



# LOS ALAMOS

INCORPORATED COUNTY OF  
LOS ALAMOS, NEW MEXICO

BIENNIAL BUDGET

FY 2019 – ADOPTED  
**FY 2020 – ADOPTED**

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# Los Alamos County, New Mexico Biennial Budget



**Sara Scott**  
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Councilor

2019 – 2020

# Los Alamos County, New Mexico Biennial Budget

Adopted for fiscal year ending June 30, 2019

**Adopted for fiscal year ending June 30, 2020**

**Harry Burgess**

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Deputy County Manager

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

### *Distinguished Budget Presentation Award*

PRESENTED TO

**Los Alamos County**

**New Mexico**

For the Fiscal Year Beginning

**July 1, 2018**

*Christopher P. Morill*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to Los Alamos County for its annual budget for the fiscal year beginning July 1, 2018.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

The award is valid for a period of one year only. We believe that the FY2020 Budget continues to conform to program requirements.



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## INTRODUCTION

This section will give the reader a brief overview of the budget process. The budget message from the County Administrator will summarize the goals of the County Council and how the budget will aid in the accomplishment of those goals. Also provided here is a brief overview of the County structure and general information about the County.

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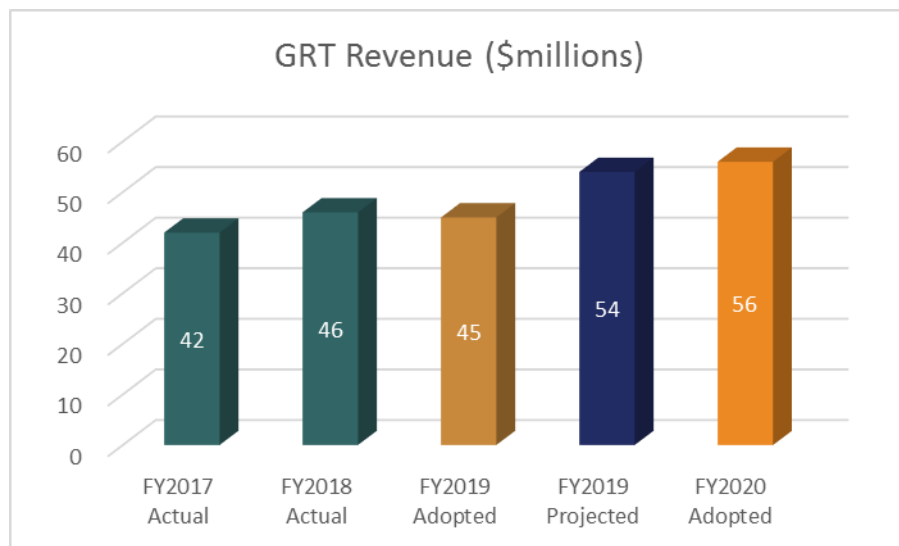
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## County Councilors and Citizens of Los Alamos –

I am pleased to present to you the Fiscal Year (FY) 2020 Budget. This is the second year of the FY2019-2020 biennial budget cycle. The budget was initially developed while uncertainties existed as to the taxable status of Triad National Security, LLC's, Los Alamos National Laboratory's (LANL) operations and management contractor. On February 28, 2019, Governor Lujan Grisham signed Senate Bill 11 into law which states that receipts of a prime contractor operating a laboratory facility in New Mexico are subject to gross receipts taxes.

A driving force in developing our budget each year is the estimation of County revenues. Gross Receipts Tax (GRT) accounts for 70% and Property Taxes accounts for 10.5% of the total General Fund budgeted revenues. The remaining General Fund revenues are comprised of user fees, interdepartmental charges, investment income, and grants. GRT is primarily from the community's largest employer, Los Alamos National Laboratory (LANL).

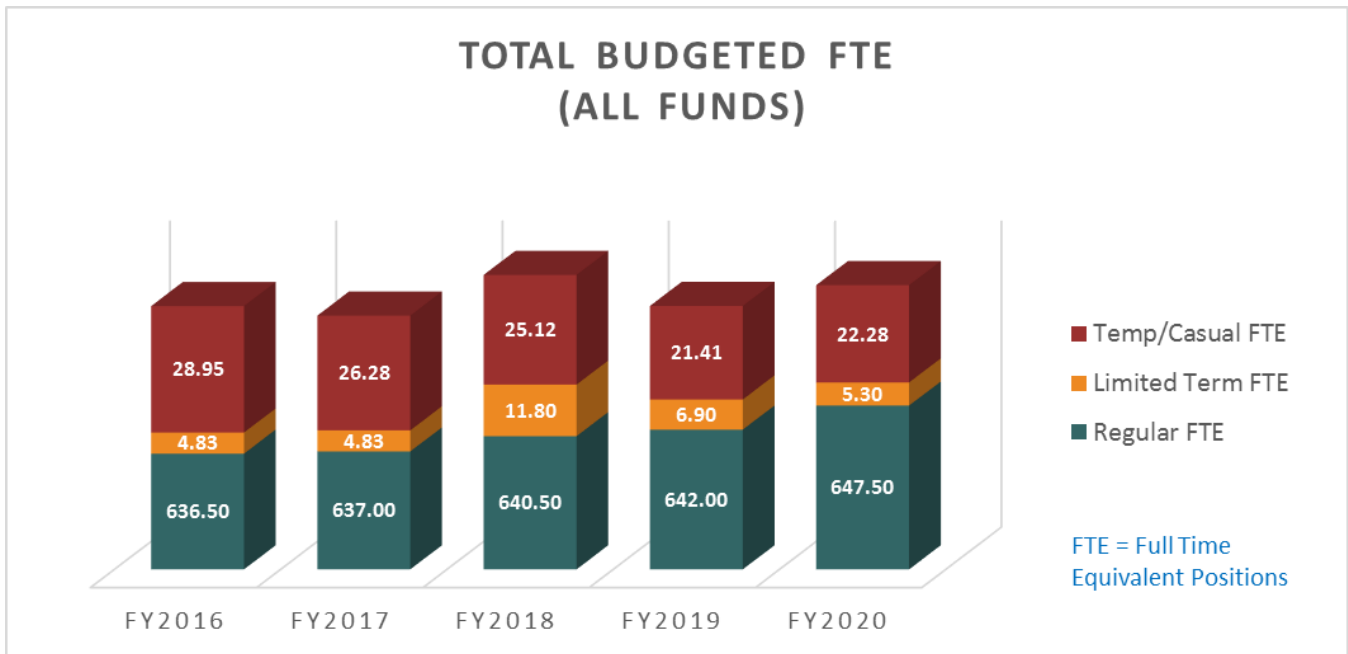


The County began preparing the budget in December, and due to the uncertainties of GRT revenue at that time, our guidance for budget development was flat to the FY2019 adopted amounts. However, based on the projected revenues following passage of Senate Bill 11 and Council's guidance to maintain a 20% reserve, there was an opportunity for Council to address cuts made in the past two years to meet budget requirements, consider budget option expenditures in addition to the proposed budget, as well as potential expansion of county services and programs to focus on achieving the Council's strategic goals and continue to provide excellent day-to-day services to the citizens of Los Alamos. The budget options approved by Council during the budget hearings are included in the adopted budget.

The FY2020 budget also includes Council approved salary adjustments for increases to the step structure and merit increases for FY2019 (April through June) and FY2020.

The adopted budget has 647.50 regular, 5.30 limited term and 22.28 temp/casual positions for a total of 675.08 budgeted FTE in all funds. The 5.5 increase to regular FTE is due to the addition of one regular position in the Utilities Electric Fund for a power system operator, three additional dispatch regular positions in the General Fund, one regular Parks Maintenance and

Construction Specialist in Parks Open Space division and an increase of 0.5 FTE in the Municipal Court for a Court Clerk who will have expanded duties - functions which were previously handled via an outside contractor. The 1.6 FTE reduction in limited term positions is due to the completion of the PRISM (Planning for Resource Integration and System Management) software implementation project. The 0.87 increase in temp/casual FTEs is due to an increase of 0.5 FTE for the County Clerk's office for increased poll worker hours due to the revised election schedule required by the State and an increase of 0.37 FTE in Information Management for additional work performed under our student intern program.



### FY2020 and How We Got There

During the preparation of the FY2019 budget, the award of the LANL operations and management contract was still unknown and the decision could have a significant impact on GRT revenues to the County. The County worked with regional neighbors to craft legislation to preserve gross receipts tax revenues for the County and the State. Senate Bill 17 passed the Senate (31 to 4) and House of Representatives (48 to 19), but it was vetoed by former Governor Martinez. Even with constrained budgets, many exciting projects, opportunities and accomplishments occurred that lead us into FY2020.

- There are two planned affordable rental housing projects for DP Road to be financed with low-income housing tax credits. The first project is “Canyon Walk Apartments” on Tract A-9, 120 DP Road. The project will be 70 rental units focused on workforce housing and construction is anticipated to begin August 2019. The second project, “The Bluffs” on 2.79 acres of Tract A-8-b at 135 DP Road will have 64 rental units for age 55 and over.

- Two housing projects started in FY2018 continue to expand the available housing in Los Alamos. These projects are Parcel A-19 in White Rock anticipating 160 new housing units and development for approximately 150 rental apartments on the former Department of Energy Site Office parcel just south of Trinity Drive in Los Alamos.
- Two major natural events hit Los Alamos hard this winter. In late December and January, Los Alamos received over four feet of snow. Crews from Traffic and Streets, Parks, Utilities, Facilities, Custodial and Transit worked together on the massive snow removal efforts. County Chair Scott declared a state of emergency and as a result reimbursement for extraordinary costs and repairs to Diamond Drive are being explored with the State. In March, a high wind and snow event dubbed a “bomb cyclone” resulted in hundreds of downed trees, trapped motorists and numerous power outages. Clean up work on trails impacted by downed trees and damage to roadways continues at this time.
- Crews from facilities and streets division of Public Works finished construction of a new hangar at the airport to accommodate up to six aircraft in four separate storage areas.
- The airport perimeter fence along Highway 502 was replaced.
- Mesa Public Library project including HVAC replacement, LED lighting, cleaning duct work and tint the skylight was completed. During construction (August through December), the library was closed with alternate locations established for patrons.
- Public Works staff continued to work with DOE, NM-DOT, Bandelier, and Army Corps of Engineers to program, design and construct intersection upgrades to improve capacity and safety of State Road 4/East Jemez Road (Truck Route) intersection.
- The housing rehabilitation and homebuyer assistance programs continued to provide assistance in the form of loans to income eligible households in Los Alamos.
- Golf and Open Space worked together to create a 2.8 mile groomed cross-county ski track on the front 9 of the Golf Course. The course was utilized by individual skiers and the Nordic ski team, and was extremely popular. Community Services is looking to expand it next year.
- Public Health Office services were greatly reduced in 2016 and the County has been seeking to restore these services ever since. The County is presently considering responses to a solicitation for services from private providers, yet more recently a change in the governor’s office has resulted in an expression of interest to reestablish the level of services provided by the state.



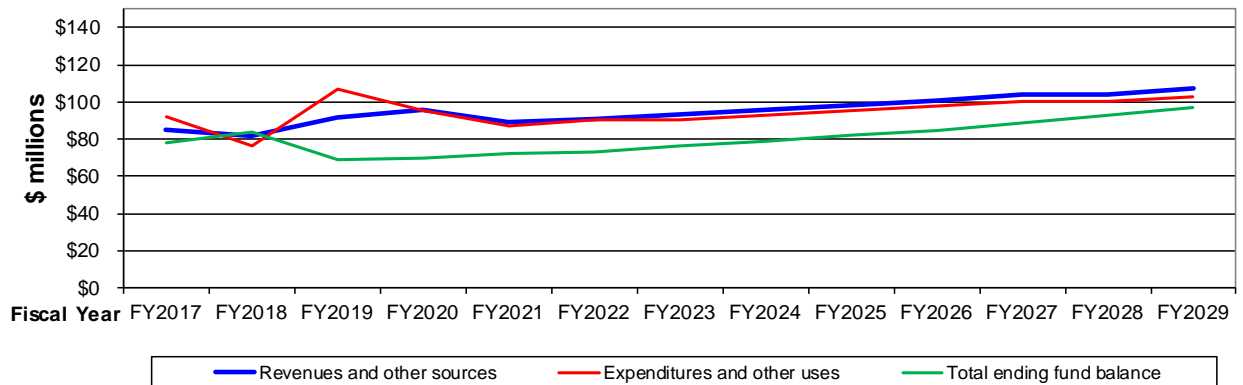
- A state led NM502 reconstruction project began in March 2019 which will redevelop the entrance to our community. The budget for the project is \$10.8 million and is scheduled to be completed in December 2020.
- The County continues its commitment to operational excellence. The Government Finance Officers Association awarded Los Alamos County with the Certificate of Achievement for Excellence in Financial Reporting (27 consecutive years) for the Comprehensive Annual Financial Report (CAFR), the Distinguished Budget Presentation Award (26 consecutive years) and the Outstanding Achievement in Popular Annual Financial Reporting (2 years) for the County's PAFR which we began publishing in FY2017. At the 2019 New Mexico Association of Counties (NMAC) Annual Conference, Los Alamos County received the NMAC and State Auditor's Audit & Accountability Award for Continued Excellence.

As a result of our current efforts to contain expenditures and a historically conservative approach to fund balance reserves, the County's Governmental Funds balances have remained positive. Projections for the long-range financial outlook are based upon the following assumptions:

- FY2020 includes a planned structured step down in GRT revenue bond debt service payments. The impact was a reduction of \$1.7 million within the debt service fund and the related transfer out of the general fund.
- Transfers from the General Fund to the Health Care Assistance Fund are projected to increase from \$317,000 in FY2020 to \$650,000 in FY2021 due to required payments to the State for the Medicaid and Safety Net Care Pool exceeding GRT for indigent health care.
- FY2021 and later include a 3% inflation factor for revenue and expenditures.
- The increase to GRT beginning in FY2019 and beyond is consistent with higher LANL budgets, increased hiring and spending at LANL, and with YTD receipts in FY2019, as well as an assumption of continued revenue generation due to the recently signed legislation regarding GRT from laboratories statewide.
- FY2021 expenditure projections include changes to operational costs for Community Services and Public Works relating to the new recreation projects.

## Governmental Activities Summary (in \$ millions)

Governmental Activities Summary (in \$ millions)													
	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029
Total beginning fund balance	85	78	84	69	70	72	73	76	79	82	85	89	93
Revenues and other sources	85	82	92	96	89	91	93	96	98	101	104	104	107
Expenditures and other uses	(92)	(76)	(107)	(95)	(87)	(90)	(90)	(93)	(95)	(98)	(100)	(100)	(103)
Total ending fund balance	78	84	69	70	72	73	76	79	82	85	89	93	97



### ***FY2020 Budget at a Glance & Major Change in Fund Revenues and Expenditures***

The overall FY2020 County expenditures are \$199.6 million as compared to FY2019 adopted expenditures of \$188.8 million.

#### **General Fund**

In FY2020, General Fund revenues are projected to be \$10.5 million, or 17.2%, higher than in the FY2019 Adopted Budget for a total of \$71.6 million. Projected increases in GRT, Property Tax, Interdepartmental Charges and Interest make up the majority of the budgeted revenue increase.

At a total of \$61.1 million, expenditures are \$9.4 million or 18.3%, higher than in the FY2019 Adopted Budget. This is due to the Council initiated and approved salary increase of \$954,843, a \$26,000 increase in County Clerk’s budget due to changes to the election calendar, an \$8,000 increase in County Assessor’s budget due to benefit selection changes and \$8.5 million in budget options approved by Council during the budget hearings.

#### **Special Revenue Funds**

These funds account for expenditures restricted to specific purposes such as grants, Lodgers Tax, health care assistance, economic development and other special programs.

Lodgers Tax Fund includes expenditure budget for two items recommended in the Tourism Strategic Plan: 1) a redesign of the visitor website and 2) modernize the Visitor Centers' displays.

The Economic Development Fund has budgeted revenues of \$105,000 and budgeted expenditures of \$2.8 million which includes a placeholder of \$2 million for the middle mile fiber project. This net decrease in fund balance/working capital is due primarily to the Economic Development Fund having no recurring stream of revenue and Council moving the economic development program expenditure budget to the General Fund.

The Health Care Assistance Fund expenditures are exceeding revenue due to the GRT revenue not covering the required payments to the State for the Medicaid and Safety Net Care Pool. As a result, expenditures for FY2020 are budgeted at \$357,713 above the prior fiscal year and the transfer in from the General Fund will have to increase from the \$317,000 in FY2020 to an estimated \$650,000 beginning in FY2021.

### **Debt Service Fund**

The significant projected \$1.7 million reduction in expenditures and transfer from the General Fund is due to the planned structured step down in GRT revenue bond debt service payments. The majority of this debt service was related to the financing of improvements at the Pajarito Cliffs Site and on Diamond Drive.

### **Capital Improvement Projects (CIP) Funds**

For FY2020, expenditures in the CIP Fund total \$9.3 million which is \$1.2 million higher than FY2019. The change is primarily due to Council changing the biennial allotment to the Los Alamos Public Schools' capital improvements to an annual amount projected at \$1 million per year. The FY2019 adopted budget included \$5.85 million for a Kiddie Pool, \$1.37 million for Tsikumu Village Road Project, \$57,000 for parks small capital projects and \$295,000 for Information Technology projects along with the \$500,000 allotment to the Los Alamos Public Schools. Projects included in the FY2020 budget are \$1.7 million for North Mesa Infrastructure, \$57,000 for parks small capital projects, \$295,000 for Information Technology projects, \$300,000 for the Canyon Rim Trail projects, \$1.07 million for Barranca Mesa Road Project, \$3.75 million for Diamond Drive Road improvements, \$140,000 for capital appropriations from the State and the \$1 million allotment to the Los Alamos Public Schools. The CIP Fund also includes an estimated \$18.9 million in previously approved projects that are carried over into FY2020.

### **Joint Utility Systems Fund**

The Joint Utility System Fund expenditures for FY2020 are \$63.5 million which is \$1.2 million (1.8%) below the FY2019 adopted budget. Planned revenues are \$67.2 million which is \$2.8 million (4.3%) higher than the prior year.

The FY2020 Joint Utility Fund budget includes the effect of proposed rate changes to be presented to the Board of Public Utilities and County Council for consideration. The proposed

changes in FY2020 include a 6.25% increase in sewer rates and a 5% increase in both potable and non-potable water rates.

### **Other Enterprise Funds**

FY2020 revenues totaling \$38 million in these business-type activities funds are projected to be \$1.6 million, or 4%, higher than FY2019. Total expenses of \$38.3 million are 7.8% higher than FY2019.

The Environmental Services Fund expenses are \$4.5 million which is \$220,465 higher than the FY2019 budget. The impact to this fund for the FY2019 salary adjustment was \$45,606. The budget options approved by Council during the budget hearings totaled \$111,651. The budgeted revenues of \$4.6 million are \$71,798 lower than in FY2019.

In the Transit Fund, budgeted revenues of \$3.8 million are \$714,362 below the FY2019 adopted budget. Budgeted Expenditures of \$5 million are 207,894 or 4.3% above the FY2019 adopted budget. This is primarily due to the timing of bus replacement and related grants offset by the FY2019 salary adjustment of \$88,170 and budget options approved by Council during the budget hearings of \$449,864. The transfer in from the General Fund of \$800,000 is flat to FY2019.

The Fire Fund expenditures are \$27.2 million and the revenues are \$28.5 million in the FY2020 budget. The \$1.8 million (7.1%), increase in expenditures is due to the planned amounts within the DOE Cooperative Agreement. The budget includes both revenues and expenditures for expansion of the mutual aid deployments.

The Airport Fund revenue is \$1.2 million and expenditures are \$1.6 million. This is approximately \$500,000 increase in both revenue and expenditures due to grant funded projects for FY2020.

### **Internal Service Funds**

These funds account for goods and services provided by one County department to another.

Total expenditures in the Fleet Fund are \$4.4 million, or 5.8% less than in FY2019. Revenues increased by \$1 million in FY2020 due to a budget option approved by Council during the budget hearings to fully collect the interdepartmental charges for Fleet operation and maintenance costs.

Budgeted revenues in the Risk Management Fund is \$11.8 million which is 2.9% or \$338,109 above the prior fiscal year. Budgeted expenditures are \$10.9 million which is 4.5% or \$473,206 above the FY2019 adopted budget. These increases are primarily due to increases in medical benefits absorbed by the County through established self-funded benefit plan reserves in lieu of passing on the full increase to employees for calendar year 2019.

## Conclusion

Although the County is a relatively small government in terms of resident population served, the demands of our predominantly highly educated citizens for high quality services and the numerous direct and indirect relationships with the Department of Energy require levels of service and complexity normally found only in large metropolitan areas. As always, providing top-notch service is our number one priority. We work for you, the residents of Los Alamos County.

Based upon collaborative efforts and employee involvement from each and every department, I am pleased to present the FY2020 budget that continues to support County Council's strategic focus. Los Alamos County strives to provide excellent service to our citizens, especially during our recent lean budget years. Our success would not be possible without the dedication, commitment to excellent customer service, and professionalism of County employees. They truly are the backbone that makes this an organization of excellence.

I would also like to thank our County Council for their commitment, leadership, and guidance. As a team, we will all continue to move forward on the path to accomplishing the County's goals.

Respectfully submitted,

A handwritten signature in black ink, appearing to be 'HB' with a stylized flourish.

Harry Burgess  
County Manager

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# READER'S GUIDE

Presented here is the adopted budget for FY2020 - the second year of the FY2019/2020 Biennial Budget. Because New Mexico State Statute and County Charter require an annual budget, this is the County's biennial budget in which the first year (FY2019) and second year (FY2020) are adopted. Expenditure budgets and performance measures are incorporated into the Department Summaries Section and are shown in conjunction with program purpose statements. This is a continuation of the County's steps in developing a meaningful performance management system. Also included are the Long Range Financial Projection, a comprehensive Capital Improvement Program section, a Strategic Goals and Objectives section and information about the County Council's Strategic Planning Sessions.

## Budget Sections

The budget is both a policy document and a financial plan. Readers interested in learning about the County organization and its services, financial operations, and capital improvement budget should find this document very informative. Following is a brief description of the major sections of the budget:

### Introduction

The Introduction presents the Budget Message, information about the budget and budget process, and general information about Los Alamos County.

### Strategic Planning

County Council met in January 2019 to update the Strategic Plan and developed three "Priority" areas. They are included in the Strategic Planning section along with a chart that cross references Strategic Focus Group areas, Goals, and Departments.

### Budget Summary & Outlook

The Combined Budget Statement is a summary of the County's entire budget. Revenue and expenditure comparisons are also presented in this section. As part of the Outlook, the Los Alamos County Manager's Performance Dashboard is included to report on 16 key performance indicators that measure the County's health and employee performance in the areas of General Government, Economic Development, Public Safety, Transportation, and Neighborhood and Community Enrichment.

### Fund Statements

The following chart provides a description of the columns that appear in the Fund Statements within this document.

(1)	(2)	(3)	(4)	(5)
FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2019 Projected Actual	FY2020 Adopted Budget

- (1) The first column presents actual audited amounts as reported in the County's Comprehensive Annual Financial Report for the year ended June 30, 2017.
- (2) The second column presents actual audited amounts as reported in the County's Comprehensive Annual Financial Report for the year ended June 30, 2018.
- (3) The next column presents the FY2019 Adopted Budget.
- (4) The next column presents the FY2019 Projected Results.
- (5) This column presents the second year of the Biennial Budget - FY2020 Adopted Budget.

# READER'S GUIDE

## Department Summaries/Performance Measures

**Department Summaries:** The following chart provides a description of the columns that appear in the Department Expenditure Summaries within this document.

(1)	(2)	(3)	(4)
FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget

- (1) The first column presents actual audited amounts as reported in the County's Comprehensive Annual Financial Report for the year ended June 30, 2017.
- (2) The second column presents actual audited amounts as reported in the County's Comprehensive Annual Financial Report for the year ended June 30, 2018.
- (3) The next column presents the FY2019 Adopted Budget.
- (4) The next presents the second year of the Biennial Budget - FY2020 Adopted Budget.

**Performance Management and Performance Measures.** In addition to the Los Alamos Dashboard, there are graphs showing the County's results comparing operating efficiencies against benchmarks for the purpose of advancing the wide-ranging Council Strategic Goal "Maintaining Quality Essential Services". The benchmarking is used to help identify best practices and to identify operations that may benefit from being managed differently for improved service delivery.

With the exception of some Elected Officials, each major department has presented a performance scorecard in conjunction with a history of operational inputs, such as expenditures and full time equivalent employees, and linkages to specific Council Goals and Vision Statements.

### Capital Improvements Program (CIP)

The County's Capital Improvements Program (CIP) presents the CIP planning process as part of biennial budget development, and the relationship between the CIP and the Long Range Financial Projection (LRFP), and the impacts upon the general fund operating budget and projected ending fund balance for governmental activities. The CIP presents project expenditure budgets and the types and sources of funding. The information is presented in both summary and detail formats.



# GENERAL BUDGET INFORMATION

## The Budget

The County of Los Alamos has endeavored to produce the most comprehensive yet understandable budget document possible. Every year the budget continues to build on past successes and strives to incorporate appropriate suggestions that will improve its overall readability and usefulness. The GFOA (Government Finance Officers Association) has identified four general elements that "...constitute good budgetary practices." These four elements view the budget as a Policy Document, a Financial Plan, an Operations Guide, and a Communications Device and are detailed below.

**Policy Document:** This is the most significant function of the budget document. In its broad context, it pertains to long-term, organization-wide policies that establish broad goals, direct how and where resources are spent, and establish a framework for providing and funding services. As a Policy Document, the budget also describes the County's short-term financial and operational policies, which influence the budget development process for the upcoming year. Finally, the policy function articulates the most significant choices and decisions regarding key issues, priorities, and ramifications and how these have changed from the prior year.

**Financial Plan:** As a financial planning tool, the budget provides an explanation of the County's financial structure, descriptions of its funds, summaries of major revenues and expenditures, narratives for the major revenue sources, and assumptions associated with revenue estimates and trends. The budget provides a comprehensive discussion of capital projects and their impact on the operating budget, includes financial data and narrative on current debt levels and debt limits, and addresses the potential effect of existing debt levels on the future operations of the County.

**Operations Guide:** The budget document is designed to be a readable guide to the County's varied activities and services. It is a valuable resource, which includes summary tables of personnel and positions, community statistical information, measurements of performance, and other information often referred to by department directors, managers, and the citizens.

**Communications Device:** To be an effective communication tool, the budget must be able to clearly explain significant budgetary issues, trends, and priorities; short-term and long-term financial strategies; capital improvement plans; and significant budgetary impacts to elected officials, department heads and their staff, and to the citizens for whom they work.

## The Budget Process

The budget process for the County of Los Alamos is an ongoing, year-round process. The formal budget process begins in October with meetings held by the County Council, the County Manager, and department directors.

Following these preliminary meetings, departments begin to prepare plans for maintaining current services, reducing or deleting other services, and planning for new services. Detailed budget guidelines are distributed to the departments in December. Departmental meetings are held to discuss the guidelines and the County Manager's goals for the upcoming year. From these guidelines, the departments develop their preliminary budgets.

## GENERAL BUDGET INFORMATION

<b>Responsibilities County Manager</b>	<b><u>Budget Activities</u></b> <p>Discuss proposed operating and capital budget priorities, budget schedules, and guidelines with the Management Team.</p> <p>Brief Council on the budget process, proposed financial policies, and budget guidelines.</p> <p>Hold budget meetings to review departments' budget requests.</p> <p>Review budget requests, make budget decisions, and prepare budget message.</p> <p>Submit the proposed budget to the Council.</p>
<b>Departments</b>	<p>Submit to the County Manager the department's budget requests, goals, and objectives for the new fiscal year and accomplishments during the current fiscal year.</p> <p>Meet with the County Manager to review department's budget submittal, including performance targets.</p> <p>Participate in Council budget hearings to justify department's budget request.</p> <p>Implement and monitor the adopted budget for the department and funds.</p>
<b>Budget and Performance Management</b>	<p>Review previous year's budget process, and identify improvements to both manual and automated procedures.</p> <p>Develop proposed budget guidelines and calendar for the new fiscal year.</p> <p>Participate in Management Team discussion of budget issues, concerns, and procedural changes.</p> <p>Review current year financial performance, and develop financial forecasts.</p> <p>Issue budget guidelines and interdepartmental charge (IDC) guidelines and rates approved by the County Manager to departments and outside agencies.</p>
<b>County Council</b>	<p>Establish County goals for coming year, and meet with County Manager regarding proposed budget guidelines, financial policies, and budget schedule.</p> <p>Hold public hearings to review, amend if necessary, and adopt the budget.</p>

### **Budgets**

Annual appropriated budgets are adopted for all County funds except agency and pension trust funds. All annual operating appropriations lapse at fiscal year-end unless specifically approved by the County Council to carry over to the next fiscal year. In contrast, project-length financial plans are adopted for all capital projects funds.

### **Encumbrances**

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting is used by the County for budgetary control purposes. Encumbrances are re-appropriated through a revision of the subsequent year's budget.

# GENERAL BUDGET INFORMATION

## Budget Revisions

Approval requirements for budget revisions are as follows:

Type of Budget Revision	Approving Authority
Budget overruns in an object code (non-labor) within a division that is covered by available budget in another object code (non-labor) within the same division.	No budget adjustment necessary
Transfers from one division to another division within the same fund for non-labor object codes.	Department Director or Utilities Manager
Changes within a division or between divisions within the same department or fund which involve salaries or benefits or interdepartmental charges.	County Manager
Transfers from one department to another department within the same fund.	County Manager and Council for all funds and departments, except the Utilities Department.  Utilities Manager, Utilities Board and Council for Utilities Department sub-funds.
Budget increases to departments or funds and transfers between funds; transfers of cash, both permanent and temporary between funds; and any combination of the above.	County Manager, Utilities Manager and Utilities Board (when involving Utilities sub-funds), Council and State of New Mexico, Department of Finance and Administration.

## Description of County Fund Types

The County uses funds to report on its financial position and operating results. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain County functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts.

The relationship between the County's fund structure and County Departments is described in a table that is immediately inside the Fund Statements tab.

The statements within this document present the budgetary funds used by the County.

### Governmental Funds

Governmental funds account for all or most of a government's general activities, including the collection and disbursement of earmarked money (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term debt (debt service funds). The General Fund is used to account for all activities of the general government not accounted for in some other fund.

### Proprietary Funds

Proprietary funds account for activities similar to those found in the private sector, where net income determination is necessary for sound financial management. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the government (internal service funds).

# GENERAL BUDGET INFORMATION

## Non-Budgetary Funds

Trust and Agency funds are used to account for the collection and payment of accounts for which the County acts as agent.

## Measurement Focus and Bases of Accounting and Budgeting

Fund Type	Measurement Focus	Basis of Accounting	Basis of Budgeting
Governmental	Current financial resources	Modified accrual	Modified accrual
Proprietary	Economic resources	Full accrual	Modified accrual / Non-GAAP

## Measurement Focus

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (revenues) and decreases (expenditures) in net current assets.

All proprietary funds are accounted for on an economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Operating statements of these funds present increases (revenues) and decreases (expenses) in total net assets.

## Bases of Accounting and Budgeting

The modified accrual basis of accounting is used for governmental-type funds. It requires revenues to be recognized when they are both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

The full accrual basis of accounting is used for proprietary-type funds. Under this method, revenues are recorded when earned, and expenses are recorded at the time liabilities are incurred. Estimated unbilled revenues are accrued for electric, gas, and water services provided from the last cycle meter reading dates to the end of the fiscal period.

The modified accrual basis is used for budgeting of governmental funds. A non-GAAP basis, similar to modified accrual, is used for budgeting of proprietary funds.

# GENERAL BUDGET INFORMATION

## Fiscal Year 2020 Budget and Performance Measure Planning Calendar

	Starting Date	Completion Date
Preliminary Budget Guidance to departments	Monday, December 03, 2018	Friday, December 07, 2018
Finance prepares and distributes FY2019 midyear revenue and expenditure reports	Monday, December 03, 2018	Friday, December 07, 2018
Departments receive preliminary position control reports from Finance staff	Tuesday, January 15, 2019	Monday, February 18, 2019
<b>Council Strategic Planning Session</b>	Tuesday, January 29, 2019	Tuesday, January 29, 2019
Finance and Departments meet to review position control and initial FY2020 proposed budget and budget options	Wednesday, January 23, 2019	Tuesday, February 19, 2019
County Manager's Office, Finance and Departments meet to review FY2020 proposed budget and budget options	Monday, February 11, 2019	Monday, March 11, 2019
County Manager's Office and Finance finalize proposed budget, budget options, budget message and budget guide.	Thursday, March 07, 2019	Thursday, March 28, 2019
Departments submit department summary and performance measure data to Finance for inclusion in Budget Book	Friday, February 15, 2019	Friday, March 22, 2019
Budget Hearing Notice and Proposed Budget Statement published in local newspaper	Thursday, March 28, 2019	Thursday, March 28, 2019
<b>Budget Book published. Available on County website, libraries and at Customer Care Center in Municipal Building</b>	<b>Friday, March 29, 2019</b>	<b>Friday, March 29, 2019</b>
Proposed Budget submitted to County Council	Friday, March 29, 2019	Friday, March 29, 2019
Budget hearing	Monday, April 15, 2019	Monday, April 15, 2019
Budget hearing	Tuesday, April 16, 2019	Tuesday, April 16, 2019
Budget hearing	Monday, April 22, 2019	Monday, April 22, 2019
Budget hearing	Tuesday, April 23, 2019	Tuesday, April 23, 2019
Adopted budget submitted to the New Mexico DFA (Department of Finance and Administration)	Friday, May 31, 2019	Wednesday, July 31, 2019
Notification of New Mexico DFA (Department of Finance and Administration acceptance of adopted budget	Tuesday, September 03, 2019	Tuesday, September 03, 2019
DFA adopted budget letter incorporated into the minutes by Los Alamos County Council	Tuesday, September 24, 2019	Tuesday, September 24, 2019
Final Budget Book complete. Adopted budget available to public.	Tuesday, October 1, 2019	Tuesday, October 1, 2019
Adopted Budget Book submitted to GFOA (Government Finance Officers Association) for consideration. Due 90 Days after Adoption	Friday, December 20, 2019	Friday, December 20, 2019

**HIGHLIGHTED ITEMS INVOLVE COUNCIL ACTION**

**CHARTER DEADLINE FOR PUBLISHING BUDGET**

# GENERAL BUDGET INFORMATION

## Participate in the FY2020 LOS ALAMOS COUNTY BUDGET HEARINGS

MON. AND TUES., APRIL 15-16 | MON. AND TUES., APRIL 22-23\*

ALL MEETINGS BEGIN AT 6:00 P.M.

\* Scheduled budget hearings may be cancelled if the budget is adopted at an earlier hearing.

### AGENDA:

- Introduction and Overview
- Long Range Financial Projection
- Department Budget Summaries
- Consideration of Budget Options
- Parking Lot - Outstanding / Unresolved Items
- Possible Adoption of the FY2020 Budget

### PUBLIC COMMENT:

Council will reserve up to the first 30 minutes of each session for public comment on any portion of the proposed budget. Once all comments have been provided, or after this time has expired, budget presentations and discussions will continue.

### NOTE:

All meetings are held in Council Chambers (1000 Central Ave., Municipal Building). The meetings will be broadcast LIVE via internet streaming at [WWW.LOSALAMOSNM.US](http://WWW.LOSALAMOSNM.US).

### WHERE TO READ THE BUDGET:

Copies of the proposed budget and a summary in the form of a Citizen's Guide will be available for inspection by the public at both libraries and the Customer Care Center on March 30th. A copy of the full budget will be available online at the County's website: [WWW.LOSALAMOSNM.US](http://WWW.LOSALAMOSNM.US)

### MAKING YOUR VOICE HEARD:

YOUR INPUT IS ENCOURAGED!

E-MAIL: [lacbudget@lacnm.us](mailto:lacbudget@lacnm.us) OR [countycouncil@lacnm.us](mailto:countycouncil@lacnm.us)

MAIL: Los Alamos County Manager  
1000 Central Ave STE 350, Los Alamos, NM 87544

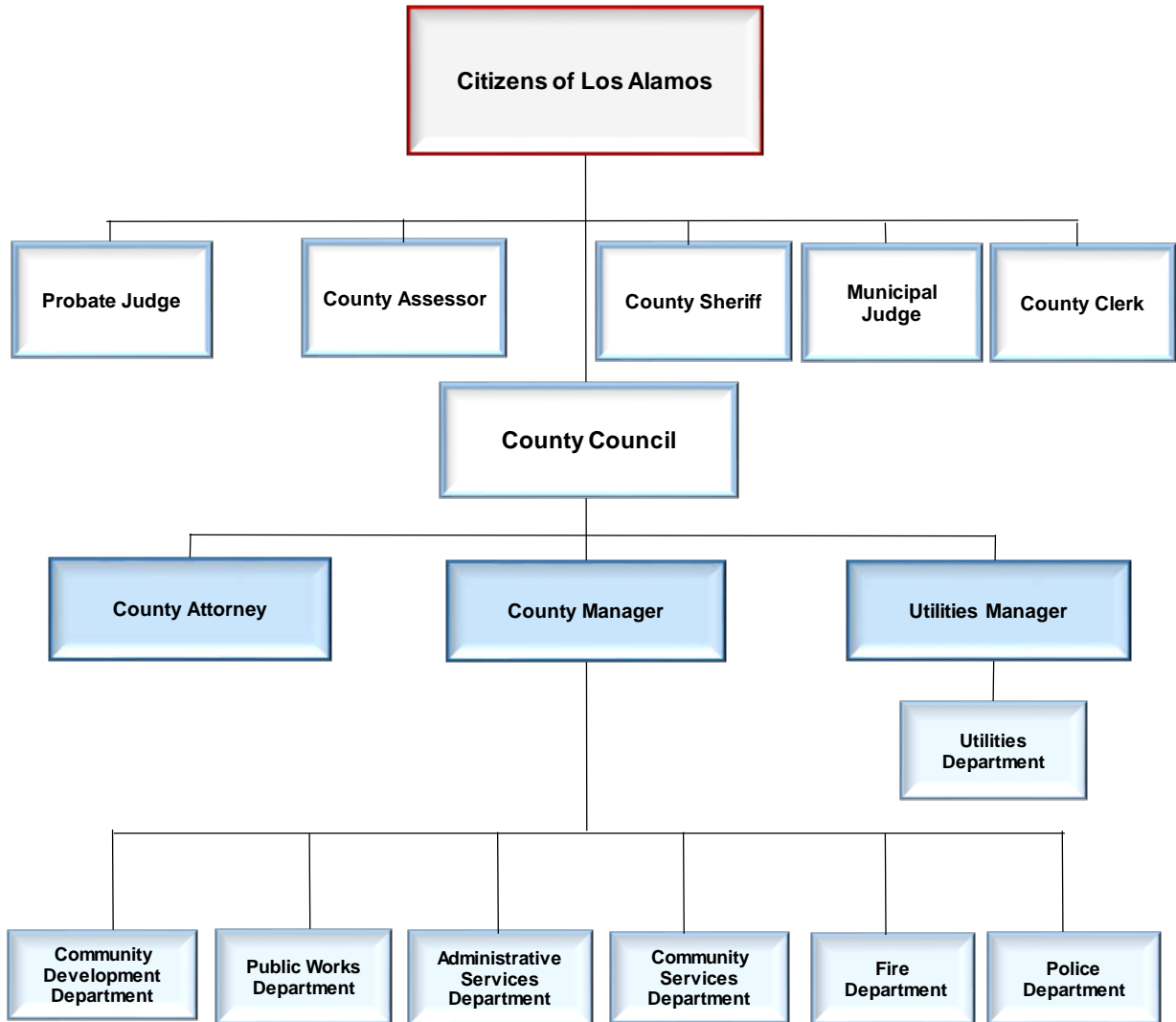
FTE Changes

FY2020 Proposed: 671.08  
FY2019 Adopted: 670.31  
Net Increase: 0.77

### FY2020 BIENNIAL PROPOSED BUDGET - COMBINED BUDGET STATEMENT

		GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECTS FUNDS	JOINT UTILITIES FUND	OTHER ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL
FY20 PROPOSED	Total Beginning Fund Balance/ Working Capital FY2020	32,274,507	5,486,730	310,409	30,844,709	5,879,997	3,808,819	11,731,131	90,336,302
	Revenues & Other Sources	71,646,216	4,040,200	11,000	5,597,000	67,152,339	38,044,283	15,486,599	201,977,637
	Transfers from Other Funds	2,971,868	352,950	4,550,759	5,628,000	187,500	1,212,861	0	14,903,938
	Expenditures	52,672,653	7,524,924	4,550,759	7,172,000	63,271,511	37,667,203	15,162,177	188,021,227
	Transfers to Other Funds	10,418,570	187,500	0	1,326,000	889,868	2,082,000	0	14,903,938
Total Fund Balance/ Working Capital / Ending FY2020		43,801,368	2,167,456	321,409	33,571,709	9,058,457	3,316,760	12,055,553	104,292,712

# COUNTY-WIDE ORGANIZATION CHART



# GENERAL COUNTY INFORMATION – COUNTY SERVICES

<b><i>Elected</i></b>
<b><i>Council</i></b>
<p>Sara Scott, Council Chair            Pete Sheehey, Council Vice-Chair            David Izraelevitz            Antonio Maggiore            Katrina Martin            James Robinson            Randall Ryti</p>
<b><i>Clerk</i></b>
Naomi Maestas
<b><i>Assessor</i></b>
Ken Milder
<b><i>Sheriff</i></b>
Joseph Granville
<b><i>Probate Judge</i></b>
Michael Redondo
<b><i>Municipal Judge</i></b>
Elizabeth K. Allen

<b><i>Appointed</i></b>
<b><i>County Manager</i></b>
Harry Burgess
<b><i>County Attorney</i></b>
J. Alvin Leaphart, IV
<b><i>Utilities Manager</i></b>
Timothy Glasco



# GENERAL COUNTY INFORMATION – COUNTY SERVICES

**Fundamental Services** - Services that are generally provided by local government or are legally mandated.

- Building Inspection
- Community Buildings & Services
- Court Services
- Debt Payments
- Elections & Voter Registration
- General Administrative Services
- Fire Protection & Emergency Services
- Social Services and Health Care Assistance
- Law Enforcement & Other Public Safety Services
- Licensing & Permit Issuance
- Roads, Streets, Traffic Control and Signals
- Snow Removal & Sidewalk Maintenance
- Solid Waste Management
- Tax Assessment, Billing, Collection & Distribution
- Water and Sewer Utilities

**Maintenance Services** - Services that the County has historically provided or services that require large capital expenditures.

- Animal Control
- Cemetery Lot Sales & Grounds Maintenance
- Comprehensive Plan, Long Range Planning & Zoning
- Engineering Services for Public Projects
- Electric and Gas Utilities
- Governmental Facilities Maintenance
- Transportation

**Quality of Life Services** - Services that enhance the desirability or the environment of the community.

- Community and Neighborhood Recreation Programs
- Community Swimming Pool, Golf Course & Ice Rink
- Fair/Rodeo/Stables
- Library Services
- Vast network of Hiking, Biking and Horseback Riding Trails
- Cultural Services, Historical Museum, Art Center
- Senior Center
- Teen Center
- Atomic City Transit
- Airport

## **Los Alamos Fact**

*Did you know that Los Alamos is the gateway to three national parks? Los Alamos is the gateway to three national parks: Bandelier National Monument, the Manhattan Project National Historical Park, and the Valles Caldera National Preserve. Each park offers their own unique mix of history, culture, and intrigue. Stop by the Chamber of Commerce and the Visitor Center to learn what each park has to offer.*

# GENERAL COUNTY INFORMATION – COMMUNITY PROFILE

## ***Geography***

Los Alamos ("The Cottonwoods") is a scenic 40-minute drive from the historic New Mexico State capital in Santa Fe, just two hours by car from Albuquerque and about two hours from Taos. At an altitude of 7,300 feet, Los Alamos' clean mountain air is pleasantly cool in summer but warm enough for full enjoyment of a variety of outdoor activities.

## ***Ancient History***

Roughly 1.4 million years ago, a volcanic explosion created the Valle Grande, one of the world's largest calderas (collapsed volcanic peaks), and the area's dramatic cliffs and canyons.

Anasazi Indians who farmed the fertile valleys of this area from 1100 to 1550 A. D. carved their dwellings out of these volcanic cliffs and etched symbols into the canyon walls. Ruins of their villages, trails worn deep into the volcanic tuff, petroglyphs and shards of pottery are all that is left of the civilization from which modern Pueblo Indians are descended. Legendary cities of gold and rumors of fabulous riches brought Spanish Conquistadors to northern New Mexico, beginning with Coronado's expedition in 1540. In 1598, Don Juan de Oñate founded the first European settlement a few miles north of Española. By 1610 the Spaniards claimed the wild and beautiful countryside, establishing their capital at Santa Fe, 35 miles away.

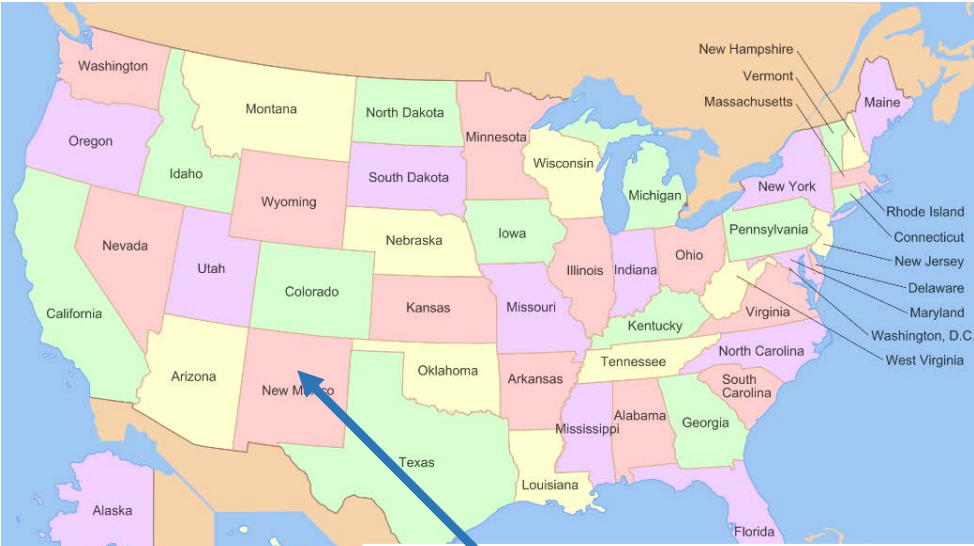
## ***Recent History***

The community of Los Alamos was founded in absolute secrecy in 1943 as a center for defense research for the Manhattan Project, known only to the country's highest-ranking government, military, and scientific personnel. Both civilians and military personnel lived under rigid control of the military, sequestered behind high fences and guarded gates. All residents were required to show badges both entering and leaving the site, and visitors were only permitted with special advance arrangements. Public disclosure of the town's existence in 1945 made national headlines. The County officially came into existence on June 10, 1949, and it took a state constitutional amendment passed in 1965 to give the County its charter government of an incorporated county.

## ***Today***

Los Alamos is a relatively small county with a population of 18,738 (UNM Bureau of Business and Economic Research for 2018). Los Alamos County has enjoyed the lowest unemployment rate and the highest income per capita in New Mexico for a number of years. In 2018, figures from the New Mexico Department of Workforce Solutions put the unemployment rate for Los Alamos County at 3.48% which is one of the lowest in the state. According to U.S. Department of Commerce, Bureau of Economic Analysis, the per capita income for Los Alamos County was \$65,494 in 2018 compared to \$41,198 for the state and \$53,712 for the national average. The 2010 census (U. S. Bureau of the Census) indicates that 79% of Los Alamos households have incomes of \$50,000 or more per year compared to 45.4% of the households in all of New Mexico. Further, 30.4% of the County's population is 55 years of age or older compared to 13.8% ten years ago. The Los Alamos National Laboratory, one of the state's largest employers and an internationally recognized research center, directly employs nearly 10,500 men and women to conduct research in many fields including lasers, nuclear energy, superconductivity, and medicine. Another 1,000 are employed at the Lab as labor for subcontractors. For more economic and demographic information about New Mexico and Los Alamos County, visit the University of New Mexico, Bureau of Business and Economic Research website at <http://bber.unm.edu>.

# GENERAL COUNTY INFORMATION – COMMUNITY PROFILE



Los Alamos County is located on the Pajarito Plateau in Northern New Mexico, approximately 35 miles northwest of Santa Fe, the capital of New Mexico. The County covers approximately 109 square miles, of which 41.2% is owned by the National Forest Service, 35.3% by the Department of Energy, 14% by County and private, and 9.5% by Bandelier National Monument.

**L**  **S** **A** **L** **A** **M**  **S**  
where discoveries are made

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# STRATEGIC PLANNING

## 2019 Strategic Leadership Plan



# Vision

Los Alamos is a world-renowned community where discovery and innovation are inspired by its dramatic history and magnificent mountain setting. We offer extraordinary educational, recreational, and cultural opportunities in a vibrant small town atmosphere.



**Communication & Transparency**





In January, 2019, the Los Alamos County Council identified 7 strategic priorities; these were subsequently adopted on February 5, 2019. These priorities address issues important to the community that the Council agrees to focus and make progress on in the coming year; they are hard and cross-cutting and will support and help enable multiple initiatives currently underway. This does not mean that the county will only work on and invest in these priorities; they are a tool to help assure that in the context of all of the ongoing county efforts, a focus on a few high-level, important but challenging goals is maintained.

For each of these priorities, concrete actions for addressing them will be identified. Additionally, multiple mechanisms will be used to promote engagement with the community to clearly and more broadly communicate what the priorities are and elicit ideas and creative solutions for making progress. The status of the priorities will be reviewed and reported on a regular basis.

**Ongoing improvement in communication and transparency in county policy setting is an overarching Council goal that will be a component of all our efforts.**

These priorities were identified in the context of uncertainty regarding the County's Gross Receipts Tax revenue; it is understood that addressing priorities that require funding outlays will be contingent on the resolution of this uncertainty.



## Priority Areas

### **Increasing the amount and types of housing options.**

This includes a variety of housing options for all segments of the community, from affordable, entry level, and live-work housing to new options for those interested in downsizing or moving closer to central areas of the community.

### **Enhancing support and opportunities for the local business environment.**

This includes appropriate support for existing businesses, growing new businesses, and supporting technology start-ups and spin-offs.

### **Addressing long-term building vacancies in key areas of our community.**

Land availability in Los Alamos County, and in particular in the downtown areas, is limited and there is a desire to work towards better utilization, opportunities for new businesses, and improved aesthetics.

### **Protecting and maintaining our open spaces, recreational, and cultural amenities.**

Los Alamos County open spaces and cultural attractions are greatly valued by the community and provide opportunities for recreational and economic growth; appropriately allocating resources to ensure their health and sustainability is important to our citizens.

### **Supporting social services improvement.**

Behavioral, mental and physical health and social services are important quality of life components; there are key areas where appropriate types and levels of county support could help address current needs.

### **Investing in infrastructure.**

Appropriately balancing maintenance of existing infrastructure with new investments in county utilities, roads, facilities and amenities will help improve environmental stewardship, sustainability, and quality of life.

### **Planning for appropriate levels of county services.**

Making sure we understand the level of services our citizens want will allow us to make appropriate investments in processes and staff to achieve them.

As noted, establishing these priorities is intended to help maintain focus on issues important to the community and support and help enable multiple ongoing initiatives important to the future of our community. These initiatives have benefitted from significant public involvement, time, and expertise and it is essential that we continue to work on:

**Implementation of the 2016 Comprehensive Plan, including an emphasis on neighborhoods and effectively managing commercial growth.**

**Implementation of the 2018 Tourism Strategic Plan.**

**Utilizing the recommendations of the Community Development Advisory Board.**

**Addressing issues noted in the 2018 State of Health in Los Alamos.**

**Pursuing key goals described in 2018 DRAFT Los Alamos County Economic Vitality Plan.**

**Partnering with Los Alamos Public Schools and the University of New Mexico-Los Alamos, as appropriate, to support the high-quality educational opportunities in the community.**

**Maintaining and improving transportation and mobility.**

**Strengthening coordination and cooperation between County government, LANL, and regional and national partners.**

**Collaborating with Los Alamos National Laboratory as the area's #1 employer.**

Work towards the Department of Public Utilities Strategic Goals and integration of these efforts with activities in support of the County's strategic priorities will be essential for achieving desired outcomes effectively and efficiently; mechanisms for improving this integration are being implemented.

# STRATEGIC PLANNING

## Management Action Plans



Council Priority Goals	Management Action Plan	Narrative/ Analysis	Lead Staff	Status/ Deadline
<p><b>Increasing the amount and types of housing options</b></p>	<p>Develop and launch Home Renewal and Home Buyer programs</p>	<p>Home Renewal Program 2017 Phase 2 (13 applications): Work completed on five homes with three more homes expected to finish by Nov. 2018. Home Renewal Program 2018 Phase 1: By Nov. 2018, the Loan Review Committee had recommended approving five additional applications. Work includes improvements for energy efficiency, accessibility and general repairs. Home Buyer Assistance 2018: Eleven home purchases were completed since program launch in Nov. 2017.</p>	<p>CDD</p>	<p>On Going; Requested Funding for 2020</p>
	<p>New Housing Development: Be responsive to potential partnerships that will produce new housing units in the County</p>	<p>Renovation of Oppenheimer/Trinity office building being considered to convert into apartments. Apartment housing project awarded for A-13 (former DOE bldg. site south of Trinity) which will add 150 units. Quamazon In-Fill project was completed fall 2018, adding 10 units.</p>	<p>CDD</p>	<p>On Going</p>
	<p>New Housing Development: Produce new housing units for seniors, workforce, and families as part of the A-19 Development</p>	<p>Now renamed as the Mirador subdivision, the A-19 project will add 161 units plus an additional 60 apartments in White Rock. Construction began on infrastructure in April 2018 and housing construction is expected to begin in Spring 2019 by Raylee Homes, the project developer.</p>	<p>CDD</p>	<p>2019</p>
	<p>Market County-owned parcels for workforce and senior housing</p>	<p>Canyon Walk Apartments by Bethel (near DP Rd./Fire Training Tower): Land sale for this property (A-9) for affordable housing under a State tax incentive program was completed in Nov.; construction underway will add 70 low income qualified units suitable for workforce housing by January 2020, and is well-suited for workforce housing as it is located within walking distance using Canyon Rim Trail to connect to Smith's Marketplace and nearby Mari Mac, plus, public transit is located nearby for easy access. 70-90 units are being considered under a second State tax incentive request being processed by early 2019; the request from Bethel is for the A-8 property on DP Rd. for an Affordable Senior Housing project called "The Bluffs."</p>	<p>CDD</p>	<p>On Going</p>
	<p>Continue to identify capital project funding opportunities that support Council's adopted policy in support of Los Alamos Public Schools</p>	<p>County and Schools are considering a housing project on Middle School land on North Mesa, with the County submitting a funding request to the State Legislature in support of infrastructure that would be needed. School Board voted to support the request in Nov. 2018 and it is on the State Legislative Agenda adopted by Council on Dec. 18, 2018. \$475,000 was included in a legislative capital outlay bill currently awaiting signature by the Governor.</p>	<p>CMO</p>	<p>On Going</p>

Council Priority Goals	Management Action Plan	Narrative/ Analysis	Lead Staff	Status/ Deadline
<p><b>Increasing the amount and types of housing options</b></p>	<p>Housing Study</p>	<p>Pursue contractor to produce a housing study that would identify the appropriate mix of housing types, price ranges, ownership options, and sizes to inform County's future land sale decisions. <i>Cross-cutting impacts: Business Environment; Infrastructure; Long-term Vacancies.</i></p>	<p>CDD</p>	<p>Council Approved Funding 03/19</p>
	<p>Stand up the Property Disposition Committee</p>	<p>Will address issues, including strategic land use for business, housing, open space, egress, and identify additional land transfer options. <i>Cross-cutting impacts: Business Environment; Infrastructure; Open Space, Recreational, and Cultural Amenities; Long-term Vacancies.</i></p>	<p>CMO Council</p>	<p>Complete: Committee Stood Up 02/19</p>
	<p>Pursue land trust options for affordable housing</p>	<p>As a potential addendum to the housing study or a stand-alone investigation, explore how a land trust or similar property ownership could effect lower prices for income-qualified needs. <i>Cross-cutting impacts: Business Environment; Social Services.</i></p>	<p>CDD</p>	<p>2019</p>
	<p>Options for "Local Preference"</p>	<p>Determine available options, pros, and cons with respect to the approach to procurements.</p>	<p>Attorney</p>	<p>2019</p>
<p><b>Enhancing support and opportunities for the local and small business environment</b></p>	<p>Hold a Los Alamos and White Rock Business Workshop</p>	<p>Identify key issues, and near and longer-term possible solutions - include business owners, County staff, community participants (e.g. needed signage, permitting mentor, incentives for commercial property owners, etc.). <i>Cross-cutting impacts: Long-term Vacancies.</i></p>	<p>CMO Council</p>	<p>Complete: Initial Workshop Held 04/19</p>
	<p>Support the health and success of technology incubators</p>	<p>Includes addressing housing and quality of life, identifying space options, continued engagement to determine key needs/options for addressing. <i>Cross-cutting impacts: Infrastructure.</i></p>	<p>CMO</p>	<p>On Going</p>
	<p>Support legislative priority regarding LEDA funding</p>	<p>Monitor efforts that clarify the Local Economic Development Act (LEDA).</p>	<p>CMO Council</p>	<p>Complete for 2019 legislative Session</p>
	<p>Perform economic development prospecting to include targeted marketing events</p>	<p>Hosted statewide DisruptTECH Conference again this year with the Feynman Center to provide networking opportunities for startups. Continued to participate in the RDC Venture Acceleration Fund awards to small startups. Staff continues to actively recruit prospective retail, hotel and conference center opportunities.</p>	<p>CMO</p>	<p>On Going</p>
	<p>Encourage Kroger to develop the Trinity Site to include major anchor retailer</p>	<p>Marketers continue to pursue developers.</p>	<p>CMO</p>	<p>On Going</p>

Council Priority Goals	Management Action Plan	Narrative/ Analysis	Lead Staff	Status/ Deadline
<p><b>Enhancing support and opportunities for the local and small business environment</b></p>	<p>Enhance the development of compact, high-quality mixed-use pedestrian districts in downtown Los Alamos and White Rock</p>	<p>Dispose of 20th Street parcels. Traffic light installation at 20th/Trinity is expected to occur in 2019.</p>	<p>CMO</p>	<p>2019-2020</p>
	<p>Advertise directly to site selectors and new business/employee prospects</p>	<p>Staff attended ICSC to recruit new retail/restaurants and promoted live/work/play opportunities featuring Los Alamos start-up owners. UbiQD was able to secure a State LEDA loan for \$125,000 in 2018, partly due to previous LEDA support from the County, enabling them to expand in 2017 through a local LEDA application. Keeping site selectors informed on RFPs such as the 20th St. parcel to interest them in creating new shops, such as Starbucks new large-format store opening in 2019, also helps meet this goal as land becomes available and is marketed.</p>	<p>CMO</p>	<p>On Going</p>
	<p>Support workforce development and LANL suppliers</p>	<p>The County funding of the Regional Development Corporation (RDC)/Regional Economic Development Initiative (REDI) supports workforce development efforts and supplier growth.</p>	<p>CMO</p>	<p>On Going</p>
	<p>Significantly improve the quantity and quality of retail business</p>	<p>Retail GRT collections have increased by approximately 40% over the last two years. Continue to track and review.</p>	<p>CMO</p>	<p>On Going</p>
	<p>Update the Economic Vitality Strategic Plan (EVSP)</p>	<p>Plan was updated through EVAT meetings and discussed with Council July 2018. Final draft completed Fall 2018. Goal is to take EVSP to newly seated Council for further discussion and possible adoption.</p>	<p>CMO</p>	<p>May 2019</p>
	<p>Encourage the retention of existing businesses and assist in their opportunities for growth</p>	<p>Staff successfully expanded MainStreet designation in Nov. 2018 to include the White Rock Visitor Center/Bandelier Shuttle Service area and surrounding businesses on SR4, opening up new funding opportunities through MainStreet programs. County created 6-lot subdivision on 20th street and is currently marketing sites for commercial/mixed use needs.</p>	<p>CMO</p>	<p>On Going</p>
	<p>Support spin-off business opportunities from LANL</p>	<p>New Mexico Consortium, originally funded through a County LEDA loan/grant, continues to grow rapidly and the EVA is working with them as they seek additional space, in order to keep this successful business, as well as other spin-off businesses like UbiQD, located in Los Alamos County.</p>	<p>CMO</p>	<p>On Going</p>

Council Priority Goals	Management Action Plan	Narrative/ Analysis	Lead Staff	Status/ Deadline
<p><b>Enhancing support and opportunities for the local and small business environment</b></p>	<p>Simplify permit requirements and improve the overall development and building code processes to become easier to work with for all participants</p>	<p>Through November 2018, 180 building permits or approximately 16% had been submitted electronically online using the Citizen Self Service portal. Turnaround times have dropped from three days to two days for permit issuance.</p>	<p>CDD</p>	<p>On Going</p>
	<p>Work with contractors and public through interactive, informal presentations and open house formats to better explain building codes/processes</p>	<p>CDD staff holds bi-monthly luncheons for contractors, which have been well attended and feature a topic of interest.</p>	<p>CDD</p>	<p>On Going</p>
	<p>Implement Tourism Plan (Council directed item)</p>	<p>Tourism Plan was adopted in February 2018 and Tourism Implementation Task Force meets at least monthly with 11 citizens, including Boards and Commissions representatives. Focus has been on move of the Visitor Center in Los Alamos.</p>	<p>CMO</p>	<p>On Going; Requested Funding for 2020</p>
	<p>Develop a brand to market the County</p>	<p>County created and adopted the Brand in 2016.</p>	<p>CMO</p>	<p>Complete</p>
	<p>Implement the brand to market the County</p>	<p>Discoveries Action Team began meeting April 2018 and meets monthly. Facilitated by Once a Day Marketing group and staff. Focus continues to be on community engagement. Place Making and Place Marketing subgroups are working on several ideas with project champions. Brand ambassador training program was funded with an LACDC grant in October 2018. County to have input into the program as it proceeds.</p>	<p>CMO</p>	<p>On Going</p>
	<p>Continue to promote Historic District and gaining tour (public) access long term to the MPNHP Sites</p>	<p>Fuller Lodge - Grant for interpretative plan completed; now moves to Historic Preservation Advisory Board to lead and implement the plan.</p>		
		<p>Restoration work by NPS on the Pond cabin completed. Restoration of windows by NPS on Slotin building underway.</p>	<p>CMO</p>	<p>On Going</p>



Council Priority Goals	Management Action Plan	Narrative/ Analysis	Lead Staff	Status/ Deadline
<p><b>Enhancing support and opportunities for the local and small business environment</b></p>	<p>Create entry point for visitors to Los Alamos</p>	<p>The only remaining task to be completed at the "Los Alamos Project Main Gate Park" is an informational panel that describes the history of the park and the role of the Kiwanis in its development. Other long-term plans include re-paving/landscaping/pathways around the park for visitors - to be funded. Parks laid out the Main Gate Park to better accommodate RVs and this was discussed with the P/Rec Board last year.</p>	<p>CMO</p>	<p>2019</p>
	<p>Enhance the Historic District Walking Tour</p>	<p>It is expected that the Historic Preservation Advisory Board will separate the interpretative plan for the Lodge into action items and pursue grants to implement pieces of the plan that will enhance the walking tour.</p>	<p>CMO</p>	<p>Spring 2019</p>
	<p>Continue to work on partnering to support the MPNHP</p>	<p>Manhattan Project Subcommittee was folded into the Tourism Task Force.</p>	<p>CMO</p>	<p>Complete</p>
	<p>Develop and implement County-wide Wayfinding program</p>	<p>Work was completed by MERIE in 2018. Has been #2 on CIP lists for past two years.</p>	<p>CMO</p>	<p>On Hold; Requested Funding for 2020</p>
	<p>Expand ScienceFest, the County's signature event</p>	<p>projectY sponsored a help session for those wishing to participate. Participation by vendors nearly doubled, with 70 vendors in 2018, as compared to 40 in 2017. Renamed Saturday main event "Discovery Day" to align with brand. Tours of the LANL MPNHP Sites were offered during the event, and plans to reoccur in 2019.</p>	<p>CMO CSD PW</p>	<p>On Going</p>
	<p>Work with DOE/NNSA to complete the conveyance agreement originally signed in 2002 that outlined the process for transferring parcels to the County</p>	<p>The County received the deed to parcel A-16-a, which sits on DP Rd. across from the commercial development.</p>	<p>CMO</p>	<p>Complete</p>

Council Priority Goals	Management Action Plan	Narrative/ Analysis	Lead Staff	Status/ Deadline
<p><b>Enhancing support and opportunities for the local and small business environment</b></p>	<p>Manage commercial growth well following an updated, concise Development Code that is consistent with the Comprehensive Plan</p>	<p>Planning staff are working on several high-priority changes to the Development Code as identified through the Comprehensive Plan update. Sign code update was drafted and should go to Council mid-2019. CDD staff are continuing to work on general County code clean up, such as sections related to Addressing Requirements. Parcel A-16 on DP Rd. was transferred to the County in 2018 and it is expected the County will rezone multiple parcels, which will be done with other infrastructure improvements needed on DP Rd. for light industrial and manufacturing uses. Master planning for this area, involving stakeholders and businesses along the main road, could get underway in 2019 to assist in mapping out new development areas and addressing access/parking areas for existing businesses. These efforts should occur alongside the NM502 and Bethel projects. Infrastructure updates could include extending utility lines in this area to serve existing and new businesses. CDD planning staff are also working on a Food Truck policy with members of the Place Marketing Discoveries Action Team, an idea brought forward to CDD in Sept. 2018. The policy would allow parking of food trucks at the RV Park in White Rock, and, could clearly identify areas in White Rock and Los Alamos where such activity is permitted.</p>	<p>CDD</p>	<p>2019</p>
<p><b>Addressing long-term building vacancies and County land in our community</b></p>	<p>Enhance commercial property maintenance code enforcement standard</p> <p>Vacancy analysis</p>	<p>Staff enforcement is on going and addressed commercial properties such as the Black Hole, Hilltop House, Motel 6, 9th Street Apts, and the Longview area of White Rock. NOV's issued Jan. 1, 2017 thru Nov. 16, 2017 – 164. NOV's issued Jan. 1, 2018 thru Nov. 16, 2018 – 135.</p> <p>Documentation of long-term vacancies and the condition - include the impact to the County and/or utilities (e.g. costs to utilities of vacancies), determine options for addressing (and associated pros/cons based on other communities' experience). <i>Cross-cutting impacts: Housing; Business Environment; Infrastructure.</i></p>	<p>CDD</p>	<p>On Going</p>
<p><b>Protecting, maintaining and improving our open spaces, recreational, and cultural amenities</b></p>	<p>Develop CIP projects</p>	<p>On Dec. 5, 2017, the four CIP projects for golf course irrigation, ice rink improvements, splash pad at Piñon Park and a Kiddie Pool were approved to proceed to design. All are "on hold" pending tax status of the new Triad contractor for LANL operations and management.</p>	<p>PW</p>	<p>On Hold Awaiting Direction from Council</p>

Council Priority Goals	Management Action Plan	Narrative/ Analysis	Lead Staff	Status/ Deadline
<b>Protecting, maintaining and improving our open spaces, recreational, and cultural amenities</b>	Support the development of Pajarito Mountain through public-private partnership and investment	<p>The County is supporting the Camp May water pipeline and snow-making project. Council approved \$500,000 in 2017 for possible improvements for Bike Flow Trails on the mountain. A portion (\$50,000) of this amount was segregated to pursue design concepts for a Bike Flow Trail in 2018. The balance could still be dispersed for use on Pajarito Mountain in the form of a LEDA loan/grant, pending further action on the Bike Flow Trail project or other Council direction in 2019.</p>	CMO	2019
	Consider Options for a new Flow Trail in Los Alamos	<p>\$50,000 was set aside for this project in 2017. In 2018, a consultant was hired to explore options ranging from establishing a family-friendly bike trail in various canyons around Los Alamos. Results were presented to Council in Sept. 2018. All options had limitations due to terrain, coinciding with equestrian traffic, accessibility or difficulty levels. Council directed further exploration of some of the options for the trail and that work is in progress. Current discussions with LANL are occurring regarding the potential transfer of Los Alamos Canyon.</p>	CSD	2019
	Expand the Canyon Rim Trail	<p>The County rec'd funding from the State to build an underpass to connect the LA Mesa Trail on the north side of NM502 with the southerly trailhead start of the Canyon Rim Trail. Design is in progress. Construction planning is occurring, with initiation dependent upon the NM502 roundabout project and other projects impacting NM502 commuter traffic. Easements for the Phase 3 project of the trail are in progress – those required on DOE property have been acquired but others for private property that are needed to bring the trail from Smith's Marketplace into the downtown area.</p>	PW CSD	2019
	Enhance Open Space opportunities to appeal to a variety of users	<p>Open Space Specialist held work parties for volunteers several times in the last year to maintain or clean up trails around Los Alamos and White Rock, including fire removal in White Rock Canyon. The Open Space Division has been working with Parks' staff to update and install new Trail Head kiosks and new markers along trail intersections for better navigation. Trail network guide maps are being updated for printing along with the overall trails map showing all trails. A contract to restore erosion damage is set to be awarded before year-end for Graduation Canyon, with plans to have a public education project with "before/after" photos and an educational panel showing users the changes and needs for improvement in the canyon bottom, which is greatly in need of repair.</p>	CSD	2019

Council Priority Goals	Management Action Plan	Narrative/ Analysis	Lead Staff	Status/ Deadline
<b>Protecting, maintaining and improving our open spaces, recreational, and cultural amenities</b>	Review Open Space staffing	Determine staffing level, scope of responsibilities, what else is needed/gaps, and opportunities for growth (business development). <i>Cross-cutting impacts: Business Environment.</i>	CSD	Funding Requested for 2020
	Review fee policies for land/open space usage	Determine current space maintenance capabilities, issues, and the sustainability of current approach to maintenance and utilization of County resources every five years.	CSD	2019
	Support Social Services Programs that benefit education system	School Prevention Specialist Initiative funded. Continued funding the JJAB youth initiative. Coordination of the Suicide Awareness and Prevention sub-group of Community Health Council. Continued funding, via contract, case management for elementary-aged kids and their families. Social Services staff continue to pursue options for locating a Public Health Office with beneficial office hours and easy access/proximity to the schools after action in 2017 eliminated the office/nurse.	CSD	On Going
<b>Supporting social services improvement</b>	Social Services gap analysis	Evaluate the shortcomings/gaps, where the County can and should help address critical needs.	CSD	Council Approved Funding 04/19
	Review preteen/early-teen needs	Particular attention to building coping mechanisms - what are the specific needs and options for addressing these needs, possible need/benefits for a tween center. Will be informed by the Social Services gap analysis.	CSD	2020
	Behavioral/Mental health access	Determine options for how to improve and incentives - consider regional collaboration as an option for improving. Will be informed by the Social Services gap analysis.	CSD	2020
	Reinstate Public Health Office	Work with the State for reoccurring funding.	CSD	Complete: HB-548 Commits Reoccurring Funding 07/19
	Support healthy, safe options for County youth	Review and fund as appropriate - activities, teen centers, infrastructure, etc. <i>Cross-cutting impacts: Open Space, Recreational and Cultural Amenities.</i>	CSD	On Going

Council Priority Goals	Management Action Plan	Narrative/Analysis	Lead Staff	Status/ Deadline
<b>Investing in infrastructure</b>	Develop a multi-modal Transportation Plan	Development of the Bike Flow Trail mentioned in a previous MAP supports this goal. Public Works staff continue to apply for grants to support enhancing multi-modal transportation options.	PW	On Going
	Improve information/ technology for tracking bus sched- ules, services and systems	Automatic voice announcements were added at bus stops and the new voice annunciator system on the Bandelier shuttles helps enhance the visitor/ rider's experience with updates about stops and amenities. Public Works is exploring adding WiFi to buses – a popular request and growing national trend.	PW	On Going
	Continue development of a bicycle and pedestrian route through the townsite	This project overlaps with Canyon Rim Phase 3, the trail underpass for NM502, as mentioned in other MAP updates. Staff has applied for two grants to complete the high-priority Urban Trail Corridor through downtown.	PW	2020
	Pursue high speed broadband network	The County continues to explore alternative routes, in concert with REDI-NET and LANL. <i>Cross-cutting impacts: Housing; Business Environment.</i>	CMO ASD IM	On Going
	Utility infrastructure	Take up with joint Council-DPU Policy Committee. Initial focus on sewer and water - review needs and potential strategies to address needs, appropriate balance of investment relative to other possible investments (where we need to be and how to get there), and possible benchmarking of County approach to investment relative to revenues against comparable communities (e.g. % of budget for infrastructure reinvestment). <i>Cross-cutting impacts: Housing; Business Environment; County Services.</i>	Council DPU	On Going
	Evaluate the use of alternative fuels	The Public Works Department is in the process of purchasing two electric buses under a federal transit grant program called Low or No Emission Vehicle Program – 5339(c)	PW	On Going
	Establish and implement a mechanism for effective Utility policy setting and review	Council and the BPU met to review financial policies and approved ordinance for interfund transfers within DPU as a result. The Council continues to meet with BPU members to work on projects and policies of joint interest.	Council Utilities	On Going
	Track usage in County facilities in or- der to quantify savings from retrofits and upgrades	Staff continues assessing annual usage data and reviewing with departments in all areas, including sustainable energy, water usage, recycling, fuel usage and other projects underway internally and with the assistance of the Green Team. Updates are reported annually and provided to Council and public in monthly County Manager reports. This will include an energy audit for County Facilities to determine way to improve cost effectiveness, sustainability, and impact on resources. <i>Cross-cutting impacts: County Services.</i>	PW	On Going

Council Priority Goals	Management Action Plan	Narrative/ Analysis	Lead Staff	Status/ Deadline
	<p>Maintain a high level of investment in public infrastructure to attract new residents and serve a resident population of 25,000 people</p>	<p>Public Works staff has been actively involved and advocated for construction of the NM502 roundabout (Tewa Ip. to Knecht) to be constructed by the State, as well as continued advocacy for Supplemental Environmental Projects (SEP) funding to make safety improvements to SR4 at the intersection to the Truck Route. NM502 is set to proceed in March 2019 and design options for SR4 were discussed with the Transportation Board in October 2018. The County is also coordinating with the State, LANL (TA-21) and Bethel on traffic, public safety and outreach for concurring construction projects on Trinity Dr. near DP Rd. that should get underway in 2019 and be on going across the next two years.</p>	<p>CDD PW</p>	<p>On Going</p>
	<p>Continue communication and outreach efforts to increase awareness of the County's sustainability program</p>	<p>Env. Services continues to attend community events and distribute informational brochures and educational materials. A new sustainability focused community-wide education, engagement and incentives program was launched in 2018. The Environmental Sustainability Board members are working with staff on a variety of Zero Waste articles to support public outreach; the articles are submitted to local media and published online.</p>	<p>PW</p>	<p>On Going</p>
<p><b>Investing in infrastructure</b></p>	<p>Develop and implement an Environmentally Preferable Purchasing Policy</p>	<p>The County's internal Green Team completed the policy and it is under consideration by the County Manager. Green Team promoted responsible purchasing practices and other initiatives at Customer Service Week Event in October 2018.</p>	<p>PW</p>	<p>On Going</p>
	<p>Develop and implement new programs and initiatives to increase the amount of material diverted from area landfills</p>	<p>Yard Trimming Roll Cart program was implemented in July 2018. When comparing tonnage for calendar year 2017 from the quarterly brush collection program to the current program, Env. Services has collected twice as much material than from the previous program in the first half of the year alone. The entire 2017 total was 223.75 tons, with quarterly collection. Jan. – June 30, 2018 was 135.67 tons with quarterly collection. July 1 – Nov. 14, 2018 with the new Yard Trimming Roll Cart program in place: 388.59 tons, with bi-weekly curbside collection. New cardboard dumpsters were also located at various locations in November, anticipating an uptick in boxes being recycled due to holiday shipping. Recycling cardboard is a cost-beneficial project, so making it easier to place cardboard in large roll offs should help keep cardboard out of the main waste stream. Public outreach is in progress to educate the residents on the special need to recycle cardboard, not discard it in trash roll carts. This includes establishing a “throw as you go” sub-committee.</p>	<p>PW</p>	<p>On Going</p>

Council Priority Goals	Management Action Plan	Narrative/Analysis	Lead Staff	Status/ Deadline
<p><b>Planning for appropriate levels of county services</b></p>	<p>Replace existing Finance/Utility/HR software system</p>	<p>MUNIS was launched in July 2018 and concerns were resolved related to Utility bills by Fall 2018. Project manager, IT and staff in Procurement and Facilities continue working on the next MUNIS phases to launch that will enhance data tracking and user experiences; these will include MUNIS online financial data, coupled with better transparency/reporting for citizens to access, as well as online Vendor Self-Service submittals for RFPs, invoices, and other forms. It also includes the new online Work Order submittal system for reporting such items as potholes and streetlight bulb outages, which will be available 24/7 on the MUNIS Citizen Self-Service portal and features a tracking case number for easy follow up. Develop and communicate to the community a strategy for addressing ongoing billing issues by 2019.</p>	<p>CMO ASD Utilities</p>	<p>July 2019</p>
	<p>Continue implementation of County-wide training and development program to align it with the County's efforts to be a higher performing organization</p>	<p>More than 114 County supervisors have completed the Leadership Academy, a staff-developed program focused at providing employees with the tools needed to be successful in their positions. An 8th class began February 2019. New training software to schedule and track training called LITMOS launched as part of MUNIS, with more e-learning options, providing more flexibility</p>	<p>CMO</p>	<p>On Going</p>
	<p>Staffing survey</p>	<p>Review appropriateness of staffing levels, ways to improve development and retention - tie to continual increase in quality of County services. A salary survey (required every four years) will be conducted, and an employee survey is included in the FY2020 Budget Options.</p>	<p>CMO</p>	<p>On Going</p>



On Going Initiatives	Management Action Plan	Narrative/ Analysis	Lead Staff	Status/ Deadline
<p><b>Implementation of the 2016 Comprehensive Plan, including an emphasis on neighborhoods and effectively managing commercial growth</b></p>	<p>Continue implementation of the Comprehensive Plan, with an emphasis on neighborhoods</p>	<p>Sign code update will occur in 2019 with the Planning and Zoning Commission.</p>	<p>CDD</p>	<p>2019</p>
<p><b>Implementation of the 2018 Tourism Strategic Plan</b></p>	<p>Allocate CIP funds for design and construction of downtown streetscape improvements, including sidewalks, landscaping pocket parks and signage</p>	<p>Evaluate changes to the development code to address narrow streets in neighborhoods.</p> <p>Developed concepts for Deacon Street, including parking and streetscapes that might support “buskers row” or other events as part of Economic Development projects.</p>	<p>PW CDD</p>	<p>On Going</p>
<p><b>Utilizing the recommendations of the Community Development Advisory Board</b></p>	<p>Pursue actions identified in plan</p>	<p>Developed concepts for Deacon Street, including parking and streetscapes that might support “buskers row” or other events as part of Economic Development projects.</p>	<p>PW</p>	<p>On Hold Awaiting Funding</p>
<p><b>Addressing issues noted in the 2018 State of Health in Los Alamos</b></p>	<p>Enhance private property maintenance code enforcement standard</p>	<p>Tourism Implementation Task Force has been established and they meet monthly to provide advice on the plan’s implementation activities. This has resulted in budget requests for FY2020 that would support suggested actions. Task Force was most recently involved in reviewing options for relocation of LA Visitor Center that resulted in a consolidation of County and NPS VC’s in same location.</p>	<p>CMO</p>	<p>On Going</p>
<p><b>Pursuing key goals described in 2018 DRAFT Los Alamos County Economic Vitality Strategic Plan</b></p>	<p>Enhance the local economy and quality of life for our citizens</p>	<p>Council appointed a new Community Development Advisory Board in August 2018 and they meet monthly with CDD as staff liaison. The CDAB has an adopted Work Plan and is currently working on review of code enforcement provisions in the County code, as well as reviewing monthly cases. In October, they conducted a “ride a long” with Code Compliance Officials.</p>	<p>CDD</p>	<p>On Going</p>
<p><b>Addressing issues noted in the 2018 State of Health in Los Alamos</b></p>	<p>Insure the needs of all citizens regardless of age or income level</p>	<p>Council recently held a discussion regarding Social Services and as a result considered a “Gap Analysis” be developed to guide future actions. Council has approved a budget adjustment for this analysis and contractors are currently being sought.</p>	<p>CSD</p>	<p>On Going</p>
<p><b>Pursuing key goals described in 2018 DRAFT Los Alamos County Economic Vitality Strategic Plan</b></p>	<p>Enhance the local economy and quality of life for our citizens</p>	<p>Economic Vitality Action Team is pursuing Council’s feedback regarding EVSP in an effort to bring plan to Council for approval. Primary efforts have been to collect public input and currently plan is being revised in accordance with this input. Anticipate consideration of plan in May 2019.</p>	<p>CMO</p>	<p>On Going</p>



On Going Initiatives	Management Action Plan	Narrative/ Analysis	Lead Staff	Status/ Deadline
	Continue to identify capital project funding opportunities that support Council's adopted policy in support of Los Alamos Public Schools	The joint County Council/LAPS Board meetings are held monthly. Attendees continue to discuss potential capital project funding opportunities. County contributed \$1.2 million to Duane Smith Auditorium renovations, and construction is completed.	CMO	On Going
<b>Partnering with Los Alamos Public Schools and the University of New Mexico-Los Alamos, as appropriate, to support the high-quality educational opportunities in the community</b>	Implement public safety educational programming  Support literacy in the community	In partnership with LAPS and CSD, Police Dept. offered Safety Town, a program where students learn basic strategies to keep themselves safe, while practicing specific procedures in new situations. 92 pre-K children graduated from the program with planning for the 5th year already underway.  The Library provides on going reading programs for ages 0-18, including 1000 Books Before Kindergarten, summer and winter reading programs, and a homeschool book club. In partnership with the LAPS, launched Cover to Cover - a book club for all 3rd-6th graders in our community, and Project Lit - a community wide book club focusing on new young adult literature. Collaborate with JJAB to promote Dolly Parton's Imagination Library (an initiative to place books with pre-K children) and other early literacy initiatives. The on going Book Buddies program pairs a new reader with a more experienced one in an effort to improve the literacy skills of the beginning reader. Expanded focus on teen literacy through a series of school tours, outreach, collection development, and programs focusing on developing teen's recreational reading habits. Host tours and provide class visits for local elementary schools and began program to develop monthly outreach to daycares.	CSD LAPD	On Going
<b>Maintaining and improving transportation and mobility</b>	Invest in projects that expand the community's multi-modal transportation infrastructure	Specific related projects are listed in prior section under "Investing in infrastructure"	PW	On Going
<b>Strengthening coordination and cooperation between County government, LANL, and regional and national partners</b>	Support the work of Regional Economic Development Initiative (REDI), North Central Regional Transit District (NCRTD), and the Regional Coalition of LANL Communities (RCLC)	The County continues to provide staff and fiscal resources. In addition, staff is participating in the SEP's, transportation and storm water monitoring projects funded from the WIPP accident settlement. County is active participant in NCRTD Board and works to coordinate transit services.	CMO	On Going

On Going Initiatives	Management Action Plan	Narrative/ Analysis	Lead Staff	Status/ Deadline
<p><b>Strengthening coordination and cooperation between County government, LANL, and regional and national partners</b></p>	<p>Explore new regional partnership opportunities</p>	<p>The County joined the Stronger Economies Together (SET) program in 2017, under the Mid Central Rural Corridor (Los Alamos, Sandoval and Bernalillo Counties). This USDA Rural Development program provides assistance in community and economic development planning. Once approved, SET regions can access funding from USDA to implement projects for their region. SET members worked together to complete and submit to USDA a Comprehensive Plan in summer 2018 to prioritize projects that could benefit all of the entities involved.</p>	<p>CMO</p>	<p>On Going</p>
<p><b>Collaborating with Los Alamos National Laboratory as the area's #1 employer</b></p>	<p>Build strong partnership with TRIAD</p>	<p>County and Triad staff have been meeting biweekly to outline each agency's plans/desires towards the goal of identifying projects/action that require mutual support and collaboration. To date, this effort has provided significant guidance in our individual activities, and planning for specific collaborative projects is underway.</p>	<p>CMO CSD CDD PW</p>	<p>On Going</p>
<p><b>Create a communication process that provides measurable improvement in citizen trust in government</b></p>	<p>Seek opportunities to better articulate to the public Council's identification of policies and goals</p> <p>Continue implementing the actions outlined in the Communications Work Plan</p>	<p>During 2019, Council first established their list of strategic priorities, and since that time has been seeking public input on these priorities through a number of means, including emails, on-line surveys, discussions during regular Council meetings, and via town halls specifically oriented towards gaining this feedback. Council and staff are subsequently working to incorporate this input into a document that outlines actions to be taken and tracks the progress in each listed area.</p>	<p>CMO</p>	<p>On Going</p>
<p><b>Create a communication process that provides measurable improvement in citizen trust in government</b></p>	<p>Continue implementing the actions outlined in the Communications Work Plan</p>	<p>Website was launched in March 2017 and PIO continues to work with Webmaster and coordinators to update relevant sections. New Boards and Commissions module was installed Summer 2018, making it easier to apply and track applications online. MUNIS launch in July 2018 replaced antiquated HR job application online with improved online forms, ability to save a user profile to apply more easily for jobs, and better display employment openings. The contract for the website hosted site will be extended one year in June 2019 with Civic Live continuing as third-party service. The contract for the Open Forum online forum was also renegotiated with new vendor OpenGov (who purchased Peak Democracy earlier in 2018) and OpenGov has stated it will be updating the software to be more user friendly and with better social media access/options starting in 2019, which could benefit use of Open Forum by citizens.</p>	<p>CMO</p>	<p>On Going</p>

On Going Initiatives	Management Action Plan	Narrative/ Analysis	Lead Staff	Status/ Deadline
<p><b>Create a communication process that provides measurable improvement in citizen trust in government</b></p>	<p>Expand use of social media to strengthen outreach and enhance communication, especially with the younger generation</p> <p>Communication, transparency and feedback</p>	<p>Number of followers on Facebook County page continues to increase with over 4,241 (Nov. 2018) as compared to 3,700 the prior year (Nov. 2017). Use of Next Door social media increased and has over 1,370 members (Nov. 2018) as compared to 900 in Nov. 2017.</p> <p>Identify new and creative options for communication with the community.</p>	<p>CMO</p> <p>CMO</p>	<p>On Going</p> <p>On Going</p>

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where discoveries are made

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## COMBINED BUDGET STATEMENT

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUND</u>
<b>Fiscal Year (FY) 2020 Adopted</b>			
Total beginning fund balance / working capital	\$ 32,274,507	5,486,730	310,409
Revenues and other sources	71,646,216	4,040,200	11,000
Transfers from other funds	2,971,868	352,950	4,550,759
Expenditures	61,128,361	7,403,944	4,550,759
Transfers to other funds	11,418,570	187,500	-
Total fund balance / working capital ending FY2020	<u>\$ 34,345,660</u>	<u>2,288,436</u>	<u>321,409</u>
<hr/>			
Net increase / (decrease) in fund balance / working capital	<u>\$ 2,071,153</u>	<u>(3,198,294)</u>	<u>11,000</u>
<hr/>			
	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUND</u>
FY2020 Adopted Budget FTEs	352.52	3.59	0.00
FY2019 Adopted Budget FTEs	<u>347.15</u>	<u>3.59</u>	<u>0.00</u>
Net increase / (decrease)	<u>5.37</u>	<u>0.00</u>	<u>0.00</u>

<b>CAPITAL PROJECTS FUNDS</b>	<b>JOINT UTILITY SYSTEM FUND</b>	<b>OTHER ENTERPRISE FUNDS</b>	<b>INTERNAL SERVICE FUNDS</b>	<b>TOTAL ADOPTED BUDGET</b>	<b>FY2019 ADOPTED BUDGET</b>
30,871,709	5,879,997	3,808,819	11,731,131	90,363,302	84,978,736
5,597,000	67,152,339	38,044,283	16,486,599	202,977,637	185,682,103
6,628,000	187,500	1,212,861	-	15,903,938	16,102,860
9,312,000	63,535,904	38,342,913	15,324,564	199,598,445	188,839,453
1,326,000	889,868	2,082,000	-	15,903,938	16,102,860
<u>32,458,709</u>	<u>8,794,064</u>	<u>2,641,050</u>	<u>12,893,166</u>	<u>93,742,494</u>	<u>81,821,386</u>

<u>1,587,000</u>	<u>2,914,067</u>	<u>(1,167,769)</u>	<u>1,162,035</u>	<u>3,379,192</u>
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<b>CAPITAL PROJECTS FUNDS</b>	<b>JOINT UTILITY SYSTEM FUND</b>	<b>OTHER ENTERPRISE FUNDS</b>	<b>INTERNAL SERVICE FUNDS</b>	<b>TOTAL FTEs</b>
0.00	98.60	207.37	13.00	675.08
1.60	97.60	207.37	13.00	670.31
<u>-1.60</u>	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4.77</u>

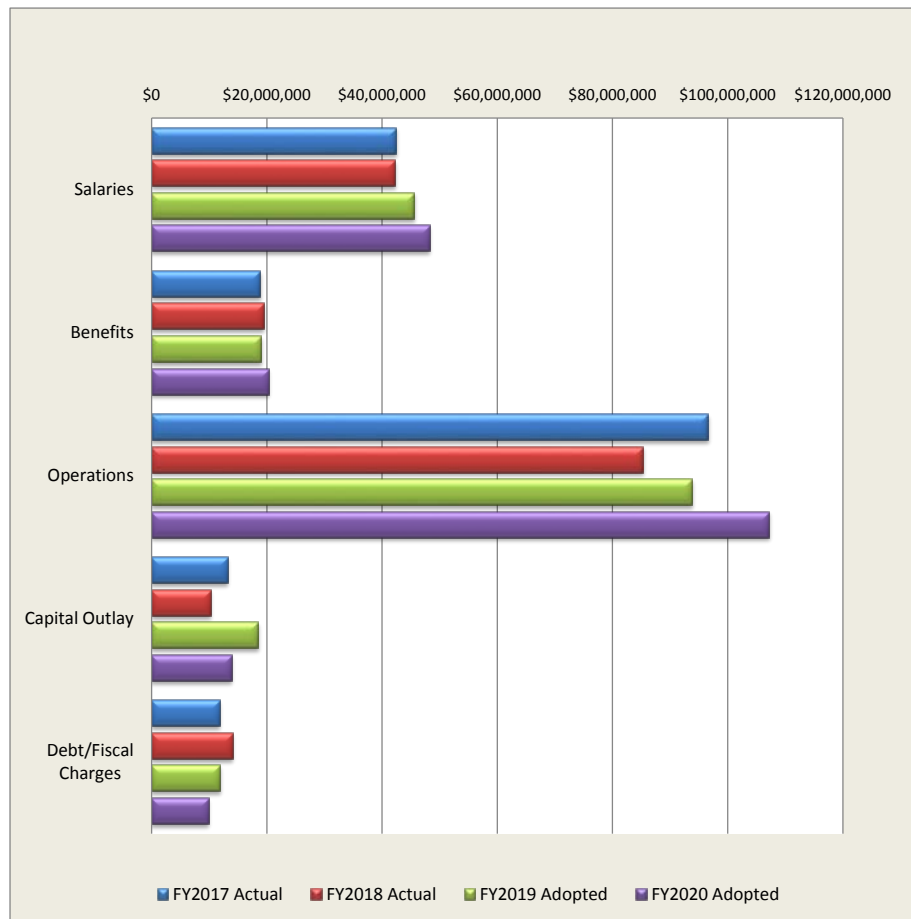
**COUNTY-WIDE COMBINED BUDGET - REVENUE AND EXPENDITURE STATEMENT**

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	\$ Variance FY2020 vs FY2019	% Variance FY2020 vs FY2019
<b>Total beginning fund balance working capital</b>	118,325,987	107,096,018	84,978,736	90,336,302	5,357,566	6.3%
<b>Revenues</b>						
Taxes	50,363,958	54,133,742	53,224,776	64,094,380	10,869,604	20.4%
Intergovernmental	30,616,348	28,143,156	24,799,032	31,093,042	6,294,010	25.4%
User Charges	58,339,303	61,739,259	71,613,446	69,491,879	(2,121,567)	-3.0%
Interdepartmental	15,309,549	15,774,820	4,602,210	17,265,495	12,663,285	275.2%
Investment Income	6,592,165	5,066,040	25,725,677	5,153,616	(20,572,061)	-80.0%
Debt Proceeds	120,655	112,727	187,568	-	(187,568)	-100.0%
Other	12,010,311	13,040,262	5,529,393	15,879,225	10,349,832	187.2%
<b>Total Revenues</b>	<u>173,352,289</u>	<u>178,010,006</u>	<u>185,682,102</u>	<u>202,977,637</u>	<u>17,295,535</u>	<u>9.3%</u>
<b>Transfers from other funds</b>	17,537,145	17,198,489	16,102,860	15,903,938	(198,922)	-1.2%
<b>Total sources of funds</b>	<u>\$ 309,215,421</u>	<u>302,304,513</u>	<u>286,763,698</u>	<u>309,217,877</u>	<u>22,454,179</u>	
<b>Expenditures</b>						
County Council	\$ 320,224	416,268	419,546	419,546	-	0.0%
County Assessor	532,488	587,984	647,649	734,602	86,953	13.4%
County Clerk	615,260	544,507	597,078	663,538	66,460	11.1%
County Sheriff	16,436	16,694	15,510	15,510	-	0.0%
Municipal Court	480,617	492,629	574,516	600,644	26,128	4.5%
Probate Court	4,525	4,587	5,906	5,906	-	0.0%
County Manager	13,502,505	15,089,538	17,493,894	21,204,070	3,710,176	21.2%
County Attorney	595,085	645,014	703,539	744,053	40,514	5.8%
Administrative Services	7,525,776	7,676,320	7,764,690	9,241,593	1,476,903	19.0%
Community Development	1,732,259	1,782,356	1,878,307	2,042,188	163,881	8.7%
Community Services	12,820,322	12,705,787	13,078,316	14,955,220	1,876,904	14.4%
Fire	29,407,354	29,739,519	31,145,575	34,265,312	3,119,737	10.0%
Police	9,140,071	8,641,290	8,685,820	9,380,867	695,047	8.0%
Public Works	37,929,942	27,005,996	34,871,948	37,238,733	2,366,785	6.8%
Utilities	59,741,917	59,386,628	64,691,600	63,535,904	(1,155,696)	-1.8%
Non-Departmental	8,560,545	6,506,879	6,265,559	4,550,759	(1,714,800)	-27.4%
<b>Total Expenditures</b>	<u>182,925,326</u>	<u>171,241,995</u>	<u>188,839,453</u>	<u>199,598,445</u>	<u>10,758,992</u>	<u>5.7%</u>
<b>Transfers to other funds</b>	17,537,145	17,198,489	16,102,860	15,903,938	(198,922)	-1.2%
<b>Nonbudgeted Items</b>	(1,656,932)	(2,134,989)				
<b>Ending fund balance</b>	<u>\$ 107,096,018</u>	<u>111,729,040</u>	<u>81,821,385</u>	<u>93,715,494</u>	<u>11,894,109</u>	



## COUNTY-WIDE COMBINED BUDGET BY EXPENDITURE CATEGORY

Category:		FY 2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance 20 v 19
Salaries	\$	42,464,827	42,220,990	45,591,045	48,296,371	6%
Benefits		18,870,540	19,421,529	19,058,504	20,355,346	7%
Operations		96,614,890	85,293,539	93,799,169	107,140,481	14%
Capital Outlay		13,188,512	10,247,351	18,520,567	13,911,700	(25%)
Debt/Fiscal Charges		11,786,558	14,058,585	11,870,168	9,894,547	(17%)
<b>Expenditures</b>		182,925,326	171,241,995	188,839,453	199,598,445	6%



## **SUMMARY OF SIGNIFICANT CHANGES**

This narrative describes the significant changes between the FY2020 and FY2019 adopted budgets. Following this narrative are tables and graphs that provide additional information, including revenue and expenditure comparisons.

Some of the changes are common to all departments and funds. They are described here by expenditure type so that the same comments will not be repeated throughout the fund and department statements. In some instances, the change described may not be apparent within a specific expenditure line item because offsetting changes are included in that line. Where those are significant they will be footnoted separately.

### **COMMON CHANGES**

#### **Salaries, Benefits, Staffing, and Other Changes**

The FY2020 adopted budget includes County Council approved salary adjustments effective April 2019 and July 2019. The April 2019 action included a total of 2% merit increase and a 2% adjustment to the salary plan step structure for non-collective bargaining employees which was not included in the original FY2019 budget due to revenue uncertainties at the time. The increase effective July 2019 was for a 2% merit increase and a 1% adjustment to the salary plan step structure.

The adopted budget has 647.50 regular, 5.30 limited term and 22.28 temp/casual positions for a total of 675.08 budgeted FTE in all funds. The 5.5 increase to regular FTE is due to the addition of one regular position in the Utilities Electric Fund for a power system operator, three additional dispatch regular positions in the General Fund, one regular Parks Maintenance and Construction Specialist in Parks Open Space division and an increase of 0.5 FTE in the Municipal Court for a Court Clerk who will have expanded duties - functions which were previously handled via an outside contractor. The 1.6 FTE reduction in limited term positions is due to the completion of the PRISM (Planning for Resource Integration and System Management) software implementation project. The 0.87 increase in temp/casual FTEs is due to an increase of 0.5 FTE for the County Clerk's office for increased poll worker hours due to the revised election schedule required by the State and an increase of 0.37 FTE in Information Management for additional work performed under our student intern program.

### **OTHER SIGNIFICANT CHANGES**

The overall FY2020 County expenditures are \$199.6 million as compared to FY2019 adopted expenditures of \$188.8 million.

# SUMMARY OF SIGNIFICANT CHANGES

## General Fund

In FY2020, General Fund revenues are projected to be \$10.5 million, or 17.2%, higher than in the FY2019 Adopted Budget for a total of \$71.6 million. Projected increases in GRT, Property Tax, Interdepartmental Charges and Interest make up the majority of the budgeted revenue increase.

At a total of \$61.1 million, expenditures are \$9.4 million or 18.3%, higher than in the FY2019 Adopted Budget. This is due to the Council initiated and approved salary increase of \$954,843, a \$26,000 increase in County Clerk's budget due to changes to the election calendar, an \$8,000 increase in County Assessor's budget due to benefit selection changes and \$8.5 million in budget options approved by Council during the budget hearings.

## Special Revenue Funds

These funds account for expenditures restricted to specific purposes such as grants, Lodgers Tax, health care assistance, economic development and other special programs.

Lodgers Tax Fund includes expenditure budget for two items recommended in the Tourism Strategic Plan: 1) a redesign of the visitor website and 2) modernize the Visitor Centers' displays.

The Economic Development Fund has budgeted revenues of \$105,000 and budgeted expenditures of \$2.8 million which includes a placeholder of \$2 million for the middle mile fiber project. This net decrease in fund balance/working capital is due primarily to the Economic Development Fund having no recurring stream of revenue and Council moving the economic development program expenditure budget to the General Fund.

The Health Care Assistance Fund expenditures are exceeding revenue due to the GRT revenue not covering the required payments to the State for the Medicaid and Safety Net Care Pool. As a result, expenditures for FY2020 are budgeted at \$357,713 above the prior fiscal year and the transfer in from the General Fund will have to increase from the \$317,000 in FY2020 to an estimated \$650,000 beginning in FY2021.

## Debt Service Fund

The significant projected \$1.7 million reduction in expenditures and transfer from the General Fund is due to the planned structured step down in GRT revenue bond debt service payments. The majority of this debt service was related to the financing of improvements at the Pajarito Cliffs Site and on Diamond Drive.

# SUMMARY OF SIGNIFICANT CHANGES

## Capital Improvement Projects (CIP) Funds

For FY2020, expenditures in the CIP Fund total \$9.3 million which is \$1.2 million higher than FY2019. The change is primarily due to Council changing the biennial allotment to the Los Alamos Public Schools' capital improvements to an annual amount projected at \$1 million per year. The FY2019 adopted budget included \$5.85 million for a Kiddie Pool, \$1.37 million for Tsikumu Village Road Project, \$57,000 for parks small capital projects and \$295,000 for Information Technology projects along with the \$500,000 allotment to the Los Alamos Public Schools. Projects included in the FY2020 budget are \$1.7 million for North Mesa Infrastructure, \$57,000 for parks small capital projects, \$295,000 for Information Technology projects, \$300,000 for the Canyon Rim Trail projects, \$1.07 million for Barranca Mesa Road Project, \$3.75 million for Diamond Drive Road improvements, \$140,000 for capital appropriations from the State and the \$1 million allotment to the Los Alamos Public Schools. The CIP Fund also includes an estimated \$18.9 million in previously approved projects that are carried over into FY2020.

## Joint Utility Systems Fund

The Joint Utility System Fund expenditures for FY2020 are \$63.5 million which is \$1.2 million (1.8%) below the FY2019 adopted budget. Planned revenues are \$67.2 million which is \$2.8 million (4.3%) higher than the prior year.

The FY2020 Joint Utility Fund budget includes the effect of proposed rate changes to be presented to the Board of Public Utilities and County Council for consideration. The proposed changes in FY2020 include a 6.25% increase in sewer rates and a 5% increase in both potable and non-potable water rates.

## Other Enterprise Funds

FY2020 revenues totaling \$38 million in these business-type activities funds are projected to be \$1.6 million, or 4%, higher than FY2019. Total expenses of \$38.3 million are 7.8% higher than FY2019.

The Environmental Services Fund expenses are \$4.5 million which is \$220,465 higher than the FY2019 budget. The impact to this fund for the FY2019 salary adjustment was \$45,606. The budget options approved by Council during the budget hearings totaled \$111,651. The budgeted revenues of \$4.6 million are \$71,798 lower than in FY2019.

## SUMMARY OF SIGNIFICANT CHANGES

In the Transit Fund, budgeted revenues of \$3.8 million are \$714,362 below the FY2019 adopted budget. Budgeted Expenditures of \$5 million are 207,894 or 4.3% above the FY2019 adopted budget. This is primarily due to the timing of bus replacement and related grants offset by the FY2019 salary adjustment of \$88,170 and budget options approved by Council during the budget hearings of \$449,864. The transfer in from the General Fund of \$800,000 is flat to FY2019.

The Fire Fund expenditures are \$27.2 million and the revenues are \$28.5 million in the FY2020 budget. The \$1.8 million (7.1%), increase in expenditures is due to the planned amounts within the DOE Cooperative Agreement. The budget includes both revenues and expenditures for expansion of the mutual aid deployments.

The Airport Fund revenue is \$1.2 million and expenditures are \$1.6 million. This is approximately \$500,000 increase in both revenue and expenditures due to grant funded projects for FY2020.

### **Internal Service Funds**

These funds account for goods and services provided by one County department to another. Total expenditures in the Fleet Fund are \$4.4 million, or 5.8% less than in FY2019. Revenues increased by \$1 million in FY2020 due to a budget option approved by Council during the budget hearings to fully collect the interdepartmental charges for Fleet operation and maintenance costs.

Budgeted revenues in the Risk Management Fund is \$11.8 million which is 2.9% or \$338,109 above the prior fiscal year. Budgeted expenditures are \$10.9 million which is 4.5% or \$473,206 above the FY2019 adopted budget. These increases are primarily due to increases in medical benefits absorbed by the County through established self-funded benefit plan reserves in lieu of passing on the full increase to employees for calendar year 2019.

## SUMMARY OF SIGNIFICANT CHANGES - STAFFING CHANGES

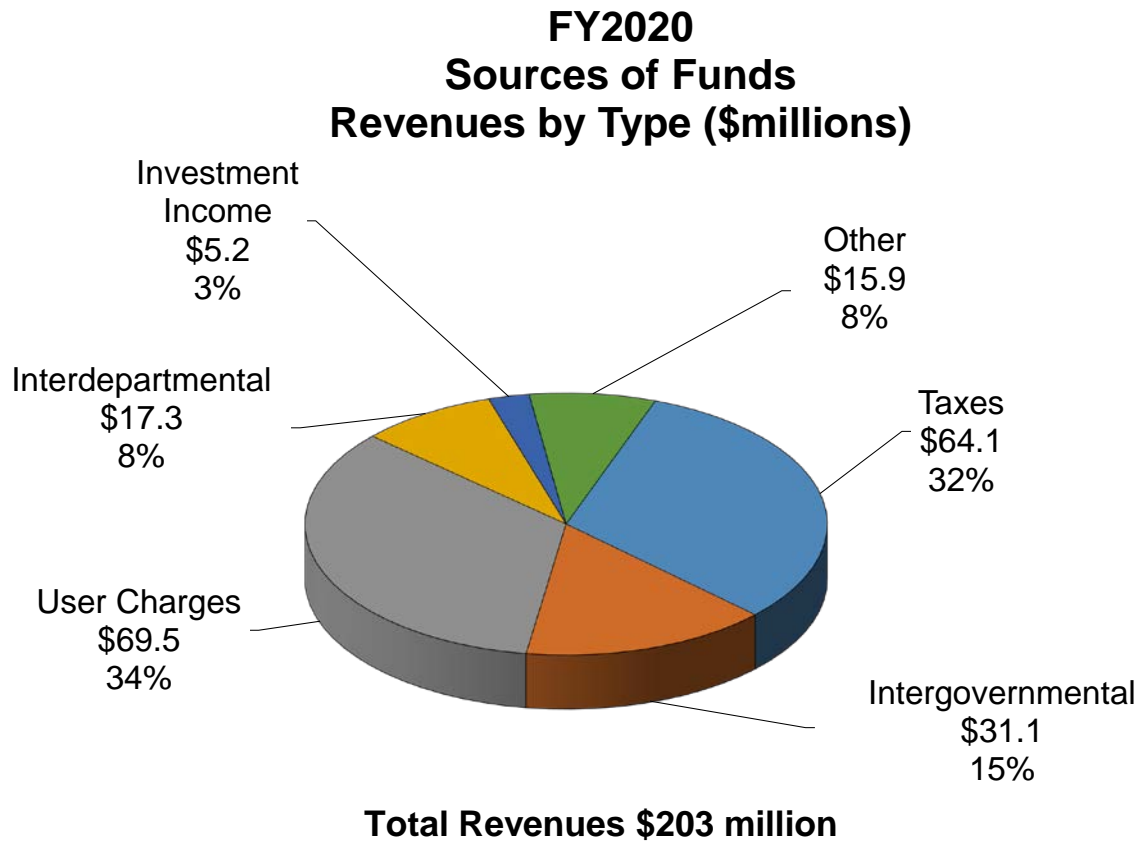
### Change in FTEs

<u>Department</u>	<u>Title</u>	<u>Regular</u>	<u>Limited Term</u>	<u>Temp/ Casual</u>	<u>Total</u>
<b>Total County FY2019 Adopted</b>		642.00	6.90	21.41	670.31
<b>General Fund FY2019 Adopted</b>		329.59	0.75	16.81	347.15
<b>General Fund</b>					
<b><u>Positions added and deleted:</u></b>					
Municipal Court	Court Clerk Perm changed from half-time to full-time	0.50			0.50
CSD - Open Space	Parks Maintenance & Construction Specialist III	1.00			1.00
Police - Dispatch	Dispatch Shift Supervisor	1.00			1.00
Police - Dispatch	Dispatcher II	2.00			2.00
<b><u>Transferred Positions to/from Other Funds:</u></b>					
<b>Subtotal General Fund</b>		<b>4.50</b>	<b>-</b>	<b>-</b>	<b>4.50</b>
<b>Other temp &amp; casual changes</b>	Clerk (0.5), ASD-IM (0.37)	-	-	0.87	0.87
<b>Total FY2020 Adopted General Fund</b>		<b>334.09</b>	<b>0.75</b>	<b>17.68</b>	<b>352.52</b>
Subtotal General Fund Change		4.50	-	0.87	5.37
<b>Other Funds</b>					
<b><u>Positions added and deleted:</u></b>					
Utilities - Electric Production	Power System Operator	1.00			1.00
ASD- Information Management (CIP Fund)	PRISM positions		(1.60)		(1.60)
<b><u>Other Funds Transferred Positions:</u></b>					
<b>Subtotal Other Funds</b>		<b>1.00</b>	<b>(1.60)</b>	<b>-</b>	<b>(0.60)</b>
<b>Other temp &amp; casual changes</b>					
<b>County Total FY2020 Adopted</b>		<b>647.50</b>	<b>5.30</b>	<b>22.28</b>	<b>675.08</b>
<b>Total Changes</b>		<b>5.50</b>	<b>(1.60)</b>	<b>0.87</b>	<b>4.77</b>

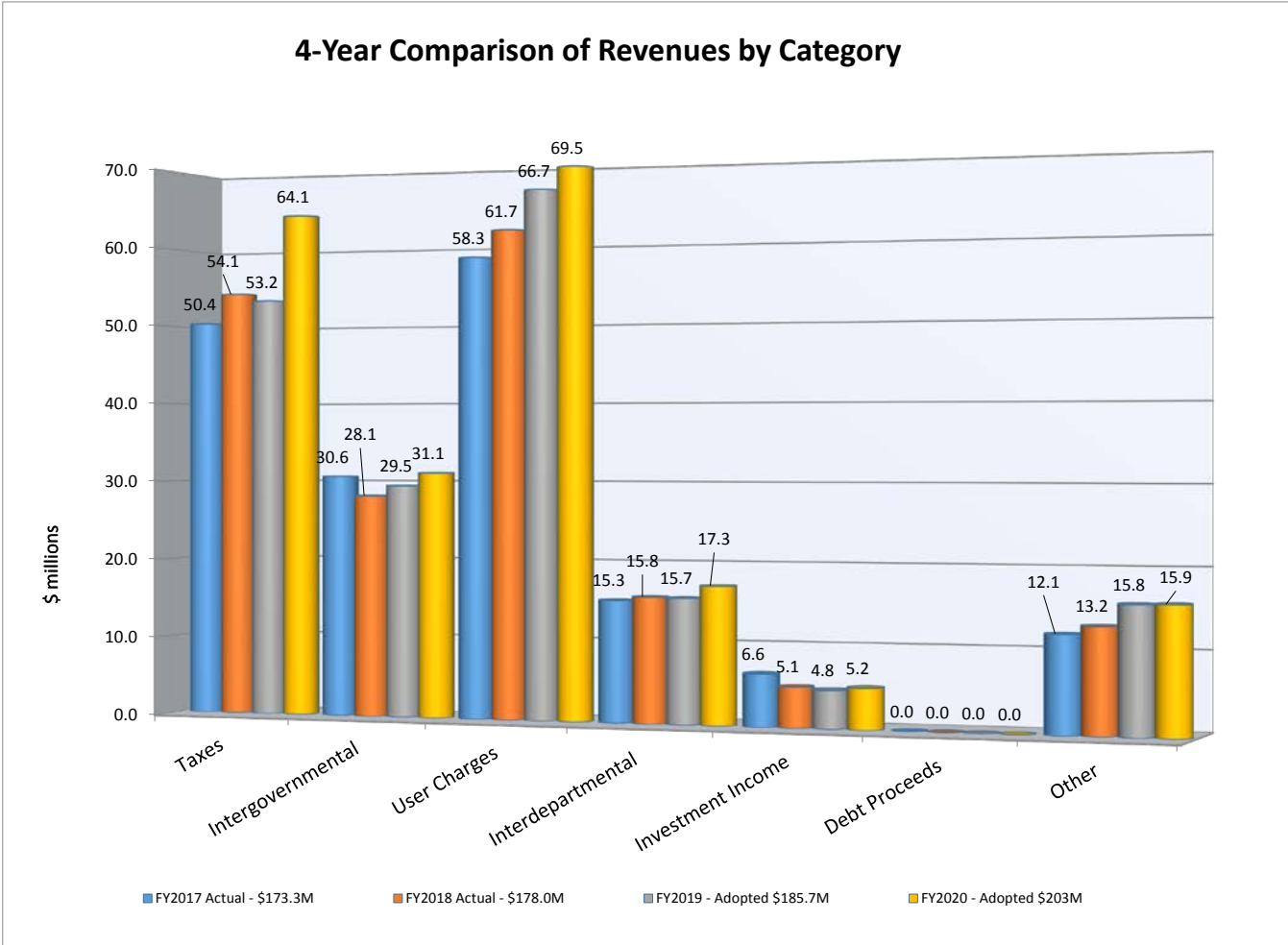
## REVENUE AND EXPENDITURE COMPARISONS

This section will provide comparisons of revenues and expenditures between fiscal years, categories and fund types. Following this introductory narrative will be graphs for the County in total, followed by more detailed information.

Total revenues in FY2020 are projected to be \$203 million compared to \$185.7 million in the FY2019 adopted budget. This \$17.3 increase is primarily due to increased GRT revenues. The increase includes an increase of \$10.5 million in the General Fund; a \$0.37 million increase in the Special Revenue Funds; an increase of \$0.65 million in the Capital Projects Funds from land sales; an increase of \$2.8 million in the Joint Utility System Fund; an increase of \$1.6 million in the Other Enterprise Funds; and an increase of \$1.4 million in the Internal Services Funds.



# REVENUE AND EXPENDITURE COMPARISONS



**NOTE:**

In addition to locally imposed taxes, the 'Taxes' category includes the portion of gross receipts tax imposed by the State and returned to the County for General Fund operations (also called State shared). The portion of the State shared gross receipts is as follows:

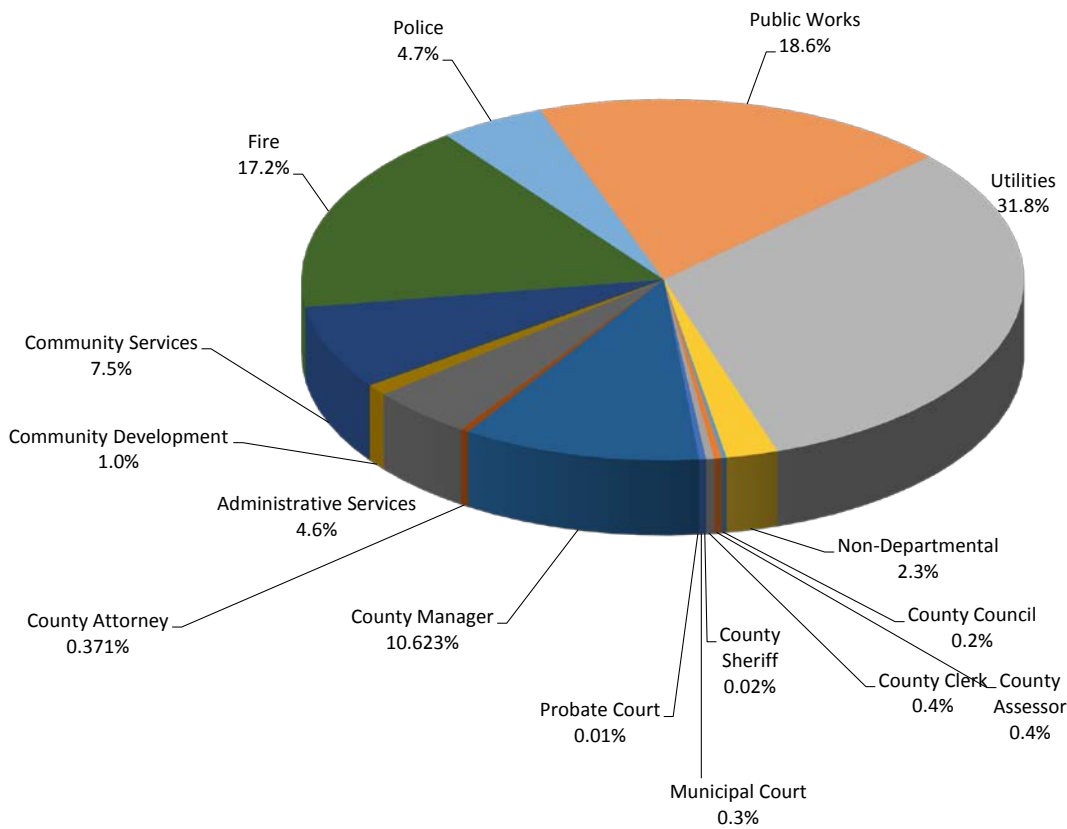
FY2017	\$16.1 million	Actual
FY2018	\$17.4 million	Actual
FY2019	\$17.1 million	Adopted
FY2020	\$21.1 million	Adopted



## REVENUE AND EXPENDITURE COMPARISONS

Total expenditures in the FY2020 adopted budget are \$199.6 million compared to \$188.8 million in the FY2019 adopted budget. This \$10.8 million increase includes an increase of \$9.5 million in the General Fund; a \$0.03 million decrease in the Special Revenue Funds; an increase of \$1.2 million in the Capital Projects Funds; a decrease of 1.7 million in the GRT Revenue Bonds Debt Service Fund; a decrease of \$1.2 million in the Joint Utility System Fund; an increase of \$2.8 million in the Other Enterprise Funds; and an increase of \$0.2 million in the Internal Services Funds.

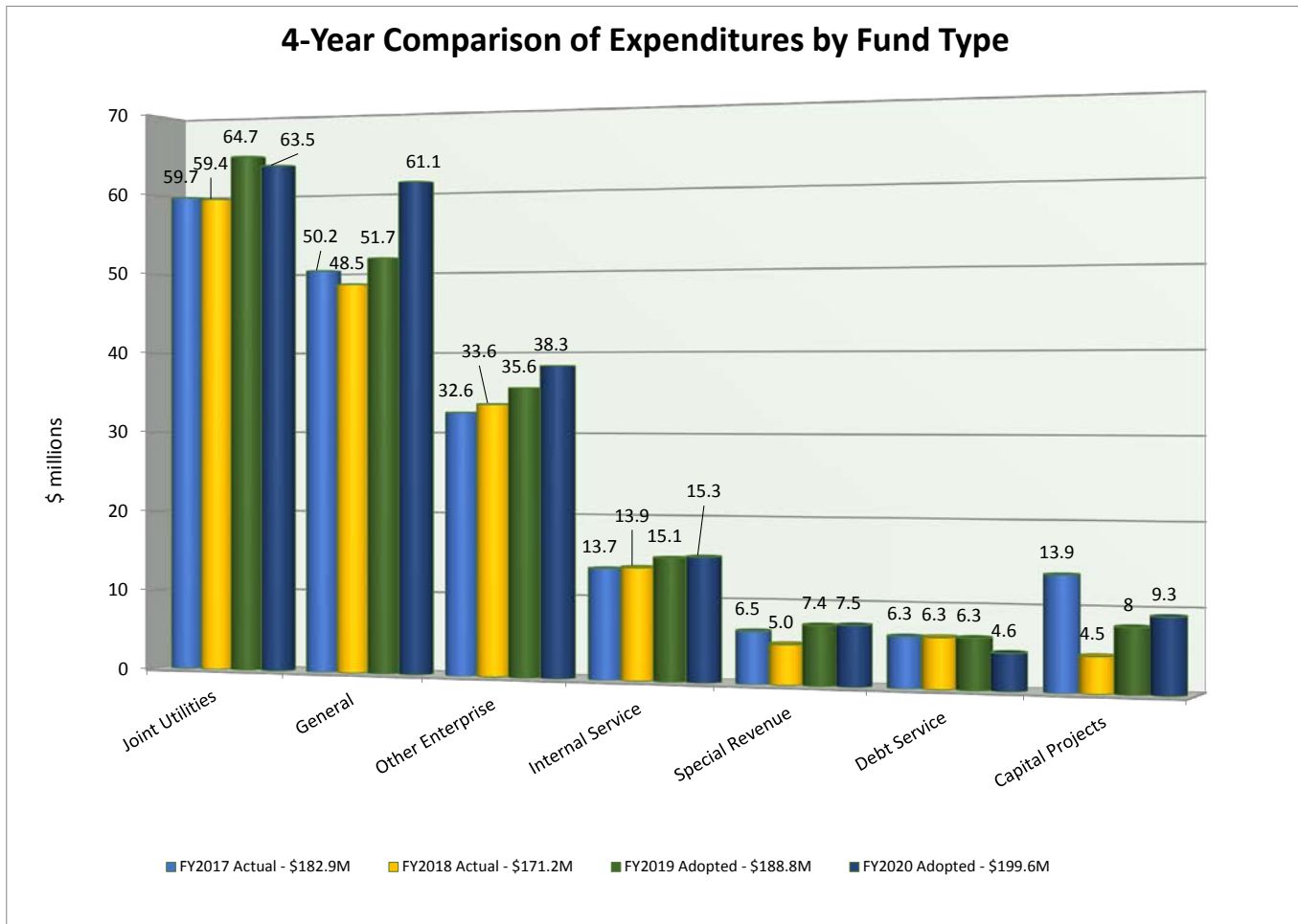
### FY2020 Uses of Funds Expenditures by Department



### Total Expenditures \$199.56 million

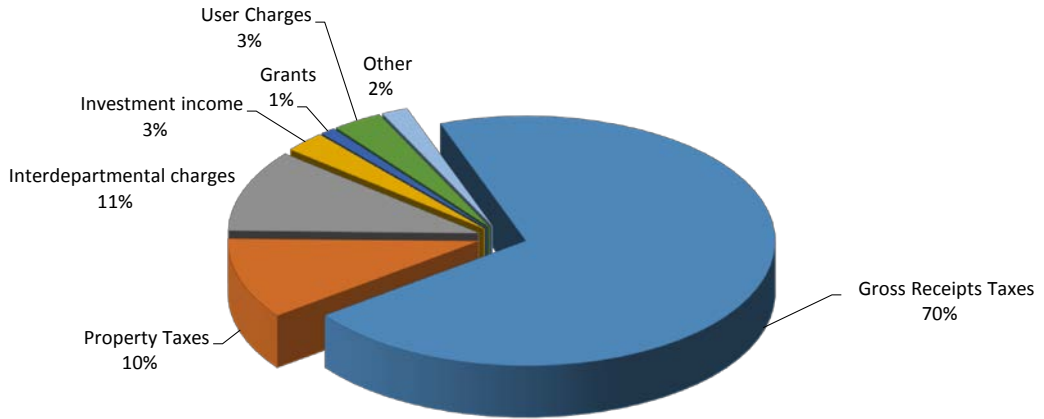
\$ In millions				
County Council	\$	0.4	Community Development	2.0
Municipal Court		0.6	Administrative Services	9.2
County Manager		21.2	Community Services	15.0
County Assessor		0.7	Fire	34.3
County Attorney		0.7	Police	9.4
County Clerk		0.7	Public Works	37.2
Probate		0.01	Utilities	63.5
County Sheriff		0.02	Non-Departmental	4.6
<b>Total</b>			<b>199.6</b>	

## REVENUE AND EXPENDITURE COMPARISONS

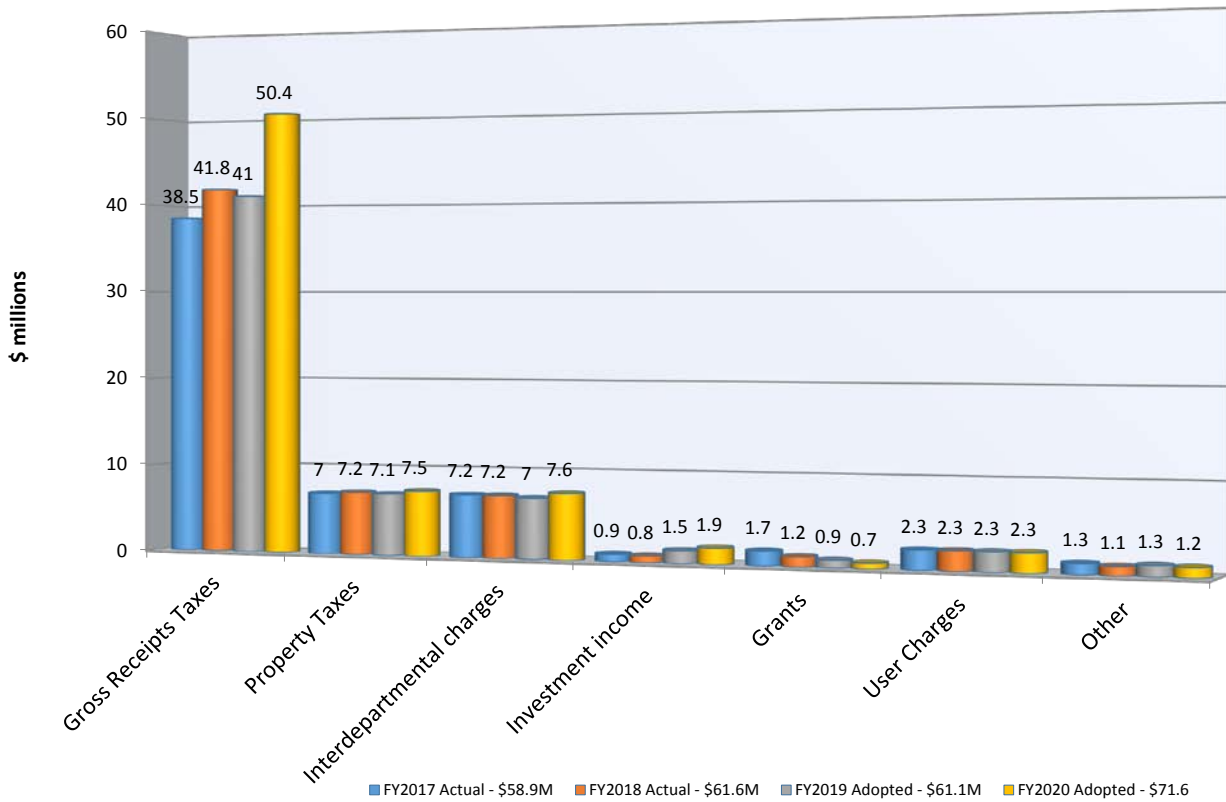


# REVENUE AND EXPENDITURE COMPARISONS - GENERAL FUND

## General Fund Revenues Comparison by Category FY2020

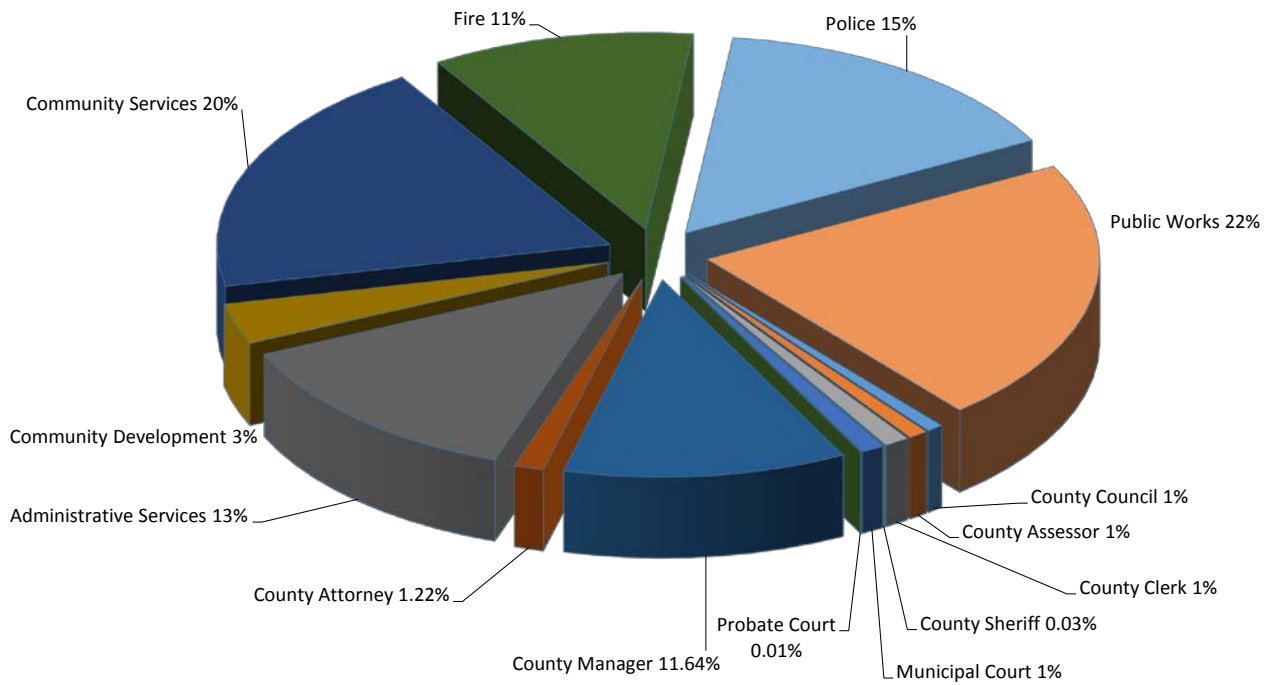


## General Fund 4-Year Comparison of Revenues by Category

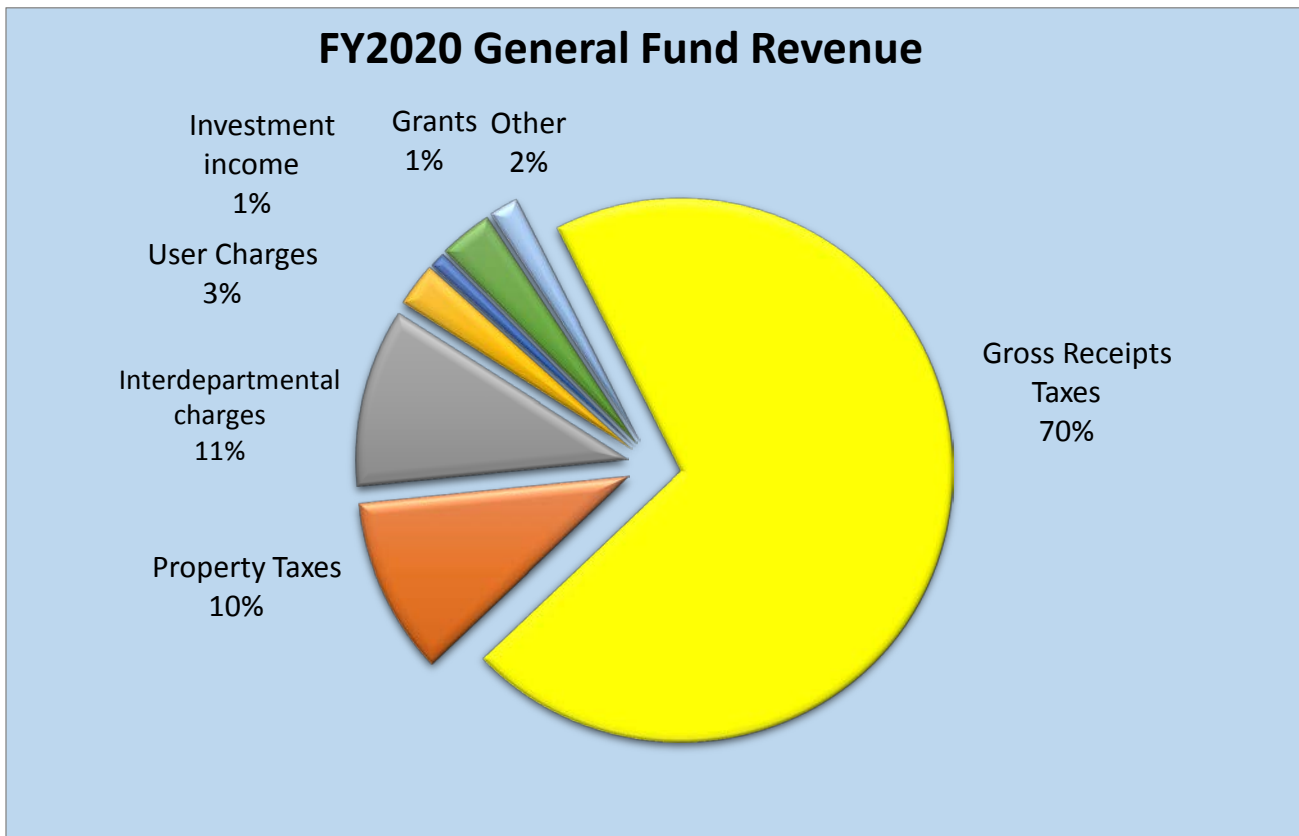


# REVENUE AND EXPENDITURE COMPARISONS - GENERAL FUND

## General Fund Expenditures by Department FY2020



# REVENUE AND EXPENDITURE COMPARISONS



## **FY2020**

Revenues in the General Fund are projected to be \$10.5 million higher in FY2020 than the FY2019 adopted budget. This change consists of the following items:

- Gross receipts tax (GRT) - \$9.47 million increase, primarily related to planned spending at LANL and anticipated development projects in town.
- Property taxes - \$0.36 million increase which is valuation growth projected.
- Interdepartmental charges - \$0.6 million increase. This revenue is the collection of general fund interdepartmental charges on enterprise funds. Enterprise funds are subject to administrative interdepartmental charges paid to the General Fund.
- Investment income - \$0.39 million increase, based upon projected higher fund balances.
- Grant and other revenues – \$0.3 million decrease based upon trend projections and timing of grant awards.

# REVENUE AND EXPENDITURE COMPARISONS

The General Fund's largest source of revenue is GRT.

## Gross Receipts Taxes

The State of New Mexico levies a Gross Receipts Tax (sales tax) on all taxable sales and services. Additionally, municipalities (cities) and counties in New Mexico have the authority to impose a portion of the GRT that is dedicated to their county or municipality. In November 2008, voters approved the implementation of a 1/8<sup>th</sup> increment for regional transit bringing the GRT rate to 7.1875% which was effective July 1, 2009. In February 2010, the State Legislature passed another 1/8<sup>th</sup> percent increment to help alleviate the State's financial crisis. This brings the total rate to 7.3125% effective July 1, 2010.

Because Los Alamos is classified as a Class H incorporated county government, it is eligible to impose both city and county portions of the GRT revenues. Additionally, the State remits a portion of the State's share (1.225 percent) back to the County under its Municipal Authority. The State's share is classified as intergovernmental revenue and the county and city portions are classified under taxes.

For FY2020, the General Fund's combined Gross Receipts Tax revenue, including the State Shared portion, is projected to be approximately \$50.5 million or 70% percent of the General Fund's total projected revenues. Some increments of the total GRT are revenues for other funds as described in the table below.

# REVENUE AND EXPENDITURE COMPARISONS

## Summary of Gross Receipts Tax Rates at July 1, 2019

<u>Source / Type</u>	<u>GRT Rate</u>	<u>% of Total</u>	<u>Purpose</u>
Municipal	1.2500%	17.13%	Municipal General Fund Operations
County	0.1250%	1.71%	County General – Operations
County	0.1250%	1.71%	Indigent Health Care Fund
Municipal	0.0625%	0.85%	Refuse Fund – Environment
Municipal Infrastructure	0.1250%	1.71%	Infrastructure debt service
County 3rd 1/8th	0.1250%	1.71%	Infrastructure debt service
County Correctional	0.1250%	1.71%	Jail / Courts
County Fire Protection	0.1250%	1.71%	Fire Station #3 and Fire Operations
Municipal / State	<u>1.2250%</u>	<u>16.75%</u>	Portion of State Imposed Shared – GRT
<b>County Portion</b>	<b><u>3.2875%</u></b>	<b><u>44.99%</u></b>	
<b>NCRTD Portion</b> Regional Transit	<b><u>0.1250%</u></b>	<b><u>1.71%</u></b>	North Central Regional Transit District (NCRTD)
<b>State Portion</b>	<b><u>3.9000%</u></b>	<b><u>53.30%</u></b>	State Imposed - Retained by the State. Includes the new 1/8 increment effective 7/1/2010.
<b>Total</b>	<b>7.3125%</b>	<b>100.00%</b>	

# REVENUE AND EXPENDITURE COMPARISONS

The County has the following additional Gross Receipts taxing authority remaining:

<u>Type</u>		<u>Increment</u>	<u>Rate</u>	<u>Approximate</u>		<u>Restrictions</u>
				<u>Annual Revenue</u>	<u>Election Required</u>	
1 Municipal	General	One 1/4th cent	0.2500%	4,164,000	no	no
2 Municipal	General	Three 1/8th cents	0.3750%	6,246,000	no	no
3 Municipal	Infrastructure	Two 1/16th cents	0.0625%	1,041,000	yes	no
4 Municipal	Infrastructure		0.0625%	1,041,000	yes	no
5 Municipal	Capital Outlay	Four 1/16th cents	0.0625%	1,041,000	yes	Infrastructure, and requires the two municipal increments above to be fully utilized.
6 Municipal	Capital Outlay		0.0625%	1,041,000	yes	
7 Municipal	Capital Outlay		0.0625%	1,041,000	yes	
8 Municipal	Capital Outlay		0.0625%	1,041,000	yes	
9 County	General	The 1/16th cent	0.0625%	1,041,000	no	no
10 County	General	Three 1/8th cents	0.3750%	6,246,000	no	no
11 County	Infrastructure	Two 1/16th cents	0.0625%	1,041,000	yes	no
12 County	Infrastructure		0.0625%	1,041,000	yes	no
13 County	Capital Outlay	Four 1/16th cents	0.0625%	1,041,000	yes	Infrastructure, and requires the other county increments above to be fully utilized.
14 County	Capital Outlay		0.0625%	1,041,000	yes	
15 County	Capital Outlay		0.0625%	1,041,000	yes	
16 County	Capital Outlay		0.0625%	<u>1,041,000</u>	yes	
subtotal			1.8125%	<u>30,189,000</u>		
17 County	Health Care	One 1/16th cent	0.0625%	1,041,000	no	yes
18 County	Environmental	One 1/8th cent	0.1250%	2,082,000	no	yes
19 County	Fire Protection	One 1/8th cent	0.1250%	2,082,000	yes	yes
20 County	Local Hospital	Four 1/8th cents	0.5000%	8,328,000	yes	yes
21 County	Emerg. Comm.	Four 1/16th cents	0.2500%	4,164,000	yes	yes
Totals			2.8750%	<u>\$ 47,886,000</u>		



## REVENUE AND EXPENDITURE COMPARISONS

If all remaining taxing authority for general operating and infrastructure purposes (unrestricted increments) were implemented, the projected increase in GRT revenues would be approximately \$30.2 million. Gross receipts taxing authority can only be implemented on either January 1 or on July 1. In addition, some of these increments have sunset provisions and some require referendum. Council could implement the remaining authority in one year, over several years, or not at all.

### Property Taxes

Property taxes are the second major source of tax revenue to the County's General Fund. In FY2020, property tax revenues are projected to be approximately \$7.5 million, or 10% of the General Fund's total projected revenues. Property tax revenues are calculated by multiplying one-third of the assessed valuation of the property by the mill rate levy approved by the State Department of Finance and Administration. Because Los Alamos is a Class H County, it receives both Municipal and County mill rate assessments on residential and non-residential property. At the time the FY2020 budget was developed, the State had not determined new property tax mill levies. Therefore, calendar 2018 levies have been used to project fiscal year 2020 property tax revenues.

Total property tax rates for calendar year 2018 were 25.087 mills for residential and 28.710 mills for non-residential properties. This rate includes levies for State Debt Service, Los Alamos Schools Operational, Capital Improvements and Debt Service levies, and University of New Mexico Operational and Debt Service levies. Of the total residential levy, the County received 9.542 mills, or approximately 38 percent of the residential levy. The following tables show the breakdown of the rates and the remaining property tax levies that may be imposed by the Council for County and Municipal operations.

# REVENUE AND EXPENDITURE COMPARISONS

<b><i>Property Taxes Imposed for 2018 Tax Year</i></b>			
	<b>Max Allowed by Statute</b>	<b>Residential and Non Residential Imposed **</b>	<b>Unimposed Property Taxes**</b>
County	11.85	8.850	3.000
Municipal	7.65	3.998	3.652
<b>Total</b>	<b>19.500</b>	<b>12.848</b>	<b>6.652</b>
<i>**Must be imposed at the same rate for both residential and non residential and cannot exceed the maximum allowed by statute.</i>			
<b><i>Property Tax Levies for 2018 Tax Year</i></b>			
	<b>Residential</b>	<b>Non Residential</b>	
County	5.705	8.850	Note - the Levied Rate are the rates certified by the State after the State has applied the yield-control formula to the Imposed rates above. The levied rate is the actual rate that a property owner pays.
Municipal	3.837	3.998	
<b>Total</b>	<b>9.542</b>	<b>12.848</b>	

# LONG RANGE FINANCIAL PROJECTION

This Long Range Financial Projection (LRFP) is prepared in accordance with Financial Policies Section IX, Long Range Financial Projection. The purpose is to provide a longer-term context for the budget, to clarify and illustrate Council's long-range financial policy direction, and to integrate the estimated long-term operating impacts from capital projects into the operating budget projections.

The focus of the LRFP is on the general governmental operations of the County. The Joint Utilities and other proprietary funds are excluded from this analysis.

## **Baseline Scenario**

The key assumptions built into the baseline LRFP are the following:

### Revenue Assumptions:

1. Charges for services, franchise taxes and interfund/interdepartmental charges are estimated using a simple forecast based upon past history. The primary assumptions for each of these lines was that the specific mix of revenues would remain stable over time and that there were no significant plans or other revenue interrelationships that would require a more refined projection model. The projection does include \$50,000 of new charges for services, beginning in FY2021 associated with the anticipated opening of the Kiddie Pool. Corresponding new operating expenses are also included (see note below).
2. Grants – The detail for FY2019 was reviewed and those items that were one time in nature or declining were reduced in future years. The base estimate for expected recurring revenues in the General fund is \$673,000 in FY2020. In subsequent years this amount is inflated annually at a rate of 3%.
3. Land Sales – The County has future plans that would involve sale of County land parcels. Land sales revenue totaling approximately \$3.2 million is included in the CIP Fund over FYs 2020 – 2021. The parcels include A-13&12, and A-16. Any land sales will be subject to future development plans and subject to Council approval.
4. GRT revenue – The two primary sources of input for GRT revenue projections are the federal budget projections and input from LANL regarding projected spending. While the first input drives the other, it is the spending that actually generates GRT.

The M&O contract at LANL has been awarded to Triad National Security, LLC. Based upon recent state legislative changes, the projection below assumes that the new contractor will be paying GRT in a manner similar to prior years.

The GRT revenues are estimated to change as follows (in \$millions):

(in \$millions)												
Actual	Actual	Projected										
<u>2017</u>	<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>	<u>2028</u>	<u>2029</u>
42	46	54	56	56	57	59	60	62	64	66	68	70
%Change	8.7%	14.8%	3.6%	0.0%	1.8%	3.4%	1.7%	3.2%	3.1%	3.0%	2.9%	2.9%

# LONG RANGE FINANCIAL PROJECTION

The increase projected beginning in FY 2019 is consistent with higher LANL budgets, increased hiring and spending at LANL, and with YTD receipts in FY 2019.

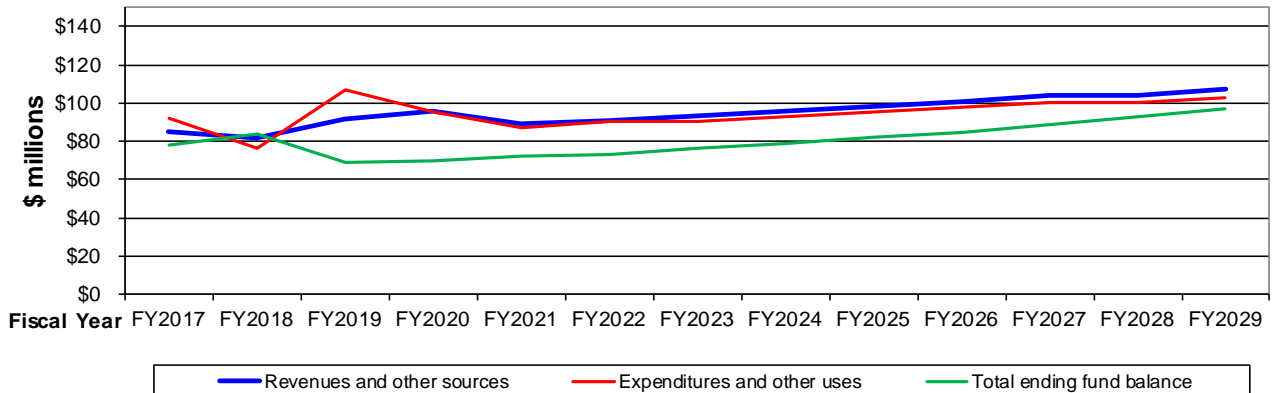
5. There are no specific property tax rate adjustments projected. **NOTE** – the state’s yield control formula will impact the calculated levied rate, so Council and the public should expect to see some minor rate changes from the state calculation when the rates are certified from the state in September and presented to the Council for adoption.
6. If not specifically addressed, revenues are projected to follow either historical trends or historical averages.

### Operating Expenditure Assumptions:

1. In FY2021 and beyond, General Fund Expenditures are estimated to inflate annually at an average of 3%.
2. Expenditures in other special revenue funds inflate at varying rate of 1% to 3% annually.
3. In FY2021, \$370,000 in new operating expenses has been added to the General Fund for CIP project operating costs. This is offset by a planned decrease in debt service expense for the GRT revenue bonds in the General Fund of \$1.7 million and by the new charges for services noted earlier.

The following table and graph illustrate the projected outcomes.

Governmental Activities Summary (in \$ millions)													
	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029
Total beginning fund balance	85	78	84	69	70	72	73	76	79	82	85	89	93
Revenues and other sources	85	82	92	96	89	91	93	96	98	101	104	104	107
Expenditures and other uses	(92)	(76)	(107)	(95)	(87)	(90)	(90)	(93)	(95)	(98)	(100)	(100)	(103)
Total ending fund balance	78	84	69	70	72	73	76	79	82	85	89	93	97



# LONG RANGE FINANCIAL PROJECTION

The projected fund balance growth is primarily due to projected growth in the General Fund, CIP and CIP Permanent Funds.

## **Financial Risks and Mitigation Strategies**

The most significant risk inherent in this LRFP is that projected GRT tax revenue from LANL decreases substantially (either the taxable status of the contractor changes and/or the nature and size of LANL operations changes, and/or State tax law changes unfavorably).

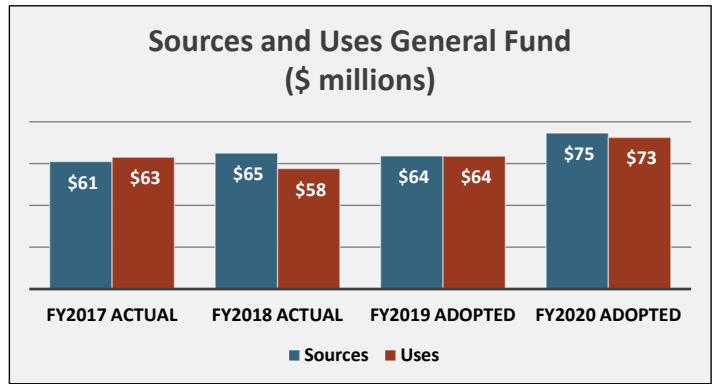
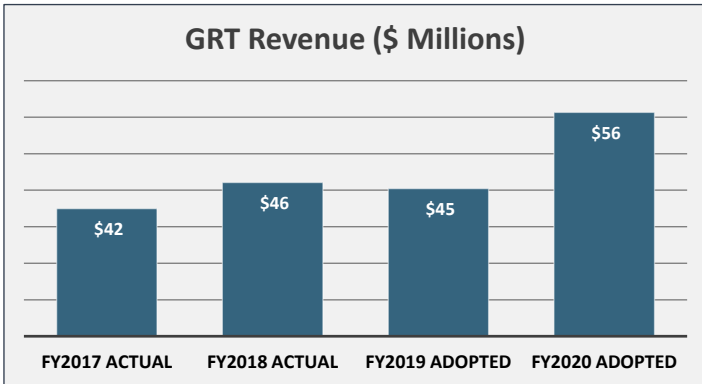
The Council's regional strategy to pursue a State legislative change was successful this past year and has alleviated the risk associated with the tax status of the LANL contractor. Under the new law, any federal or state lab contractor will be subject to GRT, regardless of non-profit status. Another element used by the County is to have a relatively conservative policy for fund balance targets. This enables the County to have some lead time to react to unexpected GRT changes. In addition, a basic tenet of the County's ongoing budget development processes is to find efficiencies where possible, realign personnel with changing operations, and eliminate vacant positions when possible, thereby reducing recurring operating costs.

## **SUMMARY**

The purpose of the LRFP is to illustrate the potential long-term impacts of operating and capital plans from a comprehensive perspective. The Capital Improvement Program, implemented as a whole and based upon the stated assumptions, is projected to generate positive economic benefit and to improve the quality of life for the community, although there are risks that will need to be managed carefully. It also projects that some additional capacity for other projects will be available over the long-term.

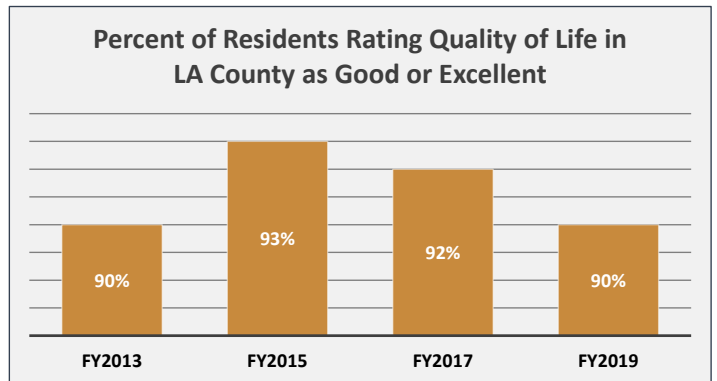
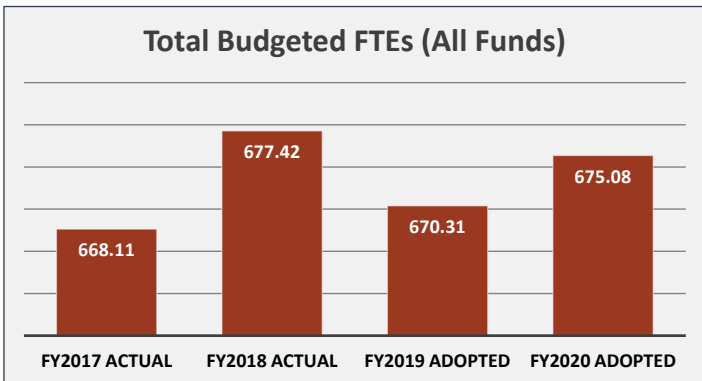
# Los Alamos County Manager's Dashboard

The purpose of the Los Alamos County Manager's Performance Dashboard is to provide the County Council and the public with comprehensive, easy-to-understand information about how well the County is performing. The Dashboard is a way of measuring the climate of the County in a visual way rather than through the many pages of numbers that follow. County employees are committed to work each and every day in a smarter and more efficient manner to deliver quality services to the public. The Dashboard includes sixteen key performance indicators that measure the County's health and employee performance in the areas of General Government, Economic Development, Public Safety, Transportation, and Neighborhood Enrichment. Many more performance metrics are scattered throughout the individual Departmental Summaries.



Gross receipts taxes are tied to activity at the largest single employer in the community, Los Alamos National Laboratory. The County continues to work with LANL to project GRT receipts. Due to the uncertainties of federal funding, the County took a conservative approach in estimating FY2019 GRT. For FY2020, the estimation of GRT continues to be a driving force in developing our budget.

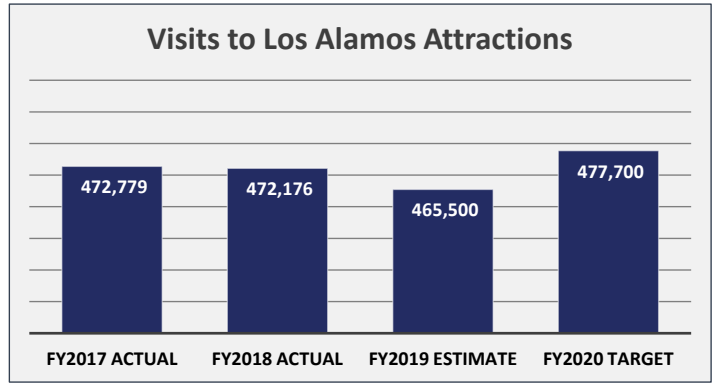
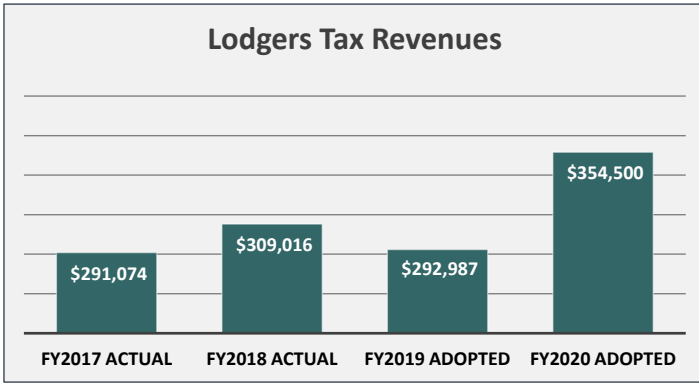
The County continues to balance the sources (revenues and transfers in) and uses (expenditures and transfers out) in the General Fund. As the general operating fund for the County, it is important to match sources and uses over time and manage adequate reserves should revenues decline unexpectedly.



Total budgeted full time equivalent employees (FTEs) has declined since FY2018 as the County seeks to become more efficient in the provision of its many services. While FY2018 shows an increase in FTEs, six of these are for limited-term positions in support of the County's financial software replacement project. These positions went away upon the completion of the project.

Overall, the citizen's of the County continue to enjoy a high level of satisfaction in the community. Although the ratings have declined slightly, the overall ratings of good and excellent remain at or over 90%. County staff continue to focus on improving service and increasing its future citizen ratings.

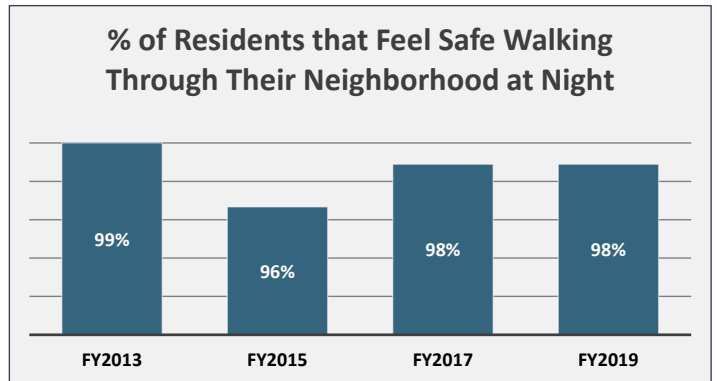
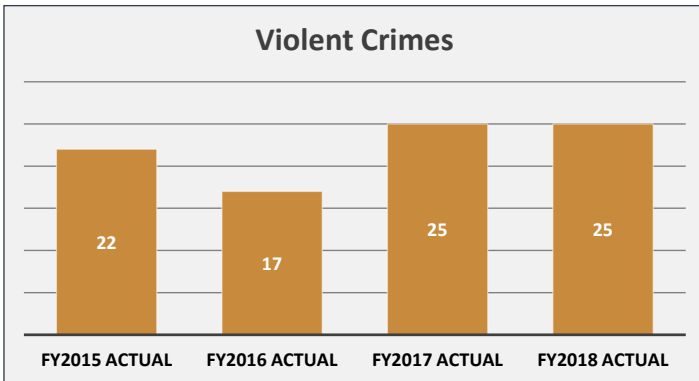
## Economic Development



Lodgers Tax is a 5% tax assessed by lodging establishments on room rates and remitted to the County. The receipts continue a climb over the last several years, indicating more visitors are coming to Los Alamos to visit.

Los Alamos anticipates an upswing in visits to the community's many attractions in FY2020. With the development of the Manhattan Project National Historic Park, Ski Hill, and potential recreation bond projects, Los Alamos seems poised to welcome more visitors. The lower estimate in FY2019 is due to the closure of the Bandalier National Monument and the MPNHP in December 2018 through January 2019.

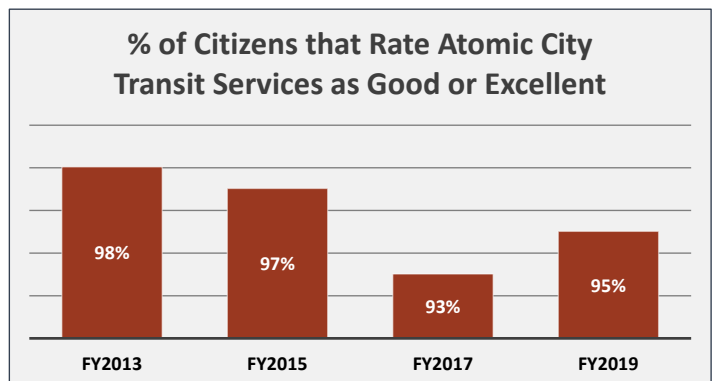
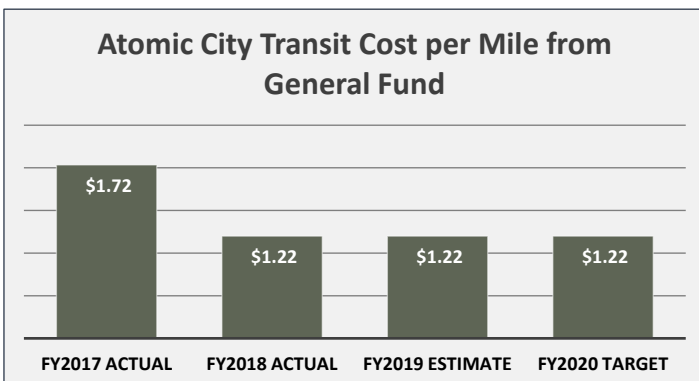
## Public Safety



Los Alamos continues to maintain our status as one of the safest communities in the nation. As such, violent crime remained unchanged from 25 in FY2017 to 25 in FY2018, and the Detective Section of the LAPD sustained an outstanding clearance rate of 90% of assigned cases in FY2018.

Because of the low crime rate, residents feel secure and enjoy walking in their neighborhoods at night.

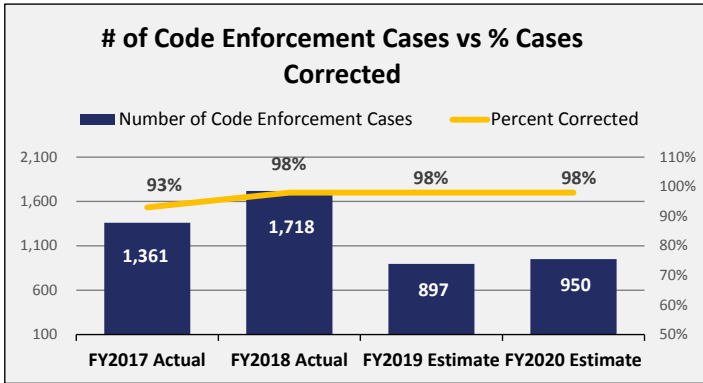
## Transportation



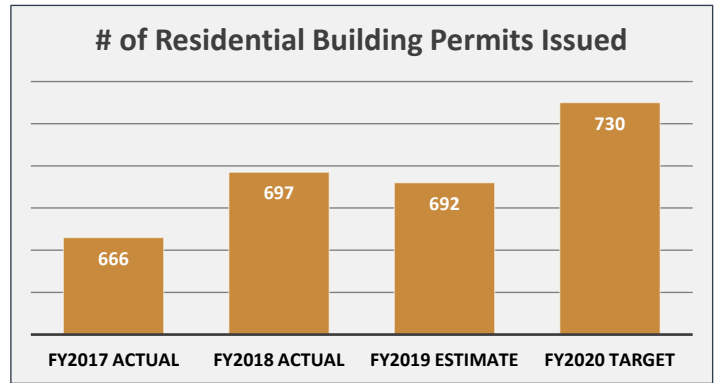
The County's General Fund makes annual transfers to support the Atomic City Transit operations. With federal grant funding and support from the North Central Regional Transit District funding, the overall cost to citizens is expected to decline and remain unchanged.

The Atomic City Transit continues to enjoy high ratings from the community. Although the ratings have declined slightly, the overall ratings of good and excellent remain over 90%. Transit staff continue to focus on improving service and, by doing so, its future citizen ratings.

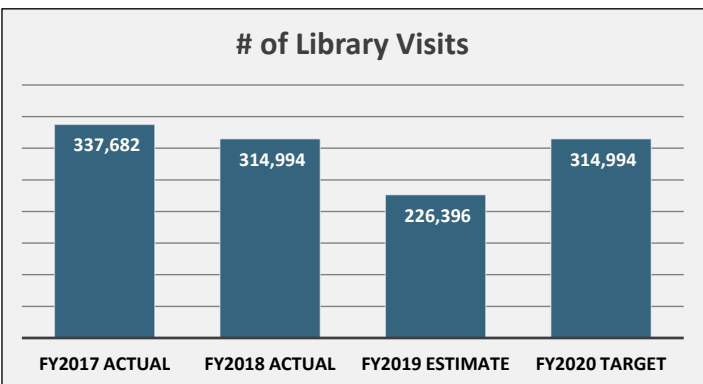
## Neighborhood and Community Enrichment



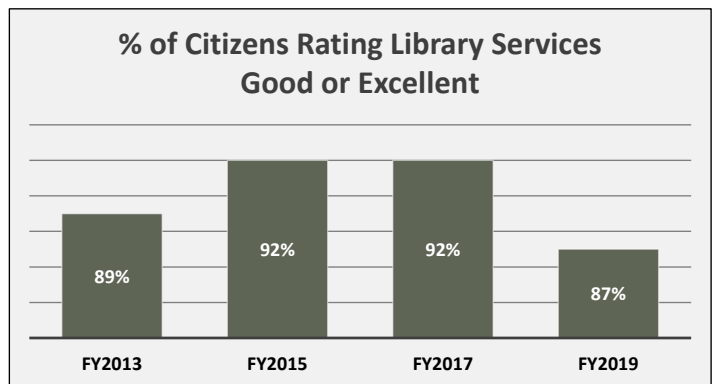
In response to Council's Strategic goals, the Community Development Department (CDD) continues to ramp up code enforcement. The department has set some manageable goals for FY2020 and hopes to deliver on those goals.



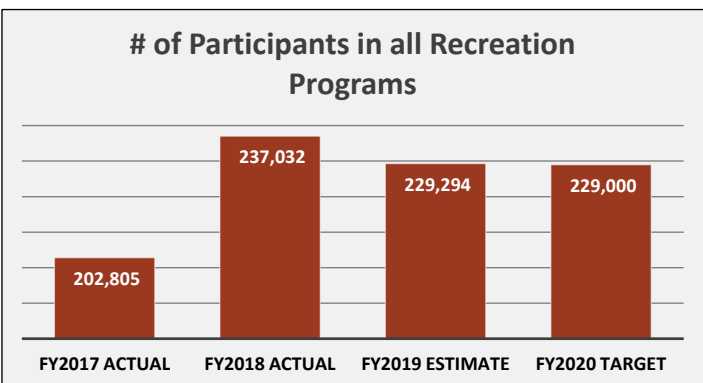
The number of residential building permits has remained high and is expected to continue as CDD has reached out to the community and sought to improve its processes.



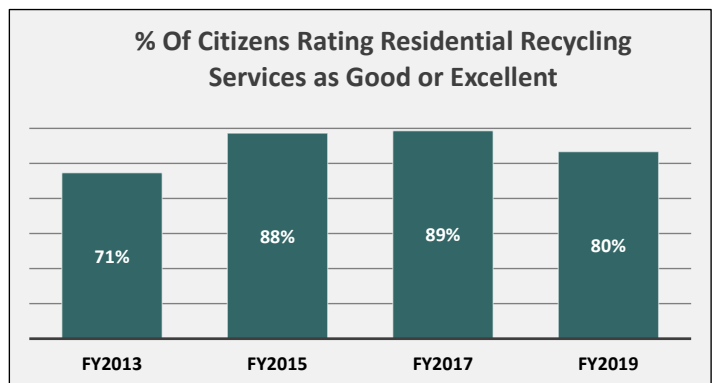
The library is a community treasure and enjoys a high volume of visits. The upward trend in visits is expected to continue. The decrease in FY2019 is due to major construction on Mesa Public Library during HVAC improvements.



The library has received high satisfaction ratings from the community. The staff is very focused on providing a high level of service and will continue to improve service in an effort to enhance its future citizen ratings.



The ice rink, aquatic center, golf course, and other recreation programs and activities offered by CSD staff continue to be a social focal point for citizens and visitors alike. Participation in these programs is expected to increase as LANL has had an increase in overall staff count the past two years.



Los Alamos citizens continue to embrace recycling and appreciate the services provided by the Environmental Services Division in this area. County staff, working with the Environment Sustainability Board, are always on the look out for new opportunities to enhance the recycling program.



# FUND / DEPARTMENT STRUCTURE

**Note: Significant variances are explained in the Department Summary Section.**

Fund Type	Fund	Department	Fund Statement	Department Summary
<b>GOVERNMENTAL</b>				
General	General			Page #
		County Council	52	87
		Municipal Court	52	89
		County Manager	52	95
		County Assessor	52	109
		County Attorney	52	116
		County Clerk	52	117
		Probate Court	52	123
		County Sheriff	52	126
		Administrative Services	52	128
		Community Services	52	139
		Fire	52	165
		Police	52	173
		Community Development	52	179
		Public Works	52	194
<b>GOVERNMENTAL</b>				
Special Revenue				
	State Shared Revenues	Public Works	56	194
	Lodgers Tax	County Manager	57	95
	State Grants	Fire, Police, Community Services	58	165, 173, 139
	Health Care Assistance	Community Services	59	139
	Economic Development	Community Development	60	179
	Other Special Revenue	Municipal Court, Community Services, Clerk, Assessor	61	89, 139, 117, 109
	Emergency Declarations	Non Departmental	62	247
<b>GOVERNMENTAL</b>				
Debt Service	Debt Service	Non Departmental	63	247
<b>GOVERNMENTAL</b>				
Capital Projects				
	Capital Improvement Projects	Public Works, Community Development, Administrative Services	66	194, 179, 128
	Capital Projects Permanent	Non Departmental	68	247
<b>PROPRIETARY</b>				
Enterprise				
	Joint Utilities System	Utilities	70	225
	Environmental Services	Public Works	77	194
	Transit	Public Works	78	194
	Fire	Fire	79	165
	Airport	Public Works	80	194
<b>PROPRIETARY</b>				
Internal Service				
	Fleet	Public Works	82	194
	Risk Management	County Manager	83	95

***What is a fund?***

A fund is an accounting means for recording various revenue generating activities and their related expenses.

**GENERAL FUND BUDGET SUMMARY**

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2019 Projected Actual	FY2020 Adopted Budget	\$ Variance FY2020 vs FY2019	% Variance FY2020 vs FY2019	Notes
<b>Beginning Fund Balance</b>								
Nonspendable	\$ 1,543,084	1,495,689	1,551,437	1,520,487	1,546,799	(4,638)	-0.3%	
Restricted for Cash Requirements	4,484,213	4,591,274	4,445,285	4,648,574	4,723,595	278,310	6.3%	
Other Restricted/Assigned	2,794,561	1,667,087	1,773,670	5,957,305	2,293,670	520,000	29.3%	
Unassigned	<u>10,988,354</u>	<u>10,122,214</u>	<u>14,274,646</u>	<u>13,177,552</u>	<u>23,710,443</u>	<u>9,435,797</u>	66.1%	
<b>Total beginning fund balance</b>	<b>19,810,212</b>	<b>17,876,264</b>	<b>22,045,038</b>	<b>25,303,918</b>	<b>32,274,507</b>	<b>10,229,469</b>	<b>46.4%</b>	
<b>Revenues</b>								
Gross Receipts Taxes	38,504,730	41,762,166	40,988,000	48,999,000	50,458,000	9,470,000	23.1%	
Property Taxes	7,020,492	7,183,982	7,142,776	7,200,000	7,507,880	365,104	5.1%	
Interdepartmental Charges	7,190,007	7,224,440	6,994,640	6,994,640	7,612,336	617,696	8.8%	
Investment Income	895,004	792,691	1,471,576	1,621,000	1,865,000	393,424	26.7%	
Grants	1,694,416	1,176,013	926,049	1,624,980	673,000	(253,049)	-27.3%	
User Charges	2,302,479	2,270,408	2,260,970	2,290,000	2,290,000	29,030	1.3%	
Other	<u>1,280,605</u>	<u>1,180,634</u>	<u>1,361,314</u>	<u>1,240,000</u>	<u>1,240,000</u>	<u>(121,314)</u>	-8.9%	
<b>Total Revenues</b>	<b>58,887,734</b>	<b>61,590,333</b>	<b>61,145,325</b>	<b>69,969,620</b>	<b>71,646,216</b>	<b>10,500,891</b>	<b>17.2%</b>	
<b>Transfers from other funds</b>	<b>2,208,310</b>	<b>3,442,715</b>	<b>2,555,860</b>	<b>2,555,860</b>	<b>2,971,868</b>	<b>416,008</b>	<b>16.3%</b>	[5]
<b>Total sources of funds</b>	<b>\$ <u>80,906,256</u></b>	<b><u>82,909,312</u></b>	<b><u>85,746,223</u></b>	<b><u>97,829,398</u></b>	<b><u>106,892,591</u></b>	<b><u>21,146,368</u></b>		
<b>Expenditures</b>								
County Council	\$ 320,224	416,268	419,546	395,547	419,546	-	0.0%	
County Assessor	385,554	405,752	407,201	387,252	498,742	91,541	22.5%	[2]
County Clerk	599,704	529,379	568,528	578,084	636,838	68,310	12.0%	[3]
County Sheriff	16,436	16,694	15,510	15,510	15,510	-	0.0%	
Municipal Court	463,525	474,329	547,141	529,228	571,033	23,892	4.4%	
Probate Court	4,525	4,587	5,906	5,906	5,906	-	0.0%	
County Manager	3,404,188	3,395,546	3,540,784	3,523,010	7,112,885	3,572,101	100.9%	
County Attorney	595,085	645,014	703,539	668,774	744,053	40,514	5.8%	
Administrative Services	7,224,564	7,285,154	7,469,690	7,307,634	7,946,593	476,903	6.4%	
Community Development	1,732,259	1,782,356	1,878,307	1,841,874	2,042,188	163,881	8.7%	
Community Services	10,372,273	10,364,599	10,582,995	10,278,735	11,937,427	1,354,432	12.8%	
Fire	5,011,730	5,178,291	5,207,149	5,012,562	6,607,149	1,400,000	26.9%	
Police	9,100,438	8,602,477	8,646,047	8,733,061	9,328,668	682,621	7.9%	
Public Works	<u>10,989,657</u>	<u>9,451,049</u>	<u>11,697,841</u>	<u>14,405,964</u>	<u>13,261,823</u>	<u>1,563,982</u>	13.4%	[4]
<b>Total Expenditures</b>	<b>50,220,162</b>	<b>48,551,495</b>	<b>51,690,184</b>	<b>53,683,141</b>	<b>61,128,361</b>	<b>9,438,177</b>	<b>18.3%</b>	[4]
<b>Transfers to other funds</b>	<b>12,809,830</b>	<b>9,053,899</b>	<b>11,871,750</b>	<b>11,871,750</b>	<b>11,418,570</b>	<b>(453,180)</b>	<b>-3.8%</b>	
<b>Ending fund balance</b>								
Nonspendable	1,495,689	1,520,487	1,601,437	1,546,799	1,571,799	(29,638)	-1.9%	
Restricted for Cash Requirements	4,591,274	4,648,574	4,307,515	4,723,595	5,094,030	786,515	18.3%	
Other Restricted/Assigned	1,667,087	5,957,305	773,670	2,293,670	2,533,670	1,760,000	227.5%	
Unassigned	<u>10,122,214</u>	<u>13,177,552</u>	<u>15,501,667</u>	<u>23,710,443</u>	<u>25,146,161</u>	<u>9,644,494</u>	62.2%	
<b>Ending fund balance</b>	<b>17,876,264</b>	<b>25,303,918</b>	<b>22,184,289</b>	<b>32,274,507</b>	<b>34,345,660</b>	<b>12,161,371</b>	<b>54.8%</b>	
<b>Total uses of funds</b>	<b>\$ <u>80,906,256</u></b>	<b><u>82,909,312</u></b>	<b><u>85,746,223</u></b>	<b><u>97,829,398</u></b>	<b><u>106,892,591</u></b>	<b><u>21,146,368</u></b>		
<b>Operating Surplus / (Shortfall)</b>								
<b>Operating Surplus / (Shortfall)</b>	<b>\$ (1,933,948)</b>	<b>7,427,654</b>	<b>139,251</b>	<b>6,970,589</b>	<b>2,071,153</b>	<b>1,931,902</b>		[1]
Unassigned as a % of Revenue	17.19%	21.40%	25.35%	33.89%	35.10%			
Unassigned Target (20% of Rev)	11,777,547	12,318,067	12,229,065	13,993,924	14,329,243			
\$ over (under) target	<b>(1,655,333)</b>	<b>859,485</b>	<b>3,272,602</b>	<b>9,716,519</b>	<b>10,816,918</b>			
<b>FTE Summary</b>								
Regular (full & part-time)	327.56	327.67	329.59	329.59	334.09	4.50	1.4%	
Limited Term	-	2.00	0.75	0.75	0.75	-	0.0%	
Casual, Student & Temp	<u>20.94</u>	<u>19.82</u>	<u>16.81</u>	<u>16.81</u>	<u>17.68</u>	<u>0.87</u>	5.2%	
	<b>348.50</b>	<b>349.49</b>	<b>347.15</b>	<b>347.15</b>	<b>352.52</b>	<b>5.37</b>		

## GENERAL FUND BUDGET SUMMARY NOTES

- [1] The operating surplus/shortfall is the difference between revenues/transfers in (sources) and expenditures/transfers out (uses). In FY2020, as adopted, sources would exceed uses resulting in a surplus.
- [2] County Assessor is \$8,000 above the FY2019 adopted budget due to benefit selection changes.
- [3] County Clerk is \$26,000 above the FY2019 adopted budget due to changes to the election calendar.
- [4] The total adopted budget was \$9.4 million above FY2019 adopted budget due to \$954,843 in salary increases approved by Council in March 2019 and budget options approved during the budget hearings.

[5] **Summary of Transfers to Other Funds**

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2019 Revised Budget	FY2019 Projected Actual	FY2020 Adopted Budget
Economic Development Fund - Housing	\$					
Other Special Revenue Fund	15,000	15,000	22,000	22,000	22,251	26,000
Road Fund	0	48,333	0	0	0	0
Debt Service Fund - GRT Revenue Bonds 529	6,264,646	6,268,596	6,265,559	6,265,559	6,265,559	4,550,759
Capital Improvement Projects Fund:						
Road Replacement - routine CIP transfers	3,367,080	840,700	3,112,080	3,112,080	3,112,080	3,950,000
Major Network Replacements	289,080	295,000	295,000	295,000	295,000	295,000
Parks Small Projects	57,000	57,000	57,000	57,000	57,000	57,000
Other Potential Projects	16,020	0	0	0	0	0
Other Potential Projects	500,000	187,770	0	0	0	0
LAPS / County Project Partnerships	500,000	0	500,000	500,000	500,000	1,000,000
Transit Fund - ongoing operations	1,000,000	800,000	800,000	800,000	800,000	800,000
Airport Fund- operations	232,650	200,000	200,000	200,000	200,000	200,000
Airport Fund - capital project matching funds	163,839	0	278,611	278,611	278,611	212,861
Emergency Declarations Fund - 2013 Flood Disaster	58,515	0	0	0	0	0
DWI Fund	29,000	24,500	24,500	24,500	24,500	9,950
Health Care Assistance Fund - operations	317,000	317,000	317,000	317,000	317,000	317,000
<b>Total Transfers to Other Funds</b>	<b>12,809,830</b>	<b>9,053,899</b>	<b>11,871,750</b>	<b>11,871,750</b>	<b>11,872,001</b>	<b>11,418,570</b>

## COMBINED BUDGET STATEMENT

	<u>STATE SHARED REVENUES</u>	<u>LODGERS TAX</u>	<u>STATE GRANTS</u>	<u>HEALTH CARE ASSISTANCE</u>
<b>Fiscal Year (FY) 2020 Adopted</b>				
Total beginning fund balance / working capital	\$ 145,983	481,798	638	611,778
Revenues and other sources	580,000	354,500	630,400	2,156,000
Transfers from other funds	-	-	9,950	317,000
Expenditures	580,000	372,031	653,958	2,703,334
Transfers to other funds	-	-	-	-
Total fund balance / working capital ending FY2020	\$ <u>145,983</u>	<u>464,267</u>	<u>(12,970)</u>	<u>381,444</u>
Net increase / (decrease) in fund balance / working capital	\$ <u>-</u>	<u>(17,531)</u>	<u>(13,608)</u>	<u>(230,334)</u>

<u>ECONOMIC DEVELOPMENT</u>	<u>OTHER SPECIAL REVENUE</u>	<u>EMERGENCY DECLARATIONS</u>	<u>SPECIAL REVENUE FUNDS COMBINED</u>	<u>FY2019 ADOPTED BUDGET</u>
3,506,477	670,063	69,993	5,486,730	6,351,604
105,000	214,300	-	4,040,200	3,671,687
-	26,000	-	352,950	764,650
2,796,250	298,371	-	7,403,944	7,431,379
187,500	-	-	187,500	-
<u>627,727</u>	<u>611,992</u>	<u>69,993</u>	<u>2,288,436</u>	<u>3,356,562</u>
<u>(2,878,750)</u>	<u>(58,071)</u>	<u>-</u>	<u>(3,198,294)</u>	

## STATE SHARED REVENUES FUND BUDGET SUMMARY

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2019 Revised Budget	FY2019 Projected Budget	FY2020 Adopted Budget	\$ Variance FY2020 vs FY2019	% Variance FY2020 vs FY2019
<b>Beginning Fund Balance</b>								
Restricted for Major Street Maintenance	44,333	49,945	44,333	97,650	97,650	145,983	101,650	229.3%
Restricted for Cash Requirements	48,333	48,333	48,333	48,333	48,333	-	(48,333)	-100.0%
<b>Beginning Fund Balance</b>	<u>92,666</u>	<u>98,278</u>	<u>92,666</u>	<u>145,983</u>	<u>145,983</u>	<u>145,983</u>	<u>53,317</u>	
<b>Revenues</b>								
Major Street Maintenance								
Motor Vehicle Tax	262,357	243,155	250,000	250,000	250,000	250,000	-	0.0%
Gasoline Tax	323,255	336,217	330,000	330,000	330,000	330,000	-	0.0%
<b>Total Revenues</b>	<u>585,612</u>	<u>579,372</u>	<u>580,000</u>	<u>580,000</u>	<u>580,000</u>	<u>580,000</u>	<u>-</u>	<u>0.0%</u>
<b>Transfers from other funds</b>	-	48,333	-	-	-	-		
<b>Total sources of funds</b>	<u>678,278</u>	<u>725,983</u>	<u>672,666</u>	<u>725,983</u>	<u>725,983</u>	<u>725,983</u>	<u>101,650</u>	15.1%
<b>Expenditures</b>	-	-	580,000	580,000	580,000	580,000	-	0.0%
<b>Transfers to other funds</b>	580,000	580,000	-	-	-	-	-	0.0%
<b>Ending Fund Balance</b>								
Restricted for Major Street Maintenance	49,945	97,650	44,333	97,650	97,650	145,983	101,650	229.3%
Restricted for Cash Requirements	48,333	48,333	48,333	48,333	48,333	-	(48,333)	-100.0%
<b>Total Ending fund balance</b>	<u>98,278</u>	<u>145,983</u>	<u>92,666</u>	<u>145,983</u>	<u>145,983</u>	<u>145,983</u>		
<b>Total uses of funds</b>	<u>678,278</u>	<u>725,983</u>	<u>672,666</u>	<u>725,983</u>	<u>725,983</u>	<u>725,983</u>	<u>101,650</u>	15.1%

For detailed department information, please see page 194 (Public Works). FY2020 proposed expenditures in this fund are for the Barranca Mesa Road project. See page 252 (CIP).

The *State Shared Revenues Fund* accounts for the receipt and expenditure of certain state shared revenues. These include gasoline tax, arterial, cooperative, school bus route, and motor vehicle revenues, all of which provide funding for the general control and management of the County's roads, highways and bridges.

## LODGERS TAX FUND BUDGET SUMMARY

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2019 Revised Budget	FY2019 Projected Budget	FY2020 Adopted Budget	\$ <i>Variance</i> <i>FY2020 vs</i> <i>FY2019</i>	% Variance FY2020 vs FY2019
<b>Beginning Fund Balance</b>								
Restricted for Lodgers Tax	209,392	246,835	313,917	375,010	375,010	481,798	167,881	53.5%
<b>Revenues</b>								
Lodgers Tax - Promotion	281,820	300,691	282,000	282,000	321,450	337,500	55,500	19.7%
Investment Income	9,254	8,325	10,987	10,987	13,000	17,000	6,013	54.7%
<b>Total Revenues</b>	<u>291,074</u>	<u>309,016</u>	<u>292,987</u>	<u>292,987</u>	<u>334,450</u>	<u>354,500</u>	<u>61,513</u>	21.0%
<b>Total sources of funds</b>	<u>500,466</u>	<u>555,851</u>	<u>606,904</u>	<u>667,997</u>	<u>709,460</u>	<u>836,298</u>	<u>229,394</u>	37.8%
<b>Expenditures</b>								
Professional/Contractual	250,412	177,923	224,744	224,744	224,744	368,300	143,556	63.9%
Interfund charges - Administration	3,219	2,918	2,918	2,918	2,918	3,731	813	27.9%
<b>Total Expenditures</b>	<u>253,631</u>	<u>180,841</u>	<u>227,662</u>	<u>227,662</u>	<u>227,662</u>	<u>372,031</u>	<u>144,369</u>	63.4%
<b>Ending fund balance</b>								
Restricted for Lodgers Tax	246,835	375,010	379,242	440,335	481,798	464,267	85,025	22.4%
<b>Total uses of funds</b>	<u>500,466</u>	<u>555,851</u>	<u>606,904</u>	<u>667,997</u>	<u>709,460</u>	<u>836,298</u>	<u>229,394</u>	37.8%

For detailed department information, please see page 95 (County Manager).

The **Lodgers Tax Fund** accounts for the proceeds of the lodgers tax which is required to be used for promotional activities and for the acquisition of certain facilities as provided in the Los Alamos County Code Chapter 4.04.

## STATE GRANTS FUND BUDGET SUMMARY

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2019 Revised Budget	FY2019 Projected Budget	FY2020 Adopted Budget	\$ Variance FY2020 vs FY2019	% Variance FY2020 vs FY2019
<b>Beginning Fund Balance</b>								
Restricted - Law Enforcement Protection	20	187	387	573	573	-	(387)	-100.0%
Restricted - Local DWI	-	8,518	-	19,733	19,733	-	-	
Restricted - Forfeitures and Seizures	228	235	235	242	242	242	7	3.0%
Restricted - Fire Marshal	641,878	458,169	-	25,295	25,295	-	-	
Restricted - Fire EMS	987	2	333	396	396	396	63	18.9%
<b>Total Beginning Fund Balance</b>	<u>643,113</u>	<u>467,111</u>	<u>955</u>	<u>46,239</u>	<u>46,239</u>	<u>638</u>	<u>(317)</u>	<u>-33.2%</u>
<b>Revenues</b>								
State Grant - Law Enforcement Protection	39,800	39,200	39,200	39,200	39,200	40,400	1,200	3.1%
State Grant - Local DWI	50,779	70,590	62,000	62,000	62,000	99,500	37,500	60.5%
State Grant - Forfeitures and Seizures	7	7	-	-	-	-	-	
State Grant - Fire Marshal	547,383	471,364	563,000	563,000	563,000	480,000	(83,000)	-14.7%
State Grant - Fire EMS	10,939	10,069	10,500	10,500	10,500	10,500	-	0.0%
Investment Income	25,378	1,121	-	-	-	-	-	
<b>Total Revenues</b>	<u>674,286</u>	<u>592,351</u>	<u>674,700</u>	<u>674,700</u>	<u>674,700</u>	<u>630,400</u>	<u>(44,300)</u>	<u>-6.6%</u>
<b>Transfers from other funds</b>	29,000	24,500	24,500	24,500	24,500	9,950	(14,550)	-59.4%
<b>Total sources of funds</b>	<u>1,346,399</u>	<u>1,083,962</u>	<u>700,155</u>	<u>745,439</u>	<u>745,439</u>	<u>640,988</u>	<u>(59,167)</u>	<u>-8.5%</u>
<b>Expenditures</b>								
Law Enforcement Protection	39,633	38,814	39,773	39,773	39,773	52,199	12,426	31.2%
Local DWI	71,261	83,875	86,500	87,033	106,233	111,259	24,759	28.6%
Forfeitures and Seizures	-	-	-	-	-	-	-	
Fire Marshal	756,470	905,359	563,000	563,000	588,295	480,000	(83,000)	-14.7%
Fire EMS	11,924	9,675	10,500	10,500	10,500	10,500	-	0.0%
<b>Total Expenditures</b>	<u>879,288</u>	<u>1,037,723</u>	<u>699,773</u>	<u>700,306</u>	<u>744,801</u>	<u>653,958</u>	<u>(45,815)</u>	<u>-6.5%</u>
<b>Ending fund balance</b>								
Restricted - Law Enforcement Protection	187	573	(186)	-	-	(11,799)	(11,613)	6243.5%
Restricted - Local DWI	8,518	19,733	-	19,200	-	(1,809)	(1,809)	
Restricted - Forfeitures and Seizures	235	242	235	242	242	242	7	3.0%
Restricted - Fire Marshal	458,169	25,295	-	25,295	-	-	-	
Restricted - Fire EMS	2	396	333	396	396	396	63	18.9%
<b>Total Ending fund balance</b>	<u>467,111</u>	<u>46,239</u>	<u>382</u>	<u>45,133</u>	<u>638</u>	<u>(12,970)</u>	<u>(13,352)</u>	<u>-3495.3%</u>
<b>Total uses of funds</b>	<u>1,346,399</u>	<u>1,083,962</u>	<u>700,155</u>	<u>745,439</u>	<u>745,439</u>	<u>640,988</u>	<u>(59,167)</u>	<u>-8.5%</u>
<b>FTE Summary</b>								
Regular (full & part-time)	0.25	0.25	0.45	0.45	0.45	0.45	-	0.0%

For detailed department information, please see pages 165 (Fire) and 173 (Police).

The **State Grants Fund** accounts for the receipt and expenditure of certain state grants. These include Law Enforcement Protection, Local DWI, Fire Marshal and Fire EMS grants.



## HEALTH CARE ASSISTANCE FUND BUDGET SUMMARY

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2019 Revised Budget	FY2019 Projected Budget	FY2020 Adopted Budget	\$ Variance FY2020 vs FY2019	% Variance FY2020 vs FY2019
<b>Beginning Fund Balance</b>								
Restricted for Indigent Health Care	703,084	592,990	301,315	536,510	536,510	611,778	310,463	103.0%
<b>Revenues</b>								
Gross Receipts Taxes	1,588,792	1,723,006	1,691,000	1,691,000	2,022,000	2,082,000	391,000	23.1%
Rental Income	40,006	51,832	45,000	45,000	53,000	53,000	8,000	17.8%
Investment Income	20,896	6,322	11,000	11,000	11,000	21,000	10,000	90.9%
<b>Total Revenues</b>	<u>1,649,694</u>	<u>1,781,160</u>	<u>1,747,000</u>	<u>1,747,000</u>	<u>2,086,000</u>	<u>2,156,000</u>	<u>409,000</u>	23.4%
<b>Transfers from other funds</b>	317,000	317,000	317,000	317,000	317,000	317,000	-	0.0%
<b>Total sources of funds</b>	<u>2,669,778</u>	<u>2,691,150</u>	<u>2,365,315</u>	<u>2,600,510</u>	<u>2,939,510</u>	<u>3,084,778</u>	<u>719,463</u>	30.4%
<b>Expenditures</b>								
Salaries and Benefits	45,006	85,034	101,381	102,128	102,128	105,161	3,780	3.7%
Professional/Contractual Services	2,031,430	2,068,404	2,228,604	2,228,604	2,209,968	2,582,500	353,896	15.9%
Materials and Supplies	352	566	15,000	15,000	15,000	15,100	100	0.7%
Intra/Interfund Charges	-	636	636	636	636	573	(63)	-9.9%
<b>Total Expenditures</b>	<u>2,076,788</u>	<u>2,154,640</u>	<u>2,345,621</u>	<u>2,346,368</u>	<u>2,327,732</u>	<u>2,703,334</u>	<u>357,713</u>	15.3%
<b>Ending fund balance</b>								
Restricted for Health Care Assistance	592,990	536,510	19,694	254,142	611,778	381,444	361,750	1836.9%
<b>Total uses of funds</b>	<u>2,669,778</u>	<u>2,691,150</u>	<u>2,365,315</u>	<u>2,600,510</u>	<u>2,939,510</u>	<u>3,084,778</u>	<u>719,463</u>	30.4%
<b>FTE Summary</b>								
Regular (full & part-time)	0.75	1.19	1.19	1.19	1.19	1.19	-	0.0%

For detailed department information, please see page 95 (County Manager).

The **Health Care Assistance Fund** accounts for revenues and expenditures associated with the administration of the Health Care Assistance Program. Transfers from the General Fund to the Health Care Assistance Fund are projected to increase from \$317,000 in FY2020 to \$650,000 in FY2021 due to required payments to the State for the Medicaid and Safety Net Care Pool exceeding GRT for indigent health care.

## ECONOMIC DEVELOPMENT FUND

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2019 Projected	FY2020 Adopted Budget	\$ Variance FY2020 vs FY2019	% Variance FY2020 vs FY2019
<b>Beginning Fund Balance</b>							
Assigned for Econ Development	8,507,882	7,538,452	4,100,722	7,260,477	3,506,477	(594,245)	-14.5%
Nonspendable	0	597,402	0	0	0	-	0.0%
<b>Total beginning fund balance</b>	<u>8,507,882</u>	<u>8,135,854</u>	<u>4,100,722</u>	<u>7,260,477</u>	<u>3,506,477</u>	<u>(594,245)</u>	
<b>Revenues</b>							
Investment Income	260,074	249,810	171,000	218,000	105,000	(66,000)	
Loan Repayment	0	0	0	70,834	-	-	
Other	26,424	0	0	0	0	-	#DIV/0!
	<u>286,498</u>	<u>249,810</u>	<u>171,000</u>	<u>288,834</u>	<u>105,000</u>	<u>(66,000)</u>	-38.6%
<b>Transfers from other funds</b>	200,000	90,786	401,250	0	0		
<b>Total sources of funds</b>	<u>8,994,380</u>	<u>8,476,450</u>	<u>4,672,972</u>	<u>7,549,311</u>	<u>3,611,477</u>	<u>(660,245)</u>	
<b>Expenditures</b>							
Economic Development Programs	434,521	483,401	522,000	487,000	-	(522,000)	-100.0%
Infrastructure and Housing	112,115	44,500	2,353,750	5,000	2,161,250	(192,500)	-8.2%
Downtown Redevelopment	66,325	135,897	150,000	1,230,000	135,000	(15,000)	-10.0%
Local Econ Dev Loans/Grants	-	325,030	100,000	0	100,000	0	
Housing Rehabilitation Program	154,765	227,145	0	147,973	250,000	0	
Downpayment Assistance Program	0	0	150,000	172,861	150,000	0	0.0%
	<u>767,726</u>	<u>1,215,973</u>	<u>3,275,750</u>	<u>2,042,834</u>	<u>2,796,250</u>	<u>(479,500)</u>	-14.6%
<b>Transfers to other funds</b>	90,800			2,000,000	187,500		
<b>Ending fund balance</b>							
Assigned for Econ Development	7,538,452	7,260,477					
Nonspendable	597,402	-				-	
<b>Ending fund balance</b>	<u>8,135,854</u>	<u>7,260,477</u>	<u>1,397,222</u>	<u>3,506,477</u>	<u>627,727</u>	<u>(769,495)</u>	-55.1%
<b>Total uses of funds</b>	8,994,380	8,476,450	4,672,972	7,549,311	3,611,477	(1,248,995)	-26.7%
Operating Surplus / (Shortfall)	(372,028)	(875,377)	(2,703,500)	(3,754,000)	(2,878,750)	413,500	

For detailed department information, please see page 179 (Community Development) and page 95 (County Manager).

The *Economic Development Fund* accounts for the receipt, management, investment, and expenditure of the lump-sum buyout payment received from the United States Department of Energy under the Atomic Energy Communities Act.

## OTHER SPECIAL REVENUES FUND BUDGET SUMMARY

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2019 Revised Budget	FY2019 Projected Budget	FY2020 Adopted Budget	\$ Variance FY2020 vs FY2019	% Variance FY2020 vs FY2019
<b>Beginning Fund Balance</b>								
Restricted for Property Tax Valuation	573,581	599,010	571,010	603,095	603,095	536,626	(34,384)	-6.0%
Restricted for Clerk's Recording Equipment	50,762	62,852	54,852	82,504	82,504	85,261	30,409	55.4%
Restricted for Bench Warrant Collections	0	0	57	0	0	0	(57)	-100.0%
Restricted for Aquatic Center Operations	36,042	35,336	33,837	34,767	34,767	33,267	(570)	-1.7%
Restricted for Library Operations	14,950	14,766	14,266	15,609	15,609	14,909	643	4.5%
<b>Total Beginning Fund Balance</b>	<u>675,335</u>	<u>711,964</u>	<u>674,022</u>	<u>735,975</u>	<u>735,975</u>	<u>670,063</u>	<u>(3,959)</u>	<u>-0.6%</u>
<b>Revenues</b>								
Property Tax Administrative Fees	172,363	186,317	175,000	175,000	175,000	175,000	-	0.0%
Clerk's Recording Fees	27,646	34,780	21,000	21,000	32,000	32,000	11,000	52.4%
Bench Warrant Fees	2,092	3,300	6,000	6,000	5,375	3,300	(2,700)	-45.0%
Aquatic Center Gifts / Donations	0	1,009	1,000	1,000	1,000	1,000	0	0.0%
Library Gifts / Donations	450	843	2,000	2,000	2,000	2,000	0	0.0%
Investment Income	1,326	0	1,000	1,000	1,000	1,000	0	0.0%
<b>Total Revenues</b>	<u>203,877</u>	<u>226,249</u>	<u>206,000</u>	<u>206,000</u>	<u>216,375</u>	<u>214,300</u>	<u>8,300</u>	<u>4.0%</u>
<b>Transfers from other funds</b>	15,000	15,000	22,000	22,000	22,251	26,000	4,000	18.2%
<b>Total sources of funds</b>	<u>894,212</u>	<u>953,213</u>	<u>902,022</u>	<u>963,975</u>	<u>974,601</u>	<u>910,363</u>	<u>8,341</u>	<u>0.9%</u>
<b>Expenditures</b>								
Property Tax Valuation	146,934	182,232	240,448	241,469	241,469	235,860	(4,588)	-1.9%
Clerk's Recording Equipment	15,556	15,128	28,550	29,243	29,243	26,700	(1,850)	-6.5%
Bench Warrant Collections	17,092	18,300	27,375	27,375	27,626	29,611	2,236	8.2%
Aquatic Center Gift	706	1,578	3,000	3,000	3,000	3,000	0	0.0%
Library Gift	1,960	-	3,200	3,200	3,200	3,200	0	0.0%
<b>Total Expenditures</b>	<u>182,248</u>	<u>217,238</u>	<u>302,573</u>	<u>304,287</u>	<u>304,538</u>	<u>298,371</u>	<u>(4,202)</u>	<u>-1.4%</u>
<b>Ending fund balance</b>								
Restricted for Property Tax Valuation	599,010	603,095	505,562	536,626	536,626	475,766	(29,796)	-5.9%
Restricted for Clerk's Recording Equipment	62,852	82,504	47,302	74,261	85,261	90,561	43,259	91.5%
Restricted for Bench Warrant Collections	-	-	682	625	-	(311)	(993)	-145.6%
Restricted for Aquatic Center Operations	35,336	34,767	32,337	33,267	33,267	31,767	(570)	-1.8%
Restricted for Library Operations	14,766	15,609	13,566	14,909	14,909	14,209	643	4.7%
<b>Total Ending fund balance</b>	<u>711,964</u>	<u>735,975</u>	<u>599,449</u>	<u>659,688</u>	<u>670,063</u>	<u>611,992</u>	<u>12,543</u>	<u>0.9%</u>
<b>Total uses of funds</b>	<u>894,212</u>	<u>953,213</u>	<u>902,022</u>	<u>963,975</u>	<u>974,601</u>	<u>910,363</u>	<u>8,341</u>	<u>0.9%</u>
<b>FTE Summary</b>								
Regular (full & part-time)	1.62	1.82	1.95	1.95	1.95	1.95	-	0.0%

For detailed department information, please see page 89 (Municipal Court), 109 (Assessor), 117 (Clerk), and 139 (Community Services).

The **Other Special Revenues Fund** includes the following subfunds: Property Tax Valuation, Recording Equipment, Aquatic Center Gift, Library Gift and Bench Warrant.

## EMERGENCY DECLARATIONS FUND BUDGET SUMMARY

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2019 Revised Budget	FY2019 Projected Budget	FY2020 Adopted Budget
<b>Beginning Fund Balance</b>						
Assigned for Las Conchas Fire Recovery	69,993	69,993	69,993	69,993	69,993	69,993
Assigned for September 2013 Flood Damage	<u>207,580</u>	<u>(771,355)</u>	<u>-</u>	<u>(866,692)</u>	<u>(866,692)</u>	<u>-</u>
<b>Total Beginning Fund Balance</b>	<u>277,573</u>	<u>(701,362)</u>	<u>69,993</u>	<u>(796,699)</u>	<u>(796,699)</u>	<u>69,993</u>
<b>Revenues</b>						
LC-Intergovernmental - Federal Indirect	0	0	0	0	0	0
FD-Intergovernmental - Federal Indirect	<u>1,218,434</u>	<u>142,946</u>	<u>-</u>	<u>227,105</u>	<u>1,009,883</u>	<u>0</u>
<b>Total Revenues</b>	<u>1,218,434</u>	<u>142,946</u>	<u>-</u>	<u>227,105</u>	<u>1,009,883</u>	<u>-</u>
<b>Transfers from other funds</b>	98,530	-				
<b>Total sources of funds</b>	<u>1,594,537</u>	<u>(558,416)</u>	<u>69,993</u>	<u>(569,594)</u>	<u>213,184</u>	<u>69,993</u>
<b>Expenditures</b>						
Las Conchas Fire Recovery	-	-	-	-	-	-
September 2013 Flood Damage	<u>2,295,899</u>	<u>238,283</u>	<u>-</u>	<u>143,191</u>	<u>143,191</u>	<u>-</u>
<b>Total ending fund balance</b>	<u>2,295,899</u>	<u>238,283</u>	<u>-</u>	<u>143,191</u>	<u>143,191</u>	<u>-</u>
<b>Ending fund balance</b>						
Assigned for Las Conchas Fire Recovery	69,993	69,993	69,993	69,993	69,993	69,993
Assigned for September 2013 Flood Damage	<u>(771,355)</u>	<u>(866,692)</u>	<u>-</u>	<u>(782,778)</u>	<u>-</u>	<u>-</u>
<b>Total Ending Fund Balance</b>	<u>(701,362)</u>	<u>(796,699)</u>	<u>69,993</u>	<u>(712,785)</u>	<u>69,993</u>	<u>69,993</u>
<b>Total uses of funds</b>	<u>(701,362)</u>	<u>(796,699)</u>	<u>69,993</u>	<u>(712,785)</u>	<u>69,993</u>	<u>69,993</u>

For detailed department information, please see page 247 (Non-Departmental).

The **Emergency Declarations Fund** accounts for the expenditures declared a disaster by the Federal Emergency Management Agency (FEMA). The Las Conchas Fire Sub-Fund accounts for expenditures incurred by the County as a result of the Las Conchas Fire in June/July 2011. The Flood Damage Sub-Fund accounts for expenditures as a result of severe flood damage caused by torrential rainfall in September 2013. These sub-funds will be closed once all activity is complete.

## GRT REVENUE BONDS DEBT SERVICE FUND BUDGET SUMMARY

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2019 Revised Budget	FY2019 Projected Budget	FY2020 Adopted Budget	\$ <i>Variance</i> <i>FY2020 vs</i> <i>FY2019</i>	% <i>Variance</i> <i>FY2020</i> <i>vs</i> <i>FY2019</i>
<b>Beginning Fund Balance</b> Restricted for Debt Service	277,124	286,470	293,470	300,409	300,409	310,409	16,939	5.8%
<b>Revenues</b> Investment Income	9,346	13,940	10,000	10,000	10,000	11,000	1,000	10.0%
<b>Transfers from other funds</b>	6,264,646	6,268,596	6,265,559	6,265,559	6,265,559	4,550,759	(1,714,800)	-27.4%
<b>Total sources of funds</b>	<u>6,551,116</u>	<u>6,569,006</u>	<u>6,569,029</u>	<u>6,575,968</u>	<u>6,575,968</u>	<u>4,872,168</u>	<u>(1,696,861)</u>	-25.8%
<b>Expenditures</b>	6,264,646	6,268,597	6,265,559	6,265,559	6,265,559	4,550,759	(1,714,800)	-27.4%
<b>Ending fund balance</b> Restricted for Debt Service	286,470	300,409	303,470	310,409	310,409	321,409	17,939	5.9%
<b>Total uses of funds</b>	<u>6,551,116</u>	<u>6,569,006</u>	<u>6,569,029</u>	<u>6,575,968</u>	<u>6,575,968</u>	<u>4,872,168</u>	<u>(1,696,861)</u>	-25.8%

For detailed information, please see page 247 (Non-Departmental).

Debt Service Funds are used to account for the accumulation of resources for and the payment of long-term debt principal and interest. The ***GRT Revenue Bond Debt Service Fund*** accounts for amounts to be accumulated for payment of principal and interest on GRT revenue bonds issued for the construction of capital projects. The largest portion, including the Airport Basin, Jail and Courthouse Projects. Debt Service is financed by a portion of the gross receipts tax imposed and collected by the State and distributed to the County. Please see future debt service schedule in the Other Information section under Debt Summary.

**CAPITAL PROJECTS FUND  
COMBINING FUND STATEMENT**

	<u>CAPITAL IMPROVEMENT PROJECTS</u>	<u>CAPITAL PROJECTS PERMANENT</u>	<u>CAPITAL PROJECTS COMBINED</u>	<u>FY2019 ADOPTED BUDGET</u>
<b>Fiscal Year (FY) 2020 Adopted</b>				
Total beginning fund balance / working capital	\$ 470,329	30,401,380	30,871,709	30,740,641
Revenues and other sources	3,469,000	2,128,000	<b>5,597,000</b>	4,950,000
Transfers from other funds	6,628,000	-	6,628,000	5,238,080
Expenditures	9,312,000	-	<b>9,312,000</b>	8,072,000
Transfers to other funds	-	1,326,000	1,326,000	1,675,250
Total fund balance / working capital ending FY2020	<u>\$ 1,255,329</u>	<u>31,203,380</u>	<u>32,458,709</u>	<u>31,181,471</u>
Net increase / (decrease) in fund balance / working capital	<u>\$ 785,000</u>	<u>802,000</u>	<u>1,587,000</u>	
	<u>CAPITAL IMPROVEMENT PROJECTS</u>	<u>CAPITAL PROJECTS PERMANENT</u>	<u>CAPITAL PROJECTS COMBINED</u>	
FY2020 Adopted Budget FTEs	0.00	0.00	0.00	
FY2019 Adopted Budget FTEs	<u>1.60</u>	<u>0.00</u>	<u>1.60</u>	
Net increase / (decrease)	<u>-1.60</u>	<u>0.00</u>	<u>-1.60</u>	

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**CAPITAL IMPROVEMENT PROJECTS FUND BUDGET SUMMARY**

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2019 Projected Actual	FY2019 Carryover	FY2020 Adopted Budget
<b>Beginning Fund Balance</b>	27,984,466	21,676,836	1,853,498	20,187,853		470,329
<b>Revenues</b>						
Intergovernmental - Federal Grants	739,087	80,423	-	-		-
Intergovernmental - State Grants	482,944	182,877	255,000	324,023		929,000
Land Sale Proceeds		614,743	2,675,000	186,887		2,540,000
<b>Total Revenues</b>	<u>1,222,031</u>	<u>878,043</u>	<u>2,930,000</u>	<u>510,910</u>		<u>3,469,000</u>
<b>Transfers from Other Funds</b>						
General Fund	4,729,180	1,224,107	3,964,080	3,964,080		5,302,000
Kiddie Pool Donations	-	156,363				
State Shared Revenue	580,000	580,000	-	-		
Economic Development	90,800	-				
Capital Project Permanent Fund	1,218,942	1,250,113	1,274,000	1,301,000		1,326,000
<b>Total Transfers from Other Funds</b>	<u>6,618,922</u>	<u>3,210,583</u>	<u>5,238,080</u>	<u>5,265,080</u>		<u>6,628,000</u>
<b>Total sources of funds</b>	<u>35,825,419</u>	<u>25,765,462</u>	<u>10,021,578</u>	<u>25,963,843</u>		<u>10,567,329</u>
<b>Expenditures</b>						
Capital Improvements - Other	101,196	76,170		3,835	-	140,000
Parks Small Capital	246,780	31,146	57,000	221,673	298,233	57,000
Information Technology Projects	301,212	391,165	295,000	311,901	205,468	295,000
ERP - Munis Project	1,856,477	1,454,742		650,224	450,000	
Manhattan Project NHP Wifi	17,203	60,726		-	-	
White Rock Civic Center Complex	3,106,253	38,112				
White Rock Senior Center Kitchen				98,620	-	
Municipal Building Residual				25,000	98,750	
Teen Center	309,206	10,750				
Art in Public Places	50,554	69,948		74,568	411,390	
Schools Projects (unallocated)			500,000	-	500,000	1,000,000
Project Dev, Standards & Guide				-	166,409	
<u>Road Projects</u>						
Street CIP		11,101		-	-	1,000,000
Tsikumu Village			1,370,000	770,000	-	
A-19 Improvements	49,504	169,997		1,365,794	61,862	
North Mesa - Cumbres del Sol	668,008	955,214		1,735,149	-	
Western Area Road Replacement	2,057,294					
Central Avenue Improvements	2,545,650					
Canyon Rim Trail Projects	1,959,869	40,020		945,700	-	300,000
Canyon Rim Trail Underpass		37,010		282,990	-	
Knecht Street Drainage	189,744					
20th Street Extension		1,152,898		-	146,905	
Barranca Mesa						1,070,000
Diamond Drive						3,750,000
<u>Recreation Projects</u>						
Golf Course Improvements					4,524,000	
Pajarito Mountain Bike Trails				50,000	450,000	
Kiddie Pool			5,850,000		6,500,000	
Pinon Park Splash Pad					720,000	
Outdoor Rink					1,200,000	
Bond Issue Conceptual Design	454,633	26,530		25,043	-	
<u>Economic Development Projects</u>						
A-13 (former LASO site)					1,200,000	
A-16 Infrastructure					759,578	
A-8b Infrastructure (The Bluffs)					740,422	
A-9 Infrastructure (Canyon Walk)					500,000	
Deacon Street						
DP Road Infrastructure						
North Mesa Infrastructure						1,700,000
<b>Total Expenditures</b>	<u>13,913,583</u>	<u>4,525,529</u>	<u>8,072,000</u>	<u>6,560,497</u>	<u>18,933,017</u>	<u>9,312,000</u>
<b>Transfers to Other Funds</b>	235,000	1,052,080	-	-		-
<b>Ending fund balance</b>	21,676,836	20,187,853	1,949,578	19,403,346	470,329	1,255,329
<b>Total uses of funds</b>	<u>35,825,419</u>	<u>25,765,462</u>	<u>10,021,578</u>	<u>25,963,843</u>		<u>10,567,329</u>



<i>\$ Variance FY2020 vs FY2019</i>	<i>% Variance FY2020 vs FY2019</i>	<i>FY2021 Projected</i>	<i>FY2022 Projected</i>	<i>FY2023 Projected</i>	<i>FY2024 Projected</i>
<i>(1,383,169)</i>	<i>-74.6%</i>	<i>1,255,329</i>	<i>1,556,199</i>	<i>1,165,199</i>	<i>2,648,199</i>
<i>-</i>		<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>674,000</i>	<i>264.3%</i>	<i>956,870</i>	<i>986,000</i>	<i>1,016,000</i>	<i>1,046,000</i>
<i>(135,000)</i>	<i>-5.0%</i>	<i>680,000</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>539,000</i>	<i>18.4%</i>	<i>1,636,870</i>	<i>986,000</i>	<i>1,016,000</i>	<i>1,046,000</i>
<i>1,337,920</i>	<i>33.8%</i>	<i>3,971,000</i>	<i>4,106,000</i>	<i>4,245,000</i>	<i>4,389,000</i>
<i>52,000</i>	<i>4.1%</i>	<i>1,364,000</i>	<i>1,423,000</i>	<i>1,467,000</i>	<i>1,505,000</i>
<i>1,389,920</i>		<i>5,335,000</i>	<i>5,529,000</i>	<i>5,712,000</i>	<i>5,894,000</i>
<i>545,751</i>	<i>5.4%</i>	<i>8,227,199</i>	<i>8,071,199</i>	<i>7,893,199</i>	<i>9,588,199</i>
		<i>60,000</i>	<i>60,000</i>	<i>60,000</i>	<i>60,000</i>
		<i>304,000</i>	<i>313,000</i>	<i>322,000</i>	<i>332,000</i>
<i>500,000</i>	<i>100.0%</i>	<i>1,000,000</i>	<i>1,000,000</i>	<i>1,000,000</i>	<i>1,000,000</i>
<i>-</i>					
<i>-</i>					
<i>1,000,000</i>		<i>3,607,000</i>	<i>3,733,000</i>	<i>3,863,000</i>	<i>3,997,000</i>
<i>(1,370,000)</i>	<i>-100.0%</i>				
<i>-</i>					
<i>-</i>					
<i>-</i>					
<i>300,000</i>					
<i>-</i>					
<i>-</i>					
<i>-</i>					
<i>1,070,000</i>					
<i>3,750,000</i>					
<i>-</i>					
<i>-</i>					
<i>(5,850,000)</i>	<i>-100.0%</i>				
<i>-</i>					
<i>-</i>					
<i>-</i>					
<i>-</i>					
<i>-</i>					
<i>-</i>					
<i>-</i>					
<i>-</i>					
<i>-</i>		<i>200,000</i>	<i>1,800,000</i>		
<i>-</i>		<i>1,500,000</i>			
<i>1,240,000</i>	<i>15.4%</i>	<i>6,671,000</i>	<i>6,906,000</i>	<i>5,245,000</i>	<i>5,389,000</i>
<i>-</i>					
<i>(694,249)</i>	<i>-35.6%</i>	<i>1,556,199</i>	<i>1,165,199</i>	<i>2,648,199</i>	<i>4,199,199</i>
<i>-</i>					
<i>545,751</i>	<i>5.4%</i>	<i>8,227,199</i>	<i>8,071,199</i>	<i>7,893,199</i>	<i>9,588,199</i>

## CAPITAL PROJECTS PERMANENT FUND BUDGET SUMMARY

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2019 Revised Budget	FY2019 Projected Budget	FY2020 Adopted Budget	\$ Variance FY2020 vs FY2019	% Variance FY2020 vs FY2019
<b>Beginning Fund Balance</b>								
Restricted for Income Stabilization	1,071,826	3,214,296	2,384,487	3,813,444	3,813,444	4,109,129	1,724,642	72.3%
Nonspendable for Capital Improvements	<u>24,580,311</u>	<u>24,958,847</u>	<u>26,502,656</u>	<u>25,814,936</u>	<u>25,814,936</u>	<u>26,292,251</u>	<u>(210,405)</u>	-0.8%
<b>Total Beginning Fund Balance</b>	<u>25,652,137</u>	<u>28,173,143</u>	<u>28,887,143</u>	<u>29,628,380</u>	<u>29,628,380</u>	<u>30,401,380</u>	<u>1,514,237</u>	
<b>Revenues</b>								
Investment Income	3,739,948	2,705,350	2,020,000	2,020,000	2,074,000	2,128,000	108,000	5.3%
<b>Total sources of funds</b>	<u>29,392,085</u>	<u>30,878,493</u>	<u>30,907,143</u>	<u>31,648,380</u>	<u>31,702,380</u>	<u>32,529,380</u>	<u>1,622,237</u>	5.2%
<b>Transfers to Other Funds</b>	1,218,942	1,250,113	1,274,000	1,274,000	1,301,000	1,326,000	52,000	4.1%
<b>Ending fund balance</b>								
Restricted for Income Stabilization	3,214,296	3,813,444	3,793,093	4,107,683	4,109,129	4,477,015	683,922	18.0%
Nonspendable for Capital Improvements	<u>24,958,847</u>	<u>25,814,936</u>	<u>25,840,050</u>	<u>26,266,697</u>	<u>26,292,251</u>	<u>26,726,365</u>	<u>886,315</u>	3.4%
<b>Total Ending Fund Balance</b>	<u>28,173,143</u>	<u>29,628,380</u>	<u>29,633,143</u>	<u>30,374,380</u>	<u>30,401,380</u>	<u>31,203,380</u>	<u>1,570,237</u>	5.3%
<b>Total uses of funds</b>	<u>29,392,085</u>	<u>30,878,493</u>	<u>30,907,143</u>	<u>31,648,380</u>	<u>31,702,380</u>	<u>32,529,380</u>	<u>1,622,237</u>	5.2%

The *Capital Projects Permanent Fund* accounts for amounts received under a settlement of prior years' gross receipts taxes set aside by the County Council and the County Charter for capital projects. These funds are invested, and the real value of the fund principal is maintained using the implicit price deflator for the gross domestic product. Excess interest income from the fund is made available for expenditure in the Capital Improvements Projects Fund.

## ENTERPRISE FUNDS

*Enterprise Funds* account for activities financed and operated in a manner similar to private business enterprises. These activities generally provide goods or services to the general public on a continuing basis and are financed primarily through user charges.

### Joint Utility System Fund

**NOTE:** The Joint Utility subfunds presented here are intended for informational purposes only. It is the Joint Utility System Fund level at which budget authority resides and at which the utilities budget is adopted.

**Electric Utility Subfund** - accounts for the provision of electric utility services for the County.

**Gas Utility Subfund** - accounts for the provision of natural gas utility services for the County.

**Water Utility Subfund** - accounts for the provision of water utility services for the County.

**Wastewater Utility Subfund** - accounts for the provision of wastewater utility services for the County.

### Other Enterprise Funds

**Environmental Services** - accounts for the provision of refuse collection services for the County.

**Transit Fund** - provides for a community wide public transit system.

**Fire Fund** - accounts for the fire protection services.

**Airport Fund** - accounts for the operation and maintenance of the Los Alamos Airport.

## JOINT UTILITIES FUND

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2019 Projected	FY2020 Adopted Budget	\$ Variance FY2020 vs FY2019	% Variance FY2020 vs FY2019
<b>Beginning working capital</b>	27,078,199	22,489,477	10,931,203	20,580,602	5,879,997	(5,051,206)	-46.2%
<b>Revenues</b>							
Wholesale sales	27,389,477	29,929,244	32,964,576	32,964,576	34,215,920	1,251,344	3.8%
Retail sales	27,514,488	28,086,271	30,563,623	30,563,623	31,343,159	779,536	2.6%
State grants	415,506	360,807	0	0	692,500	692,500	100.0%
Other revenues	584,835	336,738	418,103	2,418,103	437,603	19,500	4.7%
Debt Proceeds	0	0	0	0	0	0	0.0%
Repayment of Intra Subfund Loan	0	187,568	187,568	187,568	187,568	0	0.0%
Interest income	781,615	669,944	256,780	256,780	275,589	18,809	7.3%
<b>Total Revenues</b>	<u>56,685,921</u>	<u>59,570,572</u>	<u>64,390,650</u>	<u>66,390,650</u>	<u>67,152,339</u>	<u>2,761,689</u>	4.3%
<b>Transfers from other funds</b>	0	2,500,000	0	2,000,000	187,500	187,500	100.0%
<b>Expenses by Program</b>							
Electric	41,850,857	41,610,054	45,399,927	49,409,357	47,054,182	1,654,255	3.6%
Gas	5,293,764	3,876,097	4,302,783	6,459,593	4,043,560	(259,223)	-6.0%
Water	7,890,160	7,098,567	8,973,480	19,508,471	7,828,357	(1,145,123)	-12.8%
Wastewater	4,707,136	6,801,910	6,015,410	6,848,974	4,609,805	(1,405,605)	-23.4%
<b>Total Expenses by Program</b>	<u>59,741,917</u>	<u>59,386,628</u>	<u>64,691,600</u>	<u>82,226,395</u>	<u>63,535,904</u>	<u>(1,155,696)</u>	-1.8%
<b>Nonbudgeted Items</b>							
Nonbudgeted items and changes in long-term assets and liabilities	(696,570)	(1,303,598)	0	0	0	0	
<b>Transfers to Other Funds</b>	836,156	3,289,221	864,860	864,860	889,868	25,008	2.9%
<b>Ending working capital</b>	<u>22,489,477</u>	<u>20,580,602</u>	<u>9,765,393</u>	<u>5,879,997</u>	<u>8,794,064</u>	<u>(971,329)</u>	-9.9%
<b>FTE Summary</b>							
Regular (full & part time)	93.00	93.00	93.00	93.00	94.00	1.0	1.1%
Casual, Student & Temp	5.34	5.30	4.60	4.60	4.60	0	0.0%
<b>Total FTE's</b>	<u>98.34</u>	<u>98.30</u>	<u>97.60</u>	<u>97.60</u>	<u>98.60</u>	<u>1.0</u>	1.0%

For detailed department information, please see page 225 (Utilities)

NOTE: The Joint Utility subfunds presented are intended for informational purposes only. It is the Joint Utility Fund level at which budget authority resides and at which the utilities budget is adopted. The Utilities Department's function is to provide our customers with quality electric, natural gas, water, and wastewater services to meet current and future needs and to achieve the highest level of customer satisfaction.

## COMBINED ELECTRIC UTILITY SUBFUND SUMMARY

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2019 Projected	FY2020 Adopted Budget	\$ Variance FY2020 vs FY2019	% Variance FY2020 vs FY2019
<b>Beginning working capital</b>	8,985,510	6,670,404	4,228,738	6,182,419	2,413,675	(1,815,063)	-42.9%
<b>Revenues</b>							
Wholesale sales	26,577,782	29,133,070	31,596,485	31,596,485	32,796,446	1,199,961	3.8%
Retail sales	13,757,854	13,486,266	14,203,145	14,203,145	14,203,145	-	0.0%
Other revenues	371,752	254,299	355,527	355,527	360,027	4,500	1.3%
Interest income	212,620	206,507	96,191	96,191	130,000	33,809	35.1%
<b>Total Revenues</b>	<u>40,920,008</u>	<u>43,080,142</u>	<u>46,251,348</u>	<u>46,251,348</u>	<u>47,489,618</u>	<u>1,238,270</u>	2.7%
<b>Transfers from other funds</b>	0	0	0	0	0		
<b>Expenses by Program</b>							
Salaries and benefits	6,082,228	6,053,504	6,103,830	10,282,064	6,366,418	262,588	4.3%
Operations	28,299,294	29,594,641	33,890,724	35,742,242	35,313,099	1,422,375	4.2%
Capital	3,719,159	2,219,453	1,359,000	610,634	1,346,474	(12,526)	-0.9%
Debt Service	3,750,176	3,742,456	4,046,373	2,774,417	4,028,191	(18,182)	-0.4%
<b>Total Expenses by Program</b>	<u>41,850,857</u>	<u>41,610,054</u>	<u>45,399,927</u>	<u>49,409,357</u>	<u>47,054,182</u>	<u>1,654,255</u>	3.6%
<b>Nonbudgeted Items</b>							
Nonbudgeted items and changes in long-term assets and liabilities	(789,576)	(1,376,027)	0	0	0	0	
<b>Transfers to Other Funds</b>	594,681	582,046	610,735	610,735	610,735	0	0.0%
<b>Ending working capital</b>	<u><u>6,670,404</u></u>	<u><u>6,182,419</u></u>	<u><u>4,469,424</u></u>	<u><u>2,413,675</u></u>	<u><u>2,238,376</u></u>	<u><u>(2,231,048)</u></u>	-49.9%
<b>FTE Summary</b>							
Regular (full & part time)	49.00	49.00	49.00	49.00	51.00	2.00	4.1%
Casual, Student & Temp	2.02	1.56	1.30	1.30	1.30	-	0.0%
<b>Total FTE's</b>	<u>51.02</u>	<u>50.56</u>	<u>50.30</u>	<u>50.30</u>	<u>52.30</u>	<u>2.00</u>	4.0%

The Utilities Electric Production and Distribution Divisions manage the County's electric generation and transmission resources to meet the electric energy requirements for LAC customers and the DOE's LANL in the most cost-effective manner. The Production Division Director is chairman of the LAC/DOE Operating Committee which sets policy for the combined LAC/DOE power pool. The Distribution Division is responsible for maintenance, operation, and repair of all electric distribution lines and equipment owned by the County of Los Alamos to provide delivery of electric power to its customers.

## GAS UTILITY SUBFUND SUMMARY

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2019 Projected	FY2020 Adopted Budget	\$ Variance FY2020 vs FY2019	% Variance FY2020 vs FY2019
<b>Beginning working capital</b>	6,503,431	5,638,467	3,454,457	3,370,287	2,148,719	(1,305,738)	-37.8%
<b>Revenues</b>							
Retail sales	4,473,084	4,179,899	5,441,654	5,441,654	5,977,154	535,500	9.8%
Other revenues	29,546	26,111	20,000	20,000	20,000	-	0.0%
Interest income	194,126	164,284	30,496	30,496	30,496	-	0.0%
<b>Total Revenues</b>	<u>4,696,756</u>	<u>4,370,294</u>	<u>5,492,150</u>	<u>5,492,150</u>	<u>6,027,650</u>	<u>535,500</u>	9.8%
<b>Transfers from other funds</b>							
<b>Expenses by Program</b>							
Salaries and benefits	382,263	466,751	560,117	6,459,593	601,348	41,231	7.4%
Operations	3,658,864	3,348,860	3,742,666	0	3,417,212	(325,454)	-8.7%
Capital	1,252,637	60,486	0	0	25,000	25,000	100.0%
Debt Service	0	0	0	0	0	-	0.0%
<b>Total Expenses by Program</b>	<u>5,293,764</u>	<u>3,876,097</u>	<u>4,302,783</u>	<u>6,459,593</u>	<u>4,043,560</u>	<u>(259,223)</u>	-6.0%
<b>Nonbudgeted Items</b>							
Nonbudgeted items and changes in long-term assets and liabilities	(41,481)	(55,202)	0	0	0	0	
<b>Transfers to Other Funds</b>	226,475	2,707,175	254,125	254,125	279,133	25,008	9.8%
<b>Ending working capital</b>	<u><u>5,638,467</u></u>	<u><u>3,370,287</u></u>	<u><u>4,389,699</u></u>	<u><u>2,148,719</u></u>	<u><u>3,853,676</u></u>	<u><u>(536,023)</u></u>	-12.2%
<b>FTE Summary</b>							
Regular (full & part time)	25.75	26.75	26.75	25.75	24.63	(2)	-7.9%
Casual, Student & Temp	3.32	3.74	2.16	2.16	2.16	-	0.0%
Total FTE's	<u>29.07</u>	<u>30.49</u>	<u>28.91</u>	<u>27.91</u>	<u>26.79</u>	<u>(2)</u>	-7.3%

The Utilities Gas Distribution Division is responsible for maintenance, operation, and repair of all gas distribution lines and equipment owned by LAC in order to provide gas service to its customers. In addition, the division conducts gas leak safety checks on a regular basis and responds to customer gas safety requests.

## COMBINED WATER UTILITY SUBFUND SUMMARY

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2019 Projected	FY2020 Adopted Budget	\$ Variance FY2020 vs FY2019	% Variance FY2020 vs FY2019
<b>Beginning working capital</b>	11,872,310	10,235,538	3,352,362	10,195,202	1,715,635	(1,636,727)	-48.8%
<b>Revenues</b>							
Wholesale sales	811,695	796,174	1,368,091	1,368,091	1,419,474	51,383	3.8%
Retail sales	4,333,338	4,952,377	5,160,580	5,160,580	5,418,608	258,028	5.0%
Non Potable sales	0	203,775	175,663	175,663	161,671	(13,992)	-8.0%
State grants	415,506	360,807	0	0	692,500	692,500	100.0%
Other revenues	183,127	55,752	42,576	2,042,576	57,576	15,000	35.2%
Repayment of Intra Subfund Loan	0	187,568	187,568	187,568	187,568	0	0.0%
Interest income	333,070	266,432	94,426	94,426	79,426	(15,000)	-15.9%
<b>Total Revenues</b>	<u>6,076,736</u>	<u>6,822,885</u>	<u>7,028,904</u>	<u>9,028,904</u>	<u>8,016,823</u>	<u>987,919</u>	14.1%
<b>Transfers from other funds</b>	0	0	0	2,000,000	187,500	187,500	100.0%
<b>Expenses by Program</b>							
Salaries and benefits	1,541,046	1,515,633	1,613,411	7,651,570	1,670,463	57,052	3.5%
Operations	3,124,560	3,189,053	4,164,136	0	4,088,921	(75,215)	-1.8%
Capital	2,992,501	2,161,433	2,957,500	11,856,901	1,810,600	(1,146,900)	-38.8%
Debt Service	232,053	232,448	238,433	0	258,373	19,940	8.4%
<b>Total Expenses by Program</b>	<u>7,890,160</u>	<u>7,098,567</u>	<u>8,973,480</u>	<u>19,508,471</u>	<u>7,828,357</u>	<u>(1,145,123)</u>	-12.8%
<b>Nonbudgeted Items</b>							
Nonbudgeted items and changes in long-term assets and liabilities	191,652	235,346	0	0	0	0	
<b>Transfers to Other Funds</b>	15,000	0	0	0	0	0	
<b>Ending working capital</b>	<u><u>10,235,538</u></u>	<u><u>10,195,202</u></u>	<u><u>1,407,786</u></u>	<u><u>1,715,635</u></u>	<u><u>2,091,601</u></u>	<u><u>683,815</u></u>	48.6%
<b>FTE Summary</b>							
Regular (full & part time)	9.25	9.25	9.25	9.25	9.25	0	0.0%
Casual, Student & Temp	-	-	0.24	0.24	0.24	0	0.0%
<b>Total FTE's</b>	<u>9.25</u>	<u>9.25</u>	<u>9.49</u>	<u>9.49</u>	<u>9.49</u>	<u>0</u>	0.0%

The Utilities Water Division is responsible for maintenance, operation, and repair of all water lines and equipment owned by the County of Los Alamos to provide safe water services to its customers. The Water Production Division ensures water quality control measures that meet or exceed state and federal regulations on safe drinking water.

## WASTEWATER UTILITY SUBFUND SUMMARY

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2019 Projected	FY2020 Adopted Budget	\$ Variance FY2020 vs FY2019	% Variance FY2020 vs FY2019
<b>Beginning working capital</b>	(283,052)	(54,932)	(104,354)	832,694	(398,032)	(293,678)	281.4%
<b>Revenues</b>							
Wholesale sales							0.0%
Retail sales	4,950,212	5,263,954	5,582,581	5,582,581	5,582,581	0	0.0%
Other revenues	410	576	0	0	0	0	0.0%
Interest income	41,799	32,721	35,667	35,667	35,667	0	0.0%
<b>Total Revenues</b>	<u>4,992,421</u>	<u>5,297,251</u>	<u>5,618,248</u>	<u>5,618,248</u>	<u>5,618,248</u>	<u>0</u>	<u>0.0%</u>
<b>Transfers from other funds</b>		2,500,000					
<b>Expenses by Program</b>							
Salaries and benefits	1,300,205	1,365,321	1,425,705	6,848,974	1,440,012	14,307	1.0%
Operations	1,593,375	1,679,448	2,410,615	0	2,358,079	(52,536)	-2.2%
Capital	662,162	133,768	1,212,198	0	113,400	(1,098,798)	-90.6%
Debt Service	1,151,394	3,623,373	966,892	0	698,314	(268,578)	-27.8%
<b>Total Expenses by Program</b>	<u>4,707,136</u>	<u>6,801,910</u>	<u>6,015,410</u>	<u>6,848,974</u>	<u>4,609,805</u>	<u>(1,405,605)</u>	<u>-23.4%</u>
<b>Nonbudgeted Items</b>							
Nonbudgeted items and changes in long-term assets and liabilities	(57,165)	(107,715)	0	0	0	0	
<b>Ending working capital</b>	<u>(54,932)</u>	<u>832,694</u>	<u>(501,516)</u>	<u>(398,032)</u>	<u>610,411</u>	<u>1,111,927</u>	<u>-221.7%</u>
<b>FTE Summary</b>							
Regular (full & part time)	9.00	8.00	9.00	9.00	9.12		
Casual, Student & Temp	-	-	0.90	0.90	0.90		
<b>Total FTE's</b>	<u>9.00</u>	<u>8.00</u>	<u>9.90</u>	<u>9.90</u>	<u>10.02</u>	<u>-</u>	

The Utilities Wastewater Division is responsible for maintenance, operation, and repair of all wastewater treatment buildings and equipment owned by the County of Los Alamos to provide wastewater services that meet or exceed state and federal wastewater regulations.



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**ENTERPRISE FUNDS OTHER THAN JOINT UTILITY SYSTEM  
COMBINING FUND STATEMENT**

	<u>ENVIRONMENTAL SERVICES</u>	<u>TRANSIT</u>	<u>FIRE</u>	<u>AIRPORT</u>	<u>OTHER ENTERPRISE COMBINED</u>	<u>FY2019 ADOPTED BUDGET</u>
<b>Fiscal Year (FY) 2020 Adopted</b>						
Total beginning fund balance / working capital	\$ 416,865	2,094,901	1,260,819	36,234	3,808,819	3,119,295
Revenues and other sources	4,552,502	3,755,265	28,505,766	1,230,750	<b>38,044,283</b>	36,415,381
Transfers from other funds	-	800,000	-	412,861	1,212,861	1,278,611
Expenditures	4,495,493	5,073,561	27,167,663	1,606,196	<b>38,342,913</b>	35,568,027
Transfers to other funds	-	-	2,082,000	-	2,082,000	1,691,000
Total fund balance / working capital ending FY2020	\$ <u>473,874</u>	<u>1,576,605</u>	<u>516,922</u>	<u>73,649</u>	<u>2,641,050</u>	<u>3,554,260</u>
Net increase / (decrease) in fund balance / working capital	\$ <u>57,009</u>	<u>(518,296)</u>	<u>(743,897)</u>	<u>37,415</u>	<u>(1,167,769)</u>	
	<u>ENVIRONMENTAL SERVICES</u>	<u>TRANSIT</u>	<u>FIRE</u>	<u>AIRPORT</u>	<u>OTHER ENTERPRISE COMBINED</u>	
FY2020 Adopted Budget FTEs	18.24	38.13	150.00	1.00	207.37	
FY2019 Adopted Budget FTEs	<u>18.24</u>	<u>38.13</u>	<u>150.00</u>	<u>1.00</u>	<u>207.37</u>	
Net increase / (decrease)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

## ENVIRONMENTAL SERVICES FUND

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2019 Projected	FY2020 Adopted Budget	\$ Variance FY2020 vs FY2019	% Variance FY2020 vs FY2019
<b>Beginning working capital</b>	1,695,195	1,224,262	401,677	908,813	416,865	15,188	3.8%
<b>Revenues</b>							
Gross receipts tax - special purpose	794,419	861,518	850,000	1,016,000	1,047,000	197,000	23.2%
Residential service	1,896,280	2,110,186	2,168,000	2,168,000	2,178,000	10,000	0.5%
Commercial service	653,747	686,687	800,000	638,000	638,010	(161,990)	-20.2%
Transfer station service	449,143	413,205	598,300	450,000	500,000	(98,300)	-16.4%
Interfund charges for services	61,033	53,052	74,000	74,000	74,000	-	0.0%
Miscellaneous revenue	120,655	112,727	120,000	120,000	100,492	(19,508)	-16.3%
Interest Income	75,009	60,445	14,000	32,000	15,000	1,000	7.1%
	<u>4,050,286</u>	<u>4,297,820</u>	<u>4,624,300</u>	<u>4,498,000</u>	<u>4,552,502</u>	<u>(71,798)</u>	-1.6%
<b>Expenses by Program</b>							
Salaries and benefits	1,241,551	1,269,777	1,371,691	1,382,180	1,430,163	58,472	4.3%
Operations	1,211,533	3,626,985	2,576,351	3,053,677	2,738,345	161,994	6.3%
Capital Outlay	1,000,000	5,382	0	0	0	0	
Debt Service	361,217	157,524	326,986	326,986	326,985	(1)	0.0%
	<u>3,814,301</u>	<u>5,059,668</u>	<u>4,275,028</u>	<u>4,762,843</u>	<u>4,495,493</u>	<u>220,465</u>	5.2%
<b>Nonbudgeted Items</b>							
Nonbudgeted items and changes in long-term assets and liabilities	(681,523)	719,575	0	0	0	0	
<b>Transfers to Other Funds</b>	25,395	273,176	0	227,105	0	0	
<b>Ending working capital</b>	<u>1,224,262</u>	<u>908,813</u>	<u>750,949</u>	<u>416,865</u>	<u>473,874</u>	<u>(277,075)</u>	-36.9%
<b>FTE Summary</b>							
Regular (full & part time)	17.24	17.24	18.24	18.24	18.24	-	0.0%

For detailed department information, please see page 194 (Public Works)

The Environmental Services Fund accounts for the operation of the County landfill, commercial and residential refuse collection, curbside and drop off recycling, and composting of yard waste.

## TRANSIT FUND

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2019 Projected	FY2020 Adopted Budget	\$ Variance FY2020 vs FY2019	% Variance FY2020 vs FY2019
<b>Beginning working capital</b>	1,622,425	1,879,056	1,496,752	1,979,266	2,094,901	598,149	40.0%
<b>Revenues</b>							
FTA - DOT 5311 Operating/Admin	1,499,182	1,780,116	1,662,288	1,662,288	1,669,780	7,492	0.5%
FTA - DOT 5311 Capital	337,471	184,154	888,000	888,000	345,125	(542,875)	-61.1%
FTA - DOT 5310	45,132	0	0	108,361	0	-	
NCRTD-Regional GRT	1,353,509	1,444,500	1,487,835	1,487,835	1,487,835	-	0.0%
National Park Service	167,660	144,247	175,252	175,252	179,525	4,273	2.4%
Other revenue	11,701	0	204,252	0	0	(204,252)	
Interest Income	53,262	24,542	52,000	52,000	73,000	21,000	40.4%
	<u>3,467,917</u>	<u>3,577,559</u>	<u>4,469,627</u>	<u>4,373,736</u>	<u>3,755,265</u>	<u>(714,362)</u>	-16.0%
<b>Transfers from other funds</b>							
General Fund	1,000,000	800,000	800,000	800,000	800,000	-	0.0%
<b>Expenses by Program</b>							
Salaries and benefits	2,301,709	2,401,753	2,404,479	2,424,758	3,118,975	714,496	29.7%
Operations	1,432,620	1,312,431	1,479,790	1,543,584	1,546,160	66,370	4.5%
Capital Outlay	483,252	554,931	981,398	1,089,759	408,426	(572,972)	-58.4%
Debt Service	0	-	0	-	-	-	#DIV/0!
	<u>4,217,581</u>	<u>4,269,115</u>	<u>4,865,667</u>	<u>5,058,101</u>	<u>5,073,561</u>	<u>207,894</u>	4.3%
<b>Nonbudgeted Items</b>							
Nonbudgeted items and changes in long-term assets and liabilities	6,295	(8,234)	0	0	0	-	
	<u>6,295</u>	<u>(8,234)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>	
<b>Ending working capital</b>	<u>1,879,056</u>	<u>1,979,266</u>	<u>1,900,712</u>	<u>2,094,901</u>	<u>1,576,605</u>	<u>(324,107)</u>	-17.1%
<b>FTE Summary</b>							
Regular (full & part time)	31.58	33.58	33.58	33.58	33.58	-	0.0%
Limited Term	4.83	4.55	4.55	4.55	4.55	-	0.0%
Total FTE	<u>36.41</u>	<u>38.13</u>	<u>38.13</u>	<u>38.13</u>	<u>38.13</u>	<u>-</u>	0.0%

For detailed department information, please see page 194 (Public Works)

The Transit Fund provides for a community-wide public transit system which was established in FY2008.

## FIRE FUND

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2019 Projected	FY2020 Adopted Budget	\$ Variance FY2020 vs FY2019	% Variance FY2020 vs FY2019
<b>Beginning working capital</b>	\$ 491,634	765,563	461,406	1,469,291	1,260,819	799,413	173.3%
<b>Revenues</b>							
LANL Fire Cooperative Agmt	18,448,491	18,777,091	19,339,305	19,339,305	20,066,617	727,312	3.8%
Ambulance revenues	697,244	657,754	450,000	650,000	650,000	200,000	44.4%
Interdepartmental revenues	4,716,221	4,934,879	5,207,149	5,207,149	5,207,149	0	0.0%
Deployment revenues	2,123	284,743	0	200,000	500,000	500,000	100.0%
Misc. revenue	0	5,273	0	0	0	0	0.0%
Fire Protection Excise Tax	1,588,093	1,723,007	1,691,000	2,022,000	2,082,000	391,000	23.1%
	<u>25,452,172</u>	<u>26,382,747</u>	<u>26,687,454</u>	<u>27,418,454</u>	<u>28,505,766</u>	<u>1,818,312</u>	<u>6.8%</u>
<b>Expenses by Program</b>							
LANL Fire Cooperative Agreement	23,627,232	23,538,335	25,364,926	25,364,926	26,671,207	1,306,281	5.1%
Mutual Aid Deployments	-	107,860	-	200,000	456,456	456,456	100.0%
Other Non-Cooperative Agreement	-	-	-	40,000	40,000	40,000	100.0%
	<u>23,627,232</u>	<u>23,646,195</u>	<u>25,364,926</u>	<u>25,604,926</u>	<u>27,167,663</u>	<u>1,802,737</u>	<u>7.1%</u>
<b>Nonbudgeted Items</b>							
Nonbudgeted items and changes in long-term assets and liabilities	(198,856)	(332,824)	0	0	0	0	0.0%
<b>Transfers to Other Funds</b>	1,352,155	1,700,000	1,691,000	2,022,000	2,082,000	391,000	0.0%
<b>Ending working capital</b>	<u>765,563</u>	<u>1,469,291</u>	<u>92,934</u>	<u>1,260,819</u>	<u>516,922</u>	<u>423,988</u>	<u>456.2%</u>
<b>FTE Summary</b>							
Regular (full & part time)	150	150	150	150	150	0	0.0%

<b>Expenses by Object</b>							
Salaries and benefits	17,507,892	17,464,022	19,010,367	19,195,367	19,592,357	581,990	3.1%
Operations	6,119,340	6,182,173	6,354,559	6,409,559	7,575,306	1,220,747	19.2%
	<u>23,627,232</u>	<u>23,646,195</u>	<u>25,364,926</u>	<u>25,604,926</u>	<u>27,167,663</u>	<u>1,802,737</u>	<u>7.1%</u>
	-	-	-	-	-	-	

For detailed department information, please see page 165 (Fire Department)

The **Fire Fund** supports the development and delivery of fire protection of life and property to Los Alamos County and Los Alamos National Laboratory (LANL). The department responds to fire and rescue calls; maintains capabilities for fire suppression, crash-fire-rescue service, and hazardous material and other incident responses; and provides state-of-the-art training to ensure the highest level of personnel safety and effectiveness. The department also ensures compliance with the fire services cooperative agreement with DOE.

## AIRPORT FUND

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2019 Projected	FY2020 Adopted Budget	\$ Variance FY2020 vs FY2019	% Variance FY2020 vs FY2019
<b>Beginning working capital</b>	906,981	1,107,101	759,460	874,980	36,234	(723,226)	-95.2%
<b>Revenues</b>							
Intergovernmental Revenues	532,183	59,403	433,000	433,000	300,000	(133,000)	-30.7%
State Grants	34,254	9,272	59,500	59,500	803,250	743,750	1250.0%
Tie downs	38,896	37,503	34,500	34,500	34,500	0	0.0%
Commissions	51,314	47,692	57,000	57,000	57,000	0	0.0%
Rentals	0	11,297	35,000	12,000	35,000	0	0.0%
Interest Income	38,240	24,196	15,000	15,000	1,000	(14,000)	-93.3%
	<u>694,887</u>	<u>189,363</u>	<u>634,000</u>	<u>611,000</u>	<u>1,230,750</u>	<u>596,750</u>	<u>94.1%</u>
<b>Transfers from other funds</b>							
General Fund	396,489	200,000	478,611	478,611	412,861	(65,750)	-13.7%
<b>Expenses by Program</b>							
Salaries and benefits	129,462	138,666	111,993	113,013	120,001	8,008	7.2%
Operations	763,993	421,073	638,913	1,483,836	1,039,695	400,782	62.7%
Capital Outlay	0	60,250	310,000	330,008	445,000	135,000	43.5%
Fiscal Charges	573	555	1,500	1,500	1,500	-	0.0%
	<u>894,028</u>	<u>620,544</u>	<u>1,062,406</u>	<u>1,928,357</u>	<u>1,606,196</u>	<u>543,790</u>	<u>51.2%</u>
<b>Nonbudgeted Items</b>							
Nonbudgeted items and changes in long-term assets and liabilities	2,772	(940)	0	0	0	0	0.0%
<b>Ending working capital</b>	<u>1,107,101</u>	<u>874,980</u>	<u>809,665</u>	<u>36,234</u>	<u>73,649</u>	<u>(736,016)</u>	<u>-90.9%</u>
<b>FTE Summary</b>							
Regular (full & part time)	1.0	1.0	1.0	1.0	1.0	0	0.0%

For detailed department information, please see page 194 (Public Works)

The *Airport Fund* accounts for the County operation and maintenance of the Los Alamos Airport.

## INTERNAL SERVICE FUNDS COMBINING FUND STATEMENT

	FLEET FUND	RISK MANAGEMENT FUND	INTERNAL SERVICE COMBINED	FY2019 ADOPTED BUDGET
<b>Fiscal Year (FY) 2020 Adopted</b>				
Total beginning fund balance / working capital	\$ 4,368,485	7,362,646	11,731,131	13,495,538
Revenues and other sources	4,656,442	11,830,157	16,486,599	15,099,060
Transfers from other funds	0	0	0	0
Expenditures	4,401,660	10,922,904	15,324,564	15,120,704
Transfers to other funds	0	0	0	0
Total fund balance / working capital ending FY2020	\$ 4,623,267	8,269,899	12,893,166	13,473,894
Net increase / (decrease) in fund balance / working capital	\$ 254,782	907,253	1,162,035	
	FLEET FUND	RISK MANAGEMENT FUND	INTERNAL SERVICE COMBINED	
FY2020 Adopted Budget FTEs	11.00	2.00	13.00	
FY2019 Adopted Budget FTEs	11.00	2.00	13.00	
Net increase / (decrease)	0	0	0	

The **Internal Service Funds** account for the financing of goods or services provided by one department or agency to other departments or agencies of a government on a cost-reimbursement basis.

## FLEET FUND

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2019 Projected	FY2020 Adopted Budget	\$ Variance FY2020 vs FY2019	% Variance FY2020 vs FY2019
<b>Beginning working capital</b>	6,797,363	5,927,990	5,227,189	6,447,144	4,368,485	(858,704)	-16.4%
<b>Revenues</b>							
Internal charges - County	2,173,886	2,049,731	2,193,320	2,193,320	2,935,718	742,398	33.8%
Internal charges - Environmental Serv	574,725	736,048	457,759	457,759	553,943	96,184	21.0%
Internal charges - Utilities	593,677	589,102	574,933	574,933	694,781	119,848	20.8%
Equipment proceeds	101,175	138,118	103,000	103,000	103,000	0	0.0%
Miscellaneous Revenue	107,172	107,066	108,000	216,000	216,000	108,000	100.0%
Interest Income	228,027	184,916	170,000	170,000	153,000	(17,000)	-10.0%
	<u>3,778,662</u>	<u>3,804,981</u>	<u>3,607,012</u>	<u>3,715,012</u>	<u>4,656,442</u>	<u>1,049,430</u>	29.1%
<b>Transfers from other Funds</b>	0	280,976	0	0	0	0	0.0%
<b>Expenses by Program</b>							
Equipment maintenance	3,047,387	2,770,045	2,983,404	2,990,390	3,116,660	133,256	4.5%
Equipment replacement	1,651,949	802,303	1,687,602	2,803,281	1,285,000	(402,602)	-23.9%
	<u>4,699,336</u>	<u>3,572,348</u>	<u>4,671,006</u>	<u>5,793,671</u>	<u>4,401,660</u>	<u>(269,346)</u>	-5.8%
<b>Nonbudgeted Items</b>							
Nonbudgeted items and changes in long-term assets and liabilities	51,301	5,545	0	0	0	0	0.0%
<b>Ending working capital</b>	<u>5,927,990</u>	<u>6,447,144</u>	<u>4,163,195</u>	<u>4,368,485</u>	<u>4,623,267</u>	<u>460,072</u>	11.1%
<b>FTE Summary</b>							
Regular (full & part time)	11.00	11.00	11.00	11.00	11.00	0	0.0%

<b>Expenses by Object</b>							
Salaries and benefits	873,124	874,976	931,157	931,157	948,566	17,409	1.9%
Operations	2,191,829	1,895,069	2,052,247	2,052,247	2,168,094	115,847	5.6%
Capital	1,634,383	802,303	1,687,602	2,803,281	1,285,000	(402,602)	-23.9%
	<u>4,699,336</u>	<u>3,572,348</u>	<u>4,671,006</u>	<u>5,786,685</u>	<u>4,401,660</u>	<u>(269,346)</u>	-5.8%

For detailed department information, please see page 194 (Public Works)

The *Fleet Fund* accounts for the maintenance, repair and replacement of all County vehicles and heavy, light and specialized equipment; maintenance of special police systems and mobile radios; and distribution of fuels for County vehicles and equipment.



## RISK MANAGEMENT FUND

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2019 Projected	FY2020 Adopted Budget	\$ Variance FY2020 vs FY2019	% Variance FY2020 vs FY2019
<b>Beginning working capital</b>	5,057,584	6,563,258	8,647,897	6,405,307	7,362,646	(1,285,251)	-14.9%
<b>Revenues</b>							
Contributions - County	8,436,057	9,019,068	9,297,232	9,297,232	9,643,094	345,862	3.7%
Contributions - Employees	1,721,881	1,818,716	1,892,140	1,892,140	1,929,063	36,923	2.0%
Miscellaneous	317	3,964	0	0	0	0	0.0%
Interest Income	295,654	276,646	302,676	272,676	258,000	(44,676)	-14.8%
	<u>10,453,909</u>	<u>11,118,394</u>	<u>11,492,048</u>	<u>11,462,048</u>	<u>11,830,157</u>	<u>338,109</u>	2.9%
<b>Expenses by Program</b>							
Group health insurance	6,893,865	8,148,338	8,079,250	8,079,959	8,527,250	448,000	5.5%
Unemployment compensation	62,728	6,803	35,000	35,000	35,000	0	0.0%
Workers' compensation	699,984	712,724	700,000	700,000	700,000	0	0.0%
Other risk management	1,420,383	1,429,313	1,635,448	1,689,750	1,660,654	25,206	1.5%
	<u>9,076,960</u>	<u>10,297,178</u>	<u>10,449,698</u>	<u>10,504,709</u>	<u>10,922,904</u>	<u>473,206</u>	4.5%
<b>Nonbudgeted Items</b>							
Nonbudgeted items and changes in long-term assets and liabilities	128,725	(979,167)	0	0	0	0	0.0%
<b>Ending working capital</b>	<u><u>6,563,258</u></u>	<u><u>6,405,307</u></u>	<u><u>9,690,247</u></u>	<u><u>7,362,646</u></u>	<u><u>8,269,899</u></u>	<u><u>(1,420,348)</u></u>	-14.7%
<b>FTE Summary</b>							
Regular (full & part time)	2.00	2.00	2.00	2.00	2.00	0	0.0%
<b>Expenses by Object</b>							
Salaries and benefits	330,236	243,690	281,432	283,530	298,002	16,570	5.9%
Operations	8,746,724	10,053,488	10,168,266	10,221,179	10,624,902	456,636	4.5%
	<u><u>9,076,960</u></u>	<u><u>10,297,178</u></u>	<u><u>10,449,698</u></u>	<u><u>10,504,709</u></u>	<u><u>10,922,904</u></u>	<u><u>473,206</u></u>	4.5%

For detailed department information, please see page 95 (County Manager)

The *Risk Management Fund* accounts for the County's risk management activities which include Employee Group Insurances, Retiree Health Care, Unemployment Compensation Insurance, Workers' Compensation Insurance, and the County's liability insurances. The purpose is to minimize the probability of loss to LAC including personnel, property, and financial losses. This includes identifying and analyzing loss exposures, examining alternative risk management techniques, and selecting the most appropriate techniques for dealing with any given loss exposure.

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where discoveries are made

## DEPARTMENT / FUND STRUCTURE

Department	Fund	Department Summary	Fund Statement
		Page #	
<i>Navigating Los Alamos County</i>	<i>Performance Measures</i>	86	
County Council	General	87	52
Municipal Court	General	89	52
Municipal Court	Other Special Revenue	89	61
County Manager	General	95	52
County Manager	Risk Management	95	83
County Manager	Lodgers Tax	98	57
County Assessor	General	109	52
County Assessor	Other Special Revenue	109	61
County Attorney	General	116	52
County Clerk	General	117	52
County Clerk	Other Special Revenue	117	61
Probate Court	General	123	52
County Sheriff	General	126	52
Administrative Services	General	128	52
Administrative Services	Capital Projects	128	66
Community Services	General	139	52
Community Services	State Grants	139	58
Community Services	Health Care Assistance	139	59
Community Services	Other Special Revenue	139	61
Fire	General	165	52
Fire	State Grants	165	58
Fire	Fire - Enterprise	165	79
Police	General	173	52
Police	State Grants	173	58
Community Development	General	179	52
Community Development	Capital Improvement Projects	179	66
Public Works	General	194	52
Public Works	Capital Improvement Projects	194	66
Public Works	Environmental Services	194	77
Public Works	Transit	194	78
Public Works	Airport	194	80
Public Works	Fleet	194	82
Utilities	Joint Utilities System	225	70
Non Departmental	Emergency Declarations, Debt Service	247	62, 68

## ***Navigating the Los Alamos County Performance Measures & Targets:***

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Los Alamos County is progressing towards meeting its objective of benchmarking government efficiencies to evaluate programs and prioritize funding levels with the continuation of its performance management system, ***LA Scores!***

In the FY2020 Proposed Budget, the County presents to an easy-to-read format for its performance measures. Program measures have separated into quality measures and output/result/efficiency-type measures. The *Performance Measures Narrative and Analysis* section explains variances in measures.

The following table displays the column headers used. Numbered, corresponding descriptions about what these headers set forth in the report immediately follow.

<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
<b>FY2017 Actual</b>	<b>FY2018 Actual</b>	<b>FY2019 Estimate</b>	<b>FY2020 Target</b>

1. **FY2017 Actual** – Actual performance for the entire fiscal year ended June 30, 2017.
2. **FY2018 Actual** – Actual performance for the entire fiscal year ended June 30, 2018.
3. **FY2019 Estimate** – Estimated performance for the entire fiscal year ending June 30, 2019.
4. **FY2020 Target** – Projection of the performance for FY2019 based on budgeted staffing, funding and operating requirements.

## COUNTY COUNCIL

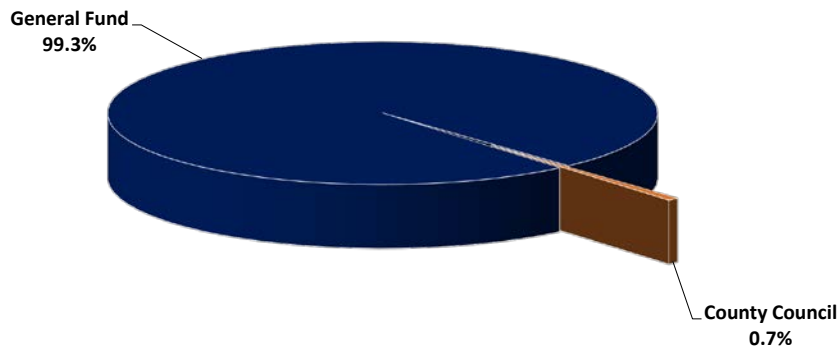
### Description

The County Council is the legislative and policy making body of the County and is directly responsible to the general public. The Council is vested with all powers and authority granted to counties and municipalities and their governing bodies by the constitution and statutes of the State of New Mexico, except as otherwise provided for in the charter, and is charged with all duties and obligations imposed on counties and municipalities and their governing bodies by the constitution and statutes of the State of New Mexico.

### Goals

See the Strategic Planning section for details of Council's goals and objectives.

### Expenditures as % of General Fund Budget

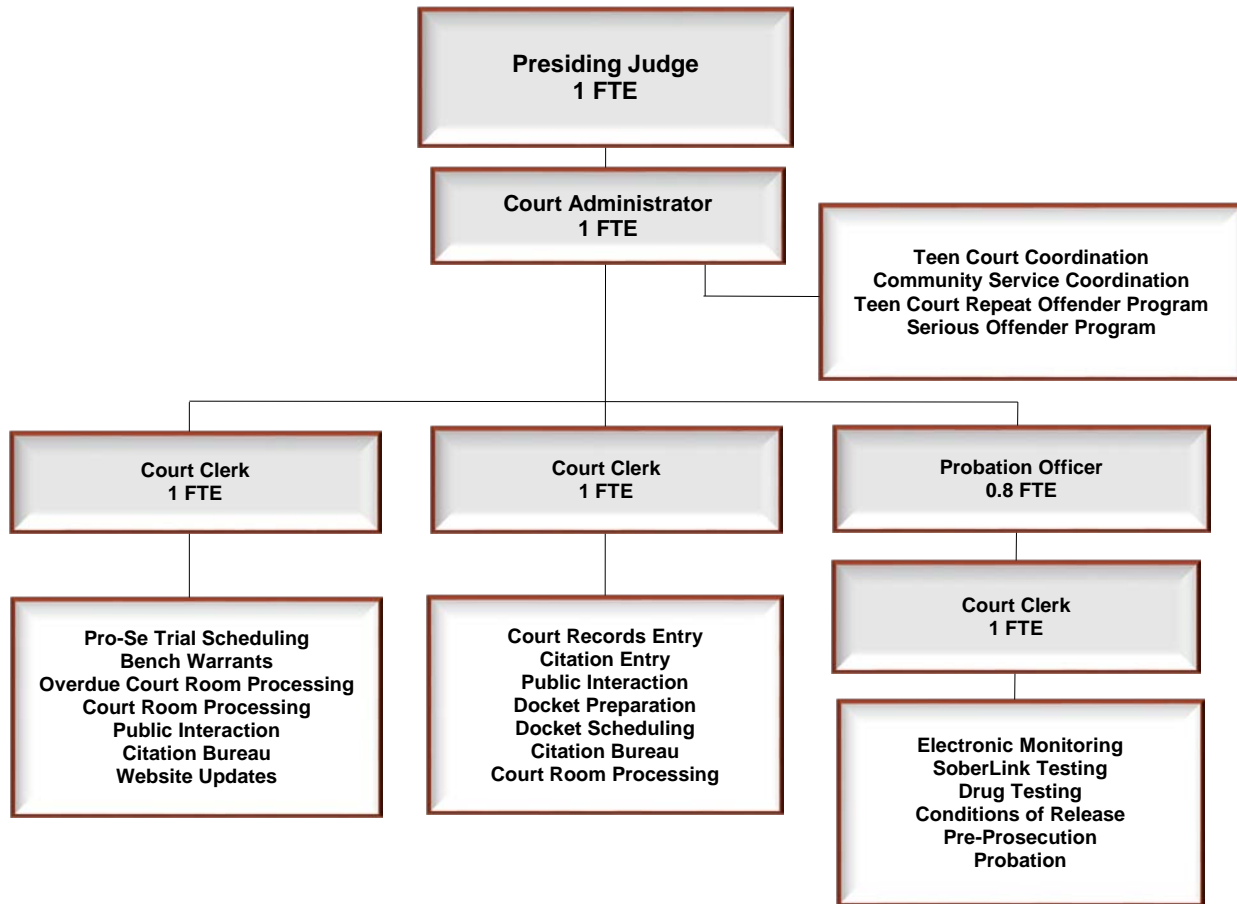


### Budget Summary

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance FY2020 vs FY2019
<b>Expenditures by Type:</b>					
Salaries	78,059	79,053	79,902	79,902	0%
Benefits	15,555	15,795	15,925	15,854	0%
Professional / contractual services	207,693	302,078	303,966	303,822	0%
Materials / supplies	17,315	17,623	18,000	18,000	0%
Interfund charges	1,602	1,719	1,753	1,968	12%
	<u>320,224</u>	<u>416,268</u>	<u>419,546</u>	<u>419,546</u>	0%
<b>FTE Summary:</b>					
Regular (full & part time)	7.00	7.00	7.00	<u>7.00</u>	0%

LOS ALAMOS  
where discoveries are made

# MUNICIPAL COURT



# MUNICIPAL COURT

## Description

The Municipal Court handles traffic, DWI, animal control and other violations of the Municipal Code. Municipal Court is established by the County Charter, as authorized and required by state law. The Court has jurisdiction over petty misdemeanors created by the County Council in the form of ordinances collected in the County Code and violated within the boundaries of Los Alamos County. The Municipal Court is capable of handling citations/criminal complaints from the Police Department, Animal Control, Code Enforcement, Building Inspector, and the Fire Marshal.

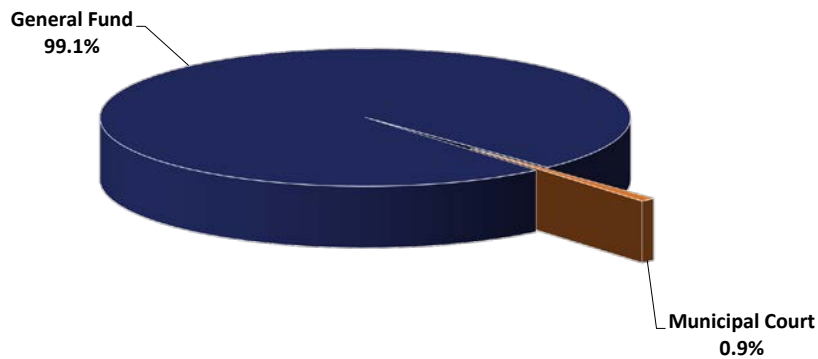
The Los Alamos Municipal Court offers programs available to serve defendants from Municipal, Magistrate, District and Teen Courts. The current programs are:

- Probation Program
  - Electronic Monitoring
  - Alcohol Monitoring
  - Drug Testing
  - Drug and Alcohol
  - Pretrial Services
- Community Service
- Teen Court
  - First Offender Program
  - Second Offender Program

## Department Mission

Los Alamos Municipal Court will uphold the integrity of the Judiciary by providing quality service.

### Expenditures as % of General Fund Budget





## MUNICIPAL COURT

### Budget Summary

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance FY2020 vs FY2019
<b>Expenditures by Fund:</b>					N/A
General Fund	463,525	474,329	547,141	571,033	4%
Bench Warrant Sub-Fund	17,092	18,300	27,375	29,611	8%
	480,617	492,629	574,516	600,644	5%
<b>Expenditures by Type:</b>					
Salaries	249,138	275,617	294,792	343,806	17%
Benefits	117,584	108,405	127,584	134,995	6%
Professional / contractual services	95,658	90,198	128,370	93,904	-27%
Materials / supplies	10,535	10,085	15,727	18,727	19%
Interfund charges	6,217	6,689	7,043	8,212	17%
Debt / Fiscal Charges	1,485	1,633	1,000	1,000	0%
	480,617	492,629	574,516	600,644	5%
<b>FTE Summary:</b>					
Regular (full & part time)	4.75	5.00	5.30	5.80	9%
Limited Term	0.00	0.50	0.00	0.00	N/A
	4.75	5.50	5.30	5.80	9%

### Budget Overview

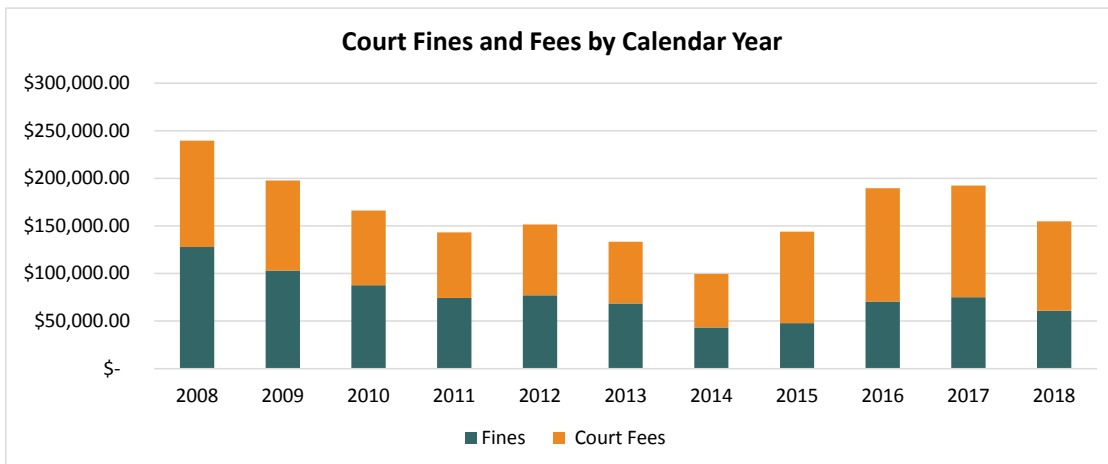
The Municipal Court goals and budget for FY2020 will continue to offer the community optimal customer service with fair, efficient and impartial resolution of all matters brought before the Municipal Court. In addition, the Court will continue to support the community with Teen Court, Probation and Pretrial programs which assist the Municipal, Magistrate and District Courts and reduces jail expenses by offering Electronic Monitoring, Alcohol Monitoring, and Drug Testing. Staff will finalize the paperless court process and update procedures and policies in compliance with the latest Supreme Court rules and regulations.

# MUNICIPAL COURT

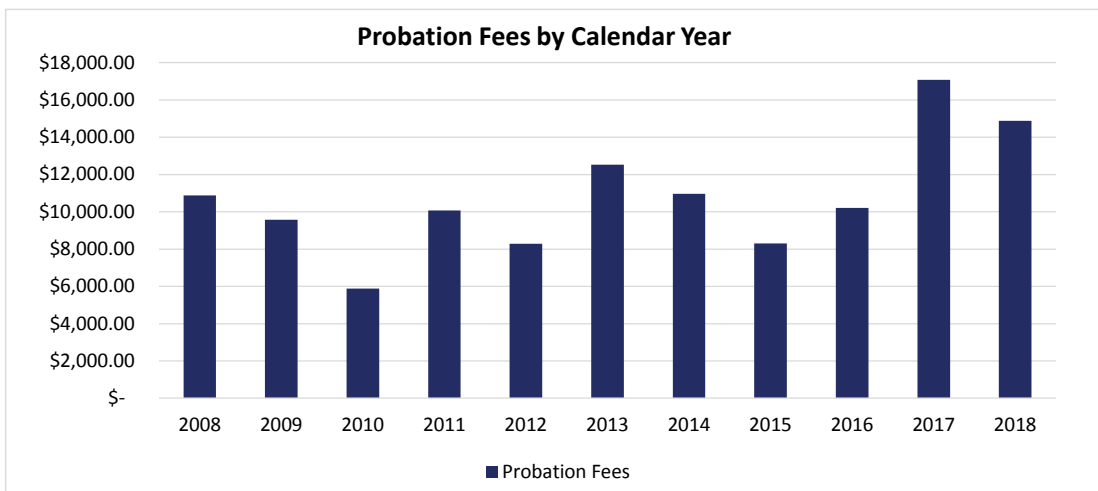
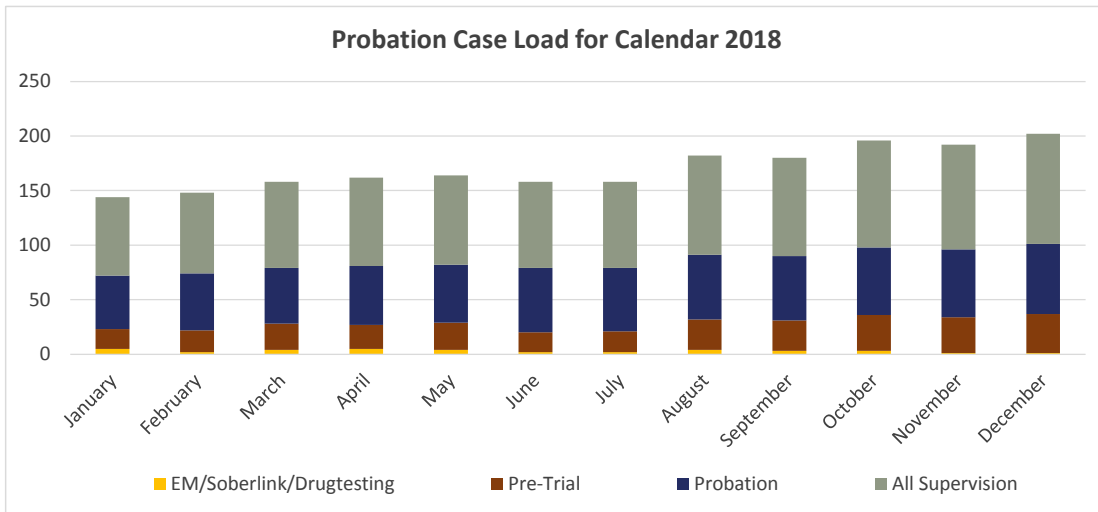
## Significant Accomplishments for FY2018

- The Los Alamos Municipal Probation Program has completely automated their case files. This has allowed for quick access, timely reports to the Municipal Judge, Magistrate Judge, District Judges and the police department, we are able to follow up with defendants requirements efficiently. This has also allowed for an audit of total number of defendants on supervision and what level of supervision. The probation program has implemented a status update report on a monthly basis to the jurisdiction providing information on each defendant under supervision.
- The Los Alamos Municipal Probation Program successfully maintained the ADE requirements of Department of Finance Administrations LDWI program.
- The Los Alamos Municipal Probation Program has implement a pre-trial release program which helps the supervision of defendants once the defendant is released from jail until their trial date. Additionally this upholds the integrity of the Judiciary and aids in the protection of the community.
- Los Alamos Municipal Court has added the ability to offer community service as an option for defendants to reduce their financial obligations on a sliding scale.
- Los Alamos Municipal Court and the Police department worked together to continue to create an automated interface between the EIS and full court which has eliminated double entry of citations, and has reduced data entry errors.
- Los Alamos Teen Court created a direct referral program that was able to serve youth offenders more efficiently and provide treatment and resources. Teen Court served 128 youth in our community by offering defensive driving classes, community service opportunities, Boys and Girls Circle, Emotional Management and drug and alcohol substance abuse evaluations. Youth that successfully completed the program had their charges dismissed.

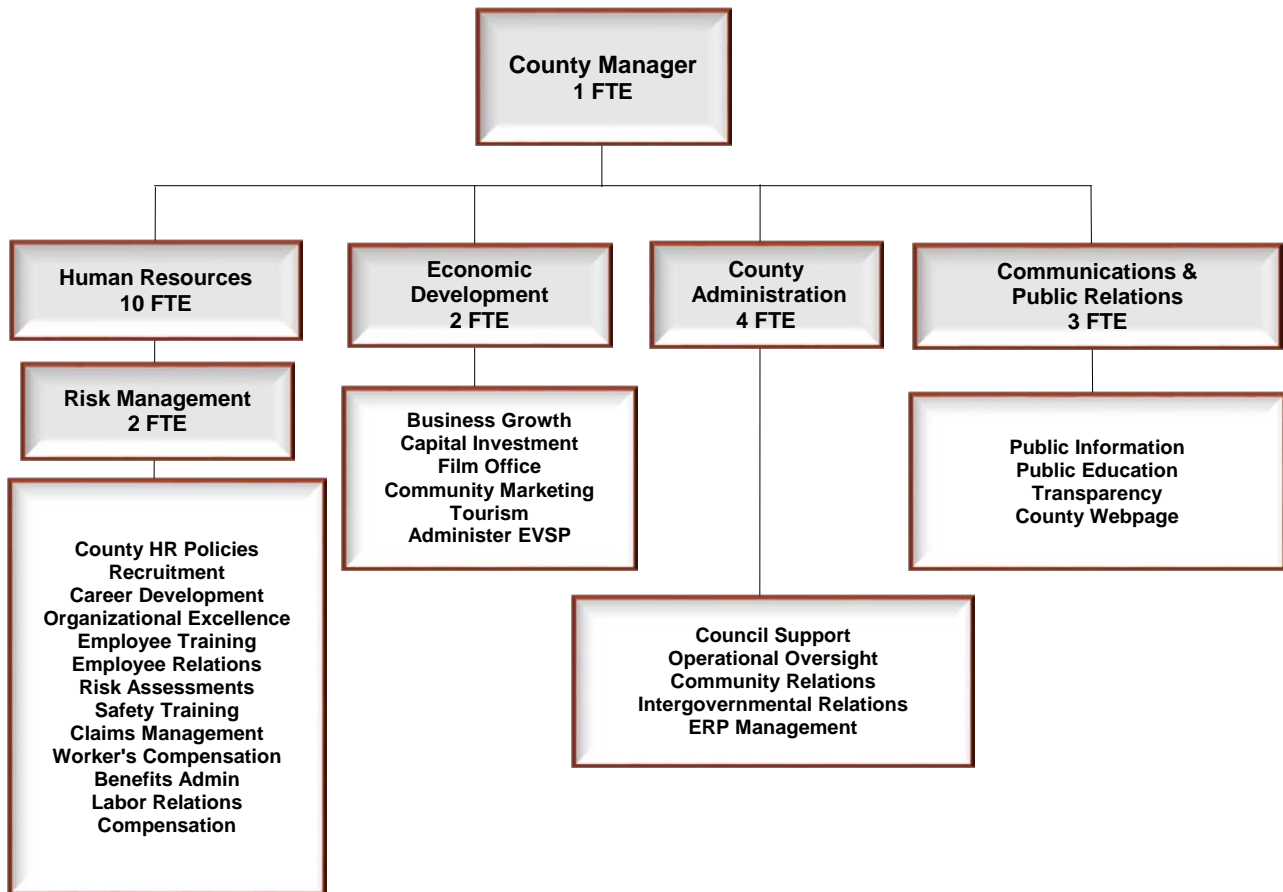
## Municipal Court Program - Fees Collected



## MUNICIPAL COURT



# COUNTY MANAGER'S OFFICE



# COUNTY MANAGER

## Description

The County Manager's Office provides the overall administrative leadership necessary for the implementation of County Council policies, Council's Strategic Leadership Plan, administration of the organization and delivery of services to the citizens. The Office promotes interaction with other jurisdictions and levels of government in the region to serve the best interests of Los Alamos residents. The County Manager's Office consists of Administration, Communications & Public Relations, Economic Development, and Human Resources.

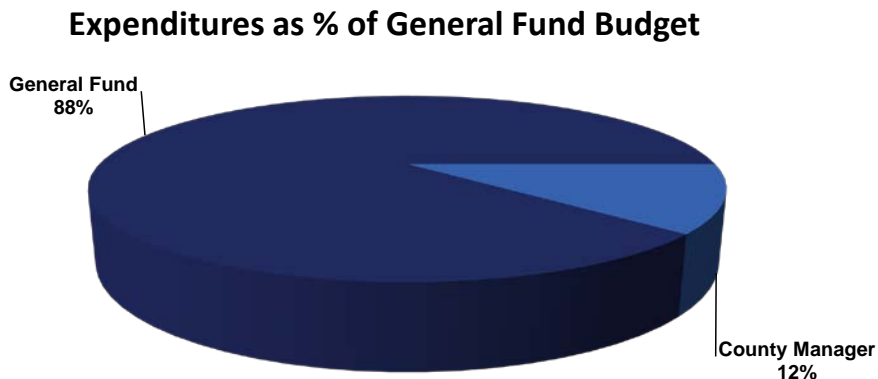
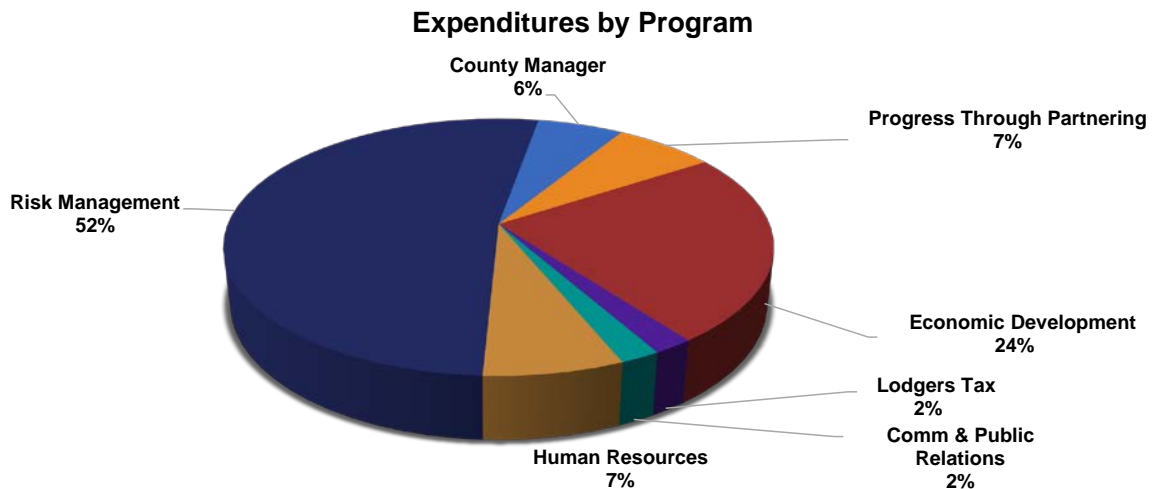
Administration manages the organization of County functions in response to the goals and policies adopted by Council in addition to serving as their main staff support.

The Economic Development Division promotes business growth, capital investment, business and economic growth, including tourism, branding and film, affordable housing programs, and revitalization of housing.

The Communication and Public Relations Division informs, educates and involves citizens and employees about County projects, policies, and goals while enhancing the image of County government.

The Human Resources Division administers personnel management and human resources development to provide the County with a highly-qualified and motivated work force. It also supports County departments by providing services such as recruitment, selection, classification, work force management, compensation, salary administration, benefits, records, performance appraisal administration, compliance, staff training and development, employee and labor relations, and safety and risk management functions.

## Department Summary



## COUNTY MANAGER

### Budget Summary

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance FY2020 vs FY2019
<b>Expenditures by Program:</b>					
County Manager	1,002,828	870,176	1,015,172	1,309,226	29%
Progress Through Partnering	584,999	635,250	585,000	1,500,000	156%
Economic Development	954,252	1,473,800	3,542,402	5,119,525	45%
Lodgers Tax	253,631	180,841	227,662	372,031	63%
Comm & Public Relations	364,582	358,426	383,914	429,038	12%
Human Resources	1,265,253	1,273,867	1,290,046	1,551,346	20%
Risk Management	9,076,960	10,297,178	10,449,698	10,922,904	5%
	13,502,505	15,089,538	17,493,894	21,204,070	21%
<b>Expenditures by Fund:</b>					
General	3,404,188	3,395,546	3,540,784	7,112,885	101%
Lodgers Tax	253,631	180,841	227,662	372,031	63%
Economic Development	767,726	1,215,973	3,275,750	2,796,250	-15%
Risk Management	9,076,960	10,297,178	10,449,698	10,922,904	5%
	13,502,505	15,089,538	17,493,894	21,204,070	21%
<b>FTE Summary:</b>					
Regular (full & part time)	23.00	22.00	22.00	22.00	0.00
<b>FTEs By Program:</b>					
County Manager	6.00	5.00	5.00	5.00	0%
Economic Development	2.00	2.00	2.00	2.00	0%
Comm & Public Relations	3.00	3.00	3.00	3.00	0%
Human Resources	10.00	10.00	10.00	10.00	0%
Risk Management	2.00	2.00	2.00	2.00	0%
	23.00	22.00	22.00	22.00	0%



Senator Martin Heinrich's visit to Los Alamos

Manhattan Project National Historical Park



## COUNTY MANAGER'S OFFICE

### County Manager's Mission

The County Manager's Office provides the overall administrative leadership necessary for the implementation of County Council policies, Council's Strategic Leadership Plan, administration of the organization and delivery of services to the citizens. The Office promotes interaction with other jurisdictions and levels of government in the region to serve the best interests of Los Alamos residents.

### Program Budget

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance FY2020 vs FY2019
<b>Expenditures by Program:</b>					
County Management	1,002,828	870,176	1,015,172	1,309,226	29%
Progress Through Partnering	584,999	635,250	585,000	1,500,000	156%
	<u>1,587,827</u>	<u>1,505,426</u>	<u>1,600,172</u>	<u>2,809,226</u>	76%
<b>Expenditures by Type:</b>					
Salaries	680,206	563,658	682,449	737,529	8%
Benefits	263,800	239,372	281,960	294,003	4%
Professional / contractual services	624,160	679,646	623,450	1,759,800	182%
Materials / supplies	8,908	3,727	1,500	7,047	370%
Interfund charges	10,753	19,024	10,813	10,847	0%
	<u>1,587,827</u>	<u>1,505,426</u>	<u>1,600,172</u>	<u>2,809,226</u>	76%
<b>FTE Summary:</b>					
Regular (full & part time)	6.00	5.00	5.00	5.00	0.00

### **A review of a few key project areas for the Office follows:**

Manhattan Project National Historical Park (MPNHP) and Tourism Initiatives – Beginning in May 2015, a Project Manager was assigned to be the County's point person for the establishment and implementation of the MPNHP. In support of Council's focus on building the local tourism economy, this office concentrates on maintaining partnerships with National Park Service, Department of Energy, and other related organizations and supporting efforts to increase tourism and tourism related businesses throughout the County.

Progress Through Partnering (PTP) – This program was developed in response to Council's 2005 strategic goal for improving intergovernmental relations. The PTP program currently focuses on three areas: North Central Regional Transit District (NCRTD), the Regional Economic Development Initiative (REDI), and the Regional Coalition of LANL Communities.

Intergovernmental Relations - An ongoing Council goal includes maintaining relations on a regional basis to include LA Public Schools, area Pueblos and other regional government partners. Monthly meetings are held with the schools. The regional partnerships are also supported through the PTP program.

Management Action Plans (MAPs) - The MAPs are staff's follow up to Council's Strategic Leadership Plan and outline the specific actions we plan to take in order to achieve their five-year goals. The latest MAP update is the last item found under County Manager's Office section.

LANL Environmental Clean-up Efforts and Land Transfer - the office coordinates a monthly Solid Waste Management Unit Working Group meeting, which provides the County with updates as to the lab's progress in cleaning up legacy sites. The Office oversees the process of transfer of Federal land to the County and meets monthly with NNSA staff to facilitate the process.

DOE/NNSA/EM/LANL - the County Manager currently meets monthly with the NNSA Site Office Manager, the DOE-Environmental Management Manager, and LANL Deputy Director, discussing issues of mutual concern.

### **Significant Accomplishments - FY2018**

- Kris Kirby was named first Superintendent of Manhattan Project National Historical Park (MPNHP).
- MPNHP Visitor Center continued to be housed in County space at the Community Building.
- First public tours of the MPNHP properties on Lab property were given by DOE/NPS/LANS during ScienceFest in July 2018. Councilors and County staff participated in a local stakeholders pre-tour in June 2018.
- County contributed approximately \$1.2 million to schools for Duane Smith auditorium renovation.
- Reorganized County Manager's office to function with one less FTE.
- New Boards and Commissions software implemented to received on-line applications and provide greater visibility for Board/Commission vacancies.

## COUNTY MANAGER - ECONOMIC DEVELOPMENT

### Mission

The mission of the Economic Development Division is to promote the County of Los Alamos as a welcoming business friendly community that supports high-quality business growth and new capital investment that will further advance our ability to attract and expand current businesses and facilitate the development of a mix of housing choices, thereby achieving a healthy local economic balance and enhancing the quality of life and for all residents and businesses.

### General Fund Budget

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance FY2020 vs FY2019
<b>Expenditures by Type:</b>					
Salaries	117,542	113,598	185,627	198,848	7%
Benefits	68,984	103,622	64,026	65,427	2%
Professional / contractual services	0	40,607	17,000	2,054,000	11982%
Materials / supplies	0	0	0	5,000	N/A
	<u>186,526</u>	<u>257,827</u>	<u>266,653</u>	<u>2,323,275</u>	771%
<b>FTE Summary:</b>					
Regular (full & part time)	2.00	2.00	2.00	<u>2.00</u>	0%

### Economic Development Fund Budget

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance FY2020 vs FY2019
<b>Expenditures by Type:</b>					
Professional / contractual services	604,782	480,407	2,875,750	2,161,250	-25%
Materials / supplies	8,179	2,995	0	0	N/A
Fiscal - Downtown Redev.	0	180,396	150,000	135,000	-10%
Fiscal - Rehab & LEDA loans	0	325,030	100,000	500,000	400%
Housing Rehabilitation	154,765	227,145	0	0	N/A
Down Payment Assistance	0	0	150,000	0	-100%
	<u>767,726</u>	<u>1,215,973</u>	<u>3,275,750</u>	<u>2,796,250</u>	-15%

### Lodgers Tax Fund Budget

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance FY2020 vs FY2019
<b>Expenditures by Type:</b>					
Professional / contractual services	250,412	177,923	224,744	368,300	64%
Interfund charges	3,219	2,918	2,918	3,731	28%
	<u>253,631</u>	<u>180,841</u>	<u>227,662</u>	<u>372,031</u>	63%

### Budget Overview

During the budget hearings, Council moved \$542,000 budget from Economic Development Fund to the General Fund for economic development program expenditures. Council also funded \$1.5 million for potential land purchases to support economic development including potential expansion of the clean and lien program.



## COUNTY MANAGER - ECONOMIC DEVELOPMENT DIVISION

### Program Purpose

The purpose of the Economic Development Division is to assist in forwarding the Los Alamos County Council Strategic Plan and Goals, through implementation of professionally sound economic development strategies. The major focus areas for the Economic Development Division include:

1. Increase and diversify housing options in Los Alamos County to reach a goal of 20,000 residents by 2020;
2. Support economic diversification of Los Alamos County in the following markets: tourism, new retail, and increased housing units;
3. Enhance quality of life in the community; and,
4. Support the economic health of Los Alamos National Laboratory.



### Significant Accomplishments - FY2018

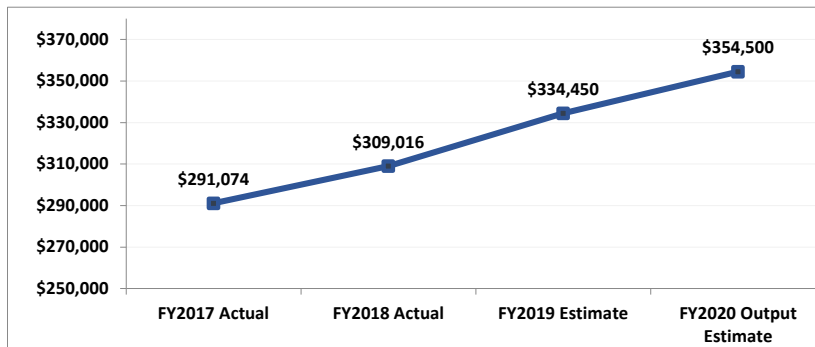
- Completed the Tourism Strategic Plan delivered by consultant and accepted by Council February 27, 2018.
- Drafted Economic Vitality Action Plan (EVSP) update slated for presentation to and acceptance from Council late May 2018.
- Managed Lodgers Tax fund which generated \$297,647 in FY2018, an 6% year-over-year increase, with FY2019 monthly revenues continuing at the same pace or higher.
- Tourism marketing advertising, public relations and social media efforts exceeded FY2018 goals, garnering 167 million impressions, 9 stories in A-List (>500K circulation) media, 138,940 total website page views and a 6% increase in Facebook Likes.
- Completed the A12/13 land deal with LAH Investors for the purchase of the property to be utilized to construct 150 new apartments.
- Tourism Implementation Task Force and Economic Development EVSP Implementation committees appointed (May 2018).
  
- Brand Action Plan accepted by Council; County staff and community rollout of the branding initiative is ongoing.
- Established the Discoveries Action Team of citizen ambassadors, making progress on several projects to make Los Alamos a better place to live, work, play and stay.
- Completed a LEDA Loan for UbiQD, Inc. to support and retain a rapidly growing business that is the result of Tech Transfer from LANL.

**Performance Measures**

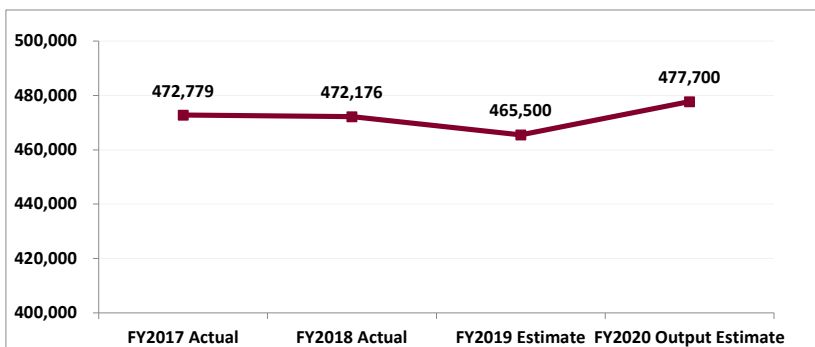
Priority	Strategic Focus Area	Goal	Performance Measure	FY2017 Actual	FY2018 Actual	FY2019 Estimate	FY2020 Output Estimate
Economic Vitality	Economic Vitality	Promote a Strong and Diverse Economic Base	General Fund Gross Receipts Tax	\$ 42,476,034	\$ 46,069,697	\$ 54,059,000	\$ 55,669,000
			LA County Population	18,147	18,738	18,900	19,329
		Market and Brand Los Alamos as a Scenic Destination Featuring Recreation, Science, History.	Lodgers Tax Revenues	\$291,074	\$309,016	\$334,450	\$354,500
			Visitors to all LA Area Attractions	472,779	472,176	465,500*	477,700

\*Lower amount of visitors anticipated in FY2019 due to the closure of the Bandelier National Monument and the Manhattan Project National Historical Park in December 2018 through January 2019.

**Lodgers Tax Revenues are Projected to Increase Each Year**



**The Number of Visitors to Los Alamos Attractions Increases Every Year**



**Performance Measures Narrative and Analysis**

The overall visitation to Los Alamos is on an upward trend and with the recent of acceptance of the Tourism Strategic Plan and start to implementation, visitors to all of attractions is expected to grow even faster. Thereby creating a separate yet complimentary economy to LANL within the County. The Lodgers Tax revenues have been increasing since 2013. In 2017, revenues increased approximately 12% (from 2016), despite a decrease in number of available hotel rooms. All metrics and indicators continue to demonstrate a healthy and growing tourism economy in Los Alamos. Using the Tourism Strategic Plan, the County is coordinating its branding, tourism, wayfinding and cultural marketing plans, and effectively marshaling attraction managers, the hospitality industry, the business community and residents in promoting Los Alamos with a unified message. Los Alamos is being featured in large circulation publications, content that is reposted, "Liked" and shared on social media. Lodgers Tax Revenues are on track to exceed targets by 5% in FY2019, for the sixth consecutive year of growth due, in large part, to the Lab's hiring plan of 1,000 new employees per year (201# - 202#). The population of Los Alamos grew 3.13% according to US Census reports, demonstrating increased job growth and retirees opting to remain in the County after retirement. A major constrainer of population growth is housing availability. The housing supply is at historic lows in all housing products and categories, ownership vs. rentals.

## COUNTY MANAGER - COMMUNICATIONS & PUBLIC RELATIONS

### Mission

The Communication and Public Relations Division informs, educates and involves citizens and employees about County projects, policies, and goals while enhancing the image of County government.

### Communications and Public Relations Budget

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance FY2020 vs FY2019
<b>Expenditures by Type:</b>					
Salaries	210,713	183,079	225,551	243,782	8%
Benefits	64,019	60,001	89,622	79,930	-11%
Professional / contractual services	72,913	104,104	65,366	92,126	41%
Materials / supplies	16,937	11,242	3,375	13,200	291%
	<u>364,582</u>	<u>358,426</u>	<u>383,914</u>	<u>429,038</u>	12%
<b>FTE Summary:</b>					
Regular (full & part time)	3.00	3.00	3.00	3.00	0%

### Budget Overview

The Communications and Public Relations budget supports staff time, advertising, promotion and outreach activities for events and meeting that are related to the community goals, general promotion of County services, fostering better partnerships with other organizations or working relationships within intergovernmental relations and outreach for various special projects, as tasked by the County Council or County Manager. Of interest in FY2019: Significant time will be spent by the PIO supporting the launch of MUNIS (July 2018 and through the end of the year as additional modules launch such as the Citizen Portal and Transparency Portal); support for the Brand Action Plan (Phase 1 – community branding roll out, the Discoveries Action Team, Journey A2D) and later in FY2019, Phase 2 and 3 for Business recruitment or retention, as well as Tourism initiatives outlined in the plan; along with support for the new Tourism Plan, the Manhattan Project National Historical Park, and related projects or opportunities. The division will continue to support department or contractor requests for a variety of graphic design, photo and video options, along with editing and consulting with County division staff or contractors, as needed.

## COUNTY MANAGER - COMMUNICATIONS & PUBLIC RELATIONS

### Program Purpose

The purpose of the Communications and Public Relations program is to provide timely and accurate information to appropriately educate, inform and involve the citizens of Los Alamos County in County decisions.



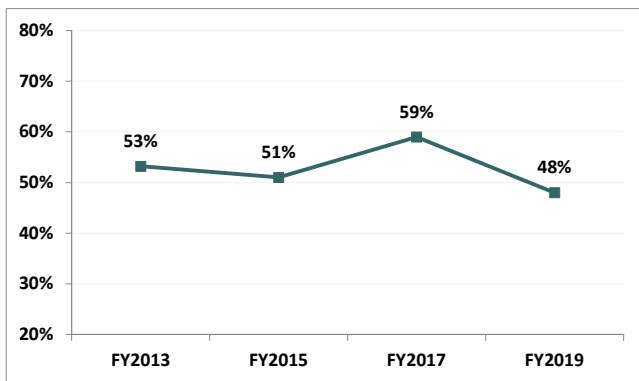
### Significant Accomplishments - FY2018

- Recreation Projects/Bond Election – PIO was the lead on outreach for the Recreation Bond project as part of a team working April through May 2017, with oversight of the public outreach contractor (Griffin & Associates) and direct participation in local public outreach efforts through media, meetings, market booths, and/or attending other events to educate and inform the public from project conception to the election; post-election the PIO worked with Public Works on the projects that moved forward to Council selection with corresponding public outreach (Oct through Dec 2017).
- Branding – C&PR continued to train staff on the branding Identity Style Guide throughout the year and update the guide with new items or make revisions as the brand was being implemented County-wide; assisted Brand Contract Manager with the contractor (the Idea Group) to execute Phase 1 community outreach for the Brand Action Plan; working with the Idea Group on the Journey A2D contract and training as well as the kick off of the Discoveries Action Team for April/May 2018.
- PRISM (MUNIS) Launch for July 2018 – PIO has been significantly involved since May 2017 on the Change Management Team (internal) for messaging to employees on progress; PIO has begun work and will continue to work with the team on the external messaging for MUNIS (April through June 30, 2017).
- Home Renewal Program - Supported CDD and LA Housing Partnership for all material development, forms and outreach regarding Cycle 2 (April/May 2017) and Cycle 3 (March 2018).
- Home Buyer Assistance – Supported CDD and LA Housing Partnership for design and printing of new material and outreach regarding launch of initial cycle (Summer 2017).
- Manhattan Project Nat'l Hist'l Park – Supported Committee or CMO requests for new materials/collateral for the Visitor Center, events, social media, meetings, promotions and general public outreach on progress of the new park; staff participated in support for outreach for the Tourism Plan and reviewing the Wayfinding Plan (particularly with respect to branding Los Alamos and the signage review).
- Public Information/Outreach for division/departments – Vacancy occurred for one visual information specialist in Sept. 2017 and has not been filled at this time. The other visual information specialist continues to support day to day activities in processing a variety of work orders from staff or boards and commissions for graphic design projects, events, materials, presentations, photography or videography; PIO continues to spend significant time advising various divisions/departments, Council, County Manager on promoting a positive image of Los Alamos County by working with the media, posting and monitoring social media, new public information materials to improve communication, etc. as part of the implementation of the Communications Plan (last updated in 2015; next update will be in 2020).
- PIO has also been involved with regional efforts and news media reports/articles (February through March) in representing County, as requested.

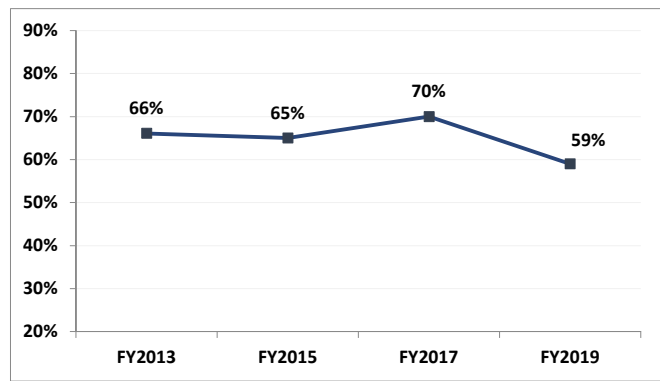
**Performance Measures**

Priority	Strategic Focus Area	Goal	Performance Measures	FY2013	FY2015	FY2017	FY2019
Quality Governance	Operational Excellence and Communication	Create a communication process that provides measureable improvements in citizen trust in government.	% of Residents Reporting They Feel They Have the Information needed to Participate in County Decisions as "Good" or "Excellent".	53%	51%	59%	48%
			% of Residents Rating Timeliness of Information Provided by the County as "Good" or "Excellent".	66%	65%	70%	59%
			% of Residents Rating Trustworthiness of LA County Government as "Very Trustworthy" or "Trustworthy".	70%	57%	58%	52%

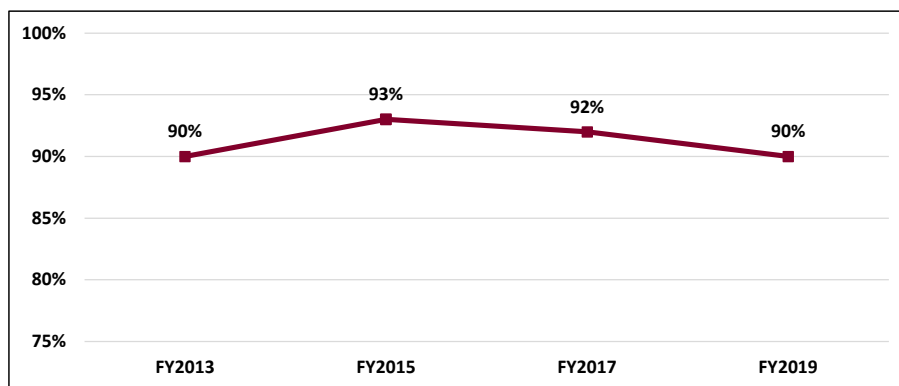
**% of Residents Satisfied with Information Provided by the County**



**% of Residents Satisfied with Timeliness of Information Provided by the County**



**Percent of Residents Rating the Quality of Life in LA County as Good or Excellent**



## COUNTY MANAGER - HUMAN RESOURCES

### Mission

The mission of the Human Resources Division is to support County employees with innovative and timely human resource policies, quality programs and services. The Division partners with management and staff to foster excellence, productivity and fairness as well as to strengthen the County's ability to attract, develop and retain an excellent workforce. The Division also strives to maintain a workplace culture in which all employees feel valued and able to contribute their personal best to the achievement of County goals.

The Risk Management Division is responsible for the safety and risk management functions of the County. This includes protecting the personnel and assets of the County from exposures to loss through hazard identification, loss prevention, loss reduction and exposure avoidance methods. Additionally, they provide safety training, compliance and workers' compensation services to employees.

### Human Resources Program Budget

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance FY2020 vs FY2019
<b>Expenditures by Program:</b>					
Human Resources	1,265,253	1,273,867	1,290,046	1,551,346	20%
Risk Management	9,076,960	10,297,178	10,449,698	10,922,904	5%
	<u>10,342,213</u>	<u>11,571,045</u>	<u>11,739,744</u>	<u>12,474,250</u>	6%
<b>Expenditures by Fund:</b>					
General	1,265,253	1,273,867	1,290,046	1,551,346	
Risk Management	9,076,960	10,297,178	10,449,698	10,922,904	
	<u>10,342,213</u>	<u>11,571,045</u>	<u>11,739,744</u>	<u>12,474,250</u>	6%
<b>Expenditures by Type:</b>					
Salaries	1,041,297	978,761	971,893	1,039,710	7%
Benefits	391,288	353,176	373,881	392,098	5%
Professional / contractual services	8,855,891	10,183,827	10,325,519	10,976,748	6%
Materials / supplies	42,046	42,828	53,597	50,334	-6%
Interfund charges	11,691	12,455	14,854	15,360	3%
	<u>10,342,213</u>	<u>11,571,047</u>	<u>11,739,744</u>	<u>12,474,250</u>	6%
<b>FTE Summary:</b>					
Regular (full & part time)	12.00	12.00	12.00	<u>12.00</u>	0%
<b>FTEs By Program:</b>					
Human Resources	10.00	10.00	10.00	10.00	0%
Risk Management	2.00	2.00	2.00	2.00	0%
	<u>12.00</u>	<u>12.00</u>	<u>12.00</u>	<u>12.00</u>	0%

### Budget Overview

The Human Resource Program will be able to accomplish the basic deliverables for recruitments, employee benefits, employee development and mandated trainings, employee recognition, workers compensation, risk compliance and safety trainings based on the proposed budget. If the County experiences more than the anticipated turnover rate, the advertising budget would need some additional funding in order to attract candidates. If there is an increase higher than anticipated in the amount of workers comp claims, there may be the need for a budget adjustment.

Finally Personnel Rule 301 requires at a minimum, to conduct a market study every four years. The last market study was conducted in FY2016. Per the Personnel Rules we would need to conduct the next market study in FY2020. During the budget hearings, Council appropriated \$190,400 for the market study.

## COUNTY MANAGER - HUMAN RESOURCES PROGRAM

### Program Purpose

The purpose of the Human Resources Program is to provide recruitment/retention, total rewards and career development services to the organization (management, current employees and potential employees) so the County can attract, retain and motivate people to accomplish the County and department goals.

### Significant Accomplishments - FY2018

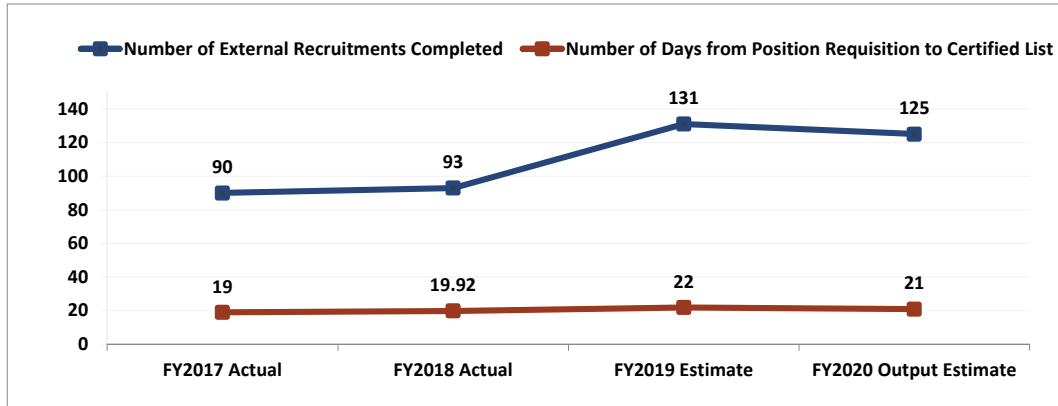
- Implemented the HR portion of the Munis project to include an online employment application. Worked with payroll to ensure data was coming across for payroll to process. Assisted with testing of executime.
- Implemented the Non-Exempt Performance Planning and Appraisal (PPA) application. This PPA applications was used for all non-exempt employees in the County and utilized standardized criteria for performance factors. The use of this PPA application resulted in a significant reduction in the number of "Exceeds Expectations" overall ratings.
- Completed 93 recruitments for the County.
- Handled 112 employee relations issues.
- Implementation of the Litmos Learning Management System. Also provided training project management for the implementation of a large number of Munis training topics that were essential for Go Live in July 2018.
- Completed Harassment Free Workplace training for the whole County and completed sixth LAC Academy.
- Revise the curriculum for LAC Academy to include formal course evaluation and assessment.
- Published the Pension Services RFP and Contracted with a new Investment Advisor.
- Filed Affordable Care Act report per legislation.
- As a result of a phishing scam that effected the reporting of information for LANL badges, the tracking and processing of LANL badges for the County with the exception of the Fire Department was consolidated into the Human Resources area.
- The Risk staff participated in and responded to PHMSA and FTA audits.
- Filled one vacancy of the Personnel Board. Processed approval of nine personnel rule changes.

### Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Estimate	FY2020 Output Estimate
<b>Quality Governance</b>	Operational Excellence	Maintain Quality Essential Services	Number of External Recruitments Completed (including full-time, part-time, casuals).	93	93	131	125
			Number of Working Days from Position Requisition to Certified List.	19.92	19.92	22	21
			Turnover Rate (excluding retirements, deaths, probationary and part timers) For All Positions.	5.5%	6.9%	9.4%	8.5%



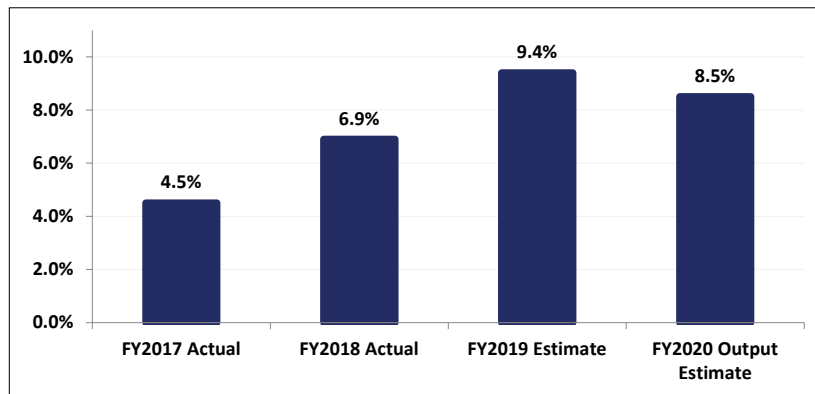
### Cycle Time For Completing External Recruitments



### Performance Measures Narrative and Analysis - Recruitment

During FY2018, there was a slight increase in recruitments. So far during FY2019, there is an increase in recruitments requested than in the prior year. The County has experienced a higher level of turnover which has resulted in the increase in recruitments and we anticipate this to continue with potential retirements. In addition, the PRISM implementation with departments learning the system and working through implementation issues, it has impacted the number of working days from Position Requisition received to when applications are qualified.

### Los Alamos Turnover Rate



### Performance Measures Narrative and Analysis - Turnover Rate

There was an increase in County employee turnover this period. There were 44 individuals who left the County during the FY2018 budget year which reflect as follows: (15) for other opportunities; (1) moved, (5) stated personal reasons, (2) returned to school, (1) because of the commute, (1) medical reasons, (4) were involuntary and (15) did not disclose the reason. To date for FY2019, we are already at 44 individuals who have left the County which accounts for the anticipated increase as stated above.

The County has seen a significant increase in the employee turnover rate this year. A major source of turnover increase has been a large number of employees leaving for other employment. Some other concerns that have been expressed verbally by employees includes learning a new computer system and the lack of salary increases.



## COUNTY MANAGER - RISK MANAGEMENT PROGRAM

### Program Purpose

The purpose of the Risk Management Program is to conduct risk assessments, provide safety training and claims management services to the County, County employees and the public so the County can minimize losses, employees can return to work and the public can recover their loss.

### Significant Accomplishments - FY2018

Through education and communication, decreased the number and severity of worker's comp claims which resulted in the decrease of the experience modifier from a .94 to .73 resulting in a premium savings of \$64,000. Continuing this approach, the experience modifier for FY2018 fell to .69, resulting in a premium savings of \$7,075. Our experience modifier for the FY2019 renewal received an uptick to .83, resulting in a premium increase of \$36,884 over the FY2018 renewal. However, this is still \$34,191 less than the FY2016 renewal premium, which is our net savings since FY2016. Claims and claim costs are at a reduced rate thus far in FY2019, and we therefore expect savings again as we enter FY2020.

### Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Estimate	FY2020 Output Estimate
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Average Number of Work Days Lost per Workers' Compensation Claim.	13	8	7	5

### **Performance Measures Narrative and Analysis**

In FY2017, there were 39 worker's comp claims, with a reduction of lost work days to 295, and a reduction of lost workdays per claim to 8, a 38% decrease. This was mainly attributable to our expansion of the Light Duty Program. The claim rate for FY2018 is 8 lost days per claim, and the claim rate for FY2019 is expected to finalize at 7 lost days per claim. We expect our risk control factors to continue to reduce this number for FY2020, bringing this number back to normal variance.

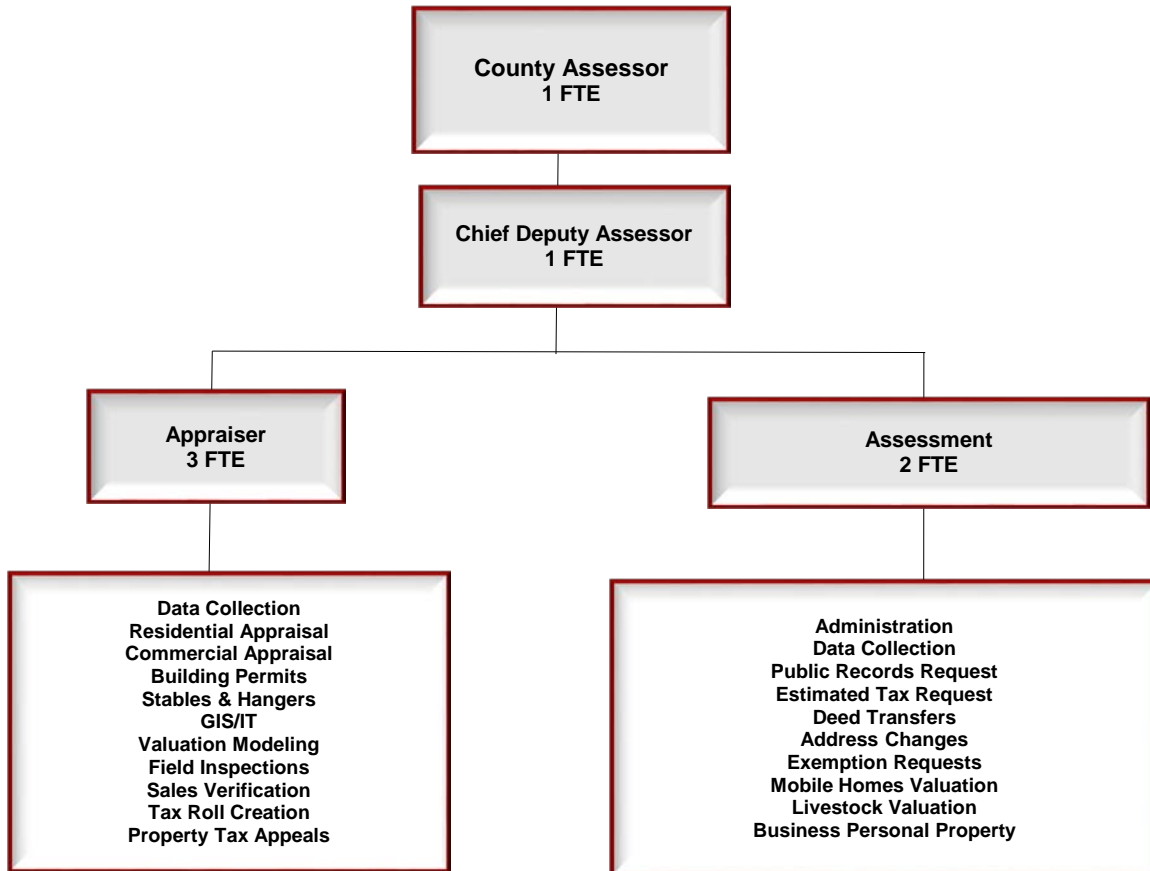
### FY2020 Budget Options Adopted - County Manager

Ref #	CMO Rank	Dept	Division	Amount	Short Description	Detailed Notes	Recurring/One-Time	Fund
1	A	ALL	All County	\$ 744,777  \$ 423,710	Salary Plan Maintenance	Salaries and benefits were budgeted at 0% for general County employees, except for collective bargaining unit employees which were budgeted in accordance with the terms of Council approved individual union agreements. Per the salary plan, the annual cost of an increase would be 2% for individual merit adjustments plus a 1% CPI adjustment to the pay plan structure. <b>Additional 1% for GF = \$248,259 and \$141,237 for Non-General Funds. Council adopted 3% increase during Budget Hearings</b>	R	General Fund  Non General Funds
5	A	CMO	Econ Dev	\$ 542,000	Econ Dev Programs	Move Economic Development program expenditures to the General Fund due to no recurring revenue source for Economic Development	R	General Fund
7	A	CMO	HR	\$ 190,400	Total Compensation Market Study (Amount + GRT)	According to Los Alamos County Administrative Procedure Guideline, Index No. 1175 Compensation Administration: "...the Human Resources Manager is required to conduct salary surveys of the compensation plan no less frequently than once every four (4) years, which the County Manager in consultation with the Personnel Board, uses to make compensation plan recommendations to Council." The last Market Study was completed in FY2016.	O-T	General Fund
8	A	CMO	HR	\$ 8,147	Tuition Reimbursement	Restore tuition reimbursement budget which was reduced to achieve flat budget.	R	General Fund
18	B	CMO		\$ 915,000	Progress through Partnering	Increase funding to \$1.2 million to address regional needs. Fund \$25k for Regional Forest Management project. Fund \$25k for 2020 Census - canvassing assistance. Modified during Budget Hearings.	R	General Fund
21	B	CMO	Public Relations	\$ 10,500	Operational	Increases for operational needs including increased ad budget, new camera, memory cards, printing and promotions. Also, includes \$1,000 increase for sole source agreement with Pac-8.	R	General Fund
22	B	CMO	Tourism	\$225,800	Wayfinding Implementation Phase One	Funding for Phase 1 of Wayfinding implementation for 58 signs to include pedestrian directional signs, parking lot identification signs and a portion of the vehicular directional signs. The total project is for 133 signs at \$550,000.	O-T	General Fund
23	B	CMO	CPR	\$15,000	Community Perception Survey	Biennial community perception survey scheduled to done in FY2020 with a redesign of the survey and underlying metrics.	R	General Fund
34	C	CMO	Econ Dev Programs	\$1,500,000	Land Purchase	Program to potentially buy private property to sell for econ development and potential expansion of clean and lien program. COMBINED 34C & 45D during Budget Hearings. Moved 45D from CDD to Econ Dev.	R	General Fund

### FY2020 Budget Options Not Adopted - County Manager

Ref #	CMO Rank	Dept	Division	Amount	Short Description	Detailed Notes	Recurring/One-Time	Fund
37	C	CMO	HR	\$ 10,500	Employee Survey	The suggestion was made during the Strategic Planning sessions that the County should conduct another survey. The last survey was completed in 2010 for a total cost of \$9,000.	O-T	General Fund
42	D	CMO	Tourism	\$8,000	Economic/Fiscal Impact Analysis of ScienceFest	Funding to perform an economic and fiscal impact analysis of ScienceFest by vendor that will survey attendees on their actual spending in the County.	O-T	General Fund
43	D	CMO	Econ Dev	\$15,000	Econ Dev Study	Update the 2013 economic development study on spending habits and associated leakage.	O-T	General Fund

# COUNTY ASSESSOR



# COUNTY ASSESSOR

## Description

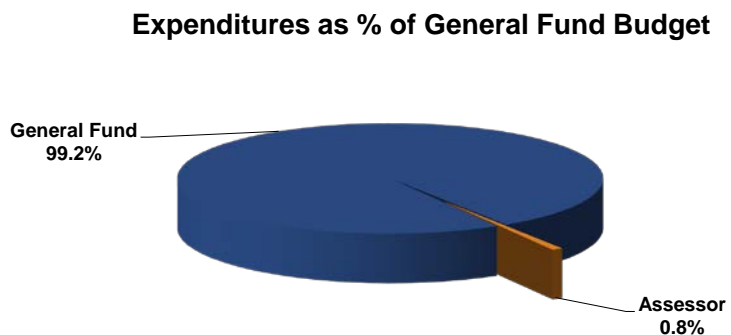
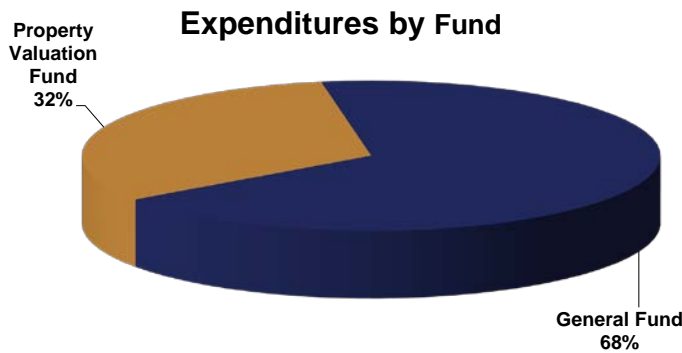
The County Assessor's Office is responsible for the implementation of the New Mexico Property Tax Code regarding the determination of value and classification of all real property and certain personal property located within the County. The Office maintains property records, reviews the various property tax exemptions, determines property values, changes ownership records as a result of a sale or transfer, processes sales affidavits, questionnaires, and business and personal property renditions, prepares the tax roll and notice of value forms, and conducts valuation protest hearings.

## Mission

The mission of the Assessor's Office is to provide excellent public service to taxpayers and multiple taxing entities by providing complete, accurate and timely assessments of all property subject to taxation in accordance with the Property Tax Code statutes, orders, regulations and laws, the tenants of the International Association of Assessing Officers, and the Uniform Standards of Professional Appraisal Practice, with a well-managed office and professional staff.

## Goals

- Provide for a Property Valuation Maintenance Program that implements the processes utilized in the valuation of property taxation and complies with the Property Tax Code.
- Provide fair, uniform and equitable assessments on all real and personal property subject to property taxation by utilizing a computer assisted mass appraisal (CAMA) system incorporated with a geographic information system (GIS).
- Meet or exceed the requirements of the New Mexico Property Tax Division and the Property Tax Code for level of assessment and uniformity by constant market analysis and model calibration.
- Provide current, accurate information to the public as well as other departments and governmental entities upon which they base decisions.
- Conduct educational outreach programs to increase public awareness of assessment process and available taxpayer benefits.
- Provide and maintain a professional, certified, and knowledgeable staff.



## COUNTY ASSESSOR

### Budget Summary

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance FY2020 vs FY2019
<b>Expenditures by Fund:</b>					
General Fund	385,554	405,752	407,201	498,742	22%
Property Tax Valuation Fund	146,934	182,232	240,448	235,860	-2%
	<u>532,488</u>	<u>587,984</u>	<u>647,649</u>	<u>734,602</u>	13%
<b>FTE Summary:</b>					
Regular (full & part time)	7.00	7.00	7.00	<u>7.00</u>	0.00

### General Fund Budget

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance FY2020 vs FY2019
<b>Expenditures by Type:</b>					
Salaries	273,497	281,531	279,700	334,049	19%
Benefits	98,975	109,302	108,769	143,455	32%
Professional / contractual services	9,960	9,570	11,500	11,500	0%
Materials / supplies	927	1,085	1,000	1,000	0%
Interfund charges	2,193	4,264	6,232	8,738	40%
	<u>385,554</u>	<u>405,752</u>	<u>407,201</u>	<u>498,742</u>	22%

### Property Tax Valuation Fund Budget

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance FY2020 vs FY2019
<b>Expenditures by Type:</b>					
Salaries	63,080	89,067	91,058	97,565	7%
Benefits	31,172	40,975	46,107	48,170	4%
Professional / contractual services	33,048	32,436	54,450	52,450	-4%
Materials / supplies	14,440	15,489	42,600	30,600	-28%
Interfund charges	5,194	4,264	6,233	7,075	14%
	<u>146,935</u>	<u>182,232</u>	<u>240,448</u>	<u>235,860</u>	-2%

## **Budget Overview**

The FY2020 Adopted Budget will assure the functions and the responsibilities of the County Assessor are met in accordance with the Property Tax Code NMSA 7-35 through 7-38. This budget will provide the resources needed to complete the objectives stated in the Property Valuation and Maintenance Plan. Field inspections will be conducted. All new construction shall be inspected and valued accordingly. Deed transfers and survey plats will be recorded accordingly. Employees will receive their continuing education requirements for their NM Certified Appraiser Certificate. All sales will be verified and a sales ratio study will be performed to assure assessments are within statistical standards. Properties will be valued in a uniform manner, providing fair and equitable assessments.

The County Assessor is responsible for assuring that all statutory requirements of the New Mexico Property Tax Code (PTC) regarding property valuation are met. The PTC requires that counties fund the County Assessor's Office from the General Fund except for certain expenditures that are permitted from the Property Tax Valuation Fund (PTVF). Expenditures from the Property Tax Valuation Fund are for the sole purpose of conducting a reappraisal program. Under that program, one-fifth (1/5) of real property within the county is reappraised each year on a rotating basis. For the remaining four-fifths (4/5) of real property, valuation maintenance models are used to estimate current value and the associated costs for this process are allocated from the General Fund. Costs to appraise new or renovated construction as well as costs associated with appraisal training and certification may also be allocated from the PTVF.

Revenue for the PTVF comes from 1% admin fee assessed on all property tax revenue collected by the County on behalf of all taxing entities. In Los Alamos County, those entities include the Los Alamos Public Schools, UNM-LA, the State of New Mexico, and the County (and municipality) of Los Alamos. This fund has been used to continue to enhance our GIS capabilities which are used to conduct our field inspections in a more efficient manner and provide and maintain a web portal service which will provide current/up-to-date parcel information via internet access.

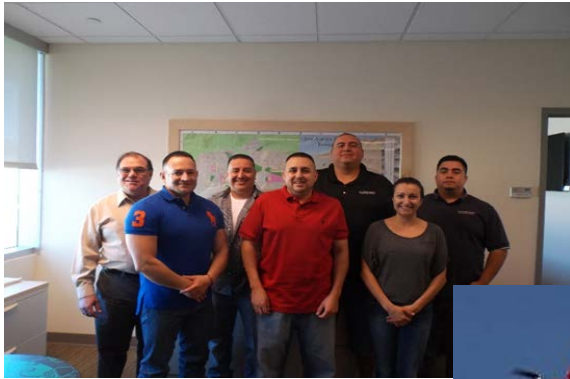
Every year the County Assessor's Office is audited by the New Mexico Property Tax Division. Los Alamos County has consistently been commended for its operations, efficiency, and compliance with the NM Property Tax Code. FY2018 was no exception. No corrective action was required as all areas were found in compliance with no discrepancies.



## COUNTY ASSESSOR

### Program Purpose

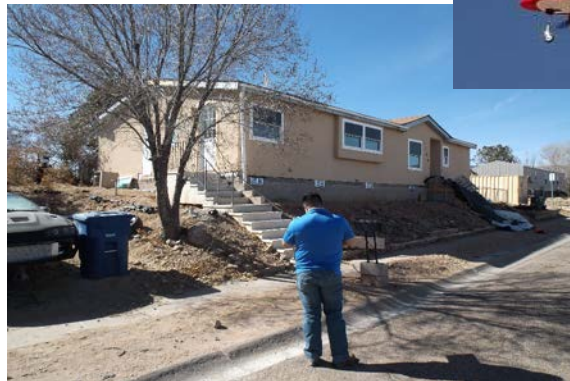
The County Assessor is responsible for determining values of property for property taxation purposes in accordance with the Property Tax Code [Articles 35 to 38 of Chapter 7 NMSA 1978] and specifically 7-36-16 (A), and the regulations, orders, rulings and instructions of the Taxation and Revenue Department. The County Assessor shall implement a program for updating property values so values are maintained and have sole responsibility and authority at the county level for property valuation maintenance, subject only to the general supervisory powers of the Property Tax Division Director.



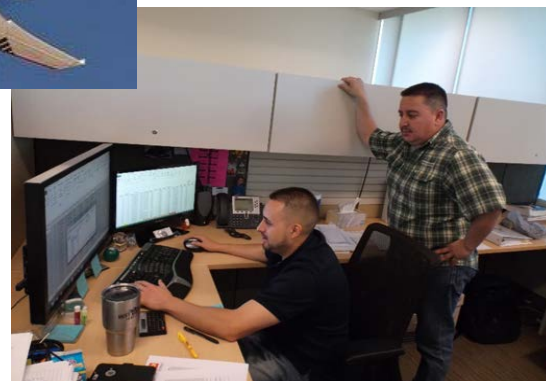
**County Assessor and Staff**



**Customer Service**



**Reappraisal Field Inspection**



**Data Analysis**

### Significant Accomplishments - FY2018

- Met or exceeded the national standards for the sales ratio studies.
- Physically inspected 1,841 parcels as part of our 5 year inspection plan, which accounted for \$263,180 of omitted value.
- Inspected 814 building permit improvements totaling \$4,433,380 of new value.
- Recorded 1,215 ownership changes resulting from property transfers, including mobile home, stable, and hanger transfers.
  
- Provided staff training to enhance appraisal knowledge and apply best practice procedure within the office.
- Acquired updated aerial imagery capable of capturing all angles of a structure to provide its natural prospective.
- Acquired a drone to capture aerial imagery for areas with high development activity between years of the routine flyovers.
- Acquired the Tyler EagleWeb portal which allows the public access to the assessor's non confidential data via the internet.
  
- Updated and maintained assessor's website information and forms.
- Updated the LAC Assessor's Website Parcel Viewer to improve functionality and ease to application.
- Successfully completed and defended property protests/appeals.
- Expanded public outreach through presentations to organizations, radio interviews, and advertising.



**Performance Measures**

Priority	Strategic Focus Area	Goal	Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Estimate	FY2020 Output Estimate
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Mean	99.47%	98.62%	90% - 110%	90% - 110%
			Median	98.16%	97.48%	90% - 110%	90% - 110%
			Weighted Mean	98.91%	98.00%	90% - 110%	90% - 110%
			Standard Deviation	9.16%	9.79%	< 15%	< 15%
			Coefficient of Dispersion	6.93%	7.41%	< 15%	< 15%
			Coefficient of Variance	9.21%	9.93%	< 15%	< 15%
			Price Related Differential	100.56%	100.64%	98% - 103%	98% - 103%

**Performance Measures Narrative and Analysis**

The Property Tax Division annually evaluates the Los Alamos County Assessor's Office to assure the County Assessor is adequately funded and running a property assessment program that provides fair and equitable assessments, as per statute 7-35-3 NMSA 1978. The Los Alamos County Assessor's office has been performing exceptionally and adhering to the Property Tax Code, its regulations, orders and instructions from the Taxation and Revenue Department. The level of assessment has been consistently around 98%, which means the majority of property assessments are at 98% of market value. The Coefficient of Dispersion, Price Related Differential, and Standard Deviation are all statistical measurements of uniformity. It is important that all property classes are assessed uniformly and at the same level of assessment. Low numbers for the COD, STDEV and COV signifies uniformity between classes and types of property. Measures below 15% are within standards. The Price Related Differential measures regressively and progressivity. Standards of 98% to 103% are considered good and represent uniformity between high valued and low values properties. The Assessor's staff continuously analyzes the markets and maintains the valuation models to provide the tax payers of Los Alamos County with the most fair and equitable assessments possible, while adhering to the Property Tax Code.



### FY2020 Budget Options Adopted - Assessor

Ref #	CMO Rank	Dept	Division	Amount	Short Description	Detailed Notes	Recurring/ One-Time	Fund
15	B	Assessor		\$ 57,669	Double Fill for Chief Deputy Assessor	Chief Deputy Assessor is retiring as of the end of FY2019, but will remain on the books until December 31, 2019. This option would allow Assessor to hire a replacement in June 2019. If approved, we will bring	O-T	General Fund

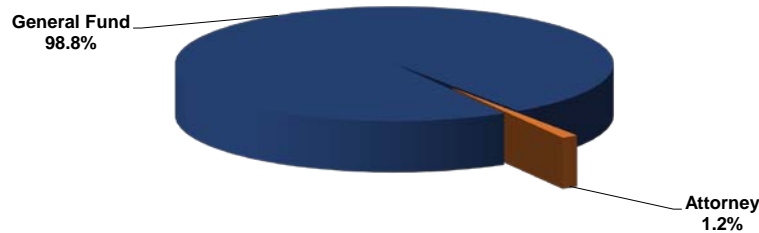
## COUNTY ATTORNEY



### Mission

The County Attorney's Office aims to deliver the highest quality legal services to its clients in an efficient and economical manner in order to facilitate the achievement of the goals of County government to provide excellent service to the residents of Los Alamos County. The Office achieves this mission by assessing exposure and liability of the County in proposed actions and assisting in the development of preventive programs that reduce the risks inherent in governmental business. The staff of the County Attorney's Office is dedicated to providing superior public service while observing the highest standards of ethics and confidentiality.

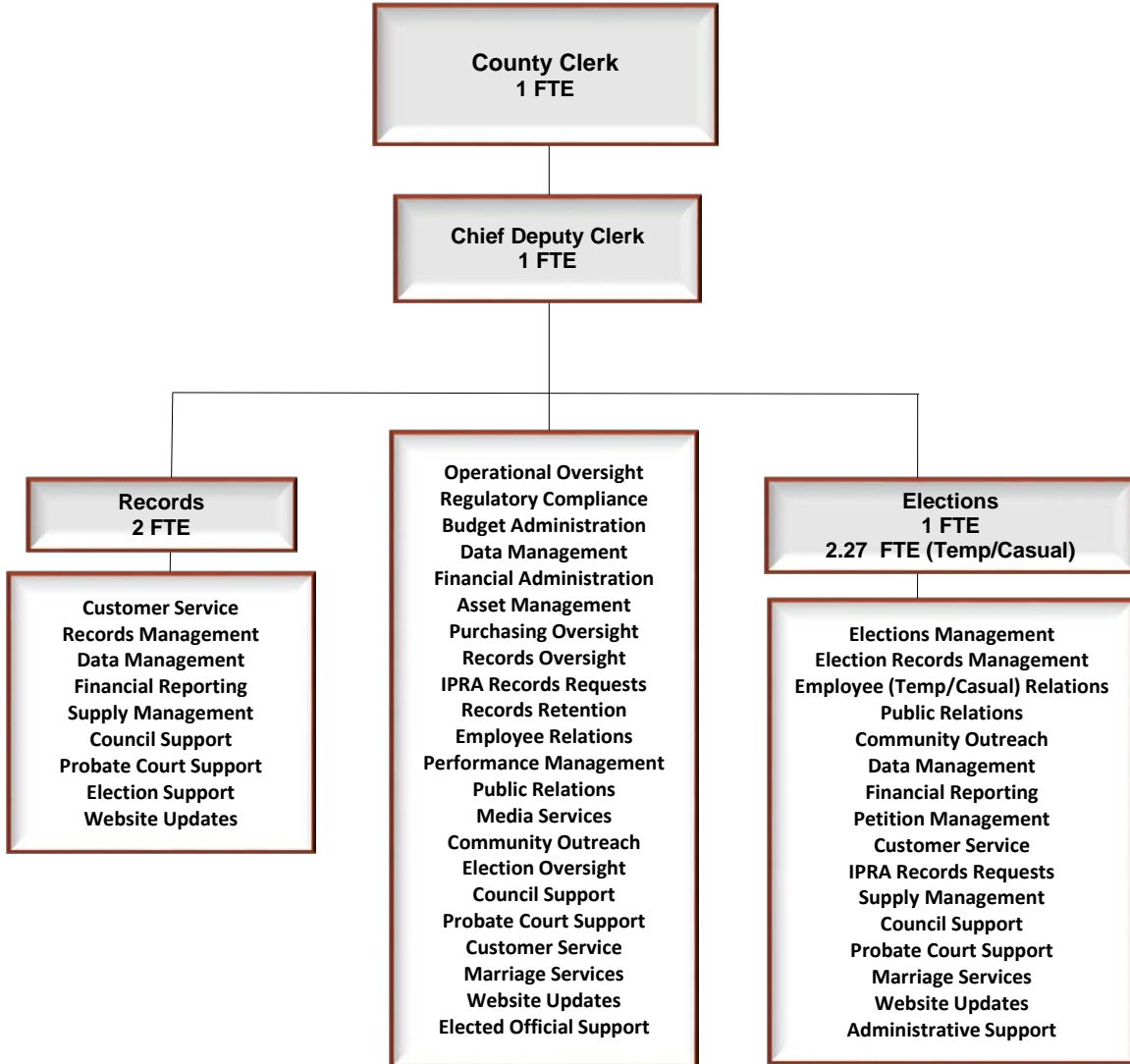
### Expenditures as % of General Fund Budget



### Budget Summary

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance FY2020 vs FY2019
<b>Expenditures by Type:</b>					
Salaries	390,931	427,528	453,658	485,988	7%
Benefits	134,858	141,326	155,030	168,032	8%
Professional / contractual services	51,859	59,405	73,467	68,368	-7%
Materials / supplies	11,689	11,007	15,636	16,236	4%
Interfund charges	5,748	5,748	5,748	5,429	-6%
	<u>595,085</u>	<u>645,014</u>	<u>703,539</u>	<u>744,053</u>	6%
<b>FTE Summary:</b>					
Regular (full & part time)	5.00	5.00	5.00	<u>5.00</u>	0.00

# COUNTY CLERK



# COUNTY CLERK

## Description

The County Clerk is responsible for the recording, indexing, archiving and retrieval of permanent records. Currently, the Clerk's Office maintains a records database with over 89,000 electronic public record documents, with retrieval assistance provided to the public daily. The County Clerk also manages an online records website containing record index information, which can be searched and viewed 24/7. Public records, such as deeds, mortgages, liens, and other documents written and acknowledged, are recorded daily. A portion of the recording and filing fees collected are utilized to purchase and maintain hardware and software that support the recording and archiving processes. In 2013, the County Clerk initiated a free service, known as FraudSleuth, in which emails are sent to subscribers, notifying them if anything is recorded under their name. To date, there are 527 registered subscribers; an increase of 18% since March 2018.

The County Clerk issues, records and maintains state mandated marriage licenses, retrieving and providing copies, upon request. In 2014, the Online Marriage Application module was launched, allowing applicants to process the application online, thereby expediting the process. The County Clerk acts as the Clerk to the Probate Court and is the custodian of all Probate Court records, providing administrative support, as needed. In 2015, over 500 Probate Case files were scanned into records database for record retention and retrieval.

The County Clerk serves as the Clerk of the County Council, attending meetings, preparing and preserving a record of the proceedings. The Clerk's Office publishes the public hearing notices and files government documents such as ordinances and resolutions and liquor licenses, which are accessible using the online records website.

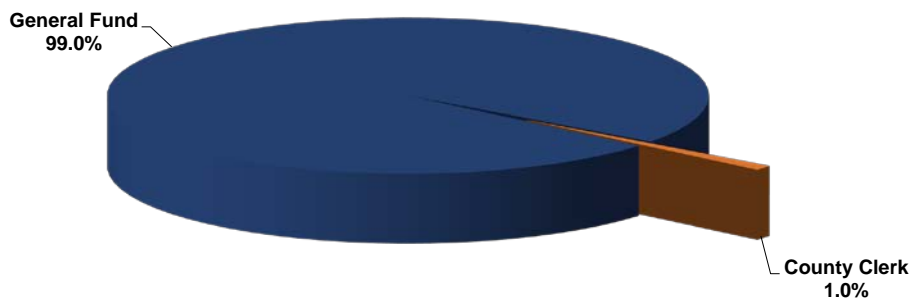
The County Clerk works closely with the Secretary of State to conduct all federal, state, county, and local elections, in compliance with federal, state and local charter, with major tasks consisting of the overall administration of absentee voting, voting machines and systems, election workers, publications and canvass. The office maintains election and voter registration records and voting systems. Provides community outreach to increase voter awareness and education for the citizens of Los Alamos County.

The County Clerk and staff perform general administrative support services, including financial management, in addition to serving as notary public, providing attestation and administering oaths.

## Mission

To preserve, maintain, secure, and provide convenient access, in perpetuity, to all public records entrusted to the Clerk's Office. To maintain voter registration files and systems, and conduct fair, honest, transparent and accurate elections. To provide prompt and courteous service, processing each transaction in an accurate, thorough, cost-effective, timely and professional manner, while always remembering that we are here to serve the citizens.

**Expenditures as % of General Fund Budget**



## COUNTY CLERK

### Budget Summary

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance FY2020 vs FY2019
<b>Expenditures by Fund:</b>					
General Fund	599,704	529,379	568,528	636,838	12%
Recording Equip. Fund	15,556	15,128	28,550	26,700	-6%
	615,260	544,507	597,078	663,538	11%
<b>Expenditures by Type:</b>					
Salaries	328,814	340,186	358,739	408,587	14%
Benefits	118,264	131,021	124,822	134,692	8%
Professional / contractual services	141,265	49,698	68,825	66,700	-3%
Materials / supplies	22,180	18,920	27,600	37,240	35%
Interfund charges	4,124	4,031	4,592	4,519	-2%
Capital outlay	0	0	11,700	11,000	-6%
Fiscal charges	613	651	800	800	0%
	615,260	544,507	597,078	663,538	11%
<b>FTE Summary:</b>					
Regular (full & part time)	5.00	5.00	5.00	5.00	0.00
Casual, Student, & Temp.	2.16	2.16	1.77	2.27	0.28
	7.16	7.16	6.77	7.27	0.07

\* Salaries figure includes wages for Election Poll Workers and other Temp/Casual services.

### Budget Overview

In FY2020, the County Clerk's Office will continue the many statutorily required services offered to the public for recording and filing, data management and record retrieval, council support, issuing of marriage licenses, support service to the probate court and preparation and administration of the first ever Local Election in November 2019 and Primary Election in June 2020. Salaries show an increase attributed to the inclusion of temp/causal wages for the November 2019 Local Election poll workers, which will be reimbursed to the county pursuant to 1-22-20 NMSA. The increase in Benefits accounts for the costs associated with the temp/causal poll workers for the November 2019 Local Election. Slight decreases were made in Professional / Contractual Services, due to the discontinuation of maintenance services of disposed equipment and a shift in payment of poll workers. The Recording & Equipment Fund will see an increase in capital purchases related to the need to solicit for recording software and data management program services. During FY2020, the Clerk's Office will continue the multi-year Fiche Image Import Project, which will add over 150,000 documents, converted from 16mm microfiche to digital format, to the records database making it easier for customers to access and review records. The FY2020 adopted budget includes continued plans to expand outreach programs, educating the public in all of the major focus areas of the office, and the 2019/2020 Elections. As part of continued succession planning, the County Clerk also plans to invest in staff development and strategic planning within the Clerk's Office. Overall, the Clerk's Office has made some reductions in areas, but does not anticipate any noticeable service impacts to the public. Recording revenue collected for the General Fund has increased by \$24,474 or 33%, from FY2017 to FY2018.



Voter Registration & Info Booth at the County Fair (August 2017)



National Voter Registration Day (September 2017)

## COUNTY CLERK

### Program Purpose

The Los Alamos County Clerk's Office is responsible for the daily recording and filing of public documents, such as deeds, mortgages, liens, and other documents written and acknowledged. The Clerk maintains the permanent records database and provides retrieval assistance to the public daily, via in-person, mail, phone, and through an online records website, which can be searched and viewed 24/7. The Clerk issues, files, retrieves and provide copies of marriage licenses. The Clerk's Office processes, files and maintains the voter registration database, and administers all state and local elections, with major tasks consisting of absentee voting, election poll worker assignments, publications and canvass. The Clerk's Office provides support to the County Council, attending meetings, preparing and recording minutes. The Clerk maintains all official documents for the County Council, such as ordinances, code ordinances and resolutions, posting public hearings on the County website. The County Clerk also serves as Clerk to the Probate Court, recording, indexing, and maintaining records of informal probate cases, and providing administrative support, as needed. The Clerk's Office serves as notary public, providing attestations, and administering oaths.



*Farmers Market Voter Outreach (September 2017)*



*Voter Registration Agent Training (March 2018)*

### Significant Accomplishments - FY2018

- Throughout FY2018, community outreach efforts were expanded through increased advertising, attending public events, making presentations to organizations, radio interviews, and the use of Facebook, Twitter and Instagram. In April 2018, the Clerk's Office collaborated with local high school students to create a commercial to promote voting, which was played at the Reel Deal Theater. In September 2018, the Clerk's Office teamed up with the Los Alamos High School (LAHS) youth group iVOTE, providing them with Voter Registration Agent training, allowing them to register folks in the community.
- In addition to the yearly Naturalization Ceremony, Gordon's Concert, and County Fair events, the Clerk's Office also participated in National Voter Registration Day, LAC Customer Service Day, LAC Recreation Division's Movies in the Park, Trick-or-Treat on Main Street, and PEEC's Earth Day Festival. We also conducted numerous voter registration drives at the Farmers Market, Senior Centers, LAHS, UNM-LA, and candidate forums.
- Los Alamos County had a 73% voter turnout for the November 2018 General Election. This was highest turnout in the state, with 10,340 voters casting a ballot. In addition to the General Election, 3,671 ballots were cast in the June 2018 Primary Election. For the 2017-2018 Election Cycle, a 4th Voter Convenience Center (VCC), Betty Ehart Senior Center, was added as a polling place on Election day.
- Over 7,200 voter registration transactions have been processed since FY2016, when the NM Secretary of State implemented online voter registration. We also conducted several Voter Registration Agent (VRA) Trainings in the community and made updates to the Los Alamos County VRA Training Video, created in 2015.
- During the 2018 Legislative Session, HB 98-Local Election Act (LEA) was passed, moving the February 2019 Los Alamos Public School Board and UNM-LA Advisory Board Election to November 2019.
- Following the launch of the new County website, the Clerk's Office took the opportunity to adjust page layouts for better viewing, revamp content, incorporating new capabilities, such as social media feeds (Facebook, Twitter, and Instagram). The overall management of the high demand for e-content has increased 204% since FY2011.



*Voting Machine Certification (May 2018)*

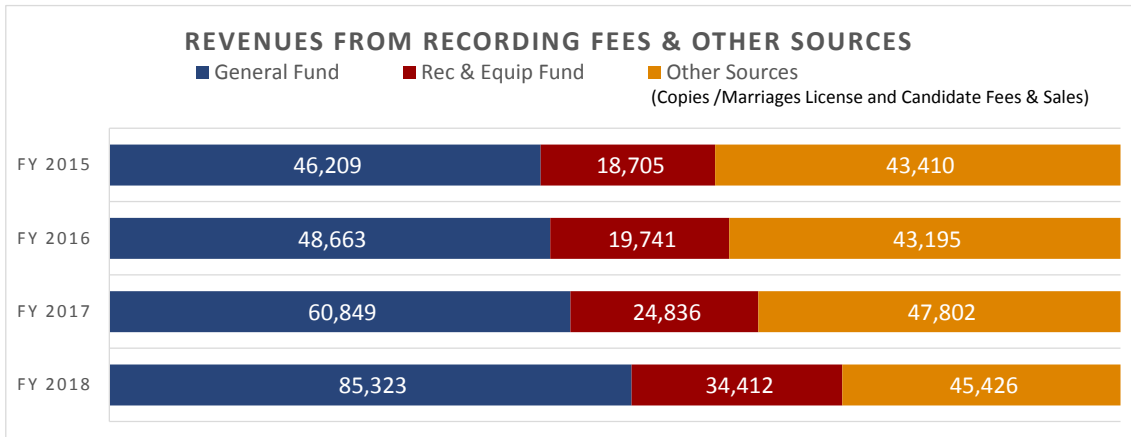
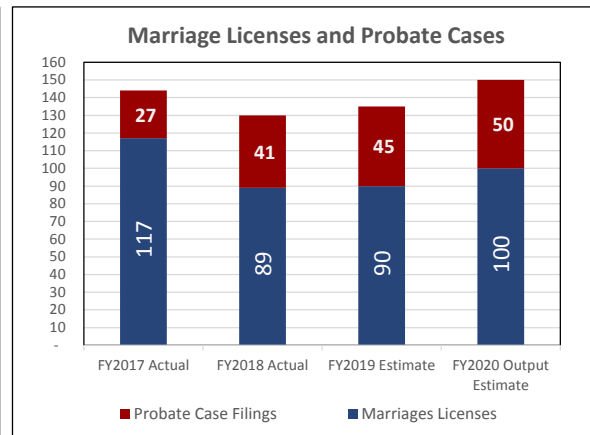
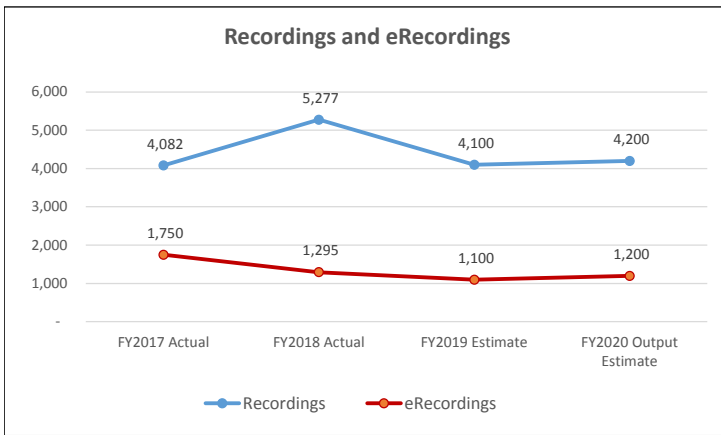


*Voter Drive at Los Alamos High School (April 2018)*

## COUNTY CLERK

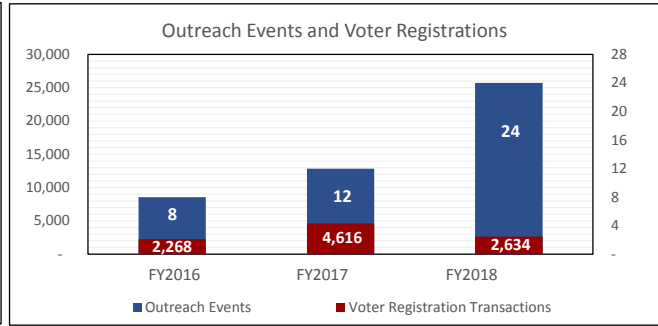
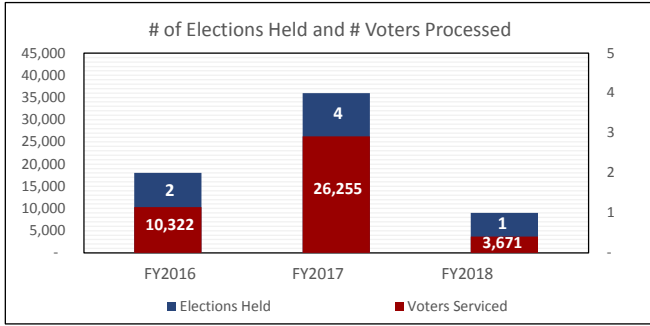
### Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Estimate	FY2020 Output Estimate
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Recordings	4,082	5,277	4,100	4,200
			eRecordings	1,750	1,295	1,100	1,200
			Marriages Licenses	117	89	90	100
			Probate Case Filings	27	41	45	50
			Council Meetings	37	41	38	38
			Elections Held	4	1	1	2
			Voter Registration Transactions	4,616	2,634	4,150	4,500
			Voters Processed	26,255	3,671	10,340	7,500
			Outreach Events	12	24	30	40





## COUNTY CLERK



### Performance Measures Narrative and Analysis

Since 2001, 89,283 documents have been recorded. A total of 8,189 marriage licenses have been issued since 1949. In addition, 945 Probate cases have been filed since 1950. Since 1959, there have been 122 elections held. Currently, there are 14,193 registered voters in Los Alamos County (Clerk's Office initiated tracking of voter registration transactions in January 2015). In January 2016, the NM Secretary of State implemented online voter registration, which accounts for the spike in transactions in FY2016.



*Election Outreach on KRSN (May 2018)*



*Voter Drive at LAC Movies in the Park (June 2018)*



**County Clerk and Staff** (pictured L-R):

*Victoria L. Martinez, Deputy Clerk; Adrianna Ortiz, Chief Deputy Clerk; County Clerk Naomi D. Maestas; Gloria A. Maestas, Elections Manager; Francella Montoya, Senior Deputy Clerk.*



# PROBATE COURT

## Description

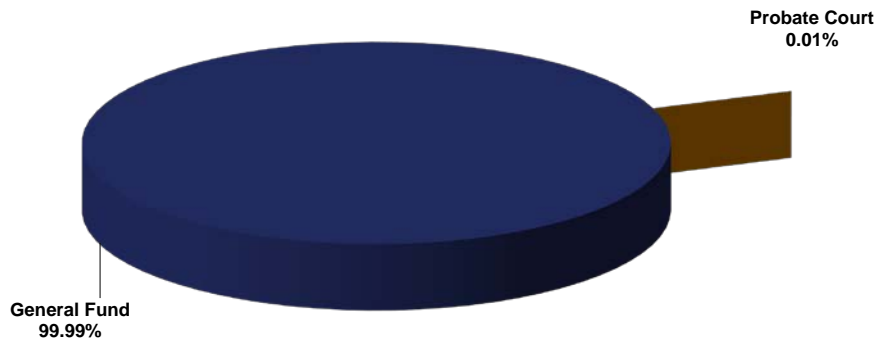
Probate is the judicial process for transferring the property of a person who has died (called a decedent). The property is transferred according to either (1) the decedent's Will or (2) if the decedent died without a Will, according to New Mexico's laws of intestate succession. The Probate Court appoints a legally qualified person, called a Personal Representative, to manage and settle the decedent's business affairs. The appointed Personal Representative distributes the deceased person's estate property, real and personal, to the rightful recipients. Rightful recipients might include heirs, devisees named in a valid and current Will, or creditors. The Probate Judge examines all applications for probate of estate, appointment of a personal representative, examines all wills and documents filed in the case, signs orders for appointment of personal representatives and signs certificates closing estates. The Court supplies sample forms and copies of applicable law to the public, answering questions regarding probate procedures and process. The Probate Judge also officiates marriage ceremonies within Los Alamos County, as allowed under state law.

The County Clerk serves as the Clerk to the Probate Court and is the custodian of all Probate Court records. The Clerk staff provide administrative support for notarizing, recording, and maintaining informal probate case records.

## Mission

To make probate matters understandable to citizens who need to file informal probate proceedings, ensuring they fully meet all requirements. To conduct marriage ceremonies with convenience, dignity, and in a manner fully pleasing to those involved.

### Expenditures as % of General Fund Budget



**Budget Summary**

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance FY2020 vs FY2019
<b>Expenditures by Type:</b>					
Salaries	4,138	4,175	4,031	4,031	0%
Benefits	387	412	810	801	-1%
Professional / contractual services	0	0	900	900	0%
Materials / supplies	0	0	165	134	-19%
Interfund charges	0	0	0	40	
	4,525	4,587	5,906	5,906	0%
<b>FTE Summary:</b>					
Regular (full & part time)	1.00	1.00	1.00	1.00	0.00

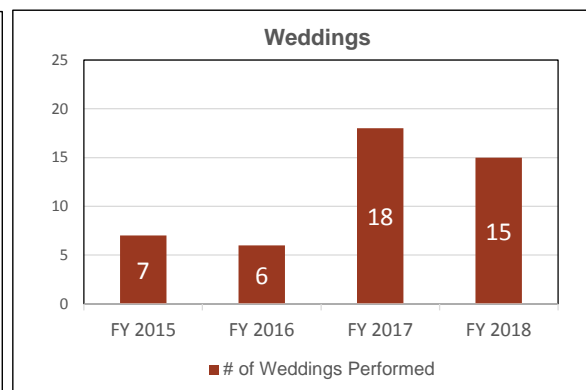
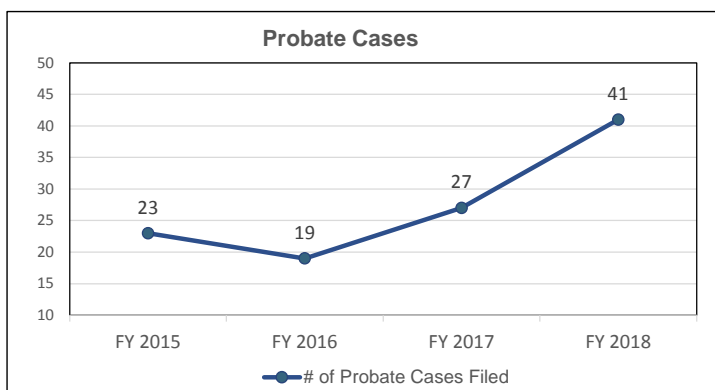
**Budget Overview**

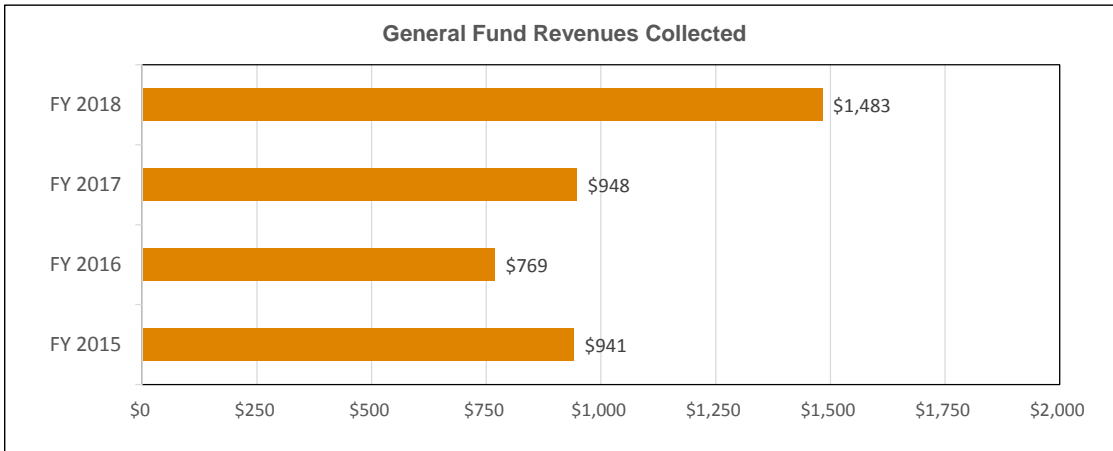
The Probate Court will continue the services offered to the public for the probate of estates and performance of wedding ceremonies. The Probate Court will continue ongoing record retention and retrieval efforts, allowing the Probate Court, through the County Clerk, to more efficiently respond to records requests and perform long-term archival services.

**Significant Accomplishments - FY2018**

- Throughout FY2018, responded to several requests for additional explanation on the probate process, appointment scheduling, record searches, and provided documents to family members. Responded to Demands for Notice from financial institutions, life Insurance companies, and law firms.
- Probate Case filings have increased 41% since FY2017. Recording revenue collected for the General Fund has increased by \$535 or 44%, from FY2017 to FY2018.
- Continued to expanded community outreach efforts thru marketing materials and purchases in FY2018.
- Judge Nobile and Clerk Maestas attended the Annual Judicial Education Center (JEC) Professional Development Conference for New Mexico Probate Court Judges and Staff in February 2018.
- Following the launch of the new County website in April 2017, continued adjustments have been made to the Probate Court webpage layout for better viewing, with an overall revamp of content, and incorporation of new capabilities.

**Performance Measures**





**Performance Measures Narrative and Analysis**

Since 1950, there have been 943 Probate cases filed. As of March 6, 2019, there have been 22 probate case filings, with \$722 in revenues collected, and 9 weddings performed in FY2019.



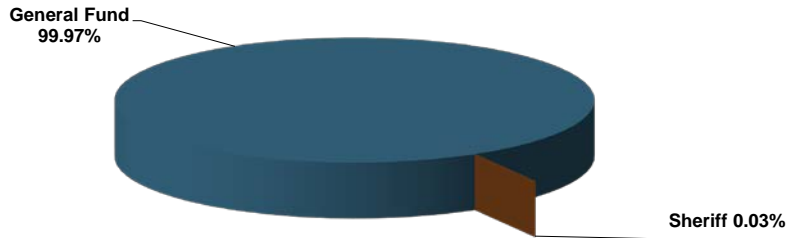
*Probate Judge Anne Nobile attends the Annual Professional Development Conference for New Mexico Probate Court Judges and staff.*

## COUNTY SHERIFF

**Description**

The Sheriff enforces those Federal, State, and County laws not under the jurisdiction of the Los Alamos Police Department.

**Expenditures as % of General Fund Budget**



**Budget Summary**


	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance FY2020 vs FY2019
<b>Expenditures by Type:</b>					
Salaries	6,915	6,889	6,889	6,889	0%
Benefits	585	585	581	572	-2%
Professional / contractual services	7,340	8,612	5,045	4,820	-4%
Materials / supplies	1,051	63	2,450	3,160	29%
Interfund charges	545	545	545	69	-87%
	<u>16,436</u>	<u>16,694</u>	<u>15,510</u>	<u>15,510</u>	0%
<b>FTE Summary:</b>					
Regular (full & part time)	1.75	1.00	1.00	1.00	0.00
Temp	0.23	0.00	0.00	0.00	N/A
	<u>1.98</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	0.00

## The Sheriff's office maintains the Sex Offender Registry National Act

Los Alamos County currently has six registered sex offenders. There are also two registered sex offenders working in Los Alamos County who live elsewhere.

The Sheriff's office is pleased to provide OffenderWatch® for citizens of Los Alamos County. OffenderWatch® is the nation's leading registered sex offender management and community notification tool with hundreds of leading agencies in dozens of states utilizing it. Los Alamos County's law enforcement utilizes OffenderWatch® to manage and monitor the whereabouts, conduct and compliance status of the registered offenders in Los Alamos County.

**GOING BEYOND THE MINIMUM**  
.. keeping your family safe


  
**Sheriff Joe Granville**


"I am committed to going beyond the minimum to assure the safety of your family. That is why we provide the Offender Watch Program - a tool you can use to protect your children and to stay informed about offenders in your area. With Offender Watch, you make the difference."


**Our web site will help keep kids SAFE by providing:**

- **REALTIME MAPS** of registered offenders in your area
- **AUTOMATIC EMAIL ALERTS** when registered offenders move to your area
- **TIPS** for talking to your kids
- **SAFETY** advice for children

Visit: [www.losalamosnm.us/gov/Pages/Sheriff.aspx](http://www.losalamosnm.us/gov/Pages/Sheriff.aspx)

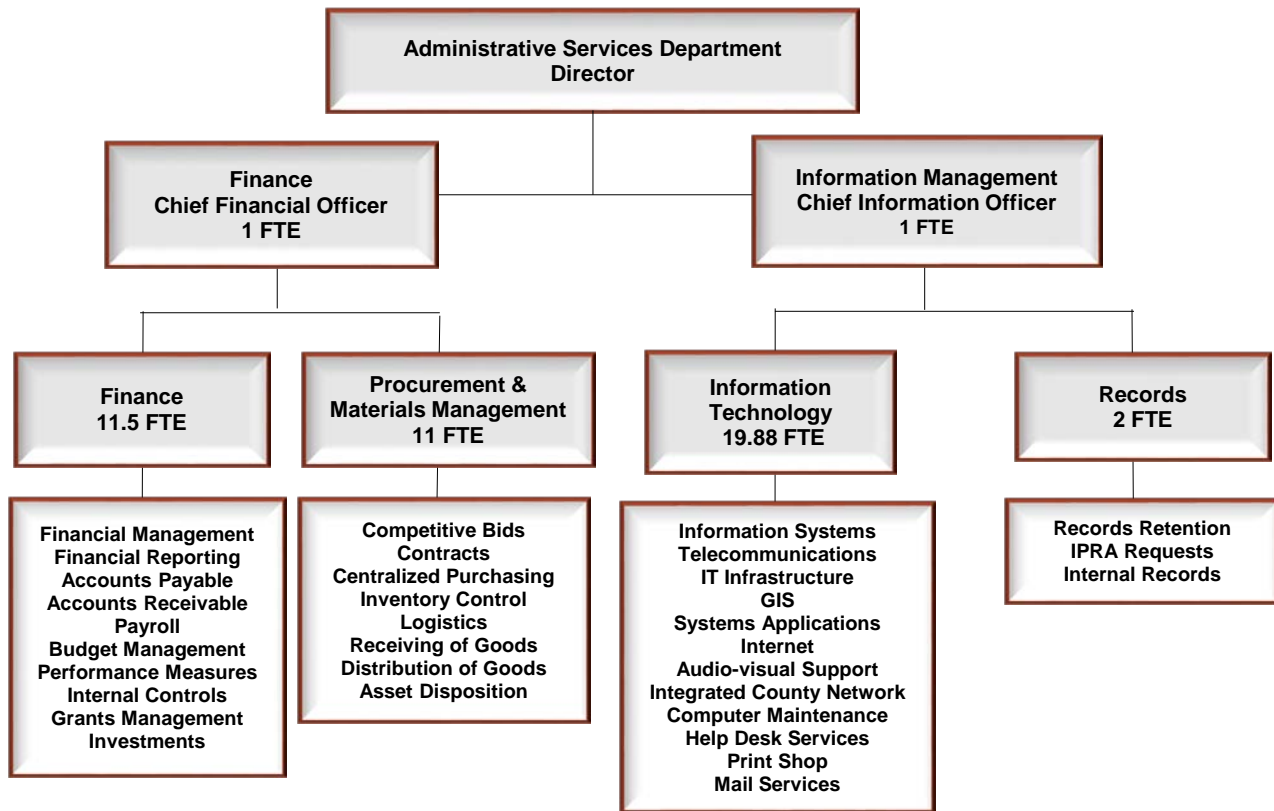
 **SEARCH**  
for offenders in your area

 **REGISTER**  
for automatic email alerts

 **FIND**  
safety tips for children & parents

**Los Alamos County NM Sheriff's Office**  
.. where you make the difference

# ADMINISTRATIVE SERVICES DEPARTMENT



# ADMINISTRATIVE SERVICES DEPARTMENT

## Department Mission

Together, we provide quality services to our customers.

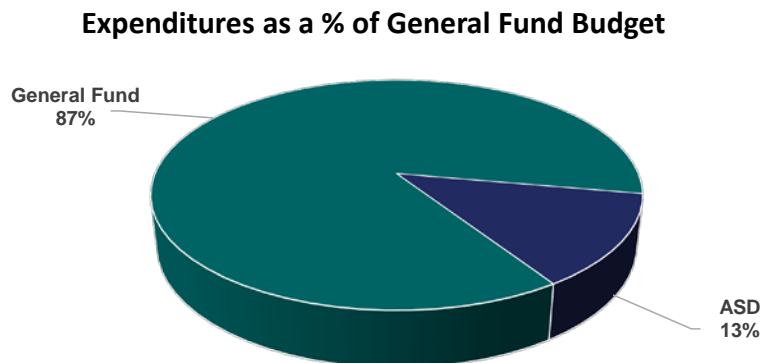
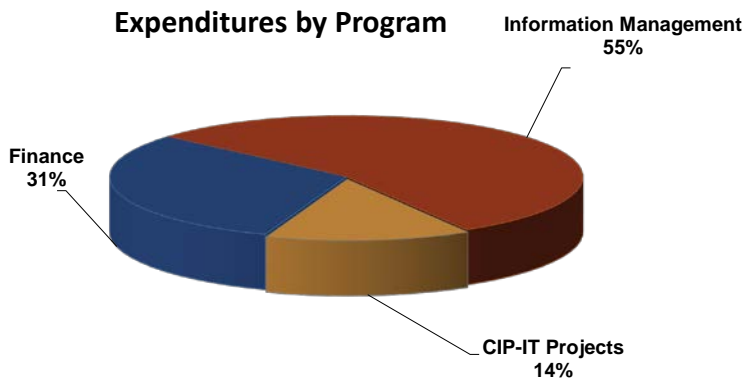
## Description

The Administrative Services Department is responsible for overseeing and coordinating functions that provide internal services. All divisions provide support for efficient and effective operations. Administrative Services is comprised of the Finance and Information Management divisions.

The Finance Division provides financial management support necessary for prudent decision making and sound stewardship. Finance functions include directing and monitoring the accounting, budgeting, auditing, grant management and collection of funds. The Division has responsibility for preparing financial statements and budgets, investing public funds, and monitoring expenditures. Within Finance is Procurement and Materials Management which provides responsible supply management. Procurement assures effective contracting, and the timely acquisition of goods, services and construction through competitive bidding and other sourcing mechanisms. Its materials management function provides receiving, inventory control, logistics, distribution and transportation services for the County and Los Alamos Public Schools. Procurement is also responsible for asset disposition. Los Alamos County continues to move toward a centralized Procurement model.

The Information Management Division provides support and governance of County Technology and Records within two areas: Information Technology (IT) and Records Information Management (RIM). IT supports the information systems, audio-visual support, and IT telecommunications infrastructure used to provide services to citizens. Functions include project management, planning, implementation, security, upgrade, support and maintenance for physical plant, network, servers, computers, geographical information services (GIS), applications, and internet. RIM provides the structure to meet legal and regulatory requirements for protection, accountability, transparency, integrity, compliance, availability, retention and disposition of County physical records in accordance with industry best practices. RIM trains employees and elected officials to manage active records and manages inactive physical archives. RIM plans to use the same best practices with electronic information and has future goals of classifying and managing e-records.

## Department Summary



## ADMINISTRATIVE SERVICES DEPARTMENT

### Budget Summary

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance FY2020 vs FY2019
<b>Expenditures by Program:</b>					
Finance	2,562,913	2,608,071	2,684,891	2,852,153	6%
Information Management	4,661,651	4,677,084	4,784,799	5,094,440	6%
CIP-IT Projects	301,212	391,165	295,000	1,295,000	339%
	<u>7,525,776</u>	<u>7,676,320</u>	<u>7,764,690</u>	<u>9,241,593</u>	19%
<b>Expenditures by Fund:</b>					
General	7,224,564	7,285,154	7,469,690	7,946,593	6%
Capital Improvement Projects	301,212	391,165	295,000	1,295,000	339%
	<u>7,525,776</u>	<u>7,676,320</u>	<u>7,764,690</u>	<u>9,241,593</u>	19%
<b>FTE Summary:</b>					
Regular (full & part time)	45.50	45.50	45.50	45.50	0%
Casual, Student & Temp.	0.51	0.51	0.51	0.88	73%
Limited Term	0.00	6.00	1.60	0.00	-100%
	<u>46.01</u>	<u>52.01</u>	<u>47.61</u>	<u>46.38</u>	-3%
<b>FTEs By Program:</b>					
Finance	23.50	23.50	23.50	23.50	0%
Information Management	22.51	22.51	22.51	22.88	2%
PRISM - Limited Term	0.00	6.00	1.60	0.00	-100%
	<u>46.01</u>	<u>52.01</u>	<u>47.61</u>	<u>46.38</u>	-3%



## ASD - FINANCE

### Finance

The mission of the Finance Division is to preserve the County's strong financial position by creating a responsible financial strategy, facilitating effective management of County resources, and providing analysis and recommendations that optimize economic outcomes.

### Program Budget

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance FY2020 vs FY2019
<b>Expenditures by Program:</b>					
Accounting and Budget	1,580,496	1,610,775	1,619,231	1,725,675	7%
Procurement and Materials Mgt.	982,417	997,296	1,065,660	1,126,478	6%
	2,562,913	2,608,071	2,684,891	2,852,153	6%
<b>Expenditures by Type:</b>					
Salaries	1,709,847	1,753,274	1,737,770	1,883,743	8%
Benefits	581,026	586,053	626,371	671,265	7%
Professional / contractual services	145,724	158,529	163,240	148,391	-9%
Materials / supplies	59,662	58,767	95,150	73,150	-23%
Interfund charges	43,275	42,342	56,360	69,604	23%
Capital outlay	16,751	7,823	0	0	N/A
Fiscal charges	6,628	1,282	6,000	6,000	0%
	2,562,913	2,608,071	2,684,891	2,852,153	6%
<b>FTE Summary:</b>					
Regular (full & part time)	23.50	23.50	23.50	23.50	0%
<b>FTEs By Program:</b>					
Accounting and Budget	12.50	12.50	12.50	12.50	0%
Procurement and Materials Mgt.	11.00	11.00	11.00	11.00	0%
	23.50	23.50	23.50	23.50	0%

### Budget Overview

The Finance Division of ASD will continue to provide excellent centralized accounting, budget, payroll and procurement services to our internal and external customers. The new Tyler Munis ERP system that was implemented on July 1, 2018, includes the general ledger, project ledger, capital assets, budget, grants, accounts payable, p-card, employee expense, general billing, cashing, bank reconciliation, purchasing, vendor, inventory, timekeeping, and payroll modules and makes up much of the founding infrastructure of the County-wide system. Maintenance of internal controls, roles, and functionality of these modules along with excellence in financial reporting will continue to be the priority of our function.

## ASD - FINANCE (Accounting, Budget and Payroll Function)

### Program Purpose

The Accounting, Budget and Payroll function handles County-wide financial operations including accounting, budgeting, payment of invoices, billing, payroll, investments, grant oversight, property tax accounting and the recording of the County's assets and liabilities. The accounts of the County are maintained in accordance with generally accepted principles of governmental accounting. In addition to preparing the annual Comprehensive Annual Financial Report, the office provides financial information to internal and external users and carries out financial policies and ensures strong internal controls are maintained throughout the County.

### Significant Accomplishments - FY2018

- After significant effort was made to configure and test the new Tyler Munis ERP system, a successful implementation took place on July 1, 2018. It includes the general ledger, project ledger, capital assets, budget, grants, accounts payable, p-card, employee expense, general billing, cashiering, bank reconciliation, purchasing, vendor, inventory, timekeeping, and payroll modules - which make up much of the founding infrastructure of the Countywide system.
- Received the Certificate of Achievement for Excellence in Financial Reporting for the FY2017 Comprehensive Annual Financial Report (CAFR) from the Government Finance Officers Association of the United States and Canada. The award for the FY2017 CAFR marks the 27th consecutive year the County has received this award.
- Received the Distinguished Budget Presentation Award for the FY2018 Budget from the Government Finance Officers Association of the United States and Canada. The award for the FY2018 Budget marks the 26th consecutive year the County has received this award.
- Received the Award for Outstanding Achievement the FY2017 Popular Annual Financial Report (PAFR) from the Government Finance Officers Association of the United States and Canada. The award for the FY2017 PAFR marks the 2nd year the County has received this award.
- Received the Audit & Accountability Award for FY2017 from the State of New Mexico's State Auditor for continued excellence. This marks the fourth time the County has received this award.
- Received an unmodified opinion on the annual financial and compliance audit.
- Received a rebate to be spread as a reduction in indirect costs to all divisions from the P-Card Program County-wide, of \$24,818.

### Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measure	Rating Agency	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual
Quality Governance	Operational Excellence	Maintain Quality Essential Services	County's Bond Rating on New Mexico Gross Receipts Tax Improvement Revenue Bonds Series 2008/Refunding Series 2013.	Moody's	A1	A1	A1	A1	Aa3
				Standard & Poor's	AA+	AA+	AA+	AA+	AA+

### Performance Measures - Accounts Payable (AP)

Priority	Strategic Focus Area	Goal	Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Estimate	FY2020 Output Estimate
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Number of invoices paid in AP per year.	14,580	14,154	11,000	11,000
			Average number of days to invoice received, validated and processed to check	2	2	2	2
			Number of checks processed.	8,258	8,085	6,500	6,500
			Number of P-Card transactions processed.	9,633	10,380	10,500	10,500

### Performance Measures Narrative and Analysis

The volume of AP invoices and checks have showed a steady decrease following the implementation of a County-wide Purchasing Card (P-Card) program at the beginning of FY2016. AP staff continue to turn around invoices on average within 2 days of receipt. The roll out of the Purchasing Card program has shifted a large volume of small dollar purchases to P-Cards, away from the more cumbersome invoice/check issuance process, and resulted in a County-wide rebate commensurate with volume of spend. In FY2018, the number of P-Card transactions exceeded the number of invoices paid by check.

## ASD - FINANCE (Procurement and Materials Management Function)

### Program Purpose

The Procurement and Materials Management function provides responsible supply management throughout the County. This includes competitive sourcing, purchasing, contracting, inventory control, delivery and distribution, material management and supplier relationship management. In addition, the Division provides material management, distribution and inventory management for the Los Alamos Public Schools. Los Alamos County continues to move toward a centralized Procurement model. Procurement follows the principles of the National Institute of Governmental Purchasing and the Institute for Supply Management.

### Significant Accomplishments - FY2018

- After significant effort was made to configure and test the new Tyler Munis ERP system, a successful implementation took place on July 1, 2018. It includes the purchase order module, contract module and inventory module.
- Collectively contributed close to 600 hours of staff time to the PRISM project, while maintaining normal levels of service for operations.

### Performance Measures

Priority	Strategic Focus Area	Goal	Performance Metric	FY2017 Actual	FY2018 Actual	FY2019 Estimate	FY2020 Output Estimate
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Cycle time for RFP evaluation. (In days.)	58	61	65	65

### **Performance Measures Narrative and Analysis**

Cycle time estimated from closing date of RFP to contract effective date. Time is impacted by evaluation committee review, procurement staff contract draft preparation, legal review, and number of days from legal approval to approval by appropriate authority (County Council and/or Utilities Board; County Manager or Utilities Manager).

## ASD - INFORMATION MANAGEMENT

### Information Management Mission

The Information Management (IM) Division improves County staff effectiveness and citizen services by supporting and upgrading County IT assets, supporting audio-visual services, and managing the County's records. Assets include the Integrated County Network (ICN), the central server facility (CSF), off-site Disaster Recovery/Continuing Operations facility, desktop computing resources, and all software applications used by County organizations.

### Information Management Budget

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance FY2020 vs FY2019
<b>Expenditures by Program:</b>					
Information Technology	4,350,360	4,436,045	4,549,566	4,845,378	7%
Records Management	311,292	241,038	235,233	249,062	6%
	4,661,652	4,677,084	4,784,799	5,094,440	6%
<b>Expenditures by Type:</b>					
Salaries	1,795,819	1,767,140	1,819,036	1,992,116	10%
Benefits	645,598	633,820	670,002	711,254	6%
Professional / contractual services	2,015,134	2,011,527	2,066,144	2,163,583	5%
Materials / supplies	162,035	188,409	183,900	178,487	-3%
Interfund charges	43,065	47,044	45,717	49,000	7%
Capital outlay	0	29,144	0	0	N/A
	4,661,651	4,677,084	4,784,799	5,094,440	6%
<b>FTE Summary:</b>					
Regular (full & part time)	22.00	22.00	22.00	22.00	0%
Casual, Student & Temp	0.51	0.51	0.51	0.88	73%
	22.51	22.51	22.51	22.88	2%
<b>FTEs By Program:</b>					
Information Technology	20.51	20.51	20.51	20.88	2%
Records Management	2.00	2.00	2.00	2.00	0%
	22.51	22.51	22.51	22.88	2%

### Budget Overview

IM will continue to fulfill its role of supporting all County Information Technology (IT) and records management needs. Beyond these fundamental necessities, investments open up new avenues for IM to drive innovation in IT services. Much of the investment continues in back-office workspaces expanding computing and data processing foundation. The move towards online (Cloud) computing has taken hold in several operations-side services as well as selected back-office functions allowing IM to push operations-enhancing functionality into the hands of County users including community-facing personnel. IM intends to continue this promising trend as feasible: to leverage the power of scale online technology provides combined with the solid County-based platform investments made.

## ASD - INFORMATION MANAGEMENT

### Program Purpose

Information Management provides support and governance of County Information Technology (IT) and Records and Information Management (RIM). This includes support of the information systems, telecommunication infrastructure and records required to provide services to citizens as well as meeting legal and regulatory requirements for transparency, compliance, protection, confidentiality and security of County records and information. IM utilizes industry standards, best practices, project management methodologies and Generally Accepted Recordkeeping Principles (GARP). Audio visual support, print management, mail function and Inspection of Public Records Act (IPRA) were incorporated in the division in previous years and continue to experience service growth.

### Significant Accomplishments - FY2018

- **GIS:** Completed the mapping of county-owned fiber assets now stored in GIS
- Upgraded to ArcGIS 10.4 throughout
- **Lucity updated:** Public Works software tracking road conditions/treatments. Sets up a 2-way editing system that allows Public Works users to update data using either Lucity or GIS as the entry point.
- LAFD response atlas and LANL atlases updated. New LANL atlases created for use in fire trucks
- **Trails fix:** Clean up all four trails datasets to match orthoimagery and with each other.

### Applications:

- Completed Court and Police RMS system Interface; EIS, CAD/CAD Mobile Law interfaces
- Paramount PROQA upgrade
- Computer Aided Dispatch (CAD) software upgrade
- Developed and implemented interim PPA Application for non-exempt staff using .NET Framework
- **Energov** Electronic Permitting Software-Citizen Self Service implementation completed
- **Intranet** move and virtualization project completed
- Created Cayenta ERP SQL Server Database for data archiving/existing report access.
- **Munis**/(Prism project) Project implementation/Go-Live inclusive of all work related to data conversion
- Completed Munis-related **Interface** operations: Munis Go-Live: RecTrak; Eagle; Routestar; PC Scales; Full Court
- **Litmos** (training software) interface re-written

### Infrastructure:

- Munis architecture implementation and support; countywide timeclocks in place
- Albuquerque Disaster Recovery/Continuing Operations expansion; live failover for core applications.
- Mobile Device Terminal (MDT) infrastructure: Implementation of new VPN software - Public safety support
- Centralized camera system: Fire countywide rollout underway
- Upgraded Firewall with advanced threat protection
- Upgraded perimeter security solution (Cisco ACS to ISE) on wireless connectivity
- Successful completion of penetration (**PEN**) testing engagement
- **Network extenders** implemented new locations - improve LTE reception
- **Library** rewiring Mesa Public Library
- Upgrades of TRACS system supporting e-citations
- **RIM:** IPRA: 64% increase from FY2017 to FY2018, releasing 16,984 records requested under the Inspection of Public Records Act.
- **RIM:** Inventoried 518 new boxes into archives, totaling approximately 446,000 pages. Managed 803 internal requests in support of county operations.
- **RIM:** Distributed 826 permits/house plans prior to 2007 to 192 homeowners within the County

**Scope of Services**

- IM currently supports 45 distinct software applications the vast majority of which are underpinned by complex database environments. Three Enterprise legacy software systems were dropped, a direct result of the Munis Implementation.
- IM manages 72 total databases associated with the application environments: 71 are Microsoft SQL 1 remains on the Oracle platform. Efficiencies in software operations have decreased overall management of databases by 16.5% against the previous year.

**County computing quick stats**

- Network and telephony system processed over 310K phone interactions
- Network uptime for the last year is 99.910% County strives for '5 9s' but weekend maintenance will affect these stats as has PRISM.
- County incoming email averages 321K/month

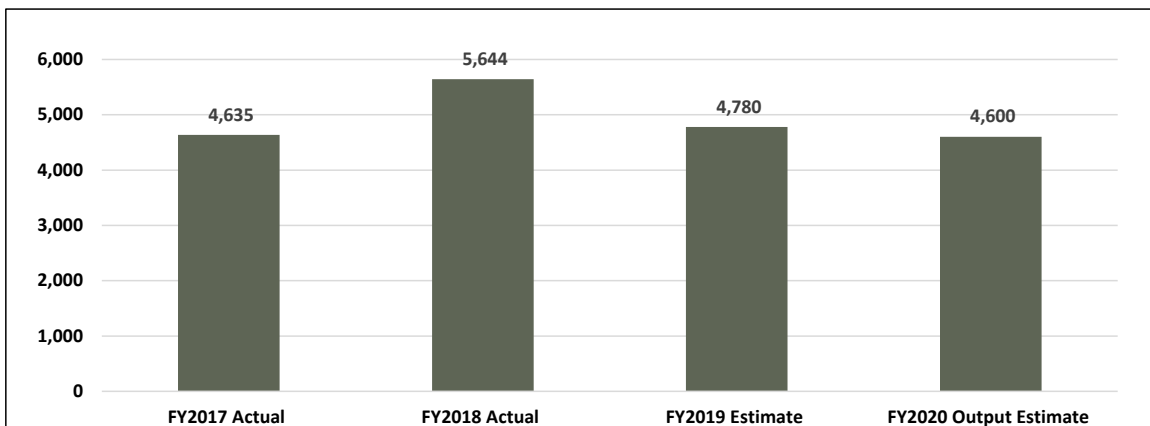
**Future Trends**

- Migration of prevalent software operations to Cloud-based operators; decrease in on-site maintenance and overhead. Current application trends with respect to site location:
  - On-Premise: 28 (62%)
  - Hosted: 15 (33%) – County is trending toward a hosted model, where requirements, costing and performance is appropriate.
  - Hybrid: 2 (5%) – Hybrid refers to an application that is split between the two locations and support mechanisms.

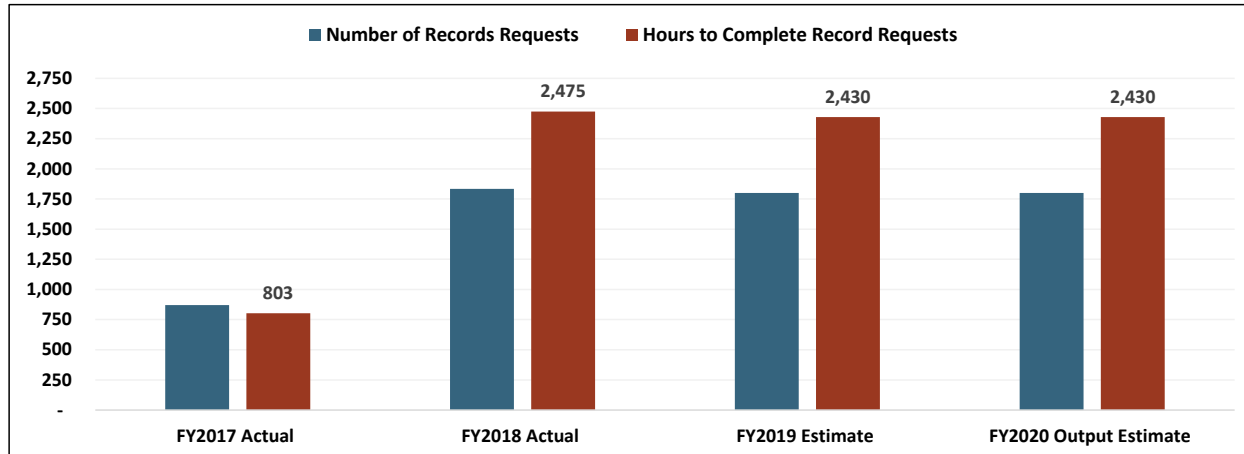
**Performance Measures**

Priority	Strategic Focus Area	Goal	Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Estimate	FY2020 Output Estimate
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Number of Service Desk Calls (Help Desk)	4,635	5,644	4,780	4,600
			Number of Inspection of Public Records Act (IPRA) Requests	871	1,833	1,800	1,800
			Hours to Fulfill IPRA Requests	803	2,475	2,430	2,430

**Number of IM Service Desk Calls**



### RIM Records Request Information



#### Performance Measures Narrative and Analysis

Information Management supports the sustenance of county computing, promotes continued growth and expansion of electronic services throughout all operations. IM Service Desk saw a drop in requests in the run up to Munis going live though the expected upswing (in FY2019) has materialized as expected. Also as expected, mobile computing continues to grow.

IM continues to expand on our commitment to proactive monitoring of computing services. Tools currently in place are expanding to notify/alert personnel of probable issues before they cause interruptions to service. Our long-term goal remains to ensure that virtually all issues remain completely unknown to users, and to diagnose their origins and apply appropriate remedies proactively.

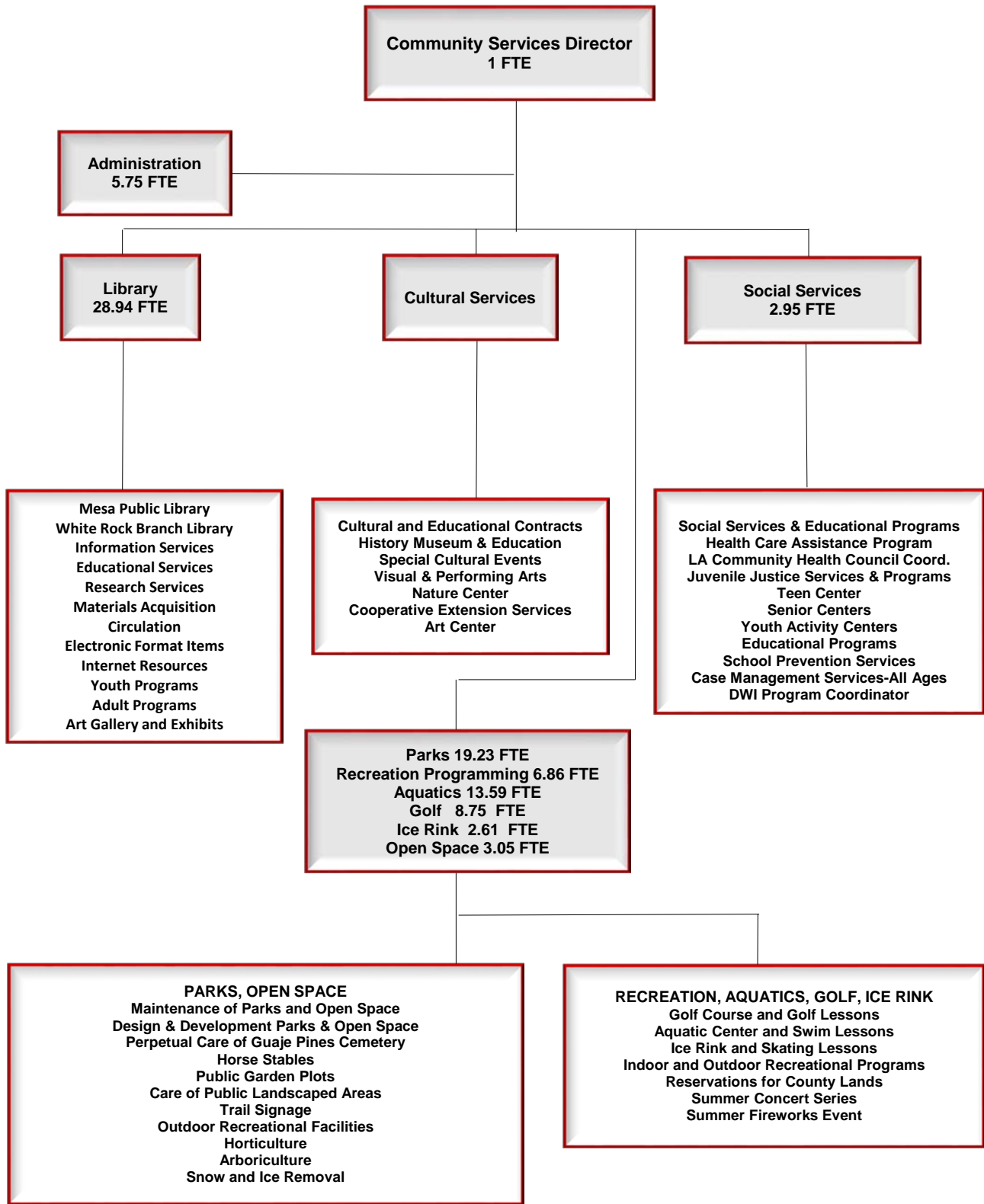
The ever-adapting environment of Information Technology services require not only adequate resources to service myriad interlacing hardware/software systems and communications but also demands IM invest in ensuring the right skill sets as possessed by its personnel and attracting and maintaining these valuable skill sets with the County.

**FY2020 Budget Options Adopted - Administrative Services Department**

Ref #	CMO Rank	Dept	Division	Amount	Short Description	Detailed Notes	Recurring/ One-Time	Fund
9	A	ASD	Info Tech	\$ 40,926	Training and Communications Budget	Restore training and communications budget which was reduced to achieve flat budget.	R	General Fund
10	A	ASD	Info Tech	\$ 66,240	Hardware and Software	Restore hardware and software budget which was reduced to achieve flat budget.	R	General Fund
11	A	ASD	Info Tech	\$ 41,858	Contractual Services	Funds contractual services budget for enterprise wide software maintenance for contractual annual increases not included in the flat budget.	R	General Fund



# COMMUNITY SERVICES DEPARTMENT



## COMMUNITY SERVICES DEPARTMENT

The **Community Services Department (CSD)** includes Library; Parks, Recreation and Open Space; and Social Services Divisions, and certain cultural services contracts with outside agencies such as the Arts Center, Pajarito Environmental Education Center, and the Historical Society.

The **Library Division** manages the Mesa Public Library and the White Rock Branch Library, providing information, educational, recreational and research services, including acquiring and circulating hard-copy and electronic library materials; answering reference questions; offering public Internet access; and presenting youth and adult programs and art exhibits.

The **Parks and Open Space Divisions** are the stewards of all County parks, trails, open space public landscapes, Guaje Pines Cemetery, public grounds and athletic fields. These divisions handle maintenance and upgrades to existing grounds as well as plan and carry out larger projects. Duties include turf maintenance, design and development of new public spaces, coordination of leased horse stables, general horticulture, arboriculture and response to snow and ice removal.

The **Recreation Programming, Golf, Aquatics, and Ice Rink Divisions** are responsible for athletic facilities, grounds, and programs. Some examples of programs include fair and rodeo, the Los Alamos Summer Concert Series, Movies in the Park, and golf tournaments. Facilities include a high altitude Olympic-sized aquatic center, one of the oldest 18-hole golf courses in the state, and New Mexico's only NHL-size outdoor ice rink.

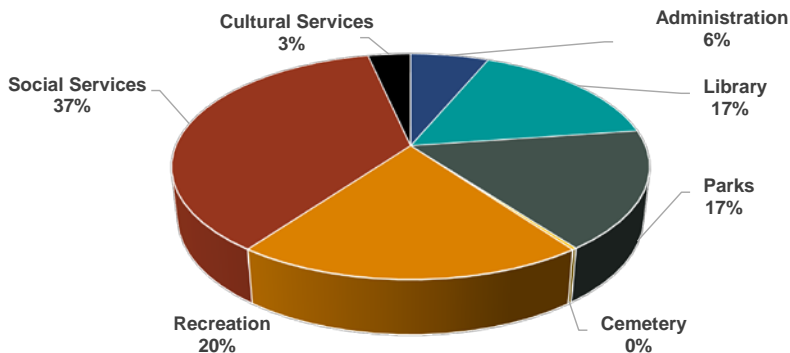
The **Social Services Division** provides programs in parent education; family development; after school activities and prevention programs for children and teens; school prevention activities; DWI grant planning including treatment and prevention; and home-based care for frail and older adults. These programs are delivered to the community through contractual relationships with service providers. This division also administers and manages the Healthcare Assistance Program.

### Department Mission

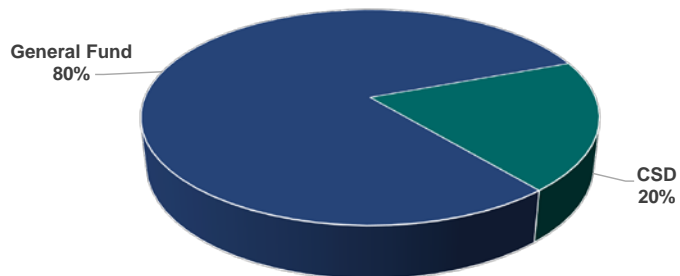
The Community Services Department's mission is to attract residents and tourists to our facilities and services through excellent user experiences.

### Department Summary

#### Expenditures by Program



#### Expenditures as % of General Fund Budget



## COMMUNITY SERVICES DEPARTMENT

### Budget Summary

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance FY2020 vs FY2019
<b>Expenditures by Program:</b>					
Centralized Services	503,596	712,392	605,210	944,993	56%
PROS Admin	0	0	549,458	0	-100%
Library	2,379,411	2,134,466	2,302,351	2,461,112	7%
Parks	2,360,240	2,228,089	2,048,857	2,271,841	11%
Cemetery	19,017	39,342	37,800	37,800	0%
Open Space	0	0	127,541	271,076	113%
Aquatic Center	1,082,556	1,096,384	1,135,163	1,264,632	11%
Golf	1,036,145	1,081,254	1,058,731	1,015,334	-4%
Rink	170,145	191,230	189,702	155,477	-18%
Recreation Programming	823,578	766,825	245,975	554,673	125%
Social Services	3,926,641	3,914,963	4,260,783	5,463,928	28%
Cultural Services	518,993	540,842	516,745	514,354	0%
	<u>12,820,322</u>	<u>12,705,787</u>	<u>13,078,316</u>	<u>14,955,220</u>	14%
<b>Expenditures by Fund:</b>					
General	10,372,273	10,364,599	10,582,995	11,937,427	13%
Health Care Assistance	2,076,788	2,154,640	2,345,621	2,703,334	15%
State Grants-DWI Fund	71,261	83,875	86,500	111,259	29%
Capital Improvement Fund	297,334	101,094	57,000	197,000	246%
Aquatic Center Gift Sub-Fund	706	1,578	3,000	3,000	0%
Library Gift Sub-Fund	1,960	0	3,200	3,200	0%
	<u>12,820,322</u>	<u>12,705,787</u>	<u>13,078,316</u>	<u>14,955,220</u>	14%
<b>FTE Summary:</b>					
Regular (full & part time)	77.00	77.00	77.20	78.20	1%
Casual, Student & Temp.	18.04	17.15	14.53	14.53	0%
	<u>95.04</u>	<u>94.15</u>	<u>91.73</u>	<u>92.73</u>	1%
<b>FTEs By Program:</b>					
Library	29.71	29.69	27.84	28.94	4%
Parks	23.08	22.42	21.28	22.28	5%
Recreation	36.50	36.29	34.91	31.81	-9%
Social Services	3.00	3.00	2.95	2.95	0%
Centralized Services	2.75	2.75	4.75	6.75	42%
	<u>95.04</u>	<u>94.15</u>	<u>91.73</u>	<u>92.73</u>	1%

### Budget Overview

FY2020 brought about a large increase in water costs and medical costs. Our response to this challenge was to defer maintenance, become more efficient with purchasing, and estimate for anticipated vacancies. You will also notice some money moving between divisions which is mostly attributable to the organizational changes we are making. We do not anticipate any major noticeable service impacts affecting the public. More detail on the organization changes are described on the next page and the PROS Admin page.

## COMMUNITY SERVICES DEPARTMENT - FTE REORGANIZATION

CSD has planned numerous shifts of FTEs among divisions in the FY2020 budget. For assistance in understanding how the movement of these positions stacks up when comparing FY2019 to FY2020, please refer to the guide below. The legend on the upper left details the information you see in the center and right column boxes. The total FTE count for CSD is summarized on the lower left. Note: FTE count for CSD is unchanged.

### LEGEND

AFFECTED DIVISION	
FY2019 FTE count/division	FY2019
All actions in between FY2019 and FY2020 are recorded here. Each color represents a positive count and negative count.	FTE transfer to FTE transfer to FTE transfer to FTE transfer to FTE transfer to FTE transfer to
FY2020 adopted FTE count/division	FY2020

NET SUM FTE TRANSFERS	
	0
	0
	0
	0

TOTAL CSD	
FY2019 FTE count	91.73
FY2020 FTE count	92.73
net change	1

*\* Net increase of 1 FTE is due to the FY2020 Open Space Budget Option approved by Council.*

PROS ADMIN	
6.25	FY2019
-0.75	AQUATICS
-0.25	ICE RINK
-3.5	RECREATION
-0.75	GOLF
-1	CSD CENT SVC
0	FY2020

LIBRARY	
27.84	FY2019
-1	CSD CENT SVC
1.1	GOLF
0.75	GOLF
0.25	ICE RINK
28.94	FY2020

CSD CENTRALIZED SERVICES	
4.75	FY2019
1	PROS ADMIN
1	LIBRARY
6.75	FY2020

OTHER	
24.23	FY2019
PARKS	19.23
OPEN SPACE	2.05
SOCIAL SERVICES	1.31
HCAP	1.19
DWI	0.45
25.23	FY2020

AQUATICS	
12.84	FY2019
0.75	PROS ADMIN
13.59	FY2020

ICE RINK	
3.11	FY2019
0.25	PROS ADMIN
-0.75	RECREATION
2.61	FY2020

RECREATION PROGRAMMING	
2.11	FY2019
3.5	PROS ADMIN
-0.5	GOLF
1	GOLF
0.75	ICE RINK
6.86	FY2020

GOLF	
10.6	FY2019
0.75	PROS ADMIN
-1.1	LIBRARY
-1	LIBRARY
-1	RECREATION
0.5	RECREATION
8.75	FY2020

## COMMUNITY SERVICES DEPARTMENT - CENTRALIZED SERVICES

### Centralized Services Division Mission

To ensure that the community has a balanced program of cultural, informational, recreational, and social services.

### Centralized Services Division Budget

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance FY2020 vs FY2019
<b>Expenditures by Type:</b>					
Salaries	357,625	370,981	410,973	653,457	59%
Benefits	124,202	322,035	145,242	235,961	62%
Professional / contractual services	4,445	6,015	33,065	46,815	42%
Materials / supplies	11,284	8,711	10,550	2,750	-74%
Interfund charges	6,040	4,649	5,380	6,010	12%
Fiscal Charges	0	0	0	0	N/A
	503,596	712,392	605,210	944,993	56%
<b>FTE Summary:</b>					
Regular (full & part time)	2.75	2.75	4.75	6.75	42%



### Budget Overview

CSD Centralized Services, previously known as CSD Admin, is transitioning from an administrative unit mainly focused on Director initiatives and cultural services, to a broader team that also supports all CSD divisions in administrative functions and needs. Positions have shifted among divisions to accomplish this initiative, including moving the Parks, Recreation, and Open Space Manager from PROS Admin to CSD Centralized Services, as well as a Program Specialist previously budgeted under the Library. Some goals for FY2020 are to improve our marketing, KPI tracking, budgeting, project planning, and preparation for accreditation application.

## COMMUNITY SERVICES DEPARTMENT - LIBRARY

### Library Division Mission

The Library offers opportunities for our diverse, regional community to learn, know, gather and grow by providing open and equal access to a variety of ideas and information through evolving technology and services.

### Library Program Budget

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance FY2020 vs FY2019
<b>Expenditures by Fund:</b>					
General	2,377,451	2,134,466	2,299,151	2,457,912	7%
Library Gift Fund	1,960	0	3,200	3,200	0%
	<u>2,379,411</u>	<u>2,134,466</u>	<u>2,302,351</u>	<u>2,461,112</u>	7%
<b>Expenditures by Type:</b>					
Salaries	1,398,523	1,396,918	1,397,925	1,508,548	8%
Benefits	431,755	257,595	480,176	503,006	5%
Professional / contractual services	120,503	121,619	112,998	118,195	5%
Materials / supplies	399,385	328,029	282,185	299,366	6%
Interfund charges	29,245	30,304	29,067	31,997	10%
	<u>2,379,411</u>	<u>2,134,466</u>	<u>2,302,351</u>	<u>2,461,112</u>	7%
<b>FTE Summary:</b>					
Regular (full & part time)	25.75	25.75	25.00	25.00	0%
Casual & Temp.	3.96	3.94	2.84	3.94	39%
	<u>29.71</u>	<u>29.69</u>	<u>27.84</u>	<u>28.94</u>	4%

### Budget Overview

Mesa Public Library operations were affected by an extensive HVAC renovation project in FY2019. Library services were reduced and relocated for approximately three months. Staffing was reduced during this time, as shown in the FY2019 budget, and the FY2020 budget moves staffing levels back toward the previous level. The budget reflects the continued need to provide high quality programs. Budgetary challenges include inflationary increases related to digital service subscriptions and the rising cost of continually obtaining timely library collections for patrons.



## CSD - LIBRARY PROGRAM

### Program Purpose

The purpose of the Library Division is to provide informational, recreational, educational and research services, helping community members connect to each other and to the greater world of ideas.



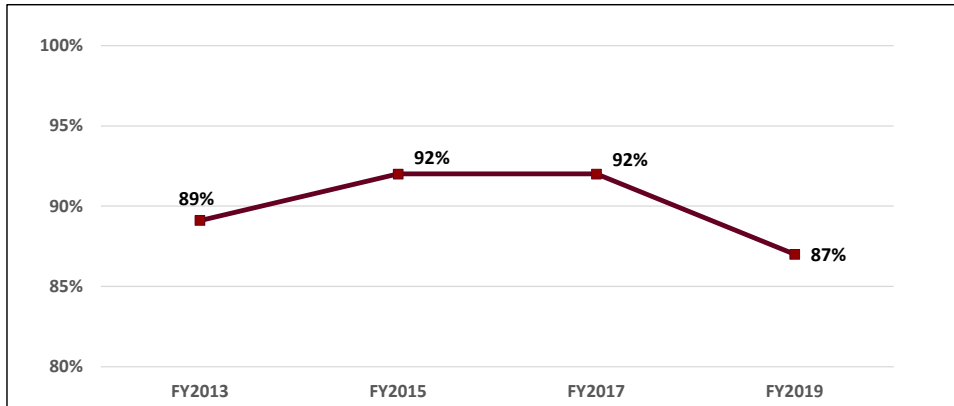
### Significant Accomplishments - FY2018

- The staff engaged in an extensive planning process for the HVAC renovation project, which required the closure of the Mesa Public Library for a four-month period at the beginning of FY2019. Cross-functional teams planned for moving library operations out of Mesa Public Library to other county facilities and locations. The library successfully met their goals of maintaining excellent customer service and quality library programs during the closure.
- The library streamlined its staffing model for greater efficiency and service desk coverage. It also engaged in planning for the reorganization of library services into two major components: operational services and public services. Planning included developing a one-point-of-service model to ensure that wherever a patron goes for help, they will be helped most of the time. The goal of these organizational changes are to: 1) improve customer service and, 2) increase the library's capacity for proactive outreach and the development of collaborative community-centered programs.
- The library launched two new early literacy initiatives: 1,000 Books before Kindergarten and Cover to Cover (a reading club in collaboration with the Los Alamos Schools). Both programs were well received by the community. During FY2018, 165 children were signed up for 1,000 Books. Participants agreed to read to their newborns, infants and/or toddlers with the goal of reading 1,000 books before kindergarten. Seventeen children reached the 500 book milestone by the end of the year and three children met the 1,000 book milestone by year end. Several Cover to Cover events were held at the library with a total attendance of 73 for these events. In addition, school librarians reported that 46 students attended weekly book club meetings in the schools.
- The library saw a 15 percent increase in middle school participation in the library's teen advisory group (the library's standard for teen programming for the past decade).
- Digital circulation increased by 32 percent.
- The library piloted an inter-generational maker program.
- All staff completed required training on Executime and the new Munis financial system.
- A new fire alarm system was installed at Mesa Public Library.

**Performance Measures**

Priority	Strategic Focus Area	Goal	Performance Measures	FY2013	FY2015	FY2017	FY2019
Quality Governance	Operational Excellence	Maintain Quality Essential Services	% of Residents Rating Library Services as "Good" or "Excellent".	89%	92%	92%	87%

**Los Alamos County Residents Rate Library Services**

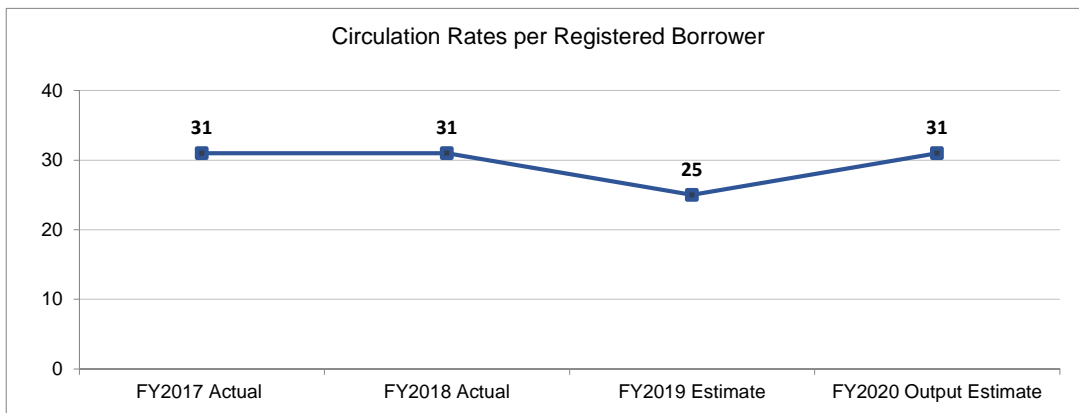


**Performance Measures**

Priority	Strategic Focus Area	Goal	Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Estimate	FY2020 Output Estimate
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Number of Library Visits.	337,682	314,994	226,396*	314,994
			Circulation Rate per Registered Borrower.	31	31	25**	31

\*Due to the closure of Mesa Public Library during the HVAC renovation, we are estimating a drop in library visits of 28 percent.

\*\* Due to the closure of Mesa Public Library during the HVAC renovation we are estimating a drop in circulation of 18 percent.





## CSD - PARKS, RECREATION, & OPEN SPACE ADMINISTRATION

### PROS Division Mission

PROS Administration has been reorganized into other CSD divisions to better reflect costs under the programs they support as well as allow administrative functions to fall under a department-wide CSD Centralized Administration division.

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance FY2020 vs FY2019
<b>Expenditures by Type:</b>					
Salaries	0	0	356,355	0	-100%
Benefits	0	0	148,095	0	-100%
Professional / contractual services	0	0	13,680	0	-100%
Materials / supplies	0	0	16,700	0	-100%
Interfund charges	0	0	14,628	0	-100%
	<u>0</u>	<u>0</u>	<u>549,458</u>	<u>0</u>	-100%
<b>FTE Summary:</b>					
Regular (full & part time)	0.00	0.00	6.25	<u>0.00</u>	-100%

### PROS ADMIN FY2019 BUDGET REALIGNMENT FOR FY2020 BUDGET

For purposes of comparison in reviewing the FY2020 budget tables, the information below shows where the PROS Admin budget would be reflected if the FY2020 reorganization had occurred in FY2019.

Expenditures by Type:	FY2019 BUDGET	move to CSD ADMIN	move to AQUATICS	move to REC PROG	move to GOLF/ICE
Salaries	356,355	134,691	29,665	143,982	48,017
Benefits	148,095	36,157	21,873	66,349	23,716
Professional / contractual services	13,680		10,680	3,000	
Materials / supplies	16,700	5,950	7,000	3,750	
Interfund charges	14,628	7,259		7,369	
	<b>549,458</b>	<b>184,057</b>	<b>69,218</b>	<b>224,450</b>	<b>71,733</b>

## COMMUNITY SERVICES DEPARTMENT - PARKS AND OPEN SPACE

### Parks Program Mission

The Parks Program strives for continuous improvement through the promotion of safety and quality Parks infrastructure via reliable and consistent maintenance, and continually improves the aesthetics of parks in Los Alamos County.

### Parks Program Mission

The Open Space and Trails Program strives for active stewardship of Los Alamos County natural areas and to identify a contiguous open space system that is managed in a consistent manner and that provides corridors for outdoor recreation, wildlife movement, ecosystem processes, and wildland fuel management.

### Program Budgets

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance FY2020 vs FY2019
<b>Expenditures by Program:</b>					
Parks	2,033,237	2,088,784	1,956,857	2,214,841	13%
Open Space	0	0	127,541	271,076	113%
Parks Maintenance Proj-GF	80,223	108,159	35,000	0	-100%
Small Capital Maint Proj-CIP	246,780	31,146	57,000	57,000	0%
Cemetery	19,017	39,342	37,800	37,800	0%
	<u>2,379,257</u>	<u>2,267,432</u>	<u>2,214,198</u>	<u>2,580,717</u>	17%
<b>Expenditures by Fund:</b>					
General	2,132,477	2,236,286	2,157,198	2,523,717	17%
Capital Improvement Fund	246,780	31,146	57,000	57,000	0%
	<u>2,379,257</u>	<u>2,267,432</u>	<u>2,214,198</u>	<u>2,580,717</u>	17%
<b>Expenditures by Type:</b>					
Salaries	985,792	931,370	985,252	1,114,172	13%
Benefits	390,477	366,531	403,608	436,714	8%
Professional / contractual services	317,654	154,586	125,905	119,204	-5%
Materials / supplies	208,888	255,321	163,870	210,557	28%
Interfund charges	471,527	556,766	534,223	698,730	31%
Capital outlay	2,417	0	0	0	N/A
Fiscal charges	2,502	2,857	1,340	1,340	0%
	<u>2,379,257</u>	<u>2,267,432</u>	<u>2,214,198</u>	<u>2,580,717</u>	17%
<b>FTE Summary:</b>					
Regular (full & part time)	20.00	20.00	19.00	20.00	5%
Casual, Student, & Temp.	3.08	2.42	2.28	2.28	0%
	<u>23.08</u>	<u>22.42</u>	<u>21.28</u>	<u>22.28</u>	5%

### Parks Budget Overview

The Parks Program budget accomplishes a level of service that will continue to provide a high quality parks system focused on safety, usability, and continual improvement. Budget funds will support beautification projects and undertake cooperative projects with the community. Playgrounds and tot lots remain a priority as staff works through the list of existing playgrounds, making renovations as appropriate, and plans and constructs new age-appropriate playlots.

### Open Space & Trails Budget Overview

The Open Space & Trails budget accomplishes a level of service that provides a high quality trail system focused on safety, usability, and continual improvement. The Open Space and Trails Program continues to focus on safety issues with a limited crew.

Budget funds will support wayfinding system efforts. The new wayfinding system will help people find their way and encourage visitors to discover our open space assets. There will be renewed coordination of the volunteer cadre to improve overall safety and the quality of the trails system.

## CSD - PARKS AND OPEN SPACE

### Program Purpose

The purpose of the Parks and Open Space & Trails programs is to provide maintenance, design, and development of trails, open space and outdoor recreational facilities, including the perpetual care of Guaje Pines Cemetery, horse stables, public garden, public landscaped areas, etc., so the public may have a safe and enjoyable outdoor recreational experience.



### Significant Accomplishments - FY2018

#### **Parks Program**

- The Parks, Recreation and Open Space Division received a Parks Design Award from the New Mexico Recreation and Park Association for the White Rock Visitor Center Demonstration Garden.
- Rehabilitated the 37th Street tot lot
- Built a columbarium at Guaje Pines Cemetery
- Moved an Ashley Pond sculpture to the columbarium site
- Built solar holiday trees for the Ashley Pond light display
- Installed a cattle guard at the cemetery to keep feral cattle out
- Installed a sound booth platform with railing that doubles as an ADA picnic area near the Ashley Pond stage
- Rehabilitated restrooms at Overlook Park, with a new roof, stalls, paint, and drinking fountain
- Installed wind sculptures at Mesa Public Library near the skate park
- Built raised planters for vegetables at the Senior Center in White Rock

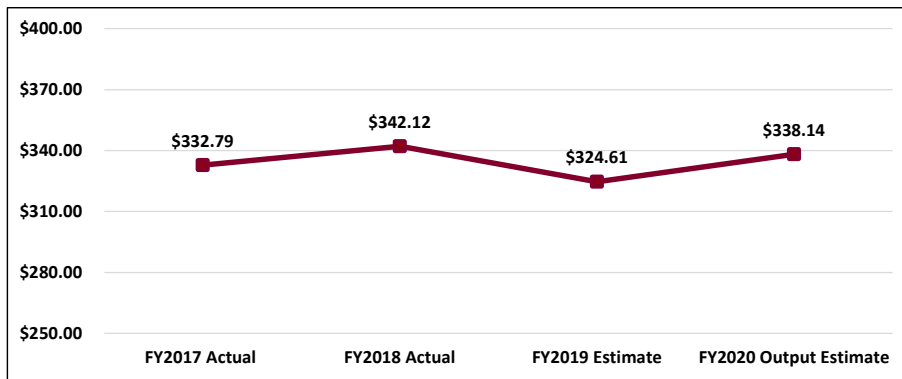
#### **Open Space & Trails Program:**

- Open Space Specialist Eric Peterson received the Ed Chismar Young Professional of the Year award from the New Mexico Recreation and Park Association for demonstrating outstanding efforts to forward parks and recreation through educating and activating the public in the community, state, and country.
- More than 50 Earth Day volunteers helped remove invasive Siberian Elm trees, gather trash scattered by bears, and help restore a short cut trail that was causing erosion issues at La Mesa Trail.
- Los Alamos County Open Space collaborated with Los Alamos Nature Center volunteers to pull old fencing out of Acid Canyon. About a half mile of fencing was removed and recycled.
- Constructed Camp May trailhead kiosk

**Performance Measures**

Priority	Strategic Focus Area	Goal	Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Estimate	FY2020 Output Estimate
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	Total Expenditures per Acre	\$332.79	\$342.12	\$324.61	\$338.14

**Expenditure Costs Per Acre for Parks**



## COMMUNITY SERVICES DEPARTMENT - RECREATION PROGRAMMING

### Recreation Program Mission

The Recreation Facilities & Programs provides a variety of recreational opportunities for the citizens and visitors of Los Alamos County.

### Recreation Program Budget

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance FY2020 vs FY2019
<b>Expenditures by Sub-Program:</b>					
Aquatic Center	1,082,556	1,096,384	1,135,163	1,264,632	11%
Golf	1,036,145	1,081,254	1,058,731	1,015,334	-4%
Rink	170,145	191,230	189,702	155,477	-18%
Recreation Programming	823,578	766,825	245,975	554,673	125%
	<u>3,112,424</u>	<u>3,135,692</u>	<u>2,629,571</u>	<u>2,990,116</u>	14%
<b>Expenditures by Fund:</b>					
General	3,111,718	3,134,114	2,626,571	2,987,116	14%
Aquatic Center Gift Fund	706	1,578	3,000	3,000	0%
	<u>3,112,424</u>	<u>3,135,692</u>	<u>2,629,571</u>	<u>2,990,116</u>	14%
<b>Expenditures by Type:</b>					
Salaries	1,607,840	1,579,820	1,228,407	1,479,012	20%
Benefits	534,761	547,677	403,345	491,478	22%
Professional / contractual services	199,584	191,125	196,571	200,251	2%
Materials / supplies	318,944	267,524	254,783	262,953	3%
Interfund charges	436,607	534,964	531,680	541,637	2%
Fiscal Charges	14,688	14,583	14,785	14,785	0%
	<u>3,112,424</u>	<u>3,135,692</u>	<u>2,629,571</u>	<u>2,990,116</u>	14%
<b>FTE Summary:</b>					
Regular (full & part time)	25.50	25.50	19.25	23.50	22%
Casual, Student, & Temp.	11.00	10.79	9.41	8.31	-12%
	<u>36.50</u>	<u>36.29</u>	<u>28.66</u>	<u>31.81</u>	11%

### Budget Overview

The Recreation Facilities & Programs budget includes Aquatics, Golf, Ice Rink, and Recreation Programming. The redistribution of the PROS Division budget impacted Recreation Programming the most and accounts for the large increase in that division's budget. As large water users, Golf and the Aquatic Center are both expecting higher utility costs in FY2020 due to upcoming water rate increases. The increase in FTE count is due to the redistribution of the PROS Division.



# CSD - RECREATION PROGRAMMING

## Program Purpose

The Recreation Facilities & Programs provides a variety of high quality indoor and outdoor recreational opportunities for citizens and visitors of Los Alamos County so that they can have safe, enjoyable recreational experiences that improve their mental and physical health.

Recreation Facilities & Programs encompasses the Los Alamos Golf Course, Larry R. Walkup Aquatic Center, the Los Alamos County Ice Rink, and Recreation Programming. These divisions run programs, lessons, and community events for residents and tourists to enjoy.



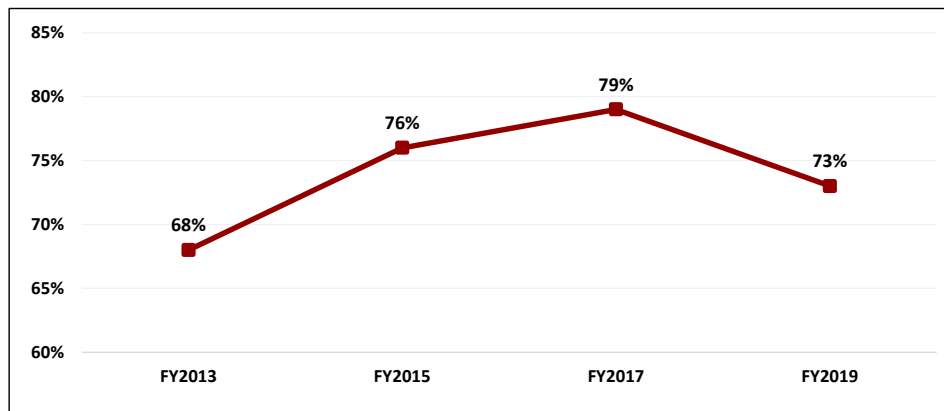
**Significant Accomplishments - FY2018**

- The Walkup Aquatic Center celebrated its 30th year in service.
- A total of 1,046 students enrolled in swimming lessons, resulting in 6,212 lessons covering water safety knowledge and swimming skills for life.
- National swim teams from Canada and Japan trained in the Walkup Aquatic Center.
- 850 participants searched for Easter eggs at the Eggstravaganza Easter Egg Hunt sponsored by the Los Alamos County Golf Course and New Beginnings Fellowship.
- Safety Town participation grew from 60 to 100 participants in FY2018.
- The Los Alamos Collegiate Winter Classic hockey tournament was initiated at the Los Alamos Ice Rink, with competition from multiple states.
- The Los Alamos County Golf Course hosted a district high school cross country match.
- As an extension of the 43rd Annual Los Alamos Triathlon, the first Los Alamos Junior Triathlon was held in July.

**Performance Measures**

Priority	Strategic Focus Area	Goal	Performance Measures	FY2013	FY2015	FY2017	FY2019
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Percent of Residents Who Rated Recreation Programs, Events, and Activities either "Good" or "Excellent".	68%	76%	79%	73%

**Residents' Rating of Recreation Programs**



Priority	Strategic Focus Area	Goal	Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Estimate	FY2020 Output Estimate
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Number of rounds of Golf.	19,805	17,370	17,000	17,000
			Number of Aquatics Center visitors for all purposes.	137,000	172,527	164,543	165,000
			Number of Ice Rink visitors for all purposes.	25,000	24,258	24,000	24,000
			Number of recreation program participants.	21,000	22,877	23,751	23,000

**Performance Measures Narrative and Analysis**

Satisfaction rates remain steady from FY2013 which can be attributed to staff efforts in providing excellent customer service and increased community collaboration.



## COMMUNITY SERVICES DEPARTMENT - SOCIAL SERVICES

### Social Services Budget

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance FY2020 vs FY2019
<b>Expenditures by Fund:</b>					
General	1,778,592	1,676,448	1,828,662	2,509,335	37%
Capital Improvement Fund	0	0	0	140,000	100%
State Grants-DWI Fund	71,261	83,875	86,500	111,259	29%
Health Care Assistance	2,076,788	2,154,640	2,345,621	2,703,334	15%
	<u>3,926,641</u>	<u>3,914,963</u>	<u>4,260,783</u>	<u>5,463,928</u>	28%
<b>Expenditures by Type:</b>					
Salaries	199,256	186,233	188,325	214,186	14%
Benefits	83,116	77,754	76,660	88,346	15%
Professional / contractual services	3,597,953	3,582,708	3,899,468	5,051,031	30%
Materials / supplies	3,678	5,433	18,674	20,750	11%
Interfund charges	42,638	62,836	77,656	89,615	15%
	<u>3,926,641</u>	<u>3,914,964</u>	<u>4,260,783</u>	<u>5,463,928</u>	28%
<b>FTE Summary:</b>					
Regular (full & part time)	3.00	3.00	2.95	2.95	0%

### Budget Overview

**Health Care Assistance Program.** These funds cover quarterly payments to the State for Safety Net Care Pool and County Share Medicaid. Also, staff contracts with local providers to render behavioral health services for residents not already covered under Medicaid, and for additional medical and dental services for detainees.

**Case Coordination.** These funds address the need for an increased support network for low-income residents across the County, especially for young families and older adults.

**Community Health Council & Other Coordination.** Funds are budgeted to coordinate the Los Alamos Community Health Council, and regular collaboration with NM Department of Health staff, to hold regular interactive meetings of local stakeholders. The budget also supports residents with navigating and accessing health related programs and services, such as Medicaid, Medicare, and Affordable Care Act enrollment.

**Programs supported by the County are listed below including direct costs and indirect costs.**

**Direct amounts** include payments made by the County to a community agency contract.

**Indirect amounts** (which are not entirely located in this department/division) include building maintenance, utilities, use of premises, some limited custodial, etc.

	FY2018 Actual	FY2019 Budget	FY2020 Estimated Direct Costs	FY2020 Estimated Indirect Costs	FY2020 Estimated Total Costs
<b>Social Services Programs</b>					
Senior Services	414,075	422,356	430,803	503,132	933,935
Teen Center Operations	282,182	294,041	294,041	207,051	501,092
Youth Activity Centers	175,839	181,114	186,547	143,450	329,997
Family and Parent Education	78,074	80,416	82,828	-	82,828
Public Health Office Lease	52,944	52,653	55,286	-	55,286
LAPS School Prevention Specialist	47,733	65,000	65,000	-	65,000
Juvenile Justice	186,183	388,433	337,548	-	337,548
Family Resource (elementary age)	46,706	49,900	49,900	-	49,900
Home-Based Senior Services	55,522	55,441	55,441	-	55,441
<b>Total</b>	<b>1,339,258</b>	<b>1,589,354</b>	<b>1,557,394</b>	<b>853,633</b>	<b>2,411,027</b>

**Budget Overview**

The Social Services contracts provide a comprehensive parent education and family development program; recreational, educational, physical, transportation, meals, and social services to older adults through the operation of two senior centers; ongoing coordination, development, administration, and evaluation of juvenile services and programs; professional services related to substance abuse and suicide prevention within the schools; operation of two youth activity centers, including the renovated center in White Rock; and, operation of a teen center, providing a myriad of programs for teens as well as a place for teens to recreate and relax. Also provided for is the case coordination and management for home-based services for older and frail adults and early intervention for families with younger children.

## CSD - SOCIAL SERVICES PROGRAM

### Program Purpose

The Social Services Division administers the Health Care Assistance Program (HCAP), provides case coordination to assist residents with health and human services related needs, coordinates the DWI Planning Council and the Los Alamos Community Health Council (LACHC), and manages several contracts with service providers who deliver social services throughout the Los Alamos Community.



### **Significant Accomplishments - FY2018**

The Social Services Division administers the Health Care Assistance Program (HCAP), providing coverage for those who meet income and residency requirements and are not already covered under Medicaid or Medicare to include behavioral health and indigent burial services. Additionally, detainees receive medical and dental services. The division provides case coordination to assist residents with accessing health related programs and services.

The division coordinates the work of the local DWI Planning Council working closely with State and County courts, Atomic City Transit, LAPD, NM Department of Finance and Administration and NM Department of Transportation. The DWI Planning Council meets monthly to discuss ways in which to reduce incidents of DWI and to promote the prevention of substance misuse.

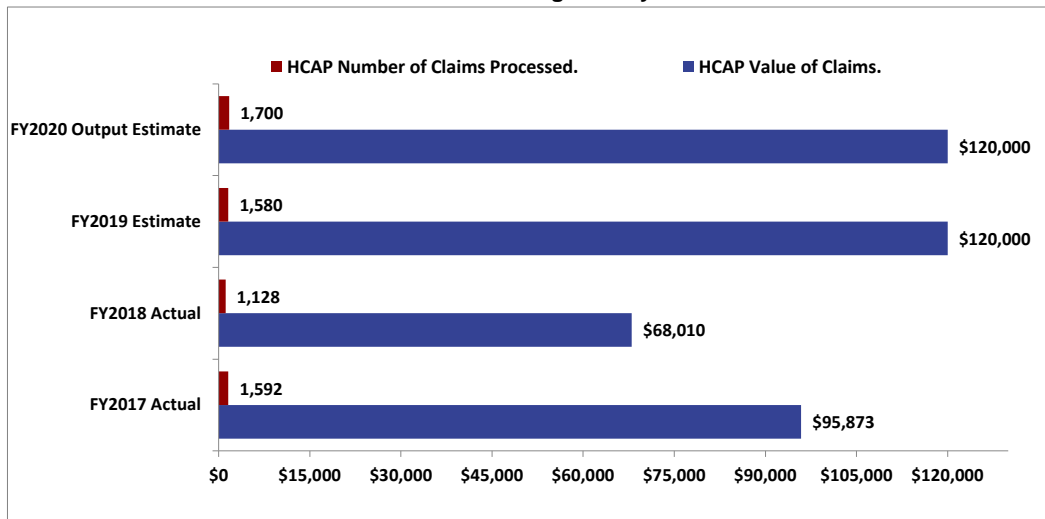
The Division continues to manage several contracts with not-for-profit agencies who deliver social services throughout the Los Alamos Community. Highlights from these agencies include:

- **Family Strengths Network:** FSN continues to experience high participation and volunteer hours. The Beth Ladino Library circulates an average of 40 books per month and the toy library circulates almost 400 toys per month. New programs and services include Fire Safety Day, Healthy Relationships, a fall and spring clothing swap, and a Holistic Health Fair. The director chairs a monthly BabyNet meeting, supporting the development of healthy, resilient, and connected families in expectant through early childhood stages.
- **Youth Activities Centers:** Los Alamos Family Council oversees the operation of two youth centers in Los Alamos and White Rock. A few notable programming activities include partnering with Los Alamos Historical Society to deliver Adventures in History sessions; the creation of a monthly parent newsletter; a Facebook page launch ([www.facebook.com/LosAlamosYAC](http://www.facebook.com/LosAlamosYAC)); and the Hawk Hangout, a Friday night middle school student only event during the summer concert series.
- **Juvenile Justice Advisory Board:** JJAB has both family and Youth Resource Specialist programs to provide case management and community support services to elementary, middle, and high schools. JJAB continues to work with collaborating entities such as LAPS, YMCA Teen Center, FSN, and UNM-LA. Additionally JJAB remains active participants in community events providing outreach and informational booths at the first annual Los Alamos Pride Festival, LANL's Mental Health Expo, Safety Town, and elementary school open houses.
- **Los Alamos Public Schools:** LAPS engages in a spectrum of prevention activities that are provided by school staff and community partners to include six focus areas of the Healthy Schools Initiative strategic prevention plan. Work has been expanded to support well-being and resources for students K-12 with an additional part-time Prevention Specialist. A notable achievement includes strengthening parental and community awareness and engagement through RAPS (Risk and Resiliency Assessment Project for Students) which provides a model for youth leadership development and an opportunity for teens to analyze and act upon data from the YRRS (Youth Risk and Resiliency Survey).
- **Los Alamos Teen Center:** Operated by the Family YMCA, LATC continues to offer successful programming hosting an art therapist for arts & resiliency and the development of emotional release and coping strategies; Youth Mobilizers/Teen Council meetings offering a field trip to Meow Wolf; organization of the Blacklight MasqueRave Dance; and midnight movies as an extension of Safe Prom events. Partnerships continue with the DWI Planning Council and Community Services Department for the annual Senior Appreciation Night activities. LATC understands the value in providing teens a safe and enjoyable place for downtime and de-stress activities.
- **Seniors Centers:** The Los Alamos Retired and Seniors Organization (LARSO) operates two centers in Los Alamos and White Rock. Some notable and collaborative special events included lunchtime talks from LAPD entitled Don't Get Scammed and Crisis Intervention; Be a Santa to a Senior Program; NMMC students provided oral cancer screenings; installation of an electronic billboard; and the Day Out program hosted youngsters from local preschools. The popular transportation program continues to be in high demand, providing about 2,500 rides per month.

**Performance Measures**

Priority	Strategic Focus Area	Goal	Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Estimate	FY2020 Output Estimate
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Number of Adult and Youth Visits to Family Strengths Network.	7,900	8,159	7,900	8,000
			Number of Youth Served by the JJAB.	11,445	4,768	11,500	11,600
			Number of Youth Visits to the Youth Activity Centers.	13,037	11,925	12,500	12,750
			Number of Teen Visits to the Teen Center.	19,399	28,529	25,000	25,200
			Number of Meals Provided to Seniors.	29,622	31,382	30,000	30,500
			Number of Vehicle Trips Provided to Seniors.	10,798	9,598	12,000	12,250
			HCAP Number of Claims Processed.	1,592	1,128	1,580	1,700
			HCAP Value of Claims.	\$95,873	\$68,010	\$120,000	\$120,000

**HCAP Claims and Program Payments**



**Performance Measures Narrative and Analysis**

The Social Services Division administrates the Health Care Assistance Program (HCAP), provides case coordination to assist residents and manages several contracts with non-for-profit agencies who deliver social services throughout the Los Alamos Community. As indicated from the performance measures, our program attendance has remained high. This is attributed to the many great program providers that we work with.

## COMMUNITY SERVICES DEPARTMENT - CULTURAL SERVICES

### Cultural Services Program Budget

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance FY2020 vs FY2019
<b>Expenditures by Program:</b>					
Cultural Services	468,439	470,894	516,745	514,354	0%
Art in Public Places	50,554	69,948	0	0	0%
	518,993	540,842	516,745	514,354	
<b>Expenditures by Fund:</b>					
General	468,439	470,894	516,745	514,354	0%
Capital Improvement Fund	50,554	69,948	0	0	0%
	518,993	540,842	516,745	514,354	
<b>Expenditures by Type:</b>					
Professional / contractual services	518,993	540,842	516,745	514,354	0%

### Budget Overview

The Cultural Services contracts provide a number of benefits to the community that enhance the quality of life and provide the community opportunities to attend free or low-cost cultural activities, such as musical or theatrical performances. The Los Alamos Historical Society provides a strong connection with the history of Los Alamos and the Manhattan Project through exhibits and displays at the history museum, free history-related-lectures and programs. The Nature Center promotes life-long learning and enjoyment of the outdoor environment through nature-related programs and events, including interesting and educational planetarium programs. The Art Center provides a space for individuals to develop their artistic talents and learn new skills using a wide variety of art mediums, including summer youth art camps. The free art gallery provides rotating exhibits for art enthusiasts of all ages. The Arts Council sponsors a wide variety of free musical and theatrical lunch-time performances. The Cooperative Extension Service furnishes free research-based information regarding horticulture, water conservation, health awareness, and home economics, as well as food safety and nutrition. Numerous free, community-wide, and family friendly events, festivals, and weekly summer concerts are funded through Cultural Services Contracts.

**Programs supported by the County are listed below including direct costs and indirect costs.**

**Direct amounts** include payments made by the County to a community agency contract.

**Indirect amounts** (which are not entirely located in this department/division) include building maintenance, utilities, use of premises, some limited custodial, etc.

	FY2018 Actual	FY2019 Adopted Budget	FY 2020 Estimated Direct Costs	FY 2020 Estimated Indirect Costs	FY 2020 Estimated Total Costs
<b>Cultural Services Programs</b>					
Performing Arts	9,547	9,547	10,128	8,919	19,047
Art Center	10,900	10,900	10,900	161,651	172,551
Concert Series	63,840	68,400	68,400	0	68,400
Cooperative Extension	76,142	92,202	93,202	12,757	105,959
History Museum/Education	138,014	151,808	151,808	234,832	386,640
Nature Center	172,451	183,888	179,916	114,026	293,942
<b>Total</b>	<b>470,894</b>	<b>516,745</b>	<b>514,354</b>	<b>532,185</b>	<b>1,046,539</b>

NOTE: The Indirect Cost for the Arts Council, Art Center at Fuller Lodge and the Historical Society does not include Major Facilities charges for Fuller Lodge



## CSD - CULTURAL SERVICES PROGRAM

### Program Purpose

Entertaining, educational, and high-quality cultural and recreational programs are provided to the community through contractual relationships with local service providers. Several of these providers occupy County-owned facilities and make use of a substantial amount of volunteer time and effort to minimize their operating expenses.



### **Significant Accomplishments - FY2018**

In FY2018, the Los Alamos Arts Council attempted to expand awareness of its art and music offerings. The organization offered many successful music performances, including its Mother's Day High Tea, its Evening Concert Series, and its Brown Bag Performances. The Arts Council's collaborative group, Arts Forum, grew its membership to 17 permanent organizations representing nearly all of the arts presenting organizations in Los Alamos.

Visitors from 30 countries, all 50 U.S. states, and 852 unique cities stopped in at the Nature Center in FY2018. A big attraction for these visitors is the Rotary Tree House which was constructed during the year. Another successful attraction is the planetarium with its new projector and 360-degree sponsor messages filmed with a newly donated camera. A grant was received in support of the Passport to the Pajarito Plateau program from the Kate Svitek Memorial Foundation. The program encourages people to get out onto the trails by giving them passports to "stamp" at various locations before returning them to the Nature Center for prizes.

During FY2018, the Historical Society began providing weekly content for the Los Alamos Daily Post. The articles included event information as well as stories from Los Alamos history, such as a short biography of Manhattan Project mathematician Stanislaw Ulam. The Historical Society generated \$32,000 through the History is Here campaign. Those funds are earmarked for capital improvements on historic buildings or will be funneled into the Historical Society's endowment to support the organization long-term. A seven-week volunteer training was conducted with about 15 participants ranging in age from 26 to 75. Additionally, the Historical Society received its largest sponsorship to date with a \$15,000 sponsorship from the Mars Corp. for the "Nobel Heroes by Peter Badge" exhibit.

The horticulture agent for the Cooperative Extension Office made over 1,951 one-on-one consultations during FY2018 related to urban horticulture, including water conservation and integrated pest management (insects, disease, wildlife damage and weeds.) Los Alamos Master Gardeners Association members have successfully completed the NMSU Cooperative Extension Service Master Gardener Volunteer training. Master Gardener volunteers contributed 829 hours of work to community projects for a total value of \$14,508. Efforts included continued maintenance of the Los Alamos Demonstration Garden, which is home to more than 500 trees, shrubs and perennial plants that have selected for their adaptation to our local environment. The Cooperative Extension Office also coordinated efforts to install interpretive signage at the Demonstration Garden.

The Fuller Lodge Art Center offered 276 art classes and interest groups in FY2018. The Art Center has a well established scholarship process and has never denied a scholarship request. In FY2018, the center provided 39 scholarships for Art Center programs. Additionally, another 16 citizens participated in a new program in which volunteer hours can be redeemed for classes. The Fuller Lodge Gallery Shop got a makeover with new furniture and a new point of sales system. Computerized class sales function was improved so that shop workers can serve customers more quickly and efficiently. The Gallery Shop supports an average of 100 artists at a time.



**Performance Measures**

Priority	Strategic Focus Area	Goal	Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Estimate	FY2020 Output Estimate
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Number of Participants Served Through Historical Society Programs.	39,193	23,681	28,410	30,000
			Number of Participants Served Through the Fuller Lodge Art Center Programs.	35,030	35,938	37,554	35,500
			Number of Participants Served Through Arts Council Programs.	11,403	9,105	10,000	12,500
			Number of Participants Served Through Nature Center Programs.	38,975	38,916	39,602	38,500
			Number of Participants Served by the NMSU Cooperative Extension Program.	6,892	5,958	7,038	7,000

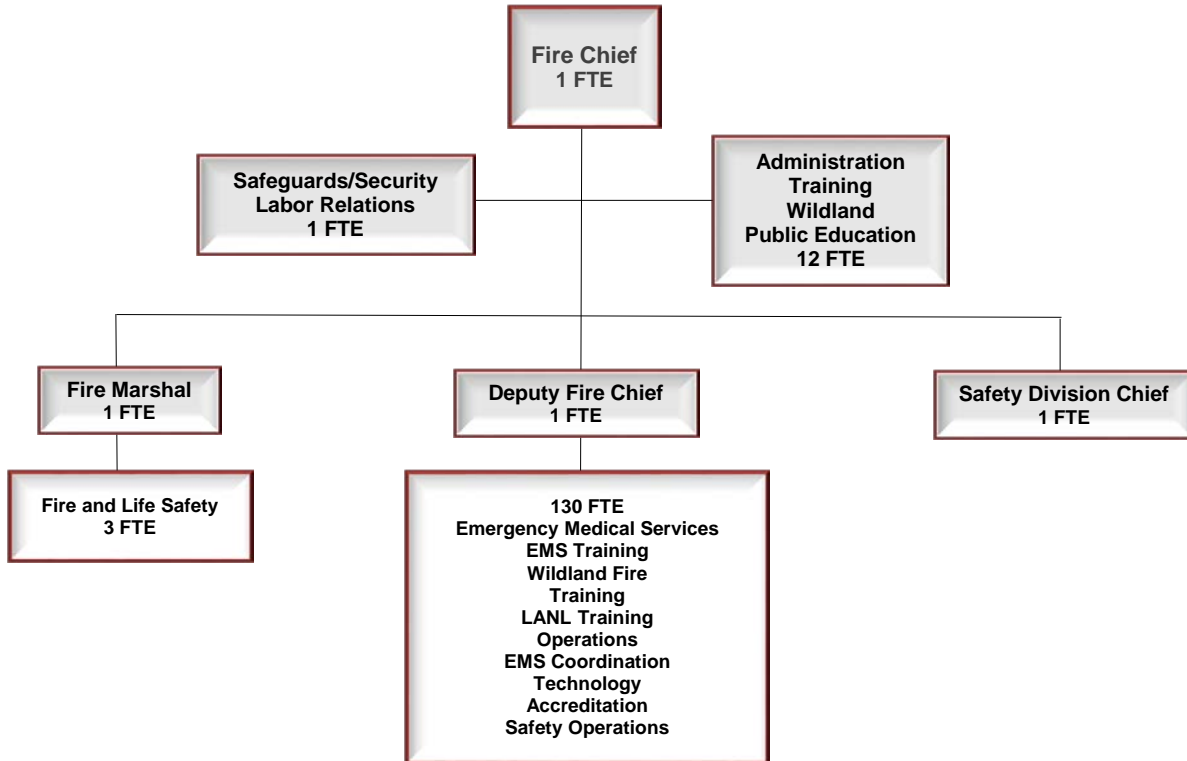
**Performance Measures Narrative and Analysis**

Entertaining, educational, and high-quality cultural and recreational programs are provided to the community through contractual relationships with service providers. Several of these organizations occupy County-owned facilities and make use of a substantial amount of volunteer time and effort to minimize their operating expenses. The combined number of volunteer hours for the cultural service providers totaled nearly 20,000 during FY2018. While some fluctuations in participant numbers can be noted above, each service provider conducts a variety of programs and services. Some programs are hits and scheduled to be repeated while others may not generate the participation that was anticipated.

### FY2020 Budget Options Adopted - Community Services Department

Ref #	CMO Rank	Dept	Division	Amount	Short Description	Detailed Notes	Recurring/One-Time	Fund
19	B	CSD	Open Space	\$ 20,000	Quad and tracks for trail building and maintenance	Equipment for trail maintenance and cross country skiing building at the golf course	O-T	General Fund
26	B	CSD	Social Services	\$ 80,000	Public Health Office	To establish fully funded Public Health Office	R	General Fund
27	B	CSD	Open Space	\$ 35,000	Open Space improvements	Improve trail signage, paths, and kiosks.	R	General Fund
28	B	CSD	Open Space	\$ 79,802	Parks Maintenance Construction Specialist III	Addition of one FTE, Parks Maintenance Construction Specialist III to build and maintain trails.	R	General Fund
29	B	CSD	Library	\$ 15,000	Replace A/V System	Replace damaged and obsolete audio/visual system in library meeting rooms.	O-T	General Fund
35	C	CSD	Social Services	\$ 72,950	resource specialist program funding	Funding was reduced by CYFD/JJAC by \$72,950 for FY20. This equates to the loss of Resource Specialists which equates to 80 youth/families not receiving case management services.	R	General Fund
36	C	CSD	Social Services	\$ 64,000	LAPS prevention program funding	LAPS lost funding for the schools' truancy liaison program due to state budget limitations.	R	General Fund
46	D	CSD	Social Services	\$ 400,000	Tween Center	Investigation and conceptual design for a Tween Center for grades 6 through 8.	O-T	General Fund
*	*	CSD	Social Services	\$ 55,000	Teen Center General Operating	Funding request for Teen Center for increases in general operating expenses (\$50,000) and program supplies (\$5,000). Amount proposed in RFP \$349,745.90. Amount contracted and budgeted \$294,041. Remaining allowable per contract is \$55,704.90.	O-T	General Fund

# FIRE DEPARTMENT



# FIRE DEPARTMENT

## Description

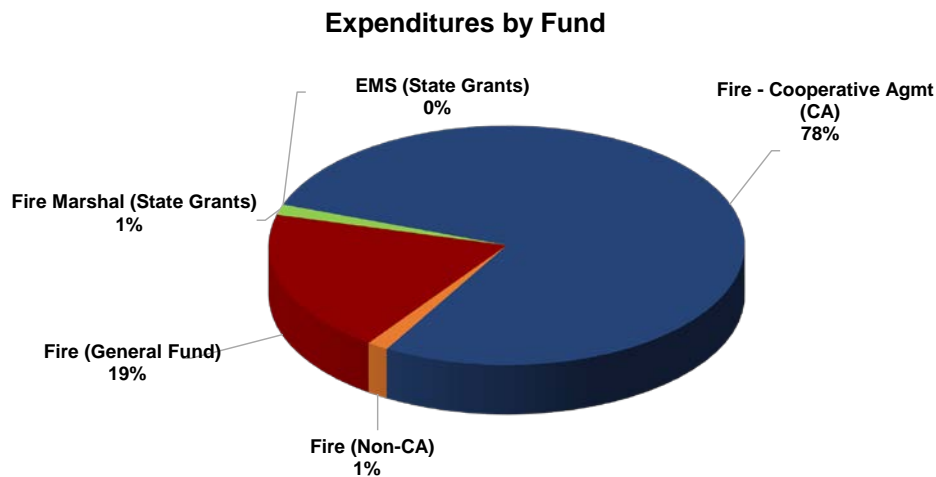
Los Alamos Fire Department (LAFD) is the third largest career fire department in the state of New Mexico. The department provides a multi-disciplined, multi-dimensional mission of fire, rescue, emergency medical, public education and life safety services to the citizens and visitors of Los Alamos County. Included in the services LAFD provides are the protection of the Los Alamos National Laboratory (LANL), a large nuclear research and development complex as per the current cooperative agreement with the Department of Energy (DOE)/National Nuclear Security Administration (NNSA), which began in October 2013 and ends in September 2023; protection of the communities of Los Alamos and White Rock; and assistance in the provision of emergency response for an extensive urban wildland interface. LAFD is the only fire department in New Mexico that has obtained international accreditation through the Commission of Fire Accreditation International. Less than 240 fire departments in the United States have successfully achieved international accreditation status. All of LAFD's emergency responders and several administrative support staff members must achieve and maintain DOE "Q" clearance. LAFD firefighters, driver/engineers, and captains are represented by Local 3279 of the International Association of Firefighters.

## Mission

Los Alamos Fire Department is proud to be entrusted with the safety and welfare of our community. We are honored to provide exceptional services for the preservation of life, the environment, and property.

## Vision

It is the vision of the Los Alamos County Fire Department to be renowned for its PRIDE and consistent demonstration of best practices and active department values in mission execution that exceeds the needs and expectations of our community.



## FIRE DEPARTMENT

### Budget Summary

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance FY2020 vs FY2019
<b>Expenditures by Fund:</b>					
Fire - Cooperative Agmt (CA)	23,627,230	23,538,335	25,364,926	26,671,207	5%
Fire (Non-CA)	0	107,860	0	496,456	N/A
Fire (General Fund)	5,011,730	5,178,291	5,207,149	6,607,149	27%
Fire Marshal (State Grants)	756,470	905,359	563,000	480,000	-15%
EMS (State Grants)	11,924	9,675	10,500	10,500	0%
	<u>29,407,354</u>	<u>29,739,519</u>	<u>31,145,575</u>	<u>34,265,312</u>	10%
<b>Expenditures by Program:</b>					
LANL Fire Cooperative Agreement	23,627,232	23,538,335	25,364,926	26,671,207	5%
Mutual Aid Deployments	0	107,860	0	362,118	N/A
Other Non-Cooperative Agreement	0	0	0	134,338	N/A
Other General Fund & State Grants	5,780,122	6,093,324	5,780,649	7,097,649	23%
	<u>29,407,354</u>	<u>29,739,519</u>	<u>31,145,575</u>	<u>34,265,312</u>	10%
<b>Expenditures by Type:</b>					
Salaries	12,054,386	11,667,436	13,107,182	13,193,121	1%
Benefits	5,457,773	5,796,580	5,903,185	6,399,236	8%
Professional / contractual services	1,008,392	1,705,928	1,583,748	1,676,040	6%
Materials / supplies	929,259	1,216,683	1,102,403	1,570,010	42%
Interfund charges	8,988,640	9,204,827	9,437,807	11,426,905	21%
Capital Outlay	968,904	148,065	11,250	0	-100%
	<u>29,407,354</u>	<u>29,739,519</u>	<u>31,145,575</u>	<u>34,265,312</u>	10%
<b>FTE Summary:</b>					
Regular (full & part time)	150.00	150.00	150.00	150.00	0%
<b>FTEs By Division:</b>					
Emergency Medical	3.00	3.00	3.00	3.00	0%
Fire Life Safety	2.00	2.00	2.00	2.00	0%
Operations	132.00	132.00	132.00	132.00	0%
Training	3.00	3.00	3.00	3.00	0%
Administration	10.00	10.00	10.00	10.00	0%
	<u>150.00</u>	<u>150.00</u>	<u>150.00</u>	<u>150.00</u>	0%

### Budget Overview

The FY2020 adopted budget will allow LAFD to deliver emergency services at the level required by our Cooperative Agreement with DOE/NNSA and the high level that is expected by Los Alamos County residents. In addition to addressing the strategic goals identified in the five year Community Driven Strategic Plan, the budget will facilitate action on the strategic and specific recommendations made in the department's fourth successful accreditation through the Commission on Fire Accreditation International. The budget will facilitate our on-going radio system updates, the purchase of personal protective equipment (PPE) for firefighter safety, continue our efforts to mitigate our forests to enhance our safety from wildfire, continue our efforts to stay up to date with our emergency medical training and equipment, remain capable of effectively responding to technical rescue incidents, and provide the necessary tools and equipment to effectively respond to a hazardous materials incident.

The budget is developed in correlation with the 10-year cooperative agreement with DOE/NNSA. This agreement started on October 1, 2013 and expires on September 30, 2023. The cooperative agreement budgets are calculated in line with the Federal fiscal year (October-September). The LAC budget is determined by applying a .25 multiplier to the current Federal fiscal year budget and a .75 multiplier to the proceeding Federal fiscal year budget. The cost share between DOE/NNSA and LAC starts in year one at an 80% DOE/NNSA cost and 20% LAC cost. Over the course of the ten years, the cost ultimately end at DOE/NNSA with a 74% cost and LAC with a 26% cost.

## LOS ALAMOS FIRE DEPARTMENT

### Program Purpose

The main purpose of the Fire Department is to maintain a state of readiness and to respond to emergency incidents throughout the Los Alamos County community, the Department of Energy and the Los Alamos National Laboratory so that life, environment, and property are preserved. The Fire Department also trains and qualifies its personnel to cope with real and potential emergency incidents throughout the Los Alamos County community, the Department of Energy and the Los Alamos National Laboratory.

### Significant Accomplishments - FY2018

- As part of the Los Alamos Fire Department's initiative for accreditation, the department developed a community driven strategic plan. The goals and outcomes will be used as part of the 2020 accreditation.
- Station 3 HVAC replacement along with a roof repair took place in 2018.
- In 2018, LAFD Wildland Division provided assistance with wildland suppression activities and responded to 13 wildfires outside of Los Alamos County.
- In 2018, LAFD provided risk reduction messages to 10,748 adults and 8,637 children throughout Los Alamos and Northern New Mexico.
- In 2018, Los Alamos Fire Department participated with our National Laboratory Partners to purchase and replace 1 Ambulance, 2 Engines, and 6 Wildland Fire Engines. The delivery will be in 2018 and 2019.
- LAFD was awarded Phase 2 of a \$400,000 grant through New Mexico Department of Homeland Security for Wildfire Mitigation and Public Outreach. This grant will be awarded in two phases, with the first phase concentrating on an Environmental Assessment, the second phase being implantation.
- Resuscitation Academy was held in September in Taos. This was a community outreach to provide high quality CPR.
- LAFD completed pilot training, FAA licensing and completed all policy necessary to implement Unmanned Aerial System (UAS - Drone) program in place.
- LAFD was awarded a grant from the Assistance to Firefighters Grant program funded through FEMA in 2017. In 2018 LAFD implemented the MDT project with 45+ devices which were placed on all LAFD response apparatus, including reserve units and Chief's staff vehicles. These devices will provide critical dispatching information, response vehicle information, and mapping capabilities.



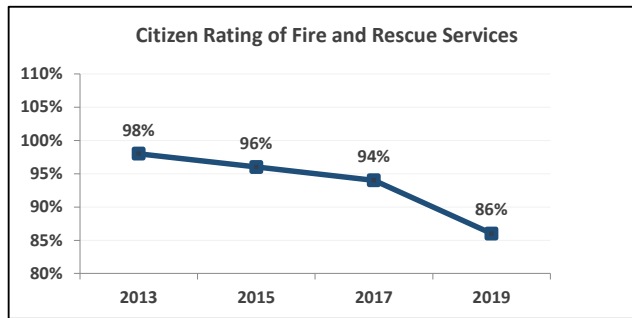
Technical Rescue Team Training



Los Alamos Fire Department Assisting with California Wildfires

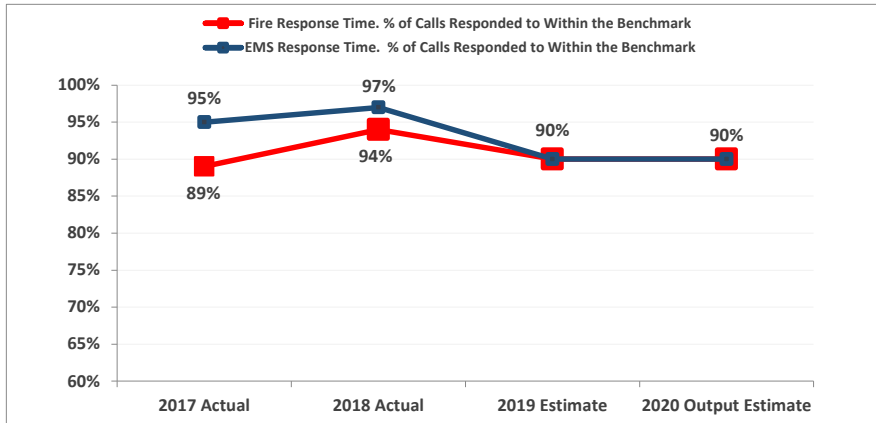
**Performance Measures**

Priority	Strategic Focus Area	Goal	Performance Measures	2013	2015	2017	2019
Quality Governance	Operational Excellence	Maintain Quality Essential Services	% of Residents Rating Fire and Rescue Services as "Good" or "Excellent".	98%	96%	94%	86%



Priority	Strategic Focus Area	Goal	Performance Measures	2017 Actual	2018 Actual	2019 Estimate	2020 Output Estimate
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	Number of Public Education Events Conducted.	104	207	100	100
			Fire Response Time. % of Calls Responded to Within the Benchmark for Response Time.	89%	94%	90%	90%
			EMS Response Time. % of Calls Responded to Within the Benchmark for Response Time.	95%	97%	90%	90%

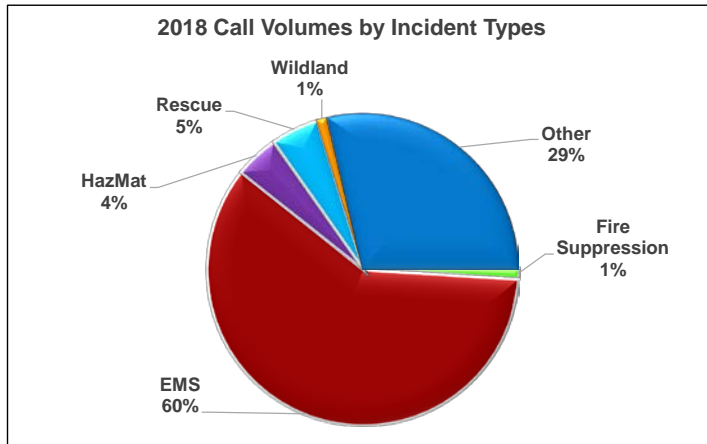
**Reponses Times for Fire and EMS Services**



**Responses by Call Type comparison 2015-2018 (included emergency and non-emergency responses)**

	2015		2016		2017		2018	
	Incidents	Units	Incidents	Units	Incidents	Units	Incidents	Units
Fire Suppression	27	187	20	138	39	247	23	107
EMS	1,270	2,831	1,377	2,801	1,455	3,125	1,422	3,068
HazMat	37	113	104	307	103	291	108	344
Rescue	28	59	114	322	130	403	117	313
Wildland	11	51	15	125	26	109	27	135
Other	468	1,750	425	1,475	470	1,504	682	2,153
<b>Total</b>	<b>1,841</b>	<b>4,991</b>	<b>2,055</b>	<b>5,168</b>	<b>2,223</b>	<b>5,679</b>	<b>2,379</b>	<b>6,120</b>

**2018 Responses by Call Types (includes emergency and non-emergency)**





### Performance Measures Narrative and Analysis

Response times report the time interval from when the LAFD emergency responders are notified by dispatch and when they arrive on the scene. The department has established additional performance objectives that align with the CFAI Accreditation Standards of Cover model by alarm type in order to measure processing, turnout, travel and total response times. The total response benchmark objective for Rural areas is 12 minutes and 20 seconds, and 7 minutes 20 seconds for suburban areas. The chart above shows that LAFD is meeting these benchmarks 88% of the time for Fire Responses and 94% of the time for EMS responses.

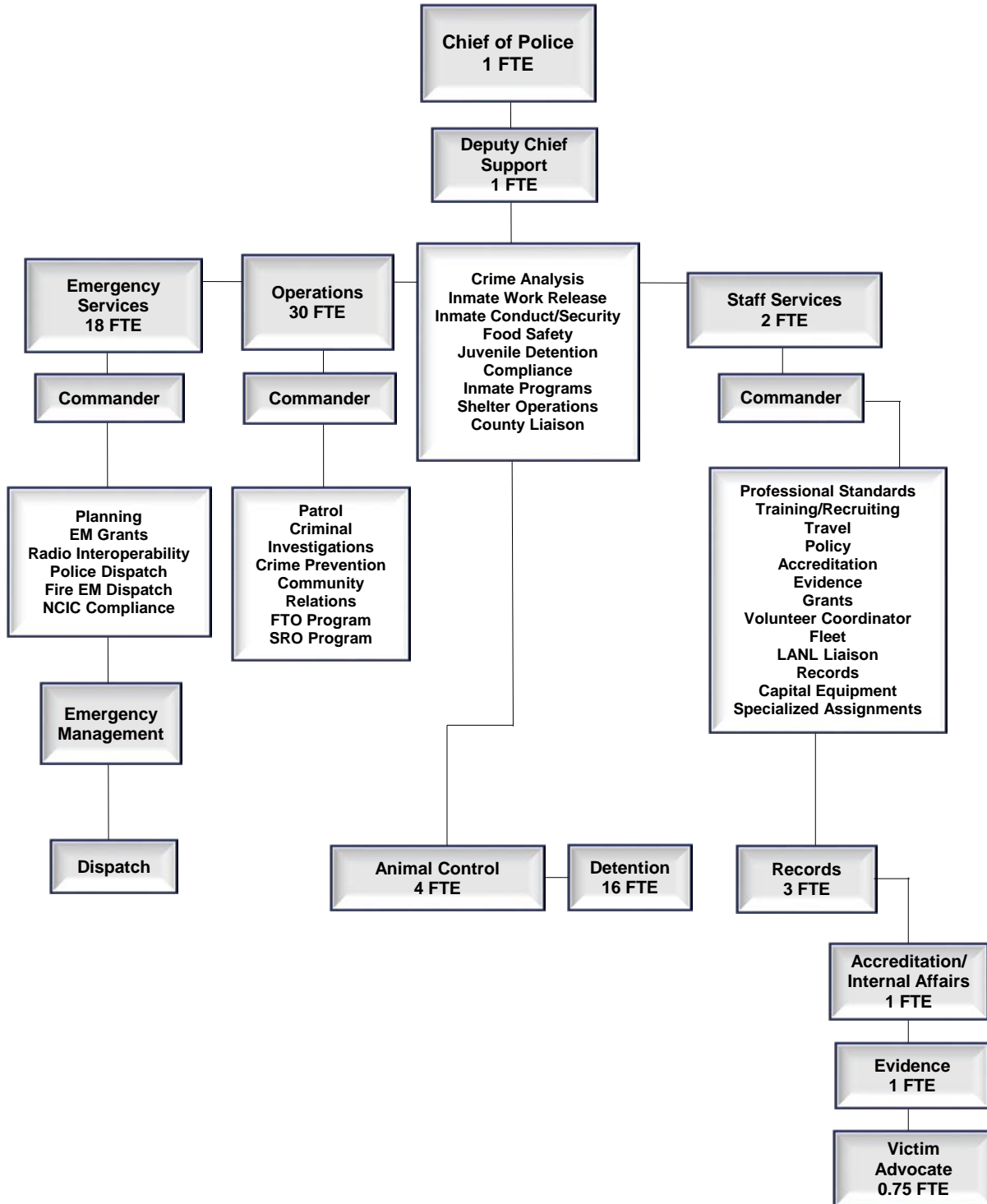
Call Volume "Hot Spots" for 2018, by hour of day

Hour of the Day	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
0	5	4	6	4	6	6	14	45
1	4	11	5	5	7	7	10	49
2	6	5	5	6	9	4	7	42
3	7	6	9	2	8	9	8	49
4	5	3	6	2	2	3	3	24
5	6	5	8	1	6	12	5	43
6	12	11	6	7	18	10	3	67
7	8	11	18	18	20	5	6	86
8	12	13	34	14	20	18	15	126
9	11	23	22	18	30	24	14	142
10	12	21	17	19	22	22	12	125
11	17	18	26	33	28	18	9	149
12	19	23	16	23	15	22	22	140
13	19	18	29	23	26	22	17	154
14	21	31	20	33	12	16	13	146
15	15	27	20	28	23	21	10	144
16	18	30	28	28	21	25	10	160
17	12	13	26	20	30	19	13	133
18	9	18	22	20	17	19	19	124
19	10	18	17	17	16	14	11	103
20	11	11	20	13	10	15	20	100
21	23	8	16	6	16	15	12	96
22	9	3	10	6	12	10	18	68
23	8	7	2	8	16	12	11	64
<b>Total</b>	<b>279</b>	<b>338</b>	<b>388</b>	<b>354</b>	<b>390</b>	<b>348</b>	<b>282</b>	<b>2,379</b>

### FY2020 Budget Options Adopted - Fire

Ref #	CMO Rank	Dept	Division	Amount	Short Description	Detailed Notes	Recurring/ One-Time	Fund
6	A	Fire	Operations	\$ 1,400,000	County share of Fire Cooperative Agreement	To match the expense in the general fund to the cooperative agreement	R	General Fund

# POLICE DEPARTMENT



# POLICE DEPARTMENT

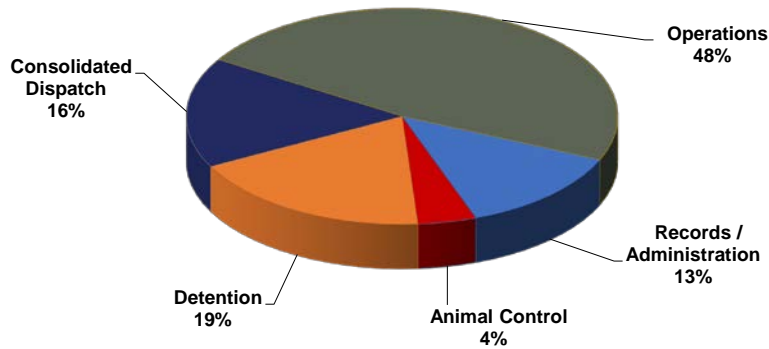
## Description

The Los Alamos Police Department is a full service law enforcement agency committed to serving the public through professional, safe, and ethical policing. The Department includes Operations (Patrol, Investigations, Community Liaison) Staff Services (LANL Liaison, Training, Evidence, Records), Support (Detention, Animal Control), and Emergency Management (Dispatch).

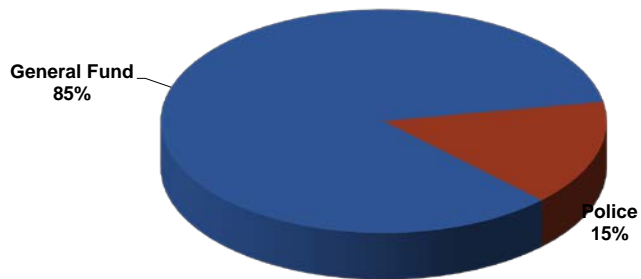
## Mission

The mission of the Los Alamos Police Department is to provide quality, proactive law enforcement services to our community that promote an atmosphere of safety and security for both our residents and visitors while protecting the rights and guarantees provided under the Constitution of the United States of America and the State of New Mexico.

### Expenditures by Program



### Expenditures as % of General Fund Budget



## POLICE DEPARTMENT

### Description

The Los Alamos Police Department is a full service law enforcement agency committed to serving the public through professional, safe, and ethical policing. The Department includes Operations (Patrol, Investigations, Community Liaison) Staff Services (LANL Liaison, Training, Evidence, Records), Support (Detention, Animal Control), and Emergency Management (Dispatch).

### Mission

The mission of the Los Alamos Police Department is to provide quality, proactive law enforcement services to our community that promote an atmosphere of safety and security for both our residents and visitors while protecting the rights and guarantees provided under the Constitution of the United State of America and the State of New Mexico.

### Department Budget

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance FY2020 vs FY2019
<b>Expenditures by Program:</b>					
Animal Control	376,381	352,805	377,686	410,599	9%
Detention	1,791,269	1,685,330	1,716,104	1,736,174	1%
Consolidated Dispatch	1,127,562	1,147,702	1,248,097	1,543,986	24%
Operations	4,673,465	4,335,240	4,347,974	4,484,463	3%
Records / Administration	1,171,394	1,120,213	995,959	1,205,645	21%
	<u>9,140,071</u>	<u>8,641,290</u>	<u>8,685,820</u>	<u>9,380,867</u>	8%
<b>Expenditures by Fund:</b>					
General	9,100,438	8,602,477	8,646,047	9,328,668	8%
State Grants	39,633	38,814	39,773	52,199	31%
	<u>9,140,071</u>	<u>8,641,290</u>	<u>8,685,820</u>	<u>9,380,867</u>	8%
<b>Expenditures by Type:</b>					
Salaries	4,983,581	5,077,807	5,090,346	5,396,201	6%
Benefits	2,161,893	2,208,833	2,346,949	2,428,961	3%
Professional / contractual services	627,050	566,796	432,891	522,285	21%
Materials / supplies	596,500	257,876	264,784	426,275	61%
Interfund charges-Other	466,230	517,696	511,077	556,145	9%
Capital outlay	304,234	11,457	39,773	51,000	28%
Fiscal charges	583	826	0	0	N/A
	<u>9,140,071</u>	<u>8,641,290</u>	<u>8,685,820</u>	<u>9,380,867</u>	8%
<b>FTE Summary:</b>					
Regular (full & part time)	73.00	74.00	74.00	77.00	4%
Limited Term	0.00	0.75	0.75	0.75	0%
	<u>73.00</u>	<u>74.75</u>	<u>74.75</u>	<u>77.75</u>	4%
<b>FTEs By Division:</b>					
Animal Control	4.00	4.00	4.00	4.00	0%
Detention	16.00	16.00	16.00	16.00	0%
Consolidated Dispatch	13.35	13.35	13.35	16.35	22%
Emergency Management	2.00	2.00	2.00	2.00	0%
Records / Administration	8.65	9.40	9.40	9.40	0%
Operations	29.00	30.00	30.00	30.00	0%
	<u>73.00</u>	<u>74.75</u>	<u>74.75</u>	<u>77.75</u>	4%

### Budget Overview

The Police Department budget is designed to sustain and enhance our existing capacity to provide professional law enforcement service to our citizens and visitors. Funding is utilized to ensure Police Department employees are properly trained, equipped, and staffed to provide safe, efficient, ethical, and professional law enforcement service. The Police Department will continue to leverage our funding with community partnership and collaboration to sustain Los Alamos as one of the safest communities in the nation.

# LOS ALAMOS POLICE DEPARTMENT

**Program Purpose**

The purpose of Los Alamos Police Department (LAPD) is to provide Police Patrol, Emergency Response, Dispatch Services, Investigations, Records Management, Emergency Management, Planning, Disaster Recovery, Detention Services, and Animal Control in accordance with Department’s Mission, Vision, and Core Beliefs.

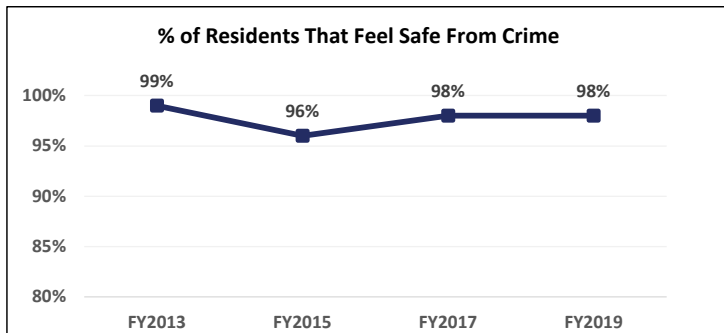
Vision Statement
To be free from crime and the fear of crime.
Core Beliefs
Professionalism, Accountability, Respect, Integrity, Teamwork, Communication

**Significant Accomplishments - FY2018**

- The Department was awarded National Accreditation through the Commission on Accreditation for Law Enforcement Agencies (CALEA).
- A total of 135 Part 1 Crimes were reported maintaining our status as one of the safest communities in the nation.
- The Detective Section sustained an outstanding clearance rate of 90% of assigned cases.
- Safety Town was held for the fourth consecutive year teaching over 100 Pre-K children basic safety strategies.

**Performance Measures**

Priority	Strategic Focus Area	Goal	Performance Measures	FY2013	FY2015	FY2017	FY2019
<b>Quality Governance</b>	Operational Excellence	Maintain Quality Essential Services	% of Residents Rating How Safe They Feel from Crime as "Always Safe" or "Usually safe".	99%	96%	98%	98%



**Performance Measures**

	2012	2013	2014	2015	2016	2017	2018
<b>PART 1 CRIME</b>							
<b>VIOLENT CRIMES</b>							
HOMICIDE	0	0	0	0	0	0	0
MANSLAUGHTER	0	0	0	0	0	0	0
RAPE	10	6	4	6	3	4	5
AGG. ROBBERY	0	1	1	0	1	2	1
AGG. ASSAULT	49	38	23	16	13	19	19
<b>TOTAL VIOLENT CRIMES</b>	<b>59</b>	<b>45</b>	<b>34</b>	<b>22</b>	<b>17</b>	<b>25</b>	<b>25</b>
<b>% CHANGE</b>	<b>44%</b>	<b>-24%</b>	<b>-24%</b>	<b>-35%</b>	<b>-23%</b>	<b>47%</b>	<b>0%</b>
<b>PROPERTY CRIMES</b>							
BURGLARY	32	18	25	20	12	11	19
LARCENY	163	130	150	134	120	88	88
AUTO THEFT	4	5	2	3	6	2	2
ARSON	3	0	2	1	2	0	1
<b>TOTAL PROPERTY CRIMES</b>	<b>202</b>	<b>153</b>	<b>179</b>	<b>158</b>	<b>140</b>	<b>101</b>	<b>110</b>
<b>% CHANGE</b>	<b>-21%</b>	<b>-24%</b>	<b>17%</b>	<b>-12%</b>	<b>-11%</b>	<b>-28%</b>	<b>9%</b>
<b>TOTAL PART 1</b>	<b>261</b>	<b>198</b>	<b>213</b>	<b>180</b>	<b>157</b>	<b>126</b>	<b>135</b>
<b>% CHANGE</b>	<b>-12%</b>	<b>-24%</b>	<b>8%</b>	<b>-15%</b>	<b>-13%</b>	<b>-20%</b>	<b>7%</b>
<b>CALLS FOR SERVICE</b>							
<b>Minor Offense Report</b>	16,194	15,508	11,982	13,338	12,279	11,568	13,533
<b>General Offense Report</b>	1,453	1,415	1,188	1,077	1,219	1,135	871
<b>ALL CALLS</b>	<b>17,647</b>	<b>16,923</b>	<b>15,428</b>	<b>17,068</b>	<b>16,817</b>	<b>14,845</b>	<b>13,538</b>
<b>TRAFFIC (PATROL)</b>							
ACCIDENTS	310	305	241	215	181	191	212
DWI	63	56	55	45	79	32	44
TRAFFIC TICKETS	2,175	1,796	1,723	2,608	2,825	2,110	1,573
TRAFFIC WARNINGS	2,917	2,561	513	673	801	0	478

**Performance Measures Narrative and Analysis**

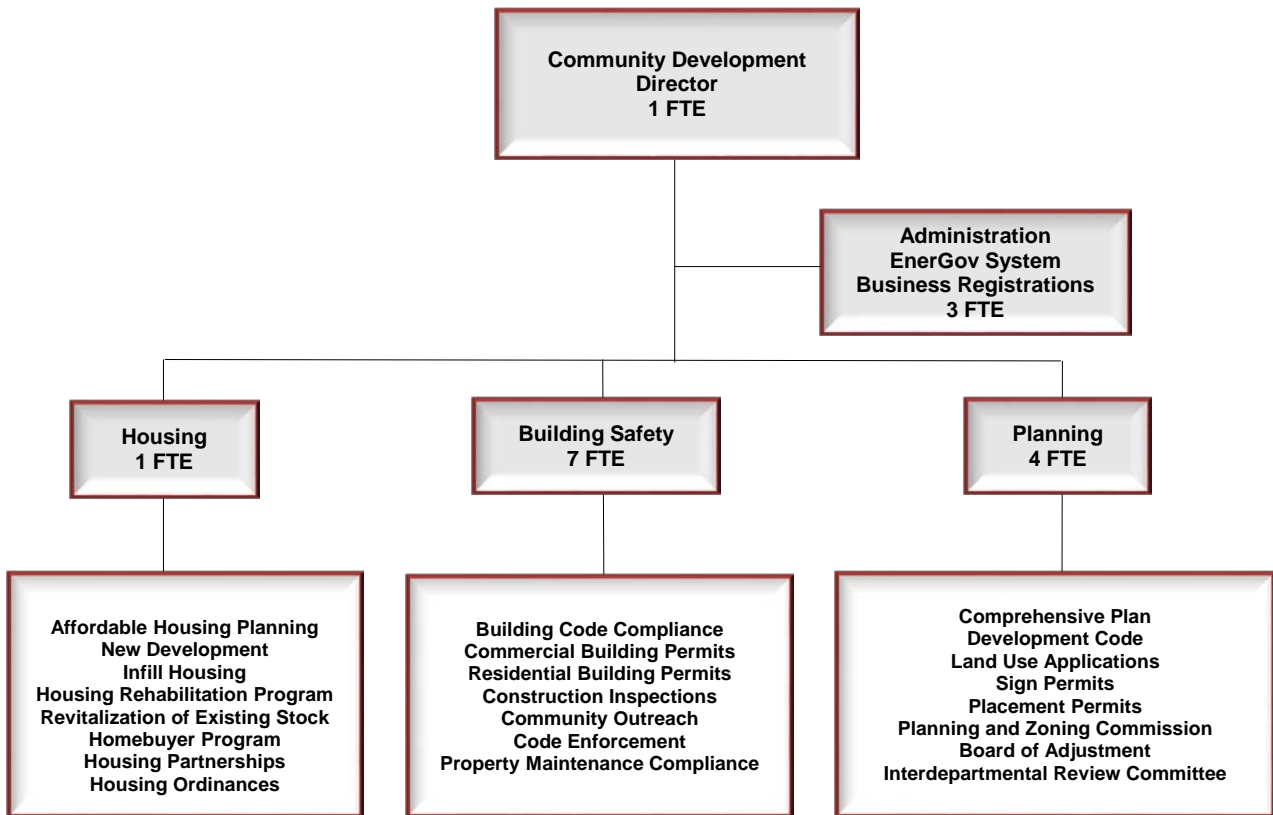
During the twelve months of FY2018, officers responded to a total of 135 overall Part 1 Offense complaints, which represents a 7.1% increase as compared to 126 offenses during the same period in FY2017. Violent crime remained unchanged from 25 in FY2017 to 25 in FY2018. Property crime increased by 8.9% from 158 in FY2015 to 140 in FY2016. Officers investigated 212 accidents in FY2018 as compared to 191 reported during FY2017, a 10.9% increase.

### FY2020 Budget Options Adopted - Police

Ref #	CMO Rank	Dept	Division	Amount	Short Description	Detailed Notes	Recurring/ One-Time	Fund
12	A	Police	All Divisions	\$ 35,224	Overtime Pay	Restore operational overtime reduced to achieve flat budget.	R	General Fund
30	B	Police	Admin	\$ 33,000	Life-Cycle Purchases	Replacement of aging radios, tasers, batteries, in car printers and barcode systems.	R	General Fund
38	C	Police	Dispatch	\$ 231,300	Expand Consolidated Dispatch Center	Three FTE's in the Consolidated Dispatch Center to Support Operations to address the fire accreditation recommendation to reduce response times.	R	General Fund



# COMMUNITY DEVELOPMENT DEPARTMENT



# COMMUNITY DEVELOPMENT DEPARTMENT

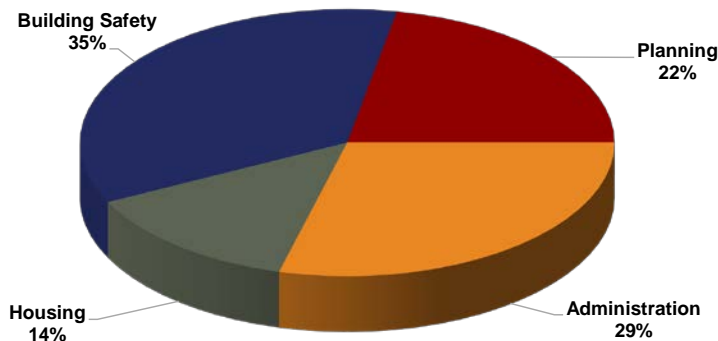
## Department Description

The Community Development Department strives to provide the community with high-quality and responsive services, and to guide well-designed development and enhance the quality of life of the County's residents and businesses through effective planning, construction plan review and inspections, property maintenance code enforcement and housing policy and program development.

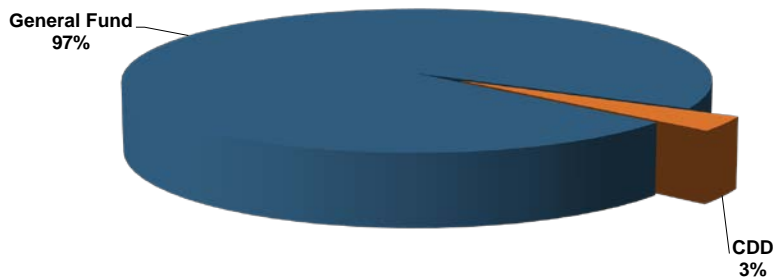
The Department's main goal is to provide consistent, timely, fair and solution-oriented land use planning, building permitting and inspection processes and housing policy and program development with the highest level of customer service in mind. Although many of the primary functions of the Community Development Department are essentially regulatory in nature, staff work with our customer base in a proactive manner, encouraging homeowners, businesses and contractors to engage with them on their projects as early in the process as needed in an effort to provide the necessary education and technical expertise that will help to expedite the review process and ultimately result in a better overall experience for the customer and outcomes for the Community.

## Department Summary

### Expenditures by Program



### Expenditures as % of General Fund Budget



## COMMUNITY DEVELOPMENT DEPARTMENT

### Department Budget

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance FY2020 vs FY2019
<b>Expenditures by Program:</b>					
Administration	651,549	542,632	530,643	594,282	12%
Housing	177,076	207,594	277,143	276,473	0%
Building Safety	470,675	631,572	662,651	721,743	9%
Planning	432,959	400,559	407,870	449,690	10%
	<u>1,732,259</u>	<u>1,782,356</u>	<u>1,878,307</u>	<u>2,042,188</u>	9%
<b>Expenditures by Type:</b>					
Salaries	1,076,761	1,168,492	1,175,023	1,275,252	9%
Benefits	392,240	447,188	458,392	503,571	10%
Professional / contractual services	214,597	116,744	203,217	207,167	2%
Materials / supplies	25,592	25,387	16,918	15,785	-7%
Interfund charges-Other	23,069	19,295	24,757	34,413	39%
Fiscal charges	0	5,251	0	6,000	N/A
	<u>1,732,259</u>	<u>1,782,356</u>	<u>1,878,307</u>	<u>2,042,188</u>	9%
<b>Expenditures by Fund:</b>					
General	1,732,259	1,782,356	1,878,307	<u>2,042,188</u>	9%
<b>FTE Summary:</b>					
Regular (full & part time)	15.00	16.00	16.00	16.00	0%
<b>FTEs By Division:</b>					
Administration	5.00	6.00	4.00	4.00	0%
Housing	1.00	1.00	1.00	1.00	0%
Building Safety	5.00	5.00	7.00	7.00	0%
Planning	4.00	4.00	4.00	4.00	0%
	<u>15.00</u>	<u>16.00</u>	<u>16.00</u>	<u>16.00</u>	0%

## CDD - ADMINISTRATION DIVISION

### Administration Division Mission

The mission of the Community Development Administration Division is to provide overall policy direction and operational support to the other department divisions and functions, addressing internal capacity and personnel needs, recruitment and hiring, budget oversight and preparation, acting as liaison to other department heads as well as the County Manager and County Council.

### Administration Division Budget

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance FY2020 vs FY2019
<b>Expenditures by Type:</b>					
Salaries	415,342	372,842	365,247	392,762	8%
Benefits	137,760	132,656	132,471	132,921	0%
Professional / contractual services	68,950	4,194	11,200	36,200	223%
Materials / supplies	13,611	13,231	6,200	9,460	53%
Interfund charges	15,886	14,458	15,525	16,939	9%
Fiscal charges	0	5,251	0	6,000	N/A
	<u>651,549</u>	<u>542,632</u>	<u>530,643</u>	<u>594,282</u>	12%
<b>FTE Summary:</b>					
Regular (full & part time)	5.00	6.00	4.00	<u>4.00</u>	0%

### Budget Overview

The FY2020 budget provides funding to enable the Community Development Administration to oversee and execute the priorities developed by the County Council related to Housing, Planning, Building and Code Enforcement.

### Program Purpose

The Administrative functions of the Community Development Department include but are not limited to providing overall policy direction to the department divisions and functions, ensuring that all staff are aware of County Council Goals and how those priorities translate into their roles and responsibilities, addressing internal capacity and personnel needs, recruitment and hiring, budget oversight and preparation, and acting as liaison to other department heads as well as the County Manager and County Council.

### Significant Accomplishments for FY2018

- Provided policy framework and oversight to CDD website improvements for improved customer assistance and support.
- Oversaw the recruitment and creation of the Community Development Advisory Board (CDAB).
- Staff liaison to the Historic Preservation Advisory Board (HPAB).
- Took over staff administration of the County's Boards and Commissions.
- Began distribution of older residential building documentation to homeowners.
- Ensured the Building Safety, Planning and Code Enforcement functions all produced a Policies and Procedures Operational Manual for their respective divisions.

## CDD - HOUSING DIVISION

### Mission

The mission of the Housing Division is to develop a mix of affordable housing and support the revitalization of housing thereby enhancing the livability of neighborhoods while improving overall housing quality.

### Program Budget

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance FY2020 vs FY2019
<b>Expenditures by Type:</b>					
Salaries	83,083	88,249	88,143	94,420	7%
Benefits	29,832	32,660	32,694	33,747	3%
Professional / contractual services	63,880	86,609	155,556	147,556	-5%
Materials / supplies	281	76	750	750	0%
	<u>177,076</u>	<u>207,594</u>	<u>277,143</u>	<u>276,473</u>	0%
<b>FTE Summary:</b>					
Regular (full & part time)	1.00	1.00	1.00	1.00	0%

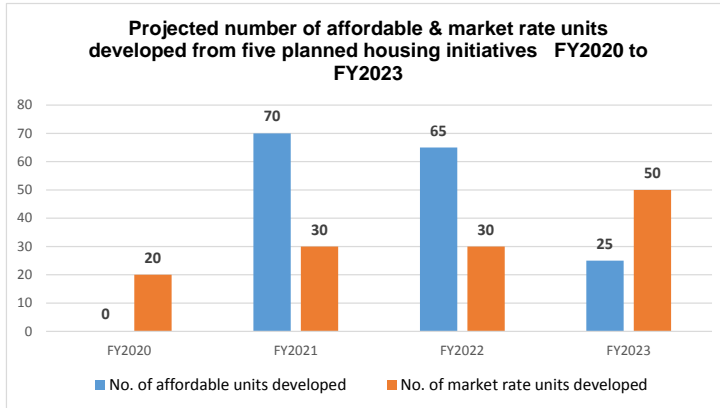
### Budget Overview

The FY2020 budget provides funding to enable the Housing Division to execute the priorities developed by the County Council, to promote the creation of a variety of housing options for all segments of the Los Alamos Community, including infill opportunities as appropriate; and to support development of affordable workforce housing.

## CDD - HOUSING DIVISION

### Program Purpose

The Housing Division is responsible for developing housing initiatives in support of the plans, strategies and ordinances approved by County Council. Housing Division staff will apply existing County ordinances and mechanisms to spur new housing development, improve and maintain existing housing stock, and foster partnerships to support the development of new housing programs. Division staff also provide project management oversight on special projects as required by the Community Development Department, such as the Tract A-19, A-9 and A-8-b Sites Development.



*Homebuyer Assistance Program*

### Significant Accomplishments - FY2018

- **Tract A-19 Ownership Housing Subdivision:** Oversaw developer Raylee Homes application to the County for establishment of a Public Improvement District (PID) for phased development bond financing. PID application was approved by Council.
- **Tract A-9 Affordable Rental Housing Project:** Coordinated transfer of site to developer Bethel with completion of required documents including Land Development Agreement with preliminary site and infrastructure plan, and development schedule.
- **Tract A-8-b Affordable Rental Housing Project:** Coordinated developer application process to County and drafted Ordinance for land donation with Land Development Agreement which was subsequently approved by Council. Presented successful case to State to acquire higher scoring for project application for tax credit financing.
- **North Mesa Housing Development Initiative:** Drafted preliminary development concept for 200+ affordable housing units with off-site infrastructure requirements and costs. Presented concept to School Board with senior staff and acquired School District support for initiative. Liaised with UNM Architecture Dept on proposal for conceptual masterplan through a UNM design studio.
- **Homebuyer Assistance Program:** Oversaw completion of 13 projects since first closing in February 2018. Updated Program Policies & Procedures periodically in coordination with LAHP to align with State and Federal Government and lending industry standards. Pending funding availability, it is anticipated up to 12 households will be assisted each year with a County loan for a down payment.
- **Housing Rehabilitation Program:** Successfully initiated launch of the 2018 program and facilitated funding approval for five projects. Prepared 2019 program marketing materials and updated application forms and Program Policies & Procedures and loan document templates in coordination with LAHP. Pending funding availability, the application period for the 2019 program would open in late summer 2019 and up to six households would be assisted each year.
- **Habitat for Humanity:** Identified potential sites with Habitat staff for infill affordable housing development. Provided names of income-qualified households in need of home repairs for Habitat's successful grant application to the State.
- **Housing Market Analysis:** Updated the work scope for housing market study to provide an update to the County's Affordable Housing Plan and for guiding new housing initiatives.

## CDD - HOUSING DIVISION

### Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures		FY2017 Actual	FY2018 Actual	FY2019 Estimate	FY2020 Output Estimate	FY2021 Output Estimate	FY2022 Output Estimate	FY2023 Output Estimate
Quality of Life	Housing	Promote the creation of a variety of housing options for all segments of the Los Alamos community.	Number of housing units developed	Market rate ownership units in the A-19 development				20	30	30	30
				Affordable rental units as part of the A-9 development				70			
				Affordable rental units as part of the A-8-b development					64		
				Affordable ownership and/or rental units as part of North Mesa School Site initiative						20	
				Market rate ownership and/or rental units as part of North Mesa School Site initiative							20
				Affordable units in partnership with Habitat for Humanity and other local organizations				2	2	2	5
		Support development of affordable workforce housing	Number of households assisted with a Homebuyer Program down payment loan		3	11	12	12	12	12	
		Promote maintenance and enhancement of the housing stock quality while utilizing available infill opportunities as appropriate	Number of homeowners provided financial assistance for energy efficiency and/or emergency repairs	10	8	5	6	6	6	6	
		Update County affordable housing plan and housing market data regularly	Number of updates completed to affordable housing plan and housing market data	1	1	1	1	1	1	1	
		Complete special projects for housing and/or neighborhood planning initiatives	Number of special projects completed. For example, expanded neighborhood notification process & scope		1	1	2	2	2	2	

NOTE: New programs and projects will be introduced every year (i.e. FY2020, FY2021, and beyond) pending funding availability.

## CDD - HOUSING DIVISION

### Performance Measures Narrative and Analysis

- **Tract A-19 Ownership Housing Subdivision:** The CDD Director oversaw developer Raylee Homes application to the County for establishment of a Public Improvement District (PID) for phased development bond financing. The PID application was approved by Council. Home construction will occur in phases developer acquires financing.
- **Tract A-9 Affordable Rental Housing Project:** Staff coordinated transfer of site to developer Bethel with completion of required documents. The anticipated project schedule is building permit application submittal in April 2019, construction start August 2019 and completion August 2020, and units in service by August 2020.
- **Tract A-8-b Affordable Rental Housing Project:** Staff coordinated the developer application process to the County and drafted an Ordinance for land donation with Land Development Agreement which was subsequently approved by Council. The anticipated project schedule is building permit application submittal in April 2020, construction start August 2020 and completion August 2021, and units in service by August 2021.
- **North Mesa Housing Development Initiative:** Staff prepared and presented a preliminary development concept for 200+ affordable housing units on School District land to the School Board and gained their support. The School District agreed to support the County's request State Capital Outlay Funds for offsite infrastructure costs. If/when the County completes the offsite infrastructure, home construction is anticipated to occur in phases.
- **Homebuyer Assistance Program:** Staff oversaw completion of 13 projects and updated Program Policies & Procedures periodically to align with industry standards. Pending funding availability, it is anticipated up to 12 households will be assisted each year with a County loan for a down payment and average loan amount will be approximately \$17,000.
- **Housing Renewal Program:** Program Year 2 funded eight completed projects with an average of \$20,080 of work for each project. Five more projects were approved for Year 3 for an average of \$28,538 per project. Pending funding availability, up to six households will be assisted each year and cost per project is expected to remain close to \$30,000 for needed repairs in order to make the bid packages attractive to contractors.
- **Partnering with Habitat for Humanity and other Local Housing Development Organizations:** Staff identified potential sites with Habitat staff for infill affordable housing development and provided names of local qualified households needing home repairs for Habitat's successful grant application to the State. Pending availability of funding and County land to donate, staff will aim to partner with local housing organizations to develop at least two new affordable housing units each year.
- **Housing Market Analysis:** Staff updated the work scope for a housing market study needed to provide an update to the County's 2010 Affordable Housing Plan and for guiding new housing initiatives. The study scope would include a Affordable Housing Data Update (approximately \$15,000) and a Housing Need Study (approximately \$20,000) for \$35,000 total.



## CDD - BUILDING SAFETY DIVISION

### Mission

The Mission of the Building Safety Division is to create successful partnerships with citizens and contractors throughout the construction process while focusing on Health, Safety, and Welfare. Establishing lasting relationships with our customers by exceeding their expectations and gaining their trust through exceptional customer service, and working with the citizens of Los Alamos County towards the safety and beautification of our community.

### Program Budget

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance FY2020 vs FY2019
<b>Expenditures by Type:</b>					
Salaries	320,437	433,177	448,638	494,426	10%
Benefits	110,707	161,407	172,548	190,053	10%
Professional / contractual services	22,697	21,889	23,965	15,915	-34%
Materials / supplies	9,651	10,261	8,268	3,875	-53%
Interfund charges	7,183	4,837	9,232	17,474	89%
	<u>470,675</u>	<u>631,572</u>	<u>662,651</u>	<u>721,743</u>	9%
<b>FTE Summary:</b>					
Regular (full & part time)	5.00	5.00	7.00	7.00	0%

### Budget Overview

The FY2020 budget provides funding to enable the Building Division to execute the priorities developed by the County Council, to simplify permit requirements and improve the overall development and building code processes to become easier to work with for all participants.

## CDD - BUILDING SAFETY DIVISION

### Program Purpose

The purpose of the Building Safety Division is to administer the building codes and the nuisance codes within the County and enforce quality development improvements and property maintenance standards within the community.

The Building Safety Division provides consultation, permits, and inspections to builders, homeowners and business owners to ensure compliance with applicable building codes. The Building Safety Division works in cooperation with County Fire, Police, Public Works, Planning and Public Utilities regarding the enforcement of the building and nuisance codes.



**Contractors Meeting**

*Casual, monthly forum led by CDD staff with contractors invited to have lunch and discuss a selected monthly topic for trade or construction industry practices.*

### Significant Accomplishments - FY2018

The Community Development Department continues its efforts to reach out to contractors and homeowners to inform them of building safety and the role that building codes and permits play in everyday life, as well as to provide information about the County's building permitting processes. Public Outreach includes Contractors Meetings, Do It Yourself (DIY) Homeowner Meetings, radio and public events. The Building Division performs "over-the-counter" reviews of windows, doors, roofs, fences, sheds under 200 sq. ft. and stucco permits. Review times for residential has been reduced to 3 days and commercial to 10 days. CDD Building Safety Division received the IAS Accreditation in 2018, the first City or County to achieve so in the state. The Community Development Advisory Board was created to provide Council recommendations regarding changes to property maintenance standards of the code.

### Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Estimate	FY2020 Output Estimate
Economic Vitality	Economic Vitality	Promote a Strong and Diverse Economic Base by Encouraging New Business Growth.	Number of Commercial Permits Issued	85	95	76	105
Quality of Life	Housing	Promote Maintenance and Enhancement of Housing Stock Quality While Utilizing Available Infill Opportunities as Appropriate.	Number of Residential Permits Issued	666	697	692	730
			Number of Code Enforcement Cases	1,361	1,718	897	950*
			% of Code Enforcement Cases Corrected	93%	98%	98%	98%
			Number of Building Permit Inspections	1,863	1,580	1,692	1,850

\* Due to the on-going efforts of the CDAB regarding outreach and input on the County Code and Code Compliance efforts, this estimate is tentative pending outcomes of those efforts.

The following chart reports the cycle time for permits issued:

Priority	Strategic Focus Area	Goal	Performance Measures	# of Permits	Average Wait for Customer Pickup	Average of Net Review Time	Target Review Time
Quality Governance	Operational Excellence and Communication	Simplify the Permit Requirements and Improve Overall Process	<b>Commercial</b>				
			Window/Door Replacement	3	1	1	*OTC
			<b>Residential</b>				
			Interior Remodel, Limited Scope	59	2	2	3
			Re-Roof, New Roof Structures	172	1	1	*OTC
			Retaining Wall / Fence Over 6ft	6	2	2	3
			Siding / Stucco	26	1	1	*OTC
			Solar-Ground Mounted or Roof Mounted	30	2	2	3
			Window / Door Replacement	166	1	1	*OTC
			<b>Grand Total</b>	<b>462</b>	<b>1.4</b>	<b>1.4</b>	

Below is an explanation of each data element:

- **Average Wait for Customer Pickup** is the average number of days from completion of permit review to call for customer to pickup.
- **Average of Net Review Time** is the number of work days spent on Building Division review, including time needed to obtain corrected or additional information from customer.

\*OTC = Over the Counter Permits (same day review and issuance).

**Performance Measures Narrative and Analysis**

The implementation of EnerGov has given CDD the ability to accurately track permit cycle times. CDD has established target review times and have reviewed processes to further improve customer service. As data is collected and analyzed, staff will continue to look for improvements to the processes that further reduces cycle time.

## CDD - PLANNING DIVISION

### Mission

The mission of the Planning Division is to support and help implement the strategic leadership goals established by the County Council in conformance with the Comprehensive Plan and County Code.

### Program Budget

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance FY2020 vs FY2019
<b>Expenditures by Type:</b>					
Salaries	257,899	274,223	272,995	293,644	8%
Benefits	113,941	120,465	120,679	146,850	22%
Professional / contractual services	59,070	4,052	12,496	7,496	-40%
Materials / supplies	2,049	1,819	1,700	1,700	0%
	<u>432,959</u>	<u>400,559</u>	<u>407,870</u>	<u>449,690</u>	10%
<b>FTE Summary:</b>					
Regular (full & part time)	4.00	4.00	4.00	4.00	0%

### Budget Overview

The FY2020 budget provides funding to enable the Planning Division to oversee and execute the priorities developed by the County Council.

## CDD - PLANNING DIVISION

### Program Purpose

The Planning Division provides development review, analysis, and recommendations regarding all land use related matters including the following applications: residential and commercial site plans, re-zoning, waivers, special use permits, subdivisions, building permits, Comprehensive Plan and Development Code (Municipal Code Chapter 16) amendments. Division staff assists homeowners, developers and builders with all planning and zoning related matters. Planning staff also reviews all new business license applications. The Planning Manager chairs the Interdepartmental Review Committee (IDRC) and Planning Division staff act as case managers for all development review applications. Staff acts as liaison to the Planning & Zoning Commission and the Board of Adjustment.

### Significant Accomplishments - FY2018

In 2017, the Planning Division oversaw the creation of the new Mixed Use (MU) zoning district which was adopted by Council in May of that year as part of an overall interdepartmental effort to support new development in the County. Subsequently, the Division took the lead on the rezoning of over 55 acres of County and private land to the new MU district. The adoption of the MU zoning district laid the groundwork for several new developments, which included the Canyon Walk Apartments and the Hill projects as well as other projects. As part of their current planning duties, the Division staff also provided case management over a variety of development applications that will ultimately contribute to the commercial and residential growth in the County.

### Performance Measures

Priority	Strategic Focus Area	Goal	Categories	FY2017 Actual	FY2018 Actual	FY2019 Estimate	FY2020 Output Estimate			
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	Land Use Applications	Subdivisions	2	1	2	2		
				Summary Plat	4	6	5	5		
				Special Use Permits	1	4	2	2		
				Waivers/Admin Deviations	14	12	14	14		
				Site Plans	3	5	5	5		
				Comp Plan	1	0	1	1		
				Temporary Use	15	12	15	15		
				Text Amendments	1	2	1	1		
			Building Related	Rezoning	2	1	1	1		
				Sign Permits	27	20	12	12		
				Placement Permits (Fences, and Structures under 120 sq. ft.)	110	100	130	130		
			<b>Total</b>				<b>180</b>	<b>163</b>	<b>188</b>	<b>188</b>

**Performance Measures**

Priority	Strategic Focus Area	Goal	Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Estimate	FY2020 Output Estimate
<b>Economic Vitality</b>	Financial Sustainability	Encourage the Retention of Existing Businesses. Significantly Improve the Quality and Quantity of Retail Business.	Number of Business Licenses and Registrations	150	150	140	140
<b>Quality Governance</b>	Operational Excellence and Communication	Simplify the Permit Requirements and Improve Overall Process.	Number of Building Permit Reviews	448	500	225	225

**Performance Measures Narrative and Analysis**

The work performed by the Planning Division includes both current and long range planning. Staff reviews residential and commercial building permits for conformance with Development Code standards and reviews all new business license applications. Staff also accepts and processes, acting as case managers, all development review applications, both administrative and those that require public hearings at the Board of Adjustment, the Planning and Zoning Commission, and Council. This includes coordination of all other departmental reviews, production of staff reports, Notice requirements, and presentation to IDRC, BOA, P&Z, and Council. In addition, the Planning Division supports the long range goals established by Council in their Strategic Leadership Plan and in the Comprehensive Plan.

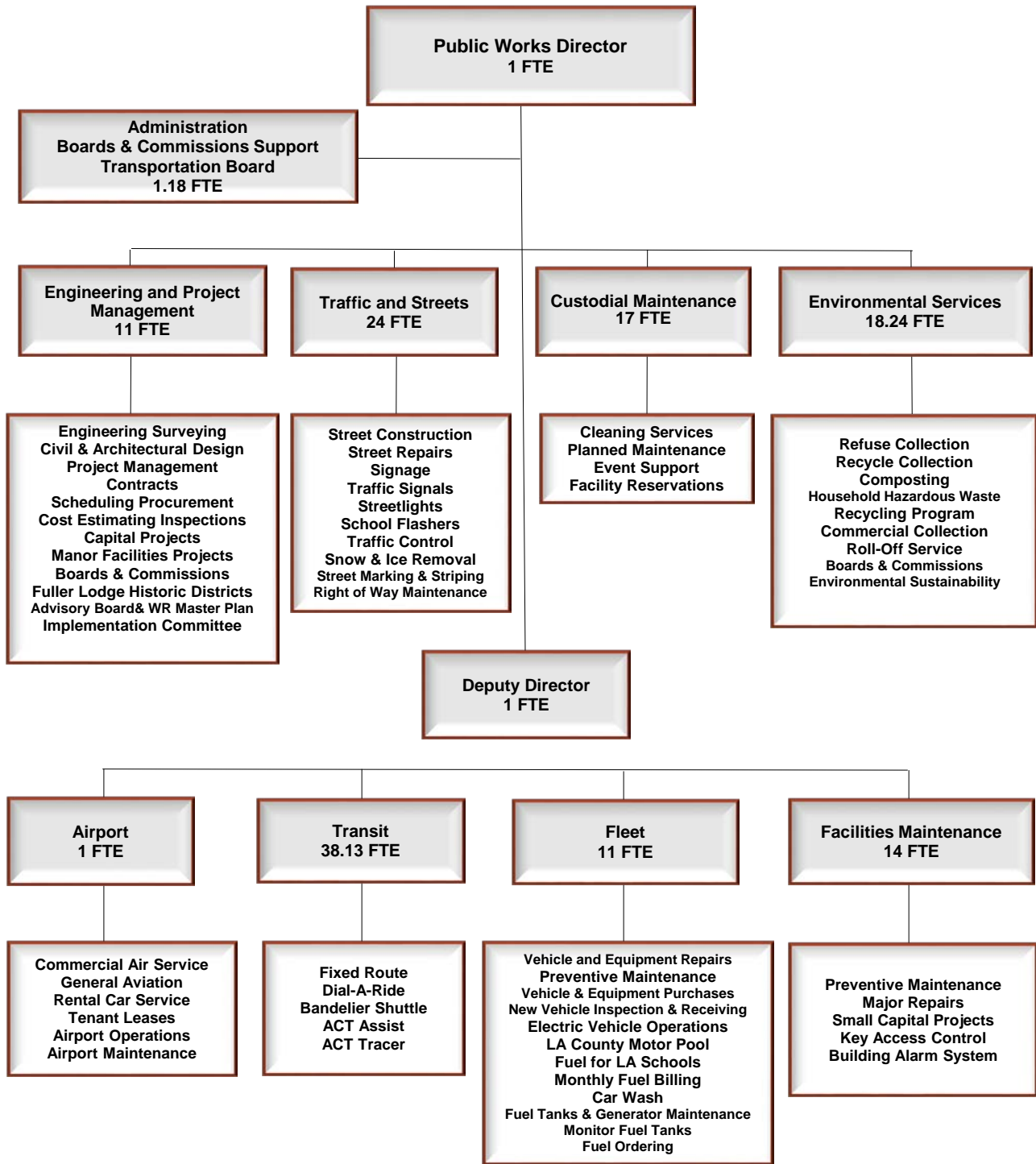
**FY2020 Budget Options Adopted - Community Development Department**

Ref #	CMO Rank	Dept	Division	Amount	Short Description	Detailed Notes	Recurring/One-Time	Fund
2	A	CDD		\$ 7,300	Training	Restore training budget which was reduced to achieve flat budget. Training is needed for current staff to maintain current certifications	R	General Fund
3	A	CDD		\$ 6,160	Supplies	Restore supplies budget which was reduced to achieve flat budget. Also includes the Boards and Commission's luncheon.	R	General Fund
16	B	CDD	Econ Dev Housing	\$ 250,000	Rehab Loans	Funding for approximately 15 housing rehabilitation loan projects.	R	Econ Dev
17	B	CDD	Econ Dev Housing	\$ 150,000	Home Buyer Loans	Funding for approximately 15 home buyer loans.	R	Econ Dev
20	B	CDD	Building	\$ 6,000	Certifications	Electrical and Plumbing / Mechanical Training / Travel and Certification	O-T	General Fund
24	B	CDD		\$ 6,000	EnerGov Training	Two-day onsite training for County employees who work in EnerGov	O-T	General Fund
25	B	CDD	Building	\$ 18,000	Overtime Pay	Overtime (200 hours) needed for weekend and evening response to inspection requests due to the number of building projects projected.	R	General Fund
31	B	CDD	all	\$ 10,000	Advertising	Increased advertising associated with housing programs, planning cases, contractor meetings and recruitment.	R	General Fund

**FY2020 Budget Options Not Adopted - Community Development Department**

Ref #	CMO Rank	Dept	Division	Amount	Short Description	Detailed Notes	Recurring/One-Time	Fund
4	A	CDD	Building	\$ 10,000	Clean and Lien	Restore funding for the clean and lien program	R	General Fund

# PUBLIC WORKS DEPARTMENT





# PUBLIC WORKS DEPARTMENT

## Department Description

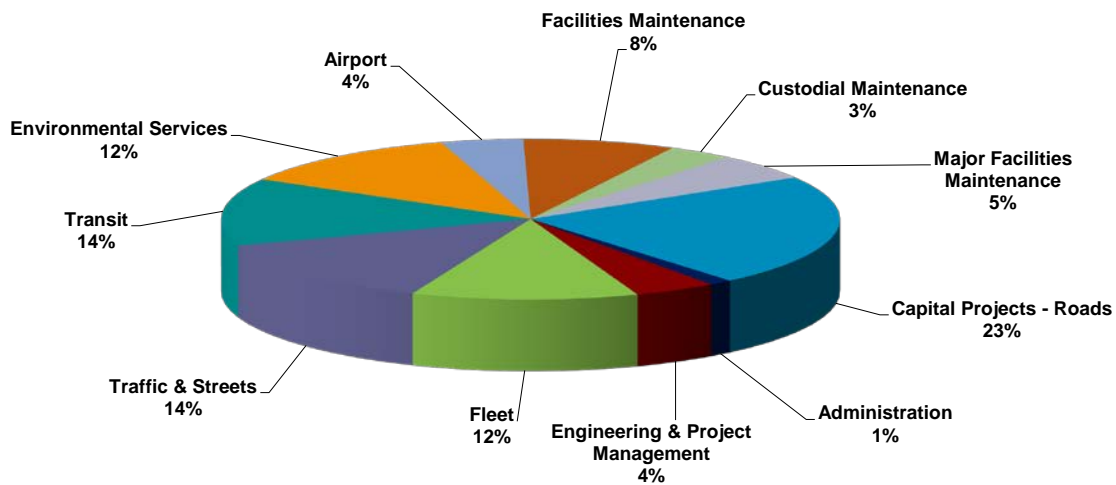
The Public Works Department, with its various divisions works as one entity to serve the community needs and effectively maintain a high quality of life for Los Alamos County residents and businesses. The Public Works Department continually develops innovative ways to deliver services in a cost-effective manner using environmentally sound practices with a focus on strategic planning and the use of new technology to meet the needs now and into the future.

The department consists of nine divisions; Administration, Airport, Custodial, Environmental Services, Engineering and Project Management, Facilities, Fleet, Traffic & Streets, and Transit.

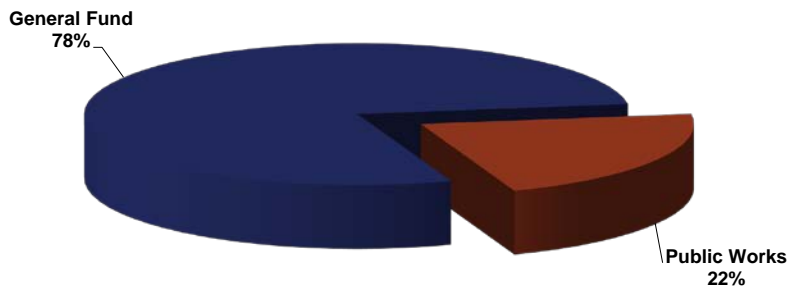
The functional responsibilities of the Public Works Department encompass the County's Transportation System, waste collection and recycling and county facilities. Activities include planning, designing, and construction of the County's infrastructure; managing the County's environmental program; operation and maintenance of the County's fleet, streets and traffic control network; and operation of the Airport and Atomic City Transit. The department is also responsible for providing facility maintenance (custodial, and preventative) services to forty-five County buildings.

## Department Summary

### Expenditures by Program



### Expenditures as % of General Fund Budget



## PUBLIC WORKS DEPARTMENT

### Department Description

The functional responsibilities of the Public Works Department encompass the County's Transportation System, waste collection and recycling and county facilities. Activities include planning, designing, and construction of the County's infrastructure; managing the County's environmental program; operation and maintenance of the County's fleet, streets and traffic control network; and operation of the Airport and Atomic City Transit. The department is also responsible for providing facility maintenance (custodial, and preventative) services to 45 County buildings.

### Budget Summary

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance FY2020 vs FY2019
<b>Expenditures by Program:</b>					
Administration	409,717	397,744	423,652	451,143	6%
Engineering & Project Management	1,366,563	1,390,021	1,494,796	1,599,012	7%
Fleet	4,699,336	3,572,348	4,671,006	4,401,660	-6%
Traffic & Streets	4,151,479	3,651,507	4,275,762	4,990,864	17%
Transit	4,217,581	4,269,115	4,865,667	5,073,561	4%
Environmental Services	3,814,301	5,059,668	4,275,028	4,495,493	5%
Airport	894,028	620,544	1,062,406	1,606,196	51%
Facilities Maintenance	2,706,150	2,656,521	2,718,965	2,971,236	9%
Custodial Maintenance	1,044,821	1,125,289	1,150,321	1,249,568	9%
Major Facilities Maint Proj	1,310,927	229,967	1,634,345	2,000,000	22%
Capital Projects	13,315,037	4,033,270	8,300,000	8,400,000	1%
	<u>37,929,940</u>	<u>27,005,994</u>	<u>34,871,948</u>	<u>37,238,733</u>	7%
<b>Expenditures by Fund:</b>					
General	10,989,657	9,451,049	11,697,841	13,261,823	13%
Fleet	4,699,336	3,572,348	4,671,006	4,401,660	-6%
Transit	4,217,581	4,269,115	4,865,667	5,073,561	4%
Environmental Services	3,814,301	5,059,668	4,275,028	4,495,493	5%
Airport	894,028	620,544	1,062,406	1,606,196	51%
State Shared Revenues	0	-	580,000	580,000	0%
Capital Projects	13,315,037	4,033,270	7,720,000	7,820,000	1%
	<u>37,929,940</u>	<u>27,005,994</u>	<u>34,871,948</u>	<u>37,238,733</u>	7%
<b>FTE Summary:</b>					
Regular (full & part time)	129.00	132.00	133.00	133.00	0%
Limited term	4.83	4.55	4.55	4.55	0%
	<u>133.83</u>	<u>136.55</u>	<u>137.55</u>	<u>137.55</u>	0%
<b>FTEs By Division:</b>					
Administration	3.18	3.18	3.18	3.18	0%
Engineering & Project Management	11.00	11.00	11.00	11.00	0%
Fleet	11.00	11.00	11.00	11.00	0%
Traffic & Streets	25.00	24.00	24.00	24.00	0%
Transit	36.41	38.13	38.13	38.13	0%
Environmental Services	17.24	17.24	18.24	18.24	0%
Airport	1.00	1.00	1.00	1.00	0%
Facilities Maintenance	14.00	14.00	14.00	14.00	0%
Custodial Maintenance	15.00	17.00	17.00	17.00	0%
	<u>133.83</u>	<u>136.55</u>	<u>137.55</u>	<u>137.55</u>	0%

*Details on Capital Improvements Projects are provided in the Capital Improvement Program (CIP) Section.*

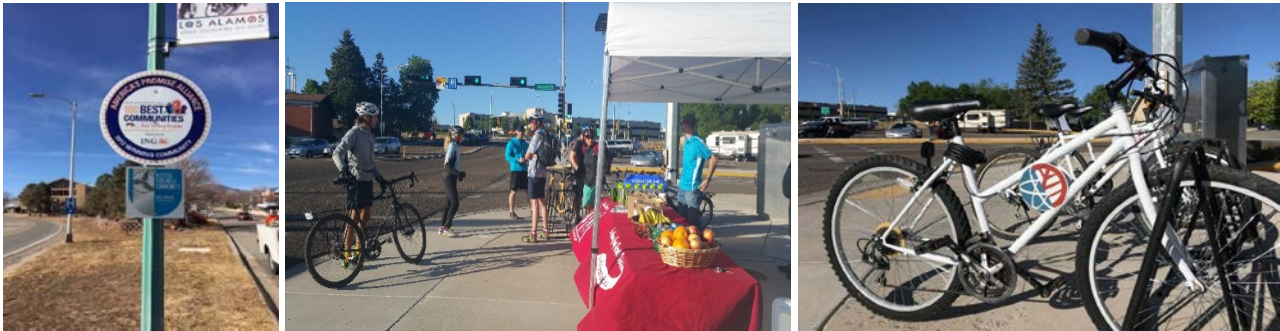
## PUBLIC WORKS DEPARTMENT - ADMINISTRATION

### Administration Division Mission

The Administration Division provides the Public Works Department with support services and exceptional customer service to internal and external customers. In addition, the division provides staff support services to the Transportation Board.

### Administration Division Budget

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance FY2020 vs FY2019
<b>Expenditures by Type:</b>					
Salaries	303,002	301,840	291,532	313,411	8%
Benefits	78,623	81,073	111,953	115,497	3%
Professional / contractual services	5,833	7,169	10,660	9,853	-8%
Materials / supplies	14,397	2,774	3,630	4,230	17%
Interfund charges	7,862	4,887	5,877	8,152	39%
	<u>409,717</u>	<u>397,744</u>	<u>423,652</u>	<u>451,143</u>	6%
<b>FTE Summary:</b>					
Regular (full & part time)	3.18	3.18	3.18	3.18	0%



*Bronze Level - Bicycle Friendly Community*

## PUBLIC WORKS DEPARTMENT - ENGINEERING & PROJECT MANAGEMENT

### Engineering and Project Management Mission

The Engineering & Project Management Division's mission is to provide safe, reliable and sustainable municipal infrastructure in a fiscally and environmentally responsible manner utilizing technical and administrative expertise in the study, design and construction of capital improvement projects.

### Engineering and Project Management Program Budget

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance FY2020 vs FY2019
<b>Expenditures by Type:</b>					
Salaries	963,090	970,087	1,035,113	1,109,971	7%
Benefits	353,900	342,531	385,659	397,914	3%
Professional / contractual services	18,783	22,944	27,120	28,902	7%
Materials / supplies	10,886	5,584	11,956	11,956	0%
Interfund charges	19,904	48,875	34,948	50,269	44%
Capital outlay	0	0	0	0	N/A
	<u>1,366,563</u>	<u>1,390,021</u>	<u>1,494,796</u>	<u>1,599,012</u>	7%
<b>FTE Summary:</b>					
Regular (full & part time) Gen Fund	11.00	11.00	11.00	11.00	0%

### Budget Overview

The Engineering & Project Management Division will continue project management of multiple capital transportation and facility improvement projects in furtherance of Council's strategic goals.

## PUBLIC WORKS - ENGINEERING AND PROJECT MANAGEMENT

### Program Purpose

The Engineering & Project Management Division manages the study, design and construction of multimodal transportation and facility capital improvement projects and programs including the pavement management program, major facilities maintenance program, and surveying and mapping services.

The Division provides professional services in the areas of engineering, surveying, architecture, and project management through in-house and contracted resources. Such services also include financial, budget and grant management; procurement and contract management; scheduling; cost estimating; public involvement; asset management; and construction management and inspection. The Division provides leadership and participates in the planning, development, technical review and oversight of multimodal transportation improvements, storm water and floodplain management, land development, pavement management, survey and mapping, and facility improvements including new LEED certified buildings, renovations and major facility maintenance projects. The Division collaborates with a variety of constituents and stakeholders including County residents and businesses, Council, Boards and Commissions, various County departments, state and federal agencies, and various public and private partners to provide infrastructure that meets the community's needs.

### Significant Accomplishments - FY2018

#### Plans & Documents:

- Bike to Work Week Proclamation & Bike to Work Day Activities
- Addressing & Road Naming Ordinance



*Bike to Work Day*

#### Transportation Projects:

- North Mesa Road Improvements Phase 2 (Camino Manzana/Mora/Cereza)
- Tsikumu Village Road Improvements – Design & Bidding
- Mirador Subdivision, Tract A-19 – Ongoing Road Infrastructure Inspection
- Trinity Dr./35th Street Intersection Improvements – Traffic Study & Preliminary Design for “The Hill Apartments” on Tracts A-13/A-12
- DP Road Improvements – Conceptual Design for Affordable Housing and Economic Development on Tracts A-8 (“The Bluffs” Senior Housing), A-9 (Canyon Walk Apartments) and A-16
- Canyon Rim Trail Phase III – Preliminary Design
- Canyon Rim Trail Underpass – Preliminary Design
- Urban Multiuse Trail – Federal Grant Applications
- NMDOT Local Government Road Fund Applications
- NM 502 Reconstruction Project Coordination
- SEP Road Project Coordination



*North Mesa Road Improvements Phase 2*

**Facility Projects:**

- Mesa Public Library HVAC & Lighting Improvements
- Fire Station 3 Improvements
- Landfill Gas Extraction System
- Airport Hangar Project
- Server Room HVAC Improvements
- Water Production Air Conditioner Replacement
- Justice Center Sheriff's Office
- White Rock Senior Center Kitchen Equipment Upgrade
- Fire Station 6 Restroom Remodel – Design
- EcoStation Ventilation System Upgrade – Design
- White Rock Softball Field Safety Netting – RFP
- Recreation Capital Improvement Projects – RFP & Contracts pending for professional architectural design services for the Kiddie Pool, Splash Pad, Golf Course, and Ice Rink Improvements



*Mesa Public Library*

1. New Lower Level Ceiling & LED Lighting (Upper Left), 2. New Air Chillers (Upper Right)
3. New Boilers (Lower Left), 4. New Fan Units (Lower Right)





*Fire Station 3 Renovations*



*Landfill Gas Extraction System*

**Survey & Mapping:**

- CIP Project Support:
  - North Mesa Improvements Project Phase 2
  - Tsikumu Village
  - Canyon Rim Trail Underpass Easement Plat
  - Urban Multiuse Trail
- Economic Development Support:
  - Tracts A-9, A-13/12 and A-19
  - Tract MM-1 Plat – Sale and Lot Split
  - Trinity Dr./35th Street Intersection Improvements, Tracts A-13/A-12
  - East Gate Access Easement
  - County Tract west of 3250 Trinity
  - DP Road & Utility Infrastructure
- Operations & Miscellaneous Project Support:
  - Cemetery Columbarium Project
  - Historical Society Homestead Mapping
  - White Rock Road Maintenance Restriping
  - DPU Bayo Canyon Mapping
  - DPU Lift Station Elevations

**Performance Measures**

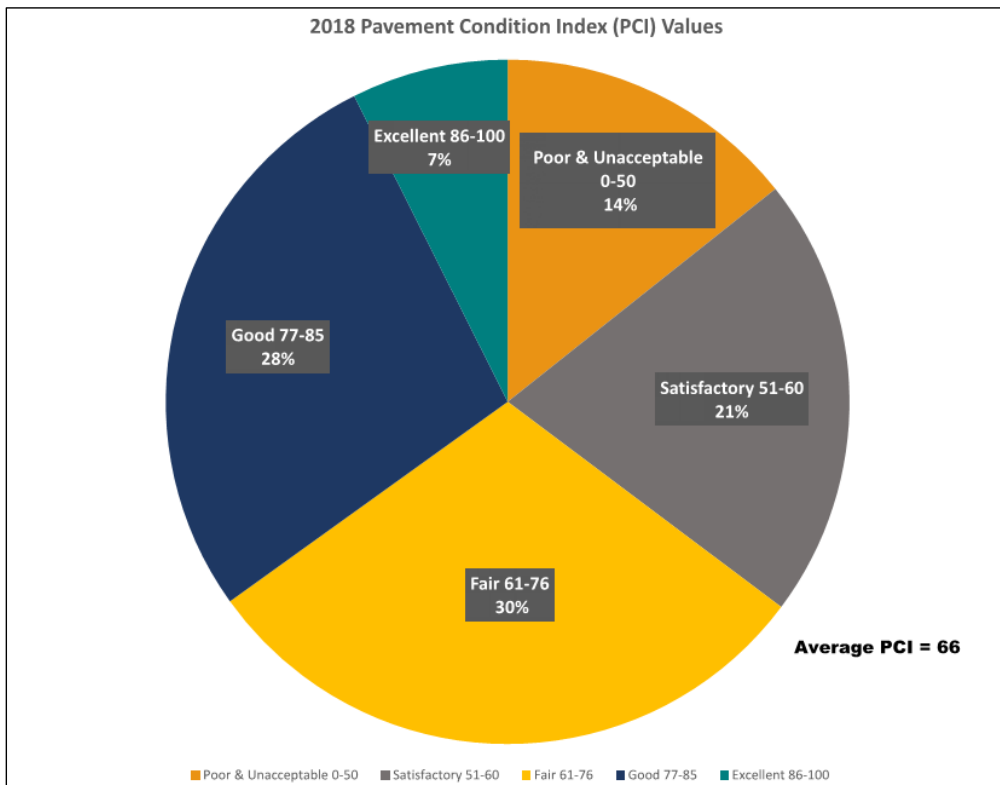
**Performance Measures Narrative and Analysis**

The County maintains approximately 110 centerline miles or 273 lane miles (12 ft. wide lane equivalent) of paved roadways. About every five years, the County performs a pavement condition survey, a field observation of pavement surfaces using specialized data collection equipment measuring physical and structural distresses. Through this survey, a Pavement Condition Index (PCI) or score of pavement condition is assigned to road segments on a scale of 1 (worst) to 100 (best). With use of pavement management software, staff has the ability to trend pavement indices between field survey intervals on a year by year basis while also considering system improvements including annual maintenance and reconstruction projects.

Beginning in 2017, the County began recording the average PCI of the entire road network as a performance measure for use in comparison with the County’s performance target PCI of 70. A performance analyses of the overall road network condition using projected budgets assists with programming capital improvement projects that may best achieve the performance target. As shown in the table below, this information will provide a year to year comparison of County wide pavement condition as compared to the performance target.

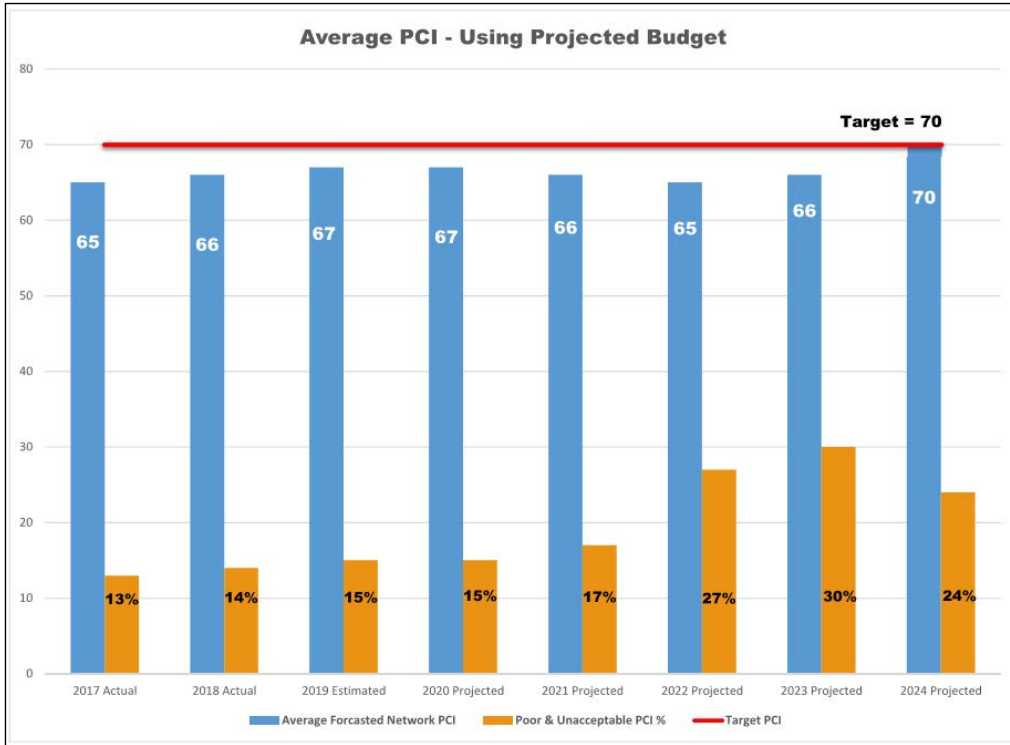
Priority	Strategic Focus Area	Goal	Performance Measure	FY2017 Actual	FY2018 Actual	FY2019 Estimated	FY2020 Projected
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Infrastructure.	County Roadway Network Average PCI (Performance Target PCI = 70)	65	66	67	67
			Average PCI Increase or Decrease of Performance Target PCI	-5	-4	-3	-3

To provide clear and more substantive information, the following pie chart illustrates the condition of the County roadway network by PCI at the end of 2018 with an average PCI of 65 for the road network as a whole.



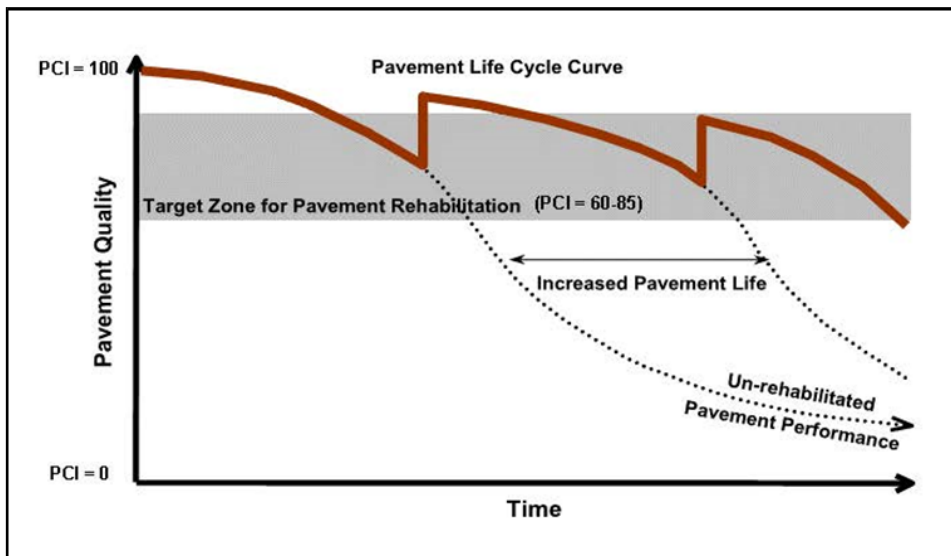


The average PCI for 2018 falls short of the County's performance target PCI of 70. This is indicative of reduced and flat budgets over the last several years. However, measured performance over time shows the average PCI is maintained for several years then projected to meet the target in FY 2024 assuming road budget revenues increase through 2024. This trend is illustrated by the bar graph below.



An equally noteworthy measure of performance is the steady number of "Poor & Unacceptable" roads (PCI of 50 or less) projected over the next two years, then increases considerably in FY 2022 and thereafter. A backlog of roads in poor condition is not unusual particularly given funding constraints. A backlog of 5% or less is generally a tolerable target. Roads in this category have historically been reconstructed over time jointly with Public Utility water, gas, sewer and electric line replacements. The deferrment of utility replacement projects in combination with flat, non-increasing budgets for roadway improvements illustrates the challenge in balancing investments with maintaining good roads while overcoming the backlog of roads requiring more substantial investment.

In summary, a successful pavement management program provides a balance of addressing the backlog of poor facilities while also maintaining or preserving those in acceptable condition thereby extending pavement life and quality and thus delaying increased costs of more extensive rehabilitation and full replacement in the near future. This concept is best illustrated in the following Pavement Life Cycle graph below.



## PUBLIC WORKS DEPARTMENT - FLEET

### Fleet Division Mission

The mission of the Fleet Division is to effectively and efficiently meet the transportation needs of Los Alamos County government by; providing vehicle and equipment preventive maintenance and repair services, administer vehicle fuel operations, manage vehicle/equipment acquisition, preparation and disposal, and operate the county's motor pool.

### Fleet Program Budget

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance FY2020 vs FY2019
<b>Expenditures by Type:</b>					
Salaries	603,736	607,904	638,035	663,658	4%
Benefits	269,388	267,072	293,122	284,908	-3%
Professional / contractual services	151,850	124,754	151,096	151,996	1%
Materials / supplies	1,452,034	1,257,496	1,365,888	1,463,037	7%
Interfund charges	570,379	512,819	535,263	553,061	3%
Capital outlay	1,651,949	802,303	1,687,602	1,285,000	-24%
	<u>4,699,336</u>	<u>3,572,348</u>	<u>4,671,006</u>	<u>4,401,660</u>	-6%
<b>FTE Summary:</b>					
Regular (full & part time)	11.00	11.00	11.00	11.00	0%

### Budget Overview

Fleet manages all maintenance activities for the County's 345 vehicles and other equipment. The division manages the automotive and heavy equipment maintenance, overhaul, and servicing activities. Fleet employees prepare new vehicles for service, adding vehicle accessories, and overall costs ensuring the effective and efficient use of resources. Fleet monitors fuel usage, order fuel and coordinates with each department for access to fuel, and resolves problems with fuel dispensing system. Fleet maintains a motor pool of 8 vehicles for use by county departments.

All new purchases for vehicles and equipment are part of the budget cycle and are analyzed through Asset Works our fleet management system.

## PUBLIC WORKS - FLEET

### Program Purpose

It is the mission of the Fleet operations to provide our customers, the employees of the County of Los Alamos, with safe and dependable vehicles and equipment. Our goal is to work in partnership with our customers and employees to provide high quality products and services in a cost-effective manner.



*Fleet Technician installing new breaks*



*Fleet Technicians installing new branding logo*

### Significant Accomplishments - FY2018

- Installed a Waste Oil Heater to offset heating charges and reduce our cost to have waste oil picked up by an outside recycling company.
- Established Mechanic training throughout the year, which improves repairs, saves on downtime, cost, and helps motivate technicians in providing and improving their skills to best service the County. This year we have had a few technicians get ASE certified in certain area of repairs. Have 2 individuals within the Department to administer CDL tests. This gives us the ability to hire, train, and test our operators in house.
- Fleet along with Enviromental Services started the "Bike At Work" project. Bikes that were taken to be disposed of were collected by Fleet, given a new paint job, repaired, and had County Logos installed. These bikes started off at the Munciple building to be used by employees to travel between other County Facilities.

### Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Estimate	FY2020 Output Estimate
Quality Governance	Operational Excellence	Maintain Quality Essential Services.	Hours Billed as a Percentage of Hours Available.	74%	74%	75%	76%
			County vehicles meet 95% of PM compliance.	95%	96%	96%	96%

### Performance Measures Narrative and Analysis

County vehicles are meeting manufacture service intervals, which is lowering repair costs and extending vehicle life.

## PUBLIC WORKS DEPARTMENT - TRAFFIC AND STREETS

### Traffic and Streets Division Mission

Provide both planned and responsive monitoring and repair to minimize the life-cycle cost of our County transportation system and to ensure safe, comfortable and reliable infrastructure.

### Traffic and Streets Program Budget

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance FY2020 vs FY2019
<b>Expenditures by Type:</b>					
Salaries	1,491,882	1,378,142	1,394,537	1,485,396	7%
Benefits	650,652	607,555	640,136	669,801	5%
Professional / contractual services	730,292	370,732	903,962	1,231,603	36%
Materials / supplies	430,533	434,059	535,254	479,499	-10%
Interfund charges	781,546	841,432	786,073	1,108,765	41%
Capital outlay	66,574	19,587	15,800	15,800	0%
	<u>4,151,479</u>	<u>3,651,507</u>	<u>4,275,762</u>	<u>4,990,864</u>	17%
<b>FTE Summary:</b>					
Regular (full & part time)	25.00	24.00	24.00	24.00	0%

### Budget Overview

This budget is used to fulfill the Traffic & Streets Division Mission of providing planned and responsive monitoring and repair to minimize the life-cycle cost of our County transportation system and to ensure safe, comfortable and reliable infrastructure. This will be achieved by monitoring, repairing and replacing traffic signals, street lights and signs within the constraints of the budget presented.

The roadway and associated infrastructure will be monitored, repaired and replaced as needed on a prioritized basis conforming to budget constraints of budget presented.

Pavement preservation funds will be primarily focused on crack sealing and slurry sealing roadways in coordination with the County Engineer and the Pavement Condition Index (PCI) report to maximize the longevity of the assets the County has in place. Employee development will focus on training pertinent to the job tasks of the individual employee with the goal of providing continued excellent customer service.

## PUBLIC WORKS - TRAFFIC AND STREETS

### Program Purpose

The Traffic and Streets program is charged with the responsibility of monitoring, repairing, and maintaining the surface transportation system and traffic control equipment in Los Alamos County. The program provides responsible, quality maintenance of the transportation system to ensure safe, comfortable and efficient roads and streets, while minimizing citizen inconvenience; installs and maintains roadway signage, striping, traffic signals, streetlights and school flashers, manages roadwork zones, supports special events, and provides analysis services to the traveling public, police, fire, and road construction crews so they can travel and work more efficiently in a safe environment.



*Electricians at work*



*15 Minute Parking*



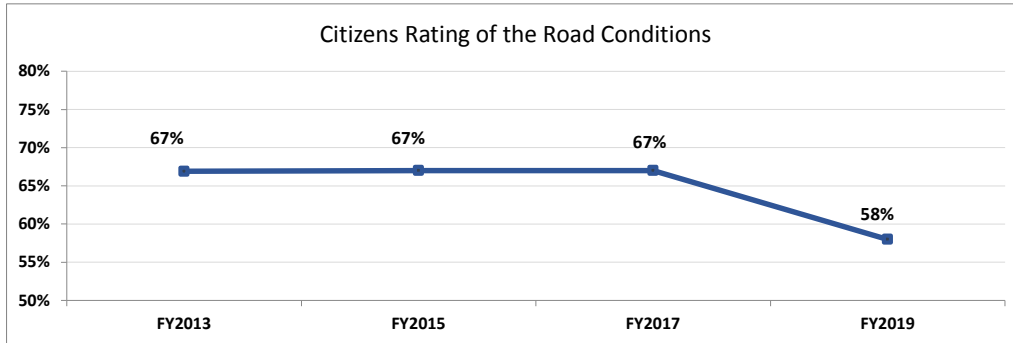
*Gate at PCS*

### Significant Accomplishments - FY2018

- Overlook Park drainage and parking lot improvements
- North Mesa Soccer Complex drainage and parking lot improvements
- San Ildefonso Road South drainage improvements
- East Jemez Road Atomic City Transit bus stop construction
- Bayo Canyon road improvement (spread / compact millings from SEP Project)
- Los Alamos County Airport Hanger project construction and electrical wiring
- Pajarito Acres / La Senda shoulder stabilization project
- Transfer Station entrance improvements
- Crack seal / micro seal Pajarito Acres, La Senda Rover Blvd. / Meadow Lane loop (Pavement Preservation project)
- Resurfacing of Diamond Drive pedestrian overpasses
- Replacement of all crosswalks and symbols on Diamond Drive
- Replacement of all pedestrian signals on Diamond Drive
- Elk Ridge Bus stop lighting, striping and signing
- Diamond Dr/West Rd & Diamond Dr/Trinity Drive audible pedestrian signal installation
- Quemazon pedestrian light bollard LED upgrade
- Install LED lighting on 16 ACT bus shelters
- Completed fiber optic connection to White Rock traffic signals
- 20th Street streetlighting installation
- Mountain School Zone speed sign installation
- North Mesa Street ID replacement
- Layout and replace striping on various roadways due to micro seal project

**Performance Measures**

Priority	Strategic Focus Area	Goal	Performance Measures	FY2013	FY2015	FY2017	FY2019
Quality Governance	Operational Excellence	Maintain Quality Essential Services	% of Citizens Rating Road Conditions as "Good" or "Excellent".	67%	67%	67%	58%



**Performance Measures**

Priority	Strategic Focus Area	Goal	Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Estimate	FY2020 Output Estimate
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Infrastructure	Number of Lineal Feet of Lane Lines Striped & Maintained.	311,535	425,000	425,000	425,000
			Number of Signs Maintained, Fabricated, or Installed.	408	400	400	400
			Number of Traffic Signal Replaced, Maintained, or Repaired.	105	80	80	80
			Number of Street Sweeping Lane Miles Completed.	2,112	4,944	4,164	4,000
			Cost of Street Sweeping.	\$163,000	\$163,000	\$163,000	\$163,000
			Cost per Lane Mile	\$77.18	\$32.97	\$39.15	\$40.75
			Number of Lane Miles in the Streets Preservation Project.	25.6	10	25.4	20
			Cost of Streets Preservation Project	\$740,000	\$740,000	\$740,000	\$740,000

**Performance Measures Narrative and Analysis**

This budget is used to fulfill the Traffic and Streets Division Mission of providing planned and responsive monitoring and repair to minimize the life-cycle cost of our County transportation system and to ensure safe, comfortable and reliable infrastructure. This will be achieved by monitoring, repairing and replacing traffic signals, street lights and signs within the constraints of the budget presented.

## PUBLIC WORKS DEPARTMENT - TRANSIT

### Transit Division Mission

The mission of the Transit Division is to improve and strengthen mobility in Los Alamos County through an effective, efficient and dependable transit system.

### Transit Program Budget

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance FY2020 vs FY2019
<b>Expenditures by Type:</b>					
Salaries	1,548,545	1,585,065	1,596,697	2,126,692	33%
Benefits	753,164	816,688	807,782	992,283	23%
Professional / contractual services	103,176	153,711	152,694	153,514	1%
Materials / supplies	66,717	72,992	121,880	132,698	9%
Interfund charges	1,262,727	1,085,728	1,205,216	1,259,948	5%
Capital outlay	483,252	554,931	981,398	408,426	-58%
	<u>4,217,581</u>	<u>4,269,115</u>	<u>4,865,667</u>	<u>5,073,561</u>	4%
<b>FTE Summary:</b>					
Regular (full & part time)	31.58	33.58	33.58	33.58	0%
Limited term	4.83	4.55	4.55	4.55	0%
	<u>36.41</u>	<u>38.13</u>	<u>38.13</u>	<u>38.13</u>	0%

### Budget Overview

The budget enables the ongoing operations of Atomic City Transit that includes the following:

- Hourly service for seven neighborhood routes (Main Hill to/from White Rock, Truck Route to/from White Rock, Canyon/Central, North Community, Barranca Mesa and North Mesa) between 6:00 a.m. & 7:00 p.m.
- Twice an hour service for one neighborhood route (North Mesa) during peak periods.
- Service every 30 minutes on three routes (Downtown circulator, North Community and Canyon/Central)
- Service every 15 minutes on the Downtown circulator during peak periods.
- Complementary ADA Paratransit Service for individuals with disabilities during the same days and hours of the fixed route service.
- Dial-a-Ride service for the public between 6:30 p.m. and 9:00 p.m. Monday through Friday.
- 2 Peak Service was added to provide direct service from White Rock to the Los Alamos Downtown area every weekday during peak times.
- Seasonal service between White Rock and Bandelier National Monument 7 days per week from approximately 9:00 a.m. to 5:10 p.m. Frequency is every 30 minutes on weekdays and 20 minutes on weekends.
- Afternoon Express service operates only on school days and is open to the public. In addition to scheduled drop off locations, Afternoon Express buses drop riders off at other marked bus stops along each of the routes, with the exception of bus stops located on Trinity Drive.

**Special events which include:** Fourth of July event service, Halloween service, St. Patrick's Day service, New Year's Eve service, Homecoming Parade, Holiday Light Parade, Skiasta, Ullr Fest, Summer Concert Series, Summer Fest, Earth Day service, Bandelier (additional service), and Community and County special requests.

The budget leverages \$2,104,905 million in Federal Transit Administration funds, administered by the NM Department of Transportation, for administration, operating and capital assistance for Federal Fiscal Year 2020 (October 1, 2019 - September 30, 2020.)

## PUBLIC WORKS - TRANSIT DIVISION

### Program Purpose

The purpose of the Transit Program is to provide safe, efficient and dependable transportation choices to the traveling public of Los Alamos County so they will experience improved mobility throughout the community.



*Atomic City Transit at Safety Town*



*3rd Grade - Piñon Elementary*



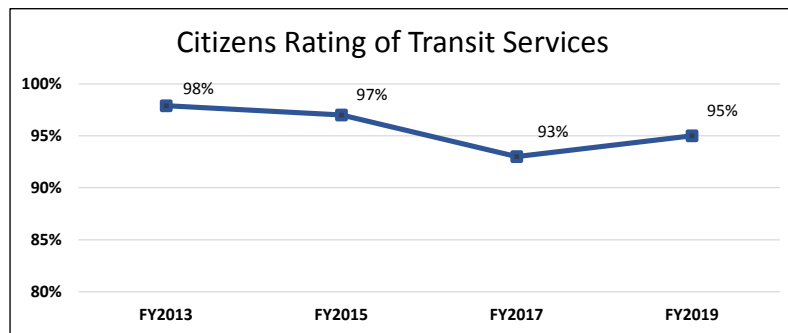
*Star Wars fans*

### Significant Accomplishments - FY2018

- Purchase New Flyer 24 passenger transit bus
- Commence Phase 1 - ADA Bus Stop Improvement Plan
- 14 loading pads were installed in compliance with ADA requirements on Route 6
- Seven loading pads were installed in compliance with ADA requirements on Route 2
- Significant re-design of Elk Ridge Community bus stop to allow customers to travel to Los Alamos or White Rock
- Implement a transfer schedul for visitors of Bandelier National Monument to downtown Los Alamos
- Received Transit Agency of the Year Award given by New Mexico Department of Transortation, Transit and Rail Division

### Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2013	FY2015	FY2017	FY2019
Quality Governance	Operational Excellence	Maintain Quality Essential Services	% of Citizens Rating Transit Services as "Good" or "Excellent".	98%	97%	93%	95%

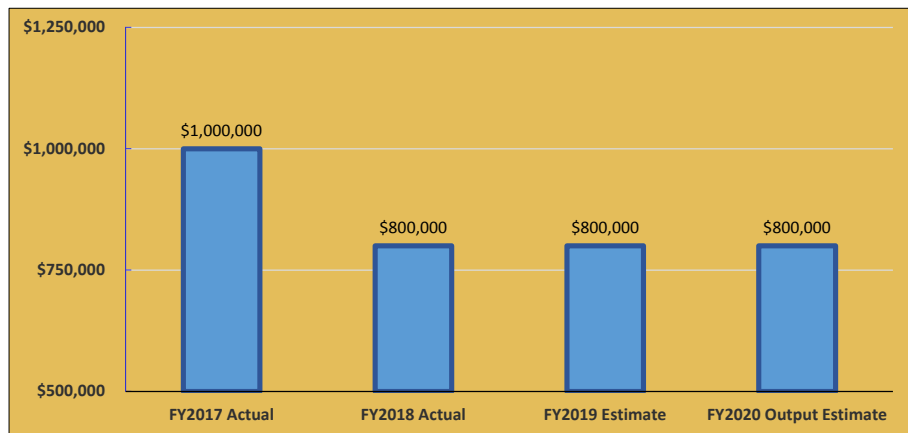




**Performance Measures**

Priority	Strategic Focus Area	Goal	Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Estimate	FY2020 Output Estimate
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Infrastructure	Number of One-way Passenger Trips.	456,983	460,000	465,000	465,000
			Number of Miles of Service Provided.	583,127	656,457	656,457	656,457
			LAC General Fund Contribution.	\$1,000,000	\$800,000	\$800,000	\$800,000
			Cost per Mile from General Fund.	\$ 1.72	\$ 1.22	\$ 1.22	\$ 1.22

**The General Fund Contribution to Transit Continues to Decrease**



**Performance Measures Narrative and Analysis**

Federal funding assistance for both capital and operating are expected to continue but are unsure of any additional increases in revenues for new services. It is anticipated Los Alamos County will continue to score well on performance measures set by NM Department of Transportation and provided an excellent opportunity to continue current funding amounts. Los Alamos County received highest performing agency among nineteen rural agencies which provides criteria of funding levels. An increase in community approval rating provides an indication the emphasis placed on on-time performance and customer service trainings have been beneficial.



## PUBLIC WORKS DEPARTMENT - ENVIRONMENTAL SERVICES

### Department Description

The Environmental Services Division is responsible for operating the County Transfer Station, providing commercial and residential refuse, recycling and yard trimming collection, composting of organic yard trimmings for compost operation, managing Overlook and Sullivan Field Collection Centers and providing post-closure care for the Los Alamos County closed landfill.

### Environmental Services Division Mission

Provide exceptional solid waste, recycling and sustainability services to create a better community for current and future generations.

### Environmental Services Program Budget

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance FY2020 vs FY2019
<b>Expenditures by Type:</b>					
Salaries	866,728	859,565	955,102	983,458	3%
Benefits	374,823	410,212	416,589	446,705	7%
Professional / contractual services	1,004,622	2,210,599	1,362,400	1,423,805	5%
Materials / supplies	122,218	262,050	339,439	329,046	-3%
Interfund charges	84,693	1,154,336	874,512	985,494	13%
Capital outlay	1,000,000	5,382	0	0	N/A
Fiscal charges	361,217	157,524	326,986	326,985	0%
	<u>3,814,301</u>	<u>5,059,668</u>	<u>4,275,028</u>	<u>4,495,493</u>	
<b>FTE Summary:</b>					
Regular (full & part time)	17.24	17.24	18.24	18.24	0%

### Budget Overview

Environmental Services Division will provide residential curbside collection of trash, recycle and yard trimming materials for ~6,850 residential customers. Environmental Services will also provide commercial recycle and trash dumpster collection for ~300 customers. Additional services that will be accomplished with the budget include:

- Managing Eco Station, Sullivan Field Recycling Center, and Overlook Collection Center in compliance with NM Environment Department's Solid Waste Rules.
- Operate, monitor and maintenance the permanent methane extraction system (Gas Collection and Control System) at closed landfill to mitigate the hazard of explosive methane gas produced by decomposing waste.
- Increasing opportunities for waste diversion through the Reuse Area, increase recycling performance and quality through educational and informative recycle software.
- Provide education and outreach to the community to promote environmental sustainability, Zero Waste, and food waste prevention through the methods of recycling, reuse, waste reduction and composting.
- Provide assisted refuse and recycling services to members of our community in need of this service.
- Host events that promote environmental sustainability including Clean Up Los Alamos Day, Recycle Fashion Show to celebrate America Recycles Day, and Business Recycler of the Year Award.
- Increase participation in the curbside yard trimming roll cart which will held increase overall waste diversion.

## PUBLIC WORKS - ENVIRONMENTAL SERVICES

### Program Purpose

To promote environmental stewardship and enhance environmental quality which will result in a more sustainable community, economy, and environment.



*Community Outreach*



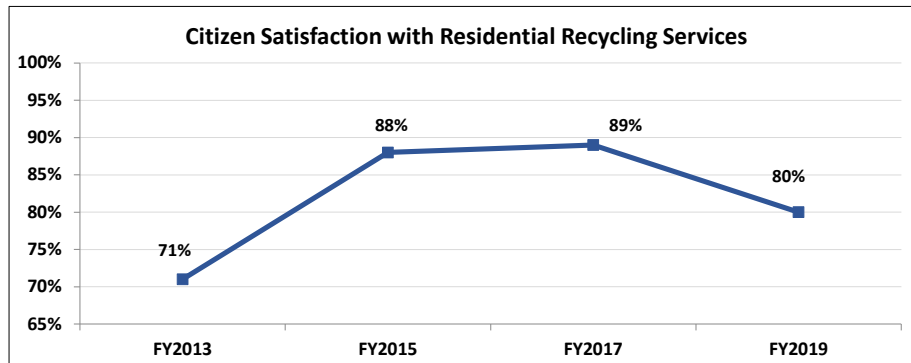
*Friedman Recycling*

### Significant Accomplishments - FY2018

- Designed and permitted permanent methane extraction system to mitigate the landfill methane gas.
- Successfully completed transfer station metal push wall repair.
- Developed implementation plan for yard trimmings (brush) roll cart program.
- Received Recycling and Illegal Dumping (RAID) grant to develop Zero Waste Lunch Video Campaign with Los Alamos Public Schools.
- Received Recycling and Illegal Dumping (RAID) grant to implement a Waste Oil Heater at the Fleet Shop.
- Received Federal grant assistance from NM Game and Fish to purchase Bear Tough roll carts and Bear Tough dumpsters to reduce human-bear interactions.
- Hosted Clean Up Los Alamos Day
- Co-hosted tour of Friedman Recycling facility

### Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2013	FY2015	FY2017	FY2019
<b>Quality Governance</b>	Operational Excellence	Maintain Quality Essential Services	% of Citizens Rating Residential Recycling Services as "Good" or "Excellent".	71%	88%	89%	80%
			% of Citizens Rating Waste Collection as "Good" or "Excellent".	New metric in 2015 survey.	94%	91%	Metric not in 2018 survey.



**Performance Measures**

Priority	Strategic Focus Area	Goal	Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Estimate	FY2020 Output Estimate
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Infrastructure	Residential Waste Generated per Account (in tons).	0.75	0.71	0.68	0.65
			Percent of Waste Recycled per EPA Guidelines.	25.0%	27.0%	35.0%	40.0%
			Percent of Waste Diverted from the Landfill.	45.0%	46.0%	47.0%	48.0%

**Performance Measures Narrative and Analysis**

Although the volume of recycle material has increased the weight of material has decreased. Reduction in recycling percentages is likely due to lighter materials such as lighter plastics. The amount of residential solid waste material generated has steadily decreased. These trends follow the guidelines generated by the EPA, which show the trends of recycled material increasing on annual basis. The primary reason for the increase in the amount of waste material being recycled are educational and outreach programs as well as the increase in infrastructure and market demand for these materials.

With the implementation of the Yard Trimming program, the total volume of yard trimmings collected increased by 184% over 2017 which only had a quarterly brush collection program. Diversion of comingled recycling and yard trimmings by Los Alamos County residents reduced greenhouse gas emissions by 4,726.91 tons. The amount of residential solid waste increased slightly over 2017 by 1% but has been on a steady decline over the past 5 years.



2018 Sciencefest



Farmer's Market

## PUBLIC WORKS DEPARTMENT - AIRPORT

### Airport Division Mission

The Airport Division is responsible for operating and maintaining the Los Alamos County Airport and delivering a safe air transportation hub for airport tenants, citizens, LANL, and local businesses.

### Airport Program Budget

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance FY2020 vs FY2019
<b>Expenditures by Type:</b>					
Salaries	101,565	107,345	91,572	98,094	7%
Benefits	27,897	31,321	20,421	21,907	7%
Professional / contractual services	596,665	239,659	432,300	882,300	104%
Materials / supplies	9,021	12,165	25,220	25,220	0%
Interfund charges	158,307	169,249	181,393	132,175	-27%
Capital outlay	0	60,250	310,000	445,000	44%
Fiscal charges	573	555	1,500	1,500	0%
	894,028	620,544	1,062,406	1,606,196	51%
<b>FTE Summary:</b>					
Regular (full & part time)	1.00	1.00	1.00	1.00	0%

### Budget Overview

The budget allows the airport to continue to maintain the existing infrastructure (runway, taxiways, navigation and lighting systems, terminal building safety areas, etc.) in a manner that meets or exceeds the FAA standards for General Aviation airports.

The budget also includes funding to purchase hangars located to help mitigate obstructions in safety zones established by the FAA. These hangars are all privately owned and the Airport Master Plan calls for the removal of these hangars when the new development proposed for the west end of the airport begins. We anticipate that two hangars will be available for sale in FY2020.

Capital projects include removing the aging underground aviation fuel tank and building an above-ground aviation fuel farm on the north side of the airfield, replacing the Automated Weather Observation System (AWOS) - the County's only official weather reporting systems - and repairing of some runway, taxiway and ramp pavements. These projects are eligible for FAA and NMDOT grant funding.

## PUBLIC WORKS - AIRPORT

### Program Purpose

The purpose of the Airport Program is to provide aeronautical facilities, such as runways, taxiways, ramps, navigational aids, weather monitoring and reporting systems, aircraft storage facilities, aeronautical services and passenger terminal facilities, to aircraft owners, operators, passengers and the public so they can safely and efficiently complete their air travel to and from the County.



*Airport Hangar Construction*



*Civic Air Patrol*



*3rd and 6th Graders from Aspen Elementary*

### Significant Accomplishments - FY2018

- **NEW AIRCRAFT HANGARS** - A 10,000 square foot metal hangar facility was constructed by Public Works personnel. This hangar can accommodate up to six aircraft and provides facilities for aviation-related businesses that serve the community and generate economic activity. One of the new tenants is the Classic Air Medical rescue helicopter.
- **NEW PERIMETER FENCE** - The aged and deteriorating airport perimeter fence along Highway 502 and Airport Road was replaced with black vinyl-coated chain-link fence, along with two powered vehicle gates and three pedestrian gates. This project improved safety, security, and appearance of the airfield. Ninety-five percent of the project costs were covered by an FAA Airport Improvement Grant and NMDOT Aviation Grant.
- **FIRE BASE** - On June 14th, 2018 lightning started a fire in the Valles Caldera National Preserve near San Antonio Peak. The terrain in the area is very rough and steep making fighting the fire challenging. The US Forest Service responded to the fire and challenges by deploying helicopters, equipment and fire support crews to Los Alamos Airport. Due to the available facilities and the airport's location relative to the fire, helicopters can quickly transport firefighting crews, equipment and supplies, conduct aerial assessments, and deliver slurry – pivotal in containing and extinguishing the fire.
- **YOUTH EVENT** - Experimental Aircraft Association (EAA) Chapter 691, known as the "Green Chili Chapter", hosted a Young Eagles Event September 22nd. According to the EAA, the Young Eagles program provides youth, between the ages 8 and 17, their first free ride in an airplane. It's the only program of its kind, with the sole mission of introducing and inspiring kids to the world of aviation. These flights, made possible through the generosity of EAA member volunteers, has provided more than 2 million young people with a free introductory flight. And this year's event in Los Alamos has added 37 excited and inspired youth to that ever-growing number!
- **FLY-IN TOUR** - Los Alamos hosted 36 participants and 10 aircraft from those attending the Aircraft Owners and Pilots Association Conference in Santa Fe. The guided tour included a visit to the Bradbury Science Museum, the Manhattan Project National Historical Park, Fuller Lodge, and an opportunity to visit downtown shops.
- **SCHOOL FIELDTRIPS** - The airport hosted several fieldtrips for Aspen Elementary 3rd and 6th grade children. Activities included aircraft tours and discussions on piloting, navigating and aerodynamics.
- **TV FILMING** - Crews filmed a scene at the airport for the up-coming TV series currently titled "Our Lady". Sir Ben Kingsley plays the lead in this series described as a modern noir drama that follows James, a young grifter played by Jimmi Simpson, as he attempts to prey upon Pastor Byron Brown (Kingsley), who turns out to be far more dangerous than the suspects. Several county employees were employed as extras in the scene depicting a bus station near El Paso. Epix has ordered a 10-episode first season for a 2019 launch.



*"The Secret City Unlocked" Fly-In Los Alamos Tour*





**Performance Measures**

Priority	Strategic Focus Area	Goal	Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Estimate	FY2020 Output Estimate
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Infrastructure	Number of Based Aircraft.	59	57	61	62
			% of Operating Expenses Recovered Through Revenues.	34%	41%	45%	45%
			Total Airport Economic Impact Per County O&M Dollar Spent.	\$31.76	\$39.05	\$41.82	\$41.82

**Performance Measures Narrative and Analysis**

The number of aircraft based at the airport has remained relatively steady at approximately 60 for the past three years. The construction of the new row of hangars mentioned under Significant Accomplishments will encourage additional aircraft and aviation-related businesses to be based at the airport. The lease of these hangars will also provide a long-term revenue source for the airport and will assist the airport in becoming more self-sufficient.



*Perimeter Fence Project*



*Support Base for Caldera Fire*



*Crews film a scene for a TV series*

## PUBLIC WORKS DEPARTMENT - FACILITIES MAINTENANCE DIVISION

### Facilities Maintenance Division Mission

The mission of the Facilities Maintenance Division is to assure all County owned and operated buildings, as well as those owned by the County but leased to partner agencies, are fully operational and able to support the work of the occupying Departments, Divisions, and Organizations.

### Facilities Maintenance Program Budget

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance FY2020 vs FY2019
<b>Expenditures by Type:</b>					
Salaries	791,380	805,238	812,606	846,089	4%
Benefits	334,172	345,706	353,995	371,355	5%
Professional / contractual services	345,621	349,390	334,401	339,469	2%
Materials / supplies	278,750	230,449	180,392	355,392	97%
Interfund charges	956,227	919,189	1,037,071	1,058,431	2%
Fiscal charges	0	6,549	500	500	0%
	<u>2,706,150</u>	<u>2,656,521</u>	<u>2,718,965</u>	<u>2,971,236</u>	9%
<b>FTE Summary:</b>					
Regular (full & part time)	14.00	14.00	14.00	14.00	0%

### Budget Overview

The Facilities Division oversees the preventive building maintenance program and provides routine maintenance, and small projects. This includes working on HVAC systems, plumbing, electrical and all components for these systems. In addition, the Division manages a number of third-party contractors for small projects specialized work such as elevator and fire system inspections, vehicle lifts, fire extinguishers, and cleaning drains at the PCS wash bays. Finally, the Facilities budget includes funds necessary to cover utility costs in many County owned and operated facilities.



## PUBLIC WORKS - FACILITIES MAINTENANCE DIVISION

### Program Purpose

The Facilities Division performs work to safeguard the significant investment in all facilities and assure all buildings are fully operational for their occupants. To do so, the Division directly provides both preventive and routine facilities maintenance, performs major repairs as needed, delivers small construction projects with its on-house licensed contractor staff, supports major facilities construction projects, and contracts with third parties for specialized maintenance related work.



*Community Building Spherical Sculptures*



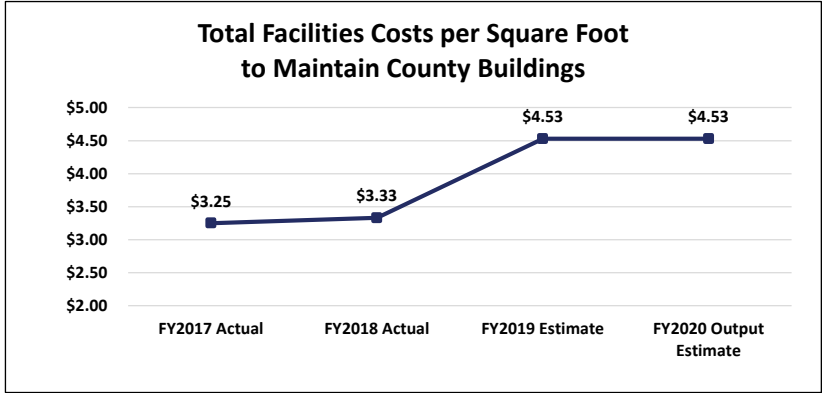
*Holiday tree for the Municipal Building*

### Significant Accomplishments - FY2018

- Los Alamos County Airport Hangar Project
- Installed lighting in the Spherical Sculptures at Community Building
- Installed AC in the utilities SCADA room PCS-5
- Installed handicap ramp with snow melt system at Ice Rink
- Installed 2 electrical services for the Methan system at ECO Station
- Installed new security system in PCS-5
- Installed new heater in Little Theater
- Installed new humidifiers in PCS-1 and Justice Center

### Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Estimate	FY2020 Output Estimate
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Total Facilities Costs per Square Foot.	\$3.25	\$3.33	\$4.53	\$4.53



*Tim Martinez installs chair guards in a conference room*

**Performance Measures Narrative and Analysis**

The cost per square foot has gone up, year to year, due to the incorporation of “smart building” technology installed in new facilities, and increasing parts, and materials.



*Installation of two new gates and barbed and razor wire at PCS to discourage after-hours access.*

## PUBLIC WORKS DEPARTMENT - CUSTODIAL MAINTENANCE DIVISION

### Custodial Maintenance Division Mission

The mission of the Custodial Maintenance Division is to promote innovative approaches, conscientious stewardship, and outstanding customer service while delivering clean and safe results to the County. In addition to maintaining County buildings the Custodial Maintenance Division is also responsible for County facility reservations and special event set-up which include such facilities as Fuller Lodge, Municipal Building, The Betty Ehart Senior Center and the White Rock Complex. The Custodial Maintenance Division is one of the divisions within the Public Works Department and is staffed by 17 employees who work throughout the County. The division maintains approximately 599,324 square feet of County property on a daily basis and provides support for approximately 3,000 events each year for both the County and the Public within County facilities.

### Custodial Maintenance Program Budget

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance FY2020 vs FY2019
<b>Expenditures by Type:</b>					
Salaries	557,592	614,393	636,766	701,381	10%
Benefits	237,117	278,295	282,844	306,641	8%
Professional / contractual services	104,081	72,263	79,073	79,073	0%
Materials / supplies	118,181	123,849	124,770	124,770	0%
Interfund charges	27,850	36,489	26,868	37,703	40%
	<u>1,044,821</u>	<u>1,125,289</u>	<u>1,150,321</u>	<u>1,249,568</u>	9%
<b>FTE Summary:</b>					
Regular (full & part time)	15.00	17.00	17.00	17.00	0%

### Budget Overview

The Custodial Division is responsible for maintaining nearly 600,000 square feet of County buildings and this budget will be used to fulfill those duties which include daily cleaning, floor work, window cleaning, pest control and facility rentals and event support. Our objective is to provide these services in a cost-effective way with the goal of creating pleasant environments and quality customer service for our citizens and County staff while helping to extend the life of our County infrastructure.

## PUBLIC WORKS - FACILITIES MAINTENANCE DIVISION

### Program Purpose

The purpose of the Custodial Maintenance Division is to promote innovative approaches, conscientious stewardship, and outstanding customer service while delivering clean and safe results to the County. In addition to maintaining over one half million square feet of County property on a daily basis the Division is also responsible for County indoor facility reservations for facilities such as Fuller Lodge, Municipal Building, Betty Ehart Center, Pajarito Cliffs Site and the White Rock Complex.



*Crews decorated Fuller Lodge for the Holiday Season*



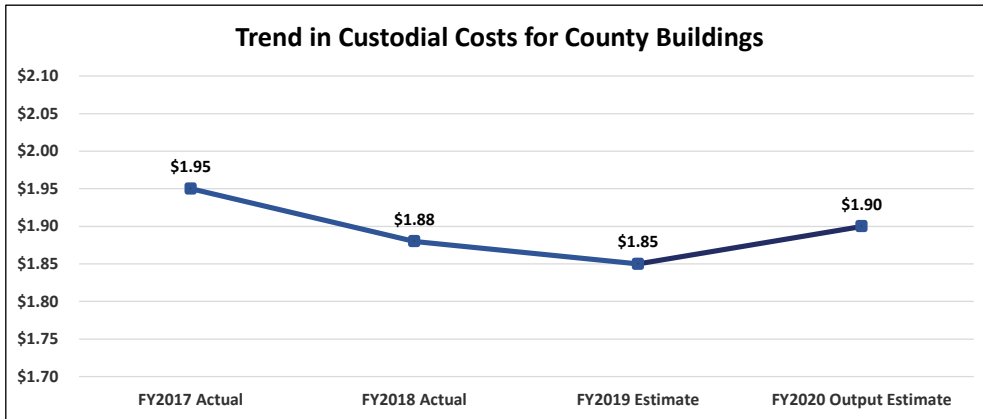
*Snow removal efforts*

### Significant Accomplishments - FY2018

- Transitioned from traditional chemicals and paper products to green chemicals and paper products.
- Initiated a green cleaning certification training program with Buckeye Chemical.
- Replaced the majority of the Divisions vacuums and floor machines with green machines.
- Continued to plant and maintain annual flowers on the patios of Fuller Lodge.
- Assisted the Arts Council with decorating Fuller Lodge for the holidays and Facilities staff with securing and decorating the holiday tree at the Municipal Building.
- Assisted in the installation of an improved sound system at Fuller Lodge to allow for more consistent volume levels.
- The Division continued to provide excellent customer support for both County and public events with a 99.68% success rating. Of approximately 2,790 events only nine experienced minor execution problems.
- Resurfaced the concrete patio at Cottonwood on the Greens in order to improve appearance and allow for easier maintenance.

**Performance Measures**

Priority	Strategic Focus Area	Goal	Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Estimate	FY2020 Output Estimate
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Total Custodial Costs per Square Foot.	\$1.95	\$1.88	\$1.85	\$1.90
			Total Events Supported/Successful Execution of Events.	2,790/ 99.68%	2,800/ 99.72%	2,900/ 99.8%	2,916/ 99.85%



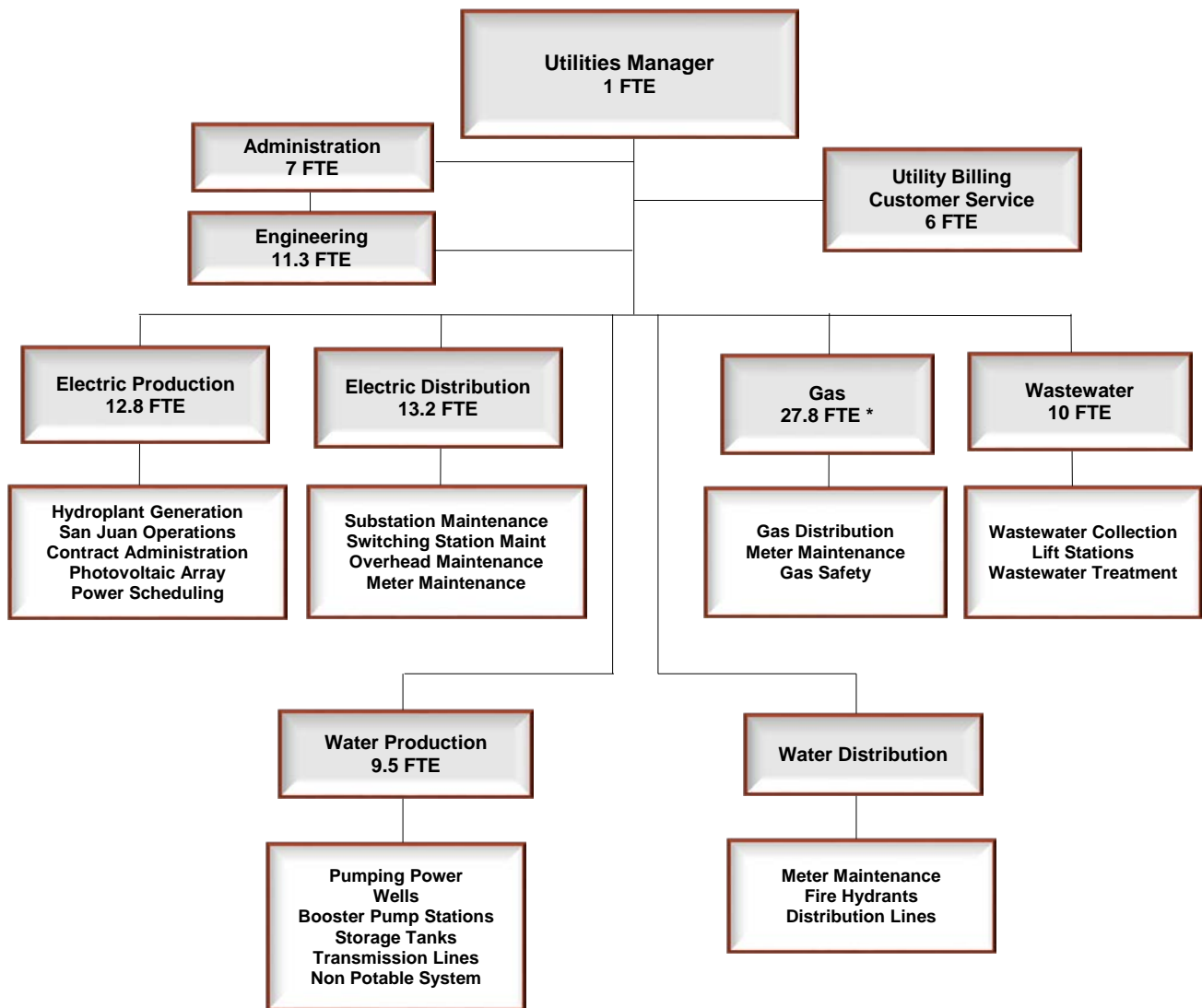
**Performance Measures Narrative and Analysis**

The cost per square foot increased compared to FY2019 due to an increase in employee salaries and benefits.

### FY2020 Budget Options Adopted - Public Works

Ref #	CMO Rank	Dept	Division	Amount	Short Description	Detailed Notes	Recurring/One-Time	Fund
13	A	Public Works	MFM	\$ 365,655	Major Facilities Maintenance	Restore Major Facilities Maintenance funding to the \$2 million target. Funding was reduced to achieve flat budget. This additional funding will be used for projects such as roof repairs at Pajarito Cliffs, painting, and over-head door repairs and elevator maintenance, painting and carpeting of facilities.	R	General Fund
14	A	Public Works	Fleet	\$ 680,000	Increase Interdepartmental Charges (IDCs)	The new cost recovery methodology, developed jointly by Finance and Public Works for FY2019, will continue to be applied in FY2020 and future fiscal years. However, to achieve a flat budget in several prior years, the IDC's charged to departments were reduced below the level necessary to reimburse Fleet for annual costs. As proposed, in FY2020 we are collecting only 64.5% of the Fleet Operation and Maintenance costs through IDCs.	R	General Fund
				\$ 320,000			R	Non General Funds
32	C	Public Works	Custodial	\$16,000	Staff Fuller Lodge on weekends	Custodial staff time to ensure that Fuller Lodge is open every weekend regardless if there is an event scheduled at the Lodge.	R	General Fund
33	C	Public Works	Transit	\$250,000	Additional ACT bus from WRVC to downtown LA every hour	Add a weekend bus from the White Rock Visitor Center to the downtown area.	R	Transit Fund
39	C	Public Works	Facilities	\$ 105,000	Materials & Supplies	Additional money is needed for materials and supplies due to the addition of six new buildings (65,617 sq. feet) in the last five years.	R	General Fund
40	C	Public Works	Traffic & Streets	\$ 156,000	Contractual Services	Pavement Condition Index will decline if slurry/crack sealing service is not provided. Each \$10,000 of funding will slurry seal 1/3 of a lane mile.	R	General Fund
41	C	Public Works	Traffic & Streets	\$ 85,000	Traffic Signal Controller Upgrade	Upgrade existing traffic signal controllers.	O-T	General Fund
47	D	Public Works	CIP	\$ 1,000,000	State Rd 4 Intersection	Potential participation in State Road 4 intersection improvements.	O-T	CIP Fund
48	D	Public Works	Facilities	\$ 70,000	Materials & Supplies	The Facilities Department, in conjunction with the Fire Department, is recommending wholesale replacement of aging fire extinguishers with a new model that has a 12-year lifespan and does not require contracted service, inspection, or testing service during the life of the units. Replaces 500 extinguishers.	O-T	General Fund
49	D	Public Works	Traffic & Streets	\$ 35,000	Potential Project Funding	Golf Course Crossing on Diamond Drive Project – this project was presented to the Transportation Board on November 1, 2018; a recommendation was made that the Project be presented to Council for consideration and potential funding.	O-T	General Fund

# UTILITIES DEPARTMENT



\* All 28.3 FTEs work in Gas, Water Distribution, and Wastewater Collection.

# UTILITIES DEPARTMENT

## Department Mission, Vision and Values

**Mission:** Provide safe and reliable utility services in an economically and environmentally sustainable fashion.

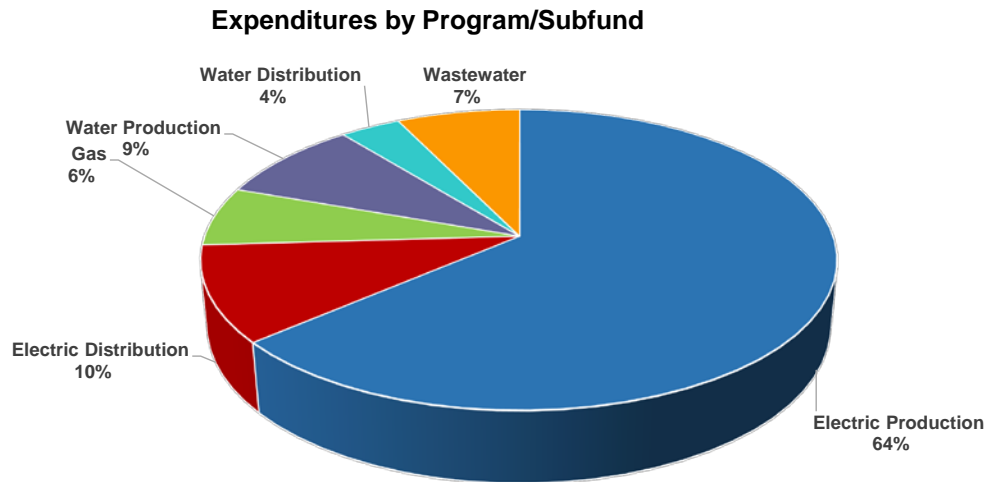
**Vision:** Be a high-performing utility matched to our community, contributing to its future with diversified and innovative utility solutions.

**Values:** The Utilities Department values our:

- **CUSTOMERS** by being service-oriented and fiscally responsible;
- **EMPLOYEES AND PARTNERSHIPS** by being a safe, ethical and professional organization that encourages continuous learning;
- **NATURAL RESOURCES** through innovative and progressive solutions;
- **COMMUNITY** by being communicative, organized and transparent.

## Department Description

Los Alamos County (LAC) Utilities Department's function is to provide our customers with quality electric, natural gas, water, and wastewater services to meet current and future needs and to achieve the highest level of customer satisfaction.





## UTILITIES DEPARTMENT

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance FY2020 vs FY2019
<b>Expenditures by Program:</b>					
Electric Production	34,021,175	35,092,654	39,108,337	40,482,804	4%
Electric Distribution	7,829,681	6,517,400	6,291,590	6,571,378	4%
Gas	5,293,764	3,876,097	4,302,783	4,043,560	-6%
Water Production	4,416,073	5,436,210	6,616,952	5,559,044	-16%
Water Distribution	3,474,088	1,662,357	2,356,528	2,269,313	-4%
Wastewater	4,707,136	6,801,910	6,015,410	4,609,805	-23%
	<u>59,741,917</u>	<u>59,386,628</u>	<u>64,691,600</u>	<u>63,535,904</u>	-2%
<b>Expenditures by Type:</b>					
Salaries	5,623,365	5,676,821	7,008,202	7,277,727	4%
Benefits	3,682,377	3,724,388	2,694,861	2,800,514	4%
Professional / contractual services	32,491,861	33,709,177	38,843,468	39,605,430	2%
Materials / supplies	1,166,837	995,088	1,650,200	1,525,000	-8%
Interfund charges	2,993,433	3,107,737	3,714,473	4,046,881	9%
Capital outlay	8,650,421	4,575,140	5,528,699	3,295,474	-40%
Fiscal charges	5,133,623	7,598,277	5,251,698	4,984,878	-5%
	<u>59,741,917</u>	<u>59,386,628</u>	<u>64,691,600</u>	<u>63,535,904</u>	-2%
<b>FTE Summary:</b>					
Regular (full & part time)	93.00	93.00	93.00	94.00	1%
Casual, Student, & Temp.	5.34	5.30	4.60	4.60	0%
	<u>98.34</u>	<u>98.30</u>	<u>97.60</u>	<u>98.60</u>	1%
<b>FTEs By Division:</b>					
Electric Production	12.00	12.00	13.00	12.80	-2%
Electric Distribution	39.02	38.56	37.30	39.50	6%
Gas	29.07	30.49	27.91	26.79	-4%
Water	9.25	9.25	9.49	9.49	0%
Wastewater	9.00	8.00	9.90	10.02	1%
	<u>98.34</u>	<u>98.30</u>	<u>97.60</u>	<u>98.60</u>	1%

**Budget Summary**

The FY2020 expenditure budget overall as presented is a reduction of 2% from the FY2019 approved budget. This is attributed due to the continued low costs of gas in the gas fund for FY2020, and delayed projects going forward in FY2019 or not being rebudgeted in FY2020.

There are no staffing changes proposed in this budget. There are no realignments contemplated nor are there any Union agreements scheduled for renewal.

The largest Utilities project in the upcoming two-year budget cycle is the replacement of the White Rock Wastewater Treatment Plant (WWTP). Value engineering and final design contract are expected to occur in FY2020 with construction of the plant beginning in FY2021.



*Left: Annual Water Festival with all 4th grade students in Los Alamos Public Schools. DPU joins other federal and state agencies for a one day workshop in April to educate the students on the importance of water.*

*Below: Public meeting that was held on the Carbon Free Power Project, a potential nuclear generation facility to be built in Idaho that would use small modular reactors. Los Alamos County will consider whether to stay in this project in the upcoming year to add this new resource to its energy portfolio.*



## UTILITIES DEPARTMENT - ELECTRIC

### Division Description

The Utilities Electric Production and Distribution Divisions manage the County's electric generation and transmission resources to meet the electric energy requirements for LAC customers and the DOE's Los Alamos National Laboratory in the most cost-effective manner. The Deputy Utilities Manager for Power Supply/Electric Production is also Manager of Operations for the LAC/DOE Operating Committee which sets policy for the combined LAC/DOE power pool. The Distribution Division is responsible for maintenance, operation, and repair of all electric distribution lines and equipment owned by the County of Los Alamos to provide delivery of electric power to its customers.

### Electric Production Program Budget

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance FY2020 vs FY2019
<b>Revenue and Expenditure Summary:</b>					
Revenues	32,231,947	35,124,035	39,108,337	38,977,586	0%
Expenditures	34,021,175	35,092,654	39,108,337	40,482,804	4%
Net Revenues (Exp.)	<u>(1,789,228)</u>	<u>31,381</u>	<u>0</u>	<u>(1,505,218)</u>	N/A
<b>Expenditures by Sub-Program:</b>					
El Vado Generation	447,163	317,501	476,807	404,004	-15%
Abiquiu Generation	294,949	271,548	483,551	420,081	-13%
Contract Administration	37,334	41,200	17,997	17,346	-4%
Load Control	1,784,660	1,610,991	1,601,620	1,863,767	16%
Transmission - PNM	1,688,546	2,127,794	2,899,531	2,459,272	-15%
Transmission - Other	2,040,072	1,788,592	1,983,778	2,213,017	12%
Purchased Power	11,698,497	11,026,488	12,669,419	15,337,538	21%
Photovoltaic Array	157,163	25,017	30,000	30,000	0%
Debt Service	2,498,743	2,505,680	2,774,416	2,774,753	0%
Property Taxes	432,065	417,942	449,087	449,318	0%
Insurance	114,844	83,750	120,000	120,000	0%
San Juan Operations	8,123,247	9,507,120	11,066,525	10,194,068	-8%
Laramie River Operations	2,782,648	3,654,042	2,865,754	2,393,220	-16%
SMR Project	80,651	132,077	275,595	315,798	15%
Non-Pool Expenses	0	53,877	0	22,523	N/A
Interdepartmental Charges	415,689	428,889	459,440	492,873	7%
Eng/Admin O/H	609,177	660,228	629,817	710,226	13%
Capital Expenditures	815,727	439,919	305,000	265,000	-13%
	<u>34,021,175</u>	<u>35,092,654</u>	<u>39,108,337</u>	<u>40,482,804</u>	4%
<b>Expenditures by Type:</b>					
Salaries	966,393	999,306	1,110,775	1,105,649	0%
Benefits	548,932	565,735	422,944	413,057	-2%
Professional / contractual services	27,978,895	29,404,304	33,296,195	34,608,996	4%
Materials / supplies	163,383	61,776	109,750	112,250	2%
Interfund charges	1,049,102	1,107,548	1,089,257	1,203,099	10%
Capital outlay	815,727	448,305	305,000	265,000	-13%
Fiscal charges	2,498,743	2,505,680	2,774,416	2,774,753	0%
	<u>34,021,175</u>	<u>35,092,654</u>	<u>39,108,337</u>	<u>40,482,804</u>	4%
<b>FTE Summary:</b>					
Regular (full & part time)	12.00	12.00	13.00	<u>12.80</u>	-2%

### Budget Overview

The purchased power budget for Electric Production is \$2.7M higher than FY2019 budgets, due primarily to changes in market price estimates for purchased power costs. There is \$250k included for LAC's share of the COLA preparation for the Carbon Free Power Project, to establish budget authority should the County decide to continue participation in this phase of the project.

The forecast cost for purchased power is \$38.00 for FY2020, up from \$31.84 budgeted for FY2019.

## UTILITIES - ELECTRIC PRODUCTION

### Program Purpose

The purpose of the Electric Production Program is to provide electrical energy services to the Los Alamos County Electric Distribution Division and the Department of Energy/Los Alamos National Laboratory so they can reliably serve their customers at competitive prices.



### Planned Cost Saving Measures for FY2020

- Due to changes in our reserve requirements because of the San Juan plant restructuring and subsequent changes in the PNM transmission agreement, DPU's membership with SRSG has been terminated, resulting in a savings of approximately \$700,000 per year
- Modifications to the LRS reserve requirement will save DPU about \$100,000 per year.

### Significant Accomplishments - FY2018

- Power sales contract, including budget and plan of finance, phase 1 approved by Board and Council for the Carbon Free Power Project (CFPP). Project estimates in progress, and transmission MOU drafted with Western Area Power Administration (WAPA).
- PNM looking for PRC approval of IRP, which includes abandonment of the San Juan Generating Station (SJGS). 4 out of 5 remaining owners in in SJGS formally submitted plans to exit in June of 2020.
- Environmental upgrades at Laramie River Station (LRS) completed to meet regional haze regulations, Best Available Retrofit Technology (BART), completed and expensed by December of 2019.
- Los Alamos County and the Department of Energy (DOE) began formal negotiations on post 2025 Electric Coordination Agreement (ECA).
- Annual PNM transmission formula rate true-up settled favorably. The 2018 New Mexico Gas Company rate case settled favorably.
- Completed two FER initiatives in FY 2018, the electric vehicle charging station study, and the utility scale solar options for LAC.
- El Vado trunnion seal repairs were completed, and Abiquiu controls upgrade completed.

**Performance Measures**

Priority	Strategic Focus Area	Goal	Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Estimate	FY2020 Output Estimate
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	Percent of total energy supplied from County-owned resources and long-term purchase contracts.	74%	79%	88%	76%
			Cost per MWH generated from owned resources and long term contracts.	\$40.19	\$48.78	\$46.82	\$45.29

**Performance Measures Narrative and Analysis**

While the percentage of total energy supplied from County-owned resources and long-term contracts was dropping prior to FY2017 (64% reported in 2016) due to outages at the Abiquiu and El Vado hydroplants, as well as the San Juan generating station, the return to service of the Hydro plants in spring 2017 and the completion of San Juan upgrades this measure has turned this measure back the other direction.

Electric Production's acquisition debt was paid off in FY2016, so the estimates going forward have been lowered accordingly. In FY 2020 the cost per MWH generated from owned resources and long term contracts is estimated at \$45.29, which is \$27.27 less than 2016 actual costs per MWH or \$72.56.

## UTILITIES DEPARTMENT - ELECTRIC

### Electric Distribution Program Budget

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance FY2020 vs FY2019
<b>Revenue and Expenditure Summary:</b>					
Revenues	14,269,996	13,821,983	14,524,688	14,529,188	0%
Less Interfund Commodity	(5,581,935)	(5,865,876)	(7,381,676)	(6,017,156)	-18%
Adjusted Revenues	8,688,061	7,956,107	7,143,012	8,512,032	19%
Expenditures	7,829,681	6,517,400	6,291,590	6,571,378	4%
Net Revenues (Exp.)	<u>858,380</u>	<u>1,438,707</u>	<u>851,422</u>	<u>1,940,654</u>	128%
<b>Expenditures by Sub-Program:</b>					
Supervsn, Misc. Dir. Admin.	688,765	627,550	660,479	627,254	-5%
Substation Maintenance	24,838	15,886	36,237	33,768	-7%
Switching Station Maint.	18,652	45,295	31,520	52,717	67%
Overhead Maintenance	321,509	446,628	499,015	519,375	4%
Underground Maintenance	310,381	350,565	391,173	386,740	-1%
Meter Maintenance	194,739	107,649	82,331	90,167	10%
Interdepartmental Charges	428,969	452,463	649,857	752,917	16%
Eng/Admin O/H	595,067	615,187	798,595	901,111	13%
In Lieu Taxes	548,895	489,726	529,609	553,891	5%
Debt Service	1,248,750	1,236,776	1,271,957	1,253,438	-1%
Capital Expenditures	3,449,116	2,129,675	1,340,817	1,400,000	4%
	<u>7,829,681</u>	<u>6,517,400</u>	<u>6,291,590</u>	<u>6,571,378</u>	4%
<b>Expenditures by Type:</b>					
Salaries	2,759,044	2,707,957	3,317,475	3,518,219	6%
Benefits	1,807,859	1,780,506	1,252,636	1,329,493	6%
Professional / contractual services	1,302,206	1,197,974	1,951,505	1,811,502	-7%
Materials / supplies	274,578	239,757	418,950	422,050	1%
Interfund charges	(2,492,833)	(2,416,718)	(2,974,933)	(2,844,798)	-4%
Capital outlay	2,927,394	1,771,148	1,054,000	1,081,474	3%
Fiscal charges	1,251,433	1,236,776	1,271,957	1,253,438	-1%
	<u>7,829,681</u>	<u>6,517,400</u>	<u>6,291,590</u>	<u>6,571,378</u>	4%
<b>FTE Summary:</b>					
Regular (full & part time)	37.00	37.00	36.00	38.20	6%
Casual, Student, & Temp.	2.02	1.56	1.30	1.30	0%
	<u>39.02</u>	<u>38.56</u>	<u>37.30</u>	<u>39.50</u>	6%

### Budget Overview

No rate increases are projected in FY2020 for Electric Distribution although a rate restructuring may be proposed in response to recommendations of the Future Energy Resources Committee. The 10-year O&M budget forecast includes essentially inflationary increases of 1.5% per year after FY2019. Projects in Electric Distribution consist of routine overhead and underground replacements as needed, until FY 2024 when a 3rd substation and powerline is planned in the East Gate area.

## UTILITIES - ELECTRIC DISTRIBUTION

### Program Purpose

The purpose of the Electric Distribution Program is to provide electric energy services to Los Alamos County retail customers so they have access to reliable service at a reasonable price.



*Los Alamos Substation Switchgear (LASS) that was installed adjacent to the Eco Station. We will configure this second source of electricity to the townsite this coming fall. The new LASS will add redundancy to the electric distribution system to reduce the scope and duration of power outages. Picture on the left is the LASS being delivered, picture on the right is the interior of the LASS.*

### Planned Cost Saving Measures for FY2020

- Electric Distribution will focus efforts on electric reliability and asset management. Planned preventive maintenance on electric assets, such as replacement of overhead distribution components that are operating near or past their useful lives and replacement of underground components with a history of past failures, helps the department avoid costly power outages.
- The LASS Project is expected to result in long-term cost savings as the County's electric infrastructure will no longer remain on a single substation source. This means there is a future expectation of backup electricity when power outages do occur. The work on the substation is taking place in-house without the burden of costly contract labor.
- DPU has had pole agreements in place with outside entities for several decades. The agreements are being updated to bring them to reasonable, updated costs reflective of current rates. Once finalized for all parties, these updated agreements should result in a minimum \$40,000 annual revenue increase.

### Significant Accomplishments - FY2018

- Maintenance crews replaced bad line segments: 900' Quartz (along with Rim Rd. Project), 600' Feeder 15 at Golf Course Manhole (avoided a major power outage on Feeder 15), and 5 live-front transformer replacements in White Rock.
- Maintenance crews pulled 20 poles after cable/tv transfers and 30 rotten poles; continues to re-vamp and retire poles/transformers through the replacement process.
- In an effort to improve asset management, ED continues to electrically tie the distribution system into Milsoft's GIS engineering model through the digitization of meters and sorting and validation of data.
- Los Alamos Substation (LASS) was delivered in March 2018 and powered in the same month. Approx. 2000ft, in multiple duct bank sections, was installed for the LASS feeder. Additional duct bank was also installed for the LASS.

## UTILITIES - ELECTRIC DISTRIBUTION

### Performance Measures

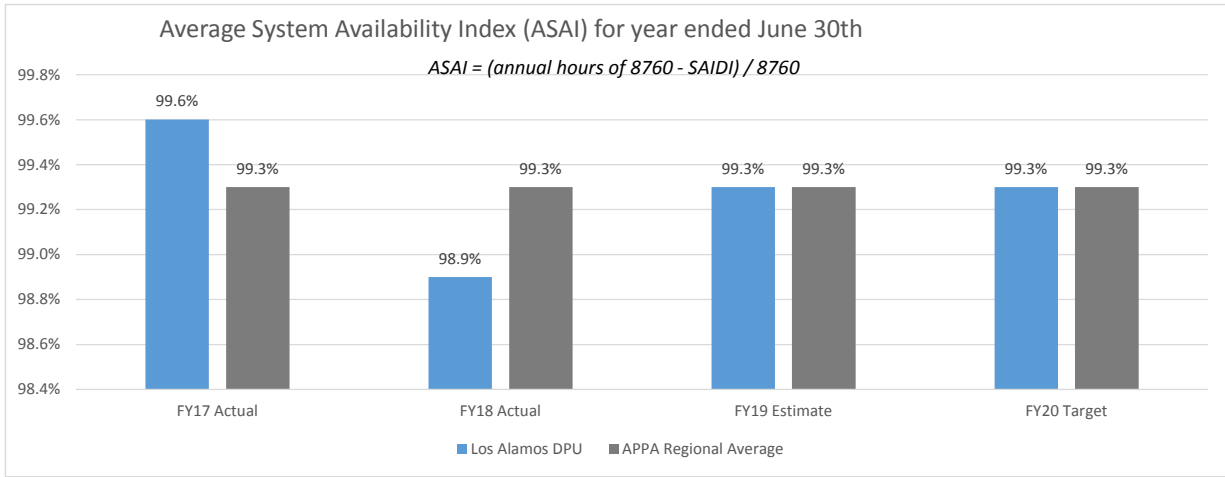
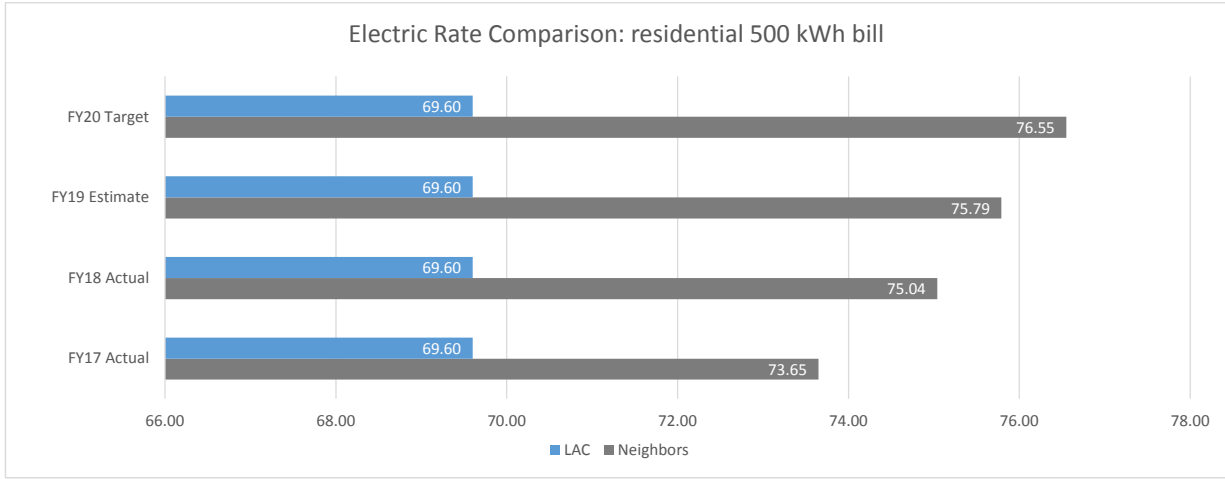
Priority	Strategic Focus Area	Goal	Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Estimate	FY2020 Output Estimate
<b>Quality Governance</b>	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	Average System Availability Index (ASAI), a measure of the average amount of time power service is available. The American Public Power Association's System Average Interruption Duration Index (SAIDI) is 60 minutes, which equates to an ASAI of 99.3%	99.6%	98.9%	99.3%	99.3%
			Ratio of Los Alamos County residential rate to the average rate of the 3 nearest electrical utilities.	94.5%	92.8%	92.0%	92.0%

### **Performance Measures Narrative and Analysis**

Outages in Los Alamos are few in number and duration. LAC's SAIDI, which is a rolling average, was below 37 minutes between February 2016 and October 2017, and substantially below the APPA average of 60 minutes. In November 2017, the townsite lost power in one of two main power supply feeders. A wide-spread outage occurred, resulting in a townsite outage for more than three hours. This outage drove the SAIDI up to 2 hours and 5 minutes. Because the SAIDI is a 12-month rolling average, DPU management expects it to drop back below 60 minutes in November 2018. Even with the November spike, Los Alamos customers had power availability 98.7% of the time through the first seven months of FY2019.

Electric rates in Los Alamos, which are comprised of one service charge and a set rate for consumption, have not changed since February 2015. Our three closest neighboring utilities are Jemez Cooperative, Kit Carson Electric, and PNM. These comparable utilities have several riders and additional charges, such as for transmission and conservation, embedded in total bills. When considering the average of the total bill rather than simply the consumption and service charges, the Los Alamos bill total falls slightly below the average bill of our neighbors.

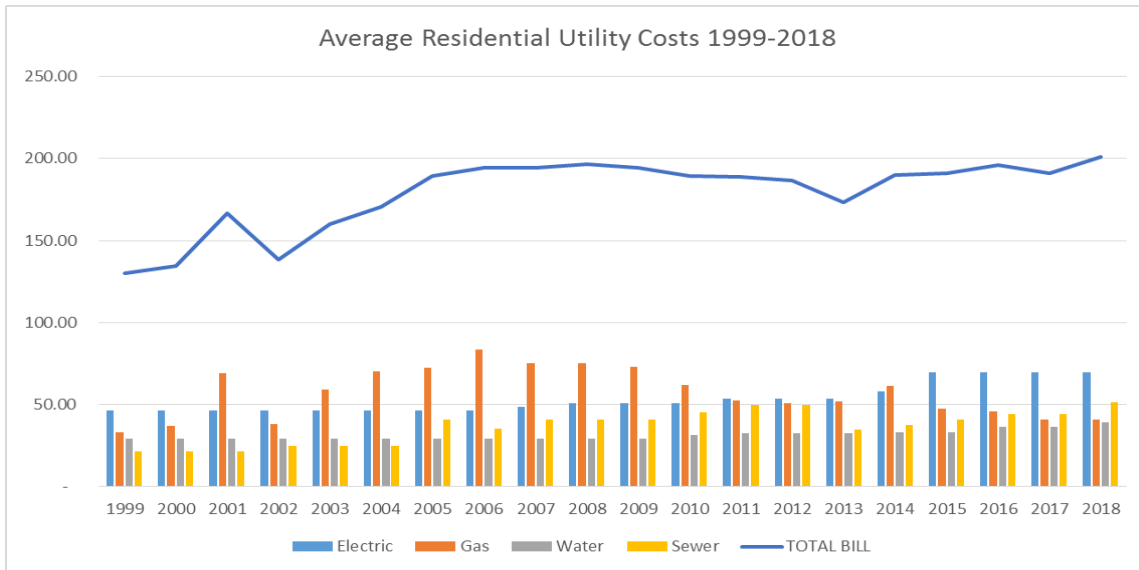




## UTILITIES - CUSTOMER CARE CENTER

### Program Purpose

The purpose of the Customer Care Center is to provide utility billing and payment processing services as well as information about general Los Alamos County. This service provides easy access to the information citizens need about Los Alamos County government. The Customer Care Center representatives assist citizens with making utility and property tax payments; purchasing Lemon Lot and Banner permits; purchasing cemetery spaces and scheduling memorial services at Guaje Pines Cemetery. The Customer Care Center personnel also serve as the central processing point for all County bank deposits while answering a broad spectrum of calls.



The Customer Care Center's Billing and Service Specialists processed more than 105,600 utility bills in FY2018. Before a bill is sent out, it is validated against norms for the customer and location. DPU bills customers for electric, gas, water, and sewer service, as well refuse on behalf of the Environmental Services division. Among many duties, the specialists are available from 8:00 a.m. through 5:00 p.m., Monday through Friday, to answer questions regarding utility bills.

### Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Estimate	FY2020 Output Estimate
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Percent of calls answered before rolling to a backup queue or going to voicemail	91%	82%	92%	92%
			Billing errors as a percentage of utility bills processed	1.33%	1.90%	1.00%	1.00%
			In-house receipt reversals as a percentage of payments processed (not including property tax payments)	0.93%	0.88%	0.75%	0.75%

### Performance Measures Narrative and Analysis

All measures have dropped this year. It has been a challenging year with staff turnover, training, and the pulling of resources to support implementation of the Prism project. In regard to calls, Billing and Service Specialists strive to answer phones as quickly as possible. If a customer is sitting at a representative's desk when the phone rings, however, she will allow the call to roll to the next available representative or voice mail.

Billing customers for utility service is a collaboration between Billing and Service Specialists and Meter Readers. When erroneous bills are discovered, they are corrected and new bills are sent out. This measure represents those errors and corrections. The number of corrections has been on the rise since 2016. The turnover in the Customer Care Center picked up about the same time that this measure began to rise. Additional training and support are being planned to get the Customer Care Center measures back on target.

*CCC accepts a proclamation from Council Chair David Izraelivitz for Customer Service week in October 2018.*



## UTILITIES DEPARTMENT - GAS DISTRIBUTION

### Division Description

The Utilities Gas Distribution Division is responsible for maintenance, operation, and repair of all gas distribution lines and equipment owned by LAC in order to provide gas service to its customers. In addition, the division conducts gas leak safety checks on a regular basis and responds to customer gas safety requests.

### Gas Distribution Program Budget

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance FY2020 vs FY2019
<b>Revenue and Expenditure Summary:</b>					
Revenues	4,696,756	4,370,295	5,492,150	6,027,650	10%
Expenditures	5,293,764	3,876,097	4,302,782	4,043,560	-6%
Net Revenues (Exp.)	<u>(597,008)</u>	<u>494,198</u>	<u>1,189,368</u>	<u>1,984,090</u>	67%
<b>Expenditures by Sub-Program:</b>					
Supervsn, Misc. Dir. Admin.	238,774	452,625	271,772	384,631	42%
Gas Distribution	270,439	213,418	333,158	270,141	-19%
Gas Meters	141,146	147,661	133,686	134,475	1%
Interdepartmental Charges	285,035	268,449	355,889	401,622	13%
Eng/Admin O/H	604,255	618,336	658,609	665,459	1%
In Lieu Taxes	205,362	183,187	216,418	223,722	3%
Cost of Gas	2,296,116	1,932,030	2,333,250	1,938,510	-17%
Capital Expenditures	1,252,637	60,391	0	25,000	N/A
	<u>5,293,764</u>	<u>3,876,097</u>	<u>4,302,783</u>	<u>4,043,560</u>	-6%
<b>Expenditures by Type:</b>					
Salaries	223,861	274,340	395,704	428,224	8%
Benefits	158,402	192,411	164,413	173,124	5%
Professional / contractual services	2,537,218	2,297,438	2,616,168	2,236,431	-15%
Materials / supplies	114,642	164,637	111,000	113,700	2%
Interfund charges	1,007,004	886,785	1,015,498	1,067,081	5%
Capital outlay	1,252,637	60,486	0	25,000	N/A
	<u>5,293,764</u>	<u>3,876,097</u>	<u>4,302,783</u>	<u>4,043,560</u>	-6%
<b>FTE Summary:</b>					
Regular (full & part time)	25.75	26.75	25.75	24.63	-4%
Casual, Student, & Temp.	3.32	3.74	2.16	2.16	0%
	<u>29.07</u>	<u>30.49</u>	<u>27.91</u>	<u>26.79</u>	-4%
Note: FTE includes Gas, Water Distribution & Wastewater					

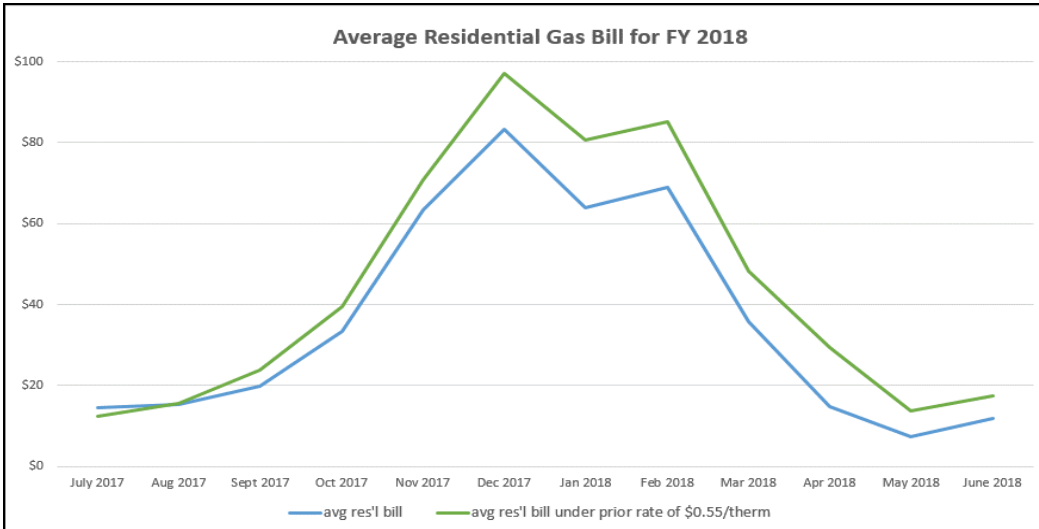
### Budget Overview

The NMMEA deal guarantees a \$0.274 discount, which is included in the budget for FY2020. Natural gas market prices remain low, and gas purchases are budgeted at \$3.05/MMBTU in FY2019, and \$2.28/MMBTU in FY2020 (before the NMMEA discount). There are no major O&M initiatives or special projects scheduled for this budget period.

## UTILITIES - NATURAL GAS DISTRIBUTION

### Program Purpose

The purpose of the Natural Gas Distribution Program is to safely provide natural gas service to Los Alamos County utility customers at a competitive price. The division conducts gas leak safety checks on a regular basis and responds to customer gas safety requests.



Since 2013, the Department of Public Utilities has billed customers for natural gas based on a "pass-through" cost. In addition to a monthly service fee, the gas consumption charge comprises a fixed cost recovery fee per therm and a variable cost of gas fee (pass-through) per therm. In FY2018, the average residential customer paid \$432.31 for natural gas. Under the previous rate of \$0.55 per therm, this customer would have paid \$533.59 throughout the year. Both rates include a monthly \$9.50 service fee.

### Planned Cost Saving Measures for FY2020

- Continuing a practice begin in FY2015, gas leak surveys will be completed by in-house staff rather than by an outside contractor. This initiative eliminates purchasing/contracting expenses and contractor overhead. DPU acquired robust field detectors via grant funding, allowing for savings of about \$10,000 annually.
- Gas crews will continue to reconfigure the design of gas pressure regulating valve (PRV) stations. Reconfiguration eliminates dual redundancy and is possible because all gas zones are now looped with at least two independent feeds. This practice is expected to save about \$5,000 per year.

**Significant Accomplishments - FY2018**

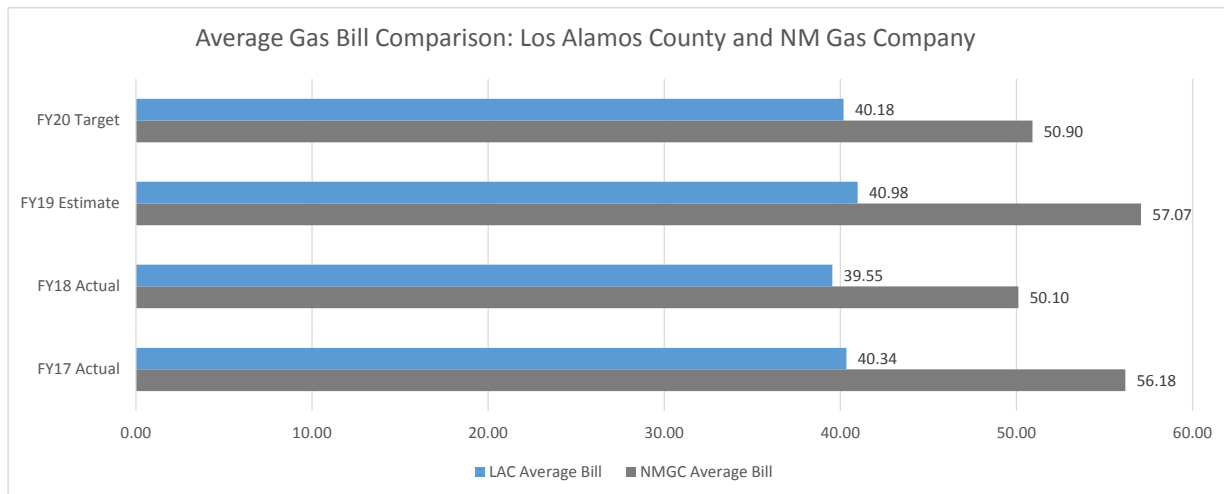
- Gas crews completed the Quemazon loop subdivision back feed PRV in March 2018, keeping costs to a minimum by utilizing PRVs that had been removed from service, reconditioned and reconfigured to meet the needs of the design.
- GWS crews successfully completed annual and routine scheduled leakage, cathodic protection surveys, along with annual PRV inspections.
- There were no reportable incidents to the Pipeline and Hazardous Materials Safety Administration for FY 2018.
- With an FY2018 goal of 250 meter change outs, gas crews replaced 302 meters while staying within budget. The change outs are being done in preparation for the Advanced Metering Infrastructure project.

**Performance Measures**

Priority	Strategic Focus Area	Goal	Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Estimate	FY2020 Output Estimate
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	Percent of LAC price to New Mexico Gas Company rate to its customers	72%	79%	72%	72%
			Expenditure per natural gas customer served	\$231	\$259	\$260	\$260

**Performance Measures Narrative and Analysis**

Due to the variable gas rate design, which allows for continuing coverage of the cost of gas, as well as the NMMEAA contract for a fixed quantity at the San Juan index price each month, Los Alamos' price remains well below that of New Mexico Gas Company.



## UTILITIES DEPARTMENT - WATER

### Division Description

The Utilities Water Division is responsible for maintenance, operation, and repair of all water lines and equipment owned by the County of Los Alamos to provide safe water services to its customers. The Water Production Division ensures water quality control measures that meet or exceed state and federal regulations on safe drinking water.

### Water Production Program Budget

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance FY2020 vs FY2019
<b>Revenue and Expenditure Summary:</b>					
Revenues	4,587,620	4,717,665	4,667,734	5,740,742	23%
Expenditures	4,416,073	5,436,210	6,616,952	5,559,044	-16%
Net Revenues (Exp.)	<u>171,547</u>	<u>(718,545)</u>	<u>(1,949,218)</u>	<u>181,698</u>	-109%
<b>Expenditures by Sub-Program:</b>					
Supervision and Oper.	729,505	865,764	689,713	734,310	6%
Pumping Power	560,399	484,122	810,500	821,157	1%
Wells	155,664	143,748	129,025	131,803	2%
Booster Pump Stations	79,395	79,755	128,025	130,403	2%
Treatment	29,474	195,155	152,354	155,269	2%
Storage Tanks	7,378	5,755	41,512	42,202	2%
Transmission Lines	105,016	131,737	208,432	212,342	2%
Non Potable System	473,819	262,799	357,422	290,136	-19%
Interdepartmental Charges	263,893	277,923	326,610	355,955	9%
Eng/Admin O/H	539,018	589,265	684,926	727,094	6%
State Water Tax	35,173	37,300	45,000	45,000	0%
Capital Expenditures	1,205,286	2,130,439	2,805,000	1,655,000	-41%
Debt Service	232,053	232,448	238,433	258,373	8%
	<u>4,416,073</u>	<u>5,436,210</u>	<u>6,616,952</u>	<u>5,559,044</u>	-16%
<b>Expenditures by Type:</b>					
Salaries	542,369	532,577	664,097	700,333	5%
Benefits	377,693	372,383	249,384	263,431	6%
Professional / contractual services	474,525	556,614	277,500	326,701	18%
Materials / supplies	121,583	108,808	265,500	201,100	-24%
Interfund charges	1,462,564	1,484,391	1,972,038	2,006,206	2%
Capital outlay	1,205,286	2,148,989	2,950,000	1,802,900	-39%
Fiscal charges	232,053	232,448	238,433	258,373	8%
	<u>4,416,073</u>	<u>5,436,210</u>	<u>6,616,952</u>	<u>5,559,044</u>	-16%
<b>FTE Summary:</b>					
Regular (full & part time)	9.25	9.25	9.25	9.25	0%
Casual, Student, & Temp.	0.00	0.00	0.24	0.24	0%
	<u>9.25</u>	<u>9.25</u>	<u>9.49</u>	<u>9.49</u>	0%

### Budget Overview

The capital plan for Water Production, like last year, includes non-potable projects that are funded through a partial grant/loan from the Water Trust Board (WTB). These projects will only occur if the WTB funding is realized. In FY2017, the department received its first grant/loan with a generous 90/10 split. The expectation was for a 60/40 split, and future projects are being planned with that 60/40 split in mind. The capital plan also includes the ski hill pipeline construction, which was postponed until FY2021 and which is funded through transfers from the general County and from the ski hill operator. A large project in FY2019 involves the first phase of the Otowi Well No. 2 Pump House and Pipeline Design & Construction project. This first phase includes a design-build contract for the design, drilling and development of the well scheduled for completion in the March of 2019. The second phase of this project, equipping the well with pumps and well house with electric gear will occur in the summer of 2019.

The O&M and capital budget for Water Production has been revised extensively to reflect the proposed 20-year plan presented to the Board at the November 2017 BPU meeting. Water sales appear to have stabilized more in line with the revised sales projections we adopted in last year's budget cycle. The 10- year projection includes additional increases in the wholesale water rate to support needed well and infrastructure projects.

## UTILITIES - WATER PRODUCTION

### Program Purpose

The purpose of the Water Production Program is to provide water supply and treatment services to Los Alamos National Laboratory and Los Alamos County water distribution division so they can provide safe, pure water to their customers.



*Drilling of the Otowi well 2 in Los Alamos Canyon. This coming year, construction will begin on the well house and installation of the pumping equipment.*

### Planned Cost Saving Measures for FY2020

- Non-potable system O&M responsibilities were increased without increasing staff.

### Significant Accomplishments - FY2018

- Began drilling of the new Otowi Well #2.
- New Micro Chlor disinfection units purchased and installed.
- Pajarito Well #4 pump R&R serviced.
- Finished new LA reservoir pipeline.
- New non-potable water meters were installed at the golf course, North Mesa soccer fields and Overlook Park.
- RTU units were set up each non-potable meter to connect to SCADA.

### Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Estimate	FY2020 Output Estimate
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	Percent of days in compliance with SDWA standards.	100%	100%	100%	100%
			Total operating and maintenance expense per thousand gallons of water produced	\$3.10	\$2.96	\$3.31	\$3.31

### Performance Measures Narrative and Analysis

Compliance with the Safe Drinking Water Act requires mandatory testing and reporting. DPU strives to always maintain 100% compliance with SDWA standards. Keeping this performance metric where interested parties can see it is one way DPU maintains transparency.

Water use for FY2018 and FY2019 so far are close to the revised downward projection. With lower production, O&M expense per thousand gallons of water produced could be higher, however WP O&M expenditure budgets stated relatively flat from FY2019 to FY2020, preventing a jump in the per kgal cost. Water use for FY2019 is anticipated to also remain lower than many previous years but close to the revised projections.



## UTILITIES DEPARTMENT - WATER

### Water Distribution Program Budget

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance FY2020 vs FY2019
<b>Revenue and Expenditure Summary:</b>					
Revenues	4,382,603	4,962,466	5,190,579	5,448,608	5%
Less Interfund Commodity	(2,767,536)	(3,218,051)	(2,829,409)	(2,985,026)	5%
Adjusted Revenues	1,615,067	1,744,415	2,361,170	2,463,582	4%
Expenditures	3,474,088	1,662,357	2,356,528	2,269,313	-4%
Net Revenues (Exp.)	(1,859,021)	82,058	4,642	194,269	4085%
<b>Expenditures by Sub-Program:</b>					
Supervsn, Misc. Dir. Admin.	185,613	237,509	233,466	247,158	6%
Water Distribution	303,360	354,482	416,904	418,621	0%
Water Meters	531,314	342,689	693,060	599,820	-13%
Interdepartmental Charges	251,649	286,609	344,477	340,158	-1%
Eng/Admin O/H	416,010	428,624	668,621	663,556	-1%
Capital Expenditures	1,786,142	12,444	0	0	N/A
	3,474,088	1,662,357	2,356,528	2,269,313	-4%
<b>Expenditures by Type:</b>					
Salaries	366,062	359,545	507,787	509,928	0%
Benefits	254,922	251,128	192,143	196,771	2%
Professional / contractual services	58,986	71,960	162,000	167,500	3%
Materials / supplies	323,393	210,304	474,000	383,700	-19%
Interfund charges	683,510	756,976	1,013,098	1,003,714	-1%
Capital outlay	1,787,215	12,444	7,500	7,700	3%
	3,474,088	1,662,357	2,356,528	2,269,313	-4%
Note: FTEs for Gas, Water Distribution & Wastewater are included under Gas.					

### Budget Overview

The O&M and capital budget for Water Distribution has been revised extensively to reflect the proposed 20-year plan presented to the Board at the November 2017 BPU meeting. Water sales appear to have stabilized more in line with the revised sales projections we adopted in last year's budget cycle. In accordance with the long-range plan, a 5% increase in retail potable rates is budgeted in FY2020. As shown in the ten-year plan, additional modest rate increases are projected through 2023, then essentially inflationary increases thereafter.

## UTILITIES - WATER DISTRIBUTION

### Program Purpose

The purpose of the Water Distribution Program is to provide potable and fire suppression water supply services to Los Alamos County utility customers and the Los Alamos Fire Department so they can meet their consumptive and fire protection needs at a competitive price.



Construction crews install a waterline at the El Mirador subdivision in White Rock.

### Planned Cost Saving Measures for FY2020

- Begun in FY2018, Water Distribution crews will put their efforts toward maintenance on pressure regulating valves (PRV) stations in lieu of outright replacement. Cost savings are expected to reach \$37,500 annually.
- Major vehicle replacements are being postponed.

### Significant Accomplishments - FY2018

- In the continuing effort to replace water meters in preparation for the Advanced Metering Infrastructure project, water crews pulled existing meters and replaced them with I-Perl meters. The White Rock area, including 99% of business, Barranca Mesa area were completed, and the North Mesa close to completion in FY2018. Townsite, Western area, Quemazon, Walnut and Northern areas were in progress and will be completed in FY2019.

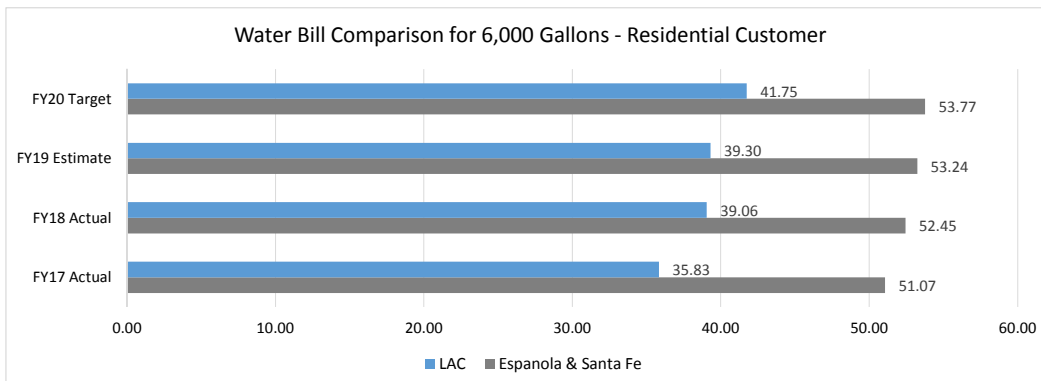
### Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Estimate	FY2020 Output Esitmate
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	Average LAC customer 6,000 gallon bill as compared to neighboring communities.	70%	76%	81%	81%
			Number of water service disruptions per 100 customers.	0.27	0.35	0.20	0.20
			Operating and maintenance expenditures per customer served.	\$3.10	\$2.96	\$3.31	\$3.31

### Performance Measures Narrative and Analysis

Water service disruptions are unpredictable and inevitable. Due to existing funding restraints and in an effort to be fiscally conservative, the DPU is repairing water lines rather than replacing water systems, as the water repairs have proven to be much less expensive than the replacements.

Operating and maintenance expenditures per customer served dropped in FY2018 because O&M costs were much lower than budgeted. That trend is expected to continue through FY2019. If expenses are closer to budget in FY2020, this measure will increase.



## UTILITIES DEPARTMENT - WASTEWATER

### Division Description

The Utilities Wastewater Division is responsible for maintenance, operation, and repair of all wastewater pipelines, treatment facilities and equipment owned by the County of Los Alamos to provide wastewater services that meet or exceed state and federal wastewater regulations and provide for cost effective reuse of the majority of the system effluent discharge in a safe and effective manner.

### Wastewater Program Budget

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance FY2020 vs FY2019
<b>Revenue and Expenditure Summary:</b>					
Revenues	4,992,421	5,297,251	5,618,248	5,618,248	0%
Expenditures	4,707,136	6,801,910	6,015,411	4,609,805	-23%
Net Revenues (Exp.)	<u>285,285</u>	<u>(1,504,659)</u>	<u>(397,163)</u>	<u>1,008,443</u>	-354%
<b>Expenditures by Sub-Program:</b>					
Supervsn, Misc. Dir. Admin.	265,879	332,490	286,936	307,908	7%
Wastewater Collection	289,332	422,744	341,104	341,652	0%
Lift Stations	220,637	175,539	139,160	159,288	14%
Wastewater Treatment	1,206,636	1,317,817	1,866,804	1,701,764	-9%
Interdepartmental Charges	411,402	416,582	602,162	569,498	-5%
Eng/Admin O/H	499,694	483,497	812,352	831,381	2%
Debt Service	1,151,394	3,623,373	966,892	698,314	-28%
Capital Expenditures	662,162	29,868	1,000,000	0	-100%
	<u>4,707,136</u>	<u>6,801,910</u>	<u>6,015,410</u>	<u>4,609,805</u>	-23%
<b>Expenditures by Type:</b>					
Salaries	765,636	803,096	1,012,364	1,015,374	0%
Benefits	534,569	562,225	413,341	424,638	3%
Professional / contractual services	140,031	180,887	540,100	454,300	-16%
Materials / supplies	169,258	209,806	271,000	292,200	8%
Interfund charges	1,284,086	1,288,755	1,599,515	1,611,579	1%
Capital outlay	662,162	133,768	1,212,199	113,400	-91%
Fiscal charges	1,151,394	3,623,373	966,892	698,314	-28%
	<u>4,707,136</u>	<u>6,801,910</u>	<u>6,015,411</u>	<u>4,609,805</u>	-23%
<b>FTE Summary:</b>					
Regular (full & part time)	9.00	8.00	9.00	9.120	1%
Casual, Student, & Temp.	0.00	0.00	0.90	0.90	0%
	<u>9.00</u>	<u>8.00</u>	<u>9.90</u>	<u>10.02</u>	1%

Note: FTEs for Gas, Water Distribution & Wastewater are included under Gas.

### Budget Overview

Several initiatives have been implemented to alleviate the financial challenges in the wastewater division associated with the need to construct a replacement treatment facility in White Rock. Through joint Board/Council action, an ordinance was adopted in FY2018 allowing for the transfer of excess funds from the Gas fund to the Wastewater fund. A transfer of \$2.5M was used in February 2018 to pay down the existing balance of the debt on the LA Plant. In addition, the remaining balance was refinanced at a lower rate, and the term extended by five years, further reducing debt service requirements in the fund. For this budget the refinancing for a term of 25 years on the LA Plant debt, and financing of the new plant for 30 years is assumed. All other projects in both the treatment plants and the collection system have been postponed allowing staff and funding to be concentrated on a successful White Rock plant project. Other projects are scheduled to resume in the out years on the 10-year plan.

The financial position of the wastewater fund and several long-term scenarios were discussed with the Board in several meetings during FY2018. With the financing initiatives described and the judicious postponement of other large capital projects, the rate trajectory presented in the alternative selected by the Board for implementation appears adequate. As shown on the 10-year plan, this includes an 6% increase in FY2020, 3% in FY2021, and ratcheting downward to no increases by 2023.

## UTILITIES - WASTEWATER COLLECTION AND TREATMENT

### Program Purpose

The purpose of the Wastewater Program is to provide sanitary sewer collection and treatment services to Los Alamos utility customers so they can have their wastewater safely and efficiently handled, and that downstream communities can have an environmentally safe river and effluent customers can receive safe irrigation water.

### Planned Cost Saving Measures for FY2020

- Maintenance on sewer lift stations is being increased to prolong the life of lift stations and extend the time between lift station replacement capital projects. Savings are expected to reach \$87,500 annually.

### Significant Accomplishments - FY2018

- 56 lift stations were maintained, and scope and design of Rio Bravo lift station overhaul set to begin construction in FY2019.
- Almost 12,500 linear feet of sewer main was inspected by video during FY2018.
- The Los Alamos Wastewater Treatment Plant treated 318 million gallons of sewage and the White Rock plant treated 110 million gallons of sewage in FY2018.
- The two treatment plants sent over 100 million gallons of reuse water back to the golf course, North Mesa ball fields and soccer fields, and Overlook Park for irrigation.
- The Los Alamos Wastewater Treatment Plant composted 152.7 dry metric tons of sludge.

### Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Estimate	FY2020 Output Estimate
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	Thousands of gallons of sewage conveyed and treated.	426,899	448,159	430,000	430,000
			Operating expenses per sewer customer served.	\$601	\$665	\$737	\$737

### Performance Measures Narrative and Analysis

The operating expenses per sewer customer served measure is expected to rise for the next couple of years due to the White Rock Wastewater Treatment Plant replacement project.

## NON DEPARTMENTAL - OTHER FUNDS

The funds in this section do not specifically fall under any one department and are therefore, included in this section.

### Other Funds Descriptions

Special Revenue Funds are used to account for revenues that are legally restricted to expenditures for specified purposes.

The Emergency Declarations Fund accounts for expenditures incurred by the County as a result of the Las Conchas wildfire in June/July 2011 and flood damage in September 2013.

Debt Service Funds are used to account for the accumulation of resources for and the payment of long-term debt principal and interest. Debt Service is financed by a portion of the gross receipts tax imposed and collected by the State and distributed to the County. Please see future debt service schedule in the Other Information section under Debt Summary.

### Other Funds Budget

	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	% Variance FY2020 vs FY2019
<b>Expenditures by Program:</b>					
Other non-specific program	8,560,545	6,506,879	6,265,559	4,550,759	-27%
	<u>8,560,545</u>	<u>6,506,879</u>	<u>6,265,559</u>	<u>4,550,759</u>	<u>-27%</u>
<b>Expenditures by Program:</b>					
Emergency Declarations Fund	2,295,899	238,283	0	0	N/A
Debt Service	6,264,646	6,268,596	6,265,559	4,550,759	-27%
	<u>8,560,545</u>	<u>6,506,879</u>	<u>6,265,559</u>	<u>4,550,759</u>	<u>-27%</u>

In FY2013, the County refinanced its GRT Revenue debt reducing the annual principal and interest payment by \$733K, or 11%, on the GRT revenue bonds that were issued for capital construction projects.

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where discoveries are made

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## **CAPITAL IMPROVEMENT PROGRAM**

### **Fund Structure Used to Account for Capital Projects**

The County primarily uses one fund, the Capital Improvement Projects Fund (CIP Fund), to budget and account for Capital Project expenditures when those assets will be used in the County's general governmental activities. The Capital Projects Permanent Fund accounts for amounts received under a settlement of prior years' gross receipts taxes, established by the County Council and the County Charter for Capital Projects. The corpus of this Permanent Fund is invested, and the real value of the fund principal must be maintained at a level that keeps pace with a federally published inflation index. Distributions from the CIP Permanent Fund to the CIP Fund are based upon a formula set in the County Code.

To construct infrastructure assets to use in the County's business-type activities, there are several enterprise funds, also called Major Proprietary Funds in the County financial reports, which the County uses to account for Capital Project expenditures.

- Joint Utility System Fund for electric, gas, water, and wastewater projects
- Environmental Services Fund
- Airport Fund

Group infrastructure capital and maintenance projects are also included in the Capital Improvement Program. The projects are for road reconstruction, information technology capital, parks small capital, parks major maintenance and major facilities maintenance. These ongoing projects require year to year funding. Amounts from previous years are carried over to provide continuous funding for these planned projects.

### **Relationship between the CIP and the Operating Budgets**

The County coordinates the operating and capital budgets so that future capital needs will be integrated with projected operating requirements. For the General Fund, all the various recurring revenue streams are forecasted in the Long Range Financial Program across a 10-year horizon to demonstrate any foreseeable, significant changes. Whenever possible, non-recurring revenues are programmed for one-time expenditures (such as capital expenditures for infrastructure or economic development assets). Additionally, changes in operating expenditures are also forecasted.

Prior to approval of the CIP, the future maintenance and operating impacts (both revenues and expenditures) on the General County operating budgets are analyzed, and these impacts, if significant, are then disclosed in the budget document's Long Range Financial Plan (LRFP) to demonstrate the long-term impact of the CIP on the financial condition and position of the County.

For projects that construct new infrastructure assets, the County has estimated the 10-20 year impacts of these assets upon the governmental operating budgets and fund equity and includes these impacts the Long Range Financial Projection (LRFP). Each fall, County staff will re-evaluate the County's LRFP and Capital Improvement Budget by updating future County revenue and expense estimates and by incorporating any changes in CIP project schedules and budgets that may have been approved by Council during the preceding year. Each year's



Adopted CIP budget will contain line items for particular approved projects, as well as lump-sum budget allocations for possible future project studies and possible projects that may still be in the conceptual phase.

### **Assumptions Applied to Calculate the Operating Expense Impacts**

Operating expense impact is defined as the amount of *incremental, new* costs associated with a project.

Programs costs are associated with new or increased programming due to the new asset. For instance, the new teen center has the amount to run the actual program as a program cost.

For the maintenance and utility impacts, the baseline expenditure level against which the incremental change was calculated was derived from an average of the past two or three fiscal years' interdepartmental charges (IDCs) by facility of the maintenance, custodial and utility costs. In some cases, actual utility costs are used.

It is estimated that having new *replacement* facilities will initially decrease average annual maintenance, and perhaps even initially decrease the combined utility expenses on a prorated square foot basis. However, it is also assumed that these "savings" will naturally erode over time, as systems in the new buildings wear and the cost of repair components and associated labor increases. Therefore, the cost of maintenance is assumed to conservatively increase an average of 3.0% annually over the life of the asset. It is also assumed that the combined utility rate (combined consumption of water, gas and electric) would increase at an average annual rate of 3%. These average rates of increase are used in the calculations to smooth the likely ups and downs in the costs over time due to unforeseeable events and natural economic pressures.

## CAPITAL IMPROVEMENTS - FY2020 ADOPTED BUDGET

<b>GOVERNMENTAL FUNDS</b>	<b>CIP Fund</b>	<b>General Fund</b>	<b>State Shared Revenue Fund</b>
	Fund Stmt pg 66	Fund Stmt pg 52	Fund Stmt pg 56
<b><u>Ongoing Infrastructure Capital &amp; Maintenance</u></b>			
Transportation CIP Projects (see page 253)	\$ 6,120,000		\$ 580,000
Major Facilities Maintenance (see page 254)		2,000,000	
Parks Small Capital (see page 256)	57,000		
Information Technology Capital (see page 255)	295,000		
School Projects	1,000,000		
Capital Improvements - Other	140,000		
<b><u>Economic Development Projects</u></b>			
North Mesa Infrastructure	\$ 1,700,000		
<b>TOTAL</b>	<b>\$ 9,312,000</b>	<b>\$ 2,000,000</b>	<b>\$ 580,000</b>

<b>ENTERPRISE FUNDS</b>	<b>Airport Fund</b>	<b>Joint Utilities System Fund</b>
	Fund Stmt pg 80	Fund Stmt pg 70
<b><u>Airport</u></b>		
Fuel Farm	\$ 810,000	
Replace Automated Weather Observation System	385,000	
Annual Pavement Repairs	50,000	
Hangar Acquisition	60,000	
<b>TOTAL</b>	<b>\$ 1,305,000</b>	

<b><u>Department of Public Utilities</u></b> (see page 332)		
Electric Production		265,000
Electric Distribution		1,400,000
Gas Distribution		25,000
Water Production		1,655,000
<b>TOTAL</b>	<b>\$</b>	<b>3,345,000</b>

Note: Where detailed project planning schedules are included on the following pages, it is for informational purposes only. Budget control is at the total level as shown above.

<b>TRANSPORTATION CIP - FY 2020-2024</b>			
<b>Street Priorities Based on Average Pavement Condition Index (PCI)</b>			
<b>Description</b>	<b>Avg. PCI</b>	<b>Budget Amount</b>	
<b>FY 2020</b>			
<b>Barranca Mesa</b> \$1,070,000 is in the CIP Fund \$580,000 is in the State Shared Revenues Fund	Camino Encantado	44	1,650,000
	Turquoise		
	Kachina		
	Encino		
	Obsidian		
	Tecolote		
Escondido			
Diamond Drive	Thin-Moderate Overlays		3,750,000
Canyon Rim Trail Phase 3	Knecht to 15th & 20th Street	NA	300,000
State Road 4 Intersection	State Road 4	NA	1,000,000
<b>FY 2020 Adopted Budget</b>			<b>\$ 6,700,000</b>
<b>FY 2021</b>			
Various Roads	Thin-Moderate Overlays	55-75	3,487,000
Various Roads	Deep Patch & Thick Overlays	0-55	
Sherwood Boulevard (Deferred from FY 20)	Full Recon. & Drainage - Grand Canyon to Aztec		
Urban Multiuse Trail Phase 1	20th/Trinity to Canyon Road	NA	500,000
Pavement Condition Survey	5-Year Update - County Wide	NA	200,000
<b>FY 2021 Projected Budget</b>			<b>\$ 4,187,000</b>
<b>FY 2022</b>			
Various Roads	Thin-Moderate Overlays	55-75	3,813,000
Various Roads	Deep Patch & Thick Overlays	0-55	
Canyon Road (Deferred from FY 21)	Partial-Full Reconstruction - Central to Diamond		
Urban Multiuse Trail Phase 2	Canyon Road (Tennis Courts to Aquatic Center)	NA	500,000
<b>FY 2022 Projected Budget</b>			<b>\$ 4,313,000</b>
<b>FY 2023</b>			
Various Roads	Thin-Moderate Overlays	55-75	4,443,000
Various Roads	Deep Patch & Thick Overlays	0-55	
Various Roads	Full Reconstruction		
<b>FY 2023 Projected Budget</b>			<b>\$ 4,443,000</b>
<b>FY 2024</b>			
Various Roads	Thin-Moderate Overlays	55-75	4,577,000
Various Roads	Deep Patch & Thick Overlays	0-55	
Aspen School Area Phase 1 (Joint Utility Project)	Full Reconstruction		
<b>FY 2024 Projected Budget</b>			<b>\$ 4,577,000</b>

## MAJOR FACILITIES MAINTENANCE PROJECTS

	FY 2020 Adopted Budget	FY 2021 Projected Budget	FY2022 Projected Budget	FY2023 Projected Budget	FY2024 Projected Budget
<i>New General Fund Dollars</i>	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
<i>Carryover from prior years</i>	233,161	373,161	457,065	511,486	367,939
<b>TOTAL</b>	<b>2,233,161</b>	<b>2,373,161</b>	<b>2,457,065</b>	<b>2,511,486</b>	<b>2,367,939</b>
<b>Facility</b>					
Airport		300,000			
Aquatic Center	1,150,000				
BESC Senior Center	50,000	800,000	225,000		
Community Building				225,000	
Facility Condition Assessment (FCA)		200,000			
Fire Station 2				260,000	
Fire Station 3			350,000	200,000	
Fire Station 4				200,000	
Fire Station 6	60,000				
Fuller Lodge		150,000			
Golf Course Clubhouse	150,000				
Golf Course Maintenance Building				270,000	
Ice Rink			200,000		1,200,000
LA Little Theatre			740,000		
Mesa Public Library				365,000	
Nature Center		20,000			
Overlook Park - Parks Maint Bldg				300,000	
Parajito Cliff Site Facilities	240,000				
Red Cross/Stone Cabin			55,000		
White Rock Complex					450,000
White Rock Visitors Center		20,000			
Other Major Facilities Maintenance Projects		316,096	265,579	213,547	159,953
MFM Overtime	10,000	10,000	10,000	10,000	10,000
Misc. Maintenance	200,000	100,000	100,000	100,000	100,000
<b>TOTALS BY YEAR</b>	<b>\$ 1,860,000</b>	<b>\$ 1,916,096</b>	<b>\$ 1,945,579</b>	<b>\$ 2,143,547</b>	<b>\$ 1,919,953</b>
<b>Estimated Carryover</b>	<b>\$ 373,161</b>	<b>\$ 457,065</b>	<b>\$ 511,486</b>	<b>\$ 367,939</b>	<b>\$ 447,986</b>

## Information Technology Projects

	FY 2020 Adopted Budget	FY 2021 Projected Budget	FY2022 Projected Budget	FY2023 Projected Budget	FY2024 Projected Budget
<i>New Funding</i>	295,000	304,000	313,000	322,000	332,000
<i>Carryover from prior years</i>	205,468	468	124,468	-	2,000
<b>TOTAL</b>	<b>500,468</b>	<b>304,468</b>	<b>437,468</b>	<b>322,000</b>	<b>334,000</b>
<b>Project Description\Categories:</b>					
Phone System Replacement	500,000				
Network Switches		70,000		50,000	
Database Upgrade		60,000			
Network Backup system					24,000
Network Fiber Infrastructure				75,000	
Network Wireless Infrastructure					
Mobile Device Management					100,000
New AntiSpam/Malware/Phishing System:					65,000
Network and System Log aggregation Appliance					25,000
Commvault Email Backup and Archival Appliance				60,000	
"Network Drive" Server/ Storage Replacement				100,000	20,000
Enterprise Server Replacement (UCS/VNX)			437,468		
Enterprise Server OS upgrades		50,000			
Enterprise GIS					50,000
Enterprise VM				35,000	50,000
<b>TOTALS BY YEAR</b>	<b>\$ 500,000</b>	<b>\$ 180,000</b>	<b>\$ 437,468</b>	<b>\$ 320,000</b>	<b>\$ 334,000</b>
<b>Estimated Carryover</b>	<b>\$ 468</b>	<b>\$ 124,468</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ -</b>

Information Technology Projects include equipment, new software, software upgrades, fiber connections, etc. that meet the County's capitalization criteria and are accounted for in the CIP Fund.

## PARKS SMALL CAPITAL PROJECTS - CIP FUND

	FY2018	FY2019	FY2019	FY 2020	FY 2021	FY2022	FY2023	FY2024
	Adopted	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
<i>New Funding</i>	57,000	57,000	57,000	57,000	60,000	60,000	60,000	60,000
<i>Carryover from prior years</i>	437,052	411,052	462,906	298,233	233	233	233	233
<b>TOTAL</b>	<b>494,052</b>	<b>468,052</b>	<b>519,906</b>	<b>355,233</b>	<b>60,233</b>	<b>60,233</b>	<b>60,233</b>	<b>60,233</b>
Wayfinding Signage at Kinnikinnik Park	10,000		\$10,000					
Canyon Restoration at Graduation Canyon	9,000		\$9,000					
Overlook Park Playground Replacement	18,000		\$18,000					
Tot Lot/Playground Repairs (Ridgeway, Walnut, Orange, 37th Street)	20,000		\$20,000					
Playground Repairs (East Park)		20,000	\$20,000					
Portable Outfield Fencing at Ballfields	26,000	26,000	\$0					
Minors A Field Improvements to Replace portable outfield fencing				75,000				
Tennis Court Repurposing		33,000	\$33,000					
Safety Netting at Overlook Park		50,000	\$0	50,000				
Trail Building Equipment (minex and dozer) to meet Council goal of trail improvement in open spaces		100,000	\$80,000	50,000				
Bike Park and strider bike tennis court repurposing		50,000						
Ashley Pond - stage and ADA improvements		20,000	\$11,673					
Open Space trails improvement plan		10,000	\$10,000					
Brewer Arena lighting repairs				120,000				
Tennis Court Resurfacing at Urban Park				40,000				
Tennis Court Resurfacing at Barranca					20,000			
Outdoor volleyball courts at Femaville				20,000				
Playground renovation and expansion plan		10,000	\$10,000					
Irrigation renovation at Overlook					40,000			
<b>Sports Fields Improvements</b>						20,000	20,000	20,000
<b>Sport Court Improvements</b>						20,000	20,000	20,000
<b>Playground Improvements</b>						20,000	20,000	20,000
<b>TOTALS BY YEAR</b>	<b>\$ 83,000</b>	<b>\$ 319,000</b>	<b>\$ 221,673</b>	<b>\$ 355,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>

By FY2021, CSD will have completed a systematic approach to addressing all existing and new infrastructure in our parks and open spaces. We plan to prioritize within each general category (e.g. sports field improvements, sport court improvements, playground improvements) with safety items being the highest priority. This process will include obtaining public input.

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# **FINANCIAL POLICIES**

## **I. PURPOSE**

The purpose of these financial policies is to give overall direction to Council, management, and employees for the long-term financial operation of the Incorporated County of Los Alamos. This direction is not only intended to be the basic framework for strategic long-term financial planning for the delivery of services to all the citizens and visitors of the County, but is also intended to provide specific policy guidance for the development of the annual budget. These policies may also be used by those who are familiar with County operations to communicate to others how certain community goals are being addressed.

## **II. GENERAL POLICY STATEMENT**

The Incorporated County of Los Alamos shall strive to maintain a sound financial condition by taking a fiscally conservative and disciplined approach to revenue forecasting, budgeting, capital improvement programming, investing of public funds, and managing its expenditures and debt. This goal will be accomplished by making financial decisions based on the community's ability to pay; maintaining reserves for emergencies and future expenditure demands; and providing future generations with the ability to borrow capital without severe financial burden or undue constraint.

## **III. OPERATING POSITION**

### **A. General Fund Unassigned Fund Balance**

The General Fund Unassigned Fund Balance shall be the source used by Council and management to deal with unforeseen contingencies or to fund necessary and worthwhile projects and programs which may arise during the course of the fiscal year but have no specific long-term funding source. Examples include (but are not limited to) the matching of grants, funding of loans to other funds, and providing capital for transfers to other funds. This can also be a source of funds that helps to mitigate the magnitude of adverse budget changes if larger and longer-term negative revenue trends occur. The method to be used for utilization of this account is by formal budget revision approved by the Council.

The target amount to be maintained in the General Fund Unassigned Fund Balance is twenty percent (20%) of General Fund actual revenues. The amount should be adjusted during the course of budget development and re-adjusted based upon audited figures.

The following process must be followed whenever the General Fund Unassigned Fund Balance falls below 15% of actual revenues:

Within 90 calendar days of the acceptance of a Comprehensive Annual Financial Report that indicates that the balance is below the 15% level, the Council must approve a documented plan to rebuild the balance to at least 15% of actual revenues within a period of three fiscal years. The plan may include enhanced or new revenues, reduced expenditures, or a combination utilizing both additional revenue and reduced expenditures. The documented plan must be considered by Council during each annual budget development cycle until the balance is restored to the 15% level.



# FINANCIAL POLICIES

## **B. Nonspendable Fund Balance**

Nonspendable fund balances are recorded in governmental funds, where the resources cannot be spent to satisfy current obligations. This includes resources that are not in a spendable form (inventories, prepaid amounts, long-term loans/receivables, or assets held for resale) and resources that are legally or contractually required to remain intact, such as the principal balance in the Capital Projects Permanent Fund.

## **C. Restricted Fund Balances**

Restricted fund balances are recorded in governmental funds, where there are constraints placed upon the use of the resources either by an external party (grants, donations for a specified purpose, bond agreements, etc.) or imposed by law (federal, state, or local). The most significant restricted balances are described below.

1. Restricted for Cash Requirements. The purpose of this balance Restricted for Cash Requirements is to provide a margin to help maintain services during periods of economic decline; meet emergency conditions which may threaten the life, health, or safety of our citizens; meet major unanticipated cash flow shortfalls; and maintain the County's credit rating. The account is established to satisfy the requirements of the State Department of Finance and Administration (DFA) to maintain a cash balance of at least one twelfth of annual General Fund revised budgeted expenditures. The amount to be maintained in the balance Restricted for Cash Requirements is one twelfth (8.3%) of General Fund revised budgeted expenditures. The amount should be adjusted during the course of budget development and re-adjusted based upon audited figures.
2. Restricted for Income Stabilization (in the Capital Projects Permanent Fund). In accordance with County Code section 20-361, the resources in the Permanent Fund in excess of principal are restricted and should be accumulated for eventual transfer to the Capital Improvement Projects Fund or addition to principal.

## **D. Economic Development (formerly the Self Sufficiency Fund) Fund Balance Assigned for Economic Development**

The purpose of this fund was initially to account for the receipt, management, investment, and expenditure of the \$22.6 million lump-sum buyout payment from DOE that was the negotiated payment the County received under the Atomic Energy Community Act. It was established as a special revenue fund in recognition of the unique circumstances under which the County received the funds and because the use of the funds is intended to be limited.

This fund is not intended to be a permanent fund.

The establishment of this separate fund recognizes:

## **FINANCIAL POLICIES**

1. The dependence the County has upon actions related to our single largest employer (DOE/LANL) and the impact of decisions made by other entities that may have far reaching and significant effects upon County resources and service levels; and
2. The need to invest and expend the balance in this fund in order to create economic development and diversify the economy, and to decrease the County's dependence upon DOE/LANL.

By County Council direction, the balance in the Economic Development Fund, including interest earnings, should be used for providing initial capital for economic development projects, economic development loans, housing rehabilitation loans, land development, or similar activities which are designed to achieve Council's economic development strategic goals.

### **E. Debt Service Fund Balance Assigned for Debt Service**

The County's Gross Receipts Tax (GRT) taxpayer base is significantly concentrated in a single taxpaying entity. This represents an additional unique risk for the County whenever GRT revenue bonds are outstanding. To help mitigate this additional risk, the County may, at the direction of the County Council, accumulate a fund balance Assigned for Debt Service over and above any legally required debt service reserve amount. Additionally, this balance may accumulate residual interest over and above those funds that are restricted by debt agreements.

### **F. Fund Balances Assigned for Continuing Appropriations**

The fund balances Assigned for Continuing Appropriations segregates a portion of fund balance which reflects part of the unexpended appropriations at June 30th that are re-appropriated and carried forward to the subsequent fiscal year. County Council approval is required through the established formal budget revision process.

### **G. Fund Balance Assigned for Capital Projects**

The fund balance Assigned for Capital Projects segregates a portion of the fund balance in the Capital Improvement Projects Fund to reflect Council's intent that these funds be spent for approved capital projects.

### **H. Fund Balance Assigned for Emergency Response and Recovery**

The fund balance Assigned for Emergency Response and Recovery is reflected in the Emergency Declarations Fund to reflect Council's intent that these funds be spent for recovery efforts in response to federally declared emergencies.

### **I. Fund Balance or Working Capital of Other Funds**

Financial planning for other County operating funds should provide a positive fund balance, the appropriate level of which would be dictated by legal requirements and characteristics of

## FINANCIAL POLICIES

the individual fund and the specific purpose(s) of the fund. These would include, as appropriate:

1. Legal or regulatory requirements affecting revenues and expenditures, e.g., Charter requirements to maintain the real value of the Capital Projects Permanent Fund.
2. Cash flow requirements to support operating expenses.
3. Relative rate stability from year to year for enterprise and internal service funds.
4. Susceptibility to emergency or unanticipated expenditures.
5. Long-term maintenance and replacement plans for infrastructure and equipment.
6. Ability to support debt service requirements.

The financial planning for other County operating funds should avoid large rate increases from one year to the next.

If the “unassigned fund balance” or “working capital balance” becomes excessive within any fund, action shall be taken in the subsequent budget cycles to reduce the balance. Reductions may be accomplished by the deferral of rate increases, rebates to customers, or utilization of funds for one-time expenditures that do not unduly increase ongoing operating expenses.

### IV. INTERFUND ACTIVITIES

#### A. General Fund Transfers to Other Funds

Annual transfers of General Fund revenues to other funds should be construed as payments intended only for the support of specific programs. If revenues generated within those funds exceed the budgeted estimates, the amount of the budgeted transfer from the General Fund will be reduced accordingly.

#### B. Utility Profit Transfers to the General Fund

The General Fund shall include a “utility profit transfer” as a source of its annual revenues. The amount of the profit transfer shall be based upon independently audited figures and calculated in accordance with the County Code to ensure that budgeted transfers from the Utility Funds to the General Fund will occur without impact to operations.

#### C. Interfund Loans

Interfund loans are made under the following conditions:

The loan is approved by the County Council.

The County Council shall review and approve the proposed lending terms including interest rate, period of repayment, and other terms.

# FINANCIAL POLICIES

## D. Interdepartmental Charges

Los Alamos County will use Interdepartmental Charges (IDCs) in order to fully account for all costs of providing services including administrative and indirect support. IDCs will be utilized, particularly for enterprise and internal service fund activities, to account for and recover only those costs where it is determined to be reasonable and cost effective to do so. IDCs will be allocated in an equitable and reasonable manner among benefited departments.

## E. Pooling of Cash and Investments

Funds which participate in the pooled cash and investments portfolio are allocated investment earnings on a pro-rata basis, for eligible funds. Funds with positive cash balances are credited their pro-rata share of investment earnings, while funds with negative balances are charged interest expense.

## F. Recording of Interfund Transactions

Whenever interfund transactions occur the County shall record the complete transaction within the financial records. The financial records include the budget, the comprehensive annual financial report, and applicable interim reports.

## V. OPERATING BUDGET

### A. Pay-As-You-Go Operating Budget

The County shall conduct its operations on a pay-as-you-go basis from available current revenues. To the fullest extent possible, the County shall fund from general revenues those activities that generally benefit a significantly large number of County citizens. Activities that benefit a small portion of the community should be funded directly by those benefited through user fees in accordance with the adopted "User Fee Policy" rather than through general County resources.

To carry out these policy objectives, the County will adhere to the following practices:

1. The County will fund annual operating expenses from current revenues and available fund balances consistent with these financial policies.
2. The County will only fund a new recurring activity if there is an assured funding source for continuing the activity.
3. To initiate new General Fund supported activities, trade-offs of existing activities must first be considered by the County, unless there is a new revenue source available to fund such activities.
4. The County will review existing activities annually to determine the need to continue or modify them.

## FINANCIAL POLICIES

The County shall observe the following practices regarding the management of its resources:

1. The County will encourage economic development activities to broaden its tax base.
2. The County will minimize its General Fund contributions to fund special activities that can be supported by dedicated tax revenues or user fees.
3. The County will annually plan and budget for a reasonable level of maintenance to existing major infrastructure including streets and facilities in order to minimize lifecycle costs.
4. Services for the public or others that can be accomplished effectively by outside agencies for less cost will be performed by an outside agency instead of the County.
5. The County's compensation program will be competitive to attract and retain motivated and high-performing staff members.
6. The County will coordinate the operating and capital budgets so that future capital needs will be integrated with projected operating requirements.
7. The County will seek regional cooperation and funding for any program that has regional benefits.
8. The County will only participate in intergovernmental programs that are consistent with the long-term vision and goals of the County.

While observing these practices, the County will strive to prepare a "balanced budget" that adheres to the following definition:

An individual fund's adopted budget is considered balanced if the current year estimated revenues, plus transfers in from other funds, plus appropriations of fund balance is at least as much as the current year estimated expenditures, plus transfers out to other funds. This condition must be true for the single annual budget and in total for the projected following three years.

The entire County budget is considered balanced when each individual fund budget is balanced. When looking to see if a fund has a balanced budget, the use of (or appropriation of) fund balance is considered a satisfactory source for balancing the budget if the fund balance is already restricted, committed, or assigned for such use. For example, using the assigned fund balance in the Capital Improvement Projects Fund as a source for capital projects, even with no other current revenues or operating transfers in, is a legitimate use and would balance the budget. On the other hand, using the unassigned fund balance in the General Fund as a source for regular ongoing operations for multiple years would not be a preferred use and if it was necessary, the budget would not be considered balanced.

# FINANCIAL POLICIES

## B. Revenues

The County shall observe the following practices to manage its revenues effectively:

1. Encourage economic development activities to broaden the County's tax revenue base.
2. Pursue state-wide tax structure revisions to obtain the greatest tax source flexibility for the County.
3. Aggressively collect revenues and coordinate revenue reporting with appropriate parties.
4. To the fullest extent possible and when appropriate, establish user fees and charges at levels which recover the full costs of providing the services.
5. Review fees and charges annually, and develop a system for periodically changing rates to keep pace with changes in the costs of providing services.
6. Charge fees for all services that benefit limited interests within the community with the exception of human services needs for persons with limited ability to pay.
7. Whenever possible and practical, use multi-year forecasting techniques and tools in order to detect in advance significant changes in revenue.
8. Use one-time revenues for one-time expenditures whenever appropriate.
9. Provide management with regular reports comparing actual revenue to budget estimates.

## C. Expenditures

The County shall observe the following practices to manage its expenditures effectively:

1. Ensure that the expenditure growth rate will not exceed the revenue growth rate.
2. Where possible, use performance measures and productivity indicators and integrate them into the annual budget.
3. Analyze all costs of a service and make cost projections for at least three years before increasing a level of service or adding new services.
4. Take advantage of changing technology, improved systems, and management techniques whenever available in order to reduce long-term costs and improve productivity.
5. Eliminate any program or service which is no longer necessary.

## **FINANCIAL POLICIES**

6. Before undertaking any agreements that would create fixed costs, determine fully and project for at least three years the cost implications (both operating and capital) of such agreements.
7. Whenever possible and practical, use multi-year forecasting techniques and tools in order to detect in advance significant changes in expenditures.
8. Prior to any change in the salary and benefit level, prepare a complete cost analysis and multi-year year projection of salaries and benefits.
9. Provide management with regular reports comparing actual expenditures to budgeted appropriations.
10. Transfers into or out of budget line items for salaries or employee benefits may be made only after the County Manager has approved the transfer.

### **D. Grants**

The Council shall review and approve non-recurring grants during the fiscal year. The annual budget will recognize non-recurring grant revenues and expenditures only after Council acceptance of such grants.

Prior to accepting any grant, the County shall analyze the cost-effectiveness of the grant. The analysis should include the consistency of the grant with the County vision and long-term goals, the full costs associated with administering the grant including indirect support for grant management, accounting and auditing, the feasibility of continuing the program with County resources after the conclusion of grant funding, and that the program offered by the grant will benefit a significant number of County citizens.

## **VI. INVESTMENTS**

County funds will be invested in accordance with State law, the Charter, the County Code and the adopted Investment Policy.

The County will apply the prudent investor rule to all its investments. This standard states that investments are made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence would exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of the capital as well as the probable income to be derived.

All idle cash shall be continuously invested at the highest available rate, but only in instruments allowed under the investment policy. Disbursement, collection, and deposit of all funds will be scheduled to ensure maximum cash availability and investment earnings.

# FINANCIAL POLICIES

## VII. CAPITAL IMPROVEMENT PROGRAMMING, FINANCING, AND MAINTENANCE

### A. Capital Improvement Programming

In developing the County's capital improvement projects, the County shall evaluate the need for the capital project and its urgency; perform a long-term cost-benefit analysis of the project; determine the financing sources available for the project and the project's impact on the County's ongoing operating and maintenance costs; and plan for its future replacement.

Highest priority capital improvement projects should be those projects deemed necessary to remedy deficient conditions adversely impacting safety, health, and security; those projects necessary to meet mandatory federal, state, and local legal requirements; those projects which represent a phase of an approved master plan or represent ongoing implementation of phased projects approved in previous years; or those projects which maintain the structural or architectural integrity of existing infrastructure.

### B. Capital Improvement Financing

Annually, a 10-year Capital Improvement Program (CIP) will be updated and incorporated into the Long Range Financial Projection (LRFP). The process of updating the CIP will include evaluating new proposed major CIP projects (over 1% of the General Fund's operating budget) and prioritizing them with already approved projects, as well as adding a new year to the plan. It will not include a comprehensive re-evaluation of all projects already included in the CIP. Those, generally, should proceed as previously programmed.

CIP projects will not be funded unless they are included in the approved CIP budget. Addition of new projects to the CIP will be contingent upon identifying the funding sources for all phases of the project and committing, through Council approval, all such sources.

The annual budget, the LRFP, and the 10-year CIP should include sufficient funding for adequate maintenance and the orderly replacement and/or upgrade of all capital plant and equipment. All County assets should be maintained at a level that protects the initial capital investment and minimizes future maintenance and replacement costs. Prior to approval of any capital project, the future maintenance and operational costs of the project must be fully analyzed and those costs must then be included in the approved LRFP for full disclosure of the long-term maintenance and operating impact of the project. The annual budget should include funding for capital programs as identified in the CIP.

The County will actively pursue external long-term financing in accordance with its Debt Management Policy. The County will also pursue external grant funding for CIP project financing whenever it is available and practical to do so.

### C. Capital Plant Maintenance

The County shall establish and maintain an inventory showing the condition of its capital plant and shall develop long-term replacement schedules for use in setting priorities and capital financing plan development.



# FINANCIAL POLICIES

## VIII. DEBT MANAGEMENT

The County will manage its debt in accordance with its adopted Debt Management Policy.

## IX. LONG RANGE FINANCIAL PROJECTION

The County Manager will, as an initial step in the development of the annual budget, present to Council for consideration and approval a Long Range Financial Projection (LRFP). This action recognizes that short-term financial plans (annual budgets) need to be placed within a long-term context to be effective and properly coordinated from year to year. Approval by Council indicates their long-range financial policy direction.

The projection will cover 10 years, and will include operational and capital budgets that impact the General Fund.

The projection will be updated at least annually. Updating includes:

- A. Adding new items from the updated CIP, including the operating impact of new capital items;
- B. Reviewing and updating assumptions used for forecasting purposes;
- C. Adding any changes which reflect more current information and significantly change the projection; and
- D. Determining the financial effect of any significant changes in County policy.

Only the annually adopted budget appropriates funds for expenditure. However, the annual budget should be developed to fit within the context of the LRFP. The LRFP should be approved annually concurrently with the annual budget. This approval shall not be construed as agreement with every aspect and assumption within the plan, but shall be considered as a formal acknowledgment of the projected potential long-term impact of adoption of the annual budget.

## X. ACCOUNTING & FINANCIAL REPORTING

The County shall follow a high standard in all financial reports by:

- A. Preparing appropriate financial reports in accordance with Generally Accepted Accounting Principles (GAAP);
- B. Making all possible and ethical efforts to obtain unmodified independent auditors' opinions on every annual report;
- C. Adopting a spirit of "full disclosure" in preparing annual reports;
- D. Refraining from the use of "creative accounting" to defer costs or hide long-term problems;

## FINANCIAL POLICIES

- E. Disclosing within interim reports or analysis all pertinent assumptions which may impact decision making; and
- F. Minimizing the number of funds and accounts to prevent unnecessary complexity and cost of maintaining and auditing the records while maintaining ease of reporting.

### XI. PERFORMANCE MEASURES

The County will develop strategic and program performance measures to be used as a component of decision making and to be incorporated into the budgeting process. The performance measures should:

- A. Be based upon program goals and objectives that relate to a statement of program purpose that are developed within the context of broader strategic goals and objectives;
- B. Measure program results or accomplishments;
- C. Provide for comparisons over time;
- D. Measure efficiency and effectiveness;
- E. Be reported internally and externally;
- F. Be monitored and used in decision-making processes; and
- G. Be limited to a number and degree of complexity that can provide an efficient and meaningful way to assess the effectiveness and efficiency of key programs.

### GLOSSARY OF TERMS

#### **Advances**

An account used to segregate a non-spendable portion of fund balance to indicate the noncurrent portion of long-term interfund receivables that do not represent expendable and available financial resources. This accounting is established by GAAP and is used by the County for interfund loans--particularly from the General Fund to other County funds.

#### **Capital Projects**

An account that assigns a portion of the fund balance that reflects money set aside for capital improvement projects.

#### **Cash Requirements**

An account which restricts a portion of the fund balance within the General Fund that is equal to one twelfth of General Fund revised budgeted expenditures. The amount is segregated to provide a margin to help maintain services during periods of economic decline; meet unanticipated cash flow shortfalls; meet emergency conditions which may threaten the life, health and safety of our citizens; and maintain the County's credit rating.

# FINANCIAL POLICIES

## **Cemetery Perpetual Care**

An account used to restrict a portion of the fund balance in the General Fund, which by contract with the purchasers of cemetery lots, is restricted for future care of the cemetery. When the cemetery is fully developed and all lots are sold, the interest earnings from this reserve will be used to guarantee the maintenance of the cemetery property.

## **Committed Fund Balance**

A “committed fund balance” is a portion of the fund balance that is required by County code to be used for a specific purpose.

## **Continuing Appropriations**

An account used to assign a portion of fund balance which reflects part of the unexpended appropriations at June 30th that are re-appropriated and carried forward to the subsequent fiscal year. Council and County Manager approval is required through the established formal budget revision process.

## **Debt Service**

An account used to restrict the fund balance in the Debt Service funds to demonstrate that this balance is only expendable for debt service purposes as required by provisions of individual legal debt instruments. Additional fund balance amounts may be assigned by Council.

## **Fund Balances**

“Fund Balance” is generally defined as the difference between fund assets and fund liabilities of governmental type funds. In enterprise and internal service type funds, “Retained Earnings” is a similar concept. The State Department of Finance and Administration (DFA) is required to report local governments’ fund balances at the end of each fiscal year to the state legislature. Los Alamos County shall record certain restrictions and commitments of fund balance which have specific and/or legal future local uses.

## **Grants**

An account used to restrict a portion of fund balance for expenditure once certain grant requirements are met. This account is established by GAAP and by conditions of the grant award.

## **Health Care Assistance**

An account used to restrict the full fund balance in the Health Care Assistance Fund to demonstrate that this balance is only expendable on the specific activities allowed by the applicable statutes. This reserve is established by the statutory restrictions on the second County increment of Gross Receipts Tax revenue and may be expended with Council approval only for those allowed purposes. Further information, restrictions, and guidelines are contained in the Council approved Health Care policy which is updated periodically.

# FINANCIAL POLICIES

## **Inventories**

An account used to segregate a non-spendable portion of fund balance because supplies inventories are not readily available financial resources. This accounting is established by GAAP and is limited to warehouse stock and golf course pro shop inventory items.

## **Lodgers Tax**

An account used to restrict a portion of fund balance in the Lodgers Tax Fund which is planned for promotional activities or expenditure on specific capital infrastructure items allowed by statute. This restriction is established by the statutory restrictions on the lodgers tax revenue and may be expended with Council approval only on those allowed purposes.

## **Prepaid Items**

An account used to segregate a non-spendable portion of fund balance which is not available for expenditure. This accounting is established by GAAP.

## **Restricted Fund Balances**

A “restricted fund balance” is a portion of the fund balance that has external restrictions imposed by creditors, grantors, contributors, laws, regulations, or enabling legislations which require the resources to be used only for a specific purpose.

## **Unassigned Fund Balances**

The amount of the fund balance that is totally available for appropriation for any legal purpose. This term is limited in usage to governmental type funds. In proprietary type funds “working capital” is a similar concept.

**FTE SUMMARY - FY2017 THROUGH FY2020**

<b>Department</b>	<b>FY 2017 Adopted</b>	<b>FY 2018 Adopted</b>	<b>FY 2019 Adopted</b>	<b>FY 2020 Adopted</b>
<b>County Council</b>	7.00	7.00	7.00	7.00
<b>Municipal Court</b>	4.75	5.50	5.30	5.80
<b>County Manager's Office (CMO)</b>	23.00	22.00	22.00	22.00
<b>County Assessor's Office</b>	7.00	7.00	7.00	7.00
<b>County Attorney's Office</b>	5.00	5.00	5.00	5.00
<b>County Clerk's Office</b>	7.16	7.16	6.77	7.27
<b>Probate Court</b>	1.00	1.00	1.00	1.00
<b>County Sheriff</b>	1.98	1.00	1.00	1.00
<b>Community Development</b>	15.00	16.00	16.00	16.00
<b>Administrative Services</b>	46.01	52.01	47.61	46.38
<b>Community Services Department</b>	95.04	94.15	91.73	92.73
<b>Fire Department</b>	150.00	150.00	150.00	150.00
<b>Police Department</b>	73.00	74.75	74.75	77.75
<b>Public Works Department</b>	133.83	136.55	137.55	137.55
<b>Utilities Department</b>	98.34	98.30	97.60	98.60
<hr/>				
<b>Total FTEs - All Funds</b>	668.11	677.42	670.31	675.08

## FTE DETAILED SCHEDULE - FY2017 THROUGH FY2020

Position Title	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Adopted
<b>County Council</b>				
Council Chair	1	1	1	1
Council	6	6	6	6
<b>Total FTEs</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>
<hr/>				
<b>Municipal Court</b>				
Municipal Judge	1	1	1	1
Probation Officer	1	1	0.8	0.8
Court Administrator	1	1	1	1
Court Clerk	1	1	1	1
Court Clerk	0.37	0.63	1	1.5
<b>Total Regular FTEs</b>	<b>4.37</b>	<b>4.63</b>	<b>4.8</b>	<b>5.3</b>
<b>Limited Term</b>	<b>0</b>	<b>0.5</b>	<b>0</b>	<b>0</b>
<b><i>Bench Warrant Fund</i></b>				
Court Clerk	0.38	0.37	0.5	0.5
<b>Total Regular FTEs</b>	<b>0.38</b>	<b>0.37</b>	<b>0.5</b>	<b>0.5</b>
<hr/>				
<b>Department Total Regular FTEs</b>	<b>4.75</b>	<b>5</b>	<b>5.3</b>	<b>5.8</b>
<b>Department Total Limited Term FTEs</b>	<b>0.00</b>	<b>0.50</b>	<b>0.00</b>	<b>0.00</b>
<hr/>				
<b>County Manager's Office (CMO)</b>				
County Manager	1	1	1	1
Deputy County Manager	2	1	1	1
Assistant to County Manager	1	1	1	1
Office Manager	0	0	0	0
Sr. Office Specialist	1	1	0	0
Executive Assistant	0	0	1	1
Business and ERP Manager	0	0	1	1
<hr/>				
<b><i>CIP Fund</i></b>				
Business and ERP Manager	1	1	0	0
<b>Total Regular FTEs</b>	<b>6</b>	<b>5</b>	<b>5</b>	<b>5</b>
<hr/>				
<b><i>Communications &amp; Public Relations</i></b>				
Comm. & Public Relations Manager	1	1	1	1
Communications Specialist	2	2	2	0
Visual Information Specialist	0	0	0	2
<b>Total Regular FTEs</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<hr/>				
<b><i>Human Resources</i></b>				
Human Resources Manager	1	1	1	1
Compensation Coordinator	0	0	1	0
Assist Human Resources Manager	1	1	1	1
HRIS Manager	1	0	0	0
Compensation Analyst	0	1	0	1

## FTE DETAILED SCHEDULE - FY2017 THROUGH FY2020

Position Title	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Adopted
Benefits & Pension Manager	1	1	1	1
Human Resources Technician	2	2	2	2
Training Manager	1	1	1	1
Sr Human Resources Technician	2	2	2	2
Sr. Office Specialist	1	1	1	1
<b>Total Regular FTEs</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>
<b><i>Human Resources-Safety/Risk Management</i></b>				
Risk Manager	1	1	1	1
Safety Coordinator	1	1	1	1
<b>Total Regular FTEs</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>Total HR FTEs</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>
<b><i>Economic Development</i></b>				
Economic Development Administrator	1	1	1	1
Marketing Specialist	1	1	1	1
<b>Total Regular FTEs</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>Department Total Regular FTEs</b>	<b>23</b>	<b>22</b>	<b>22</b>	<b>22</b>
<hr/>				
<b>County Assessor's Office</b>				
County Assessor	1	1	1	1
Chief Deputy Assessor	1	1	1	1
Chief Appraiser	0.76	0.75	0.75	0.75
Appraiser	0.8	0.75	0.75	0.75
Apprentice Appraiser	0.2	0.2	0.2	0.2
Sr. Assessment Specialist	1	0.95	0.95	0.95
Assessment Specialist	1	0.9	0.9	0.9
<b>Total Regular FTEs</b>	<b>5.76</b>	<b>5.55</b>	<b>5.55</b>	<b>5.55</b>
<b><i>Property Valuation Fund</i></b>				
Chief Appraiser	0.24	0.25	0.25	0.25
Appraiser	0.2	0.25	0.25	0.25
Sr. Assessment Specialist	0	0.05	0.05	0.05
Assessment Specialist	0	0.1	0.1	0.1
Apprentice Appraiser	0.8	0.8	0.8	0.8
<b>Total Regular FTEs</b>	<b>1.24</b>	<b>1.45</b>	<b>1.45</b>	<b>1.45</b>
<b>Department Total Regular FTEs</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>
<hr/>				
<b>County Attorney's Office</b>				
County Attorney	1	1	1	1
Assistant County Attorney	1	1	1	1
Associate County Attorney	1	1	1	1
Legal Assistant I	1	1	1	1
Legal Assistant II	1	1	1	1
<b>Department Total Regular FTEs</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

## FTE DETAILED SCHEDULE - FY2017 THROUGH FY2020

Position Title	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Adopted
<b>County Clerk's Office</b>				
<i><b>Elections/Recording</b></i>				
County Clerk-Elected Official	1	1	1	1
Chief Deputy Clerk	1	1	1	1
Elections Manager	1	1	1	1
Sr. Deputy Clerk	1	1	1	1
Deputy Clerk	1	1	1	1
<b>Total Regular FTEs</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>Temp/Casual</b>	<b>2.16</b>	<b>2.16</b>	<b>1.77</b>	<b>2.27</b>
<b>Department Total FTEs</b>	<b>7.16</b>	<b>7.16</b>	<b>6.77</b>	<b>7.27</b>
<b>Probate Court</b>				
Probate Judge-Elected Official	1	1	1	1
<b>Department Total Regular FTEs</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>County Sheriff</b>				
Sheriff-Elected Official	1	1	1	1
Sr. Office Specialist	0.75	0	0	0
<b>Total Regular FTEs</b>	<b>1.75</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Temp/Casual</b>	<b>0.23</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Department Total FTEs</b>	<b>1.98</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Administrative Services</b>				
<i><b>Finance</b></i>				
Chief Financial Officer	1	1	1	1
Deputy Chief Financial Officer	1	1	1	1
Accounting Operations Manager	2	2	1	1
Budget & Performance Manager	1	1	1	1
Sr. Budget Analyst	1	1	1	1
Sr. Accountant	1	0	1	1
Payroll Specialist	1	1	1	0
Sr. Management Analyst	1	1	3	4
Management Analyst	0	1	0	0
Accountant	1.5	1.5	0.5	0.5
Accounts Payable Coordinator	1	1	1	1
Accounts Payable Specialist	1	1	1	1
<b>Total Regular FTEs</b>	<b>12.5</b>	<b>12.5</b>	<b>12.5</b>	<b>12.5</b>
<i><b>Finance-Purchasing</b></i>				
Chief Purchasing Officer	1	1	1	1



## FTE DETAILED SCHEDULE - FY2017 THROUGH FY2020

Position Title	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Adopted
Buyer-Planner	3	3	3	2
Sr. Buyer-Planner	2	2	2	3
Management Analyst	1	1	1	1
Supply Specialist	4	4	4	4
<b>Total Regular FTEs</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>
<b>Total Finance FTEs</b>	<b>23.5</b>	<b>23.5</b>	<b>23.5</b>	<b>23.5</b>
<b><i>Information Management-Information Technology</i></b>				
Management Analyst	1	1	1	0
Sr. Management Analyst	0	0	0	1
Chief Information Officer	1	1	1	1
IT Program Manager	2	2	2	2
App Analyst-Developer	2	2	2	1
Telecom Network Specialist	1	1	1	1
Network Engineer	2	0	0	0
Sr. App Analyst-Developer	5	5	5	5
Senior Systems Administrator	1	1	1	2
Systems Administrator	0	2	2	2
Database Administrator	1	1	1	1
Communications Specialist I	0	0	0	0
Senior Technical Support Specialist	1	1	0	1
Technical Support Specialists	2	2	3	2
Office Specialist	1	1	1	1
<b>Total Regular FTEs</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>
<b>Temp/Casual</b>	<b>0.51</b>	<b>0.51</b>	<b>0.51</b>	<b>0.88</b>
<b>Total IT FTEs</b>	<b>20.51</b>	<b>20.51</b>	<b>20.51</b>	<b>20.88</b>
<b><i>Information Management-Records</i></b>				
Records and IM Administrator	1	1	1	1
Sr. Office Specialist	1	1	1	1
<b>Total Records Regular FTEs</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>Information Management subtotals</b>				
<b>Total Regular FTEs</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>
<b>Temp/Casual</b>	<b>0.51</b>	<b>0.51</b>	<b>0.51</b>	<b>0.88</b>
<b>Total IM FTEs</b>	<b>22.51</b>	<b>22.51</b>	<b>22.51</b>	<b>22.88</b>
<b><i>PRISM</i></b>				
PRISM Limited Term Positions	0	6	1.6	0
<b>Total Limited Term FTEs</b>	<b>0</b>	<b>6</b>	<b>1.6</b>	<b>0</b>
<b>Department Total Regular FTEs</b>	<b>45.5</b>	<b>45.5</b>	<b>45.5</b>	<b>45.5</b>
<b>Department Total Temp/Casual</b>	<b>0.51</b>	<b>0.51</b>	<b>0.51</b>	<b>0.88</b>
<b>Department Total Limited Term</b>	<b>0</b>	<b>6</b>	<b>1.6</b>	<b>0</b>
<b>Department Total All FTEs</b>	<b>46.01</b>	<b>52.01</b>	<b>47.61</b>	<b>46.38</b>

# FTE DETAILED SCHEDULE - FY2017 THROUGH FY2020

Position Title	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Adopted
<b>Community Services Department</b>				
<b>CSD-Centralized Services</b>				
Community Services Director	1	1	1	1
Parks, Recreation, Open Space Manager	0	0	0	1
Management Analyst	0.75	0.75	0	0
Sr. Management Analyst	1	1	2	2
Program Specialist	0	0	0	1
Office Specialist	0	0	0.75	0.75
Office Manager	0	0	1	1
<b>Total Regular FTEs</b>	<b>2.75</b>	<b>2.75</b>	<b>4.75</b>	<b>6.75</b>
<b>Library</b>				
Library Manager	1	1	1	1
Program Specialist	1	1	1	0
Office Specialist	0.75	0.75	0	0
Sr. Office Specialist	1	1	1	1
Assistant Library Manager	1	1	1	1
Assistant Golf/Ice Rink Professional	0	0	0	1
Sr. Librarian	2	2	2	2
Librarian	4	4	4	4
Sr Library Specialist	1.75	1.75	1.75	1.75
Library Specialist	3.5	5.25	5.25	5.25
Sr Library Technician	9.75	8	8	7.5
Library Technician	0	0	0	0.5
<b>Total Regular FTEs</b>	<b>25.75</b>	<b>25.75</b>	<b>25.00</b>	<b>25.00</b>
<b>Temp/Casual</b>	<b>3.96</b>	<b>3.94</b>	<b>2.84</b>	<b>3.94</b>
<b>Total FTEs</b>	<b>29.71</b>	<b>29.69</b>	<b>27.84</b>	<b>28.94</b>
<b>PROS Administration</b>				
Custodian	0	0	0.75	0
Senior Rec Customer Service Associate	0	0	2	0
Recreational Customer Service Assoc	0	0	1.5	0
Sr. Office Specialist	0	0	1	0
Parks, Recreations, & Open Space Mgr	0	0	1	0
<b>Total Regular FTEs</b>	<b>0</b>	<b>0</b>	<b>6.25</b>	<b>0</b>
<b>Parks</b>				
Parks Superintendent	1	1	1	1
Assistant Parks Superintendent	1	1	1	1
Open Space Specialist	1	1	0	0
Parks Maintenance & Construction Spec. III	6	6	6	6
Parks Maintenance & Construction Spec. II	4	3	3	3
Office Specialist	0	0	0	0
Sr. Office Specialist	1	1	0	0
Parks Maintenance & Construction Spec. I	6	7	7	7
<b>Total Regular FTEs</b>	<b>20</b>	<b>20</b>	<b>18</b>	<b>18</b>
<b>Temp/Casual</b>	<b>3.08</b>	<b>2.42</b>	<b>1.23</b>	<b>1.23</b>
<b>Total FTEs</b>	<b>23.08</b>	<b>22.42</b>	<b>19.23</b>	<b>19.23</b>

## FTE DETAILED SCHEDULE - FY2017 THROUGH FY2020

Position Title	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Adopted
<b>Open Space</b>				
Open Space Specialist	0	0	1	1
Parks Maintenance & Construction Spec. III	0	0	0	1
<b>Total Regular FTEs</b>	0	0	1	2
<b>Temp/Casual</b>	0	0	1.05	1.05
<b>Total FTEs</b>	0	0	2.05	3.05
<b>Recreation</b>				
Parks, Recreations, & Open Space Mgr	1	1	0	0
Sr. Recreation Leader	0.5	0.5	0.5	0
Recreation Leader - Limited Term	0.5	0.5	0.5	1
Recreation Programs Manager	0.75	0.75	0.75	1
Recreational Customer Service Assoc	1.5	1.5	0	1.5
Sr. Office Specialist	1	0	0	1
Office Manager	0	1	0	0
Senior Rec Customer Service Associate	2	2	0	1
Customer Service Associate	0	0	0	0
Custodian	0.75	0.75	0	0
<b>Total Regular FTEs</b>	8	8	1.75	5.5
<b>Temp/Casual</b>	1.02	0.26	0.36	1.36
<b>Total FTEs</b>	9.02	8.26	2.11	6.86
<b>Aquatic Center</b>				
Recreation Program Manager	1	1	1	1
Aquatics Center Program Coordinator	1	1	1	1
Aquatics Maintenance Specialist	1	1	1	1
Senior Lifeguard	6	6	6	6
Lifeguard	1	1	1	1
Custodian	0.25	0.25	0.25	1
<b>Total Regular FTEs</b>	10.25	10.25	10.25	11
<b>Temp/Casual</b>	2.77	2.52	2.59	2.59
<b>Total FTEs</b>	13.02	12.77	12.84	13.59
<b>Ice Rink</b>				
Recreation Program Manager	0.25	0.25	0.25	0.25
Assistant Golf/Ice Rink Professional	0.25	0.25	0	0
Senior Recreation Leader	0.5	0.5	0.5	0.25
Recreation Leader	0.5	0.5	0.5	0.0
Senior Rec Customer Service Associate	0	0	0	0.25
GC Maintenance Assistant Superintendent	0	0	0.25	0.25
<b>Total Regular FTEs</b>	1.50	1.50	1.50	1.00
<b>Temp/Casual</b>	1.67	3.95	1.61	1.61
<b>Total FTEs</b>	3.17	5.45	3.11	2.61
<b>Golf Course</b>				
Golf Course Maintenance Superintendent	1	1	1	1
GC Maintenance Assistant Superintendent	1	1	0.75	0.75
Golf Course Equipment Mechanic	1	1	1	1
Golf Course Manager	1	1	1	0
Recreation Program Manager	0	0	0	0.75
Head Golf Professional	1	1	1	1
Assistant Golf/Ice Rink Professional	0.75	0.75	1	0
Senior Rec Customer Service Associate	0	0	0	0.75

## FTE DETAILED SCHEDULE - FY2017 THROUGH FY2020

Position Title	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Adopted
Senior Recreation Leader	0	0	0	0.75
<b>Total Regular FTEs</b>	5.75	5.75	5.75	6
<b>Total FTEs</b>	11.29	9.81	10.6	8.75
	<b>Temp/Casual</b>	<b>4.06</b>	<b>4.85</b>	<b>2.75</b>
<b>Social Services</b>				
Social Services Manager	1	1	0.75	0.75
Health Care Specialist	0.5	0	0.56	0.56
Case Coordinator	0.5	0.56	0	0
<b>Total Regular FTEs</b>	2	1.56	1.31	1.31
<b>CSD - Health Care Assistance Fund</b>				
Health Care Specialist	0.25	0.19	0.19	0.19
Case Coordinator	0.5	1	1	1
<b>Total Regular FTEs</b>	0.75	1.19	1.19	1.19
<b>CSD - DWI Fund</b>				
Management Analyst	0.25	0.25	0	0
Social Services Manager	0	0	0.25	0.25
Probation Officer	0	0	0.2	0.2
<b>Total Regular FTEs</b>	0.25	0.25	0.45	0.45
<b>Department Total Regular FTEs</b>	77.00	77.00	77.20	78.20
<b>Department Total Temp/Casual</b>	18.04	17.15	14.53	14.53
<b>Department Total All FTEs</b>	<b>95.04</b>	<b>94.15</b>	<b>91.73</b>	<b>92.73</b>

### Fire Department

#### Administration

Fire Chief	1	1	1	1
Deputy Fire Chief	1	1	1	1
Fire Battalion Chief - LANL Training	1	1	1	1
Fire Battalion Chief - Safety	1	1	1	1
Fire Battalion Chief - Wildland	1	1	1	1
Fire Battalion Chief - EMS	1	1	1	1
Fire Battalion Chief - Training	1	1	1	1
Fire Battalion Chief - Fire Marshal	1	1	1	1
Fire Captain - Training	0	0	1	1
Safeguards & Security/Labor Relations Mgr	1	1	1	1
Computer Aided Designer	1	1	1	0
FLS Tech. Specialist	0	0	0	1
Management Analyst	3	2	2	2
Senior Management Analyst	0	1	1	1
Sr. Office Specialist	4	4	4	4
Senior Fire and Life Safety Coordinator	0	1	1	1
Fire and Life Safety Coordinator	1	0	0	0

## FTE DETAILED SCHEDULE - FY2017 THROUGH FY2020

Position Title	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Adopted
EMS Training Coordinator	1	1	1	1
EMS Trainer	0	0	0	0
<b>Total Regular FTEs</b>	19	19	20	20
<b>Operations</b>				
Fire Battalion Chief (A, B, C Shift)	3	3	2	4
FLS Tech. Specialist	0	0	0	0
Fire Captain	25	25	26	24
Driver Engineer	24	24	22	24
Firefighter II/Firefighter I/Cadet	79	79	80	78
<b>Total Regular FTEs</b>	131	131	130	130
<b>Department Total Regular FTEs</b>	150	150	150	150
<hr/> <b>Police Department</b> <hr/>				
<b>Animal Control</b>				
Animal Shelter Manager	1	1	1	1
Sr Public Services Aide	1	2	1	1
Public Services Aide Supervisor	1	0	1	1
Public Services Aide	1	1	1	1
<b>Total Regular FTEs</b>	4	4	4	4
<b>Detention</b>				
Detention Supervisor	1	0	0	0
Detention Administrator	0	1	0	1
Detention Sergeant	0	3	0	3
Detention Corporal	8	11	12	9
Detention Shift Supervisor	3	0	3	0
Detention Supervisor	0	0	1	0
Detention Officer I	4	1	0	3
<b>Total Regular FTEs</b>	16	16	16	16
<b>Dispatch</b>				
CDC Supervisor	1	0	1	0
CDC Manager	0	1	0	1
Police Chief	0.25	0.25	0.25	0.25
Sr. Office Specialist	0.1	0.1	0.1	0.1
Dispatcher Shift Supervisor	3	4	4	5
Dispatcher II	4	5	5	6
Dispatcher I	5	3	3	4
<b>Total Regular FTEs</b>	13.35	13.35	13.35	16.35
<b>Emergency Management</b>				
Police Commander-non uniform	1	1	1	1
Senior Office Specialist	1	0	0	0
Emergency Management Specialist	0	1	1	1

## FTE DETAILED SCHEDULE - FY2017 THROUGH FY2020

Position Title	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Adopted
Office Specialist	0	0	0	0
<b>Total Regular FTEs</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>Operations</b>				
Police Sergeant	7	7	7	7
Police Corporal	17	17	20	19
Police Officer	5	6	3	4
<b>Total Regular FTEs</b>	<b>29</b>	<b>30</b>	<b>30</b>	<b>30</b>
<b>Administration/Records</b>				
Police Chief	0.75	0.75	0.75	0.75
Deputy Police Chief	1	1	1	1
Police Commander	2	2	2	2
Police Corporal	0	0	0	1
Office Manager	1	1	1	1
Sr. Office Specialist	0.9	0.9	0.9	0.9
Evidence and Training Tech	1	0	0	0
Senior Evidence and Training Tech	0	1	1	0
Records Specialist	2	2	2	2
<b>Total Regular FTEs</b>	<b>8.65</b>	<b>8.65</b>	<b>8.65</b>	<b>8.65</b>
<b>Limited Term - Victim's Advocate</b>	<b>0</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>
<b>Total FTEs</b>	<b>8.65</b>	<b>9.4</b>	<b>9.4</b>	<b>9.4</b>
<b>Department Total Regular FTEs</b>	<b>73.00</b>	<b>74.75</b>	<b>74.75</b>	<b>77.75</b>

### Public Works Department

#### *PW Administration*

Public Works Director	0.76	0.76	0.76	0.76
Deputy Public Works Director	0.42	0.42	0.42	0.42
Office Manager	1	1	1	1
Sr. Office Specialist	1	1	1	1
<b>Total Regular FTEs</b>	<b>3.18</b>	<b>3.18</b>	<b>3.18</b>	<b>3.18</b>

#### *Engineering & Project Management*

County Engineer	1	1	1	1
Engineering Project Manager	3	3	3	3
Projects Manager	3	3	3	3
Sr. Engineer	1	1	1	1
Chief Surveyor	1	1	1	1
Engineering Associate	1	1	1	1
Senior Engineering Aide	1	1	1	1
Engineering Aide	0	0	0	0
<b>Total Regular FTEs</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>

#### *Facilities Maintenance*

Facilities Manager	1	1	1	1
Facilities Superintendent	0	0	0	0
Construction Specialist III	5	5	5	5

## FTE DETAILED SCHEDULE - FY2017 THROUGH FY2020

Position Title	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Adopted
Construction Specialist II	6	6	4	3
Sr. Office Specialist	1	1	1	1
Construction Specialist I	1	1	3	4
<b>Total Regular FTEs</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>
<b><i>Custodial Maintenance</i></b>				
Facilities Services Manager	0	1	0	1
Lead Custodian	1	1	1	1
Custodian Superintendent	1	0	1	0
Custodian	12	14	14	14
Senior Office Specialist	1	1	1	1
<b>Total Regular FTEs</b>	<b>15</b>	<b>17</b>	<b>17</b>	<b>17</b>
<b><i>Fleet</i></b>				
Fleet Mechanic II	5	5	5	5
Fleet Supervisor	1	1	1	1
Sr. Office Specialist	1	1	1	1
Fleet Mechanic I	1	1	1	1
Fleet Manager	1	1	1	1
Fleet Shop Foreman	2	2	2	2
<b>Total Regular FTEs</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>
<b><i>Traffic &amp; Streets</i></b>				
Traffic & Streets Manager/Engineer	1	1	1	1
Street Maint. Superintendent	1	1	1	1
Asst Street Superintendent	1	1	1	1
Lead Equipment Operator	2	2	2	2
Sr. Equipment Operator	6	6	6	6
Sr. Office Specialist	1	1	1	1
Equipment Operator	4	4	4	4
Traffic Operations Manager	1	1	1	1
Traffic Electrician I	1	0	0	0
Traffic Electrician III	2	1	1	1
Traffic Electrician II	1	1	1	1
Transportation Safety Specialist	1	1	1	1
Signs & Marking Technician I-III	3	4	4	4
<b>Total Regular FTEs</b>	<b>25</b>	<b>24</b>	<b>24</b>	<b>24</b>
<b><i>Transit</i></b>				
Public Works Director	0	0	0	0
Deputy Public Works Director	0.58	0.58	0.58	0.58
Transit Manager	1	1	1	1
Sr. Office Specialist	1	1	1	1
Management Analyst	1	1	1	1
Transit Supervisor	2	2	2	2
Transit CS Rep/Dispatcher III	1	1	1	0
Transit CS Rep/Dispatcher II	0	0	0	1
Transit CS Rep/Dispatcher I	1	1	1	1
Transit Dispatcher-Operator II	0	0	1	0

## FTE DETAILED SCHEDULE - FY2017 THROUGH FY2020

Position Title	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Adopted
Transit Operator Trainee	0	0	5	4
Transit Operator I	7	11	8	12
Transit Operator III	3	0	3	0
Transit Operator II	14	12	9	7
Lead Transit Operator	0	3	0	3
<b>Total Regular FTEs</b>	<b>31.58</b>	<b>33.58</b>	<b>33.58</b>	<b>33.58</b>
<b>Total Limited Term - Transit Operators</b>	<b>4.83</b>	<b>4.55</b>	<b>4.55</b>	<b>4.55</b>
<b>Total FTEs</b>	<b>36.41</b>	<b>38.13</b>	<b>38.13</b>	<b>38.13</b>
<b><i>Environmental Services</i></b>				
Public Works Director	0.24	0.24	0.24	0.24
Environmental Services Manager	1	1	1	1
Environmental Services Supt	1	1	1	1
Environmental Services Trainee	1	2	2	2
Lead Equipment Operator	2	2	1	2
Scale Operator	1	1	1	1
Sr. Office Specialist	1	1	1	1
Sr. Equipment Operator	2	2	4	3
Office Specialist	1	1	1	1
Laborer	1	0	0	0
Equipment Operator	6	6	6	6
<b>Total Regular FTEs</b>	<b>17.24</b>	<b>17.24</b>	<b>18.24</b>	<b>18.24</b>
<b><i>Airport</i></b>				
Airport Manager	1	1	1	1
<b>Total Regular FTEs</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Department Total Regular FTEs</b>	<b>129</b>	<b>132</b>	<b>133</b>	<b>133</b>
<b>Department Total Limited Term</b>	<b>4.83</b>	<b>4.55</b>	<b>4.55</b>	<b>4.55</b>
<b>Department Total All FTEs</b>	<b>133.83</b>	<b>136.55</b>	<b>137.55</b>	<b>137.55</b>

### Community Development Department

#### ***Administration***

Community Development Director	1	1	1	1
Permit Technician	2	1	0	0
Senior Permit Technician	0	1	0	0
Management Analyst	1	1	1	1
Sr. Management Analyst	0	1	1	1
Sr. Office Specialist	1	1	1	1
<b>Total Regular FTEs</b>	<b>5</b>	<b>6</b>	<b>4</b>	<b>4</b>

#### ***Housing***

Housing & Special Project Manager	1	1	1	1
Sr. Office Specialist	0	0	0	0
<b>Total Regular FTEs</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>



## FTE DETAILED SCHEDULE - FY2017 THROUGH FY2020

Position Title	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Adopted
<b>Building</b>				
Building Safety Manager	1	1	1	1
Sr. Building Inspector	1	2	2	2
Sr. Permit Technician	0	0	1	3
Permit Technician	0	0	1	0
Building Inspector	1	0	0	0
Code Compliance Officers	2	2	2	1
<b>Total Regular FTEs</b>	<b>5</b>	<b>5</b>	<b>7</b>	<b>7</b>
<b>Planning</b>				
Planning Manager	0	0	1	1
Principal Planner	0	0	0	0
Senior Planner	2	2	1	1
Assistant Planner	2	2	2	2
<b>Total Regular FTEs</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>Department Total Regular FTEs</b>	<b>15</b>	<b>16</b>	<b>16</b>	<b>16</b>

### Utilities Department

<b>Administration</b>				
Utilities Manager	1	1	1	1
Dep. Util. Mgr.-Finance	1	1	1	1
Public Relations Manager	1	1	1	1
Utilities Business Operations Manager	1	1	1	1
Sr. Office Specialist	2	2	1	1
Executive Assistant	0	0	1	1
Management Analyst	1	1	0	1
Senior Management Analyst	0	0	1	1
Public Affairs Specialist-Utilities	0	0	0	0
<b>Total Regular FTEs</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>8</b>
<b>Billing</b>				
Billing and Service Specialist	4	3	3	3
Senior Billing and Service Specialist	1	2	2	2
Sr. Management Analyst	0	0	0	0
Management Analyst	1	1	1	1
<b>Total Regular FTEs</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>Engineering</b>				
Dep. Util. Mgr.-Engineering	1	1	1	1
Environmental Compliance Specialist	1	1	1	0
Environmental Compliance & Conservation Spec	1	0	0	0
Water & Energy Conservation Officer	0	0	0	0
Water & Energy Conservation Coordinator	0	1	0	0
GIS System Specialist	1	1	1	1
SCADA System Technician	2	2	2	1

## FTE DETAILED SCHEDULE - FY2017 THROUGH FY2020

Position Title	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Adopted
SCADA System Coordinator	0	0	0	1
Sr. Engineer	1	1	1	1
Engineering Project Manager	3	3	3	3
Engineering Associate	1	1	1	2
<b>Total Regular FTEs</b>	11	11	10	10
<b>Temp/Casual</b>	2.02	1.56	1.3	1.3
<b>Total FTEs</b>	13.02	12.56	11.3	11.3
 <b><i>Meter Reading</i></b>				
Meter Reader Supervisor	0	0	0	1
Meter Reader II	0	0	0	0
Meter Reader I	0	0	0	0
<b>Total Regular FTEs</b>	0	0	0	1
 <b><i>Electric Production</i></b>				
Deputy Utility Manager-Power Supply	1	1	1	0.8
Power Scheduler/Energy Analyst	0	0	0	0
Power System Supervisor	1	1	1	1
Sr. Management Analyst	1	1	0	0
Senior Hydro-Elec Maint Tech	2	2	2	0
Sr. Power System Operator	4	4	4	4
Power System Operator	2	2	2	3
Hydro Elec Engineer/Supt	1	1	1	1
Hydro Elec Maint. Tech Appren	0	0	1	2
Engineering Associate	0	0	1	1
Lead Hydro. Plant Maint. Tech	0	0	0	0
Hydro. Plant Maint. Tech	0	0	0	0
<b>Total Regular FTEs</b>	12	12	13	12.8
 <b><i>Electric Distribution</i></b>				
Deputy Utility Manager-Power Supply	0	0	0	0.2
Dep. Util. Mgr.-Elec. Dist.	1	1	1	0
Linemen Supervisor	3	3	3	3
Engineering Associate	1	1	1	2
Senior Engineer	0	0	1	1
Engineering Project Mgr	1	1	0	0
Journeyman Lineman	7	7	7	7
<b>Total Regular FTEs</b>	13	13	13	13.2
 <b><i>Gas/Water/Sewer</i></b>				
Dep. Util. Mgr.-GWS Services	0.75	0.75	0.75	0.63
GWS Superintendent	1	1	1	1
GWS Field Supervisor	1	1	1	1
GWS Supervisor	0	0	0	0
GWS Pipefitter	5	4	5	5
GWS Service Worker	1	2	1	0
GWS Shop Supervisor	1	1	1	1
GWS Apprentice II	5	4	6	6
GWS Apprentice I	6	8	5	5
Meter Reader Supervisor	1	1	1	0

## FTE DETAILED SCHEDULE - FY2017 THROUGH FY2020

Position Title	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Adopted
Engineering Aide	1	1	1	1
GWS Trainee Meter Changeouts - Limited Term	1	1	1	2
GWS/WWTP/WP Trainee	2	2	2	2
<b>Total Regular FTEs</b>	25.75	26.75	25.75	24.63
<b>Temp/Casual</b>	3.32	3.74	2.16	2.16
<b>Total FTEs</b>	29.07	30.49	27.91	26.79
<b><i>Wastewater Treatment Plant</i></b>				
Dep. Util. Mgr.-GWS Services	0	0	0	0.12
WW Treatment Plant Superintendent	1	1	1	1
WW Treatment Plant Supervisor	1	1	1	1
Sr. WW Treatment Plant Operator	3	2	2	4
WW Treatment Plant Operator	1	2	3	0
WW Treatment Plant Oper. Appr II	1	1	0	0
WW Treatment Plant Oper. Appr I	1	0	0	0
GWS/WWTP/WP Trainee	1	1	2	3
<b>Total Regular FTEs</b>	9	8	9	9.12
<b>Temp/Casual</b>	0	0	0.90	0.90
<b>Total FTEs</b>	9.00	8.00	9.90	10.02
<b><i>Water Production</i></b>				
Dep. Util. Mgr.-GWS Services	0.25	0.25	0.25	0.25
Water Systems Superintendent	1	1	1	1
Water Systems Supervisor	0	0	0	1
Water Systems Elec. Technician	2	2	2	2
Water Systems Operator	5	5	5	4
Water Systems Apprentice II	0	0	0	1
Water Systems Apprentice III	1	0	0	0
WP Trainee	0	1	0	0
Water Systems Apprentice I	0	0	1	0
<b>Total Regular FTEs</b>	9.25	9.25	9.25	9.25
<b>Temp/Casual</b>	0	0	0.24	0.24
<b>Total FTEs</b>	9.25	9.25	9.49	9.49
<b>Department Total Regular FTEs</b>	93.00	93.00	93.00	94.00
<b>Department Total Temp/Casual</b>	5.34	5.3	4.6	4.6
<b>Department Total All FTEs</b>	<b>98.34</b>	<b>98.30</b>	<b>97.60</b>	<b>98.60</b>

## FTE DETAILED SCHEDULE - FY2017 THROUGH FY2020

Position Title	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Adopted
<b>County Totals</b>				
County Total Regular FTEs	637.00	640.50	642.00	647.50
County Total Limited Term FTEs	4.83	11.80	6.90	5.30
County Total Temp/Casual	26.28	25.12	21.41	22.28
County Total All FTEs	668.11	677.42	670.31	675.08
<b>General Fund</b>				
Total Regular FTEs	327.56	327.67	329.59	334.09
Total Limited Term FTEs	0.00	2.00	0.75	0.75
Total Temp/Casual	20.94	19.82	16.81	17.68
Total All FTEs	348.50	349.49	347.15	352.52
<b>All Other Funds</b>				
Total Regular FTEs	309.44	312.83	312.41	313.41
Total Limited Term FTEs	4.83	9.80	6.15	4.55
Total Temp/Casual	5.34	5.30	4.60	4.60
Total All FTEs	319.61	327.93	323.16	322.56

**FY2020 Adopted Budget**  
**Schedule of Appropriations for Salary Adjustments**

<b>Group</b>	<b>In Accordance With</b>	<b>Estimated Costs</b>
Non-union employees	Per Compensation Policy or Employment Contract	\$1,168,488
Association of Plumbers & Pipefitters - Local 412	Collective Bargaining Agreement (July 1, 2017 to June 30, 2021)	21,000
Firefighters' Association Local 3279	Collective Bargaining Agreement (June 1, 2016 to May 30, 2020)	420,000
IBEW - Local 611	Collective Bargaining Agreement (June 1, 2016 to May 31, 2020)	6,700
Police Union AFL-CIO, Local 14*	Collective Bargaining Agreement (January 27, 2016 to June 30, 2019)	0
<b>TOTAL</b>		<b>\$ 1,616,188</b>

\* The Police Union Agreement is currently under negotiations. A budget revision will be presented to Council for consideration along with the proposed new CBA at a later date.

**SCHEDULE OF INTERFUND TRANSFERS - FY2020 ADOPTED**

**Operating transfers out of:**

FY2020 Adopted	Operating transfers out of:						Total
	General	Economic Development	Capital Projects Permanent	Electric Utility	Gas Utility	Fire	
<b>Operating transfers into:</b>							
General	\$ 0	0	0	610,735	279,133	2,082,000	2,971,868
Health Care Assistance	317,000	0	0	0	0	0	317,000
Other Special Revenues (Bench Warrant)	26,000	0	0	0	0	0	26,000
Debt Service Fund - Revenue Bonds	4,550,759	0	0	0	0	0	4,550,759
Capital Improvement Projects	5,302,000	0	1,326,000	0	0	0	6,628,000
State Grants (DWI)	9,950	0	0	0	0	0	9,950
Water Utility	0	187,500	0	0	0	0	187,500
Transit Fund	800,000	0	0	0	0	0	800,000
Airport	412,861	0	0	0	0	0	412,861
	<b>\$ 11,418,570</b>	<b>187,500</b>	<b>1,326,000</b>	<b>610,735</b>	<b>279,133</b>	<b>2,082,000</b>	<b>15,903,938</b>

## FY 2020 Equipment Replacement

### General Fund Divisions

Unit#	Division	Year of Unit	DESCRIPTION	Estimated Replacement cost
1120	Police Department	2010	Ford Expedition	\$55,000.00
1169	Police Department	2013	Ford Taurus Sedan	\$55,000.00
1172	Police Department	2013	Ford Explorer	\$55,000.00
1195	Police Department	2013	Ford F150 Crew Cab	\$55,000.00
1107	Police Department	2009	Ford Expedition	\$32,000.00
3118	Golf Course	2009	JDW-2500EG Riding Rotary Mower	\$45,000.00
3119	Golf Course	2009	JDW-2500EG Riding Rotary Mower	\$45,000.00
1052	PW Engineering	2006	Ford Expedition 4WD SUV	\$45,000.00
1102	Parks Maintenance	2009	Chevy Colorado	\$27,000.00
3010	Parks Maintenance	2004	JD Snow Blower	\$65,000.00
1103	Parks Maintenance	2009	Chevy Colorado	\$27,000.00
3037	Parks Maintenance	2006	John Deere 4120 Tractor, w/ front loader	\$37,000.00
1104	Parks Maintenance	2009	Chevy Colorado	\$27,000.00
2080	Parks Maintenance	2002	JD Snow Blower	\$5,000.00
1041	PW Airport	2006	Ford F250 3/4 Ton 4WD	\$32,000.00
997	Fleet Motor pool	2003	Dodge Durango 4X4	\$30,000.00
1051	Fleet Motor pool	2006	Dodge Stratus	\$28,000.00
2086	Custodial	2002	JD Snow Blower	\$5,000.00
2087	Custodial	2002	JD Snow Blower	\$5,000.00
3171	Custodial	2011	JD Snow Blower	\$5,000.00
1117	Custodial	2009	Chevy 1500 4WD	\$27,000.00
3004	Streets	2003	John Deere 5520 Tractor	\$57,000.00
<b>Equipment Fund Subtotal</b>				<b>\$764,000</b>

### Enterprise Funds

Unit#	Division	Year of Unit	DESCRIPTION	Estimated Replacement Cost
1145	PW Enviromental	2011	Peterbilt 320 Refuse Front Loader	\$273,000.00
1141	Utilities	2011	Ford Escape 4WD	\$23,000.00
1125	Utilities WP	2010	Ford F250 4X4 Superduty	\$44,000.00
1130	Utilities EP	2010	Ford F250 Crew Cab	\$35,000.00
1111	Utilities Admin	2009	Chevy Traverse 4WD	\$28,000.00
<b>Equipment Fund Subtotal</b>				<b>\$403,000</b>

### Equipment Fund Grand Total

<b>Equipment Fund Grand Total</b>				<b>\$1,167,000</b>
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**Schedule of Recurring Grants  
Estimates for FY2020**

Dept/Div	Funding Source	Grant Description	Amount
<b>Fire</b>			
	NMPRC	Fire Protection Fund	\$ 480,000
	NMDOH	Emergency Medical Services Fund	10,500
<b>Community Services</b>			
	NMCYFD	Juvenile Justice Advisory Board	140,000
	NMDFA	Local DWI Distribution	99,500
<b>Police</b>			
	NMDHSEM	State Homeland Security Grant Program	200,000
	NMDFA	Law Enforcement Protection Fund	40,400
	NMDHSEM	Emergency Management Planning Grant	10,000
<b>Transit</b>			
	NMDOT	Transit 5311 - Operations	1,669,780
	NMDOT	Transit 5311 - Capital	345,125
	USDOI	Bandelier Service	179,525
<b>Public Works</b>			
	NMDOT	School Bus Route Program	87,000
	NMDOT	County Arterial Program	28,000
	NMDOT	Cooperative Program	64,000
<b>Airport</b>			
	USFAA		300,000
	NMDOT		803,250
<b>Total</b>			<b>\$ 4,457,080</b>

*Approval of this schedule of recurring routine grants authorizes the department to apply for the grant. If the actual award is different from the amount included in the budget, a budget revision will be presented to Council for consideration during the fiscal year.*



# DEBT SUMMARY

## General Obligation Debt

The County has no General Obligation debt.

## Computation of the Legal Debt Limit

The County of Los Alamos is the only Class H (city / county government) in the state of New Mexico. A review of Article IX, Section 13 of the New Mexico Constitution limits the amount of general obligation indebtedness for a county, city, town, or village to four percent (4%) of the assessed valuation. This article is silent regarding an entity which is both a city and a county. However, the New Mexico Department of Finance and Administration (DFA) indicates that the limitation for Los Alamos County should also be four percent (4%) of assessed valuation. The County relies on this guidance in calculating the legal debt limit for FY2018 (based on tax year 2017 valuation) at approximately \$28.8 million. This limit applies to general obligation debt. As the County presently has none outstanding, \$28.8 million is also the County's current general obligation debt capacity.

## Gross Receipts Tax (GRT) Revenue Bonds

On October 21, 2008, the County closed on the sale of The Incorporated County of Los Alamos, New Mexico Gross Receipts Tax (GRT) Improvement Revenue Bonds, Series 2008. The original bonds were issued in the amount of \$75,000,000 with a final maturity date of June 1, 2028. On June 26, 2013, the County issued \$38,235,000 Gross Receipts Tax Refunding Revenue Bonds, Series 2013 which advance refunded a portion of the 2008 Series. The net proceeds of \$49,926,817 (including \$5,178,930 in premiums net of discount [\$115,496], \$6,700,000 additional funding from the County less \$187,113 in underwriting, insurance and issuance costs) were deposited into escrow and used to pay a portion of the interest on the 2008 Series when due beginning December 1, 2013 through June 1, 2028 and redeem the outstanding 2008 Series maturing on June 1, 2029 and after, when callable on June 1, 2018. The un-refunded Series 2008 Revenue Bonds have principal outstanding of \$0 at June 30, 2018. The final maturity date was June 1, 2018.

The advanced refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$9,653,817. The difference, reported in the accompanying financial statements as a deferred outflow of resources, is being charged to operations through the year 2028 using the straight-line method. The County completed the advance refunding in order to reduce its total debt service payments over the next 14 years by \$9,515,950, and to recognize an economic gain (difference between the present values of the old and new debt service payments) of \$1,151,198.

The bonds were issued for the purpose of providing funds for public projects related to public facilities, roads and streets, public works, parks and recreation, and community services. The two largest projects to be funded with the proceeds are the Airport Basin Project and the Judicial / Police / Jail Complex Project.

Revenues pledged to cover debt service include (1) the County's State-Shared Gross Receipts Tax Revenues, at the rate authorized (currently 1.225%), (2) the Municipal Gross Receipts Tax

## DEBT SUMMARY

Revenues, which equal one and one quarter percent (1.25%), (3) the Municipal Infrastructure Gross Receipts Tax Revenues, in an amount of one-eighth of one percent (0.125%), and (4) the third one-eighth of one percent (0.125%) increment of County Gross Receipts Tax Revenues. The schedules of current year activity and annual maturity requirements of the 2013 GRT Advance Refunding Bonds is as follows:

Year ending June 30	2013 Series	
	Principal	Interest
2019	4,620,000	1,645,559
2020	3,090,000	1,460,759
2021	3,215,000	1,337,159
2022-2026	18,650,000	4,107,045
2027-2028	8,660,000	436,536
	<u>38,235,000</u>	<u>8,987,057</u>
2013 Series Principal	38,235,000	
Unamortized balances:		
Discounts and premiums	5,178,930	
	<u>\$ 43,413,930</u>	

### **Utility System Revenue Bonds**

All Joint Utility System revenue bonds are secured by a pledge of the net revenues of the Joint Utility System and certain funds established pursuant to the bond indentures. Accordingly, the bondholders may not seek repayment from the general public or any other fund of the County. The County has complied with all indenture requirements.

### **Utility Revenue Bonds – 2014 A and B Series**

All Joint Utility System revenue bonds are secured by a pledge of the net revenues of the Joint Utility System and certain funds established pursuant to the bond indentures. Accordingly, the bondholders may not seek repayment from the general public or any other fund of the County. The County has complied with all indenture requirements.

### **Utility Revenue Bonds – 2014 A and B Series**

On August 13, 2014, the County issued The Incorporated County of Los Alamos, Joint Utility System Bonds, Series 2014A (tax-exempt) and 2014B (taxable). The bonds were issued in the par amount of \$21,690,000 with a final maturity date of June 1, 2034 for the Series 2014A and June 1, 2021 for the Series 2014B. Interest on the bonds is payable semi-annually beginning

## DEBT SUMMARY

December 1, 2014 at rates ranging from 3.1% to 5.10% for the series 2014A and 0.37% to 2.91% for the series 2014B.

The Series 2014A and 2014B bonds were issued to refund the Joint Utility Fund Bonds, Series 2004A, 2004B, and advance refund Series 2006A, and 2006B, and provide \$16,853,827 for Joint Utility System projects. The net proceeds of \$22,652,043 (including \$1,067,958 in premiums, less \$105,915 of bond issuance costs) along with \$7,994,493 of prior debt service restricted reserves from the 2004/2006 fund proceeds, were used to retire the outstanding 2004/2006 Series Utility Revenue Bonds. Proceeds of \$1,436,504 from the 2014A series and proceeds of \$2,514,099 of the 2014B series were also used to advance refund remaining portions of the 2006A/B series bonds payable. As a result, the 2004 A and B and 2006 A and B Series Utility Revenue Bonds have been removed from the government wide statement of net position.

The advanced refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$747,197. The difference, reported in the accompanying financial statements as a deferred outflow of resources, is being charged to operations through the year 2034 using the straight-line method. The County completed the advance refunding in order to reduce its total debt service payments over the next 10 years by \$8,317,334, and to recognize an economic gain (difference between the present values of the old and new debt service payments) of \$303,540.

**The scheduled annual maturity requirements of the 2014 Series A and B Utility Revenue Bonds as of June 30, 2018 are as presented below.**

Year ending June 30	2014A Series		2014B Series	
	Principal	Interest	Principal	Interest
2019	\$ 620,000	343,950	1,575,000	128,540
2020	635,000	330,930	1,615,000	91,669
2021	670,000	298,545	1,655,000	48,194
2022	465,000	264,375	0	0
2023	485,000	240,660	0	0
2024-2028	2,400,000	886,785	0	0
2029-2033	2,740,000	437,478	0	0
2034	610,000	23,485	0	0
	<u>\$ 8,625,000</u>	<u>2,826,208</u>	<u>4,845,000</u>	<u>268,403</u>
2014A Series Principal	\$ 8,625,000			
2014B Series Principal	4,845,000			
Unamortized balances:				
Discounts and premiums	663,228			
Total payable	<u>\$ 14,133,228</u>			

## DEBT SUMMARY

### Utility Revenue Bonds – 2010 Series

On August 12, 2010, the county issued \$13,085,000 in Utility Revenue bonds (2010 Series A, B, C, D). These are 20-year bonds and will be fully amortized on June 1, 2030. The Series A are tax-exempt bonds with an aggregate principal of \$3,785,000. The Series B are taxable direct payment Build America bonds with an aggregate principal of \$1,535,000. Series C are taxable direct payment Recovery Zone Economic Development bonds with an aggregate principal of \$3,680,000. Series D are taxable bonds with an aggregate principal of \$4,085,000. The bonds have various interest rates with a blended interest rate of 5.355%. The Build America and Recovery Zone Economic Development bonds both include a federal subsidy component, receipt of which is dependent on meeting federal reporting requirements. The total federal subsidy is \$2,168,587 for the life of the bonds and is recorded as intergovernmental revenue when earned. The primary purpose of the bond issue was to enhance the County's Utility System by constructing a low flow turbine generator at the County's Abiquiu hydroelectric plant, constructing new and renovating existing electric distribution lines both in the overhead and underground systems, including but not limited to transformers, switchgear, protective devices and other appurtenances and equipment; and improving and renovating water distribution and transmission systems.

**The scheduled annual maturity requirements of the 2010 Series A, B, C, and D Utility Revenue Bonds as of June 30, 2018 are as presented below.**

Year ending June 30	2010 A Series		2010 B Series		2010 C Series		2010 D Series		Total
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2019	495,000	83,250	0	84,363	0	222,168	190,000	172,828	1,247,609
2020	510,000	63,900	0	84,364	0	222,167	200,000	164,191	1,244,622
2021	535,000	43,800	0	84,363	0	222,167	210,000	154,899	1,250,229
2022	560,000	22,400	0	84,364	0	222,167	220,000	144,932	1,253,863
2023	0	0	585,000	84,364	0	222,168	230,000	132,841	1,254,373
2024-2028	0	0	950,000	71,448	2,255,000	948,366	1,360,000	454,935	6,039,749
2029-2030	0	0	0	0	1,425,000	130,720	665,000	61,104	2,281,824
	<u>\$ 2,100,000</u>	<u>213,350</u>	<u>1,535,000</u>	<u>493,266</u>	<u>3,680,000</u>	<u>2,189,923</u>	<u>3,075,000</u>	<u>1,285,730</u>	<u>14,572,269</u>
2010A Series Principle	\$ 2,100,000								
2010B Series Principal	1,535,000								
2010C Series Principal	3,680,000								
2010D Series Principal	3,075,000								
Unamortized balances:									
Discounts and premiums	45,722								
Total payable	<u>\$ 10,435,722</u>								

# DEBT SUMMARY

## Intergovernmental Notes Payable

### **Business-type Activities**

Beginning in December 2005 through June 2018, the County entered into various agreements to borrow \$20,748,158 from several State of New Mexico Agencies, to partially fund various projects. The purpose of each loan, the source of debt service payments, and other details are described below:

CWSRF 1438143: To partially fund the construction of a new wastewater treatment facility. The loan is to be repaid solely from the net revenues from the operation of only the Wastewater subfund, which is a part of the Joint Utility System Fund. On January 30, 2018 the County Council approved a transfer of \$2,500,000 from the Gas Fund to the Wastewater Fund. These funds were subsequently used to make a one-time principal payment to CWSRF 1438143 on February 8, 2018.

WTB 63: To construct a water line to transfer treated effluent water to County parks and ball fields. The loan is to be repaid from existing Utility system revenues. The agreement included a grant in the amount of \$585,720.

PP 1898: Effective October 6, 2017, this loan was paid in full and refinanced with proceeds from new loan PP 3732.

PP 3732: To construct the Los Alamos County Eco Station and repay loan # PP-1898. The loan is to be repaid from Municipal Environmental Services Gross Receipts Tax revenues.

WTB 89: To finance the costs of Phase II of the water conservation, treatment and reuse infrastructure project. The loan is to be repaid from existing Utility water system revenues. The agreement included a grant in the amount of \$319,648.

ARRA CWSRF 09: To finance the costs of Phase II of the effluent reuse infrastructure project. The loan is to be repaid from existing Utility water system revenues. The agreement included a grant in the amount of \$150,000.

WTB 156: To finance the costs of Phase II of the water conservation, treatment, and reuse infrastructure project. The loan is to be repaid from existing Utility water system revenues. The agreement included a grant in the amount of \$590,000.

WTB 157: To finance the costs of environmental studies for a proposed collector well for water from the San Juan/Chama Diversion Project. The loan is to be repaid from existing Utility water system revenues. The agreement included a grant in the amount of \$200,000.

WTB 220: To finance the costs of the project to upgrade public safety at the Los Alamos Canyon Dam. The loan is to be repaid from existing Utility water system revenues. The agreement included a grant in the amount of \$900,000.

## DEBT SUMMARY

**WTB 221:** To finance the costs of the water conservation treatment recycling or reuse project at the Los Alamos Canyon Reservoir. The loan is to be repaid from existing Utility water system revenues. The agreement included a grant in the amount of \$210,000.

**WTB 318:** To finance the total costs incurred for the Group 12 water tank rehabilitation project located on Arizona Avenue. The loan is to be repaid from existing Utility water system revenues. The agreement included a grant in the amount of \$843,600.

**WTB 340:** To finance the total costs incurred for the design and construction to replace the wastewater treatment plant pipeline from the Bayo Booster Station in Bayo Canyon to North Mesa.

Loan terms and repayment schedules as of June 30, 2018 are shown below.

	New Mexico Environment Department	New Mexico Water Trust Board and New Mexico Finance Authority	New Mexico Finance Authority	New Mexico Water Trust Board and New Mexico Finance Authority	New Mexico Environment Department Construction Programs Bureau	ARRA CWSRF 09	New Mexico Water Trust Board and New Mexico Finance Authority	New Mexico Water Trust Board and New Mexico Finance Authority	New Mexico Water Trust Board and New Mexico Finance Authority	New Mexico Water Trust Board and New Mexico Finance Authority	New Mexico Water Trust Board and New Mexico Finance Authority	New Mexico Water Trust Board and New Mexico Finance Authority	Totals
Loan Number	CWSRF 1438143	WTB 63	PP 3732	WTB 89			WTB 156	WTB 157	WTB 220	WTB 221	WTB 318	WTB 340	
Date of agreement	Dec 2005	Apr 2007	May 2018	Nov 2008	Dec 2009	Jul 2010 (a)	Jul 2010 (b)	Nov 2011	Jan 2013	Jun-15		Mar-15	
Beginning principal	14,355,105	65,080	4,331,349	79,912	234,812	147,500	50,000	600,000	140,000	562,400		182,000	
Term of agreement, in years	20	20	17	20	20	20	20	20	20	20		20	
Interest rate	2.02%	-	2.57%	-	2.56%	-	-	-	-	-		-	
Administrative fee	-	0.25%	-	0.25%	0.44%	0.25%	0.25%	0.25%	0.25%	0.25%		0.25%	
Payable in year ending 6/30/2019:													
Principal	601,089	3,267	234,583	4,087	10,747	7,347	2,490	30,694	6,938	27,785		9,331	938,358
Interest and/or admin fee	166,951	74	92,402	103	5,036	223	76	1,012	247	1,205		405	267,734
Total	768,040	3,341	326,985	4,190	15,783	7,570	2,566	31,706	7,185	28,990		9,736	1,206,092
Payable in year ending 6/30/2020:													
Principal	615,365	3,276	236,694	4,097	11,070	7,365	2,497	30,769	6,956	27,854		9,354	955,297
Interest and/or admin fee	152,675	66	90,291	93	4,713	205	70	936	229	1,135		381	250,794
Total	768,040	3,342	326,985	4,190	15,783	7,570	2,567	31,705	7,185	28,989		9,735	1,206,091
Payable in year ending 6/30/2021:													
Principal	629,980	3,284	239,061	4,107	11,402	7,383	2,503	30,843	6,973	27,924		9,377	972,837
Interest and/or admin fee	138,060	58	87,924	83	4,381	187	63	859	212	1,066		358	233,251
Total	768,040	3,342	326,985	4,190	15,783	7,570	2,566	31,702	7,185	28,990		9,735	1,206,088
Payable in year ending 6/30/2022:													
Principal	644,942	3,292	241,715	4,117	11,744	7,402	2,509	30,918	6,991	27,994		9,401	991,025
Interest and/or admin fee	123,098	50	85,270	73	4,039	168	57	781	194	996		334	215,060
Total	768,040	3,342	326,985	4,190	15,783	7,570	2,566	31,699	7,185	28,990		9,735	1,206,085
Payable in year ending 6/30/2023:													
Principal	660,260	3,300	244,664	4,128	12,096	7,420	2,515	30,993	7,008	28,064		9,424	1,009,872
Interest and/or admin fee	107,781	41	82,321	62	3,687	150	51	704	177	926		311	196,211
Total	768,040	3,341	326,985	4,190	15,783	7,570	2,566	31,697	7,185	28,990		9,735	1,206,083
Payable in five years ending 6/30/2028:													
Principal	3,544,098	13,284	1,285,252	20,794	66,148	37,382	12,672	156,101	35,304	141,374		47,477	5,359,886
Interest and/or admin fee	296,103	83	349,673	157	12,767	470	159	2,355	622	3,573		1,200	667,162
Total	3,840,200	13,367	1,634,925	20,951	78,915	37,852	12,831	158,456	35,926	144,947		48,677	6,027,048
Payable in five years ending 6/30/2033:													
Principal	333,770	-	1,447,718	-	44,644	15,084	5,113	94,571	28,562	143,149		48,075	2,160,686
Interest and/or admin fee	7,927	-	187,208	-	2,705	57	19	473	179	1,797		604	200,969
Total	341,697	-	1,634,926	-	47,349	15,141	5,132	95,044	28,741	144,946		48,679	2,361,655
Payable in five years ending 6/30/2035:													
Principal	-	-	316,662	-	-	-	-	-	-	57,762		19,398	393,822
Interest and/or admin fee	-	-	10,323	-	-	-	-	-	-	217		73	10,613
Total	-	-	326,985	-	-	-	-	-	-	57,979		19,471	404,435
<b>Total payable</b>													
Principal	<b>7,029,504</b>	<b>29,703</b>	<b>4,246,349</b>	<b>41,330</b>	<b>167,851</b>	<b>89,383</b>	<b>30,299</b>	<b>404,889</b>	<b>98,732</b>	<b>481,906</b>		<b>161,837</b>	<b>12,781,783</b>
Interest and/or admin fee	<b>992,594</b>	<b>372</b>	<b>985,412</b>	<b>571</b>	<b>37,328</b>	<b>1,460</b>	<b>495</b>	<b>7,120</b>	<b>1,860</b>	<b>10,915</b>		<b>3,666</b>	<b>2,041,793</b>
<b>Total</b>	<b>8,022,098</b>	<b>30,075</b>	<b>5,231,761</b>	<b>41,901</b>	<b>205,179</b>	<b>90,843</b>	<b>30,794</b>	<b>412,009</b>	<b>100,592</b>	<b>492,821</b>		<b>165,503</b>	<b>14,823,576</b>

**GENERAL FUND REVENUE DETAIL**

	<b>FY2017 Actuals</b>	<b>FY2018 Actuals</b>	<b>FY2019 Adopted Budget</b>	<b>FY2019 Projected Budget</b>	<b>FY2020 Adopted Budget</b>	<b>\$ Variance FY2020 vs FY 2019</b>	<b>% Variance FY2020 vs FY 2019</b>
<b>REVENUES</b>							
GROSS RECEIPTS TAXES	38,504,730	41,762,166	40,988,000	48,999,000	50,458,000	9,470,000	23.1%
PROPERTY TAXES	7,020,492	7,183,982	7,142,776	7,200,000	7,507,880	365,104	5.1%
INTERDEPARTMENTAL CHARGES	7,190,007	7,224,440	6,994,640	6,994,640	7,612,336	617,696	8.8%
USER CHARGES	2,302,479	2,270,408	2,260,970	2,290,000	2,290,000	29,030	1.3%
INVESTMENT INCOME (LOSS)	895,004	792,691	1,471,576	1,621,000	1,865,000	393,424	26.7%
GRANTS	1,694,416	1,176,013	926,049	1,624,980	673,000	(253,049)	-27.3%
OTHER	1,280,605	1,180,634	1,361,314	1,240,000	1,240,000	(121,314)	-8.9%
<b>TOTAL REVENUES</b>	<b>58,887,734</b>	<b>61,590,333</b>	<b>61,145,325</b>	<b>69,969,620</b>	<b>71,646,216</b>	<b>10,500,891</b>	<b>17.2%</b>
<b>GROSS RECEIPTS TAXES</b>							
GROSS REC TAX-MUNICIPAL-PRIOR	12,912,414	14,005,188	13,749,000	17,096,000	17,704,000	3,955,000	28.8%
GROSS REC TAX-MUNICIPAL	3,176,855	3,445,995	3,382,000	3,382,000	3,382,000	-	0.0%
GROSS REC TAX-MUNI INFRASTRUCT	1,588,792	1,723,007	1,691,000	2,022,000	2,082,000	391,000	23.1%
GROSS REC -COUNTY 3RD PLEDGED	1,588,792	1,723,007	1,691,000	2,022,000	2,082,000	391,000	23.1%
GROSS REC TAX-COUNTY	1,588,792	1,723,007	1,691,000	2,022,000	2,082,000	391,000	23.1%
GROSS REC TAX-CO. CORRECTIONAL	1,588,792	1,723,007	1,691,000	2,022,000	2,082,000	391,000	23.1%
ST SHARED-GROSS REC TAX	16,060,293	17,418,955	17,093,000	20,433,000	21,044,000	3,951,000	23.1%
<b>Total Gross Receipts Taxes</b>	<b>38,504,730</b>	<b>41,762,166</b>	<b>40,988,000</b>	<b>48,999,000</b>	<b>50,458,000</b>	<b>9,470,000</b>	<b>23.1%</b>
<b>PROPERTY TAXES</b>							
PROP TAXES-RESIDENTIAL	5,753,554	5,861,165	5,893,769	5,950,994	6,148,206	254,437	4.3%
PROP TAXES-NONRESIDENTIAL	1,266,938	1,322,817	1,249,006	1,249,006	1,359,674	110,668	8.9%
<b>Total Property Taxes</b>	<b>7,020,492</b>	<b>7,183,982</b>	<b>7,142,776</b>	<b>7,200,000</b>	<b>7,507,880</b>	<b>365,104</b>	<b>5.1%</b>
<b>INTERDEPARTMENTAL CHARGES</b>							
IDC CHARGES-GENERAL COUNTY	1,564,560	1,544,208	1,419,160	1,419,160	1,388,653	(30,507)	-2.1%
IDC CHARGES-REFUSE	296,520	269,168	269,168	269,168	300,330	31,162	11.6%
IDC CHARGES-UTILITIES	1,802,166	1,892,738	1,734,801	1,734,801	1,997,664	262,863	15.2%
IDC CHARGES-FIRE	635,066	648,787	624,048	624,048	635,830	11,782	1.9%
IDC-INDIRECT O/H-FIRE CONTRACT	2,891,695	2,869,539	2,947,463	2,947,463	3,289,859	342,396	11.6%
<b>IDC-Interdepartmental Charges</b>	<b>7,190,007</b>	<b>7,224,440</b>	<b>6,994,640</b>	<b>6,994,640</b>	<b>7,612,336</b>	<b>617,696</b>	<b>8.8%</b>
<b>USER CHARGES</b>							
ALCOHOLIC BEVERAGE LICENSES	7,599	5,950	5,700	5,700	5,700	-	0.0%
BUSINESS LICENSE FEES	39,532	40,015	41,000	41,000	41,000	-	0.0%
ANIMAL LICENSES	512	474	200	200	200	-	0.0%
BUILDING PERMITS	225,904	238,100	200,000	229,030	229,030	29,030	14.5%
MARRIAGE LICENSES	1,970	880	1,000	1,000	1,000	-	0.0%
LEMON LOT PERMITS	6,900	7,450	5,500	5,500	5,500	-	0.0%
OTHER NONBUS LICENSES/PERMITS	-	-	5,000	5,000	5,000	-	0.0%
<b>Licenses and Permits</b>	<b>282,417</b>	<b>292,869</b>	<b>258,400</b>	<b>287,430</b>	<b>287,430</b>	<b>29,030</b>	<b>11.2%</b>
FINES-POLICE	72,289	71,577	67,000	67,000	67,000	-	0.0%
CORRECTION FEES-MAGISTRATE CT	23,391	11,325	23,000	23,000	23,000	-	0.0%
CORRECTION FEES-MUNICIPAL CT	29,975	28,701	26,000	26,000	26,000	-	0.0%
COURT FACILITIES FEE	14,833	14,302	12,000	12,000	12,000	-	0.0%
FIELD SOBRIETY TRAINING FEES	500	450	300	300	300	-	0.0%
MUNI CT. ELECTRONIC MONITORING	4,786	4,634	4,700	4,700	4,700	-	0.0%
MUNI CT. DRUG TESTING FEE	900	1,147	1,700	1,700	1,700	-	0.0%
TRAFFIC SAFETY FEE-LAC	6,530	6,209	5,500	5,500	5,500	-	0.0%
MUNI COURT-DWI PROBATION FEE	1,600	160	1,800	1,800	1,800	-	0.0%
PROBATION FEES	3,690	9,982	1,900	1,900	1,900	-	0.0%
COMMUNITY SERVICE FEE	10,553	9,965	9,000	9,000	9,000	-	0.0%
ALTERNATIVE SENTENCING FEE	20,730	20,091	19,000	19,000	19,000	-	0.0%
MISC COURT FEES OTHER	839	2,424	2,500	2,500	2,500	-	0.0%
DEPOSIT/BOND FORFEITURES	2,051	-	1,000	1,000	1,000	-	0.0%
MAGISTRATE DWI PROBATION FEES	5,305	2,155	5,400	5,400	5,400	-	0.0%
MAGISTRATE DWI COMMUNITY FEES	120	30	-	-	-	-	0.0%
MAGISTRATE PROBATION FEES	4,728	2,727	3,600	3,600	3,600	-	0.0%
MAGISTRATE COMMUNITY SERV FEES	330	90	250	250	250	-	0.0%
MAGISTRATE ELECTRONIC MONITOR	1,942	1,488	3,000	3,000	3,000	-	0.0%
MAGISTRATE DRUG TESTING FEE	1,425	153	2,500	2,500	2,500	-	0.0%
<b>Fines and Forfeits</b>	<b>206,517</b>	<b>187,610</b>	<b>190,150</b>	<b>190,150</b>	<b>190,150</b>	<b>-</b>	<b>0.0%</b>

**GENERAL FUND REVENUE DETAIL**

	<b>FY2017 Actuals</b>	<b>FY2018 Actuals</b>	<b>FY2019 Adopted Budget</b>	<b>FY2019 Projected Budget</b>	<b>FY2020 Adopted Budget</b>	<b>\$ Variance FY2020 vs FY 2019</b>	<b>% Variance FY2020 vs FY 2019</b>
PROBATE COURT FEES	948	1,419	900	900	900	-	0.0%
CANDIDATE FILING FEES	650	1,050	620	620	620	-	0.0%
RECORDING FEES	63,049	86,255	55,600	55,600	55,600	-	0.0%
PLANNING FEES	9,071	18,725	7,000	7,000	7,000	-	0.0%
PLAN REVIEW FEES	59,083	55,601	33,000	33,000	33,000	-	0.0%
DUPLICATING/PRINTING SERVICES	1,715	2,476	1,000	1,000	1,000	-	0.0%
SALE OF DOCUMENTS/PUBLICATIONS	45,275	44,165	44,300	44,300	44,300	-	0.0%
SALES OF FOOD	7,071	17,093	10,000	10,000	10,000	-	0.0%
SALES OF MERCHANDISE	67,214	70,820	73,000	73,000	73,000	-	0.0%
OTHER CHARGES FOR SERVICES	28,024	16,009	23,000	23,000	23,000	-	0.0%
<b>Chgs Svcs-General</b>	<b>282,100</b>	<b>313,613</b>	<b>248,420</b>	<b>248,420</b>	<b>248,420</b>	-	0.0%
CIVIL SERVICE FEES	3,400	3,843	4,200	4,200	4,200	-	0.0%
FINGERPRINTING FEES	1,596	2,333	1,100	1,100	1,100	-	0.0%
PRISONER HOUSING REIMBURSEMENT	420	-	4,000	4,000	4,000	-	0.0%
SPECIAL SERVICES-POLICE	23,757	24,697	16,500	16,500	16,500	-	0.0%
<b>Chgs Svcs-Public Safety</b>	<b>29,173</b>	<b>30,873</b>	<b>25,800</b>	<b>25,800</b>	<b>25,800</b>	-	0.0%
MISC SALES/SERVICES	820	775	850	850	850	-	0.0%
<b>REVENUES</b>	<b>820</b>	<b>775</b>	<b>850</b>	<b>850</b>	<b>850</b>	-	0.0%
CEMETERY EQUIPMENT RENTALS	150	350	150	150	150	-	0.0%
CEMETERY LINERS	27,209	20,784	28,000	28,000	28,000	-	0.0%
CEMETERY OPENINGS	-	-	-	-	-	-	0.0%
SALES-CEMETERY LOTS (40%)	24,392	17,336	22,000	22,000	22,000	-	0.0%
SALES-CEMETERY LOTS (60%)	36,588	26,004	33,000	33,000	33,000	-	0.0%
ANIMAL SHELTER FEES	7,489	5,601	5,500	5,500	5,500	-	0.0%
<b>Chgs Svcs-Environment</b>	<b>95,828</b>	<b>70,075</b>	<b>88,650</b>	<b>88,650</b>	<b>88,650</b>	-	0.0%
DAILY FEES/PASSES	207,742	190,695	232,200	232,200	232,200	-	0.0%
ANNUAL PASSES	180,668	180,506	162,900	162,900	162,900	-	0.0%
THREE-MONTH PASSES	34,895	33,201	38,800	38,800	38,800	-	0.0%
MONTHLY PASSES	228	-	20,000	20,000	20,000	-	0.0%
PUNCH PASSES	83,834	71,576	83,000	83,000	83,000	-	0.0%
RECREATION FEES-CLASSES	136,523	125,526	159,300	159,300	159,300	-	0.0%
SPECIAL CULT/REC FEES	30,929	36,034	20,350	20,350	20,350	-	0.0%
<b>Chgs Svcs-Culture/Recreation</b>	<b>674,820</b>	<b>637,539</b>	<b>716,550</b>	<b>716,550</b>	<b>716,550</b>	-	0.0%
BUILDING RENTALS	162,413	137,639	136,500	136,500	136,500	-	0.0%
LAND RENTALS	434,780	454,956	446,150	446,150	446,150	-	0.0%
RECREATION FACILITY RENTALS	133,611	144,459	149,500	149,500	149,500	-	0.0%
<b>Rentals/Concessions-Outside</b>	<b>730,804</b>	<b>737,054</b>	<b>732,150</b>	<b>732,150</b>	<b>732,150</b>	-	0.0%
<b>TOTAL USER CHARGES</b>	<b>2,302,479</b>	<b>2,270,408</b>	<b>2,260,970</b>	<b>2,290,000</b>	<b>2,290,000</b>	29,030	1.3%
<b>INVESTMENT INCOME</b>							
INTEREST INCOME-INVESTMENTS	2,976,273	2,394,612	1,471,576	1,621,000	1,865,000	393,424	26.7%
INTEREST INCOME-RES ASSETS	128,311	91,882	-	-	-	-	0.0%
INTEREST INCOME-PRORATED	(1,782,568)	(1,413,990)	-	-	-	-	0.0%
GAIN(LOSS)-INVEST ADJUST TO FV	(427,012)	(279,812)	-	-	-	-	0.0%
<b>Investment Income</b>	<b>895,004</b>	<b>792,691</b>	<b>1,471,576</b>	<b>1,621,000</b>	<b>1,865,000</b>	393,424	26.7%
<b>GRANTS</b>							
FEDERAL DIRECT-OTHER	281,577	1,942	-	1,880	-	-	0.0%
FEDERAL INDIRECT-OTHER	281,433	282,546	218,049	480,467	-	(218,049)	-100.0%
FEDERAL SH REV-FOREST RESERVE	1,609	4,506	-	-	-	-	0.0%
FEDERAL IN LIEU TAXES (PILT)	88,768	93,625	90,000	90,000	95,000	5,000	5.6%
FEDERAL IN LIEU TAX -DOE/NNSA	468,399	244,183	250,000	250,000	245,000	(5,000)	-2.0%
<b>Intergov't Revenue-Federal</b>	<b>1,121,786</b>	<b>626,802</b>	<b>558,049</b>	<b>822,347</b>	<b>340,000</b>	(218,049)	-39.1%
STATE-LIBRARY OPERATIONS	11,599	11,397	-	11,265	-	-	0.0%
STATE-G.O. BOND DISTRIBUTION	-	27,456	-	26,943	-	-	0.0%
STATE GRANT-E911	128,914	140,782	-	-	-	-	0.0%
STATE GRANTS-OTHER	261,336	185,713	196,000	588,425	155,000	(41,000)	-20.9%
ST SHARED-SMALL COUNTY ASSIST.	152,252	172,000	172,000	176,000	178,000	6,000	3.5%
STATE SHARED REVENUES-OTHER	18,529	11,863	-	-	-	-	0.0%
<b>Intergov't Revenue-Federal</b>	<b>572,630</b>	<b>549,211</b>	<b>368,000</b>	<b>802,633</b>	<b>333,000</b>	(35,000)	-9.5%
<b>TOTAL GRANT REVENUE</b>	<b>1,694,416</b>	<b>1,176,013</b>	<b>926,049</b>	<b>1,624,980</b>	<b>673,000</b>	(253,049)	-27.3%



**GENERAL FUND REVENUE DETAIL**

	<b>FY2017 Actuals</b>	<b>FY2018 Actuals</b>	<b>FY2019 Adopted Budget</b>	<b>FY2019 Projected Budget</b>	<b>FY2020 Adopted Budget</b>	<b>\$ Variance FY2020 vs FY 2019</b>	<b>% Variance FY2020 vs FY 2019</b>
<b>OTHER REVENUE</b>							
IN LIEU TAX-ELECTRIC UTILITY	321,900	311,826	304,635	304,635	304,635	-	0.0%
IN LIEU TAX-GAS UTILITY	97,875	103,080	107,585	99,166	99,166	(8,419)	-7.8%
FRANCHISE TAX-CABLE TV	123,816	119,510	120,000	120,000	120,000	-	0.0%
FRANCHISE TAX-TELEPHONE	37,681	51,332	25,000	25,000	25,000	-	0.0%
FRANCHISE TAX-ELECTRIC UTILITY	297,050	241,046	284,062	275,000	275,000	(9,062)	-3.2%
FRANCHISE TAX-GAS UTILITY	107,486	80,107	108,833	95,000	95,000	(13,833)	-12.7%
PROPERTY TAXES-INTEREST	29,657	31,963	30,000	30,000	30,000	-	0.0%
PROPERTY TAXES-PENALTY	19,787	18,619	20,000	20,000	20,000	-	0.0%
OTHER TAXES-LICENSES-PENALTY	27	27	-	-	-	-	0.0%
<b>Taxes</b>	<b>1,035,279</b>	<b>957,510</b>	<b>1,000,115</b>	<b>968,801</b>	<b>968,801</b>	<b>(31,314)</b>	<b>-3.1%</b>
INTERFUND LOAN INTEREST	-	-	-	-	-	-	0.0%
<b>Interfund Misc Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
LACEPP PENSION FORFEITURES	53,404	81,749	170,000	80,000	80,000	(90,000)	-52.9%
<b>Insurance/Pension Forfeitures</b>	<b>53,404</b>	<b>81,749</b>	<b>170,000</b>	<b>80,000</b>	<b>80,000</b>	<b>(90,000)</b>	<b>-52.9%</b>
DONATIONS	60,200	54,279	50,000	50,000	50,000	-	0.0%
<b>Donations</b>	<b>60,200</b>	<b>54,279</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>0.0%</b>
OTHER JUDGMENTS/SETTLEMENTS	540	220	700	700	700	-	0.0%
DISCOUNTS TAKEN	313	267	500	500	500	-	0.0%
CASH OVER (SHORT)	(117)	2	-	-	-	-	0.0%
INTEREST-DELINQUENT ACCTS	5,208	2,474	-	-	-	-	0.0%
JURY DUTY/WITNESS FEE REIMB	1,816	259	-	-	-	-	0.0%
NSF CHECK FEES	-	134	-	-	-	-	0.0%
MISCELLANEOUS REVENUES-OTHER	123,962	83,740	140,000	140,000	140,000	-	0.0%
<b>Miscellaneous Revenues</b>	<b>131,722</b>	<b>87,096</b>	<b>141,200</b>	<b>141,200</b>	<b>141,200</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL OTHER REVENUE</b>	<b>1,280,605</b>	<b>1,180,634</b>	<b>1,361,314</b>	<b>1,240,000</b>	<b>1,240,000</b>	<b>(121,314)</b>	<b>-8.9%</b>
<b>TOTAL REVENUE</b>	<b>58,887,734</b>	<b>61,590,333</b>	<b>61,145,325</b>	<b>69,969,620</b>	<b>71,646,216</b>	<b>10,500,891</b>	<b>17.2%</b>

## LARGEST EMPLOYERS

<u>EMPLOYER</u>	<u>TYPE OF BUSINESS</u>	<u>NUMBER OF EMPLOYEES [a][b]</u>
Los Alamos National Laboratory	Research and Development	10,954
Los Alamos Public Schools	Education	678
Los Alamos County	Government	677
Centerra-Los Alamos	Security	268
Los Alamos Medical Center	Medical Services	252
Los Alamos National Bank	Banking	97

**Sources:** Individual Employers, New Mexico Department of Workforce Solutions

[a] As of June 30, 2018

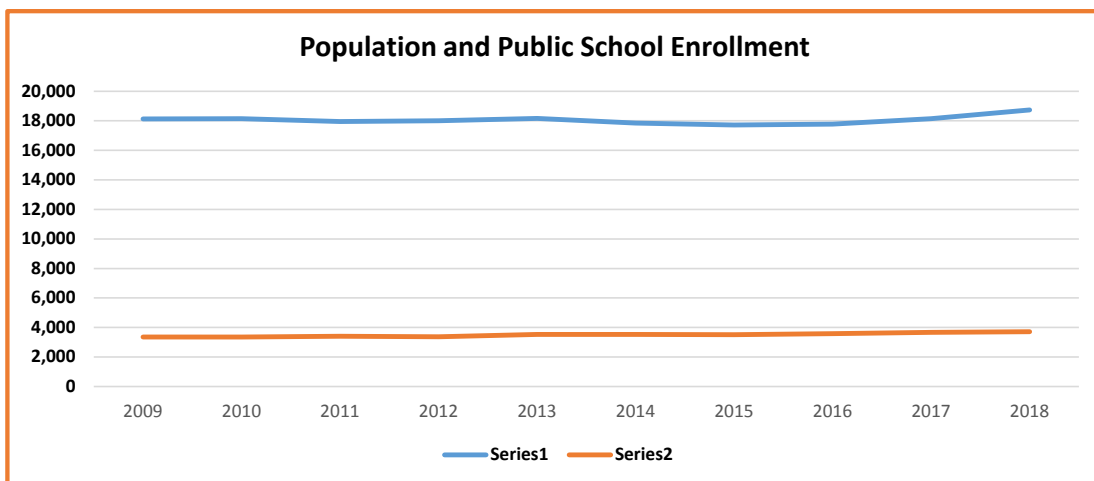
[b] For rankings, number of employees who work in the County is not limited to those who also live in the County.

## OTHER DEMOGRAPHIC STATISTICS LAST TEN FISCAL YEARS

FISCAL YEAR	POPULATION (a)	PUBLIC SCHOOL ENROLLMENT (b) (Grades K through 12)
2009	18,130	3,355
2010	18,150	3,362
2011	17,950	3,410
2012	18,012	3,375
2013	18,168	3,528
2014	17,848	3,524
2015	17,718	3,505
2016	17,785	3,578
2017	18,147	3,666
2018	18,738	3,714

**Sources:**

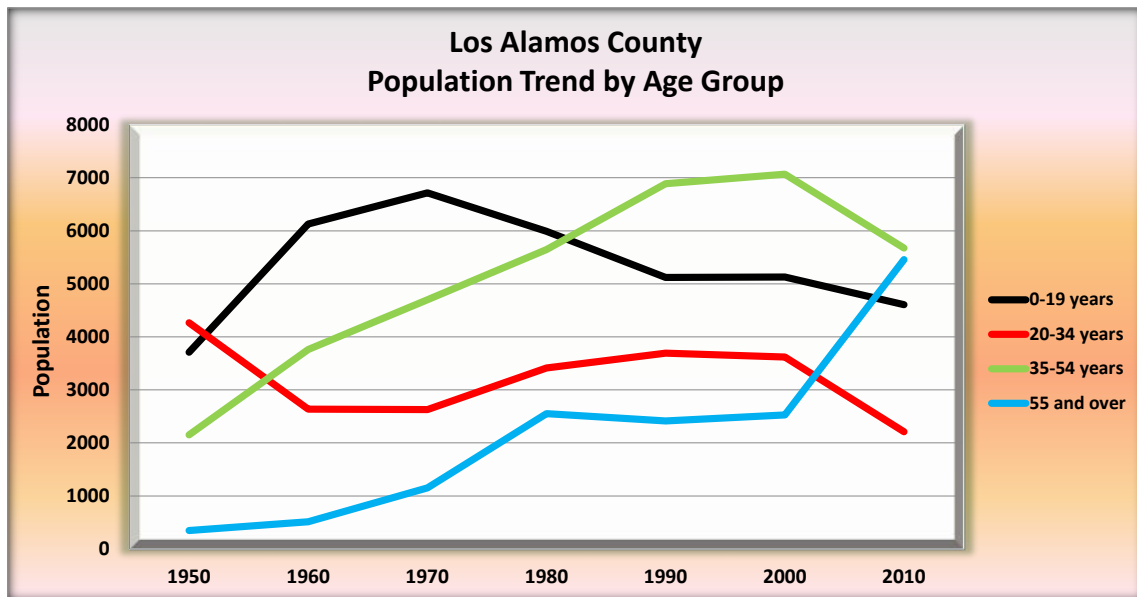
Population estimates are from the University of New Mexico Bureau of Business and Economic Research website. School Enrollment is from the New Mexico Public Education Department website.



**POPULATION BY AGE BRACKET, COUNTS AND PERCENTAGES**

AGE BRACKET	1960		1970		1980		1990		2000		2010	
	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%
0-4 years	1,901	14.6%	1,302	8.6%	1,115	6.3%	1,132	6.2%	1,021	5.6%	960	5.3%
5-19 years	4,226	32.4%	5,414	35.6%	4,874	27.7%	3,930	21.7%	4,050	22.1%	3,648	20.3%
20-24 years	375	2.9%	567	3.7%	805	4.6%	566	3.1%	463	2.5%	498	2.8%
25-34 years	2,260	17.3%	2,061	13.6%	2,608	14.8%	2,551	14.1%	1,864	10.2%	1,713	9.5%
35-44 years	2,653	20.3%	2,432	16.0%	3,155	17.9%	3,279	18.1%	3,217	17.5%	2,327	13.0%
45-54 years	1,107	8.5%	2,269	14.9%	2,491	14.2%	3,021	16.7%	3,226	17.6%	3,347	18.6%
55-64 years	373	2.9%	839	5.5%	1,829	10.4%	1,968	10.9%	2,282	12.4%	2,771	15.4%
65 and over	142	1.1%	314	2.1%	722	4.1%	1,668	9.2%	2,220	12.1%	2,686	15.0%
Totals	13,037		15,198		17,599		18,115		18,343		17,950	

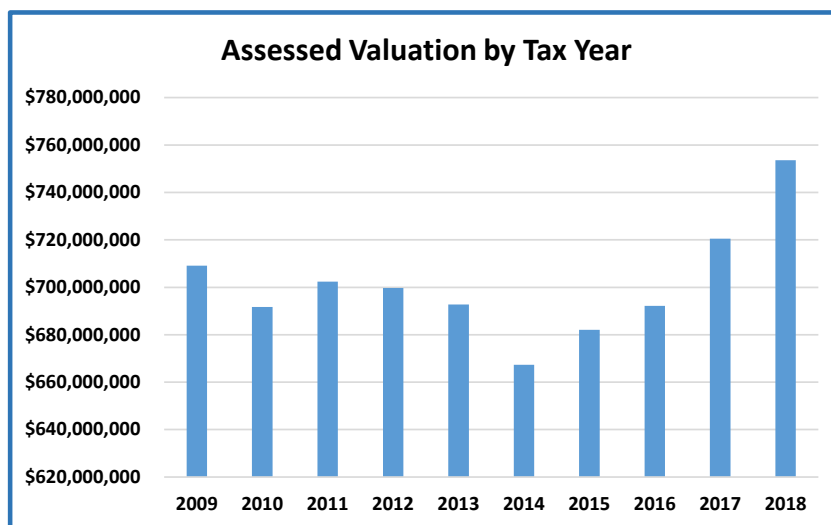
SOURCE: U.S. Census Bureau



## ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY LAST TEN TAX YEARS

TAX YEAR 2)	ASSESSED VALUE 1)				TOTAL NET VALUATION
	REAL PROPERTY	PERSONAL PROPERTY 3)	CENTRALLY ASSESSED PROPERTY 4)	EXEMPTIONS	
2009	700,878,040	10,531,960	5,973,100	(8,291,310)	709,091,790
2010	682,140,660	10,955,750	7,027,020	(8,405,180)	691,718,250
2011	692,219,200	11,563,780	7,300,910	(8,732,840)	702,351,050
2012	693,444,690	9,321,500	6,051,950	(9,111,190)	699,706,950
2013	687,495,870	8,850,630	5,478,780	(9,042,360)	692,782,920
2014	661,177,270	9,403,680	5,601,990	(8,884,910)	667,298,030
2015	675,527,010	9,742,600	5,762,060	(8,944,770)	682,086,900
2016	685,091,450	9,612,180	6,165,250	(8,743,650)	692,125,230
2017	713,745,340	9,636,160	6,048,100	(8,960,460)	720,469,140
2018	747,963,370	9,892,020	4,787,970	(9,018,040)	753,625,320

- 1) Assessed valuation is one third of estimated actual value for all ten years.
- 2) Tax year refers to corresponding fiscal year (i.e., the 2014 tax year
- 3) Includes mobile homes and livestock.
- 4) Assessed value of communications, pipeline and gas, public utility, airline, mineral, and certain construction property within the County is determined by the New Mexico State Property Tax Department. A breakdown of real and personal property is not available.



**PROPERTY VALUE, NEW CONSTRUCTION, AND BANK DEPOSITS  
LAST TEN YEARS**

CALENDAR YEAR	TOTAL ASSESSED PROPERTY VALUE	COMMERCIAL CONSTRUCTION		RESIDENTIAL CONSTRUCTION		FISCAL YEAR	COMMERCIAL BANK DEPOSITS
		NUMBER OF PERMITS	MARKET VALUE	NUMBER OF PERMITS	MARKET VALUE		
2009	709,091,790	27	10,711,648	67	3,571,946	2009	822,117,000
2010	727,027,890	30	9,975,763	78	4,002,397	2010	913,535,000
2011	700,038,583	16	2,003,535	80	4,588,078	2011	960,644,000
2012	708,818,140	63	12,563,421	515	7,427,533	2012	908,691,000
2013	701,825,280	46	12,100,048	635	9,063,744	2013	850,364,000
2014	676,200,600	55	17,889,501	637	9,860,525	2014	873,518,000
2015	682,086,900	97	3,704,847	592	8,052,497	2015	802,879,000
2016	692,125,230	92	3,754,837	570	9,923,000	2016	793,142,000
2017	720,469,140	85	4,163,933	666	14,659,752	2017	823,023,000
2018	753,625,320	95	4,034,456	697	12,515,553	2018	787,130,000

## TEN PRINCIPAL PROPERTY TAX PAYERS

TAXPAYER	TYPE OF BUSINESS	2018 ASSESSED VALUATION	PERCENTAGE OF TOTAL ASSESSED VALUATION
PHC-LOS Alamos Inc.	Medical Services	\$ 9,761,090	1.35%
Central Park Square LLC	Real Estate	6,384,180	0.89%
TOPVALCO, Inc.	Food & Drug	5,641,750	0.78%
Los Alamos Commerce and Development	Real Estate	4,468,940	0.62%
Los Alamos National Bank	Banking	3,570,500	0.50%
Oppenheimer Place Condo Assoc Inc	Real Estate	3,515,890	0.49%
Qwest Corp.( Century Link)	Telephone Utility	3,264,970	0.45%
Canyon Village Housing Solutions LLC	Apartments	2,802,770	0.39%
Smiths Food & Drug Center Inc	Food & Drug	2,202,820	0.31%
NMC Holdings LLC	Scientific Research	2,177,450	0.30%
<b>Total assessed valuation of ten principal taxpayers</b>		43,790,360	6.08%
<b>Total assessed valuation of other taxpayers</b>		<u>676,678,780</u>	<u>93.92%</u>
<b>Total 2018 assessed valuation</b>		<u>\$ 720,469,140</u>	<u>100.00%</u>

**Department of Public Utilities  
Budget Package  
Presented to Board of Public Utilities**

**Note: Information for the Schedule of Funds  
is located in the 10-Year Financial Forecasts**

**L**  **S** **A** **L** **A** **M**  **S**  
where discoveries are made



Los Alamos County Utilities Department  
Fiscal Year 2020 Budgets  
Summary Of Expenditure Budget

	FY 2019 Adopted	FY 2020 Proposed	FY 2020 Proposed Adjusted for March 19, 2019 Council Action	FY2020 Adopted
Electric Production	39,108,336	40,373,670	40,437,440	<b>40,482,804</b>
Electric Distribution	14,284,001	13,091,609	13,135,889	<b>13,207,141</b>
Less Interdivision Electric Sales	(7,381,676)	(6,017,156)	(6,017,156)	<b>(6,025,028)</b>
<b>Total Electric Fund</b>	<b>\$ 46,010,661</b>	<b>\$ 47,448,123</b>	<b>\$ 47,556,173</b>	<b>\$ 47,664,916</b>
Gas	\$ 4,556,908	\$ 4,251,106	\$ 4,278,539	<b>\$ 4,322,694</b>
Water Production	6,616,951	5,475,048	5,520,759	<b>5,559,044</b>
Water Distribution	5,185,937	5,221,179	5,236,006	<b>5,254,339</b>
Less Interdivision Water Sales	(2,829,409)	(2,985,026)	(2,985,026)	<b>(2,985,026)</b>
<b>Total Water Fund</b>	<b>\$ 8,973,480</b>	<b>\$ 7,711,201</b>	<b>\$ 7,771,739</b>	<b>\$ 7,828,357</b>
Wastewater	\$ 6,015,412	\$ 4,517,480	\$ 4,554,928	<b>\$ 4,609,805</b>
<b>Total Expenditure Budget</b>	<b>\$ 65,556,460</b>	<b>\$ 63,927,910</b>	<b>\$ 64,161,379</b>	<b>\$ 64,425,773</b>
				<b>(610,735)</b>
				<b>(279,133)</b>
			<b>Adopted Expenditure Budget</b>	<b>\$ 63,535,904</b>

Los Alamos County Utilities Department  
 Fiscal Year 2020 Budgets  
 Summary Of Expenditure Budget

	FY 2018 Actual	FY 2019 Adopted	FY 2019 Projected	FY 2020 Proposed
Electric Production	35,092,654	39,108,336	40,661,012	40,373,670
Electric Distribution	12,957,522	14,284,001	16,804,282	13,091,609
Less Interdivision Electric Sales	(5,865,876)	(7,381,676)	(7,381,676)	(6,017,156)
<b>Total Electric Fund</b>	<b>\$ 42,184,300</b>	<b>\$ 46,010,661</b>	<b>\$ 50,083,617</b>	<b>\$ 47,448,123</b>
Gas	\$ 3,876,097	\$ 4,556,908	\$ 6,715,188	\$ 4,251,106
Water Production	5,436,210	6,616,951	11,984,256	5,475,048
Water Distribution	4,880,407	5,185,937	7,067,439	5,221,179
Less Interdivision Water Sales	(3,218,051)	(2,829,409)	(2,829,409)	(2,985,026)
<b>Total Water Fund</b>	<b>\$ 7,098,566</b>	<b>\$ 8,973,480</b>	<b>\$ 16,222,286</b>	<b>\$ 7,711,201</b>
Wastewater	\$ 6,801,910	\$ 6,015,412	\$ 6,848,974	\$ 4,517,480
<b>Total Expenditure Budget</b>	<b>\$ 59,960,873</b>	<b>\$ 65,556,460</b>	<b>\$ 79,870,066</b>	<b>\$ 63,927,910</b>

Los Alamos County Utilities Department  
Fiscal Year 2020 Budgets  
Summary of Expenditure Budget -- **ELECTRIC PRODUCTION**

	FY 2018 Actual	FY 2019 Adopted	FY 2019 Projected	FY 2020 Proposed
<b>REVENUE</b>				
Mwh Sales - LANL	479,568	510,377	510,377	596,860
Mwh Sales - LAC Distribution	113,412	121,969	121,969	121,140
Total Mwh Sales	592,980	632,346	632,346	718,000
Revenue per Mwh	\$ 52.91	\$ 56.66	\$ 56.66	\$ 48.23
DOE Revenues	\$ 25,509,803	\$ 28,446,452	\$ 28,446,452	\$ 28,613,163
Economy Sales	3,623,267	3,150,033	3,150,033	4,183,283
Interest on Reserves	93,348	96,191	96,191	130,000
Bond Federal Subsidy	31,741	33,984	33,984	33,984
<b>TOTAL REVENUE</b>	<b>\$ 29,258,159</b>	<b>\$ 31,726,660</b>	<b>\$ 31,726,660</b>	<b>\$ 32,960,430</b>
<b>OPERATING EXPENSES</b>				
El Vado Generation	\$ 317,501	\$ 476,807	\$ 566,306	\$ 395,439
Abiquiu Generation	271,548	483,551	689,051	413,184
Contract Administration	41,200	17,997	17,997	17,346
Load Control	1,610,991	1,601,620	2,033,997	1,798,163
Transmission - PNM	2,127,794	2,899,531	2,899,531	2,459,272
Transmission - Other	1,788,592	1,983,778	1,983,778	2,213,017
Purchased Power	11,026,488	12,669,418	12,669,418	15,337,538
Photovoltaic Array	25,017	30,000	110,867	30,000
Debt Service	2,505,680	2,774,417	2,774,417	2,774,753
Property Taxes	417,942	449,087	449,087	449,318
Insurance	83,750	120,000	120,000	120,000
San Juan Operations	9,507,120	11,066,525	11,281,525	10,194,068
Laramie River Operations	3,654,042	2,865,754	2,865,754	2,393,220
SMR Project	132,077	275,595	384,114	315,798
Non-Pool Expenses	53,877	-	115,278	22,523
Interdepartmental Charges	428,889	459,440	459,441	489,217
Administrative Allocation	660,228	629,817	629,817	685,814
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 34,652,735</b>	<b>\$ 38,803,336</b>	<b>\$ 40,050,378</b>	<b>\$ 40,108,670</b>
<b>OPERATING INCOME (LOSS)</b>	<b>\$ (5,394,576)</b>	<b>\$ (7,076,677)</b>	<b>\$ (8,323,718)</b>	<b>\$ (7,148,240)</b>
<b>CAPITAL EXPENDITURES</b>				
Capital Expenditures	\$ 439,919	\$ 305,000	\$ 610,634	\$ 265,000
<b>OTHER FINANCING Forecast</b>				
Transfer from Distribution Fund	\$ 5,865,876	\$ 7,381,676	\$ 7,381,676	\$ 6,017,156
<b>NET INCOME (LOSS)</b>	<b>\$ 31,381</b>	<b>\$ (0)</b>	<b>\$ (1,552,676)</b>	<b>\$ (1,396,084)</b>
<b>Cash &amp; Investments</b>				
Working Cash	(2,596,643)	\$ 16,845	\$ (3,966,557)	\$ (5,106,062)
Resource Pool Checking				
Operations Reserve	\$ 3,979,702	5,341,127	5,229,632	4,704,545
Contingency Reserve		-		-
Total Unrestricted Cash & Investments	\$ 1,383,060	\$ 5,357,972	\$ 1,263,075	\$ (401,517)
<b>Restricted</b>				
Bond Reserve & Debt Service	1,839,743	\$ 1,877,533	\$ 1,877,533	\$ 1,877,533
San Juan Decommissioning	5,311,957	\$ 5,288,406	\$ 5,288,406	\$ 5,476,806
San Juan Mine Reclamation	4,380,305	\$ 4,428,776	\$ 4,428,776	\$ 4,469,884
Laramie River Decommissioning	812,946	\$ 818,275	\$ 818,275	\$ 857,275
Bond Construction Fund	1,500,730			
Total Restricted	\$ 13,845,681	\$ 12,412,990	\$ 12,412,990	\$ 12,681,498
<b>Total Cash &amp; Investments</b>	<b>\$ 15,228,741</b>	<b>\$ 17,770,961</b>	<b>\$ 13,676,065</b>	<b>\$ 12,279,980</b>

Los Alamos County Utilities Department  
Fiscal Year 2020 Budgets  
Summary of Expenditure Budget -- **ELECTRIC DISTRIBUTION**

	FY 2018 Actual	FY 2019 Adopted	FY 2019 Projected	FY 2020 Proposed
<b>REVENUE</b>				
kWh Sales	113,411,981	121,939,000	121,939,000	121,140,000
Revenue per kWh	\$ 0.1189	\$ 0.1165	\$ 0.1165	\$ 0.1172
Sales Revenue	\$ 13,486,266	\$ 14,203,145	\$ 14,203,145	\$ 14,203,145
Interest on Utility Reserves	113,159	0	0	0
Bond Federal Subsidy	63,458	67,942	67,942	67,942
Pole Rentals	53,169	53,601	53,601	53,601
Misc. Service Revenues	34,039	50,000	50,000	54,500
Revenue on Recoverable Work	71,892	150,000	150,000	150,000
<b>TOTAL REVENUE</b>	<b>\$ 13,821,983</b>	<b>\$ 14,524,688</b>	<b>\$ 14,524,688</b>	<b>\$ 14,529,188</b>
<b>OPERATING EXPENSES</b>				
Supervision, Misc Direct Admin	627,550	660,479	660,479	580,507
Substation Maintenance	15,886	36,237	41,391	33,768
Switching Station Maintenance	45,295	31,520	31,520	52,717
Overhead Maintenance	446,628	499,014	516,568	519,375
Underground Maintenance	350,565	391,173	416,187	386,740
Meter Maintenance	107,649	82,331	130,300	90,167
Interdepartmental Charges	452,463	649,857	649,857	724,306
Eng. Cust Svc. MR and Admin	615,187	798,595	798,595	868,810
In Lieu Taxes	489,726	529,609	529,609	553,891
Debt Service	1,236,776	1,271,957	1,271,958	1,253,438
Cost of Power	5,865,876	7,381,676	7,381,676	6,017,156
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 10,253,601</b>	<b>\$ 12,332,449</b>	<b>\$ 12,428,140</b>	<b>\$ 11,080,874</b>
<b>OPERATING INCOME (LOSS)</b>	<b>\$ 3,568,382</b>	<b>\$ 2,192,239</b>	<b>\$ 2,096,548</b>	<b>\$ 3,448,314</b>
<b>CAPITAL EXPENDITURES</b>				
Capital Expenditures	\$ 2,129,675	\$ 1,340,817	\$ 3,765,406	\$ 1,400,000
<b>OTHER FINANCING</b>				
Bond/Grant proceeds	\$ -	\$ -	\$ 2,483,530	\$ -
Profit Transfer to General Fund	(574,246)	(610,735)	(610,735)	(610,735)
Sale of Scrap/Obsolete Inventory	9,424	-	-	-
<b>BUDGETED NET INCOME (LOSS)</b>	<b>\$ 864,461</b>	<b>\$ 240,687</b>	<b>\$ 203,937</b>	<b>\$ 1,437,579</b>
<b>Cash &amp; Investments</b>				
Working Cash	(2,327,495)	(1,477,325)	(2,662,167)	587,786
Capital Replacement Reserve	-	-	-	-
Operations Reserve	-	739,161	1,887,253	1,905,140
Contingency Reserve	-	-	-	-
Rate Stabilization Reserve	-	-	-	-
Total Unrestricted Cash & Investments	\$ (2,327,495)	\$ (738,164)	\$ (774,914)	\$ 2,492,926
<b>Restricted</b>				
Bond Reserve & Debt Service	1,362,329	3,192,591	3,192,591	1,362,329
Bond Construction Fund	3,178,905	-	-	-
Total Restricted	\$ 4,541,235	\$ 3,192,591	\$ 3,192,591	\$ 1,362,329
<b>Total Cash &amp; Investments</b>	<b>\$ 2,213,740</b>	<b>\$ 2,454,427</b>	<b>\$ 2,417,677</b>	<b>\$ 3,855,256</b>

Los Alamos County Utilities Department  
Fiscal Year 2020 Budgets  
Summary of Expenditure Budget -- **GAS DISTRIBUTION**

	FY 2018 Actual	FY 2019 Adopted	FY 2019 Projected	FY 2020 Proposed
<b>REVENUE</b>				
Therm Sales	7,642,815	7,650,000	7,650,000	7,650,000
Revenue per Therm	\$ 0.5469	\$ 0.7113	\$ 0.7113	\$ 0.7813
Sales Revenue	\$ 4,179,899	\$ 5,441,654	\$ 5,441,654	\$ 5,977,154
Interest on Utility Reserves	164,284	30,496	30,496	30,496
Revenue on Recoverable Work	26,111	20,000	20,000	20,000
<b>TOTAL REVENUE</b>	<b>\$ 4,370,294</b>	<b>\$ 5,492,150</b>	<b>\$ 5,492,150</b>	<b>\$ 6,027,650</b>
<b>OPERATING EXPENSES</b>				
Supervision, Misc Direct Admin	344,428	265,698	269,529	281,596
Customer Service	108,197	63,015	63,015	62,917
Gas Distribution	213,418	270,143	270,143	270,141
Gas Meters	147,661	133,686	133,686	134,475
Gas Capital Project Inspection & Support	-	6,074	6,074	6,158
Interdepartmental Charges	268,449	355,889	355,889	390,244
Eng. Cust Svc. MR and Admin	618,336	658,609	658,609	639,210
In Lieu Taxes	183,187	216,418	216,418	223,722
Cost of Gas	1,932,030	2,333,250	2,333,250	1,938,510
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 3,815,706</b>	<b>\$ 4,302,782</b>	<b>\$ 4,306,613</b>	<b>\$ 3,946,973</b>
<b>OPERATING INCOME (LOSS)</b>	<b>\$ 554,588</b>	<b>\$ 1,189,368</b>	<b>\$ 1,185,537</b>	<b>\$ 2,080,678</b>
<b>CAPITAL EXPENDITURES</b>				
Capital Expenditures	\$ 60,391	\$ -	\$ 2,154,450	\$ 25,000
<b>OTHER FINANCING</b>				
Profit Transfer to General Fund		(254,125)	(254,125)	(279,133)
Transfer to WW (FY18 budget revision)				
<b>BUDGETED NET INCOME (LOSS)</b>	<b>\$ 494,197</b>	<b>\$ 935,243</b>	<b>\$ (1,223,038)</b>	<b>\$ 1,776,544</b>
<b>Cash &amp; Investments</b>				
Capital Replacement Reserve	835,733	796,295	796,295	1,464,713
Operations Reserve		984,766	986,682	1,004,231
Contingency Reserve		253,750	253,750	253,750
Rate Stabilization Reserve				
Working Cash		4,577,813	126,563	1,217,141
<b>Total Cash &amp; Investments</b>	<b>\$ 3,386,328</b>	<b>\$ 6,612,625</b>	<b>\$ 2,163,290</b>	<b>\$ 3,939,834</b>

Los Alamos County Utilities Department  
Fiscal Year 2020 Budgets  
Summary of Expenditure Budget -- **WATER DISTRIBUTION**

	FY 2018 Actual	FY 2019 Adopted	FY 2019 Projected	FY 2020 Proposed
<b>REVENUE</b>				
Sales in Thousand of Gallons	781,818	775,000	775,000	775,000
Revenue per thousand gallons	\$ 6.3344	\$ 6.6588	\$ 6.6588	\$ 6.9918
Sales Revenue	\$ 4,952,377	\$ 5,160,579	\$ 5,160,579	\$ 5,418,608
Interest on Utility Reserves	(19,907)	-	-	-
Revenue on Recoverable Work	10,920	15,000	15,000	15,000
Misc Service Revenues	19,076	15,000	15,000	15,000
<b>TOTAL REVENUE</b>	<b>\$ 4,962,466</b>	<b>\$ 5,190,579</b>	<b>\$ 5,190,579</b>	<b>\$ 5,448,608</b>
<b>OPERATING EXPENSES</b>				
Supervision, Misc Direct Admin	\$ 237,509	\$ 227,392	\$ 229,558	\$ 241,000
Hydrants	-	-	-	-
Water Distribution	354,482	416,904	509,721	418,621
Water Meters	342,689	693,060	718,135	599,820
Capital Project Inspections & Support	-	6,074	6,074	6,158
Interdepartmental Charges	286,609	344,477	344,477	333,426
Eng. Cust Svc. MR and Admin	428,624	668,621	668,621	637,128
Cost of Water	3,218,051	2,829,409	2,829,409	2,985,026
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 4,867,963</b>	<b>\$ 5,185,937</b>	<b>\$ 5,305,995</b>	<b>\$ 5,221,179</b>
<b>OPERATING INCOME (LOSS)</b>	<b>\$ 94,503</b>	<b>\$ 4,642</b>	<b>\$ (115,416)</b>	<b>\$ 227,428</b>
<b>CAPITAL EXPENDITURES</b>				
Capital Expenditures	\$ 12,444	\$ -	\$ 1,761,444	\$ -
<b>OTHER FINANCING</b>				
Sale of Scrap and Obsolete Inventory	10,460		0	
<b>BUDGETED NET INCOME (LOSS)</b>	<b>\$ 92,519</b>	<b>\$ 4,642</b>	<b>\$ (1,876,860)</b>	<b>\$ 227,428</b>
<b>Cash &amp; Investments</b>				
Capital Replacement Reserve		\$ -		\$ -
Operations Reserve		-		-
Contingency Reserve		-		-
Working Cash	(1,283,904)	(1,279,263)	(3,160,764)	(2,933,336)
<b>Total Cash &amp; Investments</b>	<b>(1,283,904)</b>	<b>(1,279,263)</b>	<b>(3,160,764)</b>	<b>\$ (2,933,336)</b>

Los Alamos County Utilities Department  
Fiscal Year 2020 Budgets  
Summary of Expenditure Budget -- **WATER PRODUCTION**

	FY 2018 Actual	FY 2019 Adopted	FY 2019 Projected	FY 2020 Proposed
<b>REVENUE</b>				
Potable 1000-gallon production	1,056,892	1,150,000	1,150,000	1,150,000
Non-potable 1000-gallon production	106,549	90,400	90,400	90,400
Revenue per 1000 gallons	\$ 3.7981	\$ 3.3840	\$ 3.3840	\$ 3.5509
Potable Sales Revenue	\$ 4,014,225	\$ 4,197,500	\$ 4,197,500	\$ 4,404,500
Repayment of InterUtility Loan	187,569	187,569	187,569	187,569
Interest on Utility Reserves	286,339	79,426	79,426	79,426
Bond Federal Subsidy	25,756	27,576	27,576	27,576
Non Potable Revenue	203,775	175,663	175,663	161,671
<b>TOTAL REVENUE</b>	<b>\$ 4,717,665</b>	<b>\$ 4,667,734</b>	<b>\$ 4,667,734</b>	<b>\$ 4,860,742</b>
<b>OPERATING EXPENSES</b>				
Supervision, Misc Direct Admin	\$ 865,764	\$ 676,041	848,742	\$ 671,044
Pumping Power	484,122	810,500	810,500	821,157
Wells	143,748	129,025	143,294	131,803
Booster Pump Stations	79,755	128,025	128,025	130,403
Treatment	195,155	152,354	152,354	155,269
Storage Tanks	5,755	41,512	41,512	42,202
Transmission Lines	131,737	208,432	222,697	212,342
Capital Project Inspection & Support	-	13,671	13,671	14,034
Non Potable System	242,513	290,169	404,338	272,560
Ski Hill	20,285	67,253	67,253	17,575
Interdepartmental Charges	277,923	326,610	326,610	348,171
Eng. Cust Svc. MR and Admin	589,265	684,926	684,926	700,114
State Water Tax	37,300	45,000	45,000	45,000
Debt Service	232,448	238,433	238,433	258,373
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 3,305,770</b>	<b>\$ 3,811,951</b>	<b>\$ 4,127,355</b>	<b>\$ 3,820,048</b>
<b>OPERATING INCOME (LOSS)</b>	<b>\$ 1,411,894</b>	<b>\$ 855,782</b>	<b>\$ 540,379</b>	<b>\$ 1,040,694</b>
<b>CAPITAL EXPENDITURES</b>				
Capital Expenditures	\$ 2,130,439	\$ 2,805,000	\$ 7,856,901	\$ 1,655,000
<b>OTHER FINANCING</b>				
Grants/Loan Proceeds	\$ 360,807	\$ 1,426,250	\$ 1,426,250	\$ 692,500
County/External Reimbursement				187,500
Sale of scrap				
<b>BUDGETED NET INCOME (LOSS)</b>	<b>\$ (357,738)</b>	<b>\$ (522,968)</b>	<b>\$ (5,890,273)</b>	<b>\$ 265,694</b>
<b>Cash &amp; Investments</b>				
Working Cash	\$ 10,201,663	\$ 5,247,390	\$ (248,138)	\$ (5,656,941)
Operations Reserve		\$ 1,751,671	\$ 1,944,461	\$ 1,780,837
Contingency Reserve		\$ 64,566		\$ 375,875
Retirement/Reclamation Reserve		\$ -		\$ -
Capital Replacement Reserve		2,563,880	2,563,880	8,000,000
Total Unrestricted Cash & Investments	\$ 10,201,663	\$ 9,627,508	\$ 4,260,203	\$ 4,499,771
<b>Restricted</b>				
Bond Debt Service & Reserve Fund	\$ 167,907	\$ 219,094	\$ 219,094	\$ 245,220
Total Restricted	\$ 167,907	\$ 219,094	\$ 219,094	\$ 245,220
<b>Total Cash &amp; Investments</b>	<b>\$ 10,369,570</b>	<b>9,846,602</b>	<b>4,479,297</b>	<b>\$ 4,744,991</b>

Los Alamos County Utilities Department  
 Fiscal Year 2020 Budgets  
 Summary of Expenditure Budget -- **WASTE WATER TREATMENT COLLECTION**

	FY 2018 Actual	FY 2019 Adopted	FY 2019 Projected	FY 2020 Proposed
<b>REVENUE</b>				
Thousand of Gallons Processed	429,129	430,000	430,000	430,000
Sales Revenue	\$ 5,263,954	\$ 5,582,581	\$ 5,582,581	\$ 5,582,581
Interest on Utility Reserves	32,721	35,667	35,667	35,667
Revenue on Recoverable Work	576	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 5,297,251</b>	<b>\$ 5,618,248</b>	<b>\$ 5,618,248</b>	<b>\$ 5,618,248</b>
<b>OPERATING EXPENSES</b>				
Supervision, Misc Direct Admin	\$ 332,490	\$ 282,862	\$ 284,162	\$ 302,427
Wastewater Collection	422,744	341,104	341,104	341,652
Lift Stations	175,539	139,160	140,996	159,288
Collection Capital Proj Inspection & Support	-	4,074	4,074	4,058
Wastewater Treatment	1,317,816	1,866,805	2,030,340	1,668,970
Interdepartmental Charges	416,582	602,162	602,162	545,371
Eng. Cust Svc. MR and Admin	483,497	812,352	812,352	797,400
Debt Service	3,623,373	966,892	966,892	698,314
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 6,772,042</b>	<b>\$ 5,015,412</b>	<b>\$ 5,182,082</b>	<b>\$ 4,517,480</b>
<b>OPERATING INCOME (LOSS)</b>	<b>\$ (1,474,791)</b>	<b>\$ 602,835</b>	<b>\$ 436,166</b>	<b>\$ 1,100,768</b>
<b>CAPITAL EXPENDITURES</b>				
Capital Expenditures	\$ 29,868	\$ 1,000,000	\$ 1,666,892	\$ -
<b>OTHER FINANCING</b>				
Grant/Loan Proceeds			\$ 1,666,892	
Transfer from Gas Dist (FY18 budget revision)	2,500,000			
<b>BUDGETED NET INCOME (LOSS)</b>	<b>\$ 995,341</b>	<b>\$ (397,165)</b>	<b>\$ 436,166</b>	<b>\$ 1,100,768</b>
<b>Cash &amp; Investments</b>				
Capital Replacement Reserve		\$ 305,668	\$ 305,668	\$ 612,898
Operations Reserve		\$ 1,765,076	\$ 2,107,595	\$ 1,909,583
Contingency Reserve		\$ -		\$ -
Working Cash	\$ 218,661	\$ (2,249,248)	\$ (1,758,437)	\$ (766,887)
Loan from Gas Division				
Total Unrestricted Cash & Investments	\$ 218,661	\$ (178,504)	\$ 654,826	\$ 1,755,594
<b>Restricted Loan Reserves</b>	<b>\$ 1,682,644</b>	<b>\$ 1,682,644</b>	<b>\$ 1,682,644</b>	<b>\$ 1,682,644</b>
<b>Total Cash &amp; Investments</b>	<b>\$ 1,901,305</b>	<b>1,504,140</b>	<b>2,337,470</b>	<b>3,438,238</b>



Los Alamos County Utilities Department  
Fiscal Year 2020 Budgets  
Summary of Expenditure Budget -- **ADMIN**

	FY 2018 Actual	FY 2019 Adopted	FY 2019 Projected	FY 2020 Proposed
Meter Reading	351,532	339,248	339,248	359,646
Customer Service	575,297	755,756	762,697	573,362
Engineering	<u>1,365,273</u>	<u>1,479,069</u>	<u>1,510,979</u>	<u>1,490,559</u>
Electric Production	141,185	167,788	171,408	153,697
All Except EP	284,410	213,550	218,157	225,329
All Divisions	578,282	174,928	178,702	192,609
Electric Distribution	26,819	88,331	90,237	88,843
Gas Distribution	44,780	187,916	191,970	185,779
Water Distribution	24,084	206,810	211,272	204,626
Wastewater Collection & Treatment	82,387	191,903	196,043	189,973
Water Production	183,325	247,843	253,190	249,703
Administration	<u>459,404</u>	<u>684,819</u>	<u>690,094</u>	<u>765,107</u>
Electric Production	39,819	60,709	61,177	61,990
All Except EP	-	-	-	10,000
All Divisions	419,585	474,110	477,762	543,118
Electric Distribution	-	-	-	-
Water Production	-	150,000	151,155	150,000
Finance	<u>694,059</u>	<u>985,812</u>	<u>1,312,812</u>	<u>1,147,758</u>
Electric Production	25,790	107,436	143,073	156,288
All Except EP	-	58,000	77,239	58,000
All Divisions	668,269	770,376	1,025,914	833,470
Electric Distribution	-	-	-	100,000
Gas Distribution	-	-	-	-
Water Distribution	-	-	-	-
Wastewater Collection & Treatment	-	-	-	-
Management Audit	-	50,000	66,585	-
Public Information	<u>214,260</u>	<u>269,512</u>	<u>269,512</u>	<u>249,077</u>
Electric Production	563	-	-	-
All Except EP	164,961	201,803	201,803	187,018
All Divisions	6,503	-	-	-
Electric Distribution	4,929	26,184	26,184	18,484
Gas Distribution	19,517	15,200	15,200	24,500
Water Distribution	16,909	21,825	21,825	16,275
Wastewater Collection & Treatment	502	2,800	2,800	2,800
Water Production	376	1,700	1,700	-
<b>Total Administrative Division</b>	<u><u>3,659,825</u></u>	<u><u>4,514,216</u></u>	<u><u>4,885,342</u></u>	<u><u>4,585,510</u></u>

**LOS ALAMOS DEPARTMENT OF PUBLIC UTILITIES  
CASH & INVESTMENT BUDGET**

	<b>FY2018 ACTUAL</b>	<b>FY2019 APPROVED BUDGET</b>	<b>FY2019 PROJECTED BUDGET</b>	<b>FY2020 PROPOSED BUDGET</b>
EP Cash & Investments - UNRESTRICTED	\$ 1,383,060	\$ 5,357,972	\$ 1,263,075	\$ (401,517)
EP Cash & Investments - RESTRICTED	\$ 13,845,681	\$ 12,412,990	\$ 12,412,990	\$ 12,681,498
EP Cash & Investments - TOTAL	\$ 15,228,741	\$ 17,770,961	\$ 13,676,065	\$ 12,279,980
ED Cash & Investments - UNRESTRICTED	\$ (2,327,495)	\$ (738,164)	\$ (774,914)	\$ 2,492,926
ED Cash & Investments - RESTRICTED	\$ 4,541,235	\$ 3,192,591	\$ 3,192,591	\$ 1,362,329
ED Cash & Investments - TOTAL	\$ 2,213,740	\$ 2,454,427	\$ 2,417,677	\$ 3,855,256
GAS Cash & Investments - UNRESTRICTED	\$ 3,386,328	\$ 6,612,625	\$ 2,163,290	\$ 3,939,834
GAS Cash & Investments - RESTRICTED	\$ -	\$ -	\$ -	\$ -
GAS Cash & Investments - TOTAL	\$ 3,386,328	\$ 6,612,625	\$ 2,163,290	\$ 3,939,834
DW Cash & Investments - UNRESTRICTED	\$ (1,283,904)	\$ (1,279,263)	\$ (3,160,764)	\$ (2,933,336)
DW Cash & Investments - RESTRICTED	\$ -	\$ -	\$ -	\$ -
DW Cash & Investments - TOTAL	\$ (1,283,904)	\$ (1,279,263)	\$ (3,160,764)	\$ (2,933,336)
WP Cash & Investments - UNRESTRICTED	\$ 10,201,663	\$ 9,627,508	\$ 4,260,203	\$ 4,499,771
WP Cash & Investments - RESTRICTED	\$ 167,907	\$ 219,094	\$ 219,094	\$ 245,220
WP Cash & Investments - TOTAL	\$ 10,369,570	\$ 9,846,602	\$ 4,479,297	\$ 4,744,991
WW Cash & Investments - UNRESTRICTED	\$ 218,661	\$ (178,504)	\$ 654,826	\$ 1,755,594
WW Cash & Investments - RESTRICTED	\$ 1,682,644	\$ 1,682,644	\$ 1,682,644	\$ 1,682,644
WW Cash & Investments - TOTAL	\$ 1,901,305	\$ 1,504,140	\$ 2,337,470	\$ 3,438,238
DPU TOTAL Cash & Investments - UNRESTRICTED	11,578,312	19,402,173	4,405,716	9,353,273
DPU TOTAL Cash & Investments - RESTRICTED	20,237,466	17,507,319	17,507,319	15,971,691
DPU TOTAL Cash & Investments - TOTAL	31,815,779	36,909,492	21,913,035	25,324,964

Los Alamos County Department of Public Utilities  
Fiscal Year 2020  
Budget Summary by Categories

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Proposed
<b>Expenditures by Fund:</b>				
Electric	42,445,539	42,184,300	46,010,661	47,448,123
Gas	5,520,240	3,876,097	4,556,908	4,251,106
Water	7,890,159	7,098,566	8,973,480	7,711,201
Wastewater	4,707,137	6,801,910	6,015,412	4,517,480
	<u>60,563,074</u>	<u>59,960,873</u>	<u>65,556,460</u>	<u>63,927,910</u>

<b>Expenditures by Type:</b>				
Salaries	5,623,365	5,670,083	7,008,203	7,111,345
Benefits	3,682,377	3,724,387	2,694,862	2,749,281
Contractual Services	30,654,399	31,917,091	37,084,137	37,776,325
Other Services	1,609,615	1,474,996	1,759,329	1,832,044
Materials/Supplies	1,166,838	975,559	1,650,200	1,525,000
Interfund Charges	4,069,085	4,161,242	5,399,420	5,463,433
IDCs	2,593,038	2,696,008	2,829,267	2,885,771
Capital Outlay	6,555	137,054	418,700	333,000
Bank Charges	2,683	3,225	-	-
Misc. Other Charges	227,410	252,122	-	-
Profit Transfer	821,156	574,246	864,860	889,868
Debt Service	5,130,940	7,598,277	5,251,698	4,984,879
Capital	8,643,866	4,436,409	5,110,000	2,962,473
Admin. & Gen. Allocation	(3,668,253)	(3,659,825)	(4,514,216)	(4,585,510)
	<u>60,563,074</u>	<u>59,960,873</u>	<u>65,556,460</u>	<u>63,927,910</u>

<b>FTE Summary:</b>				
Regular (full & part time)	93.00	93.00	93.00	94.00
Casual, student & temp.	5.34	5.34	4.60	4.60
	<u>98.34</u>	<u>98.34</u>	<u>97.60</u>	<u>98.60</u>

<b>FTE by Division:</b>				
Electric Production	12.00	12.00	13.00	12.80
Electric Distribution	13.00	13.00	13.00	13.20
Gas/Water/Sewer	29.07	29.07	28.30	27.83
Water Production	9.25	9.25	9.50	9.25
Wastewater Treatment	9.00	9.00	9.50	9.13
Administrative & General	26.02	26.02	24.30	26.40
	<u>98.34</u>	<u>98.34</u>	<u>97.60</u>	<u>98.60</u>

Los Alamos County Utilities Department  
10-Year Financial Forecast - FY2020-FY2029  
Electric Distribution

	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST
	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029		
<b>Expenditure Forecast</b>												
Supervision, Misc Direct Admin	580,507	589,215	598,053	607,024	616,129	625,371	634,752	644,273	653,937	663,746		
Substation Maintenance	33,768	34,274	34,788	35,310	35,840	36,377	36,923	37,477	38,039	38,610		
Switching Station Maintenance	52,717	53,508	54,310	55,125	55,952	56,791	57,643	58,507	59,385	60,276		
Overhead Maintenance	519,375	527,166	535,074	543,100	551,246	559,515	567,908	576,426	585,073	593,849		
Underground Maintenance	386,740	392,541	398,430	404,406	410,472	416,629	422,879	429,222	435,660	442,195		
Meter Maintenance	90,167	91,519	92,892	94,285	95,699	97,135	98,592	100,071	101,572	103,096		
Interdepartmental Charges	724,306	735,171	746,198	757,391	768,752	780,283	791,988	803,867	815,925	828,164		
Administrative Division Allocation	868,810	881,842	895,070	908,496	922,123	935,955	949,994	964,244	978,708	993,389		
In Lieu Taxes	553,891	406,419	409,768	413,151	416,567	420,018	423,503	427,022	430,577	430,577		
Debt Service	1,253,438	1,253,443	1,133,909	982,377	984,776	1,015,816	1,178,311	1,178,311	1,178,311	1,178,311		
Profit Transfer	610,735	626,552	633,752	641,024	648,369	655,788	663,281	670,848	678,492	678,492		
Cost of Power	6,017,156	6,101,620	6,198,340	6,145,624	5,275,355	5,467,262	5,599,527	5,921,880	6,009,011	6,028,849		
Total Operations Expenses	11,691,609	11,693,271	11,730,584	11,587,313	10,781,282	11,066,940	11,425,299	11,812,149	11,964,690	12,039,554		
Capital	1,400,000	757,500	714,070	721,211	2,879,005	2,907,795	2,936,873	2,251,484	2,273,999	2,296,739		
Total Cash Requirements	13,091,609	12,450,771	12,444,654	12,308,524	13,660,287	13,974,735	14,362,172	14,063,634	14,238,689	14,336,293		
<b>Revenue Forecast</b>												
KWh Sales	121,140,000	122,533,734	123,941,892	125,364,131	126,800,592	128,251,418	129,716,752	131,196,739	132,691,527	132,691,527		
Revenue per KWh	\$0.1189	\$0.1189	\$0.1189	\$0.1189	\$0.1189	\$0.1189	\$0.1189	\$0.1189	\$0.1189	\$0.1189		
<b>Rate Increase Percentage</b>												
Total Sales Revenue	14,203,145	14,570,969	14,738,419	14,907,543	15,078,358	15,250,882	15,425,130	15,601,121	15,778,872	15,778,872		
Bond Federal Subsidy	67,942	67,942	67,942	67,942	66,045	64,099	58,759	47,731	47,731	47,732		
Interest on Utility Reserves	-	96,381	159,947	229,441	308,303	359,566	408,514	453,223	510,636	569,552		
Pole Rentals	53,601	53,601	53,601	53,601	53,601	53,601	53,601	53,601	53,601	53,601		
Misc. Service Revenues	54,500	54,500	54,500	54,500	54,500	54,500	54,500	54,500	54,500	54,500		
Revenue on Recoverable Work	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000		
Total Cash Inflow	14,529,188	14,993,394	15,224,409	15,463,027	15,710,808	15,932,648	16,150,504	16,360,176	16,595,340	16,654,258		
<b>R&amp;R and Cash Flows</b>												
<b>Net Cash Flow</b>												
Cumulative Net Cash Flow	1,437,579	2,542,623	2,779,755	3,154,503	2,050,521	1,957,914	1,788,333	2,296,542	2,356,652	2,317,965		
	1,641,516	4,184,139	6,963,894	10,118,397	12,168,919	14,126,832	15,915,165	18,211,707	20,568,359	22,886,324		
Cash Balance	3,855,256	6,397,879	9,177,634	12,332,138	14,382,659	16,340,572	18,128,905	20,425,447	22,782,099	25,100,064		
Recommended Cash Balance	11,098,211	11,166,579	11,041,997	10,068,504	10,311,766	10,524,684	11,059,813	11,197,900	11,269,380	11,380,211		

Los Alamos County Utilities Department  
10-Year Financial Forecast - FY2020-FY2029  
Electric Production

	BUDGET 2020	FORECAST 2021	FORECAST 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
<b>Expenditure Forecast</b>										
Total Cash Requirements	40,373,670	41,644,707	43,622,206	45,875,383	39,694,456	42,873,700	43,756,385	53,527,635	56,606,141	56,944,217
	1.50%									
	1.01%									
<b>Revenue Forecast</b>										
Mwh Sales - LANL	596,860	641,334	717,214	721,328	717,284	764,460	763,422	941,382	998,335	998,335
Mwh Sales - LAC Distribution	121,140	122,534	123,942	125,364	126,801	128,251	129,717	131,197	132,692	132,692
Total Mwh Sales	718,000	763,868	841,156	846,692	844,084	892,711	893,139	1,072,579	1,131,027	1,131,027
<b>Revenue per Mwh</b>	<b>\$48.23</b>	<b>\$49.09</b>	<b>\$47.20</b>	<b>\$48.91</b>	<b>\$41.54</b>	<b>\$42.67</b>	<b>\$43.43</b>	<b>\$45.11</b>	<b>\$45.31</b>	<b>\$45.44</b>
DOE Revenues	28,613,163	31,399,418	33,506,565	35,262,827	29,789,322	32,626,932	33,185,822	42,458,120	45,238,060	45,360,911
Economy Sales	4,183,283	3,850,925	3,955,233	4,146,575	4,312,539	4,465,464	4,660,582	4,841,702	5,053,136	5,248,523
Interest on Reserves	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000
Bond Federal Subsidy	33,984	33,984	33,984	33,984	30,867	27,669	24,080	19,561	19,561	19,561
Transfer from Distribution Fund	6,017,156	6,101,620	6,198,340	6,145,624	5,275,355	5,467,262	5,599,527	5,921,880	6,009,011	6,028,849
Total Cash Inflow	38,977,585	41,515,947	43,824,123	45,719,009	39,538,083	42,717,327	43,600,012	53,371,262	56,449,767	56,787,843
<b>Net Cash Flow</b>	<b>(1,396,084)</b>	<b>(128,760)</b>	<b>201,917</b>	<b>(156,373)</b>	<b>(156,373)</b>	<b>(156,373)</b>	<b>(156,373)</b>	<b>(156,373)</b>	<b>(156,373)</b>	<b>(156,373)</b>
Cumulative Net Cash Flow	<b>(1,396,084)</b>	<b>(1,524,844)</b>	<b>(1,322,928)</b>	<b>(1,479,301)</b>	<b>(1,635,675)</b>	<b>(1,792,048)</b>	<b>(1,948,421)</b>	<b>(2,104,795)</b>	<b>(2,261,168)</b>	<b>(2,417,541)</b>
Cash Balance	12,279,980	12,151,220	12,353,137	12,196,763	12,040,390	11,884,017	11,727,643	11,571,270	11,414,897	11,258,523
Recommended Cash Balance	18,794,850	18,612,759	18,798,887	18,986,876	19,176,744	19,368,512	19,562,197	19,757,819	19,955,397	20,154,951
<b>Reserves</b>										
Retirement/Reclamation Reserve	10,665,552	10,878,845	11,070,297	11,008,523	10,586,060	10,186,921	9,835,481	9,401,674	8,955,058	8,605,995
Identified items on site	309,068	313,704	318,409	323,185	328,033	332,953	337,948	343,017	348,162	353,385
San Juan Decommissioning	5,086,620	5,275,020	5,463,420	5,651,820	5,840,220	6,028,620	6,217,020	6,405,420	6,593,820	6,782,220
Laramie River Decommissioning	799,980	838,980	877,980	916,980	955,980	994,980	1,033,980	1,072,980	1,111,980	1,150,980
San Juan Mine Reclamation	4,469,884	4,451,141	4,410,488	4,116,538	3,461,827	2,830,368	2,246,533	1,580,257	901,096	319,410

Los Alamos County Utilities Department  
 10-Year Financial Forecast - FY2020 through FY2029  
 Electric Fund Cash Reserve Analysis

	BUDGET 2020	FORECAST 2021	FORECAST 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
<b>ELECTRIC DIST &amp; PROD CASH RESERVES</b>										
Combined Cash Balance ED & EP	16,135,236	18,549,099	21,530,771	24,528,901	26,423,049	28,224,589	29,856,549	31,996,717	34,196,996	36,358,588
Recommended Cash Balance (ED)	11,098,211	11,166,579	11,041,997	10,068,504	10,311,766	10,524,684	11,059,813	11,197,900	11,269,380	11,380,211
Recommended Cash Balance (EP)	18,794,850	18,612,759	18,798,887	18,986,876	19,176,744	19,368,512	19,562,197	19,757,819	19,955,397	20,154,951
<b>Recommended Cash Balance</b>	<b>29,893,061</b>	<b>29,779,339</b>	<b>29,840,884</b>	<b>29,055,379</b>	<b>29,488,510</b>	<b>29,893,196</b>	<b>30,622,010</b>	<b>30,955,719</b>	<b>31,224,778</b>	<b>31,535,162</b>
<b>TARGET RESERVE BALANCES</b>										
Debt Service Reserve	4,028,191	3,663,977	1,724,896	1,454,051	1,454,032	1,472,933	1,635,428	1,635,428	1,635,428	1,635,429
Retirement/Reclamation Reserve	10,665,552	10,878,845	11,070,297	11,008,523	10,586,060	10,186,921	9,835,481	9,401,674	8,955,058	8,605,995
Identified items on site	309,068	313,704	318,409	323,185	328,033	332,953	337,948	343,017	348,162	353,385
San Juan Decommissioning	5,086,620	5,275,020	5,463,420	5,651,820	5,840,220	6,028,620	6,217,020	6,405,420	6,593,820	6,782,220
Laramie River Decommissioning	799,980	838,980	877,980	916,980	955,980	994,980	1,033,980	1,072,980	1,111,980	1,150,980
San Juan Mine Reclamation	4,469,884	4,451,141	4,410,488	4,116,538	3,461,827	2,830,368	2,246,533	1,580,257	901,096	319,410
Operations Reserve	6,609,686	6,889,208	8,619,894	8,975,822	10,057,819	10,688,511	11,261,689	11,919,583	12,592,660	13,168,790
Capital Expenditures Reserve	1,972,900	1,626,129	1,749,491	1,802,986	1,376,615	1,390,382	1,404,285	1,418,328	1,432,512	1,446,837
Contingency Reserve	515,113	522,839	530,682	538,642	546,722	554,922	563,246	571,695	580,270	588,974
Rate Stabilization Reserve	6,101,620	6,198,340	6,145,624	5,275,355	5,467,262	5,599,527	5,921,880	6,009,011	6,028,849	6,089,138
	29,893,061	29,779,339	29,840,884	29,055,379	29,488,510	29,893,196	30,622,010	30,955,719	31,224,778	31,535,162
<b>RESERVE BALANCE FORECAST</b>										
Debt Service Reserve	4,028,191	3,663,977	1,724,896	1,454,051	1,454,032	1,472,933	1,635,428	1,635,428	1,635,428	1,635,429
Retirement/Reclamation Reserve	10,665,552	10,878,845	11,070,297	11,008,523	10,586,060	10,186,921	9,835,481	9,401,674	8,955,058	8,605,995
Operations Reserve	1,441,494	4,006,277	8,619,894	8,975,822	10,057,819	10,688,511	11,261,689	11,919,583	12,592,660	13,168,790
Capital Expenditures Reserve	-	-	115,684	1,802,986	1,376,615	1,390,382	1,404,285	1,418,328	1,432,512	1,446,837
Contingency Reserve	-	-	-	538,642	546,722	554,922	563,246	571,695	580,270	588,974
Rate Stabilization Reserve	-	-	-	748,877	2,401,800	3,930,920	5,156,419	6,009,011	6,028,849	6,089,138
<b>Total Cash Remaining</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,040,998</b>	<b>2,972,218</b>	<b>4,823,425</b>

Los Alamos County Utilities Department  
 10-Year Financial Forecast - FY2020-FY2029  
 Gas Distribution

1.50%

	BUDGET 2020	FORECAST 2021	FORECAST 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
<b>Expenditure Forecast</b>										
Supervision, Misc Direct Admin	281,596	285,820	290,107	294,459	298,876	303,359	307,909	312,528	317,216	321,974
Customer Service	62,917	63,861	64,819	65,791	66,778	67,780	68,797	69,829	70,876	71,939
Gas Distribution	270,141	274,193	278,306	282,480	286,718	291,018	295,384	299,814	304,312	308,876
Gas Meters	134,475	136,492	138,539	140,617	142,727	144,867	147,041	149,246	151,485	153,757
Capital Support & Inspection	6,158	6,250	6,344	6,439	6,536	6,634	6,733	6,834	6,937	7,041
Interdepartmental Charges	390,244	396,098	402,039	408,070	414,191	420,404	426,710	433,110	439,607	446,201
Administrative Division Allocation	639,210	648,798	658,530	668,408	678,434	688,610	698,940	709,424	720,065	730,866
In Lieu Taxes	223,722	223,722	223,722	223,722	223,722	223,722	223,722	223,722	223,722	223,722
Profit Transfer	279,133	212,944	214,552	216,578	219,628	223,290	226,863	230,614	235,934	239,506
Cost of Gas	1,938,510	1,895,288	1,929,713	1,973,088	2,038,419	2,116,832	2,193,332	2,273,657	2,387,565	2,464,065
TOTAL Operations Expenses	4,226,106	4,143,465	4,206,671	4,279,652	4,376,028	4,486,516	4,595,429	4,708,778	4,857,718	4,967,948
Capital	25,000	50,500	286,648	298,787	311,141	322,660	336,502	349,516	363,840	377,321
<b>TOTAL Cash Requirements</b>	<b>4,251,106</b>	<b>4,193,965</b>	<b>4,493,319</b>	<b>4,578,439</b>	<b>4,687,169</b>	<b>4,809,176</b>	<b>4,931,931</b>	<b>5,058,294</b>	<b>5,221,558</b>	<b>5,345,269</b>
<i>Total Cash Requirements less COG</i>	<i>2,312,596</i>	<i>2,298,678</i>	<i>2,563,606</i>	<i>2,605,351</i>	<i>2,648,750</i>	<i>2,692,345</i>	<i>2,738,599</i>	<i>2,784,637</i>	<i>2,833,993</i>	<i>2,881,204</i>
<b>Revenue Forecast</b>										
Therm Sales	7,650,000	7,650,000	7,650,000	7,650,000	7,650,000	7,650,000	7,650,000	7,650,000	7,650,000	7,650,000
Revenue per Therm	\$ 0.781	\$ 0.230	\$ 0.230	\$ 0.230	\$ 0.230	\$ 0.230	\$ 0.230	\$ 0.230	\$ 0.230	\$ 0.230
<b>Rate Increase Percentage</b>										
Cost of Gas Sales Revenue	1,938,510	1,895,288	1,929,713	1,973,088	2,038,419	2,116,832	2,193,332	2,273,657	2,387,565	2,464,065
Sales Rev from Fixed/Svc Chg	4,038,644	2,664,546	2,664,546	2,664,546	2,664,546	2,664,546	2,664,546	2,664,546	2,664,546	2,664,546
Total Sales Revenue	5,977,154	4,559,834	4,594,259	4,637,634	4,702,965	4,781,378	4,857,878	4,938,203	5,052,111	5,128,611
Interest on Utility Reserves	30,496	59,098	65,777	68,586	70,817	72,434	73,427	73,746	73,383	72,280
Revenue on Recoverable Work	20,000	20,300	20,605	20,914	21,227	21,546	21,869	22,197	22,530	22,868
TOTAL Cash Inflow	6,027,650	4,639,231	4,680,640	4,727,134	4,795,009	4,875,358	4,953,173	5,034,145	5,148,024	5,223,759
<b>R&amp;R and Cash Flows</b>										
<b>Net Cash Flow</b>	1,776,544	445,266	187,321	148,694	107,840	66,181	21,243	(24,149)	(73,533)	(121,510)
Cummulative net cash flow	553,506	998,772	1,186,093	1,334,787	1,442,627	1,508,808	1,530,051	1,505,902	1,432,369	1,310,859
Cash Balance	3,939,834	4,385,100	4,572,421	4,721,115	4,828,955	4,895,136	4,916,379	4,892,230	4,818,697	4,697,187
Recommended Cash Balance	1,312,288	1,565,685	1,595,331	1,625,455	1,655,011	1,687,160	1,718,757	1,751,941	1,784,566	1,785,678

Los Alamos County Utilities Department  
 10-Year Financial Forecast - FY2020 through FY2029  
 Gas Cash Reserve Analysis

	BUDGET 2020	FORECAST 2021	FORECAST 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
<b>GAS UTILITY CASH RESERVES</b>										
Cash Balance	3,939,834	4,385,100	4,572,421	4,721,115	4,828,955	4,895,136	4,916,379	4,892,230	4,818,697	4,697,187
<b>Recommended Cash Balance</b>	<b>1,312,288</b>	<b>1,565,685</b>	<b>1,595,331</b>	<b>1,625,455</b>	<b>1,655,011</b>	<b>1,687,160</b>	<b>1,718,757</b>	<b>1,751,941</b>	<b>1,784,566</b>	<b>1,785,678</b>
<b>TARGET RESERVE BALANCES</b>										
Operations Reserve	1,004,231	1,017,617	1,031,203	1,044,993	1,058,990	1,073,197	1,087,617	1,102,254	1,117,110	1,132,188
Capital Expenditures Reserve	50,500	286,648	298,787	311,141	322,660	336,502	349,516	363,840	377,321	359,002
Contingency Reserve	257,556	261,420	265,341	269,321	273,361	277,461	281,623	285,847	290,135	294,487
Rate Stabilization Reserve*	-	-	-	-	-	-	-	-	-	-
	1,312,288	1,565,685	1,595,331	1,625,455	1,655,011	1,687,160	1,718,757	1,751,941	1,784,566	1,785,678
<b>RESERVE BALANCE FORECAST</b>										
Operations Reserve	1,004,231	1,017,617	1,031,203	1,044,993	1,058,990	1,073,197	1,087,617	1,102,254	1,117,110	1,132,188
Capital Expenditures Reserve	50,500	286,648	298,787	311,141	322,660	336,502	349,516	363,840	377,321	359,002
Contingency Reserve	257,556	261,420	265,341	269,321	273,361	277,461	281,623	285,847	290,135	294,487
Rate Stabilization Reserve*	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Remaining</b>	<b>2,627,547</b>	<b>2,819,415</b>	<b>2,977,089</b>	<b>3,095,660</b>	<b>3,173,944</b>	<b>3,207,976</b>	<b>3,197,622</b>	<b>3,140,289</b>	<b>3,034,131</b>	<b>2,911,509</b>

\* Assumes pass-through cost of gas rate remains in place.



Los Alamos County Utilities Department  
10-Year Financial Forecast - FY2020-FY2029  
Water Distribution

	BUDGET 2020	FORECAST 2021	FORECAST 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
<b>Expenditure Forecast</b>										
Supervision, Misc Direct Admin	241,000	244,615	248,285	252,009	255,789	259,626	263,520	267,473	271,485	275,557
Hydrants	-	-	-	-	-	-	-	-	-	-
Water Distribution	418,621	424,900	431,274	437,743	444,309	450,974	457,738	464,605	471,574	478,647
Water Meters	599,820	299,820	304,317	308,882	313,515	318,218	322,991	327,836	332,753	337,745
Capital Project Inspections & Support	6,158	6,250	6,344	6,439	6,536	6,634	6,733	6,834	6,937	7,041
Interdepartmental Charges	333,426	338,427	343,504	348,656	353,886	359,194	364,582	370,051	375,602	381,236
Administrative Division Allocation	637,128	646,685	656,385	666,231	676,225	686,368	696,664	707,114	717,720	728,486
Cost of Water	2,985,026	3,208,500	3,348,000	3,479,750	3,580,500	3,650,250	3,712,250	3,766,500	3,820,750	3,875,000
Capital	-	50,500	688,568	463,635	483,881	525,505	546,683	568,714	591,634	820,264
Total Operation Expenses	5,221,179	5,169,198	5,338,109	5,499,711	5,630,760	5,731,264	5,824,479	5,910,413	5,996,821	6,083,712
Total Capital Expenditures	0	50,500	688,568	463,635	483,881	525,505	546,683	568,714	591,634	820,264
Total Expenditures	5,221,179	5,219,698	6,026,676	5,963,346	6,114,641	6,256,769	6,371,162	6,479,127	6,588,455	6,903,976
<b>Revenue Forecast</b>										
kgal Sales	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000
Revenue per kgal	\$ 6.99	\$ 7.29	\$ 7.58	\$ 7.81	\$ 7.96	\$ 8.10	\$ 8.22	\$ 8.35	\$ 8.47	\$ 8.60
<b>Rate Increase Percentage</b>	<b>5.00%</b>	<b>4.25%</b>	<b>4.00%</b>	<b>3.00%</b>	<b>2.00%</b>	<b>1.75%</b>	<b>1.50%</b>	<b>1.50%</b>	<b>1.50%</b>	<b>1.50%</b>
Total Sales Revenue	5,418,608	5,648,899	5,874,855	6,051,100	6,172,122	6,280,135	6,374,337	6,469,952	6,567,001	6,665,506
Interest on Utility Reserves	-	-	-	-	-	-	-	-	-	-
Revenue on Recoverable Work	15,000	15,225	15,453	15,685	15,920	16,159	16,402	16,648	16,897	17,151
Misc Service Revenues	15,000	15,225	15,453	15,685	15,920	16,159	16,402	16,648	16,897	17,151
Total Cash Inflow from Operations	5,448,608	5,679,349	5,905,761	6,082,471	6,203,963	6,312,453	6,407,140	6,503,247	6,600,796	6,699,808
<b>R&amp;R and Cash Flows</b>										
<b>Net Cash Flow</b>	227,428	459,650	(120,915)	119,125	89,322	55,684	35,978	24,120	12,341	(204,169)
Cumulative Net Cash Flow	232,070	691,721	570,806	689,930	779,253	834,937	870,915	895,035	907,375	703,207
Cash Balance	(2,933,336)	(2,473,686)	(2,594,601)	(2,475,476)	(2,386,153)	(2,330,469)	(2,294,491)	(2,270,371)	(2,258,031)	(2,462,199)
Recommended Cash Balance	1,748,985	1,617,567	1,638,644	1,660,006	1,681,656	1,703,598	1,725,836	1,748,375	1,771,219	1,794,371

Los Alamos County Utilities Department  
 10-Year Financial Forecast - FY2020-FY2029  
 Water Distribution

Rates												
Commodity rate per kgal												
Residential Tier 1 - < 9,000 gals	5.55	5.79	6.02	6.20	6.32	6.43	6.53	6.63	6.73	6.83	6.83	6.83
Residential Tier 2 - 9 to 15,000 gals	5.90	6.15	6.40	6.59	6.72	6.84	6.94	7.04	7.15	7.26	7.26	7.26
Residential Tier 3 - > 15,000 gals	7.06	7.36	7.65	7.88	8.04	8.18	8.30	8.42	8.55	8.68	8.68	8.68
Multi-Family Tier 1 - < 9,000 gals	5.55	5.79	6.02	6.20	6.32	6.43	6.53	6.63	6.73	6.83	6.83	6.83
Multi-Family Tier 2 - 9 to 15,000 gals	5.84	6.09	6.33	6.52	6.65	6.77	6.87	6.97	7.07	7.18	7.18	7.18
Multi-Family Tier 3 - > 15,000 gals	5.96	6.21	6.46	6.65	6.78	6.90	7.00	7.11	7.22	7.33	7.33	7.33
Commercial All Tiers	5.55	5.79	6.02	6.20	6.32	6.43	6.53	6.63	6.73	6.83	6.83	6.83
County & Schools All Tiers	5.55	5.79	6.02	6.20	6.32	6.43	6.53	6.63	6.73	6.83	6.83	6.83
Customer Charge per Meter Size												
= or < 1.25"	10.51	10.96	11.40	11.74	11.97	12.18	12.36	12.55	12.74	12.93	12.93	12.93
1.5"	33.30	34.72	36.11	37.19	37.93	38.59	39.17	39.76	40.36	40.97	40.97	40.97
2"	49.70	51.81	53.88	55.50	56.61	57.60	58.46	59.34	60.23	61.13	61.13	61.13
2.5" to 3"	98.07	102.24	106.33	109.52	111.71	113.66	115.36	117.09	118.85	120.63	120.63	120.63
4"	167.00	174.10	181.06	186.49	190.22	193.55	196.45	199.40	202.39	205.43	205.43	205.43
6"	352.55	367.53	382.23	393.70	401.57	408.60	414.73	420.95	427.26	433.67	433.67	433.67
8"	582.49	607.25	631.54	650.49	663.50	675.11	685.24	695.52	705.95	716.54	716.54	716.54

Los Alamos County Utilities Department  
10-Year Financial Forecast - FY2020-FY2029  
Water Production

	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST
	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029		
<b>Expenditure Forecast</b>												
Supervision and Operations	671,044	681,110	691,327	701,696	712,222	722,905	733,749	744,755	755,926	767,265		
Pumping Power	821,157	833,474	845,976	858,666	871,546	884,619	897,889	911,357	925,027	938,903		
Wells	131,803	133,780	135,787	137,824	139,891	141,989	144,119	146,281	148,475	150,702		
Booster Pump Stations	130,403	132,359	134,345	136,360	138,405	140,481	142,588	144,727	146,898	149,102		
Treatment	155,269	157,598	159,962	162,362	164,797	167,269	169,778	172,325	174,910	177,533		
Storage Tanks	42,202	42,835	43,477	44,129	44,791	45,463	46,145	46,837	47,540	48,253		
Transmission Lines	212,342	215,527	218,760	222,041	225,372	228,753	232,184	235,667	239,202	242,790		
Capital Project Inspection & Support	14,034	14,244	14,458	14,675	14,895	15,118	15,345	15,575	15,809	16,046		
Non Potable System	272,560	276,648	280,798	285,010	289,285	293,624	298,029	302,499	307,037	311,642		
Ski Hill	17,575	17,839	18,107	18,378	18,654	18,934	19,218	19,506	19,799	20,096		
Interdepartmental Charges	348,171	353,394	358,694	364,075	369,536	375,079	380,705	386,416	392,212	398,095		
Administrative Division Allocation	700,114	710,615	721,275	732,094	743,075	754,221	765,535	777,018	788,673	800,503		
State Water Tax	45,000	45,675	46,360	47,056	47,761	48,478	49,205	49,943	50,692	51,453		
Debt Service	258,373	306,914	356,139	645,312	691,916	624,327	500,759	547,161	586,686			
Capital	1,655,000	941,600	1,611,985	4,500,000	2,015,936	1,736,885	1,641,444	2,049,621	1,441,520	1,865,848		
Capital Paid with Debt/Grants/Reimb	880,000	780,000	750,000	4,500,000	1,300,000	400,000	633,000	1,000,000	350,000	350,000		
Capital Paid with Cash	775,000	161,600	861,985	-	715,936	1,336,885	1,008,444	1,049,621	1,091,520	1,515,848		
Total Operations Expenses	3,820,048	3,922,013	4,025,465	4,369,677	4,472,148	4,461,262	4,395,247	4,500,067	4,598,886	4,659,070		
Total Capital Expenditures	1,655,000	941,600	1,611,985	4,500,000	2,015,936	1,736,885	1,641,444	2,049,621	1,441,520	1,865,848		
Less Capital Paid by WTB/Other	(880,000)	(780,000)	(750,000)	(4,500,000)	(1,300,000)	(400,000)	(633,000)	(1,000,000)	(350,000)	(350,000)		
Total Cash Requirements	4,595,048	4,083,613	4,887,450	4,369,677	5,188,083	5,798,147	5,403,691	5,549,688	5,690,405	6,174,917		

<b>Revenue Forecast</b>												
<b>Non-potable</b>												
Non-potable production in kgals	90,400	94,500	94,500	108,600	136,500	136,500	136,500	136,500	136,500	136,500	136,500	136,501
Revenue per kgal	\$ 1.79	\$ 1.86	\$ 1.94	\$ 2.00	\$ 2.04	\$ 2.07	\$ 2.11	\$ 2.14	\$ 2.18	\$ 2.21	\$ 2.21	\$ 2.21
Non-potable rate per 1000 gallons	\$ 2.63	\$ 2.74	\$ 2.85	\$ 2.94	\$ 3.00	\$ 3.05	\$ 3.10	\$ 3.15	\$ 3.20	\$ 3.25	\$ 3.25	\$ 3.25
<b>Rate Increase Percentage</b>	<b>5.00%</b>	<b>4.25%</b>	<b>4.00%</b>	<b>3.00%</b>	<b>2.00%</b>	<b>1.75%</b>	<b>1.50%</b>	<b>1.50%</b>	<b>1.50%</b>	<b>1.50%</b>	<b>1.50%</b>	<b>1.50%</b>
Non-potable sales revenue	\$ 161,671	\$ 176,072	\$ 183,141	\$ 217,113	\$ 278,460	\$ 283,101	\$ 287,742	\$ 292,383	\$ 297,024	\$ 301,667	\$ 301,667	\$ 301,667

Los Alamos County Utilities Department  
10-Year Financial Forecast - FY2020-FY2029  
Water Production

	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST
	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	
<b>Potable</b>											
Production in thousand gallons	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000
Revenue per thousand gallons	\$ 3.83	\$ 3.99	\$ 4.15	\$ 4.27	\$ 4.36	\$ 4.44	\$ 4.51	\$ 4.58	\$ 4.65	\$ 4.72	
<b>Rate Increase Percentage</b>	<b>5.00%</b>	<b>4.25%</b>	<b>4.00%</b>	<b>3.00%</b>	<b>2.00%</b>	<b>1.75%</b>	<b>1.50%</b>	<b>1.50%</b>	<b>1.50%</b>	<b>1.50%</b>	<b>1.50%</b>
Potable sales revenue	\$ 4,404,500	\$ 4,588,500	\$ 4,772,500	\$ 4,910,500	\$ 5,014,000	\$ 5,106,000	\$ 5,186,500	\$ 5,267,000	\$ 5,347,500	\$ 5,428,000	
<b>Total Sales Revenue</b>	<b>\$ 4,566,171</b>	<b>\$ 4,764,572</b>	<b>\$ 4,955,641</b>	<b>\$ 5,127,613</b>	<b>\$ 5,292,460</b>	<b>\$ 5,389,101</b>	<b>\$ 5,474,242</b>	<b>\$ 5,559,383</b>	<b>\$ 5,644,524</b>	<b>\$ 5,729,667</b>	
Repayment & Interest on Inter-Utility Loans	187,569	187,569	187,569	187,569	187,569	93,784	-	-	-	-	-
Interest on Utility Reserves	79,426	71,175	85,684	91,219	107,184	113,491	110,688	113,564	115,540	116,713	
Bond Federal Subsidy	27,576	27,576	27,576	27,576	21,338	14,940	10,459	8,496	8,496	8,497	
Econ Dev Fund/Ski Hill Reimb	-	-	-	-	-	-	-	-	-	-	-
Federal or State Grant/Loan	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Inflow</b>	<b>4,860,742</b>	<b>5,050,892</b>	<b>5,256,470</b>	<b>5,433,977</b>	<b>5,608,551</b>	<b>5,611,315</b>	<b>5,595,389</b>	<b>5,681,443</b>	<b>5,768,560</b>	<b>5,854,876</b>	
<b>R&amp;R and Cash Flows</b>											
<b>Net Cash Flow</b>	<b>265,694</b>	<b>967,279</b>	<b>369,020</b>	<b>1,064,300</b>	<b>420,468</b>	<b>(186,831)</b>	<b>191,698</b>	<b>131,755</b>	<b>78,155</b>	<b>(320,041)</b>	
Cumulative Net Cash Flow	(5,624,578)	(4,657,299)	(4,288,278)	(3,223,978)	(2,803,511)	(2,990,342)	(2,798,644)	(2,666,889)	(2,588,734)	(2,908,775)	
Cash Balance	4,744,991	5,712,271	6,081,291	7,145,591	7,566,059	7,379,228	7,570,925	7,702,680	7,780,835	7,460,794	
Recommended Cash Balance	4,273,876	4,375,473	4,478,477	4,822,161	4,924,019	4,912,436	4,845,637	4,949,583	5,047,437	5,106,562	

Los Alamos County Utilities Department  
 10-Year Financial Forecast - FY2020 through FY2029  
 Water Fund Cash Reserve Analysis

	BUDGET 2020	FORECAST 2021	FORECAST 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
<b>WATER DIST &amp; PROD CASH RESERVES</b>										
Combined Cash Balance DW & WP	1,811,656	3,354,835	3,734,691	5,088,616	5,799,906	5,878,008	6,322,684	6,695,559	7,003,055	6,695,845
Recommended Cash Balance (DW)	1,748,985	1,617,567	1,638,644	1,660,006	1,681,656	1,703,598	1,725,836	1,748,375	1,771,219	1,794,371
Recommended Cash Balance (WP)	4,273,876	4,375,473	4,478,477	4,822,161	4,924,019	4,912,436	4,845,637	4,949,583	5,047,437	5,106,562
<b>Recommended Cash Balance</b>	<b>6,022,861</b>	<b>5,993,040</b>	<b>6,117,121</b>	<b>6,482,167</b>	<b>6,605,675</b>	<b>6,616,034</b>	<b>6,571,473</b>	<b>6,697,958</b>	<b>6,818,655</b>	<b>6,900,933</b>
<b>TARGET RESERVE BALANCES</b>										
Debt Service Reserve	258,373	306,914	356,139	645,312	691,916	624,327	500,759	547,161	586,686	586,687
Operations Reserve	2,898,914	2,787,899	2,829,717	2,872,163	2,915,246	2,958,974	3,003,359	3,048,409	3,094,135	3,140,547
Capital Expenditures Reserve	2,092,905	2,113,968	2,135,242	2,156,729	2,178,430	2,200,349	2,222,487	2,244,846	2,267,428	2,290,237
Contingency Reserve	772,669	784,259	796,023	807,963	820,082	832,384	844,869	857,542	870,406	883,462
	6,022,861	5,993,040	6,117,121	6,482,167	6,605,675	6,616,034	6,571,473	6,697,958	6,818,655	6,900,933
<b>RESERVE BALANCE FORECAST</b>										
Debt Service Reserve	258,373	306,914	356,139	645,312	691,916	624,327	500,759	547,161	586,686	586,687
Operations Reserve	1,553,282	2,787,899	2,829,717	2,872,163	2,915,246	2,958,974	3,003,359	3,048,409	3,094,135	3,140,547
Capital Expenditures Reserve	-	260,023	548,834	1,571,141	2,178,430	2,200,349	2,222,487	2,244,846	2,267,428	2,290,237
Contingency Reserve	-	-	-	-	14,313	94,358	596,080	855,143	870,406	678,374
<b>Total Cash Remaining</b>	-	-	-	-	-	-	-	-	<b>184,399</b>	-

Los Alamos County Utilities Department  
 10-Year Financial Forecast - FY2020-FY2029  
 Wastewater Division

1.50%

	BUDGET 2020	FORECAST 2021	FORECAST 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
<b>EXPENSE FORECAST</b>										
<b>WASTEWATER COLLECTION</b>										
Supervision, Misc Direct Admin	302,427	306,963	311,567	316,241	320,984	325,799	330,686	335,647	340,681	345,791
Wastewater Collection Operations	341,652	346,777	351,978	357,258	362,617	368,056	373,577	379,181	384,868	390,641
Sewer Lift Stations	159,288	161,677	164,102	166,564	169,062	171,598	174,172	176,785	179,437	182,128
Capital Project Inspection & Support	4,058	4,119	4,180	4,243	4,307	4,371	4,437	4,504	4,571	4,640
Total WWC Operations Expenses	807,424	819,536	831,829	844,306	856,971	869,825	882,873	896,116	909,557	923,201
<b>WASTEWATER TREATMENT</b>										
LA WWTP Operations & Maintenance	1,310,004	1,329,654	1,349,599	1,369,843	1,390,391	1,411,247	1,432,415	1,453,902	1,475,710	1,497,846
WR WWTP Operations & Maintenance	358,966	364,350	369,816	375,363	380,993	386,708	392,509	398,396	404,372	410,438
Total WWTP Operations Expenses	1,668,970	1,694,005	1,719,415	1,745,206	1,771,384	1,797,955	1,824,924	1,852,298	1,880,083	1,908,284
Interdepartmental Charges	545,371	553,552	561,855	570,283	578,837	587,519	596,332	605,277	614,356	623,572
Administrative Division Allocation	797,400	809,361	821,501	833,824	846,331	859,026	871,912	884,990	898,265	911,739
Operations encumbrances rolled forward										
Debt Service (WWT)	698,314	1,625,124	1,625,123	1,625,123	1,625,124	1,531,339	1,437,555	1,437,554	1,434,213	1,434,214
Capital	-	13,050,500	-	184,424	878,270	371,007	1,049,843	714,042	406,071	828,467

Total Operations Expenses	4,517,480	5,501,577	5,559,723	5,618,742	5,678,647	5,645,665	5,613,595	5,676,236	5,736,475	5,801,009
Total Capital Expenditures	-	13,050,500	-	184,424	878,270	371,007	1,049,843	714,042	406,071	828,467
Total Cash Requirements	4,517,480	18,552,077	5,559,723	5,803,166	6,556,917	6,016,672	6,663,439	6,390,278	6,142,546	6,629,476

<b>REVENUE FORECAST</b>										
<i>Mgal Processed</i>										
Res'l Single-Family Flat Rate Customers	6,629	6,629	6,629	6,629	6,629	6,629	6,629	6,629	6,629	6,629
Res'l Single Family Flat Rate	42.56	43.84	44.72	44.72	44.72	44.72	44.72	44.72	44.72	44.72
Res'l Single-Family Service Charge	11.76	12.11	12.35	12.35	12.35	12.35	12.35	12.35	12.35	12.35
<b>Rate Increase Percentage</b>	<b>6.00%</b>	<b>3.00%</b>	<b>2.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Total Revenue from Res'ls Flat Rate	4,277,837	4,406,203	4,494,406	4,494,406	4,494,406	4,494,406	4,494,406	4,494,406	4,494,406	4,494,406

Los Alamos County Utilities Department  
 10-Year Financial Forecast - FY2020-FY2029  
 Wastewater Division

1.50%

	BUDGET 2020	FORECAST 2021	FORECAST 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
Res'l Multi-Family Flat Rate Customers	75	75	75	75	75	75	75	75	75	75
Res'l Multi-Family Service Charge	11.76	12.11	12.35	12.35	12.35	12.35	12.35	12.35	12.35	12.35
No. of Res'l Multi-Family Dwelling Units	1,585	1,585	1,585	1,585	1,585	1,585	1,585	1,585	1,585	1,585
Res'l Multi-Family Flat Rate	35.46	36.52	37.25	37.25	37.25	37.25	37.25	37.25	37.25	37.25
<b>Rate Increase Percentage</b>	<b>6.00%</b>	<b>3.00%</b>	<b>2.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Total Revenue from Res'l MF Flat Rate	643,931	663,179	676,433	676,433	676,433	676,433	676,433	676,433	676,433	676,433
Non-Residential Customers	291	291	291	291	291	291	291	291	291	291
Non-Residential Service Charge	11.76	12.11	12.35	12.35	12.35	12.35	12.35	12.35	12.35	12.35
Non-Residential Sales in Kgal	45,572	45,481	45,390	45,299	45,209	45,118	45,028	44,938	44,848	44,758
Adjustment Factor	1.75%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Adjusted Non-Residential Sales in Kgal	46,370	45,481	45,390	45,299	45,209	45,118	45,028	44,938	44,848	44,758
Non-Res'l Commodity Charge per Kgal	20.03	20.63	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
<b>Rate Increase Percentage</b>	<b>6.00%</b>	<b>3.00%</b>	<b>2.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Total Revenue from Non-Residential	940,752	951,141	968,186	966,333	964,484	962,639	960,797	958,959	957,125	1,868,900
Total Sales Revenue	5,582,581	6,020,524	6,139,025	6,137,173	6,135,324	6,133,478	6,131,637	6,129,799	6,127,965	7,039,740
Interest on Utility Reserves	35,667	85,956	99,816	116,794	128,064	120,726	126,664	116,536	112,937	115,396
Inter-Utility Loan										
Loan Proceeds	-	13,000,000								
Revenue on Recoverable Work										
Total Cash Inflow	5,618,248	19,106,480	6,238,841	6,253,967	6,263,388	6,254,204	6,258,301	6,246,334	6,240,902	7,155,136
<b>Net Cash Flow</b>	1,100,768	554,403	679,118	450,801	(293,529)	237,532	(405,138)	(143,943)	98,356	525,660
Cumulative Net Cash Flow	1,536,933	2,091,336	2,770,455	3,221,255	2,927,726	3,165,259	2,760,121	2,616,178	2,714,533	3,240,193
Cash Balance	3,438,238	3,992,641	4,671,759	5,122,560	4,829,031	5,066,563	4,661,425	4,517,482	4,615,838	5,141,497
Recommended Cash Balance	3,829,695	4,816,653	4,860,089	4,904,132	4,948,792	4,900,292	4,852,425	4,898,984	4,942,855	4,990,729

Los Alamos County Utilities Department  
 10-Year Financial Forecast - FY2020 through FY2029  
 Wastewater Fund Cash Reserve Analysis

	BUDGET 2020	FORECAST 2021	FORECAST 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
<b>WASTEWATER UTILITY CASH RESERVES</b>										
Cash Balance *	3,438,238	3,992,641	4,671,759	5,122,560	4,829,031	5,066,563	4,661,425	4,517,482	4,615,838	5,141,497
<b>Recommended Cash Balance</b>	<b>3,829,695</b>	<b>4,816,653</b>	<b>4,860,089</b>	<b>4,904,132</b>	<b>4,948,792</b>	<b>4,900,292</b>	<b>4,852,425</b>	<b>4,898,984</b>	<b>4,942,855</b>	<b>4,990,729</b>
<b>TARGET RESERVE BALANCES</b>										
Debt Service Reserve	698,314	1,625,124	1,625,123	1,625,123	1,625,124	1,531,339	1,437,555	1,437,554	1,434,213	1,434,214
Operations Reserve	1,909,583	1,938,226	1,967,300	1,996,809	2,026,761	2,057,163	2,088,020	2,119,341	2,151,131	2,183,398
Capital Expenditures Reserve	861,219	887,315	896,188	905,150	914,202	923,344	932,577	941,903	951,322	960,835
Contingency Reserve	360,579	365,987	371,477	377,049	382,705	388,446	394,272	400,186	406,189	412,282
	3,829,695	4,816,653	4,860,089	4,904,132	4,948,792	4,900,292	4,852,425	4,898,984	4,942,855	4,990,729
<b>RESERVE BALANCE FORECAST</b>										
Debt Service Reserve	698,314	1,625,124	1,625,123	1,625,123	1,625,124	1,531,339	1,437,555	1,437,554	1,434,213	1,434,214
Operations Reserve	1,909,583	1,938,226	1,967,300	1,996,809	2,026,761	2,057,163	2,088,020	2,119,341	2,151,131	2,183,398
Capital Expenditures Reserve	830,341	429,291	896,188	905,150	914,202	923,344	932,577	941,903	951,322	960,835
Contingency Reserve	-	-	183,148	377,049	262,944	388,446	203,273	18,684	79,172	412,282
<b>Total Cash Remaining</b>	-	-	-	<b>218,428</b>	-	<b>166,272</b>	-	-	-	<b>150,768</b>



Los Alamos County Department of Public Utilities  
 10-Year Financial Forecast - FY2020 - FY2029  
 Customer Impact

**Projected Typical Bill for Residential**

	ELECTRIC 500 kwh	GAS 75 therms (assumes \$0.30 variable)	WATER 6,000 gal	SEWER	Total (excludes refuse)	Total % annual Increase	Total cumulative % Increase
FY2020	\$69.60	\$49.25	\$43.84	\$54.32	\$217.01	2.44%	6%
FY2021	\$69.60	\$49.25	\$45.71	\$55.95	\$220.51	1.61%	7%
FY2022	\$69.60	\$49.25	\$47.54	\$57.07	\$223.46	1.34%	9%
FY2023	\$69.60	\$49.25	\$48.96	\$57.07	\$224.88	0.64%	9%
FY2024	\$69.60	\$49.25	\$49.94	\$57.07	\$225.86	0.44%	10%
FY2025	\$69.60	\$49.25	\$50.82	\$57.07	\$226.73	0.39%	10%
FY2026	\$69.60	\$49.25	\$51.58	\$57.07	\$227.50	0.34%	11%
FY2027	\$69.60	\$49.25	\$52.35	\$57.07	\$228.27	0.34%	11%
FY2028	\$69.60	\$49.25	\$53.14	\$57.07	\$229.06	0.34%	11%
FY2029	\$69.60	\$49.25	\$53.93	\$57.07	\$229.85	0.35%	12%

**Utility Expense as a Percentage of Income**

	Total Bill for Average Household	Los Alamos Median Household Income	Assumed Annual Income Increase	Percentage Needed to Pay Utility Bill
FY2020	\$217.01	\$108,639	2.5%	2.40%
FY2021	\$220.51	\$111,355	2.5%	2.38%
FY2022	\$223.46	\$114,139	2.5%	2.35%
FY2023	\$224.88	\$116,992	2.5%	2.31%
FY2024	\$225.86	\$119,917	2.5%	2.26%
FY2025	\$226.73	\$122,915	2.5%	2.21%
FY2026	\$227.50	\$125,988	2.5%	2.17%
FY2027	\$228.27	\$129,137	2.5%	2.12%
FY2028	\$229.06	\$132,366	2.5%	2.08%
FY2029	\$229.85	\$135,675	2.5%	2.03%

Los Alamos County Department of Public Utilities  
 Fiscal Years 2020-2029  
 10-Year Capital Plan

FY20 (1 July 2019 - 30 June 2020)	Budget
<b>ELECTRIC PRODUCTION</b>	<b>265,000</b>
Update Energy & Water Conservation Plan	25,000
Electric SCADA Upgrades (Modems, Switches & RTUS)	100,000
Abiquiu Jib Crane	140,000
<b>ELECTRIC DISTRIBUTION</b>	<b>1,400,000</b>
Los Alamos URD Replacement (cables, jboxes, pedestals)	100,000
White Rock URD Replacement (cables, jboxes, pedestals)	100,000
Overhead System Replacement (poles, xarms, transformers)	200,000
Townsite Circuit 15, 3 PHASE	
White Rock Circuit 1, 3PHASE	
Los Alamos Substation LASS	850,000
Electric Vehicle Charging Stations	150,000
<b>GAS DISTRIBUTION</b>	<b>25,000</b>
Update Energy & Water Conservation Plan	25,000
<b>WATER DISTRIBUTION</b>	<b>0</b>
<b>WATER PRODUCTION</b>	<b>1,655,000</b>
Update Energy & Water Conservation Plan	25,000
NM 4 & Tsankawi Chlorination Building and Pipe Replacement	750,000
Replace Overlook Park Booster Station (NP-WTB)	880,000
<b>WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL</b>	<b>0</b>
<b>SEWER COLLECTION</b>	<b>0</b>
<b>WASTEWATER TREATMENT</b>	<b>0</b>

Los Alamos County Department of Public Utilities  
 Fiscal Years 2020-2029  
 10-Year Capital Plan

FY21 (1 July 2020 - 30 June 2021)	Budget
<b>ELECTRIC PRODUCTION</b>	<b>650,000</b>
El Vado Transformer Replacement	400,000
Abiquiu Transformer Replacement	100,000
Abiquiu Office Replacement	150,000
<b>ELECTRIC DISTRIBUTION</b>	<b>750,000</b>
Los Alamos URD Replacement (cables, jboxes, pedestals)	200,000
White Rock URD Replacement (cables, jboxes, pedestals)	200,000
White Rock GWS & ED Facility	50,000
Overhead System Replacement (polex, xarms, transformers)	300,000
Townsite Circuit 13, 3 PHASE	
White Rock Circuit2, 3 PHASE	
<b>GAS DISTRIBUTION</b>	<b>50,000</b>
GWS/GA Facilities at WR WWTP	50,000
<b>WATER DISTRIBUTION</b>	<b>50,000</b>
GWS/DW Facilities at WR WWTP	50,000
<b>WATER PRODUCTION</b>	<b>940,000</b>
Auto Valves 10 & 11 R & R	160,000
Design Project (G12 Tank, BS's, etc.) (NP - WTB)	530,000
Minor Diamond Drive Connections (NP - WTB)	250,000
<b>WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL</b>	<b>13,050,000</b>
<b>SEWER COLLECTION</b>	<b>50,000</b>
GWS/WC Facilities at WR WWTP	50,000
<b>WASTEWATER TREATMENT</b>	<b>13,000,000</b>
WR WWTP Replacement Project - Construction	13,000,000

Los Alamos County Department of Public Utilities  
 Fiscal Years 2020-2029  
 10-Year Capital Plan

FY22 (1 July 2021 - 30 June 2022)	Budget
<b>ELECTRIC PRODUCTION</b>	<b>290,000</b>
El Vado Ultrasonic Flow Meter	90,000
El Vado Communication Upgrades	200,000
<b>ELECTRIC DISTRIBUTION</b>	<b>700,000</b>
Los Alamos URD Replacement (cables, jboxes, pedestals)	200,000
White Rock URD Replacement (cables, jboxes, pedestals)	200,000
Overhead System Replacement (polex, xarms, transformers)	300,000
Townsite Circuit 16, 3 PHASE	
White Rock Circuit1, 1 PHASE	
<b>GAS DISTRIBUTION</b>	<b>281,000</b>
White Rock Key Steel Valve Project Phase 1	281,000
<b>WATER DISTRIBUTION</b>	<b>675,000</b>
Repaint Barranca Mesa Tank No. 2	675,000
<b>WATER PRODUCTION</b>	<b>1,595,000</b>
Repaint Guaje Booster No. 3 Tank 1 and Tank 2	845,000
2nd Group 12 Tank (NP - WTB)	750,000
<b>WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL</b>	<b>0</b>
<b>SEWER COLLECTION</b>	<b>0</b>
<b>WASTEWATER TREATMENT</b>	<b>0</b>

Los Alamos County Department of Public Utilities  
 Fiscal Years 2020-2029  
 10-Year Capital Plan

FY23 (1 July 2022 - 30 June 2023)	Budget
<b>ELECTRIC PRODUCTION</b>	<b>400,000</b>
Abiquiu Runner Repair /Rplacement	400,000
<b>ELECTRIC DISTRIBUTION</b>	<b>700,000</b>
Los Alamos URD Replacement (cables, jboxes, pedestals)	200,000
White Rock URD Replacement (cables, jboxes, pedestals)	200,000
Overhead System Replacement (poles, xarms, transformers)	300,000
Townsite Ski Hill Circuit, 3 PHASE	
White Rock Circuit2, 1 PHASE	
<b>GAS DISTRIBUTION</b>	<b>290,000</b>
White Rock Key Steel Valve Project Phase 2	290,000
<b>WATER DISTRIBUTION</b>	<b>450,000</b>
North Mesa Distribution Upgrades - Phase 1	450,000
<b>WATER PRODUCTION</b>	<b>5,325,000</b>
Abandon Guaje Well 1A & Drill New Guaje Well 1B	4,500,000
Guaje Pines, North Mesa, Diamond Connections (NP - WTB)	825,000
<b>WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL</b>	<b>179,000</b>
<b>SEWER COLLECTION</b>	<b>179,000</b>
Arkansas Area Backyard Sewer Mains & Services R&R	179,000
<b>WASTEWATER TREATMENT</b>	<b>0</b>

Los Alamos County Department of Public Utilities  
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FY24 (1 July 2023 - 30 June 2024)	Budget
<b>ELECTRIC PRODUCTION</b>	<b>440,000</b>
El Vado Controls Upgrade	440,000
<b>ELECTRIC DISTRIBUTION</b>	<b>2,766,667</b>
Los Alamos URD Replacement (cables, jboxes, pedestals)	300,000
White Rock URD Replacement (cables, jboxes, pedestals)	300,000
Overhead System Replacement (poles, xarms, transformers)	500,000
Townsite Circuit 15, 1 PHASE	
White Rock Circuit 1, Wire 3 PHASE	
EA-4 Power Line Replacement	1,666,667
<b>GAS DISTRIBUTION</b>	<b>299,000</b>
White Rock Key Steel Valve Project Phase 2	299,000
<b>WATER DISTRIBUTION</b>	<b>465,000</b>
North Mesa Distribution Upgrades - Phase 2	465,000
<b>WATER PRODUCTION</b>	<b>1,988,000</b>
Repaint Pajarito Tank 4A	600,000
Auto Valve 9 R & R	88,000
Bayo BS & Tank Upgrades (NP - WTB)	1,300,000
<b>WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL</b>	<b>844,000</b>
<b>SEWER COLLECTION</b>	<b>844,000</b>
Laguna Sewer Canyon Drop Replacement	844,000
<b>WASTEWATER TREATMENT</b>	<b>0</b>

Los Alamos County Department of Public Utilities  
 Fiscal Years 2020-2029  
 10-Year Capital Plan

FY25 (1 July 2024 - 30 June 2025)	Budget
<b>ELECTRIC PRODUCTION</b>	<b>0</b>
<b>ELECTRIC DISTRIBUTION</b>	<b>2,766,667</b>
Los Alamos URD Replacement (cables, jboxes, pedestals)	300,000
White Rock URD Replacement (cables, jboxes, pedestals)	300,000
Overhead System Replacement (polex, xarms, transformers)	500,000
Townsite Circuit 13, 1 PHASE	
White Rock Circuit2, Wire 3 PHASE	
EA-4 Power Line Replacement	1,666,667
<b>GAS DISTRIBUTION</b>	<b>307,000</b>
Pipeline Repair & Replacement / Equipment	307,000
<b>WATER DISTRIBUTION</b>	<b>500,000</b>
Aspen School Area Pipeline Phase 1	500,000
<b>WATER PRODUCTION</b>	<b>1,672,000</b>
Townsite 14" Pipeline R&R - Phase 1	922,000
SCADA Upgrades	350,000
Chamisa School NP Pipeline Connection (NP - WTB)	400,000
<b>WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL</b>	<b>353,000</b>
<b>SEWER COLLECTION</b>	<b>353,000</b>
Aspen School Area Sewerline R&R - Phase 1	174,000
Paseo Penasco Sewer Lift Station Rehabilitation	179,000
<b>WASTEWATER TREATMENT</b>	<b>0</b>

Los Alamos County Department of Public Utilities  
 Fiscal Years 2020-2029  
 10-Year Capital Plan

FY26 (1 July 2025 - 30 June 2026)	Budget
<b>ELECTRIC PRODUCTION</b>	<b>0</b>
<b>ELECTRIC DISTRIBUTION</b>	<b>2,766,667</b>
Los Alamos URD Replacement (cables, jboxes, pedestals)	300,000
White Rock URD Replacement (cables, jboxes, pedestals)	300,000
Overhead System Replacement (polex, xarms, transformers)	500,000
Townsite Circuit 16, 1 PHASE	
White Rock Circuit1, Wire 1 PHASE	
EA-4 Power Line Replacement	1,666,667
<b>GAS DISTRIBUTION</b>	<b>317,000</b>
Pipeline Repair & Replacement / Equipment	317,000
<b>WATER DISTRIBUTION</b>	<b>515,000</b>
Aspen School Area Pipeline Phase 2	515,000
<b>WATER PRODUCTION</b>	<b>1,583,000</b>
Townsite 14" Pipeline R&R - Phase 3	950,000
Barranca Mesa NP Pipeline Connections (NP - WTB)	633,000
<b>WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL</b>	<b>989,000</b>
<b>SEWER COLLECTION</b>	<b>672,000</b>
Aspen School Area Sewerline R&R - Phase 2	179,000
El Gancho Sewer Lift Station Rehabilitation	185,000
North Community Backyard Sewer Mains & Services R&R - Phase 2	308,000
<b>WASTEWATER TREATMENT</b>	<b>317,000</b>
Equipment / Vehicle	317,000



Los Alamos County Department of Public Utilities  
 Fiscal Years 2020-2029  
 10-Year Capital Plan

FY27 (1 July 2026 - 30 June 2027)	Budget
<b>ELECTRIC PRODUCTION</b>	<b>0</b>
<b>ELECTRIC DISTRIBUTION</b>	<b>2,100,000</b>
Los Alamos URD Replacement (cables, jboxes, pedestals)	300,000
White Rock URD Replacement (cables, jboxes, pedestals)	300,000
Overhead System Replacement (poles, xarms, transformers)	500,000
Townsite Circuit 16, 1 PHASE	
White Rock Circuit1, Wire 1 PHASE	
East Gate Substation	1,000,000
<b>GAS DISTRIBUTION</b>	<b>326,000</b>
Pipeline Repair & Replacement / Equipment	326,000
<b>WATER DISTRIBUTION</b>	<b>530,450</b>
Aspen School Area Pipeline Phase 3	530,450
<b>WATER PRODUCTION</b>	<b>1,979,000</b>
Townsite 14" Pipeline R&R - Phase 3	979,000
Rover and Pinon Park NP Pipeline Connections (NP - WTB)	1,000,000
<b>WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL</b>	<b>666,000</b>
<b>SEWER COLLECTION</b>	<b>666,000</b>
Old Pueblo Sewer Canyon Drop Replacement	380,000
41st/45th/46th/47th Sewerline R&R {PW-WA 7}	101,000
Aspen School Area Sewerline R&R Phase 3	185,000
<b>WASTEWATER TREATMENT</b>	<b>0</b>

Los Alamos County Department of Public Utilities  
 Fiscal Years 2020-2029  
 10-Year Capital Plan

FY28 (1 July 2027 - 30 June 2028)	Budget
<b>ELECTRIC PRODUCTION</b>	<b>0</b>
<b>ELECTRIC DISTRIBUTION</b>	<b>2,100,000</b>
Los Alamos URD Replacement (cables, jboxes, pedestals)	300,000
White Rock URD Replacement (cables, jboxes, pedestals)	300,000
Overhead System Replacement (poles, xarms, transformers)	500,000
Townsite Circuit 16, 1 PHASE	
White Rock Circuit1, Wire 1 PHASE	
East Gate Substation	1,000,000
<b>GAS DISTRIBUTION</b>	<b>336,000</b>
Pipeline Repair & Replacement / Equipment	336,000
<b>WATER DISTRIBUTION</b>	<b>546,364</b>
Aspen School Area Pipeline Phase 4	546,364
<b>WATER PRODUCTION</b>	<b>1,358,000</b>
Townsite 14" Pipeline R&R - Phase 4	1,008,000
SCADA Upgrades (NP - WTB)	350,000
<b>WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL</b>	<b>375,000</b>
<b>SEWER COLLECTION</b>	<b>375,000</b>
Aspen School Area R&R - Phase 4	185,000
Ridge Park Sewer Lift Station rehabilitation	190,000
<b>WASTEWATER TREATMENT</b>	<b>0</b>

Los Alamos County Department of Public Utilities  
 Fiscal Years 2020-2029  
 10-Year Capital Plan

FY29 (1 July 2028 - 30 June 2029)	Budget
<b>ELECTRIC PRODUCTION</b>	<b>0</b>
<b>ELECTRIC DISTRIBUTION</b>	<b>2,100,000</b>
Los Alamos URD Replacement (cables, jboxes, pedestals)	300,000
White Rock URD Replacement (cables, jboxes, pedestals)	300,000
Overhead System Replacement (polex, xarms, transformers)	500,000
Townsite Circuit 16, 1 PHASE	
White Rock Circuit1, Wire 1 PHASE	
East Gate Substation	1,000,000
<b>GAS DISTRIBUTION</b>	<b>345,000</b>
Pipeline Repair & Replacement / Equipment	345,000
<b>WATER DISTRIBUTION</b>	<b>750,000</b>
Fairway 47th to Western Area Pipeline	652,000
PRV Replacement - 1 Each	98,000
<b>WATER PRODUCTION</b>	<b>1,736,000</b>
Otowi Well No. 4 Tank (Anniversary) Construct Second Tank	1,386,000
SCADA Upgrades (NP - WTB)	350,000
<b>WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL</b>	<b>750,000</b>
<b>SEWER COLLECTION</b>	<b>750,000</b>
Airport Canyon Sewer Canyon Drop Replacement	750,000
<b>WASTEWATER TREATMENT</b>	<b>0</b>

# ELECTRIC PRODUCTION

## FY20: Electric SCADA

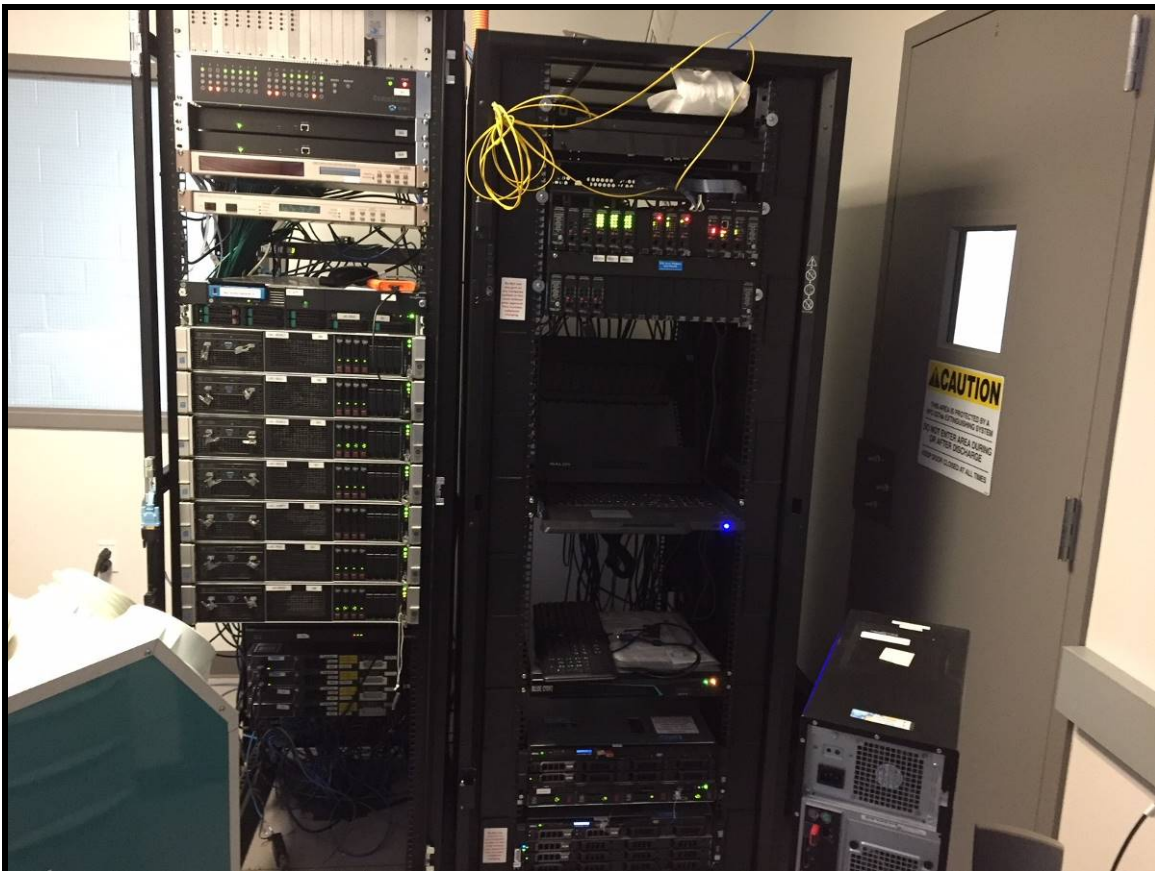
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**Project Scope:** A number of components on the electric SCADA system are at the end of their useful life and replacement parts are becoming difficult to acquire. A number of upgrades to the systems are planned to maintain a reliable operation.

**Budget:** Modems, Switches & RTUs \$100,000

**Schedule:** Summer 2019 through spring 2020

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# ELECTRIC PRODUCTION / WATER PRODUCTION / GAS DISTRIBUTION

## FY20: Update Energy and Water Conservation Plan

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Project Scope: The New Mexico Office of the State Engineer and the Western Area Power Administration require that the DPU maintain a current conservation plan. Our last update to the Energy and Water Conservation Plan was in 2015. A consultant will be hired to update our plan in 2019.

Budget:	Water Production	\$25,000
	Electric Production	\$25,000
	Gas Distribution	\$25,000

Schedule: Fall 2019

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### **2015-2019 Energy and Water Conservation Plan**

Department of Public Utilities  
Los Alamos County  
Approved by the Board of Public Utilities on  
March 18, 2015



# ELECTRIC PRODUCTION

## FY20: Abiquiu 3-Ton Jib Crane

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**Project Scope:** A new 3-ton jib crane will be installed on the north deck of the Abiquiu hydroelectric plant to raise and lower the gates to the energy dissipating chambers. Currently, access to the gates is limited due to the location of the plant electrical gear that must be navigated through by a crane or boom truck.

**Budget:** \$ 140,000

**Schedule:** Spring 2020

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# ELECTRIC DISTRIBUTION

## FY20: Overhead System Replacement

Project Scope: Many components of the utilities' overhead infrastructure operate near or past their useful plant life; greater than 50 years. The department's Asset Management Program (AMP) prioritizes O&M projects on (a) root cause analysis after power outages, (b) quarterly line patrols, and (c) year-end assessments. The O&M program includes: replacement of power poles, cross-arms, and revamps (wire & transformer upgrades). Priority is placed on the three phase backbone and areas affecting the highest number of consumers.

- |                            |            |
|----------------------------|------------|
| 1. White Rock service area | \$100,000. |
| 2. Los Alamos service area | \$100,000. |

Budget: \$ 200,000  
Schedule: Year round design and construction





# ELECTRIC DISTRIBUTION

## FY20: URD (UG residential distribution) Replacements

Project Scope: The underground system contains 1970s infrastructure which was direct-buried and in direct contact with the earth. Portions or segments of the underground system which have experienced 3 or more failures are targeted for replacement because they will fail again. Old and obsolete live-front transformers are routinely replaced due to safety and arc-flash concerns. New loop segments are designed for radial power lines which serve large amounts of customers.

1. Los Alamos town site area after three failure replacements \$100,000.
2. White Rock area after three failure replacements \$100,000.

Budget: \$ 200,000

Schedule: Year round design and construction



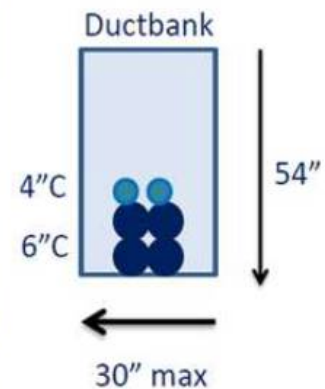


# ELECTRIC DISTRIBUTION

## FY20: LASS Substation

Project Scope: This project includes the last components to bring the new substation into service. Remaining work includes installing a neutral reactor and procure and install new breakers for the LC1 and LC2 circuits.

Budget: \$ 850,000  
Schedule: Summer 2019 to spring 2020



# ELECTRIC DISTRIBUTION

## FY20: Electric Vehicle Charging Stations

---

**Project Scope:** As part of the DPU's efforts to meet the Future Energy Resources committee's recommendations and meet the needs of the budding market of electric vehicles, several County owned charging stations will be installed. This project includes installation of multiple electric vehicle charging stations in Los Alamos and White Rock. The locations of the charging stations are still to be determined.

**Budget:** \$ 150,000

**Schedule:** Summer 2019 to spring 2020

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# GAS DISTRIBUTION / WATER DISTRIBUTION / ELECTRIC DISTRIBUTION

## FY20: Advanced Metering Infrastructure (AMI)

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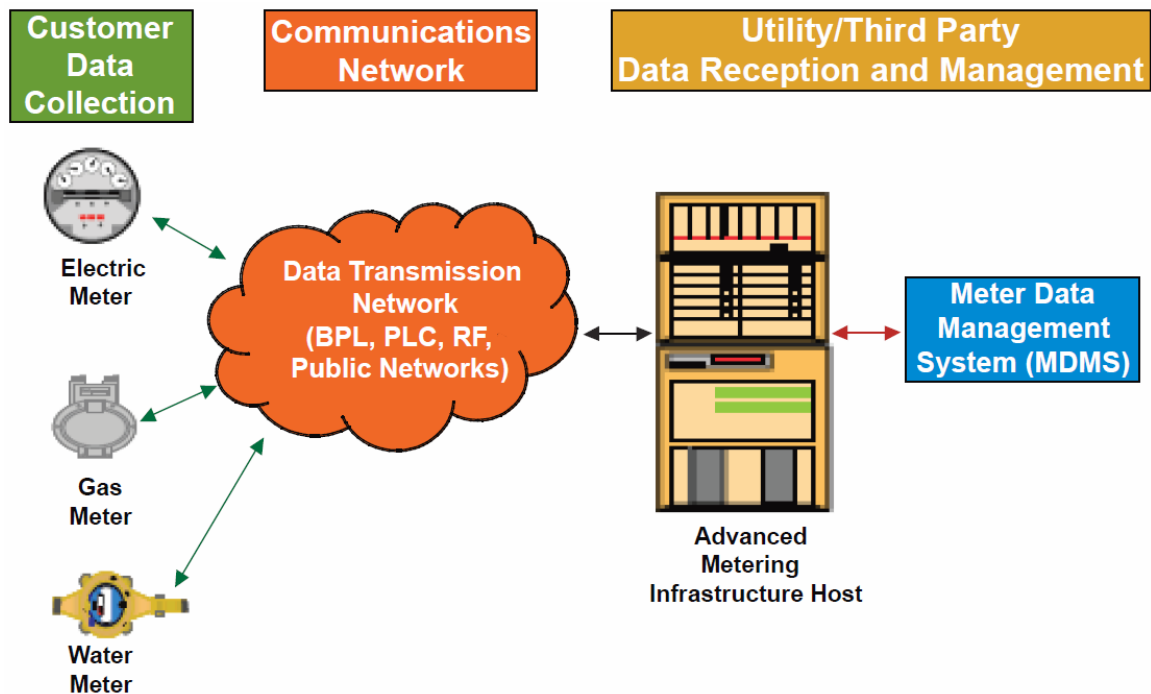
**Project Scope:** The advanced metering infrastructure (AMI) project will be ongoing through fall 2020. The water, gas and electric meters in the system will be upgraded to support automated meter reading and new electric rate structure options.

**Project Budget (Budgeted in FY19) (does not include annual maintenance fees, budgeted separately):**

Electric Distribution	\$2,457,598
Gas Distribution	\$2,104,377
Water Distribution	\$1,695,564
<b>Total</b>	<b>\$6,257,539</b>

**Schedule:** Spring 2019 through fall 2020

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## WATER PRODUCTION

### FY20: Otowi Well No. 2 Well House & Equipment

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**Project Scope:** The project will be executed in two phases. The first phase of the project for the design, drilling and development of the well is ongoing and scheduled for completion in March 2019. This budget item is for the second phase of the project for design and construction of the well house, electric gear and equipping the well with pumps. The well is scheduled to be online by summer of 2020.

**Budget:** \$1,930,000 (Budgeted in FY19)

**Schedule:** Design will occur summer of 2019 and construction of the well house in the spring of 2020.

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## WATER PRODUCTION

### FY20: State Road 4 Pipeline and Chlorination Building Replacement

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**Project Scope:** The existing pipelines that cross State Road 4 in the vicinity of the Truck Route will be replaced prior to reconstruction of the intersection. The existing chlorination building in this same area will also be replaced to accommodate a new chlorination system.

**Budget:** \$750,000

**Schedule:** Construction is scheduled for spring 2020.

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## WATER PRODUCTION

### FY20: Overlook Park Non - Potable Booster Station Replacement

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Project Scope: DPU has applied to the Water Trust Board for funding to replace the Overlook Park non-potable booster station. The existing station is 37 years old with the mechanical equipment installed outdoors. The booster station will be replaced with a new building with all of the electric and mechanical equipment indoors.

Budget: \$880,000 (\$800,000 @ 60% Grant/40% Loan; \$80,000 LAC Match)

Schedule: Construction is scheduled for spring 2020.

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# WASTEWATER TREATMENT

## FY20: Design & Construction of New Wastewater Treatment Plant in White Rock

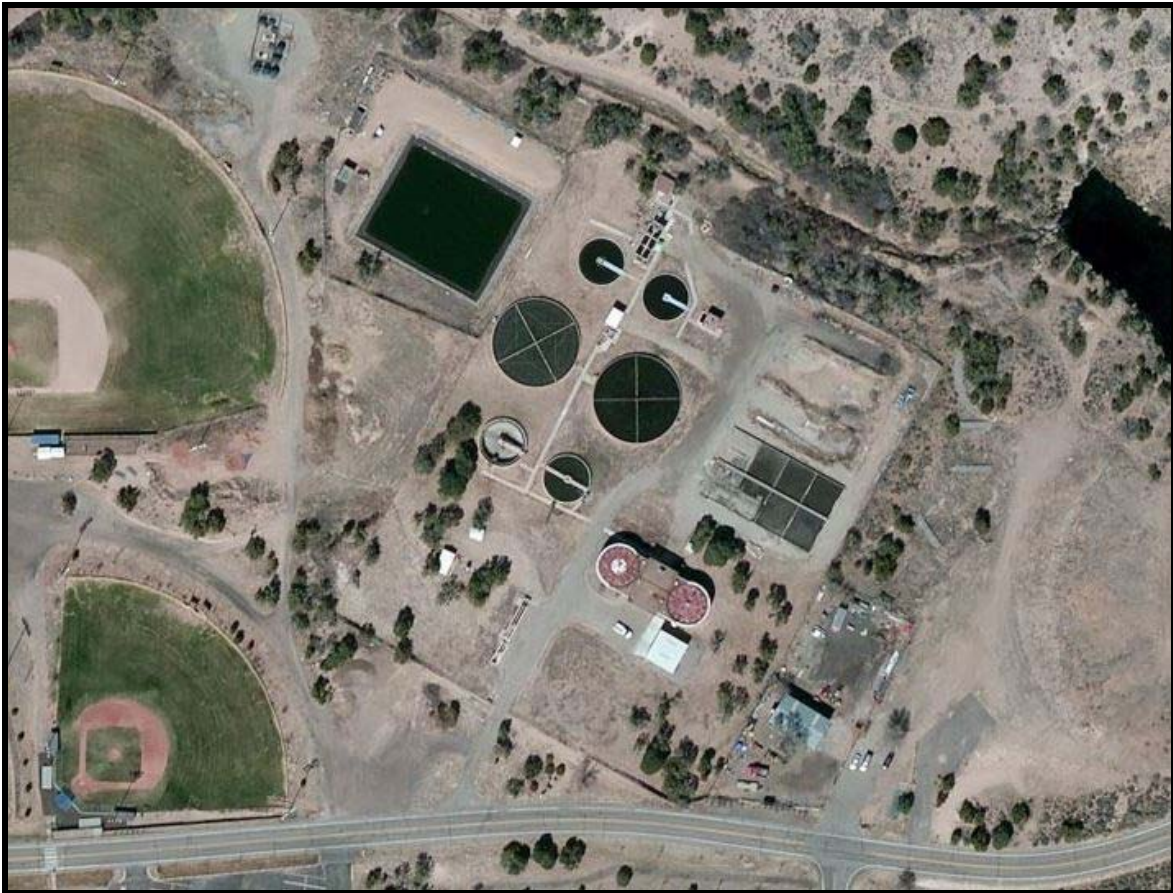
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**Project Scope:** Perform the engineering design required to completely replace the existing 50-year old trickling filter plant with a modern facility that will produce high-quality irrigation water for public spaces. The design will follow the selection and recommendations made under the Preliminary Engineering Report approved by the County in summer 2016.

**Budget:** Design \$1,000,000 (Budgeted in FY19)

**Schedule:** Retain engineering services spring 2019. Bid for Construction summer 2020

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# GLOSSARY

**Accrual Basis.** The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows. Expenses are recorded at the time liabilities are incurred and revenues are recorded when earned. Unbilled services are recorded as receivables at year end.

**Appropriations.** A legal authorization granted by the County Council to make expenditures and to incur obligations for specific purposes. An appropriation is limited in amount and time when it may be used unless it is for capital projects such as constructing roads and buildings.

**Assessed Valuation.** A determination of value set by a government upon real estate or other property as a basis for levying taxes.

**Asset.** Any owned physical object (tangible) or right (intangible) having a monetary value or an item or source of wealth expressed in terms of any cost benefiting a future period.

**Available (Unassigned) Fund Balance.** This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

**Balanced Budget.** A budget in which the total of proposed expenditures do not exceed the total of estimated income and fund balances.

**Bond.** A written promise to pay a specified sum of money (called the face value or principal) at a specified date or dates in the future (called the maturity dates) together with interest at a specified rate.

**Budget.** A government's plan of financial and program operations for a given period including proposed expenditures and a proposed means of financing them.

**Budget Calendar.** The schedule of key dates which a government follows in the preparation and adoption of the budget.

**Budgetary Control.** The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

**Capital Assets.** Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

**Capital Budget.** The appropriation of bonds or operating revenue for improvements to facilities, and other infrastructure.

**Capital Expenditure.** A Capital Expenditure is made when purchasing a fixed asset having a value of \$1,000 or more and a useful life of more than one year.

**Capital Improvements.** Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.



## GLOSSARY

**Capital Improvements Program.** A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

**Capital Improvement Project.** Any physical asset with a useful life of three years or more and a value of more than \$10,000 that is expected to be purchased in the next six years.

**Capital Project.** A Capital Project is a major construction, acquisition or renovation project with a definite duration and clear purpose that adds more than \$100,000 in value to the government's infrastructure assets. Also called capital improvements.

**Capital Outlay.** Fixed assets which have a value of \$5,000 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

**Capital Reserve.** An account used to segregate a portion of the government's equity to be used for future capital program expenditures. The amount of capital reserve is roughly equal to the government's annual equipment depreciation and an amount identified as being needed for future capital acquisition.

**Collective Bargaining Agreement.** A legal contract between the employer and a verified representative of a recognized bargaining unit for specific terms and conditions of employment (e.g., hours, working conditions, salary, fringe benefits, and matters affecting health and safety of employees).

**Commodities.** Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, minor equipment, and asphalt.

**Consumer Price Index (CPI).** A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

**Contingency.** A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Contractual Services.** Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

**Cost-of-living Adjustment (COLA).** An increase in salaries to offset the adverse effect of inflation on compensation.

**Customer(s).** An individual or group of individuals who receives the services produced through a Program.

**Debt Service.** The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

# GLOSSARY

**Dedicated Tax.** A tax levied to support a specific government program or purpose.

**Deficit.** The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

**Department.** The basic organizational unit of government which is functionally unique in its delivery of services.

**Depreciation.** Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

**Disbursement.** The expenditure of monies from an account.

**Distinguished Budget Presentation Awards Program.** A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

**Employee (or Fringe) Benefits.** Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pension, medical and life insurance plans.

**Encumbrances.** The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

**Expenditures.** A net decrease in financial resources. Expenditures include operating expenses which require the use of current assets. This term designates the cost of goods delivered or services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability of the fund from which retired, and capital outlays.

**Expenses.** Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other costs.

**Financial Plan.** A summary by fund of planned revenues, expenditures, operating transfers, reserves, and undesignated fund balances.

**Fiscal Year.** A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The County fiscal year runs July 1 through June 30 annually.

**Fixed Assets.** Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

**Full-time Equivalent (FTE).** The amount of time a position has been budgeted for, in terms of the work year of a regular full-time employee. For example, a position which has been budgeted to work full time for only six months is 0.5 FTE.

# GLOSSARY

**Function.** A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

**Fund.** An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and changes in these assets and liabilities.

**Fund Balance.** The excess of the assets of a fund over its liabilities, reserves, and carryovers.

**GAAP.** Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

**General Obligation (G.O.) Bond.** This type of bond is backed by the full faith, credit and taxing power of the government.

**Goal.** A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

**Governmental Funds.** These funds are used to account for governmental activities utilizing public revenues and expenditures.

**Grants.** A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

**Indirect Cost.** A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

**Infrastructure.** The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

**Interdepartmental Charges.** Refer to charges by one fund or department, e.g., Equipment Fund, to another fund or department for services provided.

**Interfund Transfers.** The movement of monies between funds of the same governmental entity.

**Intergovernmental.** Refers to transactions between different levels of government, e.g., city, county, state, and federal.

**Intergovernmental Revenue.** Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

**Internal Service Charges.** The charges to user departments for internal services provided by another government agency, such as data processing, or insurance funded from a central pool.

# GLOSSARY

**Levy.** The total amount to be raised by general property taxes for purposes specified in the property tax levy motion.

**Levy Rate.** The amount of tax levied for each \$1,000 of assessed valuation.

**Liability.** Indebtedness of a government entity, such as amounts owed to vendors for services rendered or good received, and principal and interest owed to County bondholders. These are debts or legal obligations which must be paid at some future date.

**Long-term Debt.** Debt with a maturity of more than one year after the date of issuance.

**Materials and Supplies.** Expendable materials and operating supplies necessary to conduct departmental operations.

**Mill.** The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

**Modified Accrual Basis.** The basis of accounting used by governmental-type funds. Under it, revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period.

**Net Budget.** The legally adopted budget less all interfund transfers and interdepartmental charges.

**Objective.** Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

**Object Detail.** An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.

**Obligations.** Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

**Operating Budget.** Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing of acquisitions, spending, and service delivery activities of a government are controlled.

**Operating Expenses.** The cost for personnel, materials, and equipment required for a department to function.

**Operating Impacts.** Operating impacts are the additional, incremental revenues or costs associated with the project-any new cost or revenue streams resulting from the project less existing expenditures and revenues where applicable. They include maintenance expenses, utility and personnel expenses, GRT revenues from project-specific construction spending and operating revenues.

# GLOSSARY

**Operating Revenue.** Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

**Ordinance.** A formal legislative enactment by the Council.

**Pay-as-you-go Basis.** A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

**Performance Indicators.** Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

**Performance Budget.** See the terms “Program Budget” and “Program Performance Budgeting”.

**Performance Measurement.** Statistical indicators that permit program evaluation to be conducted in a budgetary context.

**Performance Target.** Percentage or number for each Program performance measure that will be the desired level of performance for the upcoming budget period.

**Personal Services.** Expenditures for salaries, wages, and fringe benefits of a government's employees.

**Prior-Year Encumbrances.** Obligations from previous fiscal years in the form of purchase orders, contracts which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

**Program.** A functional grouping of departmental expenditures or activities which are directed toward a common purpose, consistent over time and meet the following criteria: comprehensive, distinctive, practical and clear.

**Program Budget.** A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

**Program Performance Budgeting.** The annual or biennial process where Program expenditures are planned, appropriated, and balanced with available resources (estimated revenues and certain fund balances). In addition to establishing appropriations, a performance budget establishes specific and measurable Performance Targets that are achievable with planned expenditures.

**Program Purpose.** A single sentence describing for each Program: its name, Services, Customers, and desired Result. Purpose Statements are required for each Program.

# GLOSSARY

**Program Revenue (Income).** Revenues earned by a program, including fees for services, license and permit fees, and fines.

**Proprietary Fund.** A category of funds which includes enterprise and internal service funds. Enterprise funds operate by creating a cash flow to pay for the services by issuing fees and charges. Internal service funds account for the costs of County departments providing services.

**Purpose.** A broad statement of the goals, in terms of meeting public service needs, that a department is organized to meet.

**Reserve.** An account used to segregate a portion of a fund balance to indicate that it is not available for expenditures, or it is legally set aside for a specific future use.

**Resolution.** A special or temporary order of a legislative body; and order of a legislative body requiring less legal formality than an ordinance or statute.

**Resources.** Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

**Revenue.** Amounts received by a governments from sources including taxes, fines, fees, grants, or charges for services, which can be used to finance government operations or capital assets. These amounts increase the net assets of the government. For those revenues which are recorded on an accrual basis, this term designates additions to assets which (a) do not increase any liability, (b) do not represent recovery of an expenditure, (c) do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets, and (d) do not represent contributions of fund capital in Enterprise and Internal Service Funds.

**Revenue Bond.** This type of bond is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.

**Service Level.** Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

**Source of Revenue.** Revenues are classified according to their source or point of origin.

**Special Revenue Funds.** These funds consists of several revenue sources that are earmarked for specific purposes.

**Taxes.** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

**Transfers In/Out.** Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

## GLOSSARY

**Unassigned Fund Balance.** The portion of a fund's balance that is not restricted or committed for a specific purpose and is available for general appropriation.

**User Charges.** The payment of a fee for direct receipt of a public service by the party who benefits from the service.

**Variable Cost.** A cost that increases/decreases with increases/decreases in the amount of service provided such as the payment of a salary.

**Working Capital.** The difference between current assets and current liabilities, or net current assets of proprietary-type funds.

## ACRONYMS AND ABBREVIATIONS

ACCTS	-	Accounts
ADMIN	-	Administration
AP	-	Accounts Payable
ASST	-	Assistant
BLDG	-	Building
BUD	-	Budget
CAFR	-	Comprehensive Annual Financial Report
CMO	-	County Managers Office
CDC	-	Community Development Committee
CDD	-	Community Development Department
CHGS	-	Charges
CIP	-	Capital Improvement Program
COLA	-	Cost-Of-Living Adjustment
CPR	-	Cardio Pulmonary Resuscitation
C&PR	-	Communications & Public Relations
CSD	-	Community Services Department
CYFD	-	Children, Youth, and Families Department
DFA	-	Department of Finance and Administration
DOE	-	Department of Energy
DOH	-	Department of Health
DPU	-	Department of Public Utilities
DWI	-	Driving While Intoxicated
EMS	-	Emergency Medical Services
ENG	-	Engineer
ERP	-	Enterprise Resource Planning
EVSP	-	Economic Vitality Strategic Plan
FD	-	Fund
FSN	-	Family Strengths Network
FTE	-	Full Time Equivalent
FTA	-	Federal Transit Administration
FY	-	Fiscal Year
GAAP	-	Generally Accepted Accounting Principles
GF	-	General Fund
GFOA	-	Government Finance Officers Association
GIS	-	Geographical Information System
GRT	-	Gross Receipts Tax
GWS	-	Gas, Water and Sewer
HCAP	-	Health Care Assistance Program
HVAC	-	Heating, Ventilating and Cooling
HR	-	Human Resources
HRIS	-	Human Resources Information System
ICIP	-	Infrastructure and Capital Improvement Program
IDC	-	Interdepartmental Charge
IM	-	Information Management
IPRA	-	Inspection of Public Records Act
JJAB	-	Juvenile Justice Advisory Board
LA	-	Los Alamos
LAC	-	Los Alamos County
LACHC	-	Los Alamos Community Health Council



## ACRONYMS AND ABBREVIATIONS

LAFD	-	Los Alamos Fire Department
LAHP	-	Los Alamos Housing Partnership
LANL	-	Los Alamos National Laboratory
LARSO	-	Los Alamos Retired and Seniors Organization
LEDA	-	Local Economic Development Act
LEED	-	Leadership in Energy & Environmental Design
LRFP	-	Long Range Financial Plan
MAP	-	Management Action Plan
MFM	-	Major Facilities Maintenance
MGR	-	Manager
MISC	-	Miscellaneous
NCRTD	-	North Central Regional Transit District
NMDHSEM-	-	New Mexico Department of Homeland Security & Emergency Management
NMDOT	-	New Mexico Department of Transportation
O&M	-	Operations & Maintenance
O/H	-	Overhead
P-CARD	-	Procurement Card
PAFR	-	Popular Annual Financial Report
PCI	-	Pavement Condition Index
PCS	-	Pajarito Cliffs Site
PILT	-	Payments in Lieu of Tax
PIO	-	Public Information Officer
PPA	-	Performance Planning and Appraisal
PTP	-	Progress Through Partnering
PRC	-	Public Regulation Commission
PRIDE	-	Parents Resource Institute for Drug Education
PTVF	-	Property Tax Valuation Fund
PW	-	Public Works
RFP	-	Request for Proposal
RIM	-	Records Information Management
SCADA	-	System Control And Data Acquisition
SPEC	-	Specialist
SR	-	Senior
SUPT	-	Superintendent
SVCS	-	Services
TECH	-	Technician
TEMP	-	Temporary
UNM	-	University of New Mexico
USDOI	-	United States Department of the Interior
USFAA	-	United States Federal Aviation Administration
WP	-	Water Production
WD	-	Water Distribution
WR	-	White Rock
WTB	-	Water Trust Board
WW	-	Wastewater
WWTP	-	Wastewater Treatment Plant
YMCA	-	Young Men's Club of America
YRRS	-	Youth Risk and Resiliency Survey

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