



Office of the County Attorney

To: Board of County Commissioners
From: Gregory S. Shaffer, County Attorney
Date: June 23, 2017

Re: Public Hearing and Possible Action on the Following Proposed Ordinances:
(i) Ordinance No. 2017-__, An Ordinance Adopting a County Hold Harmless Gross Receipts Tax (Concerning the Second One-Eighth Increment of the County Hold Harmless Gross Receipts Tax); (ii) Ordinance No. 2017-__, An Ordinance Adopting a County Gross Receipts Tax (Concerning the So-Called Additional One-Sixteenth of the County Gross Receipts Tax); and (iii) Ordinance No. 2017-__, An Ordinance Adopting A County Gross Receipts Tax (Concerning the So-Called Additional One-Twelfth of the County Gross Receipts Tax).

Issue. After holding a public hearing on the proposed ordinances referenced above, the Board of County Commissioners (BCC) of Santa Fe County (County) must decide whether to impose:

- The second one-eighth increment of the county hold harmless gross receipts tax; and/or
- The so-called additional increment of the county gross receipts tax, which may be enacted **either** at the rate of:
 - one-sixteenth percent; **or**
 - one-twelfth percent.

The authority to enact an ordinance imposing the additional increment of the county gross receipts tax expires on June 30, 2017.

In addition, if the BCC decides to impose any tax, it must decide to what (if any) purpose to dedicate the resulting revenue.

Finally, if the BCC decides to impose the additional increment of the county gross receipts tax and not challenge the position of the Taxation and Revenue Department (TRD) at this time, the BCC must choose whether to subject the ordinance imposing the additional increment of the county gross receipts tax to positive or negative referendum. (State statute expressly provides that the "imposition of a county hold harmless gross receipts tax is not subject to referendum." Section 7-20E-28(B) NMSA 1978.)

Legal Background.

Timeline. At its May 30, 2017, meeting, the BCC held a public hearing on the first two ordinances referenced above, which would enact different Local Option Gross Receipts Taxes authorized by the County Local Option Gross Receipts Taxes Act, NMSA 1978, Chapter 7, Article 20E. Namely, the second one-eighth increment of the county hold harmless gross receipts tax and the so-called additional one-sixteenth of the county gross receipts tax. The BCC continued the public hearing and delayed action on those two ordinances until its June 27, 2017, meeting.

Also at its May 30, 2017, meeting, the BCC authorized County staff to publish title and general summary of the third ordinance referenced above, which would enact the so-called additional one-twelfth of the county gross receipts tax.

As used in this memo, the Ordinance Adopting a County Hold Harmless Gross Receipts Tax is referred to as the “Hold Harmless GRT Ordinance”; the two ordinances titled “An Ordinance Adopting a County Gross Receipts Tax” are referred to collectively as the “Additional County GRT Ordinances” and individually as the “Additional 1/16th County GRT Ordinance” and the “Additional 1/12th County GRT Ordinance”. The Hold Harmless GRT Ordinance is attached as Exhibit A; the Additional 1/16th County GRT Ordinance is attached as Exhibit B; and the Additional 1/12th County GRT Ordinance is attached as Exhibit C.

Hold Harmless GRT Ordinance. By way of general background, the county hold harmless gross receipts tax:

- Is not subject to negative or positive referendum, meaning it is not subject to voter approval;
- May be used for any County purpose, though the enacting ordinance may dedicate revenue to specific purposes; and
- May be enacted in increments of one-eighth percent, not to exceed three-eighths percent.

The Hold Harmless GRT Ordinance would enact the second one-eighth increment of the county hold harmless gross receipts tax authorized by Section 7-20E-28 NMSA 1978.¹ More technically, it would impose on any person engaging in business in the County an excise tax equal to one-eighth of one percent (.125%) of the gross receipts reported or required to be reported by the person pursuant to the New Mexico Gross Receipts and Compensating Tax Act, as it now exists or as it may be amended. This amounts to \$0.125 on a \$100 purchase of taxable goods or services.

The proposed ordinance would dedicate revenue from the second increment of the county hold harmless gross receipts tax to:

- A. Capital, maintenance, and operating expenditures for the Sheriff’s Office, Fire Department, Corrections Division, and behavioral health services; and
- B. The payment of the principal, interest on, and other costs, including costs of issuance, related to revenue bonds issued for any purpose.²

With respect to all three draft ordinances, County staff has not, and does not, recommend limiting use of the revenue generated by the implemented tax as it relates to debt service for

¹ Section 7-20E-28(A) provides that “[a] tax imposed pursuant to this section shall be imposed by the enactment of one or more ordinances, each imposing any number of gross receipts tax rate increments, but the total gross receipts tax rate imposed by all ordinances pursuant to this section shall not exceed an aggregate rate of three-eighths percent of the gross receipts of a person engaging in business. Counties may impose increments of one-eighth of one percent.” The BCC enacted the first one-eighth increment of the county hold harmless gross receipts tax on March 24, 2015, via Ordinance No. 2015-3. The effective date of that increment was July 1, 2015.

² The BCC could decide after the public hearing to dedicate revenue to a subset of these purposes or different purposes, since revenue dedication is a subject of the proposed ordinance upon which the public could comment. In addition, legal notice for the proposed ordinance specifically stated that the BCC could adopt the proposed ordinance with changes.

several reasons. First, revenue bonds are usually issued for significant projects of countywide importance. Maximum flexibility is desirable, so as to ensure that the BCC can finance such significant projects. Second, pledging multiple revenue sources may result in lower interest rates, depending upon market and other conditions. Third, revenue bonds are approved by ordinance, guaranteeing that the public can weigh in at that time on the proposed financing.

The second increment of the county hold harmless gross receipts tax would be effective either January 1 or July 1, whichever date occurs first after the expiration of three months from the date the proposed ordinance is adopted. If the Hold Harmless GRT Ordinance is adopted on May 30, 2017, this means that the tax would be effective on January 1, 2018.

County GRT Ordinances.

General background. Until June 30, 2017, the BCC has the authority to enact an ordinance imposing an additional increment of the county gross receipts tax.³ Specifically, Section 7-20E-9(E) NMSA 1978 provides as follows:

E. Until June 30, 2017, in addition to the increments authorized pursuant to Subsection A of this section, the majority of the members of the governing body of a county, except a class A county with a hospital that is operated and maintained pursuant to a lease or operating agreement with a state educational institution named in Article 12, Section 11 of the constitution of New Mexico, may enact an ordinance imposing an excise tax of one-sixteenth percent or one-twelfth percent of the gross receipts of any person engaging in business in the county for the privilege of engaging in business in the county.

This additional increment of the county gross receipts tax:

- May be used for any County purpose, though the enacting ordinance may dedicate revenue to specific purposes;
- May be enacted either at the rate of one-sixteenth percent or one-twelfth percent; and
- According to TRD's Tax Policy Office, is subject to optional referendum selection by the BCC.⁴

Optional referendum selection. Information concerning optional referendum selection is presented below in question and answer format.

What is optional referendum selection? It means that the governing body gets to choose at the time of enacting an ordinance imposing a gross receipts tax whether to subject the ordinance to positive or negative referendum. NMSA 1978, § 7-20E-3(A) ("[t]he governing body of a county imposing a tax or an increment of tax authorized by the County Local Option Gross Receipts Taxes Act or any other county local option gross receipts tax act

³ The additional increment was authorized by Laws 2014, Chapter 79, Section 3. It was authorized so as to provide counties with a revenue stream to meet the requirement enacted by the same law to "dedicate to the safety net care pool fund an amount equal to a gross receipts tax rate of one-twelfth percent applied to the taxable gross receipts reported during the prior fiscal year by persons engaging in business in the county." Laws 2014, Chapter 79, Section 16 (Section 27-5-6.2 NMSA 1978). The required dedication to the state safety net care pool fund was effective beginning in Fiscal Year 2015.

⁴ The County Attorney's Office disagrees with TRD's position. We do not believe that the additional increment of the county gross receipts tax is subject to any referendum requirement.

that is subject to optional referendum selection shall select, when enacting the ordinance imposing the tax, one of the following referendum options”).

What is a positive referendum? It means that an election is required and that “the ordinance imposing the tax or increment of tax shall not go into effect until after an election is held and a simple majority of the registered voters of the county voting on the question votes in favor of imposing the tax or increment of tax.” NMSA 1978, § 7-20E-3(A)(2).

If a positive referendum is selected, when is the election held? “[W]ithin seventy-five days of the date the ordinance is adopted on the question of imposing the tax or increment of tax.” *Id.*

What is a negative referendum? A negative referendum means that there is no election on the ordinance unless the requisite number of registered voters petition for one. Specifically, under the negative – or petition – referendum option, an election is only required to be called when “a petition requesting such an election is filed with the county clerk within sixty days of enactment of the ordinance by the governing body and the petition has been signed by a number of registered voters in the county equal to at least five percent of the number of the voters in the county who were registered to vote in the most recent general election[.]” NMSA 1978, § 7-20E-3(A)(1)(a).

How long do registered voters have to submit the petition? Sixty days after enactment of the ordinance. *Id.*

How many registered voters must sign the petition? 5% of the number of the voters in the county who were registered to vote in the most recent general election. *Id.*

Who verifies that the petition contains the requisite number of signatures? The County Clerk. NMSA 1978, § 7-20E-3(A)(1)(b) (“the signatures on the petition requesting an election shall be verified by the county clerk”).

When is the election held? “[W]ithin sixty days after the date the petition is verified by the county clerk[.]” *Id.*

So, if the Board of County Commissioners chose the negative referendum option and a petition was filed, when would the tax go into effect? It depends upon when the petition is filed, how long it takes the County Clerk to verify the signatures, and when the election is held.

Differences between the Additional 1/16th County GRT Ordinance and Additional 1/12th County GRT Ordinance. The only substantive difference between the two County GRT Ordinances is the amount of the tax imposed.

The Additional 1/16th County GRT Ordinance would enact the additional one-sixteenth of the county gross receipts tax, imposing on any person engaging in business in Santa Fe County, for the privilege of engaging in business in the County, an excise tax equal to one-sixteenth of one percent (.0625%) of the gross receipts reported or required to be reported by the person pursuant to the New Mexico Gross Receipts and Compensating Tax Act as it now exists

or as it may be amended. This amounts to \$0.0625 on a \$100 purchase of taxable goods or services.

The Additional 1/12th County GRT Ordinance would enact the additional one-twelfth of the county gross receipts tax, imposing on any person engaging in business in Santa Fe County, for the privilege of engaging in business in the County, an excise tax equal to one-twelfth of one percent (.0833%) of the gross receipts reported or required to be reported by the person pursuant to the New Mexico Gross Receipts and Compensating Tax Act as it now exists or as it may be amended. This amounts to \$0.0833 on a \$100 purchase of taxable goods or services.

As previously indicated, the BCC may only enact **either** the Additional 1/16th County GRT Ordinance **or** the Additional 1/12th County GRT Ordinance.

Similarities between the Additional 1/16th County GRT Ordinance and Additional 1/12th County GRT Ordinance.

Both of the draft County GRT Ordinances would dedicate revenue from the additional increment of the county gross receipts tax to:

- A. [County general purposes **or** Capital, maintenance, and operating expenditures for the Sheriff's Office, Fire Department, Corrections Division, and behavioral health services]; and
- B. The payment of the principal, interest on, and other costs, including costs of issuance, related to revenue bonds issued for any purpose.

The draft ordinances states that the "[f]inal dedication will be decided after the public hearing on the proposed ordinance."

The additional increment of the county gross receipts tax would be either January 1 or July 1, whichever date occurs first after the expiration of three months from the date this ordinance is adopted, unless an election is held on the question of approving the ordinance, in which case the effective date shall be either January 1 or July 1, whichever date occurs first after the expiration of three months from the date when the results of the election are certified to be in favor of the ordinance's adoption.

Finally, the draft ordinances state that the BCC selects the petition (or negative) referendum option provided for in Section 7-20E-3(A)(1) NMSA 1978. Selection of the petition referendum option is consistent with the BCC's most recent practice. It is also most consistent with the County's legal position with regard to the referendum requirement. Moreover, if revenue is limited, in whole or in part, to behavioral health services, the electorate has already opined on that matter at the 2016 general election. Given that, the expense of a special election should be incurred only if the requisite number of voters demand one by submitting a petition. Finally, I understand that Colfax County also selected the petition (or negative) referendum option when it enacted the additional increment of the county gross receipts tax.

Budget Scenarios. County staff has analyzed five budget scenarios based upon discussions to date, which are attached as Exhibit D. The first assumes that only the additional one-sixteenth of the county gross receipts tax is enacted; the second assumes that only the additional one-twelve of the county gross receipts tax is enacted; the third assumes that only the second one-eighth increment of the county hold harmless gross receipts tax is enacted; the fourth assumes that the second one-eighth increment of the county hold harmless gross receipts tax and additional one-sixteenth of the county gross receipts tax is enacted; and the fifth assumes that the second one-

eighth increment of the county hold harmless gross receipts tax and the additional one-twelfth increment of the county gross receipts tax is enacted.

It is important to note two things about the budget scenarios. First, the budget scenarios show the overall impact of the additional, projected revenue from the various tax combinations. They are not meant to suggest that the revenue generated from a specific tax will necessarily be used to directly fund the specified positions or expenditures. For example, using some revenue from one of the taxes to fund existing positions in the Corrections Division would free up general fund revenue to fund a Senior Services Coordinator, which would work with the Fire Department and other community health stakeholders to meet various needs of the County's senior population. Second, the budget scenarios are not cast in stone, meaning that the specific uses and impact of the estimated new revenue could change over time based upon actual revenue as well as changing needs of the County.

Recommendation. Hold the public hearing on the two proposed ordinances and take action to decide:

- Which (if any) taxes to impose;
- Whether to dedicate revenue from the tax(es) imposed; and
- In the event that the BCC desires to enact an ordinance imposing the additional increment of the county gross receipts tax, whether to subject the ordinance to positive or negative referendum.

Exhibits.

- A – Hold Harmless GRT Ordinance
- B – Additional 1/16th County GRT Ordinance
- C – Additional 1/12th County GRT Ordinance
- D – Budget Scenarios

SANTA FE COUNTY

ORDINANCE NO. 2017-_____

AN ORDINANCE

ADOPTING A COUNTY HOLD HARMLESS GROSS RECEIPTS TAX

BE IT ORDAINED BY THE GOVERNING BODY OF SANTA FE COUNTY:

Section 1. Imposition of Tax. There is imposed on any person engaging in business in Santa Fe County, for the privilege of engaging in business in Santa Fe County, an excise tax equal to one-eighth of one percent (.125%) of the gross receipts reported or required to be reported by the person pursuant to the New Mexico Gross Receipts and Compensating Tax Act as it now exists or as it may be amended. The tax imposed under this ordinance is pursuant to the County Local Option Gross Receipts Taxes Act as it now exists or as it may be amended and shall be known as the "county hold harmless gross receipts tax."

Section 2. General Provisions. This ordinance hereby adopts by reference all definitions, exemptions and deductions contained in the Gross Receipts and Compensating Tax Act as it now exists or as it may be amended.

Section 3. Specific Exemptions. No county hold harmless gross receipts tax shall be imposed on the gross receipts arising from:

- A. transporting persons or property for hire by railroad, motor vehicle, air transportation or any other means from one point within the county to another point outside the county; or
- B. direct broadcast satellite services.

Section 4. Dedication. Revenue from the county hold harmless gross receipts tax will be used for one or more of the purposes listed below:

- A. Capital, maintenance, and operating expenditures for the Sheriff's Office, Fire Department, Corrections Division, and behavioral health services; and
- B. The payment of the principal, interest on, and other costs, including costs of issuance, related to revenue bonds issued for any purpose.

Section 5. Effective Date. The effective date of the county hold harmless gross receipts tax shall be either January 1 or July 1, whichever date occurs first after the expiration of three months from the date this ordinance is adopted.

PASSED, APPROVED, AND ADOPTED BY THE GOVERNING BODY OF SANTA FE COUNTY THIS 30th DAY OF MAY, 2017.

BOARD OF COUNTY COMMISSIONERS OF SANTA FE COUNTY

Henry P. Roybal, Chairperson



ADDITIONAL ONE-SIXTEENTH OF THE COUNTY GROSS RECEIPTS TAX

SANTA FE COUNTY

ORDINANCE NO. 2017-_____

AN ORDINANCE

ADOPTING A COUNTY GROSS RECEIPTS TAX

BE IT ORDAINED BY THE GOVERNING BODY OF SANTA FE COUNTY:

Section 1. Imposition of Tax. There is imposed on any person engaging in business in Santa Fe County, for the privilege of engaging in business in Santa Fe County, an excise tax equal to one-sixteenth of one percent (.0625%) of the gross receipts reported or required to be reported by the person pursuant to the New Mexico Gross Receipts and Compensating Tax Act as it now exists or as it may be amended. The tax imposed under this ordinance is pursuant to the County Local Option Gross Receipts Taxes Act as it now exists or as it may be amended and shall be known as the "additional one-sixteenth of the county gross receipts tax."

Section 2. General Provisions. This ordinance hereby adopts by reference all definitions, exemptions and deductions contained in the Gross Receipts and Compensating Tax Act as it now exists or as it may be amended.

Section 3. Specific Exemptions. No additional one-sixteenth of the county gross receipts tax shall be imposed on the gross receipts arising from:

- A. transporting persons or property for hire by railroad, motor vehicle, air transportation or any other means from one point within the county to another point outside the county; or
- B. direct broadcast satellite services.

Section 4. Dedication. Revenue from the additional one-sixteenth of the county gross receipts tax will be used for one or more of the purposes listed below:

- A. [County general purposes or Capital, maintenance, and operating expenditures for the Sheriff's Office, Fire Department, Corrections Division, and behavioral health services]; and
- B. The payment of the principal, interest on, and other costs, including costs of issuance, related to revenue bonds issued for any purpose.¹

Section 5. Petition Referendum Option Selected. The governing body of Santa Fe County hereby selects the petition referendum option provided for in Section 7-20E-3(A)(1) NMSA 1978.²

Section 6. Effective Date. The effective date of the additional one-sixteenth of the county gross receipts tax shall be either January 1 or July 1, whichever date occurs first after the expiration of three months from the date this ordinance is adopted, unless an election is held on the question of approving the ordinance, in which case the effective date shall be either January 1 or July 1, whichever date occurs first after the expiration of three months from the date when the results of the election are certified to be in favor of the ordinance's adoption.

¹ Final dedication will be decided after the public hearing on the proposed ordinance and could include other and different purposes.

² If required by the New Mexico Taxation and Revenue Department, the proposed ordinance will include the governing body's selection of one of the two referendum options provided for in Section 7-20E-3(A).

ADDITIONAL ONE-TWELFTH OF THE COUNTY GROSS RECEIPTS TAX

SANTA FE COUNTY

ORDINANCE NO. 2017-_____

AN ORDINANCE

ADOPTING A COUNTY GROSS RECEIPTS TAX

BE IT ORDAINED BY THE GOVERNING BODY OF SANTA FE COUNTY:

Section 1. Imposition of Tax. There is imposed on any person engaging in business in Santa Fe County, for the privilege of engaging in business in Santa Fe County, an excise tax equal to one-twelfth of one percent (.0833%) of the gross receipts reported or required to be reported by the person pursuant to the New Mexico Gross Receipts and Compensating Tax Act as it now exists or as it may be amended. The tax imposed under this ordinance is pursuant to the County Local Option Gross Receipts Taxes Act as it now exists or as it may be amended and shall be known as the "additional one-twelfth of the county gross receipts tax."

Section 2. General Provisions. This ordinance hereby adopts by reference all definitions, exemptions and deductions contained in the Gross Receipts and Compensating Tax Act as it now exists or as it may be amended.

Section 3. Specific Exemptions. No additional one-twelfth of the county gross receipts tax shall be imposed on the gross receipts arising from:

- A. transporting persons or property for hire by railroad, motor vehicle, air transportation or any other means from one point within the county to another point outside the county; or
- B. direct broadcast satellite services.

Section 4. Dedication. Revenue from the additional one-twelfth of the county gross receipts tax will be used for one or more of the purposes listed below:

- A. [County general purposes ~~or~~ Capital, maintenance, and operating expenditures for the Sheriff's Office, Fire Department, Corrections Division, and behavioral health services]; and
- B. The payment of the principal, interest on, and other costs, including costs of issuance, related to revenue bonds issued for any purpose.¹

Section 5. Petition Referendum Option Selected. The governing body of Santa Fe County hereby selects the petition referendum option provided for in Section 7-20E-3(A)(1) NMSA 1978.²

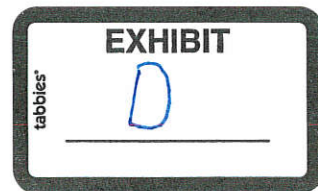
Section 6 Effective Date. The effective date of the additional one-twelfth of the county gross receipts tax shall be either January 1 or July 1, whichever date occurs first after the expiration of three months from the date this ordinance is adopted, unless an election is held on the question of approving the ordinance, in which case the effective date shall be either January 1

¹ Final dedication will be decided after the public hearing on the proposed ordinance and could include other and different purposes.

² If required by the New Mexico Taxation and Revenue Department, the proposed ordinance will include the governing body's selection of one of the two referendum options provided for in Section 7-20E-3(A).

Proposed 1/16th GRT Annual Expenditures

Public Safety		Community Services Department	
Fire Department		Community Services Department	
Firefighters-- 3- Basic, 3 -Intermediate, 3-Paramedic (9 Total)	\$ 535,500	1- Behavioral Health Manager	\$ 88,000
1-Fire Prevention Specialist	\$ -	1- Senior Services Navigator	\$ 77,000
Overtime	\$ 28,000	Total New FTE	\$ 165,000
Sheriff Department			
Sheriff Deputies 1-Cadet, 1- Deputy 1, 1- Deputy 2 (3 Total)	\$ 169,500	Crisis Triage Center FY 2019	\$ 1,000,000
1 - Administrative Assistant	\$ 41,500		
1- CS Investigator	\$ 70,500	Total Community Services	\$ 1,165,000
RECC		Total Public Safety and Community Services	\$ 2,267,610
2- Dispatchers	\$ 112,000		
		FY 2018 Estimated Revenue	\$ 767,000
Corrections Department			
1-STIU Officer	\$ 52,426	FY 2018 Total Needed	\$ 1,164,110
1-Training Coordinator	\$ 52,416	Revenue generated in FY 2018	\$ 767,000
1-Warehouse Fleet Clerk	\$ 40,768	Cash used if needed	\$ 397,110
Total Public Safety	\$ 1,102,610		



Proposed 1/12th GRT Annual Expenditures

Public Safety		Community Services Department	
Fire Department		Community Services Department	
Firefighters-- 3- Basic, 3 -Intermediate, 3-Paramedic (9 Total)	\$ 535,500	1- Behavioral Health Manager	\$ 88,000
1-Fire Prevention Specialist	\$ -	1- Senior Services Navigator	\$ 77,000
Overtime	\$ 50,000		
		Total New FTE	\$ 165,000
Sheriff Department			
Sheriff Deputies 2-Cadet, 2- Deputy 1, 2- Deputy 2 (6 Total)	\$ 339,000	Crisis Triage Center FY 2019	\$ 1,350,000
1 - Administrative Assistant	\$ 41,500		
1- CS Investigator	\$ 70,500	Total Community Services	\$ 1,515,000
Additional PERA employee match	\$ 85,000		
2 Vehicles	\$ 106,000		
RECC		Total Public Safety and Community Services	\$ 3,000,110
2- Dispatchers	\$ 112,000		
		FY 2018 Estimated Revenue	\$ 1,000,000
Corrections Department			
1-STIU Officer	\$ 52,426	FY 2018 Total Needed	\$ 1,312,610
1-Training Coordinator	\$ 52,416	Revenue generated in FY 2018	\$ 767,000
1-Warehouse Fleet Clerk	\$ 40,768	Cash used if needed	\$ 312,610
Total Public Safety	\$ 1,485,110		

Proposed 1/8th GRT Annual Expenditures

Public Safety		Community Services and Administrative Support	
Fire Department		Community Services Department	
Firefighters-- 6- Basic, 6 -Intermediate, 6-Paramedic (18 Total)	\$ 1,071,000	1- Behavioral Health Manager	\$ 88,000
1-Fire Prevention Specialist	\$ -	1- Senior Services Navigator	\$ 77,000
1-Quartermaster	\$ 63,240		
1-Fleet Technician	\$ 40,360		
Overtime	\$ 50,000		
		Total New FTE	\$ 165,000
Sheriff Department			
Sheriff Deputies 2-Cadet, 2- Deputy 1, 2- Deputy 2 (6 Total)	\$ 339,000	Crisis Triage Center FY 2019	\$ 1,565,000
1 - Administrative Assistant	\$ 41,500		
1- CS Investigator	\$ 70,500	Total Community Services	\$ 1,730,000
1-Records Clerk	\$ 40,768		
Additional PERA employee match	\$ 85,000	Additional 1% Cola (FY 2018)	\$ 200,000
2 Vehicles	\$ 106,000	4 - Administrative Support	\$ 291,000
RECC			
4- Dispatchers	\$ 224,000	Total Public Safety, Community Services	
		Administrative Support and 1% Cola	\$ 4,599,898
Corrections Department		FY 2018 Estimated Revenue	\$ 1,518,000
1-STIU Officer	\$ 52,426		
1-Training Coordinator	\$ 52,416	*FY 2018 New Positions will be staggered to	
1-Warehouse Fleet Clerk	\$ 40,768	begin at a later date to match the revenue	
1-Fire Safety & Sanitation Officer	\$ 52,416	for Fiscal Year 2018.	
1-Warehouse Fixed Asset Supervisor	\$ 49,504		
Total Public Safety	\$ 2,378,898		

Proposed 1/8th plus 1/16th GRT Annual Expenditures

Public Safety		Community Services and Administrative Support	
Fire Department		Community Services Department	
Firefighters-- 6- Basic, 6 -Intermediate, 6-Paramedic (18 Total)	\$ 1,071,000	1- Behavioral Health Manager	\$ 88,000
1-Fire Prevention Specialist	\$ -	1- Senior Services Navigator	\$ 77,000
1-Quartermaster	\$ 63,240		
1-Fleet Technician	\$ 40,360		
1-Volunteer Retention Coordinator	\$ 51,000		
		Total New FTE	\$ 165,000
Sheriff Department			
Sheriff Deputies 2-Cadet, 2- Deputy 1, 2- Deputy 2 (6 Total)	\$ 339,000	Crisis Triage Center FY 2019	\$ 1,595,000
1 - Administrative Assistant	\$ 41,500		
1- CS Investigator	\$ 70,500	Total Community Services	\$ 1,760,000
1-Records Clerk	\$ 40,768		
Additional PERA employee match	\$ 85,000		
2 Vehicles	\$ 106,000	5 - Administrative Support (HR, IT, FIN, Pro)	\$ 404,768
RECC		Union Contracts/Cola Funds (FY 2018)	\$ 200,000
4- Dispatchers	\$ 224,000		
		Total Support for Santa Fe County	\$ 604,768
Corrections Department			
1-STIU Officer	\$ 52,426	Total Public Safety, Community Services and Related Support	\$ 4,944,666
1-Training Coordinator	\$ 52,416		
1-Warehouse Fleet Clerk	\$ 40,768	Unallocated funds will be budgeted in	
1-Fire Safety & Sanitation Officer	\$ 52,416	FY 2019 toward operating expenditures for the	
		Sheriff Office, Fire Department, Corrections	
1-Warehouse Fixed Asset Supervisor	\$ 49,504	Division, and Behavioral Health Services.	\$ 1,955,334
Public Safety OT	\$ 200,000.00		
Total Public Safety	\$ 2,579,898	Total expenditures for proposed GRT	\$ 6,900,000
		FY 2018 Estimated Revenue	\$ 2,285,000
		*FY 2018 New Positions will be staggered to	
		begin at a later date to match the revenue	
		for Fiscal Year 2018.	

Proposed 1/8th plus 1/12th GRT Annual Expenditures

Public Safety		Community Services and Administrative Support	
Fire Department		Community Services Department	
Firefighters-- 6- Basic, 6 -Intermediate, 6-Paramedic (18 Total)	\$ 1,071,000	1- Behavioral Health Manager	\$ 88,000
1-Fire Prevention Specialist	\$ -	1- Senior Services Navigator	\$ 77,000
1-Quartermaster	\$ 63,240		
1-Fleet Technician	\$ 40,360		
1-Volunteer Retention Coordinator	\$ 51,000		
		Total New FTE	\$ 165,000
Sheriff Department			
Sheriff Deputies 2-Cadet, 2- Deputy 1, 2- Deputy 2 (6 Total)	\$ 339,000	Crisis Triage Center FY 2019	\$ 1,595,000
1 - Administrative Assistant	\$ 41,500		
1- CS Investigator	\$ 70,500	Total Community Services	\$ 1,760,000
1-Records Clerk	\$ 40,768		
Additional PERA employee match	\$ 85,000		
2 Vehicles	\$ 106,000	5 - Administrative Support (HR, IT, FIN, Pro)	\$ 404,768
RECC		Union Contracts/Cola Funds (FY 2018)	\$ 200,000
4- Dispatchers	\$ 224,000		
		Total Support for Santa Fe County	\$ 604,768
Corrections Department			
1-STIU Officers	\$ 52,426	Total Public Safety, Community Services and Related Support	\$ 4,944,666
1-Training Coordinator	\$ 52,416		
1-Warehouse Fleet Clerk	\$ 40,768	Unallocated funds will be budgeted in FY 2019 toward operating expenditures for the Sheriff Office, Fire Department, Corrections Division, and Behavioral Health Services.	\$ 2,655,334
1-Fire Safety & Sanitation Officer	\$ 52,416		
1-Warehouse Fixed Asset Supervisor	\$ 49,504		
Public Safety OT	\$ 200,000.00	Total expenditures for proposed GRT	\$ 7,600,000
Total Public Safety	\$ 2,579,898	FY 2018 Estimated Revenue	\$ 2,518,000
		*FY 2018 New Positions will be staggered to begin at a later date to match the revenue for Fiscal Year 2018.	