2016
Re: JPA between Santa Fe County and Greater Glorieta
Water and Sewage Works Association (CDBG Grant)

Attached is the JPA that shows the most recent revisions suggested by DFA, Local Government Division. The changes made to the version of the JPA that is contained in your packet materials are indicated in underlined text. There are only 3 changes: Sections 4.2 on 5.3 on page 5 of the JPA and the insertion of the name of the DFA Secretary on the signature page of the JPA.

DFA's revisions to 4.2 and 5.3 mean that the County cannot terminate the JPA within the first 5 years, and after year 5 the County can convey its interest in the Improvements to the Association.

SFC CLERK RECORDED 02/10/2016

**JOINT POWERS AGREEMENT
BETWEEN SANTA FE COUNTY
AND
THE GREATER GLORIETA COMMUNITY REGIONAL
MUTUAL DOMESTIC WATER CONSUMERS AND
SEWAGE WORKS ASSOCIATION
CONCERNING IMPROVEMENTS TO THE ASSOCIATION'S
WATER UTILITY SYSTEM**

Pursuant to the New Mexico Joint Powers Agreements Act, NMSA 1978, Chapter 11, Article 1, this Joint Powers Agreement ("Agreement") is made and entered into as of the day it is approved by the Secretary of Finance and Administration by and between the Board of County Commissioners of Santa Fe County, New Mexico (hereinafter referred to as the "County"), a political subdivision of the State of New Mexico, and the Greater Glorieta Community Regional Mutual Domestic Water Consumers and Sewage Works Association (hereinafter referred to as the "Association"), a political subdivision of the State of New Mexico organized under the Sanitary Projects Act, NMSA 1978, §§ 3-29-1 through 3-29-21.

RECITALS

WHEREAS, the Association was incorporated as a domestic nonprofit in 2010 and commenced active water utility operations in 2012 by the merger of three former mutual domestics: Glorieta Estates Mutual Domestic Water Consumers Association, Glorieta Water Users Association, and East Glorieta Mutual Domestic Water Consumers Association. The three mutual domestics merged into the Association; and

WHEREAS, the purpose of the Association is to improve the public health of the residents of the community of Glorieta and the greater Glorieta region through the acquisition, construction and improvement of water supply reuse, storm drainage and wastewater facilities; and

WHEREAS, in 2012, the Association secured \$368,282.00 in funds from the Water Trust Board ("WTB Funds") for improvements to the infrastructure of the Association's water system. Also in 2012, the County, on behalf of the Association, applied for and received a Community Development Block Grant ("CDBG") from the State of New Mexico in the amount of \$424,759.00 to assist the Association with the completion of improvements to the Association's water utility system; and

WHEREAS, the County and the Association entered into a Joint Powers Agreement, dated April 11, 2013 ("2013 JPA"), wherein the County and Association agreed to expend the WTB Funds and CDBG funds to complete construction of improvements to the Association's water utility system. Through a Limited Assignment of Contract, attached to the 2013 JPA as

Exhibit A ("Limited Assignment"), the Association assigned, with exceptions, its engineering contract with engineer HDR Engineering, Inc. to the County; and

WHEREAS, the 2013 JPA does not appear to have ever been signed by the Secretary of Finance and Administration, although it was signed by an employee of the Local Government Division (LGD) of the New Mexico Department of Finance and Administration; and

WHEREAS, in 2014, a Certificate of Substantial Completion was issued for the improvements that were the subject of the 2013 JPA, and the WTB Funds and CDBG funds were expended on design engineering and construction costs in conformity with the terms and conditions of these funding sources; and

WHEREAS, it is necessary for the parties to enter into this Agreement that will supersede the 2013 JPA to provide for the duties and responsibilities of the County and the Association for the ownership, operation and maintenance of the water system improvements; and

WHEREAS, the County and the Association are authorized by law to enter into this Agreement, and the common power to be exercised is to own, operate and maintain a public water utility system, pursuant to the Sanitary Projects Act and NMSA, § 4-36-10(A), § 4-37-1, and Chapter 3, Article 26 and Article 7.

AGREEMENT

NOW THEREFORE, the County and the Association mutually agree as follows:

Article 1 General Purpose of Agreement

1.1. This Agreement is intended to and does replace and supersede the 2013 JPA and re-assign to the Association the rights and duties under the contract with HDR Engineering, Inc., as described in the Limited Assignment of the 2013 JPA . The purpose of this Agreement is to state the agreement and understanding of the parties for the ownership and responsibilities for operation and maintenance of the improved water utility system that serves the Village of Glorieta and the greater Glorieta region. The improvements completed pursuant to the 2013 JPA and whose operation and maintenance are provided for in this Agreement are collectively referred to as the "Improvements." The Improvements are generally described as follows:

1. Approximately 4,300 lineal feet of new 8" waterline, fittings and joint restraints;
2. Gate valves;
3. Fire hydrants;
4. Connections to the pre-existing waterline system;

5. 103 service connections including water meters and meter boxes equipped for remote meter reading;
6. Automated/remote water meter reading hardware and software.

Construction was completed along Avenida Ponderosa in the unincorporated community of Glorieta to connect the portion of the Association's water utility system serving Glorieta Estates to the portion of the Association's water utility system serving the central portion of the unincorporated community of Glorieta. The Improvements were constructed and installed in accordance with the engineering design prepared by HDR Engineering, Inc.

The Improvements and other work undertaken by the Association with WTB Funds resulted in improved water service for 103 households within the Association's service area; improved water quality for the Association's entire water utility system; improved water quality with the replacement of radium contaminated well; installation of three new fire hydrants and improved fire protection capacity; improved service connections and documentation of service connection locations; and enhanced metering capability for the Association's water utility system.

Article 2

Ownership and Maintenance of the Improvements; Re-Assignment

The County and Association agree that the Improvements and purposes that were the subject of the 2013 JPA and the Limited Assignment are complete. The purposes of this Agreement are to provide for the ownership, operation and maintenance of the Improvements as between the parties, and to re-assign to the Association all the rights, duties and obligations that were assigned to the County in the Limited Assignment.

2.1 The Improvements shall be owned jointly by the Association and the County. The ownership interest of each party shall be determined by the amount of each party's financial contributions to the total cost of design and construction of the Improvements and associated components. Contributions to the total cost shall include engineering/design, construction and materials costs. The County's contribution and ownership interest in the Improvements shall be 50.7% and the Association's ownership interest shall be 49.3%.

2.2 The Association and County agree, and HDR Engineering, Inc. concurs, that all the rights, duties and obligations assigned to the County in the Limited Assignment are released by the County and fully assumed by the Association, including, but not limited to, the provisions inserted as Articles 22 (MACC for CDBG funded projects) and Article 23 (Federal Terms and Conditions for Professional Services for CDBG funded projects).

Article 3
Obligations and Duties of the Parties

3.1 The County agrees to:

- (1) Timely provide to the Association necessary information and documentation held by the County that would assist the Association in any audit requirement imposed on the expenditure or disbursement of the CDBG funds.
- (2) Maintain for a period of six years from the date of close-out of Grant Agreement CDBG No. 12-C-NR-I-01-G-46, all records connected with the construction of the Improvements.
- (3) Continue to maintain all rights and duties as the owner of an undivided interest in the Improvements, including rights and duties as a beneficiary of any guarantees or warranties regarding design, materials or workmanship that may arise out of construction contract No. 2014-0175-PW/MS between the County and Done Right Construction, the contractor who constructed the Improvements.
- (4) Maintain the license granted to the County by Burlington Northern Santa Fe (BNSF) railroad dated October 12, 2012, BNSF Tracking # 11-42615.
- (5) If applicable, grant easement(s) to the Association for the operation and maintenance of the Improvements, subject to approval of LGD or the State Board of Finance, to the extent required under NMSA 1978, § 13-6-2(D) and 13-6-2.1.

3.2 The Association agrees to:

- (1) Obtain easement(s) from the County for real property owned by the County that contain Improvements, if such easement(s) are required by the County and required for the Association's operation and maintenance of the Improvements.
- (2) Timely provide to the County all necessary information and documentation held by the Association that would assist the County in any audit requirement imposed on the expenditure or disbursement of the CDBG funds, including any records required to be maintained by the engineer under the Association's contract with HDR Engineering, Inc., paragraph 10 (a), (d), (e) and (f) (Audits and Access to Records).
- (3) Maintain for a period of six years from the date of close-out of Grant Agreement CDBG No. 12-C-NR-I-01-G-46, all records connected with the construction of the Improvements.
- (4) Cooperate with the County by providing documentation and information necessary for the County's submission of documentation and information for close out of the CDBG funds.
- (5) Maintain the license granted to the Association by Burlington Northern Santa Fe (BNSF) railroad dated June 12, 2013, BNSF Tracking # 11-426299.
- (6) Be fully responsible for the day-to-day operation and maintenance of the Association's water utility system, including the Improvements and associated components. The Association shall be solely responsible for all costs and expense of operation and maintenance of the water utility system, including the cost of any necessary capital improvements. The County will not be

responsible for any cost or expense of operation and maintenance of the Association's water utility system, including the Improvements and associated components, and the County will have no responsibility to contribute to such costs or expense.

(7) Be responsible for maintenance and testing of the fire hydrants.

Article 4 Term and Termination

4.1 This Agreement shall be in full force and effect upon the execution of this Agreement by all of the parties and approval by the New Mexico Secretary of Finance and Administration, and shall continue in full force and effect until terminated as provided herein.

4.2 Except as provided in Section 5.3, either party may terminate the Agreement for cause (i.e., any breach violation of this Agreement's material terms). It shall terminate automatically upon the conveyance of the County's interest in the Improvements to the Association.

Article 5 Disposition of Property; Return of Surplus Funds

5.1 Upon expiration or termination of this Agreement, if either party has property or funds in its possession belonging to the other, the property and the funds shall be returned to each party and, if less than the original amount of property or funds contributed remains, then returns shall be in proportion to the parties' original contribution.

5.2 Upon expiration or termination of this Agreement by the parties, the powers granted under this Agreement shall continue to the extent necessary to make an effective disposition of the Improvements, other property, and funds and render a full accounting.

5.3 In order for the County to convey its interest in the Improvements to the Association for continued use by the Association in providing water service within its service areas, the County shall request permission from LGD and other governmental authorities, as may otherwise be require by law, no sooner than five years after the date of the letter issued by LGD documenting closeout of the County's CDBG grant. The parties agree to cooperate in securing such approvals and to execute and deliver all documents necessary to effectuate such conveyance.

Article 6 Appropriations

6.1 The terms of this Agreement are contingent upon sufficient appropriations and authorizations being made by the Association and the County, as appropriate. If sufficient appropriations or authorizations are not made, a party may terminate this Agreement, or suspend performance pending approval of sufficient appropriations or authorizations, upon written notice

from one to the other, regardless of any other provisions in this Agreement. A party's decision as to whether sufficient appropriations are available shall be final, binding and accepted by the other party.

Article 7
Insurance

7.1 The parties, each at its own expense, shall carry public liability insurance coverage consistent with the responsibilities of each entity under the New Mexico Tort Claims Act, NMSA 1978, §41-4-1, as amended.

7.2 The Association shall, at its sole cost and expense, obtain and continuously maintain property insurance insuring the Improvements and its entire water utility system against loss.

7.2 The insurance required by this Agreement shall be from a reliable insurance company and such policy shall be maintained in full force and effect throughout the duration of this Agreement. A copy of any insurance policy shall be provided to the other party at a party's request.

Article 8
Records and Audits, Strict Accountability

8.1 Both parties shall be strictly accountable for receipts and disbursements relating hereto, shall make all relevant financial records available to each other, the New Mexico Department of Finance and Administration, New Mexico Finance Authority, and the State Auditor upon request, and shall maintain all such records for three years after this Agreement has expired or has been terminated.

Article 9
Liability

9.1 No party hereto shall be responsible for liability incurred as a result of the other party's acts or omissions in connection with this Agreement. Any liability incurred in connection with this Agreement shall be subject to the privileges and immunities of the New Mexico Tort Claims Act, NMSA 1978, § 41-4-1, as amended.

Article 10
Third Party Beneficiary

10.1 The parties to this Agreement do not and do not intend to create in the public, any member thereof, or any person any right whatsoever, including, but not limited to, the rights of a third-

party beneficiary, or to authorize anyone not a party to this Agreement to maintain a suit for any claim whatsoever related to this Agreement or to enforce the terms hereof.

Article 11
Dispute Resolution

11.1 Disputes shall be first discussed by representatives of each party having the authority, if necessary, to bind the party that they represent. Such representatives shall use their best efforts to amicably and promptly resolve the dispute. If the parties are unable to resolve the dispute through informal mechanisms or mediation within 30 days of the occurrence of the event or circumstances giving rise to the dispute, then either party may seek redress of their respective issues in the New Mexico State District Court, First Judicial District.

Article 12
Governing Law

12.1 The substantive laws of the State of New Mexico shall govern this Agreement.

12.2 The parties stipulate and agree that funding for this project and completion of the Improvements was sought prior to the adoption of Santa Fe County Resolution 2012-58 and that County Resolutions 2012-58 does not pertain to this project or completion of the Improvements.

Article 13
Notice

13.1 Any notice or demand authorized or related to this Agreement may be mailed (return receipt requested), hand delivered or faxed, addressed as follows:

To County: County Manager
 Santa Fe County
 102 Grant Avenue
 P.O. Box 276
 Santa Fe, NM 87504-0276

With Copy to: Paul Olafson
 Community Projects Division
 Santa Fe County
 P.O. Box 276
 Santa Fe, NM 87504-0276

To the Association: Anna Hamilton, President
 Greater Glorieta Community Regional Mutual

Domestic Water Consumers and Sewage Works
Association
P.O. Box 223
Glorieta, NM 87535

Notice shall be deemed to have been given based upon the method of delivery, as follows: notices sent by facsimile or hand delivered shall be deemed given on the date of delivery, as evidenced, with respect to facsimile delivery, by a printout showing successful transmission of all pages included in the notice; notices sent by mail shall be deemed given three business days after the notice is mailed with postage prepaid.

B. A party may change the persons to whom or addresses at which notice shall be given by giving all other parties notice of the change in accordance with this Article.

Article 14
Amendment

14.1 This Agreement shall not be altered, changed or amended except by instrument in writing executed by the parties hereto and approved by the Secretary of Finance and Administration.

Article 15
Entire Agreement

15.1 This Agreement contains the entire agreement between the parties hereto with regard to the matters set forth herein. This Agreement replaces and supersedes the 2013 JPA.

BOARD OF COUNTY COMMISSIONERS OF SANTA FE COUNTY

Miguel M. Chavez, Chair
Santa Fe Board of County Commissioners

ATTESTATION:

Geraldine Salazar
Santa Fe County Clerk

SFC CLERK RECORDED 02/10/2016

Approved as to form

Gregory S. Shaffer
Santa Fe County Attorney

Finance Department

Carole H. Jaramillo
Finance Director

Concurrence:

HDR Engineering, Inc.

Peter Brakenhoff, VP

Date _____

Date _____

Date _____

**GREATER GLORIETA COMMUNITY REGIONAL MUTUAL DOMESTIC WATER
CONSUMERS AND SEWAGE WORKS ASSOCIATION**

Anna Hamilton, President

Date _____

NEW MEXICO DEPARTMENT OF FINANCE AND ADMINISTRATION

Thomas E. Clifford
Secretary

Date _____

SFC CLERK RECORDED 02/10/2016

SANTA FE COUNTY, NEW MEXICO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2015
WITH AUDITORS' REPORTS THEREON

SFC CLERK RECORDED 02/10/2016



Santa Fe County, NM • 102 Grant Avenue • Santa Fe, NM 87501 • www.santafecountynm.gov

**SANTA FE COUNTY
NEW MEXICO
COMPREHENSIVE ANNUAL
FINANCIAL REPORT
JUNE 30, 2015**

**Prepared by:
Santa Fe County Finance Division**

STATE OF NEW MEXICO
SANTA FE COUNTY
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SANTA FE COUNTY
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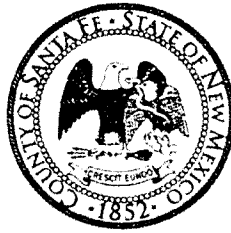


INTRODUCTORY SECTION

Henry P. Roybal
Commissioner, District 1

Miguel M. Chavez
Commissioner, District 2

Robert A. Anaya
Commissioner, District 3



Kathy Holian
Commissioner, District 4

Liz Stefanics
Commissioner, District 5

Katherine Miller
County Manager

November 2, 2015

To the Board of County Commissioners, the County
Manager and the citizens of Santa Fe County

We are pleased to submit to you the Comprehensive Annual Financial Report for Santa Fe County for the fiscal year ended June 30, 2015. The financial statements and supporting schedules have been prepared in conformity with generally accepted accounting principals for government, and with the requirements of the State of New Mexico, Office of the State Auditor.

This report consists of management's representations concerning the finances of Santa Fe County. County management assumes full responsibility for the completeness and reliability of the information presented in this report based on a comprehensive framework of internal controls that were established for this purpose. Santa Fe County has established a comprehensive internal control framework that is intended to provide reasonable assurance that assets are safeguarded against loss or unauthorized use, and that financial records can be relied upon to produce financial statements according to generally accepted accounting principles. "Reasonable assurance" is intended to recognize that the cost of maintaining the system of internal accounting controls should not exceed the benefits derived. The County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. The County's management team asserts that, to the best of our knowledge, this financial report is complete and reliable on all material respects.

This report consists of an Introductory Section, the Financial Section which includes the opinion of the County's independent auditor Axiom Certified Public Accountants and Business Advisors LLC (Axiom), a Management's Discussion and Analysis, a Statistical Section with ten years of summary data, and the Other Information Section. The introductory section includes this transmittal letter, the County's organizational chart and a list of County Officials and administrative staff. Readers should refer to the Management's Discussion and Analysis beginning on page 15 of this report for a more detailed overview of how to use this report, and for an introduction to the County's basic financial statements and an analytical overview of the County's financial activities.

Axiom has audited the County's financial statements for the fiscal year ended June 30, 2015. The goal of the independent audit was to provide reasonable assurance that the financial

statements of the County for fiscal year ended June 30, 2015, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; thus, resulting in an assessment of the overall financial statements. Axiom concluded that there was a reasonable basis for rendering an unmodified (or clean) opinion that Santa Fe County's financial statements for the fiscal year ended June 30, 2015 are fairly presented in conformity with accounting principles generally accepted in the United States of America. The report may be found on pages 12-14 of this report.

The Reporting Entity and Its Services

Santa Fe County was established by the laws of the Territory of New Mexico of 1852, under provisions of the act now referred to as Section 4-26-1 of the New Mexico Statutes Annotated, 1978 Compilation. Santa Fe County is located in north-central New Mexico. The City of Santa Fe is the capital of the State of New Mexico and is in the center of the County approximately 60 miles northeast of Albuquerque. Santa Fe County has a total area of 1,911 square miles, 1,909 square miles of land and 2 square miles of water. The 2010 decennial census revealed a population of 144,170, which includes 67,947 individuals located in the City of Santa Fe. This reflects a countywide population percentage *increase* since the 2000 decennial census of 11.5%, which is a lower percentage increase than the State as a whole which saw a 13.2% increase during that same period. Based on 2013 population estimates, Santa Fe County had a population of 147,423 and the 5th highest population growth rate in the State (behind Sandoval, Lea, Curry, Eddy and McKinley) and is the 3rd most populous County (behind Bernalillo and Dona Ana). The average unemployment rate in July, 2014 was 5.7% which is 1.0% less than the State rate of 6.7%.

The County operates under the commission-manager form of government. All legislative power within the County is vested in an elected five-member Board of Commissioners (BCC). The executive function is divided and shared by the Board and five elected county officials - the Assessor, Clerk, Probate Judge, Sheriff and Treasurer. The County provides the following services: public safety (sheriff, fire, emergency communications and corrections), highways and streets, sanitation, health and social services, low rent housing assistance, affordable housing, culture and recreation, senior services, public projects' improvements, planning and zoning, economic development, and general administration services. A regional planning authority created by the City and County of Santa Fe, as well as County housing services, utility and home sales enterprises are included within the business activity of the County's financial statements.

Santa Fe County maintains extensive budgetary controls; the budget serves as the foundation for Santa Fe County's financial planning and control. Fiscal year 2015 marks the third transitional year where the budget was developed using a results-accountable, priority-driven budget methodology (referred to generically as performance-based budgeting). Staff was instructed to build their budget requests in such a manner as to fund each function adequately to achieve the function's desired outcome even if it resulted in an increase to their budget. The FY 2015 budget contemplates modest increases to some revenue sources, changes to benefits and increases to staff compensation, significant one-time expenditures for large maintenance and repair items and significant asset renewal and replacement expenditures and provides Departments with the resources that they need to achieve the desired outcomes of their functions.

Public safety, road maintenance, improvement and construction, and expanding the utility into a self-sustaining enterprise as well as investing in employees were all priorities in FY 2015. As part of the public safety focus, additional support was given to the wildland fire prevention and suppression program. The most significant priority change was a new funding approach to economic development initiatives that target specific areas such as film and media, culture and cultural tourism, and alternative and renewable energy. Another significant budget priority shift was a focus on developing management plans for key open space properties owned by Santa Fe County.

Economic Condition and Outlook

Major industries in the Santa Fe County area center on tourism and recreation. These include all associated industries such as food, lodging, arts and entertainment. Education and health care also contribute a large portion of the jobs in the area. Professional scientific and management industries also add significantly to the employment base of Santa Fe County. Government employees comprise 28% of the workforce with 17,195 employees out of 60,058 total employees as reported by the New Mexico Department of Workforce Solutions. The local hospital employs a total of 2,021 employees. The County is the 7th largest employer with 894 employees as of June 30, 2015.

Economic development emerged as a key citizen priority of the quality of life for citizens of Santa Fe County. As a result, this service area received more focus and more resources during the FY 2015 budget process. Film and media, arts, culture and cultural tourism, and alternative and renewable energy initiatives received targeted funding.

Santa Fe County is fortunate to have a large property tax base with a current assessed valuation of \$6.5 billion. In FY 2013 the County Assessor completed a County-wide reappraisal. This reappraisal is intended to ensure that all properties have been captured on the tax rolls as well as to ensure "true and correct" valuations of all properties in the County and is statutorily required on a periodic basis. The tax year 2014 taxable valuation (the tax year applicable to fiscal year 2015) experienced a decrease of \$239.8 million or 3.7% when compared to tax year 2013. Given that the values are true and correct, the result is a more fair distribution of the tax burden across all property owners. Property tax collections continued to be strong in FY2015 with a slight increase up to 95.64 percent.

In FY 2015 Santa Fe County increased the budget for countywide gross receipts taxes by three percent. This increase represents a very conservative projection of collections which have begun to rebound from the significant declines of FY 2009 through FY 2011. Santa Fe County budgeted the unincorporated GRTs up three percent as well, in FY 2015. While the unincorporated GRTs have been slower to rebound experiencing declines from FY 2009 through FY 2013, they have begun to rebound allowing for a modest three percent increase in the budget.

A principal issue for Santa Fe County is the funding of a large regional water system which will serve the Northern part of the County, which has historically obtained its drinking water from wells. The Aamodt Settlement of water rights requires that a regional water system be designed and constructed. The cost of building this regional system will be borne by the Federal

government, the State of New Mexico and Santa Fe County. The current understanding is that Santa Fe County' funding commitment will be approximately \$24 million.

The County continues to strive to incorporate financial planning in its long-range vision to remain solvent in the current economy. The County maintains the State mandated cash reserve requirements in the general fund and the road fund. During fiscal year 2015 the Board of County Commissioners approved new fund balance requirements that includes committing general fund balance for disaster recovery, uninsured losses, major infrastructure repair and replacement and a contingency reserve. The new requirements also include a 10% contingency reserve in each fund that supports ongoing operations (excluding grant funds). Additionally, the County continued to maintain a \$5.0 million budgeted contingency reserve throughout FY 2015 to assist, if necessary, in times of economic distress. Thus far the County has not had to make use of the contingency reserve.

As the economy recovered, the County has both conscientiously and strategically maintained sufficient reserves and continued to be conservative with revenue projections. This strategy has enabled the County to not impact employees either by reduced salaries or furloughs. Actually this strategy has enabled the County to increase contributions to health insurance for employees and continue cost of living increases.

Financial Policies

The County's accounting records for general government operations are maintained on a modified accrual basis, with the revenues being recorded when available and measurable and expenditures being recorded when the services or goods are received and the liabilities are incurred. Accounting records for the County's utilities and other enterprise activities are maintained on an accrual basis.

In developing and maintaining the County's accounting system, consideration is given to the adequacy of the internal control structure. We believe that the County's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

The State of New Mexico requires a balanced budget for each fund. The budget is reviewed by the Governing Body and is formally adopted by the passage of a budget resolution. Santa Fe County imposes this balanced budget standard in conjunction with the standard that recurring expense in each fund be sourced with recurring revenue. A monthly report of major revenue sources, costs category and fund expenses and major fund cash positions is produced and reported to the Board of County Commissioners. Lastly, quarterly budget updates are approved and provided to the Governing Body and are submitted to the State Department of Finance and Administration Local Government Division, pursuant to state law.

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Santa Fe County for its comprehensive annual financial report for the fiscal year ended June 30, 2014. In order 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. This is the third year that the County has received this GFOA award. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and will submit it to the GFOA to determine its eligibility for another certificate.

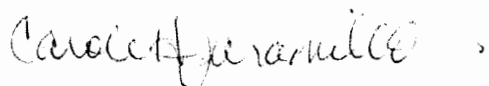
Santa Fe County also received the Government Finance Officers Association Distinguished Budget Presentation award for the fiscal year 2014 Final Program Budget. This is the seventh year that the County has received this GFOA budget award.

Acknowledgments

The preparation of this report could not have been accomplished without the dedicated services of the staff within the Finance Division. A special thanks to Lynette Kennard, accounting and financial reporting manager. Ms. Kennard worked tirelessly on the audit and to produce these financial statements, having completed the project with a reduced staff limited by vacancies and turn over.

We wish to express our sincere appreciation to all staff members whose dedication and professionalism made the preparation of the report possible. We would also like to thank the staff from other County departments who assisted and contributed to its preparation. Finally, without the leadership and support of the County Manager and the members of the Board of County Commissioners, preparation of this report would not have been possible.

Respectfully submitted,



Carole H. Jaramillo
Finance Division Director



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Santa Fe County
New Mexico**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2014

A handwritten signature in black ink, reading "Jeffrey R. Emer". The signature is written in a cursive, flowing style.

Executive Director/CEO

STATE OF NEW MEXICO
SANTA FE COUNTY

OFFICIAL ROSTER

JUNE 30, 2015

COUNTY COMMISSIONERS



Henry Roybal
Member, District 1



Miguel M. Chavez
Member, District 2



Robert Anaya
Chair, District 3



Kathy Holian
Member, District 4



Liz Stefanics
Member, District 5

ELECTED OFFICIALS



Gus Martinez
County Assessor



Patrick Varela
County Treasurer



Robert Garcia
County Sheriff



Geraldine Salazar
County Clerk



Shannon B. Bulman
Probate Judge

ADMINISTRATIVE OFFICIALS



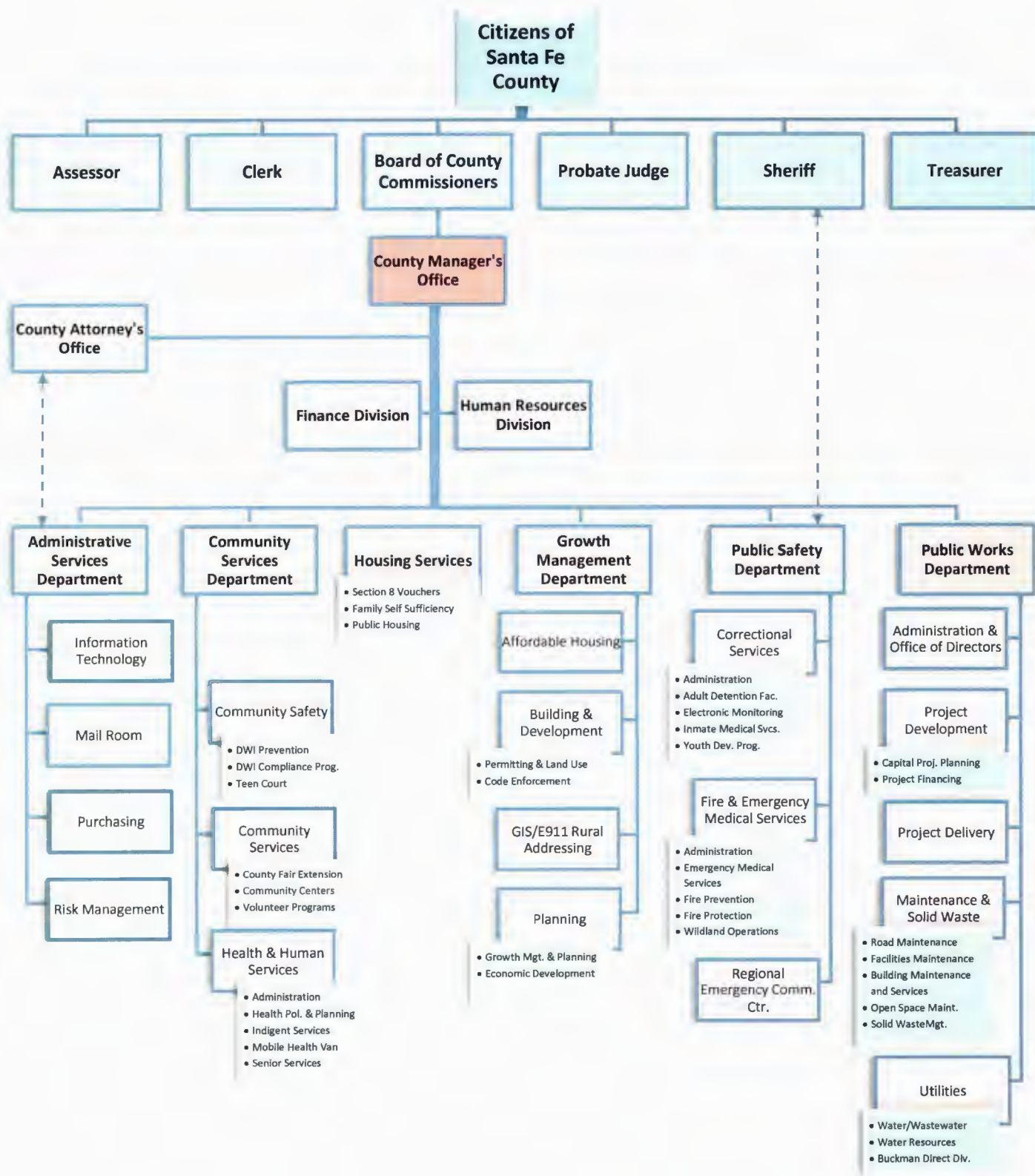
Katherine Miller

County Manager

Rachel O'Connor
Jeff Trujillo
Penny Ellis-Green
Pablo Sedillo III
Greg Shaffer
Adam Leigland
Claudia I. Borchert
Bernadette Salazar
Carole H. Jaramillo

Community Services Department
Administrative Services Department Director
Growth Management Department Director
Public Safety Department Director
County Attorney
Public Works Director
Utilities Division Director
Human Resources Division Director
Finance Division Director

STATE OF NEW MEXICO
SANTA FE COUNTY
ORGANIZATIONAL CHART
FISCAL YEAR ENDED JUNE 30, 2015





FINANCIAL SECTION



Certified Public Accountants
and Business Advisors LLC

www.axiomnm.com
Sun Valley Commercial Center
316 Osuna Rd. NE, Suite 401
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INDEPENDENT AUDITOR'S REPORT

To the County Commission
Santa Fe County
and Mr. Tim Keller
New Mexico State Auditor

Report on Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business type activities, each major fund, and the aggregate remaining fund information and the budgetary comparisons for the general fund and major special revenue funds of Santa Fe County, New Mexico ("County") as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents. We have also audited the financial statements of each of the County's nonmajor governmental funds, fiduciary fund and the budgetary comparisons for the major capital projects fund, debt service fund and all nonmajor funds presented as supplementary information, as defined by the Government Accounting Standards Board, in the accompanying combining and individual fund financial statements as of and for the year ended June 30, 2015, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2015, and the respective changes in financial position thereof and the respective budgetary comparisons for the general fund and major special revenue funds for the year then ended in accordance with accounting principles generally accepted in the United States of America. In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each nonmajor governmental fund and fiduciary fund of the County as of June 30, 2015, and the respective changes in financial position thereof and the respective budgetary comparisons for the major capital projects fund, debt service fund and all nonmajor funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As discussed in Note 18 to the financial statements, in 2015 the County adopted new accounting guidance, *GASB Statement No. 68, Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 15 to 27, Schedule of County's Proportionate Share of the Net Pension Liability, and Schedule of County Contributions on pages 90 to 93 and 94 to 98, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements, the combining and individual fund financial statements, and the budgetary comparisons. The Schedule of Expenditures of federal awards as required by Office of Management and Budget *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, introductory and statistical sections, financial data schedule, and the other schedules as required by 2.2.2 NMAC are presented for purposes of additional analysis and are not a required part of the basic financial statements.



Certified Public Accountants and Business Advisors LLC

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The Schedule of Expenditures of federal awards, financial data schedule and other schedules required by Section 2.2.2 NMAC are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of federal awards, financial data schedule and other schedules required by Section 2.2.2 NMAC are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section, statistical section, and the Schedule of Vendors have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 2, 2015 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Albuquerque, New Mexico
November 2, 2015

STATE OF NEW MEXICO
SANTA FE COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD & A)
YEAR ENDED JUNE 30, 2015

As management of Santa Fe County (County), New Mexico, we offer the readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended June 30, 2015.

FINANCIAL HIGHLIGHTS

The financial statements, which follow Management's Discussion and Analysis, provide the significant key financial highlights for fiscal year 2015 as follows:

- In the Statement of Net Position the County's total net position of governmental activities decreased \$35.8 million and business-type activities decreased by \$5.8 million. In total, the net change of \$41.6 million represents a decrease of 10.4 percent from the prior year. The County continues to have a strong financial position, operating reserves and assets available to provide services to the citizens.
- The Statement of Net Position reflects the recording of \$49.7 million in net pension liability, \$9.2 million in deferred outflows, and \$16.2 million in deferred inflows to comply with the requirements of GASB Statement No. 68 (GASB 68).
- In the Statement of Activities, the total governmental activities revenue totaled \$135.8 million, of which general revenues from governmental activities accounted for \$114.7 million or 84.5 percent of all revenues from governmental activities. Program specific revenues in the form of charges for services and grants and contributions accounted for \$21.1 million or 15.5 percent of total revenue from governmental activities.
- In the Statement of Activities, the total business-type activities revenue totaled \$5.6 million, of which general revenues from business-type activities accounted for \$112,131 or 2.0 percent of all revenues from business-type activities. Program specific revenues in the form of charges for services and operating grants and contributions accounted for \$5.5 million or 98.0 percent of business-type activities.
- In the Statement of Activities the County had \$114.8 million in expenses related to governmental activities, of which \$21.1 million were offset by program specific charges for services or grants and contributions. General revenues of \$114.7 million were adequate to provide for the remaining costs of these programs. The County had \$9.7 million in expenses related to business-type activities. These expenses were offset by program specific revenues in the form of charges for services and operating grants and contributions of \$5.5 million.
- The General Fund had \$63.9 million in revenue, which primarily consisted of taxes, charges for services and interest earnings. The total expenditures of the General Fund were \$31.8 million. The General Fund's fund balance increased by \$1.8 million compared to a fiscal year 2014 increase in the fund balance of \$3.5 million. Overall revenue decreased slightly, by \$266,140, which is the net result of increases in property tax collections and interest earnings and decreases in gross receipts taxes, other taxes, charges for services, grants and

STATE OF NEW MEXICO
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YEAR ENDED JUNE 30, 2015

FINANCIAL HIGHLIGHTS (Continued)

other revenue. Expenses increased by \$1.0 million as the net result of increases in general government and culture and recreation and decreases in public safety, public works, health and welfare, housing and capital improvements. Additionally, the transfers to other funds increased by \$0.5 million.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements are comprised of three components: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements. This report also contains required and other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the County's assets, deferred outflows, liabilities and deferred inflows with assets and deferred outflows minus liabilities and deferred inflows reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The statement of activities presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal period (e.g., uncollected taxes and earned but unused compensated absences).

The government-wide financial statements of the County's activities are presented in the following categories:

- **Governmental activities** – Most of the County's basic services are included here, such as general government, public safety, public works, and culture and recreation. Gross receipt taxes, property taxes, and intergovernmental revenues finance most of these activities.
- **Business-type activities** – The services provided by the County included here are home sales, regional planning, utilities and housing services. These services are primarily financed through charges for services.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County uses fund accounting to ensure and demonstrate compliance with finance-related legal

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OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and government-wide statements.

Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balance for the General Fund, Fire Operations Fund, Capital Outlay GRT Fund, Developer Fees Fund, Corrections Operations Fund, and the General Obligation Bond (GOB) Debt Service Fund, which are considered to be the County's major governmental funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining schedules.

Proprietary funds. The County maintains four proprietary funds. These enterprise funds are used to report certain functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its home sales program, regional planning authority, utilities, and housing authority.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is an accrual basis of accounting.

Notes to the financial statements. The notes (pages 47-88) provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. Under New Mexico Administrative code Section 2.2.2, governments in New Mexico must include the budgetary

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OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

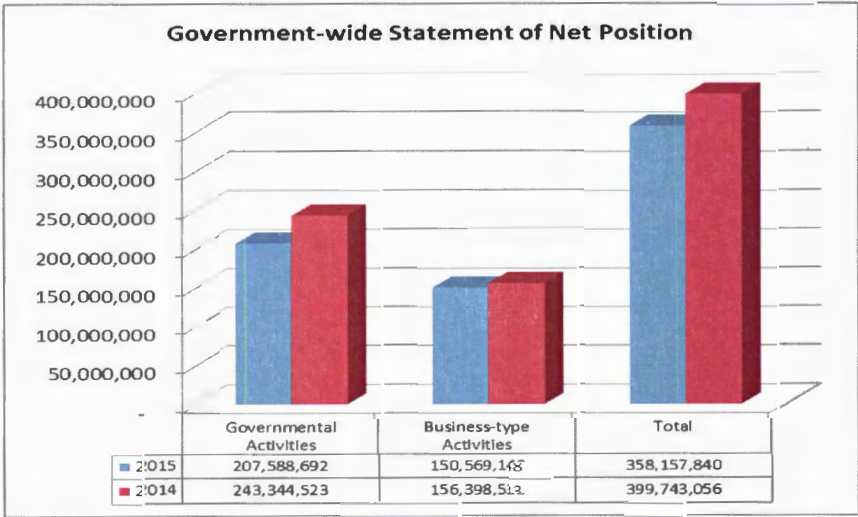
comparison statement for the General Fund as well as major special revenue fund data as a component of the fund financial statements within the basic financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government’s financial position. In the case of the County, assets and deferred outflows exceeded liabilities and deferred inflows by \$358.2 million at the current fiscal year end.

A significant portion of the County’s net position reflects its investment in capital assets (e.g. land, construction in progress, infrastructure, buildings and improvements, and vehicles, furniture and equipment), less any related debt used to acquire those assets that is still outstanding plus any unspent proceeds and deferred outflows on advance refunding of bonds. The County uses these capital assets to provide services to its citizens; consequently, these assets are not available for future spending. Although the County’s investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other resources, since the capital assets themselves cannot be used to liquidate these liabilities. In addition, \$80.8 million of the County’s net assets are restricted for the specified purposes of debt service repayment and capital outlay investment.

The County’s financial position is the product of several financial transactions including the net results of activities, the acquisition and payment of debt, the acquisition and disposal of capital assets, and the depreciation of capital assets. The same situation held true for the prior fiscal year. The most significant changes from the previous fiscal year were the addition of \$20.7 million of current assets, primarily cash and investments, and increase of \$1.6 million of current liabilities, and the addition of \$51.7 million of long-term liabilities of which \$49.7 million was related to recording net pension liability resulting from the implementation of GASB 68. Also related to GASB 68 implementation is the addition of \$9.2 million in deferred outflows and \$16.2 million in deferred inflows. The following chart and table present comparative information of the County’s net position for the fiscal years ending June 30, 2015, and June 30, 2014.



STATE OF NEW MEXICO
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MANAGEMENT'S DISCUSSION AND ANALYSIS (MD & A)
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GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Government-Wide Statement of Net Position						
	2015			2014		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
ASSETS						
Current and other assets	\$ 241,662,353	\$ 18,036,784	\$ 259,699,137	\$ 223,550,383	\$ 15,357,680	\$ 238,908,063
Capital assets, net	252,168,893	134,830,541	386,999,434	249,519,178	141,724,453	391,243,631
Total Assets	493,831,246	152,867,325	646,698,571	473,069,561	157,082,133	630,151,694
DEFERRED OUTFLOWS	11,170,851	268,404	11,439,255	-	-	-
LIABILITIES						
Current and other liabilities	11,540,762	650,776	12,191,538	23,081,392	683,600	23,764,992
Long-term liabilities	270,098,335	1,444,009	271,542,344	206,643,646	-	206,643,646
Total Liabilities	281,639,097	2,094,785	283,733,882	229,725,038	683,600	230,408,638
DEFERRED INFLOWS	15,774,308	471,796	16,246,104	-	-	-
NET POSITION						
Net Investment in capital assets	76,764,029	134,830,541	211,594,570	45,169,178	141,724,453	186,893,631
Restricted						
Restricted for:						
Contractual & Statutory requirements	58,561,585	-	58,561,585	51,386,816	-	51,386,816
Debt service	13,570,196	-	13,570,196	13,372,767	-	13,372,767
Capital outlay	67,187,332	-	67,187,332	59,458,056	-	59,458,056
Unrestricted (Deficit)	(8,494,450)	15,738,607	7,244,157	73,957,706	14,674,080	88,631,786
Total net position	\$ 207,588,692	\$ 150,569,148	\$ 358,157,840	\$ 243,344,523	\$ 156,398,533	\$ 399,743,056

Changes in net position. The County's total revenues for the fiscal year 2015 were \$141.3 million. The total cost of all programs and services was \$124.5 million. The following table presents a summary of the changes in net position for the fiscal years ended June 30, 2015 and June 30, 2014.

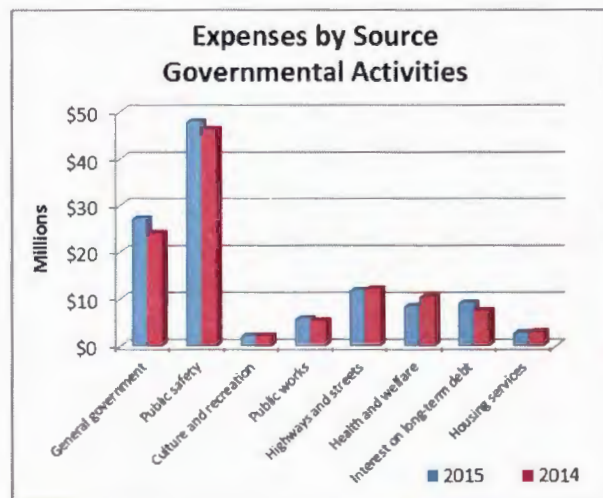
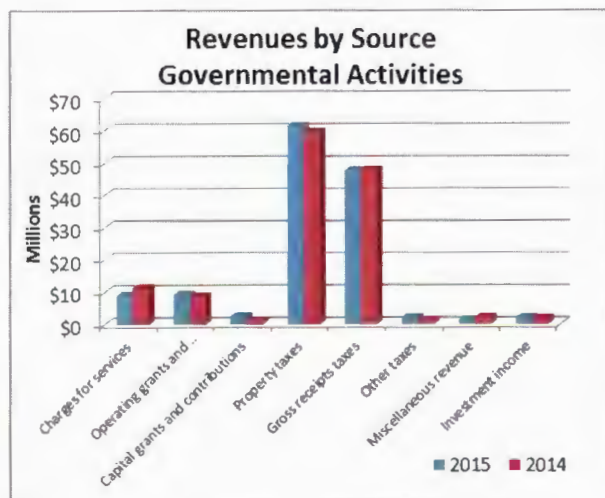
	2015			2014		
	Changes in Net Position			Changes in Net Position		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
Revenues						
Program revenues						
Charges for services	\$ 9,072,068	\$ 4,927,801	\$ 13,999,869	\$ 11,296,751	\$ 9,048,155	\$ 20,344,906
Operating grants and contributions	9,379,709	523,288	9,902,997	8,815,053	524,444	9,339,497
Capital grants and contributions	2,651,061	-	2,651,061	1,094,790	-	1,094,790
General revenues						
Property taxes, levied for debt svc.	50,003,374	-	50,003,374	11,325,637	-	11,325,637
Property taxes, levied for general	11,373,993	-	11,373,993	48,407,990	-	48,407,990
Gross receipts taxes	47,801,199	-	47,801,199	47,999,014	-	47,999,014
Other taxes	2,185,022	-	2,185,022	1,262,783	-	1,262,783
Miscellaneous revenue	1,298,075	-	1,298,075	2,159,729	-	2,159,729
Investment income	2,049,343	112,131	2,161,474	1,883,376	43,092	1,926,468
Total revenues	135,813,844	5,563,220	141,377,064	134,245,123	9,615,691	143,860,814
Expenses						
General government	27,191,186	-	27,191,186	23,975,201	-	23,975,201
Public safety	47,837,664	-	47,837,664	46,116,609	-	46,116,609
Culture and recreation	2,113,464	-	2,113,464	2,072,097	-	2,072,097
Public works	5,706,823	-	5,706,823	5,200,881	-	5,200,881
Highways and streets	11,799,859	-	11,799,859	12,146,864	-	12,146,864
Health and welfare	8,376,767	-	8,376,767	10,363,114	-	10,363,114
Interest on long-term debt	9,087,710	-	9,087,710	7,426,852	-	7,426,852
Home Sales	-	9,781	9,781	-	14,023	14,023
Regional Planning Authority	-	-	-	-	13,543	13,543
Utilities Department	-	8,592,558	8,592,558	-	4,977,961	4,977,961
Housing Services	2,720,326	1,093,347	3,813,673	2,956,709	1,139,191	4,095,900
Total expenses	114,833,799	9,695,686	124,529,485	110,258,327	6,144,718	116,403,045
Increase (decrease) in net assets before transfers	20,980,045	(4,132,466)	16,847,579	23,986,796	3,470,973	27,457,769
Transfers	-	-	-	-	-	-
Change in net position	\$ 20,980,045	\$ (4,132,466)	\$ 16,847,579	\$ 23,986,796	\$ 3,470,973	\$ 27,457,769

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SANTA FE COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD & A)
YEAR ENDED JUNE 30, 2015

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

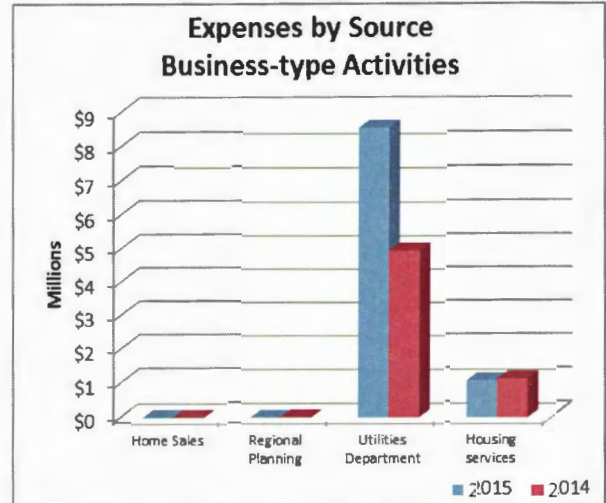
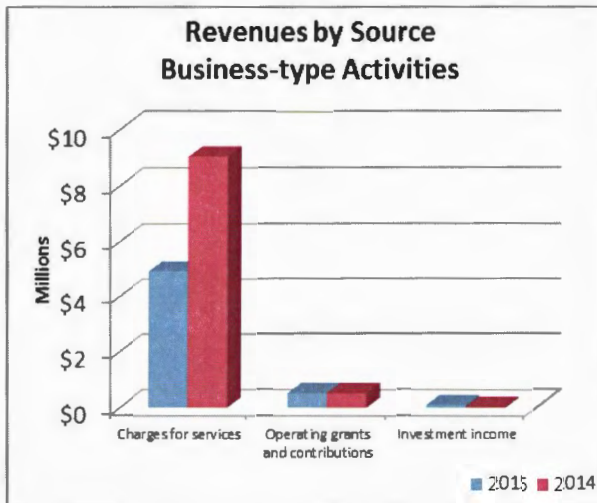
Governmental and Business-type activities. The following table presents the cost of the twelve (12) major County functional activities. The table also shows each function's net cost (total cost less charges for services generated by the activities and intergovernmental aid provided for specific programs). The net cost shows the financial burden that was placed on the State and County's taxpayers by each of these functions.

	2015		2014	
	<u>Total Expenses</u>	<u>Net (Expense)/ Revenue</u>	<u>Total Expenses</u>	<u>Net (Expense)/ Revenue</u>
Governmental Activities				
Expenses				
General government	\$ 27,191,186	\$ (23,830,223)	\$ 23,975,201	\$ (20,076,917)
Public safety	47,837,664	(37,270,239)	46,116,609	(33,946,570)
Culture and recreation	2,113,464	(200,088)	2,072,097	(1,804,792)
Public works	5,706,823	(5,449,752)	5,200,881	(4,945,845)
Highways and streets	11,799,859	(11,046,247)	12,146,864	(11,498,926)
Health and welfare	8,376,767	(6,318,792)	10,363,114	(8,989,306)
Interest on long-term debt	9,087,710	(9,087,710)	7,426,852	(7,426,852)
Housing Services	2,720,326	(527,910)	2,956,709	(362,525)
Total	\$ 114,833,799	\$ (93,730,961)	\$ 110,258,327	\$ (89,051,733)
Business-type Activities				
Home Sales	\$ 9,781	\$ (9,781)	\$ 14,023	\$ 17,015
Regional Planning Authority	-	-	13,543	(13,543)
Utilities Department	8,592,558	(4,126,012)	4,977,961	3,007,167
Housing Services	1,093,347	(108,804)	1,139,191	(182,758)
Total	\$ 9,695,686	\$ (4,244,597)	\$ 6,144,718	\$ 2,827,881



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GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)



- The cost of all governmental activities this year was \$114.8 million; the increase of \$4.6 million from the prior year was primarily due to increases in expenses related to general government, public safety, public works, highways and streets, culture and recreation and interest on long-term debt which were offset by decreases in expenses related to highways and streets and health and welfare. The most significant increase, \$3.2 million, was seen in general government and is attributable to the County's additional investment in employees and other board priorities, increased maintenance of County facilities, as well as increases in multi-line and workers' compensation insurance.
- The cost of all business-type activities this year was \$9.7 million, an increase of \$3.6 million from the prior year. The increase was seen in the Utilities Department while Home Sales, the Regional Planning Authority and Housing Services each saw small decreases.
- Charges for services and contributions subsidized certain governmental programs and business-type programs with revenues of \$26.6 million, a decrease of \$4.2 million from the prior year. The decrease can be found primarily in business-type activities charges for services due to the sale of assets. A \$2.3 million reduction in charges for services in governmental activities in the public safety category also contributed to the change. Revenues reflected within operating grants and contributions saw an increase of \$0.6 million primarily in public safety.
- Net cost of governmental activities of \$93.7 million was financed by general revenues, which are made up primarily of property taxes and gross receipts taxes of \$109.2 million. The majority of costs can be attributed to general government, public safety, highways and streets, health and welfare and interest on long-term debt.

STATE OF NEW MEXICO
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FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

Governmental funds. The focus of the County's governmental funds is on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the County's financing requirement. In particular, unrestricted fund balances may serve as a useful measure of the County's net resources available for spending at the end of the fiscal year.

The financial performance of the County as a whole is reflected in its governmental funds. As the County completed the year, its governmental funds reported a combined fund balance of \$214.0 million, an increase of \$16.9 million. This increase is attributable to the net of increases in assets totaling \$18.2 million and increases in liabilities and deferred inflows totaling \$1.4 million. The increase in assets can be found in the cash and investments categories of \$16.4 million and smaller increases in other asset categories mainly taxes receivable, grants receivable and due from other funds. The increases in liabilities and deferred inflows can primarily be seen in the accounts payable, accrued wages and benefits, due to other funds and unavailable revenue categories.

The General Fund is the principal operating fund of the County. The General Fund's fund balance increased \$1.8 million to \$74.7 million at year end. In fiscal year 2014 the fund balance increased by \$3.5 million. Overall revenue decreased slightly, by \$0.3 million, which is the net result of increases in property tax collections and interest earnings and decreases in gross receipts taxes, other taxes, charges for services, grants and other revenue. Expenses increased by \$1.0 million as the net result of increases in general government and culture and recreation and decreases in public safety, public works, health and welfare, housing and capital improvements. Additionally, the transfers to other funds increased by \$0.5 million.

Major special revenue funds include the Developer Fees Fund which reflects a slight increase in fund balance of \$33,263 attributable to client payment of affordable mortgages. Another major fund, the Corrections Operations Fund saw a decrease of \$0.4 million in fund balance. The decrease is the result of the use of cash to complete capital and maintenance projects, and other one-time expenses for which cash had been accumulated. The Fire Operations Fund continues to be reported as a major fund this fiscal year and experienced an increase of \$0.9 million in fund balance. The increase is due to increased gross receipt taxes, ambulance fee collections and grants.

The Capital Outlay Gross Receipts Tax Fund, the only capital improvement fund reported this fiscal year as a major fund, realized an increase in its fund balance of \$2.9 million. This increase in fund balance is a result of an increase in gross receipts taxes and a reduction in expenses caused by delays in moving forward on various capital projects.

STATE OF NEW MEXICO
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FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS (Continued)

The GOB Debt Service Fund is reported as a major fund in fiscal year 2015 and reflects the activity related to the issuance of \$39.2 million in refunding/advance refunding bonds and the corresponding premium received on the transaction. Although the refunding/advance refunding transaction had no effect on the fund balance of the Fund, it is reported as a major fund to assist users of the financial statements to gain an understanding of the transaction.

Proprietary funds. The Enterprise Funds net position decreased by \$5.8 million to \$150.6 million at year end. The decrease can be attributed to a reduction in investments in capital assets and recording a net pension liability, deferred inflows and deferred outflows as a result of implementation of GASB 68.

BUDGETARY HIGHLIGHTS

The fiscal year 2015 budget was developed using a results-accountable, performance-based budgeting methodology and marked the third transitional year to this form of budgeting. Staff was instructed to build their budget requests in such a manner as to fund each function adequately to achieve the function's desired outcome even if it resulted in an increase to the budget.

The fiscal year 2015 budget totaled \$235.2 million of which \$53.1 million represented interfund transfers. Excluding these transfers the total fiscal year 2015 budget was \$182.0 million. This represents a \$1.5 million decrease from the fiscal year 2014 budget.

The vast majority of the County's budget was within its special revenue funds totaling \$98.2 million. A distant second majority was the General Fund totaling \$81.2 million. The remainder of the budget was comprised of capital improvement funds (\$31.1 million), debt service funds (\$19.0 million) and enterprise funds (\$5.7 million).

Many of the funding priorities remained from fiscal year 2014 to fiscal year 2015. Public safety, road maintenance, improvement and construction, and expanding the utility into a self-sustaining enterprise as well as investing in employees were all priorities that carried over from FY 14 to FY 15. In addition, economic development, the expansion of youth programs and library programs, and completing management plans for key open space properties were new priorities.

The Public Safety Department (including the Sheriff's Office) continued to have the largest operating budget of any department in the County. The General Fund heavily supported these operations by transferring funds. Road maintenance, improvement and construction of new roads are perpetual priorities for the citizens and the Commission. The road maintenance budget was decreased by \$0.6 million from \$6.1 million in FY 14 to \$5.6 million in FY15. The decrease resulted from a reduction in the amount of new equipment purchases needed for the operation. The decrease was reflected in the General Fund support which decreased from \$5.5 million in FY 14 to \$4.9 million in FY15.

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BUDGETARY HIGHLIGHTS (Continued)

Expanding the Water and Wastewater Utility to become a self-sustaining enterprise is underway. In FY 15 there was a large increase to the Utility's customer base due to service phasing agreements made with the City of Santa Fe as part of an annexation settlement agreement. The level of investment in employees, including new and reclassified positions and additional compensation increased in FY 15 and totaled more than \$3.3 million across all funds. Funding was approved for cost of living increases, a merit pool, restructuring of the County contribution to health insurance for employees making under \$50,000/year, additional education benefits, improvement to the physical work environment and capital funding to provide better equipment with which employees do their work.

Other new priorities that received funding were targeted economic development initiatives (\$0.4 million), expanded youth programs (\$76K), and development of open space management plans for three key open space properties (\$150K).

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets. For fiscal year ended June 30, 2015, the County had invested \$14.6 million in capital assets, including buildings, water systems, facilities, vehicles, computers, equipment, and infrastructure assets. The investment net of deletions represents an increase of \$7.6 million prior to depreciation. Total depreciation expense for the current fiscal year was \$13.6 million. The following schedule presents capital asset balances for the fiscal years ended June 30, 2015, and June 30, 2014.

	As of June 30, 2015	As of June 30, 2014
Governmental Activities		
Land	\$ 37,036,236	\$ 36,435,442
Buildings and improvements	183,034,048	180,608,832
Infrastructure	77,562,040	70,213,172
Vehicles, Furn. Fixtures & Equip.	62,971,173	61,076,417
Construction in progress	4,925,257	5,495,935
Right of way land	10,109,940	10,109,940
Less: Accumulated Depreciation	(123,469,801)	(114,420,560)
Total	\$ 252,168,893	\$ 249,519,178
Business-type Activities		
Land	\$ 876,119	\$ 2,165,532
Buildings and improvements	7,808,937	7,858,096
Water systems	122,974,821	122,210,296
Vehicles, Furn. Fixtures & Equip.	1,240,169	1,143,723
Construction in progress	607,074	428,419
Water rights	17,808,069	21,704,696
Less: Accumulated Depreciation	(16,484,648)	(13,786,309)
Total	\$ 134,830,541	\$ 141,724,453

Additional information on the County's capital assets can be found in Note 5 Capital Assets, pages 63-66.

STATE OF NEW MEXICO
SANTA FE COUNTY
MANAGEMENT’S DISCUSSION AND ANALYSIS (MD & A)
YEAR ENDED JUNE 30, 2015

CAPITAL ASSETS AND DEBT ADMINISTRATION (Continued)

Debt Administration. At year end, the County had \$209.6 million in long-term debt principal outstanding. The following table presents a summary of the County’s outstanding long-term debt for the fiscal year ended June 30, 2015, and June 30, 2014. Additional information on the County’s debt can be found in Note 9 Bonds Payable, pages 67 through 70.

	2015	2014
Bonds payable	\$125,545,000	\$127,010,000
Revenue bonds payable	\$ 84,030,000	\$ 87,460,000
TOTAL	\$ 209,575,000	\$214,470,000

State statute currently limits the amount of general obligation debt a County may issue for general purposes to 4 percent of its total assessed property valuation. The current general obligation debt limitation for general purposes for the County is \$262.5 million. State statute currently does not limit the amount of general obligation debt a County may issue for Water and Wastewater systems. Debt service per capita in fiscal year 2015 totals \$127.81; \$76.29 for general obligation debt service and \$51.52 for revenue bond and other debt service.

Credit Ratings. The financial condition of the County is strong as reflected by the County’s bond rating of AA+ from Standard & Poor for the General Obligation Series 2015. Such a rating was assigned given that the County’s restricted revenues provide satisfactory debt service coverage, the County has a large and diverse tax base and the County maintains solid financial operations with strong reserves.

ECONOMIC FACTORS AND NEXT YEAR’S BUDGET AND RATES

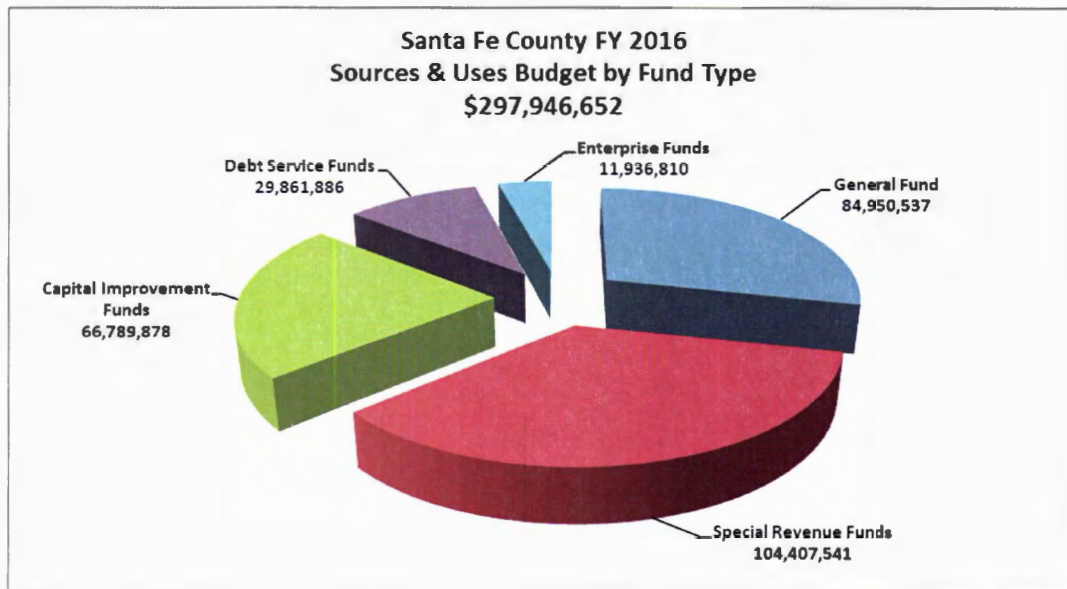
In fiscal year 2016 Santa Fe County continued with its transition to a performance-based budget. With the up-to-date priorities revealed by the citizen survey conducted during FY 2014, input from various advisory boards, and direct input from citizens to their Commissioners, the County’s budget was developed. Priorities included public safety, roads, open space and trails master planning and maintenance, facility maintenance, water planning, senior services, as well as investing in employees. The most significant priority change was in the area of economic development and programming and operational funding for new facilities which are scheduled to come “on-line” in FY 2016.

The fiscal year 2016 established budget totaled \$298.0 million, or \$243.1 million excluding inter-fund transfers. The most significant increase from the fiscal year 2015 budget can be found in the capital improvement funds. For the past several fiscal years the County has been budgeting capital improvement projects “on time” meaning that projects were not budgeted until they were ready to move forward. This method required approval of resolutions by the governing body throughout the year to budget for projects as they became “shovel ready”. In FY

STATE OF NEW MEXICO
SANTA FE COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD & A)
YEAR ENDED JUNE 30, 2015

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES (Continued)

2016 projects budgets are being established as part of the original budget which will reduce the need for budget resolutions throughout the fiscal year. The other significant increase is in the debt service funds which includes \$9.4 million to pay off a bond series which was refunded late in fiscal year 2015. In fiscal year 2016 revenue projections supported a slight increase in property tax based on trend analysis of collections from the past three years. Revenue projections also include a 3 percent increase for previously imposed gross receipts taxes plus the addition of a newly imposed gross receipts tax which is estimated to provide \$3.3 million in additional revenue (special revenue funds).



Changes from the fiscal year 2015 budget resulted in an increase in most funds from fiscal year 2015 to fiscal year 2016. Highlighted below are some of the significant changes.

- Major changes in the General Fund are:
 - Decreased the Asset Renewal and Replacement package (formerly known as the capital package) and set asides (\$1.0M).
 - Increased General Fund support of the Road Fund (\$0.4 M).
 - Increased General Fund support of the Law Enforcement Operations Fund (\$0.4 M).
 - Addition of budgets for programming and operation of new facilities (\$0.2 M).
 - Increased General Fund support of the Corrections Operations Fund (\$0.3 M).
 - Addition of a set-aside for support of Capital Improvement Districts (\$3.0M).
 - Decreased the budgeted recessionary contingency (\$2.0 M).
 - Increased the budgeted operating contingency (\$1.0 M).

STATE OF NEW MEXICO
SANTA FE COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD & A)
YEAR ENDED JUNE 30, 2015

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES (Continued)

- In FY 2016 all capital improvement funds totaled \$66.8 million versus FY 2015 with total capital improvement funding of \$31.1 million. The majority of this increase was in the Capital Outlay Gross Receipts Tax Fund which increased from \$14.4 million in FY 2015 to \$35.4 million in FY 2016
- In FY 2016 a new 1/8% gross receipts tax increment, the Hold Harmless Gross Receipts Tax, will go into effect. Established as a special revenue fund, the tax is restricted to maintenance and capital projects. The budget for the new tax was set at \$3.3 million with revenue collections anticipated to begin in September, 2015.
- The Road Maintenance Fund increased by \$0.3 million.
- The Economic Development increased by \$0.9 million.
- The Fire Operations Fund budget increased by \$0.6 million.
- The Regional Emergency Communications Center (RECC) Operations Fund remained flat at approximately \$3.5 million. Since this fund has no significant funding of its own, it is reliant upon transfers from other funds. In FY 2016 the Fire Operations fund will transfer \$3.4 M to the RECC.
- Bond proceeds from the 2011 Series GOB were budgeted at \$7.9 million across all project categories. This is an increase of \$0.7 million from the FY 2015 budget.
- Bond proceeds from the 2013 Series GOB were budgeted at \$13.4 million, which is an increase of \$7.1 million from FY 2015.
- A new general obligation bond was issued in the spring of 2015 for capital projects as well as for refunding and advance refunding existing debt. The 2015 GOB Series Fund had project budgets totaling \$7.3 million.
- The General Obligation Debt Service Fund increased by \$10.8 million. Of that amount, \$9.4 million was budgeted from proceeds of the 2015 GOB Series for refunding the 2005 GOB Series bonds. The remaining increase is made up of changes in the debt service payments of existing debt (\$0.2 M) and the first debt service payment of the newly issued 2015 GOB Series (\$1.2 M).
- The Water Enterprise Fund (505) increased by \$6.2 million in anticipation of undertaking design and construction on a large river water diversion and distribution project in Northern Santa Fe County.

We believe this written analysis and the accompanying financial reports will indicate to the reader that Santa Fe County is in good financial health. Factors such as bond ratings, fund balances, cash on hand and budget management, will reflect a positive financial direction and management.

REQUEST FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, customer, and investors and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the resources it receives. If you have any questions about this report or need additional information, contact the Finance Division, Santa Fe County, 102 Grant Avenue, Santa Fe, New Mexico 87501 or visit our website at www.santafecountynm.gov.



BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

STATE OF NEW MEXICO
SANTA FE COUNTY
STATEMENT OF NET POSITION
JUNE 30, 2015

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and investments	\$ 143,419,150	17,272,887	160,692,037
Cash and investments - restricted	64,782,202	99,030	64,881,232
Accounts receivable, net of allowance for uncollectibles	32,702,643	454,227	33,156,870
Prepaid and other assets	758,358	18,452	776,810
Held for sale - Land	-	35,000	35,000
Held for sale - Buildings/Improvements	-	157,188	157,188
Capital assets, not depreciated	52,071,433	19,291,262	71,362,695
Capital assets, net of accumulated depreciation	200,097,460	115,539,279	315,636,739
Total Assets	493,831,246	152,867,325	646,698,571
DEFERRED OUTFLOWS			
Pension related	8,973,982	268,404	9,242,386
Advance refunding of bonds	2,196,869	-	2,196,869
Total Deferred Outflows	11,170,851	268,404	11,439,255
LIABILITIES			
Accounts payable	5,301,050	128,836	5,429,886
Accrued wages and benefits	2,812,864	89,659	2,902,523
Deposits held for others	322,856	300,885	623,741
Due to other governments	-	131,396	131,396
Other current liabilities	49,208	-	49,208
Accrued interest payable	3,054,784	-	3,054,784
Long-term liabilities, due in one year	15,129,424	-	15,129,424
Long-term liabilities, due in more than one year	206,688,987	-	206,688,987
Net pension liability	48,279,924	1,444,009	49,723,933
Total Liabilities	281,639,097	2,094,785	283,733,882
DEFERRED INFLOWS			
Pension related	15,774,308	471,796	16,246,104
NET POSITION			
Net investment in capital assets	76,764,029	134,830,541	211,594,570
Restricted for:			
Contractual & Statutory requirements	58,561,585	-	58,561,585
Debt service	13,570,196	-	13,570,196
Capital outlay	67,187,332	-	67,187,332
Unrestricted (Deficit)	(8,494,450)	15,738,607	7,244,157
Total Net Position	\$ 207,588,692	150,569,148	358,157,840

The accompanying notes to the financial statements are an integral part of this statement.

STATE OF NEW MEXICO
SANTA FE COUNTY
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2015

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Assets		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Totals
Primary Government							
Governmental activities:							
General government	\$ 27,191,186	2,526,887	834,076	-	(23,830,223)	-	(23,830,223)
Public safety	47,837,664	6,022,240	4,545,185	-	(37,270,239)	-	(37,270,239)
Culture & recreation	2,113,464	-	255,000	1,658,376	(200,088)	-	(200,088)
Public works	5,706,823	-	-	257,071	(5,449,752)	-	(5,449,752)
Highways & streets	11,799,859	6,432	11,566	735,614	(11,046,247)	-	(11,046,247)
Health & welfare	8,376,767	106,408	1,951,567	-	(6,318,792)	-	(6,318,792)
Housing	2,720,326	410,101	1,782,315	-	(527,910)	-	(527,910)
Interest on long-term debt	9,087,710	-	-	-	(9,087,710)	-	(9,087,710)
Total governmental activities	114,833,799	9,072,068	9,379,709	2,651,061	(93,730,961)	-	(93,730,961)
Business-type activities:							
Home sales	9,781	-	-	-	-	(9,781)	(9,781)
Regional planning authority	-	-	-	-	-	-	-
Utilities	8,592,558	4,466,546	-	-	-	(4,126,012)	(4,126,012)
Housing services	1,093,347	461,255	523,288	-	-	(108,804)	(108,804)
Total business-type activities	9,695,686	4,927,801	523,288	-	-	(4,244,597)	(4,244,597)
Total primary government	\$ 124,529,485	13,999,869	9,902,997	2,651,061	(93,730,961)	(4,244,597)	(97,975,558)

General revenues:

Taxes:			
Property taxes, levied for general purposes	\$ 50,003,374	-	50,003,374
Property taxes, levied for debt service	11,373,993	-	11,373,993
Gross receipts taxes	47,801,199	-	47,801,199
Other taxes	2,185,022	-	2,185,022
Investment income	2,049,343	112,131	2,161,474
Miscellaneous revenues	1,298,075	-	1,298,075
Total general revenues and transfers	114,711,006	112,131	114,823,137

Change in net position 20,980,045 (4,132,466) 16,847,579

Net position, beginning of year	243,344,523	156,398,533	399,743,056
Restatement - GASB 68 (Note 20)	(56,735,876)	(1,696,919)	(58,432,795)
Net position, beginning of year, as restated	186,608,647	154,701,614	341,310,261
Net position, end of year	\$ 207,588,692	150,569,148	358,157,840

The accompanying notes to the financial statements are an integral part of this statement.



FUND FINANCIAL STATEMENTS

STATE OF NEW MEXICO
SANTA FE COUNTY
Balance Sheet
Governmental Funds
June 30, 2015

	Major Funds							
	Special Revenue				Capital Projects	Debt Service	Non-Major Other Governmental Funds	Total Governmental Funds
	General	Developer Fees	Fire Operations	Corrections Operations	Capital Outlay GRT	GOB Debt Service		
ASSETS								
Cash and investments	\$ 64,883,357	-	6,655,196	-	32,661,339	-	39,219,258	143,419,150
Cash and investments - restricted	7,873,099	1,350,848	1,438	8,575,075	-	9,955,619	37,026,123	64,782,202
Accounts receivable, net	201,100	-	274,407	358,322	-	-	1,851,346	2,685,175
Taxes receivable	6,854,870	-	1,576,598	-	1,749,383	1,114,271	3,889,760	15,184,882
Interest receivable	262,619	-	-	65,267	-	-	12,358	340,244
Grantor agencies receivable	80,124	-	260,612	32,827	-	-	2,380,089	2,753,652
Mortgages receivable, net	-	11,186,470	-	-	-	-	-	11,186,470
Down Payment Assistance receivable	-	552,220	-	-	-	-	-	552,220
Prepays & other	130,298	-	95,475	253,738	-	-	278,847	758,358
Due from other funds	1,475,458	-	-	-	-	219,792	-	1,695,250
Total Assets	\$ 81,760,925	13,089,538	8,863,726	9,285,229	34,410,722	11,289,682	84,657,781	243,357,603
LIABILITIES								
Accounts payable	\$ 1,089,211	15,473	232,291	656,375	702,996	-	2,604,704	5,301,050
Accrued wages and benefits	955,737	-	431,599	656,055	-	-	769,473	2,812,864
Deposits held for others	192,423	-	-	-	-	-	130,433	322,856
Other current liabilities	6,465	-	447	27,066	-	-	15,230	49,208
Due to other funds	6,062	-	1,002	1,295	-	-	1,686,891	1,695,250
Total Liabilities	2,249,898	15,473	665,339	1,340,791	702,996	-	5,206,731	10,181,228
DEFERRED INFLOWS								
Property taxes	4,045,953	-	-	-	-	837,988	-	4,883,941
Mortgages and down payment assistance	-	11,738,690	-	-	-	-	-	11,738,690
Unavailable revenue	798,545	-	124,999	-	-	-	1,644,558	2,568,102
Total Deferred Inflows	4,844,498	11,738,690	124,999	-	-	837,988	1,644,558	19,190,733
FUND BALANCE								
Nonspendable	130,298	-	95,475	253,738	-	-	278,847	758,358
Restricted	21,136,967	1,335,375	6,465,240	5,243,596	33,707,726	10,451,694	73,237,193	151,577,791
Committed	20,468,186	-	1,512,673	2,447,104	-	-	4,523,742	28,951,705
Assigned	26,834,420	-	-	-	-	-	-	26,834,420
Unassigned (Deficit)	6,096,658	-	-	-	-	-	(233,290)	5,863,368
Total Fund Balance	74,666,529	1,335,375	8,073,388	7,944,438	33,707,726	10,451,694	77,806,492	213,985,642
Total Liabilities, Deferred Inflows, and Fund Balance	\$ 81,760,925	13,089,538	8,863,726	9,285,229	34,410,722	11,289,682	84,657,781	243,357,603

The accompanying notes to the financial statements are an integral part of this statement.

STATE OF NEW MEXICO
SANTA FE COUNTY
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2015

Total fund balance governmental funds	\$	213,985,642
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Amounts reported for *governmental activities* in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.

Governmental capital assets	375,638,694	
Less accumulated depreciation	<u>(123,469,801)</u>	252,168,893

Some revenues will not be available to pay for current period expenditures and, therefore, are recorded as deferred inflows in the governmental funds.

Property taxes	4,883,941	
Mortgages and down payment assistance	11,738,690	
Receivables not available to pay for current period expenditures	<u>2,568,102</u>	19,190,733

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.

Pending legal action	(693,431)	
Accrued interest payable	(3,054,784)	
Compensated absences payable	(3,228,350)	
Loans payable	(354,815)	
Bonds payable	(209,575,000)	
Premium on bonds payable	(6,082,983)	
Landfill closure and post closure costs payable	(1,883,832)	
Net pension liability	<u>(48,279,924)</u>	(273,153,119)

Defined benefit pension plan deferred outflows are not financial resources and, therefore, are not reported in the funds.	8,973,982
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Defined benefit pension plan deferred inflows are not due and payable in the current period and, therefore, are not reported in the funds.	(15,774,308)
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Bond refunding deferred outflows are not financial resources and, therefore, are not reported in the funds.	2,196,869
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Net position of governmental activities	\$	<u><u>207,588,692</u></u>
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The accompanying notes to the financial statements are an integral part of this statement.

STATE OF NEW MEXICO
SANTA FE COUNTY
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2015

	Major Funds							Total Governmental Funds
	Special Revenue				Capital Projects	Debt Service	Non-Major Other Governmental Funds	
	General	Developer Fees	Fire Operations	Corrections Operations	Capital Outlay GRT	GOB Debt Service		
REVENUES								
Property taxes	\$ 49,591,262	-	-	-	-	11,373,993	1,372,897	62,338,152
Gross receipts taxes	7,965,027	-	8,825,871	-	9,836,313	-	21,173,988	47,801,199
Other taxes & assessments	1,208,574	-	-	-	-	-	976,448	2,185,022
Licenses, permits, & fees	704,766	-	32,965	-	-	-	6,432	744,163
Charges for services	1,643,483	189,460	984,840	4,268,111	-	-	725,050	7,810,944
Fines & forfeitures	300	-	-	-	-	-	516,661	516,961
Interest earnings	1,754,926	12,624	-	209,310	-	-	72,483	2,049,343
Federal grants	59,245	-	768,090	106,836	-	-	1,734,947	2,669,118
State grants	75,184	-	493,031	-	-	-	6,073,335	6,641,550
Other	184,856	-	49,775	-	40,000	70,805	189,687	535,123
Intergovernmental	698,926	-	-	171,726	-	-	1,849,450	2,720,102
Total Revenues	63,886,549	202,084	11,154,572	4,755,983	9,876,313	11,444,798	34,691,378	136,011,677
EXPENDITURES								
Current								
General Government	23,262,055	-	-	-	-	-	1,772,382	25,034,437
Public Safety	34,395	-	10,421,532	18,583,979	-	-	15,832,587	44,872,493
Culture & Recreation	1,011,500	-	-	-	-	-	299,561	1,311,061
Public Works	5,084,907	-	-	-	-	-	-	5,084,907
Highways & Streets	-	-	-	-	-	-	8,881,020	8,881,020
Health & Welfare	1,772,798	-	-	-	-	-	6,002,888	7,775,686
Housing	147,686	168,821	-	-	-	-	2,415,756	2,732,263
Capital Improvements	501,217	-	-	352,590	3,702,723	-	8,990,657	13,547,187
Debt Service - Principal	-	-	-	-	26,093	6,635,000	3,430,000	10,091,093
Debt Service - Interest	-	-	-	-	-	4,668,869	4,204,124	8,872,993
Commitments & other fees	-	-	-	-	-	-	3,835	3,835
Total Expenditures	31,814,558	168,821	10,421,532	18,936,569	3,728,816	11,303,869	51,832,810	128,206,975
Excess (deficiency) of revenues over expenditures	32,071,991	33,263	733,040	(14,180,586)	6,147,497	140,929	(17,141,432)	7,804,702
Other Financing Sources (Uses)								
Proceeds of refunding bonds	-	-	-	-	-	39,220,000	-	39,220,000
Bond proceeds	-	-	-	-	-	-	8,000,000	8,000,000
Bond premium	-	-	-	-	-	5,026,869	1,056,114	6,082,983
Payment to refunded bond escrow agent	-	-	-	-	-	(44,246,869)	-	(44,246,869)
Transfers from other funds	658,000	-	3,627,600	15,985,447	-	-	31,363,088	51,634,135
Transfers to other funds	(30,970,649)	-	(3,424,251)	(2,252,850)	(3,272,363)	-	(11,714,022)	(51,634,135)
Net Other Financing Sources (Uses)	(30,312,649)	-	203,349	13,732,597	(3,272,363)	-	28,705,180	9,056,114
Net Change in Fund Balance	1,759,342	33,263	936,389	(447,989)	2,875,134	140,929	11,563,748	16,860,816
Fund Balance, beginning of period	72,907,187	1,302,112	7,136,999	8,392,427	30,832,592	10,310,765	66,242,744	197,124,826
Fund Balance, end of period	\$ 74,666,529	1,335,375	8,073,388	7,944,438	33,707,726	10,451,694	77,806,492	213,985,642

The accompanying notes to the financial statements are an integral part of this statement.

STATE OF NEW MEXICO
SANTA FE COUNTY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2015

Net changes in fund balances - total governmental funds \$ 16,860,816

Amounts reported for *governmental activities* in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. When assets are sold a gain or loss is recognized for the difference between the cost and sale of the asset.

Expenditures for capital assets	13,547,187	
Less current year depreciation	(10,890,448)	
Less loss on sale of land	<u>(7,024)</u>	2,649,715

Governmental funds report pending legal action when it is due. However, in the Statement of Activities, the estimated cost is recognized when the action is both probable and estimable. (693,431)

Revenues in the governmental funds that provide current financial resources are not included in the Statement of Activities because they were recognized in a prior period.

Property taxes	(960,785)	
Mortgages and down payment assistance	208,083	
Other receivables	<u>554,869</u>	(197,833)

The issuance of long-term debt (e.g. bonds, loans, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. The following transactions relate to current year issuance of debt.

Bonds payable	(47,220,000)	
Premium on bonds payable	(6,082,983)	
Deferred outflows - advance refunding of bonds	<u>2,196,869</u>	(51,106,114)

The following table represents the changes in long-term debt for the fiscal year:

Change in revenue bonds payable	3,430,000	
Change in general obligation bonds payable	48,685,000	
Change in loans payable	26,093	
Change in compensated absences payable	(134,961)	
Change in accrued interest on long-term debt	(210,882)	
Landfill closure and post-closure	16,016	
Change in net pension liability	<u>1,655,626</u>	<u>53,466,892</u>

Change in net position in governmental activities \$ 20,980,045

The accompanying notes to the financial statements are an integral part of this statement.

STATE OF NEW MEXICO
SANTA FE COUNTY
Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual
General Fund
For the Fiscal Year Ended June 30, 2015

SFC CLERK RECORDED 02/10/2016

	Budgeted Amounts		Non - GAAP	Variance
	Original	Final	Actual	Favorable (Unfavorable) Final to Actual
Revenues				
Property Taxes	\$ 44,603,000	44,738,000	48,951,851	4,213,851
Gross Receipts Taxes	7,465,500	7,465,500	8,658,130	1,192,630
Other Taxes & Assessments	1,000,000	1,000,000	1,101,504	101,504
Licenses, Permits, & Fees	533,592	533,592	703,211	169,619
Charges for Services	1,703,604	1,716,604	1,619,926	(96,678)
Fines & Forfeitures	-	-	280	280
Interest Earnings	1,530,000	1,530,000	1,754,926	224,926
Grants	-	5,000	20,547	15,547
Other	80,875	80,875	332,161	251,286
Intergovernmental	635,000	710,000	732,684	22,684
Total Revenues	57,551,571	57,779,571	63,875,220	6,095,649
Cash balance carryforward	23,023,116	25,594,948		
Total	\$ 80,574,687	83,374,519		
Expenditures				
General Government	\$ 39,076,198	40,407,553	23,594,208	16,813,345
Public Safety	38,960	38,960	34,395	4,565
Culture & Recreation	1,327,491	1,527,550	1,011,500	516,050
Public Works	6,267,016	6,645,896	5,084,907	1,560,989
Highways & Streets	-	-	-	-
Health & Welfare	1,861,979	1,924,226	1,773,354	150,872
Housing	183,581	183,581	147,686	35,895
Capital Improvements	20,373	847,664	501,217	346,447
Total Expenditures	\$ 48,775,598	51,575,430	32,147,267	19,428,163
Other Financing Sources (Uses)				
Transfers from other funds	\$ 658,000	658,000	658,000	-
Transfers to other funds	(32,457,089)	(32,457,089)	(30,970,649)	1,486,440
Total Other Financing Sources (Uses)	\$ (31,799,089)	(31,799,089)	(30,312,649)	1,486,440
Net Change in Fund Balance - Budgetary Basis			\$ 1,415,304	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ 11,329	
Adjustments to expenditures for modified accrual purposes			(3,910,433)	
To reflect fair market value adjustment not budgeted			413,756	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			3,829,386	
Change in fund balance - GAAP basis			\$ 1,759,342	

STATE OF NEW MEXICO
SANTA FE COUNTY
Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual
Developer Fees
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Non - GAAP	Variance
	Original	Final	Actual	Favorable (Unfavorable) Final to Actual
Revenues				
Property Taxes	\$ -	-	-	-
Gross Receipts Taxes	-	-	-	-
Other Taxes & Assessments	-	-	-	-
Licenses, Permits, & Fees	-	-	-	-
Charges for Services	-	-	189,460	189,460
Fines & Forfeitures	-	-	-	-
Interest Earnings	-	-	161	161
Grants	-	-	-	-
Other	-	-	12,463	12,463
Intergovernmental	-	-	-	-
Total Revenues	-	-	202,084	202,084
Cash balance carryforward	580,700	580,700		
Total	\$ 580,700	580,700		
Expenditures				
General Government	\$ -	-	-	-
Public Safety	-	-	-	-
Culture & Recreation	-	-	-	-
Public Works	-	-	-	-
Highways & Streets	-	-	-	-
Housing	-	-	-	-
Capital Improvements	-	-	-	-
Health & Welfare	-	-	-	-
Housing	580,700	580,700	168,821	411,879
Total Expenditures	\$ 580,700	580,700	168,821	411,879
Other Financing Sources (Uses)				
Transfers from other funds	\$ -	-	-	-
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	-	-	-
Net Change in Fund Balance - Budgetary Basis			\$ 33,263	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ -	
Adjustments to expenditures for modified accrual purposes			(13,425)	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			13,425	
Change in fund balance - GAAP basis			\$ 33,263	

STATE OF NEW MEXICO
SANTA FE COUNTY
Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual
Fire Operations
For the Fiscal Year Ended June 30, 2015

SFC CLERK RECORDED 02/10/2016

	Budgeted Amounts		Non - GAAP	Variance
	Original	Final	Actual	Favorable (Unfavorable) Final to Actual
Revenues				
Property Taxes	\$ -	-	-	-
Gross Receipts Taxes	7,845,000	7,906,400	8,635,691	729,291
Other Taxes and Assessments	-	-	-	-
Licenses, Permits & Fees	37,000	37,000	32,965	(4,035)
Charges for Services	750,000	750,000	1,023,148	273,148
Fines and Forfeitures	-	-	-	-
Interest Earnings	-	-	-	-
Grants	557,285	1,143,663	894,341	(249,322)
Other	-	41,734	50,591	8,857
Intergovernmental	300,000	300,000	292,900	(7,100)
Total Revenues	<u>9,489,285</u>	<u>10,178,797</u>	<u>10,929,636</u>	<u>750,839</u>
Cash balance carryforward	<u>1,549,133</u>	<u>2,037,186</u>		
Total	<u>\$ 11,038,418</u>	<u>12,215,983</u>		
Expenditures				
General Government	\$ -	-	-	-
Public Safety	11,241,767	12,419,332	10,566,600	1,852,732
Culture & Recreation	-	-	-	-
Public Works	-	-	-	-
Highways & Streets	-	-	-	-
Capital Improvements	-	-	-	-
Health & Welfare	-	-	-	-
Housing	-	-	-	-
Total Expenditures	<u>\$ 11,241,767</u>	<u>12,419,332</u>	<u>10,566,600</u>	<u>1,852,732</u>
Other Financing Sources (Uses)				
Transfers from other funds	\$ 3,627,600	3,627,600	3,627,600	-
Transfers to other funds	(3,424,251)	(3,424,251)	(3,424,251)	-
Total Other Financing Sources (Uses)	<u>\$ 203,349</u>	<u>203,349</u>	<u>203,349</u>	<u>-</u>
Net Change in Fund Balance - Budgetary Basis			\$ 566,385	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ 224,936	
Adjustments to expenditures for modified accrual purposes			(450,861)	
To reflect fair market value adjustment not budgeted			36,936	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			558,993	
Change in fund balance - GAAP basis			<u>\$ 936,389</u>	

STATE OF NEW MEXICO
SANTA FE COUNTY
Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual
Corrections Operations
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Non - GAAP	Variance
	Original	Final	Actual	Favorable (Unfavorable) Final to Actual
Revenues				
Property Taxes	\$ -	-	-	-
Gross Receipts Taxes	-	-	-	-
Other Taxes & Assessments	-	-	-	-
Licenses, Permits, & Fees	-	-	-	-
Charges for Services	6,975,631	6,895,631	4,465,239	(2,430,392)
Fines & Forfeitures	-	-	-	-
Interest Earnings	125,000	125,000	142,880	17,880
Grants	-	30,000	106,836	76,836
Other	40,000	40,000	66,432	26,432
Intergovernmental	-	50,000	152,217	102,217
Total Revenues	7,140,631	7,140,631	4,933,604	(2,207,027)
Cash balance carryforward	1,821,745	3,931,101		
Total	\$ 8,962,376	11,071,732		
Expenditures				
General Government	\$ -	-	-	-
Public Safety	23,033,952	24,434,806	18,706,874	5,727,932
Culture & Recreation	-	-	-	-
Public Works	-	-	-	-
Highways & Streets	-	-	-	-
Capital Improvements	-	-	-	-
Health & Welfare	-	-	-	-
Housing	-	-	-	-
Capital Improvements	661,021	1,369,523	352,592	1,016,931
Total Expenditures	\$ 23,694,973	25,804,329	19,059,466	6,744,863
Other Financing Sources (Uses)				
Transfers from other funds	\$ 16,985,447	16,985,447	15,985,447	(1,000,000)
Transfers to other funds	(2,252,850)	(2,252,850)	(2,252,850)	-
Total Other Financing Sources (Uses)	\$ 14,732,597	14,732,597	13,732,597	(1,000,000)
Net Change in Fund Balance - Budgetary Basis			\$ (393,265)	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ (177,621)	
Adjustments to expenditures for modified accrual purposes			(2,057,294)	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			2,180,191	
Change in fund balance - GAAP basis			\$ (447,989)	

**STATE OF NEW MEXICO
SANTA FE COUNTY
Statement of Net Position
Proprietary Funds
June 30, 2015**

SFC CLERK RECORDED 02/10/2016

	Business-type Activities-Enterprise Funds				
	Home Sales	Regional Planning Authority	Utilities	Housing Services	Total Enterprise Funds
ASSETS					
Current assets:					
Cash and investments	\$ 4,381,728	209,522	11,898,390	783,247	17,272,887
Cash and investments - restricted	-	-	-	99,030	99,030
Accounts receivable, net	-	-	428,234	25,993	454,227
Prepaid and other assets	-	-	5,611	12,841	18,452
Held For Sale - Land	35,000	-	-	-	35,000
Held For Sale - Buildings/Improvements	157,188	-	-	-	157,188
Total current assets	4,573,916	209,522	12,332,235	921,111	18,036,784
Noncurrent assets:					
Capital assets, not depreciated	-	-	18,562,847	728,415	19,291,262
Capital assets, net of accumulated depreciation	-	-	111,081,451	4,457,828	115,539,279
Total noncurrent assets	-	-	129,644,298	5,186,243	134,830,541
Total Assets	4,573,916	209,522	141,976,533	6,107,354	152,867,325
DEFERRED OUTFLOWS					
Pension related	-	-	170,707	97,697	268,404
LIABILITIES					
Current liabilities:					
Accounts payable	52,829	-	57,582	18,425	128,836
Accrued wages and benefits	-	-	58,592	31,067	89,659
Deposits held for others	-	-	165,725	135,160	300,885
Other current liabilities	-	-	-	-	-
Due to other Governments	-	-	131,396	-	131,396
Total current liabilities	52,829	-	413,295	184,652	650,776
Noncurrent liabilities:					
Net pension liability	-	-	918,401	525,608	1,444,009
Total Liabilities	52,829	-	1,331,696	710,260	2,094,785
DEFERRED INFLOWS					
Pension related	-	-	300,066	171,730	471,796
NET POSITION					
Investment in capital assets	-	-	129,644,298	5,186,243	134,830,541
Unrestricted	4,521,087	209,522	10,871,180	136,818	15,738,607
Total Net Position	\$ 4,521,087	209,522	140,515,478	5,323,061	150,569,148

The accompanying notes to the financial statements are an integral part of this statement.

STATE OF NEW MEXICO
SANTA FE COUNTY
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For Fiscal Year Ended June 30, 2015

	Business-type Activities-Enterprise Funds				
	Home Sales	Regional Planning Authority	Utilities	Housing Services	Total Enterprise Funds
Operating Revenues					
Rentals and charges for services & sales, net	\$ -	-	4,464,827	459,683	4,924,510
Miscellaneous	-	-	1,719	1,572	3,291
Total Operating Revenues	-	-	4,466,546	461,255	4,927,801
Operating Expenses					
Housing	9,781	-	-	876,479	886,260
Administrative expenses	-	-	1,986,322	-	1,986,322
Depreciation expense	-	-	2,531,984	216,868	2,748,852
Total Operating Expenses	9,781	-	4,518,306	1,093,347	5,621,434
Operating Income (Loss)	(9,781)	-	(51,760)	(632,092)	(693,633)
Non-Operating Revenues (Expenses)					
Earnings on cash & investments	37,187	1,481	67,708	5,755	112,131
HUD operating subsidy & other intergovernmental	-	-	-	523,288	523,288
Loss on sale of land	-	-	(4,074,252)	-	(4,074,252)
Net Non-Operating Revenues (Expenses)	37,187	1,481	(4,006,544)	529,043	(3,438,833)
Income Before Contributions & Transfers	27,406	1,481	(4,058,304)	(103,049)	(4,132,466)
Transfers from other funds	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
Change in Net Position	27,406	1,481	(4,058,304)	(103,049)	(4,132,466)
Net position, beginning of year	4,493,681	208,041	145,653,036	6,043,775	156,398,533
Restatement - GASB 68 (Note 20)	-	-	(1,079,254)	(617,665)	(1,696,919)
Net position, beginning of year, as restated	4,493,681	208,041	144,573,782	5,426,110	154,701,614
Net position, end of year	\$ 4,521,087	209,522	140,515,478	5,323,061	150,569,148

The accompanying notes to the financial statements are an integral part of this statement.

STATE OF NEW MEXICO
SANTA FE COUNTY
Statement of Cash Flows
Proprietary Funds
For Fiscal Year Ended June 30, 2015

SFC CLERK RECORDED 02/10/2016

Business-type Activities-Enterprise Funds					
	Home Sales	Regional Planning Authority	Utilities	Housing Services	Total Enterprise Funds
<u>Increase (Decrease) in Cash and Cash Equivalents</u>					
Cash flows from operating activities:					
Cash received from customers	\$ -	-	4,278,131	440,524	4,718,655
Cash received from land sale	-	-	-	-	-
Cash payments to vendors for goods and services	(9,781)	-	(928,680)	(218,200)	(1,156,661)
Cash payments to employees for services	-	-	(1,177,317)	(652,523)	(1,829,840)
Net cash provided by (used for) operating activities	(9,781)	-	2,172,134	(430,199)	1,732,154
Cash flows from noncapital and related financing activities:					
Operating grants received	-	-	-	523,288	523,288
Net cash provided by noncapital financing activities	-	-	-	523,288	523,288
Cash flows from investing activities:					
Investment Earnings	37,187	1,481	67,708	5,755	112,131
Purchases of assets	-	-	(1,095,982)	(3,210)	(1,099,192)
Sale of land	-	-	1,170,000	-	1,170,000
Net cash provided by (used for) investing activities	37,187	1,481	141,726	2,545	182,939
Net increase in cash and cash equivalents	27,406	1,481	2,313,860	95,634	2,438,381
Cash and cash equivalents, beginning of year	4,354,322	208,041	9,584,530	786,643	14,933,536
Cash and cash equivalents, end of year	\$ 4,381,728	209,522	11,898,390	882,277	17,371,917
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>					
Operating income (loss)	\$ (9,781)	-	(51,760)	(632,092)	(693,633)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation expense	-	-	2,531,984	216,868	2,748,852
Net pension expense	-	-	(31,494)	(18,024)	(49,518)
Change in assets and liabilities:					
Prepaid and other assets	-	-	(631)	(1,489)	(2,120)
Receivables	-	-	(180,828)	(8,616)	(189,444)
Capital assets and assets held for sale	(49,159)	-	-	-	(49,159)
Accounts payable	49,159	-	(148,902)	2,542	(97,201)
Accrued payroll and employee benefits	-	-	11,167	4,703	15,870
Due to other governments	-	-	18,774	-	18,774
Deposits held for others	-	-	23,907	5,909	29,816
Other liabilities	-	-	(83)	-	(83)
Total Adjustments	-	-	2,223,894	201,893	2,425,787
Net cash provided by (used for) operating activities	\$ (9,781)	-	2,172,134	(430,199)	1,732,154

Non-cash capital and financing activities
The County Law Enforcement fund transferred a fully depreciated computer with original cost of \$1,200 to the Housing Services Fund.

The accompanying notes to the financial statements are an integral part of this statement.

STATE OF NEW MEXICO
SANTA FE COUNTY
Statement of Fiduciary Assets and Liabilities-Agency Funds
June 30, 2015

	<u>Agency</u>
	<u>Totals</u>
ASSETS	
Cash and investments - held in trust	\$ 4,212,457
Property taxes receivable	9,000,624
<i>Total Assets</i>	<u>\$ 13,213,081</u>
LIABILITIES	
Deposits held for others	\$ 745,663
Taxes paid in advance	863,119
Due to other Governments	9,000,624
Undistributed taxes to other Governments	2,603,675
<i>Total Liabilities</i>	<u>\$ 13,213,081</u>

The accompanying notes to the financial statements are an integral part of this statement

**STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Santa Fe County (County) was established by the laws of the Territory of New Mexico of 1852, under provisions of the act now referred to as Section 4-26-1 of the New Mexico Statutes Annotated, 1978 Compilation. The County operates under the commission-manager form of government and provides the following services as authorized in the grant of powers: public safety (police, fire), highways and streets, sanitation, health and social services, low rent housing assistance, culture-recreation, public improvements, planning and zoning, and general administration services.

The financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The County's significant accounting policies are described below.

Reporting Entity

The County's major operations include public safety - sheriff and fire protection, emergency communication operations, adult and juvenile detention operations; public works – roads, solid waste, projects and facilities management, utilities (water and wastewater operations); certain health, social and community services, general administrative services, planning and zoning, low income housing assistance, and the collection of and distribution of property taxes.

The financial reporting entity consists of a primary government and its component units. The County is a primary government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. Furthermore, component units combined with the County for financial statement presentation purposes, and the County, are not included in any other governmental reporting entity. Consequently, the County's financial statements include only the financial activity of those organizational entities for which its elected governing body is financially accountable.

During July 1996, the Housing Authority's Board resigned and day to day operations became a County responsibility. The Authority's operations are included in the financial statements as County enterprise and special revenue funds. The Santa Fe County Housing Authority Enterprise Fund is now known as Housing Services Enterprise Fund (Housing Services).

A. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) present financial information about the County as a whole. The reported information includes all of the non-fiduciary activities of the County. For the most part, the effect of internal activity has been removed from these statements. These statements distinguish

**STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

between governmental and business-type activities of the County. Governmental activities normally are supported by taxes and intergovernmental revenues, and are reported separately from business-type activities, which rely to a significant extent on fees and charges for service.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes, investment income and other items not included among program revenues are reported as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and the fiduciary funds, even though the latter is excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-wide Financial Statements – The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. In addition, the fiduciary fund financial statements are reported on the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the grantor or provider have been met. As a general rule the effect of internal activity has been eliminated from the government-wide financial statements, however the effect of interfund services provided and used between functions are reported as expenses and program revenues at amounts approximating their exchange value. The County does not allocate indirect expenses to functions in the statement of activities.

Fund Financial Statements – Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. In addition, derived tax revenues, such as gross receipts and gasoline taxes, are recognized as

STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

revenues when the underlying exchange transaction has occurred. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, gross receipts taxes, state shared taxes, charges for services, and investment income associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Miscellaneous revenue is not susceptible to accrual because generally they are not measurable until received.

Grants and similar awards are recognized as revenue as soon as all eligibility requirements imposed by the grantor or provider have been met. Deferred inflows of resources also arise when resources are received by the County before it has legal claim to them, as when grant monies are received prior to meeting all eligibility requirements imposed by the provider.

The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column.

Property taxes recognized are net of estimated refunds and uncollectible amounts. Delinquent property taxes have been recorded as deferred revenue. Receivables that will not be collected within the available period have also been reported as deferred revenue on the governmental fund financial statements.

Customer contributions owed to the Utilities Division for the extension of the water system to their property are recorded as revenue when the customer begins to receive water service. Customer contributions owed to the Utilities Division are recorded as notes receivable and deferred revenue if water service has not yet been extended to the customer. Mortgage receivables owed to the Housing Services Fund when the homeowner purchased the property under the Home Sales program is not owed unless the homeowner sells or refinances the property. These mortgages represent the deferred profit from the sale of the property. Ten percent of the mortgage balance is reduced each year the homeowner owns the property. Deferred revenue is recorded until the homeowner sells the property or the mortgage receivable is paid off.

The County reports the following major governmental funds.

General Fund – This fund accounts for all financial activities except those required to be accounted for in other funds. It is funded primarily through property, gross receipts and other miscellaneous taxes.

**STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Developer Fees Fund – This fund accounts for funds contributed by Las Campanas Limited Partnership and others for affordable housing programs and other projects. The fund was created by the Board of County Commissioners. In prior years this fund had received approximately \$2.0 million in payments from the private Las Campanas housing development project and the Affordable Housing program, which assists low income persons in the purchase of homes. Current revenue is from interest on the cash balance of this fund and developer funds to assist the affordable housing program. Mortgages funded by developers as part of an affordable housing program are recorded to this fund.

Fire Operations Fund – This fund accounts for the funding and expenses of the County's career fire and emergency medical services, and the volunteer stipend program. It is funded primarily through gross receipts taxes, charges for ambulance services, and revenue from various grants.

Corrections Operations Fund – This fund accounts for the funding and expense of the County Adult and Juvenile Detention Facilities, through charges for care of prisoners from outside jurisdictions, property taxes, along with gross receipts taxes. This fund also accounts for expenditures associated with the care of Santa Fe County adult and juvenile inmates. This fund was identified as the Jail Facility Fund in prior years.

Capital Outlay GRT Fund – This fund accounts for a 1/4 cent gross receipt tax to be used for various capital projects.

GOB Debt Service – To establish and account for the pledged property taxes and payment of principal and interest related to the County's General Obligation Bonds.

The County has elected to report all of its enterprise funds as major funds. The following are major proprietary (enterprise) funds:

Home Sales Fund – This enterprise fund is used to account for the construction and sales of housing to eligible buyers of affordable housing.

Regional Planning Authority Fund – This enterprise fund is used to account for the funding and expense of the Regional Planning Authority, created by agreement between the City of Santa Fe and Santa Fe County.

Utilities Fund – This enterprise fund is used to account for the funding and expense of the Water and Wastewater utilities of Santa Fe County.

Housing Services Fund – This enterprise fund is used to account for the funding and expense of the County's Public Housing Authority. Revenue for this fund is derived from housing rentals and Housing and Urban Development (HUD) grants and subsidies.

STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations.

The principal operating revenues of the County's enterprise funds are charges to customers for sales and services. Operating expenses for this fund include sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Additionally, the County reports the following fund type:

Fiduciary Funds – The Fiduciary Funds are agency funds which account for resources held by the County on behalf of others including inmates, bail money posted, seized and/or forfeited amounts, court ordered writs of execution, and funds utilized by the multi-jurisdictional narcotic task force. In addition, the County Treasurer Fund accounts for collections and payments to the County and other recipient entities of property taxes, interest and penalties, billed and collected by the County on their behalf.

C. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County reports a deferred outflow of resources related to advance refunding of bonds. The County also records deferred outflows of resources related to its participation in the New Mexico Public Employees Retirement Association (PERA) pension plan.

Also, in addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County records deferred inflows of resources related to its participation in the PERA pension plan.

Deferred outflows of resources and deferred inflows of resources related to pensions are the result of the changes in the net pension liability not included in pension expense.

Additionally, the County has three types of items, which arise only under modified accrual basis of accounting, that qualify for reporting in the deferred inflows of resources category. Those amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. Accordingly, the items under the deferred inflows category (*property taxes, mortgages and down payment assistance, and unavailable revenue*) are reported only in the governmental funds balance sheet.

**STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Cash and Investments

For purposes of the Statement of Cash Flows, the County considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. Cash and cash equivalents at year end were cash in bank and investments held by the County.

New Mexico Statutes Annotated (NMSA) authorizes the County to invest public monies in the State Treasurer's Local Government Investment Pool, interest-bearing savings accounts, certificates of deposit, and repurchase agreements in eligible depositories; bonds or other obligations of the U.S. government that are guaranteed as to principal and interest by the U.S. government; and bonds of the State of New Mexico, counties, cities, school districts, and special districts as specified by statute.

The State of New Mexico Local Government Investment Pool is a pool that is not registered with the United States Securities Exchange Commission. Section 6-10-101, NMSA 1978, empowers the State Treasurer, with the advice and consent of the State Board of Finance, to invest money for short-term investment in securities that are issued by the United States government or by its departments or agencies and are either direct obligations of the United States or are backed by the full faith and credit of the United States government or are agencies sponsored by the United States government. The Local Government Investment Pool investments are monitored by the same investment committee and the same policies and procedures that apply to all other state investments. The pool does not have unit shares. Per section 6-10-10.1F, NMSA 1978, at the end of each month all interest earned is distributed by the State Treasurer to the contributing entities in amounts directly proportionate to the respective amounts deposited in the fund and the length of time the fund amounts were invested. Participation in the Local Government Investment Pool is voluntary. The investment in the State of New Mexico Local Government Investment Pool approximates the value of the participant's pool share.

A significant portion of the cash and investment of funds of the County is pooled for investment purposes. Equity in pooled cash and investments includes amounts in demand deposit accounts, money market accounts, certificates of deposit, U.S. Treasury securities, and repurchase agreements secured by collateral with a market value greater than 102% of the value of the agreement. The securities are held by a third party in the County's name. Repurchase agreements are recorded at fair market value. Interest earned is allocated to the applicable County funds based on the County's policy of allocating interest to those funds which is required by law or by debt covenants. The remaining interest income is recorded in the General Fund.

Nonparticipating interest-earning investment contracts are stated at cost. Money market investments and participating interest investment contracts with a remaining maturity of one year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value.

Certain resources set aside for the repayment of debt, State of NM and County required contingency are classified as cash and investments – restricted on the statement of net position/

**STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

balance sheet, because their use is limited by applicable bond covenants or statutory and other contractual requirements. Trust accounts, recorded in the Debt Service Funds, are used to segregate resources accumulated for future debt service payments.

E. Investment Income

Investment income is composed of interest, dividends, and net changes in the fair value of applicable investments.

F. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.” All receivables are shown net of allowance for uncollectible.

The County is responsible for assessing, collecting and distributing property taxes for its own operational and debt service purposes and for certain outside entities. Unpaid property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on November 1 and are payable in two installments no later than December 10 and May 10. Collections and remittance of property taxes are accounted for in the County Treasurer's Agency Fund. Amounts are recognized as revenue in the applicable governmental fund types under accounting principles generally accepted in the United States. The property taxes receivable for the General Fund and for the Debt Service Fund in the governmental fund financial statements are net of an allowance for uncollectible. Refunds related to the settlement of property tax protests are only recorded when the case is completed.

G. Inventory

Inventories on hand at year end were immaterial and therefore not included on the fund or government-wide financial statements.

H. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

I. Capital Assets

Capital assets, which include land and improvements; buildings and improvements; plant; vehicles, furniture, and equipment; construction in progress; computer software; and

STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The County defines capital assets as assets with an initial, individual cost of \$3,000 or more and an estimated useful life of more than one year. Effective July 1, 2006, State law requires capitalization of assets greater than \$5,000. The County has elected to use the more conservative threshold of \$3,000 for internal tracking purposes. Such assets are recorded at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend asset 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. Governmental capital assets of the County are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and structures	40
Improvements other than buildings	25-40
Infrastructure	25-30
Machinery and equipment	3-10
Furniture, vehicles and other assets	3-5

All additions to the infrastructure have been capitalized. The Utilities Fund consists of engineering costs and other expenses to plan and build a water system. Depreciation expense is recorded by the Utilities Fund over the estimated 50 year life of the water system. Proprietary capital assets of the County are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Utilities</u>	<u>Housing Services</u>
Water system	50 years	-
Buildings	40 years	40 years
Machinery and equipment	10 years	10 years
Furniture, vehicles, other assets	3-5 years	3-5 years

J. Compensated Absences

The County’s employee vacation and sick leave policies generally provide for granting vacation and sick leave with pay. Accumulated sick leave benefits in excess of 240 hours are eligible to be “sold back” to the County upon an employee’s retirement at a rate of 50% of the excess leave. Sick leave that is eligible to be sold back and vested or accumulated vacation leave is expected to be liquidated with available financial resources and is recorded as an expenditure and fund liability of those funds that will pay it. No liability is recorded for sick leave benefits that are estimated or will be taken prior to retirement. In the entity-wide statements vested or

**STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

accumulated vacation and sick leave eligible to be sold back to the County are recorded as an expense and liability as the benefits accrue to employees. The General Fund has been used in prior years to liquidate the liability for compensated absences. The total amount of compensated absences is estimated due within one year because of the uncertainty of when the amounts will be paid.

K. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the New Mexico Public Employees Retirement Association (PERA) and additions to/deductions from PERA's fiduciary net position have been determined on the same basis as they are reported by PERA, on the economic resources measurement focus and accrual basis of accounting. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

L. Long-term Obligations

In the government-wide financial statements and proprietary fund types, long-term debt and other long-term obligations are reported as liabilities on the statement of net position. Bond premiums and discounts and the difference between the reacquisition price and net carrying amount of the old debt are deferred and amortized over the life of the bonds using the straight line method, which approximates the effective interest method, over the term of the related debt. Bond issuance costs are recognized as expenditures in both the governmental fund types and entity-wide financial statements when bonds are issued.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, and similar items when bonds are issued. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

M. Interfund Activity

Flows of cash from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers between governmental funds are eliminated in the Statement of Activities. Interfund transfers in the fund statements are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in proprietary funds.

N. Budgets

Budgets are adopted on a basis inconsistent with generally accepted accounting principles (GAAP). Appropriations of funds unused or underspent during the fiscal year may be carried

**STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

over into the next fiscal year by budgeting those amounts in the subsequent year's budget. For the current fiscal year actual to budget comparisons, the actual amounts are reported on the budgetary basis, which differs from the modified accrual basis for governmental fund types and accrual basis for the enterprise funds.

Differences between the budgetary basis and GAAP include the following:

1. The budget includes encumbrances (unperformed contracts for goods or services). GAAP does not include encumbrances.
2. The budget does not include certain liabilities, receivables, and depreciation expense for Enterprise funds. The GAAP basis financial statements do include these transactions.

Annual appropriated budgets are adopted for the general, special revenue, debt service, capital projects, and the enterprise funds. Department heads and elected officials are required to complete budget request forms for each organizational unit. The County Manager's Office prepares a management budget recommendation based upon budget requests as well as Board of County Commissioner and community priorities. The Commission reviews the management budget recommendations and makes changes as needed. The amended budget is then adopted and approved by resolution. The Finance Division prepares the adopted budget for submission to the Local Government Division (LGD) of the Department of Finance and Administration (DFA) by June 1, for interim approval.

Before July 1, DFA grants interim approval of the budget. The County's final annual budget document, which incorporates any changes recommended by DFA/LGD is prepared and submitted to DFA/LGD by July 31. During August, the County's final annual budget is reviewed and certified by DFA/LGD.

After the annual budget is adopted, the following types of adjustments must be approved by the governing body through a resolution and submitted to DFA for review and approval: 1) budget increases; 2) transfers of budget or cash between funds; and 3) budget decreases.

Additionally, it is County policy to prepare an internal budget adjustment request form for the following:

- Transfers within organizational units (between expenditure categories)
- Transfers between organizational units (same department and same fund)

Organizational unit budgets are monitored by the Finance Division to ensure that DFA and County policy are being followed. Additionally, a mid-year budget review is conducted with each organizational unit which includes a hearing with the County Manager or designee, Finance Division staff, and department heads and elected officials. During the hearing, department goals and objectives and budget status are reviewed. This review may result in budget adjustments.

**STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The legal level of budgetary control is the fund level. Expenditures may not legally exceed budgeted appropriations at the fund level except for the following funds, whose legal level of budgetary authority is at the program or district level:

- Emergency Medical Services
- Fire Districts

The following funds were not budgeted in fiscal year 2015:

- Hold Harmless Gross Receipts Tax Fund
- Recreation Special Revenue Fund
- Linkages Program Fund
- Equipment Loan Debt Service Fund
- Regional Planning Authority Enterprise Fund
- 2009 Series Capital Outlay GRT Bond

O. Encumbrances

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting is used for purchase orders, contracts, and other commitments for the expenditures of monies to reserve that portion of the applicable appropriation, as an extension of formal budgetary integration. In governmental fund types, encumbrances outstanding at year-end do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year. Significant encumbrances, those greater than \$200,000, are disclosed in the Commitments and Contingencies Note 13.

P. Net Position

In the government-wide financial statements, net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds and deferred outflow of resources related to refunding of bonds. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, laws or regulations of other governments. Unrestricted net position represents assets of the County not restricted for any other project or purpose.

Q. Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

**STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 2 – CLASSIFICATION OF NET POSITION AND FUND BALANCES

Fund Balance Classifications:

Nonspendable – Represents amounts that are not in a spendable form, cannot be spent, or required by legal or other contractual reasons to be maintained intact. This classification includes permanent fund principal, inventory, assets held for sale, prepaids, and long-term receivables net of deferred revenue. At June 30, 2015, the County had \$758,358 in nonspendable fund balance made up of prepaid insurance for general liability and law enforcement liability, automobile, property, and boiler and machinery.

Restricted – Represents amounts that have been constrained by specific purposes stipulated by external providers, creditors, grantors and other governments, constitutionally, or through enabling legislation. At June 30, 2015, the County had approximately \$151.6 million in restricted fund balance. Restrictions included bond covenants restricted for capital projects, debt service restrictions, grantor agency restrictions, and other contractual amounts statutorily restricted by State or Federal law. Restricted fund balance also includes approximately \$6.1 million set aside for a loan guarantee with Santa Fe Film and Media Studios for the construction of a film and multi-media production studio.

Committed – Includes amounts that have been committed by formal action by the highest level of authority for specific purposes (via Board of County Commissioners [BCC] action, resolution or adopted ordinance-both equally binding) and can only be changed or lifted by the same formal action. At June 30, 2015, the County had \$344,697 in committed fund balance in the Emergency Communications Operations Fund, which represents \$250,000 in capital contingency and the remaining fund balance in excess of statutory restrictions formally committed by the Board of County Commissioners during the budget adoption for the operation of the Regional Emergency Communication Center (RECC). Other committed amounts include a 10% expense reserve in those governmental funds that directly support County operations and personnel totaling approximately \$4.2 million in non-major governmental funds, and approximately \$4.0 million in major funds excluding the General Fund. In the General Fund, there is a contingency reserve of approximately \$7.7 million equal to 10% of the general fund operating budget (including transfers), a disaster recovery reserve equal to 10% - 15% of unrestricted fund balance, an uninsured loss reserve equal to 5% - 10% of unrestricted fund balance, and a major infrastructure repair and replacement reserve equal to 10% - 15% of unrestricted fund balance. For purposes of committing fund balance, the unrestricted fund balance is the general fund unrestricted fund balance as of the prior fiscal year end as reflected in the Comprehensive Annual Financial Report (CAFR).

Assigned – Amounts that are intended to be used for specific purposes by the County, but do not meet the definition of other fund balance classifications. The general fund is the only fund that has assigned fund balance due to the restricted nature of other fund types. The authority to assign fund balance can be that of the Board of County Commissioners, or by an official (usually the County Manager or County Finance Director) that has been delegated that authority. The County had assigned fund balance in the general fund of approximately \$26.8 million at June 30, 2015.

**STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 2 – CLASSIFICATION OF NET POSITION AND FUND BALANCES (Continued)

Unassigned – This is the fund balance that is the residual classification for the General Fund not contained in other classifications. Only the General Fund can report a positive unassigned fund balance. Other governmental funds may have a negative unassigned fund balance after all restrictions or commitments have been accounted for via other classifications. In the General Fund, the unassigned fund balance at June 30, 2015, was approximately \$6.1 million and represents residual fund balance undesignated by other classifications.

The following schedule presents fund balance classifications at June 30, 2015:

	General Fund	Developer Fees	Fire Operations	Corrections Operations	Capital Outlay GRT	GOB Debt Service	Non-Major Funds
FUND BALANCE							
Nonspendable:							
Prepaid Insurance	\$ 130,298	\$ -	\$ 95,475	\$ 253,738	\$ -	\$ -	\$ 278,847
Restricted:							
Debt Service	2,191,956	-	-	-	3,272,013	10,451,694	3,118,502
Capital Projects	-	-	-	-	30,435,713	-	33,677,280
Loan guarantee-Santa Fe Studios	6,058,730	-	-	-	-	-	-
Statutory budget reserve	12,886,281	-	-	-	-	-	-
Other contractual & statutory requirements	-	1,335,375	6,465,240	5,243,596	-	-	36,441,411
Subtotal:	21,136,967	1,335,375	6,465,240	5,243,596	33,707,726	10,451,694	73,237,193
Committed:							
Contingency reserve above requirement	7,671,654	-	1,512,673	2,447,104	-	-	4,273,742
Uninsured Losses	3,088,818	-	-	-	-	-	-
Disaster recovery	4,853,857	-	-	-	-	-	-
Facility/infrastructure	4,853,857	-	-	-	-	-	-
Emergency Communication Operations	-	-	-	-	-	-	250,000
Subtotal:	20,468,186	-	1,512,673	2,447,104	-	-	4,523,742
Assigned:							
Budget Requirements	26,834,420	-	-	-	-	-	-
Unassigned (Deficit):	6,096,658	-	-	-	-	-	(233,290)
Total Fund Balance	\$ 74,666,529	\$ 1,335,375	\$ 8,073,388	\$ 7,944,438	\$ 33,707,726	\$ 10,451,694	\$ 77,806,492

The County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first

**STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 2 – CLASSIFICATION OF NET POSITION AND FUND BALANCES (Continued)

followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

NOTE 3 – CASH AND INVESTMENTS

At year end, the carrying amount of the County's deposits was \$53,399,027 and the bank balance was \$55,186,352. The difference represents outstanding checks, deposits, and other reconciling items.

Custodial Credit Risk – Investments - To control custody risk, State law and the County adopted Investment Policy requires all securities and all collateral for time and demand deposits, as well as repurchase agreement collateral, be transferred delivery versus payment and held by an independent party required to provide original safekeeping receipts. Repurchase agreements must be collateralized to 102%.

The County's investment in the New Mexico State Treasurer's Investment Pool represents a proportionate interest in the Pool's portfolio. The County's portion is not identified with specific investments and is not subject to custodial risk; however, separately issued financial statements of the Office of the State Treasurer disclose the collateral pledged to secure the State Treasurer's cash and investments. The most recent report may be obtained by contacting the Office of the State Treasurer, PO Box 608, Santa Fe, NM 87504-0608.

Custodial Credit Risk - Deposits - Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned. The County has a deposit policy for custodial credit risk; which follows New Mexico law. All deposits with financial institutions must be collateralized in an amount not less than 50% of the uninsured balance.

No security is required for the deposit of public money that is insured by the Federal Deposit Insurance Corporation (FDIC). At year end, \$53,938,352 of the County's bank balance was exposed to custodial credit risk as uninsured. Pledged securities totaling \$80,124,274 collateralized the uninsured amount exceeding the collateralization requirement by \$53,155,097.

The pledged collateral by bank at year end consists of the following:

	50%
	Requirement
Deposits	\$ 55,186,352
Less FDIC coverage	1,248,000
Total unsecured public funds	<u>53,938,352</u>
Collateral requirement	26,969,177
Pledged securities, fair value	<u>80,124,274</u>
Pledged in excess of requirement	<u>\$ 53,155,097</u>

STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 3 – CASH AND INVESTMENTS (Continued)

At year end the County's investments consisted of the following:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	More than 10
Money market-investments	\$ 83,081,575	\$ 83,081,575	\$ -	\$ -	\$ -
State Treasurer's Investment Pool	26,913	26,913	-	-	-
Municipal Bonds	9,264,094	-	9,264,094	-	-
U.S Treasuries	1,069,902	569,672	500,230	-	-
U.S. Agencies:					
Federal Farm Credit Banks	7,740,664	-	2,921,183	2,918,052	1,901,429
Federal National Mortgage Association	25,706,656	1,002,501	19,454,890	4,316,489	932,776
Federal Home Loan Mortgage Corporation	15,984,289	-	14,566,317	-	1,417,972
Federal Home Loan Bank	28,609,132	2,168,416	10,864,176	7,324,155	8,252,385
Fing Corp FICO	4,903,474	-	4,903,474	-	-
Total	<u>\$ 176,386,699</u>	<u>\$ 86,849,077</u>	<u>\$ 62,474,364</u>	<u>\$ 14,558,696</u>	<u>\$ 12,504,562</u>

Interest Rate Risk - The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The weighted average maturity of the State Treasurer's local government investment pool was 54.6 days at year end.

Credit Quality Risk - The County has an investment policy that would further limit its investment choices. Risk classifications are limited to primary capital asset ratio of 6.1 percent for "Class A", 5 percent for "Class B", less than 5 percent for "Class C", and less than 2.5 percent for "Class D". All of the County's investments in U.S. Agencies in the preceding table were rated Aaa by Moody's Investors Service and AAA by Standard & Poor's. The *New MexiGROW* Local Government Investment Pool (LGIP), a government investment pool is rated AAAm by Standard & Poor's and is authorized by the New Mexico State statute.

Concentration of Credit Risk – Investments in securities of any issues, other than U.S. Treasury Securities, mutual funds, local government investment pool, that represent 5% or more of the total investments at year end are as follows:

	Amount	% of Investments
Treasury Money Market	\$ 83,081,575	47%
Municipal Bonds	9,264,094	5%
U.S. Agencies		
Federal National Mortgage Association	25,706,656	15%
Federal Home Loan Mortgage Corporation	15,984,289	9%
Federal Home Loan Bank	28,609,132	16%

**STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 4 – RECEIVABLES

Governmental receivable balances, net of allowance for uncollectible accounts, as of year-end for the County's individual major governmental funds and non-major governmental funds in the aggregate, were as follows:

	General Fund	Developer Fees*	Fire Operations	Corrections Operations	Capital Outlay GRT	GOB Debt Service	Non-Major Governmental Funds
Accounts	\$ 237,446	\$ 141,520	\$ 9,422,111	\$ 3,547,790	\$ -	\$ -	\$ 1,916,997
Taxes	6,854,870	-	1,576,598		1,749,383	1,114,271	3,889,760
Interest	262,619	-	-	65,267	-	-	12,358
Grantor & other	80,124	-	260,612	32,827	-	-	2,380,089
Mortgage Notes	-	13,861,868	-	-	-	-	-
Down Payment Assistance	-	552,220	-	-	-	-	-
Less: Allowance for uncollectible	(36,346)	(2,816,918)	(9,147,704)	(3,189,468)	-	-	(65,651)
Net receivables	<u>\$ 7,398,713</u>	<u>\$ 11,738,690</u>	<u>\$ 2,111,617</u>	<u>\$ 456,416</u>	<u>\$ 1,749,383</u>	<u>\$ 1,114,271</u>	<u>\$ 8,133,553</u>

*Developer fees receivable fund accounts receivable are not expected to be collected within 1 year; therefore, are considered long term assets.

Proprietary funds report revenues net of allowances. The Utilities fund is the only proprietary fund with an allowance as follows:

	Revenues
Rentals and charges for services & sales	\$ 4,794,112
Allowance for accounts receivable	(329,285)
Rentals and charges for services & sales, net	<u>\$ 4,464,827</u>

Governmental funds report deferred inflows in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also report deferred inflows in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred inflows reported in the governmental funds were as follows:

	Unavailable	Unearned
Delinquent property taxes receivable (General Fund)	\$ 4,045,953	\$ -
Charges for services receivable and grants receivable (General Fund)	798,545	-
Mortgages receivable (Developer Fees Fund)	11,738,690	-
Charges for services receivables (Fire Operations Fund)	124,999	-
Delinquent property taxes receivable (GOB Debt Service Fund)	837,988	-
Charges for services receivable and grants receivables (Non-Major Governmental Funds)	1,644,558	-
Total deferred revenue for governmental funds	<u>\$ 19,190,733</u>	<u>\$ -</u>

**STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 5 – CAPITAL ASSETS

A summary of capital asset activity for the current fiscal year follows:

Governmental Activities:

	Balance June 30, 2014	Additions	Deletions	Transfers	Balance June 30, 2015
Land	\$ 36,435,442	607,818	(7,024)	-	37,036,236
Right of Way Land	10,109,940	-	-	-	10,109,940
Construction in progress	5,495,935	3,015,898	-	(3,586,576)	4,925,257
Total	52,041,317	3,623,716	(7,024)	(3,586,576)	52,071,433
Assets being depreciated:					
Buildings & Improvements	180,608,832	1,972,414	-	452,802	183,034,048
Infrastructure	70,213,172	4,215,094	-	3,133,774	77,562,040
Vehicles, Furniture, Fixtures & Equipment	61,076,417	3,735,963	(1,840,007)	(1,200)	62,971,173
Total	311,898,421	9,923,471	(1,840,007)	3,585,376	323,567,261
Less: Accumulated Depreciation					
Buildings & Improvements	(43,707,548)	(4,663,845)	-	-	(48,371,393)
Infrastructure	(24,384,018)	(2,313,846)	-	-	(26,697,864)
Vehicle, Furniture, Fixtures, & Equipment	(46,328,994)	(3,912,757)	1,840,007	1,200	(48,400,544)
Total	(114,420,560)	(10,890,448)	1,840,007	1,200	(123,469,801)
Net Capital Assets	\$ 249,519,178	2,656,739	(7,024)	-	252,168,893

**STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 5 – CAPITAL ASSETS (Continued)

Business Type Activities:

REGIONAL PLANNING AUTHORITY

	Balance June 30, 2014	Additions	Deletions	Transfers	Balance June 30, 2015
Vehicles, Furniture, Fixtures, & Equipment	\$ 3,629	-	-	-	3,629
Total	3,629	-	-	-	3,629
Less: Accumulated Depreciation Vehicle, Furniture, Fixtures, & Equipment	(3,629)	-	-	-	(3,629)
Total	(3,629)	-	-	-	(3,629)
Net Capital Assets	\$ -	-	-	-	-

UTILITIES DEPARTMENT

	Balance June 30, 2014	Additions	Deletions	Transfers	Balance June 30, 2015
Land	\$ 1,440,327	55,002	(1,347,625)	-	147,704
Water Rights	21,704,696	-	(3,896,627)	-	17,808,069
Construction in progress	428,419	266,941	-	(88,286)	607,074
Total	23,573,442	321,943	(5,244,252)	(88,286)	18,562,847
Assets being depreciated:					
Buildings & Improvements	21,751	-	-	-	21,751
Water Systems	122,210,296	676,239	-	88,286	122,974,821
Vehicles, Furniture, Fixtures & Equipment	702,858	97,799	-	-	800,657
Total	122,934,905	774,038	-	88,286	123,797,229
Less: Accumulated Depreciation Buildings & Improvements	(11,916)	(2,886)	-	-	(14,802)
Water Systems	(9,728,125)	(2,452,612)	-	-	(12,180,737)
Vehicle, Furniture, Fixtures, & Equipment	(443,754)	(76,485)	-	-	(520,239)
Total	(10,183,795)	(2,531,983)	-	-	(12,715,778)
Net Capital Assets	\$ 136,324,552	(1,436,002)	(5,244,252)	-	129,644,298

**STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 5 – CAPITAL ASSETS (Continued)

Business Type Activities (Continued):

HOUSING SERVICES

	Balance June 30, 2014	Additions	Deletions	Transfers	Balance June 30, 2015
Land	\$ 725,205	3,210	-	-	728,415
Assets being depreciated:					
Buildings & Improvements	7,836,345	-	-	-	7,836,345
Vehicles, Furniture, Fixtures & Equipment	437,236	-	(2,553)	1,200	435,883
Total	8,273,581	-	(2,553)	1,200	8,272,228
Less: Accumulated Depreciation					
Buildings & Improvements	(3,209,792)	(204,017)	-	-	(3,413,809)
Vehicle, Furniture, Fixtures, & Equipment	(389,093)	(12,851)	2,553	(1,200)	(400,591)
Total	(3,598,885)	(216,868)	2,553	(1,200)	(3,814,400)
Net Capital Assets	5,399,901	(164,499)	-	-	5,186,243
Business-type activities capital assets, net	\$141,724,453	(1,600,501)	(5,244,252)	-	134,830,541

Depreciation expense was charged to functions/programs as follows:

Governmental Activities:	
General government	\$ 2,493,477
Public safety	3,944,555
Health and welfare	671,111
Culture and recreation	807,864
Highways and streets	2,973,441
Total depreciation expense – governmental activities	<u>\$ 10,890,448</u>
Business-Type Activities:	
Regional Planning Authority	\$ -
Utilities	2,531,983
Housing Services	216,868
Total depreciation expense – business-type activities	<u>\$ 2,748,851</u>

STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 5 – CAPITAL ASSETS (Continued)

Construction Commitments – At year end, the County had contractual commitments related to capital projects for the construction of the Santa Fe Rail Trail, the La Cienega Fire Station/Community Center, the Pojoaque Sports Complex and other various projects. At year end the County had spent approximately \$10.4 million on the projects and had estimated remaining contractual commitments of approximately \$8.9 million. These projects are being funded primarily with bond proceeds and capital outlay gross receipts taxes.

NOTE 6 – OPERATING LEASES

The County leases equipment and office space under the provisions of long-term lease agreements classified as operating leases for accounting purposes. Expenditures under the terms of the operating leases totaled \$419,677 for the current fiscal year. The operating leases are subject to future appropriation and, as such, cancelable by the County at the end of a fiscal year. The future minimum rental payments required under the operating leases at year end, were as follows:

Year Ending June 30:		
2016	\$	48,928
2017		50,020
2018		51,486
2019		52,121
2020		52,012
2021-25		277,750
2026-30		93,975
2031		1,930
Total minimum payments required	\$	<u>628,222</u>

NOTE 7 – LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require the County to place a final cover on the County-operated landfill when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and post-closure care costs will be incurred after the date the landfill stops accepting waste, the County reports these closure and post-closure care costs as a liability as of each balance sheet date. The County closed the landfill during fiscal year 1997. The \$1,883,832 reported as landfill closure and post-closure care liability at year end represents management's estimate based on an expert hired to estimate the costs for standard monitoring and compliance to 2027.

**STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 7 – LANDFILL CLOSURE AND POST-CLOSURE COSTS (Continued)

Annual ground water monitoring has demonstrated the County is in compliance with ground water contamination. The County is required to perform monitoring of the ground water every five years. The County estimates it will not expend any significant monies for post-closure costs in the next fiscal year. Current year expenditures of \$16,016 were paid by the General Fund. These amounts are based on what it would cost to perform all closure and post-closure care in fiscal year 2015. Actual costs may be higher due to inflation, changes in technology, or changes in regulations; therefore, an amount due within one year is not recorded.

NOTE 8 – CONDUIT DEBT OBLIGATIONS

The County has issued Project Revenue Bonds to provide assistance for the El Castillo Retirement Residences Project. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. At year end, there were two series of Project Revenue Bonds outstanding, with an aggregate principal amount payable of \$10,370,000.

The County issued \$3,000,000 multi-family Housing Revenue Bonds in August 1998 to provide assistance for the construction of the Villa Grande Apartments. The bonds are secured by the revenues and mortgage of the property. At year end, the amounts of bonds outstanding were \$2,780,000.

The County issued \$7,400,000 of tax-exempt variable rate and \$2,650,000 of taxable fixed rate Education Facility Revenue Bonds in April 2008 to provide assistance for building an elementary school for the Archdiocese of Santa Fe. The bonds are secured by Education Facility Revenues. At year end, the amounts of bonds outstanding were \$8,105,000.

Total conduit debt outstanding at June 30, 2015, was \$21,255,000. The County is not obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

NOTE 9 – BONDS PAYABLE

Bonds payable at year end consisted of the following outstanding general obligation and revenue bonds. The bonds are both callable and non-callable with interest payable semiannually. Property taxes or gross receipts taxes as applicable from the respective debt service funds are used to pay bonded debt.

**STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 9 – BONDS PAYABLE (Continued)

Sinking fund requirements for the Correctional System and GRT Revenue Bonds are: 1) 10% of the original principal amount of the bonds; or 2) the maximum annual debt service of the bonds; or 3) 125% of the average annual debt service of the bonds. The County has chosen option 2.

Revenue and general obligation bonds outstanding as reported in governmental-type activities at year end were as follows:

Purpose	Original Amount Issued	Interest Rates	Maturity	Outstanding Principal June 30, 2015	Due Within One Year
Governmental activities:					
General Obligation Bonds:					
GOB Series 2005A - Roads, Public Works, Water	\$ 20,000,000	4.0% to 4.375%	7/1/25	\$ 750,000	\$ 750,000
GOB Series 2005 - Refunding 97 GOB	8,490,000	3.75% to 4.192%	7/1/16	2,030,000	990,000
GOB Series 2007A - Judicial Center	25,000,000	4% to 4.5%	7/1/26	1,250,000	500,000
GOB Series 2007B – Roads & Water	20,000,000	4% to 5.5%	7/1/27	1,000,000	500,000
GOB Series 2008 - Buckman Direct Diversion Water	32,500,000	3% to 4.25%	7/1/24	24,900,000	1,000,000
GOB Series 2009 - Road, Fire, Water, OS, Transfer Stations	17,000,000	3% to 4.3%	7/1/24	11,250,000	1,000,000
GOB Series 2010 - Refund 2001A & 1999 Series	13,505,000	2.125% to 3%	7/1/18	6,220,000	950,000
GOB Series 2011 – Refund 2001A & Road, Fire, Water, OS, Transfer Stations	17,500,000	2.5% to 4%	7/1/26	12,275,000	1,170,000
GOB Series 2013-Roads, Public Works, Water	19,000,000	2.0% to 4.0%	7/1/28	18,650,000	275,000
GOB Series 2015-Refunding 2005A, 2007A & B, and Improvements	47,220,000	2.75% to 5.0%	7/1/30	47,220,000	-
Total				<u>125,545,000</u>	<u>7,135,000</u>
Revenue Bonds:					
Correctional System 1997	30,000,000	5.0% to 6.0%	2/1/27	18,905,000	1,150,000
Sheriff's Facility - 1997A	6,000,000	5.0% to 6.0%	2/1/27	3,555,000	215,000
Subordinate Judicial Center – 2008	30,000,000	3.5% to 5%	6/1/33	26,075,000	515,000
2009 Series Capital Outlay GRT - Water Rights	12,090,000	2% to 5%	6/1/29	9,510,000	515,000
2010A Series Capital Outlay GRT - Buckman Direct Diversion	21,215,000	2% to 5%	6/1/30	17,470,000	850,000
2010B Series Capital Outlay GRT - Buckman Direct Diversion	10,195,000	2% to 4.25%	6/1/30	8,515,000	380,000
Total				<u>84,030,000</u>	<u>3,625,000</u>
Grand Total				<u>\$ 209,575,000</u>	<u>\$ 10,760,000</u>

STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 9 – BONDS PAYABLE (Continued)

Pledged revenues – governmental activities. The County has pledged future gross receipts tax revenues to repay outstanding revenue bonds of approximately \$84.0 million as of June 30, 2015. Proceeds from the original bond issuances provided financing for the acquisition and construction of major capital facilities and water systems.

The revenue bonds described in the schedule above are secured by pledged revenue as outlined in the bond covenants associated with the each issuance. The 1997 Correctional Facility Bond, the 1997A Sheriff's Facility Bond and the 2008 Judicial Center Revenue bond have pledged revenue totaling a 5/16th cent gross receipts tax (two 1/8th cent increments and a 1/16th cent increment) dedicated to general purposes which includes debt service. The pledged revenue is 1.4 times the amount of debt service in the subsequent fiscal year for the bonds which averages \$4,969,410 per year. Thus, the total pledge requirement is approximately \$6,957,174 per year or 57.7% of the 5/16th tax increments annually (based on FY 2015 collections). The revenue pledge will remain in place until the bonds mature or they are called, if callable. Both the 1997 Series and the 1997A Series mature in fiscal year 2027 and are not callable. The 2008 Series will mature in fiscal year 2033 with an optional call date of 6/1/18.

The three other revenue bonds described above, the 2009 Series, 2010A Series and 2010B Series are secured by pledged capital outlay gross receipts tax. This tax is a 1/4th cent tax increment dedicated to capital projects or debt service thereon. The pledged revenue is 2.0 times the amount of debt service for the bonds in the subsequent fiscal year which averages \$3,303,937 per year. Thus, the total pledge requirement is approximately \$6,607,874 or 68.6% of the capital outlay gross receipts tax annually (based on FY 2015 collections). The revenue pledge will remain in place until the bonds mature or they are called. The 2009 Series matures in fiscal year 2029 with an optional call date of 6/1/19. The 2010A and 2010B Series mature in fiscal year 2030 with an optional call date of 6/1/2020.

Annual debt service requirements to maturity on revenue and general obligation bonds for governmental activities at year end are summarized as follows:

Year ending June 30:	Principal	Interest
2016	\$ 10,760,000	\$ 9,486,288
2017	11,595,000	8,966,854
2018	12,630,000	7,803,699
2019	13,540,000	7,289,549
2020	13,435,000	6,720,924
2021-25	79,090,000	23,649,738
2026-30	60,300,000	7,229,090
2031-33	8,225,000	802,000
Total	\$ 209,575,000	\$ 71,948,139

**STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 9 – BONDS PAYABLE (Continued)

During the year ended June 30, 2015, the County issued \$39,220,000 in refunding bonds, with an effective interest rate of 2.152% to refund the 2005A GOB Series and advance refund the 2007A and 2007B GOB Series general obligation bonds. The 2005A, 2007A and 2007B GOB Series bonds had average interest rates of 4.240%, 4.452% and 4.222% respectively. The total refunded principal was \$42,050,000. The net proceeds of \$44,246,869 of the refunding bonds, which includes \$5,026,869 net bond premium, were deposited with an escrow agent and invested in open market securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for payment of the refunded bonds on their call dates of July 1, 2015 (2005A Series) and July 1, 2016 (2007A and 2007B Series). As a result, the refunded general obligation bonds are considered to be defeased, and the liability for those bonds has been removed from the government-wide financial statements. The refunding/advance refunding was undertaken to reduce the total debt service payments over the next 8 years by an average of \$440,000 per year with a net present value savings to the County of \$5,127,489.

Of the three refunded/advance refunded bonds noted above, one, the 2005A GOB Series was considered a current refunding with the call date and subsequent redemption occurring on July 1, 2015, within 90 days of the bond refunding bond issuance. The 2007A and 2007B GOB Series were advance refunded with the call date and subsequent redemption to occur on July 1, 2016. At year end, \$42,050,000 of these defeased bonds was still outstanding. No other previously defeased bonds remained outstanding.

NOTE 10 – LOANS PAYABLE

During the year ended June 30, 2012, the County entered into an agreement with the City of Santa Fe to repay a portion of non-interest loan/grant agreements with the Water Trust Board in connection with the Buckman Direct Diversion Project. The annual payments of principal are the responsibility of the Capital Outlay GRT Fund. Annual debt service requirements to maturity are summarized as follows:

Year ending June 30:	Principal
2016	\$ 26,095
2017	26,094
2018	26,095
2019	26,095
2020	26,095
2021-25	130,478
2026-29	93,863
Total	<u>\$ 354,815</u>

STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 11 - CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the current fiscal year was as follows:

	Balance June 30, 2014	Additions	Reductions	Balance June 30, 2015	Due Within One Year
Governmental Activities:					
General obligation bonds	\$ 127,010,000	47,220,000	(48,685,000)	125,545,000	7,135,000
Revenue bonds	87,460,000	-	(3,430,000)	84,030,000	3,625,000
Loan payable	380,908	-	(26,093)	354,815	26,095
Landfill closure and post-closure costs	1,899,848	-	(16,016)	1,883,832	16,016
Compensated absences	3,093,389	3,174,593	(3,039,632)	3,228,350	3,228,350
Premium on bonds payable	-	6,082,983	-	6,082,983	405,532
Pending legal action	-	693,431	-	693,431	693,431
Net pension liability	-	48,279,924	-	48,279,924	-
Total	<u>\$ 219,844,145</u>	<u>105,450,931</u>	<u>(55,196,741)</u>	<u>270,098,335</u>	<u>15,129,424</u>

NOTE 12 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

At year end, sixteen governmental funds were involved in borrowing arrangements with the General Fund due to the existence of a negative cash balance. All interfund balances are expected to be paid within one year.

The Interfund Assets and Liabilities reported in the governmental fund balance sheet consist of the following:

	Receivables	Payables
General Fund	\$ 1,475,458	\$ 6,062
Corrections Operations	-	1,295
GOB Series 2015	219,792	-
Fire Operations	-	1,002
Total Major Funds	<u>1,695,250</u>	<u>8,359</u>
 Non-Major Funds:		
Housing Capital Improvement	-	35,013
Road Maintenance	-	94
Indigent Services	-	175
EMS Healthcare	-	598

**STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 12 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS (Continued)

Non-Major Funds (continued):

Alcohol Programs	-	590
Emergency Communication Operations	-	275
Community Development Block Grant	-	206,415
Capital Projects-Federal	-	781,113
Roads Projects	-	112,894
Special Appropriations & Other Projects	-	319,811
GOB Series 2011	-	219,792
Equipment Loan Proceeds	-	10,108
Fire Tax Revenue Bond Proceeds	-	13
Total Non-Major Funds	-	1,686,891
Total County	\$ 1,695,250	\$ 1,695,250

The County records transfers to fund the operations and projects of other funds, to provide debt service, and as otherwise needed and required. All transfers made during the year were considered routine and were consistent with County transfer policy and adopted budget statements.

Interfund transfers for the year ended June 30, 2015, are listed as follows:

Transfers from General Fund to:

Law Enforcement Operations	\$ 12,100,000
Correction Operations	11,300,447
Road Maintenance	4,872,585
Economic Development	460,261
Alcohol Programs	90,000
Farm & Range	7,350
GRT Revenue Bond	2,140,006
	<u>30,970,649</u>

STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 12 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS (Continued)

Transfer from Corrections Fund to Correction Operations	240,000
Transfers from Environmental GRT to General Fund	628,000
Transfers from Capital Outlay GRT to GRT Revenue Bond Debt Svc	3,246,268
WTB Loan/Grant Debt Svc	26,095
	<u>3,272,363</u>
Transfer from Correctional GRT to Corrections Operations	4,445,000
Transfer from Indigent Hospital to Indigent Services	1,851,022
Transfer from EMS Hospital to EMS Health Care	817,400
Fire Operations	3,627,600
	<u>4,445,000</u>
Transfers from Alcohol Programs to General Fund	30,000
Law Enforcement Operations	75,000
	<u>105,000</u>
Transfer from Fire Operations to Emergency Communications	3,424,251
Transfer from Corrections Operations to Jail Revenue Bond Debt Service	2,252,850
	<u>2,252,850</u>
Total Transfers Government and Enterprise Funds	\$ <u>51,634,135</u>

NOTE 13 – CONTINGENT LIABILITIES

Encumbrances - In accordance with GASB 54, encumbrances are no longer presented on the face of the fund financials. Santa Fe County's significant encumbrances, those greater than \$200,000, for fiscal year ended June 30, 2015, are listed as follows:

**STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 13 – CONTINGENT LIABILITIES (Continued)

Purpose	Major Funds	Non-Major Funds	Total
GIS Aerial Photography	\$ 380,465	-	380,465
Santa Fe County's share of the Buckman Direct Diversion Project	1,085,946	-	1,085,946
Sole Community Provider Payments	-	1,317,565	1,317,565
Open Space-various projects	626,371	997,661	1,624,032
Northern NM Recreational Fields	364,039	-	364,039
Senior Center Improvements	1,013,173	-	1,013,173
Water Transmission Line – various projects	334,273	239,270	573,543
Upgrade Youth Development Facility	691,800	-	691,800
New Fire/EMS Apparatus	-	600,331	600,331
Construction of a New Fire Station	421,596	388,404	810,000
Road Paving – various projects	-	797,303	797,303
Emergency Behavioral Health Services	-	229,167	229,167
Influent Screen Facility at Adult Detention	297,095	-	297,095
Total Significant Encumbrances	<u>\$ 5,214,758</u>	<u>4,569,701</u>	<u>9,784,459</u>

NOTE 13 – CONTINGENT LIABILITIES

Compliance – Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures/expenses that may be disallowed by the grantor cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

**STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 13 – CONTINGENT LIABILITIES (Continued)

Lawsuits – The County is a defendant in a number of lawsuits as of June 30, 2015. It is the opinion of management and County counsel that the amount of losses resulting from these remaining litigations at June 30, 2015, would not be material to the financial position of the County. The County is, however, involved in a case for fiscal year ended June 30, 2015, in which the County has accrued \$693,431 for probable payment of a pending legal action.

NOTE 14 – JOINT POWERS AGREEMENTS AND MEMORANDUM OF UNDERSTANDING

Significant JPAs and MOUs are as follows:

Santa Fe Solid Waste Management Agency - Under authorization of the New Mexico State Statute 11-1-1, Santa Fe County joined the City of Santa Fe to undertake their powers to dispose of solid waste as mandated by state and federal regulations and provide a more efficient and cost-effective method of solid waste disposal to the County and City citizens.

The County and the City established the Santa Fe Solid Waste Management Agency (Agency) through a Joint Powers Agreement in February 1995, as a public entity separate from the County or the City. The agreement delegated to the Agency the power to plan for, operate, construct, maintain, repair, replace, or expand the facility. The County Commission and the City Council approve the annual budget. The Agency has the authority to adopt revenue bond ordinances so long as such an ordinance is duly ratified by the governing bodies of the County and the City. A five member staff advisory committee was established by the agreement and is comprised of the finance directors from the County and the City, the County public works department director, the City utilities department director and the Agency director. A five member citizens' advisory committee was also established. The Agency is charged to comply with all laws, rules and regulations for operations under the permit issued from the New Mexico Environment Department. The Board of Directors for the Agency consists of four members who are appointed by the Board of County Commissioners and four members who are appointed by the City Mayor with the approval of the City Council. The Board meets at least quarterly.

The start-up costs, design, land acquisition and construction were funded by equal contributions from the County and City. The contributions and commitments from each entity to date is approximately \$6.0 million. The County did not contribute any funds to the Agency in the 2015 fiscal year. A final reconciliation has been done to ensure costs have been split equally between the County and City. The facility opened in May of 1997.

**STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 14 – JOINT POWERS AGREEMENTS AND MEMORANDUM OF UNDERSTANDING (Continued)

The facility is to be self supporting for operations, equipment, future construction, debt service, accumulation of a reserve fund and all other costs through fees charged to the County, the City, and other private users. The land for the facility was purchased by the County and transferred to the Agency. The facility itself belongs to the Agency. The Agency has adopted its rate ordinance for use of the facility. If, for any reason, revenues are insufficient to pay costs of operations, the Agency Board must notify the County and City in order to negotiate steps that are reasonable and prudent in light of existing circumstances to ensure that any deficits accumulated or incurred by the Agency are not allowed to impair the operation, integrity or credit worthiness of the Agency. A bond issue was authorized in December 1996, by the Agency in the amount of \$6,260,000 to provide funds for the equipment required for the facility and the construction of the second landfill cell.

The Agency has its own financial statements as a separate entity, audited on an annual basis. Complete financial statements for the Agency may be obtained at the Santa Fe Solid Waste Management Agency, 149 Wildlife Way, Santa Fe, New Mexico 87506

Closure of the facility must be approved by the governing bodies of the County and City. Upon closure and sale of the facility, any proceeds remaining after settling all obligations will be split equally between the County and City.

Buckman Direct Diversion (BDD) Water Project – The City of Santa Fe and the County established a joint powers agreement for the Buckman Direct Diversion (BDD) water project. The BDD project was the largest, single capital project for which the two local governments address meeting the current and future needs of an adequate water supply within the area. Total construction costs for the project were approximately \$224.2 million. The Buckman Direct Diversion allows for full access to the San Juan/Chama water rights and/or other native Rio Grande water rights held by the City and County. The system routes Rio Grande surface water directly from the river through a conveyance system to a new water treatment facility where water is conveyed to the various users. Costs incurred have been recorded to the Utilities Department enterprise fund as additions to water rights and the water system.

La Luz Holdings, LLC, and Santa Fe Film and Media Studios Inc. (Studios) – The County and La Luz Holdings, LLC, a New Mexico limited liability company, and Santa Fe Film and Media Studios Inc., a New Mexico corporation, entered into a Memorandum of Understanding (MOU) on January 14, 2009, to participate in an economic development project pursuant to the Local Economic Development Act, NMSA 1978 Sections 5-10-1 through 5-10-13 (1993) (as amended). Prior to the MOU, the County enacted Santa Fe County Ordinance No. 1996-07, which provides for economic development projects within the County, and Ordinance No. 2008-07 approving an economic development project with the Studios. Under the terms of Ordinance No. 2008-07 and a Project Participation and Land Transfer Agreement dated October 26, 2010, the County contributed to the economic development project of the film and multi-media production studio by providing water, sewer, broadband and road infrastructure improvements,

STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 14 – JOINT POWERS AGREEMENTS AND MEMORANDUM OF UNDERSTANDING (Continued)

and an annual water allotment sufficient to develop and operate the project without cost to the Studios. The County entered into a grant agreement with the NM Department of Finance and Administration and the NM Economic Development Department to plan, design, construct, equip and furnish the Studios in the amount of \$10 million. There were no current fiscal year costs capitalized.

NOTE 15 – RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or acts of God. The County belongs to the New Mexico County Insurance Authority (NMCIA) a division of New Mexico Association of Counties (NMAC), a public entity risk pool currently operating as a common risk management and insurance program for its member counties. The County pays an annual premium to NMCIA for its general and law enforcement liability, automobile, property and workers' compensation insurance coverage. The agreement for formation of the NMCIA provides that NMCIA will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of amounts that range from \$150,000 for property to \$300,000 for other liability claims. The County carries commercial insurance for employee health and accident insurance as well as for medical malpractice, builders risk, pollution and temporary use liability.

NOTE 16 – PENSION PLAN – PUBLIC EMPLOYEES RETIREMENT ASSOCIATION

Plan description. The Public Employees Retirement Fund (PERA Fund) is a **cost-sharing, multiple employer defined benefit pension plan**. This fund has six divisions of members, including State General, State Police/Adult Correction Officer, Municipal General, Municipal Police/Detention Officers, Municipal Fire, and State Legislative Divisions, and offers 24 different types of coverage within the PERA plan. All assets accumulated may be used to pay benefits, including refunds of member contributions, to any of the plan members or beneficiaries, as defined by the terms of this plan. Certain coverage plans are only applicable to a specific division. Eligibility for membership in the PERA Fund is set forth in the Public Employees Retirement Act (Chapter 10, Article 11, NMSA 1978). Except as provided for in the Volunteer Firefighters Retirement Act (10-11A-1 to 10-11A-7, NMSA 1978), the Judicial Retirement Act (10-12B-1 to 10-12B-19, NMSA 1978), the Magistrate Retirement Act (10-12C1 to 10-12C-18, NMSA 1978), and the Educational Retirement Act (Chapter 22, Article 11, NMSA 1978), and the provisions of Sections 29-4-1 through 29-4-11, NMSA 1978 governing the State Police Pension Fund, each employee and elected official of every affiliated public employer is required to be a member in the PERA Fund.

PERA issues a publicly available financial report and a comprehensive annual financial report that can be obtained at <http://saonm.org/> using the Audit Report Search function for agency 366.

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SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

**NOTE 16 – PENSION PLAN – PUBLIC EMPLOYEES RETIREMENT ASSOCIATION
(Continued)**

Benefits provided. For a description of the benefits provided and recent changes to the benefits see Note 1 in the PERA audited financial statements for the fiscal year ended June 30, 2014 available at:

http://www.pera.state.nm.us/pdf/AuditFinancialStatements/366_Public_Employees_Retirement_Association_2014.pdf.

Contributions. The contribution requirements of defined benefit plan members and the County are established in state statute under Chapter 10, Article 11, NMSA 1978. The contribution requirements may be amended by acts of the legislature. For the employer and employee contribution rates in effect for fiscal year 2014 for the various PERA coverage options, for both Tier I and Tier II, see the tables available in the note disclosures on pages 29 through 31 of the PERA fiscal year 2014 annual audit report at http://osanm.org/media/audits/366_Public_Employees_Retirement_Association_2014.pdf. The PERA coverage options that apply to the County are: Municipal Plan 3 (Municipal General), Municipal Police Plan 5 (Municipal Police) and Municipal Fire Plan 5 (Municipal Fire). Statutorily required contributions to the pension plan from the County were approximately \$4.5 million and employer paid member benefits that were “picked up” by the employer were approximately \$4.2 million for the year ended June 30, 2015.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: The PERA pension liability amounts, net pension liability amounts, and sensitivity information were based on an annual actuarial valuation performed as of June 30, 2013. The PERA pension liability amounts for each division were rolled forward from the valuation date to the Plan year ending June 30, 2014, using generally accepted actuarial principles. Therefore, the employer’s portion was established as of the measurement date June 30, 2014.

The assets of the PERA fund are held in one trust, but there are six distinct membership groups (municipal general members, municipal police members, municipal fire members, state general members, state police members and legislative members) for whom separate contribution rates are determined each year pursuant to chapter 10, Article 11 NMSA 1978. Therefore, the calculations of the net pension liability, pension expense and deferred Inflows and Outflows were performed separately for each of the membership groups: municipal general members; municipal police members; municipal fire members; state general members; state police members and legislative members. The County’s proportion of the net pension liability for each membership group that the employer participates in is based on the employer contributing entity’s percentage of that membership group’s total employer contributions for the fiscal year ended June 30, 2014. Only employer contributions for the pay period end dates that fell within the period of July 1, 2013, to June 30, 2014, were included in the total contributions for a specific employer. Regular and any adjustment contributions that applied to fiscal year 2014 are included in the total contribution amounts. In the event that an employer is behind in reporting

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**NOTE 16 – PENSION PLAN – PUBLIC EMPLOYEES RETIREMENT ASSOCIATION
(Continued)**

to PERA its required contributions, an estimate (receivable) was used to project the unremitted employer contributions. This allowed for fair and consistent measurement of the contributions with the total population. This methodology was used to maintain consistent measurement each year in determining the percentages to be allocated among all the participating employers.

For PERA Fund Division Municipal General, at June 30, 2015, the County reported a liability of \$27,540,909 for its proportionate share of the net pension liability. At June 30, 2014, the County's proportion was 3.5304 percent, which was unchanged from its proportion measured as of June 30, 2013, due to the insignificance of the difference.

For the year ended June 30, 2015, the County recognized PERA Fund Division Municipal General pension expense of (\$1,810,042). At June 30, 2015, the County reported PERA Fund Division Municipal General deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ -
Changes of assumptions	-	18,666
Net difference between projected and actual earnings on pension plan investments	-	10,774,730
Changes in proportion and differences between the County's contributions and proportionate share of contributions	-	-
County's contributions subsequent to the measurement date	6,077,459	-
Total	<u>\$ 6,077,459</u>	<u>\$ 10,793,396</u>

\$6,077,459 reported as deferred outflows of resources related to pensions resulting from the County contributions subsequent to the measurement date June 30, 2014, will be recognized as a reduction of the net pension liability in the year ended June 30, 2016.

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SANTA FE COUNTY
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**NOTE 16 – PENSION PLAN – PUBLIC EMPLOYEES RETIREMENT ASSOCIATION
(Continued)**

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2016	\$ (2,698,326)
2017	(2,698,326)
2018	(2,698,326)
2019	(2,698,326)
2020	(92)
Total	<u>\$ (10,793,396)</u>

For PERA Fund Division Municipal Police at June 30, 2015, the County reported a liability of \$7,566,533 for its proportionate share of the net pension liability. At June 30, 2014, the County's proportion was 2.3211 percent, which was unchanged from its proportion measured as of June 30, 2013, due to the insignificance of the difference.

For the year ended June 30, 2015, the County recognized PERA Fund Division Municipal Police pension expense of (\$344,591). At June 30, 2015, the County reported PERA Fund Division Municipal Police deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ -
Changes of assumptions	-	614,660
Net difference between projected and actual earnings on pension plan investments	-	2,813,571
Changes in proportion and differences between the County's contributions and proportionate share of contributions	-	-
County's contributions subsequent to the measurement date	1,301,497	-
Total	<u>\$ 1,301,497</u>	<u>\$ 3,428,231</u>

\$1,301,497 reported as deferred outflows of resources related to pensions resulting from the County's contributions subsequent to the measurement date June 30, 2014, will be recognized as a reduction of the net pension liability in the year ended June 30, 2016.

STATE OF NEW MEXICO
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NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 16 – PENSION PLAN – PUBLIC EMPLOYEES RETIREMENT ASSOCIATION
(Continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2016	\$ (856,293)
2017	(856,293)
2018	(856,293)
2019	(856,293)
2020	(3,059)
Total	<u>\$ (3,428,231)</u>

For **PERA Fund Division Municipal Fire** at June 30, 2015, the County reported a liability of \$14,616,491 for its proportionate share of the net pension liability. At June 30, 2014, the County’s proportion was 3.5018 percent, which was unchanged from its proportion measured as of June 30, 2013, due to the insignificance of the difference.

For the year ended June 30, 2015, the County recognized PERA Fund Division Municipal Fire pension expense of \$449,489. At June 30, 2015, the County reported PERA Fund Division deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ -
Changes of assumptions	507,407	-
Net difference between projected and actual earnings on pension plan investments	-	2,024,477
Changes in proportion and differences between the County’s contributions and proportionate share of contributions	-	-
County’s contributions subsequent to the measurement date	1,356,023	-
Total	<u>\$ 1,863,430</u>	<u>\$ 2,024,477</u>

\$1,356,023 reported as deferred outflows of resources related to pensions resulting from the County’s contributions subsequent to the measurement date June 30, 2014, will be recognized as a reduction of the net pension liability in the year ended June 30, 2016.

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SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

**NOTE 16 – PENSION PLAN – PUBLIC EMPLOYEES RETIREMENT ASSOCIATION
(Continued)**

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2016	\$ (379,899)
2017	(379,899)
2018	(379,899)
2019	(377,373)
2020	-
Total	<u>\$ (1,517,070)</u>

Actuarial assumptions. As described above, the PERA Fund member group pension liabilities and net pension liabilities are based on actuarial valuations performed as of June 30, 2013, for each of the membership groups. Then each PERA Fund member group pension liability was rolled forward from the valuation date to the Plan year ending June 30, 2014, using generally accepted actuarial principles. There were no significant events or changes in benefit provisions that required an adjustment to the roll-forward liabilities as of June 30, 2014. These actuarial methods and assumptions were adopted by the Board for use in the June 30, 2014, actuarial valuation.

Actuarial valuation date	June 30, 2013
Actuarial cost method	Entry age normal
Amortization method	Level percentage of pay
Amortization period	Solved for based on statutory rates
Asset valuation method	Fair value
Actuarial assumptions:	
• Investment rate of return	7.75% annual rate, net of investment expense
• Payroll growth	3.5% annual rate
• Projected salary increases	3.5% to 14.25% annual rate
• Includes inflation at	3.00% annual rate

The long-term expected rate of return on pension plan investments was determined using a statistical analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

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NOTE 16 – PENSION PLAN – PUBLIC EMPLOYEES RETIREMENT ASSOCIATION
(Continued)

These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and most recent best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

ALL FUNDS – Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
US Equity	21.1%	5.00%
International Equity	24.8	5.20
Private Equity	7.0	8.20
Core and Global Fixed Income	26.1	1.85
Fixed Income Plus Sectors	5.0	4.80
Real Estate	5.0	5.30
Real Assets	7.0	5.70
Absolute Return	<u>4.0</u>	4.15
Total	100.0%	

Discount rate: The discount rate used to measure the total pension liability was 7.75%. The projection of cash flows used to determine the discount rate assumed that future contributions will be made in accordance with statutory rates. On this basis, the pension plan’s fiduciary net position together with the expected future contributions are sufficient to provide all projected future benefit payments of current plan members as determined in accordance with GASBS 67. Therefore, the 7.75% assumed long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County’s proportionate share of the net pension liability to changes in the discount rate. The following tables show the sensitivity of the net pension liability to changes in the discount rate. In particular, the tables present the County’s net pension liability in each PERA Fund Division that the County participates in, under the current single rate assumption, as if it were calculated using a discount rate one percentage point lower (6.75%) or one percentage point higher (8.75%) than the single discount rate.

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**NOTE 16 – PENSION PLAN – PUBLIC EMPLOYEES RETIREMENT ASSOCIATION
(Continued)**

PERA Fund Municipal General Division	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
County's proportionate share of the net pension liability	<u>51,920,806</u>	<u>27,540,909</u>	<u>8,706,271</u>
PERA Fund Municipal Police Division	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
County's proportionate share of the net pension liability	<u>14,429,391</u>	<u>7,566,533</u>	<u>2,442,130</u>
PERA Fund Municipal Fire Division	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
County's proportionate share of the net pension liability	<u>20,652,006</u>	<u>14,616,491</u>	<u>10,165,065</u>

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued fiscal year 2014 Restated PERA financial report. The report is available at <http://www.pera.state.nm.us/publications.html>.

**NOTE 17 – POSTEMPLOYMENT BENEFITS – STATE RETIREE HEALTHCARE
PLAN**

Plan Description. The County contributes to the New Mexico Retiree Health Care Fund, a cost-sharing multiple-employer defined benefit postemployment healthcare plan administered by the New Mexico Retiree Health Care Authority (RHCA). The RHCA provides health care insurance and prescription drug benefits to retired employees of participating New Mexico government agencies, their spouses, dependents, and surviving spouses and dependents. The RHCA Board was established by the Retiree Health Care Act (Chapter 10, Article 7C, NMSA 1978). The Board is responsible for establishing and amending benefit provisions of the healthcare plan and is also authorized to designate optional and/or voluntary benefits like dental, vision, supplemental life insurance, and long-term care policies.

STATE OF NEW MEXICO
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NOTES TO FINANCIAL STATEMENTS
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NOTE 17 – POSTEMPLOYMENT BENEFITS – STATE RETIREE HEALTHCARE PLAN (Continued)

Eligible retirees are: 1) retirees who make contributions to the fund for at least five years prior to retirement and whose eligible employer during that period of time made contributions as a participant in the RHCA plan on the person's behalf unless that person retires before the employer's RHCA effective date, in which event the time period required for employee and employer contributions shall become the period of time between the employer's effective date and the date of retirement; 2) retirees defined by the Act who retired prior to July 1, 1990; 3) former legislators who served at least two years; and 4) former governing authority members who served at least four years.

The RHCA issues a publicly available stand-alone financial report that includes financial statements and required supplementary information for the postemployment healthcare plan. That report and further information can be obtained by writing to the Retiree Health Care Authority at 4308 Carlisle NE, Suite 104, Albuquerque, NM 87107.

Funding Policy. The Retiree Health Care Act (Section 10-7C-13 NMSA 1978) authorizes the RHCA Board to establish the monthly premium contributions that retirees are required to pay for healthcare benefits. Each participating retiree pays a monthly premium according to a service based subsidy rate schedule for the medical plus basic life plan plus an additional participation fee of five dollars if the eligible participant retired prior to the employer's RHCA effective date or is a former legislator or former governing authority member. Former legislators and governing authority members are required to pay 100% of the insurance premium to cover their claims and the administrative expenses of the plan. The monthly premium rate schedule can be obtained from the RHCA or viewed on their website at www.nmrhca.state.nm.us.

The employer, employee and retiree contributions are required to be remitted to the RHCA on a monthly basis. The statutory requirements for the employer and employee contributions can be changed by the New Mexico State Legislature. Employers that choose to become participating employers after January 1, 1998, are required to make contributions to the RHCA fund in the amount determined to be appropriate by the board.

The Retiree Health Care Act (Section 10-7C-15 NMSA 1978) is the statutory authority that establishes the required contributions of participating employers and their employees. For employees that were members of an enhanced retirement plan (municipal police member coverage plan 5 and municipal fire member coverage plan 5) during the fiscal year ended June 30, 2015, the statutes required each participating employer to contribute 2.5% of each participating employee's annual salary; and each participating employee was required to contribute 1.25% of their salary. For employees that were not members of an enhanced retirement plan during the fiscal year ended June 30, 2015, the statute required each participating employer to contribute 2.0% of each participating employee's annual salary; each participating employee was required to contribute 1.0% of their salary. In addition, pursuant to Section 10-7C-15(G) NMSA 1978, at the first session of the Legislature following July 1, 2013,

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SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 17 – POSTEMPLOYMENT BENEFITS – STATE RETIREE HEALTHCARE PLAN (Continued)

the legislature shall review and adjust the distributions pursuant to Section 7-1-6.1 NMSA 1978 and the employer and employee contributions to the authority in order to ensure the actuarial soundness of the benefits provided under the Retiree Health Care Act.

The County's contributions to the RHCA for the years ended June 30, 2015, 2014, and 2013 were \$799,879, \$780,883, \$733,493 respectively, which equal the required contributions for each year.

NOTE 18 – RECENT AND NEW ACCOUNTING PRONOUNCEMENTS

In August 2012, the GASB issued Statement No. 68, *Accounting and Financial Reporting for Pensions — an amendment of GASB Statement 27*. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. The County provides substantially all of its employees with pension benefits through the State's multiple employer cost-sharing defined-benefit retirement plan administered by the Public Employees Retirement Association of New Mexico (PERA). GASB Statement 68 requires cost-sharing employers participating in the PERA program, such as the County, to record their proportionate share, as defined in GASB Statement 68, of County's unfunded pension liability. The County has no legal obligation to fund this shortfall nor does it have any ability to affect funding, benefit, or annual required contribution decisions made by PERA. GASB Statement 68 is effective for periods beginning after June 15, 2014. The County adopted GASB Statement 68 during fiscal year 2015. The requirement of GASB Statement 68 to record a portion of PERA's unfunded liability has negatively impacted the County's unrestricted net position. Information regarding PERA's current funding status can be found in their financial report.

In January 2013, the GASB issued Statement No. 69, *Government Combinations and Disposals of Government Operations*. This Statement establishes accounting and financial reporting standards related to government combinations and disposals of government operations. As used in this Statement, the term government combination includes a variety of transactions referred to as mergers, acquisitions, and transfers of operations. This Statement improves the decision usefulness of financial reporting by requiring that disclosures be made by governments about combination arrangements in which they engage and for disposals of government operations. GASB Statement 69 is effective for government combinations and disposals of government operations occurring in financial reporting periods beginning after December 15, 2013, and should be applied on a prospective basis. The County was not a party to any combinations or disposals in the current year and therefore the adoption of GASB Statement 69 does not have any impact on the County's financial statements.

STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 18 – RECENT AND NEW ACCOUNTING PRONOUNCEMENTS (Continued)

In November 2013, the GASB issued statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*. Statement No. 68 requires a state or local government employer to recognize a net pension liability measured as of the measurement date, no earlier than the end of its prior fiscal year. If a state or local government employer makes a contribution to a defined benefit pension plan between the measurement date of the reported net pension liability and the end of the government's reporting period, Statement No. 68 requires that the government recognize its contribution as a deferred outflow of resources. If it is not practical to determine the amounts of all deferred outflows of resources and deferred inflows of resources related to pensions, contributions made after the measurement date of the beginning net pension liability could not have been reported as deferred outflows of resources at transition.

Accordingly, Statement No. 71 amends paragraph 137 of Statement No. 68 to require that, at transition, a government recognize a beginning deferred outflow of resources for its pension contributions, if any, made subsequent to the measurement date of the beginning net pension liability. The County adopted GASB Statement No.71 during fiscal year 2015.

In June 2015, the GASB issued Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. Statement No. 76, which supersedes Statement No. 55, aims to identify, in the context of the current governmental financial reporting environment, the hierarchy of U.S. GAAP, which consists of the sources of accounting principles used to prepare the financial statements of state and local governments entities in conformity with U.S. GAAP, as well as the framework for selecting those principles. The County adopted GASB Statement No. 76 during fiscal year 2015, with no significant impact to the County's financial statements.

The following GASB pronouncements have been issued, but are not yet effective at June 30, 2015.

- GASB Statement No. 72, *Fair Value Measurement and Application*
- GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other than Pension Plans*
- GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*

**STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 18 – RECENT AND NEW ACCOUNTING PRONOUNCEMENTS (Continued)

The County will implement the new GASB pronouncements in the fiscal year no later than the required effective date. The County believes that the above listed new GASB pronouncements will not have a significant financial impact to the County or in issuing its financial statements.

NOTE 19 – DEFICIT FUND BALANCE

Generally accepted accounting principles require disclosure of deficit fund balance of individual funds. The Capital Projects-Federal fund, Housing Capital Improvement fund and Fire Tax Revenue Bond Proceeds fund had an unassigned deficit fund balance in the amount of \$197,661, \$35,616 and \$13, respectively, as of June 30, 2015.

NOTE 20 – RESTATEMENT

Governmental activities net position at June 30, 2014 was restated in the net amount of approximately \$56.7 million and Enterprise activities net position at June 30, 2014, was restated in the net amount of approximately \$1.7 million as a result of implementation of GASB 68, *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*.

REQUIRED SUPPLEMENTARY INFORMATION

STATE OF NEW MEXICO
SANTA FE COUNTY
Schedule of the County's Proportionate Share of the Net Pension Liability
June 30, 2015

Public Employees Retirement Association of New Mexico
Schedule of Ten Year Tracking Data*
General, Police and Fire Divisions Combined Summary
(Dollars in Thousands)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
County's Proportion of the Net Pension Liability (Asset)	1.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
County's Proportionate Share of Net Pension Liability (Asset)	\$ 49,724	-	-	-	-	-	-	-	-	-
County's Covered-Employee Payroll	\$ 37,029	-	-	-	-	-	-	-	-	-
County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its Covered-Employee Payroll	134.28%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.29%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

*The amounts presented for fiscal year 2015 were determined as of the measurement date of June 30, 2014. This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

STATE OF NEW MEXICO
SANTA FE COUNTY
Schedule of the County's Proportionate Share of the Net Pension Liability
June 30, 2015

Public Employees Retirement Association of New Mexico
Schedule of Ten Year Tracking Data*
General Division
(Dollars in Thousands)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
County's Proportion of the Net Pension Liability (Asset)	3.53%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
County's Proportionate Share of Net Pension Liability (Asset)	\$ 27,541	-	-	-	-	-	-	-	-	-
County's Covered-Employee Payroll	\$ 28,659	-	-	-	-	-	-	-	-	-
County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its Covered-Employee Payroll	96.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.29%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

*The amounts presented for fiscal year 2015 were determined as of the measurement date of June 30, 2014. This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

STATE OF NEW MEXICO
SANTA FE COUNTY
Schedule of the County's Proportionate Share of the Net Pension Liability
June 30, 2015

Public Employees Retirement Association of New Mexico
Schedule of Ten Year Tracking Data*
Police Division
(Dollars in Thousands)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
County's Proportion of the Net Pension Liability (Asset)	2.32%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
County's Proportionate Share of Net Pension Liability (Asset)	\$ 7,567	-	-	-	-	-	-	-	-	-
County's Covered-Employee Payroll	\$ 4,466	-	-	-	-	-	-	-	-	-
County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its Covered-Employee Payroll	169.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.29%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

*The amounts presented for fiscal year 2015 were determined as of the measurement date of June 30, 2014. This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.



STATE OF NEW MEXICO
SANTA FE COUNTY
Schedule of the County's Proportionate Share of the Net Pension Liability
June 30, 2015

Public Employees Retirement Association of New Mexico
Schedule of Ten Year Tracking Data*
Fire Division
(Dollars in Thousands)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
County's Proportion of the Net Pension Liability (Asset)	3.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
County's Proportionate Share of Net Pension Liability (Asset)	\$ 14,616	-	-	-	-	-	-	-	-	-
County's Covered-Employee Payroll	\$ 3,904	-	-	-	-	-	-	-	-	-
County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its Covered-Employee Payroll	374.39%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.29%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

*The amounts presented for fiscal year 2015 were determined as of the measurement date of June 30, 2014. This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

**STATE OF NEW MEXICO
SANTA FE COUNTY
Schedule of County Contributions
June 30, 2015**

**Public Employees Retirement Association of New Mexico
Schedule of Ten Year Tracking Data*
General, Police and Fire Divisions Combined Summary
(Dollars in Thousands)**

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Contractually Required Contribution	\$ 4,279	-	-	-	-	-	-	-	-	-
Contributions in Relation to the Contractually Required Contribution	8,360	-	-	-	-	-	-	-	-	-
Contribution Deficiency (Excess)**	\$ (4,081)	-	-	-	-	-	-	-	-	-
County's Covered-Employee Payroll	\$ 37,029	-	-	-	-	-	-	-	-	-
Contributions as a percentage of covered-employee payroll	22.58%	-	-	-	-	-	-	-	-	-

Increase (Decrease) in Pension Expense over Recognition Periods

Year	Total Amount Deferred	Amortization Years	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
2014	\$ 15,738	5		\$ 3,934	3,934	3,934	3,931	5				
2015	-	5			-	-	-	-	-			
2016	-	5				-	-	-	-	-		
2017	-	5					-	-	-	-	-	
2018	-	5						-	-	-	-	-
2019	-	5							-	-	-	-
2020	-	5								-	-	-
2021	-	5									-	-
2022	-	5										-
2023	-	5										
	<u>\$ 15,738</u>			<u>\$ 3,934</u>	<u>3,934</u>	<u>3,934</u>	<u>3,931</u>	<u>5</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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*Excess contributions represent the employee portion covered by the employer

**STATE OF NEW MEXICO
SANTA FE COUNTY
Schedule of County Contributions
June 30, 2015**

**Public Employees Retirement Association of New Mexico
Schedule of Ten Year Tracking Data*
General Division
(Dollars in Thousands)**

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Contractually Required Contribution	\$ 2,623	-	-	-	-	-	-	-	-	-
Contributions in Relation to the Contractually Required Contribution	5,741	-	-	-	-	-	-	-	-	-
Contribution Deficiency (Excess)**	<u>\$ (3,118)</u>	-	-	-	-	-	-	-	-	-
County's Covered-Employee Payroll	\$ 28,659	-	-	-	-	-	-	-	-	-
Contributions as a percentage of covered-employee payroll	20.03%	-	-	-	-	-	-	-	-	-

Increase (Decrease) in Pension Expense over Recognition Periods

Year	Total Amount Deferred	Amortization Years	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
2014	\$ 10,793	5		\$ 2,698	2,698	2,698	2,698	1				
2015	-	5			-	-	-	-	-			
2016	-	5				-	-	-	-	-		
2017	-	5					-	-	-	-	-	
2018	-	5						-	-	-	-	-
2019	-	5							-	-	-	-
2020	-	5								-	-	-
2021	-	5									-	-
2022	-	5										-
2023	-	5										
	<u>\$ 10,793</u>			<u>\$ 2,698</u>	<u>2,698</u>	<u>2,698</u>	<u>2,698</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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**Excess contributions represent the employee portion covered by the employer

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF COUNTY CONTRIBUTIONS
June 30, 2015**

**Public Employees Retirement Association of New Mexico
Schedule of Ten Year Tracking Data
Police Division
(Dollars in Thousands)**

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
Contractually Required Contribution	\$ 827	-	-	-	-	-	-	-	-	-		
Contributions in Relation to the Contractually Required Contribution	1,276	-	-	-	-	-	-	-	-	-		
Contribution Deficiency (Excess)**	\$ (449)	-	-	-	-	-	-	-	-	-		
County's Covered-Employee Payroll	\$ 4,466	-	-	-	-	-	-	-	-	-		
Contributions as a percentage of covered-employee payroll	28.57%	-	-	-	-	-	-	-	-	-		
Increase (Decrease) in Pension Expense over Recognition Periods												
Year	Total Amount Deferred	Amortization Years	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
2014	\$ 3,428	5		\$ 856	856	856	856	4				
2015	-	5			-	-	-	-	-			
2016	-	5				-	-	-	-	-		
2017	-	5					-	-	-	-	-	
2018	-	5						-	-	-	-	-
2019	-	5							-	-	-	-
2020	-	5								-	-	-
2021	-	5									-	-
2022	-	5										-
2023	-	5										
	\$ 3,428			\$ 856	856	856	856	4	-	-	-	-

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**Excess contributions represent the employee portion covered by the employer

**STATE OF NEW MEXICO
SANTA FE COUNTY
Schedule of County Contributions
June 30, 2015**

**Public Employees Retirement Association of New Mexico
Schedule of Ten Year Tracking Data*
Fire Division
(Dollars in Thousands)**

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
Contractually Required Contribution	\$ 829	-	-	-	-	-	-	-	-	-		
Contributions in Relation to the Contractually Required Contribution	1,343	-	-	-	-	-	-	-	-	-		
Contribution Deficiency (Excess)**	<u>\$ (514)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		
County's Covered-Employee Payroll	\$ 3,904	-	-	-	-	-	-	-	-	-		
Contributions as a percentage of covered-employee payroll	34.40%	-	-	-	-	-	-	-	-	-		
Increase (Decrease) in Pension Expense over Recognition Periods												
Year	Total Amount Deferred	Amortization Years	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
2014	\$ 1,517	5		\$ 380	380	380	377	-				
2015	-	5			-	-	-	-	-			
2016	-	5				-	-	-	-	-		
2017	-	5					-	-	-	-	-	
2018	-	5						-	-	-	-	-
2019	-	5							-	-	-	-
2020	-	5								-	-	-
2021	-	5									-	-
2022	-	5										-
2023	-	5										
	<u>\$ 1,517</u>			<u>\$ 380</u>	<u>380</u>	<u>380</u>	<u>377</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

*The amounts presented for fiscal year 2015 were determined as of the measurement date of June 30, 2014. This schedule is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

**Excess contributions represent the employee portion covered by the employer

**STATE OF NEW MEXICO
SANTA FE COUNTY
Notes to Required Supplementary Information
For the Year Ended June 30, 2015**

Changes of benefit terms. The PERA Fund COLA and retirement eligibility benefits changes in recent years are described in Note 1 of the PERA fiscal year 14 audit available at http://www.pera.state.nm.us/pdf/AuditFinancialStatements/366_Public_Employees_Retirement_Association_2014.pdf.

Changes of assumptions.

The Public Employees Retirement Association (PERA) of New Mexico Annual Actuarial Valuation as of June 30, 2014 report is available at http://www.nmpera.org/assets/uploads/downloads/retirement-fund-valuation-reports/6-30-2014-PERA-Valuation-Report_FINAL.pdf. The summary of Key Findings for the PERA Fund (on page 2 of the report) states "based on a recent experience study for the five-year period ending June 30, 2013, the economic and demographic assumptions were updated for the valuation. The changes in assumptions resulted in a decrease of \$30.8 million to Fund liabilities and an increase of 0.13% to the funded ratio. For details about changes in the actuarial assumptions, see Appendix B on page 60 of the report.



SUPPLEMENTARY INFORMATION

**OTHER MAJOR GOVERNMENTAL FUNDS
SCHEDULES OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCES-BUDGET TO ACTUAL**

STATE OF NEW MEXICO
SANTA FE COUNTY
Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual
Capital Outlay GRT
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Non - GAAP	Variance Favorable (Unfavorable) Final to Actual
	Original	Final	Actual	
Revenues				
Property Taxes	\$ -	-	-	-
Gross Receipts Taxes	8,890,000	8,890,000	9,635,152	745,152
Other Taxes & Assessments	-	-	-	-
Licenses, Permits, & Fees	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Interest Earnings	-	-	-	-
Grants	-	-	-	-
Other	-	40,000	40,000	-
Intergovernmental	-	-	-	-
Total Revenues	\$ 8,890,000	8,930,000	9,675,152	745,152
Cash balance carryforward	5,549,424	23,274,063		
Total	\$ 14,439,424	32,204,063		
Expenditures				
General Government	\$ -	-	-	-
Public Safety	-	-	-	-
Culture & Recreation	-	-	-	-
Public Works	-	-	-	-
Highways & Streets	-	-	-	-
Capital Improvements	11,167,061	28,931,700	3,739,392	25,192,308
Health & Welfare	-	-	-	-
Housing	-	-	-	-
Total Expenditures	11,167,061	28,931,700	3,739,392	25,192,308
Other Financing Sources (Uses)				
Transfers from other funds	\$ -	-	-	-
Transfers to other funds	(3,272,363)	(3,272,363)	(3,272,363)	-
Total Other Financing Sources (Uses)	\$ (3,272,363)	(3,272,363)	(3,272,363)	-
Net Change in Fund Balance - Budgetary Basis			\$ 2,663,397	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ 201,161	
Adjustments to expenditures for modified accrual purposes			(4,296,439)	
To reflect fair market value adjustment not budgeted			191,376	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			4,115,639	
Change in fund balance - GAAP basis			\$ 2,875,134	

STATE OF NEW MEXICO
SANTA FE COUNTY
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual
GOB Debt Service
For the Fiscal Year Ended June 30, 2015

SFC CLERK RECORDED 02/10/2016

	Budgeted Amounts		Non - GAAP	Variance Favorable (Unfavorable) Final to Actual
	Original	Final	Actual	
Revenues				
Property Taxes	\$ 11,303,869	11,303,869	11,269,980	(33,889)
Gross Receipts Taxes	-	-	-	-
Interest & Other	-	-	-	-
Total Revenues	<u>11,303,869</u>	<u>11,303,869</u>	<u>11,269,980</u>	<u>(33,889)</u>
Cash balance carryforward	-	-		
Total	<u>\$ 11,303,869</u>	<u>11,303,869</u>		
Expenditures				
Debt service -				
Administrative/Issuance Costs	\$ -	-	-	-
Debt Service - Principal	6,635,000	6,635,000	6,635,000	-
Debt Service - Interest	4,668,869	4,668,869	4,668,869	-
Total Expenditures	<u>\$ 11,303,869</u>	<u>11,303,869</u>	<u>11,303,869</u>	<u>-</u>
Other Financing Sources (Uses)				
Issuance of refunding bonds	\$ -	-	-	-
Principal	-	-	-	-
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance - Budgetary Basis			\$ (33,889)	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ 104,013	
Proceeds on refunding bonds and premium not budgeted			44,246,869	
Payment to refunded bond escrow agent not budgeted			(44,246,869)	
Adjustments to expenditures for modified accrual purposes			-	
To reflect fair market value adjustment not budgeted			70,805	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			-	
Change in fund balance - GAAP basis			<u>\$ 140,929</u>	

MAJOR PROPRIETARY FUNDS
SCHEDULES OF REVENUES, EXPENDITURES AND
CHANGES IN NET POSITION-BUDGET TO ACTUAL

STATE OF NEW MEXICO
SANTA FE COUNTY
Enterprise Funds
Schedule of Revenues, Expenditures, and Changes in Net Position-Budget to Actual
Home Sales
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Non - GAAP	Variance Favorable (Unfavorable) Final to Actual
	Original	Final	Actual	
Operating Revenues				
Rentals and charges for services & sales	\$ -	-	-	-
Miscellaneous	-	-	6,176	6,176
Total Revenues	-	-	6,176	6,176
Cash balance carryforward	402,500	466,260		
Total	\$ 402,500	466,260		
Operating Expenses				
Housing	\$ 402,500	466,260	58,941	407,319
Administrative expenses	-	-	-	-
Depreciation	-	-	-	-
Total Expenses	\$ 402,500	466,260	58,941	407,319
Non-operating revenues (expenses)				
Interest earnings on cash & investments	\$ -	-	-	-
HUD operating subsidy & other intergovernmental	-	-	-	-
Total Non-operating revenues (expenses)	\$ -	-	-	-
Net income(loss) before transfers:			\$ (52,765)	
Transfers from (to) other funds	\$ -	-	-	-
Change in fund net assets			\$ (52,765)	
Reconciliation to GAAP basis income (loss):				
Revenue accruals, net of prior year revenue reversals			\$ -	
Adjustments to expenditures for accrual purposes			41,961	
To reflect fair market value adjustment not budgeted			31,011	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			7,199	
Change in net position - GAAP basis			\$ 27,406	

SFC CLERK RECORDED 02/10/2016

STATE OF NEW MEXICO
SANTA FE COUNTY
Enterprise Funds
Schedule of Revenues, Expenditures, and Changes in Net Position-Budget to Actual
Regional Planning Authority
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Non - GAAP	Variance
	Original	Final	Actual	Favorable (Unfavorable) Final to Actual
Operating Revenues				
Rentals and charges for services & sales	\$ -	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
Cash balance carryforward	-	-		
Total	<u>\$ -</u>	<u>-</u>		
Operating Expenses				
Housing	\$ -	-	-	-
Administrative expenses	-	-	-	-
Depreciation	-	-	-	-
Total Expenses	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Non-operating revenues (expenses)				
Interest earnings on cash & investments	\$ -	-	-	-
HUD operating subsidy & other intergovernmental	-	-	-	-
Total Non-operating revenues (expenses)	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net income(loss) before transfers:			\$ -	
Transfers from (to) other funds	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in fund net assets			\$ -	
Reconciliation to GAAP basis income (loss):				
Revenue accruals, net of prior year revenue reversals			\$ -	
Adjustments to expenditures for accrual purposes			-	
To reflect fair market value adjustment not budgeted			1,481	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			-	
Change in net position - GAAP basis			<u>\$ 1,481</u>	

STATE OF NEW MEXICO
SANTA FE COUNTY
Enterprise Funds
Schedule of Revenues, Expenditures, and Changes in Net Position-Budget to Actual
Utilities
For the Fiscal Year Ended June 30, 2015

SFC CLERK RECORDED 02/10/2016

	Budgeted Amounts		Non - GAAP Actual	Variance Favorable (Unfavorable) Final to Actual
	Original	Final		
Operating Revenues				
Rentals and charges for services & sales	\$ 4,243,881	4,261,521	4,260,994	(527)
Miscellaneous	-	-	15,821	15,821
<i>Total Revenues</i>	<u>4,243,881</u>	<u>4,261,521</u>	<u>4,276,815</u>	<u>15,294</u>
Cash balance carryforward	<u>428,133</u>	<u>1,432,363</u>		
<i>Total</i>	<u>\$ 4,672,014</u>	<u>5,693,884</u>		
Operating Expenses				
Housing	\$ -	-	-	-
Administrative expenses	4,672,014	5,693,884	3,397,723	2,296,161
Bad debt expense	-	-	-	-
Depreciation	-	-	-	-
<i>Total Expenses</i>	<u>\$ 4,672,014</u>	<u>5,693,884</u>	<u>3,397,723</u>	<u>2,296,161</u>
Non-operating revenues (expenses)				
Interest earnings on cash & investments	\$ -	-	-	-
HUD operating subsidy & other intergovernmental	-	-	-	-
<i>Total Non-operating revenues (expenses)</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net income(loss) before transfers:			\$ 879,092	
Transfers from (to) other funds	<u>\$ 110,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Change in fund net assets</i>			\$ 879,092	
Reconciliation to GAAP basis income (loss):				
Depreciation expenses not recorded as budgetary expenditures			\$ (2,531,984)	
Revenue accruals and adjustments, net of prior year revenue reversals			(3,692,792)	
Adjustments to expenditures for accrual purposes			(404,891)	
To reflect fair market value adjustment not budgeted			53,604	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			<u>1,638,667</u>	
Change in net position - GAAP basis			\$ <u>(4,058,304)</u>	

STATE OF NEW MEXICO
SANTA FE COUNTY
Enterprise Funds
Schedule of Revenues, Expenditures, and Changes in Net Position-Budget to Actual
Housing Services
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Non - GAAP	Variance
	Original	Final	Actual	Favorable (Unfavorable) Final to Actual
Operating Revenues				
Rentals and charges for services & sales	\$ 397,000	397,000	451,067	54,067
Miscellaneous	-	-	2,577	2,577
Total Revenues	<u>397,000</u>	<u>397,000</u>	<u>453,644</u>	<u>56,644</u>
Cash balance carryforward	147,213	172,914		
Total	<u>\$ 544,213</u>	<u>569,914</u>		
Operating Expenses				
Housing	\$ 1,025,213	1,067,626	902,897	164,729
Administrative expenses	-	-	-	-
Bad debt expense	-	-	-	-
Depreciation	-	-	-	-
Total Expenses	<u>\$ 1,025,213</u>	<u>1,067,626</u>	<u>902,897</u>	<u>164,729</u>
Non-operating revenues (expenses)				
Interest earnings on cash & investments	\$ -	-	-	-
HUD operating subsidy & other intergovernmental	481,000	497,712	523,288	25,576
Total Non-operating revenues (expenses)	<u>\$ 481,000</u>	<u>497,712</u>	<u>523,288</u>	<u>25,576</u>
Net income(loss) before transfers:			\$ 74,035	
Transfers from (to) other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in fund net assets			\$ 74,035	
Reconciliation to GAAP basis income (loss):				
Depreciation expenses not recorded as budgetary expenditures			\$ (216,868)	
Revenue accruals, net of prior year revenue reversals			8,614	
Adjustments to expenditures for accrual purposes			6,470	
To reflect fair market value adjustment not budgeted			4,752	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			<u>19,948</u>	
Change in net position - GAAP basis			\$ <u>(103,049)</u>	



NON-MAJOR GOVERNMENTAL FUNDS

STATE OF NEW MEXICO
SANTA FE COUNTY
Combining Balance Sheet
All Non-Major Governmental Funds-By Fund Type
June 30, 2015

	Special Revenue	Debt Service	Capital Projects	Total Non-Major Governmental Funds
ASSETS				
Cash and investments	\$ 39,219,257	-	1	39,219,258
Cash and investments - restricted	133,163	3,106,144	33,786,816	37,026,123
Accounts receivable, net	1,851,346	-	-	1,851,346
Taxes receivable	3,889,760	-	-	3,889,760
Interest receivable	-	12,358	-	12,358
Grantor agencies receivable	665,527	-	1,714,562	2,380,089
Mortgages receivable, net	-	-	-	-
Down payment assistance receivable	-	-	-	-
Prepays & other	278,847	-	-	278,847
Due from other funds	-	-	-	-
Total Assets	\$ 46,037,900	3,118,502	35,501,379	84,657,781
LIABILITIES				
Accounts payable	\$ 2,236,219	-	368,485	2,604,704
Accrued wages and benefits	766,331	-	3,142	769,473
Deposits held for others	130,433	-	-	130,433
Other current liabilities	15,230	-	-	15,230
Due to other funds	36,745	-	1,650,146	1,686,891
Total Liabilities	3,184,958	-	2,021,773	5,206,731
DEFERRED INFLOWS				
Property taxes	-	-	-	-
Unavailable revenue	1,644,558	-	-	1,644,558
Total Deferred Inflows	1,644,558	-	-	1,644,558
FUND BALANCE				
Nonspendable	278,847	-	-	278,847
Restricted	36,441,411	3,118,502	33,677,280	73,237,193
Committed	4,523,742	-	-	4,523,742
Assigned	-	-	-	-
Unassigned (Deficit)	(35,616)	-	(197,674)	(233,290)
Total Fund Balance	41,208,384	3,118,502	33,479,606	77,806,492
Total Liabilities, Deferred Inflows, and Fund Balance	\$ 46,037,900	3,118,502	35,501,379	84,657,781

S E C C L E R K R E C O R D E D 0 2 / 1 0 / 2 0 1 6

STATE OF NEW MEXICO
SANTA FE COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
All Non-Major Governmental Funds-By Fund Type
For the Fiscal Year Ended June 30, 2015

	Special Revenue	Debt Service	Capital Projects	Total Non-Major Governmental Funds
Revenues				
Property taxes	\$ 1,372,897	-	-	1,372,897
Gross receipts taxes	21,173,988	-	-	21,173,988
Other taxes & assessments	976,448	-	-	976,448
Licenses, permits, & fees	6,432	-	-	6,432
Charges for services	725,050	-	-	725,050
Fines & forfeitures	516,661	-	-	516,661
Interest earnings	2,911	26,960	42,612	72,483
Federal grants	688,326	-	1,046,621	1,734,947
State grants	4,468,895	-	1,604,440	6,073,335
Other	187,397	2,280	10	189,687
Intergovernmental	1,849,450	-	-	1,849,450
Total Revenues	31,968,455	29,240	2,693,683	34,691,378
Expenditures				
General Government	1,507,613	-	264,769	1,772,382
Public Safety	15,832,587	-	-	15,832,587
Culture & Recreation	299,561	-	-	299,561
Public Works	-	-	-	-
Highways & Streets	8,881,020	-	-	8,881,020
Health & Welfare	6,002,888	-	-	6,002,888
Housing	2,415,756	-	-	2,415,756
Capital Improvements	2,359,771	-	6,630,886	8,990,657
Debt Service - Principal	-	3,430,000	-	3,430,000
Debt Service - Interest	-	4,204,124	-	4,204,124
Commitments & other fees	-	3,835	-	3,835
Total Expenditures	37,299,196	7,637,959	6,895,655	51,832,810
Excess (deficiency) of revenues over expenditures	(5,330,741)	(7,608,719)	(4,201,972)	(17,141,432)
Other Financing Sources (Uses)				
Bond proceeds	-	-	8,000,000	8,000,000
Bond premium	-	-	1,056,114	1,056,114
Transfers from other funds	23,697,869	7,665,219	-	31,363,088
Transfers to other funds	(11,714,022)	-	-	(11,714,022)
Net Other Financing Sources (Uses)	11,983,847	7,665,219	9,056,114	28,705,180
Net Change in Fund Balance	6,653,106	56,500	4,854,142	11,563,748
<i>Fund Balance, beginning of period</i>	<i>34,555,278</i>	<i>3,062,002</i>	<i>28,625,464</i>	<i>66,242,744</i>
Fund Balance, end of period	\$ 41,208,384	3,118,502	33,479,606	77,806,492

NON-MAJOR SPECIAL REVENUE FUNDS

The following non-major special revenue funds are maintained by the County.

Regional Transit – To account for a 1/8th cent gross receipts tax imposed on 7/1/09 in support of the North Central Regional Transit District. Funds are remitted in their entirety to the District and 50% is dedicated to the Rail Runner, 14% of the remaining 50% is used for administrative costs of the District and the balance is used for Santa Fe County mass transit projects.

Corrections – To account for corrections fees levied by the Magistrate courts (e.g. a \$10 fee associated with a speeding or seat belt violation) are distributed to the County. This revenue is utilized in the local corrections system. These funds are to be used for the operation of the County jail and other costs related to housing County prisoners. See Section 33-3c25, NMSA 1978 Compilation.

Property Valuation – To establish and account for a one-percent administrative charge assessed against the property tax collections of all taxing entities in the County. This revenue is utilized by the Assessor in property valuations. See NMSA Compilation Section 7, Article 38-38-1.

Road Maintenance – To establish and account for revenues consisting of half of the vehicle registration fees in the County (the other half goes to municipalities), and a 21 cent per gallon gasoline tax, both collected and distributed to the County by the State of New Mexico. Also, the federal government collects a logging fee of which 25% is distributed to school districts and the County Road Fund. However, Road Fund expenses are also funded by transfers from the General Fund. State law mandates that the Road Fund be utilized for "the construction, reconstruction, resurfacing or other improvement or maintenance of public roads ..." See Section 7-1-6.9, NMSA, 1978 Compilation

Hold Harmless Gross Receipts Tax Fund – To establish and account for a 1/8th cent gross receipts tax enacted in 2015 and dedicated to maintenance and capital improvements of County facilities and infrastructure including debt service for bonds issued for those purposes.

Emergency Medical Services – To establish and account for the Emergency Medical Services Fund Act (NMSA 1978 Chapter 24, Articles 10A&B) which makes funds available from the State general fund "to incorporated municipalities, counties, or fire districts for use in establishment of emergency medical services, in order to reduce injury and loss of life." See Section 24-10A-1, NMSA 1978 Compilation.

Farm and Range – To establish and account for the Farm and Range Improvement Act which directs the County commissioners to expend funds that are derived from the state's share of the 1934 Taylor Grazing Act public lands grazing district fees paid to the Bureau of Land Management. The funds may be used for the purposes of soil and water conservation, control of rodents and predatory animals, extermination of poisonous noxious weeds, and construction and maintenance of secondary roads within the County. See Section 6-11 -6, NMSA, 1978 Compilation.

Fire Protection – To establish and account for revenues of the Fire Protection Fund revenues are derived from fees on property and motor vehicle insurance businesses, which are collected and distributed by the State. Fire Protection Fund distributions to the County must be used for maintenance of fire departments, the purchase, construction, maintenance, repair and operation of fire stations and substations, fire apparatus, and equipment, and the payment of insurance premiums on fire stations, substations, and fire fighters. See Section 59A-53-5, NMSA, 1978 Compilation. Also reported in this fund is a ¼ cent gross receipts tax levied in the unincorporated areas of the County known as the County Fire Protection Excise Tax. This tax may be used for operational expenses, ambulance services, or capital outlay costs in the County Fire Districts and regional fire stations. See Section 7-20E-15, NMSA, 1978 Compilation.

NON-MAJOR SPECIAL REVENUE FUNDS (Continued)

Law Enforcement Protection – To account for revenues derived from 10% of fees, licenses, penalties, and taxes from life, general casualty, and title insurance business pursuant to the New Mexico Insurance Code (Chapter 59A, NMSA, 1978). A distribution of this revenue is made to the County on the basis of population and the number of full-time certified County police officers. Proceeds from this fund may be spent on law enforcement equipment, advanced law enforcement training, and as a match to federal law enforcement grants.

Environmental GRT – To establish and account for the pledged 1/8th cent gross receipts tax enacted in 1999 that was used to pay off principal and interest related to the County's Environmental Revenue Bonds, and is also used for the purpose of acquiring, construction, operation and maintenance of solid waste, water & wastewater facilities.

Lodgers Tax – To establish and account for a four percent (4%) Hotel/Motel occupancy tax as the source of revenue to the two Lodgers Tax funds. Fifty percent (50%) of the proceeds from the first three percent (3%) and 100% of the next one percent (1%) of the occupancy tax is used for advertising tourist attractions in Santa Fe County. Fifty percent (50%) of the proceeds from the first three percent (3%) of the occupancy tax is designated to equip, furnish, and improve tourist facilities and to administer the tax. Established pursuant to Santa Fe County Lodgers' Occupancy Tax Ordinance No. 1999-10.

Fire Impact Fees – To establish and account for fees charged for new development, review, inspection, and permit required applications pursuant to Santa Fe County Fire Code, ordinance 1998-11. The proceeds are primarily used for capital improvements and facility expansion.

Recreation – To account for one cent of a 21 cent per pack state cigarette tax designated for "County and municipal recreation funds." The fund is designated for "operating recreational facilities, including salaries of instructors and other employees." See Section 7-12-15, NMSA, 1978 Compilation.

Clerk Recording – To account for the fee for recording deeds, mortgages, contracts, liens, bills of sale, power of attorney, mining location, transcript of judgment, etc. is \$9 for the first page and \$2 for each subsequent page. Of this fee, \$4 of the \$9 for the first page is designated as an equipment recording fee and is received into this fund. New Mexico law stipulates that this fund is designated "for the purchase of equipment associated with recording, filing, maintaining or reproducing documents." See Section 14-8-12.2, NMSA, 1978 Compilation.

Correctional GRT – To account for a 1/8th cent County-wide gross receipts tax approved by the voters in 2004. This fund handles the receipt of the corrections gross receipts tax. Proceeds from this fund are transferred to the Corrections Operations fund for the operation of the Adult Detention Facility and to pay debt service on the 1997 Correctional System Revenue Bonds issued for construction of the facility.

Indigent Hospital – To establish and account for a 1/8th cent gross receipts tax levied in the entire County and received into this fund. This tax is dedicated to providing support for indigent health services and includes funding the County's required payment to State's Safety Net Care Pool. See Section 7-20E-9, NMSA, 1978 Compilation.

Indigent Services – To account for hospital care, ambulance services or other health care services to indigent people living in the County. Support for this Fund comes from a transfer from the Indigent Hospital Fund.

NON-MAJOR SPECIAL REVENUE FUNDS (Continued)

Economic Development - To establish and account for services in support of economic diversification, transition, and development programs within Santa Fe County.

Federal Forfeiture – To establish and account for money from federal seizures associated with anti-drug law enforcement activities received in this fund and spent by the Sheriff's Office on these activities. Revenue in this fund is not anticipated in the initial budget, but receipts occur during the fiscal year. Established by the County to account for federal forfeiture monies required by federal statute.

Linkages – To account for a rental assistance program specific to families with identified disabilities funded by the New Mexico Mortgage Finance Authority. The program ended in fiscal year 2014.

Housing Choice Voucher Sect. 8 – To account for rent subsidies received from U.S. Department of Housing and Urban Development (HUD) for "vouchers" to low-income persons renting housing in the private sector. This fund was created in accordance with the HUD contract.

EMS Health Care – To establish and account for health service programs. Support for this Fund comes from a transfer from the 3rd 1/8 cent local option gross receipts tax fund known as the EMS Health Hospital Fund.

Wildlife/Mountains/Trails – To account for County Resolution No. 2000-57 that requires, "in all future property acquisition negotiations for Wildlife, Mountains, Trails and Historic Places Program, that participating landowners donate at least 5% of the fair market value of properties, as determined by an appraisal, in lieu of a real estate commission ..." to fund capital improvements and maintenance of properties acquired for the Program." This is paid through the title company to the County as part of the closing of the purchase of the property.

EMS Health Hospital – To account for a fund created to contain the 3rd 1/8th cent local option gross receipts tax used to support County health services.

Alcohol Programs – To account for state grants for DWI and alcohol education grants and programs.

Detox Programs – To account for federal and state grants for the construction and operation of Detox programs in the County.

Emergency Communication Operations – To account for the operation and management of the Regional Emergency Communication Center which is the dispatch center for all emergency calls taken for the City and County of Santa Fe, as well as the Town of Edgewood.

Law Enforcement Operations – This fund accounts for the operations of the County Sheriff, including grants pertaining thereto. Non-grant funding comes through a transfer of property taxes from the General Fund. This fund was established in fiscal year 2010 to isolate the operations of the Sheriff's Office in its own fund, especially due to the volume of grants that needed to be segregated from the General Fund. Prior to fiscal year 2010 the revenues and expenditures were recorded in the General Fund.

Housing Capital Improvement – To account for the Capital Fund Program (CFP) funded by the HUD. These monies are used to make comprehensive repairs to the existing public housing of Santa Fe County, and are applied for and granted on an annual basis. This fund was created in accordance with the grant agreement.

STATE OF NEW MEXICO
SANTA FE COUNTY
Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2015

	Regional Transit	Corrections	Property Valuation	Road Maintenance	Hold Harmless Gross Receipts Tax
ASSETS					
Cash and investments	\$ -	181,734	988,110	2,560,203	-
Cash and investments - restricted	-	-	-	893	-
Accounts receivable, net	-	-	4,887	2,214	-
Taxes receivable	785,943	-	-	55,179	9,839
Interest receivable	-	-	-	-	-
Grantor agencies receivable	-	-	-	-	-
Mortgages receivable, net	-	-	-	-	-
Down payment assistance receivable	-	-	-	-	-
Prepays & other	-	-	-	45,409	-
Due from other funds	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 785,943</u>	<u>181,734</u>	<u>992,997</u>	<u>2,663,898</u>	<u>9,839</u>
LIABILITIES					
Accounts payable	\$ 785,943	-	21,080	222,800	-
Accrued wages and benefits	-	-	30,149	105,603	-
Deposits held for others	-	-	-	-	-
Other current liabilities	-	-	-	800	-
Due to other funds	-	-	-	94	-
<i>Total Liabilities</i>	<u>785,943</u>	<u>-</u>	<u>51,229</u>	<u>329,297</u>	<u>-</u>
DEFERRED INFLOWS					
Property taxes	-	-	-	-	-
Unavailable revenue	-	-	-	2,214	-
<i>Total Deferred Inflows</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,214</u>	<u>-</u>
FUND BALANCE					
Nonspendable	-	-	-	45,409	-
Restricted	-	154,234	796,440	1,754,478	9,839
Committed	-	27,500	145,328	532,500	-
Assigned	-	-	-	-	-
Unassigned (Deficit)	-	-	-	-	-
<i>Total Fund Balance</i>	<u>-</u>	<u>181,734</u>	<u>941,768</u>	<u>2,332,387</u>	<u>9,839</u>
<i>Total Liabilities, Deferred Inflows, and Fund Balance</i>	<u>\$ 785,943</u>	<u>181,734</u>	<u>992,997</u>	<u>2,663,898</u>	<u>9,839</u>

Emergency Medical Services	Farm and Range	Fire Protection	Law Enforcement Protection	Environmental GRT	Lodgers Tax
127,197	7,141	8,276,676	82,798	336,351	1,841,007
-	-	-	-	-	-
248	-	879	-	-	-
-	-	246,806	-	125,208	41,306
-	-	-	-	-	-
-	-	599	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	12,948	-	-	-
-	-	-	-	-	-
127,445	7,141	8,537,908	82,798	461,559	1,882,313
9,996	-	539,889	25,072	-	25,368
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
9,996	-	539,889	25,072	-	25,368
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	12,948	-	-	-
117,449	7,141	7,968,924	57,726	397,315	1,814,809
-	-	16,147	-	64,244	42,136
-	-	-	-	-	-
-	-	-	-	-	-
117,449	7,141	7,998,019	57,726	461,559	1,856,945
127,445	7,141	8,537,908	82,798	461,559	1,882,313

STATE OF NEW MEXICO
SANTA FE COUNTY
Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2015
(Continued)

	Fire Impact Fees	Recreation	Clerk Recording	Correctional GRT
ASSETS				
Cash and investments	\$ 864,028	10,869	671,563	1,446,807
Cash and investments - restricted	-	-	-	-
Accounts receivable, net	-	-	-	-
Taxes receivable	-	-	-	874,961
Interest receivable	-	-	-	-
Grantor agencies receivable	-	-	-	-
Mortgages receivable, net	-	-	-	-
Down payment assistance receivable	-	-	-	-
Prepays & other	-	-	-	-
Due from other funds	-	-	-	-
Total Assets	\$ 864,028	10,869	671,563	2,321,768
LIABILITIES				
Accounts payable	\$ 33,896	-	4,564	-
Accrued wages and benefits	-	-	-	-
Deposits held for others	-	-	-	-
Other current liabilities	-	-	-	-
Due to other funds	-	-	-	-
Total Liabilities	33,896	-	4,564	-
DEFERRED INFLOWS				
Property taxes	-	-	-	-
Unavailable revenue	-	-	-	-
Total Deferred Inflows	-	-	-	-
FUND BALANCE				
Nonspendable	-	-	-	-
Restricted	830,132	10,869	648,816	1,817,048
Committed	-	-	18,183	504,720
Assigned	-	-	-	-
Unassigned (Deficit)	-	-	-	-
Total Fund Balance	830,132	10,869	666,999	2,321,768
Total Liabilities, Deferred Inflows, and Fund Balance	\$ 864,028	10,869	671,563	2,321,768

Indigent Hospital	Indigent Services	Economic Development	Federal Forfeiture	Linkages
3,268,088	2,252,843	5,339,641	142,982	31,599
-	272	-	-	-
491	3,840	1,562,000	-	-
875,259	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	497	-	-	-
-	-	-	-	-
4,143,838	2,257,452	6,901,641	142,982	31,599
-	118,876	42,156	-	-
23	12,300	4,943	-	-
-	-	-	-	-
-	99	-	-	-
-	175	-	-	-
23	131,450	47,099	-	-
-	-	-	-	-
-	3,840	1,562,000	-	-
-	3,840	1,562,000	-	-
-	497	-	-	-
3,672,154	1,950,004	5,135,287	142,982	31,599
471,661	171,661	157,255	-	-
-	-	-	-	-
-	-	-	-	-
4,143,815	2,122,162	5,292,542	142,982	31,599
4,143,838	2,257,452	6,901,641	142,982	31,599

STATE OF NEW MEXICO
SANTA FE COUNTY
Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2015
(Concluded)

	Housing Choice Voucher Sec 8	EMS Health Care	Wildfire/ Mountains/Trails	EMS Health Hospital	Alcohol Programs
ASSETS					
Cash and investments	\$ 234,468	1,534,058	48,021	2,605,611	364,386
Cash and investments - restricted	130,433	460	-	-	374
Accounts receivable, net	26,292	6,033	-	-	-
Taxes receivable	-	-	-	875,259	-
Interest receivable	-	-	-	-	-
Grantor agencies receivable	-	-	-	-	465,496
Mortgages receivable, net	-	-	-	-	-
Down payment assistance receivable	-	-	-	-	-
Prepays & other	-	989	-	-	2,022
Due from other funds	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 391,193</u>	<u>1,541,540</u>	<u>48,021</u>	<u>3,480,870</u>	<u>832,278</u>
LIABILITIES					
Accounts payable	\$ 2,526	64,651	-	-	163,928
Accrued wages and benefits	12,259	18,387	-	-	32,744
Deposits held for others	130,433	-	-	-	-
Other current liabilities	-	12,601	-	-	-
Due to other funds	-	598	-	-	590
<i>Total Liabilities</i>	<u>145,218</u>	<u>96,237</u>	<u>-</u>	<u>-</u>	<u>197,262</u>
DEFERRED INFLOWS					
Property taxes	-	-	-	-	-
Unavailable revenue	32,210	5,055	-	-	-
<i>Total Deferred Inflows</i>	<u>32,210</u>	<u>5,055</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE					
Nonspendable	-	989	-	-	2,022
Restricted	-	1,350,205	48,021	3,006,150	632,994
Committed	213,765	89,054	-	474,720	-
Assigned	-	-	-	-	-
Unassigned (Deficit)	-	-	-	-	-
<i>Total Fund Balance</i>	<u>213,765</u>	<u>1,440,248</u>	<u>48,021</u>	<u>3,480,870</u>	<u>635,016</u>
<i>Total Liabilities, Deferred Inflows, and Fund Balance</i>	<u>\$ 391,193</u>	<u>1,541,540</u>	<u>48,021</u>	<u>3,480,870</u>	<u>832,278</u>

Detox Programs	Emergency Communication Operations	Law Enforcement Operations	Housing Capital Improvement	Total Non-Major Special Revenue Funds
160,757	1,788,429	4,053,890	-	39,219,257
-	731	-	-	133,163
200,000	3,161	40,494	807	1,851,346
-	-	-	-	3,889,760
-	-	-	-	-
-	25,822	173,610	-	665,527
-	-	-	-	-
-	-	-	-	-
-	7,627	209,355	-	278,847
-	-	-	-	-
360,757	1,825,770	4,477,349	807	46,037,900
-	37,605	137,699	170	2,236,219
-	131,863	416,820	1,240	766,331
-	-	-	-	130,433
-	460	1,270	-	15,230
-	275	-	35,013	36,745
-	170,203	555,789	36,423	3,184,958
-	-	-	-	-
-	-	39,239	-	1,644,558
-	-	39,239	-	1,644,558
-	7,627	209,355	-	278,847
360,757	1,303,243	2,422,795	-	36,441,411
-	344,697	1,250,171	-	4,523,742
-	-	-	-	-
-	-	-	(35,616)	(35,616)
360,757	1,655,567	3,882,321	(35,616)	41,208,384
360,757	1,825,770	4,477,349	807	46,037,900

STATE OF NEW MEXICO
SANTA FE COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Non-Major Special Revenue Funds
For the Fiscal Year Ended June 30, 2015

	<u>Regional Transit</u>	<u>Corrections</u>	<u>Property Valuation</u>	<u>Road Maintenance</u>	<u>Hold Harmless Gross Receipts Tax</u>
REVENUES					
Property taxes	\$ -	-	1,372,897	-	-
Gross receipts taxes	4,295,081	-	-	-	9,839
Other taxes & assessments	-	-	-	544,267	-
Licenses, permits. & fees	-	-	-	6,432	-
Charges for services	-	-	-	-	-
Fines & forfeitures	-	324,497	-	-	-
Interest earnings	-	-	-	-	-
Federal grants	-	-	-	11,566	-
State grants	-	-	-	-	-
Other	-	-	-	59,963	-
Intergovernmental	-	-	-	-	-
Total Revenues	<u>4,295,081</u>	<u>324,497</u>	<u>1,372,897</u>	<u>622,228</u>	<u>9,839</u>
EXPENDITURES					
General government	-	-	1,150,472	-	-
Public safety	-	-	-	-	-
Culture & recreation	-	-	-	-	-
Highways & streets	4,295,081	-	-	4,585,939	-
Health & welfare	-	-	-	-	-
Housing	-	-	-	-	-
Capital Improvements	-	-	-	455,010	-
Total Expenditures	<u>4,295,081</u>	<u>-</u>	<u>1,150,472</u>	<u>5,040,949</u>	<u>-</u>
Excess (deficiency) of					
Revenues over expenditures	<u>-</u>	<u>324,497</u>	<u>222,425</u>	<u>(4,418,721)</u>	<u>9,839</u>
OTHER FINANCING SOURCES (USES)					
Transfers from other funds	-	-	-	4,872,585	-
Transfers to other funds	-	(240,000)	-	-	-
Net Other Financing Sources (Uses)	<u>-</u>	<u>(240,000)</u>	<u>-</u>	<u>4,872,585</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>84,497</u>	<u>222,425</u>	<u>453,864</u>	<u>9,839</u>
Fund Balance, beginning of period	<u>-</u>	<u>97,237</u>	<u>719,343</u>	<u>1,878,523</u>	<u>-</u>
Fund Balance, end of period	<u>\$ -</u>	<u>181,734</u>	<u>941,768</u>	<u>2,332,387</u>	<u>9,839</u>

Emergency Medical Services	Farm and Range	Fire Protection	Law Enforcement Protection	Environmental GRT	Lodgers Tax
-	-	-	-	-	-
-	-	1,397,468	-	710,732	-
-	-	-	-	-	432,181
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	2,552
-	721	-	-	-	-
132,166	-	2,036,461	85,800	-	-
-	-	4,599	-	1,412	-
-	-	-	-	-	-
132,166	721	3,438,528	85,800	712,144	434,733
-	12,883	-	-	-	-
128,295	-	1,372,150	44,476	-	-
-	-	-	-	-	282,626
-	-	-	-	-	-
-	-	-	-	-	-
-	-	821,670	-	-	-
128,295	12,883	2,193,820	44,476	-	282,626
3,871	(12,162)	1,244,708	41,324	712,144	152,107
-	7,350	-	-	-	-
-	-	-	-	(628,000)	-
-	7,350	-	-	(628,000)	-
3,871	(4,812)	1,244,708	41,324	84,144	152,107
113,578	11,953	6,753,311	16,402	377,415	1,704,838
117,449	7,141	7,998,019	57,726	461,559	1,856,945

STATE OF NEW MEXICO
SANTA FE COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Non-Major Special Revenue Funds
For the Fiscal Year Ended June 30, 2015
(Continued)

	Fire Impact Fees	Recreation	Clerk Recording	Correctional GRT
REVENUES				
Property taxes	\$ -	-	-	-
Gross receipts taxes	-	-	-	4,916,093
Other taxes & assessments	-	-	-	-
Licenses, permits, & fees	-	-	-	-
Charges for services	238,696	-	178,338	-
Fines & forfeitures	-	-	-	-
Interest earnings	-	-	-	-
Federal grants	-	-	-	-
State grants	-	-	-	-
Other	-	76	-	5,241
Intergovernmental	-	-	-	-
Total Revenues	238,696	76	178,338	4,921,334
EXPENDITURES				
General government	-	-	150,713	-
Public safety	-	-	-	-
Culture & recreation	-	-	-	-
Highways & streets	-	-	-	-
Health & welfare	-	-	-	-
Housing	-	-	-	-
Capital Improvements	150,803	-	-	-
Total Expenditures	150,803	-	150,713	-
Excess of Revenues Over				
(Under) Expenditures	87,893	76	27,625	4,921,334
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	(4,445,000)
Net Other Financing Sources (Uses)	-	-	-	(4,445,000)
Net change in fund balance	87,893	76	27,625	476,334
Fund Balance, beginning of period	742,239	10,793	639,374	1,845,434
Fund Balance, end of period	\$ 830,132	10,869	666,999	2,321,768

Indigent Hospital	Indigent Services	Economic Development	Federal Forfeiture	Linkages
-	-	-	-	-
4,922,387	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	315	-	85,281	-
-	-	-	-	-
-	-	255,000	-	-
-	308	-	7,928	223
-	-	-	-	-
4,922,387	623	255,000	93,209	223
-	-	193,545	-	-
-	-	-	23,040	-
-	-	5,000	-	-
-	-	-	-	-
2,898,725	951,891	-	-	-
-	-	-	-	-
-	-	-	-	-
2,898,725	951,891	198,545	23,040	-
2,023,662	(951,268)	56,455	70,169	223
-	1,851,022	460,261	-	-
(1,851,022)	-	-	-	-
(1,851,022)	1,851,022	460,261	-	-
172,640	899,754	516,716	70,169	223
3,971,175	1,222,408	4,775,826	72,813	31,376
4,143,815	2,122,162	5,292,542	142,982	31,599

STATE OF NEW MEXICO
SANTA FE COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Non-Major Special Revenue Funds
For the Fiscal Year Ended June 30, 2015
(Concluded)

	Housing Choice Vouchers Sec 8	EMS Health Care	Wildfire/ Mountains/Trails	EMS Health Hospital	Alcohol Programs
REVENUES					
Property taxes	\$ -	-	-	-	-
Gross receipts taxes	-	-	-	4,922,388	-
Other taxes & assessments	-	-	-	-	-
Licenses, permits, & fees	-	-	-	-	-
Charges for services	220,641	-	-	-	-
Fines & forfeitures	-	-	-	-	106,093
Interest earnings	359	-	-	-	-
Federal grants	-	-	-	-	-
State grants	-	8,000	-	-	1,613,169
Other	-	15,191	-	13,318	487
Intergovernmental	1,677,782	-	-	-	60,000
Total Revenues	1,898,782	23,191	-	4,935,706	1,779,749
EXPENDITURES					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Culture & recreation	-	-	11,935	-	-
Highways & streets	-	-	-	-	-
Health & welfare	-	643,229	-	-	1,211,527
Housing	2,284,067	-	-	-	-
Capital Improvements	-	-	-	-	-
Total Expenditures	2,284,067	643,229	11,935	-	1,211,527
Excess of Revenues Over (Under) Expenditures	(385,285)	(620,038)	(11,935)	4,935,706	568,222
OTHER FINANCING SOURCES (USES)					
Transfers from other funds	-	817,400	-	-	90,000
Transfers to other funds	-	-	-	(4,445,000)	(105,000)
Net Other Financing Sources (Uses)	-	817,400	-	(4,445,000)	(15,000)
Net change in fund balance	(385,285)	197,362	(11,935)	490,706	553,222
<i>Fund Balance, beginning of period</i>	<i>599,050</i>	<i>1,242,886</i>	<i>59,956</i>	<i>2,990,164</i>	<i>81,794</i>
Fund Balance, end of period	\$ 213,765	1,440,248	48,021	3,480,870	635,016

Detox Programs	Emergency Communication Operations	Law Enforcement Operations	Housing Capital Improvement	Total Non-Major Special Revenue Funds
-	-	-	-	1,372,897
-	-	-	-	21,173,988
-	-	-	-	976,448
-	-	-	-	6,432
-	2,460	84,915	-	725,050
-	-	475	-	516,661
-	-	-	-	2,911
-	-	571,506	104,533	688,326
270,398	25,822	42,079	-	4,468,895
-	-	78,651	-	187,397
-	75,000	36,668	-	1,849,450
270,398	103,282	814,294	104,533	31,968,455
-	-	-	-	1,507,613
-	3,217,045	11,047,581	-	15,832,587
-	-	-	-	299,561
-	-	-	-	8,881,020
297,516	-	-	-	6,002,888
-	-	-	131,689	2,415,756
-	-	932,288	-	2,359,771
297,516	3,217,045	11,979,869	131,689	37,299,196
(27,118)	(3,113,763)	(11,165,575)	(27,156)	(5,330,741)
-	3,424,251	12,175,000	-	23,697,869
-	-	-	-	(11,714,022)
-	3,424,251	12,175,000	-	11,983,847
(27,118)	310,488	1,009,425	(27,156)	6,653,106
387,875	1,345,079	2,872,896	(8,460)	34,555,278
360,757	1,655,567	3,882,321	(35,616)	41,208,384

STATE OF NEW MEXICO
SANTA FE COUNTY
Non-Major Special Revenue Funds
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual
Regional Transit
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Non - GAAP	Variance Favorable (Unfavorable) Final to Actual
	Original	Final	Actual	
Revenues				
Property Taxes	\$ -	-	-	-
Gross Receipts Taxes	5,000,000	5,000,000	4,295,081	(704,919)
Other Taxes and Assessments	-	-	-	-
Licenses, Permits & Fees	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest Earnings	-	-	-	-
Grants	-	-	-	-
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	<u>5,000,000</u>	<u>5,000,000</u>	<u>4,295,081</u>	<u>(704,919)</u>
Cash balance carryforward	-	-		
Total	<u>\$ 5,000,000</u>	<u>5,000,000</u>		
Expenditures				
General Government	\$ -	-	-	-
Public Safety	-	-	-	-
Culture & Recreation	-	-	-	-
Highways & Streets	5,000,000	5,000,000	4,295,081	704,919
Health & Welfare	-	-	-	-
Housing	-	-	-	-
Total Expenditures	<u>\$ 5,000,000</u>	<u>5,000,000</u>	<u>4,295,081</u>	<u>704,919</u>
Other Financing Sources (Uses)				
Transfers from other funds	\$ -	-	-	-
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance - Budgetary Basis			\$ -	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ -	
Adjustments to expenditures for modified accrual purposes			-	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			-	
Change in fund balance - GAAP basis			<u>\$ -</u>	

SANTA FE COUNTY
Non-Major Special Revenue Funds
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual
Corrections
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Non - GAAP	Variance
	Original	Final	Actual	Favorable (Unfavorable) Final to Actual
Revenues				
Property Taxes	\$ -	-	-	-
Gross Receipts Taxes	-	-	-	-
Other Taxes and Assessments	-	-	-	-
Licenses, Permits & Fees	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	240,000	240,000	324,350	84,350
Interest Earnings	-	-	-	-
Grants	-	-	-	-
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	<u>240,000</u>	<u>240,000</u>	<u>324,350</u>	<u>84,350</u>
Cash balance carryforward	-	-		
Total	<u>\$ 240,000</u>	<u>240,000</u>		
Expenditures				
General Government	\$ -	-	-	-
Public Safety	-	-	-	-
Culture & Recreation	-	-	-	-
Highways & Streets	-	-	-	-
Health & Welfare	-	-	-	-
Housing	-	-	-	-
Total Expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)				
Transfers from other funds	\$ -	-	-	-
Transfers to other funds	(240,000)	(240,000)	(240,000)	-
Total Other Financing Sources (Uses)	<u>\$ (240,000)</u>	<u>(240,000)</u>	<u>(240,000)</u>	<u>-</u>
Net Change in Fund Balance - Budgetary Basis			\$ 84,350	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ -	
Adjustments to expenditures for modified accrual purposes			-	
To reflect fair market value adjustment not budgeted			147	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			-	
Change in fund balance - GAAP basis			<u>\$ 84,497</u>	

STATE OF NEW MEXICO
SANTA FE COUNTY
Non-Major Special Revenue Funds
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual
Property Valuation
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Non - GAAP Actual	Variance Favorable (Unfavorable) Final to Actual
	Original	Final		
Revenues				
Property Taxes	\$ 1,250,000	1,250,000	1,372,897	122,897
Gross Receipts Taxes	-	-	-	-
Other Taxes and Assessments	-	-	-	-
Licenses, Permits & Fees	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest Earnings	-	-	-	-
Grants	-	-	-	-
Other	-	-	-	-
Intergovernmental	-	-	-	-
<i>Total Revenues</i>	<u>1,250,000</u>	<u>1,250,000</u>	<u>1,372,897</u>	<u>122,897</u>
Cash balance carryforward	142,869	174,640		
<i>Total</i>	<u>\$ 1,392,869</u>	<u>1,424,640</u>		
Expenditures				
General Government	\$ 1,392,869	1,424,640	1,164,884	259,756
Public Safety	-	-	-	-
Culture & Recreation	-	-	-	-
Highways & Streets	-	-	-	-
Health & Welfare	-	-	-	-
Housing	-	-	-	-
<i>Total Expenditures</i>	<u>\$ 1,392,869</u>	<u>1,424,640</u>	<u>1,164,884</u>	<u>259,756</u>
Other Financing Sources (Uses)				
Transfers from other funds	\$ -	-	-	-
Transfers to other funds	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balance - Budgetary Basis</i>			\$ 208,013	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ -	
Adjustments to expenditures for modified accrual purposes			(47,167)	
To reflect fair market value adjustment not budgeted			4,050	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			<u>57,529</u>	
Change in fund balance - GAAP basis			<u>\$ 222,425</u>	

STATE OF NEW MEXICO
SANTA FE COUNTY
Non-Major Special Revenue Funds
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual
Road Maintenance
For the Fiscal Year Ended June 30, 2015

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	Budgeted Amounts		Non - GAAP Actual	Variance Favorable (Unfavorable) Final to Actual
	Original	Final		
Revenues				
Property Taxes	\$ -	-	-	-
Gross Receipts Taxes	601,850	601,850	538,848	(63,002)
Other Taxes and Assessments	-	-	-	-
Licenses, Permits & Fees	8,000	8,000	7,217	(783)
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest Earnings	-	-	-	-
Grants	60,000	60,000	11,566	(48,434)
Other	-	-	59,962	59,962
Intergovernmental	-	-	-	-
Total Revenues	<u>669,850</u>	<u>669,850</u>	<u>617,593</u>	<u>(52,257)</u>
Cash balance carryforward	-	293,148		
Total	<u>\$ 669,850</u>	<u>962,998</u>		
Expenditures				
General Government	\$ -	-	-	-
Public Safety	-	-	-	-
Culture & Recreation	-	-	-	-
Highways & Streets	5,022,435	5,258,040	4,586,288	671,752
Health & Welfare	-	-	-	-
Housing	-	-	-	-
Capital Improvements	520,000	577,543	455,010	122,533
Total Expenditures	<u>\$ 5,542,435</u>	<u>5,835,583</u>	<u>5,041,298</u>	<u>794,285</u>
Other Financing Sources (Uses)				
Transfers from other funds	\$ 4,872,585	4,872,585	4,872,585	-
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ 4,872,585</u>	<u>4,872,585</u>	<u>4,872,585</u>	<u>-</u>
Net Change in Fund Balance - Budgetary Basis			\$ 448,880	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ 4,635	
Adjustments to expenditures for modified accrual purposes			(439,088)	
To reflect fair market value adjustment not budgeted			12,027	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			<u>427,410</u>	
Change in fund balance - GAAP basis			<u>\$ 453,864</u>	

STATE OF NEW MEXICO
SANTA FE COUNTY
Non-Major Special Revenue Funds
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual
Emergency Medical Services
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Non - GAAP	Variance
	Original	Final	Actual	Favorable (Unfavorable) Final to Actual
Revenues				
Property Taxes	\$ -	-	-	-
Gross Receipts Taxes	-	-	-	-
Other Taxes and Assessments	-	-	-	-
Licenses, Permits & Fees	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest Earnings	-	-	-	-
Grants	134,396	132,166	132,166	-
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	<u>134,396</u>	<u>132,166</u>	<u>132,166</u>	<u>-</u>
Cash balance carryforward	-	31,663		
Total	<u>\$ 134,396</u>	<u>163,829</u>		
Expenditures				
General Government	\$ -	-	-	-
Public Safety	134,396	163,829	148,279	15,550
Culture & Recreation	-	-	-	-
Highways & Streets	-	-	-	-
Health & Welfare	-	-	-	-
Housing	-	-	-	-
Total Expenditures	<u>\$ 134,396</u>	<u>163,829</u>	<u>148,279</u>	<u>15,550</u>
Other Financing Sources (Uses)				
Transfers from other funds	\$ -	-	-	-
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance - Budgetary Basis			\$ (16,113)	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ -	
Adjustments to expenditures for modified accrual purposes			8,117	
To reflect fair market value adjustment not budgeted			1,063	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			<u>10,804</u>	
Change in fund balance - GAAP basis			<u>\$ 3,871</u>	

STATE OF NEW MEXICO
SANTA FE COUNTY
Non-Major Special Revenue Funds
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual
Farm and Range
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Non - GAAP Actual	Variance Favorable (Unfavorable) Final to Actual
	Original	Final		
Revenues				
Property Taxes	\$ -	-	-	-
Gross Receipts Taxes	-	-	-	-
Other Taxes and Assessments	-	-	-	-
Licenses, Permits & Fees	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest Earnings	-	-	-	-
Grants	650	650	721	71
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	<u>650</u>	<u>650</u>	<u>721</u>	<u>71</u>
Cash balance carryforward	-	5,000		
Total	<u>\$ 650</u>	<u>5,650</u>		
Expenditures				
General Government	\$ 8,000	13,000	13,000	-
Public Safety	-	-	-	-
Culture & Recreation	-	-	-	-
Highways & Streets	-	-	-	-
Health & Welfare	-	-	-	-
Housing	-	-	-	-
Total Expenditures	<u>\$ 8,000</u>	<u>13,000</u>	<u>13,000</u>	<u>-</u>
Other Financing Sources (Uses)				
Transfers from other funds	\$ 7,350	7,350	7,350	-
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ 7,350</u>	<u>7,350</u>	<u>7,350</u>	<u>-</u>
Net Change in Fund Balance - Budgetary Basis			\$ (4,929)	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ -	
Adjustments to expenditures for modified accrual purposes			-	
To reflect fair market value adjustment not budgeted			117	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			-	
Change in fund balance - GAAP basis			<u>\$ (4,812)</u>	

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STATE OF NEW MEXICO
SANTA FE COUNTY
Non-Major Special Revenue Funds
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual
Fire Protection
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Non - GAAP	Variance
	Original	Final	Actual	Favorable (Unfavorable) Final to Actual
Revenues				
Property Taxes	\$ -	-	-	-
Gross Receipts Taxes	1,300,000	1,300,000	1,375,983	75,983
Other Taxes and Assessments	-	-	-	-
Licenses, Permits & Fees	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest Earnings	-	-	-	-
Grants	1,942,994	2,036,461	2,036,461	-
Other	-	-	4,599	4,599
Intergovernmental	-	-	-	-
Total Revenues	<u>3,242,994</u>	<u>3,336,461</u>	<u>3,417,043</u>	<u>80,582</u>
Cash balance carryforward	<u>1,556,314</u>	<u>3,975,315</u>		
Total	<u>\$ 4,799,308</u>	<u>7,311,776</u>		
Expenditures				
General Government	\$ -	-	-	-
Public Safety	1,788,206	2,452,233	1,101,578	1,350,655
Culture & Recreation	-	-	-	-
Highways & Streets	-	-	-	-
Health & Welfare	-	-	-	-
Housing	-	-	-	-
Capital Improvements	3,011,102	4,859,543	821,670	4,037,873
Total Expenditures	<u>\$ 4,799,308</u>	<u>7,311,776</u>	<u>1,923,248</u>	<u>5,388,528</u>
Other Financing Sources (Uses)				
Transfers from other funds	\$ -	-	-	-
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance - Budgetary Basis			\$ 1,493,795	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ 21,485	
Adjustments to expenditures for modified accrual purposes			(1,828,806)	
To reflect fair market value adjustment not budgeted			37,672	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			<u>1,520,562</u>	
Change in fund balance - GAAP basis			<u>\$ 1,244,708</u>	

STATE OF NEW MEXICO
SANTA FE COUNTY
Non-Major Special Revenue Funds
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual
Law Enforcement Protection
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Non - GAAP	Variance Favorable (Unfavorable) Final to Actual
	Original	Final	Actual	
Revenues				
Property Taxes	\$ -	-	-	-
Gross Receipts Taxes	-	-	-	-
Other Taxes and Assessments	-	-	-	-
Licenses, Permits & Fees	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest Earnings	-	-	-	-
Grants	85,800	85,800	85,800	-
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	<u>85,800</u>	<u>85,800</u>	<u>85,800</u>	<u>-</u>
Cash balance carryforward	-	32,937		
Total	<u>\$ 85,800</u>	<u>118,737</u>		
Expenditures				
General Government	\$ -	-	-	-
Public Safety	85,800	118,737	42,834	75,903
Culture & Recreation	-	-	-	-
Highways & Streets	-	-	-	-
Health & Welfare	-	-	-	-
Housing	-	-	-	-
Total Expenditures	<u>\$ 85,800</u>	<u>118,737</u>	<u>42,834</u>	<u>75,903</u>
Other Financing Sources (Uses)				
Transfers from other funds	\$ -	-	-	-
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance - Budgetary Basis			\$ 42,966	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ -	
Adjustments to expenditures for modified accrual purposes			(76,951)	
To reflect fair market value adjustment not budgeted			(59)	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			<u>75,368</u>	
Change in fund balance - GAAP basis			<u>\$ 41,324</u>	

STATE OF NEW MEXICO
SANTA FE COUNTY
Non-Major Special Revenue Funds
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual
Environmental GRT
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Non - GAAP	Variance
	Original	Final	Actual	Favorable (Unfavorable) Final to Actual
Revenues				
Property Taxes	\$ -	-	-	-
Gross Receipts Taxes	628,000	628,000	699,698	71,698
Other Taxes and Assessments	-	-	-	-
Licenses, Permits & Fees	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest Earnings	-	-	-	-
Grants	-	-	-	-
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	<u>628,000</u>	<u>628,000</u>	<u>699,698</u>	<u>71,698</u>
Cash balance carryforward	-	-		
Total	<u>\$ 628,000</u>	<u>628,000</u>		
Expenditures				
General Government	\$ -	-	-	-
Public Safety	-	-	-	-
Culture & Recreation	-	-	-	-
Highways & Streets	-	-	-	-
Health & Welfare	-	-	-	-
Housing	-	-	-	-
Total Expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)				
Transfers from other funds	\$ -	-	-	-
Transfers to other funds	(628,000)	(628,000)	(628,000)	-
Total Other Financing Sources (Uses)	<u>\$ (628,000)</u>	<u>(628,000)</u>	<u>(628,000)</u>	<u>-</u>
Net Change in Fund Balance - Budgetary Basis			\$ 71,698	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ 11,036	
Adjustments to expenditures for modified accrual purposes			-	
To reflect fair market value adjustment not budgeted			1,410	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			<u>-</u>	
Change in fund balance - GAAP basis			<u>\$ 84,144</u>	

STATE OF NEW MEXICO
SANTA FE COUNTY
Non-Major Special Revenue Funds
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual
Lodgers Tax
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Non - GAAP Actual	Variance Favorable (Unfavorable) Final to Actual
	Original	Final		
Revenues				
Property Taxes	\$ -	-	-	-
Gross Receipts Taxes	-	-	-	-
Other Taxes and Assessments	370,000	370,000	435,110	65,110
Licenses, Permits & Fees	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest Earnings	-	-	2,553	2,553
Grants	-	-	-	-
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	<u>370,000</u>	<u>370,000</u>	<u>437,663</u>	<u>67,663</u>
Cash balance carryforward	16,850	134,280		
Total	<u>\$ 386,850</u>	<u>504,280</u>		
Expenditures				
General Government	\$ -	-	-	-
Public Safety	-	-	-	-
Culture & Recreation	386,850	504,280	347,473	156,807
Highways & Streets	-	-	-	-
Health & Welfare	-	-	-	-
Housing	-	-	-	-
Total Expenditures	<u>\$ 386,850</u>	<u>504,280</u>	<u>347,473</u>	<u>156,807</u>
Other Financing Sources (Uses)				
Transfers from other funds	\$ -	-	-	-
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance - Budgetary Basis			\$ 90,190	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ (2,930)	
Adjustments to expenditures for modified accrual purposes			(84,063)	
To reflect fair market value adjustment not budgeted			12,250	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			<u>136,660</u>	
Change in fund balance - GAAP basis			<u>\$ 152,107</u>	

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STATE OF NEW MEXICO
 SANTA FE COUNTY
 Non-Major Special Revenue Funds
 Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual
 Fire Impact Fees
 For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Non - GAAP Actual	Variance Favorable (Unfavorable) Final to Actual
	Original	Final		
Revenues				
Property Taxes	\$ -	-	-	-
Gross Receipts Taxes	-	-	-	-
Other Taxes and Assessments	-	-	-	-
Licenses, Permits & Fees	-	-	-	-
Charges for Services	-	-	238,696	238,696
Fines and Forfeitures	-	-	-	-
Interest Earnings	-	-	-	-
Grants	-	-	-	-
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	-	-	238,696	238,696
Cash balance carryforward	119,146	860,234		
Total	<u>\$ 119,146</u>	<u>860,234</u>		
Expenditures				
General Government	\$ -	-	-	-
Public Safety	-	-	-	-
Culture & Recreation	-	-	-	-
Highways & Streets	-	-	-	-
Health & Welfare	-	-	-	-
Housing	-	-	-	-
Capital Improvements	119,146	860,234	123,091	737,143
Total Expenditures	<u>\$ 119,146</u>	<u>860,234</u>	<u>123,091</u>	<u>737,143</u>
Other Financing Sources (Uses)				
Transfers from other funds	\$ -	-	-	-
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance - Budgetary Basis			\$ 115,605	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ -	
Adjustments to expenditures for modified accrual purposes			(721,000)	
To reflect fair market value adjustment not budgeted			4,640	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			688,648	
Change in fund balance - GAAP basis			<u>\$ 87,893</u>	

STATE OF NEW MEXICO
SANTA FE COUNTY
Non-Major Special Revenue Funds
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual
Recreation
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Non - GAAP	Variance Favorable (Unfavorable) Final to Actual
	Original	Final	Actual	
Revenues				
Property Taxes	\$ -	-	-	-
Gross Receipts Taxes	-	-	-	-
Other Taxes and Assessments	-	-	-	-
Licenses, Permits & Fees	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest Earnings	-	-	-	-
Grants	-	-	-	-
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash balance carryforward	-	-		
Total	<u>\$ -</u>	<u>-</u>		
Expenditures				
General Government	\$ -	-	-	-
Public Safety	-	-	-	-
Culture & Recreation	-	-	-	-
Highways & Streets	-	-	-	-
Health & Welfare	-	-	-	-
Housing	-	-	-	-
Total Expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)				
Transfers from other funds	\$ -	-	-	-
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance - Budgetary Basis			\$ -	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ -	
Adjustments to expenditures for modified accrual purposes			-	
To reflect fair market value adjustment not budgeted			76	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			-	
Change in fund balance - GAAP basis			<u>\$ 76</u>	

STATE OF NEW MEXICO
SANTA FE COUNTY
Non-Major Special Revenue Funds
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual
Clerk Recording
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Non - GAAP	Variance
	Original	Final	Actual	Favorable (Unfavorable) Final to Actual
Revenues				
Property Taxes	\$ -	-	-	-
Gross Receipts Taxes	-	-	-	-
Other Taxes and Assessments	-	-	-	-
Licenses, Permits & Fees	-	-	-	-
Charges for Services	223,000	223,000	178,338	(44,662)
Fines and Forfeitures	-	-	-	-
Interest Earnings	-	-	-	-
Grants	-	-	-	-
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	<u>223,000</u>	<u>223,000</u>	<u>178,338</u>	<u>(44,662)</u>
Cash balance carryforward	<u>67,670</u>	<u>95,417</u>		
Total	<u>\$ 290,670</u>	<u>318,417</u>		
Expenditures				
General Government	\$ 290,670	318,417	160,041	158,376
Public Safety	-	-	-	-
Culture & Recreation	-	-	-	-
Highways & Streets	-	-	-	-
Health & Welfare	-	-	-	-
Housing	-	-	-	-
Total Expenditures	<u>\$ 290,670</u>	<u>318,417</u>	<u>160,041</u>	<u>158,376</u>
Other Financing Sources (Uses)				
Transfers from other funds	\$ -	-	-	-
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance - Budgetary Basis			\$ 18,297	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ -	
Adjustments to expenditures for modified accrual purposes			(11,652)	
To reflect fair market value adjustment not budgeted			4,501	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			<u>16,479</u>	
Change in fund balance - GAAP basis			<u>\$ 27,625</u>	

STATE OF NEW MEXICO
SANTA FE COUNTY
Non-Major Special Revenue Funds
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual
Correctional GRT
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Non - GAAP	Variance Favorable (Unfavorable) Final to Actual
	Original	Final	Actual	
Revenues				
Property Taxes	\$ -	-	-	-
Gross Receipts Taxes	4,445,000	4,445,000	4,814,532	369,532
Other Taxes and Assessments	-	-	-	-
Licenses, Permits & Fees	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest Earnings	-	-	-	-
Grants	-	-	-	-
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	<u>4,445,000</u>	<u>4,445,000</u>	<u>4,814,532</u>	<u>369,532</u>
Cash balance carryforward	-	-		
Total	<u>\$ 4,445,000</u>	<u>4,445,000</u>		
Expenditures				
General Government	\$ -	-	-	-
Public Safety	-	-	-	-
Culture & Recreation	-	-	-	-
Highways & Streets	-	-	-	-
Health & Welfare	-	-	-	-
Housing	-	-	-	-
Total Expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)				
Transfers from other funds	\$ -	-	-	-
Transfers to other funds	(4,445,000)	(4,445,000)	(4,445,000)	-
Total Other Financing Sources (Uses)	<u>\$ (4,445,000)</u>	<u>(4,445,000)</u>	<u>(4,445,000)</u>	<u>-</u>
Net Change in Fund Balance - Budgetary Basis			\$ 369,532	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ 101,561	
Adjustments to expenditures for modified accrual purposes			-	
To reflect fair market value adjustment not budgeted			5,241	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			-	
Change in fund balance - GAAP basis			<u>\$ 476,334</u>	

STATE OF NEW MEXICO
SANTA FE COUNTY
Non-Major Special Revenue Funds
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual
Indigent Hospital
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Non - GAAP	Variance
	Original	Final	Actual	Favorable (Unfavorable) Final to Actual
Revenues				
Property Taxes	\$ -	-	-	-
Gross Receipts Taxes	4,445,000	4,445,000	4,822,829	377,829
Other Taxes and Assessments	-	-	-	-
Licenses, Permits & Fees	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest Earnings	-	-	-	-
Grants	-	-	-	-
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	<u>4,445,000</u>	<u>4,445,000</u>	<u>4,822,829</u>	<u>377,829</u>
Cash balance carryforward	<u>406,022</u>	<u>1,723,587</u>		
Total	<u>\$ 4,851,022</u>	<u>6,168,587</u>		
Expenditures				
General Government	\$ -	-	-	-
Public Safety	-	-	-	-
Culture & Recreation	-	-	-	-
Highways & Streets	-	-	-	-
Health & Welfare	3,000,000	4,317,565	2,921,134	1,396,431
Housing	-	-	-	-
Total Expenditures	<u>\$ 3,000,000</u>	<u>4,317,565</u>	<u>2,921,134</u>	<u>1,396,431</u>
Other Financing Sources (Uses)				
Transfers from other funds	\$ -	-	-	-
Transfers to other funds	(1,851,022)	(1,851,022)	(1,851,022)	-
Total Other Financing Sources (Uses)	<u>\$ (1,851,022)</u>	<u>(1,851,022)</u>	<u>(1,851,022)</u>	<u>-</u>
Net Change in Fund Balance - Budgetary Basis			\$ 50,673	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ 99,558	
Adjustments to expenditures for modified accrual purposes			(1,317,566)	
To reflect fair market value adjustment not budgeted			22,410	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			<u>1,317,565</u>	
Change in fund balance - GAAP basis			<u>\$ 172,640</u>	

STATE OF NEW MEXICO
SANTA FE COUNTY
Non-Major Special Revenue Funds
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual
Indigent Services
For the Fiscal Year Ended June 30, 2015

S E C R E T A R Y R E C O R D E D 0 2 / 1 0 / 2 0 1 6

	Budgeted Amounts		Non - GAAP Actual	Variance Favorable (Unfavorable) Final to Actual
	Original	Final		
Revenues				
Property Taxes	\$ -	-	-	-
Gross Receipts Taxes	-	-	-	-
Other Taxes and Assessments	-	-	-	-
Licenses, Permits & Fees	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	315	315
Interest Earnings	-	-	-	-
Grants	-	-	-	-
Other	-	-	358	358
Intergovernmental	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>673</u>	<u>673</u>
Cash balance carryforward	1,178	2,160		
Total	<u>\$ 1,178</u>	<u>2,160</u>		
Expenditures				
General Government	\$ -	-	-	-
Public Safety	-	-	-	-
Culture & Recreation	-	-	-	-
Highways & Streets	-	-	-	-
Health & Welfare	1,852,200	1,853,182	903,637	949,545
Housing	-	-	-	-
Total Expenditures	<u>\$ 1,852,200</u>	<u>1,853,182</u>	<u>903,637</u>	<u>949,545</u>
Other Financing Sources (Uses)				
Transfers from other funds	\$ 1,851,022	1,851,022	1,851,022	-
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ 1,851,022</u>	<u>1,851,022</u>	<u>1,851,022</u>	<u>-</u>
Net Change in Fund Balance - Budgetary Basis			\$ 948,058	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ (50)	
Adjustments to expenditures for modified accrual purposes			(519,987)	
To reflect fair market value adjustment not budgeted			2,187	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			<u>469,546</u>	
Change in fund balance - GAAP basis			<u>\$ 899,754</u>	

STATE OF NEW MEXICO

SANTA FE COUNTY

Non-Major Special Revenue Funds

Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual

Economic Development

For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Non - GAAP	Variance
	Original	Final	Actual	Favorable (Unfavorable) Final to Actual
Revenues				
Property Taxes	\$ -	-	-	-
Gross Receipts Taxes	-	-	-	-
Other Taxes and Assessments	-	-	-	-
Licenses, Permits, & Fees	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest Earnings	-	-	-	-
Grants	70,000	70,000	255,000	185,000
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	<u>70,000</u>	<u>70,000</u>	<u>255,000</u>	<u>185,000</u>
Cash balance carryforward	-	868		
Total	<u>\$ 70,000</u>	<u>70,868</u>		
Expenditures				
General Government	\$ 313,806	571,093	190,046	381,047
Public Safety	-	-	-	-
Culture & Recreation	370,000	113,581	5,000	108,581
Public Works	-	-	-	-
Highways & Streets	-	-	-	-
Health & Welfare	-	-	-	-
Housing	-	-	-	-
Capital Improvements	-	-	-	-
Total Expenditures	<u>\$ 683,806</u>	<u>684,674</u>	<u>195,046</u>	<u>489,628</u>
Other Financing Sources (Uses)				
Transfers from other funds	\$ 613,806	613,806	460,261	(153,545)
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ 613,806</u>	<u>613,806</u>	<u>460,261</u>	<u>(153,545)</u>
Net Change in Fund Balance - Budgetary Basis			\$ 520,215	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ -	
Adjustments to expenditures for modified accrual purposes			(392,114)	
To reflect fair market value adjustment not budgeted			30,597	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			<u>358,018</u>	
Change in fund balance - GAAP basis			<u>\$ 516,716</u>	

STATE OF NEW MEXICO
SANTA FE COUNTY
Non-Major Special Revenue Funds
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual
Federal Forfeiture
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance Favorable (Unfavorable) Final to Actual
	Original	Final		
Revenues				
Property Taxes	\$ -	-	-	-
Gross Receipts Taxes	-	-	-	-
Other Taxes and Assessments	-	-	-	-
Licenses, Permits & Fees	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	10,287	85,281	74,994
Interest Earnings	-	-	-	-
Grants	-	-	-	-
Other	-	1,714	7,928	6,214
Intergovernmental	-	-	-	-
Total Revenues	-	12,001	93,209	81,208
Cash balance carryforward	55,343	63,327		
Total	<u>\$ 55,343</u>	<u>75,328</u>		
Expenditures				
General Government	\$ -	-	-	-
Public Safety	55,343	75,328	23,106	52,222
Culture & Recreation	-	-	-	-
Highways & Streets	-	-	-	-
Health & Welfare	-	-	-	-
Housing	-	-	-	-
Total Expenditures	<u>\$ 55,343</u>	<u>75,328</u>	<u>23,106</u>	<u>52,222</u>
Other Financing Sources (Uses)				
Transfers from other funds	\$ -	-	-	-
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance - Budgetary Basis			\$ 70,103	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ -	
Adjustments to expenditures for modified accrual purposes			-	
To reflect fair market value adjustment not budgeted			66	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			-	
Change in fund balance - GAAP basis			<u>\$ 70,169</u>	

STATE OF NEW MEXICO

SANTA FE COUNTY

Non-Major Special Revenue Funds

Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual

Linkages

For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Non - GAAP	Variance
	Original	Final	Actual	Favorable (Unfavorable) Final to Actual
Revenues				
Property Taxes	\$ -	-	-	-
Gross Receipts Taxes	-	-	-	-
Other Taxes and Assessments	-	-	-	-
Licenses, Permits & Fees	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest Earnings	-	-	-	-
Grants	-	-	-	-
Other	-	-	-	-
Intergovernmental	-	-	-	-
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash balance carryforward	-	-		
<i>Total</i>	<u>\$ -</u>	<u>-</u>		
Expenditures				
General Government	\$ -	-	-	-
Public Safety	-	-	-	-
Culture & Recreation	-	-	-	-
Highways & Streets	-	-	-	-
Health & Welfare	-	-	-	-
Housing	-	-	-	-
<i>Total Expenditures</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)				
Transfers from other funds	\$ -	-	-	-
Transfers to other funds	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balance - Budgetary Basis</i>			\$ -	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ -	
Adjustments to expenditures for modified accrual purposes			-	
To reflect fair market value adjustment not budgeted			223	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			<u>-</u>	
Change in fund balance - GAAP basis			<u>\$ 223</u>	

STATE OF NEW MEXICO
SANTA FE COUNTY
Non-Major Special Revenue Funds
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual
Housing Choice Voucher Sec 8
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Non - GAAP	Variance
	Original	Final	Actual	Favorable (Unfavorable) Final to Actual
Revenues				
Property Taxes	\$ -	-	-	-
Gross Receipts Taxes	-	-	-	-
Other Taxes and Assessments	-	-	-	-
Licenses, Permits & Fees	-	-	-	-
Charges for Services	150,000	150,000	220,131	70,131
Fines and Forfeitures	-	-	-	-
Interest Earnings	-	-	359	359
Grants	-	-	-	-
Other	-	-	-	-
Intergovernmental	2,156,508	2,117,220	1,677,782	(439,438)
Total Revenues	<u>2,306,508</u>	<u>2,267,220</u>	<u>1,898,272</u>	<u>(368,948)</u>
Cash balance carryforward	89,947	93,900		
Total	<u>\$ 2,396,455</u>	<u>2,361,120</u>		
Expenditures				
General Government	\$ -	-	-	-
Public Safety	-	-	-	-
Culture & Recreation	-	-	-	-
Highways & Streets	-	-	-	-
Health & Welfare	-	-	-	-
Housing	2,416,455	2,361,120	2,294,765	66,355
Total Expenditures	<u>\$ 2,416,455</u>	<u>2,361,120</u>	<u>2,294,765</u>	<u>66,355</u>
Other Financing Sources (Uses)				
Transfers from other funds	\$ -	-	-	-
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance - Budgetary Basis			\$ (396,493)	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ 510	
Adjustments to expenditures for modified accrual purposes			1,819	
To reflect fair market value adjustment not budgeted			6,968	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			<u>1,911</u>	
Change in fund balance - GAAP basis			<u>\$ (385,285)</u>	

STATE OF NEW MEXICO
SANTA FE COUNTY
Non-Major Special Revenue Funds
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual
EMS Health Care
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Non - GAAP	Variance
	Original	Final	Actual	Favorable (Unfavorable) Final to Actual
Revenues				
Property Taxes	\$ -	-	-	-
Gross Receipts Taxes	-	-	-	-
Other Taxes and Assessments	-	-	-	-
Licenses, Permits & Fees	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest Earnings	-	-	-	-
Grants	-	8,000	10,990	2,990
Other	-	-	16,928	16,928
Intergovernmental	-	-	-	-
Total Revenues	-	8,000	27,918	19,918
Cash balance carryforward	-	262,659		
Total	\$ -	270,659		
Expenditures				
General Government	\$ -	-	-	-
Public Safety	-	-	-	-
Culture & Recreation	-	-	-	-
Highways & Streets	-	-	-	-
Health & Welfare	817,400	1,088,059	619,418	468,641
Housing	-	-	-	-
Total Expenditures	\$ 817,400	1,088,059	619,418	468,641
Other Financing Sources (Uses)				
Transfers from other funds	\$ 817,400	817,400	817,400	-
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ 817,400	817,400	817,400	-
Net Change in Fund Balance - Budgetary Basis			\$ 225,900	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ (4,727)	
Adjustments to expenditures for modified accrual purposes			(405,892)	
To reflect fair market value adjustment not budgeted			7,548	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			374,533	
Change in fund balance - GAAP basis			\$ 197,362	

STATE OF NEW MEXICO
SANTA FE COUNTY
Non-Major Special Revenue Funds
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual
Wildlife/Mountains/Trails
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Non - GAAP	Variance
	Original	Final	Actual	Favorable (Unfavorable) Final to Actual
Revenues				
Property Taxes	\$ -	-	-	-
Gross Receipts Taxes	-	-	-	-
Other Taxes and Assessments	-	-	-	-
Licenses, Permits & Fees	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest Earnings	-	-	-	-
Grants	-	-	-	-
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash balance carryforward	60,000	60,000		
Total	<u>\$ 60,000</u>	<u>60,000</u>		
Expenditures				
General Government	\$ -	-	-	-
Public Safety	-	-	-	-
Culture & Recreation	60,000	60,000	12,442	47,558
Highways & Streets	-	-	-	-
Health & Welfare	-	-	-	-
Housing	-	-	-	-
Total Expenditures	<u>\$ 60,000</u>	<u>60,000</u>	<u>12,442</u>	<u>47,558</u>
Other Financing Sources (Uses)				
Transfers from other funds	\$ -	-	-	-
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance - Budgetary Basis			\$ (12,442)	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ -	
Adjustments to expenditures for modified accrual purposes			-	
To reflect fair market value adjustment not budgeted			507	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			<u>-</u>	
Change in fund balance - GAAP basis			<u>\$ (11,935)</u>	

STATE OF NEW MEXICO
SANTA FE COUNTY
Non-Major Special Revenue Funds
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual
EMS Health Hospital
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Non - GAAP	Variance
	Original	Final	Actual	Favorable (Unfavorable) Final to Actual
Revenues				
Property Taxes	\$ -	-	-	-
Gross Receipts Taxes	4,445,000	4,445,000	4,822,829	377,829
Other Taxes and Assessments	-	-	-	-
Licenses, Permits & Fees	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest Earnings	-	-	-	-
Grants	-	-	-	-
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	<u>4,445,000</u>	<u>4,445,000</u>	<u>4,822,829</u>	<u>377,829</u>
Cash balance carryforward	-	-		
Total	<u>\$ 4,445,000</u>	<u>4,445,000</u>		
Expenditures				
General Government	\$ -	-	-	-
Public Safety	-	-	-	-
Culture & Recreation	-	-	-	-
Highways & Streets	-	-	-	-
Health & Welfare	-	-	-	-
Housing	-	-	-	-
Total Expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)				
Transfers from other funds	\$ -	-	-	-
Transfers to other funds	(4,445,000)	(4,445,000)	(4,445,000)	-
Total Other Financing Sources (Uses)	<u>\$ (4,445,000)</u>	<u>(4,445,000)</u>	<u>(4,445,000)</u>	<u>-</u>
Net Change in Fund Balance - Budgetary Basis			\$ 377,829	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ 99,559	
Adjustments to expenditures for modified accrual purposes			-	
To reflect fair market value adjustment not budgeted			13,318	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			-	
Change in fund balance - GAAP basis			<u>\$ 490,706</u>	

STATE OF NEW MEXICO
SANTA FE COUNTY
Non-Major Special Revenue Funds
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual
Alcohol Programs
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Non - GAAP Actual	Variance Favorable (Unfavorable) Final to Actual
	Original	Final		
Revenues				
Property Taxes	\$ -	-	-	-
Gross Receipts Taxes	-	-	-	-
Other Taxes and Assessments	-	-	-	-
Licenses, Permits & Fees	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	55,800	55,800	106,093	50,293
Interest Earnings	-	-	-	-
Grants	1,247,062	1,242,062	1,068,934	(173,128)
Other	-	-	487	487
Intergovernmental	100,000	100,000	60,000	(40,000)
Total Revenues	<u>1,402,862</u>	<u>1,397,862</u>	<u>1,235,514</u>	<u>(162,348)</u>
Cash balance carryforward	-	85,050		
Total	<u>\$ 1,402,862</u>	<u>1,482,912</u>		
Expenditures				
General Government	\$ -	-	-	-
Public Safety	-	-	-	-
Culture & Recreation	-	-	-	-
Highways & Streets	-	-	-	-
Health & Welfare	1,387,862	1,467,912	1,211,989	255,923
Housing	-	-	-	-
Total Expenditures	<u>\$ 1,387,862</u>	<u>1,467,912</u>	<u>1,211,989</u>	<u>255,923</u>
Other Financing Sources (Uses)				
Transfers from other funds	\$ 90,000	90,000	90,000	-
Transfers to other funds	(105,000)	(105,000)	(105,000)	-
Total Other Financing Sources (Uses)	<u>\$ (15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>-</u>
Net Change in Fund Balance - Budgetary Basis			\$ 8,525	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ 544,235	
Adjustments to expenditures for modified accrual purposes			(133,391)	
To reflect fair market value adjustment not budgeted			1,096	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			<u>132,757</u>	
Change in fund balance - GAAP basis			<u>\$ 553,222</u>	

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STATE OF NEW MEXICO
SANTA FE COUNTY
Non-Major Special Revenue Funds
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual
Detox Programs
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Non - GAAP Actual	Variance Favorable (Unfavorable) Final to Actual
	Original	Final		
Revenues				
Property Taxes	\$ -	-	-	-
Gross Receipts Taxes	-	-	-	-
Other Taxes and Assessments	-	-	-	-
Licenses, Permits & Fees	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest Earnings	-	-	-	-
Grants	300,000	300,000	200,000	(100,000)
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	<u>300,000</u>	<u>300,000</u>	<u>200,000</u>	<u>(100,000)</u>
Cash balance carryforward	-	-		
Total	<u>\$ 300,000</u>	<u>300,000</u>		
Expenditures				
General Government	\$ -	-	-	-
Public Safety	-	-	-	-
Culture & Recreation	-	-	-	-
Highways & Streets	-	-	-	-
Health & Welfare	300,000	300,000	300,000	-
Housing	-	-	-	-
Total Expenditures	<u>\$ 300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>-</u>
Other Financing Sources (Uses)				
Transfers from other funds	\$ -	-	-	-
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance - Budgetary Basis			\$ (100,000)	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ 70,398	
Adjustments to expenditures for modified accrual purposes			-	
To reflect fair market value adjustment not budgeted			2,484	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			<u>-</u>	
Change in fund balance - GAAP basis			<u>\$ (27,118)</u>	

STATE OF NEW MEXICO
SANTA FE COUNTY
Non-Major Special Revenue Funds
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual
Emergency Communication Operations
For the Fiscal Year Ended June 30, 2015

SFC CLERK RECORDED 02/10/2016

	Budgeted Amounts		Non - GAAP Actual	Variance Favorable (Unfavorable) Final to Actual
	Original	Final		
Revenues				
Property Taxes	\$ -	-	-	-
Gross Receipts Taxes	-	-	-	-
Other Taxes and Assessments	-	-	-	-
Licenses, Permits & Fees	-	-	-	-
Charges for Services	2,200	2,200	2,460	260
Fines and Forfeitures	-	-	-	-
Interest Earnings	-	-	-	-
Grants	36,000	36,000	16,779	(19,221)
Other	-	-	-	-
Intergovernmental	75,000	75,000	75,000	-
Total Revenues	<u>113,200</u>	<u>113,200</u>	<u>94,239</u>	<u>(18,961)</u>
Cash balance carryforward	<u>30,000</u>	<u>99,463</u>		
Total	<u>\$ 143,200</u>	<u>212,663</u>		
Expenditures				
General Government	\$ -	-	-	-
Public Safety	3,567,451	3,636,914	3,298,791	338,123
Culture & Recreation	-	-	-	-
Highways & Streets	-	-	-	-
Health & Welfare	-	-	-	-
Housing	-	-	-	-
Total Expenditures	<u>\$ 3,567,451</u>	<u>3,636,914</u>	<u>3,298,791</u>	<u>338,123</u>
Other Financing Sources (Uses)				
Transfers from other funds	\$ 3,424,251	3,424,251	3,424,251	-
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ 3,424,251</u>	<u>3,424,251</u>	<u>3,424,251</u>	<u>-</u>
Net Change in Fund Balance - Budgetary Basis			\$ 219,699	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ 9,043	
Adjustments to expenditures for modified accrual purposes			25,828	
To reflect fair market value adjustment not budgeted			9,290	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			<u>46,628</u>	
Change in fund balance - GAAP basis			<u>\$ 310,488</u>	

STATE OF NEW MEXICO
SANTA FE COUNTY
Non-Major Special Revenue Funds
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual
Law Enforcement Operations
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Non - GAAP Actual	Variance Favorable (Unfavorable) Final to Actual
	Original	Final		
Revenues				
Property Taxes	\$ -	-	-	-
Gross Receipts Taxes	-	-	-	-
Other Taxes and Assessments	-	-	-	-
Licenses, Permits & Fees	-	-	-	-
Charges for Services	28,400	28,400	75,695	47,295
Fines and Forfeitures	2,400	2,400	475	(1,925)
Interest Earnings	-	-	-	-
Grants	441,381	703,987	534,733	(169,254)
Other	13,000	58,225	78,649	20,424
Intergovernmental	14,000	96,269	36,668	(59,601)
Total Revenues	<u>499,181</u>	<u>889,281</u>	<u>726,220</u>	<u>(163,061)</u>
Cash balance carryforward	-	194,576		
Total	<u>\$ 499,181</u>	<u>1,083,857</u>		
Expenditures				
General Government	\$ -	-	-	-
Public Safety	12,188,521	12,592,864	11,162,351	1,430,513
Culture & Recreation	-	-	-	-
Highways & Streets	-	-	-	-
Health & Welfare	-	-	-	-
Housing	-	-	-	-
Capital Improvements	818,555	998,888	932,288	66,600
Total Expenditures	<u>\$ 13,007,076</u>	<u>13,591,752</u>	<u>12,094,639</u>	<u>1,497,113</u>
Other Financing Sources (Uses)				
Transfers from other funds	\$ 12,507,895	12,507,895	12,175,000	(332,895)
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ 12,507,895</u>	<u>12,507,895</u>	<u>12,175,000</u>	<u>(332,895)</u>
Net Change in Fund Balance - Budgetary Basis			\$ 806,581	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ 88,074	
Adjustments to expenditures for modified accrual purposes			(160,578)	
To reflect fair market value adjustment not budgeted			16,227	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			<u>259,121</u>	
Change in fund balance - GAAP basis			<u>\$ 1,009,425</u>	

STATE OF NEW MEXICO
SANTA FE COUNTY
Non-Major Special Revenue Funds
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual
Housing Capital Improvement
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Non - GAAP	Variance
	Original	Final	Actual	Favorable (Unfavorable) Final to Actual
Revenues				
Property Taxes	\$ -	-	-	-
Gross Receipts Taxes	-	-	-	-
Other Taxes and Assessments	-	-	-	-
Licenses, Permits & Fees	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest Earnings	-	-	-	-
Grants	394,385	396,926	156,279	(240,647)
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	<u>394,385</u>	<u>396,926</u>	<u>156,279</u>	<u>(240,647)</u>
Cash balance carryforward	-	13,620		
Total	<u>\$ 394,385</u>	<u>410,546</u>		
Expenditures				
General Government	\$ -	-	-	-
Public Safety	-	-	-	-
Culture & Recreation	-	-	-	-
Highways & Streets	-	-	-	-
Health & Welfare	-	-	-	-
Housing	<u>394,382</u>	<u>410,546</u>	<u>145,308</u>	<u>265,238</u>
Total Expenditures	<u>\$ 394,382</u>	<u>410,546</u>	<u>145,308</u>	<u>265,238</u>
Other Financing Sources (Uses)				
Transfers from other funds	\$ -	-	-	-
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance - Budgetary Basis			\$ 10,971	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ (51,746)	
Adjustments to expenditures for modified accrual purposes			12,269	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			<u>1,350</u>	
Change in fund balance - GAAP basis			<u>\$ (27,156)</u>	



NON-MAJOR DEBT SERVICE FUNDS

The following non-major debt service funds are maintained by the County.

Equipment Loan Debt Service – To establish a budget and account for the pledged revenues and payments of principal, interest, and other costs related to the borrowings through the NMFA. This fund was formerly called NMFA Debt Service.

Jail Revenue Bond Debt Service – To account for pledged revenue transferred for the payment of principal and interest related to the County's Jail Facility Bonds.

GRT Revenue Bond Debt Service – To account for pledged revenue (various gross receipts taxes) transferred for the payment of principal and interest on the County's Sheriff Facility Bond, Revenue Bond Series 2008 (Judicial), Series 2009 (Water Rights), and Series 2010A & 2010B (BDD).

WTB Loan/Grant Debt Service – To establish and account for funds transferred to pay principal, interest and other debt service costs for Water Trust Board Loans.

STATE OF NEW MEXICO
SANTA FE COUNTY
Combining Balance Sheet
Non-Major Debt Service Funds
June 30, 2015

	Equipment Loan Debt Service	Jail Revenue Bond Debt Service	GRT Revenue Bond Debt Service	WTB Loan/Grant Debt Service	Total Non-Major Debt Service Funds
ASSETS					
Cash and investments	\$ -	-	-	-	-
Cash and investments - restricted	126,393	2,256,436	589,925	133,390	3,106,144
Accounts receivable, net	-	-	-	-	-
Taxes receivable	-	-	-	-	-
Interest receivable	-	-	12,358	-	12,358
Grantor agencies receivable	-	-	-	-	-
Mortgages receivable, net	-	-	-	-	-
Down Payment Assistance receivable	-	-	-	-	-
Prepays & other	-	-	-	-	-
Due from other funds	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 126,393</u>	<u>2,256,436</u>	<u>602,283</u>	<u>133,390</u>	<u>3,118,502</u>
LIABILITIES					
Accounts payable	\$ -	-	-	-	-
Accrued wages and benefits	-	-	-	-	-
Deposits held for others	-	-	-	-	-
Other current liabilities	-	-	-	-	-
Due to other funds	-	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS					
Property taxes	-	-	-	-	-
Unavailable revenue	-	-	-	-	-
<i>Total Deferred Inflows</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted	126,393	2,256,436	602,283	133,390	3,118,502
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
<i>Total Fund Balance</i>	<u>126,393</u>	<u>2,256,436</u>	<u>602,283</u>	<u>133,390</u>	<u>3,118,502</u>
<i>Total Liabilities, Deferred Inflows, and Fund Balance</i>	<u>\$ 126,393</u>	<u>2,256,436</u>	<u>602,283</u>	<u>133,390</u>	<u>3,118,502</u>

STATE OF NEW MEXICO
SANTA FE COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Non-Major Debt Service Funds
For the Fiscal Year Ended June 30, 2015

	Equipment Loan Debt Service	Jail Revenue Bond Debt Service	GRT Revenue Bond Debt Service	WTB Loan/Grant Debt Service	Total Non-Major Debt Service Funds
REVENUES					
Property taxes	\$ -	-	-	-	-
Gross receipts taxes	-	-	-	-	-
Other taxes & assessments	-	-	-	-	-
Licenses, permits, & fees	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines & forfeitures	-	-	-	-	-
Interest earnings	-	-	26,960	-	26,960
Federal grants	-	-	-	-	-
State grants	-	-	-	-	-
Other	893	-	797	590	2,280
Intergovernmental	-	-	-	-	-
Total Revenues	893	-	27,757	590	29,240
EXPENDITURES					
Debt service-principal	-	1,095,000	2,335,000	-	3,430,000
Debt service-interest	-	1,152,850	3,051,274	-	4,204,124
Commitments & other fees	-	3,835	-	-	3,835
Total Expenditures	-	2,251,685	5,386,274	-	7,637,959
Excess (deficiency) of revenues over expenditures	893	(2,251,685)	(5,358,517)	590	(7,608,719)
OTHER FINANCING SOURCES (USES)					
Transfers from other funds	-	2,252,850	5,386,274	26,095	7,665,219
Transfers to other funds	-	-	-	-	-
Net Other Financing Sources (Uses)	-	2,252,850	5,386,274	26,095	7,665,219
Net change in fund balance	893	1,165	27,757	26,685	56,500
Fund Balance, beginning of period	125,500	2,255,271	574,526	106,705	3,062,002
Fund Balance, end of period	\$ 126,393	2,256,436	602,283	133,390	3,118,502

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STATE OF NEW MEXICO
 SANTA FE COUNTY
 Non-Major Debt Service Funds
 Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual
 Equipment Loan Debt Service
 For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Non - GAAP Actual	Variance Favorable (Unfavorable) Final to Actual
	Original	Final		
Revenues				
Property Taxes	\$ -	-	-	-
Gross Receipts Taxes	-	-	-	-
Interest & Other	-	-	-	-
<i>Total Revenues</i>	-	-	-	-
Cash balance carryforward	-	-		
<i>Total</i>	\$ -	-		
Expenditures				
Debt service -				
Administrative/Issuance Costs	\$ -	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
<i>Total Expenditures</i>	\$ -	-	-	-
Other Financing Sources (Uses)				
Issuance of refunding bonds	\$ -	-	-	-
Principal	-	-	-	-
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	\$ -	-	-	-
<i>Net Change in Fund Balance - Budgetary Basis</i>			\$ -	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ -	
Adjustments to expenditures for modified accrual purposes			-	
To reflect fair market value adjustment not budgeted			893	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			-	
Change in fund balance - GAAP basis			\$ 893	

STATE OF NEW MEXICO
SANTA FE COUNTY
Non-Major Debt Service Funds
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual
Jail Revenue Bond Debt Service
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance Favorable (Unfavorable) Final to Actual
	Original	Final		
Revenues				
Property Taxes	\$ -	-	-	-
Gross Receipts Taxes	-	-	-	-
Interest & Other	-	-	-	-
<i>Total Revenues</i>	-	-	-	-
Cash balance carryforward	-	-		
<i>Total</i>	\$ -	-		
Expenditures				
Administrative/Issuance Costs	\$ 5,000	5,000	3,791	1,209
Debt Service - Principal	1,095,000	1,095,000	1,095,000	-
Debt Service - Interest	1,152,850	1,152,850	1,152,850	-
<i>Total Expenditures</i>	\$ 2,252,850	2,252,850	2,251,641	1,209
Other Financing Sources (Uses)				
Issuance of refunding bonds	\$ -	-	-	-
Transfers from other funds	2,252,850	2,252,850	2,252,850	-
Transfers to other funds	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	\$ 2,252,850	2,252,850	2,252,850	-
<i>Net Change in Fund Balance - Budgetary Basis</i>			\$ 1,209	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ -	
Adjustments to expenditures for modified accrual purposes			-	
To reflect fair market value adjustment not budgeted			(44)	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			-	
<i>Change in fund balance - GAAP basis</i>			\$ 1,165	

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STATE OF NEW MEXICO
 SANTA FE COUNTY
 Non-Major Debt Service Funds
 Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual
 GRT Revenue Bond Debt Service
 For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts			Variance Favorable (Unfavorable) Final to Actual
	Original	Final	Actual	
Revenues				
Property Taxes	\$ -	-	-	-
Gross Receipts Taxes	-	-	-	-
Interest & Other	-	-	26,960	26,960
<i>Total Revenues</i>	-	-	26,960	26,960
Cash balance carryforward	-	-		
<i>Total</i>	\$ -	-		
Expenditures				
Administrative/Issuance Costs	\$ -	-	-	-
Debt Service - Principal	2,335,000	2,335,000	2,335,000	-
Debt Service - Interest	3,051,274	3,051,274	3,051,274	-
<i>Total Expenditures</i>	\$ 5,386,274	5,386,274	5,386,274	-
Other Financing Sources (Uses)				
Issuance of refunding bonds	\$ -	-	-	-
Transfers from other funds	5,386,274	5,386,274	5,386,274	-
Transfers to other funds	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	\$ 5,386,274	5,386,274	5,386,274	-
<i>Net Change in Fund Balance - Budgetary Basis</i>			\$ 26,960	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ -	
Adjustments to expenditures for modified accrual purposes			-	
To reflect fair market value adjustment not budgeted			797	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			-	
Change in fund balance - GAAP basis			\$ 27,757	

STATE OF NEW MEXICO
SANTA FE COUNTY
Non-Major Debt Service Funds
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual
WTB Loan/Grant Debt Service
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance Favorable (Unfavorable) Final to Actual
	Original	Final		
Revenues				
Property Taxes	\$ -	-	-	-
Gross Receipts Taxes	-	-	-	-
Interest & Other	-	-	-	-
Total Revenues	-	-	-	-
Cash balance carryforward	-	-		
Total	\$ -	-		
Expenditures				
Administrative/Issuance Costs	\$ 934	934	-	934
Debt Service - Principal	25,161	25,161	-	25,161
Debt Service - Interest	-	-	-	-
Total Expenditures	\$ 26,095	26,095	-	26,095
Other Financing Sources (Uses)				
Issuance of refunding bonds	\$ -	-	-	-
Transfers from other funds	26,095	26,095	26,095	-
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ 26,095	26,095	26,095	-
Net Change in Fund Balance - Budgetary Basis			\$ 26,095	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ -	
Adjustments to expenditures for modified accrual purposes			-	
To reflect fair market value adjustment not budgeted			590	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			-	
Change in fund balance - GAAP basis			\$ 26,685	

NON-MAJOR CAPITAL PROJECTS FUNDS

The following non-major capital projects funds are maintained by the County.

Community Development Block Grants (CDBG) – To establish and account for CDBG Grants funded by the U.S. Department of Housing and Urban Development (HUD) passed through and administered by the State of New Mexico Department of Finance and Administration and other projects funded by outside donations.

Capital Projects-Federal – To account for capital project grant funds received directly from Federal sources.

Road Projects – To account for the revenue and expense for road projects conducted by the County. Only those road projects with present agreements for funding are included in the fiscal year budget. Established by the County to account for funding from the New Mexico Department of Transportation and other sources for road improvements. The fund was created by the Board of County Commissioners.

Special Appropriations & Other Projects – To account for revenue and expense for state granted facility construction projects. The fund contains only those projects which have signed grant agreements. As other project agreements are made during the fiscal year they will be added to the budget.

General Obligation Bond (GOB) Series 2005 - Roads/Water – To account for the issuance of a Public Works bond in the amount of \$20.0 million to be used for various public works projects including certain road projects within the scope of the bond. This capital project fund contains the proceeds of this bond. Debt service on this bond was refunded with proceeds the 2015 General Obligation Bond Series.

General Obligation Bond (GOB) Series 2007A - Judicial – To account for the issuance of a bond in the amount of \$25.0 million to be used for the District Courthouse project. This capital project fund contains the proceeds of this bond. The debt on this bond was advance refunded with proceeds from the 2015 General Obligation Bond Series.

General Obligation Bond (GOB) Series 2007B - Roads/Water – To establish and account for the issuance of a bond in the amount of \$20.0 million to be used for water and road infrastructure. This capital project fund contains the proceeds of this bond. The debt on this bond was advance refunded with proceeds from the 2015 General Obligation Bond Series.

Revenue Bond Series 2008 - Judicial - This fund accounts for the issuance of a bond in the amount of \$30,000,000 to be used for the construction of the Judicial Complex. Debt service on this bond is paid with gross receipts taxes.

General Obligation Bond (GOB) Series 2008 - BDD – To account for a \$32.5 million bond issued for the purpose of acquisition of real property for, and construction, design, equipping, rehabilitation and improvement of water improvements within the County.

General Obligation Bond (GOB) Series 2009 - R,W,OS,SW,F – To account for a \$17 million bond issue for the purpose of improving open spaces; trails and parks, County roads; fire safety facilities, water projects and solid waste transfer stations. The debt on this bond is paid with property taxes through the General Obligation Bond Debt Service Fund.

NON-MAJOR CAPITAL PROJECTS FUNDS (Continued)

Capital Outlay GRT Series 2009 - Water Rights— To account for the issuance of a bond in the amount of \$12,090,000 for the purpose of purchasing water rights for use in connection with County water projects and paying all costs pertaining to the issuance of the bonds.

Capital GRT Bond Series 2010B - BDD — To account for the issuance of a bond in the amount of \$10,195,000 for the purpose of defraying a portion of the cost of constructing the Buckman Direct Diversion Project and paying all costs pertaining to the issuance of the bonds.

General Obligation Bond (GOB) Series 2011 - R,W,OS,SW,F Imp. & Refunding Fund- To account for a \$17.5 million bond issue for the purpose of refunding GOB 2001A and improving open spaces; trails and parks; County roads; fire safety facilities; water projects and waste transfer. The debt on this bond is paid with property taxes through the General Obligation Bond Debt Service Fund.

Equipment Loan Proceeds — To account for low-interest loans from the NMFA to purchase capital equipment. Payments on equipment loans are made through the Equipment Loan Debt Service Fund (403).

General Obligation Bond (GOB) Series 2013 - To account for a \$19 million bond issue for the purpose of improving open spaces; trails and parks, County roads, water projects and solid waste transfer stations. The debt on this bond is paid with property taxes through the General Obligation Bond Debt Service Fund.

General Obligation Bond (GOB) Series 2015 - R,W,OS & Refunding Fund - To account for a \$53.3 million bond issue for the purpose of refunding GOB 2005A, advance refunding GOB 2007A and GOB 2007B and improving open spaces; trails and parks; County roads; and water projects and waste water projects. The debt on this bond is paid with property taxes through the General Obligation Bond Debt Service Fund.

General Obligation (GO) Bond Series 2001 - Roads/Fire — To account for an \$8.5 million bond issue of which \$4.5 million is for the purpose of buying land, construction, remodeling, and making additions to County buildings used for public safety purposes and for fire equipment and facilities. \$4.0 million of the bond is for buying land and constructing buildings for public works (road maintenance, solid waste). The debt on this bond was refunded with the 2010A Sereis General Obligation Bond.

Facility Bond 1997 - Public Safety — To establish and account for revenue from the \$6.0 million Gross Receipts Tax subordinate 1997-A bond, designated for the construction of the new Sheriff and Fire Facility. Debt service on this bond is paid with gross receipts taxes.

Fire Tax Revenue Bond Proceeds— To establish and account for revenue from the \$2.2 million Fire Protection Bond, designated for construction of fire facilities and the purchase of firefighting equipment. Debt retirement of this bond is through payments from the 1/4 cent Fire Excise Tax on Gross Receipts in the Fire Tax Debt Service Fund.

General Obligation (GO) Bonds Series 2001 - Open Space— To account for the proceeds from the 1999 Open Space Bonds and 2001 Open Space Bonds. Retirement of the debt is financed through property taxes. The debt on this bond was refunded with the 2011 General Obligation Bond Series.

STATE OF NEW MEXICO
SANTA FE COUNTY
Combining Balance Sheet
Non-Major Capital Project Funds
June 30, 2015

	Community Development Block Grants	Capital Projects- Federal	Road Projects	Special Appropriations & Other Projects	GOB Series 2005 Roads/Water
ASSETS					
Cash and investments	\$ -	-	-	-	-
Cash and investments - restricted	-	-	95,854	-	1,384
Accounts receivable, net	-	-	-	-	-
Taxes receivable	-	-	-	-	-
Interest receivable	-	-	-	-	-
Grantor agencies receivable	228,820	591,364	429,224	453,843	-
Mortgages receivable, net	-	-	-	-	-
Down Payment Assistance receivable	-	-	-	-	-
Prepays & other	-	-	-	-	-
Due from other funds	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 228,820</u>	<u>591,364</u>	<u>525,078</u>	<u>453,843</u>	<u>1,384</u>
LIABILITIES					
Accounts payable	\$ -	7,912	-	4,822	-
Accrued wages and benefits	-	-	-	-	-
Deposits held for others	-	-	-	-	-
Other current liabilities	-	-	-	-	-
Due to other funds	206,415	781,113	112,894	319,811	-
<i>Total Liabilities</i>	<u>206,415</u>	<u>789,025</u>	<u>112,894</u>	<u>324,633</u>	<u>-</u>
DEFERRED INFLOWS					
Property taxes	-	-	-	-	-
Unavailable revenue	-	-	-	-	-
<i>Total Deferred Inflows</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted	22,405	-	412,184	129,210	1,384
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (Deficit)	-	(197,661)	-	-	-
<i>Total Fund Balance</i>	<u>22,405</u>	<u>(197,661)</u>	<u>412,184</u>	<u>129,210</u>	<u>1,384</u>
<i>Total Liabilities, Deferred Inflows, and Fund Balance</i>	<u>\$ 228,820</u>	<u>591,364</u>	<u>525,078</u>	<u>453,843</u>	<u>1,384</u>

GOB Series 2007A-Judicial	GOB Series 2007B-Roads/Water	Capital Outlay GRT Series 2008-Judicial	GOB Series 2009- R,W,OS,SW,F	Capital Outlay GRT Series 2009- Water Rights
-	-	-	-	1
6,630	1,315	8,776	701,748	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
6,630	1,315	8,776	701,748	1
-	-	-	31,814	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	31,814	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
6,630	1,315	8,776	669,934	1
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
6,630	1,315	8,776	669,934	1
6,630	1,315	8,776	701,748	1

STATE OF NEW MEXICO
SANTA FE COUNTY
Combining Balance Sheet
Non-Major Capital Project Funds
June 30, 2015
(Concluded)

	GOB Series 2011- R,W,OS,SW,F Imp & Ref.	Equipment Loan Proceeds	GOB Series 2013	GOB Series 2015	GOB Series 2001- Roads/Fire
ASSETS					
Cash and investments	\$ -	-	-	-	-
Cash and investments - restricted	9,472,190	-	14,705,517	8,791,830	390
Accounts receivable, net	-	-	-	-	-
Taxes receivable	-	-	-	-	-
Interest receivable	-	-	-	-	-
Grantor agencies receivable	-	11,311	-	-	-
Mortgages receivable, net	-	-	-	-	-
Down Payment Assistance receivable	-	-	-	-	-
Prepays & other	-	-	-	-	-
Due from other funds	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 9,472,190</u>	<u>11,311</u>	<u>14,705,517</u>	<u>8,791,830</u>	<u>390</u>
LIABILITIES					
Accounts payable	\$ 175,631	-	148,306	-	-
Accrued wages and benefits	3,142	-	-	-	-
Deposits held for others	-	-	-	-	-
Other current liabilities	-	-	-	-	-
Due to other funds	219,792	10,108	-	-	-
<i>Total Liabilities</i>	<u>398,565</u>	<u>10,108</u>	<u>148,306</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS					
Property taxes	-	-	-	-	-
Unavailable revenue	-	-	-	-	-
<i>Total Deferred Inflows</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted	9,073,625	1,203	14,557,211	8,791,830	390
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (Deficit)	-	-	-	-	-
<i>Total Fund Balance</i>	<u>9,073,625</u>	<u>1,203</u>	<u>14,557,211</u>	<u>8,791,830</u>	<u>390</u>
<i>Total Liabilities, Deferred Inflows, and Fund Balance</i>	<u>\$ 9,472,190</u>	<u>11,311</u>	<u>14,705,517</u>	<u>8,791,830</u>	<u>390</u>

Facility Bond 1997- Public Safety	Fire Tax Revenue Bond Proceeds	GOB Series 2001- Open Space	Total Non-Major Capital Project Funds
-	-	-	1
160	-	1,022	33,786,816
-	-	-	-
-	-	-	-
-	-	-	1,714,562
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
160	-	1,022	35,501,379
-	-	-	368,485
-	-	-	3,142
-	-	-	-
-	-	-	-
-	13	-	1,650,146
-	13	-	2,021,773
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
160	-	1,022	33,677,280
-	-	-	-
-	-	-	-
-	(13)	-	(197,674)
160	(13)	1,022	33,479,606
160	-	1,022	35,501,379

**STATE OF NEW MEXICO
SANTA FE COUNTY**
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Non-Major Capital Project Funds
For the Fiscal Year Ended June 30, 2015

	Community Development Block Grants	Capital Projects- Federal	Road Projects	Special Appropriations & Other Projects	GOB Series 2005 Roads/Water
REVENUES					
Property taxes	\$ -	-	-	-	-
Gross receipts taxes	-	-	-	-	-
Other taxes & assessments	-	-	-	-	-
Licenses, permits, & fees	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines & forfeitures	-	-	-	-	-
Interest earnings	-	-	-	-	-
Federal grants	-	698,282	315,543	-	-
State grants	224,275	-	420,071	960,094	-
Other	-	-	10	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	224,275	698,282	735,624	960,094	-
EXPENDITURES					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Culture & recreation	-	-	-	-	-
Public works	-	-	-	-	-
Highways & streets	-	-	-	-	-
Health & welfare	-	-	-	-	-
Housing	-	-	-	-	-
Capital improvements	206,710	895,943	995,859	950,072	939
Total Expenditures	206,710	895,943	995,859	950,072	939
Excess (deficiency) of revenues over expenditures	17,565	(197,661)	(260,235)	10,022	(939)
OTHER FINANCING SOURCES (USES)					
Bond proceeds	-	-	-	-	-
Bond premium	-	-	-	-	-
Transfers from other funds	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
Net Other Financing Sources (Uses)	-	-	-	-	-
Net change in fund balance	17,565	(197,661)	(260,235)	10,022	(939)
Fund Balance, beginning of period	4,840	-	672,419	119,188	2,323
Fund Balance, end of period	\$ 22,405	(197,661)	412,184	129,210	1,384

GOB Series 2007A- Judicial	GOB Series 2007B- Roads/Water	Capital Outlay GRT Series 2008-Judicial	GOB Series 2009- R,W,OS,SW,F	Capital Outlay GRT Series 2009- Water Rights
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
3	-	4	2,420	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
3	-	4	2,420	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
4,495	1,894	13,743	318,388	-
4,495	1,894	13,743	318,388	-
(4,492)	(1,894)	(13,739)	(315,968)	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
(4,492)	(1,894)	(13,739)	(315,968)	-
11,122	3,209	22,515	985,902	1
6,630	1,315	8,776	669,934	1

STATE OF NEW MEXICO
SANTA FE COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Non-Major Capital Project Funds
For the Fiscal Year Ended June 30, 2015
(Concluded)

	GOB Series 2011- R,W,OS,SW,F Imp & Ref.	Equipment Loan Proceeds	GOB Series -2013	GOB Series 2015	GOB Series 2001- Roads/Fire
REVENUES					
Property taxes	\$ -	-	-	-	-
Gross receipts taxes	-	-	-	-	-
Other taxes & assessments	-	-	-	-	-
Licenses, permits. & fees	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines & forfeitures	-	-	-	-	-
Interest earnings	5,700	-	34,000	485	-
Federal grants	-	32,796	-	-	-
State grants	-	-	-	-	-
Other	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	5,700	32,796	34,000	485	-
EXPENDITURES					
General government	-	-	-	264,769	-
Public safety	-	-	-	-	-
Culture & recreation	-	-	-	-	-
Public works	-	-	-	-	-
Highways & streets	-	-	-	-	-
Health & welfare	-	-	-	-	-
Housing	-	-	-	-	-
Capital improvements	998,546	32,191	2,211,025	-	264
Total Expenditures	998,546	32,191	2,211,025	264,769	264
Excess of Revenues Over (Under) Expenditures	(992,846)	605	(2,177,025)	(264,284)	(264)
OTHER FINANCING SOURCES (USES)					
Bond proceeds	-	-	-	8,000,000	-
Bond premium	-	-	-	1,056,114	-
Transfers from other funds	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
Net Other Financing Sources (Uses)	-	-	-	9,056,114	-
Net change in fund balance	(992,846)	605	(2,177,025)	8,791,830	(264)
Fund Balance, beginning of period	10,066,471	598	16,734,236	-	654
Fund Balance, end of period	\$ 9,073,625	1,203	14,557,211	8,791,830	390

Facility Bond 1997- Public Safety	Fire Tax Revenue Bond Proceeds	GOB Series 2001- Open Space	Total Nonmajor Capital Project Funds
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	42,612
-	-	-	1,046,621
-	-	-	1,604,440
-	-	-	10
-	-	-	-
-	-	-	2,693,683
-	-	-	264,769
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
108	17	692	6,630,886
108	17	692	6,895,655
(108)	(17)	(692)	(4,201,972)
-	-	-	8,000,000
-	-	-	1,056,114
-	-	-	-
-	-	-	-
-	-	-	9,056,114
(108)	(17)	(692)	4,854,142
268	4	1,714	28,625,464
160	(13)	1,022	33,479,606

STATE OF NEW MEXICO
SANTA FE COUNTY
Non-Major Special Revenue Funds
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Community Development Block Grant
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Non - GAAP	Variance
	Original	Final	Actual	Favorable (Unfavorable) Final to Actual
Revenues				
Grants	\$ -	-	199,815	199,815
Gross Receipts Taxes	-	-	-	-
Other	-	-	-	-
Total Revenues	-	-	199,815	199,815
Cash balance carryforward	-	224,944		
Total	-	224,944		
Expenditures				
General Government	\$ -	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Highways & Streets	-	-	-	-
Capital Improvements	-	224,944	206,710	18,234
Debt service -				
Bond issuance & other administrative costs	-	-	-	-
Total Expenditures	-	224,944	206,710	18,234
Other Financing Sources (Uses)				
Issuance of general obligation bonds	\$ -	-	-	-
Premium on sale of bonds	-	-	-	-
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance - Budgetary Basis			\$ (6,895)	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ 24,460	
Adjustments to expenditures for modified accrual purposes			-	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			-	
Change in fund balance - GAAP basis			\$ 17,565	

STATE OF NEW MEXICO
SANTA FE COUNTY
Non-Major Capital Projects Funds
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Capital Projects - Federal
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Non - GAAP	Variance Favorable (Unfavorable) Final to Actual
	Original	Final	Actual	
Revenues				
Grants	\$ 309,193	906,393	109,200	(797,193)
Gross Receipts Taxes	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>309,193</u>	<u>906,393</u>	<u>109,200</u>	<u>(797,193)</u>
Cash balance carryforward	-	13,985		
Total	<u>\$ 309,193</u>	<u>920,378</u>		
Expenditures				
General Government	\$ -	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Highways & Streets	-	-	-	-
Capital Improvements	309,193	920,378	895,943	24,435
Debt service -				
Bond issuance & other administrative costs	-	-	-	-
Total Expenditures	<u>\$ 309,193</u>	<u>920,378</u>	<u>895,943</u>	<u>24,435</u>
Other Financing Sources (Uses)				
Issuance of general obligation bonds	\$ -	-	-	-
Premium on sale of bonds	-	-	-	-
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance - Budgetary Basis			\$ (786,743)	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ 589,082	
Adjustments to expenditures for modified accrual purposes			(20,334)	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			<u>20,334</u>	
Change in fund balance - GAAP basis			<u>\$ (197,661)</u>	

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STATE OF NEW MEXICO
SANTA FE COUNTY
Non-Major Capital Projects Funds
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual
Road Projects
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Non - GAAP	Variance
	Original	Final	Actual	Favorable (Unfavorable) Final to Actual
Revenues				
Grants	\$ 877,974	1,377,876	720,685	(657,191)
Gross Receipts Taxes	-	-	-	-
Other	-	-	10	10
Intergovernmental	-	-	-	-
Total Revenues	<u>877,974</u>	<u>1,377,876</u>	<u>720,695</u>	<u>(657,181)</u>
Cash balance carryforward	-	251,896		
Total	<u>\$ 877,974</u>	<u>1,629,772</u>		
Expenditures				
General Government	\$ -	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Highways & Streets	-	-	-	-
Capital Improvements	877,974	1,629,772	1,040,529	589,243
Debt service -				
Bond issuance & other administrative costs	-	-	-	-
Total Expenditures	<u>\$ 877,974</u>	<u>1,629,772</u>	<u>1,040,529</u>	<u>589,243</u>
Other Financing Sources (Uses)				
Issuance of general obligation bonds	\$ -	-	-	-
Premium on sale of bonds	-	-	-	-
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance - Budgetary Basis			\$ (319,834)	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ 14,929	
Adjustments to expenditures for modified accrual purposes			(120,724)	
To reflect fair market value adjustment not budgeted			2,660	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			<u>162,734</u>	
Change in fund balance - GAAP basis			<u>\$ (260,235)</u>	

STATE OF NEW MEXICO
SANTA FE COUNTY
Non-Major Capital Projects Funds
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual
Special Appropriations & Other Projects
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Non - GAAP	Variance Favorable (Unfavorable) Final to Actual
	Original	Final	Actual	
Revenues				
Grants	\$ 649,717	1,927,213	714,646	(1,212,567)
Gross Receipts Taxes	-	-	-	-
Charges for Services	-	-	-	-
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	<u>649,717</u>	<u>1,927,213</u>	<u>714,646</u>	<u>(1,212,567)</u>
Cash balance carryforward	-	338,458		
Total	<u>\$ 649,717</u>	<u>2,265,671</u>		
Expenditures				
General Government	\$ -	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Highways & Streets	-	-	-	-
Capital Improvements	649,717	2,265,671	963,257	1,302,414
Debt service -				
Bond issuance & other administrative costs	-	-	-	-
Total Expenditures	<u>\$ 649,717</u>	<u>2,265,671</u>	<u>963,257</u>	<u>1,302,414</u>
Other Financing Sources (Uses)				
Issuance of general obligation bonds	\$ -	-	-	-
Premium on sale of bonds	-	-	-	-
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance - Budgetary Basis			\$ (248,611)	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ 245,448	
Adjustments to expenditures for modified accrual purposes			(129,258)	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			<u>142,443</u>	
Change in fund balance - GAAP basis			<u>\$ 10,022</u>	

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STATE OF NEW MEXICO
SANTA FE COUNTY
Non-Major Capital Projects Funds
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual
GOB Series 2005 - Roads/Water
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Non - GAAP	Variance
	Original	Final	Actual	Favorable (Unfavorable) Final to Actual
Revenues				
Grants	\$ -	-	-	-
Gross Receipts Taxes	-	-	-	-
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	-	-	-	-
Cash balance carryforward	-	939		
Total	-	939		
Expenditures				
General Government	\$ -	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Highways & Streets	-	-	-	-
Capital Improvements	-	939	939	-
Debt service -				
Bond issuance & other administrative costs	-	-	-	-
Total Expenditures	-	939	939	-
Other Financing Sources (Uses)				
Issuance of general obligation bonds	\$ -	-	-	-
Premium on sale of bonds	-	-	-	-
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance - Budgetary Basis			\$ (939)	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ -	
Adjustments to expenditures for modified accrual purposes			-	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			-	
Change in fund balance - GAAP basis			\$ (939)	

STATE OF NEW MEXICO
SANTA FE COUNTY
Non-Major Capital Projects Funds
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual
GOB Series 2007A - Judicial
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Non - GAAP	Variance
	Original	Final	Actual	Favorable (Unfavorable) Final to Actual
Revenues				
Grants	\$ -	-	-	-
Gross Receipts Taxes	-	-	-	-
Other	-	-	3	3
Intergovernmental	-	-	-	-
Total Revenues	-	-	3	3
Cash balance carryforward	-	4,495		
Total	<u>\$ -</u>	<u>4,495</u>		
Expenditures				
General Government	\$ -	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Highways & Streets	-	-	-	-
Capital Improvements	-	4,495	4,495	-
Debt service -				
Bond issuance & other administrative costs	-	-	-	-
Total Expenditures	<u>\$ -</u>	<u>4,495</u>	<u>4,495</u>	<u>-</u>
Other Financing Sources (Uses)				
Issuance of general obligation bonds	\$ -	-	-	-
Premium on sale of bonds	-	-	-	-
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance - Budgetary Basis			\$ (4,492)	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ -	
Adjustments to expenditures for modified accrual purposes			-	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			-	
Change in fund balance - GAAP basis			<u>\$ (4,492)</u>	

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STATE OF NEW MEXICO
SANTA FE COUNTY
Non-Major Capital Projects Funds
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual
GOB Series 2007B - Roads/Water
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Non - GAAP Actual	Variance Favorable (Unfavorable) Final to Actual
	Original	Final		
Revenues				
Grants	\$ -	-	-	-
Gross Receipts Taxes	-	-	-	-
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	-	-	-	-
Cash balance carryforward	-	1,894		
Total	<u>\$ -</u>	<u>1,894</u>		
Expenditures				
General Government	\$ -	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Highways & Streets	-	-	-	-
Capital Improvements	-	1,894	1,894	-
Debt service -				
Bond issuance & other administrative costs	-	-	-	-
Total Expenditures	<u>\$ -</u>	<u>1,894</u>	<u>1,894</u>	<u>-</u>
Other Financing Sources (Uses)				
Issuance of general obligation bonds	\$ -	-	-	-
Premium on sale of bonds	-	-	-	-
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance - Budgetary Basis			\$ (1,894)	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ -	
Adjustments to expenditures for modified accrual purposes			-	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			-	
Change in fund balance - GAAP basis			<u>\$ (1,894)</u>	

STATE OF NEW MEXICO
SANTA FE COUNTY
Non-Major Capital Projects Funds
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual
Capital Outlay GRT Series 2008 - Judicial
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Non - GAAP	Variance
	Original	Final	Actual	Favorable (Unfavorable) Final to Actual
Revenues				
Grants	\$ -	-	-	-
Gross Receipts Taxes	-	-	-	-
Other	-	-	4	4
Intergovernmental	-	-	-	-
Total Revenues	-	-	4	4
Cash balance carryforward	-	13,743		
Total	-	13,743		
Expenditures				
General Government	\$ -	-	-	-
Public Works	-	-	-	-
Highways & Streets	-	-	-	-
Capital Improvements	-	13,743	13,743	-
Debt service -				
Bond issuance & other administrative costs	-	-	-	-
Total Expenditures	-	13,743	13,743	-
Other Financing Sources (Uses)				
Issuance of general obligation bonds	\$ -	-	-	-
Premium on sale of bonds	-	-	-	-
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance - Budgetary Basis			\$ (13,739)	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$	
Adjustments to expenditures for modified accrual purposes				
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			-	
Change in fund balance - GAAP basis			\$ (13,739)	

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STATE OF NEW MEXICO
SANTA FE COUNTY
Non-Major Capital Projects Funds
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual
GOB Series 2009 - R,W,OS,SW,F
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Non - GAAP	Variance Favorable (Unfavorable) Final to Actual
	Original	Final	Actual	
Revenues				
Grants	\$ -	-	-	-
Gross Receipts Taxes	-	-	-	-
Other	-	-	2,420	2,420
Intergovernmental	-	-	-	-
Total Revenues	-	-	2,420	2,420
Cash balance carryforward	359,959	1,028,859		
Total	<u>\$ 359,959</u>	<u>1,028,859</u>		
Expenditures				
General Government	\$ -	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Highways & Streets	-	-	-	-
Capital Improvements	359,959	1,028,859	299,001	729,858
Debt service -				
Bond issuance & other administrative costs	-	-	-	-
Total Expenditures	<u>\$ 359,959</u>	<u>1,028,859</u>	<u>299,001</u>	<u>729,858</u>
Other Financing Sources (Uses)				
Issuance of general obligation bonds	\$ -	-	-	-
Premium on sale of bonds	-	-	-	-
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance - Budgetary Basis			\$ (296,581)	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ -	
Adjustments to expenditures for modified accrual purposes			(515,653)	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			<u>496,266</u>	
Change in fund balance - GAAP basis			<u>\$ (315,968)</u>	

STATE OF NEW MEXICO
SANTA FE COUNTY
Non-Major Capital Projects Funds
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual
Capital Outlay GRT Series 2009 - Water Rights
For the Fiscal Year Ended June 30, 2015

	Amounts	B	Amounts	Non - GAAP	Variance
	Original		Final	Actual	Favorable (Unfavorable) Final to Actual
Revenues					
Grants	\$ -		-	-	-
Gross Receipts Taxes	-		-	-	-
Other	-		-	-	-
Total Revenues	-		-	-	-
Cash balance carryforward	-		-		
Total	\$ -		-		
Expenditures					
General Government	\$ -		-	-	-
Public Safety	-		-	-	-
Public Works	-		-	-	-
Highways & Streets	-		-	-	-
Capital Improvements	-		-	-	-
Debt service -					
Bond issuance & other administrative costs	-		-	-	-
Total Expenditures	\$ -		-	-	-
Other Financing Sources (Uses)					
Issuance of general obligation bonds	\$ -		-	-	-
Premium on sale of bonds	-		-	-	-
Transfers from other funds	-		-	-	-
Transfers to other funds	-		-	-	-
Total Other Financing Sources (Uses)	\$ -		-	-	-
Net Change in Fund Balance - Budgetary Basis				\$ -	
Reconciliation to change in fund balance - GAAP Basis					
Revenue accruals, net of prior year revenue reversals				\$ -	
Adjustments to expenditures for modified accrual purposes				-	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes				-	
Change in fund balance - GAAP basis				\$ -	

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STATE OF NEW MEXICO
SANTA FE COUNTY
Non-Major Capital Projects Funds
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual
GOB Series 2011 - R,W,OS,SW,F Imp. & Refunding
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Non - GAAP	Variance Favorable (Unfavorable) Final to Actual
	Original	Final	Actual	
Revenues				
Grants	\$ -	-	-	-
Gross Receipts Taxes	-	-	-	-
Other	-	-	5,700	5,700
Intergovernmental	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>5,700</u>	<u>5,700</u>
Cash balance carryforward	<u>7,260,028</u>	<u>10,243,095</u>		
Total	<u>\$ 7,260,028</u>	<u>10,243,095</u>		
Expenditures				
General Government	\$ -	-	-	-
Public Works	-	-	-	-
Highways & Streets	-	-	-	-
Capital Improvements	7,260,028	10,243,095	959,814	9,283,281
Debt service -				
Bond issuance & other administrative costs	-	-	-	-
Total Expenditures	<u>\$ 7,260,028</u>	<u>10,243,095</u>	<u>959,814</u>	<u>9,283,281</u>
Other Financing Sources (Uses)				
Issuance of general obligation bonds	\$ -	-	-	-
Premium on sale of bonds	-	-	-	-
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance - Budgetary Basis			\$ (954,114)	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ -	
Adjustments to expenditures for modified accrual purposes			(1,815,116)	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			<u>1,776,384</u>	
Change in fund balance - GAAP basis			<u>\$ (992,846)</u>	

STATE OF NEW MEXICO
SANTA FE COUNTY
Non-Major Capital Projects Funds
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual
Equipment Loan Proceeds
For the Fiscal Year Ended June 30, 2015

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	Budgeted Amounts		Non - GAAP	Variance
	Original	Final	Actual	Favorable (Unfavorable) Final to Actual
Revenues				
Grants	\$ 428,262	428,262	39,977	(388,285)
Loan Proceeds	9,310	9,310	-	(9,310)
Gross Receipts Taxes	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>437,572</u>	<u>437,572</u>	<u>39,977</u>	<u>(397,595)</u>
Cash balance carryforward	-	45,601		
Total	<u>\$ 437,572</u>	<u>483,173</u>		
Expenditures				
General Government	\$ -	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Highways & Streets	-	-	-	-
Capital Improvements	437,572	483,173	32,192	450,981
Debt service -				
Bond issuance & other administrative costs	-	-	-	-
Total Expenditures	<u>\$ 437,572</u>	<u>483,173</u>	<u>32,192</u>	<u>450,981</u>
Other Financing Sources (Uses)				
Issuance of general obligation bonds	\$ -	-	-	-
Premium on sale of bonds	-	-	-	-
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance - Budgetary Basis			\$ 7,785	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ (7,181)	
Adjustments to expenditures for modified accrual purposes			(13,409)	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			<u>13,410</u>	
Change in fund balance - GAAP basis			<u>\$ 605</u>	

STATE OF NEW MEXICO
SANTA FE COUNTY
Non-Major Capital Projects Funds
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual
GOB Series 2013
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Non - GAAP	Variance
	Original	Final	Actual	Favorable (Unfavorable) Final to Actual
Revenues				
Grants	\$ -	-	-	-
Gross Receipts Taxes	-	-	-	-
Other	-	24,564	34,000	9,436
Intergovernmental	-	-	-	-
Total Revenues	-	24,564	34,000	9,436
Cash balance carryforward	6,333,175	15,988,360		
Total	<u>\$ 6,333,175</u>	<u>16,012,924</u>		
Expenditures				
General Government	\$ -	-	-	-
Public Works	-	-	-	-
Highways & Streets	-	-	-	-
Capital Improvements	6,333,175	16,012,924	2,085,138	13,927,786
Debt service -				
Bond issuance & other administrative costs	-	-	-	-
Total Expenditures	<u>\$ 6,333,175</u>	<u>16,012,924</u>	<u>2,085,138</u>	<u>13,927,786</u>
Other Financing Sources (Uses)				
Issuance of general obligation bonds	\$ -	-	-	-
Premium on sale of bonds	-	-	-	-
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance - Budgetary Basis			\$ (2,051,138)	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ -	
Adjustments to expenditures for modified accrual purposes			(1,106,923)	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			<u>981,036</u>	
Change in fund balance - GAAP basis			<u>\$ (2,177,025)</u>	

STATE OF NEW MEXICO
SANTA FE COUNTY
Non-Major Capital Projects Funds
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual
GOB Series 2015
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Non - GAAP	Variance Favorable (Unfavorable) Final to Actual
	Original	Final	Actual	
Revenues				
Grants	\$ -	-	-	-
Gross Receipts Taxes	-	-	-	-
Other	-	-	485	485
Intergovernmental	-	-	-	-
Total Revenues	-	-	485	485
Cash balance carryforward	-	-		
Total	\$ -	-		
Expenditures				
General Government	\$ -	290,000	264,769	25,231
Public Safety	-	-	-	-
Public Works	-	-	-	-
Highways & Streets	-	-	-	-
Capital Improvements	-	-	-	-
Debt service -				
Bond issuance & other administrative costs	-	-	-	-
Total Expenditures	\$ -	290,000	264,769	25,231
Other Financing Sources (Uses)				
Issuance of general obligation bonds	\$ -	290,000	9,056,114	(8,766,114)
Premium on sale of bonds	-	-	-	-
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	290,000	9,056,114	(8,766,114)
Net Change in Fund Balance - Budgetary Basis			\$ 8,791,830	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ -	
Adjustments to expenditures for modified accrual purposes			-	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			-	
Change in fund balance - GAAP basis			\$ 8,791,830	

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STATE OF NEW MEXICO
SANTA FE COUNTY
Non-Major Capital Projects Funds
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual
GOB Series 2001 - Roads/Fire
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Non - GAAP	Variance
	Original	Final	Actual	Favorable (Unfavorable) Final to Actual
Revenues				
Grants	\$ -	-	-	-
Gross Receipts Taxes	-	-	-	-
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	-	-	-	-
Cash balance carryforward	-	265		
Total	<u>-</u>	<u>265</u>		
Expenditures				
General Government	\$ -	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Highways & Streets	-	-	-	-
Capital Improvements	-	265	264	1
Debt service -				
Bond issuance & other administrative costs	-	-	-	-
Total Expenditures	<u>-</u>	<u>265</u>	<u>264</u>	<u>1</u>
Other Financing Sources (Uses)				
Issuance of general obligation bonds	\$ -	-	-	-
Premium on sale of bonds	-	-	-	-
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance - Budgetary Basis			\$ (264)	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ -	
Adjustments to expenditures for modified accrual purposes			-	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			-	
Change in fund balance - GAAP basis			<u>\$ (264)</u>	

STATE OF NEW MEXICO
SANTA FE COUNTY
Non-Major Capital Projects Funds
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual
Facility Bond 1997 - Public Safety
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Non - GAAP Actual	Variance Favorable (Unfavorable) Final to Actual
	Original	Final		
Revenues				
Grants	\$ -	-	-	-
Gross Receipts Taxes	-	-	-	-
Other	-	-	-	-
Total Revenues	-	-	-	-
Cash balance carryforward	-	108		
Total	\$ -	108		
Expenditures				
General Government	\$ -	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Highways & Streets	-	-	-	-
Capital Improvements	-	108	108	-
Debt service -				
Bond issuance & other administrative costs	-	-	-	-
Total Expenditures	\$ -	108	108	-
Other Financing Sources (Uses)				
Issuance of general obligation bonds	\$ -	-	-	-
Premium on sale of bonds	-	-	-	-
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	-	-	-
Net Change in Fund Balance - Budgetary Basis			\$ (108)	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ -	
Adjustments to expenditures for modified accrual purposes			-	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			-	
Change in fund balance - GAAP basis			\$ (108)	

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STATE OF NEW MEXICO
SANTA FE COUNTY
Non-Major Capital Projects Funds
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual
Fire Tax Revenue Bond Proceeds
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Non - GAAP Actual	Variance Favorable (Unfavorable) Final to Actual
	Original	Final		
Revenues				
Grants	\$ -	-	-	-
Gross Receipts Taxes	-	-	-	-
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash balance carryforward	-	17		
Total	<u>\$ -</u>	<u>17</u>		
Expenditures				
General Government	\$ -	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Highways & Streets	-	-	-	-
Capital Improvements	-	17	17	-
Debt service -				
Bond issuance & other administrative costs	-	-	-	-
Total Expenditures	<u>\$ -</u>	<u>17</u>	<u>17</u>	<u>-</u>
Other Financing Sources (Uses)				
Issuance of general obligation bonds	\$ -	-	-	-
Premium on sale of bonds	-	-	-	-
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance - Budgetary Basis			\$ (17)	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ -	
Adjustments to expenditures for modified accrual purposes			-	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			-	
Change in fund balance - GAAP basis			<u>\$ (17)</u>	

STATE OF NEW MEXICO
SANTA FE COUNTY
Non-Major Capital Projects Funds
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual
GOB Series 2001 - Open Space
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Non - GAAP	Variance
	Original	Final	Actual	Favorable (Unfavorable) Final to Actual
Revenues				
Grants	\$ -	-	-	-
Gross Receipts Taxes	-	-	-	-
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	-	-	-	-
Cash balance carryforward	-	693		
Total	<u>\$ -</u>	<u>693</u>		
Expenditures				
General Government	\$ -	-	-	-
Public Works	-	-	-	-
Highways & Streets	-	-	-	-
Capital Improvements	-	693	692	1
Debt service -				
Bond issuance & other administrative costs	-	-	-	-
Total Expenditures	<u>\$ -</u>	<u>693</u>	<u>692</u>	<u>1</u>
Other Financing Sources (Uses)				
Issuance of general obligation bonds	\$ -	-	-	-
Premium on sale of bonds	-	-	-	-
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance - Budgetary Basis			\$ (692)	
Reconciliation to change in fund balance - GAAP Basis				
Revenue accruals, net of prior year revenue reversals			\$ -	
Adjustments to expenditures for modified accrual purposes			-	
Outstanding encumbrances recorded as budgetary expenditures - not for GAAP purposes			-	
Change in fund balance - GAAP basis			<u>\$ (692)</u>	

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AGENCY FUNDS

The following agency funds are maintained by the County.

County Treasurer – To account for collections and payment to the County and other recipient entities of property taxes, interest and penalties billed and collected by the County on their behalf.

Sheriff Forfeiture – To account for assets confiscated during arrests pursuant to Section 30-31-1-1, NMSA, 1978 Compilation. Property is held until disposed of pursuant to court order.

Bail Bond – To account for bond monies held by the County until legal disposition of the appropriate case.

Sheriff Writ – To account for court judgments issued to the Sheriff's department to collect monies or remove property in satisfaction of said judgments.

Adult Inmate Trust – To account for adult inmate monies held by the County until legal disposition of the appropriate case.

Juvenile Inmate Trust – To account for juvenile inmate monies held by the County until legal disposition of the appropriate case.

Region III Narcotic Task Force – To account for grant monies disbursed by Santa Fe County as fiscal agent, held by the multi-jurisdictional Region III Narcotic Task Force to be used for its initiatives.

STATE OF NEW MEXICO
SANTA FE COUNTY
Combining Statement of Fiduciary Assets and Liabilities-Agency Funds
All Agency Funds
June 30, 2015

	County Treasurer	Sheriff Forfeiture	Bail Bond	Sheriff Writ
ASSETS				
Cash and investments - held in trust	\$ 3,466,794	31,276	280,292	5,375
Property taxes receivable	9,000,624	-	-	-
<i>Total Assets</i>	<u>\$ 12,467,418</u>	<u>31,276</u>	<u>280,292</u>	<u>5,375</u>
LIABILITIES				
Deposits held for others	\$ -	31,276	280,292	5,375
Taxes paid in advance	863,119	-	-	-
Due to other Governments	9,000,624	-	-	-
Undistributed taxes to other Governments	2,603,675	-	-	-
<i>Total Liabilities</i>	<u>\$ 12,467,418</u>	<u>31,276</u>	<u>280,292</u>	<u>5,375</u>

Adult Inmate Trust	Juvenile Inmate Trust	Region III Narcotic Task Force	Total
413,203	8,667	6,850	4,212,457
-	-	-	9,000,624
<u>413,203</u>	<u>8,667</u>	<u>6,850</u>	<u>13,213,081</u>
413,203	8,667	6,850	745,663
-	-	-	863,119
-	-	-	9,000,624
-	-	-	2,603,675
<u>413,203</u>	<u>8,667</u>	<u>6,850</u>	<u>13,213,081</u>

STATE OF NEW MEXICO
SANTA FE COUNTY
Combining Statement of Changes in Fiduciary Assets and Liabilities-Agency Funds
For the Fiscal Year Ended June 30, 2015

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<u>COUNTY TREASURER</u>				
<u>Assets</u>				
Cash and investments	\$ 3,516,978	162,917,742	162,967,926	3,466,794
Property taxes receivable	9,306,969	15,427,544	15,733,889	9,000,624
Total assets	<u>\$ 12,823,947</u>	<u>178,345,286</u>	<u>178,701,815</u>	<u>12,467,418</u>
<u>Liabilities</u>				
Due to other governments	\$ 9,306,969	15,427,544	15,733,889	9,000,624
Taxes paid in advance	537,914	2,504,475	2,179,270	863,119
Undistributed taxes to other governments	2,979,064	160,047,062	160,422,451	2,603,675
Total liabilities	<u>\$ 12,823,947</u>	<u>177,979,081</u>	<u>178,335,610</u>	<u>12,467,418</u>
<u>SHERIFF FORFEITURE</u>				
<u>Assets</u>				
Cash and investments	\$ 31,213	63	-	31,276
Total assets	<u>\$ 31,213</u>	<u>63</u>	<u>-</u>	<u>31,276</u>
<u>Liabilities</u>				
Deposits held for others	\$ 31,213	63	-	31,276
Total liabilities	<u>\$ 31,213</u>	<u>63</u>	<u>-</u>	<u>31,276</u>
<u>BAIL BOND</u>				
<u>Assets</u>				
Cash and investments	\$ 279,731	561	-	280,292
Total assets	<u>\$ 279,731</u>	<u>561</u>	<u>-</u>	<u>280,292</u>
<u>Liabilities</u>				
Deposits held for others	\$ 279,731	561	-	280,292
Total liabilities	<u>\$ 279,731</u>	<u>561</u>	<u>-</u>	<u>280,292</u>
<u>SHERIFF WRIT</u>				
<u>Assets</u>				
Cash and investments	\$ 5,359	429	413	5,375
Total assets	<u>\$ 5,359</u>	<u>429</u>	<u>413</u>	<u>5,375</u>
<u>Liabilities</u>				
Deposits held for others	\$ 5,359	429	413	5,375
Total liabilities	<u>\$ 5,359</u>	<u>429</u>	<u>413</u>	<u>5,375</u>

(Continued)

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<u>ADULT INMATE TRUST</u>				
<u>Assets</u>				
Cash and investments	\$ 382,676	811,749	781,222	413,203
Total assets	<u>\$ 382,676</u>	<u>811,749</u>	<u>781,222</u>	<u>413,203</u>
<u>Liabilities</u>				
Deposits held for others	\$ 382,676	811,749	781,222	413,203
Total liabilities	<u>\$ 382,676</u>	<u>811,749</u>	<u>781,222</u>	<u>413,203</u>
<u>JUVENILE INMATE TRUST</u>				
<u>Assets</u>				
Cash and investments	\$ 8,101	6,280	5,714	8,667
Total assets	<u>\$ 8,101</u>	<u>6,280</u>	<u>5,714</u>	<u>8,667</u>
<u>Liabilities</u>				
Deposits held for others	\$ 8,101	6,280	5,714	8,667
Total liabilities	<u>\$ 8,101</u>	<u>6,280</u>	<u>5,714</u>	<u>8,667</u>
<u>REGION III NARCOTIC TASK FORCE</u>				
<u>Assets</u>				
Cash and investments	\$ 3,480	72,197	68,827	6,850
Total assets	<u>\$ 3,480</u>	<u>72,197</u>	<u>68,827</u>	<u>6,850</u>
<u>Liabilities</u>				
Deposits held for others	\$ 3,480	72,197	68,827	6,850
Total liabilities	<u>\$ 3,480</u>	<u>72,197</u>	<u>68,827</u>	<u>6,850</u>
<u>TOTAL AGENCY FUNDS</u>				
<u>Assets</u>				
Cash and investments	\$ 4,227,538	163,809,021	163,824,102	4,212,457
Property taxes receivable	9,306,969	15,427,544	15,733,889	9,000,624
Total assets	<u>\$ 13,534,507</u>	<u>179,236,565</u>	<u>179,557,991</u>	<u>13,213,081</u>
<u>Liabilities</u>				
Due to other governments	\$ 9,306,969	15,427,544	15,733,889	9,000,624
Deposits held for others	710,560	891,279	856,176	745,663
Taxes paid in advance	537,914	2,504,475	2,179,270	863,119
Undistributed taxes to other governments	2,979,064	160,047,062	160,422,451	2,603,675
Total liabilities	<u>\$ 13,534,507</u>	<u>178,870,360</u>	<u>179,191,786</u>	<u>13,213,081</u>



STATISTICAL SECTION

STATISTICAL SECTION

The statistical section presents financial statement trends as well as detailed financial and operational information not available elsewhere in the report. The statistical section is intended to enhance the reader's understanding of the information presented in the financial statements, notes to the financial statements and other supplementary information presented in this report. The statistical section is comprised of the five categories of statistical information presented below.

Financial Trends

These schedules contain information on financial trends to help the reader understand how the County's financial position and financial activities have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the factors affecting the County's ability to generate revenue.

Debt Capacity

These schedules contain information to help the reader evaluate the County's current levels of outstanding debt as well as assess the County's ability to make debt-payments and/or issue additional debt in the future.

Demographic and Economic Information

These schedules present various demographic and economic indicators to help the reader understand the environment in which the County's financial activities take place and to help make comparisons with other Counties.

Operating Information

These schedules contain information about the County's operations and various resources to help the reader draw conclusions as to how the County's financial information relates to the services provided by the County.

**STATE OF NEW MEXICO
SANTA FE COUNTY
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(Unaudited)**

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Governmental Activities										
Invested in capital assets, net of related debt	\$ 15,402,611	\$ 24,256,510	\$ 30,223,432	\$ 2,884,066	\$ 87,213,314	\$ 132,366,999	\$ 124,639,859	\$ 24,886,224	\$ 45,169,178	\$ 76,764,029
Restricted	46,739,368	50,320,041	106,382,250	72,252,546	48,069,112	30,985,985	30,678,614	147,780,759	124,217,639	139,319,113
Unrestricted	55,082,637	74,390,083	41,576,792	105,925,754	20,398,095	10,217,681	50,408,078	42,092,430	73,957,706	(8,494,450)
Total Governmental Activities Net Position	\$ 117,224,616	\$ 148,966,634	\$ 178,182,474	\$ 181,062,366	\$ 155,680,521	\$ 173,570,665	\$ 205,726,551	\$ 214,759,413	\$ 243,344,523	\$ 207,588,692
Business-Type Activities										
Invested in capital assets, net of related debt	\$ 5,880,142	\$ 6,795,016	\$ 24,647,903	\$ 67,869,959	\$ 130,494,479	\$ 141,600,472	\$ 142,676,638	\$ 143,021,433	\$ 141,724,453	\$ 134,830,541
Restricted	2,387,579	2,387,579	2,249,600	-	-	2,058,886	-	-	-	-
Unrestricted	15,026,541	18,952,595	21,088,303	10,701,894	12,475,204	11,576,930	10,301,147	10,119,152	14,674,080	15,738,607
Total Business-Type Activities Net Position	\$ 23,294,262	\$ 28,135,190	\$ 47,985,806	\$ 78,571,853	\$ 142,969,683	\$ 155,236,288	\$ 152,977,785	\$ 153,140,585	\$ 156,398,533	\$ 150,569,148
Primary Government										
Invested in capital assets, net of related debt	\$ 21,282,753	\$ 31,051,526	\$ 54,871,335	\$ 70,754,025	\$ 217,707,793	\$ 273,967,471	\$ 267,316,497	\$ 167,907,657	\$ 186,893,631	\$ 211,594,570
Restricted	49,126,947	52,707,620	108,631,850	72,252,546	48,069,112	33,044,871	30,678,614	147,780,759	124,217,639	139,319,113
Unrestricted	70,109,178	93,342,678	62,665,095	116,627,648	32,873,299	21,794,611	60,709,225	52,211,582	88,631,786	7,244,157
Total Primary Government Net Position	\$ 140,518,878	\$ 177,101,824	\$ 226,168,280	\$ 259,634,219	\$ 298,650,204	\$ 328,806,953	\$ 358,704,336	\$ 367,899,998	\$ 399,743,056	\$ 358,157,840

Source:
County Financial Records

**STATE OF NEW MEXICO
SANTA FE COUNTY
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(Unaudited)**

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
EXPENSES										
Governmental Activities:										
General Government	\$ 19,721,746	\$ 23,375,447	\$ 20,460,705	\$ 20,430,292	\$ 25,172,987	\$ 20,507,599	\$ 18,783,921	\$ 24,478,996	\$ 23,975,201	\$ 27,191,186
Public Safety	12,951,297	15,354,442	19,628,976	46,475,476	40,389,110	45,421,966	45,179,971	45,927,496	46,116,609	47,837,664
Culture & Recreation	502,693	924,166	843,270	967,360	1,433,402	10,950,419	3,128,532	2,322,140	2,072,097	2,113,464
Public Works	-	-	-	-	3,654,201	3,749,786	4,328,527	5,865,205	5,200,881	5,706,823
Highways & Streets	10,055,141	8,399,402	8,300,186	10,612,531	7,496,148	12,261,763	22,260,565	15,372,972	12,146,864	11,799,859
Health & Welfare	20,227,701	23,325,113	19,346,054	21,718,445	16,840,758	6,755,667	4,178,798	7,997,909	10,363,114	8,376,767
Economic Development	316,602	271,025	2,121,000	591,807	-	-	-	-	-	-
Housing	-	-	-	-	-	3,284,034	2,952,147	3,104,389	2,956,709	2,720,326
Interest on Long-Term Debt	2,211,444	3,248,751	4,031,630	7,546,977	8,135,830	9,457,847	9,253,219	8,826,158	7,426,852	9,087,710
Total Government Activities Expenses	65,986,624	74,898,346	74,731,821	108,342,888	103,122,436	112,389,081	110,065,680	113,895,265	110,258,327	114,833,799
Business-Type Activities:										
Housing Services	1,618,964	1,672,159	1,365,632	1,369,185	1,072,978	1,017,817	1,408,845	1,174,668	1,139,191	1,093,347
Utilities	1,483,430	1,717,595	1,862,088	1,947,173	2,295,463	2,576,235	6,018,733	5,920,643	4,977,961	8,592,558
Jail Operations ¹	20,967,958	20,001,791	22,335,307	-	-	-	-	-	-	-
Regional Planning Authority	9,359	80,779	105,876	114,275	91,508	8,491	3,722	30,036	13,543	-
Home Sales	838,910	737,445	376,597	54,342	-	-	132,395	256,773	14,023	9,781
Total Business-Type Expenses	24,918,621	24,209,769	26,045,500	3,484,975	3,459,949	3,602,543	7,563,695	7,382,120	6,144,718	9,695,686
Total Primary Government Expenses	\$ 90,905,245	\$ 99,108,115	\$ 100,777,321	\$ 111,827,863	\$ 106,582,385	\$ 115,991,624	\$ 117,629,375	\$ 121,277,385	\$ 116,403,045	\$ 124,529,485
PROGRAM REVENUES										
Government Activities:										
Charges for Services										
General Government	\$ 5,759,387	\$ 1,946,748	\$ 1,681,958	\$ 1,888,880	\$ 2,445,628	\$ 2,041,593	\$ 3,162,962	\$ 3,051,347	\$ 2,751,837	\$ 2,526,887
Public Safety	-	2,879,642	2,227,753	12,139,863	5,921,693	4,935,134	5,428,742	8,617,806	8,317,627	6,022,240
Culture & Recreation	-	-	-	-	-	600	-	-	-	-
Highways and Streets	-	11,809	7,985	9,316	7,699	13,683	-	-	9,392	6,432
Health and Welfare	4,068,710	8,523,049	7,546,788	5,007,238	2,683,083	395,733	2,490	2,225	50,824	106,408
Economic Development	-	-	-	7,500	-	-	-	-	-	-
Housing	-	-	-	-	-	37,588	153,603	164,719	167,071	410,101
Operating Grants and Contributions										
General Government	1,755,181	2,085,995	1,198,786	1,988,904	2,395,971	1,663,540	2,486,535	1,878,468	1,146,447	834,076
Public Safety	1,268,518	2,002,967	1,866,063	1,962,919	4,374,199	4,827,758	3,636,807	3,715,425	3,852,412	4,545,185
Culture & Recreation	123,400	432,683	880	55,814	4,000	9,669,457	1,526,103	-	2,499	255,000
Public Works	-	-	-	-	-	-	3,165,771	784,378	-	-
Highways and Streets	42,406	42,830	42,743	3,268,857	69,549	28,708	69,725	63,593	63,598	11,566
Health and Welfare	3,891,159	4,874,754	5,424,911	5,075,803	3,665,201	2,492,462	1,414,369	1,368,512	1,322,984	1,951,567
Economic Development	9,000	-	5,000	5,000	-	-	-	-	-	-
Housing	-	-	-	-	-	2,411,807	2,223,716	1,922,580	2,427,113	1,782,315
Capital Grants and Contributions										
General Government	-	3,182,832	4,372,730	2,822,093	1,198,334	3,807,693	1,428,040	-	-	-
Public Safety	-	-	-	-	-	-	-	715,370	-	-
Culture & Recreation	-	-	-	-	-	-	-	2,432	264,806	1,658,376
Public Works	-	-	-	-	-	-	-	-	255,036	257,071
Highways and Streets	2,180,528	1,087,908	894,908	797,657	8,101	268,287	825,981	524,966	574,948	735,614
Health and Welfare	-	-	-	-	415,624	-	-	819,786	-	-
Housing	-	-	-	-	-	519,282	251,108	335,998	-	-
Total Government Activities Program Revenue	19,098,289	27,071,217	25,270,505	35,029,844	23,189,082	33,113,325	25,775,952	23,967,605	21,206,594	21,102,838
Business-Type Activities:										
Charges for Services										
Housing Services	409,788	367,009	393,025	361,094	383,488	264,402	349,916	416,085	431,989	461,255
Utilities	1,740,658	1,615,716	1,958,612	1,898,884	1,452,315	2,072,078	2,466,334	3,335,366	8,585,128	4,466,546
Jail Operations ¹	10,848,317	12,483,710	12,288,304	-	-	-	-	-	-	-
Regional Planning Authority	-	38,688	37,231	70,947	43,033	5,000	3,986	14,148	-	-
Home Sales	1,296,346	516,045	169,974	-	-	-	4,137	-	31,038	-
Operating Grants and Contributions										
Housing Services	725,035	592,183	654,615	632,465	469,327	717,719	438,353	423,198	524,444	523,288
Utilities	70,297	-	-	161,220	454,889	-	-	-	-	-
Jail Operations ¹	15,897	117,201	310,216	-	-	-	-	-	-	-
Capital Grants and Contributions										
Utilities	-	502,625	-	2,435,730	-	-	-	-	-	-
Total Business-Type Activities Program Revenue	15,106,338	16,233,177	15,811,977	5,560,340	2,803,052	3,059,199	3,262,726	4,188,797	9,572,599	5,451,089
Total Primary Government Program Revenues	\$ 34,204,627	\$ 43,304,394	\$ 41,082,482	\$ 40,590,184	\$ 25,992,134	\$ 36,172,524	\$ 29,038,678	\$ 28,156,402	\$ 30,779,193	\$ 26,553,927
Net (Expenses)/Revenue										
Governmental Activities	(46,888,335)	(47,827,129)	(49,461,316)	(73,313,044)	(79,933,354)	(79,275,756)	(84,289,728)	(89,927,660)	(89,051,733)	(93,730,961)
Business-Type Activities	(9,812,283)	(7,976,592)	(10,233,523)	2,075,365	(656,897)	(543,344)	(4,300,969)	(3,193,323)	3,427,881	(4,244,597)
Total Primary Governmental Net Expenses	\$ (56,700,618)	\$ (55,803,721)	\$ (59,694,839)	\$ (71,237,679)	\$ (80,590,251)	\$ (79,819,100)	\$ (88,590,697)	\$ (93,120,983)	\$ (85,623,852)	\$ (97,975,558)

(Continued)

**STATE OF NEW MEXICO
SANTA FE COUNTY
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(Unaudited)**

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
GENERAL REVENUE AND OTHER CHANGES IN NET POSITION										
Government Activities:										
Taxes:										
Property Taxes	\$ 39,207,706	\$ 41,815,900	\$ 46,843,268	\$ 52,590,671	\$ 57,662,387	\$ 59,288,429	\$ 58,870,697	\$ 50,498,986	\$ 59,733,627	\$ 61,377,367
Gross Receipt Taxes	32,550,085	35,791,058	48,941,331	41,464,519	42,920,336	37,989,774	48,434,191	39,875,559	47,999,014	47,801,199
Other Taxes	2,249,213	2,250,058	2,194,386	2,050,446	2,029,969	6,531,461	5,572,038	6,063,758	1,262,783	2,185,022
Investment Income	3,951,150	6,695,660	8,159,358	5,560,567	4,115,458	2,244,503	1,891,471	2,973,577	1,883,376	2,049,343
Other	515,308	1,073,790	246,436	796,363	-	-	-	-	2,159,729	1,298,075
Contribution not Restricted to a Specific Program	1,508,735	4,444,260	1,268,029	1,579,734	-	-	-	-	-	-
Transfers	(18,781,331)	(12,501,579)	(29,779,281)	(36,787,138)	(54,111,862)	(21,031,925)	1,652,350	(319,043)	-	-
Total Government Activities	61,200,866	79,569,147	77,873,527	67,255,162	52,616,288	85,022,242	116,420,747	99,092,837	113,038,529	114,711,006
Business-Type Activities:										
Investment Income	191,709	284,761	286,131	69,993	29,894	23,788	21,377	31,879	43,092	112,131
Other	17,688	31,180	18,727	18,440	-	-	3,673,439	3,005,200	-	-
Transfers	18,781,331	12,501,579	29,779,281	36,787,138	54,111,862	21,031,925	(1,652,350)	319,043	-	-
Total Business-Type Activities	18,990,728	12,817,520	30,084,139	36,875,571	54,141,756	21,055,713	2,042,466	3,356,122	43,092	112,131
Total Primary Government	<u>\$ 80,191,594</u>	<u>\$ 92,386,667</u>	<u>\$ 107,957,666</u>	<u>\$ 104,130,733</u>	<u>\$ 106,758,044</u>	<u>\$ 106,077,955</u>	<u>\$ 118,463,213</u>	<u>\$ 102,448,959</u>	<u>\$ 113,081,621</u>	<u>\$ 114,823,137</u>
Changes in Net Position										
Governmental Activities	14,312,531	31,742,018	28,412,211	(6,057,882)	(27,317,066)	5,746,486	32,131,019	9,165,177	23,986,796	20,980,045
Business-Type Activities	9,178,445	4,840,928	19,850,616	38,950,936	53,484,859	20,512,369	(2,258,503)	162,799	3,470,973	(4,132,466)
Total Primary Governmental Net Expenses	<u>\$ 23,490,976</u>	<u>\$ 36,582,946</u>	<u>\$ 48,262,827</u>	<u>\$ 32,893,054</u>	<u>\$ 26,167,793</u>	<u>\$ 26,258,855</u>	<u>\$ 29,872,516</u>	<u>\$ 9,327,976</u>	<u>\$ 27,457,769</u>	<u>\$ 16,847,579</u>

(Concluded)

Source:

County Financial Records

Notes:

¹ Jail Operations transitioned from a Business-Type Activity in FY 2008 to a Governmental Activity in FY 2009

**STATE OF NEW MEXICO
SANTA FE COUNTY
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Unaudited)**

	2006	2007	2008	2009	2010	2011 ^(a)	2012	2013	2014	2015
General Fund										
Reserved	\$ 2,231,266	\$ 2,564,302	\$ 3,677,892	\$ 3,225,140	\$ 2,850,794	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	25,349,875	35,993,649	41,472,345	39,468,457	41,355,518	-	-	-	-	-
Nonspendable	-	-	-	-	-	-	-	48,450	122,035	130,298
Restricted:										
Debt Service	-	-	-	-	-	1,866,606	1,892,867	1,967,556	2,140,006	2,191,956
Statutory budget reserve	-	-	-	-	-	14,794,284	25,129,222	28,302,242	26,519,171	12,886,281
Loan guarantee - Santa Fe Studios	-	-	-	-	-	-	-	-	-	6,058,730
Committed:										
Contingency reserve above requirement	-	-	-	-	-	7,500,000	7,500,000	7,500,000	7,500,000	7,671,654
Loan guarantee - Santa Fe Studios	-	-	-	-	-	6,500,000	6,500,000	6,300,000	6,300,000	-
Fixed Asset Replacement	-	-	-	-	-	-	7,000,000	10,000,000	12,000,000	-
Disaster Recovery	-	-	-	-	-	-	-	5,000,000	5,000,000	4,853,857
Facility/Infrastructure	-	-	-	-	-	-	-	5,000,000	7,000,000	4,853,857
Uninsured Losses	-	-	-	-	-	-	-	-	-	3,088,818
Assigned	-	-	-	-	-	-	-	-	-	26,834,420
Unassigned	-	-	-	-	-	27,549,516	23,580,299	5,322,287	6,325,975	6,096,658
Total General Fund	\$ 27,581,141	\$ 38,557,951	\$ 45,150,237	\$ 42,693,597	\$ 44,206,312	\$ 58,210,406	\$ 71,602,388	\$ 69,440,535	\$ 72,907,187	\$ 74,666,529
All Other Governmental Funds:										
Reserved	\$ 17,502,057	\$ 26,960,654	\$ 29,417,005	\$ 75,966,770	\$ 49,585,177	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, Reported In:										
Special Revenue Funds	17,833,766	23,150,533	34,919,466	47,650,133	28,530,071	-	-	-	-	-
Contingency	2,129,729	2,129,729	-	-	-	-	-	-	-	-
Capital Project Funds	45,914,444	63,988,066	61,050,512	61,175,396	21,813,323	-	-	-	-	-
Debt Service Funds	-	-	-	-	4,837,427	-	-	-	-	-
Undesignated	25,000	(614,659)	(823,300)	(1,061,149)	64,171,872	-	-	-	-	-
Nonspendable	-	-	-	-	-	25,702	19,833	115,089	613,477	628,060
Restricted	-	-	-	-	-					
Debt Service	-	-	-	-	-	15,367,074	15,554,402	12,976,497	11,232,761	16,842,209
Capital Projects	-	-	-	-	-	62,340,031	69,082,502	66,080,878	59,458,056	64,112,993
Statutory budget reserve	-	-	-	-	-	659,735	-	-	-	-
Other Contractual & Statutory Requirements	-	-	-	-	-	64,728,857	36,336,479	38,453,584	46,740,176	49,485,622
Committed	-	-	-	-	-					
Contingency reserve above requirement	-	-	-	-	-	2,889,350	1,660,520	4,880,641	4,960,542	8,250,678
Emergency Communication Operations	-	-	-	-	-	546,060	561,601	720,273	1,212,627	250,000
Unassigned	-	-	-	-	-	(2,687,962)	-	-	-	(250,449)
Total All Other Governmental Funds	\$ 83,404,996	\$ 115,614,323	\$ 124,563,683	\$ 183,731,150	\$ 168,937,870	\$ 143,868,847	\$ 123,215,337	\$ 123,226,962	\$ 124,217,639	\$ 139,319,113

Source:
County Financial Records

Notes:
(a) Santa Fe County has implemented the formatting of GASB 54 starting with Fiscal Year 2011.
We have not restated the previous years balances.

STATE OF NEW MEXICO
SANTA FE COUNTY
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Unaudited)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
REVENUES										
Taxes:										
Property	\$ 38,245,048	\$ 42,039,060	\$ 45,625,793	\$ 51,428,462	\$ 56,460,921	\$ 59,817,141	\$ 57,916,764	\$ 57,969,325	\$ 60,821,645	\$ 62,338,152
Gross Receipts	31,465,766	35,791,058	48,941,331	41,464,519	42,920,336	37,989,774	48,434,191	39,875,559	47,999,014	47,801,199
Other Taxes and Assessments	3,532,301	2,250,058	2,194,386	2,050,446	2,030,905	6,080,728	5,572,038	6,063,758	1,262,783	2,185,022
Grants & Intergovernmental	9,270,192	13,709,969	13,806,021	12,656,310	14,934,481	23,060,363	15,968,273	11,205,612	9,909,843	12,030,770
Investment Income	3,951,150	6,695,660	8,159,358	5,560,567	4,115,458	2,244,503	1,891,471	2,170,084	1,883,376	2,049,343
Charges for Services	9,828,097	13,361,248	11,464,484	19,052,797	7,522,821	6,326,762	7,723,117	10,713,152	10,138,792	7,810,944
Other Revenues	515,308	1,073,790	246,436	796,363	253,334	1,575,697	2,173,111	2,048,841	3,019,560	1,796,247
Total Revenues	96,807,862	114,920,843	130,437,809	133,009,464	128,238,256	137,094,968	139,678,965	130,046,331	135,035,013	136,011,677
EXPENDITURES										
General Government	15,773,920	18,633,142	18,870,405	17,683,987	21,622,087	21,100,147	19,755,009	23,035,784	22,716,971	25,034,437
Public Safety	10,298,115	12,078,181	18,682,029	44,431,832	37,150,273	42,322,285	44,075,273	44,908,601	44,889,242	44,872,493
Culture & Recreation	436,995	843,040	819,822	939,209	1,377,620	10,567,112	4,571,600	1,701,100	1,307,602	1,311,061
Public Works	-	-	-	-	3,654,201	3,749,786	4,328,527	5,865,205	6,200,881	5,084,907
Highways & Streets	7,282,509	6,244,351	7,376,605	9,864,709	6,351,630	11,201,879	21,156,704	29,994,960	16,070,884	8,881,020
Health & Welfare	19,768,659	22,758,268	19,182,217	18,321,745	16,515,782	12,594,831	13,755,032	7,342,469	9,457,093	7,775,686
Economic Development	316,602	271,025	2,121,000	591,807	-	-	-	-	-	-
Housing	-	-	-	-	-	3,284,034	2,952,147	3,104,389	2,956,709	2,732,263
Capital Outlay	16,904,862	14,248,138	46,400,083	58,273,266	77,254,411	37,422,591	16,966,734	12,156,455	8,349,712	13,547,187
Debt Service:										
Principal	3,454,565	7,878,684	7,641,915	10,364,731	8,975,000	12,106,332	11,729,972	11,928,535	9,638,554	10,091,093
Interest	3,568,515	4,262,283	4,726,094	6,625,861	8,983,979	9,438,259	9,239,266	9,003,472	8,983,450	8,872,993
Issuance Costs & Other	166,245	94,113	124,103	342,296	734,314	192,831	62,579	304,019	6,586	3,835
Total Expenditures	77,970,987	87,311,225	125,944,273	167,439,443	182,619,297	163,980,087	148,592,843	149,344,989	130,577,684	128,206,975
Excess (deficiency) of Revenue over Expenditures	18,836,875	27,609,618	4,493,536	(34,429,979)	(54,381,041)	(26,885,119)	(8,913,878)	(19,298,658)	4,457,329	7,804,702
Other Finance Sources (Uses)										
Transfer from other Funds	\$ 7,437,995	\$ 4,647,026	\$ 8,387,078	\$ 26,028,217	\$ 47,716,485	\$ 11,502,436	\$ 16,224,562	\$ 52,858,638	\$ 51,366,444	\$ 51,634,135
Transfer to other Funds	(18,597,746)	(16,183,445)	(19,900,780)	(27,697,075)	(52,486,395)	(12,933,600)	(14,572,212)	(53,177,674)	(51,366,444)	(51,634,135)
Proceeds from Refunding Issue	8,604,656	-	-	-	-	23,719	-	-	-	-
Payment to Refunded Bonds Escrow Agent	(8,556,109)	-	-	-	(13,899,584)	-	-	-	-	(44,246,869)
Premium on Sales of Bonds	-	-	-	-	2,890,369	227,635	-	-	-	6,082,983
Loan Proceeds	-	-	-	-	-	500,000	-	-	-	-
Proceeds from Bonds	20,894,899	25,033,237	20,045,151	79,889,485	57,005,000	16,500,000	-	19,937,192	-	47,220,000
Total Other Financing Sources (Uses)	9,783,695	13,496,818	8,531,449	78,220,627	41,225,875	15,820,190	1,652,350	19,618,156	-	9,056,114
Net change in fund balances	\$ 28,620,570	\$ 41,106,436	\$ 13,024,985	\$ 43,790,648	\$ (13,155,166)	\$ (11,064,929)	\$ (7,261,528)	\$ 319,498	\$ 4,457,329	\$ 16,860,816
Debt service as a percentage of noncapital expenditures ^(a)	11.50%	16.40%	15.55%	15.56%	11.52%	15.42%	18.14%	17.85%	16.79%	17.48%

Notes:
(a) This ratio uses expenditures for capital asset amount found in the Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances

Source:
County Financial Records

**STATE OF NEW MEXICO
SANTA FE COUNTY
GROSS RECEIPT TAX RATES
LAST FIVE FISCAL YEARS (TEN PERIODS)
(Unaudited)**

Governmental Entity	Location Code	July - Dec, 2010	Jan - June, 2011	July - Dec, 2011	Jan - June, 2012	July - Dec, 2012	Jan - June, 2013	July - Dec, 2013	Jan - June, 2014	July - Dec, 2014	Jan - June, 2015
Edgewood	01-320	7.8750%	7.8750%	7.8750%	7.8750%	7.8750%	7.8750%	7.8750%	7.8750%	7.8750%	7.8750%
Espanola (Santa Fe County)	01-226	8.4375%	8.4375%	8.4375%	8.4375%	8.4375%	8.4375%	8.4375%	8.4375%	8.8125%	8.8125%
Espanola/Santa Clara Grant ^{(1) a}	01-903	8.4375%	8.4375%	8.4375%	8.4375%	8.4375%	8.4375%	8.4375%	8.4375%	8.8125%	8.8125%
Espanola/Santa Clara Grant ^{(2) a}	01-904	8.4375%	8.4375%	8.4375%	8.4375%	8.4375%	8.4375%	8.4375%	8.4375%	8.8125%	8.8125%
Kewa Pueblo ⁽¹⁾ - Formerly Santo Domingo Pueblo	01-973	6.6250%	6.6250%	6.6250%	6.6250%	6.6250%	6.6250%	6.8750%	6.8750%	6.8750%	6.8750%
Kewa Pueblo ⁽²⁾ - Formerly Santo Domingo Pueblo	01-974	6.6250%	6.6250%	6.6250%	6.6250%	6.6250%	6.6250%	6.8750%	6.8750%	6.8750%	6.8750%
Nambe Pueblo ⁽¹⁾	01-951	6.6250%	6.6250%	6.6250%	6.6250%	6.6250%	6.6250%	6.8750%	6.8750%	6.8750%	6.8750%
Nambe Pueblo ⁽²⁾	01-952	6.6250%	6.6250%	6.6250%	6.6250%	6.6250%	6.6250%	6.8750%	6.8750%	6.8750%	6.8750%
Pojoaque Pueblo ⁽¹⁾	01-961	6.6250%	6.6250%	6.6250%	6.6250%	6.6250%	6.6250%	6.8750%	6.8750%	6.8750%	6.8750%
Pojoaque Pueblo ⁽²⁾	01-962	6.6250%	6.6250%	6.6250%	6.6250%	6.6250%	6.6250%	6.8750%	6.8750%	6.8750%	6.8750%
Pueblo de Cochiti ⁽¹⁾	01-971	6.6250%	6.6250%	6.6250%	6.6250%	6.6250%	6.6250%	6.8750%	6.8750%	6.8750%	6.8750%
Pueblo de Cochiti ⁽²⁾	01-972	6.6250%	6.6250%	6.6250%	6.6250%	6.6250%	6.6250%	6.8750%	6.8750%	6.8750%	6.8750%
Pueblo de San Ildefonso ⁽¹⁾	01-975	No Tax Rate	No Tax Rate	No Tax Rate	No Tax Rate	No Tax Rate	No Tax Rate	No Tax Rate	6.8750%	6.8750%	6.8750%
Pueblo de San Ildefonso ⁽²⁾	01-976	No Tax Rate	No Tax Rate	No Tax Rate	No Tax Rate	No Tax Rate	No Tax Rate	No Tax Rate	6.8750%	6.8750%	6.8750%
Santa Clara Pueblo ⁽¹⁾	01-901	6.6250%	6.6250%	6.6250%	6.6250%	6.6250%	6.6250%	6.8750%	6.8750%	6.8750%	6.8750%
Santa Clara Pueblo ⁽²⁾	01-902	6.6250%	6.6250%	6.6250%	6.6250%	6.6250%	6.6250%	6.8750%	6.8750%	6.8750%	6.8750%
Santa Fe (City)	01-123	8.1875%	8.1875%	8.1875%	8.1875%	8.1875%	8.1875%	8.1875%	8.1875%	8.1875%	8.1875%
Santa Fe Indian School/Nineteen Pueblos of NM ⁽¹⁾	01-907	No Tax Rate	8.1875%	8.1875%	8.1875%	8.1875%	8.1875%	8.1875%	8.1875%	8.1875%	8.1875%
Santa Fe Indian School/Nineteen Pueblos of NM ⁽²⁾	01-908	No Tax Rate	8.1875%	8.1875%	8.1875%	8.1875%	8.1875%	8.1875%	8.1875%	8.1875%	8.1875%
Pueblo of Tesuque ⁽¹⁾	01-953	No Tax Rate	No Tax Rate	6.6250%	6.6250%	6.6250%	6.6250%	6.8750%	6.8750%	6.8750%	6.8750%
Pueblo of Tesuque ⁽²⁾	01-954	No Tax Rate	No Tax Rate	6.6250%	6.6250%	6.6250%	6.6250%	6.8750%	6.8750%	6.8750%	6.8750%
Remainder of County	01-001	6.6250%	6.6250%	6.6250%	6.6250%	6.6250%	6.6250%	6.8750%	6.8750%	6.8750%	6.8750%

Source:
State of New Mexico, Taxation & Revenue Department

Notes:
(1) Sales to tribal entities or members
(2) Sales to tribal non-members by tribal non-members
a. Businesses located on Pueblo land within the city limit
(3) The State of New Mexico receives the first 5.125% of the GRT; the remainder is specific to the government entity and the County.

STATE OF NEW MEXICO
SANTA FE COUNTY
GROSS RECEIPTS TAX COLLECTIONS
LAST TEN FISCAL YEARS
(Unaudited)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
GENERAL FUND	\$ 4,717,621	\$ 4,820,373	\$ 5,250,840	\$ 4,884,472	\$ 4,512,497	\$ 4,383,915	\$ 4,522,525	\$ 4,530,980	\$ 4,766,040	\$ 4,822,829
INDIGENT	4,717,621	4,820,373	5,250,840	4,884,472	4,512,497	4,383,915	4,522,555	4,530,980	4,766,040	4,822,829
HEALTH CARE/EMS	4,717,621	4,820,373	5,250,942	4,884,472	4,512,497	4,383,915	4,522,525	4,530,980	4,766,040	4,822,829
ENVIRONMENTAL	817,949	879,006	977,465	915,639	822,479	677,749	650,840	630,373	704,415	699,698
INFRASTRUCTURE	816,042	875,565	976,949	914,739	822,185	677,567	650,572	630,288	704,400	698,469
FIRE ⁽¹⁾	1,635,893	1,758,013	1,954,930	1,347,288	63,354	52,738	47,314	42,321	1,124,422	1,375,983
CAPITAL OUTLAY	9,150,906	9,602,024	10,479,955	9,751,323	9,015,473	8,761,470	9,040,335	9,060,278	9,528,695	9,635,152
CORRECTIONS	4,516,493	4,731,246	5,227,015	4,863,969	4,500,931	4,372,212	4,512,508	4,527,326	4,760,951	4,814,532
GENERAL FUND (1/16TH) ⁽²⁾	375,620	2,410,186	2,625,420	2,442,212	2,256,248	2,191,958	2,261,262	2,265,490	2,383,020	2,411,414
EMERGENCY & MEDICAL ⁽³⁾	-	-	7,514,986	8,682,477	7,938,027	7,722,808	7,973,863	8,018,820	8,521,700	8,635,691
REGIONAL TRANSIT DISTRICT ⁽⁴⁾	-	-	-	-	3,204,905	3,834,023	3,971,276	3,993,667	4,233,049	4,295,081
EQUALIZATION ⁽⁵⁾	-	-	-	-	273,845	271,917	512,493	636,622	669,608	543,605
TOTAL GRT COLLECTED	<u>\$ 31,465,766</u>	<u>\$ 34,717,158</u>	<u>\$ 45,509,342</u>	<u>\$ 43,571,064</u>	<u>\$ 38,956,187</u>	<u>\$ 41,714,187</u>	<u>\$ 43,188,068</u>	<u>\$ 43,398,123</u>	<u>\$ 46,928,382</u>	<u>\$ 47,578,111</u>

Source:
County Financial Records

Notes:
(1) The Fire GRT Sunsetting in June 2009 and was re-established in July 2013; taxes collected between these dates are due to delinquent payments.
(2) The General Fund additional 1/16th GRT went into effect starting in January 2006
(3) The Emergency & Medical GRT went into effect starting in July 2007
(4) The Regional Transit District GRT went into effect starting in July 2009.
(5) The Equalization GRT was started by the state in FY 2010 to help smaller counties that do not generate extensive GRT collections.

STATE OF NEW MEXICO
SANTA FE COUNTY
FEDERAL AND STATE FUNDS RECEIVED (INTERGOVERNMENTAL)
LAST TEN FISCAL YEARS
(Unaudited)

RECIPIENT DEPT./DIVISION	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
FEDERAL										
Payment in Lieu of Taxes	\$ 426,443	\$ 433,475	\$ 431,194	\$ 424,817	\$ 257,782	\$ 701,166	\$ 670,806	\$ 682,763	\$ 668,483	\$ 698,926
Taylor Grazing	938	950	880	714	737	1,078	1,036	1,411	675	721
Health & Human Services	319,017	292,958	181,391	-	-	-	-	-	-	33,758
Land Use/Economic Development	-	-	-	28,329	31,671	217,231	308,135	278,749	24,866	-
Road Projects	42,406	42,830	42,743	69,605	69,549	63,814	776,521	107,145	163,069	157,160
Fire	136,769	149,477	150,722	137,283	109,313	229,914	470,529	575,846	264,642	396,057
Sheriff	479,235	506,607	596,453	488,451	1,161,577	646,234	748,384	654,867	497,813	516,261
Corrections	26,897	101,001	185,870	119,856	87,790	123,054	118,922	29,902	83,442	147,541
Housing	3,352,305	2,876,274	3,121,271	2,979,270	3,195,679	4,139,887	2,797,592	2,654,264	2,929,739	2,357,350
Public Works/Projects & Facilities	300,000	480,822	51,861	55,100	3,600	78,366	416,572	50,222	63,598	120,767
Total Federal Funds Received	<u>5,084,009</u>	<u>4,884,395</u>	<u>4,762,385</u>	<u>4,303,425</u>	<u>4,917,697</u>	<u>6,200,744</u>	<u>6,308,496</u>	<u>5,035,169</u>	<u>4,696,326</u>	<u>4,428,540</u>
STATE										
Lodger's Tax Advisory Board	9,000	-	-	5,000	4,000	2,850	2,100	-	-	-
Health & Human Services	989,056	684,106	728,419	595,324	1,534,665	855,669	1,203,143	1,388,883	655,594	26,160
DWI Prevention	418,306	821,834	1,051,826	1,134,017	1,129,088	1,122,172	1,125,077	1,187,962	1,233,274	1,268,934
Land Use/Economic Development	24,321	5,891	18,419	3,247	39,156	4,768,890	4,594,667	582,943	2,500	255,000
Road Projects	893,201	1,231,041	400,429	2,177,789	3,000,021	245,447	-	319,208	100,000	563,525
Solid Waste	1,972	-	-	-	-	70,255	60,605	1,902	670	4,885
Fire	1,179,737	1,586,337	2,377,903	2,645,199	2,372,404	2,577,328	2,507,752	2,397,620	2,243,606	2,807,986
Clerk	-	-	-	-	10,200	-	5,950	-	-	-
Sheriff	146,056	76,500	189,664	470,186	180,691	552,436	146,683	87,544	109,757	105,955
Water/Wastewater Projects	70,297	-	-	52,703	-	-	-	-	36,730	239,791
Housing	-	-	26,511	77,973	218,058	110,153	98,694	89,592	22,365	-
Corrections	620,508	174,915	59,692	1,391	-	-	-	-	-	-
RECC	-	-	15,113	4,073	19,762	7,191	17,002	17,060	24,704	16,779
Public Works/Projects & Facilities	543,772	1,935,003	5,507,747	2,359,499	1,906,144	3,093,885	1,633,508	499,122	174,607	573,570
Total State Funds Received	<u>4,896,228</u>	<u>6,515,627</u>	<u>10,375,724</u>	<u>9,526,403</u>	<u>10,414,191</u>	<u>13,406,276</u>	<u>11,395,182</u>	<u>6,571,835</u>	<u>4,603,807</u>	<u>5,862,585</u>
 TOTAL INTERGOVERNMENTAL FUNDS	 <u>\$ 9,980,237</u>	 <u>\$ 11,400,021</u>	 <u>\$ 15,138,109</u>	 <u>\$ 13,829,827</u>	 <u>\$ 15,331,888</u>	 <u>\$ 19,607,020</u>	 <u>\$ 17,703,678</u>	 <u>\$ 11,607,004</u>	 <u>\$ 9,300,134</u>	 <u>\$ 10,291,126</u>

Source:
County Financial Records

STATE OF NEW MEXICO
SANTA FE COUNTY
TAXABLE VALUE OF PROPERTY
LAST TEN TAX YEARS
(Unaudited)

Tax Year	Land	Improvements	Personal Property	Manufactured Homes	Livestock	State Assessed Property	Exemptions	Total Taxable Value ^(a)	Estimated Fair Market Value ^(b)
2005	1,654,986,091	3,088,794,100	77,731,177	45,944,803	1,758,318	84,806,674	(66,679,684)	4,800,776,487	14,602,368,513
2006	1,819,334,132	3,437,062,333	83,859,044	45,489,768	1,486,907	90,254,347	(72,471,765)	5,313,273,512	16,157,235,831
2007	2,090,684,817	3,841,567,285	78,645,363	39,010,403	1,541,647	99,486,137	(76,044,905)	5,973,862,963	18,149,723,604
2008	2,159,573,905	4,141,055,798	179,454,878 ^(c)	40,117,353	1,878,466	94,684,911	(77,788,303)	6,442,413,631	19,560,605,802
2009	2,260,016,760	4,363,742,547	71,683,058	41,121,260	1,477,137	90,225,478	(123,648,548)	6,612,915,077	20,209,690,875
2010	2,244,425,979	4,552,624,252	67,451,594	38,167,770	1,334,387	114,007,489	(127,269,418)	6,775,400,177	20,708,008,785
2011	2,242,489,365	4,586,323,106	65,211,083	35,730,283	1,296,820	119,334,897	(133,575,136)	6,796,178,701	20,789,261,511
2012	2,202,382,329	4,615,982,628	62,480,943	33,738,479	1,569,237	119,745,937	(139,404,337)	6,775,180,042	20,743,753,137
2013	2,179,391,621	4,624,028,218	63,434,470	31,148,062	1,686,888	120,107,484	(141,880,780)	6,756,121,591	20,694,007,113
2014	2,214,329,809	4,244,058,320	59,422,089	25,038,114	1,356,690	127,536,772	(149,053,900)	6,393,794,432	19,628,544,996

Source:
County Assessor's Information

Notes:
(a) The Total Taxable Value does not include Livestock or the State Assessed Property
(b) The Estimated Fair Market Value is three times the Taxable Value
(c) The Assessed Personal Property Value included an overstated valuation due to clerical error.
This error was corrected in December 2008 (within tax year 2008)

STATE OF NEW MEXICO

SANTA FE COUNTY

PRINCIPAL PROPERTY TAX PAYERS

CURRENT TAX YEAR AND TEN YEARS PRIOR

(Unaudited)

Taxpayer	Business	Tax Year 2014			Tax Year 2005		
		Taxable Value	Rank	Percentage of Total Taxable Value	Taxable Value	Rank	Percentage of Total Taxable Value
Public Service Co. of NM	Electric Utility	\$ 51,434,632	1	0.79%	\$ 26,359,160	1	0.55%
New Mexico Gas Company	Gas Utility	15,034,929	2	0.23%			
Qwest Corporation	Telephone Utility	14,807,596	3	0.23%	25,239,789	2	0.53%
Truzaf Ltd. Partnership	Retail	14,704,490	4	0.23%	11,302,547	4	0.24%
Wal-Mart	Retail	13,304,023	5	0.20%	2,155,586		
La Luz Holdings, LLC	Studio Productions	11,901,713	6	0.18%			
Guadalupe Hotel Investment LLC	Hotel	10,881,798	7	0.17%	7,709,213	6	0.16%
Corporation de La Fonda	Hotel	9,899,943	8	0.15%	6,186,223	7	0.13%
Mid-America Pipeline Company	Pipelines	9,794,428	9	0.15%	2,094,292		
BNSF Railway Company	Railroad	9,339,540	10	0.14%	4,449,727	8	0.09%
LSREF Summer Reo Trust 2009	Shopping Center				13,629,092	3	0.28%
Ektornet US La Posada, LLC	Hotel				8,333,333	5	0.17%
Travis, Elizabeth (Trustee)	Private				4,368,106	9	0.09%
New Mexico Hotels Ltd Partnership	Hotel				4,270,349	10	0.09%
Total		<u>\$ 161,103,092</u>		<u>2.47%</u>	<u>\$ 116,097,417</u>		<u>2.42%</u>
Total Taxable Value		\$ 6,515,268,763			\$ 4,800,776,487		

Source:
County Treasurer's Office

STATE OF NEW MEXICO
SANTA FE COUNTY
PROPERTY TAX RATES (MIL RATES) - DIRECT AND OVERLAPPING
(PER \$1,000 OF ASSESSED VALUATION)
LAST TEN TAX YEARS
(Unaudited)

TAX YEAR	INCORPORATED AREAS						UNINCORPORATED AREAS							
	City of Santa Fe		City of Espanola		Town of Edgewood		Santa Fe School District		Pojoaque School District		Moriarty School District		Espanola School District	
	Residential	Non-Residential	Residential	Non-Residential	Residential	Non-Residential	Residential	Non-Residential	Residential	Non-Residential	Residential	Non-Residential	Residential	Non-Residential
2014														
Santa Fe County														
County Operational	5.911	11.850	5.911	11.850	5.911	11.850	5.911	11.850	5.911	11.850	5.911	11.850	5.911	11.850
County Debt Service	1.731	1.731	1.731	1.731	1.731	1.731	1.731	1.731	1.731	1.731	1.731	1.731	1.731	1.731
Total Direct Rate	7.642	13.581	7.642	13.581	7.642	13.581	7.642	13.581	7.642	13.581	7.642	13.581	7.642	13.581
State of New Mexico	1.360	1.360	1.360	1.360	1.360	1.360	1.360	1.360	1.360	1.360	1.360	1.360	1.360	1.360
Municipality:														
Santa Fe	2.151	3.643	-	-	-	-	-	-	-	-	-	-	-	-
Espanola	-	-	3.239	4.289	-	-	-	-	-	-	-	-	-	-
Edgewood	-	-	-	-	2.935	2.935	-	-	-	-	-	-	-	-
Public School District:														
Santa Fe Public Schools	8.585	8.933	-	-	-	-	8.585	8.933	-	-	-	-	-	-
Pojoaque School District	-	-	-	-	-	-	-	-	11.647	11.958	-	-	-	-
Moriarty School District	-	-	-	-	11.571	11.682	-	-	-	-	11.571	11.682	-	-
Espanola School District	-	-	7.078	7.118	-	-	-	-	-	-	-	-	7.078	7.118
Santa Fe Community College	3.625	3.930	-	-	-	-	3.625	3.930	-	-	-	-	-	-
Total Mil Rate Applicable	23.363	31.447	19.319	26.348	23.508	29.558	21.212	27.804	20.649	26.899	20.573	26.623	16.080	22.059
Special Assesment Districts:														
Edgewood Soil & Water	-	-	-	-	1.000	1.000	-	-	-	-	-	-	-	-
Eldorado Water & Sewer	-	-	-	-	-	-	3.104	3.104	-	-	-	-	-	-
2013														
Santa Fe County														
County Operational	5.219	11.850	5.219	11.850	5.219	11.850	5.219	11.850	5.219	11.850	5.219	11.850	5.219	11.850
County Debt Service	1.641	1.641	1.641	1.641	1.641	1.641	1.641	1.641	1.641	1.641	1.641	1.641	1.641	1.641
Total Direct Rate	6.860	13.491	6.860	13.491	6.860	13.491	6.860	13.491	6.860	13.491	6.860	13.491	6.860	13.491
State of New Mexico	1.360	1.360	1.360	1.360	1.360	1.360	1.360	1.360	1.360	1.360	1.360	1.360	1.360	1.360
Municipality:														
Santa Fe	2.082	3.693	-	-	-	-	-	-	-	-	-	-	-	-
Espanola	-	-	3.241	4.470	-	-	-	-	-	-	-	-	-	-
Public School District:														
Santa Fe Public Schools	7.049	7.416	-	-	-	-	7.049	7.416	-	-	-	-	-	-
Pojoaque School District	-	-	-	-	-	-	-	-	11.702	12.022	-	-	-	-
Moriarty School District	-	-	-	-	11.225	11.350	-	-	-	-	11.225	11.350	-	-
Espanola School District	-	-	8.049	8.090	-	-	-	-	-	-	-	-	8.049	8.090
Santa Fe Community College	3.386	3.930	-	-	-	-	3.386	3.930	-	-	-	-	-	-
Total Mil Rate Applicable	20.737	29.890	19.510	27.411	19.445	26.201	18.655	26.197	19.922	26.873	19.445	26.201	16.269	22.941
Special Assesment Districts:														
Edgewood Soil & Water	-	-	-	-	1.000	1.000	-	-	-	-	-	-	-	-
Eldorado Water & Sewer	-	-	-	-	-	-	2.942	2.942	-	-	-	-	-	-

(Continued)

STATE OF NEW MEXICO
SANTA FE COUNTY
PROPERTY TAX RATES (MIL RATES) - DIRECT AND OVERLAPPING
(PER \$1,000 OF ASSESSED VALUATION)
LAST TEN TAX YEARS
(Unaudited)

TAX YEAR	INCORPORATED AREAS						UNINCORPORATED AREAS							
	City of Santa Fe		City of Espanola		Town of Edgewood		Santa Fe School District		Pojoaque School District		Moriarty School District		Espanola School District	
	Residential	Non-Residential	Residential	Non-Residential	Residential	Non-Residential	Residential	Non-Residential	Residential	Non-Residential	Residential	Non-Residential	Residential	Non-Residential
2012														
Santa Fe County														
County Operational	5.022	11.850	5.022	11.850	5.022	11.850	5.022	11.850	5.022	11.850	5.022	11.850	5.022	11.850
County Debt Service	1.640	1.640	1.640	1.640	1.640	1.640	1.640	1.640	1.640	1.640	1.640	1.640	1.640	1.640
Total Direct Rate	6.662	13.490	6.662	13.490	6.662	13.490	6.662	13.490	6.662	13.490	6.662	13.490	6.662	13.490
State of New Mexico	1.360	1.360	1.360	1.360	1.360	1.360	1.360	1.360	1.360	1.360	1.360	1.360	1.360	1.360
Municipality:														
Santa Fe	1.729	3.381	-	-	-	-	-	-	-	-	-	-	-	-
Espanola	-	-	3.188	4.167	-	-	-	-	-	-	-	-	-	-
Public School District:														
Santa Fe Public Schools	7.048	7.420	-	-	-	-	7.048	7.420	-	-	-	-	-	-
Pojoaque School District	-	-	-	-	-	-	-	-	11.725	12.049	-	-	-	-
Moriarty School District	-	-	-	-	10.552	10.689	-	-	-	-	10.552	10.689	-	-
Espanola School District	-	-	5.284	5.312	-	-	-	-	-	-	-	-	5.284	5.312
Santa Fe Community College	3.292	3.930	-	-	-	-	3.292	3.930	-	-	-	-	-	-
Total Mil Rate Applicable	20.091	29.581	16.494	24.329	18.574	25.539	18.362	26.200	19.747	26.899	18.574	25.539	13.306	20.162
Special Assessment Districts:														
Edgewood Soil & Water	-	-	-	-	1.000	1.000	-	-	-	-	-	-	-	-
Eldorado Water & Sewer	-	-	-	-	-	-	0.949	0.949	-	-	-	-	-	-
2011														
Santa Fe County														
County Operational	4.891	11.850	4.891	11.850	4.891	11.850	4.891	11.850	4.891	11.850	4.891	11.850	4.891	11.850
County Debt Service	1.851	1.851	1.851	1.851	1.851	1.851	1.851	1.851	1.851	1.851	1.851	1.851	1.851	1.851
Total Direct Rate	6.742	13.701	6.742	13.701	6.742	13.701	6.742	13.701	6.742	13.701	6.742	13.701	6.742	13.701
State of New Mexico	1.362	1.362	1.362	1.362	1.362	1.362	1.362	1.362	1.362	1.362	1.362	1.362	1.362	1.362
Municipality:														
Santa Fe	1.878	3.560	-	-	-	-	-	-	-	-	-	-	-	-
Espanola	-	-	3.209	3.884	-	-	-	-	-	-	-	-	-	-
Public School District:														
Santa Fe Public Schools	7.120	7.485	-	-	-	-	7.120	7.485	-	-	-	-	-	-
Pojoaque School District	-	-	-	-	-	-	-	-	11.754	12.050	-	-	-	-
Moriarty School District	-	-	-	-	11.167	11.336	-	-	-	-	11.167	11.336	-	-
Espanola School District	-	-	5.704	5.722	-	-	-	-	-	-	-	-	5.704	5.722
Santa Fe Community College	3.314	4.015	-	-	-	-	3.314	4.015	-	-	-	-	-	-
Total Mil Rate Applicable	20.416	30.123	17.017	24.669	19.271	26.399	18.538	26.563	19.858	27.113	19.271	26.399	13.808	20.785
Special Assessment Districts:														
Edgewood Soil & Water	-	-	-	-	1.000	1.000	-	-	-	-	-	-	-	-
Eldorado Water & Sewer	-	-	-	-	-	-	3.360	3.360	-	-	-	-	-	-
Rancho Viejo Spec. Asses.	-	-	-	-	-	-	10.000	10.000	-	-	-	-	-	-

(Continued)

STATE OF NEW MEXICO
SANTA FE COUNTY
PROPERTY TAX RATES (MIL RATES) - DIRECT AND OVERLAPPING
(PER \$1,000 OF ASSESSED VALUATION)
LAST TEN TAX YEARS
(Unaudited)

TAX YEAR	INCORPORATED AREAS						UNINCORPORATED AREAS							
	City of Santa Fe		City of Espanola		Town of Edgewood		Santa Fe School District		Pojoaque School District		Moriarty School District		Espanola School District	
	Non-Residential	Non-Residential	Non-Residential	Non-Residential	Non-Residential	Non-Residential	Non-Residential	Non-Residential	Non-Residential	Non-Residential	Non-Residential	Non-Residential	Non-Residential	Non-Residential
2010														
Santa Fe County														
County Operational	4.697	11.850	4.697	11.850	4.697	11.850	4.697	11.850	4.697	11.850	4.697	11.850	4.697	11.850
County Debt Service	1.873	1.873	1.873	1.873	1.873	1.873	1.873	1.873	1.873	1.873	1.873	1.873	1.873	1.873
Total Direct Rate	6.570	13.723	6.570	13.723	6.570	13.723	6.570	13.723	6.570	13.723	6.570	13.723	6.570	13.723
State of New Mexico	1.530	1.530	1.530	1.530	1.530	1.530	1.530	1.530	1.530	1.530	1.530	1.530	1.530	1.530
Municipality:														
Santa Fe	1.772	3.247	-	-	-	-	-	-	-	-	-	-	-	-
Espanola	-	-	3.062	3.916	-	-	-	-	-	-	-	-	-	-
Public School District:														
Santa Fe Public Schools	7.040	7.350	-	-	-	-	7.040	7.350	-	-	-	-	-	-
Pojoaque School District	-	-	-	-	-	-	-	-	12.563	12.832	-	-	-	-
Moriarty School District	-	-	-	-	10.552	10.689	-	-	-	-	11.126	11.283	-	-
Espanola School District	-	-	5.775	5.795	-	-	-	-	-	-	-	-	5.775	5.795
Santa Fe Community College	3.220	4.015	-	-	-	-	3.220	4.015	-	-	-	-	-	-
Total Mil Rate Applicable	20.132	29.865	16.937	24.964	18.652	25.942	18.360	26.618	20.663	28.085	19.226	26.536	13.875	21.048
Special Assesment Districts:														
Edgewood Soil & Water	-	-	-	-	1.000	1.000	-	-	-	-	-	-	-	-
Eldorado Water & Sewer	-	-	-	-	-	-	3.360	3.360	-	-	-	-	-	-
Rancho Viejo Spec. Asses.	-	-	-	-	-	-	10.000	10.000	-	-	-	-	-	-
2009														
Santa Fe County														
County Operational	4.670	11.850	4.670	11.850	4.670	11.850	4.670	11.850	4.670	11.850	4.670	11.850	4.670	11.850
County Debt Service	1.930	1.930	1.930	1.930	1.930	1.930	1.930	1.930	1.930	1.930	1.930	1.930	1.930	1.930
Total Direct Rate	6.600	13.780	6.600	13.780	6.600	13.780	6.600	13.780	6.600	13.780	6.600	13.780	6.600	13.780
State of New Mexico	1.150	1.150	1.150	1.150	1.150	1.150	1.150	1.150	1.150	1.150	1.150	1.150	1.150	1.150
Municipality:														
Santa Fe	1.595	2.856	-	-	-	-	-	-	-	-	-	-	-	-
Espanola	-	-	3.101	3.856	-	-	-	-	-	-	-	-	-	-
Public School District:														
Santa Fe Public Schools	7.038	7.310	-	-	-	-	7.038	7.310	-	-	-	-	-	-
Pojoaque School District	-	-	-	-	-	-	-	-	11.741	11.984	-	-	-	-
Moriarty School District	-	-	-	-	11.323	11.464	-	-	-	-	11.323	11.464	-	-
Espanola School District	-	-	5.683	5.698	-	-	-	-	-	-	-	-	5.683	5.698
Santa Fe Community College	3.236	4.046	-	-	-	-	3.236	4.046	-	-	-	-	-	-
Total Mil Rate Applicable	19.619	29.142	16.534	24.484	19.073	26.394	18.024	26.286	19.491	26.914	19.073	26.394	13.433	20.628
Special Assesment Districts:														
Edgewood Soil & Water	-	-	-	-	1.000	1.000	-	-	-	-	-	-	-	-
Eldorado Water & Sewer	-	-	-	-	-	-	3.360	3.360	-	-	-	-	-	-
Rancho Viejo Spec. Asses.	-	-	-	-	-	-	10.000	10.000	-	-	-	-	-	-

(Continued)

STATE OF NEW MEXICO
SANTA FE COUNTY
PROPERTY TAX RATES (MIL RATES) - DIRECT AND OVERLAPPING
(PER \$1,000 OF ASSESSED VALUATION)
LAST TEN TAX YEARS
(Unaudited)

TAX YEAR	INCORPORATED AREAS						UNINCORPORATED AREAS							
	City of Santa Fe		City of Espanola		Town of Edgewood		Santa Fe School District		Pojoaque School District		Moriarty School District		Espanola School District	
	Residential	Non-Residential	Residential	Non-Residential	Residential	Non-Residential	Residential	Non-Residential	Residential	Non-Residential	Residential	Non-Residential	Residential	Non-Residential
2008														
Santa Fe County														
County Operational	4.507	10.531	4.507	10.531	4.507	10.531	4.507	10.531	4.507	10.531	4.507	10.531	4.507	10.531
County Debt Service	1.969	1.969	1.969	1.969	1.969	1.969	1.969	1.969	1.969	1.969	1.969	1.969	1.969	1.969
Total Direct Rate	6.476	12.500	6.476	12.500	6.476	12.500	6.476	12.500	6.476	12.500	6.476	12.500	6.476	12.500
State of New Mexico	1.250	1.250	1.250	1.250	1.250	1.250	1.250	1.250	1.250	1.250	1.250	1.250	1.250	1.250
Municipality:														
Santa Fe	1.516	2.459	-	-	-	-	-	-	-	-	-	-	-	-
Espanola	-	-	3.026	3.736	-	-	-	-	-	-	-	-	-	-
Public School District:														
Santa Fe Public Schools	6.982	7.247	-	-	-	-	6.982	7.247	-	-	-	-	-	-
Pojoaque School District	-	-	-	-	-	-	-	-	11.896	12.083	-	-	-	-
Moriarty School District	-	-	-	-	10.571	10.717	-	-	-	-	10.571	10.717	-	-
Espanola School District	-	-	6.108	6.120	-	-	-	-	-	-	-	-	6.108	6.120
Santa Fe Community College	3.160	4.046	-	-	-	-	3.160	4.046	-	-	-	-	-	-
Total Mil Rate Applicable	19.384	27.502	16.860	23.606	18.297	24.467	17.868	25.043	19.622	25.833	18.297	24.467	13.834	19.870
Special Assesment Districts:														
Edgewood Soil & Water	-	-	-	-	0.928	1.000	-	-	-	-	-	-	-	-
Eldorado Water & Sewer	-	-	-	-	-	-	3.360	3.360	-	-	-	-	-	-
Rancho Viejo Spec. Asses.	-	-	-	-	-	-	10.000	10.000	-	-	-	-	-	-
2007														
Santa Fe County														
County Operational	4.415	9.989	4.415	9.989	4.415	9.989	4.415	9.989	4.415	9.989	4.415	9.989	4.415	9.989
County Debt Service	1.867	1.867	1.867	1.867	1.867	1.867	1.867	1.867	1.867	1.867	1.867	1.867	1.867	1.867
Total Direct Rate	6.282	11.856	6.282	11.856	6.282	11.856	6.282	11.856	6.282	11.856	6.282	11.856	6.282	11.856
State of New Mexico	1.221	1.221	1.221	1.221	1.221	1.221	1.221	1.221	1.221	1.221	1.221	1.221	1.221	1.221
Municipality:														
Santa Fe	1.026	1.945	-	-	-	-	-	-	-	-	-	-	-	-
Espanola	-	-	2.940	3.491	-	-	-	-	-	-	-	-	-	-
Public School District:														
Santa Fe Public Schools	6.960	7.237	-	-	-	-	6.960	7.237	-	-	-	-	-	-
Pojoaque School District	-	-	-	-	-	-	-	-	11.897	12.041	-	-	-	-
Moriarty School District	-	-	-	-	9.459	9.659	-	-	-	-	9.459	9.659	-	-
Espanola School District	-	-	5.317	5.318	-	-	-	-	-	-	-	-	5.317	5.318
Santa Fe Community College	3.119	4.030	-	-	-	-	3.119	4.030	-	-	-	-	-	-
Total Mil Rate Applicable	18.608	26.289	15.760	21.886	16.962	22.736	17.582	24.344	19.400	25.118	16.962	22.736	12.820	18.395
Special Assesment Districts:														
Edgewood Soil & Water	-	-	-	-	0.922	1.000	-	-	-	-	-	-	-	-
Eldorado Water & Sewer	-	-	-	-	-	-	3.360	3.360	-	-	-	-	-	-
Rancho Viejo Spec. Asses.	-	-	-	-	-	-	10.000	10.000	-	-	-	-	-	-

(Continued)

STATE OF NEW MEXICO
SANTA FE COUNTY
PROPERTY TAX RATES (MIL RATES) - DIRECT AND OVERLAPPING
(PER \$1,000 OF ASSESSED VALUATION)
LAST TEN TAX YEARS
(Unaudited)

TAX YEAR	INCORPORATED AREAS						UNINCORPORATED AREAS							
	City of Santa Fe		City of Espanola		Town of Edgewood		Santa Fe School District		Pojoaque School District		Moriarty School District		Espanola School District	
	Residential	Non-Residential	Residential	Non-Residential	Residential	Non-Residential	Residential	Non-Residential	Residential	Non-Residential	Residential	Non-Residential	Residential	Non-Residential
2006														
Santa Fe County														
County Operational	4.450	10.238	4.450	10.238	4.450	10.238	4.450	10.238	4.450	10.238	4.450	10.238	4.450	10.238
County Debt Service	1.697	1.697	1.697	1.697	1.697	1.697	1.697	1.697	1.697	1.697	1.697	1.697	1.697	1.697
Total Direct Rate	6.147	11.935	6.147	11.935	6.147	11.935	6.147	11.935	6.147	11.935	6.147	11.935	6.147	11.935
State of New Mexico	1.291	1.291	1.291	1.291	1.291	1.291	1.291	1.291	1.291	1.291	1.291	1.291	1.291	1.291
Municipality:														
Santa Fe	1.033	1.901	-	-	-	-	-	-	-	-	-	-	-	-
Espanola	-	-	3.003	3.512	-	-	-	-	-	-	-	-	-	-
Public School District:														
Santa Fe Public Schools	6.999	7.269	-	-	-	-	6.999	7.269	-	-	-	-	-	-
Pojoaque School District	-	-	-	-	-	-	-	-	11.893	12.236	-	-	-	-
Moriarty School District	-	-	-	-	9.556	9.714	-	-	-	-	9.556	9.714	-	-
Espanola School District	-	-	7.778	7.359	-	-	-	-	-	-	-	-	7.778	7.359
Santa Fe Community College	2.220	4.046	-	-	-	-	2.220	4.046	-	-	-	-	-	-
Total Mil Rate Applicable	17.690	26.442	18.219	24.097	16.994	22.940	16.657	24.541	19.331	25.462	16.994	22.940	15.216	20.585
Special Assesment Districts:														
Edgewood Soil & Water	-	-	-	-	0.947	1.000	-	-	-	-	-	-	-	-
Eldorado Water & Sewer	-	-	-	-	-	-	3.360	3.360	-	-	-	-	-	-
Rancho Viejo Spec. Asses.	-	-	-	-	-	-	10.000	10.000	-	-	-	-	-	-
2005														
Santa Fe County														
County Operational	4.452	9.957	4.452	9.957	4.452	9.957	4.452	9.957	4.452	9.957	4.452	9.957	4.452	9.957
County Debt Service	1.867	1.867	1.867	1.867	1.867	1.867	1.867	1.867	1.867	1.867	1.867	1.867	1.867	1.867
Total Direct Rate	6.319	11.824	6.319	11.824	6.319	11.824	6.319	11.824	6.319	11.824	6.319	11.824	6.319	11.824
State of New Mexico	1.234	1.234	1.234	1.234	1.234	1.234	1.234	1.234	1.234	1.234	1.234	1.234	1.234	1.234
Municipality:														
Santa Fe	0.440	1.284	-	-	-	-	-	-	-	-	-	-	-	-
Espanola	-	-	2.910	3.384	-	-	-	-	-	-	-	-	-	-
Public School District:														
Santa Fe Public Schools	7.022	7.443	-	-	-	-	7.022	7.443	-	-	-	-	-	-
Pojoaque School District	-	-	-	-	-	-	-	-	11.882	12.212	-	-	-	-
Moriarty School District	-	-	-	-	10.595	10.754	-	-	-	-	10.595	10.754	-	-
Espanola School District	-	-	8.858	8.452	-	-	-	-	-	-	-	-	8.858	8.452
Santa Fe Community College	4.046	4.046	-	-	-	-	4.046	4.046	-	-	-	-	-	-
Total Mil Rate Applicable	19.061	25.831	19.321	24.894	18.148	23.812	18.621	24.547	19.435	25.270	18.148	23.812	16.411	21.510
Special Assesment Districts:														
Edgewood Soil & Water	-	-	-	-	0.962	1.000	-	-	-	-	-	-	-	-
Eldorado Water & Sewer	-	-	-	-	-	-	3.360	3.360	-	-	-	-	-	-
Rancho Viejo Spec. Asses.	-	-	-	-	-	-	10.000	10.000	-	-	-	-	-	-

(Concluded)

Source:
State of New Mexico, Department of Taxation & Revenue, Certified by Santa Fe County

Notes:
(a) Edgewood Soil & Water only applies to residents in the unincorporated areas of Edgewood.
(b) Rancho Viejo Special Assesment District Levy paid in full and no longer in effect as of Tax Year 2012

(Chart does not include rates for livestock)

**STATE OF NEW MEXICO
SANTA FE COUNTY
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN TAX YEARS
(Unaudited)**

Tax Year	Total Tax Levy for Year ^(a)	Collected within the Tax Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2005	\$ 101,055,904	\$ 95,003,813	94.0%	\$ 5,823,623	\$ 100,827,436	99.8%
2006	105,267,465	99,380,102	94.4%	5,555,054	104,935,156	99.7%
2007	121,554,429	113,646,696	93.5%	7,448,433	121,095,129	99.6%
2008	133,819,761	124,332,592	92.9%	8,929,657	133,262,250	99.6%
2009	142,682,736	132,269,257	92.7%	9,703,483	141,972,740	99.5%
2010	149,340,937	140,663,676	94.2%	7,813,494	148,477,170	99.4%
2011	150,731,681	142,374,476	94.5%	7,253,639	149,628,115	99.3%
2012	148,252,677	140,793,450	95.0%	5,905,519	146,698,969	99.0%
2013	150,628,241	143,534,371	95.3%	4,405,506	147,939,877	98.2%
2014	159,131,951	152,201,398	95.6%	NA	152,201,398	95.6%

Source:
County Treasurer's Office/Financial Records

Notes:
(a) Total Tax Levy is subject to change between years due to omitted bills and corrected bills.

The Year is the tax year based on the date the bill is sent out (i.e. Tax Year 2011 is the billing sent out November 1, 2011)
The Collections are based on the Fiscal Year that ends on June 30 after the tax year
(i.e. Collections within tax year 2011 are through FY 2012 which ended June 30, 2012)

STATE OF NEW MEXICO
SANTA FE COUNTY
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS
(UNAUDITED)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Debt Limit	\$ 195,527,471	\$ 216,200,590	\$ 239,016,184	\$ 257,771,684	\$ 265,325,270	\$ 271,638,211	\$ 275,859,809	\$ 270,202,233	\$ 270,244,864	\$ 255,751,777
Total Net Debt Applicable to Limit	<u>36,098,998</u>	<u>49,478,998</u>	<u>68,038,998</u>	<u>80,295,000</u>	<u>123,410,000</u>	<u>116,505,000</u>	<u>123,325,000</u>	<u>133,455,000</u>	<u>127,010,000</u>	<u>167,595,000</u>
Legal Debt Margin	<u>\$ 159,428,473</u>	<u>\$ 166,721,592</u>	<u>\$ 170,977,186</u>	<u>\$ 177,476,684</u>	<u>\$ 141,915,270</u>	<u>\$ 155,133,211</u>	<u>\$ 152,534,809</u>	<u>\$ 136,747,233</u>	<u>\$ 143,234,864</u>	<u>\$ 88,156,777</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	18.46%	22.89%	28.47%	31.15%	46.51%	42.89%	44.71%	49.39%	47.00%	65.53%

Legal Debt Margin Calculation for Fiscal Year 2015

Assessed Value	\$ 6,393,794,432
Debt Limit (4% of total assessed value)	255,751,777
Debt Applicable to Limit:	
General Obligation Bonds	167,595,000
Legal Debt Margin	<u>\$ 88,156,777</u>

Source:
County Financial Records

**STATE OF NEW MEXICO
SANTA FE COUNTY
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(UNAUDITED)**

Fiscal Year Ended June 30	Governmental Activities			Business Type Activities	Total Outstanding Debt	Total Personal Income	Percentage of Personal Income	Total Population	Ratio of Total Debt per Capita
	General Obligation Bonds	Special Revenue Bonds ^(a)	NMFA Loans	Special Revenue Bonds ^(a)					
2006	\$ 36,098,998	\$ 5,090,000	\$ -	\$ 27,045,000	\$ 68,233,998	4,105,026,800	1.66%	142,407	\$ 479.15
2007	49,478,998	4,950,000	572,648	26,310,000	81,311,646	4,273,565,200	1.90%	142,955	568.79
2008	68,038,998	34,805,000	290,733	25,535,000	128,669,731	4,640,387,200	2.77%	143,937	893.93
2009	80,295,000	101,510,000	505,596	-	182,310,596	4,317,066,300	4.22%	147,532	1,235.74
2010	124,845,000	98,960,000	485,285	-	224,290,285	4,319,815,900	5.19%	144,187	1,555.55
2011	131,785,000	96,465,000	459,191	-	228,709,191	4,577,387,500	5.00%	145,648	1,570.29
2012	123,325,000	93,620,000	433,097	-	217,378,097	4,533,617,600	4.79%	146,375	1,485.08
2013	133,455,000	90,600,000	434,462	-	224,489,462	4,558,279,800	4.92%	147,423	1,522.76
2014	127,010,000	87,460,000	373,565	-	214,843,565	4,748,685,300	4.52%	148,164	1,450.04
2015	167,595,000	84,030,000	348,404	-	251,973,404	NA	NA	NA	NA

Source:
County Financial Records

Notes:
(a) The Correctional System 1997 Special Revenue Bond was considered a business-type activity from FY1998 till FY 2008;
moved to Governmental Activity in FY 2009

NA = Information not available

**STATE OF NEW MEXICO
SANTA FE COUNTY
RATIOS OF NET GENERAL BONDED DEBT
LAST TEN FISCAL YEARS
(UNAUDITED)**

<u>Fiscal Year Ended June 30</u>	<u>General Obligation Bonds</u>	<u>Less: Available in Debt Service Fund</u>	<u>Net Bonded Debt</u>	<u>Taxable Value of Property</u>	<u>Ratio of Net Bonded Debt to Estimated Actual Value of Taxable Property</u>	<u>Total Population</u>	<u>Ratio of Net Bonded Debt per Capita</u>
2006	\$ 36,098,998	\$ 8,989,924	\$ 27,109,074	\$ 4,374,594,705	0.62%	142,407	\$ 190.36
2007	49,478,998	9,113,197	40,365,801	4,887,341,479	0.83%	142,955	282.37
2008	68,038,998	10,679,995	57,359,003	5,405,014,766	1.06%	143,937	398.50
2009	80,295,000	11,257,198	69,037,802	6,074,890,747	1.14%	147,532	467.95
2010	124,845,000	12,044,202	112,800,798	6,538,977,008	1.73%	144,187	782.32
2011	131,785,000	10,572,003	121,212,997	6,704,617,692	1.81%	145,648	832.23
2012	123,325,000	11,088,230	112,236,770	6,890,742,053	1.63%	146,375	766.78
2013	133,455,000	9,768,384	123,686,616	6,896,495,216	1.79%	147,423	838.99
2014	127,010,000	10,054,259	116,955,741	6,756,121,591	1.73%	148,164	789.37
2015	167,595,000	10,020,371	157,574,629	6,393,794,432	2.46%	NA	NA

Source:
County Financial Records

Notes:
NA = Information not available

**STATE OF NEW MEXICO
SANTA FE COUNTY
PLEDGED-REVENUE COVERAGE
LAST TEN FISCAL YEARS
(UNAUDITED)**

Fiscal Year	SPECIAL REVENUE BONDS					CORRECTIONAL FACILITY BOND				
	Gross Receipts Revenues	Debt Service			Coverage	Care of Prisoners Revenues	Debt Service			Coverage
		Principal	Interest	Total			Principal	Interest	Total	
2006	\$ 4,717,621 ^(a)	\$ 135,000	\$ 290,905	\$ 425,905	1108%	\$ 4,396,471	\$ 700,000	\$ 1,544,890	\$ 2,244,890	196%
2007	4,820,373 ^(a)	140,000	284,425	424,425	1136%	4,807,780	735,000	1,511,290	2,246,290	214%
2008	5,250,840 ^(a)	145,000	277,425	422,425	1243%	4,474,381	775,000	1,474,540	2,249,540	199%
2009	4,884,472 ^(a)	155,000	270,175	425,175	1149%	2,642,388	810,000	1,435,790	2,245,790	118%
2010	6,768,745 ^(b)	1,435,000	1,628,676	3,063,676	221%	2,744,885	850,000	1,394,480	2,244,480	122%
2011	13,146,976 ^(c)	1,600,000	3,276,825	4,876,825	270%	2,474,305	895,000	1,350,280	2,245,280	110%
2012	10,516,016 ^(d)	2,380,407	3,235,085	5,615,492	187%	2,945,970	945,000	1,303,740	2,248,740	131%
2013	10,138,256 ^(d)	2,038,500	3,188,775	5,227,275	194%	6,063,343	995,000	1,254,600	2,249,600	270%
2014	10,374,332 ^(d)	2,135,800	3,123,050	5,258,850	197%	5,852,611	1,040,000	1,204,850	2,244,850	261%
2015	10,506,606 ^(d)	2,360,161	3,052,209	5,412,370	194%	3,699,371	1,095,000	1,152,850	2,247,850	165%

Source:
County Financial Records

- Notes:
- (a) GRT Revenues dedicated to Debt Service are:
1st 1/8th General Fund Increment
 - (b) GRT Revenues dedicated to Debt Service are:
1st 1/8th General Fund Increment
1/16th General Fund Increment
 - (c) GRT Revenues dedicated to Debt Service are:
1st 1/8th General Fund Increment
1/16th General Fund Increment
Capital Outlay GRT dedicated to Utility projects
 - (d) GRT Revenues dedicated to Debt Service are:
1st 1/8th General Fund Increment
1/16th General Fund Increment
Capital Outlay GRT dedicated to Debt Service Payments

STATE OF NEW MEXICO
SANTA FE COUNTY
DIRECT AND OVERLAPPING
GOVERNMENTAL ACTIVITIES DEBT
AS OF JUNE 30, 2015
(UNAUDITED)

SFC CLERK RECORDED 02/10/2016

	Debt Outstanding	Applicable to Santa Fe County	County Share of Debt
DIRECT DEBT:			
Santa Fe County	\$ 251,973,404	100.00%	\$ 251,973,404
OVERLAPPING DEBT:			
State of New Mexico	\$ 1,149,350,000	11.96%	\$ 137,500,832
Municipalities:			
City of Santa Fe	287,280,000	100.00%	287,280,000
Town of Edgewood	3,670,000	100.00%	3,670,000
City of Espanola	1,655,000	26.66%	441,164
School Districts:			
Santa Fe Public Schools	175,972,091	100.00%	175,972,091
Pojoaque Valley Schools	6,845,000	100.00%	6,845,000
Moriarty Municipal Schools	16,695,000	46.84%	7,819,311
Espanola Public Schools	30,590,000	18.96%	5,800,121
Santa Fe Community College	27,755,000	100.00%	27,755,000
Total Overlapping Debt			\$ 653,083,519
Total Direct & Overlapping Debt			<u>\$ 905,056,923</u>
RATIOS:			
Ratio of Total Direct & Overlapping Debt to 2014 Assessed Valuation:			14.16%
Ratio of Santa Fe County's Outstanding General Obligation Debt to 2014 Estimated Actual Valuation:			4.61%
Per Capita Direct & Overlapping Debt:			\$ 6,108.48
Net Taxable Valuation:			\$ 6,393,794,432.00
Total Estimated Actual Valuation:			\$ 19,628,544,996.00
Total Population - Estimated			148,164

Notes:
Percentage applicable to Santa Fe County is derived by taking the Valuation for the Entity
within Santa Fe County divided by the total valuation of the entity for all counties it is a portion of

Source:
Santa Fe County Financial Records
State of New Mexico, Dept. of Finance & Admin., Budget & Finance Bureau
State of New Mexico, Office of the State Auditor
Individual Financial Reports of Overlapping Entites for Debt Outstanding

**STATE OF NEW MEXICO
SANTA FE COUNTY
DEMOGRAPHIC INFORMATION
LAST TEN YEARS
(UNAUDITED)**

Year	Total Population	Total Personal Income	Per Capita Personal Income	Unemployment Rate ^(a)	Median Household Income	Housing Units	Births ^(b)	Deaths ^(b)	School Enrollment
2005	137,758	\$ 4,204,522,600	\$ 30,521	4.3	\$ 45,304	61,051	1,662	892	34,509
2006	142,407	4,105,026,800	28,826	3.6	50,148	61,464	1,688	904	34,457
2007	142,955	4,273,565,200	29,894	3.2	51,601	62,074	1,852	943	34,400
2008	143,937	4,640,387,200	32,239	3.3	55,000	64,280	1,686	507	33,631
2009	147,532	4,317,066,300	29,262	5.9	52,220	64,635	1,452	916	34,513
2010	144,187	4,319,815,900	29,873	7.0	52,696	71,290	1,511	988	33,486
2011	145,648	4,577,387,500	31,428	6.8	49,959	72,231	1,394	1,057	34,903
2012	146,375	4,533,617,600	30,973	6.4	50,720	71,567	1,358	1,102	34,725
2013	147,423	4,558,279,800	30,920	6.0	51,833	71,357	1,310	1,113	34,961
2014	148,164	4,748,685,300	32,050	6.0	52,809	71,726	NA	NA	31,581

Source:
 US Dept. of Commerce, Bureau of Economic Analysis
 (a) Federal Reserve Bank of St. Louis, Economic Research as of January of each year
 (b) Births & Deaths Information from State of New Mexico, Bureau of Vital Records and Health Statistics Annual Report

NA = Information Not Available as of yet

**STATE OF NEW MEXICO
SANTA FE COUNTY
PRINCIPAL EMPLOYERS
LAST YEAR AND TEN YEARS PRIOR
(UNAUDITED)**

Employer	Business	2014			2005		
		Number of Employees	Rank	% of Total Employment	Number of Employees	Rank	% of Total Employment
State of New Mexico	Government	19,355	1	32.03%	9,443	1	15.15%
Los Alamos National Laboratory	Government	9,543	2	15.79%			
Christus St. Vincent Regional Medical Center	Health Care	2,021	3	3.34%	1,450	5	2.33%
Santa Fe Public Schools	Education	1,763	4	2.92%	1,850	2	2.97%
City of Santa Fe	Government	1,500	5	2.48%	1,719	4	2.76%
Santa Fe Community College	Education	909	6	1.50%	717	6	1.15%
Santa Fe County	Government	846	7	1.40%	566	8	0.91%
Peters Corporation	Fine Arts	730	8	1.21%			
Hilton SF Golf Resort & Spa at Buffalo Thunder	Gaming/Government	700	9	1.16%	470	10	0.75%
Santa Fe Opera	Fine Arts	630	10	1.04%	650	7	1.04%
US Government	Government				1,750	3	2.81%
College of Santa Fe	Education				564	9	0.91%
Total Top Ten Employers		37,997		62.88%	19,179		30.78%
Total Employment for Santa Fe County		60,427			62,318		

Source:

Santa Fe Chamber of Commerce

Total Employment from the New Mexico Department of Workforce Solutions

STATE OF NEW MEXICO
SANTA FE COUNTY
AVERAGE EMPLOYMENT BY INDUSTRY
LAST TEN YEARS
(UNAUDITED)

Industry	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Agriculture, Forestry, Fishing & Hunting	129	122	144	114	113	134	156	157	172	150
Mining	161	155	155	120	101	93	99	86	102	130
Construction	5,102	5,088	4,786	3,540	3,160	3,147	3,008	3,146	2,927	2,734
Manufacturing	1,130	1,069	928	815	783	814	787	839	849	893
Wholesale Trade	1,148	1,218	1,254	1,114	1,005	978	913	947	921	957
Retail Trade	8,846	9,030	9,193	8,630	8,493	8,995	8,965	9,016	8,883	8,592
Transportation and Warehousing	624	655	922	854	853	826	912	934	981	946
Utilities	NA	261	239	267	265	255	252	247	254	250
Information	1,475	1,954	1,882	1,363	1,297	1,082	959	1,054	999	948
Finance and Insurance	1,909	1,810	1,830	1,780	1,718	1,750	1,776	1,781	1,649	1,605
Real Estate, Rental and Leasing	1,250	1,137	1,005	913	865	836	802	866	881	849
Professional, Scientific and Technical Services	2,819	2,905	2,901	2,701	2,641	2,646	2,558	2,475	2,429	2,518
Management of Companies & Enterprises	269	250	225	225	223	241	192	194	182	223
Administrative and Waste Services	2,306	2,706	2,505	2,044	1,843	2,092	1,986	2,073	2,002	1,967
Educational Services	5,560	5,248	5,003	4,619	4,585	5,151	4,643	4,597	4,664	4,901
Health Care and Social Assistance	6,968	8,123	8,456	8,650	8,963	9,434	9,335	9,113	9,203	9,393
Arts, Entertainment and Recreation	2,058	2,103	2,316	2,309	2,169	2,052	2,189	2,363	2,365	2,325
Accommodation and Food Service	8,344	8,429	8,235	8,179	8,211	8,166	8,426	8,474	8,532	8,095
Other Services (Except Public Administration)	2,405	2,405	2,509	2,368	2,441	2,458	2,527	2,531	2,572	2,496
Public Administration	10,849	10,975	11,226	11,185	10,809	9,638	9,766	9,788	9,860	10,087
Total Employment	<u>63,352</u>	<u>65,643</u>	<u>65,714</u>	<u>61,790</u>	<u>60,538</u>	<u>60,788</u>	<u>60,251</u>	<u>60,681</u>	<u>60,427</u>	<u>60,059</u>
Governmental Jobs included above totals	18,695	18,558	18,757	18,616	18,094	17,168	14,631	16,907	16,931	17,195

Source:

New Mexico Department of Workforce Solutions, Economic Research and Analysis Bureau

Notes:

Current year statistics are only for the first quarter of the Calendar Year

STATE OF NEW MEXICO
SANTA FE COUNTY
FULL-TIME EQUIVALENT EMPLOYEES BY COUNTY DEPARTMENT/DIVISION OR ELECTED OFFICE
LAST TEN FISCAL YEARS
(UNAUDITED)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BOARD OF COUNTY COMMISSIONERS	9.0	8.0	8.0	8.0	10.0	9.0	10.0	10.0	10.0	10.0
COUNTY MANAGER'S OFFICE										
Manager's Office	9.0	12.0	8.0	10.0	9.0	11.0	7.0	8.0	8.0	9.0
Human Resources	6.0	10.0	8.0	10.0	10.0	11.0	11.0	11.0	11.0	11.0
Finance Division ^(a)	23.5	21.5	19.5	19.5	20.0	22.5	21.5	22.5	23.5	24.5
ADMINISTRATIVE SERVICES										
Administration	-	-	2.0	3.0	4.0	2.0	2.0	2.0	2.0	3.0
Information Technology (IT) ^(b)	16.0	17.0	10.0	13.0	13.0	12.0	12.0	12.0	13.0	17.0
Legal	9.0	11.0	11.0	9.0	9.0	9.0	9.0	9.0	8.0	9.0
Procurement ^(a)	-	-	5.0	5.0	5.0	6.0	5.0	6.0	7.0	7.0
Mail Room	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Risk Management	1.0	2.0	3.0	3.0	3.0	3.0	4.0	3.0	3.0	3.0
Motor Pool ^(d)	-	-	-	1.0	-	-	-	-	-	-
GROWTH MANAGEMENT DEPARTMENT										
Administration	6.0	5.0	5.0	5.0	4.0	4.0	4.0	4.0	4.0	4.0
Planning	6.0	6.0	8.0	7.0	7.0	8.0	6.0	6.0	7.0	7.0
Building Development	17.0	18.0	19.0	19.0	17.5	17.0	15.0	16.0	17.0	15.0
Regional Planning Authority ^(k)	2.0	1.0	2.0	2.0	1.0	1.0	-	1.0	-	-
Economic Development ^(l)	-	-	-	-	-	-	-	-	1.0	1.0
Affordable Housing ^(e)	-	-	1.0	2.0	2.3	2.0	2.0	2.0	2.0	2.0
Geographic Information Systems (GIS) ^{(b)(c)}	-	-	4.0	4.0	4.0	8.0	9.0	9.0	9.0	9.0
Rural Addressing (E-911) ^{(b)(c)}	-	-	5.0	5.0	5.0	-	-	-	-	-
PUBLIC WORKS										
Administration & Business Unit	6.0	6.0	6.0	6.0	7.0	7.0	9.0	14.3	17.5	13.4
TRANSPORTATION & SOLID WASTE										
Fleet Maintenance	10.0	10.0	10.0	10.0	10.0	10.0	9.0	10.0	10.0	9.0
Traffic Engineering	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	7.0
Road Maintenance	24.0	25.0	25.0	25.0	25.0	25.0	33.0	38.0	39.0	42.0
Solid Waste	21.0	23.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0	23.0
PROJECTS, FACILITIES & OPEN SPACE ^(f)						30.0	-	-	-	-
Property Control ⁽ⁱ⁾	14.0	14.0	14.0	14.0	15.0	-	14.0	21.0	16.0	15.0
Building Services (General Services) ⁽ⁱ⁾	13.0	13.0	13.0	14.0	15.0	-	14.5	16.0	18.0	17.5
Facilities Project Development ⁽ⁿ⁾	4.0	5.0	5.0	7.0	7.0	1.0	4.0	7.7	-	-
Road Project Development ^(m)	16.0	16.0	16.0	16.0	17.0	17.0	3.0	3.0	-	-
Project Development ⁽ⁿ⁾	-	-	-	-	-	-	-	-	11.0	10.6
Open Space & Trails	3.0	3.0	4.0	5.0	5.0	8.0	8.0	8.0	6.0	5.0
UTILITIES										
Water/Wastewater Operations	9.0	12.0	12.5	12.5	13.5	14.5	20.0	20.5	26.5	26.5
COMMUNITY SERVICES DEPARTMENT										
Community Services Administration	3.0	3.0	3.0	4.0	5.0	11.0	6.0	3.5	3.0	3.0
Health & Human Services	31.5	35.8	44.1	42.3	40.6	18.7	16.8	16.0	17.8	18.8
Senior Services ^(g)	-	-	-	3.0	4.0	5.0	17.6	21.5	24.5	25.5
Housing	19.0	19.0	18.0	19.0	14.2	15.0	14.0	15.0	15.0	15.0
Teen Court	2.8	1.7	1.0	1.8	3.2	3.0	2.6	3.0	3.0	3.0
PUBLIC SAFETY										
Corrections										
Administration ^(h)	-	11.5	13.0	15.0	14.0	15.0	13.0	14.0	14.0	7.0
Inmate Medical Services ⁽ⁱ⁾	-	-	33.0	37.0	37.0	38.0	34.4	36.0	36.0	27.0
Adult Detention Facility	201.4	190.9	169.0	169.0	166.0	165.0	160.0	186.0	186.0	156.0
Corrections Maintenance ^(m)	-	-	-	-	-	-	-	-	7.0	7.0
Electronic Monitoring	7.0	7.0	7.0	9.0	9.0	9.0	9.0	9.0	10.0	10.0
Youth Development Program	91.0	90.5	77.9	76.9	57.5	69.4	56.4	80.0	80.0	39.0
RECC ^(k)	-	-	48.0	48.0	48.0	49.0	45.0	49.5	48.5	48.5
Fire	51.0	52.0	57.0	94.0	97.0	107.0	93.0	112.5	113.5	114.5
Sheriff's Office	103.0	103.0	105.0	109.0	109.0	111.0	109.0	117.0	124.0	126.0
OTHER ELECTED OFFICES										
CLERK	27.5	27.0	29.0	33.5	33.5	33.5	33.5	33.5	35.5	35.5
TREASURER	9.5	10.5	10.5	10.5	10.0	12.5	12.5	12.5	13.0	14.5
ASSESSOR	36.5	36.5	37.5	37.5	42.5	42.5	44.5	44.5	44.5	44.5
PROBATE JUDGE	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
SURVEYOR ^(l)	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	-
TOTAL FULL-TIME EQUIVALENT EMPLOYEES	<u>818.6</u>	<u>837.9</u>	<u>912.0</u>	<u>979.5</u>	<u>963.8</u>	<u>977.6</u>	<u>934.3</u>	<u>1,048.5</u>	<u>1,078.8</u>	<u>997.4</u>

Source:
County Records

Notes:
The Hierarchy displayed is based on the Official Departmental Structure at the end of Fiscal Year 2015

- (a) Procurement was under Finance until FY 2008
(b) Information Technology included GIS and Rural Addressing until FY 2008
(c) Rural Addressing moved under GIS in FY 2011
(d) Motor Pool was only in existence for FY 2009
(e) Affordable Housing started in FY 2008
(f) Facilities Division encompasses both Property Control & Building Services for FY 2011
(g) Senior Services started in FY 2009
(h) Corrections Administration became a division in FY 2007, before this each section reported to the manager's office
(i) Corrections Medical Services were done by a contractor until FY 2008
(j) The Economic Development Position took the place of the Regional Planning Coordinator in FY2014
(k) The RECC (Regional Emergency Communications Center) was a Joint Agency governed by both the County and the City of Santa Fe until FY 2008
(l) The Surveyor position was eliminated for all Counties in New Mexico starting January 2013. This position was in effect from July 1-December 31, 2012
(m) The Correction's Maintenance Section was started in FY14. Previous to this Maintenance at Corrections was handled by PW Staff
(n) The Facilities Project Development and Road Project Development Sections were combined to just Project Development in FY2014

STATE OF NEW MEXICO
SANTA FE COUNTY
REAL ESTATE - HOME VALUES
FOR LAST YEAR AND NINE YEARS PRIOR
(UNAUDITED)

Value	2014		2005		CHANGE	
	Number of Homes	Percentage of Total	Number of Homes	Percentage of Total	Number of Homes	Percentage Change
Less than \$50,000	5,629	13.64%	3,008	8.10%	2,621	87.13%
\$50,000 - \$99,999	1,863	4.51%	1,743	4.69%	120	6.88%
\$100,000 - \$149,999	3,722	9.02%	2,843	7.65%	879	30.92%
\$150,000 - \$199,999	3,511	8.51%	4,501	12.11%	(990)	-22.00%
\$200,000 - \$299,999	8,381	20.31%	8,704	23.42%	(323)	-3.71%
\$300,000 - \$499,999	9,871	23.92%	9,544	25.68%	327	3.43%
\$500,000 - \$999,999	5,972	14.47%	5,522	14.86%	450	8.15%
\$1,000,000 or More	2,324	5.63%	1,293	3.48%	1,031	79.74%
Total Homes	41,273	100.00%	37,158	100.00%	4,115	11.07%
Median Value of Home	\$ 269,300		\$ 260,900		\$ 8,400	3.22%

Source:
US Dept. of Commerce, Bureau of Economic Analysis
2014 American Community Survey, 1-Year Estimates
2005 American Community Survey

Note:
Data prior to 2005 was not available; other than the 2000 Census

**STATE OF NEW MEXICO
SANTA FE COUNTY
HOUSEHOLD INCOME
FOR LAST YEAR AND NINE YEARS PRIOR
(UNAUDITED)**

<u>Value</u>	<u>2014</u>		<u>2005</u>		<u>CHANGE</u>	
	<u>Number of Households</u>	<u>Percentage of Total</u>	<u>Number of Households</u>	<u>Percentage of Total</u>	<u>Number of Households</u>	<u>Percentage Change</u>
Less than \$10,000	3,210	5.30%	4,310	8.16%	(1,100)	-25.52%
\$10,000 - \$14,999	2,968	4.90%	2,798	5.30%	170	6.06%
\$15,000 - \$24,999	7,328	12.10%	6,068	11.49%	1,260	20.77%
\$25,000 - \$34,999	7,298	12.05%	7,158	13.56%	140	1.96%
\$35,000 - \$49,999	8,085	13.35%	8,356	15.83%	(271)	-3.24%
\$50,000 - \$74,999	10,508	17.35%	8,417	15.94%	2,091	24.84%
\$75,000 - \$99,999	7,601	12.55%	6,047	11.45%	1,554	25.70%
\$100,000 - \$149,999	7,571	12.50%	4,774	9.04%	2,797	58.58%
\$150,000 - \$199,999	3,210	5.30%	1,966	3.72%	1,244	63.27%
\$200,000 or More	2,786	4.60%	2,905	5.50%	(119)	-4.10%
Total Households	60,565	100.00%	52,799	100.00%	7,766	14.71%
Median Income	\$ 52,809		\$ 45,304		\$ 7,505	16.57%

Source:
US Dept. of Commerce, Bureau of Economic Analysis
2014 American Community Survey, 1-Year Estimates
2005 American Community Survey

Note:
Data prior to 2005 was not available; other than the 2000 Census

STATE OF NEW MEXICO
SANTA FE COUNTY
EDUCATIONAL ATTAINMENT FOR POPULATION 25 YEARS AND OLDER
FOR THE LAST YEAR AND NINE YEARS PRIOR
(UNAUDITED)

Value	2014		2005		CHANGE	
	Number	Percentage of Total	Number	Percentage of Total	Number	Percentage Change
Less than 9th Grade	7,126	6.60%	6,220	6.41%	906	14.56%
9th to 12th Grade, No Diploma	7,557	7.00%	5,944	6.12%	1,613	27.14%
High School Diploma or Equivalent	24,184	22.40%	23,189	23.89%	995	4.29%
Some College, No Degree	21,053	19.50%	17,702	18.24%	3,351	18.93%
Associate's Degree	5,722	5.30%	4,492	4.63%	1,230	27.38%
Bachelor's Degree	21,377	19.80%	20,442	21.06%	935	4.57%
Graduate or Professional Degree	20,945	19.40%	19,069	19.65%	1,876	9.84%
Total	107,964		97,058		10,906	11.24%

Source:
US Dept. of Commerce, Bureau of Economic Analysis
2014 American Community Survey 1-Year Estimates
2005 American Community Survey

Note:
Data prior to 2005 was not available; other than the 2000 Census

STATE OF NEW MEXICO
SANTA FE COUNTY
SCHOOL ENROLLMENT FOR POPULATION 3 YEARS AND OLDER
FOR THE LAST YEAR AND NINE YEARS PRIOR
(UNAUDITED)

Value	2014		2005		CHANGE	
	Number	Percentage of Total	Number	Percentage of Total	Number	Percentage Change
Nursery School/Preschool	1,249	3.95%	1,559	4.52%	(310)	-19.88%
Kindergarten	1,705	5.40%	2,006	5.81%	(301)	-15.00%
Elementary School (Grades 1-8)	13,984	44.28%	14,322	41.50%	(338)	-2.36%
High School (Grades 9-12)	6,857	21.71%	7,041	20.40%	(184)	-2.61%
College or Graduate School	7,786	24.65%	9,581	27.76%	(1,795)	-18.73%
Total	31,581		34,509		(2,928)	-8.48%

Source:

US Dept. of Commerce, Bureau of Economic Analysis
2014 American Community Survey 1-Year Estimates
2005 American Community Survey

Note:

Data prior to 2005 was not available; other than the 2000 Census

STATE OF NEW MEXICO
SANTA FE COUNTY
POPULATION BY AGE GROUP
FOR THE LAST YEAR AND NINE YEARS PRIOR
(UNAUDITED)

Value	2014		2005		CHANGE	
	Number in Age group	Percentage of Total	Number in Age group	Percentage of Total	Number in Age group	Percentage Change
Under 5 Years Old	7,112	4.80%	7,137	4.9%	(25)	-0.35%
5 - 9 Years Old	8,149	5.50%	9,030	6.2%	(881)	-9.76%
10 - 14 Years Old	8,594	5.80%	9,321	6.4%	(728)	-7.81%
15 - 19 Years Old	7,853	5.30%	9,030	6.2%	(1,177)	-13.04%
20 - 24 Years Old	8,445	5.70%	8,448	5.8%	(2)	-0.03%
25 - 29 Years Old	8,297	5.60%	8,448	5.8%	(150)	-1.78%
30 - 34 Years Old	8,594	5.80%	10,195	7.0%	(1,602)	-15.71%
35 - 39 Years Old	8,594	5.80%	10,924	7.5%	(2,330)	-21.33%
40 - 44 Years Old	8,890	6.00%	10,778	7.4%	(1,888)	-17.52%
45 - 49 Years Old	9,186	6.20%	11,652	8.0%	(2,466)	-21.16%
50 - 54 Years Old	10,816	7.30%	12,817	8.8%	(2,001)	-15.61%
55 - 59 Years Old	12,149	8.20%	12,817	8.8%	(668)	-5.21%
60 - 64 Years Old	12,446	8.40%	7,865	5.4%	4,581	58.24%
65 - 69 Years Old	11,260	7.60%	5,243	3.6%	6,017	114.76%
70 - 74 Years Old	7,408	5.00%	4,806	3.3%	2,602	54.13%
75 - 79 Years Old	4,593	3.10%	3,059	2.1%	1,534	50.17%
80 - 84 Years Old	3,111	2.10%	2,039	1.4%	1,072	52.59%
85 Years Old and Over	2,667	1.80%	2,039	1.4%	628	30.79%
Total	148,164	100.00%	137,758	100.00%	10,406	7.55%
Median Age	44.6		40.1		4.5	11.22%

Source:
US Dept. of Commerce, Bureau of Economic Analysis
American Community Survey

**STATE OF NEW MEXICO
SANTA FE COUNTY
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS
(UNAUDITED)**

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
FIRE										
Calls Received	NA	NA	5,225	5,973	6,731	7,676	7,170	6,686	6,672	7,480
Fire Responses	NA	NA	1,438	1,664	1,733	2,431	1,977	1,878	1,650	1,930
EMS Responses	NA	NA	3,787	4,309	4,998	5,245	5,193	4,808	5,022	5,550
Fire Inspections-Sprinkler/Fire Alarm	34	91	112	34	26	37 ^(c)	43	32	38	32
Fire Inspections-Developments	79	98	144	219	175	200 ^(c)	210	213	301	203
Fire Inspections-Commercial Business	32	80	69	98	80	100 ^(c)	115	124	86	67
SHERIFF ^(c)										
Crime Reports ^(c)	NA	NA	NA	11,079	12,619	16,496	15,715	15,598	13,092	NA
Traffic Accidents ^(c)	NA	NA	NA	913	834	795	746	895	697	NA
DUI Arrests ^(c)	NA	NA	NA	350	251	302	187	165	215	NA
Total Sheriff Responses ^(c)	NA	NA	NA	52,682	53,399	53,678	62,583	69,826	74,151	NA
DWI										
Offenders Being Tracked	NA	NA	NA	NA	NA	NA ^(a)	NA	739	736	863
Cases Closed Out Successfully	NA	NA	NA	NA	NA	NA ^(a)	NA	379	294	295
Offenders that completed Treatment	NA	NA	NA	NA	NA	NA ^(a)	NA	311	270	377
Offenders referred to DWI School	NA	NA	NA	NA	NA	NA ^(a)	NA	331	356	398
Offenders referred to Victim Impact	NA	NA	NA	NA	NA	NA ^(a)	NA	380	421	505
Offenders referred to Community Service	NA	NA	NA	NA	NA	NA ^(a)	NA	416	432	515
Offenders referred to Ignition Interlock Term	NA	NA	NA	NA	NA	NA ^(a)	NA	442	448	517
Offenders Screened	NA	NA	NA	NA	NA	NA ^(a)	NA	386	392	529
CADDY Rides Provided	NA	NA	NA	NA	NA	NA ^(a)	NA	12,441	11,862	10,800
Alcohol Involved Crashes	NA	NA	NA	NA	NA	NA ^(a)	NA	75	116	NA
Alcohol Involved Fatalities	NA	NA	NA	NA	NA	NA ^(a)	NA	8	8	6
Schools Receiving Prevention Services	NA	NA	NA	NA	NA	NA ^(a)	NA	29	29	27
Students Receiving Prevention Services	NA	NA	NA	NA	NA	NA ^(a)	NA	6,535	14,214	5,600
DWI Checkpoints Conducted	NA	NA	NA	NA	NA	NA ^(a)	NA	16	28	9
Saturation Patrols Conducted	NA	NA	NA	NA	NA	NA ^(a)	NA	35	41	77
RECC										
Number of Calls Answered ^(c)	393,470	303,315	301,554	278,759	282,827	288,758	410,526	413,058	546,413	329,214
Total Calls for Service (Personnel Dispatched) ^(c)	175,861	163,143	177,326	187,448	191,386	184,496	183,588	226,368	247,462	158,090
MOBILE HEALTH SERVICES										
Visits to the Mobile Health Van	NA	NA	NA	NA	NA	NA ^(a)	NA	1,578	2,648	3,500
Blood Pressure Checks	NA	NA	NA	NA	NA	NA ^(a)	NA	1,119	2,625	3,113
Blood Glucose Checks	NA	NA	NA	NA	NA	NA ^(a)	NA	1,459	2,354	3,010
Total Cholesterol Screenings	NA	NA	NA	NA	NA	NA ^(a)	NA	-	1,472	2,951
Immunizations	NA	NA	NA	NA	NA	NA ^(a)	NA	46	185	379
Discount Drug Cards Distributed	NA	NA	NA	NA	NA	NA ^(a)	NA	NA	595	323
Referrals to Primary Care Providers	NA	NA	NA	NA	NA	NA ^(a)	NA	237	459	295
Community Locations Visited	NA	NA	NA	NA	NA	NA ^(a)	NA	NA	53	154
SENIOR SERVICES										
Congregate Meals Served	NA	NA	NA	NA	NA	NA ^(a)	NA	28,906	36,467	40,317
Home Delivered Meals Served	NA	NA	NA	NA	NA	NA ^(a)	NA	27,115	41,784	51,192
Number of Senior Transportation Rides	NA	NA	NA	NA	NA	NA ^(a)	NA	7,692	9,230	8,338
CORRECTIONS										
Number of Adult Bookings	NA	NA ^(b)	9,592	9,965	10,114	9,858	10,615	10,513	9,781	8,436
Number of Adult Mandays	196,219	185,300	186,349	168,732	146,950	145,480	163,560	202,124	200,917	183,740
Number of Juvenile Mandays	24,906	20,815	17,074	7,108	9,484	8,355	8,244	6,577	5,739	5,131
RISK MANAGEMENT										
Worker's Compensation Claims Filed ^(c)	NA	NA	NA	NA	NA	NA ^(a)	92	71	84	53
FINANCE										
Warrants (Checks) Issued	15,324	16,154	16,042	16,846	15,713	14,685	14,575	14,901	15,633	15,529
Manual Warrants/AP Wires Processed	128	144	173	204	189	167	173	166	169	174
Warrant/Check Runs	382	383	391	410	403	437	442	429	435	453
Invoices Paid	43,437	44,893	45,574	48,870	46,287	43,774	44,077	44,416	44,237	43,348
Payroll Warrants (Checks) Issued	7,031	6,924	7,861	6,659	6,445	5,627	5,031	4,846	4,643	4,474
PROCUREMENT										
Purchase Orders Issued	12,499	11,666	12,438	11,706	9,577	9,073	9,229	9,021	9,190	9,776
TREASURER										
Receipts Issued	153,178	152,126	143,242	149,418	150,188	159,306	153,985	152,940	153,865	178,750
INFORMATION TECHNOLOGY										
Technical Support Work Orders	NA	NA	NA	NA	NA	NA ^(a)	2,342	2,220	3,032	3,376
LAND USE										
Code Enforcement Cases	NA	NA	NA	NA	NA	NA ^(a)	127	118	254	348
Building Permits Issued	1,094	1,306	939	717	558	483	477	516	618	768
Active Business Licenses	1,646	1,780	1,801	1,834	1,885	3,854	3,583	3,571	3,158	3,204
FLEET MANAGEMENT										
Total Miles Driven in County Vehicles	NA	NA	NA	NA	NA	NA ^(a)	2,467,894	1,934,214	5,816,564	6,315,122
SOLID WASTE										
Residential Refuse Permits Issued	NA	NA	NA	NA	NA	NA ^(a)	8,677	6,693	6,028	4,647
Recycling Tons Collected	NA	NA	NA	NA	NA	NA ^(a)	2,930	2,036	2,112	2,630

Source:
County Records from internal Departments/Divisions

Notes:

- (a) Santa Fe County implemented Performance Based Budgeting criteria in FY 2012; numbers prior to this time were not tracked and are unavailable
(b) The Adult Facility was managed by an outside contractor with another computer system until October 2006; data not available prior to this time.
(c) Information is not based on Fiscal Year Counts, but Calendar Year Counts; Current Year is Year-to-Date

NA = Information not available

**STATE OF NEW MEXICO
SANTA FE COUNTY
OPERATING EXPENDITURES BY FUNCTION (CASH BASIS)
LAST TEN FISCAL YEARS
(UNAUDITED)**

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015 ^(c)
FINANCIAL ADMINISTRATION ^(a)	3,391,928	3,586,031	4,430,800	4,868,689	4,981,687	5,329,673	5,441,786	7,004,125	6,467,007	6,428,345
CENTRAL ADMINISTRATION ^(b)	4,929,949	7,322,425	7,263,386	8,689,856	8,039,704	6,042,264	5,604,779	5,612,798	6,637,735	6,532,167
INFORMATION TECHNOLOGY/GIS	1,578,388	2,114,774	2,804,415	2,856,141	2,355,784	2,058,957	2,011,787	2,601,679	3,068,599	3,417,270
ECONOMIC DEVELOPMENT	-	-	-	-	-	137,481	350,420	423,482	-	174,178
FIRE	6,242,817	8,335,168	7,437,885	9,836,766	10,643,459	11,475,557	13,980,841	13,826,633	12,726,764	10,891,795
POLICE	7,421,200	7,018,302	10,380,029	11,174,472	10,976,859	9,989,594	10,925,494	11,913,324	13,671,593	12,554,299
PUBLIC WELFARE	6,348,765	2,110,734	7,175,576	5,782,517	3,395,820	1,257,859	5,172,672	3,939,767	2,665,247	4,517,551
JUDICIAL AND LEGAL	758,079	1,440,358	6,244,066	10,582,766	4,891,116	11,138,047	18,145,460	20,342,550	2,234,997	1,266,976
CORRECTIONAL INSTITUTIONS	14,418,783	14,046,290	15,328,923	16,631,043	14,898,361	12,600,928	12,714,582	15,762,268	16,908,136	14,585,804
OTHER CORRECTIONS	1,371,674	1,321,787	1,202,663	1,086,738	103,358	942,964	785,239	855,467	829,585	973,884
HEALTH/HOSPITALS	7,728,464	13,881,107	5,425,674	4,782,558	4,788,656	9,255,830	4,068,551	3,683,409	4,042,993	2,608,905
LIBRARIES	17,455	36,913	189,275	221,413	46,451	55,740	96,821	139,106	960,489	240,355
EDUCATION	13,611	62,525	231,316	327,714	337,831	61,855	8,992	-	4,710	331
PARKS AND OTHER RECREATION	1,501,731	3,967,624	1,565,177	8,924,127	3,858,687	3,057,121	3,830,298	4,762,431	2,792,905	4,031,198
NATURAL RESOURCES	183,789	471,275	106,870	166,079	7,205,329	340,679	341,888	360,807	177,419	355,944
HOUSING AND COMMUNITY DEVELOPMENT	2,896,675	3,896,412	4,889,328	3,982,021	3,699,962	13,272,551	6,205,261	4,215,624	3,798,682	4,005,168
SOLID WASTE MANAGEMENT	1,442,506	1,539,364	1,920,514	2,461,138	1,952,419	1,616,175	3,031,875	2,068,650	1,829,196	2,131,818
SEWERAGE	288,103	248,900	446,149	252,146	1,186,578	754,845	359,619	369,082	632,509	534,812
WATER SUPPLY SYSTEM	8,300,724	1,885,468	19,249,027	29,064,431	54,178,097	21,372,103	5,220,024	5,298,532	4,286,728	3,455,351
GENERAL PUBLIC BUILDINGS	5,409,704	3,256,788	18,947,463	8,891,763	5,246,285	3,796,368	3,545,176	2,550,608	3,601,848	4,137,319
HIGHWAYS	8,062,441	9,880,076	6,241,510	13,521,652	12,370,559	8,565,903	8,893,611	10,230,963	15,684,413	11,181,521
TRANSIT OR BUS SYSTEM	-	-	100,000	120,000	398,139	3,834,023	3,971,276	3,993,667	4,233,049	4,295,081
FICA FOR EMPLOYEES	1,726,480	1,968,391	2,358,462	2,645,283	2,720,261	2,556,044	2,561,994	2,613,633	2,765,112	2,854,518
RETIREMENT FOR EMPLOYEES	5,078,978	5,418,126	7,214,778	8,073,642	8,258,952	7,995,104	7,957,599	8,251,619	9,200,727	9,576,562
INSURANCE/JUDGEMENTS/SETTLEMENTS	2,206,506	84,457	5,498,785	7,220	478,933	4,704,178	1,600,630	1,817,558	65,473	3,365,021

Source:

Information from County Records provided to the US Census Bureau for their Annual Survey of County, Municipal, and Township Government Finance Survey

Notes:

(a) Includes Finance, Treasurer, Tax Collections, and Purchasing

(b) Includes the County Commission, Manager, Clerk's Office, Zoning and Personnel

(c) The US Census Bureau at the time of this CAFR has not asked for this information; information prepared based on previous survey criteria.

STATE OF NEW MEXICO
SANTA FE COUNTY
CAPITAL ASSETS BY FUNCTION
LAST TEN FISCAL YEARS
(UNAUDITED)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
SHERIFF										
Sheriff Vehicle Units	NA	NA	NA	154	147	145	130	149	172	139
FIRE										
Fire Stations	28	28	28	29	29	30	30	31	31	31
Fire Vehicles	NA	NA	NA	NA	176	178	200	183	181	170
PUBLIC WORKS										
County Maintained Roads (Miles)	582.6	581.2	575.3	576.0	573.8	574.3	575.8	580.2	580.1	574.6
OPEN SPACE										
Trails (Number of)	8	10	11	11	11	11	13	13	14	14
Trails (Miles)	29.5	36.5	37.5	37.5	37.5	39.5	43.4	43.5	46.5	46.5
Parks (Number of)	11	11	11	10	11	12	14	14	14	14
Parks (Acres)	41.0	41.0	41.0	41.0	41.2	42.2	45.6	45.6	45.6	45.6
Open Space (Acres)	4,467.2	5,931.3	5,931.3	6,231.3	6,232.2	6,403.4	6,457.8	6,457.8	6,457.8	6,457.8
COMMUNITY SERVICES										
Community Centers Alone (Number of)	1	1	1	2	2	3	3	3	3	3
Senior Centers Alone (Number of)	-	-	1	1	1	1	1	1	1	1
Community/Senior Centers (Number of)	5	5	5	5	5	5	5	6	6	6

Source:
County Records from Departments

Notes:
NA = Information not available



OTHER SUPPLEMENTARY INFORMATION

STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF RECONCILIATION OF TAX RECEIPTS, DISBURSEMENTS,
AND PROPERTY TAX RECEIVABLE
YEAR ENDED JUNE 30, 2015

Property taxes receivable, beginning of year	\$ 16,087,482
Changes to Tax Roll:	
Net taxes charged to treasurer for fiscal year	158,901,613
Adjustments:	
Increases in taxes receivable	1,092,760
Charge off of taxes receivable	<u>(1,234,365)</u>
Total receivables prior to collections	174,847,490
Collections for fiscal year ended June 30, 2014	<u>(159,419,948)</u>
Property taxes receivable, end of year	<u>\$ 15,427,542</u>
Property taxes receivable as of year end,	
Property taxes receivable by year:	
2005	\$ 228,467
2006	332,309
2007	459,301
2008	557,512
2009	709,996
2010	863,767
2011	1,103,567
2012	1,553,708
2013	2,688,363
2014	<u>6,930,552</u>
Total taxes receivable	<u>\$ 15,427,542</u>
Distribution of collected property taxes:	
Santa Fe County	\$ 59,498,881
State of New Mexico	8,940,870
Edgewood Soil and Water Conservation	148,998
City of Santa Fe	9,582,104
City of Espanola	167,946
Town of Edgewood	278,053
School Districts	56,370,670
Santa Fe Community College	22,249,631
Santa Fe Charter Schools	1,298,625
Eldorado Water and Sanitation	872,548
Livestock Board	11,622
Rancho Viejo Improvement District	<u>-</u>
Total tax distribution	<u>\$ 159,419,948</u>
Property taxes receivable distribution:	
Santa Fe County	\$ 6,426,920
State of New Mexico	862,216
Edgewood Soil and Water Conservation	22,969
City of Santa Fe	780,283
City of Espanola	41,888
Town of Edgewood	12,707
School Districts	5,139,511
Santa Fe Community College	2,010,042
Santa Fe Charter Schools	85,564
Eldorado Water and Sanitation	31,097
Livestock Board	14,345
Rancho Viejo Improvement District	<u>-</u>
	<u>\$ 15,427,542</u>

STATE OF NEW MEXICO
SANTA FE COUNTY
PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2015

AGENCY	Property Tax Levied	Collected in Current Year	Collected to Date	Distributed in Current Year	Distributed To Date	Undistributed at Year End	County Receivable at Year End
State of New Mexico:							
State Debt							
2005-2013	\$ 74,677,012	\$ 439,249	\$ 74,185,312	\$ 416,372	\$ 74,162,435	\$ 22,877	\$ 491,700
2014	8,872,137	8,501,621	8,501,621	8,392,778	8,392,778	108,843	370,516
Total	83,549,149	8,940,870	82,686,933	8,809,150	82,555,213	131,720	862,216
Livestock Board							
2005-2013	127,868	338	115,766	338	115,766	-	12,102
2014	13,527	11,284	11,284	11,069	11,069	215	2,243
Livestock Board	141,395	11,622	127,050	11,407	126,835	215	14,345
Total State of New Mexico	\$ 83,690,544	8,952,492	82,813,983	8,820,557	82,682,048	131,935	876,561
Santa Fe County:							
Operational							
2005-2013	\$ 358,034,331	\$ 2,360,723	\$ 355,026,777	\$ 2,229,071	\$ 354,895,125	\$ 131,653	\$ 3,007,554
2014	48,071,781	45,769,621	45,769,620	45,170,955	45,170,955	598,665	2,302,160
Total	406,106,112	48,130,344	400,796,397	47,400,026	400,066,080	730,318	5,309,714
Debt Service							
2005-2013	103,277,862	547,716	102,632,248	519,165	102,603,696	28,551	645,614
2014	11,292,413	10,820,821	10,820,821	10,682,286	10,682,286	138,535	471,592
Total	114,570,275	11,368,537	113,453,069	11,201,451	113,285,982	167,086	1,117,206
Total Santa Fe County	\$ 520,676,387	59,498,881	514,249,466	58,601,477	513,352,062	897,404	6,426,920
Municipalities:							
City of Santa Fe							
2005-2013	\$ 56,350,384	\$ 394,302	\$ 55,984,687	\$ 370,511	\$ 55,960,896	\$ 23,791	\$ 365,697
2014	9,602,388	9,187,802	9,187,802	9,062,634	9,062,634	125,168	414,586
Total	65,952,772	9,582,104	65,172,489	9,433,145	65,023,530	148,959	780,283
City of Espanola							
2005-2013	1,305,054	11,882	1,278,801	11,330	1,278,249	552	26,253
2014	171,699	156,064	156,064	152,934	152,934	3,129	15,635
Total	1,476,753	167,946	1,434,865	164,264	1,431,183	3,681	41,888
Edgewood Town Municipal Debt Svc							
2005-2013	-	-	-	-	-	-	-
2014	290,760	278,053	278,053	276,318	276,318	1,735	12,707
Total	290,760	278,053	278,053	276,318	276,318	1,735	12,707
Total Municipalities	\$ 67,720,285	10,028,103	66,885,407	9,873,727	66,731,031	154,375	834,878
School Districts:							
Santa Fe Schools							
2005-2013	\$ 371,007,238	\$ 2,023,569	\$ 368,821,675	\$ 1,917,053	\$ 368,715,159	\$ 106,516	\$ 2,185,563
2014	50,537,608	48,524,342	48,524,342	47,892,875	47,892,875	631,467	2,013,266
Total	421,544,846	50,547,911	417,346,017	49,809,928	416,608,034	737,983	4,198,829
Espanola Schools							
2005-2013	5,985,298	75,625	5,844,709	71,224	5,840,308	4,401	140,589
2014	739,512	658,015	658,015	647,334	647,334	10,681	81,497
Total	6,724,810	733,640	6,502,724	718,558	6,487,642	15,082	222,086
Pojoaque Schools							
2005-2013	17,514,611	152,552	17,306,217	146,950	17,300,615	5,602	208,394
2014	2,186,004	2,029,603	2,029,603	2,004,152	2,004,152	25,451	156,401
Total	19,700,615	2,182,155	19,335,820	2,151,102	19,304,767	31,053	364,795
Moriarty Schools							
2005-2013	20,911,560	119,619	20,686,186	113,583	20,680,150	6,036	225,374
2014	2,876,245	2,752,172	2,752,172	2,733,250	2,733,250	18,923	124,073
Total	23,787,805	2,871,791	23,438,358	2,846,833	23,413,400	24,959	349,447
Santa Fe Community College							
2005-2013	179,370,272	1,020,062	178,348,156	965,931	178,194,024	54,132	1,122,116
2014	22,117,495	21,229,569	21,229,569	20,952,950	20,952,950	276,619	887,926
Total	201,487,767	22,249,631	199,577,725	21,918,881	199,146,974	330,751	2,010,042
Santa Fe Charter Schools							
2005-2013	2,787,614	50,105	2,753,434	47,487	2,750,816	2,618	34,180
2014	1,299,904	1,248,520	1,248,520	1,232,293	1,232,293	16,227	51,384
Total	4,087,518	1,298,625	4,001,954	1,279,780	3,983,109	18,845	85,564
Espanola Charter Schools							
2005-2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2014	39,527	35,173	35,173	34,602	34,602	571	4,354
Total	39,527	35,173	35,173	34,602	34,602	571	4,354
Total School Districts	\$ 677,372,888	79,918,926	670,137,771	78,759,684	668,978,528	1,159,244	7,235,117
Special Districts:							
Edgewood Soil & Water Conservation							
2005-2013	\$ 1,229,493	\$ 6,541	\$ 1,212,867	\$ 6,143	\$ 1,212,468	\$ 399	\$ 16,626
2014	148,799	142,457	142,457	141,416	141,416	1,040	6,343
Total	1,378,292	148,998	1,355,324	147,559	1,353,884	1,439	22,969
Eldorado Water & Sanitation							
2005-2013	8,482,576	16,266	8,467,348	15,862	8,466,945	403	15,228
2014	872,151	856,282	856,282	849,133	849,133	7,149	15,869
Total	9,354,727	872,548	9,323,630	864,995	9,316,078	7,552	31,097
Rancho Viejo Improvement District							
2005-2013	2,272,658	-	2,272,658	-	2,272,658	-	-
2014	-	-	-	-	-	-	-
Total	2,272,658	-	2,272,658	-	2,272,658	-	-
Total Special Districts	\$ 13,005,677	1,021,546	12,951,612	1,012,554	12,942,620	8,991	54,066
Grand Total	\$ 1,362,465,781	159,419,948	1,347,038,239	157,067,999	1,344,686,289	2,351,949	15,427,542

**STATE OF NEW MEXICO
SANTA FE COUNTY
JOINT POWERS AGREEMENTS AND MEMORANDUMS OF UNDERSTANDING**

Other Participant(s)	Contract Number	Summarized Description	Beginning Date	Ending Date	Estimated Amount of Project	Santa Fe County's Current Year Contribution	Other Participant's Current Year Contribution	Audit Responsibility
McCook Community College	2014-0265-FD/IC	EMS Clinical Agreement	4/3/2014	4/3/2015	Agreement	\$ -	\$ -	Each Responsible
City of Santa Fe	2015-0075-CSD/GG	Library Program	9/22/2015	6/30/2015	\$ 30,000.00	\$ -	\$ -	Each Responsible
City of Santa Fe	2015-0124-SO/BT	Reallocate Jag Funds	11/6/2015	9/30/2017	\$ 13,584.50	\$ -	\$ -	Each Responsible
City of Santa Fe	2015-0133-FI/MM	Renovation of MRC Soccer Fields	7/1/2014	6/30/2015	\$ 5,000.00	\$ -	\$ -	Each Responsible
City of Santa Fe	2015-0137-CORR/GG	Bond processing for Detention Center	2/11/2015	2/11/2017	Agreement	\$ -	\$ -	Each Responsible
City of Santa Fe	2014-0025-PW/BT	Solid Waste & Recycling Services	1/1/2014	12/31/2020	Unspecified	\$ -	\$ -	Each Responsible
City of Santa Fe	2013-0348-CMO/BT	Parking	5/17/2013	6/30/2015	\$ 21,660.00	\$ 21,665.00	\$ -	Each Responsible
City of Santa Fe	2013-0247-OS/PL	Right of Way Camino Carlos Rael	12/28/2012	6/30/2017	Unspecified	\$ -	\$ -	Each Responsible
City of Santa Fe	2014-0317-HHSD-GG	LEAD Project	1/1/2014	12/31/2017	\$ 20,000.00	\$ -	\$ -	Each Responsible
City of Santa Fe	2015-0262-GIS/PL	LIDAR Sharing Data	4/9/2015	4/9/2016	Agreement	\$ -	\$ -	Each Responsible
City of Santa Fe	2015-0259-DWI/MM	DWI Program	6/9/2015	6/30/2015	\$ 10,000.00	\$ -	\$ -	Each Responsible
City of Santa Fe	2014-0317-HHSD GG	Lead Task Force	5/12/2014	12/31/2017	\$ 20,000.00	\$ -	\$ -	Each Responsible
First Judicial District Court	2015-0034-JJ/MM	Teen Court Program	7/1/2014	Upon Completion	\$ 60,000.00	\$ -	\$ -	Each Responsible
Town of Edgewood	2015-0076-CSD/GG	Library Program	10/9/2014	6/30/2015	\$ 30,000.00	\$ -	\$ -	Each Responsible
Administrative Offices of the Courts	2015-0096-SO/BT	AOC Security Services at Courts	7/1/2014	6/30/2016	\$ 60,000.00	\$ -	\$ -	Each Responsible
Santa Fe Community College	2015-0141-GM/GG	Microgrid Training Center	10/24/2014	10/24/2016	\$ 50,000.00	\$ -	\$ -	Each Responsible
NM Dept. of Game & Fish	2015-0149-FD/GG	OHV Training Site	1/27/2015	1/27/2020	\$ 5,500.00	\$ -	\$ -	Each Responsible
Vista Redondo MDWCA	2015-0050-PW/GG	Road Drainage Improvements	1/30/2015	1/30/2017	\$ 90,000.00	\$ -	\$ -	Each Responsible
Santa Fe/Pojoaque Water & Soil Conservation	2015-0299-PW/PL	Soil & Water Conservation Programs	4/21/2015	6/30/2016	\$ 16,000.00	\$ -	\$ -	Each Responsible

STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF DEPOSIT AND INVESTMENT ACCOUNTS
JUNE 30, 2015

SFC CLERK RECORDED 02/10/2016

	Account Type	Total Deposits with bank	Reconciling Items	Reconciled Balance
Bank of Albuquerque	FHLMC	\$ 1,635,234	\$ -	\$ 1,635,234
BNY Western Trust	Money Market	14,573,876	-	14,573,876
Cantor Fitzgerald	FHLB	2,168,416	-	2,168,416
Cantor Fitzgerald	FHLMC	502,409	-	502,409
Charles Schwab International	FFCB	929,619	-	929,619
Charles Schwab International	FHLB	5,890,282	-	5,890,282
Charles Schwab International	FHLMC	708,986	-	708,986
Charles Schwab International	FNMA	9,446,924	-	9,446,924
Charles Schwab International	FICO	4,903,474	-	4,903,474
Charles Schwab International	Money Market	4,732,214	24,715,008	29,447,222
Charles Schwab International	US Treasuries	50,031	-	50,031
Community Bank	Certificate of Deposit	250,000	-	250,000
Guadalupe Credit Union	Certificate of Deposit	250,000	-	250,000
First National Bank of Santa Fe	Money Market	3,018,047	-	3,018,047
First National Bank of Santa Fe	Money Market	6,012,934	-	6,012,934
Los Alamos National Bank	Certificate of Deposit	6,058,730	-	6,058,730
Los Alamos National Bank	Checking	10,111,930	(27,194)	10,084,736
Los Alamos National Bank	Premium NOW	25,973,435	(1,760,131)	24,213,304
Los Alamos National Bank	Savings	11,618,352	-	11,618,352
Morgan Keegan	FNMA	1,002,501	-	1,002,501
Morgan Keegan	FHLMC	1,491,152	-	1,491,152
Mutual Securities	FHLB	11,707,912	-	11,707,912
Mutual Securities	FHLMC	6,675,575	-	6,675,575
Mutual Securities	FNMA	5,417,603	-	5,417,603
Mutual Securities	FFCB	3,892,993	-	3,892,993
Mutual Securities	Municipal Bond	5,056,747	-	5,056,747
New Mexico Bank and Trust	Certificate of Deposit	248,000	-	248,000
NM State Investment Pool	State Treasurer LGIP	26,913	-	26,913
Piper Jaffray	FHLMC	2,994,171	-	2,994,171
Piper Jaffray	US Treasuries	1,019,871	-	1,019,871
Piper Jaffray	Municipal Bond	1,146,390	-	1,146,390
Shearson	FHLB	8,842,522	-	8,842,522
Shearson	FNMA	1,884,728	-	1,884,728
Shearson	FFCB	2,918,052	-	2,918,052
Sterne Agee	Municipal Bond	3,060,957	-	3,060,957
Sterne Agee	FHLMC	1,976,762	-	1,976,762
Sterne Agee	FNMA	6,969,713	-	6,969,713
Washington Federal	Certificate of Deposit	250,000	-	250,000
Wells Fargo	FNMA	985,187	-	985,187
Wells Fargo	Money Market	30,029,496	-	30,029,496
Portigon/West LB	Repurchase Agreement	425,905	-	425,905
		<u>\$ 206,858,043</u>	<u>\$ 22,927,683</u>	<u>\$ 229,785,726</u>

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF PLEDGED COLLATERAL
JUNE 30, 2015**

	Community Bank	Washington Federal	New Mexico Bank & Trust	Guadalupe Credit Union	Los Alamos National Bank	West LB
Bank Accounts:						
Checking accounts	\$ -	\$ -	\$ -	\$ -	\$ 36,085,365	\$ -
Savings accounts	-	-	-	-	11,618,352	425,905
Certificates of deposit	250,000	250,000	248,000	250,000	6,058,730	-
Total amount of deposits	250,000	250,000	248,000	250,000	53,762,447	425,905
Less: FDIC coverage	250,000	250,000	248,000	250,000	250,000	-
Total uninsured public funds	-	-	-	-	53,512,447	425,905
Collateral requirements (Per 6-10-10 & 6-10-17, NMSA 1978):						
50% of uninsured time and demand accounts	-	-	-	-	26,756,224	212,953
Total collateral required	-	-	-	-	26,756,224	212,953
Collateral requirements (Per 6-10-10(H), NMSA 1978):						
102% of uninsured time and demand accounts	-	-	-	-	-	-
Total collateral required	-	-	-	-	-	-
Pledged collateral:						
FHLMC, matures 8/1/2019, CUSIP 3137EADK2	-	-	-	-	-	-
FNMA, matures 10/26/2017, CUSIP 3135G0PQ0	-	-	-	-	-	-
FNMA, matures 6/1/2018, CUSIP 31381QW77	-	-	-	-	4,903,509	-
FNMA, matures 12/1/2024, CUSIP 31418BK70	-	-	-	-	4,714,641	-
FNMA, matures 5/1/2032, CUSIP 31418AE95	-	-	-	-	4,329,605	-
FNMA, matures 9/1/2034, CUSIP 31418BHN9	-	-	-	-	4,310,767	-
FHLMC, matures 10/1/2034, CUSIP 3128P76U2	-	-	-	-	4,641,872	-
FNMA, matures 9/1/2038, CUSIP 3138ELE25	-	-	-	-	9,911,759	-
FHLMC, matures 10/1/2042, CUSIP 31300MK36	-	-	-	-	2,642,168	-
FHLB, matures 10/17/2016, CUSIP 313380XB8	-	-	-	-	1,375,094	-
FFCB, matures 12/27/2016, CUSIP 3133ECBU7	-	-	-	-	3,000,231	-
FHR, matures 12/15/2020, CUSIP 3137A3V30	-	-	-	-	820,813	-
FHR, matures 12/15/2023, CUSIP 3137B6RG8	-	-	-	-	3,734,330	-
FHR, matures 5/15/2027, CUSIP 3137AQME5	-	-	-	-	664,675	-
FHR, matures 12/15/2042, CUSIP 3137BDQP4	-	-	-	-	4,374,456	-
FNW, matures 6/25/2033, CUSIP 31393UB28	-	-	-	-	3,132,767	-
FSPC, matures 3/25/2036, CUSIP 31396HZR3	-	-	-	-	3,751,129	-
FNW, matures 6/25/2043, CUSIP 31393DUG4	-	-	-	-	6,021,039	-
FNW, matures 12/25/2043, CUSIP 31394ACS3	-	-	-	-	3,093,059	-
FNW, matures 6/25/2044, CUSIP 31394ALP9	-	-	-	-	2,595,508	-
FSPC, matures 7/25/2044, CUSIP 31395A3J2	-	-	-	-	1,307,772	-
FHLMC, matures 1/1/2038, CUSIP 31300MJ95	-	-	-	-	1,341,906	-
FHLMC, matures 1/1/2038, CUSIP 31300MJ95	-	-	-	-	432,873	-
GNMA, matures 4/20/2040, CUSIP 36225EYP1	-	-	-	-	1,316,316	-
FHLMC, matures 9/1/2040, CUSIP 3128S5ZL1	-	-	-	-	6,025,225	-
FHLB, matures 9/11/2015, CUSIP 313370JB5	-	-	-	-	1,003,181	-
FNR, matures 12/25/2018, CUSIP 31398GZS1	-	-	-	-	217,921	-
GNMA, matures 7/20/2043, CUSIP 36179NJU3	-	-	-	-	-	41,503
US Treasury, matures 5/31/2017, CUSIP 912828SY7	-	-	-	-	-	420,155
Total collateral	-	-	-	-	79,662,616	461,658
Over / (under) secured	\$ -	\$ -	\$ -	\$ -	\$ 52,906,392	\$ 248,705
Custodial Credit Risk:						
Insured	\$ 250,000	\$ 250,000	\$ 248,000	\$ 250,000	\$ 250,000	\$ -
Collateralized with securities held by pledging financial institution's trust department	-	-	-	-	79,662,616	425,905
Uninsured and uncollateralized	-	-	-	-	(26,150,169)	-
Total deposits	\$ 250,000	\$ 250,000	\$ 248,000	\$ 250,000	\$ 53,762,447	\$ 425,905
Location of collateral:						
Wells Fargo Bank, Minneapolis, MN						
Federal Home Loan Bank of Dallas						
Federal Reserve Bank and MIT						

STATE OF NEW MEXICO
SANTA FE COUNTY
FINANCIAL DATA SCHEDULE
JUNE 30, 2015

SFC CLERK RECORDED 02/10/2016

FDS Line Item No.		Low Rent Public Housing	Housing Choice Voucher	CFP Programs	Home Sales	Total
ASSETS AND DEFERRED OUTFLOWS						
Current assets:						
111	Cash - Unrestricted	\$ 783,247	234,468	-	4,381,728	5,399,443
113	Cash - Other restricted	39,840	130,434	-	-	170,274
114	Cash - Tenant security deposits	59,190	-	-	-	59,190
100	Total Cash	882,277	364,902	-	4,381,728	5,628,907
125-050	Accounts receivables - Miscellaneous - Other	-	62,340	807	-	63,147
126	Accounts receivables - Tenants	234,617	-	-	-	234,617
126.1	Allowance for doubtful accounts - Tenants	(208,624)	-	-	-	(208,624)
	Allowance for doubtful accounts - Other	-	(36,048)	-	-	(36,048)
120.0	Total receivables, net of allowance for doubtful accounts	25,993	26,292	807	-	53,092
142	Prepaid expenses and other assets	12,841	-	-	-	12,841
145	Assets held for sale	-	-	-	192,188	192,188
150	Total current assets	921,111	391,194	807	4,573,916	5,887,028
Non-current assets:						
161	Land	728,415	-	-	-	728,415
162	Buildings	7,836,345	-	-	-	7,836,345
164	Furniture, equipment & machinery - administration	437,236	-	-	-	437,236
166	Accumulated depreciation	(3,815,753)	-	-	-	(3,815,753)
160	Total capital assets, net of accumulated depreciation	5,186,243	-	-	-	5,186,243
180	Total non-current assets	5,186,243	-	-	-	5,186,243
200	Deferred Outflow of Resources	97,697	-	-	-	97,697
290	Total assets and deferred outflow of resources	\$ 6,205,051	391,194	807	4,573,916	11,170,968
LIABILITIES AND DEFERRED INFLOWS						
Current liabilities:						
312	Accounts payable, less than 90 days	\$ 18,425	2,526	170	52,829	73,950
321	Accrued wages/payroll taxes payable	31,067	12,260	1,240	-	44,567
341	Tenant security deposits	135,160	-	-	-	135,160
345	Other current liabilities	-	-	35,013	-	35,013
310	Total current liabilities	184,652	14,786	36,423	52,829	288,690
353	Non-current liabilities - Other	-	130,433	-	-	130,433
357	Accrued pension and OPEB liabilities	525,608	-	-	-	525,608
350	Total non-current liabilities	525,608	130,433	-	-	656,041
300	Total liabilities	710,260	145,219	36,423	52,829	944,731
400	Deferred inflow of resources	171,730	32,210	-	-	203,940
FUND BALANCE/NET POSITION						
508.4	Investment of capital assets	\$ 5,186,243	-	-	-	5,186,243
511.4	Restricted net position	-	346	-	-	346
512.4	Unrestricted net position	136,818	213,419	(35,616)	4,521,087	4,835,708
513	Total fund balance/net position	5,323,061	213,765	(35,616)	4,521,087	10,022,297
600	Total liabilities, deferred inflows and fund balance/net position	\$ 6,205,051	391,194	807	4,573,916	11,170,968

STATE OF NEW MEXICO
SANTA FE COUNTY
FINANCIAL DATA SCHEDULE
JUNE 30, 2015

FDS Line Item No.		Low Rent Public Housing	Housing Choice Voucher	CFP Programs	Home Sales	Total
OPERATING REVENUES						
70300	Net tenant rental revenue	\$ 461,255	-	-	-	461,255
70500	Total tenant revenue	<u>461,255</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>461,255</u>
70600	HUD PHA operating grants	523,288	1,677,782	104,533	-	2,305,603
70700	Total fee revenue	<u>523,288</u>	<u>1,677,782</u>	<u>104,533</u>	<u>-</u>	<u>2,305,603</u>
71100	Investment income - unrestricted	5,755	359	-	37,187	43,301
71400	Fraud recovery	-	-	-	-	-
71500	Other revenue	-	220,641	-	-	220,641
70000	Total revenue	<u>990,298</u>	<u>1,898,782</u>	<u>104,533</u>	<u>37,187</u>	<u>3,030,800</u>
EXPENSES						
91100	Administrative salaries	205,751	183,472	-	-	389,223
91200	Auditing fees	852	2,044	-	-	2,896
91500	Employee benefit contributions - administrative	63,482	79,140	-	-	142,622
91600	Office expenses	10,695	8,078	-	-	18,773
91800	Travel	5,515	6	-	-	5,521
91900	Other	-	17,635	39,088	441	57,164
91000	Total Operating - Administrative	<u>286,295</u>	<u>290,375</u>	<u>39,088</u>	<u>441</u>	<u>616,199</u>
92100	Tenant services salaries	-	-	-	-	-
92300	Employee benefit contributions - tenant services	-	-	-	-	-
92500	Total tenant services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
93100	Water	42,136	635	568	928	44,267
93200	Electricity	18,432	2,471	131	50	21,084
93300	Gas	8,300	684	274	455	9,713
93800	Other utilities expense	52,305	-	-	-	52,305
93000	Total utilities	<u>121,173</u>	<u>3,790</u>	<u>973</u>	<u>1,433</u>	<u>127,369</u>
94100	Ordinary maintenance and operations - labor	237,377	-	-	-	237,377
94200	Ordinary maintenance and operations - materials and other	79,809	-	42,148	650	122,607
94300	Ordinary maintenance and operations contracts	-	-	49,480	7,257	56,737
94500	Employee benefit contributions - ordinary maintenance	107,779	-	-	-	107,779
94000	Total maintenance	<u>424,965</u>	<u>-</u>	<u>91,628</u>	<u>7,907</u>	<u>524,500</u>
96110	Property insurance	-	-	-	-	-
96120	Liability insurance	-	-	-	-	-
96130	Workmen's compensation	-	-	-	-	-
96140	All other insurance	39,526	-	-	-	39,526
96100	Total insurance premiums	<u>39,526</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>39,526</u>
96200	Other general expenses	4,520	-	-	-	4,520
96900	Total operating expenses	<u>876,479</u>	<u>294,165</u>	<u>131,689</u>	<u>9,781</u>	<u>1,312,114</u>
97000	Excess operating revenues over operating expenses	<u>113,819</u>	<u>1,604,617</u>	<u>(27,156)</u>	<u>27,406</u>	<u>1,718,686</u>
97300	Housing assistance payments	-	1,803,783	-	-	1,803,783
97350	Housing assistance payments portability-in	-	186,119	-	-	186,119
97400	Depreciation expense	216,868	-	-	-	216,868
90000	Total expenses	<u>216,868</u>	<u>1,989,902</u>	<u>-</u>	<u>-</u>	<u>2,206,770</u>
10000	Excess (deficiency) of total revenues over (under) total expenses	<u>\$ (103,049)</u>	<u>(385,285)</u>	<u>(27,156)</u>	<u>27,406</u>	<u>(488,084)</u>
MEMO ACCOUNT INFORMATION						
11030	Beginning equity	\$ 6,043,775	\$ 599,050	\$ (8,460)	\$ 4,493,681	\$ 11,128,046
11040	Prior period adjustments, equity transfers and correction of errors	(617,665)	-	-	-	(617,665)
11170	Administrative fee equity	5,323,061	213,765	(35,616)	4,521,087	10,022,297
11180	Housing assistance payments equity	-	-	-	-	-
11190	Unit months available	2,388	3,384	-	-	5,772
11210	Number of unit months leased	2,244	3,099	-	-	5,343
11270	Excess cash	614,414	-	-	-	614,414

STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF VENDOR INFORMATION

Project Name	Project Number	Name of Vendor	Location	Preferences	Scope of Work	Award Amount
Professional Hydrology Services	RFP: 2015-0004-PW/PL	Golder Associates Inc. (Awarded) WetWater Environmental	In State In State	In State Veterans	Phased planning and design document for installation of groundwater and surface water	\$60,000.00
Banking Services For Treasurer's Office	RFP: 2015-0074-TR/IC	First National Bank of Santa Fe (Awarded) Bank of Albuquerque Wells Fargo	In State In State In State	In State In State In State	Santa Fe County is soliciting proposals to provide Banking Services for the County.	This price varies by Santa Fe County assets, but will exceed \$60,000.00
Implementation Plan & Legal Services for the Santa Fe County Sustainable Growth Management Plan (SGMP) and Sustainable Land	RFP: 2015-0154-GM/BT	Consensus Planning Inc. (Awarded) SGMP & SLDC Amendments	In State Out of State	In State None	The contractor shall provide planning and legal services as requested in support of the County's efforts to amid SGMPand SLDC.	\$192,323.00
Food Services For Adult Detention Facility & Youth Development Program	RFP: 2015-0062-CORR/IC	Summit Food Service Management (Awarded) Trinity Services CEI Facilities Services	Out of State Out of State Out of State	None None None	The contractor should provide on-site dietary operations to include meal preparation and serving of meals for inmates, residents, and staff at the facilities.	\$4,000,000.00
Commissary Services for Adult Detention Facility & Youth Development Program	RFP: 2015-0063-CORR/IC	Keefe Commissary Group (Awarded) Trinity Services Group Inc.	Out of State Out of State	None None	The contractor agrees to manage the Santa Fe County Detention Facilities' Commissary Operation in a professional manner while upholding federal, state, and local laws.	\$1,200,000.00
Creation of Management Plans for Three Open Space Properties	RFP: 2015-0183-GM/MM	Ecotone (Awarded)	In State	In State	A detailed existing conditions and inventory report, a master plan that identifies, maps, prioritizes, and estimates timing and costs for key projects. Develop a strategic management plan for each property that includes community outreach	\$150,000.00
Custodial Banking Services For Treasurer's Office	RFP: 2015-0178-TR/IC	First National Bank of Santa Fe (Awarded) Los Alamos National Bank of Santa Fe Wells Fargo	In State In State In State	In State None In State	The Santa Fe County Treasurer handles all investment activities on behalf of Santa Fe County, as defined by state law and the SFC Investment Policy. Santa Fe County is seeking proposals that shall enable safekeeping of securities and support in compliance and reporting to the Investment Committee and County Board of Finance.	The annual fee will be 2 Basis Points of market value of assets in custody calculated and billed monthly.
Construction Services for the Rio Quemado Watershed	RFP: 2015-0143-PW/PL	Reineke Construction Padilla Industries	In State In State	In State None	Stream bank stabilization and restoration and includes the rehab of existing in stream irrigation diversions structures using fluvial geomorphic restoration techniques.	No Amount As of 08/14/2015
Mobile Crisis Response Team for Adults and Adolescents	RFP: 2015-0188-CSD/MM	Presbyterian Medical Services (Awarded)	In State	In State	The mobile crisis team will target adults and adolescents throughout Santa Fe County who are experiencing a behavioral health crisis.	\$350,000.00
Low Birth Rate Prevention Initiative	RFP: 2015-0229-CSD/MM	La Familia Medical Center (Awarded) Las Cumbres Community Services (Awarded) The Changing Women Initiative	In State In State In State	None None None	Deliver evidence-based programming and services shown to prevent low birth rate, provide public awareness and outreach, provide experienced, qualified, and trained personnel to implement culturally competent programing, and contribute to filling data gaps.	\$185,000.00

STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF VENDOR INFORMATION

Project Name	Project Number	Name of Vendor	Location	Preferences	Scope of Work	Award Amount
Recreation Yard Door Replacement at Adult Detention Facility	IFB: 2015-0059-CORR/IC	Century Club Construction (Awarded)	In State	Veterans	The Santa Fe County Corrections Department is requesting bids to repair and replace a section of approximately 1049 square feet concrete in the recreation yard as well as replace metal door.	\$137,000.00
Installation of Guard Rails Barrier Cable and Components	IFB: 2015-0129-PW/PL	San Bar (Awarded) Apache Construction	In State In State	In State In State	Installation of roadway guardrails, barrier cables, and components	\$250,000.00
Urban Search and Rescue Strut System	IFB: 2015-0156-FD/IC	LN Curtis & Sons (Awarded)	Out of State	None	Procuring an urban search and rescue strut system for the Santa Fe County Fire Department utilizing State Homeland Security Grant Funds.	\$68,250.00
Construction Services for the Hondo Fire Station #1	IFB: 2015-0159-PW/PL	Big Rock Builders (Awarded) New Image Construction Anissa Construction	In State In State In State	None In State In State	The Santa Fe County Fire Department is requesting bids to procure a licensed company for the Hondo Fire Station No. 1 apparatus addition. The work consists of the construction of a new truck bay with associated site work, new roof over existing truck bay and new LED lighting.	\$280,300.00
Construction Services for the Pojoaque Fire Station Improvements	IFB: 2015-0160-FD/PL	Big Rock Builders (Awarded) RCC, LLC Anissa Construction Duran Enterprises de Santa Fe Davenport Construction Mgmt.	In State In State In State In State In State	None In State In State In State None	The Santa Fe County Fire Department is requesting bids to procure a licensed construction company for improvements to the Pojoaque Fire Station. The work in the existing north wing consists of selective demolition, cutting and patching, refinishing existing floors (carpet and tile), new suspended acoustical ceiling and grids, painting, new restroom countertops and lavatories, new kitchen cabinets and countertops, fixtures and appliances, data termination point replacements, selective cabinetry and new access to the proposed Fitness Room addition.	\$289,699.00
Construction Services for the Pojoaque Valley Recreation Complex Phase I	IFB: 2015-0147-PW/PL	Royal Enterprises General Contractors (Awarded) Robert Cohen Company Lone Mountain Contracting Hellas Constructions Inc.	In State In State In State Out of State	In State In State In State None	The Santa Fe County Public Works Department is requesting bids from licensed and certified construction companies for the Pojoaque Valley Recreation Complex Improvements to include installation of artificial turf and associated work.	\$984,383.58
Quill Waste Water Treatment Plant Upgrades and Repairs- Entrance Works Influent Screen	IFB: 2015-0189-PW/MM	Done Right Construction (Awarded) Big Rock Builders Advanced Environmental Solutions	In State In State In State	None None None	The work consists of purchasing and installing a new Influent Screen. The installation will include electrical, mechanical, structural, and demolition elements.	\$120,000.00

(Continued)



STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF VENDOR INFORMATION

Project Name	Project Number	Name of Vendor	Location	Preferences	Scope of Work	Award Amount
Romero Park Phase I Civil Improvement	IFB: 2015-0194-PW/PL	EMCO of Santa Fe (Awarded)	In State	In State	The work designated as Romero Park Phase I Civil Improvements consists of, but is not limited to, the complete construction of: site improvements (selective site demolition, site preparation, grading, subgrade preparation, entry drive and parking, regulatory signage/striping, utilities, hardscape improvements and irrigation sleeving) around existing facilities and improvements.	\$315,041.23
		MaxTek Contractors	In State	In State		
		A.A.C Construction	In State	In State		
		Country Club Construction	In State	Veterans		
		Sparling Construction	In State	In State		
		Universal Constructors	In State	In State		
Romero Park Landscape Improvements Phase I	IFB: 2015-0195-PW/PL	Accent Landscape Contractors, Inc. (Awarded)	In State	In State	The work designated as Romero Park Landscape Improvements Phase I consists of, but is not limited to, the complete construction of:: site improvements (site furnishings, north playground, shade structure, signage, fencing and access control, landscape surfacing, planting, irrigation) around existing facilities and improvements.	\$431,051.10
Road Improvements to Richards Avenue	IFB: 2015-0244-PW/MM	Desert Fox (Awarded)	In State	In State	The work consists of, but is not limited to grading & drainage improvements, new signs, curbs, gutters, sidewalks, paving and striping.	\$115,131.25
		A.A.C Construction	In State	In State		
		Armour Pavement	In State	In State		
		Sparling Construction	In State	In State		
		Universal Construction	In State	In State		
		RL Leader	In State	None		
Eldorado Trail Improvements	IFB: 2015-0291-PW/MM	Sparling Construction Inc. (Awarded)	In State	None	The Contractor shall supply all labor, materials and equipment necessary to complete the work in accordance with the construction plans and specifications.	\$113,834.00
Server Rooms at Adult Detention Facility & Youth Development Program	IFB: 2015-0292-CORR/IC	Maxtek Contractors, Inc.	In State	In State		
		A.A.C. Construction, LLC	In State	In State		
		Prime Builders, LLC (Awarded)	In State	In State	Evaluate and relocate the current server room and construct a new server room at the Adult Detention Facility. Convert current family room into a server room at Youth Development Program.	\$449,291.91
Road Improvements to Vista Redonda	IFB: 2015-0366-PW/MM	A.A.C. Construction (Awarded)	In State	In State	The work consists of, but is not limited to grading & drainage improvements, new signs, curbs, gutters, sidewalks, paving and striping.	\$687,196.30
		EMCO	In State	In State		
Corrections Department Uniforms	IFB: 2015-0378-CORR/IC (A-C)	Galls LLC (Awarded)	Out of State	None	The Santa Fe County Public Safety Department is requesting bids for the purpose of procuring uniforms for the Corrections Division	Indefinite Quantities
		Neve's Uniforms & Equipment (Awarded)	In State	In State		
		Apparel Sewn Right, Inc. (Awarded)	Out of State	None		

(Concluded)



SINGLE AUDIT SECTION

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the County Commission
Santa Fe County
and Mr. Tim Keller
New Mexico State Auditor

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, the budgetary comparisons of the general fund and major special revenue funds of Santa Fe County ("County"), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and the combining and individual funds and related budgetary comparisons of the County, presented as supplemental information, and have issued our report thereon dated November 2, 2015.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs, that we consider to be a significant deficiency. 2015-001

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

County's Response to Finding

The County's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Albuquerque, New Mexico
November 2, 2015



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND
ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

To the County Commission
Santa Fe County
and Mr. Tim Keller
New Mexico State Auditor

Report on Compliance for Each Major Federal Program

We have audited Santa Fe County's ("County") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2015. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to

determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness* in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Albuquerque, New Mexico
November 2, 2015

STATE OF NEW MEXICO
SANTA FE COUNTY
Supplemental Schedule of Expenditures of Federal Awards
Year Ended June 30, 2015

	Federal CFDA #	Pass-Through Grantor's Number	Federal Expenditures
Federal Grantor/Program Title			
Grantor/Program Title			
DIRECT ASSISTANCE			
U.S. Department of Housing and Urban Development			
CFP - 2011	14.872	N/A	\$ 2,543
CFP - 2012	14.872	N/A	24,982
CFP - 2013	14.872	N/A	110,437
CFP - 2014	14.872	N/A	7,347
Section 8 Voucher	14.871	N/A	2,294,762
Low Rent Subsidy	14.850	N/A	982,895
Total U.S. Department of Housing and Urban Development			3,342,966
U.S. Department of Justice			
2013 Edward Byrne Memorial - JAG	16.738	2013-DJ-BX-0843	13,089
High Intensity Drug Trafficking Area (HIDTA)	95.001	G14SN0011A	329,140
SWIFT Grant	16.738	M14-D51-O-000161	1,189
SCAAP Grant	16.606	N/A	40,705
SCAAP Grant	16.606	2015-AP-BX-0399	32,827
Total U.S. Department of Justice			416,950
U.S. Department of Agriculture - Forest Service			
Collaborative Forest Restorative Grant	10.679	10-DG-11031000-030	49,318
U.S. Department of Homeland Security			
FEMA-Homeland Security Grant	97.044	EMW-2012-FO-04883	119,930
FEMA-Homeland Security Grant	97.067	EMW-2013-SS-00153-S01	99,738
FEMA-Homeland Security Grant	97.067	EMW-2014-SS-00030-S01	31,738
Total U.S. Department of Homeland Security			251,406
U.S. Department of the Interior			
LIDAR Project	15.908	G14AC00125	100,000
El Camino Real	15.935	P13AC00949	18,327
Total U.S. Department of the Interior			118,327
Total Direct Assistance			4,178,967
PASS-THROUGH ASSISTANCE			
U.S. Department of Transportation			
pass through NM Dept. of Transportation			
Operation DWI (ENDDWI)	20.608	14-AL-64-091	16,280
Operation DWI (ENDDWI)	20.608	15-AL-64-091	22,953
Operation Buckle Down	20.608	15-OP-RF-091	8,265
Selective Traffic Enforcement Program (STEP)	20.608	14-RF-01-091	2,820
100 Days and Nights of Summer	20.608	14-EE-DS-091	5,000
Statewide Expanded Oper. DWI-SEDWI	20.608	15-AL-64-P05 SF50	11,520
Don't Text (DNTXT)	20.608	15-DD-02-091	4,722
Vehicle Seizure Program	20.608	14-AL-64-P10/15-AL-64-P08	44,564
NE/SE Connector	20.200	S100120	86,232
Subtotal			202,356
U.S. Department of Transportation			
pass through NM Dept. of Transportation			
Highway Planning and Construction Cluster			
Rail Trail (Multi Use Trail)	20.219	S100040	777,616
TCSP Grant	20.205	S100220	298,412
Subtotal Highway Planning and Construction Cluster			1,076,028
Total U.S. Department of Transportation			1,278,384
Department of Agriculture			
pass through NM Energy, Minerals & Natural Resources			
New Mexico Fire Protection Grant	10.664	14-521-0410000000-0089	12,318
Youth Conservation Corp Grant	15.649	14-522-0150-0059	60,349
Youth Conservation Corp Grant	15.649	15-522-0150-0058	48,977
pass through NM Dept. of Finance and Administration			
U.S. Forest Service	10.666	SRS Title I	11,566
Total U.S. Department of Agriculture			133,210
Department of Interior, Bureau of Land Management			
pass through from Dept. of Finance and Administration			
Taylor Grazing	15.227	N/A	721
pass through from NMAC:			
Rancho Allegre Firewise	15.228	GDA 040021	471
Total Department of Interior, Bureau of Land Management			1,192
U.S. Department of Justice:			
pass through from NM Dept. of Public Safety:			
Region III Drug Enforcement	16.738	14-JAG-RegIII-SFY15	122,431
U.S. Department of Homeland Security			
pass through from N.M. Dept. of Public Safety			
Assistance to Firefighters Grant Prog./SAFER Program	97.083	#EMW-2009-FF-00453	141,477
pass through from State Fire Marshal's Office			
HAZMAT	97.093	N/A	4,269
Total U.S. Department of Homeland Security			145,746
U.S. Department of Housing and Urban Development			
pass through NM Dept. of Finance and Administration			
Community Development Block	14.218	12-C-NR-1-01-G-36	224,275
U.S. Dept. of Education			
pass through from NM Dept. of Education			
Student Nutrition	10.555		106,836
U.S. Department of Health and Human Services			
Aging Cluster-Passed through New Mexico Central Economic Community			
Nutrition Services	93.045	Title IIIB	16,159
Nutrition Services	93.045	Title IIIC-1	59,692
Nutrition Services	93.045	Title IIIC-2	27,644
Nutrition Services Incentive Program	93.053	NSIP	33,758
Total U.S. Department of Health & Human Services			137,253
Total pass through assistance			2,149,327
Total Assistance to County			\$ 6,328,294

See Accompanying Notes to Schedule of Expenditures of Federal Awards

**STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2015**

NOTE 1 - BASIS OF PRESENTATION

The Schedule of Expenditures of Federal Awards includes the federal grant activity of Santa Fe County, New Mexico and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the financial statements.

NOTE 2 - CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA) NUMBERS

The program titles and CFDA numbers were obtained from the federal or pass-through grantor or the 2015 *Catalog of Federal Domestic Assistance*.

STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2015

A. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? _____ Yes x No
- Significant deficiency identified that are not considered to be material weakness(es)? _____ Yes x None Reported

Non-compliance material to financial statements noted? _____ Yes x No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? _____ Yes x No
- Significant deficiency identified that are not considered to be material weakness(es) _____ Yes x None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? _____ Yes x No

Identification of Major Program

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
14.871	Section 8 Housing Choice Vouchers
14.850	Public and Indian Housing Low Rent Subsidy
20.219/20.205	Department of Transportation Cluster

Dollar threshold used to distinguish between type A and type B programs \$ 300,000

Auditee qualified as low-risk auditee? _____ Yes x No

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2015**

B. FINANCIAL STATEMENT FINDINGS

2015-001 Clerks Office Cash Receipts (Significant Deficiency)

CONDITION

During our update of understanding of the cash receipts transaction cycle within the County Clerk's Office it was identified:

- Cash receipts are kept in a zipped bag in each cashier's desk and each desk does not lock nor are the desks located in a secure area.
- The two computers running the Clerk Track software system to log payments do not require each cashier to log in each time they enter a transaction. The transactions are processed under whoever logged in that morning.
- The end of day compiled cash count could be counted by someone who acted as the cashier for that day. A second employee is not brought in to re-verify that cashier's drawer.

CRITERIA

6-5-2C NMSA 1978 states that an entity shall implement internal accounting controls designed to prevent accounting errors and violations of state and federal law and rules related to financial matters.

EFFECT

Absent policies, procedures and safeguarding of assets can lead to increased risk for misappropriation of public monies.

CAUSE

The County Clerk's office was unaware of additional safeguarding procedures that can assist to strengthen controls over the cash receipting transaction cycle.

RECOMMENDATION

It is recommended that the County Clerk's Office evaluate their safekeeping procedures for cash received by the public. It is further recommended that the Office implement requirements for separate log-in per County personnel and require secondary cash count verification. The secondary verification should be completed by an individual who was not involved with the initial receipt or recording of the transaction.

MANAGEMENT RESPONSE

The Clerk's Office staff, in coordination with the Finance Division staff, will update and develop desk procedures to ensure adequate physical security of cash collected. Updated desk procedures will also include a second cash verification during the end of day processing by a staff person who is not responsible for receiving cash. An analysis will be done on the Clerk Track system to determine what protocols can be implemented to identify individual user transactions. Security cameras will continue to be utilized as an additional security measure. The County Clerk and Finance Director will oversee updating cash procedures and expect to have updated procedures in place no later than June 30, 2016.

STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2015

C. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

D. COMMENTS INCLUDED IN ACCORDANCE WITH NEW MEXICO STATE AUDITOR
RULE

None

SFC CLERK RECORDED 02/10/2016

STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2015

STATUS OF PRIOR YEAR FINDINGS

<u>Description</u>	<u>Status</u>
2013-001 Prior Period Adjustment	Resolved
2013-002 Payroll Disbursements Transaction Cycle	Resolved
2014-001 Special Tests - Public and Indian Housing Grant	Resolved
2014-002 Procurement	Resolved

**STATE OF NEW MEXICO
SANTA FE COUNTY
EXIT CONFERENCE
JUNE 30, 2015**

An exit conference was conducted on October 26, 2015, in a closed meeting, in which the contents of the report were discussed with the following:

Santa Fe County

Miguel Chavez, County Commissioner
Katherine Miller, County Manager
Geraldine Salazar, County Clerk
Carole H. Jaramillo, Finance Division Director
Gregory S. Shaffer, County Attorney
Pablo Sedillo III, Public Safety Director
James Ron Pacheco, Executive Director of Housing Operations
Daniel Sanchez, Information Technology Division Director
Bernadette Salazar, Human Resources Division Director
Ericka Quintana, Clerk's Office Manager
Erica Lovato, Business Finance Manager
Diana M. Lovato, Senior Accountant
Anna Brandsford, Program Manager
David Sperling, Fire Chief
Bill Taylor, Procurement Manager
Samuel L. Montoya, Accounting Supervisor
Melissa L. Martinez, Senior Accountant
Lynette Kennard, Accounting and Financial Reporting Manager

Axiom Certified Public Accountants, LLC

Chris Garner, Partner
Jim Cox, Manager



Finance Staff

2015

III
(REF. MAT L.)

EXHIBIT
3

	Roybal	Chavez	Anaya	Holian	Stefanics	Katherine
BDD (2 + Alt)	Alt.	XX			XX	
ELUA (4 + Alt)						
MPO (3 + Alt)	XX	Alt.	XX		XX	
NCNMEDD (1 + 2 Alts)				XX	Alt.	
NCRTD (1 + Alt)	Alt.	XX				
Regional Coalition LANL Communities (1 + Alt)	XX		Alt.			
SFSWMA (3 + Alt)	XX	XX		XX	Alt.	
Housing Authority (5)	XX	XX	XX	XX	XX	
Board Of Finance (5)	XX	XX	XX	XX	XX	
Investment Committee (1 + Alt)	Alt.	XX		Alt.		
NMAC Multi Line (1+Alt)			Alt.			XX
NMAC HR Compensation (1 + Alt)						XX
EVEDA (1)			XX (David Griscom)			

****Based upon Board actions of January 13, 2015, (Exhibit A) and
October 27, 2015, (Exhibit B)**

SFC CLERK RECORDED 02/10/2016

III. B. 3. **Appointments of Members to Boards or Committees of the Following Entities: Buckman Direct Diversion, Santa Fe Metropolitan Planning Organization, North Central New Mexico Economic Development District, North Central Regional Transit District, Regional Coalition for LANL Communities, Santa Fe Solid Waste Management Agency, La Bajada Ranch Steering Committee, New Mexico Association of Counties Multi-Line Pool and Workers Compensation Pool, and Estancia Valley Economic Development Association**

TONY FLORES (County Manager's Office): Thank you, Mr. Chair. It's that wonderful time of year where we get to sit and the Commission gets to direct staff on who will be representing the Commission on those various boards and committees that you just read off. We have solicited input from the Commission for a couple of weeks now. I think early December is when we started, maybe it was late November to try to get the Board's input on who actually had a desire to serve on the boards and committees. That was kind of the first swing. And the second swing from that was do we have enough members from the Commission to fill all the primary seats, and the second swing of that was to see who in fact would want to be an alternate to those boards and committees.

We prepared a matrix that has been used in the past and we have some holes still within the committee matrix today and I was hopeful that the policy makers could amongst themselves decide who would sit as an alternate or as a primary member, but we are prepared to draw names if so desired from the Commission. If I can, Mr. Chair, I'd like to go through each of them and identify what we were looking for.

CHAIR ANAYA: Go ahead, Mr. Flores.

MR. FLORES: On the Buckman Direct Diversion Board we are looking for a designation of an alternate. Commissioner Stefanics sits as the chair so we have two individuals that are interested in filling those seats and one of those would have to be identified as an alternate.

COMMISSIONER STEFANICS: Mr. Chair, to be correct, I'm the vice chair. The elections will take place in a couple months.

CHAIR ANAYA: So my thoughts on that is we would probably want to leave our vice chair who is going to take the chair position and I would just ask Commissioner Roybal or Chavez if we could maybe work it out which one of you would want to be the member and the alternate.

COMMISSIONER CHAVEZ: Mr. Chair, I guess if it's okay with Commissioner Roybal I'm already the member on BDD so I would hold that position, if that works.

COMMISSIONER ROYBAL: I'm fine with being the alternate.

CHAIR ANAYA: Okay, why don't we take them one at a time then. So we would have Commissioner Chavez as a member, Commissioner Stefanics, and Commissioner Roybal as the alternate. I'd take that in a motion.

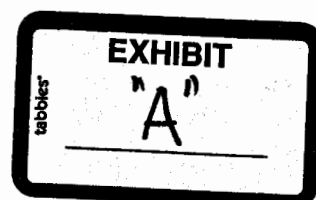
COMMISSIONER CHAVEZ: So moved.

COMMISSIONER STEFANICS: Second.

CHAIR ANAYA: Motion, second.

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The motion passed by unanimous [5-0] voice vote.

CHAIR ANAYA: MPO.

MR. FLORES: Thank you, Mr. Chair. For that committee we need three members identified and a fourth member identified as an alternate. Commissioner Chavez, correct me if I'm wrong, Commissioner, but you currently sit as the chair for MPO, or will be the chair for this coming calendar year?

COMMISSIONER CHAVEZ: I believe that – I was the chair for the last calendar year so I think that will be changing in the next month or two.

MR. FLORES: Okay So with that, Mr. Chair, we'd be looking for the identification of the committee alternate member.

COMMISSIONER CHAVEZ: Mr. Chair and Tony, I'm willing to stay on MPO as a member, if that helps.

CHAIR ANAYA: It might help or it might hurt if you want to be on them all. Just teasing. MPO is one of the few committees that I want to stay on as a member. It's one of the few that I asked, but I'll defer to my colleagues and see what their thoughts are. Commissioner Roybal?

COMMISSIONER ROYBAL: For the MPO? I'm fine with that?

CHAIR ANAYA: Commissioner Stefanics, Commissioner Holian, thoughts?

COMMISSIONER HOLIAN: Mr. Chair, I did not request to be on that committee.

COMMISSIONER STEFANICS: Mr. Chair, one of us needs to be an alternate. We might need to draw straws.

COMMISSIONER CHAVEZ: So, Mr. Chair, on MPO, I'll be alternate and defer to you and you can be the member on MPO. I was the chair for the last year so I'll step back on that and be the alternate.

CHAIR ANAYA: I appreciate that, Commissioner Chavez, you've done a great job as chair and a member. So I'm trying to avoid drawing straws if we can help it so I appreciate that, Commissioner Chavez. So Commissioner Chavez has offered gracefully to be the alternate member. That would be Commissioner Roybal, myself and Commissioner Stefanics as members. Could I get a motion on that?

COMMISSIONER CHAVEZ: So moved.

CHAIR ANAYA: There's a motion. Is there a second?

COMMISSIONER HOLIAN: Second.

CHAIR ANAYA: Motion, second from Commissioner Holian. Any further discussion?

The motion passed by unanimous [5-0] voice vote.

CHAIR ANAYA: Okay, what's up next, Commissioner Chavez?

COMMISSIONER CHAVEZ: North Central Economic Development District. And we only have two members identified now.

COMMISSIONER STEFANICS: Mr. Chair.

CHAIR ANAYA: Commissioner Stefanics.

COMMISSIONER STEFANICS: I indicated that I would be the alternate.

COMMISSIONER CHAVEZ: Right. So we have on this committee we have Commissioner Holian and Stefanics identified as a member or as an alternate.

CHAIR ANAYA: So Commissioner Holian is the member and then Commissioner Stefanics is suggesting that she be the alternate?

COMMISSIONER STEFANICS: Right.

CHAIR ANAYA: So I'd entertain that motion.

COMMISSIONER STEFANICS: I'll so move.

CHAIR ANAYA: Motion.

COMMISSIONER HOLIAN: Second.

CHAIR ANAYA: Second, Commissioner Holian. Any further discussion?

The motion passed by unanimous [5-0] voice vote.

CHAIR ANAYA: What's next, Commissioner Chavez?

COMMISSIONER CHAVEZ: Thank you, Mr. Chair. We have the North Central Regional Transportation District and I'm the member and will be vice chair until April. So we need to make that minor correction. And I'd be willing to continue to serve on the NCRTD and in the vice chair position. And I don't know if -

CHAIR ANAYA: Commissioner Chavez, I just asked Commissioner Roybal and unless there's an objection I think that would be a good one for Commissioner Roybal to be the alternate on, since there's a lot of routes in the north. So you're okay with that?

COMMISSIONER ROYBAL: Yes, I'll be an alternate on that. Yes, definitely.

COMMISSIONER HOLIAN: Mr. Chair, so moved.

COMMISSIONER CHAVEZ: Second.

CHAIR ANAYA: Commissioner Holian moves; Commissioner Chavez second. That would be Commissioner Chavez as member and Commissioner Roybal as alternate.

The motion passed by unanimous [5-0] voice vote.

CHAIR ANAYA: Commissioner Chavez, what's next?

COMMISSIONER CHAVEZ: Regional Coalition of LANL Communities. We need one member and one alternate.

CHAIR ANAYA: Commissioners, I don't know if I'm even on that matrix but I think it's important that Commissioner Roybal, because he's adjacent to that district, be the member in my opinion and his experience on LANL. I'd like to be the alternate but if somebody's dying to be the alternate I would defer that.

COMMISSIONER CHAVEZ: Mr. Chair, that's what's reflected in the matrix in front of us so I'll make the motion to appoint to the Regional Coalition of LANL Communities Commissioner Roybal as the member and Commissioner Anaya as the alternate.

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COMMISSIONER HOLIAN: Second.

CHAIR ANAYA: Motion and second. Any further discussion? Seeing none.

The motion passed by unanimous [5-0] voice vote.

COMMISSIONER CHAVEZ: The next one, Mr. Chair, is SWMA. That is the Solid Waste Management Agency and we are looking for three members and one alternate. Right now, myself and Commissioner Holian are the members, so we need a third member plus the alternate.

CHAIR ANAYA: Commissioner Chavez, I've enjoyed sitting on it and unless somebody wants to sit on it I'd be happy to be the alternate. Is there any other interest from anybody to be the member?

COMMISSIONER STEFANICS: Mr. Chair, when are the meetings? That provided an issue for me.

COMMISSIONER HOLIAN: Mr. Chair, they're at 5:00 on the third Thursday of the month.

COMMISSIONER CHAVEZ: Mr. Chair and Commissioner Stefanics, there was a question about the meeting time. When I was elected to the Commission SWMA was meeting at 12:00. That's changed now to 5:00. So it should be a little bit easier for the public and for most of us to attend that meeting.

COMMISSIONER STEFANICS: So, Mr. Chair, I thought that the MPO met on those days as well.

CHAIR ANAYA: Mr. Chair and Commissioner Stefanics, I think that towards the end of the calendar year there may have been one or two dates where those two committees conflicted, but if you look at the schedule for this next year I think we've eliminated that. Right, Tony?

MR. FLORES: Mr. Chair, Commissioner Stefanics, the MPO meets typically on the last Thursday and SWMA is on the third Thursday.

COMMISSIONER CHAVEZ: But I think because of scheduling or space or something –

MR. FLORES: For December it created a problem.

COMMISSIONER CHAVEZ: Right. But we don't see that happening this next year.

MR. FLORES: That's correct, Mr. Chair, Commissioner Chavez.

COMMISSIONER CHAVEZ: So, Mr. Chair, I would be willing to continue on as the member for SWMA.

CHAIR ANAYA: And I think Commissioner Holian wants to stay on for sure, right, Commissioner? So I think Commissioner Roybal is interested.

COMMISSIONER ROYBAL: Yes, that's correct. I'll be on that as well.

CHAIR ANAYA: So we have Commissioner Chavez, Commissioner Holian and Commissioner Roybal.

COMMISSIONER CHAVEZ: We need one alternate.

CHAIR ANAYA: Commissioner Stefanics, do you want to do it or do you want me to do it?

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COMMISSIONER STEFANICS: Either way. I can be an alternate.

CHAIR ANAYA: I'm fine with that. So there's a motion for Commissioner Chavez, Commissioner Holian, Commissioner Roybal as members and Commissioner Stefanics as alternate.

COMMISSIONER HOLIAN: Second.

CHAIR ANAYA: Is there any more discussion?

The motion passed by unanimous [5-0] voice vote.

CHAIR ANAYA: Thank you, Commissioner. La Bajada Steering Committee. My recommendation – the Commissioner was on this and I know Commissioner Holian is on it; she's done a good job, but I think it's helpful to me to have a buffer between myself being on it, so I'd like to have Chris be my representative from District 3 on that steering committee for that reason, but I would defer to any thoughts of the Commissioners if any of them would actually sit on it, I'm okay with that as well. Other than Commissioner Holian.

COMMISSIONER STEFANICS: Mr. Chair, how long do we see that – I'm not interested in sitting on it first of all, but how long do we see that continuing? Another year?

COMMISSIONER HOLIAN: Mr. Chair, it's hard to predict exactly but this is the status. The RFP went out and I believe that there were some applications to that RFP and now the final process is going to be to evaluate those applications and then bring a recommendation in front of the Board. So I really don't foresee it taking as long as a year but I don't want to be committed to making an actual prediction.

COMMISSIONER STEFANICS: Okay.

CHAIR ANAYA: Okay, Commissioner Holian. I'm okay with Chris being the primary member representing me. So is there a motion for Commissioner Holian and Chris Barela?

COMMISSIONER HOLIAN: So moved.

COMMISSIONER CHAVEZ: I'll second that motion.

CHAIR ANAYA: Motion from Commissioner Holian, second from Commissioner Chavez for Commissioner Holian and Chris Barela to be the representatives on the steering committee.

The motion passed by unanimous [5-0] voice vote.

CHAIR ANAYA: Thank you very much. Do we need motions for Housing Authority Board just for technicality?

MR. FLORES: Mr. Chair, I don't believe so because the Board of County Commissioners serves as the board on both of those, so it's inferred as part of the role of the Board.

COMMISSIONER CHAVEZ: So maybe just for the record, Mr. Chair, we should just reflect that our duties also include the Housing Authority and the Board of Finance and all five of the County Commissioners are members of both of those boards.

COMMISSIONER STEFANICS: Second.

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CHAIR ANAYA: Motion and second.

The motion passed by unanimous [5-0] voice vote.

CHAIR ANAYA: So on the next item, it was my understanding that the Investment Committee is always the chair and the vice chair and am I reading that there's one alternate or what am I reading this?

MR. FLORES: Mr. Chair, one alternate in addition to the chair and the vice chair. And currently we have the chair and the vice chair and we have two interested parties for the alternate position. So Commissioner Roybal and Commissioner Holian, how do you guys want to – do you have any thoughts?

MS. MILLER: Mr. Chair, just to note, those meetings are typically Thursday, the third Thursday of the month at 2:00. I don't know if that conflicts with one of the others that we just mentioned.

COMMISSIONER ROYBAL: There was a third Thursday of the month already that I just got on so it would conflict with that one.

CHAIR ANAYA: What I will say is whoever gets selected as the alternate, and I know Commissioner Chavez will feel the same way or you tell me if you're not, Commissioner, but any Commissioners that want to go if we notice those appropriately when we're noticing them, I have no problem if Commissioners come to that meeting on the investments. We're the members but if you want to come, Commissioner Roybal, when you can, and if there's changes in the meeting – I know sometimes they make adjustments, I'd be happy to have any of the Commissioners. Commissioner Chavez.

COMMISSIONER CHAVEZ: Well, on the Investment Committee, for those of us that are working more 8:00 to 5:00, this presents a little bit of a challenge because it's in the middle of the day, 2:00 in the afternoon. I was hoping that maybe the Investment Committee, and that would be the County Treasurer and his staff that would have to change that meeting time, but I think that schedule's already been set. I think we've already approved that meeting schedule so it may be hard to change that. So I just wanted to mention for those of us that are on the Investment Committee it's in the middle of the day and I don't think that's going to be changing.

MS. MILLER: Mr. Chair, Commissioner Chavez, it's just required that we have one a month and traditionally, we've tried to do it about the third Thursday at 2:00 because that's when most people have been able to make it. We have noticed the one for this month, actually I think at 3:00. So it does change and we do them one month at a time so I think we could work with the Treasurer to find a time that's convenient for the members.

COMMISSIONER CHAVEZ: And one meeting a month is a little bit easier to manage than two meetings a month, but I just wanted to mention that for the record. But anyway, right now I'll yield the floor to you, Mr. Chair.

CHAIR ANAYA: Thank you, Commissioner Chavez. So I think what we have is vice chair, you and I and Commissioner Holian as the alternate, with the open invite to have other Commissioners come. So I'd entertain a motion to that effect.

COMMISSIONER HOLIAN: So moved.

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CHAIR ANAYA: Motion. Is there as second.

COMMISSIONER CHAVEZ: I'll second, under discussion. So Commissioner Roybal, so are you feeling that the Investment Committee would not be something that you would be able to fit into your schedule at this time?

COMMISSIONER ROYBAL: If the time could be changed, because I know that the SWMA was actually on Thursday at 5:00, but depending on the time. I don't know what adjustment could be made.

COMMISSIONER STEFANICS: Mr. Chair.

CHAIR ANAYA: Commissioner Stefanics. Are you done, Commissioner Chavez?

COMMISSIONER STEFANICS: From my time on the Investment Committee I think that the members could ask that it be changed to a later time in the afternoon. I know that Commissioners have other responsibilities as well but the Treasurer usually has been flexible, so I understand about work schedules and things like that.

COMMISSIONER CHAVEZ: So maybe we could work on the meeting time. You could note that for your notes, Tony, then we could work with staff on the meeting time.

MR. FLORES: Thank you, Mr. Chair, Commissioner Chavez.

CHAIR ANAYA: Thank you, and just on that point, Commissioners. Go ahead, Commissioner Holian.

COMMISSIONER HOLIAN: Well, I would just make a comment about the Investment Committee meeting, that there are a number of staff who do attend the meeting, like the head of our Finance Department. I think there are actually - Teresa's actually a member, correct?

MS. MILLER: Mr. Chair, Commissioner Holian, actually the members are the chair, the vice chair, the Treasurer, the County Attorney, the County Manager, an outside public member and the Finance Director. And then there are staff from the County Treasurer's Office who attend. They prepare the packet. So typically, the Deputy Treasurer and then two or three of the Treasurer's Office staff attend.

COMMISSIONER HOLIAN: So this is a meeting where there's a number of staff who attend as well as the Board members.

CHAIR ANAYA: Thank you, Commissioner Holian. I would just add for the Commission's knowledge, just so we're all on the same page is that my preference as chair is going to be that we look at the meetings and we hear everybody's concerns but I want to do as much as we can on meeting days that we're already here. So maybe we could look at the Investment Committee for the land use day in the morning sometime, mid-morning. But let's look at when we can meeting days that we're already present to try and accommodate those different schedules and I would agree with Commissioner Holian. When we have staff present we probably don't want to hold them over to after five. We want to be cognizant of that if we're going to do that.

MS. MILLER: Mr. Chair, we'll work with the Treasurer to see if there's a better time. I will say that partly too it's getting the reports done from the previous month, so they do need time to actually prepare the reports. But we'll work with him to make sure that it's a time that works for the majority of the Board members and I think

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staff can be flexible on that.

CHAIR ANAYA: Thank you very much. So we have a motion and a second. Investment Committee, chair and vice chair as well as Commissioner Holian, and we'll make accommodations where we can on the meeting schedule so that other Commissioners that may want to attend will be able to attend and discuss that collectively.

The motion passed by unanimous [5-0] voice vote.

CHAIR ANAYA: We'll go to NMAC Multi-Line Pool. I know that Katherine will be good on the Multi-Line Pool. There's been some discussion at the Association of Counties and specifically in regards to having her on board, I think Commissioner Stefanics might agree with me that she'll be an excellent person on the Multi-Line now that we're insured through them. On the Multi-Line – I've been on Workman's Comp. I'd like to stay on there. But I think we would be good helping each other as alternates, Ms. Miller and myself on those two boards. I would defer. What's the pleasure of the Board?

COMMISSIONER STEFANICS: So, Mr. Chair, I would support that but I just want to notify you that Mr. Kopelman indicated that alternates on those two boards don't have votes. But I'm totally supportive and I would so move.

COMMISSIONER CHAVEZ: Second.

CHAIR ANAYA: And I appreciate the feedback and maybe that's some as when we get on the board we can talk about because we should be represented if we're not able to be there. I've been there but I think you'd be a good member. Do you have any thoughts, Ms. Miller?

MS. MILLER: Mr. Chair, I had understood that too. However, they did ask us – just sent an email a couple days ago, to appoint an alternate. So I don't know if they're contemplating changing that. But they did ask us to appoint an alternate as well. So I indicated to them that we were going to recommend being each other's alternate.

CHAIR ANAYA: Thank you, Ms. Miller, and maybe that's one of the things we can work on while we're on the board is doing that, because I think any county or entity should have the ability to have a voting alternate. That's probably something that Commissioner Stefanics, you would take up as a member on the board itself. But with that said, we have a motion and second. Seeing no further discussion.

The motion passed by unanimous [5-0] voice vote.

CHAIR ANAYA: EVEDA is one representative and that's – go ahead, Tony.

MR. FLORES: Thank you, Mr. Chair. The Estancia Valley Economic Development Association requires, as per their agreement with the County, one member of the Board of County Commissioners to sit on this committee.

CHAIR ANAYA: Tony, do they allow alternates on this board?

MR. FLORES: Mr. Chair, I didn't see any provisions for alternates in the agreement, because it's not our standard agreement with them for services. Just indicated

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concentrated opposed to the way we're having it now which is kind of disconnected. We really don't know what the other one's doing but we're expected to do something that we're not clear on. So I think we really need more discussion on this and it should be done when we're in a joint City-County meeting.

CHAIR ANAYA: Thank you, Commissioner Chavez. I think you have the feedback you need, Tony.

MR. FLORES: Yes, Mr. Chair. Thank you.

CHAIR ANAYA: Thank you. Any other appointments? I don't see any. Are we done with that.

MR. FLORES: Mr. Chair, we are concluded with that item.

CHAIR ANAYA: Excellent.

III. C. Miscellaneous

1. Request Authorization to Execute the North Central Regional Transit District Amended Intergovernmental Agreement

COMMISSIONER CHAVEZ: I'll let Mr. Flores do the presentation. This is pretty standard as far as the NCRTD, North Central Regional Transit District is concerned. This is the intergovernmental agreement that keeps the organization running. Right, Tony?

MR. FLORES: Mr. Chair, that's correct, Commissioner Chavez. Based upon the requirements of adding an additional member and changing some of the voting strength metrics NCRTD provided to the board in late November the amended agreement, so that we could have it before the Commission. The executive director from the NCRTD is here to do a short presentation and be able to answer any questions and if I can, Mr. Chair. I'd like to yield to him.

COMMISSIONER CHAVEZ: Yes, that would be fine, Tony. Go ahead.

ANTHONY MORTILLARO: Good afternoon, Commissioners, Mr. Chair, and happy new year. As Mr. Flores indicated their governmental agreement is being amended and we asked that all our members consider taking action on that amendment. Basically, the amendment arises from a number of items. Over the last several years we've added new members to the board – the Town of Edgewood, the Nambe Pueblo and most recently the Town of Taos. Every time we add a member the IGC needs to be amended because it adds a new representative to the board and as a result of that a new signature page needs to be entered into and it also modifies the voting strength analysis as well so that Exhibit B changes each time.

So based on those changes that have occurred we haven't been successful in getting everybody's signature on it. It's just been a matter of process so this last time when the Town of Taos was approved for membership the board and legal felt that it would be best to just do a novation of the entire contract, make the necessary minor changes on it and ask all the members to consider signing the agreement indicating their membership in the Regional Transit District. So it's pretty straightforward. It doesn't change any of the other terms and conditions that were in the intergovernmental agreement since the district's been formed. So I would be glad to respond to any questions anybody has.

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that one County Commissioner has to sit on this committee.

CHAIR ANAYA: So, Commissioners, this is in my district in southern Santa Fe County. Obviously, I'd like to be the member, but I wanted to see if we could have alternates and I would explore utilizing Mr. Griscom. Have you been going to those Dave? He's going anyway, so I'd like to have him be the alternate if that's possible.

COMMISSIONER CHAVEZ: I'll make that in the form of a motion, Mr. Chair.

COMMISSIONER HOLIAN: Second.

CHAIR ANAYA: Are you okay with that, Dave? There's a motion and a second and also that we're going to send Mr. Griscom's name as the alternate for EVEDA. Any further discussion? Seeing none.

The motion passed by unanimous [5-0] voice vote.

CHAIR ANAYA: We've got one more, Tony. Go ahead.

MR. FLORES: Mr. Chair, it's not on the matrix and this was more a matter of discussion. The City of Santa Fe established via Resolution 2014-19 a Community Hospital and Healthcare Study Group to examine the effects of the Affordable Care Act and other changing conditions on the effective and efficient delivery of healthcare services to Santa Fe community and the delivery of healthcare services to the indigent. And by this resolution it directed City Council staff to have a membership roster that included two Santa Fe County Commission representatives, as well as two City of Santa Fe Council representatives amongst a host of others.

It's not listed on this matrix because up until recently we weren't sure if they were actually going to move forward with the requirements under the resolution they passed last summer. So with that, Mr. Chair, what I would like to indicate is that if they decide to move forward the Commission would have to designate two community representatives.

COMMISSIONER STEFANICS: Mr. Chair, on this point.

CHAIR ANAYA: Commissioner Stefanics, and I have some comments as well. Go ahead, Commissioner.

COMMISSIONER STEFANICS: I'm very sorry to interrupt, Mr. Flores, but the City Council never brought this to us to have as a joint effort. We did not approve this resolution. We also, when we discussed it briefly, and the staff did a presentation, our staff was going to incur a great deal more work than the City was. The City Council did not bring this to the County Commission for its endorsement or cooperation or any joint effort, so I really object to this.

CHAIR ANAYA: I appreciate your comments, Commissioner Stefanics, and I think staff is just doing what's being requested of them. I think Ms. Miller and I are going to be having a discussion with the City this week and so I'm okay with not doing anything with this item. Commissioner Chavez.

COMMISSIONER CHAVEZ: Yes, I would concur with both Stefanics and Anaya on this. It's not that we want to sweep it under the rug but I don't think procedure has been followed quite right. And we do have an interest, I think, in continuing joint City-County meetings and I think this is really where we should have this discussion, not having the discussion. The discussion needs to be more focused and

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COMMISSIONER HOLIAN: Mr. Chair.

CHAIR ANAYA: Commissioner Holian.

COMMISSIONER HOLIAN: I move for approval and I would also like to make a comment if there's a second.

COMMISSIONER CHAVEZ: Second.

CHAIR ANAYA: A motion from Commissioner Holian, second Commissioner Chavez. Commissioner Holian.

COMMISSIONER HOLIAN: Thank you. Maria, I'd really like to send my thanks to Bill Baker for his services over the years. I've known him now ever since I've been on the Commission and I know that he's really been involved in trying to make the county a better place, especially when it comes to trails and he's really given a lot of thought to that and I just want to pass on my sympathy to him and his wife for their recent medical challenges. And I hope - will we be sending him a letter or something like that?

MS. LOHMANN: Mr. Chair, Commissioner Holian, absolutely. We have really enjoyed having Bill on the COLTPAC committee and we'll definitely miss him and we're going to send him all of our love and a letter of thanks.

COMMISSIONER HOLIAN: As a matter of fact if you'd be willing to work with me I'd like to work on a proclamation for him recognizing his service because he really has done a lot for the county.

MS. LOHMANN: Absolutely. I'd love to help.

COMMISSIONER HOLIAN: Thank you very much.

MS. LOHMANN: Thank you.

CHAIR ANAYA: There's a motion, there's a second. Is there any further discussion?

The motion passed by unanimous [5-0] voice vote.

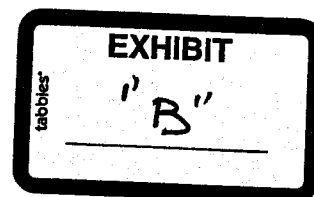
III. B. 2. Appointment of Primary Member to the NMAC Workers Compensation Pool Board

TONY FLORES (Deputy County Manager): Thank you, Mr. Chair. Good afternoon, Commissioners. It's kind of an apropos time that we discuss this item as we just received a presentation by Association of Counties executive director on the changes that are going on with both the multi-line pool and the workers' comp pool committees. An item has presented itself to us. We are looking for now a Board recommendation and appointment as the primary member to the Workers' Compensation Pool Committee. We had some recent changes in the ability to get some representation, I believe. I'm not quite sure of the circumstances but we now have a vacancy as a primary member.

It's important to point out that in my discussions on trying to formulate this recommendation is to understand the role of the person that's been appointed by the Commission. As the Board knows, we appoint on an annual basis to boards and committees. We'll be taking on that endeavor soon with the initial draft going out at the

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end of this month and the Board can be prepared to act on the new appointments for January for calendar year 16. But one of the issues that I've seen is the time commitments that this particular pool committee, this worker pool committee takes as does the multi-line. And also, as the Chairman indicated there's a great deal of fiscal responsibility on both of these pools and committees and one of the things that I would recommend or humbly request from the Commission is that we keep that in mind when we're dealing with those recommendations coming from the County Manager through staff to the Board of County Commissioners when we deal with our annual budgets because these do play into our annual budgetary and fiscal requirements.

So with that, Mr. Chair, I would humbly request and recommend that for the duration of this calendar year, because there is a meeting coming up in December that we allow Ms. Miller, who is our appointed alternate member to this committee serve as the primary member, and that way we can get that letter to the Association of Counties to bestow the privileges of voting to that member. With that, Mr. Chair, I'll stand for any questions.

CHAIR ANAYA: So, Mr. Flores, I sit on the Board and I'm the one that approached yourselves and I appreciate that you're coming back. I had a conversation with Commissioner Roybal and I know that Ms. Miller, you had some additional thoughts. Did you want to add anything at this time? I'm fine with the recommendation but did you have anything you'd like to add, or Commissioner Chavez? I'll go to you, Ms. Miller, first.

MS. MILLER: Mr. Chair, I just want to say that I have been serving on multi-line this year and I have gone to a few of the workers' comp meeting. We have one meeting left in this year of both multi-line and workers' comp, and I offered that I would attend on behalf of the County for that one meeting while the Board decides whether they would like to – who would like to do it for the next year, whether they want that to be a BCC member of a staff member. So I'm fine with whichever decision and I'm willing to serve for that last meeting this year if you would like.

CHAIR ANAYA: Thank you, Ms. Miller. Commissioner Chavez.

COMMISSIONER CHAVEZ: Thank you, Mr. Chair. I do want to let you know that I did have a conversation with the Manager. I'm interested in serving but it did make sense to make the appointments in January so we're all – I guess we're going to have to make the re-appointments in January anyway. So it seemed to make sense to let the County Manager finish this year and then we make the appointments in January to all of the committees and I don't know how much they're going to be changing but certainly we'll have to go through that process and see where we're at with the committees and what we're comfortable – where our comfort level is on those committees. But I would be willing to fulfill that role if the Board sees fit in January.

CHAIR ANAYA: Okay. What's the pleasure of the Board?

COMMISSIONER HOLIAN: Mr. Chair.

CHAIR ANAYA: Commissioner Holian.

COMMISSIONER HOLIAN: I would like to move to appoint Katherine Miller to serve out the term on the NMAC compensation pool board as the primary member.

CHAIR ANAYA: There's a motion. Is there a second?

COMMISSIONER CHAVEZ: Second.

CHAIR ANAYA: Motion from Commissioner Holian, second from Commissioner Chavez. Commissioner Stefanics.

COMMISSIONER STEFANICS: Mr. Chair, I'm wondering in January, if we meet early enough for the first meeting in January.

MR. FLORES: Mr. Chair, Commissioner Stefanics, the first BCC meeting will be January 12th, and I believe that's right before the NMAC meeting.

COMMISSIONER STEFANICS: Okay. Thank you very much.

CHAIR ANAYA: Thank you, Commissioner Stefanics. There's a motion, there's a second.

The motion passed by unanimous [5-0] voice vote.

III. C. Resolutions

1. **Resolution No. 2015-151, a Resolution Authorizing the Chairperson of the Santa Fe County Commissioners to Sign the Four-Year Plan Proposal and Enter into a Contract for Approved Four-Year Area Plan (2016-2020) for Senior Services in Santa Fe County**

GREG SMITH (Community Services): Good afternoon, Chair, Commissioners. Mr. Chair, Commissioners, in front of you is a resolution. It's the Santa Fe County Division of Senior Services are currently in the process of completing and submitting a four-year plan to the Non-metro Area Agency on Aging. This plan will allow the County to continue as beneficiary of funding from the Area Agency on Aging. The grant award is related to services that will be provided in fiscal years 2017 through 2020. The four-year plan will allow Santa Fe County to continue requesting state and federal grant funding through the Non-metro Area Agency on Aging on an annual basis for the next four years.

Again, Mr. Chair, Commissioners, the resolution is delegating signature authority to the Santa Fe County Commission Chair to approve and execute the Santa Fe County's proposal and four-year plan and to provide the senior services and to execute the subsequent contracts based on the approved proposal and four-year plan. Mr. Chair, with that being said I stand for any questions.

CHAIR ANAYA: Thank you, Mr. Smith. Are there any questions or comments?

COMMISSIONER STEFANICS: Mr. Chair, I'll move for approval but then I have a comment.

COMMISSIONER CHAVEZ: Second.

CHAIR ANAYA: Motion from Commissioner Stefanics, second Commissioner Chavez. Commissioner Stefanics.

COMMISSIONER STEFANICS: Thank you. I recently met with an Alzheimer's support group and there were members from all over our county. I mean from the north, from Commissioner Roybal's district, from in town, from Eldorado and

SFC CLERK RECORDED 12/04/2015

SFC CLERK RECORDED 02/10/2016



2016 Agriculture & Ranching Implementation Plan Process



SEC CLERK RECORDED 02/10/2016

Agriculture Policy & Regulatory Framework

- **2015 Sustainable Growth Management Plan**
 - Comprehensive review of agriculture in Santa Fe County
 - Chapter 4 Goals, Policies and Strategies
- **SF County Economic Development Plan**
- **Santa Fe County Health Action Plan FY 2015-2017**
- **Santa Fe Food Policy Council**
- **Planning for Santa Fe's Food Future 'Querencia, a Story of Food Farming and Friends'**
- **Sustainable Land Development Code- implementation of agricultural land use regulations:**
 - Transfer of Development Rights (TDR) Program
 - Density Bonus option
 - Agricultural Structures
 - Potential for community gardens/farms to meet open space requirements
 - Grazing and Ranching of Livestock
 - Flexibility for community planning districts to determine agricultural use regulations
 - Agricultural Overlay, reserved
- **Agriculture related Resolutions 2002-82, 2006-184, 2007-9, 2010-222, 2014-135 & 2015-173.**

Agriculture Implementation- Public Participation Plan

- With the adoption of this resolution, staff will conduct stakeholder meetings to gather information for the Agriculture Implementation Plan. Additional feedback will be garnered at community meetings.
- **Stakeholder Focus groups**-Farmers & Ranchers, community/acequia associations, Agriculture program and policy groups, Institutional and other potential wholesale buyers, Tribal Nations' Agriculture programs, Government/academic agencies.
- **Community Meetings**

5 Key Areas of Focus

- Transfer of Development Rights Program
- A 'Clearing-house' to connect farmers, ranchers with agricultural land and resources.
- Agricultural Use for Open Space Properties
- Local Food/Healthy Eating (Public Information & Outreach)
- Santa Fe County Agricultural Land Preservation & Revitalization (Public Information & Outreach)

Agriculture Implementation Matrix

- Tracks specific strategies of SGMP Chapter 4 from policy to program/outreach to action
- Measurable outcomes
- Timeline with short & long term goals leading to implementation
- Identifies lead and partners for each action
- Develop Baseline Data: Critical Research/Reporting/Analysis

January 12, 2016

Dear Honorable Santa Fe County Board of County Commissioners,

The Santa Fe City and County Advisory Council on Food Policy (SFFPC) voted in unanimous support of the Santa Fe County resolution “A Resolution to Develop an Agriculture and Ranching Implementation Plan in Santa Fe County to Support the 2015 Sustainable Growth Management Plan”, which is scheduled to be heard at the January 12th, 2016 Board of County Commissioners meeting. We write to express the SFFPC’s support for this resolution, and to respectfully recommend its passage by the Santa Fe Board of County Commissioners.

This resolution and the actions suggested therein uphold and move us closer to meeting the goals laid out in the 2014 Food Plan *“Planning for Santa Fe’s Food Future: Querencia, a story of food, farming, and friends.”* If passed, the actions emanating from this resolution would have a positive impact on a majority of the goals in the Food Plan, including the following goals:

- “Improve residents’ ability to access fresh, nutritious food.”
- “Celebrate local food and support regional food economy.”
- “Prioritize sustainability and agriculture in future development in Santa Fe City and County.”

In 2014, the Board of County Commissioners adopted the 2014 Food Plan as an official County document through Resolution 2014-131. Supporting the Agriculture and Ranching resolution is a further extension of the support given for the 2014 Food Plan, and would be yet another example of the County’s tremendous leadership and forward thinking in supporting our local economy, in supporting the health of our citizens, and in supporting the productivity and well-being of our land for generations to come.

Thank you for all that you do to make Santa Fe County a wonderful place to live and grow.

Sincerely,



Pamela Roy
Chair, Food Production & Land Use Subcommittee
The Santa Fe City & County Advisory Council on Food Policy

Susan Perry
Co-Chair
The Santa Fe City & County
Advisory Council on Food Policy

Mark Winne
Co-Chair
The Santa Fe City & County
Advisory Council on Food Policy



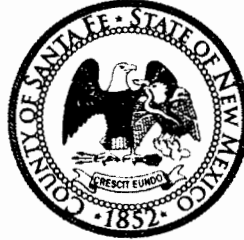
618 B Paseo de Peralta
Santa Fe, New Mexico, 87501
(505) 473-1004, ext. 16
www.santafefoodpolicy.org
Farm to Table: Fiscal Sponsor

SFC CLERK RECORDED 02/10/2016

Henry P. Roybal
Commissioner, District 1

Miguel M. Chavez
Commissioner, District 2

Robert A. Anaya
Commissioner, District 3



Liz Stefanics
Commissioner, District 5

Katherine Miller
County Manager

MEMORANDUM

Date: *December 11, 2015*

To: *Board of County Commissioners*

From: *Bill Taylor, Procurement Manager*

Via: *Katherine Miller, County Manager*
Jeff Trujillo, ASD Director
Rachel O'Connor Santa Fe County Community Services Department

ITEM AND ISSUE: BCC Meeting January 12, 2016

REQUEST APPROVAL OF PROFESSIONAL SERVICE AGREEMENT No. 2016-0150-DWI/BT WITH CHRISTUS ST. VINCENT REGIONAL MEDICAL CENTER, CARE CONNECTION IN THE AMOUNT OF \$600,000.00 TO PROVIDE DETOXIFICATION SERVICES IN FOR THE REMAINING FISCAL YEAR 2016 AND FISCAL YEAR 2017, IF APPROPRIATED, GRANTING SIGNATURE AUTHORITY TO THE COUNTY MANAGER TO EXECUTE THE PURCHASE ORDER. (Purchasing/Bill Taylor)

Issue:

The Purchasing Division of ASD and the Community Services Department are requesting approval of Professional Service Agreement No. 2016-0150-DWI/BT with CHRISTUS St. Vincent Regional Medical Center, Care Connection to provide Santa Fe County residents with a professional alcohol and drug detoxification facility to serve public inebriates and others suffering from alcohol and/or drug addiction by providing safe temporary lodging, detoxification services and an opportunity to access treatment, thereby reducing the burden on law enforcement and on hospital emergency services.

Santa Fe County is granted \$300,000 each Fiscal Year to provide these services. The Purchasing Division is presenting the Agreement with an initial term of eighteen (18) months in order to match the Agreement term with the funding cycle.

Background:

Local DWI (LDWI) funds are generated from excise tax on the sale of alcohol, collected by the New Mexico Department of Taxation and Revenue, and administered by the Department of Finance

102 Grant Avenue · P.O. Box 276 · Santa Fe, New Mexico 87504-0276 · 505-986-6200 · FAX:
505-995-2740 www.santafecountynm.gov

SFC CLERK RECORDED 02/10/2016



and Administration (DFA). In addition to a distribution which funds the Santa Fe County DWI Program, the County is also eligible to receive \$300,000 to provide detoxification services in Santa Fe County.

The Purchasing Division issued a Request for Proposal (RFP) No. 2016-0150-DWI/BT on October 25, 2015. One responsive proposal was received from CHRISTUS St. Vincent Regional Medical Center. Their proposal was deemed to be acceptable based on their qualifications.

Recommendation:

Approval of the Professional Services Agreement No. 2016-0150-DWI/BT with Christus St. Vincent Regional Medical Center, Care Connection in the Amount of \$300,000.00 for FY2016 and \$300,000 for FY2017, granting signature authority to the County Manager to execute the Purchase Order.

**PROFESSIONAL SERVICES AGREEMENT
BETWEEN SANTA FE COUNTY AND
CHRISTUS ST. VINCENT REGIONAL MEDICAL CENTER**

THIS AGREEMENT is made and entered into this _____ day of _____ 2016, between **SANTA FE COUNTY**, hereinafter referred to as the "County" and **CHRISTUS ST. VINCENT REGIONAL MEDICAL CENTER** whose principal address is **2052 S. Galisteo, Santa Fe, New Mexico** hereinafter referred to as the "Contractor".

WHEREAS, the Santa Fe County Community Services Department, DWI Program, is seeking a qualified contractor to serve individuals suffering from alcohol and/or drug addiction by providing a safe, temporary lodging, detoxification services and an opportunity to access treatment or other services, thereby reducing the burden on law enforcement and on hospital emergency staff; and

WHEREAS, pursuant to NMSA 1978, Sections 13-1-112 and 13-1-117, competitive, sealed proposals were solicited through Request for Proposals No. 2016-0150-DWI/BT to obtain needed services to assist individuals suffering from alcohol and/or drug addiction; and

WHEREAS, the Contractor's proposal was the most highly rated proposal; and

WHEREAS, the County requires the services of the Contractor and the Contractor is willing to provide these services and both parties wish to enter into this Agreement.

NOW, THEREFORE, it is agreed between the parties:

1. SCOPE OF WORK

The Contractor shall provide the following services:

- 1) Manage a facility in which detoxification services for adult men and women are provided in a licensed and professional manner 24/7, 365 days a year and that promotes a community-wide, uniform approach to diversion from jail and from emergency department admissions, and provides other supportive resources to address alcohol or drug addiction. A minimum of 700 intakes of clients or patients into the facility shall be accomplished during the term of this Agreement.
- 2) Provide a clinical assessment for substance abuse and mental health issues and develop a treatment plan that includes level of care and type of services to be provided while receiving detoxification services. Provide behavioral health intervention services for adults undergoing detoxification and recommend treatment options for Sobering Center clients who are discharged from the Center. Prior to each client or patient's discharge from the Center, provide a discharge plan developed by a licensed drug and alcohol counselor that includes direct collaboration/communication with agency or agencies to which the client or patient is being referred.
- 3) Contractor's services will include services which reduce alcohol and drug addiction through an active referral and case management system, non-traditional healing therapeutic services, wrap-around services and access to other community resources.

- 4) Provide safe transportation of individuals or patients to the Contractor's detoxification facility.
- 5) Contractor's programs will continue to actively engage in program evaluation and quality assurance review.
- 6) Collect data in the form of written reports that will be used to evaluate the Contractor's facility and services. Data collection shall consist of information such as the number of individuals or patients served, the demographics of individuals or patients served, the substance abuse profiles of individuals or patients served, the number of individuals or patients treated for mental health issues, the number of individuals or patients successfully treated and discharged, data relating to the Contractor's continuum of care and referral of individuals or patients to other resources and services, recidivism analysis, and number of client or patients who have received prior treatment at the Sobering Center. These data reports shall be submitted to the County DWI Planning Council Coordinator at the end of each month for the term of this Agreement.
- 7) In providing services under this Agreement, Contractor will ensure that it has a licensed physician on call at all times during the term of this Agreement and that there is one certified counselor for every eight clients or patients who provide direct counseling services to Sobering Center clients or patients. Contractor will provide documentation such as a written agreement or contract, to confirm the availability of a physician 24/7, 365 days per year during the term of this Agreement.
- 8) Submit the monthly data reports described in 6) above and the periodic written reports described in paragraph 3. A.1) below.

2. ADDITIONAL SERVICES

A. The parties agree that all tasks set forth in Section 1 (Scope of Work), of this Agreement shall be completed in full, to the satisfaction of the County, in accordance with professional standards and for the amount set forth in Section 3 (Compensation, Invoicing and Set-off), of this Agreement, and for no other cost, amount, fee or expense.

B. The County may from time to time request changes in the Scope of Work to be performed hereunder. Such changes, including any increase or decrease in the amount of the Contractor's compensation, which are mutually agreed upon by and between the County and the Contractor, shall be incorporated in a written amendment to this Agreement.

3. COMPENSATION, INVOICING AND SET-OFF

A. In consideration of its obligations under this Agreement the Contractor shall be compensated as follows:

- 1) County shall pay to the Contractor for services performed to the satisfaction of County as follows:
 - **\$100,000.00** upon the County's receipt and acceptance of Contractor's written progress report that is due no later than **January 31, 2016**. Contractor's reports should contain aggregate data related to the numbers of clients served, demographics of

those clients, substance use profile, recidivism analysis and information detailing linkages to continue resources/services.

- **\$100,000.00** upon the County's receipt and acceptance of Contractor's written progress report that is due no later than **April 15, 2016**.
- **\$100,000.00** upon the County's receipt and acceptance of Contractor's written final progress report that is due no later than **June 30, 2016**.
- **\$100,000.00** upon the County's receipt and acceptance of Contractor's written progress report that is due no later than **January 31, 2017**. Contractor's reports should contain aggregate data related to the numbers of clients served, demographics of those clients, substance use profile, recidivism analysis and information detailing linkages to continue resources/services.
- **\$100,000.00** upon the County's receipt and acceptance of Contractor's written progress report that is due no later than **April 15, 2017**.
- **\$100,000.00** upon the County's receipt and acceptance of Contractor's written final progress report that is due no later than **June 30, 2017**.

2) The total compensation payable to the Contractor under this Agreement shall not exceed **six hundred thousand dollars (\$600,000.00)**, *inclusive* of New Mexico gross receipts tax.

- 3) This amount is a maximum and not a guarantee that the work assigned to be performed by Contractor under this Agreement shall equal the amount stated herein. The parties do not intend for the Contractor to continue to provide services without compensation when the total compensation amount is reached. The County will notify Contractor when the services provided under this Agreement reach the total compensation amount. In no event will the Contractor be paid for services provided in excess of the total compensation amount without this Agreement being amended in writing.

B. The Contractor shall submit a written request for payment to the County when payment is due under this Agreement. Upon the County's receipt of the written request, the County shall issue a written certification of complete or partial acceptance or rejection of the deliverables for which payment is sought.

- 1) The County's representative for certification of acceptance or rejection of contractual items and services shall be Lupe Sanchez, Santa Fe County Community Services Department, DWI Planning Council Coordinator, (505) 992-9840, or such other individual as may be designated in the absence of the office representative.

- 2) The Contractor acknowledges and agrees that the County may not make any payment hereunder unless and until it has issued a written certification accepting the contractual services or deliverables.
- 3) Within thirty (30) days of the issuance of a written certification accepting the services or deliverables, the County shall tender payment for the accepted items or services. In the event the County fails to tender payment within thirty (30) days of the written certification accepting the items or services, the County shall pay late payment charges of one and one-half percent (1.5%) per month, until the amount due is paid in full.

C. In the event the Contractor breaches this Agreement, the County may, without penalty, withhold any payments due the Contractor for the purpose of set-off until such time as the County determines the exact amount of damages it suffered as a result of the breach.

D. Payment under this Agreement shall not foreclose the right of the County to recover excessive or illegal payment.

4. EFFECTIVE DATE AND TERM

This Agreement shall, upon due execution by all parties, become effective as of the date of last signature by the parties. The initial term of this Agreement will be eighteen (18) months commencing on the effective date and terminating June 30, 2017, unless earlier terminated pursuant to Section 5 (Termination) or Section 6 (Appropriations and Authorizations). The parties may agree to extend the term of this Agreement, however, in no event will the term of this Agreement exceed four (4) years in total.

5. TERMINATION

A. Termination of Agreement for Cause. Either party may terminate the Agreement based upon any material breach of this Agreement by the other party. The non-breaching party shall give the breaching party written notice of termination specifying the grounds for the termination. The termination shall be effective thirty (30) days from the breaching party's receipt of the notice of termination, during which time the breaching party shall have the right to cure the breach. If, however, the breach cannot with due diligence be cured within thirty (30) days, the breaching party shall have a reasonable time to cure the breach, provided that, within thirty (30) days of its receipt of the written notice of termination, the breaching party began to cure the breach and advised the non-breaching party in writing that it intended to cure.

B. Termination for Convenience of the County. The County may, in its discretion, terminate this Agreement at any time for any reason by giving the Contractor written notice of termination. The notice shall specify the effective date of termination, which shall not be less than fifteen (15) days from the Contractor's receipt of the notice. The County shall pay the Contractor for acceptable work, determined in accordance with the specifications and standards set forth in this Agreement, performed before the effective date of termination but shall not be liable for any work performed after the effective date of termination.

6. APPROPRIATIONS AND AUTHORIZATIONS

This Agreement is contingent upon sufficient appropriations and authorizations being made for performance of this Agreement by the Board of County Commissioners of the County and/or, if state funds are involved, the Legislature of the State of New Mexico. If sufficient appropriations and authorizations, including the County's receipt of DWI related funding for FY 2017, are not made in this or future fiscal years, this Agreement shall terminate upon written notice by the County to the Contractor. Such termination shall be without penalty to the County, and the County shall have no duty to reimburse the Contractor for expenditures made in the performance of this Agreement. The County is expressly not committed to expenditure of any funds until such time as they are programmed, budgeted, encumbered and approved for expenditure by the County. The County's decision as to whether sufficient appropriations and authorizations have been made for the fulfillment of this Agreement shall be final and not subject to challenge by the Contractor in any way or forum, including a lawsuit.

7. INDEPENDENT CONTRACTOR

The Contractor and its agents and employees are independent contractors and are not employees or agents of the County. Accordingly, the Contractor and its agents and employees shall not accrue leave, participate in retirement plans, insurance plans, or liability bonding, use County vehicles, or participate in any other benefits afforded to employees of the County. Except as may be expressly authorized elsewhere in this Agreement, the Contractor has no authority to bind, represent, or otherwise act on behalf of the County and agrees not to purport to do so.

8. ASSIGNMENT

The Contractor shall not assign or transfer any interest in this Agreement or assign any claims for money due or to become due under this Agreement without the advance written approval of the County. Any attempted assignment or transfer without the County's advance written approval shall be null and void and without any legal effect.

9. SUBCONTRACTING

The Contractor shall not subcontract or delegate any portion of the services to be performed under this Agreement without the advance written approval of the County. Any attempted subcontracting or delegating without the County's advance written approval shall be null and void and without any legal effect.

10. PERSONNEL

A. All work performed under this Agreement shall be performed by the Contractor or under its supervision.

B. The Contractor represents that it has, or will secure at its own expense, all personnel required to discharge its obligations under this Agreement. Such personnel (i) shall not be employees of or have any contractual relationships with the County and (ii) shall be fully

qualified and licensed or otherwise authorized or permitted under federal, state, and local law to perform such work.

11. RELEASE

Upon its receipt of all payments due under this Agreement, the Contractor releases the County, its elected officials, officers, agents and employees from all liabilities, claims, and obligations whatsoever arising from or under or relating to this Agreement.

12. CONFIDENTIALITY

Any confidential information provided to or developed by the Contractor in the performance of this Agreement shall be kept confidential and shall not be made available to any individual or organization by the Contractor without the prior written approval of the County.

13. PUBLICATION, REPRODUCTION, AND USE OF MATERIAL; COPYRIGHT

A. The County has the unrestricted right to publish, disclose, distribute and otherwise use, in whole or in part, any reports, data, or other material prepared under or pursuant to this Agreement.

B. The Contractor acknowledges and agrees that any material produced in whole or in part under or pursuant to this Agreement is a work made for hire. Accordingly, to the extent that any such material is copyrightable in the United States or in any other country, the County shall own any such copyright.

14. CONFLICT OF INTEREST

The Contractor represents that it has no and shall not acquire any interest, direct or indirect, that would conflict in any manner or degree with the performance of its obligations under this Agreement.

15. NO ORAL MODIFICATIONS; WRITTEN AMENDMENTS REQUIRED

This Agreement may not be modified, altered, changed, or amended orally but, rather, only by an instrument in writing executed by the parties hereto. The Contractor specifically acknowledges and agrees that the County shall not be responsible for any changes to Section 1 (Scope of Work), of this Agreement unless such changes are set forth in a duly executed written amendment to this Agreement.

16. ENTIRE AGREEMENT; INTEGRATION

This Agreement incorporates all the agreements, covenants, and understandings between the parties hereto concerning the subject matter hereof, and all such agreements, covenants and understandings have been merged into this written Agreement. No prior or contemporaneous

agreement, covenant or understandings, verbal or otherwise, of the parties or their agents shall be valid or enforceable unless embodied in this Agreement.

17. NOTICE OF PENALTIES

The Procurement Code, NMSA 1978, Sections 13-1-28 through 13-1-199, imposes civil and criminal penalties for its violation. In addition, New Mexico criminal statutes impose felony penalties for bribes, gratuities, and kickbacks.

18. EQUAL EMPLOYMENT OPPORTUNITY COMPLIANCE

A. The Contractor agrees to abide by all federal, state, and local laws, ordinances, and rules and regulations pertaining to equal employment opportunity and unlawful discrimination. Without in any way limiting the foregoing general obligation, the Contractor specifically agrees not to discriminate against any person with regard to employment with the Contractor or participation in any program or activity offered pursuant to this Agreement on the grounds of race, age, religion, color, national origin, ancestry, sex, physical or mental handicap, serious medical condition, spousal affiliation, sexual orientation, or gender identity.

B. The Contractor acknowledges and agrees that failure to comply with this Section shall constitute a material breach of this Agreement.

19. COMPLIANCE WITH APPLICABLE LAW; CHOICE OF LAW

A. In performing its obligations hereunder, the Contractor shall comply with all applicable laws, ordinances, and regulations.

B. Contractor shall comply with the requirements of Santa Fe County Ordinance 2014-1 (Establishing a Living Wage).

C. This Agreement shall be construed in accordance with the substantive laws of the State of New Mexico, without regard to its choice of law rules. Contractor and the County agree that the exclusive forum for any litigation between them arising out of or related to this Agreement shall be state district courts of New Mexico, located in Santa Fe County.

20. RECORDS AND INSPECTIONS

A. To the extent its books and records relate to (i) its performance of this Agreement or any subcontract entered into pursuant to it or (ii) cost or pricing data (if any) set forth in this Agreement or that was required to be submitted to the County as part of the procurement process, the Contractor agrees to (i) maintain such books and records during the term of this Agreement and for a period of six (6) years from the date of final payment under this Agreement; (ii) allow the County or its designee to audit such books and records at reasonable times and upon reasonable notice; and (iii) to keep such books and records in accordance with generally accepted accounting principles (GAAP).

B. To the extent its books and records relate to (i) its performance of this Agreement or any subcontract entered into pursuant to it or (ii) cost or pricing data (if any) set forth in this Agreement or that was required to be submitted to County as part of the procurement process, the Contractor also agrees to require any subcontractor it may hire to perform its obligations under this Agreement to (i) maintain such books and records during the term of this Agreement and for a period of six (6) years from the date of final payment under the subcontract; (ii) to allow the County or its designee to audit such books and records at reasonable times and upon reasonable notice; and (iii) to keep such books and records in accordance with GAAP.

21. INDEMNIFICATION

A. The Contractor shall defend, indemnify, and hold harmless the County and its elected officials, agents, and employees from any losses, liabilities, damages, demands, suits, causes of action, judgments, costs or expenses (including but not limited to court costs and attorneys' fees) resulting from or directly or indirectly arising out of the Contractor's performance or non-performance of its obligations under this Agreement, including but not limited to the Contractor's breach of any representation or warranty made herein.

B. The Contractor agrees that the County shall have the right to control and participate in the defense of any such demand, suit, or cause of action concerning matters that relate to the County and that such suit will not be settled without the County's consent, such consent not to be unreasonably withheld. If a conflict exists between the interests of the County and the Contractor in such demand, suit, or cause of action, the County may retain its own counsel to represent the County's interest.

C. The Contractor's obligations under this section shall not be limited by the provisions of any insurance policy the Contractor is required to maintain under this Agreement.

22. SEVERABILITY

If any term or condition of this Agreement shall be held invalid or non-enforceable by any court of competent jurisdiction, the remainder of this Agreement shall not be affected and shall be valid and enforceable to the fullest extent of the law.

23. NOTICES

Any notice required to be given to either party by this Agreement shall be in writing and shall be delivered in person, by courier service or by U.S. mail, either first class or certified, return receipt requested, postage prepaid, as follows:

To the County:	Santa Fe County
	Office of the County Attorney
	102 Grant Avenue
	P.O. Box 276

Santa Fe, New Mexico 87504-0276

To the Contractor: Christus St. Vincent Regional Medical Center
Attn: Kristin Carmichael, Director
Community Health
2052 S. Galisteo
Santa Fe, New Mexico 87505

24. CONTRACTOR’S REPRESENTATIONS AND WARRANTIES

The Contractor hereby represents and warrants that:

- A. This Agreement has been duly authorized by the Contractor, the person executing this Agreement has authority to do so, and, once executed by the Contractor, this Agreement shall constitute a binding obligation of the Contractor.
- B. This Agreement and Contractor’s obligations hereunder do not conflict with Contractor’s corporate agreement or any statement filed with the New Mexico Secretary of State on Contractor’s behalf.
- C. Contractor is legally registered and is properly licensed by the State of New Mexico to provide the services anticipated by this Agreement and shall maintain such registration and licensure in good standing throughout the duration of the Agreement.

25. FACSIMILE SIGNATURES

The parties hereto agree that a facsimile signature has the same force and effect as an original for all purposes.

26. NO THIRD-PARTY BENEFICIARIES

This Agreement was not intended to and does not create any rights in any persons not a party hereto.

27. INSURANCE

- A. General Conditions. The Contractor shall submit evidence of insurance as is required herein. Policies of insurance shall be written by companies authorized to write such insurance in New Mexico.
- B. General Liability Insurance, Including Automobile. The Contractor shall procure and maintain during the life of this Agreement a comprehensive general liability and automobile insurance policy with liability limits in amounts not less than \$1,000,000.00 combined single limits of liability for bodily injury, including death, and property damage for any one occurrence. Said policies of insurance shall include coverage for all operations performed for the County by the Contractor; coverage for the use of all owned, non-owned, hired automobiles, vehicles and

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other equipment, both on and off work; and contractual liability coverage under which this Agreement is an insured contract. Santa Fe County shall be a named additional insured on the policy.

C. Increased Limits. If, during the life of this Agreement, the Legislature of the State of New Mexico increases the maximum limits of liability under the Tort Claims Act (NMSA 1978, Sections 41-4-1 through 41-4-29, as amended), the Contractor shall increase the maximum limits of any insurance required herein.

28. PERMITS, FEES, AND LICENSES

Contractor shall procure all permits and licenses, pay all charges, fees, and royalties, and give all notices necessary and incidental to the due and lawful performance of its obligations hereunder.

29. NEW MEXICO TORT CLAIMS ACT

No provision of this Agreement modifies or waives any sovereign immunity or limitation of liability enjoyed by County or its “public employees” at common law or under the New Mexico Tort Claims Act, NMSA 1978, Section 41-4-1, et seq.

30. CAMPAIGN CONTRIBUTION DISCLOSURE FORM

The Contractor agrees to compute and submit simultaneous with execution of this Agreement a Campaign Contribution Disclosure Form approved by the County (Appendix D).

31. SURVIVAL

The provisions of following paragraphs shall survive termination of this Contract; INDEMNIFICATION; RECORDS AND INSPECTION; RELEASE, CONFIDENTIALITY, PUBLICATION, REPRODUCTION, AND USE OF MATERIAL; COPYRIGHT; COMPLIANCE WITH APPLICABLE LAW; CHOICE OF LAW; NO THIRD-PARTY BENEFICIARIES; SURVIVAL.

IN WITNESS WHEREOF, the parties have duly executed this Agreement as of the last date of signature below.

SANTA FE COUNTY:

Chair
Santa Fe County Board of Commissioners

Date

ATTESTATION:

Geraldine Salazar
Santa Fe County Clerk

Date

Approved as to form:

Gregory S. Shaffer
Santa Fe County Attorney

Date

Finance Department:

Carole H. Jaramillo
Finance Director

Date

CONTRACTOR:

(Signature)

Date

(Print Name)

(Print Title)

S F C C L E R K R E C O R D E D 0 2 / 1 0 / 2 0 1 6



NEW MEXICO DEPARTMENT OF TRANSPORTATION
 FATALITY SUMMARY BY COUNTY
 TRAFFIC RECORDS BUREAU
 2012-2013-2014-2015
 12/29/2015

	2015 ALC	2015 NO ALC	2015 UNK		2014 ALC	2014 NO ALC	2014 UNK		2013 ALC	2013 NO ALC	2013 UNK		2012 ALC	2012 NO ALC	2012 UNK	
BERNALILLO	30	32			34	35			23	27			28	42		
CATRON					1				2	4			2			
CHAVES	3	10			4	3			5	5			4	3		
CIBOLA	7	5			1	6			6	10			1	7		
COLFAX	2	2			3	4			2	4			1	3		
CURRY	2				1	3			1	3			2	2		
DE BACA		3								2				1		
DONA ANA	6	13			11	8			6	8			6	21		
EDDY	1	7			2	14			2	13			4	10		
GRANT	1	2				1			1	4			1	4		
GUADALUPE	1	7			1	6			1	5			1	6		
HARDING						2				1			3			
HIDALGO		3				10			1					3		
LEA	5	8			9	22			5	7			6	11		
LINCOLN	1	2			3	2			4				3	1		
LOS ALAMOS						2										
LUNA	1	5				1			2	4				6		
MCKINLEY	11	11			30	18			17	9			22	7		
MORA	1	1			2	1				3			2	2		
OTERO	2	9			9	4			3	5			8	9		
QUAY	2	9			2	9			1	5				5		
RIO ARriba	6	7			4	5			6	7			8	11		
ROOSEVELT	3	2			1	1			1	3				2		
SAN JUAN	14	11			18	21			15	12			15	12		
SAN MIGUEL		4			2	1			4	3			6	3		
SANDOVAL	2	3			4	10			5	13			8	5		
SANTA FE	4	8			7	13			6	3			7	11		
SIERRA	1	2			2				2	2			1	5		
SOCORRO	2	2			1	6			2	6			2	2		
TAOS	2				6	4			3	3			4	5		
TORRANCE		6			3	2			6	4			4	5		
UNION					1					1				3		
VALENCIA	3	1			7	3			1	1			4	6		
TOTAL	113	175	0		169	217	0		133	177	0		153	213	0	

IV. A.



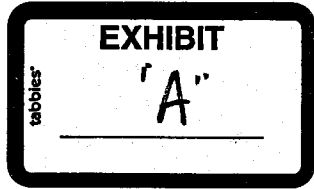
STATE OF NEW MEXICO
2016 REGULAR LEGISLATIVE SESSION

JANUARY 12, 2016

AGENDA ITEM: IV.B

EXHIBITS:

- A – PRE-FILED LEGISLATION WITH POTENTIAL COUNTY IMPACT AND RELATED RESOLUTION (IF ANY)**
- B – BCC RESOLUTIONS ADOPTED IN SUPPORT OF NMAC PRIORITIES**
- C – DRAFT RESOLUTION IN SUPPORT OF NMAC AND THE RESTORATION OF COUNTY INDIGENT FUNDING**
- D – LISTING OF PRE-FILED LEGISLATION (JANUARY 11, 2016)**
- E – LFC GENERAL FUND RECOMMENDATIONS TO THE 2016 LEGISLATURE**



SENATE RESOLUTION RELATED

RELATED TO: Resolution No. 2015-166 A Resolution to Support the New Mexico Association of Counties' Resolution to Support Funding for the New Mexico 3D Elevation Program (3DEP) to Develop Light Detection and Ranging Technology (LiDAR)

Bill: SB30

Sponsors: Cisneros (D6)

Title: CREATES ADVANCED MAPPING FUND

Summary: Relates to water; creates the Advanced Mapping Fund; provides for advanced mapping by the Department of Transportation, including for the Rio Grande Trail; makes an appropriation.

Subjects: Water; Transportation; Natural Resources (Parks and Wildlife); Appropriations

Progress:Proposed for introduction

Status: 12/19/2015 – Prefiled in the Senate

SFC RELATED SENATE BILLS – NO RESOLUTIONS

Bill: SB2

Sponsors: Adkins (R29)

Title: AUTOMATIC VOTER REGISTRATION WITH DRIVER'S LICENSE APPLICATION

Summary: Mandates automatic voter registration for an applicant for a driver's license, identification card or renewal of a driver's license, unless the applicant affirmatively declines to be registered or is not eligible to vote, for instance, because the applicant is not a US citizen. Provides for automatic pre-registration for minor applicants and establishes procedures for the Secretary of State. (Similar to 2012 HB 92)

Subjects: Elections; Transportation; State Affairs and State Agencies

Progress: Proposed for introduction

Status: 12/16/2015 – Prefiled in the Senate

Bill: SB13

Sponsors: Stewart (D17)

Title: SOLAR MARKET DEVELOPMENT TAX CREDIT INCREMENTAL REDUCTIONS

Summary: (Identical to HB26, 2016; SB391, 2015) Increases the allowable maximum annual aggregate of the solar market development tax credit from \$3 million to \$5 million. Incrementally extends the life of the solar market development tax credit until January 1, 2025; incrementally reduces the amount of the credit from 10% down to 5% from 2016 until January 1, 2025; and combines the solar thermal systems and photovoltaic systems aggregate caps into one aggregate cap.

Subjects: Business, Manufacturing and Economic Development; Construction and Materials; Energy Resources and Chemicals; Environment and Pollution; Taxation, Fees and Audits; Utilities

Progress: Proposed for introduction

Status: 12/16/2015 – Prefiled in the Senate

Bill: SB19

Sponsors: Payne (R20)

Title: DISASTER RESPONSE BUSINESS AND EMPLOYEE LICENSURE AND TAX EXEMPTIONS

Summary: Exempts disaster- or emergency-related out-of-state businesses and employees from state taxation and state licensing or registration requirements while responding to a declared state disaster or emergency.

Subjects: Taxation, Fees and Audits; Labor; County Affairs; Municipalities/City Government

Progress: Proposed for introduction

Status: 12/16/2015 – Prefiled in the Senate

Bill: SB22

Sponsors: Wirth (D25); Harper (R57)

Title: TAXATION OF IN-STATE SALES OF INTANGIBLES AND SERVICES

Summary: None

Subjects: Taxation, Fees and Audits; Business, Manufacturing and Economic Development; County Affairs; Municipalities/City Government; State Affairs and State Agencies

Progress: Proposed for introduction

Status: 12/16/2015 – Prefiled in the Senate

Bill: SB33

Sponsors: Cisneros (D6)

Title: CAPITAL OUTLAY PLANNING AND MONITORING ACT

Summary: (Similar to 2014 SB162) Cited as the Capital Outlay Planning and Monitoring Act, creates the Capital Outlay Planning Council, and requires the Legislative Finance Committee working with the Council to prepare and annually update a five-year state capital improvements plan and to publish annual capital project guidelines. Requires every state agency responsible for capital projects to file quarterly status reports with the LFC on appropriations and expenditures. Appropriates \$1.2 million (GF) for FY 2017 to the LFC and the State Auditor to implement the act. Subjects: Higher Education; Schools and Teachers; County Affairs; Municipalities/City Government; Business, Manufacturing and Economic Development; State Affairs and State Agencies; Indians; Cultural Affairs; Appropriations; Aging; Legislature; Capital Outlay Requests
Progress: Proposed for introduction
Status: 12/19/2015 – Prefiled in the Senate

Bill: SB35

Sponsors: Kernan (R42)

Title: RETIREE HEALTH CARE CONTRIBUTION RATES

Summary: (Identical to 2016 HB58; 2015 HB436 and SB169) Proposes to amend the Retiree Health Care Act by increasing the employer and employee contribution rates paid to the Retiree Health Care Fund. Subjects: Public Employees/Retirement; Insurance; State Affairs and State Agencies
Related: 2016:HB58; 2015:HB436; 2015:SB169
Progress: Proposed for introduction
Status: 12/19/2015 – Prefiled in the Senate

Bill: SB44

Sponsors: Padilla (D14)

Title: PROTECTION ORDER GPS TRACKING PILOT PROJECT AND APPROPRIATION

Summary: Amends the Family Violence Protection Act to create a pilot project in the Second Judicial District to assess the effectiveness of using a global positioning tracking system to monitor exclusion zones established under an order of protection. Appropriates \$150,000 (GF) to the Second Judicial District for FY 2017 through 2019 to carry out the project. Subjects: Courts and Civil Matters; Criminal Code; State Affairs and State Agencies; Family and Juveniles; Public Safety and Corrections; Appropriations; Interim Studies and Interim Committees; Information Technology
Progress: Proposed for introduction
Status: 12/23/2015 – Prefiled in the Senate

Bill: SB47

Sponsors: Sanchez, C. (D30)

Title: PROPERTY TAX VALUATION OF ELECTRIC UTILITY EXPANSION, IMPROVEMENT OR REPLACEMENT

Summary: Relates to taxation of property used for the generation, transmission or distribution of electric power or energy. Provides that a contribution made to a utility for the expansion, improvement or replacement of service or facility of the utility shall not be subject to valuation for property tax purposes. Subjects: Utilities; Taxation, Fees and Audits; Business, Manufacturing and Economic Development; Construction and Materials; Energy Resources and Chemicals; Environment and Pollution
Progress: Proposed for introduction
Status: 12/29/2015 – Prefiled in the Senate

Bill: SB53

Sponsors: Rodriguez (D24)

Title: SANTA FE LAW ENFORCEMENT ASSISTED-DIVERSION PROGRAM FUNDS

Summary: (For the Legislative Health and Human Services Committee) Appropriates \$300,000 (GF 2017) to DFA's Local Government Division for general support for law-enforcement-assisted diversion in the City of Santa Fe.

Subjects: Appropriations; Municipalities/City Government; Public Safety and Corrections; Family and Juveniles

Progress: Proposed for introduction

Status: 01/04/2016 – Prefiled in the Senate

Bill: SB59

Sponsors: Rodriguez (D24)

Title: TAX INCREMENT DEVELOPMENT DISTRICT NOTICE TO TREASURERS

Summary: Relates to taxation; requires that the county treasurer in which a tax increment development district is formed be notified of formation.

Subjects: County Affairs; Elections; Taxation, Fees and Audits

Progress: Proposed for introduction

Status: 01/05/2016 – Prefiled in the Senate

HOUSE RESOLUTION RELATED

RELATED TO: PROPOSED RESOLUTION TO BE INTRODUCED

Bill: HB88
Sponsors: Salazar, T. (D70)
Title: HOUSING FOR BEHAVIORAL HEALTH-RELATED HOMELESS PERSONS
Summary: Appropriates \$2.5 million (2017 GF) to the Human Services Department for permanent supportive housing services, including case management, life-skills training, housing counseling, rental assistance and other services to help people who are homeless or at risk of homelessness with behavioral health-related disabilities to obtain and maintain stable permanent housing.
Subjects: State Affairs and State Agencies; Human Services; Land, Housing and Real Estate; Appropriations
Progress: Proposed for introduction
Status: 01/05/2016 – Prefiled in the House

SFC CLERK RECORDED 02/10/2016

SFC HOUSE RELATED BILLS – NO RESOLUTIONS

Bill: HB12

Sponsors: Lundstrom (D9)

Title: PUBLIC PROJECT LOAN AUTHORIZATIONS

Summary: (Endorsed by the New Mexico Finance Authority Oversight Committee) Authorizes the New Mexico Finance Authority to make the following 115 public project loans from the Public Project Revolving Fund (loans less than \$1 million do not require specific authorization and need not be identified in this act):

Subjects: Appropriations; Interim Studies and Interim Committees; Public Finance and Budgets; Higher Education; Water; Health and Medical Practice; Schools and Teachers; County Affairs; Courts and Civil Matters; Municipalities/City Government; State Affairs and State Agencies; Land, Housing and Real Estate; Construction and Materials; Banks, Securities and Loans; Indians; Labor

Progress: Proposed for introduction

Status: 12/15/2015 – Prefiled in the House

Bill: HB18

Sponsors: Garcia Richard (D43); Neville (R2)

Title: LOS ALAMOS COUNTY FULL-TIME EMPLOYEES SALARY STRUCTURE

Summary: Provides for certain Los Alamos full-time county officials to receive a maximum annual salary of \$65,855.

Subjects: County Affairs; Public Employees/Retirement; Labor

Progress: Proposed for introduction

Status: 12/15/2015 – Prefiled in the House

Bill: HB19

Sponsors: Rodella (D41)

Title: DRINKING WATER STATE REVOLVING LOAN FUND APPROPRIATION

Summary: (Endorsed by the New Mexico Finance Authority Oversight Committee) Appropriates \$1.8 million (nonreverting) from the Public Project Revolving Fund to the Drinking Water State Revolving Loan Fund, for use in FYs 2017 and subsequently, to provide state matching funds for federal Safe Drinking Water Act projects and to carry out the purposes of the Drinking Water State Revolving Loan Fund Act.

Subjects: Water; Appropriations; Environment and Pollution; State Affairs and State Agencies

Progress: Proposed for introduction

Status: 12/15/2015 – Prefiled in the House

Bill: HB29

Sponsors: Gentry (R30)

Title: AUTHORITY TO ADOPT LOCAL CURFEW ORDINANCE

Summary: Proposes a new section to the Children's Code that gives the governing body of a county or municipality (includes a city, town or village) authority to adopt a curfew ordinance to regulate actions of children between midnight and 5:00 a.m., and to regulate the actions of children during daytime hours on school days. Calls for a minimum of nine exemptions to the curfew that take into account emancipated minors, travel to and from work, and attendance at school or religious functions. The ordinance shall not impose criminal penalties for curfew violation.

Subjects: Public Safety and Corrections; Schools and Teachers; Family and Juveniles; County Affairs; Municipalities/City Government

Progress: Proposed for introduction

Status: 12/16/2015 – Prefiled in the House

Bill: HB33

Sponsors: Adkins (R29)

Title: DELAYS ECONOMIC DEVELOPMENT REVOLVING FUND PROJECT APPROVAL DATE

Summary: (Endorsed by the New Mexico Finance Authority Oversight Committee) (Related to 2013 SB118; 2011 SB454) Delays the implementation by three years of an act relating to the New Mexico Finance Authority that provides for standard projects that receive Economic Development Revolving Fund funding to be approved first by law. Instead of July 1, 2016, the approval of standard projects by law would be delayed until July 1, 2019.

Subjects: Banks, Securities and Loans; Business, Manufacturing and Economic Development; State Affairs and State Agencies; Legislature

Progress: Proposed for introduction

Status: 12/19/2015 – Prefiled in the House

Bill: HB34

Sponsors: Adkins (R29)

Title: THANKSGIVING SATURDAY GRT DEDUCTION FOR RETAIL BUSINESS OR RESTAURANT

Summary: Provides a gross receipts tax deduction for the sale at retail of tangible personal property or from the sale of food at a restaurant for sales that occur during the period beginning at 12:01 a.m on the first Saturday after Thanksgiving Day and ending at midnight on the same Saturday.

Subjects: Taxation, Fees and Audits; Business, Manufacturing and Economic Development; Family and Juveniles

Progress: Proposed for introduction

Status: 12/17/2015 – Prefiled in the House

Bill: HB38

Sponsors: James (R24)

Title: DISPOSITION OF OBSOLETE PUBLIC PROPERTY

Summary: Adjusts and clarifies criteria for the disposition of obsolete, worn-out or unusable tangible personal property that is no longer economical or safe for use by the state agency, local public body, school district, or state educational institution. Requires a finding by the governing authority that the item has a net book value of between \$100 and \$5,000, or a determination by its chief procurement officer that the item has a net book value of less than \$100. All other provisions of the disposition law remain the same.

Subjects: County Affairs; Municipalities/City Government; State Affairs and State Agencies

Progress: Proposed for introduction

Status: 12/17/2015 – Prefiled in the House

Bill: HB39

Sponsors: Rehm (R31)

Title: PUBLIC EMPLOYEE LEGISLATOR LEAVE REQUIREMENTS

Summary: Provides for a legislator who is an employee of a political subdivision to take accrued annual or compensatory leave without pay when the legislator attends a meeting for which he or she is eligible to receive per diem. Applies to all political subdivisions of the state, including home-rule municipalities.

Subjects: Public Finance and Budgets; Public Employees/Retirement; Municipalities/City Government; County Affairs; Schools and Teachers; Higher Education

Progress: Proposed for introduction

Status: 12/16/2015 – Prefiled in the House

Bill: HB43

Sponsors: Rehm (R31)

Title: INJURED PUBLIC SAFETY EMPLOYEES' BENEFIT COVERAGES

Summary: (Similar to 2014 HB194) Prescribes employer payment of member insurance and pension contributions and establishes procedures for accrual of service credit for public safety employees who were injured while on public-safety duty.

Subjects: Insurance; Labor; Municipalities/City Government; State Affairs and State Agencies; County Affairs; Public Employees/Retirement; Public Safety and Corrections

Progress: Proposed for introduction

Status: 12/19/2015 – Prefiled in the House

Bill: HB47

Sponsors: Montoya (R1)

Title: AUTHORITY TO LEASE GOVERNMENT LIQUOR LICENSE TO "QUALIFYING FACILITY"

Summary: Provides for governmental liquor licenses to be leased to a "qualifying facility," subject to compliance with the application process established by the state Liquor Control Director. The qualifying facility may sell alcoholic beverages subject to all state laws and regulations governing dispensers. The governmental entity will establish the lease fee paid by the "governmental license lessee" that will use the license.

Subjects: Alcohol, Firearms and Tobacco Products; Municipalities/City Government; County Affairs; Business, Manufacturing and Economic Development

Progress: Proposed for introduction

Status: 12/17/2015 – Prefiled in the House

Bill: HB58

Sponsors: Salazar, T. (D70)

Title: RETIREE HEALTH CARE CONTRIBUTION RATES

Summary: (Identical to 2015 HB436 and SB169) Proposes to amend the Retiree Health Care Act by increasing the employer and employee contribution rates paid to the Retiree Health Care Fund.

Subjects: Public Employees/Retirement; Insurance; State Affairs and State Agencies

Related: 2016:SB35; 2015:HB436; 2015:SB169

Progress: Proposed for introduction

Status: 12/19/2015 – Prefiled in the House

Bill: HB59

Title: RAPID REHOUSING SERVICES FOR HOMELESS PEOPLE

Summary: Appropriates \$2 million (GF) to the Human Services Department for the New Mexico Mortgage Finance Authority to assist people who are homeless with rapid rehousing services. The services include case management, life-skills training, housing counseling, short-term and long-term rental assistance and other services that help homeless people obtain and maintain stable permanent housing.

Subjects: Appropriations; Human Services; Land, Housing and Real Estate

Progress: Proposed for introduction

Status: 12/17/2015 – Prefiled in the House

Bill: HB75

Sponsors: McCamley (D33)

Title: CANNABIS REVENUE AND FREEDOM ACT

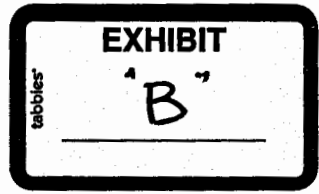
Summary: (Related to SB3; Identical to 2015 HB160; related to 2015 SB94, SJR2 and 2014 HM38, SB127, SJR10) A 133-page bill that proposes the Cannabis Revenue and Freedom Act establishing a comprehensive regulatory framework relating to marijuana and industrial hemp that allows a person who is licensed, regulated and taxed by New Mexico to legally manufacture and sell marijuana to a person who is at least 21 years of age, subject to the provisions of the act.

Subjects: Health and Medical Practice; Criminal Code; Business, Manufacturing and Economic Development; State Affairs and State Agencies; Family and Juveniles; Agriculture and Ranching; Public Safety and Corrections; Appropriations; Taxation, Fees and Audits

Progress: Proposed for introduction

Status: 12/29/2015 – Prefiled in the House

SFC CLERK RECORDED 02/10/2016



THE BOARD OF COUNTY COMMISSIONERS OF
SANTA FE COUNTY

RESOLUTION NO. 2015-173

A RESOLUTION IN SUPPORT OF THE NEW MEXICO GROWN FRESH FRUIT AND
VEGETABLES FOR SCHOOL MEALS PROGRAM

WHEREAS, 30.3% of kindergarteners and almost 39.0% of third graders in New Mexico are considered overweight or obese; and

WHEREAS, 342,902 children participate in the school lunch program operated by the various school meal or lunch programs throughout New Mexico of which more than 212,000 are eligible to participate in the free or reduced-price school meal programs; and

WHEREAS, the federal National School Lunch Program makes it possible for all school children in the United States to receive a nutritious lunch every school day; and

WHEREAS, local school meal programs will see increased costs of 25 to 75 cents per plate with a minimal federal increase of 6 cents reimbursement per meal; and

WHEREAS, the National School Lunch Program provides a reimbursement of \$2.86 for free lunches and \$2.46 for reduced-priced lunches; and

WHEREAS, the purchase of fruit and vegetables grown in New Mexico will improve the diet and health of school children and help school meal programs comply with new federal rules that require additional servings of fruits and vegetables in school meals; and

WHEREAS, there is an emerging agricultural sector in New Mexico comprised of small and medium sized fruit and vegetable farms that can respond to this new food "market" for local produce in school meal programs; and

WHEREAS, increased funding from the New Mexico State Legislature enables school meal programs and local school districts to purchase New Mexico grown produce, serve more fresh fruit and vegetables to our children for their health and well-being, and support economic development and opportunities for local farmers and agricultural businesses; and

WHEREAS, increased funding would assist our schools and farmers in the City of Santa Fe City and Santa Fe County.

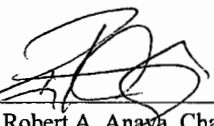
NOW, THEREFORE, BE IT RESOLVED that the Board of County Commissioners of Santa Fe County joins with New Mexico Food and Agriculture Policy Council, New Mexico School Nutrition Association, New Mexico agencies, the Santa Fe City and County Advisory Council on Food Policy, and other organization to request that the New Mexico State Legislature

SFC CLERK RECORDED 12/09/2015

SFC CLERK RECORDED 02/10/2016


appropriate \$1.44 million to support the New Mexico Grown Fresh Fruits and Fresh Vegetables for School Meals Program.

PASSED, APPROVED, AND ADOPTED THIS 8th day of December, 2015.

By: 
Robert A. Anaya, Chair
Board of County Commissioners of Santa Fe County

Date: 12/8/15

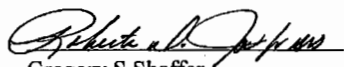
ATTESTATION:


Geraldine Salazar
Santa Fe County Clerk

Date: 12-8-2015



Approved as to form:

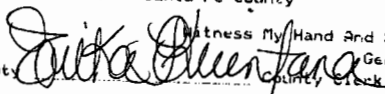

Gregory S. Shaffer
Santa Fe County Attorney

Date: 11/24/15



COUNTY OF SANTA FE)
STATE OF NEW MEXICO) ss BCC RESOLUTIONS
PAGES: 2

I Hereby Certify That This Instrument Was Filed for
Record On The 9TH Day Of December, 2015 at 10:49:54 AM
And Was Duly Recorded as Instrument # 1781444
Of The Records Of Santa Fe County

Witness My Hand And Seal Of Office
Deputy  Geraldine Salazar
County Clerk, Santa Fe, NM

**A RESOLUTION TO SUPPORT THE NEW MEXICO ASSOCIATION OF COUNTIES'
RESOLUTION TO SUPPORT GROSS RECEIPTS TAX REFORM**

WHEREAS, property tax revenue has long been the primary revenue source for county government, but the reluctance of citizens to increase those taxes has resulted in increased county gross receipts taxes (GRT), in order to pay for basic county services;

WHEREAS, the county local option GRT structure is a complicated and convoluted patchwork of increments, many of which are either unused or unusable;

WHEREAS, the New Mexico Association of Counties supports tax reform efforts that improve economic efficiency, economic development, ease of administration, and overall fairness of the state and local tax system, and tax policy principles of simplicity, transparency, economic neutrality, and equality;

WHEREAS, the current structure of GRT credits, exemptions, and deductions results in a tax that is both higher and less broader than indicated by the actual rate structure, as a result, seriously hampers local economic development and opportunities;

WHEREAS, Gross Receipts Tax revenues are essential to local government's ability to provide for the health safety, and welfare of their citizens;

WHEREAS, any proposed GRT changes would impact local government's ability to provide for the health, safety, and welfare of their citizens;

WHEREAS, there is currently a significant discussion of gross receipts tax reform at the state level; and

WHEREAS, local governments have a paramount interest in any and all discussions related to both property and gross receipts tax reform;

WHEREAS, the New Mexico Association of Counties requests full participation by the Association in any legislative efforts at gross receipts tax restructure and/or reform and that the

SFC CLERK RECORDED 12/04/2015

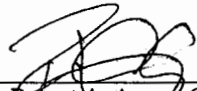
SFC CLERK RECORDED 02/10/2016


Legislature consider formation of a tax policy committee to study and reform New Mexico gross receipts taxes.

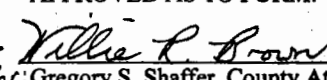
NOW THEREFORE BE IT RESOLVED that the Board of County Commissioners of Santa Fe County supports the above stated New Mexico Association of Counties resolution.

PASSED, APPROVED, AND ADOPTED ON THIS 24th DAY OF NOVEMBER, 2015

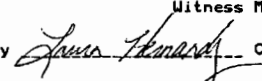
THE BOARD OF COUNTY COMMISSIONERS OF SANTA FE COUNTY


Robert A. Anaya, Chair


Geraldine Salazar, County Clerk

APPROVED AS TO FORM:

Gregory S. Shaffer, County Attorney

COUNTY OF SANTA FE)
STATE OF NEW MEXICO) ss
I Hereby Certify That This Instrument Was Filed for
Record On The 4TH Day Of December, 2015 at 03:33:35 PM
And Was Duly Recorded as Instrument # 1781030
Of The Records Of Santa Fe County

Witness My Hand And Seal Of Office
Geraldine Salazar
Deputy  County Clerk, Santa Fe, NM



SFC CLERK RECORDED 12/04/2015

SANTA FE COUNTY RESOLUTION

NO. 2015-166

**A RESOLUTION TO SUPPORT THE NEW MEXICO ASSOCIATION OF COUNTIES'
RESOLUTION TO SUPPORT FUNDING FOR THE
NEW MEXICO 3D ELEVATION PROGRAM (3DEP) TO DEVELOP LIGHT
DETECTION AND RANGING TECHNOLOGY (LiDAR)**

WHEREAS, New Mexico's increasing key geospatial data needs must be met with high-quality, high-resolution, and current elevation data to support asset, resource and water management, wildfire and flood hazard response and mitigation, infrastructure and project planning and development, and a multitude of other state and local programs and initiatives;

WHEREAS, most of New Mexico's current elevation data are more than 40 years old at a spatial resolution of 10 meters and with vertical accuracies ranging from 1 or 2 meters to 40 meters or worse;

WHEREAS, current Light Detection and Ranging (LiDAR) technology can easily produce elevation data sets over large areas at one meter spatial resolution with vertical accuracies in the range of 10cm (3.94 inches);

WHEREAS, the New Mexico Geospatial Advisory Committee through its Elevation Data Planning/Acquisition Subcommittee has not only escalated the State's priority in the National 3D Elevation Program (3DEP) but also been awarded a first funding year grant based on the Subcommittee's Statewide LiDAR Acquisition Plan; and

WHEREAS, the New Mexico Association of Counties supports legislation that would allocate funding over a five year period to be used in collaboration with other federal, local and tribal funds to match federal funding from the National 3D Elevation Program (3DEP). Proposed funding level would be \$2.5 million dollars per fiscal year over five consecutive fiscal years.

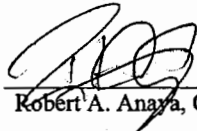
NOW THEREFORE BE IT RESOLVED that the Board of County Commissioners of Santa Fe County supports the above stated New Mexico Association of Counties resolution.

SFC CLERK RECORDED 12/04/2015

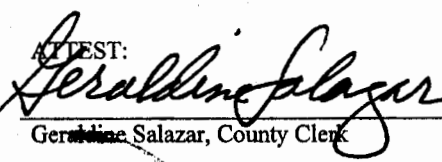
SFC CLERK RECORDED 02/10/2016

PASSED, APPROVED, AND ADOPTED ON THIS 24th DAY OF NOVEMBER, 2015

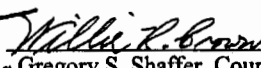
THE BOARD OF COUNTY COMMISSIONERS OF SANTA FE COUNTY


Robert A. Anaya, Chair

ATTEST:


Geraldine Salazar, County Clerk

APPROVED AS TO FORM:



for Gregory S. Shaffer, County Attorney



COUNTY OF SANTA FE)
STATE OF NEW MEXICO) ss

BCC RESOLUTIONS
PAGES: 3

I Hereby Certify That This Instrument Was Filed for
Record On The 4TH Day Of December, 2015 at 03:33:34 PM
And Was Duly Recorded as Instrument # 1781029
Of The Records Of Santa Fe County

Witness My Hand And Seal Of Office
Geraldine Salazar
Deputy  County Clerk, Santa Fe, NM



SFC CLERK RECORDED 12/04/2015

SANTA FE COUNTY RESOLUTION

NO. 2015-165

**A RESOLUTION TO SUPPORT THE NEW MEXICO ASSOCIATION OF COUNTIES'
RESOLUTION TO SUPPORT FUNDING FOR A
STATEWIDE EMERGENCY MEDICAL SERVICES (EMS) ASSESSMENT**

WHEREAS, emergency medical services are essential to the health, safety, and welfare of the people of rural communities for providing potentially life-saving emergency care and transportation by ambulance and to the nearest emergency medical treatment hospital emergency rooms;

WHEREAS, rural counties with low income populations, where the need for EMS is especially acute, often do not generate enough tax revenue, particularly through EMS gross receipts tax, to provide adequate funding to sustain reliable and viable emergency medical services;

WHEREAS, the New Mexico Association of Counties (NMAC) in 2014 endorsed creation of a recurring revenue stream at the state level, similar to that used for the Fire Protection Fund, that is a separate source of revenue dedicated to rural Emergency Medical Services and that does not diminish or impair the existing Fire Protection Fund;

WHEREAS, to develop specific policy recommendations, NMAC has established an EMS Task Force that includes the EMS Bureau of the Department of Health, the State Fire Marshal, statewide EMS providers, and local government representatives, who studies the issues related to rural EMS challenges;

WHEREAS, after several work sessions, the NMAC EMS Task Force identified the need for additional information in order to make informed policy recommendations to the state legislature about the extent of the need for state funding for rural EMS; and

WHEREAS, the Task Force recommend that a necessary step toward securing the appropriate funding level for rural EMS is the collection of data through a statewide EMS assessment of existing services and of the potential need for additional resources to provide an appropriate level of medical care.

SFC CLERK RECORDED 12/04/2015

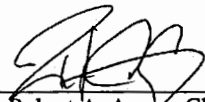
SFC CLERK RECORDED 02/10/2016

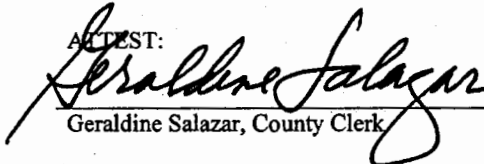
NOW THEREFORE BE IT RESOLVED that the Board of County Commissioners of Santa Fe County supports the above stated New Mexico Association of Counties resolution.

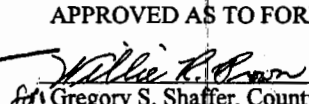
BE IT FURTHER RESOLVED that the New Mexico Association of Counties' EMS Task Force be reconvened to meet as needed, and to use recommendations from the EMS assessment to develop additional policy recommendations for the legislature regarding appropriate funding levels and mechanisms for recurring funding for EMS services in New Mexico.

PASSED, APPROVED, AND ADOPTED ON THIS 24th DAY OF NOVEMBER, 2015

THE BOARD OF COUNTY COMMISSIONERS OF SANTA FE COUNTY


Robert A. Anaya, Chair

ATTEST:

Geraldine Salazar, County Clerk


APPROVED AS TO FORM:

Gregory S. Shaffer, County Attorney



COUNTY OF SANTA FE)
STATE OF NEW MEXICO) ss

BCC RESOLUTIONS
PAGES: 2

I Hereby Certify That This Instrument Was Filed for
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Witness My Hand And Seal Of Office
Geraldine Salazar
Deputy  County Clerk, Santa Fe, NM



SFC CLERK RECORDED 12/04/2015

**A RESOLUTION TO SUPPORT THE NEW MEXICO ASSOCIATION OF COUNTIES'
RESOLUTION TO RESTORE DETENTION CENTER FUNDING**

WHEREAS, the County Detention Facility Reimbursement Act was passed unanimously by the 2007 Legislature, as a Legislative Finance Committee endorsed bill, was signed by the Governor, and was funded at \$5 million;

WHEREAS, the Act specifies reimbursement by the state to counties for three specific categories of offenders in county jails:

- 1) Parole violators,
- 2) Inmates sentenced to prison and awaiting transport, and
- 3) Offenders under supervision for both probation and parole violations;

WHEREAS, the cost to counties for housing the three categories of offenders covered by the Act is currently \$5,525,453 for one year according to the New Mexico Sentencing Commission;

WHEREAS, funding for the Act has been reduced to \$2,960,900 for Fiscal Year 16, which is a 21% reduction from the \$3.3 million level of funding for Fiscal Year 15;

WHEREAS, the cost to county government for detention centers is, on average, at least one-third of county budgets; and

WHEREAS, the New Mexico Association of Counties supports an increase in the 2016 General Appropriations Act that would fund the County Detention Facilities Reimbursement Act at a level sufficient to reimburse counties for the actual cost of holding the three categories of prisoners specified under the Act.

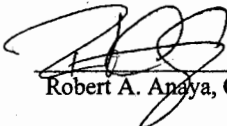
NOW THEREFORE BE IT RESOLVED that the Board of County Commissioners of Santa Fe County supports the above stated New Mexico Association of Counties resolution.

SFC CLERK RECORDED 12/04/2015

SFC CLERK RECORDED 02/10/2016

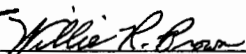
PASSED, APPROVED, AND ADOPTED ON THIS 24th DAY OF NOVEMBER, 2015

THE BOARD OF COUNTY COMMISSIONERS OF SANTA FE COUNTY



Robert A. Anaya, Chair

ATTEST:

Geraldine Salazar, County Clerk

APPROVED AS TO FORM:

for: Gregory S. Shaffer, County Attorney

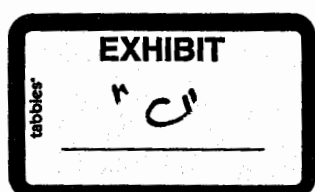


COUNTY OF SANTA FE)
STATE OF NEW MEXICO) ss
I Hereby Certify That This Instrument Was Filed for
Record On The 4TH Day Of December, 2015 at 03:33:32 PM
and Was Duly Recorded as Instrument # 1781027
Of The Records Of Santa Fe County
Witness My Hand And Seal Of Office
Geraldine Salazar
Deputy  County Clerk, Santa Fe, NM

BCC RESOLUTIONS
PAGES: 2

SFC CLERK RECORDED 12/04/2015





**SANTA FE COUNTY
RESOLUTION NO. 2016-_____**

**A RESOLUTION IN SUPPORT OF THE NEW MEXICO ASSOCIATION
OF COUNTIES' RESOLUTION ADDRESSING
THE SAFETY NET CARE POOL (SNCP)**

WHEREAS, New Mexico counties care greatly about health care for their local citizens and value their local hospitals, particularly in rural areas;

WHEREAS, counties have long played an integral role in providing health care services for their indigent residents;

WHEREAS, for nearly 20 years counties have worked collaboratively with their local community hospitals in helping fund the Sole Community Provider program and in coordinating health care for their local citizens;

WHEREAS, the Sole Community Provider program has now been replaced by the Safety Net Care Pool (SNCP), which provides funding for community hospitals for Medicaid base rate increases and uncompensated care for Medicaid patients;

WHEREAS, the counties' role under the SNCP has been significantly diminished and their financial contribution to the SNCP no longer has any relationship to the funds disseminated by the Human Services Department (HSD) to the counties' respective community hospitals; and

WHEREAS, finding a solution to funding the SNCP requires communication and cooperation among the various stakeholders – counties, hospitals, and the state, in both the legislative and executive branches.

NOW THEREFORE BE IT RESOLVED THAT the New Mexico Association of Counties strongly opposes any legislation that imposes a further financial obligation for counties to fund the SNCP and hospitals; and

BE IT ALSO RESOLVED THAT the New Mexico Association of Counties will endorse and support legislation which protects Counties' autonomy and discretion over the use of County imposed Indigent Health Care gross receipts tax revenues; and

BE IT ALSO RESOLVED THAT the New Mexico Association of Counties supports mandatory County participation as a critical stakeholder and primary funding source in all discussions and planning with the New Mexico Human Services Department regarding any and all funding methods to secure the future of Safety Net Care Pool for local hospitals both public and private.

PASSED, APPROVED, AND ADOPTED THIS 26th DAY OF JANUARY, 2016.

BOARD OF COUNTY COMMISSIONERS

Miguel M. Chavez, Chair

ATTEST:

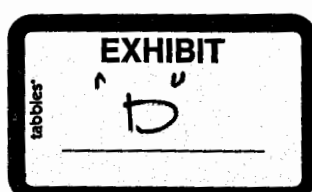
Geraldine Salazar, Santa Fe County Clerk

Date: _____

APPROVED AS TO FORM:



Gregory S. Shaffer, Santa Fe County Attorney



2016 Regular Session Bill Locator

Bill Number	Title	Sponsor	Actions
HB 11	SHAKEN BABY SYNDROME EDUCATIONAL MATERIALS	Doreen Y. Gallegos	HPREF
*HB 12	PUBLIC PROJECT REVOLVING FUND PROJECTS	Patricia A. Lundstrom	HPREF
HB 13	NAVAJO-GALLUP WATER SUPPLY PROJECT	Patricia A. Lundstrom	HPREF
*HB 14	MCKINLEY COUNTY BRIDGE TAX BONDS	Patricia A. Lundstrom	HPREF
HB 15	SCENIC BYWAYS PROGRAM	Patricia A. Lundstrom	HPREF
HB 16	BRANCH COMMUNITY COLLEGE DECISION APPROVAL	Patricia A. Lundstrom	HPREF
HB 17	VETERAN DEFINITION FOR TUITION	Stephanie Garcia Richard	HPREF
HB 18	COUNTY EMPLOYEE SALARY STRUCTURE	Stephanie Garcia Richard Steven P. Neville	HPREF
HB 19	DRINKING WATER SYSTEM FINANCING	Debbie A. Rodella	HPREF
HB 20	BRANCH COMMUNITY COLLEGE DISTRICT TAX USES	Jimmie C. Hall	HPREF
HB 21	OPTOMETRIST QUALIFICATION OF LEGALLY BLIND	Jimmie C. Hall	HPREF
HB 22	HIGHER EDUCATION FINANCE ACT	Jimmie C. Hall	HPREF
HB 23	COLLEGE CREDIT TRANSFER AGREEMENT TIMING	Jimmie C. Hall	HPREF
HB 24	NM RESIDENT ATHLETIC SCHOLARSHIP INCREASE	Jimmie C. Hall	HPREF
HB 25	MOBILITY LIMITATION TRANSPORT CAR PLACARDS	Paul A. Pacheco	HPREF
HB 26	SOLAR MARKET DEVELOPMENT TAX CREDIT CHANGES	Sarah Maestas Barnes	HPREF

HB 27	FAMILY VIOLENCE ACT EXTENDED PROTECTION ORDER	David M. Gallegos	HPREF
HB 28	ABUSE & NEGLECT ACT CHANGES	David M. Gallegos	HPREF
HB 29	ALLOW LOCAL GOVERNMENT CURFEW ORDINANCES	Nate Gentry Carl Trujillo	HPREF
HB 30	COMMUNICATION OF CERTAIN IMAGES TO CHILDREN	Kelly K. Fajardo	HPREF
HB 31	NEW MEXICO PRIVATE EQUITY FUND DEFINITION	Carl Trujillo	HPREF
HB 32	HOMEBUYER DOWN PAYMENT ASSISTANCE	Alonzo Baldonado Michael Padilla	HPREF
HB 33	APPROVAL OF CERTAIN PROJECTS BY LAW	David E. Adkins	HPREF
HB 34	POST-THANKSGIVING GROSS RECEIPTS DEDUCTION	David E. Adkins	HPREF
HB 35	HABITUAL OFFENDER SENTENCING CHANGES	William "Bill" R. Rehm	HPREF
HB 36	TIME LIMIT FOR PROSECUTING CERTAIN CRIMES	William "Bill" R. Rehm	HPREF
HB 37	THREE STRIKES LAW	William "Bill" R. Rehm	HPREF
HB 38	CRITERIA FOR DISPOSITION OF PUBLIC PROPERTY	Conrad D. James	HPREF
HB 39	EMPLOYEE LEAVE FOR LEGISLATORS	William "Bill" R. Rehm	HPREF
HB 40	CONTRACT PROVISIONS FOR CERTAIN COLLEGE STAFF	William "Bill" R. Rehm	HPREF
HB 41	SCHOOL SUPERINTENDENT CONTRACT CRITERIA	William "Bill" R. Rehm	HPREF
HB 42	DELINQUENCY ACT TERMS & ABSCONDERS	William "Bill" R. Rehm	HPREF
HB 43	PUBLIC SAFETY EMPLOYEE CONTRIBUTION PAYMENTS	William "Bill" R. Rehm	HPREF
HB 44	DWI FOR CERTAIN DRUGS & INTERLOCKS	William "Bill" R. Rehm	HPREF
HB 45	DECEPTIVE TRADE FOR CERTAIN PRODUCT SALES	Rod Montoya	HPREF
HB 46	SENTENCING FOR CERTAIN FELONIES	Rod Montoya	HPREF
HB 47	LEASE OF GOVERNMENTAL LIQUOR LICENSES	Rod Montoya	HPREF

HB 48	OSTEOPATH LICENSURE & ACT CHANGES	Rod Montoya	HPREF
HB 49	SCHOOL CPR & DEFIBRILLATOR INSTRUCTION	Conrad D. James	HPREF
HB 50	TERMINATION OF RIGHTS FOR CERTAIN PARENTS	Conrad D. James	HPREF
HB 51	FIREARM TRANSFER ACT	Miguel P. Garcia	HPREF
HB 52	ABQ COMMUNITY REENTRY PROGRAM	Miguel P. Garcia	HPREF
HB 53	CERTAIN TAXES FOR LOW-INCOME HOME ASSISTANCE	Miguel P. Garcia	HPREF
HB 54	RURAL HEALTH TAX CREDIT RATE & ELIGIBILITY	Nora Espinoza	HPREF
HB 55	AMEND NM RELIGIOUS FREEDOM ACT	David M. Gallegos Nora Espinoza	HPREF
HB 56	THREE STRIKES LAW	Paul A. Pacheco	HPREF
HB 57	LAND GRANT PARTITIONS AS AUTONOMOUS	Tomás E. Salazar	HPREF
HB 58	RETIREE HEALTH CARE CONTRIBUTION RATES	Tomás E. Salazar Dennis J. Roch	HPREF
HB 59	RAPID REHOUSING FOR HOMELESS PEOPLE	Tomás E. Salazar	HPREF
HB 60	SUSPENSION OR DEFERRAL OF FELONY SENTENCES	Paul A. Pacheco	HPREF
*HB 61	ACCOUNTS FOR PERSONS WITH DISABILITIES ACT	Sheryl Williams Stapleton	HPREF
HB 62	LAW ENFORCEMENT PROTECTION FUND FOR TRAINING	Patricio Ruiloba	HPREF
HB 63	WORKERS' COMP BENEFITS & INTOXICATION	Dennis J. Roch	HPREF
HB 64	ENMU STATEWIDE ROBOT WORKSHOPS	James E. Smith	HPREF
*HB 65	CHILD PORN IMAGES AS INDIVIDUAL OFFENSES	Sarah Maestas Barnes Randal S. Crowder	HPREF
*HB 66	LAND GRANT MAPPING & TAX ISSUE ANALYSIS	Sarah Maestas Barnes	HPREF
HB 67	SCHOOL GRADE RETENTION & READING PLANS	Monica Youngblood	HPREF
HB 68	INTENTIONAL CHILD ABUSE PENALTIES	Conrad D. James	HPREF

HB 69	INTENTIONAL CHILD ABUSE RESULTING IN DEATH	Conrad D. James	HPREF
HB 70	HEARING AID OPTION INFORMATION	Carl Trujillo	HPREF
HB 71	SMALL WATER SYSTEM PROJECT FINANCING	Carl Trujillo	HPREF
HB 72	ALLOW USE OF JUVENILE DISPOSITION & EVIDENCE	Nate Gentry Paul A. Pacheco	HPREF
HB 73	WNMU VETERAN PTSD TREATMENT PROJECT	Dianne Miller Hamilton	HPREF
HB 74	DWI TESTS, PENALTIES & LICENSE REVOCATION	Stephanie Garcia Richard	HPREF
*HB 75	CANNABIS REVENUE & FREEDOM ACT	Bill McCamley	HPREF
HB 76	COLLEGE ECONOMIC DEVELOPMENT REPORTING	Bill McCamley	HPREF
HB 77	EXTEND SANTA TERESA PORT OF ENTRY HOURS	Bill McCamley	HPREF
HB 78	NMSU WATER RESOURCES RESEARCH INSTITUTE	Bill McCamley	HPREF
HB 79	WORKING FAMILIES TAX CREDIT & GAINS DEDUCTION	Bill McCamley	HPREF
HB 80	STATE ETHICS COMMISSION ACT	Brian Egolf	HPREF
HB 81	INCREASE CERTAIN DWI PENALTIES	Paul A. Pacheco	HPREF
HB 82	HABITUAL OFFENDER SENTENCING & DWIS	Jim Dines	HPREF
HB 83	INCREASE CERTAIN DWI PENALTIES	Sarah Maestas Barnes Rod Montoya	HPREF
HB 84	SMALL LOAN INTEREST RATE CAPS	Patricia Roybal Caballero	HPREF
HB 85	GAMING COMPACT REVENUE SHARING CAP	Patricia Roybal Caballero	HPREF
HB 86	DOMESTIC VIOLENCE WARRANTLESS ARRESTS	Kelly K. Fajardo	HPREF
HB 87	TEACHER PREP FOR ENGLISH LANGUAGE LEARNERS	Tomás E. Salazar	HPREF

HB 88	BEHAVIORAL HEALTH DISABLED HOMELESS HELP	Tomás E. Salazar	HPREF
HB 89	PUBLIC EMPLOYEE SALARY INCREASES	Luciano "Lucky" Varela	HPREF
HB 90	CREATE ADDITIONAL JUDGESHIP IN 5TH DISTRICT	Luciano "Lucky" Varela	HPREF
HB 91	BACKGROUND CHECK REPORTING FOR FIREARMS	Nate Gentry Paul A. Pacheco	HPREF
HB 92	NM MOUNTED PATROL SURVIVORS BENEFITS	Bob Wooley	HPREF
HB 93	VETERAN BUSINESS PREFERENCE CHANGES	Bob Wooley	HPREF
*HB 94	REAL ID CARD	Stephanie Garcia Richard	HPREF
HB 95	HATE CRIMES AGAINST LAW ENFORCEMENT	Nate Gentry Paul A. Pacheco	HPREF
HB 96	NO PENSION FOR CONVICTED PUBLIC OFFICIALS	Matthew McQueen	HPREF
HB 97	REMOVE SOME SCHOOL READINESS TESTS	G. Andres Romero	HPREF
HB 98	COLLEGE AFFORDABILITY ENDOWMENT FUND	G. Andres Romero	HPREF
HB 99	DRIVER'S LICENSE ISSUANCE & FEDERAL REAL ID	Paul A. Pacheco	HPREF
HB 100	USE OF FIREARM SENTENCING ENHANCEMENTS	William "Bill" R. Rehm	HPREF
HB 101	LAW ENFORCEMENT FUND FOR TRAINING	William "Bill" R. Rehm	HPREF
HB 102	HEALTH SCOPE OF PRACTICE COMMITTEE	Terry H. McMillan	HPREF
HB 103	OSTEOPATHIC STUDENT LOANS FOR SERVICE	Terry H. McMillan	HPREF
HB 104	ADD LIFESAVING SKILLS TRAINING TO CURRICULUM	Terry H. McMillan	HPREF
HB 105	ELECTRONIC CAMPAIGN REPORTING	James E. Smith	HPREF
HB 106	NEURODEGENERATIVE DISEASE REGISTRY	Terry H. McMillan	HPREF
HB 107	REDUCED TAX RATE FOR CERTAIN OIL & GAS WELLS	James R.J. Strickler	HPREF
HB 108	RURAL INFRASTRUCTURE TAX CREDIT	James R.J. Strickler	HPREF

HB 109	ID & ADDRESS LOCAL & TRIBAL HEALTH NEEDS	Sharon Clahchischilliage	HPREF
HB 110	PUBLIC WORKS MINIMUM WAGE APPLICATION	James G. Townsend Larry R. Scott	HPREF
HB 111	CROP DUSTING TANKS AS ABOVE GROUND STORAGE	James G. Townsend	HPREF
HB 112	CARLSBAD BRINE WELL REMEDIATION	Cathrynn N. Brown	HPREF
HB 113	MOBILITY LIMITATION LICENSE PLATES	Sarah Maestas Barnes	HPREF
HB 114	NMSU MICRO GRID & RENEWABLES RESEARCH	Sarah Maestas Barnes	HPREF
HJM 1	ENHANCED PROTECTION OF CULTURAL ITEMS	James E. Smith Carlos R. Cisneros	HPREF
HJR 1	INDEPENDENT REDISTRICTING COMMISSION, CA	Carl Trujillo	HPREF
HJR 2	ALL QUALIFIED ELECTORS REGISTERED TO VOTE, CA	Javier Martínez	HPREF
HJR 3	SALARY FOR STATE LEGISLATORS, CA	Terry H. McMillan	HPREF
HM 1	NM SPEECH-LANGUAGE & HEARING ASSOCIATION DAY	Sheryl Williams Stapleton	HPREF
HM 2	"BETTER HEARING & SPEECH MONTH"	Sheryl Williams Stapleton	HPREF
HM 3	NAME A SUBMARINE USS LOS ALAMOS	Stephanie Garcia Richard	HPREF
HM 4	EXTEND SANTA TERESA PORT OF ENTRY HOURS	Bill McCamley	HPREF
HM 5	HEROISM & SACRIFICES OF LAW ENFORCEMENT	Nate Gentry	HPREF
SB 1	FIRST AID & ELECTIVES FOR HIGH SCHOOL GRADS	Michael S. Sanchez	SPREF
SB 2	AUTOMATIC DRIVER'S LICENSE VOTER REGISTRATION	Michael S. Sanchez	SPREF
SB 3	RESEARCH ON INDUSTRIAL HEMP	Cisco McSorley	SPREF
SB 4	TAXATION OF NICOTINE PRODUCTS	Cisco McSorley	SPREF

SB 5	BUSINESS PERFORMANCE EXCELLENCE PROGRAM	Carroll H. Leavell	SPREF
SB 6	BRANCH COMMUNITY COLLEGE SCHOOL DISTRICTS	Carroll H. Leavell	SPREF
SB 7	MOTOR VEHICLE TAX TO ROAD FUND FOR 4 YEARS	Carroll H. Leavell	SPREF
SB 8	CARLSBAD BRINE WELL REMEDIATION AUTHORITY	Carroll H. Leavell	SPREF
SB 9	STATE BUDGET REQUEST SUB-PROGRAMS	Sander Rue	SPREF
SB 10	RESIDENT BUSINESS SET-ASIDE ACT	Michael Padilla	SPREF
SB 11	CAMPAIGN FINANCE REPORTING REQUIREMENTS	Peter Wirth James E. Smith	SPREF
SB 12	CHANGES TO PUBLIC FINANCING OF CAMPAIGNS	Peter Wirth	SPREF
SB 13	SOLAR MARKET DEVELOPMENT TAX CREDIT CHANGES	Mimi Stewart Sarah Maestas Barnes	SPREF
SB 14	TEACHER & PRINCIPAL MINIMUM SALARY INCREASES	Mimi Stewart	SPREF
SB 15	NEW MEXICO PRIVATE EQUITY FUND DEFINITION	Sander Rue	SPREF
SB 16	UNIFORMED SERVICE RETIREE TAX CREDIT	William F. Burt David E. Adkins	SPREF
SB 17	DNA EVIDENCE KIT ANALYSIS	Cisco McSorley	SPREF
SB 18	SEXUAL ASSAULT & RAPE CRISIS CENTER SERVICES	Cisco McSorley	SPREF
SB 19	DISASTER RESPONSE TAX & LICENSURE EXEMPTIONS	William H. Payne	SPREF
SB 20	LAND GRANT-MERCED COMPREHENSIVE PLAN APPROVAL	Jacob Candelaria	SPREF
SB 21	BRITTANY ALERT FOR ENDANGERED PERSONS	Jacob Candelaria	SPREF
SB 22	TAXATION OF IN-STATE SALES OF INTANGIBLES	Peter Wirth Jason C. Harper	SPREF
SB 23	SERVICES FOR VICTIMS OF HUMAN TRAFFICKING	Gerald Ortiz y Pino	SPREF
SB 24	CHILD BEHAVIORAL & DEVELOPMENTAL SCREENINGS	Gerald Ortiz y Pino	SPREF
SB 25	NURSE ADVICE LINE SERVICE TASK FORCE	Gerald Ortiz y Pino	SPREF

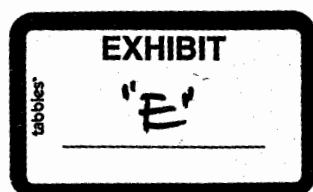
SB 26	ADDITIONAL SCHOOL HEALTH CENTER SERVICES	Gerald Ortiz y Pino	SPREF
SB 27	STATEWIDE HUMAN PAPILLOMAVIRUS REGISTRY	Gerald Ortiz y Pino	SPREF
SB 28	COLONIA, ACEQUIA & COLONIA LEGAL SERVICES	Gerald Ortiz y Pino Miguel P. Garcia	SPREF
SB 29	COLLEGE CREDIT FOR MILITARY TRAINING	Craig Brandt	SPREF
SB 30	ADVANCED WATER MAPPING & FUND	Carlos R. Cisneros	SPREF
SB 31	TECHNOLOGY READINESS GROSS RECEIPTS CREDIT	Carlos R. Cisneros	SPREF
SB 32	NAT'L BOARD CERTIFICATION TO TEACHER T & E	Carlos R. Cisneros	SPREF
SB 33	CAPITAL OUTLAY PLANNING & MONITORING ACT	Carlos R. Cisneros	SPREF
SB 34	TAX RATE DIFFERENTIAL FOR CERTAIN OIL	Gay G. Kernan	SPREF
SB 35	RETIREE HEALTH CARE CONTRIBUTION RATES	Gay G. Kernan	SPREF
SB 36	DEVELOPMENTAL DISABILITIES ANNUAL REPORTING	William Soules	SPREF
SB 37	PUBLIC SCHOOL FUNDING ADEQUACY	William Soules	SPREF
SB 38	SCHOOL CPR & DEFIBRILLATOR INSTRUCTION	Howie C. Morales	SPREF
SB 39	IMPROVE EDUCATIONAL OUTCOMES PROJECT	Howie C. Morales	SPREF
SB 40	LOCAL COMMUNITY HEALTH NEEDS	Howie C. Morales	SPREF
SB 41	CREATE STATE INSPECTOR GENERAL OFFICE	Michael Padilla	SPREF
SB 42	UNM PAIN MANAGEMENT CENTER	Michael Padilla	SPREF
SB 43	UNM CIVIC LEADERSHIP & LEGISLATIVE TRAINING	Michael Padilla	SPREF
SB 44	PROTECTION ORDER EXCLUSION ZONE PROJECT	Michael Padilla	SPREF
SB 45	CREATE CRIME OF DWI WITH MINOR IN THE CAR	Lisa A. Torraco	SPREF
SB 46	SCHOOL TRANSPORTATION BOUNDARY AGREEMENTS	George K. Munoz	SPREF

SB 47	UTILITY FACILITY PROPERTY TAX VALUATION	Clemente Sanchez	SPREF
*SB 48	WEB-BASED CAPITAL OUTLAY PUBLICATION	Sander Rue	SPREF
SB 49	CHILDREN'S CODE & SUBSTITUTE CARE ACT CHANGES	Steven P. Neville	SPREF
SB 50	DIRECT CARE PROVIDER COST-OF-LIVING INCREASE	Nancy Rodriguez	SPREF
SB 51	FAMILY INFANT TODDLER PROVIDER RATE INCREASE	Nancy Rodriguez	SPREF
SB 52	STATE SNAP PROGRAM FUNDING	Nancy Rodriguez	SPREF
SB 53	SANTA FE LAW ENFORCEMENT-ASSISTED DIVERSION	Nancy Rodriguez	SPREF
SB 54	RESTORE DEVELOPMENTAL DISABILITY RATE CUTS	Nancy Rodriguez	SPREF
SB 55	CARE FOR ANIMALS OF DOMESTIC VIOLENCE VICTIMS	Nancy Rodriguez	SPREF
SB 56	LOCAL GOV'T TREASURER INVESTMENTS	Nancy Rodriguez	SPREF
SB 57	DOMESTIC VIOLENCE PROGRAMS FOR CHILDREN	Nancy Rodriguez	SPREF
SB 58	STATEWIDE PERINATAL COLLABORATIVE	Nancy Rodriguez	SPREF
SB 59	TAX DEVELOPMENT DISTRICT NOTICE TO TREASURERS	Nancy Rodriguez	SPREF
SB 60	OFFICE OF PEACEBUILDING ACT	Nancy Rodriguez	SPREF
SB 61	EXPAND UNM PROJECT ECHO PROGRAM	Nancy Rodriguez	SPREF
SB 62	AUTISM SERVICES & TREATMENT	Nancy Rodriguez	SPREF
SB 63	NM HOUSING TRUST FUND	Nancy Rodriguez	SPREF
SB 64	NORTHEASTERN NM GROUNDWATER MAPPING	Pat Woods	SPREF
SB 65	OPT OUT OF LIVESTOCK CODE COUNCIL ASSESSMENTS	Pat Woods	SPREF
SB 66	BEHAVIORAL HEALTH EMT TRAINING	Gerald Ortiz y Pino	SPREF
SB 67	BEHAVIORAL HEALTH APPRENTICESHIP PROJECT	Gerald Ortiz y Pino	SPREF

SB 68	UNIFORM FAMILY SUPPORT ACT EFFECTIVE DATE	John C. Ryan	SPREF
SB 69	CAMPAIGN FINANCE BUREAU & BANK	Michael Padilla	SPREF
SB 70	HEARING AID CONSUMER INFORMATION	Michael Padilla	SPREF
SB 71	BIODIESEL REQUIREMENTS IN DIESEL FUEL	Stuart Ingle	SPREF
SB 72	RIGHT TO FARM & OPERATIONS AS NUISANCE	Stuart Ingle	SPREF
SB 73	AFFORDABLE HOUSING ACT OVERSIGHT DUTIES	Stuart Ingle	SPREF
SJM 1	RECONVENE J. PAUL TAYLOR CHILDHOOD TASK FORCE	Gerald Ortiz y Pino	SPREF
SJM 2	CHILD FITNESS, P.E. & OBESITY TASK FORCE	Mimi Stewart	SPREF
SJM 3	PUBLIC EMPLOYEE BENEFIT BILL MORATORIUM	George K. Munoz	SPREF
SJM 4	IMPORTANCE OF ENVIRONMENTAL EDUCATION	Michael S. Sanchez	SPREF
SJR 1	DENIAL OF BAIL FOR CERTAIN FELONIES, CA	Peter Wirth	SPREF
SJR 2	PERMANENT FUNDS FOR CHILDHOOD EDUCATION, CA	Michael Padilla	SPREF
SJR 3	PERMANENT FUND ANNUAL DISTRIBUTIONS, CA	Michael Padilla	SPREF
SJR 4	COURT JURISDICTION ON CERTAIN CASES, CA	Lisa A. Torracco	SPREF
SJR 5	USE & TAX OF MARIJUANA & REVENUE , CA	Gerald Ortiz y Pino	SPREF
SJR 6	USE, REGULATION, SALE & TAX OF MARIJUANA, CA	Gerald Ortiz y Pino	SPREF
SM 1	GRANDPARENTS RAISING GRANDCHILDREN RESOURCES	Michael Padilla	SPREF
SM 2	"SCHOOL NUTRITION DAY"	Michael S. Sanchez	SPREF
SM 3	"DIA DE LOS NINOS"	Michael S. Sanchez	SPREF
SM 4	NM SPEECH-LANGUAGE & HEARING ASSOCIATION DAY	Clemente Sanchez	SPREF
SM 5	"BETTER HEARING & SPEECH MONTH"	Clemente Sanchez	SPREF

SM 6	"FFA DAY"	Pat Woods	SPREF
SM 7	"PATRICK GRANGE ALS AWARENESS DAY"	Michael S. Sanchez	SPREF
SM 8	"SENIOR CITIZENS DAY"	Michael S. Sanchez	SPREF
SM 9	"LEADERSHIP NEW MEXICO DAY"	Steven P. Neville	SPREF

RECORDED 02/10/2016



**Legislative Finance Committee
General Fund Appropriation Recommendations to the 2016
Legislature**

The Legislative Finance Committee (LFC) and executive budget recommendations prioritized limited “new money” on similar policy priorities including healthcare, public education and safety, workforce and economic development, early childhood services, and protecting vulnerable New Mexicans. Total recommendations are within a tenth of a percent of each other and are very similar for many agencies with modest differences in a half dozen areas including the Judiciary, Department of Public Safety and Corrections, Department of Health, and Human Services Department.

The LFC made targeted investments to address increased Medicaid and incarceration costs, an uncompetitive salary structure, replace nonrecurring revenues in agency operating budgets, and improve public and higher educational outcomes. The committee recommendation focused on agency spending levels to “keep the doors open” amid rising operating costs including General Services Department (GSD) risk rates, employee health insurance, and increased caseloads.

The committee took a cautious approach due to falling energy prices which resulted in limited spending growth in high-priority areas and allows for targeted employee compensation increases and modest pay structure adjustments only if revenue materializes to the projected levels.

Recurring Appropriations. The committee recommendation for recurring general fund appropriations is \$6.47 billion, an increase of \$230.7 million, or 3.7 percent, from the FY16 level. However, \$77.6 million of that amount, for compensation increases, is a contingent appropriation.

Public Schools. The committee recommendation for public education funding totals \$2.85 billion, an increase of \$101.9 million. The program cost recommendation includes increases for projected unit changes, insurance premiums, fixed costs, and level one minimum teacher salaries. In addition, the LFC recommendation includes \$54.2 million for a compensation increase for teachers, school administrators, and mentors meeting competencies and teacher and school leader programs and supports for training, preparation, recruitment, and retention providing equity as well as flexibility to reward effective teachers and administrators. However, the compensation appropriation is contingent on consensus revenues achieving the December revenue estimate and 8 percent general fund reserves at the end of FY16. LFC recommended two separate transportation allocations – one for school districts and one for charter schools. The committee increased spending for existing “below-the-line” initiatives by \$19.7 million, mostly directed to early childhood programs, including prekindergarten, early literacy, and the K-3 Plus extended school year program.

Higher Education. The committee recommends \$856.8 million in general fund appropriations for FY17, an increase of \$8.3 million. The LFC recommendation continues efforts to increase performance funding, dedicating \$44.2 million, or 7 percent, of instruction and general (I&G) funding to reward outcomes. The recommendation increases support for I&G funding (\$6.2 million) and targets healthcare workforce initiatives such as medical residencies (\$702 thousand), nurse expansion (\$300 thousand), Project ECHO (\$100 thousand), and the nurse educator loan-for-service program (\$400 thousand). Further, the recommendation focuses on initiatives that improve on-time degree completion, such as college degree mapping, and funding for aviation services to improve quality of life for students at the New Mexico School for the Blind and Visually Impaired by funding aviation services.

Early Childhood Initiatives. The committee recommended \$263 million for early childhood initiatives, including \$257.4 million in recurring funding, an increase of 5 percent over FY16. The total recurring funding increase was \$20.5 million over the current year, including \$1.2 million for home visiting, \$1 million for childcare assistance, \$3.5 million for prekindergarten, \$6 million for early literacy, and \$8.5 million for K-3 Plus. The recommendation also includes an additional \$150 thousand for early education and care provider professional development.

Medicaid and Human Services. The committee recommendation provides \$78.8 million in additional general fund revenue for the Medicaid program to fund increased utilization, enrollment growth, declining federal support for the expansion population, and higher costs associated with Medicare benefits. The recommendation reprioritizes savings in the Behavioral Health Services Division to Medicaid and nearly doubles the contract for utilization review to reduce unnecessary and inappropriate medical care delivery. The recommendation also provides \$500 thousand for behavioral health crisis stabilization services within Medicaid Behavioral Health. Finally, LFC assumes \$36.5 million in general fund savings from cost-containment initiatives implemented by the department, about \$5.2 million less than in the department's budget request.

Although the general fund recommendations for Medicaid are similar, the executive recommends \$18.5 million and assumes passage of separate legislation to continue the use of 100 percent of tobacco settlement revenue.

TANF. The LFC recommendation adds \$2 million, for a total of nearly \$6 million, to expand the Career Links program to additional communities across the state. Career Links provides activities for skill improvement and 20 hours per week of subsidized employment. The TANF request and recommendation for prekindergarten, childcare, home visiting and supportive housing through the Children, Youth and Families Department and Public Education Department remain flat with FY16.

Department of Health. The committee recommendation for the Department of Health totals \$557.2 million, a small general fund decrease but an overall 0.9 percent increase that prioritizes direct services and maximizes the use of all funding sources. LFC increased use of patient

revenue from Medicaid and other sources, added about 80 developmental disabilities waiver slots, and funded many of the department's filled positions. With a 25 percent turnover rate and elevated vacancy rates, the LFC recommends a separate compensation package that includes targeted salary increases for nurses and other direct care staff.

Public Safety. The committee recommended \$300.4 million from the general fund for the Corrections Department (NMCD), an increase of 3.7 percent over the FY16 operating budget. The recommendation provides \$871 thousand for private prison cost of living adjustments and makes permanent \$745 thousand in salary increases provided with nonrecurring revenue in FY15. The recommendation fully funds the department's request for hepatitis C therapy and medical cost inflation as well as population growth costs.

The committee recommendation for the Department of Public Safety includes \$119.6 million from the general fund, including \$1.2 million to fund additional officers. The recommendation replaces \$867 thousand to partially replace federal forfeiture sharing revenue that is no longer received and provides \$2.2 million to replace vehicles.

Children, Youth and Families. The committee recommendation for the Children, Youth and Families Department (CYFD) included a general fund increase of \$7.7 million, or 3.2 percent, above the FY16 operating level. A majority of the general fund increase prioritizes child safety and well-being, including almost \$4 million for the Protective Services program to reduce caseloads, boost care and support of children in custody, and expand family support services. Funding for Early Childhood services was increased by \$3.3 million, including \$1 million for home visiting, \$1 million for prekindergarten, and \$1 million for childcare assistance.

Economic Development. The LFC recommendation for economic development includes a total of \$7.5 million for the Job Training Incentive Program (JTIP), matching the near-record level of the FY16 appropriation, and transitions an additional \$500 thousand from nonrecurring to recurring funding. The recommendation recognized the significant improvements the Legislature has made to taxes and incentives for businesses and includes \$1.6 million for the Economic Development Partnership to market those improvements and the state to businesses. The committee recommendation also provides \$180 thousand for business incubators, shown to have one of the lowest costs per job created among economic development programs. Finally, the recommendation increases funding for tourism advertising by \$1.2 million to a total of \$10.4 million, recognizing the impact of the leisure and hospitality industry on job growth and gross receipts tax revenues.

Natural Resources. The LFC's FY17 recommendation for the Energy, Minerals and Natural Resources Department included a nearly \$380 thousand general fund increase to support increased staffing levels in the Healthy Forests and State Parks programs and a slight increase for mine reclamation efforts. Increases for the Environment Department totaled \$400 thousand to

reduce vacancies in critical permitting and compliance positions, including the Ground Water Quality Bureau, and for increased rent costs for the agency's district office in Albuquerque. The committee recommended a \$500 thousand increase for the Office of the State Engineer to support the agency's silvery minnow refugium in Los Lunas, slightly reduce use of fund balances, and personnel costs for the Water Resource Allocation program.

Public Defender. The FY17 general fund recommendation for the Public Defender included an increase of \$2.4 million, or 5 percent, over the FY16 operating budget. The recommendation adds \$800 thousand to fill vacant positions, \$1.7 million to increase compensation for contract attorneys, and \$246.1 thousand for leasing costs in public defender offices statewide.

Judicial. The FY17 general fund recommendations for the judiciary and district attorneys increased 2 percent and 3 percent, respectively, from the FY16 operating budget. For the Administrative Office of the Courts, the LFC recommendation includes \$264.8 thousand to the court appointed attorneys program and \$424.1 thousand for magistrate courts to offset fund balance depletion. The LFC recommendation also includes sufficient funds for salary increases for judges, court clerks, and district attorneys. New Mexico ranks 50 out of 51 for salaries of district judges, and has the lowest district attorney salaries amongst neighboring states.

General Services Department Rates. The LFC recommendation contains changes to state agency appropriations proposed for General Services Department risk management and group health benefits rates for FY17. By reducing state agency assessments, LFC estimated a general fund savings of approximately \$6 million. Rates for public liability and workers compensation are reduced in total by \$6.6 million. For group health benefits, LFC provides funding to cover 1 percent of the proposed 4 percent premium increase agencies were told to assume for FY17. The recommended adjustments are reflected in all of the appropriation recommendations for individual state agencies. Even with these reductions, GSD is expected to sustain a 50 percent solvency level across the risk funds and sufficient reserves for the health benefits fund.

Compensation. The LFC recommends \$77.6 million for compensation initiatives in public schools, higher education institutions, as well as legislative, executive, and judicial agencies contingent on the August revenue estimate for FY17 reaching the December estimate and FY16 general fund reserves exceeding 8 percent. The recommendation includes \$54.2 million for public schools to provide cost of living adjustments to all employees, salary increases for teachers meeting annual competencies and for training, preparation, recruitment and retention of qualified teachers and school administrators balancing formula and non-formula allocation. Additionally, LFC recommends \$23.4 million for legislative, judicial, executive, and higher education employees to provide for a salary structure adjustment and targeted salary increases for occupations facing recruitment and retention difficulties, including court clerks, nurses, social workers, police officers, dispatchers, forensic scientists, and correctional, probation, and parole officers.

The executive recommendation includes \$11 million for targeted compensation increases for the correctional officers, probation and parole officers, forensic scientists, child abuse caseworkers, certain public health workers, and information technology personnel.

Special, Supplemental, and Deficiencies. The LFC recommends \$197.3 million for special, supplemental, and deficiency appropriations, including \$107.5 million from the general fund and \$89.8 million from other revenues. A significant portion of the funding, \$114.3 million, is to supplement a projected shortfall for Medicaid expenses, including \$33 million from the general fund. Recommended appropriations include \$5 million from the general fund for the Job Training Incentive Program (JTIP); \$3.9 million from the general fund for the Department of Public Safety to address departmental priorities; \$5.5 million for the Department of Health to comply with a settlement agreement, including \$4 million from the general fund; and \$2 million from the general fund to support school districts experiencing shortfalls.

Information Technology. The LFC recommendation is \$71.4 million from all funding sources, including \$24 million in general fund revenues, \$19 million in other state funds, and \$28.4 million in federal funds. The recommendation includes \$8 million in general fund revenue to replace the state's ONGARD oil and gas system, \$2.8 million in general fund revenue for the Human Services Department's Medicaid Management Information System, and \$1.3 million in general fund revenue for the Department of Public Safety's records management system. The executive recommendation contains \$10.8 million more from the general fund, including \$2 million for a one-stop business portal, the business case for which was submitted too late for the LFC to properly evaluate. Additionally, the LFC recommendation contains \$400 thousand in general fund revenue for planning for the Department of Health's vital records electronic document management system while the executive fully-funded the project with \$3 million. Finally, the LFC and executive both recommended funding for the Corrections offender management system; however, the LFC recommendation is or \$3 million less than the executive, because it does not include the requested maintenance and operations.

General Fund Reserves. Following successful resolution of the cash reconciliation issues, the FY15 general fund audit reversed a \$100 million contingent liability and audited FY15 general fund reserve balances were reported at \$713 million, or almost 12 percent. With the December revenue estimate and special and supplemental recommendations of DFA and LFC, projected FY16 ending balances fall to approximately \$500 million, or 8 percent. The FY16 operating reserve balance is projected to fall below \$100 million, which is not much of a cushion for revenue weakness.

FY17 Recurring General Fund Revenue and Appropriations

(in millions)

	FY16 OpBud	FY17 Exec Rec	FY17 LFC Rec	Exec over/(under) LFC
Revenues:				
August 2015 Estimate		\$ 6,528.0	\$ 6,528.0	
Adjustment		\$ (61.7)	\$ (61.7)	
		\$ 6,466.3	\$ 6,466.3	
Appropriations				
Public School Support				
SEG	\$ 2,508.3	\$ 2,546.6	\$ 2,529.8	\$ 16.8
Categorical	\$ 130.8	\$ 144.1	\$ 137.2	\$ 6.9
Related	\$ 101.0	\$ 150.4	\$ 120.7	\$ 29.7
924 Public Education Dept.	\$ 12.0	\$ 12.6	\$ 12.1	\$ 0.5
Total Public Education	\$ 2,752.1	\$ 2,853.7	\$ 2,799.8	\$ 53.9
Higher Education				
I&G	\$ 677.6	\$ 682.8	\$ 683.7	\$ (0.9)
Other Categorical	\$ 134.6	\$ 134.2	\$ 135.4	\$ (1.2)
Higher Education Department	\$ 36.3	\$ 39.8	\$ 37.7	\$ 2.1
Total Higher Ed.	\$ 848.5	\$ 856.8	\$ 856.8	\$ (0.0)
200 Courts	\$ 162.5	\$ 162.6	\$ 165.7	\$ (3.1)
250 District Attorneys	\$ 65.0	\$ 65.3	\$ 66.6	\$ (1.3)
355 Public Defender	\$ 48.1	\$ 48.1	\$ 50.6	\$ (2.5)
333 TRD	\$ 56.7	\$ 56.7	\$ 57.0	\$ (0.3)
341 Department of Finance & Administration	\$ 15.7	\$ 15.7	\$ 15.8	\$ (0.1)
344 DFA (Special Approps)	\$ 11.0	\$ 10.9	\$ 10.5	\$ 0.4
350 General Services Department	\$ 14.2	\$ 14.7	\$ 14.4	\$ 0.3
418 Tourism	\$ 13.6	\$ 15.9	\$ 14.5	\$ 1.4
419 Economic Development Department	\$ 9.5	\$ 10.0	\$ 10.1	\$ (0.1)
505 Cultural Affairs Department	\$ 30.7	\$ 30.7	\$ 31.1	\$ (0.4)
521 Energy, Minerals & Natural Res Dept	\$ 20.0	\$ 20.0	\$ 20.4	\$ (0.4)
550 State Engineer	\$ 19.4	\$ 20.2	\$ 19.9	\$ 0.3
624 Aging & Long-Term Care Dept.	\$ 47.9	\$ 48.1	\$ 48.4	\$ (0.3)
630 Medicaid	\$ 891.7	\$ 960.7	\$ 970.5	\$ (9.8)
630 Other Human Services	\$ 127.2	\$ 127.3	\$ 118.7	\$ 8.6
631 Workforce Solutions Dept	\$ 10.9	\$ 10.7	\$ 11.1	\$ (0.4)
665 Department of Health	\$ 305.3	\$ 305.3	\$ 299.0	\$ 6.3
667 Environment Department	\$ 13.2	\$ 13.8	\$ 13.6	\$ 0.2
690 Children, Youth & Families Department	\$ 240.4	\$ 248.4	\$ 248.1	\$ 0.3
770 Department of Corrections	\$ 289.6	\$ 301.6	\$ 300.4	\$ 1.2
790 Department of Public Safety	\$ 115.7	\$ 124.7	\$ 119.6	\$ 5.1
All Other Agencies	\$ 126.5	\$ 129.7	\$ 126.0	\$ 3.7
Contingent Compensation				
Public Schools			\$ 54.2	\$ (54.2)
Executive, Legislative, Judicial			\$ 23.4	\$ (23.4)
Targeted Comp		\$ 11.0		\$ 11.0
Subtotal Recurring	\$ 6,235.4	\$ 6,462.6	\$ 6,466.1	\$ (3.5)
		\$ 3.7	\$ 0.2	

Due to rounding, totals may vary slightly from the detail.

FY17 Agency General Fund Request

AGENCY	FY16 General Fund OpBud	FY17 General Fund LFC Rec	FY17 General Fund Exec Rec	Exec over/(under) LFC
FEED BILL:				
11100 Legislative Council Service	\$ 6,078.2	\$ 6,078.2	\$ 5,346.3	\$ (731.9)
11200 Legislative Finance Committee	\$ 4,350.3	\$ 4,448.2	\$ 4,350.3	\$ (97.9)
11400 Senate Chief Clerk	\$ 1,213.9	\$ 1,213.9	\$ 1,213.9	\$ -
11500 House Chief Clerk	\$ 1,178.8	\$ 1,178.8	\$ 1,178.8	\$ -
11700 Legislative Education Study Committee	\$ 1,308.9	\$ 1,344.5	\$ 1,308.9	\$ (35.6)
11900 Legislative Building Services	\$ -	\$ -	\$ -	\$ -
13100 Legislature	\$ 2,090.2	\$ 2,209.1	\$ 2,090.2	\$ (118.9)
LEGISLATIVE:	\$ 16,220.3	\$ 16,472.7	\$ 15,488.4	\$ (984.3)
GENERAL APPROPRIATION ACT:		\$ -		
11100 Legislative Council Service		\$ -		
11100 Energy Council Dues	\$ 38.4	\$ 38.4	\$ 38.4	\$ -
11200 Legislative Finance Committee		\$ -		
11400 Senate Chief Clerk		\$ -		
11500 House Chief Clerk		\$ -		
11700 Legislative Education Study Committee		\$ -		
11900 Legislative Building Services	\$ 4,332.2	\$ 4,379.9	\$ 4,332.2	\$ (47.7)
13100 Legislature		\$ -		
LEGISLATIVE:	\$ 4,370.6	\$ 4,418.3	\$ 4,370.6	\$ (47.7)
20500 Supreme Court Law Library	\$ 1,568.1	\$ 1,587.1	\$ 1,568.1	\$ (19.0)
20800 New Mexico Compilation Commission	\$ -	\$ -		\$ -
21000 Judicial Standards Commission	\$ 857.3	\$ 858.8	\$ 888.1	\$ 29.3
21500 Court of Appeals	\$ 5,934.1	\$ 5,959.2	\$ 5,934.1	\$ (25.1)
21600 Supreme Court	\$ 3,353.0	\$ 3,421.1	\$ 3,353.0	\$ (68.1)
21800 Administrative Office of the Courts	\$ 49,422.4	\$ 51,733.5	\$ 49,471.4	\$ (2,262.1)
21900 Supreme Court Building Commission	\$ 977.0	\$ 977.4	\$ 979.0	\$ 1.6
23000 District Courts				\$ -
23100 First Judicial District Court	\$ 7,109.2	\$ 7,158.3	\$ 7,109.2	\$ (49.1)
23200 Second Judicial District Court	\$ 23,347.3	\$ 23,482.3	\$ 23,347.3	\$ (135.0)
23300 Third Judicial District Court	\$ 6,614.5	\$ 6,728.2	\$ 6,614.5	\$ (113.7)
23400 Fourth Judicial District Court	\$ 2,365.9	\$ 2,390.9	\$ 2,365.9	\$ (25.0)
23500 Fifth Judicial District Court	\$ 6,701.8	\$ 6,751.8	\$ 6,743.4	\$ (8.4)
23600 Sixth Judicial District Court	\$ 3,325.8	\$ 3,353.1	\$ 3,325.8	\$ (27.3)
23700 Seventh Judicial District Court	\$ 2,401.3	\$ 2,437.1	\$ 2,401.3	\$ (35.8)
23800 Eighth Judicial District Court	\$ 3,052.7	\$ 3,067.7	\$ 3,052.7	\$ (15.0)
23900 Ninth Judicial District Court	\$ 3,462.3	\$ 3,494.4	\$ 3,462.3	\$ (32.1)
24000 Tenth Judicial District Court	\$ 931.1	\$ 945.7	\$ 931.1	\$ (14.6)
24100 Eleventh Judicial District Court	\$ 6,535.8	\$ 6,598.4	\$ 6,535.8	\$ (62.6)
24200 Twelfth Judicial District Court	\$ 3,458.4	\$ 3,498.4	\$ 3,458.4	\$ (40.0)
24300 Thirteenth Judicial District Court	\$ 7,206.9	\$ 7,257.7	\$ 7,231.9	\$ (25.8)
24400 Bernalillo County Metropolitan Court	\$ 23,842.5	\$ 24,042.5	\$ 23,842.5	\$ (200.0)
25000 District Attorneys				\$ -
25100 First Judicial District Attorney	\$ 5,316.5	\$ 5,482.6	\$ 5,341.5	\$ (141.1)
25200 Second Judicial District Attorney	\$ 18,522.7	\$ 18,863.8	\$ 18,522.7	\$ (341.1)
25300 Third Judicial District Attorney	\$ 4,776.9	\$ 4,896.7	\$ 4,776.9	\$ (119.8)
25400 Fourth Judicial District Attorney	\$ 3,170.7	\$ 3,207.7	\$ 3,170.7	\$ (37.0)
25500 Fifth Judicial District Attorney	\$ 4,934.6	\$ 5,078.9	\$ 4,954.6	\$ (124.3)
25600 Sixth Judicial District Attorney	\$ 2,839.8	\$ 2,893.4	\$ 2,839.8	\$ (53.6)
25700 Seventh Judicial District Attorney	\$ 2,521.5	\$ 2,537.3	\$ 2,521.5	\$ (15.8)

SFC CLERK RECORDED 02/10/2016

FY17 Agency General Fund Request

25800	Eighth Judicial District Attorney	\$ 2,692.5	\$ 2,746.8	\$ 2,692.5	\$ (54.3)
25900	Ninth Judicial District Attorney	\$ 2,899.0	\$ 2,971.1	\$ 2,899.0	\$ (72.1)
26000	Tenth Judicial District Attorney	\$ 1,258.8	\$ 1,283.9	\$ 1,258.8	\$ (25.1)
26100	Eleventh Judicial District Attorney, Div I	\$ 3,629.4	\$ 3,898.5	\$ 3,803.3	\$ (95.2)
26200	Twelfth Judicial District Attorney	\$ 2,836.6	\$ 3,000.4	\$ 2,954.6	\$ (45.8)
26300	Thirteenth Judicial District Attorney	\$ 5,095.2	\$ 5,176.4	\$ 5,095.2	\$ (81.2)
26400	Administrative Office of the District Attorneys	\$ 2,241.6	\$ 2,270.1	\$ 2,241.6	\$ (28.5)
26500	Eleventh Judicial District Attorney, Division II	\$ 2,226.4	\$ 2,289.0	\$ 2,226.4	\$ (62.6)
28000	New Mexico Public Defender Department	\$ 48,138.4	\$ 50,556.3	\$ 48,138.4	\$ (2,417.9)
JUDICIAL		\$ 275,568.0	\$ 282,896.5	\$ 276,053.3	\$ (6,843.2)
30500	Attorney General	\$ 9,868.8	\$ 9,868.8	\$ 9,983.7	\$ 114.9
30800	State Auditor	\$ 2,965.6	\$ 3,035.0	\$ 2,965.6	\$ (69.4)
33300	Taxation and Revenue Department	\$ 56,724.8	\$ 56,976.5	\$ 56,724.8	\$ (251.7)
33700	State Investment Council	\$ -	\$ -		\$ -
34000	Administrative Hearings Office	\$ 1,554.8	\$ 1,576.0	\$ 1,770.5	\$ 194.5
34100	Department of Finance and Administration	\$ 15,671.5	\$ 15,821.5	\$ 15,671.5	\$ (150.0)
34200	Public School Insurance Authority	\$ -	\$ -		\$ -
34300	Retiree Health Care Authority	\$ -	\$ -		\$ -
34400	DFA Special Appropriations	\$ 10,970.5	\$ 10,530.3	\$ 10,909.7	\$ 379.4
35000	General Services Department	\$ 14,222.7	\$ 14,422.7	\$ 14,722.7	\$ 300.0
35200	Educational Retirement Board	\$ -	\$ -		\$ -
35400	New Mexico Sentencing Commission	\$ 578.2	\$ 578.2	\$ 578.2	\$ -
35600	Governor	\$ 3,594.6	\$ 3,594.6	\$ 3,594.6	\$ -
36000	Lieutenant Governor	\$ 586.9	\$ 586.9	\$ 586.9	\$ -
36100	Department of Information Technology	\$ 975.4	\$ 1,021.1	\$ 1,225.9	\$ 204.8
36600	Public Employees Retirement Association	\$ -	\$ -	\$ 77.3	\$ 77.3
36900	State Commission of Public Records	\$ 2,791.7	\$ 2,729.7	\$ 2,791.7	\$ 62.0
37000	Secretary of State	\$ 7,230.4	\$ 7,454.6	\$ 8,230.4	\$ 775.8
37800	Personnel Board	\$ 4,341.1	\$ 4,335.4	\$ 4,491.0	\$ 155.6
37900	Public Employee Labor Relations Board	\$ 231.0	\$ 235.5	\$ 238.9	\$ 3.4
39400	State Treasurer	\$ 3,779.4	\$ 3,779.4	\$ 3,779.4	\$ -
GENERAL CONTROL		\$ 136,087.4	\$ 136,546.2	\$ 138,342.8	\$ 1,796.6
40400	Board of Examiners for Architects	\$ -	\$ -		
41700	Border Authority	\$ 330.1	\$ 330.1	\$ 330.1	\$ -
41800	Tourism Department	\$ 13,576.8	\$ 14,426.8	\$ 15,876.8	\$ 1,450.0
41900	Economic Development Department	\$ 9,494.9	\$ 10,097.7	\$ 9,994.9	\$ (102.8)
42000	Regulation and Licensing Department	\$ 13,456.7	\$ 13,526.2	\$ 13,456.7	\$ (69.5)
43000	Public Regulation Commission	\$ 7,840.2	\$ 7,428.7	\$ 7,840.2	\$ 411.5
44000	Office Superintendent of Insurance	\$ -	\$ -		\$ -
44600	Medical Board	\$ -	\$ -		\$ -
44900	Board of Nursing	\$ -	\$ -		\$ -
45000	New Mexico State Fair	\$ -	\$ -		\$ -
45400	State Bd of Licensure for Engineers & Land Surveyors	\$ -	\$ -		\$ -
46500	Gaming Control Board	\$ 5,800.2	\$ 5,685.3	\$ 5,800.2	\$ 114.9
46900	State Racing Commission	\$ 2,427.3	\$ 2,184.6	\$ 2,427.3	\$ 242.7
47900	Board of Veterinary Medicine	\$ -	\$ -		\$ -
49000	Cumbres and Toltec Scenic Railroad Commission	\$ 123.2	\$ 123.2	\$ 123.2	\$ -
49100	Office of Military Base Planning and Support	\$ 200.5	\$ 200.5	\$ 200.5	\$ -
49500	Spaceport Authority	\$ 462.5	\$ 612.5	\$ 462.5	\$ (150.0)
COMMERCE AND INDUSTRY		\$ 53,712.4	\$ 54,615.6	\$ 56,512.4	\$ 1,896.8
50500	Cultural Affairs Department	\$ 30,688.1	\$ 31,088.1	\$ 30,688.1	\$ (400.0)
50800	New Mexico Livestock Board	\$ 1,395.8	\$ 941.0	\$ 1,395.8	\$ 454.8

FY17 Agency General Fund Request

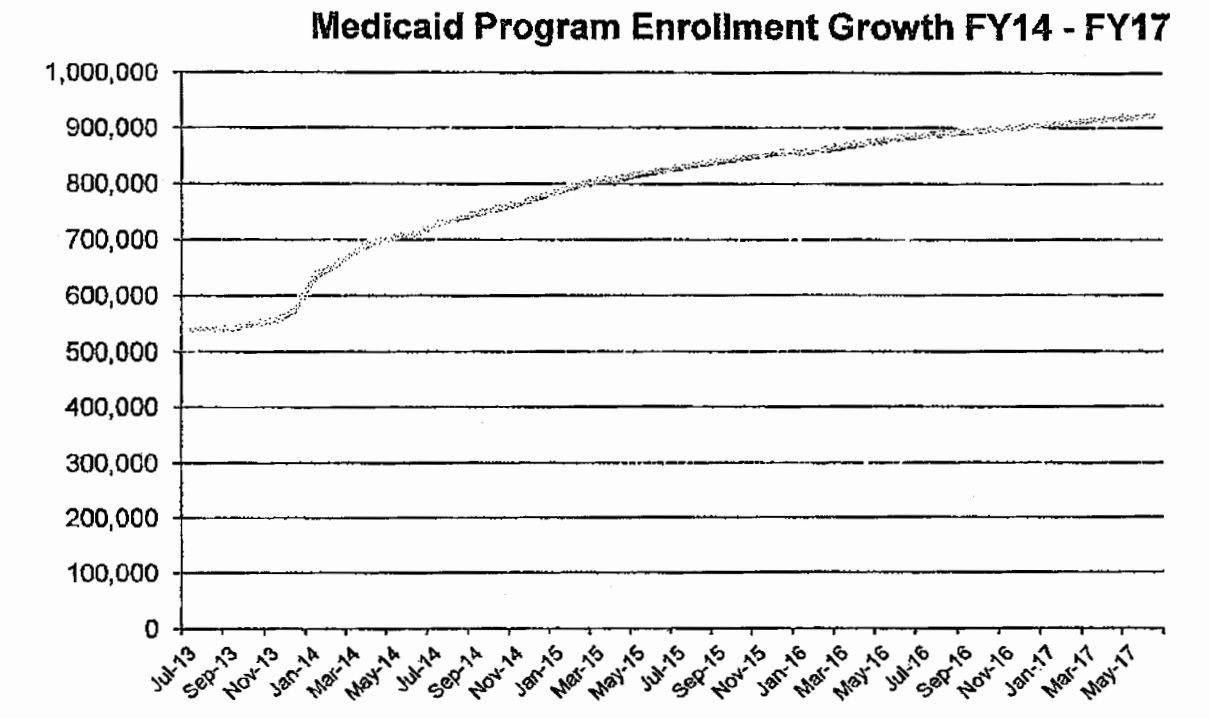
51600	Department of Game and Fish	\$ -	\$ -		\$ -
52100	Energy, Minerals and Natural Resources Department	\$ 19,988.2	\$ 20,368.0	\$ 19,988.2	\$ (379.8)
52200	Youth Conservation Corps	\$ -	\$ -		\$ -
53800	Intertribal Ceremonial Office	\$ 104.8	\$ 75.0	\$ 104.7	\$ 29.7
53900	Commissioner of Public Lands	\$ -	\$ -		\$ -
55000	State Engineer	\$ 19,395.0	\$ 19,894.9	\$ 20,195.0	\$ 300.1
AGRICULTURE, ENERGY & NATURAL RESOURCES		\$ 71,571.9	\$ 72,367.0	\$ 72,371.8	\$ 4.8
60300	Office of African American Affairs	\$ 808.0	\$ 976.7	\$ 843.4	\$ (133.3)
60400	Commission for Deaf and Hard-of-Hearing Persons	\$ 300.0	\$ 306.0	\$ 500.0	\$ 194.0
60500	Martin Luther King, Jr. Commission	\$ 336.0	\$ 151.1	\$ 344.4	\$ 193.3
60600	Commission for the Blind	\$ 2,151.5	\$ 2,151.5	\$ 2,151.5	\$ -
60900	Indian Affairs Department	\$ 2,698.7	\$ 2,723.7	\$ 2,723.7	\$ -
62400	Aging and Long-Term Services Department	\$ 47,879.4	\$ 48,379.4	\$ 48,129.4	\$ (250.0)
63000	Human Services Department	\$ 1,018,947.7	\$ 1,089,246.9	\$ 1,088,018.9	\$ (1,228.0)
63100	Workforce Solutions Department	\$ 10,880.1	\$ 11,080.1	\$ 10,651.1	\$ (429.0)
63200	Workers' Compensation Administration	\$ -	\$ -		\$ -
64400	Division of Vocational Rehabilitation	\$ 5,693.0	\$ 5,893.0	\$ 6,159.0	\$ 266.0
64500	Governor's Commission on Disability	\$ 1,321.0	\$ 1,322.9	\$ 1,321.0	\$ (1.9)
64700	Developmental Disabilities Planning Council	\$ 5,396.7	\$ 5,396.7	\$ 5,524.0	\$ 127.3
66200	Miners' Hospital of New Mexico	\$ -	\$ -	\$ -	\$ -
66500	Department of Health	\$ 305,331.4	\$ 299,006.6	\$ 305,331.4	\$ 6,324.8
66700	Department of Environment	\$ 13,235.3	\$ 13,635.3	\$ 13,835.3	\$ 200.0
66800	Office of the Natural Resources Trustee	\$ 277.3	\$ 272.8	\$ 277.3	\$ 4.5
67000	Veterans' Services Department	\$ 3,424.8	\$ 3,305.0	\$ 3,574.9	\$ 269.9
69000	Children, Youth and Families Department	\$ 240,357.5	\$ 248,071.4	\$ 248,357.5	\$ 286.1
HEALTH, HOSPITALS & HUMAN SERVICES		\$ 1,659,038.4	\$ 1,731,919.1	\$ 1,737,742.8	\$ 5,823.7
70500	Department of Military Affairs	\$ 7,306.2	\$ 7,398.2	\$ 7,775.4	\$ 377.2
76000	Parole Board	\$ 489.7	\$ 524.9	\$ 524.9	\$ -
76500	Juvenile Parole Board	\$ 15.0	\$ 15.0	\$ 15.0	\$ -
77000	Corrections Department	\$ 289,621.5	\$ 300,386.4	\$ 301,621.5	\$ 1,235.1
78000	Crime Victims Reparation Commission	\$ 2,520.0	\$ 2,478.3	\$ 2,520.0	\$ 41.7
79000	Department of Public Safety	\$ 115,688.3	\$ 119,554.6	\$ 124,676.7	\$ 5,122.1
79500	Homeland Security and Emergency Management	\$ 2,519.7	\$ 2,270.0	\$ 3,119.7	\$ 849.7
PUBLIC SAFETY		\$ 418,160.4	\$ 432,627.4	\$ 440,253.2	\$ 7,625.8
80500	Department of Transportation	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION		\$ -	\$ -	\$ -	\$ -
92400	Public Education Department	\$ 11,951.3	\$ 12,101.3	\$ 12,551.3	\$ 450.0
92500	Public Education Dept.-Special Appropriations	\$ 101,022.7	\$ 120,649.6	\$ 150,432.3	\$ 29,782.7
93000	Regional Education Cooperatives	\$ -	\$ -		\$ -
94000	Public School Facilities Authority	\$ -	\$ -		\$ -
OTHER EDUCATION		\$ 112,974.0	\$ 132,750.9	\$ 162,983.6	\$ 30,232.7
95000	Higher Education Department	\$ 36,332.9	\$ 37,649.6	\$ 39,831.1	\$ 2,181.5
95200	University of New Mexico	\$ 318,029.9	\$ 321,085.0	\$ 320,246.7	\$ (838.3)
95400	New Mexico State University	\$ 208,267.5	\$ 209,137.9	\$ 209,124.6	\$ (13.3)
95600	New Mexico Highlands University	\$ 31,751.6	\$ 32,108.4	\$ 31,851.6	\$ (256.8)
95800	Western New Mexico University	\$ 20,681.0	\$ 20,978.9	\$ 20,811.6	\$ (167.3)
96000	Eastern New Mexico University	\$ 46,956.4	\$ 47,136.9	\$ 46,972.8	\$ (164.1)
96200	NM Institute of Mining and Technology	\$ 38,761.8	\$ 38,962.5	\$ 38,903.5	\$ (59.0)

FY17 Agency General Fund Request

96400	Northern New Mexico College	\$ 11,542.0	\$ 11,579.3	\$ 11,403.6	\$ (175.7)
96600	Santa Fe Community College	\$ 14,908.3	\$ 15,019.7	\$ 14,993.7	\$ (26.0)
96800	Central New Mexico Community College	\$ 57,143.3	\$ 58,813.3	\$ 58,868.8	\$ 55.5
97000	Luna Community College	\$ 8,780.8	\$ 8,567.5	\$ 8,501.9	\$ (65.6)
97200	Mesalands Community College	\$ 4,567.1	\$ 4,523.6	\$ 4,429.7	\$ (93.9)
97400	New Mexico Junior College	\$ 6,613.0	\$ 6,666.7	\$ 6,645.5	\$ (21.2)
97600	San Juan College	\$ 25,220.3	\$ 25,418.5	\$ 25,261.6	\$ (156.9)
97700	Clovis Community College	\$ 10,242.6	\$ 10,308.3	\$ 10,281.8	\$ (26.5)
97800	New Mexico Military Institute	\$ 3,028.8	\$ 3,028.8	\$ 3,021.8	\$ (7.0)
97900	New Mexico School for the Blind and Visually Impaired	\$ 1,391.5	\$ 1,541.5	\$ 1,391.5	\$ (150.0)
98000	New Mexico School for the Deaf	\$ 4,290.9	\$ 4,290.9	\$ 4,290.9	\$ -
HIGHER EDUCATION		\$ 848,509.7	\$ 856,817.3	\$ 856,832.7	\$ 15.4
99300	Public School Support *	\$ 2,639,121.2	\$ 2,667,056.7	\$ 2,690,723.9	\$ 23,667.2
PUBLIC SCHOOL SUPPORT		\$ 2,639,121.2	\$ 2,667,056.7	\$ 2,690,723.9	\$ 23,667.2
Contingent Compensation					
Public Schools		\$ -	\$ 54,218.6		\$ (54,218.6)
Executive, Legislative, Judicial		\$ -	\$ 23,380.1		\$ (23,380.1)
Targeted Compensation Increase				\$ 11,000.0	\$ 11,000.0
COMPENSATION		\$ -	\$ 77,598.7	\$ 11,000.0	\$ (66,598.7)
TOTAL GENERAL APPROPRIATION ACT		\$ 6,219,114.0	\$ 6,449,613.7	\$ 6,447,187.1	\$ (2,426.6)
TOTAL FEED BILL AND GENERAL APPROPRIATION ACT		\$ 6,235,334.3	\$ 6,466,086.4	\$ 6,462,675.5	\$ (3,410.9)
FEED BILL:					
LEGISLATIVE		\$ 16,220.3	\$ 16,472.7	\$ 15,488.4	\$ (984.3)
GENERAL APPROPRIATION ACT:			\$ -	\$ -	\$ -
LEGISLATIVE		\$ 4,370.6	\$ 4,418.3	\$ 4,370.6	\$ (47.7)
JUDICIAL		\$ 275,568.0	\$ 282,896.5	\$ 276,053.3	\$ (6,843.2)
GENERAL CONTROL		\$ 136,087.4	\$ 136,546.2	\$ 138,342.8	\$ 1,796.6
COMMERCE & INDUSTRY		\$ 53,712.4	\$ 54,615.6	\$ 56,512.4	\$ 1,896.8
AGRICULTURE, ENERGY & NATURAL RESOURCES		\$ 71,571.9	\$ 72,367.0	\$ 72,371.8	\$ 4.8
HEALTH, HOSPITALS & HUMAN SERVICES		\$ 1,659,038.4	\$ 1,731,919.1	\$ 1,737,742.8	\$ 5,823.7
PUBLIC SAFETY		\$ 418,160.4	\$ 432,627.4	\$ 440,253.2	\$ 7,625.8
TRANSPORTATION		\$ -	\$ -	\$ -	\$ -
OTHER EDUCATION		\$ 112,974.0	\$ 132,750.9	\$ 162,983.6	\$ 30,232.7
HIGHER EDUCATION		\$ 848,509.7	\$ 856,817.3	\$ 856,832.7	\$ 15.4
PUBLIC SCHOOL SUPPORT*		\$ 2,639,121.2	\$ 2,667,056.7	\$ 2,690,723.9	\$ 23,667.2
COMPENSATION		\$ -	\$ 77,598.7	\$ 11,000.0	\$ (66,598.7)
TOTAL GENERAL APPROPRIATION ACT		\$ 6,219,114.0	\$ 6,449,613.7	\$ 6,447,187.1	\$ (2,426.6)
TOTAL FEED BILL AND GENERAL APPROPRIATION ACT		\$ 6,235,334.3	\$ 6,466,086.4	\$ 6,462,675.5	\$ (3,410.9)
* Adjusted for failed contingency					
"All Other Agencies"		\$ 126,487.7	\$ 125,979.1	\$ 129,688.5	\$ 3,709.4

FY17 Appropriations

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Note: Includes Affordable Care Act enrollment effective January 1, 2014

Source: HSD December 2, 2015 Projection Brief

FY17 Appropriations

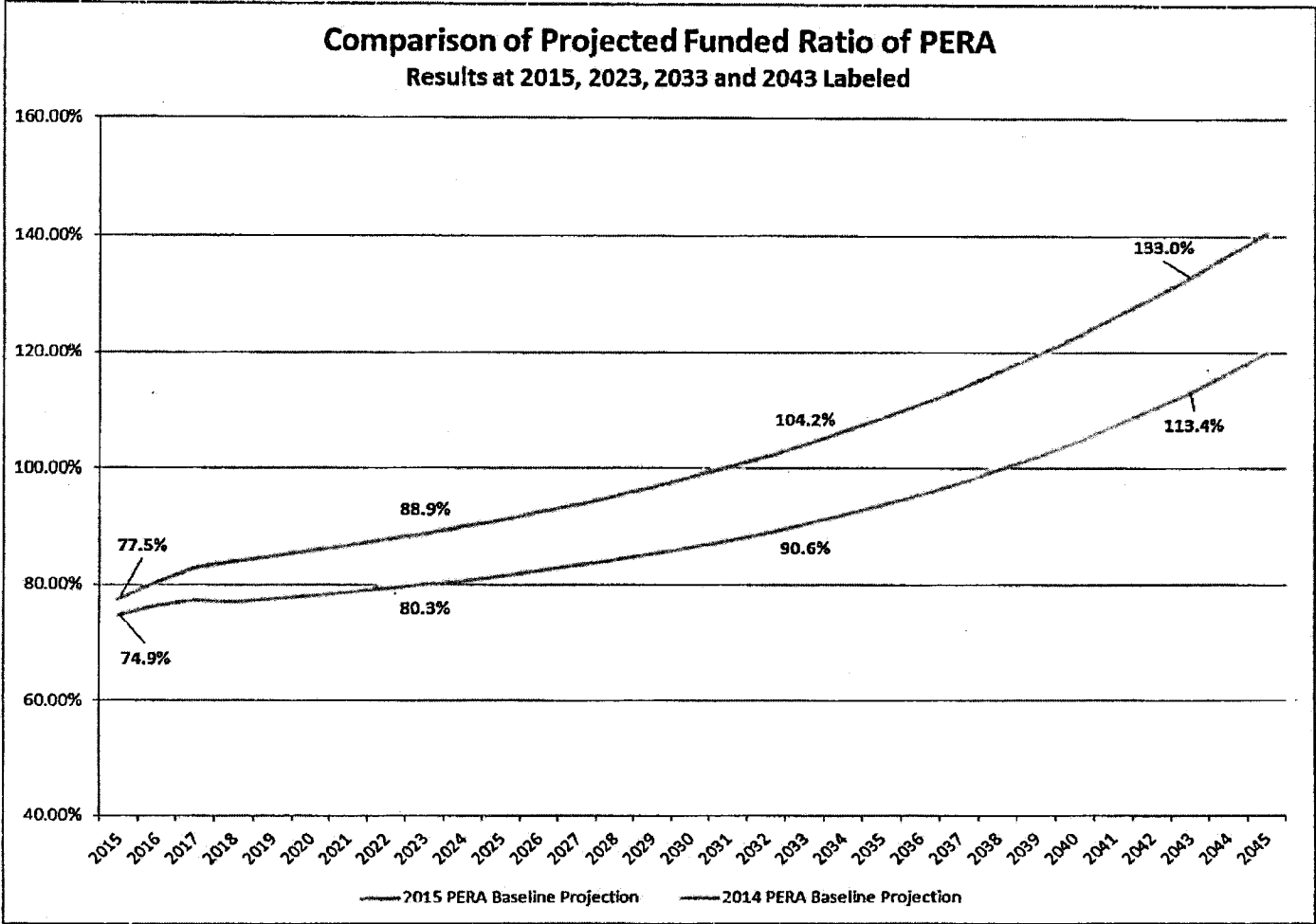
Compensation Component Comparison

Compensation Component	Civilian Workers	Private Industry	State & Local Government	State of New Mexico
Wages and salaries	68.5%	69.5%	63.0%	71.2%
Benefits	31.5%	30.5%	36.2%	28.8%
Paid leave	6.9%	6.9%	7.3%	8.4%
Supplemental pay	3.0%	3.5%	0.0%	0.0%
Insurance	8.9%	8.2%	11.9%	20.1%
Health	8.4%	7.7%	11.6%	19.0%
Retirement and savings	5.1%	4.0%	4.0%	9.7%
Defined benefit	3.2%	1.8%	9.4%	9.7%
Defined contribution	1.9%	2.2%	0.8%	0.0%
Legally required	7.6%	8.0%	5.9%	4.4%

Source: State Personnel Office

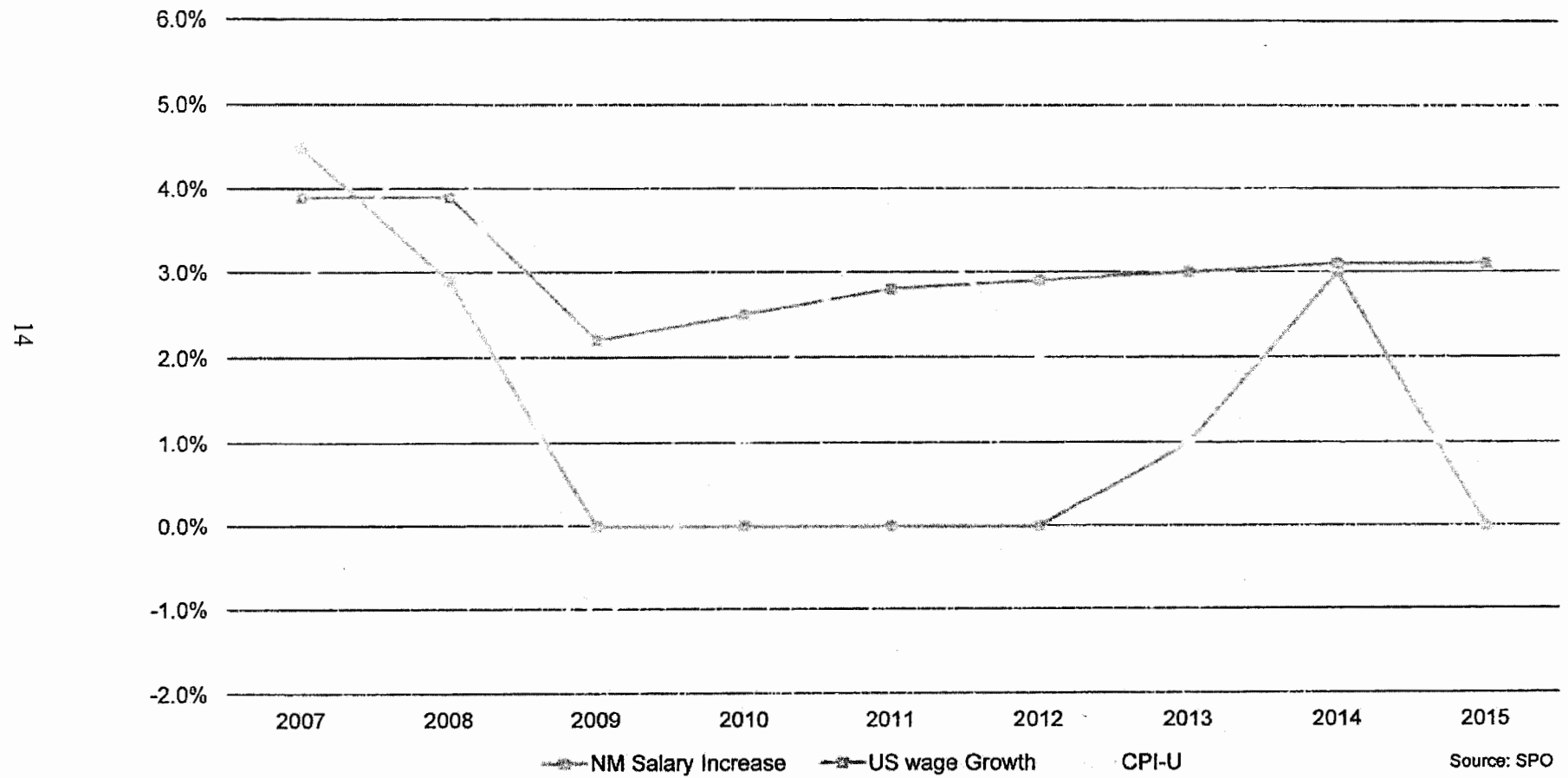
FY17 Appropriations

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FY17 Appropriations

New Mexico Salary Increase versus CPI and U.S. Labor Market



GENERAL FUND FINANCIAL SUMMARY
2016 Legislative Session -- LFC Recommendation
December 2015 Consensus Revenue Estimating Group Revenue Forecast
(Dollars in Millions)

	Audited FY2015	Estimated FY2016	Estimated FY2017
APPROPRIATION ACCOUNT			
REVENUE			
Recurring Revenue			
Total Recurring Revenue	\$ 6,194.7	\$ 6,165.0	\$ 6,466.3
Nonrecurring Revenue			
Total Non-Recurring Revenue	\$ 41.2	\$ 5.5	\$ -
TOTAL REVENUE	\$ 6,235.9	\$ 6,170.5	\$ 6,466.3
APPROPRIATIONS			
General Appropriation (w/ 2015 audit adj.)	\$ 6,151.6	\$ 6,234.7	\$ 6,388.5
Legislative Session Costs - Feed Bill *	\$ 10.1	\$ 6.8	
Compensation - Contingency Legislation **			\$ 77.6
Total Recurring Appropriations	\$ 6,161.7	\$ 6,241.4	\$ 6,466.1
Nonrecurring Appropriations			
Prior Year Regular and Special Sessions --			
Supplementals and other Non-recurring	\$ 113.5	\$ 31.0	
2016 Supplementals, Specials & IT Appropriations		\$ 107.5	
Total Nonrecurring Appropriations	\$ 113.5	\$ 138.5	\$ -
TOTAL APPROPRIATIONS	\$ 6,275.2	\$ 6,379.9	\$ 6,466.1
Transfer to (from) Reserves	\$ (39.4)	\$ (209.4)	\$ 0.2
GENERAL FUND RESERVES			
Beginning Balances ***	\$ 637.9	\$ 713.1	\$ 506.5
Transfers from (to) Appropriations Account	(39.4)	(209.4)	0.2
Revenue and Reversions ****	164.9	80.9	61.9
Appropriations, expenditures and transfers out	(50.4)	(78.1)	(36.5)
Ending Balances	\$ 713.1	\$ 506.5	\$ 532.1
Reserves as a Percent of Recurring Appropriations	11.6%	8.1%	8.2%

Notes:

General Note: small adjustments (<± \$100,000) have been made in beginning balances of all subaccounts to conform the ending totals to the 2015 audit to the dollar. In prior years, beginning and ending balances had been rounded to the nearest \$100,000.

* Legislative session expenses treated as recurring appropriation.

** Compensation appropriation to DFA for disbursement to agencies is contingent on consensus revenues achieving the targets and adequate general fund reserve level.

*** FY 15 audit reflects \$36 million of restricted General Fund reserves to address potential Special Education Funding Maintenance of Effort noted in the FY14 audit. These amounts are included in the audit total reserve balance but removed from this document. This is as enacted in Laws 2013, Chapter 191 (HB-268).

**** The FY14 general fund audit showed a total contingent liability of \$100.0 million for cash reconciliation noted in FY12 and FY13 general fund audits. However, the FY15 general fund audit released this \$100 million of this amount back to reserves.

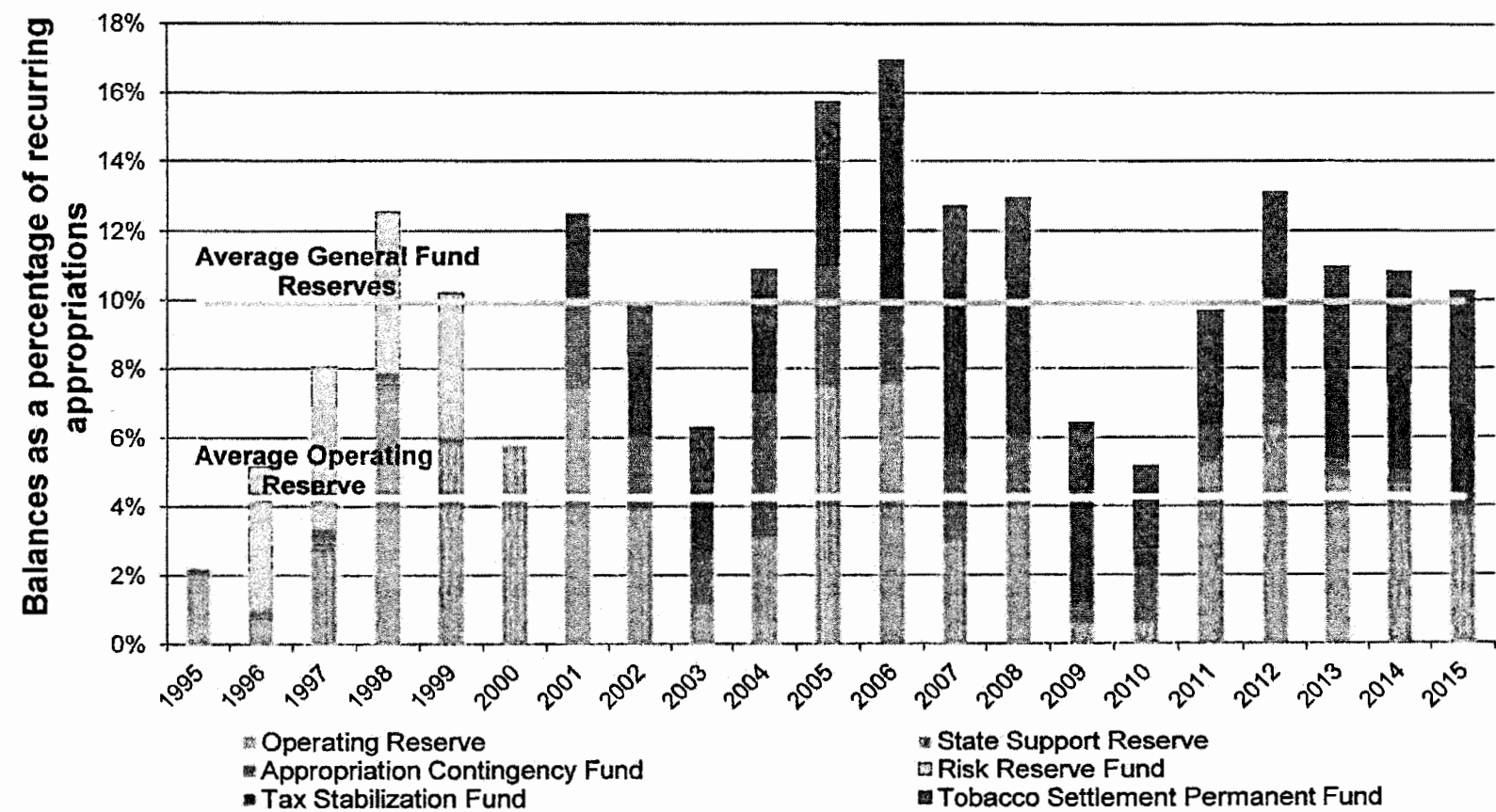
***** Section 5, 2014 GAA appropriated \$3.5 million from the "lock box" for instructional materials. The 2015 audit recorded an expenditure of \$3.1 million. However, only \$3,047,276 was available in the lock box. The balance, to conform to the audit was deducted from the regular ACF.

GENERAL FUND FINANCIAL SUMMARY (Continued)
RESERVE DETAIL
December 2015 Consensus Revenue Estimating Group Revenue Forecast
(Dollars in Millions)

	Audited FY2015	Estimated FY2016	Estimated FY2017
OPERATING RESERVE			
Beginning balance	\$ 274.6	\$ 319.8	\$ 88.4
BOF Emergency Fund and reversions	(0.5)	(2.0)	(2.0)
Transfer to ACF	(15.0)	(20.0)	-
Reversal of Contingency for Unreconciled Accounts	100.0		
Transfers from (to) appropriation account:	(39.4)	(209.4)	0.2
Ending balance	\$ 319.8	\$ 88.4	\$ 86.6
APPROPRIATION CONTINGENCY FUND			
Beginning balance	\$ 18.3	\$ 28.4	\$ 40.1
Disaster allotments	(12.5)	(16.0)	(16.0)
Other appropriations	(0.1)	-	-
Transfer from Oper Reserve to ACF (2015 GAA)	15.0	20.0	-
Revenue and reversions	7.7	7.7	7.7
Ending Balance	\$ 28.4	\$ 40.1	\$ 31.8
Education Lock Box			
Beginning balance	\$ 3.0	\$ (0.0)	\$ -
Appropriations (2014 GAA, Section 5) *****	(3.0)	-	-
Ending balance	\$ (0.0)	\$ (0.0)	\$ -
Total of Appropriation Contingency Fund	\$ 28.4	\$ 26.5	\$ 26.5
STATE SUPPORT FUND			
Beginning balance	\$ 1.0	\$ 1.0	\$ 1.0
Revenues	\$ -	\$ -	\$ -
Appropriations	\$ -	\$ -	\$ -
Ending balance	\$ 1.0	\$ 1.0	\$ 1.0
TOBACCO PERMANENT FUND			
Beginning balance	\$ 193.5	\$ 216.4	\$ 229.5
Transfers in	35.0	37.0	37.0
Appropriation to tobacco settlement program fund	(19.3)	(18.5)	(18.5)
Gains/Losses	7.1	16.2	17.2
Additional transfers to Program Fund	-	(21.6)	-
Ending balance	\$ 216.4	\$ 229.5	\$ 265.2
TAX STABILIZATION RESERVE			
Beginning balance	\$ 147.5	\$ 147.5	\$ 147.5
Transfers in	-	-	-
Transfers out	-	-	-
Chapter 3, Laws 2009 - SS (HB6)	-	-	-
2010 Special Session reserve transfers			
2011 Session reserve transfers			
Ending balance	\$ 147.5	\$ 147.5	\$ 147.5
GENERAL FUND ENDING BALANCES	\$ 713.2	\$ 506.5	\$ 532.1
Percent of Recurring Appropriations	11.6%	8.1%	8.2%

General Fund Reserves

General Fund Reserves by Bucket



Source: LFC Files

NMAC Healthcare Policy Committee 1/11/2016
Draft Resolution on County Indigent Funding

WHEREAS, New Mexico counties care greatly about health care for their local citizens and value their local hospitals, particularly in rural areas; and

WHEREAS, counties have long played an integral role in providing health care services for their indigent residents; and

WHEREAS, for nearly 20 years counties have worked collaboratively with their local community hospitals in helping fund the Sole Community Provider program and in coordinating health care for their local citizens; and

WHEREAS, the Sole Community Provider program has now been replaced by the Safety Net Care Pool (SNCP), which provides funding for community hospitals for Medicaid base rate increases and uncompensated care; and

WHEREAS, the counties' role under the SNCP has been significantly diminished and their financial contribution to the SNCP no longer has any relationship to the funds disseminated by the Human Services Department (HSD) to the counties' respective community hospitals; and

WHEREAS, finding a solution to funding the SNCP requires communication and cooperation among the various stakeholders—counties, hospitals, and the state, in both the legislative and executive branches.

NOW THEREFORE BE IT RESOLVED THAT the New Mexico Association of Counties strongly opposes any legislation that imposes a further financial obligation for counties to fund the SNCP and hospitals; and

NOW THEREFORE BE IT RESOLVED THAT the New Mexico Association of Counties will endorse and support legislation which protects Counties' autonomy and discretion over the use of County imposed Indigent Health Care gross receipts tax revenues; and

NOW THEREFORE BE IT RESOLVED THAT the New Mexico Association of Counties supports mandatory County participation as a critical stakeholder and primary funding source in all discussions and planning with the New Mexico Human Services Department regarding any and all funding methods to secure the future of safety net care pool for local hospitals both public and private.



DR. EMILIA ISTRATE AND DR. BRIAN KNUDSEN

NACo TRENDS AND ANALYSIS PAPER SERIES, ISSUE 5 • JANUARY 2016

A new in-depth analysis reveals that economic recovery accelerated on the ground over the past year, but challenges remain. 2015 was a year of strong growth; however, most county economies have not recovered to pre-recession levels on jobs and unemployment. Additionally, between 2009 and 2014, real wage growth has not always kept pace with productivity gains.

County Economies 2015: Opportunities and Challenges, released today by the National Association of Counties (NACo), tracks annual changes in 2015 in four key economic performance indicators across the nation's 3,069 county economies. The performance indicators are: economic output (GDP), employment, unemployment rates and home prices. The new analysis also explores wage dynamics in 2014 and between 2009 and 2014.

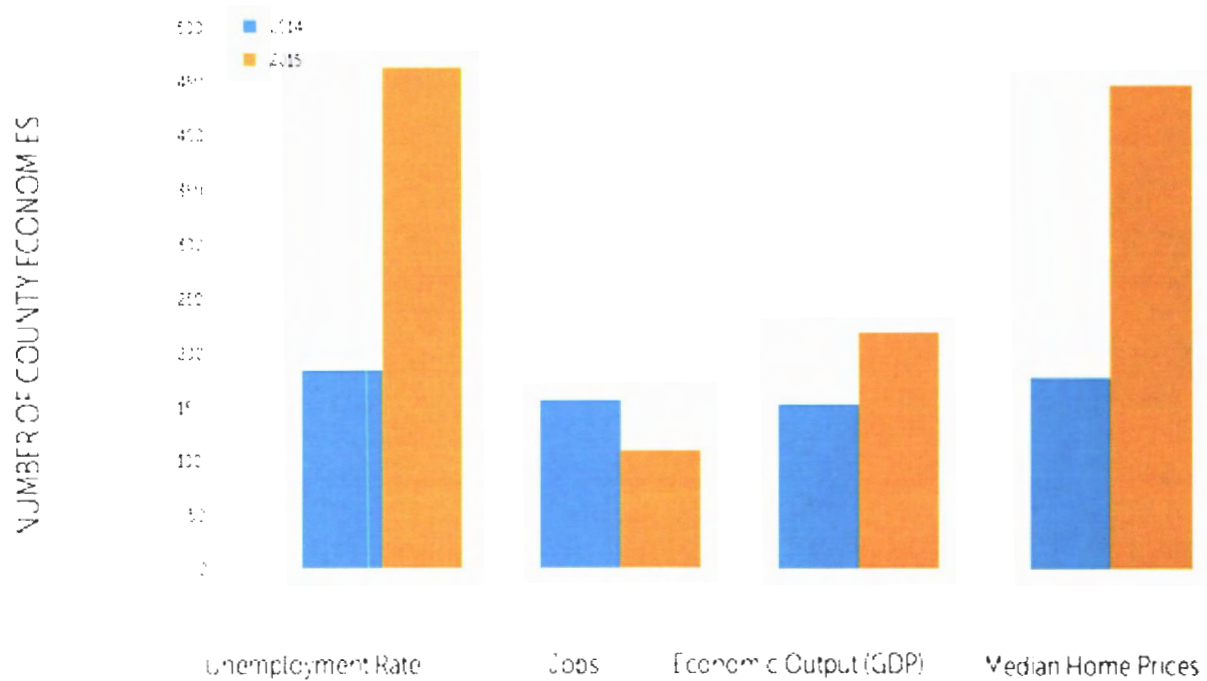
"Despite the economic rebound in some areas across the country, the majority of our counties' families are still struggling financially," said **NACo President Sallie Clark**. "Counties are the foundation and the building blocks of our community, regional, statewide and national economies. Strong county economies help to create healthy, vibrant and safe neighborhoods by providing vital services for our citizens."

RECOVERY OF UNEMPLOYMENT AND HOME PRICES ACCELERATED, BUT GDP RECOVERY WAS LESS PRONOUNCED.

- In 2015, two and a half times more — or an additional 462 — county economies returned to their pre-recession unemployment rates than the previous year. In a similar number of county economies home prices recovered to their pre-recession peaks.
- Nearly half of county economies experienced growth across all indicators, but 36 percent saw declines in economic output (GDP).
- More than half of oil and gas county economies experienced economic output declines.

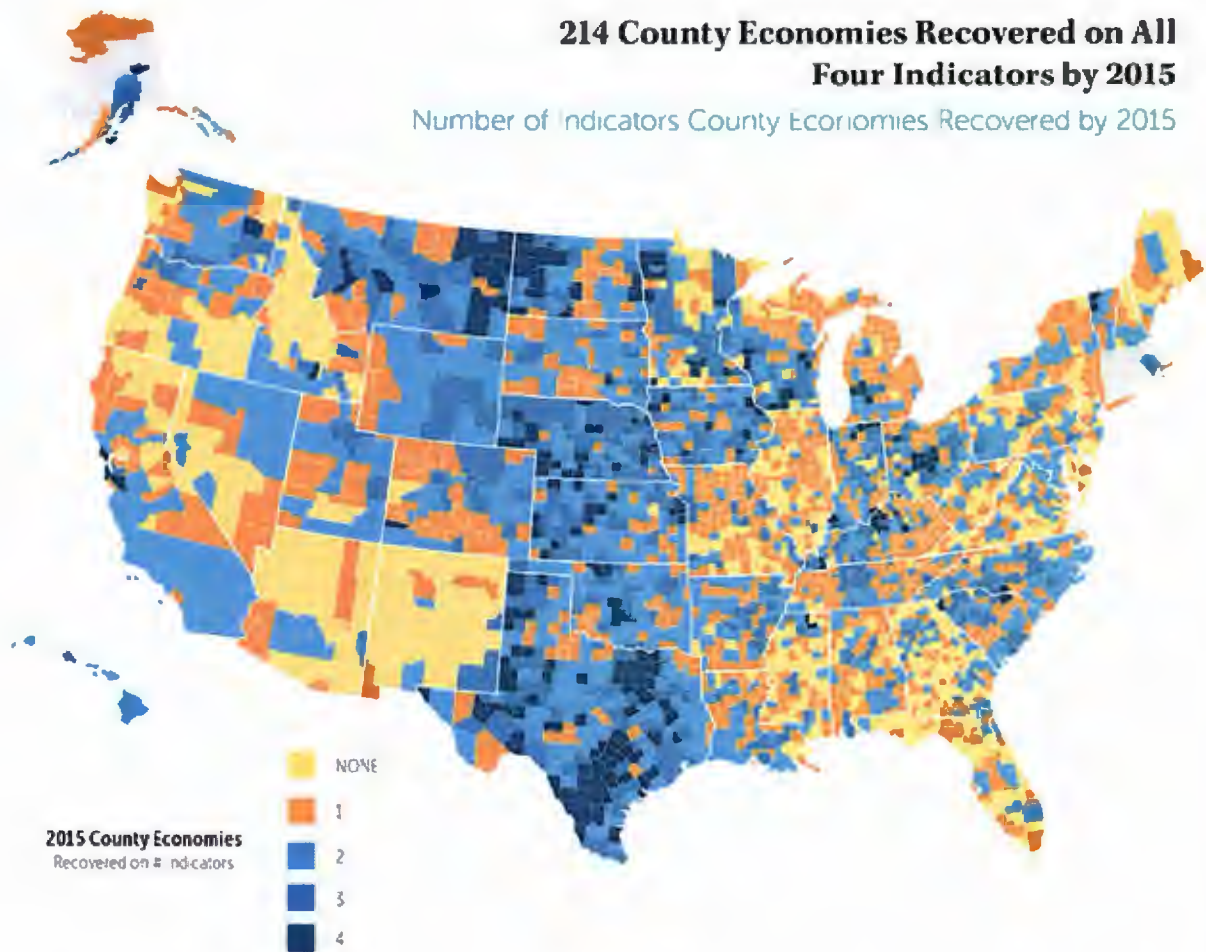
UNEMPLOYMENT RATES RECOVERED TO PRE-RECESSION LEVELS IN 2.5 TIMES MORE COUNTY ECONOMIES IN 2015 THAN IN 2014

Number of County Economies That Returned to Their Pre-Recession Lows in 2014 and 2015



ECONOMIC RECOVERY IS SPREADING MORE RAPIDLY, BUT MOST COUNTY ECONOMIES HAVE NOT FULLY RECOVERED.

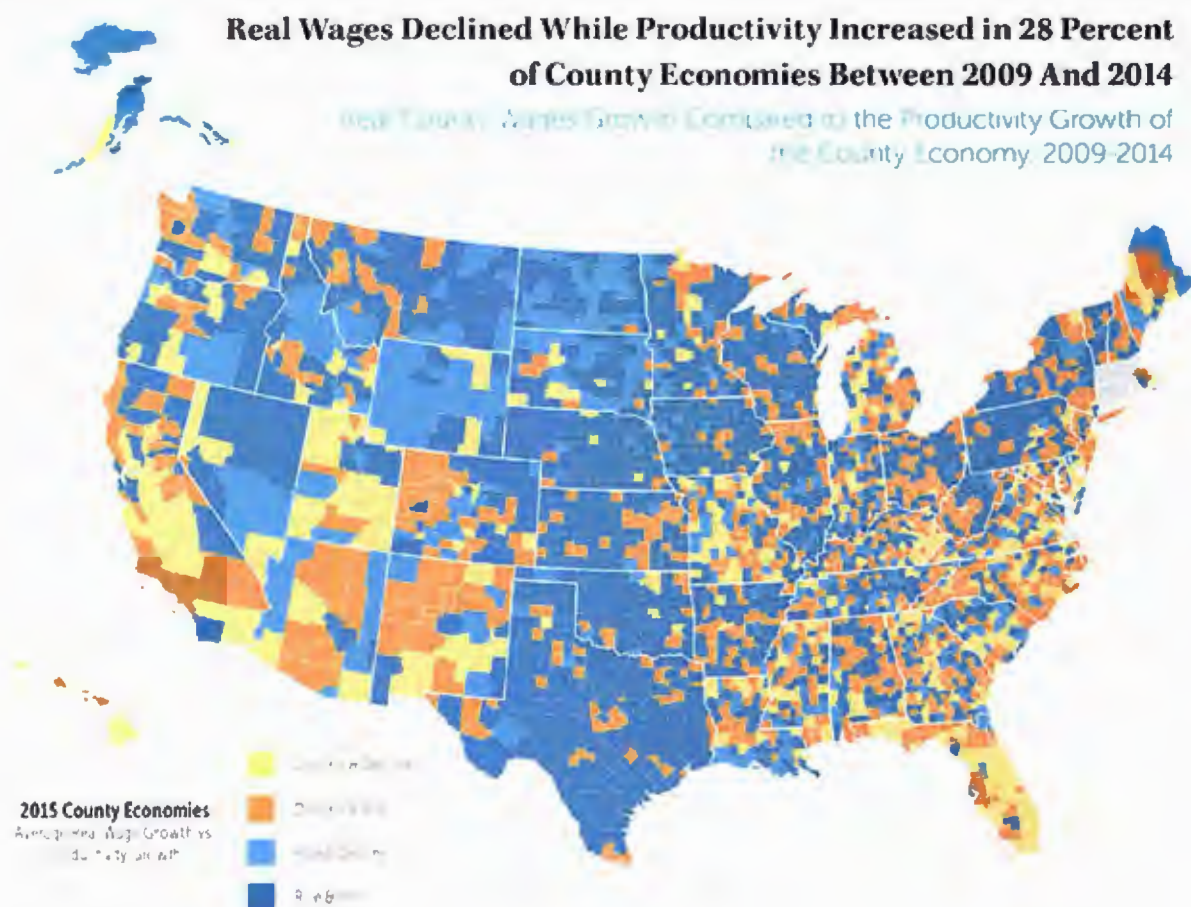
- By 2015, 214 county economies recovered on all four indicators, almost three times more than by 2014.
- County economies fully recovered represent only seven percent of all county economies. The majority of the fully-recovered county economies are concentrated in Texas, Nebraska and Kansas.
- For the first time, 17 of the 126 large county economies — counties with more than 500,000 residents — reached pre-downturn levels on all indicators.
- Almost 16 percent of county economies had not recovered on any indicator.



THE RECOVERY IS CREATING AN UNEVEN GEOGRAPHY OF OPPORTUNITY.

- Wages increased for about two-thirds of county economies in 2014, the latest year with available data.
- Since 2009, however, growing productivity has not always meant that wages have grown.
- Between 2009 and 2014, 47 percent of county economies experienced increases in productivity and wages — including the majority of counties in Kansas, Nebraska, Oklahoma and Texas.
- Twenty-eight percent of county economies saw real wages decline while productivity increased.

SFC CLERK RECORDED 02/10/2016



As candidates for president discuss their plans for expanding opportunity for Americans, NACo encouraged them to work with counties.

"We are doing our part, investing in economic development, infrastructure and other services, but we cannot do it alone. Counties urge candidates for president to work with us to create greater opportunity for all Americans," said **Matthew Chase, NACo's executive director**. "Economic realities on the ground highlight the importance of working closely with our state, federal, non-profit and private-sector partners to deliver essential services to residents across the country."

Emilia Istrate, NACo's research director, added, "*County Economies 2015* reminds us that the national picture of the U.S. economy can obscure what is happening on the ground. Economic growth is spreading, but most county economies have not recovered to levels seen before the recession."

WATCH: NACo Research Director, Dr. Emilia Istrate, discusses *County Economies 2015: Opportunities and Challenges*



For the full report, individual county economic profiles for each of the 3,069 county economies and more information, visit www.naco.org/CountyEconomies.

To sign-up for updates on NACo's County Explorer, [click here](#).

Stronger Counties. Stronger America.

The National Association of Counties (NACo) unites America's 3,069 county governments. Founded in 1935, NACo brings county officials together to advocate with a collective voice on national policy, exchange ideas and build new leadership skills, pursue transformational county solutions, enrich the public's understanding of county government and exercise exemplary leadership in public service.

Click [here](#) to unsubscribe.

PROPOSED
SAMPHEI MASTER PLAN AMENDMENT
AND PHASE 1
FINAL DEVELOPMENT PLAN AND
SUBDIVISION PLAT



Santa Fe County, New Mexico Dedication Amendment and Purpose

Known as persons by these present that the undersigned
know and intend the Master Plan Amendment to be
prepared. All that appears on this plan is made with the
best of knowledge and in accordance with the desires of the
undersigned owners. This development lies within the
planning jurisdiction of the County of Santa Fe, New Mexico.

Owner:

ESHALE, HANAH




This instrument was acknowledged before me by

ESHALE, HANAH on _____ day of _____

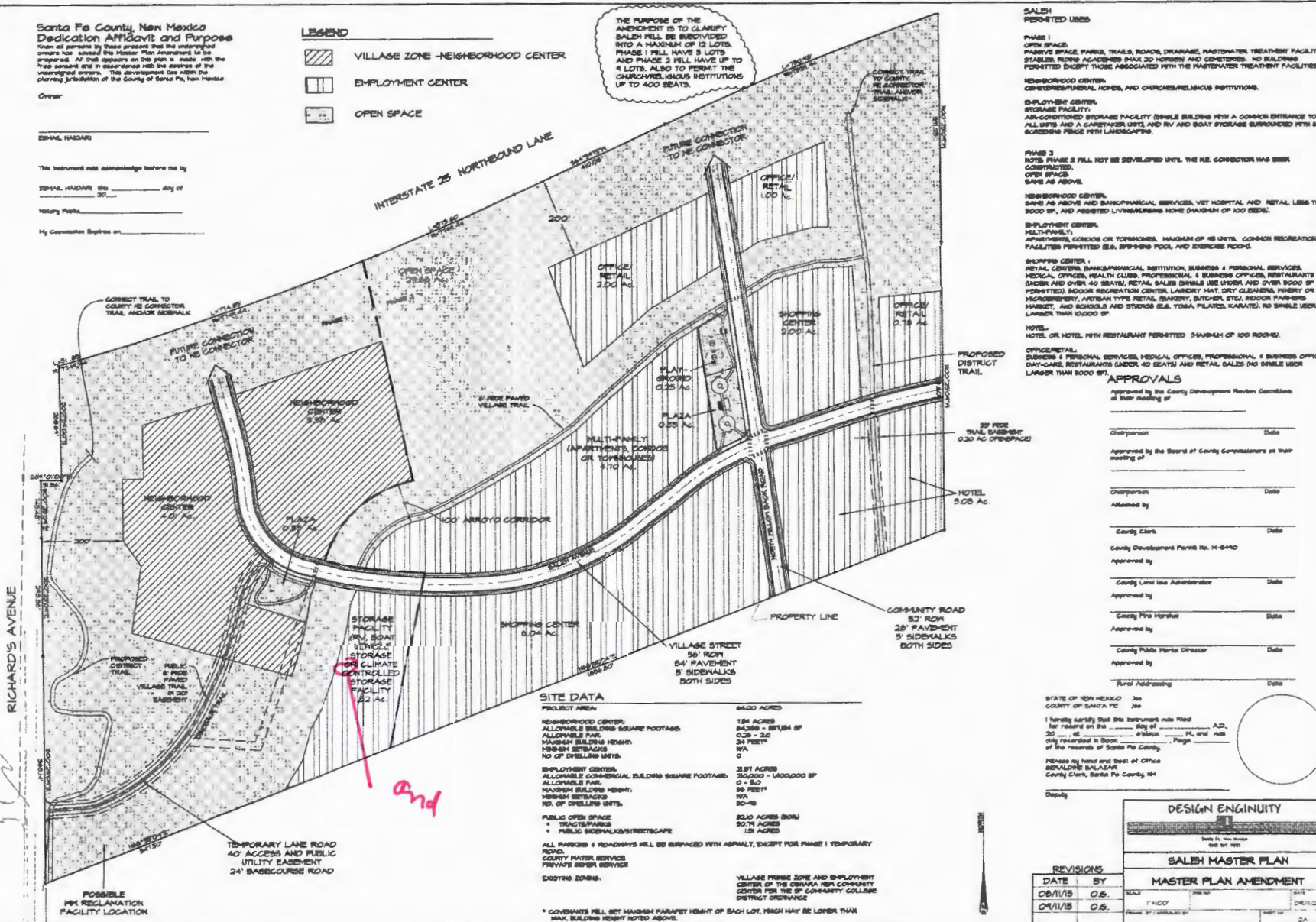
Notary Public _____

My Commission Expires on _____

LEGEND

-  VILLAGE ZONE - NEIGHBORHOOD CENTER
-  EMPLOYMENT CENTER
-  OPEN SPACE

THE PURPOSE OF THE
AMENDMENT IS TO CLARIFY
SALSH WILL BE SUBDIVIDED
INTO A MAXIMUM OF 12 LOTS.
PHASE 1 WILL HAVE 3 LOTS
AND PHASE 2 WILL HAVE UP
TO 9 LOTS. ALSO TO PERMIT THE
CHURCHES, MONASTRIES
UP TO 400 BEATS.



SITE DATA

PROJECT AREA	64.00 ACRES
NEIGHBORHOOD CENTER	1.84 ACRES
ALLOWABLE BUILDING SQUARE FOOTAGE	84,388 - 87,834 SF
ALLOWABLE PARK	0.25 - 3.0
MAXIMUM BUILDING HEIGHT	34 FEET
MINIMUM SETBACKS	NA
NO. OF DWELLING UNITS	0
EMPLOYMENT CENTER	3.81 ACRES
ALLOWABLE BUILDING SQUARE FOOTAGE	50,000 - 100,000 SF
ALLOWABLE PARK	0 - 50
MAXIMUM BUILDING HEIGHT	36 FEET
MINIMUM SETBACKS	NA
NO. OF DWELLING UNITS	0-18
PUBLIC OPEN SPACE	82.10 ACRES (30M)
TRAILS/PARKS	30.74 ACRES
PUBLIC SIDEWALKS/STREETSCAPE	1.8 ACRES
ALL PARKS & ROADWAYS WILL BE SURFACED WITH ASPHALT, EXCEPT FOR PHASE 1 TEMPORARY ROAD.	
COUNTY WATER SERVICE	
PRIVATE WATER SERVICE	
EXISTING ZONING	

VILLAGE PHASE ZONE AND EMPLOYMENT CENTER OF THE SHERMAN NEW COMMUNITY CENTER FOR THE 30' COMMUNITY COLLEGE DISTRICT ORDINANCE

* COVENANTS WILL SET MAXIMUM PARAPET HEIGHT OF EACH LOT, WHICH MAY BE LOWER THAN MAX. BUILDING HEIGHT NOTED ABOVE.

SALES PERMITTED USES

PHASE 1
OPEN SPACE:
PARKING SPACE, PARKS, TRAILS, ROADS, DRAINAGE, WASTEWATER TREATMENT FACILITIES,
STABLES, RECREATION AREAS (MAX 30 HORSES) AND GYMNASIUMS. NO BUILDINGS
PERMITTED EXCEPT THOSE ASSOCIATED WITH THE WASTEWATER TREATMENT FACILITIES.

NEIGHBORHOOD CENTER:
CHURCHES, MONASTRIES, HOMES, AND CHURCHES/RELIGIOUS INSTITUTIONS.

EMPLOYMENT CENTER:
STORAGE FACILITY:
AIR-CONDITIONED STORAGE FACILITY (SINGLE BUILDING WITH A COMMON ENTRANCE TO
ALL UNITS AND A CARPORTS) UNITS, AND RV AND BOAT STORAGE SURROUNDED WITH 5'
SCREENING FENCE WITH LANDSCAPING.

PHASE 2
NOTE: PHASE 2 WILL NOT BE DEVELOPED UNTIL THE RAIL CONNECTOR HAS BEEN
CONSTRUCTED.
OPEN SPACE:
SAME AS ABOVE.

NEIGHBORHOOD CENTER:
SAME AS ABOVE AND BANK/FINANCIAL SERVICES, VET HOSPITAL AND RETAIL LESS THAN
3000 SF, AND ASSISTED LIVING/RESIDENCE HOME (MAXIMUM OF 100 BEATS).

EMPLOYMENT CENTER:
MULTI-FAMILY:
APARTMENTS, CONDOS OR TOWNHOUSES. MAXIMUM OF 48 UNITS. COMMON RECREATION
FACILITIES PERMITTED (E.G. SWIMMING POOL, AND EXERCISE ROOM).

SHOPPING CENTER:
RETAIL CENTERS, BANK/FINANCIAL INSTITUTION, BUSINESS & PERSONAL SERVICES,
MEDICAL OFFICES, HEALTH CLUBS, PROFESSIONAL & BUSINESS OFFICES, RESTAURANTS
(INDOOR AND OVER 40 SEATS), RETAIL SALES (SINGLE USE UNITS, AND OVER 3000 SF
PERMITTED), INDOOR RECREATION CENTER, LAUNDRY MAT, DRY CLEANERS, FERRY OR
MICROBERRY, ARTISAN TYPE RETAIL (BANDS, BUTCHER, ETC), INDOOR PARKING
HARBOR, AND SCHOOLS AND STUDIOS (E.G. TOMA, PLATES, KARATE), NO SINGLE USER
LARGER THAN 10,000 SF.

HOTEL:
HOTEL OR HOTEL WITH RESTAURANT PERMITTED (MAXIMUM OF 100 ROOMS).

OFFICE/RETAIL:
BUSINESS & PERSONAL SERVICES, MEDICAL OFFICES, PROFESSIONAL & BUSINESS OFFICES,
DAY-CARE, RESTAURANTS (UNDER 40 SEATS) AND RETAIL SALES (NO SINGLE USER
LARGER THAN 3000 SF).

APPROVALS

Approved by the County Development Review Committee
at their meeting of _____

Chairperson _____ Date _____

Approved by the Board of County Commissioners at their
meeting of _____

Chairperson _____ Date _____

Attended by _____

County Clerk _____ Date _____

County Development Permit No. 14-0440

Approved by _____

County Land Use Administrator _____ Date _____

Approved by _____

County Fire Marshal _____ Date _____

Approved by _____

County Public Works Director _____ Date _____

Approved by _____

Rural Addressing _____ Date _____

STATE OF NEW MEXICO Joe
COUNTY OF SANTA FE Joe

I hereby certify that this instrument was filed
for record on the _____ day of _____ A.D.
20____ at _____ M., and was
only recorded in Book _____ Page _____
of the records of Santa Fe County.

Witness my hand and Seal of Office
SANDRA BALAZAR
County Clerk, Santa Fe County, NM

Deputy

DESIGN ENGINEER

SALSH MASTER PLAN

MASTER PLAN AMENDMENT

REVISIONS

DATE BY

08/11/15 O.S.

08/11/15 O.S.

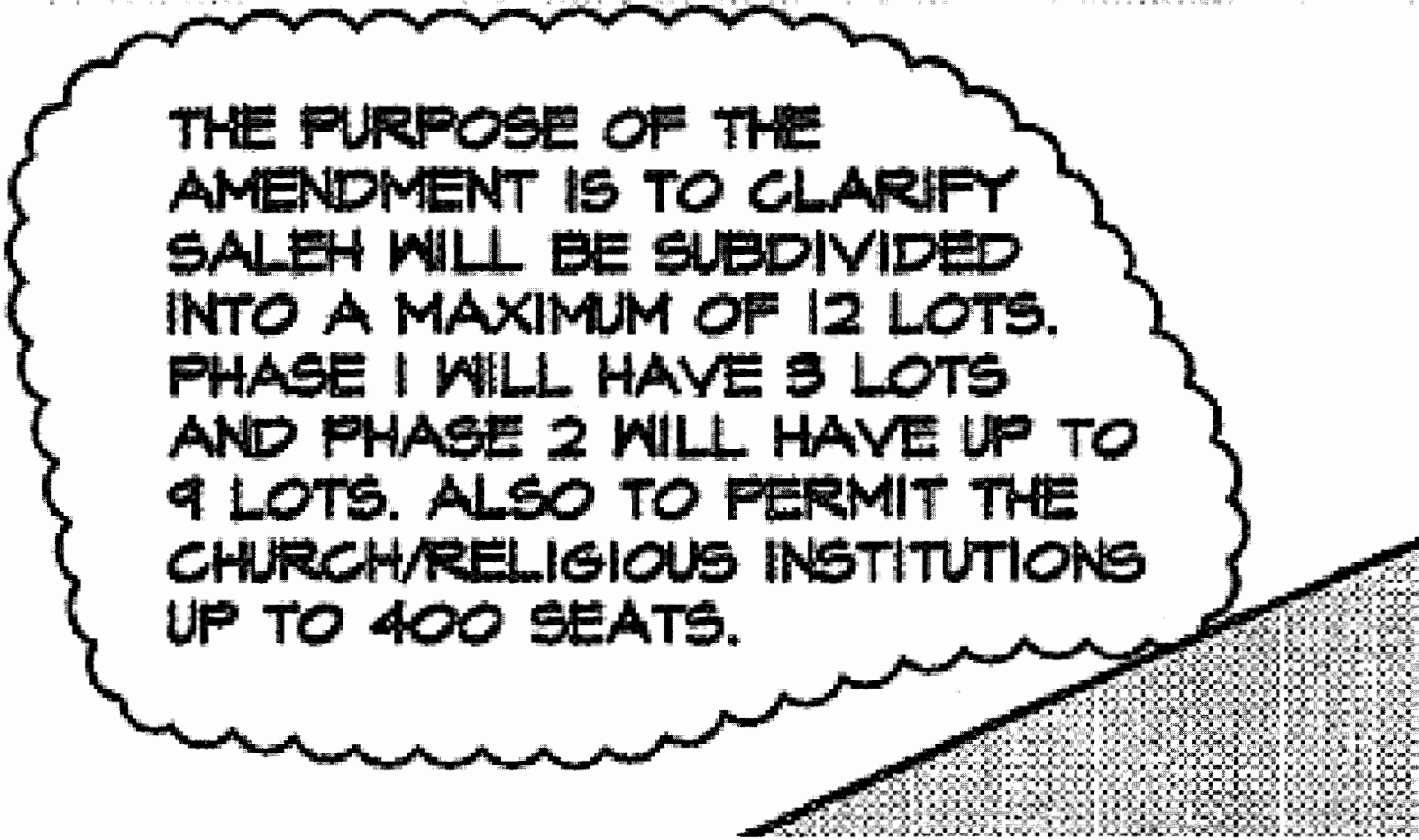
SCALE: 1"=100'

DATE: 08/11/2015

DRAWN BY: J. BALAZAR

Color

SALEH MASTER PLAN CHANGE



THE PURPOSE OF THE
AMENDMENT IS TO CLARIFY
SALEH WILL BE SUBDIVIDED
INTO A MAXIMUM OF 12 LOTS.
PHASE 1 WILL HAVE 3 LOTS
AND PHASE 2 WILL HAVE UP TO
9 LOTS. ALSO TO PERMIT THE
CHURCH/RELIGIOUS INSTITUTIONS
UP TO 400 SEATS.



SALEH PHASE 1 PERMITTED USES

OPEN SPACE:

PASSIVE SPACE, PARKS, TRAILS, ROADS, DRAINAGE, WASTEWATER TREATMENT FACILITIES, STABLES, RIDING ACADEMIES (MAX 20 HORSES) AND CEMETERIES. NO BUILDINGS PERMITTED EXCEPT THOSE ASSOCIATED WITH THE WASTEWATER TREATMENT FACILITIES.

NEIGHBORHOOD CENTER:

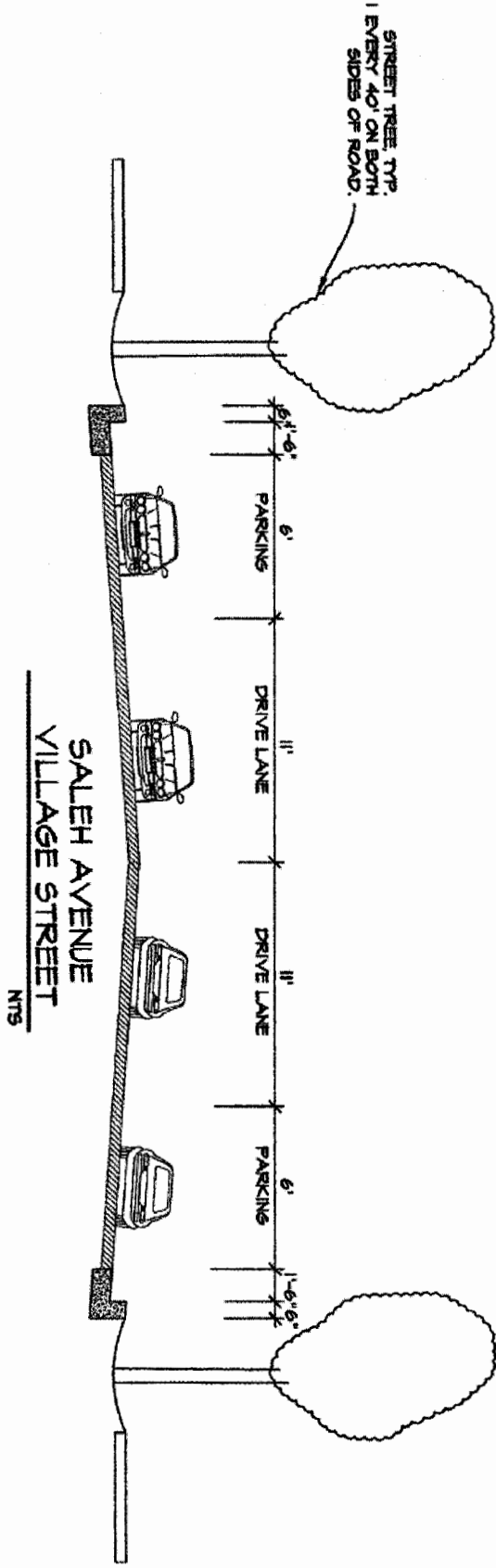
CEMETERIES/FUNERAL HOMES, AND CHURCHES/RELIGIOUS INSTITUTIONS.

EMPLOYMENT CENTER:

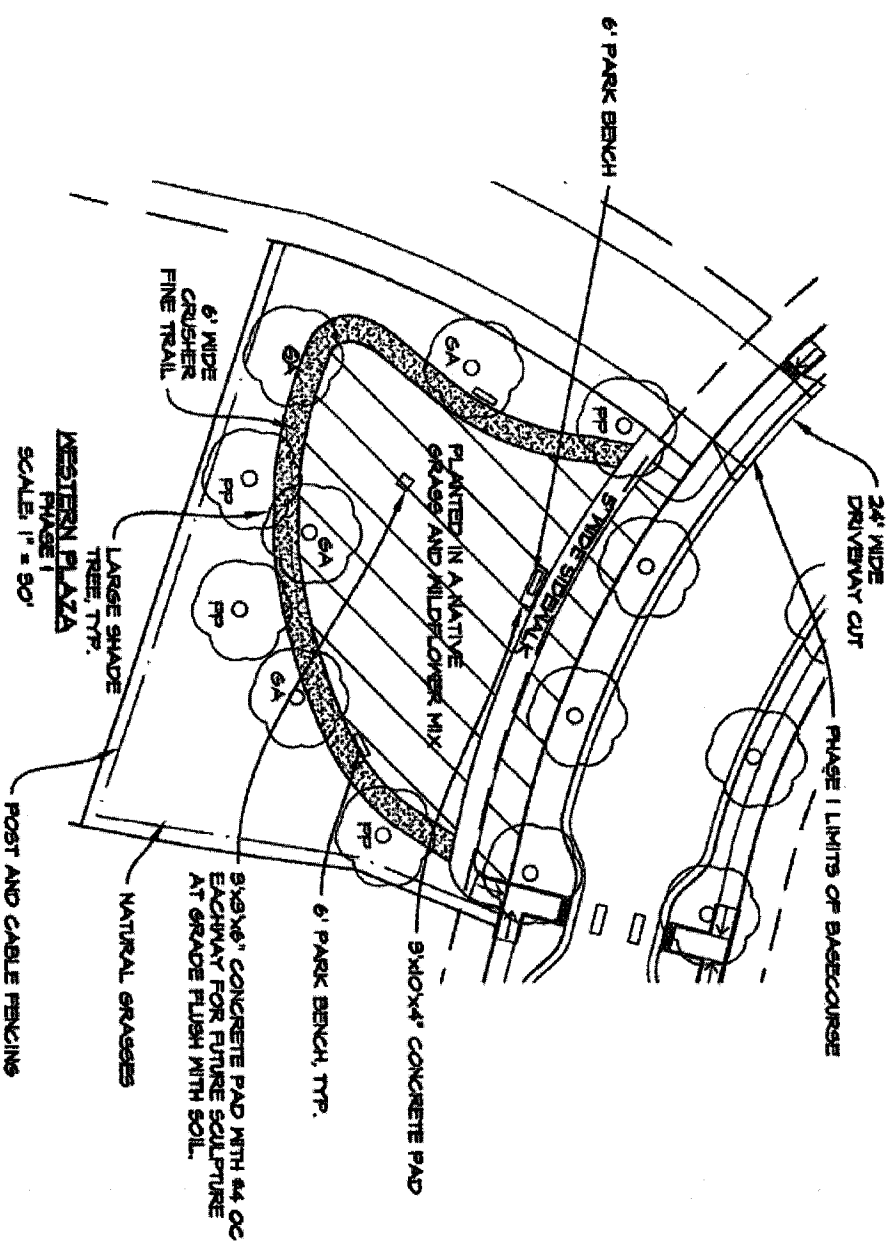
STORAGE FACILITY:

AIR-CONDITIONED STORAGE FACILITY (SINGLE BUILDING WITH A COMMON ENTRANCE TO ALL UNITS AND A CARETAKER UNIT), AND RV AND BOAT STORAGE SURROUNDED WITH 6' SCREENING FENCE WITH LANDSCAPING.

PHASE 1 SALEH AVENUE



PHASE 1 PARK



GENERAL COVENANTS FOR PHASE 1

- ALL BUILDINGS SHALL BE IN THE STYLE OF PUEBLO REVIVAL. BUILDING SHALL HAVE ROUNDED CORNERS, IRREGULAR PARAPETS, STUCCO OR PAINT IN EARTH TONES. BUILDINGS OVER 2 STORIES MUST EMPLOY STEPPED MASSING WITH AT LEAST ONE MINIMUM 8-FOOT VERTICAL OFFSET. ROOFS SHALL BE FLAT. PROJECTING VIGAS, CORBELS AND LATILLAS SHOULD BE USED. WALLS EXCEEDING 40 FEET MUST BE OFFSET HORIZONTALLY BY AT LEAST 4 FEET FOR A DISTANCE OF AT LEAST 4 FEET.
- TWO-STORY BUILDINGS ARE PERMITTED ON TRACTS 1 AND 2. TRACT 3 MAY HAVE A THREE-STORY BUILDING. IN ALL CASES THE TOP OF THE BUILDING PARAPET MAY NOT EXCEED THE FOLLOWING ELEVATIONS: TRACT 1: 6625; TRACT 2: 6630; AND TRACT 3: 6630. CHIMNEYS MAY EXTEND 3-FEET ABOVE THESE ALLOWABLE ELEVATIONS.
- OUTDOOR STORAGE AND ALL LOADING ZONES MUST BE SCREENED WITH A 6-FOOT COYOTE FENCE, STUCCO WALL OR CHAIN LINK FENCE. IRRIGATED VEGETATION MUST BE PLANTED ON THE OUTSIDE OF THE SCREEN AND COVER A MINIMUM OF 25% OF THE SCREEN AT MATURITY, EXCEPT FOR CHAIN LINK FENCING WHICH MUST HAVE A 75% COVER AT VEGETATION MATURITY.

To be sent Certified Mail return receipt requested to all property owners within 100 ft. (excluding right of ways) of subject property and all appropriate Neighborhood Associations by December 22, 2015.

CDRC CASE # Z 08-5441

Dear Property Owner:

Notice is hereby given that a public hearing will be held to consider a request by Joe Miller, Applicant, Danny Martinez, Agent, requesting Preliminary and Final Plat and Development Plan Approval for Phase 2 (6-lots) and Phase 3 (6-lots) of the Tierra Bello residential subdivision to create 12 residential lots within a previously approved Master Planned 73 lot residential subdivision.

The property is located at the Northeast intersection of Avenida de Compadres and Spur Ranch Road, south of Avenida Eldorado in Eldorado, within Sections 24 and 25, Township 15 North, Range 9 East, (Commission District 5).

A public hearing will be held in the County Commission Chambers of the Santa Fe County Courthouse, corner of Grant and Palace Avenues, Santa Fe, New Mexico on the 12th day of January, 2016, at 5 p.m. on a petition to the Board of County Commissioners.

Please forward all comments and questions to the County Land Use Administration Office at 986-6225.

All interested parties will be heard at the Public Hearing prior to the Commission taking action.

All comments, questions and objections to the proposal may be submitted to the County Land use Administrator in writing to P.O. Box 276, Santa Fe, N.M. 87504-0276; or presented in person at the hearing.

Sincerely:

Encl: Vicinity Map

Russ McMillan
9 Balsa Drive
SF NM 87508
470-3227

I want to know when he is
supposed to pave Avenida ~~De~~ De
Compadres to the End of the
Road at Spur Ranch Rd. . .
P. 1. . . approvals' P

January 4, 2016

TO: County Land Use Administrator
PO Box 276,
Santa Fe, NM 87504

FR: James C. Garland, President
Spur Ranch Road Association

James C. Garland

SUBJECT: Comment on Tierra Bello Subdivision Request
Public Hearing Jan. 12, 2016, 5:00 p.m.

I am president of the Spur Ranch Road Association, a 501(c)3 corporation representing about 100 residents along Spur Ranch Road, a private road abutting Mr. Joe Miller's Tierra Bello Subdivision. Mr. Miller has requested approval for 12 residential lots at the NE intersection of Avenida de Compadres and Spur Ranch Road.

Our community strongly recommends this request not be approved. When Tierra Bello's master plan was approved, Mr. Miller committed to improving an approximate one mile segment of Avenida de Compadres, first by applying base course to the road and then by paving this segment. To date he has done neither. He did spread gravel (not base course) over part of the road, but this was a brief cosmetic measure which did not prepare the base properly. Extreme washboarding soon developed, rendering the northern part of Compadres nearly impassible. Other parts of Compadres have no base of any kind and become literally impassible when it rains. Under these conditions, vehicles, including Mr. Miller's construction vehicles, have no choice but to drive over Spur Ranch Road.

Our concern about this matter is not a surprise to Mr. Miller. During the County hearings on the Tierra Bello Master Plan, Mr. Miller promised that he would prevent vehicles from Tierra Bello using Spur Ranch Road. He has not kept his word, thus increasing the traffic load and wear and tear on the road.

Spur Ranch Road is maintained by residents through voluntary contributions. Since our Association was formed in 2011, we have spent roughly \$80,000 maintaining the road, which remains in very fragile condition. Mr. Miller also owns five lots along Spur Ranch Road, and we have requested many times that he join our association and help defray road maintenance expenses. Not only has he not supported our association, but he has declined to respond to repeated letters and telephone calls. Now, his pending request would place an additional burden on the road and the community residents, many of whom are older retired individuals who live on fixed income. For them, road maintenance can be a significant financial burden.

In summary, we have asked Mr. Miller to pay his fair share for support of the road, but he has declined to do so. This is in contrast to other area developers who have made significant investments (typically \$80,000 to \$100,000) in improving neighborhood roads outside their development.

Mr. Miller has not been a good neighbor. Given his track record, we believe it is highly likely that promises and commitments he will make to the County to get further approvals of his development will not be honored. We therefore thus strongly recommend that approval of this project not be granted. Thank you for your consideration.

SFC CLERK RECORDED 02/10/2016