



# LOS ALAMOS

INCORPORATED COUNTY OF  
LOS ALAMOS, NEW MEXICO

BIENNIAL BUDGET

**FY 2021 – ADOPTED**

FY 2022 – PROJECTED

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

# Los Alamos County, New Mexico FY2021 - FY2022 Biennial Budget

**Sara Scott**  
Council Chair

**Randall Ryti**  
Council Vice-Chair

**David Izraelevitz**  
Councilor

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**James Robinson**  
Councilor

**Pete Sheehey**  
Councilor



# Los Alamos County, New Mexico Biennial Budget

**Adopted for fiscal year ending June 30, 2021**

Projected for fiscal year ending June 30, 2022

**Harry Burgess**

County Manager

**Steven Lynne**

Deputy County Manager

## **Administrative Services Department – Finance Division Accounting & Budget**

**Helen Perraglio**

Chief Financial Officer

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Deputy Chief Financial Officer

**Karen Kendall**

Budget & Performance Manager

**Yvette Atencio**

Senior Budget Analyst



GOVERNMENT FINANCE OFFICERS ASSOCIATION

### *Distinguished Budget Presentation Award*

PRESENTED TO

**Los Alamos County**

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For the Fiscal Year Beginning

**July 1, 2019**

*Christopher P. Morrill*

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, 2019.

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 FY2021 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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## ***County Councilors and Citizens of Los Alamos –***

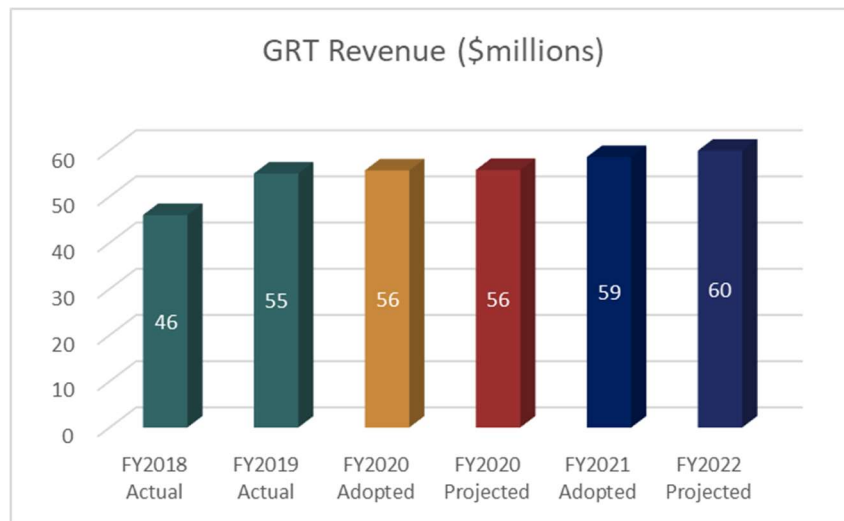
I am pleased to present to you the Adopted Fiscal Year (FY) 2021 Budget. This is the first year of the FY2021-2022 biennial budget cycle. The proposed budget was developed prior to the COVID-19 (coronavirus) outbreak.

On March 18, 2020, Council Chair Sara Scott declared a local public health emergency because of the novel coronavirus COVID-19. “Declaring this public health emergency is a prudent step for us to take at this time. It opens the door for us to allocate resources to immediate needs, as well as being able to access state or federal funds for recovery and response,” Scott said. The County Office of Emergency Management is working closely with LA Medical Center, LANL, other local entities, and State health officials to prepare for Coronavirus to emerge here in Los Alamos.

The County’s senior management team and I worked together to formulate a plan to keep our community and County employees safe, as well as to comply with emerging health guidance from the Governor and state agencies. County facilities including the library, senior centers and recreation facilities were closed to the public on March 16<sup>th</sup>.

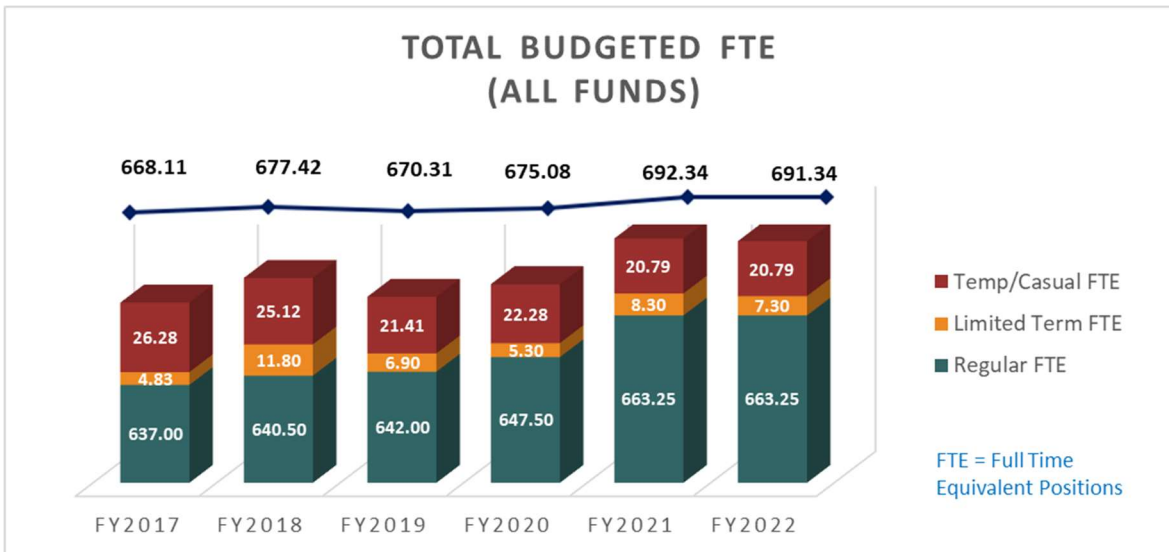
As of March 18<sup>th</sup>, County employees providing essential services who have the ability to work from home (telecommute) are being given assigned work and County-issued laptops. Department Directors have identified employees that fall within this category, including any employee who may be at higher health risk if they contract COVID-19. Employees providing essential services who have a job that requires them to be in the field, such as public safety or utilities’ workers, will report to work as scheduled. All other employees who provide non-essential services, as defined and determined by Department Directors and with approval from the County Manager, will remain at home. They will be on special Emergency Paid Leave status, must be in contact with their Supervisor daily, and could be recalled to work at any time. County employees continue to provide the citizens of Los Alamos with necessary, essential services.

A driving force in developing our budget each year is the estimation of County revenues. Gross Receipts Tax (GRT) accounts for 72% and Property Taxes accounts for 10.3% 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). Below is a chart of total GRT Revenue across all funds.



The County began preparing the budget in December. Our guidance for budget development was for a 3% increase in salaries for non-collective bargaining employees, a 10% increase in medical premiums and other expenditure categories flat to the FY2020 adopted amounts except for contractually obligated increases. Based on the current projected revenues and Council's guidance to maintain a 20% reserve, there was an opportunity for Council to 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 as adopted by Council included \$12.17 million in approved budget options.

The adopted budget has 663.25 regular, 8.30 limited term and 20.79 temp/casual positions for a total of 692.34 budgeted FTE in all funds. The 15.75 increase to regular FTE is due to the following changes. A total increase of 2.5 FTEs in Administrative Services made up of 0.05 for a payroll specialist in Finance, 1.0 for a Deputy Chief Purchasing Officer in Procurement and 1.0 in IM/Records for a Sr. Records Specialist. An increase of 4.0 FTEs in CSD, made up of 1.0 in Library for a Program Specialist and 3.0 in Parks for White Rock crew. An increase of 0.25 FTE was added to HCAP due partially to expanded duties due to COVID-19. An increase of 1.0 FTE in CMO/Risk for an additional Safety Specialist. An increase of 1.0 FTE in Police for an Animal Shelter Public Service Aide. In Public Works, an increase of 6.0 FTEs were added to Facilities for a 5 FTE construction crew and a new superintendent, functions previously handled via an outside contractor and 1.0 FTE in Fleet for a Mechanic II. The 3.0 FTE increase in limited term positions is due to a HR Tech in Human Resources and both an Engineering Associate and GWS trainee in the Department of Public Utilities. The 1.49 FTE reduction in temp/casual positions is due to 0.54 reduction in temp/casual hours in Administrative Services, Information Management and a 0.95 reduction in the Department of Public Utilities.



### FY2021 and How We Got There

Many exciting projects, opportunities and accomplishments occurred that lead us into FY2021.

- The past year brought many positive changes and exciting new paths forward for our community. One of the biggest highlights was an advancement in the number and types of housing units that are moving ahead: Mirador Subdivision initiated its first phase of homes in White Rock, apartments known as “The Hill” south of Trinity took design plans to the Planning & Zoning Commission, the Black Hole property was sold to a private housing developer, the proposed Canyon Walk Apartments closed on their property acquisition and “The Bluffs,” a new Senior housing development was approved nearby on DP Rd. Most of these projects will begin construction in 2020, adding urgently needed housing to Los Alamos, which is rapidly growing, thanks to a hiring boom at LANL.
- The County received a State legislative capital outlay grant for \$475,000 to use toward infrastructure that is needed for land owned by the Los Alamos Public Schools east of the Middle School. The County continues to have a set-aside in the annual budget for dollars targeted to specifically support Schools’ needs such as this. An option being explored for the North Mesa project involves setting up a community land trust. This model, or a similar property ownership model, could affect lower prices to help meet income-qualified needs voiced by the Schools’ staff.
- The County Council approved a development agreement that will bring a new Marriott hotel to Los Alamos, located at 20th and Trinity. Marriott will build an 86-room hotel as well as a new conference center that can seat up to 300 people for large events. Marriott will manage the new conference center, which has been an urgent need identified in economic development plans for well over a decade.



- The County also continued its commitment to the Home Renewal and Homebuyer Assistance programs. The goal of the home renewal program is to address upgrades that promote energy efficiency, accessibility and other necessary home repairs. The homebuyer assistance program continues to be heavily used. Prospective buyers who are low-income qualified can apply for a low-interest loan for a down payment, without adding to monthly mortgage costs.
- Projects related to the Manhattan Project National Historical Park continued to make great strides. The Council funded the first phase of wayfinding signage for tourists, relocated the Los Alamos Visitor Center to space on the northern side of the Community Building downtown, purchased a historical property associated with the Manhattan Project, and work got underway on implementing actions in the Fuller Lodge Interpretative Plan.
- Capital projects for four quality of life initiatives were funded and are presently moving from design to construction: a Kiddie Pool addition to the Aquatic Center, a Splash Pad for White Rock, Golf Course irrigation replacement, and improvements at the Ice Rink. Construction is likely to begin occurring late in 2020 and several of the projects should be open for the community to enjoy by 2021.
- Infrastructure projects also took center stage this year – most noticeably with the State Department of Transportation’s NM502 roundabout project; County staff coordinated outreach with commuters and nearby businesses to support the community’s needs and resolve concerns with traffic or access.
- This summer, the County was approached by the Christian Science Church to ask if the County would be interested in buying their building, the former WAC building that was a dormitory during the days of the Manhattan Project. The County closed on the property on September 12, 2019. Once the Church vacates the property, the County will determine the best plan to move forward with any use or restoration of the property, which can then be included in the historic walking tour of Los Alamos.
- Staff in the Social Services Division successfully reinstated the local Public Health Office after the State drastically reduced operating hours in 2017. The County secured and renovated leased space for the Public Health office (required by State statute) and services are now jointly provided by Las Clinicas del Norte and the State Department of Health. The new office is called the Health Commons.
- At the end of 2019, the County took action to create a new advisory Health Council, as required by the State. This will also improve efficiencies in tracking funding and grants and give the Council better insight and direction as initiatives for improving social services continues in 2020.

- The County received funding from the State for \$2.8 million, reimbursed to Public Works' capital projects fund from a State emergency grant for emergency road repairs to Diamond Drive after a harsh winter ruined the asphalt. The project was executed in just a few months thanks to careful oversight from Public Works' staff. Close coordination with the Contractor, including plans for them to work through the night to avoid traffic congestion, working around commuter peak travel times and planning with the High School to be sure the project work zones moved north of their property before school resumed in August were all highlights of this very successful project.
- The County implemented an upgrade to its MUNIS (Finance/Utility/HR) software this year, which included negotiating and executing a contract with the vendor and working against an aggressive timeline for implementation. Testing of the various components of MUNIS occurred in the Fall to prepare for the successful upgrade.
- 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 (28 consecutive years) for the Comprehensive Annual Financial Report (CAFR), the Distinguished Budget Presentation Award (27 consecutive years) and the Outstanding Achievement in Popular Annual Financial Reporting (3 years) for the County's PAFR which we began publishing in FY2016. 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.

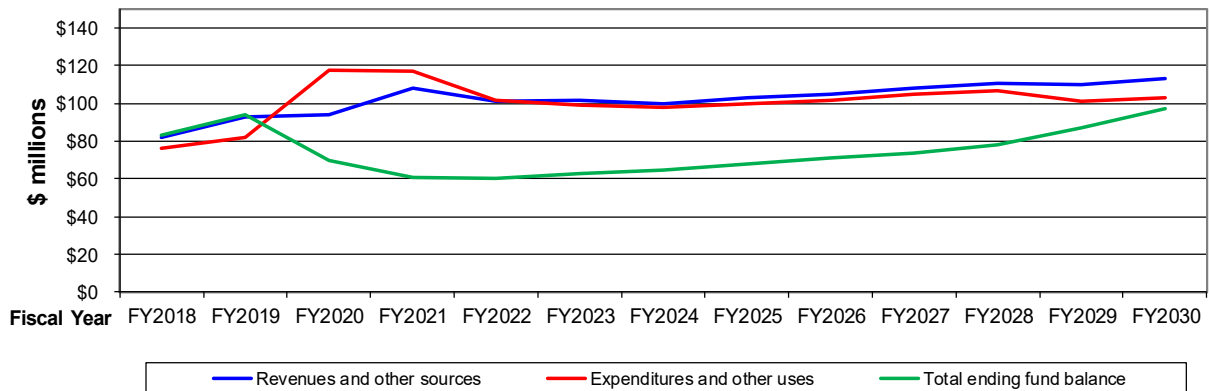
As a result of our current efforts to contain expenditures and a historically conservative approach to fund balance reserves, the County's Governmental Funds balances have remained positive. Projections for the long-range financial outlook are based upon the following assumptions:

- FY2022 includes a 3% increase to salaries, an additional 10% increase in medical premiums and a 3% increase in non-salary/benefit expenditures.
- FY2020 included 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. In FY2029, the debt service payments are fully paid for a reduction of \$4.5 million in annual debt service payments.
- Beginning in FY2021 and forward, the long-range financial outlook includes a \$400,000 per year transfer from the General Fund to the Economic Development Fund for the housing loan programs.
- Due to the COVID-19 emergency and the associated impact to the economy, we are conservatively projecting a 0% investment income for FY2020. The investment income projection for FY2021 is 3% and in FY2022 forward it is 3.5%.

- FY2023 and later include a 3% inflation factor for revenue and expenditures.

## Governmental Activities Summary (in \$ millions)

Governmental Activities Summary (in \$ millions)													
	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Total beginning fund balance	77	83	94	70	61	60	63	65	68	71	74	78	87
Revenues and other sources	82	93	94	108	101	102	100	103	105	108	111	110	113
Expenditures and other uses	(76)	(82)	(118)	(117)	(102)	(99)	(98)	(100)	(102)	(105)	(107)	(101)	(103)
Total ending fund balance	83	94	70	61	60	63	65	68	71	74	78	87	97



### ***FY2021 Budget at a Glance & Major Change in Fund Revenues and Expenditures***

The overall County adopted FY2021 expenditures are \$239.5 million as compared to FY2020 adopted expenditures of \$199.6 million. Overall County revenues are \$230.3 million as compared to FY2020 adopted revenues of \$202.9 million.

### **General Fund**

In FY2021, General Fund revenues are budgeted at \$2.7 million, or 3.8%, higher than in the FY2020 Adopted Budget for a total of \$74.3 million. Projected increases in GRT, Property Tax and Interdepartmental Charges make up the majority of the budgeted revenue.

At a total of \$65.7 million, the FY2021 Adopted Budget expenditures are \$4.6 million or 7.5%, higher than in the FY2020 Adopted Budget. This is due primarily to the 3% salary increase, 10% increase in medical premiums and contractual increases. During the budget hearings, Council adopted \$4.2 million in budget options for the General Fund which included \$1 million for the County's COVID-19 response.

## **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 FY2021 adopted budget expenditures are \$121,007 above the FY2020 adopted budget. This increase in expenditures is due, in part, to a shift to which fund covers the visitor's center contract and tourism marketing. Even with this increase in expenditures, the projected ending fund balance for FY2021 is \$197,902.

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 FY2021 are budgeted at \$109,586 above the prior fiscal year and the transfer in from the General Fund was increased from \$317,000 in FY2020 to \$650,000 in FY2021.

The Economic Development Fund has budgeted revenues of \$147,000 and budgeted expenditures of \$2.7 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. The \$400,000 budgeted in FY2021 for the Housing Rehabilitation and Downpayment Assistance programs is being funded by a transfer from the General Fund.

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

For FY2021, budgeted expenditures in the CIP Fund total \$16.1 million which is \$6.8 million higher FY2020. The change is primarily due to the DP Road Infrastructure, Public Safety CAD Software, Canyon Rim Trail Underpass, Sherwood Blvd. and North Mesa Road Improvement projects in FY2021. Budgeted revenues in FY2021 are \$2.4 million higher than the prior year due to \$3.2 million in state grants and \$2.3 million in federal grants offset by a decrease in projected land sale proceeds. Included in the adopted budget expenditures is \$6 million in budget options adopted by Council during the Budget Hearings.

## **Joint Utility Systems Fund**

The Joint Utility System Fund revenues for FY2021 are \$85.2 million which is \$18.1 million (26.9%) above the FY2020 adopted budget. Expenditures are \$86 million which is \$22.5 million (35.4%) higher than the prior year. The primary reason for both the revenue and expenditure budget variance is the inclusion of \$14,800,856 for the White Rock Treatment Plant scheduled for construction in FY21 and FY22 and funded with state loan financing. The variance also relates to \$6,831,060 for several water projects funded by loan/grant funds or other external funding sources.

The FY2021 Joint Utility Fund budgets include the effect of planned rate changes previously approved by the Board of Public Utilities and the County Council. In FY2021 there is a planned 4.25% increase in wholesale potable water, potable retail water and non-potable water rates as well as a 3% increase in sewer rates.

The FY2022 projected Joint Utility Fund budget includes the effect of planned rate changes previously approved by the Board of Public Utilities and the County Council. In FY2022 there is a 4% increase in wholesale potable water, potable retail water and non-potable water rates as well as a 2% increase in sewer rates.

### **Other Enterprise Funds**

FY2021 revenues totaling \$41.16 million in these business-type activities funds are projected to be \$3.1 million, or 8.2%, higher than FY2020. Total expenses of \$40.7 million are 6.1% higher than FY2020.

The Environmental Services Fund expenses are \$4.9 million which is \$432,388 higher than the FY2020 budget. The budgeted revenues of \$4.7 million are \$126,498 higher than in FY2020. The revenue variance is due primarily to increased GRT revenue and increased residential and commercial volumes. Included in the adopted budget expenditures is \$235,406 in budget options adopted by Council during the Budget Hearings.

In the Transit Fund, budgeted revenues of \$4.4 million are \$671,388 above the adopted FY2020 budget. Budgeted expenditures are \$6 million or approximately \$1 million above the adopted budget. This is primarily due to the timing of bus replacement and related grants. Transfers-in to the Transit from the General Fund increased by \$400,000 to cover the weekend routes and the County share of proposed grants. Included in the adopted budget expenditures is \$129,909 in budget options adopted by Council during the Budget Hearings.

The Fire Fund budgeted expenditures are \$28.3 million and revenues are \$31 million for FY2021. The \$1.1 million (4.1%) increase in expenditures is due to the planned amounts within the DOE Cooperative Agreement. The higher percentage increase in revenues of 8.9% or \$2.5 million is due to both an increase in Fire Protection Excise Tax and the fact that the increase in the County's share of the FY2020 Cooperative Agreement was handled through a budget revision instead of being in the adopted budget for FY2020.

The Airport Fund budgeted revenue is \$1 million and expenditures are \$1.4 million. This is approximately \$228,000 decrease in both revenue and expenditures due to the timing of grant funded projects for FY2021.

### **Internal Service Funds**

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

Total FY2021 budgeted expenditures in the Fleet Fund are \$5.5 million or 25% higher than in FY2020. Revenues are relatively flat over the FY2020 adopted budget. The increase in expenditures is due primarily to the planned purchase of a Vector Jet Rodder and a Double K Trolley bus. Included in the adopted budget expenditures is \$530,889 in budget options adopted by Council during the Budget Hearings.

The Risk Management Fund budgeted FY2021 revenues are \$12.9 million and budgeted expenditures are \$13 million. The revenues increased \$1 million or 8.8% over the adopted

budget while expenditures increased \$2 million or 18.9%. The increase in expenditures is due primarily to increases in medical benefits and \$89,052 in budget options adopted by Council during the Budget Hearings.

## **Conclusion**

We are taking proactive steps to keep our workforce as safe as possible and building up some reserves in the event employees become ill, given the impact of the COVID-19 virus on local communities. Our goal is to move to a 'skeleton crew' to keep providing a base level of services that our community needs during this critical health crisis, while keeping our employees safe and reducing the spread of germs that can occur with face to face transactions. 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 adopted FY2021 budget that continues to support County Council's strategic focus. Los Alamos County strives to provide excellent service to our citizens. 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' or similar initials, written in a cursive style.

Harry Burgess  
County Manager

# READER'S GUIDE

Presented here is the adopted budget for FY2021 - the first year of the FY2021/2022 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 (FY2021) is adopted and second year (FY2022) is projected. 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 February 2020 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)	(6)
<b>FY2018</b>	<b>FY2019</b>	<b>FY2020</b>	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022</b>
<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Projected</b>	<b>Adopted</b>	<b>Projected</b>
		<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>

- (1) The first column presents actual audited amounts as reported in the County's Comprehensive Annual Financial Report for the year ended June 30, 2018.
- (2) The second column presents actual audited amounts as reported in the County's Comprehensive Annual Financial Report for the year ended June 30, 2019.
- (3) The next column presents the FY2020 Adopted Budget.
- (4) The next column presents the FY2020 Projected Actual Results.
- (5) This column presents the first year of the Biennial Budget - FY2021 Adopted Budget.
- (6) This column presents the second year of the Biennial Budget - FY2022 Projected 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)	(5)
FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2021 Adopted Budget	FY2022 Projected 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, 2018.
- (2) The second column presents actual audited amounts as reported in the County's Comprehensive Annual Financial Report for the year ended June 30, 2019.
- (3) The next column presents the FY2020 Adopted Budget.
- (4) The next presents the first year of the Biennial Budget - FY2021 Adopted Budget.
- (5) The next presents the second year of the Biennial Budget – FY2022 Projected 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

<p><b><u>Responsibilities</u></b> <b>County Manager</b></p>	<p><b><u>Budget Activities</u></b></p> <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>
<p><b>Departments</b></p>	<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>
<p><b>Budget and Performance Management</b></p>	<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>
<p><b>County Council</b></p>	<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 2021 Budget and Performance Measure Planning Calendar

	Starting Date	Completion Date
Preliminary Budget Guidance to departments	Monday, December 2, 2019	Friday, December 6, 2019
Finance prepares and distributes FY2019 midyear revenue and expenditure reports	Monday, December 2, 2019	Friday, December 6, 2019
Departments receive preliminary position control reports from Finance staff	Tuesday, January 21, 2020	Friday, February 7, 2020
<b>Council Strategic Planning Session</b>	Tuesday, February 25, 2020	Tuesday, February 25, 2020
Finance and Departments meet to review position control and initial FY2021 proposed budget and budget options	Friday, January 24, 2020	Tuesday, February 18, 2020
County Manager's Office, Finance and Departments meet to review FY2021 proposed budget and budget options	Tuesday, February 11, 2020	Thursday, March 19, 2020
County Manager's Office and Finance finalize proposed budget, budget options, budget message and budget guide.	Thursday, March 5, 2020	Wednesday, March 25, 2020
Departments submit department summary and performance measure data to Finance for inclusion in Budget Book	Monday, March 9, 2020	Wednesday, March 25, 2020
Budget Hearing Notice and Proposed Budget Statement published in local newspaper	Tuesday, March 24, 2020	Tuesday, March 24, 2020
<b>Budget Book published. Available on County website, libraries and at Customer Care Center in Municipal Building</b>	<b>Tuesday, March 31, 2020</b>	<b>Tuesday, March 31, 2020</b>
Proposed Budget submitted to County Council	Tuesday, March 31, 2020	Tuesday, March 31, 2020
Budget hearing	Monday, April 20, 2020	Monday, April 20, 2020
Budget hearing	Tuesday, April 21, 2020	Tuesday, April 21, 2020
Budget hearing	Monday, April 27, 2020	Monday, April 27, 2020
Adopted budget submitted to the New Mexico DFA (Department of Finance and Administration)	Friday, May 29, 2020	Sunday, May 31, 2020
Notification of New Mexico DFA (Department of Finance and Administration acceptance of adopted budget	Tuesday, September 1, 2020	Tuesday, September 1, 2020
Final Budget document complete. Adopted budget available to public. Sent to GFOA (Government Finance Officers Association).	Wednesday, September 30, 2020	Wednesday, September 30, 2020

HIGHLIGHTED ITEMS INVOLVE COUNCIL ACTION

CHARTER DEADLINE FOR PUBLISHING BUDGET

# GENERAL BUDGET INFORMATION

## Participate in the FY2021 LOS ALAMOS COUNTY BUDGET HEARINGS

MON AND TUES., APRIL 20-21 | MON AND TUES., APRIL 27-28 \*

ALL MEETINGS BEGIN AT 6:00 P.M.

\*Scheduled budget hearings may be cancelled if the budget is adopted at an earlier hearing. Additionally, hearing schedule and format is subject to change based upon public gathering guidance associated with the COVID-19 emergency. This budget was developed prior to the COVID-19 emergency and a revised proposed budget may be presented at the hearings.

### AGENDA:

- Introduction and Overview
- Long Range Financial Projection
- Department Budget Summaries
- Consideration of Budget Options
- Parking Lot - Outstanding / Unresolved Items
- Possible Adoption of the FY2021 Budget

**PUBLIC COMMENT:** Council invites public comment on any portion of the proposed budget at the beginning of each meeting.

**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 the County Municipal Building lobby after March 31st. 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:** [labudget@lacnm.us](mailto:labudget@lacnm.us) OR [countycouncil@lacnm.us](mailto:countycouncil@lacnm.us)

**MAIL:** Los Alamos County Manager  
1000 Central Ave., Suite 350, Los Alamos, NM 87544

### FTE Changes

FY2021 Proposed: 675.59

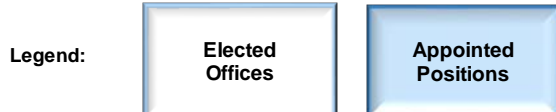
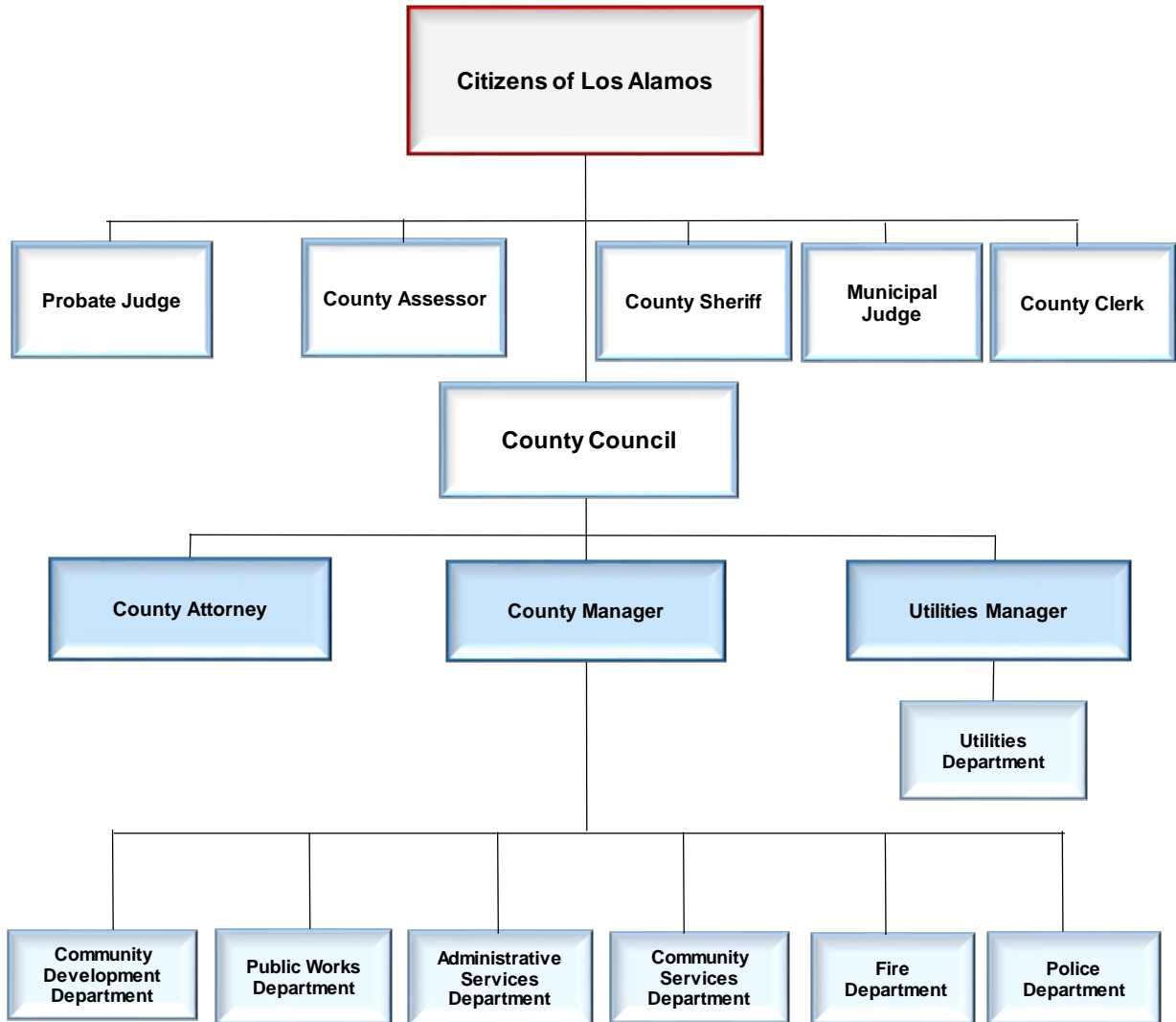
FY2020 Adopted: 675.08

Net Increase: 0.51

### FY2021 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
<b>FY21 PROPOSED</b>								
Total Beginning Fund Balance/ Working Capital FY2021	36,094,822	6,878,235	297,372	29,457,105	4,775,800	4,480,010	10,959,330	92,942,674
Revenues & Other Sources	75,702,856	4,289,484	9,000	7,555,924	85,246,487	41,474,100	17,506,159	231,784,010
Transfers from Other Funds	3,077,197	1,086,950	4,552,159	6,329,000	2,000,000	1,576,053	0	18,621,359
Expenditures	61,523,837	7,471,562	4,552,159	9,356,000	85,501,252	40,305,085	17,877,570	226,587,465
Transfers to Other Funds	12,186,162	2,000,000	0	1,358,000	819,197	2,258,000	0	18,621,359
<b>FY22 PROJECTED</b>								
Total Fund Balance/ Working Capital / Ending FY2021	41,164,876	2,783,107	306,372	32,628,029	5,701,838	4,967,078	10,587,919	98,139,219
Revenues & Other Sources	75,880,081	4,214,912	11,000	6,404,320	65,734,289	40,722,958	18,825,885	211,793,445
Transfers from Other Funds	3,077,846	1,092,450	4,556,409	6,500,000	0	1,463,350	0	16,690,055
Expenditures	63,467,958	5,457,225	4,556,409	12,856,000	61,692,306	39,974,870	18,666,773	206,671,541
Transfers to Other Funds	12,218,209	0	0	1,394,000	835,846	2,242,000	0	16,690,055
Total Fund Balance / Working Capital / Ending FY2022	44,436,636	2,633,244	317,372	31,282,349	8,907,975	4,936,516	10,747,031	103,261,123

# COUNTY-WIDE ORGANIZATION CHART



# GENERAL COUNTY INFORMATION – COUNTY SERVICES

<b><i>Elected</i></b>
<b><i>Council</i></b>
<p>Sara Scott, Council Chair            Randall Ryti, Council Vice-Chair            David Izraelevitz            Antonio Maggiore            Katrina Martin            James Robinson            Pete Sheehey</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>
Philo Shelton



# 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 19,101 (Department of Workforce Solutions Economic Research and Analysis report). Los Alamos County has enjoyed the lowest unemployment rate and the highest income per capita in New Mexico for a number of years. In Nov 2018, figures from the New Mexico Department of Workforce Solutions put the unemployment rate for Los Alamos County at 3.33% 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 \$68,503 in 2019 compared to \$48,059 for the state and \$60,293 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 11,970 men and women to conduct research in many fields including lasers, nuclear energy, superconductivity, and medicine. Another 670 are employed by Lab subcontractors.

# 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.

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where discoveries are made

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# STRATEGIC PLANNING

# 2020

STRATEGIC LEADERSHIP PLAN

L  S ALAM  S



# 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 and Transparency,  
Environmental Sustainability, Operational Excellence,  
Coordination and Cooperation with Laboratory,  
and Regional and National Partners**





In January, 2020, the Los Alamos County Council, County staff and community members identified 7 strategic priorities and four cross-cutting goals; these were subsequently adopted on February 25, 2020. These priorities and goals address challenging issues important to the community that Council agrees to make progress on in the coming year; they will support and help enable multiple other 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 issues 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 regularly; a high-level summary of progress made toward the 2019 strategic priorities is provided in the State of the County Annual Report, January 7, 2020.

**Ongoing improvement in communication and transparency, environmental sustainability, planning for appropriate levels of County services and coordination with Los Alamos National Laboratory and regional partners are overarching goals that will be components of all our efforts.**



## 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 to new options for those interested in downsizing or moving closer to central areas of the community. The 2019 Housing Market Needs Analysis identified that needs are distributed among all income ranges but that it is particularly acute for middle- and lower-income households.

### **Protecting, maintaining and improving 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.

### **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.

### **Improve utilization and aesthetics of vacant buildings and properties.**

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.

### **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.

### **Expand transportation and mobility options and address parking challenges.**

Work with regional partners and the Laboratory to consider holistic solutions for the needs and challenges facing Los Alamos and White Rock in the context of expanded housing and employment in the County and the desire to create a walk-, ride-, and environmentally-friendly community.

### **Investing in infrastructure.**

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

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 2019 Los Alamos County Economic Vitality Plan.**

**Communication and 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.**

**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>For Home Renewal Program 2018 Phase 3, 4 applications have been approved and work is underway. Work completed on 8 homes in 2018 from the 2016 and 2017 project rounds. For 2019, 8 of the received applications will be forwarded to the loan committee for review. Work includes improvements for energy efficiency, accessibility and general repairs. 13 home purchases under the Home Buyer Assistance program have been completed since program launch in Nov. 2017.</p>	<p>CDD</p>	<p>On Going; Requested Funding for FY21</p>
	<p>New Housing Development: Be responsive to potential partnerships that will produce new housing units in the County</p>	<p>Renovation at Oppenheimer &amp; Trinity to convert 8 offices into apartments is wrapping up. The Hill apartment complex on former DOE site south of Trinity (DOE Parcel A-13) will add 149 units. T2 Development will build 44 units on Arkansas at the site of the former Black Hole property. A Guemazon infill project, along with various infill projects throughout North Community on small parcels privately owned, will collectively add 15 units to Los Alamos by 2020. A parcel owned by the Visiting Nurses was sold to a private developer Fall 2019 and will add 100 units.</p>	<p>CDD</p>	<p>2020 2021</p>
	<p>New Housing Development: Produce new housing units for seniors, workforce, and families as part of the A-19 Development</p>	<p>Mirador subdivision (DOE Parcel A-19 in White Rock) got underway in 2019, which once completed will add 161 houses built by Raylee Homes. The second phase of the development will involve a mixed-use project just west of the White Rock Visitor Center, including 60 units of multi-family rental units.</p>	<p>CDD</p>	<p>2020 2021</p>
	<p>Market County-owned parcels for workforce and senior housing</p>	<p>Canyon Walk Apartments by Bethel (DP Rd near Fire Training Tower) – land sale completed for this DOE Parcel A-9 for affordable housing under State’s Tax incentive program. Site plans at final review Winter 2019 with a deadline for Bethel to build out the parcel by Fall 2020. This will add 70 low income qualified units expected to be well suited for workforce housing, given close proximity to public transit, Smiths and Mari Mac jobs. Another 64 units qualified for a second State Tax incentive under the same developer (Bethel) for “The Bluffs” on DOE Parcel A-8 on DP Rd. The second project will be affordable housing for seniors.</p>	<p>CDD</p>	<p>2020 2021</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 kicked off a joint study/project in Nov. 2019 to bring housing to Schools-owned land on North Mesa (east of the Middle School). The State legislature funded \$475,000 in a capital outlay bill passed this year toward the project; the funds will be used to address infrastructure needs.</p>	<p>CMO</p>	<p>2020 2021</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>	Housing Study	<p>Hired a consultant Summer 2019 to produce a housing study that examines appropriate mix of housing types, price ranges, ownership options, and sizes, to inform future land sale decisions. Study will be presented to Council Dec. 3. <i>Cross-cutting impacts: Business Environment; Infrastructure; Long-term Vacancies.</i></p>	CDD	2020
	Stand up the Land Use Committee	<p>Committee was formed Feb. 2019 and meets regularly to address issues such as strategic land use for businesses, housing, open space, egress and identifying land transfer options for additional parcels. <i>Cross-cutting impacts: Business Environment; Infrastructure; Open Space, Recreational, and Cultural Amenities; Long-term Vacancies.</i></p>	CMO Council	Complete: Committee Stood Up 02/19
	Pursue land trust options for affordable housing	<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. Pursue possible formation of community land trust as an option for North Mesa project and also potentially as a scattered site mechanism for maintaining long term affordability for housing units. <i>Cross-cutting impacts: Business Environment; Social Services.</i></p>	CDD	2020
<p><b>Enhancing support and opportunities for the local and small business environment</b></p>	Options for "Local Preference"	<p>Determine available options, pros, and cons with respect to the approach to procurements.</p>	CMO	Complete. Options, pros and cons to be provided to Council by County Attorney's Office 12/19
	Hold a Los Alamos and White Rock Business Workshop	<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>	CMO Council	Complete: Initial Workshop Held 04/19

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>Support the health and success of technology incubators</p>	<p>Several management action plan items addressed housing and economic development support toward achieving this goal, which encompasses housing, quality of life, identifying space options, and continuing to engage to determine key needs/options for addressing. For example, the County worked with Pebble Labs on their project, and, the Bethel "Canyon Walks" project support this goal. <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 DisrupTECH Conference again this year with the Feynman Center to provide networking opportunities for startups. Continued to participate in the RDC's Team/Manufacturing Fund and Micro Loans for small startups.</p>	<p>CMO</p>	<p>On Going</p>
	<p>Encourage Kroger to develop the Trinity Site to include mixed-use</p>	<p>This fall, members of the Council traveled to Ohio to meet with Kroger representatives, to discuss the Trinity Site project and existing Mari Mac/Smith's former store.</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>Marriott will be constructing a hotel/conference center on the land parcel located south of 20th Street, as part of a land exchange. A traffic light will be installed at 20th/Trinity as part of the project. CDD is also launching a major project to update the Downtown Master Plan for Los Alamos in 2020, which will help guide future decisions.</p>	<p>CMO</p>	<p>2020 2021</p>
	<p>Advertise directly to site selectors and new business/employee prospects</p>	<p>Part of the Brand Action Plan objectives is to develop tools and advertising that will directly target potential new businesses. The County continues to proactively reach out to keep site selectors informed of RFPs, and to assist businesses such as Pebble Labs and the NM Consortium in finding new spaces as they expand and grow, in order to keep their operations in Los Alamos.</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. REDI now receives funding from Triad LLC, which has allowed the County to decrease its supplemental funding.</p>	<p>CMO</p>	<p>On Going</p>
	<p>Significantly improve the quantity and quality of retail business</p>	<p>Retail and Food GRT collections have increased by approximately 5% over the last three years. Continue to track and review.</p>	<p>CMO</p>	<p>On Going</p>
	<p>Update the Economic Vitality Strategic Plan (EVSP)</p>	<p>The EVSP was adopted by the Council this Summer. The housing study currently underway is one of the next steps in implementing the plan.</p>	<p>CMO</p>	<p>Complete: May 2019</p>
	<p>Encourage the retention of existing businesses and assist in their opportunities for growth</p>	<p>Main Street designation for the White Rock Visitor Center. Opens up opportunities for new funding and enhancements, and staff is pursuing options.</p>	<p>CMO</p>	<p>On Going</p>
	<p>Support spin-off business opportunities from LANL</p>	<p>The EVA successfully worked with NM Consortium and Pebble Labs on County LEDA loan/grants. Both businesses are spin off companies and have the potential to create many new jobs and additional spin off opportunities; the goal is to keep working with businesses like these in order to keep jobs and expansion of facilities within the 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 2019, 865 building permits were issued, with 264 of these permits submitted using the Citizen Self Service portal. CDD received their national accreditation in Spring 2019 from the International Code Council, a prestigious honor that can only be achieved after an independent review and audit of processes, procedures, and in house staff interviews. CDD was the first local government agency in the state of New Mexico to achieve this distinction.</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 held quarterly luncheons for contractors and public on topics of interest in the early part of 2019; future sessions will be set up dependent upon interest and topics as needed. They are well-received by contractors and opportunities for networking and informal interactions between contractors and Staff.</p>	<p>CDD</p>	<p>On Going</p>
	<p>Implement Tourism Plan (Council directed item)</p>	<p>In 2019, the main focus was relocation of the Los Alamos Visitor Center. This was accomplished in April with the move to the Community Building's former Co-op Extension space after minor remodeling, and has been a successful, well received move. The Tourism Task Force continued to meet monthly and prioritized top action items in the Tourism Plan; Council funded the first of those items in the FY20 budget and the main priority is updating wayfinding signage as well as Visit Los Alamos website enhancements and display updates in both the Los Alamos and White Rock Visitor Centers.</p>	<p>CMO</p>	<p>2020</p>
	<p>Implement the brand to market the County</p>	<p>Discoveries Action Team 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, including a food trucks pilot project and "Little Shops" space. Brand ambassador training program was funded with an LACDC grant in October 2018.</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>Continue to promote Historic District and gaining tour (public) access long term to the Manhattan Project National Historical Park Sites</p>	<p>Fuller Lodge – The County partnered with the Historical Society for a second NPS grant (\$10,000) to complete a historic hotel room upstairs, along with a plan to repurpose the main display in the lobby to serve as orientation to the lodge, plus, restore the former windows at the south end of the lodge. These were items recommended in the interpretation plan last year. Work should be done by the end of 2020.</p> <p>Tours of MPNHP LANL sites were offered three times – at the weekend before Trinity Site tours and during ScienceFest – Nearly 300 people attended the tours, which filled up quickly. WAC Building Purchase – The County purchased the former WAC building in Fall 2019; it had been used by the Christian Science Church for many years, but is part of the history of Los Alamos. Plans will get underway after March 2020, when it is vacated, for a possible path forward for any restoration or use.</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>Ongoing</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.</p>	<p>CMO</p>	<p>2020</p>
	<p>Enhance the Historic District Walking Tour</p>	<p>The focus has been on better signage for visitors, not only for the walking tour, but throughout Los Alamos, for consistent maps and to enhance the customer experience. Once a Day Marketing, as part of this year's Brand Action Plan, did a walk-through of the tour in August and offered suggestions for signage, interactive (phone tour) improvements, and these will be possible considerations for future grants. The interpretation of Fuller Lodge and other improvements moving forward in 2020 are part of this effort.</p>	<p>CMO</p>	<p>2020</p>
	<p>Develop and implement County-wide Wayfinding program</p>	<p>Phase 1 has been funded for basic signs to help guide visitors to the downtown area as defined by the Wayfinding Analysis and Plan. A bid package to fabricate the signs is being developed.</p>	<p>CMO</p>	<p>2020</p>
	<p>Expand ScienceFest, the County's signature event</p>	<p>ScienceFest had 37 activities in 2019 (30 in 2018), and collaborated with 43 organizations (35 in 2018). Attendance exceeded 20,000 people (13,000 in 2018), with an economic impact of nearly \$208,000 (\$130,000 in 2018)..</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 rezoned 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>In December, planning staff presented several high-priority changes to the Development Code as identified through the Comprehensive Plan update. The first step is the sign code update. Rezoning changes, such as those for A-16-a will help with development of land on DP Rd. for light industrial and manufacturing uses. Master planning for this area, involving stakeholders and businesses along the main road, are included in the Downtown Master Plan to assist in mapping out new development areas and addressing access/parking areas for existing businesses. Infrastructure updates to DP Road include extending utility lines to serve existing and new businesses.</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, and the Longview area of White Rock. NOV issued Jan. 1, 2018 thru Nov. 22, 2018 – 135. NOV issued Jan. 1, 2019 thru Nov. 22, 2019 – 40.</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). Cross-cutting impacts: <i>Housing; Business Environment; Infrastructure.</i></p>	<p>CDD</p>	<p>On Going</p>

Council Priority Goals	Management Action Plan	Narrative/ Analysis	Lead Staff	Status/ Deadline
<p><b>Protecting, maintaining and improving our open spaces, recreational, and cultural amenities</b></p>	<p>Implement final design and construction of funded CIP projects</p>	<p>The four CIP projects for golf course irrigation, ice rink improvements, splash pad at Piñon Park and a Kiddie Pool are in design.</p>	<p>PW</p>	<p>2020 2021</p>

Council Priority Goals	Management Action Plan	Narrative/ Analysis	Lead Staff	Status/ Deadline
<p><b>Protecting, maintaining and improving our open spaces, recreational, and cultural amenities</b></p>	<p>Support the development of Pajarito Mountain through public-private partnership and investment</p>	<p>Council has set aside \$500,000 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. At the Council meeting Nov. 12, the Parks and Recreation Board supported allocating another portion of the \$500,000 toward making trail improvements in the Townsite that would improve opportunities for IMBA certification. Council deferred taking action and asked staff to prepare options for proceeding with certification that could be considered in the FY21 budget process in April 2020. Los Alamos County continues to support the request for a potable waterline to be installed along Camp May Rd to Pajarito Mountain for fire suppression and snow making capability. Sipapu took over work on the USFS required Environmental Assessment this year, which is the first step needed in the process.</p>	<p>CMO</p>	<p>2020</p>
	<p>Consider Options for a new Flow Trail in Los Alamos</p>	<p>\$50,000 has been set aside for this project and options were discussed with Council. Council directed further exploration of some of the options in 2019. Current discussions with LANL are underway regarding the potential transfer of Los Alamos Canyon.</p>	<p>CSD</p>	<p>2020</p>
	<p>Expand the Canyon Rim Trail</p>	<p>The County received Federal FY2020 funding via NMDOT to build a multiuse trail underpass across NM502 from the start of the Canyon Rim Trail at the trailhead on the south, to Camino Entrada, which connects to LA Mesa Trail on the north side. Design is near completion with construction scheduled for spring 2020. Preliminary design and easement acquisition for the Phase 3 extension, from Knecht Street to 15th Street is underway, which will extend the multiuse trail system into the downtown area.</p>	<p>PW</p>	<p>2020</p>

Council Priority Goals	Management Action Plan	Narrative/ Analysis	Lead Staff	Status/ Deadline
<p><b>Protecting, maintaining and improving our open spaces, recreational, and cultural amenities</b></p>	<p>Enhance Open Space opportunities to appeal to a variety of users</p>	<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. Open Space Specialist led the YMCA YCC trail crew and completed the Los Alamos Canyon Trail connection to Quemazon Trail, extended the Tent Rocks trail and maintained many miles of Los Alamos County trails. Trail signs were installed on Walnut Canyon, Perimeter and East fork trails during the summer. N3B became the County's newest trail adoptee; the N3B group adopted the School Canyon Rim Trail and has been volunteering monthly to maintain this trail. A section of the Pueblo Canyon Rim trail was renamed to honor Jim Billen's effort at building and maintaining the trail. Natural Channel Design and Keystone Restoration completed the restoration project in Graduation Canyon. Interpretive signs are currently being drafted to explain and educate the public on restoration techniques that were implemented.</p>	<p>CSD</p>	<p>2020</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>	Review Open Space staffing	Council approved hiring another Open Space position in the FY20 budget. The position was developed, approved, and posted and job interviews took place in December. The new hire is expected to enhance trails upkeep and improvements and assist the Open Space Specialist with volunteer projects in 2020. <i>Cross-cutting impacts: Business Environment.</i>	CSD	Complete
	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	2020
<b>Supporting social services improvement</b>	Support Social Services Programs that benefit education system	School Prevention Specialist Initiative funded along with funding for truancy liaison. Continued funding the JJAB youth initiative. Continued funding, via contract, case management for elementary-aged kids and their families, teen center, youth activity center, senior services, and family resource and support services. Funded and finalized contract for shared space of a medical provider and New Mexico Department of Health to provide services to members of the community on a daily basis. Co-location is known as the Health Commons.	CSD	On Going
	Social Services gap analysis	A request for proposals for a Gap Analysis to evaluate where the County can and should help address critical needs has been issued. Services agreement has been signed with term scheduled to start Nov. 1, 2019.	CSD	Council Approved Funding 04/19
	Review preteen/early-teen needs	A conceptual study for a new Tween Center was funded by Council in FY20 and the project team has held a kick off meeting as of November. A bid package to evaluate possible sites for a Tween Center is being developed and will be further informed by the results of the 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	The County successfully worked to re-open a local office on Diamond Drive, across from the high school, with contract support from State DOH and Las Clinicas del Norte. A ribbon cutting was held in August for this successful, collaborative project called the Health Commons.	CSD	Complete: HB-548 Commits Reoccurring Funding 07/19



Council Priority Goals	Management Action Plan	Narrative/ Analysis	Lead Staff	Status/ Deadline
<b>Supporting social services improvement</b>	Support healthy, safe options for County youth	Review and fund as appropriate - activities, teen centers, infrastructure, etc. All Community Services divisions and contractors have been supporting the effort of the creation of a Tween Center. The library continues to develop programming that supports all age groups, including youth. The Library recently surveyed users, asking, "Which of these activities/classes/events would you be interested in attending?" and will use the results to develop desired programming. <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 continues to apply for grants to support enhancing multi-modal transportation options, and received Federal FY20/21/22 funds via NMDOT to design and construct the Urban Trail from Trinity Drive at 20th Street, through the downtown area and along Canyon Road to the Aquatic Center.	PW	On Going
	Improve information/ technology for tracking bus schedules, services and systems	New modems were recently installed on the buses to facilitate "Where's My Bus" capability of the MyStop app. New radio infrastructure was also installed in 2019. WiFi on buses is not being pursued, due to system capacity limitations, at this time.	PW	On Going
	Continue development of a bicycle and pedestrian route through the townsite	This project overlaps with Canyon Rim Phase 3 extension, the Canyon Rim Trail Underpass at NM502 and Camino Entrada, and the Urban Trail as mentioned in other MAP updates. Staff has applied for, and received 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
	Coordinate on utility infrastructure needs	Continue 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). Increases for water and sewer rates adopted November 2019. <i>Cross-cutting impacts: Housing; Business Environment; County Services.</i>	Council DPU	On Going
	Explore 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
	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

Council Priority Goals	Management Action Plan	Narrative/ Analysis	Lead Staff	Status/ Deadline
<p><b>Investing in infrastructure</b></p>	<p>Track usage in County facilities in order to quantify savings from retrofits and upgrades</p>	<p>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. Updates are reported annually as part of the Environmental Services Sustainability Plan and provided in a monthly residential sustainability report to Council and public in monthly County Manager reports.</p>	<p>PW</p>	<p>On Going</p>

Council Priority Goals	Management Action Plan	Narrative/ Analysis	Lead Staff	Status/ Deadline
<p align="center"><b>Investing in infrastructure</b></p>	<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>The County received funding from the State to match local funds for emergency road repairs to Diamond Drive after a harsh winter ruined the asphalt. The project was executed in just a few months thanks to careful oversight from Public Works' staff. County staff continued to offer support and input into construction of the NM502 roundabout, attending weekly meetings and providing public outreach. Public Works staff continued to advocate for improvements to the SR4/Truck Rt intersection proceeded this year – it should be entering design next year and go to construction in 2021. All of these support or enhances growth.</p>	<p>PW</p>	<p>On Going</p>
	<p>Continue communication and outreach efforts to increase awareness of the County's sustainability program</p>	<p>Environmental Services continues to attend community events and distribute informational brochures and educational materials. The 2019 Los Alamos Summer Concert Series was the first zero waste event. Each concert was staffed and equipped with compost, recycle, and trash bins and over 45% of waste was diverted from the landfill. The Environmental Sustainability Board members and the Zero Waste Team continue to work with staff on a variety of zero waste articles to engage the community. The articles are submitted monthly to local media and published online. The Recycle Coach tool will be launched in December 2019 to enhance public awareness about Environmental Services, which will include an app, online platform, calendar, real-time notifications, a search tool for recycle information, and more.</p>	<p>PW</p>	<p>On Going</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.</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 (pre – yard trimming program to the current program, Env. Services has collected almost three (3) times as much material . From Jan – Sept. 2019 over 595 tons of yard trimmings were collected. Approximately 60% of household have a yard trimming roll cart.</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>The County's replacement of its prior Finance/Utility/HR systems is a product called MUNIS. This comprehensive integrated system was implemented in 2018 and went live July 1, 2018. As expected with any software project of this magnitude, there were several implementation issues early on, especially focused in the areas of payroll and utility billing. Over the past year, staff in all departments have worked very diligently to understand and correct the issues that arose. The County has completed its first fiscal year on the new system and is just completing the related audit. While it has been a very challenging year for staff involving quite a bit of extra effort and many more corrections than normal, that effort has been very effective and staff is expecting a clean audit report with only minimal findings. Moving forward, a system upgrade to the most recent version of the software is underway, which is part of the County's strategic approach to stay more current. The upgrade should assist with some outstanding items and being on the current version will help with vendor maintenance support as well. The transparency portal should be the next new module to come on-line, during 2020, which will enhance citizens' access to the County's financial data.</p>	<p>CMO ASD Utilities</p>	<p>2020</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>By the end of December, 130 County supervisors will have completed the Leadership Academy, a staff-developed program focused at providing employees with the tools needed to be successful in their positions. Nine classes have been held to date.</p>	<p>CMO</p>	<p>On Going</p>
	<p>Enhance County services by modeling after best practices for other communities, national codes or other processes</p>	<p>CDD adopted the 2015 International Building Code this year for their division. LAFD is in the process of renewing their accreditation. The 2020 Citizen Survey will use NRC, which has access to data for comparisons to other cities for results.</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. The next employee survey was placed on hold in 2019, pending HR resources and funding.</p>	<p>CMO</p>	<p>On Going</p>

On Going Initiatives	Management Action Plan	Narrative/ Analysis	Lead Staff	Status/ Deadline
<p>Implementation of the 2016 Comprehensive Plan, including an emphasis on neighborhoods and effectively managing commercial growth</p>	<p>Continue implementation of the Comprehensive Plan, with an emphasis on neighborhoods</p>	<p>Sign code update discussed with the Planning and Zoning Commission, and presented to Council November 2019.</p>	<p>CDD</p>	<p>2020</p>
<p>Implementation of the 2018 Tourism Strategic Plan</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; will be part of Development Code updates.</p>	<p>PW CDD</p>	<p>2020</p>
<p>Utilizing the recommendations of the Community Development Advisory Board</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. Community Development is developing a downtown masterplan.</p>	<p>CDD PW</p>	<p>FY2021 - Design FY2022 - Construction</p>
<p>Addressing issues noted in the 2018 State of Health in Los Alamos</p>	<p>Enhance private property maintenance code enforcement standard</p>	<p>Tourism Implementation Task Force meets monthly to provide advice on the plan's implementation activities. This resulted in budget provided for FY2020 to support priority actions. Task Force was involved in relocation of LA Visitor Center in April 2019 that resulted in a consolidation of County and NPS VC's in same location.</p>	<p>CMO</p>	<p>On Going</p>
<p>Pursuing key goals described in 2018 DRAFT Los Alamos County Economic Vitality Strategic Plan</p>	<p>Insure the needs of all citizens regardless of age or income level</p>	<p>Community Development Advisory Board meets monthly with CDD as staff liaison. At the Nov. 26 Council meeting, Council requested updates to the CDAB work plan based on discussions on a path forward in 2020.</p>	<p>CDD</p>	<p>On Going</p>
<p>Addressing issues noted in the 2018 State of Health in Los Alamos</p>	<p>Enhance the needs of all citizens regardless of age or income level</p>	<p>As previously mentioned in the MAP, the "Gap Analysis" will guide further actions.</p>	<p>CSD</p>	<p>2020</p>
<p>Pursuing key goals described in 2018 DRAFT Los Alamos County Economic Vitality Strategic Plan</p>	<p>Enhance the local economy and quality of life for our citizens</p>	<p>As previously mentioned in the MAP, the EYSP was adopted this year.</p>	<p>CMO</p>	<p>Complete</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. The North Mesa housing project is being pursued. The County donated Sullivan Field parking lot to Schools in November and they will be constructing a new fieldhouse on the property. The County is also partnering with Schools to submit a joint 2020 State Legislature request for capital outlay funds for construction of a gym addition at one of the Schools.	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	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. 94 pre-K children graduated from the program with planning for the 5th year already underway.	CSD LAPD	On Going
	Support literacy in the community	The libraries provide on-going reading programs for ages 0- 18, including 1000 Books Before Kindergarten, summer and winter reading programs, and home-school book clubs for youth and teens. Cover to Cover, the library reading program for all 3rd-6th graders in our community, continues in partnership with LAPS and includes multiple classroom visits by library staff to the grade schools. Over the summer, youth services partnered with the high school librarian and the Teen Center to connect teens with books. Staff continued collaborating with JJAB to promote Dolly Parton's Imagination Library (an initiative to place books with pre-K children) and other early literacy initiatives, this year adding more than half a dozen events co-sponsored by JJAB at the main library. Book Buddies, a school-year program that pairs a new reader once weekly with a teen reader to improve the literacy skills of the beginning reader, continues to be popular. Library staff regularly welcomes class visits from local and regional elementary schools and daycares.	CSD	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. County Manager attends RCLC monthly meetings.	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 is part of the Stronger Economies Together (SET) program 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. 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 to prioritize projects that could benefit all of the entities involved, and are awaiting funds for projects to move ahead.</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 continue meeting monthly to discuss projects/action that require mutual support and collaboration. Triad presented infrastructure long-range plans to Council this fall.</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>In 2019, Council 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 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>The contract for the website hosted site has been extended one year with Civic Live continuing as third-party service. An RFI was released to pursue a new developer in 2020, plus new website in 2021. The contract for the new citizen survey includes new free survey options through Polco, a third party vendor.</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 5,242 (Nov. 2019) as compared to 4,241 the prior year (Nov. 2018). Use of Next Door social media increased and has over 2,700 members (Nov. 2019) as compared to 1400 in Nov. 2018.</p> <p>CPR schedules daily posts on Facebook and Instagram to engage citizens. Next phase of MUNIS will include citizen transparency portal (financial data online easy access).</p>	<p>CMO</p> <p>CMO</p>	<p>On Going</p> <p>On Going</p>

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where discoveries are made

# BUDGET SUMMARY – TABLE OF CONTENTS

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## COMBINED BUDGET STATEMENT

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUND</u>	<u>CAPITAL PROJECTS FUNDS</u>
<b>Fiscal Year (FY) 2021 Adopted</b>				
Total beginning fund balance / working capital	\$ 34,120,196	6,748,235	297,372	29,310,200
Revenues and other sources	74,346,856	4,141,884	9,000	7,905,924
Transfers from other funds	3,009,197	1,586,950	4,552,159	12,714,000
Expenditures	65,695,551	7,973,002	4,552,159	16,116,000
Transfers to other funds	19,121,162	2,000,000	-	1,358,000
Total fund balance / working capital ending FY2021	\$ <u>26,659,536</u>	<u>2,504,067</u>	<u>306,372</u>	<u>32,456,124</u>
<b>Fiscal Year (FY) 2022 Projected</b>				
Total beginning fund balance / working capital	\$ 26,659,536	2,504,067	306,372	32,456,124
Revenues and other sources	75,561,081	4,204,312	11,000	6,404,320
Transfers from other funds	3,077,846	1,092,450	4,556,409	6,500,000
Expenditures	65,445,239	5,458,665	4,556,409	12,856,000
Transfers to other funds	12,218,209	-	-	1,394,000
Total fund balance / working capital ending FY2022	\$ <u>27,635,015</u>	<u>2,342,164</u>	<u>317,372</u>	<u>31,110,444</u>
	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUND</u>	<u>CAPITAL PROJECTS FUNDS</u>
FY2021 Adopted Budget FTEs	366.67	3.65	0.00	0.00
FY2020 Adopted Budget FTEs	<u>352.52</u>	<u>3.59</u>	<u>0.00</u>	<u>0.00</u>
Net increase / (decrease)	<u>14.15</u>	<u>0.06</u>	<u>0.00</u>	<u>0.00</u>

<b>JOINT UTILITY SYSTEM FUND</b>	<b>OTHER ENTERPRISE FUNDS</b>	<b>INTERNAL SERVICE FUNDS</b>	<b>TOTAL FY2021 ADOPTED BUDGET</b>	<b>FY2020 ADOPTED BUDGET</b>
5,620,434	4,407,618	10,959,330	91,463,385	90,363,302
85,246,487	41,157,570	17,506,159	230,313,880	202,977,637
2,000,000	1,626,053	-	25,488,359	15,903,938
86,002,117	40,670,400	18,497,511	239,506,740	199,598,445
819,197	2,190,000	-	25,488,359	15,903,938
<u>6,045,607</u>	<u>4,330,841</u>	<u>9,967,978</u>	<u>82,270,525</u>	<u>93,742,494</u>

6,045,607	4,330,841	9,967,978	82,270,525
65,734,289	40,781,958	18,804,885	211,501,845
-	1,463,350	-	16,690,055
61,743,170	40,081,235	18,862,714	209,003,432
835,846	2,242,000	-	16,690,055
<u>9,200,880</u>	<u>4,252,914</u>	<u>9,910,149</u>	<u>84,768,938</u>

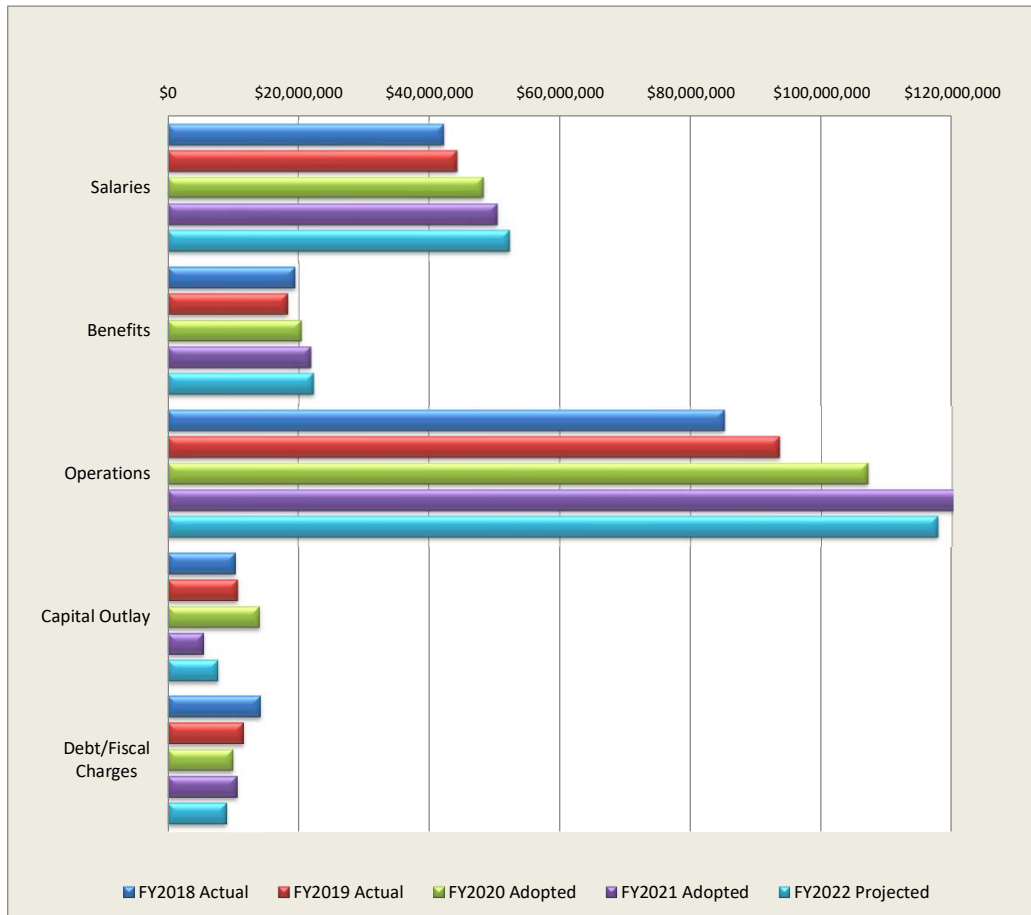
<b>JOINT UTILITY SYSTEM FUND</b>	<b>OTHER ENTERPRISE FUNDS</b>	<b>INTERNAL SERVICE FUNDS</b>	<b>TOTAL FTEs</b>
99.65	207.37	15.00	692.34
<u>98.60</u>	<u>207.37</u>	<u>13.00</u>	<u>675.08</u>
<u>1.05</u>	<u>0.00</u>	<u>2.00</u>	<u>17.26</u>

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

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2021 Adopted Budget	\$ Variance FY2020 vs FY2019	% Variance FY2020 vs FY2019	FY2022 Projected Budget	% Variance FY2020 vs FY2019
<b>Total beginning fund balance working capital</b>	107,096,018	118,292,933	90,363,302	91,463,385	1,100,083	1.2%	82,270,525	-10.05%
<b>Revenues</b>								
Taxes	54,133,742	63,212,455	64,094,380	67,232,867	3,138,487	4.9%	68,739,117	2.24%
Intergovernmental	25,218,943	25,033,032	28,277,032	35,737,253	7,460,221	26.4%	31,595,952	-11.59%
User Charges	64,612,762	66,995,737	72,254,889	71,229,780	(1,025,109)	-1.4%	70,385,922	-1.18%
Interdepartmental	24,606,320	23,812,423	26,721,021	29,817,098	3,096,077	11.6%	31,198,797	4.63%
Investment Income	5,017,127	4,708,111	4,923,589	4,495,562	(428,027)	-8.7%	4,194,990	-6.69%
Debt Proceeds	0	0	0	14,800,856	14,800,856	100.0%	0	-100.00%
Other	4,421,113	4,398,971	6,706,726	7,000,464	293,738	4.4%	5,387,067	-23.05%
<b>Total Revenues</b>	<u>178,010,006</u>	<u>188,160,729</u>	<u>202,977,637</u>	<u>230,313,880</u>	<u>27,336,243</u>	13.5%	<u>211,501,845</u>	-8.17%
<b>Transfers from other funds</b>	17,185,307	15,817,836	15,903,938	25,488,359	9,584,421	60.3%	16,690,055	-34.52%
<b>Total sources of funds</b>	<u>\$ 302,291,331</u>	<u>322,271,498</u>	<u>309,244,877</u>	<u>347,265,624</u>	<u>38,020,747</u>	12.3%	<u>310,462,425</u>	-10.60%
<b>Expenditures</b>								
County Council	\$ 416,268	394,776	419,546	425,946	6,400	1.5%	428,671	0.64%
County Assessor	587,984	633,789	734,602	672,974	(61,628)	-8.4%	699,088	3.88%
County Clerk	544,507	566,759	663,538	729,750	66,212	10.0%	724,020	-0.79%
County Sheriff	16,694	12,204	15,510	15,543	33	0.2%	15,787	1.57%
Municipal Court	492,629	499,927	600,644	606,632	5,988	1.0%	626,309	3.24%
Probate Court	4,587	4,540	5,906	5,925	19	0.3%	5,960	0.59%
County Manager	15,089,538	16,007,556	21,204,070	18,950,587	(2,253,483)	-10.6%	18,562,599	-2.05%
County Attorney	645,014	680,206	744,053	898,231	154,178	20.7%	824,961	-8.16%
Administrative Services	9,131,061	8,192,913	8,241,593	11,769,087	3,527,494	42.8%	9,991,740	-15.10%
Community Development	1,782,356	1,573,284	2,042,188	12,711,718	10,669,530	522.5%	7,351,120	-42.17%
Community Services	12,705,787	12,434,269	14,815,220	15,826,562	1,011,342	6.8%	15,959,332	0.84%
Fire	29,739,519	29,311,668	34,265,312	35,914,049	1,648,737	4.8%	36,184,418	0.75%
Police	8,641,291	8,697,528	9,380,867	10,397,918	1,017,051	10.8%	10,399,479	0.02%
Public Works	19,541,506	26,195,143	38,378,733	40,027,542	1,648,809	4.3%	40,930,369	2.26%
Utilities	59,386,628	61,070,379	63,535,904	86,002,117	22,466,213	35.4%	61,743,170	-28.21%
Non-Departmental	6,506,880	6,314,388	4,550,759	4,552,159	1,400	0.0%	4,556,409	0.09%
<b>Total Expenditures</b>	<u>165,232,249</u>	<u>172,589,329</u>	<u>199,598,445</u>	<u>239,506,740</u>	<u>39,908,295</u>	20.0%	<u>209,003,432</u>	-12.74%
<b>Transfers to other funds</b>	15,865,433	15,366,471	15,903,938	25,488,359	9,584,421	60.3%	16,690,055	-34.52%
<b>Nonbudgeted Items</b>	(2,900,716)	(465,370)	-					
<b>Ending fund balance</b>	<u>\$ 118,292,933</u>	<u>133,850,328</u>	<u>93,742,494</u>	<u>82,270,525</u>	<u>(11,471,969)</u>	-12.2%	<u>84,768,938</u>	3.04%
<b>Total uses of funds</b>	<u>302,291,331</u>	<u>322,271,498</u>	<u>309,244,877</u>	<u>347,265,624</u>	<u>38,020,747</u>	12.3%	<u>310,462,425</u>	-10.60%

## COUNTY-WIDE COMBINED BUDGET BY EXPENDITURE CATEGORY

		FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2021 Adopted Budget	% Variance 21 v 20	FY2022 Projected Budget	% Variance 22 v 21
<b>Category:</b>								
Salaries	\$	42,220,990	44,289,134	48,296,371	50,464,599	-4%	52,291,216	4%
Benefits		19,421,529	18,259,134	20,355,346	21,815,283	-7%	22,255,068	2%
Operations		85,242,005	93,675,570	107,140,481	151,249,235	-29%	117,886,271	-22%
Capital Outlay		10,247,351	10,620,443	13,911,700	5,456,862	155%	7,648,829	40%
Debt/Fiscal Charges		14,058,585	11,485,575	9,894,547	10,520,761	-6%	8,922,048	-15%
<b>Expenditures</b>		<b>171,190,461</b>	<b>178,329,856</b>	<b>199,598,445</b>	<b>239,506,740</b>	<b>-17%</b>	<b>209,003,432</b>	<b>-13%</b>



## **SUMMARY OF SIGNIFICANT CHANGES**

This narrative describes the significant changes between the FY2021 and FY2020 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 County began preparing the budget in December. Our guidance for budget development was for a 3% increase in salaries for non-collective bargaining employees, a 10% increase in medical premiums and other expenditure categories flat to the FY2020 adopted amounts except for contractually obligated increases.

The adopted budget has 663.25 regular, 8.30 limited term and 20.79 temp/casual positions for a total of 692.34 budgeted FTE in all funds. The 15.75 increase to regular FTE is due to the following changes. A total increase of 2.5 FTEs in Administrative Services made up of 0.05 for a payroll specialist in Finance, 1.0 for a Deputy Chief Purchasing Officer in Procurement and 1.0 in IM/Records for a Sr. Records Specialist. An increase of 4.0 FTEs in CSD, made up of 1.0 in Library for a Program Specialist and 3.0 in Parks for White Rock crew. An increase of 0.25 FTE was added to HCAP due partially to expanded duties due to COVID-19. An increase of 1.0 FTE in CMO/Risk for an additional Safety Specialist. An increase of 1.0 FTE in Police for an Animal Shelter Public Service Aide. In Public Works, an increase of 6.0 FTEs were added to Facilities for a 5 FTE construction crew and a new superintendent, functions previously handled via an outside contractor and 1.0 FTE in Fleet for a Mechanic II. The 3.0 FTE increase in limited term positions is due to a HR Tech in Human Resources and both an Engineering Associate and GWS trainee in the Department of Public Utilities. The 1.49 FTE reduction in temp/casual positions is due to 0.54 reduction in temp/casual hours in Administrative Services, Information Management and a 0.95 reduction in the Department of Public Utilities.

### **OTHER SIGNIFICANT CHANGES**

The overall County adopted FY2021 expenditures are \$239.5 million as compared to FY2020 adopted expenditures of \$199.6 million. Overall County revenues are \$230.3 million as compared to FY2020 adopted revenues of \$202.9 million.



# SUMMARY OF SIGNIFICANT CHANGES

## General Fund

In FY2021, General Fund revenues are budgeted at \$2.7 million, or 3.8%, higher than in the FY2020 Adopted Budget for a total of \$74.3 million. Projected increases in GRT, Property Tax and Interdepartmental Charges make up the majority of the budgeted revenue.

At a total of \$65.7 million, the FY2021 Adopted Budget expenditures are \$4.6 million or 7.5%, higher than in the FY2020 Adopted Budget. This is due primarily to the 3% salary increase, 10% increase in medical premiums and contractual increases. During the budget hearings, Council adopted \$4.2 million in budget options for the General Fund which included \$1 million for the County's COVID-19 response.

## 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 FY2021 adopted budget expenditures are \$121,007 above the FY2020 adopted budget. This increase in expenditures is due, in part, to a shift to which fund covers the visitor's center contract and tourism marketing. Even with this increase in expenditures, the projected ending fund balance for FY2021 is \$197,902.

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 FY2021 are budgeted at \$109,586 above the prior fiscal year and the transfer in from the General Fund was increased from \$317,000 in FY2020 to \$650,000 in FY2021.

The Economic Development Fund has budgeted revenues of \$147,000 and budgeted expenditures of \$2.7 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. The \$400,000 budgeted in FY2021 for the Housing Rehabilitation and Downpayment Assistance programs is being funded by a transfer from the General Fund.

## Capital Improvement Projects (CIP) Fund

For FY2021, budgeted expenditures in the CIP Fund total \$16.1 million which is \$6.8 million higher FY2020. The change is primarily due to the DP Road Infrastructure, Public Safety CAD Software, Canyon Rim Trail Underpass, Sherwood Blvd. and North Mesa Road Improvement projects in FY2021. Budgeted revenues in FY2021 are \$2.4 million higher than the prior year due to \$3.2 million in state grants and \$2.3 million in federal grants offset by a decrease in

## SUMMARY OF SIGNIFICANT CHANGES

projected land sale proceeds. Included in the adopted budget expenditures is \$6 million in budget options adopted by Council during the Budget Hearings.

### **Joint Utility Systems Fund**

The Joint Utility System Fund revenues for FY2021 are \$85.2 million which is \$18.1 million (26.9%) above the FY2020 adopted budget. Expenditures are \$86 million which is \$22.5 million (35.4%) higher than the prior year. The primary reason for both the revenue and expenditure budget variance is the inclusion of \$14,800,856 for the White Rock Treatment Plant scheduled for construction in FY21 and FY22 and funded with state loan financing. The variance also relates to \$6,831,060 for several water projects funded by loan/grant funds or other external funding sources.

The FY2021 Joint Utility Fund budgets include the effect of planned rate changes previously approved by the Board of Public Utilities and the County Council. In FY2021 there is a planned 4.25% increase in wholesale potable water, potable retail water and non-potable water rates as well as a 3% increase in sewer rates.

The FY2022 projected Joint Utility Fund budget includes the effect of planned rate changes previously approved by the Board of Public Utilities and the County Council. In FY2022 there is a 4% increase in wholesale potable water, potable retail water and non-potable water rates as well as a 2% increase in sewer rates.

### **Other Enterprise Funds**

FY2021 revenues totaling \$41.16 million in these business-type activities funds are projected to be \$3.1 million, or 8.2%, higher than FY2020. Total expenses of \$40.7 million are 6.1% higher than FY2020.

The Environmental Services Fund expenses are \$4.9 million which is \$432,388 higher than the FY2020 budget. The budgeted revenues of \$4.7 million are \$126,498 higher than in FY2020. The revenue variance is due primarily to increased GRT revenue and increased residential and commercial volumes. Included in the adopted budget expenditures is \$235,406 in budget options adopted by Council during the Budget Hearings.

In the Transit Fund, budgeted revenues of \$4.4 million are \$671,388 above the adopted FY2020 budget. Budgeted expenditures are \$6 million or approximately \$1 million above the adopted budget. This is primarily due to the timing of bus replacement and related grants. Transfers-in to the Transit from the General Fund increased by \$400,000 to cover the weekend routes and the County share of proposed grants. Included in the adopted budget expenditures is \$129,909 in budget options adopted by Council during the Budget Hearings.

The Fire Fund budgeted expenditures are \$28.3 million and revenues are \$31 million for FY2021. The \$1.1 million (4.1%) increase in expenditures is due to the planned amounts within the DOE Cooperative Agreement. The higher percentage increase in revenues of 8.9% or \$2.5 million is due to both an increase in Fire Protection Excise Tax and the fact that the increase in

## SUMMARY OF SIGNIFICANT CHANGES

the County's share of the FY2020 Cooperative Agreement was handled through a budget revision instead of being in the adopted budget for FY2020.

The Airport Fund budgeted revenue is \$1 million and expenditures are \$1.4 million. This is approximately \$228,000 decrease in both revenue and expenditures due to the timing of grant funded projects for FY2021.

### **Internal Service Funds**

These funds account for goods and services provided by one County department to another. Total FY2021 budgeted expenditures in the Fleet Fund are \$5.5 million or 25% higher than in FY2020. Revenues are relatively flat over the FY2020 adopted budget. The increase in expenditures is due primarily to the planned purchase of a Vactor Jet Rodder and a Double K Trolley bus. Included in the adopted budget expenditures is \$530,889 in budget options adopted by Council during the Budget Hearings.

The Risk Management Fund budgeted FY2021 revenues are \$12.9 million and budgeted expenditures are \$13 million. The revenues increased \$1 million or 8.8% over the adopted budget while expenditures increased \$2 million or 18.9%. The increase in expenditures is due primarily to increases in medical benefits and \$89,052 in budget options adopted by Council during the Budget Hearings.

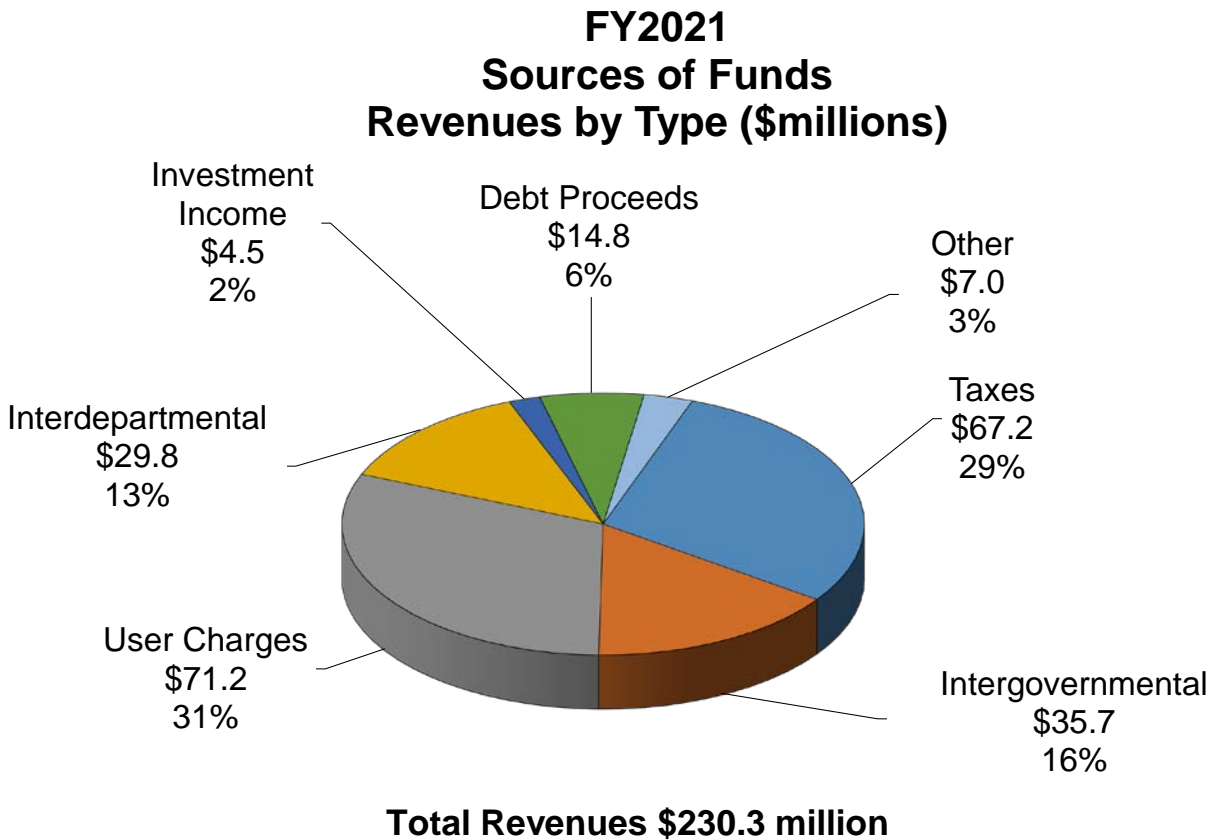
## SUMMARY OF SIGNIFICANT CHANGES - STAFFING CHANGES

DEPARTMENT	TITLE	Regular	Limited Term	Temp/ Casual	Total
<b>Total County FY2020 Adopted</b>		<b>647.50</b>	<b>5.30</b>	<b>22.28</b>	<b>675.08</b>
<b>General Fund FY2020 Adopted</b>		<b>334.09</b>	<b>0.75</b>	<b>17.68</b>	<b>352.52</b>
Admin Services - Information Mgmt	Change in Temp/Casual FTEs	-	-	(0.54)	(0.54)
Admin Services - Finance	Change from half-time to full-time	0.50			0.50
Admin Services - Procurement	Deputy Chief Purchasing Officer	1.00			1.00
Admin Services - IM / Records	Sr. Records Specialts	1.00			1.00
CMO - Human Resources	HR Tech - Limited Term		1.00		1.00
CSD - Library	Program Specialist	1.00			1.00
CSD - Parks	White Rock Crew	3.00			3.00
Police - Animal Control	Public Service Aide	1.00			1.00
Public Works - Facilities	Construction Crew	5.00			5.00
Public Works - Facilities	New Superintendent	1.00			1.00
CSD - HCAP	Change from .56 to .75	0.19			0.19
<b>General Fund FY2021 Adopted</b>		<b>347.78</b>	<b>1.75</b>	<b>17.14</b>	<b>366.67</b> A
<b>Other Funds FY2020 Adopted</b>		<b>313.41</b>	<b>4.55</b>	<b>4.60</b>	<b>322.56</b>
Department of Public Utilities	Engineering Associate		1.00		1.00
Department of Public Utilities	Gas, Water Sewer Trainee		1.00		1.00
Department of Public Utilities	Change in Temp/Casual FTEs			(0.95)	(0.95)
CMO - Risk	Safety Specialist	1.00			1.00
CSD - Social Services	Change from .19 to .25	0.06			0.06
Public Works - Fleet	Mechanic II	1.00			1.00
<b>Other Funds FY2021 Adopted</b>		<b>315.47</b>	<b>6.55</b>	<b>3.65</b>	<b>325.67</b> B
<b>Total Changes - General Fund</b>		<b>13.69</b>	<b>1.00</b>	<b>(0.54)</b>	<b>14.15</b> A
<b>Total Changes - Other Funds</b>		<b>2.06</b>	<b>2.00</b>	<b>(0.95)</b>	<b>3.11</b> B
<b>Total Changes - Countywide</b>		<b>15.75</b>	<b>3.00</b>	<b>(1.49)</b>	<b>17.26</b> A + B
<b>Total County FY2021 Adopted</b>		<b>663.25</b>	<b>8.30</b>	<b>20.79</b>	<b>692.34</b>

## REVENUE AND EXPENDITURE COMPARISONS

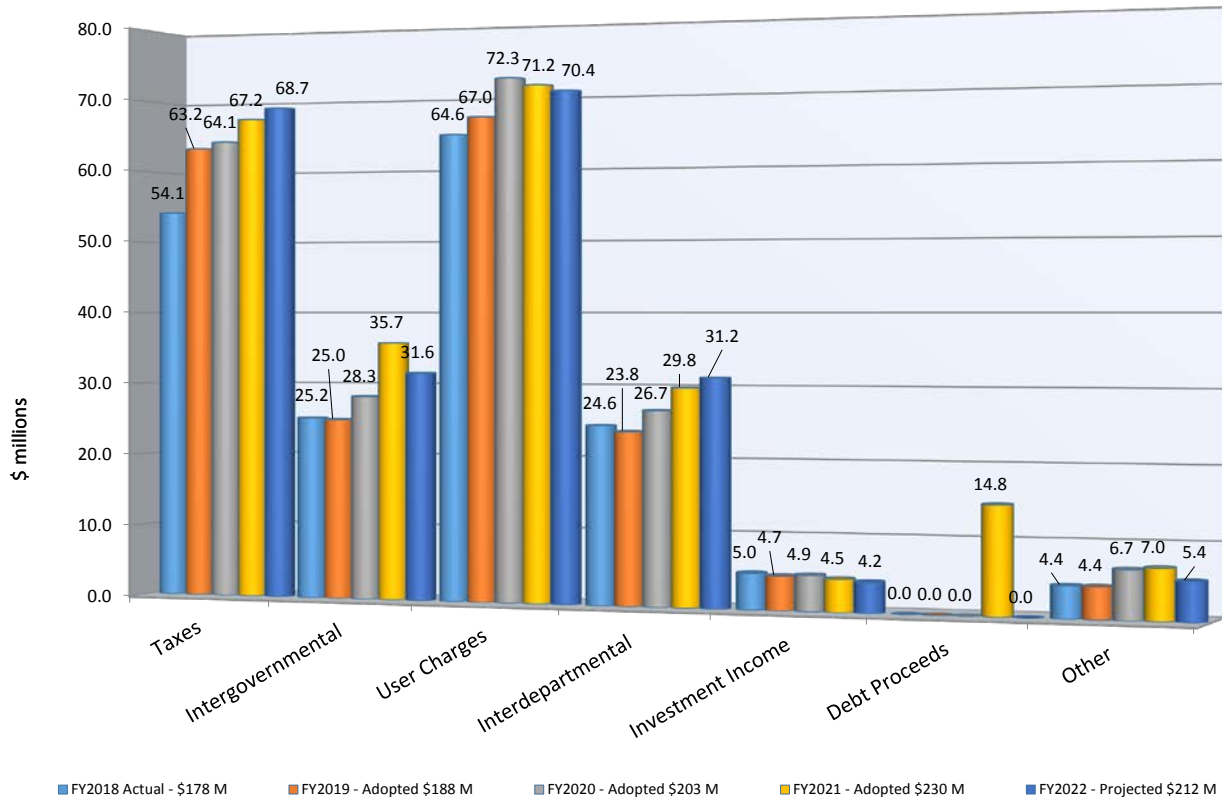
This section will provide comparisons of revenues and expenditures between fiscal years, categories and fund types. Following this introductory narrative will be graphs for the County in total, followed by more detailed information.

Total revenues in FY2021 are budgeted to be \$230.3 million compared to \$203 million in the FY2020 adopted budget. This \$27.3 million increase is primarily due to increased GRT revenues and Joint Public Utilities debt proceeds for the Wastewater Treatment Plan. The increase includes an increase of \$2.7 million in the General Fund; a \$0.102 million increase in the Special Revenue Funds; an increase of \$2.3 million in the Capital Projects Funds from grants; an increase of \$18.1 million in the Joint Utility System Fund due to grants and debt proceeds; an increase of \$3.1 million in the Other Enterprise Funds; and an increase of \$1 million in the Internal Services Funds.



## REVENUE AND EXPENDITURE COMPARISONS

### 4-Year Comparison of Revenues by Category



**NOTE:**

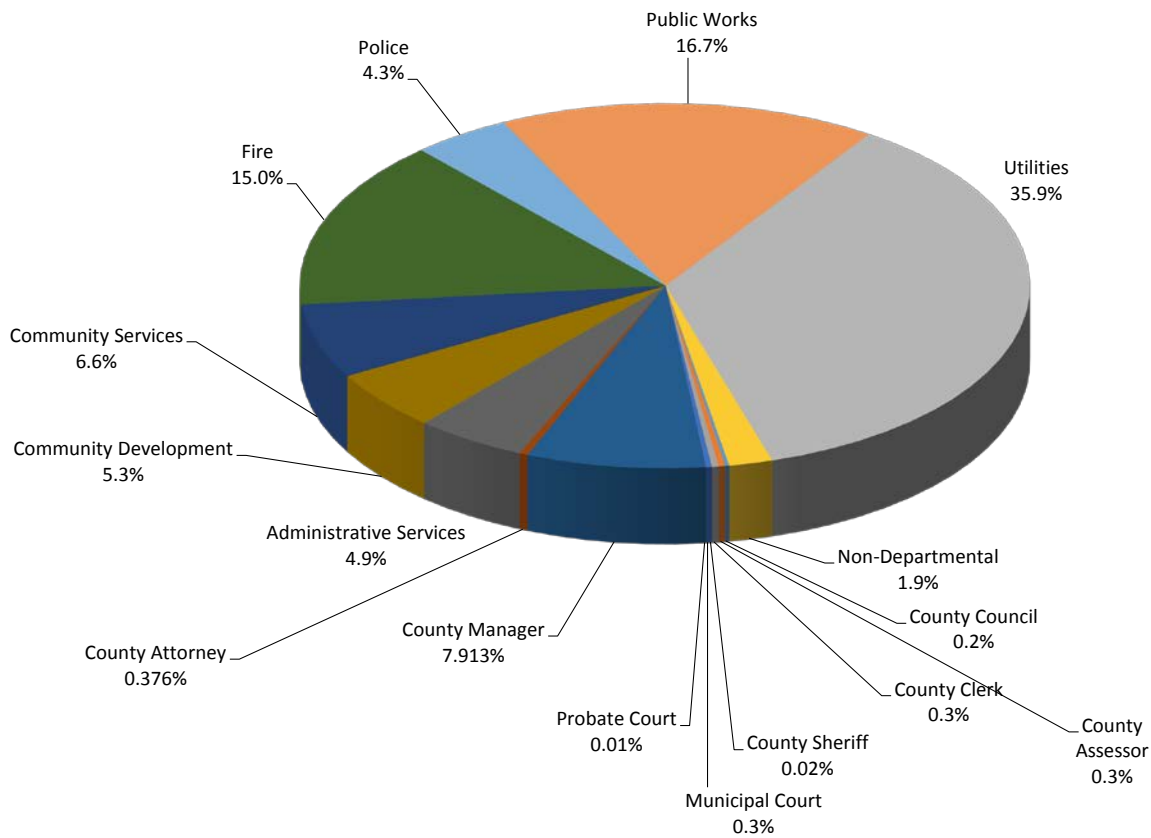
In addition to locally imposed taxes, the 'Taxes' category includes the portion of gross receipts tax imposed by the State and returned to the County for General Fund operations (also called State shared). The portion of the State shared gross receipts is as follows:

FY2018	\$17.4 million	Actual
FY2019	\$20.8 million	Actual
FY2020	\$21.1 million	Adopted
FY2021	\$22.1 million	Adopted
FY2022	\$22.7 million	Projected

## REVENUE AND EXPENDITURE COMPARISONS

Total expenditures in the FY2021 proposed budget are \$239.5 million compared to \$199.6 million in the FY2020 adopted budget. This \$39.9 million increase includes an increase of \$4.6 million in the General Fund; an increase of \$6.8 million in the Capital Projects Funds; an increase of \$22.5 million in the Joint Utility System Fund; an increase of \$2.3 million in the Other Enterprise Funds; an increase of 0.5 million in Special Revenue; and an increase of \$3.2 million in the Internal Services Funds.

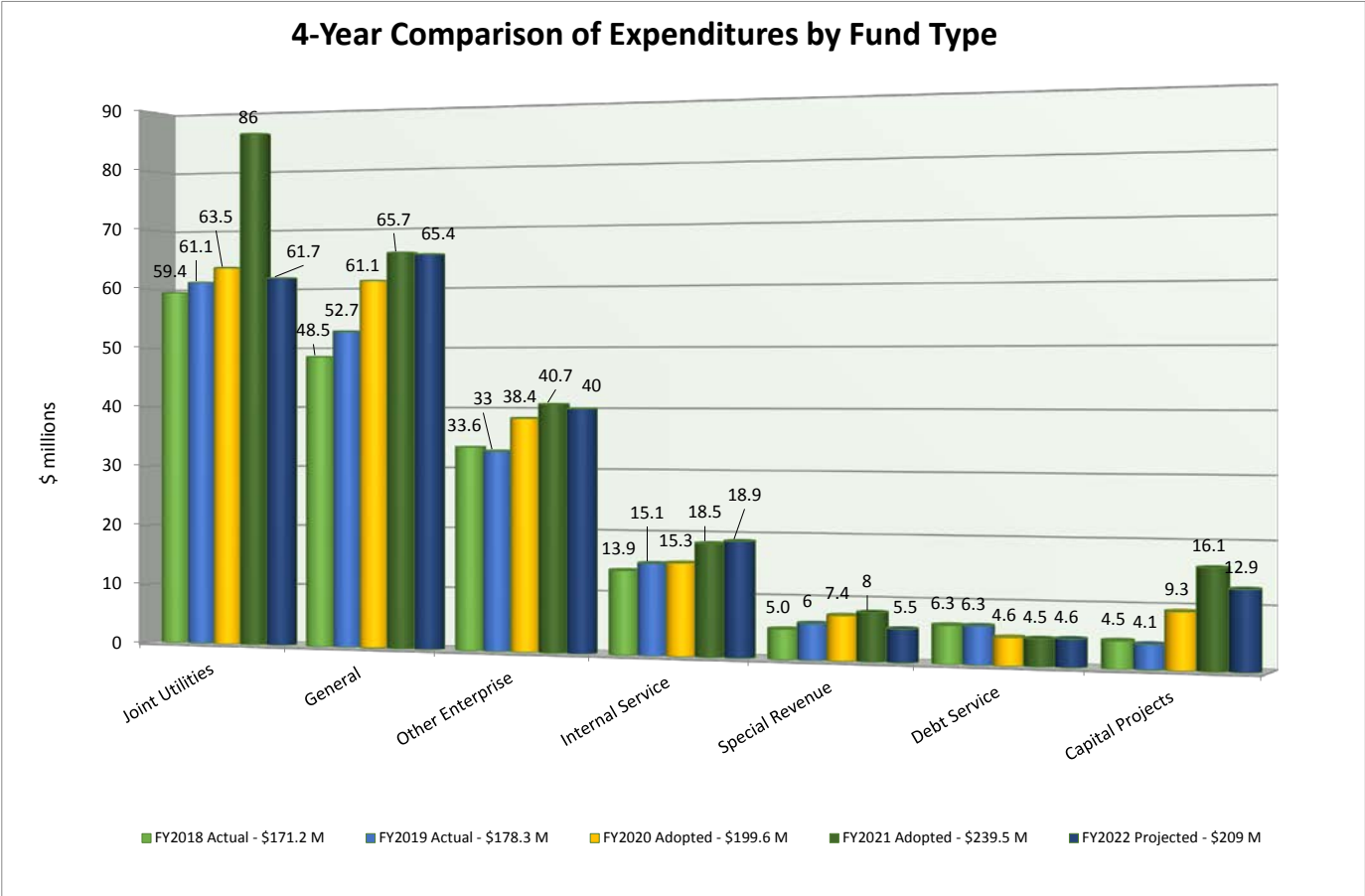
### FY2021 Uses of Funds Expenditures by Department



**Total Expenditures \$239.5 million**

	\$ In millions		\$ In millions
County Council	\$ 0.4	Community Development	12.7
Municipal Court	0.6	Administrative Services	11.8
County Manager	19.0	Community Services	15.8
County Assessor	0.7	Fire	35.9
County Attorney	0.9	Police	10.4
County Clerk	0.7	Public Works	40.0
Probate	0.01	Utilities	86.0
County Sheriff	0.02	Non-Departmental	4.6
<b>Total</b>		<b>239.5</b>	

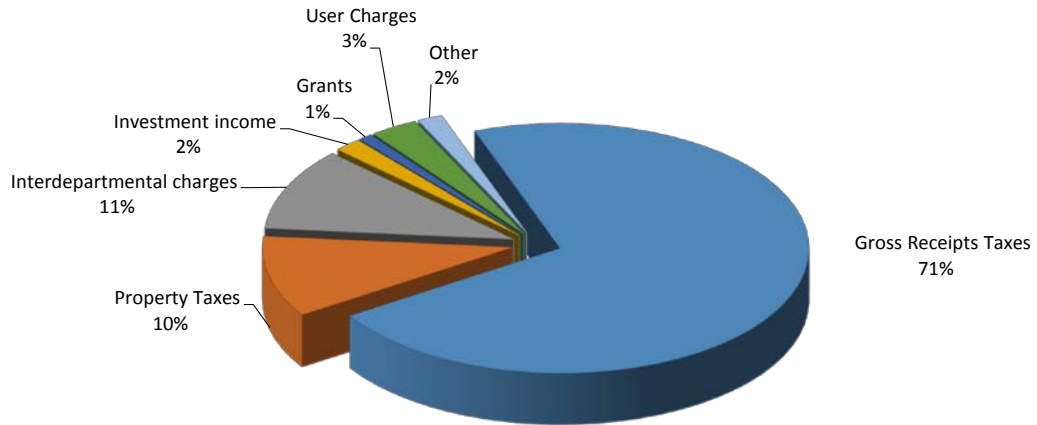
# REVENUE AND EXPENDITURE COMPARISONS



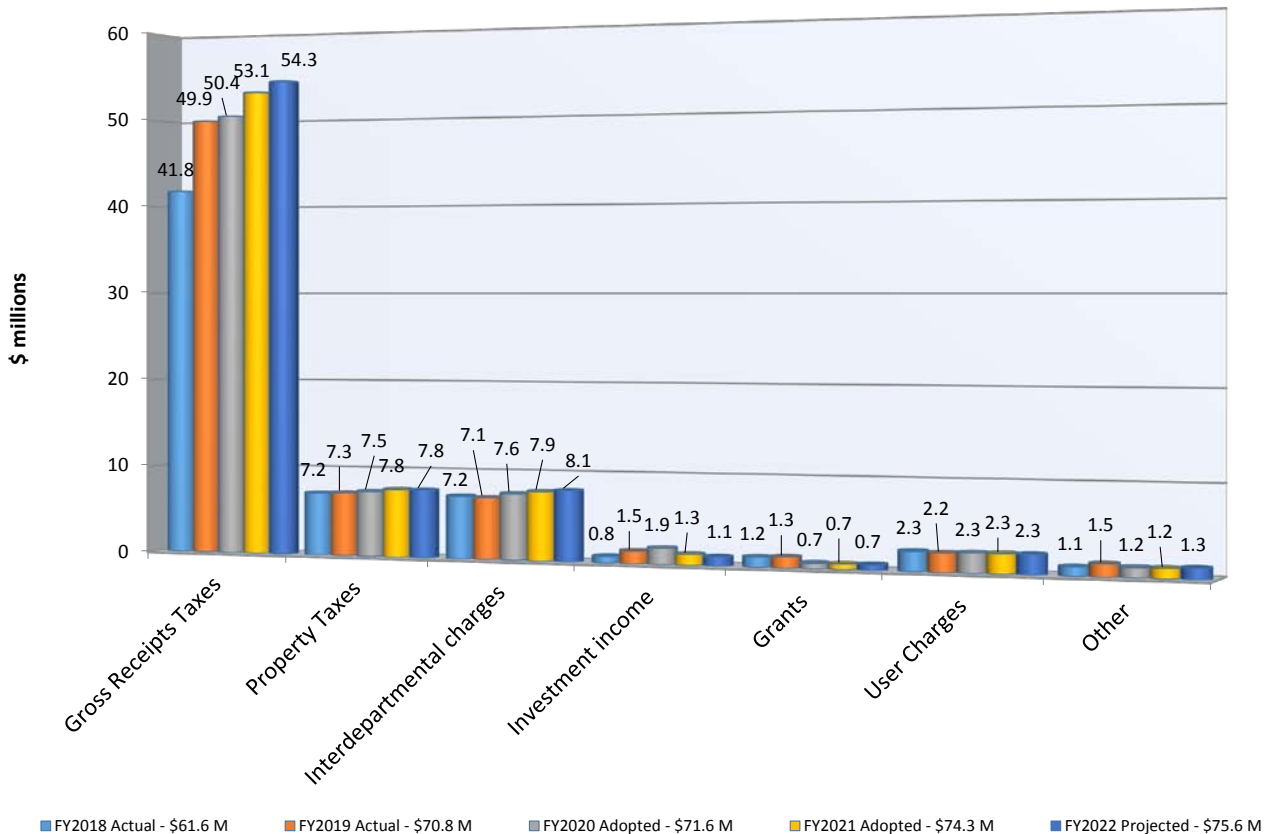


# REVENUE AND EXPENDITURE COMPARISONS - GENERAL FUND

## General Fund Revenues Comparison by Category FY2021

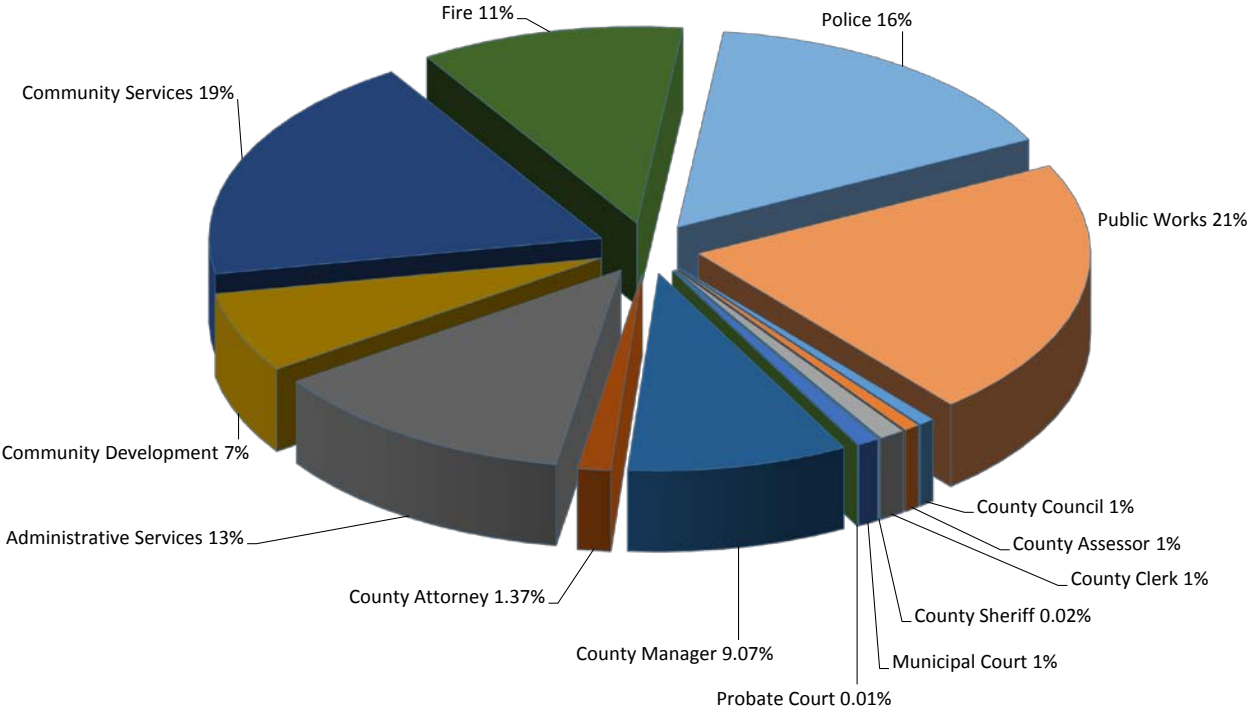


## General Fund 4-Year Comparison of Revenues by Category

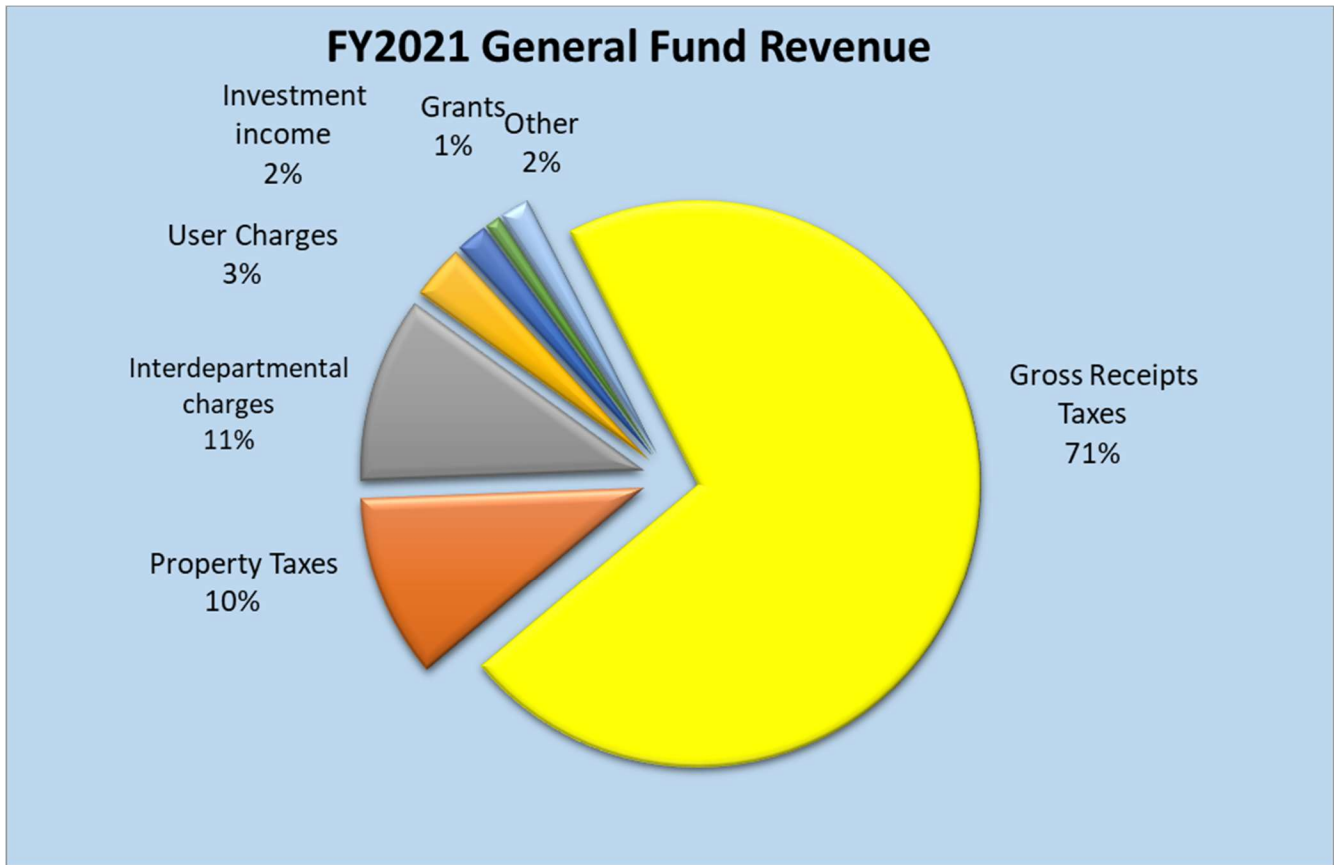


# REVENUE AND EXPENDITURE COMPARISONS - GENERAL FUND

## General Fund Expenditures by Department FY2021



# REVENUE AND EXPENDITURE COMPARISONS



## FY2021

Revenues in the General Fund are projected to be \$2.7 million higher in FY2021 than the FY2020 adopted budget. This change consists of the following items:

- Gross receipts tax (GRT) - \$2.6 million increase, primarily related to planned spending at LANL and anticipated development projects in town.
- Property taxes - \$0.3 million increase which is valuation growth projected.
- Interdepartmental charges - \$0.3 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 - \$0.5 million decrease, based upon projected lower fund balances.
- Grant and other revenues – flat 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 FY2021, the General Fund's combined Gross Receipts Tax revenue, including the State Shared portion, is projected to be approximately \$53.1 million or 71% 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, 2020

<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>Annual Revenue</u>	<u>Election Required</u>	<u>Restrictions</u>
1 Municipal	General	One 1/4th cent	0.2500%	4,302,000	no	no
2 Municipal	General	Three 1/8th cents	0.3750%	6,453,000	no	no
3 Municipal	Infrastructure	Two 1/16th cents	0.0625%	1,075,500	yes	no
4 Municipal	Infrastructure		0.0625%	1,075,500	yes	no
5 Municipal	Capital Outlay	Four 1/16th cents	0.0625%	1,075,500	yes	Infrastructure, and requires the two municipal increments above to be fully utilized.
6 Municipal	Capital Outlay		0.0625%	1,075,500	yes	
7 Municipal	Capital Outlay		0.0625%	1,075,500	yes	
8 Municipal	Capital Outlay		0.0625%	1,075,500	yes	
9 County	General	The 1/16th cent	0.0625%	1,075,500	no	no
10 County	General	Three 1/8th cents	0.3750%	6,453,000	no	no
11 County	Infrastructure	Two 1/16th cents	0.0625%	1,075,500	yes	no
12 County	Infrastructure		0.0625%	1,075,500	yes	no
13 County	Capital Outlay	Four 1/16th cents	0.0625%	1,075,500	yes	Infrastructure, and requires the other county increments above to be fully utilized.
14 County	Capital Outlay		0.0625%	1,075,500	yes	
15 County	Capital Outlay		0.0625%	1,075,500	yes	
16 County	Capital Outlay		0.0625%	<u>1,075,500</u>	yes	
subtotal			1.8125%	<u>31,189,500</u>		
17 County	Health Care	One 1/16th cent	0.0625%	1,075,500	no	yes
18 County	Environmental	One 1/8th cent	0.1250%	2,151,000	no	yes
19 County	Fire Protection	One 1/8th cent	0.1250%	2,151,000	yes	yes
20 County	Local Hospital	Four 1/8th cents	0.5000%	8,604,000	yes	yes
21 County	Emerg. Comm.	Four 1/16th cents	0.2500%	4,302,000	yes	yes
Totals			2.8750%	<u>\$ 49,473,000</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 \$31.2 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 FY2021, property tax revenues are projected to be approximately \$7.8 million, or 11% 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 FY2021 budget was developed, the State had not determined new property tax mill levies. Therefore, calendar 2019 levies have been used to project fiscal year 2021 property tax revenues.

Total property tax rates for calendar year 2019 were 24.916 mills for residential and 28.119 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 9.433 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 2019 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
Total	19.500	12.848	6.652
<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 2019 Tax Year</i></b>			
	<b>Residential</b>	<b>Non Residential</b>	
County	5.640	8.569	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	3.793	3.871	
Total	9.433	12.440	



# 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.
2. Grants – The detail for FY2020 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 \$2.5 million is included in the CIP Fund for FY2020, \$340,000 for FY2021 and \$680,000 for FY2022. The parcels include A-13 & A-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>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>	<u>2030</u>
46	55	56	59	60	61	63	65	66	68	71	73	75
% Change	16.4%	1.8%	5.1%	1.7%	1.6%	3.2%	3.1%	1.5%	2.9%	4.2%	2.7%	2.7%

The increase projected beginning in FY2021 is consistent with higher LANL budgets, increased hiring and spending at LANL, and with YTD receipts in FY2020.

# LONG RANGE FINANCIAL PROJECTION

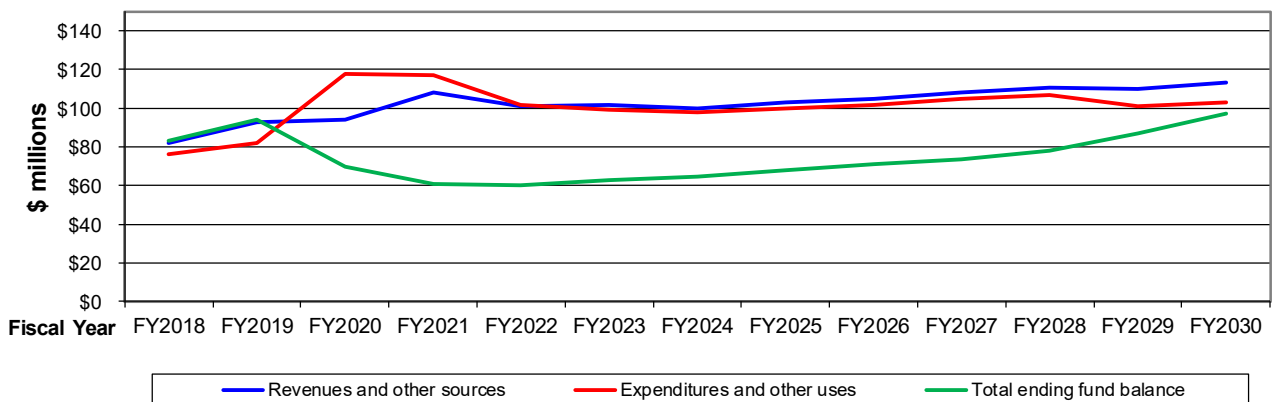
5. There are no specific property tax rate adjustments projected. **NOTE** – the state’s yield control formula will impact the calculated levied rate, so Council and the public should expect to see some minor rate changes from the state calculation when the rates are certified from the state in September and presented to the Council for adoption.
6. Due to the COVID-19 emergency and the associated impact to the economy, the County is conservatively projecting a 0% investment income for FY2020. The investment income projection for FY2021 is 3% and in FY2022 forward it is 3.5%.
7. If not specifically addressed, revenues are projected to follow either historical trends or historical averages.

**Operating Expenditure Assumptions:**

1. In FY2023 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.

The following table and graph illustrate the projected outcomes.

Governmental Activities Summary (in \$ millions)													
	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Total beginning fund balance	77	83	94	70	61	60	63	65	68	71	74	78	87
Revenues and other sources	82	93	94	108	101	102	100	103	105	108	111	110	113
Expenditures and other uses	(76)	(82)	(118)	(117)	(102)	(99)	(98)	(100)	(102)	(105)	(107)	(101)	(103)
Total ending fund balance	83	94	70	61	60	63	65	68	71	74	78	87	97



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

# LONG RANGE FINANCIAL PROJECTION

## **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).

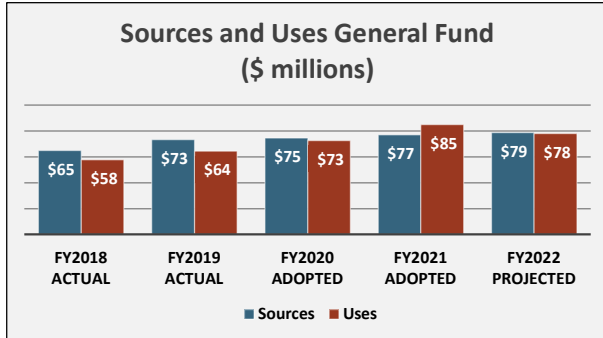
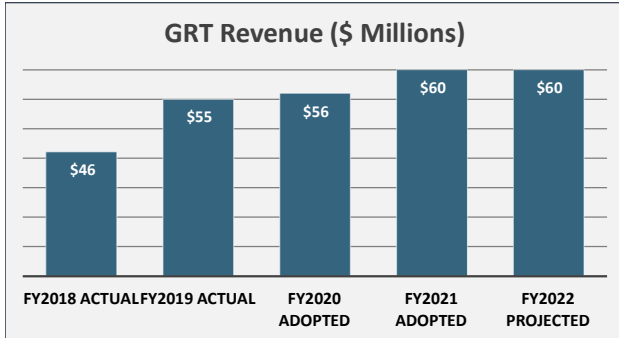
The Council's regional strategy to pursue a State legislative change was successful and has alleviated the risk associated with the tax status of the LANL contractor. Under the new law, any federal or state lab contractor will be subject to GRT, regardless of non-profit status. Another element used by 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.

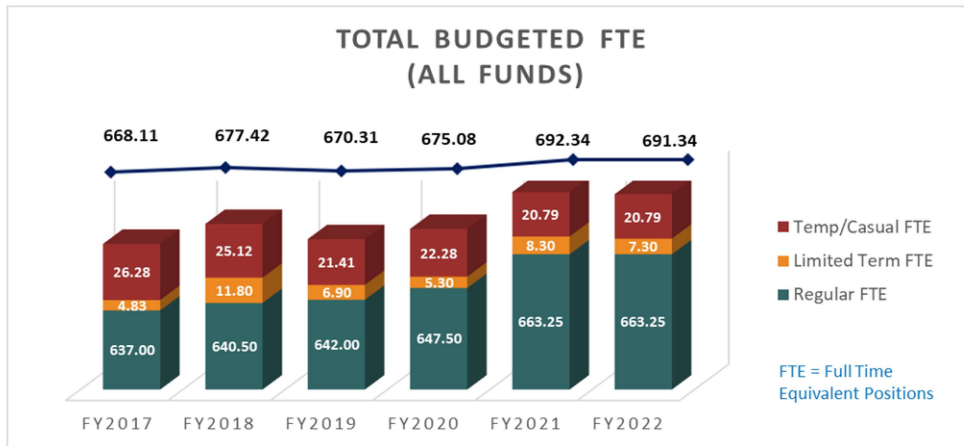
# Los Alamos County Manager's Dashboard

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.



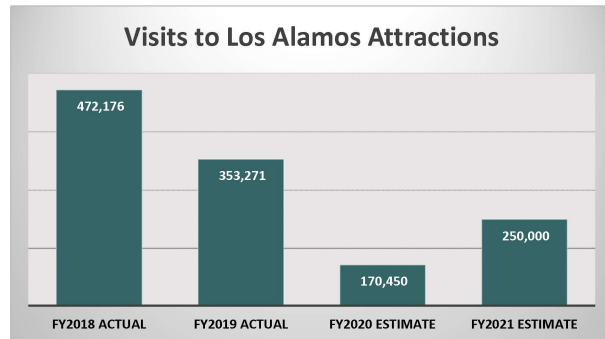
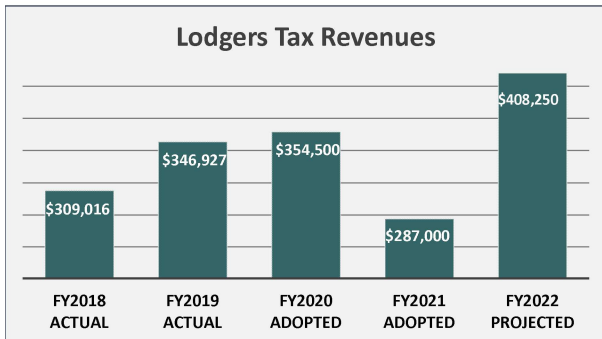
Gross receipts taxes are tied to activity at the largest single employer in the community, Los Alamos National Laboratory. The County continues to work with LANL to project GRT receipts. For FY2021, the estimation of GRT continues to be a driving force in developing our budget.

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. In FY21 uses are higher than sources due to Council approved budget options funded from reserves.



The increase of budgeted full time equivalent employees (FTEs) in FY2018 was primarily due to six limited-term positions in support of the County's financial software replacement project. These positions went away upon the completion of the project. In FY2021, Council approved budget options for the addition of 15.75 Regular FTEs and 1 Limited term FTE. See page 31 for details of staffing changes.

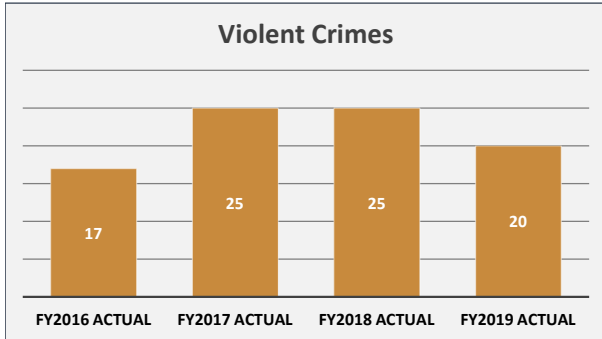
## Economic Development



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. However, the FY2021 Adopted budget is lower than prior years due to the temporary impact of COVID-19. FY2022 reflects the addition of the new hotel and conference center.

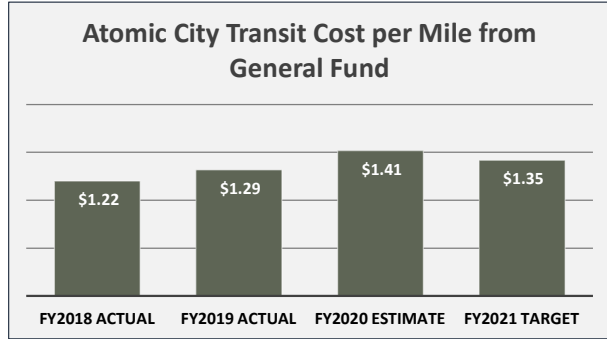
Due to the current COVID-19 outbreak, Los Alamos anticipates lower visitors for FY2020.

**Public Safety**



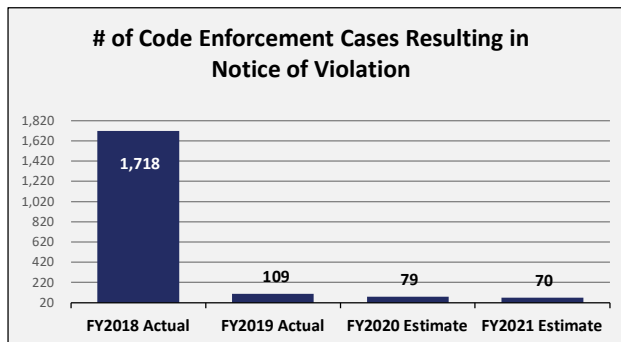
Los Alamos continues to maintain our status as one of the safest communities in the nation. As such, violent crime remained unchanged from 25 in FY2017 to 25 in FY2018, and the Detective Section of the LAPD sustained an outstanding clearance rate of 90% of assigned cases in FY2018.

**Transportation**

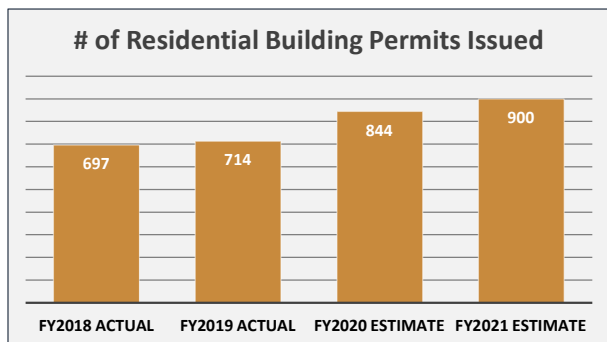


The County's General Fund makes annual transfers to support the Atomic City Transit operations. With federal grant funding and support from the North Central Regional Transit District funding, the overall cost to citizens is expected to decline and remain unchanged.

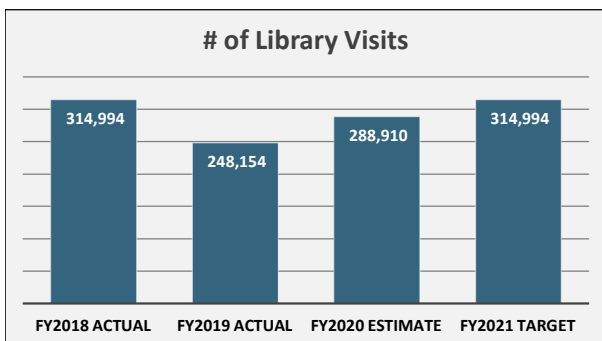
**Neighborhood and Community Enrichment**



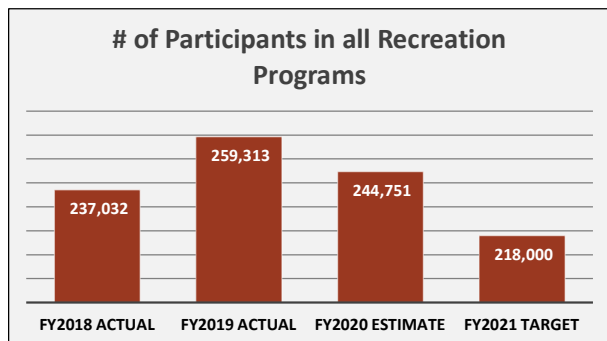
In response to Council's Strategic goals, the Community Development Department (CDD) changed the code enforcement process to begin with a courtesy letter prior to issuance of a notice of violation. In FY2019, CDD issued 922 courtesy letters and only 109 notices of violation. For FY2021, CDD estimates they will issue 1,100 courtesy letters with approximately 70 resulting in a notice of violation.



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 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.

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

# 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	115
		Municipal Court	52	116
		County Manager	52	121
		County Assessor	52	133
		County Attorney	52	139
		County Clerk	52	141
		Probate Court	52	148
		County Sheriff	52	151
		Administrative Services	52	152
		Community Services	52	165
		Fire	52	187
		Police	52	194
		Community Development	52	201
		Public Works	52	217
<b>GOVERNMENTAL</b>				
Special Revenue				
	State Shared Revenues	Public Works	56	217
	Lodgers Tax	Community Development	57	201
	State Grants	Fire, Police, Community Services	58	187, 194, 165
	Health Care Assistance	Community Services	59	165
	Economic Development	Community Development	60	201
	Other Special Revenue	Municipal Court, Community Services, Clerk, Assessor	61	116, 165, 141, 133
	Emergency Declarations	Non Departmental	62	278
<b>GOVERNMENTAL</b>				
Debt Service	Debt Service	Non Departmental	63	278
<b>GOVERNMENTAL</b>				
Capital Projects				
	Capital Improvement Projects	Public Works, Community Development, Administrative Services	66	217, 201, 152
	Capital Projects Permanent	Non Departmental	68	278
<b>PROPRIETARY</b>				
Internal Service				
	Fleet	Public Works	70	217
	Risk Management	County Manager	71	121
<b>PROPRIETARY</b>				
Enterprise				
	Environmental Services	Public Works	74	217
	Transit	Public Works	75	217
	Fire	Fire	76	187
	Airport	Public Works	77	217
	Joint Utilities System	Utilities	78	253
	DPU Schedule of Funds	Utilities	83	253

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

**GENERAL FUND BUDGET SUMMARY**

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2020 Projected Actual	FY2021 Adopted Budget	\$ Variance FY2021 vs FY2020	% Variance FY2021 vs FY2020	FY2022 Projected Budget	% Variance FY2021 vs FY2020	Notes
<b>Beginning Fund Balance</b>										
Nonspendable	\$ 1,495,689	1,520,487	1,546,799	1,569,759	1,546,799	-	0.0%	1,586,799	2.6%	
Restricted for Cash Requirements	4,591,274	4,648,574	4,723,595	4,816,047	5,428,481	704,886	14.9%	5,475,000	0.9%	
Other Restricted/Assigned	1,667,087	5,957,305	2,293,670	2,478,354	2,293,670	-	0.0%	2,561,958	11.7%	
Unassigned	10,122,214	13,177,552	23,710,443	25,370,753	24,851,246	1,140,803	4.8%	17,035,779	-31.4%	
<b>Total beginning fund balance</b>	<b>17,876,264</b>	<b>25,303,918</b>	<b>32,274,507</b>	<b>34,234,913</b>	<b>34,120,196</b>	<b>1,845,689</b>	<b>5.7%</b>	<b>26,659,536</b>	<b>-21.9%</b>	
<b>Revenues</b>										
Gross Receipts Taxes	41,762,166	49,837,384	50,458,000	50,553,000	53,083,000	2,625,000	5.2%	54,338,000	2.4%	
Property Taxes	7,183,982	7,295,431	7,507,880	7,507,878	7,813,867	305,987	4.1%	7,813,867	0.0%	
Interdepartmental Charges	7,224,440	7,130,081	7,612,336	7,612,336	7,871,313	258,977	3.4%	8,054,844	2.3%	
Investment Income	792,691	1,501,047	1,865,000	-	1,348,000	(517,000)	-27.7%	1,100,000	-18.4%	
Grants	1,176,013	1,292,419	673,000	2,114,613	673,000	-	0.0%	673,000	0.0%	
User Charges	2,270,408	2,212,373	2,290,000	2,285,000	2,303,270	13,270	0.6%	2,309,470	0.3%	
Other	1,180,634	1,534,966	1,240,000	1,243,965	1,254,406	14,406	1.2%	1,271,900	1.4%	
<b>Total Revenues</b>	<b>61,590,333</b>	<b>70,803,701</b>	<b>71,646,216</b>	<b>71,316,792</b>	<b>74,346,856</b>	<b>2,700,640</b>	<b>3.8%</b>	<b>75,561,081</b>	<b>1.6%</b>	
<b>Transfers from other funds</b>	<b>3,442,715</b>	<b>2,506,762</b>	<b>2,971,868</b>	<b>2,146,234</b>	<b>3,009,197</b>	<b>37,329</b>	<b>1.3%</b>	<b>3,077,846</b>	<b>2.3%</b>	
<b>Total sources of funds</b>	<b>\$ 82,909,312</b>	<b>98,614,381</b>	<b>106,892,591</b>	<b>107,697,939</b>	<b>111,476,249</b>	<b>4,583,658</b>		<b>105,298,463</b>	<b>-5.5%</b>	
<b>Expenditures</b>										
County Council	\$ 416,268	394,776	419,546	442,519	425,946	6,400	1.5%	428,671	0.6%	
County Assessor	405,752	416,237	498,742	500,178	441,289	(57,453)	-11.5%	458,832	4.0%	
County Clerk	529,379	557,178	636,838	630,094	703,050	66,212	10.4%	696,578	-0.9%	
County Sheriff	16,694	12,204	15,510	13,510	15,543	33	0.2%	15,787	1.6%	
Municipal Court	474,329	475,235	571,033	529,131	576,616	5,583	1.0%	595,398	3.3%	
Probate Court	4,587	4,540	5,906	5,906	5,925	19	0.3%	5,960	0.6%	
County Manager	3,395,546	3,179,516	7,112,885	7,618,416	5,959,997	(1,152,888)	-16.2%	4,741,864	-20.4%	
County Attorney	645,014	680,206	744,053	727,405	898,231	154,178	20.7%	824,961	-8.2%	
Administrative Services	7,285,154	7,337,414	7,946,593	7,902,514	8,430,087	483,494	6.1%	8,678,740	2.9%	
Community Development	1,782,356	1,573,284	2,042,188	2,185,407	4,360,930	2,318,742	113.5%	4,446,505	2.0%	
Community Services	10,364,599	9,941,705	11,937,427	11,960,373	12,418,049	480,622	4.0%	12,754,191	2.7%	
Fire	5,178,291	4,954,340	6,607,149	6,610,330	7,144,357	537,208	8.1%	7,252,747	1.5%	
Police	8,602,477	8,669,312	9,328,668	9,958,243	10,358,118	1,029,450	11.0%	10,359,679	0.0%	
Public Works	9,451,049	14,547,257	13,261,823	13,058,747	13,957,413	695,590	5.2%	14,185,326	1.6%	
<b>Total Expenditures</b>	<b>48,551,495</b>	<b>52,743,204</b>	<b>61,128,361</b>	<b>62,142,773</b>	<b>65,695,551</b>	<b>4,567,190</b>	<b>7.5%</b>	<b>65,445,239</b>	<b>-0.4%</b>	
<b>Transfers to other funds</b>	<b>9,053,899</b>	<b>11,636,265</b>	<b>11,418,570</b>	<b>11,434,970</b>	<b>19,121,162</b>	<b>7,702,592</b>	<b>67.5%</b>	<b>12,218,209</b>	<b>-36.1%</b>	[2]
<b>Ending fund balance</b>										
Nonspendable	1,520,487	1,569,759	1,601,437	1,546,799	1,586,799	(14,638)	-0.9%	1,586,799	0.0%	
Restricted for Cash Requirements	4,648,574	4,816,047	5,094,030	5,428,481	5,475,000	380,970	7.5%	5,454,000	-0.4%	
Other Restricted/Assigned	5,957,305	2,478,354	773,670	2,293,670	2,561,958	1,788,288	231.1%	2,563,518	0.1%	
Unassigned	13,177,552	25,370,753	26,876,523	24,851,246	17,035,779	(9,840,744)	-36.6%	18,030,698	5.8%	
<b>Ending fund balance</b>	<b>25,303,918</b>	<b>34,234,913</b>	<b>34,345,660</b>	<b>34,120,196</b>	<b>26,659,536</b>	<b>(7,686,124)</b>	<b>-22.4%</b>	<b>27,635,015</b>	<b>3.7%</b>	
<b>Total uses of funds</b>	<b>\$ 82,909,312</b>	<b>98,614,382</b>	<b>106,892,591</b>	<b>107,697,939</b>	<b>111,476,249</b>	<b>4,583,658</b>		<b>105,298,463</b>	<b>-5.5%</b>	
<b>Operating Surplus / (Shortfall)</b>										
	\$ 7,427,654	8,930,994	2,071,153	(114,717)	(7,460,660)			975,479		[1]
Unassigned as a % of Revenue	21.40%	35.83%	37.51%	34.85%	22.91%			23.86%		
Unassigned Target (20% of Rev)	12,318,067	14,160,740	14,329,243	14,263,358	14,869,371			15,112,216		
\$ over (under) target	859,485	11,210,013	12,547,280	10,587,888	2,166,408			2,918,482		
<b>FTE Summary</b>										
Regular (full & part-time)	327.67	327.67	334.09	334.09	347.78	13.69	4.1%	347.78	0.0%	
Limited Term	2.00	2.00	0.75	0.75	1.75	1.00	133.3%	0.75	-57.1%	
Casual, Student & Temp	19.82	19.82	17.68	17.68	17.14	(0.54)	-3.1%	17.14	0.0%	
	<b>349.49</b>	<b>349.49</b>	<b>352.52</b>	<b>352.52</b>	<b>366.67</b>	<b>14.15</b>		<b>365.67</b>	<b>-0.3%</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 FY2021, as proposed, sources would exceed uses resulting in a surplus.

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

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2020 Projected Actual	FY2021 Adopted	FY2022 Projected
Economic Development Fund - Housing	\$				400,000	400,000
Other Special Revenue Fund	15,000	22,000	26,000	26,400	27,000	27,500
Road Fund	48,333	-	0	0		
Debt Service Fund - GRT Revenue Bonds 529	6,268,596	6,265,559	4,550,759	4,550,759	4,552,159	4,556,409
Capital Improvement Projects Fund:						
Road Replacement - routine CIP transfers	840,700	3,112,080	3,950,000	3,950,000	4,007,000	3,733,000
Major Network Replacements	295,000	295,000	295,000	295,000	304,000	313,000
Parks Small Projects	57,000	57,000	57,000	57,000	60,000	60,000
Other Potential Projects	0	0	0	0	5,985,000	0
Other Potential Projects	187,770	5,000	0	16,000	0	0
LAPS / County Project Partnerships	0	500,000	1,000,000	1,000,000	1,000,000	1,000,000
Transit Fund - ongoing operations	800,000	800,000	800,000	800,000	1,200,000	1,200,000
Airport Fund- operations	200,000	238,126	200,000	200,000	165,331	165,378
Airport Fund - capital project matching funds	0	0	212,861	212,861	210,722	97,972
Environmental Services	0	0	0	0	50,000	0
DWI Fund	24,500	24,500	9,950	9,950	9,950	14,950
Health Care Assistance Fund - operations	317,000	317,000	317,000	317,000	650,000	650,000
Emergency Declarations Fund					500,000	
<b>Total Transfers to Other Funds</b>	<b>9,053,899</b>	<b>11,636,265</b>	<b>11,418,570</b>	<b>11,434,970</b>	<b>19,121,162</b>	<b>12,218,209</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) 2021 Proposed</b>				
Total beginning fund balance / working capital	\$ 168,408	403,940	106,655	419,606
Revenues and other sources	580,000	287,000	622,146	2,256,000
Transfers from other funds	-	-	9,950	650,000
Expenditures	580,000	493,038	634,693	2,812,920
Transfers to other funds	-	-	-	-
Total fund balance / working capital ending FY2021	<u>\$ 168,408</u>	<u>197,902</u>	<u>104,058</u>	<u>512,686</u>
<b>Fiscal Year (FY) 2022 Projected</b>				
Total beginning fund balance / working capital	\$ 168,408	197,902	104,058	512,686
Revenues and other sources	580,000	403,250	622,146	2,313,000
Transfers from other funds	-	-	14,950	650,000
Expenditures	580,000	404,615	636,781	3,032,460
Transfers to other funds	-	-	-	-
Total fund balance / working capital ending FY2022	<u>\$ 168,408</u>	<u>196,537</u>	<u>104,373</u>	<u>443,226</u>
Total FY2021 sources of funding	\$ 580,000	287,000	632,096	2,906,000
Total FY2021 uses of funding	<u>580,000</u>	<u>493,038</u>	<u>634,693</u>	<u>2,812,920</u>
Net increase / (decrease) in fund balance / working capital	<u>\$ -</u>	<u>(206,038)</u>	<u>(2,597)</u>	<u>93,080</u>

<u>ECONOMIC DEVELOPMENT</u>	<u>OTHER SPECIAL REVENUE</u>	<u>EMERGENCY DECLARATIONS</u>	<u>SPECIAL REVENUE FUNDS COMBINED</u>	<u>FY2020 ADOPTED BUDGET</u>
4,897,083	682,550	69,993	6,748,235	5,486,730
147,000	249,738	-	4,141,884	4,040,200
400,000	27,000	500,000	1,586,950	352,950
2,657,750	294,601	500,000	7,973,002	7,403,944
2,000,000	-	-	2,000,000	187,500
<u>786,333</u>	<u>664,687</u>	<u>69,993</u>	<u>2,504,067</u>	<u>2,288,436</u>
786,333	664,687	69,993	2,504,067	
28,000	257,916	-	4,204,312	
400,000	27,500	-	1,092,450	
500,000	304,809	-	5,458,665	
-	-	-	-	
<u>714,333</u>	<u>645,294</u>	<u>69,993</u>	<u>2,342,164</u>	
547,000	276,738	500,000	5,728,834	
<u>4,657,750</u>	<u>294,601</u>	<u>500,000</u>	<u>9,973,002</u>	
<u>(4,110,750)</u>	<u>(17,863)</u>	<u>-</u>	<u>(4,244,168)</u>	

## STATE SHARED REVENUES FUND BUDGET SUMMARY

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2020 Projected	FY2021 Adopted Budget	\$ Variance FY2021 vs FY2020	% Variance FY2021 vs FY2020	FY2022 Projected Budget	% Variance FY2022 vs FY2021
<b>Beginning Fund Balance</b>									
Restricted for Major Street Maintenance	49,945	97,650	145,983	168,408	168,408	22,425	15.4%	168,408	0.00%
Restricted for Cash Requirements	48,333	48,333	-	-	-	-	-	-	-
<b>Beginning Fund Balance</b>	<u>98,278</u>	<u>145,983</u>	<u>145,983</u>	<u>168,408</u>	<u>168,408</u>	<u>22,425</u>		<u>168,408</u>	<u>0.00%</u>
<b>Revenues</b>									
Major Street Maintenance									
Motor Vehicle Tax	243,155	275,660	250,000	250,000	250,000	-	0.0%	250,000	0.00%
Gasoline Tax	336,217	326,765	330,000	330,000	330,000	-	0.0%	330,000	0.00%
<b>Total Revenues</b>	<u>579,372</u>	<u>602,425</u>	<u>580,000</u>	<u>580,000</u>	<u>580,000</u>	<u>-</u>	<u>0.0%</u>	<u>580,000</u>	<u>0.00%</u>
<b>Transfers from other funds</b>	48,333	-	-	-	-	-		-	0.00%
<b>Total sources of funds</b>	<u>725,983</u>	<u>748,408</u>	<u>773,688</u>	<u>748,408</u>	<u>748,408</u>	<u>22,425</u>	<u>2.9%</u>	<u>748,408</u>	<u>0.00%</u>
<b>Expenditures</b>	-	580,000	580,000	580,000	580,000	-	0.0%	580,000	0.00%
<b>Transfers to other funds</b>	580,000	-	-	-	-	-	0.0%	-	0.00%
<b>Ending Fund Balance</b>									
Restricted for Major Street Maintenance	97,650	168,408	145,983	168,408	168,408	22,425	15.4%	168,408	0.00%
Restricted for Cash Requirements	48,333	-	-	-	-	-	0.0%	-	0.00%
<b>Total Ending fund balance</b>	<u>145,983</u>	<u>168,408</u>	<u>145,983</u>	<u>168,408</u>	<u>168,408</u>	<u>-</u>		<u>168,408</u>	<u>0.00%</u>
<b>Total uses of funds</b>	<u>725,983</u>	<u>748,408</u>	<u>725,983</u>	<u>748,408</u>	<u>748,408</u>	<u>22,425</u>	<u>3.1%</u>	<u>748,408</u>	<u>0.00%</u>

For detailed department information, please see page 217 (Public Works). FY2020 adopted expenditures in this fund are for the Barranca Mesa Road project. FY2021 adopted expenditures are for the North Mesa Road Improvements project. See page 279 (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

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2020 Projected Budget	FY2021 Adopted Budget	\$ Variance FY2021 vs FY2020	% Variance FY2021 vs FY2020	FY2022 Projected Budget	% Variance FY2022 vs FY2021
<b>Beginning Fund Balance</b>									
Restricted for Lodgers Tax	246,835	375,010	481,798	510,867	403,940	(77,858)	-16.2%	197,902	-51.0%
<b>Revenues</b>									
Lodgers Tax - Promotion	300,691	336,790	337,500	275,000	275,000	(62,500)	-18.5%	396,250	44.1%
Investment Income	8,325	10,137	17,000	-	12,000	(5,000)	-29.4%	7,000	-41.7%
<b>Total Revenues</b>	<u>309,016</u>	<u>346,927</u>	<u>354,500</u>	<u>275,000</u>	<u>287,000</u>	<u>(67,500)</u>	-19.0%	<u>403,250</u>	40.5%
<b>Total sources of funds</b>	<u>555,851</u>	<u>721,937</u>	<u>836,298</u>	<u>785,867</u>	<u>690,940</u>	<u>(145,358)</u>	-17.4%	<u>601,152</u>	-13.0%
<b>Expenditures</b>									
Professional/Contractual	177,923	208,152	368,300	378,196	490,500	122,200	33.2%	402,000	-18.0%
Interfund charges - Administration	2,918	2,918	3,731	3,731	2,538	(1,193)	-32.0%	2,615	3.0%
<b>Total Expenditures</b>	<u>180,841</u>	<u>211,070</u>	<u>372,031</u>	<u>381,927</u>	<u>493,038</u>	<u>121,007</u>	32.5%	<u>404,615</u>	-17.9%
<b>Ending fund balance</b>									
Restricted for Lodgers Tax	375,010	510,867	464,267	403,940	197,902	(266,365)	-57.4%	196,537	-0.7%
<b>Total uses of funds</b>	<u>555,851</u>	<u>721,937</u>	<u>836,298</u>	<u>785,867</u>	<u>690,940</u>	<u>(145,358)</u>	-17.4%	<u>601,152</u>	-13.0%

For detailed department information, please see page 201 (Community Development Department).

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

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2020 Projected Budget	FY2021 Adopted Budget	\$ Variance FY2021 vs FY2020	% Variance FY2021 vs FY2020	FY2022 Projected Budget	% Variance FY2022 vs FY2021
<b>Beginning Fund Balance</b>									
Restricted - Community Health Council	-	-	-	-	-	-	-	-	-
Restricted - Law Enforcement Protection	187	573	-	11,799	-	-	0.0%	-	-
Restricted - Local DWI	8,518	19,732	-	42,642	22,247	22,247	-	19,650	-
Restricted - Forfeitures and Seizures	235	242	242	-	-	(242)	-100.0%	-	-
Restricted - Fire Marshal	458,169	25,295	-	84,408	84,408	84,408	-	84,408	-
Restricted - Fire EMS	2	397	396	-	-	(396)	-100.0%	-	-
<b>Total Beginning Fund Balance</b>	<u>467,111</u>	<u>46,239</u>	<u>638</u>	<u>138,849</u>	<u>106,655</u>	<u>106,017</u>	<u>-</u>	<u>104,058</u>	<u>-</u>
<b>Revenues</b>									
State Grant - Community Health Council	-	-	-	5,846	5,846	5,846	100.0%	5,846	-
State Grant - Law Enforcement Protection	39,200	39,200	40,400	40,400	39,800	(600)	-1.5%	39,800	-
State Grant - Local DWI	70,590	74,797	99,500	109,932	86,000	(13,500)	-13.6%	86,000	-
State Grant - Forfeitures and Seizures	7	-	-	-	-	-	-	-	-
State Grant - Fire Marshal	471,364	582,231	480,000	480,000	480,000	-	0.0%	480,000	-
State Grant - Fire EMS	10,069	10,288	10,500	10,500	10,500	-	0.0%	10,500	-
Investment Income	1,121	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<u>592,351</u>	<u>706,516</u>	<u>630,400</u>	<u>646,678</u>	<u>622,146</u>	<u>(14,100)</u>	<u>-2.2%</u>	<u>622,146</u>	<u>-</u>
<b>Transfers from other funds</b>	<u>24,500</u>	<u>24,500</u>	<u>9,950</u>	<u>9,950</u>	<u>9,950</u>	<u>-</u>	<u>0.0%</u>	<u>14,950</u>	<u>-</u>
<b>Total sources of funds</b>	<u>1,083,962</u>	<u>777,255</u>	<u>640,988</u>	<u>795,477</u>	<u>738,751</u>	<u>91,917</u>	<u>14.3%</u>	<u>741,154</u>	<u>-</u>
<b>Expenditures</b>									
Community Health Council	-	-	-	5,846	5,846	5,846	100.0%	5,846	-
Law Enforcement Protection	38,814	27,974	52,199	52,199	39,800	(12,399)	-23.8%	39,800	-
Local DWI	83,876	76,387	111,259	140,277	98,547	(12,712)	-11.4%	100,635	-
Forfeitures and Seizures	-	242	-	-	-	-	-	-	-
Fire Marshal	905,359	523,118	480,000	480,000	480,000	-	0.0%	480,000	-
Fire EMS	9,674	10,685	10,500	10,500	10,500	-	0.0%	10,500	-
<b>Total Expenditures</b>	<u>1,037,723</u>	<u>638,406</u>	<u>653,958</u>	<u>688,822</u>	<u>634,693</u>	<u>(19,265)</u>	<u>-2.9%</u>	<u>636,781</u>	<u>-</u>
<b>Ending fund balance</b>									
Restricted - Community Health Council	-	-	-	-	-	-	0.0%	-	-
Restricted - Law Enforcement Protection	573	11,799	(11,799)	-	-	11,799	-100.0%	-	-
Restricted - Local DWI	19,732	42,642	(1,809)	22,247	19,650	21,459	-	19,965	-
Restricted - Forfeitures and Seizures	242	-	242	-	-	(242)	-100.0%	-	-
Restricted - Fire Marshal	25,295	84,408	-	84,408	84,408	84,408	-	84,408	-
Restricted - Fire EMS	397	-	396	-	-	(396)	-100.0%	-	-
<b>Total Ending fund balance</b>	<u>46,239</u>	<u>138,849</u>	<u>(12,970)</u>	<u>106,655</u>	<u>104,058</u>	<u>117,028</u>	<u>-902.3%</u>	<u>104,373</u>	<u>-</u>
<b>Total uses of funds</b>	<u>1,083,962</u>	<u>777,255</u>	<u>640,988</u>	<u>795,477</u>	<u>738,751</u>	<u>97,763</u>	<u>15.3%</u>	<u>741,154</u>	<u>-</u>
<b>FTE Summary</b>									
Regular (full & part-time)	0.25	0.25	0.45	0.45	0.45	-	0.0%	0.45	-

For detailed department information, please see pages 165 (Community Services), 187 (Fire) and 194 (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

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2020 Projected Budget	FY2021 Proposed Budget	\$ Variance FY2021 vs FY2020	% Variance FY2021 vs FY2020	FY2022 Projected Budget	% Variance FY2022 vs FY2021
<b>Beginning Fund Balance</b>									
Restricted for Health Care Assistance	592,990	521,060	611,778	674,063	404,156	(207,622)		497,236	23.0%
Nonspendable for Prepaid Items	-	15,450	-	15,450	15,450	15,450		15,450	0.0%
<b>Total Beginning Fund Balance</b>	<u>592,990</u>	<u>536,510</u>	<u>611,778</u>	<u>689,513</u>	<u>419,606</u>	<u>(192,172)</u>	-31.4%	<u>512,686</u>	22.2%
<b>Revenues</b>									
Gross Receipts Taxes	1,723,006	2,056,170	2,082,000	2,086,000	2,190,000	108,000	5.2%	2,242,000	2.4%
Rental Income	51,832	69,860	53,000	53,000	53,000	-	0.0%	53,000	0.0%
Investment Income	6,322	2,780	21,000	0	13,000	(8,000)	-38.1%	18,000	38.5%
<b>Total Revenues</b>	<u>1,781,160</u>	<u>2,128,810</u>	<u>2,156,000</u>	<u>2,139,000</u>	<u>2,256,000</u>	<u>100,000</u>	4.6%	<u>2,313,000</u>	2.5%
<b>Transfers from other funds</b>	<u>317,000</u>	<u>317,000</u>	<u>317,000</u>	<u>317,000</u>	<u>650,000</u>	<u>333,000</u>	105.0%	<u>650,000</u>	0.0%
<b>Total sources of funds</b>	<u><u>2,691,150</u></u>	<u><u>2,982,320</u></u>	<u><u>3,084,778</u></u>	<u><u>3,145,513</u></u>	<u><u>3,325,606</u></u>	<u><u>(92,172)</u></u>	-3.0%	<u><u>3,475,686</u></u>	4.5%
<b>Expenditures</b>									
Salaries and Benefits	85,034	87,654	105,161	105,791	108,457	3,296	3.1%	112,968	4.2%
Professional/Contractual Services	2,068,404	2,190,215	2,582,500	2,603,626	2,702,500	120,000	4.6%	2,917,500	8.0%
Materials and Supplies	566	14,302	15,100	15,917	1,000	(14,100)	-93.4%	1,000	0.0%
Intra/Interfund Charges	636	636	573	573	963	390	68.1%	992	3.0%
<b>Total Expenditures</b>	<u>2,154,640</u>	<u>2,292,807</u>	<u>2,703,334</u>	<u>2,725,907</u>	<u>2,812,920</u>	<u>109,586</u>	4.1%	<u>3,032,460</u>	7.8%
<b>Ending fund balance</b>									
Restricted for Health Care Assistance	521,060	674,063	365,994	404,156	497,236	131,242	35.9%	427,776	-14.0%
Nonspendable for Prepaid Items	15,450	15,450	15,450	15,450	15,450	-	0.0%	15,450	0.0%
<b>Total Ending fund balance</b>	<u>536,510</u>	<u>689,513</u>	<u>381,444</u>	<u>419,606</u>	<u>512,686</u>	<u>131,242</u>		<u>443,226</u>	-13.5%
<b>Total uses of funds</b>	<u><u>2,691,150</u></u>	<u><u>2,982,320</u></u>	<u><u>3,084,778</u></u>	<u><u>3,145,513</u></u>	<u><u>3,325,606</u></u>	<u><u>240,828</u></u>	7.8%	<u><u>3,475,686</u></u>	4.5%
<b>FTE Summary</b>									
Regular (full & part-time)	1.19	1.19	1.19	1.19	1.25	0	5.0%	1.25	0.0%

For detailed department information, please see page 121 (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

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2020 Projected	FY2021 Proposed Budget	\$ Variance FY2021 vs FY2020	% Variance FY2020 vs FY2019	FY2022 Projected Budget	% Variance FY2020 vs FY2019
<b>Beginning Fund Balance</b>									
Assigned for Econ Development	7,538,452	7,260,477	3,506,477	5,645,944	4,897,083	1,390,606	39.7%	786,333	-84%
Nonspendable	597,402	-	0	0	0	-	0.0%	0	0%
<b>Total beginning fund balance</b>	<u>8,135,854</u>	<u>7,260,477</u>	<u>3,506,477</u>	<u>5,645,944</u>	<u>4,897,083</u>	<u>1,390,606</u>		<u>786,333</u>	
<b>Revenues</b>									
Investment Income	249,810	121,622	105,000	-	147,000	42,000	40.0%	28,000	-81%
Loan Repayment	0	45,967	-	11,846	-	-	0.0%	-	-
Other	0	40,888	0	0	0	-	0.0%	0	-
<b>Total revenues</b>	<u>249,810</u>	<u>208,477</u>	<u>105,000</u>	<u>11,846</u>	<u>147,000</u>	<u>42,000</u>	40.0%	<u>28,000</u>	-81%
<b>Transfers from other funds</b>	90,786	170,260	0	1,500,000	400,000	400,000	100.0%	400,000	0%
<b>Total sources of funds</b>	<u>8,476,450</u>	<u>7,639,214</u>	<u>3,611,477</u>	<u>7,157,790</u>	<u>5,444,083</u>	<u>1,832,606</u>		<u>1,214,333</u>	
<b>Expenditures</b>									
Economic Development Programs	483,401	590,786	-	-	-	-	0.0%	-	0%
Infrastructure and Housing	44,500	4,671	2,161,250	3,500	2,157,750	(3,500)	-0.2%	-	-100%
Downtown Redevelopment	135,897	13,174	135,000	135,000	-	(135,000)	-100.0%	-	0%
Local Econ Dev Loans/Grants	325,030	-	100,000	-	100,000	0		100,000	0%
Grants to LAPS	-	1,200,000	-	1,500,000	-	-		-	0%
Housing Rehabilitation Program	227,145	104,039	250,000	261,846	200,000	0		200,000	0%
Downpayment Assistance Program	0	80,600	150,000	172,861	200,000	0	0.0%	200,000	0%
<b>Total Expenditures</b>	<u>1,215,973</u>	<u>1,993,270</u>	<u>2,796,250</u>	<u>2,073,207</u>	<u>2,657,750</u>	<u>(138,500)</u>	-5.0%	<u>500,000</u>	-81%
<b>Transfers to other funds</b>			187,500	187,500	2,000,000				
<b>Ending fund balance</b>									
Assigned for Econ Development	7,260,477	5,645,944	627,727	4,897,083	786,333	158,606		714,333	-9%
Nonspendable	-	-	-	-	-	-		-	-
<b>Ending fund balance</b>	<u>7,260,477</u>	<u>5,645,944</u>	<u>627,727</u>	<u>4,897,083</u>	<u>786,333</u>	<u>158,606</u>	25.3%	<u>714,333</u>	-9%
<b>Total uses of funds</b>	8,476,450	7,639,214	3,611,477	7,157,790	5,444,083	20,106	0.6%	1,214,333	-78%
Operating Surplus / (Shortfall)	(875,377)	(1,614,533)	(2,878,750)	(748,861)	(4,110,750)	580,500		(72,000)	

For detailed department information, please see page 201 (Community Development).

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**

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2020 Projected Budget	FY2021 Adopted Budget	\$ Variance FY2021 vs FY2020	% Variance FY2020 vs FY2019	FY2022 Projected Budget	\$ Variance FY2022 vs FY2021
<b>Beginning Fund Balance</b>									
Restricted for Property Tax Valuation	599,010	603,095	536,626	579,307	538,447	1,821	0.3%	517,762	-3.8%
Restricted for Clerk's Recording Equipment	62,852	82,504	85,261	94,796	96,096	10,835	12.7%	100,396	4.5%
Restricted for Bench Warrant Collections	-	-	-	-	89	89	#DIV/0!	373	319.1%
Restricted for Aquatic Center Operations	35,336	34,767	33,267	35,224	33,224	(43)	-0.1%	32,221	-3.0%
Restricted for Library Operations	14,766	15,609	14,909	15,894	14,694	(215)	-1.4%	13,935	-5.2%
<b>Total Beginning Fund Balance</b>	<b>711,964</b>	<b>735,975</b>	<b>670,063</b>	<b>725,221</b>	<b>682,550</b>	<b>12,487</b>	<b>1.9%</b>	<b>664,687</b>	<b>-2.6%</b>
<b>Revenues</b>									
Property Tax Administrative Fees	186,317	193,764	175,000	195,000	195,000	20,000	11.4%	200,000	2.6%
Clerk's Recording Fees	34,780	21,873	32,000	28,000	28,000	(4,000)	-12.5%	28,000	0.0%
Bench Warrant Fees	3,300	2,692	3,300	3,300	3,300	-	0.0%	3,300	0
Aquatic Center Gifts / Donations	1,009	-	1,000	1,000	1,000	0	0.0%	1,000	0.0%
Library Gifts / Donations	843	100	2,000	2,000	2,000	0	0.0%	2,000	0.0%
Investment Income	-	996	1,000	-	20,438	19,438	1943.8%	23,616	15.5%
<b>Total Revenues</b>	<b>226,249</b>	<b>219,425</b>	<b>214,300</b>	<b>229,300</b>	<b>249,738</b>	<b>35,438</b>	<b>16.5%</b>	<b>257,916</b>	<b>3.3%</b>
<b>Transfers from other funds</b>	<b>15,000</b>	<b>22,000</b>	<b>26,000</b>	<b>26,400</b>	<b>27,000</b>	<b>1,000</b>	<b>3.8%</b>	<b>27,500</b>	<b>1.9%</b>
<b>Total sources of funds</b>	<b>953,213</b>	<b>977,400</b>	<b>910,363</b>	<b>980,921</b>	<b>959,288</b>	<b>48,925</b>	<b>5.4%</b>	<b>950,103</b>	<b>-1.0%</b>
<b>Expenditures</b>									
Property Tax Valuation	182,232	217,552	235,860	235,860	231,685	(4,175)	-1.8%	240,256	3.7%
Clerk's Recording Equipment	15,128	9,581	26,700	26,700	26,700	-	0.0%	27,442	2.8%
Bench Warrant Collections	18,300	24,692	29,611	29,611	30,016	405	1.4%	30,911	3.0%
Aquatic Center Gift	1,578	354	3,000	3,000	3,000	0	0.0%	3,000	0.0%
Library Gift	-	-	3,200	3,200	3,200	0	0.0%	3,200	0.0%
<b>Total Expenditures</b>	<b>217,238</b>	<b>252,179</b>	<b>298,371</b>	<b>298,371</b>	<b>294,601</b>	<b>(3,770)</b>	<b>-1.3%</b>	<b>304,809</b>	<b>3.5%</b>
<b>Ending fund balance</b>									
Restricted for Property Tax Valuation	603,095	579,307	475,766	538,447	517,762	41,996	8.8%	495,506	-4.3%
Restricted for Clerk's Recording Equipment	82,504	94,796	90,561	96,096	100,396	9,835	10.9%	104,954	4.5%
Restricted for Bench Warrant Collections	-	-	(311)	89	373	684	-219.9%	262	-29.8%
Restricted for Aquatic Center Operations	34,767	35,224	31,767	33,224	32,221	454	1.4%	31,349	-2.7%
Restricted for Library Operations	15,609	15,894	14,209	14,694	13,935	(274)	-1.9%	13,223	-5.1%
<b>Total Ending fund balance</b>	<b>735,975</b>	<b>725,221</b>	<b>611,992</b>	<b>682,550</b>	<b>664,687</b>	<b>52,695</b>		<b>645,294</b>	<b>-2.9%</b>
<b>Total uses of funds</b>	<b>953,213</b>	<b>977,400</b>	<b>910,363</b>	<b>980,921</b>	<b>959,288</b>	<b>48,925</b>	<b>5.4%</b>	<b>950,103</b>	<b>-1.0%</b>
<b>FTE Summary</b>									
Regular (full & part-time)	1.62	1.82	1.95	1.95	1.95	-	0.0%	1.95	0.0%

For detailed department information, please see page 116 (Municipal Court), 133 (Assessor), 141 (Clerk), and 165 (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

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2020 Projected Budget	FY2021 Adopted Budget	\$ Variance FY2021 vs FY2020	% Variance FY2021 vs FY2020	FY2022 Adopted Budget	% Variance FY2022 vs FY2021
<b>Beginning Fund Balance</b>									
Assigned for Las Conchas Fire Recovery	69,993	69,993	69,993	69,993	69,993	-	0.0%	69,993	0.0%
Assigned for September 2013 Flood Damage	(771,355)	(866,692)	286,396	(580,296)	-	(286,396)	-100.0%	-	0.0%
<b>Total Beginning Fund Balance</b>	<u>(701,362)</u>	<u>(796,699)</u>	<u>356,389</u>	<u>(510,303)</u>	<u>69,993</u>	<u>(286,396)</u>		<u>69,993</u>	<u>0.0%</u>
<b>Revenues</b>									
LC-Intergovernmental - Federal Indirect	0	0	0	0	0	-	0.0%	0	0.0%
FD-Intergovernmental - Federal Indirect	142,946	108,120	0	674,658	0	-	0.0%	0	0.0%
<b>Total Revenues</b>	<u>142,946</u>	<u>108,120</u>	<u>-</u>	<u>674,658</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>	<u>-</u>	<u>0.0%</u>
<b>Transfers from other funds</b>	-	227,105			500,000	500,000	0.0%		0.0%
<b>Total sources of funds</b>	<u>(558,416)</u>	<u>(461,474)</u>	<u>356,389</u>	<u>164,355</u>	<u>569,993</u>	<u>213,604</u>	<u>59.9%</u>	<u>69,993</u>	
<b>Expenditures</b>									
Covid-19 Emergency Response			-		500,000		100.0%		
Las Conchas Fire Recovery	-	-	-	-	-	-	0.0%	-	0.0%
September 2013 Flood Damage	238,283	48,829	-	94,362	-	-	0.0%	-	0.0%
<b>Total ending expenditures</b>	<u>238,283</u>	<u>48,829</u>	<u>-</u>	<u>94,362</u>	<u>500,000</u>	<u>500,000</u>	<u>100.0%</u>	<u>-</u>	<u>0.0%</u>
<b>Ending fund balance</b>									
Assigned for Las Conchas Fire Recovery	69,993	69,993	69,993	69,993	69,993	-	0.0%	69,993	0.0%
Assigned for September 2013 Flood Damage	(866,692)	(580,296)	286,396	-	-	(286,396)	-100.0%	-	0.0%
<b>Total Ending Fund Balance</b>	<u>(796,699)</u>	<u>(510,303)</u>	<u>356,389</u>	<u>69,993</u>	<u>69,993</u>	<u>(286,396)</u>	<u>-80.4%</u>	<u>69,993</u>	<u>0.0%</u>
<b>Total uses of funds</b>	<u>(796,699)</u>	<u>(510,303)</u>	<u>356,389</u>	<u>69,993</u>	<u>69,993</u>	<u>(286,396)</u>	<u>-80.4%</u>	<u>69,993</u>	<u>0.0%</u>

For detailed department information, please see page 278 (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

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2020 Projected Budget	FY2021 Adopted Budget	\$ Variance FY2021 vs FY2020	% Variance FY2021 vs FY2020	FY2022 Projected Budget	% Variance FY2022 vs FY2021
<b>Beginning Fund Balance</b>									
Restricted for Debt Service	286,470	286,470	310,409	297,372	297,372	(13,037)	-4.2%	306,372	3.0%
<b>Revenues</b>									
Investment Income	13,940	13,940	11,000	-	9,000	(2,000)	-18.2%	11,000	22.2%
<b>Transfers from other funds</b>	6,268,596	6,265,559	4,550,759	4,550,759	4,552,159	1,400	0.0%	4,556,409	0.1%
<b>Total sources of funds</b>	<u>6,569,006</u>	<u>6,565,969</u>	<u>4,872,168</u>	<u>4,848,131</u>	<u>4,858,531</u>	<u>(13,637)</u>	-0.3%	<u>4,873,781</u>	0.3%
<b>Expenditures</b>	6,268,597	6,268,597	4,550,759	4,550,759	4,552,159	1,400	0.0%	4,556,409	0.1%
<b>Ending fund balance</b>									
Restricted for Debt Service	300,409	297,372	321,409	297,372	306,372	(15,037)	-4.7%	317,372	3.6%
<b>Total uses of funds</b>	<u>6,569,006</u>	<u>6,565,969</u>	<u>4,872,168</u>	<u>4,848,131</u>	<u>4,858,531</u>	<u>(13,637)</u>	-0.3%	<u>4,873,781</u>	0.3%

For detailed information, please see page 278 (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>FY2020 ADOPTED BUDGET</u>
<b>Fiscal Year (FY) 2021 Proposed</b>				
Total beginning fund balance / working capital	\$ 486,758	28,823,442	29,310,200	30,871,709
Revenues and other sources	5,887,924	2,018,000	<u>7,905,924</u>	5,597,000
Transfers from other funds	12,714,000	-	12,714,000	6,628,000
Expenditures	16,116,000	-	<u>16,116,000</u>	9,312,000
Transfers to other funds	-	1,358,000	1,358,000	1,326,000
Total fund balance / working capital ending FY2021	<u>\$ 2,972,682</u>	<u>29,483,442</u>	<u>32,456,124</u>	<u>32,458,709</u>
<b>Fiscal Year (FY) 2022 Projected</b>				
Total beginning fund balance / working capital	\$ 2,972,682	29,483,442	32,456,124	
Revenues and other sources	4,340,320	2,064,000	<u>6,404,320</u>	
Transfers from other funds	6,500,000	-	6,500,000	
Expenditures	12,856,000	-	<u>12,856,000</u>	
Transfers to other funds	-	1,394,000	1,394,000	
Total fund balance / working capital ending FY2022	<u>\$ 957,002</u>	<u>30,153,442</u>	<u>31,110,444</u>	
Total FY2021 sources of funding	\$ 18,601,924	2,018,000	20,619,924	
Total FY2021 uses of funding	<u>16,116,000</u>	<u>1,358,000</u>	<u>17,474,000</u>	
Net increase / (decrease) in fund balance / working capital	<u>\$ 2,485,924</u>	<u>660,000</u>	<u>3,145,924</u>	

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**CAPITAL IMPROVEMENT PROJECTS FUND BUDGET SUMMARY**

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2020 Revised Budget	FY2020 Projected	FY2020 Carryover	FY2021 Adopted
<b>Beginning Fund Balance</b>	21,676,836	20,187,853	470,329	21,916,230	21,916,230		486,758
<b>Revenues</b>							
Intergovernmental - Federal Grants	80,423	109,144	-	-	-		2,345,888
Intergovernmental - State Grants	182,877	560,921	929,000	929,000	929,000		3,202,036
Land Sale Proceeds	614,743	170,260	2,540,000	2,540,000	2,200,000		340,000
<b>Total Revenues</b>	<u>878,043</u>	<u>840,325</u>	<u>3,469,000</u>	<u>3,469,000</u>	<u>3,129,000</u>		<u>5,887,924</u>
<b>Transfers from Other Funds</b>							
General Fund	1,224,107	3,969,080	5,302,000	5,318,000	5,318,000		11,356,000
Kiddie Pool Donations	156,363						
State Shared Revenue	580,000						
Economic Development	-						
Capital Project Permanent Fund	1,250,113	1,277,444	1,326,000	1,326,000	1,342,000		1,358,000
<b>Total Transfers from Other Funds</b>	<u>3,210,583</u>	<u>5,246,524</u>	<u>6,628,000</u>	<u>6,644,000</u>	<u>6,660,000</u>		<u>12,714,000</u>
<b>Total sources of funds</b>	<u>25,765,462</u>	<u>26,274,702</u>	<u>10,567,329</u>	<u>32,029,230</u>	<u>31,705,230</u>		<u>19,088,682</u>
<b>Expenditures</b>							
Capital Improvements - Other	76,170	14,824					-
Parks Small Capital	31,146	73,184	57,000	446,722	446,722		485,000
Information Technology Projects	391,165	164,901	295,000	802,468	802,468		2,339,000
ERP - Munis Project	1,454,742	690,598		409,623	409,623		
Manhattan Project NHP Wifi	60,726			17,400		17,400	
White Rock Civic Center Complex	38,112	82,978		15,703	15,703		
Betty Ehart Senior Center Kitchen			140,000	140,000	140,000		
Municipal Building Residual				124,233	124,233		
Teen Center	10,750			3,835	3,385		
Art in Public Places	69,948	49,832		618,718		618,718	
Schools Projects (unallocated)			1,000,000				1,000,000
Project Dev, Standards & Guide				166,409	166,409		
WAC Building Design							350,000
<u>Road Projects</u>							
Street CIP	11,101			98,493	98,493		
Transportation Planning							200,000
NM Intersection Road Project			1,000,000	1,000,000		1,000,000	
Trinity Drive Improvements				250,000		250,000	640,000
Tsikummu Village		490,022		223,128	223,128		
A-19 Improvements (Mirador)	169,997	1,365,795		1,208,155	1,208,155		
North Mesa - Cumbres del Sol	955,214	949,852		54,515	54,515		
Canyon Rim Trail Projects	40,020	26,917	300,000	1,154,332		1,154,332	
Urban Trail Project							25,000
North Mesa Road Improvement							1,107,000
Sherwood Blvd. Road Project							2,500,000
Canyon Rim Trail Underpass	37,010	127,744		118,236			2,020,000
20th Street Extension	1,152,898			146,905		146,905	400,000
Barranca Mesa			1,070,000	1,064,650	1,064,650		
Diamond Drive			3,750,000	4,456,250	4,456,250		
<u>Recreation Projects</u>							
Golf Course Improvements		2,712		4,476,048		4,476,048	
Pajarito Mountain Bike Trails		3,434		496,566		496,566	
Kiddie Pool		31,367		6,435,000		6,435,000	
Pinon Park Splash Pad				712,800		712,800	
Outdoor Rink				1,838,000	1,838,000		
Bond Issue Conceptual Design	26,530			25,043	25,043		
Community Recreation Space Design							350,000
<u>Economic Development Projects</u>							
A-13 (former LASO site)		60,052		1,139,948	1,139,948		
A-16 Infrastructure				753,556		753,556	
A-8b Infrastructure (The Bluffs)				740,422	740,422		
A-9 Infrastructure (Canyon Walk)				500,000	500,000		
Deacon Street							200,000
DP Road Infrastructure							4,500,000
North Mesa Infrastructure			1,700,000	1,700,000		1,700,000	
<b>Total Expenditures</b>	<u>4,525,529</u>	<u>4,134,212</u>	<u>9,312,000</u>	<u>31,337,158</u>	<u>13,457,147</u>	<u>17,761,325</u>	<u>16,116,000</u>
<b>Transfers to Other Funds</b>	1,052,080	224,260	-	-	-	-	
<b>Ending fund balance</b>	20,187,853	21,916,230	1,255,329	692,072	18,248,083	486,758	2,972,682
<b>Total uses of funds</b>	<u>25,765,462</u>	<u>26,274,702</u>	<u>10,567,329</u>	<u>32,029,230</u>	<u>31,705,230</u>		<u>19,088,682</u>

For detailed department information, please see page. Note: In FY2019 DFA changed the method for distributions from the Road Fund

The *Capital Improvement Projects Fund* accounts for the financing and construction of structures and improvements approved by County Council.

<i>\$ Variance FY2021 vs. FY2020</i>	<i>% Variance FY2021 vs. FY2020</i>	<i>FY2022 Projected</i>	<i>FY2023 Projected</i>	<i>FY2024 Projected</i>	<i>FY2025 Projected</i>
16,429	3.5%	2,972,682	957,002	993,002	901,002
2,345,888	100.0%	3,660,320	3,410,000	0	0
2,273,036	244.7%	-	-	-	-
(2,200,000)	-86.6%	680,000	-	-	-
2,418,924	69.7%	4,340,320	3,410,000	-	-
6,054,000	114.2%	5,106,000	3,882,000	3,892,000	3,904,000
32,000	2.4%	1,394,000	1,399,000	1,405,000	1,419,000
6,086,000	91.8%	6,500,000	5,281,000	5,297,000	5,323,000
8,521,353	80.6%	13,813,002	9,648,002	6,290,002	6,224,002
428,000	750.9%	60,000	60,000	60,000	62,000
2,044,000	692.9%	313,000	322,000	332,000	342,000
-	0.0%	1,000,000	1,000,000	1,000,000	1,000,000
-	100.0%	5,433,000	3,863,000	3,997,000	4,135,000
640,000	100.0%	-	3,410,000		
(300,000)	-100.0%	4,050,000			
2,020,000	100.0%				
400,000	100.0%				
(1,070,000)	-100.0%				
(3,750,000)	-100.0%				
-					
-					
-					
-					
200,000	100.0%	2,000,000			
4,500,000	100.0%				
6,804,000	73.1%	12,856,000	8,655,000	5,389,000	5,539,000
1,717,353	136.8%	957,002	993,002	901,002	685,002
8,521,353	80.6%	13,813,002	9,648,002	6,290,002	6,224,002

**CAPITAL PROJECTS PERMANENT FUND BUDGET SUMMARY**

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2020 Projected Budget	FY2021 Adopted Budget	\$ Variance FY2021 vs FY2020	% Variance FY2021 vs FY2020	FY2022 Adopted Budget	% Variance FY2022 vs FY2021
<b>Beginning Fund Balance</b>									
Restricted for Income Stabilization	3,214,296	3,813,444	4,109,129	3,426,331	1,616,397	(2,492,732)	-60.7%	1,800,273	10.2%
Nonspendable for Capital Improvements	<u>24,958,847</u>	<u>25,814,936</u>	<u>26,292,251</u>	<u>26,739,111</u>	<u>27,207,045</u>	<u>914,794</u>	3.5%	<u>27,683,169</u>	1.7%
<b>Total Beginning Fund Balance</b>	<u>28,173,143</u>	<u>29,628,380</u>	<u>30,401,380</u>	<u>30,165,442</u>	<u>28,823,442</u>	<u>(1,577,938)</u>		<u>29,483,442</u>	2.2%
<b>Revenues</b>									
Investment Income	2,705,350	1,814,506	2,128,000	0	2,018,000	(110,000)	-5.2%	2,064,000	2.2%
<b>Total sources of funds</b>	<u>30,878,493</u>	<u>31,442,886</u>	<u>32,529,380</u>	<u>30,165,442</u>	<u>30,841,442</u>	<u>(1,687,938)</u>	-5.2%	<u>31,547,442</u>	2.2%
<b>Transfers to Other Funds</b>	1,250,113	1,277,444	1,326,000	1,342,000	1,358,000	32,000	2.4%	1,394,000	2.6%
<b>Ending fund balance</b>									
Restricted for Income Stabilization	3,813,444	3,426,331	4,477,015	1,616,397	1,800,273	(2,676,742)	-59.8%	1,985,818	9.3%
Restricted for Capital Improvements	<u>25,814,936</u>	<u>26,739,111</u>	<u>26,726,365</u>	<u>27,207,045</u>	<u>27,683,169</u>	<u>956,804</u>	3.6%	<u>28,167,624</u>	1.7%
<b>Total Ending Fund Balance</b>	<u>29,628,380</u>	<u>30,165,442</u>	<u>31,203,380</u>	<u>28,823,442</u>	<u>29,483,442</u>	<u>(1,719,938)</u>	-5.5%	<u>30,153,442</u>	2.2%
<b>Total uses of funds</b>	<u>30,878,493</u>	<u>31,442,886</u>	<u>32,529,380</u>	<u>30,165,442</u>	<u>30,841,442</u>	<u>(1,687,938)</u>	-5.2%	<u>31,547,442</u>	2.2%

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.



## INTERNAL SERVICE FUNDS COMBINING FUND STATEMENT

	FLEET FUND	RISK MANAGEMENT FUND	INTERNAL SERVICE COMBINED	FY2020 ADOPTED BUDGET
<b>Fiscal Year (FY) 2021 Adopted</b>				
Total beginning fund balance / working capital	\$ 4,572,380	6,386,950	10,959,330	11,731,131
Revenues and other sources	4,639,031	12,867,128	17,506,159	16,486,599
Transfers from other funds	-	-	-	-
Expenditures	5,506,921	12,990,590	18,497,511	15,324,564
Transfers to other funds	-	-	-	-
Total fund balance / working capital ending FY2021	\$ 3,704,490	6,263,488	9,967,978	12,893,166
<b>Fiscal Year (FY) 2022 Projected</b>				
Total beginning fund balance / working capital	\$ 3,704,490	6,263,488	9,967,978	
Revenues and other sources	4,895,226	13,909,659	18,804,885	
Transfers from other funds	-	-	-	
Expenditures	5,041,979	13,820,735	18,862,714	
Transfers to other funds	-	-	-	
Total fund balance / working capital ending FY2022	\$ 3,557,737	6,352,412	9,910,149	
Total FY2021 sources of funding	\$ 4,639,031	12,867,128	17,506,159	
Total FY2021 uses of funding	5,506,921	12,990,590	18,497,511	
Net increase / (decrease) in fund balance / working capital	\$ (867,890)	(123,462)	(991,352)	
<b>FY2020 Adopted Budget FTEs</b>				
	12.00	3.00	15.00	
FY2019 Adopted Budget FTEs	11.00	2.00	13.00	
Net increase / (decrease)	1	1	2	

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

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2020 Projected	FY2021 Adopted Budget	\$ Variance FY2021 vs FY2020	% Variance FY2021 vs FY2020	FY2022 Projected Budget	% Variance FY2022 vs FY2020
<b>Beginning working capital</b>	5,927,990	6,447,144	4,368,485	5,465,257	4,572,380	203,895	4.7%	3,704,490	-19.0%
<b>Revenues</b>									
Internal charges - County	2,049,731	2,156,886	2,935,718	2,935,718	2,809,284	(126,434)	-4.3%	2,893,577	3.0%
Internal charges - Environmental Serv	736,048	458,370	553,943	553,943	642,876	88,933	16.1%	662,163	3.0%
Internal charges - Utilities	589,102	591,045	694,781	694,781	730,871	36,090	5.2%	890,486	21.8%
Equipment proceeds	138,118	167,799	103,000	103,000	103,000	0	0.0%	103,000	0.0%
Miscellaneous Revenue	107,066	115,755	216,000	389,000	216,000	-	0.0%	216,000	0.0%
Interest Income	184,916	133,591	153,000	-	137,000	(16,000)	-10.5%	130,000	-5.1%
	<u>3,804,981</u>	<u>3,623,446</u>	<u>4,656,442</u>	<u>4,676,442</u>	<u>4,639,031</u>	<u>(17,411)</u>	-0.4%	<u>4,895,226</u>	5.5%
<b>Transfers from other Funds</b>	267,794	-	0	0	0	0	0.0%	0	#DIV/0!
<b>Expenses by Program</b>									
Equipment maintenance	2,770,045	2,826,553	3,116,660	3,129,188	3,384,436	267,776	8.6%	3,434,773	1.5%
Equipment replacement	802,303	1,670,999	1,285,000	2,440,131	2,122,485	837,485	65.2%	1,607,206	-24.3%
	<u>3,572,348</u>	<u>4,497,552</u>	<u>4,401,660</u>	<u>5,569,319</u>	<u>5,506,921</u>	<u>1,105,261</u>	25.1%	<u>5,041,979</u>	-8.4%
<b>Nonbudgeted Items</b>									
Nonbudgeted items and changes in long-term assets and liabilities	18,727	(107,781)	0	0	0	0	0.0%	0	#DIV/0!
<b>Ending working capital</b>	<u>6,447,144</u>	<u>5,465,257</u>	<u>4,623,267</u>	<u>4,572,380</u>	<u>3,704,490</u>	<u>(918,777)</u>	-19.9%	<u>3,557,737</u>	-4.0%
<b>FTE Summary</b>									
Regular (full & part time)	11.00	11.00	11.00	11.00	12.00	1	9.1%	12.00	
<b>Expenses by Object</b>									
Salaries and benefits	874,976	854,187	948,566	953,228	1,061,671	113,105	11.9%	1,097,690	
Operations	1,895,069	1,976,749	2,168,094	2,191,954	2,322,765	154,671	7.1%	2,337,083	
Capital	802,303	1,666,616	1,285,000	2,417,151	2,122,485	837,485	65.2%	1,607,206	
	<u>3,572,348</u>	<u>4,497,552</u>	<u>4,401,660</u>	<u>5,562,333</u>	<u>5,506,921</u>	<u>1,105,261</u>	25.1%	<u>5,041,979</u>	

For detailed department information, please see page 217 (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

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2020 Projected Budget	FY2021 Adopted Budget	\$ Variance FY2021 vs FY2020	% Variance FY2021 vs FY2020	FY2022 Projected Budget	% Variance FY2022 vs FY2021
<b>Beginning working capital</b>	6,563,258	6,405,307	7,362,646	7,375,552	6,386,950	(975,696)	-13.3%	6,263,488	-1.9%
<b>Revenues</b>									
Contributions - County	9,019,068	8,473,821	9,643,094	9,292,493	10,544,397	901,303	9.3%	11,370,980	7.8%
Contributions - Employees	1,818,716	1,762,519	1,929,063	1,841,415	2,130,731	201,668	10.5%	2,319,679	8.9%
Miscellaneous	3,964	431	0	0	-	0	0.0%	-	-
Interest Income	276,646	254,578	258,000	-	192,000	(66,000)	-25.6%	219,000	14.1%
	<u>11,118,394</u>	<u>10,491,349</u>	<u>11,830,157</u>	<u>11,133,908</u>	<u>12,867,128</u>	<u>1,036,971</u>	8.8%	<u>13,909,659</u>	8.1%
<b>Expenses by Program</b>									
Group health insurance	8,148,338	8,383,776	8,527,250	9,655,505	10,369,359	1,842,109	21.6%	11,165,376	7.7%
Unemployment compensation	6,803	6,803	35,000	35,000	70,000	35,000	100.0%	70,000	0.0%
Workers' compensation	712,724	703,376	700,000	700,000	700,000	0	0.0%	721,000	3.0%
Other risk management	1,429,313	1,529,745	1,660,654	1,732,005	1,851,231	190,577	11.5%	1,864,359	0.7%
	<u>10,297,178</u>	<u>10,623,700</u>	<u>10,922,904</u>	<u>12,122,510</u>	<u>12,990,590</u>	<u>2,067,686</u>	18.9%	<u>13,820,735</u>	6.4%
<b>Nonbudgeted Items</b>									
Nonbudgeted items and changes in long-term assets and liabilities	(979,167)	161,288	0	0	-	0	0.0%	-	-
<b>Ending working capital</b>	<u>6,405,307</u>	<u>6,434,244</u>	<u>8,269,899</u>	<u>6,386,950</u>	<u>6,263,488</u>	<u>(2,006,411)</u>	-24.3%	<u>6,352,412</u>	1.4%
<b>FTE Summary</b>									
Regular (full & part time)	2.00	2.00	2.00	2.00	3.00	1	50.0%	3.00	0.0%
<b>Expenses by Object</b>									
Salaries and benefits	243,690	279,477	298,002	298,499	305,860	7,858	2.6%	405,500	32.6%
Operations	10,053,488	10,344,223	10,624,902	11,824,011	12,595,678	1,970,776	18.5%	13,415,235	6.5%
	<u>10,297,178</u>	<u>10,623,700</u>	<u>10,922,904</u>	<u>12,122,510</u>	<u>12,901,538</u>	<u>1,978,634</u>	18.1%	<u>13,820,735</u>	7.1%

For detailed department information, please see page 121 (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.

# 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.

## 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 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.

**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>FY2020 ADOPTED BUDGET</u>
<b>Fiscal Year (FY) 2021 Adopted</b>						
Total beginning fund balance / working capital	\$ 425,154	790,502	2,397,243	794,719	4,407,618	3,808,819
Revenues and other sources	4,679,000	4,426,653	31,049,192	1,002,725	41,157,570	38,044,283
Transfers from other funds	50,000	1,200,000	-	376,053	1,626,053	1,212,861
Expenditures	4,927,881	6,088,163	28,279,192	1,375,164	40,670,400	38,342,913
Transfers to other funds	-	-	2,190,000	-	2,190,000	2,082,000
Total fund balance / working capital ending FY2021	\$ <u>226,273</u>	<u>328,992</u>	<u>2,977,243</u>	<u>798,333</u>	<u>4,330,841</u>	<u>2,641,050</u>
<b>Fiscal Year (FY) 2022 Projected</b>						
Total beginning fund balance / working capital	\$ 226,273	328,992	2,977,243	798,333	4,330,841	
Revenues and other sources	4,749,500	3,954,812	31,263,171	814,475	40,781,958	
Transfers from other funds	-	1,200,000	-	263,350	1,463,350	
Expenditures	4,833,788	5,395,348	28,441,171	1,410,928	40,081,235	
Transfers to other funds	-	-	2,242,000	-	2,242,000	
Total fund balance / working capital ending FY2022	\$ <u>141,985</u>	<u>88,456</u>	<u>3,557,243</u>	<u>465,230</u>	<u>4,252,914</u>	
Total FY2021 sources of funding	\$ 4,729,000	5,626,653	31,049,192	1,378,778	42,783,623	
Total FY2021 uses of funding	<u>4,927,881</u>	<u>6,088,163</u>	<u>30,469,192</u>	<u>1,375,164</u>	<u>42,860,400</u>	
Net increase / (decrease) in fund balance / working capital	\$ <u>(198,881)</u>	<u>(461,510)</u>	<u>580,000</u>	<u>3,614</u>	<u>(76,777)</u>	
	<u>ENVIRONMENTAL SERVICES</u>	<u>TRANSIT</u>	<u>FIRE</u>	<u>AIRPORT</u>	<u>OTHER ENTERPRISE COMBINED</u>	
FY2021 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**

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2020 Projected	FY2021 Adopted Budget	\$ Variance FY2020 vs FY2019	% Variance FY2020 vs FY2019	FY2022 Proposed Budget	% Variance FY2022 vs FY2020
<b>Beginning working capital</b>	1,224,262	908,813	416,865	420,435	425,154	8,289	2.0%	226,273	-46.8%
<b>Revenues</b>									
Gross receipts tax - special purpose	861,518	1,028,085	1,047,000	1,049,000	1,101,000	54,000	5.2%	1,127,000	2.4%
Residential service	2,110,186	2,170,443	2,178,000	2,178,000	2,211,000	33,000	1.5%	2,244,000	1.5%
Commercial service	686,687	638,688	638,010	638,010	670,000	31,990	5.0%	681,500	1.7%
Transfer station service	413,205	401,125	500,000	510,000	500,000	-	0.0%	500,000	0.0%
Interfund charges for services	53,052	67,613	74,000	60,000	74,000	-	0.0%	74,000	0.0%
Miscellaneous revenue	112,727	149,266	100,492	150,492	110,000	9,508	9.5%	115,000	4.5%
Interest Income	60,445	36,469	15,000	0	13,000	(2,000)	-13.3%	8,000	-38.5%
	<u>4,297,820</u>	<u>4,491,689</u>	<u>4,552,502</u>	<u>4,585,502</u>	<u>4,679,000</u>	<u>126,498</u>	<u>2.8%</u>	<u>4,749,500</u>	<u>1.5%</u>
<b>Transfers from other funds</b>									
General Fund					50,000				
<b>Expenses by Program</b>									
Salaries and benefits	1,269,777	1,278,416	1,430,163	1,430,163	1,472,957	42,794	3.0%	1,528,608	3.8%
Operations	3,626,985	2,565,857	2,738,345	2,823,635	2,952,939	214,594	7.8%	2,968,385	0.5%
Capital Outlay	5,382	-	0	0	175,000	175,000	-	0	-100.0%
Debt Service	157,524	327,899	326,985	326,985	326,985	-	0.0%	336,795	3.0%
	<u>5,059,668</u>	<u>4,172,172</u>	<u>4,495,493</u>	<u>4,580,783</u>	<u>4,927,881</u>	<u>432,388</u>	<u>9.6%</u>	<u>4,833,788</u>	<u>-1.9%</u>
<b>Nonbudgeted Items</b>									
Nonbudgeted items and changes in long-term assets and liabilities	714,193	(580,790)	0	0	0	0		0	#DIV/0!
<b>Transfers to Other Funds</b>	267,794	227,105	0	0	0	0		0	#DIV/0!
<b>Ending working capital</b>	<u>908,813</u>	<u>420,435</u>	<u>473,874</u>	<u>425,154</u>	<u>226,273</u>	<u>(247,601)</u>	<u>-52.3%</u>	<u>141,985</u>	<u>-37.3%</u>
<b>FTE Summary</b>									
Regular (full & part time)	17.24	17.24	18.24	18.24	18.24	-	0.0%	18.24	

For detailed department information, please see page 217 (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

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2020 Projected	FY2021 Adopted Budget	\$ Variance FY2020 vs FY2019	% Variance FY2020 vs FY2019	FY2022 Projected Budget	% Variance FY2020 vs FY2019
<b>Beginning working capital</b>	1,879,056	1,879,056	2,094,901	2,202,107	790,502	(1,304,399)	-62.3%	328,992	-58%
<b>Revenues</b>									
FTA - DOT 5311 Operating/Admin	1,780,116	1,469,059	1,669,780	2,641,786	2,603,356	933,576	55.9%	2,244,586	-14%
FTA - DOT 5311 Capital	184,154	108,361	345,125	395,125	406,557	61,432	17.8%	0	-100%
Other Grants	0	0	0	1,485,000	0	-		0	#DIV/0!
NCRTD-Regional Grant to LAC	1,444,500	1,466,600	1,487,835	1,413,443	1,202,120	(285,715)	-19.2%	1,502,650	25%
National Park Service	144,247	82,168	179,525	179,525	190,620	11,095	6.2%	195,576	3%
Other revenue	0	0	0	0	0	-		0	#DIV/0!
Interest Income	24,542	27,348	73,000	0	24,000	(49,000)	-67.1%	12,000	-50%
	<u>3,577,559</u>	<u>3,153,536</u>	<u>3,755,265</u>	<u>6,114,879</u>	<u>4,426,653</u>	<u>671,388</u>	<u>17.9%</u>	<u>3,954,812</u>	<u>-11%</u>
<b>Transfers from other funds</b>									
General Fund	800,000	800,000	800,000	800,000	1,200,000	400,000	50.0%	1,200,000	0%
<b>Expenses by Program</b>									
Salaries and benefits	2,301,709	2,278,846	3,118,975	3,136,875	3,084,316	(34,659)	-1.1%	3,104,961	1%
Operations	1,432,620	1,340,656	1,546,160	2,173,610	1,586,821	40,661	2.6%	1,640,085	3%
Capital Outlay	483,252	108,361	408,426	3,015,999	1,417,026	1,008,600	246.9%	650,302	-54%
Debt Service	-	-	-	-	-	-		-	
	<u>4,217,581</u>	<u>3,727,863</u>	<u>5,073,561</u>	<u>8,326,484</u>	<u>6,088,163</u>	<u>1,014,602</u>	<u>20.0%</u>	<u>5,395,348</u>	<u>-11%</u>
<b>Nonbudgeted Items</b>									
Nonbudgeted items and changes in long-term assets and liabilities	(8,234)	97,378	0	0	0	-		0	#DIV/0!
	<u>(8,234)</u>	<u>97,378</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>		<u>0</u>	<u>#DIV/0!</u>
<b>Ending working capital</b>	<u>2,030,800</u>	<u>2,202,107</u>	<u>1,576,605</u>	<u>790,502</u>	<u>328,992</u>	<u>(1,247,613)</u>	<u>-79.1%</u>	<u>88,456</u>	<u>-73%</u>
<b>FTE Summary</b>									
Regular (full & part time)	33.58	33.58	33.58	33.58	33.58	-	0.0%	33.58	0%
Limited Term	4.55	4.55	4.55	4.55	4.55	-	0.0%	4.55	0%
Total FTE	<u>38.13</u>	<u>38.13</u>	<u>38.13</u>	<u>38.13</u>	<u>38.13</u>	<u>-</u>	<u>0.0%</u>	<u>38.13</u>	<u>0%</u>

For detailed department information, please see page 217 (Public Works)

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

## FIRE FUND

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2020 Projected	FY2021 Adopted Budget	\$ Variance FY2021 vs FY2020	Variance FY2021 vs FY2020	FY2022 Projected Budget	% Variance FY2022 vs FY2021
<b>Beginning working capital</b>	\$ 765,563	1,469,291	1,260,819	1,741,140	2,397,243	1,136,424	90.1%	2,977,243	24%
<b>Revenues</b>									
LANL Fire Cooperative Agmt	18,777,091	17,597,085	20,066,617	20,066,617	20,594,835	528,218	2.6%	20,642,435	0%
Ambulance revenues	657,754	575,377	650,000	650,000	620,000	(30,000)	-4.6%	620,000	0%
Interdepartmental revenues	4,934,879	4,934,607	5,207,149	6,607,149	7,144,357	1,937,208	37.2%	7,252,747	2%
Deployment revenues	284,743	333,805	500,000	500,000	500,000	-	100.0%	505,989	1%
Misc. revenue	5,273	5,962	0	0	0	0	0.0%	0	0%
Fire Protection Excise Tax	1,723,007	2,056,170	2,082,000	2,086,000	2,190,000	108,000	5.2%	2,242,000	2%
	<u>26,382,747</u>	<u>25,503,006</u>	<u>28,505,766</u>	<u>29,909,766</u>	<u>31,049,192</u>	<u>2,543,426</u>	8.9%	<u>31,263,171</u>	1%
<b>Expenses by Program</b>									
LANL Fire Cooperative Agreement	23,538,335	23,643,649	26,671,207	26,671,207	27,739,192	1,067,985	4.0%	27,895,182	1%
Mutual Aid Deployments	107,860	179,876	456,456	456,456	500,000	43,544	100.0%	505,989	1%
Other Non-Cooperative Agreement	-	-	40,000	40,000	40,000	-	100.0%	40,000	0%
	<u>23,646,195</u>	<u>23,823,525</u>	<u>27,167,663</u>	<u>27,167,663</u>	<u>28,279,192</u>	<u>1,111,529</u>	4.1%	<u>28,441,171</u>	1%
<b>Nonbudgeted Items</b>									
Nonbudgeted items and changes in long-term assets and liabilities	(332,824)	283,368	0	0	0	0	0.0%	0	0%
<b>Transfers to Other Funds</b>	1,700,000	1,691,000	2,082,000	2,086,000	2,190,000	108,000	0.0%	2,242,000	2%
<b>Ending working capital</b>	<u>1,469,291</u>	<u>1,741,140</u>	<u>516,922</u>	<u>2,397,243</u>	<u>2,977,243</u>	<u>2,460,321</u>	476.0%	<u>3,557,243</u>	19%
<b>FTE Summary</b>									
Regular (full & part time)	150	150	150	150	150	0	0.0%	150	0%

<b>Expenses by Object</b>									
Salaries and benefits	17,464,022	18,104,577	19,592,357	19,592,357	20,225,539	633,182	3.2%	20,855,135	3%
Operations	6,182,173	5,718,948	7,575,306	7,575,306	8,053,653	478,347	6.3%	7,586,036	-6%
	<u>23,646,195</u>	<u>23,823,525</u>	<u>27,167,663</u>	<u>27,167,663</u>	<u>28,279,192</u>	<u>1,111,529</u>	4.1%	<u>28,441,171</u>	1%

For detailed department information, please see page 187 (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

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2020 Projected	FY2021 Adopted Budget	\$ Variance FY2020 vs FY2019	% Variance FY2020 vs FY2019	FY2022 Projected Budget	\$ Variance FY2020 vs FY2019
<b>Beginning working capital</b>	1,107,101	874,980	36,234	699,788	794,719	758,485	2093.3%	798,333	0%
<b>Revenues</b>									
Intergovernmental Revenues	59,403	613,468	300,000	300,000	45,000	(255,000)	-85.0%	553,500	1130%
State Grants	9,272	100,806	803,250	803,250	796,500	(6,750)	-0.8%	95,750	-88%
Tie downs	37,503	35,189	34,500	34,500	32,975	(1,525)	-4.4%	32,975	0%
Commissions	47,692	58,920	57,000	57,000	54,700	(2,300)	-4.0%	54,700	0%
Rentals	11,297	21,678	35,000	35,000	49,550	14,550	41.6%	49,550	0%
Interest Income	24,196	16,167	1,000	0	24,000	23,000	2300.0%	28,000	17%
	<u>189,363</u>	<u>846,228</u>	<u>1,230,750</u>	<u>1,229,750</u>	<u>1,002,725</u>	<u>(228,025)</u>	-18.5%	<u>814,475</u>	-19%
<b>Transfers from other funds</b>									
General Fund	200,000	238,126	412,861	412,861	376,053	(36,808)	-8.9%	263,350	-30%
<b>Expenses by Program</b>									
Salaries and benefits	138,666	124,009	120,001	120,001	118,365	(1,636)	-1.4%	121,889	3%
Operations	421,073	1,110,187	1,039,695	1,041,179	1,195,299	155,604	15.0%	1,225,694	3%
Capital Outlay	60,250	20,363	445,000	385,000	60,000	(385,000)	-86.5%	61,800	3%
Fiscal Charges	555	570	1,500	1,500	1,500	-	0.0%	1,545	3%
	<u>620,544</u>	<u>1,255,129</u>	<u>1,606,196</u>	<u>1,547,680</u>	<u>1,375,164</u>	<u>(231,032)</u>	-14.4%	<u>1,410,928</u>	3%
<b>Nonbudgeted Items</b>									
Nonbudgeted items and changes in long-term assets and liabilities	(940)	(4,417)	0	0	0	0	0.0%		
<b>Ending working capital</b>	<u><u>874,980</u></u>	<u><u>699,788</u></u>	<u><u>73,649</u></u>	<u><u>794,719</u></u>	<u><u>798,333</u></u>	<u><u>724,684</u></u>	984.0%	<u><u>465,230</u></u>	-42%
<b>FTE Summary</b>									
Regular (full & part time)	1.0	1.0	1.0	1.0	1.0	0	0.0%	1.0	

For detailed department information, please see page 217 (Public Works)

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

**JOINT UTILITIES FUND**

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2020 Projected	FY2021 Adopted Budget	\$ Variance FY2021 vs FY2020	% Variance FY2021 vs FY2020	FY2022 Projected Budget	% Variance FY2022 vs FY2021
<b>Beginning working capital</b>	20,394,703	18,442,134	5,879,997	17,973,090	5,620,434	(259,563)	-4.4%	8,045,607	
<b>Revenues</b>									
Wholesale sales	29,929,244	31,158,004	34,215,920	34,215,920	33,676,997	(538,923)	-1.6%	32,041,590	
Retail sales	28,086,271	29,337,812	31,343,159	31,343,159	30,781,988	(561,171)	-1.8%	31,517,837	
State grants	360,807	484,560	692,500	692,500	2,555,195	1,862,695	100.0%	900,000	
Other revenues	336,738	315,428	437,603	437,603	2,705,759	2,268,156	518.3%	540,920	
Debt Proceeds	0	-	0	0	14,800,856	14,800,856	0.0%	-	
Repayment of Intra Subfund Loan	187,568	187,569	187,568	187,568	187,568	0	0.0%	187,568	
Interest income	669,944	774,930	275,589	275,589	538,124	262,535	95.3%	546,374	
<b>Total Revenues</b>	<u>59,570,572</u>	<u>62,258,303</u>	<u>67,152,339</u>	<u>67,152,339</u>	<u>85,246,487</u>	<u>18,094,148</u>	<u>26.9%</u>	<u>65,734,289</u>	
<b>Transfers from other funds</b>	2,500,000	-	187,500	187,500	4,000,000	3,812,500	100.0%	-	
<b>Expenses by Program</b>									
Electric	41,610,054	43,842,919	47,054,182	50,747,025	44,800,693	(2,253,489)	-4.8%	41,707,595	
Gas	3,876,097	4,654,801	4,043,560	6,216,854	4,554,939	511,379	12.6%	4,875,938	
Water	7,098,567	8,667,468	7,828,357	15,192,311	17,134,674	9,306,317	118.9%	9,025,939	
Wastewater	6,801,910	3,905,191	4,609,805	7,476,071	19,511,811	14,902,006	323.3%	6,133,698	
<b>Total Expenses by Program</b>	<u>59,386,628</u>	<u>61,070,379</u>	<u>63,535,904</u>	<u>79,632,261</u>	<u>86,002,117</u>	<u>22,466,213</u>	<u>35.4%</u>	<u>61,743,170</u>	
<b>Nonbudgeted Items</b>									
Nonbudgeted items and changes in long-term assets and liabilities	(1,355,092)	(895,206)	0	0	-	0		-	
<b>Transfers to Other Funds</b>	3,281,421	761,762	889,868	60,234	819,197	(70,671)	-7.9%	835,846	
<b>Ending working capital</b>	<u>18,442,134</u>	<u>17,973,090</u>	<u>8,794,064</u>	<u>5,620,434</u>	<u>8,045,607.00</u>	<u>(748,457)</u>	<u>-8.5%</u>	<u>11,200,880.00</u>	
<b>FTE Summary</b>									
Regular (full & part time)	93.00	93.00	94.00	94.00	94.00	-	0.0%	94.00	
Limited Term	-	-	-	-	2.00			2.00	
Casual, Student & Temp	5.30	5.30	4.60	4.60	3.65	(1)	-20.7%	3.65	
<b>Total FTE's</b>	<u>98.30</u>	<u>98.30</u>	<u>98.60</u>	<u>98.60</u>	<u>99.65</u>	<u>1.1</u>	<u>1.1%</u>	<u>99.65</u>	

For detailed department information, please see page 253 (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

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2020 Projected	FY2021 Adopted Budget	\$ Variance FY2021 vs FY2020	% Variance FY2021 vs FY2020	FY2022 Projected Budget	% Variance FY2022 vs FY2021
<b>Beginning working capital</b>	6,670,404	6,182,419	2,413,675	6,044,203	2,176,061	(237,614)	-9.8%	3,850,260	
<b>Revenues</b>									
Wholesale sales	29,133,070	30,195,212	32,796,446	32,796,446	32,188,247	(608,199)	-1.9%	30,492,840.00	
Retail sales	13,486,266	13,529,517	14,203,145	14,203,145	14,354,374	151,229	1.1%	14,724,957.00	
Other revenues	254,299	165,791	360,027	360,027	351,567	(8,460)	-2.3%	461,832.00	
Interest income	206,507	396,229	130,000	130,000	197,942	67,942	52.3%	197,942.00	
<b>Total Revenues</b>	<u>43,080,142</u>	<u>44,286,749</u>	<u>47,489,618</u>	<u>47,489,618</u>	<u>47,092,130</u>	<u>(397,488)</u>	-0.8%	<u>45,877,571.00</u>	
<b>Transfers from other funds</b>	0	0	0	0	2,000,000				
<b>Expenses by Program</b>									
Salaries and benefits	6,053,504	6,092,972	6,366,418	6,390,053	6,762,870	396,452	6.2%	7,058,556	
Operations	29,594,641	33,925,493	35,313,099	38,572,491	33,050,728	(2,262,371)	-6.4%	31,176,334	
Capital	2,219,453	84,086	1,346,474	1,756,290	964,000	(382,474)	-28.4%	1,397,767	
Debt Service	3,742,456	3,740,368	4,028,191	4,028,191	4,023,095	(5,096)	-0.1%	2,074,938	
<b>Total Expenses by Program</b>	<u>41,610,054</u>	<u>43,842,919</u>	<u>47,054,182</u>	<u>50,747,025</u>	<u>44,800,693</u>	<u>(2,253,489)</u>	-4.8%	<u>41,707,595</u>	
<b>Nonbudgeted Items</b>									
Nonbudgeted items and changes in long-term assets and liabilities	(1,383,827)		0	0	0	0			
<b>Transfers to Other Funds</b>	574,246	582,046	610,735	610,735	617,238	6,503	1.1%	633,173	
<b>Ending working capital</b>	<u>6,182,419</u>	<u>6,044,203</u>	<u>2,238,376</u>	<u>2,176,061</u>	<u>3,850,260</u>	<u>1,611,884</u>	72.0%	<u>7,387,063</u>	
		<u>2,329,518</u>							
<b>FTE Summary</b>									
Regular (full & part time)	49.00	49.00	49.00	49.00	52.00	3.00	6.1%	52.00	
Limited Term					1.00			1.00	
Casual, Student & Temp	1.56	1.56	1.30	1.30	1.65	0.35	26.9%	1.65	
<b>Total FTE's</b>	<u>50.56</u>	<u>50.56</u>	<u>50.30</u>	<u>50.30</u>	<u>54.65</u>	<u>4.35</u>	8.6%	<u>54.65</u>	

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

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2020 Projected	FY2021 Adopted Budget	\$ Variance FY2020 vs FY2019	% Variance FY2020 vs FY2019	FY2022 Projected Budget	% Variance FY2020 vs FY2019
<b>Beginning working capital</b>	5,638,467	3,370,287	3,454,457	4,027,263	3,558,926	104,469	3.0%	3,231,458	-9.2%
<b>Revenues</b>									
Retail sales	4,179,899	5,433,936	5,977,154	5,977,154	4,324,596.00	(1,652,558)	-27.6%	4,339,896.00	0.4%
Other revenues	26,111	47,616	20,000	20,000	20,300.00	300	1.5%	20,605.00	1.5%
Interest income	164,284	79,940	30,496	30,496	84,534.00	54,038	177.2%	79,805.00	-5.6%
<b>Total Revenues</b>	<u>4,370,294</u>	<u>5,561,492</u>	<u>6,027,650</u>	<u>6,027,650</u>	<u>4,429,430.00</u>	<u>(1,598,220)</u>	<u>-26.5%</u>	<u>4,440,306.00</u>	<u>0.2%</u>
<b>Transfers from other funds</b>									
<b>Expenses by Program</b>									
Salaries and benefits	466,751	762,799	601,348	611,190	559,717	(41,631)	-6.9%	571,590	2.1%
Operations	3,348,860	3,892,002	3,417,212	5,229,985	3,645,222	228,010	6.7%	3,488,348	-4.3%
Capital	60,486	0	25,000	375,679	350,000	325,000	100.0%	816,000	133.1%
Debt Service	0	0	0	0	0	-	0.0%	0	#DIV/0!
<b>Total Expenses by Program</b>	<u>3,876,097</u>	<u>4,654,801</u>	<u>4,043,560</u>	<u>6,216,854</u>	<u>4,554,939</u>	<u>511,379</u>	<u>12.6%</u>	<u>4,875,938</u>	<u>7.0%</u>
<b>Nonbudgeted Items</b>									
Nonbudgeted items and changes in long-term assets and liabilities	(55,202)	(55,202)	0	0	0	0		0	
<b>Transfers to Other Funds</b>	2,707,175	194,513	279,133	279,133	201,959	(77,174)	-27.6%	202,673	0.4%
<b>Ending working capital</b>	<u>3,370,287</u>	<u>4,027,263</u>	<u>5,159,414</u>	<u>3,558,926</u>	<u>3,231,458</u>	<u>(1,927,956)</u>	<u>-37.4%</u>	<u>2,593,153</u>	<u>-19.8%</u>
<b>FTE Summary</b>									
Regular (full & part time)	26.75	26.75	26.75	26.75	22.45	(4)	-16.1%	22.45	0.0%
Limited Term					1.00			1.00	
Casual, Student & Temp	3.74	3.74	2.16	2.16	1.00	(1)	-53.7%	1.00	0.0%
<b>Total FTE's</b>	<u>30.49</u>	<u>30.49</u>	<u>28.91</u>	<u>28.91</u>	<u>24.45</u>	<u>(4)</u>	<u>-15.4%</u>	<u>24.45</u>	<u>0.0%</u>

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**

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2020 Projected	FY2021 Adopted Budget	\$ Variance FY2020 vs FY2019	% Variance FY2020 vs FY2019	FY2022 Projected Budget
<b>Beginning working capital</b>	10,235,538	10,151,508	3,352,362	8,393,589	1,405,601	(1,946,761)	-58.1%	(1,183,089)
<b>Revenues</b>								
Wholesale sales	796,174	962,792	1,419,474	1,419,474	1,488,750.00	69,276	4.9%	1,548,750.00
Retail sales	4,952,377	4,649,726	5,418,608	5,418,608	5,648,899.00	230,291	4.3%	5,874,855.00
Non Potable sales	203,775	206,211	161,671	161,671	186,997.00	25,326	15.7%	187,569.00
State grants	360,807	484,560	692,500	692,500	2,555,195.00	1,862,695	100.0%	900,000.00
Other revenues	55,752	100,791	57,576	57,576	2,333,892.00	2,276,316	3953.6%	58,483.00
Repayment of Intra Subfund Loan	187,568	187,569	187,568	187,568	187,568.00	0	0.0%	187,568.00
Interest income	266,432	236,418	79,426	79,426	144,683.00	65,257	82.2%	115,879.00
<b>Total Revenues</b>	<u>6,822,885</u>	<u>6,828,067</u>	<u>8,016,823</u>	<u>8,016,823</u>	<u>12,545,984.00</u>	<u>4,529,161</u>	<u>56.5%</u>	<u>8,873,104.00</u>
<b>Transfers from other funds</b>	0		187,500	187,500	2,000,000	1,812,500	100.0%	-
<b>Expenses by Program</b>								
Salaries and benefits	1,515,633	1,546,123	1,670,463	1,674,264	1,829,954	159,491	9.5%	1,849,265
Operations	3,189,053	6,886,315	4,088,921	11,159,521	14,421,064	10,332,143	252.7%	4,549,032
Capital	2,161,433	0	1,810,600	2,100,153	600,000	(1,210,600)	-66.9%	2,307,000
Debt Service	232,448	235,030	258,373	258,373	283,656	25,283	9.8%	320,642
<b>Total Expenses by Program</b>	<u>7,098,567</u>	<u>8,667,468</u>	<u>7,828,357</u>	<u>15,192,311</u>	<u>17,134,674</u>	<u>9,306,317</u>	<u>118.9%</u>	<u>9,025,939</u>
<b>Nonbudgeted Items</b>								
Nonbudgeted items and changes in long-term assets and liabilities	191,652	81,482	0	0	0	0		0
<b>Transfers to Other Funds</b>	0	0	0	0	0	0		0
<b>Ending working capital</b>	<u>10,151,508</u>	<u>8,393,589</u>	<u>3,728,328</u>	<u>1,405,601</u>	<u>(1,183,089)</u>	<u>(4,911,417)</u>	<u>-131.7%</u>	<u>(1,335,924)</u>
<b>FTE Summary</b>								
Regular (full & part time)	9.25	9.25	9.25	9.25	10.25	1	10.8%	10.25
Casual, Student & Temp	-	-	0.24	0.24	0.50	0	108.3%	0.50
<b>Total FTE's</b>	<u>9.25</u>	<u>9.25</u>	<u>9.49</u>	<u>9.49</u>	<u>10.75</u>	<u>1</u>	<u>13.3%</u>	<u>10.75</u>

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

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2020 Projected	FY2021 Adopted Budget	\$ Variance FY2021 vs FY2020	% Variance FY2021 vs FY2020	FY2022 Projected Budget	% Variance FY2022 vs FY2021
<b>Beginning working capital</b>	(2,149,706)	(1,262,080)	(104,354)	2,807,009	949,186	1,053,540	-1009.6%		-100.0%
<b>Revenues</b>									
Retail sales	5,263,954	5,518,422	5,582,581	5,582,581	6,267,122	684,541	12.3%	6,390,560	2.0%
Other revenues	576	1,230	0	0	-	0	0.0%	-	#DIV/0!
Debt Proceeds					14,800,856	14,800,856	0.0%		-100.0%
Interest income	32,721	62,343	35,667	35,667	110,965	75,298	211.1%	152,748	37.7%
<b>Total Revenues</b>	<u>5,297,251</u>	<u>5,581,995</u>	<u>5,618,248</u>	<u>5,618,248</u>	<u>21,178,943</u>	<u>15,560,695</u>	<u>277.0%</u>	<u>6,543,308</u>	<u>-69.1%</u>
<b>Transfers from other funds</b>	2,500,000	2,500,000							
<b>Expenses by Program</b>									
Salaries and benefits	1,365,321	1,191,866	1,440,012	1,444,759	1,449,399	9,387	0.7%	1,484,681	2.4%
Operations	1,679,448	1,828,825	2,358,079	5,214,516	17,359,098	15,001,019	636.2%	2,596,323	-85.0%
Capital	133,768	47,458	113,400	118,482	5,000	(108,400)	-95.6%	555,100	11002.0%
Debt Service	3,623,373	837,042	698,314	698,314	698,314	-	0.0%	1,497,594	114.5%
<b>Total Expenses by Program</b>	<u>6,801,910</u>	<u>3,905,191</u>	<u>4,609,805</u>	<u>7,476,071</u>	<u>19,511,811</u>	<u>14,902,006</u>	<u>323.3%</u>	<u>6,133,698</u>	<u>-68.6%</u>
<b>Nonbudgeted Items</b>									
Nonbudgeted items and changes in long-term assets and liabilities	(107,715)	(107,715)	0	0	0	0		-	#DIV/0!
<b>Ending working capital</b>	<u>(1,262,080)</u>	<u>2,807,009</u>	<u>904,089</u>	<u>949,186</u>	<u>2,616,318</u>	<u>1,712,229</u>	<u>189.4%</u>	<u>409,610</u>	<u>-84.3%</u>
<b>FTE Summary</b>									
Regular (full & part time)	8.00	8.00	9.00	9.00	9.30			9.30	
Casual, Student & Temp	-	-	0.90	0.90	0.50			0.50	
Total FTE's	<u>8.00</u>	<u>8.00</u>	<u>9.90</u>	<u>9.90</u>	<u>9.80</u>	<u>-</u>		<u>9.80</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.

# **Department of Public Utilities**

## **Cash Projection by Priority of Budgeted Expenditures Schedule**

### **Schedule of Funds**

## **Capital Plan with Funding Sources Schedule**

**Cash Projection by Priority of Budgeted Expenditures Schedule  
FY2021 Budget**

	Electric Prod	Elec Dist	Gas	Water Prod	Water Dist	Wastewater	TOTAL
Beginning Cash - Unrestricted per CAFR	\$ 2,160,545	\$ (3,005,997)	\$ 3,930,626	\$ 9,495,582	\$ (1,338,911)	\$ 2,712,387	\$ 13,954,232
Beginning Cash - Restricted Including Reserves per CAFR	\$ 12,722,184	\$ 4,063,245	\$ -	\$ 168,900	\$ -	\$ 717,755	\$ 17,672,084
<b>Total Cash</b>	<b>\$ 14,882,729</b>	<b>\$ 1,057,248</b>	<b>\$ 3,930,626</b>	<b>\$ 9,664,482</b>	<b>\$ (1,338,911)</b>	<b>\$ 3,430,142</b>	<b>\$ 31,626,316</b>

Total Budgeted Revenue (including transfers-in/grants/loans)  
Intrafund Charges/Commodities

*Budgeted Expenditures by Priority per Charter or Utilities Financial Policies*

1. Current Operations Budget (Including Normal Maintenance) Expense	(34,631,797)	(3,977,115)	(2,344,440)	(3,923,070)	(2,655,269)	(3,958,457)	(51,490,148)
2. Bond & Other Debt Service Expense	(2,769,652)	(1,253,443)	-	(283,656)	-	(698,314)	(5,005,065)
3b. Capital Plan for FY2021 - Replacement Expense	(800,000)	(750,000)	(350,000)	(470,000)	(150,000)	-	(2,520,000)
4a. Franchise Fee (paid to the General Fund) Expense	(27,083)	(287,088)	(86,493)	-	-	-	(373,581)
4b. In Lieu Taxes (paid to the General Fund) Expense	-	(285,824)	(101,719)	-	-	-	(414,626)
5a. Capital Additions and Improvements for FY2021 - Capital Expense	-	-	-	(9,186,926)	-	(14,850,856)	(24,037,782)

**Cash Projection for Other Utilities Reserves per Schedule of Funds**

3a. Replacement Reserve (Capital Expenditures Reserve) Net Addition/Reduction	-	-	816,000	2,067,007	-	1,038,678	3,921,684
3a. Move unrestricted cash to restricted cash to fund Replacement Reserve	-	-	(816,000)	(2,067,007)	-	(1,038,678)	(3,921,684)
w. Net Add/Reduction - Util Operating Reserve	2,227,095	1,401,517	1,266,326	1,961,535	-	1,979,229	8,835,701
x. Net Add/Reduction - Util Retirement/Reclamation Reserve	186,747	-	-	-	-	-	186,747
y. Net Add/Reduction - Util Rate Stabilization Reserve	-	-	-	784,259	-	365,987	1,411,666
z. Net Add/Reduction - Util Contingency Reserve	-	-	261,420	-	-	-	261,420
w-z Move unrestricted cash to restricted cash to fund Other Utilities Reserves	(2,413,842)	(1,401,517)	(1,527,746)	(2,745,794)	-	(2,345,216)	(10,434,114)

Total Projected Cash Use (excluding transfers from Unrestricted to Restricted - items 3a. and w through x.)

Net Cash Budgeted Sources and Uses (Operating Profit)	(38,228,532)	(12,429,771)	(4,542,702)	(13,863,652)	(5,882,019)	(19,507,627)	(94,454,303)
	\$ -	\$ 2,310,129	\$ (113,272)	\$ (1,920,267)	\$ (202,670)	\$ 1,671,316	\$ 1,745,235

6a. Budgeted Profit Transfer (5% ED & GA Retail Sales excluding County/Schools)

	-	(617,238)	(201,959)	-	-	-	(819,197)
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6b. All Remaining Operating Profits (after initial 5% profit transfer) prior to funding reserve targets. See unfunded reserves balances below.

	\$ -	\$ 1,692,890	\$ (315,231)	\$ (1,920,267)	\$ (202,670)	\$ 1,671,316	\$ 926,038
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Cash Projection by Priority of Budgeted Expenditures Schedule  
 FY2021 Budget

	Electric Prod	Elec Dist	Gas	Water Prod	Water Dist	Wastewater	TOTAL
Projected Ending Cash - Unrestricted	\$ (253,297)	\$ -	\$ 1,271,649	\$ 2,762,514	\$ (1,541,581)	\$ 999,809	\$ 3,239,094
Projected Ending Cash - Restricted	\$ 15,136,026	\$ 2,750,139	\$ 2,343,746	\$ 4,981,701	\$ -	\$ 4,101,649	\$ 29,313,259
<b>Total Projected Ending Cash</b>	<b>\$ 14,882,729</b>	<b>\$ 2,750,139</b>	<b>\$ 3,615,395</b>	<b>\$ 7,744,215</b>	<b>\$ (1,541,581)</b>	<b>\$ 5,101,458</b>	<b>\$ 32,552,354</b>
Funded Reserve Balances	\$ 15,136,026	\$ 2,750,139	\$ 2,343,746	\$ 4,981,701	\$ -	\$ 4,101,649	\$ 29,313,259
Reserve Targets	\$ 19,048,729	\$ 11,939,235	\$ 1,977,465	\$ 4,981,352	\$ 1,890,003	\$ 4,101,649	\$ 43,938,433
<b>Total Reserves Over&lt;Under&gt; Target</b>	<b>\$ (3,912,702)</b>	<b>\$ (9,189,097)</b>	<b>\$ 366,280</b>	<b>\$ 348</b>	<b>\$ (1,890,003)</b>	<b>\$ -</b>	<b>\$ (14,625,174)</b>

A - Transfer and recording in the G/L moving cash from unrestricted to restricted for established Reserves

B - One year (FY20 budget) of capital plan expense located in the 10-Year Capital Plan Schedule

**Schedule of Funds  
FY2021 Budget**

	Electric Prod	Elec Dist	Gas	Water Prod	Water Dist	Wastewater	TOTAL
<b>Operations Reserve (180 days of bud operations and maint, excluding commodities)</b>							
Beginning Balance FY2019 CAFR + FY2020 Projected	-	-	-	-	-	-	-
Budgeted Additions to the Reserve FY2021	2,227,095	1,401,517	1,266,326	1,961,535	-	1,979,229	8,835,701
Budgeted Reductions to the Reserve FY2021	-	-	-	-	-	-	-
Budgeted Balance FY2021	2,227,095	1,401,517	1,266,326	1,961,535	-	1,979,229	8,835,701
<b>TARGET FY2021</b>	<b>4,868,032</b>	<b>2,275,014</b>	<b>1,266,326</b>	<b>1,961,535</b>	<b>1,327,635</b>	<b>1,979,229</b>	<b>13,677,770</b>
<b>Debt Service Reserve (as required by loan docs)</b>							
Beginning Balance FY2019 CAFR	1,830,909	1,348,622	-	168,900	-	717,755	4,066,186
Budgeted Additions to the Reserve FY2021	2,769,652	1,253,443	-	127,991	-	-	4,151,086
Budgeted Reductions to the Reserve FY2021	(2,769,652)	(1,253,443)	-	(127,991)	-	-	(4,151,086)
Budgeted Balance FY2021	1,830,909	1,348,622	-	168,900	-	717,755	4,066,186
<b>TARGET FY2021</b>	<b>1,859,334</b>	<b>1,348,538</b>	<b>-</b>	<b>168,552</b>	<b>-</b>	<b>717,755</b>	<b>4,094,179</b>
<b>Retirement/Reclamation Reserve (per agreements)</b>							
Beginning Balance FY2019 CAFR	10,891,275	-	-	-	-	-	10,891,275
Budgeted Additions to the Reserve FY2021	227,400	-	-	-	-	-	227,400
Budgeted Reductions to the Reserve FY2021	(40,653)	-	-	-	-	-	(40,653)
Budgeted Balance FY2021	11,078,022	-	-	-	-	-	11,078,022
<b>TARGET FY2021</b>	<b>11,078,022</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,078,022</b>
<b>Capital Expenditures Reserve</b>							
Beginning Balance FY2019 CAFR + FY2020 Projected	-	-	-	-	-	-	-
Budgeted Additions to the Reserve FY2021	-	-	816,000	2,067,007	-	1,038,678	3,921,684
Budgeted Reductions to the Reserve FY2021	-	-	-	-	-	-	-
Budgeted Balance FY2021	-	-	816,000	2,067,007	-	1,038,678	3,921,684
<b>TARGET FY2021 (annual deprec + 2.5%)</b>	<b>1,243,341</b>	<b>1,562,141</b>	<b>449,720</b>	<b>2,067,007</b>	<b>562,368</b>	<b>1,038,678</b>	<b>6,923,254</b>
<b>Rate Stabilization Reserve (where pass-through rate for commodities not in place)</b>							
Beginning Balance	-	-	-	-	-	-	-
Budgeted Additions to the Reserve FY2021	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2021	-	-	-	-	-	-	-
Budgeted Balance FY2021	-	-	-	-	-	-	-
<b>TARGET FY2021</b>	<b>-</b>	<b>6,230,704</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,230,704</b>

Schedule of Funds  
FY2021 Budget

	Electric Prod	Elec Dist	Gas	Water Prod	Water Dist	Wastewater	TOTAL
<b>Contingency Reserve (single largest equipment with potential for failure DPU Asset Team)</b>							
Beginning Balance	-	-	-	-	-	-	-
Budgeted Additions to the Reserve FY2021	-	-	261,420	784,259	-	365,987	1,411,666
Budgeted Reductions to the Reserve FY2021	-	-	-	-	-	-	-
Budgeted Balance FY2021	-	-	261,420	784,259	-	365,987	1,411,666
<b>TARGET FY2021</b>	<b>-</b>	<b>522,839</b>	<b>261,420</b>	<b>784,259</b>	<b>-</b>	<b>365,987</b>	<b>1,934,505</b>

**Bond Proceeds Restricted (no outstanding bond proceeds at this time)**

Beginning Balance FY2019 CAFR + FY2020 Projected	-	-	-	-	-	-	-
Budgeted Additions to the Reserve FY2021	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2021	-	-	-	-	-	-	-
Budgeted Balance FY2021	-	-	-	-	-	-	-
<b>TARGET FY2021</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**TOTAL RESERVES/RESTRICTED CASH**

Beginning Balance	12,722,184	1,348,622	-	168,900	-	717,755	14,957,461
Budgeted Additions to the Reserve FY2021	5,224,147	2,654,960	2,343,746	4,940,792	-	3,383,894	18,547,538
Budgeted Reductions to the Reserve FY2021	(2,810,305)	(1,253,443)	-	(127,991)	-	-	(4,191,739)
Budgeted Balance FY2021	15,136,026	2,750,139	2,343,746	4,981,701	-	4,101,649	29,313,259
<b>TARGET FY2021</b>	<b>19,048,729</b>	<b>11,939,235</b>	<b>1,977,465</b>	<b>4,981,352</b>	<b>1,890,003</b>	<b>4,101,649</b>	<b>43,938,433</b>
<b>Total Reserves Over&lt;Under&gt; Target</b>	<b>(3,912,702)</b>	<b>(9,189,097)</b>	<b>366,280</b>	<b>348</b>	<b>(1,890,003)</b>	<b>-</b>	<b>(14,625,174)</b>

**Capital Plan with Funding Sources Schedule  
FY2021 Budget**

See 10-Year Capital Plan for Detailed Listing of Projects

	Electric Prod	Elec Dist	Gas	Water Prod	Water Dist	Wastewater	TOTAL
Capital Projects Funded through Reserve or Unrestricted Cash	800,000	750,000	350,000	2,825,866	150,000	50,000	4,925,866
Capital Projects Funded through Debt	-	-	-	360,000	-	14,800,856	15,160,856
Capital Projects Funded through Grants	-	-	-	2,195,195	-	-	2,195,195
Capital Projects Funded through Other Sources	-	-	-	4,275,866	-	-	4,275,866
<b>Total Capital Projects</b>	<b>800,000</b>	<b>750,000</b>	<b>350,000</b>	<b>9,656,926</b>	<b>150,000</b>	<b>14,850,856</b>	<b>24,362,588</b>

Cash Projection by Priority of Budgeted Expenditures Schedule  
FY2021 to FY2030

ELECTRIC PRODUCTION

	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Beginning Cash - Unrestricted per CAFR	\$ 2,160,545	\$ (253,297)	\$ 1,040,348	\$ 671,629	\$ 625,188	\$ 707,123	\$ 719,999	\$ 622,760	\$ 177,046	\$ 72,423
Beginning Cash - Restricted Including Reserves per CAFR	\$ 12,722,194	\$ 15,136,026	\$ 13,842,381	\$ 14,211,100	\$ 14,257,541	\$ 14,175,606	\$ 14,162,730	\$ 14,259,969	\$ 14,705,683	\$ 14,810,306
<b>Total Cash</b>	<b>\$ 14,882,729</b>	<b>\$ 14,882,729</b>	<b>\$ 14,882,729</b>	<b>\$ 14,882,729</b>	<b>\$ 14,882,729</b>	<b>\$ 14,882,729</b>	<b>\$ 14,882,729</b>	<b>\$ 14,882,729</b>	<b>\$ 14,882,729</b>	<b>\$ 14,882,729</b>

Total Budgeted Revenue (including transfers-in/grants/loans)	32,352,231	30,650,824	32,696,906	32,547,220	33,293,405	35,501,524	44,400,233	49,753,309	49,979,707	50,073,251
Intrafund Charges/Commodities	5,876,301	4,881,285	5,632,301	5,840,713	5,975,724	6,197,927	6,229,597	6,654,567	6,676,221	6,676,221

Budgeted Expenditures by Priority per Charter or Utilities Financial Policies

1. Current Operations Budget (Including Normal Maintenance) Expense	(34,631,797)	(33,589,997)	(37,459,927)	(37,926,081)	(38,821,932)	(41,266,332)	(50,206,385)	(55,990,838)	(56,248,035)	(56,348,780)
2. Bond & Other Debt Service Expense	(2,769,652)	(941,029)	(446,197)	(442,768)	(432,114)	(422,036)	(416,361)	(413,955)	(407,893)	(400,692)
3b. Capital Plan for FY2021 - Replacement Expense	(800,000)	(980,000)	(400,000)	-	-	-	-	-	-	-
4a. Franchise Fee (paid to the General Fund) Expense	-	-	-	(19,083)	(15,083)	(11,083)	(7,083)	(3,083)	-	-
4b. In Lieu Taxes (paid to the General Fund) Expense	(27,083)	(27,083)	(23,083)	(19,083)	(15,083)	(11,083)	(7,083)	(3,083)	-	-
5a. Capital Additions and Improvements for FY2021 - Capital Expense	-	-	-	-	-	-	-	-	-	-
<b>Cash Projection for Other Utilities Reserves per Schedule of Funds</b>										
3a. Replacement Reserve (Capital Expenditures Reserve) Net Addition/Reduction	-	-	-	-	-	-	-	-	-	-
3a. Move unrestricted cash to restricted cash to fund Replacement Reserve	-	-	-	-	-	-	-	-	-	-
w. Net Add/Reduction - Util Operating Reserve	-	1,000,000	796,030	450,000	275,000	426,000	549,000	800,000	-	(85,000)
x. Net Add/Reduction - Util Retirement/Reclamation Reserve	186,747	(66,550)	(427,311)	(403,559)	(356,935)	(438,876)	(451,761)	(354,286)	171,623	196,223
y. Net Add/Reduction - Util Rate Stabilization Reserve	-	-	-	-	-	-	-	-	-	-
z. Net Add/Reduction - Util Contingency Reserve	-	-	-	-	-	-	-	-	-	-
w-2 Move unrestricted cash to restricted cash to fund Other Utilities Reserves	(186,747)	(933,450)	(368,719)	(46,441)	81,935	12,876	(97,239)	(445,714)	(171,623)	(161,223)

Total Projected Cash Use (excluding transfers from Unrestricted to Restricted - items 3a. and w through x.)

	(38,228,532)	(35,538,109)	(38,329,207)	(38,387,932)	(39,269,128)	(41,699,451)	(50,629,830)	(56,407,876)	(56,655,928)	(56,749,472)
Net Cash Budgeted Sources and Uses (Operating Profit)	\$ -	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

6a. Budgeted Profit Transfer (5% ED & GA Retail Sales excluding County/Schools)

6b. All Remaining Operating Profits (after initial 5% profit transfer) prior to funding reserve targets. See unfunded reserves balances below.

Projected Ending Cash - Unrestricted	\$ (253,297)	\$ 1,040,348	\$ 671,629	\$ 625,188	\$ 707,123	\$ 719,999	\$ 622,760	\$ 177,046	\$ 72,423	\$ 11,200
Projected Ending Cash - Restricted	\$ 15,136,026	\$ 13,842,381	\$ 14,211,100	\$ 14,257,541	\$ 14,175,606	\$ 14,162,730	\$ 14,259,969	\$ 14,705,683	\$ 14,810,306	\$ 14,871,529
<b>Total Projected Ending Cash</b>	<b>\$ 14,882,729</b>	<b>\$ 14,882,729</b>	<b>\$ 14,882,729</b>	<b>\$ 14,882,729</b>	<b>\$ 14,882,729</b>	<b>\$ 14,882,729</b>	<b>\$ 14,882,729</b>	<b>\$ 14,882,729</b>	<b>\$ 14,882,729</b>	<b>\$ 14,882,729</b>
Funded Reserve Balances	\$ 15,136,026	\$ 13,842,381	\$ 14,211,100	\$ 14,257,541	\$ 14,175,606	\$ 14,162,730	\$ 14,259,969	\$ 14,705,683	\$ 14,810,306	\$ 14,871,529
Reserve Targets	\$ 19,048,729	\$ 18,760,582	\$ 18,761,608	\$ 18,732,193	\$ 18,490,625	\$ 18,115,157	\$ 17,728,690	\$ 18,000,739	\$ 18,202,903	\$ 18,452,402
<b>Total Reserves Over&lt;Under&gt; Target</b>	<b>\$ (3,912,702)</b>	<b>\$ (4,918,201)</b>	<b>\$ (4,550,508)</b>	<b>\$ (4,454,652)</b>	<b>\$ (4,315,019)</b>	<b>\$ (3,952,427)</b>	<b>\$ (3,468,721)</b>	<b>\$ (3,295,056)</b>	<b>\$ (3,392,597)</b>	<b>\$ (3,580,873)</b>

A - Transfer and recording in the GL moving cash from unrestricted to restricted for established Reserves

B - One year (FY20 budget) of capital plan expense located in the 10-Year Capital Plan Schedule

Schedule of Funds  
 FY2021 to FY2030  
 ELECTRIC PRODUCTION

	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
<b>Operations Reserve (180 days of bud operations and maint)</b>										
Beginning Balance FY2019 CAFR + FY2020 Projected	-	-	1,000,000	1,796,030	2,246,030	2,521,030	2,947,030	3,496,030	4,296,030	4,296,030
Budgeted Additions to the Reserve FY2021	-	1,000,000	796,030	450,000	275,000	426,000	549,000	800,000	-	-
Budgeted Reductions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	(35,000)
Budgeted Balance FY2021	-	1,000,000	1,796,030	2,246,030	2,521,030	2,947,030	3,496,030	4,296,030	4,296,030	4,261,030
<b>TARGET FY2021</b>	<b>4,868,032</b>	<b>4,793,695</b>	<b>5,256,990</b>	<b>5,608,858</b>	<b>5,745,113</b>	<b>5,809,360</b>	<b>5,875,127</b>	<b>6,501,663</b>	<b>6,532,709</b>	<b>6,586,585</b>
<b>Debt Service Reserve (as required by loan docs)</b>										
Beginning Balance FY2019 CAFR	1,830,909	1,830,909	1,830,909	1,830,909	1,830,909	1,830,909	1,830,909	1,830,909	1,830,909	1,763,909
Budgeted Additions to the Reserve FY2021	2,769,652	941,029	446,197	442,768	432,114	422,036	416,361	413,955	407,893	400,692
Budgeted Reductions to the Reserve FY2021	(2,769,652)	(941,029)	(446,197)	(442,768)	(432,114)	(422,036)	(416,361)	(413,955)	(474,893)	(500,692)
Budgeted Balance FY2021	1,830,909	1,830,909	1,830,909	1,830,909	1,830,909	1,830,909	1,830,909	1,830,909	1,763,909	1,663,909
<b>TARGET FY2021</b>	<b>1,859,334</b>	<b>1,706,949</b>	<b>1,665,713</b>	<b>1,665,427</b>	<b>1,664,539</b>	<b>1,663,700</b>	<b>1,663,227</b>	<b>1,663,026</b>	<b>1,662,521</b>	<b>1,661,921</b>
<b>Retirement/Reclamation Reserve (per agreements)</b>										
Beginning Balance FY2019 CAFR	10,891,275	11,078,022	11,011,472	10,584,161	10,180,602	9,823,667	9,384,791	8,933,030	8,578,744	8,750,367
Budgeted Additions to the Reserve FY2021	227,400	227,400	227,400	227,400	227,400	227,400	227,400	227,400	227,400	227,400
Budgeted Reductions to the Reserve FY2021	(40,653)	(293,950)	(654,711)	(630,959)	(584,335)	(666,276)	(679,161)	(581,686)	(55,777)	(31,177)
Budgeted Balance FY2021	11,078,022	11,011,472	10,584,161	10,180,602	9,823,667	9,384,791	8,933,030	8,578,744	8,750,367	8,946,590
<b>TARGET FY2021</b>	<b>11,078,022</b>	<b>11,011,472</b>	<b>10,584,161</b>	<b>10,180,602</b>	<b>9,823,667</b>	<b>9,384,791</b>	<b>8,933,030</b>	<b>8,578,744</b>	<b>8,750,367</b>	<b>8,946,590</b>
<b>Capital Expenditures Reserve (annual deprec + 2.5%)</b>										
Beginning Balance FY2019 CAFR + FY2020 Projected	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Balance FY2021	-	-	-	-	-	-	-	-	-	-
<b>TARGET FY2021</b>	<b>1,243,341</b>	<b>1,248,466</b>	<b>1,254,744</b>	<b>1,257,306</b>	<b>1,257,306</b>	<b>1,257,306</b>	<b>1,257,306</b>	<b>1,257,306</b>	<b>1,257,306</b>	<b>1,257,306</b>
<b>Rate Stabilization Reserve (where pass-through rate for commodities not in place)</b>										
Beginning Balance	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Balance FY2021	-	-	-	-	-	-	-	-	-	-
<b>TARGET FY2021</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Schedule of Funds  
 FY2021 to FY2030  
 ELECTRIC PRODUCTION

	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
<b>Contingency Reserve (single largest equipment with potential for failure DPU Asset Team)</b>										
Beginning Balance	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Balance FY2021	-	-	-	-	-	-	-	-	-	-
<b>TARGET FY2021</b>	-	-	-	-	-	-	-	-	-	-
<b>Bond Proceeds Restricted</b>										
Beginning Balance FY2019 CAFR + FY2020 Projected	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Balance FY2021	-	-	-	-	-	-	-	-	-	-
<b>TARGET FY2021</b>	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RESERVES/RESTRICTED CASH</b>										
Beginning Balance	12,722,184	12,908,931	13,842,381	14,211,100	14,257,541	14,175,606	14,162,730	14,259,969	14,705,683	14,810,306
Budgeted Additions to the Reserve FY2021	2,997,052	2,168,429	1,469,627	1,120,168	934,514	1,075,436	1,192,761	1,441,355	635,293	628,092
Budgeted Reductions to the Reserve FY2021	(2,810,305)	(1,234,979)	(1,100,908)	(1,073,727)	(1,016,449)	(1,088,312)	(1,095,522)	(995,641)	(530,670)	(566,869)
Budgeted Balance FY2021	12,908,931	13,842,381	14,211,100	14,257,541	14,175,606	14,162,730	14,259,969	14,705,683	14,810,306	14,871,529
<b>TARGET FY2021</b>	<b>19,048,729</b>	<b>18,760,582</b>	<b>18,761,608</b>	<b>18,712,193</b>	<b>18,490,625</b>	<b>18,115,157</b>	<b>17,728,690</b>	<b>18,000,739</b>	<b>18,202,903</b>	<b>18,452,402</b>
<b>Total Reserves Over&lt;Under&gt; Target</b>	<b>(6,139,798)</b>	<b>(4,918,201)</b>	<b>(4,550,508)</b>	<b>(4,454,652)</b>	<b>(4,315,019)</b>	<b>(3,952,427)</b>	<b>(3,468,721)</b>	<b>(3,295,056)</b>	<b>(3,392,597)</b>	<b>(3,580,873)</b>

**Capital Plan with Funding Sources Schedule**

**FY2021 Budget**

See 10-Year Capital Plan for Detailed Listing of Projects

**ELECTRIC PRODUCTION**

	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Capital Projects Funded through Reserve or Unrestricted Cash	800,000	980,000	400,000							
Capital Projects Funded through Debt	-	-	-	-	-	-	-	-	-	-
Capital Projects Funded through Grants	-	-	-	-	-	-	-	-	-	-
Capital Projects Funded through Other Sources	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Projects</b>	<b>800,000</b>	<b>980,000</b>	<b>400,000</b>							



Cash Projection by Priority of Budgeted Expenditures Schedule  
FY2021 Budget

ELECTRIC DISTRIBUTION

	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Beginning Cash - Unrestricted per CAFR	\$ (3,005,997)	\$ -	\$ 29	\$ -	\$ -	\$ 790,492	\$ 1,580,636	\$ 1,586,703	\$ 2,344,438	\$ 4,322,863
Beginning Cash - Restricted Including Reserves per CAFR	\$ 4,063,245	\$ 2,750,139	\$ 6,252,193	\$ 9,916,663	\$ 11,623,402	\$ 12,641,995	\$ 13,257,313	\$ 15,497,694	\$ 16,694,631	\$ 16,788,520
Total Cash	\$ 1,057,248	\$ 2,750,139	\$ 6,252,221	\$ 9,916,663	\$ 11,623,402	\$ 13,372,488	\$ 14,837,950	\$ 17,084,396	\$ 19,039,069	\$ 21,111,383

Total Budgeted Revenue (including transfers-in/grants/loans)	14,739,900	15,152,805	15,841,685	16,311,701	16,623,017	16,821,175	17,008,153	17,227,297	17,440,778	17,658,846
Intrafund Charges/Commodities	(5,876,301)	(4,881,285)	(5,632,301)	(5,840,713)	(5,975,724)	(6,197,927)	(6,229,597)	(6,654,567)	(6,676,221)	(6,676,221)

Budgeted Expenditures by Priority per Charter or Utilities Financial Policies

1. Current Operations Budget (Including Normal Maintenance) Expense	(3,977,115)	(3,712,255)	(3,767,939)	(3,824,458)	(3,881,825)	(3,940,052)	(3,999,153)	(4,059,140)	(4,120,027)	(4,181,828)
2. Bond & Other Debt Service Expense	(1,253,443)	(1,133,909)	(982,377)	(984,776)	(1,015,816)	(1,178,311)	(1,161,970)	(1,155,371)	(1,135,784)	(1,126,313)
3b. Capital Plan for FY2021 - Replacement Expense	(750,000)	(700,000)	(714,070)	(2,850,500)	(2,879,005)	(2,907,795)	(2,229,192)	(2,251,484)	(2,273,999)	(1,203,054)
4a. Franchise Fee (paid to the General Fund) Expense	(287,088)	(294,500)	(294,500)	(294,500)	(294,500)	(294,500)	(294,500)	(294,500)	(294,500)	(294,500)
4b. In Lieu Taxes (paid to the General Fund) Expense	(285,824)	(295,600)	(127,026)	(134,632)	(140,044)	(143,239)	(146,466)	(149,726)	(153,018)	(156,344)
5a. Capital Additions and Improvements for FY2021 - Capital Expense										

Cash Projection for Other Utilities Reserves per Schedule of Funds

3a. Replacement Reserve (Capital Expenditures Reserve) Net Addition/Reduction	-	881,360	899,297	-	-	-	-	-	-	912,015
3a. Move unrestricted cash to restricted cash to fund Replacement Reserve	-	(881,360)	(899,297)	-	-	-	-	-	-	(912,015)
w. Net Add/Reduction - Util Operating Reserve	1,401,517	2,620,694	56,445	32,063	31,389	30,711	31,164	31,623	32,090	32,563
x. Net Add/Reduction - Util Retirement/Reclamation Reserve	-	-	4,358,497	1,462,110	979,003	576,283	2,200,768	1,156,739	53,095	35,547
y. Net Add/Reduction - Util Rate Stabilization Reserve	-	-	221,264	325,458	8,201	8,324	8,449	8,575	8,704	8,835
z. Net Add/Reduction - Util Contingency Reserve	-	-	-	-	-	-	-	-	-	-
w-z Move unrestricted cash to restricted cash to fund Other Utilities Reserves	(1,401,517)	(2,620,694)	(4,636,206)	(1,819,630)	(1,018,593)	(615,318)	(2,240,380)	(1,196,938)	(93,889)	(76,944)

Total Projected Cash Use (excluding transfers from Unrestricted to Restricted - items 3a. and w through x.)

	(12,429,771)	(11,017,549)	(11,518,213)	(13,929,579)	(14,186,913)	(14,661,824)	(14,060,878)	(14,564,789)	(14,653,550)	(13,638,259)
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Net Cash Budgeted Sources and Uses (Operating Profit)

	\$ 2,310,129	\$ 4,135,256	\$ 4,323,472	\$ 2,382,123	\$ 2,436,104	\$ 2,159,351	\$ 2,947,275	\$ 2,662,508	\$ 2,787,229	\$ 4,020,587
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6a. Budgeted Profit Transfer (5% ED & GA Retail Sales excluding County/Schools)

	(617,238)	(633,173)	(659,030)	(675,383)	(687,019)	(693,889)	(700,828)	(707,836)	(714,914)	(722,064)
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6b. All Remaining Operating Profits (after initial 5% profit transfer) prior to funding reserve targets. See unfunded reserves balances below.

	\$ 1,692,890	\$ 3,502,083	\$ 3,664,442	\$ 1,706,739	\$ 1,749,085	\$ 1,465,462	\$ 2,246,447	\$ 1,954,672	\$ 2,072,314	\$ 3,298,524
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Projected Ending Cash - Unrestricted

	\$ -	\$ 29	\$ -	\$ -	\$ 730,492	\$ 1,580,636	\$ 1,586,703	\$ 2,344,438	\$ 4,322,863	\$ 6,632,428
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Projected Ending Cash - Restricted

	\$ 2,750,139	\$ 6,252,193	\$ 9,916,663	\$ 11,623,402	\$ 12,641,995	\$ 13,257,313	\$ 15,497,694	\$ 16,694,631	\$ 16,788,520	\$ 17,777,479
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Total Projected Ending Cash

	\$ 2,750,139	\$ 6,252,221	\$ 9,916,663	\$ 11,623,402	\$ 13,372,488	\$ 14,837,950	\$ 17,084,396	\$ 19,039,069	\$ 21,111,383	\$ 24,409,906
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Funded Reserve Balances

	\$ 2,750,139	\$ 6,252,193	\$ 9,916,663	\$ 11,623,402	\$ 12,641,995	\$ 13,257,313	\$ 15,497,694	\$ 16,694,631	\$ 16,788,520	\$ 17,777,479
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Reserve Targets

	\$ 11,989,235	\$ 11,609,218	\$ 12,262,231	\$ 12,252,810	\$ 12,532,091	\$ 13,234,724	\$ 15,548,255	\$ 16,801,766	\$ 16,951,717	\$ 17,086,143
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Total Reserves Over<Under> Target

	\$ (9,189,097)	\$ (5,357,025)	\$ (2,345,568)	\$ (629,407)	\$ 109,905	\$ 22,589	\$ (50,562)	\$ (107,135)	\$ (163,197)	\$ 693,336
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A - Transfer and recording in the G/L moving cash from unrestricted to restricted for established Reserves

B - One year (FY20 budget) of capital plan expense located in the 10-Year Capital Plan Schedule

Schedule of Funds  
FY2021 Budget

ELECTRIC DISTRIBUTION

Operations Reserve (180 days of bud operations and maint, excluding commodities)

	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Beginning Balance FY2019 CAFR + FY2020 Projected	-	1,401,517	2,151,178	2,094,732	2,126,795	2,158,184	2,188,896	2,220,060	2,251,683	2,283,773
Budgeted Additions to the Reserve FY2021	1,401,517	1,685,178	-	32,063	31,389	30,711	31,164	31,623	32,090	32,563
Budgeted Reductions to the Reserve FY2021	-	935,517	56,445	-	-	-	-	-	-	-
Budgeted Balance FY2021	1,401,517	2,151,178	2,094,732	2,126,795	2,158,184	2,188,896	2,220,060	2,251,683	2,283,773	2,316,336
<b>TARGET FY2021</b>	<b>2,275,014</b>	<b>2,151,178</b>	<b>2,094,732</b>	<b>2,126,795</b>	<b>2,158,184</b>	<b>2,188,896</b>	<b>2,220,060</b>	<b>2,251,683</b>	<b>2,283,773</b>	<b>2,316,336</b>

Debt Service Reserve (as required by loan docs)

Beginning Balance FY2019 CAFR	1,348,622	1,348,622	1,348,622	1,348,622	1,348,622	1,348,622	1,348,622	1,348,622	1,348,622	1,348,622
Budgeted Additions to the Reserve FY2021	1,253,443	1,133,909	982,377	984,776	1,015,816	1,178,311	1,161,970	1,155,371	1,135,784	1,126,313
Budgeted Reductions to the Reserve FY2021	(1,253,443)	(1,133,909)	(982,377)	(984,776)	(1,015,816)	(1,178,311)	(1,161,970)	(1,155,371)	(1,135,784)	(1,126,313)
Budgeted Balance FY2021	1,348,622	1,348,622	1,348,622	1,348,622	1,348,622	1,348,622	1,348,622	1,348,622	1,348,622	1,348,622
<b>TARGET FY2021</b>	<b>1,348,538</b>	<b>1,338,576</b>	<b>1,325,949</b>	<b>1,326,149</b>	<b>1,328,735</b>	<b>1,342,277</b>	<b>1,340,915</b>	<b>1,340,365</b>	<b>1,338,733</b>	<b>1,337,943</b>

Retirement/Reclamation Reserve (per agreements)

Beginning Balance FY2019 CAFR	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Balance FY2021	-	-	-	-	-	-	-	-	-	-
<b>TARGET FY2021</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Capital Expenditures Reserve

Beginning Balance FY2019 CAFR + FY2020 Projected	-	-	881,360	1,780,657	1,780,657	1,780,657	1,780,657	1,780,657	1,780,657	1,780,657
Budgeted Additions to the Reserve FY2021	-	1,581,360	1,599,297	2,766,667	2,766,667	2,766,667	2,100,000	2,100,000	2,100,000	2,012,015
Budgeted Reductions to the Reserve FY2021	-	(700,000)	(700,000)	(2,766,667)	(2,766,667)	(2,766,667)	(2,100,000)	(2,100,000)	(2,100,000)	(1,100,000)
Budgeted Balance FY2021	-	881,360	1,780,657	1,780,657	1,780,657	1,780,657	1,780,657	1,780,657	1,780,657	2,692,672
<b>TARGET FY2021 (annual deprec + 2.5%)</b>	<b>1,562,141</b>	<b>1,581,360</b>	<b>1,599,297</b>	<b>1,617,595</b>	<b>1,690,639</b>	<b>1,764,414</b>	<b>1,838,926</b>	<b>1,896,049</b>	<b>1,953,743</b>	<b>2,012,015</b>

Rate Stabilization Reserve (where pass-through rate for commodities not in place)

Beginning Balance	-	-	-	4,358,497	5,820,607	6,799,609	7,375,892	9,576,660	10,733,398	10,786,493
Budgeted Additions to the Reserve FY2021	-	-	4,358,497	1,462,110	979,003	576,283	2,200,768	1,156,739	53,095	35,547
Budgeted Reductions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Balance FY2021	-	-	4,358,497	5,820,607	6,799,609	7,375,892	9,576,660	10,733,398	10,786,493	10,822,040
<b>TARGET FY2021 (annual deprec + 2.5%)</b>	<b>6,230,704</b>	<b>6,007,423</b>	<b>6,703,610</b>	<b>6,635,549</b>	<b>6,799,609</b>	<b>7,375,892</b>	<b>9,576,660</b>	<b>10,733,398</b>	<b>10,786,493</b>	<b>10,822,040</b>

Schedule of Funds  
FY2021 Budget

ELECTRIC DISTRIBUTION

	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Contingency Reserve (single largest equipment with potential for failure DPU Asset Team)										
Beginning Balance	-	-	-	221,264	546,722	554,922	563,246	571,695	580,270	588,974
Budgeted Additions to the Reserve FY2021	-	-	221,264	325,458	8,201	8,324	8,449	8,575	8,704	8,835
Budgeted Reductions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Balance FY2021	-	-	221,264	546,722	554,922	563,246	571,695	580,270	588,974	597,809
<b>TARGET FY2021 (annual deprec + 2.5%)</b>	<b>522,839</b>	<b>530,682</b>	<b>538,642</b>	<b>546,722</b>	<b>554,922</b>	<b>563,246</b>	<b>571,695</b>	<b>580,270</b>	<b>588,974</b>	<b>597,809</b>

Bond Proceeds Restricted (no outstanding bond proceeds at this time)

Beginning Balance FY2019 CAFR + FY2020 Projected	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Balance FY2021	-	-	-	-	-	-	-	-	-	-
<b>TARGET FY2021 (annual deprec + 2.5%)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

TOTAL RESERVES/RESTRICTED CASH

Beginning Balance	1,348,622	2,750,139	4,381,160	9,803,773	11,623,402	12,641,995	13,257,313	15,497,694	16,694,631	16,788,520
Budgeted Additions to the Reserve FY2021	2,654,960	4,400,447	7,161,436	5,571,073	4,801,076	4,560,296	5,502,350	4,452,309	3,329,673	3,215,272
Budgeted Reductions to the Reserve FY2021	(1,253,443)	(898,392)	(1,625,932)	(3,751,443)	(3,782,483)	(3,944,978)	(3,261,970)	(3,255,371)	(3,235,784)	(2,226,313)
Budgeted Balance FY2021	2,750,139	6,252,193	9,916,663	11,623,402	12,641,995	13,257,313	15,497,694	16,694,631	16,788,520	17,777,479
<b>TARGET FY2021 (annual deprec + 2.5%)</b>	<b>11,939,235</b>	<b>11,609,218</b>	<b>12,262,231</b>	<b>12,252,810</b>	<b>12,532,091</b>	<b>13,234,724</b>	<b>15,548,255</b>	<b>16,801,766</b>	<b>16,951,717</b>	<b>17,086,143</b>

Total Reserves Over<Under> Target

	(9,189,097)	(5,357,025)	(2,345,568)	(629,407)	109,905	22,589	(50,562)	(107,135)	(163,197)	691,336
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**Capital Plan with Funding Sources Schedule  
FY2021 Budget**

See 10-Year Capital Plan for Detailed Listing of Projects

<b>ELECTRIC DISTRIBUTION</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>	<b>FY2028</b>	<b>FY2029</b>	<b>FY2030</b>
Capital Projects Funded through Reserve or Unrestricted Cash	750,000	700,000	700,000	2,766,667	2,766,667	2,766,667	2,100,000	2,100,000	2,100,000	1,100,000
Capital Projects Funded through Debt	-	-	-	-	-	-	-	-	-	-
Capital Projects Funded through Grants	-	-	-	-	-	-	-	-	-	-
Capital Projects Funded through Other Sources	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Projects</b>	<b>750,000</b>	<b>700,000</b>	<b>700,000</b>	<b>2,766,667</b>	<b>2,766,667</b>	<b>2,766,667</b>	<b>2,100,000</b>	<b>2,100,000</b>	<b>2,100,000</b>	<b>1,100,000</b>

**Cash Projection by Priority of Budgeted Expenditures Schedule  
FY2021 Budget**

GAS DISTRIBUTION	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Beginning Cash - Unrestricted per CAFR	\$ 3,930,626	\$ 1,271,649	\$ 861,620	\$ 558,371	\$ 273,793	\$ 117,012	\$ 329,068	\$ 570,270	\$ 893,097	\$ 1,267,097
Beginning Cash - Restricted Including Reserves per CAFR	\$ -	\$ 2,343,746	\$ 1,982,705	\$ 2,126,559	\$ 2,291,854	\$ 2,333,304	\$ 2,014,491	\$ 1,675,380	\$ 1,283,641	\$ 840,776
Total Cash	\$ 3,930,626	\$ 3,615,395	\$ 2,844,326	\$ 2,684,930	\$ 2,565,647	\$ 2,450,316	\$ 2,343,559	\$ 2,245,650	\$ 2,176,738	\$ 2,107,873
Total Budgeted Revenue (including transfers-in/grants/loans)	4,429,430	4,440,306	4,530,624	4,582,237	4,594,905	4,614,549	4,633,469	4,674,609	4,684,371	4,708,671
Intrafund Charges/Commodities	(1,660,050)	(1,675,350)	(1,774,800)	(1,828,350)	(1,843,650)	(1,866,600)	(1,889,550)	(1,935,450)	(1,950,750)	(1,981,350)
<b>Budgeted Expenditures by Priority per Charter or Utilities Financial Policies</b>										
1. Current Operations Budget (Including Normal Maintenance) Expense	(2,344,440)	(2,328,834)	(2,229,384)	(2,175,834)	(2,160,534)	(2,137,584)	(2,114,634)	(2,068,734)	(2,053,434)	(2,022,834)
2. Bond & Other Debt Service Expense	-	-	-	-	-	-	-	-	-	-
3b. Capital Plan for FY2021 - Replacement Expense	(350,000)	(816,000)	(290,000)	(299,000)	(307,000)	(317,000)	(326,000)	(336,000)	(345,000)	(355,000)
4a. Franchise Fee (paid to the General Fund) Expense	(86,493)	(86,798)	(88,787)	(89,858)	(90,164)	(90,623)	(91,082)	(92,000)	(92,306)	(92,918)
4b. In Lieu Taxes (paid to the General Fund) Expense	(101,719)	(104,720)	(99,731)	(98,660)	(98,354)	(97,895)	(97,436)	(96,518)	(96,212)	(95,600)
5a. Capital Additions and Improvements for FY2021 - Capital Expense	-	-	-	-	-	-	-	-	-	-
<b>Cash Projection for Other Utilities Reserves per Schedule of Funds</b>										
3a. Replacement Reserve (Capital Expenditures Reserve) Net Addition/Reduction	816,000	1,274,689	769,599	786,030	659,000	322,500	326,000	243,817	-	-
3a. Move unrestricted cash to restricted cash to fund Replacement Reserve	(816,000)	(1,274,689)	(769,599)	(786,030)	(659,000)	(322,500)	(326,000)	(243,817)	-	-
w. Net Add/Reduction - Util Operating Reserve	1,266,326	(7,650)	(49,725)	(26,775)	(7,650)	(11,475)	(13,111)	(147,922)	(442,865)	(497,005)
x. Net Add/Reduction - Util Retirement/Reclamation Reserve	-	-	-	-	-	-	-	-	-	-
y. Net Add/Reduction - Util Rare Stabilization Reserve	-	-	-	-	-	-	-	-	-	-
z. Net Add/Reduction - Util Contingency Reserve	261,420	3,921	3,980	4,040	4,100	4,162	-	-	-	-
w-z Move unrestricted cash to restricted cash to fund Other Utilities Reserves	(1,527,746)	3,729	45,745	22,735	3,550	7,313	13,111	147,922	442,865	497,005
Total Projected Cash Use (excluding transfers from Unrestricted to Restricted - items 3a. and w through x.)	(4,542,702)	(5,008,702)	(4,482,702)	(4,491,702)	(4,499,702)	(4,509,702)	(4,518,702)	(4,528,702)	(4,537,702)	(4,547,702)
Net Cash Budgeted Sources and Uses (Operating Profit)	\$ (113,272)	\$ (568,396)	\$ 47,922	\$ 90,535	\$ 95,203	\$ 104,847	\$ 114,767	\$ 145,907	\$ 146,669	\$ 160,969
6a. Budgeted Profit Transfer (5% ED & GA Retail Sales excluding County/Schools)	(201,959)	(202,673)	(207,317)	(209,818)	(210,533)	(211,605)	(212,676)	(214,820)	(215,534)	(216,963)
6b. All Remaining Operating Profits (after initial 5% profit transfer) prior to funding reserve targets. See unfunded reserves balances below.	\$ (315,231)	\$ (771,069)	\$ (159,396)	\$ (119,283)	\$ (115,330)	\$ (106,757)	\$ (97,909)	\$ (68,912)	\$ (68,865)	\$ (55,994)
<b>Projected Ending Cash - Unrestricted</b>	\$ 1,271,649	\$ 861,620	\$ 558,371	\$ 273,793	\$ 117,012	\$ 329,068	\$ 570,270	\$ 893,097	\$ 1,267,097	\$ 1,708,108
<b>Projected Ending Cash - Restricted</b>	\$ 2,343,746	\$ 1,982,705	\$ 2,126,559	\$ 2,291,854	\$ 2,333,304	\$ 2,014,491	\$ 1,675,380	\$ 1,283,641	\$ 840,776	\$ 343,771
<b>Total Projected Ending Cash</b>	\$ 3,615,395	\$ 2,844,326	\$ 2,684,930	\$ 2,565,647	\$ 2,450,316	\$ 2,343,559	\$ 2,245,650	\$ 2,176,738	\$ 2,107,873	\$ 2,051,879
<b>Funded Reserve Balances</b>	\$ 2,343,746	\$ 1,982,705	\$ 2,126,559	\$ 2,291,854	\$ 2,333,304	\$ 2,014,491	\$ 1,675,380	\$ 1,283,641	\$ 840,776	\$ 343,771
<b>Reserve Targets</b>	\$ 1,977,465	\$ 1,982,705	\$ 1,957,871	\$ 1,942,567	\$ 1,946,679	\$ 1,947,233	\$ 1,948,105	\$ 1,937,797	\$ 1,943,109	\$ 1,941,067
<b>Total Reserves Over-Under-Target</b>	\$ 366,280	\$ -	\$ 168,689	\$ 349,287	\$ 386,625	\$ 67,258	\$ (272,725)	\$ (654,156)	\$ (1,102,333)	\$ (1,597,296)

A - Transfer and recording in the GA, moving cash from unrestricted to restricted for established Reserves  
B - One year (FY20 budget) of capital plan expense located in the 10-Year Capital Plan Schedule

Schedule of Funds  
FY2021 Budget

GAS DISTRIBUTION	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
<b>Operations Reserve (180 days of bud operations and maint, excluding commodities)</b>										
Beginning Balance FY2019 CAFR + FY2020 Projected	-	1,266,326	1,258,676	1,208,951	1,182,176	1,174,526	1,163,051	1,149,940	1,002,018	559,153
Budgeted Additions to the Reserve FY2021	1,266,326	(7,650)	(49,725)	(26,775)	(7,650)	(11,475)	(13,111)	(147,922)	(442,865)	(497,005)
Budgeted Reductions to the Reserve FY2021	-	1,258,676	1,208,951	1,182,176	1,174,526	1,163,051	1,149,940	1,002,018	559,153	62,148
Budgeted Balance FY2021	<b>1,266,326</b>	<b>1,258,676</b>	<b>1,208,951</b>	<b>1,182,176</b>	<b>1,174,526</b>	<b>1,163,051</b>	<b>1,151,576</b>	<b>1,128,626</b>	<b>1,120,976</b>	<b>1,105,676</b>
<b>TARGET FY2021</b>										
<b>Debt Service Reserve (as required by loan docs)</b>										
Beginning Balance FY2019 CAFR	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Balance FY2021	-	-	-	-	-	-	-	-	-	-
<b>TARGET FY2021</b>										
<b>Retirement/Reclamation Reserve (per agreements)</b>										
Beginning Balance FY2019 CAFR	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Balance FY2021	-	-	-	-	-	-	-	-	-	-
<b>TARGET FY2021</b>										
<b>Capital Expenditures Reserve</b>										
Beginning Balance FY2019 CAFR + FY2020 Projected	-	816,000	458,689	648,287	836,317	881,317	569,817	243,817	(0)	(0)
Budgeted Additions to the Reserve FY2021	816,000	458,689	479,599	487,030	352,000	5,500	(326,000)	(243,817)	(0)	(0)
Budgeted Reductions to the Reserve FY2021	-	(816,000)	(290,000)	(299,000)	(307,000)	(317,000)	(326,000)	(243,817)	(0)	(0)
Budgeted Balance FY2021	816,000	458,689	648,287	836,317	881,317	569,817	243,817	(0)	(0)	(0)
<b>TARGET FY2021 (annual deprec + 2.5%)</b>	<b>449,720</b>	<b>458,689</b>	<b>479,599</b>	<b>487,030</b>	<b>494,692</b>	<b>502,559</b>	<b>510,682</b>	<b>519,035</b>	<b>527,645</b>	<b>536,486</b>
<b>Rate Stabilization Reserve (where pass-through rate for commodities not in place)</b>										
Beginning Balance	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Balance FY2021	-	-	-	-	-	-	-	-	-	-
<b>TARGET FY2021 (annual deprec + 2.5%)</b>										

Schedule of Funds  
FY2021 Budget

GAS DISTRIBUTION

	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Contingency Reserve (single largest equipment with potential for failure DPU Asset Team)										
Beginning Balance	-	261,420	265,341	269,321	273,361	277,461	281,623	281,623	281,623	281,623
Budgeted Additions to the Reserve FY2021	261,420	3,921	3,980	4,040	4,100	4,162	-	-	-	-
Budgeted Reductions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Balance FY2021	261,420	265,341	269,321	273,361	277,461	281,623	281,623	281,623	281,623	281,623
<b>TARGET FY2021 (annual deprec + 2.5%)</b>	<b>261,420</b>	<b>265,341</b>	<b>269,321</b>	<b>273,361</b>	<b>277,461</b>	<b>281,623</b>	<b>285,847</b>	<b>290,135</b>	<b>294,487</b>	<b>298,905</b>

**Bond Proceeds Restricted (no outstanding bond proceeds at this time)**

Beginning Balance FY2019 CAFR + FY2020 Projected	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Balance FY2021	-	-	-	-	-	-	-	-	-	-
<b>TARGET FY2021 (annual deprec + 2.5%)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**TOTAL RESERVES/RESTRICTED CASH**

Beginning Balance	-	2,343,746	1,982,705	2,126,559	2,291,854	2,333,304	2,014,491	1,675,380	1,283,641	840,776
Budgeted Additions to the Reserve FY2021	2,343,746	462,610	483,579	491,070	356,100	9,662	-	-	-	-
Budgeted Reductions to the Reserve FY2021	-	(823,650)	(339,725)	(325,775)	(314,650)	(328,475)	(339,111)	(391,739)	(442,865)	(497,005)
Budgeted Balance FY2021	2,343,746	1,982,705	2,126,559	2,291,854	2,333,304	2,014,491	1,675,380	1,283,641	840,776	343,771
<b>TARGET FY2021 (annual deprec + 2.5%)</b>	<b>1,977,465</b>	<b>1,982,705</b>	<b>1,957,871</b>	<b>1,942,567</b>	<b>1,946,679</b>	<b>1,947,233</b>	<b>1,948,105</b>	<b>1,937,797</b>	<b>1,943,109</b>	<b>1,941,067</b>

**Capital Plan with Funding Sources Schedule  
FY2021 Budget**

See 10-Year Capital Plan for Detailed Listing of Projects

<b>GAS DISTRIBUTION</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>	<b>FY2028</b>	<b>FY2029</b>	<b>FY2030</b>
Capital Projects Funded through Reserve or Unrestricted Cash	350,000	816,000	290,000	299,000	307,000	317,000	326,000	336,000	345,000	355,000
Capital Projects Funded through Debt	-	-	-	-	-	-	-	-	-	-
Capital Projects Funded through Grants	-	-	-	-	-	-	-	-	-	-
Capital Projects Funded through Other Sources	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Projects</b>	<b>350,000</b>	<b>816,000</b>	<b>290,000</b>	<b>299,000</b>	<b>307,000</b>	<b>317,000</b>	<b>326,000</b>	<b>336,000</b>	<b>345,000</b>	<b>355,000</b>



**Cash Projection by Priority of Budgeted Expenditures Schedule  
FY2021 Budget**

	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
<b>WATER PRODUCTION</b>										
Beginning Cash - Unrestricted per CAFR	\$ 9,495,582	\$ 2,762,514	\$ 3,177,378	\$ 3,998,679	\$ 3,363,601	\$ 2,616,894	\$ 1,551,521	\$ 821,478	\$ 292,453	\$ 143
Beginning Cash - Restricted Including Reserves per CAFR	\$ 168,900	\$ 4,981,701	\$ 4,978,124	\$ 5,081,421	\$ 5,263,669	\$ 5,358,903	\$ 5,455,590	\$ 5,569,627	\$ 5,642,939	\$ 5,806,478
<b>Total Cash</b>	<b>\$ 9,664,482</b>	<b>\$ 7,744,215</b>	<b>\$ 8,155,502</b>	<b>\$ 9,080,099</b>	<b>\$ 8,627,270</b>	<b>\$ 7,975,797</b>	<b>\$ 7,007,111</b>	<b>\$ 6,391,104</b>	<b>\$ 5,935,392</b>	<b>\$ 5,806,622</b>
Total Budgeted Revenue (including transfers-in/grants/loans)	8,866,635	2,974,482	7,651,349	2,867,491	2,596,085	2,788,939	2,783,337	7,252,963	2,734,921	2,551,737
Intrafund Charges/Commodities	3,076,750	3,200,750	3,293,750	3,363,500	3,425,500	3,479,750	3,534,000	3,588,250	3,642,500	3,696,750
<b>Budgeted Expenditures by Priority per Charter or Utilities Financial Policies</b>										
1. Current Operations Budget (Including Normal Maintenance) Expense	(3,923,070)	(3,868,302)	(3,926,327)	(3,985,221)	(4,045,000)	(4,105,675)	(4,167,260)	(4,229,769)	(4,293,215)	(4,357,614)
2. Bond & Other Debt Service Expense	(283,656)	(320,642)	(604,176)	(628,599)	(526,058)	(377,700)	(407,084)	(414,157)	(406,976)	(405,008)
3b. Capital Plan for FY2021 - Replacement Expense	(470,000)	(1,575,000)	(5,490,000)	(2,070,000)	(2,102,000)	(2,754,000)	(2,359,000)	(6,653,000)	(1,806,000)	(420,000)
4a. Franchise Fee (paid to the General Fund) Expense	-	-	-	-	-	-	-	-	-	-
4b. In Lieu Taxes (paid to the General Fund) Expense	-	-	-	-	-	-	-	-	-	-
5a. Capital Additions and Improvements for FY2021 - Capital Expense	(9,186,926)	-	-	-	-	-	-	-	-	-
<b>Cash Projection for Other Utilities Reserves per Schedule of Funds</b>										
3a. Replacement Reserve (Capital Expenditures Reserve) Net Addition/Reduction	2,067,007	1,362,044	40,359	3,080,681	3,457,044	4,221,864	3,488,571	3,166,449	2,662,483	186,279
3a. Move unrestricted cash to restricted cash to fund Replacement Reserve	(2,067,007)	(1,362,044)	(40,359)	(3,080,681)	(3,457,044)	(4,221,864)	(3,488,571)	(3,166,449)	(2,662,483)	(186,279)
w. Net Add/Reduction - Util Operating Reserve	1,961,535	(27,384)	29,012	29,447	29,889	30,337	30,793	-	(20,000)	115,177
x. Net Add/Reduction - Util Retirement/Reclamation Reserve	-	-	-	-	-	-	-	-	-	-
y. Net Add/Reduction - Util Rate Stabilization Reserve	-	-	-	-	-	-	-	-	-	-
z. Net Add/Reduction - Util Contingency Reserve	784,259	11,764	11,940	12,119	12,301	12,486	12,673	12,863	13,056	13,252
w-z. Move unrestricted cash to restricted cash to fund Other Utilities Reserves	(2,745,794)	15,620	(40,953)	(41,567)	(42,190)	(42,823)	(43,466)	(43,863)	6,944	(128,429)
Total Projected Cash Use (excluding transfers from Unrestricted to Restricted - Items 3a. and w through x.)	(13,863,652)	(5,763,944)	(10,020,502)	(6,683,821)	(6,673,058)	(7,237,375)	(6,933,343)	(11,296,926)	(6,506,192)	(5,182,621)
Net Cash Budgeted Sources and Uses (Operating Profit)	\$ (1,920,267)	\$ 411,288	\$ 924,597	\$ (452,829)	\$ (651,473)	\$ (968,686)	\$ (616,007)	\$ (455,712)	\$ (128,771)	\$ 1,065,866
6a. Budgeted Profit Transfer (5% ED & GA Retail Sales excluding County/Schools)	-	-	-	-	-	-	-	-	-	-
6b. All Remaining Operating Profits (after initial 5% profit transfer) prior to funding reserve targets. See unfunded reserves balances below.	\$ (1,920,267)	\$ 411,288	\$ 924,597	\$ (452,829)	\$ (651,473)	\$ (968,686)	\$ (616,007)	\$ (455,712)	\$ (128,771)	\$ 1,065,866
<b>Projected Ending Cash - Unrestricted</b>	<b>\$ 2,762,514</b>	<b>\$ 3,177,378</b>	<b>\$ 3,998,679</b>	<b>\$ 3,363,601</b>	<b>\$ 2,616,894</b>	<b>\$ 1,551,521</b>	<b>\$ 821,478</b>	<b>\$ 292,453</b>	<b>\$ 143</b>	<b>\$ 891,302</b>
<b>Projected Ending Cash - Restricted</b>	<b>\$ 4,981,701</b>	<b>\$ 4,978,124</b>	<b>\$ 5,081,421</b>	<b>\$ 5,263,669</b>	<b>\$ 5,358,903</b>	<b>\$ 5,455,590</b>	<b>\$ 5,569,627</b>	<b>\$ 5,642,939</b>	<b>\$ 5,806,478</b>	<b>\$ 5,981,186</b>
<b>Total Projected Ending Cash</b>	<b>\$ 7,744,215</b>	<b>\$ 8,155,502</b>	<b>\$ 9,080,099</b>	<b>\$ 8,627,270</b>	<b>\$ 7,975,797</b>	<b>\$ 7,007,111</b>	<b>\$ 6,391,104</b>	<b>\$ 5,935,392</b>	<b>\$ 5,806,622</b>	<b>\$ 6,872,488</b>
<b>Funded Reserve Balances</b>	<b>\$ 4,981,701</b>	<b>\$ 4,978,124</b>	<b>\$ 5,081,421</b>	<b>\$ 5,263,669</b>	<b>\$ 5,358,903</b>	<b>\$ 5,455,590</b>	<b>\$ 5,569,627</b>	<b>\$ 5,642,939</b>	<b>\$ 5,806,478</b>	<b>\$ 5,981,186</b>
<b>Reserve Targets</b>	<b>\$ 4,981,352</b>	<b>\$ 4,977,805</b>	<b>\$ 5,081,421</b>	<b>\$ 5,262,876</b>	<b>\$ 5,347,560</b>	<b>\$ 5,430,507</b>	<b>\$ 5,544,367</b>	<b>\$ 5,648,793</b>	<b>\$ 5,863,806</b>	<b>\$ 5,955,372</b>
<b>Total Reserves Over&lt;Under&gt; Target</b>	<b>\$ 348</b>	<b>\$ 319</b>	<b>\$ -</b>	<b>\$ 792</b>	<b>\$ 11,343</b>	<b>\$ 25,083</b>	<b>\$ 25,260</b>	<b>\$ (5,854)</b>	<b>\$ (57,328)</b>	<b>\$ 25,814</b>

A - Transfer and recording in the GL moving cash from unrestricted to restricted for established Reserves  
B - One year (FY20 budget) of capital plan expense located in the 10-year Capital Plan Schedule

Schedule of Funds  
FY2021 Budget

WATER PRODUCTION	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
<b>Operations Reserve (180 days of bud operations and maint, excluding commodities)</b>										
Beginning Balance FY2019 CAFR + FY2020 Projected	-	1,961,535	1,934,151	1,963,163	1,992,611	2,022,500	2,052,837	2,083,630	2,083,630	2,063,630
Budgeted Additions to the Reserve FY2021	1,961,535	-	29,012	29,447	29,889	30,337	30,793	-	-	115,177
Budgeted Reductions to the Reserve FY2021	-	(27,384)	-	-	-	-	-	-	(20,000)	-
Budgeted Balance FY2021	1,961,535	1,934,151	1,963,163	1,992,611	2,022,500	2,052,837	2,083,630	2,083,630	2,063,630	2,178,807
<b>TARGET FY2021</b>	<b>1,961,535</b>	<b>1,934,151</b>	<b>1,963,163</b>	<b>1,992,611</b>	<b>2,022,500</b>	<b>2,052,837</b>	<b>2,083,630</b>	<b>2,114,884</b>	<b>2,146,608</b>	<b>2,178,807</b>
<b>Debt Service Reserve (as required by loan docs)</b>										
Beginning Balance FY2019 CAFR	168,900	168,900	168,900	190,884	190,884	190,884	190,884	190,884	190,884	190,884
Budgeted Additions to the Reserve FY2021	127,991	128,341	417,964	386,472	259,865	94,985	92,865	91,170	88,182	86,214
Budgeted Reductions to the Reserve FY2021	(127,991)	(128,341)	(395,980)	(386,472)	(259,865)	(94,985)	(92,865)	(91,170)	(88,182)	(86,214)
Budgeted Balance FY2021	168,900	168,900	190,884	190,884	190,884	190,884	190,884	190,884	190,884	190,884
<b>TARGET FY2021</b>	<b>168,552</b>	<b>168,581</b>	<b>190,884</b>	<b>190,092</b>	<b>179,541</b>	<b>165,801</b>	<b>165,625</b>	<b>165,483</b>	<b>165,235</b>	<b>165,070</b>
<b>Retirement/Reclamation Reserve (per agreements)</b>										
Beginning Balance FY2019 CAFR	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Balance FY2021	-	-	-	-	-	-	-	-	-	-
<b>TARGET FY2021</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Expenditures Reserve</b>										
Beginning Balance FY2019 CAFR + FY2020 Projected	-	2,067,007	2,079,051	2,119,410	2,260,091	2,313,135	2,366,999	2,437,570	2,498,019	2,668,502
Budgeted Additions to the Reserve FY2021	2,067,007	687,044	40,359	1,610,681	1,755,044	2,137,864	1,779,571	1,613,449	1,416,483	116,279
Budgeted Reductions to the Reserve FY2021	-	(675,000)	-	(1,470,000)	(1,702,000)	(2,084,000)	(1,709,000)	(1,553,000)	(1,246,000)	(70,000)
Budgeted Balance FY2021	2,067,007	2,079,051	2,119,410	2,260,091	2,313,135	2,366,999	2,437,570	2,498,019	2,668,502	2,714,781
<b>TARGET FY2021 (annual deprec + 2.5%)</b>	<b>2,067,007</b>	<b>2,079,051</b>	<b>2,119,410</b>	<b>2,260,091</b>	<b>2,313,135</b>	<b>2,366,999</b>	<b>2,437,570</b>	<b>2,498,019</b>	<b>2,668,502</b>	<b>2,714,781</b>
<b>Rate Stabilization Reserve (where pass-through rate for commodities not in place)</b>										
Beginning Balance	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Balance FY2021	-	-	-	-	-	-	-	-	-	-
<b>TARGET FY2021 (annual deprec + 2.5%)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Schedule of Funds  
FY2021 Budget

WATER PRODUCTION

	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
<b>Contingency Reserve (single largest equipment with potential for failure DPU Asset Team)</b>										
Beginning Balance	-	784,259	796,023	807,963	820,082	832,384	844,869	857,542	870,406	883,462
Budgeted Additions to the Reserve FY2021	784,259	11,764	11,940	12,119	12,301	12,486	12,673	12,863	13,056	13,252
Budgeted Reductions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Balance FY2021	784,259	796,023	807,963	820,082	832,384	844,869	857,542	870,406	883,462	896,714
<b>TARGET FY2021 (annual deprec + 2.5%)</b>		<b>796,023</b>	<b>807,963</b>	<b>820,082</b>	<b>832,384</b>	<b>844,869</b>	<b>857,542</b>	<b>870,406</b>	<b>883,462</b>	<b>896,714</b>

**Bond Proceeds Restricted (no outstanding bond proceeds at this time)**

Beginning Balance FY2019 CAFR + FY2020 Projected	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Balance FY2021	-	-	-	-	-	-	-	-	-	-
<b>TARGET FY2021 (annual deprec + 2.5%)</b>										

**TOTAL RESERVES/RESTRICTED CASH**

Beginning Balance	168,900	4,981,701	4,978,124	5,081,421	5,263,669	5,358,903	5,455,590	5,569,627	5,642,939	5,806,478
Budgeted Additions to the Reserve FY2021	4,940,792	827,149	499,276	2,038,720	2,057,099	2,275,672	1,915,902	1,717,482	1,517,722	330,921
Budgeted Reductions to the Reserve FY2021	(127,991)	(830,725)	(395,980)	(1,856,472)	(1,961,865)	(2,178,985)	(1,801,865)	(1,644,170)	(1,354,182)	(156,214)
Budgeted Balance FY2021	4,981,701	4,978,124	5,081,421	5,263,669	5,358,903	5,455,590	5,569,627	5,642,939	5,806,478	5,981,186
<b>TARGET FY2021 (annual deprec + 2.5%)</b>	<b>4,981,352</b>	<b>4,977,805</b>	<b>5,081,421</b>	<b>5,262,876</b>	<b>5,347,560</b>	<b>5,430,507</b>	<b>5,544,367</b>	<b>5,648,793</b>	<b>5,863,806</b>	<b>5,955,372</b>

**Total Reserves Over<Under> Target**

	348	319	-	792	11,343	25,083	25,260	(5,854)	(57,328)	25,814
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**Capital Plan with Funding Sources Schedule  
FY2021 Budget**

See 10-Year Capital Plan for Detailed Listing of Projects

<b>WATER PRODUCTION</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>	<b>FY2028</b>	<b>FY2029</b>	<b>FY2030</b>
Capital Projects Funded through Reserve or Unrestricted Cash	2,825,866	675,000	-	1,470,000	1,702,000	2,084,000	1,709,000	1,553,000	1,246,000	70,000
Capital Projects Funded through Debt	360,000									
Capital Projects Funded through Grants	2,195,195	900,000	5,490,000	600,000	400,000	670,000	650,000	5,100,000	560,000	350,000
Capital Projects Funded through Other Sources	4,275,866									
<b>Total Capital Projects</b>	<b>9,656,926</b>	<b>1,575,000</b>	<b>5,490,000</b>	<b>2,070,000</b>	<b>2,102,000</b>	<b>2,754,000</b>	<b>2,359,000</b>	<b>6,653,000</b>	<b>1,806,000</b>	<b>420,000</b>

Cash Projection by Priority of Budgeted Expenditures Schedule  
FY2021 Budget

	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
<b>WATER DISTRIBUTION</b>										
Beginning Cash - Unrestricted per CAFR	\$ (1,338,911)	\$ (1,541,581)	\$ (2,089,810)	\$ (1,860,148)	\$ (1,617,129)	\$ (1,366,582)	\$ (1,115,144)	\$ (861,989)	\$ (606,276)	\$ (347,154)
Beginning Cash - Restricted Including Reserves per CAFR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Cash</b>	<b>\$ (1,338,911)</b>	<b>\$ (1,541,581)</b>	<b>\$ (2,089,810)</b>	<b>\$ (1,860,148)</b>	<b>\$ (1,617,129)</b>	<b>\$ (1,366,582)</b>	<b>\$ (1,115,144)</b>	<b>\$ (861,989)</b>	<b>\$ (606,276)</b>	<b>\$ (347,154)</b>
Total Budgeted Revenue (including transfers-in/grants/loans)	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	6,800,305
Intrafund Charges/Commodities	(3,076,750)	(3,200,750)	(3,293,750)	(3,363,500)	(3,425,500)	(3,479,750)	(3,534,000)	(3,588,250)	(3,642,500)	(3,696,750)
<i>Budgeted Expenditures by Priority per Charter or Utilities Financial Policies</i>										
1. Current Operations Budget (Including Normal Maintenance) Expense	(2,655,269)	(2,521,240)	(2,559,059)	(2,597,444)	(2,636,406)	(2,675,952)	(2,716,092)	(2,756,833)	(2,798,185)	(2,840,158)
2. Bond & Other Debt Service Expense	-	-	-	-	-	-	-	-	-	-
3b. Capital Plan for FY2021 - Replacement Expense	(150,000)	(732,000)	-	-	-	-	-	-	-	-
4a. Franchise Fee (paid to the General Fund) Expense	-	-	-	-	-	-	-	-	-	-
4b. In Lieu Taxes (paid to the General Fund) Expense	-	-	-	-	-	-	-	-	-	-
5a. Capital Additions and Improvements for FY2021 - Capital Expense	-	-	-	-	-	-	-	-	-	-
<b>Cash Projection for Other Utilities Reserves per Schedule of Funds</b>										
3a. Replacement Reserve (Capital Expenditures Reserve) Net Addition/Reduction	-	-	-	-	-	-	-	-	-	-
3a. Move unrestricted cash to restricted cash to fund Replacement Reserve	-	-	-	-	-	-	-	-	-	-
w. Net Add/Reduction - Util Operating Reserve	-	-	-	-	-	-	-	-	-	-
x. Net Add/Reduction - Util Retirement/Reclamation Reserve	-	-	-	-	-	-	-	-	-	-
y. Net Add/Reduction - Util Rate Stabilization Reserve	-	-	-	-	-	-	-	-	-	-
z. Net Add/Reduction - Util Contingency Reserve	-	-	-	-	-	-	-	-	-	-
w/z Move unrestricted cash to restricted cash to fund Other Utilities Reserves	-	-	-	-	-	-	-	-	-	-
Total Projected Cash Use (excluding transfers from Unrestricted to Restricted - items 3a. and w through x.)	(5,882,019)	(6,453,990)	(5,852,809)	(5,960,944)	(6,061,906)	(6,155,702)	(6,250,092)	(6,345,083)	(6,440,685)	(6,536,908)
Net Cash Budgeted Sources and Uses (Operating Profit)	\$ (202,670)	\$ (548,229)	\$ 229,662	\$ 243,019	\$ 250,547	\$ 251,438	\$ 253,155	\$ 255,713	\$ 259,122	\$ 263,397
6a. Budgeted Profit Transfer (5% ED & GA Retail Sales excluding County/Schools)	-	-	-	-	-	-	-	-	-	-
6b. All Remaining Operating Profits (after initial 5% profit transfer) prior to funding reserve targets. See unfunded reserves balances below.	\$ (202,670)	\$ (548,229)	\$ 229,662	\$ 243,019	\$ 250,547	\$ 251,438	\$ 253,155	\$ 255,713	\$ 259,122	\$ 263,397
<b>Projected Ending Cash - Unrestricted</b>	<b>\$ (1,541,581)</b>	<b>\$ (2,089,810)</b>	<b>\$ (1,860,148)</b>	<b>\$ (1,617,129)</b>	<b>\$ (1,366,582)</b>	<b>\$ (1,115,144)</b>	<b>\$ (861,989)</b>	<b>\$ (606,276)</b>	<b>\$ (347,154)</b>	<b>\$ (83,757)</b>
<b>Projected Ending Cash - Restricted</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Projected Ending Cash</b>	<b>\$ (1,541,581)</b>	<b>\$ (2,089,810)</b>	<b>\$ (1,860,148)</b>	<b>\$ (1,617,129)</b>	<b>\$ (1,366,582)</b>	<b>\$ (1,115,144)</b>	<b>\$ (861,989)</b>	<b>\$ (606,276)</b>	<b>\$ (347,154)</b>	<b>\$ (83,757)</b>
Funded Reserve Balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve Targets	\$ 1,890,003	\$ 1,826,832	\$ 1,864,499	\$ 1,883,692	\$ 1,903,173	\$ 1,922,946	\$ 1,943,015	\$ 1,963,386	\$ 1,984,062	\$ 2,005,049
Total Reserves Over<Under> Target	\$ (1,890,003)	\$ (1,826,832)	\$ (1,864,499)	\$ (1,883,692)	\$ (1,903,173)	\$ (1,922,946)	\$ (1,943,015)	\$ (1,963,386)	\$ (1,984,062)	\$ (2,005,049)

A - Transfer and recording in the GL moving cash from unrestricted to restricted for established Reserves  
B - One year (FY20 budget) of capital plan expense located in the 10-Year Capital Plan Schedule

Schedule of Funds  
FY2021 Budget

WATER DISTRIBUTION	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
<b>Operations Reserve (180 days of bud operations and maint, excluding commodities)</b>										
Beginning Balance FY2019 CAFR + FY2020 Projected	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Balance FY2021	-	-	-	-	-	-	-	-	-	-
<b>TARGET FY2021</b>	<b>1,327,635</b>	<b>1,260,620</b>	<b>1,279,529</b>	<b>1,298,722</b>	<b>1,318,203</b>	<b>1,337,976</b>	<b>1,358,046</b>	<b>1,378,416</b>	<b>1,399,093</b>	<b>1,420,079</b>
<b>Debt Service Reserve (as required by loan docs)</b>										
Beginning Balance FY2019 CAFR	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Balance FY2021	-	-	-	-	-	-	-	-	-	-
<b>TARGET FY2021</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Retirement/Reclamation Reserve (per agreements)</b>										
Beginning Balance FY2019 CAFR	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Balance FY2021	-	-	-	-	-	-	-	-	-	-
<b>TARGET FY2021</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Expenditures Reserve</b>										
Beginning Balance FY2019 CAFR + FY2020 Projected	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Balance FY2021	-	-	-	-	-	-	-	-	-	-
<b>TARGET FY2021 (annual deprec + 2.5%)</b>	<b>562,368</b>	<b>566,212</b>	<b>584,970</b>	<b>584,970</b>	<b>584,970</b>	<b>584,970</b>	<b>584,970</b>	<b>584,970</b>	<b>584,970</b>	<b>584,970</b>
<b>Rate Stabilization Reserve (where pass-through rate for commodities not in place)</b>										
Beginning Balance	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Balance FY2021	-	-	-	-	-	-	-	-	-	-
<b>TARGET FY2021</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Schedule of Funds  
FY2021 Budget

WATER DISTRIBUTION	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Contingency Reserve (single largest equipment with potential for failure DPU Asset Team)	-	-	-	-	-	-	-	-	-	-
Beginning Balance	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Balance FY2021	-	-	-	-	-	-	-	-	-	-
<b>TARGET FY2021</b>	-	-	-	-	-	-	-	-	-	-
<b>Bond Proceeds Restricted (no outstanding bond proceeds at this time)</b>										
Beginning Balance FY2019 CAFR + FY2020 Projected	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Balance FY2021	-	-	-	-	-	-	-	-	-	-
<b>TARGET FY2021</b>	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RESERVES/RESTRICTED CASH</b>										
Beginning Balance	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Balance FY2021	-	-	-	-	-	-	-	-	-	-
<b>TARGET FY2021</b>	<b>1,890,003</b>	<b>1,826,832</b>	<b>1,864,499</b>	<b>1,883,692</b>	<b>1,903,173</b>	<b>1,922,946</b>	<b>1,943,015</b>	<b>1,963,386</b>	<b>1,984,062</b>	<b>2,005,049</b>
Total Reserves Over<Under> Target	(1,890,003)	(1,826,832)	(1,864,499)	(1,883,692)	(1,903,173)	(1,922,946)	(1,943,015)	(1,963,386)	(1,984,062)	(2,005,049)

**Capital Plan with Funding Sources Schedule  
FY2021 Budget**

See 10-Year Capital Plan for Detailed Listing of Projects

<b>WATER DISTRIBUTION</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>	<b>FY2028</b>	<b>FY2029</b>	<b>FY2030</b>
Capital Projects Funded through Reserve or Unrestricted Cash	150,000	732,000	-	-	-	-	-	-	-	-
Capital Projects Funded through Debt	-	-	-	-	-	-	-	-	-	-
Capital Projects Funded through Grants	-	-	-	-	-	-	-	-	-	-
Capital Projects Funded through Other Sources	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Projects</b>	<b>150,000</b>	<b>732,000</b>	-	-	-	-	-	-	-	-



Cash Projection by Priority of Budgeted Expenditures Schedule  
FY2021 Budget

WASTEWATER (COLLECTION & TREATMENT)	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Beginning Cash - Unrestricted per CAFR	\$ 2,712,387	\$ 999,809	\$ 959,553	\$ 1,522,024	\$ 796,750	\$ 1,839,703	\$ 2,917,714	\$ 3,945,488	\$ 4,923,865	\$ 5,767,419
Beginning Cash - Restricted Including Reserves per CAFR	\$ 717,755	\$ 4,101,649	\$ 4,551,515	\$ 4,571,181	\$ 6,010,162	\$ 5,853,676	\$ 5,392,355	\$ 4,924,584	\$ 4,962,372	\$ 4,860,638
Total Cash	\$ 3,430,142	\$ 5,101,458	\$ 5,511,068	\$ 6,093,205	\$ 6,806,911	\$ 7,693,379	\$ 8,310,069	\$ 8,870,072	\$ 9,886,236	\$ 10,628,056
Total Budgeted Revenue (including transfers-in/grants/loans)	21,178,943	6,543,308	6,551,695	9,064,159	6,579,929	6,600,071	6,613,015	6,624,404	7,561,583	8,485,878
Intrafund Charges/Commodities	-	-	-	-	-	-	-	-	-	-
Budgeted Expenditures by Priority per Charter or Utilities Financial Policies										
1. Current Operations Budget (Including Normal Maintenance) Expense	(3,958,457)	(4,086,104)	(3,992,964)	(4,052,858)	(4,113,651)	(4,175,356)	(4,237,986)	(4,301,556)	(4,366,079)	(4,431,571)
2. Bond & Other Debt Service Expense	(698,314)	(1,497,594)	(1,497,594)	(1,497,595)	(1,403,810)	(1,310,025)	(1,310,025)	(1,306,684)	(1,306,684)	(1,306,684)
3b. Capital Plan for FY2021 - Replacement Expense	-	(550,000)	(479,000)	(2,800,000)	(176,000)	(498,000)	(505,000)	-	(1,147,000)	(595,000)
4a. Franchise Fee (paid to the General Fund) Expense	-	-	-	-	-	-	-	-	-	-
4b. In Lieu Taxes (paid to the General Fund) Expense	-	-	-	-	-	-	-	-	-	-
5a. Capital Additions and Improvements for FY2021 - Capital Expense	(14,850,856)	-	-	-	-	-	-	-	-	-
<b>Cash Projection for Other Utilities Reserves per Schedule of Funds</b>										
3a. Replacement Reserve (Capital Expenditures Reserve) Net Addition/Reduction	1,038,678	1,480,553	972,094	(1,433,325)	176,000	498,000	505,000	-	2,153,911	1,219,392
3b. Move unrestricted cash to restricted cash to fund Replacement Reserve	(1,038,678)	(1,480,553)	(972,094)	1,433,325	(176,000)	(498,000)	(505,000)	-	(2,153,911)	(1,219,392)
w. Net Add/Reduction - Util Operating Reserve	1,979,229	63,824	-	-	13,774	30,852	31,315	31,785	32,262	32,746
x. Net Add/Reduction - Util Retirement/Reclamation Reserve	-	-	-	-	-	-	-	-	-	-
y. Net Add/Reduction - Util Rate Stabilization Reserve	365,987	5,490	5,572	5,656	5,741	5,827	5,914	6,003	6,093	6,184
z. Net Add/Reduction - Util Contingency Reserve	(2,345,216)	(69,313)	(5,572)	(5,656)	(19,514)	(36,679)	(37,229)	(37,788)	(38,355)	(38,930)
w-z. Move unrestricted cash to restricted cash to fund Other Utilities Reserves	A									
Total Projected Cash Use (excluding transfers from Unrestricted to Restricted - items 3a. and w through x.)	(19,507,627)	(6,133,698)	(5,969,558)	(8,350,453)	(5,693,461)	(5,983,381)	(6,053,011)	(5,608,240)	(6,819,763)	(6,333,254)
Net Cash Budgeted Sources and Uses (Operating Profit)	\$ 1,671,316	\$ 409,610	\$ 582,138	\$ 713,706	\$ 886,468	\$ 616,689	\$ 560,004	\$ 1,016,164	\$ 741,820	\$ 2,152,623
6a. Budgeted Profit Transfer (5% ED & GA Retail Sales excluding County/Schools)	-	-	-	-	-	-	-	-	-	-
6b. All Remaining Operating Profits (after initial 5% profit transfer) prior to funding reserve targets. See unfunded reserves balances below.	\$ 1,671,316	\$ 409,610	\$ 582,138	\$ 713,706	\$ 886,468	\$ 616,689	\$ 560,004	\$ 1,016,164	\$ 741,820	\$ 2,152,623
Projected Ending Cash - Unrestricted	\$ 999,809	\$ 959,553	\$ 1,522,024	\$ 796,750	\$ 1,839,703	\$ 2,917,714	\$ 3,945,488	\$ 4,923,865	\$ 5,767,419	\$ 7,851,721
Projected Ending Cash - Restricted	\$ 4,101,649	\$ 4,551,515	\$ 4,571,181	\$ 6,010,162	\$ 5,853,676	\$ 5,392,355	\$ 4,924,584	\$ 4,962,372	\$ 4,860,638	\$ 4,928,959
Total Projected Ending Cash	\$ 5,101,458	\$ 5,511,068	\$ 6,093,205	\$ 6,806,911	\$ 7,693,379	\$ 8,310,069	\$ 8,870,072	\$ 9,886,236	\$ 10,628,056	\$ 12,780,680
Funded Reserve Balances	\$ 4,101,649	\$ 4,551,515	\$ 4,571,181	\$ 6,010,162	\$ 5,853,676	\$ 5,392,355	\$ 4,924,584	\$ 4,962,372	\$ 4,860,638	\$ 4,928,959
Reserve Targets	\$ 4,101,649	\$ 4,551,515	\$ 4,524,611	\$ 4,572,488	\$ 4,680,375	\$ 4,721,564	\$ 4,771,555	\$ 4,822,283	\$ 4,860,638	\$ 4,928,959
Total Reserve Over/Under- Target	\$ -	\$ -	\$ 46,570	\$ 1,437,674	\$ 1,173,301	\$ 670,791	\$ 153,029	\$ 140,089	\$ -	\$ -

A - Transfer and recording in the G/L moving cash from unrestricted to restricted for established Reserves  
B - One year (FY20 budget) of capital plan expense located in the 10-year Capital Plan Schedule

Schedule of Funds  
FY2021 Budget

WASTEWATER (COLLECTION & TREATMENT)

	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Operations Reserve (180 days of bud operations and maint, excluding commodities)										
Beginning Balance FY2019 CAFR + FY2020 Projected	-	1,979,229	2,043,052	2,043,052	2,043,052	2,056,826	2,087,678	2,118,993	2,150,778	2,183,040
Budgeted Additions to the Reserve FY2021	1,979,229	63,824	-	-	13,774	30,852	31,315	31,785	32,262	32,746
Budgeted Reductions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Balance FY2021	1,979,229	2,043,052	2,043,052	2,043,052	2,056,826	2,087,678	2,118,993	2,150,778	2,183,040	2,215,785
<b>TARGET FY2021</b>	<b>1,979,229</b>	<b>2,043,052</b>	<b>1,996,482</b>	<b>2,026,429</b>	<b>2,056,826</b>	<b>2,087,678</b>	<b>2,118,993</b>	<b>2,150,778</b>	<b>2,183,040</b>	<b>2,215,785</b>

Debt Service Reserve (as required by loan docs)

Beginning Balance FY2019 CAFR	717,755	717,755	717,755	717,755	717,755	717,755	717,755	717,755	717,755	717,755
Budgeted Additions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Balance FY2021	717,755	717,755	717,755	717,755	717,755	717,755	717,755	717,755	717,755	717,755
<b>TARGET FY2021</b>	<b>717,755</b>	<b>717,755</b>	<b>717,755</b>	<b>717,755</b>	<b>717,755</b>	<b>717,755</b>	<b>717,755</b>	<b>717,755</b>	<b>717,755</b>	<b>717,755</b>

Retirement/Reclamation Reserve (per agreements)

Beginning Balance FY2019 CAFR	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Balance FY2021	-	-	-	-	-	-	-	-	-	-
<b>TARGET FY2021</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Capital Expenditures Reserve

Beginning Balance FY2019 CAFR + FY2020 Projected	-	1,038,678	1,419,231	1,433,325	2,866,650	2,690,650	2,192,650	1,687,650	1,687,650	1,547,561
Budgeted Additions to the Reserve FY2021	1,038,678	930,553	493,094	-	-	-	-	-	1,006,911	624,392
Budgeted Reductions to the Reserve FY2021	-	(550,000)	(479,000)	1,433,325	(176,000)	(498,000)	(505,000)	-	(1,147,000)	(595,000)
Budgeted Balance FY2021	1,038,678	1,419,231	1,433,325	2,866,650	2,690,650	2,192,650	1,687,650	1,687,650	1,547,561	1,576,953
<b>TARGET FY2021 (annual deprec + 2.5%)</b>	<b>1,038,678</b>	<b>1,419,231</b>	<b>1,433,325</b>	<b>1,445,599</b>	<b>1,517,349</b>	<b>1,521,859</b>	<b>1,534,620</b>	<b>1,547,561</b>	<b>1,547,561</b>	<b>1,576,953</b>

Rate Stabilization Reserve (where pass-through rate for commodities not in place)

Beginning Balance	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Balance FY2021	-	-	-	-	-	-	-	-	-	-
<b>TARGET FY2021 (annual deprec + 2.5%)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Schedule of Funds  
FY2021 Budget

WASTEWATER (COLLECTION & TREATMENT)

	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
<b>Contingency Reserve (single largest equipment with potential for failure DPU Asset Team)</b>										
Beginning Balance	-	365,987	371,477	377,049	382,705	388,446	394,272	400,186	406,189	412,282
Budgeted Additions to the Reserve FY2021	365,987	5,490	5,572	5,656	5,741	5,827	5,914	6,003	6,093	6,184
Budgeted Reductions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Balance FY2021	365,987	371,477	377,049	382,705	388,446	394,272	400,186	406,189	412,282	418,466
<b>TARGET FY2021 (annual deprec + 2.5%)</b>	<b>365,987</b>	<b>371,477</b>	<b>377,049</b>	<b>382,705</b>	<b>388,446</b>	<b>394,272</b>	<b>400,186</b>	<b>406,189</b>	<b>412,282</b>	<b>418,466</b>

**Bond Proceeds Restricted (no outstanding bond proceeds at this time)**

Beginning Balance FY2019 CAFR + FY2020 Projected	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2021	-	-	-	-	-	-	-	-	-	-
Budgeted Balance FY2021	-	-	-	-	-	-	-	-	-	-
<b>TARGET FY2021 (annual deprec + 2.5%)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**TOTAL RESERVES/RESTRICTED CASH**

Beginning Balance	717,755	4,101,649	4,551,515	4,571,181	6,010,162	5,853,676	5,392,355	4,924,584	4,962,372	4,860,638
Budgeted Additions to the Reserve FY2021	3,383,894	999,866	498,666	5,656	19,514	36,679	37,229	37,788	1,045,266	663,322
Budgeted Reductions to the Reserve FY2021	-	(50,000)	(479,000)	1,433,325	(176,000)	(498,000)	(505,000)	-	(1,147,000)	(595,000)
Budgeted Balance FY2021	4,101,649	4,551,515	4,571,181	6,010,162	5,853,676	5,392,355	4,924,584	4,962,372	4,860,638	4,928,959
<b>TARGET FY2021 (annual deprec + 2.5%)</b>	<b>4,101,649</b>	<b>4,551,515</b>	<b>4,524,611</b>	<b>4,572,488</b>	<b>4,680,375</b>	<b>4,721,564</b>	<b>4,771,555</b>	<b>4,822,283</b>	<b>4,860,638</b>	<b>4,928,959</b>

**Total Reserves Over<Under> Target**

	-	-	46,570	1,437,674	1,173,301	670,791	153,029	140,089	-	-
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**Capital Plan with Funding Sources Schedule  
FY2021 Budget**

See 10-Year Capital Plan for Detailed Listing of Projects

<b>WASTEWATER (COLLECTION &amp; TREATMENT)</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>	<b>FY2028</b>	<b>FY2029</b>	<b>FY2030</b>
Capital Projects Funded through Reserve or Unrestricted Cash	50,000	550,000	479,000	300,000	176,000	498,000	505,000	-	1,147,000	595,000
Capital Projects Funded through Debt	14,800,856	-	-	2,500,000	-	-	-	-	-	-
Capital Projects Funded through Grants	-	-	-	-	-	-	-	-	-	-
Capital Projects Funded through Other Sources	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Projects</b>	<b>14,850,856</b>	<b>550,000</b>	<b>479,000</b>	<b>2,800,000</b>	<b>176,000</b>	<b>498,000</b>	<b>505,000</b>	<b>-</b>	<b>1,147,000</b>	<b>595,000</b>

## DEPARTMENT / FUND STRUCTURE

Department	Fund	Department Summary	Fund Statement
		Page #	
<i>Navigating Los Alamos County</i>		<i>Performance Measures</i>	114
County Council	General	115	52
Municipal Court	General	116	52
Municipal Court	Other Special Revenue	116	61
County Manager	General	121	52
County Manager	Risk Management	121	71
County Assessor	General	133	52
County Assessor	Other Special Revenue	133	61
County Attorney	General	139	52
County Clerk	General	141	52
County Clerk	Other Special Revenue	141	61
Probate Court	General	148	52
County Sheriff	General	151	52
Administrative Services	General	152	52
Administrative Services	Capital Projects	152	66
Community Services	General	165	52
Community Services	State Grants	165	58
Community Services	Health Care Assistance	165	59
Community Services	Other Special Revenue	165	61
Fire	General	187	52
Fire	State Grants	187	58
Fire	Fire - Enterprise	187	76
Police	General	194	52
Police	State Grants	194	58
Community Development	General	201	52
Community Development	Lodgers Tax	201	57
Community Development	Economic Development	201	60
Community Development	Capital Improvement Projects	201	66
Public Works	General	217	52
Public Works	Capital Improvement Projects	217	66
Public Works	Environmental Services	217	74
Public Works	Transit	217	75
Public Works	Airport	217	77
Public Works	Fleet	217	70
Utilities	Joint Utilities System	253	78
Utilities	DPU Schedule of Funds	253	83
Non Departmental	Emergency Declarations, Debt Service	278	62, 63

# ***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.

In the FY2021 Adopted 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>FY2018 Actual</b>	<b>FY2019 Actual</b>	<b>FY2020 Target/ Estimate</b>	<b>FY2021 Target/ Estimate</b>

1. **FY2018 Actual** – Actual performance for the entire fiscal year ended June 30, 2018.
2. **FY2019 Actual** – Actual performance for the entire fiscal year ended June 30, 2019.
3. **FY2020 Target/Estimate** – Estimated performance for the entire fiscal year ending June 30, 2020.
4. **FY2021 Target/Estimate** – Projection of the performance for FY2021 based on budgeted staffing, funding and operating requirements.

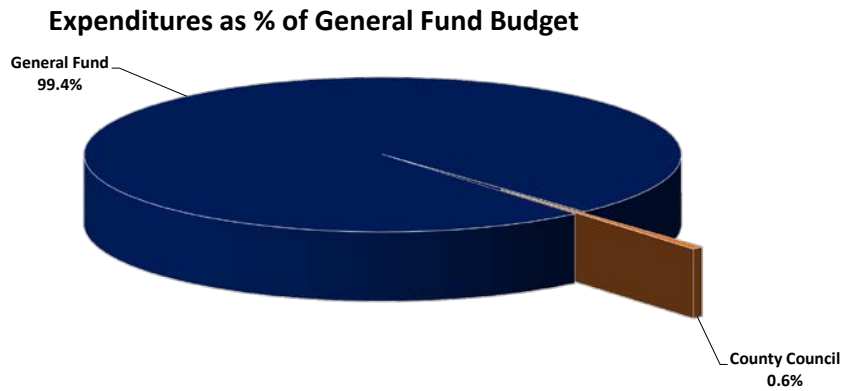
## COUNTY COUNCIL

**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**

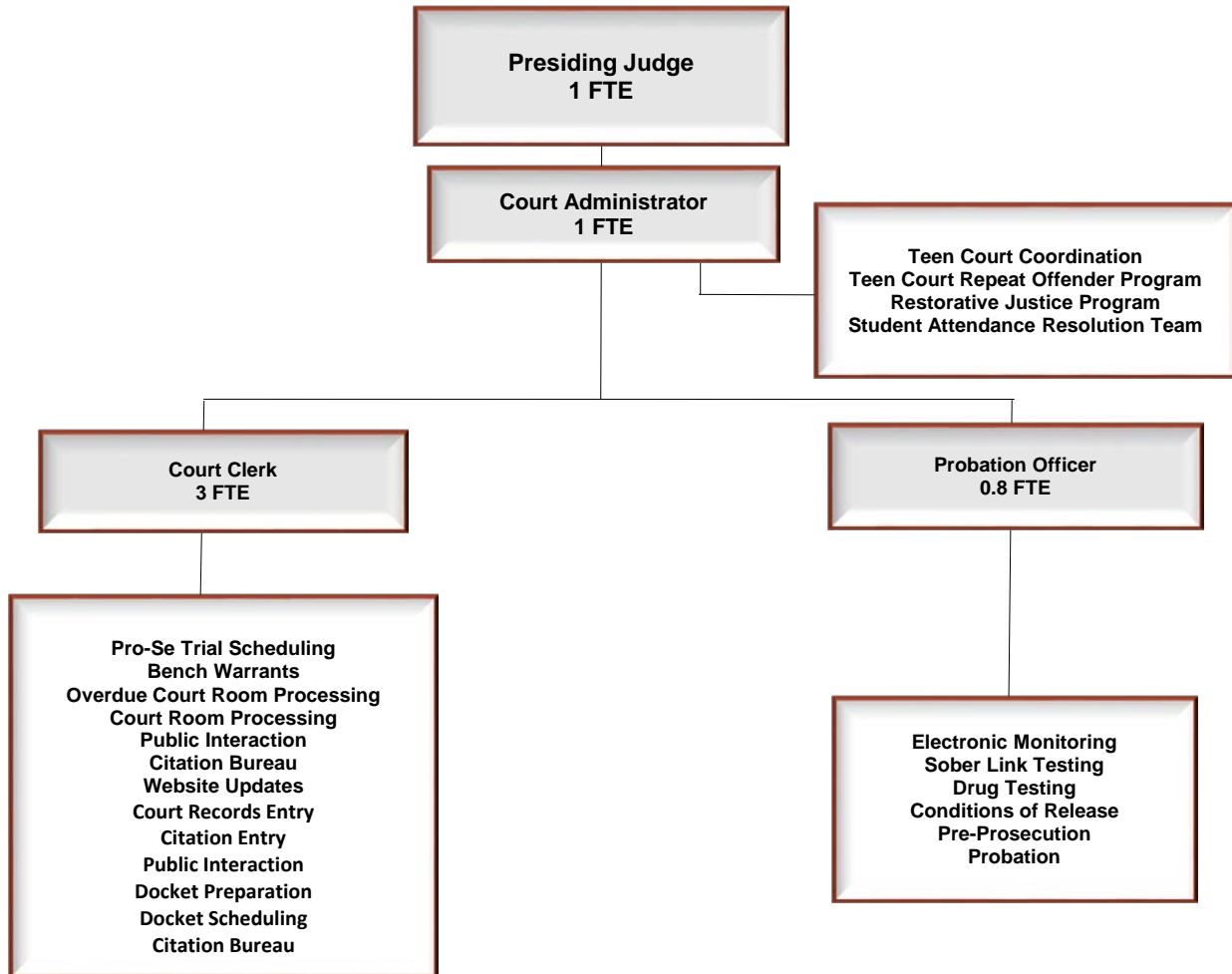
See the Strategic Planning section for details of Council's goals and objectives.



**Budget Summary**

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2021 Adopted Budget	% Variance FY2021 vs FY2020	FY2022 Projected Budget	% Variance FY2022 vs FY2021
<b>Expenditures by Type:</b>							
Salaries	79,053	79,435	79,902	79,902	0%	79,902	0%
Benefits	15,795	15,099	15,854	14,896	-6%	14,896	0%
Professional / contractual services	302,078	284,148	303,822	310,822	2%	312,937	1%
Materials / supplies	17,623	14,340	18,000	18,000	0%	18,540	3%
Interfund charges	1,719	1,753	1,968	2,326	18%	2,396	3%
	<u>416,268</u>	<u>394,776</u>	<u>419,546</u>	<u>425,946</u>	2%	<u>428,671</u>	1%
<b>FTE Summary:</b>							
Regular (full & part time)	7.00	7.00	7.00	7.00	0%	7.00	0%

# MUNICIPAL COURT





# MUNICIPAL COURT

## Description

The Municipal Court handles traffic, DWI, animal control, code 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.

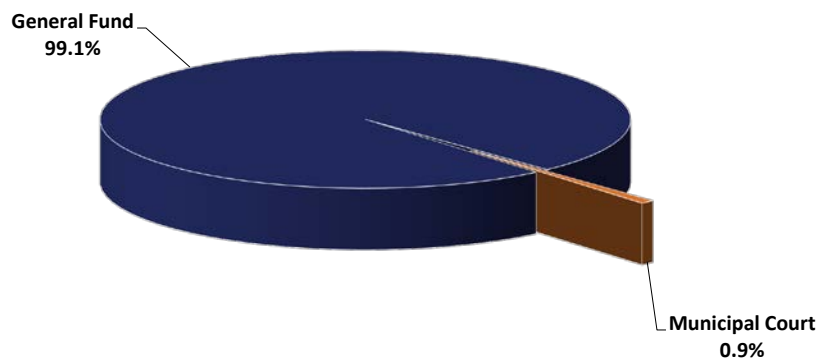
The Los Alamos Municipal Court offers programs available to serve defendants from Municipal, Magistrate, District and Teen Courts. The current programs are:

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

## 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

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2021 Adopted Budget	% Variance FY2021 vs FY2020	FY2022 Projected Budget	% Variance FY2022 vs FY2021
<b>Expenditures by Fund:</b>							
General Fund	474,329	475,235	571,033	576,616	1%	595,398	3%
Bench Warrant Sub-Fund	18,300	24,692	29,611	30,016	1%	30,911	3%
	<u>492,629</u>	<u>499,927</u>	<u>600,644</u>	<u>606,632</u>	1%	<u>626,309</u>	3%
<b>Expenditures by Type:</b>							
Salaries	275,617	292,852	343,806	340,660	-1%	348,882	2%
Benefits	108,405	114,390	134,995	142,511	6%	150,262	5%
Professional / contractual services	90,198	75,102	93,904	93,904	0%	96,721	3%
Materials / supplies	10,085	8,981	18,727	18,727	0%	19,289	3%
Interfund charges	6,689	7,043	8,212	9,830	20%	10,125	3%
Debt / Fiscal Charges	1,633	1,559	1,000	1,000	0%	1,030	3%
	<u>492,629</u>	<u>499,927</u>	<u>600,644</u>	<u>606,632</u>	1%	<u>626,309</u>	3%
<b>FTE Summary:</b>							
Regular (full & part time)	5.00	5.30	5.80	5.80	0%	5.80	0%
Limited Term	0.50	0.00	0.00	0.00	N/A	0.00	N/A
	<u>5.50</u>	<u>5.30</u>	<u>5.80</u>	<u>5.80</u>	0%	<u>5.80</u>	0%

### Budget Overview

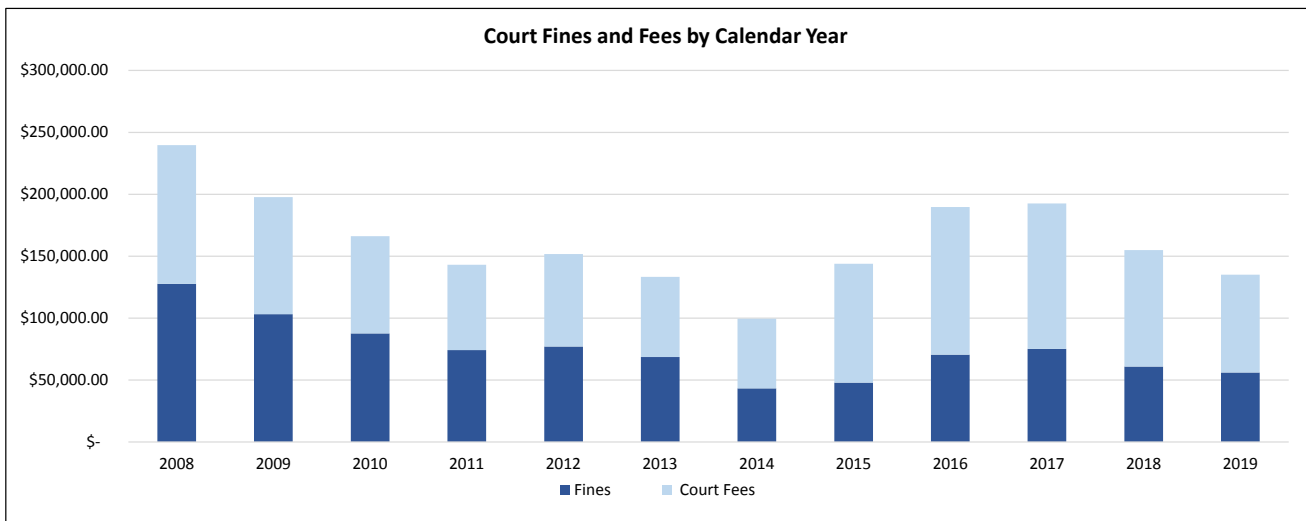
The Municipal Court goals and budget for FY2020 will continue to offer the community optimal customer service with fair, efficient and impartial resolution of all matters brought before the Municipal Court. In addition, the Court will continue to support the community with Teen Court, Probation and Pretrial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

## MUNICIPAL COURT

### Significant Accomplishments for FY2019

- The Los Alamos Municipal Court began the first phase of transitioning to a "paper-light" office. Not only does this endeavor limit the amount of paper, folders, and office supplies - it allows more efficient use of time and has streamlined processes for case entry, document entry and notes. The "paper-light" process will be completed in FY2020.
- The Los Alamos Teen Court received the Juvenile Adjudication Fund grant that funded a life skills class called "Grow Your Mind" that is held two times a week at the Los Alamos High School. This class focuses on emotional management, communication, anxiety, depression and is led by a licensed clinical therapist.
- Teen Court served 99 youth in our community by offering defensive driving classes, community service opportunities, Boys and Girls Circle, Grow Your Mind and drug and alcohol substance abuse evaluations. Youth that successfully completed the program had their charges dismissed.
- FY2019 saw the transition for Judge Kirk, after twenty-years of service as the Municipal Judge to Judge Allen. The transition went smoothly because of the highly trained and adaptive staff.
- For FY2019, 3,388 hours of community service was completed. Community service can be as a sanction in a sentence, for a reduced charge, or for a deferral. The community directly benefits from community service as this must be served with a non-profit, educational institution or for events in the community.

### Municipal Court Program - Fees Collected

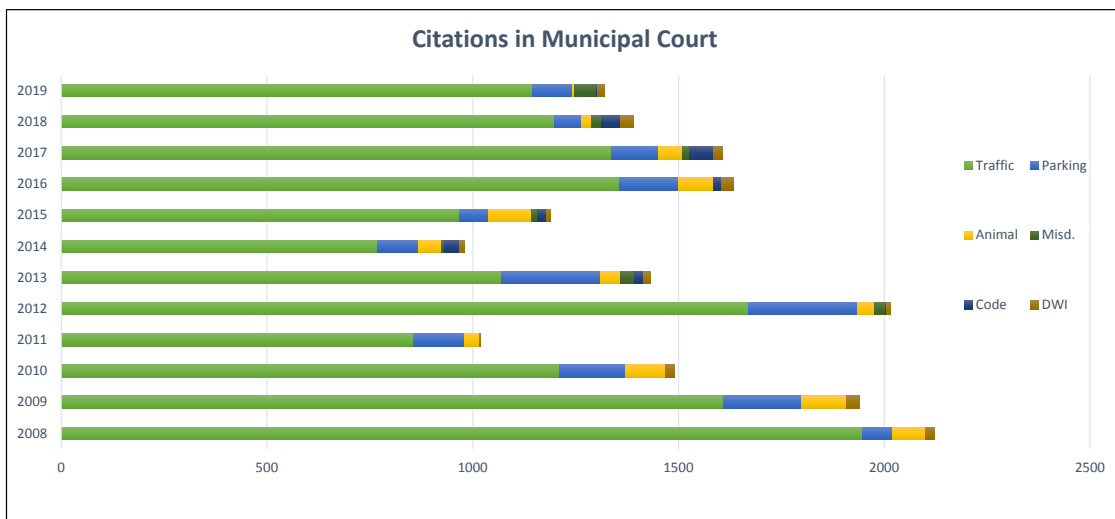
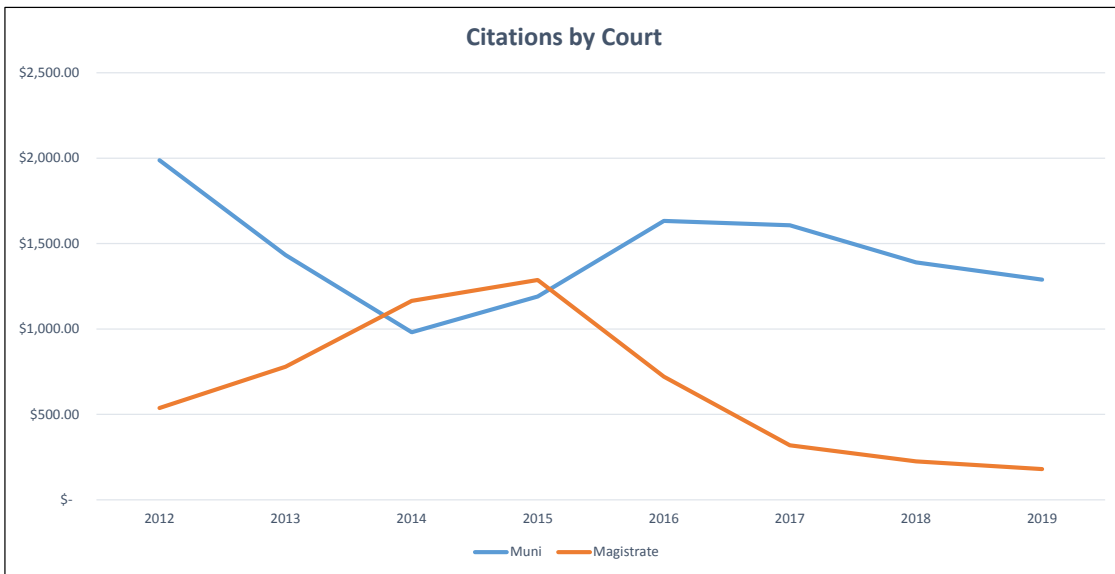
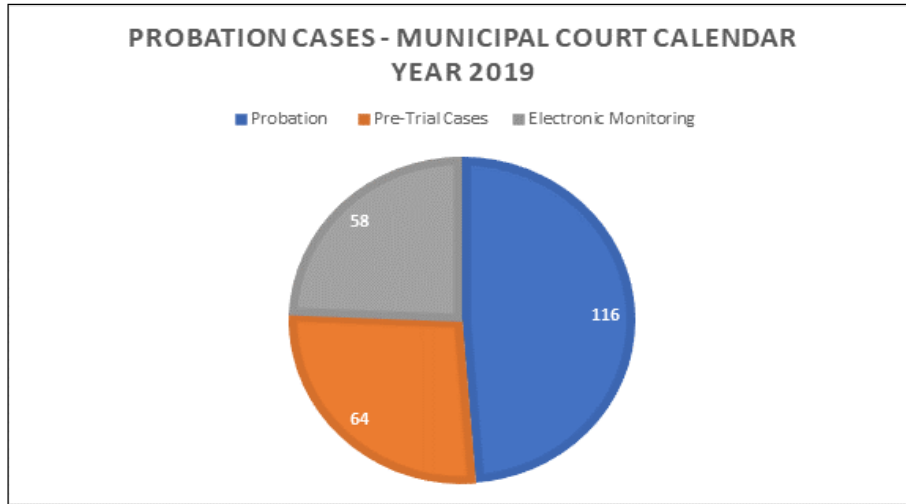


Teen Court

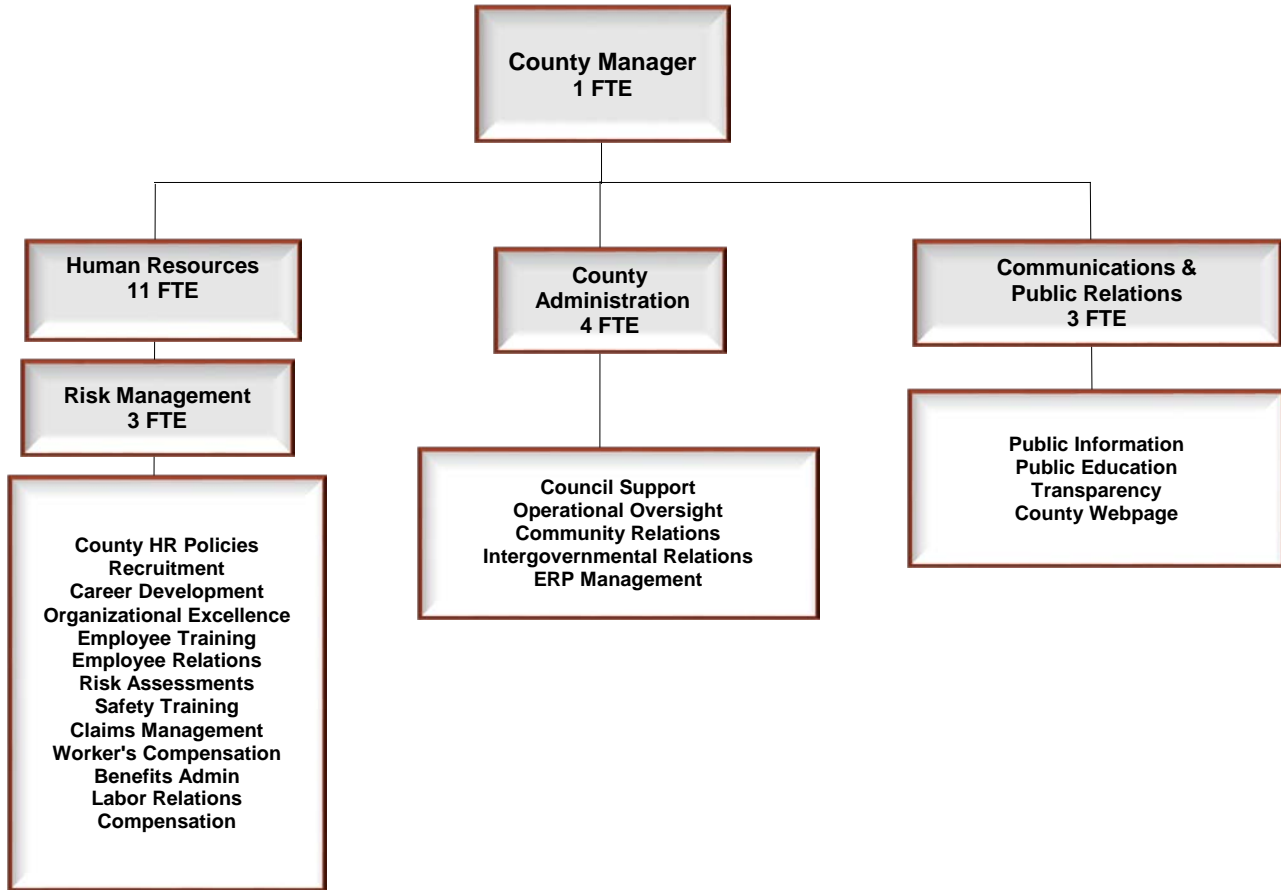


Field Trip

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.

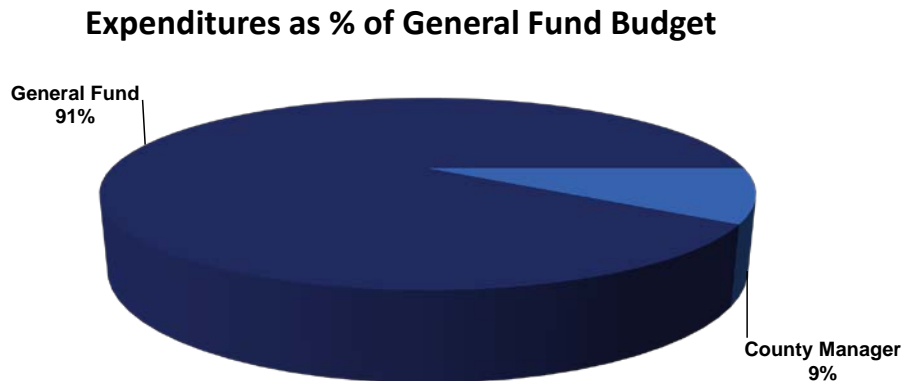
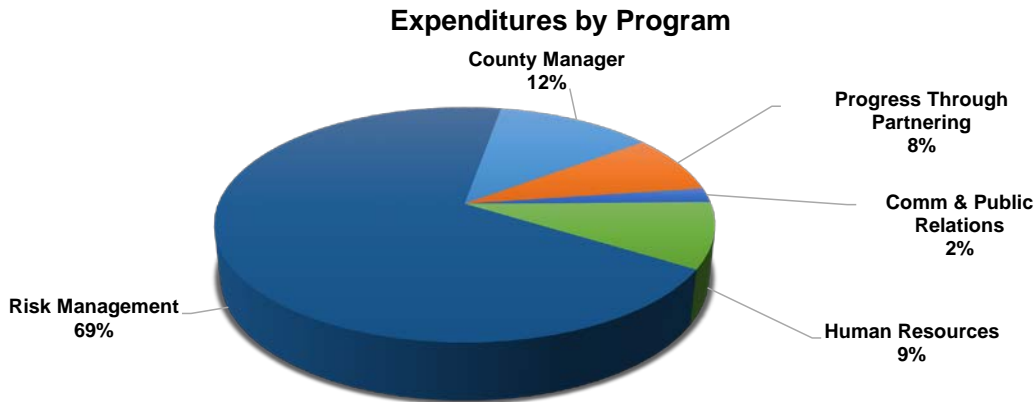
Administration manages the organization of County functions in response to the goals and policies adopted by Council in addition to serving as their main staff support.

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

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2021 Adopted Budget	% Variance FY2021 vs FY2020	FY2022 Projected Budget	% Variance FY2022 vs FY2021
<b>Expenditures by Program:</b>							
County Manager	870,176	1,017,712	1,309,226	2,345,986	79%	1,160,788	-51%
Progress Through Partnering	635,250	410,000	1,500,000	1,500,000	0%	1,545,000	3%
Economic Development	1,900,104	3,975,746	5,119,525	0	-100%	0	N/A
Lodgers Tax	180,841	211,070	372,031	0	-100%	0	N/A
Comm & Public Relations	358,426	383,914	429,038	438,933	2%	453,959	3%
Human Resources	1,273,867	1,290,046	1,551,346	1,675,078	8%	1,582,117	-6%
Risk Management	10,297,178	10,449,698	10,922,904	12,990,590	19%	13,820,735	6%
	<u>15,515,842</u>	<u>17,738,186</u>	<u>21,204,070</u>	<u>18,950,587</u>	-11%	<u>18,562,599</u>	-2%
<b>Expenditures by Fund:</b>							
General	3,821,850	5,084,148	7,112,885	5,959,997	-16%	4,741,864	-20%
Lodgers Tax	180,841	211,070	372,031	0	-100%	0	N/A
Economic Development	1,215,973	1,993,270	2,796,250	0	-100%	0	N/A
Risk Management	10,297,178	10,449,698	10,922,904	12,990,590	19%	13,820,735	6%
	<u>15,515,842</u>	<u>17,738,186</u>	<u>21,204,070</u>	<u>18,950,587</u>	-11%	<u>18,562,599</u>	-2%
<b>FTE Summary:</b>							
Regular (full & part time)	22.00	22.00	22.00	21.00	-5%	21.00	0%
Limited Term				1.00	100%		
	22.00	22.00	22.00	<u>22.00</u>	0%	<u>21.00</u>	-5%
<b>FTEs By Program:</b>							
County Manager	5.00	5.00	5.00	5.00	0%	5.00	0%
Economic Development	2.00	2.00	2.00	0.00	-100%	0.00	N/A
Comm & Public Relations	3.00	3.00	3.00	3.00	0%	3.00	0%
Human Resources	10.00	10.00	10.00	11.00	10%	10.00	-9%
Risk Management	2.00	2.00	2.00	3.00	50%	3.00	0%
	<u>22.00</u>	<u>22.00</u>	<u>22.00</u>	<u>22.00</u>	0%	<u>21.00</u>	-5%



## 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

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2021 Adopted Budget	% Variance FY2021 vs FY2020	FY2022 Projected Budget	% Variance FY2022 vs FY2021
<b>Expenditures by Program:</b>							
County Management	870,176	1,017,712	1,309,226	2,345,986	79%	1,160,788	-51%
Progress Through Partnering	635,250	410,000	1,500,000	1,500,000	0%	1,545,000	3%
	<u>1,505,426</u>	<u>1,427,712</u>	<u>2,809,226</u>	<u>3,845,986</u>	37%	<u>2,705,788</u>	-30%
<b>Expenditures by Type:</b>							
Salaries	563,658	690,989	737,529	776,369	5%	800,301	3%
Benefits	239,372	282,110	294,003	290,164	-1%	304,400	5%
Professional / contractual services	679,646	439,355	1,759,800	2,759,000	57%	1,580,020	-43%
Materials / supplies	3,727	4,446	7,047	7,047	0%	7,258	3%
Interfund charges	19,024	10,813	10,847	13,406	24%	13,809	3%
	<u>1,505,426</u>	<u>1,427,713</u>	<u>2,809,226</u>	<u>3,845,986</u>	37%	<u>2,705,788</u>	-30%
<b>FTE Summary:</b>							
Regular (full & part time)	5.00	5.00	5.00	5.00	0.00	5.00	0%

### 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 - FY2019

- Following the recommendation of the Tourism Implementation Task Force, the Los Alamos Visitor Center was moved to the Community Building
- MPNHP Visitor Center continued to be housed in County space at the Community Building.
- MPNHP hired Education Specialist, Valerie Glowinski.
- DOE, MPNHP and Lab hosted public tours of Pajarito site to coincide with Trinity Site tours and ScienceFest.
- Los Alamos Historical Society in partnership with LAC was awarded a National Park Service Heritage Partnership Program funding to begin implementation the Fuller Lodge Interpretive Plan.
- The Los Alamos Tourism Strategic Plan was awarded a National Planning Achievement Award for Economic Development Planning (Silver Award).



## 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. **Note: In FY2021, Council moved the Economic Development programs and employees from the County Manager's Office to the Community Development Department.**

### General Fund Budget

	FY2018	FY2019	FY2020	FY2021	%	FY2022	%
	Actual	Actual	Adopted Budget	Adopted Budget	Variance FY2021 vs FY2020	Projected Budget	Variance FY2022 vs FY2021
<b>Expenditures by Type:</b>							
Salaries	20,303	121,756	198,848		-100%		N/A
Benefits	0	36,778	65,427		-100%		N/A
Professional / contractual services	660,833	1,801,199	554,000		-100%		N/A
Materials / supplies	2,995	22,743	5,000		-100%		N/A
Econ Dev Housing & Improvements	0	0	1,500,000		-100%		N/A
	<u>684,131</u>	<u>1,982,476</u>	<u>2,323,275</u>	<u>0</u>	-100%	<u>0</u>	N/A
<b>FTE Summary:</b>							
Regular (full & part time)	2.00	2.00	2.00	<u>0.00</u>	0%	<u>0.00</u>	N/A

### Economic Development Fund Budget

	FY2018	FY2019	FY2020	FY2021	%	FY2022	%
	Actual	Actual	Adopted Budget	Adopted Budget	Variance FY2021 vs FY2020	Projected Budget	Variance FY2022 vs FY2021
<b>Expenditures by Type:</b>							
Economic Development Programs	483,401	590,786	0	0	N/A	0	N/A
Infrastructure and Housing	44,500	4,671	2,161,250	0	-100%	0	N/A
Downtown Redevelopment	135,897	13,174	135,000	0	-100%	0	N/A
Local Econ Dev Loans/Grants	325,030	0	100,000	0	-100%	0	N/A
Grants to LAPS	0	1,200,000	0	0	N/A	0	N/A
Housing Rehabilitation	227,145	104,039	250,000	0	-100%	0	N/A
Down Payment Assistance	0	80,600	150,000	0	-100%	0	N/A
	<u>1,215,973</u>	<u>1,993,270</u>	<u>2,796,250</u>	<u>0</u>	-100%	<u>0</u>	N/A

### Lodgers Tax Fund Budget

	FY2018	FY2019	FY2020	FY2021	%	FY2022	%
	Actual	Actual	Adopted Budget	Adopted Budget	Variance FY2021 vs FY2020	Projected Budget	Variance FY2022 vs FY2021
<b>Expenditures by Type:</b>							
Professional / contractual services	177,923	208,152	368,300	0	-100%	0	N/A
Interfund charges	2,918	2,918	3,731	0	-100%	0	N/A
	<u>180,841</u>	<u>211,070</u>	<u>372,031</u>	<u>0</u>	-100%	<u>0</u>	N/A

### 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 - 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

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2021 Adopted Budget	% Variance FY2021 vs FY2020	FY2022 Projected Budget	% Variance FY2022 vs FY2021
<b>Expenditures by Type:</b>							
Salaries	183,079	225,551	243,782	248,454	2%	255,953	3%
Benefits	60,001	89,622	79,930	85,153	7%	89,521	5%
Professional / contractual services	104,104	65,366	92,126	92,126	0%	94,889	3%
Materials / supplies	11,242	3,375	13,200	13,200	0%	13,596	3%
	<u>358,426</u>	<u>383,914</u>	<u>429,038</u>	<u>438,933</u>	2%	<u>453,959</u>	3%
<b>FTE Summary:</b>							
Regular (full & part time)	3.00	3.00	3.00	<u>3.00</u>	0%	<u>3.00</u>	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. This includes support for the Brand Action Plan and Business recruitment or retention, as well as Tourism initiatives, 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 - FY2019

- PRISM – Munis Launch – PIO was responsible for public outreach during the first six months of launch of new systems; coordinating messaging with various departments as questions arose or technical difficulties were encountered
- Manhattan Project National Historical Park – C&PR staff continued to support CMO requests for new materials and helped with design aspects of the new Visitor Center (former Cooperative Extension office); assisted with ribbon cutting and sharing out information about the move; Visual Information Specialists created informational displays for Fuller Lodge and worked on design of displays with Facilities; staff continued to support the CMO and the Tourism Plan Task Force on various projects and ideas related to wayfinding, signage, tourism or other initiatives
- Visitor Guide – This effort moved from a contracted service to in house creation; staff participated in early planning meetings and developed tasks and a timeline to print guide by May 2020
- Community Services transition – the “100 days” booklets were moved from C&PR to Community Services in June 2019; Visual Information Specialist worked on plan for transition for Fall 2019 and beyond for the transition to CS Staff
- Trails Maps, Kiosk updates for Trails – the VIS worked with Parks and Open Space to update and produce maps for this effort, as well as new maps for Family Friendly applications for trails;
- Summer Students – VIS worked with Chamber, Main Street to produce an on line (digital) site for students working at LANL Summer 2019; designed site, developed outreach materials for LANL to promote in May when sending out info to students
- Public information/outreach – Vacancy for a second VIS was filled with returning employee October 2018; significant efforts/time continued this FY on day to day activities within C&PR for the two VIS to process work orders that include graphic design, photo requests, posting to social media such as the County Facebook page, support for events, presentations or other materials needed, all to promote a positive image and quality of life for Los Alamos residents and visitors; PIO continued working with media and publishing various news releases on current events, policies, meetings and programs on behalf of CMO, Council and departments as needed; one VIS also studied/tested to become FAA certified to operate C&PR drone at events to capture quality of life footage or events
- Branding – C&PR staff continued to support this initiative by participation in the Discoveries Action Team and conducting public outreach about meetings; assisted Brand Contract Manager with consultant (the IDEA Group) on various initiatives; conducting internal and external training on use of the brand; updating and expanding Identity Style Guide; fielding requests for exceptions or other questions from employees; being the focal point for those wishing to use the logo; providing promotional ideas and support for continuing to educate community on the brand and logo.

## 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

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2021 Adopted Budget	% Variance FY2021 vs FY2020	FY2022 Projected Budget	% Variance FY2022 vs FY2021
<b>Expenditures by Program:</b>							
Human Resources	1,273,867	1,290,046	1,551,346	1,675,078	8%	1,582,117	-6%
Risk Management	10,297,178	10,449,698	10,922,904	12,990,590	19%	13,820,735	6%
	<u>11,571,045</u>	<u>11,739,744</u>	<u>12,474,250</u>	<u>14,665,668</u>	18%	<u>15,402,852</u>	5%
<b>Expenditures by Fund:</b>							
General	1,273,867	1,290,046	1,551,346	1,675,078	8%	1,582,117	-6%
Risk Management	10,297,178	10,449,698	10,922,904	12,990,590	19%	13,820,735	6%
	<u>11,571,045</u>	<u>11,739,744</u>	<u>12,474,250</u>	<u>14,665,668</u>	18%	<u>15,402,852</u>	5%
<b>Expenditures by Type:</b>							
Salaries	978,761	971,893	1,039,710	1,210,337	16%	1,146,675	-5%
Benefits	353,176	373,881	392,098	538,851	37%	511,130	-5%
Professional / contractual services	10,183,827	10,325,519	10,976,748	12,849,479	17%	13,645,098	6%
Materials / supplies	42,828	53,597	50,334	49,120	-2%	50,416	3%
Interfund charges	12,455	14,854	15,360	17,881	16%	49,533	177%
	<u>11,571,047</u>	<u>11,739,744</u>	<u>12,474,250</u>	<u>14,665,668</u>	18%	<u>15,402,852</u>	5%
<b>FTE Summary:</b>							
Regular (full & part time)	12.00	12.00	12.00	13.00	8%	13.00	0%
Limited Term	0.00	0.00	0.00	1.00		0.00	
	<u>12.00</u>	<u>12.00</u>	<u>12.00</u>	<u>14.00</u>	17%	<u>13.00</u>	
<b>FTEs By Program:</b>							
Human Resources	10.00	10.00	10.00	11.00	10%	10.00	-9%
Risk Management	2.00	2.00	2.00	3.00	50%	3.00	0%
	<u>12.00</u>	<u>12.00</u>	<u>12.00</u>	<u>14.00</u>	17%	<u>13.00</u>	-7%

### 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.

The County is proposing to conduct an employee survey in FY21. It has been ten years since the last market study and we believe it is important to check in with our employees to see how the County is doing as an employer and if there are any areas that need to be relooked at for potential change. During the budget hearing there is an option request that would allow the County to conduct an employee survey in this next cycle.

## 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.

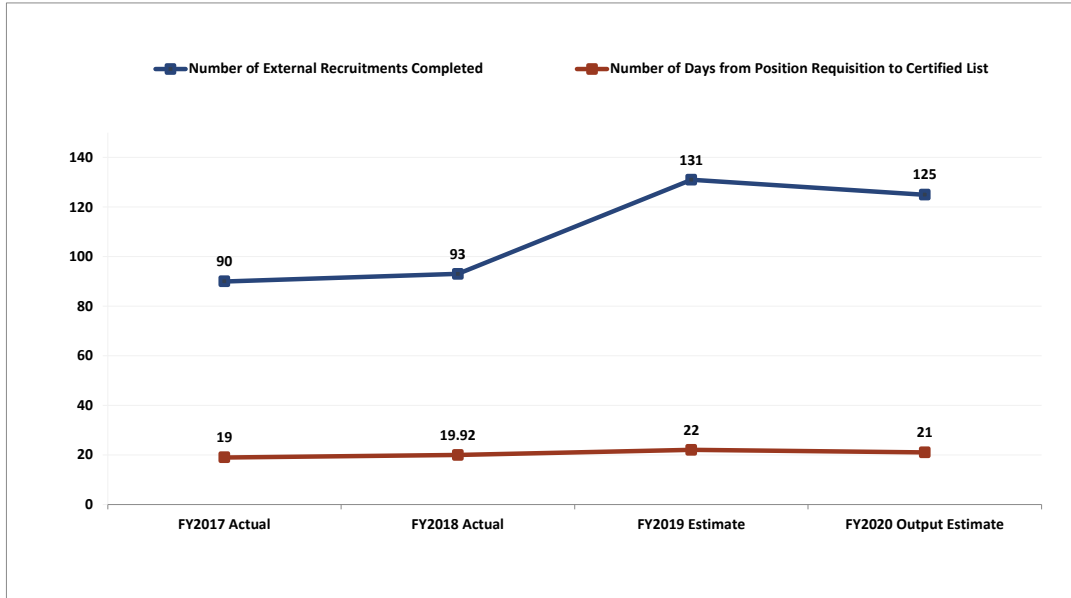
### Significant Accomplishments - FY2019

- 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 and training of executive.
- Completed negotiations with AFL-CIO Local 14.
- Completed 164 recruitments for the County.
- Handled 58 employee relations issues.
- Conducted the Utility Manager recruitment for appointment.
- 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 eighth LAC Academy.
- Revise the curriculum for LAC Academy to include formal course evaluation and assessment.
- Published the Dental, Vision and Long Term Disability RFP's and secured contracts for each of them.
- Published the Pension Services RFP and Contracted with a new Investment Advisor.
- Worked with all departments to finalize the review and update of all County Job Descriptions.
- Filled the Assistant HR Manager position.
- Filed Affordable Care Act report per legislation.
- The Risk staff participated in and responded to PHMSA and FTA audits.

### Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2018 Actual	FY2019 Actual	FY2020 Estimate	FY2021 Estimate	FY2022 Estimate	BLS 2018 Turnover Stats	Average Time to fill Stats
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Number of Working Days from Position Requisition to Certified List.	19.92	N/A	N/A	N/A	N/A	N/A	N/A
			Number of Days from Position Requisition to Acceptance of Offer (Time to Fill)	N/A	68	65	60	55	N/A	42 days
			Turnover Rate (excluding retirements, deaths, probationary and part timers) For All Positions.	6.9%	9.4%	9.0%	8.5%	8.0%	20.3%	N/A

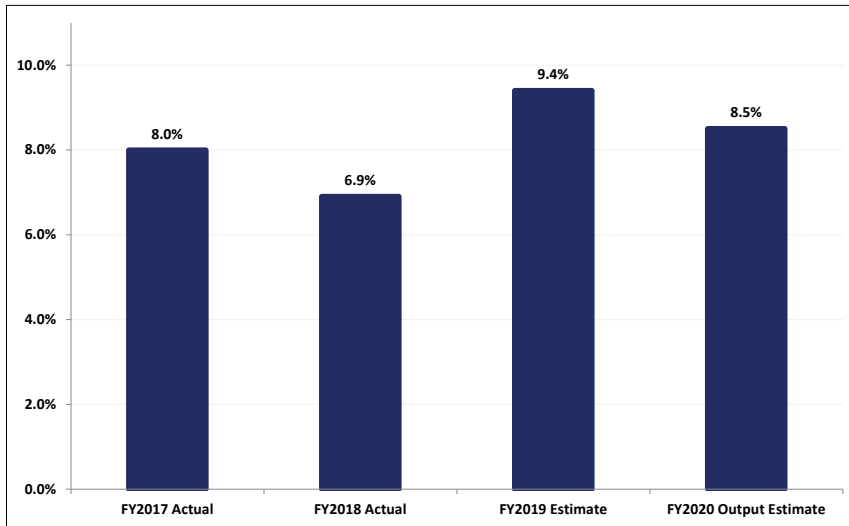
### Cycle Time For Completing External Recruitments



#### Performance Measures Narrative and Analysis - Recruitment

During FY2019, there was a slight increase in recruitments. The County has experienced a higher level of vacancies which has resulted in the increase in recruitments and we anticipate this to continue with potential retirements. In addition, since the PRISM implementation staff is no longer able to track the number of working days from Position Requisition received to when applications are qualified. So staff had to modify how it does the calculation to time to fill which accounts for the discrepancy between numbers in FY2018 actual and FY2019 actual. The national Average 2018 Time to Fill stats are 42 days. The County numbers were impacted by delays in offers from recruitment lists and several positions that needed to be readvertised.

### Los Alamos Turnover Rate



#### Performance Measures Narrative and Analysis - Turnover Rate

There was an increase in County employee turnover this period. There were 61 individuals who left the County during the FY2019 budget year which reflect as follows: (14) for other opportunities; (2) moved, (4) stated personal reasons, (2) end of Limited Term Assignment, (1) because of pay, (1) medical reasons, (9) were involuntary and (28) did not disclose the reason. The County has rehired 5 individuals who left in FY2019. To date for FY2020, we are already at 4.2% turnover rate.

## 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 - FY2019

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	FY2018 Actual	FY2019 Actual	FY2020 Estimate	FY2021 Estimate	FY2022 Estimate
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Average Number of Work Days Lost per Workers' Compensation Claim.	8	4	3	3	3

### Performance Measures Narrative and Analysis

In FY2018, 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. We saw another reduction in lost workdays in FY19 resulting in a further reduction of lost workdays per claim to 4, a 50% decrease from FY18. We expect our risk control factors to continue to reduce this number for FY2020, bringing this number back to normal variance.

### External Benchmarking

Using the New Mexico Worker's Compensation Administration (WCA) 2019 Annual Report, pp. 18-37.

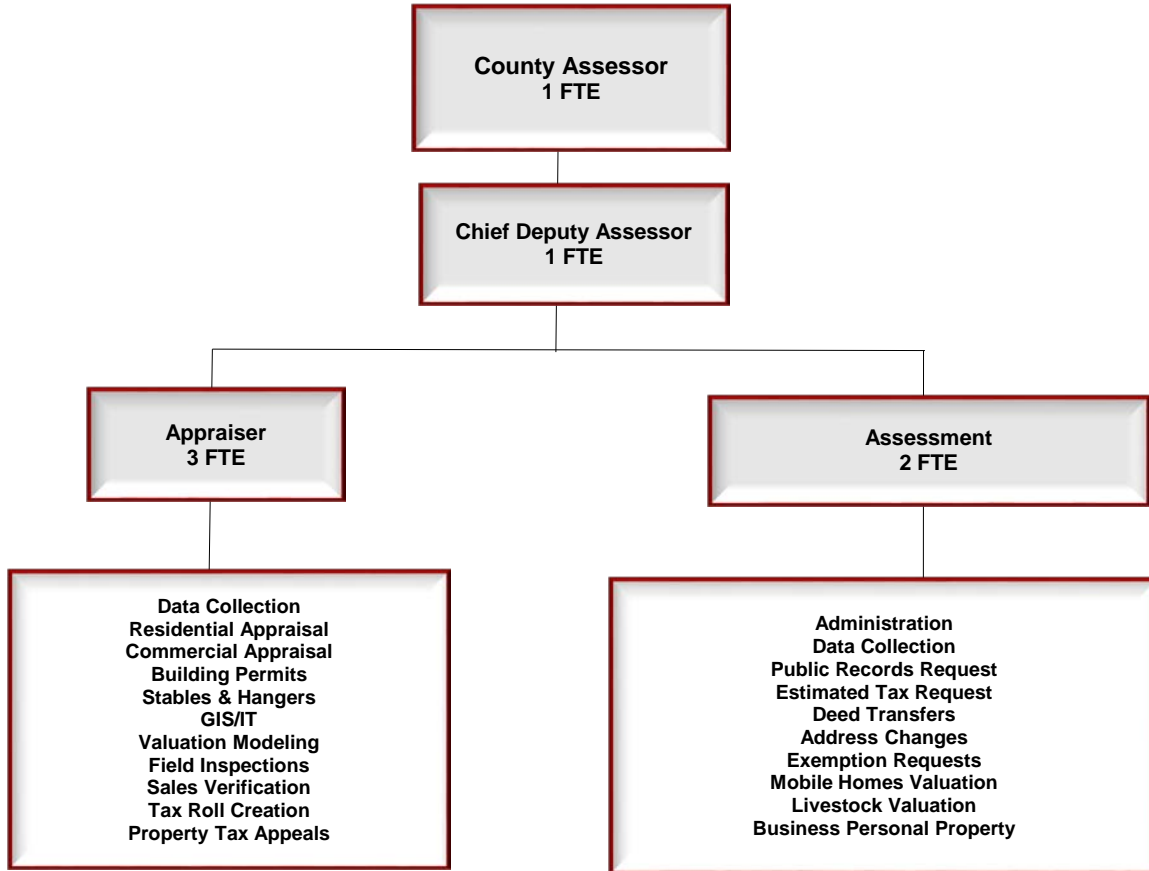
1. 2012-18 State Indemnity Claims Per 100 FTE: 5.9/FTE
2. 2012-18 LAC (all employers) Indemnity Claims Per 100 FTE: 5.3/FTE

## FY2021 Budget Options Adopted - County Manager

CMO Rank	Item #	Division	Amount	Short Description	Detailed Notes	Recurring/One-Time	Fund
A	-1	CMO	\$ 1,000,000	COVID-19 Emergency Response	COVID-19 Emergency Response for social services and other community support (changed from CSD to CMO)	One-Time	General Fund
A	1	HR	\$ 200,211	Implementation of Market Study Salary Adjustments	Implementation of Market Study Salary Adjustments	Recurring	General Fund
A	1	HR	\$ 96,633	Implementation of Market Study Salary Adjustments	Implementation of Market Study Salary Adjustments	Recurring	Non General Funds
	2	HR	\$ 101,231	Implementation of Prevailing Wage	Implementation of Prevailing Wage	Recurring	General Fund
	2	HR	\$ 83,929	Implementation of Prevailing Wage	Implementation of Prevailing Wage	Recurring	Non General Funds
A	13	CIP	\$ 2,000,000	WAC Building	Improvements to WAC Building to allow Manhattan National Park to use the building for program space, visitor center and for 3 to 4 dorm rooms.	One-Time	CIP
A	14	HR	\$ 17,000	Employee Survey	The suggestion was made by County Council that HR conduct another employee survey. The last survey was completed in 2010. Occurs every 2 years	Recurring	General Fund
A	15	HR	\$ 59,971	Double fill of HR Manager	Anticipate retirement of HR Manager. Double fill the position and potential cross train for 5 months total. Includes labor and benefits.	One-Time	General Fund
B	26	CMO	\$ 225,000	Wayfinding-Phase II	Phase II of the Wayfinding Plan	One-Time	General Fund
B	28	HR	\$ 87,316	HR Tech - Limited Term	Outstanding projects to be done and ability to do some cross training within department for succession planning, need a limited term for up to 18 months to assist. Includes salary and benefits.	One-Time	General Fund
C	46	HR-Risk	\$ 89,052	Additional FTE	Additional FTE (Risk Safety Specialist) is needed to help handle the workload within Risk area. Assistance with conducting trainings, safety inspections and administrative duties is needed. Currently two employees are assigned to handle the entire County employee population for safety concerns, safety trainings, workers compensation, administrative duties and all citizen tort claims. The Risk area was previously comprised of three FTE. The workload has become to much to handle with the current staffing level. Includes salary and benefits.	Recurring	Risk Other



# COUNTY ASSESSOR



# COUNTY ASSESSOR

## Description

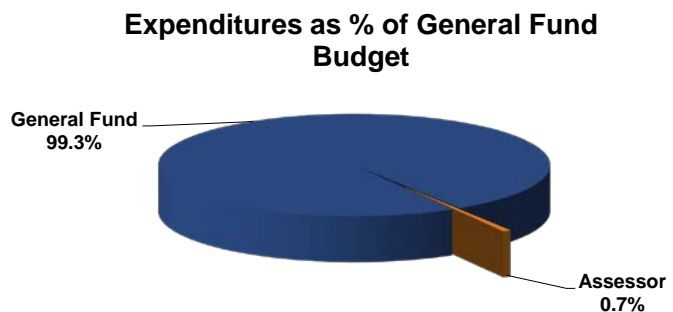
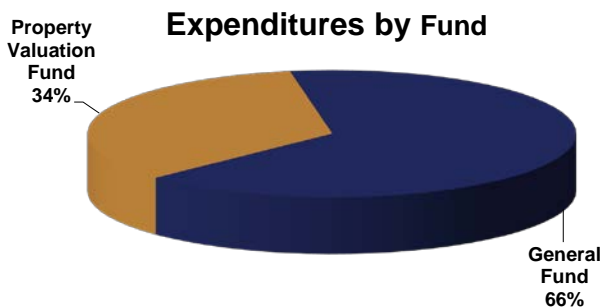
The County Assessor's Office is responsible for the implementation of the New Mexico Property Tax Code regarding the determination of value and classification of all real property and certain personal property located within the County. The Office maintains property records, reviews the various property 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**

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2021 Adopted Budget	% Variance FY2021 vs FY2020	FY2022 Projected Budget	% Variance FY2022 vs FY2021
<b>Expenditures by Fund:</b>							
General Fund	405,752	416,237	498,742	441,289	-12%	458,832	4%
Property Tax Valuation Fund	182,232	217,552	235,860	231,685	-2%	240,256	4%
	<u>587,984</u>	<u>633,789</u>	<u>734,602</u>	<u>672,974</u>	-8%	<u>699,088</u>	4%
<b>FTE Summary:</b>							
Regular (full & part time)	7.00	7.00	7.00	7.00	0.00	7.00	0.00

**General Fund Budget**

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2021 Adopted Budget	% Variance FY2021 vs FY2020	FY2022 Projected Budget	% Variance FY2022 vs FY2021
<b>Expenditures by Type:</b>							
Salaries	281,531	289,075	334,049	288,060	-14%	296,350	3%
Benefits	109,302	112,057	143,455	134,199	-6%	142,880	6%
Professional / contractual services	9,570	7,057	11,500	11,500	0%	11,845	3%
Materials / supplies	1,085	1,815	1,000	1,000	0%	1,030	3%
Interfund charges	4,264	6,232	8,738	6,530	-25%	6,727	3%
	<u>405,752</u>	<u>416,237</u>	<u>498,742</u>	<u>441,289</u>	-12%	<u>458,832</u>	4%

**Property Tax Valuation Fund Budget**

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2021 Adopted Budget	% Variance FY2021 vs FY2020	FY2022 Projected Budget	% Variance FY2022 vs FY2021
<b>Expenditures by Type:</b>							
Salaries	89,067	85,115	97,565	106,239	9%	110,304	4%
Benefits	40,975	50,318	48,170	35,980	-25%	38,021	6%
Professional / contractual services	32,436	45,083	52,450	52,336	0%	53,686	3%
Materials / supplies	15,489	16,684	30,600	30,600	0%	31,518	3%
Interfund charges	4,264	6,233	7,075	6,530	-8%	6,727	3%
Capital Outlay	0	14,119	0	0	0%	0	N/A
	<u>182,232</u>	<u>217,552</u>	<u>235,860</u>	<u>231,685</u>	-2%	<u>240,256</u>	4%

**Budget Overview**

The FY2021 Adopted Budget will ensure 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 Certificates. 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.

**Budget Overview (continued)**

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. In FY2019 no corrective action was required as all areas were found to be 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 - FY2019

- Exceeded the national standards for the sales ratio study.
- Physically inspected 1,829 parcels as part of our 5 year inspection plan, which accounted for \$682,030 of omitted value.
- Inspected 830 building permit improvements totaling \$3,687,180 of new value.
- Recorded 1,084 ownership changes resulting from property transfers, including mobile homes, stable, and hanger transfers.
- Office restructure to better suit the needs of the Assessor's office and the public, resulting in a more effective and efficient operation.
- Implemented Eagle Web customer portal allowing public access to current assessment data
- Successfully completed and defended all property protests and appeals.
- Expanded public outreach to include community sponsored events while continuing public relations through presentations to local organizations, radio interviews and advertising.
- Staff involvement in statewide effort to provide educational opportunities and solutions for assessment uniformity. The Chief Deputy Assessor has been selected to lead the NM Tyler User Group while the Sr. Assessment Specialist was recently appointed as Vice President of the NM Chapter of the IAAO.

**Performance Measures**

Priority	Strategic Focus Area	Goal	IAAO Performance Measures	IAAO Performance Standards	FY2018 Assessor Actual	FY2019 Assessor Actual	Annual Output Estimate
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Mean	90% - 110%	98.62%	97.84%	90% - 110%
			Median	90% - 110%	97.48%	97.77%	90% - 110%
			Weighted Mean	90% - 110%	98.00%	96.53%	90% - 110%
			Standard Deviation	< 15%	9.79%	8.79%	< 15%
			Coefficient of Dispersion	< 15%	7.41%	7.13%	< 15%
			Coefficient of Variance	< 15%	9.93%	8.98%	< 15%
			Price Related Differential	98% - 103%	100.64%	101.36%	98% - 103%

**Performance Measures Narrative and Analysis**

The NM Property Tax Division annually evaluates the Los Alamos County Assessor's Office to ensure they are 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 performs exceptionally well and adheres to the NM Property Tax Code, its regulations, orders and instructions from the Taxation and Revenue Department. The International Association of Assessing Officers (IAAO) has implemented a set of statistical performance measures categorized into the following two groups to ensure fair and equitable assessments.

**Level of Assessment**

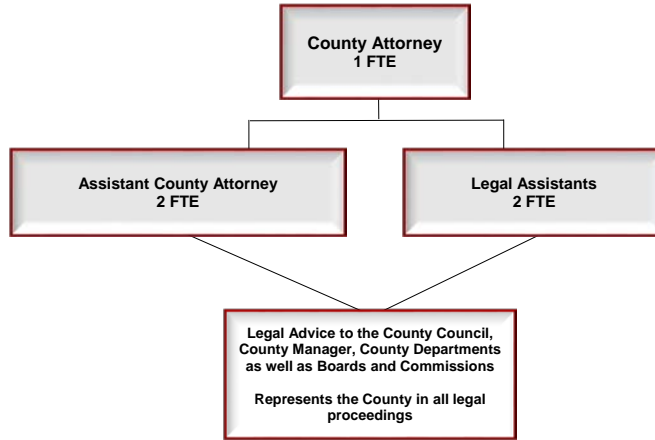
These statistical measures consist of the Mean, Median and Weighted Mean. These numbers reflect how high or low the assessor's values are relative to the market sales price. Example: A home that sold for \$100,000 that the Assessor had valued at \$98,000, would indicate a sales ratio of 98%.

**Assessment Uniformity**

These statistical measures consist of the Standard Deviation, Coefficients of Dispersion and Variance and the Price Related Differential. These numbers reflect how uniform the Assessor's values are and are a good indication of equitable assessments across all property types.

Utilizing these statistical measures, Assessor's staff is able to continuously analyze the market through a sales ratio study and maintain valuation models to provide the taxpayers of Los Alamos County with the most fair and equitable assessments possible. The IAAO performance measures and standards are illustrated above as well as the actual statistical data for the Los Alamos County Assessor's office.

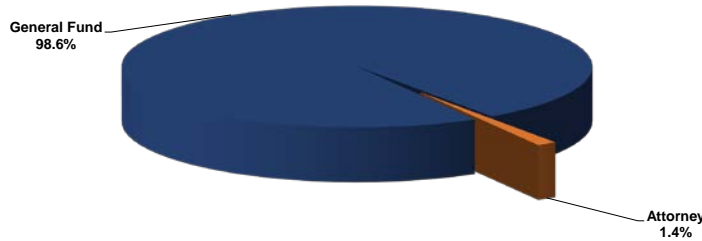
**COUNTY ATTORNEY**



**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**

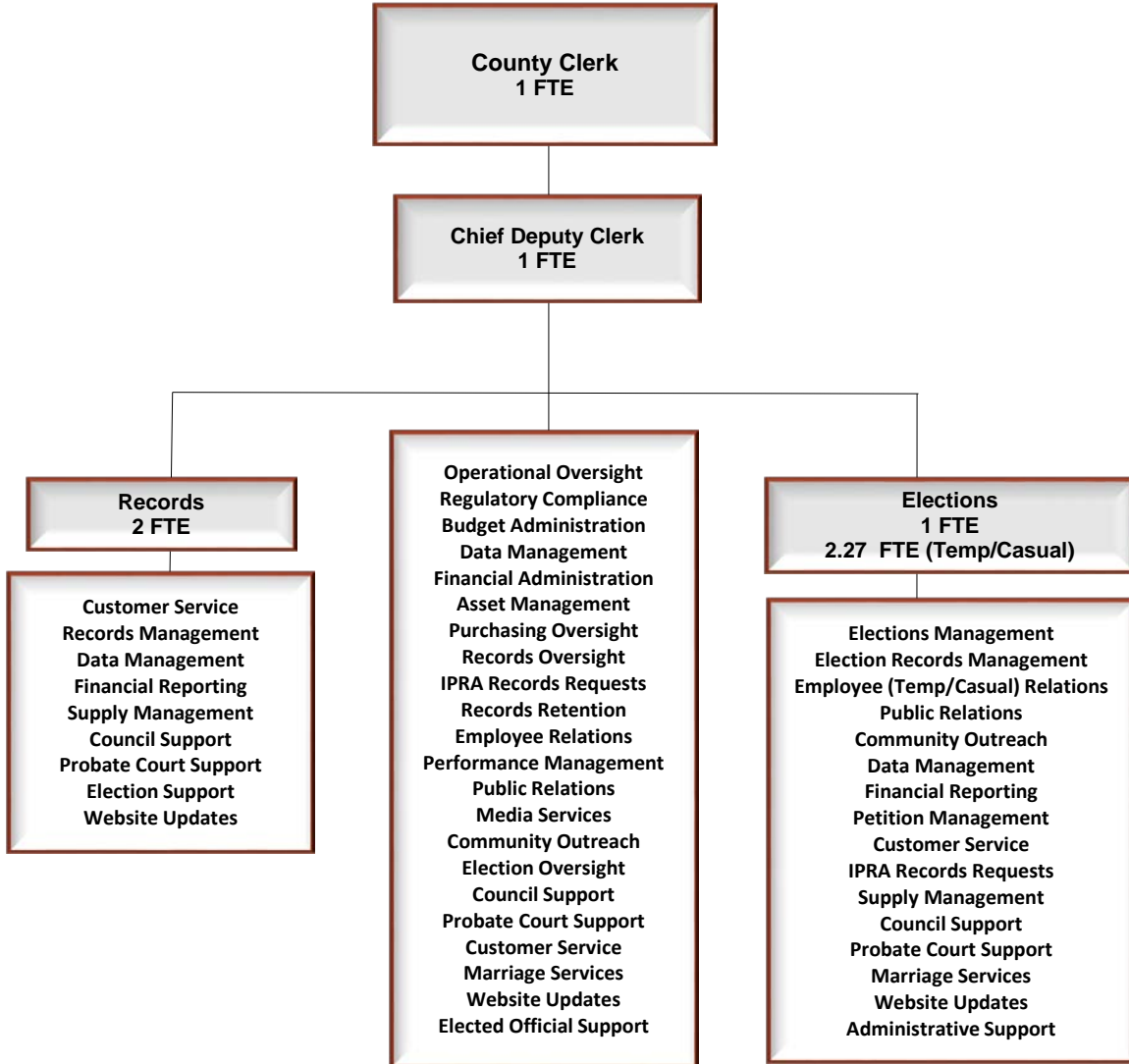
	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2021 Adopted Budget	% Variance FY2021 vs FY2020	FY2022 Projected Budget	Variance FY2022vs FY2021
<b>Expenditures by Type:</b>							
Salaries	427,528	458,078	485,988	525,171	8%	540,822	3%
Benefits	141,326	149,796	168,032	181,867	8%	190,210	5%
Professional / contractual services	59,405	58,384	68,368	168,368	146%	70,419	-58%
Materials / supplies	11,007	9,213	16,236	16,236	0%	16,723	3%
Interfund charges	5,748	4,735	5,429	6,589	21%	6,787	3%
	<u>645,014</u>	<u>680,206</u>	<u>744,053</u>	<u>898,231</u>	21%	<u>824,961</u>	-8%
<b>FTE Summary:</b>							
Regular (full & part time)	5.00	5.00	5.00	<u>5.00</u>	0.00	<u>5.00</u>	0.00

## FY2021 Budget Options Adopted - Attorney

CMO Rank	Item #	Amount	Short Description	Detailed Notes	Recurring/ One-Time	Fund
A	12	\$ 100,000	EPA Contracted Attorney	Outside counsel for potential litigation against the EPA	One-Time	General Fund



# 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 93,000 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 Fraud Sleuth, in which emails are sent to subscribers, notifying them if anything is recorded under their name. To date, there are 628 registered subscribers; an increase of 19% since March 2019.

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.

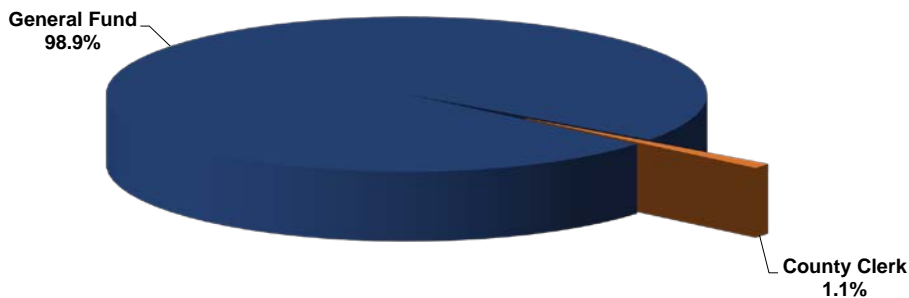
The County Clerk works closely with the Secretary of State to conduct all federal, state, county, and local elections, in compliance with federal, state and local charter, with major tasks consisting of the overall administration of absentee voting, voting machines and systems, election workers, publications 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, secure, 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 of Los Alamos County.

**Expenditures as % of General Fund Budget**



## COUNTY CLERK

### Budget Summary

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2021 Adopted Budget	% Variance FY2021 vs FY2020	FY2022 Projected Budget	% Variance FY2022 vs FY2021
<b>Expenditures by Fund:</b>							
General Fund	529,379	557,178	636,838	703,050	10%	696,578	-1%
Recording Equip. Fund	15,128	9,581	26,700	26,700	0%	27,442	3%
	<u>544,507</u>	<u>566,759</u>	<u>663,538</u>	<u>729,750</u>	10%	<u>724,020</u>	-1%
<b>Expenditures by Type:</b>							
Salaries	340,186	352,866	408,587	458,843	12%	445,269	-3%
Benefits	131,021	131,168	134,692	155,882	16%	150,033	-4%
Professional / contractual services	49,698	51,867	66,700	67,700	1%	68,642	1%
Materials / supplies	18,920	25,592	27,240	30,240	11%	28,057	-7%
Interfund charges	4,031	4,592	4,519	9,285	105%	9,565	3%
Capital outlay	0	0	21,000	7,000	-67%	21,630	209%
Fiscal charges	651	674	800	800	0%	824	3%
	<u>544,507</u>	<u>566,759</u>	<u>663,538</u>	<u>729,750</u>	10%	<u>724,020</u>	-1%
<b>FTE Summary:</b>							
Regular (full & part time)	5.00	5.00	5.00	5.00	0%	5.00	0%
Casual, Student, & Temp.	2.16	1.77	2.27	2.27	0%	2.27	0%
	<u>7.16</u>	<u>6.77</u>	<u>7.27</u>	<u>7.27</u>	0%	<u>7.27</u>	0%

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

### Budget Overview

In FY2021, 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 November 2020 Presidential General Election. Salaries show a decrease attributed to a slight reduction in temp/causal wages, with only one (1) election scheduled in FY2021 and a decrease related to one-time salary adjustments given in FY2020. There is an increase in Benefits, due to overall increases in coverage costs. Professional and Contractual Services show an increase attributed to the inclusion of additional funding for marketing and outreach services related to the November 2020 Presidential General Election. There is an increase in Materials and Supplies, as a result of a reallocation of capital outlay funds to this category. Interfund Charges show an increase related to the transfer back of a vehicle to the department. There are no major capital outlay purchases planned for the General Fund, attributing to the decrease in Capital Outlay costs. During FY2021, 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 FY2021 budget includes continued plans to expand outreach programs, educating the public in all of the major focus areas of the office, and the November 2020 Presidential General Election. 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 decreased by \$32,592 or 38%, from FY2018 to FY2019, which is attributed to bulk recording in FY2018.



Voter Registration at Bandelier Naturalization Ceremony (July 2018)



Voter Registration & Info Booth at the County Fair (August 2018)

## 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 a 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. Works closely with the Secretary of State to conduct and administer all state and local elections, with major tasks consisting of overall administration of absentee, early and election day voting, machines and systems, election workers, 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, and liquor licenses, posting public hearing info 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 County Clerk & staff perform general administrative support services, such as serving as notary public, providing attestations, and administering oaths.



*National Voter Registration Day at LAC Municipal Bldg (Sept 2019)*



*Voter Outreach at Trick-or-Treat on Main Street (Oct 2018)*

### Significant Accomplishments - FY2019

- Throughout FY2019, 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 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 May 2019, Clerk Maestas initiated "Network with the Clerk", a civic engagement program where citizens could have a conversation with the County Clerk about the future of elections in the community.
- In addition to the yearly Naturalization Ceremony, Summer 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 and outreach at the Farmers Market, Senior Centers, LAHS, UNM-LA, local senior centers, and candidate forums.
- In FY2019, the Clerk's Office collaborated with Atomic City Transit to promote the "Ride to Vote" initiative for the November 2018 General Election. Los Alamos had a 73% voter turnout for the November 2018 General Election. This was the highest in the state, with 10,340 voters casting a ballots, of which 7,267 cast during early voting and absentee by mail. The 2018-2019 Election Cycle saw the addition of Election Day Voter Convenience Centers (VCC) at Betty Ehart Senior Center and UNM-Los Alamos.
- Over 12,500 voter registration transactions have been processed since FY2016, when the NM Secretary of State implemented online voter registration. In FY2019, the Clerk's Office conducted several Voter Registration Agent (VRA) Trainings in the community. The newly appointed Board of Registration met in February 2019, to review and confirm the list of inactive voters that met the criteria to be purged.
- In FY2019, staff worked to implement the many election related changes resulting from the passage of House Bill 407 (HB 407). The NM Secretary of State and NM County Clerk's held numerous meetings and training sessions to address the implementation of HB 407, in preparation of the first ever November 2019 Regular Local Election. Locally, the County Council took action on three (3) election related resolutions amending current polling places, adjusting precinct boundaries, and designating polling places for the 2020-2011 election cycle.



*Election Worker Training for the Nov. 2018 General Election (Oct. 2018)*

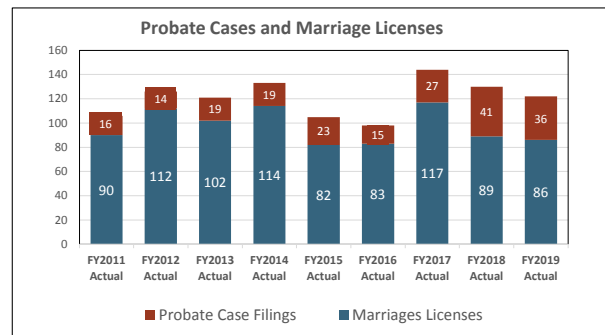
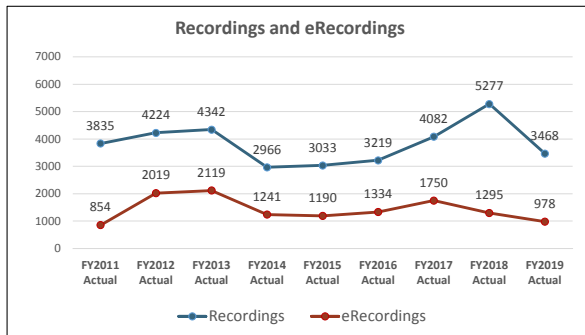


*Voters at the Municipal Bldg. on Election Day (Nov. 2019)*

## COUNTY CLERK

### Performance Measures

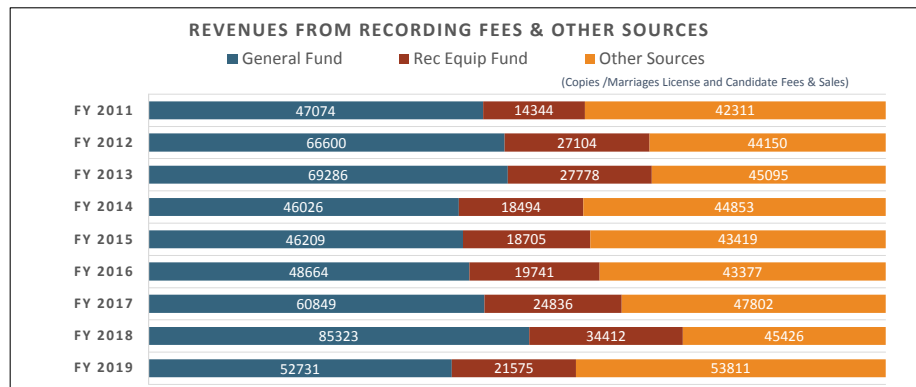
Priority	Strategic Focus Area	Goal	Performance Measures	FY2018 Actual	FY2019 Actual	FY2020 Output Estimate	FY2021 Output Estimate
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Recordings	5,277	4,100	4,200	4,200
			eRecordings	1,295	1,100	1,200	1,300
			Marriages Licenses	89	90	100	95
			Probate Case Filings	41	45	50	40
			Council Meetings	41	38	38	40
			Elections Held	1	1	2	1
			Voter Registration Transactions	2,634	4,150	4,500	3,500
			Voters Processed	3,671	10,340	7,500	11,000
			Outreach Events	24	30	40	45



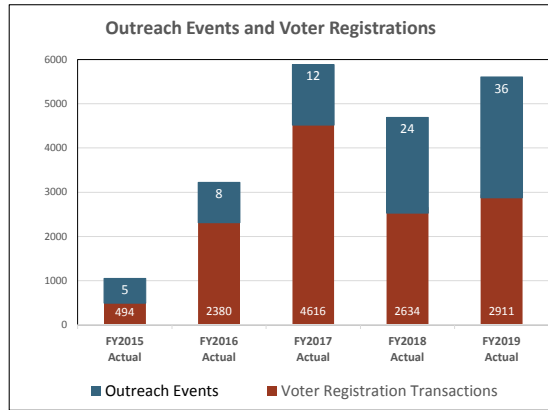
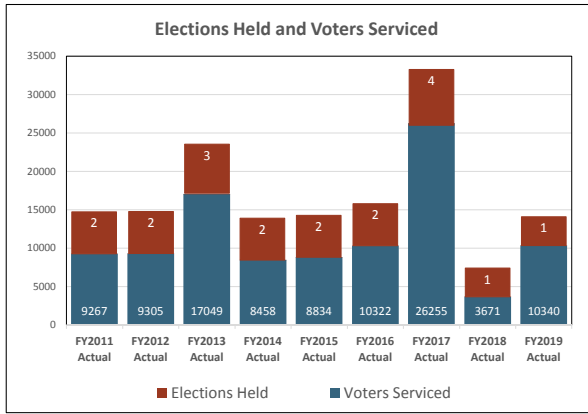
2019 Board of Registration review list of voters (Feb. 2019)



Election Worker Recruitment & Outreach at UNM-LA Job Fair (April 2019)







**Performance Measures Narrative and Analysis**

Since 2001, the office has recorded 93,192 documents. A total of 8,277 marriage licenses have been issued since 1949. In addition, 979 Probate cases have been filed since 1950. Since 1959, there have been 123 elections held. Currently, there are 14,698 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.

**Voter Outreach at LAHS Senior JumpStart event (April 2019)**



**Outreach at PEEC Earth Day Festival**



**Outreach at LAC Movies in the Park (June 2019)**

**Outreach at LAC Movies in the Park (June 2019)**



### FY2021 Budget Options Adopted - Clerk

CMO Rank	Item #	Dept	Amount	Short Description	Detailed Notes	Recurring/One-Time	Fund
A	16	County Clerk	\$ 39,321	Retirement Double Fill	Five months of double fill due to Election Manager retirement. Projected to be off the books by Nov 2020. Includes labor and benefits.	One-Time	General Fund

# PROBATE COURT

## Description

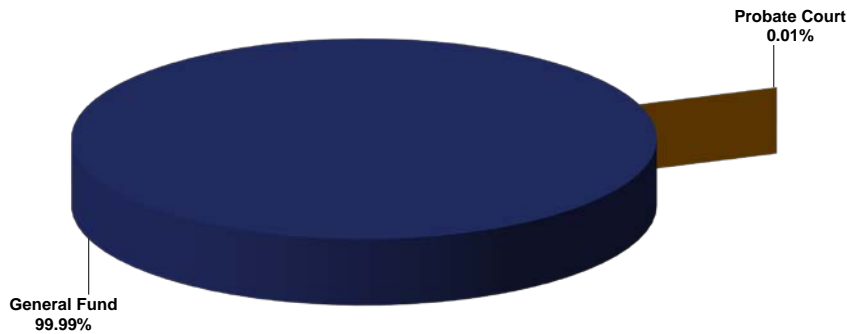
Probate is the judicial process for transferring the property of a person who has died (called a decedent). The property is transferred according to either (1) the decedent's Will or (2) if the decedent died without a Will, according to New Mexico's laws of intestate succession. The Probate Court appoints 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**

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2021 Adopted Budget	% Variance FY2021 vs FY2020	FY2022 Projected Budget	% Variance FY2022 vs FY2021
<b>Expenditures by Type:</b>							
Salaries	4,175	4,031	4,031	4,031	0%	4,031	0%
Benefits	412	362	801	813	1%	813	0%
Professional / contractual services	0	108	900	900	0%	929	3%
Materials / supplies	0	39	134	134	0%	138	3%
Interfund charges	0	0	40	47	18%	49	4%
	<u>4,587</u>	<u>4,540</u>	<u>5,906</u>	<u>5,925</u>	0%	<u>5,960</u>	1%
<b>FTE Summary:</b>							
Regular (full & part time)	1.00	1.00	1.00	<u>1.00</u>	0.00	<u>1.00</u>	0%

**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.

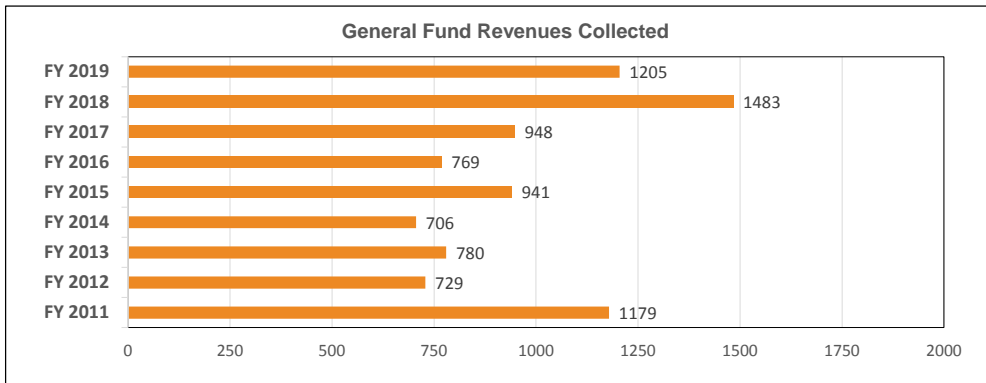
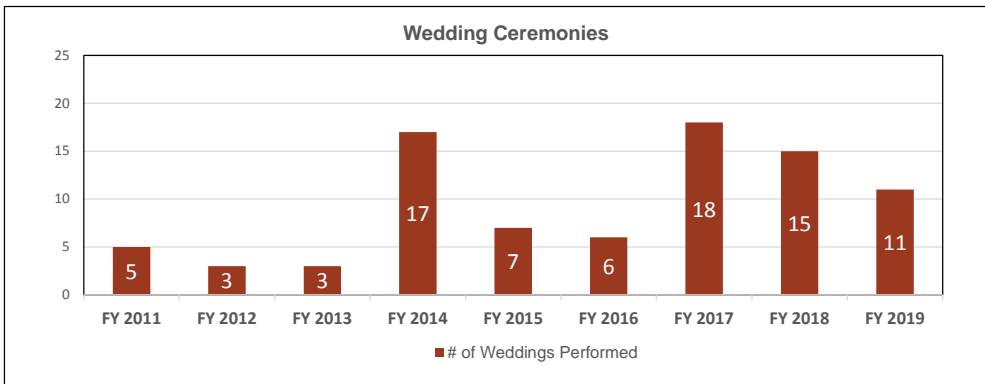
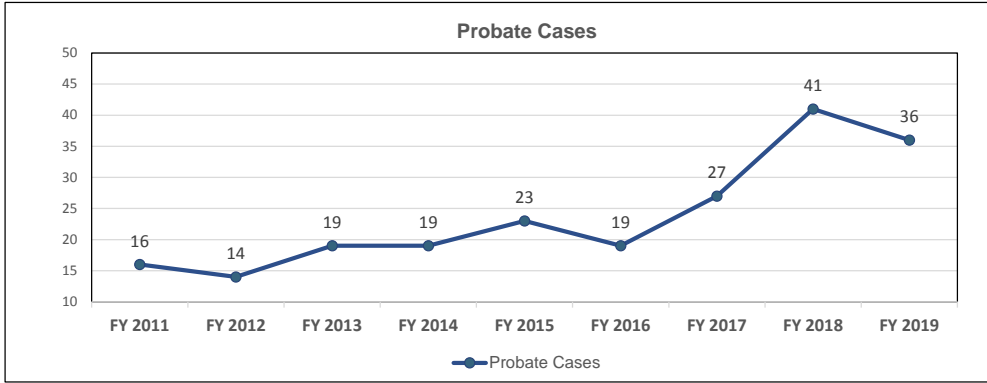
**Significant Accomplishments - FY2019**

- In May 2019, Judge Redondo was appointed to fulfill the term of former Probate Judge Anne Nobile.
- Throughout FY2019, 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.
- Continued to expanded community outreach efforts thru marketing materials and purchases in FY2018.
- Former Judge Nobile and Chief Deputy Clerk Adrianna Ortiz attended the Annual Judicial Education Center (JEC) Professional Development Conference for New Mexico Probate Court Judges and Staff in February 2019.
- In FY2019, continued adjustments were made to the Probate Court webpage layout for better viewing, with an overall revamp of content, and incorporation of new capabilities.



**Judge Redondo performs a wedding ceremony at the LAC Municipal Building**

**Performance Measures**



**Performance Measures Narrative and Analysis**

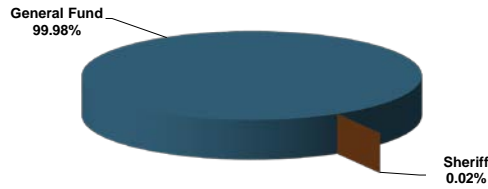
Since 1950, there have been 979 Probate cases filed. As of March 16, 2020, there have been 22 probate case filings, with \$807 in revenues collected, and 13 weddings performed in FY2020.

## 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**

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2021 Adopted Budget	% Variance FY2021 vs FY2020	FY2022 Projected Budget	% Variance FY2022 vs FY2021
<b>Expenditures by Type:</b>							
Salaries	6,889	6,889	6,889	6,889	0%	6,889	0%
Benefits	585	615	572	570	0%	570	0%
Professional / contractual services	8,612	2,653	4,820	4,820	0%	4,965	3%
Materials / supplies	63	1,502	3,160	3,160	0%	3,255	3%
Interfund charges	545	545	69	104	51%	108	4%
	<u>16,694</u>	<u>12,204</u>	<u>15,510</u>	<u>15,543</u>	0%	<u>15,787</u>	2%
<b>FTE Summary:</b>							
Regular (full & part time)	1.00	1.00	1.00	1.00	0%	1.00	0%
Temp	0.00	0.00	0.00	0.00	N/A	0.00	N/A
	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	0%	<u>1.00</u>	0%


**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 Offender Watch® for citizens of Los Alamos County. Offender Watch® 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 Offender Watch® 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



"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."

**Sheriff Joe Granville**

**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**

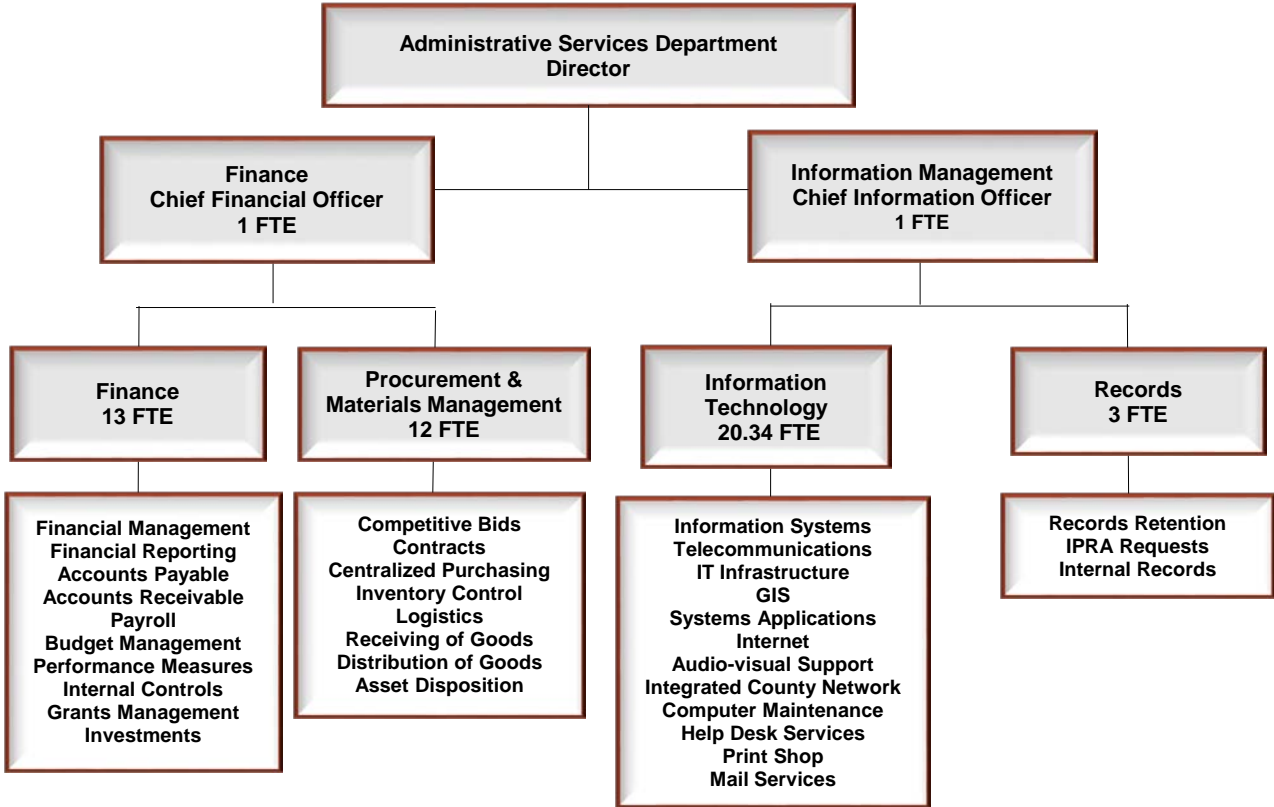
for automatic email alerts

**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.

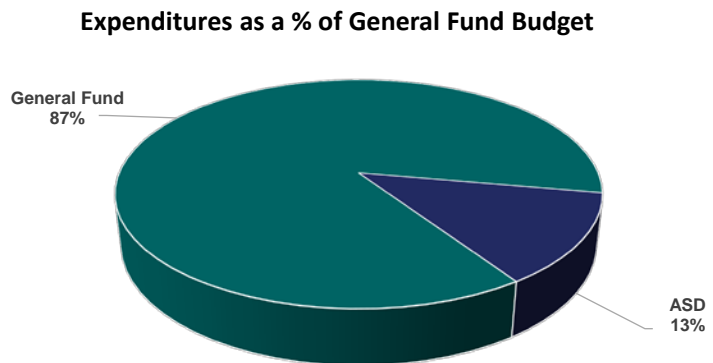
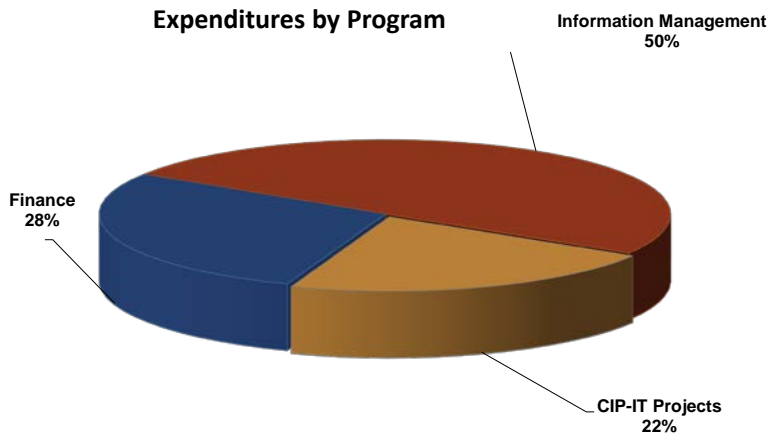
## Description

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

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2021 Adopted Budget	% Variance FY2021 vs FY2020	FY2022 Projected Budget	% Variance FY2022 vs FY2021
<b>Expenditures by Program:</b>							
Finance	2,608,071	2,684,891	2,852,153	3,065,988	7%	3,167,230	3%
Information Management	4,677,084	4,784,799	5,094,440	5,364,099	5%	5,511,510	3%
CIP-LAPS	0	0	1,000,000	1,000,000	0%	1,000,000	0%
CIP-IT Projects	1,845,907	855,499	295,000	2,339,000	693%	313,000	-87%
	<u>9,131,062</u>	<u>8,325,189</u>	<u>9,241,593</u>	<u>11,769,087</u>	27%	<u>9,991,740</u>	-15%
<b>Expenditures by Fund:</b>							
General	7,285,155	7,469,690	7,946,593	8,430,087	6%	8,678,740	3%
Capital Improvement Projects	1,845,907	855,499	1,295,000	3,339,000	158%	1,313,000	-61%
	<u>9,131,062</u>	<u>8,325,189</u>	<u>9,241,593</u>	<u>11,769,087</u>	27%	<u>9,991,740</u>	-15%
<b>FTE Summary:</b>							
Regular (full & part time)	45.50	45.50	45.50	48.00	5%	48.00	0%
Casual, Student & Temp.	0.51	0.51	0.88	0.34	-61%	0.34	0%
Limited Term	6.00	1.60	0.00	0.00	N/A	0.00	N/A
	<u>52.01</u>	<u>47.61</u>	<u>46.38</u>	<u>48.34</u>	4%	<u>48.34</u>	0%
<b>FTEs By Program:</b>							
Finance	23.50	23.50	23.50	25.00	6%	25.00	0%
Information Management	22.51	22.51	22.88	23.34	2%	23.34	0%
PRISM - Limited Term	6.00	1.60	0.00	0.00	N/A	0.00	N/A
	<u>52.01</u>	<u>47.61</u>	<u>46.38</u>	<u>48.34</u>	4%	<u>48.34</u>	0%

## 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

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2021 Adopted Budget	% Variance FY2021 vs FY2020	FY2022 Projected Budget	% Variance FY2022 vs FY2021
<b>Expenditures by Program:</b>							
Accounting and Budget	1,610,775	1,619,231	1,725,675	1,778,729	3%	1,839,259	3%
Procurement and Materials Mgt.	997,296	1,065,660	1,126,478	1,287,259	14%	1,327,971	3%
	<u>2,608,071</u>	<u>2,684,891</u>	<u>2,852,153</u>	<u>3,065,988</u>	7%	<u>3,167,230</u>	3%
<b>Expenditures by Type:</b>							
Salaries	1,753,274	1,737,770	1,883,743	2,047,247	9%	2,104,554	3%
Benefits	586,053	626,371	671,265	722,175	8%	757,482	5%
Professional / contractual services	158,529	163,240	148,391	151,391	2%	155,747	3%
Materials / supplies	58,767	95,150	73,150	70,150	-4%	72,170	3%
Interfund charges	42,342	56,360	69,604	69,025	-1%	71,097	3%
Capital outlay	7,823	0	0	0	N/A	0	N/A
Fiscal charges	1,282	6,000	6,000	6,000	0%	6,180	3%
	<u>2,608,071</u>	<u>2,684,891</u>	<u>2,852,153</u>	<u>3,065,988</u>	7%	<u>3,167,230</u>	3%
<b>FTE Summary:</b>							
Regular (full & part time)	23.50	23.50	23.50	25.00	6%	25.00	0%
<b>FTEs By Program:</b>							
Accounting and Budget	12.50	12.50	12.50	13.00	4%	13.00	0%
Procurement and Materials Mgt.	11.00	11.00	11.00	12.00	9%	12.00	0%
	<u>23.50</u>	<u>23.50</u>	<u>23.50</u>	<u>25.00</u>	6%	<u>25.00</u>	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, cashiering, 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 - FY2019

- Received the Certificate of Achievement for Excellence in Financial Reporting for the FY2018 Comprehensive Annual Financial Report (CAFR) from the Government Finance Officers Association of the United States and Canada. The award for the FY2018 CAFR marks the 28th consecutive year the County has received this award.
- Received the Distinguished Budget Presentation Award for the FY2019 Budget from the Government Finance Officers Association of the United States and Canada. The award for the FY2019 Budget marks the 27th consecutive year the County has received this award.
- Received the Award for Outstanding Achievement the FY2018 Popular Annual Financial Report (PAFR) from the Government Finance Officers Association of the United States and Canada. The award for the FY2018 PAFR marks the 3rd year the County has received this award.
- On November 1, 2018, Triad National Security, LLC (Triad) took over as the new management and operations contractor at LANL. During the 2019 New Mexico Legislative Session, Senate Bill 11 was signed into law requiring any non-profit organization organized under the IRS 501(c)3 section operating a national laboratory in the state to pay gross receipts taxes. This enactment greatly reduced the risk of the County's dependence on GRT revenues, which are predicted to remain steady in future years. As a result of this, Moody's removed a negative outlook on the County due to the uncertainty associated with the potential change in the taxable status of Triad. Moody's has maintained an issuer rating of Aa3 to the County, and affirmed the County's A1 GRT Revenue Bond rating based on the continued stability to Los Alamos' economy with the passing of the legislation.
- The FY19 Moody's bond rating comparison chart below shows that Los Alamos County, Bernalillo County and Santa Fe County all have a low risk, investment grade rating. Bond ratings are vital to altering investors to the quality and stability of the bond in question. These ratings greatly influence interest rates, investment appetite, and bond pricing. Higher rated bonds, known as investment grade bonds, are viewed as safer and more stable investments. Such offerings are tied to publicly-traded corporations and government entities that boast positive outlooks. Investment grade bonds contain "AAA" to "BBB-" ratings from Standard and Poor's, and "Aaa" to "Baa3" ratings from Moody's. Investment grade bonds usually see bond yields increase as ratings decrease. U.S. Treasury bonds are the most common AAA rated bond securities. The bond rating chart below summarizes this data.

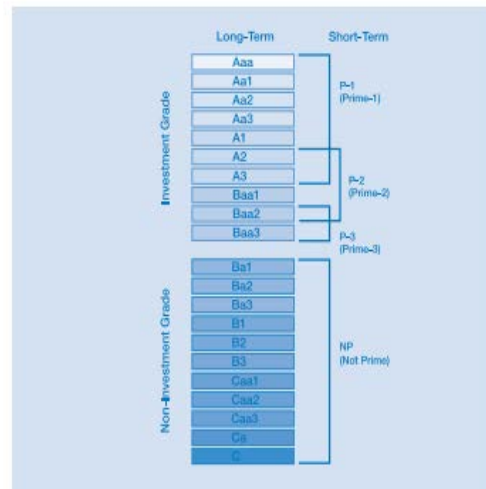
FY19 Moody's Bond Rating Comparison		
Entity	Bond Rating	Meaning
Bernalillo County	Aa2	High quality and are subject to very low credit risk
Santa Fe County	Aa3	High quality and are subject to very low credit risk
Los Alamos County	A1	Upper-medium-grade and are subject to low credit risk

Bond Rating		Grade	Risk
Moody's	Standard & Poor's		
Aaa	AAA	Investment	Lowest Risk
Aa	AA	Investment	Low Risk
A	A	Investment	Low Risk
Baa	BBB	Investment	Medium Risk
Ba, B	BB, B	Junk	High Risk
Caa/Ca/C	CCC/CC/C	Junk	Highest Risk
C	D	Junk	In Default

### Rating Scale and Definitions

#### Moody's Rating Scale

The following is a ranking (from highest to lowest) of Moody's long-term and short-term categories. The indicated relationship between long-term and short-term ratings is approximate and may not necessarily apply in all situations.





**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 Estimate	FY2021 Output Estimate
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Number of invoices paid in AP per year.	14,580	14,154	8,657	9,000	9,000
			Average number of days to invoice received, validated and processed to check	2	2	2	2	2
			Number of checks processed.	8,258	8,085	4,611	6,500	6,500
			Number of P-Card transactions processed.	9,633	10,380	13,631	14,000	14,000

**Performance Measures Narrative and Analysis**

The volume of AP invoices and checks continues to show a steady decrease following the expansion of the County-wide Purchasing Card (P-Card) program. The Purchase Card program has shifted a larger volume of small dollar purchases to P-Cards, away from the more cumbersome invoice/check issuance process. As a result, in FY2019 the number of P-Card transactions surpassed the number of invoices paid by check due to the emphasis placed on the P-Card program. Additional efficiencies in AP processes, such as vendor invoice/check consolidation and employee reimbursements processed through payroll, have reduced the number of checks processed. Although the County has Net 30 invoice payment terms, AP staff continues to process invoices for payment on average within 2 days of receipt by Finance.



September 26, 2019 Council Meeting GFOA Budget recognition



November 12, 2019 Council Meeting GFOA CAFR & PAFR recognition

## 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 - FY2019

- Reduced slow-moving inventory items by 10%

### Performance Measures

Priority	Strategic Focus Area	Goal	Performance Metric	FY2018 Actual	FY2019 Actual	FY2020 Output Estimate	FY2021 Output Estimate
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Cycle time for RFP evaluation. (In days.)	61	65	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

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2021 Adopted Budget	% Variance FY2021 vs FY2020	FY2022 Projected Budget	% Variance FY2022 vs FY2021
<b>Expenditures by Program:</b>							
Information Technology	4,436,045	4,549,566	4,845,378	5,011,691	3%	5,150,604	3%
Records Management	241,038	235,233	249,062	352,408	41%	360,906	2%
	<u>4,677,083</u>	<u>4,784,799</u>	<u>5,094,440</u>	<u>5,364,099</u>	5%	<u>5,511,510</u>	3%
<b>Expenditures by Type:</b>							
Salaries	1,767,140	1,819,036	1,992,116	2,001,947	0%	2,060,751	3%
Benefits	633,820	670,002	711,254	747,947	5%	783,944	5%
Professional / contractual svcs	2,011,527	2,066,144	2,163,583	2,377,547	10%	2,303,461	-3%
Materials / supplies	188,409	183,900	178,487	178,487	0%	303,437	70%
Interfund charges	47,044	45,717	49,000	58,171	19%	59,917	3%
Capital outlay	29,144	0	0	0	N/A	0	N/A
	<u>4,677,084</u>	<u>4,784,799</u>	<u>5,094,440</u>	<u>5,364,099</u>	5%	<u>5,511,510</u>	3%
<b>FTE Summary:</b>							
Regular (full & part time)	22.00	22.00	22.00	23.00	5%	23.00	0%
Casual, Student & Temp	0.51	0.51	0.88	0.34	-61%	0.34	0%
	<u>22.51</u>	<u>22.51</u>	<u>22.88</u>	<u>23.34</u>	2%	<u>23.34</u>	0%
<b>FTEs By Program:</b>							
Information Technology	20.51	20.51	20.88	20.34	-3%	20.34	0%
Records Management	2.00	2.00	2.00	3.00	50%	3.00	0%
	<u>22.51</u>	<u>22.51</u>	<u>22.88</u>	<u>23.34</u>	2%	<u>23.34</u>	0%

### 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 - FY2019

#### GIS:

- Drone acquisition and training
- Trail maps updated at County trailheads
- Imported addresses, parcels and utility assets from GIS into MUNIS, and configure map services for the MUNIS MapLink tools
- Replaced utilities ArcReader with a web app
- Acquired 2018 Pictometry data and load into County GIS system
- Completed georeferencing the scanned plats from clerk's office and made them available in GIS. This allows us to add any plat to GIS just like any other layer

#### Applications:

- Successful **cutover to MUNIS ERP system** for Finance, Human Resources, Payroll, Utility Billing and Work Order users. Also includes rollout of Tyler Cashiering, Tyler Content Management and Self Service products
- Successful **data conversion** from legacy systems like Cayenta and ePersonality into MUNIS
- Successful **cutover to ExecuTime** system for electronic time entry and approval
- Successful rollout of **payment interfaces** between Munis and other county applications like RecTrac, Eagle, Routestar, PC Scales, Full Court and LITMOS
- Successful rollout of **electronic submission of 1099**
- Provided custom **report solutions to support business processes** - Affirmative Action Plan (AAP) report, Dearborne Insurance report, LAC Pension Plan report, Physical Inventory by Aisle/Bin report, Department pick ticket report, Pick ticket for LAPS (Public Schools)
- Successful rollout of MUNIS to LITMOS interface for employee updates
- Completed quarterly **upgrade of the Shelterpro software** that provides recordkeeping for Animal Shelter Operations and Accounting
- Worked on custom **report solutions to support dispatch operations** - LAPD and LAFD Call Processing Time, Nature List-Call Category report, Community Livability report for LAPD
- Successful rollout of **integration** between **permitting system** Energov to Tyler **Cashiering**
- Paramount Fire 7.0 **protocol upgrade for PROQA** dispatch call-taking software
- **FireHouse Software Upgrade** to version 7.24.3
- **CAD Software Upgrade** to 5.19.05.13
- Development of Graphics, Photo and Video production **work request system in PowerApps**.
- Created comprehensive Test Recording system in Sharepoint for the Fire Department. (Ladders, pumps, trucks, nozzles and hoses etc...)

#### Infrastructure:

- Centralized camera system implementation for Environmental Services and the Community Services Center.
- Commvault - County Backup software/ hardware Upgrade
- Virtual Infrastructure Upgrades- Cisco UCS, EMC SAN, VMWare vCenter, VMWare Horizon - for VDI and Virtual Servers
- Public Safety: Upgrades of TRACS system supporting e-citations

**RIM:**

Received 837 IPRA requests in FY2019 and released 4,822 records under the Inspection of Public Records Act.  
 Received 405 Internal Requests in FY2019 and checked out 519 records in support of county operations.  
 Inventoried and accepted 398 new boxes/CDs,DVDs,Tapes and Drawings plus 401 new CDD permits added into County Archives, totaling approximately 800,000 pages.  
 Distributed 896 CDD permits/house plans prior to 2008 to 318 homeowners within the County.  
 241 boxes were designated for final disposition in FY2019, currently on hold

**Scope of Services**

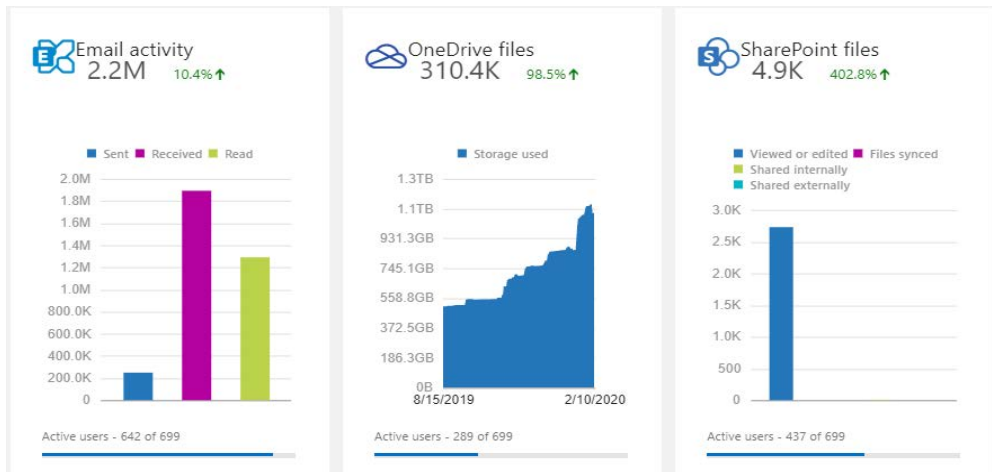
- IM currently supports 47 distinct software applications the vast majority of which are underpinned by complex database environments. Three Enterprise legacy software systems were dropped, a direct result of the Munis Implementation.
- IM manages 76 total databases associated with the application environments: 75 are Microsoft SQL 1 remains on the Oracle platform.

**County computing quick stats**

- Network and telephony system processed over 400K phone interactions

Los Alamos County Call Type Summary						
Call Type Summary						
Call Type	Count	Total Duration	Total Cost	Average Duration	Average Cost	Cost Per Min
Data Source: Los Alamos County CUCM (1)						
Inbound	158,761	4,619:27:47	0.00	0:01:44	0.00	0.00
Info/Assist	2	0:01:50	1.25	0:00:55	0.63	0.68
Internal	190,549	2,713:10:15	0.00	0:00:51	0.00	0.00
Local	13,108	407:54:16	0.00	0:01:52	0.00	0.00
Long Distance	63,795	2,412:04:57	369.92	0:02:16	0.01	0.00
Toll Free	5,956	802:37:53	0.00	0:08:05	0.00	0.00
<b>Sub-total for Data Source</b>	<b>432,171</b>	<b>10,955:16:58</b>	<b>371.17</b>	<b>0:01:31</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>432,171</b>	<b>10,955:16:58</b>	<b>371.17</b>	<b>0:01:31</b>	<b>0.00</b>	<b>0.00</b>

- Network uptime for the last year is 99.3% (Note: Planned outages will affect these stats).
- Office365 averages over the last 180 days



**Future Trends**

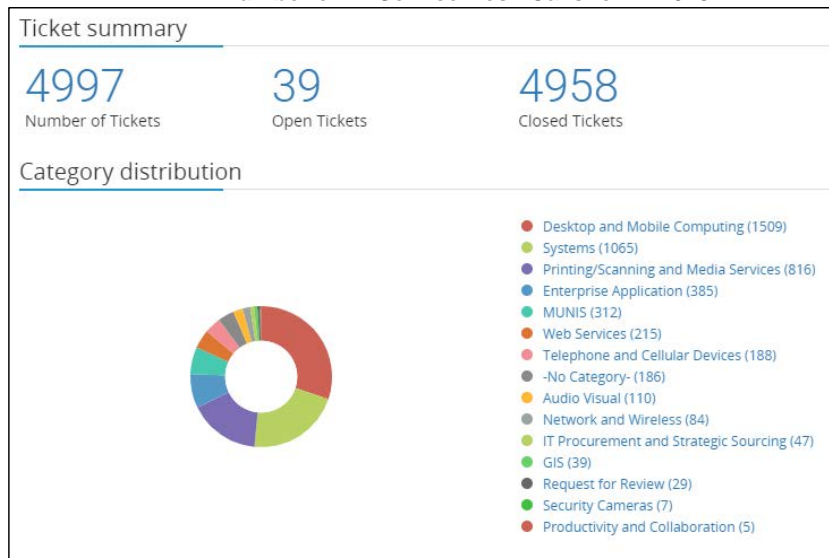
• Migration of prevalent software operations to Cloud-based operators; decrease in on-site maintenance and overhead. Current application trends with respect to site location:

- On-Premise: 29 (62%)
- Hosted: 13 (28%) – County is trending toward hosted models, where requirements, costing and performance is appropriate.
- Hybrid: 5 (10%) – Hybrid refers to an application that is split between hosted & on-premise support mechanisms.

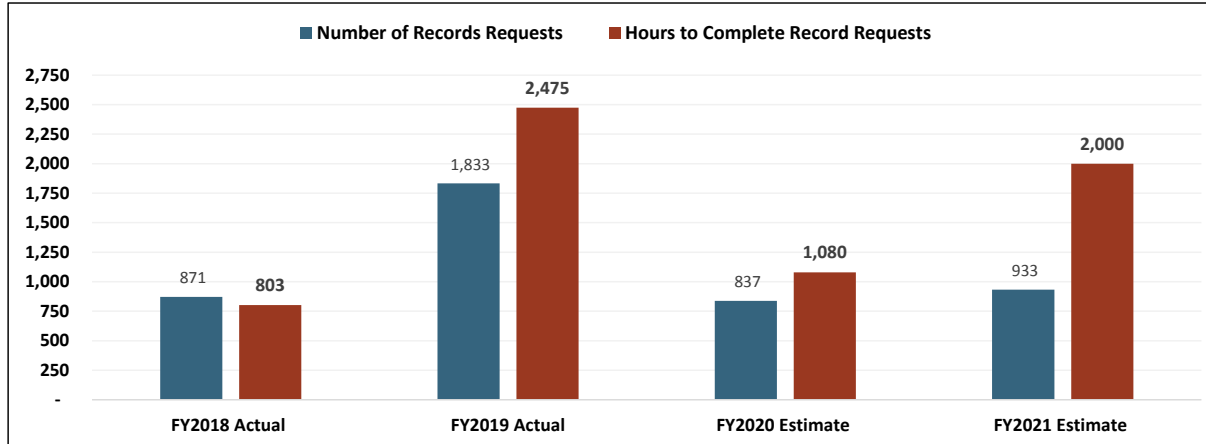
**Performance Measures**

Priority	Strategic Focus Area	Goal	Performance Measures	FY2018 Actual	FY2019 Actual
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Number of Service Desk Calls (Help Desk)	5,644	4,997
			Number of Inspection of Public Records Act (IPRA) Requests	1,833	837
			Hours to Fulfill IPRA Requests	2,475	1,080

**Number of IM Service Desk Calls for FY2019**



## 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. Mobile computing continues to grow in both use and services.

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 investment in ensuring the right skill sets as possessed by its personnel and attracting and maintaining these valuable skill sets with the County.

## FY2021 Budget Options Adopted - Administrative Services Department

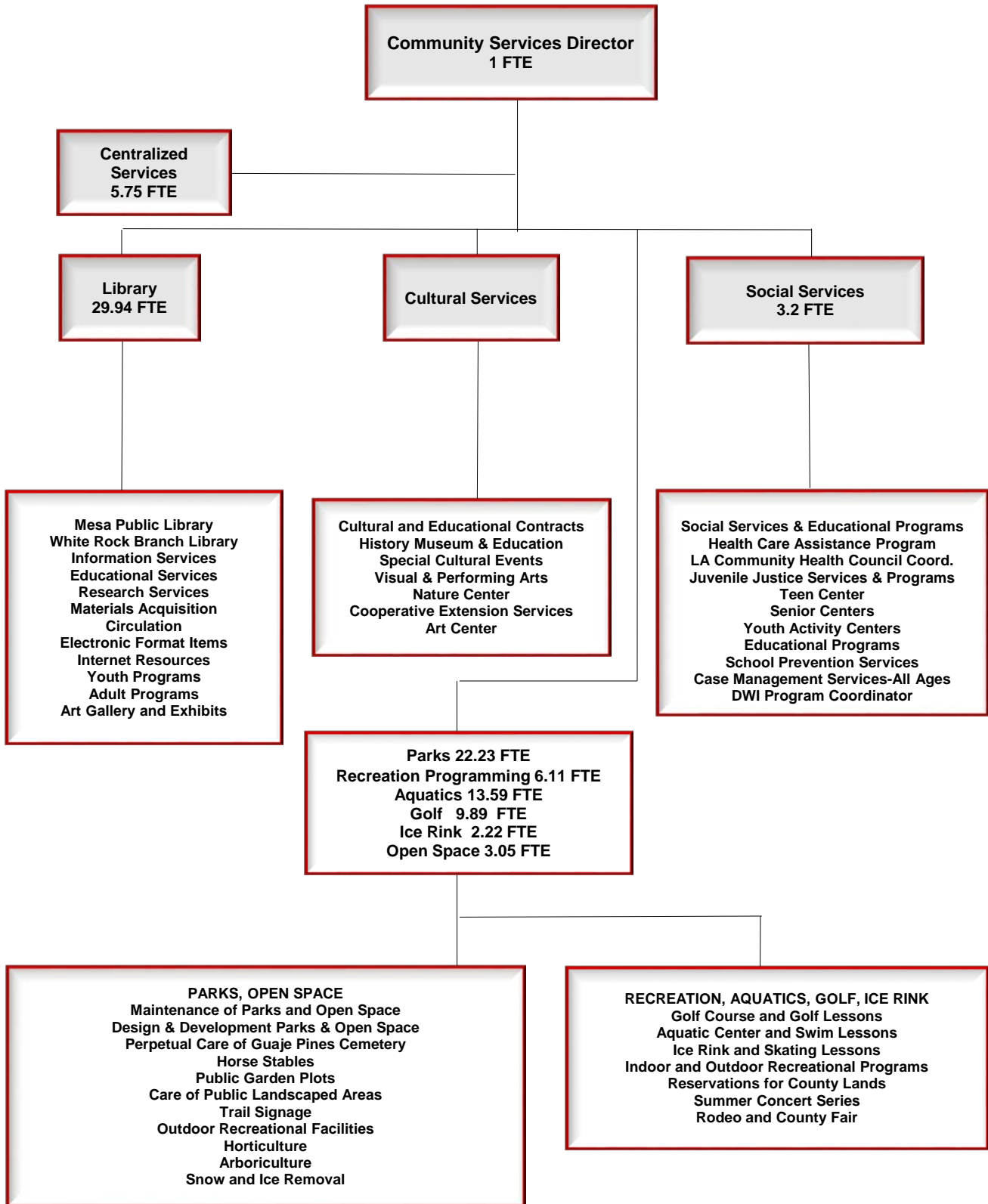
CMO Rank	Item #	Division	Amount	Short Description	Detailed Notes	Recurring/ One-Time	Fund
A	3	Finance	\$ 34,051	.5 FTE Payroll Specialist	The Finance Division is seeking to change the Payroll Specialist from 0.5 to 1.0 FTE. There is a need for this role to be 100% to address more complex public safety advanced scheduling and pay issues and electronic timekeeping needs County-wide. The addition of the 0.5 FTE will restore staffing levels to two full time employees.	Recurring	General Fund
A	4	IM	\$ 19,856	Cybersecurity/Threat Intelligence SW	New solution for increased threat identification/detection. Cybersecurity protection on Internet traffic.	Recurring	General Fund
A	5	IM	\$ 56,454	VOIP System Annual Maintenance	Replacement VOIP contract expected to be signed end of FY20. FY21 Maintenance amount based on RFP documents. We will not have support on our new VOIP system without these funds.	Recurring	General Fund
A	6	IM	\$ 35,000	Video Surveillance System Annual Maintenance	Vendor support for security cameras and related equipment located across county facilities. Cameras are already in use, we need this in order to ensure support on this system.	Recurring	General Fund
A	7	IM	\$ 200,000	Capital - Recreation Software RFP	County is required to RFP for Recreation software and hosting services as the contract with the current hosting vendor ends 06/30/2020. Allocation of this fund is necessary to continue use of software to track and manage recreation registration and reservation services offered by the County. This estimate is based on the current contract costs for subscription, project implementation, yearly maintenance and taxes. Cost could vary depending on the selection of vendor.	One-Time	CIP
A	8	IM	\$ 1,550,000	Public Safety - CAD Software RFP	The current software was purchased in 2015 and the contract renewal options for support ends July 2022. CAD software allows the County to track all calls for service for the Police and Fire Departments, and send the correct resources to the call for service. This estimate is based on the current contract costs for software, infrastructure and implementation with additional amounts estimated for end user hardware warranty, project management and contingency. Costs could vary depending on the selection of vendor. This will also provide the ability to do offsite failover should the Muni building & primary dispatch center become inaccessible.	One-Time	CIP
A	9	IM/Records	\$ 24,000	IPRA - eDiscovery Workflow	Solution for IPRA eDiscovery workflow	Recurring	General Fund
A	10	IM/Records	\$ 60,459	IPRA Digital Records Retrieval	IPRA related digital records retrieval tool.	Recurring	General Fund
A	11	IM/Records	\$ 76,748	IPRA - FTE	Sr. Records Specialist position needed to handle increased IPRA requests.	Recurring	General Fund
B	23	IM	\$ 28,140	CYBERSECURITY - Computer Malware Protection SW	Replaces current solution. Cybersecurity threat protection on computing devices.	Recurring	General Fund
B	24	IM	\$ 18,000	Training	Requesting additional \$18,000 (3K/emp) in training to support cyber security, VDI infrastructure, VOIP phone system acquisitions and software development projects.	Recurring	General Fund
C	43	Finance/ Procurement	\$ 140,444	1 FTE - Deputy Chief Purchasing Officer	Exceeding volume and complexity of solicitations and need for assistance with specialized knowledge of Procurement.	Recurring	General Fund
D	60	IM	\$ 35,000	Fiber Link	Pueblo Canyon Fiber link to create redundant loop.	One-Time	CIP
D	61	IM	\$ 250,000	Utilities/PW 311 / Customer Relations Management	This will allow the Utilities and other departments to manager citizen contact, record and track issues though to resolution, provide an agent console and manager dashboard.	One-Time	CIP

## FY2021 Budget Options Not Adopted - Administrative Services Department

D	59	IM	\$ 105,000	Fiber Link	Ice Rink Fiber link to replace T1 connection. This will allow us to do video streaming for events, and	One-Time	CIP
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# 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.

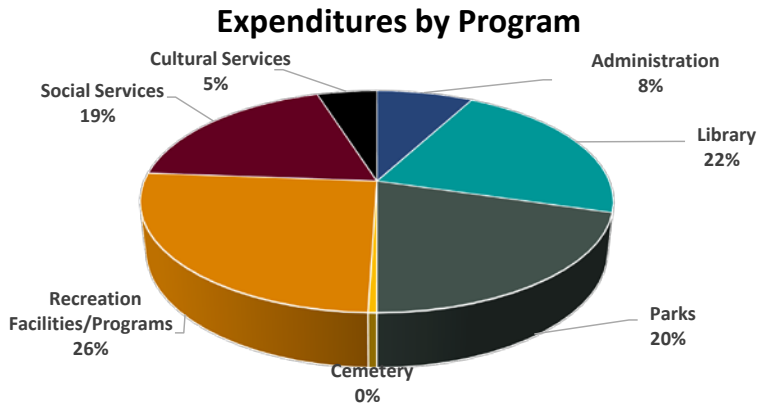
The **Recreation Programming, Golf, Aquatics, and Ice Rink Divisions** are responsible for athletic facilities, grounds, and programs. Some examples of programs include fair and rodeo, the Los Alamos Summer Concert Series, movies in the park, and golf tournaments. Facilities include a high altitude Olympic-sized pool, 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.

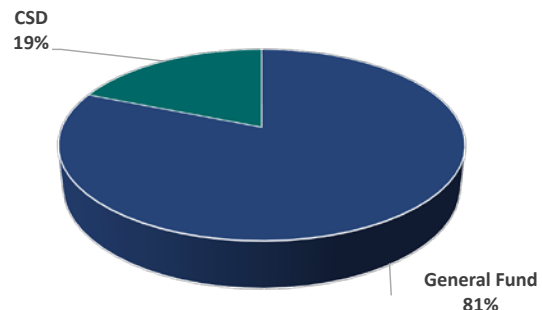
### Department Mission

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

### Department Summary



### **Expenditures as % of General Fund Budget**



## COMMUNITY SERVICES DEPARTMENT

### Budget Summary

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2021 Adopted Budget	% Variance FY2021 vs FY2020	FY2022 Projected Budget	% Variance FY2022 vs FY2021
<b>Expenditures by Program:</b>							
Centralized Services	712,391	1,158,391	944,993	952,143	1%	939,377	-1%
Library	2,134,466	2,136,873	2,461,112	2,630,464	7%	2,659,907	1%
Parks	2,298,038	2,056,972	2,271,841	2,969,447	31%	2,536,284	-15%
Cemetery	39,342	37,426	37,800	59,200	57%	59,200	0%
Open Space	0	101,058	271,076	291,900	8%	242,021	-17%
Aquatic Center	1,096,384	1,155,443	1,264,632	1,321,787	5%	1,713,252	30%
Golf	1,081,254	854,293	1,015,334	1,132,212	12%	1,088,145	-4%
Rink	191,230	106,212	155,477	147,569	-5%	151,566	3%
Recreation Programming	766,825	291,099	554,673	517,936	-7%	534,136	3%
Social Services	3,914,964	4,105,041	5,463,928	5,212,052	-5%	5,440,526	4%
Cultural Services	470,893	431,463	514,354	591,852	15%	594,918	1%
	<u>12,705,786</u>	<u>12,434,269</u>	<u>14,955,220</u>	<u>15,826,562</u>	6%	<u>15,959,332</u>	1%
<b>Expenditures by Fund:</b>							
General	10,364,599	9,941,705	11,937,427	12,418,049	4%	12,754,191	3%
Health Care Assistance	2,154,640	2,292,807	2,703,334	2,812,920	4%	3,032,460	8%
State Grants-DWI Fund	83,876	76,387	111,259	98,547	-11%	100,635	2%
Community Health Council	0	0	0	5,846	100%	5,846	0%
Capital Improvement Fund	101,094	123,016	197,000	485,000	146%	60,000	-88%
Aquatic Center Gift Sub-Fund	1,578	354	3,000	3,000	0%	3,000	0%
Library Gift Sub-Fund	0	0	3,200	3,200	0%	3,200	0%
	<u>12,705,786</u>	<u>12,434,269</u>	<u>14,955,220</u>	<u>15,826,562</u>	6%	<u>15,959,332</u>	1%
<b>FTE Summary:</b>							
Regular (full & part time)	77.00	77.20	78.20	82.45	5%	82.45	0%
Casual, Student & Temp.	17.15	14.53	14.53	14.53	0%	14.53	0%
	<u>94.15</u>	<u>91.73</u>	<u>92.73</u>	<u>96.98</u>	5%	<u>96.98</u>	0%
<b>FTEs By Program:</b>							
Library	29.69	27.84	28.94	29.94	3%	29.94	0%
Parks	22.42	21.28	22.28	22.23	0%	22.23	0%
Recreation	36.29	34.91	31.81	34.86	10%	34.86	0%
Social Services	3.00	2.95	2.95	3.20	8%	3.20	0%
Administration	2.75	4.75	6.75	6.75	0%	6.75	0%
	<u>94.15</u>	<u>91.73</u>	<u>92.73</u>	<u>96.98</u>	5%	<u>96.98</u>	0%

### Budget Overview

Other than contractually required increases, the non-labor portion of the FY2021 Community Services Department budget is flat as compared to the FY2020 approved budget. As FY2020 closed, many of the social and cultural services contracts expired, bringing the challenge of negotiating fair contracts while keeping budgets as flat as possible. Upcoming utility rate increases planned for water and sewer were built into FY2021's budget and absorbed as necessary. With this flat budget we do not anticipate any major noticeable service impacts affecting the public. After some shifting among divisions in the FY2020 budget, regular FTEs have remained the same per division for FY2021. Temp and casual FTEs were shifted among programs under the Recreation division, but are unchanged for other divisions.

## COMMUNITY SERVICES DEPARTMENT - CENTRALIZED SERVICES

### Centralized Services Division Description

Centralized Services is the administrative branch of the Community Services Department. It supports administrative functions of each division within the department.

### Centralized Services Division Budget

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2021 Adopted Budget	% Variance FY2021 vs FY2020	FY2022 Projected Budget	% Variance FY2022 vs FY2021
<b>Expenditures by Type:</b>							
Salaries	370,981	406,764	653,457	634,754	-3%	653,904	3%
Benefits	322,035	140,403	235,961	255,398	8%	224,708	-12%
Professional / contractual services	6,015	95,723	46,815	38,850	-17%	38,850	0%
Materials / supplies	8,711	13,524	2,750	9,980	263%	9,980	0%
Interfund charges	4,649	5,380	6,010	11,416	90%	11,759	3%
Fiscal Charges	0	0	0	1,745	N/A	176	-90%
	<u>712,391</u>	<u>661,794</u>	<u>944,993</u>	<u>952,143</u>	1%	<u>939,377</u>	-1%
<b>FTE Summary:</b>							
Regular (full & part time)	2.75	4.75	6.75	<u>6.75</u>	0%	<u>6.75</u>	0%



### Budget Overview

CSD Centralized Services focuses on Director initiatives, cultural services, and support for all CSD divisions in administrative functions and needs. After achieving success with FY2020 goals of improved marketing and better budget tracking, CSD Centralized Services is positioned for continued improvements going forward. In FY2021, the division will explore methods of not just offering support to each CSD division but bringing all divisions together as a more cohesive team. Other goals include continued efforts to improve KPI tracking and project planning.

## 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

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2021 Adopted Budget	% Variance FY2021 vs FY2020	FY2022 Projected Budget	% Variance FY2022 vs FY2021
<b>Expenditures by Fund:</b>							
General	2,134,466	2,136,873	2,457,912	2,627,264	7%	2,656,707	1%
Library Gift Fund	0	0	3,200	3,200	0%	3,200	0%
	<u>2,134,466</u>	<u>2,136,873</u>	<u>2,461,112</u>	<u>2,630,464</u>	7%	<u>2,659,907</u>	1%
<b>Expenditures by Type:</b>							
Salaries	1,396,918	1,271,544	1,508,548	1,576,025	4%	1,618,804	3%
Benefits	257,595	420,667	503,006	578,888	15%	564,465	-2%
Professional / contractual services	121,619	117,071	118,195	149,941	27%	149,941	0%
Materials / supplies	328,029	298,525	284,366	289,406	2%	289,406	0%
Interfund charges	30,304	29,067	31,997	36,204	13%	37,291	3%
Capital Outlay	0	0	15,000	0	-100%	0	N/A
	<u>2,134,466</u>	<u>2,136,873</u>	<u>2,461,112</u>	<u>2,630,464</u>	7%	<u>2,659,907</u>	1%
<b>FTE Summary:</b>							
Regular (full & part time)	25.75	25.00	25.00	26.00	4%	26.00	0%
Casual & Temp.	3.94	2.84	3.94	3.94	0%	3.94	0%
	<u>29.69</u>	<u>27.84</u>	<u>28.94</u>	<u>29.94</u>	3%	<u>29.94</u>	0%

### Budget Overview

The budget reflects the continued need to provide high quality programs, services and collections to the community. Budgetary challenges include increasing demands for digital service subscriptions and the rising cost of continually obtaining timely library collections for patrons. Key initiatives for the upcoming year include: developing community engagement capacity to proactively develop programs, services and resources that address key community needs, expand programs for the youth, and continue to support expanded programming at the White Rock Branch Library.



## 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 - FY2019

The Mesa Public Library (MPL) completed a major HVAC renovation project, which required the closure of the library from August 20 through December 4, 2018. The Library maintained a small convenience center for the public in the lower level of MPL that provided new books, magazines, newspapers, public computers, photocopying and printing services, reference, and a pickup area for reserves. Children's programs and services were moved to Fuller Lodge along with a small children's lending library. The White Rock Branch expanded programming during the renovation. In addition to replacing the HVAC system, new energy efficient lighting was installed, the skylight was tinted, and the front of MPL was re-landscaped. The library maintained a high level of customer service and quality library programs during the closure.

The library implemented a one-point-of-service model to ensure that wherever a patron goes for help, they will be helped in most situations. The circulation and information functions were merged into one desk eliminating the need for patrons to visit two separate desks for help. The library also instituted a roving reference service allowing staff to provide service to patrons in the stacks at the point-of-need.

Youth services led the effort to expand the Summer Reading Program (SRP) kick-off to include CSD divisions and contractors. At the kick-off event, which was held at Ashley Pond and featured Vaudeville-style circus troupe Clan Tynker, CSD divisions and contractors promoted their summer programs and provided fun activities for hundreds of children and their families while the library registered children for the SRP.

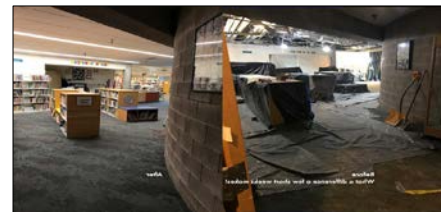
The Summer Reading Program (SRP) saw record program attendance with 5,995 kids and adults attending SRP programs, an increase of 35.9% from FY2018. In addition, the number of youth and teen books, DVDs, and audiobooks that were checked out during the summer program increased by 11.2% from FY18, totaling 31,793 items checked out.

MPL's fiction collection was inter-filed by author to allow patrons to locate fiction by author regardless of genre. This also brought MPL into alignment with practices at the White Rock Branch reducing confusion for patrons who frequent both libraries.

The elevator at MPL was repaired and brought up-to-date including updating the components and fire panel.

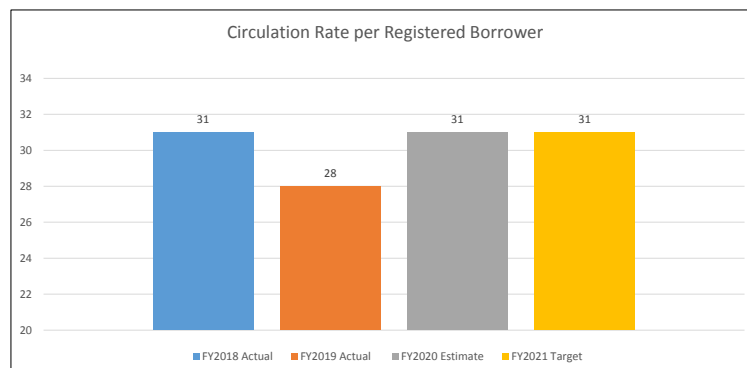
### Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2018 Actual	FY2019 Actual	FY2020 Estimate	FY2021 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Number of Library Visits.	314,994	*248,154	**288,910	314,994
			Circulation Rate per Registered Borrower.	31	28	31	31



\*Due to the closure of Mesa Public Library during the HVAC renovation, fewer people visited the library and checked out items than in FY18.

\*\* Based on visitation data for the first half of FY20, library visits at MPL will not reach the FY18 level, though the Library is projecting an increase at the White Rock Branch Library. Visitation at MPL has not rebounded fully after the renovation. This is likely due to a combination of factors: 1) the library lost patrons during the renovation and they have not yet returned to the library, 2) public Internet use has been dropping over the past few years, and 3) digital check-outs continue to grow.



## 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.

### Open Space & Trails 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

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2021 Adopted Budget	% Variance FY2021 vs FY2020	FY2022 Projected Budget	% Variance FY2022 vs FY2021
<b>Expenditures by Program:</b>							
Parks	2,196,944	1,933,956	2,214,841	2,484,447	12%	2,476,284	0%
Open Space	0	101,058	271,076	291,900	8%	242,021	-17%
Small Capital Maint Proj-CIP	31,146	73,184	57,000	485,000	751%	60,000	-88%
Art in Public Places - CIP	69,948	49,832	0	0	N/A	0	N/A
Cemetery	39,342	37,426	37,800	59,200	57%	59,200	0%
	<u>2,337,380</u>	<u>2,195,456</u>	<u>2,580,717</u>	<u>3,320,547</u>	29%	<u>2,837,505</u>	-15%
<b>Expenditures by Fund:</b>							
General	2,236,286	2,072,440	2,523,717	2,835,547	12%	2,777,505	-2%
Capital Improvement Fund	101,094	123,016	57,000	485,000	751%	60,000	-88%
	<u>2,337,380</u>	<u>2,195,456</u>	<u>2,580,717</u>	<u>3,320,547</u>	29%	<u>2,837,505</u>	-15%
<b>Expenditures by Type:</b>							
Salaries	931,370	907,065	1,114,172	1,235,938	11%	1,265,875	2%
Benefits	366,531	361,636	436,714	571,448	31%	566,453	-1%
Professional / contractual services	154,586	90,185	119,204	137,000	15%	92,000	-33%
Materials / supplies	224,176	150,119	210,557	181,129	-14%	161,129	-11%
Interfund charges	556,766	560,160	698,730	708,625	1%	690,641	-3%
Capital outlay	101,094	123,016	0	485,000	N/A	60,000	-88%
Fiscal charges	2,857	3,275	1,340	1,407	5%	1,407	0%
	<u>2,337,380</u>	<u>2,195,456</u>	<u>2,580,717</u>	<u>3,320,547</u>	29%	<u>2,837,505</u>	-15%
<b>FTE Summary:</b>							
Regular (full & part time)	20.00	19.00	18.00	21.00	17%	21.00	0%
Casual, Student, & Temp.	2.42	2.28	1.23	1.23	0%	1.23	0%
	<u>22.42</u>	<u>21.28</u>	<u>19.23</u>	<u>22.23</u>	16%	<u>22.23</u>	0%

### 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 cooperative projects with the community. The BMX track has historically been a cooperative community amenity. The rebuild of this track to USABMX Standards has an anticipated completion date of May 2020. It will provide recreation for all ages and will be open to any community member wishing to use it.

### 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 continuous improvement. The Open Space and Trails Program has begun an increased focus on safety issues with the new trail builder position that was filled in the latter half of FY2020.

Budget funds will support wayfinding system efforts, which will help people find their way and encourage visitors to discover our open space assets. Funds will help LAC meet requirements of the International Mountain Biking Association (IMBA) certification by attracting more users to our trails. Open Space will continue to coordinate with volunteers 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 - FY2019

#### **Parks Program**

- Updates at 37th Street Play Lot were completed.
- The median at 36th and Arizona was landscaped.
- In partnership with Art in Public Places, two benches by artist Colin Selig were installed in front of the Los Alamos Teen Center.
- Subflooring and footing was rebuilt inside the indoor riding arena on North Mesa, and riding surface materials of sand and crumb rubber were placed.
- Parks crews built and installed 4 raised plant beds at the White Rock Senior Center
- Each of our three County dog parks (East Park, Overlook Park, and North Mesa) have new shade structures which were installed by Parks Division staff.
- The Tennis Courts at Urban Park were resurfaced.
- Byers Little League Field's irrigation system was renovated.
- A 40-ft. lighted flag pole was installed at Ashley Pond, next to the stage.

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

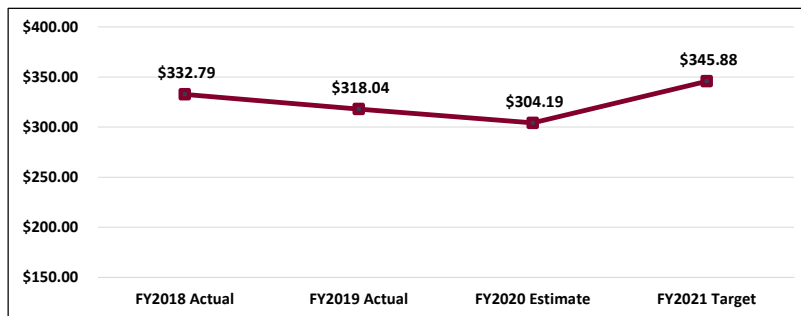
- The Open Space Specialist worked in partnership with the LAC Visual Communication Team to update County trailhead brochures.
- More than 50 way-finding signs were installed throughout the County's Open Space areas.
- On Earth Day, with the assistance of 55 volunteers, Open Space staff planted 140 trees, installed drain drips along Perimeter Trail, repaired trailheads, installed erosion controls, and picked up trash.
- A memorial bench was installed at Graduation Point, and the trail was renamed for Jim Billen.
- The Graduation Canyon Restoration Project was completed. The project included: channel stabilization, erosion control, and wildlife habitat improvements.



**Performance Measures**

Priority	Strategic Focus Area	Goal	Performance Measures	FY2018 Actual	FY2019 Actual	FY2020 Estimate	FY2021 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	Total Expenditures per Acre	\$333	\$318	\$304	\$346

**Expenditure Costs Per Acre for Parks**



**Performance Measures Narrative and Analysis**

The Parks Division has seen a decrease in the amount of money spent to maintain Los Alamos County parks over the past few years. This drop can be attributed to a decrease in employee retention. Fewer crews are available to work on parks and thus expenses related to labor and benefits have dropped. The PROS Division Manager is working on solutions to this problems and hopes to have a full crew in FY2021. As such, expenses per acre are increased for the FY2021 projection to reflect this increase in staffing.

## COMMUNITY SERVICES DEPARTMENT - RECREATION FACILITIES & PROGRAMS

### Recreation Program Description

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

### Recreation Program Budget

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2021 Adopted Budget	% Variance FY2021 vs FY2020	FY2021 Projected Budget	% Variance FY2022 vs FY2021
<b>Expenditures by Sub-Program:</b>							
Aquatic Center	1,096,384	1,155,443	1,264,632	1,321,787	5%	1,713,252	30%
Golf	1,081,254	854,293	1,015,334	1,132,212	12%	1,088,145	-4%
Rink	191,230	106,212	155,477	147,569	-5%	151,566	3%
Recreation Programming	766,825	291,099	554,673	517,936	-7%	534,136	3%
	<u>3,135,692</u>	<u>2,407,046</u>	<u>2,990,116</u>	<u>3,119,504</u>	4%	<u>3,487,099</u>	12%
<b>Expenditures by Fund:</b>							
General	3,134,114	2,406,692	2,987,116	3,116,504	4%	3,484,099	12%
Aquatic Center Gift Fund	1,578	354	3,000	3,000	0%	3,000	0%
	<u>3,135,692</u>	<u>2,407,046</u>	<u>2,990,116</u>	<u>3,119,504</u>	4%	<u>3,487,099</u>	12%
<b>Expenditures by Type:</b>							
Salaries	1,579,820	1,118,524	1,479,012	1,467,709	-1%	1,669,252	14%
Benefits	547,677	358,441	491,478	533,752	9%	678,699	27%
Professional / contractual services	191,125	141,329	200,251	254,312	27%	210,712	-17%
Materials / supplies	267,524	234,871	262,953	274,861	5%	304,861	11%
Interfund charges	534,963	520,308	541,637	556,270	3%	605,762	9%
Fiscal Charges	14,583	15,753	14,785	17,600	19%	17,813	1%
Capital Outlay	0	17,821	0	15,000	N/A	0	-100%
	<u>3,135,692</u>	<u>2,407,046</u>	<u>2,990,116</u>	<u>3,119,504</u>	4%	<u>3,487,099</u>	12%
<b>FTE Summary:</b>							
Regular (full & part time)	25.50	19.25	23.50	25.50	9%	25.50	0%
Casual, Student, & Temp.	10.79	9.41	8.31	9.36	13%	9.36	0%
	<u>36.29</u>	<u>28.66</u>	<u>31.81</u>	<u>34.86</u>	10%	<u>34.86</u>	0%

### Budget Overview

The Recreation Facilities & Programs budget includes Aquatics, Golf, Ice Rink, and Recreation Programming. This provides opportunities for year-round programming/activities at our various recreational facilities for residents and visitors of Los Alamos County. The disruption of the irrigation system installation will necessitate closing nine holes at a time throughout the 2020 golf season, so day-to-day expenses may decrease during this period. However, CSD foresees changes and increased expenses with the construction of an additional pool at the Walkup Aquatic Center and a splash pad in White Rock. As construction proceeds, there will be a need for additional training and staff, as well as increased operations and maintenance costs throughout the division.

## CSD - RECREATION FACILITIES & PROGRAMS

### 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 and 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 - FY2019

- Los Alamos Golf Professional Michael Phillips, received the US Kids Golf Top 50 Kids Teachers Award.
- Over 1,200 participants searched for Easter eggs at the Eggstravaganza Easter Egg Hunt at the Los Alamos Golf Course
- The Ice Rink hosted the first Outdoor Nuclear Shootout, where college hockey teams in and around New Mexico competed in a double elimination tournament.
- In FY19 the GolfCourse had over 20,700 users at the course and practice grounds.
- The Golf Course was groomed for cross country skiing in the winter and was utilized by the Youth Nordic Ski Team as a 2.8-mile cross country ski track.
- As an extension of the 44th Annual Los Alamos Triathlon, the second Los Alamos Junior Triathlon was held in July.
- The Recreation staff was instrumental in directing patrons, connecting parents with lost children, entertaining little ones, and juggling vendor needs in the middle of much larger crowds than in the past at the Summer Concert Series events.

**Performance Measures**

Priority	Strategic Focus Area	Goal	Performance Measures	FY2018 Actual	FY2019 Actual	FY2020 Estimate	FY2021 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Number of rounds of Golf.	17,370	20,745	20,115	15,000
			Number of Aquatics Center visitors for all purposes.	172,527	179,383	162,325	140,000
			Number of Ice Rink visitors for all purposes.	24,258	24,117	24,311	25,000
			Number of recreation program participants.	22,877	35,068	38,000	38,000

**Performance Measures Narrative and Analysis**

Golf Course staff are expecting decreased usage by patrons during the end of FY2020 and FY2021 due to the irrigation project which will effectively reduce the course to nine holes for the majority of calendar year 2021. Likewise, the Aquatic Center should be under construction for the addition of the new, recreational pool during FY2021 so the target is reduced. Ice Rink seems to be remaining steady with previous years. The number of participants in Recreation Programs is increased due to the inclusion of attendance counts at the Summer Concert Series.

For future performance measure reports, the PROS Division Manager intends to increase the value of this data by comparing against industry benchmarks and/or similar facilities.

## COMMUNITY SERVICES DEPARTMENT - SOCIAL SERVICES

### Social Services Budget

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2021 Adopted Budget	% Variance FY2021 vs FY2020	FY2021 Projected Budget	% Variance FY2022 vs FY2021
<b>Expenditures by Fund:</b>							
General	1,676,448	1,735,847	2,509,335	2,294,739	-9%	2,301,585	0%
Capital Improvement Fund	0	0	140,000	0	-100%	0	N/A
State Grants-DWI Fund	83,876	76,387	111,259	98,547	-11%	100,635	2%
Health Care Assistance	2,154,640	2,292,807	2,703,334	2,812,920	4%	3,032,460	8%
County Health Council	0	0	0	5,846	N/A	5,846	0%
	<u>3,914,964</u>	<u>4,105,041</u>	<u>5,463,928</u>	<u>5,212,052</u>	-5%	<u>5,440,526</u>	4%
<b>Expenditures by Type:</b>							
Salaries	186,233	150,848	214,186	212,505	-1%	218,762	3%
Benefits	77,754	65,440	88,346	92,469	5%	97,977	6%
Professional / contractual services	3,582,708	3,831,992	5,051,031	4,839,541	-4%	5,054,541	4%
Materials / supplies	5,433	14,598	20,750	8,150	-61%	8,150	0%
Interfund charges	62,836	42,163	89,615	59,387	-34%	61,096	3%
	<u>3,914,964</u>	<u>4,105,041</u>	<u>5,463,928</u>	<u>5,212,052</u>	-5%	<u>5,440,526</u>	4%
<b>FTE Summary:</b>							
Regular (full & part time)	3.00	2.95	2.95	<u>3.20</u>	8%	<u>3.20</u>	0%

### Budget Overview

**Health Care Assistance Program** funds cover quarterly payments to the State for Safety Net Care Pool and County Share Medicaid. Also covered are Social Services contracts with local providers to render behavioral health services for residents not already covered under Medicaid, and necessary medical and dental services for detainees at Los Alamos Police Department.

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

**Los Alamos County Health Council** funds are budgeted for coordination and collaboration between the Los Alamos County Health Council and NM Department of Health staff, as well as for 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.

**In-kind amounts** (which are not entirely located in this department/division) include County costs for building maintenance, utilities, use of premises, some limited custodial, etc. Estimates are based on actual FY2019 expenses incurred in support of the programs.

	FY2019 Actual	FY 2020 Adopted Budget	FY 2021 Estimated Direct Costs	FY 2021 Estimated In-Kind Costs	FY 2021 Estimated Total Costs
<b>Social Services Programs</b>					
Senior Services	422,356	430,803	430,803	548,378	979,181
Teen Center Operations	274,471	349,041	294,041	238,000	532,041
Youth Activity Centers	181,114	186,547	186,547	144,618	331,165
Family and Parent Education	80,416	82,828	82,828		82,828
Health Commons	54,373	160,000	150,000	60,000	210,000
LAPS School Prevention Specialist	64,380	129,000	129,000		129,000
Juvenile Justice	191,769	197,522	197,522		197,522
Family Resource (elementary age)	46,420	122,850	122,850		122,850
Home-Based Senior Services	55,441	55,441	55,441		55,441
<b>Total</b>	<b>1,370,740</b>	<b>1,714,032</b>	<b>1,649,032</b>	<b>990,996</b>	<b>2,640,028</b>

### Budget Overview

The Social Services contracts provide a wide breadth of services including: comprehensive parent education and family development programs; 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 Los Alamos Public Schools; operation of two youth activity centers; 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 are 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 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 County Health Council (LACHC), manages the Los Alamos County DWI Program, and manages several contracts with service providers who deliver social services throughout the Los Alamos Community.



## Significant Accomplishments - FY2019

The Social Services Division administers the Health Care Assistance Program (HCAP), which provides 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 at the Los Alamos Police Department receive necessary medical and dental services. The division also provides case coordination to assist residents with accessing health related programs and services.

**Los Alamos County DWI Program:** The Los Alamos County DWI program is to help with incidences of DWI, alcoholism, alcohol abuse, alcohol-related domestic violence and underage drinking in Los Alamos County. The program provides the following: Alcohol & Substance Abuse Prevention - Evidence-based Prevention are in place to address the needs of all community members, including students to educate individuals about the risks of drinking and driving, behavior change and underage drinking prevention; Enforcement - Monthly meetings are held to coordinate the efforts of law enforcement agencies in Los Alamos County. These agencies collaborate in conducting activities such as DWI checkpoints, DWI saturation patrols, DWI warrant enforcement, public educational events, and underage drinking enforcement efforts; Screenings/Compliance Monitoring - The Los Alamos County DWI Program supports screening of DWI Offenders. The mandatory screening process generates data on DWI offenders for a state-wide database. DWI offenders are closely tracked to ensure compliance with court ordered sanctions; Coordination - The Coordination, Planning and Evaluation component is administered by a professional responsible for oversight of all local DWI program efforts to include monitoring all activities, budgeting, planning and funding requests; development, maintenance and reporting on all requirements; evaluation of the grant project progress and impact; submission of all required financial and program reports; staffing the Local DWI Planning Council and attending DWI Grant Council meetings; Public Information and Education; Treatment - DWI Offenders are screened and assessed. A Licensed therapist completes a detailed assessment with each offender individually, determines the level of care that is appropriate based upon the severity of the offender's alcohol problems and makes a recommendation for necessary treatment. If a recommendation is made, it becomes mandatory for an offender to complete the treatment per court sentence. There are several programs that assist offenders pay for their treatment. The Los Alamos DWI Program currently has a contract in place with RACSTOP to offer treatment services to DWI Offenders.

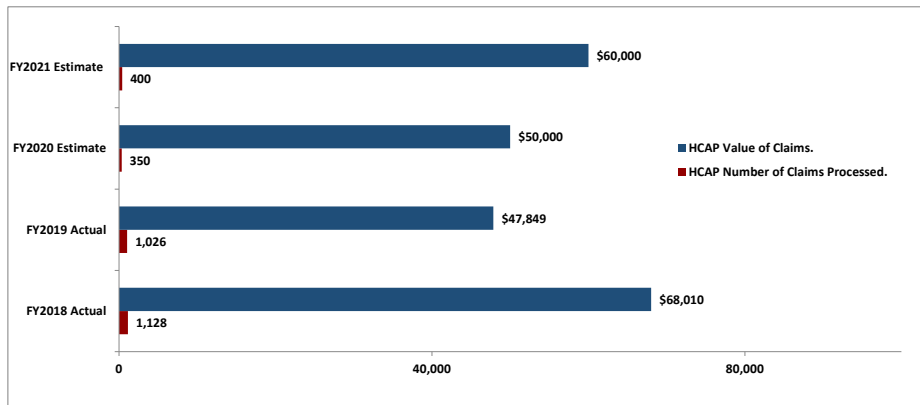
The Division continues to manage several contracts with not-for-profit agencies who deliver social services throughout the Los Alamos Community. Highlights from these agencies include:

- **Family Strengths Network:** FSN continues to experience high number of participant visits, volunteer and service hours through the various classes, workshops, community and special interest programs, special events and Family Resource Center amounting to an average of nearly 2,000 total visits and nearly 3,500 total service hours per quarter. The Beth Ladino Library circulates an average of 40 books and the Toy Library circulates almost 400 toys per month. New programs and services included Grandparents Raising Grandchildren, Special Needs Roundtable, Circle of Security, smART (art therapy for parents of children ages 0-5), and Middle School WHO (We Help Ourselves program teaching what to do if someone is being abused). The director continues to chair a monthly subcommittee of the health council, BabyNet, to support the development of healthy, resilient, and connected families expectant through early childhood.
- **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 again to deliver four Adventures in History sessions; Hangout, a Friday night middle school student only event during the summer concert series; Cookies and Conversations, a collaborative activity engaging youth with local area seniors; maintaining two monthly newsletters for all enrolled members; and the addition of an adult volunteer contributing about 8 hours per week each week
- **Juvenile Justice Advisory Board (JJAB):** JJAB has both Family and Youth Resource Specialists who provide case management and community support services to elementary, middle, and high school students and their families. Boy's Council and Girls Circle are popular programs to promote safety, healthy passage through adolescent years and empowerment on improving decision-making, self-esteem and resilience. JJAB continues to work collaboratively with LAPS, YMCA Teen Center, FSN, First Born Program and UNM-LA offering courses in Youth Mental Health First Aid, Healthy Relationships, Children's Safety, and mindfulness/growth mindset initiatives. Additionally, JJAB remains an active participant in community events providing outreach and informational booths at Los Alamos Pride Festival, Clan Tynker, Summer Concert Series, and Open House events at the elementary schools
- **Los Alamos Public Schools (LAPS):** LAPS engages in a spectrum of prevention activities that are provided by school staff and community partners. Notable achievements include strengthening parental and community awareness and engagement through Risk and Resiliency Assessment Project for Students(RAPS) a youth leadership team to analyze data from the Youth Risk and Resiliency Survey (YRRS). Retreats, community conversations, and numerous public presentations were held in addition to Alcohol Literacy Challenge and Transgender 101. *Won't You Be My Neighbor* movie event touched on the importance of connection as protective factors in a child's life. Middle and high school students attended the Mark Wahlberg Youth Foundation event, about the dangers of opioid addiction and to encourage and empower kids to be part of the solution.
- **Los Alamos Teen Center (LATC):** Operated by the Family YMCA, LATC continues to offer successful programming such as glass art workshops, jewelry making, and sewing. A new DIGI Teen Leadership program focused on diversity, inclusion, and global innovation includes a registered community-based GSA. Youth Mobilizers/Teen Council meetings organized Laser Tag, Safe Prom and a Lock-In event. LATC understands the value in providing teens a safe and enjoyable place for downtime and de-stress activities just before mid-terms and final exams with puppies, kittens, and henna body art. Successful partnership continues with DWI Planning Council and Community Services Department for the annual Senior Appreciation Night 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 Live Lunch-time Theater "The Night Before" with a performance at each center; Canvas & Chamomile painting events; Matter of Balance, a falls prevention training class; and AARP Smart Driver Courses. Be a Santa to a Senior Program continues to be hugely successful each holiday season. Grief support groups, Memory Alliance support groups for Alzheimer's and Dementia-related conditions, and cancer support groups are offered twice monthly. The popular transportation program continues to be in high demand, providing about 2,300 rides per quarter; and the congregate and home delivered meal programs serve nearly 2,500 per month
- **Health Commons:** The Health Commons, formerly known as the Public Health Office, officially opened its doors on August 1, 2019. The newly remodeled clinic is located at 1183 Diamond Drive, Suite D in Los Alamos across the street from Los Alamos High School. The Health Commons is designed to serve the community's health needs; made possible by the joint effort of Los Alamos County, New Mexico Department of Health, and Las Clinicas del Norte. The Health Commons offers full services for family planning, STD testing, immunizations, overdose prevention, mental health, primary care, WIC services, Children's Medical Services, and Vital Records. Confidential services are available to all ages with or without insurance as some services are free and others offer a sliding scale fee for walk in or scheduled appointments. New Mexico Department of Health is open 8 a.m. to 5 p.m. Monday, Wednesday, and Friday and Las Clinicas del Norte is open 7 a.m. to 5 p.m. Tuesday and Thursday.

**Performance Measures**

Priority	Strategic Focus Area	Goal	Performance Measures	FY2018 Actual	FY2019 Actual	FY2020 Estimate	FY2021 TARGET
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Number of Adult and Youth Visits to Family Strengths Network.	8,159	7,116	7,500	8,000
			Number of Youth Served by the JJAB.	4,768	4,768	11,500	11,600
			Number of Youth Visits to the Youth Activity Centers.	11,925	16,695	17,000	17,500
			Number of Teen Visits to the Teen Center.	28,529	27,449	29,000	29,500
			Number of Meals Provided to Seniors.	31,382	29,372	30,000	30,500
			Number of Vehicle Trips Provided to Seniors.	9,598	8,580	10,000	10,500
			Number of visits at Health Commons	N/A	N/A	350	400
			HCAP Number of Claims Processed.	1,128	1,026	350	400
			HCAP Value of Claims.	\$68,010	\$47,849	\$50,000	\$60,000

**HCAP Claims and Program Payments**



**Performance Measures Narrative and Analysis**

The Social Services Division administers 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 with whom we work.

Four of the large social services contracts are expiring and in the RFP process or contract negotiations. When those contracts begin anew, we will change reporting requirements so as to gather performance metrics that are more solid and meaningful.



## COMMUNITY SERVICES DEPARTMENT - CULTURAL SERVICES

### Cultural Services Program Budget

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2021 Adopted Budget	% Variance FY2021 vs FY2020	FY2021 Projected Budget	% Variance FY2022 vs FY2021
<b>Expenditures by Type:</b>							
Professional / contractual services	470,893	431,463	514,354	591,852	15%	594,918	1%

### Budget Overview

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 and/or theatrical performances. The Los Alamos History Museum and Education contract provides a strong connection to 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 contract 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 contract provides a space for individuals of all ages to develop their artistic talents and learn new skills using a wide variety of art mediums. One of this contract's largest programs is summer youth art camps. Also, the free art gallery provides rotating exhibits for art enthusiasts of all ages. The Performing Arts contract allows for a wide variety of free musical and theatrical lunch-time performances and seasonal events. The Cooperative Extension Service contract provides residents with free research-based information regarding horticulture, water conservation, health awareness, and home economics, as well as food safety and nutrition. The Concert Series contract guarantees residents will have the opportunity to end the work week with Friday night concerts at Ashley Pond throughout the summer. Numerous free, community-wide, and family friendly events, festivals, and concerts are funded through Cultural Services Contracts. Prior to FY2021, sales tax paid to cultural contractors was not budgeted. It will be factored in going forward.

**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.

**In-kind amounts** (which are not entirely located in this department/division) include County costs for building maintenance, utilities, use of premises, some limited custodial, etc. Estimates are based on actual FY2019 expenses incurred in support of the programs.

Cultural Services Programs	FY2019 Actual	FY 2020 Adopted Budget	FY 2021 Estimated Direct Costs	FY 2021 Estimated In-Kind Costs	FY 2021 Estimated Total Costs
Performing Arts	9,833	10,128	15,034	8,000	23,034
Art Center	10,900	10,900	13,307	201,000	214,307
Concert Series	85,318	68,400	73,402	0	73,402
Cooperative Extension	93,202	93,202	93,202	17,000	110,202
History Museum/Education	140,066	151,808	151,808	306,000	457,808
Nature Center	175,888	179,916	191,239	144,000	335,239
<b>Total</b>	<b>515,207</b>	<b>514,354</b>	<b>537,992</b>	<b>676,000</b>	<b>1,213,992</b>

NOTE: The In-kind costs for the performing arts, Fuller Lodge Art Center, and the history museum/education contracts do not include major facilities charges for Fuller Lodge. FY2021 direct costs include gross receipts tax for Performing Arts, Art Center, and Concert Series, a cost that wasn't previously budgeted.

## 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 - FY2019**

In FY19 Los Alamos County awarded a contract to a new production company, Sancre Productions, for the 2019 Los Alamos Summer Concert Series. In partnership, the Community Services Department and Sancre Productions organized one of the most well-attended concert series in the history of the Summer Concert Series contract. The series format was changed to include youth performances, not only for music and singing, but also dance performances. An opening act prior to the headliner was also added, which provided an opportunity for regional artists that may not have performed in Los Alamos before. These opening acts received such positive reviews that they may be brought back as headliners in the 2020 Summer Concert Series. Sancre Productions was able to secure Chevel Shepherd, winner of The Voice, as a headliner, which brought in approx. 8,000 people, and sold out hotels in a 50-mile radius. The estimated total for the 2019 Summer Concert Series is more than 32,000 attendees. Despite the large attendance numbers, Los Alamos residents were still able to enjoy free summer concerts in a safe and family-friendly environment.

In FY2019, the Los Alamos Arts Council determined that they should merge with the Fuller Lodge Art Center contractor, KN LLC, and that process was started to facilitate a successful merger; with this potential merger The Arts Council and Fuller Lodge will have the ability to collaborate as one entity to better meet their contractual obligations with the County. The Arts Council partnered and collaborated with multiple organizations within Los Alamos County to organize a Guinness World Record attempt of the "Most Pumpkins Carved at Once". The organization offered many successful events, including its Kite Festival, Evening of Arts and Culture, Brown Bag Performances, and two art fairs.

The Los Alamos Nature Center hosted more than 40,000 visitors, ranging from school children to out-of-county visitors in FY19. An attraction that continues to grow in popularity is the annual Earth Day Celebration. PEEC partnered with 30 local community businesses and non-profits, attracting 1,200 attendees. The Nature Center also applied for and received funding from the New Mexico Clean and Beautiful Grant, which helps fund projects & initiatives that contribute toward ending littering, improving recycling, empowering youth, and beautifying communities.

The Los Alamos Historical Society participated in the LANL Summer Student event, allowing them to reach an audience that had been difficult to reach in the past. As a result, LANL student visits to the History Museum increased over previous years. During FY19, the Historical Society continued its efforts on visitor sites such as Yelp and Trip Advisor resulting in positive ratings and detailed comments reviewable by the public. The Historical Society partnered with many organizations within Los Alamos County to host several large, successful events such as the Creative Crawl, Evening of Arts and Culture, and ScienceFest. Also during FY19, the Historical Society continued to provide weekly content on their website and social media platforms, as well as submissions to the Los Alamos Daily Post to increase awareness and visibility of their offerings.

The horticulture agent for the Cooperative Extension Office made more than 1,600 one-on-one consultations during FY19 related to urban horticulture, including water conservation and integrated pest management (insects, disease, wildlife damage and weeds). Los Alamos Master Gardeners Association members successfully completed the NMSU Cooperative Extension Service Master Gardener Volunteer training. Master Gardener volunteers contributed 590 hours of work to community projects for a total value of \$14,064. Efforts included continued maintenance of the Los Alamos Demonstration Garden, which is home to more than 300 trees, shrubs and perennial plants that are compatible with the Pajarito Plateau environment. More than 6,500 people were served through the Cooperative Extension Program through various activities and events during FY19.

The Fuller Lodge Art Center had such a successful art camp in FY19 that classes sold out! Fortunately, they were able to restructure classes to accommodate more students. They also offered 286 adult art classes and interest groups in FY19. The Art Center has a well established scholarship process and has never denied a scholarship request. In FY19, the center provided 57 scholarships for Art Center programs. The Art Center hosted more than 35,000 program participants, and the Gallery Shop continued to support an average of 100 regional artists at a time. The Fuller Lodge Art Center partnered with the Los Alamos Historical Society to allow Art Center volunteers to participate in tours of the Historic District. This partnership promoted continued education and brought Art Center volunteers up to speed on Los Alamos History.

**Performance Measures**

Priority	Strategic Focus Area	Goal	Performance Measures	FY2018 Actual	FY2019 Actual	FY2020 Estimate	FY2021 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Number of Participants Served Through Historical Society Programs.	23,681	27,133	30,000	30,000
			Number of Participants Served Through the Fuller Lodge Art Center Programs.	35,938	35,482	25,000	35,500
			Number of Participants Served Through Arts Council Programs.	9,105	10,011	10,500	11,000
			Number of Participants Served Through Nature Center Programs.	38,916	44,334	37,000	38,500
			Number of Participants Served by the NMSU Cooperative Extension Program.	5,958	6,595	5,500	6,500
			Number of Attendees at Summer Concert Series		32,200	35,000	35,000

**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. CSD has found over the past several years that participation numbers fluctuate unpredictably for a number of reasons. Directors change and interpret reporting requirements differently. Counting methodologies change over time. The success of scheduled programs can be difficult to gauge in advance causing numbers to point in a direction that wasn't anticipated. Regardless of the reasons, this fluctuation makes the results less meaningful from a high level view. Four of the six contracts above are expiring and in the RFP process or contract negotiations. When those contracts begin anew, we will change reporting requirements so as to gather performance metrics that are more solid and meaningful.



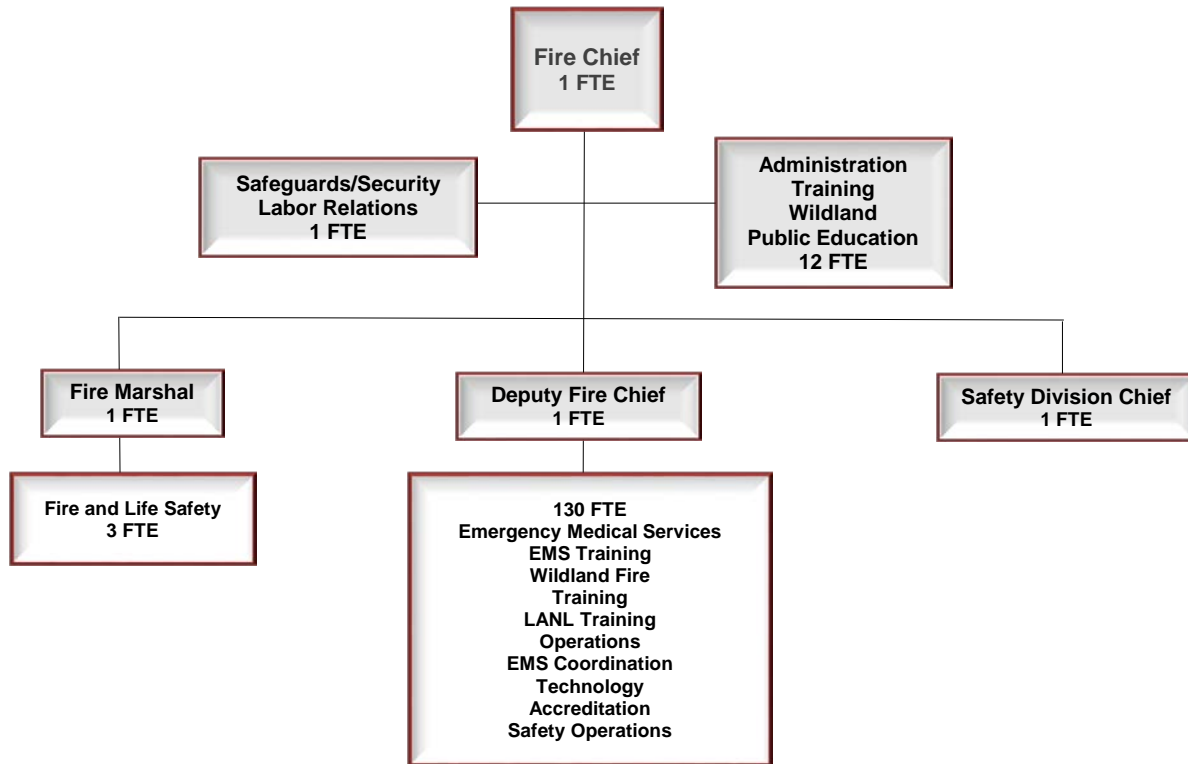
## FY2021 Budget Options Adopted - Community Service Department

CMO Rank	Item #	Division	Amount	Short Description	Detailed Notes	Recurring/One-Time	Fund
A	17	Parks Small Cap	\$ 200,000	Tot-Lots	Replace Rover Park Tot-Lot playground equipment. (\$110k) Replace Pine Street Tot-Lot playground equipment (\$90k). The playground equipment plastic is cracking at joints, causing structural issues and pinch points. Rubberized paint is cracking/spalling creating sharp, hazardous edges. Replace existing fall zone material (sand) with engineered wood chip. Install retaining wall at Pine Street to level surface and enclose wood chips. Estimated Cost \$70K for equipment + \$20K contract labor.	One-Time	CIP
A	18	Social Services	\$ 69,000	Teen Center	In FY20, Teen Center contract was adjusted by a one-time budget option (\$55k). Social Services is requesting to increase the FY2021 budget by \$69k for the Teen Center (\$51,605 General Operations, \$4,470 FFE and \$12,925 Custodial) as allowed in the contract.	Recurring	General Fund
B	29	Administrative Services	\$ 225,000	Contract Increases	Increase to contract budget for anticipated new contracts for FY2021 for existing services.	Recurring	General Fund
B	30	Library	\$ 4,786	Lease equipment to replace outdated library hardware	The library's 4 self-check machines and one RFID gate are at the end of their life-span. They were purchased in 2008. The annual maintenance costs for this equipment is currently over \$12,000 yearly. Moving to a lease option for an additional \$4,786 per year will allow the two libraries to have state of the art library equipment going forward.	Recurring	General Fund
B	31	Library	\$ 7,000	Library Collection	Increase collection budget including ebooks, books, audio books and electronic resources.	Recurring	General Fund
B	32	Open Space	\$ 45,000	Ride Center Progressive Skills Development Area & Pump Track	In the effort for Los Alamos to achieve bronze level ride center status by the International Mountain Biking Association (IMBA), a progressive skills development area and installation of a pump track is proposed. The skills area would primarily serve bike riders with beginner and intermediate skills. The pump track would serve the bike riding community of Los Alamos and gain points toward a bronze level IMBA ride center status.	One-Time	General Fund
B	33	Parks Small Cap	\$ 200,000	Netting at Overlook Ballfields	Complete work beyond Phase 1	One-Time	CIP
C	47	Golf	\$ 45,600	Tree Addition / Replacement to Attractively Mitigate Stray Ball Safety Concerns	Add new trees and replace dead trees to mitigate stray balls causing safety concerns. Holes in need of newly planted, mature trees are: 1 (protecting 2), 4, 5, 7, 8, 9, 11, 12, 14, 15. The golf course needs 38, 4-to-5-inch caliper trees that are 22-to-26 feet tall @ \$1,200 each. Smaller trees would have diminished initial effectiveness. This solution is much cheaper and much more aesthetically pleasing than constructing fencing.	One-Time	General Fund
C	48	Library	\$ 92,258	Program Specialist FTE to serve both libraries	The library has identified the need for program development and expansion. There is a demonstrated need for additional after school programming for tweens at Mesa Public Library and demand for expanded programming at the White Rock Branch Library. Working across the library system and across both youth and adult services, this position will provide program coordination and marketing support. There has been an 18% increase in visitation in White Rock and a 39.3% increase in children's program participation.	Recurring	General Fund

## FY2021 Budget Options Adopted - Community Service Department

CMO Rank	Item #	Division	Amount	Short Description	Detailed Notes	Recurring/One-Time	Fund
C	49	Parks	\$ 226,796	Add 3 FTEs in White Rock	Parks has five crews in Los Alamos and one crew in White Rock. In the past 12 years, the White Rock crew has taken on the addition of the landscaping associated with Fire Station #3, the WR Visitor Center, the WR Library, improvements at the WR Municipal Complex, and median and shoulder improvements to NM 4. The proposed adds an additional crew of three to White Rock (PCMS III lead, PCMS II and a PCMS I. Includes salaries and benefits.	Recurring	General Fund
D	64	Golf	\$ 15,000	New range ball dispenser at Golf Course	The existing range ball machine is outdated, has limited capacity, and dispenses via tokens purchased in the Pro Shop. A replacement range ball machine would have greater capacity, take either credit cards or cash and automate cleaning of the balls prior to dispensing (a task that is done manually now). The new machine would effectively extend range hours since the Pro Shop wouldn't have to be open to sell tokens for users to dispense balls from the machine.	One-Time	General Fund
D	65	Library	\$ 25,000	Provide/expand art gallery services	Managing the art gallery requires specialized skills that our library staff do not possess. By contracting out the management of the gallery, the library can continue to provide professional quality exhibits and expand related gallery programming such as gallery talks and develop collaborative programming with the library around exhibit related themes.	Recurring	General Fund
D	66	Parks Small Cap	\$ 145,000	Fence and Trees along NM502	Remove barbed wire fence along NM 502 from east end of Canyon Rim Trail west to Fire Station #6. Replace with split rail fence. Plant approximately 50 trees along fence line and install irrigation.	One-Time	CIP
D	67	Social Services	\$ 16,593	Social Services Health Care Specialist	Increase Health Care Specialist FTE from .75 to 1 FTE. With the increase of contracts being managed by the SSD, increases the number of invoices being processed, and tickets for maintenance issues at facilities. SSD has also had an increase in processing of HCAP applicants, and other public assistance programs, increase of HCAP behavioral health providers which has an increase of invoice processing, increase of invoice processing of invoices for inmates (HCAP). SSD is also now responsible to be the Staff Liaison for two County Boards. Includes labor and benefits.	Recurring	General Fund
B	70	Golf	\$ 10,000	Golf Shop inventory adjustment	A significant portion of budget authority dedicated to pro shop merchandise is used for special orders that are never put into pro shop inventory. Expanded budget authority would prevent special orders from reducing opportunity to obtain items to put on pro shop floor for general public. Will generate approximately \$22,000 in revenue.	Recurring	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

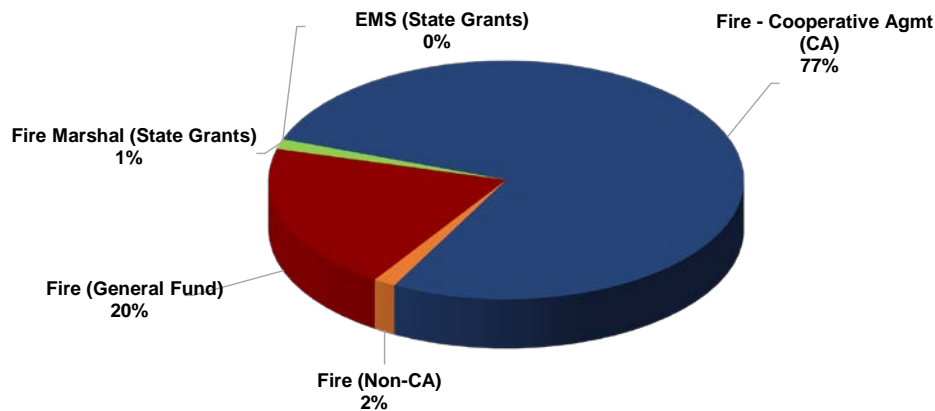
Los Alamos Fire Department is proud to be entrusted with the safety and welfare of our community. We are honored to provide exceptional services for the preservation of life, the environment, and property.

## 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.



## Expenditures by Fund





## FIRE DEPARTMENT

### Budget Summary

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2021 Adopted Budget	% Variance FY2021 vs FY2020	FY2022 Projected Budget	% Variance FY2022 vs FY2021
<b>Expenditures by Fund:</b>							
Fire - Cooperative Agmt (CA)	23,538,335	23,643,649	26,671,207	27,739,192	4%	27,895,182	1%
Fire (Non-CA)	107,860	179,876	496,456	540,000	9%	545,989	1%
Fire (General Fund)	5,178,291	4,954,340	6,607,149	7,144,357	8%	7,252,747	2%
Fire Marshal (State Grants)	905,359	523,118	480,000	480,000	0%	480,000	0%
EMS (State Grants)	9,674	10,685	10,500	10,500	0%	10,500	0%
	<u>29,739,519</u>	<u>29,311,668</u>	<u>34,265,312</u>	<u>35,914,049</u>	5%	<u>36,184,418</u>	1%
<b>Expenditures by Program:</b>							
LANL Fire Cooperative Agreement	23,538,335	23,643,649	26,671,207	27,739,192	4%	27,895,182	1%
Mutual Aid Deployments	107,860	179,876	362,118	500,000	38%	505,989	1%
Other Non-Cooperative Agreement	0	0	134,338	40,000	-70%	40,000	0%
Other General Fund & State Grants	6,093,324	5,488,143	7,097,649	7,634,857	8%	7,743,247	1%
	<u>29,739,519</u>	<u>29,311,668</u>	<u>34,265,312</u>	<u>35,914,049</u>	5%	<u>36,184,418</u>	1%
<b>Expenditures by Type:</b>							
Salaries	11,667,436	12,473,392	13,193,121	13,622,405	3%	14,513,898	7%
Benefits	5,796,580	5,631,185	6,399,236	6,603,134	3%	6,341,237	-4%
Professional / contractual services	1,705,928	1,309,054	1,676,040	1,942,620	16%	1,742,620	-10%
Materials / supplies	1,216,683	667,778	1,570,010	1,551,578	-1%	1,125,145	-27%
Interfund charges	9,204,827	9,121,362	11,426,905	12,194,312	7%	12,461,518	2%
Capital Outlay	148,065	108,897	0	0	N/A	0	N/A
	<u>29,739,519</u>	<u>29,311,668</u>	<u>34,265,312</u>	<u>35,914,049</u>	5%	<u>36,184,418</u>	1%
<b>FTE Summary:</b>							
Regular (full & part time)	150.00	150.00	150.00	150.00	0%	150.00	0%
<b>FTEs By Division:</b>							
Emergency Medical	3.00	3.00	3.00	3.00	0%	3.00	0%
Fire Life Safety	2.00	2.00	2.00	2.00	0%	2.00	0%
Operations	132.00	132.00	132.00	132.00	0%	132.00	0%
Training	3.00	3.00	3.00	3.00	0%	3.00	0%
Administration	10.00	10.00	10.00	10.00	0%	10.00	0%
	<u>150.00</u>	<u>150.00</u>	<u>150.00</u>	<u>150.00</u>	0%	<u>150.00</u>	0%

### Budget Overview

The budget as proposed 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 preceding 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 - FY2019

- Through Los Alamos Fire Department's initiative for accreditation, a Community Risk Assessment-Standard of Cover document was developed to identify service area hazards/risks and align resources to address them. A thorough self-assessment was conducted of all emergency and non-emergency service areas to assess the effectiveness of programs and plans for continuous improvement.
- The department received a New Mexico Fire Protection grant and purchased a utility vehicle to be used as a Wildland command and communications unit. This vehicle is deployable to wildland incidents throughout the country as requested.
- The department responded to a resource request for a Planning Section Chief to the Coyote Ranger District.
- On 1/16 LAFD Wildland Division received confirmation from DHSEM that the LAFD Wildfire Education Project was approved for Phase II. However the formal award will be held up for the interim due to the federal shutdown. LAFD's project is the first to be awarded Phase II in the State.
- The department worked closely with the IM division and Consolidated Dispatch Center to enhance our capability to analyze data using GIS coordinates.
- In a cooperative effort between several county departments (IM, Facilities, Parks, CMO) and in collaboration with the Los Alamos Medical Center and the Los Alamos Heart Council, the first AED was installed at Ashley Pond Park and dedicated to the Station 6 B Shift crew, whose actions, in cooperation with medical providers ultimately resulted in a life being saved.
- LAFD completed pilot training, FAA licensing and completed all policy necessary to implement Unmanned Aerial System (UAS - Drone) program in place.



Technical Rescue Team Training



Los Alamos Fire Department at Vehicle Crash



**Los Alamos Fire Department Drone Training Program**

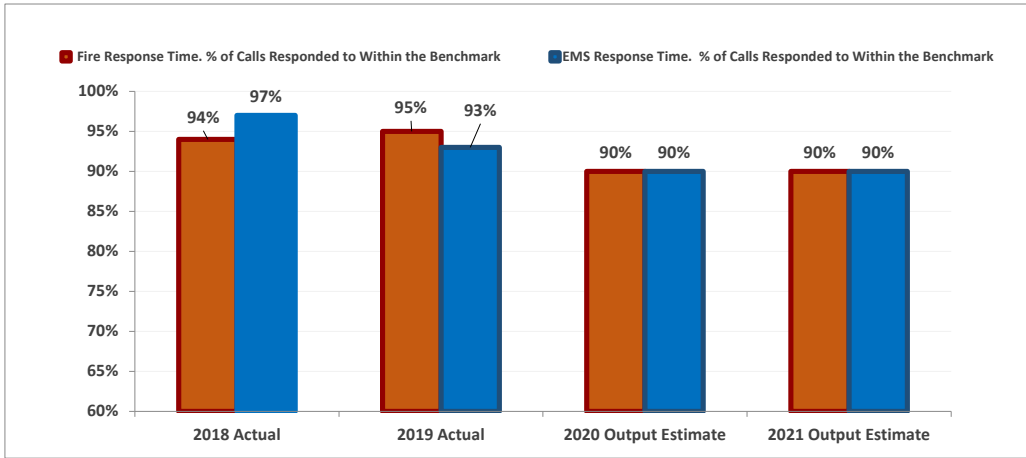


**Raymond Barela presenting during the Accreditation Process**

**Performance Measures**

Priority	Strategic Focus Area	Goal	Performance Measures	2017 Actual	2018 Actual	2019 Actual	2020 Estimate	2021 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	Number of Public Education Events Conducted.	104	207	209	100	100
			Fire Response Time. % of Calls Responded to Within the Benchmark for Response Time.	89%	94%	95%	90%	90%
			EMS Response Time. % of Calls Responded to Within the Benchmark for Response Time.	95%	97%	93%	90%	90%

### Reponses Times for Fire and EMS Services

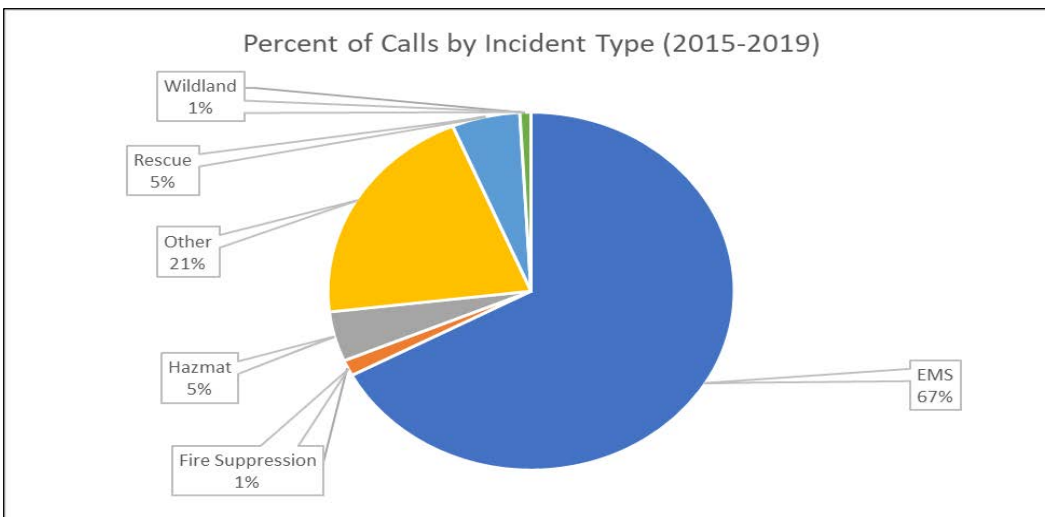


### Responses by Call Type comparison 2016-2019 (included emergency and non-emergency responses)

	2016		2017		2018		2019	
	Incidents	Units	Incidents	Units	Incidents	Units	Incidents	Units
Fire Suppression	20	138	38	247	23	107	15	81
EMS	1,373	2,801	1,447	3,125	1,413	3,068	1,563	3,367
HazMat	104	307	103	291	107	344	36	117
Rescue	113	322	128	403	114	313	79	223
Wildland	15	125	24	109	26	135	18	128
Other	411	1,475	447	1,504	653	2,153	664	2,277
<b>Total</b>	<b>2,036</b>	<b>5,168</b>	<b>2,187</b>	<b>5,679</b>	<b>2,336</b>	<b>6,120</b>	<b>2,375</b>	<b>6,193</b>

\*In 2017 there were 2223 calls, 698 of those were non-emergency calls, and the remaining 1,525 were emergency.

### 2015 - 2019 Responses by Call Types (includes emergency and non-emergency)

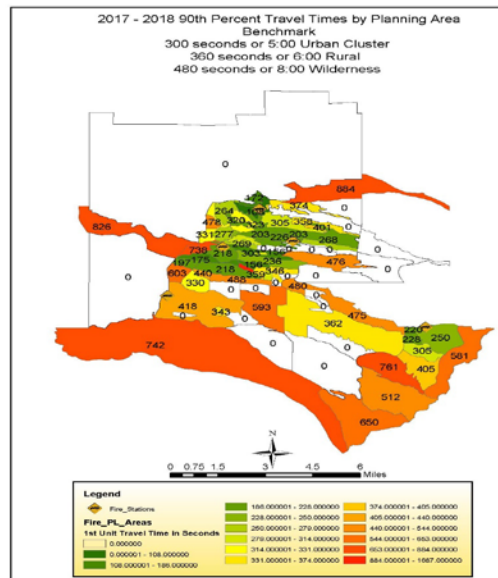
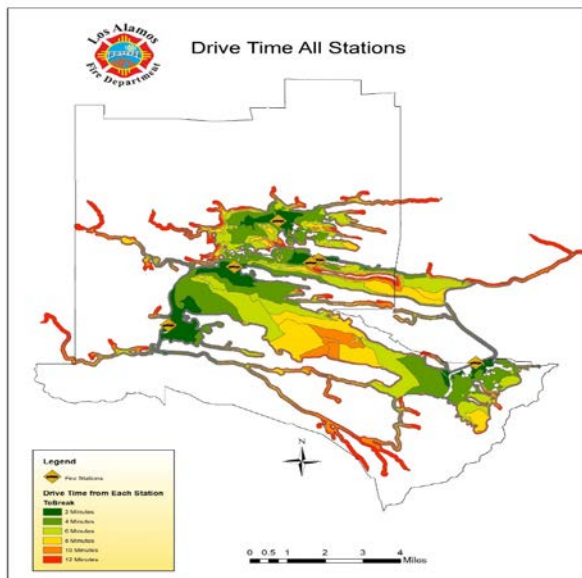


### Performance Measures Narrative and Analysis

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 2015 - 2019, by hour of day

Hour of the Day	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total	
0		21	24	16	16	13	26	142	
1		14	21	14	21	13	25	130	
2		14	19	14	17	15	13	109	
3		14	15	14	14	10	20	99	
4		10	25	14	21	12	7	103	
5		18	19	20	10	10	23	114	
6		25	22	29	32	27	26	183	
7		33	43	60	50	54	40	312	
8		39	56	80	56	50	58	400	
9		37	56	77	57	63	70	408	
10		54	73	83	77	86	72	496	
11		62	65	84	101	95	65	539	
12		60	72	59	82	64	77	469	
13		55	72	88	64	72	64	473	
14		54	67	73	82	63	70	461	
15		55	83	70	81	83	65	483	
16		45	69	69	84	77	64	454	
17		39	71	80	84	78	57	457	
18		43	43	64	66	61	50	383	
19		32	53	45	57	42	45	312	
20		36	33	39	46	42	38	276	
21		41	35	35	36	37	44	262	
22		34	28	27	16	32	21	197	
23		21	14	16	20	30	32	159	
<b>Total</b>		<b>856</b>	<b>1078</b>	<b>1170</b>	<b>1190</b>	<b>1129</b>	<b>1072</b>	<b>926</b>	<b>7421</b>





# POLICE DEPARTMENT

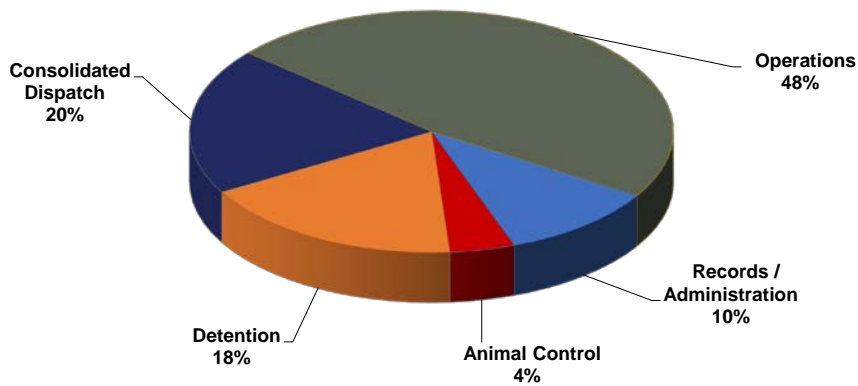
## Description

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).

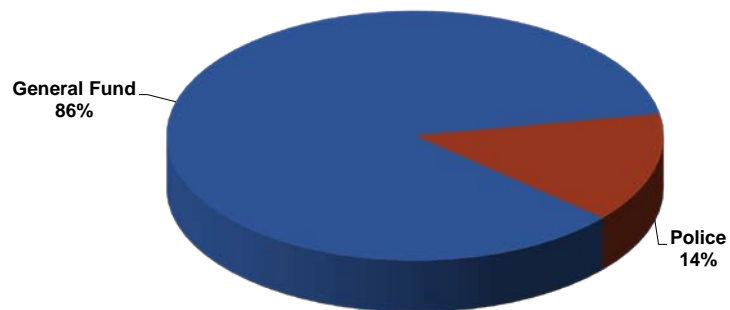
## Mission

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

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2021 Adopted Budget	% Variance FY2021 vs FY2020	FY2022 Projected Budget	% Variance FY2022 vs FY2021
<b>Expenditures by Program:</b>							
Animal Control	352,805	377,686	410,599	452,160	10%	456,055	1%
Detention	1,685,330	1,716,104	1,736,174	1,858,790	7%	1,915,263	3%
Consolidated Dispatch	1,147,702	1,248,097	1,543,986	2,038,195	32%	1,703,212	-16%
Operations	4,335,240	4,347,974	4,484,463	4,951,209	10%	5,163,746	4%
Records / Administration	1,120,213	995,959	1,205,645	1,097,564	-9%	1,161,203	6%
	<u>8,641,290</u>	<u>8,685,820</u>	<u>9,380,867</u>	<u>10,397,918</u>	11%	<u>10,399,479</u>	0%
<b>Expenditures by Fund:</b>							
General	8,602,477	8,646,047	9,328,668	10,358,118	11%	10,359,679	0%
State Grants	38,814	39,773	52,199	39,800	-24%	39,800	0%
	<u>841,290</u>	<u>8,685,820</u>	<u>9,380,867</u>	<u>10,397,918</u>	11%	<u>10,399,479</u>	0%
<b>Expenditures by Type:</b>							
Salaries	5,077,807	5,090,346	5,396,201	5,653,216	5%	5,820,861	3%
Benefits	2,208,833	2,346,949	2,428,961	2,870,586	18%	3,042,431	6%
Professional / contractual services	566,796	432,891	470,086	512,128	9%	478,440	-7%
Materials / supplies	257,876	264,784	426,275	402,594	-6%	439,063	9%
Interfund charges-Other	517,696	511,077	556,145	511,024	-8%	526,354	3%
Capital outlay	11,456	39,773	103,199	448,370	334%	92,330	-79%
Fiscal charges	826	0	0	0	N/A	0	N/A
	<u>8,641,290</u>	<u>8,685,820</u>	<u>9,380,867</u>	<u>10,397,918</u>	11%	<u>10,399,479</u>	0%
<b>FTE Summary:</b>							
Regular (full & part time)	74.00	74.00	77.00	78.00	1%	78.00	0%
Limited Term	0.75	0.75	0.75	0.75	0%	0.75	0%
	<u>74.75</u>	<u>74.75</u>	<u>77.75</u>	<u>78.75</u>	1%	<u>78.75</u>	0%
<b>FTEs By Division:</b>							
Animal Control	4.00	4.00	4.00	5.00	25%	5.00	0%
Detention	16.00	16.00	16.00	16.00	0%	16.00	0%
Consolidated Dispatch	13.35	13.35	16.35	16.35	0%	16.35	0%
Emergency Management	2.00	2.00	2.00	2.00	0%	2.00	0%
Records / Administration	9.40	9.40	9.40	8.40	-11%	8.40	0%
Operations	30.00	30.00	30.00	31.00	3%	31.00	0%
	<u>74.75</u>	<u>74.75</u>	<u>77.75</u>	<u>78.75</u>	1%	<u>78.75</u>	0%

### 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 - FY2019

- A CALEA Accreditation review of 25 percent of all standard resulted in a notice of 100% compliance.
- Part I - Crime fell 32% from 2018 and has fallen 57% since 2014.
- Safety Town was held for the fifth consecutive year teaching nearly 100 Pre-K children basic safety strategies.

## Performance Measures



Officer Eakins helps Safety Town participants

Young citizen finds a new friend at the Shelter.



2019 Special Olympics Torch Run

**Performance Measures**

	2012	2013	2014	2015	2016	2017	2018	2019
<b>PART 1 CRIME</b>								
<b>VIOLENT CRIMES</b>								
HOMICIDE	0	0	0	0	0	0	0	0
MANSLAUGHTER	0	0	0	0	0	0	0	0
RAPE	10	6	4	6	3	4	5	10
AGG. ROBBERY	0	1	1	0	1	2	1	1
AGG. ASSAULT	49	38	23	16	13	19	19	9
<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>20</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	8
LARCENY	163	130	150	134	120	88	88	60
AUTO THEFT	4	5	2	3	6	2	2	4
ARSON	3	0	2	1	2	0	1	0
<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>72</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>65%</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>92</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>68%</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	13078
<b>General Offense Report</b>	1,453	1,415	1,188	1,077	1,219	1,135	871	763
<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	205
DWI	63	56	55	45	79	32	44	20
TRAFFIC TICKETS	2,175	1,796	1,723	2,608	2,825	2,110	1,573	2078
TRAFFIC WARNINGS	2,917	2,561	513	673	801	0	478	590



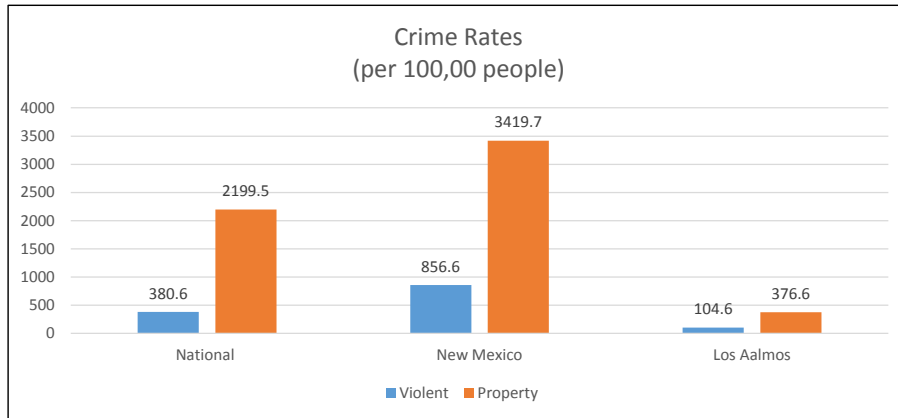
Serving the community in ANY condition



LAPD Cruiser in front of a beautiful Los Alamos sunset

## Performance Measures Narrative and Analysis

Through the fourth quarter of 2019, officers responded to a total of 92 overall Part 1 Offense complaints, which represents a 32% decrease as compared to 135 offenses in 2018. Violent crime decreased 20% from 25 offenses in 2018 to 20 in 2019. Property crime decreased by 35% from 110 in 2018 to 72 in 2019. The total of 92 Part 1 Crimes is believed to be the lowest recorded crime rate in the Department's history. By comparison, the Los Alamos rates of violent crime and property crime are significantly lower in relation to State and National Data.



*\*2018 National State Data*

*\*2019 Los Alamos Data*

*\*Los Alamos Rate Based on a Population of 19,100(x5.23)*

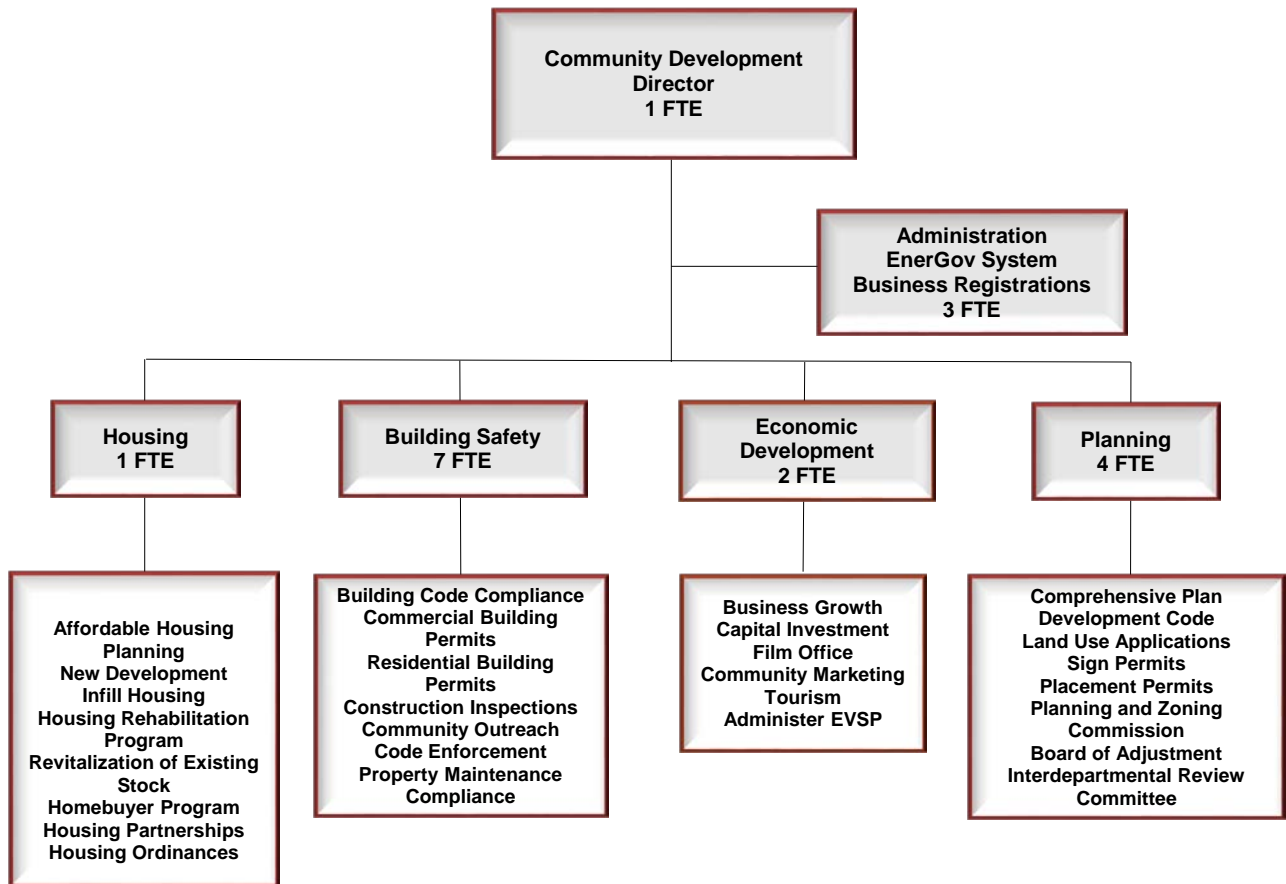


**2019 Officer Memorial Ceremony**

### FY2021 Budget Options - Police

CMO Rank	Item #	Division	Amount	Short Description	Detailed Notes	Recurring/One-Time	Fund
B	34	Animal Control	\$ 75,372	Full Time PSA	Full Time PSA position to enhance customer service capacity at the Animal Shelter. Includes labor and benefits.	Recurring	General Fund
B	35	Dispatch	\$ 357,570	Secondary Dispatch	Cost represents additional infrastructure to complete secondary Dispatch capacity. To be located at Fire Dept. server room at Station 3 in White Rock.	One-Time	General Fund

# COMMUNITY DEVELOPMENT DEPARTMENT



# COMMUNITY DEVELOPMENT DEPARTMENT

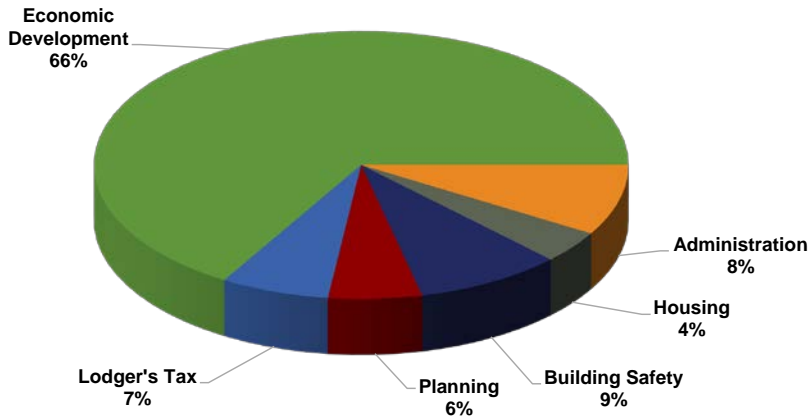
## Department Description

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.

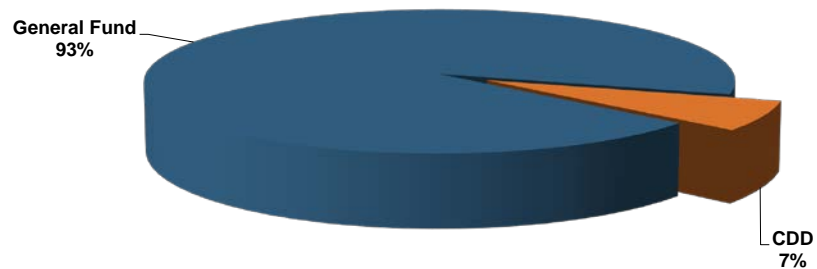
The Department's main goal is to provide consistent, timely, fair and solution-oriented land use planning, building permitting and inspection processes and housing policy and program development with the highest level of customer service in mind. Although many of the primary functions of the Community 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**

	<b>FY2018 Actual</b>	<b>FY2019 Actual</b>	<b>FY2020 Adopted Budget</b>	<b>FY2021 Adopted Budget</b>	<b>% Variance FY2021 vs FY2020</b>	<b>FY2022 Projected Budget</b>	<b>% Variance FY2022 vs FY2021</b>
<b>Expenditures by Program:</b>							
Administration	542,632	536,190	594,282	641,935	8%	784,701	22%
Housing	207,594	178,208	276,473	295,310	7%	300,677	2%
Building Safety	631,572	541,345	721,743	665,918	-8%	559,195	-16%
Planning	400,559	317,541	449,690	424,348	-6%	424,159	0%
Lodger's Tax	0	0	0	493,038	N/A	404,615	-18%
Economic Development	0	0	0	4,991,169	N/A	2,877,773	-42%
Economic Development Capital Projects	0	0	0	4,700,000		2,000,000	
	<u>1,782,356</u>	<u>1,573,284</u>	<u>2,042,188</u>	<u>12,211,718</u>	498%	<u>7,351,120</u>	-40%
<b>Expenditures by Type:</b>							
Salaries	1,168,492	1,051,002	1,275,252	1,427,269	12%	1,470,776	3%
Benefits	447,188	388,721	503,571	548,823	9%	579,321	6%
Professional / contractual services	116,744	93,555	207,167	10,060,417	4756%	5,134,884	-49%
Materials / supplies	25,387	10,976	15,785	31,785	101%	21,410	-33%
Interfund charges-Other	19,295	24,777	34,413	37,424	9%	38,549	3%
Fiscal charges	5,251	4,253	6,000	106,000	1667%	106,180	0%
	<u>1,782,356</u>	<u>1,573,284</u>	<u>2,042,188</u>	<u>12,211,718</u>	498%	<u>7,351,120</u>	-40%
<b>Expenditures by Fund:</b>							
General	1,782,356	1,573,284	2,042,188	4,360,930	114%	4,446,505	2%
Lodgers Tax	0	0	0	493,038	N/A	404,615	-18%
Economic Development	0	0	0	2,657,750	N/A	500,000	-81%
Capital Improvement Projects	0	0	0	4,700,000		2,000,000	
	<u>1,782,356</u>	<u>1,573,284</u>	<u>2,042,188</u>	<u>12,211,718</u>	498%	<u>7,351,120</u>	-40%
<b>FTE Summary:</b>							
Regular (full & part time)	16.00	16.00	16.00	18.00	13%	18.00	0%
<b>FTEs By Division:</b>							
Administration	6.00	6.00	4.00	4.00	0%	4.00	0%
Housing	1.00	1.00	1.00	1.00	0%	1.00	0%
Building Safety	5.00	5.00	7.00	7.00	0%	7.00	0%
Planning	4.00	4.00	4.00	4.00	0%	4.00	0%
Economic Development	0.00	0.00	0.00	2.00	0%	2.00	0%
	<u>16.00</u>	<u>16.00</u>	<u>16.00</u>	<u>18.00</u>	13%	<u>18.00</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 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

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2021 Adopted Budget	% Variance FY2021vs FY2020	FY2022 Projected Budget	% Variance FY2022vs FY2021
<b>Expenditures by Type:</b>							
Salaries	372,842	366,698	392,762	398,607	1%	530,748	33%
Benefits	132,656	135,129	132,921	173,783	31%	182,321	5%
Professional / contractual services	4,194	9,663	36,200	36,200	0%	37,286	3%
Materials / supplies	13,231	4,902	9,460	9,460	0%	9,744	3%
Interfund charges	14,458	15,545	16,939	17,885	6%	18,422	3%
Fiscal charges	5,251	4,253	6,000	6,000	0%	6,180	3%
	<u>542,632</u>	<u>536,190</u>	<u>594,282</u>	<u>641,935</u>	8%	<u>784,701</u>	22%
<b>FTE Summary:</b>							
Regular (full & part time)	5.00	6.00	4.00	<u>4.00</u>	0%	<u>4.00</u>	0%

### Budget Overview

The FY2021 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 FY2019

- Administered all IPRA and other request for records that came through our office.
- Staff liaison to both the HPAB and the CDAB Boards
- Partner with CSD in creating an Event Permit prototype to allow for a one-stop shop for events held on county property and in county buildings. Our department is writing the policy and procedure to accompany this permit process, and our department will be the case managing department for all event permits.
- Administration support for all Boards and Commissions
- Support on Economic Development project, specifically with initiating the permitting / planning processes.
- Participation on the Economic Vitality Action Team
- Processing of all new business licenses and all business license renewals.



## 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

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2021 Adopted Budget	% Variance FY2021 vs FY2020	FY2022 Projected Budget	% Variance FY2022 vs FY2021
<b>Expenditures by Type:</b>							
Salaries	88,249	89,172	94,420	99,534	5%	102,771	3%
Benefits	32,660	32,656	33,747	42,470	26%	45,150	6%
Professional / contractual services	86,609	55,785	147,556	147,556	0%	151,983	3%
Materials / supplies	76	595	750	5,750	667%	773	-87%
	<u>207,594</u>	<u>178,208</u>	<u>276,473</u>	<u>295,310</u>	7%	<u>300,677</u>	2%
<b>FTE Summary:</b>							
Regular (full & part time)	1.00	1.00	1.00	<u>1.00</u>	0%	<u>1.00</u>	0%

### Budget Overview

The FY2021 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.

### Program Purpose

The Housing Division is responsible for developing and implementing programs and projects to maintain and increase affordable housing opportunities for all segments of the Los Alamos community. The division contributes to new housing projects by drafting ordinances and development agreements, and housing strategies by analyzing market data and identifying new funding opportunities.



**Home Renewal Program**

## CDD - HOUSING DIVISION

### Significant Accomplishments - FY2019

- **Housing Market Needs Analysis** : Assisted in the process of developing and issuing an RFP for a housing market study to determine overall community housing needs.
- **North Mesa Housing Development Initiative**: Launched initiative to study the feasibility of a workforce housing project on Los Alamos Public School land.
- **Canyon Walk Affordable Rental Apartments**: Coordinated transfer of site to developer, Bethel, with completion of required documents including a Land Development Agreement that includes a preliminary site and infrastructure plan and development schedule.
- **The Bluffs Affordable Rental Apartments**: Assisted with the developer application process to Los Alamos County and assisted with the drafting of the ordinance for land donation with the land development agreement, which was subsequently approved by County Council.
- **Homebuyer Assistance Program**: Oversaw administration of contract with Los Alamos Housing Partnership for the down-payment assistance program. A total of six (6) loans were closed during 2019. Updated program policies and procedures to align with stated ad federal standards and to include new suitable lender products. The program goal is to assist ten (10) households each year.
- **Housing Rehabilitation Program**: Oversaw administration of Los Alamos Housing Partnership contract resulting in the completion of four (4) home rehabilitation projects. Oversaw funding approval for four (4) additional rehabilitation projects for the 2019-2020 program year. Updated application and loan templates as well as policies and procedures. The program goal is to assist up to twelve (12) households each year.

### Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2019 Actual	FY2020 Estimate	FY2021 Estimate	
Quality of Life	Housing	Support Development of Affordable Workforce Housing.	Homebuyer Assistance Program	Homes Purchased with County Down payment Loan	6	*5	10
			Homebuyer Assistance Program	First Time Homebuyers	5	4	8
			Homebuyer Assistance Program	Average County Down payment Loan	\$13,430	\$20,440	\$25,000
			Homebuyer Assistance Program	Average Household Contribution	\$4,000	\$3,500	\$4,000
			Homebuyer Assistance Program	Households whose Monthly Housing Costs were Reduced with Home Purchase	*3	4	7
		Promote Maintenance and Enhancement of the Housing Stock Quality While Utilizing Available Infill Opportunities as Appropriate.	Home Renewal Program	Homes Repaired or Improved	4	7	10
			Home Renewal Program	*Homes Received Energy Efficient Updates	4	5	8
			Home Renewal Program	*Homes Received General or Emergency Repair	0	2	2
			Home Renewal Program	Permit and Plan Review Fees Waived	\$2,669	\$4,675	\$6,681
			Home Renewal Program	Average County Project Loan	\$31,960	\$20,236	\$25,000
*Funds Leveraged from External Sources to date for both programs: \$76,138							

\*Few homebuyer applicants early FY2020 due to limited homes for sale

\*Monthly mortgage payments for 3 of the 6 homebuyers were lower than their rent payments prior to home purchase.

\*Energy efficient updates include items such as new boilers, furnaces, windows and/or insulation to meet Energy Code standards

\*General repairs include improvements to bring home up to Codes and/or for accessibility and safety. Emergency repair includes broken furnaces and boilers, unsafe electrical wiring, and leaking roofs

\*Funds from other government and non-profit organizations used towards project costs

### Housing Performance Measures Narrative and Analysis - FY2019

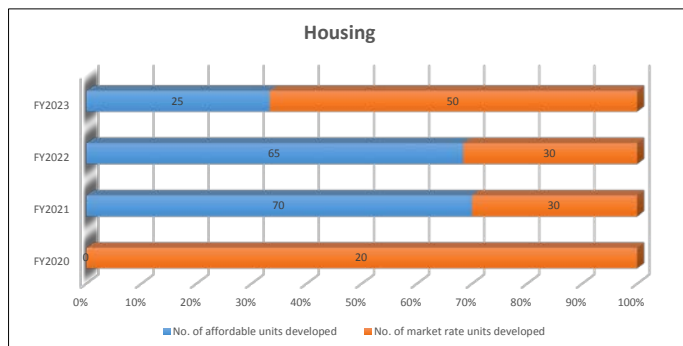
**Affordable Rental Units:** Necessary legal and funding steps were achieved for the Canyon Walk and Bluffs apartment projects on DP Road for developer, Bethel, to maintain construction completion schedule of late FY2021 and FY2022 respectively. Canyon Walk will include seventy (70) workforce units and the Bluffs will include sixty-four (64) units for ages 55 and over.

**Market Rental and Ownership Units:** Two vacant infill development sites received site plan approval: The Hill Apartments for one hundred forty-nine (149) dwelling units on Trinity Drive and the Black Hole for forty-four (44) townhomes.

**Homebuyer Down Payment Loans:** Five (5) of the six (6) households that purchased a home with a County down payment loan in FY2019 were first time homebuyers. For three (3) of these households, the monthly housing payment was lower than their previous rental situation as a result of becoming homeowners. More lenders joined the program providing qualified households a wider selection of rates and loan products including rates and products for townhomes, condominiums, and apartment units.

**Housing Rehabilitation Program:** All four (4) FY2019 program homeowners achieved energy efficiency updates. The program saw an increase in referrals from satisfied homeowners in the program resulting in an increase in applications for rehab projects.

**Housing Market Analysis:** Staff selected a qualified consultant to assess Los Alamos county housing needs and provide recommendations for housing development priorities and strategies.



## 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

	FY2018	FY2019	FY2020	FY2021	%	FY2022	%
	Actual	Actual	Adopted	Adopted	Variance	Projected	Variance
			Budget	Budget	FY2021 vs	Budget	FY2022 vs
					FY2020		FY2021
<b>Expenditures by Type:</b>							
Salaries	433,177	381,831	494,426	468,865	-5%	363,126	-23%
Benefits	161,407	122,651	190,053	149,262	-21%	158,172	6%
Professional / contractual services	21,889	23,120	15,915	22,915	44%	16,393	-28%
Materials / supplies	10,261	4,511	3,875	7,875	103%	3,992	-49%
Interfund charges	4,837	9,232	17,474	17,001	-3%	17,512	3%
	<u>631,572</u>	<u>541,345</u>	<u>721,743</u>	<u>665,918</u>	-8%	<u>559,195</u>	-16%
<b>FTE Summary:</b>							
Regular (full & part time)	5.00	7.00	7.00	<u>7.00</u>	0%	<u>7.00</u>	0%

### Budget Overview

The FY2021 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 Building Safety Division reviews construction plans and inspects building projects to make sure they are built correctly and safely. By regulating and controlling the design, workmanship, quality of materials, and other requirements of the International Building Codes and other construction codes, the Building Division safeguards health, property and the public's welfare.

The Division strives to enhance services to provide for the success of quality construction within the County which often means meeting with developers, homeowners and contractors well before and during projects to ensure that essential information is being provided in real time about our processes. Our staff provides a facilitative approach in the review, permitting and inspection of residential and commercial projects.

The Building Safety Division works in cooperation with County Fire, Police, Public Works, and Public Utilities Departments in the enforcement the building and nuisance codes. Mechanical, electrical and plumbing plan review, permitting and inspections are handled by the New Mexico Construction Industries Division (CID).

Los Alamos County Building Safety Division is an International Accredited division, and is the first division to be nationally accredited in New Mexico. Through the accreditation process they have demonstrated that they implement best practices for public safety, customer service, budgeting, professional development and other related functions..



### Significant Accomplishments - FY2019

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 and Do It Yourself (DIY) Homeowner Meetings. The Building Division performs "over-the-counter" reviews of windows, doors, roofs, fences, sheds under 200 sq. ft. and stucco permits. In addition, flexibility for commercial sign requirements and applications have been created. Review times for residential from 5 days to 3 and commercial from 30 days to 10. The Building Division has implemented drone inspections on roofs to ensure inspector safety and have recently implemented the use of Skype for certain types of re-inspections, the first and only Building Division in New Mexico to do so. We are an International Accredited Division the first in New Mexico. Policies and Procedures have been updated. Permit applications and requirements have been updated. Interactive house on CDD web page introduced. As a customer courtesy, the division has compiled a list of engineers, architects and contractors that are currently licensed and active in the County.

### Performance Measures Narrative and Analysis

As a requisite to maintain our ICC Accreditation, BSD staff must continually assess and revise service provision through the use of performance measures for the division and continued updates of our forms, policies, procedures. We will strive to stay in the forefront when it comes to initiative way to be more efficient for staff and our citizens, such as the implemented drones for roof inspections, SKYPE re-inspections and the continued education of staff to better serve our customers. We hold weekly meetings to review projects statuses on plan reviews, inspections, permits on hold and track other departments statuses on plans review so that we can help facilitate getting the plans to approval.

**Performance Measures**

Priority	Strategic Focus Area	Goal	Performance Measures	FY2018 Actual	FY2019 Actual	FY2020 Estimate	FY2021 Estimate	
Quality Governance	Economic Vitality	Providing a Faster Turn around Time On Plan Review	Number of Commercial Permits Issued	95	77	185	190	
	Commercial/Residential	Simplify the Permit Requirements and Improve Overall Process.	# of Residential Permits Issued	697	714	844	900	
			# of Inspections	1659	1639	1970	2200	
			# of Inspections Per Inspector	830	820	985	1100	
			Commercial Valuation	\$3,759,878	\$4,183,243	\$62,436,196*	\$70,000,000	
			Residential Valuation	\$12,798,254	\$12,137,128	\$17,842,820*	\$21,000,000	
			# of Certificates of Occupancy Commercial	5	2	11	12	
			# of Certificates of Occupancy Residential	14	6	33	40	
	Quality of Life	Property Maintenance	Compliance Without Notice of Violation	# of Code Courtesy Letters	0 <sup>A</sup>	922	1182	1100
				# of Notice Of Violations	1718	109	79	70
Average of days Code Case Open				54	63	46	60	
% of Total Cases Inspector Generated				N/A <sup>B</sup>	80.40%	90%	70%	
% of Total Cases Complaint Generated				N/A <sup>B</sup>	19.60%	10%	30%	
# of Court Cases				4	2	2	1	

<sup>A</sup> Courtesy letters were added as a first step in July 1, 2018 (FY2019)

\*Commercial valuation up due to apartments on DP road.

\*Residential up due to A-19 and Black Hole

<sup>B</sup>In F2018 EnerGov Code Case complaint tracking was not available

## 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

	FY2018	FY2019	FY2020	FY2021	%	FY2022	%
	Actual	Actual	Adopted	Adopted	Variance	Projected	Variance
			Budget	Budget	FY2021 vs	Budget	FY2022 vs
					FY2020		FY2021
<b>Expenditures by Type:</b>							
Salaries	274,223	213,300	293,644	278,490	-5%	286,877	3%
Benefits	120,465	98,285	146,850	120,662	-18%	127,810	6%
Professional / contractual services	4,052	4,988	7,496	21,496	187%	7,721	-64%
Materials / supplies	1,819	968	1,700	3,700	118%	1,751	-53%
	<u>400,559</u>	<u>317,541</u>	<u>449,690</u>	<u>424,348</u>	-6%	<u>424,159</u>	0%
<b>FTE Summary:</b>							
Regular (full & part time)	4.00	4.00	4.00	4.00	0%	4.00	0%

### Budget Overview

The FY2021 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 primary role of the Planning Division of the Community Development Department is to administer the Development Code (Chapter 16 of the Municipal Code) and process land use applications while also providing technical assistance to the community on current land use and development issues. The Planning Division is also a lead on strategic long range planning initiatives, particularly on the the Comprehensive Plan, which they are tasked with updating and maintaining.

Planning staff coordinate the work of the Interdepartmental Review Committee (IDRC) which ensures coordinated and efficient use of the land in the County and support the efforts of the Economic Development Administrator and Housing Program initiatives. Planning staff also serve as the liaison to the Planning and Zoning Commission and the Board of Adjustment.

### Significant Accomplishments - FY2019

**Developing the Planning Division Team:** The Planning Division added three (3) new team members (of a total of four FTE's) and made efforts to coalesce as a team, learning existing processes and procedures, as well as making various improvements such as designating a single point of contact for complex projects to assist in transitioning from early project development through the entire planning and building permit processes. In addition, each member of the Planning Division acts as a case manager, managing cases through the planning process; coordinating with the applicant, IDRC, writing staff reports, and presenting the case to the BOA and/or Planning & Zoning Commission. This has allowed the division to manage an increase in development applications, ensure quality customer service, and build team member skills and experience.

**Communication and Process Improvements:** Staff have created a PowerPoint presentation template in order to better share key case information and graphics/visuals with the Planning 7 Zoning Commission and the public during hearings. Improvements to the IDRC process are under way, with the goal of focusing planning cases conditions and comments to the review criteria in the Chapter 16 Development Code. Staff have created a new template for staff reports in order to streamline the report, improve flow, and better organize the key criteria for review. Staff has conducted training presentations with the Planning & Zoning Commission to provide information on the Development Code review criteria and providing background information on various topics in planning such as mobility, parking, land use, density, design, etc. Staff have drafted a processes and procedures manual for the Planning Division.

**Special Projects:** Staff hired a consultant firm to assist in creation of a North Mesa Housing Study with the goal of identifying the feasibility for workforce housing on a 30-acre Public School owned parcel on North Mesa. Staff received approval of County Council to issue an RFP for a two phase project to create Downtown Master Plans for Los Alamos townsite and White Rock town center, and a complete update of the Chapter 16 Development Code. Staff worked with the County Attorneys Office in developing a draft update of the Sign Code. Some community outreach regarding the sign code has already been conducted, with a planned roll-out in late 2020.

Priority	Strategic Focus Area	Goal	Categories	FY2018 Actual	FY2019 Actual	FY2020 Estimate	FY2021 Estimate	
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	Land Use Applications	Total Planning Cases Reviewed	43	42	50	50
				Total Housing Units Approved via site plan/ subdivision review	174	136	262	200
				Number of pre-application meetings	N/A	N/A	N/A	24
				Number of IDRC reviews coordinated	12	13	18	18
				Planning & Zoning Commission Hearings	11	11	13	12
				BOA Hearings	4	2	1	2
				Planning Presentations to County Council	2	2	2	2
				Planning & Zoning Commission Trainings	3	2	2	2
				Case load per FTE	N/A	N/A	N/A	12
			Special Projects	* Studies, Code Updates, Comp Plan Updates, etc.	1	N/A	5	5
General Permit	** Total Permits Reviewed	350	517	540	500			

N/A: New measure criteria for FY21.

\* Special projects vary from year to year depending on County Council initiatives.

\*\* Building, special event, temporary use, sign, fence, etc.

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

The work performed by the Planning Division includes both current (cases for public hearing, permits, etc.) and long-range (comprehensive plan, development code updates, and special studies/projects) planning. The performance measures track both current and long-range planning and have been identified in three key categories; land use applications, special projects, and general permit related.

#### **Land Use Applications**

Staff accepts and processes various land use applications (site plans, subdivisions, rezoning's, summary plats, etc.), acting as case managers, for all development review applications, both administrative and those that require public hearings at the Board of Adjustment (BOA) and the Planning and Zoning Commission (P&Z). This includes coordination of all other departmental reviews, production of staff reports, sending notice requirements, coordinating with the IDRC, and presentation to the BOA, P&Z, and County Council. Certain cases, including subdivisions, rezoning's, comprehensive plan amendments, development code updates, and appeals require multiple staff reports and public hearings.

#### **Special Projects**

Special and long-range projects established by County Council, are typically tied to County guiding documents such as the Strategic Leadership Plan, Comprehensive Plan, Economic Vitality Plan, or Housing Market Analysis Plans. The North Mesa Housing Study is focused on a 30-acre Los Alamos Public School owned parcel in the North Mesa community, to explore the feasibility of a new neighborhood for workforce housing and establish a vision and implementation plan for future stages of a potential multi-year effort. The demand for additional housing is very strong for the County, and this project could help meet a portion of the overall need. Staff received approval of County Council to issue an RFP for a two phase project to create Downtown Master Plans for Los Alamos Main Site and White Rock, and a complete update of the Ch16 Development Code. This project will result in the development of a Downtown Master Plan for Los Alamos Main Site and White Rock, with the goal of creating a vision, goals, and objectives with a focus on planning topics such as mobility, parking, land use, infill, development standards, economic development, implementation, etc. in order to provide the detail necessary for the further infill/development of the County's downtown areas. The Development Code update is necessary to bring the Code in alignment with the land use and development needs of the County today. The Code has not been fully updated for at least 27 years, the current Code makes land use and development applications confusing, redundant, and generally does not meet the needs of the community today.

Staff worked with the County Attorneys Office in developing a draft update of the Sign Code. The focus of the Sign Code update is on the content neutrality of signage in the Code that is required to meet Federal laws determined by the Supreme Court case Reed v. Town of Gilbert.

#### **General Permit Review Related**

Division staff respond to multiple internal and external customer inquiries on a daily basis. Staff reviews residential and commercial building permits for conformance with Development Code standards and reviews all new business license applications. The typical turnaround time is within 24 hours to 3 days for each application.



## CDD - 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. **Note: In FY2021, Council moved the Economic Development programs and employees from the County Manager's Office to the Community Development Department.**

### General Fund Budget

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2021 Adopted Budget	% Variance FY2021 vs FY2020	FY2022 Projected Budget	% Variance FY2022 vs FY2021
<b>Expenditures by Type:</b>							
Salaries	0	0	0	181,773	N/A	187,254	3%
Benefits	0	0	0	62,646	N/A	65,868	5%
Professional / contractual services	0	0	0	584,000	N/A	574,501	-2%
Materials / supplies	0	0	0	5,000	N/A	5,150	3%
Econ Dev Housing & Improvements	0	0	0	1,500,000	N/A	1,545,000	3%
	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,333,419</u>	N/A	<u>2,377,773</u>	2%
<b>FTE Summary:</b>							
Regular (full & part time)	0.00	0.00	0.00	<u>2.00</u>	N/A	<u>2.00</u>	0%

### Economic Development Fund Budget

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2021 Adopted Budget	% Variance FY2021 vs FY2020	FY2022 Projected Budget	% Variance FY2022 vs FY2021
<b>Expenditures by Type:</b>							
Economic Development Programs	0	0	0	0	N/A	0	N/A
Infrastructure and Housing	0	0	0	2,157,750	N/A	0	-100%
Downtown Redevelopment	0	0	0	0	N/A	0	N/A
Local Econ Dev Loans/Grants	0	0	0	100,000	N/A	100,000	0%
Grants to LAPS	0	0	0	0	N/A	0	N/A
Housing Rehabilitation	0	0	0	200,000	N/A	200,000	0%
Down Payment Assistance	0	0	0	200,000	N/A	200,000	0%
	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,657,750</u>	N/A	<u>500,000</u>	-81%

### Lodgers Tax Fund Budget

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2021 Adopted Budget	% Variance FY2021 vs FY2020	FY2022 Projected Budget	% Variance FY2022 vs FY2021
<b>Expenditures by Type:</b>							
Professional / contractual services	0	0	0	490,500	N/A	402,000	-18%
Interfund charges	0	0	0	2,538	N/A	2,615	3%
	<u>0</u>	<u>0</u>	<u>0</u>	<u>493,038</u>	N/A	<u>404,615</u>	-18%

### 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.

## CDD - 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;
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 - FY2019

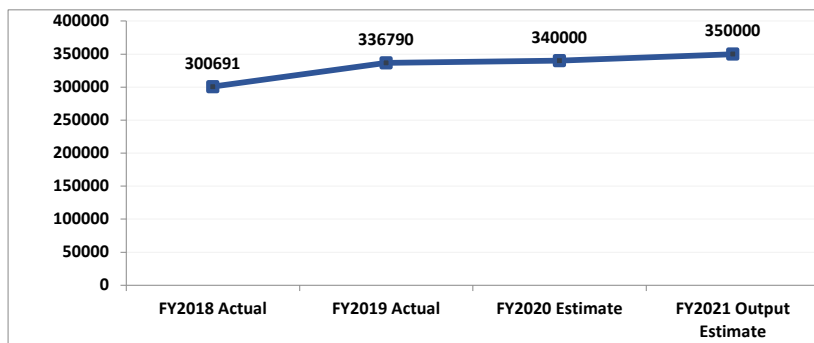
- Began implementation of the Tourism Strategic Plan.
- Economic Vitality Action Plan (EVSP) update and approved by the Council.
- Managed Lodgers Tax fund which generated \$336,790 in FY2019, a 12% year-over-year increase, with FY2020 monthly revenues continuing at the same pace or higher.
- Tourism marketing advertising, public relations and social media efforts exceeded FY2019 goals, garnering 451 million impressions, 36 stories in A-List (>500K circulation) media, and an 18% increase in Facebook Likes.
- The County's signature event, Los Alamos ScienceFest 2019, produced a record number of 12,000+ attendees, adding kick-off family-oriented events and a mega summer concert starring The Voice winner Chevel Shepherd.
- The Los Alamos is New Mexico True video won a Silver Addy award at the 2020 American Advertising Federation Awards in New Mexico.
- Los Alamos Film Office facilitated 7 location scouting missions and 3 film productions.
- Continued 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 State LEDA Loan for UbiQD, Inc. to support and retain a rapidly growing business that is the result of Tech Transfer from LANL.

**Performance Measures**

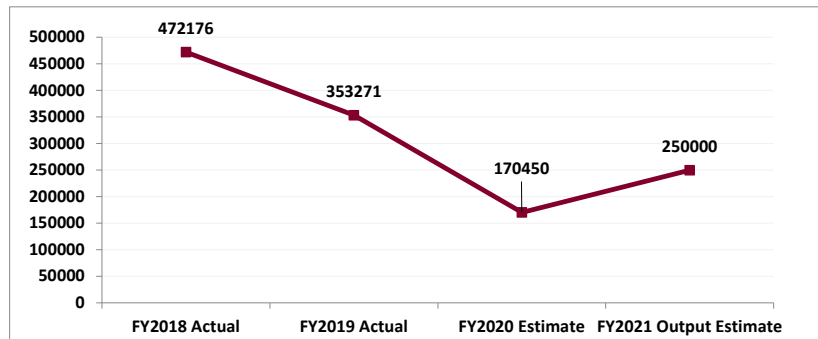
Priority	Strategic Focus Area	Goal	Performance Measure	FY2018 Actual	FY2019 Actual	FY2020 Estimate	FY2021 Output Estimate
Economic Vitality	Economic Vitality	Promote a Strong and Diverse Economic Base	General Fund Gross Receipts Tax	\$ 46,069,696	\$ 54,977,809	\$ 57,500,000	\$ 60,400,000
			LA County Population	18,738	19,101	19,369	19,700
		Market and Brand Los Alamos as a Scenic Destination Featuring Recreation, Science, History.	Lodgers Tax Revenues	\$300,691	\$336,790	\$340,000	\$350,000
			Visitors to all LA Area Attractions	472,176	353,271*	170,450	250,000

\*Lower amount of visitors anticipated in FY2019 due to the closure of the Banderier 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 was 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. The Lodgers Tax revenues have been increasing since 2013. In 2019, revenues increased approximately 12% (from 2018), 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 in FY2020, for the sixth consecutive year of growth due, in large part, to the Lab's hiring plan of 1,000 new employees per year. The population of Los Alamos grew 2% in 2019 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.

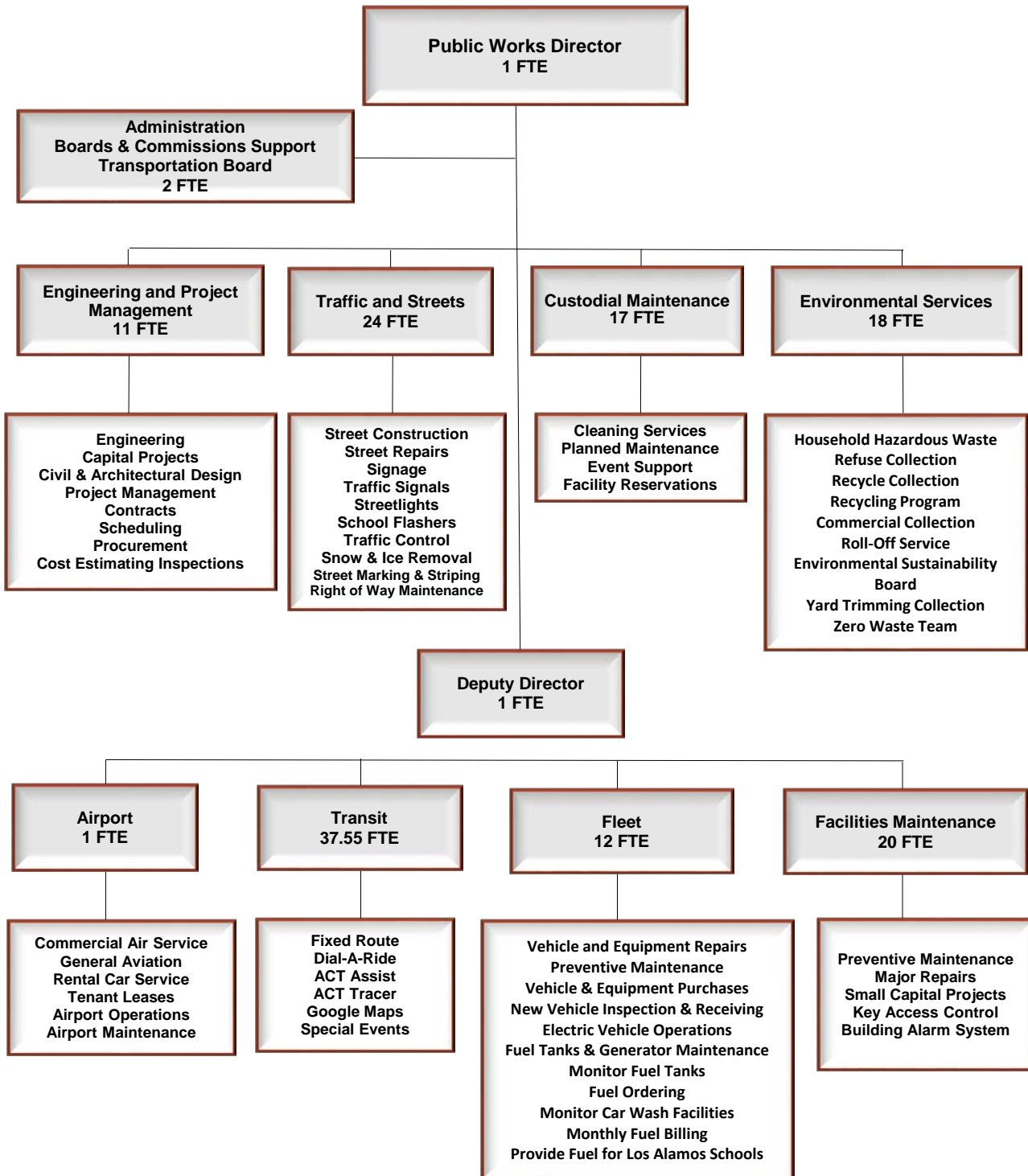
## FY2021 Budget Options Adopted - Community Development Department

CMO Rank	Item #	Division	Amount	Short Description	Detailed Notes	Recurring/ One-Time	Fund
B	25	Planning	\$ 15,000	Advertising & Associated Costs	Additional money needed to advertise for public meetings and costs associated with public meetings for the North Mesa Housing Project, Downtown Master Plan, and Chapter 16 Code Update	One-Time	General Fund
C	44	Admin	\$ 6,000	EnerGov Training on HTML	Funding to be used for training on the new HTML for EnerGov. We anticipate moving from Silverlite to HTML in Spring of 2021	One-Time	General Fund
C	45	Building	\$ 5,000	EnerGov Custom Reports	Money to be used to have EnerGov create custom reports that will allow us to better track and report on performance measures	One-Time	General Fund
D	62	Building	\$ 6,000	Certifications	Additional money needed to get inspectors cross certified in Plumbing, Mechanical, Electrical inspections	One-Time	General Fund
B	27	ED	\$ 30,000	MainStreet Svcs	\$30,000 for MainStreet Service expansion to White Rock	Recurring	General Fund

## FY2021 Budget Options Not Adopted - Community Development Department

D	63	ED	\$ 30,000	Creative District	Opportunity to expand services per the Creative District Strategic plan beyond event promotion and corodiantion. Expansion includes placemaking initiatives, business support and promotion and infrastructure improvements.	Recurring	General Fund
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# PUBLIC WORKS DEPARTMENT



# PUBLIC WORKS DEPARTMENT

## Department Description

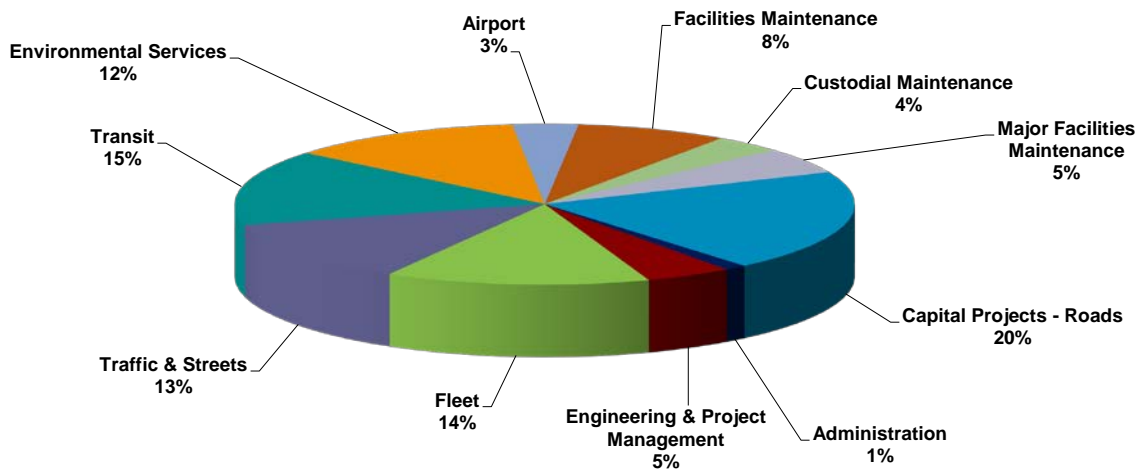
The Public Works Department, with its various divisions works as one entity to serve the community needs and effectively maintain a high quality of life for Los Alamos County residents and businesses. The Public Works Department continually develops innovative ways to deliver services in a cost-effective 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.

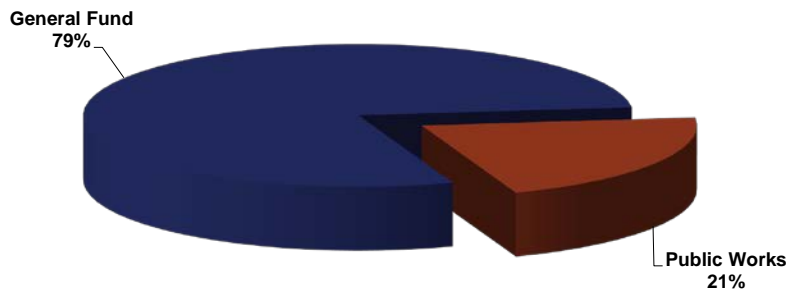
The functional responsibilities of the Public Works Department encompass the County's Transportation System, waste collection and recycling and county facilities. Activities include planning, designing, and construction of the County's infrastructure; managing the County's environmental program; operation 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 forty-five County buildings.

### Budget Summary

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2021 Adopted Budget	% Variance FY2021 vs FY2020	FY2022 Projected Budget	% Variance FY2022 vs FY2021
<b>Expenditures by Program:</b>							
Administration	397,744	424,392	451,143	461,867	2%	478,622	4%
Engineering & Project Management	1,390,021	1,405,552	1,599,012	1,807,703	13%	1,759,624	-3%
Fleet	3,572,348	4,497,554	4,401,660	5,506,921	25%	5,041,979	-8%
Traffic & Streets	3,651,507	4,917,685	4,990,864	4,994,567	0%	5,063,432	1%
Transit	4,217,581	3,727,863	5,073,561	6,088,163	20%	5,395,348	-11%
Environmental Services	5,059,668	4,172,172	4,495,493	4,927,881	10%	4,833,788	-2%
Airport	620,544	1,255,129	1,606,196	1,375,164	-14%	1,410,928	3%
Facilities Maintenance	2,656,521	2,624,405	2,971,236	3,167,754	7%	3,256,946	3%
Custodial Maintenance	1,125,289	1,066,628	1,249,568	1,425,522	14%	1,466,702	3%
Major Facilities Maint Proj	229,967	4,108,593	2,000,000	2,100,000	5%	2,160,000	3%
Capital Projects	2,578,528	3,735,697	8,400,000	8,172,000	-3%	10,063,000	23%
	<u>25,499,718</u>	<u>31,935,669</u>	<u>37,238,733</u>	<u>40,027,542</u>	7%	<u>40,930,369</u>	2%
<b>Expenditures by Fund:</b>							
General	9,451,049	14,547,257	13,261,823	13,957,413	5%	14,185,326	2%
Fleet	3,572,348	4,497,552	4,401,660	5,506,921	25%	5,041,979	-8%
Transit	4,217,581	3,727,863	5,073,561	6,088,163	20%	5,395,348	-11%
Environmental Services	5,059,688	4,172,172	4,495,493	4,927,881	10%	4,833,788	-2%
Airport	620,544	1,255,129	1,606,196	1,375,164	-14%	1,410,928	3%
State Shared Revenues	-	580,000	580,000	580,000	0%	580,000	0%
Capital Improvement Projects	2,578,528	3,155,697	7,820,000	7,592,000	-3%	9,483,000	25%
	<u>25,499,738</u>	<u>31,935,670</u>	<u>37,238,733</u>	<u>40,027,542</u>	7%	<u>40,930,369</u>	2%
<b>FTE Summary:</b>							
Regular (full & part time)	129.00	132.00	133.00	140.00	5%	140.00	0%
Limited term	4.83	4.55	4.55	4.55	0%	4.55	0%
	<u>133.83</u>	<u>136.55</u>	<u>137.55</u>	<u>144.55</u>	5%	<u>144.55</u>	0%
<b>FTEs By Division:</b>							
Administration	3.18	3.18	3.18	3.18	0%	3.18	0%
Engineering & Project Management	11.00	11.00	11.00	11.00	0%	11.00	0%
Fleet	11.00	11.00	11.00	12.00	9%	12.00	0%
Traffic & Streets	25.00	24.00	24.00	24.00	0%	24.00	0%
Transit	36.41	38.13	38.13	38.13	0%	38.13	0%
Environmental Services	17.24	17.24	18.24	18.24	0%	18.24	0%
Airport	1.00	1.00	1.00	1.00	0%	1.00	0%
Facilities Maintenance	14.00	14.00	14.00	20.00	43%	20.00	0%
Custodial Maintenance	15.00	17.00	17.00	17.00	0%	17.00	0%
	<u>133.83</u>	<u>136.55</u>	<u>137.55</u>	<u>144.55</u>	5%	<u>144.55</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

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2021 Adopted Budget	% Variance FY2021 vs FY2020	FY2022 Projected Budget	% Variance FY2022 vs FY2021
<b>Expenditures by Type:</b>							
Salaries	301,840	290,900	313,411	320,264	2%	329,692	3%
Benefits	81,073	115,859	115,497	119,026	3%	125,536	5%
Professional / contractual services	7,169	10,143	9,853	10,863	10%	11,327	4%
Materials / supplies	2,774	1,613	4,230	4,230	0%	4,357	3%
Interfund charges	4,887	5,877	8,152	7,484	-8%	7,710	3%
	<u>397,744</u>	<u>424,392</u>	<u>451,143</u>	<u>461,867</u>	2%	<u>478,622</u>	4%
<b>FTE Summary:</b>							
Regular (full & part time)	3.18	3.18	3.18	<u>3.18</u>	0%	<u>3.18</u>	0%



**Barranca Waste Sort**



**Bike To Work Day**

**Roundhouse - Transportation Day**



**Airport Hanger Project**



## 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

	FY2018	FY2019	FY2020	FY2021	%	FY2022	%
	Actual	Actual	Adopted	Adopted	Variance	Projected	Variance
			Budget	Budget	FY2021 vs	Budget	FY2022 vs
					FY2020		FY2021
<b>Expenditures by Type:</b>							
Salaries	970,087	987,840	1,109,971	1,211,932	9%	1,201,582	-1%
Benefits	342,531	344,677	397,914	470,710	18%	474,773	1%
Professional / contractual services	22,944	26,959	28,902	16,902	-42%	17,409	3%
Materials / supplies	5,584	11,128	11,956	17,956	50%	18,270	2%
Interfund charges	48,875	34,948	50,269	46,203	-8%	47,590	3%
Capital outlay	0	0	0	44,000	N/A		-100%
	<u>1,390,021</u>	<u>1,405,552</u>	<u>1,599,012</u>	<u>1,807,703</u>	13%	<u>1,759,624</u>	-3%
<b>FTE Summary:</b>							
Regular (full & part time) Gen Fund	11.00	11.00	11.00	<u>11.00</u>	0%	<u>11.00</u>	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, survey, 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 development, pavement management, survey and mapping, facility improvements, 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 - FY2019**

#### **Plans & Documents:**

- Bike to Work Week Proclamation & Bike to Work Day Activities
- Public Works Design & Construction Standards Update - Ongoing

#### **Transportation Projects:**

- Diamond Drive Pavement Rehabilitation - State Emergency Funds
- Tsikumu Village Road Improvements
- Urban Multiuse Trail - Federal Grant Awards:
  - Phase I - FY 2021/22, \$700,000
  - Phase II - FY 2020/22, \$3,605,000
- Trinity Drive Safety & ADA Improvements, Oppenheimer to 15th Street - Federal Grant Award.
  - FY 2021/22/23, \$4,250,000
- Trinity Drive Pedestrian & ADA Improvements, Diamond to Oppenheimer - State Grant Award:
  - FY 2020, \$250,000
- Canyon Rim Trail Underpass – Federal Grant Award
  - FY 2018/20, \$2,340,000
- Canyon Rim Trail Phase III - Preliminary Design
- Wayfinding Signage Project - RFP
- Barranca Mesa Road Improvements - Design & Bidding
- NMDOT Local Government Road Fund Applications
- Transportation Planning w/DOE & LANL Staff - Ongoing
- NM 502 Reconstruction Project Coordination - Ongoing

#### **Housing & Economic Development:**

- Pre-design Support
- LAPS Sullivan Field House
- 1010 Central Ave - Los Alamos Schools Credit Union
- 2101 Trinity Drive Development
- 3500 Trinity Drive Commercial Development
- Marriott TownePlace Suites, Conference & Retail Center - Trinity Dr./20th Street
- Ponderosa Estates Unit 3
- Mirador Mixed-Use Development
- North Mesa Housing Study
- Tract A-8 (The Bluffs) and A-16 - DP Road Improvements

#### **Engineering Review or Infrastructure Inspections**

- Tract A-19 Mirador Subdivision
- Tracts A-13/A-12, The Hill Apartments - Trinity Dr./35th Street Intersection
- Tract A-9 (Canyon Walks) - DP Road Improvements
- Arkansas Ave. Townhomes

**Facility Projects:**

- Fire Station 2 Training Tower Stairs and Welding Corrections
- Fire Station 4 High-speed Overhead Door Installation
- Fire Station 6 Restroom Improvements
- White Rock Senior Center Kitchen Equipment Upgrade (State Grant)
- White Rock Branch Library APP Kite Exhibit Installation
- Pajarito Cliff Site Roof Repairs, Buildings 1-5
- Public Health Office Remodel
- HVAC Unit Replacement in Records and Archives (Warranty)
- Furniture Reconfigurations - Justice Center, Utilities, GWS crew stations, Eco-Station Admin.
- WAC (Christian Science) Building Facility Study - Ongoing
- ECO Station Ventilation System Upgrade - Ongoing
- Betty Ehart Senior Center Kitchen Equipment Replacement (State Grant) -Ongoing
- Airport and Aquatic Center Roof Renovations - Design & Bidding
- Kiddie/Multigenerational Pool at the Aquatic Center - Design & Bidding
- Ice Rink Locker and Restroom Improvements Project - Design & Bidding
- Splash Pad at Pinon Park - Design & Bidding
- Golf Course Irrigation Project - Design & Bidding
- Golf Course Clubhouse Patio Enclosure - Design & Bidding
- Golf Course Improvements - RFP
- Tween Center Site Evaluation - RFP

**Survey & Mapping:**

- CIP Project Support:
  - Pinon Park Splash Pad
  - Aquatic Center Kiddie/Multigenerational Pool
  - Canyon Rim Trail Underpass
  - Urban Multiuse Trail
  - Barranca Mesa Road Improvements
- Economic Development Support:
  - Entrada Drive Lot Split - Pebble Labs
  - 1010 Central Lot Split - Los Alamos Schools Credit Union
  - Tract A-8 Lot Split - The Bluffs Senior Housing
  - Tracts A-13/A-12, Trinity Dr./35th Street Intersection Improvements - The Hill Apartments
  - Tract A-16 Topography & Conceptual Lot Layout
  - DP Road Utility and Right-of-Way Survey
- Operations & Miscellaneous Project Support:
  - DPU White Rock Waste Water Treatment Plant
  - DPU Truck Route/NM 4 Well Site
  - DPU Ski Hill Tower
  - CDD Building Elevation Survey
  - Misc. Parks and Streets Maintenance Requests
  - Cemetery Subdivision
  - Lemon Lot Survey
  - Sullivan field Lot Split
  - Wind Event Tree Survey
  - Ashley Pond Park
    - Farmer's Market Site Map
    - Concert Series Site Map
    - Historical Area Site Map
  - White Rock Refuse Collection Center Site Map
  - White Rock Overlook Park Paving Project

**Performance Measures**

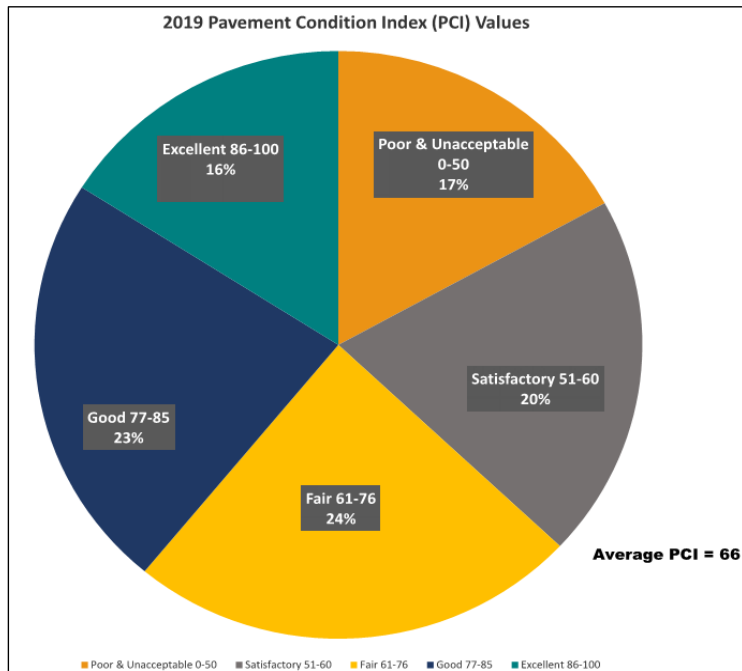
**Performance Measures Narrative and Analysis**

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 Actual	FY2020 Estimated	FY2021 Projected
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Infrastructure.	County Roadway Network Average PCI (Performance Target PCI = 70)	65	66	66	67	67
			Average PCI Increase or Decrease of Performance Target PCI	-5	-4	-4	-3	-3

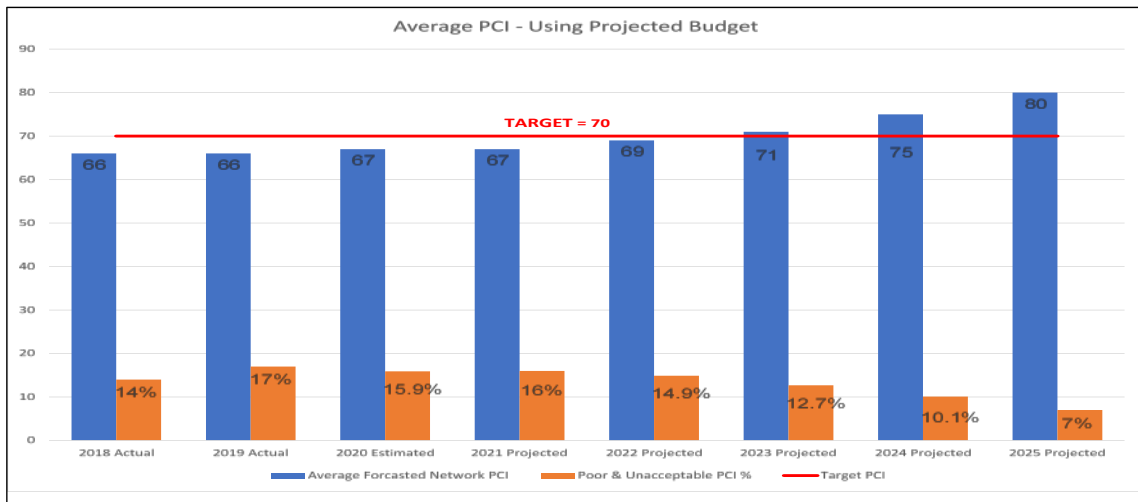
To provide clear and more substantive information, the following pie chart illustrates the condition of the County roadway network by PCI at the end of 2019 with an average PCI of 66 for the road network as a whole.



**Diamond Drive Rehabilitation Project**

The average PCI for 2019 remained the same as in 2018, short of the County's performance target PCI of 70. This is indicative of reduced and flat budgets during prior years. Please note, that although "Poor & Unacceptable Roads" (PCI of 50 or less) increased from 14% to 17% as compared to 2018, "Excellent" roads increased from 7% to 16% in 2019 as a result of pavement preservation investments made that included Diamond Drive and Tsikumu Village. Measured performance over time shows the projected average PCI gradually increasing over several years assuming road budget revenues are sustained and increase 3% through 2025. The trend shown in the bar graph below suggests that with sustained investment, the County's performance target of 70 can be met then exceeded while at the same time, the amount of "Poor & Unacceptable" roads decline.

The county maintains two arterial roadways, Diamond Drive and Central Avenue. With the 2019 pavement preservation project on Diamond Drive, the current average PCI for this entire street has improved to 95. With phased improvements on Central Avenue, the PCI varies in segments, with an average of 81. Maintenance improvements to Central Ave. from 15th Street to Oppenheimer are planned for 2021, while a projected reconstruction project from NM 502 to 9th Street is programmed for 2023.



A backlog of roads in poor condition is not unusual particularly given past 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 Department of Public Utilities water, gas, sewer and electric line replacement work. The deferment of utility replacement projects in combination with prior 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.

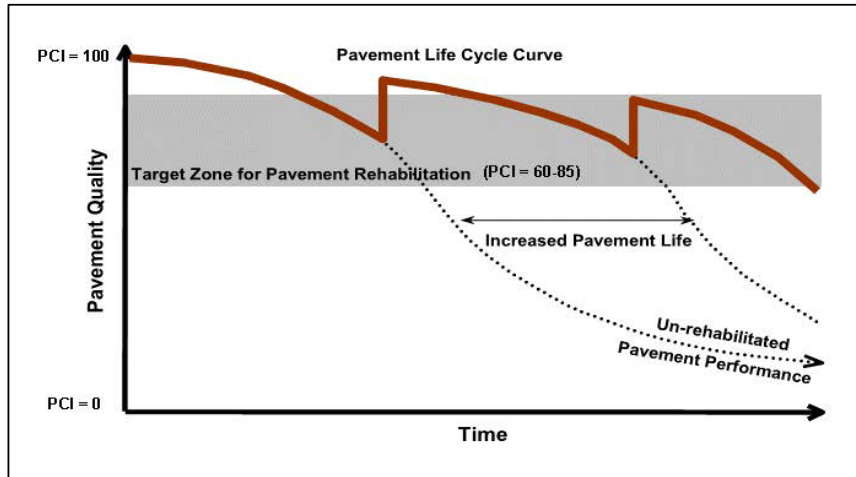


**Children park their bikes to enjoy Bike to Work-Day Activities at Ashley Pond**



**Public meeting for the Golf Course Improvement**

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.



**Diamond Drive Rehabilitation Project**



**Tsikumu Village Road Improvements**



## 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

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2021 Adopted Budget	% Variance FY2021 vs FY2020	FY2022 Projected Budget	% Variance FY2022 vs FY2021
<b>Expenditures by Type:</b>							
Salaries	1,378,142	1,344,733	1,485,396	1,548,830	4%	1,546,142	0%
Benefits	607,555	580,918	669,801	711,552	6%	729,483	3%
Professional / contractual services	370,732	1,666,448	1,231,603	1,330,482	8%	1,343,837	1%
Materials / supplies	434,059	508,100	479,499	433,420	-10%	444,577	3%
Interfund charges	841,432	807,604	1,108,765	970,283	-12%	999,393	3%
Capital outlay	19,587	9,882	15,800	0	-100%	0	N/A
	<u>3,651,507</u>	<u>4,917,685</u>	<u>4,990,864</u>	<u>4,994,567</u>	0%	<u>5,063,432</u>	1%
<b>Expenditures by Program:</b>							
Traffic & Streets	3,651,507	4,027,527	4,094,864	3,958,567		4,000,552	
Pavement Preservation	0	890,158	896,000	956,000		982,880	
Signal Street Lights	0	0	0	80,000		80,000	
	<u>3,651,507</u>	<u>4,917,685</u>	<u>4,990,864</u>	<u>4,994,567</u>		<u>5,063,432</u>	
<b>FTE Summary:</b>							
Regular (full & part time)	24.00	24.00	24.00	<u>24.00</u>	0%	<u>24.00</u>	0%

### Budget Overview

This budget will be 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 and reliable infrastructure. This will be achieved by monitoring, repairing and replacing the traffic signals, streetlights, pavement markings, street signs, pavement preservation, concrete preservation, ROW maintenance and snow removal, within the constraints of the budget presented.

The roadway will be monitored, repaired and replaced as needed on a prioritized basis conforming to budget constraints. Roadway and right-of-way maintenance will also include, street sweeping, vegetation control and snow removal.

Pavement preservation funds will be primarily focused on crack sealing and surface treatment of 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. In FY2019, with the implementation of the new Munis ERP system, a separate ORG was established to track pavement preservation budget and actual expenditures

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.

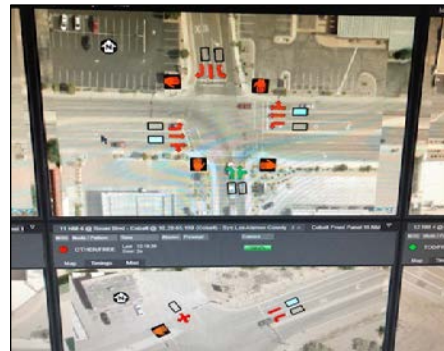


### Significant Accomplishments - FY2019

This year Traffic & Streets division managed a Pavement Preservation project in White Rock on Bryce Avenue, Grand Canyon & Rover Blvd. The project consisted of crack sealing, fog sealing, and re-striping. These streets were selected even though they were on the higher end of the PCI index. By applying a Pavement Preservation treatment while the pavement is still in relatively good condition it will extend the life of the asphalt.



Last year Council funded the replacement of all new Traffic Signal Controllers and software for the County's twelve signalized intersections. Rigorous testing and evaluations were completed before the decision was made that best met the County's traffic needs. Once the controllers were procured, in-house programming and testing took place, before the controllers were replaced in the field.





Last year Council funded a Rectangular Rapid Flashing Beacon (RRFB) that was installed at the golf course crossing on Diamond Drive. This safety system allows pedestrians to activate the crosswalk flashing warning lights, providing a real time warning to drivers that a pedestrian is about to enter the crosswalk.

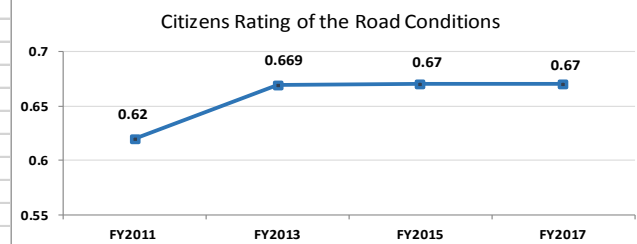


**Performance Measures**

Consistently, Traffic and Streets maintains:

- 360,000 feet of white and yellow lane lines along with replacing pavement markings such as crosswalks, bicycle lane symbols, and stop bars that are damaged during the winter months.
- Replacement of approximately 450 street signs
- Repairs and maintains the County's twelve traffic signals to ensure continuous safe operation
- 4,000 lane miles of street sweeping
- Manages the maintenance operations of Pavement Preservation Program for 20 miles of treatment per year

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



Priority	Strategic Focus Area	Goal	Performance Measures	FY2018 Actual	FY2019 Actual	FY2020 Estimate	FY2021 Estimate
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Infrastructure	Number of Lane Miles in the Streets Preservation Project.	10	25.4	30	30
			Cost per Lane Mile	\$32.97	\$35.84	\$35.43	\$35.43

**Narrative and Analysis**

The Traffic and Streets Division is currently in year four of a seven-year replacement schedule that is upgrading all of the street name ID signs throughout the County.

Annually pavement markings such as yellow and white lane lines, crosswalks, bicycle markings, and stop bars are re-applied because of the harsh toll winter takes on these pavement markings.

Our in-house traffic electricians also maintain the County's twelve traffic signals. Each traffic signal is made up of several specialized components that function in unison to keep the traffic signals operating safely. Additionally, our traffic electricians maintain the streetlights, airport lights, and school flashers systems.

Traffic & Streets is also responsible for roadway maintenance including pot-hole repair, pavement patching and concrete infrastructure including curb and gutter, sidewalks, drive-pads and curb ramps.

Maintenance activities are also seasonal, weed and vegetation control in the spring and summer and right-of-way maintenance which includes removal of vegetation from drainage ways.

In the winter Traffic & Streets is also responsible for snow removal. Other County departments assist with the snow and ice control to keep the County operational during snowstorms.

Pavement Preservation projects consists of crack and surface sealing of roadways which is significantly less expensive than some processes used in previous years including mill / overlay and Cutler resurfacing. This process is very useful by limiting the amount of water that can infiltrate the surface of the roadway, thus reducing freeze / thaw fatigue of the street.



**Pavement Preservation**



**Cleanup work after wind and snow storm**



**Street Striping**

## PUBLIC WORKS DEPARTMENT - FACILITIES MAINTENANCE DIVISION

### Facilities Maintenance Division Mission

The mission of the Facilities Maintenance Division is to safeguard the significant investment in all facilities and assure 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

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2021 Adopted Budget	% Variance FY2021 vs FY2020	FY2022 Projected Budget	% Variance FY2022 vs FY2021
<b>Expenditures by Type:</b>							
Salaries	805,238	779,982	846,089	951,505	12%	976,845	3%
Benefits	345,706	330,166	371,355	424,427	14%	446,947	5%
Professional / contractual services	349,390	379,731	339,469	440,021	30%	440,799	0%
Materials / supplies	230,449	182,593	355,392	285,392	-20%	293,953	3%
Interfund charges	919,189	951,933	1,058,431	1,065,909	1%	1,097,887	3%
Fiscal charges	6,549	0	500	500	0%	515	3%
	<u>2,656,521</u>	<u>2,624,405</u>	<u>2,971,236</u>	<u>3,167,754</u>	7%	<u>3,256,946</u>	3%
<b>FTE Summary:</b>							
Regular (full & part time)	14.00	14.00	14.00	<u>20.00</u>	43%	<u>20.00</u>	0%

### Budget Overview

The Facilities Division oversees the preventive building maintenance program and provides routine maintenance, and small projects, in most all county buildings with internal Division staff. 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 and specialized work such as elevator and fire system inspections, inspection and maintenance of vehicle lifts and cranes, inspection and monitoring of fire suppression systems, cleaning drains at the PCS wash bays, and maintaining HVAC system controls. 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 both preventive and routine facilities maintenance, performs major repairs as needed, and delivers small construction projects with its on-house licensed contractor staff, supports major facilities construction projects, and contracts with third parties for specialized maintenance and/or small construction project related work.



*Airport Hanger Project*

### Significant Accomplishments - FY2019

- Completed the Airport hangar construction project
- Replaced courtroom audio systems at the Justice Center
- Updated the video security system at the Community Building
- Replaced boiler at the Ice Rink
- Updated the audio system in Fire Station #3 training room
- Repaired White Rock Library HVAC system
- Remodeled portion of the Community Building for new Visitor Center
- Maintained HVAC system for MUNI Server Room (pending replacement)
- Install chair guards at the Municipal Building
- Remodeled building occupied by the Health Commons to accommodate second community service provider
- Maintained boiler at Fire Station #3 (pending replacement)
- Stained exterior wood at the Nature Center, BESC, and Visitor Center in White Rock
- Upgraded the EV Charging Station in White Rock to allow two vehicles
- Installed water bottle filling stations at various locations
- Managing numerous third-party contractors performing specialized work



*Airport Hanger Project*

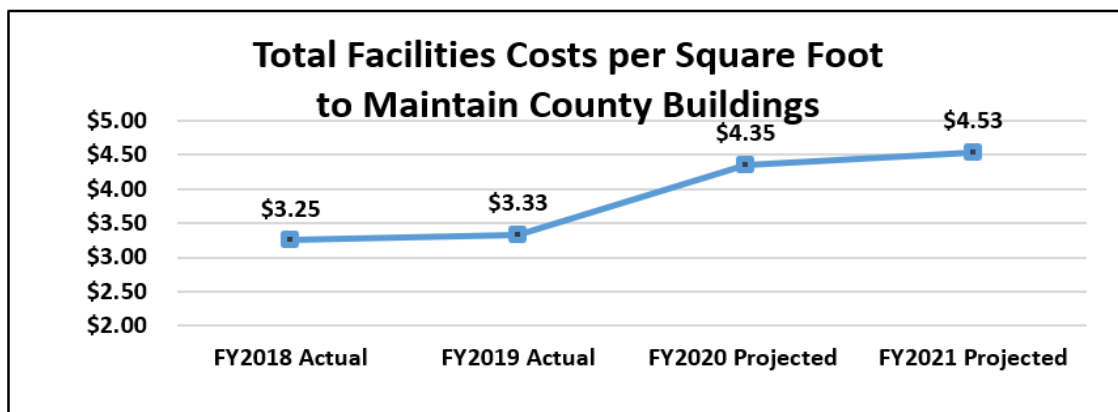


**Performance Measures**

Priority	Strategic Focus Area	Goal	Performance Measures	FY2018 Actual	FY2019 Actual	FY2020 Projected	FY2021 Projected
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Total Facilities Costs per Square Foot.	\$3.25	\$3.33	\$4.35	\$4.53

**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, materials, and utility costs.



Facilities crews perform both preventive and routine maintenance – installation of water bottle filling stations – holiday tree decorating – Health Commons remodeling

## 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

	FY2018	FY2019	FY2020	FY2021	%	FY2022	%
	Actual	Actual	Adopted	Adopted	Variance	Projected	Variance
			Budget	Budget	FY2021 vs	Budget	FY2022 vs
					FY2020		FY2021
<b>Expenditures by Type:</b>							
Salaries	614,393	603,633	701,381	784,232	12%	803,660	2%
Benefits	278,295	297,076	306,641	368,679	20%	392,930	7%
Professional / contractual services	72,263	33,417	79,073	86,000	9%	86,330	0%
Materials / supplies	123,849	105,634	124,770	150,800	21%	146,079	-3%
Interfund charges	36,489	26,868	37,703	35,811	-5%	37,703	5%
	<u>1,125,289</u>	<u>1,066,628</u>	<u>1,249,568</u>	<u>1,425,522</u>	14%	<u>1,466,702</u>	3%
<b>FTE Summary:</b>							
Regular (full & part time)	17.00	17.00	17.00	17.00	0%	17.00	0%

### Budget Overview

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

## PUBLIC WORKS - CUSTODIAL 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. 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*



*Brenda Bartlett-Sargent - Snow Removal*

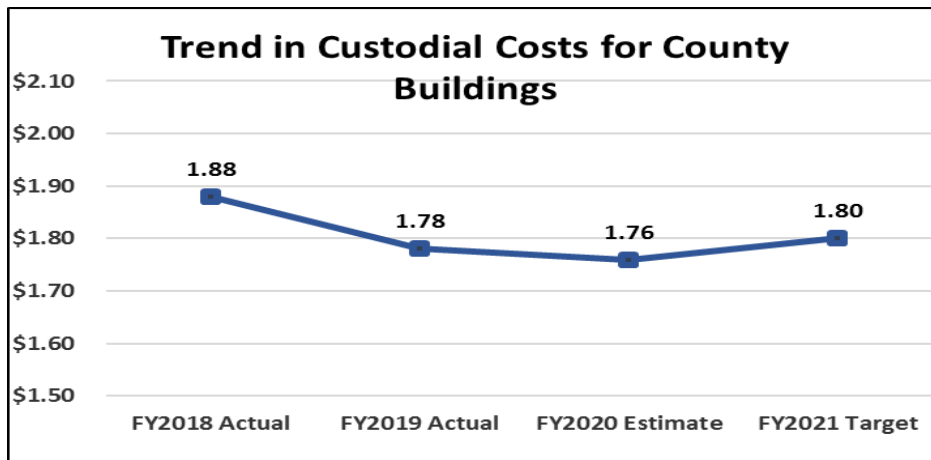
### Significant Accomplishments - FY2019

- Made the transition to a green cleaning program with green chemicals, paper & plastic products & equipment.
- Continued a green cleaning certification training program through Buckeye Chemical.
- 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.
- Upgraded the projectors at Fuller Lodger
- The Division continued to provide excellent customer support for both County and public events with a 99.79% success rating. Out of approximately 2,863 events only five(5) experienced minor execution problems.



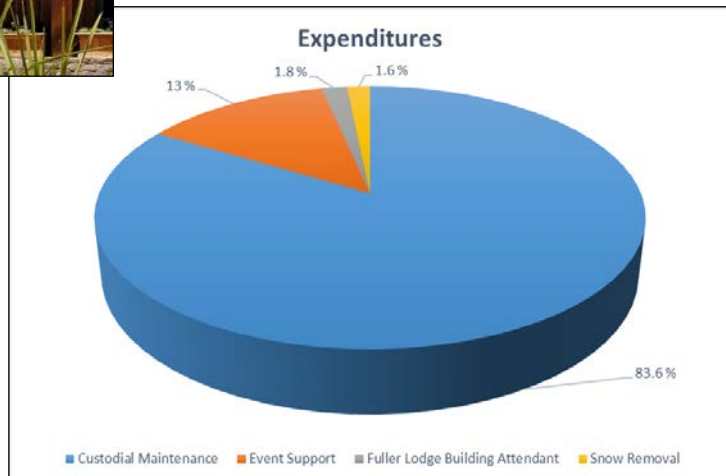
**Performance Measures**

Priority	Strategic Focus Area	Goal	Performance Measures	FY2018 Actual	FY2019 Actual	FY2020 Estimate	FY2021 Output Estimate
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Total Custodial Costs per Square Foot.	\$ 1.88	\$ 1.78	\$ 1.76	\$ 1.80
			Total Events Supported/Correct Setup and On Time Building Access for Events.	2,800/ 99.72%	2,863/ 99.79%	3,426/ 99.82%	3,144/ 99.84%



**Performance Measures Narrative and Analysis**

The cost per square foot for custodial services decreased compared for FY2020 Estimate and FY2021 Output Estimate due to a calculation adjustment to better reflect the actual costs related to cleaning our facilities. Event support, Fuller Lodge building attendant, snow removal and reservation office costs were removed for this calculation adjustment





## 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

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2021 Adopted Budget	% Variance FY2021 vs FY2020	FY2022 Projected Budget	% Variance FY2022 vs FY2021
<b>Expenditures by Type:</b>							
Salaries	607,904	605,254	663,658	744,362	12%	764,357	3%
Benefits	267,072	248,933	284,908	317,309	11%	333,333	5%
Professional / contractual services	124,754	121,511	151,996	202,686	33%	168,427	-17%
Materials / supplies	1,257,496	1,321,606	1,463,037	1,506,029	3%	1,515,740	1%
Interfund charges	512,819	533,634	553,061	637,030	15%	652,916	2%
Capital outlay	802,303	1,666,616	1,285,000	2,099,505	63%	1,607,206	-23%
	<u>3,572,348</u>	<u>4,497,554</u>	<u>4,401,660</u>	<u>5,506,921</u>	25%	<u>5,041,979</u>	-8%
<b>FTE Summary:</b>							
Regular (full & part time)	11.00	11.00	11.00	<u>12.00</u>	9%	<u>12.00</u>	0%

### Budget Overview

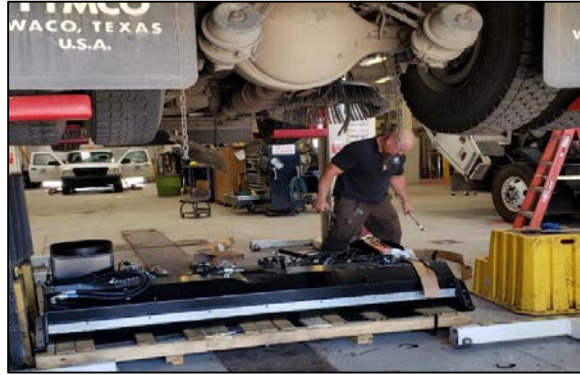
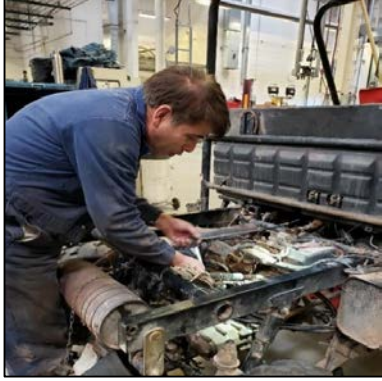
Fleet manages all maintenance activities for the County's 345 vehicles along with 215 other types such as trailers, mowers, and snow blowers. The division manages the automotive and heavy equipment maintenance, overhaul, and servicing activities. Fleet employees prepare new vehicles for service, adding vehicle accessories, and overall costs ensuring the effective and efficient use of resources. Fleet monitors fuel usage, ordering of fuel and coordinates with each department for access to fuel and resolves problems with fuel dispensing system. Fleet also provides wrecker services to automotive vehicles and small equipment that is disabled in the field. The Division also has a service and fuel truck that are used to perform work in the field along with the ability to deliver fuel to equipment and generators that are stationary at County buildings. Fleet maintains a motor pool of 8 vehicles that are shared across County Departments that otherwise will not need a vehicle permanently assigned to that Department.

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

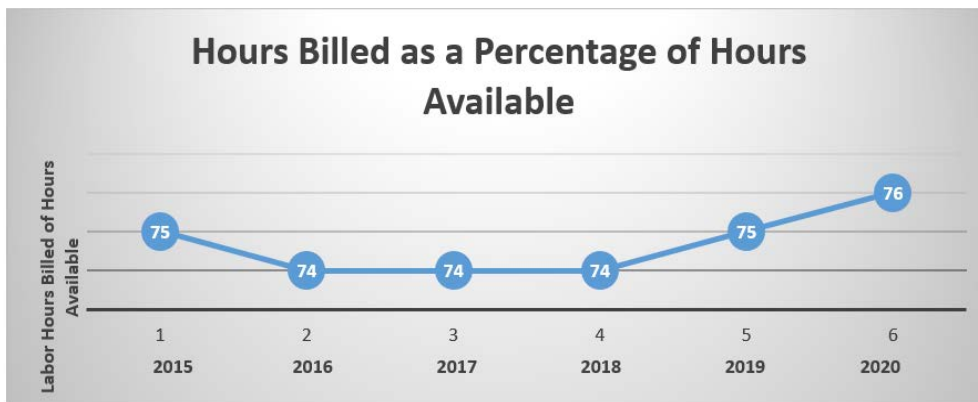
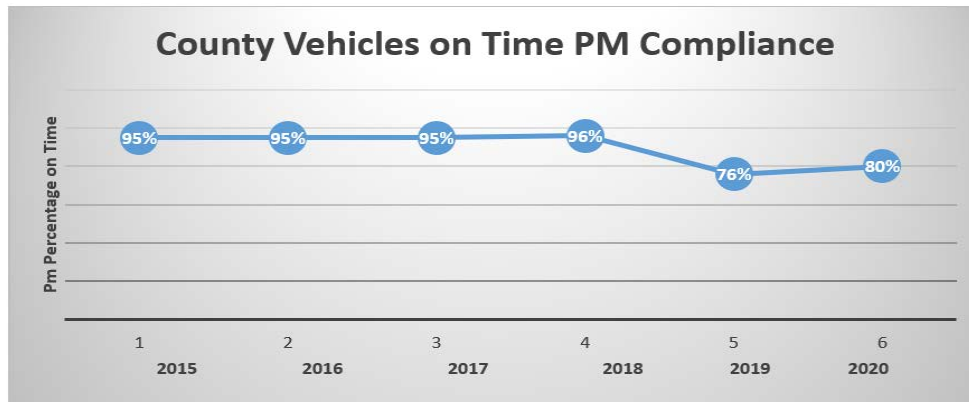
The purpose of the Fleet/Equipment Program is to provide vehicle and equipment maintenance, repair and replacement services to County staff so they use safe and reliable County vehicles and equipment. Our goal is to work in partnership with customers and employees to provide high quality service in a cost-effective manner.



### Significant Accomplishments - FY2019

- Worked with Finance for a second year on Vehicle IDC model.
- Acquired an Electric Vehicle for Motor Pool
- Technician training in advanced Exhaust systems, A/C systems and diagnostics.
- Tymco Street Sweeper training.
- Employees participated in LAC Academy.

### Performance Measures



### Performance Measures Narrative and Analysis

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



Reyann Nastacio celebrates 20 years with the county – Fleet Mechanics provide vehicle and equipment maintenance

## 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

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2021 Adopted Budget	% Variance FY2021 vs FY2020	FY2022 Projected Budget	% Variance FY2022 vs FY2021
<b>Expenditures by Type:</b>							
Salaries	1,585,035	1,532,760	2,126,692	2,203,524	4%	2,209,411	0%
Benefits	716,674	746,086	992,283	880,792	-11%	934,736	6%
Professional / contractual services	153,711	88,965	153,514	151,011	-2%	120,700	-20%
Materials / supplies	72,992	46,432	132,698	39,472	-70%	41,972	6%
Interfund charges	1,205,917	1,205,259	1,259,948	1,396,338	11%	1,438,227	3%
Capital outlay	483,252	108,361	408,426	1,417,026	247%	650,302	-54%
	<u>4,217,581</u>	<u>3,727,863</u>	<u>5,073,561</u>	<u>6,088,163</u>	20%	<u>5,395,348</u>	-11%
<b>FTE Summary:</b>							
Regular (full & part time)	33.58	33.58	33.58	33.58	0%	33.58	0%
Limited term	4.55	4.55	4.55	4.55	0%	4.55	0%
	<u>38.13</u>	<u>38.13</u>	<u>38.13</u>	<u>38.13</u>	0%	<u>38.13</u>	0%

### Budget Overview

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

#### **Service Area:**

For the local public transportation program, the service area incorporates all of Los Alamos County, which includes the communities of Los Alamos and White Rock..

#### **Route Design:**

Routes are designed on a timed transfer system which allows routes to come together at the Transit Center where passengers can then transfer to other routes.

It is the goal of Atomic City Transit to ensure that the elderly, mobility limited, low-income and school age children are well served. It is also a goal to serve those citizens who have a choice in transportation modes, for example, those that are environmentally conscious, financially prudent and health aware. Due to these demographics the County's transit system is reliable, coordinated, consolidated, rapid and direct.

#### **Schedule Includes:**

- Hourly service on six 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. and 7:00 p.m.
- Twice an hour service on one neighborhood route (North Mesa) during peak periods.
- Service every 30 minutes on three routes (Downtown Circulator, North Community and Canyon/Central) between 6:00 a.m. and 7:00 p.m.
- Service every 15 minutes on the Downtown Circulator during peak periods.
- ADA Complementary Paratransit Service for individuals with disabilities during the same days and hours of the fixed route service.
- Dial-a-Ride service for the general public between 6:30 p.m. and 9:00 p.m. Monday through Friday.
- 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. Increased service provided on holidays during the shuttle season.
- Afternoon Express service operates only on school days and is open to the general 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.

#### **Fare Structure:**

All Atomic City Transit services are free to the general public.





## 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.



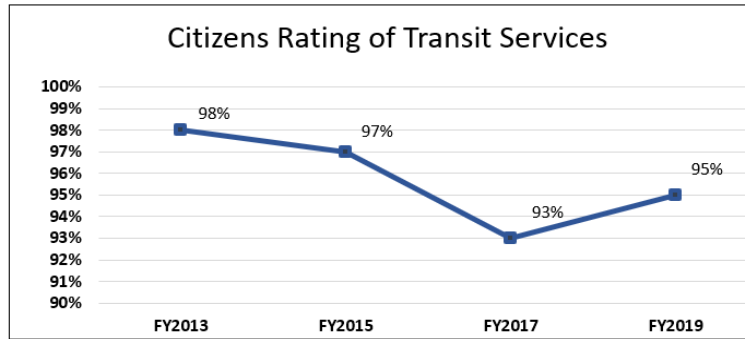
### Significant Accomplishments - FY2019

- Purchase two (2) 30' Eldorado Ez Rider II, 22 passenger buses
- Upgrade modems in Avail systems 4g compatibility
- Purchase, scheduling of installation of "Smart Head Signs" on all Atomic City buses
- Became a registered Transit agency on prevention of Human Trafficking – BOTL (Busing on the Lookout)
- Began process of purchasing and designing Electric Buses and charging stations
- Accepted on "Google Transit" for customer trip planning
- Purchase of digital radio system and awaiting installation

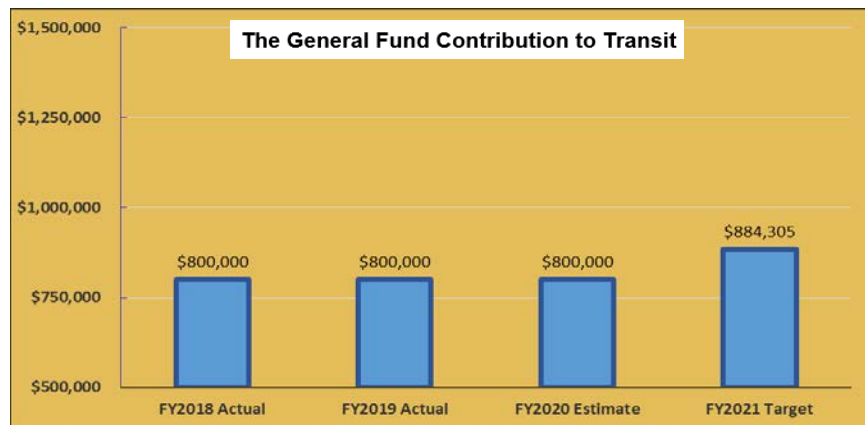


**Performance Measures**

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%



Priority	Strategic Focus Area	Goal	Performance Measures	FY2018 Actual	FY2019 Actual	FY2020 Estimate	FY2021 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Infrastructure	Number of One-way Passenger Trips.	444,373	451,793	462,500	465,000
			Number of Miles of Service Provided.	609,755	621,744	627,700	656,457
			LAC General Fund Contribution.	\$800,000	\$800,000	\$886,000	\$884,305
			Cost per Mile from General Fund.	\$ 1.31	\$ 1.29	\$ 1.41	\$ 1.35



### 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 provide an excellent opportunity to continue current funding amounts. Los Alamos County received the second highest performing agency among twenty-one rural agencies which provides criteria of funding levels. An increase in community approval rating provides an indication the emphasis place on on-time performance and customer service training 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

	FY2018	FY2019	FY2020	FY2021	%	FY2022	%
	Actual	Actual	Adopted	Adopted	Variance	Projected	Variance
			Budget	Budget	FY2021 vs	Budget	FY2022 vs
					FY2020		FY2021
<b>Expenditures by Type:</b>							
Salaries	859,565	887,810	983,458	1,015,133	3%	1,045,207	3%
Benefits	410,212	390,606	446,705	457,824	2%	483,401	6%
Professional / contractual services	2,210,599	1,441,019	1,423,805	1,533,573	8%	1,506,295	-2%
Materials / supplies	262,050	275,532	329,046	281,202	-15%	289,779	3%
Interfund charges	1,154,336	849,307	985,494	1,138,164	15%	1,172,311	3%
Capital outlay	5,382	0	0	175,000	N/A	0	-100%
Fiscal charges	157,524	327,899	326,985	326,985	0%	336,795	3%
	<u>5,059,668</u>	<u>4,172,172</u>	<u>4,495,493</u>	<u>4,927,881</u>	10%	<u>4,833,788</u>	-2%
<b>FTE Summary:</b>							
Regular (full & part time)	17.24	18.24	18.24	18.24	0%	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 approximately 337 customers. Additional services that will be accomplished with the proposed budget include:

- Conduct Feasibility Study for Food Waste Composting in Los Alamos County
- Conduct Food Waste Prevention Education Campaign to decrease food waste sent to the landfill
- Promote backyard composting to residents as means to reduce food waste sent to the landfill
- Manage Eco Station, Lemon Lot Recycling Center, and Overlook Collection Center in compliance with NMED Solid Waste Rules.
- Provide post closure care for the closed Los Alamos landfill, including the operation, monitoring and maintenance of the permanent methane extraction system (Gas Collection and Control System) to mitigate the hazard of explosive methane gas produced by decomposing waste.
- Improve Household Hazardous Waste collection area.
- Decrease recycling contamination below the current contamination rate of 17% by providing education and outreach to the community
- Increase opportunities for waste diversion through the Eco Station recycle programs by promoting existing programs through education and outreach.
- Increase cardboard and glass recycling in the business community.
- 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.
- Host events that promote environmental sustainability including Clean Up Los Alamos Day, Recycle Art Fair & Fashion Show to celebrate America Recycles Day, Zero Waste Champion of the Year Award, and Eco Challenge.
- Provide assisted refuse and recycling services to members of our community in need of this service.
- Increase participation in the curbside yard trimming roll cart program from 63% to 75%, which will increase overall waste diversion.
- Work with LAPS to educate and implement waste diversion programs including zero waste lunches, reduce, recycle, reuse and composting. Continue demonstrating support for the Los Alamos Green Schools Task Force.
- Provide support to the Environmental Sustainability Board, Zero Waste Team and Los Alamos County Green Team



## 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.



### Significant Accomplishments - FY2019

- Continued implementation of Yard Trimming curbside collection program. Participation increased from 50% to 63% or from 3,425 households to 4,315 households respectively.
- Operated, monitored and maintained the Gas Collection and Control System to mitigate landfill gas migration on the closed Los Alamos County landfill. As a result, the landfill gas levels have declined significantly and are within acceptable NMED limits. NMED authorized Los Alamos County to reduce methane monitoring frequency from weekly to quarterly reporting.
- Los Alamos County Council appointed a Save As You Throw Research Subcommittee. The Subcommittee researched a tiered rate system for Los Alamos County residential services. The Subcommittee developed a comprehensive report that was delivered to Los Alamos County Council.
- In collaboration with Engineering and Project Management Division, the Transfer Station ventilation system is in the process of being upgraded to improve air quality and visibility in the transfer station as well as provide adequate means of dust control.
- In celebration of America Recycles Day, Los Alamos County Environmental Services partnered with Los Alamos Public Schools to host the annual Recycle Art Fair and Fashion Show.
- Hosted Clean Up Los Alamos Day
- Expanded cardboard recycling services to increase recycling and recover diversion in the business community.
- The Zero Waste Team joined forces with the Los Alamos County Green Team and focused efforts on food waste prevention as well as working with Chamber of Commerce to develop a Green Business Certification.
- Launched Recycle Coach application and website platform to help educate residents on how to recycle right as well as to provide a customized calendar and real time notifications about collection services. In the first two months, approximately 246 residents have downloaded the application. The goal is to have participation by a minimum of 50% of households or 3,425 users.
- Installed a camera security system at the Eco Station to deter and detect any future theft incidents. The camera system also serves as a tool to visually inspect incoming waste loads.
- Partnered with Los Alamos County Community Services Department to offer Zero Waste services in attempt to make Los Alamos Summer Concert Series a zero-waste event. Attendees were offered recycle, food composting and trash services. Approximately 44% of all waste was diverted or kept out of the landfill.
- Collaborated with Department of Public Utilities at annual Water Festival to expand education to LAPS to include Zero Waste initiatives.
- Researched food waste composting programs in New Mexico, including in-vessel programs in Sandoval County and Los Alamos National Laboratory, Aerated Windrow Composting in Santa Fe and Static Piles in Albuquerque. Environmental Services will continue to research and explore food waste composting options for Los Alamos County.
- Environmental Services supported the Art Council in their event of setting the world record pumpkin carving attempt by providing the pumpkin discard dumpster and a roll off. We had a grand total of 15,240 lbs. (7.62 tons) of pumpkins were sent down to Bayo Canyon Waste Water Treatment Plant to be used for compost.



**Performance Measures**

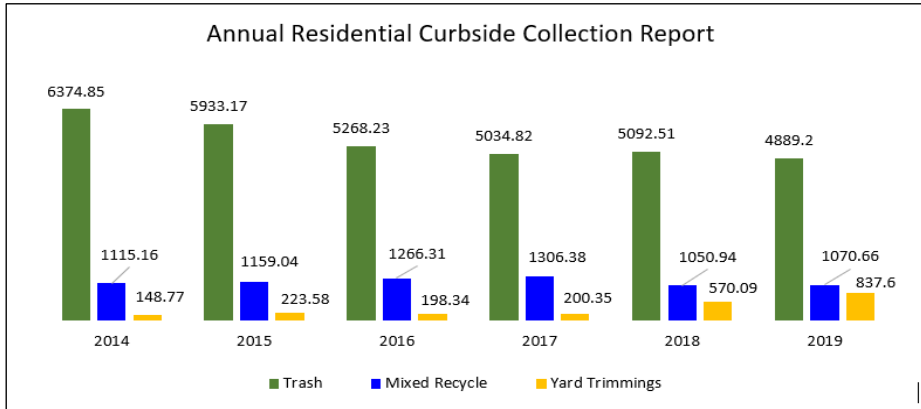
Priority	Strategic Focus Area	Goal	Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Estimated	FY2021 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Infrastructure	Residential Waste Generated per household (in tons).	0.75	0.71	0.71	0.65	0.63
			Percent of Residential Waste Recycled per EPA Guidelines. (This includes mixed recycle and yard trimmings)	25.0%	27.4%	28.0%	30.0%	32.0%
			Percent of Waste Diverted from the Landfill. (This includes all diversion materials including concrete and asphalt, mixed recycle, yard trimmings, metal, glass, tires, cardboard, and electronics).	45.0%	46.0%	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% from 200.35 tons in 2017 to 570.09 tons in 2018. In 2017 the quarterly brush collection program was in place. In July 2018 the yard trimming program replaced the quarterly brush collection program and greatly increased diversion. In 2019 yard trimming diversion increased by an additional 47% from 570.09 tons to 837.6 tons over 2018. Diversion of mixed recycling and yard trimmings by Los Alamos County residents reduced greenhouse gas emissions by 5,316.39 tons in 2019. The amount of residential solid waste decreased by 4% from 5092.51 tons to 4889.20 tons over 2018 and has continued to steadily decline over the past six years



## 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

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2021 Adopted Budget	% Variance FY2021 vs FY2020	FY2022 Projected Budget	% Variance FY2022 vs FY2021
<b>Expenditures by Type:</b>							
Salaries	107,345	101,226	98,094	95,592	-3%	98,460	3%
Benefits	31,321	22,783	21,907	22,773	4%	23,429	3%
Professional / contractual services	239,659	908,300	882,300	992,300	12%	1,017,269	3%
Materials / supplies	12,165	24,042	25,220	37,442	48%	37,899	1%
Interfund charges	169,249	177,845	132,175	165,557	25%	170,526	3%
Capital outlay	60,250	20,363	445,000	60,000	-87%	61,800	3%
Fiscal charges	555	570	1,500	1,500	0%	1,545	3%
	<u>620,544</u>	<u>1,255,129</u>	<u>1,606,196</u>	<u>1,375,164</u>	-14%	<u>1,410,928</u>	3%
<b>FTE Summary:</b>							
Regular (full & part time)	1.00	1.00	1.00	<u>1.00</u>	0%	<u>1.00</u>	0%

### Budget Overview

The proposed 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. Eleven of the thirteen hangars are privately owned, and the Airport Master Plan calls for the eventual removal of these hangars.

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 and reconditioning runway and taxiway pavements. These projects are eligible for FAA and NMDOT grant funding and will cover 90% of the cost. This budget also includes funding to build county-owned aircraft hangars that will generate additional enterprise revenues, lower General Fund subsidies and promote financial self-sufficiency.

## 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.



### Significant Accomplishments - FY2019

- **Fuel Farm Design.** The airport does not have jet fuel and the current storage capacity of aviation fuel for piston-powered aircraft is insufficient. To resolve these issues, staff and engineers designed an airport fuel farm with two 12,000-gallon above ground tanks that will provide self-serve jet and aviation fuel. The fuel farm will vastly improve airport revenue, thereby reducing General Fund subsidies, and ensure compliance with EPA and Fire Code regulations. Construction will be phased over two years beginning in FY21. NMDOT is providing 90% of the funding.
- **Silent Falcon.** The airport was selected as a test site for Silent Falcon. Silent Falcon is a company that uses unmanned aerial vehicles (UAVs) equipped with various sensors used for specific applications such as wildland fire support, crop evaluation, and film production. Silent Falcon is testing the concept of using UAVs to conduct various airport inspections and surveys. Los Alamos was chosen as a test site due to the challenging conditions, such as weather, terrain and proximity to restricted airspace. If successful, this new technology would improve airfield inspections and surveys while lowering costs.
- **Pavement Maintenance.** Cracks and potholes can significantly reduce the service life of pavements and regular maintenance and repair are required by the FAA to ensure the safety of the traveling public. The Aviation Division of the New Mexico Department of Transportation has provided a \$50,000 grant to crack seal and patch repair over 200,000 square feet of taxiway and ramp pavement surfaces at the Los Alamos Airport.
- **Youth Event.** The Experimental Aircraft Association (EAA) hosted another Young Eagles event at the airport. The Young Eagles program provides free introductory flights to local youth. These flights, made possible through the generosity of EAA member volunteers across the US, has provided more than two million young people with an introductory flight. This year's event has added 24 excited and inspired youth to that ever-growing number!



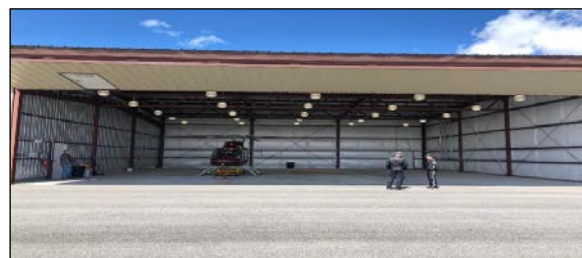


**Performance Measures**

Priority	Strategic Focus Area	Goal	Performance Metric	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimated	FY 2021 Target	FY 2022 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Infrastructure	Number of Based Aircraft	58	60	64	64	64
			Percentage of O&M Expenses Recovered Through Enterprise Revenues	27.4%	36.7%	44.8%	47.9%	47.9%
			Percentage of CIP and Other Project Expenses Recovered Through Grants	61.1%	69.0%	87.9%	80.0%	86.9%

**Performance Measures Narrative and Analysis**

The number of aircraft based at the airport jumped to 60 in FY19 and 64 in FY20 due to the purchase and completion of new county-owned hangars. These hangars produce \$39,600 in new enterprise revenues, lowering General Fund subsidies. In addition, the airport staff continues to aggressively pursue and secure grant funding for CIP and other projects, further lowering General Fund subsidies. An Economic Impact Study conducted by the NMDOT Aviation Division determined Los Alamos Airport contributes \$7,937,000 to the local economy. As the airport becomes more financially self-sufficient, the leveraged value of each subsidized dollar increases. The completion of the fuel farm and building new hangars will further increase revenues and reduce General Fund subsidies.



## FY2021 Budget Options Adopted - Public Works

CMO Rank	Item #	Division	Amount	Short Description	Detailed Notes	Recurring/ One-Time	Fund
A	19	CIP	\$ 200,000	Transportation Planning	Transportation Planning for regional transportation and parking	One-Time	CIP
A	20	Facilities	\$ -	Facilities Construction Crew	Difficulty finding capable contractors to bid small projects. Propose Construction Crew to handle small MFM projects. Includes 4 construction specialists and a procurement buyer. Costs to be moved from MFM program. Does not include material. Estimated total to move from contractual services to labor/bene = \$516,372	Recurring	General Fund
A	21	Traffic & Streets	\$ 80,000	Traffic Signal/Street Light Replacement Schedule	Similar to the Pavement Preservation program, this will be a budget that carries over from year to year to maintain and replace traffic signals and street lights.	Recurring	General Fund
A	22	Traffic & Streets	\$ 61,974	Salary & Benefits	Succession planning- Double fill Traffic Operations Manager July through to December due to retirement. Includes salary and benefits.	One-Time	General Fund
B	36	CIP	\$ 3,000,000	DP Road Infrastructure	Extend DP Road infrastructure further down DP Road on an accelerated schedule.	One-Time	CIP
B	37	Engineering	\$ 64,681	Salary & Benefits	Succession planning- Double fill Project Manager and Engineering Associate positions due to retirements. Includes salary and benefits.	One-Time	General Fund
B	38	Engineering	\$ 44,000	Survey Equipment	Replace dated survey equipment to be compatible with IM's base station and more efficient	One-Time	General Fund
B	39	Environmental Services	\$ 564,000	Replacement Chipper	Currently the replacement fund for the chipper is not enough and the equipment is in need of replacing. This option is contingent on increased revenue. Fleet Services \$389K (Fleet replacement fund) + \$175K (Environmental Services) = \$564K	One-Time	Environ Services & Fleet
B	40	MFM	\$ 100,000	Increase in annual MFM Spending	Additional Major Facilities Management annual miscellaneous allocation in anticipation of increased HVAC work and increases in contract and material costs.	Recurring	General Fund
B	41	Traffic & Streets	\$ 60,000	Parking Lot Preservation	The current pavement preservation funds do not include an annual assessment or consideration of needed preventive maintenance on the County's parking lots. With the addition of many new County parking facilities since 2011 (PCS, Justice Center, Municipal Building, WR Visitor Center, WR Library, Ice Rink ...), allocating additional funds to the pavement preservation program specifically for parking lots would ensure improved maintenance and preservation to make them last as long as possible before they need to be replaced).	Recurring	General Fund
B	42	Transit	\$ 33,950	New Contract	Contract with portable restroom vendor to provide portable restrooms at the Bandelier transit stop during the seasonal service provided to the park by ACT until restroom expansion at WR Visitor Center occurs.	One-Time	Transit
C	52	Environmental Services	\$ 300,000	Composting Pilot Program	Conduct a 1-year food composting pilot project using In-vessel composting technology. Desired outcomes: Divert food waste by composting, streamlining collection practices, and developing operational best practices for managing food waste.	One-Time	Environ Services
C	53	Facilities	\$ 114,341	New Superintendent	For succession planning purposes and smoothing staff turn over doing next 5 years. Superintendent position for Facilities Division who will be responsible for the daily prioritizing and scheduling of jobs, supervising activities and tasks for work of crews, and ensuring job site safety and in coordination with Facilities Office Specialist, communicate back to owner the status and/or closure of work requests. Includes salary and benefits.	Recurring	General Fund
C	54	Facilities	\$ 35,000	New Contract - Overhead Doors	Contract with overhead door vendor to provide preventive maintenance on all overhead doors at facilities countywide	Recurring	General Fund

### FY2021 Budget Options Adopted - Public Works

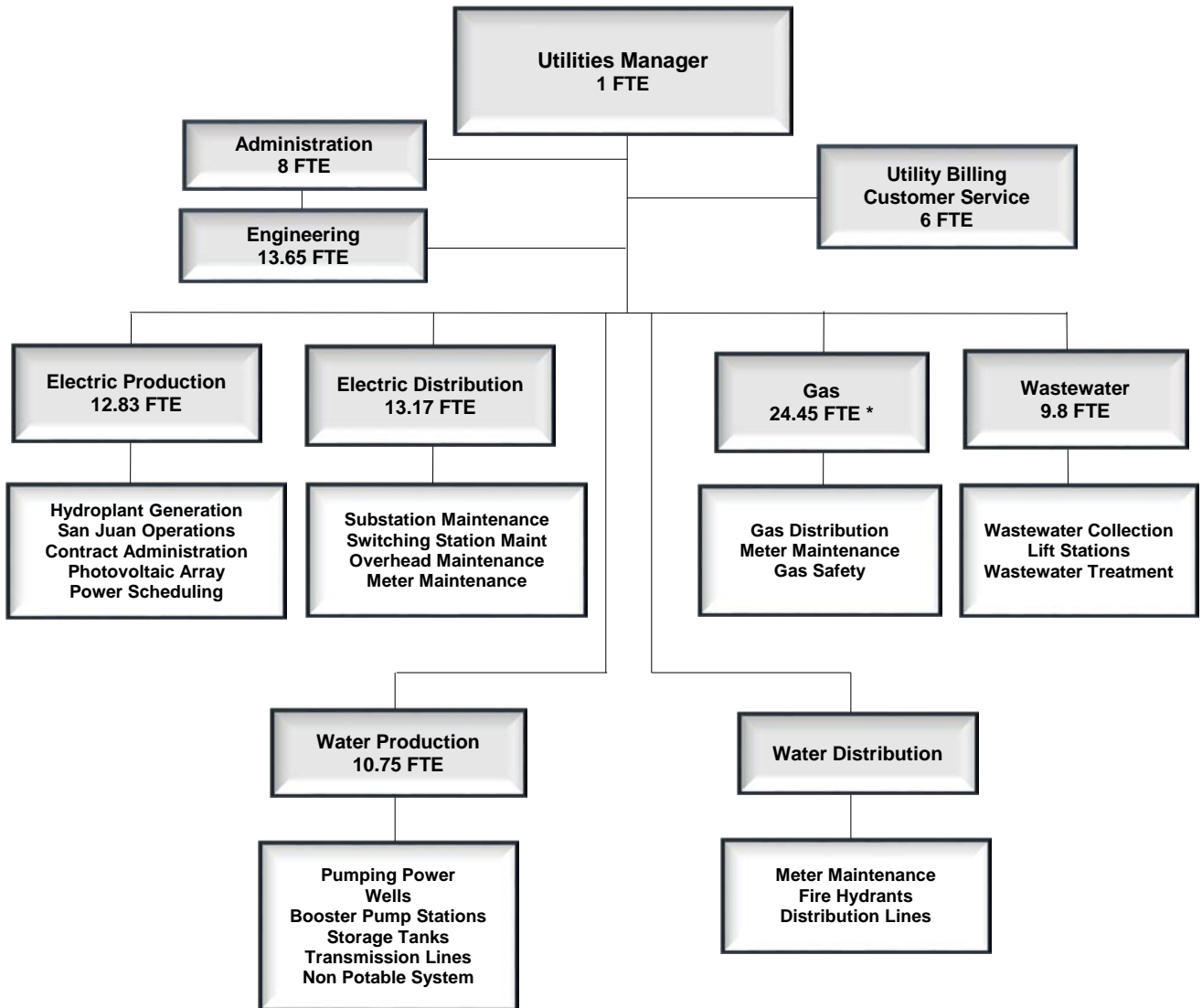
CMO Rank	Item #	Division	Amount	Short Description	Detailed Notes	Recurring/ One-Time	Fund
C	55	Facilities	\$ 55,000	New Contract - Universal Power Supply	Contract with vendor of universal power supply units (UPS) to provide preventive maintenance and periodic battery replacement on all UPS at facilities countywide to prevent potential fire and failure.	Recurring	General Fund
C	56	Fleet	\$ 35,000	Motor Pool	Replace the aging motor pool box with a new box with 32 key slots. It would provide more reliable service with the possibility of adding more units in time. Includes new features such as walk-up	One-Time	Fleet Maintenance
C	57	Fleet	\$ 85,597	FTE Mechanic II	Increased work load, fleet size, and more complex vehicle systems the ability to add a staff member would help with down time and timely turn around of vehicle repairs.	Recurring	Fleet Maintenance
C	58	Traffic & Streets	\$ 17,000	Snow Blower for John Deere Tractor	This request is for a snow blower that can be mounted on our existing John Deere tractor. This tractor has 4 wheel drive which makes it ideal for snow and ice removal operations. Currently this tractor is only used for mowing, adding this equipment would allow it to be used for snow removal operations. This is the piece of equipment that was borrowed from the NMDOT during the severe snow storms in 2019.	One-Time	General Fund

### FY2021 Budget Options Not Adopted - Public Works

C	51	Airport	\$ 750,000	Aircraft Hangar Project	There is a significant unmet need for aircraft hangars (18 currently on waiting list). This hangar will accommodate up to 15 aircraft, improve opportunities for new aviation businesses, and generate approximately \$60,000 per year in new revenue reducing General Fund subsidies. The estimated ROI for this investment is 12 years with an expected facility life of 50 years.	One-Time	Airport
D	68	Custodial	\$ 124,998	2 FTE's for Floor Crew	Having a crew for floor work will allow us to maintain the 599,000 square feet of flooring on a quarterly basis which is the recommended frequency in order to maximize the life of the flooring. Annual savings will include the \$27,500 we contract out for PCS and Mesa Public Library floor work in addition to overtime we currently incur for annual floor work at the rest of our facilities. This option shows FTE as regular, but could be limited term.	Recurring	General Fund
D	69	Custodial	\$ 30,000	truck mounted carpet extractor	This is a high suction, hot water extractor that provides maximum cleaning efficiency. Dual inputs allow for 2 people to clean carpets at the same time. This type of machine is the standard for professional carpet cleaning because of it's high suction, high volume and heated water/shampoo. Amount includes machine and installation into one of our current vehicles.	One-Time	General Fund



# UTILITIES DEPARTMENT



\* All 23.45 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.

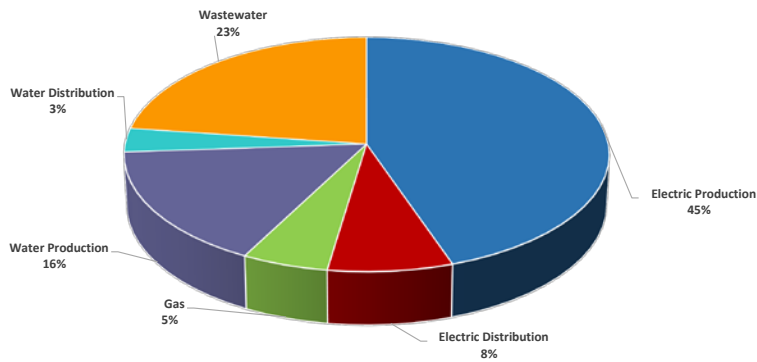
**Vision:** Be a high-performing utility matched to our community, contributing to its future with diversified and innovative utility solutions.

**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

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2021 Adopted Budget	% Variance FY2021 vs FY2020	FY2022 Projected Budget	% Variance FY2022 vs FY2021
<b>Expenditures by Program:</b>							
Electric Production	35,092,654	37,183,748	40,482,804	38,228,532	-6%	35,538,109	-7%
Electric Distribution	6,517,400	6,659,170	6,571,378	6,572,161	0%	6,169,486	-6%
Gas	3,876,097	4,654,801	4,043,560	4,554,939	13%	4,875,938	7%
Water Production	5,436,210	6,844,474	5,559,044	14,326,066	158%	5,772,699	-60%
Water Distribution	1,662,357	1,822,994	2,269,313	2,808,608	24%	3,253,240	16%
Wastewater	6,801,910	3,905,191	4,609,805	19,511,811	323%	6,133,698	-69%
	<u>59,386,628</u>	<u>61,070,378</u>	<u>63,535,904</u>	<u>86,002,117</u>	35%	<u>61,743,170</u>	-28%
<b>Expenditures by Type:</b>							
Salaries	5,676,822	7,056,124	7,377,141	7,665,255	4%	7,883,045	3%
Benefits	3,724,388	2,537,636	2,701,100	2,936,685	9%	3,081,047	5%
Professional & Contractual services	33,709,176	41,285,623	40,991,863	63,861,538	56%	35,755,578	-44%
Materials / supplies	995,088	1,826,394	1,505,000	2,103,866	40%	2,011,866	-4%
Interfund charges	3,107,737	3,420,617	3,697,922	3,810,708	3%	4,042,593	6%
Capital outlay	4,575,140	131,544	2,278,000	619,000	-73%	5,075,867	720%
Fiscal charges	7,598,277	4,812,440	4,984,879	5,005,065	0%	3,893,174	-22%
	<u>59,386,628</u>	<u>61,070,378</u>	<u>63,535,904</u>	<u>86,002,117</u>	35%	<u>61,743,170</u>	-28%
<b>FTE Summary:</b>							
Regular (full & part time)	93.00	93.00	94.00	94.00	0%	94.00	0%
Casual, Student, & Temp.	5.30	4.60	4.60	5.65	23%	5.65	0%
	<u>98.30</u>	<u>97.60</u>	<u>98.60</u>	<u>99.65</u>	1%	<u>99.65</u>	0%
<b>FTEs By Division:</b>							
Electric Production	12.00	13.00	12.80	12.83	0%	12.83	0%
Electric Distribution	38.56	37.30	39.50	42.82	8%	42.82	0%
Gas	30.49	27.91	26.79	23.72	-11%	23.72	0%
Water	9.25	9.49	9.49	10.75	13%	10.75	0%
Wastewater	8.00	9.90	10.02	9.53	-5%	9.53	0%
	<u>98.30</u>	<u>97.60</u>	<u>98.60</u>	<u>99.65</u>	1%	<u>99.65</u>	0%

### Budget Summary

Comparing to the final FY20 approved budget before revisions and carryovers, the proposed FY21 budget represents a 33.95 percent increase. This is due primarily to the inclusion of \$14,800,856 for the White Rock Treatment Plant, scheduled for construction in FY21 and FY22 and funded with state loan financing; and \$6,831,060 for several water projects funded by loan/grant funds or other external funding sources. Excluding these items, the budget for department funded activities represents a 0.37% increase over the approved FY20 budget, including the projected 3% wage and benefits increases per County Budget Office guidance.

Direction from Council and the ordinance proposed for approval in February calls for the Department to budget for the five percent profit transfer in the electric and gas sub funds, and to propose infrastructure projects that would be funded by return of those funds to the Department. Those projects are included in this presentation as "Budget Options" in accordance with Council guidance.

Department admin costs increased by \$1,170,595, or 25% in FY21 compared to the FY20 budget. In FY20 the planned reconfiguration of the Customer Care Center, budgeted at \$250k in FY18 plus \$100k in FY19, was cancelled while uncertainties regarding County tax revenues were resolved. Now that those issues have been resolved, we are re-budgeting that important project in FY21. We are budgeting the project at \$425,000, which reflects the actual bids that were received on the project before it was postponed in FY20.

Customer Survey Results: Residential Customer Satisfaction		2011	2013	2015
Electric	Overall Quality	N/A	N/A	3.5
	Reliability	3.1	3.3	3.4
	Value	3.1	3.1	3
Gas	Overall Quality	3.6	3.6	3.6
	Reliability	N/A	N/A	3.6
	Value	N/A	N/A	3
Water	Overall Quality	3.5	3.6	3.6
	Reliability	N/A	N/A	3.6
	Value	N/A	N/A	3
Wastewater	Overall Quality	3.5	3.5	3.5
	Reliability	N/A	N/A	3.6
	Value	N/A	N/A	2.9

Based on the results from past customer surveys, consistent levels of customer satisfaction within all services. Results for the value questions that are below 3.0 are being addressed through improvement efforts to communicate the value of the services we provide in bill inserts and community outreach. The survey uses a 1-4 point scale, those without ratings (N/A) were not asked of customers during that year's survey. This survey is performed every 2 years normally, however, improved methods are being researched and a new survey will likely take place in FY21.



Left: DPU employee Evelyn Maestas at the Annual Water Festival with Los Alamos Public School elementary students. DPU joins other federal and state agencies for a one day workshop in April to educate the students on the importance of water.



Right: New Utilities Manager Philo Shelton speaks to employees at an all hands meeting.

## UTILITIES DEPARTMENT - ELECTRIC PRODUCTION

### Division Description

The Utilities Electric Production 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

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2021 Adopted Budget	% Variance FY2021 vs FY2020	FY2022 Projected Budget	% Variance FY2022 vs FY2021
<b>Revenue and Expenditure Summary:</b>							
Revenues	35,124,035	37,765,381	38,977,586	38,228,532	-2%	35,538,109	-7%
Expenditures	35,092,654	37,183,748	40,482,804	38,228,532	-6%	35,538,109	-7%
Net Revenues (Exp.)	<u>31,381</u>	<u>581,632</u>	<u>(1,505,218)</u>	<u>0</u>	-100%	<u>0</u>	0%
<b>Expenditures by Sub-Program:</b>							
El Vado Generation	317,501	472,970	404,004	383,726	-5%	383,746	0%
Abiquiu Generation	271,548	296,147	420,081	366,251	-13%	325,852	-11%
Contract Administration	41,200	44,101	17,346	79,030	356%	79,725	1%
Load Control	1,610,991	1,842,321	1,863,767	1,640,880	-12%	1,515,560	-8%
Transmission - PNM	2,127,794	2,209,138	2,459,272	2,450,000	0%	2,530,000	3%
Transmission - Other	1,788,592	2,231,925	2,213,017	3,045,619	38%	2,947,061	-3%
Purchased Power	11,026,488	13,709,720	15,337,538	12,290,735	-20%	14,105,556	15%
Photovoltaic Array	25,017	30,087	30,000	5,000	-83%	5,000	0%
Debt Service	2,505,680	2,483,323	2,774,753	2,769,652	0%	941,029	-66%
Property Taxes	417,942	401,630	449,318	417,083	-7%	417,083	0%
Insurance	83,750	83,750	120,000	100,000	-17%	100,000	0%
San Juan Operations	9,507,120	10,156,619	10,194,068	10,412,070	2%	7,907,770	-24%
Laramie River Operations	3,654,042	2,081,882	2,393,220	2,220,011	-7%	2,016,364	-9%
SMR Project	132,077	11,489	315,798	0	-100%	0	0%
Non-Pool Expenses	53,877	24	22,523	31,373	39%	28,368	-10%
Interdepartmental Charges	428,889	459,441	492,873	486,294	-1%	500,886	3%
Eng/Admin O/H	660,228	472,113	710,226	730,808	3%	754,109	3%
Capital Expenditures	439,919	197,067	265,000	800,000	202%	980,000	23%
	<u>35,092,654</u>	<u>37,183,748</u>	<u>40,482,804</u>	<u>38,228,532</u>	-6%	<u>35,538,109</u>	-7%
<b>Expenditures by Type:</b>							
Salaries	999,306	1,197,081	1,105,649	1,149,471	4%	1,181,684	3%
Benefits	565,735	395,397	413,057	440,439	7%	464,217	5%
Professional / contractual services	29,404,304	32,035,672	34,608,996	31,667,618	-8%	30,671,934	-3%
Materials / supplies	61,776	121,967	112,250	84,250	-25%	39,250	-53%
Interfund charges	1,107,548	931,554	1,203,099	1,217,102	1%	1,254,995	3%
Capital outlay	448,305	13,360	265,000	900,000	240%	985,000	9%
Fiscal charges	2,505,680	2,488,717	2,774,753	2,769,652	0%	941,029	-66%
	<u>35,092,654</u>	<u>37,183,748</u>	<u>40,482,804</u>	<u>38,228,532</u>	-6%	<u>35,538,109</u>	-7%
<b>FTE Summary:</b>							
Regular (full & part time)	12.00	13.00	12.80	<u>12.83</u>	0%	<u>12.83</u>	0%

### Budget Overview

The O&M budget for Electric Production is \$2.8M lower than FY20, due primarily to continuing low purchased power costs. LANL is planning on increasing onsite generation, however currently the onsite generation does not have an associated cost in our budget as we have yet to agree to contractual framework for inclusion. San Juan has a scheduled outage in FY21 which will be the last planned outage before planned retirement. Laramie River environmental upgrades were completed in FY19 and will not be repeated. There are no costs associated with the Carbon Free Power Project as they are now being rolled into the cost of the project. Cost will be determined by LAC's continued involvement or subsequent departure from the project.

The forecasted cost for purchased power is \$36.77 for FY2021, down from \$38.00 budgeted for FY20.

## 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 the Department of Energy/Los Alamos National Laboratory, Kirtland Airforce Base, and Sandia National Laboratory so they can reliably serve their customers at competitive prices.



*Above: DPU Board Chair Carrie Walker presents at the 2019 US Senator Martin Heinrich's Energy Summit in Albuquerque NM*

Below: DPU employee Adam Cooper gives a tour to council members Sara Scott, Randall Ryti, and DPU board member Steve Tobin of the hydro electric plant in Abiquiu, NM.



### **Planned Cost Saving Measures for FY2021**

- Due to planned retirement of San Juan Generating Station. Cost are being planned at a lower level, in particular Capital Costs.
- Modifications to the LRS reserve requirement will save DPU about \$100,000 per year.

### **Significant Accomplishments - FY2019**

- DPU is looking at future swap options for disposition of Laramie River Station coal fueled power to achieve carbon goals.
- Staff presented a proposed framework for a post 2025 ECA for BPU and CC subcommittee consideration and received concurrence to move forward.
- Completed Electric Vehicle Charging Station Grant Applications, due Jan. 9, 2020.
- Pumped Hydro analysis completed by Summer Intern Tyler Mabraten and presented to BPU.
- Negotiated and executed Power Purchase Agreement for FIRM wind and Solar 15 MW Around the Clock (ATC).
- Performed El Vado Shaft Seal Element replacement and spring design change in-house. Garnered useful data all year on element wear rates versus head levels to share with OEM design engineers on finalizing a viable solution.

**Performance Measures**

Priority	Strategic Focus Area	Goal	Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Estimate	FY2021 Target	FY2022 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	% of Power Derived from Renewable Energy (Carbon Free Energy, Calendar Year)	25%	18%	22%	24%	20%	29%
			Total Cost per MWH	\$49.21	\$53.87	\$51.15	\$44.39	\$46.40	\$38.28

**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.

Currently power supplied to Los Alamos is approx. 24% derived from renewable energy sources. Uniper firm wind and solar contract (15MW) is scheduled to start in November of 2021. DPU's goal is to be carbon neutral by 2040.

In FY 2021 the cost per MWH generated from owned resources and long term contracts is estimated at \$46.40, which is \$4.75 less than 2019 actual costs per MWH of \$51.15. Decreases in San Juan operation expenses in FY2021 and FY2022, due to planned closure of the plant, are reflected in the price per MWH for county owned resources. The Uniper contract is also included in the cost per MWH for FY2022.

## UTILITIES DEPARTMENT - ELECTRIC DISTRIBUTION

### Electric Distribution Program Budget

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2021 Adopted Budget	% Variance FY2021 vs FY2020	FY2022 Projected Budget	% Variance FY2022 vs FY2021
<b>Revenue and Expenditure Summary:</b>							
Revenues	13,821,983	13,684,236	14,529,188	14,739,900	1%	15,152,805	3%
Less Interfund Commodity	(5,865,876)	(7,162,868)	(6,025,028)	(5,876,301)	-2%	(4,881,285)	-17%
Adjusted Revenues	7,956,107	6,521,368	8,504,160	8,863,599	4%	10,271,520	16%
Expenditures	6,517,400	6,659,170	6,571,378	6,572,161	0%	6,169,486	-6%
Net Revenues (Exp.)	<u>1,438,707</u>	<u>(137,801)</u>	<u>1,932,782</u>	<u>2,291,438</u>	19%	<u>4,102,034</u>	79%
<b>Expenditures by Sub-Program:</b>							
Supervsn, Misc. Dir. Admin.	627,550	881,044	627,254	804,240	28%	824,117	2%
Substation Maintenance	15,886	60,943	33,768	65,852	95%	66,412	1%
Switching Station Maint.	45,295	15,800	52,717	73,262	39%	60,902	-17%
Overhead Maintenance	446,628	341,756	519,375	538,559	4%	544,233	1%
Underground Maintenance	350,565	579,801	386,740	513,711	33%	518,927	1%
Meter Maintenance	107,649	140,053	90,167	110,229	22%	100,178	-9%
Interdepartmental Charges	452,463	650,204	752,917	740,452	-2%	762,668	3%
Eng/Admin O/H	615,187	717,564	901,111	1,149,501	28%	868,040	-24%
In Lieu Taxes	489,726	542,159	553,891	572,912	3%	590,100	3%
Debt Service	1,236,776	1,251,651	1,253,438	1,253,443	0%	1,133,909	-10%
Capital Expenditures	2,129,675	1,478,194	1,400,000	750,000	-46%	700,000	-7%
	<u>6,517,400</u>	<u>6,659,170</u>	<u>6,571,378</u>	<u>6,572,161</u>	0%	<u>6,169,486</u>	-6%
<b>Expenditures by Type:</b>							
Salaries	2,707,957	3,310,062	3,518,219	3,767,946	7%	3,938,255	5%
Benefits	1,780,506	1,190,432	1,329,493	1,405,014	6%	1,474,400	5%
Professional / contractual services	1,197,974	2,100,448	1,811,502	3,407,807	88%	2,095,576	-39%
Materials / supplies	239,757	834,632	422,050	649,216	54%	614,716	-5%
Interfund charges	(2,416,718)	-2,098,780	-2,844,798	(3,975,265)	40%	(3,500,137)	-12%
Capital outlay	1,771,148	70,726	1,081,474	64,000	-94%	412,767	545%
Fiscal charges	1,236,776	1,251,651	1,253,438	1,253,443	0%	1,133,909	-10%
	<u>6,517,400</u>	<u>6,659,170</u>	<u>6,571,378</u>	<u>6,572,161</u>	0%	<u>6,169,486</u>	-6%
<b>FTE Summary:</b>							
Regular (full & part time)	37.00	36.00	38.20	41.17	8%	41.17	0%
Casual, Student, & Temp.	1.56	1.30	1.30	1.65	27%	1.65	0%
	<u>38.56</u>	<u>37.30</u>	<u>39.50</u>	<u>42.82</u>	8%	<u>42.82</u>	0%

### Budget Overview

No rate increases are projected in FY20 for electric distribution, although a revenue neutral rate restructuring may be proposed in FY21 with implementation of the AMI project. The ten-year O&M budget forecast includes essentially inflationary increases of 1.5% per year after FY20. Overall operating expenses in ED are lower by \$263k, due primarily to lower cost of power. 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 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.



The photo to the left was taken inside of the new White Rock Unit 1 substation switchgear.

### Planned Cost Saving Measures for FY2021

- 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 - FY2019

- Completed electric portion of NM 502 Project
- Completed Airport Road circuit 14 primary.
- Replaced the Barranca Elementary School primary feed, replaced the Mesa Public Library electric feed, completed DP Road electric line extension, and White Rock substation switchgear replacement.
- Los Alamos Substation (LASS) conductor installations - 13T, 15T, and 16T
- White Rock Substation feeder #3 installation, and El Mirador subdivision feeder installations.

## UTILITIES - ELECTRIC DISTRIBUTION

### Performance Measures

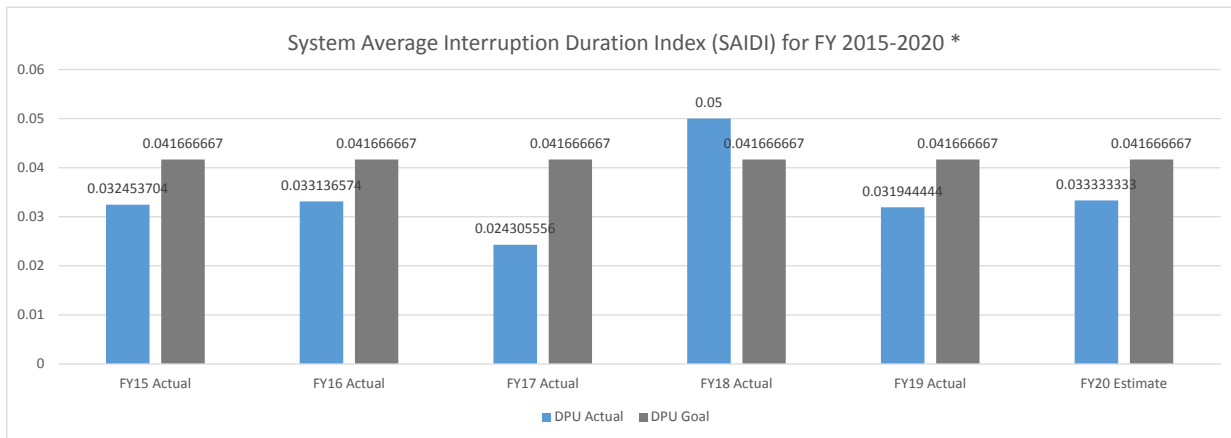
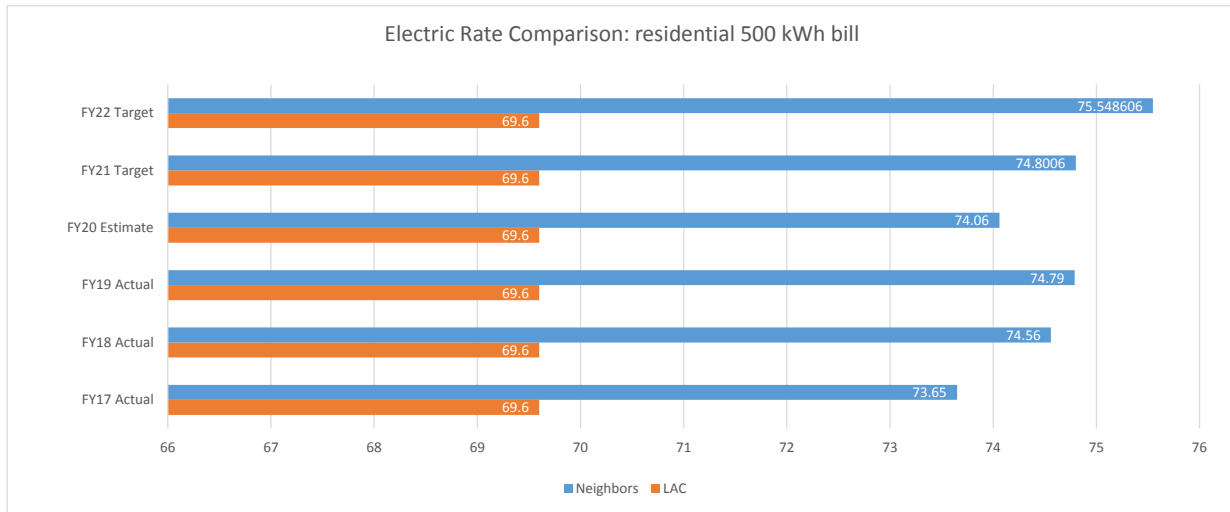
Priority	Strategic Focus Area	Goal	Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Estimate	FY2021 Target	FY2022 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	System Average Interruption Duration Index (SAIDI) in minutes	0:35:00	1:12:00	0:46:00	0:48:00	0:00:00	0:00:00
			Average LAC customer 500 KWH bill as compared to neighboring communities.	94.5%	93.3%	93.1%	94.0%	93.0%	92.1%

\* The American Public Power Association (APPA) defines SAIDI as the average interruption duration (in minutes) for customers served by the utility system during a specific time period.

**Performance Measures Narrative and Analysis**

Outages in Los Alamos are few in number and duration. LAC's SAIDI was below the DPU goal of 60 minutes in FY 2018 and 2019. 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 1 hour and 12 minutes. SAIDI is a 12-month rolling average, and even with the FY 2018 spike, Los Alamos customers had power availability 99.9%.

Electric rates in Los Alamos, which are comprised of one service charge and a set rate for consumption, haven't 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.

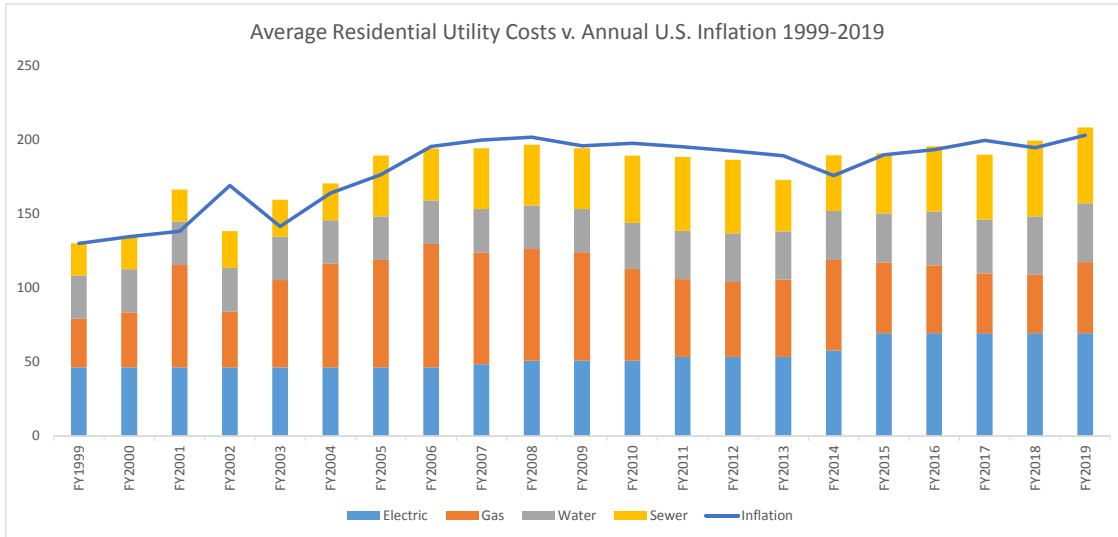


\* National SAIDI for 2018 was 328 minutes, according to the U.S. Energy Information Administration's annual Reliability Report. 2019 numbers have not been published yet.

## 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 112,000 utility bills in FY19. 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 4:00 p.m., Monday through Friday, to answer questions regarding utility bills.

### Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2015 Actual	FY2017 Actual	FY2019 Target	FY2021 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Customer Survey Results: Utility Billing Ratings - Accuracy of Billing	3.20	3.20	N/A	4.00
			Customer Survey Results: Average Overall Customer Satisfaction (out of 4)	3.40	3.40	N/A	4.00

### Performance Measures Narrative and Analysis

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 accuracy of billing been consistent since 2007.

Residential and commercial customers were asked to rate the Los Alamos County Department of Public Utilities on its "Overall Service" using a four-point scale (poor=1, fair=2, good=3 and excellent=4). The Los Alamos Department of Public Utilities commercial customers rated the DPU higher (as in years past) as compared to residents. Overall, the DPU continues to have extremely high ratings. Overall satisfaction has grown since 2005 (3.3) for commercial customers and leveled off in 2017.

Energy Assistance Program (EAP)	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 To Date
Contributions / Donations	\$8,185	\$8,183	\$9,162	\$7,664	\$5,800	\$4,574
Assistance Given	\$6,874	\$5,268	\$9,784	\$9,857	\$7,152	\$6,928



Above: Meet the Customer Care Center staff! (Top row left to right: Karen Salazar, Sara Martinez, Catrina Chavez, Amanda Burnworth, Bottom row left to right: Maxine Montoya, Jerome Martinez, Not Pictured: Rachel McGuire)



Above: Bird's eye view of the 2019 customer appreciation event held in the lobby of the Municipal building.

Right: DPU Employees group costume at the LAC employee appreciation luncheon in October 2019.



## 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

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2021 Adopted Budget	% Variance FY2021 vs FY2020	FY2022 Projected Budget	Variance FY2022 vs FY2021
<b>Revenue and Expenditure Summary:</b>							
Revenues	4,370,295	5,561,492	6,027,650	4,429,430	-27%	4,440,306	0%
Expenditures	3,876,097	4,654,801	4,043,560	4,554,939	13%	4,875,938	7%
Net Revenues (Exp.)	494,198	906,691	1,984,090	(125,509)	-106%	(435,632)	247%
<b>Expenditures by Sub-Program:</b>							
Supervsn. Misc. Dir. Admin.	452,625	646,343	384,632	385,776	0%	456,025	18%
Gas Distribution	213,418	237,039	270,141	379,520	40%	329,048	-13%
Gas Meters	147,661	118,505	134,475	126,189	-6%	97,117	-23%
Interdepartmental Charges	268,449	355,889	401,622	388,068	-3%	399,713	3%
Eng/Admin O/H	618,336	516,559	665,459	1,077,124	62%	914,167	-15%
In Lieu Taxes	183,187	212,144	223,722	188,212	-16%	188,518	0%
Cost of Gas	1,932,030	2,545,338	1,938,510	1,660,050	-14%	1,675,350	1%
Capital Expenditures	60,392	22,984	25,000	350,000	1300%	816,000	133%
	3,876,097	4,654,801	4,043,560	4,554,939	13%	4,875,938	7%
<b>Expenditures by Type:</b>							
Salaries	274,340	551,412	428,224	403,983	-6%	408,704	1%
Benefits	192,411	211,387	173,124	155,734	-10%	162,886	5%
Professional / contractual services	2,297,438	2,833,627	2,236,431	1,981,730	-11%	2,012,768	2%
Materials / supplies	164,637	185,067	113,700	197,100	73%	160,400	-19%
Interfund charges	886,785	873,308	1,067,081	1,466,392	37%	1,315,180	-10%
Capital outlay	60,486	0	25,000	350,000	1300%	816,000	133%
	3,876,097	4,654,801	4,043,560	4,554,939	13%	4,875,938	7%
<b>FTE Summary:</b>							
Regular (full & part time)	26.75	25.75	24.63	20.45	-17%	20.45	0%
Casual, Student, & Temp.	3.74	2.16	2.16	3.27	51%	3.27	0%
	30.49	27.91	26.79	23.72	-11%	23.72	0%

Note: FTE includes Gas, Water Distribution & Wastewater Collection

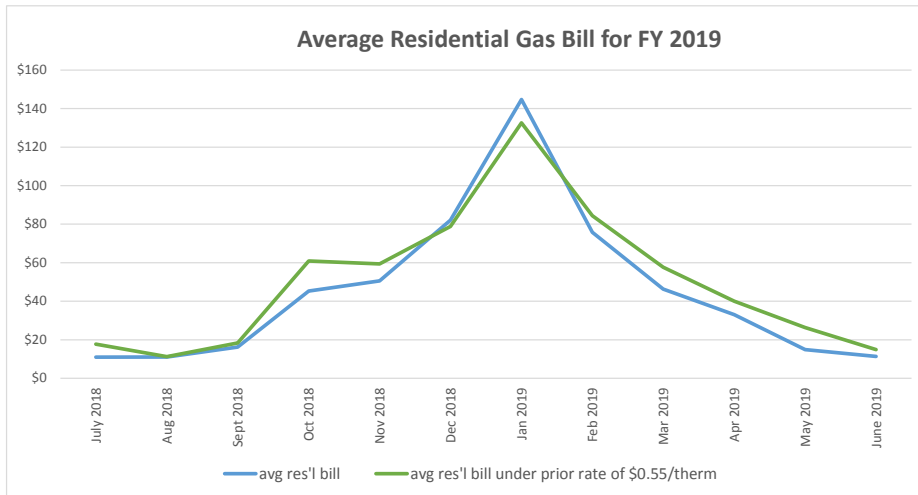
### Budget Overview

The NMMEAA deal guarantees a \$0.295 discount, which is included in the budget for FY2021 and FY2022. Natural gas market prices remain low, and gas purchases are budgeted at \$2.17/MMBTU in FY21, and \$2.19/MMBTU in FY22 (before the NMMEAA discount). This includes the cost of transportation. In FY21 improvements to two border stations in Los Alamos and one in White Rock will be made. These improvements will provide over pressure protection, metering, and SCADA functions that will allow DPU to monitor and trend the flows and pressure at these critical points in the gas distribution system. And in FY22 new gas valves will be installed in strategic locations to minimize outages and provide operational flexibility. Also slated for FY22, in conjunction with the Public Works Department, is the replacement of gas distribution lines in the Alamo and Capulin neighborhoods.

## 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 FY2019, the average residential customer paid \$577.06 for natural gas. Under the previous rate of \$0.55 per therm, this customer would have paid \$637.47 throughout the year. Both rates include a monthly \$9.50 service fee.

### Planned Cost Saving Measures for FY2021

- Continuing a practice begin in FY15, 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 - FY2019

- Gas pipe line model and training are complete, with moderate considerations for system improvements needed primarily for the White Rock Distribution System.
- Annual O&M tasks completed: PRV station inspections; Cathodic Protection surveys; Leakage survey (in house).
- There were no reportable incidents to the Pipeline and Hazardous Materials Safety Administration (PHMSA) for FY 2019
- NM 502 & El Mirador Project Support achievements: Line locates, key valve ops, existing facility repairs, locate verification, purging & testing. Highlights: Elimination of Arroyo Lane PRV Station; Elimination of aged & corroded high carbon steel pipeline; 6,780 LF of new main pipeline & 3,000 LF of delivery pipeline; potentially up to 52 new customers (El Mirador).

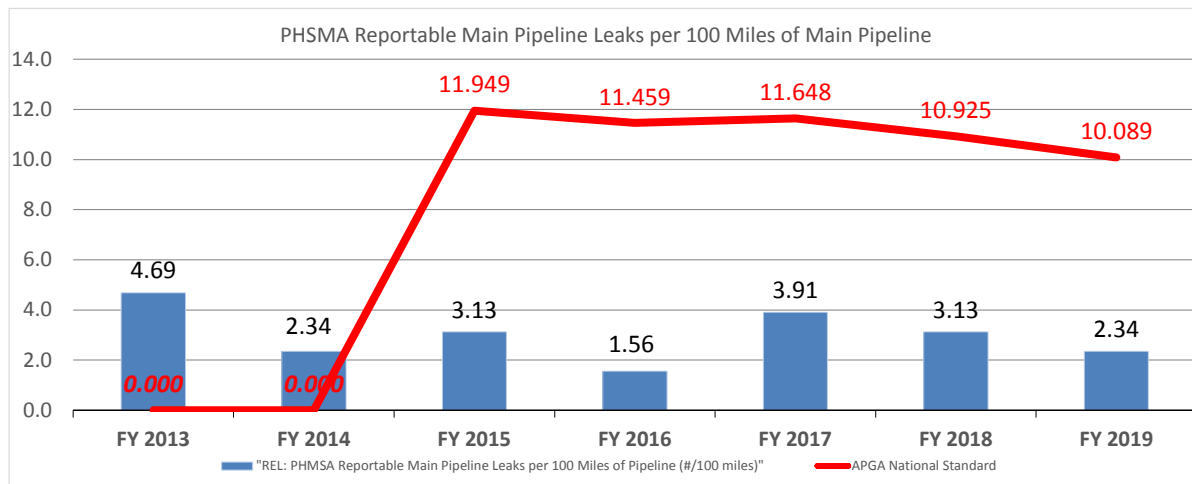
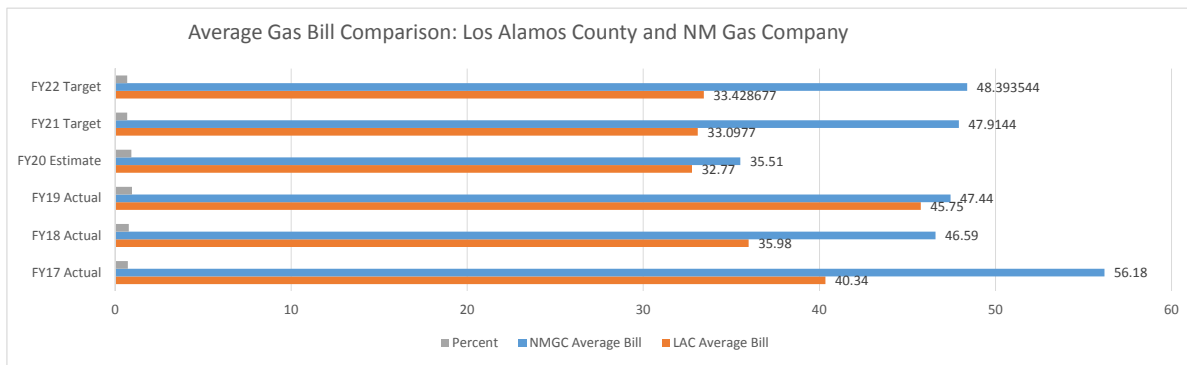
**Performance Measures**

Priority	Strategic Focus Area	Goal	Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Estimate	FY2021 Target	FY2022 Target
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%	77%	96%	92%	69%	69%
			PHMSA Reportable Main Pipeline Leaks per 100 Miles of Pipeline (#/100 miles)	3.91	3.13	2.34	1.00	1.00	1.00

**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 NMMEA 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.

PHMSA stands for the Pipeline and Hazardous Materials Safety Administration, a United States Department of Transportation agency responsible for developing and enforcing regulations for safe reliable and environmentally sound operations of gas pipelines. National Standards for reportable leaks per 100 miles of main pipeline is the latest FY American Public Gas Association (APGA) value. DPU was well under the APGA FY19 benchmark value of 10.089 leaks/100 miles. DPU is also projected to be well under the APGA FY20 benchmark value = 9.62 leaks/100 miles.



## UTILITIES DEPARTMENT - WATER PRODUCTION

### 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 and provide for cost effective reuse of the majority of the system effluent discharge in a safe and effective manner.

### Water Production Program Budget

	FY2018	FY2019	FY2020	FY2021	%	FY2022	%
	Actual	Actual	Adopted	Adopted	Variance	Projected	Variance
			Budget	Budget	FY2021 vs	Budget	FY2022 vs
					FY2020		FY2021
<b>Revenue and Expenditure Summary:</b>							
Revenues	5,078,472	5,170,398	5,740,742	11,943,385	108%	858,065	-93%
Expenditures	5,436,210	6,844,474	5,559,044	14,326,066	158%	700,000	-95%
Net Revenues (Exp.)	<u>(357,738)</u>	<u>(1,674,076)</u>	<u>181,698</u>	<u>(2,382,681)</u>	-1411%	<u>158,065</u>	-107%
<b>Expenditures by Sub-Program:</b>							
Supervision and Oper.	865,764	833,023	734,310	846,426	15%	866,820	2%
Pumping Power	484,122	460,726	821,157	700,000	-15%	700,000	0%
Wells	143,748	184,285	131,803	164,531	25%	172,515	5%
Booster Pump Stations	79,755	156,520	130,403	166,531	28%	174,515	5%
Treatment	195,155	113,428	155,269	45,411	-71%	46,284	2%
Storage Tanks	5,755	8,452	42,202	41,266	-2%	43,815	6%
Transmission Lines	131,737	171,786	212,342	274,228	29%	231,138	-16%
Non Potable System	262,798	211,046	290,136	349,797	21%	335,890	-4%
Interdepartmental Charges	277,923	327,392	355,955	316,328	-11%	325,821	3%
Eng/Admin O/H	589,265	684,873	727,094	990,966	36%	940,259	-5%
State Water Tax	37,300	34,756	45,000	40,000	-11%	40,000	0%
Capital Expenditures	2,130,439	3,548,009	1,655,000	10,106,926	511%	1,575,000	-84%
Debt Service	232,448	110,177	258,373	283,656	10%	320,642	13%
	<u>5,436,210</u>	<u>6,844,474</u>	<u>5,559,044</u>	<u>14,326,066</u>	158%	<u>5,772,699</u>	-60%
<b>Expenditures by Type:</b>							
Salaries	532,577	721,527	700,333	792,338	13%	802,571	1%
Benefits	372,383	268,092	263,431	318,185	21%	332,906	5%
Professional / contractual services	556,614	3,957,238	326,701	10,044,793	2975%	329,900	-97%
Materials / supplies	108,808	154,990	201,100	326,800	63%	342,500	5%
Interfund charges	1,484,391	1,507,597	2,006,206	2,110,294	5%	2,069,180	-2%
Capital outlay	2,148,989	0	1,802,900	450,000	-75%	1,575,000	250%
Fiscal charges	232,448	235,030	258,373	283,656	10%	320,642	13%
	<u>5,436,210</u>	<u>6,844,474</u>	<u>5,559,044</u>	<u>14,326,066</u>	158%	<u>5,772,699</u>	-60%
<b>FTE Summary:</b>							
Regular (full & part time)	9.25	9.25	9.25	10.25	11%	10.25	0%
Casual, Student, & Temp.	0.00	0.24	0.24	0.50	108%	0.50	0%
	<u>9.25</u>	<u>9.49</u>	<u>9.49</u>	<u>10.75</u>	13%	<u>10.75</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. These projects are expected to be funded at a 60(WTB)/40(DPU) split, and future projects are being planned with this funding requirement in mind. The Camp May waterline is also included in the FY21 capital plan. This project will convey water from the existing potable water system in Los Alamos to the ski lodge, Camp May campground, and provide a reliable water supply for regional fire protection. This project will be completely funded through the Ski Hill operator and county funds. The capital plan also includes \$1.9M for the Otowi Well #2 well house, pump, and equipment, re-budgeted in FY21 due to delays in completing the well drilling phase of the project. Like the well drilled in FY19, these projects are funded with existing DPU fund balance.

The O&M and capital budget for water production and 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 FY18's budget cycle. The three-year rate adjustments adopted in FY20 are incorporated into budgeted revenues.



## 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.



Water Production crews participate in a Los Alamos Canyon Dam Rescue table top exercise with police, fire, emergency management, and various other county departments.

### Planned Cost Saving Measures for FY2021

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

### Significant Accomplishments - FY2019

- Otowi Well 2 drilling complete. Pump station design and construction are scheduled for completion in FY20 & FY21.
- Replaced inner column pipe and refurbished pump bowls and impellers at Guaje Well #3
- Development of confined space equipment R&R program.
- 2,050 LF of 14" Transmission line replaced via the NM 502 Project – replacing an extensively deteriorated segment.
- Funding & Design of Overlook Park Booster Station.
- SCADA master and repeater radio equipment upgraded. Pajarito site - complete. Tesuque site – after snowmelt.
- Over 80.3 million gallons of reuse water back to the golf course, North Mesa ball fields and soccer fields, and Overlook Park for irrigation.

### Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Estimate	FY2021 Target	FY2022 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	Drinking Water Compliance - Number of Days in Full Compliance as a Percent of All Days - Potable (%) *	100%	100%	100%	100%	100%	100%
			Gallons per Capita Daily - Potable **	137.58	150.06	139.50	135.33	134.44	133.54

\* Standard is set by the American Water Works Association. FY 20 benchmark is 100%.

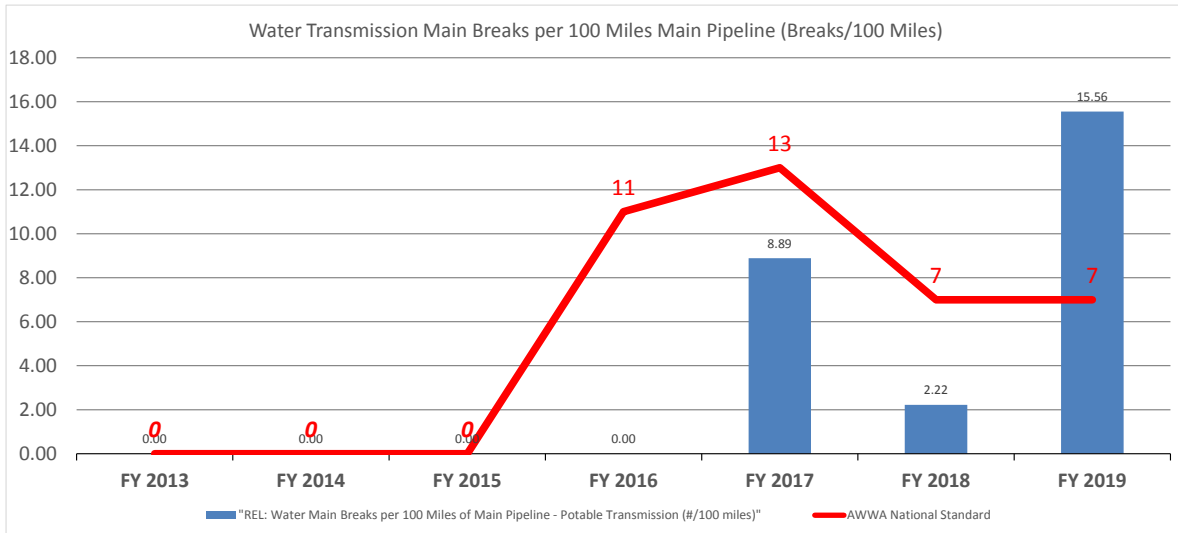
\*\* National Standard Data Source = AWWA Benchmarking Manual. AWWA FY19 benchmark median value = 115.5 gpcd.

**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 FY2020 to FY2021, preventing a jump in the per kgal cost. Water use for FY19 is anticipated to also remain lower than many previous years but close to the revised projections.

Gallons per capita daily (GPCD) generally is defined as the average amount of water each person in a particular area uses on a daily basis. Water use in Los Alamos County remains above the AWWA benchmarks. It is DPU Strategic Plan conservation goal for GPCD is under review pending a conservation plan, which is expected to be completed in the Spring of 2020.



## UTILITIES DEPARTMENT - WATER DISTRIBUTION

### Water Distribution Program Budget

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2021 Adopted Budget	% Variance FY2021 vs FY2020	FY2022 Projected Budget	% Variance FY2022 vs FY2021
<b>Revenue and Expenditure Summary:</b>							
Revenues	4,962,466	4,748,488	5,448,608	5,679,349	4%	5,905,761	4%
Less Interfund Commodity	(3,218,051)	(3,090,819)	(2,985,026)	(3,076,750)	3%	(3,200,750)	4%
Adjusted Revenues	1,744,416	1,657,669	2,463,582	2,602,599	6%	2,705,011	4%
Expenditures	1,662,356	1,822,994	2,269,313	2,808,608	24%	3,253,240	16%
Net Revenues (Exp.)	<u>82,059</u>	<u>(165,325)</u>	<u>194,269</u>	<u>(206,009)</u>	-206%	<u>(548,229)</u>	166%
<b>Expenditures by Sub-Program:</b>							
Supervsn, Misc. Dir. Admin.	237,509	236,844	247,158	315,291	28%	328,389	4%
Water Distribution	354,482	406,247	418,621	508,353	21%	522,184	3%
Water Meters	342,689	211,152	599,820	482,054	-20%	464,415	-4%
Interdepartmental Charges	286,609	344,477	340,158	297,863	-12%	306,803	3%
Eng/Admin O/H	428,624	479,041	663,556	1,055,047	59%	899,449	-15%
Capital Expenditures	12,444	145,233	0	150,000	#DIV/0!	732,000	388%
	<u>1,662,357</u>	<u>1,822,994</u>	<u>2,269,313</u>	<u>2,808,608</u>	24%	<u>3,253,240</u>	16%
<b>Expenditures by Type:</b>							
Salaries	359,545	411,175	509,928	530,215	4%	516,239	-3%
Benefits	251,128	145,329	196,771	189,216	-4%	197,549	4%
Professional / contractual services	71,960	131,407	167,500	159,467	-5%	172,300	8%
Materials / supplies	210,304	311,530	383,700	426,800	11%	428,900	0%
Interfund charges	756,976	823,552	1,003,714	1,352,910	35%	1,206,252	-11%
Capital outlay	12,444	0	7,700	150,000	1848%	732,000	388%
	<u>1,662,357</u>	<u>1,822,994</u>	<u>2,269,313</u>	<u>2,808,608</u>	24%	<u>3,253,240</u>	16%

Note: FTEs for Gas, Water Distribution & Wastewater Collection 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 4.25% increase in retail potable rates is budgeted in FY21, and a 4.00% increase in FY22. As shown in the ten-year plan, additional modest rate increases are projected through 2023, then essentially inflationary increases thereafter.

Water Distribution capital budget for FY21 includes the Barranca Mesa PRV installation. In preparation for painting Barranca Mesa Tank #2 in FY22, a new pressure reducing valve station will be installed to serve the Barranca Mesa Tank #2 area while the tank is taken offline to paint.

## 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.



**DPU Crews and LAFD participate in a confined space safety training.**



### Planned Cost Saving Measures for FY2021

- Begun in FY18, 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.

### Significant Accomplishments - FY2019

- Added infrastructure in the El Mirador community improving the White Rock area system with a new looped pipeline. Also added 30 new customers with new service lines throughout the county.
- NM 502 project replaced aged undersized lines with new pipelines: 3,520 LF 12" & 5 fire hydrants (as old as 1946).
- 454 meters changed out in FY 2019.

### Performance Measures

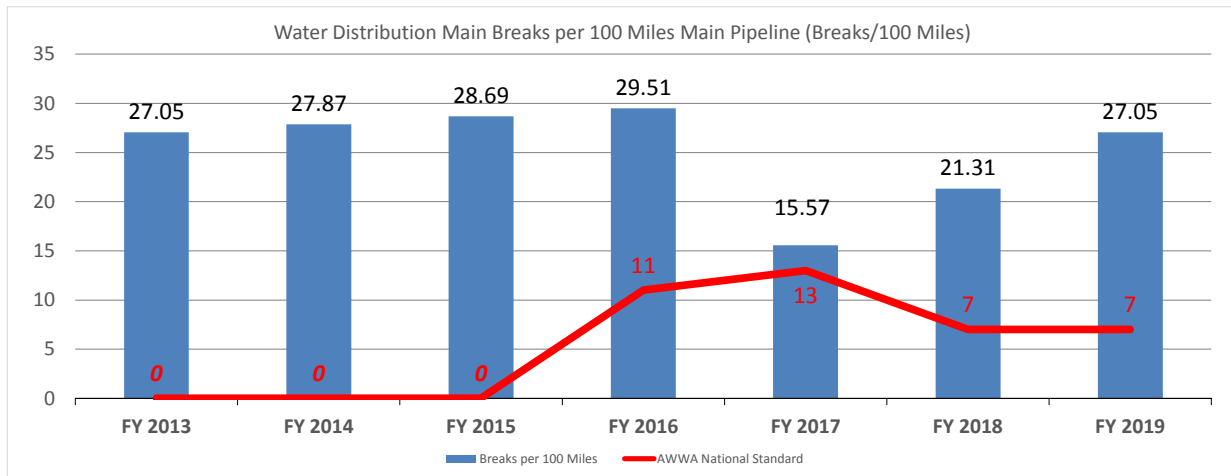
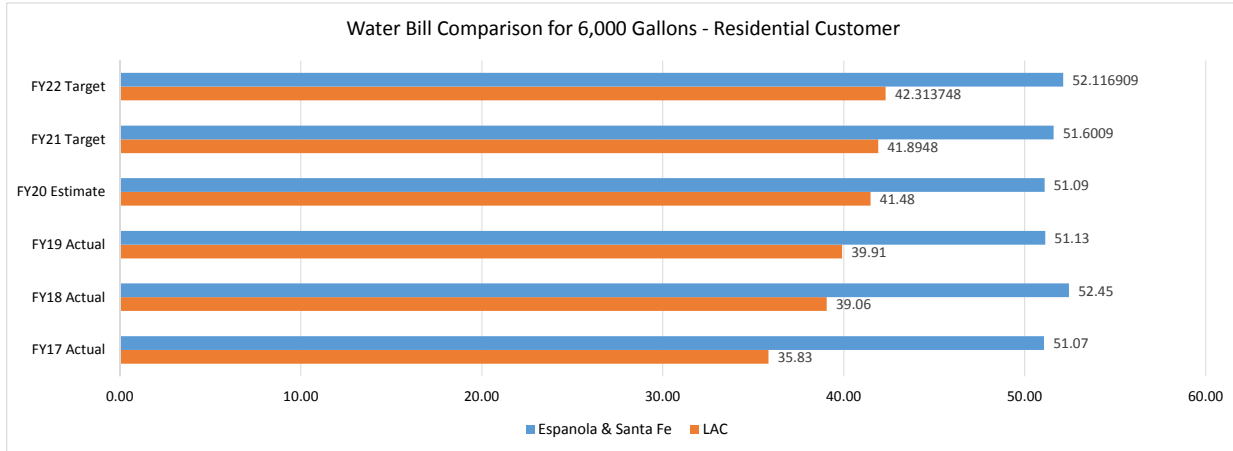
Priority	Strategic Focus Area	Goal	Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Estimate	FY2021 Target	FY2022 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	Average LAC customer 6,000 gallon bill as compared to neighboring communities.	70%	74%	78%	81%	81%	81%
			Water Main Breaks - Distribution per 100 Miles of Main Pipeline (#/100 miles) *	15.57	21.31	27.05	15.00	7.90	7.90

\* American Water Works Association (AWWA) FY20 benchmark median value = 7.9 breaks / 100 miles.

**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.

DPU water rates continue to remain lower than surrounding areas. Based on a 6,000 gallon billed consumption, we were 78% lower than the Espanola and Santa Fe areas, and even with rate increases for FY2021, we are still projected to be lower.



## 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.

### Wastewater Program Budget

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2021 Adopted Budget	% Variance FY2021 vs FY2020	FY2022 Projected Budget	% Variance FY2022 vs FY2021
<b>Revenue and Expenditure Summary:</b>							
Revenues	5,297,251	5,581,995	5,618,248	6,378,087	14%	654,308	-90%
Expenditures	6,801,910	3,905,191	4,609,805	19,511,811	323%	6,133,698	-69%
Net Revenues (Exp.)	<u>(1,504,659)</u>	<u>1,676,804</u>	<u>1,008,442</u>	<u>(13,129,540)</u>	-1402%	<u>(5,479,390)</u>	-58%
<b>Expenditures by Sub-Program:</b>							
Supervsn, Misc. Dir. Admin.	332,490	266,491	307,908	374,175	22%	391,150	5%
Wastewater Collection	422,744	179,792	341,652	335,838	-2%	308,108	-8%
Lift Stations	175,539	207,552	159,288	276,398	74%	316,252	14%
Wastewater Treatment	1,317,816	1,107,901	1,701,764	1,559,955	-8%	1,621,471	4%
Interdepartmental Charges	416,582	603,722	569,498	514,622	-10%	688,062	34%
Eng/Admin O/H	483,497	633,085	831,381	901,653	8%	761,061	-16%
Debt Service	3,623,373	837,042	698,314	698,314	0%	1,497,594	114%
Capital Expenditures	29,868	69,606	0	14,850,856	#DIV/0!	550,000	-96%
	<u>6,801,910</u>	<u>3,905,191</u>	<u>4,609,805</u>	<u>19,511,811</u>	323%	<u>6,133,698</u>	-69%
<b>Expenditures by Type:</b>							
Salaries	803,096	864,868	1,015,374	1,021,302	1%	1,035,592	1%
Benefits	562,225	326,998	424,638	428,097	1%	449,089	5%
Professional / contractual services	180,886	227,231	454,300	15,300,123	3268%	473,100	-97%
Materials / supplies	209,806	218,208	292,200	419,700	44%	426,100	2%
Interfund charges	1,288,756	1,383,386	1,611,579	1,639,275	2%	1,697,123	4%
Capital outlay	133,768	47,458	113,400	5,000	-96%	555,100	11002%
Fiscal charges	3,623,373	837,042	698,314	698,314	0%	1,497,594	114%
	<u>6,801,910</u>	<u>3,905,191</u>	<u>4,609,805</u>	<u>19,511,811</u>	323%	<u>6,133,698</u>	-69%
<b>FTE Summary:</b>							
Regular (full & part time)	8.00	9.00	9.12	9.30	2%	9.30	0%
Casual, Student, & Temp.		0.90	0.90	0.23	-74%	0.23	0%
	<u>8.00</u>	<u>9.90</u>	<u>10.02</u>	<u>9.53</u>	-5%	<u>9.53</u>	0%

Note: FTEs for Gas, Water Distribution & Wastewater Collection 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. The O&M budget in the wastewater division is essentially flat from FY20 to FY21, with a slight increase attributable to the wage increases discussed previously. The FY22 operating budget increases somewhat with the initiation of debt service payments on the WWTP. 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, these projects are scheduled to resume in the out years on the 10-year plan. Construction of the WR WWTP is scheduled in FY21.

The financial position of the wastewater fund and several long-term scenarios were discussed with the Board in several meetings during FY18. 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 a 3% increase in FY21, 2% in FY22, and 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 FY2021

- 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 - FY2019

- Began design for new WR WWTP in FY 2019.
- Upgraded SCADA system at LA WWTP.
- Significant progress on sewer lift station R&R program: Rio Bravo 100% replaced; New motor control centres (MCC) ordered for 3 SLS's; DP Road 100% replacement fast tracked; Rebuilt pumps at 4 SLS's; Three Temporary MCC's purchased and installed; Upgraded starter kits installed at 2 SLS's; New 21st century pump purchased for experimental use.
- Multiple canyon drop sewer pipelines cleaned during the warm weather season.
- 200 LF of 10" sewer main plus 2 new manholes in East Road completed as part of the NM 502 project – replacing aged and deteriorated pipe. Added to future gravity service stubs for Trinity Dr. commercial entities.
- The Los Alamos Wastewater Treatment Plant treated 307.2 million gallons of sewage and the White Rock plant treated 136.3 million gallons of sewage in FY2019.
- The Los Alamos Wastewater Treatment Plant composted 192.59 dry metric tons of sludge.

### Performance Measures

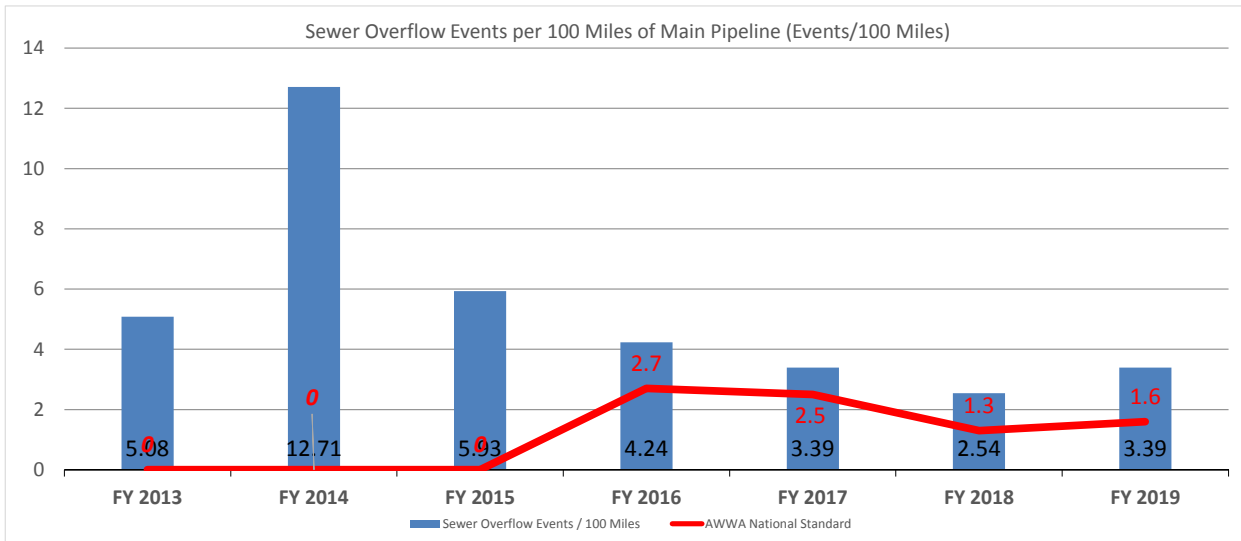
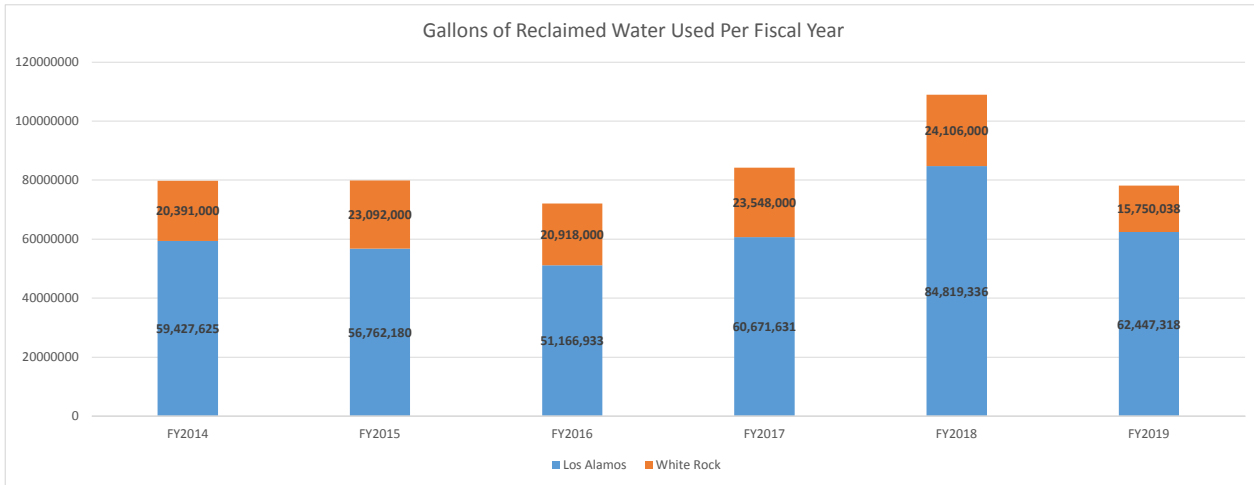
Priority	Strategic Focus Area	Goal	Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Estimate	FY2021 Target	FY2022 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	Average LAC customer 1,000 gallon bill	\$43.69	\$47.16	\$50.61	\$52.27	\$55.95	\$57.07
			Sewer Overflow Events per 100 Miles of Main Pipeline - Conveyance (#/100 miles)	3.39	2.54	3.39	5.08	1.20	1.20
			WWTP Compliance - Number of Events in Compliance as a Percent of All Events (WR + LA) (%)	91.53%	99.60%	91.92%	95.00%	100.00%	100.00%

**Performance Measures Narrative and Analysis**

DPU sewer rates, like water, will be increasing in FY21 by 3% and FY22 by 2%. These increases were approved in FY20 and are needed to maintain and improve infrastructure. There are not currently any planned rate increases after FY22.

Sewer overflows are calculated by taking the number of sewer overflow events and dividing it by the total system main pipeline in miles from our GIS database. The benchmark for this measurement is set by the American Water Works Association (AWWA). In FY2019 the benchmark was 1.2 overflow events per 100 miles of main line.

The WWTP Compliance (Number of Events in Compliance %) measure is defined as the number of permit parameter test results found in compliance as a percent of all permit parameter tests required. There are between 50 and 55 permit parameter tests required each month at each WWTP. An example of a permit parameter test is the requirement that the daily pH is between 6.6 and 9.0.





**FY2021 Budget Options ADOPTED - Dept of Public Utilities  
Redirect FY2019 Profit Transfer**

Dept	Division	Amount	Short Description	Detailed Notes	Recurring/ One-Time	Fund
DPU	Water Production	\$450,000	Pajarito Water Trans Line	Reroute Pajarito water transmission line on LANL property along roadway	One Time	Transfer from Electric Dist & Gas to Water Production

## 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

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2021 Adopted Budget	% Variance FY2021 vs FY2020	FY2022 Projected Budget	% Variance FY2022 vs FY2021
<b>Expenditures by Program:</b>							
Other non-specific program	6,506,880	6,317,426	4,550,759	5,052,159	11%	4,556,409	-10%
	<u>6,506,880</u>	<u>6,317,426</u>	<u>4,550,759</u>	<u>5,052,159</u>	11%	<u>4,556,409</u>	-10%
<b>Expenditures by Program:</b>							
Emergency Declarations Fund	238,283	48,829	0	500,000	0%	0	0%
Debt Service	6,268,597	6,268,597	4,550,759	4,552,159	0%	4,556,409	0%
	<u>6,506,880</u>	<u>6,317,426</u>	<u>4,550,759</u>	<u>5,052,159</u>	11%	<u>4,556,409</u>	-10%

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.

### FY2021 Budget Options Adopted - Emergency Declarations Fund

CMO Rank	Item #	Division	Amount	Short Description	Detailed Notes	Recurring/ One-Time	Fund
A	0	ALL	\$ 500,000	COVID-19 Emergency Response	Placeholder for as yet undetermined needs to be discussed during the budget hearing. County's share of potential FEMA reimbursement.	One-Time	Emergency Declarations Fund

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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% 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 - FY2021 ADOPTED BUDGET

GOVERNMENTAL FUNDS	CIP Fund Fund Stmt pg 66	General Fund Fund Stmt pg 52	State Shared Revenue Fund Fund Stmt pg 56
<b><u>Ongoing Infrastructure Capital &amp; Maintenance</u></b>			
Road Reconstruction Projects (see page 284)	\$ 6,892,000		\$ 580,000
Major Facilities Maintenance (see page 285)		2,100,000	
Parks Small Capital (see page 287)	485,000		
Information Technology Capital (see page 286)	2,339,000		
Los Alamos Public Schools Projects (see page 66)	1,000,000		
WAC Building Design (see page 66)	350,000		
Community Recreation Space Design (see page 66)	350,000		
<b><u>Economic Development Projects</u></b>			
Deacon Street (see page 284)	200,000		
DP Road Infrastructure (see page 284)	\$ 4,500,000		-
<b>TOTAL</b>	<b>\$ 16,116,000</b>	<b>\$ 2,100,000</b>	<b>\$ 580,000</b>

ENTERPRISE FUNDS	Airport Fund Fund Stmt pg 77	Joint Utilities System Fund Fund Stmt pg 78
<b><u>Airport</u></b> (see page 248)		
Fuel Farm	\$ 810,000	
Runway Rehab Design	\$ 50,000	
Air Service Study	60,000	
Annual Pavement Repairs	72,222	
Hangar Acquisition	60,000	
<b>TOTAL</b>	<b>\$ 1,052,222</b>	

<b><u>Department of Public Utilities</u></b> (see page 360)		
Electric Production		800,000
Electric Distribution		750,000
Gas Distribution		350,000
Water Distribution		150,000
Water Production		9,656,926
Wastewater		14,850,856
<b>TOTAL</b>		<b>\$ 26,557,782</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.

## CAPITAL IMPROVEMENTS - FY2022 PROPOSED BUDGET

GOVERNMENTAL FUNDS	CIP Fund Fund Stmt pg 66	General Fund Fund Stmt pg 52	State Shared Revenue Fund Fund Stmt pg 56
<b><u>Ongoing Infrastructure Capital &amp; Maintenance</u></b>			
Road Reconstruction Projects (see page 284)	\$ 9,483,000		\$ 580,000
Major Facilities Maintenance (see page 285)		2,000,060	
Parks Small Capital (see page 287)	60,000		
Information Technology Capital (see page 286)	313,000		
Los Alamos Public Schools Projects (see page 66)	1,000,000		
<b><u>Economic Development Projects</u></b>			
Deacon Street (see page 284)	2,000,000		
<b>TOTAL</b>	<b>\$ 12,856,000</b>	<b>\$ 2,000,060</b>	<b>\$ 580,000</b>

ENTERPRISE FUNDS	Airport Fund Fund Stmt pg 77	Joint Utilities System Fund Fund Stmt pg 78
<b><u>Airport</u></b> (see page 248)		
Runway Rehab Construction	\$ 615,000	
Hangar Acquisition	60,000	
Annual Pavement Repairs	72,222	
<b>TOTAL</b>	<b>\$ 747,222</b>	

<b><u>Department of Public Utilities</u></b> (see page 361)		
Electric Production		980,000
Electric Distribution		700,000
Gas Distribution		816,000
Water Distribution		732,000
Water Production		1,575,000
Wastewater		550,000
<b>TOTAL</b>		<b>\$ 5,353,000</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.

TRANSPORTATION CIP - FY 2021-2025			
Street Priorities Based on Average Pavement Condition Index (PCI)			
Description	Avg. PCI	Budget Amount	
<b>FY 2021</b>			
<b>ECONOMIC DEVELOPMENT INFRASTRUCTURE</b>			
Deacon Street (DESIGN)	20th to 15th	27	\$ 200,000
DP Road	Trinity to A-16-a	38	\$ 4,500,000
<b>STATE &amp; FEDERAL GRANTS</b>			
Urban Trail Phase 1 (14.56% MATCH-DESIGN)	Trinity to Spruce	NA	\$ 25,000
Trinity Drive Safety & ADA Improvements (NO MATCH-DESIGN)	Oppenheimer to 15th Street	NA	\$ 640,000
North Mesa Road Improvements (Joint Utility Project) <sup>2</sup> \$1,107,000 is in the CIP Fund \$580,000 is in the State Shared Revenues Fund	Alamo	35	\$ 1,687,000
	Capulin		
	Tsankawi		
	Oro Court		
	Cedro Court		
Sherwood Boulevard	Full Recon. & Drainage - Grand Canyon to Aztec	30	\$ 2,500,000
20th Street Extension - Signal Light			\$ 400,000
Canyon Rim Trail		NA	\$ 2,020,000
Transportation Planning		NA	\$ 200,000
<b>FY 2021 Adopted Budget</b>			<b>\$ 12,172,000</b>
<b>FY 2022</b>			
<b>ECONOMIC DEVELOPMENT INFRASTRUCTURE</b>			
Deacon Street (CONSTRUCTION)	20th to 15th	27	\$ 2,000,000
Finch Street	Trinity to 35th		\$ 1,500,000
<b>STATE &amp; FEDERAL GRANTS</b>			
Urban Trail Phase 1 (14.56% MATCH-CONSTRUCTION)	Trinity to Spruce	NA	\$ 675,000
Urban Trail Phase 2 (14.56% MATCH-CONSTRUCTION)	Spruce to Canyon Road/Aquatic Center	NA	\$ 3,375,000
Trinity Drive Safety & ADA Improvements (NO MATCH-ROW)	Oppenheimer to 15th Street	NA	\$ 200,000
Cumbres del Norte Road Improvements \$1,133,000 is in the CIP Fund \$580,000 is in the State Shared Revenues Fund	Camino Redondo	35	\$ 1,713,000
	Camino Medio		
	Cumbres Patio		
Canyon Road	Partial-Full Reconstruction - Central to Diamond		\$ 2,000,000
Urban Multiuse Trail Phases 1 & 2	Grant Match	NA	\$ 600,000
<b>FY 2022 Projected Budget</b>			<b>\$ 12,063,000</b>
<b>FY 2023</b>			
<b>STATE &amp; FEDERAL GRANTS</b>			
Trinity Drive Safety & ADA Improvements (NO MATCH-CONSTRUCTION)	Oppenheimer to 15th Street	NA	\$ 3,410,000
Various Roads - Projected <sup>1</sup> (\$3,863,000 CIP Fund; \$580,000 State Shared Revenues Fund)			
Arkansas Ave/Bonnie View Dr/Canyon Glen	Thin-Moderate Overlays	55-75	\$ 4,443,000
Longview Dr/Quartz-Pine-Rim-6th	Deep Patch & Thick Overlays	0-55	
Central Ave - 9th to Roundabout	Full Reconstruction		
<b>FY 2023 Projected Budget</b>			<b>\$ 7,853,000</b>
<b>FY 2024</b>			
Various Roads - Projected <sup>1</sup> (\$3,997,000 CIP Fund; \$580,000 State Shared Revenues Fund)			
La Paloma-La Vista/Hermosura-Sereno-Solana/Ponderosa Estates	Thin-Moderate Overlays	55-75	\$ 4,577,000
Loma del Escolar/Broadview-Kristi	Deep Patch & Thick Overlays	0-55	
Denver Steels Phase 2 (Joint Utility Project) <sup>3</sup>	Full Reconstruction		
<b>FY 2024 Projected Budget</b>			<b>\$ 4,577,000</b>
<b>FY 2025</b>			
Various Roads - Projected <sup>1</sup> (\$4,135,000 CIP Fund; \$580,000 State Shared Revenues Fund)			
Cheryl Ave-Cheryl Ct/Airport Rd	Thin-Moderate Overlays	55-75	\$ 4,715,000
Navajo/Los Pueblos/Camp May/Quemazon	Deep Patch & Thick Overlays	0-55	
Fairway (Joint Utility Project) <sup>3</sup>	Full Reconstruction		
Denver Steels Phase 3 (Joint Utility Project) <sup>3</sup>	Full Reconstruction		
Aspen School Area Phase 1 (Joint Utility Project) <sup>2</sup>	Full Reconstruction		
<b>FY 2025 Projected Budget</b>			<b>\$ 4,715,000</b>

<sup>1</sup>Projections based on Pavement Condition Indices and subject to change based on actual field conditions, updated pavement surveys and available budget.

<sup>2</sup>Joint Utility Project programmed in Department of Public Utilities 10-Year Plan

<sup>3</sup>Joint Utility Project not programmed in Department of Public Utilities 10-Year Plan, but recommended based on PCI



## MAJOR FACILITIES MAINTENANCE PROJECTS

	FY 2021 Adopted Budget	FY2022 Projected Budget	FY2023 Projected Budget	FY2024 Projected Budget
<i>New General Fund Dollars</i>	2,100,000	2,160,000	2,221,800	2,285,454
<i>Carryover from prior years</i>	8,970	143,970	138,970	215,770
<b>TOTAL</b>	2,108,970	2,303,970	2,360,770	2,501,224
<b>Facility</b>				
Airport	175,000	300,000		
Aquatic Center	250,000			275,000
BESC Senior Center	75,000	1,200,000		
Community Building			225,000	
Facility Condition Assessment (FCA)	250,000			
Fire Station 2				260,000
Fire Station 3	250,000	350,000		
Fire Station 4			50,000	150,000
Fire Station 6				
Fuller Lodge	200,000			
Golf Course Clubhouse				
Golf Course Maintenance Building			270,000	
Ice Rink				200,000
LA Little Theatre			740,000	
Mesa Public Library	200,000		300,000	
Municipal Building	200,000			
Nature Center	20,000			
Overlook Park - Parks Maint Bldg			300,000	
Parajito Cliff Site Facilities				90,000
Red Cross/Stone Cabin		55,000		
White Rock Complex				450,000
White Rock Visitors Center				
<b>MFM Overtime</b>				
MFM Overtime	10,000	10,000	10,000	10,000
<b>Misc. Maintenance</b>				
Misc. Maintenance	335,000	250,000	250,000	250,000
<b>TOTALS BY YEAR</b>	<b>\$ 1,965,000</b>	<b>\$ 2,165,000</b>	<b>\$ 2,145,000</b>	<b>\$ 1,685,000</b>
<b>Estimated Carryover</b>	<b>\$ 143,970</b>	<b>\$ 138,970</b>	<b>\$ 215,770</b>	<b>\$ 816,224</b>

**Note: \$516,372 of MFM funding in FY2021 is for labor/benefits relating to work on projects listed on this schedule which will be performed by in-house Facilities Construction Crew**

## INFORMATION TECHNOLOGY PROJECTS - CIP FUND

	FY 2021 Adopted Budget	FY2022 Projected Budget	FY2023 Projected Budget	FY2024 Projected Budget
<i>New Funding</i>	2,339,000	313,000	322,000	332,000
<i>Carryover from prior years</i>	157,862	71,862	2,394	64,394
<b>TOTAL</b>	<b>2,496,862</b>	<b>384,862</b>	<b>324,394</b>	<b>396,394</b>
<b>Project Description\Categories:</b>				
Network Switches	125,000		50,000	
County SQL Server Cluster Upgrade	65,000			
Recreation Software (Bud Option A7)	200,000			
Public Safety CAD Software (Bud Option A8)	1,550,000			
Pueblo Canyon Fiber Link (Bud Option D60)	35,000			
Customer Care Center / Customer Relations Management Software DPU/PW (Bud Option D61)	250,000			
Network Backup system				24,000
Network Fiber Infrastructure			75,000	
Mobile Device Management				100,000
New AntiSpam/Malware/Phishing System:				65,000
Network and System Log aggregation Appliance				25,000
"Network Drive" Server/ Storage Replacement			100,000	20,000
Enterprise Server Replacement (UCS/VNX)		312,468		
Enterprise Server OS Upgrade	50,000			
Enterprise GIS Upgrade		70,000		-
Enterprise VM Upgrade			35,000	50,000
County Website Replacement RFP	150,000			
<b>TOTALS BY YEAR</b>	<b>\$ 2,425,000</b>	<b>\$ 382,468</b>	<b>\$ 260,000</b>	<b>\$ 284,000</b>
<b>Estimated Carryover</b>	<b>\$ 71,862</b>	<b>\$ 2,394</b>	<b>\$ 64,394</b>	<b>\$ 112,394</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

	FY 2021 Adopted Budget	FY2022 Projected Budget	FY2023 Projected Budget	FY2024 Projected Budget
<i>New Funding</i>	485,000	60,000	60,000	60,000
<i>Carryover from prior years</i>	105,722	722	722	722
<b>TOTAL</b>	<b>590,722</b>	<b>60,722</b>	<b>60,722</b>	<b>60,722</b>
Safety Netting at Overlook Park (Bud Option B33**)	275,000			
Open Space trails improvement plan in coordination with Triad	30,000			
Tennis Court Resurfacing at Barranca	20,000			
Irrigation renovation at Overlook	40,000			
Remove poplar trees & replace at Community Park on Nectar Street (Bud Option D66)	25,000			
Rover & Pine Street Tot Lots (Bud Option A17)	200,000			
<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>\$ 590,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>

\*\* Budget Option B33 was for \$200,000

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where discoveries are made

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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. 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.

### C. 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.

# FINANCIAL POLICIES

## D. 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.

## E. 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.

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.

## FINANCIAL POLICIES

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.

### **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.

## FINANCIAL POLICIES

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.
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.

# FINANCIAL POLICIES

## 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.

## 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)

## **FINANCIAL POLICIES**

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.

## **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;

## FINANCIAL POLICIES

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;

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. UTILITIES BUDGET

As required in the section 506 and 509 of the County Charter and Chapter 40 of the County Code, the Department of Public Utilities shall prepare the Department's proposed budget for presentation to and consideration by the Board of Public Utilities (BPU) and County Council.

The proposed budget shall also include 10-year projections of rates and revenues, funding of reserves (the Schedule of Funds) and Capital Project Program Plan. These projections shall be reviewed and approved by the Utility Manager and County Manager their designees prior to presentation to BPU and Council for their approval in order to ensure adequate and appropriate articulation and reconciliation between these projections and the County's financial statements.

The Schedule of Funds shall identify both targeted reserve balances and annual budgeted funding levels. Individual reserves shall be recorded and reflected in the general ledger at the sub-fund level.

# FINANCIAL POLICIES

The targeted reserve balances are set and managed in accordance with the Utilities Financial Policies as approved by BPU and County Council (as required per County Code Section 40-45).

## **XII. 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.

### **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.



# FINANCIAL POLICIES

## **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.

## **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 lodger’s tax revenue and may be expended with Council approval only on those allowed purposes.

# FINANCIAL POLICIES

## **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 - FY2018 THROUGH FY2022

Department	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Adopted	FY2022 Projected
<b>County Council</b>	7.00	7.00	7.00	7.00	7.00
<b>Municipal Court</b>	5.00	5.30	5.80	5.80	5.80
<b>County Manager's Office (CMO)</b>	22.00	22.00	22.00	22.00	21.00
<b>County Assessor's Office</b>	7.00	7.00	7.00	7.00	7.00
<b>County Attorney's Office</b>	5.00	5.00	5.00	5.00	5.00
<b>County Clerk's Office</b>	7.16	6.77	7.27	7.27	7.27
<b>Probate Court</b>	1.00	1.00	1.00	1.00	1.00
<b>County Sheriff</b>	1.00	1.00	1.00	1.00	1.00
<b>Administrative Services</b>	52.01	47.61	46.38	48.34	48.34
<b>Community Services Department</b>	94.15	91.73	92.73	96.98	96.98
<b>Fire Department</b>	150.00	150.00	150.00	150.00	150.00
<b>Police Department</b>	74.75	74.75	77.75	78.75	78.75
<b>Public Works Department</b>	136.55	137.55	137.55	144.55	144.55
<b>Community Development</b>	16.00	16.00	16.00	18.00	18.00
<b>Utilities Department</b>	98.30	97.60	98.60	99.65	99.65
<b>Total FTEs - All Funds</b>	676.92	670.31	675.08	692.34	691.34

## FTE DETAILED SCHEDULE - FY2018 THROUGH FY2022

Position Title	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>County Council</b>					
Council Chair	1	1	1	1	1
Council	6	6	6	6	6
<b>Total FTEs</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>
<hr/>					
<b>Municipal Court</b>					
Municipal Judge	1	1	1	1	1
Probation Officer	1	0.8	0.8	0.8	0.8
Court Administrator	1	1	1	1	1
Court Clerk	1	1	1	1	1
Court Clerk	0.63	1	1.5	1.5	1.5
<b>Total Regular FTEs</b>	<b>4.63</b>	<b>4.8</b>	<b>5.3</b>	<b>5.3</b>	<b>5.3</b>
<b>Limited Term</b>	<b>0.5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Bench Warrant Fund</b>					
Court Clerk	0.37	0.5	0.5	0.5	0.5
<b>Total Regular FTEs</b>	<b>0.37</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>
<b>Department Total Regular FTEs</b>	<b>5.0</b>	<b>5.3</b>	<b>5.8</b>	<b>5.8</b>	<b>5.8</b>
<b>Department Total Limited Term</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Department Total ALL FTEs</b>	<b>5.0</b>	<b>5.3</b>	<b>5.8</b>	<b>5.8</b>	<b>5.8</b>
<b>County Manager's Office (CMO)</b>					
County Manager	1	1	1	1	1
Deputy County Manager	1	1	1	1	1
Assistant to County Manager	1	1	1	1	1
Office Manager	0	0	0	0	0
Sr. Office Specialist	1	0	0	0	0
Executive Assistant	0	1	1	1	1
Business and ERP Manager	0	1	1	1	1
<b>CIP Fund</b>					
Business and ERP Manager	1	0	0	0	0
<b>Total Regular FTEs</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>Communications &amp; Public Relations</b>					
Comm. & Public Relations Manager	1	1	1	1	1
Communications Specialist	2	2	0	0	0
Visual Information Specialist	0	0	2	2	2
<b>Total Regular FTEs</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>Human Resources</b>					
Human Resources Manager	1	1	1	1	1
Compensation Coordinator	0	1	0	0	0
Assist Human Resources Manager	1	1	1	1	1
HRIS Manager	0	0	0	0	0
Compensation Analyst	1	0	1	1	1

## FTE DETAILED SCHEDULE - FY2018 THROUGH FY2022

Position Title	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
Benefits & Pension Manager	1	1	1	1	1
Human Resources Technician	2	2	2	2	2
Training Manager	1	1	1	1	1
Sr Human Resources Technician	2	2	2	2	2
Sr. Office Specialist	1	1	1	1	1
<b>Total Regular FTEs</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>
<b>Limited Term</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>
<b>Human Resources-Safety/Risk Management</b>					
Risk Manager	1	1	1	1	1
Safety Coordinator	1	1	1	2	2
<b>Total Regular FTEs</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>
<b>Total HR FTEs</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>13</b>	<b>13</b>
<b>Economic Development</b>					
Economic Development Administrator	1	1	1	0	0
Marketing Specialist	1	1	1	0	0
<b>Total Regular FTEs</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>0</b>
<b>Department Total Regular FTEs</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>21</b>	<b>21</b>
<b>Department Total Limited Term</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>
<b>Department Total ALL FTEs</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>21</b>

### County Assessor's Office

County Assessor	1	1	1	1	1
Chief Deputy Assessor	1	1	1	1	1
Chief Appraiser	0.75	0.75	0.75	0.75	0.75
Appraiser	0.75	0.75	0.75	0.75	0.75
Appraiser	0.2	0.2	0.2	0.2	0.2
Sr. Assessment Specialist	0.95	0.95	0.95	0.95	0.95
Office Specialist	0.9	0.9	0.9	0.9	0.9
<b>Total Regular FTEs</b>	<b>5.55</b>	<b>5.55</b>	<b>5.55</b>	<b>5.55</b>	<b>5.55</b>

### Property Valuation Fund

Chief Appraiser	0.25	0.25	0.25	0.25	0.25
Appraiser	0.25	0.25	0.25	0.25	0.25
Appraiser	0.8	0.8	0.8	0.8	0.8
Sr. Assessment Specialist	0.05	0.05	0.05	0.05	0.05
Office Specialist	0.1	0.1	0.1	0.1	0.1
<b>Total Regular FTEs</b>	<b>1.45</b>	<b>1.45</b>	<b>1.45</b>	<b>1.45</b>	<b>1.45</b>

### Department Total Regular FTEs

<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>
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### County Attorney's Office

County Attorney	1	1	1	1	1
Assistant County Attorney	1	1	1	1	1
Associate County Attorney	1	1	1	1	1
Sr. Legal Assistant	1	1	1	1	1
Legal Assistant	1	1	1	1	1
<b>Department Total Regular FTEs</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

## FTE DETAILED SCHEDULE - FY2018 THROUGH FY2022

Position Title	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>County Clerk's Office</b>					
<i><b>Elections/Recording</b></i>					
County Clerk-Elected Official	1	1	1	1	1
Chief Deputy Clerk	1	1	1	1	1
Elections Manager	1	1	1	1	1
Sr. Deputy Clerk	1	1	1	1	1
Deputy Clerk	1	1	1	1	1
<b>Total Regular FTEs</b>	5	5	5	5	5
<b>Temp/Casual</b>	2.16	1.77	2.27	2.27	2.27
<b>Department Total FTEs</b>	<b>7.16</b>	<b>6.77</b>	<b>7.27</b>	<b>7.27</b>	<b>7.27</b>
<b>Probate Court</b>					
Probate Judge-Elected Official	1	1	1	1	1
<b>Department Total Regular FTEs</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>County Sheriff</b>					
Sheriff-Elected Official	1	1	1	1	1
Sr. Office Specialist	0	0	0	0	0
<b>Total Regular FTEs</b>	1	1	1	1	1
<b>Temp/Casual</b>	0	0	0	0	0
<b>Department Total FTEs</b>	<b>1</b>	<b>1</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	1
Deputy Chief Financial Officer	1	1	1	1	1
Accounting Operations Manager	2	1	1	2	2
Budget & Performance Manager	1	1	1	1	1
Sr. Budget Analyst	1	1	1	1	1
Sr. Accountant	0	1	1	2	2
Payroll Specialist	1	1	1	1	1
Sr. Management Analyst	1	3	3	2	2
Management Analyst	1	0	0	0	0
Accountant	1.5	0.5	0.5	0	0
AP and P-Card Administrator	1	1	1	1	1
AP Coordinator	1	1	1	1	1
<b>Total Regular FTEs</b>	12.5	12.5	12.5	13	13
<i><b>Finance-Purchasing</b></i>					
Chief Purchasing Officer	1	1	1	1	1
Deputy Chief Purchasing Officer	0	0	0	1	1

## FTE DETAILED SCHEDULE - FY2018 THROUGH FY2022

Position Title	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
Buyer-Planner	3	3	2	2	2
Sr. Buyer-Planner	2	2	3	3	3
Management Analyst	1	1	1	1	1
Supply Specialist	4	4	4	4	4
<b>Total Regular FTEs</b>	<u>11</u>	<u>11</u>	<u>11</u>	<u>12</u>	<u>12</u>
<b>Total Finance FTEs</b>	23.5	23.5	23.5	25	25
<b><i>Information Management-Information Technology</i></b>					
Management Analyst	1	1	0	0	0
Sr. Management Analyst	0	0	1	1	1
Chief Information Officer	1	1	1	1	1
IT Program Manager	2	2	2	2	2
App Analyst-Developer	2	2	1	3	3
Telecom Network Specialist	1	1	1	1	1
Network Engineer	0	0	0	0	0
Sr. App Analyst-Developer	5	5	5	3	3
Senior Systems Administrator	1	1	2	0	0
Systems Administrator	2	2	2	4	4
Database Administrator	1	1	1	1	1
Communications Specialist I	0	0	0	0	0
Senior Technical Support Specialist	1	0	1	0	0
Technical Support Specialists	2	3	2	3	3
Office Specialist	1	1	1	1	1
<b>Total Regular FTEs</b>	<u>20</u>	<u>20</u>	<u>20</u>	<u>20</u>	<u>20</u>
<b>Temp/Casual</b>	0.51	0.51	0.88	0.34	0.34
<b>Total IT FTEs</b>	<u>20.51</u>	<u>20.51</u>	<u>20.88</u>	<u>20.34</u>	<u>20.34</u>
<b><i>Information Management-Records</i></b>					
Records and IM Administrator	1	1	1	1	1
Sr. Records Specialist	0	0	0	1	1
Sr. Office Specialist	1	1	1	1	1
<b>Total Records Regular FTEs</b>	<u>2</u>	<u>2</u>	<u>2</u>	<u>3</u>	<u>3</u>
<b>Information Management subtotals</b>					
<b>Total Regular FTEs</b>	22	22	22	23	23
<b>Temp/Casual</b>	0.51	0.51	0.88	0.34	0.34
<b>Total IM FTEs</b>	<u>22.51</u>	<u>22.51</u>	<u>22.88</u>	<u>23.34</u>	<u>23.34</u>
<b><i>PRISM</i></b>					
PRISM Limited Term Positions	6	1.6	0	0	0
<b>Total Limited Term FTEs</b>	<u>6</u>	<u>1.6</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Department Total Regular FTEs</b>	45.5	45.5	45.5	48	48
<b>Department Total Temp/Casual</b>	0.51	0.51	0.88	0.34	0.34
<b>Department Total Limited Term</b>	6	1.6	0	0	0
<b>Department Total All FTEs</b>	<u><b>52.01</b></u>	<u><b>47.61</b></u>	<u><b>46.38</b></u>	<u><b>48.34</b></u>	<u><b>48.34</b></u>

# FTE DETAILED SCHEDULE - FY2018 THROUGH FY2022

Position Title	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Community Services Department</b>					
<b>CSD-Centralized Services</b>					
Community Services Director	1	1	1	1	1
Parks, Recreation, Open Space Manager	0	0	1	1	1
Management Analyst	0.75	0	0	0	0
Sr. Management Analyst	1	2	2	2	2
Program Specialist	0	0	1	1	1
Office Specialist	0	0.75	0.75	0.75	0.75
Office Manager	0	1	1	1	1
<b>Total Regular FTEs</b>	<b>2.75</b>	<b>4.75</b>	<b>6.75</b>	<b>6.75</b>	<b>6.75</b>
<b>Library</b>					
Library Manager	1	1	1	1	1
Program Specialist	1	1	0	1	1
Office Specialist	0.75	0	0	0	0
Sr. Office Specialist	1	1	1	1	1
Assistant Library Manager	1	1	1	1	1
Sr. Librarian	2	2	2	2	2
Librarian	4	4	4	4	4
Sr Library Specialist	1.75	1.75	1.75	2.75	2.75
Library Specialist	5.25	5.25	5.25	5.25	5.25
Sr Library Technician	8	8	7.5	7.5	7.5
Library Technician	0	0	0.5	0.5	0.5
<b>Total Regular FTEs</b>	<b>25.75</b>	<b>25.00</b>	<b>25.00</b>	<b>26.00</b>	<b>26.00</b>
<b>Temp/Casual</b>	<b>3.94</b>	<b>2.84</b>	<b>3.94</b>	<b>3.94</b>	<b>3.94</b>
<b>Total FTEs</b>	<b>29.69</b>	<b>27.84</b>	<b>28.94</b>	<b>29.94</b>	<b>29.94</b>
<b>PROS Administration</b>					
Custodian	0	0.75	0	0	0
Senior Rec Customer Service Associate	0	2	0	0	0
Recreational Customer Service Assoc	0	1.5	0	0	0
Sr. Office Specialist	0	1	0	0	0
Parks, Recreations, & Open Space Mgr	0	1	0	0	0
<b>Total Regular FTEs</b>	<b>0</b>	<b>6.25</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Parks</b>					
Parks Superintendent	1	1	1	1	1
Assistant Parks Superintendent	1	1	1	1	1
Open Space Specialist	1	0	0	0	0
Parks Maintenance & Construction Spec. III	6	6	6	7	7
Parks Maintenance & Construction Spec. II	3	3	3	3	3
Office Specialist	0	0	0	0	0
Sr. Office Specialist	1	0	0	0	0
Parks Maintenance & Construction Spec. I	7	7	7	9	9
<b>Total Regular FTEs</b>	<b>20</b>	<b>18</b>	<b>18</b>	<b>21</b>	<b>21</b>
<b>Temp/Casual</b>	<b>2.42</b>	<b>1.23</b>	<b>1.23</b>	<b>1.23</b>	<b>1.23</b>
<b>Total FTEs</b>	<b>22.42</b>	<b>19.23</b>	<b>19.23</b>	<b>22.23</b>	<b>22.23</b>



## FTE DETAILED SCHEDULE - FY2018 THROUGH FY2022

Position Title	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Open Space</b>					
Open Space Specialist	0	1	1	1	1
Parks Maintenance & Construction Spec III	0	0	1	0	0
Trail Builder - Machine Operator	0	0	0	1	1
<b>Total Regular FTEs</b>	0	1	2	2	2
<b>Temp/Casual</b>	0	1.05	1.05	1.05	1.05
<b>Total FTEs</b>	0	2.05	3.05	3.05	3.05
<b>Recreation</b>					
Parks, Recreations, & Open Space Mgr	1	0	0	0	0
Sr. Recreation Leader	0.5	0.5	0	0	0
Recreation Leader - Limited Term	0.5	0.5	1	1	1
Recreation Programs Manager	0.75	0.75	1	1	1
Recreational Customer Service Assoc	1.5	0	1.5	1.5	1.5
Recreation Customer Service Supervisor	0	0	0	1	1
Sr. Office Specialist	0	0	1	0	0
Office Manager	1	0	0	0	0
Senior Rec Customer Service Associate	2	0	1	1	1
Customer Service Associate	0	0	0	0	0
Custodian	0.75	0	0	0	0
<b>Total Regular FTEs</b>	8	1.75	5.5	5.5	5.5
<b>Temp/Casual</b>	0.26	0.36	1.36	0.61	0.61
<b>Total FTEs</b>	8.26	2.11	6.86	6.11	6.11
<b>Aquatic Center</b>					
Recreation Program Manager	1	1	1	1	1
Aquatics Center Program Coordinator	1	1	1	1	1
Aquatics Maintenance Specialist	1	1	1	1	1
Senior Lifeguard	6	6	6	6	6
Lifeguard	1	1	1	1	1
Custodian	0.25	0.25	1	1	1
<b>Total Regular FTEs</b>	10.25	10.25	11	11	11
<b>Temp/Casual</b>	2.52	2.59	2.59	2.59	2.59
<b>Total FTEs</b>	12.77	12.84	13.59	13.59	13.59
<b>Ice Rink</b>					
Recreation Program Manager	0.25	0.25	0.25	0.25	0.25
Assistant Golf/Ice Rink Professional	0.25	0	0	0	0
Senior Recreation Leader	0.5	0.5	0.25	0.50	0.50
Recreation Leader	0.5	0.5	0.0	0.0	0.0
Senior Rec Customer Service Associate	0	0	0.25	0.25	0.25
GC Maintenance Assistant Superintendent	0	0.25	0.25	0.25	0.25
<b>Total Regular FTEs</b>	1.50	1.50	1.00	1.25	1.25
<b>Temp/Casual</b>	3.95	1.61	1.61	0.97	0.97
<b>Total FTEs</b>	5.45	3.11	2.61	2.22	2.22
<b>Golf Course</b>					
Golf Course Maintenance Superintendent	1	1	1	1	1
GC Maintenance Assistant Superintendent	1	0.75	0.75	0.75	0.75
Golf Course Equipment Mechanic	1	1	1	1	1
Golf Course Manager	1	1	0	0	0
Recreation Program Manager	0	0	0.75	0.75	0.75
Head Golf Professional	1	1	1	1	1
Assistant Golf/Ice Rink Professional	0.75	1	0	0	0
Senior Rec Customer Service Associate	0	0	0.75	0.75	0.75

## FTE DETAILED SCHEDULE - FY2018 THROUGH FY2022

Position Title	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
Senior Recreation Leader	0	0	0.75	0.5	0.5
<b>Total Regular FTEs</b>	5.75	5.75	6	5.75	5.75
<b>Temp/Casual</b>	4.06	4.85	2.75	4.14	4.14
<b>Total FTEs</b>	9.81	10.6	8.75	9.89	9.89
<b>Social Services</b>					
Social Services Manager	1	0.75	0.75	0.75	0.75
Health Care Specialist	0	0.56	0.56	0.75	0.75
Case Coordinator	0.56	0	0	0	0
<b>Total Regular FTEs</b>	1.56	1.31	1.31	1.5	1.5
<b>CSD - Health Care Assistance Fund</b>					
Health Care Specialist	0.19	0.19	0.19	0.25	0.25
Case Coordinator	1	1	1	1	1
<b>Total Regular FTEs</b>	1.19	1.19	1.19	1.25	1.25
<b>CSD - DWI Fund</b>					
Management Analyst	0.25	0	0	0	0
Social Services Manager	0	0.25	0.25	0.25	0.25
Probation Officer	0	0.2	0.2	0.2	0.2
<b>Total Regular FTEs</b>	0.25	0.45	0.45	0.45	0.45
<b>Department Total Regular FTEs</b>	77.00	77.20	78.20	82.45	82.45
<b>Department Total Temp/Casual</b>	17.15	14.53	14.53	14.53	14.53
<b>Department Total All FTEs</b>	<b>94.15</b>	<b>91.73</b>	<b>92.73</b>	<b>96.98</b>	<b>96.98</b>

### Fire Department

#### Administration

Fire Chief	1	1	1	1	1
Deputy Fire Chief	1	1	1	1	1
Fire Battalion Chief - LANL Training	1	1	1	1	1
Fire Battalion Chief - Safety	1	1	1	1	1
Fire Battalion Chief - Wildland	1	1	1	1	1
Fire Battalion Chief - EMS	1	1	1	1	1
Fire Battalion Chief - Training	1	1	1	1	1
Fire Battalion Chief - Fire Marshal	1	1	1	1	1
Fire Captain - Training	0	1	1	1	1
Safeguards & Security/Labor Relations Mgr	1	1	1	1	1
Computer Aided Designer	1	1	0	0	0
FLS Tech. Specialist	0	0	1	1	1
Management Analyst	2	2	2	2	2
Senior Management Analyst	1	1	1	1	1
Sr. Office Specialist	4	4	4	4	4
Senior Fire and Life Safety Coordinator	1	1	1	1	1
Fire and Life Safety Coordinator	0	0	0	0	0

## FTE DETAILED SCHEDULE - FY2018 THROUGH FY2022

Position Title	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
EMS Training Coordinator	1	1	1	1	1
EMS Trainer	0	0	0	0	0
<b>Total Regular FTEs</b>	<b>19</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>
<b>Operations</b>					
Fire Battalion Chief (A, B, C Shift)	3	2	4	4	4
FLS Tech. Specialist	0	0	0	0	0
Fire Captain	25	26	24	25	25
Driver Engineer	24	22	24	24	24
Firefighter II/Firefighter 1/Cadet	79	80	78	77	77
<b>Total Regular FTEs</b>	<b>131</b>	<b>130</b>	<b>130</b>	<b>130</b>	<b>130</b>
<b>Department Total Regular FTEs</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>150</b>
<hr/>					
<b>Police Department</b>					
<b>Animal Control</b>					
Animal Shelter Manager	1	1	1	1	1
Sr Public Services Aide	2	1	1	1	1
Public Services Aide Supervisor	0	1	1	0	0
Public Services Aide	1	1	1	3	3
<b>Total Regular FTEs</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>5</b>
<b>Detention</b>					
Detention Supervisor	0	0	0	0	0
Detention Administrator	1	0	1	1	1
Detention Sergeant	3	0	3	3	3
Detention Corporal	11	12	9	10	10
Detention Shift Supervisor	0	3	0	0	0
Detention Supervisor	0	1	0	0	0
Detention Officer I	1	0	3	2	2
<b>Total Regular FTEs</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>16</b>
<b>Dispatch</b>					
CDC Supervisor	0	1	0	0	0
CDC Manager	1	0	1	1	1
Police Chief	0.25	0.25	0.25	0.25	0.25
Sr. Office Specialist	0.1	0.1	0.1	0.1	0.1
Dispatcher Shift Supervisor	4	4	5	5	5
Dispatcher II	5	5	6	5	5
Dispatcher I	3	3	4	5	5
<b>Total Regular FTEs</b>	<b>13.35</b>	<b>13.35</b>	<b>16.35</b>	<b>16.35</b>	<b>16.35</b>
<b>Emergency Management</b>					
Police Commander-non uniform	1	1	1	1	1
Senior Office Specialist	0	0	0	0	0
Emergency Management Specialist	1	1	1	1	1

## FTE DETAILED SCHEDULE - FY2018 THROUGH FY2022

Position Title	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
Office Specialist	0	0	0	0	0
<b>Total Regular FTEs</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>Operations</b>					
Police Sergeant	7	7	7	7	7
Police Corporal	17	20	19	21	21
Police Officer	6	3	4	3	3
<b>Total Regular FTEs</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>31</b>	<b>31</b>
<b>Administration/Records</b>					
Police Chief	0.75	0.75	0.75	0.75	0.75
Deputy Police Chief	1	1	1	1	1
Police Commander	2	2	2	2	2
Police Corporal	0	0	1	0	0
Office Manager	1	1	1	1	1
Sr. Office Specialist	0.9	0.9	0.9	0.9	0.9
Evidence and Training Tech	0	0	0	0	0
Senior Evidence and Training Tech	1	1	0	0	0
Sr. Records Specialist	2	2	2	2	2
<b>Total Regular FTEs</b>	<b>8.65</b>	<b>8.65</b>	<b>8.65</b>	<b>7.65</b>	<b>7.65</b>
<b>Limited Term - Victim's Advocate</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>
<b>Total FTEs</b>	<b>9.4</b>	<b>9.4</b>	<b>9.4</b>	<b>8.4</b>	<b>8.4</b>
<b>Department Total Regular FTEs</b>	<b>74</b>	<b>74</b>	<b>77</b>	<b>78</b>	<b>78</b>
<b>Department Total Limited Term</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>
<b>Department Total All FTEs</b>	<b>74.75</b>	<b>74.75</b>	<b>77.75</b>	<b>78.75</b>	<b>78.75</b>

### Public Works Department

#### **PW Administration**

Public Works Director	0.76	0.76	0.76	0.76	0.76
Deputy Public Works Director	0.42	0.42	0.42	0.42	0.42
Office Manager	1	1	1	1	1
Sr. Office Specialist	1	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>	<b>3.18</b>

#### **Engineering & Project Management**

County Engineer	1	1	1	1	1
Engineering Project Manager	3	3	3	2	2
Projects Manager	3	3	3	4	4
Sr. Engineer	1	1	1	1	1
Chief Surveyor	1	1	1	1	1
Engineering Associate	1	1	1	2	2
Senior Engineering Aide	1	1	1	0	0
Engineering Aide	0	0	0	0	0
<b>Total Regular FTEs</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>

#### **Facilities Maintenance**

Facilities Manager	1	1	1	1	1
Facilities Superintendent	0	0	0	1	1
Buyer-Planner	0	0	0	1	1
Construction Specialist III	5	5	5	5	5

## FTE DETAILED SCHEDULE - FY2018 THROUGH FY2022

Position Title	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
Construction Specialist II	6	4	3	2	2
Sr. Office Specialist	1	1	1	1	1
Construction Specialist I	1	3	4	9	9
<b>Total Regular FTEs</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>20</b>	<b>20</b>
<b>Custodial Maintenance</b>					
Facilities Services Manager	1	0	1	1	1
Lead Custodian	1	1	1	1	1
Custodian Superintendent	0	1	0	0	0
Custodian	14	14	14	14	14
Senior Office Specialist	1	1	1	1	1
<b>Total Regular FTEs</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>17</b>
<b>Fleet</b>					
Fleet Mechanic II	5	5	5	6	6
Fleet Supervisor	1	1	1	1	1
Sr. Office Specialist	1	1	1	1	1
Fleet Mechanic I	1	1	1	1	1
Fleet Manager	1	1	1	1	1
Fleet Shop Foreman	2	2	2	2	2
<b>Total Regular FTEs</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>12</b>	<b>12</b>
<b>Traffic &amp; Streets</b>					
Traffic & Streets Manager/Engineer	1	1	1	1	1
Street Maint. Superintendent	1	1	1	1	1
Asst Street Superintendent	1	1	1	1	1
Lead Equipment Operator	2	2	2	2	2
Sr. Equipment Operator	6	6	6	6	6
Sr. Office Specialist	1	1	1	1	1
Equipment Operator	4	4	4	4	4
Traffic Operations Manager	1	1	1	1	1
Traffic Electrician I	0	0	0	0	0
Traffic Electrician II	1	1	1	2	2
Traffic Electrician III	1	1	1	1	1
Transportation Safety Specialist	1	1	1	0	0
Signs & Marking Technician I-III	4	4	4	4	4
<b>Total Regular FTEs</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>24</b>
<b>Transit</b>					
Public Works Director	0	0	0	0	0
Deputy Public Works Director	0.58	0.58	0.58	0.58	0.58
Transit Manager	1	1	1	1	1
Sr. Office Specialist	1	1	1	1	1
Management Analyst	1	1	1	1	1
Transit Supervisor	2	2	2	2	2
Transit CS Rep/Dispatcher III	1	1	0	0	0
Transit CS Rep/Dispatcher II	0	0	1	2	2
Transit CS Rep/Dispatcher I	1	1	1	0	0
Transit Dispatcher-Operator II	0	1	0	0	0

## FTE DETAILED SCHEDULE - FY2018 THROUGH FY2022

Position Title	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
Transit Operator Trainee	0	5	4	3	3
Transit Operator I	11	8	12	8	8
Transit Operator III	0	3	0	0	0
Transit Operator II	12	9	7	12	12
Lead Transit Operator	3	0	3	3	3
<b>Total Regular FTEs</b>	<b>33.58</b>	<b>33.58</b>	<b>33.58</b>	<b>33.58</b>	<b>33.58</b>
<b>Total Limited Term - Transit Operators</b>	<b>4.55</b>	<b>4.55</b>	<b>4.55</b>	<b>4.55</b>	<b>4.55</b>
<b>Total FTEs</b>	<b>38.13</b>	<b>38.13</b>	<b>38.13</b>	<b>38.13</b>	<b>38.13</b>
<b>Environmental Services</b>					
Public Works Director	0.24	0.24	0.24	0.24	0.24
Environmental Services Manager	1	1	1	1	1
Environmental Services Supt	1	1	1	1	1
Environmental Services Trainee	2	2	2	2	2
Lead Equipment Operator	2	1	2	2	2
Scale Operator	1	1	1	1	1
Sr. Office Specialist	1	1	1	1	1
Sr. Equipment Operator	2	4	3	3	3
Office Specialist	1	1	1	1	1
Laborer	0	0	0	0	0
Equipment Operator	6	6	6	6	6
<b>Total Regular FTEs</b>	<b>17.24</b>	<b>18.24</b>	<b>18.24</b>	<b>18.24</b>	<b>18.24</b>
<b>Airport</b>					
Airport Manager	1	1	1	1	1
<b>Total Regular FTEs</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Department Total Regular FTEs</b>	<b>132</b>	<b>133</b>	<b>133</b>	<b>140</b>	<b>140</b>
<b>Department Total Limited Term</b>	<b>4.55</b>	<b>4.55</b>	<b>4.55</b>	<b>4.55</b>	<b>4.55</b>
<b>Department Total All FTEs</b>	<b>136.55</b>	<b>137.55</b>	<b>137.55</b>	<b>144.55</b>	<b>144.55</b>

### Community Development Department

#### Administration

Community Development Director	1	1	1	1	1
Permit Technician	1	0	0	0	0
Senior Permit Technician	1	0	0	0	0
Management Analyst	1	1	1	1	1
Sr. Management Analyst	1	1	1	1	1
Sr. Office Specialist	1	1	1	1	1
<b>Total Regular FTEs</b>	<b>6</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

#### Housing

Housing & Special Project Manager	1	1	1	1	1
Sr. Office Specialist	0	0	0	0	0
<b>Total Regular FTEs</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

## FTE DETAILED SCHEDULE - FY2018 THROUGH FY2022

Position Title	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Building</b>					
Chief Building Official	1	1	1	1	1
Sr. Building Inspector	2	2	2	1	1
Sr. Permit Technician	0	1	2	2	2
Permit Technician	0	1	0	0	0
Building Inspector	0	0	0	1	1
Code Compliance Officers	2	2	2	2	2
<b>Total Regular FTEs</b>	<b>5</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>
<b>Planning</b>					
Planning Manager	0	1	1	0	0
Principal Planner	0	0	0	1	1
Senior Planner	2	1	1	1	1
Assistant Planner	2	2	2	2	2
<b>Total Regular FTEs</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>Economic Development</b>					
Economic Development Administrator	0	0	0	1	1
Marketing Specialist	0	0	0	1	1
<b>Total Regular FTEs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>2</b>
<b>Department Total Regular FTEs</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>18</b>	<b>18</b>

### Utilities Department

<b>Administration</b>					
Utilities Manager	1	1	1	1	1
Dep. Util. Mgr.-Finance	1	1	1	1	1
Public Relations Manager	1	1	1	1	1
Utilities Business Operations Manager	1	1	1	1	1
Sr. Office Specialist	2	1	1	1	1
Executive Assistant	0	1	1	1	1
Management Analyst	1	0	1	1	1
Senior Management Analyst	0	1	1	1	1
Public Affairs Specialist-Utilities	0	0	0	0	0
<b>Total Regular FTEs</b>	<b>7</b>	<b>7</b>	<b>8</b>	<b>8</b>	<b>8</b>
<b>Billing</b>					
Billing and Service Specialist	3	3	3	5	5
Senior Billing and Service Specialist	2	2	2	1	1
Sr. Management Analyst	0	0	0	0	0
Management Analyst	1	1	1	0	0
<b>Total Regular FTEs</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>Engineering</b>					
Dep. Util. Mgr.-Engineering	1	1	1	1	1
Environmental Compliance Specialist	1	1	0	0	0
Environmental Compliance & Conservation Spec	0	0	0	0	0
Water & Energy Conservation Officer	0	0	0	0	0
Water & Energy Conservation Coordinator	1	0	0	0	0
GIS System Specialist	1	1	1	1	1
SCADA System Technician	2	2	1	1	1

## FTE DETAILED SCHEDULE - FY2018 THROUGH FY2022

Position Title	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
SCADA System Coordinator	0	0	1	1	1
Sr. Engineer	1	1	1	1	1
Engineering Project Manager	3	3	3	3	3
Engineering Associate	1	1	2	2	2
Conservation Officer	0	0	0	1	1
<b>Total Regular FTEs</b>	11	10	10	11	11
<b>Total Limited Term Temp/Casual</b>	0	0	0	1	1
<b>Total FTEs</b>	1.56	1.3	1.3	1.65	1.65
<b>Total FTEs</b>	12.56	11.3	11.3	13.65	13.65
<b><i>Meter Reading</i></b>					
Meter Reader Supervisor	0	0	1	1	1
Meter Reader II	0	0	0	0	0
Meter Reader I	0	0	0	0	0
<b>Total Regular FTEs</b>	0	0	1	1	1
<b><i>Electric Production</i></b>					
Deputy Utility Manager-Power Supply	1	1	0.8	0.83	0.83
Power Scheduler/Energy Analyst	0	0	0	0	0
Power System Supervisor	1	1	1	1	1
Sr. Management Analyst	1	0	0	0	0
Senior Hydro-Elec Maint Tech	2	2	0	0	0
Sr. Power System Operator	4	4	4	6	6
Power System Operator	2	2	3	1	1
Hydro Elec Engineer/Supt	1	1	1	1	1
Hydro Elec Maint. Tech Appren	0	1	2	2	2
Engineering Associate	0	1	1	1	1
Lead Hydro. Plant Maint. Tech	0	0	0	0	0
Hydro. Plant Maint. Tech	0	0	0	0	0
<b>Total Regular FTEs</b>	12	13	12.8	12.83	12.83
<b><i>Electric Distribution</i></b>					
Deputy Utility Manager-Power Supply	0	0	0.2	0.17	0.17
Dep. Util. Mgr.-Elec. Dist.	1	1	0	0	0
Linemen Supervisor	3	3	3	3	3
Engineering Associate	1	1	2	1	1
Senior Engineer	0	1	1	1	1
Electrical Engineering Manager	1	0	0	1	1
Journeyman Lineman	7	7	7	7	7
<b>Total Regular FTEs</b>	13	13	13.2	13.17	13.17
<b><i>Gas/Water/Sewer</i></b>					
Dep. Util. Mgr.-GWS Services	0.75	0.75	0.63	0.45	0.45
GWS Superintendent	1	1	1	1	1
GWS Field Supervisor	1	1	1	1	1
GWS Pipefitter	4	5	5	1	1
GWS Sr, Pipefitter	0	0	0	4	4
GWS Service Worker	2	1	0	0	0
GWS Shop Supervisor	1	1	1	1	1
GWS Apprentice II	4	6	6	4	4
GWS Apprentice I	8	5	5	4	4
Meter Reader Supervisor	1	1	0	0	0



## FTE DETAILED SCHEDULE - FY2018 THROUGH FY2022

Position Title	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
Engineering Aide	1	1	1	1	1
GWS/WWTP/WP Trainee	2	2	2	5	5
<b>Total Regular FTEs</b>	25.75	24.75	22.63	22.45	22.45
<b>Total Limited Term</b>	1	1	2	1	1
<b>Temp/Casual</b>	3.74	2.16	2.16	1	1
<b>Total FTEs</b>	30.49	27.91	26.79	24.45	24.45
<b><i>Wastewater Treatment Plant</i></b>					
Dep. Util. Mgr.-GWS Services	0	0	0.12	0.30	0.30
WW Treatment Plant Superintendent	1	1	1	1	1
WW Treatment Plant Supervisor	1	1	1	0	0
Sr. WW Treatment Plant Operator	2	2	4	3	3
WW Treatment Plant Operator	2	3	0	0	0
WW Treatment Plant Oper. Appr II	1	0	0	2	2
WW Treatment Plant Oper. Appr I	0	0	0	0	0
GWS/WWTP/WP Trainee	1	2	3	3	3
<b>Total Regular FTEs</b>	8	9	9.12	9.30	9.3
<b>Temp/Casual</b>	0	0.90	0.90	0.50	0.50
<b>Total FTEs</b>	8.00	9.90	10.02	9.80	9.80
<b><i>Water Production</i></b>					
Dep. Util. Mgr.-GWS Services	0.25	0.25	0.25	0.25	0.25
Water Systems Superintendent	1	1	1	1	1
Water Systems Supervisor	0	0	1	1	1
Water Systems Elec. Technician	2	2	2	2	2
Water Systems Operator	5	5	4	5	5
Water Systems Apprentice II	0	0	1	1	1
Water Systems Apprentice III	0	0	0	0	0
WP Trainee	1	0	0	0	0
Water Systems Apprentice I	0	1	0	0	0
<b>Total Regular FTEs</b>	9.25	9.25	9.25	10.25	10.25
<b>Temp/Casual</b>	0	0.24	0.24	0.5	0.5
<b>Total FTEs</b>	9.25	9.49	9.49	10.75	10.75
<b>Department Total Regular FTEs</b>	93.00	93.00	94.00	94.00	94.00
<b>Department Total Limited Term</b>	0.00	0.00	0.00	2.00	2.00
<b>Department Total Temp/Casual</b>	5.3	4.6	4.6	3.65	3.65
<b>Department Total All FTEs</b>	<b>98.30</b>	<b>97.60</b>	<b>98.60</b>	<b>99.65</b>	<b>99.65</b>

## FTE DETAILED SCHEDULE - FY2018 THROUGH FY2022

Position Title	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>County Totals</b>					
County Total Regular FTEs	640.50	642.00	647.50	663.25	663.25
County Total Limited Term FTEs	11.3	6.9	5.3	8.3	7.3
County Total Temp/Casual	25.12	21.41	22.28	20.79	20.79
County Total All FTEs	676.92	670.31	675.08	692.34	691.34
<b>General Fund</b>					
Total Regular FTEs	327.67	329.59	334.09	347.78	347.78
Total Limited Term FTEs	2.00	0.75	0.75	1.75	0.75
Total Temp/Casual	19.82	16.81	17.68	17.14	17.14
Total All FTEs	349.49	347.15	352.52	366.67	365.67
<b>All Other Funds</b>					
Total Regular FTEs	312.83	312.41	313.41	315.47	315.47
Total Limited Term FTEs	9.80	6.15	4.55	6.55	6.55
Total Temp/Casual	5.30	4.60	4.60	3.65	3.65
Total All FTEs	327.93	323.16	322.56	325.67	325.67

**FY2021 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	927,654
Association of Plumbers & Pipefitters - Local 412	Collective Bargaining Agreement (July 1, 2017 to June 30, 2021)	32,357
Firefighters' Association Local 3279**	Collective Bargaining Agreement (June 1, 2016 to May 30, 2020)	-
IBEW - Local 611**	Collective Bargaining Agreement (June 1, 2016 to May 31, 2020)	-
Police Union AFL-CIO, Local 14	Collective Bargaining Agreement (July 31, 2019 to June 30, 2024)	41,905
<b>TOTAL</b>		<b>\$ 1,001,916</b>

\* 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.

\*\* The Fire Union and IBEW Local 611 Union agreements are currently under negotiations. A budget revision will be presented to Council for consideration at a later date.

## SCHEDULE OF INTERFUND TRANSFERS

### Operating transfers out of:

FY2021 Adopted	General	Economic Development	Capital Projects Permanent	Electric Utility	Gas Utility	Fire	Total
General	\$ 0	0	0	617,238	201,959	2,190,000	3,009,197
Health Care Assistance	650,000	0	0	0	0	0	650,000
Economic Development	400,000	0	0	0	0	0	400,000
Other Special Revenues (Bench Warrant)	27,000	0	0	0	0	0	27,000
Debt Service Fund - Revenue Bonds	4,552,159	0	0	0	0	0	4,552,159
Emergency Declarations Fund	500,000	0	0	0	0	0	500,000
Capital Improvement Projects	11,356,000	0	1,358,000	0	0	0	12,714,000
State Grants (DWI)	9,950	0	0	0	0	0	9,950
Water Utility	0	2,000,000	0	0	0	0	2,000,000
Transit Fund	1,200,000	0	0	0	0	0	1,200,000
Environmental Services	50,000	0	0	0	0	0	50,000
Airport	376,053	0	0	0	0	0	376,053
	<b>\$ 19,121,162</b>	<b>2,000,000</b>	<b>1,358,000</b>	<b>617,238</b>	<b>201,959</b>	<b>2,190,000</b>	<b>25,488,359</b>

### Operating transfers out of:

FY2022 Projected	General	Economic Development	Projects Permanent	Electric Utility	Gas Utility	Fire	Total
General	\$ 0	0	0	633,173	202,673	2,242,000	3,077,846
Health Care Assistance	650,000	0	0	0	0	0	650,000
Economic Development	400,000	0	0	0	0	0	400,000
Other Special Revenues (Bench Warrant)	27,500	0	0	0	0	0	27,500
Debt Service Fund - Revenue Bonds	4,556,409	0	0	0	0	0	4,556,409
CIP Permanent Fund	0	0	0	0	0	0	0
Capital Improvement Projects	5,106,000	0	1,394,000	0	0	0	6,500,000
State Grants (DWI)	14,950	0	0	0	0	0	14,950
Water Utility	0	0	0	0	0	0	0
Transit Fund	1,200,000	0	0	0	0	0	1,200,000
Airport	263,350	0	0	0	0	0	263,350
	<b>\$ 12,218,209</b>	<b>0</b>	<b>1,394,000</b>	<b>633,173</b>	<b>202,673</b>	<b>2,242,000</b>	<b>16,690,055</b>

## FY 2021 Equipment Replacement

### General Fund Divisions

Unit#	Division	Year of Unit	DESCRIPTION	Estimated Replacement cost
1018	PW Custodial	2004	Ford Ranger	\$26,000
1072	Recreation	2007	Ford Van Club Wagon	\$28,000
1093	County Clerk	2008	Ford Explorer	\$27,000
3020	Traffic and Streets	2004	JD 310SG Backhoe Enclosed Cab 4X4	\$93,000
989	Parks	2003	Freightliner FL70 5YD Dump Truck	\$115,000
3041	Parks	2005	Toro Mower W/ bagger	\$24,000
3177	Parks	2010	ATV Kawasaki	\$14,000
1056	Fleet	2007	Ford F250 Super Duty 4X4 W/Lift Gate	\$35,000
3128	Fleet	2010	Snow Plow	\$9,000
1128	Information Management	2010	Ford Ranger Pickup	\$29,000
1196	Police	2013	4X4 Police	\$53,000
1135	Police	2011	Ford Crown Victoria Police Sedan Standard Full Size	\$26,000
1136	Police	2011	Ford Crown Victoria Police Sedan Standard Full Size	\$53,000
1151	Police	2012	Dodge Charger Police Sedan Standard Full Size	\$53,000
1152	Police	2012	Dodge Charger Police Sedan Standard Full Size	\$53,000
977	Community Development	2002	Ford Ranger 4X4	\$30,000
992	Community Development	2003	Sedan Chevy Impala	\$30,000
<b>Equipment Fund Subtotal</b>				<b>\$698,000</b>

### Enterprise Funds

Unit#	Division	Year of Unit	DESCRIPTION	In Environ Services Budget	In Equipment Fund budget
1159	PW Environmental Services	2012	Refuse Side Load	\$300,000.00	\$300,000
3064	PW Environmental Services	2007	Bandit Grinder	\$564,000.00	\$175,000.00
<b>Equipment Fund Subtotal</b>					<b>\$689,000</b>
<b>Equipment Grand Total</b>					<b>\$864,000.00</b>

Utilities			Full Cost	In Utilities Fund Budget	In Equipment Fund budget
1113	Utilities Upgrade*	2009	F350 SD Dump Body	\$70,000	\$40,000
1139	Utilities	2011	F350 SD Utility Bed	\$41,000	\$41,000
1132	Utilities (Addition Holdback)	2011	Vactor Jet Rodder	\$485,000	\$485,000
Expansion	Utilities (Addition to Fleet)**	n/a	Chevy Bolt	\$40,125	\$40,125
<b>Equipment Fund Subtotal</b>					<b>\$556,000</b>
<b>Equipment Grand Total</b>					<b>\$636,125</b>

Because these buses are grant funded, the grant funded portion resides in the Transit Budget. The replacement cost of these buses is split between the Transit Fund and The Equipment Fund.				Full Cost	In Transit Fund Budget	In Equipment Fund budget
4115	PW Transit	2011	Chevy Arboc	\$508,200	\$477,788	\$30,412
4116	PW Transit	2011	Double K Trolley	\$508,200	\$406,557	\$101,643
4142	PW Transit	2014	Chevy Arboc	\$150,574	\$126,124	\$24,450
4111	PW Transit	2011	Glavel E450 SD***	\$929,685	\$906,705	\$22,980
Expansion	PW Transit (Addition to Fleet)	n/a	New Electric Bus***	\$929,685	\$929,685	
Expansion	PW Transit (Addition to Fleet)	n/a	EZ Rider II***	\$437,125	\$437,125	
<b>Equipment Fund Subtotal</b>						<b>\$179,485</b>
<b>Equipment Grand Total</b>						<b>\$3,463,469</b>

\* Dept. requested an upgrade and Full Cost reflects total for unit \*\*Dept requested an addition to the Fleet funded by requestor

\*\*\*Both electric buses include charging stations. These three buses are included on this list for Council approval to purchase. The budget spending authority is included in FY2020 revised budget which will be carried over into FY2021.

### Equipment Fund Grand Total

<b>Equipment Fund Grand Total</b>				<b>\$2,122,485</b>
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## FY 2022 Equipment Replacement

### General Fund Divisions

Unit#	Division	Year of Unit	DESCRIPTION	Estimated Replacement cost
1134	Police	2010	Ford Explorer Utility Emergency Mang	\$26,000
1153	Police	2012	Chevy Caprice Police Sedan Full Size	\$56,000
1168	Police	2013	Ford Sedan Police	\$56,000
1171	Police	2013	Utility Vehicle SM Police	\$56,000
1207	Police	2014	Ford F150 Truck 4X4 Police	\$56,000
1126	ASD Wareh	2009	Isuzu NQR Box Truck	\$85,000
92	ASD Wareh	1991	Forklift Electric 85G-25	\$40,000
1105	Parks	2009	Pickup 3/4T Utility Body 4X4 Ext Cab	\$34,000
1106	Parks	2009	Pickup 3/4T Utility Body 4X4 Ext Cab	\$34,000
969	Traffic and	2007	International 2574 Construction bed	\$170,000
2067	Traffic and	2002	Dump Truck 10 CY	\$30,000
1142	Traffic and	2011	F350 Super Duty W/ Dump Body	\$42,000
3131	Traffic and	2010	Salt Spreader up to 5yd	\$14,000
3144	Traffic and	2011	Snow Plow Reversible	\$9,000
3005	Traffic and	2003	JD Tractor JD5520 Enc. Cab W/ Rear Hyd	\$50,000
3178	Parks	2010	Kawasaki	\$14,000
3010	Parks	2004	Snow Blower DDE	\$3,000
3009	Parks	2004	Snow Blower DDE	\$3,000
2113	Parks	2003	Dump Truck 5CY	\$120,000
<b>Equipment Fund Subtotal</b>				<b>\$898,000</b>

### Enterprise Funds

Unit#	Division	Year of Unit	DESCRIPTION	Estimated Replacement Cost
1083	Utilities	2009	Truck up to 35K Contractor Bed	\$95,000
1108	Utilities	2009	Pickup 3/4T Ext Cab Utility Bed	\$33,000
1160	Utilities	2012	Ford F150 Pickup Ext Cab	\$24,000
1161	Utilities	2012	Ford F350 4X4 Utility Body Ext Cab	\$37,000
1043	Environme	2006	Truck Roll-Off	\$200,000
3213	Environme	2009	Loader IT38H	\$252,000
<b>Equipment Fund Subtotal</b>				<b>\$641,000</b>

### Transit Fund

Because these buses are grant funded, the grant funded portion resides in the Transit Budget. The replacement cost of these buses is split between the Transit Fund and the Equipment Fund.

Unit#	Division	Year of Unit	Description	Full Cost	Transit Fund (including grant amount)	Estimated Replacement Cost
4112	Trolley	2011		\$ 559,020	\$ 513,456	\$ 45,564
4141	Arboc	2014		\$ 159,488	\$ 136,846	\$ 22,642
<b>Equipment Fund Subtotal</b>						<b>\$68,206</b>
<b>Equipment Fund Grand Total</b>						<b>\$718,508</b>

### Equipment Fund Grand Total

<b>Equipment Fund Grand Total</b>						<b>\$1,607,206</b>
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**Schedule of Recurring Grants  
Estimates for FY2021**

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	86,000
<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	2,603,356
	NMDOT	Transit 5311 - Capital	406,557
	USDOI	Bandelier Service	190,620
<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		45,000
	NMDOT		796,500
<b>Total</b>			<b>\$ 5,187,933</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 \$30.1 million. This limit applies to general obligation debt. As the County presently has none outstanding, \$30.1 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 advanced 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
2020	3,090,000	1,460,759
2021	3,215,000	1,337,159
2022	3,380,000	1,176,409
2023-2026	15,270,000	2,930,635
2027-2028	8,660,000	436,536
	33,615,000	7,341,498
2013 Series Principal	33,615,000	
Unamortized balances:		
Discounts and premiums	4,525,939	
	\$ 38,140,939	

### **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

## DEBT SUMMARY

June 1, 2021 for the Series 2014B. Interest on the bonds is payable semi-annually beginning 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
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
2023-2027	2,390,000	983,250	0	0
2028-2032	2,645,000	535,473	0	0
2033-2034	1,200,000	69,685	0	0
	\$ 8,005,000	2,482,258	3,270,000	139,863
2014A Series Principal	\$ 8,005,000			
2014B Series Principal	3,270,000			
Unamortized balances:				
Discounts and premiums	555,151			
Total payable	\$ 11,830,151			

# 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, 2019 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	
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
2023-2027	0	0	1,535,000	155,812	1,570,000	1,042,246	1,285,000	528,800	6,116,858
2028-2030	0	0	0	0	2,110,000	259,008	970,000	120,080	3,459,088
	<u>\$ 1,605,000</u>	<u>130,100</u>	<u>1,535,000</u>	<u>408,903</u>	<u>3,680,000</u>	<u>1,967,755</u>	<u>2,885,000</u>	<u>1,112,902</u>	<u>13,324,660</u>
2010A Series Principal	\$ 1,605,000								
2010B Series Principal	1,535,000								
2010C Series Principal	3,680,000								
2010D Series Principal	2,885,000								
Unamortized balances:									
Refunding costs		0							
Discounts and premiums		29,400							
Total payable	\$ <u>9,734,400</u>								

# DEBT SUMMARY

## Intergovernmental Notes Payable

### **Business-type Activities**

Beginning in December 2005 through June 2019, 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. The agreement included a grant in the amount of \$273,000.

**WTB 3557:** To finance a water conservation or recycling, treatment or reuse of water project. The agreement included a grant in the amount of \$484,560.

Loan terms and repayment schedules as of June 30, 2019 are shown below.

	New Mexico Environment Department	New Mexico Water Trust Board and Finance Authority	New Mexico Finance Authority	New Mexico Water Trust Board and Finance Authority	New Mexico Environment Department Construction Programs Bureau	New Mexico Water Trust Board and Finance Authority	New Mexico Water Trust Board and Finance Authority	New Mexico Water Trust Board and Finance Authority	New Mexico Water Trust Board and Finance Authority	New Mexico Water Trust Board and Finance Authority	New Mexico Water Trust Board and Finance Authority	New Mexico Water Trust Board and Finance Authority	Totals
	CWSRF	WTB 63	PP 3732	WTB 89	ARRA CWSRF 09	WTB 156	WTB 157	WTB 220	WTB 221	WTB 318	WTB 340	WTB 3557	
Loan Number	1438143												
Date of agreement	Dec 2005	Apr 2007	May 2007	Nov 2008	Dec 2009	Jul 2010 (a)	Jul 2010 (b)	Nov 2011	Jan 2013	Jun-15	Mar-15	Feb-17	
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	53,840	
Term of agreement, in years	20	20	15	20	20	20	20	20	20	20	20	20	
Interest rate	3%	-	2.57%	-	2.56%	-	-	-	-	-	-	-	
Administrative fee	-	0.25%	-	0.25%	0.44%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	
<b>Payable in year ending 6/30/2020:</b>													
Principal	348,539	3,276	236,694	4,097	11,070	7,365	2,497	30,769	6,956	27,854	9,354	2,644	691,115
Interest and/or admin fee	158,865	66	90,291	93	4,713	205	70	936	230	1,135	381	129	257,114
Total	507,404	3,342	326,985	4,190	15,783	7,570	2,567	31,705	7,186	28,989	9,735	2,773	948,229
<b>Payable in year ending 6/30/2021:</b>													
Principal	356,816	3,284	239,061	4,107	11,402	7,383	2,503	30,843	6,973	27,924	9,377	2,651	702,324
Interest and/or admin fee	150,587	58	87,924	83	4,381	187	63	859	212	1,066	358	122	245,899
Total	507,403	3,342	326,985	4,190	15,783	7,570	2,566	31,702	7,185	28,990	9,735	2,773	948,223
<b>Payable in year ending 6/30/2022:</b>													
Principal	365,290	3,292	241,715	4,117	11,744	7,402	2,509	30,918	6,991	27,994	9,401	2,657	714,030
Interest and/or admin fee	142,113	50	85,270	73	4,039	168	57	781	195	996	334	115	234,191
Total	507,403	3,342	326,985	4,190	15,783	7,570	2,566	31,699	7,186	28,990	9,735	2,772	948,221
<b>Payable in year ending 6/30/2023:</b>													
Principal	373,966	3,300	244,664	4,128	12,097	7,420	2,515	30,993	7,008	28,064	9,424	2,664	726,243
Interest and/or admin fee	133,437	41	82,321	62	3,687	7,719	2,616	32,401	7,362	29,916	10,046	5,755	315,365
Total	507,403	3,341	326,985	4,190	15,784	15,139	5,131	63,394	14,370	57,980	19,470	8,419	1,041,608
<b>Payable in five years ending 6/30/2028:</b>													
Principal	2,007,353	13,284	1,285,252	20,794	66,148	37,382	12,672	156,101	35,304	141,374	47,477	13,419	3,836,560
Interest and/or admin fee	529,665	83	349,673	156	12,767	38,321	12,990	160,811	36,549	148,521	49,877	14,304	1,353,718
Total	2,537,018	13,367	1,634,925	20,950	78,915	75,703	25,662	316,912	71,853	289,895	97,354	27,723	5,190,278
<b>Payable in five years ending 6/30/2033:</b>													
Principal	2,257,320	-	1,447,718	-	44,644	15,084	5,113	94,571	28,562	143,149	48,075	13,588	4,097,824
Interest and/or admin fee	279,698	-	187,208	-	2,705	15,197	5,151	95,517	28,920	146,744	49,282	14,136	824,558
Total	2,537,018	-	1,634,926	-	47,349	30,281	10,264	190,088	57,482	289,893	97,357	27,724	4,922,382
<b>Payable in five years ending 6/30/2038:</b>													
Principal	979,767	-	316,662	-	-	-	-	-	0	57,762	19,398	13,760	1,387,349
Interest and/or admin fee	35,041	-	10,323	-	-	-	-	-	0	58,195	19,544	13,967	137,070
Total	1,014,808	-	326,985	-	-	-	-	-	0	115,957	38,942	27,727	1,524,419
<b>Total payable</b>													
Principal	6,689,051	26,436	4,011,766	37,243	157,105	82,036	27,809	374,195	91,794	454,121	152,506	51,383	12,155,445
Interest and/or admin fee	1,429,406	299	893,010	468	32,292	61,798	20,948	291,305	73,467	386,573	129,823	48,528	3,367,915
Total	8,118,457	26,735	4,904,776	37,711	189,397	143,834	48,757	665,500	165,261	840,694	282,329	99,911	15,523,360

GENERAL FUND REVENUE DETAIL

	FY2018 Actuals	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Projected Budget	FY2021 Adopted Budget	\$ Variance FY2021 vs FY 2020	% Variance FY2021 vs FY 2020	FY2022 Projected Budget	% Variance FY2022 vs FY 2021
<b>REVENUES</b>									
GROSS RECEIPTS TAXES	41,762,166	49,837,384	50,458,000	50,553,000	53,083,000	2,625,000	121.0%	54,338,000	5.2%
PROPERTY TAXES	7,183,982	7,295,431	7,507,880	7,507,878	7,813,867	305,987	104.5%	7,813,867	4.1%
INTERDEPARTMENTAL CHARGES	7,224,440	7,130,081	7,612,336	7,612,336	7,871,313	258,977	105.4%	8,054,844	3.4%
USER CHARGES	2,270,408	2,212,373	2,290,000	2,285,000	2,303,270	13,270	100.6%	2,309,470	0.6%
INVESTMENT INCOME (LOSS)	792,691	1,501,047	1,865,000	-	1,348,000	(517,000)	0.0%	1,100,000	-27.7%
GRANTS	1,176,013	1,292,419	673,000	2,114,613	673,000	-	179.8%	673,000	0.0%
OTHER	1,180,634	1,534,966	1,240,000	1,243,965	1,254,406	14,406	105.4%	1,271,900	1.2%
<b>TOTAL REVENUES</b>	<b>61,590,333</b>	<b>70,803,701</b>	<b>71,646,216</b>	<b>71,316,792</b>	<b>74,346,856</b>	<b>2,700,640</b>	<b>115.8%</b>	<b>75,561,081</b>	<b>3.8%</b>
<b>GROSS RECEIPTS TAXES</b>									
GROSS REC TAX-MUNICIPAL-PRIOR	14,005,188	16,713,254	17,704,000	16,954,000	17,805,000	101,000	121.1%	18,225,000	0.6%
GROSS REC TAX-MUNICIPAL	3,445,995	4,112,308	3,382,000	4,172,000	4,380,000	998,000	121.1%	4,484,000	29.5%
GROSS REC TAX-MUNI INFRASTRUCT	1,723,007	2,056,170	2,082,000	2,086,000	2,190,000	108,000	121.1%	2,242,000	5.2%
GROSS REC -COUNTY 3RD PLEDGED	1,723,007	2,056,170	2,082,000	2,086,000	2,190,000	108,000	121.1%	2,242,000	5.2%
GROSS REC TAX-COUNTY	1,723,007	2,056,170	2,082,000	2,086,000	2,190,000	108,000	121.1%	2,242,000	5.2%
GROSS REC TAX-CO. CORRECTIONAL	1,723,007	2,056,170	2,082,000	2,086,000	2,190,000	108,000	121.1%	2,242,000	5.2%
ST SHARED-GROSS REC TAX	17,418,955	20,787,142	21,044,000	21,083,000	22,138,000	1,094,000	121.0%	22,661,000	5.2%
<b>Total Gross Receipts Taxes</b>	<b>41,762,166</b>	<b>49,837,384</b>	<b>50,458,000</b>	<b>50,553,000</b>	<b>53,083,000</b>	<b>2,625,000</b>	<b>121.0%</b>	<b>54,338,000</b>	<b>5.2%</b>
<b>PROPERTY TAXES</b>									
PROP TAXES-RESIDENTIAL	5,861,165	5,922,803	6,148,206	6,148,205	6,391,743	243,537	104.9%	6,391,743	4.0%
PROP TAXES-NONRESIDENTIAL	1,322,817	1,372,629	1,359,674	1,359,674	1,422,124	62,450	102.8%	1,422,124	4.6%
<b>Total Property Taxes</b>	<b>7,183,982</b>	<b>7,295,431</b>	<b>7,507,880</b>	<b>7,507,878</b>	<b>7,813,867</b>	<b>305,987</b>	<b>104.5%</b>	<b>7,813,867</b>	<b>4.1%</b>
<b>INTERDEPARTMENTAL CHARGES</b>									
IDC CHARGES-GENERAL COUNTY	1,544,208	1,528,114	1,388,653	1,388,653	1,398,575	9,922	89.9%	1,440,538	0.7%
IDC CHARGES-REFUSE	269,168	269,168	300,330	300,330	363,441	63,111	111.6%	374,345	21.0%
IDC CHARGES-UTILITIES	1,892,738	1,943,669	1,997,664	1,997,664	1,997,664	-	105.5%	1,997,664	0.0%
IDC CHARGES-FIRE	648,787	624,048	635,830	635,830	692,578	56,748	98.0%	713,356	8.9%
IDC-INDIRECT O/H-FIRE CONTRACT	2,869,539	2,765,082	3,289,859	3,289,859	3,419,055	129,196	114.6%	3,528,941	3.9%
<b>IDC-Interdepartmental Charges</b>	<b>7,224,440</b>	<b>7,130,081</b>	<b>7,612,336</b>	<b>7,612,336</b>	<b>7,871,313</b>	<b>258,977</b>	<b>105.4%</b>	<b>8,054,844</b>	<b>3.4%</b>
<b>USER CHARGES</b>									
ALCOHOLIC BEVERAGE LICENSES	5,950	6,206	5,700	5,700	6,000	300	95.8%	6,000	5.3%
BUSINESS LICENSE FEES	40,015	37,095	41,000	41,000	41,000	-	102.5%	41,000	0.0%
ANIMAL LICENSES	474	160	200	200	300	100	42.2%	300	50.0%
BUILDING PERMITS	238,100	219,123	229,030	229,030	222,800	(6,230)	96.2%	229,000	-2.7%
MARRIAGE LICENSES	880	848	1,000	1,000	1,000	-	113.6%	1,000	0.0%
LEMON LOT PERMITS	7,450	7,735	5,500	5,500	7,600	2,100	73.8%	7,600	38.2%
OTHER NONBUS LICENSES/PERMITS	-	-	5,000	-	-	(5,000)	#DIV/0!	-	-100.0%
<b>Licenses and Permits</b>	<b>292,869</b>	<b>271,167</b>	<b>287,430</b>	<b>282,430</b>	<b>278,700</b>	<b>(8,730)</b>	<b>96.4%</b>	<b>284,900</b>	<b>-3.0%</b>
FINES-POLICE	71,577	60,154	67,000	67,000	67,000	-	93.6%	67,000	0.0%
CORRECTION FEES-MAGISTRATE CT	11,325	7,008	23,000	23,000	23,000	-	203.1%	23,000	0.0%
CORRECTION FEES-MUNICIPAL CT	28,701	20,992	26,000	26,000	26,000	-	90.6%	26,000	0.0%
COURT FACILITIES FEE	14,302	10,325	12,000	12,000	12,000	-	83.9%	12,000	0.0%
FIELD SOBRIETY TRAINING FEES	450	500	300	300	300	-	66.7%	300	0.0%
MUNI CT. ELECTRONIC MONITORING	4,634	3,594	4,700	4,700	4,700	-	101.4%	4,700	0.0%
MUNI CT. DRUG TESTING FEE	1,147	50	1,700	1,700	1,700	-	148.2%	1,700	0.0%
TRAFFIC SAFETY FEE-LAC	6,209	4,838	5,500	5,500	5,500	-	88.6%	5,500	0.0%
MUNI COURT-DWI PROBATION FEE	160	-	1,800	1,800	1,800	-	1125.0%	1,800	0.0%
PROBATION FEES	9,982	1,555	1,900	1,900	1,900	-	19.0%	1,900	0.0%
COMMUNITY SERVICE FEE	9,965	7,330	9,000	9,000	9,000	-	90.3%	9,000	0.0%
ALTERNATIVE SENTENCING FEE	20,091	14,516	19,000	19,000	19,000	-	94.6%	19,000	0.0%
MISC COURT FEES OTHER	2,424	3,466	2,500	2,500	2,500	-	103.1%	2,500	0.0%
DEPOSIT/BOND FORFEITURES	-	-	1,000	1,000	1,000	-	#DIV/0!	1,000	0.0%
MAGISTRATE DWI PROBATION FEES	2,155	325	5,400	5,400	5,400	-	250.6%	5,400	0.0%
MAGISTRATE DWI COMMUNITY FEES	30	30	-	-	-	-	0.0%	-	0.0%
MAGISTRATE PROBATION FEES	2,727	3,425	3,600	3,600	3,600	-	132.0%	3,600	0.0%
MAGISTRATE COMMUNITY SERV FEES	90	60	250	250	250	-	277.8%	250	0.0%
MAGISTRATE ELECTRONIC MONITOR	1,488	2,058	3,000	3,000	3,000	-	201.6%	3,000	0.0%
MAGISTRATE DRUG TESTING FEE	153	75	2,500	2,500	2,500	-	1634.0%	2,500	0.0%
<b>Fines and Forfeits</b>	<b>187,610</b>	<b>140,301</b>	<b>190,150</b>	<b>190,150</b>	<b>190,150</b>	<b>-</b>	<b>101.4%</b>	<b>190,150</b>	<b>0.0%</b>
PROBATE COURT FEES	1,419	1,332	900	900	900	-	63.4%	900	0.0%
CANDIDATE FILING FEES	1,050	150	620	620	620	-	59.0%	620	0.0%
RECORDING FEES	86,255	53,839	55,600	55,600	55,600	-	64.5%	55,600	0.0%
PLANNING FEES	18,725	9,531	7,000	7,000	7,000	-	37.4%	7,000	0.0%
PLAN REVIEW FEES	55,601	65,802	33,000	33,000	33,000	-	59.4%	33,000	0.0%
DUPLICATING/PRINTING SERVICES	2,476	5,538	1,000	1,000	1,000	-	40.4%	1,000	0.0%
SALE OF DOCUMENTS/PUBLICATIONS	44,165	53,899	44,300	44,300	44,300	-	100.3%	44,300	0.0%
SALES OF FOOD	17,093	5,868	10,000	10,000	10,000	-	58.5%	10,000	0.0%
SALES OF MERCHANDISE	70,820	25,928	73,000	73,000	95,000	22,000	103.1%	95,000	30.1%

GENERAL FUND REVENUE DETAIL

	FY2018 Actuals	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Projected Budget	FY2021 Adopted Budget	\$ Variance FY2021 vs FY 2020	% Variance FY2021 vs FY 2020	FY2022 Projected Budget	% Variance FY2022 vs FY 2021
OTHER CHARGES FOR SERVICES	16,009	17,218	23,000	23,000	23,000	-	143.7%	23,000	0.0%
Chgs Svcs-General	313,613	239,105	248,420	248,420	270,420	22,000	79.2%	270,420	8.9%
CIVIL SERVICE FEES	3,843	3,240	4,200	4,200	4,200	-	109.3%	4,200	0.0%
FINGERPRINTING FEES	2,333	2,724	1,100	1,100	1,100	-	47.1%	1,100	0.0%
PRISONER HOUSING REIMBURSEMENT	-	3,135	4,000	4,000	4,000	-	#DIV/0!	4,000	0.0%
SPECIAL SERVICES-POLICE	24,697	25,635	16,500	16,500	16,500	-	66.8%	16,500	0.0%
Chgs Svcs-Public Safety	30,873	34,734	25,800	25,800	25,800	-	83.6%	25,800	0.0%
MISC SALES/SERVICES	775	944	850	850	850	-	109.7%	850	0.0%
REVENUES	775	944	850	850	850	-	109.7%	850	0.0%
CEMETERY EQUIPMENT RENTALS	350	100	150	150	150	-	42.9%	150	0.0%
CEMETERY LINERS	20,784	30,511	28,000	28,000	28,000	-	134.7%	28,000	0.0%
CEMETERY OPENINGS	-	6,890	-	-	-	-	0.0%	-	0.0%
SALES-CEMETERY LOTS (40%)	17,336	18,160	22,000	22,000	22,000	-	126.9%	22,000	0.0%
SALES-CEMETERY LOTS (60%)	26,004	27,240	33,000	33,000	33,000	-	126.9%	33,000	0.0%
ANIMAL SHELTER FEES	5,601	7,255	5,500	5,500	5,500	-	98.2%	5,500	0.0%
Chgs Svcs-Environment	70,075	90,156	88,650	88,650	88,650	-	126.5%	88,650	0.0%
DAILY FEES/PASSES	190,695	70,542	232,200	232,200	232,200	-	121.8%	232,200	0.0%
ANNUAL PASSES	180,506	132,487	162,900	162,900	162,900	-	90.2%	162,900	0.0%
THREE-MONTH PASSES	33,201	32,713	38,800	38,800	38,800	-	116.9%	38,800	0.0%
MONTHLY PASSES	-	-	20,000	20,000	20,000	-	#DIV/0!	20,000	0.0%
PUNCH PASSES	71,576	62,828	83,000	83,000	83,000	-	116.0%	83,000	0.0%
RECREATION FEES-CLASSES	125,526	100,623	159,300	159,300	159,300	-	126.9%	159,300	0.0%
SPECIAL CULT/REC FEES	36,034	43,563	20,350	20,350	20,350	-	56.5%	20,350	0.0%
Chgs Svcs-Culture/Recreation	637,539	442,756	716,550	716,550	716,550	-	112.4%	716,550	0.0%
BUILDING RENTALS	137,639	547,242	136,500	136,500	136,500	-	99.2%	136,500	0.0%
LAND RENTALS	454,956	387,897	446,150	446,150	446,150	-	98.1%	446,150	0.0%
RECREATION FACILITY RENTALS	144,459	58,071	149,500	149,500	149,500	-	103.5%	149,500	0.0%
Rentals/Concessions-Outside	737,054	993,210	732,150	732,150	732,150	-	99.3%	732,150	0.0%
<b>TOTAL USER CHARGES</b>	<b>2,270,408</b>	<b>2,212,373</b>	<b>2,290,000</b>	<b>2,285,000</b>	<b>2,303,270</b>	13,270	100.6%	<b>2,309,470</b>	0.6%
<b>INVESTMENT INCOME</b>									
INTEREST INCOME-INVESTMENTS	2,394,612	2,179,626	1,865,000	-	1,348,000	(517,000)	0.0%	1,100,000	-27.7%
INTEREST INCOME-RES ASSETS	91,882	61,755	-	-	-	-	0.0%	-	0.0%
INTEREST INCOME-PRORATED	(1,413,990)	(1,175,903)	-	-	-	-	0.0%	-	0.0%
GAIN(LOSS)-INVEST ADJUST TO FV	(279,812)	435,569	-	-	-	-	0.0%	-	0.0%
Investment Income	792,691	1,501,047	1,865,000	-	1,348,000	(517,000)	0.0%	1,100,000	-27.7%
<b>GRANTS</b>									
FEDERAL DIRECT-OTHER	1,942	192,173	-	2,507	-	-	0.0%	-	0.0%
FEDERAL INDIRECT-OTHER	282,546	198,372	-	806,177	-	-	285.3%	-	#DIV/0!
FEDERAL SH REV-FOREST RESERVE	4,506	4,305	-	-	-	-	0.0%	-	0.0%
FEDERAL IN LIEU TAXES (PILT)	93,625	92,880	95,000	95,000	95,000	-	101.5%	95,000	0.0%
FEDERAL IN LIEU TAX -DOE/NNSA	244,183	254,150	245,000	245,000	245,000	-	100.3%	245,000	0.0%
Intergov't Revenue-Federal	626,802	741,880	340,000	1,148,684	340,000	-	183.3%	340,000	0.0%
STATE-LIBRARY OPERATIONS	11,397	11,264	-	14,106	-	-	0.0%	-	0.0%
STATE-G.O. BOND DISTRIBUTION	27,456	13,471	-	37,465	-	-	0.0%	-	0.0%
STATE GRANT-E911	140,782	134,867	-	-	-	-	0.0%	-	0.0%
STATE GRANTS-OTHER	185,713	202,786	155,000	736,358	155,000	-	396.5%	155,000	0.0%
ST SHARED-SMALL COUNTY ASSIST.	172,000	176,000	178,000	178,000	178,000	-	103.5%	178,000	0.0%
STATE SHARED REVENUES-OTHER	11,863	12,151	-	-	-	-	0.0%	-	0.0%
Intergov't Revenue-Federal	549,211	550,539	333,000	965,929	333,000	-	175.9%	333,000	0.0%
<b>TOTAL GRANT REVENUE</b>	<b>1,176,013</b>	<b>1,292,419</b>	<b>673,000</b>	<b>2,114,613</b>	<b>673,000</b>	-	179.8%	<b>673,000</b>	0.0%
<b>OTHER REVENUE</b>									
IN LIEU TAX-ELECTRIC UTILITY	311,826	329,145	304,635	304,635	312,907	8,272	97.7%	322,683	2.7%
IN LIEU TAX-GAS UTILITY	103,080	104,179	99,166	99,166	101,719	2,553	96.2%	101,720	2.6%
FRANCHISE TAX-CABLE TV	119,510	116,369	120,000	120,000	120,000	-	100.4%	120,000	0.0%
FRANCHISE TAX-TELEPHONE	51,332	32,305	25,000	25,000	25,000	-	48.7%	25,000	0.0%
FRANCHISE TAX-ELECTRIC UTILITY	241,046	272,331	275,000	275,000	287,088	12,088	114.1%	294,500	4.4%
FRANCHISE TAX-GAS UTILITY	80,107	107,965	95,000	95,000	86,493	(8,507)	118.6%	86,798	-9.0%
PROPERTY TAXES-INTEREST	31,963	22,876	30,000	30,000	30,000	-	93.9%	30,000	0.0%
PROPERTY TAXES-PENALTY	18,619	17,207	20,000	20,000	20,000	-	107.4%	20,000	0.0%
OTHER TAXES-LICENSES-PENALTY	27	-	-	-	-	-	0.0%	-	0.0%
Taxes	957,510	1,002,377	968,801	968,801	983,207	14,406	101.2%	1,000,701	1.5%
LACEPP PENSION FORFEITURES	81,749	396,936	80,000	80,000	80,000	-	97.9%	80,000	0.0%
Insurance/Pension Forfeitures	81,749	396,936	80,000	80,000	80,000	-	97.9%	80,000	0.0%
DONATIONS	54,279	52,006	50,000	50,000	50,000	-	92.1%	50,000	0.0%

**GENERAL FUND REVENUE DETAIL**

	<b>FY2018 Actuals</b>	<b>FY2019 Actuals</b>	<b>FY2020 Adopted Budget</b>	<b>FY2020 Projected Budget</b>	<b>FY2021 Adopted Budget</b>	<b>\$ Variance FY2021 vs FY 2020</b>	<b>% Variance FY2021 vs FY 2020</b>	<b>FY2022 Projected Budget</b>	<b>% Variance FY2022 vs FY 2021</b>
<b>Donations</b>	<b>54,279</b>	<b>52,006</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	-	92.1%	<b>50,000</b>	0.0%
OTHER JUDGMENTS/SETTLEMENTS	220	370	700	700	700	-	318.2%	700	0.0%
DISCOUNTS TAKEN	267	-	500	500	500	-	187.1%	500	0.0%
CASH OVER (SHORT)	2	-	-	-	-	-	0.0%	-	0.0%
INTEREST-DELINQUENT ACCTS	2,474	105	-	-	-	-	0.0%	-	0.0%
JURY DUTY/WITNESS FEE REIMB	259	139	-	-	-	-	0.0%	-	0.0%
NSF CHECK FEES	134	-	-	-	-	-	0.0%	-	0.0%
MISCELLANEOUS REVENUES-OTHER	83,740	83,033	140,000	143,964	140,000	-	171.9%	140,000	0.0%
<b>Miscellaneous Revenues</b>	<b>87,096</b>	<b>83,647</b>	<b>141,200</b>	<b>145,164</b>	<b>141,200</b>	-	166.7%	<b>141,200</b>	0.0%
<b>TOTAL OTHER REVENUE</b>	<b>1,180,634</b>	<b>1,534,966</b>	<b>1,240,000</b>	<b>1,243,965</b>	<b>1,254,406</b>	14,406	105.4%	<b>1,271,900</b>	1.2%
<b>TOTAL REVENUE</b>	<b>61,590,333</b>	<b>70,803,701</b>	<b>71,646,216</b>	<b>71,316,792</b>	<b>74,346,856</b>	<b>2,700,640</b>	115.8%	<b>75,561,081</b>	3.8%



## LARGEST EMPLOYERS

<u>EMPLOYER</u>	<u>TYPE OF BUSINESS</u>	<u>NUMBER OF EMPLOYEES [a][b]</u>
Los Alamos National Laboratory	Research and Development	11,970
Los Alamos County	Government	670
Los Alamos Public Schools	Education	638
N3B	Environmental Management	390
Other Employers		2,947

**Sources:** Individual Employers, New Mexico Department of Workforce Solutions

[a] As of June 30, 2018

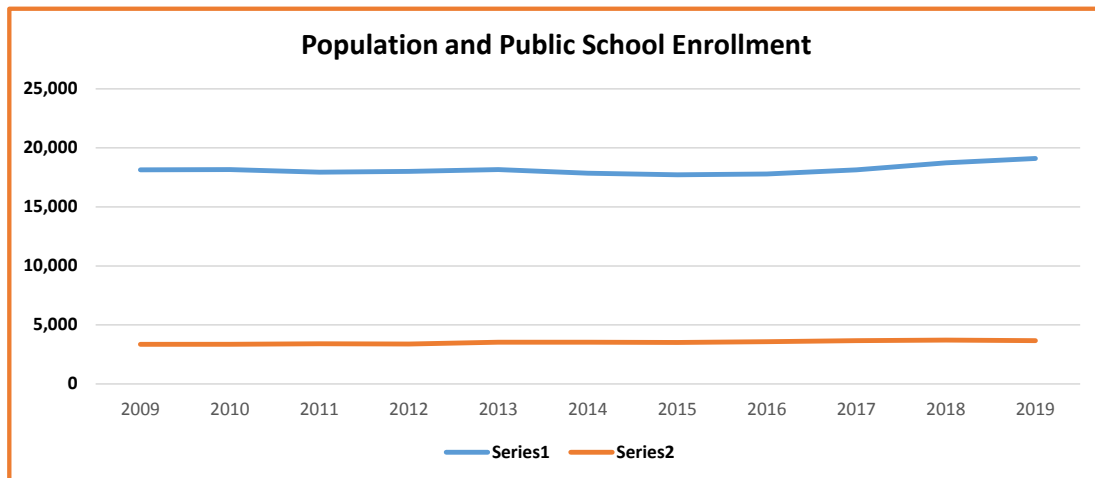
[b] For rankings, number of employees who work in the County is not limited to those who also live in the County.

## 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
2019	19,101	3,662

**Sources:**

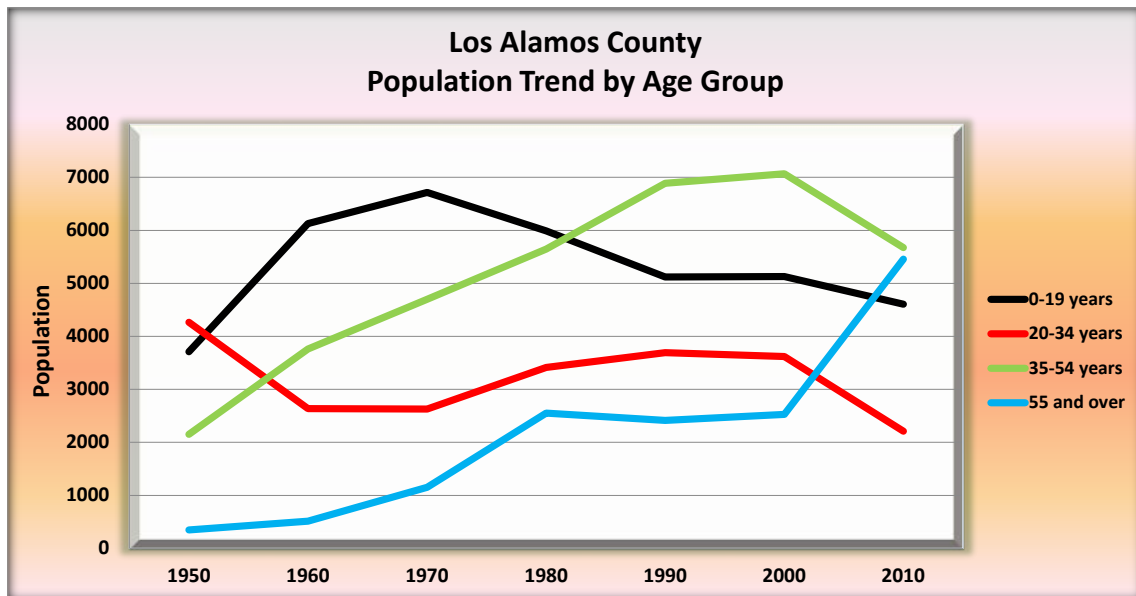
Population estimates are from the University of New Mexico Bureau of Business and Economic Research website. School Enrollment is from the New Mexico Public Education Department website.



**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	

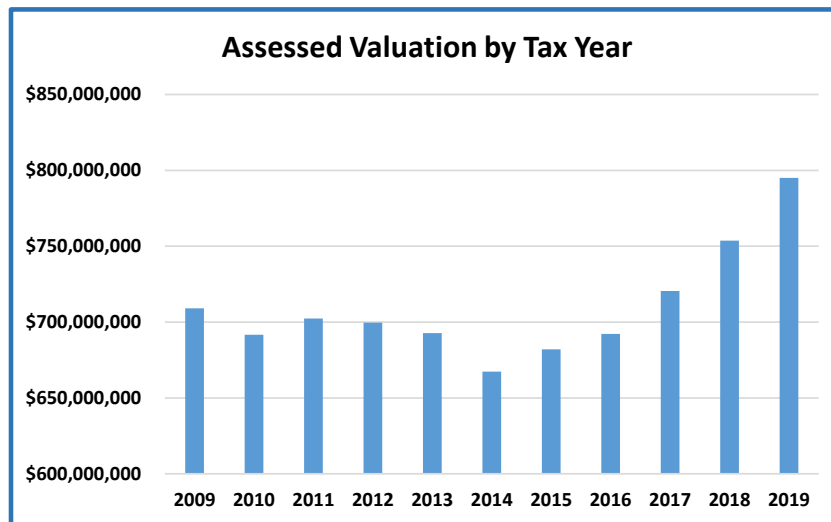
SOURCE: U.S. Census Bureau



## ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY LAST TEN TAX YEARS

<u>TAX YEAR 2)</u>	<u>ASSESSED VALUE 1)</u>				<u>TOTAL NET VALUATION</u>
	<u>REAL PROPERTY</u>	<u>PERSONAL PROPERTY 3)</u>	<u>CENTRALLY ASSESSED PROPERTY 4)</u>	<u>EXEMPTIONS</u>	
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
2019	790,331,640	10,126,660	4,187,260	(9,552,630)	795,092,930

- 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
2019	795,092,930	77	4,183,243	714	12,137,128	2019	771,955,000

## TEN PRINCIPAL PROPERTY TAX PAYERS

TAXPAYER	TYPE OF BUSINESS	2019 ASSESSED VALUATION	PERCENTAGE OF TOTAL ASSESSED VALUATION
PHC-LOS Alamos Inc.	Medical Services	\$ 12,450,290	1.65%
Central Park Square LLC	Real Estate	6,719,340	0.89%
TOPVALCO, Inc.	Food & Drug	6,015,250	0.80%
Los Alamos Commerce and Development	Real Estate	4,871,120	0.65%
Los Alamos National Bank	Banking	3,907,780	0.52%
Oppenheimer Place Condo Assoc Inc	Real Estate	3,902,270	0.52%
Qwest Corp.( Century Link)	Telephone Utility	1,311,370	0.17%
Canyon Village Housing Solutions LLC	Apartments	4,358,140	0.58%
Smiths Food & Drug Center Inc	Food & Drug	2,433,230	0.32%
NMC Holdings LLC	Scientific Research	2,330,250	0.31%
<b>Total assessed valuation of ten principal taxpayers</b>		48,299,040	6.41%
<b>Total assessed valuation of other taxpayers</b>		<u>705,326,280</u>	<u>93.59%</u>
<b>Total 2019 assessed valuation</b>		<u>\$ 753,625,320</u>	<u>100.00%</u>

**Department of Public Utilities  
Budget Package  
Presented to Board of Public Utilities**

**Note:**

**See Fund Statements Section for  
the Schedule of Funds schedules**

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where discoveries are made

Los Alamos County Utilities Department  
Fiscal Year 2021-22 Budgets  
Summary Of Expenditure Budget

	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Proposed	
Electric Production	37,183,748	40,482,804	38,228,532	35,538,109	
Electric Distribution	14,389,287	13,207,141	13,047,009	11,650,722	
Less Interdivision Electric Sales	(7,162,868)	(6,025,028)	(5,876,301)	(4,881,285)	
<b>Total Electric Fund</b>	<b>\$ 44,410,167</b>	<b>\$ 47,664,917</b>	<b>\$ 45,399,240</b>	<b>\$ 42,307,546</b>	
Gas	\$ 4,849,314	\$ 4,322,694	\$ 4,744,661	\$ 5,069,724	
Water Production	6,844,474	5,559,044	13,863,652	5,763,944	
Water Distribution	4,913,813	5,254,339	5,882,019	6,453,990	
Less Interdivision Water Sales	(3,090,819)	(2,985,026)	(3,076,750)	(3,200,750)	
<b>Total Water Fund</b>	<b>\$ 8,667,468</b>	<b>\$ 7,828,357</b>	<b>\$ 16,668,921</b>	<b>\$ 9,017,184</b>	
Wastewater	\$ 3,905,191	\$ 4,609,805	\$ 19,507,627	\$ 6,133,698	
<b>Total Expenditure Budget</b>	<b>\$ 61,832,140</b>	<b>\$ 64,425,773</b>	<b>\$ 86,320,449</b>	<b>62,528,152</b>	33.98%
<b>OTHER FINANCING</b>					
WP			\$ 6,831,060	\$ 900,000	
WT			\$ 14,800,856		
<b>Total Expenditure Budget less Other Financing</b>	<b>\$ 61,832,140</b>	<b>\$ 64,425,773</b>	<b>\$ 64,688,532</b>	<b>61,628,152</b>	0.41%



Los Alamos County Utilities Department  
Fiscal Year 2021-22 Budgets  
Summary of Expenditure Budget -- **ELECTRIC PRODUCTION**

	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Proposed
<b>REVENUE</b>				
Mwh Sales - LANL	441,489	596,860	609,518	685,102
Mwh Sales - LAC Distribution	116,798	121,140	122,430	125,591
<b>Total Mwh Sales</b>	<b>558,287</b>	<b>718,000</b>	<b>731,948</b>	<b>810,693</b>
Revenue per Mwh	\$ 58.96	\$ 48.29	\$ 46.43	\$ 38.32
DOE Revenues	\$ 25,751,735	\$ 28,644,653	\$ 28,110,395	\$ 26,180,821
Economy Sales	4,443,477	4,209,524	4,077,852	4,312,019
Interest on Reserves	375,424	130,000	130,000	130,000
Bond Federal Subsidy	31,877	33,984	33,984	33,984
<b>TOTAL REVENUE</b>	<b>\$ 30,602,513</b>	<b>\$ 33,018,161</b>	<b>\$ 32,352,231</b>	<b>\$ 30,656,824</b>
<b>OPERATING EXPENSES</b>				
El Vado Generation	\$ 472,970	\$ 404,004	\$ 383,726	\$ 383,746
Abiquiu Generation	296,147	420,081	366,251	325,852
Contract Administration	44,101	17,346	79,030	79,725
Load Control	1,842,321	1,863,767	1,640,880	1,515,560
Transmission - PNM	2,209,138	2,459,272	2,450,000	2,530,000
Transmission - Other	2,231,925	2,213,017	3,045,619	2,947,061
Purchased Power	13,709,720	15,337,538	12,290,735	14,105,556
Photovoltaic Array	30,087	30,000	5,000	5,000
Debt Service	2,483,323	2,774,753	2,769,652	941,029
Property Taxes	401,630	449,318	417,083	417,083
Insurance	83,750	120,000	100,000	100,000
San Juan Operations	10,156,619	10,194,068	10,412,070	7,907,770
Laramie River Operations	2,081,882	2,393,220	2,220,011	2,016,364
SMR Project	11,489	315,798	-	-
Non-Pool Expenses	24	22,523	31,373	28,368
Interdepartmental Charges	459,441	492,873	486,294	500,886
Administrative Allocation	472,113	710,226	730,808	754,109
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 36,986,681</b>	<b>\$ 40,217,804</b>	<b>\$ 37,428,532</b>	<b>\$ 34,558,109</b>
<b>OPERATING INCOME (LOSS)</b>	<b>\$ (6,384,168)</b>	<b>\$ (7,199,642)</b>	<b>\$ (5,076,301)</b>	<b>\$ (3,901,285)</b>
<b>CAPITAL EXPENDITURES</b>				
Capital Expenditures	\$ 197,067	\$ 265,000	\$ 800,000	\$ 980,000
<b>Net Change in Retirement Reserve Balances</b>			(186,747)	66,550
<b>OTHER FINANCING Forecast</b>				
Transfer from Distribution Fund	\$ 7,162,868	\$ 6,025,028	\$ 5,876,301	\$ 4,881,285
<b>NET INCOME (LOSS)</b>	<b>\$ 581,632</b>	<b>\$ (1,439,614)</b>	<b>\$ 186,747</b>	<b>\$ (66,550)</b>
<b>Cash &amp; Investments</b>				
Working Cash	\$ 2,160,545	\$ (3,997,495)	\$ (3,593,567)	\$ (3,519,230)
Resource Pool Checking				
Operations Reserve		4,759,112	4,868,032	4,793,695
Contingency Reserve		-		
<b>Total Unrestricted Cash &amp; Investments</b>	<b>\$ 2,160,545</b>	<b>\$ 761,617</b>	<b>\$ 1,274,465</b>	<b>\$ 1,274,465</b>
<b>Restricted</b>				
Bond Reserve & Debt Service	\$ 1,830,909	\$ 1,877,533	\$ 1,830,909	\$ 1,830,909
San Juan Decommissioning	\$ 5,568,503	\$ 5,476,806	\$ 5,275,020	\$ 5,463,420
San Juan Mine Reclamation	\$ 4,451,040	\$ 4,469,884	\$ 4,410,488	\$ 4,116,538
Laramie River Decommissioning	\$ 871,733	\$ 857,275	\$ 838,980	\$ 877,980
Bond Construction Fund	\$ -	\$ -	\$ -	\$ -
<b>Total Restricted</b>	<b>\$ 12,722,184</b>	<b>\$ 12,681,498</b>	<b>\$ 12,355,397</b>	<b>\$ 12,288,847</b>
<b>Total Cash &amp; Investments</b>	<b>\$ 14,882,729</b>	<b>\$ 13,443,115</b>	<b>\$ 13,629,862</b>	<b>\$ 13,563,312</b>

Los Alamos County Utilities Department  
Fiscal Year 2021-22 Budgets  
Summary of Expenditure Budget -- **ELECTRIC DISTRIBUTION**

	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Proposed
<b>REVENUE</b>				
kWh Sales	116,798,138	121,140,000	122,429,848	125,590,586
Revenue per kWh	\$ 0.1158	\$ 0.1172	\$ 0.1172	\$ 0.1172
Sales Revenue	\$ 13,529,517	\$ 14,203,145	\$ 14,354,374	\$ 14,724,957
Interest on Utility Reserves	20,805	0	67,942	67,942
Bond Federal Subsidy	63,730	67,942	59,482	101,805
Pole Rentals	0	53,601	53,601	53,601
Misc. Service Revenues	33,398	54,500	54,500	54,500
Revenue on Recoverable Work	36,787	150,000	150,000	150,000
<b>TOTAL REVENUE</b>	<b>\$ 13,684,236</b>	<b>\$ 14,529,188</b>	<b>\$ 14,739,900</b>	<b>\$ 15,152,805</b>
<b>OPERATING EXPENSES</b>				
Supervision, Misc Direct Admin	881,044	627,254	790,084	809,961
Substation Maintenance	60,943	33,768	65,852	66,412
Switching Station Maintenance	15,800	52,717	73,262	60,902
Overhead Maintenance	341,756	519,375	538,559	544,233
Underground Maintenance	579,801	386,740	513,711	518,927
Meter Maintenance	140,053	90,167	110,229	96,628
Interdepartmental Charges	650,204	752,917	740,452	762,668
Eng. Cust Svc. MR and Admin	717,564	901,111	1,144,966	852,524
In Lieu Taxes	542,159	553,891	572,912	590,100
Debt Service	1,251,651	1,253,438	1,253,443	1,133,909
Cost of Power	7,162,868	6,025,028	5,876,301	4,881,285
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 12,343,843</b>	<b>\$ 11,196,406</b>	<b>\$ 11,679,771</b>	<b>\$ 10,317,549</b>
<b>OPERATING INCOME (LOSS)</b>	<b>\$ 1,340,393</b>	<b>\$ 3,332,782</b>	<b>\$ 3,060,129</b>	<b>\$ 4,835,256</b>
<b>CAPITAL EXPENDITURES</b>				
Capital Expenditures	\$ 1,478,194	\$ 1,400,000	\$ 750,000	\$ 700,000
<b>OTHER FINANCING</b>				
Bond/Grant proceeds	\$ -	\$ -		
Profit Transfer to General Fund	(567,249)	(610,735)	(617,238)	(633,173)
Sale of Scrap/Obsolete Inventory	0			
<b>BUDGETED NET INCOME (LOSS)</b>	<b>\$ (705,051)</b>	<b>\$ 1,322,047</b>	<b>\$ 1,692,890</b>	<b>\$ 3,502,083</b>
<b>Cash &amp; Investments</b>				
Working Cash	(3,005,997)	(942,005)	(4,148,852)	(2,021,336)
Capital Replacement Reserve		-	1,359,940	2,850,500
Operations Reserve		1,958,970	2,275,014	2,151,178
Contingency Reserve			522,839	530,682
Rate Stabilization Reserve				
Total Unrestricted Cash & Investments	\$ (3,005,997)	\$ 1,016,965	\$ 8,941	\$ 3,511,023
<b>Restricted</b>				
Bond Reserve & Debt Service	1,348,622	1,362,329	1,348,622	1,348,622
Bond Construction Fund	2,714,623		2,714,623	2,714,623
Total Restricted	\$ 4,063,245	\$ 1,362,329	\$ 4,063,245	\$ 4,063,245
<b>Total Cash &amp; Investments</b>	<b>\$ 1,057,248</b>	<b>\$ 2,379,295</b>	<b>\$ 4,072,185</b>	<b>\$ 7,574,268</b>

Los Alamos County Utilities Department  
Fiscal Year 2021-22 Budgets  
Summary of Expenditure Budget -- **GAS DISTRIBUTION**

	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Proposed
<b>REVENUE</b>				
Therm Sales	9,229,011	7,650,000	7,650,000	7,650,000
Revenue per Therm	\$ 0.5888	\$ 0.7813	\$ 0.5653	\$ 0.5673
Sales Revenue	\$ 5,433,936	\$ 5,977,154	\$ 4,324,596	\$ 4,339,896
Interest on Utility Reserves	79,940	30,496	\$ 84,534	\$ 79,805
Revenue on Recoverable Work	47,616	20,000	20,300	20,605
	<hr/>			
<b>TOTAL REVENUE</b>	<b>\$ 5,561,492</b>	<b>\$ 6,027,650</b>	<b>\$ 4,429,430</b>	<b>\$ 4,440,306</b>
 <b>OPERATING EXPENSES</b>				
Supervision, Misc Direct Admin	646,343	315,557	376,886	393,718
Customer Service	24,321	62,917	52,815	53,420
Gas Distribution	212,717	270,141	326,707	329,048
Gas Meters	118,505	134,475	126,189	97,117
Gas Capital Project Inspection & Support	-	6,158	-	-
Interdepartmental Charges	355,889	401,622	388,068	399,713
Eng. Cust Svc. MR and Admin	516,559	665,459	1,073,775	914,167
In Lieu Taxes	212,144	223,722	188,212	188,518
Cost of Gas	<hr/>	<hr/>	<hr/>	<hr/>
	2,545,338	1,938,510	1,660,050	1,675,350
	<hr/>			
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 4,631,817</b>	<b>\$ 4,018,560</b>	<b>\$ 4,192,702</b>	<b>\$ 4,051,051</b>
	<hr/>			
<b>OPERATING INCOME (LOSS)</b>	<b>\$ 929,676</b>	<b>\$ 2,009,090</b>	<b>\$ 236,728</b>	<b>\$ 389,255</b>
	<hr/>			
 <b>CAPITAL EXPENDITURES</b>				
Capital Expenditures	\$ 22,984	\$ 25,000	\$ 350,000	\$ 816,000
 <b>OTHER FINANCING</b>				
Profit Transfer to General Fund	(194,513)	(279,133)	(201,959)	(202,673)
Transfer to WW (FY18 budget revision)				
	<hr/>			
<b>BUDGETED NET INCOME (LOSS)</b>	<b>\$ 712,178</b>	<b>\$ 1,704,957</b>	<b>\$ (315,231)</b>	<b>\$ (629,418)</b>
	<hr/>			
 <b>Cash &amp; Investments</b>				
Capital Replacement Reserve		1,464,713	816,000	290,000
Operations Reserve		1,040,025	1,266,326	1,187,851
Contingency Reserve		253,750	261,420	265,341
Rate Stabilization Reserve		-	-	-
Working Cash	3,930,626	2,877,095	2,976,606	2,947,742
	<hr/>			
<b>Total Cash &amp; Investments</b>	<b>\$ 3,930,626</b>	<b>\$ 5,635,583</b>	<b>\$ 5,320,352</b>	<b>\$ 4,690,933</b>
	<hr/>			

Los Alamos County Utilities Department  
Fiscal Year 2021-22 Budgets  
Summary of Expenditure Budget -- **WATER DISTRIBUTION**

	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Proposed
<b>REVENUE</b>				
Sales in Thousand of Gallons	670,815	775,000	775,000	775,000
Revenue per thousand gallons	\$ 6.9315	\$ 6.9918	\$ 7.2889	\$ 7.5805
Sales Revenue	\$ 4,649,726	\$ 5,418,608	\$ 5,648,899	\$ 5,874,855
Interest on Utility Reserves	23,837	-	-	-
Revenue on Recoverable Work	9,943	15,000	15,225	15,453
Misc Service Revenues	64,982	15,000	15,225	15,453
<b>TOTAL REVENUE</b>	<b>\$ 4,748,488</b>	<b>\$ 5,448,608</b>	<b>\$ 5,679,349</b>	<b>\$ 5,905,761</b>
<b>OPERATING EXPENSES</b>				
Supervision, Misc Direct Admin	\$ 236,729	\$ 241,000	\$ 315,291	\$ 328,389
Hydrants	-	-	-	-
Water Distribution	406,247	418,621	508,353	522,184
Water Meters	211,152	599,820	482,054	464,415
Capital Project Inspections & Support	115	6,158	-	-
Interdepartmental Charges	344,477	340,158	297,863	306,803
Eng. Cust Svc. MR and Admin	479,041	663,556	1,051,708	899,449
Cost of Water	3,090,819	2,985,026	3,076,750	3,200,750
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 4,768,580</b>	<b>\$ 5,254,339</b>	<b>\$ 5,732,019</b>	<b>\$ 5,721,990</b>
<b>OPERATING INCOME (LOSS)</b>	<b>\$ (20,092)</b>	<b>\$ 194,269</b>	<b>\$ (52,670)</b>	<b>\$ 183,771</b>
<b>CAPITAL EXPENDITURES</b>				
Capital Expenditures	\$ 145,233	\$ -	\$ 150,000	\$ 732,000
<b>OTHER FINANCING</b>				
Sale of Scrap and Obsolete Inventory	0			
<b>BUDGETED NET INCOME (LOSS)</b>	<b>\$ (165,325)</b>	<b>\$ 194,269</b>	<b>\$ (202,670)</b>	<b>\$ (548,229)</b>
<b>Cash &amp; Investments</b>				
Capital Replacement Reserve		\$ -	\$ 556,039	\$ 561,600
Operations Reserve			1,327,635	1,260,620
Contingency Reserve				
Working Cash	(1,338,911)	(1,144,642)	(3,230,986)	(3,717,761)
<b>Total Cash &amp; Investments</b>	<b>(1,338,911)</b>	<b>\$ (1,144,642)</b>	<b>\$ (1,347,312)</b>	<b>\$ (1,895,541)</b>

Los Alamos County Utilities Department  
Fiscal Year 2021-22 Budgets  
Summary of Expenditure Budget -- **WATER PRODUCTION**

	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Proposed
<b>REVENUE</b>				
Potable 1000-gallon production	963,397	1,150,000	1,150,000	1,150,000
Non-potable 1000-gallon production	80,285	90,400	94,500	94,500
Revenue per 1000 gallons	\$ 3.8840	\$ 3.5509	\$ 3.6685	\$ 3.8164
Potable Sales Revenue	\$ 4,053,611	\$ 4,404,500	\$ 4,565,500	\$ 4,749,500
Repayment of InterUtility Loan	187,569	187,569	187,569	187,569
Interest on Utility Reserves	212,581	79,426	144,683	115,879
Bond Federal Subsidy	25,867	27,576	27,576	27,576
Non Potable Revenue	206,211	161,671	186,997	194,708
<b>TOTAL REVENUE</b>	<b>\$ 4,685,838</b>	<b>\$ 4,860,742</b>	<b>\$ 5,112,324</b>	<b>\$ 5,275,232</b>
<b>OPERATING EXPENSES</b>				
Supervision, Misc Direct Admin	833,023	\$ 720,277	\$ 837,671	\$ 858,065
Pumping Power	460,726	821,157	700,000	700,000
Wells	184,285	131,803	164,531	172,515
Booster Pump Stations	156,520	130,403	166,531	174,515
Treatment	113,428	155,269	45,411	46,284
Storage Tanks	8,452	42,202	41,266	43,815
Transmission Lines	171,786	212,342	274,228	231,138
Capital Project Inspection & Support	-	14,034	-	-
Non Potable System	205,875	272,560	342,420	328,350
Ski Hill	5,172	17,575	7,377	7,540
Interdepartmental Charges	327,392	355,955	316,328	325,821
Eng. Cust Svc. MR and Admin	684,873	727,094	987,307	940,259
State Water Tax	34,756	45,000	40,000	40,000
Debt Service	110,177	258,373	283,656	320,642
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 3,296,465</b>	<b>\$ 3,904,044</b>	<b>\$ 4,206,726</b>	<b>\$ 4,188,944</b>
<b>OPERATING INCOME (LOSS)</b>	<b>\$ 1,389,373</b>	<b>\$ 956,698</b>	<b>\$ 905,598</b>	<b>\$ 1,086,288</b>
<b>CAPITAL EXPENDITURES</b>				
Capital Expenditures	\$ 3,548,009	\$ 1,655,000	\$ 9,656,926	\$ 1,575,000
<b>OTHER FINANCING</b>				
Grants/Loan Proceeds	\$ 484,560	\$ 692,500	\$ 2,555,195	\$ 900,000
County/External Reimbursement		187,500	4,275,866	
Sale of scrap				
<b>BUDGETED NET INCOME (LOSS)</b>	<b>\$ (1,674,076)</b>	<b>\$ 181,698</b>	<b>\$ (1,920,267)</b>	<b>\$ 411,288</b>
<b>Cash &amp; Investments</b>				
Working Cash	\$ 9,495,582	\$ (597,751)	\$ (2,988,782)	\$ (1,146,796)
Operations Reserve		\$ 1,822,835	\$ 1,961,535	\$ 1,934,151
Contingency Reserve		\$ 375,875	\$ 784,259	\$ 796,023
Retirement/Reclamation Reserve			\$ -	\$ -
Capital Replacement Reserve		8,000,000	8,000,000	6,584,922
Total Unrestricted Cash & Investments	\$ 9,495,582	\$ 9,600,960	\$ 7,757,012	\$ 8,168,300
<b>Restricted</b>				
Bond Debt Service & Reserve Fund	\$ 168,900	\$ 245,220	\$ 168,900	\$ 168,900
Total Restricted	\$ 168,900	\$ 245,220	\$ 168,900	\$ 168,900
<b>Total Cash &amp; Investments</b>	<b>9,664,482</b>	<b>\$ 9,846,180</b>	<b>\$ 7,925,912</b>	<b>\$ 8,337,200</b>

Los Alamos County Utilities Department  
Fiscal Year 2021-22 Budgets  
Summary of Expenditure Budget -- **WASTE WATER TREATMENT COLLECTION**

	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Proposed
<b>REVENUE</b>				
Thousand of Gallons Processed	397,929	430,000	430,000	430,000
Sales Revenue	\$ 5,518,422	\$ 5,582,581	\$ 6,267,122	\$ 6,390,560
Interest on Utility Reserves	62,343	35,667	110,965	152,748
Revenue on Recoverable Work	1,230.00	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 5,581,995</b>	<b>\$ 5,618,248</b>	<b>\$ 6,378,087</b>	<b>\$ 6,543,308</b>
<b>OPERATING EXPENSES</b>				
Supervision, Misc Direct Admin	\$ 265,841	\$ 303,850	\$ 374,175	\$ 391,150
Wastewater Collection	179,792	341,652	305,857	308,108
Lift Stations	207,552	159,288	306,379	316,252
Collection Capital Proj Inspection & Support	650	4,058	-	-
Wastewater Treatment	1,107,901	1,701,764	1,559,955	1,621,471
Interdepartmental Charges	603,722	569,498	514,622	688,062
Eng. Cust Svc. MR and Admin	633,085	831,381	897,469	761,061
Debt Service	837,042	698,314	698,314	1,497,594
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 3,835,585</b>	<b>\$ 4,609,805</b>	<b>\$ 4,656,771</b>	<b>\$ 5,583,698</b>
<b>OPERATING INCOME (LOSS)</b>	<b>\$ 1,746,410</b>	<b>\$ 1,008,442</b>	<b>\$ 1,721,316</b>	<b>\$ 959,610</b>
<b>CAPITAL EXPENDITURES</b>				
Capital Expenditures	\$ 69,606	\$ -	\$ 14,850,856	\$ 550,000
<b>OTHER FINANCING</b>				
Grant/Loan Proceeds	\$ -	\$ -	\$ 14,800,856	\$ -
Transfer from Gas Dist (FY18 budget revision)				
<b>BUDGETED NET INCOME (LOSS)</b>	<b>\$ 1,676,804</b>	<b>\$ 1,008,442</b>	<b>\$ 1,671,316</b>	<b>\$ 409,610</b>
<b>Cash &amp; Investments</b>				
Capital Replacement Reserve	\$ -	\$ 612,898	\$ 882,304	\$ 882,304
Operations Reserve	\$ -	\$ 1,955,745	\$ 1,979,229	\$ 2,043,052
Contingency Reserve			\$ 365,987	\$ 371,477
Working Cash	\$ 2,712,387	\$ 187,297	\$ 2,164,625	\$ 2,504,922
Loan from Gas Division				
Total Unrestricted Cash & Investments	\$ 2,712,387	\$ 2,755,940	\$ 5,392,145	\$ 5,801,755
<b>Restricted Loan Reserves</b>	<b>\$ 717,755</b>	<b>\$ 1,682,644</b>	<b>\$ 717,755</b>	<b>\$ 717,755</b>
<b>Total Cash &amp; Investments</b>	<b>\$ 3,430,142</b>	<b>4,438,584</b>	<b>6,109,900</b>	<b>6,519,510</b>

Los Alamos County Utilities Department  
Fiscal Year 2021-22 Budgets  
Summary of Expenditure Budget -- **ADMIN**

	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Proposed
Meter Reading	321,085	363,907	180,014	178,283
Customer Service	578,245	598,915	948,405	537,484
Engineering	<u>1,354,345</u>	<u>1,568,120</u>	<u>1,970,091</u>	<u>1,770,974</u>
Electric Production	53,541	161,695	129,337	133,275
All Except EP	157,667	237,054	463,280	220,215
All Divisions	247,172	202,631	306,754	312,944
Electric Distribution	4,076	93,466	57,744	59,582
Gas Distribution	120,951	195,446	229,321	236,517
Water Distribution	115,647	215,274	226,778	233,901
Wastewater Collection & Treatment	117,044	199,858	232,974	240,299
Water Production	159,652	262,696	323,903	334,241
Administration	<u>505,536</u>	<u>783,924</u>	<u>814,120</u>	<u>877,272</u>
Electric Production	26,302	63,514	81,245	82,304
All Except EP	13,373	10,246	10,000	10,000
All Divisions	332,162	556,475	572,875	634,968
Electric Distribution	-	-	-	-
Water Production	4,410	153,689	150,000	150,000
Finance	<u>613,812</u>	<u>1,184,053</u>	<u>1,613,346</u>	<u>1,282,070</u>
Electric Production	4,163	161,231	169,449	171,951
All Except EP	742	59,834	364,590	115,330
All Divisions	473,623	859,826	979,307	994,789
Electric Distribution	-	103,162	100,000	-
Gas Distribution	-	-	-	-
Water Distribution	-	-	-	-
Wastewater Collection & Treatment	-	-	-	-
Management Audit	-	-	-	-
Public Information	<u>187,028</u>	<u>256,940</u>	<u>417,837</u>	<u>533,266</u>
Electric Production	-	-	-	-
All Except EP	152,525	192,922	417,357	532,786
All Divisions	-	-	480	480
Electric Distribution	2,228	19,068	-	-
Gas Distribution	8,862	25,273	-	-
Water Distribution	9,778	16,789	-	-
Wastewater Collection & Treatment	3,085	2,888	-	-
Water Production	481	-	-	-
<b>Total Administrative Division</b>	<u><u>3,560,051</u></u>	<u><u>4,755,860</u></u>	<u><u>5,943,813</u></u>	<u><u>5,179,349</u></u>

**LOS ALAMOS DEPARTMENT OF PUBLIC UTILITIES  
CASH & INVESTMENT BUDGET**

	<b>FY2019 ACTUAL</b>	<b>FY2020 APPROVED BUDGET</b>	<b>FY2021 PROPOSED BUDGET</b>	<b>FY2022 PROPOSED BUDGET</b>
EP Cash & Investments - UNRESTRICTED	\$ 2,160,545	\$ 761,617	\$ 1,274,465	\$ 1,274,465
EP Cash & Investments - RESTRICTED	\$ 12,722,184	\$ 12,681,498	\$ 12,355,397	\$ 12,288,847
EP Cash & Investments - TOTAL	\$ 14,882,729	\$ 13,443,115	\$ 13,629,862	\$ 13,563,312
ED Cash & Investments - UNRESTRICTED	\$ (3,005,997)	\$ 1,016,965	\$ 8,941	\$ 3,511,023
ED Cash & Investments - RESTRICTED	\$ 4,063,245	\$ 1,362,329	\$ 4,063,245	\$ 4,063,245
ED Cash & Investments - TOTAL	\$ 1,057,248	\$ 2,379,295	\$ 4,072,186	\$ 7,574,268
GAS Cash & Investments - UNRESTRICTED	\$ 3,930,626	\$ 5,635,583	\$ 5,320,352	\$ 4,690,933
GAS Cash & Investments - RESTRICTED	\$ -	\$ -	\$ -	\$ -
GAS Cash & Investments - TOTAL	\$ 3,930,626	\$ 5,635,583	\$ 5,320,352	\$ 4,690,933
DW Cash & Investments - UNRESTRICTED	\$ (1,338,911)	\$ (1,144,642)	\$ (1,347,312)	\$ (1,895,541)
DW Cash & Investments - RESTRICTED	\$ -	\$ -	\$ -	\$ -
DW Cash & Investments - TOTAL	\$ (1,338,911)	\$ (1,144,642)	\$ (1,347,312)	\$ (1,895,541)
WP Cash & Investments - UNRESTRICTED	\$ 9,495,582	\$ 9,600,960	\$ 7,757,012	\$ 8,168,300
WP Cash & Investments - RESTRICTED	\$ 168,900	\$ 245,220	\$ 168,900	\$ 168,900
WP Cash & Investments - TOTAL	\$ 9,664,482	\$ 9,846,180	\$ 7,925,912	\$ 8,337,200
WW Cash & Investments - UNRESTRICTED	\$ 2,712,387	\$ 2,755,940	\$ 5,392,145	\$ 5,801,755
WW Cash & Investments - RESTRICTED	\$ 717,755	\$ 1,682,644	\$ 717,755	\$ 717,755
WW Cash & Investments - TOTAL	\$ 3,430,142	\$ 4,438,584	\$ 6,109,900	\$ 6,519,510
DPU TOTAL Cash & Investments - UNRESTRICTED	13,954,232	18,626,423	18,405,603	21,550,935
DPU TOTAL Cash & Investments - RESTRICTED	17,672,084	15,971,691	17,305,297	17,238,747
DPU TOTAL Cash & Investments - TOTAL	31,626,316	34,598,114	35,710,899	38,789,682



Los Alamos County Department of Public Utilities  
Fiscal Year 2021-22  
Budget Summary by Categories

	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Proposed
<b>Expenditures by Fund:</b>				
Electric	44,410,167	47,664,917	45,399,240	42,307,546
Gas	4,849,314	4,322,694	4,744,661	5,069,724
Water	8,667,468	7,828,357	16,668,921	9,017,184
Wastewater	3,905,191	4,609,805	19,507,627	6,133,698
	<u>61,832,140</u>	<u>64,425,773</u>	<u>86,320,449</u>	<u>62,528,152</u>

<b>Expenditures by Type:</b>				
Salaries	5,726,661	7,568,101	7,614,391	7,832,181
Benefits	2,016,259	2,861,538	2,936,685	3,081,047
Contractual Services	39,070,662	37,773,388	35,850,256	33,903,509
Other Services	1,560,273	1,832,044	1,797,641	1,852,069
Materials/Supplies	1,211,378	1,525,000	2,103,866	2,011,866
Interfund Charges	4,143,377	5,686,360	6,913,233	6,173,969
IDCs	2,749,403	2,885,771	2,841,288	3,047,973
Capital Outlay	90,752	333,000	169,000	74,100
Bank Charges	-	-	-	-
Misc. Other Charges	10,253,459	9,010,054	8,953,051	8,082,035
Profit Transfer	761,762	889,868	819,197	835,846
Debt Service	4,682,194	4,984,879	5,005,065	3,893,174
Capital	5,324,969	2,962,473	26,213,640	5,001,767
Admin. & Gen. Allocation	(3,560,051)	(4,755,860)	(5,943,813)	(5,179,349)
	<u>61,832,140</u>	<u>64,425,773</u>	<u>86,320,449</u>	<u>62,528,152</u>

<b>FTE Summary:</b>				
Regular (full & part time)	93.00	94.00	94.00	94.00
Casual, student & temp.	4.60	4.60	5.65	5.65
	<u>97.60</u>	<u>98.60</u>	<u>99.65</u>	<u>99.65</u>

<b>FTE by Division:</b>				
Electric Production	13.00	12.80	12.83	12.83
Electric Distribution	13.00	13.20	13.17	13.17
Gas/Water/Sewer	28.30	27.83	23.45	23.45
Water Production	9.50	9.25	10.75	10.75
Wastewater Treatment	9.50	9.13	9.80	9.80
Administrative & General	24.30	26.40	29.65	29.65
	<u>97.60</u>	<u>98.60</u>	<u>99.65</u>	<u>99.65</u>

Los Alamos County Utilities Department  
10-Year Financial Forecast - FY2021-FY2030  
Electric Distribution

	FORECAST 2021	FORECAST 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
<b>Expenditure Forecast</b>										
Supervision, Misc Direct Admin	790,084	809,961	822,110	834,442	846,959	859,663	872,558	885,646	898,931	912,415
Substation Maintenance	65,852	66,412	67,408	68,419	69,446	70,487	71,545	72,618	73,707	74,813
Switching Station Maintenance	73,262	60,902	61,816	62,743	63,684	64,639	65,609	66,593	67,592	68,606
Overhead Maintenance	538,559	544,233	552,396	560,682	569,093	577,629	586,294	595,088	604,014	613,074
Underground Maintenance	513,711	518,927	526,711	534,612	542,631	550,770	559,032	567,417	575,928	584,567
Meter Maintenance	110,229	96,628	98,077	99,549	101,042	102,557	104,096	105,657	107,242	108,851
Operating encumbrances rolled forward										
Interdepartmental Charges	740,452	762,668	774,108	785,720	797,505	809,468	821,610	833,934	846,443	859,140
Administrative Division Allocation	1,144,966	852,524	865,312	878,292	891,466	904,838	918,410	932,187	946,169	960,362
In Lieu Taxes	572,912	590,100	421,526	429,132	434,544	437,739	440,966	444,226	447,518	450,844
Debt Service	1,253,443	1,133,909	982,377	984,776	1,015,816	1,178,311	1,161,970	1,155,371	1,135,784	1,126,313
Cost of Power	5,876,301	4,881,285	5,632,301	5,840,713	5,975,724	6,197,927	6,229,597	6,654,567	6,676,221	6,676,221
Total Operations Expenses	11,679,771	10,317,549	10,804,143	11,079,079	11,307,908	11,754,029	11,831,686	12,313,305	12,379,551	12,435,205
Capital	750,000	700,000	714,070	2,850,500	2,879,005	2,907,795	2,229,192	2,251,484	2,273,999	1,203,054
Total Expenses	12,429,771	11,017,549	11,518,213	13,929,579	14,186,913	14,661,824	14,060,878	14,564,789	14,653,550	13,638,259
Profit Transfer	617,238	633,173	659,030	675,383	687,019	693,889	700,828	707,836	714,914	722,064
Total Cash Requirements	13,047,009	11,650,722	12,177,243	14,604,962	14,873,931	15,355,713	14,761,706	15,272,625	15,368,464	14,360,322
<b>Revenue Forecast</b>										
KWh Sales	122,429,848	125,590,586	130,719,372	133,963,006	136,270,916	137,633,625	139,009,961	140,400,061	141,804,062	143,222,102
Revenue per KWh	\$0.1172	\$0.1172	\$0.1172	\$0.1172	\$0.1172	\$0.1172	\$0.1172	\$0.1172	\$0.1172	\$0.1172
<b>Rate Increase Percentage</b>										
Total Sales Revenue	14,354,374	14,724,957	15,326,285	15,706,587	15,977,180	16,136,952	16,298,321	16,461,304	16,625,918	16,792,177
Bond Federal Subsidy	67,942	67,942	67,942	66,045	64,099	58,759	47,731	47,731	47,732	47,733
Interest on Utility Reserves	59,482	101,805	189,357	280,968	323,636	367,363	404,000	460,161	509,028	560,836
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	14,739,900	15,152,805	15,841,685	16,311,701	16,623,017	16,821,175	17,008,153	17,227,297	17,440,778	17,658,846
<b>R&amp;R and Cash Flows</b>										
<b>Net Cash Flow</b>										
Cumulative Net Cash Flow	1,692,890	3,502,083	3,664,442	1,706,739	1,749,085	1,465,462	2,246,447	1,954,672	2,072,314	3,298,524
Cash Balance	4,072,185	7,574,268	11,238,710	12,945,449	14,694,535	16,159,996	18,406,443	20,361,115	22,433,429	25,731,953
Recommended Cash Balance	4,072,185	7,574,268	11,238,710	12,945,449	14,694,535	16,159,996	18,406,443	20,361,115	22,433,429	25,731,953
	10,387,700	12,503,237	12,679,040	12,883,184	12,468,962	12,575,500	13,061,236	12,306,579	12,360,321	12,482,418

Los Alamos County Utilities Department  
10-Year Financial Forecast - FY2021 - FY2030  
Electric Production

	FORECAST 2021	FORECAST 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Total Cash Requirements	38,228,532	35,538,109	38,329,207	38,387,932	39,269,128	41,699,451	50,629,830	56,407,876	56,655,928	56,749,472
Net Change in Retirement Reserve Balances	(186,747)	66,550	427,311	403,559	356,935	438,876	451,761	354,286	(171,623)	(196,223)
	1.50%									
	1.01%									
<b>Revenue Forecast</b>										
Mwh Sales - LANL	609,519	685,102	690,767	682,301	697,971	730,049	943,242	1,005,620	1,065,850	1,095,821
Mwh Sales - LAC Distribution	122,430	125,591	130,719	133,963	136,271	137,634	139,010	140,400	141,804	143,222
Total Mwh Sales	731,948	810,693	821,486	816,264	834,242	867,683	1,082,252	1,146,020	1,207,654	1,239,043
<b>Revenue per Mwh</b>	<b>\$46.43</b>	<b>\$38.32</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>	<b>\$41.63</b>
DOE Revenues	28,110,395	26,180,821	28,147,090	27,913,427	28,590,950	30,704,093	39,526,195	44,763,743	44,907,056	44,907,056
Economy Sales	4,077,852	4,312,019	4,385,832	4,472,926	4,544,786	4,643,351	4,724,477	4,840,006	4,923,090	5,016,634
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	30,867	27,669	24,080	19,561	19,561	19,561	19,561
Transfer from Distribution Fund	5,876,301	4,881,285	5,632,301	5,840,713	5,975,724	6,197,927	6,229,597	6,654,567	6,676,221	6,676,221
Total Cash Inflow	38,228,532	35,538,109	38,329,207	38,387,932	39,269,128	41,699,451	50,629,830	56,407,876	56,655,928	56,749,472
<b>Net Cash Flow</b>	<b>186,747</b>	<b>(66,550)</b>	<b>(427,311)</b>	<b>(403,559)</b>	<b>(356,935)</b>	<b>(438,876)</b>	<b>(451,761)</b>	<b>(354,286)</b>	<b>171,623</b>	<b>196,223</b>
Cumulative Net Cash Flow	(1,252,867)	(1,319,417)	(1,746,728)	(2,150,287)	(2,507,222)	(2,946,098)	(3,397,859)	(3,752,145)	(3,580,522)	(3,384,299)
Cash Balance	13,629,862	13,563,312	13,136,001	12,732,442	12,375,507	11,936,631	11,484,870	11,130,584	11,302,207	11,498,430
Recommended Cash Balance	18,517,132	17,676,991	17,853,761	18,032,299	18,212,622	18,394,748	18,578,695	18,764,482	18,952,127	19,141,648
<b>Reserves</b>										
Retirement/Reclamation Reserve	10,838,192	10,776,347	10,353,812	9,955,101	9,603,086	9,169,205	8,722,513	8,373,372	8,550,218	8,921,001
Identified items on site	313,704	318,409	323,185	328,033	332,953	337,948	343,017	348,162	353,385	358,685
San Juan Decommissioning	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	7,121,331
Laramie River Decommissioning	838,980	877,980	916,980	955,980	994,980	1,033,980	1,072,980	1,111,980	1,150,980	1,208,529
San Juan Mine Reclamation	4,410,488	4,116,538	3,461,827	2,830,868	2,246,533	1,580,257	901,096	319,410	263,633	232,456

Los Alamos County Utilities Department  
 10-Year Financial Forecast - FY2021-FY2030  
 Gas Distribution

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
<b>Expenditure Forecast</b>										
Supervision, Misc Direct Admin	376,886	393,718	399,624	405,618	411,702	417,878	424,146	430,508	436,966	443,520
Customer Service	52,815	53,420	54,221	55,035	55,860	56,698	57,549	58,412	59,288	60,177
Gas Distribution	326,707	329,048	333,984	338,993	344,078	349,240	354,478	359,795	365,192	370,670
Gas Meters	126,189	97,117	98,574	100,052	101,553	103,076	104,623	106,192	107,785	109,402
Capital Support & Inspection	-	-	-	-	-	-	-	-	-	-
Interdepartmental Charges	388,068	399,713	405,709	411,794	417,971	424,241	430,604	437,063	443,619	450,274
Administrative Division Allocation	1,073,775	914,167	927,880	941,798	955,925	970,264	984,817	999,590	1,014,584	1,029,802
In Lieu Taxes	188,212	188,518	188,518	188,518	188,518	188,518	188,518	188,518	188,518	188,518
Cost of Gas	1,660,050	1,675,350	1,774,800	1,828,350	1,843,650	1,866,600	1,889,550	1,935,450	1,950,750	1,981,350
TOTAL Operations Expenses	4,192,702	4,051,051	4,183,309	4,270,159	4,319,258	4,376,514	4,434,285	4,515,529	4,566,702	4,633,713
Capital	350,000	816,000	290,000	299,000	307,000	317,000	326,000	336,000	345,000	355,000
Total Expenses	4,542,702	4,867,051	4,473,309	4,569,159	4,626,258	4,693,514	4,760,285	4,851,529	4,911,702	4,988,713
Profit Transfer	201,959	202,673	207,317	209,818	210,533	211,605	212,676	214,820	215,534	216,963
<b>TOTAL Cash Requirements</b>	<b>4,744,661</b>	<b>5,069,724</b>	<b>4,680,626</b>	<b>4,778,977</b>	<b>4,836,791</b>	<b>4,905,119</b>	<b>4,972,962</b>	<b>5,066,348</b>	<b>5,127,236</b>	<b>5,205,677</b>
Total Cash Requirements less COG	3,084,611	3,394,374	2,905,826	2,950,627	2,993,141	3,038,519	3,083,412	3,130,898	3,176,486	3,224,327
<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	\$ 0.230	\$ 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	1,660,050	1,675,350	1,774,800	1,828,350	1,843,650	1,866,600	1,889,550	1,935,450	1,950,750	1,981,350
Sales Rev from Fixed/Svc Chg	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	2,664,546
Total Sales Revenue	4,324,596	4,339,896	4,439,346	4,492,896	4,508,196	4,531,146	4,554,096	4,599,996	4,615,296	4,645,896
Interest on Utility Reserves	84,534	79,805	70,364	68,114	65,163	61,535	57,176	52,084	46,208	39,565
Revenue on Recoverable Work	20,300	20,605	20,914	21,227	21,546	21,869	22,197	22,530	22,868	23,211
TOTAL Cash Inflow	4,429,430	4,440,306	4,530,624	4,582,237	4,594,905	4,614,549	4,633,469	4,674,609	4,684,371	4,708,671
<b>R&amp;R and Cash Flows</b>										
<b>Net Cash Flow</b>	(315,231)	(629,418)	(150,003)	(196,740)	(241,886)	(290,569)	(339,493)	(391,739)	(442,865)	(497,005)
Cummulative net cash flow	1,389,726	760,307	610,305	413,565	171,679	(118,890)	(458,383)	(850,122)	(1,292,987)	(1,789,992)
Cash Balance	5,320,352	4,690,933	4,540,931	4,344,191	4,102,305	3,811,735	3,472,243	3,080,504	2,637,639	2,140,634
Recommended Cash Balance	2,343,746	1,743,191	1,772,575	1,801,265	1,832,265	1,862,580	1,894,215	1,925,174	1,957,463	1,990,086

Los Alamos County Utilities Department  
 10-Year Financial Forecast - FY2021-FY2030  
 Water Production

	FORECAST 2021	FORECAST 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
<b>Expenditure Forecast</b>										
Supervision and Operations	837,671	858,065	870,936	884,000	897,260	910,719	924,380	938,245	952,319	966,604
Pumping Power	700,000	700,000	710,500	721,158	731,975	742,954	754,099	765,410	776,891	788,545
Wells	164,531	172,515	175,103	177,729	180,395	183,101	185,848	188,635	191,465	194,337
Booster Pump Stations	166,531	174,515	177,133	179,790	182,487	185,224	188,002	190,822	193,685	196,590
Treatment	45,411	46,284	46,978	47,683	48,398	49,124	49,861	50,609	51,368	52,139
Storage Tanks	41,266	43,815	44,472	45,139	45,816	46,504	47,201	47,909	48,628	49,357
Transmission Lines	274,228	231,138	234,605	238,124	241,696	245,321	249,001	252,736	256,527	260,375
Capital Project Inspection & Support	-	-	-	-	-	-	-	-	-	-
Non Potable System	342,420	328,350	333,275	338,274	343,348	348,499	353,726	359,032	364,418	369,884
Ski Hill	7,377	7,540	7,653	7,768	7,884	8,003	8,123	8,245	8,368	8,494
Interdepartmental Charges	316,328	325,821	330,708	335,669	340,704	345,815	351,002	356,267	361,611	367,035
Administrative Division Allocation	987,307	940,259	954,363	968,678	983,209	997,957	1,012,926	1,028,120	1,043,542	1,059,195
State Water Tax	40,000	40,000	40,600	41,209	41,827	42,455	43,091	43,738	44,394	45,060
Debt Service	283,656	320,642	604,176	628,599	526,058	377,700	407,084	414,157	406,976	405,008
Capital	9,656,926	1,575,000	5,490,000	2,070,000	2,102,000	2,754,000	2,359,000	6,653,000	1,806,000	420,000
Capital Paid with Debt/Grants/Reimb	6,831,060	900,000	5,490,000	600,000	400,000	670,000	650,000	5,100,000	560,000	350,000
Capital Paid with Cash	2,825,866	675,000	-	1,470,000	1,702,000	2,084,000	1,709,000	1,553,000	1,246,000	70,000
Total Operations Expenses	4,206,726	4,188,944	4,530,502	4,613,821	4,571,058	4,483,375	4,574,343	4,643,926	4,700,192	4,762,621
Total Capital Expenditures	9,656,926	1,575,000	5,490,000	2,070,000	2,102,000	2,754,000	2,359,000	6,653,000	1,806,000	420,000
Less Capital Paid by WTB/Other	(6,831,060)	(900,000)	(5,490,000)	(600,000)	(400,000)	(670,000)	(650,000)	(5,100,000)	(560,000)	(350,000)
Total Cash Requirements	7,032,592	4,863,944	4,530,502	6,083,821	6,273,058	6,567,375	6,283,343	6,196,926	5,946,192	4,832,621

	FORECAST 2021	FORECAST 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
<b>Revenue Forecast</b>										
<b>Non-potable</b>										
Non-potable production in kgal	94,500	94,500	108,600	136,500	136,500	136,500	136,500	136,500	136,501	136,502
Revenue per kgal	\$ 1.98	\$ 2.06	\$ 2.12	\$ 2.16	\$ 2.20	\$ 2.24	\$ 2.27	\$ 2.31	\$ 2.34	\$ 2.37
Non-potable rate per 1000 gallons	\$ 2.91	\$ 3.03	\$ 3.12	\$ 3.18	\$ 3.24	\$ 3.29	\$ 3.34	\$ 3.39	\$ 3.44	\$ 3.49
<b>Rate Increase Percentage</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>
Non-potable sales revenue	\$ 186,997	\$ 194,708	\$ 230,406	\$ 295,168	\$ 300,737	\$ 305,378	\$ 310,019	\$ 314,660	\$ 319,303	\$ 323,947

Los Alamos County Utilities Department  
 10-Year Financial Forecast - FY2021-FY2030  
 Water Production

	FORECAST 2021	FORECAST 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
<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
Revenue per thousand gallons	\$ 3.97	\$ 4.13	\$ 4.25	\$ 4.34	\$ 4.42	\$ 4.49	\$ 4.56	\$ 4.63	\$ 4.70	\$ 4.77
<b>Rate Increase Percentage</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	\$ 4,565,500	\$ 4,749,500	\$ 4,887,500	\$ 4,991,000	\$ 5,083,000	\$ 5,163,500	\$ 5,244,000	\$ 5,324,500	\$ 5,405,000	\$ 5,485,500
<b>Total Sales Revenue</b>	<b>\$ 4,752,497</b>	<b>\$ 4,944,208</b>	<b>\$ 5,117,906</b>	<b>\$ 5,286,168</b>	<b>\$ 5,383,737</b>	<b>\$ 5,468,878</b>	<b>\$ 5,554,019</b>	<b>\$ 5,639,160</b>	<b>\$ 5,724,303</b>	<b>\$ 5,809,447</b>
Repayment & Interest on Inter-Utility Loans	187,569	187,569	187,569	187,569	93,784	-	-	-	1	2
Interest on Utility Reserves	144,683	115,879	122,048	135,917	129,125	119,352	104,822	95,582	88,746	86,815
Bond Federal Subsidy	27,576	27,576	27,576	21,338	14,940	10,459	8,496	6,472	4,371	2,224
Econ Dev Fund/Ski Hill Reimb										
Federal or State Grant/Loan										
<b>Total Cash Inflow</b>	<b>5,112,324</b>	<b>5,275,232</b>	<b>5,455,099</b>	<b>5,630,991</b>	<b>5,621,585</b>	<b>5,598,689</b>	<b>5,667,337</b>	<b>5,741,213</b>	<b>5,817,421</b>	<b>5,898,487</b>
<b>R&amp;R and Cash Flows</b>										
<b>Net Cash Flow</b>	(1,920,267)	411,288	924,597	(452,829)	(651,473)	(968,686)	(616,007)	(455,712)	(128,771)	1,065,866
Cumulative Net Cash Flow	(3,613,311)	(3,202,023)	(2,277,426)	(2,730,255)	(3,381,728)	(4,350,414)	(4,966,421)	(5,422,133)	(5,550,904)	(4,485,038)
Cash Balance	7,725,248	8,136,535	9,061,132	8,608,303	7,956,830	6,988,144	6,372,138	5,916,425	5,787,655	6,853,521
Recommended Cash Balance	4,500,012	4,652,473	5,132,987	5,618,174	5,181,657	4,942,643	5,032,298	5,100,464	5,155,207	5,216,005

Los Alamos County Utilities Department  
10-Year Financial Forecast - FY2021-FY2030  
Water Distribution

	FORECAST 2021	FORECAST 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
<b>Expenditure Forecast</b>										
Supervision, Misc Direct Admin	315,291	328,389	333,315	338,315	343,389	348,540	353,768	359,075	364,461	369,928
Hydrants	-	-	-	-	-	-	-	-	-	-
Water Distribution	508,353	522,184	530,017	537,967	546,037	554,227	562,540	570,979	579,543	588,236
Water Meters	482,054	464,415	471,381	478,452	485,629	492,913	500,307	507,811	515,429	523,160
Capital Project Inspections & Support	-	-	-	-	-	-	-	-	-	-
Interdepartmental Charges	297,863	306,803	311,405	316,076	320,817	325,630	330,514	335,472	340,504	345,611
Administrative Division Allocation	1,051,708	899,449	912,941	926,635	940,534	954,642	968,962	983,496	998,249	1,013,223
Cost of Water	3,076,750	3,200,750	3,293,750	3,363,500	3,425,500	3,479,750	3,534,000	3,588,250	3,642,500	3,696,750
Capital	150,000	732,000	-	-	-	-	-	-	-	-
Capital Paid with Other Financing	-	-	-	-	-	-	-	-	-	-
Capital Paid with Cash	150,000	732,000	-	-	-	-	-	-	-	-
Total Operation Expenses	5,732,019	5,721,990	5,852,809	5,960,944	6,061,906	6,155,702	6,250,092	6,345,083	6,440,685	6,536,908
Total Capital Expenditures	150,000	732,000	0	0	0	0	0	0	0	0
Total Expenditures	5,882,019	6,453,990	5,852,809	5,960,944	6,061,906	6,155,702	6,250,092	6,345,083	6,440,685	6,536,908

**Revenue Forecast**

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	\$ 7.29	\$ 7.58	\$ 7.81	\$ 7.96	\$ 8.10	\$ 8.22	\$ 8.35	\$ 8.47	\$ 8.60	\$ 8.73
<b>Rate Increase Percentage</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>
Total Sales Revenue	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	6,765,488
Interest on Utility Reserves	-	-	-	-	-	-	-	-	-	-
Revenue on Recoverable Work	15,225	15,453	15,685	15,920	16,159	16,402	16,648	16,897	17,151	17,408
Misc Service Revenues	15,225	15,453	15,685	15,920	16,159	16,402	16,648	16,897	17,151	17,408
Total Cash Inflow from Operations	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	6,800,305

**R&R and Cash Flows**

<b>Net Cash Flow</b>	(202,670)	(548,229)	229,662	243,019	250,547	251,438	253,155	255,713	259,122	263,397
Cumulative Net Cash Flow	(173,726)	(721,955)	(492,292)	(249,274)	1,273	252,711	505,866	761,579	1,020,701	1,284,098
Cash Balance	(1,347,312)	(1,895,541)	(1,665,879)	(1,422,860)	(1,172,313)	(920,875)	(667,720)	(412,007)	(152,885)	110,511
Recommended Cash Balance	1,872,718	1,811,154	1,835,569	1,860,322	1,885,419	1,910,864	1,936,663	1,962,819	1,989,340	2,016,229

Los Alamos County Utilities Department  
 10-Year Financial Forecast - FY2021-FY2030  
 Water Distribution

<b>Rates</b>												
<b>Commodity rate per kgal</b>												
Residential Tier 1 - < 9,000 gals	5.79	6.02	6.20	6.32	6.43	6.53	6.63	6.73	6.83	6.93	6.93	6.93
Residential Tier 2 - 9 to 15,000 gals	6.15	6.40	6.59	6.72	6.84	6.94	7.04	7.15	7.26	7.37	7.37	7.37
Residential Tier 3 - > 15,000 gals	7.36	7.65	7.88	8.04	8.18	8.30	8.42	8.55	8.68	8.81	8.81	8.81
Multi-Family Tier 1 - < 9,000 gals	5.79	6.02	6.20	6.32	6.43	6.53	6.63	6.73	6.83	6.93	6.93	6.93
Multi-Family Tier 2 - 9 to 15,000 gals	6.09	6.33	6.52	6.65	6.77	6.87	6.97	7.07	7.18	7.29	7.29	7.29
Multi-Family Tier 3 - > 15,000 gals	6.22	6.47	6.66	6.79	6.91	7.01	7.12	7.23	7.34	7.45	7.45	7.45
Commercial All Tiers	5.79	6.02	6.20	6.32	6.43	6.53	6.63	6.73	6.83	6.93	6.93	6.93
County & Schools All Tiers	5.79	6.02	6.20	6.32	6.43	6.53	6.63	6.73	6.83	6.93	6.93	6.93
<b>Customer Charge per Meter Size</b>												
= or < 1.25"	10.96	11.40	11.74	11.97	12.18	12.36	12.55	12.74	12.93	13.12	13.12	13.12
1.5"	34.71	36.10	37.18	37.92	38.58	39.16	39.75	40.35	40.96	41.57	41.57	41.57
2"	51.81	53.88	55.50	56.61	57.60	58.46	59.34	60.23	61.13	62.05	62.05	62.05
2.5" to 3"	102.24	106.33	109.52	111.71	113.66	115.36	117.09	118.85	120.63	122.44	122.44	122.44
4"	174.10	181.06	186.49	190.22	193.55	196.45	199.40	202.39	205.43	208.51	208.51	208.51
6"	367.53	382.23	393.70	401.57	408.60	414.73	420.95	427.26	433.67	440.18	440.18	440.18
8"	607.25	631.54	650.49	663.50	675.11	685.24	695.52	705.95	716.54	727.29	727.29	727.29



Los Alamos County Utilities Department  
10-Year Financial Forecast - FY2021-FY2030  
Wastewater Division

1.50%

	FORECAST 2021	FORECAST 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
<b>EXPENSE FORECAST</b>										
<b>WASTEWATER COLLECTION</b>										
Supervision, Misc Direct Admin	374,175	391,150	397,017	402,973	409,017	415,152	421,380	427,700	434,116	440,628
Wastewater Collection Operations	305,857	308,108	312,730	317,421	322,182	327,015	331,920	336,899	341,952	347,081
Sewer Lift Stations	306,379	316,252	166,564	169,062	171,598	174,172	176,785	179,437	182,128	184,860
Capital Project Inspection & Support	-	-	-	-	-	-	-	-	-	-
Total WWC Operations Expenses	986,411	1,015,510	876,311	889,456	902,797	916,339	930,084	944,036	958,196	972,569
<b>WASTEWATER TREATMENT</b>										
LA WWTP Operations & Maintenance	1,276,043	1,326,363	1,346,259	1,366,453	1,386,949	1,407,754	1,428,870	1,450,303	1,472,058	1,494,138
WR WWTP Operations & Maintenance	283,912	295,108	299,534	304,027	308,588	313,217	317,915	322,684	327,524	332,437
Total WWT Operations Expenses	1,559,955	1,621,471	1,645,793	1,670,480	1,695,537	1,720,970	1,746,785	1,772,987	1,799,581	1,826,575
Interdepartmental Charges	514,622	688,062	698,383	708,859	719,492	730,284	741,238	752,357	763,642	775,097
Administrative Division Allocation	897,469	761,061	772,477	784,064	795,825	807,762	819,879	832,177	844,660	857,330
Operations encumbrances rolled forward	-	-	-	-	-	-	-	-	-	-
Debt Service (WWT)	698,314	1,497,594	1,497,594	1,497,595	1,403,810	1,310,025	1,310,025	1,306,684	1,306,684	1,306,684
Capital	14,850,856	550,000	488,628	2,809,090	183,146	523,403	536,068	-	1,242,037	650,743
Total Operations Expenses	4,656,771	5,583,698	5,490,558	5,550,453	5,517,461	5,485,381	5,548,011	5,608,240	5,672,763	5,738,254
Total Capital Expenditures	14,850,856	550,000	488,628	2,809,090	183,146	523,403	536,068	-	1,242,037	650,743
Total Cash Requirements	19,507,627	6,133,698	5,979,186	8,359,543	5,700,607	6,008,784	6,084,079	5,608,240	6,914,800	6,388,997
<b>REVENUE FORECAST</b>										
<i>Kgal Processed</i>										
Res'l Single-Family Flat Rate Customers	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
Res'l Single Family Flat Rate	43.84	44.72	44.72	44.72	44.72	44.72	44.72	44.72	44.72	44.72
Res'l Single-Family Service Charge	12.11	12.35	12.35	12.35	12.35	12.35	12.35	12.35	12.35	12.35
<b>Rate Increase Percentage</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>	<b>0.00%</b>
Total Revenue from Res'l SF Flat Rate	4,652,802	4,745,941	4,745,941	4,745,941	4,745,941	4,745,941	4,745,941	4,745,941	4,745,941	4,745,941

Los Alamos County Utilities Department  
 10-Year Financial Forecast - FY2021-FY2030  
 Wastewater Division

1.50%

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Res'l Multi-Family Flat Rate Customers	75	75	75	75	75	75	75	75	75	75
Res'l Multi-Family Service Charge	12.11	12.35	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	36.52	37.25	37.25	37.25	37.25	37.25	37.25	37.25	37.25	37.25
<b>Rate Increase Percentage</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>	<b>0.00%</b>
Total Revenue from Res'l MF Flat Rate	663,179	676,433	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	12.11	12.35	12.35	12.35	12.35	12.35	12.35	12.35	12.35	12.35
Non-Residential Sales in Kgal	45,481	45,390	45,299	45,209	45,118	45,028	44,938	44,848	44,758	44,669
Adjustment Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Adjusted Non-Residential Sales in Kgal	45,481	45,390	45,299	45,209	45,118	45,028	44,938	44,848	44,758	44,669
Non-Res'l Commodity Charge per Kgal	20.63	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
<b>Rate Increase Percentage</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>	<b>0.00%</b>
Total Revenue from Non-Residential	951,141	968,186	966,333	964,484	962,639	960,797	958,959	957,125	1,868,900	2,777,025
Total Sales Revenue	6,267,122	6,390,560	6,388,708	6,386,859	6,385,013	6,383,172	6,381,334	6,379,499	7,291,275	8,199,399
Interest on Utility Reserves	110,955	152,748	162,988	177,300	194,916	216,899	231,681	244,904	270,309	286,478
Inter-Utility Loan										
Loan Proceeds	14,800,856			2,500,000						
Revenue on Recoverable Work										
Total Cash Inflow	21,178,943	6,543,308	6,551,695	9,064,159	6,579,929	6,600,071	6,613,015	6,624,404	7,561,583	8,485,878
<b>Net Cash Flow</b>	1,671,316	409,610	572,510	704,616	879,322	591,286	528,936	1,016,164	646,783	2,096,881
Cumulative Net Cash Flow	2,282,593	2,692,203	3,264,713	3,969,329	4,848,650	5,439,937	5,968,873	6,985,037	7,631,820	9,728,701
Cash Balance	6,109,900	6,519,510	7,092,020	7,796,635	8,675,957	9,267,244	9,796,179	10,812,344	11,459,127	13,556,008
Recommended Cash Balance	3,945,274	4,803,250	4,771,163	4,815,767	4,767,210	4,719,286	5,071,241	4,809,600	4,857,414	5,056,604

Los Alamos County Department of Public Utilities  
 10-Year Financial Forecast - FY2021 - FY2030  
 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%
FY2030	\$69.60	\$49.25	\$54.74	\$57.07	\$230.66	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%
FY2030	\$230.66	\$139,067	2.5%	1.99%

Los Alamos County Department of Public Utilities  
Fiscal Years 2021-2030  
10-Year Capital Plan

FY21 (1 July 2020 - 30 June 2021)	Budget
<b>ELECTRIC PRODUCTION</b>	<b>800,000</b>
El Vado Transformer Replacement	400,000
Abiquiu Office Replacement	150,000
El Vado Penstock Evaluation	100,000
Re-design & Install El Vado Shaft Seal	150,000
<b>ELECTRIC DISTRIBUTION</b>	<b>750,000</b>
Replace Switches (SC1305A, SC1309, SC1309A, SC1401A2, SC1803) w/ new conductors	200,000
Replace primary conductors - Cheryl Ct., Connie Ave.	200,000
White Rock GWS & ED Facility	50,000
Overhead System Replacement (polex, xarms, transformers)	300,000
Replace Poles and Crossarms - 6152, 6154, 6137, 6138, 6143, 6144, 6034, 6011, 6002, 6037	
Remove Open Secondary - Bandelier, Carlsbad, Agate, Aztec, Beryl, Sherwood, Barisa Del Sol	
<b>GAS DISTRIBUTION</b>	<b>350,000</b>
GWS/GA Facilities at WR WWTP	50,000
Border Stations Metering/Overpressure Control/SCADA	300,000
<b>WATER DISTRIBUTION</b>	<b>150,000</b>
GWS/DW Facilities at WR WWTP	50,000
Barranca Mesa Area PRV Station	100,000
<b>WATER PRODUCTION</b>	<b>9,656,926</b>
Risk Assess/ Emergency Response Plan	120,000
Camp May Waterline (\$2M County / \$2M Other)	4,000,000
Otowi Well #2 bldg./Equipment & Pajarito Well #4 MCC	1,900,000
WP Facilities at WR WWTP	50,000
Tank Piping Upgrades	300,000
Bayo Booster Station Tank (NP-WTB)	1,080,000
LA Reservoir Road Stabilization Project (NP - FEMA)	2,206,926
<b>WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL</b>	<b>14,850,856</b>
<b>SEWER COLLECTION</b>	<b>50,000</b>
GWS/WC Facilities at WR WWTP	50,000
<b>WASTEWATER TREATMENT</b>	<b>14,800,856</b>
WR WWTP Replacement Project - Construction	14,800,856

Los Alamos County Department of Public Utilities  
 Fiscal Years 2021-2030  
 10-Year Capital Plan

FY22 (1 July 2021 - 30 June 2022)	Budget
<b>ELECTRIC PRODUCTION</b>	<b>980,000</b>
<b>El Vado Controls Upgrade</b>	440,000
<b>El Vado Ultrasonic Flow Meter</b>	90,000
Fiber Optic Line Spills Substation to Hydroelectric Plant	350,000
Abiquiu Transformer Replacement	100,000
<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>816,000</b>
White Rock Key Steel Valve Project Phase 1	281,000
Alamo & Capulin (PW Road Project)	535,000
<b>WATER DISTRIBUTION</b>	<b>732,000</b>
Alamo & Capulin (PW Road Project)	732,000
<b>WATER PRODUCTION</b>	<b>1,575,000</b>
2nd Group 12 Tank (NP - WTB)	900,000
Repaint Barranca Mesa Tank 2	675,000
<b>WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL</b>	<b>550,000</b>
<b>SEWER COLLECTION</b>	<b>550,000</b>
Bayo Canyon Sewer Lift Station Elimination Pipeline	550,000
<b>WASTEWATER TREATMENT</b>	<b>0</b>

Los Alamos County Department of Public Utilities  
 Fiscal Years 2021-2030  
 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>0</b>
North Mesa Distribution Upgrades - Phase 1	
<b>WATER PRODUCTION</b>	<b>5,490,000</b>
Abandon Guaje Well 1A & Drill New Guaje Well 1B	4,500,000
Guaje Pines, North Mesa, Diamond Connections (NP - WTB)	990,000
<b>WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL</b>	<b>479,000</b>
<b>SEWER COLLECTION</b>	<b>179,000</b>
Arkansas Area Backyard Sewer Mains & Services R&R	179,000
<b>WASTEWATER TREATMENT</b>	<b>300,000</b>
Equipment/Vehicle Replacement	300,000

Los Alamos County Department of Public Utilities  
 Fiscal Years 2021-2030  
 10-Year Capital Plan

FY24 (1 July 2023 - 30 June 2024)	Budget
<b>ELECTRIC PRODUCTION</b>	<b>0</b>
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<b>ELECTRIC DISTRIBUTION</b>	<b>2,766,667</b>
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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 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>
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White Rock Key Steel Valve Project Phase 2	299,000
<b>WATER DISTRIBUTION</b>	<b>0</b>
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North Mesa Distribution Upgrades - Phase 2	
<b>WATER PRODUCTION</b>	<b>2,070,000</b>
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Repaint Western Area Tank	350,000
Repaint Guaje Booster Station 1 Tanks 1 & 2	550,000
Repaint Guaje Booster Station 2 Tanks 1 & 2	450,000
LA WWTP NP Feed Pipeline (NP - WTB)	720,000
<b>WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL</b>	<b>2,800,000</b>
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<b>SEWER COLLECTION</b>	<b>0</b>
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Laguna Sewer Canyon Drop Replacement	
<b>WASTEWATER TREATMENT</b>	<b>2,800,000</b>
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LA WWTP Filtration Upgrade	2,500,000
Equipment/Vehicle Replacement	300,000

Los Alamos County Department of Public Utilities  
 Fiscal Years 2021-2030  
 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>0</b>
Aspen School Area Pipeline Phase 1	
<b>WATER PRODUCTION</b>	<b>2,102,000</b>
Townsite 14" Pipeline R&R - Phase 1	922,000
Repaint Guaje Booster Station 3 Tank 1 & 2	700,000
Bayo Booster Station Upgrades (NP - WTB)	480,000
<b>WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL</b>	<b>176,000</b>
<b>SEWER COLLECTION</b>	<b>176,000</b>
Aspen School Area Sewerline R&R - Phase 1	
North Community Backyard Sewer Mains & Services R&R - Phase 1	176,000
<b>WASTEWATER TREATMENT</b>	<b>0</b>



Los Alamos County Department of Public Utilities  
 Fiscal Years 2021-2030  
 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 (poles, 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>0</b>
Aspen School Area Pipeline Phase 2	
<b>WATER PRODUCTION</b>	<b>2,754,000</b>
Townsite 14" Pipeline R&R - Phase 2	950,000
Barranca Mesa NP Pipeline Connections (NP-WTB/\$402k Grant/\$268k Loan/\$134k DPU Match)	804,000
Repaint Pajarito Tank 4A	1,000,000
<b>WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL</b>	<b>498,000</b>
<b>SEWER COLLECTION</b>	<b>181,000</b>
North Community Backyard Sewer Mains & Services R&R - Phase 2	181,000
<b>WASTEWATER TREATMENT</b>	<b>317,000</b>
Equipment / Vehicle	317,000

Los Alamos County Department of Public Utilities  
 Fiscal Years 2021-2030  
 10-Year Capital Plan

<b>FY27 (1 July 2026 - 30 June 2027)</b>	<b>Budget</b>
<b>ELECTRIC PRODUCTION</b>	<b>0</b>
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<b>ELECTRIC DISTRIBUTION</b>	<b>2,100,000</b>
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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
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<b>GAS DISTRIBUTION</b>	<b>326,000</b>
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Pipeline Repair & Replacement / Equipment	326,000
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<b>WATER DISTRIBUTION</b>	<b>0</b>
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Aspen School Area Pipeline - Phase 3	
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<b>WATER PRODUCTION</b>	<b>2,359,000</b>
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Townsite 14" Pipeline R&R - Phase 3	979,000
Repaint North Mesa Tank	600,000
Chamisa School Pipeline / Connections (NP-WTB/\$390k Grant/\$260k Loan/\$130k DPU Match)	780,000
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<b>WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL</b>	<b>505,000</b>
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<b>SEWER COLLECTION</b>	<b>505,000</b>
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Old Pueblo Sewer Canyon Drop Replacement	400,000
41st/45th/46th/47th Sewerline R&R {PW-WA 7}	105,000
Aspen School Area Sewerline R&R Phase 3	
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<b>WASTEWATER TREATMENT</b>	<b>0</b>

Los Alamos County Department of Public Utilities  
 Fiscal Years 2021-2030  
 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>0</b>
Aspen School Area Pipeline - Phase 4	
<b>WATER PRODUCTION</b>	<b>6,653,000</b>
Townsite 14" Pipeline R&R - Phase 4	1,008,000
Repaint Otowi Booster Station 1 Tank 2	325,000
Otowi Booster Station 1 & Pipeline Replacement	4,000,000
Rover & Pinon Park Pipeline / Connections (NP-WTB/\$660k Grant/\$440k Loan/\$220k DPU Match)	1,320,000
<b>WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL</b>	<b>0</b>
<b>SEWER COLLECTION</b>	<b>0</b>
Aspen School Area R&R - Phase 4	
<b>WASTEWATER TREATMENT</b>	<b>0</b>

Los Alamos County Department of Public Utilities  
 Fiscal Years 2021-2030  
 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>0</b>
	0
<b>WATER PRODUCTION</b>	<b>1,806,000</b>
Otowi Well No. 4 Tank (Anniversary) Construct Second Tank	1,386,000
SCADA Upgrades (NP-WTB/\$210k Grant/\$140k Loan/\$70k DPU Match)	420,000
<b>WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL</b>	<b>1,147,000</b>
<b>SEWER COLLECTION</b>	<b>800,000</b>
Airport Canyon Sewer Canyon Drop Replacement	800,000
<b>WASTEWATER TREATMENT</b>	<b>347,000</b>
Equipment/Vehicle Replacement	347,000

Los Alamos County Department of Public Utilities  
 Fiscal Years 2021-2030  
 10-Year Capital Plan

FY30 (1 July 2029 - 30 June 2030)	Budget
<b>ELECTRIC PRODUCTION</b>	<b>0</b>
<b>ELECTRIC DISTRIBUTION</b>	<b>1,100,000</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	
<b>GAS DISTRIBUTION</b>	<b>355,000</b>
Pipeline Repair & Replacement / Equipment	355,000
<b>WATER DISTRIBUTION</b>	<b>0</b>
<b>WATER PRODUCTION</b>	<b>420,000</b>
Camp May Tank SCADA/Freeze Protect (NP-WTB/\$210k Grant/\$140k Loan/\$70k DPU Match)	420,000
<b>WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL</b>	<b>595,000</b>
<b>SEWER COLLECTION</b>	<b>595,000</b>
Copper Road Sewer Canyon Drop Replacement	595,000
<b>WASTEWATER TREATMENT</b>	<b>0</b>

Los Alamos County Department of Public Utilities  
 Fiscal Years 2021-2030  
 10-Year Capital Plan

FY31 (1 July 2030 - 30 June 2031)	Budget
<b>ELECTRIC PRODUCTION</b>	<b>0</b>
<b>ELECTRIC DISTRIBUTION</b>	<b>1,100,000</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	
<b>GAS DISTRIBUTION</b>	<b>365,000</b>
Pipeline Repair & Replacement / Equipment	365,000
<b>WATER DISTRIBUTION</b>	<b>0</b>
<b>WATER PRODUCTION</b>	<b>1,360,000</b>
West Pajarito Road Pipeline R&R - Phase 2	1,150,000
Pipeline Repair & Replacement / Equipment (NP - WTB)	210,000
<b>WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL</b>	<b>6,815,000</b>
<b>SEWER COLLECTION</b>	<b>515,000</b>
Camino Cereza Sewer Canyon Drop Replacement	515,000
<b>WASTEWATER TREATMENT</b>	<b>6,300,000</b>
WR WWTP 10-Year Upgrade	2,100,000
LA WWTP 23-Year Upgrade	4,200,000

# ELECTRIC PRODUCTION

## FY21: El Vado Transformer Replacement

---

**Project Scope:** The transformer at the El Vado Hydroelectric Plant is in need of replacement. The transformer oil is tested every year and has been showing signs of degradation in recent years. The transformer has been in service since 1987.

**Budget:** \$400,000

**Schedule:** Fall/Winter 2020

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# ELECTRIC PRODUCTION

## FY21: Abiquiu Hydroelectric Plant Office Replacement

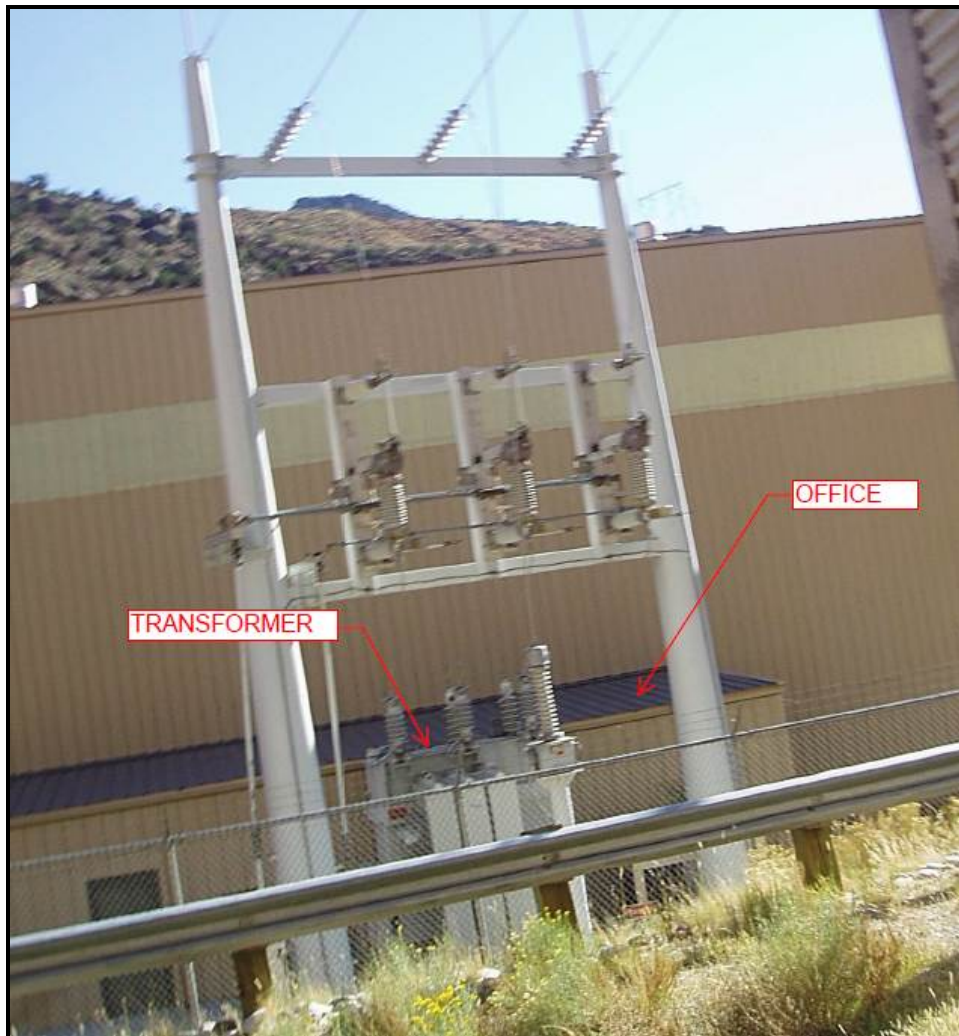
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Project Scope: A recent inspection by our insurance company representative raised a safety concern of personnel in the existing office are at risk due to the plant transformer being located adjacent to the office. In addition, the plant transformer is scheduled for replacement in FY 2021 and is nearly inaccessible. Removing the existing office may provide an opportunity to easily access the transformer for replacement.

Budget: \$150,000

Schedule: Fall/Winter 2020

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# ELECTRIC PRODUCTION

## FY21: El Vado Penstock Valve Evaluation

---

**Project Scope:** The existing penstock valve is located beneath the lake in the plant's penstock tunnel. The condition and a plan to replace or recondition the valve will be developed. This work is planned prior to the scheduled El Vado Dam refurbishment which will present an opportunity to replace or refurbish the penstock valve while the lake level is lowered significantly.

**Budget:** \$100,000

**Schedule:** Fall 2020

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# ELECTRIC PRODUCTION

## FY21: El Vado Shaft Seal Re-Design

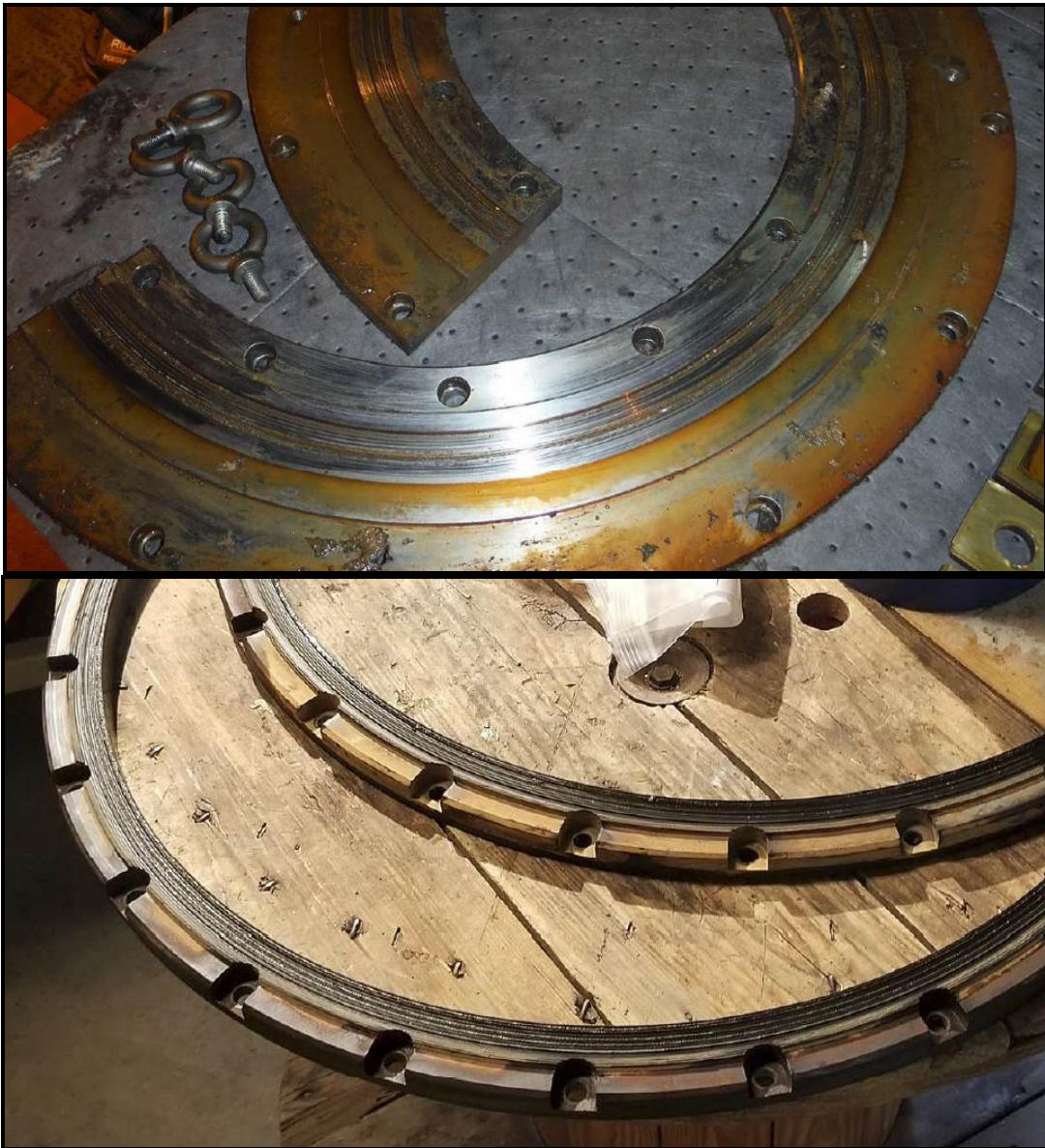
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**Project Scope:** After refurbishment of the turbine and generator in 2018 the shaft seal has been wearing prematurely. This was also a complication during the commissioning of the refurbished turbine/generator. A new design which is self-lubricating is planned to ensure a long lasting operation.

**Budget:** \$150,000

**Schedule:** Winter 2020/20021

---





# ELECTRIC DISTRIBUTION

## FY21: 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 | \$150,000. |
| 2. Los Alamos service area | \$150,000. |

Budget: \$ 300,000  
Schedule: Year round design and construction



# ELECTRIC DISTRIBUTION

## FY21: 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 \$200,000.
2. White Rock area after three failure replacements \$200,000.

Budget: \$ 400,000

Schedule: Year round design and construction





# GAS DISTRIBUTION / WATER DISTRIBUTION / ELECTRIC DISTRIBUTION / WATER DISTRIBUTION

## FY21: White Rock Maintenance Facility

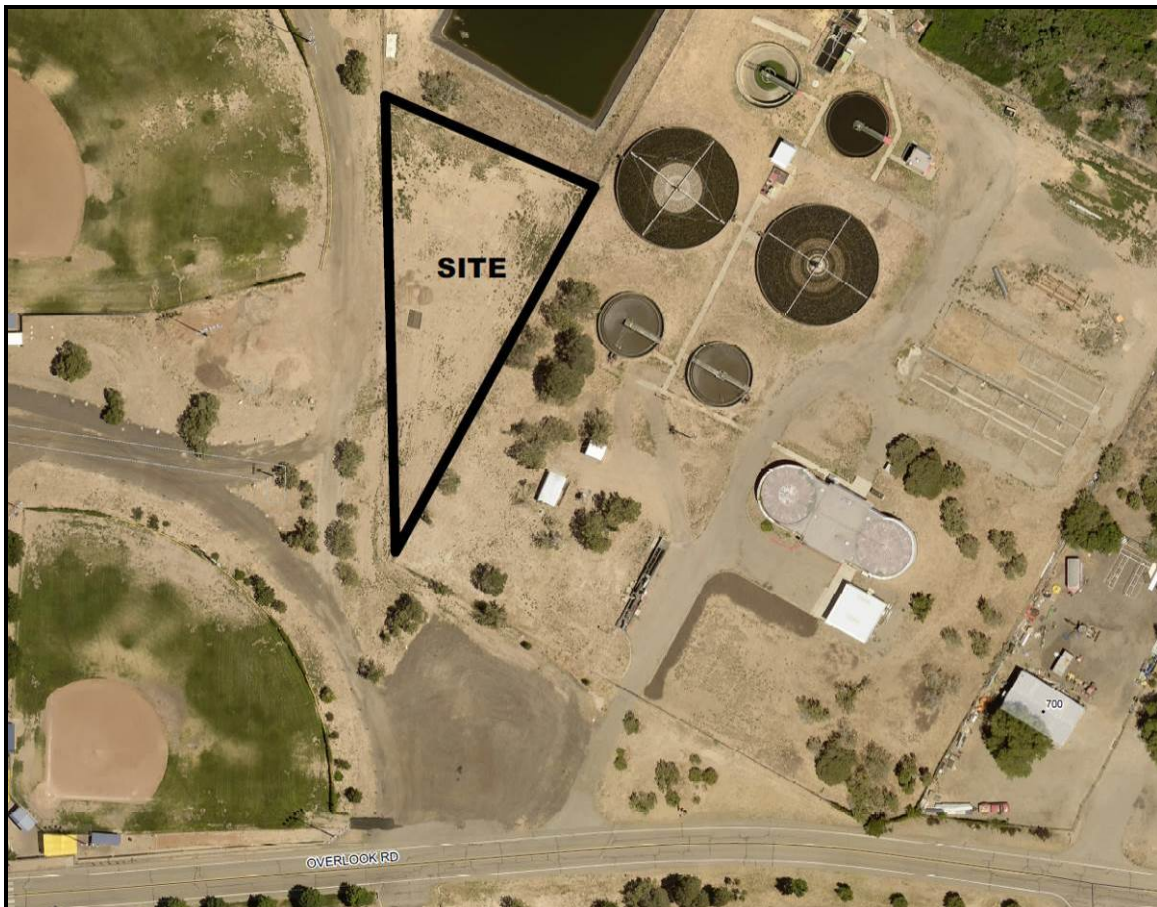
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**Project Scope:** Currently there are no facilities in White Rock where our operations staff can store materials or work on equipment. A lot of time is spent driving from Los Alamos to White Rock for materials and to use shop tools. The new maintenance facility will facilitate daily activities and provide efficiencies to operational tasks. The facility will be located at Overlook Park.

Budget:	Electric Distribution	\$ 50,000
	Gas Distribution	\$ 50,000
	Water Distribution	\$ 50,000
	Water Production	\$ 50,000
	<b>Total</b>	<b>\$200,000</b>

Schedule: Spring 2021

---



# GAS DISTRIBUTION

## FY21: Border Stations Metering / Over-pressure Protection / SCADA

---

Project Scope: Improvements to two border stations in Los Alamos and one in White Rock will be made. The border stations are the locations where New Mexico Gas Company delivers gas to the County. These improvements will provide over pressure protection, metering and SCADA functions that will allow DPU to monitor and trend the flows and pressures at these critical points in the gas distribution system.

Budget: \$300,000

Schedule: Spring 2021

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# WATER DISTRIBUTION

## FY21: Barranca Mesa PRV Replacement

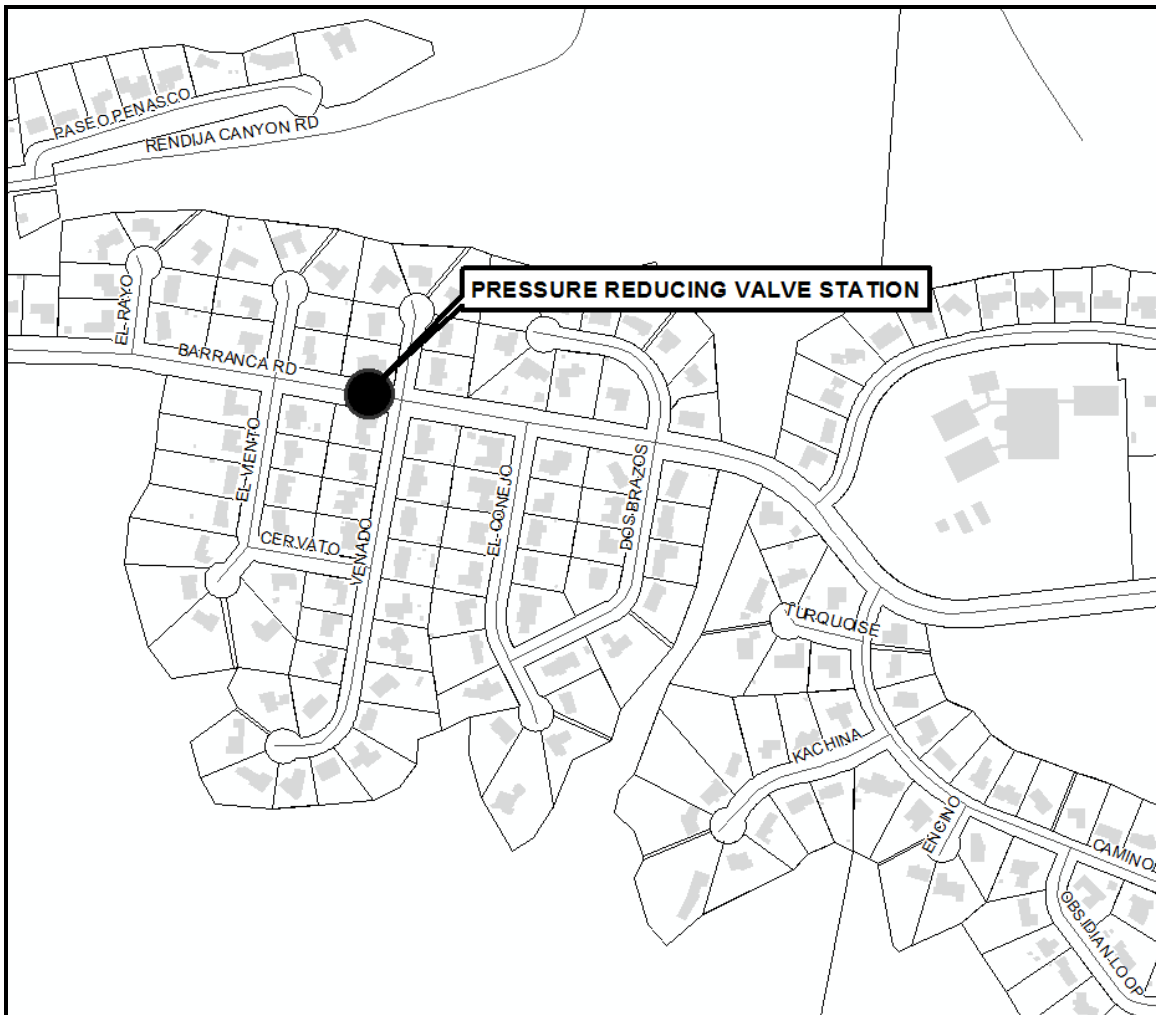
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**Project Scope:** In preparation for painting Barranca Mesa Tank #2 in FY2022, a new pressure reducing valve station will be installed to serve the Barranca Mesa Tank #2 service area while the tank is taken offline to paint.

**Budget:** \$100,000

**Schedule:** Spring 2021

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# WATER PRODUCTION

## FY21: Risk Assessment / Emergency Response Plan

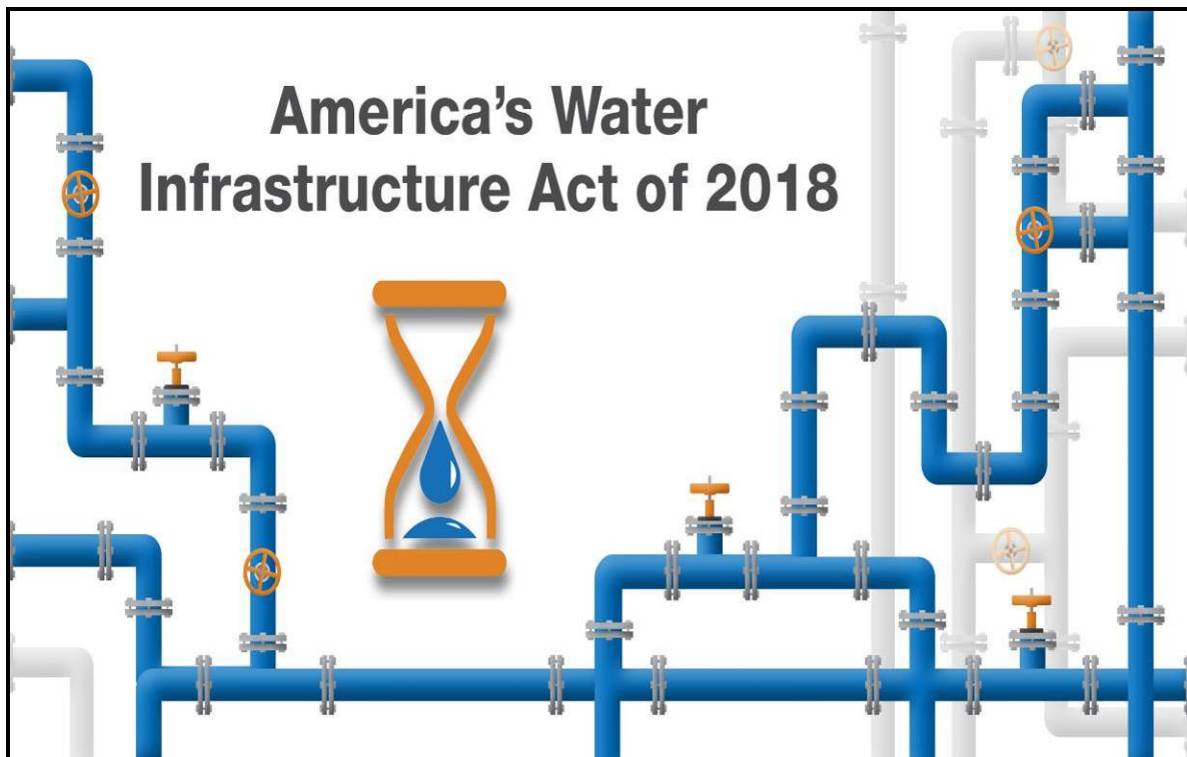
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Project Scope: The America's Water Infrastructure Act of 2018 requires utilities serving more than 3,000 people to prepare a Risk and Resilience Assessment and prepare an Emergency response Plan. The Risk and Resilience Assessment is required to be complete by June 30, 2021. The Emergency Response Plan must be completed by December 31, 2021. Utilities must certify to the Environmental Protection Agency completion of each.

Budget: \$ 120,000

Schedule: Complete by June 30, 2021

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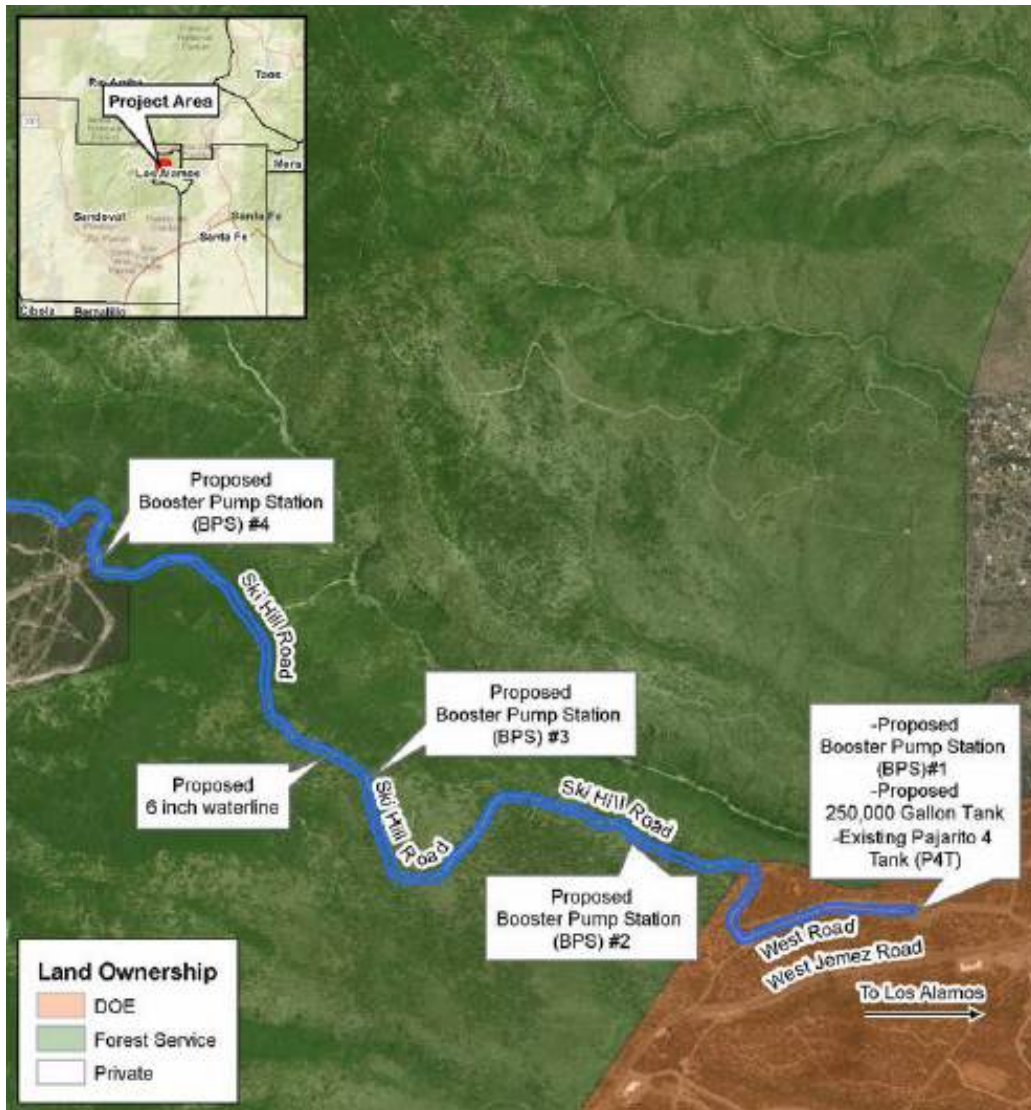
# WATER PRODUCTION

## FY21: Camp May Waterline

Project Scope: The project will convey water from the existing potable water system in Los Alamos to the ski lodge, Camp May campground and provide a reliable water supply for regional fire protection. Four booster stations and 23,000 feet of waterline will be constructed along Camp May Road. The design has been completed with funding from a capital outlay grant and environmental documents are being finalized for submission to the U.S. Forest Service.

Budget:       \$ 2,000,000 Los Alamos County (No DPU Funds)  
              \$ 2,000,000 Ski Hill Operator

Schedule:    Construction Pending Environmental Clearance



# WATER PRODUCTION

## FY21: Otowi Well No. 2 Well House & Equipment Otowi Well #4 Motor Control Replacement

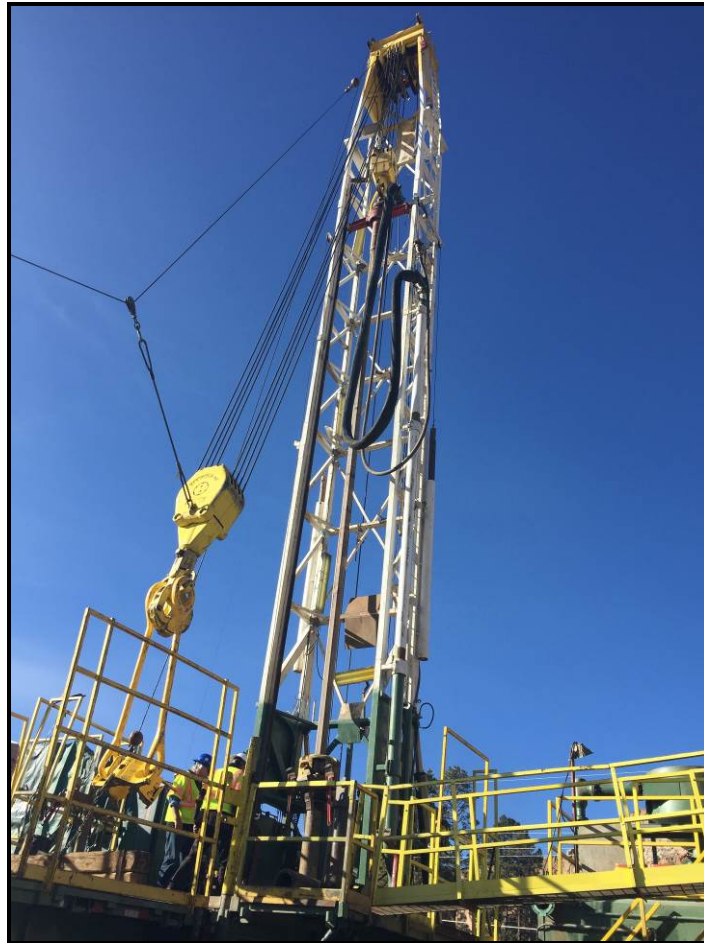
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Project Scope: Otowi Well #2 was drilled in 2018/2019. An engineer has been contracted to design the well house, pumps and associated equipment. Otowi Well #4 which is located in the same vicinity has a motor control center which needs replacement. The design contract also includes the design of the new motor control center for this well. The funding in FY 2021 is for the construction of both projects.

Budget:	Otowi Well #4 MCC	\$ 400,000
	<u>Otowi Well #2 Well House &amp; Equipment</u>	<u>\$ 1,500,000</u>
	<b>Total</b>	<b>\$ 1,900,000</b>

Schedule: Bid for construction Fall 2020  
Construction complete Summer 2021

---



# WATER PRODUCTION

## FY21: Tank Piping Upgrades

---

Project Scope: Miscellaneous valves throughout the water production system require replacement after decades of being in service. The valves will be replaced by water production staff and supported by contractors as needed depending on the complexity of the work. These improvements will add to the reliability of the system.

Budget: \$300,000

Schedule: Throughout Year

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# WATER PRODUCTION

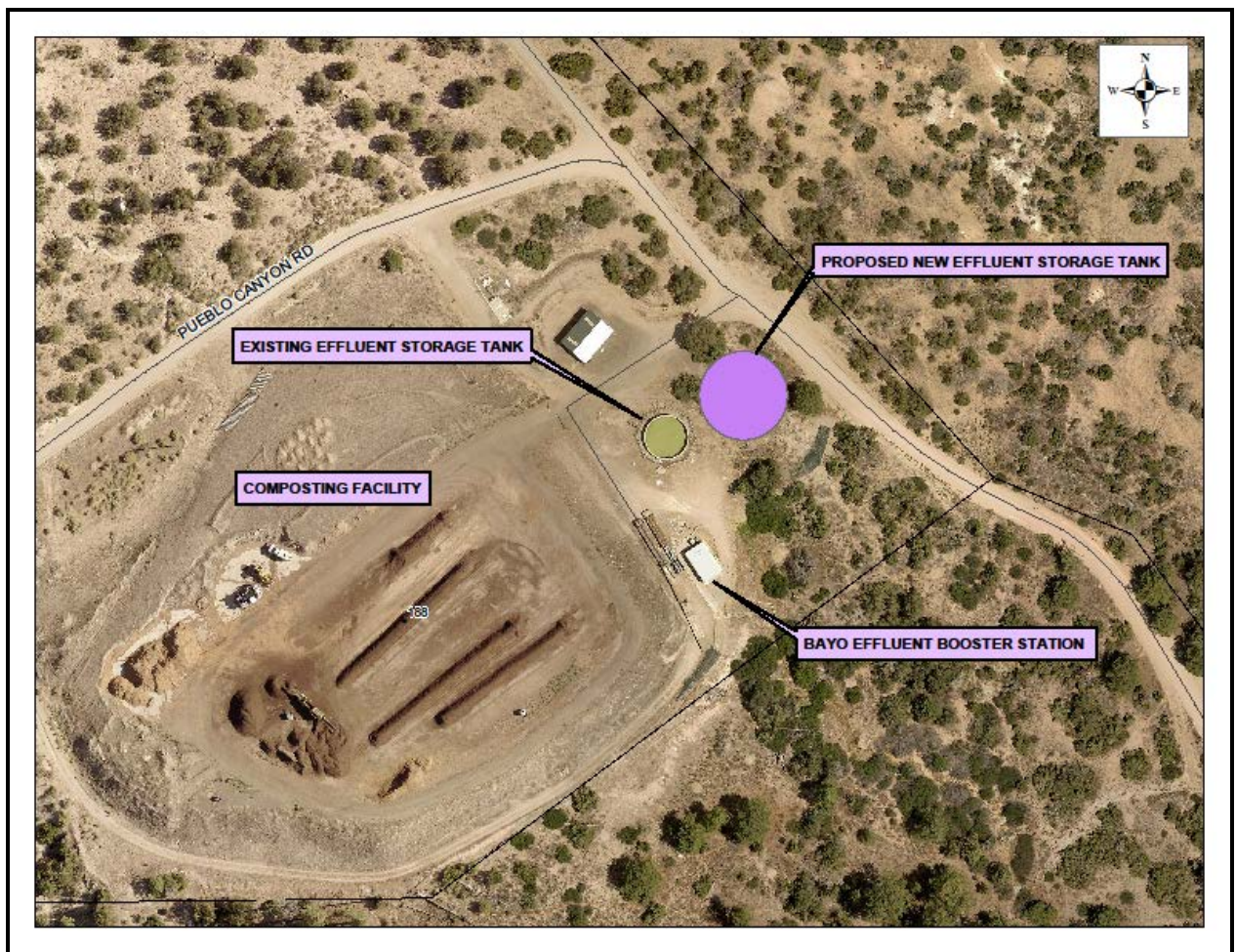
## FY21: Non-Potable New Tank at Bayo Booster

---

**Project Scope:** Install a new 1 million-gallon effluent storage tank at the bayo booster station adjacent to the composting operation. The Los Alamos effluent system is limited to the amount of effluent water that can be used in the community due to limited storage. The new tank will allow effluent water to be captured during peak times that is normally discharge to the environment, making it available to pump to the Golf Course, North Mesa Ball Fields and other locations. The Water Trust Board has awarded the County \$900,000 for the project.

**Budget:** \$1,080,000 (\$360,000 Loan / \$540,000 Grant / \$180,000 Match)  
**Schedule:** Spring/Summer 2021

---





# WATER PRODUCTION

## FY21: L.A. Reservoir Road Stabilization Project

---

**Project Scope:** The DPU applied for a FEMA mitigation grant to stabilize the road to the Los Alamos Reservoir to protect the road and utilities from damage from flooding. Phase I of the grant has been completed which is the design and environmental documents. Environmental approvals have been secured and we are awaiting funds to be authorized for Phase II for construction of the project.

**Budget:**

County	\$ 275,866
DPU	\$ 275,866
<u>FEMA (75%)</u>	<u>\$ 1,655,194</u>
<b>Total</b>	<b>\$ 2,206,926</b>

**Schedule:** Construction is Pending FEMA Authorization of Grant Funds

---



# WASTEWATER TREATMENT

## FY21: White Rock Wastewater Treatment Plant

---

Project Scope: Design is ongoing for the new White Rock wastewater treatment plant. The project will be funded by a Clean Water State Revolving Loan administered by the New Mexico Environment Department. The value engineering and preliminary design report have been completed and the detailed engineering design is in progress. The funds in this budget are for construction.

Budget: \$ 14,800,856

Schedule: Bid Construction October 2020 / In Service June 2022.

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# ELECTRIC PRODUCTION

## FY22: EI Vado Controls Upgrade

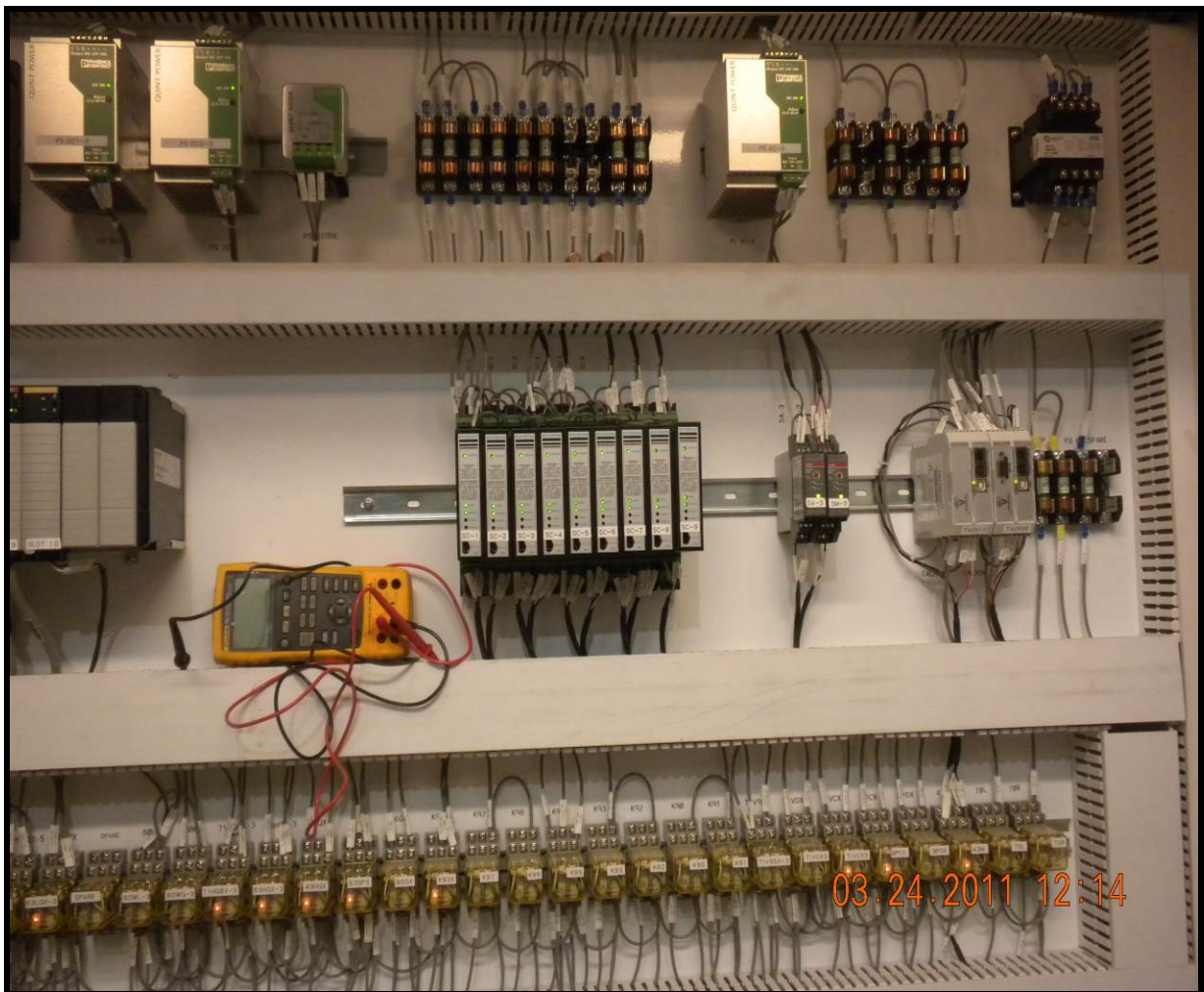
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Project Scope: The controls at the EI Vado hydroelectric plant were last upgraded in 2006. Industry practice is to upgrade the control system every 10-15 years. The upgrade is needed to replace outdated hardware, update software and programming which is no longer supported and to integrate new functions associated with recent improvements to the plant. The controls upgrade will ensure safe and reliable operation of the plant.

Budget: \$440,000

Schedule: Fall/Winter 2021-2022

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# ELECTRIC PRODUCTION

## FY22: El Vado Ultrasonic Flow Meter

---

Project Scope: Currently the only flow measurement for the hydroelectric plant and dam releases is from a USGS gauging station located a mile downstream of the dam. The USGS measurement is not very accurate and readings are delayed since the river must stabilize with each flow change. The new ultrasonic meter will be located on the plant penstock and will provide accurate and immediate measurement of flows.

Budget: \$ 90,000

Schedule: Fall/Winter 2021-2022

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# ELECTRIC PRODUCTION

## FY22: Fiber Optic Line to El Vado

---

**Project Scope:** Currently the El Vado hydroelectric plant communicates from the plant to the receiving substation through a microwave system which encompasses three radio sites and five repeaters. One radio & repeater is located in a remote location which is not accessible in the winter. The microwave radio system is antiquated and in need of replacement. This project will eliminate the microwave radio system and replace it with a direct fiber optic link between the plant and substation.

**Budget:** \$ 350,000

**Schedule:** Fall / Winter 2021-2022

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# ELECTRIC PRODUCTION

## FY22: Abiquiu Transformer Replacement

---

**Project Scope:** The transformer at the Abiquiu Hydroelectric Plant is in need of replacement. The existing transformer is the original installed in 1988 and is in need of some repairs. A spare transformer was purchased with a grant in 2010 and has been stored onsite since. This project will install the new transformer and salvage the old transformer.

**Budget:** \$100,000

**Schedule:** Fall/Winter 2021- 2022

---



# ELECTRIC DISTRIBUTION

## FY22: 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.

- 3. White Rock service area \$150,000.
- 4. Los Alamos service area \$150,000.

Budget: \$ 300,000  
Schedule: Year round design and construction





# ELECTRIC DISTRIBUTION

## FY22: 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.

- 3. Los Alamos town site area after three failure replacements \$200,000.
- 4. White Rock area after three failure replacements \$200,000.

Budget: \$ 400,000  
Schedule: Year round design and construction



# GAS DISTRIBUTION

## FY22: White Rock Key Valve Project Phase I

---

**Project Scope:** The White Rock gas distribution system is comprised of primarily of steel pipelines. The distribution system has very few valves which limit the ability of isolating segments without disrupting service to many customers. New gas valves will be installed in strategic locations to minimize outages and provide operational flexibility. Welding steel gas lines is a specialty craft which must be performed by outside contractors.

**Budget:** \$281,000  
**Schedule:** Through-out the year

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# GAS DISTRIBUTION / WATER DISTRIBUTION

## FY22: Alamo & Capulin Gas & Water Replacement

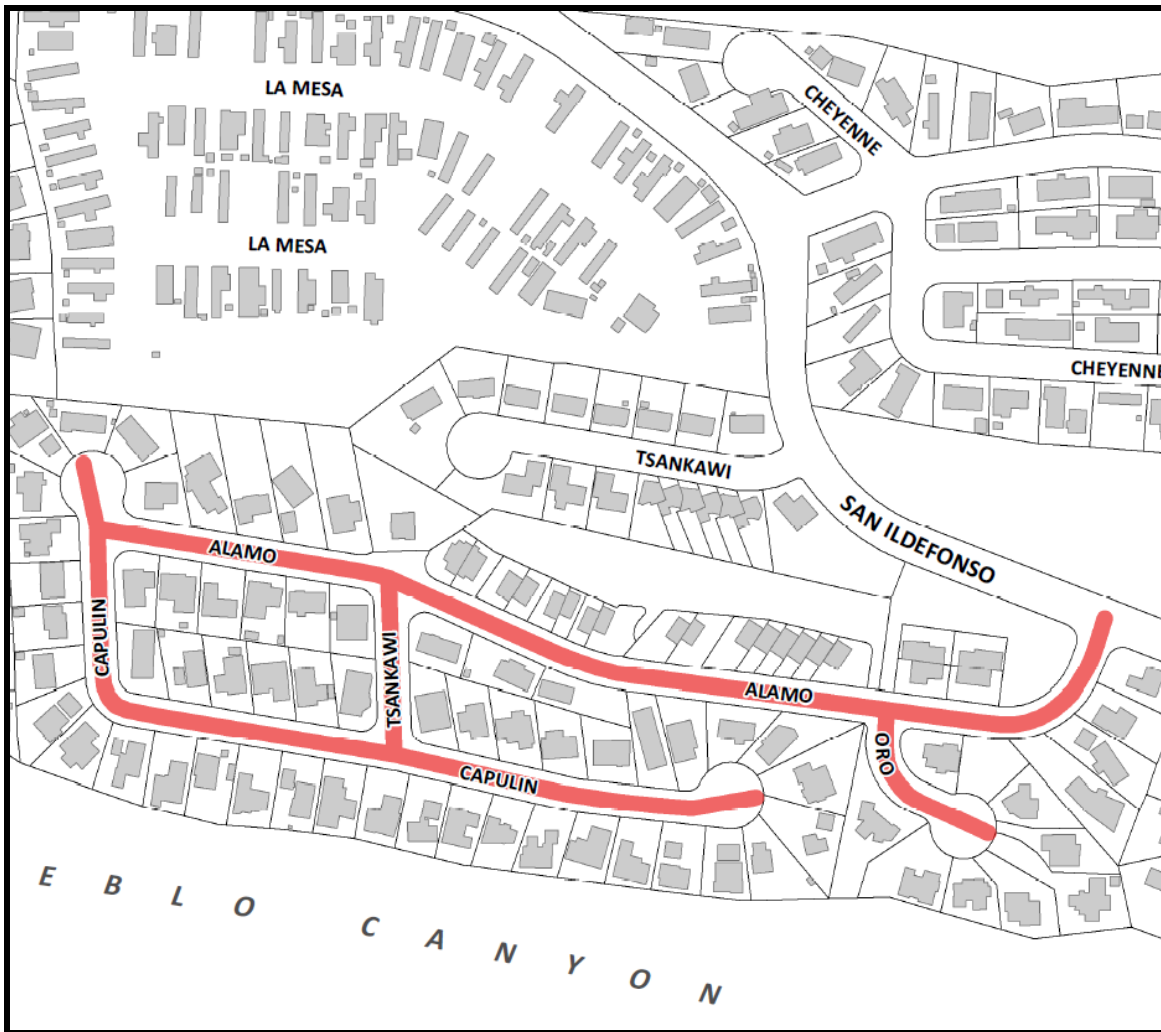
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Project Scope: The Public Works Department will be repaving the roads in the Alamo & Capulin neighborhoods on North Mesa. The water and gas distribution systems are in need of replacement and will be incorporated into the road project.

Budget:        Gas            \$535,000  
                  Water          \$732,000

Schedule:     Summer 2021

---



# WATER PRODUCTION

## FY22: 2<sup>nd</sup> Group 12 Non-Potable Water Tank

---

**Project Scope:** The non-potable water system serving Los Alamos is limited by the amount of storage in the system. Currently a single 750,000 gallon tank serves the golf course and North Mesa ballparks. Additional storage is needed to maximize the available effluent water in Los Alamos to expand service to other areas in the community. Funding for this second 750,000 gallon tank will be applied for from the Water Trust Board in the 2021 funding cycle.

**Budget:** \$ 900,000

**Schedule:** Spring/Summer 2022

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# WATER PRODUCTION

## FY22: Paint Barranca Mesa Water Tank

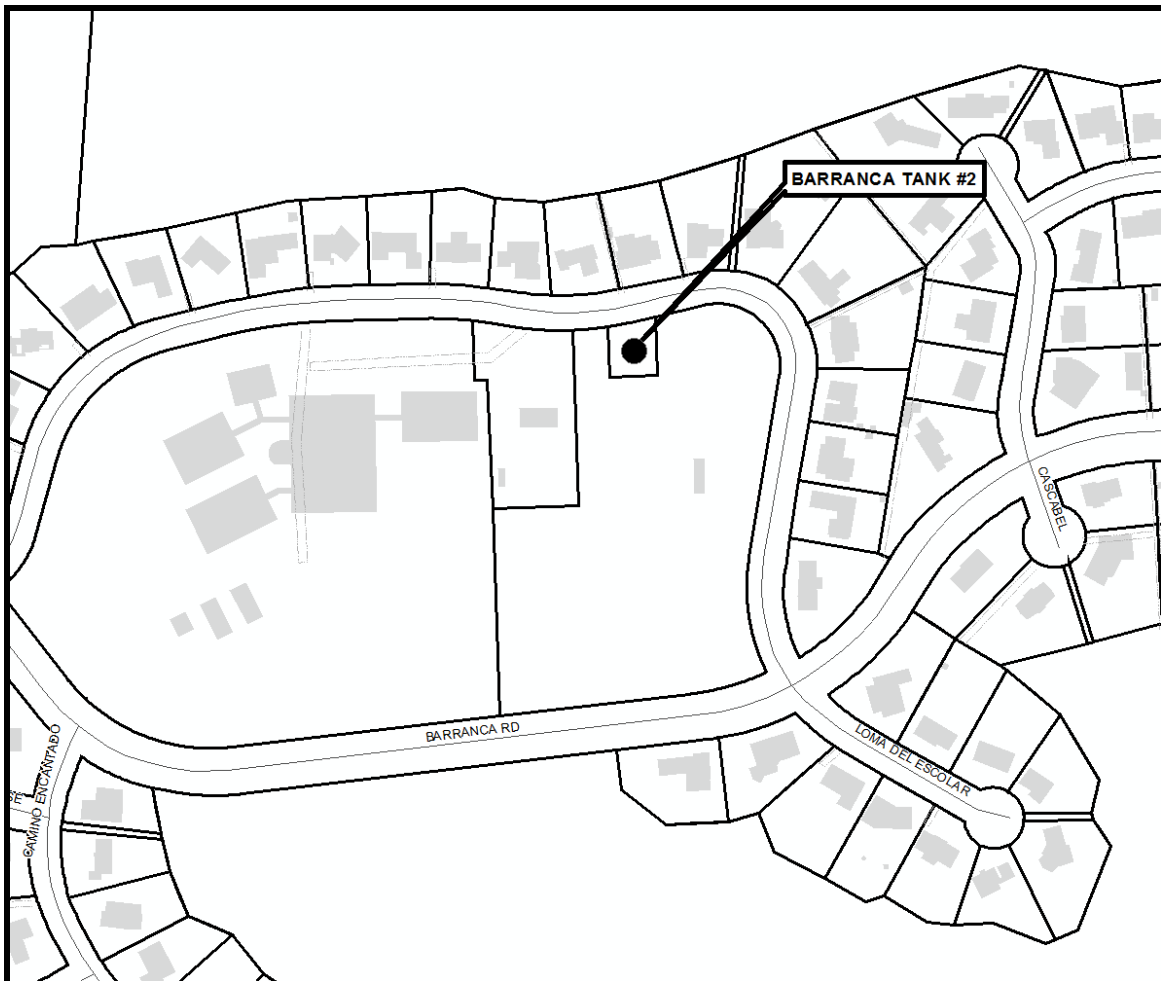
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**Project Scope:** The Barranca Mesa Tank #2 is an elevated steel water tank located adjacent to Barranca elementary school. The tank coating has deteriorated through the years and the tank is in need of repainting. The tank interior and exterior will be re-painted. The new paint will protect the tank for the next thirty years.

**Budget:** \$675,000

**Schedule:** Spring/Summer 2022

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# WASTEWATER TREATMENT

## FY22: Bayo Lift Station Elimination Pipeline

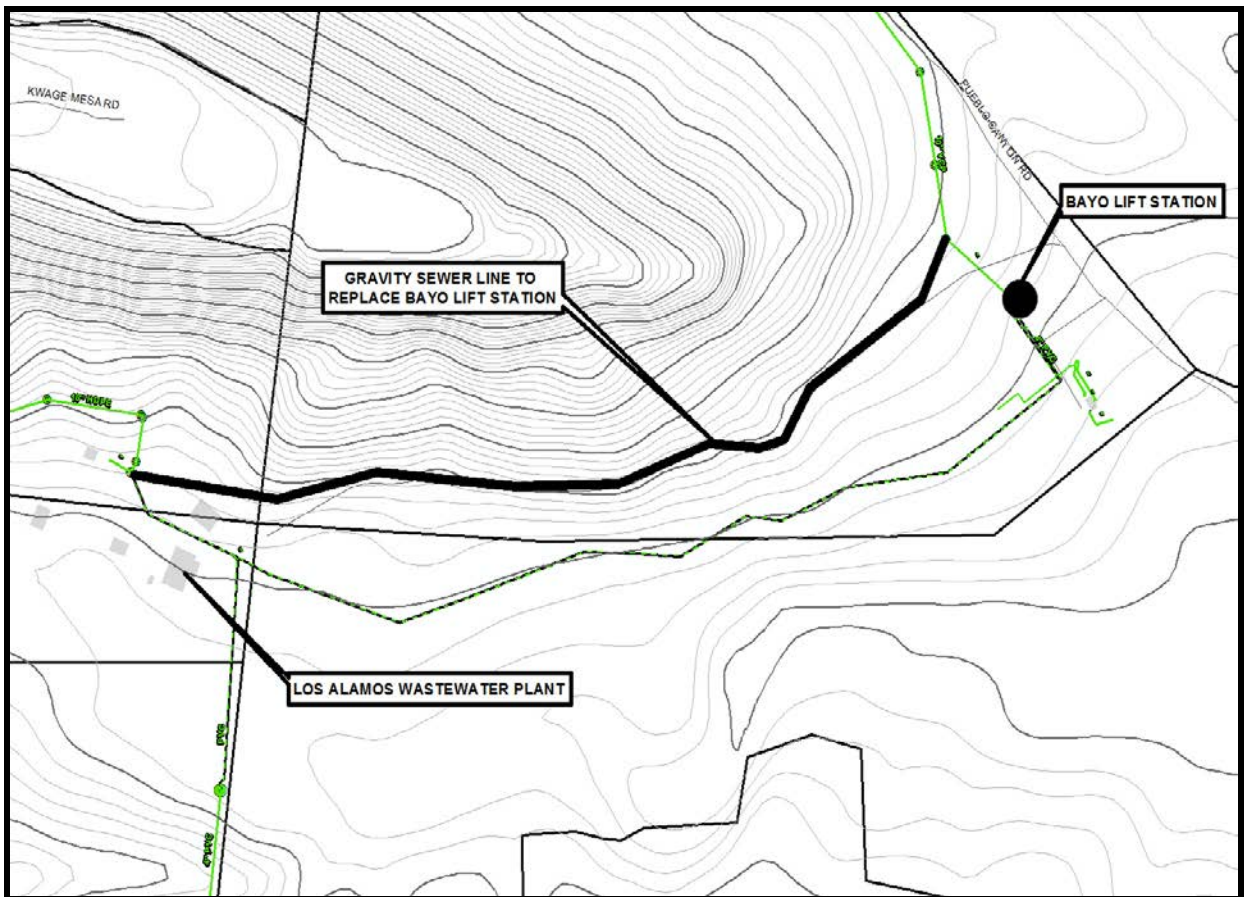
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**Project Scope:** The Bayo Lift Station pumps sewage from all of Barranca Mesa to the Los Alamos Wastewater Treatment Plant. This represents approximately 20% of the sewage treated at the Los Alamos Wastewater Treatment Plant. The lift station is due for some major upgrades and rather than reinvest in the lift station, funds will be used to build a gravity sewer line to replace the lift station and eliminate the cost and risk associated with pumping the sewage.

**Budget:** \$550,000

**Schedule:** Summer/Fall 2021

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# Department of Public Utilities

## 10-Year Profit Transfer Budget Options Cash Analysis

LOS ALAMOS   S  
where discoveries are made



Los Alamos County Department of Public Utilities  
 Fiscal Years 2021-2030  
 10-Year Profit Transfer Budget Options

**FY21 (1 July 2020 - 30 June 2021) Budget**

<b>WATER PRODUCTION</b>	<b>450,000</b>
Reroute Pajarito Road Water Transmission Line	450,000

**FY22 (1 July 2021 - 30 June 2022) Budget**

<b>WATER PRODUCTION</b>	<b>2,000,000</b>
NM SR 4 Pipeline R & R	2,000,000

**FY23 (1 July 2022 - 30 June 2023) Budget**

<b>WATER DISTRIBUTION</b>	<b>450,000</b>
North Mesa Distribution Upgrades - Phase 1	450,000

**FY24 (1 July 2023 - 30 June 2024) Budget**

<b>WATER DISTRIBUTION</b>	<b>465,000</b>
North Mesa Distribution Upgrades - Phase 2	465,000

**WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL 900,000**

<b>SEWER COLLECTION</b>	<b>900,000</b>
Laguna Sewer Canyon Drop Replacement	900,000

<b>WASTEWATER TREATMENT</b>	<b>0</b>
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**FY25 (1 July 2024 - 30 June 2025) Budget**

<b>WATER DISTRIBUTION</b>	<b>500,000</b>
Aspen School Area Pipeline Phase 1	500,000

**WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL 174,000**

<b>SEWER COLLECTION</b>	<b>174,000</b>
Aspen School Area Sewer line R&R - Phase 1	174,000

<b>WASTEWATER TREATMENT</b>	<b>0</b>
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Los Alamos County Department of Public Utilities  
 Fiscal Years 2021-2030  
 10-Year Profit Transfer Budget Options

**FY26 (1 July 2025 - 30 June 2026) Budget**

**WATER DISTRIBUTION 515,000**

Aspen School Area Pipeline Phase 2 515,000

**WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL 179,000**

**SEWER COLLECTION 179,000**

Aspen School Area Sewer line R&R - Phase 2 179,000

**WASTEWATER TREATMENT 0**

**FY27 (1 July 2026 - 30 June 2027) Budget**

**WATER DISTRIBUTION 535,000**

Aspen School Area Pipeline - Phase 3 535,000

**WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL 185,000**

**SEWER COLLECTION 185,000**

Aspen School Area Sewer line R&R Phase 3 185,000

**WASTEWATER TREATMENT 0**

**FY28 (1 July 2027 - 30 June 2028) Budget**

**WATER DISTRIBUTION 550,000**

Aspen School Area Pipeline - Phase 4 550,000

**WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL 185,000**

**SEWER COLLECTION 185,000**

Aspen School Area R&R - Phase 4 185,000

**WASTEWATER TREATMENT 0**

Los Alamos County Department of Public Utilities  
 Fiscal Years 2021-2030  
 10-Year Profit Transfer Budget Options

<b>FY29 (1 July 2028 - 30 June 2029)</b>	<b>Budget</b>
<b>WATER DISTRIBUTION</b>	<b>615,000</b>
Fairway 47th to Western Area Pipeline	615,000
<b>WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL</b>	<b>110,000</b>
<b>SEWER COLLECTION</b>	<b>110,000</b>
Fairway 47th to Western Area	110,000
<b>WASTEWATER TREATMENT</b>	<b>0</b>
<b>FY30 (1 July 2029 - 30 June 2030)</b>	<b>Budget</b>
<b>WATER DISTRIBUTION</b>	<b>1,110,000</b>
Denver Steel Area East Portion Pipeline R&R	1,110,000
<b>WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL</b>	<b>115,000</b>
<b>SEWER COLLECTION</b>	<b>115,000</b>
Denver Steel Area East Portion	115,000
<b>WASTEWATER TREATMENT</b>	<b>0</b>
<b>FY31 (1 July 2030 - 30 June 2031)</b>	<b>Budget</b>
<b>WATER DISTRIBUTION</b>	<b>675,000</b>
Denver Steel Area West Portion Pipeline R&R	675,000
<b>WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL</b>	<b>120,000</b>
<b>SEWER COLLECTION</b>	<b>120,000</b>
Denver Steel Area West Portion	120,000
<b>WASTEWATER TREATMENT</b>	<b>0</b>

# 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
AAP	-	Affirmative Action Plan
AED	-	Automated External Defibrillator
APAG	-	American Public Gas Association
APPA	-	American Public Power Association
ASD	-	Administrative Service Department
ASST	-	Assistant
AWWA	-	American Water Works Association
BLDG	-	Building
BOA	-	Board of Adjustment
BOTL	-	Busing on the Outlook
BUD	-	Budget
CAFR	-	Comprehensive Annual Financial Report
CALEA	-	Commission on Accreditation for Law Enforcement
CAMA	-	Computer Assisted Mass Appraisal
CMO	-	County Managers Office
CDC	-	Community Development Committee
CDD	-	Community Development Department
CFAI	-	Commission of Fire Accreditation International
CHGS	-	Charges
CIP	-	Capital Improvement Program
COVID19	-	Coronavirus Disease 2019
CPR	-	Cardiopulmonary Resuscitation
C&PR	-	Communications & Public Relations
CSD	-	Community Services Department
CSF	-	Central Server Facility
CYFD	-	Children, Youth, and Families Department
DFA	-	Department of Finance and Administration
DIY	-	Do It Yourself
DOE	-	Department of Energy
DOH	-	Department of Health
DOT	-	Department of Transportation
DPU	-	Department of Public Utilities
DWI	-	Driving While Intoxicated
EAA	-	Experimental Aircraft Association
EMS	-	Emergency Medical Services
ENG	-	Engineer
EPA	-	Environmental Protection Agency
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
GARP	-	Generally Accepted Recordkeeping Principles
GF	-	General Fund

## ACRONYMS AND ABBREVIATIONS

GFOA	-	Government Finance Officers Association
GIS	-	Geographical Information System
GPCD	-	Gallons per capita daily
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
IAAO	-	International Association of Assessing Officers
ICC	-	International Code Council
ICIP	-	Infrastructure and Capital Improvement Program
ICN	-	Integrated County Network
IDC	-	Interdepartmental Charge
IDRC	-	Interdepartmental Review Committee
IM	-	Information Management
IMBA	-	International Mountain Biking Association
IPRA	-	Inspection of Public Records Act
IRS	-	Internal Revenue Service
JEC	-	Judicial Education Center
JJAB	-	Juvenile Justice Advisory Board
LA	-	Los Alamos
LAC	-	Los Alamos County
LACHC	-	Los Alamos Community Health Council
LAFD	-	Los Alamos Fire Department
LAHP	-	Los Alamos Housing Partnership
LANL	-	Los Alamos National Laboratory
LAPD	-	Los Alamos Police Department
LAPS	-	Los Alamos Public Schools
LARSO	-	Los Alamos Retired and Seniors Organization
LASS	-	Los Alamos Substation
LATC	-	Los Alamos Teen Center
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
MPL	-	Mesa Public Library
MPNHP	-	Manhattan Project National Historical Park
NCRTD	-	North Central Regional Transit District
NMDHSEM-	-	New Mexico Department of Homeland Security & Emergency Management
NMDOT	-	New Mexico Department of Transportation
NMED	-	New Mexico Environmental Department
O&M	-	Operations & Maintenance
O/H	-	Overhead
P&Z	-	Planning and Zoning Commission



## ACRONYMS AND ABBREVIATIONS

P-CARD	-	Procurement Card
PAFR	-	Popular Annual Financial Report
PCI	-	Pavement Condition Index
PCS	-	Pajarito Cliffs Site
PHMSA	-	Pipeline and Hazardous Material Safety Admin
PILT	-	Payments in Lieu of Tax
PIO	-	Public Information Officer
PPA	-	Performance Planning and Appraisal
PPE	-	Personal Protective Equipment
PSA	-	Public Service Aide
PTC	-	Property Tax Code
PTP	-	Progress Through Partnering
PRC	-	Public Regulation Commission
PRIDE	-	Parents Resource Institute for Drug Education
PRV	-	Pressure Regulating Valve
PTVF	-	Property Tax Valuation Fund
PW	-	Public Works
REDI	-	Regional Economic Development Initiative
RFP	-	Request for Proposal
RIM	-	Records Information Management
RRFB	-	Rectangular Rapid Flashing Beacon
SAIDI	-	System Average Interruption Duration Index
SCADA	-	System Control And Data Acquisition
SPEC	-	Specialist
SR	-	Senior
SRP	-	Summer Reading Program
SUPT	-	Superintendent
SVCS	-	Services
TECH	-	Technician
TEMP	-	Temporary
UAV	-	Unmanned Aerial Vehicles
UNM	-	University of New Mexico
USDOI	-	United States Department of the Interior
USFAA	-	United States Federal Aviation Administration
VRA	-	Voter Registration Agent
WAC	-	Woman Army Core
WCA	-	Worker's Compensation 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
YTD	-	Year To Date

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