

HYDE PARK ESTATES WATER SYSTEM PRELIMINARY ENGINEERING REPORT

JANUARY 17, 2023

Prepared for:
Santa Fe County
100 Catron St
Santa Fe, NM 87501

Prepared by:

Bohannon  **Huston**

Engineering
Spatial Data
Advanced Technologies



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Prepared by:

**BOHANNAN HUSTON, INC.
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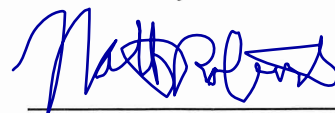
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LIST OF ACRONYMS

ACS	American Community Survey
AFY	Acre-feet/year
AMI	Automated Meter Infrastructure
AOI	Area of Interest
AWWA	American Water Works Association
BHI	Bohannon Huston, Inc.
DBPs	Disinfection By-products
EPS	Extended Period Simulation
FEMA	Federal Emergency Management Agency
FIRM	Flood Insurance Rate Map
GPM	Gallons per Minute
GPS	Geospatial and Population Studies
HPE	Hyde Park Estates
HPECDWA	Hyde Park Estates Cooperative Domestic Water Association
LF	Linear Feet
MG	Million-gallon
NEPA	National Environmental Policy Act
NMED	New Mexico Environment Department
NPS	National Park Service
NRCS	National Resources Conservation Service
NWI	National Wetlands Inventory
O&M	Operations and Maintenance
PER	Preliminary Engineering Report
PRV	Pressure Regulating Valve
PSI	Pounds per square inch
PVC	Polyvinyl Chloride
ROW	Right-of-Way
UNM	University of New Mexico
USDA	United States Department of Agriculture
USFWS	United States Fish and Wildlife Service
USGS	United States Geological Survey

EXECUTIVE SUMMARY

Bohannon Huston, Inc. (BHI) was contracted by Santa Fe County to complete a preliminary engineering report (PER) of the Hyde Park Estates (HPE) water system. This PER summarizes the existing infrastructure including age, material, and operations where available. BHI developed a hydraulic model of HPE to evaluate customer pressures and available fire flows currently being provided as well as the impacts of proposed improvements. BHI conducted records research and a site visit to assist in the PER development and documentation. A full condition assessment was not included within the scope of the contract. The proposed improvements were developed with input from Santa Fe County based on the acquisition agreement, the ease of monitoring and operations, and the hydraulic analysis.

The HPE water system was initially developed in the 1950's. The 2- and 4-inch waterlines are upwards of 70 years old and are a mix of PVC and ductile iron pipe. HPE originally was served by three wells and two 30,000-gallon tanks. This infrastructure provides service to 78 metered connections. HPE has 11 vacant lots which may be additional metered connections in the future based on the Hyde Park Estates Cooperative Domestic Water Association (HPECDWA) Valuation Report, February 2014 (Valuation Report).

The HPECDWA was formed in 1981 to maintain the system and provide acceptable drinking water to the community. In 1996, the connection to the City of Santa Fe Water System was established as a backup to the water production wells at the entrance to HPE on La Entrada Road. The system was operated and maintained by the HPECDWA until it was acquired by Santa Fe County in 2019.

As part of the acquisition agreement, the wells were abandoned and HPE is now supplied fully by the connection to the City of Santa Fe water system.

Today, the HPE water infrastructure consists of four primary components: 1) metered connection to the City of Santa Fe water system, 2) a single booster pump within the Eva Maintenance Shack with a design capacity of 18 gallons per minute (gpm), 3) two 30,000 gallon storage tanks, and 4) 14,700 linear feet (LF) of 2-inch and 4-inch distribution lines which include flush hydrants and isolation valves. The HPE water system infrastructure is shown in Appendix A.

This PER seeks to address the following system deficiencies:

1. Lack of booster system redundancy and inefficient operations at the Eva Maintenance Shack (Booster Station);
2. Storage Tanks are not equipped to prevent ice formation;
3. Low water turnover rates in the system and prevention of disinfection by-products (DBPs);
4. Dead-end lines;
5. Unsafe meter pits resulting in confined space requirements. The current meter assemblies do not meet Santa Fe County standards and require replacement, as noted in the request for proposal;
6. Lack of isolation valves;
7. Regular occurrence of line breaks due to poor bedding and backfill; and
8. Lack of supply redundancy.

This report presents the following proposed capital improvement project alternatives to address these system deficiencies:

- Alternative 1 – No action taken, replace existing water meter cans only.
- Alternative 2 – Booster station improvements, improvements to existing storage tanks, booster station access road improvements, water meter improvements, and SCADA.
- Alternative 3 – New booster station, improvements to existing storage tanks, and distribution system improvements.
- Alternative 4 – Redundant connection to City System, improvements to existing storage tanks improvements, new booster station at Summit Tank, and distribution system improvements.

These alternatives will be described in more detail in Section 5.

After considering selection criteria, such as construction and life-cycle cost, ease of maintenance, increase in system resiliency, and leveraging of existing infrastructure, the recommended alternative was compiled (See Sections 5 and 6). The Recommended Alternative (Section 7) is a consolidation of specific improvements from multiple alternatives.

The Recommended Alternative includes the following components:

- Replacement of existing meter cans (Alternative 1);
- New booster station near entrance of HPE with SCADA and the implementation of an automated meter infrastructure (AMI) system (Alternative 2);
- Remove all waterlines and replace with 6-inch HDPE piping (Alternative 3);

- Loop dead-end waterlines and install isolation valves where possible. (Alternative 3); and
- Installation of PAX Mixing System and power vent in each 30,000-gallon tank to prevent ice formation and promote water turnover/mixing (Alternatives 2, 3, and 4).

The Recommended Alternative is estimated to cost approximately \$5,570,809.69.

1 PROJECT OVERVIEW

1.1 PURPOSE AND SCOPE

This Preliminary Engineering Report (PER) was prepared by Bohannon Huston, Inc. (BHI) on behalf of Santa Fe County for the Hyde Park Estates (HPE) water system. The purpose of this report is to evaluate the current drinking water system that serves HPE and provide water infrastructure analysis to improve the system.

The scope of this PER includes the following tasks:

- Define the project planning area boundary;
- Discuss project area, growth, and population trends;
- Define existing facilities, condition, and water facility needs;
- Evaluate the following alternatives to address deficiencies in the HPE water system:
 - Alternative 1 – No Action
 - Replace meter cans.
 - Alternative 2 – Booster Station Improvements
 - Replace manual meters with AMI system.
 - Replace existing pump with duplex pump system.
 - Regrade access road from gate to booster station.
 - Install SCADA system.
 - Install PAX mixing system and power vent in 30,000-gallon tanks.
 - Upsize piping in flow meter vault.
 - Install isolation valves at tank site and intersection of Paseo Primero and Paseo del Monte.
 - Alternative 3 – New Booster Station and Waterline Improvements
 - Abandon existing Booster Station / Eva Maintenance Shack.
 - Build New Booster Station near the entrance of HPE.
 - Install PAX mixing system and power vent in 30,000-gallon tanks.
 - Extend waterlines within the subdivision for looping.
 - Replace 2-inch and 4-inch waterlines with 6-inch waterlines.
 - Alternative 4 – Redundant Connection to City of Santa Fe System
 - New booster station at Summit Tank.
 - Install PAX mixing system and power vent in 30,000-gallon tanks.
 - New waterline connection from Summit Tank to Camino Lisa.

- Develop costs for the alternatives evaluated; and
- Review and recommend improvements to the HPE water system.

1.2 BACKGROUND INFORMATION

HPE is a 142-acre subdivision located east of Santa Fe, NM in the foothills of the Sangre de Cristo Mountains. The area, located in Santa Fe County, is outside the Santa Fe City limits. The area can be accessed via NM-475/Hyde Park Road and La Entrada Road. The water system service area is characterized by steep mountainous terrain that ranges in elevation from approximately 7,840 feet to over 8,100 feet.

The HPE water system was initially developed in the 1950s. Three wells were drilled to provide water to the development. The original concept of the development was to develop single family houses, an overnight lodge, a café, and a convenience store. The Hyde Park Estates Cooperative Domestic Water Association (HPECDWA) was formed in 1981. In 1996, the connection to the City of Santa Fe Water System was established to supplement the water production of the wells. The system was operated and maintained by the HPECDWA until it was acquired by Santa Fe County on December 12, 2019.

Currently, the HPE water system is a public water system (#NM3544926) and serves 78 connections with the ability to develop an additional 11 connections at full build-out (Valuation Report). In 1996, HPE established a backup supply connection to the City of Santa Fe water system. In 2002, the back-up connection started supplementing the HPE wells. By 2014, approximately 41% of the water being used in HPE came from Santa Fe through the connection. As part of acquiring the HPE infrastructure, HPECDWA plugged and abandoned the existing wells and HPE customers are now served solely from the connection to the City of Santa Fe water system. Water is delivered through a master meter which provides direct service to customers in the lower elevation of the development and is pumped through an in-line booster station to two 30,000-gallon storage tanks to serve customers in the higher elevations of the subdivision.

1.3 REPORT ORGANIZATION

This PER follows the United States Department of Agriculture (USDA) Rural Utilities Service format for Preliminary Engineering Reports Bulletin 1780-2 as updated in April 2013.

2 PROJECT PLANNING

2.1 LOCATION

HPE is approximately 3 miles northeast of the City of Santa Fe and is located in Santa Fe County, NM. HPE can be accessed via NM-475/Hyde Park Road and La Entrada Road.

The location of the HPE and the approximate water planning boundary are shown on Figure 1. The planning boundary is based on Santa Fe County parcel information.

2.2 ENVIRONMENTAL RESOURCES PRESENT

2.2.1 LAND USE

2.2.1.1 General Land Use

HPE lies in northern New Mexico within the northeastern limits of Santa Fe County. Land use information for the HPE area was obtained through the USDA online ArcGIS server. All the development within HPE is residential. The area is largely forest with a small amount classified as afforested rangeland.

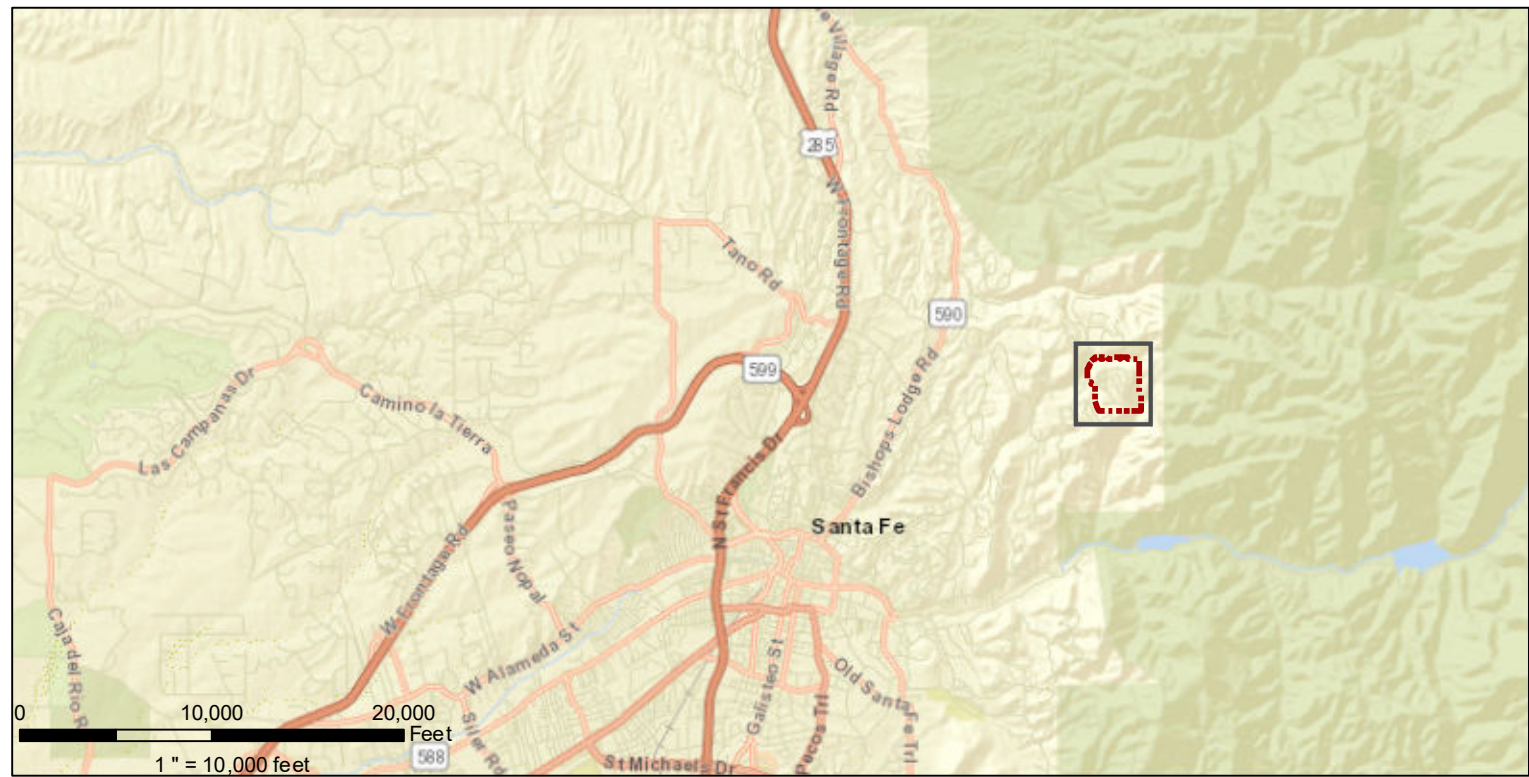
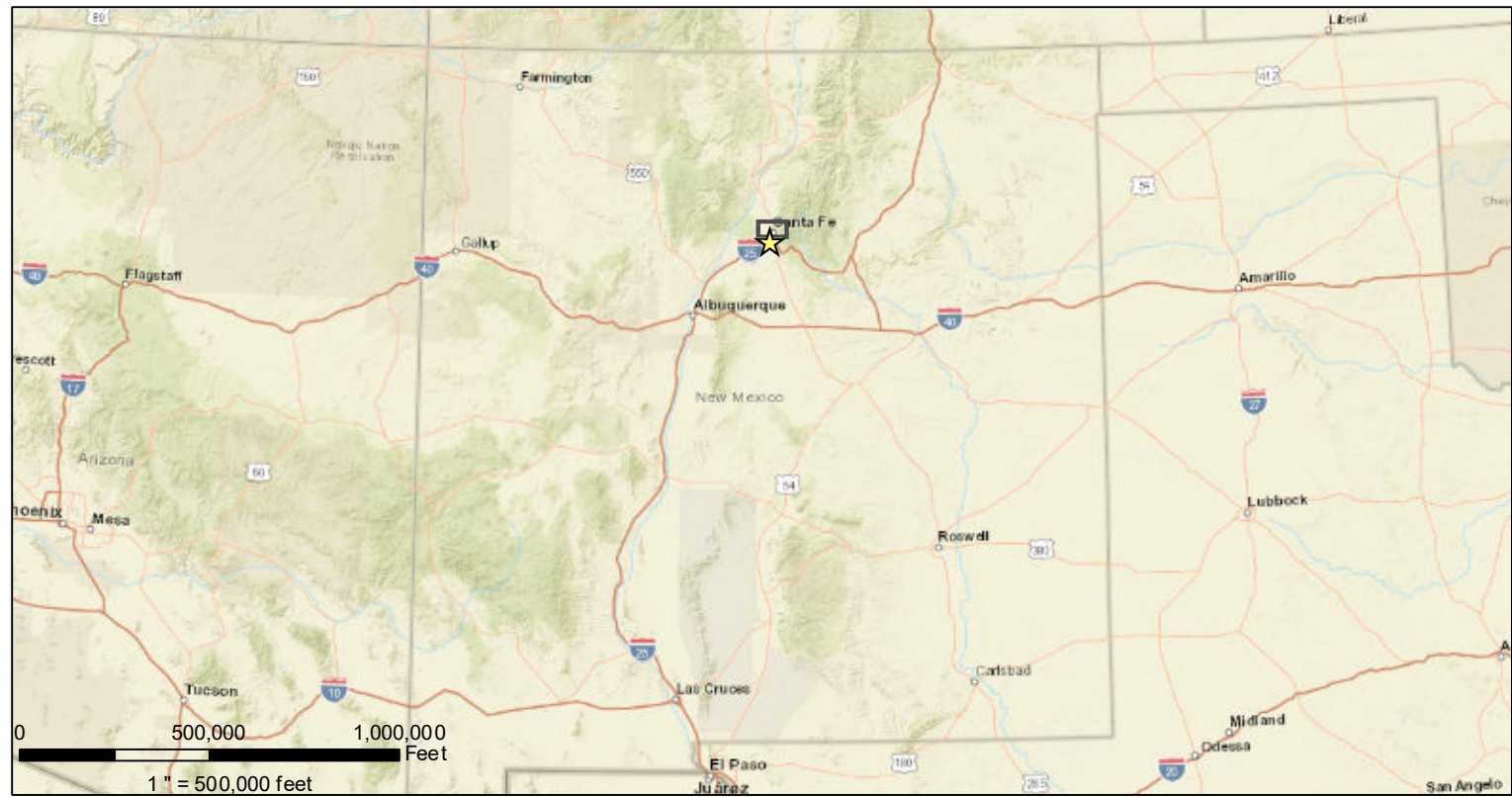
Figure 2 shows land use types and location within the study area boundary.

2.2.2 SOILS

Soil data was obtained from the National Resources Conservation Service (NRCS) Web Soil Survey for HPE. The area of interest (AOI) examined includes the northwest quadrant of NM Township 17N, Range 10E, as shown in Figure 3. Soil types within the AOI are listed by percent of total AOI in Table 1. Soil is mainly comprised of Legate-Yohalem-Zarmand complex and Adellern gravelly sandy loam.


Table 1 – Hyde Park Estates Soils

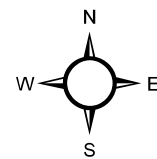
Map Unit Symbol	Map Unit Name	Acres in AOI	Percent of AOI
210	Urban land-Buckhorse-Altazano complex, 2 to 8% slopes	5	3.5%
301	Enmedio-Atalaya-Rock outcrop complex, 5 to 60% slopes	5	3.5%
303	Morenda, Fiesta, and Espanola soils, 1 to 85% slopes, flooded	1	0.7%
304	Legate-Yohalem-Zarmand complex, 5 to 50% slopes	100	70.4%
306	Adellern gravelly sandy loam, 50 to 90% slopes	31	21.9%
Totals for AOI:		142	100.0%



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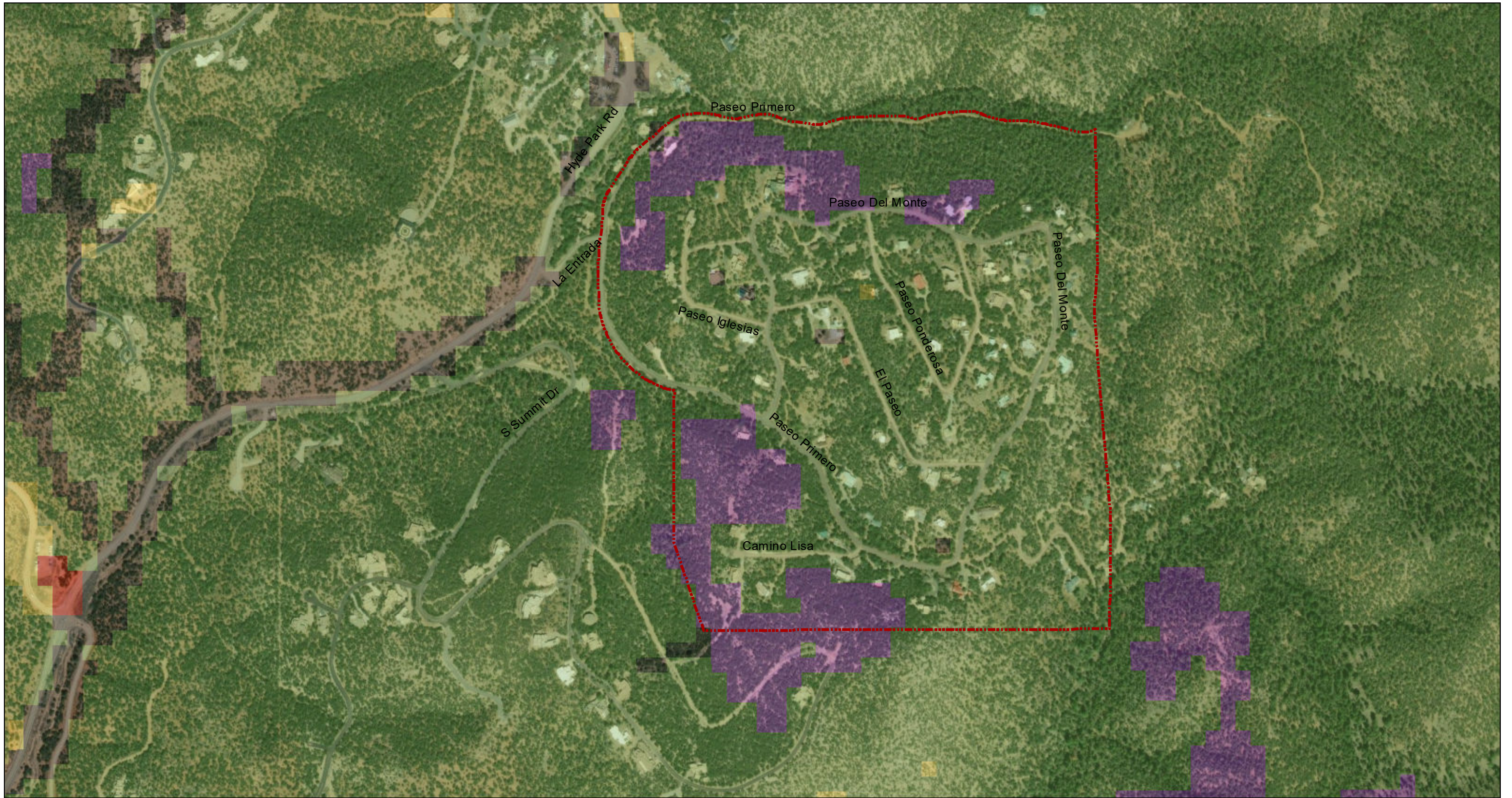
 Approximate Hyde Park Boundary



0 500 1,000 Feet
1" = 500 feet

Hyde Park Estates Water System PER

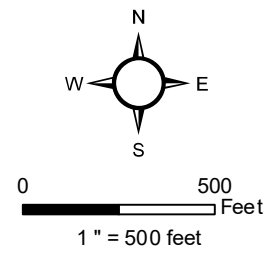
*Figure 1
Planning Area*



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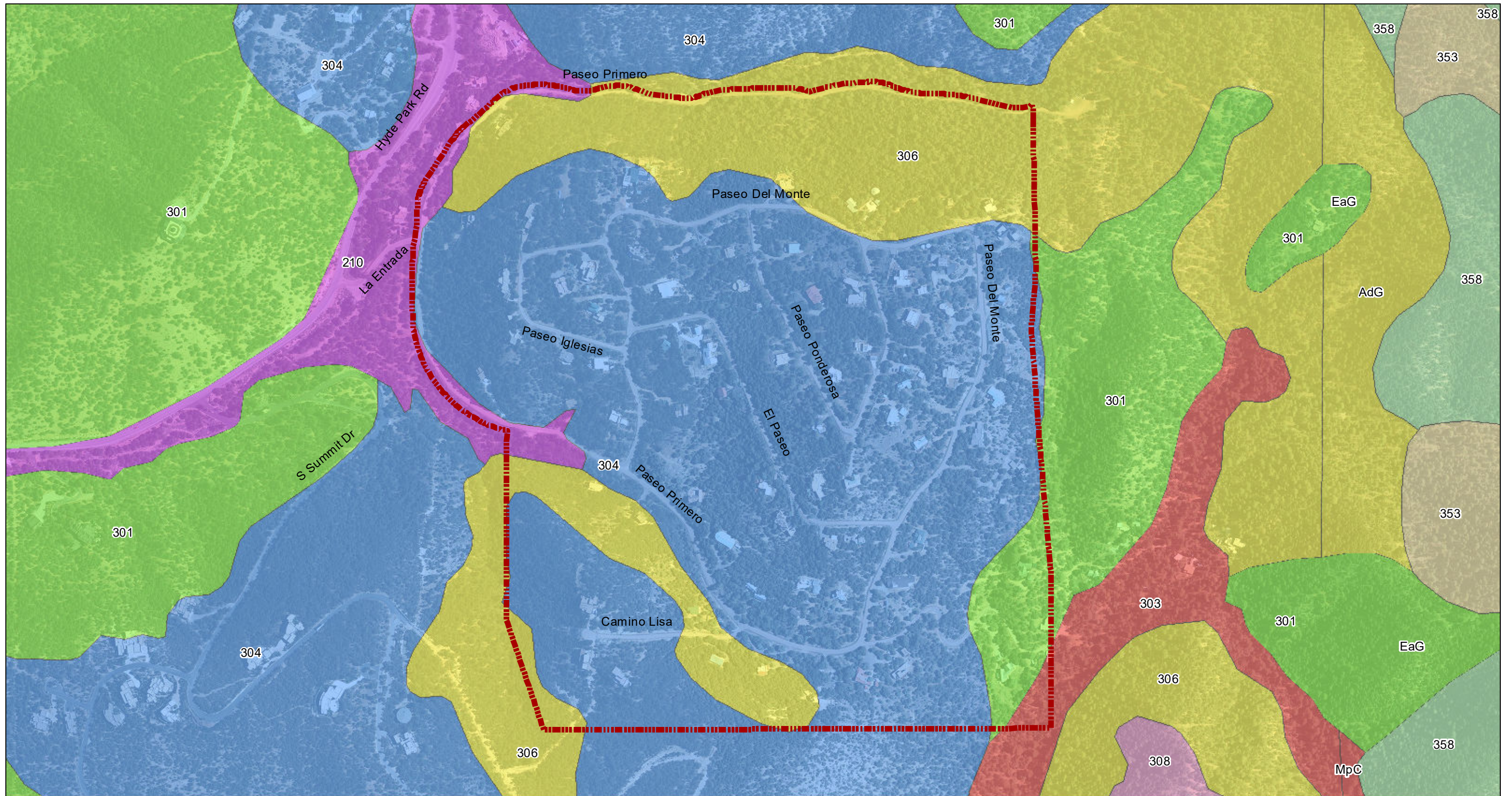
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- Approximate Hyde Park Boundary
- Extent of U.S. Rangelands**
- Forest
- Rangeland
- Transitional Rangeland
- Afforested Rangeland
- Water
- Barren, Ice, or Snow
- Developed
- Agriculture



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*Figure 2
Land Use Map*



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Approximate Hyde Park Boundary

Soil Classification

210 : Urban Land, Buckhorse, Altazano Complexes

301/ EaG : Enmedio- Atalaya, Rock Outcrop Complex

303/ MpC : Morenda, Fiesta, and Espanola Soils

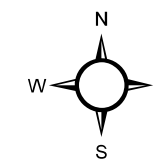
304 : Legate-Yohalem-Zarmland Complex

306/ AdG : Adellem Grafelly Sandy Loam

308 : Enmedio, Zafarano, Roch Outcrop Soils

353 : Broadmoor Family, Rock Outcrop

358 : Cortaro Family, Rock Outcrop, Hogris Family



0 400 800 Feet
1" = 400 feet

Hyde Park Estate Water System PER

**Figure 3
Soil Map**

2.2.3 GEOLOGY

GIS data illustrating the geology of New Mexico was obtained from the United States Geological Survey (USGS) website.

Figure 4 demonstrates that HPE geology is coarse-grained mixed clastic. Additionally, in the vicinity of HPE, there is a mix of plutonic rock and felsic metavolcanic rock.

2.2.4 WATER RESOURCES

2.2.4.1 *Surface Water*




HPE is located in the Santa Fe Watershed. This area receives water from the Santa Fe sub-basin, the upper Rio Grande sub-basin, and the San Juan River sub-basin. Per the San Juan-Chama Project Water contract, Santa Fe County (County) has 2,431 acre-feet/year (AFY) of dedicated Rio Grande surface water rights as of 2020.

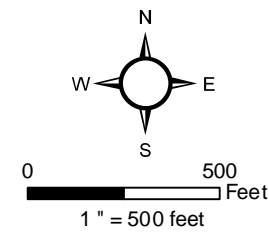
Figure 5 displays the surface water features around Hyde Park.

2.2.4.2 *Groundwater*

There were three (3) wells in the area that were used to pump water. These wells were the Yellow Cat, Grey Wolf, and Gusher. More information on these wells is included in Section 3.1.1 of this report. Since the County acquired the area, the three (3) wells have been plugged and abandoned and now the water is fed through the City of Santa Fe's waterline connection exclusively.

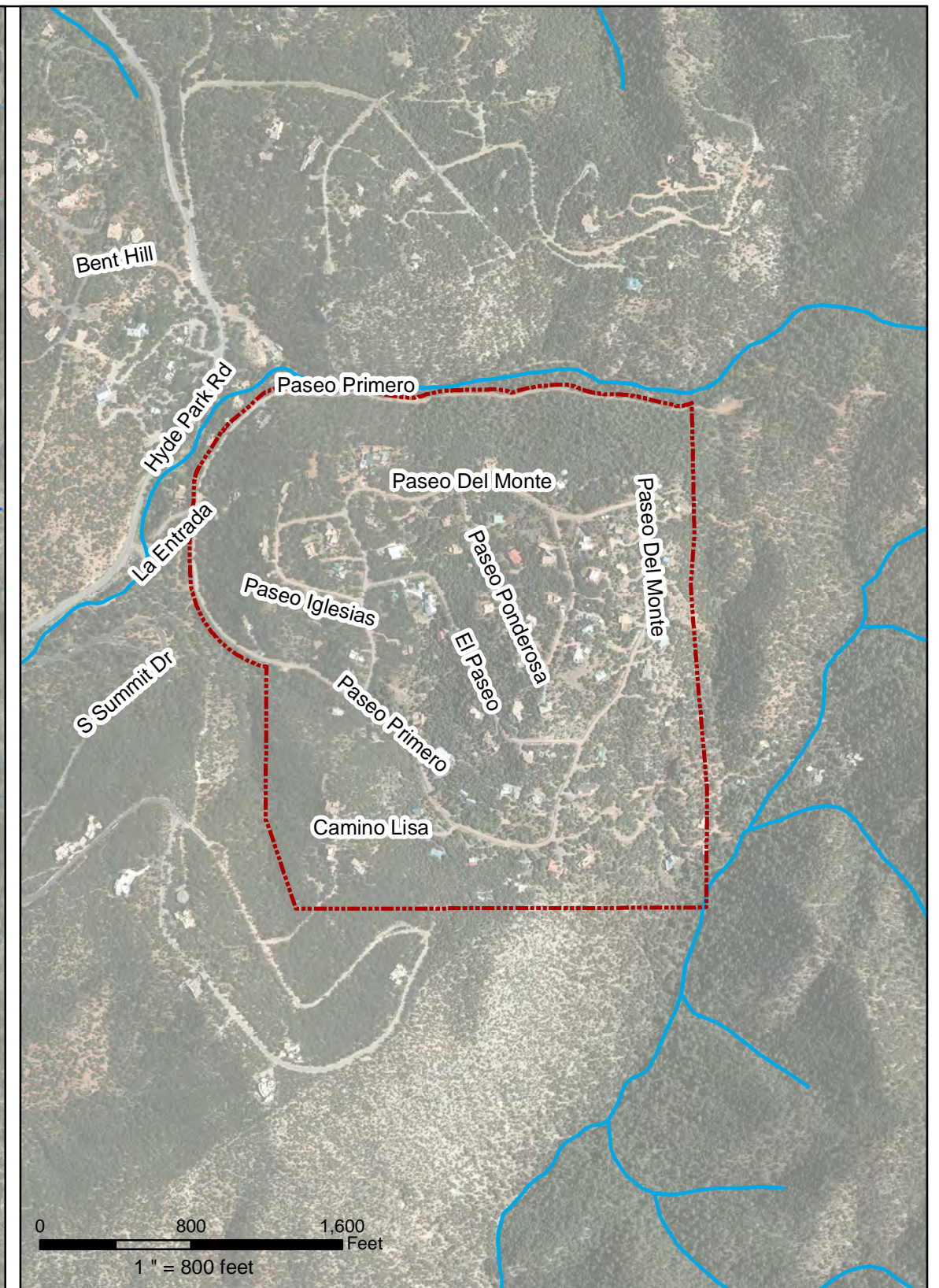
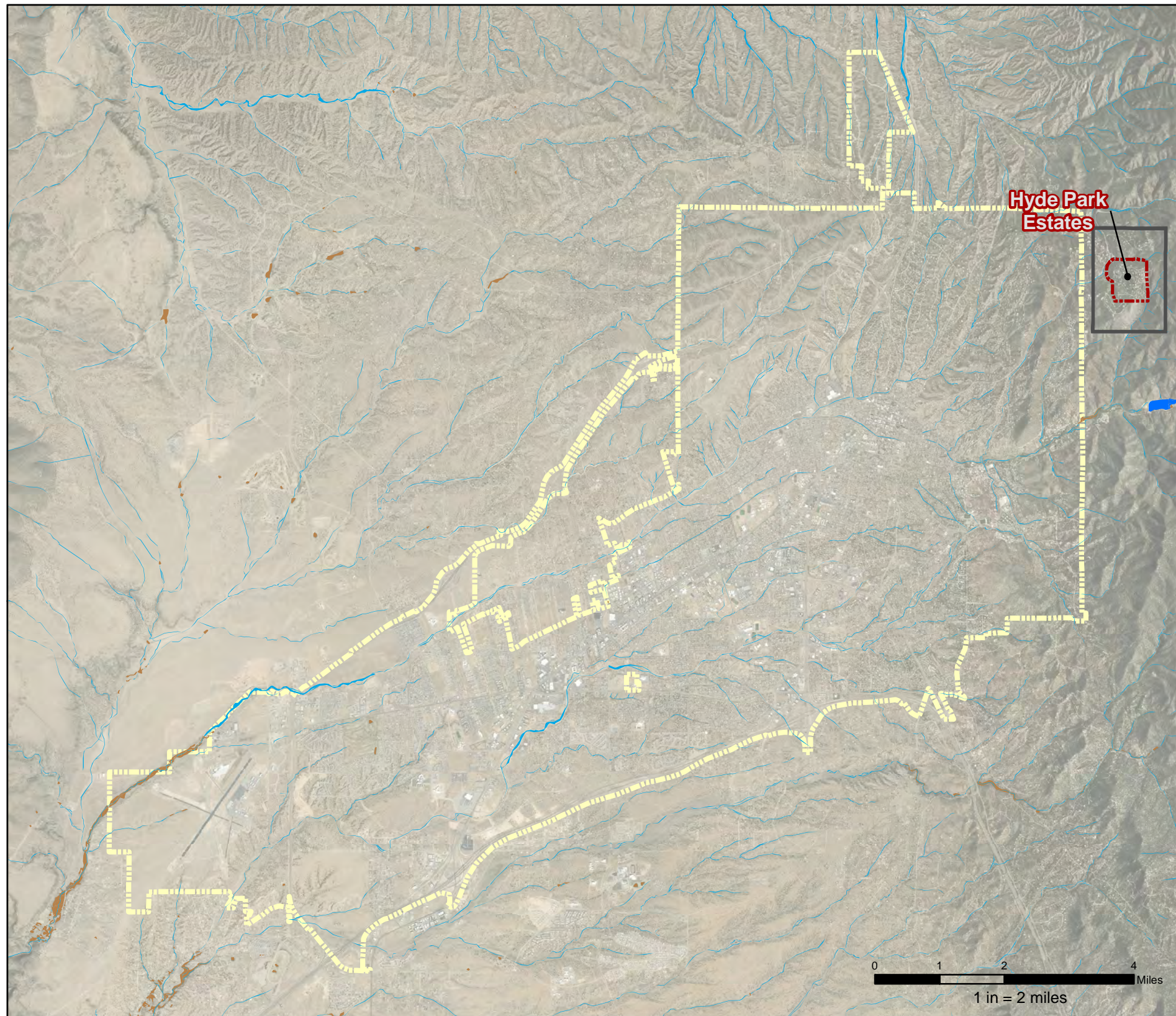


-  Approximate Hyde Park Boundary
-  Coarse-Grained Mixed Clastic
-  Plutonic Rock (Phaneritic)



Hyde Park Estate Water System PER

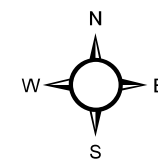
**Figure 4
Geology**



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- | | |
|-----------------|--------------------------------|
| Wetlands | Approximate Hyde Park Boundary |
| Marine | City of Santa Fe |
| Estuarine | |
| Palustrine | |
| Riverine | |
| Lacustrine | |



Hyde Park Estate Water System PER

*Figure 5
Area Surface Water Features*

2.2.5 WETLANDS

Wetlands are lands where saturation with water is the dominant factor determining the nature of soil development. The United States Fish and Wildlife Service (USFWS) provides information on the extent and status of the Nation's wetlands through the National Wetlands Inventory (NWI). The Wetlands Geodatabase was downloaded from the NWI.

The primary source of wetlands within the vicinity of HPE are the Rio Tesuque and its respective tributaries, and the Santa Fe River and its respective tributaries. Freshwater ponds and freshwater emergent wetlands occur along the reaches of both rivers, as well as their many riverine tributaries draining down from the Sangre de Cristo Mountains. These sources of wetlands are well outside of HPE, and the prominent feature in the surrounding area is Riverine.

Wetland-classified areas are shown in Figure 6.

2.2.6 FLOODPLAINS

The Federal Emergency Management Agency (FEMA) has completed a Flood Insurance Rate Map (FIRM) for Santa Fe County through the National Flood Insurance Program. HPE is located in the foothills of the Sangre de Cristo Mountains. The area is characterized by steep mountainous terrain that ranges in approximate elevation from 7,840 feet to over 8,100 feet.

The FIRM classifies HPE as Zone AE, where base flood depths as inundated by a 100-year flood have been determined, though they are anticipated to be less than 1-foot deep. The flood hazard boundary map panel number 350069 0409 E, effective June 17, 2008, and revised December 4, 2012, is included in Appendix B.



2.2.7 HISTORIC PROPERTIES

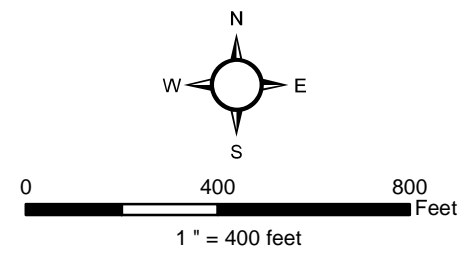
HPE does not have any historic properties in the neighborhood. The two closest cities with historic properties with historic properties are Santa Fe and Tesuque. The National Park Service's (NPS) National Register of Historic Places lists 62 historic sites in Santa Fe, NM and 1 historic site in Tesuque, NM. As the capitol city of New Mexico, Santa Fe is rooted in history with numerous historic sites and museums. All historic sites listed on the NPS website within the City of Santa Fe and Tesuque are included in Appendix C.



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 Approximate Hyde Park Boundary
 Riverine



Hyde Park Estate Water System PER

*Figure 6
Wetlands Map*

2.2.8 THREATENED OR ENDANGERED SPECIES

The USFWS is responsible for protecting the many plant and animal species that are threatened with extinction because of human activities. There are six threatened or endangered species located within Santa Fe County, as listed in Table 2. The project is not expected to permanently impact threatened or endangered species.

Table 2 – Santa Fe County Threatened and Endangered Species

Group	Common Name	Scientific Name	Status
Bird	Yellow-Billed Cuckoo	Coccyzus Americanus	Threatened
Bird	Mexican Spotted Owl	Strix Occidentalis	Threatened
Bird	Southwestern Willow Flycatcher	Empidonax Traillii Extimus	Endangered
Mammal	New Mexico Meadow Jumping Mouse	Zapus Hudsonius Luteus	Endangered
Fishes	Rio Grande Cutthroat Trout	Oncorhynchus Clarkii Virginalis	Candidate
Insects	Monarch Butterfly	Danaus Plexippus	Endangered

2.2.9 SOCIOECONOMICS, ENVIRONMENTAL JUSTICE

Executive Order 12898 established the requirement to address environmental justice concerns within the context of agency operations. As part of the National Environmental Policy Act (NEPA) process, agencies are required to identify and address disproportionately high and adverse human health of environmental effects on minority or low-income communities (Council on Environmental Quality, 1997).

The American Community Survey (ACS) produces population, demographic, and housing unit estimates. The 2019 ACS 5-Year Estimates lists median household income and poverty status in the past 12 months by family type for communities with a population exceeding 5,000 individuals. Socioeconomic data was compiled for New Mexico, Santa Fe County, and the City of Santa Fe as shown in Table 3. The survey estimates that 35,327 families live within the City of Santa Fe with a median household income of \$57,972 with 13.5% living in poverty. The survey also estimates that 61,921 families live within Santa Fe County with a median household income of \$61,200 with 12.4% living in poverty. The project is not expected to result in disproportionately high and adverse human health or environmental effects but will instead improve conditions for the area and its residents.

The 2020 ACS estimates were not completed due to Covid-19; experimental data was released instead, which was not used in this analysis. The 2021 ACS estimates are still not available as of the time of this submittal.

Table 3 – Income and Poverty Estimates

2018 ACS 5-Year Estimates	Median Household Income	Total Households	Persons in Poverty (%)
New Mexico	\$49,754	780,249	18.2%
Santa Fe County	\$61,200	61,921	12.4%
City of Santa Fe	\$57,972	35,327	13.5%

2.3 POPULATION TRENDS

Population data was obtained from the U.S. Census Bureau for 1990, 2000, 2010, and 2020 (estimate). Additional data was obtained from The University of New Mexico (UNM) Geospatial and Population Studies (GPS) Population Research Unit for future population projections. Santa Fe County posted a growth rate of 30.7% during the 1990’s, and the growth rate declined in the following decade. The population of HPE was 155 at the time of the 2000 census and 166 in 2010. Since then, HPE has experienced additional growth, increasing to a population of 285 in 2020, according to the U.S. Census Bureau. A summary of this information is included in Table 4.

Additional growth in HPE is limited to the 11 undeveloped parcels within the service area.

Table 4 – Census Data

Location	1990 Census	2000 Census	2010 Census	2020 Estimate	2040 Estimate
New Mexico	1,515,069	1,819,046	2,065,194 ¹	2,059,179	2,132,755 ¹
Santa Fe County	99,504	125,468	144,555 ¹	150,488 ¹	158,420 ¹
Santa Fe	801	1,601	67,947	85,627	-
Hyde Park Estates	53	155	166	285	-

1. From UNM GPS Population Research Unit.

2.4 COMMUNITY ENGAGEMENT

The County will give public notice and hold public meetings to inform water customers prior to any construction projects.

3 EXISTING FACILITIES

3.1 EXISTING SYSTEM

The HPE Water System consists of four primary components:

1. Flow meter connection to City of Santa Fe for HPE supply;
2. Two (2) 30,000-gallon storage tanks;
3. Eva Maintenance Shack booster station; and
4. Approximately 14,700 feet (2.8 miles) of 2-inch and 4-inch distribution waterlines.

See Figure 7 for a map view of the existing HPE water system.

In addition to those listed, other components considered in this PER include isolation valves and customer meters.

3.1.1 SUPPLY

Prior to 2002, the HPE's drinking water came from its own wells. By 2014, per the Valuation Report, 59% of HPE Water System water supply was through its groundwater wells and 41% from the City of Santa Fe. The Big Eva Well, Little Eva Well, and Adam Well were retired while HPECDWA still maintained the system. The Gusher Well, Gray Wolf Well, and Yellow Cat Well were all plugged and abandoned prior to Santa Fe County's acquisition of the system. Table 5 provides historical water usage of the HPE Water System when supplied by wells and supplemented with City of Santa Fe delivery. This water usage data comes from the Valuation Report.

HPE is now supplied entirely from a connection to the City of Santa Fe Water System. HPE is located at the highest elevation section of the City of Santa Fe Water System. To get to HPE, the water travels through the 1-million-gallon (MG) Dempsey Tank in Pressure Zone 0 (elevations 7,433 feet to 7,708 feet) and boosted through the Summit Booster Station to the 0.5 MG Summit Tank that supplies Pressure Zone 00 (elevations 7,610 feet to 7,881 feet). Water is fed from the Summit Tank to HPE through approximately 4,600 LF of 6-inch and 12-inch PVC waterlines in South Summit Drive and Hyde Park Road.

HPE is supplied by the 6-inch waterline in La Entrada. The supply goes through a 2-inch master meter installed by the City of Santa Fe. The supply line is further reduced and goes through a ¾-inch master meter installed by HPE to ensure billing from the City of Santa Fe was accurate. Photo 1 shows the La Entrada waterline connection, and Photo 2 shows the second meter installed by HPE.



Legend

- P Booster Pumps
 - W Plugged/Abandoned Wells
 - X Isolation Valves
 - Water Storage Tank
- Waterlines**
- 2 inch PVC
 - 4 inch Ductile Iron
 - City of Santa Fe Waterlines
 - Approximate Hyde Park Boundary

Hyde Park Estate Water System PER

Figure 7
Existing Water System

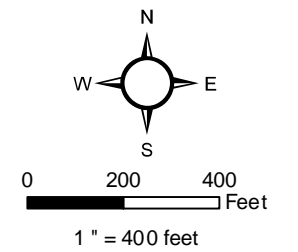


Table 5 – Historical Water Usage¹

Year	HPE Wells (MG)	City of Santa Fe (MG)	Total Water Use (MG)
1981	4.31	0	4.31
1982	4.73	0	4.73
1983	5.12	0	5.12
1984	7.52	0	7.52
1985	4.74	0	4.74
1986	4.11	0	4.11
1987	4.34	0	4.34
1988	2.68	0	2.68
1989	4.23	0	4.23
1990	3.70	0	3.70
1991	3.37	0	3.37
1992	2.46	0	2.46
1993	4.23	0	4.23
1994	3.35	0	3.35
1995	4.45	0	4.45
1996 ²	3.96	0	3.96
1997	2.78	0	2.78
1998	2.11	0	2.11
1999	1.97	0	1.97
2000	1.75	0	1.75
2001	1.68	0	1.68
2002	1.83	1.22	3.05
2003	1.58	1.80	3.38
2004	1.33	1.59	2.92
2005	1.70	1.30	3.00
2006	1.72	1.42	3.14
2007	1.49	1.34	2.83
2008	1.33	1.65	2.98
2009	1.43	1.43	2.86
2010	1.39	1.56	2.95
2011	2.36	0.36	2.72
2012	1.94	0.88	2.82
2013	1.62	1.15	2.77
2014 ³	-	-	-
2015 ³	-	-	-
2016 ³	-	-	-
2017 ³	-	-	-
2018 ³	-	-	-
2019 ³	-	-	-
2020	0	3.1	3.1
2021	0	2.7	2.7

1. Table Information from Pages 3 and 4 of Valuation Report
2. Connection to City of Santa Fe Established
3. Data not available



Photo 1 – Hyde Park Estates and City of Santa Fe Water Connection



Photo 2 – Redundant 3/4-inch Meter Installed by Hyde Park Estates

Water is chlorinated by the City of Santa Fe prior to coming through the HPE connection. The water that is boosted through the EVA Maintenance Shack receives additional disinfection by UV treatment and chlorination through hypochlorite addition. The County is considering discontinuing use of UV treatment as they have recently started chlorinating with hypochlorite at the Maintenance Shack.

3.1.2 30,000 GALLON STORAGE TANKS

The HPE water system includes two 30,000-gallon storage tanks. The tanks are identical, and the details are listed in Table 6.

The tanks are filled from the existing Eva Maintenance Shack Booster Station and then used to serve the houses in the neighborhood. Appendix A includes the as-built drawings for the tank site plan and tank drawings. Photo 3 is an image of the two existing storage tanks.

Table 6 – Storage Tank Data

Name	Install Date	Overflow Elevation (feet)	Diameter (feet)	Volume (gallons)	Height (feet)	Tank Type
West Tank	1985	8,121	16	30,000	20	Steel - Grounded
East Tank	1985	8,121	16	30,000	20	Steel - Grounded



Photo 3 – Existing Water Storage Tanks

3.1.3 BOOSTER PUMP STATION

The booster station is also referred to as the Eva Maintenance Shack. The structure is accessed by a gated dirt road. This dirt road is owned by the County but utilized by a private residence located northwest of the booster site. The Eva Maintenance Shack is a 12-foot by 16-foot frame stucco house with a concrete floor. The building was constructed in approximately 1995 and is equipped with electricity and heat.

The booster pump inside the building is a single 18 gpm pump, with a 1.5 hp motor and no redundancy. The pump has the capacity to transfer 30,000 gallons per day, matching the volume of one of the HPE tanks. However, the pump typically runs for only 4 hours/day during the winter (5,000 gallons) and 12 hours/day during the summer (15,000 gallons) and operates based on a timer.

Inside the building there is also a flow meter, UV filter, hypochlorite tank, and back flow preventor. The equipment within the booster station is shown below in Photo 4.

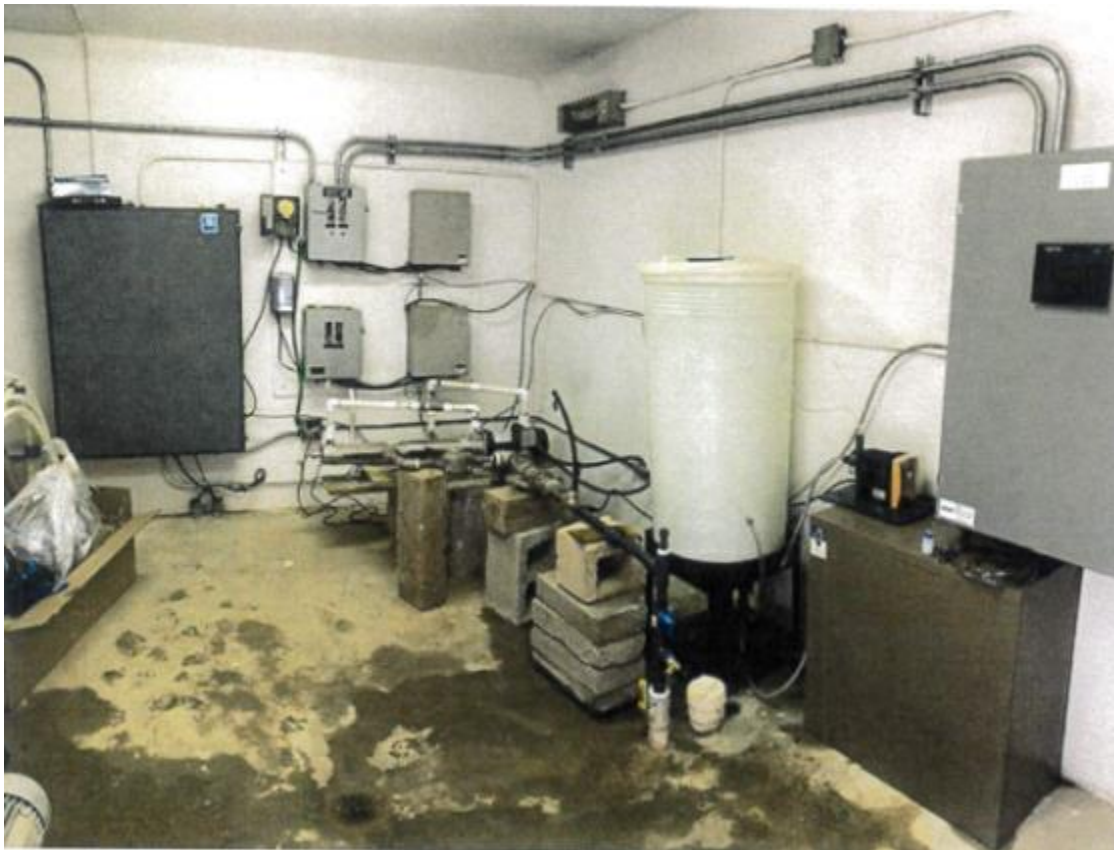


Photo 4 – Existing Pump in Eva Maintenance Shack

3.1.4 DISTRIBUTION NETWORK

The distribution waterlines of the HPE Water System consist of approximately 14,700 LF, or 2.8 miles. The waterlines vary in diameter from 2-inch to 4-inch. The 2-inch waterlines are made of polyvinyl chloride (PVC) and the 4-inch waterlines are made of ductile iron.

Table 7 reports the lengths of pipe present in the distribution system by diameter.

Figure 7 (see Section 3.1 - Existing System) shows which pipes are currently 2-inch PVC and 4-inch ductile iron.

Appendix A includes the as-built drawing for the pipe material, meters, valves, service manholes, and service taps in the system.

Table 7 – Linear Foot of Pipe by Diameter

Pipe Diameter (inches)	Length (feet)
2	5,099
4	9,591
TOTAL	14,690

There are 12 isolation valves in the network which may be operated in the event of a leak or line break. The valves can be used to isolate portions of the system and maintain service to existing customers. The methodology for locating an existing leak or line break is included in Appendix D.

3.2 CONDITION OF EXISTING FACILITIES

3.2.1 WATER MODEL

A model of the water system was developed using the InfoWater Suite 12.4 from Innovyze to evaluate the condition and capacity of the existing water system and to evaluate alternative solutions to mitigate weaknesses in the system. The model was used to provide information on existing system pressures and available fire flows. This model and its corresponding outputs provide the basis for identifying the capacity and condition of the current system.

Model operations are based on input received from the County. As noted previously, peak season corresponds with the Eva Maintenance Shack running 12 hours/day. Consequently, the model has been loaded with demands totaling approximately 15,000 gallons per day. All HPE operations are completed manually or with a timer. The County desires that operations be automated to the greatest extent possible.

3.2.2 SUPPLY

As stated in Section 3.1.1, HPE is supplied by the City of Santa Fe water system. Supply is through a 6-inch PVC waterline which then is delivered through a 2-inch meter and ¾-inch meter. The ¾-inch meter drops the pressure by about 6 psi on its way to the booster station. This currently does not impact customer pressures as no customers are being fed from this line. Additionally, this does not appear to be adversely impacting the operations at the Eva Maintenance Shack as the pumps are operating near their design point.

3.2.2.1 *Capacity and Condition*

The supply infrastructure is in fair condition, though it relies on manual oversight to maintain operations. The Santa Fe County system is not contiguous, and operators may need to drive over an hour to investigate a call concerning HPE. Therefore, the ability to monitor tank water levels remotely, automate on/off set points for booster station operations, and have digital notification of alarms are desirable to assist in the management of the water system.

The capacity of the City of Santa Fe water system is sufficient to maintain supply to HPE. As noted previously, the daily demands of HPE range between 5,000 and 15,000 gallons per day.

In the event the supply from the City of Santa Fe water system is interrupted, HPE is estimated to have between 4 and 12 days of storage based on the existing storage tanks.

3.2.2.2 *Water Quality*

The source water for HPE is a mix of surface and groundwater which is treated by the City of Santa Fe. Due to the location of HPE in relation to the Canyon Road Water Treatment Plant and lower demands in the area, HPE primarily receives surface water from this plant. This surface water is treated by the City of Santa Fe and disinfected with chlorine prior to it passing through the HPE master meter. The New Mexico Environment Department's (NMED) disinfection requirements derive from 40 CFR Part 141 - National Primary Drinking Water Regulations.

Prior to a monthly water sample testing positive for Total Coliform in August 2022, HPE was disinfecting its water supply with UV at the booster station to provide supplemental disinfection prior to delivery at residences. There is no specific requirement that HPE must further disinfect its water supply; however, due to low chlorine residual in the water supply HPE receives from Santa Fe, and the August 2022 water sample which tested positive for Total Coliform, HPE has begun treating the water with supplemental chlorine in the form of

hypochlorite at the booster station in place of the UV system (see Appendix E for HPE chlorine residuals). With supplemental chlorine now being added to surface water in an area with low demand, it is recommended that active mixing systems and power vents be installed in the 30,000 gallon storage tanks to facilitate system water mixing and turnover. This will help prevent the formation of DBPs, which are regulated contaminants by NMED. Additionally, by reducing water age and promoting mixing, the system may lower the likelihood of further water samples testing positive for bacteria if the chlorine residual is more evenly dispersed through the HPE water system. Furthermore, the mixing system will help prevent icing of the water within the tanks.

3.2.2.3 *Water Age*

There are water age concerns within the distribution network of HPE. The tanks have a single inlet/outlet line, which may contribute to low turnover, older water in the tank. The system also has low demands and dead-end lines. This may contribute to aging water in the system which may reach customers with a low chlorine residual. Since the source water is surface water, older water that contains trace organic materials may also interact with the chlorine in the system and contribute to the formation of DBPs, which the County wishes to avoid.

Assuming water is fully consumed prior to the introduction of new supply, the peak day turnover for HPE is approximately 4.5 days with the existing 2- and 4-inch lines. The minimum turnover time is approximately 14.5 days with the existing system. If all the lines were upgraded to 6-inch lines, the peak turnover is approximately 5.5 days. The minimum turnover time is approximately 16 days with the proposed improvements.

Another scenario that was analyzed is the water turnover for the dead-end line in the southeast part of the system. The peak day turnover would increase from 6 hours to 2.28 days with the pipe diameters increasing to 6 inches. The minimum turnover time would increase from 18.25 hours to 6.8 days.

While the turnover time may increase with upgrades to the piping system, the proposed improvements also account for adding mixers to the 30,000-gallon tanks which will promote mixing and turnover in the tanks.

It is important to note that new supply is moving through the City meter as it is being consumed in HPE. Consequently, the calculations provided in this analysis are likely best case scenarios. With a single inlet/outlet to both tanks, when the booster station is running the water within the tanks is remaining in the tanks and stratifying while the newer water is being distributed throughout the system. The water will age longer in the tanks until a high

demand period and/or when the pumps are not running, and the older water will enter then system and be consumed. These operations are further justification that a mixing system is beneficial to HPE as water will not stratify within the tank and ensure complete mixing. Additionally, maintaining tank levels based on level control through a SCADA system will allow the tanks to draw and turnover more frequently than if tank levels are maintained by a timer.

3.2.3 STORAGE

3.2.3.1 *Capacity and Condition*

The tank site is located in the northeast section of HPE. The two tanks total 60,000 gallons. This volume equates to a 500 gpm fire flow for two hours. However, 500 gpm of fire flow is not achievable throughout the development as a result of small diameter pipes and low residential pressures in the vicinity of the ground storage tanks.

Based on existing demands the volume of storage is sufficient to serve the development and the second tank provides full redundancy in the event a tank is offline for maintenance. A new isolation valve is required to isolate the east tank from the system for maintenance based on the existing valve configuration.

The existing tank site is space constrained. The north side of the tanks abuts the roadway. The south portion of the parcel is an earthen wall on a property line. The electrical lines in the area go directly overhead of the existing tanks. Consequently, the ability to perform maintenance on the tanks is challenging.

The County owns the adjoining parcel to the east, which is approximately 40-foot by 60-foot. However, while the existing site has space constraints, the existing storage is sufficient to serve HPE. The adjacent parcel would have similar constraints if developed. Therefore, no improvements have been identified which would leverage or require development of this parcel at this time.

The storage tanks are not equipped to prevent ice formation in the tanks. Due to the low temperatures in this area, prevention of ice formation in the tank is a concern of the County. An active mixing system to improve water quality will also help prevent ice formation in the winter months.

The internal condition of the tanks was not evaluated, and an inspection of these facilities should be completed to determine if any recoating or desilting will be required within the tanks. The system would need to take the tanks offline in order to inspect the tanks, or hire divers to inspect the tanks while they remain in service.

The tanks need to remain full to provide maximum available pressures to customers which means that divers would be needed to perform an internal inspection.

3.2.4 BOOSTER PUMP STATION

3.2.4.1 *Capacity and Condition*

The Eva Maintenance Shack is accessed by a shared dirt road located within County right-of-way (ROW). The roadway is shared with a residential customer and the relationship with the customer can be contentious as the access road is narrow and easily blocked if more than one vehicle is present. Additionally, access can be dangerous if the dirt road is muddy or icy after it rains or snows. Consequently, regrading or widening of the existing roadway should be considered as well as installing gravel or pavement up to the Eva Maintenance Shack to improve access. Another option is to use the ROW near 2205 Paseo Primero on the west side of the road and construct a new booster station. There is an approximately 100-foot by 28-foot space of land between the ROW and the adjacent parcel not owned by the County. The County may also consider purchasing any of the vacant lots near the entrance of HPE to facilitate any new booster station improvements. The vacant parcels would be more than sufficient to allow for the construction of a 10-foot by 20-foot booster station structure.

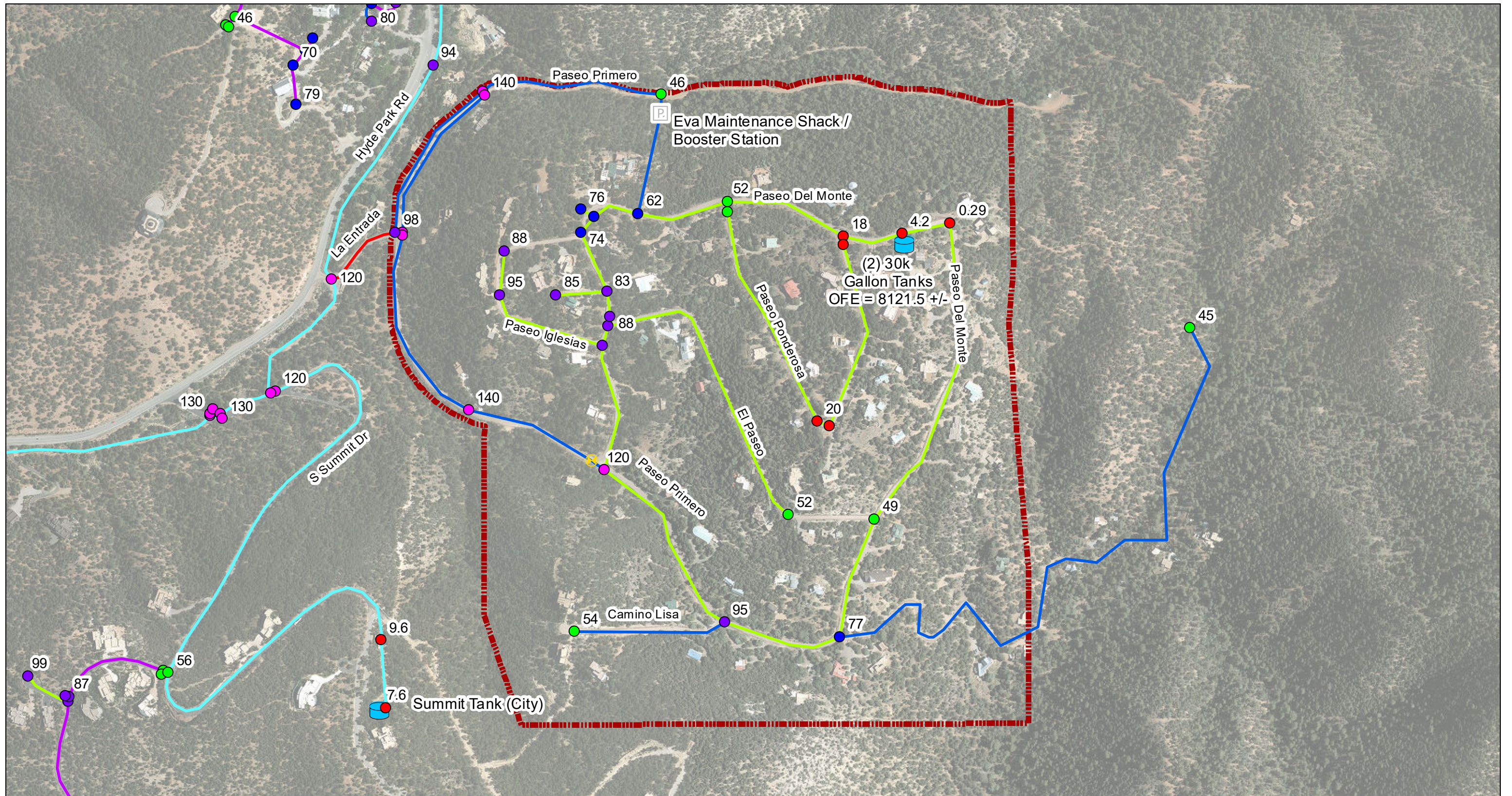
The building itself is in fair condition and has sufficient capacity to be equipped with a second booster pump to provide redundancy to the existing pump.

It is assumed the UV treatment is no longer being used with the addition of the hypochlorite system.

3.2.4.2 *Pressures and Flow Conditions*

Currently, the HPE customer pressures are managed off the water level in the two 30,000-gallon tanks. Using an extended period simulation (EPS) system, pressures and head losses were observed in the water model under peak day conditions. The meter pressures are projected to range between 2 psi and 124 psi, as shown in Figure 8. System pressures in the northeast portion of the HPE are typically less than those in the remainder of HPE due to significant grade changes. Customers with low pressures (those higher than the elevation of the tanks) are assumed to have individual private boosters maintained by the property owner. This assumption should be verified by the County and noted in the utility billing system notes.

The low pressures observed east of the tank are projected pressures within the roadway. Actual customer dwellings are lower than the roadway and therefore resulting



Minimum Pressure (PSI)

- less than 40
- 40 ~ 60
- 60 ~ 80
- 80 ~ 100
- 100 ~ 130



Tanks



PRV (being bypassed)



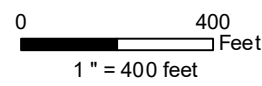
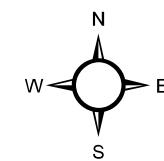
Booster Pumps



Approximate Hyde Park Boundary

Pipe Diameter (in.)

- 2
- 4
- 6
- 8
- 12



Hyde Park Estates Water System PER

Figure 8
Alternative 1 Minimum Water Pressure

pressures are greater than what is shown on the figure.

According to the NMED Recommended Standards from Water Facilities (2006) a water distribution system should be able to maintain customer pressures between 60 and 80 psi, and pressures should not fall below 35 psi. The pressure ranges within HPE exceed the upper and lower boundaries of the NMED guidelines.

New Mexico Administrative Code Title 17 – Public Utilities and Utility Services, Chapter 12, Section 17.12.750.12 - Minimum Standards For Design, Construction, and Operation of Water Utilities - Pressures notes that other minimum normal operating pressures are applicable in special agreements or in approved tariff sheets within delineated areas set forth on the utility’s Commission. Consequently, while some HPE customer pressures may be outside the recommended standards, this evaluation does not seek to rectify all high or low customer pressures.

NMED recommends that available fire flow should be between 500 and 1,500 gpm for two hours while maintaining system pressures above 20 psi for a single-family home. (NMED, 2006). A fire flow scenario was run with fire protection demands of 500 gpm assigned to hydrant junctions and the requirement of maintaining a minimum system pressure of 20 psi. HPE is not able to provide 500 gpm, particularly at dead-end lines with the smaller diameter system pipes. The results of the modeled fire flow scenario are shown in Figure 9.

When the County acquired HPE, the agreement stated that the level of fire service will remain as is. Therefore, the proposed alternatives were not developed to directly address fire protection.

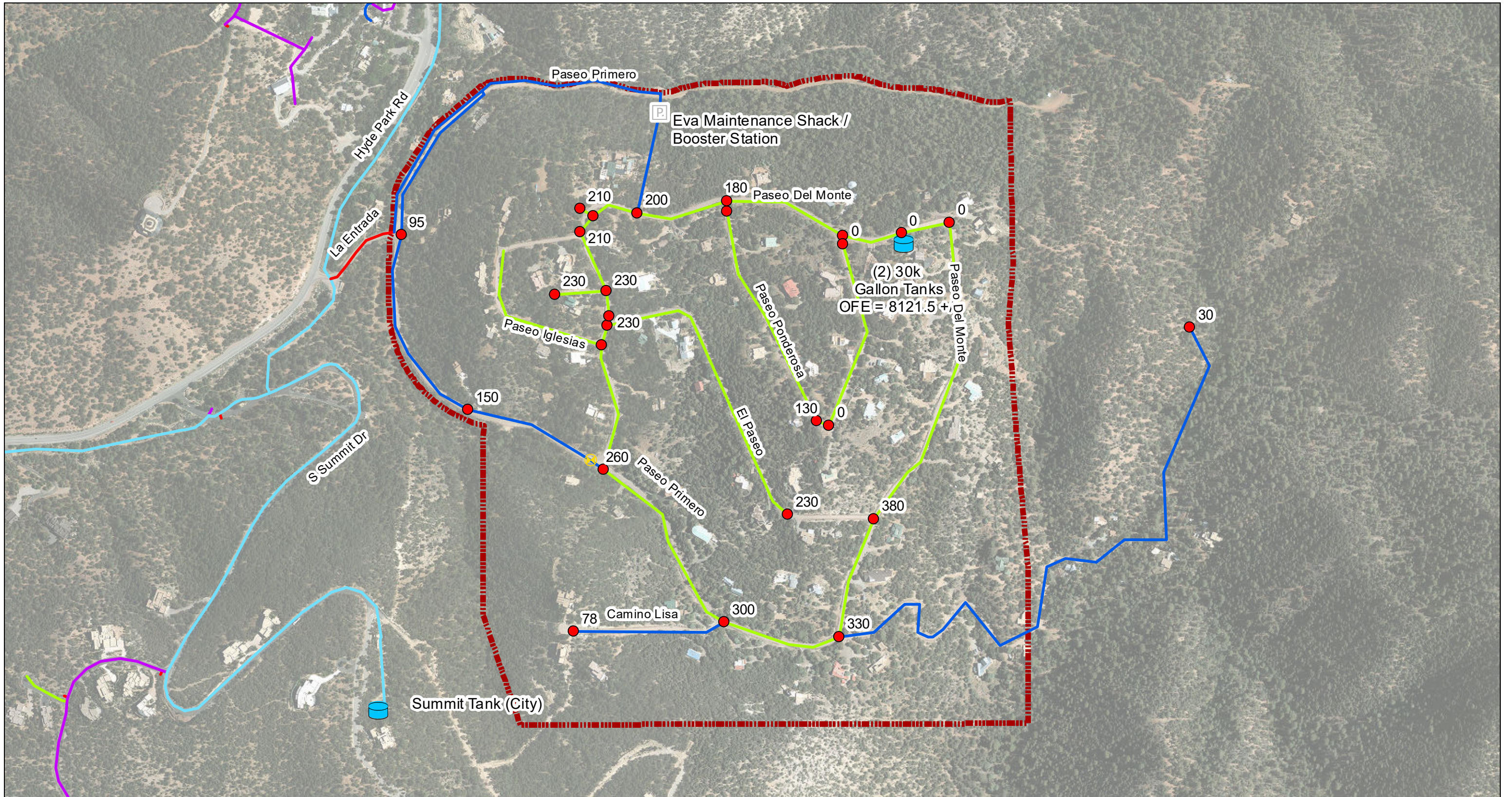
3.2.4.3 Distribution System (waterlines, PRVs, and meters)

The HPE water distribution system is in fair condition. As previously stated, the distribution is a mix of 2-inch PVC waterlines and 4-inch ductile iron pipe.

Since the County acquired HPE, three line breaks have occurred in the 4-inch ductile iron pipe due to poor bedding. Locating a line break prior to surfacing is challenging due to limited isolation valves within the system and existing terrain. On a site visit to develop this report, a process for troubleshooting the system was discovered and is included in Appendix D.

To address pipe failure multiple options have been considered including:

- Slip lining the existing ductile iron pipe: This will make the interior diameter of the pipes less than 2-inches, resulting in zero fire protection. This does not resolve conditions of poor bedding but allows the ductile to protect the new waterline.



Available Hydrant Flow (GPM)

● less than 500

● Tanks

⊗ PRV (being bypassed)

Ⓟ Booster Pumps

⎓ Approximate Hyde Park Boundary

Pipe Diameter (in.)

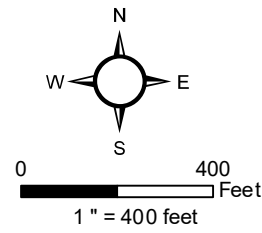
— 2

— 4

— 6

— 8

— 12



Hyde Park Estates Water System PER

Figure 9
Alternative 1 Projected Hydrant Flow

- Pipe bursting the existing ductile iron pipe: This will interrupt service to customers and construction will be required to transfer the service to the new waterline. This does not resolve poor bedding.
- Waterline replacement: Waterline replacement will resolve the bedding and backfill concerns and will allow the County to increase the waterline sizing as desired.

For the PER, waterline replacement is included as part of Alternative 3. Slip lining is considered to provide more adverse effects to the system by decreasing the pipe diameters, and pipe bursting does not fix the underlying problem of poor bedding accelerating pipe deterioration.

The pressure reducing valve at the intersection of Paseo Primero and Paseo del Monte is currently being bypassed. The PRV vault is a low-profile vault which is awkward to work in. No complaints have been reported as a result of this operation, and the County is not aware of any adverse effects as a result of higher pressures below the PRV.

BHI and the County field-investigated the connectivity of the distribution lines below the PRV. While looping is possible around Paseo Primero downstream of the HPE master meter, based on record drawings, the distribution line going to the Eva Maintenance Shack is not hydraulically connected to the 2-inch waterline serving the residences along Paseo Primero.

There are four dead end waterlines in HPE. It is recommended that looping be completed on the west end of Paseo Primero and at El Paseo as looping these lines will provide increased redundancy to HPE. Additionally, by looping these lines water will not become stagnant during low demand periods. Looping Camino Lisa and the far east portion of Paseo Primero does not make sense based on the system configuration and proximity to other waterlines. These dead-end waterlines should have flushing devices installed to maintain water quality for existing customers.

Lastly, for the existing system assessment, some meter vaults connecting to the distribution are unsafe and have limited access due to depth and/or location. (i.e., some vaults are 5 feet deep and/or located in driveways). Photos 6 and 7 illustrate the existing condition of the meter vaults. All vaults do not meet County standards and are to be replaced.

3.3 FINANCIAL STATUS OF ANY EXISTING FACILITIES

The County’s water and wastewater systems are operated, maintained, and improved through consolidated proprietary funds to be used for utilities, regional planning, and more. Appendix F includes the Santa Fe County Financial Audit for the 2021 fiscal year. Table 8 summarizes the operating revenues and expenses for 2021.

Table 8 – 2021 Utilities Fund Revenues and Expenses

Utilities Consolidated Fund			
Operating Revenues	Operating Expenses	Capital Contributions	Change in Net Position
7,010,240	\$7,072,666	\$11,283,698	\$11,143,384



Photo 6 – Existing Meter Vault Example in HPE



Photo 7 – Existing Meter Vault Example in HPE

3.3.1 RATES

The HPE subdivision consists of approximately 78 residential service connections. The water rates for the County of Santa Fe follow a billing structure based on meter size and water usage. For each month, there is a base rate of \$24.68 (for a ¾-inch customer meter) in addition to a per-volume charge of \$7.44 per thousand gallons of potable water used for the first 4,000 gallons used. The rate increases sequentially for every additional 4,000 gallons of water used. The water usage chart is included in Appendix F.

3.3.2 Debts and Reserve Accounts

Santa Fe County currently holds capital assets through investments, property, taxes, construction in progress and infrastructural assets (roads, bridges, etc.). Table 9 summarizes the financial value of the County’s assets and liabilities, which determines the County holds no revenue from assets. This table is from the *Santa Fe County Statement of Fiduciary Assets and Liabilities - June 30, 2021*, which is included in Appendix F.

Table 9 – Santa Fe County Assets and Liabilities

Total Assets	\$12,377,067
Total Liabilities	\$12,377,067

4 NEED FOR PROJECT

4.1 HEALTH, SANITATION AND SECURITY

The existing HPE Water System has several weaknesses to be addressed by a capital improvement project. The primary concerns are:

1. Booster station redundancy and inefficient operations at the Eva Maintenance Shack (Booster Station);
2. Storage Tanks are not equipped to prevent ice formation;
3. Low water turnover rates in the system and prevention of DBPs;
4. Dead-end lines;
5. Unsafe meter assemblies;
6. Lack of isolation valves;
7. Regular occurrence of line breaks; and
8. Supply redundancy.

Fire flow is limited within HPE. This is not considered a deficiency as the purchase agreement between Santa Fe County and HPECDWA stipulates that “The County will provide service only at the level of service that the Association currently provides, including fire protection.”

4.2 AGING INFRASTRUCTURE

The age of the existing system is approximately 70 years old. Updating the system infrastructure to meet current standards and automate operations and controls will result in a more reliable and efficient system to customers as well as for County management.

5 ALTERNATIVES

5.1 INTRODUCTION

Four capital improvement project alternatives were developed to address the system's weaknesses and future needs. The proposed alternatives include:

- Alternative 1 – No Action Taken; Meter Can Replacement Only.
- Alternative 2 – Booster Station Improvements, Booster Station Access Road Improvements, Water Meter Improvements, and automated controls and remote monitoring, including SCADA.
- Alternative 3 – New Booster Station and Waterline Improvements.
- Alternative 4 – Redundant Connection to City System, Waterline Improvements, and New Booster Station at Summit Tank.

5.2 DESIGN CRITERIA

Proposed alternatives were subject to the design criteria recommended as best practices for small municipal water systems by regulatory and other binding documents such as the acquisition agreement (see Appendix G). The design criteria used to evaluate HPE are summarized in this section.

5.2.1 STORAGE TANK REQUIREMENTS

It is recommended that water storage facilities are designed to provide the following types of storage.

- Operational/Equalization Storage: Volume of water required for peak hour demands such that normal operation of the system should not be interrupted by a demand surge.
- Fire Protection Storage: Volume of water maintained for fighting potential fires. If there is a lack of fire protection storage based on the calculations it will not be considered a deficiency as the acquisition agreement states that the level of fire service will remain as is.
- Emergency Storage: Volume of water for maintaining supply to customers in the event of a power outage. This level of storage may be omitted if backup power is provided at each tank's supply well.

These elements are defined in AWWA M32, 2012. Each of these storage criteria are necessary to create a resilient water system.

HPE has a total water storage capacity of 60,000 gallons. Operational/Equalization storage is considered as the supply that should be available if the connection to the City is

not able to meet peak hour demands. The HPE has a peak day demand of 15,000 gallons per day (10.5 gpm). Assuming the peak hour demand is two times the peak day average (21 gpm), the storage needed to provide 4 hours of peak hour demand is 5,000 gallons.

Emergency service storage is included in this evaluation since the current system does not have a backup power source. Assuming an 8-hour power interruption during the peak day demand of 10.5 gpm, the calculated emergency storage volume is 5,040 gallons.

The total required storage for the system is based off the combination of operational/equalization storage and emergency storage - this volume is calculated to be 10,040 gallons. The system's total existing storage is 60,000 gallons, which exceeds the required storage by nearly 50,000 gallons. At 50,000 gallons, the remaining volume is the equivalent of approximately 420 gpm for two hours, which could be available in a fire event.

5.2.2 FIRE FLOW REQUIREMENTS

Fire flow requirements vary by community and by structure type and proximity. AWWA M31 recommends that water systems convey 500 gpm for two hours to a residential site. This would result in a fire flow volume of 60,000 gallons.

HPE cannot provide 500 gpm for two hours to its customers. To provide this level of service, the entire distribution network would need to be upsized to a minimum of 6-inch waterlines as well as be equipped with a dedicated fire pump to meet fire and domestic service as well as increase the storage volume of the system by approximately 10,000 gallons.

As noted previously, the existing level of fire protection is to remain as a result of the acquisition agreement. Additional looping may provide some increased fire protection within HPE and is a secondary benefit to network redundancy.

5.2.3 PRESSURE REQUIREMENTS

The alternatives include pressure design criteria based on residual hydrant pressure and minimum and maximum pressures under normal operating conditions. BHI completed extended period simulations for existing and proposed alternatives summarizing the minimum distribution system pressure with the tank half full. It is assumed that where pressures are projected to be lower than 35 psi in the roadway, the adjacent customers have either private boosters which pressurize their homes or there is significant grade differential between the road and the elevation of the home.

Customers with private booster stations should be verified by Santa Fe County and noted in the utility billing system notes. Conversely, where customer pressures are greater

than 80 psi, it is assumed the homeowners have a private pressure reducing valve per plumbing code. As noted previously, Santa Fe County has not received customer complaints regarding typical service pressures.

5.2.4 REDUNDANCY AND RESILIENCY

All the alternatives in this PER, except Alternative 1, were developed with a goal of improving redundancy and/or resiliency for the system.

5.3 ALTERNATIVE 1 – NO ACTION TAKEN, METER CAN REPLACEMENT ONLY

5.3.1 DESCRIPTION

Alternative 1 is the no action alternative and does not include improvements to the existing HPE water distribution system. The existing pipes would not be looped or replaced. The booster station and storage facilities would not be improved, replaced, or decommissioned. The only change to the water system would be replacing old water meter cans with new ones to address safety concerns and meet the Santa Fe County standards. Therefore, the system performance in Figures 8 and 9 still apply to this alternative.

5.3.2 ENVIRONMENTAL IMPACTS

No environmental impacts are anticipated for Alternative 1. Meter can replacements would be completed in disturbed areas and should not impact the environment, even during construction.

5.3.3 LAND REQUIREMENTS

Alternative 1 intends to replace the meter cans in existing locations where possible. No additional land requirements are anticipated.

5.3.4 POTENTIAL CONSTRUCTION PROBLEMS

Alternative 1 construction is limited to the meter can locations. Potential construction problems are not anticipated as the areas around the meter cans were previously disturbed. In the event the grade of the meter cans needs to be adjusted to meet Santa Fe County standard details, rock excavation may be required.

5.3.5 SUSTAINABILITY CONSIDERATIONS

Alternative 1 will maintain the existing level of service in the near-term to HPE. However, without ongoing maintenance and improvements the HPE water system will deteriorate and become unsustainable. Additionally, as time goes by the social and economic benefit of the community will deteriorate.

5.3.5.1 Water and Energy Efficiency

By replacing the meter cans, operators will be able to service the meters more efficiently. It is important to note that this alternative does not include replacing the meters. Therefore, this alternative is not projected to impact the water and energy efficiency positively or negatively in the short term.

5.3.6 ADVANTAGES AND DISADVANTAGES

Alternative 1 is the least costly alternative from a capital cost perspective and addresses safety concerns at the existing meter cans. However, this alternative does not address system remote monitoring to increase operational efficiency, nor does it address infrastructure reliability and redundancy.

5.3.7 COST ESTIMATE

The cost estimate and estimated change in operations and maintenance (O&M) costs for Alternative 1 are shown in Tables 10 and 11, respectively. Since the only improvement to the water system is replacing the meter cans, the system would continue to incur costs related to aging infrastructure and system inefficiencies.

Table 10 – Alternative 1 Cost Estimate

Item	Unit	Unit Price	Quantity	Cost
Work Element 1: Replace Meter Cans				
As-Built Preparation	LS	\$10,000	1	\$10,000
Construction Mobilization and Potholing, compl.	LS	\$20,000	1	\$20,000
Construction Demobilization, compl.	LS	\$10,000	1	\$10,000
Install New Meter Cans including impacts to Roadway and Driveway Replacement	EA	\$2,600	80	\$208,000
Water System Improvements Subtotal:				\$248,000.00
Contingency			25%	\$62,000
Engineering (Basic)			-	\$75,000
RPR Services for Construction (including bidding, submittals, RFIs, full time inspection for 5 months)			-	\$50,000
Project Subtotal:				\$435,000.00
NMGRT			7.750%	\$33,712.50
TOTAL:				\$468,712.50

Although there are some capital costs associated with Alternative 1, O&M costs are anticipated to increase as a result of aged or damaged infrastructure that will continue to degrade in quality, as shown in Table 11.

Table 11 and subsequent O&M Tables are based on Santa Fe County’s *Annual Comprehensive Financial Report Fiscal Year Ended June 30, 2021 with Auditor’s Reports Thereon* (CFR FY 2021, Appendix F). In this document the annual expenses for the Utilities Department were \$7,072,666. The 2020 Census reported the Santa Fe County population as 154,823 and the City of Santa Fe as 87,505. The difference between these two numbers, 67,318 people, is assumed to be the population served by Santa Fe County Utilities. As noted previously the HPE population in 2020 was reported as 285, or 0.4% of the population of Santa Fe County. Based on this ratio, the annual expenses associated to serve HPE are estimated to be \$29,943, which has been rounded to \$30,000 for the subsequent comparisons.

In the CFR FY 2021, a further breakdown on utility expenses was not included. Table 11 breaks down the expected costs into categories which are typical of other municipalities.

Table 11 – Alternative 1 Estimated Change in O&M Costs

Category	Costs		
	Existing	Projected	Difference
Contractors	\$3,000	\$3,600 ²	\$600
Repairs & Maintenance	\$5,000	\$7,500 ³	\$2,500
Utilities	\$1,500	\$1,500	\$0
Travel	\$18,500	\$18,500	\$0
Job Supplies	\$525	\$525	\$0
Office Supplies & Software	\$150	\$150	\$0
Insurance	\$525	\$525	\$0
Taxes & Licenses	\$750	\$750	\$0
Misc.	\$50	\$50	\$0
Total:	\$30,000¹	\$33,100	\$3,100

Notes:

1. Estimated cost values are derived from Santa Fe County Financial Audit Report (FY 2021). See Appendix F for full reference document.
2. Anticipated 20% increase in Contractor’s expense as system will require more attention as damaged infrastructure ages.
3. Anticipated 50% increase in Repairs & Maintenance expense as ineffective service taps will continue to break and damaged infrastructure will continue to age.

5.4 ALTERNATIVE 2 – WATER METERS AND BOOSTER STATION IMPROVEMENTS

5.4.1 DESCRIPTION

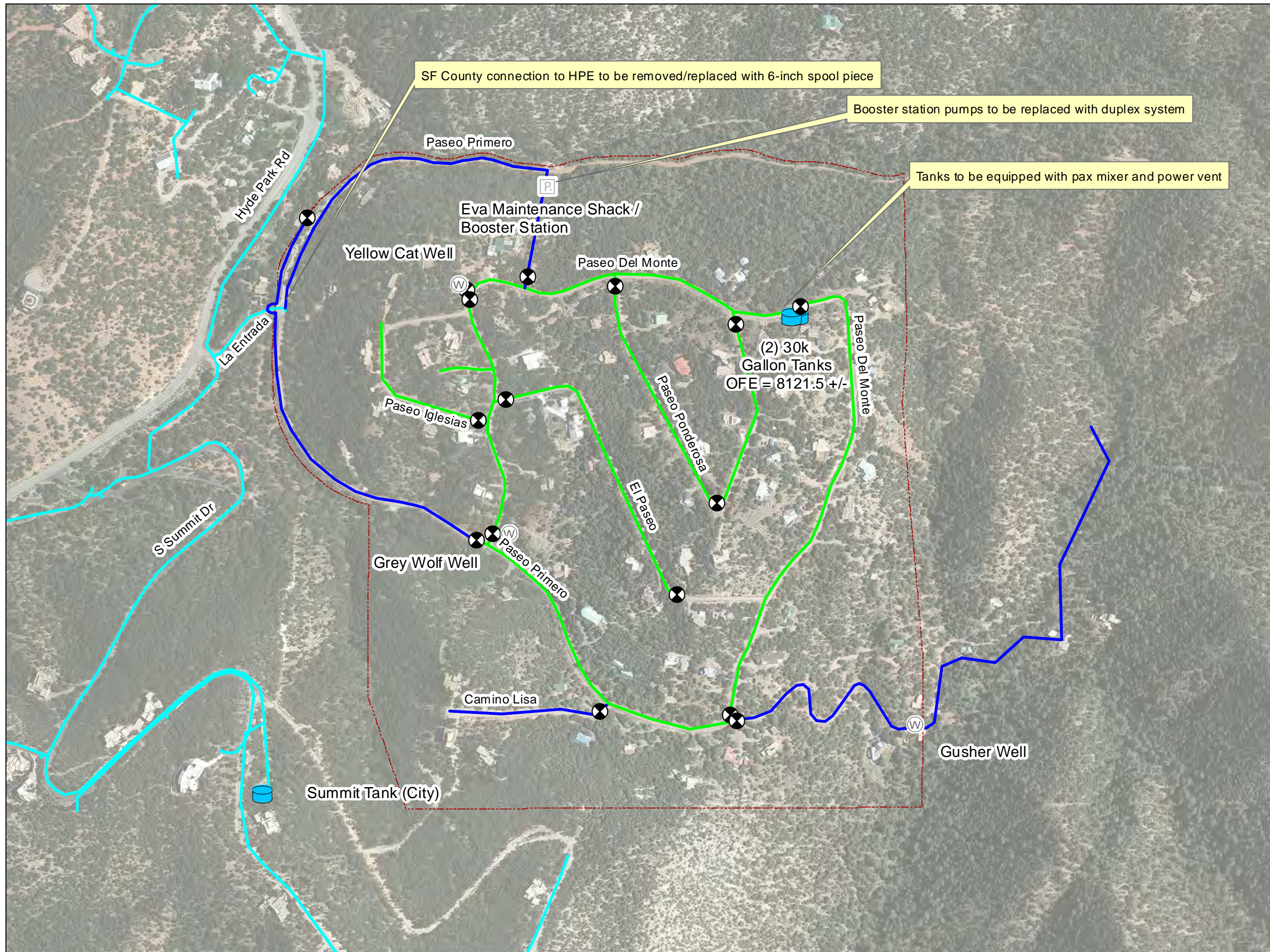
HPE is located in an isolated part of the Santa Fe County system. As mentioned before, manual operations for meter reading and tank level monitoring are needed to efficiently and effectively operate and maintain the system. Santa Fe County would like to operate the booster station based on tank levels rather than manual timers. By adjusting the pump station to operate based on tank level, operators will not have to travel to HPE to adjust timer settings and verify the tank level is recovering.

The isolation valve at the east tank does not operate properly. As a result, the east tank must remain in operation at all times. A new isolation valve is required for future maintenance of the tank. Additionally, to automate operations, the existing meters are recommended to be replaced with an advanced metering infrastructure (AMI) system. This will allow the County to read meters remotely as well as potentially identify leaks on the customer side of the meter.

Mueller Systems has performed a pilot propagation study for the HPE area in order to determine the infrastructure required to transition HPE to implement an AMI system. The Mueller Systems study is attached in Appendix H.

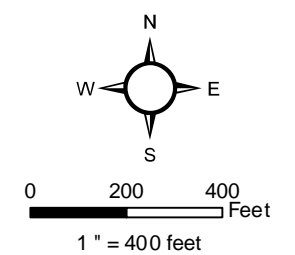
Alternative 2, shown in Figure 10, consists of the following improvements:

1. Upgrading the meters to an AMI system;
2. Modifying the existing booster station to have a duplex pumping system for redundancy - booster station capacity may be increased if desired during the design;
3. Install Pax Mixer and power vent in each of the 30,000 gallon tanks to prevent ice formation and promote water turnover/mixing;
4. Installing automated controls and SCADA to operate the pumps based on tank level rather than time;
5. Re-grading of the access dirt road between the gate on Paseo Primero and the booster station to widen and improve access to accommodate County staff and the private residence;
6. Removing the $\frac{3}{4}$ -inch meter and replace piping within the meter can with 2-inch pipe; and
7. Installing an isolation valve at the existing 30,000-gallon tank site.



- P Booster Pumps
 - W Plugged/Abandoned Wells
 - X
 Isolation Valves
 - Water Storage Tank
- Waterlines**
- 2 inch PVC
 - 4 inch Ductile Iron
 - City of Santa Fe Waterlines
 - Approximate Hyde Park Boundary

Hyde Park Estate Water System PER
Figure 10
Alternative 2
Improvements



5.4.2 ENVIRONMENTAL IMPACTS

Alternative 2 may have temporary impacts to the environment within County ROW during construction in the event improvements parallel the developed corridors. Final design will consider temporary environmental impacts and appropriate mitigation efforts to be followed to minimize potential impacts to endangered species. Improvements will happen within developed corridors, to the extent possible.

5.4.3 LAND REQUIREMENTS

All facilities considered under this alternative are within Santa Fe County ROW. Therefore, no additional land will need to be acquired in order to replace existing water meter cans or improve the existing booster station infrastructure.

5.4.4 POTENTIAL CONSTRUCTION PROBLEMS

HPE has narrow corridors and steep terrain, which could impact what equipment can be used to complete the proposed capital projects.

5.4.5 SUSTAINABILITY CONSIDERATIONS

Alternative 2 will result in reduced water losses throughout the HPE domestic water system as a result of more accurate meter readings. With the AMI infrastructure and SCADA network, the County will be able to more efficiently understand customer water use and proactively identify water leaks before they surface.

This alternative would improve resiliency to the water system by providing redundancy to the existing booster pump.

5.4.5.1 *Water and Energy Efficiency*

This recommendation may result in increased energy efficiency as a result of the booster station and AMI meter infrastructure as these platforms will likely reduce energy expenditures and decrease fossil fuel emissions by limiting vehicular travel currently required with manual operations. Power requirements at the tank site may increase with the installation of the mixing system and power vent.

5.4.6 ADVANTAGES AND DISADVANTAGES

Alternative 2 provides advantages to the County by implementing a way to remotely manage the HPE system. The AMI and SCADA integration would allow the County to minimize time to read meters as well as allow for actively monitoring for leaks before they surface. Additionally, controlling pump operations based on tank level would decrease the

number of trips required by the County to ensure tank levels are adequate without having to regularly adjust timer settings.

With these improvements, the booster station would be more accessible as the road will be widened and regraded to safely access the booster station after rain or snow without conflicting with the resident. This alternative also provides booster station redundancy to maintain pump operations while one is out of service.

The last advantage is strategic improvements to the distribution system. This alternative eliminates the ¾-inch meter from the system. The ¾-inch meter has a pressure reduction of 6 psi. Currently, this is not an issue as no customers are being affected and the booster pump is operating at 18 gpm. However, if multiple pumps are running it is anticipated that the pressure loss through the meter may result in adverse impacts to pump operations. Also, by replacing the isolation valve to the east tank, the County will be able to isolate both tanks from service individually to perform maintenance and inspection. Alternatives 2, 3, and 4 all include the installation of a PAX Mixer and power vent in each of the 30,000-gallon storage tanks to address prevention of ice formation, to promote water turnover/mixing, and prevention of DBPs in the system.

The disadvantage to Alternative 2 is that it does not address system supply redundancy.

Projected system performance of Alternative 2 improvements is shown in Figures 11 and 12 and is consistent with the current level of service of the existing system.

5.4.7 COST ESTIMATE

The cost estimate and estimated change in O&M costs for Alternative 2 are shown in Tables 12 and 13, respectively.

Table 12 – Alternative 2 Cost Estimate

Item	Unit	Unit Price	Quantity	Cost
Work Element 1a: New Meters and System				
Install New Meters and AMI System	EA	\$1,000	80	\$80,000
Software Installation and Startup	EA	\$11,000	1	\$11,000
Work Element 1b: Meter Can Replacement				
Install New Meter Cans including impacts to Roadway and Driveway Replacement	EA	\$2,600	80	\$208,000
Work Element 2: Existing Booster Station Improvements				
Existing Booster Station Modifications incl. Duplex Pump Skid System and Electrical	EA	\$125,000	1	\$125,000
Regrade Access Road to Booster Station, subgrade prep 12" at 95% compaction	SY	\$5.00	4,840	\$24,200
Pax Mixer within 30K Tanks, Power Vent, w/SCADA Interface	EA	\$50,000	2	\$100,000
SCADA System (Radio) Existing HPE Booster Station and Tank	EA	\$265,000	1	\$265,000
Work Element 3: Conveyance System Improvements				
Install Isolation Valves (insert a valve)	EA	\$5,300	3	\$15,900
Remove Bottlenecks in existing meter cans	LS	\$8,000	1	\$8,000
Soft Costs				
Construction Staking and As-Built Preparation	LS	\$10,500	1	\$10,500
Traffic Control & Barricading, cip.	LS	\$15,800	1	\$15,800
Construction Mobilization and Potholing, compl.	LS	\$26,500	1	\$26,500
Construction Demobilization, compl.	LS	\$11,000	1	\$11,000
NPDES Permitting, compl.	LS	\$2,000	1	\$1,650
Construction Costs w/o Contingency:				\$902,550.00
Contingency @ 25%:				\$225,637.50
Construction Costs w/ Contingency:				\$1,128,187.50
Professional Services				
Engineering (Basic)	LS	\$90,000	1	\$90,000
Engineering (Special - SCADA / Geotechnical)	LS	\$160,000	1	\$160,000
RPR Services for Construction (including bidding, submittals, RFIs, full time inspection for 5 months)	LS	\$150,000	1	\$150,000
Professional Services Total:				\$400,000.00
			NMGRT	7.750%
				\$118,434.53
TOTAL (Construction / Professional Services / NMGRT):				\$1,646,622.03

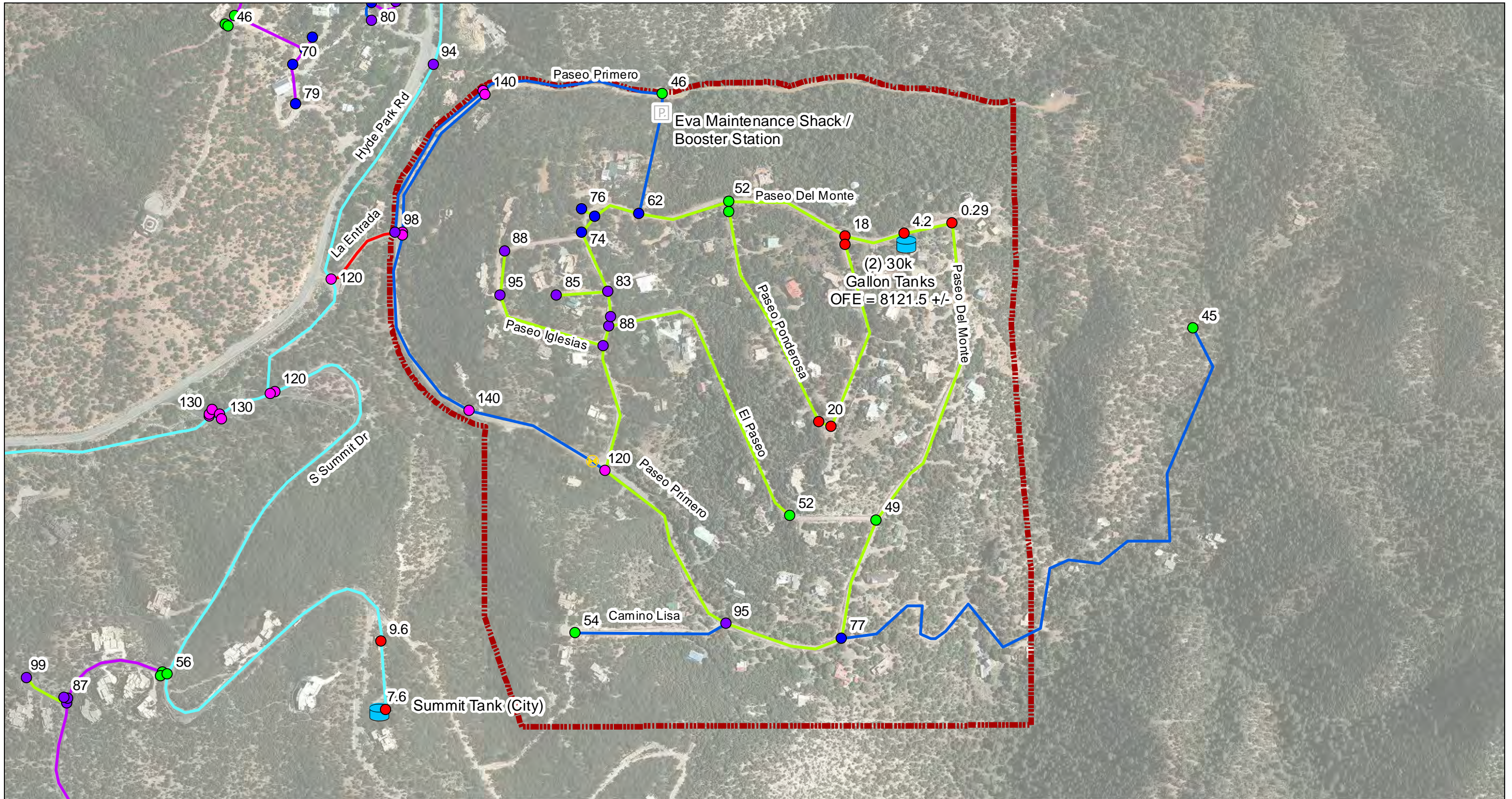
O&M costs are anticipated to decrease as a result of automating previous manual activities. The reduced costs are shown in Table 13.

Table 13 – Alternative 2 Estimated Change in O&M Costs

Category	Costs		
	Existing	Projected	Difference
Contractors	\$3,000	\$1,500 ²	(\$1,500)
Repairs & Maintenance	\$5,000	\$5,500 ³	\$500
Utilities	\$1,500	\$1,650 ⁴	\$150
Travel	\$18,500	\$4,625 ⁵	(\$13,875)
Job Supplies	\$525	\$525	\$0
Office Supplies & Software	\$150	\$150	\$0
Insurance	\$525	\$525	\$0
Taxes & Licenses	\$750	\$750	\$0
Misc.	\$50	\$50	\$0
SCADA Control Software	N/A	\$500 ⁶	\$500
Total:	\$30,000¹	\$15,775	(\$14,225)

Notes:

1. Estimated cost values are derived from Santa Fe County Financial Audit Report (FY 2021). See Appendix F for full reference document.
2. Anticipated 50% decrease in Contractor’s expense.
3. Anticipated 10% increase in Repairs & Maintenance expense.
4. Anticipated 10% increase in Utilities expense.
5. Anticipated 75% decrease in Travel expense.
6. Anticipated additional \$500 for new SCADA control software.



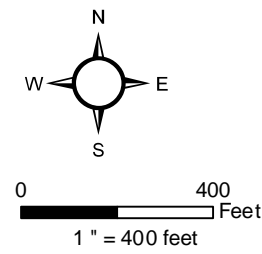
Minimum Pressure (PSI)

- less than 40
- 40 ~ 60
- 60 ~ 80
- 80 ~ 100
- 100 ~ 130

- Tanks
- PRV (being bypassed)
- Booster Pumps
- Approximate Hyde Park Boundary

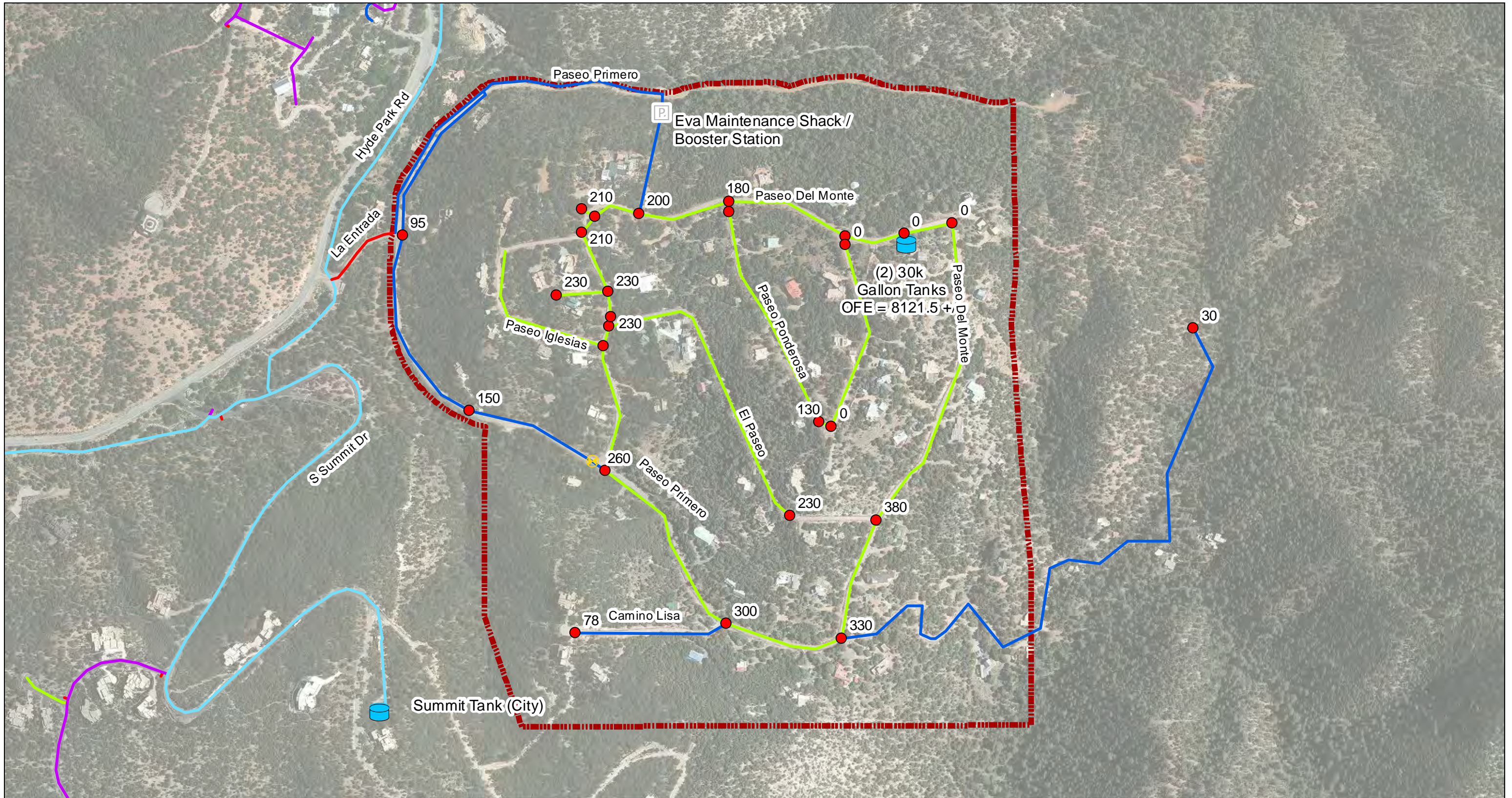
Pipe Diameter (in.)

- 2
- 4
- 6
- 8
- 12



Hyde Park Estates Water System PER

Figure 11
Alternative 2 Minimum Water Pressure



Available Hydrant Flow (GPM)

● less than 500

● Tanks

⊗ PRV (being bypassed)

Ⓟ Booster Pumps

⎓ Approximate Hyde Park Boundary

Pipe Diameter (in.)

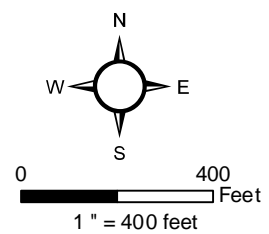
— 2

— 4

— 6

— 8

— 12



Hyde Park Estates Water System PER

Figure 12
Alternative 2 Projected Hydrant Flow

5.5 ALTERNATIVE 3 – NEW BOOSTER STATION AT LA ENTRADA AND WATERLINE IMPROVEMENTS

5.5.1 DESCRIPTION

The HPE Eva Maintenance Shack is an older facility in need of renovations. Additionally, the access to the site is owned by the County but shared with a private resident. The dirt road presents access challenges, particularly after rain or snow events.

Alternative 3 analyzes relocating the booster station from its current site to the entrance of HPE downstream of the City flow meter. The facility would remain completely within County ROW. This alternative includes the following improvements:

1. New Booster Station;
2. Replace existing waterlines with 6-inch piping;
3. Install Pax Mixer and power vent in each of the 30,000 gallon tanks to prevent ice formation, promote water turnover/mixing, prevent DBP formation;
4. Extend waterlines for additional pipeline looping within the subdivision; and
5. Remove existing PRV vault.

These improvements are shown in Figure 13.

5.5.2 ENVIRONMENTAL IMPACTS

Alternative 3 may have temporary impacts to the environment during construction, however, it will not result in any ongoing environmental impacts. Appropriate construction techniques will be used to minimize temporary impacts.

Final design will consider environmental impacts and potential impacts to endangered species requiring appropriate mitigation efforts.

5.5.3 LAND REQUIREMENTS

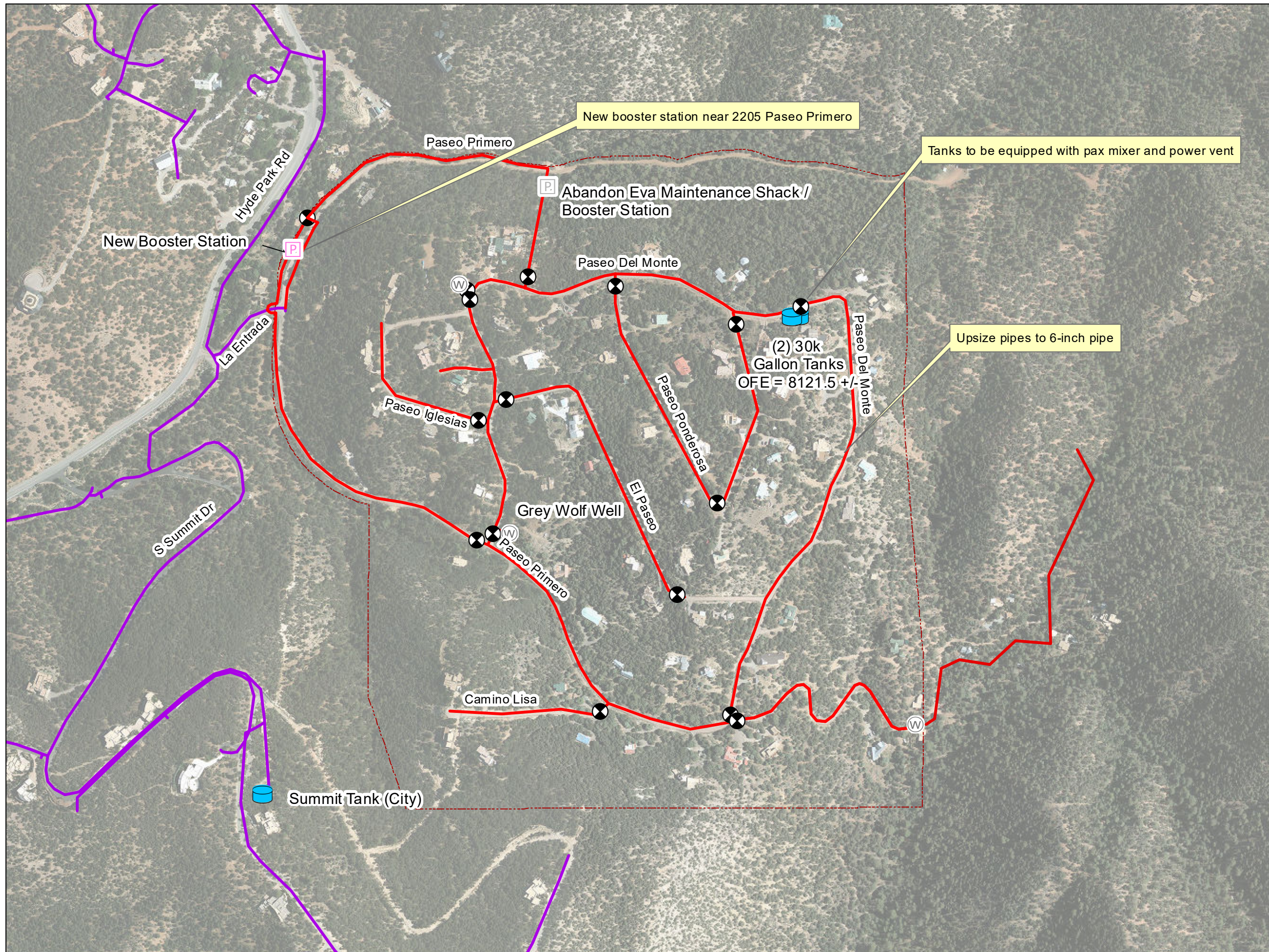
Some easements may need to be obtained to install new piping to loop dead-end waterlines. Land access will need to be determined and coordinated prior to the construction process.

5.5.4 POTENTIAL CONSTRUCTION PROBLEMS

The existing roadway and utility corridors are narrow and steep, and rock excavation is anticipated, which will increase costs. These construction problems were present in the original construction of HPE and construction means and methods may be reviewed during the design phase.

5.5.5 SUSTAINABILITY CONSIDERATIONS

By improving the existing distribution system this alternative will renew the service life



- P Booster Station
 - W Plugged/Abandoned Wells
 - Isolation Valves
 - Water Storage Tank
- Waterlines**
- Proposed 6 inch Water Line
 - City of Santa Fe Waterlines
 - Approximate Hyde Park Boundary

Hyde Park Estate Water System PER
Figure 13
Alternative 3
Improvements



of much of the infrastructure and decrease the likelihood of waterline breaks and leaks that would otherwise occur in the near future.

The installation of the new booster station would also improve resiliency to the water system by providing a second booster pump for redundancy.

5.5.5.1 Water and Energy Efficiency

This recommendation may result in increased energy efficiency at the booster station. Automation of operations will also likely reduce energy expenditures and decrease fossil fuel emissions by limiting vehicular travel currently required with manual operations. Power requirements at the tank site may increase with the installation of the mixing system and power vent.

5.5.6 ADVANTAGES AND DISADVANTAGES

Alternative 3 provides multiple advantages to the HPE system. By replacing the existing 2-inch and 4-inch waterlines with 6-inch waterlines, hydraulic performance would increase and customer pressures may moderately increase as a result of removing the ¾-inch meter and relocating the booster station, as shown in Figure 14

Furthermore, an anticipated secondary benefit will be a nominal increase of fire protection adjacent to the upsized waterlines, as shown in Figure 15. By upsizing these lines, the water distribution system will have a consistent pipe diameter.

Dead-end lines would be addressed by either hydrant flushing or by circulation through looped lines. By electing to install looped lines, the water in these areas would passively circulate itself rather than require operators to routinely flush the hydrants. This presents an advantage to the County by eliminating what would have been additional O&M costs.

The new booster station in the existing ROW, closer to the master meter at La Entrada, will be more accessible to the utility and negates the conflict with the landowner near the existing Eva Booster Station.

The disadvantages of this alternative include customer outages while transferring services to 6-inch infrastructure and not providing a redundant supply source to HPE.

5.5.7 COST ESTIMATE

The cost estimate and estimated change in O&M costs for Alternative 3 are shown in Tables 14 and 15, respectively. The costs associated with the alternative can be phased as individual construction projects, with selected infrastructure being replaced as funding is available.

Table 14 – Alternative 3 Cost Estimate

Item	Unit	Unit Price	Quantity	Cost
Work Element 1: New Prefabricated Booster Station and Tank Improvements				
New Prefabricated Booster Station near 2205 Paseo Primero Road on West Side of Road including removal of existing PRV vault and interface with SCADA per Alternative 2.	LS	\$375,000	1	\$375,000
Pax Mixer within 30K Tanks, Power Vent, w/SCADA Interface	EA	\$50,000	2	\$100,000
Work Element 2: Conveyance System Improvements - Isolation Valves and Looping Waterlines				
Isolation Valves (insert a valve)	EA	\$5,300	3	\$15,900
Site Clearing and Grubbing, compl.	AC	\$3,000	1.0	\$3,000
Waterline pipe & fittings, 6-inch HDPE, incl. restraints, harness, casing spacers, end seals, rock excavation, trenching and compacted backfill, all depths, cip.	LF	\$170	14,690	\$2,497,300
Seeding, Class "A", native, cip.	AC	\$3,000	1.0	\$3,000
Soft Costs				
Construction Staking and As-Built Preparation	LS	\$10,500	1	\$10,500
Traffic Control & Barricading, cip.	LS	\$15,800	1	\$15,800
Construction Mobilization and Potholing, compl.	LS	\$26,500	1	\$26,500
Construction Demobilization, compl.	LS	\$11,000	1	\$11,000
NPDES Permitting, compl.	LS	\$2,000	1	\$2,000
Construction Costs w/o Contingency:				\$3,060,000.00
Contingency @ 25%:				\$765,000.00
Construction Costs w/ Contingency:				\$3,825,000.00
Professional Services				
Engineering (Basic)	LS	\$350,000	1	\$350,000
Engineering (Special - SCADA / Geotechnical)	LS	\$200,000	1	\$200,000
RPR Services for Construction (including bidding, submittals, RFIs, full time inspection for 8 months)	LS	\$240,000	1	\$240,000
Professional Services Total:				\$790,000.00
			NMGRT	7.750%
				\$357,662.50
TOTAL (Construction / Professional Services / NMGRT):				\$4,972,662.50

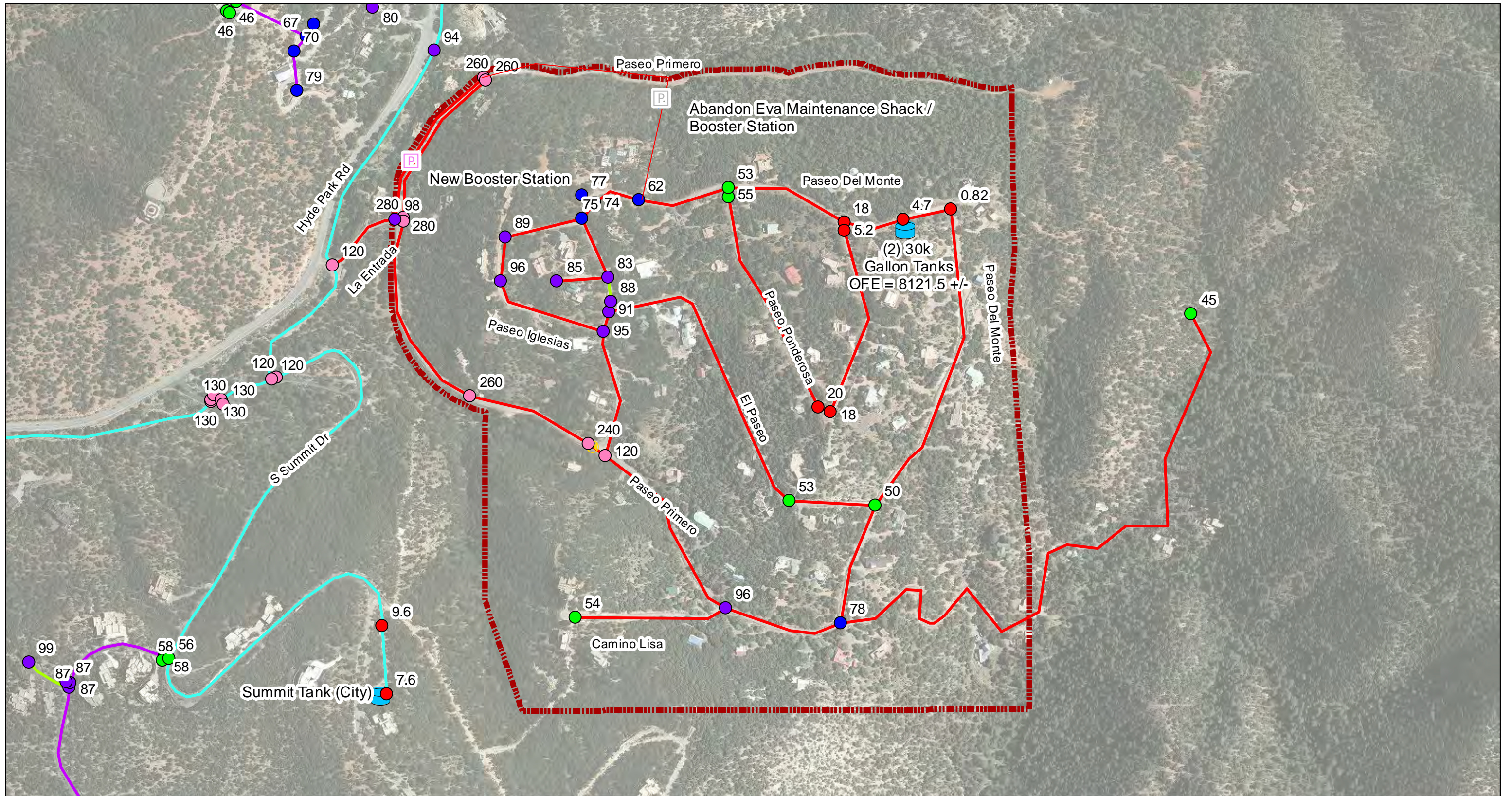
O&M costs are anticipated to decrease as a result of automating previous manual activities. The reduced costs are shown in Table 15.

Table 15 – Alternative 3 Estimated Change in O&M Costs

Category	Costs		
	Existing	Projected	Difference
Contractors	\$3,000	\$1,500 ²	(\$1,500)
Repairs & Maintenance	\$5,000	\$5,500 ³	\$500
Utilities	\$1,500	\$1,650 ⁴	\$150
Travel	\$18,500	\$9,250 ⁵	(\$9,250)
Job Supplies	\$525	\$525	\$0
Office Supplies & Software	\$150	\$150	\$0
Insurance	\$525	\$525	\$0
Taxes & Licenses	\$750	\$750	\$0
Misc.	\$50	\$50	\$0
SCADA Control Software	N/A	\$500 ⁶	\$500
Total:	\$30,000¹	\$20,400	(\$9,600)

Notes:

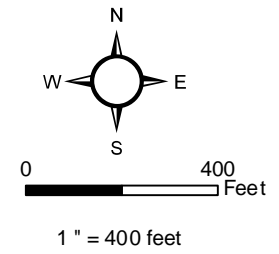
1. Estimated cost values are derived from Santa Fe County Financial Audit Report (FY 2021). See Appendix F for full reference document.
2. Anticipated 50% decrease in Contractor's expense.
3. Anticipated 10% increase in Repairs & Maintenance expense.
4. Anticipated 10% increase in Utilities expense.
5. Anticipated 50% decrease in Travel expense.
6. Anticipated additional \$500 for new SCADA control software.



- Minimum Pressure (PSI)**
- less than 40
 - 40 ~ 60
 - 60 ~ 80
 - 80 ~ 100
 - 100 ~ 130

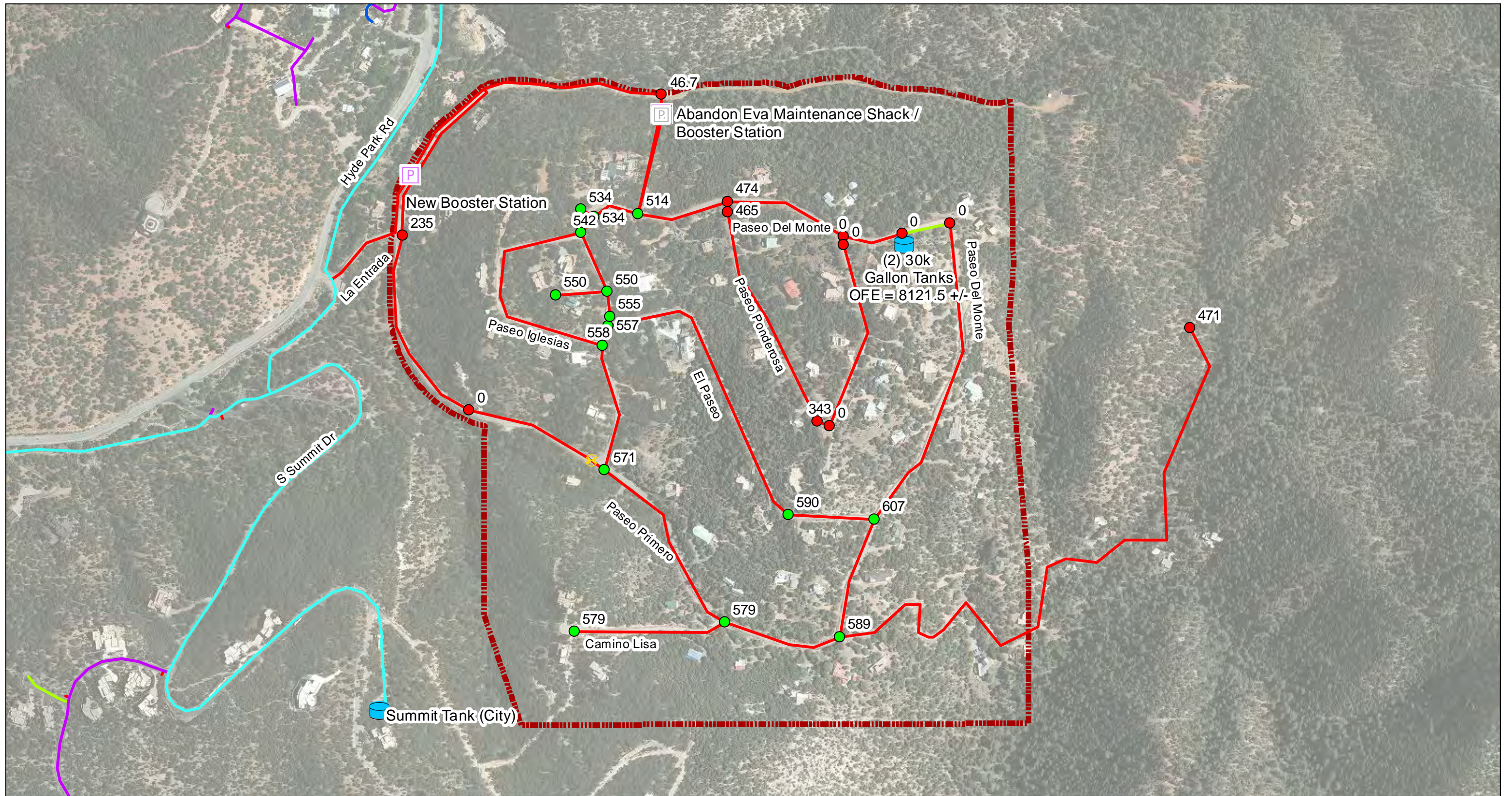
- Tanks
- PRV (being bypassed)
- Booster Pumps
- Approximate Hyde Park Boundary
- New Booster Station

- Pipe Diameter (in.)**
- 2
 - 4
 - 6
 - 8
 - 12

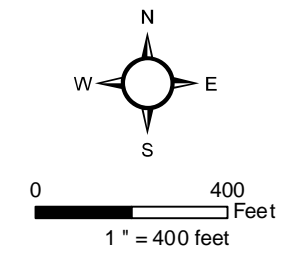


Hyde Park Estates Water System PER

Figure 14
Alternative 3 Minimum Water Pressures



- | | | |
|-------------------------------------|--------------------------------|----------------------------|
| Available Hydrant Flow (GPM) | Tanks | Pipe Diameter (in.) |
| less than 500 | Booster Pumps | 2 |
| 500 ~ 1,000 | PRV (being bypassed) | 4 |
| | Approximate Hyde Park Boundary | 6 |
| | New Booster Station | 8 |
| | | 12 |



Hyde Park Estates Water System PER

Figure 15
Alternative 3 Projected Hydrant Flow

5.6 ALTERNATIVE 4 – NEW BOOSTER STATION, ADDITIONAL CONNECTION TO CITY OF SANTA FE WATER SYSTEM

5.6.1 DESCRIPTION

HPE lacks redundant supply to the subdivision from the City of Santa Fe water transmission system and could experience supply shortage in the event of a line break in La Entrada or Hyde Park Road. This alternative proposes installation of a new booster station at Summit Tank, as well as adding a new waterline connection from Summit Tank to Camino Lisa, to service HPE. This would create a redundant feed to HPE, assuming the existing booster station remains in service or the proposed booster station in Alternative 3 is built.

The proposed improvements for this alternative are as follows:

1. New booster station at Summit Tank equipped to pump to 30,000 gallon tanks (including removal of existing PRV vault and SCADA interface);
2. Install Pax Mixer and power vent in each of the 30,000 gallon tanks to prevent ice formation and promote water turnover/mixing; and
3. New 6-inch waterline connection from Summit Tank to Camino Lisa to serve HPE, upsizing waterline in Camino Lisa to 6-inch.

Figures 16, 17, and 18 illustrate the proposed improvements and projected HPE customer pressures and fire flow.

5.6.2 ENVIRONMENTAL IMPACTS

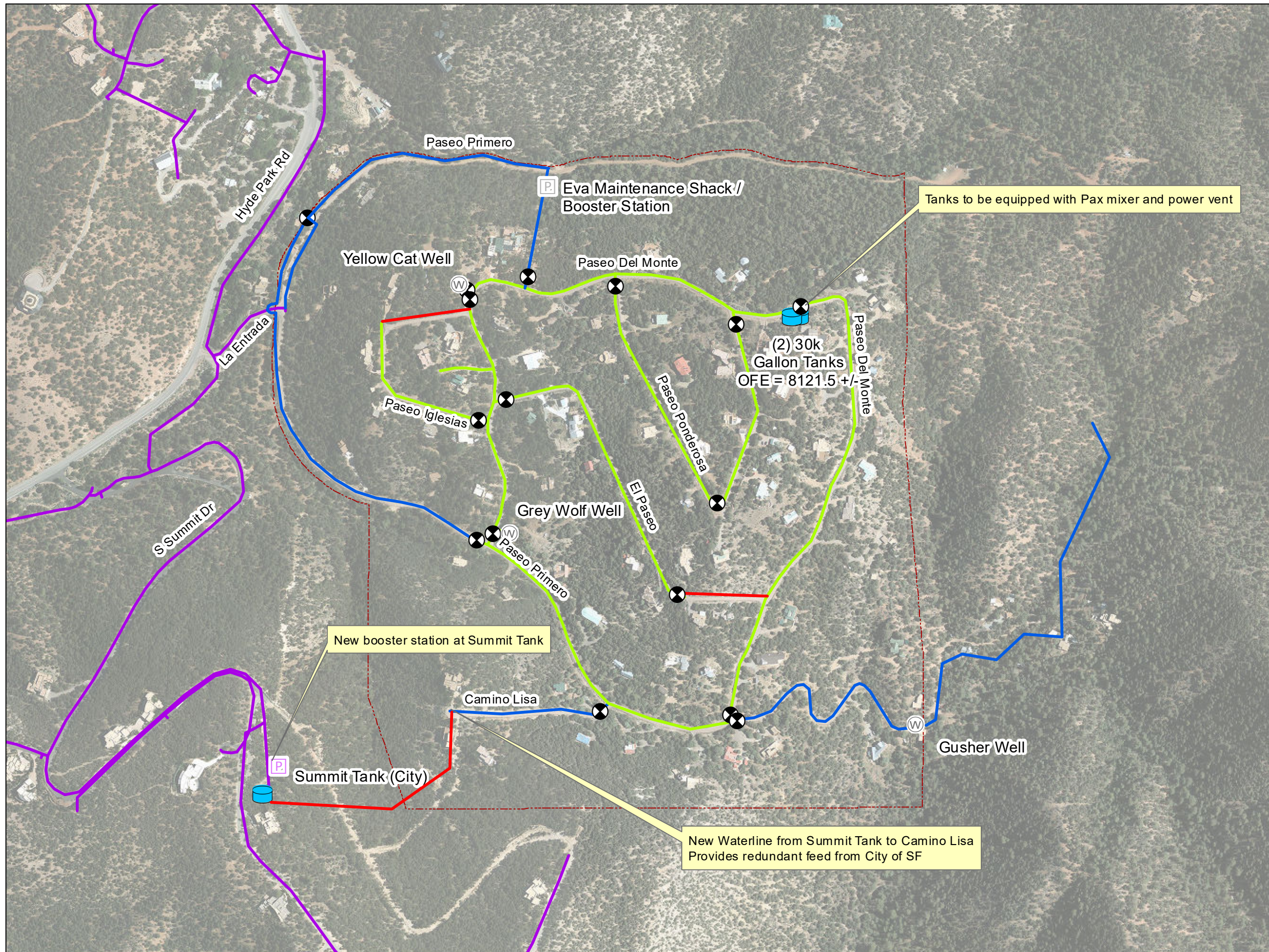
Alternative 4 may have indirect impacts to the environment during construction but should not result in ongoing environmental impacts. Based on aerial imagery, the proposed alignment should go through the dirt path between the connection points.

Final design will consider environmental impacts and appropriate mitigation efforts will be undertaken.

5.6.3 LAND REQUIREMENTS

The intended location for the new booster station is near the existing Summit Tank so no additional land acquisition would be required, however, an agreement between the City and the County may be required to ensure access for County staff.

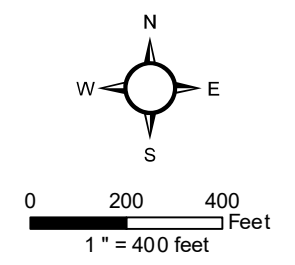
The County noted that there is an existing utility easement where the waterline could be installed. The easement description and location would need to be verified and the new proposed waterline installed within that corridor. If additional land is required, a subsequent easement adjacent to the one described should be pursued.

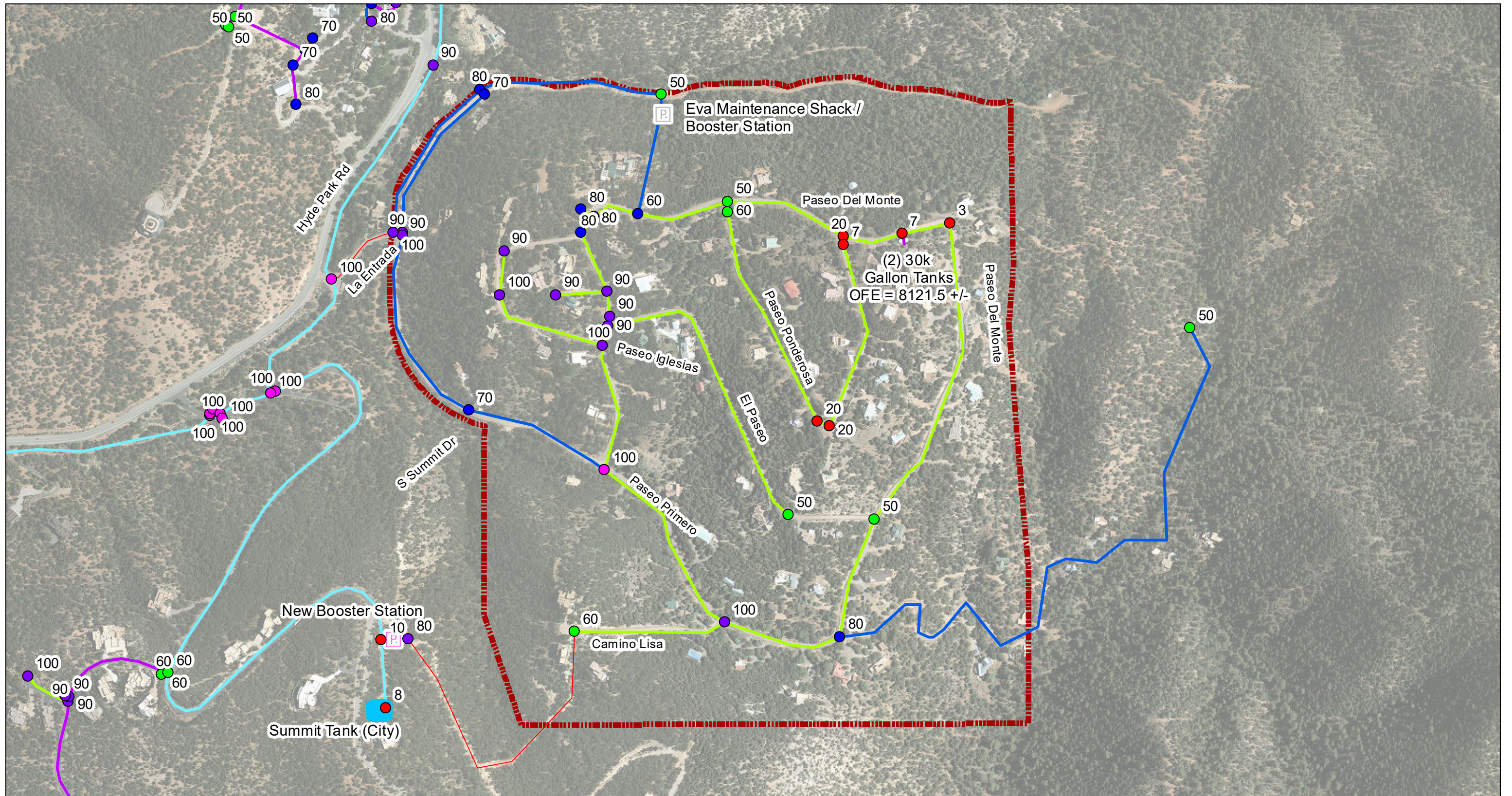


- P New Booster Station
 - P Booster Pumps
 - W Plugged/Abandoned Wells
 - X Isolation Valves
 - Water Storage Tank
- Waterlines**
- 2 inch PVC
 - 4 inch Ductile Iron
 - New Waterlines
 - City of Santa Fe Waterlines
- Approximate Hyde Park Boundary

Hyde Park Estate Water System PER

**Figure 16
Alternative 4
Improvements**





Minimum Pressure (PSI)

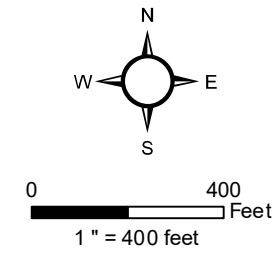
- less than 40
- 40 ~ 60
- 60 ~ 80
- 80 ~ 100
- 100 ~ 130

Legend

- Tanks
- ⊗ PRV
- P Booster Pumps
- Approximate Hyde Park Boundary
- P New Booster Station

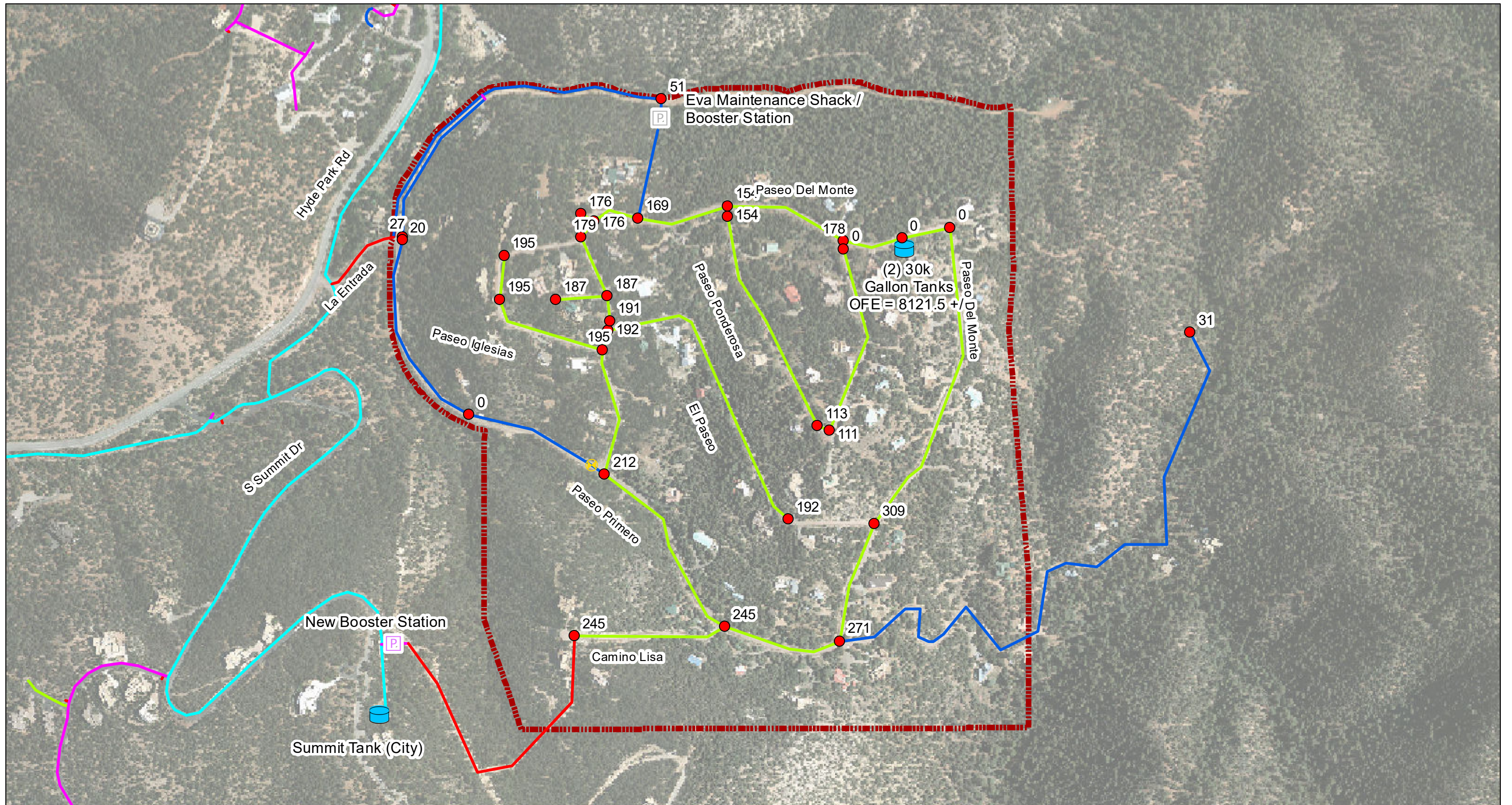
Pipe Diameter (in.)

- 2
- 4
- 6
- 8
- 12



Hyde Park Estates Water System PER

Figure 17
Alternative 4 Minimum Water Pressure



Bohannon & Huston
www.bhinc.com 800.877.5352

Available Hydrant Flow (GPM)

- less than 500
- 500 ~ 1,000

Tanks



Booster Pumps



- X PRV (being bypassed)

Approximate Hyde Park Boundary

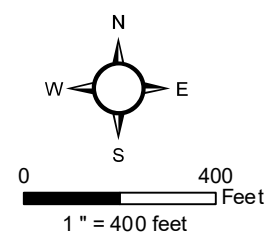


New Booster Station



Pipe Diameter (in.)

- 2
- 4
- 6
- 8
- 12



Hyde Park Estates Water System PER

Figure 18
Alternative 4 Projected Hydrant Flow

5.6.4 POTENTIAL CONSTRUCTION PROBLEMS

The terrain has narrow corridors and steep terrain which could impact what type of equipment can be used to complete the proposed capital projects. Rock excavation is a concern and geotechnical investigations should be performed to quantify costs associated with rock excavation. Lastly, there is an existing home on Camino Lisa that is adjacent to the utility easement so special care to not adversely impact existing structures needs to be considered and mitigated.

5.6.5 SUSTAINABILITY CONSIDERATIONS

The intent of this alternative is to improve the supply issues within the HPE subdivision. These improvements would increase the overall life span and quality of the water system in place. Additionally, redundancy in the system would improve sustainability of the system in maintenance or emergency scenarios. This tie in could also serve as a redundant supply to City customers in Pressure Zone 00 in the event of a line break below La Entrada and Hyde Park Road.

5.6.5.1 *Water and Energy Efficiency*

This alternative would increase energy costs as two booster station would be operating. Additionally, two booster stations would be equipped with SCADA controls for remote operation to limit manual oversight of the facilities.

5.6.6 ADVANTAGES AND DISADVANTAGES

Alternative 4 would provide system redundancy and a connection to the City of Santa Fe water supply. This work would improve the overall reliability of the HPE water system, especially in an emergency event.

5.6.7 COST ESTIMATE

The cost estimate and estimated change in O&M costs for Alternative 4 are shown in Tables 16 and 17, respectively.

Table 16 – Alternative 4 Cost Estimate

Item	Unit	Unit Price	Quantity	Cost
Work Element 1: New Prefabricated Booster Station at Summit Tank, Improvements to Existing Tanks				
New Prefabricated Booster Station at the Summit Tank including removal of existing PRV vault and interface with SCADA	LS	\$375,000	1	\$375,000
SCADA System (Radio) Existing HPE Booster Station and Tank	EA	\$265,000	1	\$265,000
Pax Mixer within 30K Tanks, Power Vent, w/SCADA Interface	EA	\$50,000	2	\$100,000
Work Element 2: Conveyance System Improvements - Summit Tank Connection to Camino Lisa				
Site Clearing and Grubbing, compl.	AC	\$6,000	1.0	\$6,000
Waterline pipe & fittings, 6-inch C-900, incl. restraints, harness, casing spacers, end seals, rock excavation, trenching and compacted backfill, all depths, cip.	LF	\$170	1,600	\$272,000
Seeding, Class "A", native, cip.	AC	\$6,000	1.0	\$6,000
Soft Costs				
Construction Staking and As-Built Preparation	LS	\$15,000	1	\$15,000
Traffic Control & Barricading, cip.	LS	\$10,000	1	\$10,000
Construction Mobilization and Potholing, compl.	LS	\$30,000	1	\$30,000
Construction Demobilization, compl.	LS	\$15,000	1	\$15,000
NPDES Permitting, compl.	LS	\$5,000	1	\$5,000
Construction Costs w/o Contingency:				\$1,099,000.00
Contingency @ 25%:				\$274,750.00
Construction Costs w/ Contingency:				\$1,373,750.00
Professional Services				
Engineering (Basic)	LS	\$120,000	1	\$120,000
Engineering (Special - SCADA / Geotechnical)	LS	\$200,000	1	\$200,000
RPR Services for Construction (including bidding, submittals, RFIs, full time inspection for 6 months)	LS	\$180,000	1	\$180,000
Professional Services Total:				\$500,000.00
			NMGRT	7.750%
				\$145,215.63
TOTAL (Construction / Professional Services / NMGRT):				\$2,018,965.63

O&M costs are anticipated to decrease due to decreases in travel expenses by providing automated monitoring infrastructure and reducing manual activities, as shown in Table 17.

Table 17 – Alternative 4 Estimated Change in O&M Costs

Category	Costs		
	Existing	Projected	Difference
Contractors	\$3,000	\$1,500 ²	(\$1,500)
Repairs & Maintenance	\$5,000	\$5,500 ³	\$500
Utilities	\$1,500	\$2,250 ⁴	\$750
Travel	\$18,500	\$9,250 ⁵	(\$9,250)
Job Supplies	\$525	\$525	\$0
Office Supplies & Software	\$150	\$150	\$0
Insurance	\$525	\$525	\$0
Taxes & Licenses	\$750	\$750	\$0
Misc.	\$50	\$50	\$0
SCADA Control Software	N/A	\$500 ⁶	\$500
Total:	\$30,000¹	\$21,000	(\$9,000)

Notes:

1. Estimated cost values are derived from Santa Fe County Financial Audit Report (FY 2021). See Appendix F for full reference document.
2. Anticipated 50% decrease in Contractor's expense.
3. Anticipated 10% increase in Repairs & Maintenance expense.
4. Anticipated 50% increase in Utilities expense.
5. Anticipated 50% decrease in Travel expense.
6. Anticipated additional \$500 for new SCADA control software.

6 SELECTION OF AN ALTERNATIVE

6.1 LIFE CYCLE COST ANALYSIS

A life cycle present worth cost analysis was completed on each alternative for a 20-year planning period using a real discount rate of 0.6% for 2022. Life cycle cost estimates including asset life, salvage value, and replacement costs and are included in Tables 18 - 20 for each of the improvement alternatives (Alternatives 2 - 4).

6.2 NON-MONETARY FACTORS

The primary non-monetary factors important for the selection of a recommended alternative include:

- Safety of the environment for the operators,
- Improved resiliency,
- Ease of operations,
- Maintenance of the new infrastructure,
- Leveraging existing system infrastructure,
- Site access and location, and
- Coordination with other stakeholders (residences and City of Santa Fe)

Each of the selected alternatives will positively impact HPE if implemented.

Table 18 – Alternative 2 Life Cycle Costs

Description	Estimate Amount	Useful Life (years)	PW and Replacement Capital Construction Costs	PW Salvage Value	PW of Capital Construction Less Salvage
Work Element 1: Meter Replacement					
Install New Meters, AMI, and New Meter Cans	\$299,000	25	\$299,000	\$54,100	\$244,900
Work Element 2: Booster Station Improvements					
Existing Booster Station Modifications incl. Duplex Pump Skid System and Electrical	\$125,000	25	\$125,000	\$22,600	\$102,400
Regrade Access Road to Booster Station, subgrade prep 12" at 95% compaction	\$24,200	20	\$24,200	\$0	\$24,200
Pax Mixer within 30K Tanks, Power Vent, w/SCADA Interface	\$100,000	15	\$100,000	-\$30,200	\$130,200
SCADA System (Radio) Existing HPE Booster Station and Tank	\$265,000	25	\$265,000	\$48,000	\$217,000
Work Element 3: Conveyance System Improvements					
Install Isolation Valves (insert a valve) and remove bottlenecks in existing meter cans	\$23,900	25	\$23,900	\$4,300	\$19,600
Present Worth of Construction Costs Subtotal					\$738,300
Non-Construction Costs Subtotal					\$1,528,188
Present Worth of Estimated O&M⁽¹⁾					\$28,200
Net Present Value					\$2,294,688

1. A breakdown of O&M Costs is included in Table 13.

Table 19 – Alternative 3 Life Cycle Costs

Description	Estimate Amount	Useful Life (years)	PW and Replacement Capital Construction Costs	PW Salvage Value	PW of Capital Construction Less Salvage
Work Element 1: New Prefabricated Booster Station and Tank Improvements					
New Prefabricated Booster Station near 2205 Paseo Primero Road on West Side of Road including removal of existing PRV vault and interface with SCADA per Alternative 2	\$375,000	25	\$375,000	\$67,900	\$307,100
Pax Mixer within 30,000 gallon tanks, Power Vent, w/SCADA Interface	\$100,000	15	\$100,000	-\$30,200	\$130,200
Work Element 2: Conveyance System Improvements					
Isolation Valves (insert a valve), Site Clearing and Grubbing	\$18,900	25	\$18,900	\$3,400	\$15,500
Waterline pipe & fittings, 6-inch HDPE, incl. restraints, harness, casing spacers, end seals, rock excavation, trenching and compacted backfill, all depths, cip.; Seeding	\$2,500,300	50	\$2,500,300	\$1,357,800	\$1,142,500
Present Worth of Construction Costs Subtotal					\$1,595,300
Non-Construction Costs Subtotal					\$4,615,00
Present Worth of Estimated O&M⁽¹⁾					\$28,200
Net Present Value					\$6,238,500

1. A breakdown of O&M costs is included in Table 15.

Table 20 – Alternative 4 Life Cycle Costs

Description	Estimate Amount	Useful Life (years)	PW and Replacement Capital Construction Costs	PW Salvage Value	PW of Capital Construction Less Salvage
Work Element 1: New Booster Station at Summit Tank, Improvements to Existing Tanks					
New Prefabricated Booster Station at the Summit Tank including removal of existing PRV vault and interface with SCADA	\$375,000	25	\$375,000	\$67,900	\$307,100
SCADA System (Radio) Existing HPE Booster Station and Tank	\$265,000	25	\$265,000	\$48,000	\$217,000
Pax Mixer within 30K Tanks, Power Vent, w/SCADA Interface	\$100,000	15	\$100,000	-\$30,200	\$130,200
Work Element 2: Conveyance System Improvements - Summit Tank Connection to Camino Lisa					
Waterline pipe & fittings, 6-inch C-900, incl. restraints, harness, casing spacers, end seals, rock excavation, trenching and compacted backfill, all depths, cip.; Site Clearing and Seeding	\$284,000	25	\$284,000	\$51,400	\$232,600
Present Worth of Construction Costs Subtotal					\$886,900
Non-Construction Costs Subtotal					\$1,873,750
Present Worth of Estimated O&M⁽¹⁾					\$28,200
Net Present Value					\$2,788,850

1. A breakdown of O&M Costs is included in Table 17.

7 PROPOSED PROJECT (RECOMMENDED ALTERNATIVE)

The proposed project incorporates various elements of Alternatives 2, 3, and 4. The specific projects can be standalone projects or completed in phases based on available funding.

This section contains a full summary of the proposed improvements, covered in Section 5, and their implementation.

7.1 PRELIMINARY PROJECT DESIGN

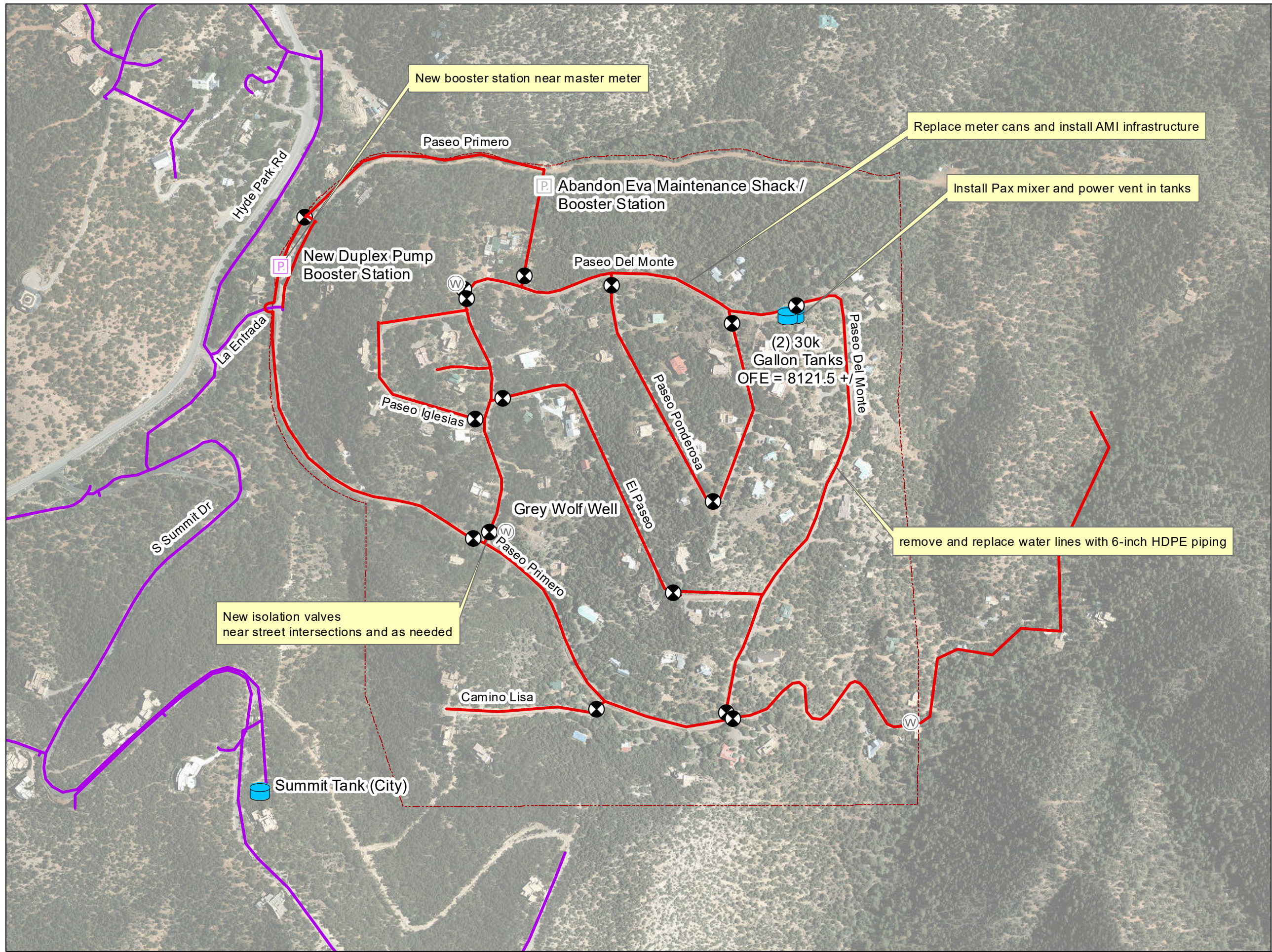
The Recommended Alternative consists of the following items:

- Replace existing water meter cans;
- Install/program AMI infrastructure for automated meter reading;
- New Prefabricated Booster Station with duplex pump system near 2205 Paseo Primero Road on west side of road, interface with SCADA, abandonment of existing Eva Maintenance Shack booster station;
- Pax Mixer and Power Vent for both 30,000-gallon tanks;
- Remove all waterlines and replace with 6-inch HDPE piping; and
- Loop dead-end waterlines and install isolation valves where possible.

The Recommended Alternative was developed to address the HPE water system's manual operations and general lack of system resiliency and redundancy. The Recommended Alternative projects are shown in Figure 19.

7.2 PROJECT SCHEDULE

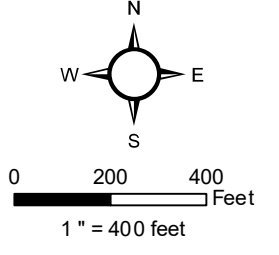
Initiation of the design of the project can begin immediately upon approval of this PER and the procurement of funding. Depending on the available funds, the design may be completed and then construction can begin as additional funding becomes available.



- P New Booster Station
 - P Booster Pumps
 - W Plugged/Abandoned Wells
 - Isolation Valves
 - Water Storage Tank
- Waterlines**
- Replace with 6 inch HDPE
 - City of Santa Fe Waterlines
 - Approximate Hyde Park Boundary

Hyde Park Estate Water System PER

Figure 19
Recommended Improvements



7.2.1 PHASING

The project lends itself well to phasing as the meter replacement, waterline replacement, system automation, tank improvements, and booster station improvements may be completed as individual work orders.

Based on discussions with the County, installing new meter cans and the AMI system are the top priorities, followed by the booster station improvements.

Prior to design, discussions with property owners (for booster station siting), geotechnical investigations (for rock excavation requirements and verify viable construction methods), and topographic survey should be collected.

7.3 PERMIT REQUIREMENTS

Coordination with NMED would be required prior to advertising of the design packages. All public water systems are required under the New Mexico Drinking Water Regulations to obtain written approval from the NMED Drinking Water Bureau before undertaking a public water system project. The application package for a permit to modify an Existing Water Supply System must be submitted prior to advertising the project for bid. The application package includes:

- Application Form;
- Plans and Specifications;
- Engineering Design Summary;
- Disinfection and Sampling Plan; and
- Inventory of Contamination Sources.

Coordination with the City is not required but is recommended as they are a critical stakeholder providing service to HPE.

7.4 SUSTAINABILITY CONSIDERATIONS

To ensure HPE remains a stable community, a reliable water system is imperative. The proposed improvements would provide redundancy and resiliency to the water distribution system, as well as increase the overall life of the system. Investing in the improvements proposed would lead to less maintenance and repair costs and reduce the need for large-scale improvements in the future.

7.5 TOTAL PROJECT COST

The total estimated cost for the recommended alternative is \$5,570,809.69, as shown in Table 21, in which the soft costs and contingencies are applied to the new capital improvement sum.

Table 21 – Recommended Alternative Cost Estimate Summary

Item	Unit	Unit Price	Quantity	Cost
Work Element 1a: New Meters and System				
Install New Meters and AMI System	EA	\$1,000	80	\$80,000
Software Installation and Startup	EA	\$11,000	1	\$11,000
Work Element 1b: Meter Can Replacement				
Install New Meter Cans including impacts to Roadway and Driveway Replacement	EA	\$2,600	80	\$208,000
Work Element 2: Existing Booster Station Improvements, Improvements to Existing Tanks				
New Prefabricated Booster Station near 2205 Paseo Primero Road on West Side of Road including removal of existing PRV vault and interface with SCADA per Alternative 2	LS	\$375,000	1	\$375,000
Pax Mixer within 30K Tanks, Power Vent, w/SCADA Interface	EA	\$50,000	2	\$100,000
Work Element 3: Conveyance System Improvements				
Remove Bottlenecks existing meter cans	LS	\$8,000	1	\$8,000
Isolation Valves (insert a valve)	EA	\$5,300	3	\$15,900
Site Clearing and Grubbing, compl.	AC	\$3,000	1	\$3,000
Waterline pipe & fittings, 6-inch HDPE, incl. restraints, harness, casing spacers, end seals, rock excavation, trenching and compacted backfill, all depths, cip.	LF	\$170	14,690	\$2,497,300
Seeding, Class "A", native, cip.	AC	\$3,000	1	\$3,000
Soft Costs				
Construction Staking and As-Built Preparation	LS	\$21,000	1	\$21,000
Traffic Control & Barricading, cip.	LS	\$31,600	1	\$31,600
Construction Mobilization and Potholing, compl.	LS	\$53,000	1	\$53,000
Construction Demobilization, compl.	LS	\$22,000	1	\$22,000
NPDES Permitting, compl.	LS	\$3,300	1	\$3,300
Construction Costs w/o Contingency:				\$3,432,100.00
Contingency @ 25%:				\$858,025.00
Construction Costs w/ Contingency:				\$4,290,125.00
Professional Services				
Engineering (Basic)	LS	\$440,000	1	\$440,000
Engineering (Special - SCADA / Geotechnical)	LS	\$200,000	1	\$200,000
RPR Services for Construction (including bidding, submittals, RFIs, full time inspection for 8 months)	LS	\$240,000	1	\$240,000
Professional Services Total:				\$880,000.00
			NMGRT	7.75%
				\$400,684.69
TOTAL (Construction / Professional Services / NMGRT):				\$5,570,809.69

8 CONCLUSIONS AND RECOMMENDATIONS

The HPE Water System is critical to the health and well-being of the community. In order to continue to serve its residents safely, consistently and efficiently, improvements such as increasing redundancy and remote monitoring are needed. The Recommended Alternative completes the following:

- Replacement of the unsafe meter cans.
- New prefabricated booster station near the entrance to HPE with a duplex pump system, system automation, and SCADA instrumentation to allow the pumps to operate based on tank level.
- Installation of PAX Mixing systems and power vents in both 30,000-gallon storage tanks to prevent ice formation, facilitate water turnover/mixing, and help prevent DBP formation.
- Distribution system improvements including removing meter bottleneck, installing new meters with an AMI system, replacing the pipe network which 6-inch HDPE waterline, adding isolation valves, and removing dead-end lines.

The cost of implementing all these improvements is estimated at approximately \$5,570,809.69. Initiation of the design of the projects can begin immediately upon approval of this PER.

9 REFERENCES

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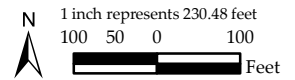
APPENDICES

APPENDIX A – HPE AS-BUILTS



- Meters
- Parcels

HYDE PARK ESTATES METERS



**HYDE PARK ESTATES COOPERATIVE
DOMESTIC WATER ASSOCIATION
VALUATION REPORT**

Prepared For:

Santa Fe County
102 Grant Avenue
Santa Fe, New Mexico 87501

Prepared By:

Santa Fe Engineering Consultants, LLC.
1599 St. Francis, Suite B
Santa Fe, New Mexico 87505

February 2014

EXECUTIVE SUMMARY

The Hyde Park Estates Cooperative Domestic Water Association (HPECDWA) is a well-run, well maintained, water system supplying water to 76 connections. Through over 50-years of service, the infrastructure has been repaired, maintained, and improved to where it is presently functioning with no major problems. The water rights have been permitted an amount of 14.13 acre-feet per annum.

Based on the assumptions and estimations explained within the report, the total value of the HPECDWA is estimated as \$409,849.68. This amount is based on the estimated totals of \$211,950.00 of water rights, \$173,349.68 of useable infrastructure, and \$24,550.00 of salvageable value.

It is the opinion of Santa Fe Engineering Consultants (SFEC) that purchase of the HPECDWA, as is, would be a good investment for Santa Fe County. This opinion is based on the continued maintenance, upgrades, and improvements to the HPECDWA performed over the life of the system. At the present time the HPECDWA system appears to be a well-functioning system. However, upgrades to the system in order to meet Santa Fe County standards could be a significant cost.

**HYDE PARK ESTATES COOPERATIVE DOMESTIC WATER ASSOCIATION
VALUATION REPORT
FEBRUARY 2014**

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HYDE PARK ESTATES COOPERATIVE DOMESTIC WATER ASSOCIATION
VALUATION REPORT
FEBRUARY 2014

1.0 GENERAL INFORMATION

1.1 Introduction

This Valuation Report of the Hyde Park Estates Cooperative Domestic Water Association (HPECDWA) was prepared for Santa Fe County, New Mexico under a contract with the County, dated December 13, 2013.

The scope of work is as follows:

- Task 1.** Inspect the HPECDWA water utility infrastructure and appurtenances, including but not limited to wells, water tanks, water distribution pipelines, pumps, regulating valves, storage facilities, treatment facilities and pumping stations, water mains, meters, fire hydrants, valves, fittings, stations that are readily visible and accessible and all appurtenances. Create an inventory of HPECDWA water system infrastructure, equipment, machinery, tools, motors, spare parts, materials, supplies, fixtures, gauges, production fixtures and other tangible personal property related to the HPECDWA system. This inspection and inventory will be completed with the guidance and cooperation of the HPECDWA current owner/operator.
- Task 2.** Examine “as-built” and other available reports, drawings, maps and diagrams of the HPECDWA system. Interview the system’s existing operators for information not otherwise available. Obtain electronic (PDF, shape files or DRG as appropriate) versions of all available documents, maps, GIS or CAD data and system diagrams of the HPECDWA.
- Task 3.** Review available information on HPECDWA water rights, supplemented if necessary by a review of the files of the New Mexico State Engineer for water right permits, adjudication information, past and present diversions of water, priority, and well information such as depth of well, well diameter, date drilled, repairs and water levels. Water rights assets shall include water withdrawal rights, water reservation rights, water appropriations rights and right to water flow relating to the HPECDWA system. Develop an opinion of the current value of the HPECDWA water rights.

- Task 4.** Review files and documents provided by HPECDWA and Santa Fe County evidencing easements, rights of way, permits, licenses or other agreements or contracts relating only to the HPECDWA pipeline that connects the existing operational wells to the potable HPECDWA water storage and treatment facilities. Also identify all land and real property belonging to the HPECDWA. Identify surface access or use issues relating to wells, pump stations, water lines, regulating valves, storage facilities and treatment facilities identified above.
- Task 5.** To the extent possible, determine the initial cost, asset life, operation and maintenance costs, and revenue associated with the production of water by the water system, current debt and available cash. Identify any accumulated and unexpended available fees. If specific data is not available for the HPECDWA water system, use industry averages.
- Task 6.** To the extent possible, review contracts, agreements and other necessary pertinent documents related to customer accounts, grants, professional services, NMED compliance orders, pending litigation, property liens and other encumbrances or financial liabilities. To the extent possible, render an opinion as to financial liabilities associated with the acquisition, maintenance and operation of the HPECDWA water system.
- Task 7.** Prepare a comprehensive written report on Tasks 1 through 6 above and a valuation of HPECDWA water rights, including a detailed description of the methods used to determine the reported values, and a summary of the qualifications of sufficient expertise to render an opinion on the value on this type of asset.

In order to evaluate the items under the proposed scope of work, Santa Fe Engineering Consultants (SFEC) has performed inspections of Hyde Park Estates Cooperative Domestic Water Association (HPECDWA) water fixtures, reviewed available as-built drawings, easements documents, accounting figures and interviewed Richard Crawford and Melvin Goering of HPECDWA.

1.2 General Description

The HPECDWA is a Domestic Water Association that supplies domestic water to Hyde Park Estates. Hyde Park Estates is a subdivision of 142.3 acres of land, located in the southern half of Section 9, and the northern half of Section 16, Township 17 North, Range 10 East (see Location Map, Appendix A-1), in Santa Fe County. Hyde Park Estates is located just to the east of NM-475/Hyde Park Road, approximately 3 miles from the intersection of Artist Road and

Bishop Lodge Road, near downtown Santa Fe, New Mexico. Currently HPECDWA has 76 active connections within the subdivision. At full development Hyde Park Estates has 89 Lots of an average of 1.6 acres. The remaining 13 lots as yet have not been developed, and have not been hooked to the water system. The subdivision ranges in approximate elevation from 7840 feet to over 8100 feet and consists of steep mountainous terrain.

1.3 History

Hyde Park Estates and the Hyde Park Estates water system were initially developed by Walter Keesing in the late 1950's. As early as 1962, and probably earlier, 140 to 150 one acre tracts were for sale. Three pre-basin wells were drilled, one as early as 1959, for water use and the development of the subdivision. The original development anticipated the one acre-tracts, a 120 room overnight lodge, a service station, a café, and a 7-11 type convenience store.¹

The Articles of Incorporation were filed with the Public Utility Commission on April 6, 1981, and the Hyde Park Estates Cooperative Domestic Water Association was formed. Walter Keesing sold 50 acre-feet of water rights, and filed a Change of Ownership of Water Rights form with the Office of the State Engineer on March 11, 1983, transferring the water to the HPECDWA. By September 1988 there were 55 water hook ups and by January 1993 there were 65 hook ups. The subdivision and water use developed slowly. In late 1996 the HPECDWA hooked up to the City of Santa Fe Water System (Sangre De Cristo Water Company) and used City water to supplement the production from their wells.

The reported water use from the wells and from the City is as follows:

Year	HPECDWA Wells Acre-Foot	City Acre-Foot	Total Water Use Acre-Foot
1981	13.24	N/D	13.24
1982	14.52	N/D	14.52
1983	15.71	N/D	15.71
1984	23.08	N/D	23.08
1985	14.55	N/D	14.55
1986	12.61	N/D	12.61
1987	13.33	N/D	13.33

¹ December 6, 1976 memorandum from J.L. Williams to D.N. Stone, State Engineer Office

Year	HPECDWA Wells Acre-Feet	City Acre-Feet	Total Water Use Acre-Feet
1988	8.23	N/D	8.23
1989	12.98	N/D	12.98
1990	11.36	N/D	11.36
1991	10.34	N/D	10.34
1992	7.54	N/D	7.54
1993	12.97	N/D	12.97
1994	10.29	N/D	10.29
1995	13.66	N/D	13.66
1996	12.16	N/D	12.16
1997	8.52	N/D	8.52
1998	6.49	N/D	6.46
1999	6.06	N/D	6.06
2000	5.38	N/D	5.38
2001	5.17	N/D	5.17
2002	5.62	3.73	9.35
2003	4.85	5.52	10.36
2004	4.07	4.89	8.96
2005	5.23	4.0	9.23
2006	5.29	4.37	9.46
2007	4.58	4.12	8.69
2008	4.08	5.05	9.13
2009	4.4	4.38	8.79
2010	4.27	4.79	9.07
2011	7.23	1.09	8.32
2012	5.96	2.71	8.67
2013	4.98	3.54	8.52

2

² Hyde Park Estates, Meter Readings

2.0 INFRASTRUCTURE AND APPURTENANCES

2.1 General

At the present time the HPECDWA system can produce water through 3 working wells; the “Gusher Well” (RG-19271-S-6), located in the NE¹/₄NW¹/₄NE¹/₄ of Section 16, Township 17 North, Range 10 East, just east of the intersection of Paseo Primero and (east) Paseo Del Monte; the “Grey Wolf Well” (RG-19271-S-3), located in the SE¹/₄SE¹/₄SW¹/₄ of Section 9, Township 17 North, Range 10 East, at the northeast corner of the intersection of Paseo Primero and (west) Paseo Del Monte; and the “Yellow Cat Well” (RG-19271-S-4), located in the SE¹/₄NE¹/₄SW¹/₄ of Section 9, Township 17 North, Range 10 East, on Ramon Lopez’s property just off of Paseo del Monte (see Well and Tank Location Map, Appendix A-2). These wells are supplemented by City of Santa Fe water. City of Santa Fe water connects to the HPECDWA system off of a supply line from NM-475/Hyde Park Road. It then connects at a junction box just off of Entrada Road and connects to the HPECDWA system at the Eva maintenance shack.

The Gusher Well is a 445 foot deep well, completed in 2010, that has good water between 225 feet and 270 feet. There is a pump control house located next to the well, an 8.5’ by 8.5’, 8’ high shed structure. It is a constructed, concrete floor with a drain, dry wall insulated, with electricity, and metal green outside siding. The pump control house contains a 3 hp, 10 gpm booster pump, pressure gage, and “Neptune” meter.

The Grey Wolf Well is a 400 foot deep well, completed in 1985, with a 3hp, 7gpm, Red Jacket pump. The well controls are contained in a 4’ diameter concrete conduit 6.4 feet deep. The meter and controls are at the bottom of the conduit. There is a control panel next to the culvert.

The Yellow Cat Well is a 450 foot deep well, completed in 1995, and has a pump control box and meter located next to the well. OSE records indicate that it has a 20 gpm, Goulds submersible pump. The Yellow Cat Well is capable of pumping but has not been pumped in 2 years due to Uranium and Selenium content over the minimum required by the New Mexico Environment Department.

The Big Eva Well, Little Eva Well, and Adam Well were the main wells that the HPECDWA had developed, but these wells are no longer in service. The pump control house for the three wells is still in service and now used as a maintenance shack. It is a 12' by 16' frame stucco house with a concrete floor. The maintenance shack was built around 1995 and now has electricity and heat. The connection from the City water line is contained in the building along with a meter, UV filter, and back flow preventers. There is also a 1.5 hp booster pump that pumps the City water to the HPECDWA system.



The two active wells supply water to a network of pipelines that supply water to the 76 connections within the subdivision. The wells and the supply line from the City of Santa Fe are capable of supplying any part of the subdivision or the water tanks. There are 12 isolation valves that can be opened or closed that allow the distribution. The pipeline has a total length of 14,690 feet³, that includes 9,591 feet of 4-inch diameter cast iron pipe, and 5099 feet of 2-inch diameter pvc pipe (see Appendix B-1). Over the approximate 50 years of operation of the water system,

³ Hyde Park Estates Water Assoc., Water System Improvements 1984, R.D Barber

numerous breaks have occurred within the pipeline system. Repairs have been made using metal sleeves, ductile iron pipe, and pvc pipe.

The HPECDWA System is also supplied by gravity by two 30,000 gallon steel water tanks located in the northeast corner of the subdivision. The steel water tanks can be fed by any of the wells or the City of Santa Fe water feed line from Hyde Park Road. The pipeline from the City feeds the Eva maintenance shack and is pumped through a 1.5 horse power booster pump to the HPECDWA System.

Over the last 12 months, during the calendar year 2013, the system has produced 2,776,090 gallons (8.52 acre-feet) of water. The Gusher Well has produced 1,164,190 gallons of water (3.57 acre-feet) or 42% of the water supply; the Grey Wolf Well has produced 458,300 gallons of water (1.42 acre-feet) or 17% of the water supply; the Yellow Cat Well was not pumped; and the City of Santa Fe has supplied 1,153,600 gallons of water (3.54 acre-feet) or 41% of the water supply.

3.0 AS BUILT DRAWINGS AND AVAILABLE REPORTS

3.1 General

All available information concerning the HPECDWA was provided from their records to SFEC for review. Engineering and as built drawings were limited to paper copies. The selected copies are attached in Appendix B.

The majority of the narrative history of the water system and water development is contained in the files of the Office of the State Engineer (OSE). SFEC reviewed the documents is under OSE file no. RG-19271.



Selected copies of water right documents are located in Appendix F.

4.0 WATER RIGHTS

4.1 History

Declaration Nos. RG-19271 thru RG-19271-S-2 was filed with the Office of the State Engineer (OSE) on July 15, 1971, by Walter Keesing, dba Hyde Park Estates de Santa Fe (see Appendix F-1 for Water right Documents). The Declaration claims a pre-basin right to use wells RG-19271 (Big Eva Well), RG-19271-S (Yellow Cat I Well), and RG-19271-S-2 (Little Eva Well), for the diversion of 86.3 acre-feet of water per annum for residential, subdivision, and commercial purposes at Hyde Park Estates.

On December 15, 1976, Permit to Change Location of Well, RG-19271, was approved. The Water Rights were severed from the old well, and transferred to the new well located within the same quarter-quarter subdivision.

On July 22, 1980, Combined Offer of Judgment and Order No. 43,347, Santa Fe River Stream Adjudication, Volume II, Sub-file No. GW-2.1, 2, and 3, was issued. Walter Keesing, dba Hyde Park Estates de Santa Fe, was recognized to have a right to use wells RG-19271 through RG-19271-S-2, for the diversion of up to 86.3 acre-feet per annum, provided that 73.8 acre-feet was subject to proof of beneficial use on or before December 15, 1980.

On March 11, 1983, Change of Ownership of Water Right (see Appendix F-1) was filed conveying 50 acre-feet of water rights under OSE file No. RG-19271 thru RG-19271-S-2, inclusive of the adjudicated wells, from Walter Keesing to Hyde Park Estates Domestic Cooperative Water Association. The remaining 36.3 acre-feet were subsequently conveyed to J.A Klauck and are administered under File No. RG-19271-A.

On April 14, 1984, Application for Supplemental Well RG-19271-S-3 (Grey Wolf Well), was approved for a well located in the SE $\frac{1}{4}$ SE $\frac{1}{4}$ SW $\frac{1}{4}$ of Section 9, T17N, R10 E.

On July 1, 1994 Application for Supplemental Well RG-19271-S-4 (Yellow Cat II), was approved for a well located in the SE $\frac{1}{4}$ NE $\frac{1}{4}$ SW $\frac{1}{4}$ of Section 9, T17N, R10 E.

On October 4, 1999, Application for Supplemental Well RG-19271-S-5 (Adam) was approved for a well located in the NE¼ NE¼ SW¼ of Section 9, T17N, R10 E.

On October 16, 2002 a Final Inspection and Report of Beneficial-Underground Waters (PBU) was filed by V. Phillip Soice, NM PE License No. 7143, on behalf of the Hyde Park Water Estates Domestic Water Association. The Report states that during the period from January 1985 through December 1985, a total of 14.13 acre-feet were diverted from wells RG-19271 through RG-19271-S-5. This water was applied to beneficial use for subdivision and related purposes within Sections 9 and 16, T17N, R9E, Santa Fe County, New Mexico. The PBU requested a total of 17.55 afa be recognized, based on the number of undeveloped Lots and monthly variations in the amount of water used. As of this date the PBU has not been acted on.

On July 19, 2007, Hyde Park Estates Domestic Cooperative Water Association filed Application for Permit to Drill a Supplemental Well to Well RG-19271. Through the Report and Recommendation of the Hearing Examiner, dated June 4, 2010, Well RG-19271-S-6 (Gusher) was approved (see Appendix F-4). The Conditions of Approval limits the diversion from Well RG-19271-S-6 to 5.0 afa, except that the permittee may increase the total annual diversion of groundwater during any calendar year up to 9.70 acre-feet, provided that the sum of annual diversions from said well for any consecutive ten-year period does not exceed 50.00 acre-feet. The total annual groundwater diversions from all of its wells combined shall not exceed 14.13 acre-feet. The priority date is listed as 1959. (see Appendix F-1 for Water right Documents)

4.2 Summary and Valuation of Water Rights

Although the original Declaration and Change of Ownership of Water Rights was for 50 acre-feet, the HPECDWA has never used that amount of water. Even though the PBU filed on October 16, 2002, it has never been acted on by the OSE. It does appear that based on the recent Report and Recommendation on Well RG-189271-S-6, that the OSE recognizes 14.13 acre-feet per annum, with a priority date of 1959.

Water Rights within the Santa Fe River Basin are for the most part over appropriated. Because of the over appropriation and isolation of the basin, there are no water rights recently noted for sell or transfer. The City and County of Santa Fe now purchases primarily pre-1907

water rights from the Middle Rio Grande Valley. Based on recent dealings the City has recently offered to purchase up to 30 acre-feet of water rights for \$15,000 per acre-foot, from within their water bank. Based on that sum, the HPECDWA 14.13 acre-feet of water rights present value is \$211,950.00.

5.0 EASEMENTS AND ACCESSIBILITY

5.1 General

The Hyde Park Estates de Santa Fe Subdivision is described in plats filed in Santa Fe County Court House.

- 1) Hyde Park Estates de Santa Fe, Plat of Unit I, Sheets 1 and 2, recorded as Document No. 262,930, at Plat Book 9, pages 119-120, on February 18, 1963, in the records of Santa Fe County, New Mexico;
- 2) Hyde Park Estates de Santa Fe, Replat of Church Tract, recorded as Document No. 273,927, at Plat Book 10, page 22, on May 5, 1964, in the records of Santa Fe County, New Mexico;
- 3) Hyde Park Estates de Santa Fe, Plat of Unit II, recorded as Document No. 281,279, at Plat Book 12, page 7, on February 26, 1965, in the records of Santa Fe County, New Mexico;
- 4) Replat of a Portion of Hyde Park Estates de Santa Fe for Blocks D, E, and F of Unit I and Blocks F, G, H and J of Unit II, recorded as Document No. 383,408, at Plat Book 43, page 17, on January 12, 1976, in the records of Santa Fe County, New Mexico;
- 5) Replat of Blocks B and C, Portion of Unit 1 and Unit 2, Hyde Park Estates de Santa Fe, recorded as Document 383,409, at Plat Book 43, page 18, on January 12, 1976, in the records of Santa Fe County, New Mexico;
- 6) Any and all rights of Keesing and Hyde Park Estates de Santa Fe, under the Grant of Easement from Mel Goering and Lorene K. Goering, his wife, to Hyde Park Estates de Santa Fe and Hyde Park Estates Sanitation District, recorded as Document No. 397,465, at Book 343, page 20, on January 17, 1977, in the records of Santa Fe County, New Mexico; and
- 7) Any and all rights of Keesing under the Easement from Wm. C. Church and Anne Church, his wife, to Walter Keesing, recorded at Book 229, page 73, on September 10, 1965, 1963, in the records of Santa Fe County, New Mexico.

5.2 Roads and Pipeline

Unit I (see Appendix B-19) essentially describes the northern half of Hyde Park Estates. Unit II (see Appendix B-20) describes the southern half of Hyde Park Estates. The Easement Statements under the plat for Unit II states:

“...Where the description traverses along roadway centerlines, dedication is herewith defined to include the entire width of roadway as shown hereon...”

“...Utility easements are hereby provided along all streets shown on the plat hereon delineated...”

“...Underground utility easements are hereby granted along all streets lines to serve adjoining lots in the most direct manner...”

In some cases on the Unit II plat the roads are shown as 50 feet wide.

HPECDWA also has 14,690 feet of pipeline within its distribution system. The entire length of the pipeline is presently installed under the roads in the Subdivision. In a December 17, 1984 letter to HPECDWA, from the Law Offices of Sutin, Thayer & Browne (see Appendix C-17), representing the Department of Finance and Administration of the State of New Mexico, in support of a funding request, wrote:

“...These roads were dedicated to public use by The First National Bank (agent), Walter Keesing, and E. Gene Keesing on the Plats. Since distribution of water for beneficial use is in the public interest, the distribution of water is a public use. Kaiser Steel Corp. v. W. S. Ranch Co., 81 N.M. 414, 467 P.2d 986 (1970). Both Plats contain the notation that “[a]pproval by the Santa Fe County Commission constitutes a relinquishment of all dedicated roads and easements delineated on prior plats and an acceptance of such dedicated roads and easements set forth hereon...”

“...You have represented to us that the Subdivision is located within the County of Santa Fe (the “County”) but outside the boundaries of the City of Santa Fe. Minutes of the Santa Fe County Commission regular meeting of August 9, 1984, on file in the Santa Fe County Clerk’s office, show that the Santa Fe County Commission voted on that date to maintain the public roads in the Subdivision. You have represented to us that the County issued a permit to the Association on December 5, 1984, to allow the Association to excavate the roads...”⁴

The letter indicates that HPECDWA has the right to maintain their pipeline located within the County Roads within Santa Fe County. The entire pipeline is readily accessible over public roads.

⁴ December 17, 1984 letter, from Sutin, Thayer & Browne; Stephany S. Wilson, to Hyde Park Estates Cooperative Domestic Water Association

5.3 Water Tanks

The water tanks owned by the HPECDWA are located on land described by easements. The water tanks easement is described in the same December 17, 1984 letter to HPECDWA, from the Law Offices of Sutin, Thayer & Browne, representing the Department of Finance and Administration of the State of New Mexico, in support of a funding request, wrote:

“...The Association has a valid easement over this real property from the then record owners of the real property, Melvin Goering and Lorene K. Goering, his wife (the “Easement”), which Easement was recorded on January 17, 1977, in Book 343, page 20 of the Santa Fe County records. In making this assurance that the Association has a valid easement over the real property from the then record owners of the real property we have relied solely on the letter from Territorial Abstract & title Company, Inc. dated December 13, 1984, a copy of which is attached to this letter. You have represented to us that the hypochlorinator is an integral component of the water storage system. The easement was granted for water storage tanks for water storage purposes. In our opinion, the Association has adequate authority as provided in the Easement to install, maintain and operate the hypochlorinator in the Subdivision...”⁵

The water tank referred to in the above statement is located on Lot 2 (see Appendix C-1 and C-2) in the Northeast section of the subdivision, just off of Paseo Del Monte. The tank is accessible through a gate.

The second tank is located on Lot 12, right next to, and west of the tank on Lot 2 in the Northeast section of the subdivision. The easement is described as the Kovacs Easement and is (see Appendix C-3 thru C-6) recorded in the Santa Fe County Clerk’s Office, filed on May 12, 1986, in book 550, pages 488 thru 491.

5.4 Water Wells

At the present there are three working water wells owned by HPECDWA, the “Gusher Well”, the “Grey Wolf Well”, and the “Yellow Cat Well”. All of the wells are easily accessible off of the main roads within the subdivision.

⁵ December 17, 1984 letter, from Sutin, Thayer & Browne; Stephany S. Wilson, to Hyde Park Estates Cooperative Domestic Water Association

The Gusher Well is located on Lot J-1 on land owned by Knox Kinlaw and Eileen Kinlaw, in the Southeast section of the subdivision. The easement of the well is described as the Grant of Easement and is recorded (see Appendix C-9 thru C-13) in the Santa Fe County Clerk's Office, filed on January 25, 2008, as Instrument # 1513354 in The Records of Santa Fe County. "The HPECDWA in a meeting on May 10, 2006 adopted a special condition (See Appendix C-15 and C-16) as follows: "It is understood and agreed to by all parties that the grantor and successors shall benefit thereby and shall pay all other usual and customary fees to the Association. The 20,000 gallons of water per quarter represents a credit to any water used per quarter. Water use above 20,000 gallons per quarter will be charged as if the use started at 0 gallons per quarter."

In other words the Kinlaws get free water of up to 20,000 gallons per quarter in exchange for the easement. The HPECDWA still honors that agreement.

The GreyWolf Well is located on Lot B-5II at the east corner of Paseo Primero and Paseo Del Monte. The easement of the well is described as the Grant of Water Well Easement from R. David Gockley and Adair Lewis Gockley, husband and wife to Hyde Park Estates Cooperative Domestic Water Association. The easement is recorded (see Appendix C-7) in the Santa Fe County Clerk's Office, filed on May 3, 1984, in book 489, pages 704 thru 708.

The Yellow Cat Well is located on Lot A-17, just west of the northwest curve in Paseo Del Monte. The easement of the well is described as the "Easement for Hyde Park Water Association (Replat of Church Tract). The easement is recorded (see Appendix C-8) in the Santa Fe County Clerk's Office, filed on January 31, 1992, in book 229, page 73.

The Big Eva Well (RG-19271), the original Yellow Cat Well (RG-19271-S), Little Eva Well (RG-19271-S-2, and Adam Well (RG-19271-S-5) are all no longer in service. The Big Eva Well, Little Eva Well, and the Adam Well are all located next to the Eva maintenance shack just to the north of the Lots F-1 and F-2. There is no easement that has been located for the wells and the maintenance shack. The land was originally owned by Walter Keesing. An unsigned "Bill

of Sale” from Walter Keesing to Hyde Park Estates Cooperative Domestic Water Association, dated 1982. (see Appendix C-21). Under item 1.A. of the Bill of Sale states:

"...1. Keesing hereby grants, transfers and assigns to Hyde Park Estates Association all of his rights, title and interest in and to the following described property in Santa Fe County, New Mexico, free of all liens and encumbrances..."

"...A. All well sites, storage tank site, tanks, pumps pipes, distribution lines, and equipment used in providing water for the Hyde Park Estates Subdivision..."

It is assumed that there is a signed Bill of Sale that does exist.

6.0 FINANCIAL INFORMATION

6.1 Assets

The HPECDWA system, parts and infrastructure was inspected and inventoried by Santa Fe Engineering Consultants (SFEC) during the month of January 2014, with the aid of Mr. Richard Crawford of HPECDWA. The inventory of the HPECDWA is listed in Appendix E. The Table lists the inventory of useable infrastructure of the HPECDWA under the first column, “Part Description”. The second, third, and fourth columns estimate the current 2014 value of acquiring or installing the individual items. Except for the wells, SFEC used recent construction costs on SFEC projects within the Santa Fe area to estimate the 2014 construction cost for each item. The City of Albuquerque, City Engineer’s Estimated Unit Prices For Contract Items, 2009, was also used in estimating costs. Column 5, “2014 Total” is the total 2014 estimated cost of the individual item in column one.

Column 6 is the year the item was installed; this information was obtained from Richard Crawford and Melvin Goering of HPECDWA. SFEC assumed a 0.1% reduction of the 2014 cost for the number of years from the date of construction or installation. Column 7 represents that reduction factor. Column 8 is the original construction cost during the year of installation. Column 9 is the estimated life of the item, and Column 10 is the remaining life. Column 11 is the estimated salvage value of the item after the expiration of the estimated life. Column 12 is the depreciation of the item using the straight line depreciation method. Column 13 is the total depreciation.

Based on these assumptions and estimations the total value of the HPECDWA is estimated as \$412,195.73. This amount is based on the estimated totals of \$211,950.00 of water rights, \$175,695.73 of useable infrastructure, and \$24,550.00 of salvageable value.

6.2 Financial

HPECDWA has managed their finances well. They have borrowed money, raised rates and managed their system based on maintenance and upgrades required by the system. Because of the continued required maintenance within the system, lessons have been learned and

improvements to the system have done to reduce maintenance. They charge water users within their system on a basic rate based on their expenses. The formula previous years expenses/gallons of water used = basic rate, has been the standard rate charged to water users within the system. The average rate for water since 2006 is as follows:

2006	\$0.0236/gallon
2007	\$0.0269/gallon
2008	\$0.0296/gallon
2009	\$0.0291/gallon
2010	\$0.0311/gallon
2011	\$0.0317/gallon

SFEC reviewed financial reports for the HPECDWA. HPECDWA has always adjusted their rates according to their repairs and maintenance. They may not have always had a “Net Reserve Income” at the end of the year, but they have always had cash reserves and money in the bank at the end of the year to face the next year. This shows that they fixed and maintained their system when it was needed.

In October and November of 1996, HPECDWA finalized a loan of \$126,264.00 with the New Mexico Finance Authority. The purpose of the loan was to pay for engineering and construction of the hookup and pipeline to the City of Santa Fe water system. The loan was for 20 years at an interest rate of 5.46%. The annual payment is now \$885.00 per month. At the present monthly payment schedule the loan will be paid off in December of 2016. As of December 31, 2013, HPECDWA still owed \$24,953.80 on the loan.

The HPECDWA is a well-run, well maintained water system within Santa Fe County. The HPECDWA is in good financial condition. There is no pending litigation, liens, encumbrances, or financial liabilities associated with the system. As of December 31, 2013, HPECDWA had a cash reserve of \$41,984.81.

7.0 OTHER ITEMS

7.1 General

Because of the age of the pipelines, the elevation of the system, and the fluctuation of the weather (temperature), continued maintenance of the system especially of the pipelines may be an issue. However, continued maintenance of any water system within the State of New Mexico, is required to one extent or another.

The small diameter of the pipeline probably will not meet Santa Fe County standards for a public water system. Replacement of the pipeline to an 8-inch diameter pipeline will be a considerable expense. In addition established pressures in the working system will be changed and have to be adjusted accordingly.

7.2 Drinking Water Standards

An Administrative Order (AO) was sent to HPECDWA on September 11, 2012 for exceeding selenium levels. According to Richard Chamberlin this is for the Yellow Cat Well. Because of this selenium content, pumping of the well in the future may, be severely reduced or restricted. HPECDWA has not pumped Yellow Cat Well since October of 2011. The New Mexico Environment Department website for the Drinking Water Bureau shows an AO issued on 9-17-12 (see Appendix F-2) for the Grey Wolf Well. There may be some confusion concerning this situation. As such HPECDWA could be limited to one well, the Gusher Well. Because of the City of Santa Fe water line as a supplemental and back up water source, the loss of these wells may not be an issue.

There has been New Mexico Environment Department (NMED), Drinking Water Violations that have been issued in the past. The Gusher well was last issued a violation for “Volatile Organics” on 10-28-2011 (see Appendix F-2). State compliance was achieved on 01-05-2012. The Grey Wolf Well and Yellow Cat wells were both issued violations for “Gross Alpha, Excl. Radon & U” on 11-04-2008. Both wells achieved state compliance on 11-17-2008. Another violation was issued to the Grey Wolf well on 07-12-2012 for Selenium. A State Administrative Order (without penalty) was issued on 09-17-2012.

7.3 Fire Restrictions

There are currently six fire hydrants for the HPECDWA with City of Santa Fe thread types (see Appendix F-3). If a fire were to occur in the subdivision the City of Santa Fe would respond. However, Santa Fe County Fire Department has been involved in the area and has tested the hydrants in on July 15, 2003. According to Tim Gilmore, Fire Inspector, Santa Fe County Fire Department, because of the elevation difference in the fire hydrants, and the subdivision, the lower elevation fire hydrants, have more fire capacity and come close to meeting the Santa Fe County requirement of 500 gpm. The two upper elevation hydrants (TEH 03 and THE 04) definitely do not have capacity and do not meet standards. He suspects it is the small diameter water lines that contribute to low yield.

The other Santa Fe County fire requirement is for a maximum 1,000 linear foot fire hose lay. There cannot be more than an unrestricted distance of greater than 1,000 feet from any fire hydrant to any resident within the subdivision. The distance between the fire hydrants in the subdivision is less than 900 feet so it does appear that the HPECDWA does meet this standard with the possible exception of other residents, trees, fences or other structures that could impede the hose lay.

7.4 Recommendations and Conclusions

Based on these assumptions and estimations the total value of the HPECDWA is estimated as \$412,195.73. This amount is based on the estimated totals of \$211,950.00 of water rights, \$175,695.73 of useable infrastructure, and \$24,550.00 of salvageable value.

It is opinion of Santa Fe Engineering Consultants that purchase of the HPECDWA would be a good investment by Santa Fe County. This opinion is based on the continued maintenance, upgrades, and improvements to the HPECDWA performed by the over the life of the system. At the present time the HPECDWA infrastructure appears to be a well-functioning system.

8.0 LIST OF REFERENCES

New Mexico State Engineer Office, File No RG-19271 et al

The City of Albuquerque, City Engineer's Estimated Unit Prices For Contract Items, 2009

Records of the Hyde Park Estates Cooperative Domestic Water Association (HPECDWA)

Richard Crawford, HPECDWA

Melvin Goering, HPECDWA

Tim Gilmore, Fire Inspector, Santa Fe County Fire Department

APPENDIX A
COUNTY MAP
LOCATION MAP

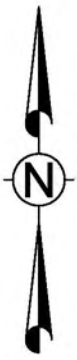


SCALE:
1" = 4000'

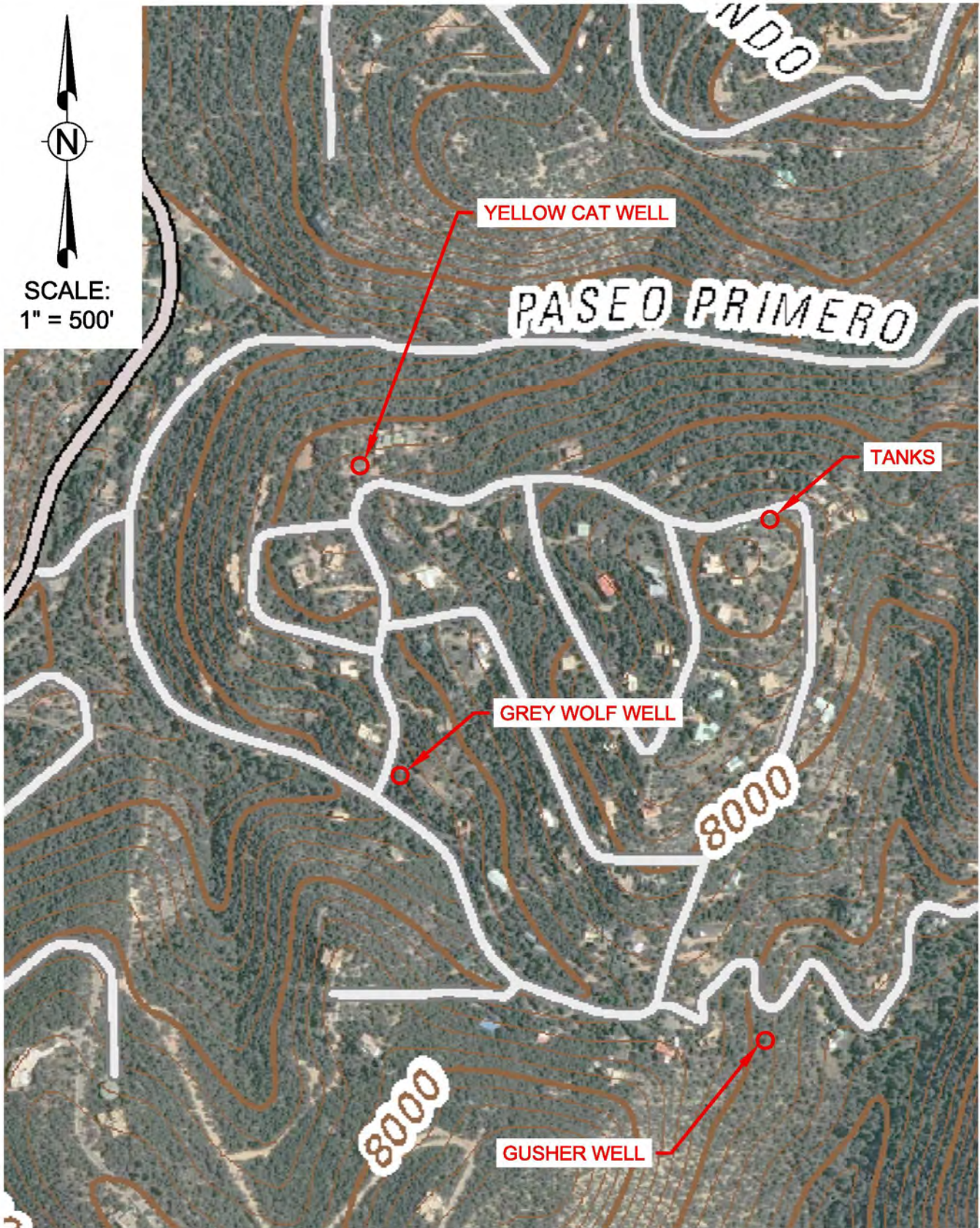


REFERENCE:
USGS Quadrangle Maps Entitled
"SANTA FE, N. MEX" Dated 2011 and
"MCCLURE RESERVOIR, N. MEX" Dated 2011

LOCATION MAP
FIGURE 1



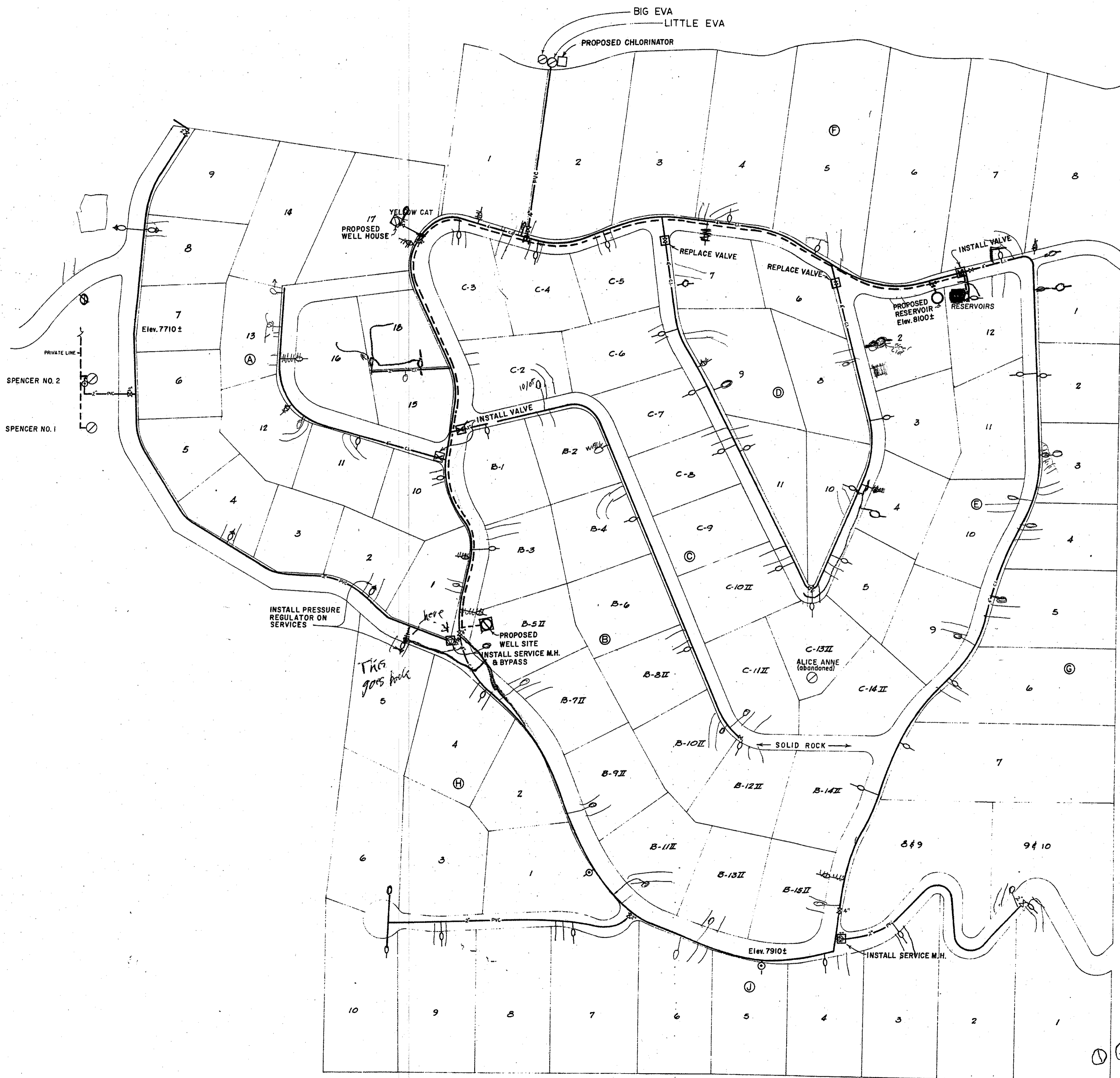
SCALE:
1" = 500'



REFERENCE:
USGS Quadrangle Maps Entitled
"SANTA FE, N. MEX" Dated 2011

WELLS AND TANK
LOCATION MAP
FIGURE 2

APPENDIX B
AS BUILT DRAWINGS AND AVAILABLE REPORTS

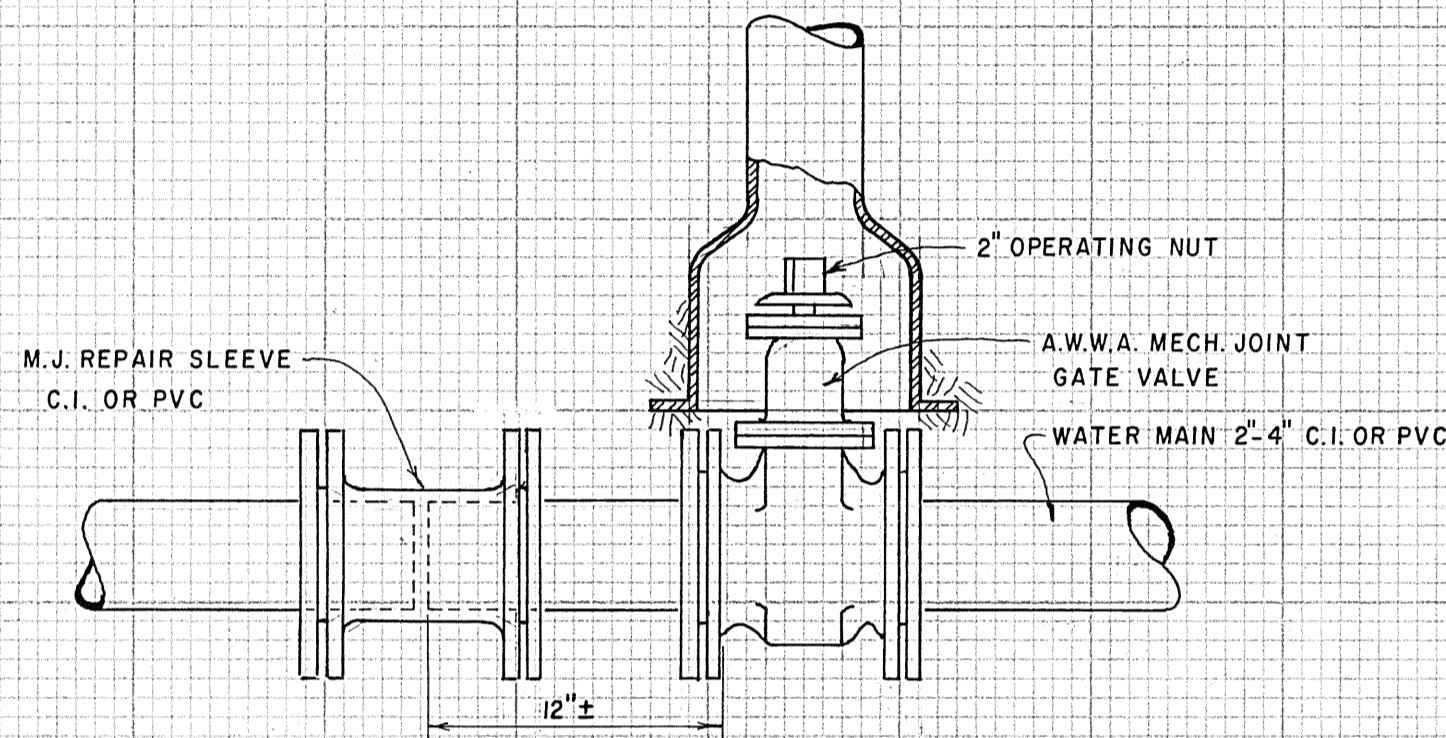
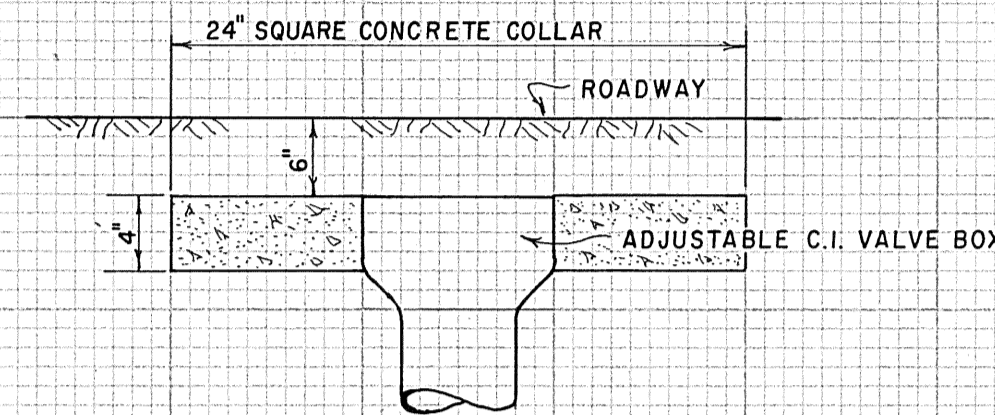


LEGEND

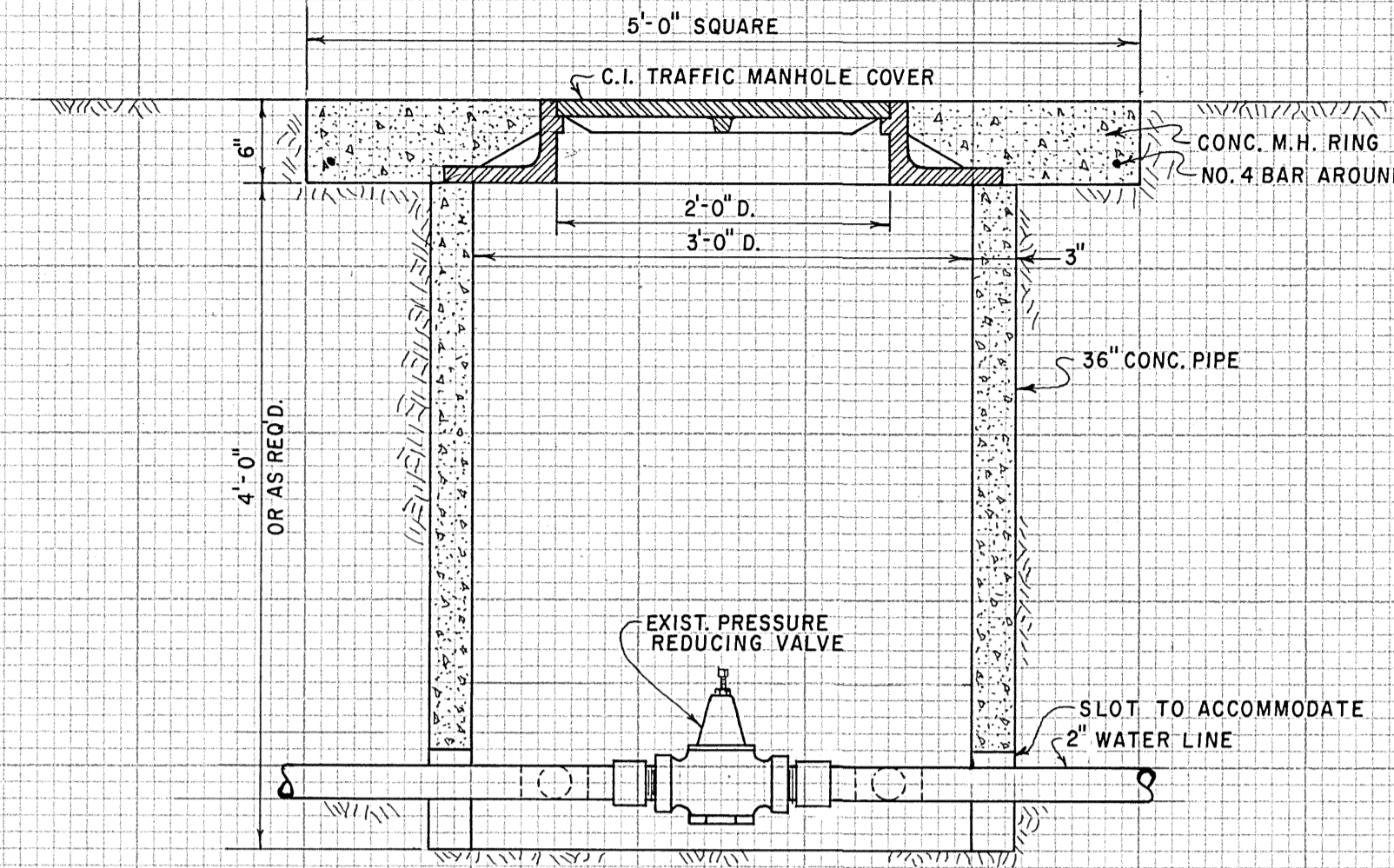
- WELL
- PRESSURE REGULATOR
- VALVE
- METER (Exist.)
- PROPOSED METER
- PROPOSED FACILITY

HYDE PARK ESTATES WATER ASSOC.
 SANTA FE, NEW MEXICO
 WATER SYSTEM IMPROVEMENTS -1984
 SYSTEM MAP
 PROPOSED FACILITIES
 R. D. BARBER
 Scale: 1"=100'

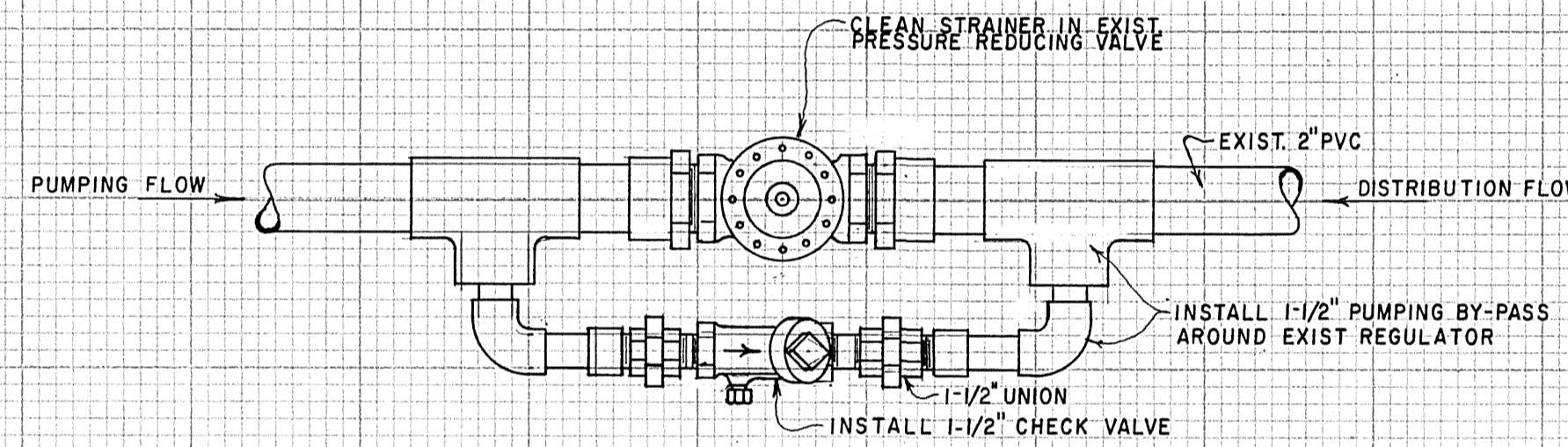
NOTE: Traced from an unmarked print of unknown origin.



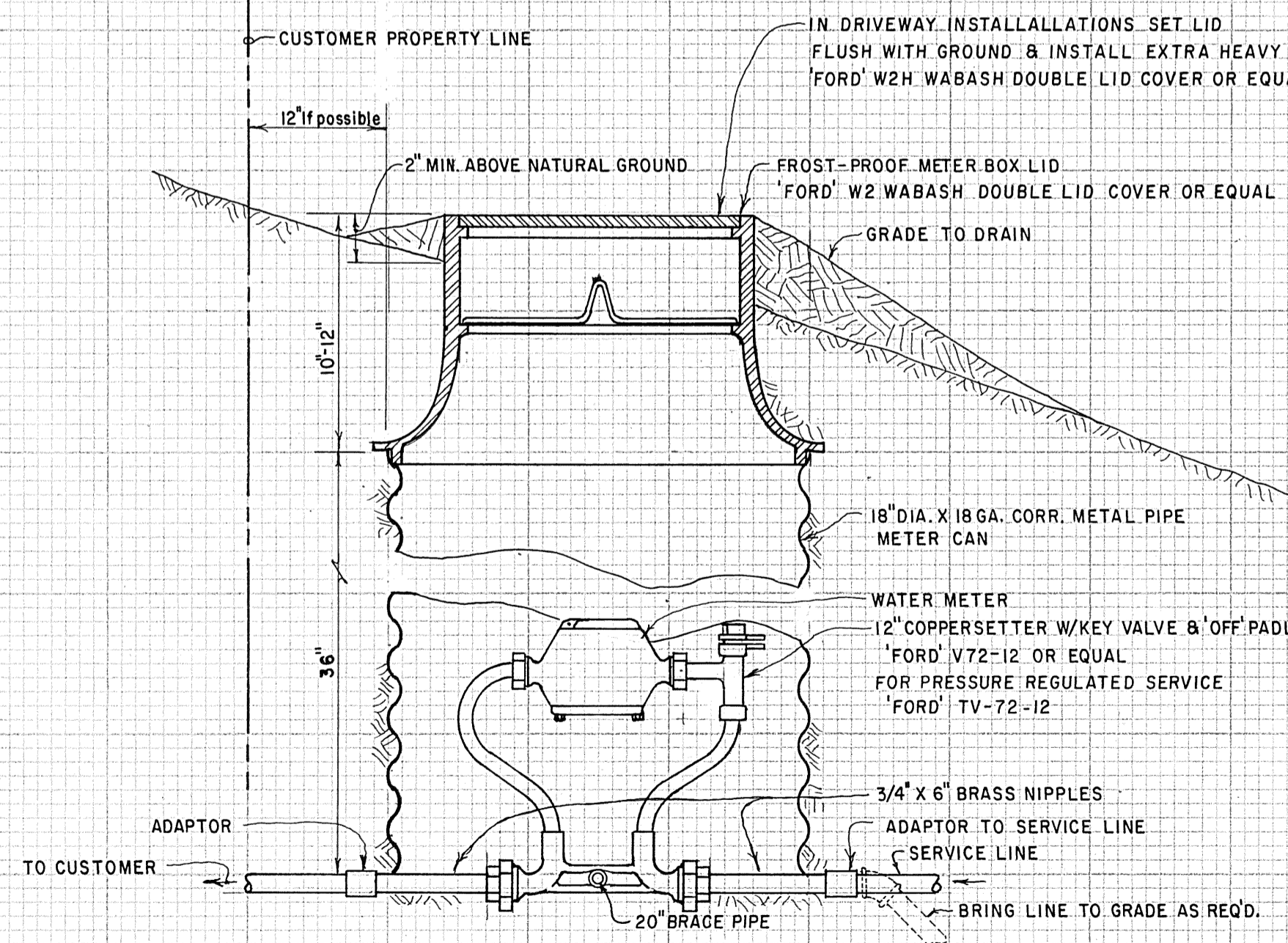
TYPICAL VALVE INSTALLATION



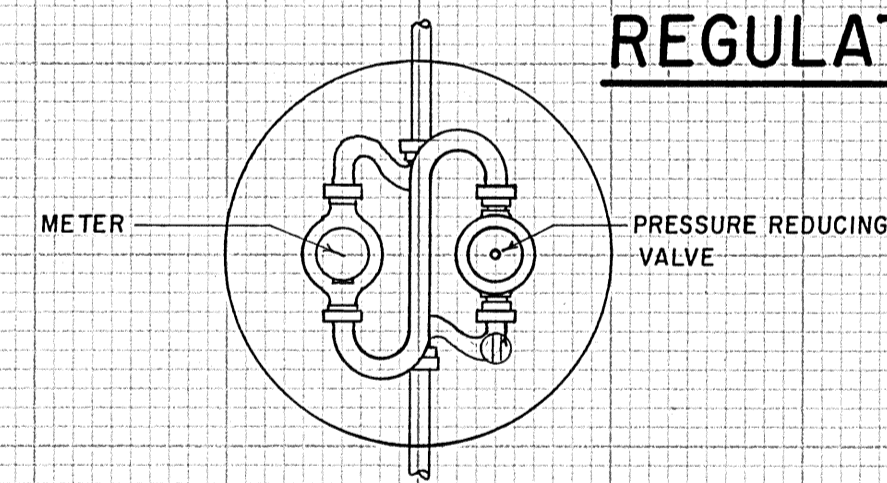
REGULATOR SERVICE MANHOLE



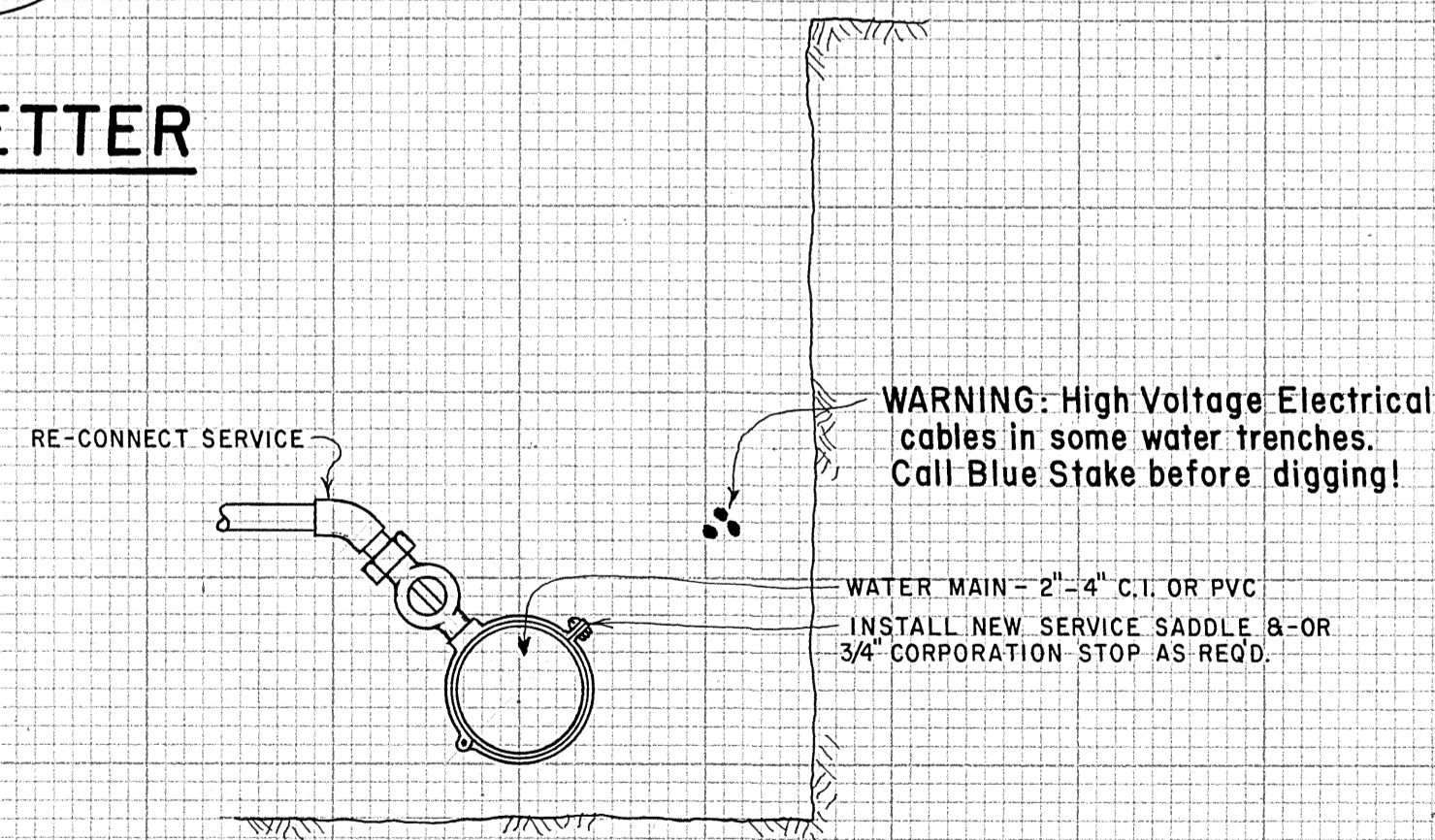
REGULATOR PUMPING BY-PASS



TYPICAL METER INSTALLATION



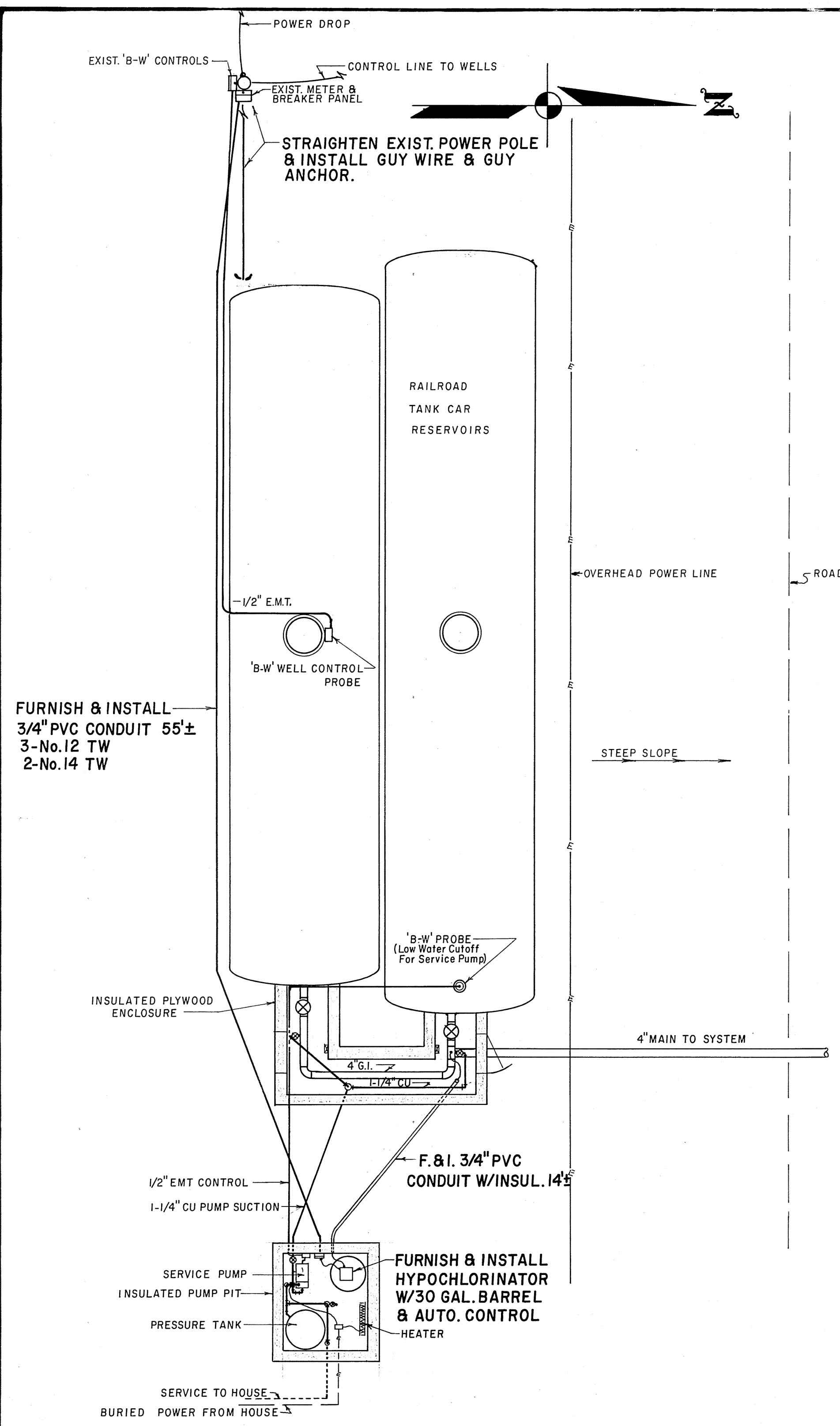
TANDEM SETTER



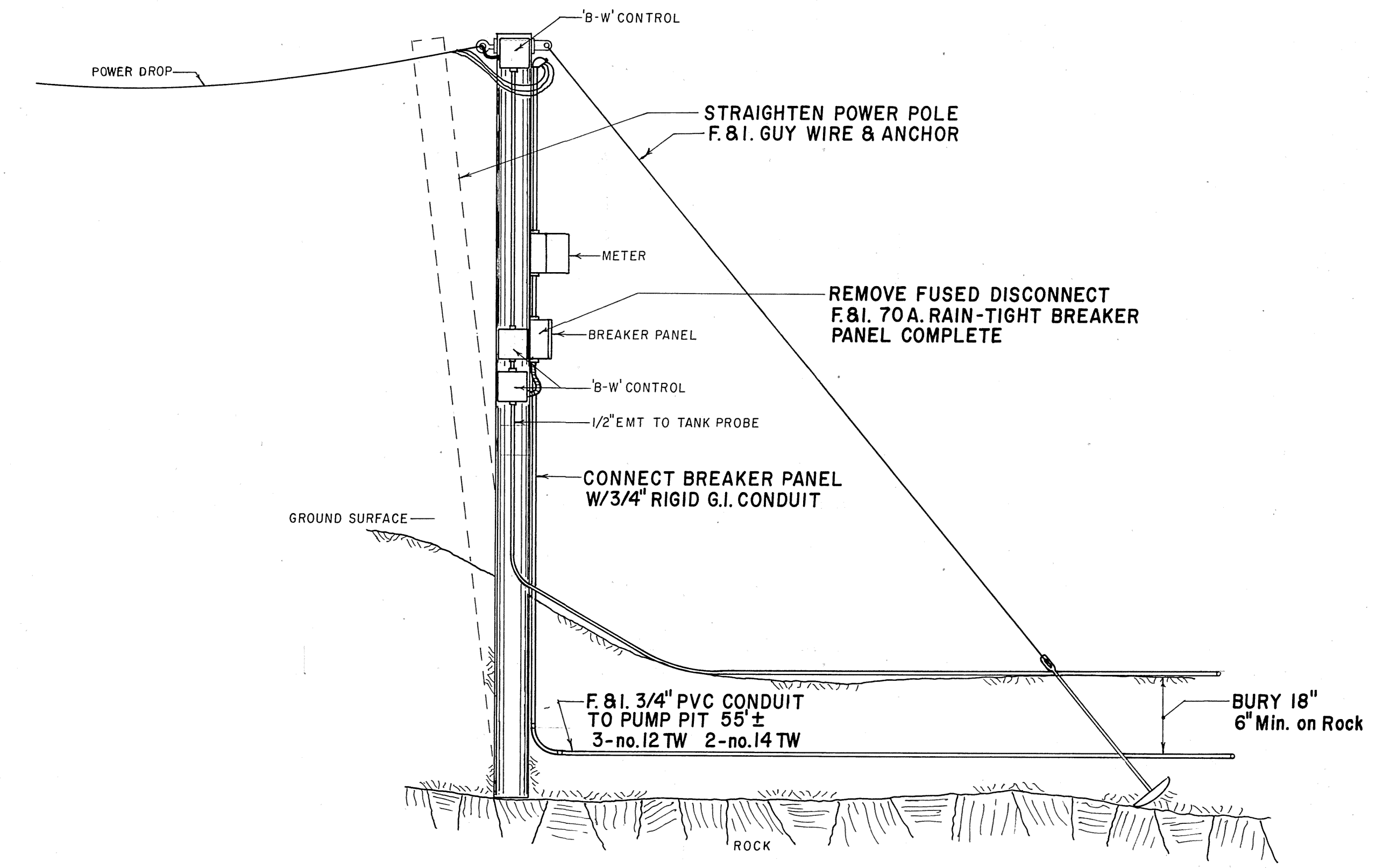
TYPICAL SERVICE TAP

HYDE PARK ESTATES WATER ASSOC. SANTA FE, NEW MEXICO		
WATER SYSTEM IMPROVEMENTS -1984		
DETAILS & TYPICAL SECTIONS		
R. D. BARBER CONSULTING ENGINEER SANTA FE, NEW MEXICO	Drawn: Checked: SHEET 2	Scale: No Scale Date: 10/10/84 OF 4

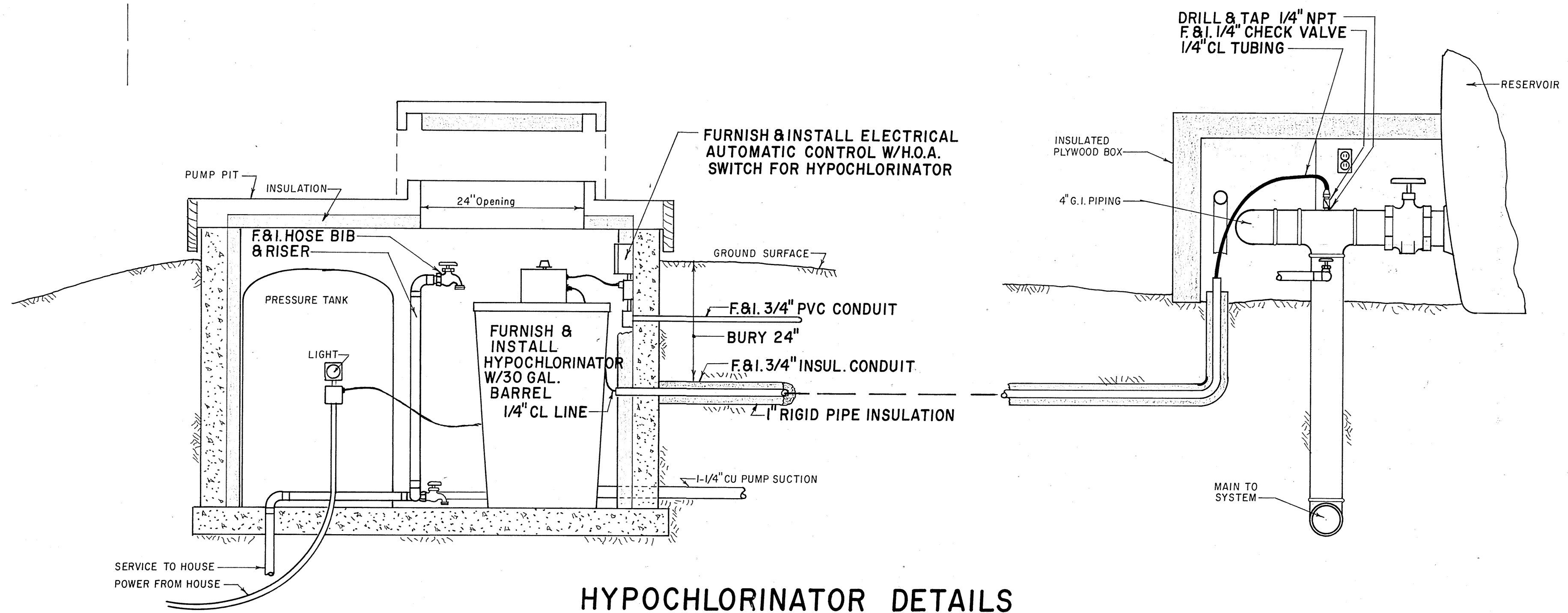
3



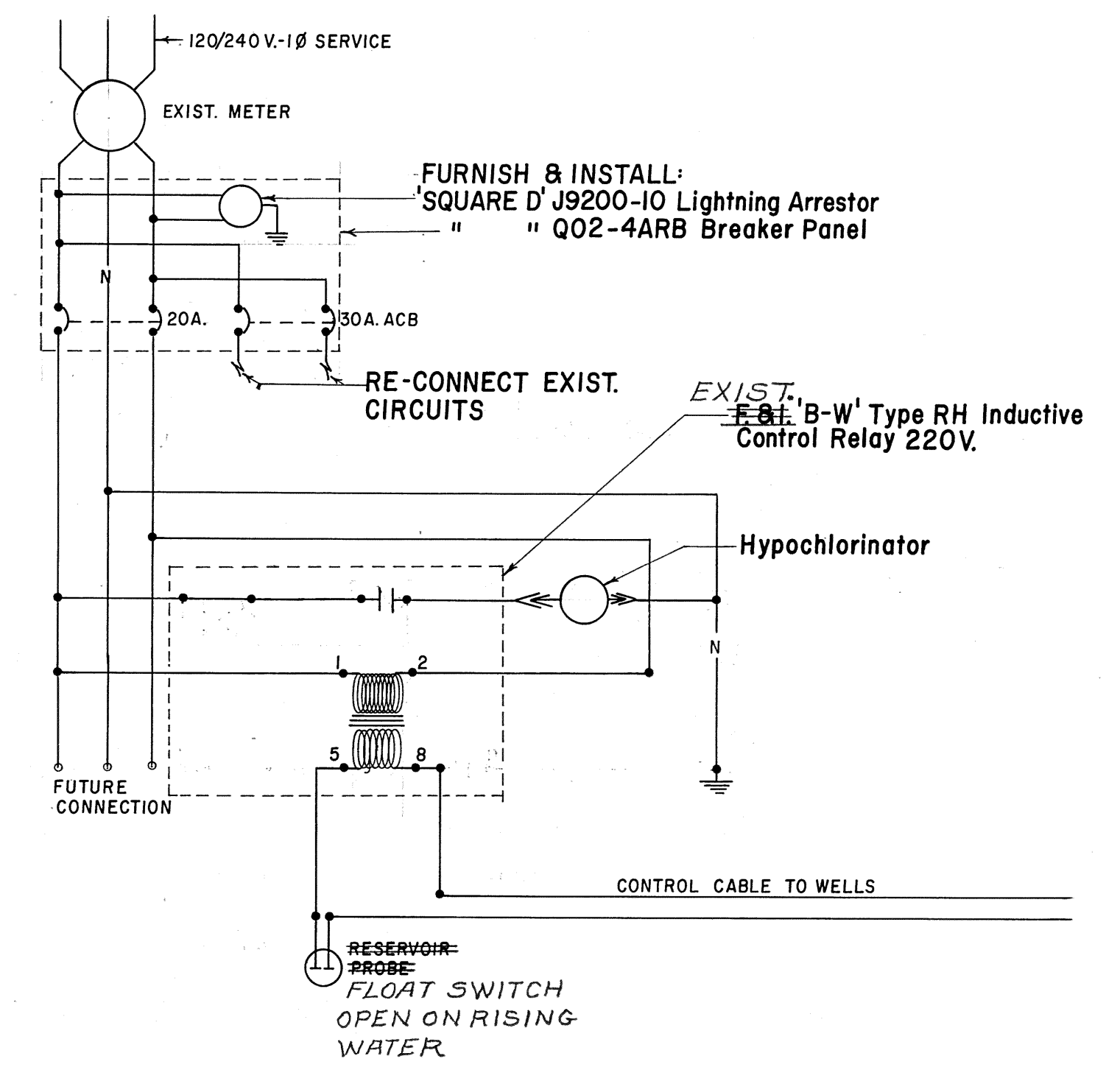
RESERVOIR SITE PLAN
SCALE: 1/4" = 1'



POWER POLE DETAILS
NO SCALE



HYPOCHLORINATOR DETAILS
SCALE: 1" = 1'±



ELECTRICAL DIAGRAM
AS-BUILT

HYDE PARK ESTATES WATER ASSOC. SANTA FE, NEW MEXICO		
WATER SYSTEM IMPROVEMENTS -1984		
HYPOCHLORINATOR STATION AS-BUILT		
R.D. BARBER CONSULTING ENGINEER SANTA FE, NEW MEXICO	Drawn: _____ Checked: _____ SHEET 3	Scale: As Shown Date: 10/15/84 OF 4

①

HYDE PARK ESTATES

Cooperative Domestic Water Association

Water System Improvements & Additions

CONSTRUCTION PLANS

INDEX

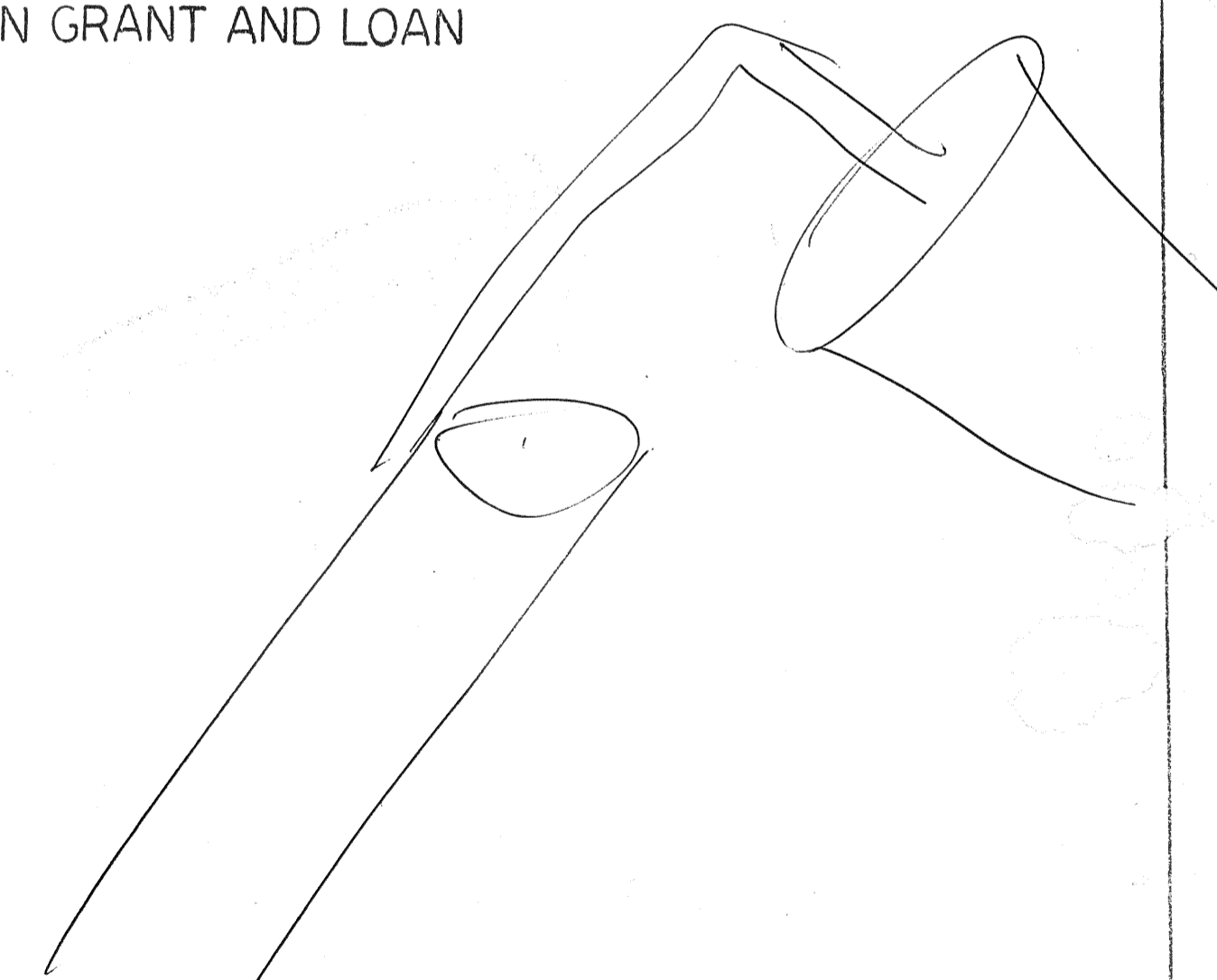
<u>SHEET N°</u>	<u>TITLE</u>
1.....	SITE PLAN AND TANK LOCATION
2.....	RETAINING WALL & FENCE DETAILS
3.....	TANK AND MISCELLANEOUS DETAILS
4.....	WELL CONTROL DETAILS



LOCATION MAP

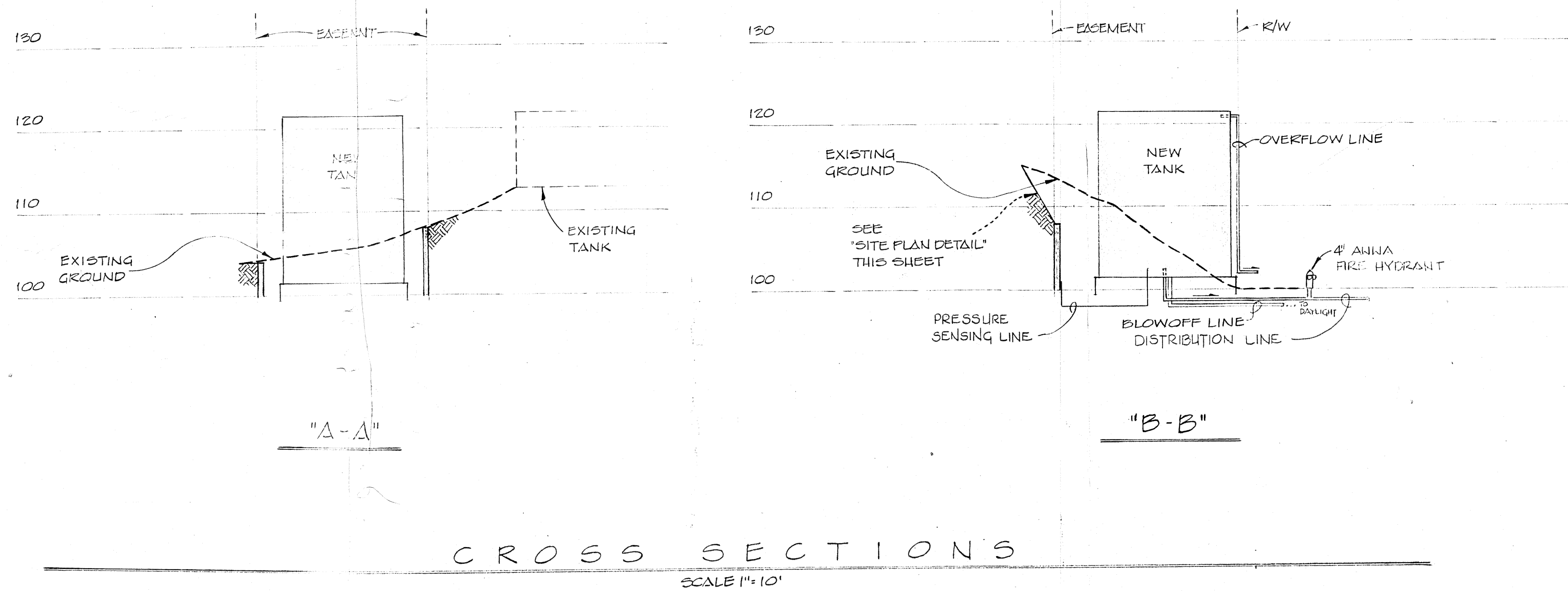
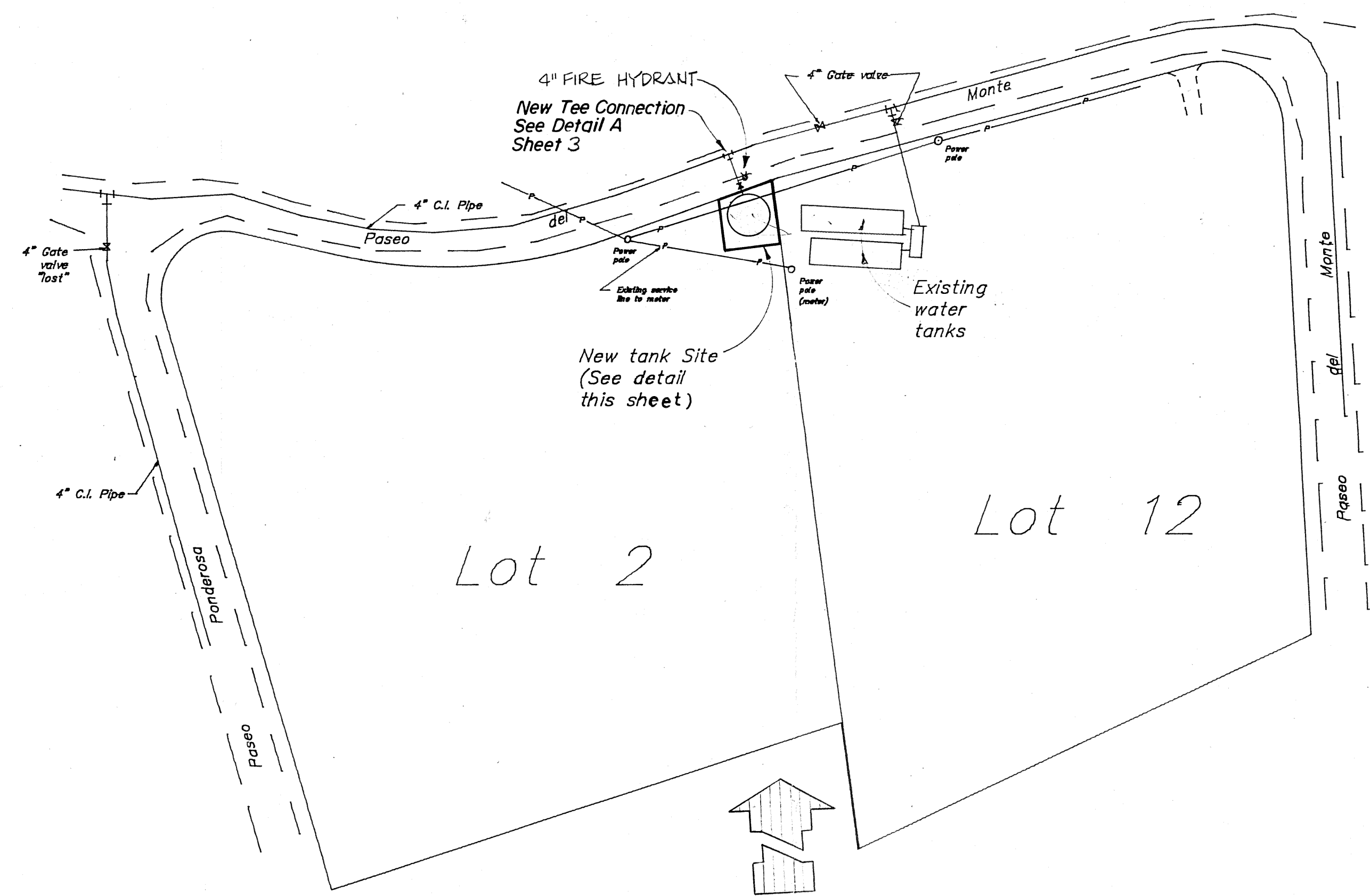
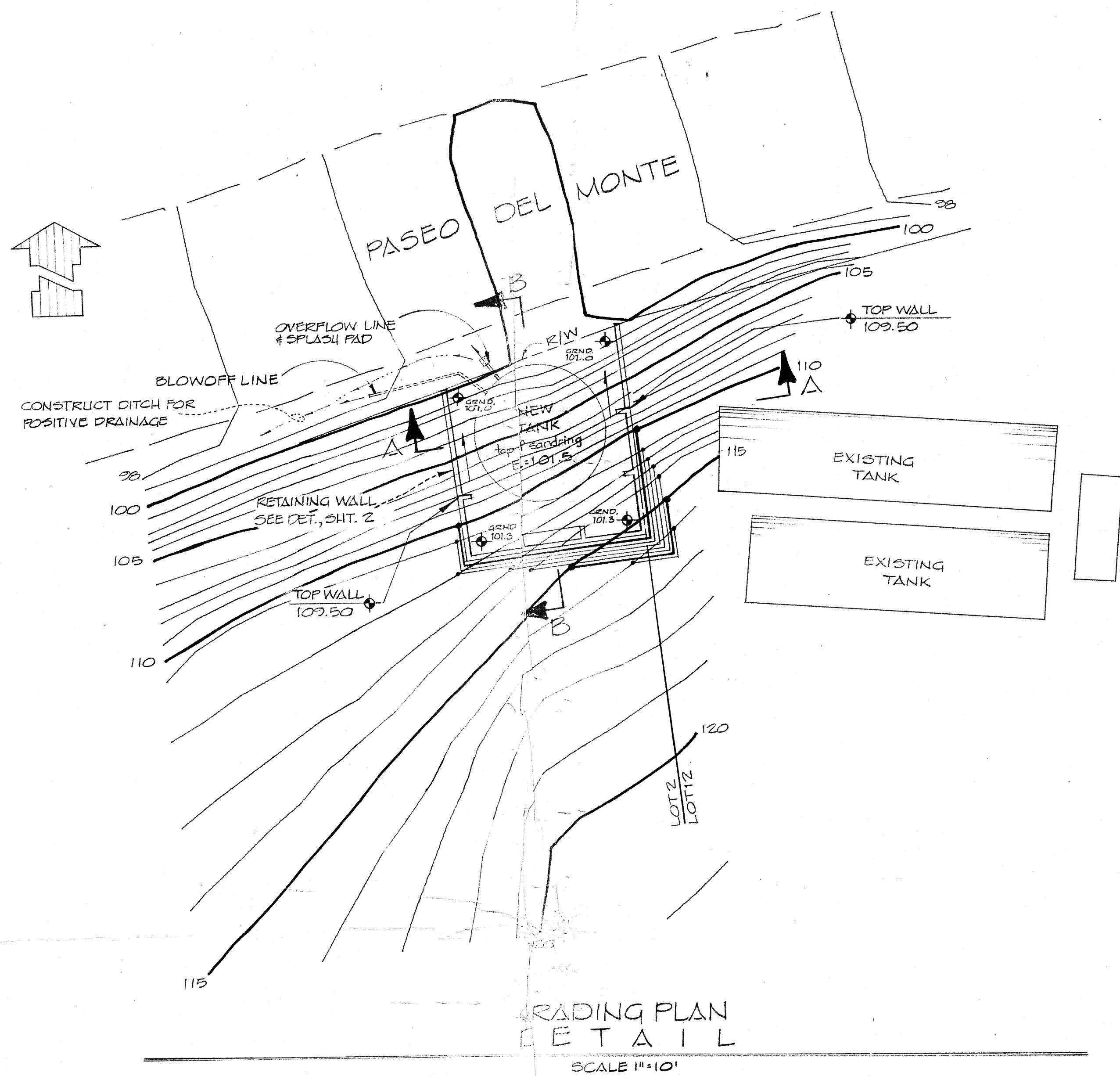
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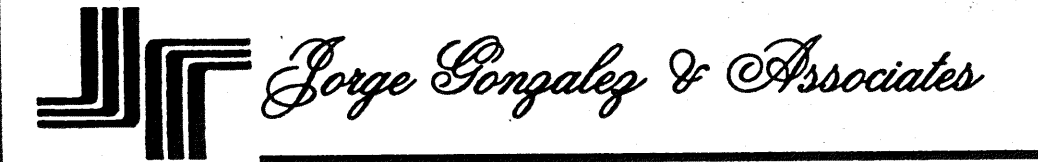
NEW MEXICO STATE WATER SUPPLY
CONSTRUCTION GRANT AND LOAN

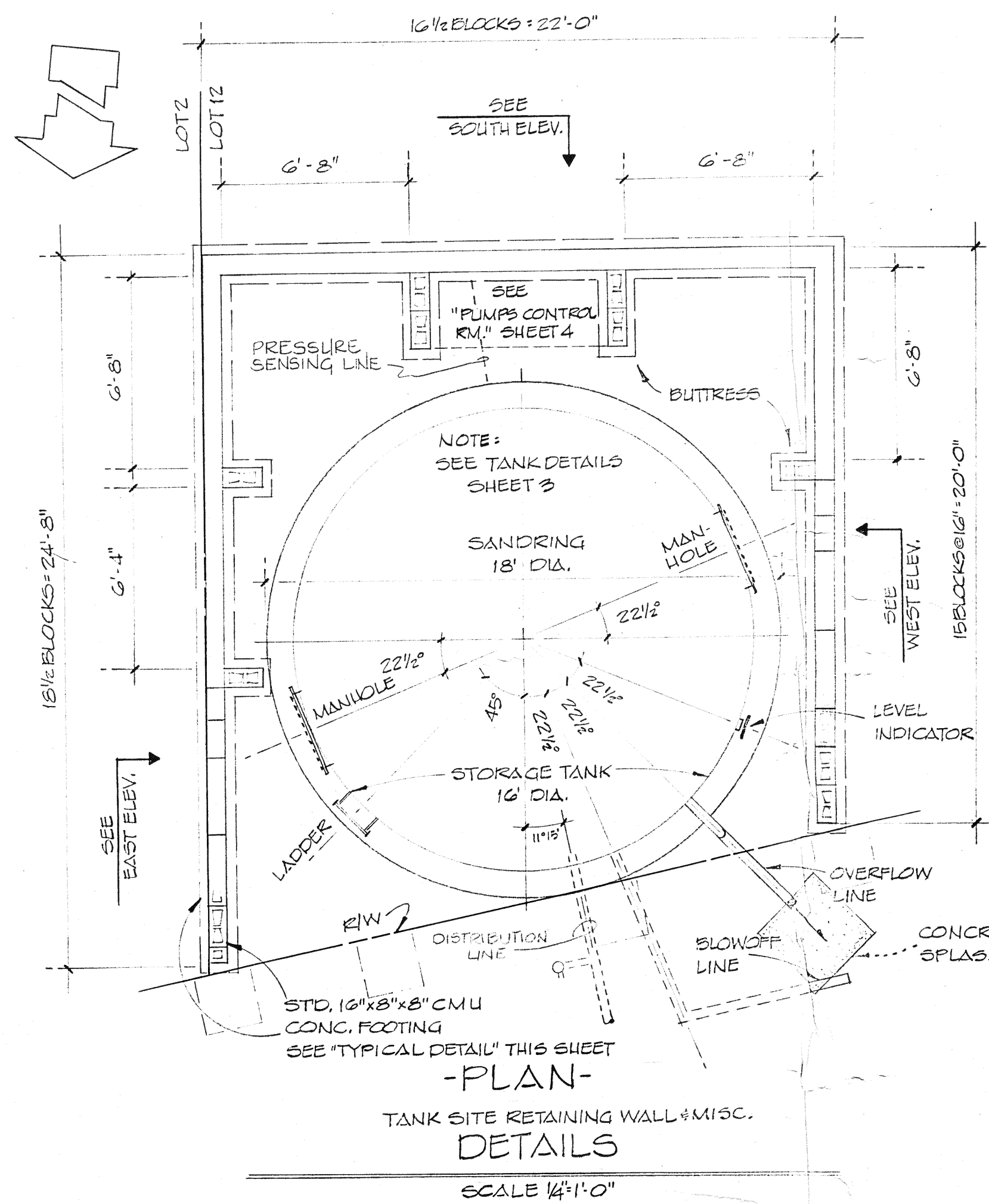


PRELIMINARY
NOT FOR CONSTRUCTION
J.G.&A.

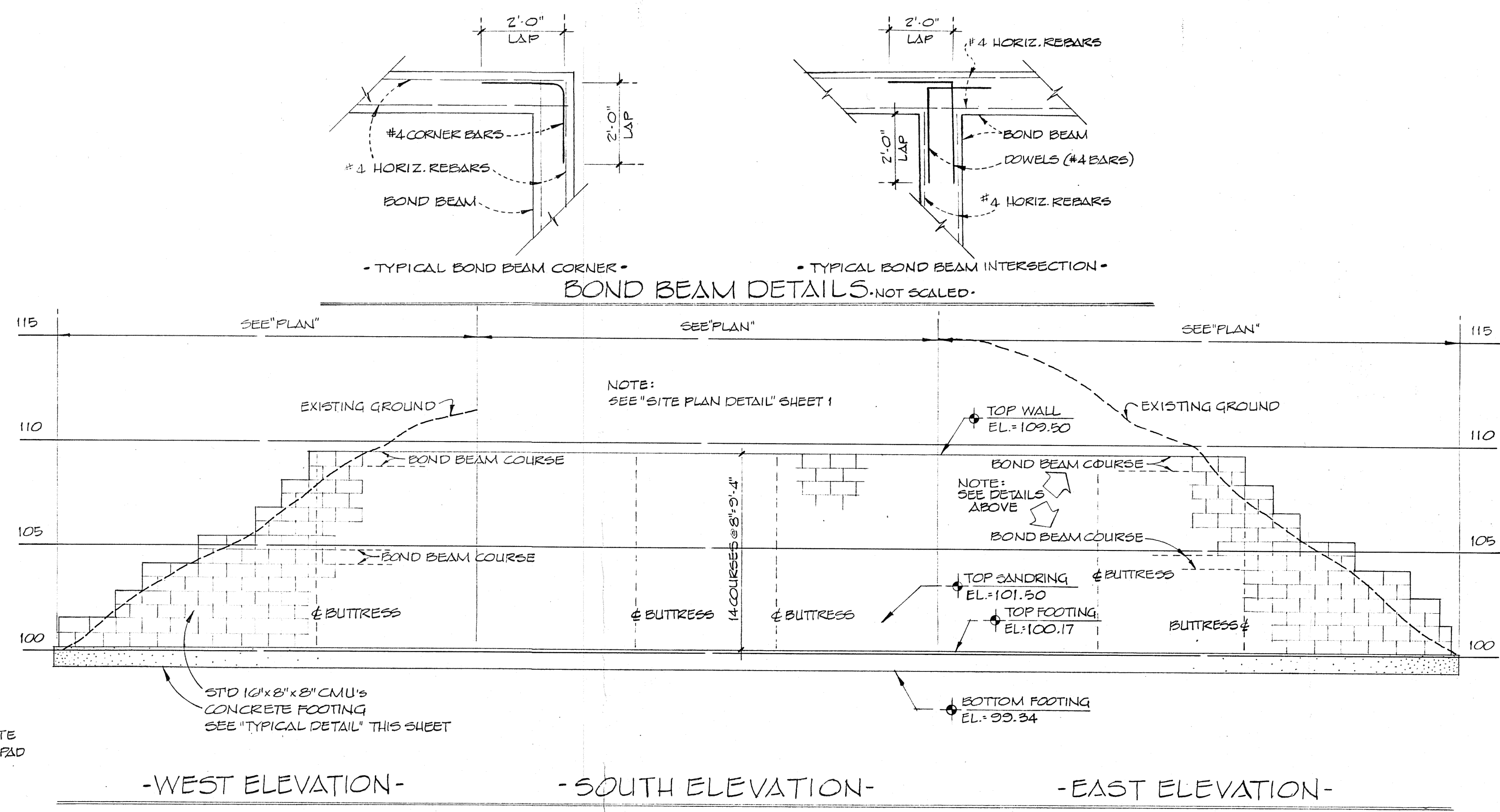
1985



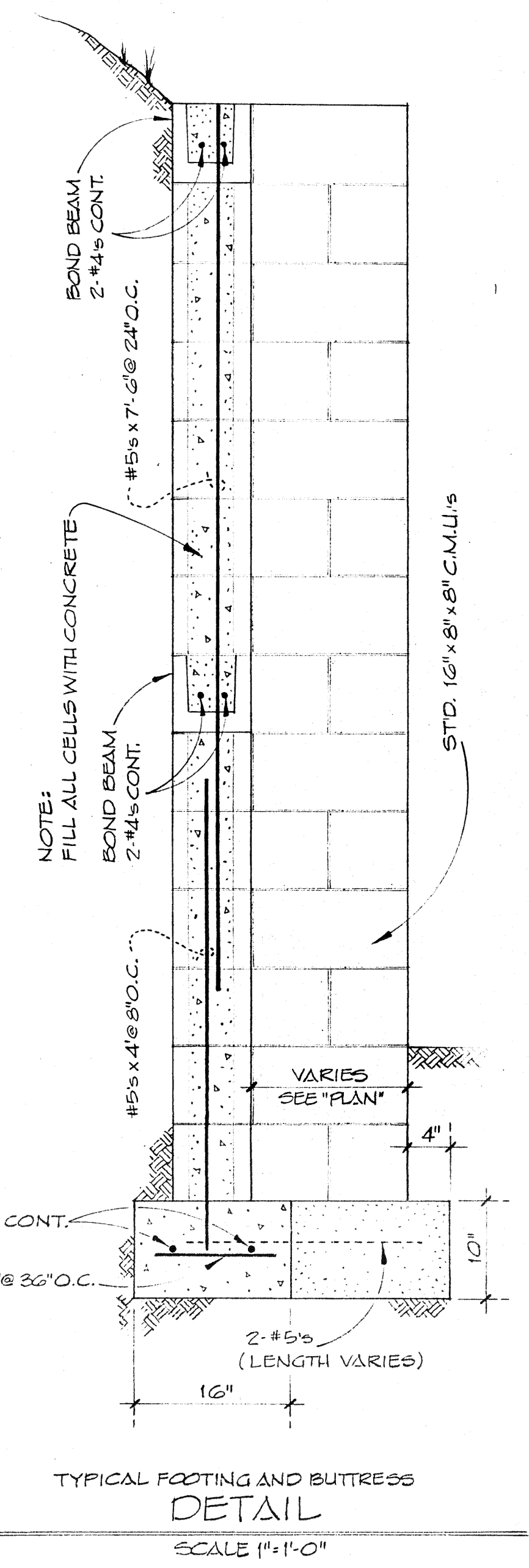
SITE PLAN AND TANK LOCATION				
HYDE PARK ESTATES				
DATE DEC 1985	JOB NO 160-83	SCALE AS SHOWN	DRAWN BY CHK'D JG	SHEET OF 4
 Jorge Gonzalez & Associates DESIGNERS - ENGINEERS Santa Fe, New Mexico				



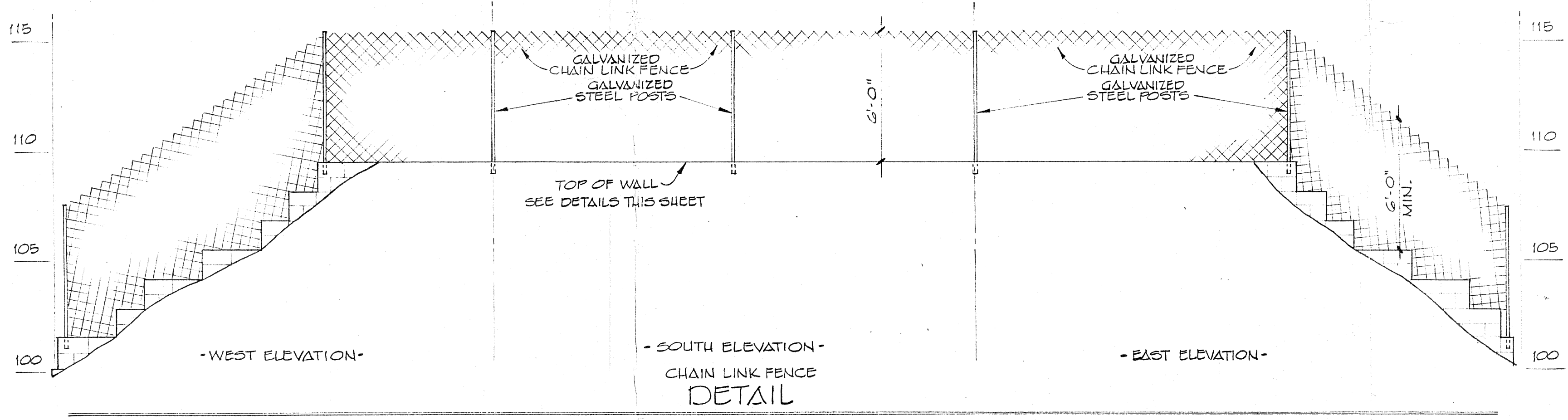
TANK SITE RETAINING WALL & MISC. DETAILS
SCALE 1/4" = 1'-0"



-WEST ELEVATION- -SOUTH ELEVATION- -EAST ELEVATION-
SCALE 1/4" = 1'-0"

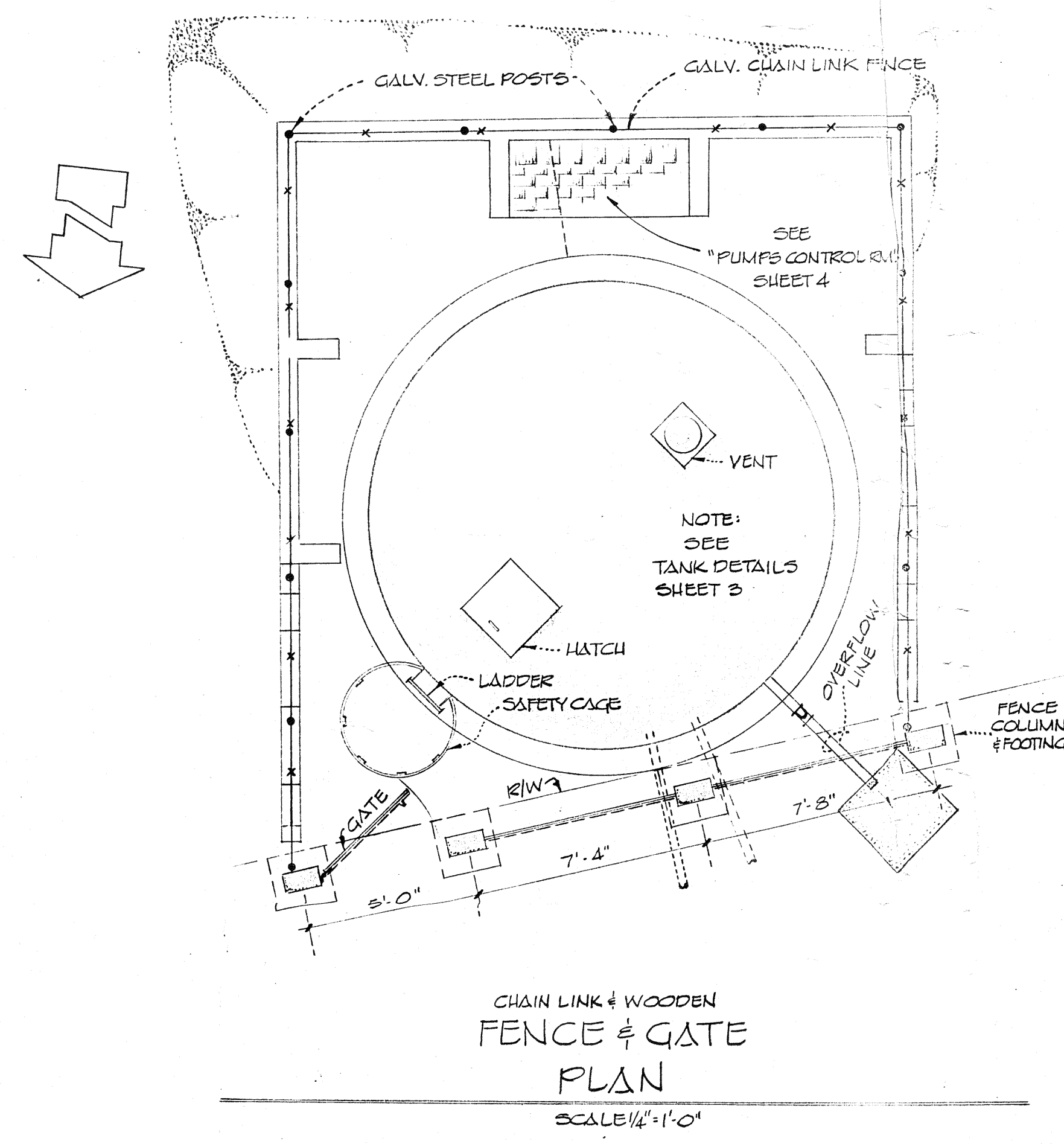


TYPICAL FOOTING AND BUTTRESS DETAIL
SCALE 1" = 1'-0"

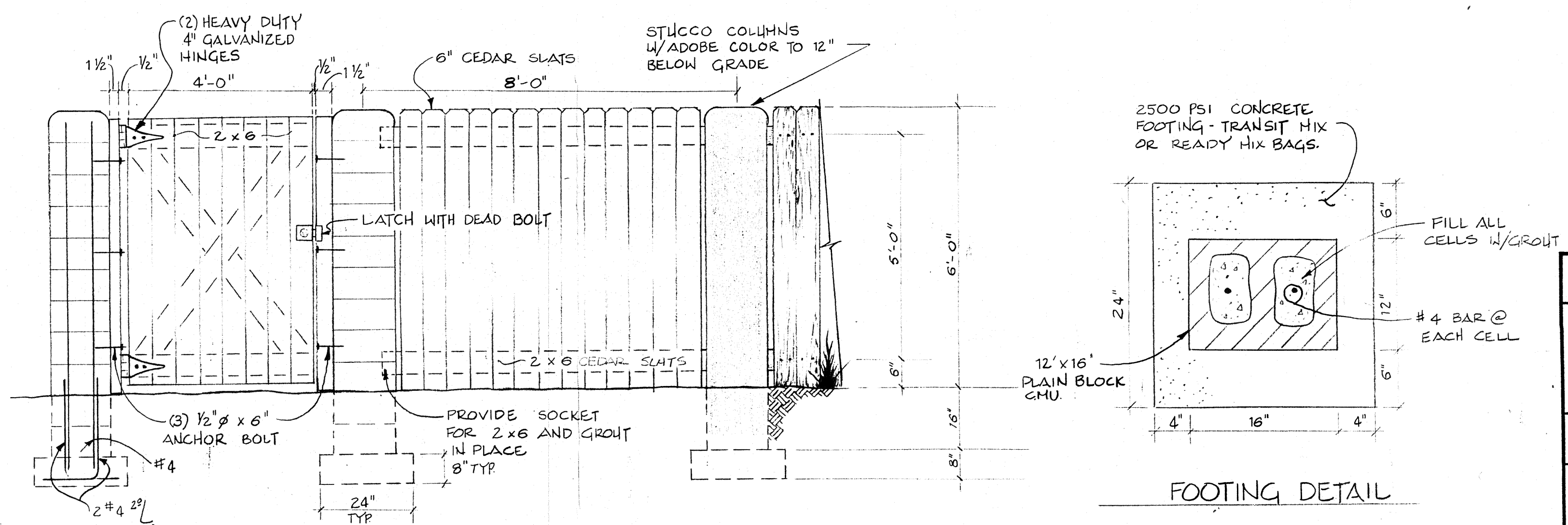


-WEST ELEVATION- -SOUTH ELEVATION- -EAST ELEVATION-
CHAIN LINK FENCE DETAIL
SCALE 1" = 1'-0"

- FENCING NOTES**
- 1) CHAIN LINK FENCE SHALL BE COMPLETE, CONFORMING TO STANDARD CONSTRUCTION DETAILS OF "REALOCK" FENCE BY COLORADO FUEL AND IRON, U.S.S. OR APPROVED EQUAL.
 - 2) POSTS, BRACES AND TOP RAILS SHALL BE GALVANIZED TUBULAR STEEL CONFORMING TO ASTM DESIGNATION A-120 AND A-123.
 - 3) POST TOPS, STRETCHER BARS, HARDWARE AND OTHER FITTINGS SHALL BE OF COMMERCIAL QUALITY AND THE GALVANIZING SHALL CONFORM TO ASTM DESIGNATION A-153.
 - 4) TENSION TRUSS RODS SHALL BE NOT LESS THAN 3/8" ROUND GALVANIZED RODS WITH DROP FORGED TURNBUCKLES.
 - 5) CHAIN LINK FABRIC SHALL CONFORM TO ASTM A-392 AND SHALL BE NO. 11 GAGE GALVANIZED WIRE WITH 2 INCH MESH. FABRIC SHALL BE STRETCHED BY MECHANICAL STRETCHER.
 - 6) LINE POSTS SHALL BE SET AT 6'-0" ON CENTER, MAXIMUM.



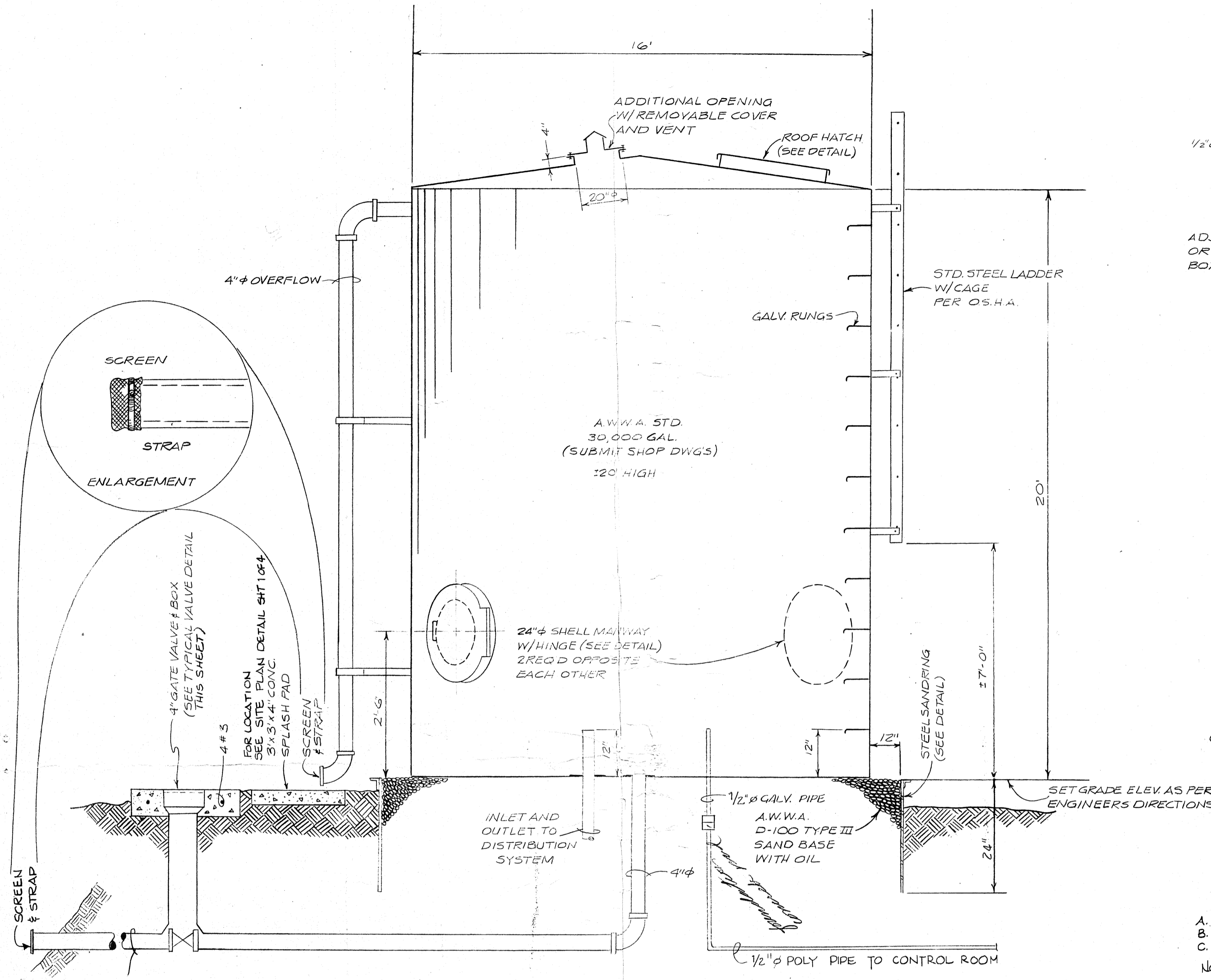
CHAIN LINK & WOODEN FENCE & GATE PLAN
SCALE 1/4" = 1'-0"



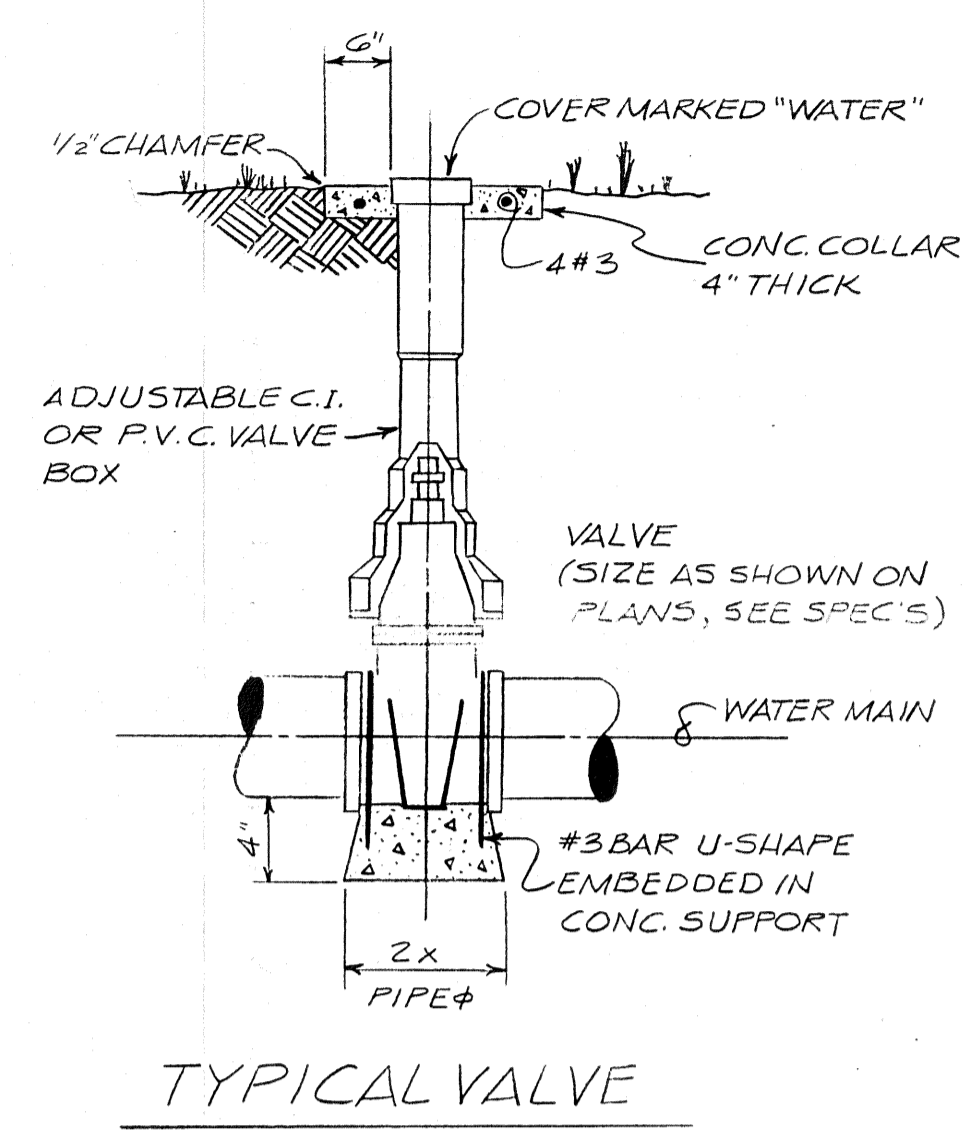
FENCE & GATE DETAIL
SCALE 1/2" = 1'-0"

RETAINING WALL & FENCE DETAILS				
HYDE PARK ESTATES				
DATE	JOB NO	SCALE	DRAWN BY	SHEET
DEC 1985	160-83	AS SHOWN	CHKD JG	2 OF 4

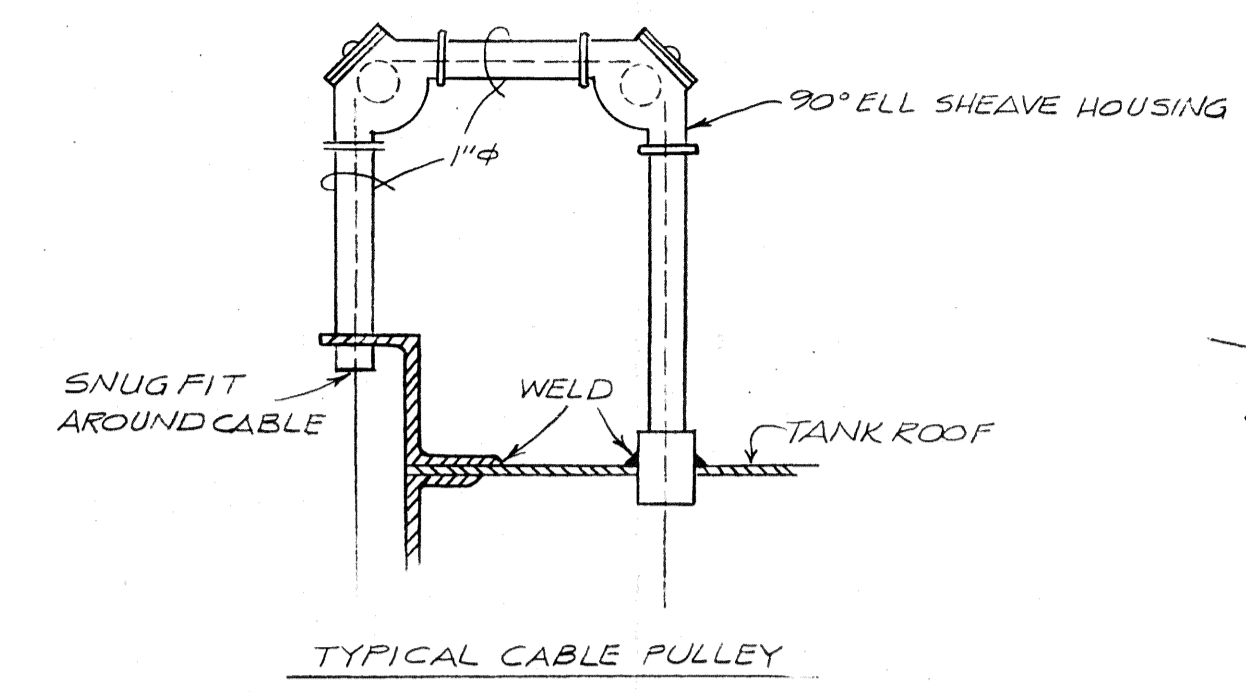
Jorge Gonzalez & Associates
DESIGNERS-ENGINEERS
Santa Fe, New Mexico



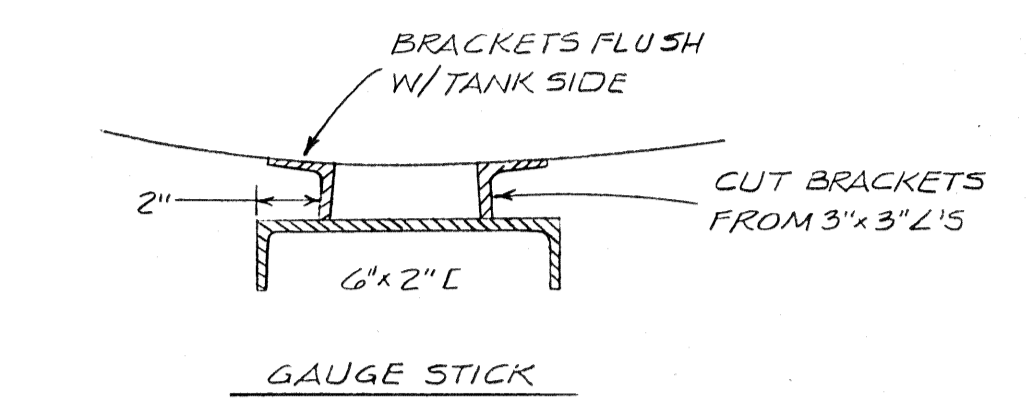
30,000 GAL STORAGE TANK



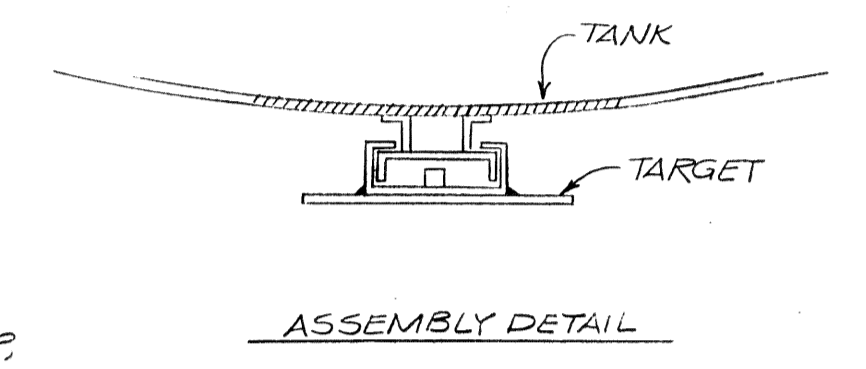
TYPICAL VALVE



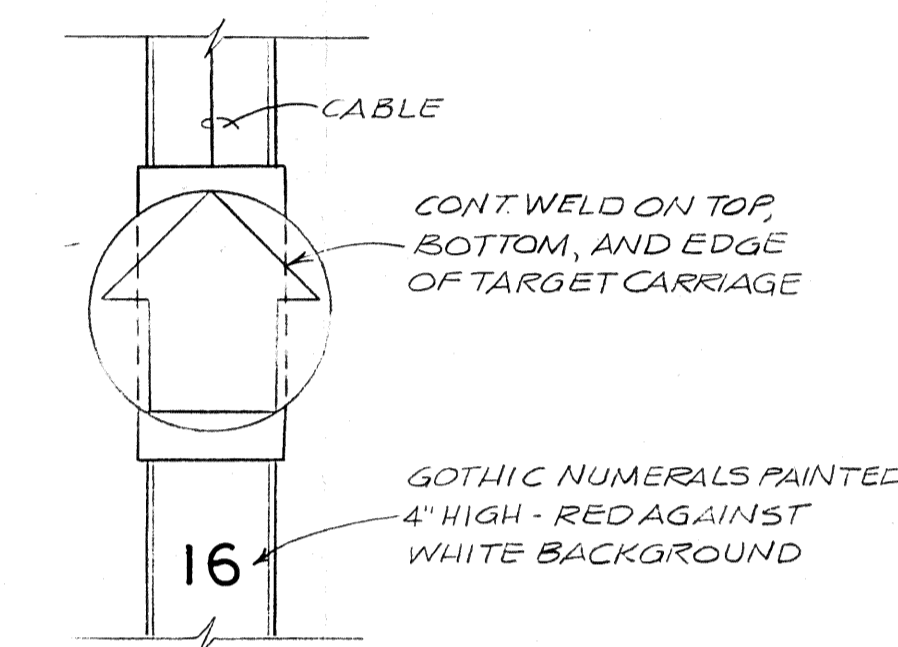
TYPICAL CABLE PULLEY



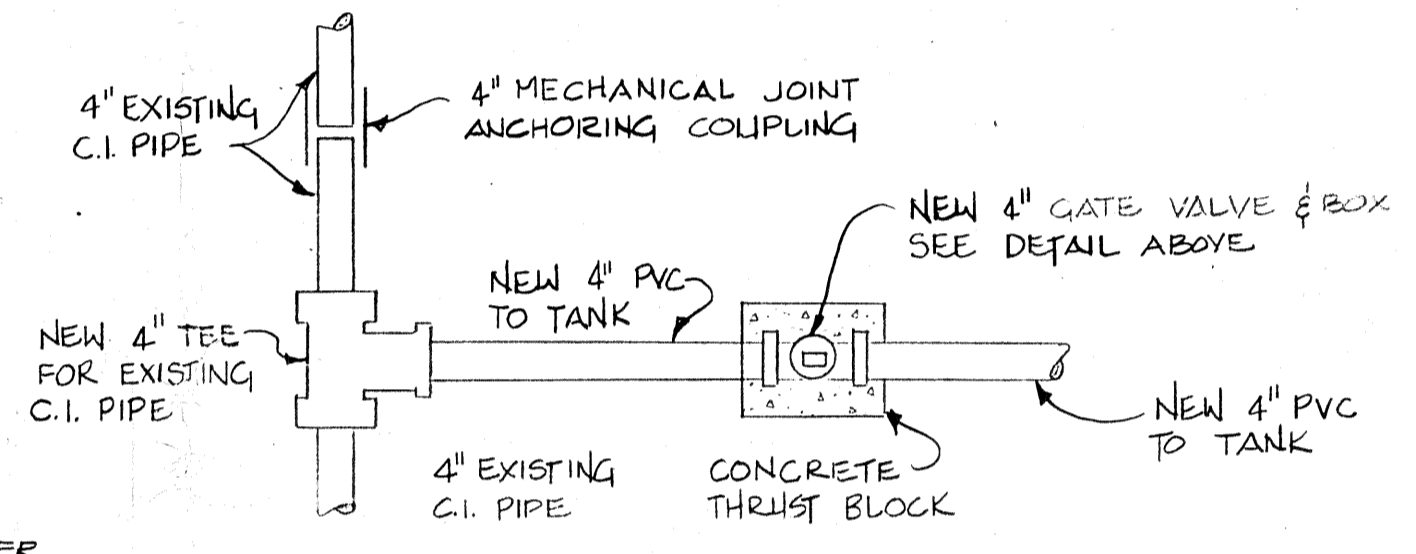
GAUGE STICK



ASSEMBLY DETAIL



TARGET CARRIAGE



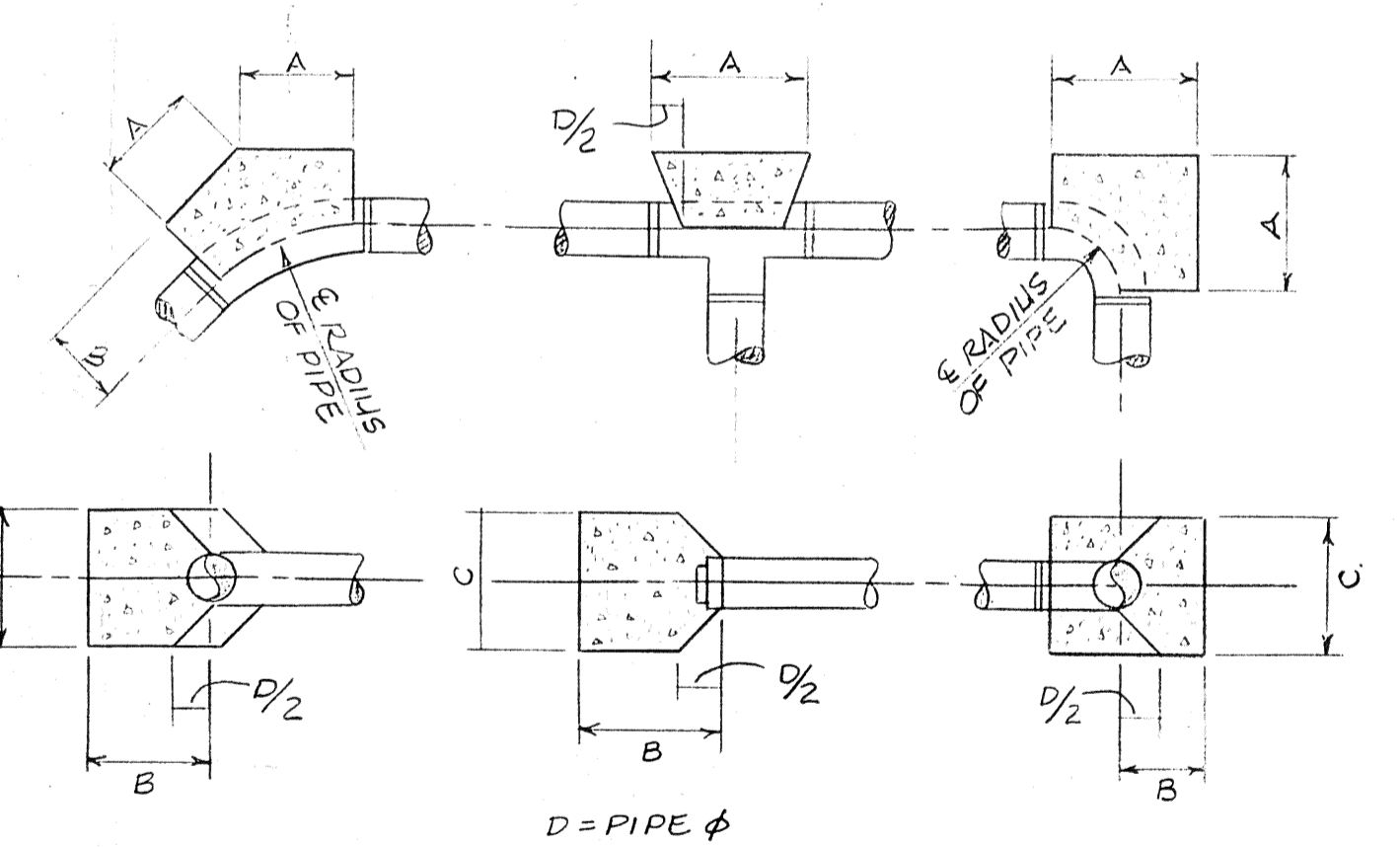
DETAIL A

STORAGE TANK TARGET DETAILS

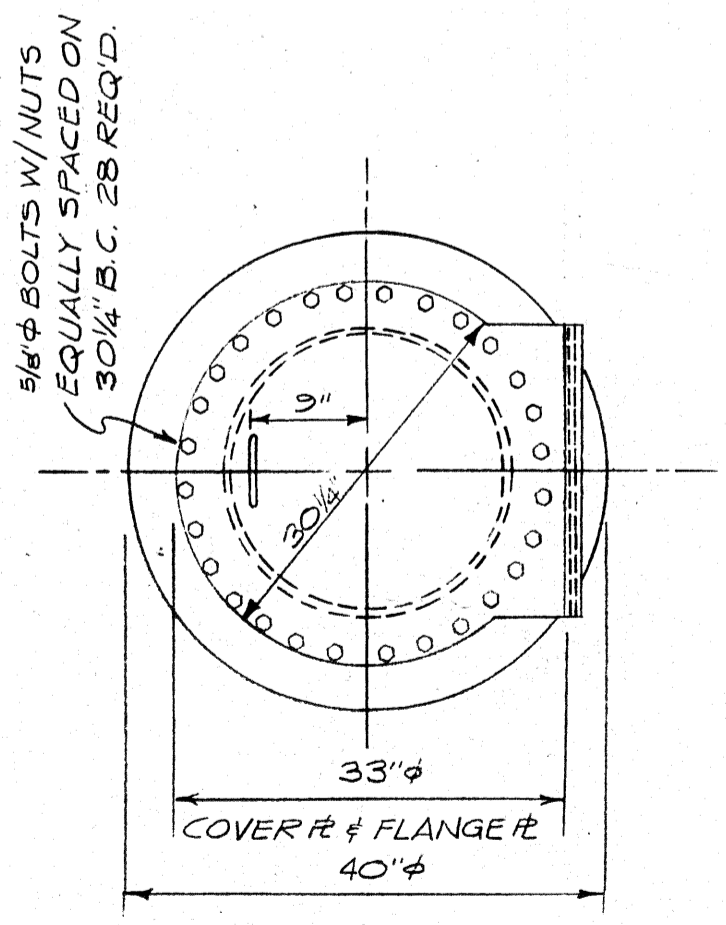
(SUPPLIER TO SUBMIT SHOP DRAWINGS ON COMPLETE TARGET AND FLOAT ASS'Y)

- 11 1/4° & 22 1/2° BENDS
 A. NOMINAL PIPE DIAMETER
 B. 1/2 PIPE DIAMETER + 6"
 C. 1 1/2 PIPE DIAMETER
- 45° BENDS
 A. NOMINAL PIPE Ø + 4"
 B. 1/2 PIPE DIAMETER + 8"
 C. 2 PIPE DIAMETERS
- 90° ELLS, TEES & PLUGS
 A. 2 PIPE DIAMETERS
 B. 1/2 PIPE DIAMETER + 12"
 C. 2 1/2 PIPE DIAMETER
- NOTE: THRUST BLOCKS TO BE PLACED ON UNDISTURBED SURFACE.
 2500 #/IN² READY-2-MIX CONCRETE

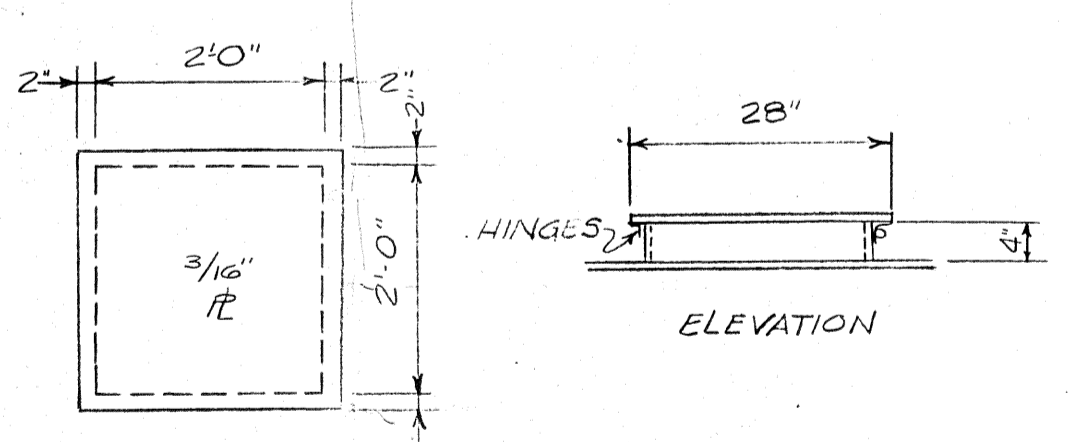
THRUST BLOCK DIMENSIONS - SEE DETAIL AT RIGHT



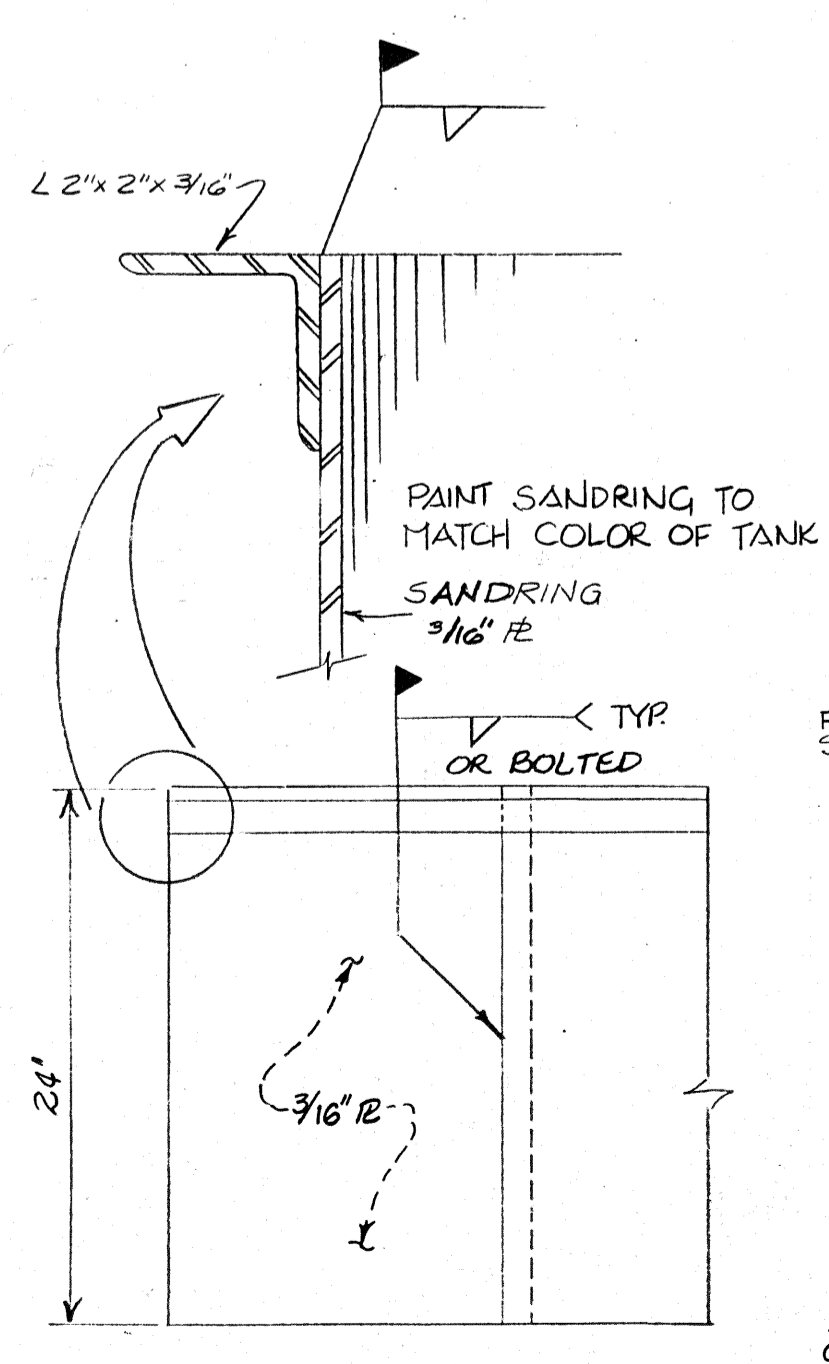
TYPICAL THRUST BLOCKING
 SEE DIMENSIONS AT LEFT



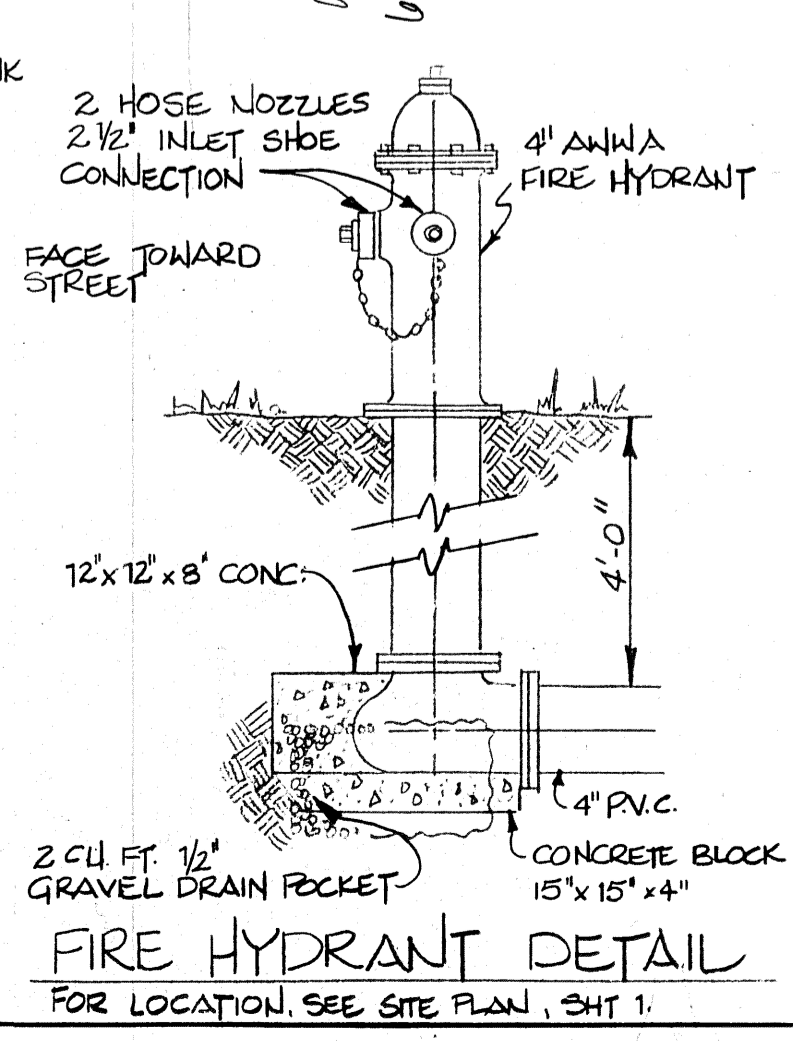
MANWAY DETAIL
 (2 REQ'D)



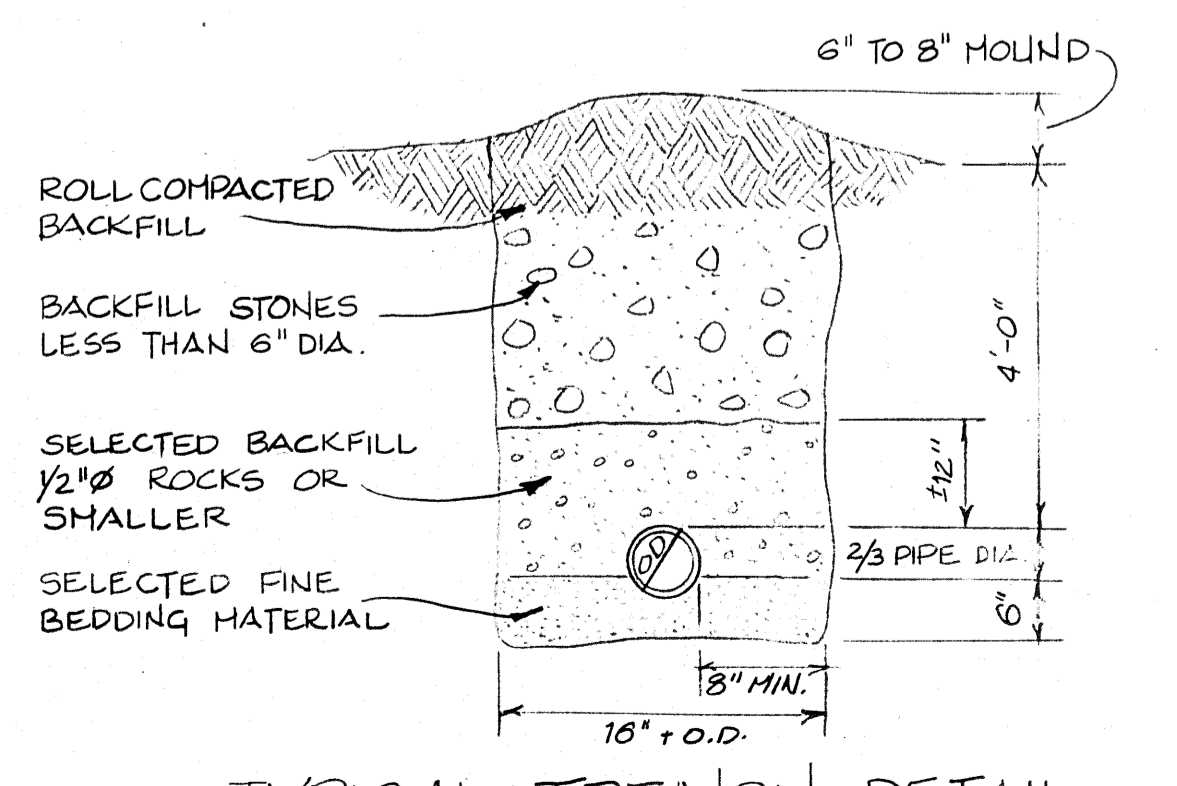
ROOF HATCH DETAIL



STEEL SANDRING

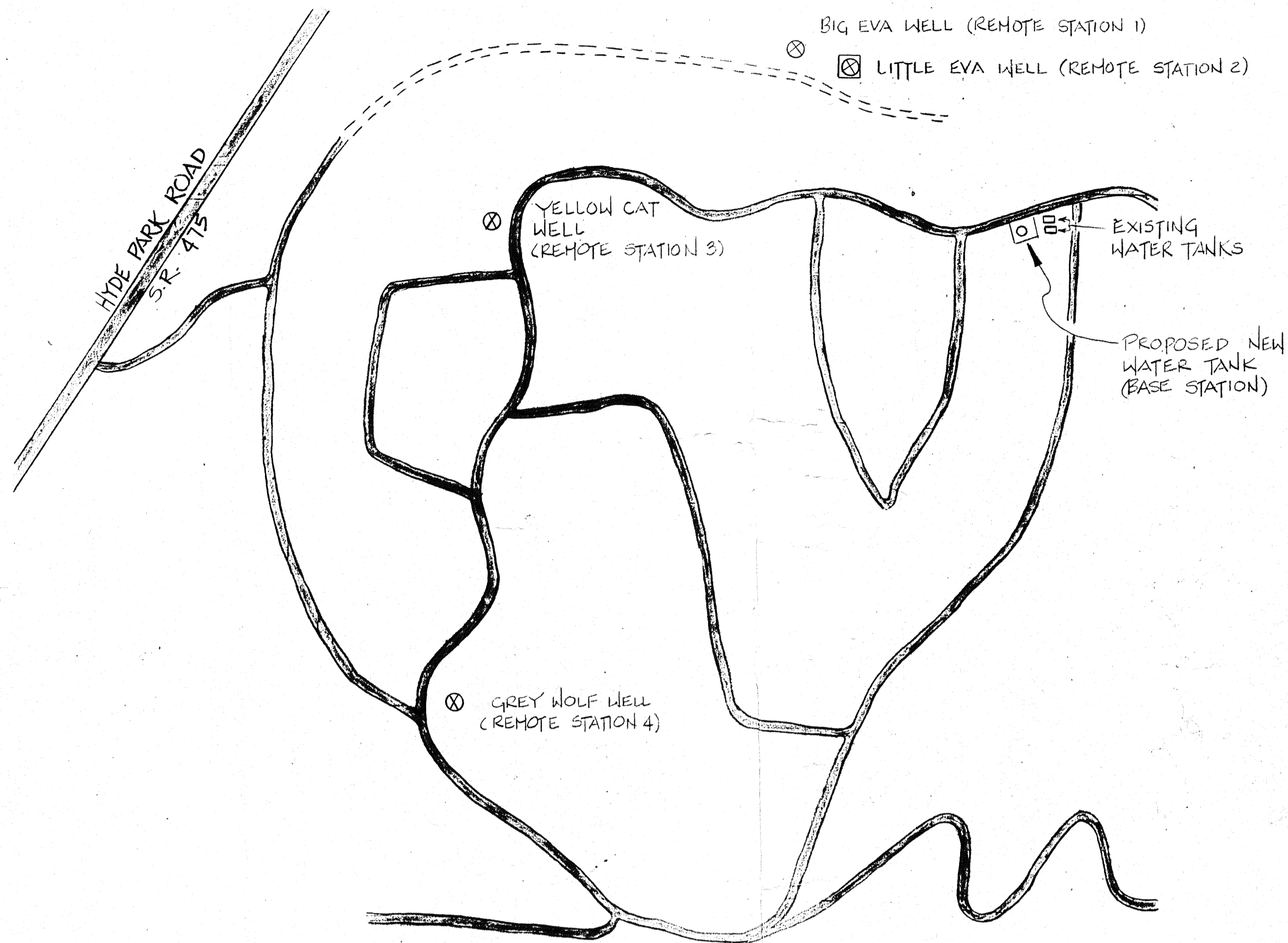


FIRE HYDRANT DETAIL
 FOR LOCATION, SEE SITE PLAN, SHT 1.

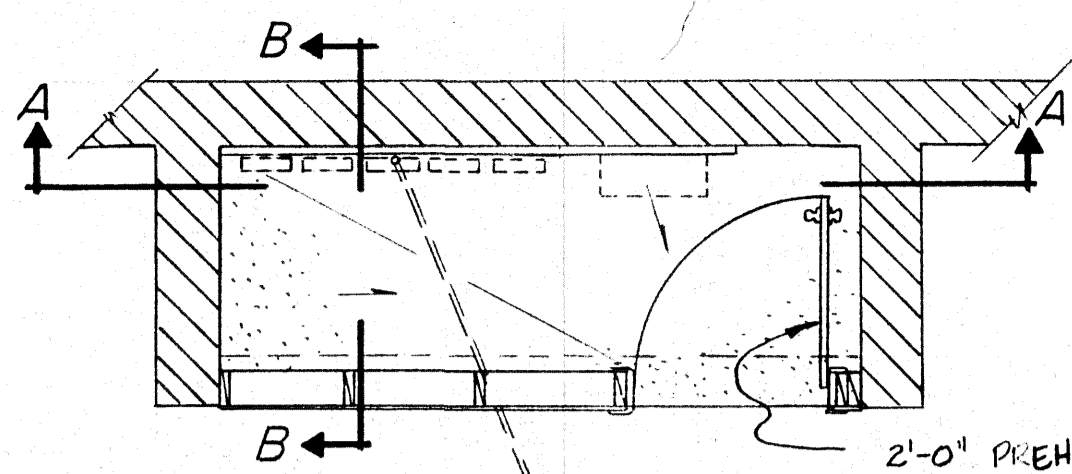


TYPICAL TRENCH DETAIL

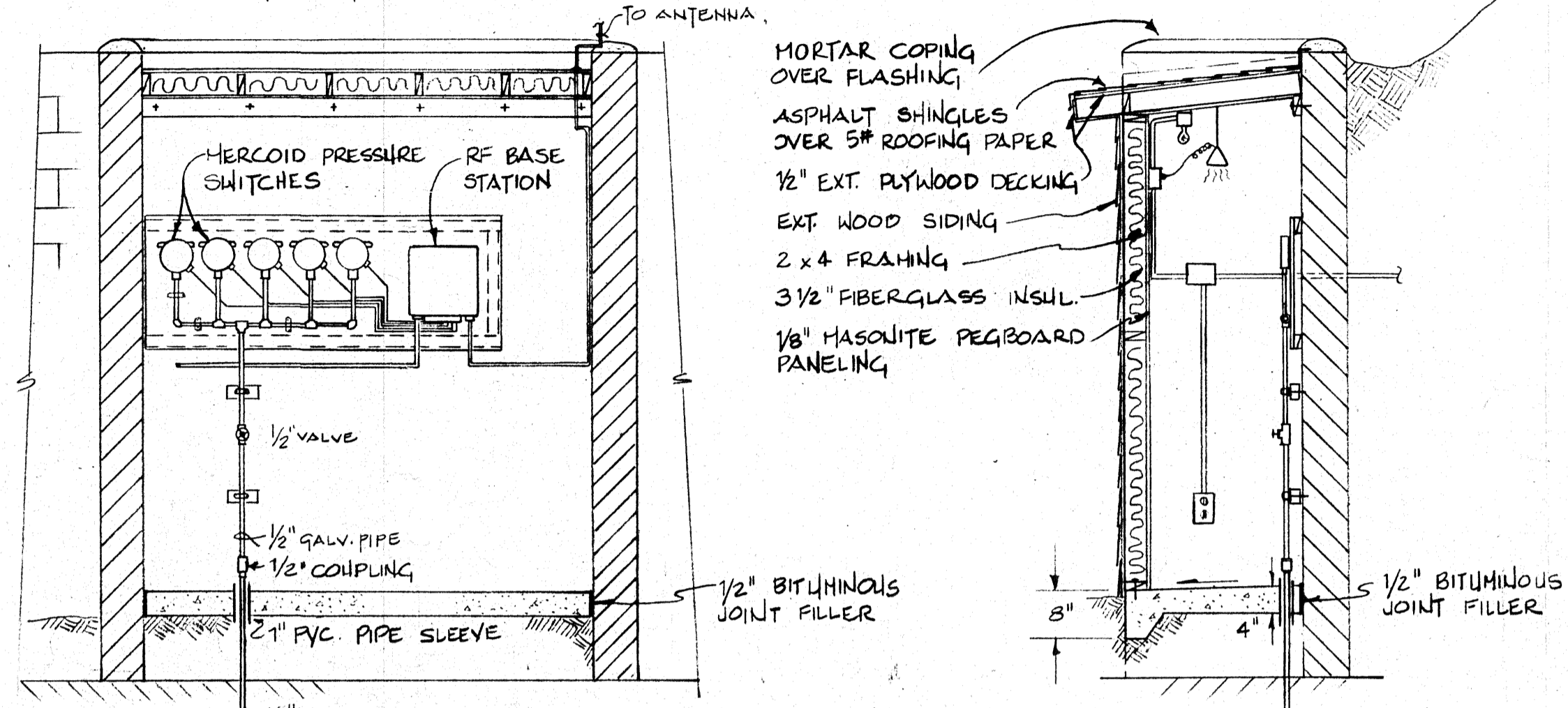
TANK AND MISCELLANEOUS DETAILS				
HYDE PARK ESTATES				
DATE	JOB Nº	SCALE	DRAWN MS	SHEET 3
DEC 1985	160-83	NONE	CHK'D JG	OF 4
DESIGNERS-ENGINEERS Santa Fe, New Mexico				



VICINITY MAP
NO SCALE

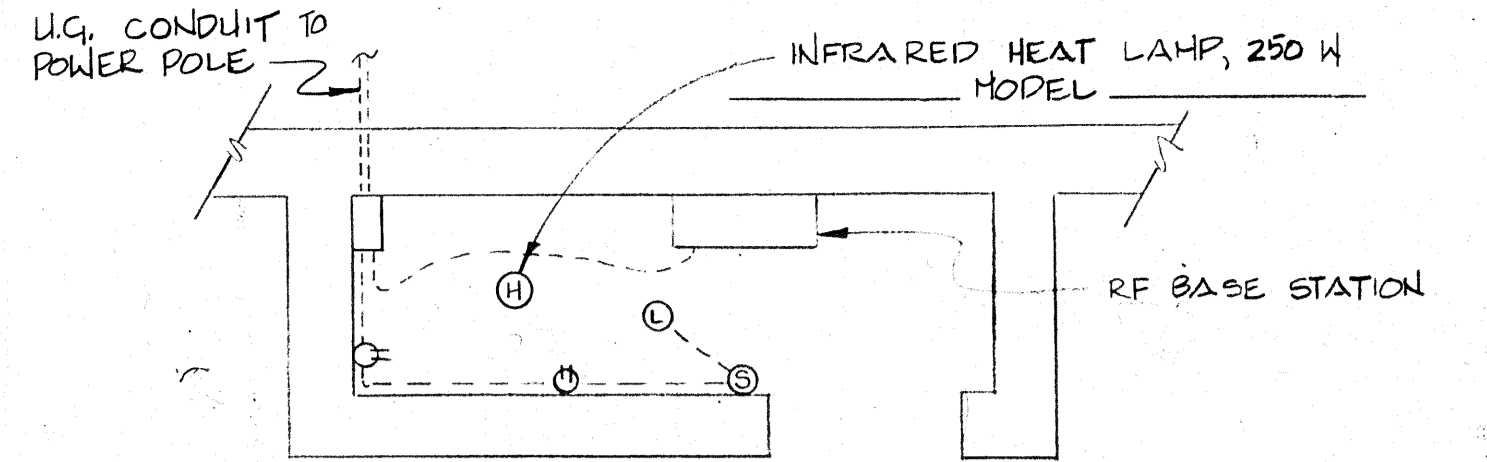


PLAN
PUMPS CONTROL ROOM



SECTION A-A
1/2" = 1'-0"

SECTION B-B
1/2" = 1'-0"

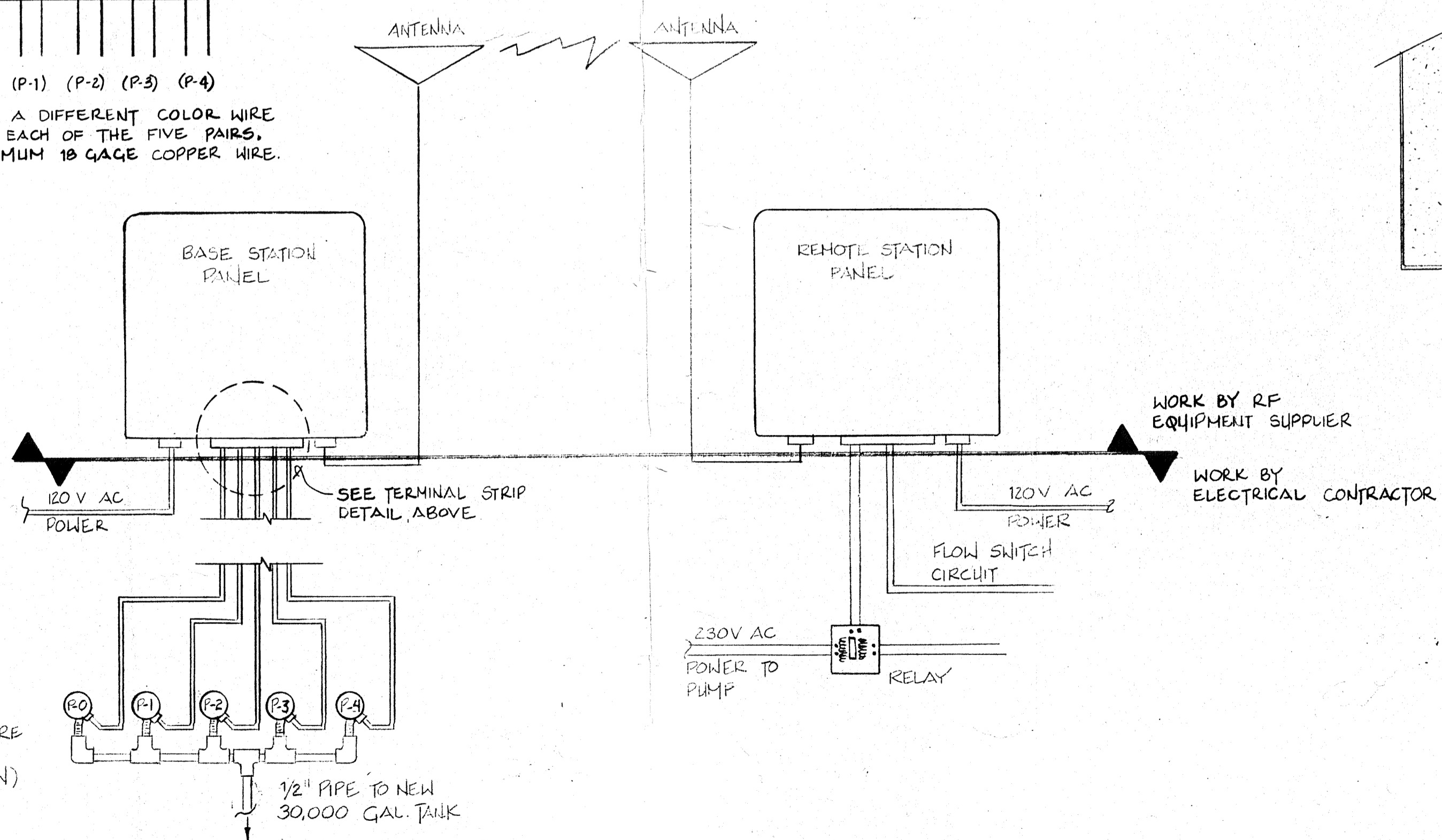
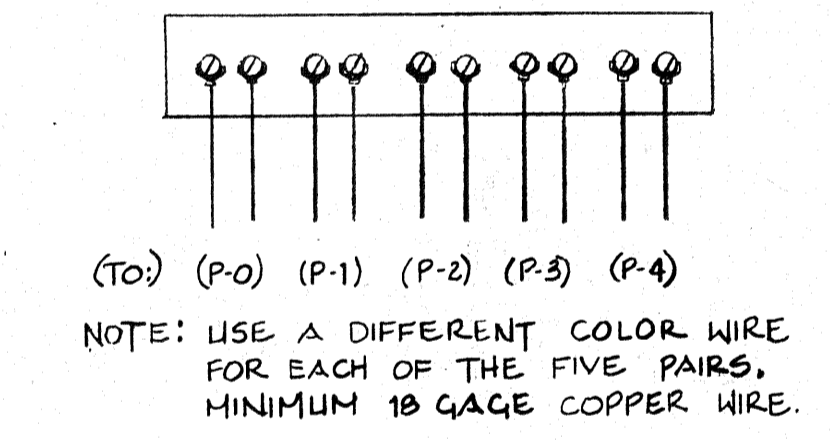


120 V AC PLAN

ELECTRICAL NOTES

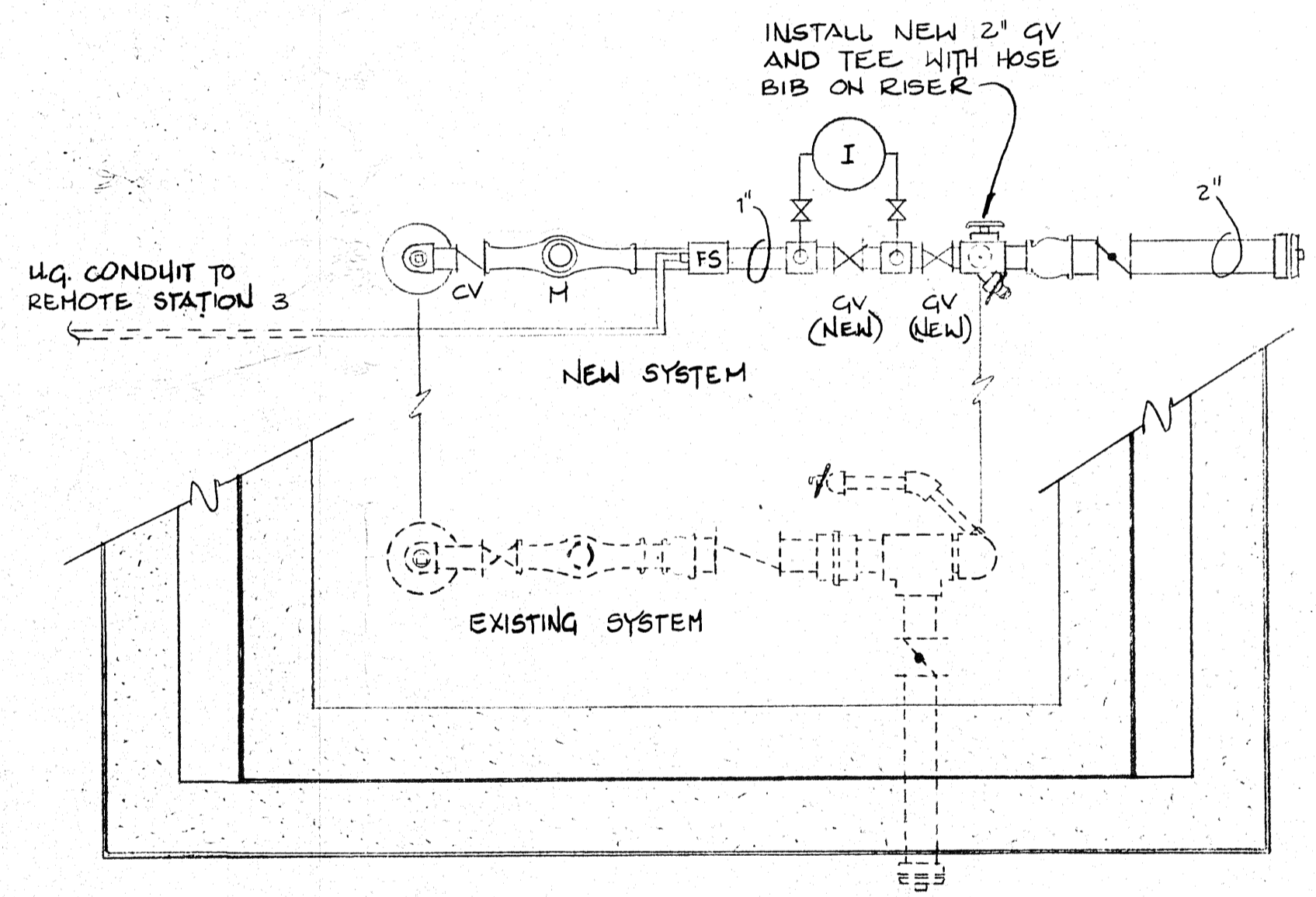
- 1) 120 V AC POWER TO BE BROUGHT FROM EXISTING CIRCUIT BREAKER PANEL ON POWER POLE. SPACES FOR 2 ADDITIONAL CIRCUITS ARE AVAILABLE.
 - 2) NEW NEMA 4 CABINETS SHALL BE SUPPLIED FOR ELECTRICAL CONTROLS FOR BIG & LITTLE EVA AND YELLOW CAT WELLS.
- WELL PLUMBING NOTES
- 1) EXISTING METERS, VALVES, ETC. MAY BE REUSED EXCEPT WHERE NEW COMPONENTS ARE CALLED FOR ON THE DRAWINGS.
 - 2) PIPE FITTINGS SHALL BE GALVANIZED STEEL, SCH. 80.
 - 3) NEW IODINATORS (I) SHALL BE PLACED A MINIMUM OF 18" UPSTREAM OF HOSE BIB SAMPLING PORT. IODINATORS SHALL BE AS MANUFACTURED BY IODINADICS CORP. OR APPROVED EQUAL. INSTALLATION SHALL BE PER MANUFACTURER'S RECOMMENDATIONS. INSTRUCTIONS, ONE TEST KIT, AND TEN POUNDS OF SPECIAL IODINE CRYSTALS SHALL BE PROVIDED.
 - 4) FLOW SWITCHES (FS) SHALL BE McDONNELL FS5-1" AND SHALL BE INSTALLED IN A STRAIGHT HORIZONTAL RUN OF PIPE OF AT LEAST 7" ON EITHER SIDE OF THE FLOW SWITCH BODY.
 - 5) ALL COMPONENTS SHALL BE MIN. 150 PSI WORKING PRESSURE. JOINTS SHALL BE SCREWED WITH UNIONS PLACED FOR CONVENIENCE OF REMOVAL.

TERMINAL STRIP DETAIL

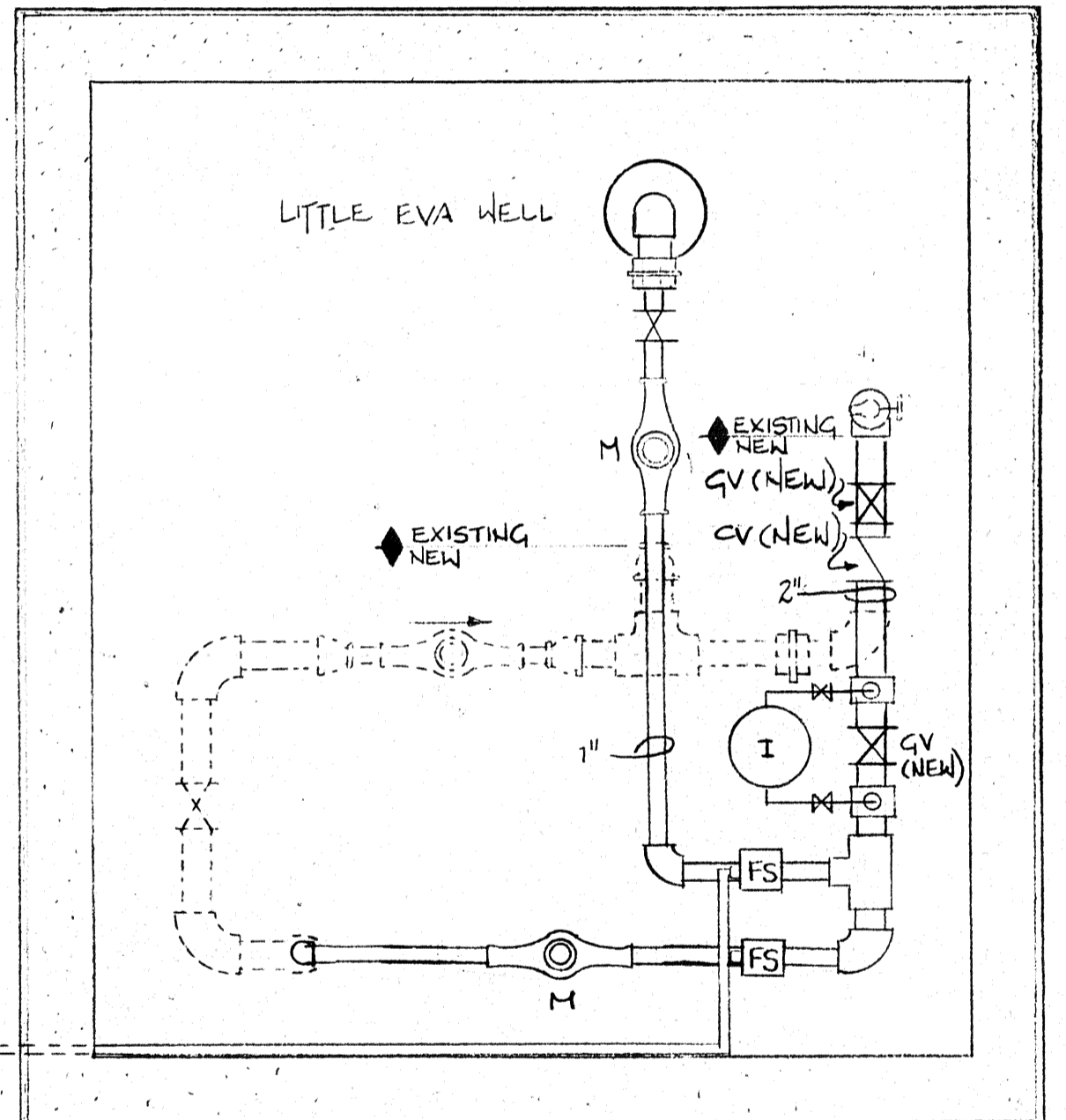


RF BASE STATION SCHEMATIC
NTS

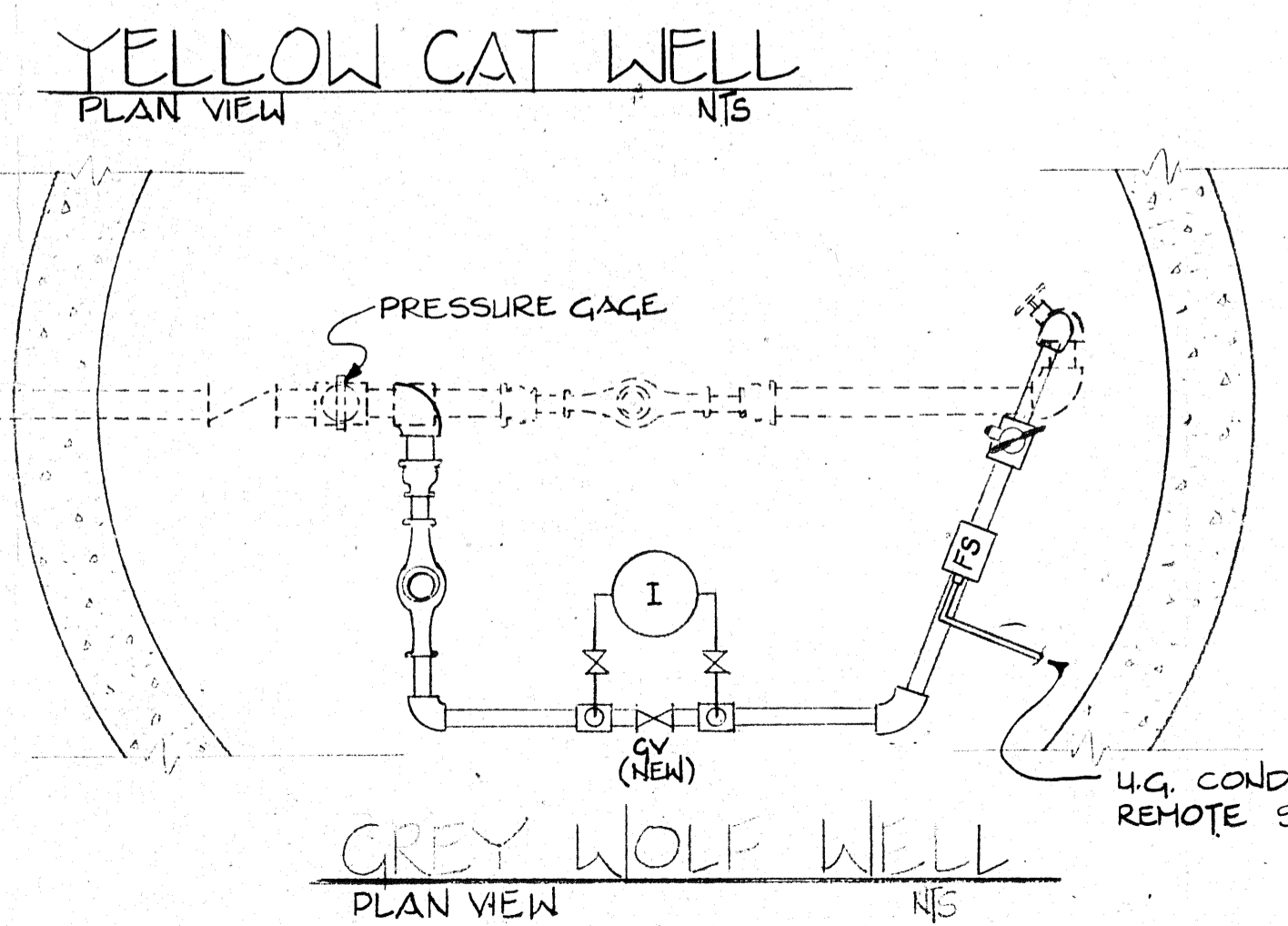
REMOTE STATION SCHEMATIC
(TYPICAL - 4 TO BE SUPPLIED) NTS



U.G. CONDUIT TO REMOTE STATIONS 1 & 2



BIG EVA AND LITTLE EVA WELLS
PLAN VIEW
NTS



YELLOW CAT WELL
PLAN VIEW
NTS

GREY WOLF WELL
PLAN VIEW
NTS

WELL CONTROL DETAILS				
HYDE PARK ESTATES				
DATE DEC 1985	JOB NO 160-83	SCALE AS SHOWN	DRAWN BY CHK'D BY CHKN	SHEET OF 4 4
DESIGNERS - ENGINEERS Santa Fe, New Mexico				

8

NAMEPLATE SCHEDULE						TAG NO.	
NO.	SIZE	QTY	LINE 1/LEFT	LINE 2/CENTER	LINE 3/RIGHT	PRE	BASE
1	1X2	4	WELL	PUMP	MODE		
2	1X2	4	WELL	PUMP	STATUS		
3	1X2	1	LITTLE	EVA	WELL		
4	1X2	1	BIG	EVA	WELL		
5	1X2	1	GREY	WOLF	WELL		
6	1X2	1	YELLOW	CAT	WELL		
7							
8							
9							
10	1.5X3	1	LITTLE	EVA	WELL		
11	1.5X3	1	BIG	EVA	WELL		
12	1.5X3	1	GREY	WOLF	WELL		
13	1.5X3	1	YELLOW	CAT	WELL		
14	1.5X3	1	CENTRAL	CONTROL	PANEL		
15							
16							
17							
18							
19							
20	JL	8		ON			
21	JL	8		FAIL			
22	JL	4	HAND	OFF	REMOTE		
23	JL	4		RESET			
24	JL	4	1	LEVEL	3	4	
25	JL	4	HAND	OFF	AUTO		
26							

BILL OF MATERIAL				INTERV
ITEM	QTY	DESCRIPTION		
1	1	ENCLOSURE, N1224166 W/NP2016 SUBPANEL, WIEGMANN		
2	4	ENCLOSURE, BN414126CH W/NP1412 SUBPANEL, WIEGMANN		
3	40	TERMINAL BLOCK, TBA-3, WESTINGHOUSE		
4	5	CIRCUIT BREAKER, OC1015 W/OC BRACKET, WESTINGHOUSE		
5	A/R	WIRE DUCT		
6	17	CONTROL RELAY, MP3B120AC W/MP53BST SOCKET, WESTINGHOUSE		
7	4	SOLID STATE TIMER, TR0M1B120A W/MRS3BST SOCKET, WESTINGHOUSE		
8	8	INDICATING LIGHT, PB3R120 W/PB3LA LENSE ASSEM., WESTINGHOUSE		
9	8	INDICATING LIGHT, PB3R120 W/PB3LG LENSE ASSEM., WESTINGHOUSE		
10	8	SELECTOR SWITCH 3POS., PB3VAMH3 W/1-PB3C2 BLOCK, WESTINGHOUSE		
11	4	PUSHBUTTON, PB3MPK W/1-PB3C1 BLOCK, WESTINGHOUSE		
12	4	SELECTOR SWITCH 4POS., PB3VAM4F W/1-PB3C55 BLOCK, WESTINGHOUSE		
13	35	LEGEND PLATE, PB3MLP77, WESTINGHOUSE		
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				

GENERAL NOTES

I. MECHANICAL

A. PANEL FABRICATION

- 1.) ALL DIMENSIONS SHOWN IN INCHES AND DECIMALS, UNLESS OTHERWISE NOTED.
- 2.) WALL MOUNTED ENCLOSURES TO BE FABRICATED FROM 14 GAUGE COLD ROLLED SHEET STEEL.
- 3.) SUBPANELS TO BE FABRICATED FROM 12 GAUGE COLD ROLLED SHEET STEEL.

B. PANEL PAINT

- 1.) ALL SURFACES TO BE DE-GREASED, CLEANED AND SPRAYED WITH TWO (2) COATS OF RUST INHIBITING PRIMER.
- 2.) ALL EXTERIOR SURFACES TO BE SANDED TO A SMOOTH SURFACE PRIOR TO APPLICATION OF FINAL COLOR.
- 3.) ALL INTERIOR SURFACES TO BE SPRAY FINISHED WITH TWO (2) COATS OF HYDROLOGICS GLOSS WHITE ACRYLIC-ALKYD ENAMEL.
- 4.) ALL EXTERIOR SURFACES TO BE SPRAY FINISHED WITH TWO (2) COATS SMOOTH AND ONE (1) COAT TEXTURED ACRYLIC-ALKYD ENAMEL. COLOR TO BE HYDROLOGICS HYDRO GREY-61 OR AS SELECTED BY OWNER.

C. NAMEPLATES, LEGENDS & TAGS

- 1.) ALL NAMEPLATES TO BE FABRICATED FROM 2 PLY BLACK-WHITE PHENOLIC. SIZE, QUANTITY AND ENGRAVING AS NOTED ON NAMEPLATE SCHEDULE.
- 2.) LETTERING TO BE ENGRAVED TO WHITE CORE USING CONDENSED GUIDE .1875 IN. HIGH.
- 3.) FRONT MOUNTED NAMEPLATES TO BE ATTACHED WITH NO.4 SELF TAPPING SCREWS.
- 4.) ALL ENGRAVING TO BE ARRANGED ON CENTER VERTICALLY & HORIZONTALLY.

II. ELECTRICAL

A. WIRE COLOR CODING

- 1.) BLACK: INCOMING POWER PHASE 120 VAC, OR "A" PHASE ALL 3 PHASE POWER SOURCES.
- 2.) DARK GREEN: POWER GROUND.
- 3.) RED: SWITCHES POWER PHASE TO CONTROL ANY U.L. LISTED EQUIPMENT.

B. WIRE SIZING AND IDENTIFICATION

- 1.) ALL POWER WIRING TO BE 1 GAUGE STRANDED 90 DEGREE C 600V RATED MTW, UNLESS OTHERWISE NOTED.
- 2.) ALL CONTROL WIRING TO BE 16 GAUGE STRANDED 90 DEGREE C 600V RATED MTW, UNLESS OTHERWISE NOTED.

III. GENERAL SYMBOLS

A. FABRICATION SYMBOLS

- 1.) (3) DENOTES ITEM LISTED IN EQUIPMENT BILL OF MATERIAL.
- 2.) $\frac{3}{\square}$ DENOTES TERMINAL IDENTIFICATION, UNLESS OTHERWISE NOTED WIRE NUMBER WILL BE THE SAME.
- 3.) $\frac{3}{-}$ DENOTES WIRE NUMBER.
- 4.) --- DENOTES FIELD WIRING NOT SUPPLIED HYDROLOGICS.
- 5.) N.S.B.H. DENOTES EQUIPMENT "NOT SUPPLIED BY HYDROLOGICS".

FINAL


Dec. 23, 1986

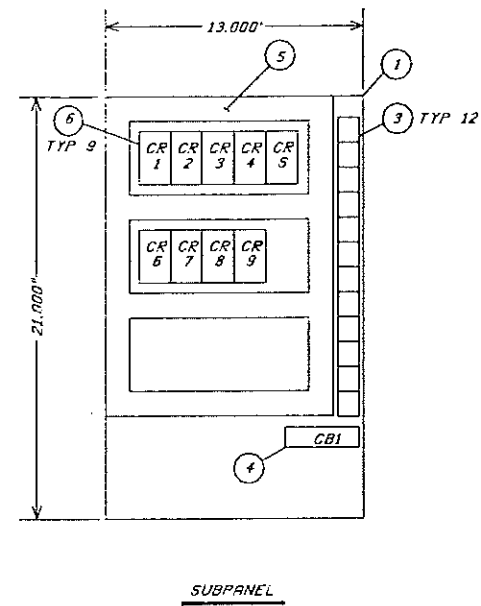
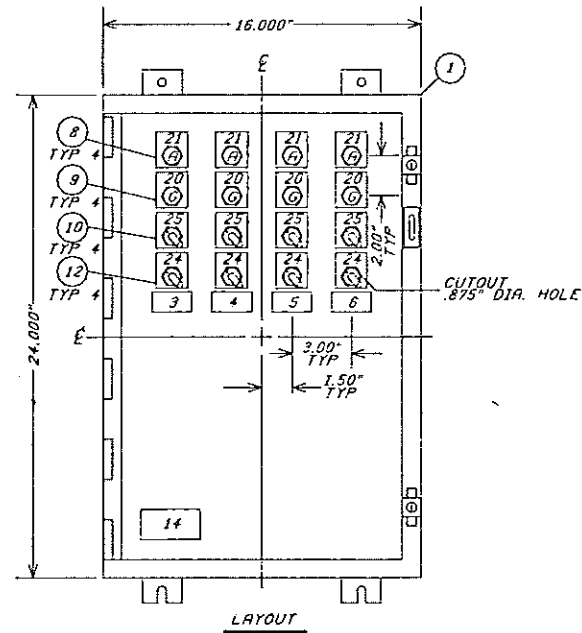
Adv Com 7 Elec,
505 244 3321
Daedra Hall
Cliff

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				FOR APPROVAL	8/26/86	CHECKED BY LCH	
				CONSTRUCTION	9/25/86	SCALE NONE	
				FINAL	ROSS D.	12/23/86	REFERENCE DWGS.

HYDROLOGICS, INCORPORATED
CONTROL SYSTEMS
ENGLEWOOD, COLORADO

TITLE BILL OF MATERIAL, NAMEPLATE SCHEDULE, & GENERAL NOTES
 CUSTOMER RODGERS & CO
 PROJECT WELL CONTROL SYSTEM, HYDE PARK ESTATES


 HYDROLOGICS INC.
 DRAWING NUMBER C-3217-1908
 SHEET NUMBER 1



NOTE:
REFER TO SHEET 1 FOR GENERAL
ELECTRICAL AND MECHANICAL NOTES.

NO	DATE	REVISION	BY	STATUS	DATE	DATA	DATE
				PRELIMINARY		DRAWN BY KENNEDY	8/25/86
				FOR APPROVAL	8/26/86	CHECKED BY LCH	
				CONSTRUCTION	9/25/86	SCALE 2.0"=1.0"	
				FINAL	12/23/86	REFERENCE DWGS.	
			ROSS D.				

HYDROLOGICS, INCORPORATED
CONTROL SYSTEMS
ENGLEWOOD, COLORADO

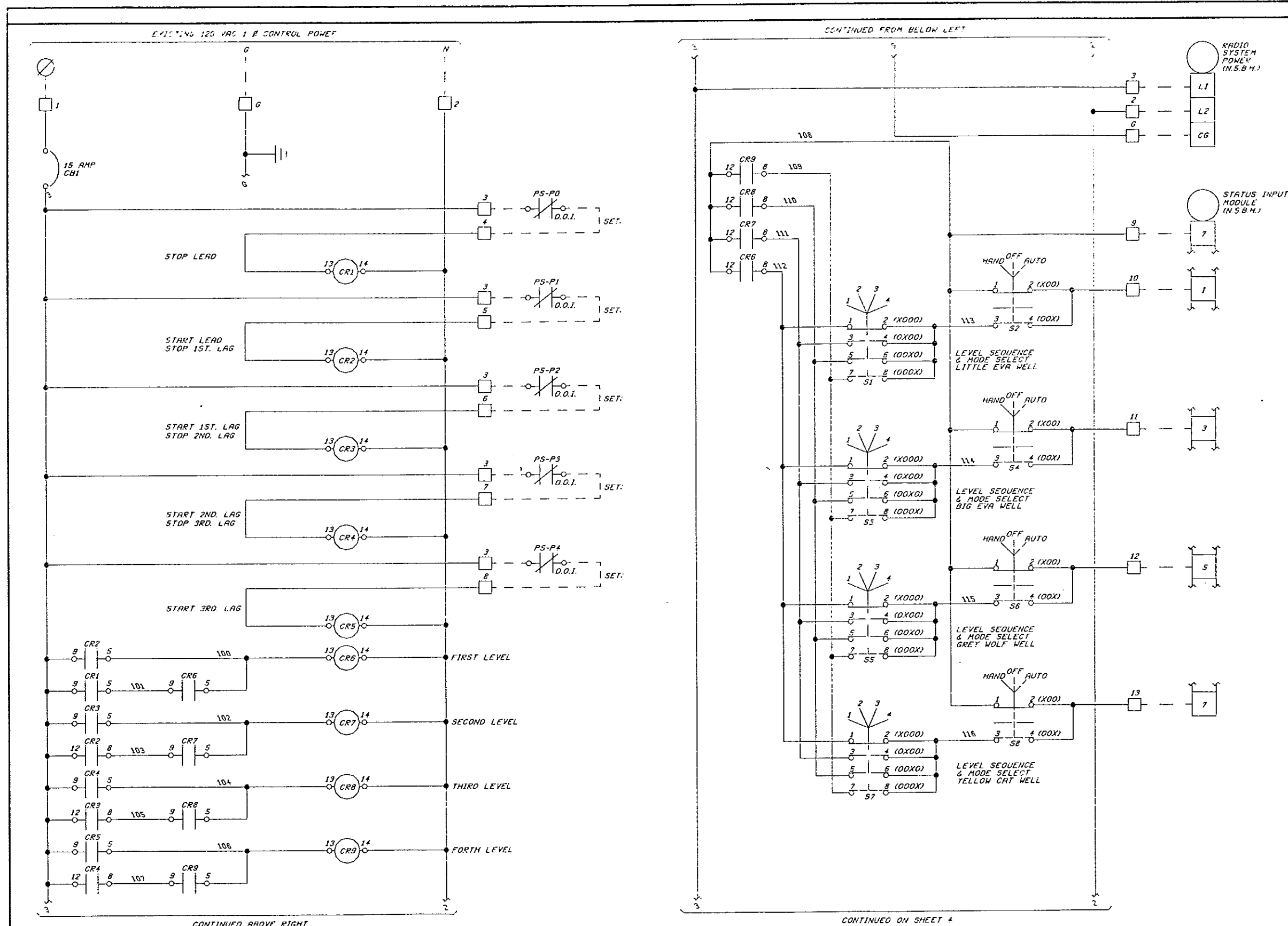
TITLE LAYOUT
CENTRAL CONTROL PANEL

CUSTOMER RODGERS & CO.
PROJECT WELL CONTROL SYSTEM, HYDE PARK ESTATES

DRAWING NUMBER
C-3212-1908

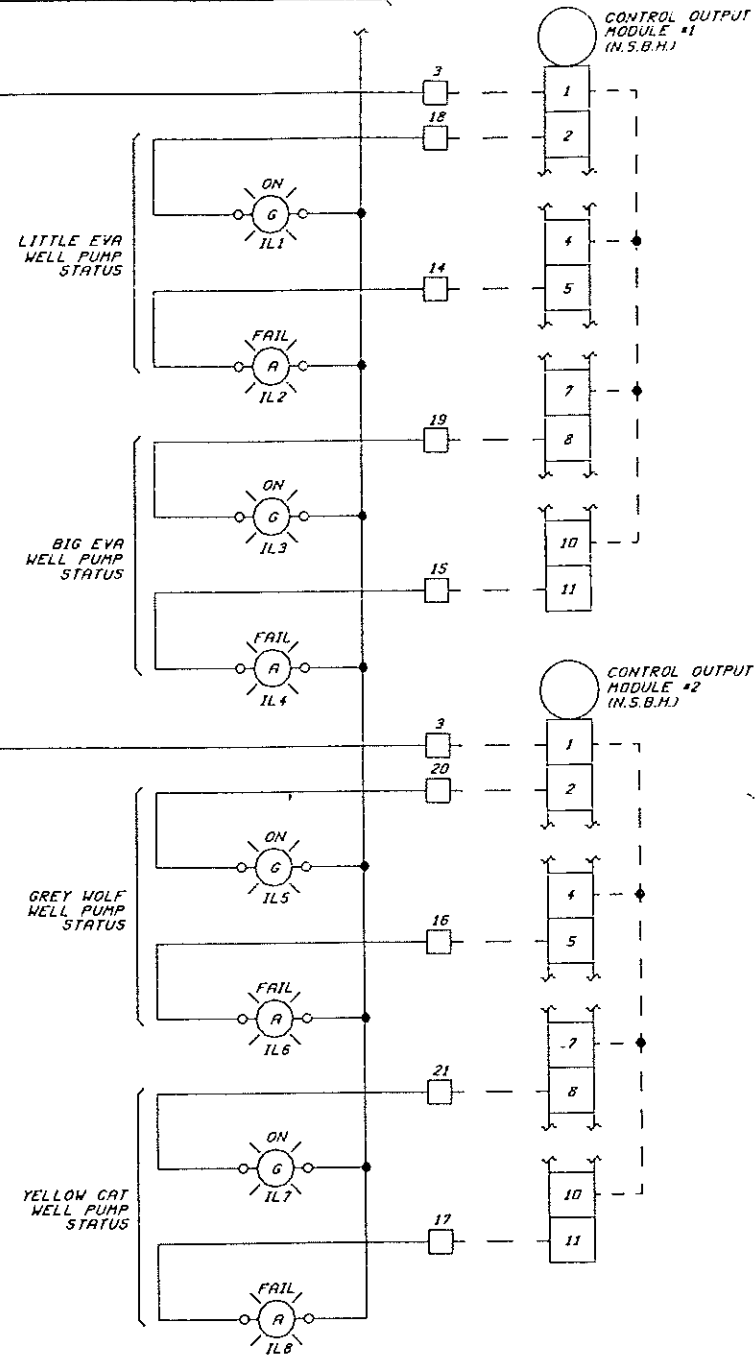
SHEET NUMBER 2





NOTE: REFER TO SHEET 1 FOR GENERAL ELECTRICAL AND MECHANICAL NOTES.	NO	DATE	REVISION	BY	STATUS	DATE	DATA	DATE	HYDROLOGICS, INCORPORATED CONTROL SYSTEMS ENGLEWOOD, COLORADO TITLE SCHEMATIC CENTRAL CONTROL CUSTOMER RODGERS & CO PROJECT WELL CONTROL SYSTEM, HYDE PARK ESTATES SHEET NUMBER 3	
					PRELIMINARY		DRAWN BY KENNEDY	8/25/86		
					FOR APPROVAL	8/26/86	CHECKED BY LCH			
					CONSTRUCTION	9/25/86	SCALE NONE			
					FINAL	12/23/86	REFERENCE DWGS.		DRAWING NUMBER C-3212-1908	

CONTINUED FROM SHEET 3



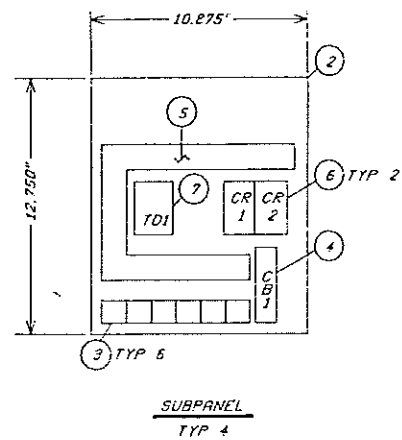
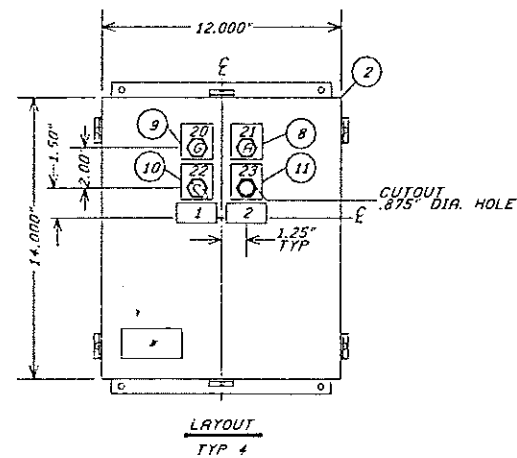
NOTE:
REFER TO SHEET 1 FOR GENERAL
ELECTRICAL AND MECHANICAL NOTES.

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				FOR APPROVAL	8/26/85	CHECKED BY LCH	
				CONSTRUCTION	9/25/85	SCALE NONE	
				FINAL	12/23/85	REFERENCE DWGS.	

HYDROLOGICS, INCORPORATED
CONTROL SYSTEMS
ENGLEWOOD, COLORADO



TITLE SCHEMATIC
CENTRAL CONTROL
DRAWING NUMBER
CUSTOMER RODGERS & CO
C-3212-1908
PROJECT WELL CONTROL SYSTEM, HYDE PARK ESTATES SHEET NUMBER 4



- NP10
- NP11
- NP12
- NP13

NOTE:
REFER TO SHEET 1 FOR GENERAL
ELECTRICAL AND MECHANICAL NOTES.

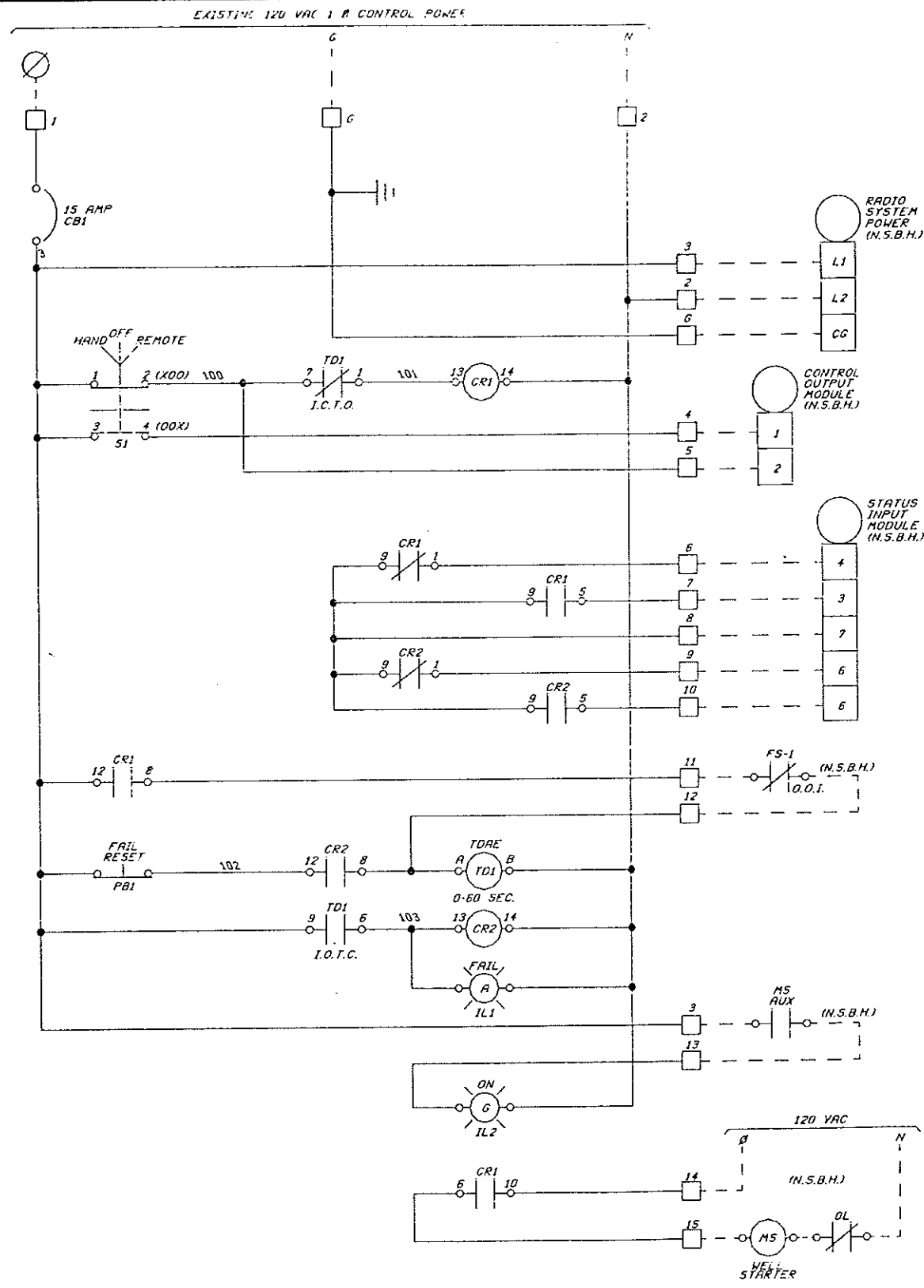
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				CONSTRUCTION	9/25/85	SCALE 2.0"=1.0"	
				FINAL	12/23/85	REFERENCE DWGS.	

HYDROLOGICS, INCORPORATED
CONTROL SYSTEMS
ENGLEWOOD, COLORADO



TITLE LAYOUT
WELL PANELS
CUSTOMER RODGERS & CO.
PROJECT WELL CONTROL SYSTEM, HYDE PARK ESTATES

DRAWING NUMBER
C-3212-1908
SHEET NUMBER 5



NOTE:
REFER TO SHEET 1 FOR GENERAL
ELECTRICAL AND MECHANICAL NOTES.

NO	DATE	REVISION	BY	STATUS	DATE	DATA	DATE
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						ROSS D.	

HYDROLOGICS, INCORPORATED
CONTROL SYSTEMS
ENGLEWOOD, COLORADO

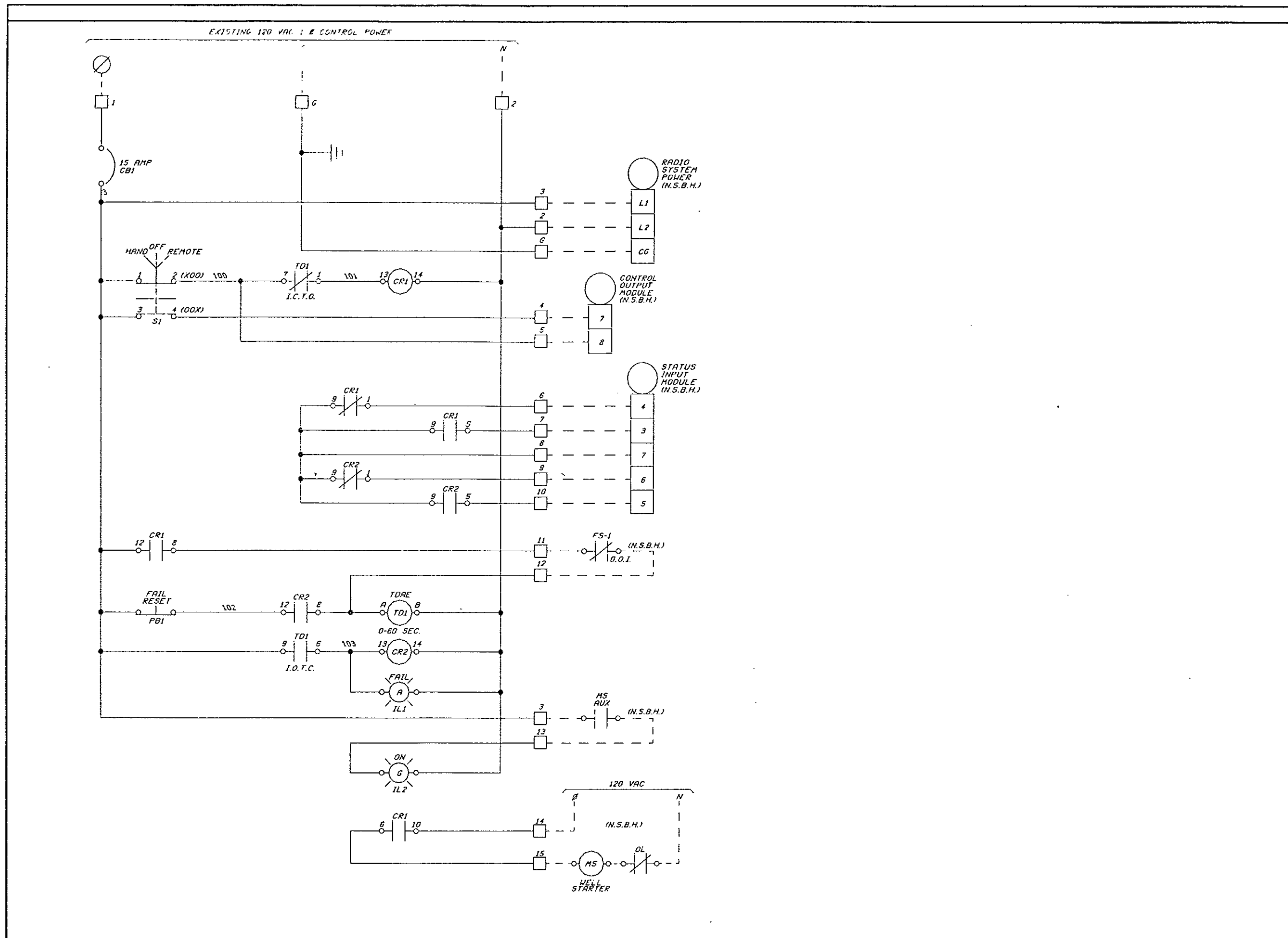
TITLE SCHEMATIC
LITTLE EVA WELL

CUSTOMER ROGERS & CO

PROJECT WELL CONTROL SYSTEM, HYDE PARK ESTATES

DRAWING NUMBER C-3212-1968
SHEET NUMBER F





NOTE.
REFER TO SHEET 1 FOR GENERAL
ELECTRICAL AND MECHANICAL NOTES.

NO	DATE	REVISION	BY	STATUS	DATE	DATA	DATE
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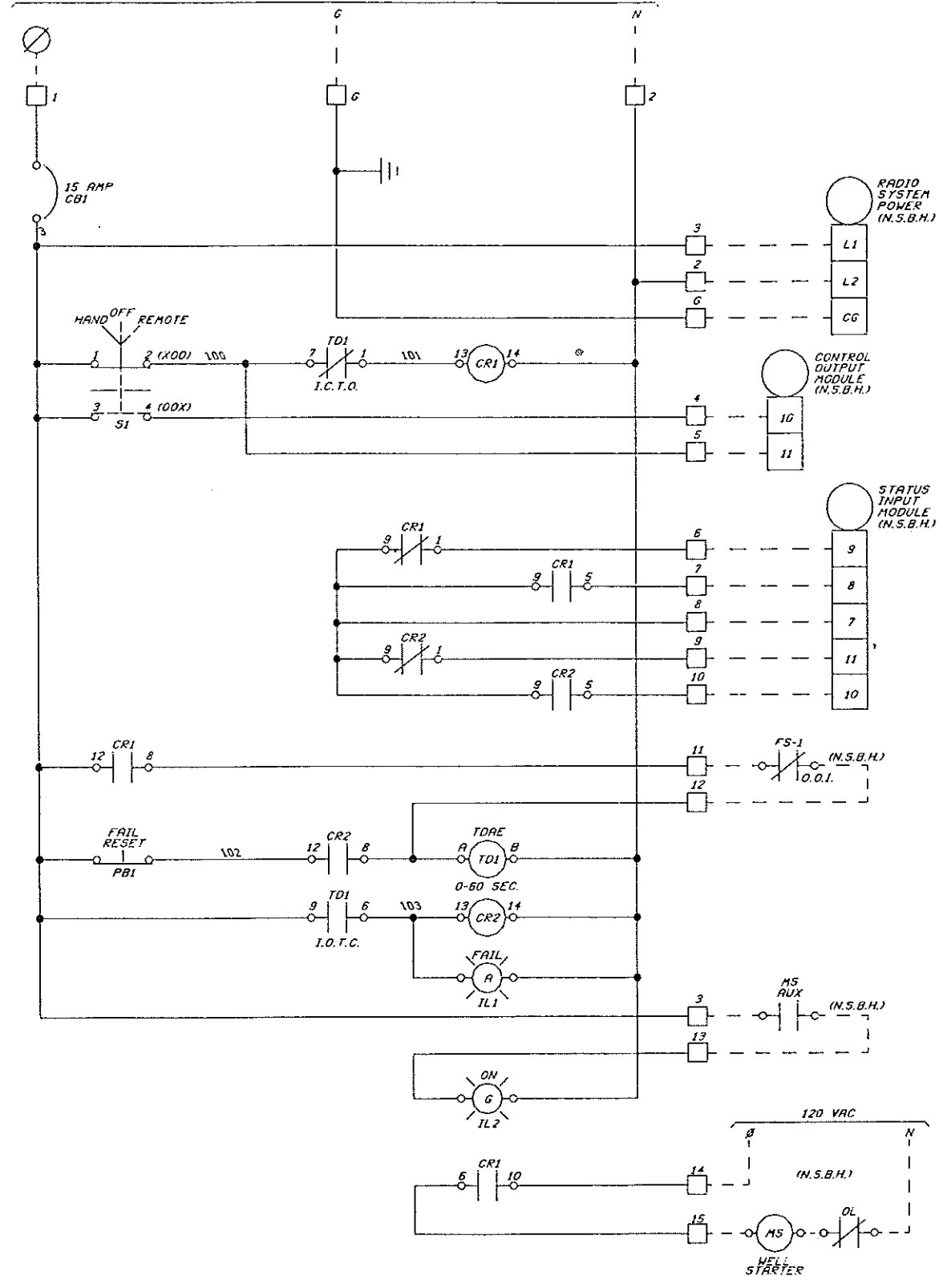
HYDROLOGICS, INCORPORATED
CONTROL SYSTEMS
ENGLEWOOD, COLORADO



TITLE SCHEMATIC
GREY WOLF WELL
CUSTOMER RODGERS & CO
PROJECT WELL CONTROL SYSTEM, HYDE PARK ESTATES

DRAWING NUMBER
C-3212-1908
SHEET NUMBER F

EXISTING 120 VAC 1 Ø CONTROL POWER



NOTE:
REFER TO SHEET 1 FOR GENERAL
ELECTRICAL AND MECHANICAL NOTES.

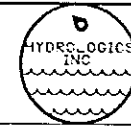
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				CONSTRUCTION	9/25/86	SCALE NONE	
				FINAL	12/23/86	REFERENCE DWGS.	
			ROSS D.				

HYDROLOGICS, INCORPORATED
CONTROL SYSTEMS
ENGLEWOOD, COLORADO

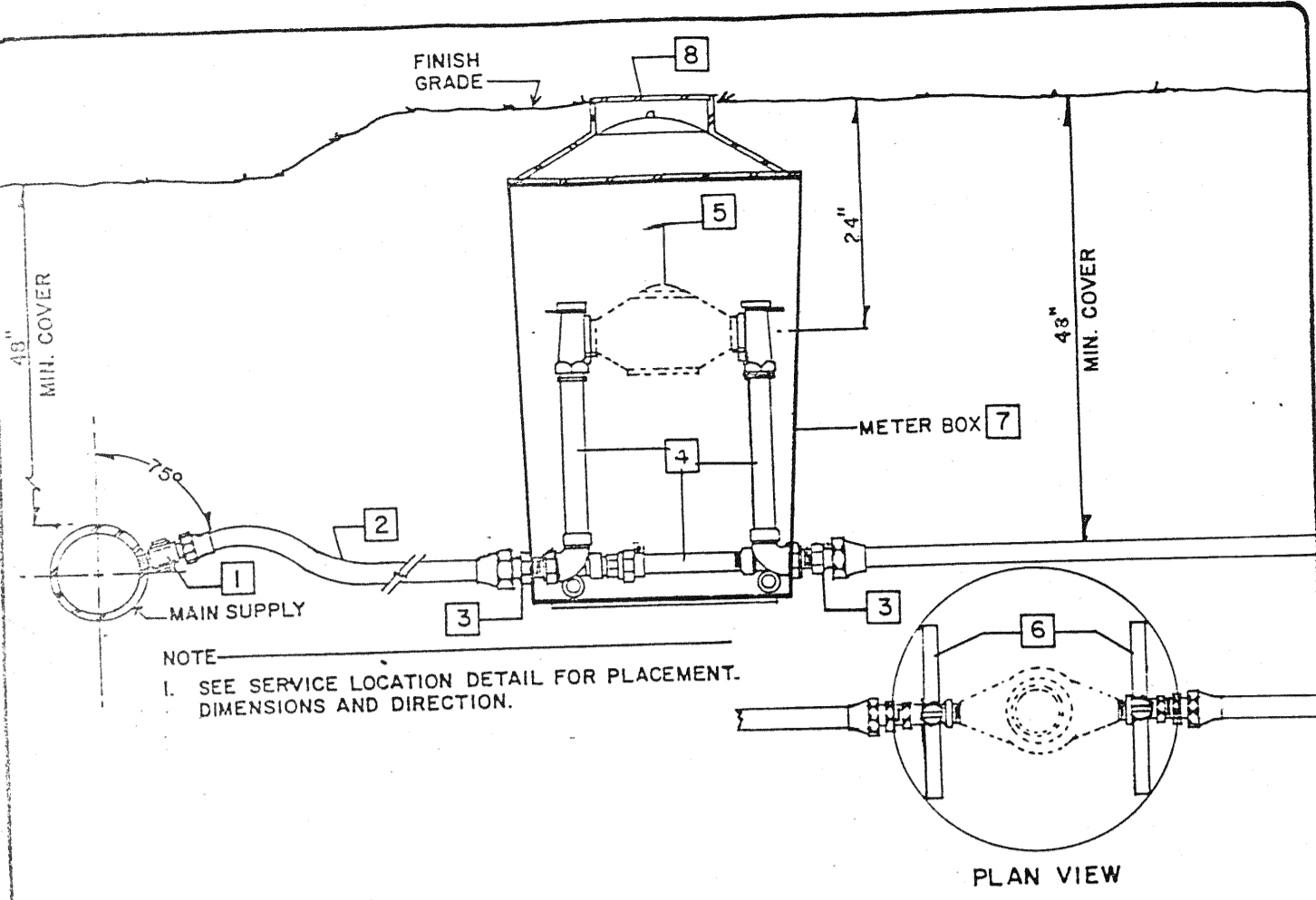
TITLE SCHEMATIC
YELLOW CAT WELL

CUSTOMER ROGERS & CO

PROJECT WELL CONTROL SYSTEM, HYDE PARK ESTATES



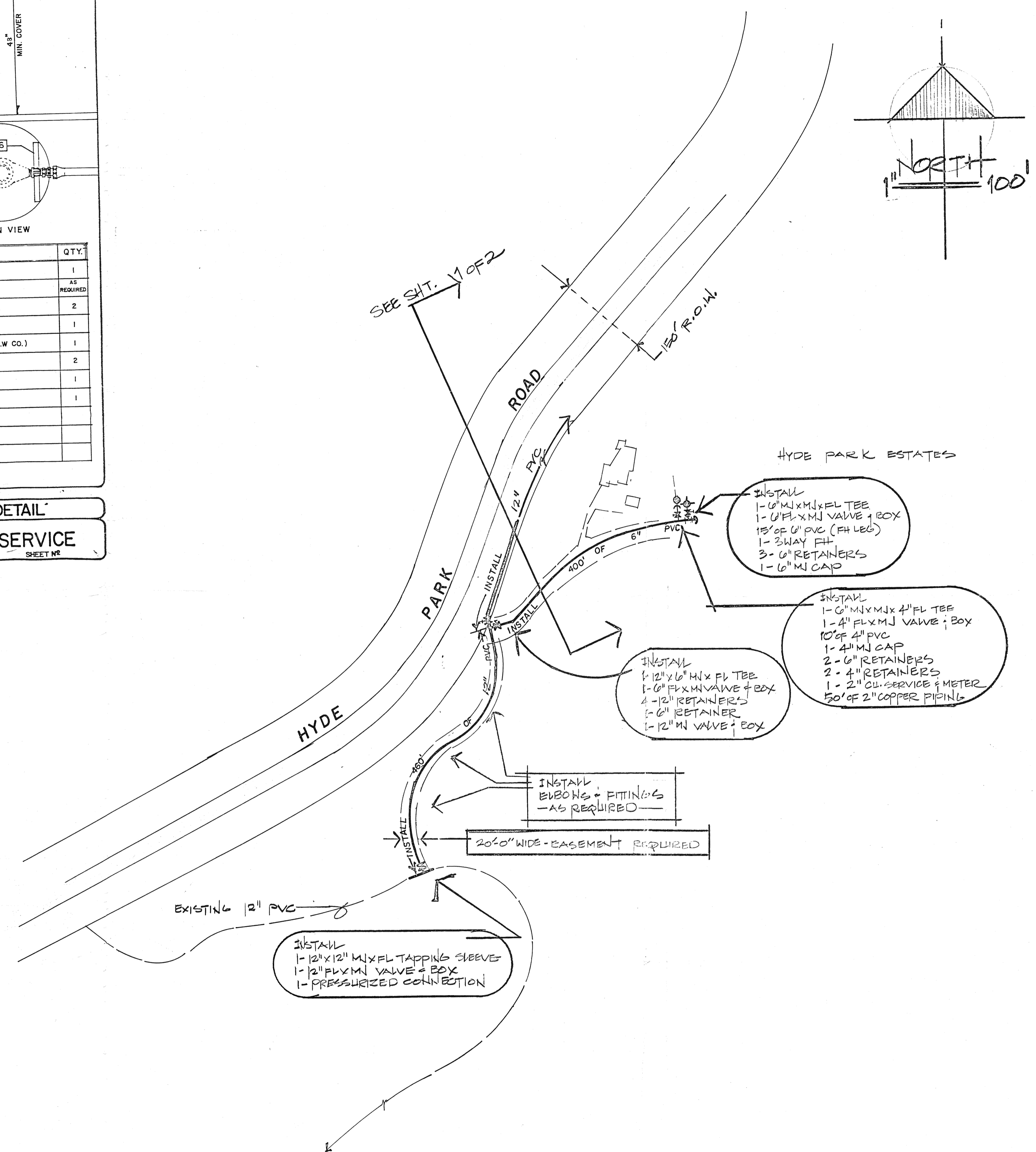
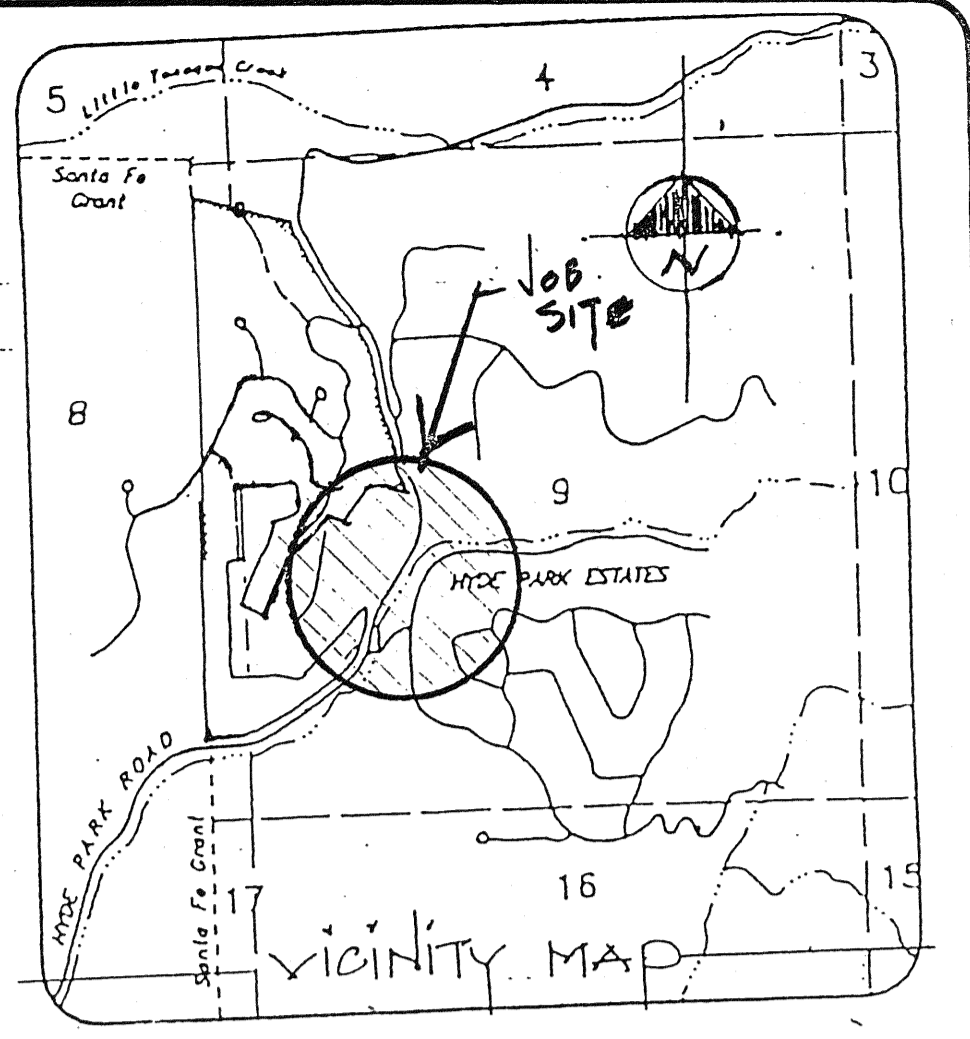
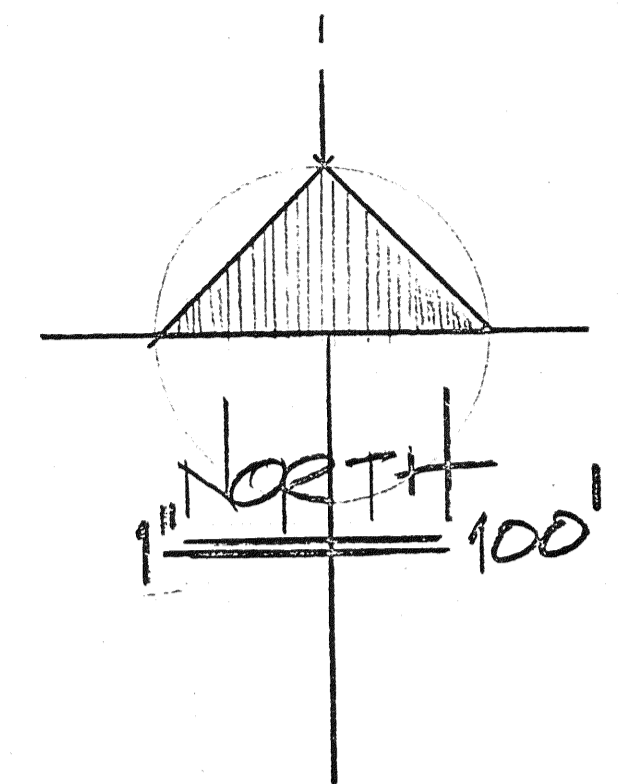
DRAWING NUMBER
C-3212-1905
SHEET NUMBER c



ITEM	DESCRIPTION	QTY.
1	2" CORPORATION COCK (A.W.W.A. TAPERED THREAD)	1
2	2" COPPER TUBING (TYPE "K")	AS REQUIRED
3	2" ADAPTER COUPLING	2
4	2" PREFABRICATED METER SETTER	1
5	2" SEALED REGISTER WATER METER (FURNISHED & INSTALLED BY S.D.C.W. CO.)	1
6	1" GALVANIZED PIPE 24" LONG	2
7	36"x36" - 20 # MODIFIED POLYETHYLENE BLACK METER BOX	1
8	36" MONITOR RING & 20" COVER WITH INNER LID	1

SANGRE DE CRISTO WATER CO. **STANDARD DETAIL**
2" SINGLE SERVICE
 SHEET NO. _____

DATE: 7/82 TR: APP: S.C. 10/21/82
 BY: [Signature] REV: 1/27/84, 11-17-88



PRELIMINARY

W.O.# _____

SANGRE DE CRISTO WATER CO.
 SANTA FE
1996 CONSTRUCTION DRAWINGS

TITLE: **SUMMIT PHASES 4,5+6**
 SPANISH HILL TO HYDE PARK ROAD AT SUMMIT TANK LINE

DATE: 7/15 BY: [Signature]
 DATE: 7/15 CK: [Signature]
 DATE: _____ APP: _____

SHEET NO. **07**
 2 OF 2

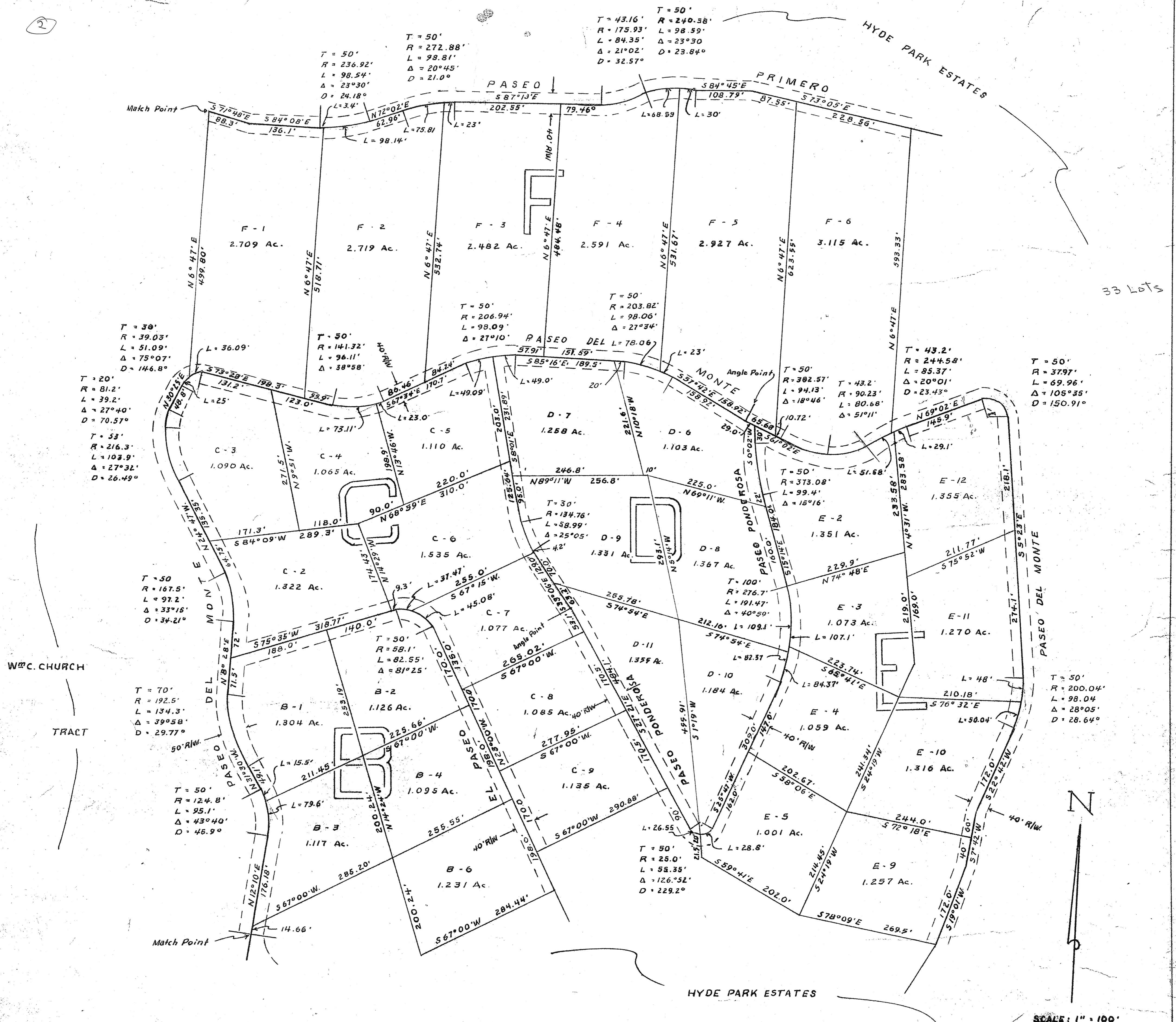
YEAR	ATLAS	PROJ. NO / DWG. NO.	SHEET	REV	SIZE	CLASS
96	F21	- - - - -	07	0	0	- - - - -

UNIT - I HYDE PARK ESTATES DE SANTA FE

SEC. 9 T. 17 N., R. 10 E.
COUNTY OF SANTA FE

THIS PLAT IS FILED FOR THE PURPOSE OF CORRECTING ENGINEERING DETAIL OF HYDE PARK ESTATES SUBDIVISION PLAT "UNIT - I" AS FILED 2-15-63 AND PLATS REVISIONS BLOCK "D" OF SAID SUBDIVISION AS FILED 2-15-64 AND 3-23-64. THIS PLAT THEN REPRESENTS A COMPOSITE CORRECTED HYDE PARK ESTATES PLAT OF UNIT - I, AND SUPERCEDES THE THREE PLATS ABOVE MENTIONED. THIS PLAT DOES NOT ALTER ANY OF THE DEDICATIONS FILED

SURVEY
(Partial)



DEDICATION:
KNOW ALL MEN BY THESE PRESENTS:

THAT THIS PLAT REPRESENTS A REVISION OF ENGINEERING DETAIL ONLY OF UNIT - I HYDE PARK ESTATES DE SANTA FE AND THAT THIS DEDICATION IS THAT AND THE SAME AS DESCRIBED ON THE ORIGINAL PLAT FILED AND RECORDED IN THE COUNTY COURT HOUSE OF SANTA FE COUNTY ON THE 15TH DAY OF FEB. 1963, THE DESCRIPTION OF UNIT - I IS AS FILED THE 15TH DAY OF FEB. 1963.

INDIVIDUAL ACKNOWLEDGMENT:

STATE OF NEW MEXICO - SS
COUNTY OF SANTA FE - SS
I HEREBY CERTIFY THAT ON THIS 4th DAY OF MAY, 1964, BEFORE ME PERSONALLY APPEARED Walter E. Weising TO ME KNOWN TO BE THE PERSON DESCRIBED IN AND EXECUTED THE SAME AS HIS FREE ACT AND DEED

Glenna Garrison
NOTARY PUBLIC

MY COMMISSION EXPIRES April 27, 1968

ACKNOWLEDGMENT OF CORPORATION:

STATE OF NEW MEXICO - SS
COUNTY OF SANTA FE - SS
THE FOREGOING WAS ACKNOWLEDGED BEFORE ME THIS 4th DAY OF MAY, 1964, BY David L. Hunt TRUST OFFICER OF THE FIRST NATIONAL BANK OF SANTA FE A NATIONAL BANKING CORPORATION ON BEHALF OF SAID CORPORATION.

Glenna Garrison
NOTARY PUBLIC

MY COMMISSION EXPIRES April 27, 1968

HYDE PARK ESTATES DE SANTA FE:

Walter E. Weising
WALTER E. WEISING

THE FIRST NATIONAL BANK OF SANTA FE;
TRUSTEE, UNDER TRUST AGREEMENT # 208-8-15-61

David L. Hunt
TRUST OFFICER

ACCEPTANCE, BOARD OF COUNTY COMMISSIONERS:
THE REVISED PLAT HEREON DELINEATED WAS ACCEPTED AND APPROVED BY THE BOARD OF COUNTY COMMISSIONERS OF SANTA FE COUNTY, STATE OF NEW MEXICO AT ITS MEETING ON THE 4th DAY OF MAY, 1964.

J. P. Dennis
CHAIRMAN
Carlton L. [Signature]
COUNTY CLERK

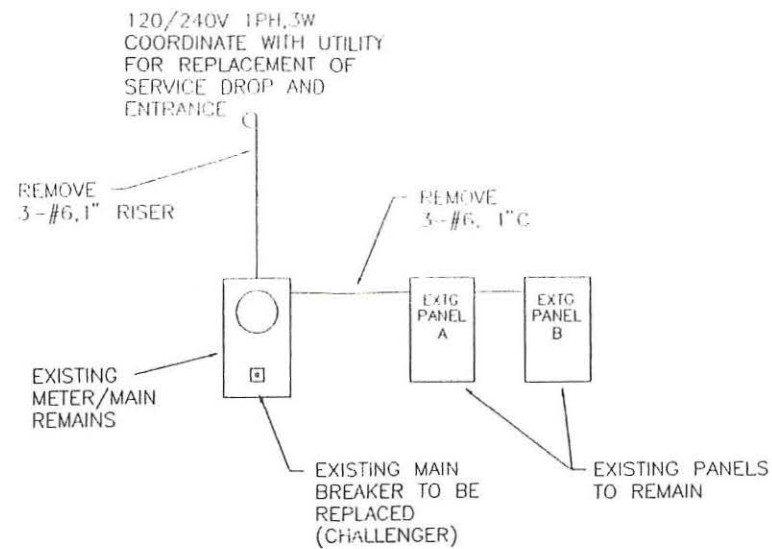
INDEX TO REVISIONS:
Lot F-1, 228.3' to 198.2'; F-3, 232.55' to 202.55', 85.15' to 84.24', 58.91' to 57.91'; F-4, 72.92' to 79.46', 123.53' to 151.59'; F-5, 584°45'E to 584°45'E, 138.74' to 108.79', 181.92' to 158.92'; F-6, 493.33' to 593.33'; C-5, 207.7' to 170.7'; D-7, 203.4' to 221.6', 206.8' to 246.8'; D-6, add 20', 158.0' to 158.92', 10' to 29', N76°32'W to N69°11'W, 50' to 10'; D-9, 573°09'W to N89°11'W, add 95.0', T=50' to T=30', D-8, 513°51'E to N5°14'W, 186.0' to 160.0'; D-10, 336.4' to 309.0'; D-11, 100' to 63.2'; E-2, 179.0' to 184.0'; E-4, L=84.73' to 84.37', 129.69' to 147.0'.

FILED IN BOOK 13,915
MAY 11 1964
Robert W. Delarue
COUNTY CLERK

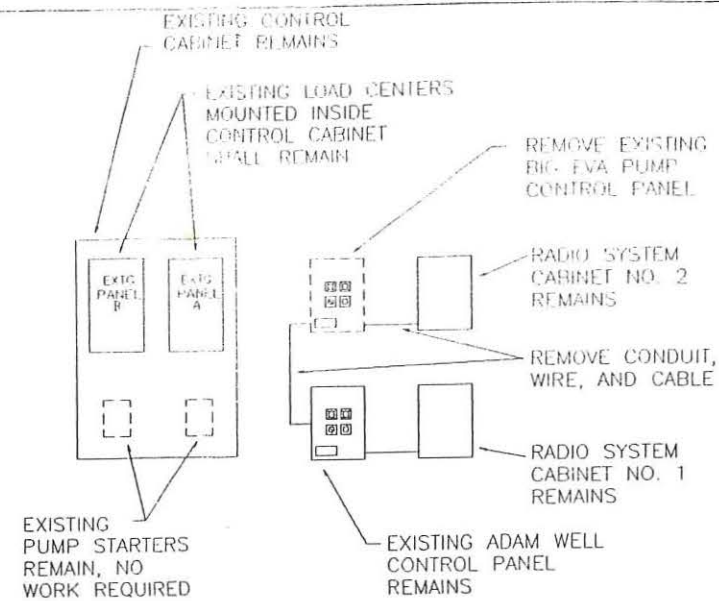
ENGINEER'S CERTIFICATE:
THIS IS TO CERTIFY THAT THE REVISED PLAT UPON WHICH THIS CERTIFICATE APPEARS WAS PREPARED FROM DATA OF SURVEYS OBTAINED BY ME OR UNDER MY DIRECTION AND REPRESENTS TRUE AND CORRECT INFORMATION TO THE BEST OF MY KNOWLEDGE.

PROFESSIONAL ENGINEER
AND
LAND SURVEYOR
NEW MEXICO 1788

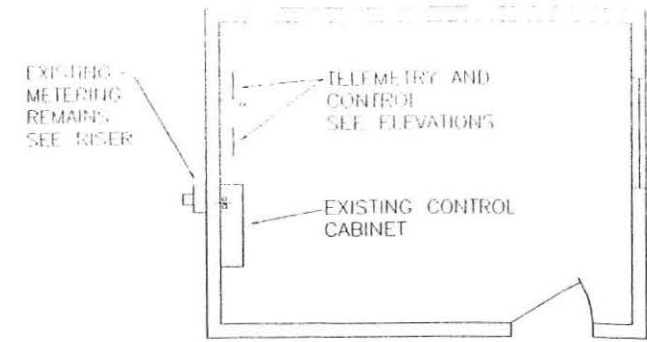
Robert W. Delarue
ROBERT W. DELARUE
MAY 2, 1964



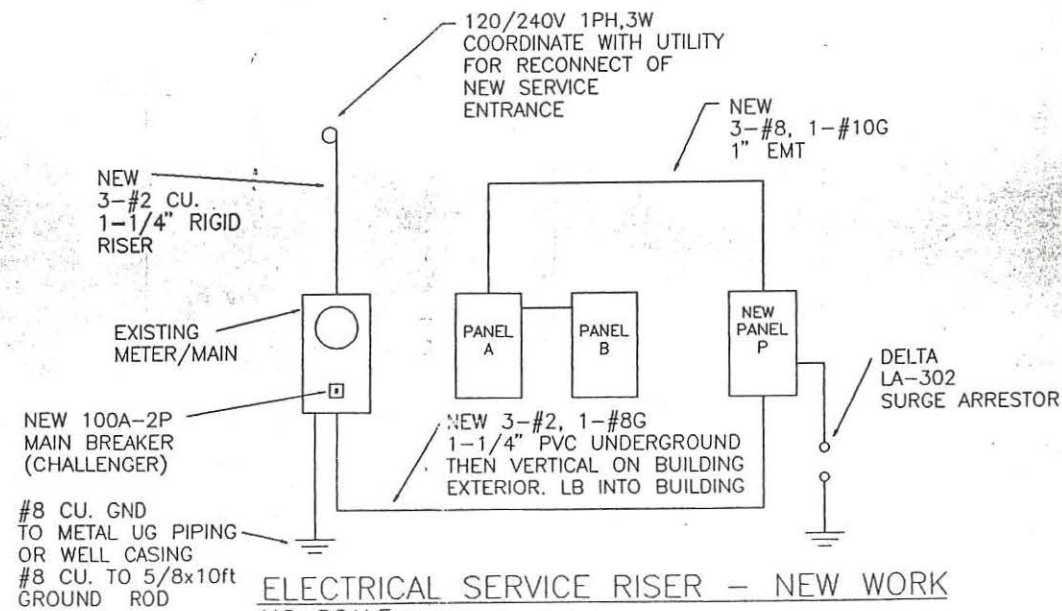
ELECTRICAL SERVICE RISER - DEMOLITION
NO SCALE



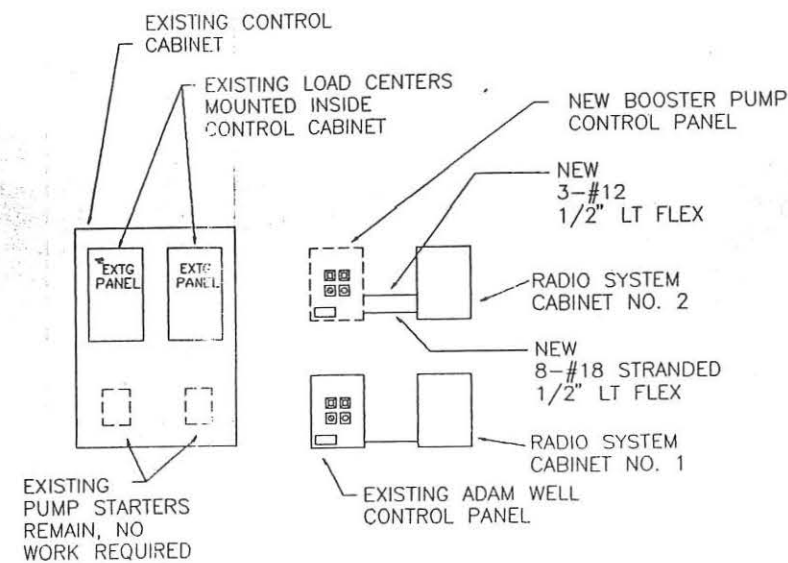
EXISTING PUMP CONTROLS - DEMOLITION
NO SCALE



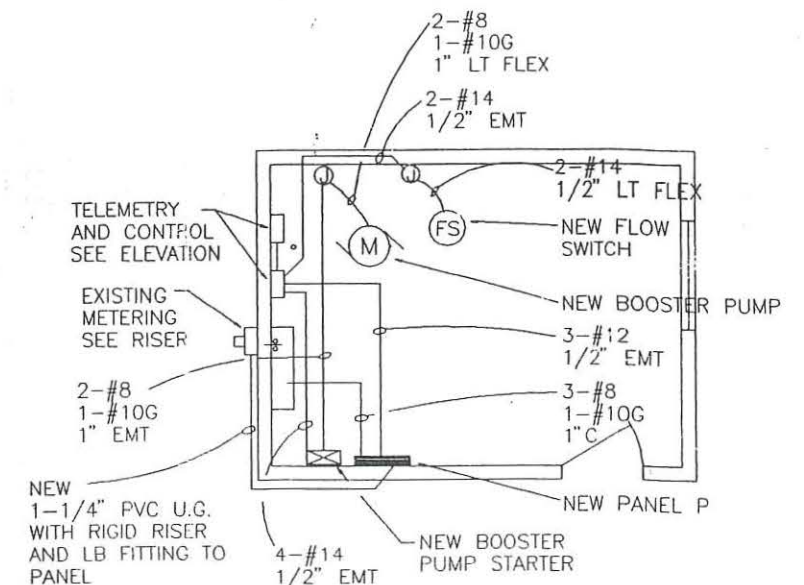
PUMP BUILDING PLAN - DEMOLITION
SCALE: 3/8" = 1'-0"



ELECTRICAL SERVICE RISER - NEW WORK
NO SCALE



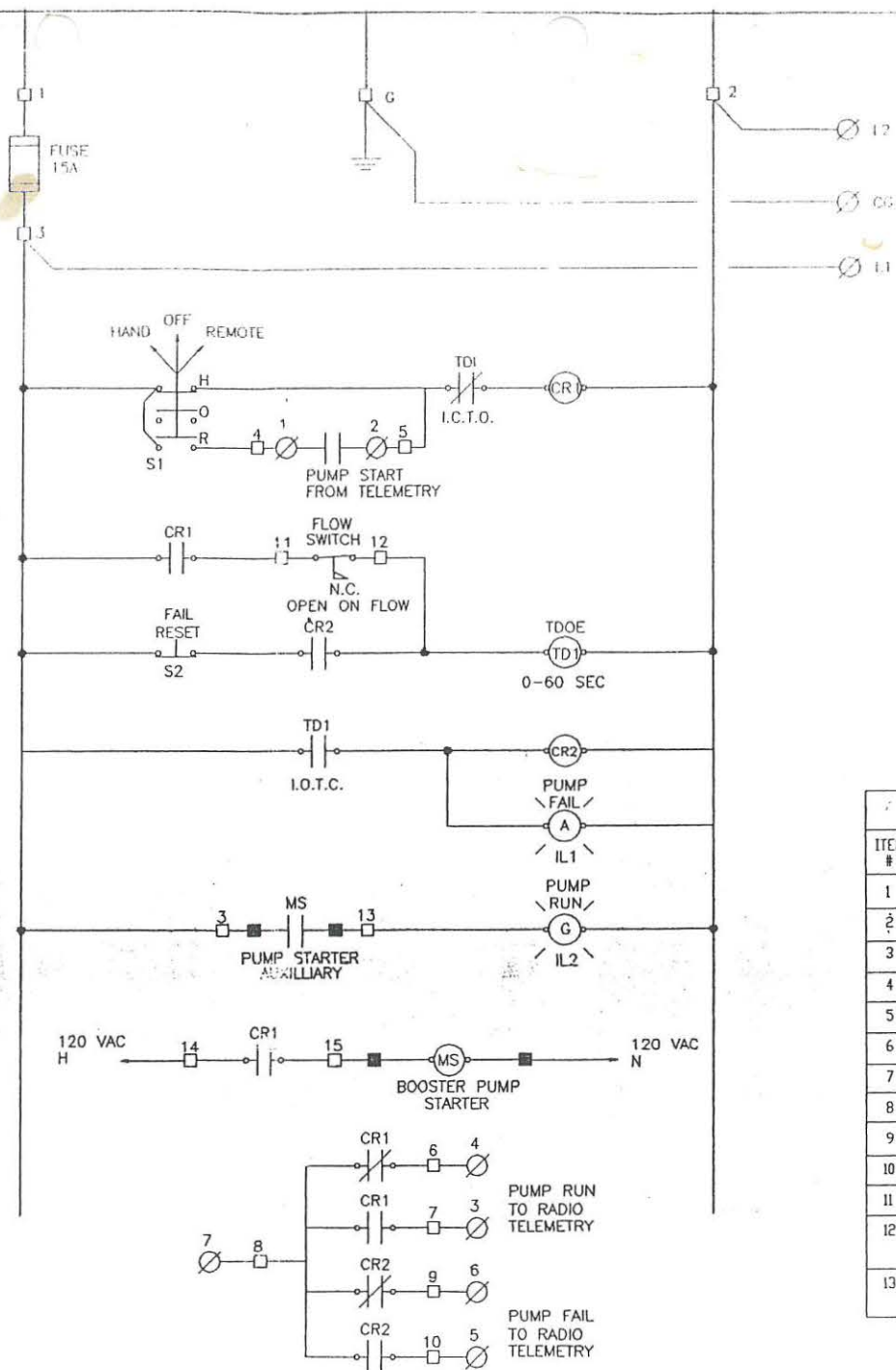
PUMP CONTROLS - NEW WORK
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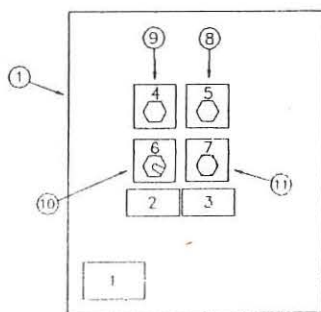
PUMP BUILDING PLAN - NEW WORK
SCALE: 3/8" = 1'-0"

PANEL P									
BREAKER TYPE: BOLT-ON BUS AMP'S: 100A		MOUNTING SURFACE ENCLOSURE: NEMA 1		VOLTAGE LL: 240V VOLTAGE LH: 120V PHASE: 1 PHASE, 3W					
N.O. OR N.E.D. N.L.O. N.E.B. RATING: N/A INTERRUPT DUTY: 10,000		COMMENTS: SQUARE D NODD OR APPROVED EQUAL							
DESCRIPTION	LOAD	CB	CR	PH	CR	CB	LOAD	DESCRIPTION	
SUB-FEED PANEL A	4800	50	1	A	2	40	4200	NEW BOOSTER PUMP	
	4800	2P	3	B	4	2P	4200		
PUMP CONTROLS	1200	20	5	A	6	20		SPARE	
SPARE		20	7	B	8	20		SPARE	
PROVISIONS			9	A	10			PROVISIONS	
PROVISIONS			11	B	12			PROVISIONS	
PROVISIONS			13	A	14			PROVISIONS	
PROVISIONS			15	B	16			PROVISIONS	
PROVISIONS			17	A	18			PROVISIONS	
PROVISIONS			19	B	20			PROVISIONS	
PHASE A		102 KVA		PHASE B		9 KVA			
TOTAL KVA:		112		TOTAL AMP'S:		80			

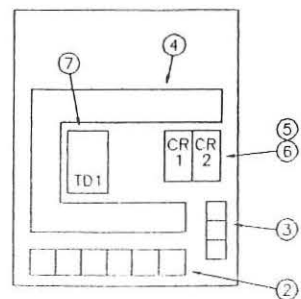
GAYNE ENGINEERING		SANTA FE NEW MEXICO	
CONSULTANTS/PLANNERS		HYDRO ESTATES ASSOCIATION, INC. WATER WELL IMPROVEMENTS	
101 WEST SAN FRANCISCO STREET SANTA FE, NEW MEXICO 87501			
PROJECT NO. 5639		DATE: 10/19/88	
DRAWN BY: [REDACTED]		CHECKED BY: [REDACTED]	
DATE: 10/19/88		SCALE: AS SHOWN	
PROJECT NO. 5639		SHEET NO. 3	



BOOSTER PUMP CONTROL SCHEMATIC
NO SCALE



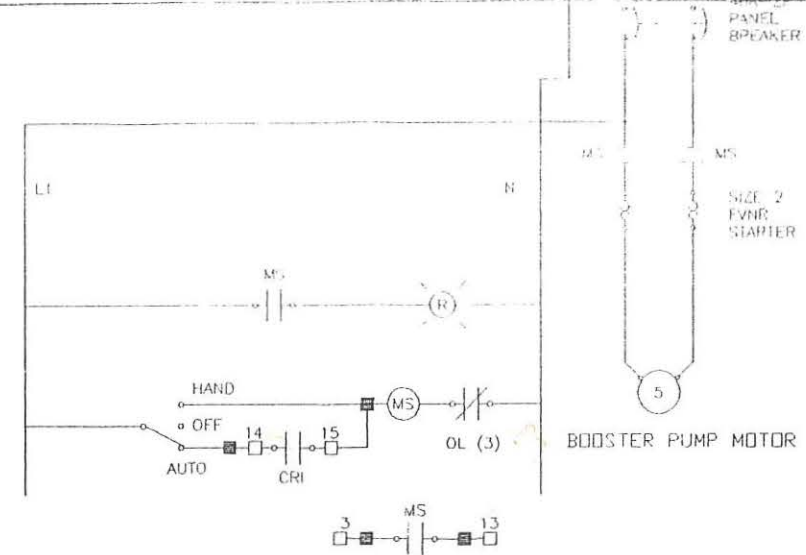
LAYOUT



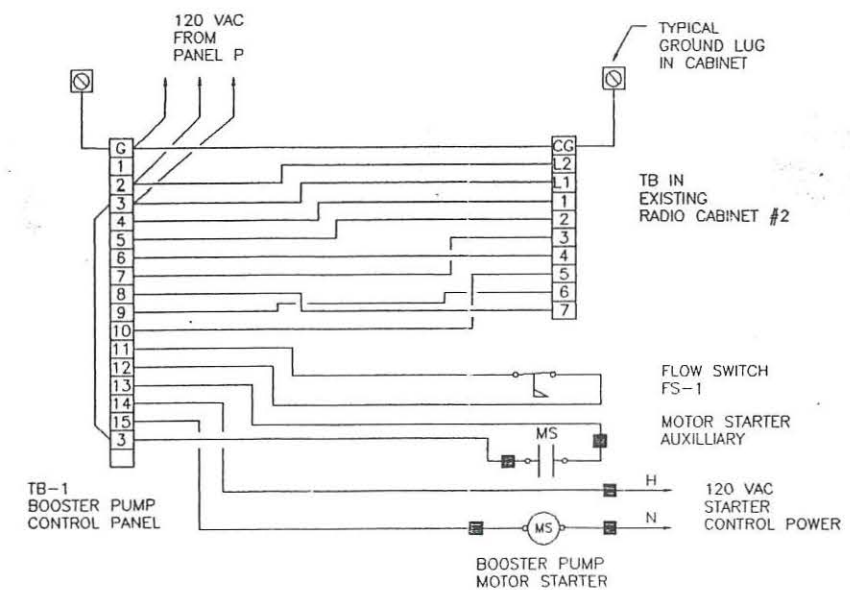
SUBPANEL

CONTROL EQUIPMENT SCHEDULE		
ITEM #	DRAWING DESIG.	DESCRIPTION
1		ENCLOSURE, BN41+126CH W/NP1412 SUB PANEL, WEIGMAN
2	TB-1	TERMINAL BLOCK, 1EMA TYPE G
3	FU-1	FUSE HOLDER, 30A CLASS H FUSE
4		WIRE DUCT, PANBUET
5	CR1	CONTROL RELAY 3PDT WITH BASE, SQUARE D RS-43
6	CR2	CONTROL RELAY 3PDT WITH BASE, SQUARE D RS-43
7	TD1	SOLID STATE TIMER, SQUARE D TYPE FS
8	IL1	INDICATING LIGHT, SQUARE D TYPE K, AMBER LENS
9	IL2	INDICATING LIGHT, SQUARE D TYPE K, GREEN LENS
10	S1	3 POSITION SELECTOR SWITCH, SQUARE D TYPE K
11	S2	PUSHBUTTON, SQUARE D TYPE K
12	MS	MOTOR STARTER, 240V, SIZE 2 FVNR FACTORY HDA AND PILOT LIGHT
13	FS-1	FLOW SWITCH, McCONNELL FS4-3 TO MATCH EXISTING

NAMEPLATE SCHEDULE		
NP	SIZE	NAMEPLATE TEXT
1	1.5 X 3	BOOSTER PUMP
2	1 X 2	PUMP MODE
3	1 X 2	PUMP STATUS
4		ON
5		FAIL
6		HAND - OFF - REMOTE
7		RESET



BOOSTER PUMP STARTER SCHEMATIC DIAGRAM

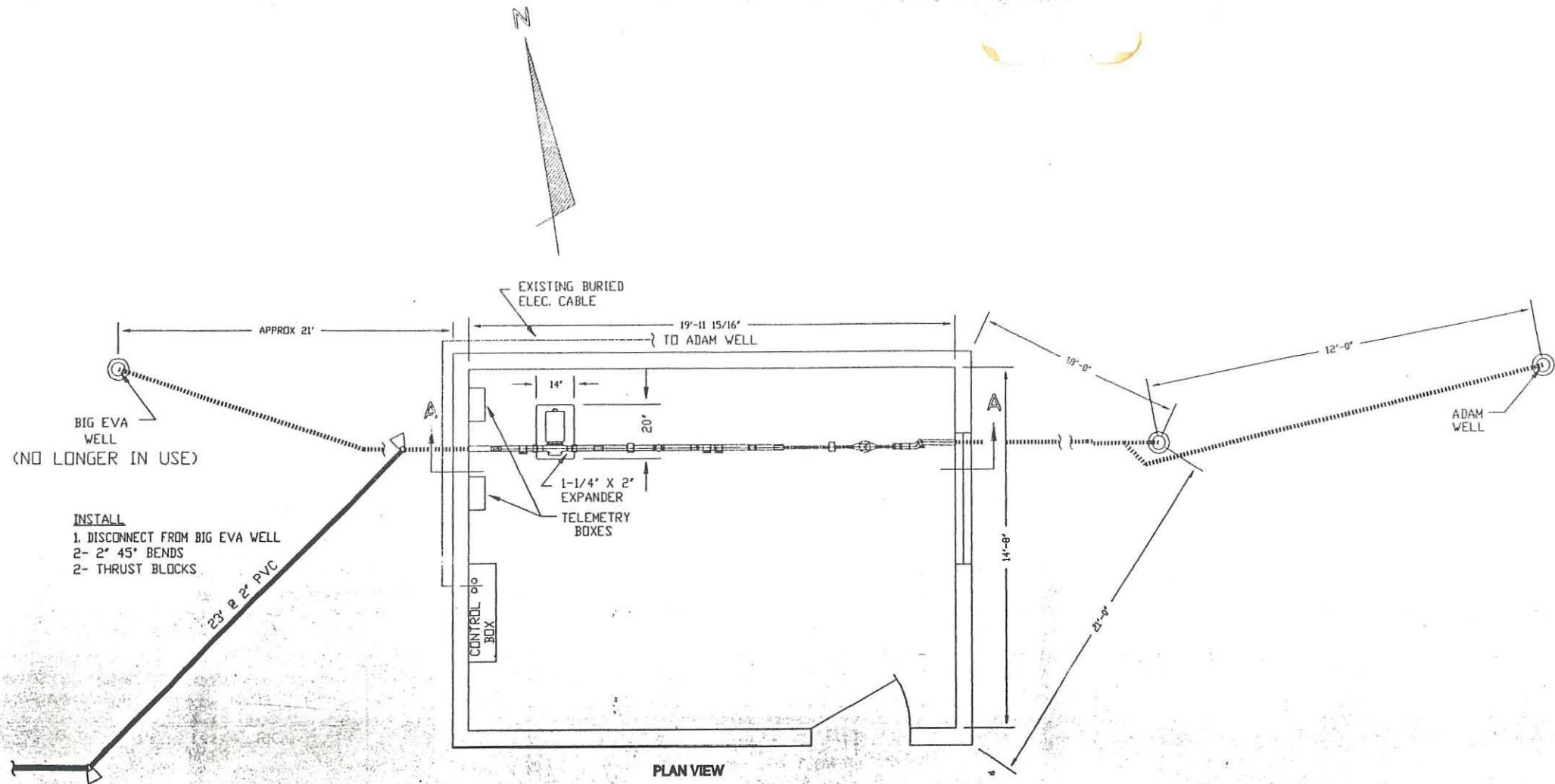


INTERCONNECTION DIAGRAM
NO SCALE

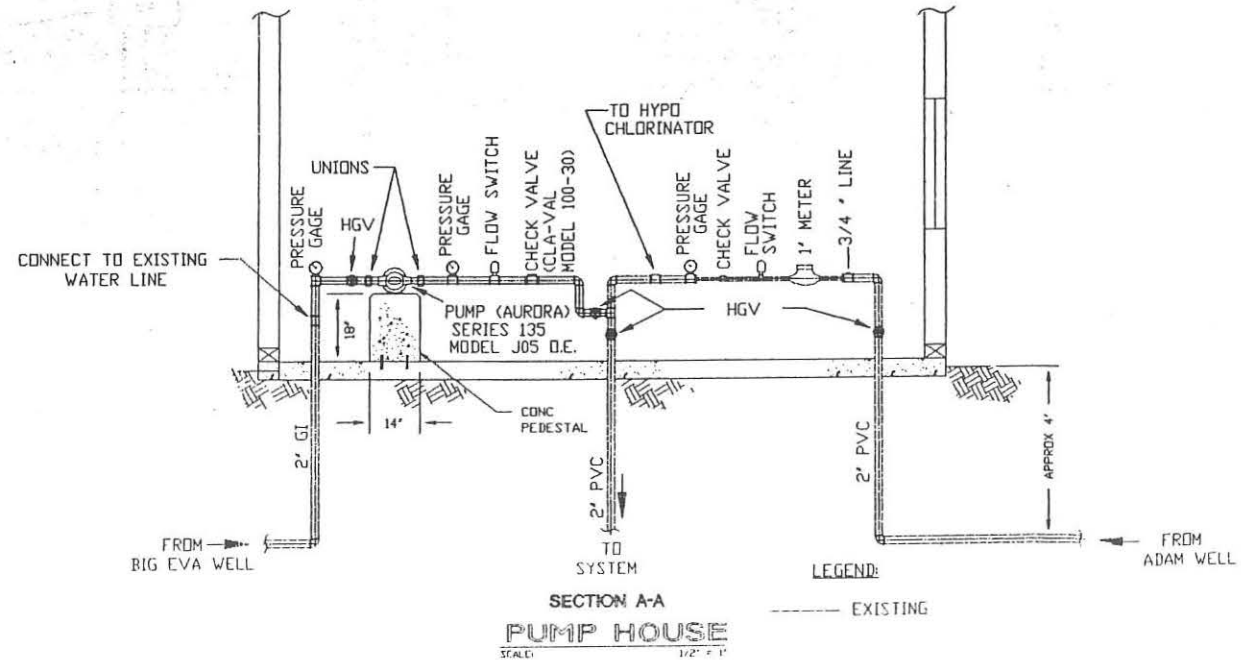
- 1 TB IN PUMP CONTROL PANEL
- 1 TB IN RADIO CABINET
- CONNECTION TO MOTOR STARTER DEVICE

I.C.T.O. INSTANTANEOUS CLOSE, OPEN ON TIME DELAY
I.O.T.C. INSTANTANEOUS OPEN, CLOSE ON TIME DELAY
N.C. NORMALLY CLOSED

S.A. YARB ENGINEERING		SANTA FE NEW MEXICO	
CONSULTANTS/PLANNERS		WIDE PARK ESTATES ASSOCIATION INC-WATER WELL IMPROVEMENTS	
PROJECT NO. 90-03		DATE AS SHOWN	DATE OCTOBER 1990
DRAWN BY		DATE	BY
CHECKED BY		DATE	BY



INSTALL
 1. DISCONNECT FROM BIG EVA WELL
 2- 2" 45° BENDS
 2- THRUST BLOCKS



SECTION A-A
PUMP HOUSE
 SCALE: 1/2" = 1'

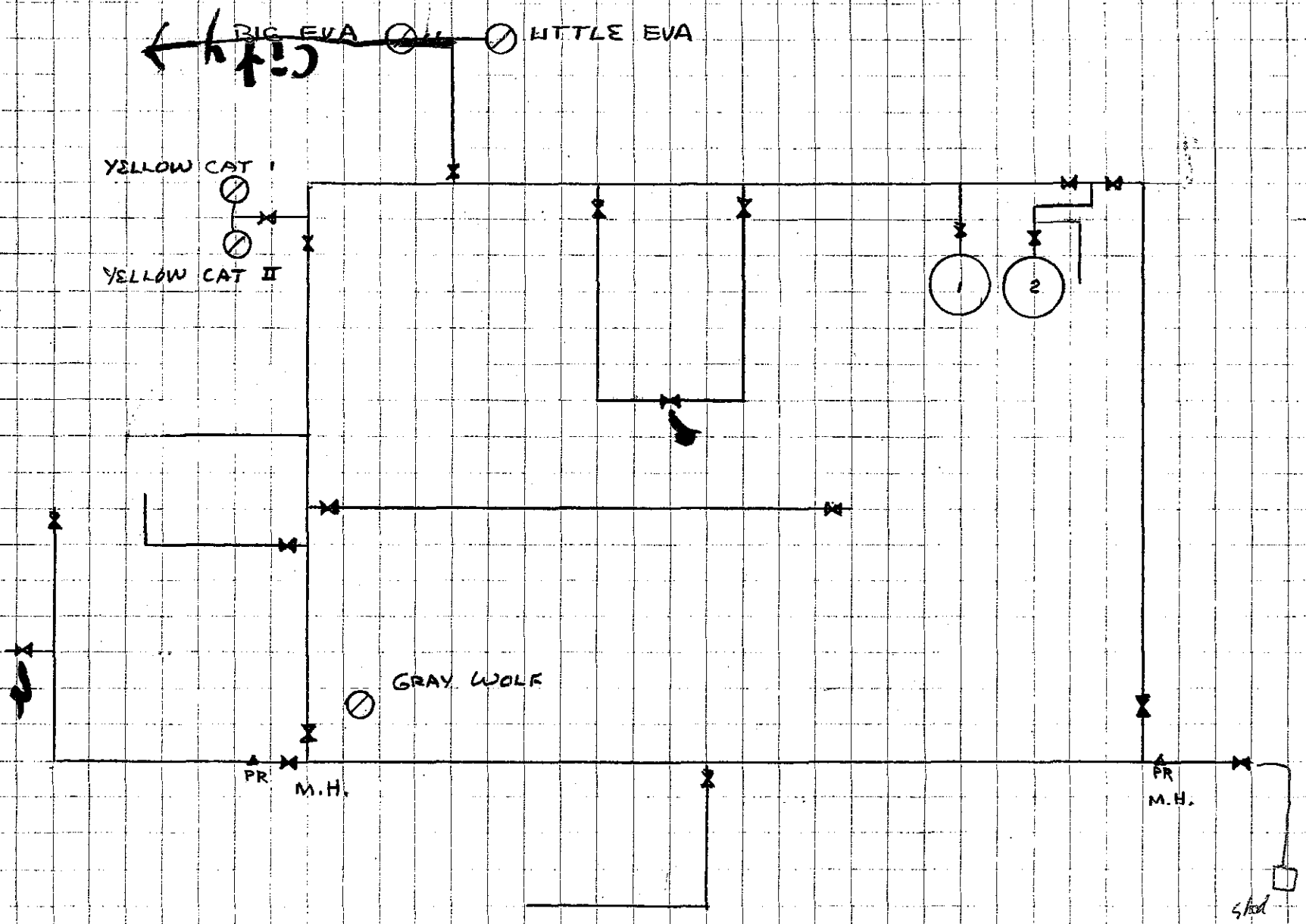
LEGEND:
 - - - - - EXISTING

SAYRE ENGINEERING		SANTA FE NEW MEXICO			
CONSULTANTS/PLANNERS		HYDE PARK ESTATES ASSOCIATES, INC.-WATER WELL IMPROVEMENTS			
414 WEST SAN FRANCISCO STREET SANTA FE, NEW MEXICO 87501		PUMP HOUSE AND DETAILS			
PROJECT NO.	96-03	SCALE	AS SHOWN	DATE	DECEMBER, 1996
DESIGNED BY	W. J. S. S. S.	CHECKED BY	W. J. S. S.	DATE	
DRAWN BY	W. J. S. S.	CHECKED BY	W. J. S. S.	DATE	

HPE VALVE LOG

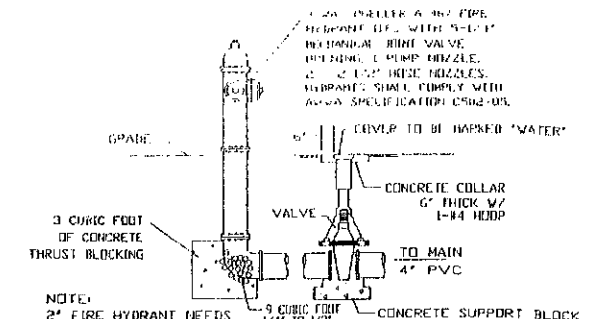
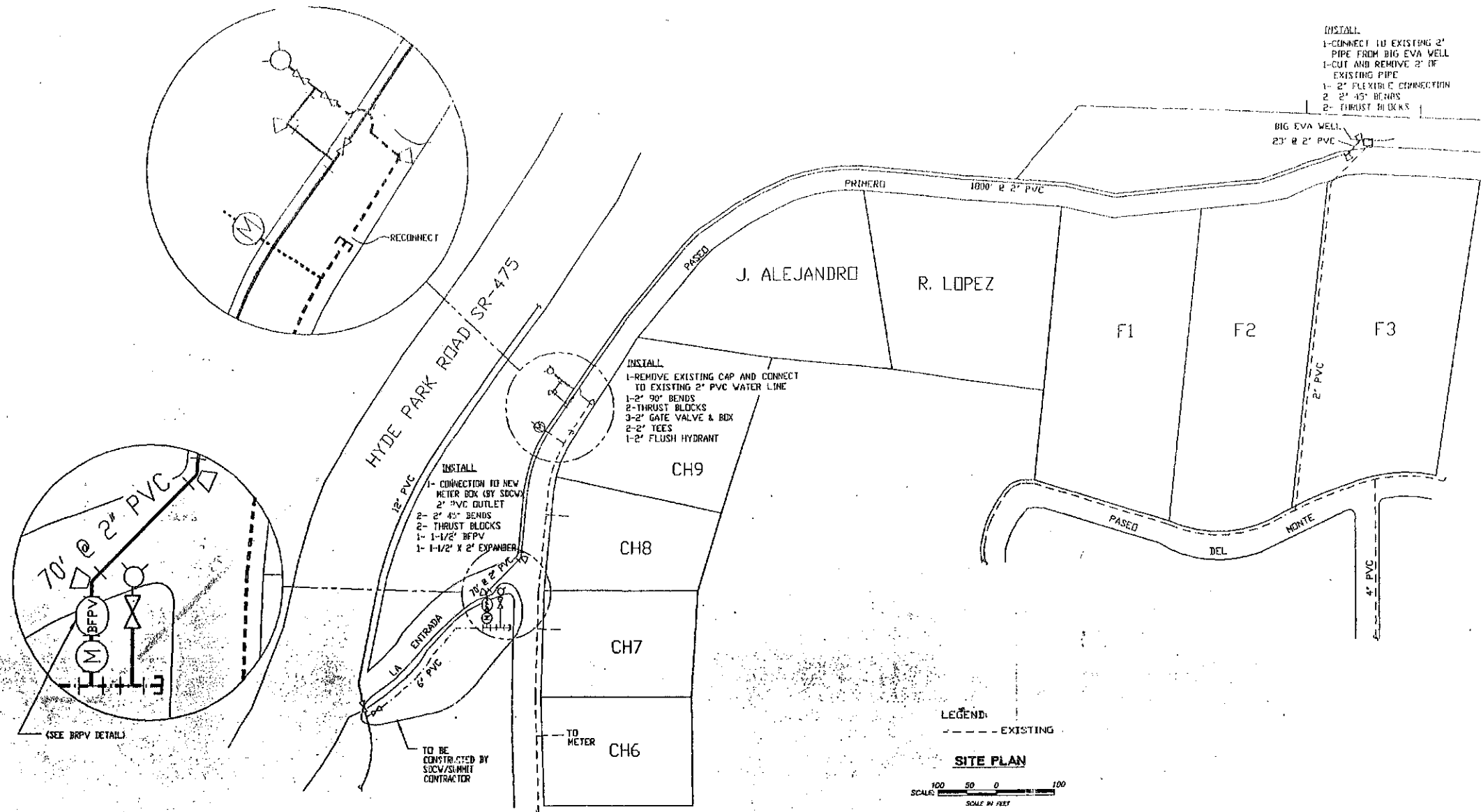
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	DATE	TIME	WT	ET	FWT	FET	HWT	HYC	E12	WTM	ETM	G8M	H1B	GWM	GWB	PIB	EPB	YCM	LEB	LPB	UPB	EOL
1																						
2																						
3																						
4																						
5																						
6																						
7																						
8																						
9																						
10																						

	VALVE NAME	VALVE SYMBOL
1	WEST TANK SHUT OFF	WT
2	EAST TANK SHUT OFF	ET
3	FLUSH, WEST TANK	FWT
4	FLUSH, EAST TANK	FET
5	HYDRANT, WT	HWT
6	HYDRANT, YC	HYC
7	LOT E12 SHUT OFF	E12
8	WEST TANK MAIN	WTM
9	EAST TANK MAIN	ETM
10	LOT G8 MAIN	G8M
11	LOT H1 BRANCH	H1B
12	GRAY WOLF MAIN	GWM
13	GRAY WOLF BRANCH	GWB
14	IGLESIA BRANCH	PIB
15	EL PASEO BRANCH	EPB
16	YELLOW CAT MAIN	YCM
17	LITTLE EVA BRANCH	LEB
18	LOWER PONDEROSA BRANCH	LPB
19	UPPER PONDEROSA BRANCH	UPB
20	END OF GRAY WOLF BRANCH	EOL

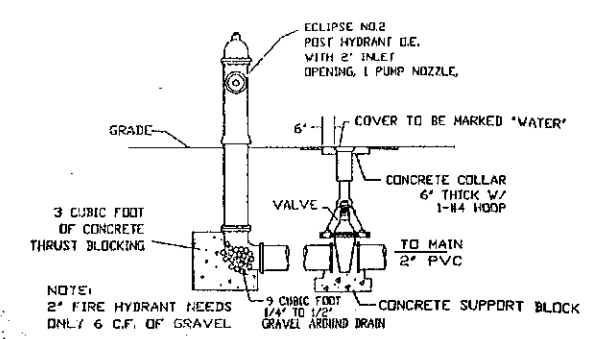


HPE WATER DISTRIBUTION SYSTEM
 SCHEMATIC
 KMT 10-95

NOT FIELD CHECKED



FIRE HYDRANT DETAIL
SCALE: NONE



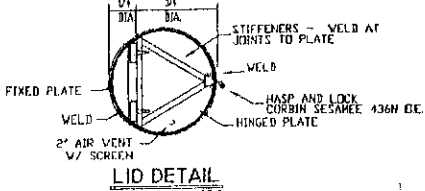
FLUSH HYDRANT DETAIL
SCALE: NONE

- NOTES:
- ALL WATERLINE CONSTRUCTION SHALL BE IN ACCORDANCE WITH THE N.M.S.P.W.C. STANDARD SPECIFICATIONS, WHICH INCLUDE THE FOLLOWING:
 - AMERICAN WATERWORKS STANDARD SPECIFICATIONS (A.W.W.A.)
 - NEW MEXICO STANDARD SPECIFICATIONS FOR PUBLIC WORKS CONSTRUCTION, 1987 EDITION (N.M.S.P.W.C.)
 - FIRE HYDRANT LOCATIONS ARE AS SPECIFIED BY THE ENGINEER OR OWNER, PROPOSED LOCATIONS ARE AS FOLLOWS:
 - INTERSECTION OF CAMINO LISA AND CALLE PRIMERO
 - INTERSECTION OF EL PASEO AND PASEO DEL MONTE
 - INTERSECTION OF PASEO PONDEROSA AND PASEO DEL MONTE
 - ALL PVC PIPE SHALL BE CLASS 900CR-10, ALL DI PIPE SHALL BE CLASS 250
 - ALL TEES SHALL BE MJ X FL
 - ALL FITTINGS SHALL BE DUCTILE IRON MEETING A.W.W.A. CLASS 150/A21.10-B7
 - IF PVC PIPE IS USED, A LOCATION WIRE IS TO BE PLACED IN TRENCH
 - SHOP DRAWINGS OF ALL ITEMS SHALL BE REVIEWED AND APPROVED BY THE ENGINEER PRIOR TO INSTALLATION
 - MINIMUM COVER OVER PIPELINES SHALL BE AT LEAST 4 FEET
 - ALL UTILITY LOCATIONS SHOWN ON PLANS ARE APPROXIMATE. CONTRACTOR SHALL NOTIFY BURIED CABLE LOCATION SERVICE (1-800-321-2537) FOR EXACT LOCATION OF LINES PRIOR TO COMMENCING ANY EXCAVATION.

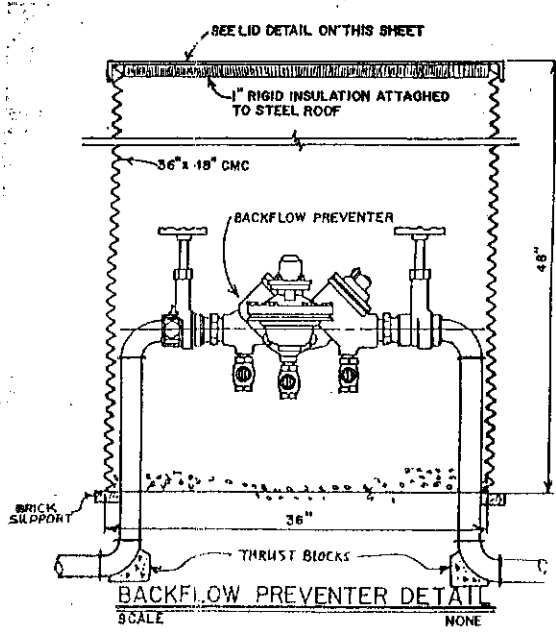
	25'-37"
PLATE	7 GA.
STIFFENERS	2x 1 1/2x3/16"
HINGES HEAVY TEMPERED STEEL	8"
HASPS HEAVY TEMPERED STEEL	4 1/2"x1 1/2" CLOSED

MATERIALS FOR COVER

NOTE: ATTACH LID TO CHP WITH 3/16" X 1 1/2" BOLTS AT THREE LOCATIONS EQUALLY SPACED ON PERIPHERY OF STATIONARY SIDE OF LID.



LID DETAIL
SCALE: NONE

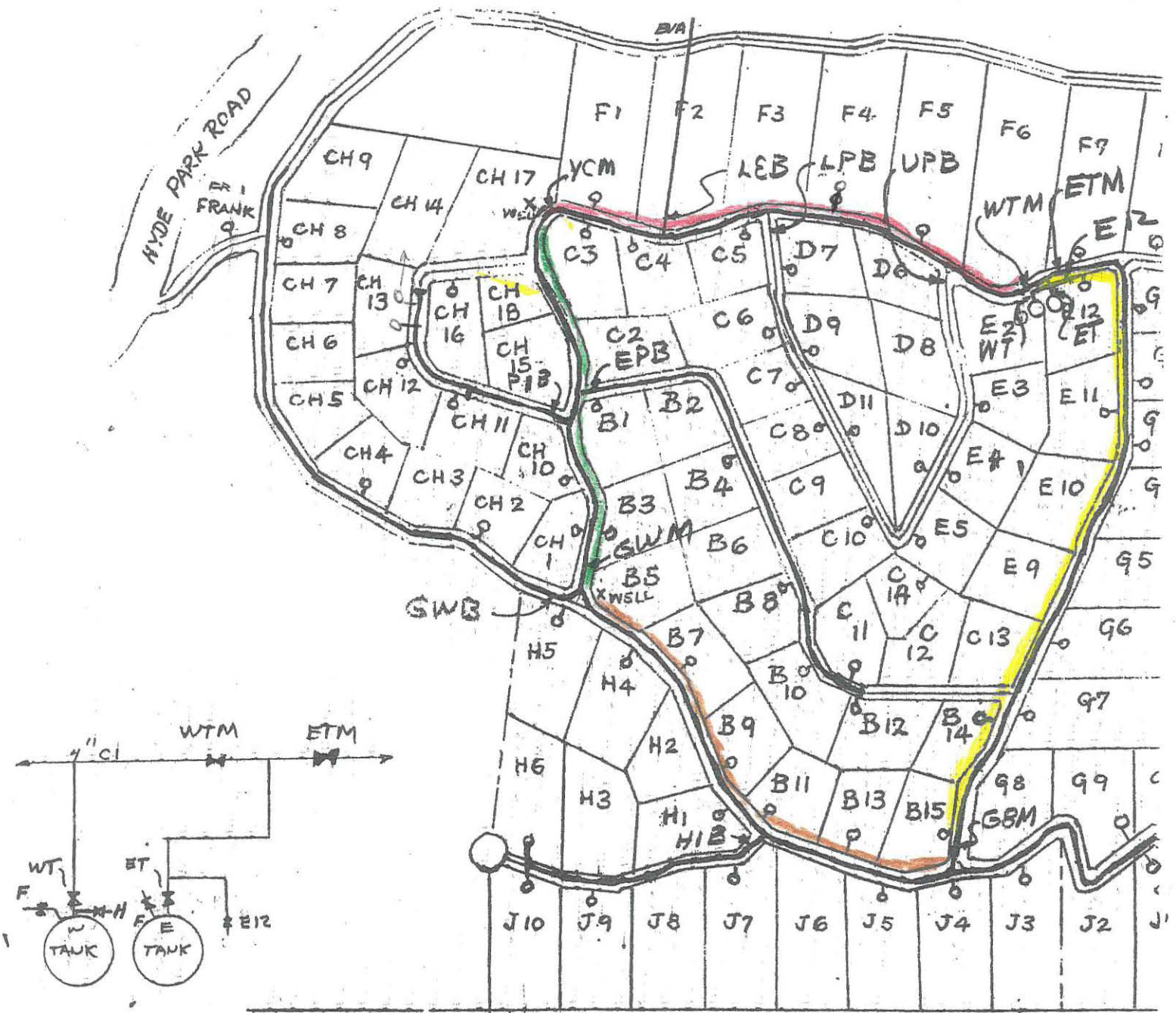


BACKFLOW PREVENTER SHALL BE 1 1/2" CLA-VAL MODEL RP-2, O.E. VALVE SHALL COMPLY WITH A.W.W.A. STANDARD C506-78 REDUCED PRESSURE PRINCIPLE TYPE

NOTE: VALVES FURNISHED WITH BFPV

BACKFLOW PREVENTER DETAIL
SCALE: NONE

SANTA FE ENGINEERING		SANTA FE NEW MEXICO	
CONSULTANTS/PLANNERS		SITE PLAN AND DETAILS	
PROJECT NO.	500-475	DATE	10/1/94
CLIENT	W. GUNDE	DRAWN BY	W. GUNDE
CHECKED BY	W. GUNDE	SCALE	AS SHOWN



JACK DAVID DANT
RICHARD BANKS DANT
CARRIE JEANNE McCONAUGHY

LOT 12, BLOCK E OF HYDE PARK ESTATES DE SANTA FE,
CITY OF SANTA FE, SANTA FE COUNTY, NEW MEXICO.



INSTRUMENT No. 1796951

COUNTY OF SANTA FE } ss
STATE OF NEW MEXICO }
I hereby certify that this instrument was filed for
record on the 10 day of June A.D.
2016, at 10:32 o'clock A.M., and was duly
recorded in Book 804, Page 003 of the
records of Santa Fe County.

Witness my Hand and Seal of Office
GERALDINE SALAZAR
County Clerk, Santa Fe County, New Mexico
Geraldine Salazar
Deputy

PUBLIC NOTICE

CITY OF SANTA FE STAFF HAS NOT REVIEWED
THIS DOCUMENT PRIOR TO RECORDATION. CITY OF
SANTA FE STAFF MUST APPROVE ALL DOCUMENTS
SUBMITTED WITH AN APPLICATION FOR BUILDING
PERMIT AND MAY REQUIRE ADDITIONAL
DOCUMENTATION TO PROVE LEGAL LOT OF RECORD.
VERIFICATION OF LEGAL LOT OF RECORD IS THE
SOLE RESPONSIBILITY OF THE PURCHASER/OWNER.

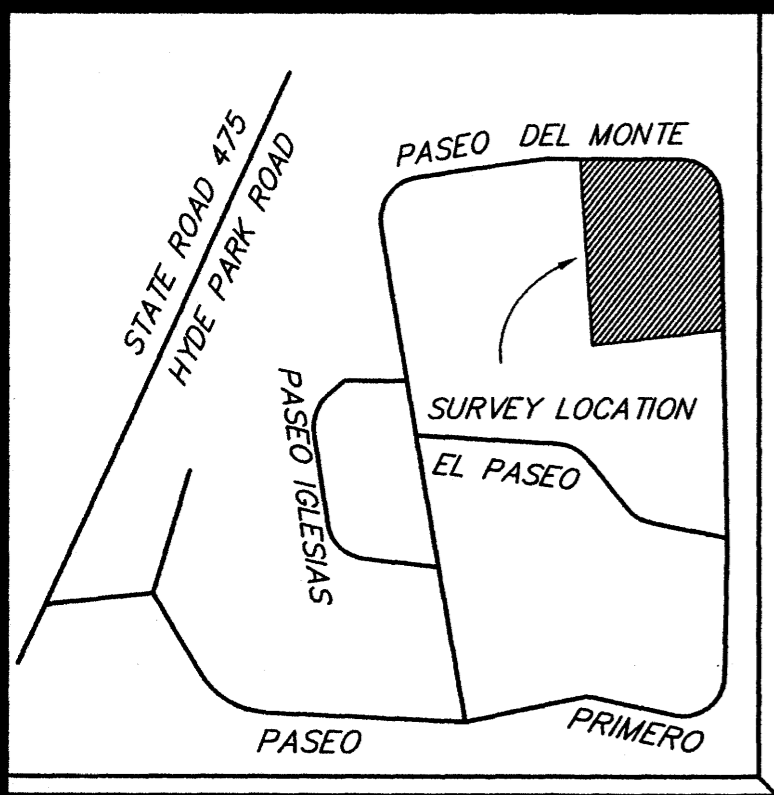
**INDEXING INFORMATION FOR COUNTY CLERK
BOUNDARY SURVEY**

OWNER: MELVIN & LORENE GOERING
LOCATION: 3262 PASEO DEL MONTE, SANTA FE
SECTION 9, T 17 N, R 10 E, N.M.P.M.

SUBDIVISION: HYDE PARK ESTATES DE SANTA FE
SANTA FE COUNTY, NM.
UPC No.: 1-057-101-366-125

DEL RIO SURVEYS, INC.

P.O. BOX 22773, SANTA FE, NM. 87502 PH: 505-820-9200
PROJECT No. 16060386 Dwg. PW Ckd. DV
Date: 6/08/16 REV: 1

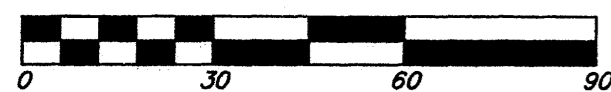


VICINITY MAP



CLOSING CORNER
T 17 N, R 10 E
S 6
S 17
SANTA FE GRANT
5/8" RBR

SCALE: 1"=30'



LEGEND

- Points found and used as noted.
- 1/2" Capped iron pin set this survey.
- ⊙ Power poles.
- ⊗ Fences.
- ▬ Walls.
- ▨ Concrete.
- Utility box.

NOTES

1. BASE OF BEARINGS: GPS OBSERVATION OF FOUND
MONUMENTS ON THE SOUTHERN BOUNDARY OF SUBJECT
TRACT, S 64°10'26" W), NAD 83, NM STATE PLANE, GRID.
DISTANCES ARE GROUND.

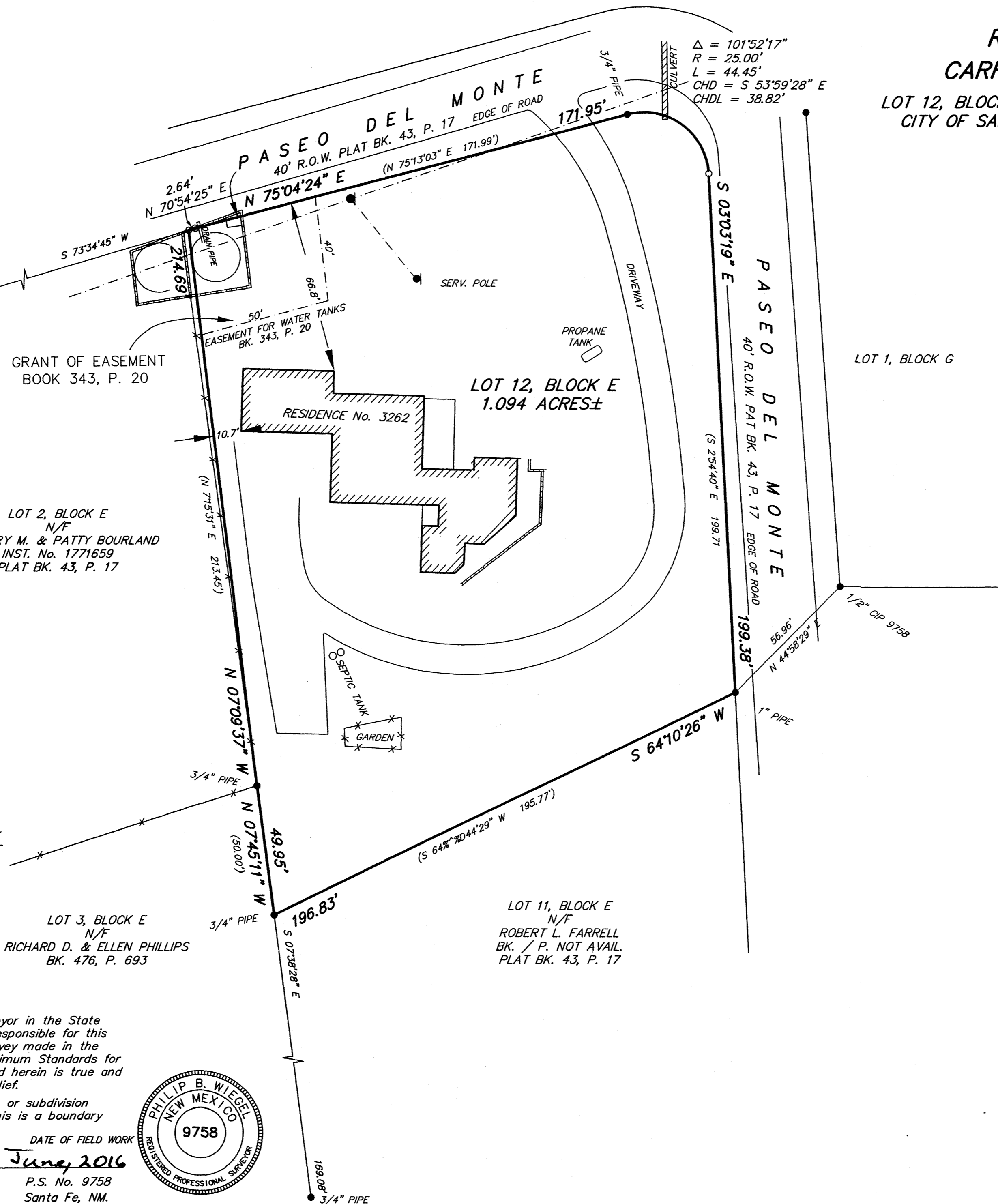
2. THIS SURVEY IS BASED ON A "REPLAT OF HYDE PARK
ESTATES DE SANTA FE...", RECORDED IN PLAT BK. 43 AT
PAGE 17, RECORDS OF SANTA FE, NM. BEARINGS AND
DISTANCES IN () ARE FROM SAID PLAT.
REFERENCE DEED:

CERTIFICATE

I, Philip B. Wiegel, a duly registered Professional Surveyor in the State
of New Mexico hereby certify that I conducted and am responsible for this
survey, that this survey and plat represent an actual survey made in the
field by me or under my direction, that it meets the Minimum Standards for
Surveys in New Mexico and that the information contained herein is true and
correct to the best of my knowledge, information and belief.

I further certify that this survey is not a land division or subdivision
as defined in the New Mexico Subdivision Act and that this is a boundary
survey plat of an existing tract or tracts.

Philip B. Wiegel
Philip B. Wiegel
P.O. Box 22773
DATE OF FIELD WORK
8 June 2016
P.S. No. 9758
Santa Fe, NM.



LOT 2, BLOCK E
N/F
GREGORY M. & PATTY BOURLAND
INST. No. 1771659
PLAT BK. 43, P. 17

LOT 3, BLOCK E
N/F
RICHARD D. & ELLEN PHILLIPS
BK. 476, P. 693

LOT 11, BLOCK E
N/F
ROBERT L. FARRELL
BK. / P. NOT AVAIL.
PLAT BK. 43, P. 17

Hyde Park Water System Instructions
From Dick Crawford

Eddy Quintana 820-0922 699-3104
Jayson's Cell: 670-1245

ITEMS NEEDED: Ask Dick where they are before he leaves

Meter reader

Turn it on by using a pencil and push the shinning button on the back

Push the reader against the round set on the post

Push the upper button and it will read two numbers

The top number is the gallons which can be recorded on his spread sheet and compared to see if there is a leak

The bottom is the meter number or ID

Key to open cans: located in shed by tanks

Key to close meters if house has a leak: located in shed by tanks.

Spread sheets with the meter readings and green marks to show houses without persons living in them so the reading can be checked to last reading to see if there is a leak.

First thing to check if the tanks are going down in case there is a leak in a house without anyone home.

The attached map shows the cut offs and the direction of water

System Instructions

The most important thing is to make sure the well is cut off before closing valves that have the well pump trying to force water through the pipes. Can easily burn out the well pump even though they are supposed to have automatic cut offs.

You must call in to get the lines marked before digging for leaks.(1-800-321-2578 [system ID is 525])

Set cones around where they are to mark, especially on the upper side since the water leaks down hill

Location of Instructions

The number is in the bag of maps and instructions behind the tank, including a map of the valve locations.

The key to the cabinet behind the tanks is just around the corner to the left of the gate. The key with the string in the electrical box to the West side of the shed gets you to the instructions—a bit fuzzy on this.

Gusher

The key to well house is on a small branch on the bigger tree to the right as you walk to the well house, about 10 feet from the well house.

The key opens the door. He does not use the dead bolt at the moment so this key goes in lower slot.

The light is around the corner on the right

To shut off the well

The electric box on the west wall has the shut off

Pull the down lever on the left and it stops the well

He has been running the well for about 8 hours if and when the "on" item is again put back into service.

There is a cut off at either end of the well pipe if for some reason there is a leak in the piping system.

From the well to the tanks water is pumped by Gusher.

The valve at the corner of Primero and Paseo del Monte south of Paul's house is cut off it forces the flow of water to circle around and go up to the tanks the back way.

Grey Wolf (on left by T below our old house)

There is a nail inserted at the upper left of the door to open the box.

There is a key inside the box.

Take key and insert in the box slot to the left while facing the box just opened.

Turn to off

Or if puzzled, just flip the breaker

Grey Wolf feeds tanks up the hill using Paseo del Monte past our old house

There is a valve that cuts off Iglesias without harming Grey Wolf path to tanks

Just to the left if you turn left past our old house

There is a valve that can cut off El Paseo without harming Grey Wolf path to tanks

Just to the right of El Paseo if you turn right off Paseo del Monte

Yellow Cat (By Ramon's house)

We are not pumping from Yellow Cat

Cut off on breaker box is off

The switch on the left which reads "well disconnect" if flipped will:

Cut well but leave electrical, heater, etc. operate

City Water (along the dead end road)

Key is located on top of the light to the right of the door.

He does not keep the interior door locked

If city water is going you can here it and the little light should be on

The control box is on the west wall just unscrew the on switch by hand. Or you can go to

the south wall and turn the handle on the upper area to off to cut power.—breaker

Tanks

The attached map has a detail of the tanks configuration

West tank cuts off water from going west

East tank goes between two cutoffs.

Water will still go west unless you cut west valve which does not cut off completely

Tanks need to be shut off depending where the leak is. The valve going West leaks a lot.

We will replace it or rebuild it this summer.

There is a cut off put in at the base of Paseo del Monte and Primaro near our old house below the blue stack.

Telephone Numbers:

Jason: 670-1245

Ed Quintana

820-0922 (H)

699-3104 (M)

Dick's house sitter: Kinley Lang 832-656-2022

CUT OFF INSTRUCTIONS

East Paseo del Monte to Paseo Primera

Wells: Which must be cut off (none)

Gusher NO

Grey Wolff NO

City NO

Valves: 1 valve East of the tanks. The valve at the corner of Paseo del Monte and Primera is off all the time. No water is coming up that line. Gusher goes down Primera and up Paseo del Monte past our old house.

Paseo Primera up Paseo del Monte to the corner of S. Iglesias

Wells: Which must be cut off

Gusher YES

Grey Wolff YES

City no

Valves: Cut off value at bottom—blue stake and valve at Lopez.

If cut off at tanks and the valve at E. Paseo del Monte and Primera which is opened and the valve at the W. Paseo del Monte and Primera is closed one could open Gusher and push the water up the east side of Paseo del Monte.

Paseo del Monte between Lopez and the Tanks

Wells: Which must be cut off

Gusher YES

Grey Wolff YES

City YES

Valves: Cut off valve in street by Lopez

Valves: Cut off valve in street by tanks.

Paseo Ponderosa

Wells: Which must be cut off NONE

Gusher NO

~~East side of Paseo del Monte to Paseo Primera~~

City NO

Valves: Two valves at each end of the street and only Ponderosa will be affected.

Paseo Iglesias

Wells: Which must be cut off NONE

Gusher NO

Grey Wolff NO

City NO

Valves: Street cut off at Paseo Iglesias and Paseo del Monte (by our old house) Only street that will be without water.

Camino Lisa

Wells: Which must be cut off NONE

Gusher NO

Grey Wolff NO

City NO

Valves: Street valve on right side by corner of Camino Lisa and Primera

Gusher to Paseo del Monte

Wells: Which must be cut off

Gusher YES

Grey Wolff NO

City NO

Valves: Cut the valve at the manhole cover to kill the three houses going toward Gusher after Gusher is killed. There is T at the manhole so the line from Paseo del Monte connects to Primera on the West side of the manhole cut off valve.

Paseo Primera from East Paseo del Monte to Camino Lisa and down to Paseo del Monte (west loop)

Wells: Which must be cut off

Gusher YES
Grey Wolff YES
City YES

Valves: Cut valve at the blue stake since water is coming down from the tank

Paseo Primera from West Paseo del Monte to Entry

Wells: Which must be cut off NONE

Gusher NO
Grey Wolff NO
City no

Valves: Manhole cover valve must be cut off. Takes care of houses below Paseo del Monte all along Primera to entrance and beyond.

East Paseo del Monte to Paseo Primera

Wells: Which must be cut off NONE

Gusher NO
Grey Wolff NO
City NO

Valves: Single valve East of the tanks since the valve at the bottom of Paseo del Monte is already off.

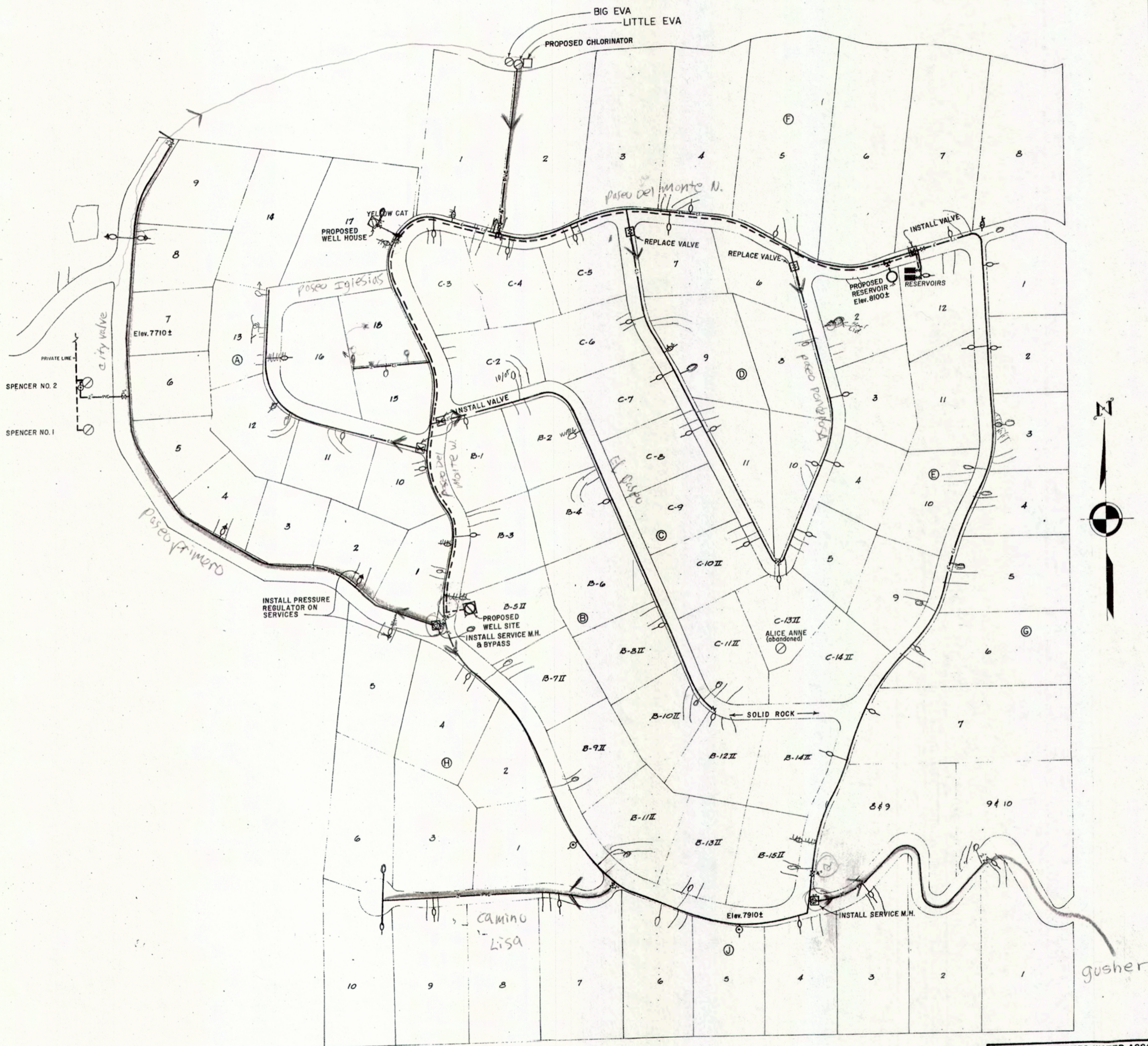
El Paseo

Wells: Which must be cut off NONE

Gusher NO
Grey Wolff NO
City NO

Valves: Street cut off at bottom of El Paseo by Paseo del Monte

Wells: Which must be cut off



LEGEND

- WELL
- /○ PRESSURE REGULATOR
- /○ VALVE
- /○ METER (Exist.)
- /○ PROPOSED METER
- PROPOSED FACILITY

PVC 2" all else is 4" ductile steel

HYDE PARK ESTATES WATER ASSOC.
SANTA FE, NEW MEXICO

WATER SYSTEM IMPROVEMENTS -1984

SYSTEM MAP
PROPOSED FACILITIES

R. D. BARBER
CONSULTING ENGINEER
SANTA FE, NEW MEXICO

Drawn: S.A.
Checked: J.B.
Date: 8/16/84

Scale: 1"=100'
SHEET 1 OF 1

NOTE: Traced from an unmarked print of unknown origin.

APPENDIX B – FEMA FLOOD HAZARD BOUNDARY

NOTES TO USERS

This map is for use in administering the National Flood Insurance Program. It does not necessarily identify all areas subject to flooding, particularly from local drainage sources of small size. The community map repository should be consulted for possible updated or additional flood hazard information.

To obtain more detailed information in areas where **Base Flood Elevations (BFEs)** and/or **floodways** have been determined, users are encouraged to consult the Flood Profiles and Floodway Data and/or Summary of Stillwater Elevations tables contained within the Flood Insurance Study (FIS) report that accompanies this FIRM. Users should be aware that BFEs shown on the FIRM represent rounded whole-foot elevations. These BFEs are intended for flood insurance rating purposes only and should not be used as the sole source of flood elevation information. Accordingly, flood elevation data presented in the FIS report should be utilized in conjunction with the FIRM for purposes of construction and/or floodplain management.

Coastal Base Flood Elevations shown on this map apply only landward of 0.0' North American Vertical Datum of 1988 (NAVD 88). Users of this FIRM should be aware that coastal flood elevations are also provided in the Summary of Stillwater Elevations table in the Flood Insurance Study Report for this jurisdiction. Elevations shown in the Summary of Stillwater Elevations table should be used for construction, and/or floodplain management purposes when they are higher than the elevations shown on this FIRM.

Boundaries of the **floodways** were computed at cross sections and interpolated between cross sections. The floodways were based on hydraulic considerations with regard to requirements of the National Flood Insurance Program. Floodway widths and other pertinent floodway data are provided in the Flood Insurance Study report for this jurisdiction.

Certain areas not in Special Flood Hazard Areas may be protected by **flood control structures**. Refer to Section 2.4 "Flood Protection Measures" of the Flood Insurance Study report for information on flood control structures in this jurisdiction.

The **projection** used in the preparation of this map was New Mexico State Plane, Central Zone (FIPS 3002). The **horizontal datum** was NAD83, GRS80 spheroid. Differences in datum, spheroid, projection or State Plane zones used in the production of FIRMs for adjacent jurisdictions may result in slight positional differences in map features across jurisdiction boundaries. These differences do not affect the accuracy of this FIRM.

Flood elevations on this map are referenced to the North American Vertical Datum of 1988. These flood elevations must be compared to structure and ground elevations referenced to the same **vertical datum**. For information regarding conversion between the National Geodetic Vertical Datum of 1929 and the North American Vertical Datum of 1988, visit the National Geodetic Survey website at <http://www.ngs.noaa.gov> or contact the National Geodetic Survey at the following address:

NGS Information Services
NOAA NGS12
National Geodetic Survey, SSMC-3, #9202
1315 East-West Highway
Silver Spring, Maryland 20910-3282
(301) 713-3242

To obtain current elevation, description, and/or location information for **bench marks** shown on this map, please contact the Information Services Branch of the National Geodetic Survey at (301) 713-3242, or visit their website at <http://www.ngs.noaa.gov>.

Base map information shown on this FIRM was provided in digital format by City of Santa Fe, 2009 and 2010; and Santa Fe County, 2006. Additional information was taken directly from the previous Countywide FIRM dated June 17, 2008. Other information was photogrammetrically compiled at a scale of 1:12,000 from U.S. Department of Agriculture aerial photography dated 2009.

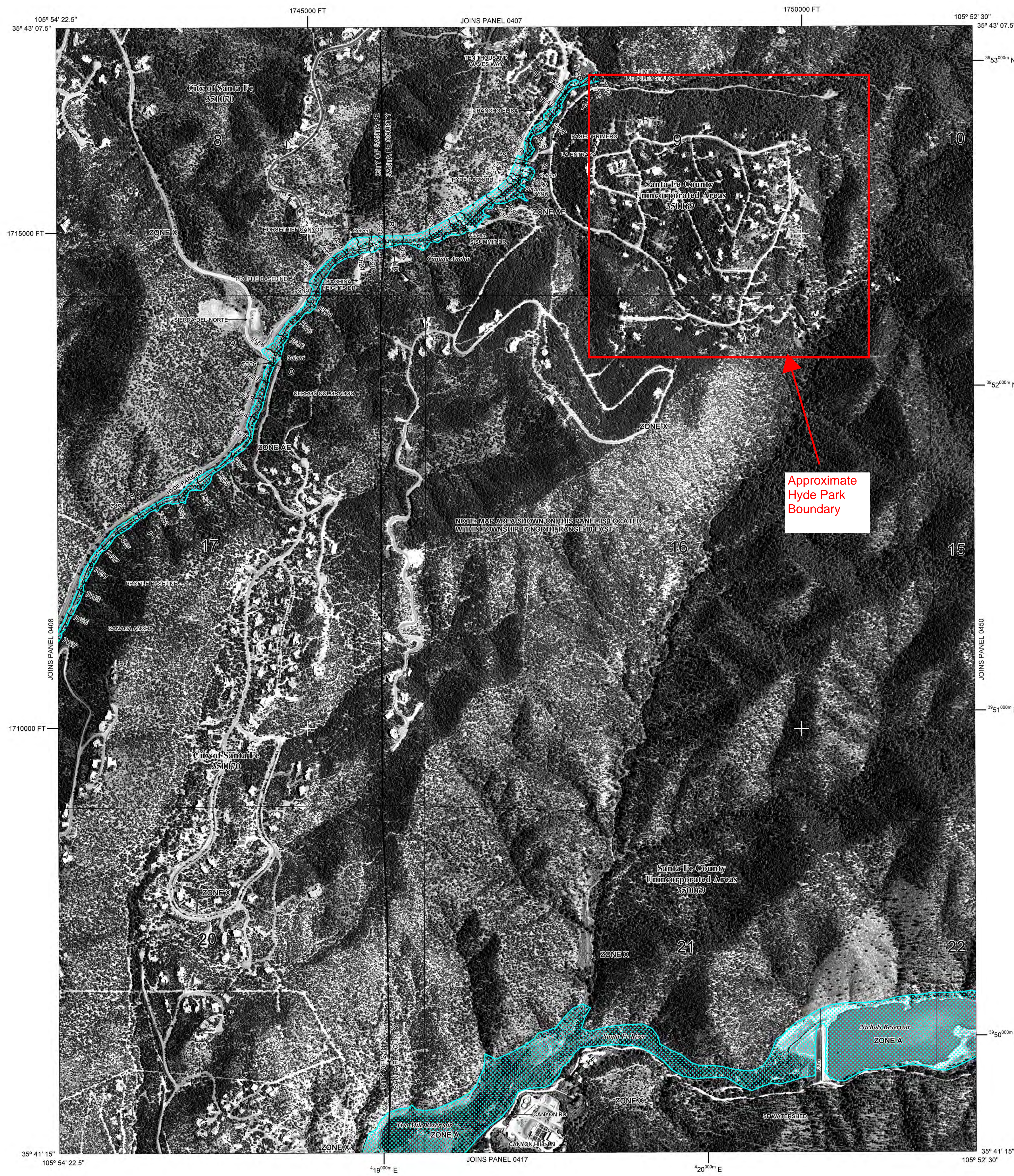
Based on updated topographic information, this map reflects more detailed and up-to-date **stream channel configurations** than those shown on the previous FIRM for this jurisdiction. The floodplains and floodways that were transferred from the previous FIRM may have been adjusted to conform to these new stream channel configurations. As a result, the Flood Profiles and Floodway Data tables in the Flood Insurance Study report (which contains authoritative hydraulic data) may reflect stream channel distances that differ from what is shown on this map.

Corporate limits shown on this map are based on the best data available at the time of publication. Because changes due to annexations or de-annexations may have occurred after this map was published, map users should contact appropriate community officials to verify current corporate limit locations.

Please refer to the separately printed **Map Index** for an overview map of the county showing the layout of map panels, community map repository addresses, and a Listing of Communities table containing National Flood Insurance Program dates for each community as well as a listing of the panels on which each community is located.

For information on available products associated with this FIRM visit the **Map Service Center (MSC)** website at <http://msc.fema.gov>. Available products may include previously issued Letters of Map Change, a Flood Insurance Study Report, and/or digital versions of this map. Many of these products can be ordered or obtained directly from the MSC website.

If you have **questions about this map**, how to order products or the National Flood Insurance Program in general, please call the FEMA Map Information eXchange (FMIX) at 1-877-FEMA-MAP (1-877-336-2627) or visit the FEMA website at <http://www.fema.gov/business/nfp>.



LEGEND

SPECIAL FLOOD HAZARD AREAS (SFHAs) SUBJECT TO INUNDATION BY THE 1% ANNUAL CHANCE FLOOD

The 1% annual chance flood (100-year flood), also known as the base flood, is the flood that has a 1% chance of being equaled or exceeded in any given year. The Special Flood Hazard Area is the area subject to flooding by the 1% annual chance flood. Areas of Special Flood Hazard include Zones A, AE, AH, AO, AR, A99, V, and VE. The Base Flood Elevation is the water-surface elevation of the 1% annual chance flood.

ZONE A No Base Flood Elevations determined.

ZONE AE Base Flood Elevations determined.

ZONE AH Flood depths of 1 to 3 feet (usually areas of ponding); Base Flood Elevations determined.

ZONE AO Flood depths of 1 to 3 feet (usually sheet flow on sloping terrain); average depths determined. For areas of alluvial fan flooding, velocities also determined.

ZONE AR Special Flood Hazard Area formerly protected from the 1% annual chance flood by a flood control system that was subsequently decertified. Zone AR indicates that the former flood control system is being restored to provide protection from the 1% annual chance or greater flood.

ZONE A99 Area to be protected from 1% annual chance flood by a Federal flood protection system under construction; no Base Flood Elevations determined.

ZONE VE Coastal flood zone with velocity hazard (wave action); Base Flood Elevations determined.

FLOODWAY AREAS IN ZONE AE

The floodway is the channel of a stream plus any adjacent floodplain areas that must be kept free of encroachment so that the 1% annual chance flood can be carried without substantial increases in flood heights.

OTHER FLOOD AREAS

ZONE X Areas of 0.2% annual chance flood; areas of 1% annual chance flood with average depths of less than 1 foot or with drainage areas less than 1 square mile, and areas protected by levees from 1% annual chance flood.

OTHER AREAS

ZONE X Areas determined to be outside the 0.2% annual chance floodplain.

ZONE D Areas in which flood hazards are undetermined, but possible.

COASTAL BARRIER RESOURCES SYSTEM (CBRS) AREAS

OTHERWISE PROTECTED AREAS (OPAs)

CBRS areas and OPAs are normally located within or adjacent to Special Flood Hazard Areas.

1% annual chance floodplain boundary
0.2% annual chance floodplain boundary
Floodway boundary
Zone D Boundary
CBRS and OPA Boundary
Boundary dividing Special Flood Hazard Areas of different Base Flood Elevations, flood depths or flood velocities.
Base Flood Elevation line and value; elevation in feet* (EL 987)
Base Flood Elevation value where uniform within zone; elevation in feet*
*Referenced to the North American Vertical Datum of 1988

513 (EL 987)
Cross section line
23 - - - - 23
Transsect line
97° 07' 30", 32° 22' 30"
676^mE
600000 FT
5000-foot grid ticks: New Mexico State Plane coordinate system, Central zone (FIPSZONE 3002), Transverse Mercator
Bench mark (see explanation in Notes to Users section of this FIRM panel)
M1.5 River Mile

MAP REPOSITORIES
Refer to Map Repositories list on Map Index.

EFFECTIVE DATE OF COUNTYWIDE FLOOD INSURANCE RATE MAP PANEL
JUNE 17, 2008

EFFECTIVE DATE(S) OF REVISION(S) TO THIS PANEL
DECEMBER 4, 2012, to update corporate limits, to add Special Flood Hazard Areas, to add Base Flood Elevations, to add or update roads and road names, to incorporate previously issued LOMRs.

For community map revision history prior to countywide mapping, refer to the Community Map History table located in the Flood Insurance Study report for this jurisdiction.

To determine if flood insurance is available in this community, contact your insurance agent or call the National Flood Insurance Program at 1-800-638-6620.

MAP SCALE 1" = 500'

250 0 500 1000 FEET
150 0 150 300 METERS

NATIONAL FLOOD INSURANCE PROGRAM

PANEL 0409E

FIRM
FLOOD INSURANCE RATE MAP
SANTA FE COUNTY, NEW MEXICO
AND INCORPORATED AREAS

PANEL 409 OF 1100
(SEE MAP INDEX FOR FIRM PANEL LAYOUT)

CONTAINS:

COMMUNITY	NUMBER	PANEL	SUFFIX
SANTA FE CITY OF	350070	0409	E
SANTA FE COUNTY (UNINCORPORATED AREAS)	350069	0409	E

Notice to User: The Map Number shown below should be used when placing map orders, the Community Number shown above should be used on insurance applications for the subject community.

MAP NUMBER
35049C0409E

MAP REVISED
DECEMBER 4, 2012

Federal Emergency Management Agency

APPENDIX C – LIST OF HISTORICAL SITES

Historic Site Name	Address
Acequia System of El Rancho de las Golondrinas	12 mi. southeast of Santa Fe
Agua Fria Schoolhouse Site	<i>Address Restricted</i>
Alarid, Ricardo; House	534 Alarid St.
Allison Dormitory	433 Paseo de Peralta
Archbishop Lamy's Chapel	Bishop's Lodge Rd.
Arroyo Hondo Pueblo	<i>Address Restricted</i>
Barrio de Analco Historic District	Roughly bounded by E. De Vargas and College Sts.
Baumann, Jane and Gustave; House and Studio	409 Camino de Las Animas
Bergere, Alfred M.; House	135 Grant Ave.
Camino del Monte Sol Historic District	Roughly bounded by Acequia Madre, Camino del Monte Sol, El Caminito, and Garcia St.
Camino Real-Canon de las Bocas Section	<i>Address Restricted</i>
Camino Real-La Bajada Mesa Section	<i>Address Restricted</i>
Connor Hall	1060 Cerrillos Rd., NMSD
Crespin, Gregorio; House	132 E. De Vargas St.
Davey, Randall; House	Upper Canyon Rd.
Delgado Street Bridge	Delgado St. over the Santa Fe River
Digneo-Valdes House	1231 Paseo de Peralta
Dodge-Bailey House	3775 Old Santa Fe Trail
Don Gaspar Bridge	Don Gaspar Ave. crossing over the Santa Fe River between Alameda and E. De Vargas Sts.
Don Gaspar Historic District	Roughly bounded by Old Santa Fe Trail, Paseo de Peralta, Don Cubero and Houghton
El Puente de Los Hidalgos	Grant Ave., approx. 50 yds north of junction with Paseo de Peralta
El Rancho de las Golondrinas Section-El Camino Real de Tierra Adento	<i>Address Restricted</i>
El Zaguan	545 Canyon Rd.
Fairview Cemetery	1134 Cerrillos Rd.
Federal Building	Cathedral Pl. at Palace St.
Fort Marcy Officer's Residence	116 Lincoln Ave.
Fort Marcy Ruins	Off NM 475
Hayt-Wientge House	620 Paseo de la Cuma
Hospital	1060 Cerrillos Rd., NMSD
Jackson, J.B.; House	268 Los Pinos Rd.
John Gaw Meem Architects Office	1101 Camino De Cruz Blanca

Historic Site Name	Address
Jones, Everret; House	210 Brownell Howland Rd.
Kelly, Daniel T.; House	531 E. Palace Ave.
Laboratory of Anthropology	708 Camino Lejo
Las Acequias	22A Rancho Las Acequias
Meem, John Gaw and Faith Bemis; House	3707 Old Santa Fe Trail
National Park Service Southwest Regional Office	Old Santa Fe Trail
New Mexico Supreme Court Building	237 Don Gaspar Ave.
Nordfeldt, B. J. O. and Margaret Doolittle; House	460 Camino de las Animas
Otowi Historic District	25 mi. north of Santa Fe, on NM 4 in Rio Grande Valley
Palace of the Governors	Palace Avenue at Santa Fe Plaza
Pond-Kelly House	535 E Palace Ave.
Pueblo of Nambe	About 16 mi. off NM 4
Pueblo of Tesuque	About 8 mi. north of Santa Fe on west bank of Tesuque River
Reredos of Our Lady of Light	Christo Rey Church, Canyon Rd. and Cristo Rey St.
San Lazaro	<i>Address Restricted</i>
Santa Fe Historic District	Roughly bounded by Camino Cabra, Camino de las Animas, W. Manhattan Ave., S. St. Francis Dr., and Griffin St.
Santa Fe National Cemetery	501 N. Guadalupe St.
Santa Fe Plaza	Santa Fe Plaza
Santa Fe River Park Channel	Santa Fe River Park
School Building Number 2	1060 Cerrillos Rd., NMSD
Scottish Rite Cathedral	463 Paseo de Peralta
Second Ward School	312 Sandoval St.
Seton Village	6 mi. south of Santa Fe off U.S. 84
Shonnard, Eugenie; House	<i>Address Restricted</i>
Spiegelberg House	237 E. Palace St.
St. John's College-Santa Fe, New Mexico	1160 Camino Cruz Blanca
Superintendent's Residence	1060 Cerrillos Rd., NMSD
Tully, Pinckney R.; House	136 Grant Ave.
U.S. Courthouse	Federal Pl.
Vierra, Carlos; House	1002 Old Pecos Trail
Vigil, Donaciano; House	518 Alto St.
Wheelwright Museum of the American Indian	704 Camino Lejo
Schmidt, Albert; House and Studio	1505 A and B Bishop's Lodge Rd

APPENDIX D – HPE LINE BREAK PROCEDURE

JY's lock #935

Leak Directions

- Location of Valve Keys
Look Behind the door in the
control room by the Water tanks

II. If you have a complete line break where you are losing huge quantities of water shut off the two main water tanks and shut off all the wells including the city booster pump. ^{The wells} ^{first} ^{city}

III. If we have a main line leak just isolate that part of the system.

A. Red area → West Paseo Del Monte

- 1) shut off West Tank (WT)
- 2) shut off West Tank Main (WTM)
- 3) shut off Yellow Cat Main (YCM)
- 4) shut off Yellow Cat's pump
- 5) shut off Adam's controller
- 6) shut off City's Booster Pump } The Key is in
the Outside Breaker
- 7) If the leak is below Paseo Poderosa ^{box}
shut off the two valves on Paseo Poderosa
(LPB) + (UPB)

B) Green Area - lower West side of Paseo Del Monte

- 1) shut off (YCM)
- 2) shut off (GWM) white PVC collar up about
10' from the man hole
- 3) shut off Gray Wolf's pump
- 4) shut off (EPB) + (PIB)

Fixing the Leak

I. Call for a utility Locate
New Mexico One Call
1-800-321-25378

They will ask for the Association's number #525

They will ask for the Location 17N 10E

They will ask for the Address of the leak
give them street address

ie Mark all utilities between 7129 Paseo
Poderosa and 7132 Paseo Poderosa

We are in the county do not send up
anyone to mark the sewer.

II. Assuring that Dick Crawford is
not in town call ~~7~~

1) Paul Rieger 473-0193

2) John P Acuna 470-1853 Bobcat with Backhoe

3) Bernard Romero 466 7566 412 0566 mobile

III. Once the utilities are marked start the repairs

1) Hand dig on the uphill side of the break
expose all the utilities. This is dangerous
slow work it should take the better part
of 1 day with two hard workers.

Fixing the Leak continued

- 2) If the leak is apparent and you do not need a backhoe excavate the area in + around the leak. There is probably a big rock pushing in the pipe causing the leak break it out by hand.
- 3) If the pipe is steel and only cracked put a collar on it they are in the Pump house.
- 4) If it is PVC use an expanding coupling and PVC glue.
- 4) If the pipe is steel and has a big break in it cut the pipe with a rented chop saw use the slip couplings in the ~~steel~~ Pump house along with a new piece of PVC pipe to complete the repair.
- 5) ~~Back~~ Pressure test the line back fill with soft clean soil no big rocks
- 6) Mark the utilities with tape found in Pump house.
- 7) Chlorinate the tanks with chlorine found in control room.
- 8) Open all valves turn on all wells.

IV. Yellow Area → East Paseo Del Monte

A) shut off (ETM) + (GBM)

(GBM) is in the dirt by the three steel posts on the corner under the orange marker cone

V. Brown Area Middle Paseo Primero

A) shut off (GWM) + (GBM)

B) shut off (HIB) Camino Lisa

VI. All other areas can be isolated by shutting off the individual streets

A) Camino Inglacinas → (PIB)

B) Paseo Ponderosa (LPB) (UPB)

C) Lower Paseo Primero (GWB) the man hole

D) Upper Paseo Primero the road going down to Aztec Springs The man hole is the middle of the street.

E. Camino Lisa (HIB)

VII. If we have a break in the city line anywhere from the Back flow preventer to the Pump house the cut off's are to the man hole by the Five Plug.

APPENDIX E – HPE CHLORINE RESIDUALS



ROUTINE DISINFECTION RESIDUAL MONITORING



System Name Santa Fe County Utilities Hyde Park Estates (NM3544926)

PWSS # 3544926 Quarter 1st 2021 Disinfectant Used Hypochlorite

Site Name	Address/Description	Sample Date	Disinfectant Residual
RT001	2117 Paseo del Monte	01-28-2021	0.53
RT002	3301 Camino Lisa	02-09-2021	0.30
RT003	2120 Paseo Primero and Paseo del Monte	03-11-2021	0.08

Quarterly Average 0.31 mg/L

Current Running Annual Average (0.04+0.05+0.14 +0.31) / 4 = 0.14 mg/L

COMPLIANCE DETERMINATION

- The quarterly average (QA) is determined by averaging all disinfectant residual results collected during the quarter.
- The Running Annual Average (RAA) is determined by averaging the last 4 QAs.
- At the end of each quarter, compliance is based on the RAA of quarterly averages. If the RAA is at or below the MRDL of 4.0 mg/L, the system is in compliance.

Was the maximum residual disinfectant violated?

X No
Yes



ROUTINE DISINFECTION RESIDUAL MONITORING



System Name Santa Fe County Utilities Hyde Park Estates (NM3544926)

PWSS # 3544926 Quarter 2nd 2021 Disinfectant Used Hypochlorite

Site Name	Address/Description	Sample Date	Disinfectant Residual
RT004	3217 Paseo del Monte	4-12-2021	0.05
RT001	2117 Paseo del Monte	5-10-2021	0.26
RT002	3301 Camino Lisa	6-15-2021	0.10

Quarterly Average 0.14 mg/L

Current Running Annual Average (0.05+0.14 +0.31+0.14) / 4 = 0.16 mg/L

COMPLIANCE DETERMINATION

- The quarterly average (QA) is determined by averaging all disinfectant residual results collected during the quarter.
- The Running Annual Average (RAA) is determined by averaging the last 4 QAs.
- At the end of each quarter, compliance is based on the RAA of quarterly averages. If the RAA is at or below the MRDL of 4.0 mg/L, the system is in compliance.

Was the maximum residual disinfectant violated?

X No
Yes



ROUTINE DISINFECTION RESIDUAL MONITORING



System Name Santa Fe County Utilities Hyde Park Estates (NM3544926)

PWSS # 3544926 Quarter 3rd 2021 Disinfectant Used Hypochlorite

Site Name	Address/Description	Sample Date	Disinfectant Residual
RT003	2120 Paseo Primero	7-21-2021	0.01
RT004	3217 Paseo del Monte	8-23-2021	0.05
RT001	2117 Paseo del Monte	9-28-2021	0.38

Quarterly Average 0.15 mg/L

Current Running Annual Average (0.14 +0.31+0.14+0.15) / 4 = 0.19 mg/L

COMPLIANCE DETERMINATION

- The quarterly average (QA) is determined by averaging all disinfectant residual results collected during the quarter.
- The Running Annual Average (RAA) is determined by averaging the last 4 QAs.
- At the end of each quarter, compliance is based on the RAA of quarterly averages. If the RAA is at or below the MRDL of 4.0 mg/L, the system is in compliance.

Was the maximum residual disinfectant violated?

X No

Yes



ROUTINE DISINFECTION RESIDUAL MONITORING



System Name Santa Fe County Utilities Hyde Park Estates (NM3544926)

PWSS # 3544926 Quarter 4th 2021 Disinfectant Used Hypochlorite

Site Name	Address/Description	Sample Date	Disinfectant Residual
RT002	3301 Camino Lisa	10-20-2021	0.04
RT003	Corner of 2120 Paseo Primero	11-17-2021	0.02
RT004	3217 Paseo del Monte	12-8-2021	0.02

Quarterly Average 0.03 mg/L

Current Running Annual Average (0.31+0.14+0.15+0.03) / 4 = 0.16 mg/L

COMPLIANCE DETERMINATION

- The quarterly average (QA) is determined by averaging all disinfectant residual results collected during the quarter.
- The Running Annual Average (RAA) is determined by averaging the last 4 QAs.
- At the end of each quarter, compliance is based on the RAA of quarterly averages. If the RAA is at or below the MRDL of 4.0 mg/L, the system is in compliance.

Was the maximum residual disinfectant violated?

X No
Yes



ROUTINE DISINFECTION RESIDUAL MONITORING



System Name Santa Fe County Utilities Hyde Park Estates (NM3544926)

PWSS # 3544926 Quarter 1st 2022 Disinfectant Used Hypochlorite

Site Name	Address/Description	Sample Date	Disinfectant Residual
RT001	2117 Paseo Del Monte	1-19-2022	0.05
RT002	3301 Camino Lisa	2-14-2022	0.12
RT003	Corner of 2120 Paseo Primero	3-9-2022	0.15

Quarterly Average 0.11 mg/L

Current Running Annual Average (0.14+0.15+0.03+0.11) / 4 = 0.11 mg/L

COMPLIANCE DETERMINATION

- The quarterly average (QA) is determined by averaging all disinfectant residual results collected during the quarter.
- The Running Annual Average (RAA) is determined by averaging the last 4 QAs.
- At the end of each quarter, compliance is based on the RAA of quarterly averages. If the RAA is at or below the MRDL of 4.0 mg/L, the system is in compliance.

Was the maximum residual disinfectant violated?

X No
Yes

**APPENDIX F – SANTA FE COUNTY FY 2021 AUDIT
REPORT AND WATER USAGE FEE STRUCTURE**



New Mexico

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FISCAL YEAR ENDED JUNE 30, 2021

WITH AUDITOR'S REPORTS THEREON





SANTA FE COUNTY

**SANTA FE COUNTY
NEW MEXICO
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2021**

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

STATE OF NEW MEXICO
SANTA FE COUNTY
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Stanley, NM, Melissa Martinez



SANTA FE COUNTY

INTRODUCTORY SECTION

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Henry Roybal
Commissioner, District 1

Anna Hansen
Commissioner, District 2

Rudy N. Garcia
Commissioner, District 3



Anna T. Hamilton
Commissioner, District 4

Hank Hughes
Commissioner, District 5

Katherine Miller
County Manager

December 1, 2021

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

We are pleased to submit to you the Annual Comprehensive Financial Report for Santa Fe County for the fiscal year ended June 30, 2021. The financial statements and supporting schedules have been prepared in conformity with generally accepted accounting principles (GAAP) 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 GAAP. "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 in all material respects.

This report consists of the Introductory Section, the Financial Section that includes the opinion of the County's independent auditor, REDW LLC (REDW), the Management's Discussion and Analysis (MD&A), the Statistical Section with 10 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 MD&A beginning on page 18 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.

REDW has audited the County's financial statements for the fiscal year ended June 30, 2021. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended June 30, 2021, 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. REDW 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, 2021, are fairly presented in conformity with accounting principles generally accepted in the United States of America. The report may be found on pages 14-16 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 Section 4-26-1 NMSA 1978. 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, New Mexico's largest city. Santa Fe County has a total area of 1,911 square miles, including 1,909 square miles of land and 2 square miles of water.

The 2020 decennial census revealed a population of 154,823, which included 87,505 individuals located in the City of Santa Fe. This reflects a countywide population percentage increase since the 2010 decennial census of 7.4%. During that period, Santa Fe County experienced a higher percentage population increase than the State as a whole, which saw a 2.8% increase. Santa Fe County experienced the 6th highest county population growth rate in the State (behind Lea, Sandoval, Los Alamos, Eddy, and Otero) and was the 3rd most populous County (behind Bernalillo and Doña Ana). Santa Fe County's unemployment rate in June 2021 was 7.8%, which was lower than the State rate of 8.4%.

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 BCC and five other elected county officials - the Assessor, Clerk, Probate Judge, Sheriff, and Treasurer. The County provides the following services: public safety (inclusive of sheriff, fire, emergency communications center and adult corrections), highways and streets, sanitation, health and social services, housing assistance, affordable housing, culture and recreation, senior services, public works, planning and zoning, economic development, and general administration services. A regional planning authority, created by the City of Santa Fe and Santa Fe County, as well as a County Housing Authority, utilities and home sales enterprises are included within the business activity of the County's financial statements.

Santa Fe County maintains extensive budgetary controls in compliance with State statutes. The annual budget approved by the BCC serves as the foundation for Santa Fe County's financial planning and control. The fiscal year 2021 budget continued utilizing a results-accountable, priority-driven budget methodology (referred to generically as performance-based budgeting) for budget development. Staff built budget requests focusing on four specific countywide population goals: 1) provide a safe community; 2) promote a sustainable community; 3) support a healthy community; and 4) be a proficient, transparent, and accessible government. Staff was further instructed to leave budgets flat to the extent possible.

Due to the factors resulting from novel Coronavirus 2019 (COVID-19), Santa Fe County took a more conservative approach to budgeting for fiscal year 2021. Despite increases in health insurance, medical malpractice insurance, SafetyNet Care Pool and other uncontrollable increases, the overall budget represented an 8.2% decrease from fiscal year 2020. Many non-essential contracts and spending plans were placed on hold without causing major decreases in services to citizens. The County made great effort to reduce recurring expenditures down to the level of anticipated recurring revenues.

Economic Outlook

In March 2020 the United States was confronted with a new pandemic with the outbreak of COVID-19. This has had a major impact to not only Santa Fe County's economy, but also the state, country

and world. Most areas implemented some type of shut-down of businesses in order to combat the spread of the virus. Santa Fe County immediately began fiscal measures to limit the financial impact of COVID-19 on County operations and ensuring essential services continued to be provided to the citizens.

Major industries in the Santa Fe County area include government, health care and social assistance, and retail trade. Accommodation and food services and educational services contribute a large portion of the jobs in Santa Fe County as well. According to the New Mexico Department of Workforce Solutions, for Santa Fe County as of the first quarter of 2021, total employment was 54,910. Of that total, government employees comprised 9,326 jobs or 17.0% of the workforce; of those government employees, 7,226 worked in State government, 1,590 worked in local government, and 510 worked in federal government. An additional 8,572 employees, or 15.6%, worked in the health care and social assistance sector, while 7,902 employees, or 14.4% worked in the retail trade sector.

Budget and Reserves

Following months of study sessions, each year's budget is reviewed and approved by the BCC through adoption of a formal budget resolution. The State of New Mexico requires a balanced budget for each fund. Santa Fe County imposes this balanced budget standard in conjunction with the additional standard that recurring expenses in each fund be sourced with recurring revenues. The Finance Division provides a monthly report to the BCC detailing all revenues and expenditures, and comparing current year events to the same period of the previous fiscal year. Lastly, quarterly budget updates are submitted to the New Mexico Department of Finance and Administration's Local Government Division, pursuant to state law.

Santa Fe County's property tax base was assessed at \$8.7 billion for property tax year 2020 (the property tax year applicable to fiscal year 2021), which comprised 13.0% of the statewide total. This represented a 5.3% growth in assessed values over the previous property tax year, compared with a statewide increase in assessed values of 3.5%. Property tax collections continued to be strong in fiscal year 2021 with a collection of 96.1%.

In fiscal year 2021, Santa Fe County decreased the budget for countywide and unincorporated gross receipts taxes by 30.0%, due to the public health emergency that began on March 11, 2020. While Santa Fe County continues to have steady growth the property tax collections, fiscal year 2021 budgeted revenues were reduced by 5.0% to account for the possibility of homeowners not paying their property taxes due to the financial hardship of the pandemic. The actual growth in property tax for the fiscal year was \$1.1 million or 1.5%.

A principal financial issue for Santa Fe County is the funding of a large regional water system that 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 County strives to incorporate robust financial planning into its long-range vision to remain solvent throughout economic cycles. The County maintains the State-mandated cash reserve requirements in its general fund and the road fund. In addition to State-mandated reserves, the County adopted Resolution 2019-7 on January 8, 2019, which provides for the commitment of additional fund balances set aside for specific purposes. On June 30, 2021, the BCC approved the commitment of the following

reserves in addition to State-mandated reserves: \$9.4 million contingency reserve (10.0% of fiscal year 2022 operating budget); \$9.3 million disaster recovery reserve (11.0% of fiscal year 2020 unrestricted fund balance); \$8.5 million uninsured losses reserve (10.0% of fiscal year 2020 unrestricted fund balance); \$10.2 million major infrastructure repair and replacement reserve (12.0% of fiscal year 2020 unrestricted fund balance); cumulative \$15.4 million reserves in various special revenue funds that support ongoing operations; cumulative \$6.4 million reserves in various enterprise funds; and cumulative \$2.2 million reserves in the Self Insurance fund balance (20.0% of fiscal year 2020 operating budget).

Santa Fe County has both conscientiously and strategically maintained sufficient reserves and continued to be conservative with revenue projections. This strategy has insulated County services and employees from the effects of economic downturns, bolstered the credit rating on the County's bonds, and allowed the County to cash-finance many of its capital expenditures.

Debt Administration

Santa Fe County routinely issues general obligation bonds backed by the full faith and credit of the County, and payable from property tax revenues. Issuance of general obligation bonds requires approval of a majority of the electorate. General obligation bonds are issued for specific capital purposes contained in the ballot language, including but not limited to purposes related to utility infrastructure, roads, open space and trails, and various county facilities. As of June 30, 2021, the County had \$129.1 million of outstanding general obligation bonds. Standard and Poor's (S&P) has assigned the County's general obligation bonds a rating of AAA, the highest possible ratings given by S&P, with a stable outlook.

Santa Fe County also routinely issues revenue bonds backed by various gross receipts tax increments. Issuance of gross receipts tax bonds requires approval by the BCC. Gross receipts tax bonds are also issued for specific capital purposes, including but not limited to purposes related to utility infrastructure, roads, open space and trails, and various county facilities. As of June 30, 2021, the County had \$64.9 million of outstanding gross receipts tax bonds and \$23.0 million of outstanding capital outlay gross receipts tax bonds. Standard and Poor's has assigned the County's capital outlay gross receipts tax bonds and junior-subordinate lien gross receipts tax a rating of AA+ with a stable outlook.

Financial Policies

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

In developing and maintaining the County's accounting system, constant consideration is given to the adequacy of the internal control structure. We believe that Santa Fe County's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions. In addition to this strong control system, Santa Fe County also employs an independent internal auditor to review and make observations on various programs and systems under the direction of the County Audit Committee.

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 annual comprehensive financial report for the fiscal year ended June 30, 2020. This was the tenth consecutive year that the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

Acknowledgments

The preparation of this report could not have been accomplished without the dedication of staff within the Finance Division. We wish to express our sincere appreciation to all staff members whose efforts made the preparation of the report possible. We would also like to thank the staff from other Santa Fe County departments who assisted and contributed to its preparation. Finally, without the leadership and support of the County Manager and the members of the BCC, preparation of this report would not have been possible.

Respectfully submitted,



Yvonne S. Herrera
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, 2020

Christopher P. Morill

Executive Director/CEO

**STATE OF NEW MEXICO
SANTA FE COUNTY
OFFICIAL ROSTER
JUNE 30, 2021**

COUNTY COMMISSIONERS



Henry Roybal
Chair, District 1



Anna Hansen
Member, District 2



Rudy N. Garcia
Member, District 3



Anna T. Hamilton
Member, District 4



Hank Hughes
Member, District 5

ELECTED OFFICIALS



Gus Martinez
County Assessor



Jennifer Manzanares
County Treasurer



Adan Mendoza
County Sheriff



Katharine Clark
County Clerk



Cordilia Montoya
Probate Judge

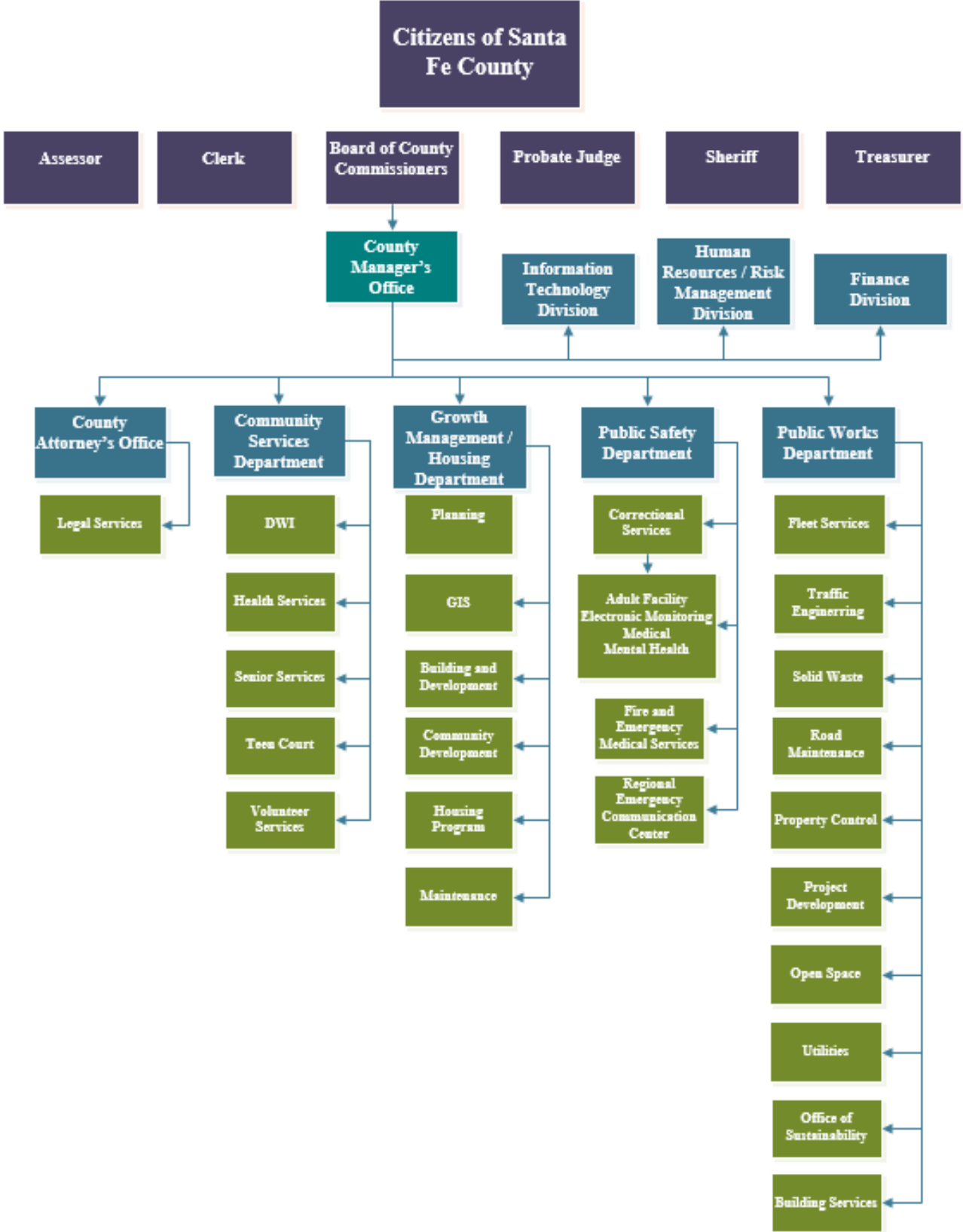
ADMINISTRATIVE OFFICIALS



Katherine Miller
County Manager

Elias Bernardino, Deputy County Manager
Rachel O'Connor, Community Services Department Director
Penny Ellis-Green, Growth Management Department Director
Pablo Sedillo III, Public Safety Department Director
Gregory S. Shaffer, County Attorney
Gary L.J. Giron, Public Works Director
John Dupuis, Utilities Division Director
Sonya Quintana, Human Resources Division Director
Yvonne S. Herrera, Finance Division Director

**STATE OF NEW MEXICO
SANTA FE COUNTY
ORGANIZATIONAL CHART
JUNE 30, 2021**





SANTA FE COUNTY

FINANCIAL SECTION

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Independent Auditor's Report

Mr. Brian S. Colón, Esq., New Mexico State Auditor
and
To the Honorable Members of the Board of County Commissioners
Santa Fe County, New Mexico

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information, and the budgetary comparisons for the general fund and major special revenue funds of Santa Fe County, New Mexico (the "County"), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements 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 responsibility 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, the aggregate remaining fund information, and the budgetary comparisons for the general fund and the major special revenue funds of the County as of June 30, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis on pages 18-31, the Schedule of the County's Proportionate Share of the Net Pension Liability on pages 108-111, the Schedule of County Contributions (PERA) on pages 112-115, the Notes to Required Pension Supplementary Information on page 116, the Schedule of the County's Proportionate Share of the Net OPEB Liability on page 117, the Schedule of County Contributions (NMRHCA) on page 118, and the Notes to Required OPEB Supplementary Information on page 119, as listed in the table of contents, 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 introductory section, supplementary information, other supplementary information, and statistical section, as listed in the table of contents, are presented for the purposes of additional analysis or are required by Section 2.2.2.10 NMAC and are not a required part of the basic financial statements. The

schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information, other supplementary information, and schedule of expenditures of federal awards 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 supplementary and other supplementary information, required by Section 2.2.2 NMAC, and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections 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 December 1, 2021, 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 solely 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 effectiveness of the County's 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
December 1, 2021



Santa Fe Ski Basin, Annette Baca

**STATE OF NEW MEXICO
SANTA FE COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2021**

INTRODUCTION

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, 2021. Please read it in conjunction with the transmittal letter in the Introductory Section of this report and with the financial statements that follow.

FINANCIAL HIGHLIGHTS

Government-wide Level

- ❖ The County's total government-wide assets and deferred outflows of resources exceed the County's liabilities and deferred inflows of resources as of June 30, 2021 by \$470.8 million (net position).
- ❖ The combined net change in net position for current year activities was \$20.9 million higher than the prior year as a combined result of increased operating grants and contributions and reduction in overall expenses. The County continues to have a strong financial position, operating reserves and assets available to provide services to its citizens.
- ❖ As of June 30, 2021 the County's governmental activities and business-type activities have a net position of \$300.9 million and \$169.9 million, respectively.

Capital Assets and Long-term Liabilities

- ❖ The County added \$31.6 million in capital assets including improvements to the public safety facility, the Eldorado/Canoncito water system improvement, upgrades to the Quill Wastewater Facility, improvements to the Adult Detention Facility, fire stations, equipment, and the completion of the Behavioral Health Triage Center with a final cost of \$2.4 million.
- ❖ As of June 30, 2021, the County issued \$24.4 million with General Obligation Series 2021 bonds for improvements to County roads, water and waste water facilities, open space projects. In addition, the County has unspent bond proceeds of \$62.2 million for improvements to County roads, water and waste water facilities, public safety buildings, open space projects, and American with Disabilities Act compliance improvements.
- ❖ As of June 30, 2021, the County's share of the New Mexico Public Employees Retirement Association (PERA) net pension liability and the New Mexico Retiree Healthcare Fund OPEB liability was \$120.2 million and \$40.4 million, respectively.

Fund Level

- ❖ The General Fund ended the year with an unassigned fund balance of \$36.4 million, which equals 107.2% of the fund's annual expenditures and is well above the industry's recommended level of 15.0%.
- ❖ On a budgetary basis, General Fund revenues were \$11.1 million (16.5%) above budget and General Fund expenditures were \$14.1 million (29.4%) below the final budget.

**STATE OF NEW MEXICO
SANTA FE COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2021**

- ❖ The Utility Fund's net change in net position for current year activities was \$5.6 million higher than the prior year and ended the year at \$158.4 million.
- ❖ The Housing Services Fund's net change in net position for current year activities was \$38.0K lower than the prior year and ended the year at \$7.3 million.

OVERVIEW OF FINANCIAL STATEMENTS

This MD&A is 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.

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. This means all revenues and expenses are recognized regardless of when cash is received or spent, and all assets and liabilities, including capital assets and long-term debt, are reported at the entity level.

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 indicates 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 periods (e.g., uncollected taxes and earned, but unused, compensated absences).

The government-wide statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or most of their costs through user fees and charges (*business-type activities*). Santa Fe County's governmental activities include general government, public safety, public works, culture and recreation, highways and streets, health and welfare and housing programs. The County has four business-type activities that include a water / waste water utility, the Regional Planning Authority, home sales and housing 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 requirements. Some funds are required by law to exist, while others are established internally to maintain control over a particular activity. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

**STATE OF NEW MEXICO
SANTA FE COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2021**

❖ **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, modified accrual basis of accounting. 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.

Under New Mexico Administrative Code Section 2.2.2, governments in New Mexico must include the budgetary comparison statement for the General Fund and major special revenue funds as a component of the fund financial statements within the Basic Financial Statements.

❖ **Proprietary funds**

The County maintains five 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. Enterprise funds are accounted for using the economic resources measurement focus and the accrual basis of accounting. Activities whose customers are primarily County departments are accounted for in an internal service fund. The internal service fund is consolidated with the governmental activities in the government-wide statements because those services predominately benefit governmental rather than business-type activities.

❖ **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 the economic resources measurement focus and the accrual basis of accounting.

Reconciliation Between Government-wide and Fund Statements

The financial statements include schedules that reconcile the amounts reported for governmental activities on the government-wide statements with amounts reported on the governmental fund statements. Following are some of the major differences between the two statements:

- Capital assets, long-term debt, and pension / OPEB liabilities are included on the government-wide statements but are not included on the governmental fund statements.

**STATE OF NEW MEXICO
SANTA FE COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2021**

- Capital spending produces assets on the government-wide statements but is considered an expenditure on the governmental fund statements.
- Delinquent property tax revenues that are owed to the County but not yet collected are reported as revenue on the government-wide statements but are deferred inflows on the governmental fund statements.

Notes to the Financial Statements

The notes (pages 57-106) provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Required Supplementary Information

This section includes required information related to the County's pension and OPEB plans.

Supplementary Information

In addition to the basic financial statements and accompanying notes, this section includes combining statements for the County's non-major governmental funds, budgetary comparison schedules for all funds other than the General Fund, and statutorily required schedules related to the County's cash and investment balances, state appropriations, vendors, and inter-local agreements between the County and other governmental entities.

Statistical Information

This section provides up to ten years of financial, economic, and demographic information about the County.

Single Audit Section

This section reports on the County's expenditures of federal awards and is required by federal and state statutes.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Position

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 \$470.8 million at the current fiscal year end.

Total assets and deferred outflows of the County as of June 30, 2021, were \$924.6 million, an increase of \$74.8 million or 8.8% from prior fiscal year. The majority of the increase is due to increased capital asset investment, pension and OPEB deferred outflows, and an increase in cash reserves.

- For governmental activities, total assets and deferred outflows were \$748.1 million, an increase of \$68.5 million, or 10.1%.
- For business-type activities, total assets and deferred outflows were \$176.5 million, an increase of \$6.3 million or 3.7%.

Total liabilities and deferred inflows as of June 30, 2021 were \$453.9 million, an increase of \$28.4 million from the prior year due to the issuance of new general obligation bond.

**STATE OF NEW MEXICO
SANTA FE COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2021**

- Total liabilities and deferred inflows for governmental activities were \$447.3 million, an increase of \$33.5 million or 8.1%.
- For business-type activities, total liabilities and deferred inflows were \$6.6 million, a decrease of \$5.1 million or 43.8%.

The County's total net position of \$470.8 million was \$46.4 million or 10.9% higher in fiscal year 2021 compared to the prior year. Of the County's net position, \$305.4 million was invested in capital assets, net of related debt, while \$73.6 million was restricted by state statute or other legal requirements and was not available to finance day-to-day operations of the County. Unrestricted net position was \$91.8 million.

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.

The following table presents comparative information of the County's net position for the fiscal years ending June 30, 2021, and June 30, 2020.

SANTA FE COUNTY STATEMENT OF NET POSITION (IN THOUSANDS)						
	2021			2020		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
ASSETS						
Current and other assets	\$ 383,607	\$ 21,138	\$ 404,745	\$ 334,870	\$ 26,743	\$ 361,613
Capital Assets, net	317,264	154,071	471,335	316,048	142,763	458,811
Total Assets	700,871	175,209	876,080	650,918	169,506	820,424
DEFERRED OUTFLOWS	47,276	1,286	48,562	28,734	717	29,451
LIABILITIES						
Current and other liabilities	59,290	1,252	60,542	40,599	6,855	47,454
Long-term liabilities	367,515	4,705	372,220	350,663	4,176	354,839
Total Liabilities	426,805	5,957	432,762	391,262	11,031	402,293
DEFERRED INFLOWS	20,473	631	21,104	22,521	694	23,215
NET POSITION						
Net investment in capital assets	151,379	154,071	305,450	146,994	142,763	289,757
Restricted	73,567	-	73,567	69,080	-	69,080
Unrestricted (deficit)	75,923	15,836	91,759	49,795	15,735	65,530
Total Net Position	\$ 300,869	\$ 169,907	\$ 470,776	\$ 265,869	\$ 158,498	\$ 424,367

**STATE OF NEW MEXICO
SANTA FE COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2021**

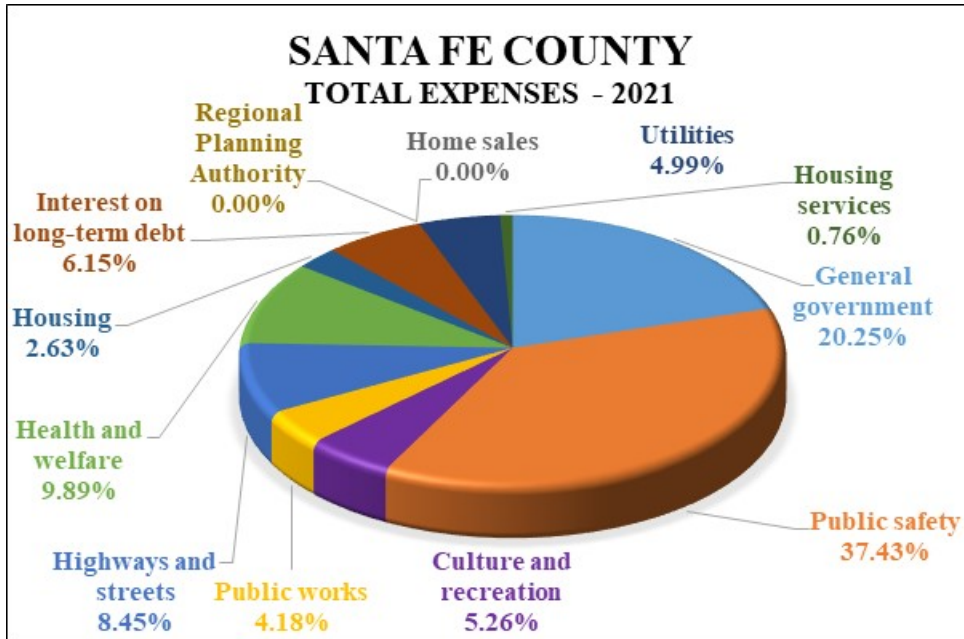
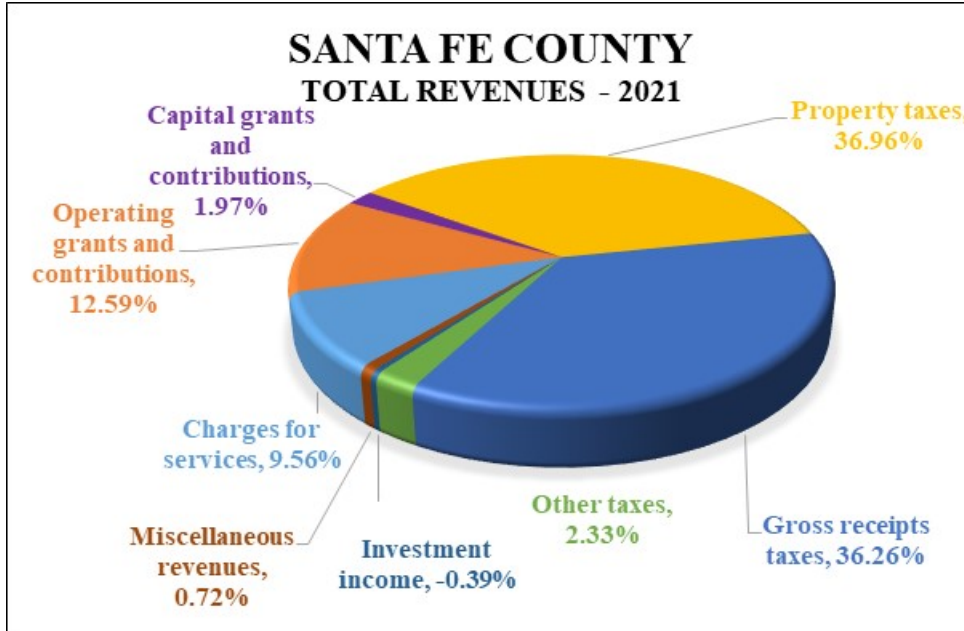
Changes in Net Position

The following table presents the cost of the 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 County's taxpayers by each of these functions.

**SANTA FE COUNTY
CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30,
(IN THOUSANDS)**

	2021			2020			Total Percentage Change 2020 to 2021
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total	
Revenues							
Program revenues:							
Charges for services	\$ 10,359	\$ 7,614	\$ 17,973	\$ 8,536	\$ 6,983	\$ 15,519	15.81 %
Operating grants and contributions	23,290	382	23,672	11,645	514	12,159	94.69 %
Capital grants and contributions	3,705	-	3,705	2,667	-	2,667	38.92 %
General revenue:							
Property taxes	69,474	-	69,474	71,585	-	71,585	(2.95) %
Gross receipts taxes	68,173	-	68,173	67,716	-	67,716	0.67 %
Other taxes	4,373	-	4,373	2,632	-	2,632	66.15 %
Investment income (loss)	(473)	(258)	(731)	6,771	203	6,974	(110.48) %
Miscellaneous revenues	1,351	-	1,351	1,575	7	1,582	(14.60) %
Total Revenues	180,252	7,738	187,990	173,127	7,707	180,834	3.96 %
Expenses							
General government	28,665	-	28,665	34,016	-	34,016	(15.73) %
Public safety	52,990	-	52,990	66,657	-	66,657	(20.50) %
Culture and recreation	7,453	-	7,453	3,867	-	3,867	92.73 %
Public works	5,922	-	5,922	6,764	-	6,764	(12.45) %
Highways and streets	11,968	-	11,968	13,126	-	13,126	(8.82) %
Health and welfare	13,999	-	13,999	11,572	-	11,572	20.97 %
Housing	3,722	-	3,722	3,183	-	3,183	16.93 %
Interest on long-term debt	8,706	-	8,706	7,447	-	7,447	16.91 %
Home sales	-	-	-	-	-	-	- %
Regional Planning Authority	-	-	-	-	-	-	- %
Utilities	-	7,071	7,071	-	7,412	7,412	(4.60) %
Housing services	-	1,083	1,083	-	1,306	1,306	(17.08) %
Total Expenses	133,425	8,154	141,579	146,632	8,718	155,350	(8.86) %
Increase (decrease) in net position							
before transfers	46,827	(416)	46,411	26,495	(1,011)	25,484	
Transfers	(11,827)	11,827	-	(6,799)	6,799	-	
Change in Net Position	35,000	11,411	46,411	19,696	5,788	25,484	
Net position, beginning	265,869	158,496	424,365	246,173	152,710	398,883	
Net position, ending	\$ 300,869	\$ 169,907	\$ 470,776	\$ 265,869	\$ 158,498	\$ 424,367	10.94 %

**STATE OF NEW MEXICO
SANTA FE COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2021**



- The cost of all governmental activities this year was \$133.4 million; the decrease of \$13.2 million from the prior year was primarily due to decreases in expenses related to general government and public safety.
- The expenses of all business-type activities this year was \$8.1 million, a decrease of \$0.6 million as compared to the prior year. The reduction is due to the Utility and Housing activities reduction in non-essential spending due to the COVID-19 and corresponding public health emergency.

**STATE OF NEW MEXICO
SANTA FE COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2021**

- Charges for services and grants and contributions subsidized certain governmental programs and business-type programs with revenues of \$45.3 million, an increase of \$15.0 million or 49.4% from the prior year. Governmental programs had an increase of \$14.5 million as a result of increased operating grants and contributions. Revenues in business-type programs remained flat as compared to the prior year.

The following table shows to what extent the County's governmental activities relied on self-generated revenues to cover program costs. For 2021, these activities covered \$37.3 million (28.0%) of their total expenses through grants and charges for services. Taxes and other general revenues covered the remaining 72.0% of expenses. The majority of costs can be attributed to general government, public safety, highways and streets, and health and welfare.

**SANTA FE COUNTY
NET COST OF GOVERNMENTAL ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021
(IN THOUSANDS)**

	Less		Net Program Costs		Program Revenues as a	
	Program	Program			Percentage of Program	
	Expenses	Revenues	2021	2020	Expenses	Expenses
	2021	2021	2021	2020	2021	2020
Activities:						
General government	\$ 28,665	\$ (6,536)	\$ 22,129	\$ 30,683	22.80 %	9.80 %
Public safety	52,990	(15,933)	37,057	55,104	30.07 %	17.33 %
Culture and recreation	7,453	(5,138)	2,315	2,961	68.94 %	23.43 %
Public works	5,922	(12)	5,910	6,764	0.20 %	- %
Highways and streets	11,968	(578)	11,390	11,374	4.83 %	13.35 %
Health and welfare	13,999	(4,765)	9,234	9,758	34.04 %	15.68 %
Housing	3,722	(4,392)	(670)	(305)	118.00 %	109.58 %
Interest on long-term debt	8,706	-	8,706	7,447	-	-
Total Expenses	<u>\$ 133,425</u>	<u>\$ (37,354)</u>	<u>\$ 96,071</u>	<u>\$ 123,786</u>	28.00 %	15.58 %

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

The County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

Fund Balances

At June 30, 2021, the County's governmental funds reported combined ending fund balances of \$334.5 million. The County reported \$231.0 million, or 69.0%, as restricted. Note 2 – Classification of Net Position and Fund Balances contains more details about the fund balance classifications at June 30, 2021. Committed, assigned and unassigned totaled \$102.4 million, or 30.6%.

**STATE OF NEW MEXICO
SANTA FE COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2021**

**SANTA FE COUNTY
FUND BALANCE AS OF JUNE 30, 2021
(IN THOUSANDS)**

	<u>General Fund</u>	<u>Developer Fees</u>	<u>Corrections Operations</u>	<u>Capital Outlay GRT</u>	<u>Non-Major Other Governmental Funds</u>	<u>Total</u>
Nonspendable	\$ 208	\$ -	\$ 449	\$ -	\$ 459	\$ 1,116
Restricted	15,845	1,786	4,514	43,307	165,506	230,958
Committed	37,383	-	6,115	-	9,340	52,838
Assigned	13,183	-	-	-	-	13,183
Unassigned	36,427	-	-	-	-	36,427
Total Fund Balances	<u>\$ 103,046</u>	<u>\$ 1,786</u>	<u>\$ 11,078</u>	<u>\$ 43,307</u>	<u>\$ 175,305</u>	<u>\$ 334,522</u>

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 requirements. 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 June 30, 2021, its governmental funds reported a combined fund balance of \$334.5 million, an increase of \$33.7 million or 11.2%. This increase is attributable to the reduction in spending on non-essential costs due to the pandemic as well as the issuance of the 2021 general obligation bonds.

The General Fund is the principal operating fund of the County. The General Fund's fund balance increased over the previous fiscal year \$1.5 million to \$103.0 million. Overall revenue and expenditures decreased from the prior year by \$2.4 million and \$0.9 million, respectively, as result of the COVID-19 pandemic. The County continued its cost savings measures into Fiscal Year 2021 to ensure essential spending would be covered by the reduced incoming general revenue. General Fund support to other funds increased by \$3.8 million.

Major special revenue Developer Fees Fund provides affordable housing programs. The Developer Fees Fund's fund balance increased \$0.4 million from the prior fiscal year due to the County receiving payoff amounts from affordable mortgages and down payment assistance recipients in excess of assistance to new recipients in the same programs. Santa Fe County is experiences affordable housing shortage, which was exacerbated by the pandemic.

The major special revenue Corrections Operations Fund accounts for the care of detention center detainees. The Corrections Operations Fund has the second highest expenditures at \$16.5 million for the County; however, only generates 24.5% of revenue as support. The Corrections Operations Fund is heavily dependent on other funds for support through transfers. Santa Fe County housed fewer detainees to prevent the unnecessary spread of COVID-19 and experienced an average of 45 vacant public safety positions during the fiscal year. The Corrections Operations Fund's fund balance grew

**STATE OF NEW MEXICO
SANTA FE COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2021**

by \$5.2 million as a result of the personnel savings and no reduction in support transfers to help build up fund balance committed reserves to meet the minimum funding levels as required by the County's reserve policy.

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 \$1.8 million. Total revenue stayed flat compared to the prior year, while expenditures decreased by \$5.6 million. The County attempted to keep capital projects moving forward; however, experienced materials and contract labor shortages that has added time delays to projects like the Eldorado / Canoncito Water System, Quill Wastewater Plant improvements and the Adult Detention Facility improvements.

Proprietary Funds

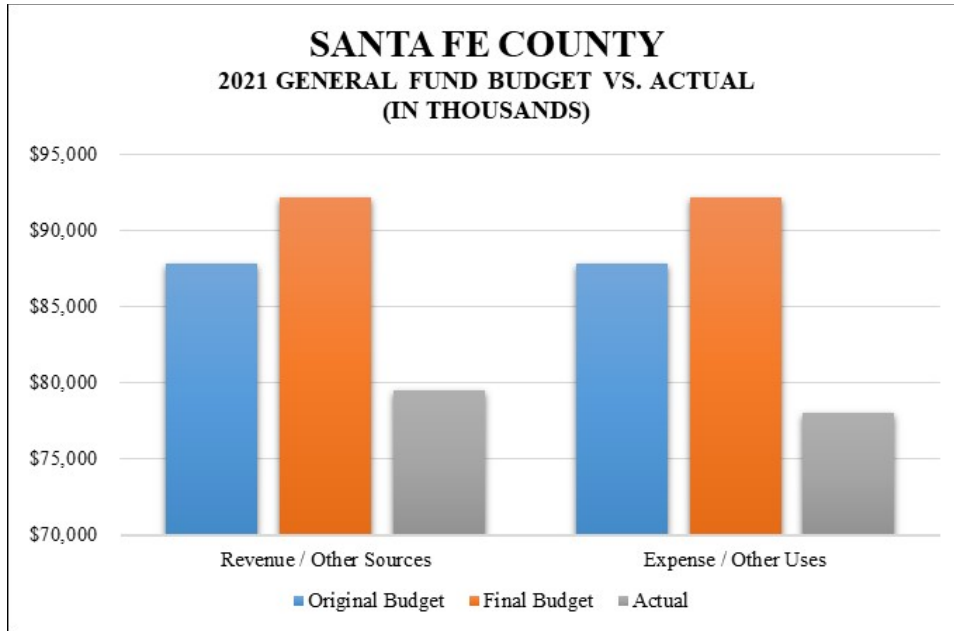
The Enterprise Funds net position increased by \$11.4 million to \$169.9 million at year end. The increase can be attributed to a total of \$11.7 million in capital contributions to both the Utilities Fund and the Housing Services Fund also receiving \$0.4 million in capital contributions. Both funds experienced no significant change in their respective program expenditures and revenues.

BUDGETARY HIGHLIGHTS

The fiscal year 2021 budget was developed using a results-accountable, performance-based budgeting methodology and marked the ninth year using this form of budgeting. Staff built budget requests focusing on four specific countywide population goals: 1) provide a safe community; 2) promote a sustainable community; 3) support a healthy community; and 4) be a proficient, transparent, and accessible government. Staff was further instructed to leave budgets flat to the extent possible.

The General Fund saw significant impacts to the budget as departments identified new ways for cost savings ensuring essential functions were not reduced or impacted due to COVID-19. Due to the factors resulting from COVID-19, Santa Fe County took a more conservative approach to budgeting for the General Fund. Gross receipts taxes were budgeted at a 29.1% reduction from prior year's budgeted amounts. While property values were not expected to decrease for tax year 2020, the amount of anticipated property tax revenue was decreased by 10.0% as a precautionary, conservative measure. The County did plan to use \$21.4 million in cash balance carryforward to balance the original budget. The General Fund continued to provide support to other funds that were authorized to help enhance the 4 pillars of the population goals and addressed those goals by creating a Strategic Plan to help ensure that the citizens of Santa Fe County could express their views but also County officials could identify the needs of those residents and help fund certain programs that would help enhance Santa Fe County as an innovative and creative county when it came to how to best use county resources.

**STATE OF NEW MEXICO
SANTA FE COUNTY
MANAGEMENT’S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2021**



The General Fund’s original budget for revenue and expenditures were amended for the following increases (decreases) as of June 30, 2021:

Grants	\$ 692,183
Intergovernmental	1,047,227
General government	(392,510)
Culture and recreation	42,062
Public works	(413,795)
Highways and streets	59,104
Health and welfare	67,521
Capital outlays	3,320,969

On a budgetary basis, total General Fund revenues were \$12.9 million over the original budget and \$11.1 million in excess of the final budget. The increase is attributable to property and gross receipts taxes projections for the current fiscal year exceeded by \$13.2 million.

The General Fund’s final expenditure budget was \$5.7 million less than the prior fiscal year. All General Fund departments came in under budget by \$13.8 million, with the general government activities experiencing the greatest savings at \$8.7 million.

The budgetary comparison statement on page 45 presents budget to actual results for all major revenue sources in, and each function of, the General Fund. The statement also reconciles the County’s budgetary-basis revenues and expenditures to amounts reported in the financial statements on a modified accrual basis.

**STATE OF NEW MEXICO
SANTA FE COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2021**

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

For the fiscal year ended June 30, 2021, the County invested \$31.6 million in capital assets, including buildings, water systems, facilities, vehicles, computers, equipment, and other infrastructure. The investment in capital assets decreased by \$13.7 million. Total depreciation expense for the current fiscal year was \$19.1 million. The County continues to make investments in the Arroyo Hondo Trail, Santa Fe River Greenway, various county area trails, along with various County buildings such as the Adult Detention Facility, fire stations, the Santa Fe Fairgrounds Extension office renovation, the East Mountain Healthcare Facility, and both administrative building on Grant Avenue and Catron Street.

Additional information on the County's capital assets can be found in Note 5 – Capital Assets, pages 76 through 78.

Debt Administration

At fiscal year end, the County had \$393.1 million in long-term liabilities outstanding. The following table presents a comparative summary of the County's outstanding long-term debt for the fiscal year ended June 30, 2021, and June 30, 2020. Additional information on the County's debt can be found in Note 9 – Bonds Payable and Note 10 – Changes in Long-term Liabilities, pages 82 through 87.

SANTA FE COUNTY
LONG-TERM LIABILITIES AS OF JUNE 30, 2021
(IN THOUSANDS)

	Governmental Activities		Business-type Activities		Total		Total Percentage Change
	2021	2020	2021	2020	2021	2020	
Governmental Activities							
General obligation bond \$	129,120	\$ 119,705	\$ -	\$ -	\$ 129,120	\$ 119,705	7.87 %
Revenue bonds	87,850	94,165	-	-	87,850	94,165	(6.71) %
Landfill closure and post-closure costs	996	1,014	-	-	996	1,014	(1.78) %
Compensated absences	3,610	3,773	-	-	3,610	3,773	(4.32) %
Unamortized premiums, discounts	15,604	15,178	-	-	15,604	15,178	2.81 %
Net pension liability	116,688	105,624	3,490	3,159	120,178	108,783	10.47 %
Net OPEB liability	39,227	32,822	1,215	1,017	40,442	33,839	19.51 %
Total	\$ 393,095	\$ 372,281	\$ 4,705	\$ 4,176	\$ 397,800	\$ 376,457	5.67 %

The County had \$217.0 million in bonds outstanding as of June 30, 2021. State statute limits the amount of general obligation debt a County may issue for general purposes to 4.0% of its total assessed property valuation. The general obligation debt limitation for general purposes for the County as of June 30, 2021 is \$347.2 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 2021 totals \$137.87; \$97.08 for general obligation debt service and \$40.79 for revenue bond debt service. Outstanding debt per capita totals \$1,479.42; \$832.89 for general obligation debt and \$646.53 for revenue bond debt.

**STATE OF NEW MEXICO
SANTA FE COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2021**

Credit Ratings

On March 25, 2021, Standard & Poor's (S&P) assigned its AAA rating to Santa Fe County's \$24.4 million 2021 General Obligations (GO) Bonds and affirmed its AAA long-term rating on the County's existing outstanding GO bonds with a stable outlook. The financial condition of the County is strong as reflected by the County's general obligation bond rating of AAA from S&P, which assigned a stable outlook to the rating. The rating reflects that the County has an adequate economy, strong management with good financial policies and practices, strong budgetary performance, very strong budgetary flexibility, very strong liquidity, adequate debt and contingent liability profile, and a very strong institutional framework score. On November 2, 2021, S&P affirmed its AAA rating on the County's GO bonds outstanding for the same key factors mentioned above.

On April 12, 2019, Moody's Investors Service affirmed the Aa3 rating on the County's outstanding County Capital Gross Receipts Tax (CGRT) bonds. The outlook was revised to positive from stable based on the County's large and stable tax base, anchored by the state capital, and solid debt service coverage, and a result of a change in the percentage of revenues pledged to the bonds. The positive outlook reflects Moody's expectation that debt service coverage will continue to improve in the next 18 to 24 months. The County's taxing base is large and regionally important, which drives continued growth in the County's CGRT collections, translating to healthy coverage relative to declining debt service. The County does not plan to further leverage the revenue stream.

Moody's Investors Service has assigned the County's general obligation bonds Aaa rating, which is higher than the median rating of Aa2 for US counties. The key factors for this rating include robust financial position, a very large tax base and a healthy wealth and income profile. It also reflects a manageable debt burden and an above average pension liability.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

In fiscal year 2022 Santa Fe County continued with its performance-based budget with the formal approval of four population goals – Provide a Safe Community, Promote a Sustainable Community, Support a Healthy Community, and Be a Proficient, Transparent, and Accessible Government – and priorities revealed by the citizen survey conducted during fiscal year 2014 and approved by the Board of County Commissioners in Resolution 2015-127. Priorities included public safety, senior services, sustainability, behavioral health, youth programs, programming and operational funding for new facilities, open space and trails master planning and maintenance, facility maintenance and water planning. The most significant priority change was in the area of behavioral health and staffing within public safety. Santa Fe County enacted an additional 1/8th percent gross receipt tax to fund the areas of public safety and behavioral health that began generating revenue January 2018.

On March 11, 2020, Governor Lujan Grisham declared a statewide public health emergency due to the novel Coronavirus 2019 (COVID-19) with Executive Orders 2020-4 through 2020-18. The US Government issued a Proclamation on March 13, 2020 declaring a national emergency concerning the COVID-19 outbreak. Then on March 24, 2020, the Santa Fe County Board of County Commissioners declared Santa Fe County to be an emergency area due to the public health emergency and the economic emergency being caused by the virus and the response to it with Resolution 2020-24.

**STATE OF NEW MEXICO
SANTA FE COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2021**

For Fiscal Year 2022, departments were directed to prepare flat budgets as compared to Fiscal Year 2021. The County continued to consider the public health emergency in its projections for the fiscal year with revenue projections for gross receipts tax and hold harmless distributions at 85.0% and 33.3%, respectively, of Fiscal Year 2020 actual revenue. By its nature, gross receipts tax is impacted by consumer behavior, which as evident with mandatory closures were instituted.

The original budget for Fiscal Year 2022 is \$44.8 million greater than Fiscal Year 2021. Included in this amount is \$14.6 million of the American Rescue Plan grant budgeted in the following spending buckets: Economic Development, Infrastructure, Affordable Housing & Shelter Assistance, Connect Services, Behavioral Health & Mobile Crisis, Public Awareness Campaigns, Public Health Related Supplies and Revenue Replacement. The budget also includes a 2.0% cost of living adjustment and 3.0% increase in bimonthly contributions from the employees and the County.

In addition, the County created a new department, the Community Development Department, consisting of Community Development Division, Economic Development, Lodger's Tax, Santa Fe Film Office, Sustainability and Housing for a total budgeted cost of \$12.7 million.

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, 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.



SANTA FE COUNTY

BASIC FINANCIAL STATEMENTS

**STATE OF NEW MEXICO
SANTA FE COUNTY
STATEMENT OF NET POSITION
JUNE 30, 2021**

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
ASSETS			
Current Assets:			
Cash and investments	\$ 136,614,400	\$ 20,581,467	\$ 157,195,867
Cash and investments – restricted	209,392,660	21,352	209,414,012
Accounts receivable, net of allowance	22,098,107	513,754	22,611,861
Prepaid and other assets	1,116,424	21,901	1,138,325
Internal balances	-	-	-
Total Current Assets	<u>369,221,591</u>	<u>21,138,474</u>	<u>390,360,065</u>
Noncurrent Assets:			
Mortgages notes and down payment assistance receivables	14,385,042	-	14,385,042
Capital Assets:			
Capital assets, not being depreciated	60,087,446	27,367,597	87,455,043
Capital assets, net of accumulated depreciation	<u>257,176,995</u>	<u>126,703,486</u>	<u>383,880,481</u>
Total Noncurrent Assets	<u>331,649,483</u>	<u>154,071,083</u>	<u>485,720,566</u>
Total Assets	<u>700,871,074</u>	<u>175,209,557</u>	<u>876,080,631</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension related	32,810,976	977,012	33,787,988
OPEB related	9,967,118	308,771	10,275,889
Advance refunding of bonds	<u>4,498,285</u>	<u>-</u>	<u>4,498,285</u>
Total Deferred Outflows	<u>47,276,379</u>	<u>1,285,783</u>	<u>48,562,162</u>

**STATE OF NEW MEXICO
SANTA FE COUNTY
STATEMENT OF NET POSITION (CONTINUED)
JUNE 30, 2021**

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
LIABILITIES			
Current Liabilities:			
Accounts payable	\$ 10,828,277	\$ 794,804	\$ 11,623,081
Accrued wages and benefits	2,197,908	63,497	2,261,405
Deposits held for others	82,487	98,639	181,126
Due to other governments	-	206,428	206,428
Other current liabilities	309,035	90,050	399,085
Unearned revenue	16,818,671	-	16,818,671
Accrued interest payable	2,770,103	-	2,770,103
Claims payable	706,000	-	706,000
Long-term liabilities, due in one year	25,578,681	-	25,578,681
Total Current Liabilities	<u>59,291,162</u>	<u>1,253,418</u>	<u>60,544,580</u>
Noncurrent Liabilities:			
Long-term liabilities, net of amount due in one year	211,600,193	-	211,600,193
Net pension liability	116,688,378	3,490,046	120,178,424
Net OPEB liability	39,226,585	1,215,199	40,441,784
Total Noncurrent Liabilities	<u>367,515,156</u>	<u>4,705,245</u>	<u>372,220,401</u>
Total Liabilities	<u>426,806,318</u>	<u>5,958,663</u>	<u>432,764,981</u>
DEFERRED INFLOWS OF RESOURCES			
Pension related	3,142,317	93,985	3,236,302
OPEB related	17,331,076	536,899	17,867,975
Total Deferred Inflows	<u>20,473,393</u>	<u>630,884</u>	<u>21,104,277</u>
NET POSITION			
Net investment in capital assets	151,378,769	154,071,083	305,449,852
Restricted for:			
State reserve requirement	8,345,932	-	8,345,932
Loan guarantee	4,947,818	-	4,947,818
Public safety	10,283,343	-	10,283,343
Culture and recreation	1,134,039	-	1,134,039
Health and welfare	4,332,552	-	4,332,552
General government	3,674,164	-	3,674,164
Public works	4,483,622	-	4,483,622
Community development	2,257,396	-	2,257,396
Debt service	33,972,897	-	33,972,897
Capital outlay	134,645	-	134,645
Unrestricted	75,922,565	15,834,710	91,757,275
Total Net Position	<u>\$ 300,867,742</u>	<u>\$ 169,905,793</u>	<u>\$ 470,773,535</u>

**STATE OF NEW MEXICO
SANTA FE COUNTY
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2021**

Activities:	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental activities:				
General government	\$ 28,665,321	\$ 3,513,278	\$ 1,688,383	\$ 1,334,556
Public safety	52,990,439	6,270,003	9,662,641	-
Culture and recreation	7,453,337	-	3,852,265	1,285,294
Public works	5,922,381	-	12,181	-
Highways and streets	11,968,466	4,745	52,225	520,807
Health and welfare	13,999,491	70,436	4,694,384	-
Housing	3,722,161	500,873	3,327,704	564,563
Interest on long-term debt	8,706,188	-	-	-
Total Governmental Activities	133,427,784	10,359,335	23,289,783	3,705,220
Business-type activities:				
Home sales	-	-	-	-
Regional Planning Authority	-	-	-	-
Utilities	7,072,666	7,010,240	-	-
Housing services	1,082,726	604,003	381,697	-
Total Business-type Activities	8,155,392	7,614,243	381,697	-
Total Primary Government	\$ 141,583,176	\$ 17,973,578	\$ 23,671,480	\$ 3,705,220

General Revenues and Transfers:

Taxes:

Property taxes, levied for general purposes

Property taxes, levied for debt service

Gross receipts taxes

Other taxes

Investment loss

Miscellaneous revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

Net position, Beginning of Year

Net Position, End of Year

Net (Expense) Revenue and Changes in Net Position

Governmental Activities	Business-type Activities	Totals
\$ (22,129,104)	\$ -	\$ (22,129,104)
(37,057,795)	-	(37,057,795)
(2,315,778)	-	(2,315,778)
(5,910,200)	-	(5,910,200)
(11,390,689)	-	(11,390,689)
(9,234,671)	-	(9,234,671)
670,979	-	670,979
(8,706,188)	-	(8,706,188)
<u>(96,073,446)</u>	<u>-</u>	<u>(96,073,446)</u>
-	-	-
-	-	-
-	(62,426)	(62,426)
-	(97,026)	(97,026)
<u>-</u>	<u>(159,452)</u>	<u>(159,452)</u>
<u>(96,073,446)</u>	<u>(159,452)</u>	<u>(96,232,898)</u>
53,140,993	-	53,140,993
16,332,996	-	16,332,996
68,173,440	-	68,173,440
4,373,422	-	4,373,422
(473,129)	(258,311)	(731,440)
1,351,041	-	1,351,041
(11,827,294)	11,827,294	-
<u>131,071,469</u>	<u>11,568,983</u>	<u>142,640,452</u>
34,998,023	11,409,531	46,407,554
<u>265,869,719</u>	<u>158,496,262</u>	<u>424,365,981</u>
<u>\$ 300,867,742</u>	<u>\$ 169,905,793</u>	<u>\$ 470,773,535</u>

STATE OF NEW MEXICO
SANTA FE COUNTY
BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2021

	Major Funds			
	General	Developer Fees	Special Revenue	
			Corrections Operations	Coronavirus Relief
ASSETS				
Cash and investments	\$ 93,038,658	\$ -	\$ -	\$ -
Cash and investments – restricted	6,211,556	1,786,227	11,212,580	14,602,640
Accounts receivable, net	83,140	-	493,956	-
Taxes receivable	6,976,141	-	-	-
Interest receivable	464,514	-	-	-
Grantor agencies receivable, net	75,128	-	23,858	-
Mortgages receivable, net	-	13,301,321	-	-
Down payment assistance receivable	-	1,083,721	-	-
Prepays and other	208,144	-	449,413	-
Due from other funds	583,818	-	-	-
Total Assets	\$ 107,641,099	\$ 16,171,269	\$ 12,179,807	\$ 14,602,640
LIABILITIES				
Accounts payable	\$ 1,841,176	\$ -	\$ 678,104	\$ -
Accrued wages and benefits	762,414	-	403,333	-
Deposits held for others	6,118	-	9,740	-
Other current liabilities	-	-	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	10,422	14,602,640
Total Liabilities	2,609,708	-	1,101,599	14,602,640
DEFERRED INFLOWS				
Property taxes	1,985,149	-	-	-
Mortgages and down payment assistance	-	14,385,042	-	-
Total Deferred Inflows	1,985,149	14,385,042	-	-
FUND BALANCES				
Nonspendable	208,144	-	449,413	-
Restricted	15,844,721	1,786,227	4,513,877	-
Committed	37,383,087	-	6,114,918	-
Assigned	13,183,366	-	-	-
Unassigned	36,426,924	-	-	-
Total Fund Balances	103,046,242	1,786,227	11,078,208	-
Total Liabilities, Deferred Inflows, and Fund Balances	\$ 107,641,099	\$ 16,171,269	\$ 12,179,807	\$ 14,602,640

Major Funds		
Capital Projects	Non-Major Other	Total
Capital Outlay	Governmental	Governmental
GRT	Funds	Funds
\$ 41,446,018	\$ 39,958	\$ 134,524,634
-	175,579,657	209,392,660
-	1,411,816	1,988,912
2,183,866	8,867,938	18,027,945
-	33,218	497,732
-	1,484,532	1,583,518
-	-	13,301,321
-	-	1,083,721
-	458,867	1,116,424
-	-	583,818
<u>\$ 43,629,884</u>	<u>\$ 187,875,986</u>	<u>\$ 382,100,685</u>
\$ 323,052	\$ 7,985,945	\$ 10,828,277
-	1,032,161	2,197,908
-	66,629	82,487
-	309,035	309,035
-	583,818	583,818
-	2,205,609	16,818,671
<u>323,052</u>	<u>12,183,197</u>	<u>30,820,196</u>
-	387,931	2,373,080
-	-	14,385,042
-	387,931	16,758,122
-	458,867	1,116,424
43,306,832	165,506,458	230,958,115
-	9,339,533	52,837,538
-	-	13,183,366
-	-	36,426,924
<u>43,306,832</u>	<u>175,304,858</u>	<u>334,522,367</u>
<u>\$ 43,629,884</u>	<u>\$ 187,875,986</u>	<u>\$ 382,100,685</u>

**STATE OF NEW MEXICO
SANTA FE COUNTY
RECONCILIATION OF THE BALANCE SHEET – GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2021**

Total fund balances governmental funds **\$ 334,522,367**

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	\$ 497,656,039	
Less accumulated depreciation	<u>(180,391,598)</u>	317,264,441

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	2,373,080	
Mortgages and down payment assistance	<u>14,385,042</u>	16,758,122

An internal service fund (ISF) is used by management to charge for insurance. The assets and liabilities of the internal service fund are included in governmental activities in the Statement of Net Position.

1,383,766

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

Accrued interest payable	(2,770,103)	
Compensated absences payable	(3,609,674)	
Bonds payable	(216,970,000)	
Premium on bonds payable	(15,603,564)	
Landfill closure and post closure costs payable	(995,636)	
Net pension liability	(116,688,378)	
Net OPEB liability	<u>(39,226,585)</u>	(395,863,940)

Defined benefit pension plan deferred outflows are not financial resources and, therefore, are not reported in the funds.

32,810,976

Multiple employer cost sharing OPEB plan deferred outflows are not financial resources and, therefore, are not reported in the funds.

9,967,118

Defined benefit pension plan deferred inflows are not due and payable in the current period and, therefore, are not reported in the funds.

(3,142,317)

Multiple employer cost sharing OPEB plan deferred inflows are not due and payable in the current period and, therefore, are not reported in the funds.

(17,331,076)

Bond refunding deferred outflows are not financial resources and, therefore, are not reported in the funds.

4,498,285

Net position of governmental activities **\$ 300,867,742**



Santa Fe County Fall, Annette Baca

**STATE OF NEW MEXICO
SANTA FE COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES – GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021**

	Major Funds			
	General	Special Revenue		
		Developer Fees	Corrections Operations	Coronavirus Relief
REVENUES				
Property taxes	\$ 54,406,387	\$ -	\$ -	\$ -
Gross receipts taxes	17,692,900	-	-	-
Other taxes and assessments	1,458,332	-	-	-
Licenses, permits, and fees	1,145,610	-	-	-
Charges for services	1,299,321	490,675	4,047,116	-
Fines and forfeitures	-	-	-	-
Investment income (loss)	485,103	6,511	775	-
Federal grants	270,324	-	26,818	14,088,224
State grants	363,549	-	-	-
Other	733,850	-	82,958	-
Intergovernmental	820,311	-	-	-
Total Revenues	78,675,687	497,186	4,157,667	14,088,224
EXPENDITURES				
Current				
General government	24,951,250	-	-	232,435
Public safety	-	-	16,539,151	5,173,324
Culture and recreation	1,300,782	-	-	3,830,492
Public works	4,605,329	-	-	12,181
Highways and streets	34,177	-	-	139
Health and welfare	2,007,258	-	-	2,968,006
Housing	-	86,056	-	537,091
Capital outlays	1,088,796	-	187,745	1,334,556
Debt service – principal	-	-	-	-
Debt service – interest	-	-	-	-
Bond issuance costs	-	-	-	-
Total Expenditures	33,987,592	86,056	16,726,896	14,088,224
Excess (Deficiency) of Revenues Over (Under) Expenditures	44,688,095	411,130	(12,569,229)	-
OTHER FINANCING SOURCES (USES)				
Issuance of debt – refunding bonds	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Issuance of debt	-	-	-	-
Bond premium	-	-	-	-
Transfers from other funds	824,103	-	20,622,027	-
Transfers to other funds	(44,000,167)	-	(2,814,678)	-
Net Other Financing Sources (Uses)	(43,176,064)	-	17,807,349	-
Net Change in Fund Balances	1,512,031	411,130	5,238,120	-
Fund Balances, beginning of period	101,534,211	1,375,097	5,840,088	-
Fund Balances, ending	\$ 103,046,242	\$ 1,786,227	\$ 11,078,208	\$ -

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

Major Funds		
Capital Projects	Non-Major Other	Total
Capital Outlay	Governmental	Governmental
GRT	Funds	Funds
\$ -	\$ 16,332,996	\$ 70,739,383
11,200,380	39,280,160	68,173,440
-	2,915,090	4,373,422
-	42,725	1,188,335
-	2,368,008	8,205,120
-	155,356	155,356
(401,461)	(569,062)	(478,134)
-	4,129,155	18,514,521
-	5,688,631	6,052,180
250	545,112	1,362,170
-	1,607,991	2,428,302
<u>10,799,169</u>	<u>72,496,162</u>	<u>180,714,095</u>
9,694	1,842,761	27,036,140
-	27,178,763	48,891,238
-	703,452	5,834,726
38,768	362,947	5,019,225
-	9,363,762	9,398,078
-	8,916,630	13,891,894
-	3,151,248	3,774,395
5,929,542	20,638,979	29,179,618
-	16,595,000	16,595,000
-	7,869,722	7,869,722
-	72,880	72,880
<u>5,978,004</u>	<u>96,696,144</u>	<u>167,562,916</u>
<u>4,821,165</u>	<u>(24,199,982)</u>	<u>13,151,179</u>
-	4,445,000	4,445,000
-	(4,843,664)	(4,843,664)
-	20,000,000	20,000,000
-	1,675,654	1,675,654
-	43,243,560	64,689,690
(3,037,100)	(15,555,197)	(65,407,142)
<u>(3,037,100)</u>	<u>48,965,353</u>	<u>20,559,538</u>
1,784,065	24,765,371	33,710,717
<u>41,522,767</u>	<u>150,539,487</u>	<u>300,811,650</u>
<u>\$ 43,306,832</u>	<u>\$ 175,304,858</u>	<u>\$ 334,522,367</u>

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, 2021**

Net changes in fund balances – total governmental funds **\$ 33,710,717**

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	\$ 29,179,618	
Less current year depreciation	<u>(16,181,948)</u>	12,997,670

Loss on disposal of capital assets is not reported in the funds statements. (71,069)

Transfers of capital assets from governmental capital assets to proprietary funds are not recorded in governmental funds. (11,709,842)

An internal service fund (ISF) is used by management to charge for insurance. The net revenue (expense) of the internal service fund is reported with governmental activities. 1,415,529

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	(1,265,394)	
Mortgages and down payment assistance	<u>(11,129)</u>	(1,276,523)

Amortization of deferred amounts related to advance refunding of long-term debt is not recorded in the governmental funds, but is included in the government-wide statement of activities.

Deferred outflows – advance refunding of bonds (492,344)

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 transaction relates to current year issuance of debt in process.

Bonds payable	(24,445,000)	
Premium on bonds payable	<u>(1,675,654)</u>	(26,120,654)

**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 (CONTINUED)
YEAR ENDED JUNE 30, 2021**

Net changes in fund balances – total governmental funds

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

Change in general obligation bonds payable	15,030,000	
Change in revenue bonds payable	6,315,000	
Change in compensated absences payable	163,589	
Change in accrued interest on long-term debt	154,440	
Landfill closure and post-closure	18,532	
Premium on bonds payable	1,249,972	
Net effect of pension entries on Statement of Activities	715,401	
Net effect of OPEB entries on Statement of Activities	2,897,605	26,544,539

Change in net position in governmental activities

\$ 34,998,023

**STATE OF NEW MEXICO
SANTA FE COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance Favorable (Unfavorable) Final to Actual
	Original	Final		Final to Actual
REVENUES				
Property taxes	\$ 49,218,264	\$ 49,218,264	\$ 54,406,387	\$ 5,188,123
Gross receipts taxes	9,702,157	9,702,157	17,692,899	7,990,742
Other taxes and assessments	1,200,000	1,200,000	1,458,332	258,332
Licenses, permits, and fees	2,362,531	2,362,531	1,145,610	(1,216,921)
Charges for services	879,075	879,075	1,299,321	420,246
Fines and forfeitures	-	-	-	-
Interest earnings (loss)	1,850,000	1,850,000	485,103	(1,364,897)
Grants	564,457	1,256,640	2,080,583	823,943
Other	28,650	28,650	107,452	78,802
Intergovernmental	-	1,047,227	-	(1,047,227)
Total Revenues	65,805,134	67,544,544	78,675,687	\$ 11,131,143
Cash Balance Carryforward	21,447,708	23,809,101		
Total	\$ 87,252,842	\$ 91,353,645		
EXPENDITURES				
General government	\$ 33,999,877	\$ 33,607,367	24,859,720	\$ 8,747,647
Public safety	-	-	-	-
Culture and recreation	1,678,424	1,720,486	1,300,782	419,704
Public works	6,530,601	6,116,806	4,605,327	1,511,479
Highways and streets	-	59,104	34,177	24,927
Health and welfare	2,670,950	2,738,471	2,007,264	731,207
Housing	-	-	-	-
Capital outlays	564,378	3,885,347	1,180,874	2,704,473
Total Expenditures	\$ 45,444,230	\$ 48,127,581	33,988,144	\$ 14,139,437
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	\$ 524,103	\$ 824,103	824,103	\$ -
Transfers to other funds	(42,332,715)	(44,050,167)	(44,000,167)	50,000
Total Other Financing Sources (Uses)	\$ (41,808,612)	\$ (43,226,064)	(43,176,064)	\$ 50,000
Net Change in Fund Balance – Budgetary Basis			1,511,479	
Reconciliation to change in fund balance – GAAP Basis				
Revenue accruals, net of prior year revenue reversals			717,820	
Adjustments to expenditures for modified accrual purposes			552	
To reflect fair market value adjustment not budgeted			(717,820)	
Change in Fund Balance – GAAP basis			\$ 1,512,031	

**STATE OF NEW MEXICO
SANTA FE COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
DEVELOPER FEES FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Gross receipts taxes	-	-	-	-
Other taxes and assessments	-	-	-	-
Licenses, permits, and fees	-	-	-	-
Charges for services	244,191	244,191	490,675	246,484
Fines and forfeitures	-	-	-	-
Interest earnings (loss)	-	-	6,510	6,510
Grants	-	-	-	-
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	<u>244,191</u>	<u>244,191</u>	<u>497,185</u>	<u>\$ 252,994</u>
Cash Balance Carryforward	<u>170,728</u>	<u>171,972</u>		
Total	<u>\$ 414,919</u>	<u>\$ 416,163</u>		
EXPENDITURES				
General government	\$ -	\$ -	-	\$ -
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Housing	414,919	414,919	86,056	328,863
Capital outlays	-	1,244	-	1,244
Total Expenditures	<u>\$ 414,919</u>	<u>\$ 416,163</u>	<u>86,056</u>	<u>\$ 330,107</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			411,129	
Reconciliation to change in fund balance – GAAP Basis				
Revenue accruals, net of prior year revenue reversals			1	
Adjustments to expenditures for modified accrual purposes			-	
To reflect fair market value adjustment not budgeted			-	
Change in Fund Balance – GAAP basis			<u>\$ 411,130</u>	

**STATE OF NEW MEXICO
SANTA FE COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
CORRECTIONS OPERATIONS FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Gross receipts taxes	-	-	-	-
Other taxes and assessments	-	-	-	-
Licenses, permits, and fees	-	-	-	-
Charges for services	3,000,000	3,000,000	4,047,117	1,047,117
Fines and forfeitures	-	-	-	-
Interest earnings (loss)	150,000	150,000	775	(149,225)
Grants	13,000	13,000	26,819	13,819
Other	75,000	75,000	82,959	7,959
Intergovernmental	-	-	-	-
Total Revenues	<u>3,238,000</u>	<u>3,238,000</u>	<u>4,157,670</u>	<u>\$ 919,670</u>
Cash Balance Carryforward	<u>2,600,000</u>	<u>721,138</u>		
Total	<u>\$ 5,838,000</u>	<u>\$ 3,959,138</u>		
EXPENDITURES				
General government	\$ -	\$ -	-	\$ -
Public safety	22,148,378	22,110,724	16,539,158	5,571,566
Culture and recreation	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Housing	-	-	-	-
Capital outlays	58,594	217,386	187,745	29,641
Total Expenditures	<u>\$ 22,206,972</u>	<u>\$ 22,328,110</u>	<u>16,726,903</u>	<u>\$ 5,601,207</u>
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	\$ 18,621,672	\$ 20,621,672	20,622,027	\$ 355
Transfers to other funds	(2,252,700)	(2,252,700)	(2,814,678)	(561,978)
Total Other Financing Sources (Uses)	<u>\$ 16,368,972</u>	<u>\$ 18,368,972</u>	<u>17,807,349</u>	<u>\$ (561,623)</u>
Net Change in Fund Balance – Budgetary Basis			5,238,116	
Reconciliation to change in fund balance – GAAP Basis				
Revenue accruals, net of prior year revenue reversals			(3)	
Adjustments to expenditures for modified accrual purposes			7	
To reflect fair market value adjustment not budgeted			-	
Change in Fund Balance – GAAP basis			<u>\$ 5,238,120</u>	

**STATE OF NEW MEXICO
SANTA FE COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
CORONAVIRUS RELIEF FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Gross receipts taxes	-	-	-	-
Other taxes and assessments	-	-	-	-
Licenses, permits, and fees	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest earnings (loss)	-	-	-	-
Grants	-	14,306,627	14,088,224	(218,403)
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	-	14,306,627	14,088,224	\$ (218,403)
Cash Balance Carryforward	-	-		
Total	\$ -	\$ 14,306,627		
EXPENDITURES				
General government	\$ -	\$ 467,565	232,436	\$ 235,129
Public safety	-	5,156,587	5,173,324	(16,737)
Culture and recreation	-	3,830,493	3,830,492	1
Public works	-	12,181	12,181	-
Highways and streets	-	139	139	-
Health and welfare	-	2,968,011	2,968,011	-
Housing	-	537,095	537,095	-
Capital outlays	-	1,334,556	1,334,556	-
Total Expenditures	\$ -	\$ 14,306,627	14,088,234	\$ 218,393
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	\$ -	\$ -	-	\$ -
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	-	\$ -
Net Change in Fund Balance – Budgetary Basis			(10)	
Reconciliation to change in fund balance – GAAP Basis				
Revenue accruals, net of prior year revenue reversals			-	
Adjustments to expenditures for modified accrual purposes			10	
To reflect fair market value adjustment not budgeted			-	
Change in Fund Balance – GAAP basis			\$ -	

**STATE OF NEW MEXICO
SANTA FE COUNTY
STATEMENT OF NET POSITION – PROPRIETARY FUNDS
JUNE 30, 2021**

	Business-type Activities – Proprietary Funds					Governmental Activities – Self-Insurance Fund
	Regional Planning Authority		Housing Services		Total Enterprise Funds	
	Home Sales		Utilities			
ASSETS						
Current assets:						
Cash and investments	\$ 4,050,642	\$ 210,884	\$ 14,269,039	\$ 2,050,902	\$ 20,581,467	\$ 2,089,766
Cash and investments – restricted	-	-	-	21,352	21,352	-
Grantor agencies receivable	-	-	-	7,780	7,780	-
Accounts receivable, net	-	-	447,835	58,139	505,974	-
Prepaid and other assets	-	-	6,194	15,707	21,901	-
Due from other funds	-	-	-	-	-	-
Total Current Assets	4,050,642	210,884	14,723,068	2,153,880	21,138,474	2,089,766
Noncurrent assets:						
Capital assets, not being depreciated	-	-	25,757,507	1,610,090	27,367,597	-
Capital assets, net of accumulated depreciation	-	-	121,757,701	4,945,785	126,703,486	-
Total Noncurrent Assets	-	-	147,515,208	6,555,875	154,071,083	-
Total Assets	4,050,642	210,884	162,238,276	8,709,755	175,209,557	2,089,766
DEFERRED OUTFLOWS OF RESOURCES						
Pension related	-	-	621,388	355,624	977,012	-
OPEB related	-	-	224,882	83,889	308,771	-
Total Deferred Outflows of Resources	-	-	846,270	439,513	1,285,783	-

**STATE OF NEW MEXICO
SANTA FE COUNTY
STATEMENT OF NET POSITION – PROPRIETARY FUNDS (CONTINUED)
JUNE 30, 2021**

	Business-type Activities – Proprietary Funds				Total Enterprise Funds	Governmental Activities – Self-Insurance Fund
	Home Sales	Regional Planning Authority	Utilities	Housing Services		
LIABILITIES						
Current liabilities:						
Accounts payable	\$ -	\$ -	\$ 766,168	\$ 28,636	\$ 794,804	\$ -
Accrued wages and benefits	-	-	44,986	18,511	63,497	-
Deposits held for others	-	-	38,479	60,160	98,639	-
Other current liabilities	-	-	90,050	-	90,050	-
Due to other governments	-	-	206,428	-	206,428	-
Claims payable	-	-	-	-	-	706,000
Total Current Liabilities	-	-	1,146,111	107,307	1,253,418	706,000
Noncurrent liabilities:						
Net pension	-	-	2,219,697	1,270,349	3,490,046	-
OPEB liability	-	-	885,044	330,155	1,215,199	-
Total Noncurrent Liabilities	-	-	3,104,741	1,600,504	4,705,245	-
Total Liabilities	-	-	4,250,852	1,707,811	5,958,663	706,000
DEFERRED INFLOWS OF RESOURCES						
Pension related	-	-	59,776	34,209	93,985	-
OPEB related	-	-	391,030	145,869	536,899	-
Total Deferred Inflows of Resources	-	-	450,806	180,078	630,884	-
NET POSITION						
Net investment in capital assets	-	-	147,515,208	6,555,875	154,071,083	-
Unrestricted	4,050,642	210,884	10,867,680	705,504	15,834,710	1,383,766
Total Net Position	\$ 4,050,642	\$ 210,884	\$ 158,382,888	\$ 7,261,379	\$ 169,905,793	\$ 1,383,766

**STATE OF NEW MEXICO
SANTA FE COUNTY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
NET POSITION – PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2021**

	Business-type Activities – Proprietary Funds					Governmental Activities – Self-Insurance Fund
	Regional Planning Authority		Utilities	Housing Services	Total Enterprise Funds	
	Home Sales					
OPERATING REVENUES						
Rentals, charges for services and sales, net	\$ -	\$ -	\$ 6,963,437	\$ 601,931	\$ 7,565,368	\$ 9,103,310
Miscellaneous	-	-	46,803	2,072	48,875	-
Total Operating Revenues	-	-	7,010,240	604,003	7,614,243	9,103,310
OPERATING EXPENSES						
Housing	-	-	-	838,833	838,833	-
Administrative expenses	-	-	4,441,181	-	4,441,181	8,292,786
Depreciation expense	-	-	2,630,731	243,881	2,874,612	-
Total Operating Expenses	-	-	7,071,912	1,082,714	8,154,626	8,292,786
Operating Income (Loss)	-	-	(61,672)	(478,711)	(540,383)	810,524
NON-OPERATING REVENUES (EXPENSES)						
Investment income (loss)	(41,087)	(2,139)	(195,340)	(19,745)	(258,311)	5,005
Intergovernmental operating subsidy	-	-	-	381,697	381,697	-
Miscellaneous nonoperating expense	-	-	(754)	(12)	(766)	-
Net Non-Operating Revenues (Expenses)	(41,087)	(2,139)	(196,094)	361,940	122,620	5,005
Income (Loss) Before Contributions and Transfers	(41,087)	(2,139)	(257,766)	(116,771)	(417,763)	815,529
CAPITAL CONTRIBUTIONS						
Capital contributions	-	-	11,283,698	426,144	11,709,842	-
TRANSFERS						
Transfers from other funds	-	-	117,452	-	117,452	600,000
Transfers to other funds	-	-	-	-	-	-
Change in Net Position	(41,087)	(2,139)	11,143,384	309,373	11,409,531	1,415,529
Net position (deficit), beginning	4,091,729	213,023	147,239,504	6,952,006	158,496,262	(31,763)
Net position, ending	\$ 4,050,642	\$ 210,884	\$ 158,382,888	\$ 7,261,379	\$ 169,905,793	\$ 1,383,766

**STATE OF NEW MEXICO
SANTA FE COUNTY
STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2021**

	Business-type Activities – Proprietary Funds					Governmental Activities – Self- Insurance Fund
	Home Sales	Regional Planning Authority	Utilities	Housing Services	Total Enterprise Funds	
CASH FLOWS FROM OPERATING ACTIVITIES:						
Cash received from customers	\$ -	\$ -	\$ 7,499,358	\$ 584,134	\$ 8,083,492	\$ 9,103,310
Cash payments to vendors for goods and services	-	-	(8,905,228)	(265,088)	(9,170,316)	(8,895,046)
Cash payments to employees for services	-	-	(1,227,399)	(589,315)	(1,816,714)	-
Net Cash Provided by (Used for) Operating Activities	-	-	(2,633,269)	(270,269)	(2,903,538)	208,264
CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES:						
Operating grants received	-	-	-	381,697	381,697	-
Interfund transfers	-	-	117,452	-	117,452	600,000
Net Cash Provided by (Used for) Noncapital Financing Activities	-	-	117,452	381,697	499,149	600,000
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Purchases of capital assets	-	-	(2,473,236)	-	(2,473,236)	-
Net Cash Provided by (Used for) Capital and Related Financing Activities	-	-	(2,473,236)	-	(2,473,236)	-
CASH FLOWS FROM INVESTING ACTIVITIES:						
Investment earnings (loss)	(41,087)	(2,139)	(195,340)	(19,745)	(258,311)	5,005
Net Cash Provided by (Used for) Investing Activities	(41,087)	(2,139)	(195,340)	(19,745)	(258,311)	5,005
Net Increase (Decrease) in Cash and Cash Equivalents	(41,087)	(2,139)	(5,184,393)	91,683	(5,135,936)	813,269
Cash and Cash Equivalents, beginning of year	\$ 4,091,729	\$ 213,023	\$ 19,453,432	\$ 1,980,571	\$ 25,738,755	\$ 1,276,497
Cash and Cash Equivalents, end of year	\$ 4,050,642	\$ 210,884	\$ 14,269,039	\$ 2,072,254	\$ 20,602,819	\$ 2,089,766

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 (CONTINUED)
YEAR ENDED JUNE 30, 2021**

	<u>Business-type Activities – Proprietary Funds</u>				<u>Total Enterprise Funds</u>	<u>Governmental Activities – Self- Insurance Fund</u>
	<u>Home Sales</u>	<u>Regional Planning Authority</u>	<u>Utilities</u>	<u>Housing Services</u>		
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES						
Operating income (loss)	\$ -	\$ -	\$ (61,672)	\$ (478,711)	\$ (540,383)	\$ 810,524
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:						
Depreciation expense	-	-	2,630,731	243,881	2,874,612	-
Net pension expense	-	-	(8,384)	(7,358)	(15,742)	-
OPEB expense	-	-	(66,130)	(21,839)	(87,969)	-
Change in assets and liabilities:						
Prepaid and other assets	-	-	(50)	(798)	(848)	-
Receivables, net	-	-	489,118	(19,869)	469,249	-
Accounts payable	-	-	(5,453,090)	13,733	(5,439,357)	(188,154)
Accrued payroll and employee benefits	-	-	9,004	719	9,723	-
Due to other governments	-	-	(52,801)	-	(52,801)	-
Deposits held for others	-	-	(95,995)	(27)	(96,022)	-
Other liabilities	-	-	(24,000)	-	(24,000)	-
Claims payable	-	-	-	-	-	(414,106)
Total Adjustments	<u>-</u>	<u>-</u>	<u>(2,571,597)</u>	<u>208,442</u>	<u>(2,363,155)</u>	<u>(602,260)</u>
Net Cash Provided by (Used for) Operating Activities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,633,269)</u>	<u>\$ (270,269)</u>	<u>\$ (2,903,538)</u>	<u>\$ 208,264</u>
Schedule of Non Cash Capital and Financing Activities						
Contributed capital assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,283,698</u>	<u>\$ 426,144</u>	<u>\$ 11,709,842</u>	<u>\$ -</u>
Total Non Cash Transactions	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,283,698</u>	<u>\$ 426,144</u>	<u>\$ 11,709,842</u>	<u>\$ -</u>

STATE OF NEW MEXICO
SANTA FE COUNTY
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS – OTHER CUSTODIAL FUNDS
JUNE 30, 2021

ASSETS

Cash and investments – held in trust	\$ 6,934,282
Property taxes receivable	<u>7,080,499</u>
Total Assets	<u>14,014,781</u>

LIABILITIES

Taxes paid in advance	1,352,936
Due to other governments	7,080,499
Undistributed taxes to other governments	<u>4,626,346</u>
Total Liabilities	<u>13,059,781</u>

NET POSITION

Individuals, organizations, other governments	<u>955,000</u>
Total Net Position	<u><u>\$ 955,000</u></u>

**STATE OF NEW MEXICO
SANTA FE COUNTY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS – OTHER CUSTODIAL FUNDS
YEAR ENDED JUNE 30, 2021**

ADDITIONS

Property tax collections for other governments	\$	125,763,558
Contributions:		
Individuals		867,700
Other		44,509
Investment earnings:		
Interest, dividends, other		1,390
		126,677,157
Total Additions		126,677,157

DEDUCTIONS

Payments of property tax to other governments		124,096,112
Payments to other entities		30,000
Payments to individuals		755,992
Administrative expense		1,667,446
		126,549,550
Total Deductions		126,549,550

Change in net position		127,607
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Net position, beginning as restated (Note 18)		827,393
		827,393

Net position, ending	\$	955,000
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STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

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STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTES TO THE FINANCIAL STATEMENTS – NOTE 1

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 (sheriff, fire, emergency communications, and corrections), highways and streets, sanitation, health and social services, low rent housing assistance, culture-recreation, public improvements, planning and zoning, and general administrative 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 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 and distribution of property taxes.

The County's basic financial statements include the accounts of all County operations. GASB Statement No. 14 as amended by GASBs 39 and 61, *The Financial Reporting Entity*, establishes the standards for defining and reporting on the financial reporting entity. GASB 14 defines the financial reporting entity as consisting of the primary government, organizations for which the primary government is financially accountable, and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. A primary government is any state government or general-purpose local government, consisting of all organizations that make up its legal entity. 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, the County has not identified any component units for the fiscal year ended June 30, 2021.

During July 1996, the Housing Authority's (Authority) Board resigned and day to day operations became a County responsibility. The Authority's operations are included in the financial statements as County proprietary and special revenue funds. The Santa Fe County Housing Authority Proprietary Fund is now known as Housing Services Proprietary Fund (Housing Services).

STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTES TO THE FINANCIAL STATEMENTS – NOTE 1 (CONTINUED)

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. The effect of internal activity has been removed from these statements. These statements distinguish 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 services.

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 proprietary 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.

In general, eliminations have been made to minimize the double-counting of internal activity, including internal service fund activity. However, interfund services provided and used between different functional categories have not been eliminated when to do so would distort the direct costs and program revenues of the applicable functions. Interfund receivables and payables have been eliminated from the Statement of Net Position, except for the residual amounts due between governmental and business-type activities, if any, which are shown as “internal balances.”

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

STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTES TO THE FINANCIAL STATEMENTS – NOTE 1 (CONTINUED)

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 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. Unearned 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.

Property taxes recognized are net of estimated refunds and uncollectible amounts. Delinquent property taxes have been recorded as unavailable revenue. Receivables that will not be collected within the available period have also been reported as unavailable 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 unearned revenue if water service has not yet been extended to the customer.

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.

Presentation of Funds

The accounts of the County are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. The transactions of each fund are summarized in a separate set of accounts, which include its assets, liabilities, fund equity, revenues, and expenses / expenditures. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. Governmental funds are reported as major funds in the accompanying financial statements if they meet both of the following criteria:

STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTES TO THE FINANCIAL STATEMENTS – NOTE 1 (CONTINUED)

- 10.0% criterion – An individual governmental fund reports at least 10.0% of any of the following for its particular fund type (government or proprietary): a) total governmental fund assets and deferred outflows, b) total governmental fund liabilities and deferred inflows, c) total governmental fund revenues, or d) total governmental fund expenditures.
- 5.0% criterion – An individual government fund reports at least 5.0% of the total for both governmental and proprietary funds of any of the items for which it met the 10.0% criterion.

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.

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.

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 and 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 Operations Fund in prior years. Effective March 31, 2020, the Board of County Commissioners approved the closure of the youth detention center.

Coronavirus Relief Fund – To account for monies received through the Coronavirus Relief Fund, the Coronavirus Aid, Relief, and Economic Security (CARES) Act which provides for payments to State, Local, and Tribal governments navigating the impact of the COVID19 outbreak.

Capital Outlay GRT Fund – This fund accounts for a 1/4th cent gross receipt tax to be used for various capital projects.

The County has elected to report all of its proprietary funds and its internal service fund as major funds although only the Utilities Fund met the basic criteria of a major fund established by GASB Statement No. 34.

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 proprietary funds are charges to customers for sales and services.

STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTES TO THE FINANCIAL STATEMENTS – NOTE 1 (CONTINUED)

The following are major proprietary funds:

Home Sales Fund – This proprietary fund is used to account for the construction and sales of housing to eligible buyers of affordable housing.

Regional Planning Authority Fund – This proprietary 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 proprietary fund is used to account for the funding and expense of the water and wastewater utilities of Santa Fe County.

Housing Services Fund – This proprietary 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.

Self-Insurance Fund – This fund is used to account for revenues collected from employee / employer contributions for the purpose of self-funding health / prescription and dental insurance and other fully funded benefits to County employees.

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 – These funds are custodial in nature and do not present results of operations or have a measurement focus. These funds account for assets that the County holds for others in an agent capacity including inmate deposits, 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 collection of property taxes billed on behalf of the County and other taxing entities, and distribution of those taxes, plus any interest and penalties assessed, to the County and other recipient entities.

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 and the New Mexico Retiree Health Care Authority (NMRHCA) postemployment healthcare benefits plan.

STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTES TO THE FINANCIAL STATEMENTS – NOTE 1 (CONTINUED)

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 and the NMRHCA postemployment healthcare benefits plan. Deferred outflows of resources and deferred inflows of resources related to pensions and other postemployment benefit plans (OPEB) are the result of the changes in the net pension and OPEB liabilities not included in pension expense.

Additionally, the County has four types of items that 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 unearned revenue*) are reported only in the governmental funds balance sheet.

The County reports unearned revenue on its governmental fund balance sheet and the government-wide statement of net position. Unearned revenues reported by the County represent resources received by the County before it has legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods the County may reimburse unearned revenue amounts and remove the liability from the balance sheet and statement of net position. Alternatively, the County may remove the liability for unearned revenue from the balance sheet and statement of net position and recognize revenue when it meets both revenue recognition criteria methods and the County has a legal claim to the resources.

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.

Section 6-10-10 NMSA 1978, as amended, authorizes the County Treasurer, with the advice and consent of the County board of finance, to invest public monies in 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. 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 102.0% 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.

**STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTES TO THE FINANCIAL STATEMENTS – NOTE 1 (CONTINUED)

Certain resources set aside for the repayment of debt, State of New Mexico and County required contingency are classified as cash and investments – restricted on the statement of net position / 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 balances.

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 the following December 10 and May 10. Collections and remittance of property taxes are accounted for in the County Treasurer's Custodial 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 accounts. 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 and are recognized using the consumption method proportionately over the periods the service is provided.

I. Capital Assets

Capital assets, which include land and improvements; buildings and improvements; plant; vehicles,

**STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTES TO THE FINANCIAL STATEMENTS – NOTE 1 (CONTINUED)

furniture, and equipment; construction in progress; computer software; and 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, donated works of art, historical treasures, and similar items are recorded at acquisition 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:

Assets	Years
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 infrastructure consists of engineering costs and other expenses to plan and build a water system. Depreciation expense is recorded in 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:

Assets	Utilities	Housing Services
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 50.0% 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 accumulated vacation and sick leave eligible to

STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTES TO THE FINANCIAL STATEMENTS – NOTE 1 (CONTINUED)

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. Postemployment Benefits Other Than Pensions

For purposes of measuring the net Other Postemployment Benefits other than Pensions (OPEB) liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Mexico Retiree Health Care Authority (NMRHCA) and additions to and deductions from NMRHCA's fiduciary net position have been determined on the same basis as they are reported by NMRHCA. For this purpose, NMRHCA recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value.

M. 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.

STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTES TO THE FINANCIAL STATEMENTS – NOTE 1 (CONTINUED)

N. 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 non-operating revenues / expenses in proprietary funds.

O. Budgets

Budgets are adopted on a basis inconsistent with generally accepted accounting principles (GAAP). Appropriations of funds unused or underspent (Cash Balance Carryforward) during the fiscal year may be carried 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 the accrual basis for proprietary 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, refunding bond payments, unrealized investment earnings, and depreciation expense for proprietary funds. Transfers are not reported as nonoperating revenues / expenses for proprietary funds. The GAAP basis financial statements does include these transactions.

Annual appropriated budgets are adopted for the general, special revenue, debt service, capital projects, and proprietary 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 (Commission) 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 of the New Mexico Department of Finance and Administration (DFA / LGD) 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 / LGD for review and approval: 1) budget increases; 2) transfers of budget or cash between funds; and 3) budget decreases. Additionally, it is

STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTES TO THE FINANCIAL STATEMENTS – NOTE 1 (CONTINUED)

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 / LGD 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.

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 Fund
- Fire Protection Fund
- Fire Impact Fees Fund

The following funds were not budgeted in fiscal year 2021:

- Recreation Special Revenue Fund
- Federal Forfeiture Special Revenue Fund
- Linkages Special Revenue Fund
- EMS Health Hospital Special Revenue Fund
- Equipment Loan Debt Service Fund
- Water Trust Board Loan / Grant Debt Service Fund
- Community Development Block Grants Capital Projects Fund
- Equipment Loan Proceeds Capital Projects Fund
- Regional Planning Authority Proprietary Fund

P. 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 Note 12 – Contingent Liabilities.

Q. 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,

STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
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NOTES TO THE FINANCIAL STATEMENTS – NOTE 1 (CONTINUED)

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.

R. 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.

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STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTES TO THE FINANCIAL STATEMENTS – NOTE 2

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 unearned revenue. At June 30, 2021, the County had \$1,116,424 in nonspendable fund balance made up of prepaid insurance for general 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, 2021, the County had \$230,958,115 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 \$4,947,818 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 Commission resolution or adopted ordinance, both equally binding) and can only be changed or lifted by the same formal action. At June 30, 2021, the County had \$52,837,538 in committed fund balance. Committed amounts include a 10.0% to 25.0% reserve of the current fiscal year's operating budget in those governmental funds that directly support County operations and personnel totaling \$9,339,533 in non-major governmental funds, and \$6,114,918 in major funds excluding the General Fund. In the General Fund, there is a contingency reserve of approximately \$9,392,831 equal to 10.0% of the general fund operating budget for the succeeding fiscal year (including transfers), a disaster recovery reserve equal to 11.0% of unassigned fund balance as of the most recently released County ACFR, an uninsured loss reserve equal to 10.0% of unassigned fund balance as of the most recently released County ACFR, and a major infrastructure repair and replacement reserve equal to 12.0% of unassigned fund balance as of the most recently released County ACFR.

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 Commission or an official (usually the County Manager or County Finance Director) who has been delegated that authority. The County had assigned fund balance in the General Fund of \$13,183,366.

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

**STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTES TO THE FINANCIAL STATEMENTS – NOTE 2 (CONTINUED)

fund balance at June 30, 2021, was \$36,426,924 and represents residual fund balance undesignated by other classifications.

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 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.

The following schedule represents fund balance classifications at June 30, 2021:

	<u>General Fund</u>	<u>Developer Fees</u>	<u>Corrections Operations</u>	<u>Capital Outlay GRT</u>	<u>Non-Major Funds</u>	<u>Total</u>
FUND BALANCES						
Nonspendable:						
Prepaid items	\$ 208,144	\$ -	\$ 449,413	\$ -	\$ 458,867	\$ 1,116,424
Restricted:						
Debt service	2,870,870	-	2,253,000	3,031,350	25,817,677	33,972,897
Capital projects	-	-	-	40,275,482	62,382,508	102,657,990
Loan guarantee						
Santa Fe Studios	4,947,818	-	-	-	-	4,947,818
Statutory budget reserve	8,026,033	-	-	-	319,899	8,345,932
Other contractual and statutory requirements	-	1,786,227	2,260,877	-	76,986,374	81,033,478
Subtotal	<u>15,844,721</u>	<u>1,786,227</u>	<u>4,513,877</u>	<u>43,306,832</u>	<u>165,506,458</u>	<u>230,958,115</u>
Committed:						
Contingency reserve above requirement	9,392,831	-	6,114,918	-	9,339,533	24,847,282
Uninsured losses	8,481,896	-	-	-	-	8,481,896
Disaster recovery	9,330,085	-	-	-	-	9,330,085
Facility / infrastructure	10,178,275	-	-	-	-	10,178,275
Subtotal	<u>37,383,087</u>	<u>-</u>	<u>6,114,918</u>	<u>-</u>	<u>9,339,533</u>	<u>52,837,538</u>
Assigned:						
Budget requirements	13,183,366	-	-	-	-	13,183,366
Subtotal	<u>13,183,366</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,183,366</u>
Unassigned (deficit):	<u>36,426,924</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>36,426,924</u>
Total Fund Balances	<u>\$ 103,046,242</u>	<u>\$ 1,786,227</u>	<u>\$ 11,078,208</u>	<u>\$ 43,306,832</u>	<u>\$ 175,304,858</u>	<u>\$ 334,522,367</u>

**STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTES TO THE FINANCIAL STATEMENTS – NOTE 3

NOTE 3 – CASH AND INVESTMENTS

At year end, the carrying amount of the County’s deposits was \$64,291,360 and the bank balance was \$67,262,121. The difference represents outstanding checks, deposits, and other reconciling items. The County also has \$3,570 representing cash on hand with various departments throughout the County as cash drawers.

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 102.0%.

Custodial Credit Risk - Deposits - Custodial credit risk on deposits 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 50.0% 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, \$63,042,347 of the County’s bank balance was exposed to custodial credit risk as uninsured. Pledged securities totaling \$38,161,038 collateralized the uninsured amount, exceeding the collateralization requirement by \$6,639,864. The County had three accounts that were not collateralized in an amount not less than 50% of the uninsured balanced, which aggregated to \$12,158 at June 30, 2021. See the Schedule of Pledge Collateral for details of County deposit balances and their respective collateral requirements.

The pledged collateral at year end consists of the following:

	50.0% Requirement
Deposits	\$ 67,262,121
Less FDIC coverage	4,219,774
Total unsecured public funds	63,042,347
Collateral requirement	31,521,174
Pledged securities, fair value	38,161,038
Over (Under) Collateralized	\$ 6,639,864

**STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTES TO THE FINANCIAL STATEMENTS – NOTE 3 (CONTINUED)

At year end the County’s investments consisted of the following:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (in Years)</u>		
		<u>Less Than 1</u>	<u>1 - 5</u>	<u>6 - 10</u>
Money market investments	\$ 144,179,789	\$ 144,179,789	\$ -	\$ -
Municipal Bonds	15,476,956	2,704,300	9,217,210	3,555,446
Corporate Bonds	18,367,119	-	18,367,119	-
U.S. Agencies:				
Federal Farm Credit Bank	39,124,954	607,464	11,021,713	27,495,777
Federal National Mortgage Association	7,981,894	-	2,912,949	5,068,945
Federal Home Loan Mortgage Corporation	38,703,229	5,802,464	12,411,622	20,489,143
Federal Home Loan Bank	44,069,751	3,511,828	10,975,041	29,582,882
Federal Agricultural Mortgage Corporation	1,331,291	-	-	1,331,291
Total	\$ 309,234,983	\$ 156,805,845	\$ 64,905,654	\$ 87,523,484

Credit Quality Risk – The County investment policy further limits its investment choices. Risk is mitigated by limiting callable and variable rate securities to 25.0% of the investment portfolio, laddering maturities, limiting certificates of deposit to \$250,000 per certificate of deposit, limiting investment in any one US Agency’s securities to 35.0% of the investment portfolio, limiting repurchase agreements to 25.0% per counterparty and to 10.0% of the investment portfolio, and limiting municipal securities to 15.0% of the investment portfolio.

All of the County’s investments in U.S. Agencies in the preceding table were rated Aaa by Moody’s Investors Services (Moody’s), except for eight that are Not Rated totaling \$17,295,354. Standard and Poor’s (S&P) rated the same investments AA+ with the exception of seven of the same investments above and an additional nine investments that were also Not Rated by S&P. All of the County’s investments in municipal bonds, except for four Not Rated Bonds totaling \$4,114,543, are rated A1 or better by Moody’s and A+ or better by S&P. The County’s four investments in corporate bonds are all rated Aaa by Moody’s and AAA by S&P.

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**STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTES TO THE FINANCIAL STATEMENTS – NOTE 3 (CONTINUED)

Concentration of Credit Risk – Investments in securities of any issues, other than U.S. Treasury Securities, mutual funds, local government investment pool, that represent 5.0% or more of the total investments at year end are as follows:

<u>Investment Type</u>	<u>Amount</u>	<u>Percentage of Investments</u>
Corporate Bonds:		
International Finance Corporation	\$ 18,367,119	5.9%
U.S. Agencies:		
Federal Farm Credit Bank	39,124,954	12.7%
Federal Home Loan Mortgage Corporation	38,703,229	12.5%
Federal Home Loan Bank	<u>44,069,751</u>	14.3%
Total	<u>\$ 140,265,053</u>	45.4%

Fair Value – The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets, Level 2 inputs are significant other observable inputs, Level 3 inputs are significant unobservable inputs.

- Money Market Mutual Funds of approximately \$144,179,789 are valued at the quoted market price of the fund, which represents the net asset value of the share held by the fund at year-end (Level 1 inputs).
- Corporate Bonds of approximately \$18,367,119 are valued using quoted market prices (Level 2 inputs).
- Municipal Bonds of \$15,476,956 and U.S. Agencies of \$131,211,119 are valued using a matrix pricing model (Level 2 inputs).

The County did not have any investments at June 30, 2021 that were valued using nonrecurring fair value measurements (Level 3 inputs).

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**STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTES TO THE FINANCIAL STATEMENTS – NOTE 4 (CONTINUED)

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:

	<u>General Fund</u>	<u>Developer Fees *</u>	<u>Corrections Operations</u>	<u>Capital Outlay GRT</u>	<u>Non-Major Funds</u>	<u>Total</u>
RECEIVABLES						
Accounts	\$ 295,613	\$ -	\$ 4,066,311	\$ -	\$ 4,243,157	\$ 8,605,081
Taxes	6,976,141	-	-	2,183,866	8,867,938	18,027,945
Interest	464,514	-	-	-	33,219	497,733
Grantor and other	89,341	-	23,858	-	1,658,614	1,771,813
Mortgage notes	-	14,327,215	-	-	-	14,327,215
Down payment assistance	-	1,083,721	-	-	-	1,083,721
	<u>7,825,609</u>	<u>15,410,936</u>	<u>4,090,169</u>	<u>2,183,866</u>	<u>14,802,928</u>	<u>44,313,508</u>
Less:						
Allowance	<u>(226,686)</u>	<u>(1,025,894)</u>	<u>(3,572,355)</u>	<u>-</u>	<u>(3,005,424)</u>	<u>(7,830,359)</u>
Total	<u>\$ 7,598,923</u>	<u>\$ 14,385,042</u>	<u>\$ 517,814</u>	<u>\$ 2,183,866</u>	<u>\$ 11,797,504</u>	<u>\$ 36,483,149</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 and Housing Services funds are the only proprietary funds with allowances as follows:

	<u>Utilities</u>	<u>Housing Services</u>	<u>Total</u>
RECEIVABLES			
Rentals and charges for services and sales	\$ 1,200,219	\$ 230,697	\$ 1,430,916
Grantor and other	-	7,780	7,780
Allowance	<u>(752,384)</u>	<u>(172,558)</u>	<u>(924,942)</u>
Total	<u>\$ 447,835</u>	<u>\$ 65,919</u>	<u>\$ 513,754</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

**STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTES TO THE FINANCIAL STATEMENTS – NOTE 4 (CONTINUED)

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:

	<u>General Fund</u>	<u>Developer Fees</u>	<u>Non-Major Funds</u>	<u>Total</u>
DEFERRED INFLOWS				
Unavailable				
Delinquent property				
taxes	\$ 1,985,149	\$ -	\$ 387,931	\$ 2,373,080
Mortgage notes	-	14,385,042	-	14,385,042
Total	<u>\$ 1,985,149</u>	<u>\$ 14,385,042</u>	<u>\$ 387,931</u>	<u>\$ 16,758,122</u>

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**STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTES TO THE FINANCIAL STATEMENTS – NOTE 5

NOTE 5 – CAPITAL ASSETS

A summary of capital asset activity for the current fiscal year follows:

Governmental Activities:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers / Adjustments</u>	<u>Ending Balance</u>
Capital assets not being depreciated:					
Land	\$ 42,526,782	\$ 158,163	\$ -	\$ -	\$ 42,684,945
Right of way land	10,109,940	-	-	-	10,109,940
Construction in progress	16,997,581	18,379,590	-	(28,084,610)	7,292,561
Total capital assets not being depreciated	<u>69,634,303</u>	<u>18,537,753</u>	<u>-</u>	<u>(28,084,610)</u>	<u>60,087,446</u>
Assets being depreciated:					
Buildings and improvements	236,327,917	1,608,426	(3,086)	14,463,290	252,396,547
Infrastructure	95,544,465	2,047,062	-	1,914,478	99,506,005
Vehicles, furniture, fixtures, and equipment	81,596,505	6,986,377	(2,913,841)	(3,000)	85,666,041
Total assets being depreciated:	<u>413,468,887</u>	<u>10,641,865</u>	<u>(2,916,927)</u>	<u>16,374,768</u>	<u>437,568,593</u>
Less: accumulated depreciation					
Buildings and improvements	(69,247,788)	(6,182,535)	2,185	-	(75,428,138)
Infrastructure	(38,686,989)	(3,410,432)	-	-	(42,097,421)
Vehicle, furniture, fixtures, and equipment	(59,120,731)	(6,588,981)	2,843,673	-	(62,866,039)
Total accumulated depreciation	<u>(167,055,508)</u>	<u>(16,181,948)</u>	<u>2,845,858</u>	<u>-</u>	<u>(180,391,598)</u>
Total assets being depreciated, net	<u>246,413,379</u>	<u>(5,540,083)</u>	<u>(71,069)</u>	<u>16,374,768</u>	<u>257,176,995</u>
Capital assets, net	<u>\$ 316,047,682</u>	<u>\$ 12,997,670</u>	<u>\$ (71,069)</u>	<u>\$ (11,709,842)</u>	<u>\$ 317,264,441</u>

Depreciation expense was charged to governmental functions / programs as follows:

Governmental activities:	
General government	\$ 4,276,613
Public safety	6,135,801
Culture and recreation	1,647,117
Public works	1,164,325
Highways and streets	2,692,223
Health and welfare	265,869
Total depreciation expense – governmental activities	<u>\$ 16,181,948</u>

**STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTES TO THE FINANCIAL STATEMENTS – NOTE 5 (CONTINUED)

Business-type Activities:

UTILITIES

	Beginning Balance	Additions	Deletions	Transfers / Adjustments	Ending Balance
Capital assets not being depreciated:					
Land	\$ 183,307	\$ -	\$ -	\$ -	\$ 183,307
Water rights	25,574,200	-	-	-	25,574,200
Construction in progress	-	-	-	-	-
Total capital assets not being depreciated	<u>25,757,507</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,757,507</u>
Assets being depreciated:					
Buildings and improvements	48,612	-	-	-	48,612
Water systems	134,652,910	2,348,924	-	11,283,698	148,285,532
Vehicles, furniture, fixtures, and equipment	1,254,891	124,312	(7,060)	-	1,372,143
Total assets being depreciated:	<u>135,956,413</u>	<u>2,473,236</u>	<u>(7,060)</u>	<u>11,283,698</u>	<u>149,706,287</u>
Less: accumulated depreciation					
Buildings and improvements	(20,908)	(521)	-	-	(21,429)
Water systems	(24,468,267)	(2,526,064)	-	-	(26,994,331)
Vehicles, furniture, fixtures, and equipment	(835,740)	(104,146)	7,060	-	(932,826)
Total accumulated depreciation	<u>(25,324,915)</u>	<u>(2,630,731)</u>	<u>7,060</u>	<u>-</u>	<u>(27,948,586)</u>
Total assets being depreciated, net	<u>110,631,498</u>	<u>(157,495)</u>	<u>-</u>	<u>11,283,698</u>	<u>121,757,701</u>
Capital assets, net	<u>\$ 136,389,005</u>	<u>\$ (157,495)</u>	<u>\$ -</u>	<u>\$ 11,283,698</u>	<u>\$ 147,515,208</u>

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**STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTES TO THE FINANCIAL STATEMENTS – NOTE 5 (CONTINUED)

HOUSING SERVICES

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers / Adjustments</u>	<u>Ending Balance</u>
Capital assets not being depreciated:					
Land	\$ 1,600,497	\$ -	\$ -	\$ -	\$ 1,600,497
Construction in progress	421,953	-	-	(412,360)	9,593
Total capital assets not being depreciated	<u>2,022,450</u>	<u>-</u>	<u>-</u>	<u>(412,360)</u>	<u>1,610,090</u>
Assets being depreciated:					
Buildings and improvements	8,840,036	-	-	835,504	9,675,540
Vehicles, furniture, fixtures, and equipment	272,667	-	-	3,000	275,667
Total assets being depreciated:	<u>9,112,703</u>	<u>-</u>	<u>-</u>	<u>838,504</u>	<u>9,951,207</u>
Less: accumulated depreciation					
Buildings and improvements	(4,488,874)	(243,797)	-	-	(4,732,671)
Vehicles, furniture, fixtures, and equipment	(272,667)	(84)	-	-	(272,751)
Total accumulated depreciation	<u>(4,761,541)</u>	<u>(243,881)</u>	<u>-</u>	<u>-</u>	<u>(5,005,422)</u>
Total assets being depreciated, net	<u>4,351,162</u>	<u>(243,881)</u>	<u>-</u>	<u>838,504</u>	<u>4,945,785</u>
Capital assets, net	<u>\$ 6,373,612</u>	<u>\$ (243,881)</u>	<u>\$ -</u>	<u>\$ 426,144</u>	<u>\$ 6,555,875</u>
Capital assets, net - business-type activities	<u>\$ 142,762,617</u>	<u>\$ (401,376)</u>	<u>\$ -</u>	<u>\$ 11,709,842</u>	<u>\$ 154,071,083</u>

Depreciation expense was charged to business-type activities' functions / programs as follows:

Business-type activities:	
Utilities	\$ 2,630,731
Housing Services	<u>243,881</u>
Total depreciation expense – business-type activities	<u>\$ 2,874,612</u>

Construction Commitments – At year end, the County had contractual commitments related to capital projects for the construction of upgrades to the Santa Fe County Public Safety Facility, the Pojoaque Basin Regional Water System, the Eldorado/Canoncito Water System Improvement, the Quill Wastewater Treatment Plant, the Adult Detention Facility Renovation, the Behavioral Health Triage Center, Eldorado Fire Station #1, the La Puebla Fire Station #1, and other various projects. At year end, the County had spent approximately \$25.1 million on construction projects and had estimated remaining contractual commitments of approximately \$11.1 million. These projects are being funded primarily with bond proceeds, grants and capital outlay gross receipts taxes.

**STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTES TO THE FINANCIAL STATEMENTS – NOTE 6

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 \$759,541 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:		
2022	\$	70,106
2023		71,749
2024		73,442
2025		75,187
2026		62,990
2027-2031		202,374
2032-2036		163,880
2037-2041		184,202
2042-2043		<u>21,084</u>
Total minimum payments required	\$	<u><u>925,014</u></u>

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STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTES TO THE FINANCIAL STATEMENTS – NOTE 7

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. Because 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 \$995,636 reported as landfill closure and post-closure care liability at year end represents management's estimate of the costs for standard monitoring and compliance to 2030.

Annual ground water monitoring has demonstrated the County is in compliance regarding ground water contamination regulations. The County is required to perform monitoring of the ground water every five years. Current year expenditures of \$18,532 were paid by the General Fund. The County estimates it will not expend any significant monies for post-closure costs in the next fiscal year. This estimate is based on what it would cost to perform all closure and post-closure care in fiscal year 2021. 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.

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STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTES TO THE FINANCIAL STATEMENTS – NOTE 8

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 \$6,660,000.

The County issued \$7,400,000 of tax-exempt variable rate and \$2,965,000 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 amount of bonds outstanding was \$5,000,000.

Total conduit debt outstanding at June 30, 2021, was \$11,660,000. 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.

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**STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTES TO THE FINANCIAL STATEMENTS – NOTE 9

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.

Sinking fund requirements for the Correctional System and Gross Receipts Tax (GRT) Revenue Bonds are: 1) 10.0% of the original principal amount of the bonds; or 2) the maximum annual debt service of the bonds; or 3) 125.0% 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:

<u>Purpose</u>	<u>Original Amount Issued</u>	<u>Interest Rates</u>	<u>Maturity</u>	<u>Balance June 30, 2021</u>	<u>Due Within one Year</u>
Governmental activities:					
General Obligation Bonds:					
GOB Series 2011 – Refund 2001A and Road, Fire, Water, OS, Transfer Stations	\$ 17,500,000	2.5% to 4.0%	7/1/2026	\$ 1,000,000	\$ 1,000,000
GOB Series 2013 – Road, Water	19,000,000	2.0% to 4.0%	7/1/2028	15,125,000	1,000,000
GOB Series 2015 – Refunding 2005A, 2007A and B, and Road, Water, OS	47,220,000	2.7% to 5.0%	7/1/2030	36,665,000	3,570,000
GOB Series 2016 – Refunding 2008, and Road, Water, OS	24,860,000	2.0% to 5.0%	7/1/2031	16,620,000	3,225,000
GOB Series 2017 – Refunding 2009, and Road, Fire, Water, OS, Health	27,755,000	2.6% to 5.0%	7/1/2033	24,430,000	1,960,000
GOB Series 2018 – Road, Water, Public Safety, and OS	12,985,000	3.125% to 5.0%	7/1/2035	10,835,000	450,000
GOB Series 2021 – Refunding 2011, and Road, OS, and Water	24,445,000	1.150% - 4.0%	7/1/2035	<u>24,445,000</u>	<u>2,900,000</u>
Total general obligation bonds				<u>129,120,000</u>	<u>14,105,000</u>

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**STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTES TO THE FINANCIAL STATEMENTS – NOTE 9 (CONTINUED)

<u>Purpose (continued)</u>	<u>Original Amount Issued</u>	<u>Interest Rates</u>	<u>Maturity</u>	<u>Balance June 30, 2021</u>	<u>Due Within one Year</u>
Revenue Bonds:					
Correctional System 1997	\$ 30,000,000	5.0% to 6.0%	2/1/2027	\$ 11,050,000	\$ 1,585,000
Sheriff's Facility – 1997A	6,000,000	5.0% to 6.0%	2/1/2027	2,080,000	300,000
2016 Series GRT – Administrative Building and Refunding 2008	30,365,000	2.0% to 5.0 %	6/1/2035	25,140,000	1,595,000
2017 Series Capital Outlay GRT Refunding 2009, 2010A, and 2010B	25,470,000	2.0% to 5.0%	6/1/2030	22,935,000	2,110,000
2019 Series GRT Improvement – Administrative Building, Roads, and ADA Compliance	28,520,000	3.125% to 5.0%	6/1/2039	<u>26,645,000</u>	<u>1,010,000</u>
Total revenue bonds				<u>87,850,000</u>	<u>6,600,000</u>
Total				<u>\$ 216,970,000</u>	<u>\$ 20,705,000</u>

General Obligation Bonds – purposes

The County issues General Obligation Bonds for Road (acquire, construct, design, equip, and improve roads within Santa Fe County), Fire (acquire, construct, design, equip, and improve fire safety facilities within Santa Fe County), Water (acquire real property and necessary water rights, construct, design, equip, rehabilitate, and improve water projects within Santa Fe County), Open Space (OS) (acquire, design, construct, equip, restore, and improve open space, trails and parks within Santa Fe County), Transfer Stations (acquire, construct, design, equip, rehabilitate, and improve waste transfer stations within Santa Fe County), and Health (acquire, construct, design, equip, and improve community health facilities within Santa Fe County). Refunding of prior General Obligation Bonds is reflected in the schedule.

Revenue Bonds – purposes

Correctional System 1997 Bonds were used to construct the Adult Detention Facility in Santa Fe County. Sheriff's Facility – 1997A Bonds were used to construct the Sheriff's Administration Building. Series 2010A and 2010B Bonds were used for the Buckman Direct Diversion which is used to supply water to Santa Fe County. Series 2016 Bonds were used to construct and renovate County Administration Buildings. Series 2017 Bonds were used to refund Series 2009, 2010A, and 2010B bonds. Series 2019 Bonds were used for the County Administration Complex and related facilities. Refunding of prior Revenue Bonds is reflected in the schedule.

Pledged revenues – governmental activities

The County has pledged future gross receipts tax revenues to repay outstanding revenue bonds of \$87,850,000 as of June 30, 2021. 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 each issuance. The 1997 Correctional Facility Bond, the 1997A Sheriff's Facility Bond, 2008 Judicial Center Revenue and the 2016 Series Gross Receipts Tax

STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTES TO THE FINANCIAL STATEMENTS – NOTE 9 (CONTINUED)

Improvement and Refunding 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 including debt service. The pledged revenue is 1.69 times the amount of debt service in the subsequent fiscal year for the bonds which averages \$4,048,756 per year over the next 10 years. Thus, the total pledge requirement is approximately \$6,834,883 per year or 51.7% of the 5/16th tax increments annually (based on fiscal year 2020 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 2016 Series will mature in fiscal year 2035 with an optional call date of June 1, 2025.

The two other revenue bonds described, the 2017 Series and the 2019 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 1.67 times the amount of debt service for the bonds in the subsequent fiscal year which averages \$4,753,111 per year over the next 10 years. Thus, the total pledge requirement is approximately \$7,951,158 or 50.2% of the capital outlay gross receipts tax annually (based on fiscal year 2020 collections). The revenue pledge will remain in place until the bonds mature or they are called. The 2017 Series matures in fiscal year 2030 with an optional call date of June 1, 2027. The 2019 Series matures in fiscal year 2039 with an optional call date of June 1, 2027.

Refunding – governmental activities

2015 County Issued Bonds

The County issued \$39,220,000 in refunding bonds through GOB Series 2015, with an effective interest rate of 2.1% 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 4.2%, 4.4%, and 4.2%, 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 and provided 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 eight years by an average of \$440,000 per year with a savings in debt service payments to the County of \$5,679,464. The County recognized an economic gain of \$5,120,207. The 2007A and 2007B GOB Series were advance refunded with the call date and subsequent redemption, both dated July 1, 2016.

2016 County Issued Bonds

The County issued \$24,645,000 through Series 2016 GRT bonds to advance refund revenue bonds, with an effective interest rate of 2.2%. The revenue bond advance refunded the 2008 Gross Receipts Revenue bond that had an average interest rate of 4.9%. The total refunded principle was \$24,305,000 for the revenue bond. The net proceeds of \$26,389,550 of the advance refunding included \$1,774,550

STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTES TO THE FINANCIAL STATEMENTS – NOTE 9 (CONTINUED)

net bond premium and were deposited with an escrow agent and invested in State and Local Government Securities. The securities were deposited in an irrevocable trust with an escrow agent to pay interest when due and to redeem the callable maturities of Series 2008 Revenue Bond on their call date of July 1, 2018. Therefore, the gross receipts tax revenue bond is reflected as being defeased and the liability has been removed from the government-wide financial statements. The advance refunding was for the purpose of generating savings in debt service payments to the County of \$5,938,076. The County recognized an economic gain of \$4,625,608. The 2008 Gross Receipts Revenue Series was advance refunded with the call date and subsequent redemption, which both occurred on June 1, 2018.

The County issued \$16,860,000 through GOB Series 2016 to refund bonds, with an effective interest rate of 1.5%. The bonds were issued to advance refund the 2008 GOB Series bond that had an average interest rate of 4.1%. The total refunded principal was \$18,400,000 for the bond. The net proceeds of \$19,649,349 from the advance refunding, which included \$2,789,349 net bond premium, were deposited with an escrow agent and invested in State and Local Government Securities. The securities were deposited in an irrevocable trust with an escrow agent to provide for payment of the refunded bonds on the call date of July 1, 2018. Therefore, the general obligation bond is reflected as being defeased and the liability has been removed from the government-wide financial statements. The advance refunding was carried out to reduce payments by an average of \$175,000 per year over the next eight years with a savings in debt service payments to the County of \$1,408,542. The County recognized an economic gain of \$1,297,951. At year end, \$18,400,000 of the defeased bonds were still outstanding. The 2008 GOB Series was advance refunded with the call date and subsequent redemption which both occurred on July 1, 2018.

2017 County Issued Bonds

The County issued \$5,740,000 through GOB Series 2017 to refund bonds, with an effective interest rate of 1.5%. The bond was issued to advance refund the 2009 GOB Series bond that had an average interest rate of 4.1%. The total refunded principal was \$6,250,000 for the bond. The net proceeds of \$6,601,320 of the advance / refunding, which include \$935,480 bond premium were deposited with an escrow agent and invested in State and Local Government Securities. The securities were deposited in an irrevocable trust with an escrow agent to provide for payment of the refunded bond on the call date of July 1, 2019. Therefore, the general obligation bond is reflected as being defeased, and the liability has been removed from the government-wide financial statements. The advanced refunding was carried out to reduce payments by an average of \$68,000 per year over the next seven years with a savings in debt service payments to the County of \$475,698. The County recognized an economic gain of \$429,891. At year end, \$6,250,000 of the defeased bonds was still outstanding. The 2009 GOB Series was advance refunded with the call date and subsequent redemption occurring on July 1, 2019.

The County issued \$25,470,000 through Capital Outlay GRT Series 2017 to refund bonds, with an effective interest rate of 2.4%. The bond was issued to advance refund the 2009 GRT Series, 2010A GRT Series, and 2010B GRT Series bonds that had a combined average interest rate of 4.2%. The total refunded principal was \$26,260,000 for the bonds. The net proceeds of \$28,162,006 of the advanced refunding, which include \$3,151,668 bond premium, were deposited with an escrow agent

**STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTES TO THE FINANCIAL STATEMENTS – NOTE 9 (CONTINUED)

and invested in State and Local Government Securities. The securities were deposited in an irrevocable trust with an escrow agent to provide for payment of the refunded bond on the call dates of June 1, 2019 and June 1, 2020. Therefore, the gross receipts tax bonds are reflected as being defeased, and the liability has been removed from the government-wide financial statements. The advance refunding was carried out to reduce payments by a combined average of \$190,000 per year over the next 13 years with a savings in debt service payments to the County of \$2,462,575. The County recognized an economic gain of \$2,139,847. At year end, \$26,260,000 of the defeased bonds were still outstanding. The 2009 GRT Series, 2010A GRT Series, and 2010B GRT Series bonds were advance refunded with the call date and subsequent redemption occurring on June 1, 2019 and June 1, 2020.

2021 County Issued Bonds

The County issued \$4,445,000 through GOB Series 2021 to refund bonds, with an effective interest rate of 4.0%. The bond was issued to refund the 2011 GOB Series bond that had an average interest rate of 3.9%. The total refunded principal was \$4,750,000 for the bond. The net proceeds of \$4,851,959 of the refunding, which include \$406,959 bond premium were deposited with an escrow agent and invested in State and Local Government Securities. The securities were deposited in an irrevocable trust with an escrow agent to provide for payment of the refunded bond on the call date of July 1, 2021. Therefore, the general obligation bond is reflected as being defeased, and the liability has been removed from the government-wide financial statements. The refunding was carried out to reduce payments by an average of \$68,040 per year over the next six years with a savings in debt service payments to the County of \$408,241. The County recognized an economic gain of \$395,506. At year end, \$4,750,000 of the defeased bonds was still outstanding. The 2011 GOB Series was refunded with the call date and subsequent redemption occurring on July 1, 2021.

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
2022	\$ 20,705,000	\$ 7,724,196
2023	19,675,000	6,991,731
2024	19,825,000	6,025,231
2025	20,465,000	5,045,881
2026	21,975,000	4,130,994
2027-2031	75,555,000	10,602,075
2032-2036	33,090,000	3,109,297
2037-2039	<u>5,680,000</u>	<u>399,863</u>
Total	<u>\$ 216,970,000</u>	<u>\$ 44,029,268</u>

**STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTES TO THE FINANCIAL STATEMENTS – NOTE 10

NOTE 10 – CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the current fiscal year was as follows:

Governmental Activities:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
General obligation bonds	\$ 119,705,000	\$ 24,445,000	\$ (15,030,000)	\$ 129,120,000	\$ 14,105,000
Revenue bonds	94,165,000	-	(6,315,000)	87,850,000	6,600,000
Landfill closure and post- closure costs	1,014,168	-	(18,532)	995,636	-
Compensated absences	3,773,263	3,199,858	(3,363,447)	3,609,674	3,609,674
Unamortized premiums, discounts	15,177,882	1,675,654	(1,249,972)	15,603,564	1,264,007
Net pension liability	105,623,671	16,363,617	(5,298,910)	116,688,378	-
Net OPEB liability	32,821,758	6,404,827	-	39,226,585	-
Total	<u>\$ 372,280,742</u>	<u>\$ 52,088,956</u>	<u>\$ (31,275,861)</u>	<u>\$ 393,093,837</u>	<u>\$ 25,578,681</u>

Business-type Activities:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Net pension liability	\$ 3,159,110	\$ 489,421	\$ (158,486)	\$ 3,490,045	\$ -
Net OPEB liability	1,016,784	198,416	-	1,215,200	-
Total	<u>\$ 4,175,894</u>	<u>\$ 687,837</u>	<u>\$ (158,486)</u>	<u>\$ 4,705,245</u>	<u>\$ -</u>

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**STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTES TO THE FINANCIAL STATEMENTS – NOTE 11

NOTE 11 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

At year end, three 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:

	<u>Receivables</u>	<u>Payables</u>
Major Funds:		
General Fund	\$ 583,818	\$ -
Total major funds	583,818	-
Non-Major Funds:		
Housing Capital Improvement Fund	-	135,894
Road Projects Fund	-	162,583
State Appropriations and Other Projects	-	285,341
Total non-major funds	-	583,818
Total	\$ 583,818	\$ 583,818

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.

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**STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTES TO THE FINANCIAL STATEMENTS – NOTE 11 (CONTINUED)

Interfund transfers for the year ended June 30, 2021, are listed as follows:

	Transfers
Transfers from General Fund to:	
Road Maintenance Fund	\$ 4,000,000
EMS Health Care Fund	885,322
Fire Operations Fund	6,100,000
Law Enforcement Operations Fund	14,000,000
Corrections Operations Fund	15,428,423
GRT Revenue Bond Debt Service Fund	2,868,970
Utilities Fund	117,452
Self-Insurance Fund	600,000
Total General Fund	44,000,167
Transfers from Corrections Fund to	
Corrections Operations Fund	100,000
Transfers from Hold Harmless GRT Fund to	
Gross Receipts Tax Revenue Bond Fund	2,024,058
Transfer from Hold Harmless GRT 2nd 1/8th Fund to:	
Health Care Assistance Program Fund	1,105,977
Fire Operations Fund	789,984
Law Enforcement Operations Fund	631,987
Corrections Operations Fund	631,987
Total Hold Harmless GRT 2nd 1/8th Fund	3,159,935
Transfers from Environmental GRT Fund to	
General Fund	509,103
Transfer from Correctional GRT Fund to	
Corrections Operations Fund	4,461,262
Transfer from Indigent Hospital Fund to	
Health Care Assistance Program Fund	1,000,000
Transfer from Economic Development Fund to	
General Fund	300,000

**STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTES TO THE FINANCIAL STATEMENTS – NOTE 11 (CONTINUED)

	<u>Transfers (Continued)</u>
Transfer from Alcohol Programs Fund to:	
General Fund	\$ 15,000
Law Enforcement Operations Fund	90,000
Corrections Operations Fund	<u>-</u>
Total Alcohol Programs Fund	<u>105,000</u>
Transfer from Fire Operations Fund to	
Emergency Communications Operations Fund	3,895,839
Transfers from Corrections Operations Fund to	
Jail Revenue Bond Debt Service Fund	2,814,678
Transfer from Capital Outlay GRT Fund to:	
GRT Revenue Bond Service Fund	<u>3,037,100</u>
Total Transfers Government and Enterprise Funds	<u><u>\$ 65,407,142</u></u>

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**STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTES TO THE FINANCIAL STATEMENTS – NOTE 12

NOTE 12 – 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, 2021, are as follows:

	<u>Major Fund Capital Projects Capital Outlay GRT</u>	<u>Non-Major Other Governmental Funds</u>	<u>Total</u>
Health Community	\$ -	\$ 1,485,000	\$ 1,485,000
Fire Station Improvements		218,352	218,352
New Fire/EMS Apparatus	-	1,231,292	1,231,292
Open Space Projects	-	278,175	278,175
Road Paving - Various Projects	-	225,937	225,937
SCADA System	300,000	-	300,000
Soccer Complex	500,000	-	500,000
Water/Wastewater System Improvements	<u>547,355</u>	<u>4,749,358</u>	<u>5,296,713</u>
Total	<u>\$ 1,347,355</u>	<u>\$ 8,188,114</u>	<u>\$ 9,535,469</u>

Compliance – Amounts received or receivable from grantor agencies (principally the federal government) are subject to audit and adjustment by grantor agencies. 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.

Lawsuits – The County is a defendant in a number of lawsuits as of June 30, 2021. It is the opinion of management and County counsel that the amount of losses resulting from these remaining litigations at June 30, 2021, would not be material to the financial position of the County.

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**STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTES TO THE FINANCIAL STATEMENTS – NOTE 13

NOTE 13 – 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 Counties (NMC), 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 NMC for its general and law enforcement liability, excess liability, automobile, property and workers' compensation insurance coverage. The agreement for formation of the NMC provides that NMC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of amounts that range from \$250,000 for property to \$1,000,000 for other liability claims. The County carries commercial insurance for employee accident insurance as well as for medical malpractice, builders risk, pollution and temporary use liability.

Employee Group Coverage

Beginning January 1, 2017, the County began offering all regular and limited-term employees the choice of two medical insurance options, which are HMO and Preferred Provider, both provided through Presbyterian Health Services, and dental insurance provided by Delta Dental. The County pays 80.0% of the premium for employees that earn \$30,000 or less annually; 75.0% of the premium for employees that earn between \$30,001 to \$50,000 annually; 70.0% of the premium for employees that earn between \$50,001 and \$70,000 annually; and 65.0% of the premium for employees earning above \$70,001 annually. The County reports its self-insurance programs in the internal service fund. Amounts are charged to the departments of the County to provide sufficient resources to cover claims incurred and to pay the insurance service agent's administrative fee. The County maintains specific stop loss coverage for individual claims in excess of \$150,000.

The following schedule represents the changes in claims liability for fiscal years 2021 and 2020:

<u>Self-Insured Claims Liability</u>	<u>Balance at 6/30/2021</u>	<u>Balance at 6/30/2020</u>
Beginning Liability	\$ 1,120,106	\$ 1,093,878
Claims Incurred and Changes in Estimates	6,885,953	7,900,248
Claims Paid	<u>(7,300,059)</u>	<u>(7,874,020)</u>
Ending Liability	<u>\$ 706,000</u>	<u>\$ 1,120,106</u>

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STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTES TO THE FINANCIAL STATEMENTS – NOTE 14

NOTE 14 – PENSION PLAN – PUBLIC EMPLOYEES RETIREMENT ASSOCIATION

Plan description. The Public Employees Retirement Fund (PERA) 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). 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), each employee and elected official of every affiliated public employer is required to be a member in the PERA Fund, unless specifically excluded.

PERA issues a publicly-available financial report that can be obtained at <http://saonm.org/> using the Audit Report Search function for agency 366.

Benefits Provided. The plan provides for retirement benefits, disability benefits, survivor benefits and cost-of-living adjustments to plan members and beneficiaries. Effective July 1, 2013, new legislation enabled two benefit tiers under each PERA coverage plan. The coverage plans include Municipal General, Municipal Police and Municipal Fire Plans. Members are eligible to retire when they meet the age and service credit requirement for the plan in which they participate. Plan members are required to contribute between 13.15%-17.80% of their gross salary, depending on the specific plan type and salary range. The County is required to contribute between 9.80%-21.90% of the gross covered salary, depending on the specific plan type.

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 2021 for the various PERA coverage options, for both Tier I and Tier II, refer to Note 1C in PERA's fiscal year 2020 financial statements for a table of all retirement plans and required contribution rates. 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 \$5,096,800 and employer paid member benefits that were "picked up" by the employer were approximately \$4,697,237 for the year ended June 30, 2021.

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, 2019. The PERA pension liability amounts for each division were rolled forward from the valuation date to the plan year ending June 30, 2020. Therefore, the employer's portion was

STATE OF NEW MEXICO
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NOTES TO FINANCIAL STATEMENTS
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NOTES TO THE FINANCIAL STATEMENTS – NOTE 14 (CONTINUED)

established as of the measurement date of June 30, 2019. The liability is expected to be liquidated by the General Fund, Utilities Proprietary Fund and Housing Services Proprietary Fund in which salary expenditures occur.

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, 2020. Only employer contributions for the pay period end dates that fell within the period of July 1, 2019, to June 30, 2020, were included in the total contributions for a specific employer. Regular and any adjustment contributions that applied to fiscal year 2020 are included in the total contribution amounts. In the event that an employer is behind in reporting its required contributions to PERA, an estimate of the 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, 2021, the County reported a liability of \$70,573,711 for its proportionate share of the net pension liability. At June 30, 2021, the County's proportion was 3.4899%, which was 0.1135% less than its proportion measured as of June 30, 2020.

For the year ended June 30, 2021, the County recognized PERA Fund Division Municipal General pension expense of \$2,843,796. At June 30, 2021, the County reported PERA Fund Division Municipal General deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

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**STATE OF NEW MEXICO
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NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTES TO THE FINANCIAL STATEMENTS – NOTE 14 (CONTINUED)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,955,765	\$ -
Changes of assumptions	1,305,757	-
Net difference between projected and actual earnings on pension plan investments	12,905,816	-
Changes in proportion and differences between the County's contributions and proportionate share of contributions	411,844	1,307,752
County's contributions subsequent to the measurement date	3,310,318	-
Total	\$ 19,889,500	\$ 1,307,752

The County reported \$3,310,318 as deferred outflows of resources related to pensions resulting from the PERA Fund Division Municipal General contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. 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:		
2022	\$	4,706,843
2023		4,015,074
2024		3,382,837
2025		3,166,676
Total	\$	15,271,430

For PERA Fund Division Municipal Police at June 30, 2021, the County reported a liability of \$18,603,976 for its proportionate share of the net pension liability. At June 30, 2021, the County's proportion was 2.1661%, which was 0.0267% lower than its proportion measured as of June 30, 2020.

For the year ended June 30, 2021, the County recognized PERA Fund Division Municipal Police pension expense of (\$9,311). At June 30, 2021, the County reported PERA Fund Division Municipal Police deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

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**STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTES TO THE FINANCIAL STATEMENTS – NOTE 14 (CONTINUED)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,081,095	\$ -
Changes of assumptions	440,554	-
Net difference between projected and actual earnings on pension plan investments	3,193,229	-
Changes in proportion and differences between the County's contributions and proportionate share of contributions	119,061	469,285
County's contributions subsequent to the measurement date	974,198	-
Total	\$ 5,808,137	\$ 469,285

The County reported \$974,198 as deferred outflows of resources related to pensions resulting from the PERA Fund Division Municipal Police contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. 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:	
2022	\$ 1,479,541
2023	1,076,059
2024	1,025,085
2025	783,970
Total	\$ 4,364,655

For PERA Fund Division Municipal Fire at June 30, 2021, the County reported a liability of \$31,000,736 for its proportionate share of the net pension liability. At June 30, 2021, the County's proportion was 4.0986%, a 0.2968% lower in its proportion measured as of June 30, 2020.

For the year ended June 30, 2021, the County recognized PERA Fund Division Municipal Fire pension expense of \$2,024,061. At June 30, 2021, the County reported PERA Fund Division deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

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NOTES TO FINANCIAL STATEMENTS
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NOTES TO THE FINANCIAL STATEMENTS – NOTE 14 (CONTINUED)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 687,289	\$ -
Changes of assumptions	371,524	-
Net difference between projected and actual earnings on pension plan investments	2,869,221	-
Changes in proportion and differences between the County's contributions and proportionate share of contributions	2,989,438	1,459,265
County's contributions subsequent to the measurement date	1,172,879	-
Total	\$ 8,090,351	\$ 1,459,265

The County reported \$1,172,879 as deferred outflows of resources related to pensions resulting from the PERA Fund Division Municipal Fire contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. 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:		
	2022	\$ 2,505,894
	2023	1,767,260
	2024	480,566
	2025	704,488
Total		\$ 5,458,208

Total pension expense recognized for Fiscal Year 2021 for all membership groups the County participates in was \$4,858,546.

Actuarial Assumptions. As described above, the total pension liability, net pension liability, and certain sensitivity information are based on an actuarial valuation performed as of June 30, 2019. Then each PERA Fund member group pension liability was rolled forward from the valuation date to the Plan year ending June 30, 2020. These assumptions were adopted by the Public Employees Retirement Board for use in the June 30, 2020, actuarial valuation.

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NOTES TO FINANCIAL STATEMENTS
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NOTES TO THE FINANCIAL STATEMENTS – NOTE 14 (CONTINUED)

Actuarial valuation date	June 30, 2019
Actuarial cost method	Entry age normal
Amortization method	Level percentage of pay
Amortization period	Solved for based on statutory rates
Actuarial assumptions:	
• Investment rate of return	7.25% annual rate, net of investment expense
• Projected benefit payment	100 years
• Payroll growth	3.00%
• Projected salary increases	3.25% to 13.50% annual rate
• Includes inflation at	2.50% 2.75% all other years
• Mortality Assumption	The mortality assumptions are based on the RPH-2014 Blue Collar Mortality Table with female ages set forward one year. Future improvement in mortality rates is assumed using 60.00% of the MP-2017 projection scale generationally. For non-public safety groups, 25.00% of in-service deaths are assumed to be duty related and 35.00% are assumed to be duty-related for public safety groups.
• Experience Study Dates	July 1, 2008 to June 30, 2017 (demographic) and July 1, 2013 through June 20, 2017 (economic).

The long-term expected rate of return on pension plan investments was determined using 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. These ranges are combined to produce the long-term expected rate of return by weighing 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:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	35.50%	5.90%
Risk Reduction and Mitigation	19.50%	1.00%
Credit Oriented Fixed Income	15.00%	4.20%
Real Assets to include Real Estate Equity	20.00%	6.00%
Multi-Risk Allocation	10.00%	6.40%
	<u>100.00%</u>	

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NOTES TO THE FINANCIAL STATEMENTS – NOTE 14 (CONTINUED)

Discount Rate. The discount rate used to measure the total pension liability is 7.25%. 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 GASB Statement No. 67. Therefore, the 7.25% 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 presents the net pension liability of PERA Fund, calculated using the discount rate of 7.25%, as well as what PERA Fund’s net pension liability would be if it were calculated using a discount rate that is 1% point lower (6.25%) or 1 - percentage - point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
PERA Fund Municipal General Division County’s proportionate share of the net pension liability	\$ 101,043,194	\$ 70,573,711	\$ 45,308,373
PERA Fund Municipal Police Division County’s proportionate share of the net pension liability	\$ 26,698,498	\$ 18,603,976	\$ 11,979,043
PERA Fund Municipal Fire Division County’s proportionate share of the net pension liability	\$ 40,118,996	\$ 31,000,736	\$ 23,506,228

Pension Plan Fiduciary Net Position. Detailed information about the pension plan’s fiduciary net position is available in the separately issued fiscal year 2020 PERA financial report.

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**STATE OF NEW MEXICO
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NOTES TO FINANCIAL STATEMENTS
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NOTES TO THE FINANCIAL STATEMENTS – NOTE 15

NOTE 15 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS – STATE RETIREE HEALTHCARE PLAN

Plan Description. Employees of the County are provided with Postemployment Benefits Other than Pensions (OPEB) through the Retiree Health Care Fund (the Fund)—a cost-sharing multiple-employer defined benefit OPEB plan administered by the New Mexico Retiree Health Care Authority (NMRHCA). NMRHCA was formed February 13, 1990, under the New Mexico Retiree Health Care Act (the Act) of New Mexico Statutes Annotated, as amended (NMSA 1978), to administer the Fund under Section 10-7C-1-19 NMSA 1978. The Fund was created to provide comprehensive group health insurance coverage for individuals (and their spouses, dependents and surviving spouses) who have retired or will retire from public service in New Mexico.

NMRHCA is an independent agency of the State of New Mexico. The funds administered by NMRHCA are considered part of the State of New Mexico financial reporting entity and are OPEB trust funds of the State of New Mexico. NMRHCA’s financial information is included with the financial presentation of the State of New Mexico.

Benefits Provided. The Fund is a multiple employer cost sharing defined benefit healthcare plan that provides eligible retirees (including terminated employees who have accumulated benefits but are not yet receiving them), their spouses, dependents and surviving spouses and dependents with health insurance and prescription drug benefits consisting of a plan, or optional plans of benefits, that can be contributions to the Fund and by co-payments or out-of-pocket payments of eligible retirees.

Employees Covered by Benefit Terms. At June 30, 2020, the Fund’s measurement date, the following employees were covered by the benefit terms:

Plan membership	
Current retirees and surviving spouses	52,179
Inactive and eligible for deferred benefit	10,916
Current active members	91,082
	154,177
Active membership	
State general	17,097
State police and corrections	1,830
Municipal general	17,538
Municipal police	3,159
Municipal fire	1,966
Educational Retirement Board	49,492
	91,082

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NOTES TO THE FINANCIAL STATEMENTS – NOTE 15 (CONTINUED)

Contributions. Employer and employee contributions to the Fund total 3.00% for non-enhanced retirement plans and 3.75% of enhanced retirement plans of each participating employee’s salary as required by Section 10-7C-15 NMSA 1978. The contributions are established by statute and are not based on an actuarial calculation. All employer and employee contributions are non-refundable under any circumstance, including termination of the employer’s participation in the Fund. Contributions to the Fund from the County were \$901,319 for the year ended June 30, 2021.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB. At June 30, 2021, the County reported a liability of \$40,441,783 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2019. The County’s proportion of the net OPEB liability was based on actual contributions provided to the Fund for the year ending June 30, 2020. At June 30, 2020, the County’s proportion was 0.96315%. The liability is expected to be liquidated by the General Fund, Utilities Proprietary Fund and Housing Services Proprietary Fund in which salary expenditures occur.

For the year ended June 30, 2021, the County recognized OPEB expense of (\$2,143,844). At June 30, 2021 the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 7,181,378
Change in proportion	1,215,022	3,504,412
Changes of assumptions	7,939,011	7,182,185
Difference between actual and projected earnings on OPEB plan investments	220,537	-
Contributions made after the measurement date	901,319	-
Total	\$ 10,275,889	\$ 17,867,975

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**STATE OF NEW MEXICO
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NOTES TO THE FINANCIAL STATEMENTS – NOTE 15 (CONTINUED)

Deferred outflows of resources totaling \$901,319 represent the County’s contributions to the Fund made subsequent to the measurement date and will be recognized as a reduction of the net OPEB liability in the year ending June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

<u>Year ended June 30:</u>	
2022	\$ (3,756,999)
2023	(3,130,815)
2024	(1,582,256)
2025	(670,768)
2026	<u>647,434</u>
Total	<u>\$ (8,493,404)</u>

Actuarial Assumptions. The total OPEB liability was determined by an actuarial valuation using the following actuarial assumptions:

Actuarial valuation date	June 30, 2019
Actuarial cost method	Entry age normal, level percent of pay, calculated on individual employee basis
Asset valuation method	Market value of assets
Actuarial assumptions:	
• Inflation	2.50% for Public Employees Retirement Association of New Mexico
• Projected payroll increases	3.25% to 13.50%, based on years of service, including inflation
• Investment rate of return	7.25%, net of OPEB plan investment expense and margin for adverse deviation including inflation
• Health care cost trend rate	8.00% graded down to 4.50% over 14 years for Non-Medicare medical plan costs and 7.50% graded down to 4.50% over 12 years for Medicare medical plan costs
• Mortality	Public Employees Retirement Association of New Mexico members: RP-2014 Combined Healthy Mortality

Rate of Return. The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which the expected future real rates of return (net of investment fees and inflation) are developed for each major asset class. These returns 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, adding expected inflation and subtracting expected investment expenses and a risk margin. The target allocation and projected arithmetic real rates of return for each major

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NOTES TO THE FINANCIAL STATEMENTS – NOTE 15 (CONTINUED)

asset class, after deducting inflation, but before investment expenses, used in the derivation of the long-term expected investment rate of return assumptions.

The best estimates for the long-term expected rate of return is summarized as follows:

Asset	Target Allocation	Long-Term Rate of Return
U.S. Core Fixed Income	20.00%	2.10%
U.S. Equity – Large Cap	20.00%	7.10%
Non U.S. – Emerging Markets	15.00%	10.20%
Non U.S. – Developed Equities	12.00%	7.80%
Private Equity	10.00%	11.80%
Credit and Structured Finance	10.00%	5.30%
Real Estate	5.00%	4.90%
Absolute Return	5.00%	4.10%
U.S. Equity – Small/Mid Cap	3.00%	7.10%

Discount Rate. The discount rate used to measure the Fund’s total OPEB liability is 2.86% as of June 30, 2020. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at rates proportional to the actuary-determined contribution rates. For this purpose, employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs for future plan members and their beneficiaries are not included. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments for current plan members through the fiscal year ending June 30, 2040. Thus, the 7.25% discount rate was used to calculate the net OPEB liability through 2040. Beyond 2040, the index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA / Aa or higher (2.21%) was applied. Thus, 2.86% is the blended discount rate.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate and Healthcare Cost Trend Rates. The following represents the net OPEB liability of the County, as well as what the County’s net OPEB liability would be if it were calculated using a discount rate that is 1.0 percentage-point lower (1.86%) or 1.0 percentage-point higher (3.86%) than the current discount rate:

	1% Decrease (1.86%)	Current Discount Rate (2.86%)	1% Increase (3.86%)
County’s proportionate share of the net OPEB liability	\$ 50,269,302	\$ 40,441,783	\$ 32,846,127

The following represents the net OPEB liability of the County, as well as what the County’s net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1.0 percentage-point

**STATE OF NEW MEXICO
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NOTES TO THE FINANCIAL STATEMENTS – NOTE 15 (CONTINUED)

lower or 1.0 percentage-point higher than the current healthcare cost trend rates:

	<u>1.0% Decrease</u>	<u>Current Trend Rates</u>	<u>1.0% Increase</u>
County’s proportionate share of the net OPEB liability	\$ 33,195,140	\$ 40,441,783	\$ 45,938,553

OPEB Plan Fiduciary Net Position. Detailed information about the OPEB plan’s fiduciary net position is available in NMRHCA’s audited financial statements for the year ended June 30, 2020.

Payable to the OPEB Plan. At June 30, 2021, the County had no outstanding contributions due to NMRHCA for the year ended June 30, 2021.

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STATE OF NEW MEXICO
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NOTES TO FINANCIAL STATEMENTS
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NOTES TO THE FINANCIAL STATEMENTS – NOTE 16, 17, 18, 19 & 20

NOTE 16 – TAX ABATEMENT

The City of Santa Fe issued an Industrial Revenue Bond Series 2007 for the Ridgetop Road, LLC Project to provide funds to finance the acquisition, construction and equipping of certain land and other improvements to be used as a portion of an office campus facility located at 2300 North Ridgetop Road in Santa Fe, New Mexico. This office campus is currently being used by Thornburg Investment Management.

The City of Santa Fe issued an Industrial Revenue Bond Series 2019 for the El Castillo Retirement Residences Project to provide funds for the construction of a new retirement complex located at Old Taos Highway and Paseo de Peralta.

The amount of property taxes being abated to Santa Fe County as a result of the City of Santa Fe's Industrial Revenue Bond during fiscal year 2021 is \$261,331. No payments were received by Santa Fe County in association with the foregone tax revenue. The County has set no threshold for individual disclosure as only one tax abatement from other governmental entities impacted the County.

NOTE 17 – RECENT AND NEW ACCOUNTING PRONOUNCEMENTS

The Government Accounting Standards Board's (GASB) following standards were implemented in fiscal year 2021 and may be applicable to the County:

GASB Statement No. 84, *Fiduciary Activities*

The following GASB pronouncements have been issued, but are not yet effective as of June 30, 2021:

GASB Statement No. 87, *Leases*

GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*

GASB Statement No. 91, *Conduit Debt Obligations*

GASB Statement No. 92, *Omnibus 2020*

GASB Statement No. 93, *Replacement of Interbank Offered Rates*

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*

GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*

STATE OF NEW MEXICO
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NOTES TO THE FINANCIAL STATEMENTS – NOTE 16, 17, 18, 19, & 20 (CONTINUED)

The County will implement each new GASB pronouncement in the applicable fiscal year no later than the required effective date. The County believes that the above-listed new GASB pronouncements will not have a significant impact to the County financially or in it issuing its financial statements.

NOTE 18 – RESTATEMENT OF FIDUCIARY NET ASSETS

The County implemented GASB Statement No. 84, *Fiduciary Activities*, that enhances the consistency and comparability of fiduciary activity reporting by state and local governments. This change resulted in recording beginning net position of \$827,393 for custodial funds to recognize net additions from prior years.

NOTE 19 – REMEDIAL ACTION PURSUANT TO REVENUE PROCEDURE 2018-26

During Fiscal Year 2021, the County determined that its Sublease Agreement with First Choice Community Healthcare, Inc., Lease Agreement No. 2019-0030 (Lease Agreement), concerning the Mountain and Valley Regional Health Center, #7 Municipal Way, Edgewood, Santa Fe County, New Mexico, resulted in (i) impermissible private business use of the facilities financed with proceeds of its General Obligation Improvement and Refunding Bonds, Series 2017 (the “Bonds”) and (ii) impermissible levels of private payment in connection with those facilities under Internal Revenue Code Section 141(b). County Management decided to cure the nonqualified use and maintain the tax-advantaged status of the Bonds using the modified alternative use of disposition proceeds remedy for eligible leases provided in Section 5.01 of Revenue Procedure 2018-26. This remedial action requires the County to reclassify \$10,184,402 in Fiscal Year 2020 Capital Outlay GRT Fund capital outlay expenditures as the expenditure of disposition proceeds under Revenue Procedure 2018-26. This reclassification does not affect the presentation of expenditures in the Capital Outlay GRT Fund or the fund balance of that fund.

NOTE 20 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS

The following fund exceeded approved budgetary authority for the year ended June 30, 2021:

Regional Transit	\$188,020
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The County plans to monitor, more closely, budget to actual activity and make required adjustments



SANTA FE COUNTY

REQUIRED SUPPLEMENTARY INFORMATION

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
JUNE 30, 2021**

**Public Employees Retirement Association of New Mexico
Schedule of Ten Year Tracking Data*
General, Police and Fire Divisions Combined Summary
(Dollars in Thousands)**

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
County's Proportion of the Net Pension Liability (Asset)	1.50%	1.53%	1.55%	1.50%	1.55%	1.98%	1.61%	0.00%	0.00%	0.00%
County's Proportionate Share of Net Pension Liability (Asset)	\$ 49,724	\$ 64,987	\$ 95,309	\$ 78,830	\$ 95,762	\$ 108,782	\$ 120,179	\$ -	\$ -	\$ -
County's Covered Payroll	\$ 37,029	\$ 37,978	\$ 37,669	\$ 37,652	\$ 42,149	\$ 43,590	\$ 43,788	\$ -	\$ -	\$ -
County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its Covered Payroll	134.28%	171.12%	253.02%	209.36%	227.20%	249.56%	274.46%	0.00%	0.00%	0.00%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.29%	76.99%	69.18%	73.74%	71.13%	70.52%	66.36%	0.00%	0.00%	0.00%

*The amounts presented for fiscal year 2021 were determined as of the measurement date of June 30, 2020. 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, 2021**

**Public Employees Retirement Association of New Mexico
Schedule of Ten Year Tracking Data*
General Division
(Dollars in Thousands)**

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
County's Proportion of the Net Pension Liability (Asset)	3.53%	0.85%	3.48%	3.49%	3.59%	3.60%	3.49%	0.00%	0.00%	0.00%
County's Proportionate Share of Net Pension Liability (Asset)	\$ 27,541	\$ 36,409	\$ 55,610	\$ 47,906	\$ 57,220	\$ 62,378	\$ 70,574	\$ -	\$ -	\$ -
County's Covered Payroll	\$ 28,659	\$ 29,610	\$ 29,809	\$ 29,466	\$ 32,743	\$ 33,326	\$ 32,947	\$ -	\$ -	\$ -
County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its Covered Payroll	96.10%	122.96%	186.55%	162.58%	174.75%	187.18%	214.20%	0.00%	0.00%	0.00%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.29%	76.99%	69.18%	73.74%	71.13%	70.52%	66.36%	0.00%	0.00%	0.00%

*The amounts presented for fiscal year 2021 were determined as of the measurement date of June 30, 2020. 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, 2021**

**Public Employees Retirement Association of New Mexico
Schedule of Ten Year Tracking Data*
Police Division
(Dollars in Thousands)**

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
County's Proportion of the Net Pension Liability (Asset)	2.32%	0.26%	2.33%	2.22%	2.31%	2.19%	2.16%	0.00%	0.00%	0.00%
County's Proportionate Share of Net Pension Liability (Asset)	\$ 7,567	\$ 10,989	\$ 17,210	\$ 12,356	\$ 15,750	\$ 16,197	\$ 18,604	\$ -	\$ -	\$ -
County's Covered Payroll	\$ 4,466	\$ 4,483	\$ 3,930	\$ 4,412	\$ 4,877	\$ 4,874	\$ 5,117	\$ -	\$ -	\$ -
County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its Covered Payroll	169.44%	245.13%	437.91%	280.05%	322.94%	332.31%	363.57%	0.00%	0.00%	0.00%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.29%	76.99%	69.18%	73.74%	71.13%	70.52%	66.36%	0.00%	0.00%	0.00%

*The amounts presented for fiscal year 2021 were determined as of the measurement date of June 30, 2020. 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, 2021**

**Public Employees Retirement Association of New Mexico
Schedule of Ten Year Tracking Data*
Fire Division
(Dollars in Thousands)**

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
County's Proportion of the Net Pension Liability (Asset)	3.50%	0.41%	3.37%	3.25%	3.56%	4.40%	4.10%	0.00%	0.00%	0.00%
County's Proportionate Share of Net Pension Liability (Asset)	\$ 14,616	\$ 17,589	\$ 22,489	\$ 18,568	\$ 22,792	\$ 30,207	\$ 31,001	\$ -	\$ -	\$ -
County's Covered Payroll	\$ 3,904	\$ 3,885	\$ 3,930	\$ 3,774	\$ 4,529	\$ 5,390	\$ 5,724	\$ -	\$ -	\$ -
County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its Covered Payroll	374.39%	452.74%	572.24%	492.00%	503.25%	560.43%	541.60%	0.00%	0.00%	0.00%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.29%	76.99%	69.18%	73.74%	71.13%	70.52%	66.36%	0.00%	0.00%	0.00%

*The amounts presented for fiscal year 2021 were determined as of the measurement date of June 30, 2020. 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, 2021**

**Public Employees Retirement Association of New Mexico
Schedule of Ten Year Tracking Data*
General, Police and Fire Divisions Combined Summary
(Dollars in Thousands)**

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Contractually Required Contribution	\$ 4,279	\$ 4,574	\$ 4,827	\$ 5,029	\$ 5,271	\$ 5,445	\$ 5,097	\$ -	\$ -	\$ -
Contributions in Relation to the Contractually Required Contribution	<u>8,360</u>	<u>8,840</u>	<u>9,350</u>	<u>9,796</u>	<u>10,299</u>	<u>10,496</u>	<u>9,794</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution Deficiency (Excess)**	<u>\$ (4,081)</u>	<u>\$ (4,266)</u>	<u>\$ (4,523)</u>	<u>\$ (4,767)</u>	<u>\$ (5,028)</u>	<u>\$ (5,051)</u>	<u>\$ (4,697)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ 37,978	\$ 37,669	\$ 37,652	\$ 42,149	\$ 43,590	\$ 43,788	\$ 42,209	\$ -	\$ -	\$ -
Contributions as a Percentage of Covered Payroll	22.01%	23.47%	24.83%	23.24%	23.63%	23.97%	23.20%	-	-	-

**Excess contributions represent the employee portion covered by the employer.

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF COUNTY CONTRIBUTIONS
JUNE 30, 2021**

**Public Employees Retirement Association of New Mexico
Schedule of Ten Year Tracking Data*
General Division
(Dollars in Thousands)**

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Contractually Required Contribution	\$ 2,623	\$ 2,846	\$ 3,039	\$ 3,127	\$ 3,183	\$ 3,219	\$ 2,950	\$ -	\$ -	\$ -
Contributions in Relation to the Contractually Required Contribution	<u>5,741</u>	<u>6,122</u>	<u>6,536</u>	<u>6,725</u>	<u>6,845</u>	<u>6,832</u>	<u>6,257</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution Deficiency (Excess)**	<u>\$ (3,118)</u>	<u>\$ (3,276)</u>	<u>\$ (3,497)</u>	<u>\$ (3,598)</u>	<u>\$ (3,662)</u>	<u>\$ (3,613)</u>	<u>\$ (3,307)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ 29,610	\$ 29,809	\$ 29,466	\$ 32,743	\$ 33,326	\$ 32,947	\$ 31,290	\$ -	\$ -	\$ -
Contributions as a Percentage of Covered Payroll	19.39%	20.54%	22.18%	20.54%	20.54%	20.74%	20.00%	-	-	-

**Excess contributions represent the employee portion covered by the employer.

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF COUNTY CONTRIBUTIONS
JUNE 30, 2021**

**Public Employees Retirement Association of New Mexico
Schedule of Ten Year Tracking Data*
Police Division
(Dollars in Thousands)**

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Contractually Required Contribution	\$ 827	\$ 877	\$ 901	\$ 922	\$ 921	\$ 976	\$ 974	\$ -	\$ -	\$ -
Contributions in Relation to the Contractually Required Contribution	<u>1,276</u>	<u>1,346</u>	<u>1,383</u>	<u>1,490</u>	<u>1,572</u>	<u>1,656</u>	<u>1,653</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution Deficiency (Excess)**	<u>\$ (449)</u>	<u>\$ (469)</u>	<u>\$ (482)</u>	<u>\$ (568)</u>	<u>\$ (651)</u>	<u>\$ (680)</u>	<u>\$ (679)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ 4,483	\$ 3,930	\$ 4,412	\$ 4,877	\$ 4,874	\$ 5,117	\$ 5,299	\$ -	\$ -	\$ -
Contributions as a Percentage of Covered Payroll	28.46%	34.25%	31.35%	30.55%	32.25%	32.36%	31.19%	-	-	-

**Excess contributions represent the employee portion covered by the employer.

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF COUNTY CONTRIBUTIONS
JUNE 30, 2021**

**Public Employees Retirement Association of New Mexico
Schedule of Ten Year Tracking Data*
Fire Division
(Dollars in Thousands)**

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Contractually Required Contribution	\$ 829	\$ 851	\$ 887	\$ 980	\$ 1,167	\$ 1,250	\$ 1,173	\$ -	\$ -	\$ -
Contributions in Relation to the Contractually Required Contribution	<u>1,343</u>	<u>1,372</u>	<u>1,431</u>	<u>1,581</u>	<u>1,882</u>	<u>2,008</u>	<u>1,884</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution Deficiency (Excess)**	<u>\$ (514)</u>	<u>\$ (521)</u>	<u>\$ (544)</u>	<u>\$ (601)</u>	<u>\$ (715)</u>	<u>\$ (758)</u>	<u>\$ (711)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ 3,885	\$ 3,930	\$ 3,774	\$ 4,529	\$ 5,390	\$ 5,724	\$ 5,620	\$ -	\$ -	\$ -
Contributions as a Percentage of Covered Payroll	34.57%	34.91%	37.92%	34.91%	34.92%	35.08%	33.52%	-	-	-

**Excess contributions represent the employee portion covered by the employer.

**STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO REQUIRED PENSION SUPPLEMENTAL INFORMATION
YEAR ENDED JUNE 30, 2021**

Change of Benefit Terms: There were no changes to the benefit terms which impact the measurements provided in the Public Employees Retirement Association GASB 67 Supplement Report.

Change in Assumptions: Actuarial assumptions changed during the fiscal year ending June 30, 2017. The actuarial assumptions are contained in Appendix A of the Public Employees Retirement Association GASB 67 Supplement Report and are the basis used for the calculations of the TPL contained in the supplemental report. Assumption changes effective June 30, 2016: the single assumed long-term expected rate of return on pension plan investments increased from 7.48% to 7.51% as of June 30, 2017. There were no other changes to the actuarial assumptions or benefit terms which impact the measurements.

The PERA Comprehensive Annual Financial Report, GASB 67 Supplemental and Annual Actuarial Valuation reports as of June 30, 2019 are available at the web address listed below.

<http://www.nmpera.org/financial-overview/gasb-67-supplemental-reports>

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**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
JUNE 30, 2021**

**New Mexico Retiree Health Care Authority
Schedule of Ten Year Tracking Data*
(Dollars in Thousands)**

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
County's Proportion of the Net OPEB Liability (Asset)	1.00%	1.05%	1.04%	0.96%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
County's Proportionate Share of Net OPEB Liability (Asset)	\$ 45,293	\$ 45,458	\$ 33,838	\$ 40,442	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County's Covered-Employee Payroll	\$ 41,635	\$ 44,854	\$ 43,550	\$ 41,397	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Its Covered-Employee Payroll	108.79%	101.35%	77.70%	97.69%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	11.34%	13.14%	18.92%	16.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

*The amounts presented for fiscal year 2021 were determined as of the measurement date of June 30, 2020. 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, 2021**

**New Mexico Retiree Health Care Authority
Schedule of Ten Year Tracking Data*
(Dollars in Thousands)**

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Contractually Required Contribution	\$ 3,174	1,633	924	901	-	-	-	-	-	-
Contributions in Relation to the Contractually Required Contribution	<u>1,593</u>	<u>1,614</u>	<u>924</u>	<u>901</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution Deficiency (Excess)**	<u>\$ 1,581</u>	<u>\$ 19</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered-Employee Payroll	41,635	44,854	43,550	41,397	-	-	-	-	-	-
Contributions as a Percentage of Covered-Employee Payroll	3.83%	3.60%	2.12%	2.17%	-	-	-	-	-	-

*The amounts presented for fiscal year 2021 were determined as of the measurement date of June 30, 2020. 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 OPEB SUPPLEMENTAL INFORMATION
YEAR ENDED JUNE 30, 2021

Change of Benefit Terms: There were no changes to the benefit terms which impact the measurements provided in the New Mexico Retiree Health Care Authority (NMRHCA) GASB 75 Schedule of Employer Allocations and OPEB Amounts by Employer Report.

Change in Assumptions: Actuarial assumptions changed during the fiscal year ending June 30, 2017. The actuarial assumptions are contained in Note 4 of the NMRHCA GASB 75 Schedule of Employer Allocations and OPEB Amounts by Employer Report. The total OPEB liability as of June 30, 2020 was determined by an actuarial valuation as of June 30, 2019. The mortality, retirement, disability, turnover and salary increase assumptions are based on the PERA actuarial valuation as of June 30, 2018. There were no other changes to the actuarial assumptions or benefit terms which impact the measurements.

The RHCA financial statements, 2020 GASB 75 Schedule of Employer Allocations and OPEB Amounts by Employer Report and GASB 74 Actuarial Valuation reports as of June 30, 2019 are available at the web address listed below.

<http://nmrhca.org/gasb-reporting.aspx>

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SANTA FE COUNTY

SUPPLEMENTARY INFORMATION

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
CAPITAL OUTLAY GRT FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance Favorable (Unfavorable) Final to Actual
	Original	Final		Final to Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Gross receipts taxes	6,922,815	6,922,815	11,200,379	4,277,564
Other taxes and assessments	-	-	-	-
Licenses, permits, and fees	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest earnings (loss)	-	-	(401,461)	(401,461)
Grants	-	-	-	-
Other	-	-	250	250
Intergovernmental	-	-	-	-
Total Revenues	<u>6,922,815</u>	<u>6,922,815</u>	<u>10,799,168</u>	<u>\$ 3,876,353</u>
Cash Balance Carryforward	<u>27,039,977</u>	<u>31,960,946</u>		
Total	<u>\$ 33,962,792</u>	<u>\$ 38,883,761</u>		
EXPENDITURES				
General government	\$ -	\$ 26,293	9,696	\$ 16,597
Public safety	-	-	-	-
Culture and recreation	-	500,000	-	500,000
Public works	36,350	3,293,260	2,608,225	685,035
Highways and streets	-	25,000	-	25,000
Health and welfare	-	-	-	-
Housing	-	-	-	-
Capital outlays	30,889,342	32,002,108	3,360,084	28,642,024
Total Expenditures	<u>\$ 30,925,692</u>	<u>\$ 35,846,661</u>	<u>5,978,005</u>	<u>\$ 29,868,656</u>
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	\$ -	\$ -	-	\$ -
Transfers to other funds	(3,037,100)	(3,037,100)	(3,037,100)	-
Total Other Financing Sources (Uses)	<u>\$ (3,037,100)</u>	<u>\$ (3,037,100)</u>	<u>(3,037,100)</u>	<u>\$</u>
Net Change in Fund Balance – Budgetary Basis			1,784,063	
Reconciliation to change in fund balance – GAAP Basis				
Revenue accruals, net of prior year revenue reversals			(38,498)	
Adjustments to expenditures for modified accrual purposes			323,053	
To reflect fair market value adjustment not budgeted			<u>(284,553)</u>	
Change in Fund Balance – GAAP basis			<u>\$ 1,784,065</u>	

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION – BUDGET
TO ACTUAL
HOME SALES FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
OPERATING REVENUES				
Rentals and charges for services and sales	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-
Total Operating Revenues	-	-	-	\$ -
Cash Balance Carryforward	-	4,308		
Total	-	4,308		
OPERATING EXPENSES				
Housing	\$ -	\$ 4,308	-	\$ 4,308
Administrative expenses	-	-	-	-
Depreciation	-	-	-	-
Total Operating Expenses	-	4,308	-	\$ 4,308
NON-OPERATING REVENUES (EXPENSES)				
Interest earnings (loses) on cash and investments	\$ -	\$ -	(41,087)	\$ 41,087
HUD operating subsidy and other intergovernmental	-	-	-	-
Total Non-Operating Revenue (Expenses)	-	-	(41,087)	\$ 41,087
Net Income (Loss) Before Transfers:	\$ -	\$ -	41,087	\$ -
Transfers from (to) other funds	-	-	-	-
Change in Net Position			41,087	
Reconciliation to GAAP basis income (loss):				
Depreciation expenses not recorded as budgetary expenditures			-	
Revenue accruals, net of prior year revenue reversals			(80,579)	
To record contributed capital not recorded as budgetary revenue			-	
Adjustments to expenditures for accrual purposes			-	
Pension and OPEB expense			-	
To reflect fair market value adjustment not budgeted			(1,595)	
Change in net position – GAAP basis			\$ (41,087)	

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION – BUDGET
TO ACTUAL
UTILITIES FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
OPERATING REVENUES				
Rentals and charges for services and sales	\$ 6,388,787	\$ 6,388,787	\$ 6,963,439	\$ 574,652
Miscellaneous	-	-	46,049	46,049
Total Operating Revenues	6,388,787	6,388,787	7,009,488	<u>\$ 620,701</u>
Cash Balance Carryforward	6,174,719	3,350,885		
Total	<u>\$ 12,563,506</u>	<u>\$ 9,739,672</u>		
OPERATING EXPENSES				
Public Works	\$ 12,563,506	\$ 9,857,124	3,971,842	\$ 5,885,282
Administrative expenses	-	-	-	-
Depreciation	-	-	-	-
Total Operating Expenses	<u>\$ 12,563,506</u>	<u>\$ 9,857,124</u>	3,971,842	<u>\$ 5,885,282</u>
NON-OPERATING REVENUES (EXPENSES)				
Interest earnings (loses) on cash and investments	\$ -	\$ -	-	\$ -
HUD operating subsidy and other intergovernmental	-	-	-	-
Total Non-Operating Revenue (Expenses)	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Net Income (Loss) Before Transfers:	\$ -	\$ -	3,037,646	\$ -
Transfers from (to) other funds	\$ -	\$ 117,452	117,452	\$ -
Change in Net Position			3,155,098	
Reconciliation to change in net position – GAAP Basis				
Depreciation expenses not recorded as budgetary expenditures			(2,630,731)	
Revenue accruals and adjustments, net of prior year revenue reversals			(40,698)	
To record contributed capital not recorded as budgetary revenue			11,283,698	
Adjustments to expenditures for accrual purposes			(543,853)	
Pension and OPEB expense			74,514	
To reflect fair market value adjustment not budgeted			(154,644)	
Change in net position – GAAP basis			<u>\$ 11,143,384</u>	

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION – BUDGET
TO ACTUAL
HOUSING SERVICES FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
OPERATING REVENUES				
Rentals and charges for services and sales	\$ 535,419	\$ 535,419	\$ 601,931	\$ 66,512
Miscellaneous	-	-	2,060	2,060
Total Operating Revenues	535,419	535,419	603,991	<u>\$ 68,572</u>
Cash Balance Carryforward	-	-		
Total	<u>\$ 535,419</u>	<u>\$ 535,419</u>		
OPERATING EXPENSES				
Housing	\$ 1,079,606	\$ 1,079,606	838,834	\$ 240,772
Administrative expenses	-	-	-	-
Depreciation	-	-	-	-
Total Operating Expenses	<u>\$ 1,079,606</u>	<u>\$ 1,079,606</u>	838,834	<u>\$ 240,772</u>
NON-OPERATING REVENUES (EXPENSES)				
Interest earnings (loses) on cash and investments	\$ -	\$ -	(19,743)	\$ (19,743)
HUD operating subsidy and other intergovernmental	544,187	544,187	381,696	(162,491)
Total Non-Operating Revenue (Expenses)	<u>\$ 544,187</u>	<u>\$ 544,187</u>	361,953	<u>\$ (182,234)</u>
Net Income (Loss) Before Transfers:	\$ -	\$ -	127,110	\$ -
Transfers from (to) other funds	-	-	426,144	<u>\$ (426,144)</u>
Change in Net Position			553,254	
Reconciliation to change in net position – GAAP Basis				
Depreciation expenses not recorded as budgetary expenditures			(243,881)	
Revenue accruals and adjustments, net of prior year revenue reversals			(410,207)	
To record contributed capital not recorded as budgetary revenue			426,144	
Adjustments to expenditures for accrual purposes			(29,196)	
Pension and OPEB expense			29,197	
To reflect fair market value adjustment not budgeted			(15,938)	
Change in net position – GAAP basis			<u>\$ 309,373</u>	

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION – BUDGET
TO ACTUAL
SELF-INSURANCE FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance Favorable (Unfavorable) Final to Actual
	Original	Final		
OPERATING REVENUES				
Rentals and charges for services and sales	\$ 10,867,244	\$ 10,867,244	\$ 9,103,310	\$ (1,763,934)
Miscellaneous	-	-	-	-
Total Operating Revenues	10,867,244	10,867,244	9,103,310	<u>\$ (1,763,934)</u>
Cash Balance Carryforward	-	-		
Total	<u>\$ 10,867,244</u>	<u>\$ 10,867,244</u>		
OPERATING EXPENSES				
Self-insurance	\$ 10,867,244	\$ 11,467,244	8,292,785	\$ 3,174,459
Administrative expenses	-	-	-	-
Depreciation	-	-	-	-
Total Operating Expenses	<u>\$ 10,867,244</u>	<u>\$ 11,467,244</u>	8,292,785	<u>\$ 3,174,459</u>
NON-OPERATING REVENUES (EXPENSES)				
Interest earnings (loses) on cash and investments	\$ -	\$ -	5,003	\$ 5,003
HUD operating subsidy and other intergovernmental	-	-	-	-
Total Non-Operating Revenue (Expenses)	<u>\$ -</u>	<u>\$ -</u>	5,003	<u>\$ 5,003</u>
Net Income (Loss) Before Transfers:	\$ -	\$ -	815,528	\$ -
Transfers from (to) other funds	<u>\$ -</u>	<u>\$ 600,000</u>	600,000	<u>\$ -</u>
Change in Net Position			1,415,528	
Reconciliation to change in net position – GAAP Basis				
Depreciation expenses not recorded as budgetary expenditures			-	
Revenue accruals and adjustments, net of prior year revenue reversals			-	
To record contributed capital not recorded as budgetary revenue			-	
Adjustments to expenditures for accrual purposes			1	
Pension and OPEB expense			-	
To reflect fair market value adjustment not budgeted			-	
Change in net position – GAAP basis			<u>\$ 1,415,529</u>	

**STATE OF NEW MEXICO
SANTA FE COUNTY
COMBINING BALANCE SHEET
ALL NON-MAJOR GOVERNMENTAL FUNDS – BY FUND TYPE
JUNE 30, 2021**

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total Governmental Funds</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ 39,958	\$ 39,958
Cash and investments – restricted	86,510,398	23,538,130	65,531,129	175,579,657
Accounts receivable, net	1,411,816	-	-	1,411,816
Taxes receivable	7,946,518	921,420	-	8,867,938
Interest receivable	-	-	33,218	33,218
Grantor agencies receivable, net	795,144	-	689,388	1,484,532
Mortgages receivable, net	-	-	-	-
Down payment assistance receivable	-	-	-	-
Prepays and other	458,867	-	-	458,867
Due from other funds	-	-	-	-
Total Assets	<u>\$ 97,122,743</u>	<u>\$ 24,459,550</u>	<u>\$ 66,293,693</u>	<u>\$ 187,875,986</u>
LIABILITIES				
Accounts payable	\$ 4,303,944	\$ 280,000	\$ 3,402,001	\$ 7,985,945
Accrued wages and benefits	1,032,161	-	-	1,032,161
Deposits held for others	66,629	-	-	66,629
Other current liabilities	309,035	-	-	309,035
Due to other funds	135,894	-	447,924	583,818
Unearned revenue	2,144,349	-	61,260	2,205,609
Total Liabilities	<u>7,992,012</u>	<u>280,000</u>	<u>3,911,185</u>	<u>12,183,197</u>
DEFERRED INFLOWS				
Property taxes	-	387,931	-	387,931
Total Deferred Inflows	<u>-</u>	<u>387,931</u>	<u>-</u>	<u>387,931</u>
FUND BALANCES				
Nonspendable	458,867	-	-	458,867
Restricted	79,332,331	23,791,619	62,382,508	165,506,458
Committed	9,339,533	-	-	9,339,533
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>89,130,731</u>	<u>23,791,619</u>	<u>62,382,508</u>	<u>175,304,858</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 97,122,743</u>	<u>\$ 24,459,550</u>	<u>\$ 66,293,693</u>	<u>\$ 187,875,986</u>

**STATE OF NEW MEXICO
SANTA FE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES
ALL NON-MAJOR GOVERNMENTAL FUNDS - BY FUND TYPE
YEAR ENDED JUNE 30, 2021**

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total Non-Major Governmental Funds</u>
REVENUES				
Property taxes	\$ -	\$ 16,332,996	\$ -	\$ 16,332,996
Gross receipts taxes	39,280,160	-	-	39,280,160
Other taxes and assessments	2,915,090	-	-	2,915,090
Licenses, permits, and fees	42,725	-	-	42,725
Charges for services	2,368,008	-	-	2,368,008
Fines and forfeitures	155,356	-	-	155,356
Investment income (loss)	(724,409)	(171,016)	326,363	(569,062)
Federal grants	3,826,925	-	302,230	4,129,155
State grants	4,184,760	-	1,503,871	5,688,631
Other	542,331	2,781	-	545,112
Intergovernmental	1,607,991	-	-	1,607,991
Total Revenues	<u>54,198,937</u>	<u>16,164,761</u>	<u>2,132,464</u>	<u>72,496,162</u>
EXPENDITURES				
Current				
General government	1,334,231	-	508,530	1,842,761
Public safety	27,015,016	-	163,747	27,178,763
Culture and recreation	656,134	-	47,318	703,452
Public works	-	-	362,947	362,947
Highways and streets	9,331,576	-	32,186	9,363,762
Health and welfare	8,790,199	-	126,431	8,916,630
Housing	2,966,864	-	184,384	3,151,248
Capital outlays	5,963,303	-	14,675,676	20,638,979
Debt service – principal	-	16,595,000	-	16,595,000
Debt service – interest	-	7,869,722	-	7,869,722
Bond issuance costs	-	72,880	-	72,880
Total Expenditures	<u>56,057,323</u>	<u>24,537,602</u>	<u>16,101,219</u>	<u>96,696,144</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,858,386)</u>	<u>(8,372,841)</u>	<u>(13,968,755)</u>	<u>(24,199,982)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of debt – refunding bonds	-	4,445,000	-	4,445,000
Payment to refunded bond escrow agent	-	(4,843,664)	-	(4,843,664)
Issuance of debt	-	-	20,000,000	20,000,000
Bond premium	-	479,839	1,195,815	1,675,654
Transfers from other funds	32,499,109	10,744,451	-	43,243,560
Transfers to other funds	(15,555,197)	-	-	(15,555,197)
Net Other Financing Sources (Uses)	<u>16,943,912</u>	<u>10,825,626</u>	<u>21,195,815</u>	<u>48,965,353</u>
Net Change in Fund Balances	15,085,526	2,452,785	7,227,060	24,765,371
Fund Balances, beginning of period	74,045,205	21,338,834	55,155,448	150,539,487
Fund Balances, ending	<u>\$ 89,130,731</u>	<u>\$ 23,791,619</u>	<u>\$ 62,382,508</u>	<u>\$ 175,304,858</u>



Santa Fe County Sunset, Annette Baca

STATE OF NEW MEXICO
SANTA FE COUNTY
DESCRIPTION OF NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2021

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 July 1, 2001 in support of the North Central Regional Transit District (District). Funds are remitted in their entirety to the District and 50.0% is dedicated to the Rail Runner, 14.0% of the remaining 50.0% 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) and 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 33-3-25(C), NMSA 1978.

Property Valuation – To establish and account for a 1.0% administrative charge assessed against the property tax collections of all taxing entities in the County. This revenue is utilized by the Assessor's Office for its property re-valuation activities. See Chapter 7, Article 38 NMSA 1978.

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 25.0% is distributed to school districts and the County Road Fund. 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.

Hold Harmless Gross Receipts Tax Fund (1st 1/8th) – 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, which makes funds available from the New Mexico State General Fund municipalities and counties for use in the establishment and enhancement of local emergency medical services, statewide emergency medical services and trauma services in order to reduce injury and loss of life. See Chapter 24, Article 10A NMSA 1978.

Hold Harmless Gross Receipts Tax Fund (2nd 1/8th) – To establish and account for the second 1/8th cent gross receipts tax enacted in 2017 and dedicated to capital, maintenance, and operating expenditures for the Sheriff's Office, Fire Department, Corrections Division, behavioral health services, and debt service for bonds issued for any purpose.

Farm and Range – To establish and account for the Farm and Range Improvement Act, which directs the County commissioners to expend funds derived from the State's share of the 1934 Taylor Grazing Act's public lands grazing district fees paid to the Bureau of Land Management.

STATE OF NEW MEXICO
SANTA FE COUNTY
DESCRIPTION OF NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2021

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.

Fire Protection – To establish and account for revenues of the Fire Protection Fund 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. Also reported in this fund is a 1/4th cent gross receipts tax known as the County Fire Protection Excise Tax that is levied in the unincorporated area of the County. 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.

Law Enforcement Protection – To account for revenues derived from 10.0% of fees, licenses, penalties, and taxes from life, general casualty, and title insurance business pursuant to the New Mexico Insurance Code (See 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 the Law Enforcement Protection Fund Act (see Article 29, Section 13 NMSA 1978) including but not limited to law enforcement equipment, advanced law enforcement training and conferences, and purchasing and training of dogs in K-9 units and related equipment.

Environmental Gross Receipts Tax (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 Gross Receipts Tax Revenue Bonds, and also for the purpose of acquisition, construction, operation and maintenance of solid waste, water and wastewater facilities.

Lodgers Tax – To establish and account for a 4.0% occupancy tax on lodging facilities in the unincorporated area of Santa Fe County. Fifty percent (50%) of the proceeds from the first 3.0% and 100.0% of the next 1.0% of the occupancy tax is used for advertising, publicizing, or promoting tourist attractions in Santa Fe County, as well as the County Fairgrounds, exposition buildings, field houses, auditoriums, welcome centers, tourist information centers, museums, performing art facilities, and convention facilities. Fifty percent (50%) of the proceeds from the first 3.0% of the occupancy tax is designated to equip, furnish, improve, acquire grounds for, advertise, and promote the tourist facilities noted above, and to administer the tax. Established pursuant to Santa Fe County Lodgers' Occupancy Tax Ordinance No. 1999-10 and Chapter 3, Article 38 NMSA 1978.

Fire Impact Fees – To establish and account for fees charged for new development pursuant to Santa Fe Ordinance 1995-04 and Resolution 2013-119. The proceeds are used for capital improvements and facility expansion that are necessitated by the new development.

Recreation – To account for 1 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.

STATE OF NEW MEXICO
SANTA FE COUNTY
DESCRIPTION OF NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2021

Clerk Recording – To account for the fee for recording documents such as deeds, mortgages, contracts, liens, bills of sale, power of attorney, mining location, and transcripts of judgment of \$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. 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. 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 countywide 1/8th cent gross receipts tax received into this fund. This tax is dedicated to providing support for indigent health services and includes funding the County's required payment to the State's Safety Net Care Pool. See Section 7-20E-9 NMSA 1978.

Health Care Assistance Program – 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.

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. Budget is established when revenue is received during the fiscal year.

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 Section 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 1/8th 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 5.0% 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

STATE OF NEW MEXICO
SANTA FE COUNTY
DESCRIPTION OF NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2021

of properties acquired for the Program." This is paid through the title company to the County as part of the closing on the purchase of the property.

EMS Health Hospital – To account for 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 and grants associated with the County Teen Court program.

Detox Programs – To account for federal and state grants for the construction and operation of Detox programs in the County.

Fire Operations – To account 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.

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 of Santa Fe, Santa Fe County, and the Town of Edgewood.

Law Enforcement Operations – To account 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.

Renewable Energy Special Fund: To establish and account for the energy savings realized by the County through its installation of renewable energy generating equipment and implementation of energy conservation measures at its facilities. This revenue is to be utilized to pay for its subscription to a 1.3 MW renewable energy subscription under Public Service Company of New Mexico (PNM) Rate Rider 50 for potential payments due under the PNM Solar Direct Program.

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, 2021**

	<u>Regional Transit</u>	<u>Corrections</u>	<u>Property Valuation</u>	<u>Road Maintenance</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Cash and investments – restricted	-	117,135	2,888,726	5,147,961
Accounts receivable, net	-	21,230	-	1,089
Taxes receivable	1,014,819	-	-	114,944
Interest receivable	-	-	-	-
Grantor agencies receivable, net	-	-	343	176,235
Mortgages receivable, net	-	-	-	-
Down payment assistance receivable	-	-	-	-
Prepays and other	-	-	-	21,660
Due from other funds	-	-	-	-
Total Assets	<u>\$ 1,014,819</u>	<u>\$ 138,365</u>	<u>\$ 2,889,069</u>	<u>\$ 5,461,889</u>
LIABILITIES				
Accounts payable	\$ 1,014,819	\$ -	\$ 145,457	\$ 578,063
Accrued wages and benefits	-	-	27,883	83,810
Deposits held for others	-	-	-	-
Other current liabilities	-	-	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total Liabilities	<u>1,014,819</u>	<u>-</u>	<u>173,340</u>	<u>661,873</u>
DEFERRED INFLOWS				
Property taxes	-	-	-	-
Total Deferred Inflows	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE				
Nonspendable	-	-	-	21,660
Restricted	-	128,365	2,546,652	4,171,337
Committed	-	10,000	169,077	607,019
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>-</u>	<u>138,365</u>	<u>2,715,729</u>	<u>4,800,016</u>
Total Liabilities, Deferred Inflows, and Fund Balance	<u>\$ 1,014,819</u>	<u>\$ 138,365</u>	<u>\$ 2,889,069</u>	<u>\$ 5,461,889</u>

Hold Harmless Gross Receipts Tax 1st 1/8th	Emergency Medical Services	Hold Harmless Gross Receipts Tax 2nd 1/8th	Farm and Range	Fire Protection	Law Enforcement Protection
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13,412,579	168,503	2,908,344	11,505	10,433,918	54,553
-	-	-	-	-	-
1,007,242	-	1,007,242	-	308,980	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	7,260	-
-	-	-	-	-	-
<u>\$ 14,419,821</u>	<u>\$ 168,503</u>	<u>\$ 3,915,586</u>	<u>\$ 11,505</u>	<u>\$ 10,750,158</u>	<u>\$ 54,553</u>
\$ 45,027	\$ 35,433	\$ -	\$ 8,000	\$ 662,495	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	7,266	-	-	1,524,617	37,341
<u>45,027</u>	<u>42,699</u>	<u>-</u>	<u>8,000</u>	<u>2,187,112</u>	<u>37,341</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	7,260	-
14,374,794	125,804	3,915,586	3,505	8,426,418	17,212
-	-	-	-	129,368	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>14,374,794</u>	<u>125,804</u>	<u>3,915,586</u>	<u>3,505</u>	<u>8,563,046</u>	<u>17,212</u>
<u>\$ 14,419,821</u>	<u>\$ 168,503</u>	<u>\$ 3,915,586</u>	<u>\$ 11,505</u>	<u>\$ 10,750,158</u>	<u>\$ 54,553</u>

**STATE OF NEW MEXICO
SANTA FE COUNTY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (CONTINUED)
JUNE 30, 2021**

	<u>Environmental GRT</u>	<u>Lodgers Tax</u>	<u>Fire Impact Fees</u>	<u>Recreation</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Cash and investments – restricted	1,040,165	1,068,878	1,755,278	10,940
Accounts receivable, net	-	-	-	-
Taxes receivable	154,490	122,379	-	-
Interest receivable	-	-	-	-
Grantor agencies receivable, net	-	-	-	-
Mortgages receivable, net	-	-	-	-
Down payment assistance receivable	-	-	-	-
Prepays and other	-	-	-	-
Due from other funds	-	-	-	-
Total Assets	<u>\$ 1,194,655</u>	<u>\$ 1,191,257</u>	<u>\$ 1,755,278</u>	<u>\$ 10,940</u>
LIABILITIES				
Accounts payable	\$ -	\$ 68,158	\$ 316,362	\$ -
Accrued wages and benefits	-	-	-	-
Deposits held for others	-	-	-	-
Other current liabilities	-	-	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total Liabilities	<u>-</u>	<u>68,158</u>	<u>316,362</u>	<u>-</u>
DEFERRED INFLOWS				
Property taxes	-	-	-	-
Total Deferred Inflows	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE				
Nonspendable	-	-	-	-
Restricted	1,143,745	1,065,115	1,438,916	10,940
Committed	50,910	57,984	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>1,194,655</u>	<u>1,123,099</u>	<u>1,438,916</u>	<u>10,940</u>
Total Liabilities, Deferred Inflows, and Fund Balance	<u>\$ 1,194,655</u>	<u>\$ 1,191,257</u>	<u>\$ 1,755,278</u>	<u>\$ 10,940</u>

<u>Clerk Recording</u>	<u>Correctional GRT</u>	<u>Indigent Hospital</u>	<u>Health Care Assistance Program</u>	<u>Economic Development</u>	<u>Federal Forfeiture</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
976,081	3,069,502	3,240,619	3,279,273	6,114,781	53,854
-	-	-	-	-	-
-	1,091,933	1,091,933	-	-	-
-	-	-	-	-	-
-	-	-	11,692	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>976,081</u>	<u>4,161,435</u>	<u>4,332,552</u>	<u>3,290,965</u>	<u>6,114,781</u>	<u>53,854</u>
\$ 17,646	\$ -	\$ -	\$ 613,300	\$ 28,005	\$ -
-	-	-	15,761	3,685	-
-	-	-	-	2,500	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>17,646</u>	<u>-</u>	<u>-</u>	<u>629,061</u>	<u>34,190</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
942,225	3,815,309	4,232,552	2,345,324	6,028,191	53,854
16,210	346,126	100,000	316,580	52,400	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>958,435</u>	<u>4,161,435</u>	<u>4,332,552</u>	<u>2,661,904</u>	<u>6,080,591</u>	<u>53,854</u>
<u>\$ 976,081</u>	<u>\$ 4,161,435</u>	<u>\$ 4,332,552</u>	<u>\$ 3,290,965</u>	<u>\$ 6,114,781</u>	<u>\$ 53,854</u>

**STATE OF NEW MEXICO
SANTA FE COUNTY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (CONTINUED)
JUNE 30, 2021**

	<u>Linkages</u>	<u>Housing Choice Voucher Section 8</u>	<u>EMS Health Care</u>	<u>Wildfire / Mountains / Trails</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Cash and investments – restricted	32,876	652,942	2,130,800	48,333
Accounts receivable, net	-	1,515	-	-
Taxes receivable	-	-	-	-
Interest receivable	-	-	-	-
Grantor agencies receivable, net	-	19,700	1,324	-
Mortgages receivable, net	-	-	-	-
Down payment assistance receivable	-	-	-	-
Prepays and other	-	-	-	-
Due from other funds	-	-	-	-
Total Assets	<u>\$ 32,876</u>	<u>\$ 674,157</u>	<u>\$ 2,132,124</u>	<u>\$ 48,333</u>
LIABILITIES				
Accounts payable	\$ -	\$ 2,301	\$ 187,149	\$ -
Accrued wages and benefits	-	12,346	12,665	-
Deposits held for others	-	64,129	-	-
Other current liabilities	-	-	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	171,513	-	-
Total Liabilities	<u>-</u>	<u>250,289</u>	<u>199,814</u>	<u>-</u>
DEFERRED INFLOWS				
Property taxes	-	-	-	-
Total Deferred Inflows	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE				
Nonspendable	-	-	-	-
Restricted	32,876	423,868	1,808,778	48,333
Committed	-	-	123,532	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>32,876</u>	<u>423,868</u>	<u>1,932,310</u>	<u>48,333</u>
Total Liabilities, Deferred Inflows, and Fund Balance	<u>\$ 32,876</u>	<u>\$ 674,157</u>	<u>\$ 2,132,124</u>	<u>\$ 48,333</u>

<u>EMS Health Hospital</u>	<u>Alcohol Programs</u>	<u>Detox Programs</u>	<u>Fire Operations</u>	<u>Emergency Communication Operations</u>	<u>Law Enforcement Operations</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3,754,232	638,420	362,164	10,328,837	2,835,552	9,870,399
-	-	-	1,387,982	-	-
-	-	-	2,032,556	-	-
-	-	-	-	-	-
-	190,697	150,000	7,448	539	53,987
-	-	-	-	-	-
-	-	-	-	-	-
-	2,015	-	109,696	8,381	309,855
-	-	-	-	-	-
<u>\$ 3,754,232</u>	<u>\$ 831,132</u>	<u>\$ 512,164</u>	<u>\$ 13,866,519</u>	<u>\$ 2,844,472</u>	<u>\$ 10,234,241</u>
\$ -	\$ 158,281	\$ -	\$ 92,871	\$ 22,874	\$ 280,950
-	24,232	-	416,506	86,087	346,396
-	-	-	-	-	-
-	309,035	-	-	-	-
-	-	-	-	-	-
-	-	-	400,000	-	-
-	491,548	-	909,377	108,961	627,346
-	-	-	-	-	-
-	-	-	-	-	-
-	2,015	-	109,696	8,381	309,855
3,754,232	175,672	512,164	8,303,647	1,702,920	7,666,619
-	161,897	-	4,543,799	1,024,210	1,630,421
-	-	-	-	-	-
-	-	-	-	-	-
<u>3,754,232</u>	<u>339,584</u>	<u>512,164</u>	<u>12,957,142</u>	<u>2,735,511</u>	<u>9,606,895</u>
<u>\$ 3,754,232</u>	<u>\$ 831,132</u>	<u>\$ 512,164</u>	<u>\$ 13,866,519</u>	<u>\$ 2,844,472</u>	<u>\$ 10,234,241</u>

**STATE OF NEW MEXICO
SANTA FE COUNTY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (CONTINUED)
JUNE 30, 2021**

	<u>Renewable Energy</u>	<u>Housing Capital Improvement</u>	<u>Total Non-Major Special Revenue Funds</u>
ASSETS			
Cash and investments	\$ -	\$ -	\$ -
Cash and investments – restricted	103,248	-	86,510,398
Accounts receivable, net	-	-	1,411,816
Taxes receivable	-	-	7,946,518
Interest receivable	-	-	-
Grantor agencies receivable, net	-	183,179	795,144
Mortgages receivable, net	-	-	-
Down payment assistance receivable	-	-	-
Prepays and other	-	-	458,867
Due from other funds	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 103,248</u>	<u>\$ 183,179</u>	<u>\$ 97,122,743</u>
LIABILITIES			
Accounts payable	\$ -	\$ 26,753	\$ 4,303,944
Accrued wages and benefits	-	2,790	1,032,161
Deposits held for others	-	-	66,629
Other current liabilities	-	-	309,035
Due to other funds	-	135,894	135,894
Unearned revenue	-	3,612	2,144,349
	<u>-</u>	<u>3,612</u>	<u>2,144,349</u>
Total Liabilities	<u>-</u>	<u>169,049</u>	<u>7,992,012</u>
DEFERRED INFLOWS			
Property taxes	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Deferred Inflows	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE			
Nonspendable	-	-	458,867
Restricted	103,248	14,130	79,332,331
Committed	-	-	9,339,533
Assigned	-	-	-
Unassigned	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>103,248</u>	<u>14,130</u>	<u>89,130,731</u>
Total Liabilities, Deferred Inflows, and Fund Balance	<u>\$ 103,248</u>	<u>\$ 183,179</u>	<u>\$ 97,122,743</u>



Santa Cruz Dam Overlook, Melissa Martinez

**STATE OF NEW MEXICO
SANTA FE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2021**

	<u>Regional Transit</u>	<u>Corrections</u>	<u>Property Valuation</u>	<u>Road Maintenance</u>
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Gross receipts taxes	5,126,684	-	-	-
Other taxes and assessments	-	-	1,667,447	653,969
Licenses, permits, and fees	-	-	-	4,745
Charges for services	-	-	433	-
Fines and forfeitures	-	84,920	-	-
Investment income (loss)	-	(1,057)	(24,388)	(49,435)
Federal grants	-	-	356	52,086
State grants	-	-	-	-
Other	-	-	720	14,895
Intergovernmental	-	-	-	-
Total Revenues	<u>5,126,684</u>	<u>83,863</u>	<u>1,644,568</u>	<u>676,260</u>
EXPENDITURES				
General government	-	-	1,183,890	18,596
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Public works	-	-	-	-
Highways and streets	5,126,684	-	-	4,204,892
Health and welfare	-	-	-	-
Housing	-	-	-	-
Capital outlays	-	-	139,104	227,661
Total Expenditures	<u>5,126,684</u>	<u>-</u>	<u>1,322,994</u>	<u>4,451,149</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>83,863</u>	<u>321,574</u>	<u>(3,774,889)</u>
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	-	-	-	4,000,000
Transfers to other funds	-	(100,000)	-	-
Net Other Financing Sources (Uses)	<u>-</u>	<u>(100,000)</u>	<u>-</u>	<u>4,000,000</u>
Net Change in Fund Balances	-	(16,137)	321,574	225,111
Fund Balances, beginning of period	-	154,502	2,394,155	4,574,905
Fund Balances, ending	<u>\$ -</u>	<u>\$ 138,365</u>	<u>\$ 2,715,729</u>	<u>\$ 4,800,016</u>

Hold Harmless Gross Receipts Tax 1st 1/8th	Emergency Medical Services	Hold Harmless Gross Receipts Tax 2nd 1/8th	Farm and Range	Fire Protection	Law Enforcement Protection
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5,088,431	-	5,088,431	-	1,674,996	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(111,617)	(1,857)	(12,197)	(184)	(93,612)	(242)
-	-	-	1,408	1,547	-
-	101,417	-	-	2,261,969	55,069
-	3,212	-	-	14,137	-
-	-	-	-	-	-
<u>4,976,814</u>	<u>102,772</u>	<u>5,076,234</u>	<u>1,224</u>	<u>3,859,037</u>	<u>54,827</u>
-	-	-	8,000	-	-
-	101,423	-	-	1,500,750	50,451
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
346,028	-	-	-	1,810,649	4,618
<u>346,028</u>	<u>101,423</u>	<u>-</u>	<u>8,000</u>	<u>3,311,399</u>	<u>55,069</u>
<u>4,630,786</u>	<u>1,349</u>	<u>5,076,234</u>	<u>(6,776)</u>	<u>547,638</u>	<u>(242)</u>
-	-	-	-	-	-
(2,024,058)	-	(3,159,935)	-	-	-
<u>(2,024,058)</u>	<u>-</u>	<u>(3,159,935)</u>	<u>-</u>	<u>-</u>	<u>-</u>
2,606,728	1,349	1,916,299	(6,776)	547,638	(242)
<u>11,768,066</u>	<u>124,455</u>	<u>1,999,287</u>	<u>10,281</u>	<u>8,015,408</u>	<u>17,454</u>
<u>\$ 14,374,794</u>	<u>\$ 125,804</u>	<u>\$ 3,915,586</u>	<u>\$ 3,505</u>	<u>\$ 8,563,046</u>	<u>\$ 17,212</u>

**STATE OF NEW MEXICO
SANTA FE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

	<u>Environmental GRT</u>	<u>Lodgers Tax</u>	<u>Fire Impact Fees</u>	<u>Recreation</u>
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Gross receipts taxes	838,006	-	-	-
Other taxes and assessments	-	593,674	-	-
Licenses, permits, and fees	-	-	-	-
Charges for services	-	-	468,034	-
Fines and forfeitures	-	-	-	-
Investment income (loss)	(7,330)	(8,935)	(16,288)	(111)
Federal grants	-	-	-	-
State grants	-	11,873	-	-
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	<u>830,676</u>	<u>596,612</u>	<u>451,746</u>	<u>(111)</u>
EXPENDITURES				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	348,417	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Housing	-	-	-	-
Capital outlays	-	-	634,960	-
Total Expenditures	<u>-</u>	<u>348,417</u>	<u>634,960</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>830,676</u>	<u>248,195</u>	<u>(183,214)</u>	<u>(111)</u>
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	-	-	-	-
Transfers to other funds	(509,103)	-	-	-
Net Other Financing Sources (Uses)	<u>(509,103)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	321,573	248,195	(183,214)	(111)
Fund Balances, beginning of period	873,082	874,904	1,622,130	11,051
Fund Balances, ending	<u>\$ 1,194,655</u>	<u>\$ 1,123,099</u>	<u>\$ 1,438,916</u>	<u>\$ 10,940</u>

<u>Clerk Recording</u>	<u>Correctional GRT</u>	<u>Indigent Hospital</u>	<u>Health Care Assistance Program</u>	<u>Economic Development</u>	<u>Federal Forfeiture</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	5,600,129	5,600,188	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
247,390	-	-	-	10,000	-
-	-	-	-	-	-
(8,572)	(21,814)	(24,112)	(36,242)	(67,357)	(546)
-	-	-	11,692	-	-
-	-	-	-	9,900	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>238,818</u>	<u>5,578,315</u>	<u>5,576,076</u>	<u>(24,550)</u>	<u>(47,457)</u>	<u>(546)</u>
123,745	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	307,717	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	3,516,778	2,335,354	-	-
-	-	-	-	-	-
5,844	-	-	175,759	9,900	-
<u>129,589</u>	<u>-</u>	<u>3,516,778</u>	<u>2,511,113</u>	<u>317,617</u>	<u>-</u>
109,229	5,578,315	2,059,298	(2,535,663)	(365,074)	(546)
-	-	-	2,105,977	-	-
-	(4,461,262)	(1,000,000)	-	(300,000)	-
-	(4,461,262)	(1,000,000)	2,105,977	(300,000)	-
109,229	1,117,053	1,059,298	(429,686)	(665,074)	(546)
849,206	3,044,382	3,273,254	3,091,590	6,745,665	54,400
<u>\$ 958,435</u>	<u>\$ 4,161,435</u>	<u>\$ 4,332,552</u>	<u>\$ 2,661,904</u>	<u>\$ 6,080,591</u>	<u>\$ 53,854</u>

**STATE OF NEW MEXICO
SANTA FE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

	<u>Linkages</u>	<u>Housing Choice Voucher Section 8</u>	<u>EMS Health Care</u>	<u>Wildfire / Mountains / Trails</u>
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Gross receipts taxes	-	-	-	-
Other taxes and assessments	-	-	-	-
Licenses, permits, and fees	-	-	-	-
Charges for services	-	10,198	-	-
Fines and forfeitures	-	-	-	-
Investment income (loss)	(333)	(5,016)	(24,464)	(491)
Federal grants	-	2,790,613	1,324	-
State grants	-	-	-	-
Other	-	656	344	-
Intergovernmental	-	-	-	-
Total Revenues	<u>(333)</u>	<u>2,796,451</u>	<u>(22,796)</u>	<u>(491)</u>
EXPENDITURES				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	1,242,801	-
Housing	-	2,796,766	-	-
Capital outlays	-	3,000	-	-
Total Expenditures	<u>-</u>	<u>2,799,766</u>	<u>1,242,801</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(333)</u>	<u>(3,315)</u>	<u>(1,265,597)</u>	<u>(491)</u>
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	-	-	885,322	-
Transfers to other funds	-	-	-	-
Net Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>885,322</u>	<u>-</u>
Net Change in Fund Balances	<u>(333)</u>	<u>(3,315)</u>	<u>(380,275)</u>	<u>(491)</u>
Fund Balances, beginning of period	<u>33,209</u>	<u>427,183</u>	<u>2,312,585</u>	<u>48,824</u>
Fund Balances, ending	<u>\$ 32,876</u>	<u>\$ 423,868</u>	<u>\$ 1,932,310</u>	<u>\$ 48,333</u>

<u>EMS Health Hospital</u>	<u>Alcohol Programs</u>	<u>Detox Programs</u>	<u>Fire Operations</u>	<u>Emergency Communication Operations</u>	<u>Law Enforcement Operations</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	10,263,295	-	-
-	-	-	-	-	-
-	-	-	37,980	-	-
-	-	-	1,630,487	1,466	-
-	70,436	-	-	-	-
(38,081)	(5,450)	(4,358)	(73,856)	(19,019)	(66,938)
-	300	-	142,727	70	260,239
-	1,413,062	300,000	23,489	7,981	-
-	-	-	400,732	-	54,387
-	-	-	435,423	1,172,568	-
<u>(38,081)</u>	<u>1,478,348</u>	<u>295,642</u>	<u>12,860,277</u>	<u>1,163,066</u>	<u>247,688</u>
-	-	-	-	-	-
-	-	-	11,832,030	3,840,540	9,689,822
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,395,266	300,000	-	-	-
-	-	-	-	-	-
-	-	-	223,288	274,138	1,714,267
<u>-</u>	<u>1,395,266</u>	<u>300,000</u>	<u>12,055,318</u>	<u>4,114,678</u>	<u>11,404,089</u>
<u>(38,081)</u>	<u>83,082</u>	<u>(4,358)</u>	<u>804,959</u>	<u>(2,951,612)</u>	<u>(11,156,401)</u>
-	-	-	6,889,984	3,895,839	14,721,987
-	(105,000)	-	(3,895,839)	-	-
<u>-</u>	<u>(105,000)</u>	<u>-</u>	<u>2,994,145</u>	<u>3,895,839</u>	<u>14,721,987</u>
(38,081)	(21,918)	(4,358)	3,799,104	944,227	3,565,586
<u>3,792,313</u>	<u>361,502</u>	<u>516,522</u>	<u>9,158,038</u>	<u>1,791,284</u>	<u>6,041,309</u>
<u>\$ 3,754,232</u>	<u>\$ 339,584</u>	<u>\$ 512,164</u>	<u>\$ 12,957,142</u>	<u>\$ 2,735,511</u>	<u>\$ 9,606,895</u>

**STATE OF NEW MEXICO
SANTA FE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

	<u>Renewable Energy</u>	<u>Housing Capital Improvement</u>	<u>Total Non-Major Special Revenue Funds</u>
REVENUES			
Property taxes	\$ -	\$ -	\$ 1,667,447
Gross receipts taxes	-	-	39,280,160
Other taxes and assessments	-	-	1,247,643
Licenses, permits, and fees	-	-	42,725
Charges for services	-	-	2,368,008
Fines and forfeitures	-	-	155,356
Investment income (loss)	(507)	-	(724,409)
Federal grants	-	564,563	3,826,925
State grants	-	-	4,184,760
Other	53,248	-	542,331
Intergovernmental	-	-	1,607,991
Total Revenues	<u>52,741</u>	<u>564,563</u>	<u>54,198,937</u>
EXPENDITURES			
General government	-	-	1,334,231
Public safety	-	-	27,015,016
Culture and recreation	-	-	656,134
Public works	-	-	-
Highways and streets	-	-	9,331,576
Health and welfare	-	-	8,790,199
Housing	-	170,098	2,966,864
Capital outlays	-	394,087	5,963,303
Total Expenditures	<u>-</u>	<u>564,185</u>	<u>56,057,323</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>52,741</u>	<u>378</u>	<u>(1,858,386)</u>
OTHER FINANCING SOURCES (USES)			
Transfers from other funds	-	-	32,499,109
Transfers to other funds	-	-	(15,555,197)
Net Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>16,943,912</u>
Net Change in Fund Balances	52,741	378	15,085,526
Fund Balances, beginning of period	<u>50,507</u>	<u>13,752</u>	<u>74,045,205</u>
Fund Balances, ending	<u>\$ 103,248</u>	<u>\$ 14,130</u>	<u>\$ 89,130,731</u>

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
REGIONAL TRANSIT FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance Favorable (Unfavorable) Final to Actual
	Original	Final		Final to Actual
REVENUES				\$
Property taxes	\$ -	\$ -	\$ -	-
Gross receipts taxes	3,306,798	4,938,664	5,126,684	188,020
Other taxes and assessments	-	-	-	-
Licenses, permits, and fees	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest earnings (loss)	-	-	-	-
Grants	-	-	-	-
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	<u>3,306,798</u>	<u>4,938,664</u>	<u>5,126,684</u>	<u>\$ 188,020</u>
Cash Balance Carryforward	<u>-</u>	<u>-</u>		
Total	<u>\$ 3,306,798</u>	<u>\$ 4,938,664</u>		
EXPENDITURES				
General government	\$ -	\$ -	-	\$ -
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Public works	-	-	-	-
Highways and streets	3,306,798	4,938,664	5,126,684	(188,020)
Health and welfare	-	-	-	-
Housing	-	-	-	-
Capital outlays	-	-	-	-
Total Expenditures	<u>\$ 3,306,798</u>	<u>\$ 4,938,664</u>	<u>5,126,684</u>	<u>\$ (188,020)</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			<u>-</u>	
Change in Fund Balance – GAAP basis			<u>\$ -</u>	

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
CORRECTIONS FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Gross receipts taxes	-	-	-	-
Other taxes and assessments	-	-	-	-
Licenses, permits, and fees	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	100,000	100,000	84,920	(15,080)
Interest earnings (loss)	-	-	(1,058)	(1,058)
Grants	-	-	-	-
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	<u>100,000</u>	<u>100,000</u>	<u>83,862</u>	<u>\$ (16,138)</u>
Cash Balance Carryforward	<u>-</u>	<u>-</u>		
Total	<u>\$ 100,000</u>	<u>\$ 100,000</u>		
EXPENDITURES				
General government	\$ -	\$ -	-	\$ -
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Housing	-	-	-	-
Capital outlays	-	-	-	-
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	\$ -	\$ -	-	\$ -
Transfers to other funds	(100,000)	(100,000)	(100,000)	-
Total Other Financing Sources (Uses)	<u>\$ (100,000)</u>	<u>\$ (100,000)</u>	<u>(100,000)</u>	<u>\$ -</u>
Net Change in Fund Balance – Budgetary Basis			(16,138)	
Reconciliation to change in fund balance – GAAP Basis				
Revenue accruals, net of prior year revenue reversals			1,059	
Adjustments to expenditures for modified accrual purposes			-	
To reflect fair market value adjustment not budgeted			<u>(1,058)</u>	
Change in Fund Balance – GAAP basis			<u>\$ (16,137)</u>	

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
PROPERTY VALUATION FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Gross receipts taxes	1,374,077	1,374,077	1,667,447	293,370
Other taxes and assessments	-	-	-	-
Licenses, permits, and fees	-	-	-	-
Charges for services	-	-	433	433
Fines and forfeitures	-	-	-	-
Interest earnings (loss)	-	-	(24,387)	(24,387)
Grants	-	-	356	356
Other	-	-	720	720
Intergovernmental	-	-	-	-
Total Revenues	<u>1,374,077</u>	<u>1,374,077</u>	<u>1,644,569</u>	<u>\$ 270,492</u>
Cash Balance Carryforward	<u>316,692</u>	<u>316,692</u>		
Total	<u>\$ 1,690,769</u>	<u>\$ 1,690,769</u>		
EXPENDITURES				
General government	\$ 1,690,769	\$ 1,507,512	1,183,889	\$ 323,623
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Housing	-	-	-	-
Capital outlays	-	183,257	139,104	44,153
Total Expenditures	<u>\$ 1,690,769</u>	<u>\$ 1,690,769</u>	<u>1,322,993</u>	<u>\$ 367,776</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			321,576	
Reconciliation to change in fund balance – GAAP Basis				
Revenue accruals, net of prior year revenue reversals			18,849	
Adjustments to expenditures for modified accrual purposes			(1)	
To reflect fair market value adjustment not budgeted			(18,850)	
Change in Fund Balance – GAAP basis			<u>\$ 321,574</u>	

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
ROAD MAINTENANCE FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance Favorable (Unfavorable) Final to Actual
	Original	Final		Final to Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Gross receipts taxes	-	-	-	-
Other taxes and assessments	615,000	615,000	653,969	38,969
Licenses, permits, and fees	5,500	5,500	4,745	(755)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest earnings (loss)	-	-	(49,435)	(49,435)
Grants	13,000	13,000	52,086	39,086
Other	-	-	14,895	14,895
Intergovernmental	-	-	-	-
Total Revenues	633,500	633,500	676,260	\$ 42,760
Cash Balance Carryforward	1,436,688	1,607,209		
Total	\$ 2,070,188	\$ 2,240,709		
EXPENDITURES				
General government	\$ -	\$ -	18,595	\$ (18,595)
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Public works	-	-	-	-
Highways and streets	6,070,188	5,691,083	4,204,893	1,486,190
Health and welfare	-	-	-	-
Housing	-	-	-	-
Capital outlays	-	549,626	227,661	321,965
Total Expenditures	\$ 6,070,188	\$ 6,240,709	4,451,149	\$ 1,789,560
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	\$ 4,000,000	\$ 4,000,000	4,000,000	\$ -
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ 4,000,000	\$ 4,000,000	4,000,000	\$ -
Net Change in Fund Balance – Budgetary Basis			225,111	
Reconciliation to change in fund balance – GAAP Basis				
Revenue accruals, net of prior year revenue reversals			36,166	
Adjustments to expenditures for modified accrual purposes			-	
To reflect fair market value adjustment not budgeted			(36,166)	
Change in Fund Balance – GAAP basis			\$ 225,111	

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
HOLD HARMLESS GROSS RECEIPTS TAX 1ST 1/8TH FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance Favorable (Unfavorable) Final to Actual
	Original	Final		
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Gross receipts taxes	3,159,935	3,159,935	5,088,431	1,928,496
Other taxes and assessments	-	-	-	-
Licenses, permits, and fees	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest earnings (loss)	-	-	(111,615)	(111,615)
Grants	-	-	-	-
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	<u>3,159,935</u>	<u>3,159,935</u>	<u>4,976,816</u>	<u>\$ 1,816,881</u>
Cash Balance Carryforward	<u>2,077,708</u>	<u>2,614,300</u>		
Total	<u>\$ 5,237,643</u>	<u>\$ 5,774,235</u>		
EXPENDITURES				
General government	\$ -	\$ -	-	\$ -
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Housing	-	-	-	-
Capital outlays	3,213,585	3,750,177	346,028	3,404,149
Total Expenditures	<u>\$ 3,213,585</u>	<u>\$ 3,750,177</u>	<u>346,028</u>	<u>\$ 3,404,149</u>
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	\$ -	\$ -	-	\$ -
Transfers to other funds	(2,024,058)	(2,024,058)	(2,024,058)	-
Total Other Financing Sources (Uses)	<u>\$ (2,024,058)</u>	<u>\$ (2,024,058)</u>	<u>(2,024,058)</u>	<u>\$ -</u>
Net Change in Fund Balance – Budgetary Basis			2,606,730	
Reconciliation to change in fund balance – GAAP Basis				
Revenue accruals, net of prior year revenue reversals			88,600	
Adjustments to expenditures for modified accrual purposes			-	
To reflect fair market value adjustment not budgeted			(88,602)	
Change in Fund Balance – GAAP basis			<u>\$ 2,606,728</u>	

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
EMERGENCY MEDICAL SERVICES FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
REVENUES				
Administration				
Interest earnings (loss)	\$ -	\$ -	\$ (1,856)	\$ (1,856)
Other	-	-	3,212	3,212
Subtotal	-	-	1,356	1,356
Chimayo				
Grants	5,100	5,301	5,274	(27)
Eldorado				
Grants	7,731	8,181	7,887	(294)
Edgewood				
Grants	8,149	11,169	11,168	(1)
Hondo				
Grants	7,316	8,190	7,267	(923)
La Puebla				
Grants	8,142	7,929	7,929	-
Pojoaque				
Grants	8,175	6,900	6,681	(219)
Stanley				
Grants	4,071	5,100	5,054	(46)
Tesuque				
Grants	7,645	8,148	8,147	(1)
Turquoise Trail				
Grants	6,851	5,000	7,949	2,949
La Cienega				
Grants	7,824	9,750	9,749	(1)
Madrid				
Grants	3,538	5,116	5,116	-
Glorieta				
Grants	5,562	7,456	7,456	-
Agua Fria				
Grants	9,216	9,759	6,779	(2,980)
Galisteo				
Grants	4,938	5,060	4,961	(99)
Total Revenues	94,258	103,059	102,773	\$ (286)
Cash Balance Carryforward	-	2,980		
Total	\$ 94,258	\$ 106,039		

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
EMERGENCY MEDICAL SERVICES FUND (CONTINUED)
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance Favorable (Unfavorable) Final to Actual
	Original	Final		
EXPENDITURES				
Chimayo				
Public Safety	\$ 5,100	\$ 5,301	\$ 5,275	\$ 26
Eldorado				
Public Safety	7,731	8,181	7,887	294
Edgewood				
Public Safety	8,149	11,169	11,168	1
Hondo				
Public Safety	7,316	7,285	7,267	18
Capital	-	905	-	905
Subtotal	<u>7,316</u>	<u>8,190</u>	<u>7,267</u>	<u>923</u>
La Puebla				
Public Safety	8,142	7,929	7,929	-
Pojoaque				
Public Safety	8,175	6,900	6,681	219
Stanley				
Public Safety	4,071	5,100	5,054	46
Tesuque				
Public Safety	7,645	8,148	8,147	1
Turquoise Trail				
Public Safety	6,851	7,980	7,949	31
La Cienega				
Public Safety	7,824	9,750	9,749	1
Madrid				
Public Safety	3,538	5,116	5,116	-
Glorieta				
Public Safety	5,562	7,456	7,462	(6)
Agua Fria				
Public Safety	9,216	9,759	6,780	2,979
Galisteo				
Public Safety	<u>4,938</u>	<u>5,060</u>	<u>4,961</u>	<u>99</u>
Total Expenditures	<u>\$ 94,258</u>	<u>\$ 106,039</u>	<u>101,425</u>	<u>\$ 4,614</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			1,348	
Reconciliation to change in fund balance – GAAP Basis				
Revenue accruals, net of prior year revenue reversals			1,500	
Adjustments to expenditures for modified accrual purposes			2	
To reflect fair market value adjustment not budgeted			<u>(1,501)</u>	
Change in Fund Balance – GAAP basis			<u>\$ 1,349</u>	

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
HOLD HARMLESS GROSS RECEIPTS TAX 2ND 1/8TH FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Gross receipts taxes	3,159,935	3,159,935	5,088,431	1,928,496
Other taxes and assessments	-	-	-	-
Licenses, permits, and fees	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest earnings (loss)	-	-	(12,196)	(12,196)
Grants	-	-	-	-
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	<u>3,159,935</u>	<u>3,159,935</u>	<u>5,076,235</u>	<u>\$ 1,916,300</u>
Cash Balance Carryforward	<u>-</u>	<u>-</u>		
Total	<u>\$ 3,159,935</u>	<u>\$ 3,159,935</u>		
EXPENDITURES				
General government	\$ -	\$ -	-	\$ -
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Housing	-	-	-	-
Capital outlays	-	-	-	-
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	\$ -	\$ -	-	\$ -
Transfers to other funds	<u>(3,159,935)</u>	<u>(3,159,935)</u>	<u>(3,159,935)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>\$ (3,159,935)</u>	<u>\$ (3,159,935)</u>	<u>(3,159,935)</u>	<u>\$ -</u>
Net Change in Fund Balance – Budgetary Basis			1,916,300	
Reconciliation to change in fund balance – GAAP Basis				
Revenue accruals, net of prior year revenue reversals			11,038	
Adjustments to expenditures for modified accrual purposes			-	
To reflect fair market value adjustment not budgeted			<u>(11,039)</u>	
Change in Fund Balance – GAAP basis			<u>\$ 1,916,299</u>	

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
FARM AND RANGE FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Gross receipts taxes	-	-	-	-
Other taxes and assessments	-	-	-	-
Licenses, permits, and fees	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest earnings (loss)	-	-	(184)	(184)
Grants	650	650	1,408	758
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	<u>650</u>	<u>650</u>	<u>1,224</u>	<u>\$ 574</u>
Cash Balance Carryforward	<u>7,350</u>	<u>7,350</u>		
Total	<u>\$ 8,000</u>	<u>\$ 8,000</u>		
EXPENDITURES				
General government	\$ 8,000	\$ 8,000	8,000	\$ -
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Housing	-	-	-	-
Capital outlays	-	-	-	-
Total Expenditures	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>8,000</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			(6,776)	
Reconciliation to change in fund balance – GAAP Basis				
Revenue accruals, net of prior year revenue reversals			142	
Adjustments to expenditures for modified accrual purposes			-	
To reflect fair market value adjustment not budgeted			<u>(142)</u>	
Change in Fund Balance – GAAP basis			<u>\$ (6,776)</u>	

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
FIRE PROTECTION FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
REVENUES				
Administration				
Gross receipts taxes	\$ 1,049,542	\$ 1,049,542	\$ 1,674,996	\$ 625,454
Interest earnings (loss)	-	-	(93,613)	(93,613)
Grants	81,863	97,862	82,925	(14,937)
Other	-	-	5,776	5,776
Subtotal	<u>1,131,405</u>	<u>1,147,404</u>	<u>1,670,084</u>	<u>522,680</u>
Chimayo				
Grants	123,699	135,142	70,058	(65,084)
Eldorado				
Grants	300,354	321,552	531,744	210,192
Edgewood				
Grants	227,721	254,752	321,905	67,153
Hondo				
Grants	178,570	195,724	91,580	(104,144)
La Puebla				
Grants	175,747	195,724	54,923	(140,801)
Pojoaque				
Grants	128,172	135,142	86,319	(48,823)
Stanley				
Grants	203,766	220,577	140,174	(80,403)
Tesuque				
Grants	151,421	161,551	67,538	(94,013)
Turquoise Trail				
Grants	151,203	161,551	96,516	(65,035)
La Cienega				
Grants	188,028	220,577	220,678	101
Madrid				
Grants	84,699	93,201	90,837	(2,364)
Glorieta				
Grants	180,284	195,724	235,375	39,651
Agua Fria				
Grants	174,051	186,402	105,289	(81,113)
Galisteo				
Grants	<u>79,306</u>	<u>93,201</u>	<u>67,654</u>	<u>(25,547)</u>
Total Revenues	<u>3,478,426</u>	<u>3,718,224</u>	<u>3,850,674</u>	<u>\$ 132,450</u>
Cash Balance Carryforward	<u>702,356</u>	<u>6,150,818</u>		
Total	<u>\$ 4,180,782</u>	<u>\$ 9,869,042</u>		

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
FIRE PROTECTION FUND (CONTINUED)
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance Favorable (Unfavorable) Final to Actual
	Original	Final		
EXPENDITURES				
Administration				
Public Safety	\$ 1,205,845	\$ 665,403	\$ 414,073	\$ 251,330
Capital	169,697	1,655,653	676,627	979,026
Subtotal	1,375,542	2,321,056	1,090,700	1,230,356
Chimayo				
Public Safety	123,699	135,391	42,266	93,125
Capital	22,281	205,957	27,792	178,165
Subtotal	145,980	341,348	70,058	271,290
Eldorado				
Public Safety	300,354	268,772	114,469	154,303
Capital	-	794,056	417,274	376,782
Subtotal	300,354	1,062,828	531,743	531,085
Edgewood				
Public Safety	227,721	279,858	146,134	133,724
Capital	-	597,533	223,088	374,445
Subtotal	227,721	877,391	369,222	508,169
Hondo				
Public Safety	178,570	160,965	68,745	92,220
Capital	-	408,825	22,834	385,991
Subtotal	178,570	569,790	91,579	478,211
La Puebla				
Public Safety	175,747	182,926	54,923	128,003
Capital	50,000	552,831	-	552,831
Subtotal	225,747	735,757	54,923	680,834
Pojoaque				
Public Safety	128,172	165,205	86,319	78,886
Capital	-	117,215	-	117,215
Subtotal	128,172	282,420	86,319	196,101
Stanley				
Public Safety	203,766	151,509	60,523	90,986
Capital	-	477,722	79,651	398,071
Subtotal	203,766	629,231	140,174	489,057
Tesuque				
Public Safety	151,421	173,977	67,539	106,438
Capital	-	108,440	-	108,440
Subtotal	151,421	282,417	67,539	214,878
Turquoise Trail				
Public Safety	151,203	158,892	74,357	84,535
Capital	-	145,306	22,159	123,147
Subtotal	151,203	304,198	96,516	207,682
La Cienega				
Public Safety	188,028	221,205	113,325	107,880
Capital	-	395,284	129,380	265,904
Subtotal	188,028	616,489	242,705	373,784

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
FIRE PROTECTION FUND (CONTINUED)
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
EXPENDITURES (CONTINUED)				
Madrid				
Public Safety	\$ 84,699	\$ 110,201	\$ 44,955	\$ 65,246
Capital	385,938	399,649	16,649	383,000
Subtotal	<u>470,637</u>	<u>509,850</u>	<u>61,604</u>	<u>448,246</u>
Glorieta				
Public Safety	180,284	213,724	40,179	173,545
Capital	-	516,071	195,195	320,876
Subtotal	<u>180,284</u>	<u>729,795</u>	<u>235,374</u>	<u>494,421</u>
Agua Fria				
Public Safety	174,051	221,704	105,290	116,414
Capital	-	222,873	-	222,873
Subtotal	<u>174,051</u>	<u>444,577</u>	<u>105,290</u>	<u>339,287</u>
Galisteo				
Public Safety	79,306	123,181	67,652	55,529
Capital	-	38,714	-	38,714
Subtotal	<u>79,306</u>	<u>161,895</u>	<u>67,652</u>	<u>94,243</u>
Total Expenditures	<u>\$ 4,180,782</u>	<u>\$ 9,869,042</u>	<u>3,311,398</u>	<u>\$ 6,557,644</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			539,276	
Reconciliation to change in fund balance – GAAP Basis				
Revenue accruals, net of prior year revenue reversals			77,104	
Adjustments to expenditures for modified accrual purposes			(1)	
To reflect fair market value adjustment not budgeted			<u>(68,741)</u>	
Change in Fund Balance – GAAP basis			<u>\$ 547,638</u>	

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
LAW ENFORCEMENT PROTECTION FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Gross receipts taxes	-	-	-	-
Other taxes and assessments	-	-	-	-
Licenses, permits, and fees	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest earnings (loss)	-	-	(242)	(242)
Grants	85,800	85,800	55,069	(30,731)
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	<u>85,800</u>	<u>85,800</u>	<u>54,827</u>	<u>\$ (30,973)</u>
Cash Balance Carryforward	<u>-</u>	<u>-</u>		
Total	<u>\$ 85,800</u>	<u>\$ 85,800</u>		
EXPENDITURES				
General government	\$ -	\$ -	-	\$ -
Public safety	85,800	81,182	50,450	30,732
Culture and recreation	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Housing	-	-	-	-
Capital outlays	-	4,618	4,618	-
Total Expenditures	<u>\$ 85,800</u>	<u>\$ 85,800</u>	<u>55,068</u>	<u>\$ 30,732</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			(241)	
Reconciliation to change in fund balance – GAAP Basis				
Revenue accruals, net of prior year revenue reversals			37	
Adjustments to expenditures for modified accrual purposes			(1)	
To reflect fair market value adjustment not budgeted			<u>(37)</u>	
Change in Fund Balance – GAAP basis			<u>\$ (242)</u>	

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
ENVIRONMENTAL GRT FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Gross receipts taxes	509,103	509,103	838,005	328,902
Other taxes and assessments	-	-	-	-
Licenses, permits, and fees	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest earnings (loss)	-	-	(7,331)	(7,331)
Grants	-	-	-	-
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	<u>509,103</u>	<u>509,103</u>	<u>830,674</u>	<u>\$ 321,571</u>
Cash Balance Carryforward	<u>-</u>	<u>-</u>		
Total	<u>\$ 509,103</u>	<u>\$ 509,103</u>		
EXPENDITURES				
General government	\$ -	\$ -	-	\$ -
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Housing	-	-	-	-
Capital outlays	-	-	-	-
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	\$ -	\$ -	-	\$ -
Transfers to other funds	(509,103)	(509,103)	(509,103)	-
Total Other Financing Sources (Uses)	<u>\$ (509,103)</u>	<u>\$ (509,103)</u>	<u>(509,103)</u>	<u>\$ -</u>
Net Change in Fund Balance – Budgetary Basis			321,571	
Reconciliation to change in fund balance – GAAP Basis				
Revenue accruals, net of prior year revenue reversals			5,834	
Adjustments to expenditures for modified accrual purposes			-	
To reflect fair market value adjustment not budgeted			(5,832)	
Change in Fund Balance – GAAP basis			<u>\$ 321,573</u>	

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
LODGERS TAX FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance Favorable (Unfavorable)
	Original	Final		Final to Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Gross receipts taxes	-	-	-	-
Other taxes and assessments	291,530	291,530	593,674	302,144
Licenses, permits, and fees	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest earnings (loss)	-	-	(8,935)	(8,935)
Grants	-	-	11,873	11,873
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	<u>291,530</u>	<u>291,530</u>	<u>596,612</u>	<u>\$ 305,082</u>
Cash Balance Carryforward	<u>288,314</u>	<u>293,314</u>		
Total	<u>\$ 579,844</u>	<u>\$ 584,844</u>		
EXPENDITURES				
General government	\$ -	\$ -	-	\$ -
Public safety	-	-	-	-
Culture and recreation	579,844	584,844	348,417	236,427
Public works	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Housing	-	-	-	-
Capital outlays	-	-	-	-
Total Expenditures	<u>\$ 579,844</u>	<u>\$ 584,844</u>	<u>348,417</u>	<u>\$ 236,427</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			248,195	
Reconciliation to change in fund balance – GAAP Basis				
Revenue accruals, net of prior year revenue reversals			6,503	
Adjustments to expenditures for modified accrual purposes			-	
To reflect fair market value adjustment not budgeted			<u>(6,503)</u>	
Change in Fund Balance – GAAP basis			<u>\$ 248,195</u>	

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
FIRE IMPACT FEES FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
REVENUES				
Administration				
Interest earnings (loss)	\$ -	\$ -	\$ (16,289)	\$ (16,289)
Chimayo				
Charges for Services	-	-	1,633	1,633
Eldorado				
Charges for Services	-	-	50,989	50,989
Edgewood				
Charges for Services	-	-	83,159	83,159
Hondo				
Charges for Services	-	-	22,898	22,898
La Puebla				
Charges for Services	-	-	4,550	4,550
Pojoaque				
Charges for Services	-	-	9,421	9,421
Stanley				
Charges for Services	-	-	6,729	6,729
Tesuque				
Charges for Services	-	-	45,756	45,756
Turquoise Trail				
Charges for Services	-	-	12,617	12,617
La Cienega				
Charges for Services	-	-	63,825	63,825
Madrid				
Charges for Services	-	-	1,161	1,161
Glorieta				
Charges for Services	-	-	2,552	2,552
Agua Fria				
Charges for Services	-	-	159,205	159,205
Galisteo				
Charges for Services	-	-	3,538	3,538
Total Revenues	-	-	<u>451,744</u>	<u>\$ 451,744</u>
Cash Balance Carryforward	<u>156,740</u>	<u>778,152</u>		
Total	<u>\$ 156,740</u>	<u>\$ 778,152</u>		

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
FIRE IMPACT FEES FUND (CONTINUED)
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
EXPENDITURES				
Chimayo				
Capital	\$ 3,518	\$ 3,518	\$ -	\$ 3,518
Eldorado				
Capital	-	105,716	105,716	-
Edgewood				
Capital	-	316,362	316,362	-
Hondo				
Capital	-	-	-	-
La Puebla				
Capital	20,954	20,954	13,548	7,406
Pojoaque				
Capital	-	-	-	-
Stanley				
Capital	-	-	-	-
Tesuque				
Capital	-	-	-	-
Turquoise Trail				
Capital	102,908	102,908	-	102,908
La Cienega				
Capital	-	199,334	199,334	-
Madrid				
Capital	29,360	29,360	-	29,360
Glorieta				
Capital	-	-	-	-
Agua Fria				
Capital	-	-	-	-
Galisteo				
Capital	-	-	-	-
Total Expenditures	<u>\$ 156,740</u>	<u>\$ 778,152</u>	<u>634,960</u>	<u>\$ 143,192</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			(183,216)	
Reconciliation to change in fund balance – GAAP Basis				
Revenue accruals, net of prior year revenue reversals			2	
Adjustments to expenditures for modified accrual purposes			-	
To reflect fair market value adjustment not budgeted			-	
Change in Fund Balance – GAAP basis			<u>\$ (183,214)</u>	

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
CLERK RECORDING FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Gross receipts taxes	-	-	-	-
Other taxes and assessments	-	-	-	-
Licenses, permits, and fees	-	-	-	-
Charges for services	162,099	162,099	247,390	85,291
Fines and forfeitures	-	-	-	-
Interest earnings (loss)	-	-	(8,573)	(8,573)
Grants	-	-	-	-
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	<u>162,099</u>	<u>162,099</u>	<u>238,817</u>	<u>\$ 76,718</u>
Cash Balance Carryforward	<u>-</u>	<u>10,450</u>		
Total	<u>\$ 162,099</u>	<u>\$ 172,549</u>		
EXPENDITURES				
General government	\$ 162,099	\$ 163,258	123,745	\$ 39,513
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Housing	-	-	-	-
Capital outlays	-	9,291	5,844	3,447
Total Expenditures	<u>\$ 162,099</u>	<u>\$ 172,549</u>	<u>129,589</u>	<u>\$ 42,960</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			109,228	
Reconciliation to change in fund balance – GAAP Basis				
Revenue accruals, net of prior year revenue reversals			6,244	
Adjustments to expenditures for modified accrual purposes			-	
To reflect fair market value adjustment not budgeted			<u>(6,243)</u>	
Change in Fund Balance – GAAP basis			<u>\$ 109,229</u>	

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
CORRECTIONAL GRT FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance Favorable (Unfavorable) Final to Actual
	Original	Final		Final to Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Gross receipts taxes	3,461,262	4,461,262	5,600,130	1,138,868
Other taxes and assessments	-	-	-	-
Licenses, permits, and fees	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest earnings (loss)	-	-	(21,814)	(21,814)
Grants	-	-	-	-
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	<u>3,461,262</u>	<u>4,461,262</u>	<u>5,578,316</u>	<u>\$ 1,117,054</u>
Cash Balance Carryforward	<u>-</u>	<u>-</u>		
Total	<u>\$ 3,461,262</u>	<u>\$ 4,461,262</u>		
EXPENDITURES				
General government	\$ -	\$ -	-	\$ -
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Housing	-	-	-	-
Capital outlays	-	-	-	-
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	\$ -	\$ -	-	\$ -
Transfers to other funds	<u>(3,461,262)</u>	<u>(4,461,262)</u>	<u>(4,461,262)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>\$ (3,461,262)</u>	<u>\$ (4,461,262)</u>	<u>(4,461,262)</u>	<u>\$ -</u>
Net Change in Fund Balance – Budgetary Basis			1,117,054	
Reconciliation to change in fund balance – GAAP Basis				
Revenue accruals, net of prior year revenue reversals			18,023	
Adjustments to expenditures for modified accrual purposes			-	
To reflect fair market value adjustment not budgeted			<u>(18,024)</u>	
Change in Fund Balance – GAAP basis			<u>\$ 1,117,053</u>	

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
INDIGENT HOSPITAL FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance Favorable (Unfavorable) Final to Actual
	Original	Final		
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Gross receipts taxes	3,507,833	3,507,833	5,600,188	2,092,355
Other taxes and assessments	-	-	-	-
Licenses, permits, and fees	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest earnings (loss)	-	-	(24,112)	(24,112)
Grants	-	-	-	-
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	<u>3,507,833</u>	<u>3,507,833</u>	<u>5,576,076</u>	<u>\$ 2,068,243</u>
Cash Balance Carryforward	<u>1,758,369</u>	<u>1,758,369</u>		
Total	<u>\$ 5,266,202</u>	<u>\$ 5,266,202</u>		
EXPENDITURES				
General government	\$ -	\$ -	-	\$ -
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	4,266,202	4,266,202	3,516,778	749,424
Housing	-	-	-	-
Capital outlays	-	-	-	-
Total Expenditures	<u>\$ 4,266,202</u>	<u>\$ 4,266,202</u>	<u>3,516,778</u>	<u>\$ 749,424</u>
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	\$ -	\$ -	-	\$ -
Transfers to other funds	(1,000,000)	(1,000,000)	(1,000,000)	-
Total Other Financing Sources (Uses)	<u>\$ (1,000,000)</u>	<u>\$ (1,000,000)</u>	<u>(1,000,000)</u>	<u>\$ -</u>
Net Change in Fund Balance – Budgetary Basis			1,059,298	
Reconciliation to change in fund balance – GAAP Basis				
Revenue accruals, net of prior year revenue reversals			19,913	
Adjustments to expenditures for modified accrual purposes			-	
To reflect fair market value adjustment not budgeted			(19,913)	
Change in Fund Balance – GAAP basis			<u>\$ 1,059,298</u>	

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
HEALTH CARE ASSISTANCE FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Gross receipts taxes	-	-	-	-
Other taxes and assessments	-	-	-	-
Licenses, permits, and fees	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest earnings (loss)	-	-	(36,243)	(36,243)
Grants	-	292,751	11,692	(281,059)
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	-	292,751	(24,551)	\$ (317,302)
Cash Balance Carryforward	1,059,818	1,680,749		
Total	\$ 1,059,818	\$ 1,973,500		
EXPENDITURES				
General government	\$ -	\$ -	-	\$ -
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	3,165,795	3,851,707	2,335,351	1,516,356
Housing	-	-	-	-
Capital outlays	-	227,770	175,759	52,011
Total Expenditures	\$ 3,165,795	4,079,477	2,511,110	\$ 1,568,367
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	\$ 2,105,977	\$ 2,105,977	2,105,977	\$ -
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ 2,105,977	\$ 2,105,977	2,105,977	\$ -
Net Change in Fund Balance – Budgetary Basis			(429,684)	
Reconciliation to change in fund balance – GAAP Basis				
Revenue accruals, net of prior year revenue reversals			28,368	
Adjustments to expenditures for modified accrual purposes			(3)	
To reflect fair market value adjustment not budgeted			(28,367)	
Change in Fund Balance – GAAP basis			\$ (429,686)	

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
ECONOMIC DEVELOPMENT FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Gross receipts taxes	-	-	-	-
Other taxes and assessments	-	-	-	-
Licenses, permits, and fees	-	-	-	-
Charges for services	-	-	10,000	10,000
Fines and forfeitures	-	-	-	-
Interest earnings (loss)	-	-	(67,356)	(67,356)
Grants	-	10,000	9,900	(100)
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	-	10,000	(47,456)	\$ (57,456)
Cash Balance Carryforward	524,000	824,000		
Total	\$ 524,000	\$ 834,000		
EXPENDITURES				
General government	\$ -	\$ -	-	\$ -
Public safety	-	-	-	-
Culture and recreation	524,000	524,000	307,716	216,284
Public works	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Housing	-	-	-	-
Capital outlays	-	10,000	9,900	100
Total Expenditures	\$ 524,000	\$ 534,000	317,616	\$ 216,384
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	\$ -	\$ -	-	\$ -
Transfers to other funds	-	(300,000)	(300,000)	-
Total Other Financing Sources (Uses)	\$ -	\$ (300,000)	(300,000)	\$ -
Net Change in Fund Balance – Budgetary Basis			(665,072)	
Reconciliation to change in fund balance – GAAP Basis				
Revenue accruals, net of prior year revenue reversals			49,934	
Adjustments to expenditures for modified accrual purposes			(1)	
To reflect fair market value adjustment not budgeted			(49,935)	
Change in Fund Balance – GAAP basis			\$ (665,074)	

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
HOUSING CHOICE VOUCHER SECTION 8 FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Gross receipts taxes	-	-	-	-
Other taxes and assessments	-	-	-	-
Licenses, permits, and fees	-	-	-	-
Charges for services	1,000	1,000	10,198	9,198
Fines and forfeitures	-	-	-	-
Interest earnings (loss)	-	-	(5,014)	(5,014)
Grants	2,736,318	3,102,673	2,790,613	(312,060)
Other	-	-	656	656
Intergovernmental	-	-	-	-
Total Revenues	<u>2,737,318</u>	<u>3,103,673</u>	<u>2,796,453</u>	<u>\$ (307,220)</u>
Cash Balance Carryforward	<u>59,375</u>	<u>61,088</u>		
Total	<u>\$ 2,796,693</u>	<u>\$ 3,164,761</u>		
EXPENDITURES				
General government	\$ -	\$ -	-	\$ -
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	59,375	59,375	7,000	52,375
Housing	2,737,318	3,105,386	2,792,765	312,621
Capital outlays	-	-	-	-
Total Expenditures	<u>\$ 2,796,693</u>	<u>\$ 3,164,761</u>	<u>2,799,765</u>	<u>\$ 364,996</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			(3,312)	
Reconciliation to change in fund balance – GAAP Basis				
Revenue accruals, net of prior year revenue reversals			3,846	
Adjustments to expenditures for modified accrual purposes			(1)	
To reflect fair market value adjustment not budgeted			<u>(3,848)</u>	
Change in Fund Balance – GAAP basis			<u>\$ (3,315)</u>	

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
EMS HEALTH CARE FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance Favorable (Unfavorable) Final to Actual
	Original	Final		Final to Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Gross receipts taxes	-	-	-	-
Other taxes and assessments	-	-	-	-
Licenses, permits, and fees	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest earnings (loss)	-	-	(24,464)	(24,464)
Grants	-	-	1,324	1,324
Other	-	-	344	344
Intergovernmental	-	-	-	-
Total Revenues	-	-	(22,796)	(22,796)
Cash Balance Carryforward	350,000	453,351		
Total	\$ 350,000	453,351		
EXPENDITURES				
General government	\$ -	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	1,235,322	1,337,934	1,242,805	95,129
Housing	-	-	-	-
Capital outlays	-	739	-	739
Total Expenditures	\$ 1,235,322	1,338,673	1,242,805	95,868
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	\$ 885,322	885,322	885,322	-
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ 885,322	885,322	885,322	-
Net Change in Fund Balance – Budgetary Basis			(380,279)	
Reconciliation to change in fund balance – GAAP Basis				
Revenue accruals, net of prior year revenue reversals			18,169	
Adjustments to expenditures for modified accrual purposes			4	
To reflect fair market value adjustment not budgeted			(18,169)	
Change in Fund Balance – GAAP basis			\$ (380,275)	

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
WILDFIRE / MOUNTAINS / TRAILS FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Gross receipts taxes	-	-	-	-
Other taxes and assessments	-	-	-	-
Licenses, permits, and fees	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest earnings (loss)	-	-	(490)	(490)
Grants	-	-	-	-
Other	-	-	-	-
Intergovernmental	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	-	-	(490)	\$ (490)
Cash Balance Carryforward	48,458	48,458		
	<u>48,458</u>	<u>48,458</u>		
Total	\$ 48,458	\$ 48,458		
	<u>\$ 48,458</u>	<u>\$ 48,458</u>		
EXPENDITURES				
General government	\$ -	\$ -	-	\$ -
Public safety	-	-	-	-
Culture and recreation	48,458	48,458	-	48,458
Public works	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Housing	-	-	-	-
Capital outlays	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	\$ 48,458	\$ 48,458	-	\$ 48,458
	<u>\$ 48,458</u>	<u>\$ 48,458</u>	<u>-</u>	<u>\$ 48,458</u>
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	\$ -	\$ -	-	\$ -
Transfers to other funds	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	\$ -	\$ -	-	\$ -
	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Net Change in Fund Balance – Budgetary Basis			(490)	
Reconciliation to change in fund balance – GAAP Basis				
Revenue accruals, net of prior year revenue reversals			365	
Adjustments to expenditures for modified accrual purposes			-	
To reflect fair market value adjustment not budgeted			(366)	
			<u>(366)</u>	
Change in Fund Balance – GAAP basis			\$ (491)	
			<u>\$ (491)</u>	

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
ALCOHOL PROGRAMS FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Gross receipts taxes	-	-	-	-
Other taxes and assessments	-	-	-	-
Licenses, permits, and fees	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	90,700	90,700	70,436	(20,264)
Interest earnings (loss)	-	-	(5,450)	(5,450)
Grants	1,428,265	1,621,057	1,353,361	(267,696)
Other	-	-	(265)	(265)
Intergovernmental	100,000	100,000	60,000	(40,000)
Total Revenues	<u>1,618,965</u>	<u>1,811,757</u>	<u>1,478,082</u>	<u>\$ (333,675)</u>
Cash Balance Carryforward	<u>-</u>	<u>-</u>		
Total	<u>\$ 1,618,965</u>	<u>\$ 1,811,757</u>		
EXPENDITURES				
General government	\$ -	\$ -	-	\$ -
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	1,513,965	1,706,757	1,395,002	311,755
Housing	-	-	-	-
Capital outlays	-	-	-	-
Total Expenditures	<u>\$ 1,513,965</u>	<u>\$ 1,706,757</u>	<u>1,395,002</u>	<u>\$ 311,755</u>
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	\$ -	-	-	\$ -
Transfers to other funds	(105,000)	(105,000)	(105,000)	-
Total Other Financing Sources (Uses)	<u>\$ (105,000)</u>	<u>\$ (105,000)</u>	<u>(105,000)</u>	<u>\$ -</u>
Net Change in Fund Balance – Budgetary Basis			(21,920)	
Reconciliation to change in fund balance – GAAP Basis				
Revenue accruals, net of prior year revenue reversals			4,302	
Adjustments to expenditures for modified accrual purposes			(264)	
To reflect fair market value adjustment not budgeted			<u>(4,036)</u>	
Change in Fund Balance – GAAP basis			<u>\$ (21,918)</u>	

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
DETOX PROGRAMS FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Gross receipts taxes	-	-	-	-
Other taxes and assessments	-	-	-	-
Licenses, permits, and fees	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest earnings (loss)	-	-	(4,358)	(4,358)
Grants	300,000	300,000	300,000	-
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	<u>300,000</u>	<u>300,000</u>	<u>295,642</u>	<u>\$ (4,358)</u>
Cash Balance Carryforward	<u>-</u>	<u>-</u>		
Total	<u>\$ 300,000</u>	<u>\$ 300,000</u>		
EXPENDITURES				
General government	\$ -	\$ -	-	\$ -
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	300,000	300,000	300,000	-
Housing	-	-	-	-
Capital outlays	-	-	-	-
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			(4,358)	
Reconciliation to change in fund balance – GAAP Basis				
Revenue accruals, net of prior year revenue reversals			3,295	
Adjustments to expenditures for modified accrual purposes			-	
To reflect fair market value adjustment not budgeted			<u>(3,295)</u>	
Change in Fund Balance – GAAP basis			<u>\$ (4,358)</u>	

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
FIRE OPERATIONS FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance Favorable (Unfavorable) Final to Actual
	Original	Final		Final to Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Gross receipts taxes	6,413,624	6,413,624	10,263,295	3,849,671
Other taxes and assessments	-	-	-	-
Licenses, permits, and fees	39,000	39,000	37,980	(1,020)
Charges for services	1,200,000	1,200,000	1,630,487	430,487
Fines and forfeitures	-	-	-	-
Interest earnings (loss)	-	-	(73,858)	(73,858)
Grants	231,976	362,283	166,217	(196,066)
Other	110,682	110,682	400,734	290,052
Intergovernmental	400,000	400,000	435,423	35,423
Total Revenues	8,395,282	8,525,589	12,860,278	\$ 4,334,689
Cash Balance Carryforward	2,889,930	3,472,844		
Total	\$ 11,285,212	\$ 11,998,433		
EXPENDITURES				
General government	\$ -	\$ -	-	\$ -
Public safety	14,279,357	14,561,927	11,832,037	2,729,890
Culture and recreation	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Housing	-	-	-	-
Capital outlays	-	430,651	223,288	207,363
Total Expenditures	\$ 14,279,357	\$ 14,992,578	12,055,325	\$ 2,937,253
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	\$ 6,889,984	\$ 6,889,984	6,889,984	\$ -
Transfers to other funds	(3,895,839)	(3,895,839)	(3,895,839)	-
Total Other Financing Sources (Uses)	\$ 2,994,145	\$ 2,994,145	2,994,145	\$ -
Net Change in Fund Balance – Budgetary Basis			3,799,098	
Reconciliation to change in fund balance – GAAP Basis				
Revenue accruals, net of prior year revenue reversals			51,889	
Adjustments to expenditures for modified accrual purposes			7	
To reflect fair market value adjustment not budgeted			(51,890)	
Change in Fund Balance – GAAP basis			\$ 3,799,104	

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
EMERGENCY COMMUNICATION OPERATIONS FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Gross receipts taxes	-	-	-	-
Other taxes and assessments	-	-	-	-
Licenses, permits, and fees	-	-	-	-
Charges for services	1,000	1,000	1,466	466
Fines and forfeitures	-	-	-	-
Interest earnings (loss)	-	-	(19,020)	(19,020)
Grants	25,000	25,000	8,051	(16,949)
Other	-	-	-	-
Intergovernmental	175,000	175,000	1,172,567	997,567
Total Revenues	201,000	201,000	1,163,064	\$ 962,064
Cash Balance Carryforward	-	825,911		
Total	\$ 201,000	\$ 1,026,911		
EXPENDITURES				
General government	\$ -	\$ -	-	\$ -
Public safety	4,089,339	4,637,819	3,840,538	797,281
Culture and recreation	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	7,500	7,500	-	7,500
Housing	-	-	-	-
Capital outlays	-	277,431	274,138	3,293
Total Expenditures	\$ 4,096,839	\$ 4,922,750	4,114,676	\$ 808,074
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	\$ 3,895,839	\$ 3,895,839	3,895,839	\$ -
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ 3,895,839	\$ 3,895,839	3,895,839	\$ -
Net Change in Fund Balance – Budgetary Basis			944,227	
Reconciliation to change in fund balance – GAAP Basis				
Revenue accruals, net of prior year revenue reversals			15,292	
Adjustments to expenditures for modified accrual purposes			(2)	
To reflect fair market value adjustment not budgeted			(15,290)	
Change in Fund Balance – GAAP basis			\$ 944,227	

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
LAW ENFORCEMENT OPERATIONS FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance Favorable (Unfavorable) Final to Actual
	Original	Final		Final to Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Gross receipts taxes	-	-	-	-
Other taxes and assessments	-	-	-	-
Licenses, permits, and fees	-	-	-	-
Charges for services	10,000	10,000	-	(10,000)
Fines and forfeitures	-	-	-	-
Interest earnings (loss)	-	-	(66,940)	(66,940)
Grants	296,582	433,999	260,239	(173,760)
Other	14,000	14,000	54,387	40,387
Intergovernmental	-	-	-	-
Total Revenues	320,582	457,999	247,686	\$ (210,313)
Cash Balance Carryforward	1,261,642	1,992,790		
Total	\$ 1,582,224	\$ 2,450,789		
EXPENDITURES				
General government	\$ -	\$ -	-	\$ -
Public safety	16,304,211	14,709,981	9,689,822	5,020,159
Culture and recreation	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Housing	-	-	-	-
Capital outlays	-	2,462,795	1,714,267	748,528
Total Expenditures	\$ 16,304,211	\$ 17,172,776	11,404,089	\$ 5,768,687
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	\$ 14,721,987	\$ 14,721,987	14,721,987	\$ -
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ 14,721,987	\$ 14,721,987	14,721,987	\$ -
Net Change in Fund Balance – Budgetary Basis			3,565,584	
Reconciliation to change in fund balance – GAAP Basis				
Revenue accruals, net of prior year revenue reversals			54,317	
Adjustments to expenditures for modified accrual purposes			-	
To reflect fair market value adjustment not budgeted			(54,315)	
Change in Fund Balance – GAAP basis			\$ 3,565,586	

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
RENEWABLE ENERGY FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance Favorable (Unfavorable) Final to Actual
	Original	Final		Final to Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Gross receipts taxes	-	-	-	-
Other taxes and assessments	-	-	-	-
Licenses, permits, and fees	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest earnings (loss)	-	-	(507)	(507)
Grants	-	-	-	-
Other	-	-	53,248	53,248
Intergovernmental	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	-	-	52,741	\$ 52,741
Cash Balance Carryforward	-	-		
	<u>-</u>	<u>-</u>		
Total	\$ -	\$ -		
	<u>-</u>	<u>-</u>		
EXPENDITURES				
General government	\$ -	\$ -	-	\$ -
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Public works	50,000	50,000	-	50,000
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Housing	-	-	-	-
Capital outlays	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	\$ 50,000	\$ 50,000	-	\$ 50,000
	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	\$ 50,000	\$ 50,000	-	\$ (50,000)
Transfers to other funds	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	\$ 50,000	\$ 50,000	-	\$ (50,000)
	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>(50,000)</u>
Net Change in Fund Balance – Budgetary Basis			52,741	
Reconciliation to change in fund balance – GAAP Basis				
Revenue accruals, net of prior year revenue reversals			507	
Adjustments to expenditures for modified accrual purposes			-	
To reflect fair market value adjustment not budgeted			(507)	
			<u>507</u>	
Change in Fund Balance – GAAP basis			\$ 52,741	
			<u>52,741</u>	

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
HOUSING CAPITAL IMPROVEMENT FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Gross receipts taxes	-	-	-	-
Other taxes and assessments	-	-	-	-
Licenses, permits, and fees	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest earnings (loss)	-	-	-	-
Grants	572,068	1,047,134	564,564	(482,570)
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	<u>572,068</u>	<u>1,047,134</u>	<u>564,564</u>	<u>\$ (482,570)</u>
Cash Balance Carryforward	-	15,362		
Total	<u>\$ 572,068</u>	<u>\$ 1,062,496</u>		
EXPENDITURES				
General government	\$ -	\$ -	-	\$ -
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Housing	572,068	424,877	170,098	254,779
Capital outlays	-	637,619	394,088	243,531
Total Expenditures	<u>\$ 572,068</u>	<u>\$ 1,062,496</u>	<u>564,186</u>	<u>\$ 498,310</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			378	
Reconciliation to change in fund balance – GAAP Basis				
Revenue accruals, net of prior year revenue reversals			(1)	
Adjustments to expenditures for modified accrual purposes			1	
To reflect fair market value adjustment not budgeted			-	
Change in Fund Balance – GAAP basis			<u>\$ 378</u>	

STATE OF NEW MEXICO
SANTA FE COUNTY
DESCRIPTION OF NON-MAJOR DEBT SERVICE FUNDS
YEAR ENDED JUNE 30, 2021

The following non-major debt service funds are maintained by the County.

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.

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 New Mexico Finance Authority (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 various gross receipts tax revenue bonds.

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, 2021**

	<u>GOB Debt Service</u>	<u>Equipment Loan Debt Service</u>	<u>Jail Revenue Bond Debt Service</u>	<u>GRT Revenue Bond Debt Service</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Cash and investment – restricted	16,893,188	127,215	4,706,166	1,195,775
Accounts receivable, net	-	-	-	-
Taxes receivable	921,420	-	-	-
Interest receivable	-	-	-	-
Grantor agencies receivable, net	-	-	-	-
Mortgages receivable, net	-	-	-	-
Down payment assistance receivable	-	-	-	-
Prepays and other	-	-	-	-
Due from other funds	-	-	-	-
Total Assets	<u>\$ 17,814,608</u>	<u>\$ 127,215</u>	<u>\$ 4,706,166</u>	<u>\$ 1,195,775</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ 280,000
Accrued wages and benefits	-	-	-	-
Deposits held for others	-	-	-	-
Other current liabilities	-	-	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>280,000</u>
DEFERRED INFLOWS				
Property taxes	387,931	-	-	-
Total Deferred Inflows	<u>387,931</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	17,426,677	127,215	4,706,166	915,775
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>17,426,677</u>	<u>127,215</u>	<u>4,706,166</u>	<u>915,775</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 17,814,608</u>	<u>\$ 127,215</u>	<u>\$ 4,706,166</u>	<u>\$ 1,195,775</u>

<u>WTB Loan / Grant Debt Service</u>	<u>Total Non-Major Debt Service Funds</u>
\$ -	\$ -
615,786	23,538,130
-	-
-	921,420
-	-
-	-
-	-
-	-
-	-
<u>-</u>	<u>-</u>
<u>\$ 615,786</u>	<u>\$ 24,459,550</u>
\$ -	\$ 280,000
-	-
-	-
-	-
-	-
-	-
<u>-</u>	<u>-</u>
-	280,000
-	387,931
-	387,931
-	-
615,786	23,791,619
-	-
-	-
-	-
<u>-</u>	<u>-</u>
615,786	23,791,619
<u>\$ 615,786</u>	<u>\$ 24,459,550</u>

**STATE OF NEW MEXICO
SANTA FE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE
NON-MAJOR DEBT SERVICE FUNDS
YEAR ENDED JUNE 30, 2021**

	<u>GOB Debt Service</u>	<u>Equipment Loan Debt Service</u>	<u>Jail Revenue Bond Debt Service</u>	<u>GRT Revenue Bond Debt Service</u>
REVENUES				
Property taxes	\$ 16,332,996	\$ -	\$ -	\$ -
Gross receipts taxes	-	-	-	-
Other taxes and assessments	-	-	-	-
Licenses, permits, and fees	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income (loss)	(152,311)	(1,290)	(3,815)	(7,354)
Federal grants	-	-	-	-
State grants	-	-	-	-
Other	-	-	-	2,781
Intergovernmental	-	-	-	-
Total Revenues	<u>16,180,685</u>	<u>(1,290)</u>	<u>(3,815)</u>	<u>(4,573)</u>
EXPENDITURES				
Debt service – principal	10,280,000	-	1,495,000	4,820,000
Debt service – interest	4,003,206	-	756,391	3,110,125
Bond issuance costs	72,880	-	-	-
Total Expenditures	<u>14,356,086</u>	<u>-</u>	<u>2,251,391</u>	<u>7,930,125</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,824,599</u>	<u>(1,290)</u>	<u>(2,255,206)</u>	<u>(7,934,698)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of debt - refunding bonds	4,445,000	-	-	-
Payment to refunded bond escrow agent	(4,843,664)	-	-	-
Bond premium	479,839	-	-	-
Transfers from other funds	-	-	2,814,323	7,930,128
Transfers to other funds	-	-	-	-
Net Other Financing Sources (Uses)	<u>81,175</u>	<u>-</u>	<u>2,814,323</u>	<u>7,930,128</u>
Net Change in Fund Balances	1,905,774	(1,290)	559,117	(4,570)
Fund Balances, beginning of period	<u>15,520,903</u>	<u>128,505</u>	<u>4,147,049</u>	<u>920,345</u>
Fund Balances, ending	<u>\$ 17,426,677</u>	<u>\$ 127,215</u>	<u>\$ 4,706,166</u>	<u>\$ 915,775</u>

<u>WTB Loan / Grant Debt Service</u>	<u>Total Non-Major Debt Service Funds</u>
\$ -	\$ 16,332,996
-	-
-	-
-	-
-	-
-	-
(6,246)	(171,016)
-	-
-	2,781
-	-
(6,246)	16,164,761
-	16,595,000
-	7,869,722
-	72,880
-	24,537,602
(6,246)	(8,372,841)
-	4,445,000
-	(4,843,664)
-	479,839
-	10,744,451
-	-
-	10,825,626
(6,246)	2,452,785
622,032	21,338,834
\$ 615,786	\$ 23,791,619

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
GOB DEBT SERVICE FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
REVENUES				
Property taxes	\$ 14,660,458	\$ 14,660,458	\$ 16,332,996	\$ 1,672,538
Gross receipts taxes	-	-	-	-
Other taxes and assessments	-	-	-	-
Licenses, permits, and fees	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest earnings (loss)	-	-	(152,310)	(152,310)
Grants	-	-	-	-
Other	-	-	4,924,839	4,924,839
Intergovernmental	-	-	-	-
Total Revenues	14,660,458	14,660,458	21,105,525	\$ 6,445,067
Cash Balance Carryforward	-	-		
Total	\$ 14,660,458	\$ 14,660,458		
EXPENDITURES				
General government	\$ 14,660,458	\$ 14,660,458	14,356,086	\$ 304,372
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Housing	-	-	-	-
Capital outlays	-	-	-	-
Total Expenditures	\$ 14,660,458	\$ 14,660,458	14,356,086	\$ 304,372
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	\$ -	\$ -	-	\$ -
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	-	\$ -
Net Change in Fund Balance – Budgetary Basis			6,749,439	
Reconciliation to change in fund balance – GAAP Basis				
Revenue accruals, net of prior year revenue reversals			29,878	
Adjustments to expenditures for modified accrual purposes			81,175	
Payment to refunded bond escrow agent not budgeted			(4,843,664)	
To reflect fair market value adjustment not budgeted			(111,054)	
Change in Fund Balance – GAAP basis			\$ 1,905,774	

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
JAIL REVENUE BOND DEBT SERVICE FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Gross receipts taxes	-	-	-	-
Other taxes and assessments	-	-	-	-
Licenses, permits, and fees	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest earnings (loss)	-	-	(3,814)	(3,814)
Grants	-	-	-	-
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	-	-	(3,814)	\$ (3,814)
Cash Balance Carryforward	-	-		
Total	\$ -	\$ -		
EXPENDITURES				
General government	\$ -	\$ -	-	\$ -
Public safety	2,252,700	2,252,700	2,251,391	1,309
Culture and recreation	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Housing	-	-	-	-
Capital outlays	-	-	-	-
Total Expenditures	\$ 2,252,700	\$ 2,252,700	2,251,391	\$ 1,309
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	\$ 2,252,700	\$ 2,252,700	2,814,678	\$ 561,978
Transfers to other funds	-	-	355	355
Total Other Financing Sources (Uses)	\$ 2,252,700	\$ 2,252,700	2,815,033	\$ 562,333
Net Change in Fund Balance – Budgetary Basis			559,828	
Reconciliation to change in fund balance – GAAP Basis				
Revenue accruals, net of prior year revenue reversals			3,850	
Adjustments to expenditures for modified accrual purposes			(355)	
To reflect fair market value adjustment not budgeted			(4,206)	
Change in Fund Balance – GAAP basis			\$ 559,117	

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
GRT REVENUE BOND DEBT SERVICE FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Gross receipts taxes	-	-	-	-
Other taxes and assessments	-	-	-	-
Licenses, permits, and fees	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest earnings (loss)	-	-	(7,353)	(7,353)
Grants	-	-	-	-
Other	-	-	2,781	2,781
Intergovernmental	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	-	-	(4,572)	\$ (4,572)
Cash Balance Carryforward	-	-		
	<u>-</u>	<u>-</u>		
Total	\$ -	\$ -		
	<u>-</u>	<u>-</u>		
EXPENDITURES				
General government	\$ 7,930,128	\$ 7,930,128	7,930,125	\$ 3
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Housing	-	-	-	-
Capital outlays	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	\$ 7,930,128	\$ 7,930,128	7,930,125	\$ 3
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	\$ 7,930,128	\$ 7,930,128	790,128	\$ (7,140,000)
Transfers to other funds	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	\$ 7,930,128	\$ 7,930,128	790,128	\$ (7,140,000)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance – Budgetary Basis			(7,144,569)	
Reconciliation to change in fund balance – GAAP Basis				
Revenue accruals, net of prior year revenue reversals			7,144,141	
Adjustments to expenditures for modified accrual purposes			-	
To reflect fair market value adjustment not budgeted			(4,142)	
			<u>(4,142)</u>	
Change in Fund Balance – GAAP basis			\$ (4,570)	
			<u>(4,570)</u>	



Santa Fe County Snowy Mountains, Annette Baca

STATE OF NEW MEXICO
SANTA FE COUNTY
DESCRIPTION ON NON-MAJOR CAPITAL PROJECT FUNDS
YEAR ENDED JUNE 30, 2021

The following non-major capital project 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.

Transfer Development Rights – To account for revenue and expense for development rights purchased by the County from qualified properties for conservation. The fund provides the County with a secure and reliable source of transfer development rights through the protection of areas with high conservation value. Funds from the proceeds of the sale of these development rights will be utilized to acquire additional development rights to replenish funds in order to maintain an adequate supply of development in receiving areas.

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.

Special Appropriations & Other Projects – To account for revenue and expense for capital grants received from the State of New Mexico. The fund contains only those projects that have signed grant agreements. As additional grant agreements are executed during the fiscal year they are added to the budget.

General Obligation Bond (GOB) Series 2009 – To account for the proceeds of a \$17 million bond issuance for the purpose of improving open spaces, trails and parks, County roads, fire safety facilities, water projects, and solid waste transfer stations. The debt service on this bond series is paid with property taxes through the General Obligation Bond Debt Service Fund.

General Obligation Bond (GOB) Series 2011 Improvement and Refunding – To account for the proceeds of a \$17.5 million bond issuance for the purpose of refunding GOB Series 2001A and improving open spaces, trails and parks, County roads, fire safety facilities, water projects, and waste transfer stations. The debt service on this bond series is paid with property taxes through the General Obligation Bond Debt Service Fund.

Equipment Loan Proceeds – To account for the proceeds of loans from the New Mexico Finance Authority 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 the proceeds of a \$19 million bond issuance for the purpose of improving open spaces, trails and parks, County roads, water projects, and solid waste transfer stations. The debt service on this bond series is paid with property taxes through the General Obligation Bond Debt Service Fund.

STATE OF NEW MEXICO
SANTA FE COUNTY
DESCRIPTION ON NON-MAJOR CAPITAL PROJECT FUNDS (CONTINUED)
YEAR ENDED JUNE 30, 2021

General Obligation Bond (GOB) Series 2015 Improvement and Refunding Bond – To account for the proceeds of a \$47.22 million bond issuance for the purpose of refunding GOB Series 2005A, advance refunding GOB Series 2007A and GOB 2007B, and improving open spaces, trails and parks, County roads, and water or wastewater projects. The debt service on this bond series is paid with property taxes through the General Obligation Bond Debt Service Fund.

General Obligation Bond (GOB) Series 2016 Improvement and Refunding Bond – To account for the proceeds of a \$24.9 million bond issuance for the purpose of advance refunding GOB Series 2008 and improving open space, trails and parks, County roads, and water or wastewater projects. The debt service on this bond series is paid with property taxes through the General Obligation Debt Service Fund.

Gross Receipts Tax (GRT) Revenue Series 2016 Improvement and Refunding Bond – To account for the proceeds of a \$30.4 million bond issuance for the construction of the Grant Street Complex (New Administrative Building) and restoration of the administrative building and advance refunding Series 2008 Gross Receipts Tax Revenue Bond. Debt service on this bond is paid with gross receipts taxes.

General Obligation Bond (GOB) Series 2017 Improvement and Refunding Bond – To account for the proceeds of a \$27.8 million bond issuance for the purpose of advance refunding Series 2009 GOB, and improving open space, trails and parks, County roads, fire and public safety facilities, community health facilities, and water or wastewater projects. The debt service on this bond series is paid with property taxes through the General Obligation Debt Service Fund.

General Obligation Bond (GOB) Series 2018 Improvement Bond – To account for the proceeds of a \$13.0 million bond issuance for the purpose of improving County roads, water and wastewater projects, fire and other public safety facilities, and open space, trails and parks. The debt service on this bond series is paid with property taxes through the General Obligation Debt Service Fund.

Gross Receipts Tax (GRT) Revenue Series 2019 Improvement Bond – To account for the proceeds of a \$28.5 million bond issuance for the restoration and equipping and furnishing a County administration complex and related facilities, and County roads pursuant to a settlement agreement with the Pueblo de San Ildefonso, and improvements necessary to comply with the Americans with Disabilities Act Countywide. Debt service on this bond is paid with gross receipts taxes.

General Obligation Bond (GOB) Series 2021 Improvement and Refunding Bond – To account for the proceeds of a \$24.4 million bond issuance for the purpose of refunding Series 2011 GOB, and improving County roads, water and wastewater projects, and open space, trails, and parks. The debt service on this bond series is paid with property taxes through the General Obligation Debt Service Fund.

**STATE OF NEW MEXICO
SANTA FE COUNTY
COMBINING BALANCE SHEET
NON-MAJOR CAPITAL PROJECT FUNDS
JUNE 30, 2021**

	<u>Community Development Block Grants</u>	<u>Transfer Development Rights</u>	<u>Road Projects</u>	<u>Special Appropriations and Other Projects</u>
ASSETS				
Cash and investments	\$ 295	\$ 38,460	\$ -	\$ -
Cash and investments – restricted	-	-	96,817	-
Accounts receivable, net	-	-	-	-
Taxes receivable	-	-	-	-
Interest receivable	-	-	-	-
Grantor agencies receivable, net	-	-	145,324	544,064
Mortgages receivable, net	-	-	-	-
Down payment assistance receivable	-	-	-	-
Prepays and other	-	-	-	-
Due from other funds	-	-	-	-
Total Assets	<u>\$ 295</u>	<u>\$ 38,460</u>	<u>\$ 242,141</u>	<u>\$ 544,064</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ 124,078
Accrued wages and benefits	-	-	-	-
Deposits held for others	-	-	-	-
Other current liabilities	-	-	-	-
Due to other funds	-	-	162,583	285,341
Unearned revenue	-	-	61,260	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>223,843</u>	<u>409,419</u>
DEFERRED INFLOWS				
Property taxes	-	-	-	-
Total Deferred Inflows	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	295	38,460	18,298	134,645
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>295</u>	<u>38,460</u>	<u>18,298</u>	<u>134,645</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 295</u>	<u>\$ 38,460</u>	<u>\$ 242,141</u>	<u>\$ 544,064</u>

<u>GOB Series 2009</u>	<u>GOB Series 2011 – Improvement and Refunding</u>	<u>Equipment Loan Proceeds</u>	<u>GOB Series 2013</u>	<u>GOB Series 2015 – Improvement and Refunding</u>	<u>GOB Series 2016 – Improvement and Refunding</u>
\$ -	\$ -	\$ 1,203	\$ -	\$ -	\$ -
130,627	1,083,961	-	4,937,494	4,628,317	6,034,004
-	-	-	-	-	-
-	148	-	2,134	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 130,627</u>	<u>\$ 1,084,109</u>	<u>\$ 1,203</u>	<u>\$ 4,939,628</u>	<u>\$ 4,628,317</u>	<u>\$ 6,034,004</u>
\$ -	\$ 567,014	\$ -	\$ 2,255,249	\$ -	\$ 2,831
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>567,014</u>	<u>-</u>	<u>2,255,249</u>	<u>-</u>	<u>2,831</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
130,627	517,095	1,203	2,684,379	4,628,317	6,031,173
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>130,627</u>	<u>517,095</u>	<u>1,203</u>	<u>2,684,379</u>	<u>4,628,317</u>	<u>6,031,173</u>
<u>\$ 130,627</u>	<u>\$ 1,084,109</u>	<u>\$ 1,203</u>	<u>\$ 4,939,628</u>	<u>\$ 4,628,317</u>	<u>\$ 6,034,004</u>

**STATE OF NEW MEXICO
SANTA FE COUNTY
COMBINING BALANCE SHEET
NON-MAJOR CAPITAL PROJECT FUNDS (CONTINUED)
JUNE 30, 2021**

	<u>GRT Revenue Series 2016 – Improvement and Refunding</u>	<u>GOB Series 2017 – Improvement and Refunding</u>	<u>GOB Series 2018 – Improvements</u>	<u>GRT Revenue Series 2019 – Improvements</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Cash and investments – restricted	426,130	8,433,386	9,156,575	9,617,174
Accounts receivable, net	-	-	-	-
Taxes receivable	-	-	-	-
Interest receivable	-	-	2,713	27,212
Grantor agencies receivable, net	-	-	-	-
Mortgages receivable, net	-	-	-	-
Down payment assistance receivable	-	-	-	-
Prepays and other	-	-	-	-
Due from other funds	-	-	-	-
Total Assets	<u>\$ 426,130</u>	<u>\$ 8,433,386</u>	<u>\$ 9,159,288</u>	<u>\$ 9,644,386</u>
LIABILITIES				
Accounts payable	\$ 15,200	\$ 41,665	\$ 2,852	\$ 393,112
Accrued wages and benefits	-	-	-	-
Deposits held for others	-	-	-	-
Other current liabilities	-	-	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total Liabilities	<u>15,200</u>	<u>41,665</u>	<u>2,852</u>	<u>393,112</u>
DEFERRED INFLOWS				
Property taxes	-	-	-	-
Total Deferred Inflows	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	410,930	8,391,721	9,156,436	9,251,274
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>410,930</u>	<u>8,391,721</u>	<u>9,156,436</u>	<u>9,251,274</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 426,130</u>	<u>\$ 8,433,386</u>	<u>\$ 9,159,288</u>	<u>\$ 9,644,386</u>

GOB Series 2021 – Improvement and Refunding	Total Non-Major Capital Project Funds
\$ -	\$ 39,958
20,986,644	65,531,129
-	-
-	-
1,011	33,218
-	689,388
-	-
-	-
-	-
<u>-</u>	<u>-</u>
<u>\$ 20,987,655</u>	<u>\$ 66,293,693</u>
\$ -	\$ 3,402,001
-	-
-	-
-	-
-	447,924
<u>-</u>	<u>61,260</u>
<u>-</u>	<u>3,911,185</u>
<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>
-	-
20,987,655	62,382,508
-	-
-	-
<u>-</u>	<u>-</u>
<u>20,987,655</u>	<u>62,382,508</u>
<u>\$ 20,987,655</u>	<u>\$ 66,293,693</u>

STATE OF NEW MEXICO
SANTA FE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES
NON-MAJOR CAPITAL PROJECTS FUNDS
YEAR ENDED JUNE 30, 2021

	<u>Community Development Block Grants</u>	<u>Transfer Development Rights</u>	<u>Road Projects</u>	<u>Special Appropriations and Other Projects</u>
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Gross receipts taxes	-	-	-	-
Other taxes and assessments	-	-	-	-
Licenses, permits, and fees	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income (loss)	(3)	(390)	388	(842)
Federal grants	-	-	302,230	-
State grants	-	-	218,577	1,285,294
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	<u>(3)</u>	<u>(390)</u>	<u>521,195</u>	<u>1,284,452</u>
EXPENDITURES				
General government	-	-	-	-
Public safety	-	-	-	163,747
Culture and recreation	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	32,186	-
Health and welfare	-	-	-	120,558
Housing	-	-	-	-
Capital outlays	-	-	447,006	1,000,808
Total Expenditures	<u>-</u>	<u>-</u>	<u>479,192</u>	<u>1,285,113</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(3)</u>	<u>(390)</u>	<u>42,003</u>	<u>(661)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of debt	-	-	-	-
Bond premium	-	-	-	-
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
Net Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(3)	(390)	42,003	(661)
Fund Balances (Deficits), beginning of period	<u>298</u>	<u>38,850</u>	<u>(23,705)</u>	<u>135,306</u>
Fund Balances, ending	<u>\$ 295</u>	<u>\$ 38,460</u>	<u>\$ 18,298</u>	<u>\$ 134,645</u>

<u>GOB Series 2009</u>	<u>GOB Series 2011 – Improvement and Refunding</u>	<u>Equipment Loan Proceeds</u>	<u>GOB Series 2013</u>	<u>GOB Series 2015 – Improvement and Refunding</u>	<u>GOB Series 2016 – Improvement and Refunding</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
543	1,612	(12)	1,556	3,250	1,960
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>543</u>	<u>1,612</u>	<u>(12)</u>	<u>1,556</u>	<u>3,250</u>	<u>1,960</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	30,734	-	1,260
-	360,294	-	2,653	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
5,380	3,617,230	-	2,759,357	67,206	17,423
<u>5,380</u>	<u>3,977,524</u>	<u>-</u>	<u>2,792,744</u>	<u>67,206</u>	<u>18,683</u>
(4,837)	(3,975,912)	(12)	(2,791,188)	(63,956)	(16,723)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>(4,837)</u>	<u>(3,975,912)</u>	<u>(12)</u>	<u>(2,791,188)</u>	<u>(63,956)</u>	<u>(16,723)</u>
135,464	4,493,007	1,215	5,475,567	4,692,273	6,047,896
<u>\$ 130,627</u>	<u>\$ 517,095</u>	<u>\$ 1,203</u>	<u>\$ 2,684,379</u>	<u>\$ 4,628,317</u>	<u>\$ 6,031,173</u>

STATE OF NEW MEXICO
SANTA FE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES
NON-MAJOR CAPITAL PROJECTS FUNDS (CONTINUED)
YEAR ENDED JUNE 30, 2021

	<u>GRT Revenue Series 2016 – Improvement and Refunding</u>	<u>GOB Series 2017 – Improvement and Refunding</u>	<u>GOB Series 2018 – Improvements</u>	<u>GRT Revenue Series 2019 – Improvements</u>
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Gross receipts taxes	-	-	-	-
Other taxes and assessments	-	-	-	-
Licenses, permits, and fees	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income (loss)	(51)	8,030	350,150	(41,185)
Federal grants	-	-	-	-
State grants	-	-	-	-
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	<u>(51)</u>	<u>8,030</u>	<u>350,150</u>	<u>(41,185)</u>
EXPENDITURES				
General government	51,728	2,500	-	244,785
Public safety	-	-	-	-
Culture and recreation	-	15,324	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	5,873	-	-
Housing	-	184,384	-	-
Capital outlays	35,603	3,082,710	1,410,683	2,232,270
Total Expenditures	<u>87,331</u>	<u>3,290,791</u>	<u>1,410,683</u>	<u>2,477,055</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(87,382)</u>	<u>(3,282,761)</u>	<u>(1,060,533)</u>	<u>(2,518,240)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of debt	-	-	-	-
Bond premium	-	-	-	-
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
Net Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(87,382)	(3,282,761)	(1,060,533)	(2,518,240)
Fund Balances (Deficits), beginning of period	498,312	11,674,482	10,216,969	11,769,514
Fund Balances, ending	<u>\$ 410,930</u>	<u>\$ 8,391,721</u>	<u>\$ 9,156,436</u>	<u>\$ 9,251,274</u>

<u>GOB Series</u> <u>2021 –</u> <u>Improvement and</u> <u>Refunding</u>	<u>Total Non-Major</u> <u>Capital Project</u> <u>Funds</u>
\$ -	\$ -
-	-
-	-
-	-
-	-
1,357	326,363
-	302,230
-	1,503,871
-	-
-	-
1,357	2,132,464
209,517	508,530
-	163,747
-	47,318
-	362,947
-	32,186
-	126,431
-	184,384
-	14,675,676
209,517	16,101,219
(208,160)	(13,968,755)
20,000,000	20,000,000
1,195,815	1,195,815
-	-
-	-
21,195,815	21,195,815
20,987,655	7,227,060
-	55,155,448
\$ 20,987,655	\$ 62,382,508

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
COMMUNITY DEVELOPMENT BLOCK GRANT FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Gross receipts taxes	-	-	-	-
Other taxes and assessments	-	-	-	-
Licenses, permits, and fees	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest earnings (loss)	-	-	(3)	(3)
Grants	-	750,000	-	(750,000)
Other	-	-	-	-
Intergovernmental	-	-	-	-
	<u>-</u>	<u>750,000</u>	<u>(3)</u>	<u>\$ (750,003)</u>
Total Revenues	-	750,000	(3)	\$ (750,003)
Cash Balance Carryforward	-	-		
Total	\$ -	\$ 750,000		
EXPENDITURES				
General government	\$ -	\$ -	-	\$ -
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Housing	-	-	-	-
Capital outlays	-	750,000	-	750,000
	<u>-</u>	<u>750,000</u>	<u>-</u>	<u>750,000</u>
Total Expenditures	\$ -	\$ 750,000	-	\$ 750,000
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	\$ -	\$ -	-	\$ -
Transfers to other funds	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	\$ -	\$ -	-	\$ -
Net Change in Fund Balance – Budgetary Basis			(3)	
Reconciliation to change in fund balance – GAAP Basis				
Revenue accruals, net of prior year revenue reversals			54,315	
Adjustments to expenditures for modified accrual purposes			-	
To reflect fair market value adjustment not budgeted			<u>(54,315)</u>	
Change in Fund Balance – GAAP basis			\$ (3)	

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
TRANSFER DEVELOPMENT RIGHTS FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Gross receipts taxes	-	-	-	-
Other taxes and assessments	-	-	-	-
Licenses, permits, and fees	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest earnings (loss)	-	-	(390)	(390)
Grants	-	-	-	-
Other	-	-	-	-
Intergovernmental	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	-	-	(390)	\$ (390)
Cash Balance Carryforward	38,559	38,559		
	<u>38,559</u>	<u>38,559</u>		
Total	\$ 38,559	\$ 38,559		
	<u>38,559</u>	<u>38,559</u>		
EXPENDITURES				
General government	\$ -	\$ -	-	\$ -
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Housing	-	-	-	-
Capital outlays	38,559	38,559	-	38,559
	<u>38,559</u>	<u>38,559</u>	<u>-</u>	<u>38,559</u>
Total Expenditures	\$ 38,559	\$ 38,559	-	\$ 38,559
	<u>38,559</u>	<u>38,559</u>	<u>-</u>	<u>38,559</u>
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	\$ -	\$ -	-	\$ -
Transfers to other funds	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	\$ -	\$ -	-	\$ -
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance – Budgetary Basis			(390)	
Reconciliation to change in fund balance – GAAP Basis				
Revenue accruals, net of prior year revenue reversals			291	
Adjustments to expenditures for modified accrual purposes			-	
To reflect fair market value adjustment not budgeted			(291)	
			<u>(291)</u>	
Change in Fund Balance – GAAP basis			\$ (390)	
			<u>(390)</u>	

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
ROAD PROJECTS FUND
YEAR ENDED JUNE 30, 2021**

	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, and fees	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest earnings (loss)	-	-	389	389
Grants	561,265	599,713	520,807	(78,906)
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	<u>561,265</u>	<u>599,713</u>	<u>521,196</u>	<u>\$ (78,517)</u>
Cash Balance Carryforward	<u>-</u>	<u>598,376</u>		
Total	<u>\$ 561,265</u>	<u>\$ 1,198,089</u>		
EXPENDITURES				
General government	\$ -	\$ -	-	\$ -
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Public works	-	-	-	-
Highways and streets	390,169	510,016	31,638	478,378
Health and welfare	-	-	-	-
Housing	-	-	-	-
Capital outlays	171,096	688,073	447,006	241,067
Total Expenditures	<u>\$ 561,265</u>	<u>\$ 1,198,089</u>	<u>478,644</u>	<u>\$ 719,445</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			42,552	
Reconciliation to change in fund balance – GAAP Basis				
Revenue accruals, net of prior year revenue reversals			(1)	
Adjustments to expenditures for modified accrual purposes			(548)	
To reflect fair market value adjustment not budgeted			-	
Change in Fund Balance – GAAP basis			<u>\$ 42,003</u>	

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
SPECIAL APPROPRIATIONS AND OTHER PROJECTS FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Gross receipts taxes	-	-	-	-
Other taxes and assessments	-	-	-	-
Licenses, permits, and fees	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest earnings (loss)	-	-	(840)	(840)
Grants	6,307,296	6,891,075	1,312,966	(5,578,109)
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	<u>6,307,296</u>	<u>6,891,075</u>	<u>1,312,126</u>	<u>\$ (5,578,949)</u>
Cash Balance Carryforward	<u>-</u>	<u>3,464,935</u>		
Total	<u>\$ 6,307,296</u>	<u>\$ 10,356,010</u>		
EXPENDITURES				
General government	\$ -	\$ -	-	\$ -
Public safety	102,942	256,138	163,748	92,390
Culture and recreation	6,007	6,007	-	6,007
Public works	506,747	506,747	-	506,747
Highways and streets	-	-	-	-
Health and welfare	137,924	148,328	120,558	27,770
Housing	-	-	-	-
Capital outlays	5,553,676	9,438,790	1,000,807	8,437,983
Total Expenditures	<u>\$ 6,307,296</u>	<u>\$ 10,356,010</u>	<u>1,285,113</u>	<u>\$ 9,070,897</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			27,013	
Reconciliation to change in fund balance – GAAP Basis				
Revenue accruals, net of prior year revenue reversals			(26,948)	
Adjustments to expenditures for modified accrual purposes			-	
To reflect fair market value adjustment not budgeted			<u>(726)</u>	
Change in Fund Balance – GAAP basis			<u>\$ (661)</u>	

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
GOB SERIES 2009 FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance Favorable (Unfavorable) Final to Actual
	Original	Final		Final to Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Gross receipts taxes	-	-	-	-
Other taxes and assessments	-	-	-	-
Licenses, permits, and fees	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest earnings (loss)	-	-	543	543
Grants	-	-	-	-
Other	-	-	-	-
Intergovernmental	-	-	-	-
	<u>-</u>	<u>-</u>	<u>543</u>	<u>\$ 543</u>
Total Revenues	-	-	543	\$ 543
Cash Balance Carryforward	<u>134,345</u>	<u>134,345</u>		
Total	<u>\$ 134,345</u>	<u>\$ 134,345</u>		
EXPENDITURES				
General government	\$ -	\$ -	-	\$ -
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Housing	-	-	-	-
Capital outlays	134,345	134,345	5,380	128,965
	<u>134,345</u>	<u>134,345</u>	<u>5,380</u>	<u>128,965</u>
Total Expenditures	<u>\$ 134,345</u>	<u>\$ 134,345</u>	<u>5,380</u>	<u>\$ 128,965</u>
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	\$ -	\$ -	-	\$ -
Transfers to other funds	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Net Change in Fund Balance – Budgetary Basis			(4,837)	
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			<u>-</u>	
Change in Fund Balance – GAAP basis			<u>\$ (4,837)</u>	

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
GOB SERIES 2011 – IMPROVEMENT AND REFUNDING FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Gross receipts taxes	-	-	-	-
Other taxes and assessments	-	-	-	-
Licenses, permits, and fees	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest earnings (loss)	-	-	1,612	1,612
Grants	-	-	-	-
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	-	-	1,612	\$ 1,612
Cash Balance Carryforward	3,643,690	4,712,487		
Total	\$ 3,643,690	\$ 4,712,487		
EXPENDITURES				
General government	\$ -	\$ -	-	\$ -
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Public works	589	720,676	360,294	360,382
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Housing	-	-	-	-
Capital outlays	3,643,101	3,991,811	3,617,230	374,581
Total Expenditures	\$ 3,643,690	\$ 4,712,487	3,977,524	\$ 734,963
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	\$ -	\$ -	-	\$ -
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	-	\$ -
Net Change in Fund Balance – Budgetary Basis			(3,975,912)	
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			-	
Change in Fund Balance – GAAP basis			\$ (3,975,912)	

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
GOB SERIES 2013 FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Gross receipts taxes	-	-	-	-
Other taxes and assessments	-	-	-	-
Licenses, permits, and fees	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest earnings (loss)	-	-	1,556	1,556
Grants	-	-	-	-
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	-	-	1,556	\$ 1,556
Cash Balance Carryforward	4,880,246	5,367,941		
Total	\$ 4,880,246	\$ 5,367,941		
EXPENDITURES				
General government	\$ -	\$ -	-	\$ -
Public safety	-	-	-	-
Culture and recreation	-	30,733	30,733	-
Public works	-	167,824	40,116	127,708
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Housing	-	-	-	-
Capital outlays	4,880,246	5,169,384	2,721,896	2,447,488
Total Expenditures	\$ 4,880,246	\$ 5,367,941	2,792,745	\$ 2,575,196
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	\$ -	\$ -	-	\$ -
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	-	\$ -
Net Change in Fund Balance – Budgetary Basis			(2,791,189)	
Reconciliation to change in fund balance – GAAP Basis				
Revenue accruals, net of prior year revenue reversals			11,014	
Adjustments to expenditures for modified accrual purposes			1	
To reflect fair market value adjustment not budgeted			(11,014)	
Change in Fund Balance – GAAP basis			\$ (2,791,188)	

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
GOB SERIES 2015 – IMPROVEMENT AND REFUNDING FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Gross receipts taxes	-	-	-	-
Other taxes and assessments	-	-	-	-
Licenses, permits, and fees	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest earnings (loss)	-	-	3,251	3,251
Grants	-	-	-	-
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	-	-	3,251	\$ 3,251
Cash Balance Carryforward	4,328,702	4,685,629		
Total	\$ 4,328,702	\$ 4,685,629		
EXPENDITURES				
General government	\$ -	\$ -	-	\$ -
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Public works	-	121,261	-	121,261
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Housing	-	-	-	-
Capital outlays	4,328,702	4,564,368	67,206	4,497,162
Total Expenditures	\$ 4,328,702	\$ 4,685,629	67,206	\$ 4,618,423
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	\$ -	\$ -	-	\$ -
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	-	\$ -
Net Change in Fund Balance – Budgetary Basis			(63,955)	
Reconciliation to change in fund balance – GAAP Basis				
Revenue accruals, net of prior year revenue reversals			(1)	
Adjustments to expenditures for modified accrual purposes			-	
To reflect fair market value adjustment not budgeted			-	
Change in Fund Balance – GAAP basis			\$ (63,956)	

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
GOB SERIES 2016 – IMPROVEMENT AND REFUNDING FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Gross receipts taxes	-	-	-	-
Other taxes and assessments	-	-	-	-
Licenses, permits, and fees	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest earnings (loss)	-	-	1,959	1,959
Grants	-	-	-	-
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	-	-	1,959	\$ 1,959
Cash Balance Carryforward	5,853,939	5,877,096		
Total	\$ 5,853,939	\$ 5,877,096		
EXPENDITURES				
General government	\$ -	-	-	-
Public safety	-	1,261	1,260	1
Culture and recreation	-	-	-	-
Public works	-	250,101	14,709	235,392
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Housing	-	-	-	-
Capital outlays	5,853,939	5,625,734	2,713	5,623,021
Total Expenditures	\$ 5,853,939	\$ 5,877,096	18,682	\$ 5,858,414
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	\$ -	\$ -	-	\$ -
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	-	\$ -
Net Change in Fund Balance – Budgetary Basis			(16,723)	
Reconciliation to change in fund balance – GAAP Basis				
Revenue accruals, net of prior year revenue reversals			1	
Adjustments to expenditures for modified accrual purposes			(1)	
To reflect fair market value adjustment not budgeted			-	
Change in Fund Balance – GAAP basis			(16,723)	

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
GRT REVENUE SERIES 2016 – IMPROVEMENT AND REFUNDING FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Gross receipts taxes	-	-	-	-
Other taxes and assessments	-	-	-	-
Licenses, permits, and fees	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest earnings (loss)	-	-	(51)	(51)
Grants	-	-	-	-
Other	-	-	-	-
Intergovernmental	-	-	-	-
	<u>-</u>	<u>-</u>	<u>(51)</u>	<u>\$ (51)</u>
Total Revenues	-	-	(51)	\$ (51)
Cash Balance Carryforward	<u>156,444</u>	<u>335,046</u>		
Total	<u>\$ 156,444</u>	<u>\$ 335,046</u>		
EXPENDITURES				
General government	\$ -	\$ 52,609	51,728	\$ 881
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Housing	-	-	-	-
Capital outlays	156,444	282,437	35,602	246,835
	<u>156,444</u>	<u>282,437</u>	<u>35,602</u>	<u>246,835</u>
Total Expenditures	<u>\$ 156,444</u>	<u>\$ 335,046</u>	<u>87,330</u>	<u>\$ 247,716</u>
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	\$ -	\$ -	-	\$ -
Transfers to other funds	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Net Change in Fund Balance – Budgetary Basis			(87,381)	
Reconciliation to change in fund balance – GAAP Basis				
Revenue accruals, net of prior year revenue reversals			-	
Adjustments to expenditures for modified accrual purposes			(1)	
To reflect fair market value adjustment not budgeted			<u>-</u>	
Change in Fund Balance – GAAP basis			<u>\$ (87,382)</u>	

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
GOB SERIES 2017 – IMPROVEMENT AND REFUNDING FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Gross receipts taxes	-	-	-	-
Other taxes and assessments	-	-	-	-
Licenses, permits, and fees	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest earnings (loss)	-	-	8,030	8,030
Grants	-	-	-	-
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	-	-	8,030	\$ 8,030
Cash Balance Carryforward	7,886,290	11,533,857		
Total	\$ 7,886,290	\$ 11,533,857		
EXPENDITURES				
General government	\$ -	\$ 2,500	2,500	\$ -
Public safety	-	-	-	-
Culture and recreation	-	15,326	15,324	2
Public works	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	5,873	(5,873)
Housing	-	-	184,384	(184,384)
Capital outlays	7,886,290	11,516,031	3,082,710	8,433,321
Total Expenditures	\$ 7,886,290	\$ 11,533,857	3,290,791	\$ 8,243,066
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	\$ -	\$ -	-	\$ -
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	-	\$ -
Net Change in Fund Balance – Budgetary Basis			(3,282,761)	
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			-	
Change in Fund Balance – GAAP basis			\$ (3,282,761)	

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
GOB SERIES 2018 – IMPROVEMENTS FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance Favorable (Unfavorable) Final to Actual
	Original	Final		Final to Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Gross receipts taxes	-	-	-	-
Other taxes and assessments	-	-	-	-
Licenses, permits, and fees	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest earnings (loss)	-	-	350,149	350,149
Grants	-	-	-	-
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	-	-	350,149	\$ 350,149
Cash Balance Carryforward	9,060,784	10,125,913		
Total	\$ 9,060,784	\$ 10,125,913		
EXPENDITURES				
General government	\$ -	\$ -	-	\$ -
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Public works	-	632,317	632,317	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Housing	-	-	-	-
Capital outlays	9,060,784	9,493,596	778,366	8,715,230
Total Expenditures	\$ 9,060,784	\$ 10,125,913	1,410,683	\$ 8,715,230
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	\$ -	\$ -	-	\$ -
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	-	\$ -
Net Change in Fund Balance – Budgetary Basis			(1,060,534)	
Reconciliation to change in fund balance – GAAP Basis				
Revenue accruals, net of prior year revenue reversals			1	
Adjustments to expenditures for modified accrual purposes			-	
To reflect fair market value adjustment not budgeted			-	
Change in Fund Balance – GAAP basis			\$ (1,060,533)	

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
GRT REVENUE SERIES 2019 – IMPROVEMENTS FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Gross receipts taxes	-	-	-	-
Other taxes and assessments	-	-	-	-
Licenses, permits, and fees	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest earnings (loss)	-	-	(41,185)	(41,185)
Grants	-	-	-	-
Other	-	-	-	-
Intergovernmental	-	-	-	-
Total Revenues	-	-	(41,185)	\$ (41,185)
Cash Balance Carryforward	9,246,399	11,650,526		
Total	\$ 9,246,399	\$ 11,650,526		
EXPENDITURES				
General government	\$ -	\$ 274,214	244,785	\$ 29,429
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Housing	-	-	-	-
Capital outlays	9,246,399	11,376,312	2,232,271	9,144,041
Total Expenditures	\$ 9,246,399	\$ 11,650,526	2,477,056	\$ 9,173,470
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	\$ -	\$ -	-	\$ -
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	-	\$ -
Net Change in Fund Balance – Budgetary Basis			(2,518,241)	
Reconciliation to change in fund balance – GAAP Basis				
Revenue accruals, net of prior year revenue reversals			-	
Adjustments to expenditures for modified accrual purposes			1	
To reflect fair market value adjustment not budgeted			-	
Change in Fund Balance – GAAP basis			\$ (2,518,240)	

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET TO ACTUAL
GOB SERIES 2021 – IMPROVEMENT AND REFUNDING FUND
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Non-GAAP Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Gross receipts taxes	-	-	-	-
Other taxes and assessments	-	-	-	-
Licenses, permits, and fees	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest earnings (loss)	-	-	1,357	1,357
Grants	-	-	-	-
Other	-	-	-	-
Intergovernmental	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>-</u>	<u>-</u>	<u>1,357</u>	<u>\$ 1,357</u>
Cash Balance Carryforward	<u>-</u>	<u>-</u>		
Total	<u>\$ -</u>	<u>\$ -</u>		
EXPENDITURES				
General government	\$ -	\$ 200,000	209,517	\$ (9,517)
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Housing	-	-	-	-
Capital outlays	-	20,000,000	-	20,000,000
	<u>-</u>	<u>20,000,000</u>	<u>-</u>	<u>20,000,000</u>
Total Expenditures	<u>\$ -</u>	<u>\$ 20,200,000</u>	<u>209,517</u>	<u>\$ 19,990,483</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Debt	\$ -	\$ 20,200,000	20,000,000	\$ (200,000)
Bond Premium	-	-	1,195,815	1,195,815
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ 20,200,000</u>	<u>21,195,815</u>	<u>\$ 995,815</u>
Net Change in Fund Balance – Budgetary Basis			20,987,655	
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			<u>-</u>	
Change in Fund Balance – GAAP basis			<u>\$ 20,987,655</u>	



Santa Cruz Lake, Melissa Martinez

STATE OF NEW MEXICO
SANTA FE COUNTY
DESCRIPTION OF FIDUCIARY FUNDS – OTHER CUSTODIAL FUNDS
YEAR ENDED JUNE 30, 2021

The following fiduciary other custodial 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 Chapter 30, Article 31 NMSA 1978. 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 NET POSITION
FIDUCIARY FUNDS – OTHER CUSTODIAL FUNDS
JUNE 30, 2021**

	<u>County Treasurer</u>	<u>Sheriff Forfeiture</u>	<u>Bail Bond</u>	<u>Sheriff Writ</u>
ASSETS				
Cash and investments – held in trust	\$ 5,979,282	\$ 57,921	\$ 284,742	\$ 5,579
Property taxes receivable	<u>7,080,499</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>13,059,781</u>	<u>57,921</u>	<u>284,742</u>	<u>5,579</u>
LIABILITIES				
Taxes paid in advance	1,352,936	-	-	-
Due to other governments	7,080,499	-	-	-
Undistributed taxes to other governments	<u>4,626,346</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>13,059,781</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION				
Individuals, organizations, other governments	<u>-</u>	<u>57,921</u>	<u>284,742</u>	<u>5,579</u>
Total Net Position	<u>\$ -</u>	<u>\$ 57,921</u>	<u>\$ 284,742</u>	<u>\$ 5,579</u>

Adult Inmate Trust	Juvenile Inmate Trust	Region III Narcotic Task Force	Total
\$ 588,404	\$ 10,377	\$ 7,977	\$ 6,934,282
-	-	-	7,080,499
<u>588,404</u>	<u>10,377</u>	<u>7,977</u>	<u>14,014,781</u>
-	-	-	1,352,936
-	-	-	7,080,499
-	-	-	4,626,346
-	-	-	<u>13,059,781</u>
<u>588,404</u>	<u>10,377</u>	<u>7,977</u>	<u>955,000</u>
<u>\$ 588,404</u>	<u>\$ 10,377</u>	<u>\$ 7,977</u>	<u>\$ 955,000</u>

**STATE OF NEW MEXICO
SANTA FE COUNTY
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION –
FIDUCIARY FUNDS – OTHER CUSTODIAL FUNDS
YEAR ENDED JUNE 30, 2021**

	<u>County Treasurer</u>	<u>Sheriff Forfeiture</u>	<u>Bail Bond</u>	<u>Sheriff Writ</u>
ADDITIONS				
Property tax collections for other governments	\$ 125,763,558	\$ -	\$ -	\$ -
Contributions:				
Individuals	-	-	-	-
Other	-	-	-	11,532
Investment earnings:				
Interest, dividends, other	-	231	1,134	25
Total Additions	<u>125,763,558</u>	<u>231</u>	<u>1,134</u>	<u>11,557</u>
DEDUCTIONS				
Payments of property tax to other governments	124,096,112	-	-	-
Payments to other entities	-	-	-	-
Payments to individuals	-	-	-	20,865
Administrative expense	1,667,446	-	-	-
Total Deductions	<u>125,763,558</u>	<u>-</u>	<u>-</u>	<u>20,865</u>
Change in net position	-	231	1,134	(9,308)
Net position, beginning as restated (Note 18)	<u>-</u>	<u>57,690</u>	<u>283,608</u>	<u>14,887</u>
Net position, ending	<u>\$ -</u>	<u>\$ 57,921</u>	<u>\$ 284,742</u>	<u>\$ 5,579</u>

Adult Inmate Trust	Juvenile Inmate Trust	Region III Narcotic Task Force	Total
\$ -	\$ -	\$ -	\$ 125,763,558
867,700	-	-	867,700
-	-	32,977	44,509
-	-	-	1,390
<u>867,700</u>	<u>-</u>	<u>32,977</u>	<u>126,677,157</u>
-	-	-	124,096,112
-	-	30,000	30,000
735,127	-	-	755,992
-	-	-	1,667,446
<u>735,127</u>	<u>-</u>	<u>30,000</u>	<u>126,549,550</u>
132,573	-	2,977	127,607
<u>455,831</u>	<u>10,377</u>	<u>5,000</u>	<u>827,393</u>
<u>\$ 588,404</u>	<u>\$ 10,377</u>	<u>\$ 7,977</u>	<u>\$ 955,000</u>



SANTA FE COUNTY

STATISTICAL SECTION

**STATE OF NEW MEXICO
SANTA FE COUNTY
STATISTICAL SECTION
JUNE 30, 2021**

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 conclusion 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)**

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Governmental Activities										
Net investment in Capital Assets	\$ 124,639,859	\$ 24,886,224	\$ 45,169,178	\$ 76,764,029	\$ 90,599,612	\$ 102,692,738	\$ 101,612,558	\$ 160,868,475	\$ 146,993,912	\$ 151,378,769
Restricted	30,678,614	147,780,759	124,217,639	139,319,113	146,347,058	164,070,578	188,115,376	219,837,341	69,079,623	73,566,408
Unrestricted	<u>50,408,078</u>	<u>42,092,430</u>	<u>73,957,706</u>	<u>(8,494,450)</u>	<u>(7,188,855)</u>	<u>(20,680,635)</u>	<u>(69,278,965)</u>	<u>(134,532,562)</u>	<u>49,796,184</u>	<u>75,922,565</u>
Total Governmental Activities Net Position	<u>\$ 205,726,551</u>	<u>\$ 214,759,413</u>	<u>\$ 243,344,523</u>	<u>\$ 207,588,692</u>	<u>\$ 229,757,815</u>	<u>\$ 246,082,681</u>	<u>\$ 220,448,969</u>	<u>\$ 246,173,254</u>	<u>\$ 265,869,719</u>	<u>\$ 300,867,742</u>
Business-Type Activities										
Net investment in Capital Assets	\$ 142,676,638	\$ 143,021,433	\$ 141,724,453	\$ 134,830,541	\$ 133,422,467	\$ 130,744,915	\$ 128,391,634	\$ 135,702,806	\$ 142,762,617	\$ 154,071,083
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	<u>10,301,147</u>	<u>10,119,152</u>	<u>14,674,080</u>	<u>15,738,607</u>	<u>16,917,244</u>	<u>17,594,300</u>	<u>15,816,476</u>	<u>17,006,771</u>	<u>15,733,645</u>	<u>15,834,710</u>
Total Business-Type Activities Net Position	<u>\$ 152,977,785</u>	<u>\$ 153,140,585</u>	<u>\$ 156,398,533</u>	<u>\$ 150,569,148</u>	<u>\$ 150,339,711</u>	<u>\$ 148,339,215</u>	<u>\$ 144,208,110</u>	<u>\$ 152,709,577</u>	<u>\$ 158,496,262</u>	<u>\$ 169,905,793</u>
Primary Government										
Net investment in Capital Assets	\$ 267,316,497	\$ 167,907,657	\$ 186,893,631	\$ 211,594,570	\$ 224,022,079	\$ 233,437,653	\$ 230,004,192	\$ 296,571,281	\$ 289,756,529	\$ 305,449,852
Restricted	30,678,614	147,780,759	124,217,639	139,319,113	146,347,058	164,070,578	188,115,376	219,837,341	69,079,623	73,566,408
Unrestricted	<u>60,709,225</u>	<u>52,211,582</u>	<u>88,631,786</u>	<u>7,244,157</u>	<u>9,728,389</u>	<u>(3,086,335)</u>	<u>(53,462,489)</u>	<u>(117,525,791)</u>	<u>65,529,829</u>	<u>91,757,275</u>
Total Primary Government Net Position	<u>\$ 358,704,336</u>	<u>\$ 367,899,998</u>	<u>\$ 399,743,056</u>	<u>\$ 358,157,840</u>	<u>\$ 380,097,526</u>	<u>\$ 394,421,896</u>	<u>\$ 364,657,079</u>	<u>\$ 398,882,831</u>	<u>\$ 424,365,981</u>	<u>\$ 470,773,535</u>

Source:

County Financial Records

**STATE OF NEW MEXICO
SANTA FE COUNTY
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(Unaudited)**

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
EXPENSES										
Governmental activities:										
General government	\$ 18,783,921	\$ 24,478,996	\$ 23,975,201	\$ 27,191,186	\$ 28,036,400	\$ 34,718,551	\$ 32,235,442	\$ 33,171,755	\$ 34,013,879	\$ 28,665,321
Public safety	45,179,971	45,927,496	46,116,609	47,837,664	51,658,671	54,452,296	56,749,265	59,432,521	66,656,859	52,990,439
Culture and recreation	3,128,532	2,322,140	2,072,097	2,113,464	2,387,033	3,173,984	4,072,009	4,370,560	3,867,093	7,453,337
Public works	4,328,527	5,865,205	5,200,881	5,706,823	5,283,281	4,007,649	6,672,990	7,042,939	6,764,207	5,922,381
Highways and streets	22,260,565	15,372,972	12,146,864	11,799,859	12,390,623	12,195,251	12,570,637	12,022,045	13,126,222	11,968,466
Health and welfare	4,178,798	7,997,909	10,363,114	8,376,767	9,958,877	10,398,424	10,396,896	10,912,165	11,572,059	13,999,491
Housing	2,952,147	3,104,389	2,956,709	2,720,326	2,596,101	2,613,812	2,581,035	2,924,364	3,182,992	3,722,161
Interest on long-term debt	9,253,219	8,826,158	7,426,852	9,087,710	8,280,066	7,510,653	7,751,134	7,794,229	7,447,155	8,706,188
Total Government Activities Expenses	<u>110,065,680</u>	<u>113,895,265</u>	<u>110,258,327</u>	<u>114,833,799</u>	<u>120,591,052</u>	<u>129,070,620</u>	<u>133,029,408</u>	<u>137,670,578</u>	<u>146,630,466</u>	<u>133,427,784</u>
Business-type activities:										
Housing services	1,408,845	1,174,668	1,139,191	1,093,347	1,060,633	1,070,895	1,131,243	1,047,112	1,305,726	1,082,726
Utilities	6,018,733	5,920,643	4,977,961	8,592,558	6,228,714	8,124,968	7,346,491	7,216,828	7,412,712	7,072,666
Regional Planning Authority	3,722	30,036	13,543	-	-	-	-	-	-	-
Home sales	132,395	256,773	14,023	9,781	1,312	-	-	-	-	-
Total Business-Type Expenses	<u>7,563,695</u>	<u>7,382,120</u>	<u>6,144,718</u>	<u>9,695,686</u>	<u>7,290,659</u>	<u>9,195,863</u>	<u>8,477,734</u>	<u>8,263,940</u>	<u>8,718,438</u>	<u>8,155,392</u>
Total Primary Government Expenses	<u>\$ 117,629,375</u>	<u>\$ 121,277,385</u>	<u>\$ 116,403,045</u>	<u>\$ 124,529,485</u>	<u>\$ 127,881,711</u>	<u>\$ 138,266,483</u>	<u>\$ 141,507,142</u>	<u>\$ 145,934,518</u>	<u>\$ 155,348,904</u>	<u>\$ 141,583,176</u>
PROGRAM REVENUES										
Government activities:										
Charges for services										
General government	\$ 3,162,962	\$ 3,051,347	\$ 2,751,837	\$ 2,526,887	\$ 2,113,618	\$ 6,279,687	\$ 2,681,560	\$ 2,029,308	\$ 1,901,274	\$ 3,513,278
Public safety	5,428,742	8,617,806	8,317,627	6,022,240	6,194,046	6,836,876	9,059,815	7,661,248	6,176,661	6,270,003
Culture and recreation	-	-	-	-	-	-	-	-	-	-
Highways and streets	-	-	9,392	6,432	7,132	6,287	9,090	8,022	8,306	4,745
Health and welfare	2,490	2,225	50,824	106,408	148,012	134,390	92,957	80,027	82,422	70,436
Housing	153,603	164,719	167,071	410,101	373,375	282,558	579,155	547,109	367,157	500,873
Operating grants and contributions										
General government	2,486,535	1,878,468	1,146,447	834,076	1,217,979	1,604,818	1,824,026	1,873,232	1,431,894	1,688,383
Public safety	3,636,807	3,715,425	3,852,412	4,545,185	4,235,147	4,310,289	3,109,955	2,601,550	5,376,708	9,662,641
Culture and recreation	1,526,103	-	2,499	255,000	-	197,685	158,000	158,000	106,377	3,852,265
Public works	3,165,771	784,378	-	-	-	-	-	-	-	12,181
Highways and streets	69,725	63,593	63,598	11,566	180,396	13,109	68,523	60,797	328,754	52,225
Health and welfare	1,414,369	1,368,512	1,322,984	1,951,567	1,104,191	1,280,291	1,688,123	1,479,629	1,731,673	4,694,384
Housing	2,223,716	1,922,580	2,427,113	1,782,315	2,331,646	2,646,766	2,241,729	2,538,397	2,669,133	3,327,704

**STATE OF NEW MEXICO
SANTA FE COUNTY
CHANGES IN NET POSITION (CONTINUED)
LAST TEN FISCAL YEARS
(Unaudited)**

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
PROGRAM REVENUES (CONTINUED)										
Government activities:										
Capital grants and contributions										
General government	\$ 1,428,040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,334,556
Public safety	-	715,370	-	-	-	-	-	-	-	-
Culture and recreation	-	2,432	264,806	1,658,376	425,872	541,812	1,603,734	194,870	799,842	1,285,294
Public works	-	-	255,036	257,071	214,476	105,543	-	488,519	-	-
Highways and streets	825,981	524,966	574,948	735,614	392,429	641,288	670,554	251,579	1,414,745	520,807
Health and welfare	-	819,786	-	-	-	-	-	-	-	-
Housing	251,108	335,998	-	-	-	-	-	-	452,579	564,563
Total Government Activities Program Revenue	<u>25,775,952</u>	<u>23,967,605</u>	<u>21,206,594</u>	<u>21,102,838</u>	<u>18,938,319</u>	<u>24,881,399</u>	<u>23,787,221</u>	<u>19,972,287</u>	<u>22,847,525</u>	<u>37,354,338</u>
Business-type activities:										
Charges for services										
Housing services	349,916	416,085	431,989	461,255	534,794	514,970	573,244	594,726	604,729	604,003
Utilities	2,466,334	3,335,366	8,585,128	4,466,546	4,520,474	5,240,856	5,065,292	5,906,814	6,377,905	7,010,240
Regional Planning Authority	3,986	14,148	-	-	-	-	-	-	-	-
Home sales	4,137	-	31,038	-	59,426	-	5,722	-	-	-
Operating grants and contributions										
Housing services	438,353	423,198	524,444	523,288	478,713	539,763	365,771	321,712	513,865	381,697
Capital grants and contributions										
Utilities	-	-	-	-	-	-	-	7,310,523	-	-
Total Business-Type Activities Program Revenue	<u>3,262,726</u>	<u>4,188,797</u>	<u>9,572,599</u>	<u>5,451,089</u>	<u>5,593,407</u>	<u>6,295,589</u>	<u>6,010,029</u>	<u>14,133,775</u>	<u>7,496,499</u>	<u>7,995,940</u>
Total Primary Government Program Revenues	<u>\$ 29,038,678</u>	<u>\$ 28,156,402</u>	<u>\$ 30,779,193</u>	<u>\$ 26,553,927</u>	<u>\$ 24,531,726</u>	<u>\$ 31,176,988</u>	<u>\$ 29,797,250</u>	<u>\$ 34,106,062</u>	<u>\$ 30,344,024</u>	<u>\$ 45,350,278</u>
Net (Expenses) / Revenue										
Governmental Activities	\$ (84,289,728)	\$ (89,927,660)	\$ (89,051,733)	\$ (93,730,961)	\$ (101,652,733)	\$ (104,189,221)	\$ (109,242,187)	\$ (117,698,291)	\$ (123,782,941)	\$ (96,073,446)
Business-Type Activities	(4,300,969)	(3,193,323)	3,427,881	(4,244,597)	(1,697,252)	(2,900,274)	(2,467,705)	5,869,835	(1,221,939)	(159,452)
Total Primary Governmental Net Expenses	<u>\$ (88,590,697)</u>	<u>\$ (93,120,983)</u>	<u>\$ (85,623,852)</u>	<u>\$ (97,975,558)</u>	<u>\$ (103,349,985)</u>	<u>\$ (107,089,495)</u>	<u>\$ (111,709,892)</u>	<u>\$ (111,828,456)</u>	<u>\$ (125,004,880)</u>	<u>\$ (96,232,898)</u>

**STATE OF NEW MEXICO
SANTA FE COUNTY
CHANGES IN NET POSITION (CONTINUED)
LAST TEN FISCAL YEARS
(Unaudited)**

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
GENERAL REVENUE AND OTHER CHANGES IN NET POSITION										
Government activities:										
Taxes:										
Property taxes	\$ 58,870,697	\$ 50,498,986	\$ 59,733,627	\$ 61,377,367	\$ 64,220,924	\$ 64,877,042	\$ 66,957,158	\$ 68,665,389	\$ 71,584,662	\$ 69,473,989
Gross receipt taxes	48,434,191	39,875,559	47,999,014	47,801,199	53,712,221	54,765,671	60,435,597	64,938,208	67,715,867	68,173,440
Other taxes	5,572,038	6,063,758	1,262,783	2,185,022	2,368,087	2,526,038	2,556,857	2,675,872	2,631,826	4,373,422
Government activities:										
Investment income (loss)	1,891,471	2,973,577	1,883,376	2,049,343	3,117,041	1,093,456	1,932,129	8,061,887	6,771,473	(473,129)
Miscellaneous revenues	-	-	2,159,729	1,298,075	1,788,588	1,695,764	435,602	1,467,709	1,574,597	1,351,041
Contributions not restricted to a specific program	-	-	-	-	-	-	-	(2,386,489)	(6,799,019)	(11,827,294)
Transfers	1,652,350	(319,043)	-	-	(1,318,552)	(942,218)	(92,535)	-	-	-
Total Government Activities	<u>116,420,747</u>	<u>99,092,837</u>	<u>113,038,529</u>	<u>114,711,006</u>	<u>123,888,309</u>	<u>124,015,753</u>	<u>132,224,808</u>	<u>143,422,576</u>	<u>143,479,406</u>	<u>131,071,469</u>
Business-type activities:										
Investment income (loss)	21,377	31,879	43,092	112,131	149,263	(42,440)	(139,315)	243,461	202,602	(258,311)
Other	3,673,439	3,005,200	-	-	-	-	-	1,682	7,003	-
Contributions	-	-	-	-	-	-	-	2,386,489	6,799,019	11,827,294
Transfers	(1,652,350)	319,043	-	-	1,318,552	942,218	92,535	-	-	-
Total Business-Type Activities	<u>2,042,466</u>	<u>3,356,122</u>	<u>43,092</u>	<u>112,131</u>	<u>1,467,815</u>	<u>899,778</u>	<u>(46,780)</u>	<u>2,631,632</u>	<u>7,008,624</u>	<u>11,568,983</u>
Total Primary Government	<u>\$ 118,463,213</u>	<u>\$ 102,448,959</u>	<u>\$ 113,081,621</u>	<u>\$ 114,823,137</u>	<u>\$ 125,356,124</u>	<u>\$ 124,915,531</u>	<u>\$ 132,178,028</u>	<u>\$ 146,054,208</u>	<u>\$ 150,488,030</u>	<u>\$ 142,640,452</u>
Changes in Net Position										
Governmental Activities	\$ 32,131,019	\$ 9,165,177	\$ 23,986,796	\$ 20,980,045	\$ 22,235,576	\$ 19,826,532	\$ 22,982,621	\$ 25,724,285	\$ 19,696,465	\$ 34,998,023
Business-Type Activities	(2,258,503)	162,799	3,470,973	(4,132,466)	(229,437)	(2,000,496)	(2,514,485)	8,501,467	5,786,685	11,409,531
Total Primary Governmental Changes in Net Position	<u>\$ 29,872,516</u>	<u>\$ 9,327,976</u>	<u>\$ 27,457,769</u>	<u>\$ 16,847,579</u>	<u>\$ 22,006,139</u>	<u>\$ 17,826,036</u>	<u>\$ 20,468,136</u>	<u>\$ 34,225,752</u>	<u>\$ 25,483,150</u>	<u>\$ 46,407,554</u>

Source:

County Financial Records

**STATE OF NEW MEXICO
SANTA FE COUNTY
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Unaudited)**

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
General Fund										
Nonspendable	\$ -	\$ 48,450	\$ 122,035	\$ 130,298	\$ 211,881	\$ 220,057	\$ 221,688	\$ 239,735	\$ 194,872	\$ 208,144
Restricted:										
Debt service	1,892,867	1,967,556	2,140,006	2,191,956	1,257,143	3,483,628	2,870,669	2,870,568	2,868,969	2,870,870
Loan guarantee – Santa Fe Studios	-	-	-	6,058,730	5,901,082	5,700,000	5,551,952	5,342,628	5,157,035	4,947,818
Statutory budget reserve	25,129,222	28,302,242	26,519,171	12,886,281	12,347,340	12,720,800	8,033,637	9,128,600	8,494,379	8,026,033
Committed:										
Contingency reserve above requirement	7,500,000	7,500,000	7,500,000	7,671,654	8,263,940	8,755,103	9,005,931	9,306,957	9,044,312	9,392,831
Loan guarantee – Santa Fe Studios	6,500,000	6,300,000	6,300,000	-	-	-	-	-	-	-
Fixed asset replacement	7,000,000	10,000,000	12,000,000	-	-	-	-	-	-	-
Uninsured losses	-	-	-	3,088,818	4,271,941	5,848,020	6,350,360	7,336,129	7,716,464	8,481,896
Disaster recovery	-	5,000,000	5,000,000	4,853,857	6,407,912	7,017,624	7,620,432	8,069,742	8,488,111	9,330,085
Facility / infrastructure	-	5,000,000	7,000,000	4,853,857	6,407,912	7,602,426	8,255,468	8,803,354	9,259,757	10,178,275
Assigned	-	-	-	26,834,420	27,630,343	26,491,897	27,335,641	21,872,739	21,447,708	13,183,366
Unassigned	23,580,299	5,322,287	6,325,975	6,096,658	6,486,613	7,788,530	14,793,455	21,775,720	28,862,604	36,426,924
Total General Fund	<u>\$ 71,602,388</u>	<u>\$ 69,440,535</u>	<u>\$ 72,907,187</u>	<u>\$ 74,666,529</u>	<u>\$ 79,186,107</u>	<u>\$ 85,628,085</u>	<u>\$ 90,039,233</u>	<u>\$ 94,746,172</u>	<u>\$ 101,534,211</u>	<u>\$ 103,046,242</u>
All other governmental funds:										
Nonspendable	\$ 19,833	\$ 115,089	\$ 613,477	\$ 628,060	\$ 795,552	\$ 881,839	\$ 986,393	\$ 1,008,296	\$ 850,111	\$ 908,280
Restricted:										
Debt service	15,554,402	12,976,497	11,232,761	16,842,209	18,119,495	23,441,564	27,026,009	30,057,293	28,652,690	31,102,027
Capital projects	69,082,502	66,080,878	59,458,056	64,112,993	59,928,792	72,065,113	89,545,242	113,627,194	91,640,764	102,657,990
Statutory budget reserve	-	-	-	-	-	-	-	345,447	423,796	319,899
Other contractual and statutory requirements	36,336,479	38,453,584	46,740,176	49,485,622	59,677,194	59,139,589	61,497,319	58,625,643	64,305,742	81,033,478
Committed:										
Contingency reserve above requirement	1,660,520	4,880,641	4,960,542	8,250,678	7,598,748	8,292,498	9,250,275	15,959,528	16,876,069	15,454,451
Emergency Communication Operations	561,601	720,273	1,212,627	250,000	250,000	250,000	-	-	-	-
Unassigned	-	-	-	(250,449)	(22,813)	(13)	(189,862)	(2,951,271)	(3,471,733)	-
Total All Other Governmental Funds	<u>\$ 123,215,337</u>	<u>\$ 123,226,962</u>	<u>\$ 124,217,639</u>	<u>\$ 139,319,113</u>	<u>\$ 146,346,968</u>	<u>\$ 164,070,590</u>	<u>\$ 188,115,376</u>	<u>\$ 216,672,130</u>	<u>\$ 199,277,439</u>	<u>\$ 231,476,125</u>

Source:
County Financial Records

**STATE OF NEW MEXICO
SANTA FE COUNTY
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Unaudited)**

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
REVENUES										
Property taxes	\$ 57,916,764	\$ 57,969,325	\$ 60,821,645	\$ 62,338,152	\$ 64,914,717	\$ 64,877,073	\$ 67,802,733	\$ 68,656,805	\$ 71,299,314	\$ 70,739,383
Gross receipts taxes	48,434,191	39,875,559	47,999,014	47,801,199	53,712,221	54,765,671	60,435,597	64,938,208	67,715,867	68,173,440
Other taxes and assessments	5,572,038	6,063,758	1,262,783	2,185,022	2,368,087	2,526,038	2,556,857	2,675,872	2,631,826	4,373,422
Grants and intergovernmental	15,968,273	11,205,612	9,909,843	12,030,770	10,102,226	11,602,197	11,364,644	9,646,573	14,311,705	26,995,003
Investment income (loss)	1,891,471	2,170,084	1,883,376	2,049,343	3,117,039	1,092,783	1,929,882	8,057,881	6,767,200	(478,134)
Charges for services	7,723,117	10,713,152	10,138,792	7,810,944	7,631,075	8,344,668	10,882,791	9,282,552	7,816,024	8,205,120
Other	2,173,111	2,048,841	3,019,560	1,796,247	4,045,925	1,709,687	2,279,845	3,111,157	1,841,902	2,705,861
Total Revenues	139,678,965	130,046,331	135,035,013	136,011,677	145,891,290	144,918,117	157,252,349	166,369,048	172,383,838	180,714,095
EXPENDITURES										
General government	19,755,009	23,035,784	22,716,971	25,034,437	25,569,913	25,602,288	26,737,827	27,261,834	27,597,460	27,036,140
Public safety	44,075,273	44,908,601	44,889,242	44,872,493	47,625,539	46,547,078	50,085,282	51,205,721	54,514,406	48,891,238
Culture and recreation	4,571,600	1,701,100	1,307,602	1,311,061	1,895,924	2,166,896	2,763,605	2,808,460	2,244,443	5,834,726
Public works	4,328,527	5,865,205	6,200,881	5,084,907	4,655,534	4,718,014	5,375,331	5,023,057	5,085,071	5,019,225
Highways and streets	21,156,704	29,994,960	16,070,884	8,881,020	9,339,880	8,885,030	9,886,625	9,942,733	10,218,079	9,398,078
Health and welfare	13,755,032	7,342,469	9,457,093	7,775,686	9,075,529	9,436,991	9,925,894	10,418,882	10,923,494	13,891,894
Economic development	-	-	-	-	-	-	-	-	-	-
Housing	2,952,147	3,104,389	2,956,709	2,732,263	2,574,671	2,524,222	2,517,460	2,853,775	3,056,470	3,774,395
Capital outlay	16,966,734	12,156,455	8,349,712	13,547,187	15,495,241	14,827,725	23,841,053	42,808,382	42,138,245	29,179,618
Debt service - principal	11,729,972	11,928,535	9,638,554	10,091,093	10,786,095	11,980,000	13,490,000	15,945,000	17,880,000	16,595,000
Debt service - interest	9,239,266	9,003,472	8,983,450	8,872,993	7,877,350	8,296,434	7,932,179	8,272,322	8,949,131	7,866,031
Commitments and other fees	62,579	304,019	6,586	3,835	3,791	721,869	550,901	3,744	3,691	76,571
Total Expenditures	148,592,843	149,344,989	130,577,684	128,206,975	134,899,467	135,706,547	153,106,157	176,543,910	182,610,490	167,562,916
Excess (Deficiency) of Revenue over Expenditures	\$ (8,913,878)	\$ (19,298,658)	\$ 4,457,329	\$ 7,804,702	\$ 10,991,823	\$ 9,211,570	\$ 4,146,192	\$ (10,174,862)	\$ (10,226,652)	\$ 13,151,179

**STATE OF NEW MEXICO
SANTA FE COUNTY
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS (CONTINUED)
LAST TEN FISCAL YEARS
(Unaudited)**

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
OTHER FINANCING SOURCES (USES)										
Transfer from other funds	\$ 16,224,562	\$ 52,858,638	\$ 51,366,444	\$ 51,634,135	\$ 50,872,384	\$ 55,549,045	\$ 56,168,122	\$ 60,912,546	\$ 63,987,013	\$ 64,689,690
Transfer to other funds	(14,572,212)	(53,177,674)	(51,366,444)	(51,634,135)	(50,872,384)	(55,549,045)	(56,093,122)	(60,933,266)	(64,367,013)	(65,407,142)
Issuance of debt - refunding bonds	-	-	-	-	10,808,938	41,225,000	31,210,000	-	-	20,000,000
Payment to refunded bond escrow agent	-	-	-	(44,246,869)	(10,808,938)	(46,038,899)	(34,773,153)	-	-	(4,843,664)
Bond premium	-	-	-	6,082,983	-	6,584,213	5,782,895	1,954,275	-	1,675,654
Loan proceeds	-	-	-	-	-	-	-	-	-	-
Issuance of debt	-	19,937,192	-	47,220,000	-	13,444,300	22,015,000	41,505,000	-	4,445,000
Total Other Financing Sources (Uses)	<u>1,652,350</u>	<u>19,618,156</u>	<u>-</u>	<u>9,056,114</u>	<u>-</u>	<u>15,214,614</u>	<u>24,309,742</u>	<u>43,438,555</u>	<u>(380,000)</u>	<u>20,559,538</u>
Net Change in Fund Balances	<u>\$ (7,261,528)</u>	<u>\$ 319,498</u>	<u>\$ 4,457,329</u>	<u>\$ 16,860,816</u>	<u>\$ 10,991,823</u>	<u>\$ 24,426,184</u>	<u>\$ 28,455,934</u>	<u>\$ 33,263,693</u>	<u>\$ (10,606,652)</u>	<u>\$ 33,710,717</u>
Debt service as a percentage of noncapital expenditures ^(a)	15.93%	15.26%	15.24%	16.54%	15.63%	16.77%	16.57% (b)	18.11%	19.10%	17.68%

Source:

County Financial Records

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.

(b) The debt service percentage was restated for 2018.

**STATE OF NEW MEXICO
SANTA FE COUNTY
GROSS RECEIPTS TAX RATES
LAST FIVE FISCAL YEARS (TEN PERIODS)
(Unaudited)**

Governmental Entity	Location Code	July - Dec, 2016	Jan - June, 2017	July - Dec, 2017	Jan - June, 2018	July - Dec, 2018	Jan - June, 2019	July - Dec, 2019	Jan - June, 2020	July - Dec, 2020	Jan - June, 2021
Edgewood	01-320	8.0000%	8.0625%	8.0625%	8.1875%	8.1875%	8.1875%	8.1875%	8.1875%	8.1875%	8.1875%
Espanola (Santa Fe County)	01-226	8.9375%	8.9375%	8.9375%	9.0625%	9.0625%	9.0625%	9.0625%	9.0625%	9.0625%	9.0625%
Espanola / Santa Clara Grant ^{(1)a}	01-903	8.9375%	8.9375%	8.9375%	9.0625%	9.0625%	9.0625%	9.0625%	9.0625%	9.0625%	9.0625%
Espanola / Santa Clara Grant ^{(2)a}	01-904	8.9375%	8.9375%	8.9375%	9.0625%	9.0625%	9.0625%	9.0625%	9.0625%	9.0625%	9.0625%
Kewa Pueblo ⁽¹⁾ – Formerly Santo Domingo Pueblo	01-973	7.0000%	7.0000%	7.0000%	7.1250%	7.1250%	7.1250%	7.1250%	7.1250%	7.1250%	7.1250%
Kewa Pueblo ⁽²⁾ – Formerly Santo Domingo Pueblo	01-974	7.0000%	7.0000%	7.0000%	7.1250%	7.1250%	7.1250%	7.1250%	7.1250%	7.1250%	7.1250%
Nambe Pueblo ⁽¹⁾	01-951	7.0000%	7.0000%	7.0000%	7.1250%	7.1250%	7.1250%	7.1250%	7.1250%	7.1250%	7.1250%
Nambe Pueblo ⁽²⁾	01-952	7.0000%	7.0000%	7.0000%	7.1250%	7.1250%	7.1250%	7.1250%	7.1250%	7.1250%	7.1250%
Pojoaque Pueblo ⁽¹⁾	01-961	7.0000%	7.0000%	7.0000%	7.1250%	7.1250%	7.1250%	7.1250%	7.1250%	7.1250%	7.1250%
Pojoaque Pueblo ⁽²⁾	01-962	7.0000%	7.0000%	7.0000%	7.1250%	7.1250%	7.1250%	7.1250%	7.1250%	7.1250%	7.1250%
Pueblo de Cochiti ⁽¹⁾	01-971	7.0000%	7.0000%	7.0000%	7.1250%	7.1250%	7.1250%	7.1250%	7.1250%	7.1250%	7.1250%
Pueblo de Cochiti ⁽²⁾	01-972	7.0000%	7.0000%	7.0000%	7.1250%	7.1250%	7.1250%	7.1250%	7.1250%	7.1250%	7.1250%
Pueblo de San Ildefonso ⁽¹⁾	01-975	7.0000%	7.0000%	7.0000%	7.1250%	7.1250%	7.1250%	7.1250%	7.1250%	7.1250%	7.1250%
Pueblo de San Ildefonso ⁽²⁾	01-976	7.0000%	7.0000%	7.0000%	7.1250%	7.1250%	7.1250%	7.1250%	7.1250%	7.1250%	7.1250%
Santa Clara Pueblo ⁽¹⁾	01-901	7.0000%	7.0000%	7.0000%	7.1250%	7.1250%	7.1250%	7.1250%	7.1250%	7.1250%	7.1250%
Santa Clara Pueblo ⁽²⁾	01-902	7.0000%	7.0000%	7.0000%	7.1250%	7.1250%	7.1250%	7.1250%	7.1250%	7.1250%	7.1250%
Santa Fe (City)	01-123	8.3125%	8.3125%	8.3125%	8.4375%	8.4375%	8.4375%	8.4375%	8.4375%	8.4375%	8.4375%
Santa Fe Indian School/ Nineteen Pueblos of NM ⁽¹⁾	01-907	8.3125%	8.3125%	8.3125%	8.4375%	8.4375%	8.4375%	8.4375%	8.4375%	8.4375%	8.4375%
Santa Fe Indian School/ Nineteen Pueblos of NM ⁽²⁾	01-908	8.3125%	8.3125%	8.3125%	8.4375%	8.4375%	8.4375%	8.4375%	8.4375%	8.4375%	8.4375%
Pueblo of Tesuque ⁽¹⁾	01-953	7.0000%	7.0000%	7.0000%	7.1250%	7.1250%	7.1250%	7.1250%	7.1250%	7.1250%	7.1250%
Pueblo of Tesuque ⁽²⁾	01-954	7.0000%	7.0000%	7.0000%	7.1250%	7.1250%	7.1250%	7.1250%	7.1250%	7.1250%	7.1250%
Remainder of County	01-001	7.0000%	7.0000%	7.0000%	7.1250%	7.1250%	7.1250%	7.1250%	7.1250%	7.1250%	7.1250%

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.
- (3) The State of New Mexico receives the first 5.125% of the Gross Receipts Tax; the remainder is specific to the government entity and the County.
- (a) Businesses located on Pueblo land within the city limit.

**STATE OF NEW MEXICO
SANTA FE COUNTY
GROSS RECEIPTS TAX COLLECTIONS
LAST TEN FISCAL YEARS
(Unaudited)**

Fund	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund ^(a)	\$ 4,522,525	\$ 4,530,980	\$ 4,766,040	\$ 4,822,829	\$ 4,993,348	\$ 5,151,379 *	\$ 6,184,198	\$ 6,136,383	\$ 6,813,607	\$ 6,475,334
Healthcare Assistance (Indigent) ^(a)	4,522,555	4,530,980	4,766,040	4,822,829	4,993,348	5,046,927	5,423,945	5,502,866	5,903,045	5,758,926
Health Care / EMS ^{(3)(a)}	4,522,525	4,530,980	4,766,040	4,822,829	4,993,348	884,052 *	-	-	-	-
3rd 1/8th - General Fund ^{(3)(a)}	-	-	-	-	-	4,979,557 *	4,930,180 *	5,095,214 *	5,308,684 *	5,291,259
Environmental ^(a)	650,840	630,373	704,415	699,698	694,792	688,202	733,126	807,090	885,463	863,462
Infrastructure ^(a)	650,572	630,288	704,400	698,469	694,787	684,796	713,519	789,201	866,442	849,136
Fire ^{(1)(a)}	47,314	42,321	1,124,422	1,375,983	1,367,929	1,361,211	1,466,361	1,604,787	1,761,653	1,725,878
Capital Outlay ^(a)	9,040,335	9,060,278	9,528,695	9,635,152	9,980,419	10,096,245	10,847,486	11,006,128	11,806,074	11,517,855
Corrections ^(a)	4,512,508	4,527,326	4,760,951	4,814,532	4,990,937	5,047,353	5,423,037	5,502,371 *	5,902,785 *	5,758,866
General Fund (1/16th) ^(a)	2,261,262	2,265,490	2,383,020	2,411,414	2,496,674	2,489,779	2,465,090	2,547,607	2,654,342	2,645,630
Emergency & Medical ^(b)	7,973,863	8,018,820	8,521,700	8,635,691	8,969,659	9,199,992	9,848,098	10,177,646	10,611,795	10,580,716
Regional Transit ^(b)	3,971,276	3,993,667	4,233,049	4,295,081	4,470,075	4,591,719	4,916,102	5,079,366	5,300,497	5,285,241
Equalization ^(b)	512,493	636,622	669,608	543,605	672,437	898,279	333,995	667,677	1,107,412	1,593,619
Hold Harmless (first 1/8%) ^{(2)(a)}	-	-	-	-	3,568,734	4,530,231	4,811,527	5,010,937	5,235,760	5,245,805
Hold Harmless (second 1/8%) ^{(4)(a)}	-	-	-	-	-	-	2,338,932	5,010,937	5,235,760	5,245,805
Total GRT Collected	\$ 43,188,068	\$ 43,398,125	\$ 46,928,380	\$ 47,578,112	\$ 52,886,487	\$ 55,649,722	\$ 60,435,596	\$ 64,938,210	\$ 69,393,319	\$ 68,837,532

Source:

County Financial Records

Notes:

(1) The Fire Gross Receipts Tax (GRT) Sunsetted in June 2009 and was re-established in July 2013; taxes collected between these dates are due to delinquent payments.

(2) The first 1/8% Hold Harmless GRT went into effect starting in July 2015.

(3) The Health Care/EMS GRT was re-dedicated in July 2016. It is labeled the 3rd 1/8 portion of the General Fund GRT.

(4) The second 1/8% Hold Harmless GRT went into effect starting in January 2018.

* Restated

(a) The state of New Mexico amended the Gross Receipts Tax section of State Law in 2020. The change started in 2021.

They eliminated specific GRT allocations and instead created four "increments": County Wide GRT, County Wide GRT with Referendum, County Area GRT and County Area GRT with Referendum.

Santa Fe County continues to allocate our GRT collections as before due to our Ordinances still being in place, which the state allows.

(b) The Emergency & Medical increment and the Regional Transit increment were not changed. The equalization GRT is still distributed to local governments as well.

**STATE OF NEW MEXICO
SANTA FE COUNTY
FEDERAL AND STATE FUNDS RECEIVED (INTERGOVERNMENTAL)
LAST TEN FISCAL YEARS
(Unaudited)**

Recipient Department / Division	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Federal										
Payment in Lieu of Taxes	\$ 670,806	\$ 682,763	\$ 668,483	\$ 698,926	\$ 705,425	\$ 1,429,248	\$ 812,533	\$ 793,795	\$ 824,238	\$ 820,311
Taylor Grazing	1,036	1,411	675	721	894	1,566	991	693	2,015	1,408
Corrections	118,922	29,902	83,442	147,541	59,909	49,534	2,291	14,703	33,804	26,818
County Assessor	-	-	-	-	-	-	-	-	-	356
County Clerk	-	-	-	-	-	-	-	-	-	550
County Manager's Office	-	-	-	-	-	-	-	-	-	14,102,068
County Treasurer	-	-	-	-	-	-	-	-	-	331
Finance	-	-	-	-	-	-	-	-	-	165
Fire	470,529	575,846	264,642	396,057	307,447	604,023	399,519	121,714	260,989	145,598
Health and Human Services	-	-	-	33,758	141,177	160,919	116,151	201,142	487,258	11,992
Housing	2,797,592	2,654,264	2,929,739	2,357,350	2,682,501	3,223,165	2,607,500	3,348,628	3,636,576	3,736,873
Land Use / Economic Development	308,135	278,749	24,866	-	-	-	-	-	-	-
Public Works / Projects and Facilities	416,572	50,222	63,598	120,767	712,513	-	-	-	240,914	156,029
RECC	-	-	-	-	-	-	-	-	-	70
Risk Management	-	-	-	-	-	-	-	-	-	19,939
Road Projects	776,521	107,145	163,069	157,160	527,197	368,494	123,158	60,797	56,712	52,086
Sheriff	748,384	654,867	497,813	516,261	438,472	-	-	591,574	334,086	260,239
Total Federal Funds Received	6,308,498	5,035,169	4,696,328	4,428,542	5,575,535	5,836,949	4,062,143	5,133,046	5,876,592	19,334,833
State										
Corrections	-	-	-	-	-	-	-	-	14,578	-
County Clerk	5,950	-	-	-	-	-	-	-	-	24,000
DWI Prevention	1,125,077	1,187,962	1,233,274	1,268,934	1,856,515	1,176,061	1,438,123	1,079,629	1,529,032	1,331,903
Fire	2,507,752	2,397,620	2,243,606	2,807,986	3,026,215	3,188,543	2,136,015	1,383,983	4,112,150	2,600,771
Health and Human Services	1,203,143	1,388,883	655,594	26,159	276,636	241,274	301,062	588,301	524,367	953,638
Housing	98,694	89,592	22,365	-	-	-	-	-	160,647	28,691
Land Use / Economic Development	4,594,667	582,943	2,500	255,000	-	-	8,000	8,000	-	9,900
Lodger's Tax Advisory Board	2,100	-	-	-	-	49,685	-	-	-	11,873
Public Works / Projects & Facilities	1,633,508	499,122	174,607	573,570	729,833	541,812	1,604,908	78,770	1,269,213	328,986
RECC	17,002	17,060	24,703	16,779	25,822	12,389	8,076	19,704	23,205	7,981
Road Projects	-	319,208	100,000	563,525	267,426	285,903	615,919	240,446	281,718	239,109
Sheriff	146,683	87,544	109,757	105,955	110,816	68,696	95,228	87,103	177,737	60,156
Solid Waste	60,605	1,902	670	4,885	-	-	-	-	51,512	-
Water / Wastewater Projects	-	-	36,730	239,791	16,975	-	-	75,059	109,340	336,030
Total State Funds Received	11,395,180	6,571,835	4,603,805	5,862,583	6,310,237	5,564,362	6,207,330	3,560,994	8,253,498	5,933,037
Total Intergovernmental Funds	\$ 17,703,678	\$ 11,607,004	\$ 9,300,132	\$ 10,291,124	\$ 11,885,773	\$ 11,401,311	\$ 10,269,473	\$ 8,694,040	\$ 14,130,090	\$ 25,267,870

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)	Effective Rate ^(c)
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	2.08%
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	2.12%
2014	2,214,329,809	4,244,058,320	59,422,089	25,038,114	1,356,690	127,536,772	(158,854,988)	6,383,993,344	19,628,544,996	2.38%
2015	2,242,151,343	4,305,944,881	58,817,507	25,603,035	1,747,281	135,438,597	(149,053,900)	6,483,462,866	19,897,550,298	2.45%
2016	2,253,958,275	4,489,599,036	60,493,390	25,742,442	2,038,102	142,451,206	(194,330,649)	6,635,462,494	20,489,379,429	2.45%
2017	2,259,606,033	4,959,811,583	58,578,034	27,456,193	1,845,658	147,189,206	(334,056,535)	6,971,395,308 *	21,916,355,529	2.49%
2018	2,367,785,754	5,456,035,290	54,370,091	26,436,927	1,547,559	137,370,734	(116,605,597)	7,788,022,465	23,713,884,186	2.27%
2019	2,369,560,806	5,909,184,446	58,491,060	26,654,671	1,623,414	151,479,378	(121,281,190)	8,242,609,793	25,091,672,949	2.23%
2020	2,392,074,576	6,323,834,696	62,240,917	26,819,240	1,643,388	-	(123,738,502)	8,681,230,927	26,414,908,287	2.16%
2021	2,405,669,464	6,368,474,937	60,700,078	28,448,644	1,724,470	-	(312,554,417)	8,550,738,706	26,589,879,369	0.00%

Source:

County Assessor's Information - Annual Report

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) Due to the complexity of Santa Fe County's rate structure, Santa Fe County is calculating the effective rate, which is equal to total revenue expressed as a percentage of the total taxable value. Effective Rate for most current Tax Year cannot be calculated due to the Tax Levy not calculated at the time of this document being drafted.

* Restated

**STATE OF NEW MEXICO
SANTA FE COUNTY
PRINCIPAL PROPERTY TAX PAYERS
CURRENT TAX YEAR AND TEN YEARS PRIOR
(Unaudited)**

Taxpayer	Business	Tax Year 2020			Tax Year 2010		
		Taxable Value	Rank	Percentage of Total Taxable Value	Taxable Value	Rank	Percentage of Total Taxable Value
Public Service Co. of NM	Electric Utility	\$ 204,246,091	1	2.35%	\$ 39,460,611	1	0.58%
C & Z LLC	Retail	65,787,929	2	0.76%	24,132,918	2	0.36%
Wal-Mart	Retail	52,001,560	3	0.60%	11,345,313	6	0.17%
New Mexico Gas Company	Gas Utility	51,817,712	4	0.60%	16,209,096	4	N/A
BNSF Railway Company	Railroad	47,304,043	5	0.54%	6,722,224	N/A	0.10%
Truzaf Ltd. Partnership	Retail	44,625,074	6	0.51%	11,303,785	7	0.17%
El Castillo Retire Residences	Retirement Community	37,851,411	7	0.44%	3,543,354	N/A	0.05%
Qwest Corporation	Telephone Utility	37,447,540	8	0.43%	22,540,289	3	0.33%
Mid-America Pipeline Company	Pipelines	36,097,570	9	0.42%	3,877,270	N/A	0.06%
Guadalupe Hotel Investment LLC	Hotel	34,440,854	10	0.40%	8,371,668	9	0.12%
Santa Fe Mall Property Owner LLC	Shopping Center				11,852,722	5	0.17%
Rancho Encantado LLC	Real Estate				8,959,939	8	0.13%
DeVargas Center Associates LLC	Shopping Center				<u>6,833,333</u>	10	0.10%
Total		<u>\$ 611,619,784</u>		7.06%	<u>\$ 175,152,522</u>		2.61%
Total Taxable Value		\$ 8,681,230,927			\$ 6,775,400,177		

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 YEARS
(Unaudited)

Tax Year ⁽⁶⁾	Incorporated Areas								Unincorporated Areas							
	City of Santa Fe		City of Espanola		Town of Edgewood – 8		Town of Edgewood – 8A		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	Residential	Non-Residential
2020																
Santa Fe County																
County Operational	5.698	11.850	5.698	11.850	5.698	11.850	5.698	11.850	5.698	11.850	5.698	11.850	5.698	11.850	5.698	11.850
County Debt Service	2.124	2.124	2.124	2.124	2.124	2.124	2.124	2.124	2.124	2.124	2.124	2.124	2.124	2.124	2.124	2.124
Total Direct Rate	7.822	13.974	7.822	13.974	7.822	13.974	7.822	13.974	7.822	13.974	7.822	13.974	7.822	13.974	7.822	13.974
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	1.360	1.360
Municipality:																
Santa Fe	1.932	3.533	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Espanola	-	-	3.608	6.710	-	-	-	-	-	-	-	-	-	-	-	-
Edgewood 8T	-	-	-	-	5.131	5.247	-	-	-	-	-	-	-	-	-	-
Edgewood 8T-A	-	-	-	-	-	-	2.884	3.000	-	-	-	-	-	-	-	-
Public School District:																
Santa Fe Public Schools	9.301	9.808	-	-	-	-	-	-	9.301	9.808	-	-	-	-	-	-
Pojoaque School District	-	-	-	-	-	-	-	-	-	-	11.489	11.805	-	-	-	-
Moriarty School District	-	-	-	-	10.507	10.650	10.507	10.650	-	-	-	-	10.507	10.650	-	-
Espanola School District	-	-	7.970	8.078	-	-	-	-	-	-	-	-	-	-	7.970	8.078
Santa Fe Community College	3.615	3.985	-	-	-	-	-	-	3.615	3.985	-	-	-	-	-	-
Northern NM College	-	-	2.000	1.711	-	-	-	-	-	-	-	-	-	-	2.000	1.711
Total Mil Rate Applicable	24.030	32.660	22.760	31.833	24.820	31.231	22.573	28.984	22.098	29.127	20.671	27.139	19.689	25.984	19.152	25.123
Special Assesment Districts:																
Edgewood Soil & Water	-	-	-	-	1.000	1.000	1.000	1.000	-	-	-	-	-	-	-	-
Eldorado Water & Sewer	-	-	-	-	-	-	-	-	3.910	3.910	-	-	-	-	-	-
2019																
Santa Fe County																
County Operational	5.799	11.850	5.799	11.850	5.799	11.850	5.799	11.850	5.799	11.850	5.799	11.850	5.799	11.850	5.799	11.850
County Debt Service	2.124	2.124	2.124	2.124	2.124	2.124	2.124	2.124	2.124	2.124	2.124	2.124	2.124	2.124	2.124	2.124
Total Direct Rate	7.923	13.974	7.923	13.974	7.923	13.974	7.923	13.974	7.923	13.974	7.923	13.974	7.923	13.974	7.923	13.974
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	1.360	1.360
Municipality:																
Santa Fe	2.093	3.670	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Espanola	-	-	3.597	6.271	-	-	-	-	-	-	-	-	-	-	-	-
Edgewood 8T	-	-	-	-	5.275	5.297	-	-	-	-	-	-	-	-	-	-
Edgewood 8T-A	-	-	-	-	-	-	2.978	3.000	-	-	-	-	-	-	-	-
Public School District:																
Santa Fe Public Schools	9.362	9.807	-	-	-	-	-	-	9.362	9.807	-	-	-	-	-	-
Pojoaque School District	-	-	-	-	-	-	-	-	-	-	11.528	11.812	-	-	-	-
Moriarty School District	-	-	-	-	10.582	10.688	10.582	10.688	-	-	-	-	10.582	10.688	-	-
Espanola School District	-	-	7.360	7.455	-	-	-	-	-	-	-	-	-	-	7.360	7.455
Santa Fe Community College	3.667	3.985	-	-	-	-	-	-	3.667	3.985	-	-	-	-	-	-
Northern NM College	-	-	2.000	2.000	-	-	-	-	-	-	-	-	-	-	2.000	2.000
Total Mil Rate Applicable	24.405	32.796	22.240	31.060	25.140	31.319	22.843	29.022	22.312	29.126	20.811	27.146	19.865	26.022	18.643	24.789

STATE OF NEW MEXICO
SANTA FE COUNTY
PROPERTY TAX RATES (MIL RATES) – DIRECT AND OVERLAPPING (CONTINUED)
(PER \$1,000 OF ASSESSED VALUATION)
LAST TEN TAX YEARS
(Unaudited)

Tax Year ⁽⁶⁾	Incorporated Areas								Unincorporated Areas							
	City of Santa Fe		City of Espanola		Town of Edgewood – 8		Town of Edgewood – 8A		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	Residential	Non-Residential
2019 (CONTINUED)																
Special Assessment Districts:																
Edgewood Soil & Water	-	-	-	-	1.000	1.000	1.000	1.000	-	-	-	-	-	-	-	-
Eldorado Water & Sewer	-	-	-	-	-	-	-	-	3.891	3.891	-	-	-	-	-	-
2018																
Santa Fe County																
County Operational	5.822	11.850	5.822	11.850	5.822	11.850	5.822	11.850	5.822	11.850	5.822	11.850	5.822	11.850	5.822	11.850
County Debt Service	2.123	2.123	2.123	2.123	2.123	2.123	2.123	2.123	2.123	2.123	2.123	2.123	2.123	2.123	2.123	2.123
Total Direct Rate	7.945	13.973	7.945	13.973	7.945	13.973	7.945	13.973	7.945	13.973	7.945	13.973	7.945	13.973	7.945	13.973
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	1.360	1.360
Municipality:																
Santa Fe	2.199	3.766	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Espanola	-	-	3.503	5.935	-	-	-	-	-	-	-	-	-	-	-	-
Edgewood 8T	-	-	-	-	5.244	5.253	-	-	-	-	-	-	-	-	-	-
Edgewood 8T-A	-	-	-	-	-	-	2.991	3.000	-	-	-	-	-	-	-	-
Public School District:																
Santa Fe Public Schools	9.389	9.807	-	-	-	-	-	-	9.389	9.807	-	-	-	-	-	-
Pojoaque School District	-	-	-	-	-	-	-	-	-	-	11.523	11.808	-	-	-	-
Moriarty School District	-	-	-	-	10.582	10.705	10.582	10.705	-	-	-	-	10.582	10.705	-	-
Espanola School District	-	-	7.291	7.380	-	-	-	-	-	-	-	-	-	-	7.291	7.380
Santa Fe Community College	3.690	3.994	-	-	-	-	-	-	3.900	3.994	-	-	-	-	-	-
Total Mil Rate Applicable	24.583	32.900	20.099	28.648	25.131	31.291	22.878	29.038	22.594	29.134	20.828	27.141	19.887	26.038	16.596	22.713
Special Assessment Districts:																
Edgewood Soil & Water	-	-	-	-	1.000	1.000	1.000	1.000	-	-	-	-	-	-	-	-
Eldorado Water & Sewer	-	-	-	-	-	-	-	-	4.012	4.012	-	-	-	-	-	-
2017																
Santa Fe County																
County Operational	5.801	11.850	5.801	11.850	5.801	11.850	5.801	11.850	5.801	11.850	5.801	11.850	5.801	11.850	5.801	11.850
County Debt Service	2.123	2.123	2.123	2.123	2.123	2.123	2.123	2.123	2.123	2.123	2.123	2.123	2.123	2.123	2.123	2.123
Total Direct Rate	7.924	13.973	7.924	13.973	7.924	13.973	7.924	13.973	7.924	13.973	7.924	13.973	7.924	13.973	7.924	13.973
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	1.360	1.360
Municipality:																
Santa Fe	2.419	3.977	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Espanola	-	-	3.336	5.584	-	-	-	-	-	-	-	-	-	-	-	-
Edgewood 8T	-	-	-	-	4.844	4.844	-	-	-	-	-	-	-	-	-	-
Edgewood 8T-A	-	-	-	-	-	-	3.000	3.000	-	-	-	-	-	-	-	-

STATE OF NEW MEXICO
SANTA FE COUNTY
PROPERTY TAX RATES (MIL RATES) – DIRECT AND OVERLAPPING (CONTINUED)
(PER \$1,000 OF ASSESSED VALUATION)
LAST TEN TAX YEARS
(Unaudited)

Tax Year ⁽⁶⁾	Incorporated Areas								Unincorporated Areas							
	City of Santa Fe		City of Espanola		Town of Edgewood – 8		Town of Edgewood – 8A		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	Residential	Non-Residential
2017 (CONTINUED)																
Public School District:																
Santa Fe Public Schools	9.292	9.807	-	-	-	-	-	-	9.292	9.807	-	-	-	-	-	-
Pojoaque School District	-	-	-	-	-	-	-	-	-	-	11.532	11.824	-	-	-	-
Moriarty School District	-	-	-	-	10.559	10.728	10.559	10.728	-	-	-	-	10.559	10.728	-	-
Espanola School District	-	-	8.094	8.173	-	-	-	-	-	-	-	-	-	-	8.094	8.173
Santa Fe Community College	3.690	4.000	-	-	-	-	-	-	3.690	4.000	-	-	-	-	-	-
Total Mil Rate Applicable	24.685	33.117	20.714	29.090	24.687	30.905	22.843	29.061	22.266	29.140	20.816	27.157	19.843	26.061	17.378	23.506
Special Assessment Districts:																
Edgewood Soil & Water	-	-	-	-	1.000	1.000	1.000	1.000	-	-	-	-	-	-	-	-
Eldorado Water & Sewer	-	-	-	-	-	-	-	-	4.183	4.183	-	-	-	-	-	-
2016																
Santa Fe County																
County Operational	5.893	11.850	5.893	11.850	5.893	11.850	5.893	11.850	5.893	11.850	5.893	11.850	5.893	11.850	5.893	11.850
County Debt Service	1.971	1.971	1.971	1.971	1.971	1.971	1.971	1.971	1.971	1.971	1.971	1.971	1.971	1.971	1.971	1.971
Total Direct Rate	7.864	13.821	7.864	13.821	7.864	13.821	7.864	13.821	7.864	13.821	7.864	13.821	7.864	13.821	7.864	13.821
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	1.360	1.360
Municipality:																
Santa Fe	2.442	3.956	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Espanola	-	-	3.198	5.611	-	-	-	-	-	-	-	-	-	-	-	-
Edgewood	-	-	-	-	2.496	2.496	2.496	2.496	-	-	-	-	-	-	-	-
Public School District:																
Santa Fe Public Schools	8.617	9.075	-	-	-	-	-	-	8.617	9.075	-	-	-	-	-	-
Pojoaque School District	-	-	-	-	-	-	-	-	-	-	8.313	8.606	-	-	-	-
Moriarty School District	-	-	-	-	10.771	10.926	10.771	10.926	-	-	-	-	10.771	10.926	-	-
Espanola School District	-	-	9.732	9.839	-	-	-	-	-	-	-	-	-	-	9.732	9.839
Santa Fe Community College	3.690	4.000	-	-	-	-	-	-	3.690	4.000	-	-	-	-	-	-
Total Mil Rate Applicable	23.973	32.212	22.154	30.631	22.491	28.603	22.491	28.603	21.531	28.256	17.537	23.787	19.995	26.107	18.956	25.020
Special Assessment Districts:																
Edgewood Soil & Water	-	-	-	-	1.000	1.000	1.000	1.000	-	-	-	-	-	-	-	-
Eldorado Water & Sewer	-	-	-	-	-	-	-	-	4.025	4.025	-	-	-	-	-	-
2015																
Santa Fe County																
County Operational	6.065	11.786	6.065	11.786	6.065	11.786	6.065	11.786	6.065	11.786	6.065	11.786	6.065	11.786	6.065	11.786
County Debt Service	1.974	1.974	1.974	1.974	1.974	1.974	1.974	1.974	1.974	1.974	1.974	1.974	1.974	1.974	1.974	1.974
Total Direct Rate	8.039	13.760	8.039	13.760	8.039	13.760	8.039	13.760	8.039	13.760	8.039	13.760	8.039	13.760	8.039	13.760

STATE OF NEW MEXICO
SANTA FE COUNTY
PROPERTY TAX RATES (MIL RATES) – DIRECT AND OVERLAPPING (CONTINUED)
(PER \$1,000 OF ASSESSED VALUATION)
LAST TEN TAX YEARS
(Unaudited)

Tax Year ⁽⁶⁾	Incorporated Areas								Unincorporated Areas							
	City of Santa Fe		City of Espanola		Town of Edgewood – 8		Town of Edgewood – 8A		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	Residential	Non-Residential
2015 (CONTINUED)																
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	1.360	1.360
Municipality:																
Santa Fe	2.372	3.754	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Espanola	-	-	3.193	5.407	-	-	-	-	-	-	-	-	-	-	-	-
Edgewood	-	-	-	-	2.496	2.496	2.496	2.496	-	-	-	-	-	-	-	-
Public School District:																
Santa Fe Public Schools	8.572	8.868	-	-	-	-	-	-	8.572	8.868	-	-	-	-	-	-
Pojoaque School District	-	-	-	-	-	-	-	-	-	-	11.627	11.934	-	-	-	-
Moriarty School District	-	-	-	-	11.239	11.348	11.239	11.348	-	-	-	-	11.239	11.348	-	-
Espanola School District	-	-	7.684	7.758	-	-	-	-	-	-	-	-	-	-	7.684	7.758
Santa Fe Community College	3.776	3.995	-	-	-	-	-	-	3.776	3.995	-	-	-	-	-	-
Total Mil Rate Applicable	24.119	31.737	20.276	28.285	23.134	28.964	23.134	28.964	21.747	27.983	21.026	27.054	20.638	26.468	17.083	22.878
Special Assessment Districts:																
Edgewood Soil & Water	-	-	-	-	1.000	1.000	1.000	1.000	-	-	-	-	-	-	-	-
Eldorado Water & Sewer	-	-	-	-	-	-	-	-	4.246	4.246	-	-	-	-	-	-
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	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	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	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	1.360	1.360
Municipality:																
Santa Fe	2.151	3.643	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Espanola	-	-	3.239	4.289	-	-	-	-	-	-	-	-	-	-	-	-
Edgewood	-	-	-	-	2.935	2.935	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	-	-	-	-	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	23.508	29.558	21.212	27.804	20.649	26.899	20.573	26.623	16.080	22.059
Special Assessment Districts:																
Edgewood Soil & Water	-	-	-	-	1.000	1.000	1.000	1.000	-	-	-	-	-	-	-	-
Eldorado Water & Sewer	-	-	-	-	-	-	-	-	3.104	3.104	-	-	-	-	-	-

STATE OF NEW MEXICO
SANTA FE COUNTY
PROPERTY TAX RATES (MIL RATES) – DIRECT AND OVERLAPPING (CONTINUED)
(PER \$1,000 OF ASSESSED VALUATION)
LAST TEN TAX YEARS
(Unaudited)

Tax Year ⁽⁶⁾	Incorporated Areas								Unincorporated Areas							
	City of Santa Fe		City of Espanola		Town of Edgewood – 8		Town of Edgewood – 8A		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	Residential	Non-Residential
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	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	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	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	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	-	-	-	-	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	19.445	26.201	18.655	26.197	19.922	26.873	19.445	26.201	16.269	22.941
Special Assessment Districts:																
Edgewood Soil & Water	-	-	-	-	1.000	1.000	1.000	1.000	-	-	-	-	-	-	-	-
Eldorado Water & Sewer	-	-	-	-	-	-	-	-	2.942	2.942	-	-	-	-	-	-
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	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	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	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	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	-	-	-	-	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	18.574	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	1.000	1.000	-	-	-	-	-	-	-	-
Eldorado Water & Sewer	-	-	-	-	-	-	-	-	0.949	0.949	-	-	-	-	-	-

**STATE OF NEW MEXICO
SANTA FE COUNTY
PROPERTY TAX RATES (MIL RATES) – DIRECT AND OVERLAPPING (CONTINUED)
(PER \$1,000 OF ASSESSED VALUATION)
LAST TEN TAX YEARS
(Unaudited)**

Tax Year ^(c)	Incorporated Areas								Unincorporated Areas							
	City of Santa Fe		City of Espanola		Town of Edgewood – 8		Town of Edgewood – 8A		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	Residential	Non-Residential
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	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	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	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	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	-	-	-	-	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	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	1.000	1.000	-	-	-	-	-	-	-	-
Eldorado Water & Sewer	-	-	-	-	-	-	-	-	3.360	3.360	-	-	-	-	-	-
Rancho Viejo Spec. Asses.	-	-	-	-	-	-	-	-	10.000	10.000	-	-	-	-	-	-

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 Assessment District Levy paid in full and no longer in effect as of Tax Year 2012.
- (c) Chart does not include rates for livestock.

Santa fe County Property Tax Certificate

**STATE OF NEW MEXICO
SANTA FE COUNTY
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN TAX YEARS
(Unaudited)**

Tax Year ^(b)	Total Tax Levy for Year ^(a)	Collected within the Tax Year of the Levy		Collections in Subsequent Years ^(c)	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2011	\$ 149,221,290	\$ 142,374,476	95.41%	\$ 6,622,115	\$ 148,996,591	99.85%
2012	147,203,767	140,793,450	95.65%	6,156,549	146,949,999	99.83%
2013	149,605,391	143,534,371	95.94%	5,831,672	149,366,043	99.84%
2014	158,159,916	152,201,398	96.23%	5,673,128	157,874,526	99.82%
2015	163,579,102	158,750,208	97.05%	4,497,641	163,247,849	99.80%
2016	167,405,797	162,656,064	97.16%	4,224,564	166,880,628	99.69%
2017	177,865,303	173,269,194	97.42%	3,843,112	177,112,306	99.58%
2018	181,793,784	176,420,838	97.04%	3,706,100	180,126,938	99.08%
2019	189,858,082	184,211,903	97.03%	2,703,196	186,915,099	98.45%
2020	195,053,062	187,499,837	96.13%	-	187,499,837	96.13%

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.
- (b) The Year is the tax year based on the date the bill is sent out (i.e. Tax Year 2017 is the billing sent out November 1, 2017).
- (c) The Collections are based on the Fiscal Year that ends on June 30 after the tax year (i.e. Collections within tax year 2017 are through FY 2018 which ended June 30, 2018).

**STATE OF NEW MEXICO
SANTA FE COUNTY
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS
(Unaudited)**

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Debt Limit	\$ 275,859,809	\$ 270,202,233	\$ 270,244,864	\$ 255,751,777	\$ 262,529,811	\$ 271,198,072	\$ 279,785,867	\$ 311,520,899	\$ 347,249,237	\$ 1,056,596,331
Total Net Debt Applicable to Limit	<u>123,325,000</u>	<u>133,455,000</u>	<u>127,010,000</u>	<u>167,595,000</u>	<u>113,240,000</u>	<u>117,105,000</u>	<u>129,420,000</u>	<u>131,530,000</u>	<u>119,705,000</u>	<u>129,120,000</u>
Legal Debt Margin	<u>\$ 152,534,809</u>	<u>\$ 136,747,233</u>	<u>\$ 143,234,864</u>	<u>\$ 88,156,777</u>	<u>\$ 149,289,811</u>	<u>\$ 154,093,072</u>	<u>\$ 150,365,867</u>	<u>\$ 179,990,899</u>	<u>\$ 227,544,237</u>	<u>\$ 927,476,331</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	44.71%	49.39%	47.00%	65.53%	43.13%	43.18%	46.26%	42.22%	34.47%	12.22%

Legal Debt Margin Calculation for Fiscal Year 2021

2020 Assessed Value	\$ 8,681,230,927
Debt Limit (4.00% of Total Assessed Value)	347,249,237
Debt Applicable to Limit:	
General Obligation Bonds	<u>129,120,000</u>
Legal Debt Margin	<u>\$ 218,129,237</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		Total Outstanding Debt	Total Personal Income	Percentage of Personal Income	Total Population	Ratio of Total Debt per Capita
	General Obligation Bonds	Special Revenue Bonds					
2012	\$ 123,325,000	\$ 93,620,000	\$ 216,945,000	\$ 6,821,679,000	3.18%	146,157	\$ 1,484.33
2013	133,455,000	90,600,000	224,055,000	6,823,197,000	3.28%	146,754	1,526.74
2014	127,010,000	87,460,000	214,470,000	7,314,853,000	2.93%	147,329	1,455.72
2015	131,627,983 (a)	84,030,000	215,657,983	7,515,234,000	2.87%	147,708	1,460.03
2016	124,087,451 (a)	80,405,000	204,492,451	7,649,744,000	2.67%	148,651	1,375.65
2017	125,733,714 (a)	84,284,293 (a)	210,018,007	8,263,561,000	2.54%	148,750	1,411.89
2018	140,050,623 (a)	81,848,892 (a)	221,899,515	8,779,840,000	2.53%	150,056	1,478.78
2019	141,769,901	106,825,804 *	248,595,705	9,063,004,000	2.74%	150,358	1,653.36
2020	128,950,717	100,097,165	229,047,882	9,573,221,000	2.39%	154,823	1,479.42
2021	129,120,000	87,850,000	216,970,000	NA	NA	NA	NA

Source:

County Financial Records
U.S Commerce Department, Bureau of Economic Analysis

Notes:

(a) The amounts in the General Obligation Bonds Column and Special Revenue Bonds Column were corrected to reflect the amounts of unamortized premiums and discounts for the respective bonds.

NA = Information not available

* Restated

**STATE OF NEW MEXICO
SANTA FE COUNTY
RATIOS OF NET GENERAL BONDED DEBT
LAST TEN FISCAL YEARS
(Unaudited)**

Fiscal Year Ended June 30,	General Obligation Bonds	Less: Available in Debt Service Fund	Net Bonded Debt	Taxable Value of Property	Ratio of Net Bonded Debt to Estimated Actual Value of Taxable Property	Total Population	Ratio of Net Bonded Debt per Capita
2012	\$ 123,325,000	\$ 11,088,230	\$ 112,236,770	\$ 6,890,742,053	1.63%	146,157	\$ 767.92
2013	133,455,000	9,768,384	123,686,616	6,896,495,216	1.79%	146,754	842.82
2014	127,010,000	10,054,259	116,955,741	6,756,121,591	1.73%	147,329	793.84
2015	131,627,983 (a)	10,020,371	121,607,612	6,383,993,344	1.90%	147,708	823.30
2016	124,087,451 (a)	11,978,414	112,109,037	6,483,462,866	1.73%	148,651	754.18
2017	125,733,714 (a)	13,752,402 *	111,981,312	6,635,462,494	1.69%	148,750	752.82
2018	140,050,623	16,512,914	123,537,709	6,971,395,308 *	1.77%	150,056	823.28
2019	141,769,901	15,971,967	125,797,934	7,788,022,465	1.62%	150,358	836.66
2020	128,950,717	15,520,903	113,429,814	8,242,609,793	1.38%	154,823	732.64
2021	129,120,000	16,884,893	112,235,107	8,681,230,927	1.29%	N/A	N/A

Source:

County Financial Records
U.S. Department of Commerce, Bureau of Economic Analysis

Notes:

(a) The amounts in the General Obligation Bonds Column was corrected to reflect the amounts of unamortized premiums and discounts.

NA = Information not available

* Restated

**STATE OF NEW MEXICO
SANTA FE COUNTY
PLEDGED REVENUE COVERAGE
LAST TEN TAX YEARS
(Unaudited)**

Fiscal Year	Special Revenue Bonds					Correctional Facility Bond				
	Gross Receipts Revenues ^(a)	Debt Service		Total	Coverage	Care of Prisoners Revenues	Debt Service		Total	Coverage
		Principal	Interest				Principal	Interest		
2012	\$ 11,306,312	\$ 1,900,000 *	\$ 3,235,085	\$ 5,135,085	220.18%	\$ 2,945,970	\$ 945,000	\$ 1,303,740	\$ 2,248,740	131.01%
2013	11,327,450	2,025,000 *	3,188,775	5,213,775	217.26%	6,063,343	995,000	1,254,600	2,249,600	269.53%
2014	21,443,797	2,100,000 *	3,123,050	5,223,050	410.56%	5,852,611	1,040,000	1,204,850	2,244,850	260.71%
2015	21,692,223	2,335,000 *	3,051,275 *	5,386,275	402.73%	3,634,961 *	1,095,000	1,152,850	2,247,850	161.71%
2016	22,463,789	2,475,000 *	2,962,875 *	5,437,875	413.10%	3,926,471	1,150,000	1,098,100	2,248,100	174.66%
2017	18,314,893 *	3,010,000 *	2,452,141 *	5,462,141	335.31%	4,076,708 *	1,205,000	1,040,600	2,245,600	181.54%
2018	16,823,190 *	3,035,000	2,441,501	5,476,501	307.19%	5,434,210	1,265,000	980,350	2,245,350	242.02%
2019	16,953,404 *	3,740,000	2,545,327	6,285,327	269.73%	4,706,077	1,330,000	917,100	2,247,100	209.43%
2020	17,810,883 *	4,645,000	3,284,625	7,929,625	224.61%	3,616,306	1,410,000	837,300	2,247,300	160.92%
2021	17,449,323	4,820,000	3,110,128	7,930,128	220.04%	3,668,508	1,495,000	752,700	2,247,700	163.21%

Source:

County Financial Records

Notes:

(a) GRT revenues dedicated to debt service are:

1st 1/8th General Fund increment

1/16th General Fund increment

3rd 1/8th General Fund increment

Capital Outlay GRT dedicated to debt service payments

* Restated

**STATE OF NEW MEXICO
SANTA FE COUNTY
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF JUNE 30, 2021
(Unaudited)**

	Debt Outstanding	Applicable to Santa Fe County ^(a)	County Share of Debt
Direct Debt:			
Santa Fe County	\$ 197,275,000	100.00%	\$ 197,275,000
Overlapping Debt:			
State of New Mexico	2,173,715,000	11.05%	240,195,508
Municipalities:			
City of Santa Fe	179,880,000	100.00%	179,880,000
Town of Edgewood	6,017,510	99.66%	5,997,050
City of Espanola	5,280,969	26.51%	1,399,985
School Districts:			
Santa Fe Public Schools	179,286,038	100.00%	179,286,038
Pojoaque Valley Schools	5,515,000	100.00%	5,515,000
Moriarty-Edgewood Schools	24,910,000	44.38%	11,055,058
Espanola Public Schools	16,315,000	19.30%	3,148,795
Santa Fe Community College	20,645,000	100.00%	20,645,000
Total Overlapping Debt			647,122,434
Total Direct & Overlapping Debt			\$ 844,397,434
Ratios:			
Ratio of Total Direct and Overlapping Debt to 2020 Assessed Valuation:			10.85%
Ratio of Santa Fe County's Outstanding General Obligation Debt to 2020 Estimated Actual Valuation:			3.20%
Per Capita Direct and Overlapping Debt:			\$ 5,454
	Net Taxable Valuation:		\$ 7,785,631,537
	Total Estimated Fair Market Valuation:		\$ 26,414,908,287
	Total Population – Estimated:		154,823

Source:

Santa Fe County Financial Records
State of New Mexico, Department of Finance and Administration, Budget and Finance Bureau
State of New Mexico, Office of the State Auditor
Individual Financial Reports of Overlapping Entities for Debt Outstanding

Notes:

(a) 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 in total for all counties it is within.

**STATE OF NEW MEXICO
SANTA FE COUNTY
DEMOGRAPHIC INFORMATION
LAST TEN YEARS
(Unaudited)**

Year	Total Population	Total Personal Income^(a)	Per Capita Personal Income^(a)	Unemployment Rate^(a)	Median Household Income^(c)	Housing Units^(c)	Births^(b)	Deaths^(b)	Total School Enrollment^(c)
2011	145,378	\$ 6,509,790,000	\$ 44,778	6.2	\$ 49,959	71,719	1,394	1,057	33,388
2012	146,157	6,821,679,000	46,674	5.8	50,720	71,984	1,358	1,102	33,673
2013	146,754	6,823,197,000	46,494	5.6	51,833	72,246	1,310	1,113	33,781
2014	147,329	7,314,853,000	49,650	5.4	52,809	72,495	1,325	1,110	33,891
2015	147,708	7,515,234,000	50,879	5.3	55,676	72,778	1,252	1,169	33,940
2016	148,651	7,649,744,000	51,461	5.3	57,863	72,955	1,291	1,230	33,356
2017	148,750	8,263,561,000	55,553	5.1	58,821	73,146	1,222	1,187	29,667
2018	150,056	8,779,840,000	58,510	4.6	60,193	73,456	1,181	1,212	30,436
2019	150,358	9,063,004,000	60,276	4.4	61,298	73,550	1,177	1,316	27,133
2020	154,823	9,573,221,000	61,833	4.3	NA	76,877	NA	NA	NA

Source:

- (a) Fred Economic Data, Federal Reserve Bank of St. Louis. Unemployment rate is as of January of each year.
- (b) Births and deaths information from State of New Mexico, Bureau of Vital Records and Health Statistics Annual Report.
- (c) US Census Bureau

Notes:

NA = Information not available

**STATE OF NEW MEXICO
SANTA FE COUNTY
PRINCIPAL EMPLOYERS
LAST YEAR AND TEN YEARS PRIOR
(Unaudited)**

Employer	Business	2019 *			2009 *		
		Number of Employees	Rank	% of Total Employment	Number of Employees	Rank	% of Total Employment
State of New Mexico	Government	26,280	1	41.51%	8,344	2	13.50%
Los Alamos National Laboratory	Government	11,956	2	18.88%	10,470	1	16.94%
Christus St. Vincent Regional Medical Center	Health Care	2,365	3	3.74%	1,900	3	3.07%
Santa Fe Public Schools	Education	1,800	4	2.84%	1,800	4	2.91%
City of Santa Fe	Government	1,500	5	2.37%	1,486	5	2.40%
Santa Fe Community College	Education	1,200	6	1.90%	750	8	1.21%
Santa Fe County	Government	894	7	1.41%	890	7	1.44%
Santa Fe Opera	Fine Arts	715	8	1.13%	662	9	1.07%
Walmart	Sales	547	9	0.86%	N/A		
Peters Corporation	Fine Arts	565	10	0.89%	472		0.76%
Hilton SF Golf Resort & Spa at Buffalo Thunder	Gaming/Government	220		0.35%	1,000	6	1.62%
Cities of Gold Casino	Gaming / Government	N/A			531	10	0.86%
Total Top Ten Employers		48,042		75.88%	28,305		45.78%
Total Employment for Santa Fe County		63,310			61,790		

Source:

Santa Fe Chamber of Commerce ^(a)
Total Employment from the New Mexico Department of Workforce Solutions
* Data for 2020 was not available as of the time of presentation
Data from the previous year and 10 years prior used.

Note:

(a) In some instances, Chamber of Commerce data includes employees employed and located outside of Santa Fe County.
Also, some numbers may be estimated.
NA = Information not available

**STATE OF NEW MEXICO
SANTA FE COUNTY
AVERAGE EMPLOYMENT BY INDUSTRY
LAST TEN YEARS
(Unaudited)**

Industry	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Agriculture, Forestry, Fishing and Hunting	156	173	187	165	170	239	279	348	358	304
Mining	99	86	101	143	142	112	66	68	54	45
Construction	2,682	2,759	2,559	2,587	2,630	2,702	2,701	2,917	3,255	3,162
Manufacturing	780	825	836	860	849	897	837	945	804	760
Wholesale Trade	911	944	920	982	1,000	979	984	1,011	944	882
Retail Trade	8,870	8,902	8,810	8,630	8,590	8,272	8,094	8,332	7,773	7,902
Transportation and Warehousing	525	559	602	554	541	517	515	695	1,048	1,117
Utilities	126	124	125	131	136	119	117	119	235	223
Information	744	847	781	817	849	824	831	903	886	893
Finance and Insurance	1,772	1,779	1,645	1,585	1,555	1,529	1,515	1,480	1,468	1,514
Real Estate, Rental and Leasing	747	801	814	798	836	826	823	900	812	789
Professional, Scientific and Technical Services	2,473	2,378	2,347	2,423	2,389	2,487	2,566	2,852	2,842	2,796
Management of Companies and Enterprises	192	192	182	229	228	239	257	254	259	241
Administrative and Waste Services	1,726	1,826	1,720	1,841	1,867	1,972	1,795	2,235	2,215	2,128
Educational Services	1,410	1,486	1,562	1,614	1,703	1,565	1,472	1,540	3,996	4,003
Health Care and Social Assistance	8,445	8,236	8,304	8,682	8,845	8,829	8,800	8,939	8,383	8,572
Arts, Entertainment and Recreation	926	971	1,056	1,114	1,177	1,320	1,483	1,578	1,899	1,755
Accommodation and Food Service	8,279	8,386	8,484	8,660	9,228	9,296	9,027	10,028	6,628	6,123
Other Services (Except Public Administration)	2,449	2,459	2,490	2,548	2,568	2,562	2,507	2,656	2,470	2,375
Public Administration	16,960	16,908	16,926	16,717	15,634	15,234	15,536	15,510	9,071	9,326
Total Employment	60,272	60,641	60,451	61,080	60,937	60,520	60,205	63,310	55,400	54,910

Source:

New Mexico Department of Workforce Solutions, Economic Research and Analysis Bureau

**STATE OF NEW MEXICO
SANTA FE COUNTY
FULL-TIME EQUIVALENT EMPLOYEES BY COUNTY DEPARTMENTS /
DIVISIONS OR ELECTED OFFICE
LAST TEN FISCAL YEARS
(Unaudited)**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Board of County Commissioners	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0
County Manager's Office										
Manager's Office	7.0	8.0	8.0	9.0	9.0	8.0	8.0	9.0	8.0	8.0
Human Resources	11.0	11.0	11.0	11.0	12.0	12.0	13.0	13.0	13.0	15.0
Finance Division ^{(a)(g)}	21.5	22.5	23.5	24.5	24.0	33.5	36.0	35.0	34.0	33.0
Purchasing ^{(a)(g)}	5.0	6.0	7.0	7.0	7.0	-	-	-	-	-
Mail Room ^(a)	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Santa Fe Film Office	-	-	-	-	-	2.0	2.0	2.0	2.0	2.0
Legal ^(a)	9.0	9.0	8.0	9.0	9.0	9.0	11.0	10.0	10.0	10.0
Risk Management ^(a)	4.0	3.0	3.0	3.0	3.0	3.0	5.0	5.0	4.0	4.0
Information Technology	12.0	12.0	13.0	17.0	17.0	17.0	21.0	21.0	22.0	22.0
Public Information Office ^(h)	-	-	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Services										
Administration ^(a)	2.0	2.0	2.0	3.0	3.0	3.0	-	-	-	-
Growth Management Department										
Administration	4.0	4.0	4.0	4.0	4.0	4.0	4.0	5.0	3.0	3.0
Planning	6.0	6.0	7.0	7.0	8.0	8.0	10.0	9.0	10.0	11.0
Building Development	15.0	16.0	17.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0
Regional Planning Authority	-	1.0	-	-	-	-	-	-	-	-
Economic Development ^(b)	-	-	1.0	1.0	1.0	1.0	1.0	3.5	5.0	2.0
Affordable Housing	2.0	2.0	2.0	2.0	1.0	1.0	1.0	-	-	1.0
Geographic Information Systems	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0
Housing ⁽ⁱ⁾	14.0	15.0	15.0	15.0	15.0	15.0	17.0	17.4	16.5	26.5
Public Works										
Administration & Business Unit	9.0	14.3	17.5	13.4	13.4	12.4	13.0	12.4	13.0	16.0
Transportation and Solid Waste										
Fleet Maintenance	9.0	10.0	10.0	9.0	9.0	10.0	10.0	10.0	10.0	10.0
Traffic Engineering	8.0	8.0	8.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Road Maintenance	33.0	38.0	39.0	42.0	42.0	41.0	40.0	40.0	41.0	43.0
Solid Waste	24.0	24.0	24.0	23.0	22.2	21.2	22.0	21.6	21.2	21.2
Office of Sustainability	-	-	-	-	-	3.0	3.0	3.0	3.0	3.0
Projects, Facilities, and Open Space	-	-	-	-	-	-	-	-	-	-
Property Control	14.0	21.0	16.0	15.0	15.0	14.0	14.0	14.0	14.0	14.0
Building Services (General Services)	14.5	16.0	18.0	17.5	17.5	17.5	18.0	17.5	17.5	17.5
Facilities Project Development ^(e)	4.0	7.7	-	-	-	-	-	-	-	-
Road Project Development ^(e)	3.0	3.0	-	-	-	-	-	-	-	-
Project Development ^(e)	-	-	11.0	10.6	10.6	10.6	11.0	9.6	10.0	9.0
Open Space and Trails	8.0	8.0	6.0	5.0	5.0	5.0	9.0	9.0	9.0	9.0
Utilities										
Water / Wastewater Operations	20.0	20.5	26.5	26.5	21.9	21.9	23.0	24.0	22.0	23.0
Community Services Department										
Community Services Administration	6.0	3.5	3.0	3.0	5.0	4.3	4.0	5.3	5.0	6.0
Health and Human Services	16.8	16.0	17.8	18.8	16.8	17.9	20.0	20.8	19.0	17.0
Senior Services	17.6	21.5	24.5	25.5	28.0	28.0	30.0	32.0	33.0	59.5
Teen Court	2.6	3.0	3.0	3.0	3.0	3.0	3.0	3.0	1.0	1.0
Public Safety										
Corrections										
Administration	13.0	14.0	14.0	7.0	6.0	6.0	6.0	7.0	7.0	9.0
Inmate Medical Services	34.4	36.0	36.0	27.0	29.0	36.6	33.0	33.5	32.5	32.5
Adult Detention Facility	160.0	186.0	186.0	156.0	157.0	155.0	157.0	157.0	154.0	154.0
Corrections Maintenance ^(d)	-	-	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Electronic Monitoring	9.0	9.0	10.0	10.0	10.0	10.0	9.0	7.0	7.0	7.0
Youth Development Program ^(f)	56.4	80.0	80.0	39.0	29.0	28.0	29.0	29.0	-	-

**STATE OF NEW MEXICO
SANTA FE COUNTY
FULL-TIME EQUIVALENT EMPLOYEES BY COUNTY DEPARTMENTS /
DIVISIONS OR ELECTED OFFICE (CONTINUED)
LAST TEN FISCAL YEARS
(Unaudited)**

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Public Safety (Continued)										
RECC	45.0	49.5	48.5	48.5	48.5	48.5	51.0	52.5	51.0	51.0
Fire	93.0	112.5	113.5	114.5	108.5	120.5	132.0	150.5	149.0	152.0
Sheriff's Office	109.0	117.0	124.0	126.0	124.0	126.0	131.0	133.0	132.0	132.0
Other Elected Offices										
Clerk	33.5	33.5	35.5	35.5	32.5	34.5	34.0	34.0	36.0	46.0
Treasurer	12.5	12.5	13.0	14.5	14.6	14.6	14.0	15.5	15.0	15.0
Assessor	44.5	44.5	44.5	44.5	43.0	43.0	42.0	44.0	44.5	45.5
Probate Judge	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Surveyor ^(e)	1.0	1.0	-	-	-	-	-	-	-	-
Total Full-Time Equivalent Employees	<u>934.3</u>	<u>1,048.5</u>	<u>1,078.8</u>	<u>998.3</u>	<u>975.5</u>	<u>1,000.0</u>	<u>1,038.0</u>	<u>1,066.1</u>	<u>1,025.2</u>	<u>1,081.7</u>

Source:

County Records

Notes:

The Hierarchy displayed is based on the Official Departmental Structure at the end of Fiscal Year 2021.

- (a) Administrative Services Division was eliminated in FY 2018. Legal, Risk Management, Mail Room, and Information Technology moved under County Manager's Office; Purchasing moved under Finance.
- (b) The Economic Development Position took the place of the Regional Planning Coordinator in FY 2014.
- (c) 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.
- (d) The Correction's Maintenance Section was started in FY 2014. Previous to this Maintenance at Corrections was handled by Public Works Staff.
- (e) The Facilities Project Development and Road Project Development Sections were combined into Project Development in FY 2014.
- (f) The Youth Development Program was closed early in 2020.
- (g) The Purchasing Division was combined under Finance in FY2017.
- (h) The Public Information Office was started in FY2015.
- (i) Housing moved from the Community Services Department to the Growth Management Department in FY2021.

**STATE OF NEW MEXICO
SANTA FE COUNTY
REAL ESTATE – HOME VALUES
FOR LAST YEAR AND NINE YEARS PRIOR
(Unaudited)**

Value	2019 *		2009 *		Change	
	Number of Households	Percentage of Total	Number of Households	Percentage of Total	Number of Households	Percentage Change
Less than \$50,000	3,308	7.29%	3,982	10.39%	(674)	-16.93%
\$50,000 - \$99,999	1,614	3.56%	1,083	2.83%	531	49.03%
\$100,000 - \$149,999	2,701	5.95%	1,551	4.05%	1,150	74.15%
\$150,000 - \$199,999	3,341	7.36%	2,870	7.49%	471	16.41%
\$200,000 - \$299,999	10,159	22.38%	10,133	26.46%	26	0.26%
\$300,000 - \$499,999	13,655	30.09%	10,166	26.54%	3,489	34.32%
\$500,000 - \$999,999	7,757	17.09%	6,668	17.41%	1,089	16.33%
\$1,000,000 or More	<u>2,850</u>	6.28%	<u>1,849</u>	4.83%	<u>1,001</u>	54.14%
Total Homes	<u><u>45,385</u></u>	100.00%	<u><u>38,302</u></u>	100.00%	<u><u>7,083</u></u>	18.49%
Median Value of Home	\$ 314,700		\$ 295,000		\$ 19,700	6.68%

Source:

US Census Bureau

2019 American Community Survey, 1-Year Estimates

2010 American Community Survey

* Data for 2020 was not available as of the time of presentation

Data from the previous year and 10 years prior used.

**STATE OF NEW MEXICO
SANTA FE COUNTY
HOUSEHOLD INCOME
FOR LAST YEAR AND NINE YEARS PRIOR
(Unaudited)**

Value	2019 *		2009 *		Change	
	Number of Households	Percentage of Total	Number of Households	Percentage of Total	Number of Households	Percentage Change
Less than \$10,000	4,160	6.69%	4,217	7.70%	(57)	-1.35%
\$10,000 - \$14,999	2,481	3.99%	2,977	5.43%	(496)	-16.66%
\$15,000 - \$24,999	4,968	7.99%	5,615	10.24%	(647)	-11.52%
\$25,000 - \$34,999	6,461	10.39%	5,182	9.45%	1,279	24.68%
\$35,000 - \$49,999	7,767	12.49%	7,728	14.10%	39	0.50%
\$50,000 - \$74,999	11,000	17.69%	10,994	20.05%	6	0.05%
\$75,000 - \$99,999	8,015	12.89%	7,457	13.60%	558	7.48%
\$100,000 - \$149,999	8,202	13.19%	6,367	11.61%	1,835	28.82%
\$150,000 or more	9,128	14.68%	4,289	7.82%	4,839	112.82%
Total Households	62,182	100.00%	54,826	100.00%	7,356	13.42%
Median Income	\$ 60,193		\$ 52,684		\$ 7,509	14.25%

Source:

US Census Bureau

2019 American Community Survey, 1-Year Estimates

2009 American Community Survey

* Data for 2020 was not available as of the time of presentation

Data from the previous year and 10 years prior used.

**STATE OF NEW MEXICO
SANTA FE COUNTY
EDUCATIONAL ATTAINMENT FOR POPULATION 25 YEARS AND OLDER
FOR LAST YEAR AND NINE YEARS PRIOR
(Unaudited)**

Value	2019 *		2009 *		Change	
	Number	Percentage of Total	Number	Percentage of Total	Number	Percentage Change
Less than 9th Grade	6,546	5.80%	7,634	7.33%	(1,088)	-14.3%
9th to 12th Grade, No Diploma	6,777	6.01%	8,033	7.71%	(1,256)	-15.6%
High School Diploma or Equivalent	21,824	19.34%	21,796	20.93%	28	0.1%
Some College, No Degree	24,404	21.63%	21,929	21.06%	2,475	11.3%
Associate's Degree	8,008	7.10%	4,396	4.22%	3,612	82.2%
Bachelor's Degree	24,250	21.49%	22,242	21.36%	2,008	9.0%
Graduate or Professional Degree	21,033	18.64%	18,106	17.39%	2,927	16.2%
Total	112,842	100.00%	104,136	100.00%	8,706	8.4%

Source:

US Census Bureau

* Data for 2020 was not available as of the time of presentation
Data from the previous year and 10 years prior used.

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHOOL ENROLLMENT FOR POPULATION 3 YEARS AND OLDER
FOR LAST YEAR AND NINE YEARS PRIOR
(Unaudited)**

<u>Value</u>	<u>2019 *</u>		<u>2009 *</u>		<u>Change</u>	
	<u>Number</u>	<u>Percentage of Total</u>	<u>Number</u>	<u>Percentage of Total</u>	<u>Number</u>	<u>Percentage Change</u>
Nursery School / Preschool	2,019	7.44%	1,266	3.68%	753	59.48%
Kindergarten	1,177	4.34%	1,259	3.66%	(82)	-6.51%
Elementary School (Grades 1 - 8)	11,830	43.60%	14,025	40.73%	(2,195)	-15.65%
High School (Grades 9 - 12)	5,978	22.03%	7,857	22.81%	(1,879)	-23.91%
College or Graduate School	<u>6,129</u>	22.59%	<u>10,031</u>	29.13%	<u>(3,902)</u>	-38.90%
Total	<u><u>27,133</u></u>	100.00%	<u><u>34,438</u></u>	100.00%	<u><u>(7,305)</u></u>	-21.21%

Source:

US Census Bureau

* Data for 2020 was not available as of the time of presentation
Data from the previous year and 10 years prior used.

**STATE OF NEW MEXICO
SANTA FE COUNTY
POPULATION BY AGE GROUP
FOR LAST YEAR AND NINE YEARS PRIOR
(Unaudited)**

Value	2019 *		2009 *		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	6,086	4.07%	8,302	5.70%	(2,216)	-26.69%
5 - 9 Years Old	6,903	4.59%	8,885	6.10%	(1,982)	-22.31%
10 - 14 Years Old	8,421	5.60%	7,719	5.30%	702	9.09%
15 - 19 Years Old	7,629	5.07%	8,885	6.10%	(1,256)	-14.14%
20 - 24 Years Old	8,477	5.64%	9,030	6.20%	(553)	-6.12%
25 - 29 Years Old	8,102	5.39%	9,030	6.20%	(928)	-10.28%
30 - 34 Years Old	8,758	5.82%	9,030	6.20%	(272)	-3.01%
35 - 39 Years Old	9,391	6.25%	10,632	7.30%	(1,241)	-11.67%
40 - 44 Years Old	7,769	5.17%	8,156	5.60%	(387)	-4.74%
45 - 49 Years Old	9,567	6.36%	10,487	7.20%	(920)	-8.77%
50 - 54 Years Old	8,287	5.51%	11,506	7.90%	(3,219)	-27.98%
55 - 59 Years Old	11,313	7.52%	9,321	6.40%	1,992	21.37%
60 - 64 Years Old	11,719	7.79%	13,254	9.10%	(1,535)	-11.58%
65 - 69 Years Old	13,319	8.86%	7,137	4.90%	6,182	86.62%
70 - 74 Years Old	10,647	7.08%	5,389	3.70%	5,258	97.57%
75 - 79 Years Old	6,619	4.40%	3,787	2.60%	2,832	74.78%
80 - 84 Years Old	4,007	2.66%	1,893	1.30%	2,114	111.67%
85 Years Old and Over	3,344	2.22%	3,204	2.20%	140	4.37%
Total	150,358	100.00%	145,647	100.00%	4,711	3.23%
Median Age	47.3		40.6		6.7	16.50%

Source:

US Census Bureau

* Data for 2020 was not available as of the time of presentation
Data from the previous year and 10 years prior used.

**STATE OF NEW MEXICO
SANTA FE COUNTY
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS
(Unaudited)**

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Fire										
Calls Received	7,170	6,686	6,672	7,480	7,703	8,373	9,006	8,617	7,016	NA
Fire Responses	1,977	1,878	1,650	1,930	1,976	2,123	2,358	2,163	1,921	NA
EMS Responses	5,193	4,808	5,022	5,550	5,727	6,250	6,648	6,454	5,095	NA
Plan Review-Fire Protection System	43	32	38	32	41	49	47	152	110	NA
Plan Review-Developments	210	213	301	203	284	564	468	579	620	NA
Commercial Business Fire Inspection	115	124	86	67	79	129	170	248	230	NA
Sheriff										
Crime Reports	15,715	15,598	13,092	15,445	15,341	14,064	15,108	16,985 *	15,460 *	4,245
Traffic Accidents	746	895	697	882	993	963	899	1,005 *	869 *	782
DWI Arrests	187	165	215	213	232	153	151	209 *	227 *	163
Total Sheriff Responses	62,583	69,826	74,151	52,206	61,465	59,293	67,393	63,253 *	57,450 *	48,545
DWI										
Offenders Being Tracked	NA	739	736	863	764	489 *	503	460	NA	334
Cases Closed Out Successfully	NA	379	294	295	366	268	279	203	NA	153
Offenders that completed Treatment	NA	311	270	377	285	172	188	159	NA	139
Offenders referred to DWI School	NA	331	356	398	318	187	143	144	NA	146
Offenders referred to Victim Impact	NA	380	421	505	413	265	206	183	NA	192
Offenders referred to Community Service	NA	416	432	515	419	273	219	192	NA	196
Offenders referred to Ignition Interlock Term	NA	442	448	517	738	280	236	214	NA	297
Offenders Screened	NA	386	392	529	402	259	228	207	NA	121
CADDy Rides Provided	NA	12,441	11,862	10,800	7,681	4,621 ^(c)	NA	NA	NA	NA
Alcohol Involved Crashes	172	155 *	172 *	161	179	NA	NA	167	NA	153
Alcohol Involved Fatalities	NA	8	8	6	4	10	9	7	NA	8
Schools Receiving Prevention Services	NA	29	29	27	11	21	30	20	NA	NA
Students Receiving Prevention Services	NA	6,535	14,214	5,600	2,486	7,962	5,350	2,500	NA	2,004
DWI Checkpoints Conducted	NA	16	28	9	2	-	3	5	NA	-
Saturation Patrols Conducted	NA	35	41	77	25	-	54	144	NA	22
RECC										
Number of Calls Answered ^(a)	410,526 *	420,094 *	411,600 *	554,175 *	402,918 *	353,241 *	363,594	375,792 *	302,504 *	NA
Total Calls for Service (Personnel Dispatched) ^(a)	176,278 *	204,677 *	245,516 *	239,570 *	231,592 *	218,392 *	219,584	210,032 *	149,881 *	NA
Mobile Health Services										
Visits to the Mobile Health Van	NA	1,578	2,648	3,500	2,508	2,267 ^(b)	NA	NA	NA	NA
Blood Pressure Checks	NA	1,119	2,625	3,113	2,488	2,150 ^(b)	NA	NA	NA	NA
Blood Glucose Checks	NA	1,459	2,354	3,010	2,285	2,025 ^(b)	NA	NA	NA	NA
Total Cholesterol Screenings	NA	-	1,472	2,951	2,170	1,983 ^(b)	NA	NA	NA	NA

**STATE OF NEW MEXICO
SANTA FE COUNTY
OPERATING INDICATORS BY FUNCTION (CONTINUED)
LAST TEN FISCAL YEARS
(Unaudited)**

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Mobile Health Services (Continued)										
Immunizations	NA	46	185	379	95	456	(b) NA	NA	NA	NA
Discount Drug Cards Distributed	NA	NA	595	323	303	402	(b) NA	NA	NA	NA
Referrals to Primary Care Providers	NA	237	459	295	247	299	(b) NA	NA	NA	NA
Community Locations Visited	NA	NA	53	154	279	436	(b) NA	NA	NA	NA
Senior Services										
Congregate Meals Served	NA	28,906	36,467	40,317	41,886	40,963	37,199	35,980	24,866	-
Home Delivered Meals Served	NA	27,115	41,784	51,192	61,310	65,033	64,729	68,692	75,525	128,654
Number of Senior Transportation Rides	NA	7,692	9,230	8,338	7,440	6,051	8,779	9,562	7,742	1,157
Corrections										
Number of Adult Bookings	10,615	10,513	9,781	8,436	8,750	8,156	8,399	8,223	6,178	NA
Number of Adult Mandays	163,560	202,124	200,917	183,740	236,280	198,202	190,733	190,220	156,737	NA
Number of Juvenile Mandays	8,244	6,577	5,739	5,131	4,975	3,286	5,031	5,027	2,426	NA
Risk Management										
Worker's Compensation Claims Filed ^(a)	92	71	84	53	73	73	70	62 *	48 *	NA
Finance										
Warrants (Checks) Issued	14,575	14,901	15,633	15,529	16,061	25,833	15,051	13,702	12,991	12,037
Manual Warrants / AP Wires Processed	173	166	169	174	170	334	537	622	612	568
EFT Payments Processed	-	-	-	-	-	-	-	-	23	41
Warrant / Check Runs	442	429	435	453	445	444	530	493	484	448
Invoices Paid	44,077	44,416	44,237	43,348	44,486	42,499	41,493	44,086	39,094	37,766
Payroll Warrants (Checks) Issued	5,031	4,846	4,643	4,474	4,689	3,988	4,276	4,990	4,415	3,961
Procurement										
Purchase Orders Issued	9,229	9,021	9,190	9,776	7,042	7,646	6,194	6,567	5,085	5,179
Treasurer										
Receipts Issued	153,985	152,940	153,865	178,750	217,847	171,018	176,374	168,135	164,906	165,350
Information Technology										
Technical Support Work Orders	2,342	2,220	3,032	3,376	3,804	2,821	2,967	3,035	3,714	3,400
Land Use										
Code Enforcement Cases	127	118	254	348	224	238	216	262	330	NA
Building Permits Issued	477	516	618	768	765	631	756	1,193	941	NA
Active Business Licenses	3,583	3,571	3,158	3,204	2,191	1,802	3,970	2,619	2,619	2,619

**STATE OF NEW MEXICO
SANTA FE COUNTY
OPERATING INDICATORS BY FUNCTION (CONTINUED)
LAST TEN FISCAL YEARS
(Unaudited)**

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Fleet Management										
Total Miles Driven in County Vehicles	2,467,894	1,934,214	5,816,564	6,315,122	7,066,826	6,286,301	6,415,919	6,816,770	5,700,976	7,055,069
Solid Waste										
Residential Refuse Permits Issued	8,677	6,693	6,028	4,647	4,643	5,782	5,900	3,587	6,486	6,228
Recycling Tons Collected ^(a)	2,930	2,036	2,112	2,630	2,038	2,079	1,338	1,962	993	1,136

Source:

County Records from internal Departments / Divisions

Notes:

(a) Information based on calendar year counts; current year is year-to-date.

(b) The Santa Fe County Mobile Health Van Program was taken over by the state in 2018. Statistics are no longer available.

(c) The CADDy program ceased in FY2018 due to the closure of the only taxi cab company in Santa Fe.

NA = Information not available

* Restated

**STATE OF NEW MEXICO
SANTA FE COUNTY
CAPITAL ASSETS BY FUNCTIONS
LAST TEN FISCAL YEARS
(Unaudited)**

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Sheriff										
Sheriff Vehicle Units	130	149	172	139	160	165	185	179	182	156
Fire										
Fire Stations	30	31	31	31	31	31	31	32	32	32
Fire Vehicles	200	183	181	170	185	174	209	249	251	217
Public Works										
County Maintained Roads (Miles)	575.8	580.2	580.1	574.6	574.6	574.6	560.3	561.3	555.2	556.4
Open Space										
Number of Trails	13	13	14	14	14	14	16	16	16	16
Miles of Trails	43.4	43.5	46.5	46.5	46.5	46.5	60.3	61.3	61.3	61.3
Number of Parks	14	14	14	14	17	17 *	17	17	17	17
Acres of Parks	45.6	45.6	45.6	45.6	56.7	56.7 *	56.7	56.7	56.7	56.7
Acres of Open Space	6,457.8	6,457.8	6,457.8	6,457.8	6,477.4	6,457.5 *	6,485.3	6,492.2	6,492.2	6,492.2
Community Services										
Number of Community Centers Alone	3	3	3	3	4	4	3	4	4	4
Number of Senior Centers Alone	1	1	1	1	1	2	5	2	2	2
Number of Community / Senior Centers	5	6	6	6	7	7	3	4	4	4

Source:

County Records from Departments

Notes:

NA = Information not available

* Restated



Santa Fe County Field of Flowers, Melissa Martinez



SANTA FE COUNTY

**OTHER SUPPLEMENTARY
INFORMATION – REQUIRED BY THE
NEW MEXICO STATE AUDITOR**

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF RECONCILIATION OF TAX RECEIPTS, DISBURSEMENTS, AND
PROPERTY TAX RECEIVABLE
YEAR ENDED JUNE 30, 2021**

Property taxes receivable, beginning of year	\$ 13,142,505
Changes to tax roll:	
Net taxes charged to treasurer for fiscal year	196,485,975
Adjustments:	
Increases in taxes receivable	227,352
Charge off of taxes receivable	<u>(655,102)</u>
Total Receivables Prior to Collections	209,200,730
Collections for fiscal year ended June 30, 2021	<u>(197,363,387)</u>
Property Taxes Receivable, End of Year	<u>\$ 11,837,343</u>
Property taxes receivable as of year end, by year:	
2011	\$ 225,993
2012	255,316
2013	241,076
2014	287,152
2015	333,465
2016	527,904
2017	755,885
2018	1,670,936
2019	2,950,491
2020	<u>4,589,125</u>
Total Taxes Receivable	<u>\$ 11,837,343</u>
Distribution of collected property taxes:	
Santa Fe County	\$ 71,599,829
State of New Mexico	10,690,056
Edgewood Soil and Water Conservation	143,920
City of Santa Fe	10,753,181
City of Espanola	211,313
Town of Edgewood	764,005
School Districts and Charter Schools	74,523,805
Santa Fe Community College	26,760,151
Northern New Mexico Community College	577,448
Eldorado Water and Sanitation	1,326,152
New Mexico Livestock Board	<u>13,527</u>
Total Tax Distribution	<u>\$ 197,363,387</u>
Property taxes receivable distribution:	
Santa Fe County	\$ 4,756,844
State of New Mexico	603,986
Edgewood Soil and Water Conservation	14,884
City of Santa Fe	701,432
City of Espanola	43,822
Town of Edgewood	34,659
School Districts and Charter Schools	4,145,863
Santa Fe Community College	1,486,388
Northern New Mexico Community College	13,868
Eldorado Water and Sanitation	16,777
New Mexico Livestock Board	<u>18,820</u>
Total Taxes Receivable Distribution	<u>\$ 11,837,343</u>

**STATE OF NEW MEXICO
SANTA FE COUNTY
PROPERTY TAX SCHEDULE
YEAR ENDED JUNE 30, 2021**

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							
2011 – 2019	\$ 84,587,906	\$ 292,175	\$ 84,217,983	\$ 274,403	\$ 84,200,211	\$ 17,772	\$ 369,923
2020	10,631,944	10,397,881	10,397,881	10,182,728	10,182,728	215,153	234,063
Total	95,219,850	10,690,056	94,615,864	10,457,131	94,382,939	232,925	603,986
Livestock Board							
2011 – 2019	138,216	632	122,384	604	122,356	28	15,832
2020	15,883	12,895	12,895	12,684	12,684	211	2,988
Total	154,099	13,527	135,279	13,288	135,040	239	18,820
Total State of New Mexico	95,373,949	10,703,583	94,751,143	10,470,419	94,517,979	233,164	622,806
Santa Fe County:							
Operational							
2011 – 2019	439,612,933	1,669,301	437,203,882	1,562,819	437,097,400	106,482	2,409,051
2020	54,664,745	53,238,372	53,238,372	52,061,206	52,061,206	1,177,166	1,426,373
Total	494,277,678	54,907,673	490,442,254	53,624,025	489,158,606	1,283,648	3,835,424
Debt Service							
2011 – 2019	118,954,557	453,076	118,398,689	425,474	118,371,087	27,602	555,868
2020	16,604,632	16,239,080	16,239,080	15,903,060	15,903,060	336,020	365,552
Total	135,559,189	16,692,156	134,637,769	16,328,534	134,274,147	363,622	921,420
Total Santa Fe County	629,836,867	71,599,829	625,080,023	69,952,559	623,432,753	1,647,270	4,756,844
Municipalities:							
City of Santa Fe							
2011 – 2019	90,974,107	321,976	90,560,447	302,864	90,541,335	19,112	413,660
2020	10,718,977	10,431,205	10,431,205	10,197,008	10,197,008	234,197	287,772
Total	101,693,084	10,753,181	100,991,652	10,499,872	100,738,343	253,309	701,432

**STATE OF NEW MEXICO
SANTA FE COUNTY
PROPERTY TAX SCHEDULE (CONTINUED)
YEAR ENDED JUNE 30, 2021**

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
City of Espanola							
2011 – 2019	\$ 1,654,817	12,311	1,626,277	11,430	1,625,396	881	28,540
2020	214,284	199,002	199,002	192,649	192,649	6,353	15,282
Total	<u>1,869,101</u>	<u>211,313</u>	<u>1,825,279</u>	<u>204,079</u>	<u>1,818,045</u>	<u>7,234</u>	<u>43,822</u>
Edgewood Town Municipal Debt Service							
2011 – 2019	2,884,663	20,532	2,865,542	19,865	2,864,875	667	19,121
2020	759,011	743,473	743,473	736,165	736,165	7,308	15,538
Total	<u>3,643,674</u>	<u>764,005</u>	<u>3,609,015</u>	<u>756,030</u>	<u>3,601,040</u>	<u>7,975</u>	<u>34,659</u>
Total Municipalities	<u>107,205,859</u>	<u>11,728,499</u>	<u>106,425,946</u>	<u>11,459,981</u>	<u>106,157,428</u>	<u>268,518</u>	<u>779,913</u>
School Districts:							
Santa Fe Schools							
2011 – 2019	466,097,042	1,661,423	464,123,402	1,562,747	464,024,726	98,676	1,973,640
2020	64,627,300	63,113,219	63,113,219	61,790,032	61,790,032	1,323,187	1,514,081
Total	<u>530,724,342</u>	<u>64,774,642</u>	<u>527,236,621</u>	<u>63,352,779</u>	<u>525,814,758</u>	<u>1,421,863</u>	<u>3,487,721</u>
Espanola Schools							
2011 – 2019	7,254,131	56,017	7,118,961	51,830	7,114,774	4,187	135,170
2020	888,269	823,946	823,946	802,092	802,092	21,854	64,323
Total	<u>8,142,400</u>	<u>879,963</u>	<u>7,942,907</u>	<u>853,922</u>	<u>7,916,866</u>	<u>26,041</u>	<u>199,493</u>
Pojoaque Schools							
2011 – 2019	18,411,487	143,226	18,232,227	132,739	18,221,740	10,487	179,260
2020	1,888,594	2,027,688	2,027,688	1,976,289	1,976,289	51,399	(139,094)
Total	<u>20,300,081</u>	<u>2,170,914</u>	<u>20,259,915</u>	<u>2,109,028</u>	<u>20,198,029</u>	<u>61,886</u>	<u>40,166</u>

**STATE OF NEW MEXICO
SANTA FE COUNTY
PROPERTY TAX SCHEDULE (CONTINUED)
YEAR ENDED JUNE 30, 2021**

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
Moriarty Schools							
2011 – 2019	\$ 25,240,364	109,588	25,082,619	102,365	25,075,396	7,223	157,745
2020	3,115,688	3,034,878	3,034,878	2,999,683	2,999,683	35,195	80,810
Total	28,356,052	3,144,466	28,117,497	3,102,048	28,075,079	42,418	238,555
Santa Fe Community College							
2011 – 2019	209,594,215	694,655	208,741,286	653,368	208,699,999	41,287	852,929
2020	26,698,955	26,065,496	26,065,496	25,516,996	25,516,996	548,500	633,459
Total	236,293,170	26,760,151	234,806,782	26,170,364	234,216,995	589,787	1,486,388
Northern New Mexico College							
2011 – 2019	585,621	25,955	562,560	23,876	560,481	2,079	23,061
2020	542,300	551,493	551,493	537,589	537,589	13,904	(9,193)
Total	1,127,921	577,448	1,114,053	561,465	1,098,070	15,983	13,868
Santa Fe Charter Schools							
2011 – 2019	16,877,793	78,260	16,792,394	73,654	16,787,788	4,606	85,399
2020	3,394,754	3,314,925	3,314,925	3,245,468	3,245,468	69,457	79,829
Total	20,272,547	3,393,185	20,107,319	3,319,122	20,033,256	74,063	165,228
Espanola Charter Schools							
2011 – 2019	217,456	2,304	212,435	2,129	212,260	175	5,021
2020	36,344	33,719	33,719	32,825	32,825	894	2,625
Total	253,800	36,023	246,154	34,954	245,085	1,069	7,646
Moriarty Charter Schools							
2011 – 2019	436,573	3,561	432,763	3,319	432,521	242	3,810
2020	124,295	121,051	121,051	119,647	119,647	1,404	3,244
Total	560,868	124,612	553,814	122,966	552,168	1,646	7,054
Total School Districts	846,031,181	101,861,404	840,385,062	99,626,648	838,150,306	2,234,756	5,646,119

**STATE OF NEW MEXICO
SANTA FE COUNTY
PROPERTY TAX SCHEDULE (CONTINUED)
YEAR ENDED JUNE 30, 2021**

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
Special Districts:							
Edgewood Soil and Water Conservation							
2011 – 2019	\$ 1,308,767	5,582	1,298,514	5,053	1,297,985	529	10,253
2020	142,969	138,338	138,338	136,630	136,630	1,708	4,631
Total	1,451,736	143,920	1,436,852	141,683	1,434,615	2,237	14,884
Eldorado Water and Sanitation							
2011 – 2019	9,749,351	18,535	9,739,416	17,812	9,738,693	723	9,935
2020	1,314,459	1,307,617	1,307,617	1,283,686	1,283,686	23,931	6,842
Total	11,063,810	1,326,152	11,047,033	1,301,498	11,022,379	24,654	16,777
Rancho Viejo Improvement District							
2011 – 2019	344,563	-	344,563	-	344,563	-	-
2020	-	-	-	-	-	-	-
Total	344,563	-	344,563	-	344,563	-	-
Total Special Districts	12,860,109	1,470,072	12,828,448	1,443,181	12,801,557	26,891	31,661
Grand Total	<u>\$ 1,691,307,965</u>	<u>\$ 197,363,387</u>	<u>\$ 1,679,470,622</u>	<u>\$ 192,952,788</u>	<u>\$ 1,675,060,023</u>	<u>\$ 4,410,599</u>	<u>\$ 11,837,343</u>

**STATE OF NEW MEXICO
SANTA FE COUNTY
JOINT POWERS AGREEMENTS AND MEMORANDUMS OF UNDERSTANDING
YEAR ENDED JUNE 30, 2021**

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
200 West DeVargas Street Association	2018-0332-PW	Courthouse Parking Rental Spaces	6/8/2018	6/30/2023	\$ 60,000	\$ 12,000	\$ -	Each Responsible
Canoncito at Apache Canyon Mututal Domestic Water Consumers Association	2019-0074-PW	Canoncito Apache Canyon Debt Consolidation	9/11/2018	Upon Completion	343,200	8,828	24,000	Each Responsible
Cuatro Villas Mututal Domestic Water Users Association	2016-0359-PW	Water System Capital Improvemnts	6/14/2016	Upon Completion	625,000	287,961	-	Each Responsible
Chupadero Water-Sewage Corporation	2018-0364-PW	Groundwater Supply Project	6/12/2018	Upon Completion	382,000	38,768	-	Each Responsible
City of Santa Fe	2014-0025-PW	Solid Waste & Recycling Services	1/1/2014	12/31/2020	Unspecified	-	-	Each Responsible
City of Santa Fe	2018-0197-PW	Alameda Drainage Improvement Project	2/15/2018	12/31/2021	50,000	-	-	Each Responsible
City of Santa Fe	2018-0273-PW	BDD Project PV Cost Sharing Agreement	3/13/2018	6/1/2034	2,974,507	76,028	-	Each Responsible
City of Santa Fe	2019-0026-RECC	Rave Mobile Safety	7/27/2018	Upon Completion	4,000	-	-	Each Responsible
City of Santa Fe	2020-0027-PW	Soccer Field Mainteance	7/30/2019	Upon Completion	500,000	-	-	Each Responsible
City of Santa Fe	2020-0239-CSD	Network of Health and Human Serivces	11/17/2020	Upon Completion	Unspecified	-	-	Each Responsible
City of Santa Fe	2021-0052-GM B	Promote Community Development	9/19/2020	9/19/2023	-	-	-	Each Responsible
Greater Chimayo Mutual Domestic Water Consumers Association	2016-0179-PW	Water System Capital Improvemnts	6/14/2016	Upon Completion	625,000	-	-	Each Responsible
New Mexico Adminstrative Office of Courts	2021-0182-CSD	Drug Information Management System	4/8/2021	Indefinite	-	-	-	Each Responsible
New Mexico Children Youth and Families Department	2021-0019-HA	Fostering Youth to Independence Initiative	10/14/2020	Perpetual	-	-	-	Each Responsible
New Mexico Energy Minerals and Natural Resources	2016-0061-OS	Pojoaque Recreation Area	10/1/2015	Upon Completion	Unspecified	-	-	Each Responsible
New Mexico Energy Minerals and Natural Resources	2020-0135-FD	WIPP Transportation Funds	1/26/2020	Upon Completion	15,000	-	-	Each Responsible
New Mexico Environment Department	2021-0185-GM	Water Quality Improvement	5/19/2021	12/31/2025	-	-	-	Each Responsible
New Mexico Department of Public Safety / Pueblo of Tesuque	2018-0165-SO	Tribal Safety Functions	1/12/2018	Upon Completion	Agreement	-	-	Each Responsible
New Mexico Department of Transportation	2021-0085-PW	Emergency Access Glorieta Construction Zone	10/17/2020	11/8/2021	-	-	-	Each Responsible
Pojoaque Valley School District	2021-0219-SO	Stop School Violence	2/1/2021	9/30/2023	-	-	-	Each Responsible

**STATE OF NEW MEXICO
SANTA FE COUNTY
JOINT POWERS AGREEMENTS AND MEMORANDUMS OF UNDERSTANDING (CONTINUED)
YEAR ENDED JUNE 30, 2021**

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
Randall Davey Audubon Center	2021-0222-GM	Co-sponsor Agency of Northern NM Naturalist Program	5/24/2021	5/24/2022	\$ 5,000	\$ 5,000	\$ -	Each Responsible
Region III Drug Enforcement Task Force	2020-0080-SHF	Region III Drug Task Force	1/6/2020	Upon Completion	Unspecified	-	-	Each Responsible
Santa Fe Community College	2020-0165-GM	PROTEC Program	2/26/2020	2/26/2021	50,000	33,000	-	Each Responsible
Santa Fe-Pojoaque Soil and Water Conservation District	2021-0192-PW	Soil and Conservation Programs	4/16/2021	6/30/2022	16,000	16,000	-	Each Responsible
Santa Fe Public Schools	2021-0062-CSD	Teen Court Restorative Justice and Intervention	10/29/2020	10/29/2021	-	-	-	Each Responsible
Solace Crisis Treatment Center	2019-0310-CORR	Prison Services	7/25/2019	Upon Completion	Agreement	-	-	Each Responsible
State of New Mexico Department of Cultural Affairs, Historic Preservation Division	2019-0168-PW	SiteWatch Program	2/12/2019	1/22/2024	Agreement	-	-	Each Responsible
Tierra Encantada Charter School	2021-0056-CSD	Teen Court Restorative Justice and Intervention	11/4/2020	11/4/2021	-	-	-	Each Responsible
Town of Edgewood	2021-0052-GM B	Promote Community Development	9/19/2020	9/19/2023	-	-	-	Each Responsible
U.S. Federal Bureau of Investigation	2020-0151-CORR	Albuquerque Violent Crime Task Force	8/5/2020	Perpetual	Agreement	-	-	Each Responsible

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF DEPOSIT AND INVESTMENT ACCOUNTS
YEAR ENDED JUNE 30, 2021**

	Account Type	Total Deposits With Bank	Reconciling Items	Reconciled Balance
280SEC	Federal Agricultural Mortgage Corporation	328,276	-	328,276
280SEC	Federal Farm Credit Bank	739,167	-	739,167
280SEC	Federal Home Loan Mortgage Corporation	872,357	-	872,357
BNY Mellon	Money Market	10,115,603	(11,306)	10,104,297
Cantor	Federal Farm Credit Bank	490,280	-	490,280
Cantor	Federal Home Loan Bank	1,822,114	-	1,822,114
Cantor	Municipal Bond	321,240	-	321,240
Century Bank	Certificate of Deposit	250,000	-	250,000
Charles Schwab Institutional	Exchange Traded Funds	14,246	-	14,246
Charles Schwab Institutional	MM & Bank Sweep	29,864,614	-	29,864,614
Enterprise Bank & Trust	Certificate of Deposit	4,947,818	-	4,947,818
First National Santa Fe	Checking	58,570,214	(2,970,759)	55,599,455
First National Santa Fe	Federal Home Loan Mortgage Corporation	993,158	-	993,158
First National Santa Fe	Money Market	64,102,230	-	64,102,230
Guadalupe Credit Union	Certificate of Deposit	250,000	-	250,000
Guadalupe Credit Union	Checking	(1)	-	(1)
InCapital	Federal Farm Credit Bank	790,983	-	790,983
InCapital	Federal Home Loan Bank	493,590	-	493,590
Mesirow	Brokered Certificate of Deposit	975,435	-	975,435
Mesirow	Farmer Mac	1,003,015	-	1,003,015
Mesirow	Federal Farm Credit Bank	1,879,858	-	1,879,858
Mesirow	Federal Home Loan Bank	1,511,142	-	1,511,142
Mesirow	Federal Home Loan Mortgage Corporation	708,607	-	708,607
Mesirow	Federal National Mortgage Association	3,134,200	-	3,134,200
Mesirow	Municipal Bond	1,200,392	-	1,200,392
Mutual Securities	Brokered Certificate of Deposit	1,247,680	-	1,247,680
Mutual Securities	Corporate Bond	12,389,605	-	12,389,605
Mutual Securities	Federal Farm Credit Bank	19,816,929	-	19,816,929
Mutual Securities	Federal Home Loan Bank	15,203,609	-	15,203,609
Mutual Securities	Federal Home Loan Mortgage Corporation	19,616,786	-	19,616,786
Mutual Securities	Federal National Mortgage Association	4,847,695	-	4,847,695
Mutual Securities	Municipal Bond	6,039,588	-	6,039,588
New Mexico Bank & Trust	Brokered Certificate of Deposit	245,000	-	245,000
Piper	Federal Farm Credit Bank	586,879	-	586,879
Piper	Federal Home Loan Bank	1,611,504	-	1,611,504
Piper	Federal Home Loan Mortgage Corporation	2,495,747	-	2,495,747
Piper	Municipal Bond	237,938	-	237,938
Piper Jaffray	Federal Farm Credit Bank	4,021,192	-	4,021,192
Piper Jaffray	Federal Home Loan Mortgage Corporation	2,031,424	-	2,031,424
Piper Jaffray	Municipal Bond	902,997	-	902,997
Piper Jaffray	Municipal Bond	493,677	-	493,677
Piper Sandler & Co	Federal Farm Credit Bank	6,867,414	-	6,867,414
Piper Sandler & Co	Federal Home Loan Bank	20,911,857	-	20,911,857
Piper Sandler & Co	Federal Home Loan Mortgage Corporation	5,943,243	-	5,943,243
Piper Sandler & Co	Municipal Bond	2,306,057	-	2,306,057
Raymond James & Assoc Inc	Federal Farm Credit Bank	3,932,252	-	3,932,252
UBS Financial Services, Inc	Certificate of Deposit	271,772	-	271,772
UBS Financial Services, Inc	Money Market	40,112,847	-	40,112,847
US Eagle Federal Credit Union	Certificate of Deposit	250,000	-	250,000
US Eagle Federal Credit Union	Checking	5	-	5
Vining Sparks	Corporate Bond	7,998,786	-	7,998,786
Vining Sparks	Federal Home Loan Bank	5,495,407	-	5,495,407
Vining Sparks	Federal Home Loan Mortgage Corporation	3,062,433	-	3,062,433
Vining Sparks	Municipal Bond	1,953,795	-	1,953,795
Washington Federal (WaFd Bank)	Certificate of Deposit	250,000	-	250,000
		<u>\$ 376,522,656</u>	<u>\$ (2,982,065)</u>	<u>373,540,591</u>
Cash Drawers	Petty Cash			<u>3,570</u>
Total Deposits, Investments, and Cash				<u>\$ 373,544,161</u>

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF PLEDGED COLLATERAL
JUNE 30, 2021**

	Century Bank	Washington Federal Bank	Guadalupe Credit Union	US Eagle Federal Credit Union	Enterprise Bank and Trust	UBS Financial Services Inc.
BANK ACCOUNTS:						
Checking accounts	\$ -	\$ -	\$ (1)	\$ 5	\$ -	\$ 4,199
Brokered Certificates of Deposit	-	-	-	-	-	-
Certificates of deposit	250,000	250,000	250,000	250,000	4,947,818	271,772
CDAR	-	-	-	-	-	-
Total Amount of Deposits	250,000	250,000	249,999	250,005	4,947,818	275,971
Less: FDIC coverage	250,000	250,000	249,999	250,000	250,000	254,199
Total uninsured public funds	-	-	-	5	4,697,818	21,772
Collateral requirements (Per 6-10-10 & 6-10-17, NMSA 1978):						
50.0% of uninsured time and demand accounts	-	-	-	3	2,348,909	10,886
Total Collateral Required	-	-	-	3	2,348,909	10,886
Collateral requirements (Per 6-10-10(H), NMSA 1978):						
102.0% of uninsured time and demand accounts	-	-	-	-	-	-
Total collateral Required	-	-	-	-	-	-
PLEGDED COLLATERAL:						
FNMA, matures 12/1/2049, CUSIP 3136B7PA3	-	-	-	-	5,320,637	-
FHLMC, matures 11/01/50, CUSIP 3133KKR84	-	-	-	-	-	-
FHLMC, matures 12/01/50, CUSIP 3133KKTR0	-	-	-	-	-	-
FHLMC, matures 8/1/40, CUSIP 3133KYTX7	-	-	-	-	-	-
FHR, matures 12/15/47, CUSIP 3137FCEH3	-	-	-	-	-	-
GNR, matures 7/20/65, CUSIP 38376REA0	-	-	-	-	-	-
GNR, matures 11/20/68, CUSIP 38380LQE6	-	-	-	-	-	-
GNR, matures 04/20/1, CUSIP 38382RTZ1	-	-	-	-	-	-
Total Collateral	-	-	-	-	5,320,637	-
Over / (Under) Secured	\$ -	\$ -	\$ -	\$ (3)	\$ 2,971,728	\$ (10,886)
CUSTODIAL CREDIT RISK:						
Insured	\$ 250,000	\$ 250,000	\$ 249,999	\$ 250,000	\$ 250,000	\$ 254,199
Collateralized with securities held by pledging financial institution's trust department	-	-	-	-	5,320,637	-
Uninsured and uncollateralized	-	-	-	5	(622,819)	21,772
Total Deposits	\$ 250,000	\$ 250,000	\$ 249,999	\$ 250,005	\$ 4,947,818	\$ 275,971
Location of Collateral:						
Sunflower Bank, Salina, Kansas						
Enterprise Bank and Trust, Los Alamos, NM						

Mesirow Financial	Mutual Securities, Inc.	New Mexico Bank and Trust	First National Santa Fe	Total
\$ -	\$ -	\$ -	\$ 58,570,214	\$ 58,574,417
975,434	1,247,680	-	-	2,223,114
-	-	245,000	-	6,464,590
-	-	-	-	-
975,434	1,247,680	245,000	58,570,214	67,262,121
975,434	1,245,142	245,000	250,000	4,219,774
-	2,538	-	58,320,214	63,042,347
-	1,269	-	29,160,107	31,521,174
-	1,269	-	29,160,107	31,521,174
-	-	-	-	-
-	-	-	-	5,320,637
-	-	-	6,404,879	6,404,879
-	-	-	5,011,017	5,011,017
-	-	-	4,903,149	4,903,149
-	-	-	2,621,143	2,621,143
-	-	-	3,881,101	3,881,101
-	-	-	3,940,718	3,940,718
-	-	-	6,078,394	6,078,394
-	-	-	32,840,401	38,161,038
\$ -	\$ (1,269)	\$ -	\$ 3,680,294	\$ 6,639,864
\$ 975,434	\$ 1,245,142	\$ 245,000	\$ 250,000	\$ 4,219,774
-	-	-	32,840,401	38,161,038
-	2,538	-	25,479,813	24,881,309
\$ 975,434	\$ 1,247,680	\$ 245,000	\$ 58,570,214	\$ 67,262,121

**STATE OF NEW MEXICO
SANTA FE COUNTY
FINANCIAL DATA SCHEDULE
JUNE 30, 2021**

FDS Line Item No.	Low Rent Public Housing	CFP Programs	Housing Choice Voucher	Housing Choice Voucher CARES Act
ASSETS AND DEFERRED OUTFLOWS				
Current assets:				
111	\$ 2,050,902	\$ -	\$ -	\$ -
113	21,352	-	469,938	6,745
100	2,072,254	-	469,938	6,745
122	7,780	183,179	-	-
125	-	-	31,119	-
126	230,697	-	7,561	-
126.1	(172,558)	-	(37,165)	-
120.0	65,919	183,179	1,515	-
142	15,707	-	-	-
150	2,153,880	183,179	471,453	6,745
Non-current assets:				
161	1,600,497	-	-	-
162	9,675,541	-	-	-
164	275,666	-	-	-
166	(5,005,421)	-	-	-
167	9,592	-	-	-
160	6,555,875	-	-	-
180	6,555,875	-	-	-
200	439,513	-	-	-
290	\$ 9,149,268	\$ 183,179	\$ 471,453	\$ 6,745
LIABILITIES AND DEFERRED INFLOWS				
Current liabilities:				
312	\$ 28,636	\$ 26,753	\$ 2,301	\$ -
321	18,511	2,790	12,346	-
333	-	135,894	-	-
341	38,808	-	-	-
342	-	3,612	88,098	6,745
345	21,352	-	104	-
310	107,307	169,049	102,849	6,745
357	1,600,504	-	-	-
350	1,600,504	-	-	-
300	1,707,811	169,049	102,849	6,745
400	180,078	-	-	-
FUND BALANCE / NET POSITION				
508.4	6,555,875	-	-	-
511.4	705,504	14,130	368,604	-
512.4	-	-	-	-
513	7,261,379	14,130	368,604	-
600	\$ 9,149,268	\$ 183,179	\$ 471,453	\$ 6,745

Public Housing CARES Act	Family Self Sufficiency	Resident Opportunity & Self-Sufficiency	Mainstream Vouchers	Mainstream Vouchers - CARES Act	Home Sales	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,050,642	\$ 6,101,544
27,472	64,025	34,800	49,962	-	-	674,294
27,472	64,025	34,800	49,962	-	4,050,642	6,775,838
-	-	19,700	-	-	-	210,659
-	-	-	-	-	-	31,119
-	-	-	-	-	-	238,258
-	-	-	-	-	-	(209,723)
-	-	19,700	-	-	-	270,313
-	-	-	-	-	-	15,707
27,472	64,025	54,500	49,962	-	4,050,642	7,061,858
-	-	-	-	-	-	1,600,497
-	-	-	-	-	-	9,675,541
-	-	-	-	-	-	275,666
-	-	-	-	-	-	(5,005,421)
-	-	-	-	-	-	9,592
-	-	-	-	-	-	6,555,875
-	-	-	-	-	-	6,555,875
-	-	-	-	-	-	439,513
\$ 27,472	\$ 64,025	\$ 54,500	\$ 49,962	\$ -	\$ 4,050,642	\$ 14,057,246
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,690
-	-	-	-	-	-	33,647
-	-	-	-	-	-	135,894
-	-	-	-	-	-	38,808
26,708	-	-	49,962	-	-	175,125
-	64,025	-	-	-	-	85,481
26,708	64,025	-	49,962	-	-	526,645
-	-	-	-	-	-	1,600,504
-	-	-	-	-	-	1,600,504
26,708	64,025	-	49,962	-	-	2,127,149
-	-	-	-	-	-	180,078
-	-	-	-	-	-	6,555,875
764	-	54,500	-	-	4,050,642	5,194,144
-	-	-	-	-	-	-
764	-	54,500	-	-	4,050,642	11,750,019
\$ 27,472	\$ 64,025	\$ 54,500	\$ 49,962	\$ -	\$ 4,050,642	\$ 14,057,246

**STATE OF NEW MEXICO
SANTA FE COUNTY
FINANCIAL DATA SCHEDULE (CONTINUED)
JUNE 30, 2021**

FDS Line Item No.	Low Rent Public Housing	CFP Programs	Housing Choice Voucher	Housing Choice Voucher CARES Act
OPERATING REVENUES				
70300	\$ 599,350	\$ -	\$ -	\$ -
70400	2,581	-	-	-
70500	601,931	-	-	-
70600	381,697	-	2,447,718	-
70610	-	564,563	-	-
70800	-	-	-	-
71400	-	-	8,570	-
71500	2,060	-	2,284	-
72000	(19,745)	-	(5,016)	-
70000	965,943	564,563	2,453,556	-
EXPENSES				
91100	373,895	55,594	138,677	-
91200	1,598	-	3,729	-
91500	151,908	27,922	87,624	-
91600	29,314	5,371	-	-
91800	2,288	1,734	-	-
91900	34,473	4,493	6,587	-
91000	593,476	95,114	236,617	-
93100	38,837	-	-	-
93200	12,146	-	603	-
93300	4,580	-	-	-
93400	9,295	-	485	-
93600	50,948	-	-	-
93800	2,405	-	619	-
93000	118,211	-	1,707	-
94200	62,221	36,859	-	-
94300	3,072	432,212	3,006	-
94000	65,293	469,071	3,006	-
96110	25,581	-	-	-
96120	5,582	-	-	-
96140	2,453	-	-	-
96100	33,616	-	-	-
96400	28,237	-	2,152	-
96000	28,237	-	2,152	-
96900	838,833	564,185	243,482	-
97000	127,110	378	2,210,074	-

Public Housing CARES Act	Family Self Sufficiency	Resident Opportunity & Self-Sufficiency	Mainstream Vouchers	Mainstream Vouchers - CARES Act	Home Sales	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 599,350
-	-	-	-	-	-	2,581
-	-	-	-	-	-	601,931
-	-	39,492	211,350	-	-	3,080,257
-	-	-	-	-	-	564,563
92,053	-	-	-	-	-	92,053
-	-	-	-	-	-	8,570
-	-	-	-	-	-	4,344
-	-	-	-	-	(41,087)	(65,848)
92,053	-	39,492	211,350	-	(41,087)	4,285,870
71,910	-	22,587	-	-	-	662,663
-	-	-	-	-	-	5,327
5,000	-	13,395	-	-	-	285,849
13,379	-	182	-	764	-	49,010
-	-	-	-	-	-	4,022
-	-	10,328	-	-	-	55,881
90,289	-	46,492	-	764	-	1,062,752
-	-	-	-	-	-	38,837
-	-	-	-	-	-	12,749
-	-	-	-	-	-	4,580
500	-	-	-	-	-	10,280
-	-	-	-	-	-	50,948
500	-	-	-	-	-	3,524
1,000	-	-	-	-	-	120,918
-	-	-	-	-	-	99,080
-	-	-	-	-	-	438,290
-	-	-	-	-	-	537,370
-	-	-	-	-	-	25,581
-	-	-	-	-	-	5,582
-	-	-	-	-	-	2,453
-	-	-	-	-	-	33,616
-	-	-	-	-	-	30,389
-	-	-	-	-	-	30,389
91,289	-	46,492	-	764	-	1,785,045
764	-	(7,000)	211,350	(764)	(41,087)	2,500,825

**STATE OF NEW MEXICO
SANTA FE COUNTY
FINANCIAL DATA SCHEDULE (CONTINUED)
JUNE 30, 2021**

FDS Line Item No.	Low Rent Public Housing	CFP Programs	Housing Choice Voucher	Housing Choice Voucher CARES Act
EXPENSES (CONTINUED)				
97300	\$ -	\$ -	\$ 2,206,389	\$ -
97400	243,881	-	-	-
90000	1,082,714	564,185	2,449,871	-
10010	426,144	-	-	-
10100	426,144	-	-	-
10000	\$ 309,373	\$ 378	\$ 3,685	\$ -
MEMO ACCOUNT INFORMATION				
11030	\$ 6,952,006	\$ 13,752	\$ 364,919	\$ -
11040	-	-	-	-
11170	-	-	162,049	-
11180	-	-	206,555	-
11190	2,376	-	3,420	-
11210	2,310	-	3,310	-
11270	\$ 1,953,742	-	-	-
11620	-	531,364	-	-
11630	-	4,494	-	-
11640	\$ 10,000	-	-	-

Public Housing CARES Act	Family Self Sufficiency	Resident Opportunity & Self-Sufficiency	Mainstream Vouchers	Mainstream Vouchers - CARES Act	Home Sales	Total
\$ -	\$ -	\$ -	\$ 211,350	\$ -	\$ -	\$ 2,417,739
-	-	-	-	-	-	243,881
91,289	-	46,492	211,350	764	-	4,446,665
-	-	-	-	-	-	426,144
-	-	-	-	-	-	426,144
<u>\$ 764</u>	<u>\$ -</u>	<u>\$ (7,000)</u>	<u>\$ -</u>	<u>\$ (764)</u>	<u>\$ (41,087)</u>	<u>\$ 265,349</u>
\$ -	\$ -	\$ 61,500	\$ -	\$ 764	\$ 4,091,729	\$ 11,484,670
-	-	-	-	-	-	-
-	-	-	-	-	-	162,049
-	-	-	-	-	-	206,555
-	-	-	348	-	-	6,144
-	-	-	297	-	-	5,917
-	-	-	-	-	-	1,953,742
-	-	-	-	-	-	531,364
-	-	-	-	-	-	4,494
-	-	-	-	-	-	10,000



SANTA FE COUNTY

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*

Mr. Brian S. Colón, Esq., New Mexico State Auditor
and
To the Honorable Members of the Board of County Commissioners
Santa Fe County, New Mexico

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, the aggregate remaining fund information, and the budgetary comparison for the general fund and major special revenue funds of the Santa Fe County, New Mexico (the "County"), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated December 1, 2021.

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) as a basis for designing 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 have not been 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 controls, described in the accompanying schedule of findings and questioned costs as item 2021-001 that we consider to be a significant deficiency.

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 financial statements. 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*; however, the results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Section 12-6-5 NMSA 1978. These matters are described in the accompanying schedule of findings and questioned costs as items 2021-003, 2021-004, and 2021-005.

The County's Responses to Findings

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

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
December 1, 2021

Independent Auditor's Report on Compliance for
Each Major Federal Program and Report on Internal Control Over
Compliance Required by the Uniform Guidance

Mr. Brian S. Colón, Esq., New Mexico State Auditor
and
To the Honorable Members of the Board of County Commissioners
Santa Fe County, New Mexico

Report on Compliance for Each Major Federal Program

We have audited Santa Fe County, New Mexico's, (the "County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the County's major federal program for the year ended June 30, 2021. The County's major federal program is 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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the County's major federal program 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 its major federal program for the year ended June 30, 2021.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2021-002. Our opinion on each major federal program is not modified with respect to this matter.

The County's response to the noncompliance 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 compliance and, accordingly, we express no opinion on the response.

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 the Uniform Guidance, 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 a 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 considered 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

REDW

Albuquerque, New Mexico
December 1, 2021

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021**

Federal Grantor / Program Title Grantor / Program Title	Assistance Listing #	Pass-Through Grantor's Number / Other Identifying Grantor Number	Federal Expenditures
DIRECT ASSISTANCE			
U.S. Department of Housing and Urban Development			
Housing Voucher Cluster			
Section 8 Housing Choice Vouchers	14.871	NM050	\$ 2,448,915
COVID-19 - CARES Act Supplemental Housing Choice Vouchers	14.871	NM050-CARES AF	90,857
Mainstream Vouchers	14.879	NM050_FND_20180905	<u>211,350</u>
Total Housing Voucher Cluster			<u>2,751,122</u>
Public Housing Capital Fund	14.872	NM02P050501-16	1,907
Public Housing Capital Fund	14.872	NM02P050501-17	18,436
Public Housing Capital Fund	14.872	NM02P050501-18	121,419
Public Housing Capital Fund	14.872	NM02P050501-19	370,468
Public Housing Capital Fund	14.872	NM02P050501-20	52,333
Resident Opportunity and Supportive Services - Services Coordinators	14.870	ROSS181123	39,492
Public and Indian Housing	14.850	NM05000000118D	321,830
COVID-19 - CARES Act Supplemental Public Housing	14.850	CARES NM05000000120DC	<u>59,866</u>
Total U.S. Department of Housing and Urban Development			<u>3,736,873</u>
U.S. Department of Justice			
Edward Bryne Memorial Justice Assistance Grant Program	16.738	JLEOTFS4	3,133
Bulletproof Vest Partnership Program	16.607	BVP	1,374
Promoting Evidence Integration in Sex Offender Management			
Discretionary Grant Program	16.203	M-20-D51-O00359	9,000
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1786	<u>8,480</u>
Total U.S. Department of Justice			<u>21,987</u>
U.S. Department of the Interior			
Cooperative Inspection Agreements with States and Tribes	15.222	140L2218Q0006	<u>13,796</u>
Total U.S. Department of the Interior			<u>13,796</u>
Total Direct Assistance			<u>3,772,656</u>
PASS-THROUGH ASSISTANCE			
U.S. Department of Transportation			
Highway Planning and Construction Cluster			
Pass through New Mexico Department of Transportation:			
Highway Planning and Construction	20.205	S100560	138,613
Highway Planning and Construction	20.205	S100640	548
Highway Planning and Construction	20.205	S100550	<u>163,069</u>
Total Highway Planning and Construction Cluster			<u>302,230</u>
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	20-AL-64-091	13,591
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	01-AL-64-091	<u>5,880</u>
Total U.S. Department of Transportation			<u>321,701</u>

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

Federal Grantor / Program Title Grantor / Program Title	Assistance Listing #	Pass-Through Grantor's Number / Other Identifying Grantor Number	Federal Expenditures
U.S. Department of Agriculture			
Forest Service Schools and Roads Cluster			
Pass-through from New Mexico Department of Public Education: Schools and Roads - Grants to Counties	10.666	SRS Title I	\$ 52,086
Total Forest Service Schools and Roads Cluster			<u>52,086</u>
Total U.S. Department of Agriculture			<u>52,086</u>
U.S. Department of Interior			
Pass-through from New Mexico Energy, Minerals and Natural Resources: Service Training and Technical Assistance (Generic Training)	15.649	20-522-0150-0103	81,987
Pass-through from New Mexico Department of Finance and Administration: Distribution of Receipts to State and Local Governments	15.227	FY21 Federal Taylor Grazing	1,408
Total U.S. Department of Interior			<u>83,395</u>
U.S. Department of Justice			
Pass-through from New Mexico Department of Human Services: Comprehensive OPIOID Abuse Site-Based Program	16.838	2020-AR-BX-0119	11,692
Pass-through from New Mexico Department of Public Safety: Edward Byrne Memorial Justice Assistance Grant Program	16.738	19-JAG-REG3-SFY21	111,923
Pass through from New Mexico Department of Transportation: Support for Adam Walsh Act Implementation Grant Program	16.750	2018-AW-BX-0007	1,933
Support for Adam Walsh Act Implementation Grant Program	16.750	2019-AW-BX-0012	90,594
Total U.S. Department of Justice			<u>216,142</u>
U.S. Department of Homeland Security			
Pass-through from New Mexico Department of Homeland Security and Emergency: COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	049-99049-00	77,168
Fire Service Hazardous Materials Preparedness and Response	97.093	FY18 WIPP JPA	14,952
Total U.S. Department of Homeland Security			<u>92,120</u>
U.S. Department of Health and Human Services			
Aging Cluster			
Pass-through from New Mexico Central Economic Community: Special Programs for the Aging_ Title III, Part C_ Nutrition Services	93.045	Title IIIB	56,431
Special Programs for the Aging_ Title III, Part C_ Nutrition Services	93.045	Title IIIC-1	25,762
COVID-19 - Special Programs for the Aging_ Title III, Part C_ Nutrition Services COVID Supplement Funding	93.045	Title III-1 FFCRA	56,843
Special Programs for the Aging_ Title III, Part B_ Grants for Supportive Services and Senior Centers	93.044	Title IIIC-2	23,972
Nutrition Services Incentive Program	93.053	NSIP	72,038
Total Aging Cluster			<u>235,046</u>
Opioid STR	93.788	Falling Colors / SOR Grant	34,848
Total U.S. Department of Health and Human Services			<u>269,894</u>
U.S. Department of the Treasury			
Pass-through from New Mexico Department of Finance and Administration: COVID-19 - Coronavirus Relief Fund	21.019	CARES-01000-SFC	14,088,224
Total U.S. Department of the Treasury			<u>14,088,224</u>
Total Pass-Through Assistance			<u>15,123,562</u>
Total Assistance to County			<u>\$ 18,896,218</u>

STATE OF NEW MEXICO
SANTA FE COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021

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 *Title 2 U.S. Code of Federal Regulations Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards*. Some amounts presented in this schedule may differ from amounts presented in, or used in, the preparation of the financial statements. The County has elected not to use the 10% de minimis indirect cost rate.

NOTE 2 –THE ASSISTANCE LISTING NUMBERS

The program titles and assistance listing numbers were obtained from the federal or pass-through grantor or SAM.gov.

NOTE 3 – SUB-RECEIPIENTS

The County did not provide Federal awards to sub-recipients during the year ended June 30, 2021.

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021**

Section I — Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

Material weaknesses identified? No

Significant deficiencies reported? Yes

Noncompliance material to financial statements noted? No

Federal Awards

Type of auditor’s report issued on compliance for major federal programs: Unmodified

Internal control over compliance for major federal programs:

Material weaknesses identified? No

Significant deficiencies reported? No

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? Yes

Identification of major federal programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
21.019	Coronavirus Relief Fund

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? Yes

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021**

Section II — Financial Statement Findings

2021-001 — Financial Close and Reporting (Significant Deficiency)

Criteria: The internal controls system should ensure financial statements and supporting financial schedules are properly reviewed by an individual separate from the initial preparer. To ensure review controls are effectively implemented, the review should be completed by an individual who possesses the skills, knowledge, and expertise to detect errors or material misstatements in a timely manner. Documentation should be maintained to provide evidence that reviews were performed.

Condition/Context: During our audit, we identified errors in the initial draft of the County's Annual Comprehensive Financial Report for the fiscal year ended June 30, 2021. Primarily, these corrections related to the following areas:

- A reclassification of \$43,677,364 was made to increase the net investment in capital assets, and reduce the amount reported as unrestricted net position on the Statement of Net Position. This reclassification had no impact on the total net position of the County.
- A reclassification of \$1,063,974 was made to increase the carrying amount and bank balance of deposits, and reduce the amount reported as investments in Note 3 – Cash and Investments disclosure. This reclassification had no impact on the total cash and investment balance of the County.
- An adjusting journal entry was made to accrue expenses related to water services totaling \$469,344 within the Utilities fund.

We discussed these matters with management of the County and management made the appropriate revisions for these areas.

Cause and Effect: The Finance department had vacancies in certain positions, which resulted in some deficiencies in monitoring controls that have historically been in place at the County. As a result, there were certain errors in financial reporting that were not initially detected within the normal course of operations.

Auditor's Recommendations: The County should assess monitoring controls and revise, as necessary, to ensure second level reviews are performed on all financial information, including the year-end financial statements and supporting financial schedules. These reviews should be completed by an individual who possesses the skills, knowledge, and expertise to detect errors or material misstatements in a timely manner. Documentation should be maintained to provide evidence that reviews were performed. If monitoring controls cannot be achieved with current staffing, then the County may consider obtaining other professional resources, such as outsourced certified public accountants, to help achieve the County's financial reporting objectives.

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021**

Management's Response: Management concurs staff vacancies in the Finance Division resulted in insufficient resources to perform certain processes and procedures related to the preparation of the annual financial statements. The Finance Division will continue recruitment efforts to fill essential vacancies and look to contractual resources if vacancies are not filled. Person responsible for correction is assigned to the Finance Director and is expected to be resolved by June 30, 2022.

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021**

Section III — Federal Award Findings

2021-002 — Allowable Costs (Other Noncompliance)

Federal program information:

Funding agency:	U.S. Department of the Treasury
Pass-through entity:	New Mexico Department of Finance and Administration (DFA)
Title:	Coronavirus Relief Fund
Assistance listing number:	21.019
Award period and number:	March 1, 2020 – December 30, 2021, CARES-01000-SFC

Criteria: According to the County’s contract with DFA, all expenditures for which the CARES Act Funding Recipient requests reimbursement must occur between March 1, 2020 and December 30, 2020.

Condition/Context: Out of twenty-six payroll expenditures tested, we found one expenditure totaling \$433.89 for administrative services performed was recorded after the December 30, 2020 contract expiration date. This appears to be an isolated instance of noncompliance, as this expenditure was related to a temporary employee who performed administrative services at the Community Services Department for this federal program. In reviewing payroll records, there were no additional payroll expenditures incurred by this temporary employee after December 30, 2020.

Other non-temporary employee expenditures were initially charged under their original fund, and then reclassified to this program as Management in the Finance Department deemed their services to be eligible under the CARES Act. Our testing procedures did not detect any internal control or compliance exceptions with these other non-temporary employee expenditures.

Known Questioned Costs Exceeding \$25,000: None

Cause and Effect: Monitoring controls did not identify these payroll charges were past the end of the contract period (December 30, 2020). As such, the request for reimbursement was improperly submitted to DFA for reimbursement.

Auditor’s Recommendations: The County should notify DFA about this particular instance of noncompliance and take corrective measures, as necessary, to resolve this matter.

Management’s Response: Management concurs with the identification of unallowable costs that were reimbursement to the County. The Finance Division has reached out the New Mexico Department of Finance and Administration and received approval to swap other allowable and unclaimed expenditures with those deemed unallowable to correct the error. Person responsible for correction is assigned to the Finance Director and is expected to be resolved by June 30, 2022.

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021**

Section IV — Section 12-6-5 NMSA 1978 Findings

2021-003 [2018-008] — Collateralization (Other Noncompliance)

Criteria: New Mexico State Statute Section 6-10-17, NMSA 1978 and the County's investment policy statement, requires the County to collateralize an amount equal to one-half of the balance not covered by the Federal Deposit Insurance Corporation (FDIC) for depository accounts.

Condition/Context: As of June 30, 2021, the County held checking accounts and certificates of deposit with the following financial institutions that did not have additional pledged collateral to cover one-half of the amount in excess of FDIC deposit insurance, as required by State Statute Section 6-10-17, NMSA 1978:

- U.S. Eagle Credit Union – uninsured deposited exceeded pledged collateral by \$3.
- UBS Financial Services – uninsured deposits exceeded pledged collateral by \$10,886.
- Mutual Securities, Inc. – uninsured deposits exceeded pledged collateral by \$1,269.

In total, the County had \$12,158 in uninsured deposits that exceeded pledged collateral requirements as of June 30, 2021.

The County made progress towards implementing the County's prior year corrective action plan, as previously the County had nine depository accounts that had a combined total of \$162,864 of uninsured deposits that exceeded pledged collateral at June 30, 2020.

Cause and Effect: Additional collateral was not pledged to cover one-half of the amount in excess of FDIC insurance for the County's deposits, which caused the County to be out of compliance with the cash collateralization requirements.

Auditor's Recommendations: The County Treasurer's Office should continue to implement procedures to ensure collateral is held for all deposits.

Management's Response: Management agrees with the above list of deposits that were under collateralized as of June 30, 2021. The Finance Division will continue to work with the County Treasurer to improve its monitoring of collateral held for all deposits by training staff and obtaining regular reporting from all depositories. The County Treasurer will also be asked to report on collateralization monthly to the County Investment Committee and quarterly to the County Board of Finance. Person responsible for correction is assigned to the County Treasurer and is expected to be resolved by June 30, 2022.

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021**

Section IV — Section 12-6-5 NMSA 1978 Findings — continued

2021-004 — Actual Expenditures in Excess of Budgeted Expenditures (Other Noncompliance)

Criteria: According to 2.2.2.10 (R)(1)(a) NMAC, if actual expenditures exceed budgeted expenditures at the legal level of budgetary control, that fact shall be reported in a finding and disclosed in the notes to the financial statements. Additionally, according to 6.6.6 NMSA 1978, when any budget for a local public body has been approved and received by a local public body, it is binding upon all officials and governing authorities, and no governing authority or official shall allow or approve claims in excess thereof, and no official shall pay any check or warrant in excess thereof.

Condition/Context: Actual expenditures in the County's Regional Transit Fund exceeded budgeted expenditures amounts by \$188,020 for the year-ended June 30, 2021.

Cause and Effect: Controls were not in place to ensure actual expenditures did not exceed budgeted expenditure amounts for the County's Regional Transit Fund. As a result, the County did not comply with regulatory requirements regarding budgeted expenditures for fiscal year-ended June 30, 2021.

Auditor's Recommendations: The County should ensure budgetary controls ensure actual expenditures do not exceed the authorized budget limits. Budget adjustments should be prepared and authorized for any amounts that are projected to exceed the original budgetary amounts.

Management's Response: Management agrees that the Regional Transit General Fund had actual expenditures exceed budgeted expenditures. The Finance Division will continue to monitor actual performance as compared to the annual budget and process budget adjustments as necessary for actual resulted exceeding or not meeting projected amounts. Person responsible for correction is assigned to the Finance Director and is expected to be resolved by June 30, 2022.

**STATE OF NEW MEXICO
SANTA FE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021**

Section IV — Section 12-6-5 NMSA 1978 Findings — continued

2021-005 —Personnel Action Forms (Other Matters)

Criteria: An entity should have updated employee files that will reflect their most current change in pay rate.

Condition/Context: Out of twenty-six payroll expenditures tested, we found eleven employees who did not have a personnel action form that reflected their most recent change in pay rate signed by an authorized individual.

Cause and Effect: The Human Resources department did not issue new Personnel Action Forms when the January 2020 Cost of Living Adjustment was rolled out. This led to a deficiency in the internal control structure. This can lead to several years' worth of pay rate changes not being recorded in the official employee file.

Auditor's Recommendations: The Human Resources department should ensure to follow their procedures of having an electronic Personnel Action Form for any change in an employee's status, such as changes in their pay.

Management's Response: Management agrees that the January 2020 Cost of Living Adjustment was not documented in individual employee personnel files. The Human Resources and Risk Management Division will ensure all personnel action changes are documented and included in an employee's personnel file. In addition, the 2020 Cost of Living Adjustment will be documented in all applicable personnel records to correct this deficiency. Person responsible for correction is assigned to the Human Resources and Risk Management Director and is expected to be resolved by June 30, 2022.

Henry Roybal
Commissioner, District 1

Anna Hansen
Commissioner, District 2

Rudy N. Garcia
Commissioner, District 3



Anna T. Hamilton
Commissioner, District 4

Hank Hughes
Commissioner, District 5

Katherine Miller
County Manager

**Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2021**

Prior-Year Number	Description	Current Status
2020-001	Bank Reconciliations	Resolved
2020-002	Cash Receipts	Resolved
2020-003	Collateralization	Unresolved The County Treasurer's office redeemed most investments that were uncollateralized; however, the County still held three accounts that exceeded the collateralization requirements.
2020-004	Budgeted Expenditures in Excess of Budgeted Revenues	Resolved
2020-005	Budget Reconciliations	Resolved

Henry Roybal
Commissioner, District 1

Anna Hansen
Commissioner, District 2

Rudy N. Garcia
Commissioner, District 3



Anna T. Hamilton
Commissioner, District 4

Hank Hughes
Commissioner, District 5

Katherine Miller
County Manager

**Corrective Action Plan
For the Year Ended June 30, 2020**

Audit Finding	Corrective Action Plan	Person Responsible	Estimated Completion Date
2020-001 – Financial Close and Reporting	The Finance Division will continue recruitment efforts to fill essential vacant position and look to supplement resources with contractual help.	Yvonne Herrera, Finance Division Director	June 30, 2022
2020-002 – CARES Act	The Finance Division will work with the New Mexico Department of Finance and Administration on replacing the unallowable expenditures with other unclaimed allowable expenditures.	Yvonne Herrera, Finance Division Director	June 30, 2022
2020-003 – Collateralization	The County Treasurer’s Office will improve its monitoring of collateral held for all deposits with training and obtaining regular reporting from all depositories. The Treasurer’s Office will also report on collateralization regularly to the Investment Committee and the County Board of Finance.	Jennifer J. Manzanares, County Treasurer	June 30, 2022
2020-004 – Actual Expenditures in Excess of Budgeted Expenditures	The Finance Division will continue monitoring actual results with budget amounts and propose adjustments as necessary to ensure the budget is sufficient to support County activities.	Yvonne Herrera, Finance Division Director	June 30, 2022
2020-005 –Personnel Action Forms	The Human Resources and Risk Management Division will add documentation of the 2020 cost of living adjustment to applicable personnel records, as well as all personnel action changes.	Sonya Quintana, Human Resources and Risk Management Division Director	June 30, 2022

**STATE OF NEW MEXICO
SANTA FE COUNTY
EXIT CONFERENCE
JUNE 30, 2021**

An exit conference was conducted on November 29, 2021, in a closed meeting, in which the contents of the report were discussed with the following:

Santa Fe County

Anna T. Hamilton, County Commissioner, Audit Committee Chair

Anna C. Hansen, County Commissioner

Lori Narvaiz, Audit Committee Public Member

Elias Bernardino, Deputy County Manager

Yvonne S. Herrera, Finance Division Director

Cindy McKee, Strategic and Operational Planning Director

Sam L. Montoya, Grants and Capital Manager

Sonya Quintana, Human Resources and Risk Management Director

Jennifer J. Manzanares, County Treasurer Elect

REDW, LLC

Stephen Montoya, Principal

Jonathan Rothweiler, Audit & Consulting Senior Manager

Ethan Loya, Audit Associate



SANTA FE COUNTY FINANCE BUNCH



SANTA FE COUNTY UTILITIES DIVISION

Utility Service Fees

Effective July 13, 2018

Water Service Rates and Charges (From [Santa Fe County Ordinance No. 2018-4](#))

Monthly Service Charge per Meter Size

Meter Size (inches)	5/8	3/4	1	1-1/2	2	3	4	6	8	10
Residential*	\$22.83	\$24.68	\$28.32	\$61.38	\$63.63	\$96.15				
Non Residential*	\$48.30	\$68.62	\$109.28	\$210.93	\$332.89	\$641.93	\$762.64	\$1517.64	\$2423.67	\$3365.72
High Usage* July 1, 2019						\$641.93	\$762.64	\$1517.64	\$2423.67	\$3365.72

* Please see Ordinance for Definitions

Commodity Rates (per 1,000 gallons) – Water Usage per Month

Gallons	FY* 2019		FY 2020		FY 2021		FY 2022		FY 2023	
	Residential	Non-Resident	Residential	Non-Resident	Residential	Non-Resident	Residential	Non-Resident	Residential	Non-Resident
First 4,000	\$6.43	\$6.21	\$6.75	\$6.52	\$7.08	\$6.84	\$7.44	\$7.18	\$7.81	\$7.54
Next 4,000	\$8.85	\$8.57	\$9.29	\$9.00	\$9.76	\$9.45	\$10.25	\$9.92	\$10.76	\$10.41
Next 4,000	\$13.67	\$13.28	\$14.35	\$13.95	\$15.07	\$14.64	\$15.83	\$15.38	\$16.62	\$16.14
Next 4,000	\$18.50	\$17.92	\$19.43	\$18.82	\$20.40	\$19.76	\$21.42	\$20.75	\$22.49	\$21.79
Above 16,000	\$22.81	\$22.81	\$23.95	\$23.95	\$25.14	\$25.14	\$26.40	\$26.40	\$27.72	\$27.72
High Usage			July 1, 2019		July 1, 2020		July 1, 2021		July 1, 2022	
All Tier Ranges (gallons)			\$6.54		\$6.74		\$6.93		\$7.14	

* Fiscal Year (FY) July 1 to June 30 – FY 2019 is July 1, 2018 – June 30, 2019

Private Fire Hydrant and Fire Service Line

Private Fire Service Line - Meter Size (inches)	3	4	6	8	10	Private Fire Hydrant
Annual Fee	\$641.93	\$762.64	\$1,517.64	\$2,423.67	\$3,365.72	\$1165.00

Water Service Charge

Meter Size (inches)	5/8	3/4	1	1-1/2	2	3	4	6	8	10
Meter Equivalency Units (MEU)*	1	1.5	2.5	5	8	15	25	50	80	115
Charge	\$2,750	\$3,385	\$3,385	\$3,385	\$6,835	\$6,835	\$18,602	\$31,925	\$92,377	\$129,769

* Please see Ordinance for Definitions

Other Fees

Fee	Charge
Account Set up	\$18.00
Customer Deposit	\$100.00
Reconnection	\$70.00
Meter Can Inspection	\$30.00
Stand -by	\$7.50/month
Water Rights (if not paid by developer)	\$4,800/.25af

Meter Installation	
Meter Size (inches)	Charge
5/8 or 3/4 -inch	\$400.00
1-inch	\$450.00
1 1/2-inch	\$1,750.00

Waste Water Service Rates and Charges (From [Santa Fe County Ordinance No. 2018-3](#))

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Monthly Fixed Fee	\$8.59	\$9.02	\$9.47	\$9.94	\$10.44
Monthly Usage Charge (per 1,000 gallons above base rate of 1,000, gallons)	\$5.10	\$5.31	\$5.54	\$5.77	\$6.01

Other Fees*

Construction Inspection	\$150.00
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Sewer Service Connection	\$180.00
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* From Santa Fe County [Ordinance No. 1998-16](#)

Rates do not include applicable taxes

All bills are net and payable within thirty (30) days from the date of bill. If payment for any service rendered is not made within forty (40) days from the date of billing, Utility shall apply an additional late charge of 1.5 % per month to the total balance in arrears, excluding gross receipts tax

Returned checks due to insufficient funds will result in a \$25.00 charge.

Please see Ordinances for other rate information.

**APPENDIX G – COMMUNITY WATER SYSTEM
ACQUISITION AGREEMENT FOR HYDE PARK
ESTATES**

**COMMUNITY WATER SYSTEM ACQUISITION AGREEMENT
HYDE PARK ESTATES**

This Community Water System Acquisition Agreement (“Agreement”), effective as of the last date of signature written below (“Effective Date”), is entered into between **Santa Fe County** (“County”), a political subdivision of the State of New Mexico, and the **Hyde Park Estates Cooperative Domestic Water Association** (“the Association”), a New Mexico domestic cooperative. The County and the Association may hereinafter be referred to as “Parties,” collectively, and a “Party,” singularly.

RECITALS

WHEREAS, the Association was formed under the New Mexico Cooperative Association Act, NMSA 1978, Sections 53-4-1 through 53-4-45, and owns, operates and maintains a community water system (“Water System” or “System”) that provides water service to residents of Hyde Park Estates, a County subdivision; and

WHEREAS, the Board of County Commissioners adopted Resolution No. 2013-66 regarding County acquisition of the Water System; and

WHEREAS, the Association’s water service area is shown on Exhibit A to this Agreement; and

WHEREAS, the governing board of the Association resolved to convey the Water System to the County at the board’s meeting of September 20, 2012; and

WHEREAS, the Association represents that its members have duly approved this Agreement and desire to become customers of the County water utility (“County Utility”) in accordance with the term of this Agreement; and

WHEREAS, the Association desires to convey and the County desires to acquire the property interests, contractual rights, infrastructure, equipment and documents owned or held by the Association in connection with the Water System and identified in this Agreement (“Assets”), *excepting* the items expressly excluded from this Agreement under Section 1.4 below and Exhibit C.

AGREEMENT

NOW THEREFORE, for valuable consideration, the sufficiency of which is hereby acknowledged, the County and the Association agree as follows:

ARTICLE 1
The Transaction

1.1 Incorporation of Recitals and Definitions.

The Recitals set forth above are incorporated herein by reference and are a part of this Agreement. Capitalized terms in the text of this Agreement have the meaning provided in this Agreement.

1.2 Conveyance of Assets and Conditions of County Water Service

On the Closing Date, the Association shall convey and deliver the Assets to the County through execution and delivery of appropriate deeds, assignments, bills of sale, or other forms of conveyance acceptable to the County; and the County shall accept and thereafter own, operate, and maintain the Assets subject to the terms and conditions of this Agreement and the County ordinances, resolutions, and policies of the County, as the same may be amended from time to time, applicable to County water service.

Except as otherwise provided in this Agreement, the Association will convey the Assets to the County in an "AS-IS" and "WHERE-IS" condition, including existing environmental conditions, operating conditions, and conditions of repair.

Upon conveyance to and acceptance by the County, the Assets shall automatically be incorporated into the County Utility and thereafter owned, operated, and maintained by the County as part of the Utility, and the residents of Hyde Park Estates may thereafter become customers of the County Utility in accordance with subject to this Agreement and all County ordinances, resolutions, and policies concerning County water service.

In addition to limitations imposed by physical water supplies and the terms and conditions of the County's water rights and permits, County water service is subject to various agreements between the County and the City of Santa Fe ("City"), including but not limited to the *Joint Powers Agreement between the City and the County Governing the Buckman Direct Diversion Project*, as amended, the *Amended and Restated Water Resources Agreement Between the City and the County*, and the *City and County Agreement Regarding Water and Wastewater Service for Agua Fria, Hyde Park, High Summit, and Cloudstone*.

In accordance with County Resolution No. 2006-57, upon conveyance of the Assets to and acceptance by the County, the total amount of water use per primary dwelling unit (including any accessory dwelling or guest house) shall not exceed 0.25 acre-feet per year.

The parties to this Agreement ("Parties") acknowledge that the Assets do not meet current County Utility standards regarding level of service or fire protection. The County will provide service only at the level of service that the Association currently provides, including fire protection, and the County has no obligation to increase the level of service or to upgrade the Assets to meet current County standards.

1.3 Description and Estimated Value of Assets

a) The total estimated “as is” value of the Assets (which excludes all of the Association’s water rights, water wells, well houses, and other infrastructure relating to the operation of the water wells) was estimated to be \$120,624.68 in 2014,¹ which is the sum of the estimated value of the useable infrastructure (\$96,574.68) and salvage value (\$24,050.00).

b) The Assets to be conveyed under this Agreement shall include all of the items listed on Exhibit B. In addition to the items specifically listed on Exhibit B, and subject to Sections 1.4 and 1.5 of this Agreement, the Association shall convey all of the Association’s right, title, and interest in and to any and all real and personal property, easements and rights-of-way, pipes and pumps, tangible and intangible rights and property, documents, infrastructure, and equipment of any kind or nature whatsoever that is or may be necessary or appropriate to lawfully and efficiently operate, maintain, repair and replace the infrastructure and equipment comprising the Assets. The Assets to be conveyed under this Agreement (exclusive of all the Association’s water rights, water wells, well houses, and other infrastructure relating to the operation of the water wells) shall include the following:

(1) all water storage tanks, water distribution towers, pumping stations, control houses, conduits, control stations, pumps, pipeline, booster pumps, water lines, water mains, service lines, distribution lines and facilities, meters, isolation valves, curb boxes, curb stops services lines, public fire hydrants, valves, fittings, back flow preventers, and all appurtenances thereto;

(2) all equipment, machinery, vehicles, tools, motors, spare parts, materials, chemicals, supplies, fixtures and improvements, construction in progress, jigs, molds, patterns, gauges, production fixtures, office equipment, computer systems, and telephone systems;

(3) all information, books, records, ledgers, files, documents, correspondence, data, plans, models, system maps, engineering records mylars, planning, studies, architectural plans, drawings and specifications customer records and data, supplier lists, records of operations, quality control records and procedures, equipment maintenance records, manual and warranty information, laboratory books, goodwill (including, to the extent transferable, any licenses and sub-licenses granted or obtained with respect thereto), and inspection protocols or procedures; and

(4) any and all easements, including prescriptive easements, and other property but excluding any and all easements or other property interests that relate solely to the Association’s water wells and are not needed to lawfully access the Assets conveyed under this Agreement.

¹ This valuation estimate is taken from a Valuation Report, dated February 2014, completed by Santa Fe Engineering Consultants, LLC. This valuation does not take into account costs to remedy infrastructure deficiencies, if any, such as booster system, system pressures, and fire protection.

1.4 Excluded Assets

The Assets to be conveyed under this Agreement shall not include the property listed on Exhibit C.

1.5 Assumption of Contracts

On the Closing Date, the Association shall assign and the County shall thereafter assume only those contracts of the Association listed on Exhibit D (“Assumed Contracts”); *provided*, however, that the County shall not assume or be liable for any breach of or nonpayment under any Assumed Contract that arose or occurred on or before the Closing Date.

1.6 Assumption, Retention and Discharge of Liabilities

a) In connection with its acquisition of the Assets, the County shall only assume those obligations and liabilities that arise on or after the Closing Date and that relate to the County’s ongoing operation and maintenance of the Assets on or after the Closing Date (“Assumed Liabilities”).

b) Other than the Assumed Liabilities, the Association shall retain, and the County shall not assume or otherwise be liable for, any liabilities, claims, contracts or obligations of any nature whatsoever, whether known or unknown, absolute, accrued, contingent or otherwise concerning the Association or the Assets that arose before the Closing Date (collectively, “Retained Liabilities”), even if those liabilities, claims, contracts or obligations are not discovered or discoverable until after the Closing Date. The Association’s Retained Liabilities shall include but are not necessarily limited to: (1) all amounts owed to the City of Santa Fe (the “City”) for delivery of water up to and including the Closing Date; (2) all amounts owed for utilities on or before the Closing Date; (3) all amounts owed to contractors, employees or any other person, company or other entity who supplied goods or services to the Association on or before the Closing Date; (4) any obligation or liability relating to the water wells, pumps houses and related infrastructure; and (5) any trespass or other legal actions or claims that accrued on or before the Closing Date.

1.7 Dedicated Account; Post-Closing Obligations; Reimbursement.

a) **Dedicated Account.** On or before the Closing Date, the County shall establish an account or otherwise dedicate \$30,000 (“Dedicated Account”) for the purpose of reimbursing the Association for the costs it incurs in paying qualified and properly licensed third parties to timely perform the post-closing obligations identified in Section 1.7(b).

b) **Post-Closing Obligations.** Within one hundred twenty (120) days after the Closing Date, unless otherwise agreed upon in writing by both parties, the Association shall perform the following obligations using qualified and properly licensed third parties:

(1) The Association shall decommission and completely and permanently disconnect all of the Association's water wells, including the Grey Wolf and Gusher Wells, from the Assets conveyed to the County.

(2) The Association shall plug and abandon its retained water wells; *provided*, however, that this post-closing obligation shall only apply to the extent the Association intends to seek reimbursement from the County under this Agreement for the actual costs of such plugging and abandonment.

c) Reimbursement. The Association shall be entitled to reimbursement solely from the Dedicated Account for the actual costs it incurred in complying Section 1.7(b); *provided*, however, that the Association must submit copies of paid invoice(s) to the County within one hundred and twenty (120) days after the Closing Date in order to receive reimbursement; and *provided* further that the total reimbursement to the Association shall not exceed \$30,000.00. Any amounts remaining in the Dedicated Account in excess of that needed to reimburse the Association for its actual expenses, based on timely submitted invoices, shall be reallocated to other County funds as the County deems appropriate.

1.8 Proration of Expenses

All ongoing Water System operating expenses and charges shall be calculated and divided between the Parties on a prorated basis, with the Association paying the expenses up to and including the Closing Date and the County paying the expenses thereafter. Such expenses may include but are not necessarily limited to electric, fuel, gas, telephone, water (including the water bill from the City), other utility charges, rentals, and any charges under the Assumed Contracts. Pursuant to this Section and Section 3.1(B), if after the Closing Date a Party receives a bill for which the other Party is wholly or partly responsible for paying, that Party shall promptly provide notice and a copy of the bill to the other Party. The Parties shall thereafter agree on the appropriate prorated allocation, as provided in this Agreement, and timely pay their respective allocations directly to the vender. In addition, the Parties shall notify the service provider to send future bills, if any, to the County Utility.

1.9 Closing Date and Location.

The Association shall convey and the County shall accept the Assets pursuant to this Agreement within ninety (90) days after the Effective Date ("Closing Date"), unless otherwise agreed by the Parties in writing; *provided*, however, that the Closing Date shall occur no later than the first anniversary of the Effective Date. The Closing Date shall occur on or as close as practicable to the last day of the meter reading/billing cycle of the Association. The Parties shall select a mutually acceptable closing location.

1.10 Association Deliverables.

On the Closing Date, the Association shall deliver to the County such deeds, assignments, and other instruments, in forms acceptable to the County Attorney, as may be necessary to assure that the County will have valid and sufficient rights, title and interest to lawfully operate,

maintain, repair and replace the Assets, in perpetuity, including but not limited to the following documents:

- a) fully executed warranty deed(s) granting fee interests in real property and appurtenances thereto, if any, included in the Assets;
- b) fully executed assignment(s) of all easements, rights-of-way, permits, licenses, and any other instruments that provide valid legal access to the Assets;
- c) a fully executed bill of sale or other appropriate conveyance(s) for all infrastructure, equipment and other personal property included in the Assets;
- d) fully executed assignments of all Assumed Contracts, permits, licenses, and any other rights, privileges and approvals that pertain to the Assets;
- e) a fully executed County Utilities Division Hyde Park Estates Service Application² (“County Water Service Application” or “County Application”) for each Association customer who desires water service from the County Utility, along with a \$15.00 deposit for each executed Application;
- f) an affidavit executed by the Association Chair stating under oath that the Association provided each of its existing customers a copy of this executed Agreement, a copy of the County Water Service Application, and written notice of the following: (1) that the County will acquire the Assets contingent on the terms and conditions of this Agreement; (2) that the County will be the exclusive provider of water service after the Closing Date; (3) that customers desiring water service from the County Utility must complete and submit a County Water Service Application before the Closing Date; and that (4) the water service of any Association customer who does not submit a County Application before the Closing Date will be discontinued after the Closing Date.
- g) all other documents required by this Agreement, including the certificates and resolutions required by Section 4.1(d), the updated meter reading information required under Section 3.2(g), and any other conveyances or documents that the County Attorney reasonably determines are required to assure that the County receives good and marketable title to the Assets;
- h) all existing drawings, plans, plats, and as-built drawings describing the Assets;
and
- i) executed easements in the form of Exhibit E from the owners of the parcels within Hyde Park Estates identified in Exhibit F; *provided*, however, that no easement shall be required from such owners who, before the Closing Date, move their meters into an existing street right-of-way or other area to which the Association has clear and sufficient legal access.

² The County will provide this form.

1.11 County Deliverables

On or before the Closing Date, the County shall create the Dedicated Account in the amount of \$30,000.00, as described in Section 1.7.

ARTICLE 2

Representations and Warranties

2.1 Representations and Warranties of the Association.

The Association represents and warrants to the County, as follows:

- a) Organization and Good Standing. The Association is a domestic cooperative, duly organized and in good standing under the laws of the State of New Mexico.
- b) Authority. The Association's signatory below has express and irrevocable authority to execute this Agreement on behalf of the Association, and the Association has authority to fully perform all of its obligations under this Agreement.
- c) Non-Contravention. The Association's performance of this Agreement does not (i) require any further approvals or consents from any other party; (ii) violate any law, ordinance or regulation; or (iii) conflict with or result in a breach of, or constitute a default under, any contract, lease, permit or other agreement or commitment to which the Association is a party.
- d) No Pending or Threatened Litigation or Proceeding. To the best of the Association's knowledge, there is no legal or administrative action pending or threatened against the Association, including no pending or threatened complaint, claim, litigation, arbitration, proceeding, investigation, judgment, injunction, penalty assessment, notice of violation, permit revocation, cancellation or suspension, or audit of any kind.
- e) Permits and Compliance with Law. To the best of the Association's knowledge, the Assets comply with all applicable federal, state, and local laws, regulations, codes and any applicable court and administrative agency judgments and orders; all required permits are in good standing and in full force and effect; and the Association shall maintain the Assets in such compliance until the Closing Date.
- f) Title to Real Property and Encumbrances. As of the Closing Date, the Association shall have and be able to convey good and marketable title to all of the real property to be conveyed under this Agreement, free and clear of any and all mortgages, liens and all other security interests, subject only to matters of record acceptable to the County.
- g) Contracts. To the best of the Association's knowledge, the Assumed Contracts, if any, are valid and enforceable in accordance with their terms.

h) Customer Advances. The Association shall not have on deposit or otherwise in its possession any unexpended customer advances, nor shall there be any unfinished water facilities or other capital construction projects pending at the time of Closing.

i) Condition of Assets. To the best of the Association's knowledge, subject to the disclaimer set forth in Section 1.2 above, all of the buildings, machinery, equipment, tools, furniture, improvements and other tangible property included in the Assets are in working condition, normal wear and tear excepted.

j) Environmental Matters.

(i) To the best of the Association's knowledge, the Association has not disposed of or arranged for the disposal of or released any regulated hazardous substances in, on, or under any real property included in the Assets.

(ii) The Association has not been identified as or alleged to be a potentially liable or responsible party under any federal or state environmental law, including but not limited to the Federal Comprehensive Environmental Response Compensation and Liability Act ("CERCLA") and the New Mexico Hazardous Waste Act.

(iii) No real property included in the Assets has been used for the storage, treatment, generation, processing, production, or disposal of any hazardous substances or as a landfill or other waste disposal site.

(iv) No underground storage tanks are included in the Assets.

(v) There are no pending or unresolved claims against the Association or the Assets for investigatory costs, clean-up, removal, remedial or response costs, or natural resource damages arising out of any releases or threat of release of any hazardous substance.

(vi) This Section 2.1 contains the sole and exclusive representations and warranties of the Association with respect to any matters arising under or related to any environmental, health and safety requests, regulated substances and environmental conditions.

k) Legal Access. As of the Closing Date, the Association shall possess and convey free and clear legal access to all of the Assets.

2.2 Representations and Warranties of the County

The County represents and warrants to the Association as follows:

a) Authorization and Enforceability. The County has the full power and lawful authority to execute this Agreement and to perform its obligations contemplated hereby and has duly and validly authorized the execution of this Agreement (including such other necessary agreements, instruments and documents in connection herewith) and all necessary proceedings.

b) Non-contravention. The County's performance of its obligations contemplated hereby, as of the Closing Date, shall not (i) require any further approvals or consents from any other party; (ii) violate any law, ordinance or regulation; and (iii) conflict with or result in a breach of any contract, lease or permit to which the County is a party.

c) No Pending Litigation or Proceedings. To the best of the County's knowledge, there is no claim, litigation, arbitration, proceeding, judgment, injunction, audit or governmental investigation pending or threatened against the County which could reasonably be expected to prevent the County from performing this Agreement.

d) Condition of Assets. Except as otherwise provided in this Agreement, the County is receiving the Assets in their "AS-IS" condition, including their environmental condition, operating condition and condition of repair, and is not relying on any representation of the Association in connection therewith except for representations and warranties contained in this Agreement.

ARTICLE 3

Covenants

3.1 Mutual Covenants of the Association and the County

The Parties mutually covenant and agree that, except as otherwise approved by the other party in advance and in writing:

a) Cooperation. The Parties shall cooperate and shall cause their respective officers, employees, agents and representatives to cooperate to ensure the orderly transition of the Assets from the Association to the County and to minimize any disruption to the customers of the Water System from the transactions contemplated by this Agreement.

b) Further Assurances. For a period of one year after the Closing Date, the Parties shall continue to mutually cooperate and, as necessary, execute and deliver such additional instruments and take such additional actions as may reasonably be requested by either Party to fully perform this Agreement. Such actions may include but are not limited to (i) perfecting the transfer of the Assets to the County; (ii) assisting in the preparation of tax returns, audits, or examination by any governmental or taxing authority in connection with the Water System; and (iii) payment of any outstanding prorated bills.

c) Expenses. The Parties shall each bear their own respective accounting, legal and other expenses incurred in connection with the transactions contemplated by this Agreement.

d) Billing of Transferred Services. The Association is responsible for billing and collecting payments from its customers up to the Closing Date. Fifteen days prior to the Closing Date, the Association shall provide the County with the previous year's usage amount for each customer. After the Closing Date, the Association shall provide to the County all the final meter readings on which the Association's final customer bills are based. In the first billing cycle

following the Closing Date, the County will issue estimated bills to each customer, based upon the customer's usage for the same time period in the previous year. In the 30 days following the Closing Date, the County will establish customer accounts and service customer meters (as the need is determined by the County). For the second billing cycle after the Closing Date and thereafter, the County will issue customer bills based upon actual customer meter readings in accordance with the County's policies.

e) Payment of Outstanding City Water Bills. As provided in Section 1.8, the Association shall pay for water service from the City up to and including the Closing Date and the County shall be responsible for paying for City water service thereafter.

f) System Acquisition Surcharge. As a condition of County water service, the County will add a monthly system acquisition surcharge of \$36.24 to the bills of customers served by the Water System; *provided*, however, that the surcharge shall be discontinued fifteen (15) years after the Closing Date. The purpose of the surcharge is to cover the depreciation of the Water System described in the Valuation Report, dated February 2014, completed by Santa Fe Engineering Consultants, LLC, and other operational costs.

g) Brokerage. Neither the Association nor the County is liable for any broker's or finder's fees in connection with the transaction governed by this Agreement.

3.2 Covenants of the Association

The Association hereby covenants and agrees that, except as otherwise approved in advance in writing by the County:

a) Continuation of Business. The Association shall operate the Water System until the Closing Date of the Water System in the ordinary course of business, consistent with past practice, so as to preserve (i) its business organization intact until formal dissolution; and (ii) the relationship of the Water System with suppliers, customers and others including the City.

b) Continuation of Insurance. The Association shall maintain in existence policies of insurance insuring the Assets against liability and property damage, fire and other casualty up to the Closing Date and maintain tail policies on liability for a period of one (1) year after the Closing Date.

c) Access to Records. The Association shall (i) give to the County and its representatives, from the date first written above until the Closing Date, full access during normal business hours, upon reasonable notice, to all the properties, books, data, contracts, agreements, documents and records connected to the Assets; and, (ii) make available to the County and its representatives all other information with respect to the Assets and/or the business and affairs of the Association as the County may reasonably request; provided, however, such access may be scheduled so as to not unreasonably interfere with the Association's operation of the Water System.

d) Projects in Progress. The Association represents that there are no capital improvements and/or studies in progress and that there will be no such improvements or studies in progress on the Closing Date.

e) Third-Party Approvals. The Association shall use its best efforts and diligently pursue all legally required any governmental or other third-party approvals, authorizations, consents, permits, and other written authorizations that may be required, if any, for Association to lawfully convey the Assets to the County as of the Closing Date.

f) Meter Reading Information. Fifteen days prior to the Closing Date, the Association shall provide the County with a complete list of current customers and designated future customer accounts, including names, service addresses, billing addresses, meter sizes and meter serial numbers in meter reading route sequence. The Association shall provide advance notice to the County of the Association's final meter readings before the Closing Date so that County staff may have a reasonable opportunity to accompany Association staff during the final meter readings, if desired.

g) No Dissolution for One Year. The Association shall remain a lawfully incorporated association and shall not dissolve or otherwise disassociate for at least one (1) year following the Closing Date; *provided*, however, that the Association shall not dissolve, if at all, until it has fully performed all of its obligations under this Agreement, including Section 8.17 below.

3.3 Covenants of the County

The County shall use its best efforts and diligently pursue all legally required governmental or other third-party approvals, authorizations, consents, permits, and any other written authorizations that may be required, if any, for the County to lawfully accept the Assets as of the Closing Date.

3.4 County Water Service Charges

The County shall charge former Association water customers, including their successors and assigns, the System Acquisition Surcharge set forth in Section 3.1(f) above and, in accordance with the ordinances, resolutions, and policies generally applicable to County water service, as the same may be amended from time to time.

ARTICLE 4

Conditions Precedent

4.1 Conditions Precedent and Subsequent to the County's Obligations

The obligations of the County to consummate the transactions contemplated by this Agreement is subject to the satisfaction, on or prior to the Closing Date, of each of the following conditions (any one or more of which may be waived in writing, in whole or in part by the County, in its sole discretion):

a) Representations and Warranties. The Association's representations and warranties contained in this Agreement shall be true in all material respects as of the Closing Date, except for changes in the ordinary course of business after the date first written above that are in conformity with the covenants, warranties, representations and agreements contained in this Agreement.

b) Performance of Agreements. The Association shall have performed and complied, in all material respects, with all covenants, agreements and conditions required by this Agreement to be performed, or complied with by it prior to or upon the Closing Date.

c) Adverse Change. There shall not be any material adverse change, occurrence or casualty, financial or otherwise, to the Assets, whether covered by insurance or not.

d) Certificates of the Association. The Association shall deliver to the County a certificate of the New Mexico Secretary of State certifying and attaching true and complete copies of the Articles of the Association as the same are in force on Closing Date and of the resolutions adopted by its governing board relating to this Agreement and the transactions contemplated hereby; and, certifying the incumbency of the officers of the Association executing this Agreement or any documents delivered hereunder.

e) Deliveries upon Conveyance and Further Cooperation. As of the Closing Date, the Association shall deliver to the County all of the fully-executed conveyance documents and other instruments necessary to provide the County free and clear legal access to the Assets, subject only to the express exceptions listed in this Agreement. To the extent the Association does not provide free and clear legal access to all of the Assets as of the Closing Date and the County agrees to close, the Association shall for a period of one year after the Closing Date cooperate with the County in the acquisition of such fully-executed conveyances and other instruments as may reasonably be necessary to provide the County free and clear legal access to the Assets.

f) No Litigation. There is no pending, and, to the best of Association's knowledge, no threatened litigation, action, proceeding or investigation by or before any court, arbitrator, governmental body or agency involving the Association or the Water System.

g) Third-Party Approvals. The Association shall have obtained all legally required third-party approvals, if any, required under Section 3.2(e) above.

h) Defeasance. As of the Closing Date, all mortgages, liens and security interests associated with the Assets will be removed, subject to Section 1.6(c) and Section 1.7(b)).

i) City Approval of Additional Point of Delivery. The City must approve its existing water delivery point to the Association as an additional point of delivery to the County without requiring any infrastructure improvements or imposing other conditions of approval; provided, however, that the County may, but shall not be required to, agree to make infrastructure improvements or accept conditions of approval, the decision to do so being entirely within the County's discretion. The Association acknowledges and agrees that the County is

under no obligation to contest or challenge the City's decision to approve, approve with conditions, or disapprove the additional point of delivery and that the County's decision to make infrastructure improvements required by the City or accept other conditions of approval is not subject to challenge by the Association in any way.

j) Membership Approval. The Association membership shall have approved this Agreement in accordance with the Association bylaws.

4.2 Conditions Precedent to the Association's Obligations

The obligation of the Association to consummate the transactions contemplated by this Agreement is subject to the satisfaction, on or prior to the Closing Date, of each of the following conditions (any one or more of which may be waived in writing, in whole or in part, by the Association, in its sole discretion):

a) Representations and Warranties. The County's representations and warranties contained in this Agreement shall be true in all material respects as of the Closing Date, except for changes in the ordinary course of business after the date first written above that are in conformity with the covenants, warranties, representations and agreements contained in this Agreement.

b) Performance of Agreements. The County shall have performed and complied, in all material respects, with all covenants, agreements and conditions required by this Agreement to be performed or complied with by it prior to or upon the Closing Date.

c) Deliveries. The County shall have delivered the documents and other items described in or required by this Agreement.

e) No Litigation. There is no pending, and, to best of the County's knowledge, no threatened litigation, action, proceeding or investigation by or before any court, arbitrator, governmental body or agency which shall seek to restrain, prohibit or invalidate the transactions contemplated hereby or which, if adversely determined would result in a breach of a representation, warranty or covenant of either party herein.

f) Third-Party Approvals. The County shall have obtained all legally required third-party approvals, if any, required under Section 3.3 above.

h) Membership Approval. The Association membership shall have approved this Agreement in accordance with the Association bylaws.

ARTICLE 5.

Termination

5.1 Termination

This Agreement may be terminated as follows and in each case only by written notice:

- a) by the mutual written consent of the Association and the County;
- b) by either Party if the transaction under this Agreement has not closed by the first anniversary of this Agreement, provided that the Party seeking to terminate under this provision shall not be in material breach of the Agreement;
- c) by either Party for material breach of this Agreement if such breach has not been (i) cured within thirty (30) days after the non-breaching party gives written notice of breach to the breaching party and the non-breaching party has not expressly waived its right in writing to enforce the provision at issue;
- d) by the County, if any of the conditions precedent in Section 4.1 of this Agreement have not been satisfied as of the Closing Date, provided that such non-satisfaction was not caused by the County's material breach of this Agreement and provided further that the County has not expressly waived such condition in writing on or before the Closing Date; and
- e) by the Association, if any of the conditions precedent in Section 4.2 of this Agreement have not been satisfied as of the Closing Date, provided that such non-satisfaction was not caused by the Association's material breach of this Agreement and provided further that the Association has not expressly waived such condition in writing on or before the Closing Date.

**ARTICLE 6
(RESERVED)**

**ARTICLE 7.
Survival**

7.1 Survival

All covenants, warranties, representations and agreements made by the Parties in this agreement or in any exhibit, document, statement, certificate or resolution furnished in connection with the transaction contemplated by this Agreement shall survive the Closing Date.

7.2 Limitations on Survival

- a) The covenants, warranties, representations and agreements set forth in Section 3.1(c) and Section 3.4 of this Agreement shall survive the Closing Date for an unlimited period of time.
- b) The covenants, warranties, representations and agreements set forth in Section 2.1, Section 3.1(a) through (b) of this Agreement shall survive the Closing Date for a period of one (1) year.

**ARTICLE 8.
Miscellaneous**

8.1 Exhibits

All Exhibits attached to in this Agreement are hereby incorporated in and made a part of this Agreement by reference as if set forth in full herein.

8.2 Entire Agreement

This Agreement constitutes the entire agreement between the parties concerning the Association's conveyance of the Assets to the County; and this Agreement supersedes all prior oral or written agreements, understandings, representations and warranties, and courses of conduct and dealing between the Parties on the subject matter hereof.

Amendment

This Agreement may be amended or modified only by a writing executed by the County and the Association.

8.4 Extension or Waiver of Performance

Either the Association or the County may extend the time for or waive the performance of any of the obligations of the other, waive any inaccuracies in the warranties or representations by the other, or waive compliance by the other with any of the covenants, conditions or agreements contained in this Agreement, provided that any such extension or waiver shall be in writing and signed by the waiving party in the case of a waiver, or by both the Association and the County in the case of an extension.

8.5 Assignment and Delegation

Neither party may assign or delegate its duties, rights and obligations under this Agreement except upon the express written consent of the other party; *provided*, however, that nothing in this Agreement precludes the County from selling all or part of the Assets to another governmental or public utility or requires the County to obtain the Association's written consent to do so; and *provided further* that the Board of County Commissioners hereby delegates to the County Manager the authority to sign and execute all instruments that may be required or appropriate to execute the County's rights and obligations under this Agreement. Any attempted assignment or delegation without the express written consent of the other party, when required, is void and of no force or effect.

8.6 Successors and Assigns; Binding Effect

This Agreement shall be binding upon, and inure to the benefit of, the parties and their respective successors and assigns.

8.7 Governing Law and Venue

This Agreement shall be governed by and construed under the substantive laws of the State of New Mexico, without regard to its choice of law principles. The First Judicial State District Court, Santa Fe County, New Mexico, shall be the exclusive venue for any litigation regarding this Agreement.

8.8 Notices

All notices provided for in this Agreement shall be in writing, addressed to the Association or the County, as the case may be, at the addresses set forth in this Paragraph and may be (a) delivered in person; (b) sent by United States registered or certified mail, return receipt requested; (c) sent by recognized overnight courier or delivery service from which a receipt may be obtained; or (d) sent by facsimile or telefax transmission during regular business hours (9 a.m. to 5 p.m., Monday-Friday, excluding weekends and holidays observed by Santa Fe County).

To the Association: Hyde Park Estates Cooperative Domestic Water Users Association, Inc.
Thomas P. Alesi, President
2000 Paseo Primero
Santa Fe, NM 87501

With copy to: Holland & Hart, LLP
Attn: Mark F. Sheridan & Kylie J. Crandall
110 N. Guadalupe, Suite I
PO Box 2208
Santa Fe, NM 87504

To the County: Santa Fe County Manager
Santa Fe County
102 Grant Avenue
Santa Fe, New Mexico 87504
Facsimile: (505) 995-2740

With copy to: Santa Fe County Utilities Director
424 New Mexico Highway 599 Frontage Road
Santa Fe, New Mexico 87507
Facsimile: (505) 995-2740

The Parties shall have the right to designate different addresses, individuals, and facsimile numbers for the receipt of notice by written notice to the other Party as provided in this Section 8.8.

Notices given in accordance with this Section 8.8 shall be deemed given on the day of delivery, if delivered in person; five days after being mailed, if sent by U.S. mail; the next day, if sent by overnight courier or delivery service; or on the date of facsimile or telefax transmission, if

transmitted by facsimile or telefax during the hours and on the days specified above, and otherwise on the next business day.

8.9 Captions

The headings and captions used with the subsections, sections, articles and schedules of this Agreement are for convenience or reference only and shall not be deemed to modify or limit the provisions of this Agreement.

8.10 Construction

In the event any ambiguity or question of intent or interpretation arises, this Agreement shall be construed as if drafted jointly by the parties and no presumption or burden of proof shall arise favoring or disfavoring either party by virtue of the authorship of any of the provisions of this Agreement.

Any reference to any federal, state, local or foreign law shall be deemed to refer to all amendments, as well as to all rules and regulations promulgated thereunder, unless the context requires otherwise.

Words used herein, regardless of the number and gender specifically used, shall be deemed and construed to include any other number, singular or plural, and any other gender, masculine, feminine or neuter, as the context may require. The word "including" shall mean "included," without limitation.

8.11 Cumulative Remedies

The remedies afforded in this Agreement are cumulative to each other and to all other remedies provided by law.

8.12 No Waiver

Except as otherwise provided herein, no delay of or omission in the exercise of any right, power or remedy accruing to any party as a result of any breach or default by any other Party under this Agreement shall impair any such right, power or remedy; nor shall it be construed as a waiver of or acquiescence in any such breach or default, or any similar breach or default occurring later; nor shall any waiver of a single breach or default be deemed a waiver of any other breach or default occurring before or after that waiver.

8.13 Time of the Essence

Time is of the essence in this Agreement.

8.14 Third Party Beneficiaries

Nothing herein expressed or implied is intended or should be construed to confer upon or give to any person, other than the Parties, any rights or remedies under or by reason of this Agreement.

8.15 Counterparts

This Agreement may be executed in any number of counterparts, each of which shall be an original, but all of which shall constitute one and the same instrument. This Agreement shall be binding upon the parties only when a copy or a counterpart has been signed by each party and delivered to each other party. Signatures, copies and counterparts may be transmitted by mail, facsimile or overnight courier service and when so transmitted are as effective as if a manually-signed, original document had been delivered.

8.17 Indemnification; Removal of Clouds on Title; Right of Rescission.

a) Indemnity. Upon the County's written demand made within one year after the Closing Date, the Association shall defend, indemnify, and hold harmless the County, its officers, employees, and agents against any and all claims, suits, actions, appeals, costs, counsel fees, expenses, damages, judgments and decrees arising out of or relating to this Agreement, including but not limited to claims, suits, actions, and appeals (collectively, "Suits") challenging the validity of this Agreement, alleging trespass or a taking by the County, or otherwise challenging the County's legal title to or right to access, operate, maintain, repair, or replace any part the Assets; *provided*, however, that the Association's duty of indemnity under this Section shall be limited to Suits brought by residents of Hyde Park Estates. The County shall have no obligation under this Agreement to exercise its power of eminent domain.

b) Removal of any Cloud on Title. If the County within one year after the Closing Date provides the Association a written description of any material cloud on the County's right, title or interest in or to the Assets, the Association shall at its sole expense take all appropriate actions to expeditiously remove such cloud(s), which actions may include but are not limited to acquiring deeds or other conveyances from third parties, enforcing existing agreements, or filing suit to quiet title.

c) Association's Right of Rescission. The Association shall have the right to rescind this Agreement in lieu of performing its obligations under Section 8.17(b) above.

d) The County's Right of Rescission. The County shall have the right to rescind this Agreement if the Association refuses to perform its obligations under Sections 8.17(a) or 8.17(b) or if a court of competent jurisdiction determines in a suit brought within one year after the Closing Date that this entire Agreement is invalid or the County lacks the right, title or interest to own, access, or operate a material part of the Assets.

e) Return of the Status Quo Ante. Within six months after either the Association or the County exercising their right of rescission, the Parties shall take all necessary and appropriate actions to return the Parties to the status quo ante existing prior to execution of this Agreement, which actions may include but are not limited to re-conveyance of the Assets and return of funds paid under this Agreement.

8.18 Limitation on County Liability

a) The County's liability under this Agreement and any grant, Assumed Contract, license, or other instrument assigned by the Association to the County pursuant to this Agreement shall be limited to that which is consistent with the County's sovereign immunity and the limitations imposed on county liability under state law, including but not limited to the Bateman Act, NMSA 1978, Section 6-6-11, the New Mexico Tort Claims Act, NMSA 1978, Sections 41-4-1 through 41-4-30, and the Anti-Donation Clause of the New Mexico Constitution, N.M. Const. article 9, section 14.

b) The County shall not be bound by any agreement or grant that obligated the Association to provide water to any person or perform any other service for free or at a discounted rate or fee.

c) The Association has provided notice and explained the terms and conditions of this Agreement to its board and customers, including this Section 8.18, and the Association's board and customers shall be bound by this Agreement.

SANTA FE COUNTY

By: Anna T. Hamilton
Anna T. Hamilton,
Chair, Board of County Commissioners

Date: 4/9/19



ATTEST:

Geraldine Salazar
Geraldine Salazar, Santa Fe County Clerk

Date: 4-9-2019

APPROVED AS TO FORM:

R. Bruce Frederick
R. Bruce Frederick, Santa Fe County Attorney

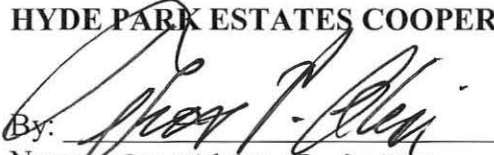
Date: 3-18-19

FINANCE DIVISION APPROVAL:

Erika D. Thomas
Erika D. Thomas, Interim Director


Date: 3-20-19

HYDE PARK ESTATES COOPERATIVE DOMESTIC WATER ASSOCIATION

By: 
Name: THOMAS P. ALESI
Title: PRESIDENT

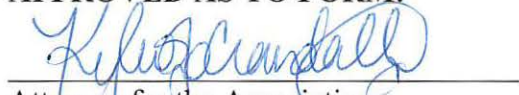
Date: 5/9/19

ATTEST:


Name:
Title: Secretary

Date: May 9, 2019

APPROVED AS TO FORM:


Attorney for the Association

Date: 5.2.19

[Association Acknowledgment on following page]



ACKNOWLEDGEMENT

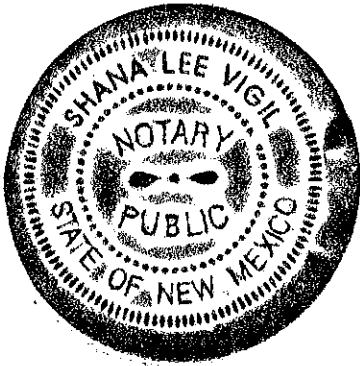
STATE OF NEW MEXICO

COUNTY OF SANTA FE

The foregoing instrument was acknowledged before me on this 9th day of May 2019 2019, by Susan Bloch/Thomas Alesi (name), as Secretary/President (title) of the **Hyde Park Estates Cooperative Domestic Water Association** and on behalf of said Association.

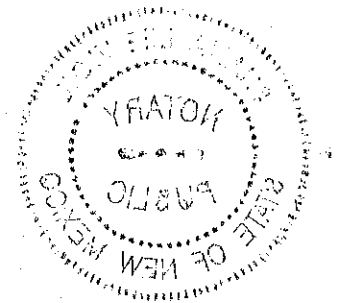
Shana Lee Vigil
Notary Public

My commission expires 5-13-19



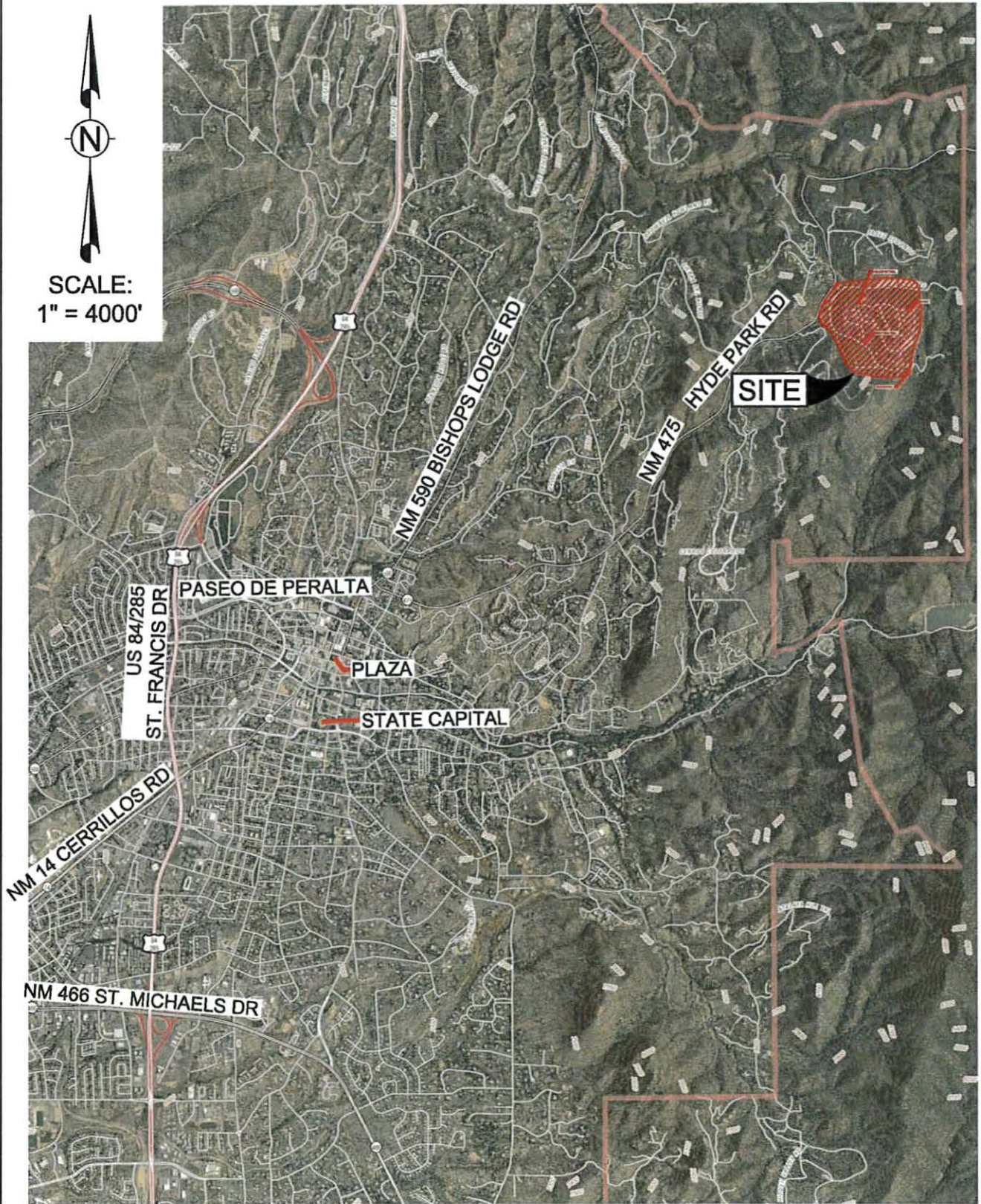
EXHIBITS

- A – Service Area (Site)
- B – Real and Personal Property Included in the Assets.
- C – Real and Personal Property Excluded from the Assets
- D – Assumed Contracts
- E – Easement Agreement – Hyde Park Estates Water System
- F – Owners From Whom Easements Are Required





SCALE:
1" = 4000'



REFERENCE:
USGS Quadrangle Maps Entitled
"SANTA FE, N. MEX" Dated 2011 and
"MCCLURE RESERVOIR, N. MEX" Dated 2011

EXHIBIT A

LOCATION MAP
FIGURE 1

EXHIBIT B
Real and Personal Property Included in the Assets

- (1) All infrastructure, equipment, facilities, and supplies of the Association, not expressly excluded under Exhibit C, including but not necessarily limited to the following:
 - a. Two (2) 30,000 gallon steel water tanks,
 - b. One (1) 7' X 3' X 8' cinder block water tank operation room,
 - c. One (1) cinder block enclosure and gates for the water tanks,
 - d. 12" X 16", frame stucco maintenance shack (former pump control house),
 - e. Six (6) fire hydrants,
 - f. Twelve (12) 4" valves,
 - g. Seventy six (76) electronic read meters, 7/8",
 - h. 76 connection valves,
 - i. All water lines of the Water System, including 9,591 LF of four-inch diameter cast iron pipe and 5099 LF of two-inch diameter pvc pipe, and
 - j. One (1) 4" UV filter.

- (2) Except as excluded on Exhibit C, all right, title and interest in real property, including fee interests, easements and rights of access, wherever located, granted to the Association or its predecessors in interest, including but not necessarily limited to the following:
 - a. Water System Transfer Agreement, filed in the records of the Santa Fe County Clerk at book 458, page 155, dated December 3, 1982, under which Walter J. Keesing d/b/a Hyde Park Estates de Santa Fe transferred the Water System to the Association, including all dedications, easements and other grants described therein but excluding bank accounts.
 - b. The Grant of Easement, filed in the records of the Santa Fe County Clerk at book 343, page 20 dated January 17, 1977 by and between Mel and Lorene Goering and the Association.
 - c. The Grant of Easement, filed in the records of the Santa Fe County Clerk at book 550, page 488 dated May 12, 1986, 1977 by and between the Lazlo Kovacs Productions, Inc. Defined Benefits Pension Trust and the Association.
 - d. The Grant of Easement from Ramon Jose Lopez and Nancy Lopez to Hyde Park Cooperative Domestic Water Association filed in the records of the Santa Fe County Clerk as Instrument No. 1885865-6.
 - e. Grant of Easement from Various Easement Agreements regarding meters and other Water System infrastructure filed in the records of the Santa Fe County Clerk as Instrument Nos. 1884353 - 1884377

- f. Any unrecorded property rights, including those obtained through unrecorded deeds, prescription, or adverse possession; *provided*, however, that the County reserves the right to decline acceptance of such unrecorded property rights.
- (3) All records, contracts, reports and other documents regarding the Water System, including but not limited to technical reports, agreements between the Association and the City of Santa Fe, legal opinions and memoranda (excluding that relating to this Agreement), manuals, invoices, customer accounts, notices, correspondence, and files in the possession of the Association or its officers, contractors or other agents on the effective date of this Agreement.

EXHIBIT C
Excluded Assets

The following Assets shall be retained by the Association and not transferred to the County at Closing:

- A. All water rights.
- B. All water wells, including the Gusher Well (RG-19271-S-6) , the Grey Wolf Well (RG-19271-S-3), the Big Eva Well, the Yellow Cat well, the Alice Ann Well, the Little Eva Well, and the Adam Well.
- C. All property interests, including easements, which are associated with the Association's water wells and are not required to possess, maintain, or operate any portion of the Water System being conveyed to the County. These include, but are not limited to, instrument numbers 1513354 and 286325 filed in the records of the Santa Fe County Clerk for the Gusher well and Yellow Cat well.
- D. All equipment and appurtenances, including submersible pumps, relating to the operation, maintenance or housing of the Association's water wells, but only to these can be disconnected from the Water System being conveyed to the County and are not necessary to its continued operation.
- E. All cash, bank accounts, certificates of deposit, loans, letters of credit, securities, bonds, and any other non-tangible liquid assets of the Association not listed on Exhibits B, C or D.
- F. Accounts receivable.

EXHIBIT D
Assumed Contracts

The County shall assume the following contracts and accounts of the Association at Closing:

- A) All contracts or accounts under which the Association receives water service from the City of Santa Fe.
- B) All contracts or accounts under which the Association receives utility services, including gas and electric.

EXHIBIT E

**EASEMENT AGREEMENT
HYDE PARK ESTATES WATER SYSTEM**

For good and valuable consideration, the sufficiency of which is hereby acknowledged, Santa Fe County ("County") and _____ ("Property Owner," whether singular or plural) enter into this Easement Agreement ("Agreement") as of the last date written below ("Effective Date").

RECITALS

A. Subject to the terms and conditions of an Acquisition Agreement between the County and the Hyde Park Estates Cooperative Domestic Water Association ("the Association"), the County intends to acquire all of the assets comprising the Hyde Park Estates Water System except the Association's water rights, water wells, well houses, and infrastructure relating solely to the operation of the Association's water wells, which the Association will retain. As used in this Agreement, "Water System" means the assets of the Association that the County intends to acquire.

B. If the County acquires the Water System it will be incorporated into the County Water Utility ("Utility"), which will thereafter provide water service within Hyde Park Estates.

C. The County desires to assure that, upon its acquisition of the Water System, the County will have sufficient right, title and interest to operate, maintain, repair, and replace the water lines, tanks, meters, and all other infrastructure of Water System up to and including the service meters (collectively, "Infrastructure").

D. The Property Owner represents that Property Owner is the sole owner of that certain property located at _____ ("Property") within Hyde Park Estates.

E. The purpose of this Agreement is to assure that the County can enter the Property from time to time for the sole of operating, maintaining, repairing, and replacing Infrastructure that may be located on the Property or on adjacent properties within Hyde Park Estates.

NOW, THEREFORE, THE PARTIES AGREE AS FOLLOWS:

1. The forgoing Recitals are incorporated into and made a part of this Agreement by reference.

2. As of the date the County acquires the Water System, the County Utility shall be responsible for providing water service within Hyde Park Estates in accordance with applicable County Utility procedures and policies.

3. As successor to the Association, and subject to Paragraph 3 below, the County shall have a water utility easement giving it the right to enter the Property as may reasonably be

necessary for the sole and exclusive purpose of safely operating, inspecting, testing, maintaining, repairing, or replacing the Infrastructure (collectively, "Easement Rights"). The area of the Property encumbered by the water utility easement ("Easement Area") shall be the minimum necessary to safely and effectively exercise the County's Easement Rights.

4. Reservation by Property Owner/Non-Exclusive Use. All right, title and interest in and to the Easement Area under this Agreement that can be used and enjoyed without interfering with Easement Rights conveyed by this Agreement are reserved to Property Owner; *provided*, however, that the Property Owner shall not erect or maintain any buildings, structure, or other encroachment that may cause damage to the Infrastructure or unreasonably interfere with the County's Easement Rights; and *provided further* that Property Owner shall not develop, landscape, or beautify the Easement Area in any way that would unreasonably or materially increase County's costs of exercising its Easement Rights or of restoring the Easement Area.

5. Restoration. If the surface of the Easement Area or other areas of the Property is disturbed by the County in exercising its Easement Rights, the County shall restore the disturbed area to the condition in which it existed at the commencement of such activities, subject to the following:

5.1 Existing native vegetation will not be restored.

5.2 Buildings, structures, landscaping, encroachments, and any other features within the Easement Area that are subject to the *provisos* set out in Paragraph 4 above, including those existing prior to this Agreement, will not be restored.

6. Prior to the County acquisition of the Water System, the County staff shall have the right to enter the Property at reasonable times for the sole and exclusive purpose of inspecting and testing the Infrastructure. County staff shall present appropriate identification upon request.

7. The water lines connecting the service meters to the dwellings located within Hyde Park Estates belong to the individual property owners and are not part of the Water System Infrastructure.

8. After the County acquires the Water System, the Parties may execute an amendment to this Agreement that describes the Easement Area with greater particularity; *provided*, however, the party requesting the amendment shall bear the cost of preparing any survey or other legal description.

9. To the extent that the Property Owner or Property Owner's predecessor in title granted an easement or other property or contract rights (collectively, "Prior Grant") to the Association regarding the Water System, Property Owner agrees that the County shall obtain all right, title and interest of the Association under the Prior Grant upon the County's acquisition of the Water System. If requested by the County, the Property Owner agrees to execute an assignment or other appropriate instrument formally assigning the Prior Grant to the County.

10. The County's duties under any Prior Grant shall be limited to that which is consistent with the County's sovereign immunity and the limitations imposed on the County under state law, including but not limited to the Batement Act, NMSA 1978, Section 6-6-11, the New Mexico Tort Claims Act, NMSA 1978, Sections 41-4-1 through 41-4-30, and the Anti-Donation Clause of the New Mexico Constitution, N.M. Const. article 9, section 14.

11. The County shall not be bound by any Prior Grant that obligated the Association to provide water to the Property Owner or perform any other service for free or at a discounted rate or fee.

12. This Agreement shall bind and benefit subsequent owners of the Property and constitute a covenant that touches and runs with the land, but shall be subject to termination under Paragraph 10 below. This Agreement shall bind and benefit subsequent owners and operators of the Water System.

13. This Agreement shall be perpetual; *provided*, however, that this Agreement shall terminate automatically on the second anniversary of the Effective Date if the County for any reason has not acquired the Water System before the second anniversary.

14. General Terms:

14.1 This Agreement sets out the entire agreement between the Parties concerning the Infrastructure, and all prior agreements (if any) between the Parties are integrated in or superseded by this Agreement.

14.2 This Agreement shall be construed in accordance with New Mexico State law. In the event of a legal dispute concerning this Agreement, the exclusive venue shall be the First Judicial District State Court, Santa Fe County, New Mexico.

14.3 The parties do not intend to benefit any person who is not a party to this Agreement, and only the Parties to this Agreement shall have the right to enforce its terms and conditions.

PROPERTY OWNER:

_____ (Signature) Date: _____
Name:
Address:
Telephone:
Email:

SANTA FE COUNTY:

By: _____ (Signature) Date: _____
Katherine Miller
County Manager

APPROVED AS TO FORM:

_____ Date: _____
R. Bruce Frederick, County Attorney

EXHIBIT F

Washburn	Parcel_Num	405225728
Dant	Parcel_Num	405238784
Collins	Parcel_Num	99306160
Hiesiger	Parcel_Num	405228544
Strand	Parcel_Num	406002306
Mittleman	Parcel_Num	405221732
Harrison	Parcel_Num	405232702
Millsaps	Parcel_Num	405253603
Reid	Parcel_Num	405253642
Kinlaw	Parcel_Num	405242428
Romero	Parcel_Num	405253590
Cisneros	Parcel_Num	405253599
Spaeth	Parcel_Num	405253615
Clem	Parcel_Num	405246730
Fowler, Laura Lathrop	Parcel_Num	405237760
Fowler, Michael	Parcel_Num	406002298
Watts	Parcel_Num	406002301
Sherr	Parcel_Num	405236602
Perrin	Parcel_Num	405253583
Clema	Parcel_Num	405236256
Fleischaker	Parcel_Num	405236736
Thompson	Parcel_Num	405229824
Garcia	Parcel_Num	405230592
Scherr	Parcel_Num	405236602
Flynn	Parcel_Num	405228160
Lopez	Parcel_Num	405225984

APPENDIX H – MUELLER STUDY

Features

APPLICATIONS: A total route management software system solution for handheld and mobile meter reading, the EZ Reader™ system combines state of the art software with a variety of powerful, lightweight and rugged handheld computers. The software is compatible with the Mueller Systems Street Machine™ 2 Mobile Data Collection Device.

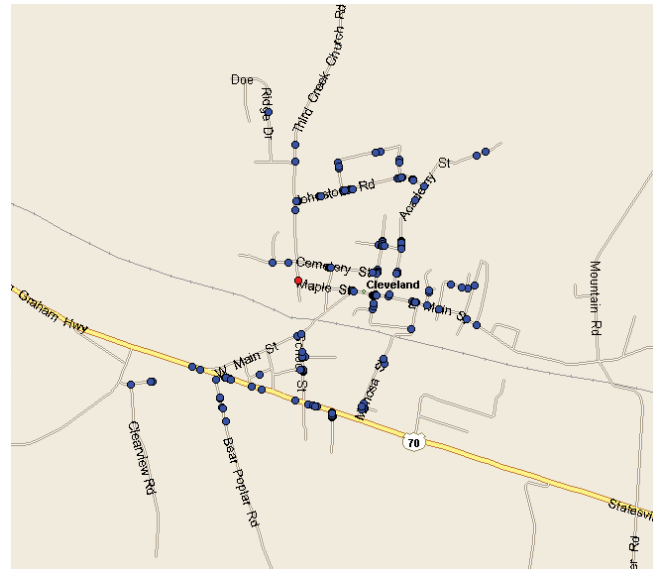
EZ Reader Software is the superior alternative for handheld or mobile utility meter reading. Using the latest technology in software development and the most effective price/performance hardware alternative, EZ Reader Software surpasses the competition with superior functionality, unparalleled flexibility, and exceptional performance making it one of the most comprehensive and easy to use tools on the market.

The EZ Reader System is a complete meter reading application capable of interfacing with any host billing system, including custom developed systems. Its efficiency eliminates unnecessary file duplication, maintenance requirements and opportunities for errors common to many other reading systems. Although a powerful and capable tool for larger utilities, the Hot Rod System is affordable to smaller cities, water districts and electric membership cooperatives.

OPERATION: The EZ Reader Software uses standard ASCII file format data from the host billing software computer. This host download file contains route information about customers, meters and previous meter readings. The interface file then downloads the route data to the EZ Reader Software on the PC. This data is prepared for either visual, touch pad, mobile radio meter reading, in just three mouse clicks. The meter reader then reads the pre-determined route and returns with the data which is uploaded to the EZ Reader Software for processing. Reports and statistics can be run, after which the reading data is ready to be uploaded back to the host billing computer.

CONFORMANCE TO STANDARDS: EZ Reader Software meets the Open Systems Foundation Goals and operates on any IBM compatible PC with Microsoft® Windows XP™ or newer.

Itron® is a registered trademark of Itron Inc., Spokane, WA
Versa Probe™ is a registered trademark of Northrop Grumman, San Diego, CA
Microsoft® is a registered trademark of Microsoft Corporation, Redmond, WA
Windows XP™ is a trademark of Microsoft Corporation, Redmond, WA



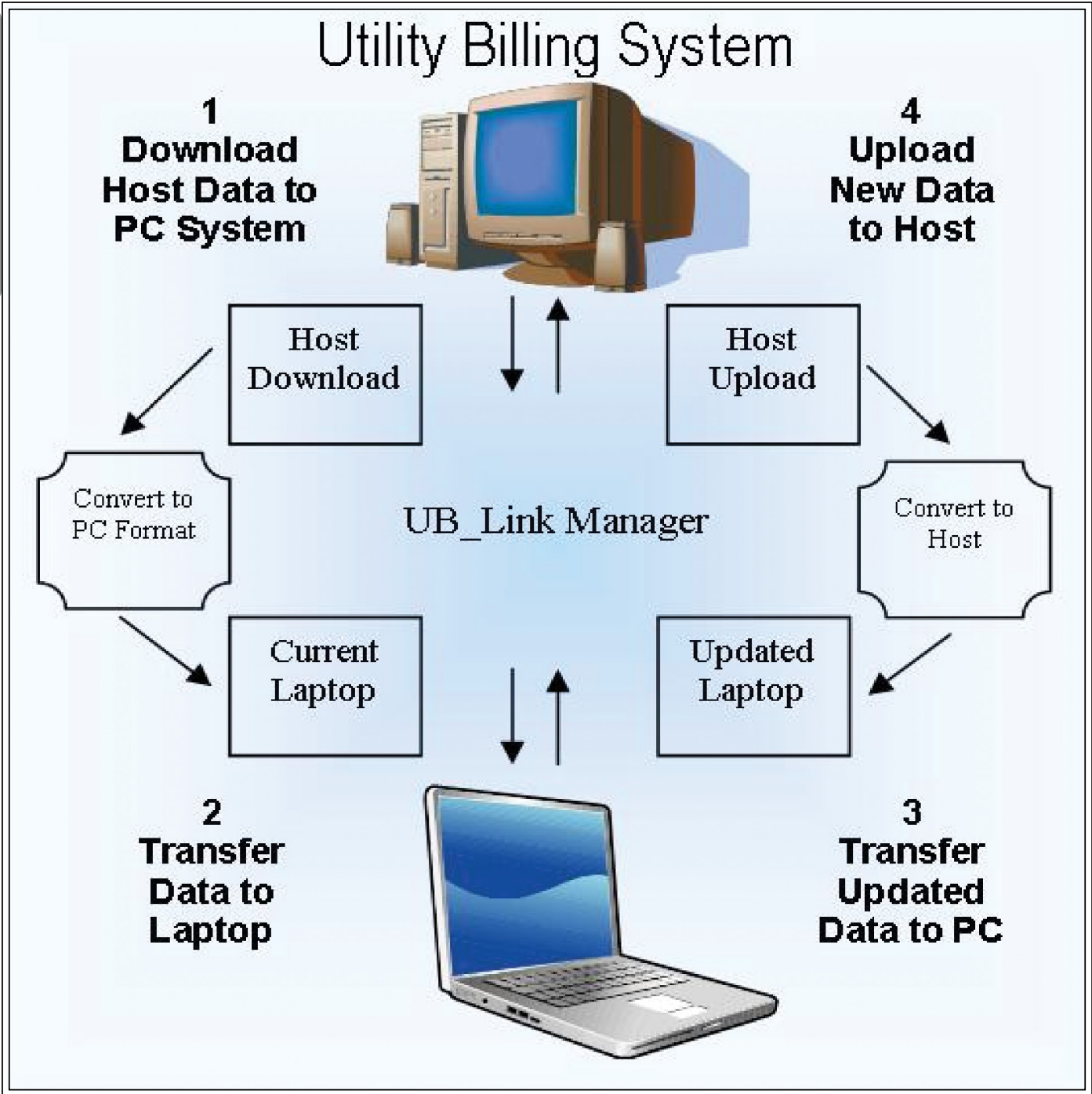
EZ Reader™

Materials and Specifications

- Radio-Read ready interface for the Mueller Systems Hot Rod Mobile AMR System.
- Touch-Read ready interface for Northrop Grumman VersaProbe™.
- Visual-Read ready for keyboard entry of meter readings.
- Accesses data by route, customer name, service location or meter number with either sequential or random access.
- Mapping view permits visual verification of route and readings.
- Un-read feature can screen out completed readings and scan only the unread accounts.
- Notes feature accepts alpha numeric text allowing comments and instructions to be transferred between meter readers and billing administration.
- On-line, context sensitive help.
- Annual maintenance program includes maintenance and software updates.
- Reports and statistics are open to other Microsoft tools such as Excel or Access programs.
- Automatic Re-Sequencing feature for arranging read order in meter reader's preference.

Systems Overview

EZ Reader™



Information on routes, meters, customers etc. is downloaded from the current Utility Billing System and converted to a format compatible with the computer database using EZ Reader. The current files are then loaded onto the appropriate reading devices. This creates the current computer database. The current computer database is then updated with new information through routine

meter reading operations using EZ Reader hand-held / mobile computer systems. The updated database is then loaded back to EZ Reader. The updated database is then converted back to the proper format for uploading to the Utility Billing System.

APPLICATIONS: HbMAG Meter is an electromagnetic flow meter designed for use in the measurement of potable water in applications where a high degree of accuracy is required over a wide range of flow rates and conditions. Hotels, schools, factories, office buildings, apartment buildings, commercial properties and irrigation are all examples of installations where domestic and process water services may have widely varying flow rates and usage profiles. The Hersey HbMAG meter has advanced EMF measurement technology to provide a high degree of maintenance free accuracy over extended periods of deployment. Maximum continuous flow rates may be exceeded by as much as 50% for intermittent periods with virtually no pressure loss; permitting full pipe capacity measurement without damage to the meter.

CONFORMANCE TO STANDARDS: Hersey HbMAG meters have some of the widest flow ranges of any meter on the market. All Hersey HbMAG solid-state meters provide comparable performance, accuracy and pressure loss standards referenced in the latest editions of AWWA Standards C-701 for horizontal turbine meters and C-702 for compound meters. All 3" through 12" HbMAG meters are also available in an FM Approved variant for fire meter use.

CONSTRUCTION: The Hersey HbMAG consists of the epoxy coated outer main case; SST flow tube; EPDM liner; Hastelloy electrodes; and solid-state register. Main cases are made of epoxy coated steel with an EPDM liner. Electrodes are made from Hastelloy C 276. It is low maintenance, delivering long-term performance with minimal cost of ownership.

REGISTER: Permanently sealed LCD register with heat-treated glass lens to eliminate dirt, moisture infiltration and fogging. Displays volume of water measured, flow rate, reverse flow and low battery alarm. Additional communication outputs are available. All Hersey Models have electronic meter reading systems available for increased reading efficiency. (see Meter Reading Systems.)

OPERATION: The Hersey HbMAG is a microprocessor-based water meter with graphical display for optimum customer operation and information. The transmitter drives the magnetic field in the sensor, evaluates the flow signal from the sensor and calculates the volume of liquid passing through the meter. It delivers required information via the integrated solid-state register or communication interfaces as part of a system solution. The intelligent functionality, information and diagnostics ensure optimum meter performance and information to optimize water supply and billing. Water flows straight through an unobstructed body permitting high flow volumes with a virtually no head loss.

MAINTENANCE: The Hersey HbMAG is designed and manufactured to provide long service life with virtually no maintenance required.

CONNECTIONS: ANSI 150 standard end flanges



3" Hersey HbMAG with Integral Register

HbMAG

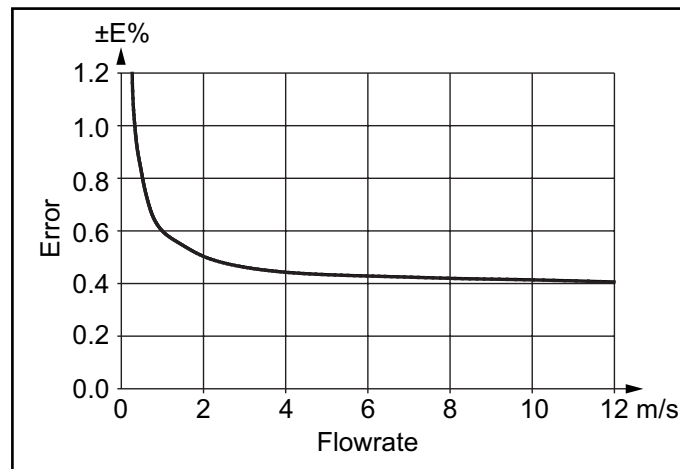
Material and Specifications

MODEL	HbMAG
SIZES	3", 4", 6", 8" 10", 12
	Larger sizes are available. Call Mueller Systems customer care for options.
STANDARDS	IP68/NEMA 6P, NSF-61, Optional FM approval for fire meter use
SERVICE	Measurement of flow in BOTH forward and reverse directions
INSTALLATION	Horizontal or vertical with 5x pipe diameter of straight pipe (same size as meter)
OPERATING FLOW RANGE	See Charts on the following pages
ACCURACY	See Charts on the following pages
MAXIMUM WORKING PRESSURE	175 PSI
TEMPERATURE RANGE	33° F to 140° F water temperature
MEASURING ELEMENT	Time-varying magnetic field
SOLID STATE REGISTER	Permanently sealed IrDA: Standard integrated infrared communication interface with Encoder interface, AMR/AMI RF Modules
BATTERY LIFE	6 Years: Internal Battery Pack 10 Years: External Battery Pack
METER CONNECTIONS	ANSI class 150 standard end flanges
MATERIALS	Maincase – epoxy-coated steel Electrodes – Hastelloy C276 Liner - EPDM
OPTIONS	AMR/AMI Reading Systems

NORMAL FLOW RANGES				
Sizes"	Low Flow	Mid Flow	High Flow	Intermittent High Flow
3"	.5 GPM	2.75 GPM	550 GPM	825 GPM
4"	.75 GPM	4.5 GPM	880 GPM	1320 GPM
6"	1.5 GPM	11.25 GPM	2200 GPM	3300 GPM
8"	2 GPM	17.5 GPM	3465 GPM	5200 GPM
10"	8.75 GPM	28 GPM	5500 GPM	8250 GPM
12"	15 GPM	44 GPM	8800 GPM	13200 GPM

DIMENSIONS		
Sizes"	LENGTH	WEIGHT
3"	7.9"	34 lbs
4"	9.8"	38 lbs
6"	11.8"	63 lbs
8"	13.8"	113 lbs
10"	17.7"	160 lbs
12"	19.7"	198 lbs

METER ACCURACY RANGE	
Low Flow	+/- 5%
Normal Flow Ranges	+/- 0.4%



Standard calibration
 $E = \pm 0.4\%$ of rate ± 2 mm/s

Performance curves are typical only and NOT a guarantee of performance.

Overview



The Hersey HbMAG is a comprehensive meter which provides intelligent information and high performance measurement as well as the easy to install concept taking cost of ownership and customer service to a new level for a utility water meter.

Benefits

Easy to install

- Compact or remote solutions with factory mounted cable and customer setting from factory
- IP68/NEMA 6P enclosure. Sensor can be buried
- Flexible power supply - internal or external battery pack or mains power supply with battery back-up

Superior measurement

- Down to 0.4% maximum uncertainty
- Bi-directional measurement

Long lasting performance/Low cost of Ownership

- No moving parts means less wear and tear
- 6 years maintenance-free operation in typical revenue applications
- Robust construction built for multiple applications

Intelligent information, easy to access

- Advanced information on site
- Data logger
- Advanced statistics and diagnostics
- Add-on communication modules

Application

The Hersey HbMAG has been developed as a standalone water meter for applications within:

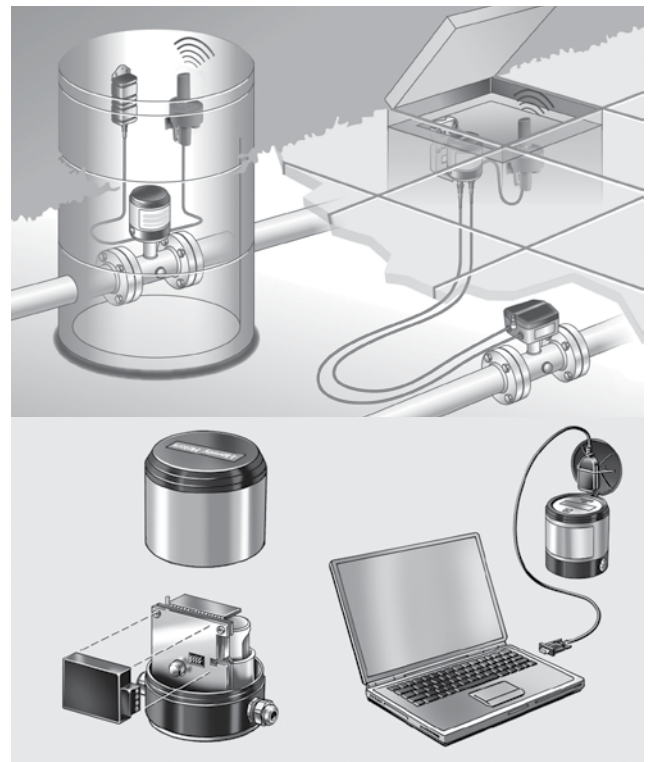
- Distribution networks
- Revenue and bulk metering
- Irrigation
- Fire Meter with optional FM Approval

Design

The Hersey HbMAG is designed with a focus on minimized power consumption.

The product program consists of

- Sensor sizes from 3" to 48"
- Compact and remote installation in IP68/NEMA 6P enclosure and factory-mounted cable
- Hersey Flow Tool PC configuration softwares



Add-on communication module (left), PC-IrDA connection (right)

■ **Function**

The Hersey HbMAG is a microprocessor-based water meter with graphical display and key for optimum customer operation and information both on site and remotely. The transmitter drives the magnetic field in the sensor, evaluates the flow signal from the sensor and calculates the volume passing through. It delivers the required information via the integrated Hersey encoder output as part of Mueller Systems AMR and AMI solutions. Its intelligent functionality, information and diagnostics ensure optimum meter performance and information to optimize water supply and billing.



The Hersey HbMAG with integral battery option provides 6 years battery operation in typical revenue applications.

FEATURES / VERSION	Hersey HbMAG
Measuring frequency in battery power mode	1/15, 1/30 or 1/60 Hz
Output HbMAG	2 FW/RV/AI/CA (max. 50 Hz pulse rate)
Communication	Encoder
Data logger	Yes

Information is accessible via the display whereas all information is accessible via the IrDA communication interface with Hersey software. Data and parameters are registered in a EEPROM. They can all be read, but changing the information demands a software password and a hardware key attached to the printed circuit board.

■ **Technical Specifications**

Meter	
Hersey HbMAG	
Accuracy	Standard calibration: ±0.4% of rate ±2 mm/s
Media conductivity	Clean water > 20 µs/cm
Temperature	
Ambient	-4 ... +140 °F (-20 ... +60 °C)
Media	32 ... +158 °F (0 ... +70 °C)
Storage	-22 ... +158 °F (-40 ... +70 °C)
Enclosure rating	IP68/NEMA 6P; Cable glands mounted requires Sylgard potting kit to remain IP68/ NEMA 6P, otherwise IP67/NEMA 4 is obtained; Factory-mounted cable provides IP68/NEMA 6P
Drinking water approvals	• NSF/ANSI Standard 61 (cold water) USA
Sensor version	3" ... 48"
Measuring principle	Electromagnetic induction
Excitation frequency	
• Battery-powered	3" - 6": 1/15 Hz 8" - 24": 1/30 Hz 28" - 48": 1/60 Hz
• Mains-powered	3" - 6": 6.25 Hz 8" - 24": 3.125 Hz
Flanges	
ANSI 16.5 Class 150 lb	3" - 24": 290 psi (20 bar)
AWWA C-207	28" - 48": PN 10 145 psi
Liner	EPDM
Electrode and grounding electrodes	Hastelloy C276
Grounding straps	Grounding straps are premounted from the factory on each side of the sensor

■ Technical Specifications
Transmitter

Installation	Compact (integral) or Remote with factory-mounted cable 33' (10 m)
Enclosure	Stainless steel top housing (AISI 316) and coated brass bottom. Remote wall mount bracket in stainless steel (AISI 304).
Cable entries	2 x M20 (one gland for one cable of size 0.02 - 0.026 ft (6 - 8 mm) is included in the standard delivery)
Display	Display with 8 digits for visual meter reading information. Index, menu and status symbols for dedicated information
Standard Flow Units	Volume in Gallon and flow rate in GPM Volume in CF and flow rate as GPM Volume in m3 and flow rate in m3/h
Optional display units (Available as an option in place of encoder output)	Volume: m3 x 100, l x 100, G x 100, G x 1000, MG, CF x 100, CF x 1000, AF, Al, kl Flow: m3/min, m3/d, l/s, l/min, GPS, GPH, GPD, MGD, CFS, CFM, CFH
Digital output	2 passive outputs (MOS), individual galvanically isolated Maximum load \pm 35 V DC, 50 mA short circuit protected
Output A function	Programmable as pulse volume – forward – reverse – forward/net – reverse/net
Output B function	Programmable as pulse volume (like output A), alarm
Output	Max. pulse rate of 50 Hz , pulse width of 5, 10, 50, 100, 500 ms
Communication	IrDA: Standard integrated infrared communication interface with Hersey/Sensus Encoder Protocol for Hot Rod, Mi.Net, Itron AMR/AMI Systems
Power supply	Auto detection of power source with display symbol for operation power.
Internal battery pack	2 D-Cell 3.6 V/33 Ah
External battery pack	4 D-Cell 3.6 V/66 Ah
Mains power supply	<ul style="list-style-type: none"> • 12 ... 24 V AC/DC (10 ... 32 V) 2 VA • 115 ... 230 V AC (85 ... 264 V) 2 VA The power supply has 9.8 ft (3 m) power cable for external connection to mains supply (without cable plug) Both mains power supply systems are backed up by an internal D-Cell 3.6 V 16.5 Ah battery pack.
Installation	Integral (compact) or remote with factory mounted cable in 33' lengths with IP68/ NEMA 6P connectors. Connection is made at the transmitter bottom.
Enclosure	Stainless steel top housing (AISI 316) and coated brass bottom. Remote wall mount bracket in stainless steel (AISI 304).
Cable entries	2 x M20 (one gland for one cable of size 0.24 ... 0.31 " (6 ... 8 mm) is included in the standard delivery)

Features

Time and date	Real time clock
Totalizer	2 totalizer: Forward, Reverse, Bidirectional netflow calculation and free selectable start value. 1 customer totalizer, following totalizer 1 setting and resetable via display key or software with logging of date and time
Measurement	
Low flow cut-off	0.05% of high flow or free adjustable
Empty pipe detection	Symbolized in display
Data logger	Logging of 26 records: selectable as daily, weekly or monthly logging
Alarm	Active alarm is indicated on the display
Monitoring	Total hours an alarm has been active Numbers of times the alarm has been activated First time an alarm appears Last time the alarm disappears
Fatal faults	Coil current – Fault in driving magnetic sensor field Amplifier – Fault in signal circuit Check sum – Fault in calculation or handling of data
Warning faults	Low Power – customer selectable battery alarm level or power drop out Flow overflow – Flow in sensor exceeds intermittent high flow Pulse overflow on output A and B – Selected pulse volume is too small compared to actual flow rate and max. output pulse rate. Consumption – saved data logger consumption exceeds customer selected limit on high or low consumption Empty pipe – no water in the pipe/sensor Low impedance - measured electrode impedance below customer low impedance level Flow limit – actual flow exceeds selected high flow limit
Data protection	All data stored in an EEPROM. Totalizers 1 and 2 are backed up every 10 min, statistics every hour and power consumption and temperature measurement every 4 hour. Password protection of all parameters and hardware protection of calibration and revenue parameters.
Battery power management	Optimal battery information on remaining capacity. Calculated capacity includes all consuming elements and available battery capacity is adjusted related to change in ambient temperature. Numbers of power-ups Date and time registered for first and last time power alarm.
Diagnostics	
Continuous self test including	Coil current to drive the magnetic field Signal input circuit Data calculation, handling and storing
Alarm statistics and logging for fault analyzing	Electrode impedance to check actual media contact Flow simulation to check pulse and communication signal chain for correct scaling Number of sensor measurements (excitations) Transmitter temperature (battery capacity calculation) Low impedance alarm for change in media Flow alarm when defined high flow is exceeded Verification mode for fast measure performance check

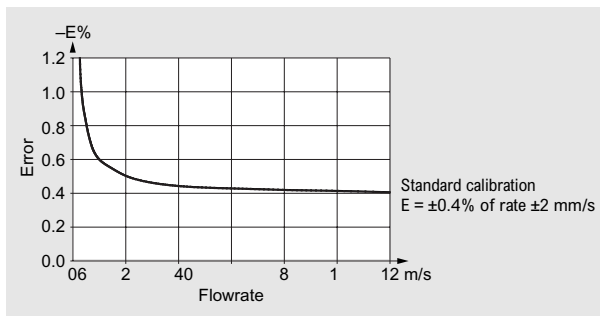
Hersey HbMAG water meter uncertainty

To ensure continuous accurate measurement, flow meters must be calibrated. The calibration is conducted at flow facilities with traceable instruments referring directly to the physical unit of measurement according to the International System of Units (SI). Therefore, the calibration certificate ensures recognition of the test results worldwide, including the US (NIST traceability).

Mueller Systems can provide accredited calibration in the flow range from 0.0001 m³/h to 10 000 m³/h.

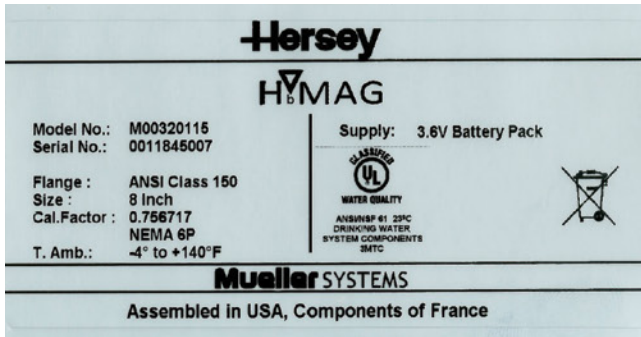
The accredited laboratories are recognized by ILAC MRA (International Laboratory Accreditation Corporation - Mutual Recognition Arrangement) ensuring international traceability and recognition of the test results worldwide.

The selected calibration determines the accuracy of the meter. A standard calibration results in max. $\pm 0.4\%$ uncertainty. A calibration certificate is provided with every sensor and calibration data are stored in the meter unit.



Performance curves are typical only and do not guarantee of performance.

The Label is placed on the side of the display housing. An example of the product label is shown below:



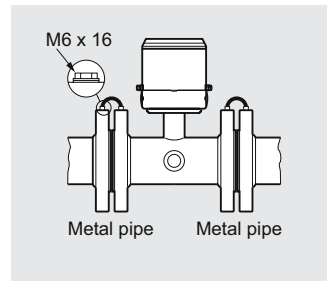
Installation conditions

Please refer to “System information for Hersey HbMAG electromagnetic flow meters”.

Battery packs must be installed with the hanging bracket in upwards direction to reach maximum capacity.

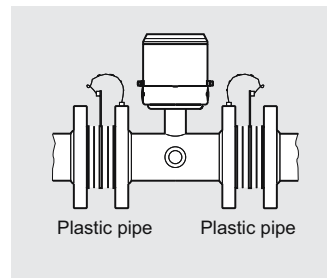
Bonding and grounding

The sensor body must be grounded using grounding/bonding straps and/or grounding rings to protect the flow signal against stray electrical noise and/or lightning. This ensures that the noise is carried through the sensor body and a noise-free measuring area within the sensor body.



Metal pipelines

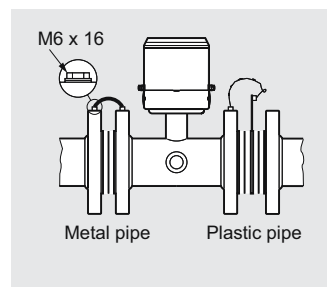
On metal pipelines, connect the straps to both flanges.



Plastic pipelines

On plastic pipelines and lined metal pipes, optional grounding rings must be used at both ends.

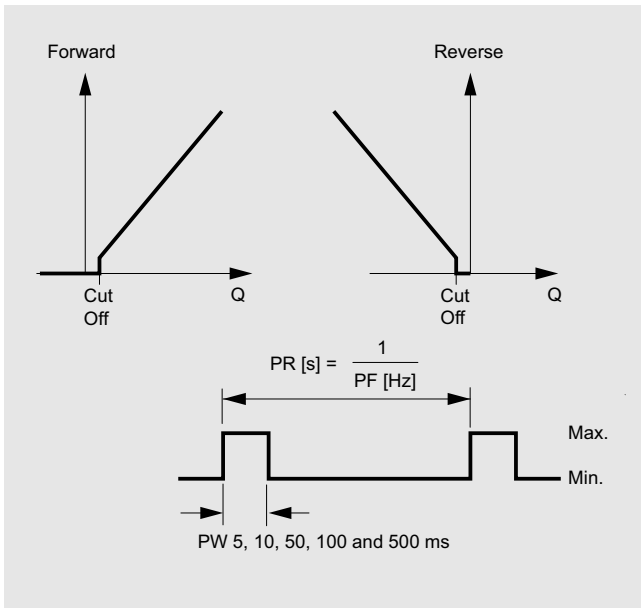
Grounding rings must be ordered separately see grounding ring kit



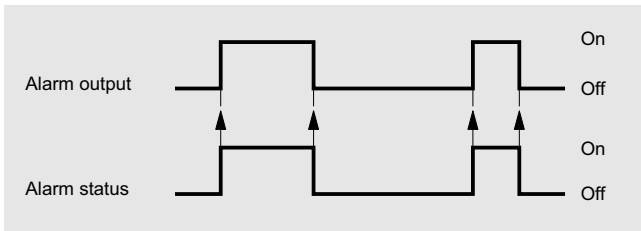
Combination of metal and plastic pipelines

A combination of metal and plastic requires straps for metal pipeline and grounding rings for plastic pipeline.

Output configuration HbMAG



Pulse volume: Output A/B configured as volume per pulse, the output delivers a pulse when the preset volume has passed the selected direction, calculated on forward/reverse or Net forward/reverse flow. The volume per pulse is freely scalable, from 0.0001 to 10 000 meter-unit per pulse. PR = pulse rate and PF = pulse frequency.

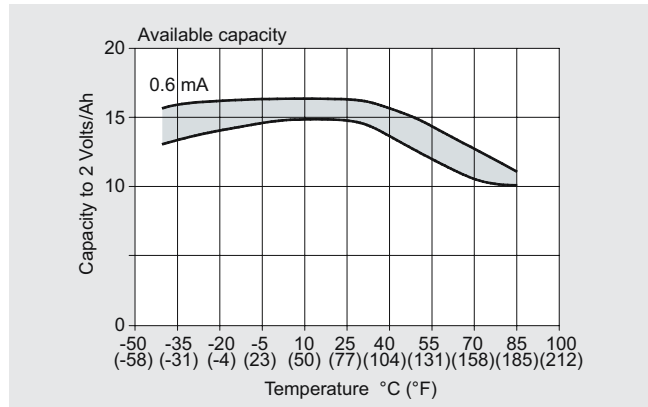


Alarm: The alarm will follow the internal alarm status.

Battery operation time and calculation

The battery operation time depends on the connected battery pack as well as the operation condition of the meter.

HbMAG calculates the remaining capacity every 4 hours and includes all consuming elements. Calculation compensates for temperature influence on battery capacity (drawing).



The effect from other temperatures can be seen from the figure. A variation in temperature from 15 °C to 55 °C (59 to 131 °F) reduces the capacity by 17% in the table from 15 Ah to 12.5 Ah.

At typical revenue scenario of expected battery operation time can be seen in the table.

The measurement for calculating the rest capacity of the battery life time is only completed if the system has no active fatal faults or the empty pipe is active. Maximum battery specification is 10 years operation.

Scenario - Revenue application

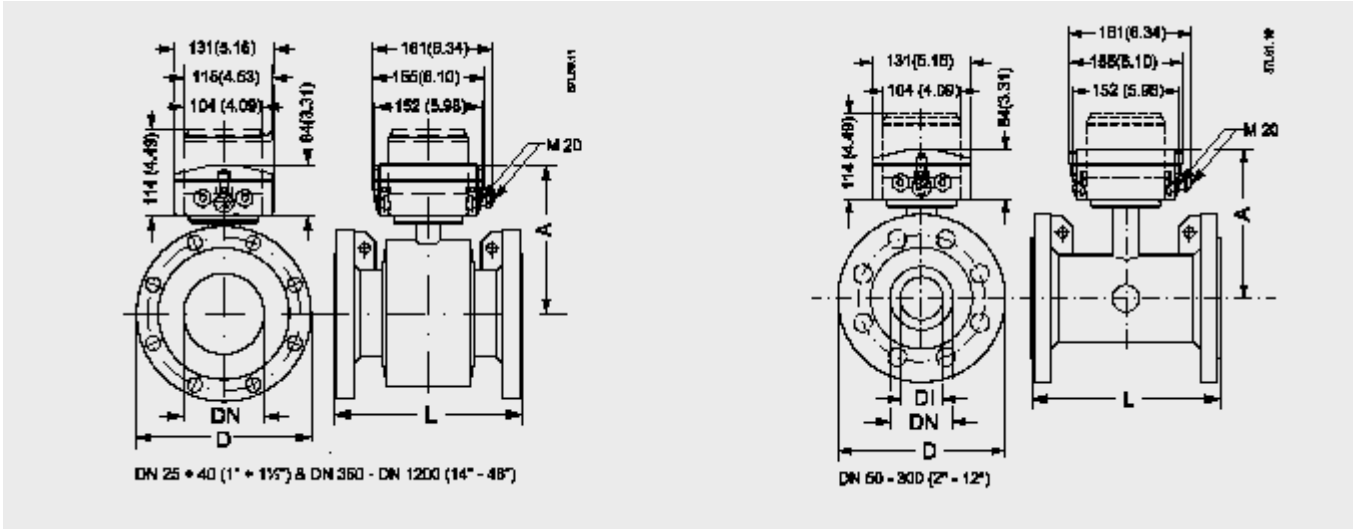
Output A	Pulse rate max. 10 Hz
Output B	Alarm or call-up
Meter dialog	1 hour per month
Add-com	None
Temperature profile	<ul style="list-style-type: none"> • 5% at 32 °F (0 °C) • 80% at 59 °F (15 °C) • 15% at 122 °F (50 °C)

Battery lifetime (subject to the assumptions mentioned above)

Excitation frequency (24 h operation)		1/60 Hz	1/30 Hz	1/15 Hz	1/5 Hz	1.5625 Hz	3.125 Hz	6.25 Hz
Two D-Cell battery 33 Ah Internal battery pack	3" - 8"	8 years	8 years	6 years	40 months	8 months	4 months	2 months
	10" - 24"	8 years	6 years	4 years	20 months	4 months	2 months	NA
	28" - 48"	6 years	4 years	2 years	1 year	2 months	NA	NA
Four D-Cell battery 66 Ah External battery pack	3" - 8"	N/A	10 years	10 years	80 months	16 months	8 months	4 months
	10" - 24"	N/A	10 years	10 years	40 months	8 months	4 months	NA
	28" ... 48"	10 years	8 years	4 years	2 years	4 months	NA	NA

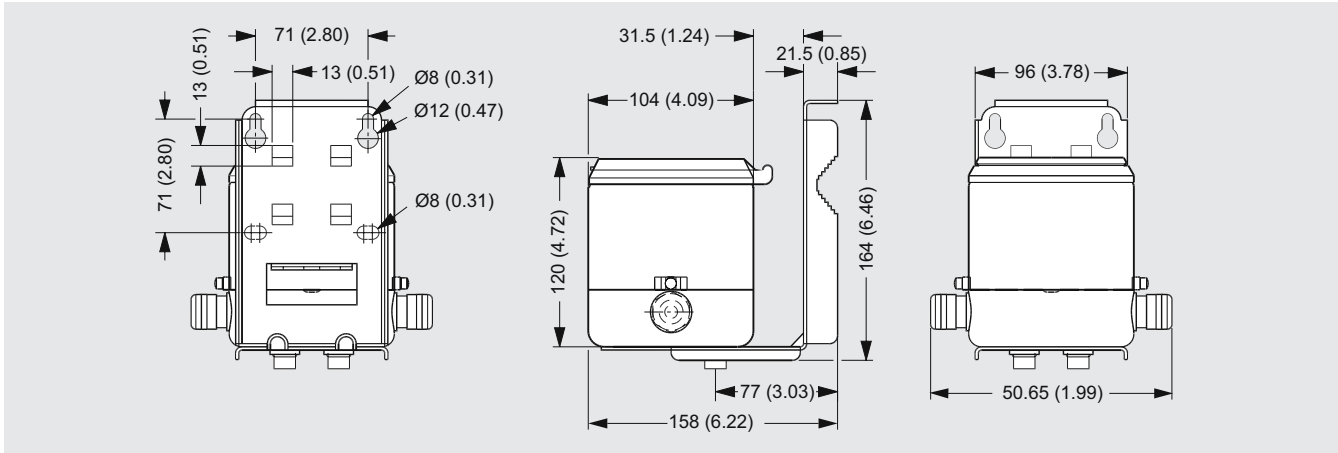
External battery pack can be used as battery backup for mains power supply.

■ Dimensional drawings



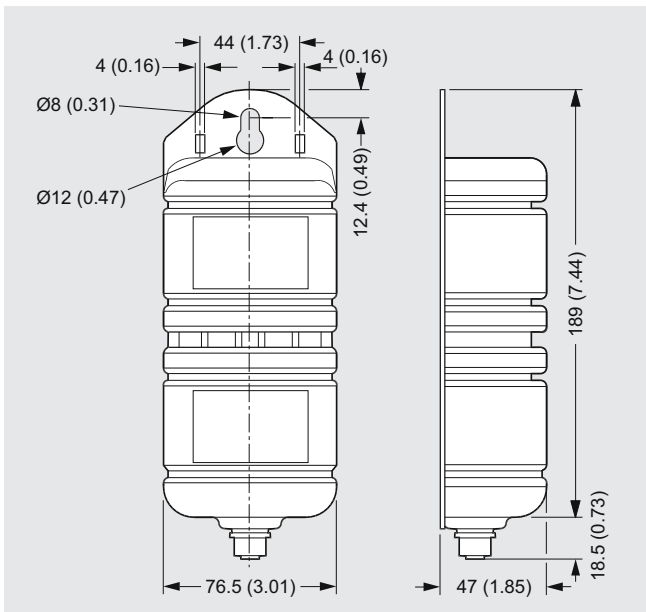
HbMAG

Remote version



Dimensions in mm (inch), weight 3.5 kg (8 lbs)

External battery pack

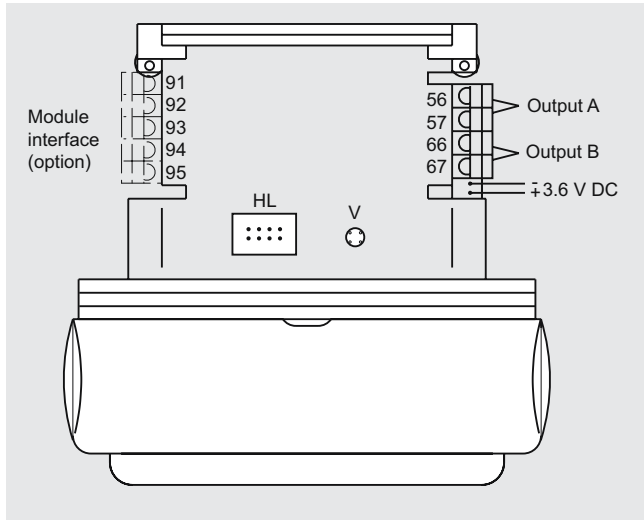


Dimensions in mm (inch), weight 2.0 kg (4.5 lbs)

Battery pack has to be mounted in upwards position to ensure maximum battery capacity.

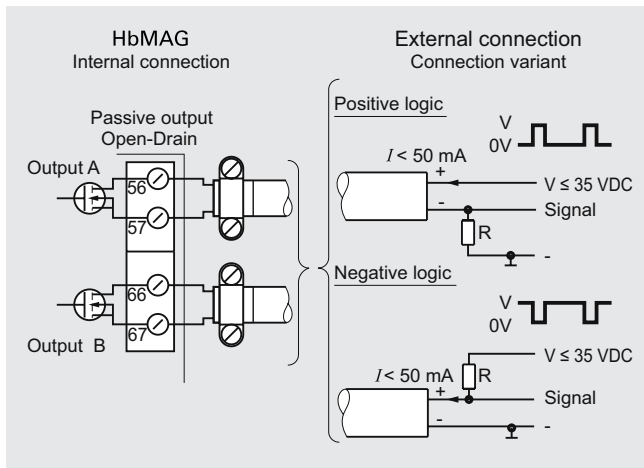
■ **Schematics**

Electrical installation and pulse output – Connection diagram



HL = Hardware lock key connection
 V = Push button for verification mode

Pulse wire connection



The pulse output can be configured as volume, alarm or call-up. The output can be connected as positive or negative logic.

R = pull up/down is selected in relation to the Vx power supply and with a max. current I of 50 mA.

Use shielded cable to avoid EMC problems. Make sure the shield is correctly mounted under the cable clamp (no pig tail).

Mi.Net Mobile Collector/Transceiver

Features

APPLICATIONS: The Mueller Systems **Mi.Net** Mobile Collector/Transceiver is a high performance, vehicle based AMR/AMI transceiver. It is designed to collect water meter data via radio frequency while driving a meter route at posted speed limits in AMR mode. When used in conjunction with the **Mi.Net** AMI system, the Mobile Transceiver can be used as a disaster recovery device to obtain meter data from stranded assets. The complete **Mi.Net** Mobile hardware package includes the radio transceiver, magnetic antenna, and all cable connections. Implementation of a mobile meter reading solution like **Mi.Net** Mobile ensures significant performance improvements in reading efficiency, data collection, customer satisfaction and cash flow for utilities.

OPERATION: The **Mi.Net** Mobile Collector/Transceiver can be temporarily or permanently mounted in any vehicle. Once initialized, it operates quietly in the background and transfers data to a computer of the customer's choice. The **Mi.Net** Mobile Collector/Transceiver receives data on multiple discreet frequencies for secure and reliable data processing. During the reading process, the technician can view a number of route progress screens which include route mapping with representations of all meter locations, tabular screens depicting all meters, meters remaining to be read, collected meter readings and route performance overview. At the end of the collection period, the data is uploaded via the EZ Reader™ route management software into the utility's billing software with just a few clicks of a mouse. A standard series of reports are available for viewing performance of the system, the status of all event and duration codes, battery health, and past high leaks and backflow events.

PERFORMANCE: The **Mi.Net** Mobile Collector/Transceiver receives power via the vehicle auxiliary power outlet and a USB connection provides data interchange with the laptop. A sensitive magnetic antenna mounted on the vehicle's roof provides the basis for all radio frequency (RF) communication with Mueller Systems radios. Meter information is received and processed as it is transmitted to ensure continuous high performance data capture on multiple receiver channels of the **Mi.Net** Mobile Collector/Transceiver. The meter reader collects all RF data by simply driving past the meters equipped with Mueller Systems Hot Rod transmitters or Mi.Node M units. The system also provides the option of a complete two way interface for transmission of commands to Mi.Node M radios.

CONFORMANCE TO STANDARDS: The system is FCC Certified for operation in the United States. It is fully compliant with FCC Part 15 and no FCC license is required for operation.

CONSTRUCTION: The **Mi.Net** Mobile Collector/Transceiver is small, lightweight and encased in rugged thermoplastic with rubber protective corners for protection. All internal electronics are shielded against electromagnetic interference. Connection to the laptop, antenna, and power are accomplished on the back of the unit. All connections are clearly marked for operational efficiency and ease of installation. LED lights on the front of the unit confirm power, RF reception, and temperature status.



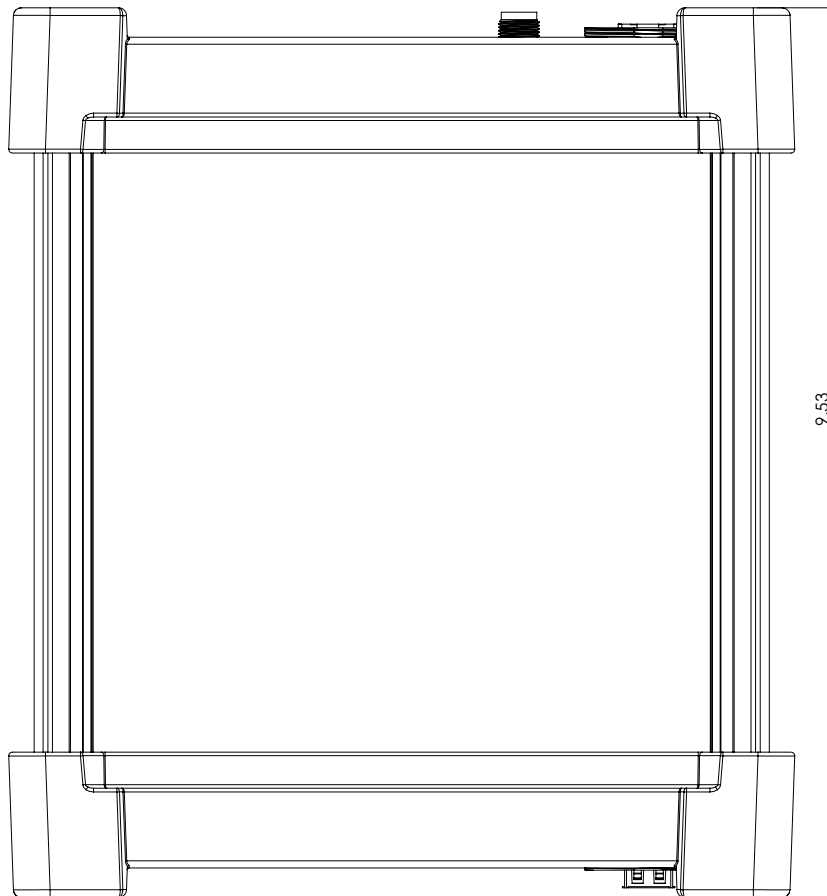
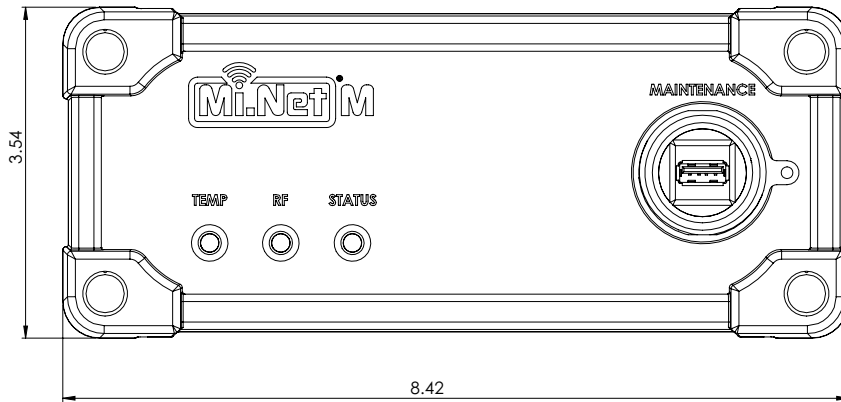
Mi.Net Transceiver

Mi.Net Mobile Collector/Transceiver

Materials and Specifications

RADIO FREQUENCY	Operates on 902 to 928MHz (No FCC license required)
PC OPERATING SYSTEM	Windows 7 or newer
OPERATING SOFTWARE	EZ Reader Route Management Suite
RECEIVER POWER SUPPLY	Powered via vehicle power outlet; 12VDC
RECEIVER DIMENSIONS	L: 9.5" W: 8.4" H: 3.5"
RECEIVER WEIGHT	6 lbs (approximately)
ANTENNA HEIGHT	16" Magnetic Mount
TWO WAY COMMUNICATION	FCC LICENSE EXEMPT (2 way functionality anticipated September, 2017)
OPTIONS	VESA Vehicle Mounting Bracket
OPERATING TEMPERATURE	-40°F to + 122°F (-20°C to + 50°C)
STORAGE TEMPERATURE	-40°F to + 176°F (-20°C TO + 80°C)

Mi.Net Mobile Collector/Transceiver Dimensions



Mi.Net® M System

Mi.Node M Meter Mobile/Fixed transceiver

Mueller SYSTEMS

Features

TWO WAY COMMUNICATIONS: The Mueller Systems Mi.Node M meter transceiver provides a direct connection to all Hersey water meters equipped with a Translator® or SSR encoder register. The primary function of the Mi.Node transceiver is to provide full, two way communications in either the **Mi.Net** mobile system or fixed network environment.

SYSTEM COMPONENTS: Information retrieved from a water meter is stored temporarily within the Mi.Node transceiver's internal memory. As a default, the Mi.Node transceiver will transmit hourly meter data at a predetermined time once per day to the Mi.Hub collector in fixed network mode and bubble up every 6 seconds to be read via a mobile collector. On demand reads to the Mi.Node transceiver can be requested at any point in time and are typically delivered within seconds. For fixed network applications, this data is sent to a Mi.Hub collector via an unlicensed radio frequency and then relayed to the **Mi.Net system** host server for analysis and storage. In a mobile application, the data is retrieved by a mobile collection transceiver and that data is then uploaded to the server back at the office. The Mi.Node transceiver utilizes advanced noise filtering technology that allow the Mi.Net system to maximize range while keeping infrastructure to a minimum. Multiple routing options for each Mi.Node transceiver ensure that the data will be retrieved by the server.

CONSTRUCTION: The Mi.Node transceiver incorporates multiple moisture barriers to eliminate concerns over moisture intrusion even in meter box environments. An o-ring sealed thermoplastic enclosure, coated electronic board and potting compound provide a watertight package that permits Mueller Systems to offer a 20 year warranty on the Mi.Node transceiver. A large lithium ion battery provides plenty of power over the life of the transceiver.

SCALABLE AND UPGRADABLE: The various models of Mi.Node meter transceivers allow the **Mi.Net** system to provide robust and efficient AMI, and water conservation solutions for all types of residential and commercial applications.

The Mi.Node transceiver's functionality can be upgraded remotely by issuing a broadcast demand. A firmware upgrade made over the **Mi.Net** system network allows the Mi.Node transceivers to be upgraded autonomously. All system Mi.Node transceivers can be scheduled for an upgrade at one time and the system will notify the user when the process is complete.

The Mi.Node transceiver seamlessly connects directly to the Mueller Remote Disconnect (RDM) meter for easy but secure actuation of the valve through the user interface and can be actuated in the field or through the AMI network.



Mi.Node M Transceiver

Materials and Specifications

Interfaces with most domestic meter manufacturers standard encoded protocol
Logs and stores 105 days of hourly data meter data in internal memory
Automatically detects encoder meter type connected
No external power supply required for operation
Notifies the system of low battery level for preemptive maintenance
RF antenna contained inside Mi.Node transceiver enclosure
FCC compliant
Mi.Node wire lengths To Translator 5', 15', or 25'
Power Source D Cell Lithium Battery
Transmit Frequency 902 Mhz – 928 Mhz
Data Integrity Verified with every data message
Temperature Range: -40°F to + 158°F (-40°C to + 70°C)
Humidity:0% - 100% condensing
Dimensions 6-5/8" high x 2-15/16" wide x 3-3/8" deep

Solid State Meter

Sizes 5/8" x 3/4" and 3/4" Short; 3/4" Long; and 1"

APPLICATIONS: The Mueller Systems solid state meter (SSM) is available in 5/8" X 3/4" through 2" sizes. The SSM meter provides 8 digits of granular data for visual reads and 8 digits in encoded electronic format for use in Mueller Systems Mi.Net AMR/AMI applications. The meter can be used in any residential or commercial application where a high degree of accuracy at low flow rates is important.

Construction: The SSM meter utilizes a low lead copper alloy body with a polymer measuring tube and patented stainless steel reflectors. A heat treated glass lens and polymer lid and surround provide protection for the liquid crystal display. 3.6 volt lithium batteries provide power for the processor for 20 years of life. All internal electronics are potted to prevent water intrusion in the toughest environments.

Operation: The SSM meter utilizes ultrasonic measurement technology to provide outstanding accuracy across a broad flow range with extremely low pressure loss. The static meter design means there are no moving parts inside the meter so it will not degrade in accuracy over the life of the meter due to mechanical wear, providing exceptional revenue for years to come.

With starting flow rates as low as 0.017 GPM and ultra-low flow accuracy of 95% at 0.05 GPM on the 5/8' X 3/4" and 3/4" short sizes, the SSM is capable of wringing every drop of revenue from your system and detecting the smallest leaks and backflow conditions. The stainless steel reflectors and measuring tube design channel water over the reflectors to keep them free of debris and increase the velocity of the water as it passes through the tube, contributing to the high degree of meter accuracy.

The display provides large numerals and icons that permit verification of the 8 digit meter volume as well as direction of flow, error and alarm status, and battery life. A unique, never duplicated 8 digit serial number on the SSM meter faceplate and lid identifies it as the basis for all systems communication. The register face plate and housing provide visual information specific to the registration units, model, size, date of manufacture, and billing units, to provide verifiable and retrievable data in the event it is required.

CONFORMANCE TO STANDARDS: Mueller Systems SSM meter complies with AWWA C-700 requirements for accuracy and odometer wheel height as well as the American Standard Code for Information Interchange or ASCII.

OPERATION: When interrogated by a Mueller Systems AMR/AMI device, the SSM meter communicates the unique 8 digit serial number and 8 digit electronic reading in ASCII format where it can be recorded and maintained within the reporting structure of the AMR/AMI system. In the event that field testing is required, an optical button located on the display faceplate can be utilized to place the meter in test mode which provides excellent resolution for testing purposes.

MAINTENANCE: The Mueller Systems SSM meter is designed and manufactured to provide a 20 year service life with virtually no maintenance required. Meter lids are available as replacement components in the event of vandalism or the need for meter retrofits.



SSM 5/8" X 3/4" - 1

**Mueller Systems Solid State Meter
5/8" X 3/4" - 1"**

Materials and Specifications

MODEL	Solid State Meter (SSM)
REGISTER TYPE	Solid State Encoder Register
SIZES	5/8" through 2" Ultrasonic Meters
STANDARDS	Manufactured and tested to meet or exceed all applicable accuracy and pressure loss requirements of the AWWA C-700 standard and the American Standard Code for Information Interchange (ASCII)
TEMPERATURE OPERATING RANGE	34°F to 158°F
STORAGE TEMPERATURE RANGE	-4°F to 158°F
WATER TEMPERATURE RANGE	34°F to 140°F
CONNECTION OPTIONS	18" Nicor Connector, 5' or 25' flying lead wire, with factory potted connections
MATERIALS	Processor/register housing and lid - thermoplastic; Register lens - heat treated, tempered glass; LCD, polymer measuring tube, SST reflectors
AMR/AMI COMPATIBILITY	Mi.Net AMR/AMI system, and other AMR/AMI systems that can utilize the standard 8 digit encoder protocol output.

GENERAL TECHNICAL DATA

	5/8" – 3/4" – 1"
Medium temperature range	°F 34 ... 122
Ambient operating temperature	°F 34 ... 158
Ambient storage temperature	°F -4 ... +140 (>90° F max. for one hour)
Maximum pressure	psi 200
Power Supply	3.6 VDC lithium battery
Battery Lifetime	20 years
Interfaces	Industry standard Encoder protocol, ASCII output for compatibility with all AMR/AMI systems
Data Storage	Alarms and consumption values
Protection class	IP 68

TECHNICAL DATA DISPLAY

	5/8" – 3/4" – 1"
Display Indication	LCD, 8-digit
Units	Flow and volume (GPM, gal, Ft ³)
Values displayed	Volume - flow - reverse flow - water temperatures - display test - error and alarm status - battery lifetime
Values transmitted	8 digit electronic resolution only

APPROVAL

	5/8" – 3/4" – 1"
NSF	Complies with NSF/ANSI Standard 61, Annex F/G
AWWA	Meets or exceeds applicable sections of the AWWA/ANSI C700 Standards
FCC	Complies with FCC part 15 B

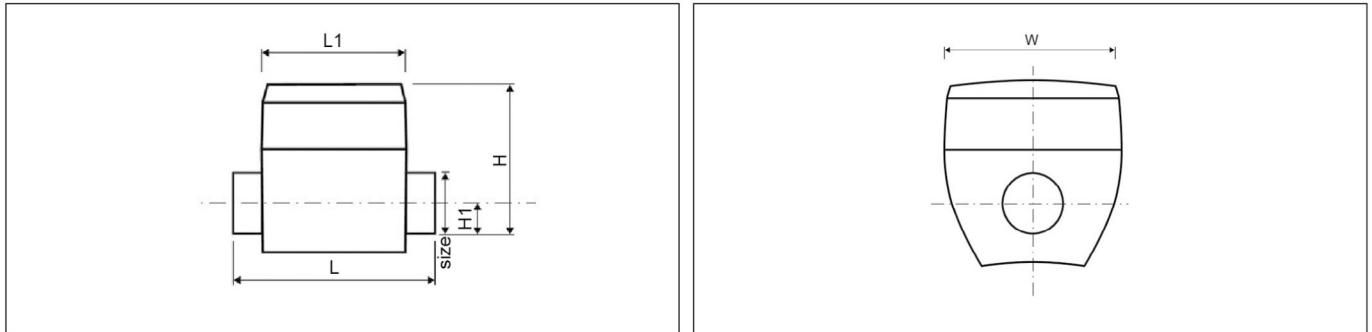
MATERIAL

	5/8" – 3/4" – 1"
Measuring pipe	Lead-free copper alloy "CUPHIN®"
Register Housing	Engineered Polymer
Transducers	Composite
Reflectors	Stainless steel

Solid State Meter

Sizes 5/8" x 3/4" and 3/4" Short; 3/4" Long; and 1"

DIMENSIONS

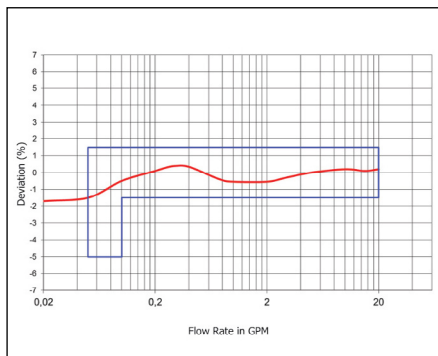


SSM 5/8" X 3/4" -1

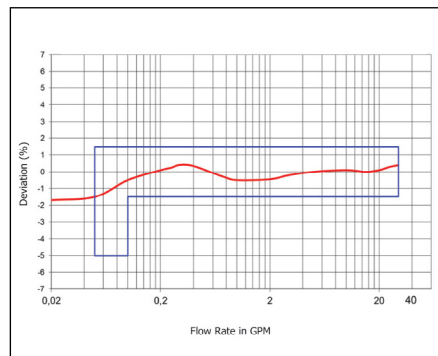
SIZE			5/8" X 3/4"	3/4" S	3/4" L	1"
LAY LENGTH	L	INCH	7.5"	7.5"	9.0"	10.75"
Register Length	L1	INCH	3.5"	3.5"	3.5"	3.5"
Register width	W	INCH	3.7"	3.7"	3.7"	3.7"
Height to center of pipe	H	INCH	4.0"	4.0"	4.0"	4.2"
Height to center of pipe	H1	INCH	1.3"	1.3"	1.3"	1.4"
Nominal thread size			1"-11.5 NPSM	1"-11.5 NPSM	1"-11.5 NPSM	1.25"-11.5 NPSM
Net weight		Lb.	2.8	2.8	3.1	3.5

TYPICAL FLOW CHARTS

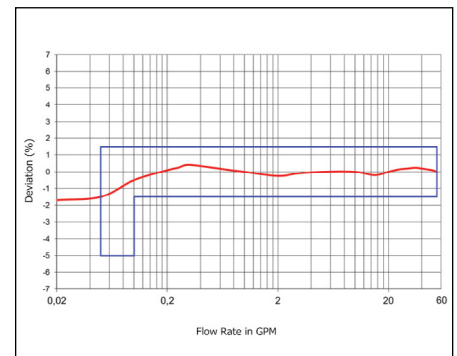
Typical Flow Chart 5/8" Mueller Systems SSM



Typical Flow Chart 3/4" Mueller Systems SSM



Typical Flow Chart 1" Mueller Systems SSM



TECHNICAL DATA

SIZE			5/8" X 3/4"	3/4" S	3/4" L	1"
LAY LENGTH	L	INCH	7.5	7.5	7.5	10.75
Operating Flow Range		GPM	0.1 - 20	0.1 - 30	0.1 - 30	0.4 - 55
Low Flow Range		GPM	0.05 - 0.1	0.05 - 0.1	0.05 - 0.1	0.25 - 0.4
Operating Range accuracy		%	±1.5	±1.5	±1.5	±1.5
Low Flow Range accuracy		%	-5 / ±1.5	-5 / ±1.5	-5 / ±1.5	-5 / ±1.5
Pressure Loss			2.0 psi at 15 GPM	2.0 psi at 15 GPM	2.0 psi at 15 GPM	1.5 psi at 25 GPM
Operating Performance	In the temperature range of 45 to 85° F, meter consumption measurement is accurate to ±1.5% over the normal flow range (reference: approved test bench, ISO9001 certified).					

Solid State Meter Sizes 1½" & 2"

APPLICATIONS: The Mueller Systems solid state meter (SSM) is available in 5/8" X 3/4" through 2" sizes. The SSM meter provides 8 digits of granular data for visual reads and 8 digits in encoded electronic format for use in Mueller Systems Mi.Net AMR/AMI applications. The meter can be used in any residential or commercial application where a high degree of accuracy at low flow rates is important.

Construction: The SSM meter utilizes a low lead copper alloy body with a polymer measuring tube and patented stainless steel reflectors. A heat treated glass lens and polymer lid and surround provide protection for the liquid crystal display. 3.6 volt lithium batteries provide power for the processor for 20 years of life. All internal electronics are potted to prevent water intrusion in the toughest environments.

Operation: The SSM meter utilizes ultrasonic measurement technology to provide outstanding accuracy across a broad flow range with extremely low pressure loss. The static meter design means there are no moving parts inside the meter so it will not degrade in accuracy over the life of the meter due to mechanical wear, providing exceptional revenue for years to come.

With ultra-low flow accuracy of 95% at 0.08 GPM on the 1-1/2" sizes, the SSM is capable of wringing every drop of revenue from your system and detecting the smallest leaks and backflow conditions. The stainless steel reflectors and measuring tube design channel water over the reflectors to keep them free of debris and increase the velocity of the water as it passes through the tube, contributing to the high degree of meter accuracy.

The display provides large numerals and icons that permit verification of the 8 digit meter volume as well as direction of flow, error and alarm status, and battery life. A unique, never duplicated 8 digit serial number on the SSM meter faceplate and lid identifies it as the basis for all systems communication. The register face plate and housing provide visual information specific to the registration units, model, size, date of manufacture, and billing units, to provide verifiable and retrievable data in the event it is required.

CONFORMANCE TO STANDARDS: Mueller Systems SSM meter complies with AWWA C-700 requirements for accuracy and odometer wheel height as well as the American Standard Code for Information Interchange or ASCII.

OPERATION: When interrogated by a Mueller Systems AMR/AMI device, the SSM meter communicates the unique 8 digit serial number and 8 digit electronic reading in ASCII format where it can be recorded and maintained within the reporting structure of the AMR/AMI system. In the event that field testing is required, an optical button located on the display faceplate can be utilized to place the meter in test mode which provides excellent resolution for testing purposes.

MAINTENANCE: The Mueller Systems SSM meter is designed and manufactured to provide a 20 year service life with virtually no maintenance required. Meter lids are available as replacement components in the event of vandalism or the need for meter retrofits.



SSM 1.5" & 2"

**Mueller Systems Solid State Meter
Sizes 1½" & 2"**

Expected availability for 1.5" and 2" SSM meters is second quarter of 2018.

Materials and Specifications

MODEL	Solid State Meter (SSM)
REGISTER TYPE	Solid State Encoder Register
SIZES	5/8" through 2" Ultrasonic Meters
STANDARDS	Manufactured and tested to meet or exceed all applicable accuracy and pressure loss requirements of the AWWA C-700 standard and the American Standard Code for Information Interchange (ASCII)
TEMPERATURE OPERATING RANGE	34°F to 158°F
STORAGE TEMPERATURE RANGE	-4°F to 158°F
WATER TEMPERATURE RANGE	34°F to 140°F
CONNECTION OPTIONS	18" Nicor Connector, 5' or 25' flying lead wire, with factory potted connections
MATERIALS	Processor/register housing and lid - thermoplastic; Register lens - heat treated, tempered glass; LCD, polymer measuring tube, SST reflectors
AMR/AMI COMPATIBILITY	Mi.Net AMR/AMI system, and other AMR/AMI systems that can utilize the standard 8 digit encoder protocol output.

GENERAL TECHNICAL DATA

	1.5" and 2"
Potable water temperature range	°F 34 ... 122
Ambient operating temperature	°F 34 ... 158
Ambient storage temperature	°F -4 ... +140 (>90° F max. for one hour)
Maximum pressure	psi 300
Power Supply	3.6 VDC lithium battery
Battery Lifetime	20 years
Interfaces	Industry standard Encoder protocol, ASCII output for compatibility with all AMR/AMI systems
Data Storage	Alarms and consumption values
Protection class	IP 68
Operating performance	In the temperature range of 45 to 85° F, meter consumption measurement is accurate to ±1.5% over the normal flow range (reference: approved test bench, ISO9001 certified).

TECHNICAL DATA DISPLAY

	1.5" and 2"
Display	LCD, 8-digit
Units	Flow and volume (GPM, gal, Ft³)
Values displayed	Volume - flow - reverse flow - water temperatures - display test - error and alarm status - battery lifetime
Values transmitted	8 digit electronic resolution only

APPROVAL

	1.5" and 2"
NSF	Complies with NSF/ANSI Standard 61, Annex F/G
AWWA	Meets or exceeds applicable sections of the AWWA/ANSI C700 Standards
FCC	Complies with FCC part 15 B

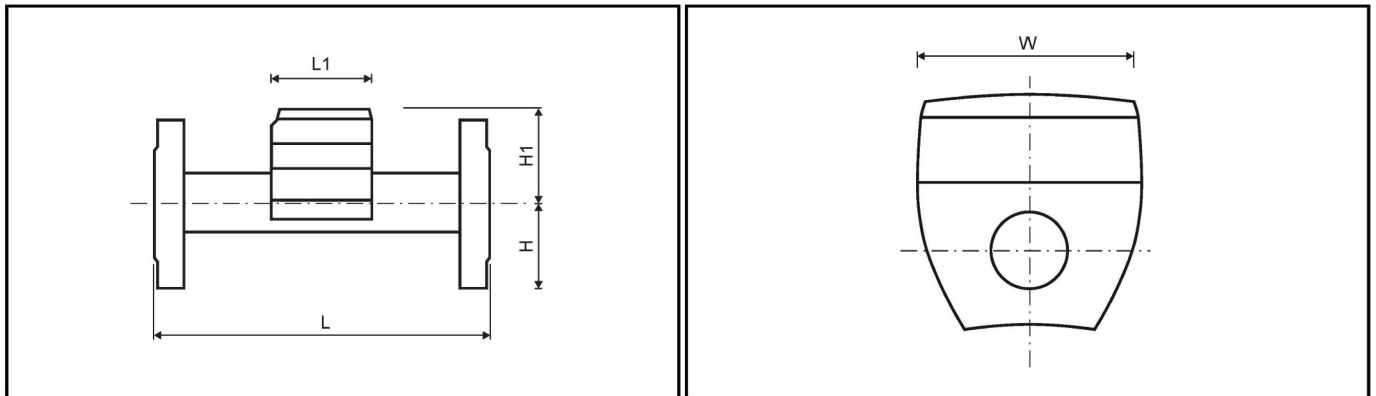
MATERIAL

	1.5" and 2"
Measuring pipe	Lead-free copper alloy "CUPHIN®"
Register Housing	Engineered Polymer
Transducers	Composite
Reflectors	Stainless steel

Solid State Meter
 Sizes 1½" & 2"

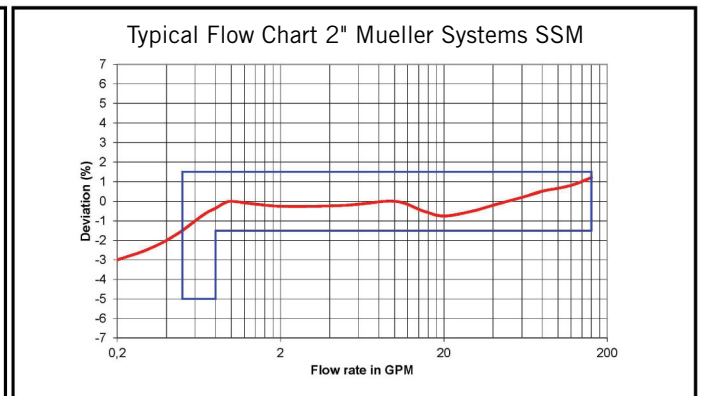
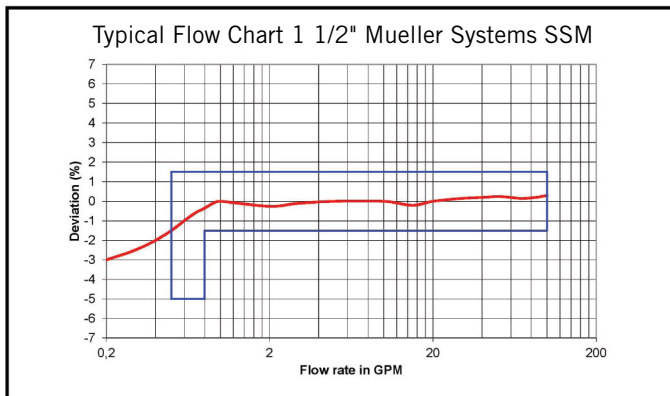
SSM 1.5" & 2"

DIMENSIONS



SIZE			1.5"	2" L
LAY LENGTH	L	INCH	13"	17"
Register Length	L1	INCH	3.5"	3.5"
Register width	W	INCH	3.75"	3.75"
Height to center of pipe	H1	INCH	2"	2.5"
Height to center of pipe	H1	INCH	3.3"	3.3"
Net weight		Lb.	14.1	19.2

TYPICAL FLOW CHARTS



TECHNICAL DATA

SIZE			1.5"	2" L
LAY LENGTH	L	INCH	13"	17"
Operating Flow Range		GPM	0.8 - 100	0.8 - 160
Low Flow Range		GPM	0.5 - 0.8	0.55 - 0.8
Operating Range accuracy		%	±1.5	±1.5
Low Flow Range accuracy		%	-5 / ±1.5	-5 / ±1.5
Pressure Loss			3.5 psi at 70 GPM	3.6 psi at 110 GPM



SALES QUOTATION

Phone: (800) 423-1323
Website: www.MuellerSystems.com
Attention: John Dupuis
Phone: (505) 986-6211
Email: jdupuis@santafecountynm.gov

Created Date: 02/16/2021
Quote #: Q-83348
Quote Expires: 07/04/2021
Terms are located at:
www.MuellerSystems.com/Support

Company Address:
102 Grant Avenue PO Box 276
Santa Fe, NM, 87504

ARO: "A" & Stock items 30 Days.
Project items Stock to 120 days
unless specified in contract

Prepared For:
SANTA FE (NM) COUNTY OF
Account #: 50066919

Currency Type: USD
Prepared by:
Arek Ryzak

End User:
SANTA FE (NM) COUNTY OF

Comments & Consideration

\$50 minimum order, \$75 non-box quantity
AMI Pilot Program for Hyde Park- Santa Fe, NM
Should you have any questions, please do not hesitate to contact Arek-Ryzak
Quote Line Items

AMI Pilot

- This promotional package includes the following products and services;
- Six (6) months of hosted Sentryx™ software access
 - One (1) Multi Network Collector (MNC) with installation
 - Cellular backhaul communications for one (1) MNC for six months
 - Mi.Tech installation handheld
 - 40 hours of Project Management Services (inclusive of software training)
 - Propagation study for system- wide coverage

PART #	DESCRIPTION	UNITS	SALE PRICE	EXTENDED NET
MS-MNC-V4-AC-AT3	MINET COLLECTOR,V4,AC,ATT,C3	1	5,790.45	5,790.45
MS-TTL-H	MI.NET TTL ANTENNA HANGER	6	3.50	21.00
MS-CELLULAR	MINET 4G BACKHAUL PER MIHUB	1	0.00	0.00
MSW-S-PH-ALL-20K	MIHOST 10-20K (POINT/Y)	6	3.50	21.00
MS-T-PROP	RF PROPAGATION STUDY	1	0.00	0.00
PROJECT-MGMT	PROJECT MANAGEMENT FEES	32	0.00	0.00

PART #	DESCRIPTION	UNITS	SALE PRICE	EXTENDED NET
MSW-NODE6-1P-05	MINODE 6 W/5'NICOR	6	95.25	571.50
MS-H4-HH-INST-KIT	MITECH H4HANDHELD W/INSTALLKIT	1	2,203.05	2,203.05
V0GD431	5/8X3/4,420RDM,SSR 5'W NO NODE	6	232.00	1,392.00
MS-T-TRAIN-DAY	SOFTWARE TRAINING - PER DAY	1	0.00	0.00
AMI Pilot TOTAL:				USD 9,999.00

Repeater Pricing - Pilot Promotion extended

PART #	DESCRIPTION	UNITS	SALE PRICE	EXTENDED NET
MSW-NODE4-DC	MINODE4 REPEATER-DC POLE MNT	2	800.00	1,600.00
LABOR-REPEATER2	DC XR ON STREET SIGN	2	200.00	400.00
Repeater Pricing - Pilot Promotion extended TOTAL:				USD 2,000.00

Meters, Hangers, Nodes

PART #	DESCRIPTION	UNITS	SALE PRICE	EXTENDED NET
V0GD447	5/8X3/4,420,RDM,PB,SSR15'N0DE6	70	345.00	24,150.00
MSW-BRKT-W	MINODE WALL BRACKET KIT	70	4.25	297.50
Meters, Hangers, Nodes TOTAL:				USD 24,447.50

Optional Ultrasonic Meter

PART #	DESCRIPTION	UNITS	SALE PRICE	EXTENDED NET
S0320EN	SSM3/4"S,SG,.1V,8E,XPRO 18"N	1	108.00	108.00
Optional Ultrasonic Meter TOTAL:				USD 108.00

Post Pilot Phase Hosting Fees

PART #	DESCRIPTION	UNITS	SALE PRICE	EXTENDED NET
MSW-S-PH-ALL-5K	MIHOST UP TO 5K (POINT/Y) *Yearly*	3,000	4.05	12,150.00

PART #	DESCRIPTION	UNITS	SALE PRICE	EXTENDED NET
MS-T-CIS-FILE	CIS FILE INTERFACE- Integration into Billing Software *One Time Fee*	1	11,497.20	11,497.20
Post Pilot Phase Hosting Fees TOTAL:				USD 23,647.20

Santa Fe County (NM) - Mi.Net RFv4 Pilot Propagation Study

Study Details

Available Information

- Water tanks available in the service area
- Wells available in the service area
- ~76 Meter Locations (100% Plastic Lids)

Estimated Infrastructure Requirements

- One (1) Multi-Network Collectors (on Ground Storage Tank)
- Two (2) DCXR Repeaters (on 10' sign poles)

Assumptions

- A service area map showing 76 meter locations was provided for this study. Additional meter locations provided after this study may require additional infrastructure
- Study assumes all water meters mounted in pits with plastic lids. Mi.Node radios must be mounted through the lid with a Mueller TTLH adapter.
- Areas with low signal strength may require additional infrastructure.
- Assets proposed for infrastructure locations will require a site survey to determine any nearby assets/locations viable for infrastructure placement. After site survey, if there are no viable assets, study will need revision.
- Study assumes an average ambient RF noise floor at or below -115dBm within the Mi.Net operational frequency band. An RF spectrum analysis may be completed during the site survey. High in-band noise may require additional network infrastructure.
- **For asset assumptions see pages labeled 'Infrastructure Installation notes and assumptions'.**

Performance Goals

- RF Coverage of installed base of meter/modules to be at 100%
- Read rate of at least 98.5% over a 3-day window of the installed base of active meter/modules.

Note:

This RF propagation study was conducted using the available information and assumptions stated in this document. Quantities and infrastructure locations are subject to change after detailed site survey following award.

Santa Fe County (NM) - Mi.Net RFv4 Pilot Propagation Study

Multi-Network Collector Locations

Type	Height Assumption	Asset Name	Latitude (Decimal Degrees)	Longitude (Decimal Degrees)	Labor Part Number
MNC	30ft	East and West Tanks	35.715237	-105.882022	LABOR-COLLECTOR5

Santa Fe County (NM) - Mi.Net RFv4 Pilot Propagation Study

XR Repeaters

Type	Height Assumption	Asset Name	Latitude (Decimal Degrees)	Longitude (Decimal Degrees)	Labor Part Number
DCXR	10ft	Sign Pole 1	35.713107	-105.883191	LABOR-REPEATER1
DCXR	10ft	Sign Pole 2	35.713522	-105.892726	LABOR-REPEATER1

Santa Fe County (NM) - Mi.Net RFv4 Pilot Propagation Study

Estimated Service Area—Provided



● Meters
□ Parcels

HYDE PARK ESTATES METERS

1 inch represents 220.61 feet
100 50 0 100
Feet



Santa Fe County (NM) - Mi.Net RFv4 Pilot Propagation Study

Estimated Service Area



Google Earth

© 2021 Google

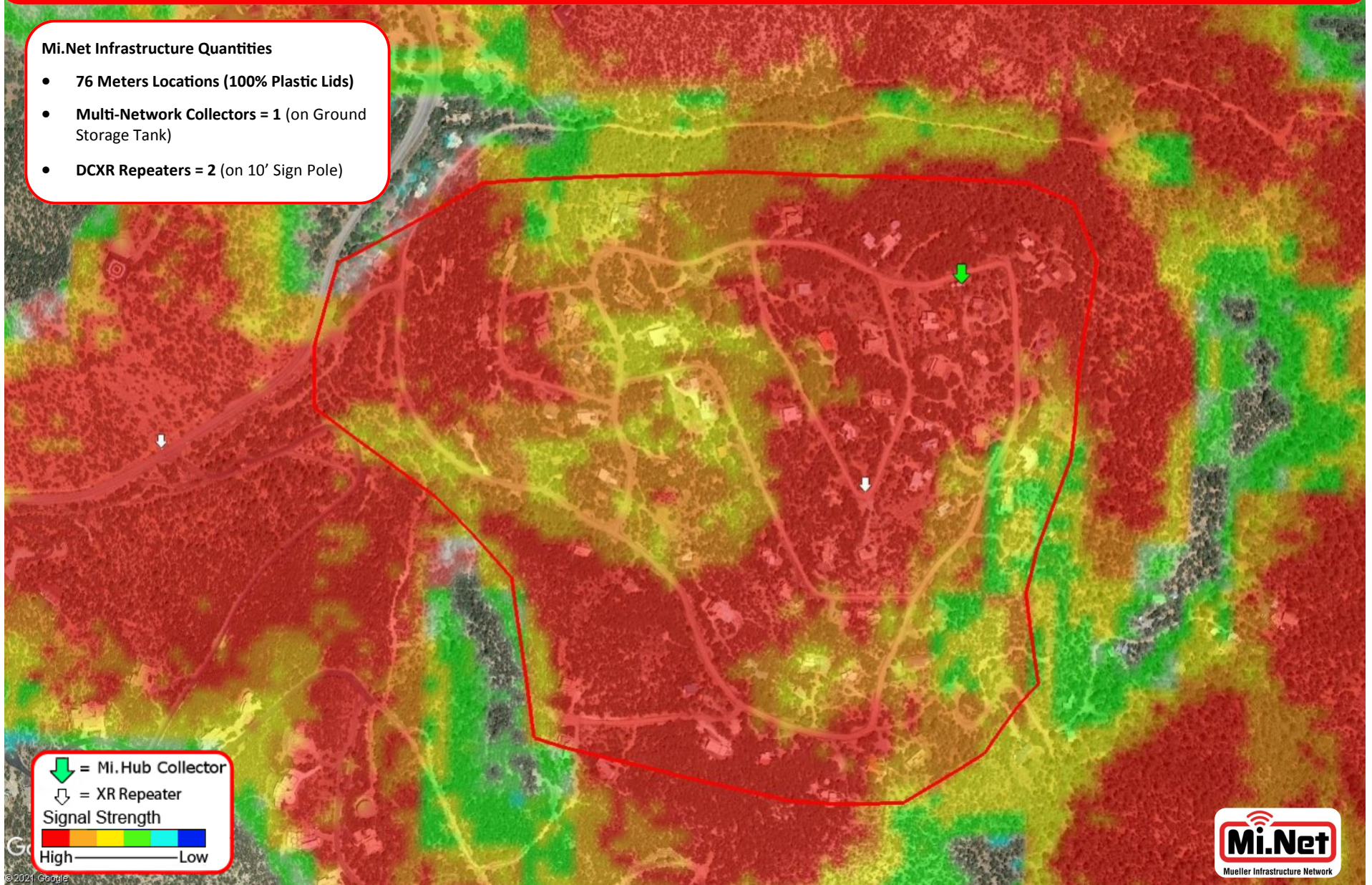


Santa Fe County (NM) - Mi.Net RFv4 Pilot Propagation Study

Estimated RF Analysis Coverage

Mi.Net Infrastructure Quantities

- 76 Meters Locations (100% Plastic Lids)
- Multi-Network Collectors = 1 (on Ground Storage Tank)
- DCXR Repeaters = 2 (on 10' Sign Pole)



Santa Fe County (NM) - Mi.Net RFv4 Pilot Propagation Study

Infrastructure Installation Notes and Assumptions

Type/Part Numbers	Device	Notes/Assumptions
Tank <150': LN: LABOR-COLLECTOR1 PN: MS-MNC-V4-AC-AT3	MNC/RMR/SMR on utility owned tank	<p>Includes installation of antenna and amplifier/filter on top of tank to existing structure (i.e. corral or railing), running and securing coax from amplifier to collector on available raceway within arm's reach of ladder down the tank. Installation of the Collector at base of tank on utility supplied mounting panel or post, weather proofing all connections and RF sweep of connections.</p> <ul style="list-style-type: none"> a. Assumes available AC source within close (3ft) range of the collectors installed site b. Assumes collector can be installed to an existing circuit or to an additional circuit breaker in an existing panel and that a good ground is provided or available for lightning arrestor c. Assumes suitable grounding point provided at top of structure, within 6ft of TTU installation location. <p><i>Does not include the following:</i></p> <ul style="list-style-type: none"> d. Other manual work not directly associated with installation of the Collector such as hand trenching from tank to Collector or electrical junction box and buildup of collector mounting frame e. Securing and encasing RF or AC cable in any form of conduit. f. Structural analysis or RF study of device with information provided by tower owner upon request, at cost plus 20%.

Santa Fe County (NM) - Mi.Net RFv4 Pilot Propagation Study

Infrastructure Installation Notes and Assumptions

Type/Part Numbers	Device	Notes/Assumptions
<p>Communication Tower <150':</p> <p>LN: LABOR-COLLECTOR3</p> <p>PN: MS-MNC-V4-AC-AT3</p> <p>Communication Tower >150':</p> <p>LN: LABOR-COLLECTOR4</p> <p>PN: MS-MNC-V4-AC-AT3</p>	<p>MNC on communication tower</p>	<p>Includes installation of Antenna and Amplifier/filter on tower, running and securing coax from amplifier to collector down the tower. Installation of the Collector at base of tower on supplied mounting panel or post, weather proofing all connections, and RF sweep of connections.</p> <ul style="list-style-type: none"> a. Assumes available AC source within close (3ft) range of the collectors installed site b. Assumes collector can be installed to an existing circuit or to an additional circuit breaker in an existing panel and that a good ground is provided or available for lightning protection at top of tower for TTU and bottom of tower for hub enclosure <p><i>Does not include other manual work not directly associated with installation of the Collector such as hand trenching from tank to Collector or electrical junction box and buildup of collector mounting frame.</i></p> <ul style="list-style-type: none"> a. Does not include monthly lease fees (approx. \$200 to \$500 per month). b. Structural analysis or RF study of device with information provided by tower owner upon request, at cost plus 20%. <p><i>Assumes MS will negotiate terms of rental agreement on behalf of utility. Utility will enter into agreement with tower owner.</i></p>

Santa Fe County (NM) - Mi.Net RFv4 Pilot Propagation Study

Infrastructure Installation Notes and Assumptions

Type/Part Numbers	Device	Notes/Assumptions
Utility Asset LN: LABOR-COLLECTOR5 PN: MS-MNC-V4-AC-AT3	MNC/RMR/SMR on Utility asset	Collector and Mueller Systems provided hardware mounted to utility-provided asset at the height indicated in the prop study. Either bolted or clamped to building/pole provided with no additional mounting considerations using supplied mounting hardware. <ul style="list-style-type: none"> a. Assumes available AC source within close (3ft) range of the collectors installed site b. Assumes all parts of the installation can be accessed with a ladder and no man-lift required c. Assumes collector can be installed to an existing circuit or to an additional circuit breaker in an existing panel d. Structural analysis or RF study of device with information provided by asset owner upon request, at cost plus 20%.
Pole 25' or Smaller: LN: LABOR-COLLECTOR6 PN: MS-MNC-V4-AC-AT3 Pole 25.1' to 55': LN: LABOR-COLLECTOR7 PN: MS-MNC-V4-AC-AT3	MNC/RMR/SMR with MS Supplied Pole	Includes selected non-telescopic and non-tilting pole provided by Mueller Systems and labor to locate, set and install pole and collector by Mueller Systems in utility approved right of way. <ul style="list-style-type: none"> a. Assumes available AC source within close (3ft) range of the collectors installed site b. Assumes collector can be installed to an existing circuit or to an additional circuit breaker in an existing panel -Hurricane rated poles or specialized installations priced separately in accordance with requirements.

Santa Fe County (NM) - Mi.Net RFv4 Pilot Propagation Study

Infrastructure Installation Notes and Assumptions

Type/Part Numbers	Device	Notes/Assumptions
Pole set LN: LABOR-REPEATER1 PN: MSW-NODE4-DC	DCXR with Pole set	Includes 10' street sign typepost provided by Mueller Systems and labor to locate and set post, and install repeater by Mueller Systems in utility approved right of way.

Santa Fe County (NM) - Mi.Net RFv4 Pilot Propagation Study

Customer Signature Approval

Customer Approval

By: _____
Authorized Signature

Name (Print or Type)

Title

