

INCORPORATED COUNTY OF LOS ALAMOS, NEW MEXICO
BIENNIAL BUDGET

LOS ALAMOS

2021–2022
FY 2021–Adopted
FY 2022–ADOPTED



LOS ALAMOS

INCORPORATED COUNTY OF
LOS ALAMOS, NEW MEXICO

BIENNIAL BUDGET

FY2021 – ADOPTED
FY2022 – ADOPTED

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where discoveries are made

Los Alamos County, New Mexico County Council



Randall Ryti
Council Chair

James Robinson
Council Vice-Chair



Denise Derkacs
Councilor

David Izraelevitz
Councilor



David Reagor
Councilor

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Councilor



Sean Williams
Councilor



Los Alamos County, New Mexico Biennial Budget

Adopted for fiscal year ending June 30, 2022

Adopted for fiscal year ending June 30, 2021

Harry Burgess

County Manager

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Deputy County Manager

Administrative Services Department – Finance Division Accounting & Budget

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Jubran**

Budget & Performance
Manager

Yvette Atencio

Senior Budget Analyst



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Los Alamos County

New Mexico

For the Fiscal Year Beginning

July 1, 2019

Christopher P. Morill

Executive Director

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

TABLE OF CONTENTS

INTRODUCTION

This section will give the reader a brief overview of the budget process. The budget message from the County Manager 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.

Introduction Table of Contents.....	i
Budget Message.....	ii
Readers' Guide.....	1
General Budget Information.....	3
Budget Calendar.....	7
Budget Hearing Ad.....	8
County Organization Chart	9
General County Information	10

STRATEGIC PLANNING

This section provides an overview of the County Council's Strategic Goals and Objectives which resulted from their planning session with Senior Management.

Strategic Planning Table of Contents.....	13
Strategic Leadership Plan	14
Management Action Plans.....	20

BUDGET SUMMARY

This section provides a summary of the budget, a schedule of significant changes in both dollars and personnel, and the Long Range Financial Projection. A narrative along with graphs and pie charts compare the revenue and expenditures.

Budget Summary Table of Contents.....	37
Combined Budget Statement.....	38
County-Wide Budget Revenue and Expenditure Statement.....	40
County-Wide Combined Budget by Expense Category	41
Summary of Significant Changes.....	42
Summary of Significant Changes – Staffing Changes.....	45
Revenue and Expenditure Comparisons.....	46
Long Range Financial Projection.....	56
County Manager's Performance Dashboard.....	59

FUND STATEMENTS

A brief table of contents is provided at the beginning of this section to detail the funds and their cross reference to the Department Summaries. Fund revenue and expenditures are detailed here.

Fund / Department Structure.....	61
General Fund Budget Summary.....	62
Special Revenue Funds Combining Fund Statement.....	64
Special Revenue - State Shared Revenues.....	66
Special Revenue – Lodger's Tax.....	67
Special Revenue – State Grants.....	68
Special Revenue – Health Care Assistance	69
Special Revenue – Economic Development	70

TABLE OF CONTENTS

Special Revenue – Other Special Revenue.....	71
Special Revenue – Emergency Declarations.....	72
Debt Service Fund	73
Capital Projects Funds Combining Fund Statement.....	74
Capital Improvement Projects Fund.....	76
Capital Projects Permanent Fund.....	78
Internal Service Funds Combining Fund Statement.....	79
Internal Service - Fleet.....	80
Internal Service – Risk Management.....	81
Other Enterprise Funds Combining Fund Statement.....	83
Enterprise – Environmental Services.....	84
Enterprise – Transit.....	85
Enterprise – Fire (LANL Contract).....	86
Enterprise – Airport.....	87
Enterprise - Joint Utilities.....	88

DEPARTMENT SUMMARIES and PERFORMANCE MEASURES

Once again, a brief table of contents is provided at the beginning of this section to cross reference department information back to fund summaries. This section details all department descriptions, missions, goals, and expenditures by programs and line items. FTE numbers for each department and division are also illustrated here. Performance measure programs and FY2020 output estimates are provided within each department section.

Department / Fund Structure.....	123
Navigating Los Alamos County Performance Measures	124
Citizens Survey Community Livability Report 2020	125
County Council.....	126
Municipal Court.....	128
County Manager.....	133
County Assessor.....	145
County Attorney.....	151
County Clerk.....	153
Probate Court.....	161
County Sheriff.....	164
Administrative Services.....	165
Community Development.....	180
Community Services.....	197
Fire.....	223
Police.....	230
Public Works.....	238
Utilities.....	275
Non Departmental	301

TABLE OF CONTENTS

CAPITAL IMPROVEMENTS

This section details the County's Capital Improvement Program, definitions, and details of each project.

Fund Structure Used to Account for Capital Projects	303
Relationship between the CIP and the Operating Budgets	303
Assumptions Applied to Calculate the Operating Expense Impacts.....	304
Capital Improvements FY2022 Adopted Budget.....	305
Road Reconstruction (Transportation) Projects	306
Information Technology Capital Projects.....	307
Parks Small Capital Projects	307

OTHER INFORMATION

Financial Policies.....	309
Schedule of Full-Time Equivalent (FTE) Positions.....	322
Schedule of Appropriations for Salary Adjustments.....	338
Schedule of Interfund Transfers.....	339
Equipment Replacement Schedules.....	340
Schedule of Recurring Grants	341
Debt Summary.....	342
General Fund Revenue Detail.....	348
Statistics.....	351
Department of Public Utilities Budget Package	357
DPU Ten Year Profit Transfer Forecast	412
Glossary.....	419
Acronyms and Abbreviations	427
Index	430

INTRODUCTION – TABLE OF CONTENTS

INTRODUCTION

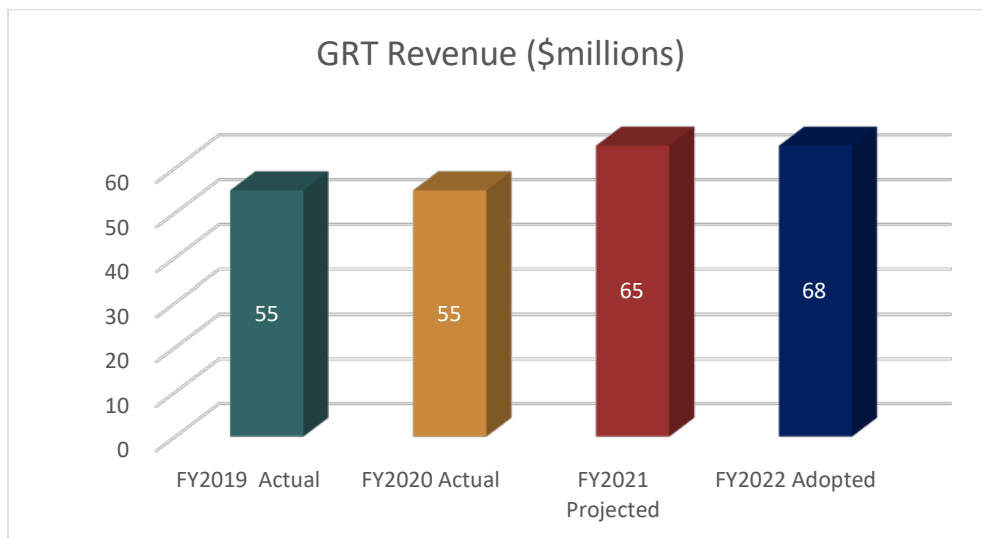
Budget Message.....	ii
Reader’s Guide.....	1
General Budget Information.....	3
Budget Calendar.....	7
Budget Hearing Ad.....	8
County-wide Organization Chart.....	9
General County Information.....	10

County Councilors and Citizens of Los Alamos –

I am pleased to present to you the Adopted Fiscal Year (FY) 2022 Budget. This is the second year of the FY2021-2022 biennial budget cycle.

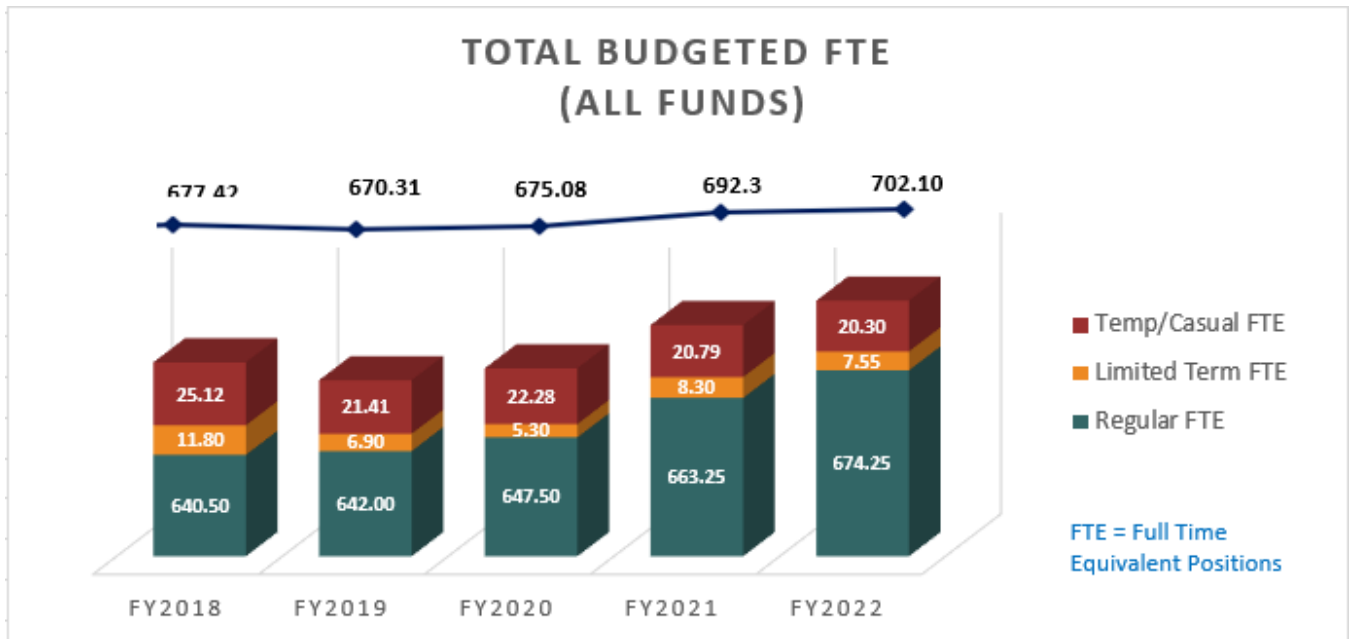
The proposed budget was developed during the COVID-19 (coronavirus) outbreak. Like other communities around the nation, Los Alamos County had to quickly adapt to a rapidly changing situation when the coronavirus began moving into New Mexico in March 2020. From the onset of the virus, the County's Emergency Management team went to work and began immediately coordinating and brainstorming with Department Directors and front-line employees to find ways to address the situation locally before it reached a critical point. County staff met weekly in the early days of the pandemic to identify stop-gap measures for short-term functionality, exploring creative ways and identifying options that would keep employees and community members safe, while maintaining adequate work force numbers with reserves that might be needed as the pandemic worsened. Working together with community counterparts, by the time the virus was rapidly sweeping across the country, the County's team had already developed a longer-term resiliency plan to keep essential services up and running safely and effectively, successfully procured emergency medical supplies, and drawn up plans to quickly begin modifying building ingress/egress and customer contact-less solutions. Through it all, employees remained upbeat and highly responsive, continuing to adapt as needed or suggest ideas that might keep services operational with little or no disruption. This success is a testimony to the County's commitment to provide excellent customer service – a benefit that citizens have come to know and expect in Los Alamos.

A driving force in developing our budget each year is the estimation of County revenues. Gross Receipts Tax (GRT) account for 74% and Property Taxes account for 10% 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 2020. Our guidance for budget development was the utilization of the projected FY22 budget illustrated during the prior year's process, which planned for a 3% increase in salaries for non-collective bargaining employees and a 5% increase in medical premiums. Guidance for non-labor expenditures was similarly for a projected 3% increase from the prior year. Based on the current projected revenues and Council's guidance to maintain a 20% reserve, there could be an opportunity again this year 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 Adopted budget has 674.25 regular, 7.55 limited term and 20.30 temp/casual positions for a total of 702.10 budgeted FTE in all funds. During FY2021, Council approved the addition of four FTE positions in various departments. An Associate Attorney, a Payroll Coordinator in the Finance Department, a Broadband Manager in the Administrative Services Department and an Intergovernmental Affairs Specialist in the County Manager's Office. Additionally, a Victims Advocate position was moved from 0.75 FTE to 1.00 FTE in the Police Department and a Casual Deputy Clerk was moved from 0.49 FTE to 1.00 FTE in the County Clerk's office.



FY2020 and FY2021 Highlights and Accomplishments

Without a doubt, 2020 was a challenging year for our community. Like so many other local governments, in mid-March the County shifted gears with the onset of the COVID-19 pandemic to change the way we deliver services, updating online work processing and contact-less ways of interacting, and modifying work schedules for some employees to work remotely when

possible. By adapting and responding quickly, the County was able to keep projects on task and within budget.

- First, it's exciting to see new housing projects under construction. New housing opportunities are visible along DP Road, known as Canyon Walk Apartments, and in White Rock, Mirador Subdivision is wrapping up the first phase of single-family homes and will move forward with its mixed-use project in 2021 on the same property. Both projects will bring more options and housing availability to Los Alamos County in the near future.
- The Hill apartments and a new senior-focused housing development should be under construction soon, while homes in North Community on the former Black Hole property are also under construction.
- The County and School Board also moved ahead in December 2020 with a Memorandum of Agreement to work together to consider a new housing project on School-owned property near the Middle School. The County has funding through a State grant to fund the infrastructure design, and the project's focus was the topic of several public workshops this past year.
- A local developer completed construction to convert 8 offices into apartments by adding an additional floor to an existing office building at the corner of Oppenheimer and Trinity.
- The Hill Apartments developer is wrapping up final construction plans to build 144 apartments on this canyon-edge property formerly known as DOE Parcel A-12 and A-13, south of Trinity Drive near Los Alamos Medical Center. Road improvements will be made to Trinity Drive in 2021 to accommodate the additional traffic turning to/from the complex, and the planned completion date is August 2023.
- Downtown Master Planning efforts were launched for Los Alamos and White Rock, and related work on two sections of the County's code (Chapter 16 and 18) will support the work coming out of these efforts, a combination of planning, design and public feedback that will advance related projects in the works, such as the Urban Trail and expansion of the Canyon Rim Trail into the downtown area.
- Marriott obtained site plan approval for an 85-room hotel as well as a new conference center that can seat up to 300 people for large events.
- The County recently sold two adjacent properties along Trinity Drive to a local business (Pet Pangea, LLC) for a mixed use residential and retail development.
- Capital projects moved to construction for four quality of life initiatives. The Multi-Generational Pool addition to the Aquatic Center is funded and construction has begun; a Splash Pad for White Rock is substantially completed; Phase I of the Golf Course irrigation replacement was completed this past summer, and improvements to the locker rooms were constructed at the Ice Rink.
- A variety of infrastructure projects occurred – most noticeably with the State Department of Transportation's NM502 roundabout project, which achieved significant progress during the past year. Funding for infrastructure for DP Road was approved and moved

to design, wayfinding signage was approved and is going out to bid, conceptual design will begin for the Tween Center and plans to redevelop the WAC Building.

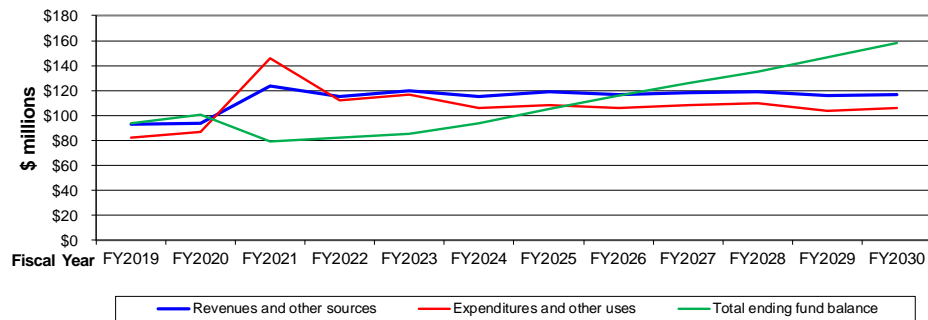
- The County successfully distributed \$1.7 million of CARES Act funds to the community under a stringent federal timeframe. In accordance with Council's direction and desire to help the community we did not revert any of the funds allotted to Los Alamos County. No monies were utilized to enhance County revenues, but instead every dollar was awarded to local entities, including small businesses, individual residents, and the Los Alamos Public Schools.
- 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 (29 consecutive years) for the Annual Comprehensive Financial Report (ACFR), the Distinguished Budget Presentation Award (28 consecutive years) and the Outstanding Achievement in Popular Annual Financial Reporting (4 years) for the County's PAFR which we began publishing in FY2016. This garnered the County GFOA's Triple Crown Honor. At the 2020 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 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.
- FY2023 and forward includes planned operational costs within Community Services and Public Works Facilities for the Multi-Generational Pool and Splash Pad.
- FY2023 includes a 3% increase to salaries, a 5% increase in medical premiums and a 3% increase in non-salary/benefit expenditures.
- FY2024 and later include a 3% inflation factor for revenue and expenditures.

Governmental Activities Summary (in \$ millions)

Governmental Activities Summary (in \$ millions)												
	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Total beginning fund balance	83	94	101	79	82	85	94	105	116	126	135	147
Revenues and other sources	93	94	124	115	120	115	119	117	118	119	116	117
Expenditures and other uses	(82)	(87)	(146)	(112)	(117)	(106)	(108)	(106)	(108)	(110)	(104)	(106)
Total ending fund balance	94	101	79	82	85	94	105	116	126	135	147	158



FY2022 Budget at a Glance & Major Change in Fund Revenues and Expenditures

The overall County adopted FY2022 expenditures are \$245.1 million as compared to FY2021 adopted expenditures of \$239.5 million. Overall County revenues are \$237.2 million as compared to FY2021 adopted revenues of \$230.3 million.

General Fund

In FY2022, General Fund revenues are projected to be \$9.7 million, or 13.1%, higher than in the FY2021 Adopted Budget for a total of \$84.1 million. Projected GRT, Property Tax, Investment Income and Interdepartmental Charges make up the majority of the budgeted revenue.

At a total of \$68.1 million, expenditures are \$2.4 million, or 3.7%, higher than the FY2021 Adopted Budget and is \$2.7 million higher than the prior year's projection for FY2022.

Special Revenue Funds

These funds account for expenditures restricted to specific purposes such as grants, lodger's tax, health care assistance, economic development and other special programs.

The State Grants Fund proposed expenditures are \$371,807 over the FY2021 adopted budget due primarily to increases in DWI, Law Enforcement Protection and Fire Marshal grants. There is also a related \$396,200 increase in the projected revenues for FY2022.

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 FY2022 are budgeted at \$301,202 above the prior fiscal

year. In FY2021, the transfer from the General Fund was increased from \$317,000 to \$650,000 to help address the shortfall which must be covered by the fund balance.

The Economic Development Fund has budgeted revenues of \$200,429 and budgeted expenditures of \$2.8 million which includes a placeholder of \$2 million for the middle mile fiber project. This net decrease in fund balance/working capital is due primarily to the Economic Development Fund having no recurring stream of revenue. The \$400,000 budgeted in FY2022 for the Housing Rehabilitation and Down Payment Assistance programs continue to be funded by a transfer from the General Fund.

Capital Improvement Projects (CIP) Funds

For FY2022 expenditures in the CIP Fund total \$16.9 million which is \$3.8 million higher than FY2021 due to the specific projects scheduled for FY2022 vs. FY2021 per the detailed CIP project schedules.

Joint Utility Systems Fund

The Joint Utility System Fund revenues for FY2022 are proposed at \$79.4 million which is \$5.8 million (6.8%) below the FY2021 adopted budget. Expenditures are \$83.5 million which is \$2.5 million (2.85%) below than the prior year.

The FY2021 proposed Joint Utility Fund budgets include the effect of planned rate changes previously approved by the Board of Public Utilities and the County Council. In FY2022 there is a planned 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

FY2022 revenues totaling \$43.6 million in these business-type activities funds are projected to be \$2.4 million, or 5.8%, higher than FY2021. Total expenses of \$44.9 million for the FY2022 proposed budget are \$4.2 million or 10.41% higher than FY2021.

The Environmental Services Fund expenses are \$7.4 million in the proposed FY2022 budget which is \$2.3 million above the FY2021 adopted budget. The proposed FY2022 revenues of \$4.9 million are \$247,500 higher than in FY2021. The revenue variance is due primarily to increased GRT revenue and increased residential and commercial volumes.

In the Transit Fund, proposed revenues of \$3.9 million are \$508,896 below the adopted FY2021 budget due primarily to the timing of capital grant funding. Proposed expenditures are \$5 million or \$1 million below the FY2021 budget due primarily to the timing of bus replacement and related grants. Transfers-in to the Transit Fund from the General Fund continue to include \$250,000 to cover the weekend routes approved but not yet implemented due to coronavirus related impacts.

The Fire Fund proposed expenditures are \$28.4 million and proposed revenues are \$31.6 million for FY2022. The \$150,210 (0.5%) increase in expenditures is due primarily to the planned amounts within the DOE Cooperative Agreement and is fully offset by associated increases in related revenue from both the General Fund and DOE. The higher percentage increase in revenues of 1.7% or \$518,990 is due primarily to the projected increase in Fire Protection Excise Tax.

The Airport Fund proposed revenue is \$3.1 million and expenditures are \$4.2 million. This is approximately \$2.1 million increase in revenue and a \$2.8 million increase in proposed budgeted expenditures. This is due to the timing of proposed grant funded projects for FY2022 which include new state grant opportunities.

Internal Service Funds

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

Total FY2022 budgeted expenditures in the Fleet Fund are \$5.04 million or 8.4% lower than in FY2021. Revenues are relatively flat over the FY2021 adopted budget. The decrease in expenditures is due primarily to the FY2021 purchases of a Vactor Jet Rodder and a trolley bus that are not repeated in FY2022.

The Risk Management Fund proposed FY2022 revenues and expenditures are \$13.8 million and \$13.5 million, respectively. The revenues increased \$884,750 or 6.9% over the adopted budget while expenditures increased \$491,825 or 3.8%. The increase in expenditures is due primarily to increases in medical benefits. The increase in revenues is due to increases in benefit rates and cost recovery of other insurance premiums.

Conclusion

Despite the coronavirus impacts encountered by the County, I am proud of our employees and their demonstrated ability to adapt, change, and in some cases, reinvent the way we deliver services, to keep things running smoothly during the past year. Our local economy has been fairly resilient, thanks to a continued hiring boom by LANL, and I am confident that the new fiscal year will be full of opportunity, new challenges and options for economic growth. We will continue to move ahead with the Council's goals while providing citizens with the most cost-effective services every day.

Based upon collaborative efforts and employee involvement from each and every department, I am pleased to present the adopted FY2022 budget that continues to support County Council's strategic priorities. 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. Thank you, Los Alamos County employees, for your loyalty and service!

I would like to also 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 FY2022 - the second 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) and second year (FY2022) are adopted. Expenditure budgets and performance measures are incorporated into the Department Summaries Section and are shown in conjunction with program purpose statements. This is a continuation of the County's steps in developing a meaningful performance management system. Also included are the Long-Range Financial Projection, a comprehensive Capital Improvement Program section, a Strategic Goals and Objectives section and information about the County Council's Strategic Planning Sessions.

Budget Sections

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

Introduction

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

Strategic Planning

In January 2021, the Los Alamos County Council, County staff and community members identified 7 strategic priorities and four cross-cutting goals; these were subsequently adopted on January 26, 2021. 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. 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)
FY2019	FY2020	FY2021	FY2021	FY2022
Actual	Actual	Adopted Budget	Projected	Adopted Budget

- (1) The first column presents actual audited amounts as reported in the County's Comprehensive Annual Financial Report for the year ended June 30, 2019.
- (2) The second column presents actual audited amounts as reported in the County's Comprehensive Annual Financial Report for the year ended June 30, 2020.
- (3) The next column presents the FY2021 Adopted Budget.
- (4) The next column presents the FY2021 Projected Results.
- (5) The next column presents the FY2022 Adopted Budget.

READER'S GUIDE

Department Summaries/Performance Measures

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

(1)	(2)	(3)	(4)
FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget

- (1) The first column presents actual audited amounts as reported in the County's Comprehensive Annual Financial Report for the year ended June 30, 2019.
- (2) The second column presents actual audited amounts as reported in the County's Comprehensive Annual Financial Report for the year ended June 30, 2020.
- (3) The next column presents the FY2021 Adopted Budget.
- (4) The next presents the first year of the Biennial Budget - FY2022 Adopted Budget.

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

With the exception of some Elected Officials, each major department has presented a performance scorecard in conjunction with a history of operational inputs, such as expenditures and fulltime 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>Responsibilities County Manager</p>	<p>Budget Activities</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>Departments</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>Budget and Performance Management</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>County Council</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 department and 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.	<p style="text-align: center;">County Manager and Council for all funds and departments, except the Utilities Department.</p> <p style="text-align: center;">Utilities Manager, Utilities Board and Council for Utilities Department sub-funds.</p>
Budget increases or decreases to a department or to a fund for budgeted revenue, expenditures and transfers-in or transfers-out.	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.

GENERAL BUDGET INFORMATION

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).

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 2022 Budget and Performance Measure Planning Calendar

	Starting Date	Completion Date
Preliminary Budget Guidance to departments	Tuesday, December 8, 2020	Thursday, December 10, 2020
Finance prepares and distributes FY2021 midyear revenue and expenditure reports	Monday, January 11, 2021	Monday, January 11, 2021
Departments receive preliminary position control reports from Finance staff	Wednesday, January 13, 2021	Tuesday, February 9, 2021
Council Strategic Planning Session	Tuesday, January 12, 2021	Tuesday, January 12, 2021
Finance and Departments meet to review position control and initial FY2022 proposed budget and budget options	Friday, January 22, 2021	Thursday, February 11, 2021
County Manager's Office, Finance and Departments meet to review FY2022 proposed budget and budget options	Wednesday, February 10, 2021	Friday, March 5, 2021
County Manager's Office and Finance finalize proposed budget, budget options, budget message and budget guide.	Tuesday, March 9, 2021	Thursday, March 18, 2021
Departments submit department summary and performance measure data to Finance for inclusion in Budget Book	Monday, March 8, 2021	Tuesday, March 23, 2021
Budget Hearing Notice and Proposed Budget Statement published in local newspaper	Thursday, March 25, 2021	Thursday, March 25, 2021
Budget Book published. Available on County website, libraries and at Customer Care Center in Municipal Building	Wednesday, March 31, 2021	Wednesday, March 31, 2021
Proposed Budget submitted to County Council	Thursday, March 25, 2021	Wednesday, March 31, 2021
Budget hearing	Monday, April 19, 2021	Monday, April 19, 2021
Budget hearing	Tuesday, April 20, 2021	Tuesday, April 20, 2021
Budget hearing	Monday, April 26, 2021	Monday, April 26, 2021
Budget hearing	Tuesday, April 27, 2021	Tuesday, April 27, 2021
Adopted budget submitted to the New Mexico DFA (Department of Finance and Administration)	Tuesday, June 1, 2021	Saturday, July 31, 2021
Notification of New Mexico DFA (Department of Finance and Administration acceptance of adopted budget	Monday, September 6, 2021	Monday, September 6, 2021
Final Adopted Budget as approved by DFA is accepted by Council during Council Meeting. Adopted budget available to public.	Tuesday, September 28, 2021	Tuesday, September 28, 2021
Final Budget document complete. Adopted budget available to public. Sent to GFOA (Government Finance Officers Association).	Thursday, September 30, 2021	Thursday, September 30, 2021

HIGHLIGHTED ITEMS INVOLVE COUNCIL ACTION

CHARTER DEADLINE FOR PUBLISHING BUDGET

GENERAL BUDGET INFORMATION

Participate in the FY2022 LOS ALAMOS COUNTY BUDGET HEARINGS

MON. AND TUES., APRIL 19-20 | MON. AND TUES., APRIL 26-27 *

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 format/location to be announced at the time the agenda is published based upon public gathering guidance associated with the COVID-19 emergency.

AGENDA:

- Introduction and Overview
- Long Range Financial Projection
- Department Budget Summaries
- Consideration of Budget Options
- Parking Lot - Outstanding / Unresolved Items
- Possible Adoption of the FY2022 Budget

PUBLIC COMMENT:

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

E-MAIL: lacbudget@lacnm.us OR countycouncil@lacnm.us

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

NOTE:

Due to changing COVID-19 guidelines, the format/location of the budget meetings will be announced at the time the agenda is published.

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 and at both Public Libraries after March 31st. A copy of the full budget will be available online at the County's website: WWW.LOSALAMOSNM.US

FTE Changes

FY2022 Proposed: 697.34

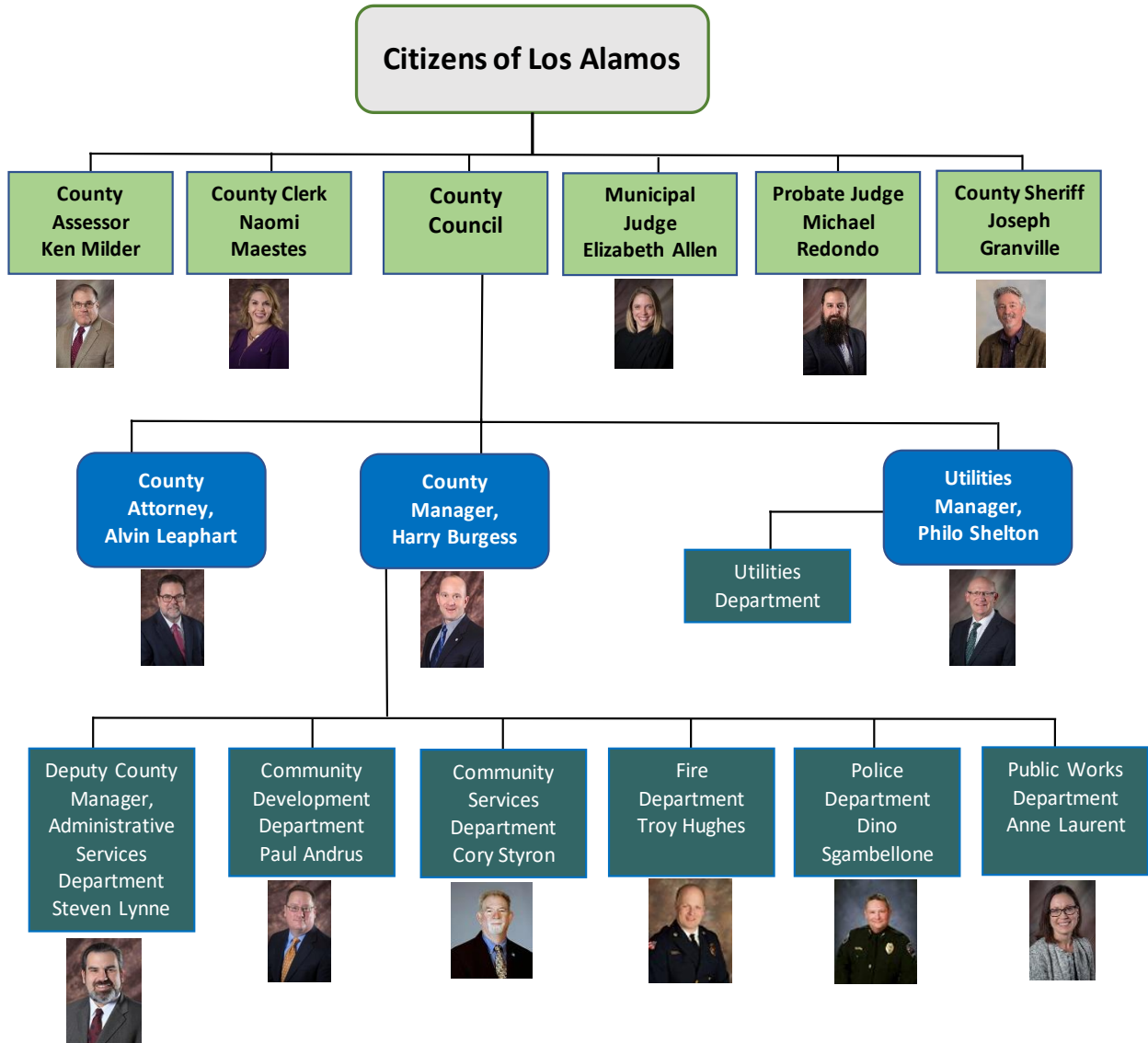
FY2021 Adopted: 692.34

Net Increase: 5.00

FY2022 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
EY22 PROPOSED								
Total Beginning Fund Balance/ Working Capital FY2022	37,639,094	7,415,059	321,649	32,733,503	12,925,291	5,364,510	12,299,431	108,698,537
Revenues & Other Sources	84,076,818	5,016,094	10,000	6,187,320	79,410,484	43,557,627	18,402,551	236,660,894
Transfers from Other Funds	3,372,266	1,092,450	4,556,409	10,667,680	2,250,000	1,834,063	0	23,772,868
Expenditures	65,441,664	8,474,825	4,556,409	13,081,000	84,358,266	42,475,000	18,524,394	236,911,558
Transfers to Other Funds	16,978,602	2,000,000	0	1,422,000	819,266	2,553,000	0	23,772,868
Total Fund Balance/ Working Capital / Ending FY2022	42,667,912	3,048,778	331,649	35,085,503	9,408,243	5,728,200	12,177,588	108,447,873

COUNTY-WIDE ORGANIZATIONAL CHART



LEGEND

ELECTED OFFICIALS

APPOINTED POSITIONS

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 19,369 (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 2019, figures from the New Mexico Department of Workforce Solutions put the unemployment rate for Los Alamos County at 9% 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 \$70,600 in 2019 compared to \$43,326 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 12,378 men and women to conduct research in many fields including lasers, nuclear energy, superconductivity, and medicine. Another 782 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.

STRATEGIC PLANNING – TABLE OF CONTENTS

STRATEGIC PLANNING

Strategic Leadership Plan 14

Management Action Plans 20

2021

STRATEGIC LEADERSHIP PLAN

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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.





In January, 2021, the Los Alamos County Council, County staff and community members identified 7 strategic priorities and four cross-cutting goals; these were subsequently adopted on January 26, 2021. 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 2020 strategic priorities is provided in the State of the County Annual Report, January 14, 2021.

Enhancing quality of life, economic vitality, environmental sustainability, and racial equity and inclusivity are overarching goals that will be components of all our efforts as we coordinate with Los Alamos National Laboratory and regional partners and plan for appropriate levels of County services.



Priority Areas

Enhancing communication.

Enhancing communication with the public to promote transparency and strengthen trust in County government.

Increasing the amount and types of housing options.

This includes increasing the 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, and pursuing opportunities for utilization of vacant spaces to address these needs.

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 appropriately supporting existing businesses, growing new businesses, supporting technology start-ups and spin-offs, and identifying opportunities for utilizing vacant space as a part of these efforts.

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.

Improving access to high quality broadband.

Enabling reliable high-speed broadband service throughout the county by determining appropriate investments (e.g., conduct a community needs analysis, evaluate technical options).

Investing in infrastructure.

Appropriately balancing maintenance of existing infrastructure with new investments in county utilities, roads, trails, expanded transit options, 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:

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

Implementing 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.

Communicating 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.

Responding to the COVID-19 pandemic through support to the Los Alamos County Pandemic and Point of Distribution Plans, close engagement and communication with local and state organizations, identification of appropriate county investments, and clear communication with the public.

Integrating work towards the Department of Public Utilities Strategic Goals with activities in support of the County's strategic priorities will be essential for achieving desired outcomes effectively and efficiently.

STRATEGIC PLANNING

Management Action Plans

Council Priority Goals	Management Action Plan	Narrative/Analysis	Lead Staff	Status/Deadline
Create a communication process that provides measurable improvement in citizen trust in government	Seek opportunities to better articulate to the public Council's identification of policies and goals	The County continues to promote the Council's goals and priorities through a variety of communication methods, including the County Line newsletter, social media such as Facebook, and discussions during Council regular sessions and budget hearings. The Management Action Plan sets objectives for each goal and progress is tracked throughout the year.	CMO	On Going
	Update the 2015 Communication Plan with Council input specific to citizen trust and metrics	This item, as well as the Community Survey results, will be discussed with Council on March 23, 2021. This section will be updated after the meeting.	CMO	On Going
	Update and launch new website	New vendor was selected February 2021. Expected kick-off of design for the new project is late April 2021 with migration to the new site this Summer, training this Fall and launch by end of the year.	CMO	2021
	Expand use of social media to strengthen outreach and enhance communication, especially with the younger generation	Number of followers on Facebook County page continues to increase with over 5,737 (Mar. 2021) as compared to 5,664 the prior year (Nov. 2020). Use of Next Door social media increased and has over 3,139 members (Mar. 2021) as compared to 3,002 in Nov. 2020. At the request of Council, PIO has been working with Project Managers on intensifying targeted outreach on key projects to youth since January 2021. Examples include special teen sessions to discuss the Downtown Master Plan and specific outreach to Schools on the Tween Center/location about the CB Fox and Reel Deal possible purchase.	CMO	On Going
	Communication, transparency and feedback	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).	CMO	On Going
Increasing the amount and types of housing options	Continue to implement Home Renewal and Home Buyer programs	For the Home Renewal Program, LAHP received 11 applications which have completed Loan Committee Review. Construction on funded projects should begin April 2021. CDD will request that both programs be funded in the new FY with \$200,000 each program, and expects to open applications again next FY for funding if approved in the budget in April.	CDD	On Going
	New Housing Development: Be responsive to potential partnerships that will produce new housing units in the County	The Hill apartment complex on former DOE site south of Trinity (DOE Parcel A-13) will add 149 units. T2 Development is building 44 units on Arkansas at the site of the former Black Hole property. A parcel owned by the Visiting Nurses was sold to a private developer Fall 2019 and will add 100 units. The site plan is in review as part of pre-application. Ponderosa Estates announced in 2020 that they will add 49 homes to their subdivision in 2021 and permitting is in progress.	CDD	2021

Council Priority Goals	Management Action Plan	Narrative/Analysis	Lead Staff	Status/ Deadline
<p>Increasing the amount and types of housing options</p>	<p>Enhance commercial property maintenance code enforcement standard</p>	<p>An RFP was issued at the end of 2020 for the rewrite of Chapter 18 and the contract award is in Procurement.</p> <p>Code enforcement activity was curtailed due to the COVID-19 pandemic for several months this year. From Dec. 2020 through February 2021, a total of 63 courtesy letters and three NOVs were issued. From Jan. 1, 2020 through Nov. 20, 2020, CDD issued a total of 16 Notice of Violations (NOVs). In the previous year (2019) CDD issued a total of 40 NOVs.</p>	CDD	2021
	<p>New Housing Development: Produce new housing units for seniors, workforce, and families as part of the A-19 Development</p>	<p>The second phase of Mirador was approved by P&Z and construction begins this summer, adding a mixed use project just west of the White Rock Visitor Center that will include 60 units of multi-family rental units.</p>	CDD	2021
	<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 and Bethel expects to complete the build-out in the second quarter of 2021. 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. The Bluffs site plan is approved and their construction permit will be issued in April for them to begin the infrastructure work on the south side of DP Rd.</p>	CDD	2021
	<p>Explore the possible use of School land east of the Middle School for housing</p>	<p>County and Schools to bring housing to Schools-owned land on North Mesa (east of the Middle School). The County has \$475,000 in a capital outlay bill passed last year to address infrastructure needs. After several workshops and public meetings on concepts, the Council met with the School Board in November and entered into a Memorandum of Agreement to proceed with the project in 2021. The North Mesa Work Group appointed community members to the existing County/Schools group in March and has begun monthly meetings to explore various aspects of the project, along with gathering public input. The next step will be rezoning of the North Mesa property with P&Z this Spring.</p>	CMO	2022
	<p>Pursue land trust options for affordable housing</p>	<p>This item is being explored as part of the North Mesa project. <i>Cross-cutting impacts: Business Environment; Social Services.</i></p>	CDD	HOLD

Council Priority Goals	Management Action Plan	Narrative/Analysis	Lead Staff	Status/Deadline
Increasing the amount and types of housing options	Support the work of the Land Use Committee	The Land Use Committee, comprised of Councilors and Staff, meets on a monthly basis. In Fall 2020, they directed the issuance of an RFP for two County-owned parcels on Trinity Dr to be sold to interested developers. A land sale of 3661 and 3689 Trinity Dr was made to Pet Pangaea, LLC in January for a pet store with four apartments to be built on top of the store. <i>Cross-cutting impacts: Business Environment; Infrastructure; Open Space, Recreational, and Cultural Amenities Long-term Vacancies.</i>	CMO Council	On Going
Protecting, maintaining and improving our open spaces, recreational, and cultural amenities	Implement design and construction of funded CIP projects	Golf course site improvements are under design and the new Pool is under construction on the east side of the existing Aquatic Center. The WAC Building rehabilitation and renovation RFP for design services was issued in March. Public Works staff met with Schools and middle school students in March to explore options for location of the Tween Center. The possible purchase of CB Fox or Reel Deal Theater was also considered for Tween Center activities/space as presented to Council in February.	PW	2021
	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. Review will be completed by CSD staff first quarter 2021 and staff will be presenting information on their findings to the Council for approval in the second quarter 2021.	CSD	2nd Qtr 2021
	Support the development of Pajarito Mountain through public-private partnership and investment	<p>The County pursued a bike flow trail option through Los Alamos Canyon this year with DOE/LANL, however, the request was denied. However, LANL/DOE is amenable to pursuing single "day use" events under a special permit or provision. This option will be explored in 2021.</p> <p>Los Alamos County continues to support the request for a potable water line 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 Environment Assessment last year, which is the first step needed in this process. Due to COVID-19, work has not progressed on this portion of the project.</p>	CSD	2021
	Expand the Canyon Rim Trail	Public Works gave an update to Council on the progress of the Canyon Rim Trail expansion at the March 9, 2021 Council meeting. Work will get underway this summer on the underpass to connect the rim trail to LA Mesa trail north of NM502. Phase 3 title and acquisition for the trail continues in 2021 along with design work.	PW	2022

Council Priority Goals	Management Action Plan	Narrative/Analysis	Lead Staff	Status/Deadline
Protecting, maintaining and improving our open spaces, recreational, and cultural amenities	Enhance Open Space opportunities to appeal to a variety of users	Open Space crews have been conducting inspections of the family friendly hike and bike trails, to ensure that they are in optimal use status, now that the COVID pandemic surge is ending, better weather is approaching, and more families are getting outside to use these trails. In addition, four new kiosks will replace former kiosks at trailheads beginning in April 2021, with improved maps.	CSD	On Going
Enhancing support and opportunities for the local and small business environment	Support the health and success of technology incubators	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. The County continues to manage the State LEDA project with Pebble Labs. <i>Cross-cutting impacts: Infrastructure.</i>	CMO	On Going
	Perform economic development prospecting to include targeted marketing events	Because of the COVID-19 pandemic, opportunities to travel to conferences or to host events such as DisruptTECH may not occur again this year.	CMO	HOLD
	Encourage further development of the Trinity Site	The County continues to discuss project opportunities with potential developers. The County still maintains the option to become the developer as part of the Trinity Site agreement with Kroger; however, the County has not considered pursuing this option during the pandemic when business start ups have been curtailed due to the economic downturn.	CMO	On Going
	Enhance the development of compact, high-quality mixed-use pedestrian districts in downtown Los Alamos and White Rock	Marriott site plans for the lot on 20th have been approved by P&Z and the next step will be the land transfer, which will occur in April. After that, Marriott can apply for a building permit for the new hotel and conference center. In addition, CDD is wrapping up work on the Downtown Master Plan for Los Alamos and White Rock, to guide further development decisions. As part of this effort, work got underway with DPS and key user groups in March to update Chapter 16 (Development Code). Work on the Master Plan and Chapter 16 should be completed at the end of this year.	CDD CMO	2021
	Advertise directly to site selectors and new business/employee prospects	This item will be re-evaluated post-pandemic and with the hiring of a new Economic Vitality Administrator.	CMO	Fall 2021
	Support workforce development and LANL suppliers	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.	CMO	On Going

Council Priority Goals	Management Action Plan	Narrative/Analysis	Lead Staff	Status/Deadline
Enhancing support and opportunities for the local and small business environment	Significantly improve the quantity and quality of retail business	Retail and food GRT collections have increased by approximately 10% over the last three years and the County will continue to track and review progress. Los Alamos Public Schools' Credit Union is constructing their new building at 1010 Central.	CMO	On Going
	Encourage the retention of existing businesses and assist in their opportunities for growth	In May, Staff from the Main Street Association will attend the Council meeting to discuss plans to proceed with the Metropolitan Redevelopment Act to assist in redeveloping White Rock.	CMO	On Going
	Support spin-off business opportunities from LANL	These opportunities will be explored post-pandemic and after an Economic Vitality Administrator is hired.	CMO	3rd Qtr 2021
	Market two County-owned parcels on Trinity Drive to potential developers	In November, the County released an RFP for two parcels on the south side of Trinity Drive, near the LA Medical Center, to solicit interest for new development. Pet Pangaea successfully bid and was awarded land on the 20th St parcel, as noted elsewhere in this MAP.	CMO	Complete
	Explore the possible purchase of the CB Fox and Reel Deal buildings in a public/private partnership	The County entered into a 90 day due diligence period that will expire March 16, 2021. Public Works staff and their hired consultant, FBT Architects, have presented possible options for the two buildings to be repurposed or demolished. An Open Forum survey to gauge public opinion on the various scenarios proposed in February was launched between Feb. - Mar. and then Council will need to decide whether or not to proceed with a purchase.	PW	1st Qtr 2021
	Simplify permit requirements and improve the overall development and building code processes to become easier to work with for all participants	Since 2016, CDD has implemented 58 new processes and policies to streamline their processes. From December through February, 106 residential building permits were issued, and 14 commercial permits were issued. CDD renewed its accreditation with the International Code Council, after going through an audit and independent review of processes and procedures.	CDD	On Going
	Work with contractors and public through interactive, informal presentations and open house formats to better explain building codes/processes	Plans to resume "Do-It-Yourself" workshops for homeowners or other luncheon presentations with contractors will be re-evaluated post-pandemic.	CDD	3rd Qtr 2021

Council Priority Goals	Management Action Plan	Narrative/Analysis	Lead Staff	Status/Deadline
Enhancing support and opportunities for the local and small business environment	Implement Tourism Plan (Council directed item)	The Tourism Implementation Task Force continues to meet the first Wednesday of each month on Zoom. In 2021, their focus is on the Visitor Center display updates as part of a design/build project, using allocated funds. The wayfinding project will use a new approach in issuing a request for bids to produce the signs and then using County crews to do the installation this Summer.	CMO	2021
	Continue to promote the brand to market the County	Re-starting in-person meetings of the Discoveries Action Team will be addressed post-pandemic. As much as possible, events continue to be held online, and outreach continues with branded initiatives to keep interest high in Los Alamos as a tourism destination in the future. Branding training sessions were recorded this winter so that they will be more accessible to employees or contractors working with the brand.	CMO	On Going
	Create entry point for visitors to Los Alamos	Signage for the Los Alamos Project Main Gate Park is in process and will contain an informational panel that describes the history of the park and the role of Kiwanis in its development, and should be installed in April. Other plans to improve the park such as repaving and landscaping await funding. The signage for the false facade at the Main Gate Park with brochures made available 24/7 for visitors to pick up is in process.	CMO	2nd Qtr 2021
	Enhance the Historic District Walking Tour	Signage and walking tour materials will be updated this year for a consistent look/theme, and to add new stops on the tour. County staff will be meeting with Historical Society staff this Spring to discuss other tourism enhancements or options. This would include the WAC building, the Oppenheimer House and the historic sculptures of Oppenheimer and Groves as part of a new tour.	CMO	3rd Qtr 2021
	Manage commercial growth well following an updated, concise Development Code that is consistent with the Comprehensive Plan	The Downtown Master Plan kicked off in Spring 2020 and several workshops were held on Zoom. An additional meeting with teens was held in January 2021 to collect youth feedback. Additionally, the rewrite of Chapter 16 in 2021 should assist in meeting this objective.	CDD	2021
	Expand ScienceFest, the County's signature event	Plans are to hold ScienceFest online as a virtual event with the theme of "Driven by Science" - with some activities permitted around the downtown area if allowed under the public health order as July 2021 approaches.	CMO CSD PW	On Going

Council Priority Goals	Management Action Plan	Narrative/Analysis	Lead Staff	Status/Deadline
Enhancing support and opportunities for the local and small business environment	Continue to promote Historic District and gaining tour (public) access long term to the Manhattan Project National Historical Park Sites	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 re-purpose 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. The plan is underway for the historic hotel room is completed but requires funding to implement. The project to restore the former windows at the south end of the lodge is expected to be completed in 2021.	CMO	Ongoing
		Tours of the MPNHP LANL Sites were suspended due to the COVID 19 pandemic. The County closed on the purchase of the WAC building in September 2019 and the Christian Science Church exited the building in early 2020. Planning and public outreach will get underway in 2021 to determine a path forward for use of the building as part of the history of Los Alamos. RFP for hiring a consultant to carry forward the WAC Building evaluation is at Procurement. The County has approved a Historical Society project in memory of student Josh Miko for a fire cart, and the LAHS plans to debut it during the County Fair parade.		
	Invest in infrastructure for “Middle DP Rd” with appropriate planning and public outreach	Project funding is available and County staff held an internal planning meeting with hired consultant Wilson & Co. in February. Next step is a meeting with contractors working on DP Rd’s other projects which will be held in late March. After that, public meetings are expected to be held beginning in April and continuing this summer, with a focus on DP Rd businesses, in order to gather feedback that will allow County staff to develop the design of the road and address items that have been brought up as concerns, such as adequate parking, connections to wastewater being optional, traffic ingress and egress given the new housing developments coming to DP Rd, and the longer term use of TA-21 (post clean up) at the east end of the road. Interest in developing A-16, also located along DP Rd, may need to be considered as part of the overall design work moving ahead this Summer.	PW, UTIL, CDD	2021
Supporting social services improvement	Support Social Services Programs that benefit education system	CSD is working on a strategic plan for Social Services with a subcommittee of Council, with a goal of supporting families in Los Alamos with therapeutic resources that will benefit youth. Defining the scope of work is in progress.	CSD	3rd Qtr FY21

Council Priority Goals	Management Action Plan	Narrative/Analysis	Lead Staff	Status/Deadline
Supporting social services improvement	Review preteen/early-teen needs	As reported in the MAP on CIP projects, the Public Works department is working with CSD to issue a bid package for a new Tween Center. PW Staff met with middle school aged students mid-March to discuss needs and wants in a new Tween Center. The center could be part of considered uses for the CB Fox or Reel Deal theater, if purchased. The RFP to hire a consultant who will be tasked with looking at locations should be issued in March.	PW	2022
	Behavioral/Mental health access	The strategic plan mentioned above will support this objective once completed.	CSD	On Going
	Support healthy, safe options for County youth	CSD instituted a Mobile Rec Van during the COVID-19 pandemic, taking fun classes on science, history and art into the neighborhoods each week. The activities brought to neighborhoods in the van are designed to get kids ages 5 - 14 out and active to maintain an healthy mind and body with Retro Sports, Library Activities and Dance Fitness. The van runs every Wednesday through March from 1pm - 3pm. Each week is a different park and different activities.	CSD	1st Qtr FY21
Improving access to high quality broadband	Pursue "middle mile" of high speed broadband network	ASD is working on broadband options with PW. A phase one project has been identified and included in the new FY budget options request that will go to Council in April. It will include a community needs analysis to evaluate what level of service is currently available from which vendors, where, and at what price (detailed capacity analysis). It will also include an evaluation of what customers (residential and commercial) want and what are they willing to pay - with consideration of whether or not customers might switch to obtain more for less (this will include a detailed market analysis and absorption projection). <i>Cross-cutting impacts: Housing; Business Environment.</i>	CMO ASD IM	On Going
Investing in infrastructure	Develop options that promote multi-modal transportation	The Urban Trail project is funded and a contract has been awarded for design to occur in 2021, with construction in 2022. PW staff presented the concepts and options related to the trail at the Council meeting March 9. ADA improvements from Oppenheimer to Diamond Dr will be completed this Spring. ADA improvements at Knecht Street are set to occur this Spring. PW will continue widening sidewalks along Trinity Drive this Spring. The next phase of a possible "road diet" on Trinity will be considered this year. Bike lanes should soon be implemented on Trinity Drive, near 20th Street. These improvements were part of the discussion with the Council at their meeting on March 9.	PW	2021 2022
	Improve information/technology for tracking bus schedules, services and systems	MyStop upgrade and radio infrastructure work complete. WIFI on buses still very expensive and not being pursued.	PW	On Going

Council Priority Goals	Management Action Plan	Narrative/Analysis	Lead Staff	Status/Deadline
Investing in infrastructure	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	2021 2022
	Coordinate on utility infrastructure needs	The Council and DPU have been pursuing options to participate in the Carbon Free Power Project this year, as participants in the Utah Associated Municipal Power Systems (UAMPS), which voted in November to advance to the next phase and approve the associated Budget and Plan of Finance. Prior to submitting the COLA in May 2023, and prior to starting construction in December 2025, the county will have the flexibility to adjust the subscription level or exit the project. <i>Cross-cutting impacts: Housing; Business Environment; County Services.</i>	Utilities	2023
	Explore use of environmentally sustainable alternatives for all aspects of County operations	<p>The Resiliency, Environmental and Sustainability (RES) committee was created in late January and began meeting in March. They will be turning in a report on their findings about how the County can better become environmentally friendly with sustainable operations, and they are meeting with various PW and Utilities staff members to learn more about current operations, and what may be possible in the future.</p> <p>The Fleet division has added four hybrid vehicles and two electric vehicles to the fleet for County employees to use. PW and Utilities' staff are working to update the electric charging stations and equip them to be "pay for power" systems. Changes will be forthcoming to the charging stations that exist at the Muni Bldg as well as the White Rock Visitor Center. New stations will be funded by a grant and installed at the two libraries.</p>	PW	On Going
	Maintain a high level of investment in public infrastructure to attract new residents and serve a resident population of 25,000 people	502 project will be largely complete with some remaining work such as landscaping and final punch list items happening until Spring 2021. SR4/Truck Route intersection improvement project is being pursued by LANL field office, but no final funding or schedule commitment has been made. SR4 shoulder widening and improvements study and design (\$300K) is scheduled to commence in 2021 by the NMDOT - construction funding would come in future years as approved in the STIP.	PW	2021 2022

Council Priority Goals	Management Action Plan	Narrative/Analysis	Lead Staff	Status/ Deadline
Investing in infrastructure	DP Rd. utility and roadway improvement project (FS2 to LANL gate at west end).	Council approved \$4.5M for FY 2021. It is an infrastructure improvement and also an economic development project - creating opportunity for additional and improved land development along DP Rd. Wilson and Company has been hired as the engineering firm. An internal kick off meeting was held in February and another meeting with major DP Rd stakeholders is set for the end of March. After that, work will get underway on design options and public meetings will be scheduled, starting in April. Design should be completed later this year.	PW	2021 2022
	Track usage in County facilities in order to quantify savings from retrofits and upgrades	<p>Priority work continues on food-waste education and diversion efforts, wildlife protection by expanding use of bear-proof carts, and updating the County's facility condition assessments to identify potential energy reduction and healthy environment improvement opportunities. A feasibility study is underway, and options for the food waste/composting program should be presented to Council this Spring.</p> <p>Environmental Services' staff is supporting the work of RES, as mentioned previously in this MAP update. The division did receive some grant funding to purchase carts, but it is not a complete, County wide solution. Staff is also exploring the increasing costs and benefits of mixed recycling. Costs in this area for processing such waste continue to increase nationally.</p>	PW	On Going
	Continue communication and outreach efforts to increase awareness of the County's sustainability program	<p>COVID safe events will be programmed in 2021, based upon allowances for gatherings in the State Public Health Order.</p> <p>The Environmental Sustainability Board members and the Zero Waste Team continue to work with staff on a variety of zero waste articles and short videos to engage the community. The articles and videos have been focused on food waste prevention education and are submitted monthly to local media and published online. The Zero Waste team has contributed to the development of backyard composting educational materials.</p>	PW	On Going
	Airport Master Plan implementation	Completing design for fuel farm and anticipate state funding in 2021. Recently applied for the runway safety project federal funding. Runway funding is anticipated to occur five years out and require additional design work and commitment in order for the County to fund the old hangar replacement in a new location.	PW	2021 2026

Council Priority Goals	Management Action Plan	Narrative/Analysis	Lead Staff	Status/ Deadline
Investing in infrastructure	Update the transit master plan	Updating the transit master plan to consider what service format looks like post-pandemic such as micro-transit and route revisions/enhancements.	PW	2021
	Intersection improvements at 35th/36th Streets and Trinity	Intersection improvements at 35th/36th Streets and Trinity are anticipated as part of the Hill Apartment development at the former LASO site.	PW	2021
	Intersection Improvements at 20th & Trinity Dr.	New intersection signal will be installed by the County at 20th and Trinity Dr. following completion of the Marriott Conference Center to improve safety for pedestrians crossing Trinity Dr.	PW	2021 2022
	Intersection improvements at Sherwood and NM4	New intersection signal will be installed at Sherwood and NM4 as part of the Mirador Phase 2	PW	2022
	Develop and implement an Environmentally Preferable Purchasing Policy	This item will be updated after the LA RES makes recommendations to Council later this year. A purchasing policy may be part of the considerations from RES.	PW	2021
	Develop and implement new programs and initiatives to increase the amount of material diverted from area landfills	As previously mentioned in the MAP update, Environmental Services and Environmental Sustainability Board will be working with a contractor to conduct a food waste composting feasibility study. PEEC staff have been working with Env. Services staff these past few months on the backyard composting project.	PW	On Going

On Going Initiatives	Management Action Plan	Narrative/Analysis	Lead Staff	Status/Deadline
<p>Continue responding to COVID-19 pandemic crisis</p>	<p>Coordinate County outreach with intergovernmental partners, the DOH, LANL, Schools, and other organizations</p>	<p>Continue coordinating COVID-related outreach to the community through a variety of methods, including press releases, website updates, social media posts, newsletters and signage on-site regarding COVID testing as well as vaccination clinics; the Council Subcommittee for COVID outreach will meet as needed to review community comments and input, and offer feedback. Continued PSAs about COVID-Safe-Practices will be part of all outreach efforts throughout 2021 or until the crisis has moved into non-emergency stage.</p>	<p>PIO, EM</p>	<p>2021</p>
	<p>Implement the Point Of Distribution (POD) plan for the vaccine</p>	<p>The Emergency Management Office will implement the POD in coordination with DOH, and support efforts to safely and effectively use County resources (staff, facilities, transportation) to enable residents to obtain the vaccine. 2,689 vaccines have been administered in Los Alamos County as of March 16, 2021.</p>	<p>EM, CSD</p>	<p>Summer – Winter '21</p>
	<p>Support regional partners working through the pandemic crisis with County assistance when available.</p>	<p>Although serving the community is a top priority, the EM office will continue participating in regional weekly calls and conferences to provide progress updates, report information concerning the County, and relay any concerns or feedback. When practical, EM will assist other communities with volunteer support, and share information that may assist others with their own testing and/or clinic operations. Through the County Manager's office and inter-governmental relationships across Northern NM, provide intake of requests and assist in coordinating responses.</p>	<p>EM, CMO</p>	
	<p>Track costs associated with the crisis with a goal of submitting a claim to FEMA for related costs of the pandemic</p>	<p>Continue funding for COVID as a County budget item in April 2021. Continue job costing for time and materials, (already established within the County's financial system in 2020) with additional tracking as needed or requested from the EM or other divisions. Provide periodic updates to CMO and Council on spending. Research and consider applying for federal or state EM grants or other opportunities to offset costs if available.</p>	<p>Finance, EM</p>	<p>2021-2022</p>
	<p>Support Schools, local businesses and individuals through local funding, if allowable, or, through on-going federal or state grants and loans administered at the local government level.</p>	<p>Items related to this objective are detailed in corresponding sections of the MAPs related to support of Schools or Businesses.</p> <p>Monitor events and updates at the State and Federal level in a timely manner and suggest actions to address new or emerging COVID-related events or changes that may occur.</p> <p>Continue to provide Council and the community with weekly updates through Council meetings, County Manager reports, Council columns featured in local media, and through the State representatives and/or the Congressional delegation.</p>	<p>CMO, EM</p>	<p>2021-2022</p>

On Going Initiatives	Management Action Plan	Narrative/Analysis	Lead Staff	Status/Deadline
Planning for appropriate levels of county services	Replace existing Finance/Utility/HR software system	County staff has been meeting with Utilities' staff on a project to pursue a citizen self service module. Utilities has funding up to \$250k for a solution that would allow citizens to enter work orders (such as a streetlight that is out, or, a pothole needing to be fixed) and there is an option to add this feature as well, using the selected vendor for the new website. More information should be forthcoming this Summer.	CMO ASD Utilities	2021
	Continue implementation of County-wide training and development program to align it with the County's efforts to be a higher performing organization	Plans are underway to begin the next Leadership Academy this Fall, if COVID safe practices permit having classes.	CMO	4th Qtr 2021
	Enhance County services by modeling after best practices for other communities, national codes or other processes	<p>The Council will be exploring options for communication at their council meeting on March 23rd, which could include discussions about best practices. NRC will present the community survey results at this meeting, too.</p> <p>Each year LAPD has a virtual inspection of 25% of its standards. Two inspections have occurred since LAPD became accredited in 2019, with 100% compliance in both inspections. Two more inspections will occur in 2021; one in April and one in September. LAPD will have a formal on-site inspection in November 2021 for re-accreditation.</p>	CMO	On Going
	Implement ideas for improvements from the 2020 Employee Survey	The HR Manager presented the results of the employee survey to Council at the March 9 meeting. The next step is to take information from the results and bring implementation forward ideas to improve items needing attention, as noted during the council meeting in the HR Manager's presentation.	CMO	2021
Implementation of the 2018 Tourism Strategic Plan	Pursue actions identified in plan	Tourism Implementation Task Force meets monthly to provide advice on the plan's implementation activities.	CMO	On Going
Implementation of the 2016 Comprehensive Plan, including an emphasis on neighborhoods and effectively managing commercial growth	Allocate CIP funds for design and construction of downtown streetscape improvements, including sidewalks, landscaping pocket parks and signage	Deacon Street plans are linked closely to the Downtown Master Plan process. Once this is completed later in 2021, Deacon Street plans and a path forward will be better defined.	CDD PW	HOLD

On Going Initiatives	Management Action Plan	Narrative/Analysis	Lead Staff	Status/Deadline
Implementation of the 2016 Comprehensive Plan, including an emphasis on neighborhoods and effectively managing commercial growth	Continue implementation of the Comprehensive Plan, with an emphasis on neighborhoods	The sign code update is on hold while CDD staff address the downtown masterplan and Chapter 16 and 18 updates.	CDD	HOLD
		Changes for Trinity Drive will be happening this Spring and Summer, as noted elsewhere in the MAP. The T-Board continues to have an interest in this topic and is actively involved with the downtown masterplan process and concerns that have been brought to the Board's attention in the past with respect to parking and narrow streets in neighborhoods. Snow control and street parking are related concerns.	PW CDD	2021
Utilizing the recommendations of the Community Development Advisory Board	Enhance private property maintenance code enforcement standard	The Council has met several times with representatives from the CDAB, which continues working with CDD as staff liaison. Updates to their work plan include coordination and support from CDAB toward the rewrite of Chapter 18 next year.	CDD	On Going
Addressing issues noted in the 2018 State of Health in Los Alamos	Ensure the needs of all citizens regardless of age or income level	The Gap Analysis provided a strategic path forward this year; it is guiding future actions to address this goal, as stated in other MAP sections regarding Social Services and new or continued services.	CSD	2021
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	Continue to identify capital project funding opportunities that support Council's adopted policy in support of Los Alamos Public Schools	<p>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. Although no specific Schools project has been identified for future funding, the County continues to maintain a \$1 million placeholder in budgets for possible funding, if Schools' staff request assistance.</p> <p>The County received a State grant of \$350,000 last year to design a new recreation center at the Middle School, with a \$3 million construction placeholder in the CIP. Public Works is developing an RFP to hire a design consultant and kick off the project this Spring. The new center would benefit the Schools as well as the community in accommodating space needs for recreation programming, as identified several years ago in CIP meetings with youth, coaches and other sports programming leaders for LAPS and the Y. The County has also requested an additional \$300,000 State grant to add a second gym in White Rock and that request is being considered during the 60-day legislative session that ends March 20.</p>	CMO	On Going

On Going Initiatives	Management Action Plan	Narrative/Analysis	Lead Staff	Status/Deadline
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	Implement public safety educational programming	Safety Town may be held this summer, depending upon COVID restrictions and the public health order.	CSD LAPD	HOLD
	Support literacy in the community	Library programs will continue to explore new, COVID safe options to provide services to the community. They recently re-opened their doors on a limited basis, due to COVID restrictions, and continue to provide curbside services as well.	CSD	On Going
Strengthening coordination and cooperation between County government, LANL, and regional and national partners	Support the work of Regional Economic Development Initiative (REDI), North Central Regional Transit District (NCRTD), and the Regional Coalition of LANL Communities (RCLC)	The RCLC will be getting a DOE grant to fund their work. Once received, they will be pursuing the recruitment of a new executive director.	CMO	On Going
	Explore new regional partnership opportunities	Options for the Stronger Economies Together (SET) program were placed on hold last year, but, after hiring a new EVA, options could be explored with partners this year.	CMO	On Going
Collaborating with Los Alamos National Laboratory as the area's #1 employer	Build strong partnership with TRIAD	County and Triad staff continue meeting monthly to discuss projects/action that require mutual support and collaboration. Triad gave an update on plans to Council in November.	CMO CSD CDD PW	On Going

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where discoveries are made

BUDGET SUMMARY – TABLE OF CONTENTS

BUDGET SUMMARY

Combined Budget Statement.....	38
County-Wide Budget Revenue and Expenditure Statement.....	40
County-Wide Combined Budget by Expenditure Category	41
Summary of Significant Changes.....	42
Summary of Significant Changes – Staffing Changes.....	45
Revenue and Expenditure Comparisons.....	46
Long Range Financial Projection.....	56
County Manager’s Performance Dashboard.....	59

COMBINED BUDGET STATEMENT

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUND</u>	<u>CAPITAL PROJECTS FUNDS</u>
Fiscal Year (FY) 2022 Adopted				
Total beginning fund balance / working capital	\$ 37,639,094	7,415,059	321,649	32,733,503
Revenues and other sources	84,076,818	5,011,094	10,000	6,787,320
Transfers from other funds	3,372,266	1,092,450	4,556,409	13,967,680
Expenditures	68,134,692	8,469,825	4,556,409	16,981,000
Transfers to other funds	22,678,602	2,000,000	-	1,422,000
Total fund balance / working capital ending FY2022	<u>\$ 34,274,884</u>	<u>3,048,778</u>	<u>331,649</u>	<u>35,085,503</u>
Total FY2022 sources of funding	\$ 87,449,084	6,103,544	4,566,409	20,755,000
Total FY2022 uses of funding	90,813,294	10,469,825	4,556,409	18,403,000
Net increase / (decrease) in fund balance / working capital	<u>\$ (3,364,210)</u>	<u>(4,366,281)</u>	<u>10,000</u>	<u>2,352,000</u>
	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUND</u>	<u>CAPITAL PROJECTS FUNDS</u>
FY2022 Proposed Budget FTEs	375.49	3.59	0.00	0.00
FY2021 Adopted Budget FTEs	<u>366.73</u>	<u>3.59</u>	<u>0.00</u>	<u>0.00</u>
Net increase / (decrease)	<u>8.76</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

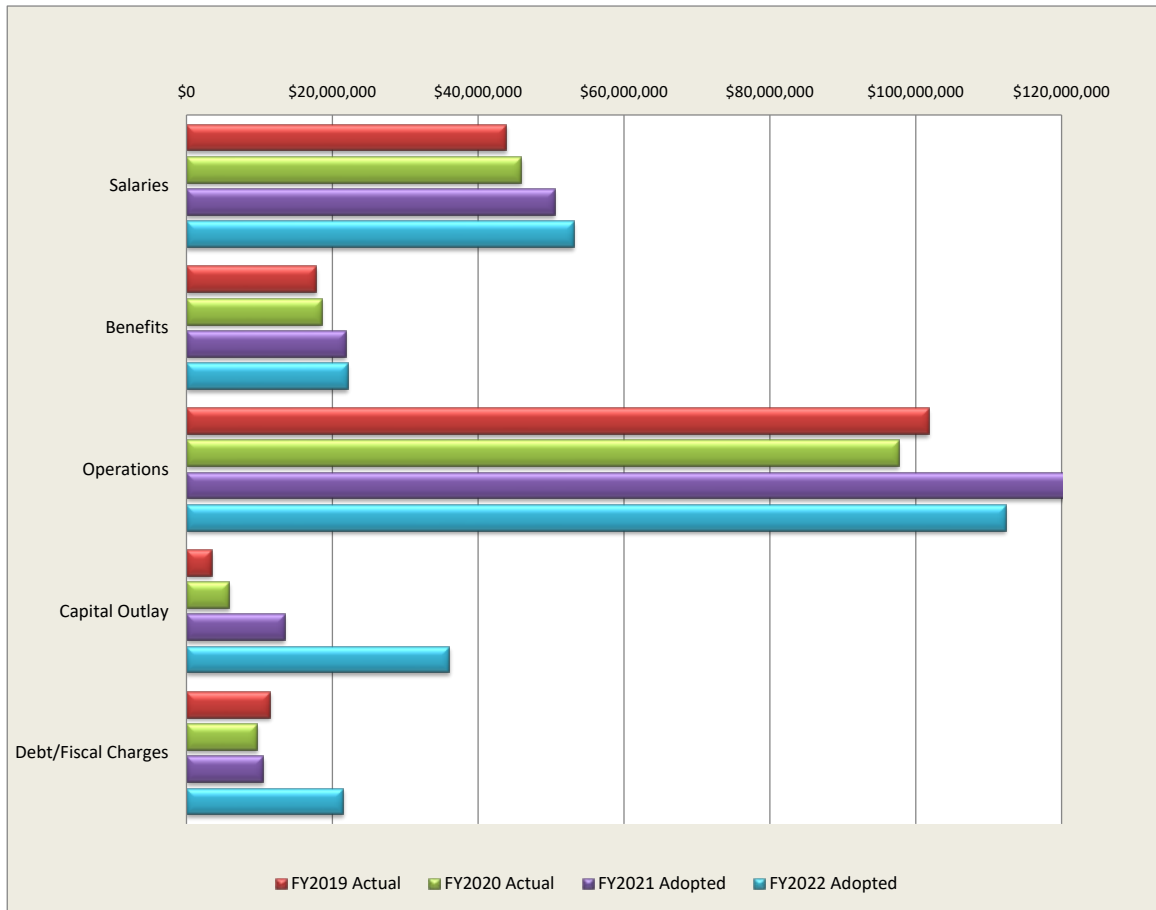
JOINT UTILITY SYSTEM FUND	OTHER ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL Adopted BUDGET	FY2021 ADOPTED BUDGET
12,925,291	5,364,510	12,299,431	108,698,537	91,463,485
79,410,484	43,557,627	18,402,551	237,255,894	230,313,880
2,250,000	4,234,063	-	29,472,868	25,488,359
83,545,266	44,908,000	18,524,394	245,119,586	239,506,740
819,266	2,553,000	-	29,472,868	25,488,359
<u>10,221,243</u>	<u>5,695,200</u>	<u>12,177,588</u>	<u>100,834,845</u>	<u>82,270,625</u>
81,660,484	47,791,690	18,402,551	266,728,762	
84,364,532	47,461,000	18,524,394	274,592,454	
<u>(2,704,048)</u>	<u>330,690</u>	<u>(121,843)</u>	<u>(7,863,692)</u>	
JOINT UTILITY SYSTEM FUND	OTHER ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL FTEs	
100.65	207.37	15.00	702.10	
<u>99.65</u>	<u>207.37</u>	<u>15.00</u>	<u>692.34</u>	
<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>9.76</u>	

COUNTY-WIDE COMBINED BUDGET - REVENUE AND EXPENDITURE STATEMENT

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	\$ Variance FY2022 vs FY2021	% Variance FY2022 vs FY2021
Total beginning fund balance working capital	118,292,933	127,121,664	91,463,385	108,698,537	17,235,152	18.8%
Revenues						
Taxes	63,212,456	63,155,277	67,232,867	77,438,268	10,205,401	15.2%
Intergovernmental	25,036,992	26,601,192	35,737,253	40,445,046	4,707,793	13.2%
User Charges	66,995,737	64,619,603	71,229,780	73,607,406	2,377,626	3.3%
Interdepartmental	23,812,424	26,830,983	29,817,098	31,223,322	1,406,224	4.7%
Investment Income	4,704,118	3,651,113	4,495,562	5,006,824	511,262	11.4%
Debt Proceeds	0	0	14,800,856	3,050,000	(11,750,856)	100.0%
Other	4,396,420	4,802,697	7,000,464	6,485,028	(515,436)	-7.4%
Total Revenues	<u>188,158,147</u>	<u>189,660,865</u>	<u>230,313,880</u>	<u>237,255,894</u>	<u>6,942,014</u>	3.0%
Transfers from other funds	18,317,836	16,502,538	25,488,359	28,872,868	3,384,509	13.3%
Total sources of funds	<u>\$ 324,768,916</u>	<u>333,285,067</u>	<u>347,265,624</u>	<u>374,827,299</u>	<u>27,561,675</u>	7.9%
Expenditures						
County Council	\$ 394,776	362,077	425,946	436,988	11,042	2.6%
County Assessor	633,789	668,100	672,974	691,921	18,947	2.8%
County Clerk	566,759	660,990	729,750	821,237	91,487	12.5%
County Sheriff	12,204	13,731	15,543	15,696	153	1.0%
Municipal Court	499,927	571,429	606,632	626,466	19,834	3.3%
Probate Court	4,540	5,310	5,925	5,932	7	0.1%
County Manager	13,681,522	14,985,956	18,950,587	18,624,071	(326,516)	-1.7%
County Attorney	680,206	822,440	898,231	1,127,431	229,200	25.5%
Administrative Services	8,112,468	8,638,149	11,769,087	11,691,346	(77,741)	-0.7%
Community Development	4,011,521	4,377,667	12,211,718	11,274,815	(936,903)	-7.7%
Community Services	12,434,269	13,358,912	15,826,562	16,750,713	924,151	5.8%
Fire	29,311,668	31,834,977	35,914,049	36,552,149	638,100	1.8%
Police	8,697,528	9,501,468	10,397,918	10,492,971	95,053	0.9%
Public Works	31,875,620	30,548,190	40,027,542	47,691,175	7,663,633	19.1%
Utilities	61,070,378	56,576,777	86,002,117	83,545,266	(2,456,851)	-2.9%
Non-Departmental	6,314,428	4,656,000	5,052,159	4,771,409	(280,750)	-5.6%
Total Expenditures	<u>178,301,603</u>	<u>177,582,173</u>	<u>239,506,740</u>	<u>245,119,586</u>	<u>5,612,846</u>	2.3%
Transfers to other funds	18,330,498	17,272,671	25,488,359	28,872,868	3,384,509	13.3%
Nonbudgeted Items	(1,015,151)	(1,259,286)	-			
Ending fund balance	<u>\$ 127,121,664</u>	<u>137,170,937</u>	<u>82,270,525</u>	<u>100,834,845</u>	<u>18,564,320</u>	22.6%
Total uses of funds	324,768,916	333,285,067	347,265,624	374,827,299	27,561,675	7.9%

COUNTY-WIDE COMBINED BUDGET BY EXPENDITURE CATEGORY

		FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	% Variance 22 v 21
Category:						
Salaries	\$	43,800,165	45,871,641	50,464,599	53,126,762	5%
Benefits		17,801,027	18,556,320	21,815,283	22,113,031	1%
Operations		101,762,173	97,645,920	143,250,807	112,348,984	-22%
Capital Outlay		3,455,236	5,817,003	13,455,290	36,038,856	168%
Debt/Fiscal Charges		11,483,003	9,691,289	10,520,761	21,491,953	104%
Expenditures		178,301,603	177,582,173	239,506,740	245,119,586	2%



SUMMARY OF SIGNIFICANT CHANGES

This narrative describes the significant changes between the FY2022 Adopted and FY2021 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 significant, those changes will be footnoted separately.

COMMON CHANGES

Salaries, Benefits, Staffing, and Other Changes

The County began preparing the budget in December 2020. Our guidance for budget development was the utilization of the projected FY22 budget illustrated during the prior year's process, which planned for a 3% increase in salaries for non-collective bargaining employees and a 5% increase in medical premiums. Guidance for non-labor expenditures was similarly for a projected 3% increase from the prior year.

The Adopted budget has 674.25 regular, 7.55 limited term and 20.30 temp/casual positions for a total of 702.10 budgeted FTE in all funds. During FY2021, Council approved the addition of four FTE positions in various departments. An Associate Attorney, a Payroll Coordinator in the Finance Department, a Broadband Manager in the Administrative Services Department and an Intergovernmental Affairs Specialist in the County Manager's Office. Additionally, a Victims Advocate position was moved from 0.75 FTE to 1.00 FTE in the Police Department and a Casual Deputy Clerk was moved from 0.49 FTE to 1.00 FTE in the County Clerk's office.

OTHER SIGNIFICANT CHANGES

The overall County adopted FY2022 expenditures are \$245.1 million as compared to FY2021 adopted expenditures of \$239.5 million. Overall County revenues are \$237.2 million as compared to FY2021 adopted revenues of \$230.3 million.

General Fund

In FY2022, General Fund revenues are projected to be \$9.7 million, or 13.1%, higher than in the FY2021 Adopted Budget for a total of \$84.1 million. Projected GRT, Property Tax, Investment Income and Interdepartmental Charges make up the majority of the budgeted revenue.

SUMMARY OF SIGNIFICANT CHANGES

At a total of \$68.1 million, expenditures are \$2.4 million, or 3.7%, higher than the FY2021 Adopted Budget and is \$2.7 million higher than the prior year's projection for FY2022.

Special Revenue Funds

These funds account for expenditures restricted to specific purposes such as grants, lodger's tax, health care assistance, economic development and other special programs. In FY2022, Special Revenue Funds projected to be \$5 million which is \$.87 million, or 21%, higher than in the FY2021 Adopted Budget.

The State Grants Fund proposed expenditures are \$371,807 over the FY2021 adopted budget due primarily to increases in DWI, Law Enforcement Protection and Fire Marshal grants. There is also a related \$396,200 increase in the projected revenues for FY2022.

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 FY2022 are budgeted at \$301,202 above the prior fiscal year. In FY2021, the transfer from the General Fund was increased from \$317,000 to \$650,000 to help address the shortfall which must be covered by the fund balance.

The Economic Development Fund has budgeted revenues of \$200,429 and budgeted expenditures of \$2.8 million which includes a placeholder of \$2 million for the middle mile fiber project. This net decrease in fund balance/working capital is due primarily to the Economic Development Fund having no recurring stream of revenue. The \$400,000 budgeted in FY2022 for the Housing Rehabilitation and Down Payment Assistance programs continue to be funded by a transfer from the General Fund.

Capital Improvement Projects (CIP) Funds

For FY2022 expenditures in the CIP Fund total \$16.9 million which is \$3.8 million higher than FY2021 due to the specific projects scheduled for FY2022 vs. FY2021 per the detailed CIP project schedules.

Joint Utility Systems Fund

The Joint Utility System Fund revenues for FY2022 are proposed at \$79.4 million which is \$5.8 million (6.8%) below the FY2021 adopted budget. Expenditures are \$83.5 million which is \$2.5 million (2.85%) below than the prior year.

The FY2021 proposed Joint Utility Fund budgets include the effect of planned rate changes previously approved by the Board of Public Utilities and the County Council. In FY2022 there is a planned 4% increase in wholesale potable water, potable retail water and non-potable water rates as well as a 2% increase in sewer rates.

SUMMARY OF SIGNIFICANT CHANGES

Other Enterprise Funds

FY2022 revenues totaling \$43.6 million in these business-type activities funds are projected to be \$2.4 million, or 5.8%, higher than FY2021. Total expenses of \$44.9 million for the FY2022 proposed budget are \$4.2 million or 10.41% higher than FY2021.

The Environmental Services Fund expenses are \$7.4 million in the proposed FY2022 budget which is \$2.3 million above the FY2021 adopted budget. The proposed FY2022 revenues of \$4.9 million are \$247,500 higher than in FY2021. The revenue variance is due primarily to increased GRT revenue and increased residential and commercial volumes.

In the Transit Fund, proposed revenues of \$3.9 million are \$508,896 below the adopted FY2021 budget due primarily to the timing of capital grant funding. Proposed expenditures are \$5 million or \$1 million below the FY2021 budget due primarily to the timing of bus replacement and related grants. Transfers-in to the Transit Fund from the General Fund continue to include \$250,000 to cover the weekend routes approved but not yet implemented due to coronavirus related impacts.

The Fire Fund proposed expenditures are \$28.4 million and proposed revenues are \$31.6 million for FY2022. The \$150,210 (0.5%) increase in expenditures is due primarily to the planned amounts within the DOE Cooperative Agreement and is fully offset by associated increases in related revenue from both the General Fund and DOE. The higher percentage increase in revenues of 1.7% or \$518,990 is due primarily to the projected increase in Fire Protection Excise Tax.

The Airport Fund proposed revenue is \$3.1 million and expenditures are \$4.2 million. This is approximately \$2.1 million increase in revenue and a \$2.8 million increase in proposed budgeted expenditures. This is due to the timing of proposed grant funded projects for FY2022 which include new state grant opportunities.

Internal Service Funds

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

Total FY2022 budgeted expenditures in the Fleet Fund are \$5.04 million or 8.4% lower than in FY2021. Revenues are relatively flat over the FY2021 adopted budget. The decrease in expenditures is due primarily to the FY2021 purchases of a Vactor Jet Rodder and a trolley bus that are not repeated in FY2022.

The Risk Management Fund proposed FY2022 revenues and expenditures are \$13.8 million and \$13.5 million, respectively. The revenues increased \$884,750 or 6.9% over the adopted budget while expenditures increased \$491,825 or 3.8%. The increase in expenditures is due primarily to increases in medical benefits. The increase in revenues is due to increases in benefit rates and cost recovery of other insurance premiums.

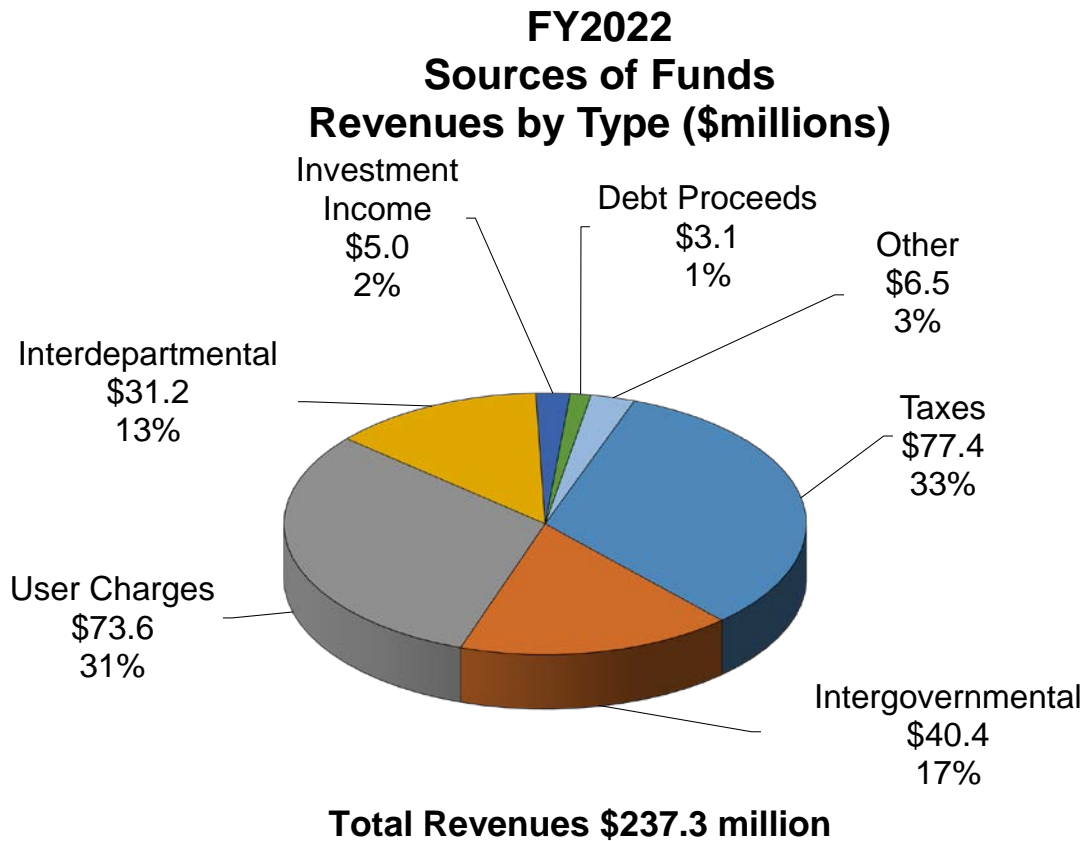
SUMMARY OF SIGNIFICANT CHANGES - STAFFING CHANGES

DEPARTMENT	TITLE	Regular	Limited Term	Temp/ Casual	Total	
Total County FY2021 Adopted		668.25	8.30	20.79	697.34	
General Fund FY2021 Adopted		351.84	1.75	17.14	366.73	
Admin Services - Information Mgmt	Broadband Manager	1.00	-	-	1.00	
Admin Services - Finance	Payroll Coordinator	1.00	-	-	1.00	
Attorney	Associate Attorney	1.00	-	-	1.00	
CMO - Administration	Intergovernmental Affairs Specialist	1.00	-	-	1.00	
Clerk	Deputy Clerk	1.00	-	(0.49)	0.51	
Police - Admin	Victim Advocate	1.00	(0.75)	-	0.25	
General Fund FY2022 Adopted		357.84	1.00	16.65	375.49	A
Other Funds FY2021 Adopted		316.41	6.55	3.65	330.61	
				-	-	
Other Funds FY2022 Adopted		316.41	6.55	3.65	330.61	B
Total Changes - General Fund		6.00	(0.75)	(0.49)	4.76	A
Total Changes - Other Funds		-	-	-	-	B
Total Changes - Countywide		6.00	(0.75)	(0.49)	4.76	A + B
Total County FY2022 Adopted		674.25	7.55	20.30	702.10	

REVENUE AND EXPENDITURE COMPARISONS

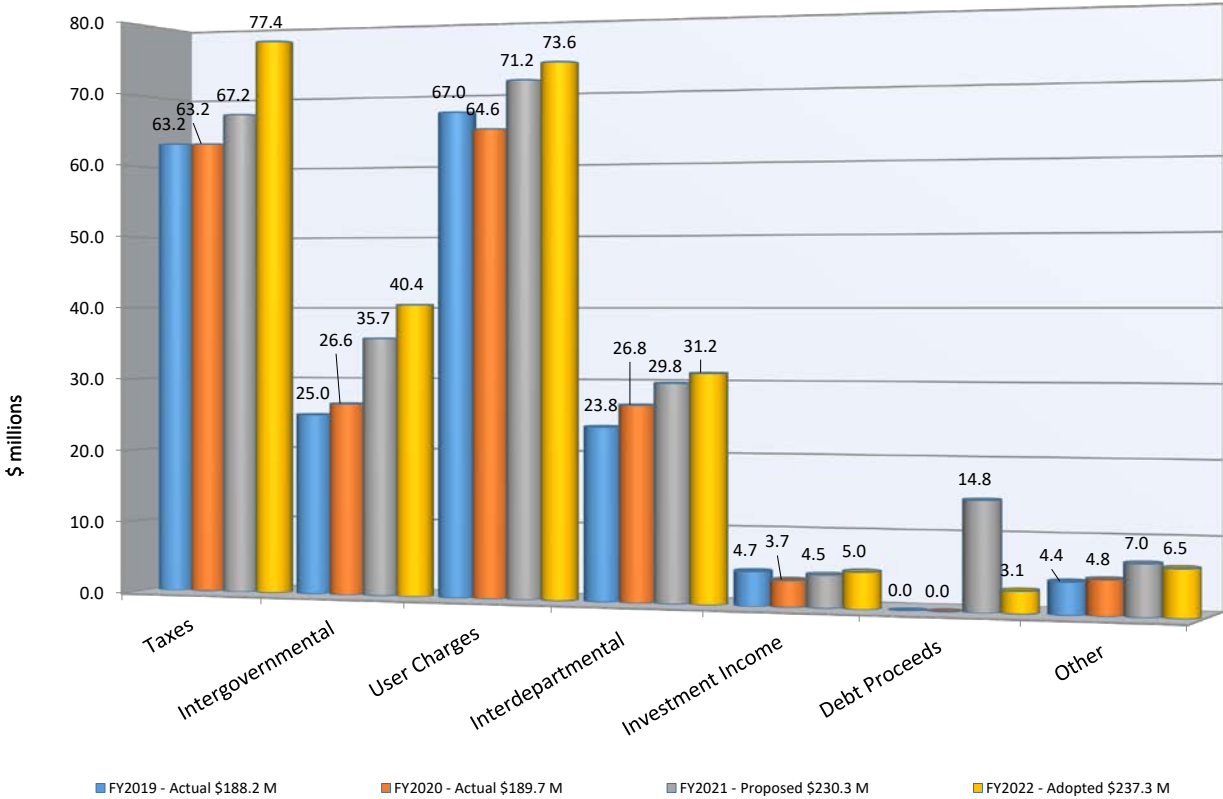
This section will provide comparisons of revenues and expenditures between fiscal years, categories and fund types. Following this introductory narrative will be graphs for the County in total, followed by more detailed information.

Total revenues in FY2022 adopted budget is \$237.3 million compared to \$230.3 million in the FY2021 adopted budget. This \$6.94 million increase is primarily due to increased GRT revenues and the FY2021 planned Joint Public Utilities debt proceeds for the Wastewater Treatment Plan. The increase includes an increase of \$9.73 million in the General Fund; a \$0.87 million increase in the Special Revenue Funds; a decrease of \$1.12 million in the Capital Projects Funds from grants; an decrease of \$5.84 million in the Joint Utility System Fund due to an increase in grants offset by a decrease in debt proceeds; an increase of \$2.4 million in the Other Enterprise Funds; and an increase of \$0.9 million in the Internal Services Funds.



REVENUE AND EXPENDITURE COMPARISONS

4-Year Comparison of Revenues by Category



NOTE:

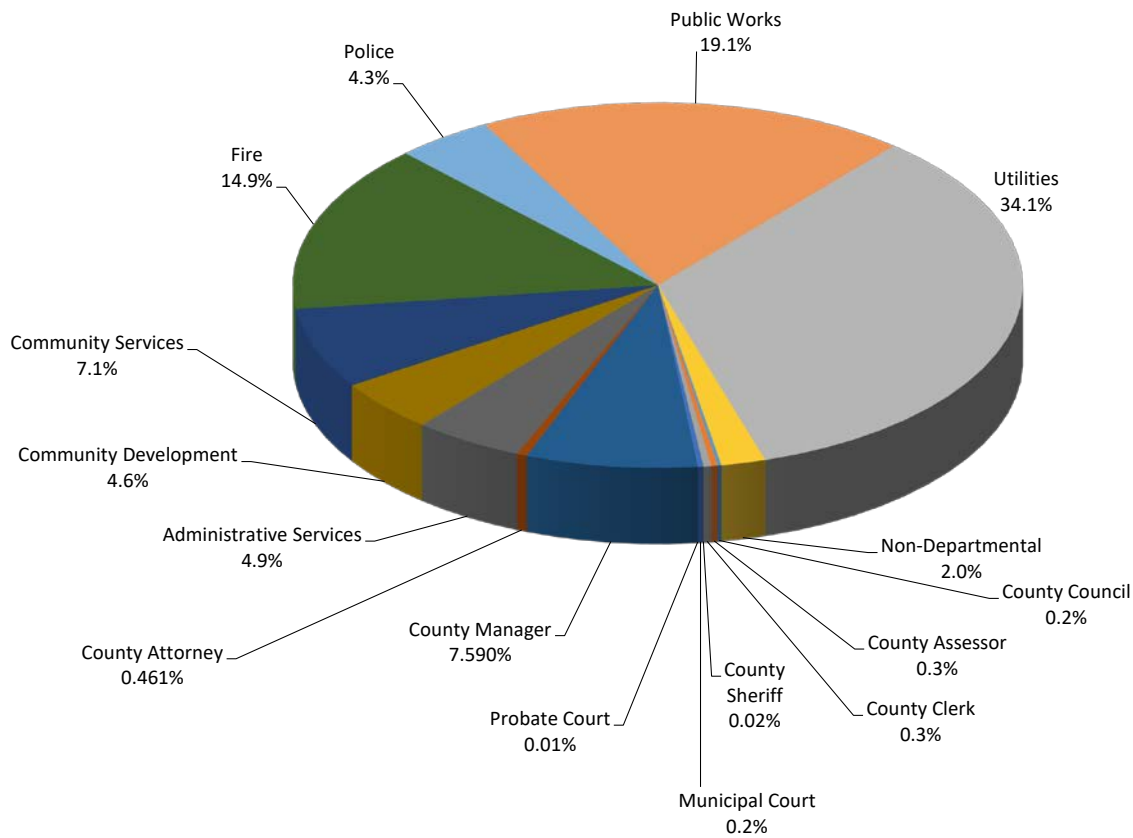
In addition to locally imposed taxes, the 'Taxes' category includes the portion of gross receipts tax imposed by the State and returned to the County for General Fund operations (also called State shared). The portion of the State shared gross receipts is as follows:

FY2019	\$20.8 million	Actual
FY2020	\$20.7 million	Actual
FY2021	\$22.1 million	Adopted
FY2022	\$25.8 million	Adopted

REVENUE AND EXPENDITURE COMPARISONS

Total expenditures in the FY2022 adopted budget are \$245.1 million compared to \$239.5 million in the FY2021 adopted budget. This \$5.6 million increase includes an increase of \$2.4 million in the General Fund, an increase of \$.9 million in the Capital Projects Funds; a decrease of \$2.4 million in the Joint Utility System Fund; an increase of \$4.2 million in the Other Enterprise Funds and an increase of \$0.5 million in Internal Services Funds.

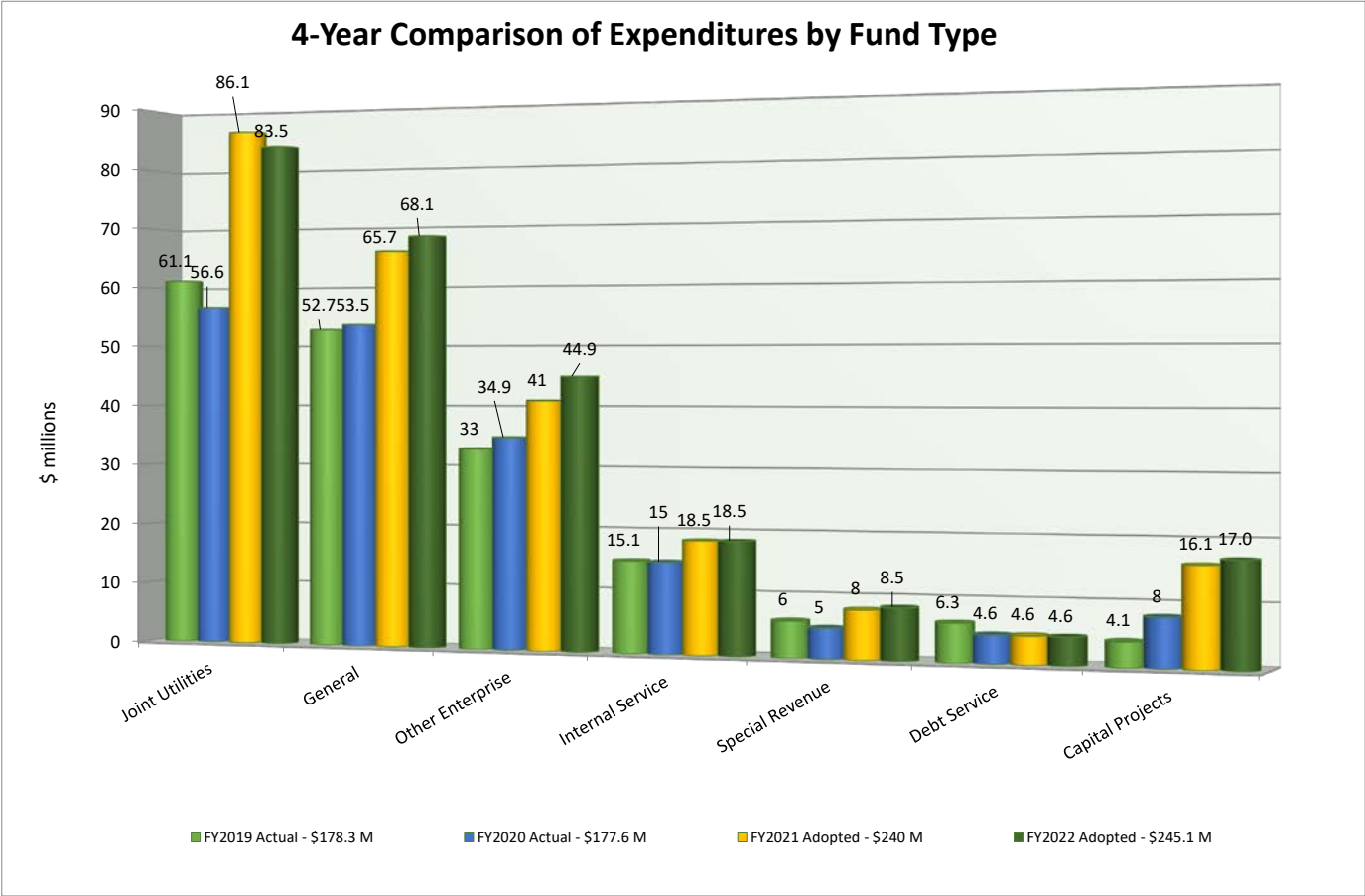
FY2022 Uses of Funds Expenditures by Department



Total Expenditures \$245.1 million

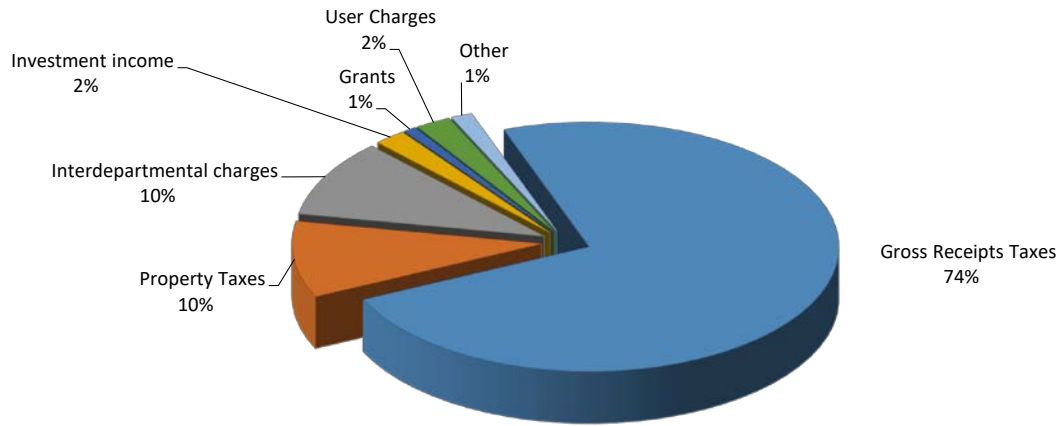
	\$ In millions		\$ In millions
County Council	\$ 0.4	Community Development	11.3
Municipal Court	0.6	Administrative Services	11.9
County Manager	18.6	Community Services	17.5
County Assessor	0.7	Fire	36.6
County Attorney	1.1	Police	10.5
County Clerk	0.8	Public Works	46.7
Probate	0.01	Utilities	83.5
County Sheriff	0.02	Non-Departmental	4.8
Total		\$ 245.1	

REVENUE AND EXPENDITURE COMPARISONS

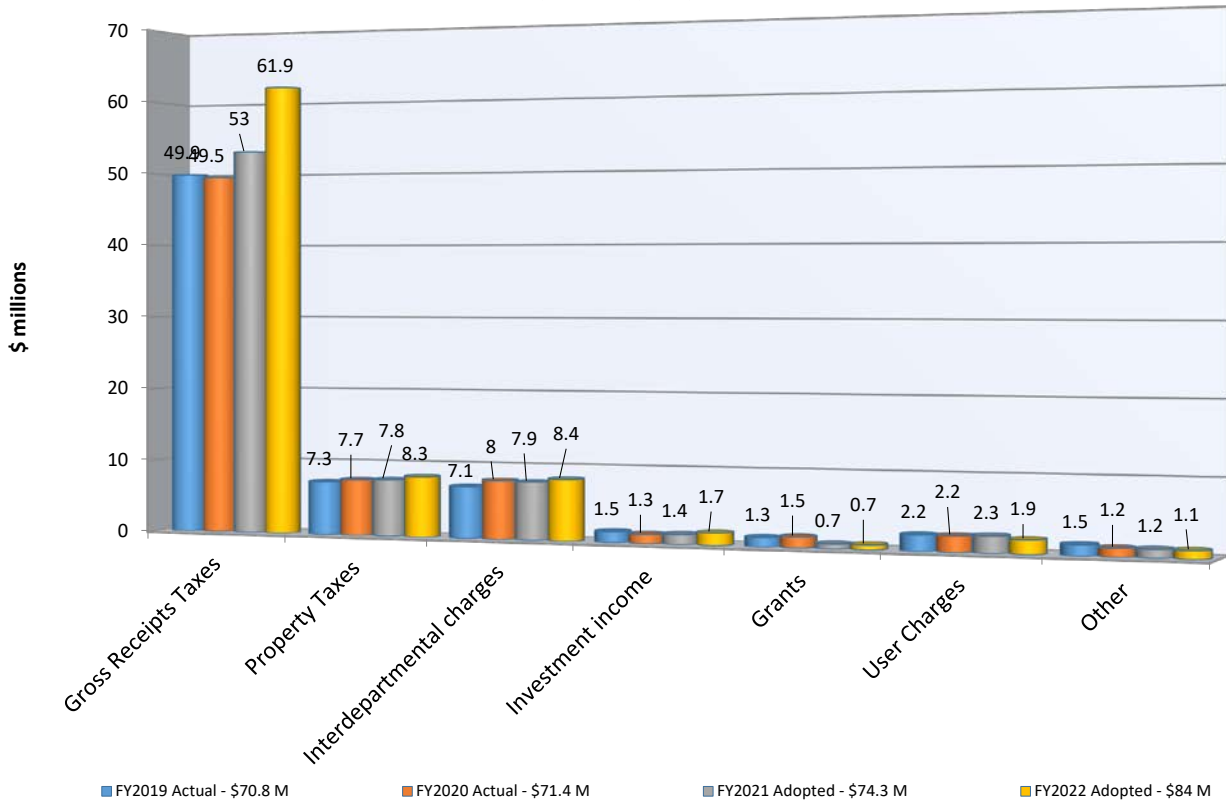


REVENUE AND EXPENDITURE COMPARISONS - GENERAL FUND

General Fund Revenues Comparison by Category FY2022

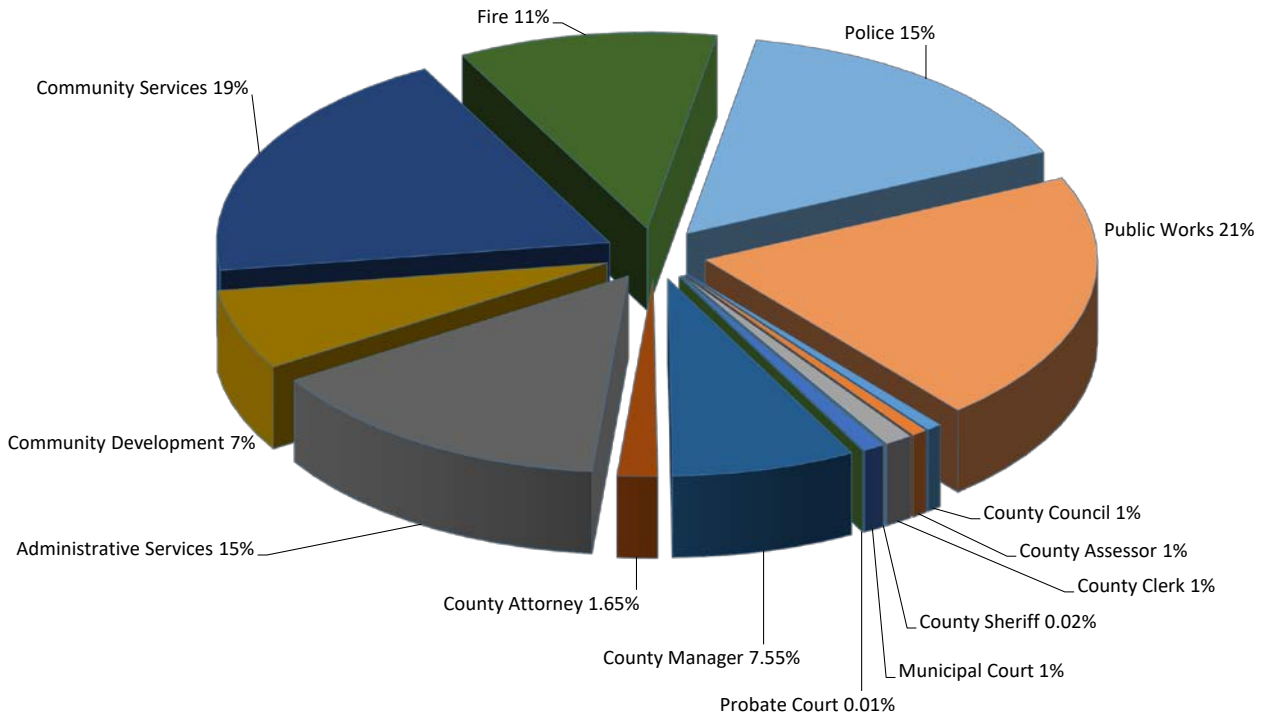


General Fund 4-Year Comparison of Revenues by Category

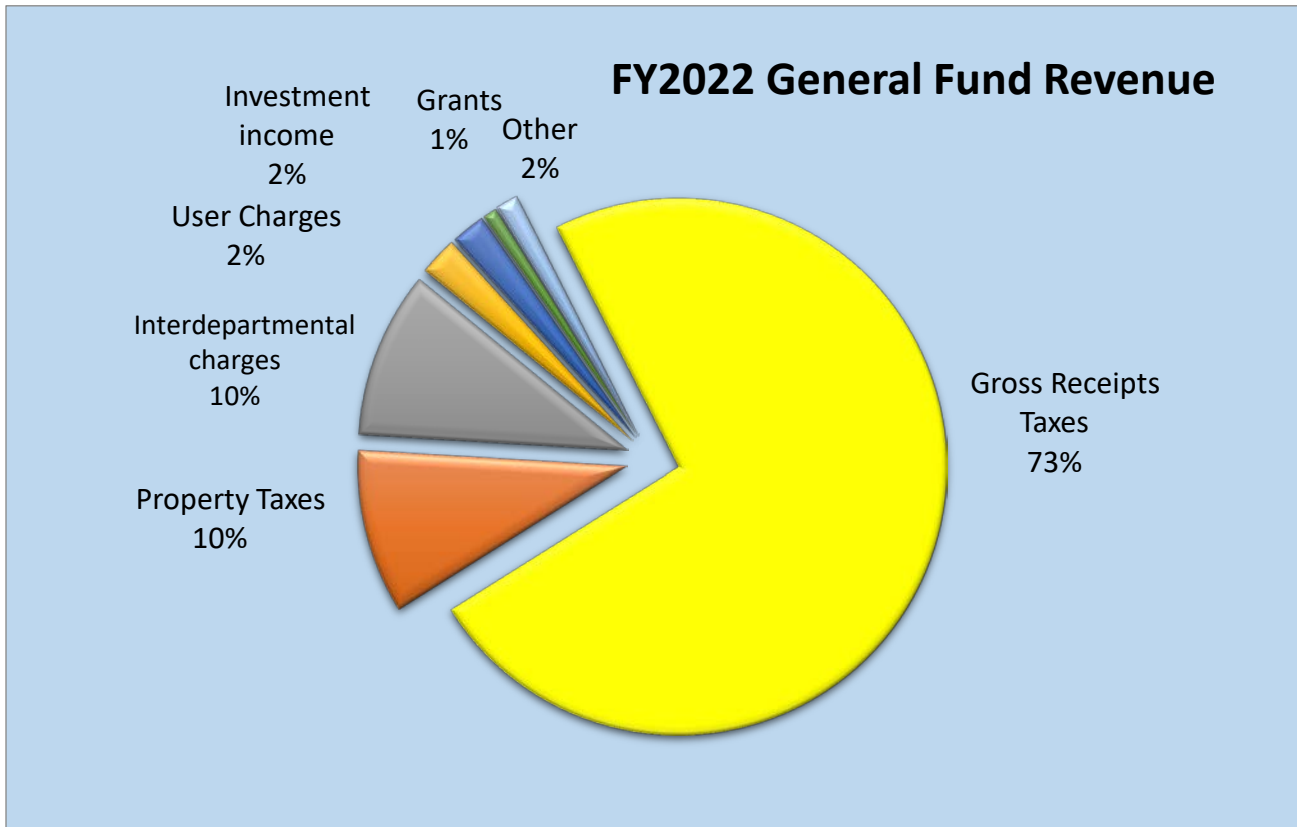


REVENUE AND EXPENDITURE COMPARISONS - GENERAL FUND

General Fund Expenditures by Department FY2022



REVENUE AND EXPENDITURE COMPARISONS



FY2022

Revenues in the General Fund are projected to be \$9.7 million higher in FY2022 than the FY2021 adopted budget. This change consists of the following items:

- Gross receipts tax (GRT) - \$8.8 million increase, primarily related to planned spending at LANL and anticipated development projects in town.
- Property taxes - \$0.5 million increase which is valuation growth projected.
- Interdepartmental charges - \$0.5 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 - \$0.4 million increase, based upon projected higher fund balances and a favorable investment market.
- Grant and other revenues – decrease of \$0.4 million based upon trend projections post Covid-19 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 1/8th 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 1/8th 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 FY2022, the General Fund’s combined Gross Receipts Tax revenue, including the State Shared portion, is projected to be approximately \$61.9 million or 74% 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.

Summary of Gross Receipts Tax Rates Enacted at July 1, 2021 (pre-HB479)

<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
County Portion	<u>3.2875%</u>	<u>44.99%</u>	
NCRTD Portion Regional Transit	<u>0.1250%</u>	<u>1.71%</u>	North Central Regional Transit District (NCRTD)
State Portion	<u>3.9000%</u>	<u>53.30%</u>	State Imposed - Retained by the State. Includes the new 1/8 increment effective 7/1/2010.
Total	7.3125%	100.00%	

REVENUE AND EXPENDITURE COMPARISONS

House Bill 479 (HB479) was implemented by the State Taxation and Revenue Department on July 1, 2019 which de-earmarked, grandfathered, consolidated, and unrestricted certain increments of GRT that have been enacted by the County. The full effect of this action will not appear on County reports until an anticipated date of September 15, 2021 beginning with July 2021 tax activity. This does not impact the GRT increments already enacted. The following table summarizes the impact of HB479 and illustrates the remaining taxing authority:

Type Rate	HB479 (New Structure)								Grandfathered											
	601		602		401		402		403		404		415		380		430		435	
	Unrestricted GRT Municipal	Unrestricted Municipal w Referendum	New Municipal HB479	Unrestricted GRT Countywide	Unrestricted GRT Countywide w Referendum	Unrestricted GRT County Area	Unrestricted GRT County w Referendum	New County HB479	Regional Transit GRT	Total County	Health Care	Local Hospital	Emerg. Comm.	Grandfathered Set to Sunset*						
Prior	2.0500%	0.4500%	2.5000%	1.0000%	0.2500%	0.1200%	0.3800%	1.7500%	0.1250%	1.8750%	0.0625%	0.5000%	0.2500%	0.8125%						
Previously Enacted:																				
650 Municipal	-1.2500%		-1.2500%																	
630 Municipal	-0.0625%		-0.0625%																	
645 Municipal Infrastructure	-0.1250%		-0.1250%																	
ENACTED MUNICIPAL	-1.4375%	0.0000%	-1.4375%																	
410 County				-0.1250%						-0.1250%										
410 County				-0.1250%						-0.1250%										
410 County 3rd 1/8th				-0.1250%						-0.1250%										
480 County Correctional				-0.1250%						-0.1250%										
440 County Fire Protection										-0.1250%										
415 NCRTD Regional Transit									-0.1250%	-0.1250%										
ENACTED COUNTY				-0.5000%	0.0000%	0.0000%	-0.1250%		-0.1250%	-0.7500%										
REMAINING AUTHORITY	0.6125%	0.4500%	1.0625%	0.5000%	0.2500%	0.1200%	0.2550%	0.0000%		1.1250%	0.0625%	0.5000%	0.2500%	0.8125%						
TOTAL LOCAL REMAINING										2.1875%			Total w/Sunset	3.0000%						
Approximate Annual Revenue	12,509,700	9,190,800	\$ 21,700,500	10,212,000	5,106,000	2,450,880	5,208,120	-	\$ 22,977,000	1,276,500	10,212,000	5,106,000	\$ 16,594,500							
													\$ 61,272,000							

If all remaining taxing authority for local options were implemented, the projected increase in GRT revenues would be approximately \$61.2 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 FY2022, property tax revenues are projected to be approximately \$8.3 million, or 10% of the General Fund's total projected revenues. Property tax revenues are calculated by multiplying one-third of the assessed valuation of the property by the mill rate levy approved by the State Department of Finance and Administration. Because Los Alamos is a Class H County, it receives both Municipal and County mill rate assessments on residential and non-residential property. At the time the FY2022 budget was developed, the State had not determined new property tax mill levies. Therefore, calendar 2020 levies have been used to project fiscal year 2022 property tax revenues.

Total property tax rates for calendar year 2020 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

REVENUE AND EXPENDITURE COMPARISONS

Operational and Debt Service levies. Of the total residential levy, the County received 9.433 mils, 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.

Property Taxes Imposed for 2020 Tax Year			
	Max Allowed by Statute	Residential and Non Residential Imposed **	Unimposed Property Taxes**
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>			
Property Tax Levies for 2020 Tax Year			
	Residential	Non Residential	
County	5.493	8.792	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	3.694	3.972	
Total	9.187	12.764	

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 FY2022 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 FY2022. 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 \$200,000 is included in the CIP Fund for FY2022. 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 GRT revenues are estimated to change as follows (in \$millions):

(in \$millions)												
Actual	Actual	Projected										
2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	
55	58	65	68	70	72	74	74	74	74	74	74	74
16.4%	5.2%	10.8%	4.4%	2.9%	2.8%	2.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

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

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.

LONG RANGE FINANCIAL PROJECTION

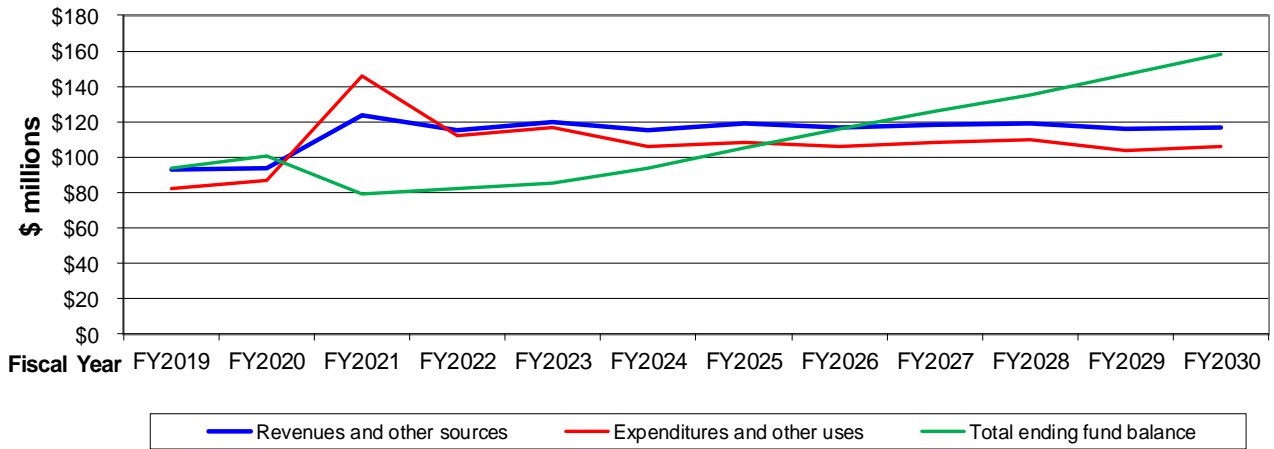
6. If not specifically addressed, revenues are projected to follow either historical trends or historical averages.

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.
3. The \$400,000 per year transfer from the General Fund to the Economic Development Fund for the housing loan programs continues through FY2030.
4. Beginning in FY2023, operational budgeted expenditure are increased by \$280,000 for Community Services and \$110,000 for Public Works Facilities related to the Multi-Generational Pool and Splash Pad.

The following table and graph illustrate the projected outcomes.

Governmental Activities Summary (in \$ millions)												
	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>
Total beginning fund balance	83	94	101	79	82	85	94	105	116	126	135	147
Revenues and other sources	93	94	124	115	120	115	119	117	118	119	116	117
Expenditures and other uses	(82)	(87)	(146)	(112)	(117)	(106)	(108)	(106)	(108)	(110)	(104)	(106)
Total ending fund balance	94	101	79	82	85	94	105	116	126	135	147	158



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).

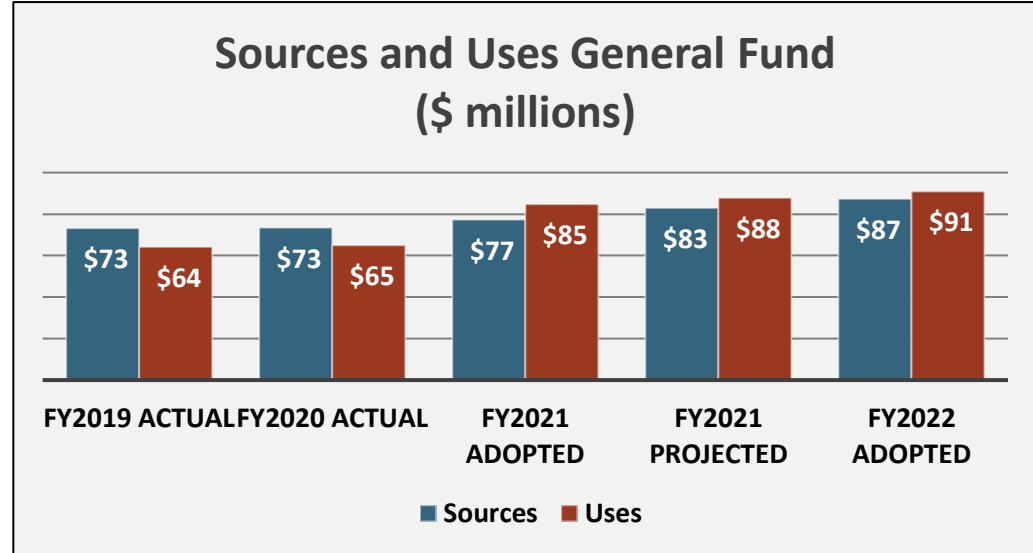
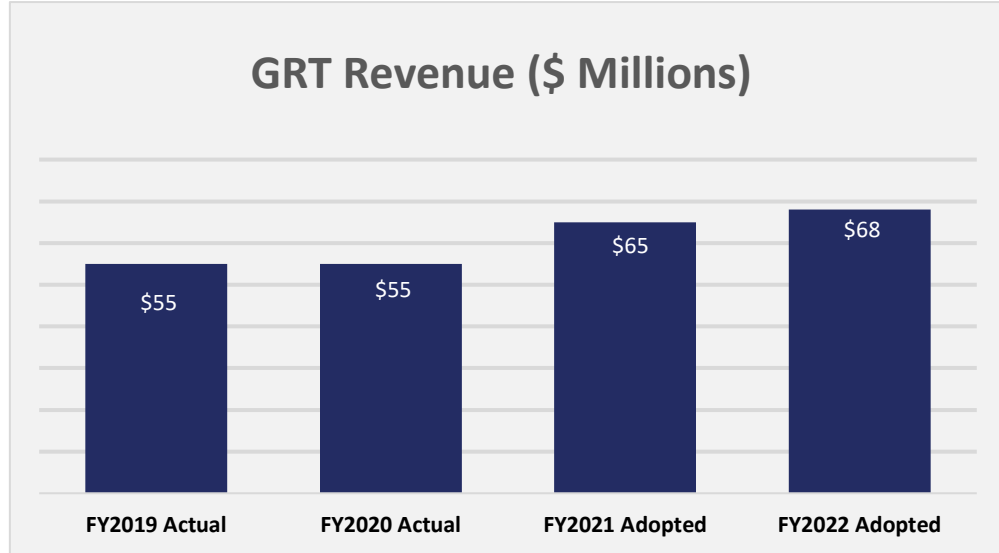
The Council's regional strategy to pursue a State legislative change was successful and has alleviated the risk associated with the tax status of the LANL contractor. Under the new law, any federal or state lab contractor will be subject to GRT, regardless of non-profit status. Another element used by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

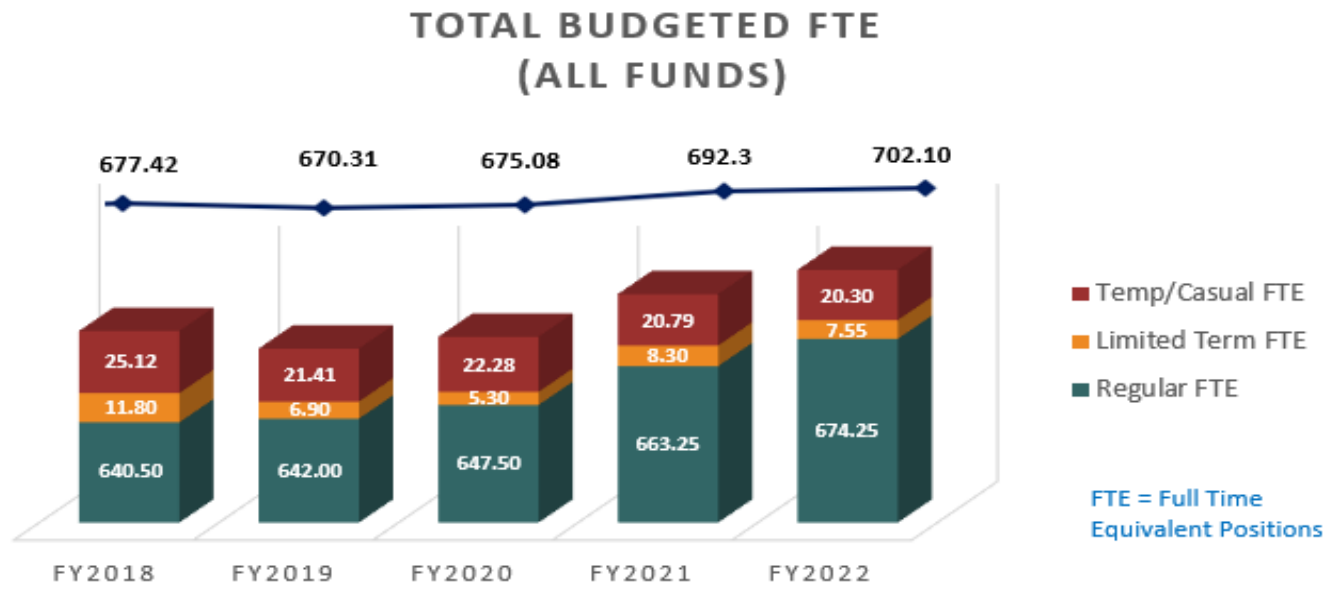
Los Alamos County Manager's Dashboard

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 eleven 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.



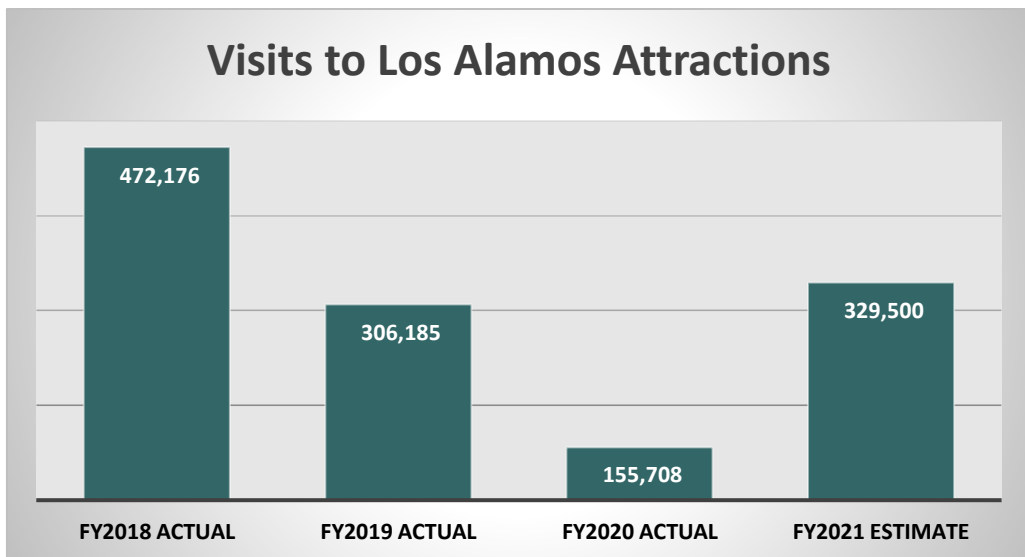
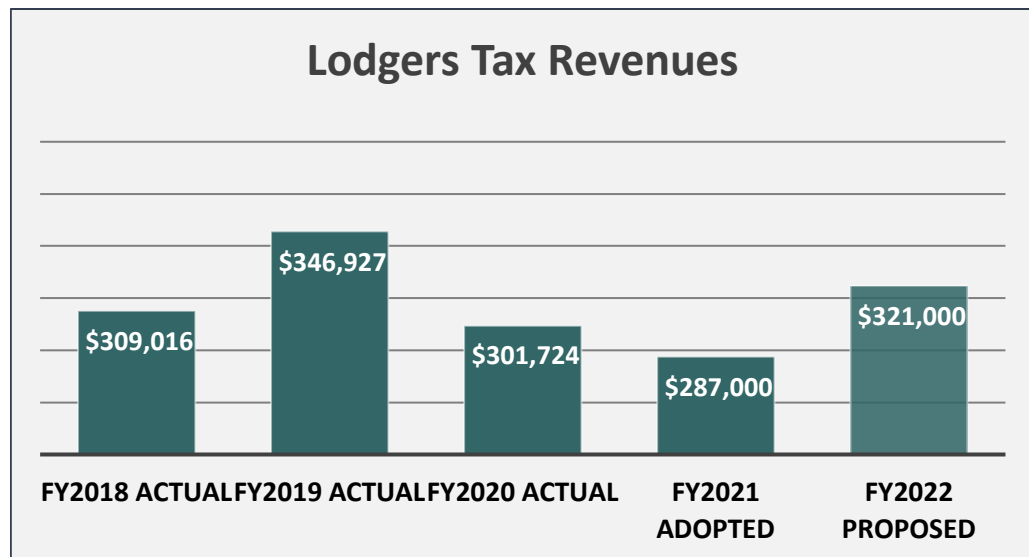
Gross receipts taxes are tied to activity at the largest single employer in the community, Los Alamos National Laboratory. The County continues to work with LANL to project GRT receipts. For FY2022, the estimation of GRT continues to be a driving force in developing our budget.

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 the FY2022 proposed budget, regular FTEs increase by five. During FY2021, Council approved the addition of a Power Scheduler/Energy Analyst in the Utilities Department. The other four additional FTE's are for lifeguards in Community Services. These four positions were included in the analysis of costs associated with the Kiddie Pool previously approved by Council. There are no changes to either limited term or temp/casual FTEs in the proposed FY2022 budget.

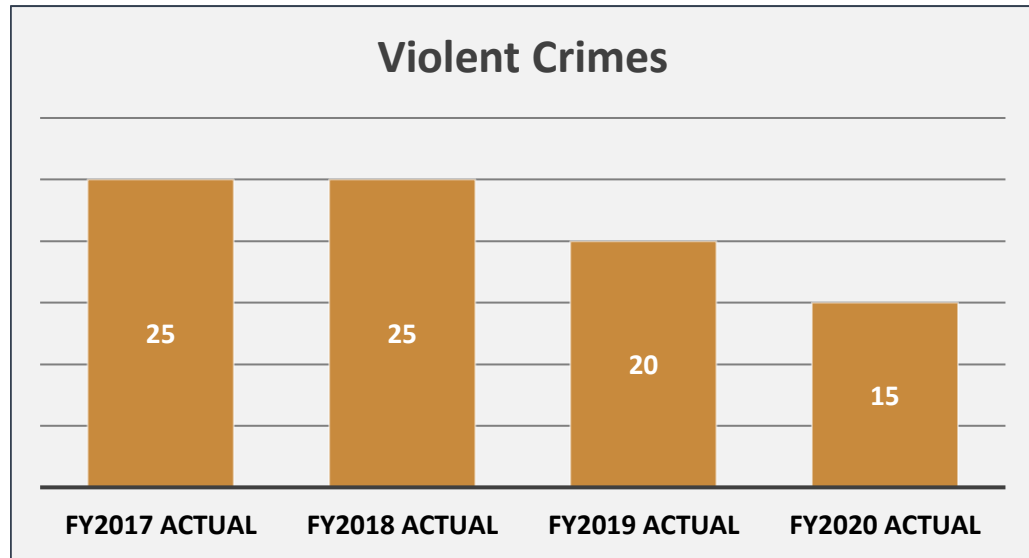
Economic Development



Lodgers Tax is a 5% tax assessed by lodging establishments on room rates and remitted to the County. The receipts in FY2019 were climbing indicating more visitors are coming to Los Alamos to visit. The drop in FY2020 and FY2021 is due to COVID-19 restrictions.

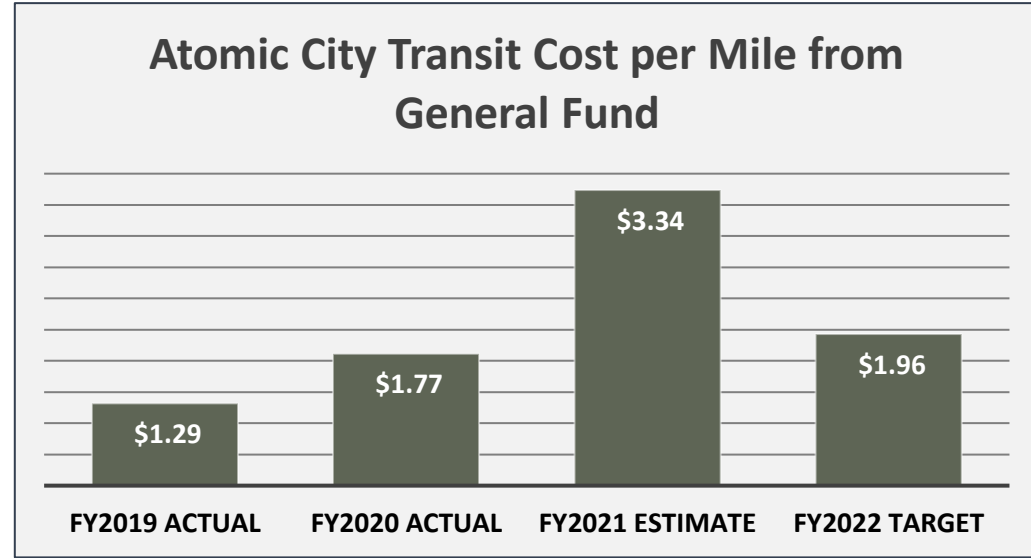
Visitors to Los Alamos for FY2020 and into FY2021 is lower due to COVID-19 restrictions.

Public Safety



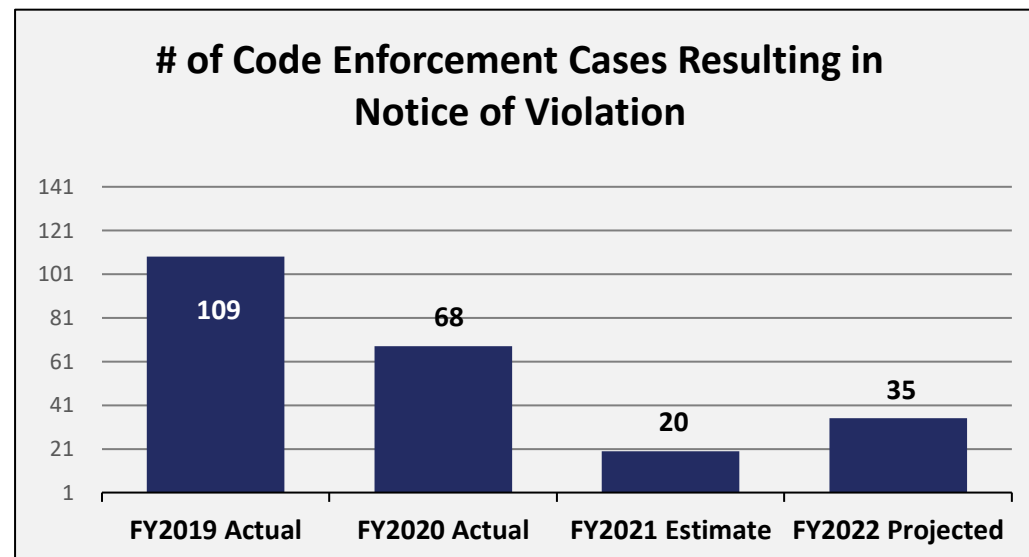
Los Alamos continues to maintain our status as one of the safest communities in the nation. As such, violent crime remained unchanged from 25 in FY2017 to 25 in FY2018, and the Detective Section of the LAPD sustained an outstanding clearance rate of 90% of assigned cases in FY2018.

Transportation

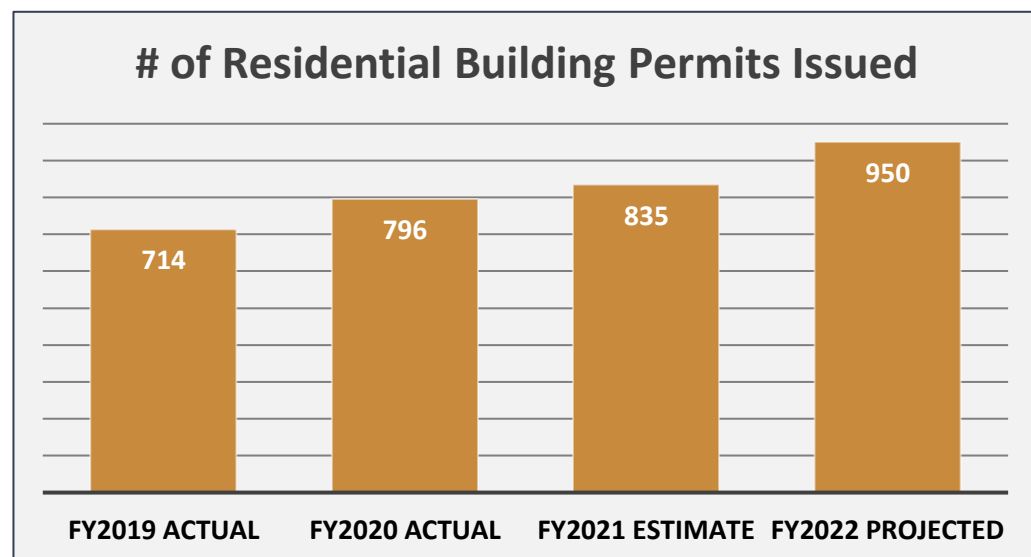


The County's General Fund makes annual transfers to support the Atomic City Transit operations. With federal grant funding and support from the North Central Regional Transit District funding, the overall cost to citizens is expected to decline and remain unchanged. The higher contribution in FY2021 is based on the purchase of electric buses combined with reduced miles due to Covid-19.

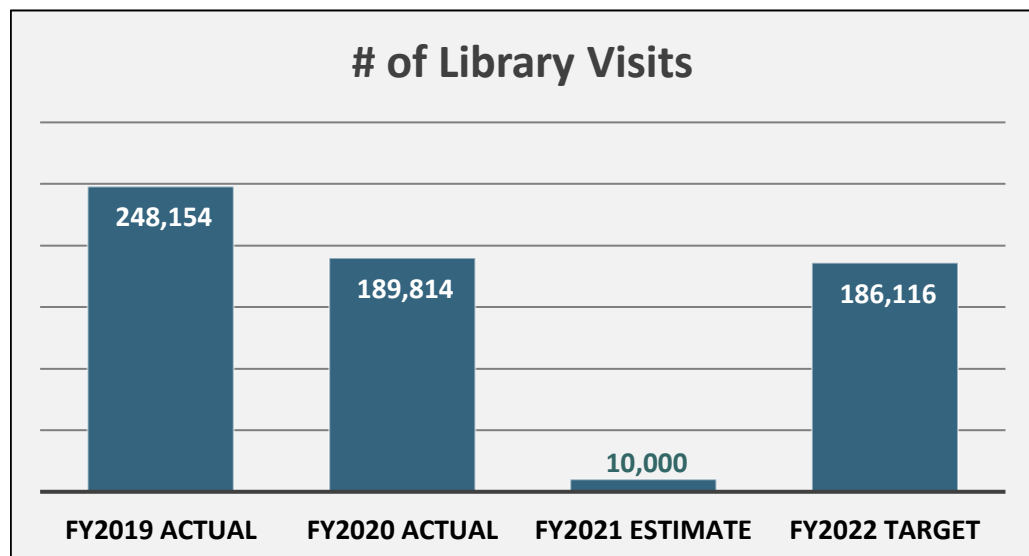
Neighborhood and Community Enrichment



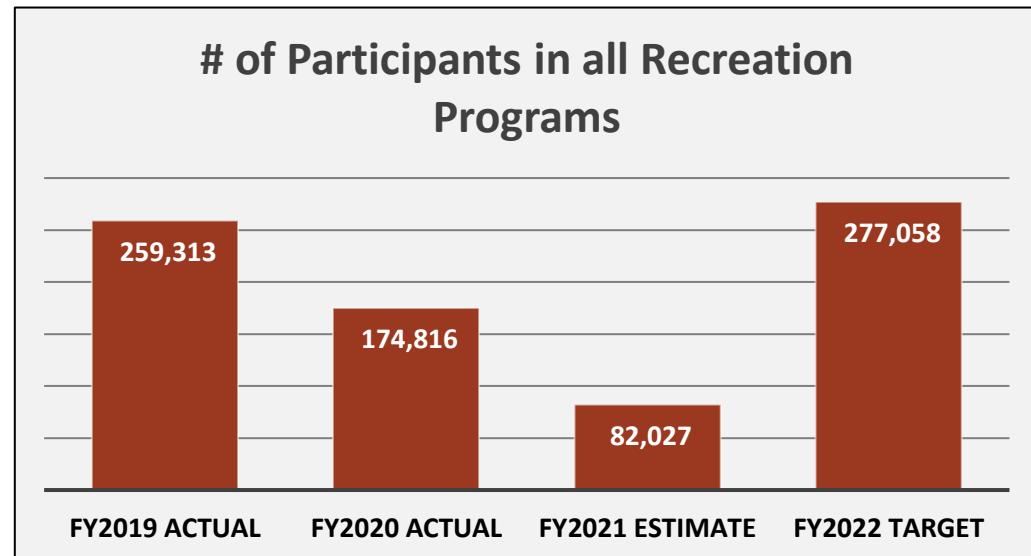
In response to Council's Strategic goals, the Community Development Department (CDD) changed the code enforcement process to begin with a courtesy letter prior to issuance of a notice of violation. In FY2019, CDD issued 922 courtesy letters and only 109 notices of violation. For FY2021, CDD issued 390 courtesy letters with approximately 20 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 decrease in FY2020 and FY2021 was based on library closures due to COVID-19 restrictions. The libraries are now open with very limited hours and number of people allowed.



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. The decline in FY2020 and FY2021 was based on COVID-19 related closures.

FUND / DEPARTMENT STRUCTURE

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

Fund Type	Fund	Department	Fund Statement	Department Summary
GOVERNMENTAL				
General	General			Page #
		County Council	62	126
		Municipal Court	62	128
		County Manager	62	133
		County Assessor	62	145
		County Attorney	62	151
		County Clerk	62	153
		Probate Court	62	161
		County Sheriff	62	164
		Administrative Services	62	165
		Community Development	62	180
		Community Services	62	197
		Fire	62	223
		Police	62	230
		Public Works	62	238
GOVERNMENTAL				
Special Revenue				
	State Shared Revenues	Public Works	66	238
	Lodgers Tax	Community Development	67	180
	State Grants	Fire, Police, Community Services	68	223, 230, 197
	Health Care Assistance	Community Services	69	197
	Economic Development	Community Development	70	180
	Other Special Revenue	Municipal Court, Community Services, Clerk, Assessor	71	128, 197, 153, 145
	Emergency Declarations	Non Departmental	72	301
GOVERNMENTAL				
Debt Service	Debt Service	Non Departmental	73	301
GOVERNMENTAL				
Capital Projects				
	Capital Improvement Projects	Public Works, Community Development, Administrative Services	76	238, 180, 165
	Capital Projects Permanent	Non Departmental	78	301
PROPRIETARY				
Internal Service				
	Fleet	Public Works	80	238
	Risk Management	County Manager	81	133
PROPRIETARY				
Enterprise				
	Environmental Services	Public Works	84	238
	Transit	Public Works	85	238
	Fire	Fire	86	223
	Airport	Public Works	87	238
	Joint Utilities System	Utilities	88	275
	DPU Schedule of Funds	Utilities	93	275

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

GENERAL FUND BUDGET SUMMARY

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2021 Revised Budget	FY2021 Projected	FY2022 Adopted Budget	\$ Variance FY2022 vs FY2021	% Variance FY2022 vs FY2021	Notes
Beginning Fund Balance									
Nonspendable	\$ 1,520,487	1,569,759	1,546,799	1,738,548	1,738,548	1,586,799	40,000	2.6%	
Restricted for Cash Requirements	4,648,574	4,816,047	5,428,481	6,416,879	6,416,879	5,897,224	468,743	8.6%	
Other Restricted/Assigned	5,957,305	2,478,354	2,293,670	4,001,966	4,001,966	3,061,958	768,288	33.5%	
Unassigned	13,097,108	25,370,752	24,851,246	30,409,718	30,409,718	27,093,113	2,241,867	9.0%	
Total beginning fund balance	25,223,474	34,234,912	34,120,196	42,567,111	42,567,111	37,639,094	3,518,898	10.3%	
Revenues									
Gross Receipts Taxes	49,837,384	49,509,874	53,083,000	53,083,000	58,916,000	61,864,000	8,781,000	16.5%	
Property Taxes	7,295,432	7,757,444	7,813,867	7,813,867	7,813,867	8,291,268	477,401	6.1%	
Interdepartmental Charges	7,130,081	8,023,975	7,871,313	7,871,313	7,871,313	8,379,256	507,943	6.5%	
Investment Income	1,501,047	1,278,364	1,348,000	1,348,000	1,877,000	1,729,000	381,000	28.3%	
Grants	1,296,380	1,472,618	673,000	1,016,828	1,056,931	719,000	46,000	6.8%	
User Charges	2,212,373	2,160,637	2,303,270	2,303,270	1,868,013	1,948,142	(355,128)	-15.4%	
Other	1,531,004	1,239,484	1,254,406	1,254,406	1,169,407	1,146,152	(108,254)	-8.6%	
Total Revenues	70,803,701	71,442,396	74,346,856	74,690,684	80,572,531	84,076,818	9,729,962	13.1%	
Transfers from other funds	2,506,762	2,054,958	3,009,197	3,009,197	2,431,000	3,372,266	363,069	12.1%	
Total sources of funds	\$ 98,533,937	107,732,266	111,476,249	120,266,992	125,570,642	125,088,178	13,611,929		
Expenditures									
County Council	\$ 394,776	362,077	425,946	425,946	390,946	436,988	11,042	2.6%	
County Assessor	416,237	474,885	441,289	441,289	429,289	454,534	13,245	3.0%	
County Clerk	557,178	641,966	703,050	703,050	700,050	794,537	91,487	13.0%	
County Sheriff	12,204	13,731	15,543	15,543	14,543	15,696	153	1.0%	
Municipal Court	475,235	543,063	576,616	580,460	564,460	595,860	19,244	3.3%	
Probate Court	4,540	5,310	5,925	5,925	5,925	5,932	7	0.1%	
County Manager	3,005,672	4,018,525	5,959,997	7,309,835	6,530,835	5,141,656	(818,341)	-13.7%	
County Attorney	680,206	822,440	898,231	899,421	889,421	1,127,431	229,200	25.5%	
Administrative Services	7,256,969	7,660,888	8,430,087	8,467,802	8,263,802	9,978,346	1,548,259	18.4%	
Community Development	1,747,129	2,292,301	4,360,930	6,348,720	5,330,720	4,521,505	(160,575)	3.7%	
Community Services	9,941,705	10,457,991	12,418,049	13,172,607	11,948,607	13,249,891	831,842	6.7%	
Fire	4,954,340	5,983,438	7,144,357	7,166,473	6,649,473	7,252,747	108,390	1.5%	
Police	8,669,312	9,449,551	10,358,118	10,920,124	10,531,124	10,451,971	93,853	0.9%	
Public Works	14,547,257	10,781,372	13,957,413	14,309,491	13,117,491	14,107,598	150,185	1.1%	
Total Expenditures	52,662,760	53,507,538	65,695,551	70,766,686	65,366,686	68,134,692	2,439,141	3.7%	
Transfers to other funds	11,636,265	11,657,617	19,121,162	22,164,862	22,564,862	22,678,602	3,557,440	18.6%	[2]
Ending fund balance									
Nonspendable	1,569,759	1,738,548	1,586,799	1,586,799	1,586,799	1,739,299	152,500	9.6%	
Restricted for Cash Requirements	4,816,047	6,416,879	5,475,000	5,897,224	5,897,224	5,678,000	203,000	3.7%	
Other Restricted/Assigned	2,478,354	4,001,966	2,561,958	2,561,958	3,061,958	3,097,788	535,830	20.9%	
Unassigned	25,370,752	30,409,718	17,035,779	17,289,463	27,093,113	23,759,797	6,724,018	39.5%	
Ending fund balance	34,234,912	42,567,111	26,659,536	27,335,444	37,639,094	34,274,884	7,615,348	28.6%	
Total uses of funds	\$ 98,533,937	107,732,266	111,476,249	120,266,992	125,570,642	125,088,178	13,611,929		
Operating Surplus / (Shortfall)	\$ 9,011,438	8,332,199	(7,460,660)	(15,231,667)	(4,928,017)	(3,364,210)			[1]
Unassigned as a % of Revenue	35.83%	42.57%	22.91%	23.15%	33.63%	28.26%			
Unassigned Target (20% of Rev)	14,160,740	14,288,479	14,869,371	14,938,137	16,114,506	16,815,364			
\$ over (under) target	11,210,012	16,121,239	2,166,408	2,351,326	10,978,607	6,944,434			
FTE Summary									
Regular (full & part-time)	329.59	334.09	347.84	347.84	347.84	356.60	8.76	2.5%	
Limited Term	0.75	0.75	1.75	1.75	1.75	1.75	-	0.0%	
Casual, Student & Temp	16.81	17.68	17.14	17.14	17.14	17.14	-	0.0%	
	347.15	352.52	366.73	366.73	366.73	375.49	8.76		

GENERAL FUND BUDGET SUMMARY NOTES

[1] The operating surplus/shortfall is the difference between revenues/transfers in (sources) and expenditures/transfers out (uses). In FY2022, as proposed, sources would exceed uses resulting in a surplus.

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

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2021 Revised Budget	FY2021 Projected Actual	FY2022 Adopted
Economic Development Fund - Housing	\$		400,000	400,000	400,000	400,000
Other Special Revenue Fund - Bench Warrant Fund	22,000	26,000	27,000	27,000	27,000	27,500
Road Fund	-	-				
Debt Service Fund - GRT Revenue Bonds 529	6,265,559	4,550,759	4,552,159	4,552,159	4,552,159	4,556,409
Capital Improvement Projects Fund:						
Road Replacement - routine CIP transfers	3,112,080	4,301,908	4,007,000	4,007,000	4,007,000	6,047,680
Major Network Replacements	295,000	295,000	304,000	304,000	304,000	713,000
Parks Small Projects	57,000	57,000	60,000	60,000	60,000	285,000
Other CIP Projects	5,000	0	5,985,000	9,128,700	9,528,700	4,300,000
Schools / County Project Partnerships	500,000	1,000,000	1,000,000	1,000,000	1,000,000	1,200,000
Transit Fund - ongoing operations	800,000	800,000	1,200,000	1,200,000	1,200,000	1,050,000
Airport Fund- operations	238,126	200,000	165,331	165,331	165,331	200,000
Airport Fund - capital project matching funds	0	0	210,722	210,722	210,722	584,063
Environmental Services	0	0	50,000	50,000	50,000	2,400,000
DWI Fund	24,500	9,950	9,950	9,950	9,950	14,950
Health Care Assistance Fund - operations	317,000	317,000	650,000	650,000	650,000	650,000
Emergency Declarations Fund		100,000	500,000	400,000	400,000	-
Reservoir Road Grant - Water Distribution						250,000
Total Transfers to Other Funds	11,636,265	11,657,617	19,121,162	22,164,862	22,564,862	22,678,602

COMBINED BUDGET STATEMENT

	<u>STATE SHARED REVENUES</u>	<u>LODGERS TAX</u>	<u>STATE GRANTS</u>	<u>HEALTH CARE ASSISTANCE</u>
Fiscal Year (FY) 2022 Adopted				
Total beginning fund balance / working capital	\$ 82,472	226,389	57,068	822,481
Revenues and other sources	580,000	321,000	1,013,346	2,631,000
Transfers from other funds	-	-	14,950	650,000
Expenditures	580,000	404,560	1,006,500	3,114,122
Transfers to other funds	-	-	-	-
Total fund balance / working capital ending FY2022	\$ <u>82,472</u>	<u>142,829</u>	<u>78,864</u>	<u>989,359</u>
Total FY2022 sources of funding	\$ 580,000	321,000	1,028,296	3,281,000
Total FY2022 uses of funding	580,000	404,560	1,006,500	3,114,122
Net increase / (decrease) in fund balance / working capital	\$ <u>-</u>	<u>(83,560)</u>	<u>21,796</u>	<u>166,878</u>
	<u>STATE SHARED REVENUES</u>	<u>LODGERS TAX</u>	<u>STATE GRANTS</u>	<u>HEALTH CARE ASSISTANCE</u>
FY2022 Adopted Budget FTEs	0.00	0.00	0.45	1.19
FY2021 Adopted Budget FTEs	<u>0.00</u>	<u>0.00</u>	<u>0.45</u>	<u>1.19</u>
Net increase / (decrease)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Special Revenue Funds are used to account for revenues that are legally restricted to expenditures for specified purposes.

<u>ECONOMIC DEVELOPMENT</u>	<u>OTHER SPECIAL REVENUE</u>	<u>EMERGENCY DECLARATIONS</u>	<u>SPECIAL REVENUE FUNDS COMBINED</u>	<u>FY2021 ADOPTED BUDGET</u>
5,119,983	728,572	378,094	7,415,059	6,748,235
200,429	265,319	-	5,011,094	4,141,884
400,000	27,500	-	1,092,450	1,586,950
2,848,750	300,893	215,000	8,469,825	7,973,002
2,000,000	-	-	2,000,000	2,000,000
<u>871,662</u>	<u>720,498</u>	<u>163,094</u>	<u>3,048,778</u>	<u>2,504,067</u>
600,429	292,819	-	6,103,544	
4,848,750	300,893	215,000	10,469,825	
<u>(4,248,321)</u>	<u>(8,074)</u>	<u>(215,000)</u>	<u>(4,366,281)</u>	
<u>ECONOMIC DEVELOPMENT</u>	<u>OTHER SPECIAL REVENUE</u>	<u>EMERGENCY DECLARATIONS</u>	<u>SPECIAL REVENUE FUNDS COMBINED</u>	
0.00	1.95	0.00	3.59	
<u>0.00</u>	<u>1.95</u>	<u>0.00</u>	<u>3.59</u>	
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	

STATE SHARED REVENUES FUND BUDGET SUMMARY

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2021 Revised Budget	FY2021 Projected	FY2022 Adopted Budget	\$ Variance FY2022 vs FY2021	% Variance FY2022 vs FY2021
Beginning Fund Balance								
Restricted for Major Street Maintenance	145,983	168,408	168,408	658,440	658,440	82,472	(85,936)	
Revenues								
Major Street Maintenance								
Motor Vehicle Tax	275,660	220,024	250,000	250,000	250,000	250,000	-	0.0%
Gasoline Tax	326,765	270,008	330,000	330,000	330,000	330,000	-	0.0%
Total Revenues	<u>602,425</u>	<u>490,032</u>	<u>580,000</u>	<u>580,000</u>	<u>580,000</u>	<u>580,000</u>	<u>-</u>	<u>0.0%</u>
Transfers from other funds	-	-	-	-	-	-	-	
Total sources of funds	<u>748,408</u>	<u>658,440</u>	<u>773,688</u>	<u>1,238,440</u>	<u>1,238,440</u>	<u>662,472</u>	<u>(85,936)</u>	-11.1%
Expenditures	580,000	-	580,000	1,155,968	1,155,968	580,000	-	0.0%
Transfers to other funds	-	-	-	-	-	-	-	0.0%
Ending Fund Balance								
Restricted for Major Street Maintenance	168,408	658,440	168,408	82,472	82,472	82,472	(85,936)	-51.0%
Total uses of funds	<u>748,408</u>	<u>658,440</u>	<u>748,408</u>	<u>1,238,440</u>	<u>1,238,440</u>	<u>662,472</u>	<u>(85,936)</u>	-11.5%

For detailed department information, please see page 237 (Public Works). FY2022 proposed expenditures in this fund are for the Cumbres del Norte Road Improvements project. FY2021 adopted expenditures are for the North Mesa Road Improvements project. See page 305 (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

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2021 Projected	FY2022 Adopted Budget	\$ Variance FY2022 vs FY2021	% Variance FY2022 vs FY2021
Beginning Fund Balance							
Restricted for Lodgers Tax	375,010	510,867	415,033	521,960	226,389	(188,644)	-45.5%
Revenues							
Lodgers Tax - Promotion	336,790	291,282	275,000	185,000	314,000	39,000	14.2%
Investment Income	10,137	10,442	12,000	16,000	7,000	(5,000)	-41.7%
Total Revenues	<u>346,927</u>	<u>301,724</u>	<u>287,000</u>	<u>201,000</u>	<u>321,000</u>	<u>34,000</u>	11.8%
Total sources of funds	<u>721,937</u>	<u>812,591</u>	<u>702,033</u>	<u>722,960</u>	<u>547,389</u>	<u>(154,644)</u>	-22.0%
Expenditures							
Professional/Contractual	208,152	286,899	490,500	494,033	396,500	(94,000)	-19.2%
Interfund charges - Administration	2,918	3,732	2,538	2,538	8,060	5,522	217.6%
Total Expenditures	<u>211,070</u>	<u>290,631</u>	<u>493,038</u>	<u>496,571</u>	<u>404,560</u>	<u>(88,478)</u>	-17.9%
Ending fund balance							
Restricted for Lodgers Tax	510,867	521,960	208,995	226,389	142,829	(66,166)	-31.7%
Total uses of funds	<u>721,937</u>	<u>812,591</u>	<u>702,033</u>	<u>722,960</u>	<u>547,389</u>	<u>(154,644)</u>	-22.0%

For detailed department information, please see page 179 (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

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2021 Projected	FY2022 Adopted Budget	\$ Variance FY2022 vs FY2021	% Variance FY2022 vs FY2021
Beginning Fund Balance							
Restricted - Community Health Council	-	-	-	-	-		
Restricted - Law Enforcement Protection	573	11,799	-	282	282	282	0.0%
Restricted - Local DWI	19,732	42,641	22,247	37,289	34,692	12,445	
Restricted - Forfeitures and Seizures	242	-	-	-	-	-	0.0%
Restricted - Fire Marshal	25,295	84,408	84,408	740,905	22,000	(62,408)	
Restricted - Fire EMS	397	-	-	94	94	94	100.0%
Total Beginning Fund Balance	<u>46,239</u>	<u>138,848</u>	<u>106,655</u>	<u>778,570</u>	<u>57,068</u>	<u>(49,587)</u>	
Revenues							
State Grant - Community Health Council			5,846	5,846	5,846	-	100.0%
State Grant - Law Enforcement Protection	39,200	40,400	39,800	39,800	41,000	1,200	3.0%
State Grant - Local DWI	74,796	63,010	86,000	86,000	95,500	9,500	11.0%
State Grant - Forfeitures and Seizures	-	-	-	-	-	-	0.0%
State Grant - Fire Marshal	582,231	872,208	480,000	815,906	870,000	390,000	81.3%
State Grant - Fire EMS	10,288	9,894	10,500	10,500	-	(10,500)	-100.0%
Investment Income	-	10,403	-	22,000	1,000	1,000	100.0%
Total Revenues	<u>706,515</u>	<u>995,915</u>	<u>622,146</u>	<u>980,052</u>	<u>1,013,346</u>	<u>391,200</u>	62.9%
Transfers from other funds	24,500	9,950	9,950	9,950	14,950	5,000	50.3%
Total sources of funds	<u>777,254</u>	<u>1,144,713</u>	<u>738,751</u>	<u>1,768,572</u>	<u>1,085,364</u>	<u>346,613</u>	46.9%
Expenditures							
Community Health Council	-	-	5,846	5,846	-	(5,846)	100.0%
Law Enforcement Protection	27,974	51,917	39,800	39,800	41,000	1,200	3.0%
Local DWI	76,387	78,312	98,547	98,547	95,500	(3,047)	-3.1%
Forfeitures and Seizures	242	-	-	-	-	-	
Fire Marshal	523,118	226,114	480,000	1,556,811	870,000	390,000	81.3%
Fire EMS	10,685	9,800	10,500	10,500	-	(10,500)	-100.0%
Total Expenditures	<u>638,406</u>	<u>366,143</u>	<u>634,693</u>	<u>1,711,504</u>	<u>1,006,500</u>	<u>371,807</u>	58.6%
Ending fund balance							
Restricted - Community Health Council	-	-	-	-	5,846	5,846	100.0%
Restricted - Law Enforcement Protection	11,799	282	-	282	282	282	100.0%
Restricted - Local DWI	42,641	37,289	19,650	34,692	49,642	29,992	152.6%
Restricted - Forfeitures and Seizures	-	-	-	-	-	-	0.0%
Restricted - Fire Marshal	84,408	740,905	84,408	22,000	23,000	(61,408)	-72.8%
Restricted - Fire EMS	-	94	-	94	94	94	100.0%
Total Ending fund balance	<u>138,848</u>	<u>778,570</u>	<u>104,058</u>	<u>57,068</u>	<u>78,864</u>	<u>(25,194)</u>	-24.2%
Total uses of funds	<u>777,254</u>	<u>1,144,713</u>	<u>738,751</u>	<u>1,768,572</u>	<u>1,085,364</u>	<u>346,613</u>	46.9%
FTE Summary							
Regular (full & part-time)	0.45	0.45	0.45	0.45	0.45	-	0.0%

For detailed department information, please see pages 196 (Community Services), 222 (Fire) and 229 (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

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2021 Projected	FY2022 Adopted Budget	\$ Variance FY2022 vs FY2021	% Variance FY2022 vs FY2021
Beginning Fund Balance							
Restricted for Health Care Assistance	521,060	674,063	404,156	474,316	807,031	402,875	
Nonspendable for Prepaid Items	15,450	15,450	15,450	15,450	15,450	-	
Total Beginning Fund Balance	<u>536,510</u>	<u>689,513</u>	<u>419,606</u>	<u>489,766</u>	<u>822,481</u>	<u>402,875</u>	96.0%
Revenues							
Gross Receipts Taxes	2,056,170	2,042,658	2,190,000	2,431,000	2,553,000	363,000	16.6%
Rental Income	69,860	70,359	53,000	53,000	53,000	-	0.0%
Investment Income	2,780	7,859	13,000	15,000	25,000	12,000	92.3%
Total Revenues	<u>2,128,810</u>	<u>2,120,876</u>	<u>2,256,000</u>	<u>2,499,000</u>	<u>2,631,000</u>	<u>375,000</u>	16.6%
Transfers from other funds	317,000	317,000	650,000	650,000	650,000	-	0.0%
Total sources of funds	<u>2,982,320</u>	<u>3,127,389</u>	<u>3,325,606</u>	<u>3,638,766</u>	<u>4,103,481</u>	<u>777,875</u>	23.4%
Expenditures							
Salaries and Benefits	87,654	93,264	108,457	108,457	115,503	7,046	6.5%
Professional/Contractual Services	2,190,215	2,528,014	2,702,500	2,705,865	2,979,600	277,100	10.3%
Materials and Supplies	14,302	15,769	1,000	1,000	17,662	16,662	1666.2%
Intra/Interfund Charges	636	576	963	963	1,357	394	40.9%
Total Expenditures	<u>2,292,807</u>	<u>2,637,623</u>	<u>2,812,920</u>	<u>2,816,285</u>	<u>3,114,122</u>	<u>301,202</u>	10.7%
Ending fund balance							
Restricted for Health Care Assistance	674,063	474,316	497,236	807,031	973,909	476,673	95.9%
Nonspendable for Prepaid Items	15,450	15,450	15,450	15,450	15,450	-	0.0%
Total Ending fund balance	<u>689,513</u>	<u>489,766</u>	<u>512,686</u>	<u>822,481</u>	<u>989,359</u>	<u>476,673</u>	
Total uses of funds	<u>2,982,320</u>	<u>3,127,389</u>	<u>3,325,606</u>	<u>3,638,766</u>	<u>4,103,481</u>	<u>777,875</u>	23.4%
FTE Summary							
Regular (full & part-time)	1.19	1.19	1.19	1.19	1.19	-	0.0%

For detailed department information, please see page 196 (Community Services).

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 increased 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

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2021 Projected	FY2022 Adopted Budget	\$ Variance FY2022 vs FY2021	% Variance FY2022 vs FY2021
Beginning Fund Balance							
Assigned for Econ Development	6,663,074.00	5,048,541	4,897,083.00	5,978,045.00	5,119,983.00	222,900	4.6%
Nonspendable	597,403.00	597,403	-	-	-	-	0.0%
Total beginning fund balance	<u>7,260,477.00</u>	<u>5,645,944</u>	<u>4,897,083.00</u>	<u>5,978,045.00</u>	<u>5,119,983.00</u>	<u>222,900</u>	
Revenues							
Investment Income	121,622	80,196	147,000	179,000	154,000	7,000	4.8%
Loan Repayment	45,967	35,645	-	10,359	46,429	-	0.0%
Other	40,888	27,078	0	0	0	-	0.0%
Total revenues	<u>208,477</u>	<u>142,919</u>	<u>147,000</u>	<u>189,359</u>	<u>200,429</u>	<u>53,429</u>	36.3%
Transfers from other funds	170,260	1,500,000	400,000	1,400,000	400,000	-	100.0%
Total sources of funds	<u>7,639,214</u>	<u>7,288,863</u>	<u>5,444,083</u>	<u>7,567,404</u>	<u>5,720,412</u>	<u>276,329</u>	
Expenditures							
Economic Development Programs	590,786	4,363	-	-	-	-	0.0%
Infrastructure and Housing	4,671	599,903	2,157,750	-	2,348,750	191,000	8.9%
Downtown Redevelopment	13,174	46,541	-	-	-	-	
Local Econ Dev Loans/Grants	-	-	100,000	-	100,000	0	0.0%
Grants to LAPS	1,200,000	452,579	-	2,047,421	-	-	
Housing Rehabilitation Program	104,039	99,532	200,000	200,000	200,000	0	0.0%
Downpayment Assistance Program	80,600	107,900	200,000	200,000	200,000	0	0.0%
Total Expenditures	<u>1,993,270</u>	<u>1,310,818</u>	<u>2,657,750</u>	<u>2,447,421</u>	<u>2,848,750</u>	<u>191,000</u>	7.2%
Transfers to other funds			2,000,000	-	2,000,000		
Ending fund balance							
Assigned for Econ Development	5,048,541	5,978,045	786,333	5,119,983	871,662	85,329	
Nonspendable	597,403	-	-	-	-	-	
Ending fund balance	<u>5,645,944</u>	<u>5,978,045</u>	<u>786,333</u>	<u>5,119,983</u>	<u>871,662</u>	<u>85,329</u>	10.9%
Total uses of funds	7,639,214	7,288,863	5,444,083	7,567,404	5,720,412	276,329	5.1%
Operating Surplus / (Shortfall)	(1,614,533)	332,101	(4,110,750)	(858,062)	(4,248,321)	(137,571)	

For detailed department information, please see page 179 (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

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2021 Projected	FY2022 Adopted Budget	\$ Variance FY2022 vs FY2021	% Variance FY2022 vs FY2021
Beginning Fund Balance							
Restricted for Property Tax Valuation	603,095	579,307	538,447	599,131	580,446	41,999	7.8%
Restricted for Clerk's Recording Equipment	82,504	94,796	96,096	106,241	110,541	14,445	15.0%
Restricted for Bench Warrant Collections	-	-	89	-	284	195	219.1%
Restricted for Aquatic Center Operations	34,767	35,224	33,224	35,689	34,760	1,536	4.6%
Restricted for Library Operations	15,609	15,894	14,694	3,632	2,541	(12,153)	-82.7%
Total Beginning Fund Balance	<u>735,975</u>	<u>725,221</u>	<u>682,550</u>	<u>744,693</u>	<u>728,572</u>	<u>46,022</u>	<u>6.7%</u>
Revenues							
Property Tax Administrative Fees	193,764	201,738	195,000	195,000	209,900	14,900	7.6%
Clerk's Recording Fees	21,873	28,592	28,000	28,000	28,000	-	0.0%
Bench Warrant Fees	2,692	2,366	3,300	3,300	3,300	-	0.0%
Aquatic Center Gifts / Donations	-	-	1,000	1,000	1,000	0	0.0%
Library Gifts / Donations	100	-	2,000	2,000	2,000	0	0.0%
Investment Income	996	13,924	20,438	22,180	21,119	681	3.3%
Total Revenues	<u>219,425</u>	<u>246,620</u>	<u>249,738</u>	<u>251,480</u>	<u>265,319</u>	<u>15,581</u>	<u>6.2%</u>
Transfers from other funds	22,000	26,000	27,000	27,000	27,500	500	1.9%
Total sources of funds	<u>977,400</u>	<u>997,841</u>	<u>959,288</u>	<u>1,023,173</u>	<u>1,021,391</u>	<u>62,103</u>	<u>6.5%</u>
Expenditures							
Property Tax Valuation	217,552	193,215	231,685	231,685	237,387	5,702	2.5%
Clerk's Recording Equipment	9,581	19,024	26,700	26,700	26,700	-	0.0%
Bench Warrant Collections	24,692	28,366	30,016	30,016	30,606	590	2.0%
Aquatic Center Gift	354	243	3,000	3,000	3,000	0	0.0%
Library Gift	-	-	3,200	3,200	3,200	0	0.0%
Total Expenditures	<u>252,179</u>	<u>240,848</u>	<u>294,601</u>	<u>294,601</u>	<u>300,893</u>	<u>6,292</u>	<u>2.1%</u>
Transfers to Other Funds		12,300					
Ending fund balance							
Restricted for Property Tax Valuation	579,307	599,131	517,762	580,446	569,959	52,197	10.1%
Restricted for Clerk's Recording Equipment	94,796	106,241	100,396	110,541	114,841	14,445	14.4%
Restricted for Bench Warrant Collections	-	-	373	284	478	105	28.2%
Restricted for Aquatic Center Operations	35,224	35,689	32,221	34,760	33,803	1,582	4.9%
Restricted for Library Operations	15,894	3,632	13,935	2,541	1,417	(12,518)	-89.8%
Total Ending fund balance	<u>725,221</u>	<u>744,693</u>	<u>664,687</u>	<u>728,572</u>	<u>720,498</u>	<u>55,811</u>	
Total uses of funds	<u>977,400</u>	<u>997,841</u>	<u>959,288</u>	<u>1,023,173</u>	<u>1,021,391</u>	<u>62,103</u>	<u>6.5%</u>
FTE Summary							
Regular (full & part-time)	1.95	1.95	1.95	1.95	1.95	-	0.0%

For detailed department information, please see page 128 (Municipal Court), 145 (Assessor), 153 (Clerk), and 196 (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

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2021 Projected	FY2022 Adopted Budget	\$ Variance FY2022 vs FY2021	% Variance FY2022 vs FY2021
Beginning Fund Balance							
Assigned for Covid-19 Emergency Response		-	-	-	215,000		100.0%
Assigned for Las Conchas Fire Recovery	69,993	69,993	69,993	69,993	69,993	-	0.0%
Assigned for September 2013 Flood Damage	(866,692)	(580,296)	-	93,101	93,101	93,101	100.0%
Total Beginning Fund Balance	<u>(796,699)</u>	<u>(510,303)</u>	69,993	163,094	378,094	93,101	
Revenues							
CARES ACT-Intergovernmental - Federal Indirect				1,721,250			0.0%
Snow & Wind Event - Federal Indirect				3,016,064			0.0%
LC-Intergovernmental - Federal Indirect	0	0	0	0	0	-	0.0%
FD-Intergovernmental - Federal Indirect	108,120	678,638	-	-	0	-	0.0%
Total Revenues	<u>108,120</u>	<u>678,638</u>	<u>-</u>	<u>4,737,314</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
Transfers from other funds	227,105	100,000	500,000	400,000	-	(500,000)	0.0%
Total sources of funds	<u>(461,474)</u>	<u>268,335</u>	<u>569,993</u>	<u>5,300,408</u>	<u>378,094</u>	<u>(406,899)</u>	<u>-71.4%</u>
Expenditures							
CARES Act Local Government				169,486	-		0.0%
CARES Act Small Business Continuity				1,551,764	-		0.0%
Covid-19 Emergency Response		100,000	500,000	185,000	215,000		100.0%
Las Conchas Fire Recovery	-	-	-	-	-	-	0.0%
September 2013 Flood Damage	48,829	5,241	-	-	-	-	0.0%
Total ending expenditures	<u>48,829</u>	<u>105,241</u>	<u>500,000</u>	<u>1,906,250</u>	<u>215,000</u>	<u>(285,000)</u>	<u>100.0%</u>
Transfers to other funds				3,016,064			
Ending fund balance							
Assigned for Covid-19 Emergency Response	-	-	-	215,000	-		
Assigned for Las Conchas Fire Recovery	69,993	69,993	69,993	69,993	69,993	-	0.0%
Assigned for September 2013 Flood Damage	(580,296)	93,101	-	93,101	93,101	93,101	100.0%
Total Ending Fund Balance	<u>(510,303)</u>	<u>163,094</u>	<u>69,993</u>	<u>378,094</u>	<u>163,094</u>	<u>93,101</u>	<u>133.0%</u>
Total uses of funds	<u>(461,474)</u>	<u>268,335</u>	<u>569,993</u>	<u>2,284,344</u>	<u>378,094</u>	<u>(191,899)</u>	<u>-33.7%</u>

For detailed department information, please see page 300 (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. The Other Disaster sub-fund accounts for the Snow & Wind Event emergencies declared by the State of NM in 2019. The Covid-19 sub-fund accounts for the Covid-19 emergency declared in March 2020 and the ongoing related FEMA claim. The CARES Act sub-fund accounted for the US Dept. of Treasury federal pass through of Coronavirus Aid, Relief, Economic and Security Act funds. These sub-funds will be closed once all activity is complete.

GRT REVENUE BONDS DEBT SERVICE FUND BUDGET SUMMARY

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2021 Projected	FY2022 Adopted Budget	\$ Variance FY2022 vs FY2021	% Variance FY2022 vs FY2021
Beginning Fund Balance							
Restricted for Debt Service	300,451	311,770	297,372	312,649	321,649	24,277	8.2%
Revenues							
Investment Income	11,359	879	9,000	9,000	10,000	1,000	11.1%
Transfers from other funds	6,265,559	4,550,759	4,552,159	4,552,159	4,556,409	4,250	0.1%
Total sources of funds	<u>6,577,369</u>	<u>4,863,408</u>	<u>4,858,531</u>	<u>4,873,808</u>	<u>4,888,058</u>	<u>29,527</u>	0.6%
Expenditures	6,265,599	4,550,759	4,552,159	4,552,159	4,556,409	4,250	0.1%
Ending fund balance							
Restricted for Debt Service	311,770	312,649	306,372	321,649	331,649	25,277	8.3%
Total uses of funds	<u>6,577,369</u>	<u>4,863,408</u>	<u>4,858,531</u>	<u>4,873,808</u>	<u>4,888,058</u>	<u>29,527</u>	0.6%

For detailed information, please see page 300 (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>FY2021 ADOPTED BUDGET</u>
Fiscal Year (FY) 2022 Adopted				
Total beginning fund balance / working capital	\$ 1,992,706	30,740,797	32,733,503	29,310,200
Revenues and other sources	4,635,320	2,152,000	6,787,320	7,905,924
Transfers from other funds	13,967,680	-	13,967,680	12,714,000
Expenditures	16,981,000	-	16,981,000	16,116,000
Transfers to other funds	-	1,422,000	1,422,000	1,358,000
Total fund balance / working capital ending FY2022	<u>\$ 3,614,706</u>	<u>31,470,797</u>	<u>35,085,503</u>	<u>32,456,124</u>
Total FY2022 sources of funding	\$ 18,603,000	2,152,000	20,755,000	
Total FY2022 uses of funding	<u>16,981,000</u>	<u>1,422,000</u>	<u>18,403,000</u>	
Net increase / (decrease) in fund balance / working capital	<u>\$ 1,622,000</u>	<u>730,000</u>	<u>2,352,000</u>	

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CAPITAL IMPROVEMENT PROJECTS FUND BUDGET SUMMARY

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2021 Projected	FY2021 Carryover	FY2022 Adopted	\$ Variance FY2022 vs. FY2021	% Variance FY2022 vs. FY2021
Beginning Fund Balance	20,187,853	21,916,230	486,758	19,816,594		1,992,706	1,505,948	309.4%
Revenues								
Intergovernmental - Federal Grants	109,144	19,980	2,345,888	1,465,863		3,640,320	1,294,432	100.0%
Intergovernmental - State Grants	560,921	48,548	3,202,036	2,519,760		795,000	(2,407,036)	-75.2%
Land Sale Proceeds	170,260	394,964	340,000	2,200,000		200,000	(140,000)	-41.2%
Total Revenues	840,325	463,492	5,887,924	6,185,623		4,635,320	(1,252,604)	-21.3%
Transfers from Other Funds								
General Fund	3,969,080	5,653,908	11,356,000	14,899,700		12,545,680	1,189,680	10.5%
Emergency Declarations Fund				3,015,100				
Capital Project Permanent Fund	1,277,444	1,289,963	1,358,000	1,374,000		1,422,000	64,000	4.7%
Total Transfers from Other Funds	5,246,524	6,943,871	12,714,000	19,288,800		13,967,680	1,253,680	9.9%
Total sources of funds	26,274,702	29,323,593	19,088,682	45,291,017		20,595,706	1,507,024	7.9%
Expenditures								
Capital Improvements - Other	14,824	37,004	-	-				
Parks Small Capital	73,184	110,895	485,000	920,827		285,000	(200,000)	-41.2%
Information Technology Projects	164,901	977,261	2,339,000	2,629,915	71,862	713,000	(1,626,000)	-69.5%
ERP - Munis Project	690,598			70,958				
Manhattan Project NHP Wifi								
White Rock Civic Center Complex	82,978	13,697		-	-			
WR Visitor Center Complex						50,000		
Betty Ehart Senior Center Kitchen				140,000				
Municipal Building Residual				124,229				
Teen Center								
Art in Public Places	49,832	73,848		618,306				
Schools Projects (unallocated)			1,000,000	-		1,200,000	200,000	20.0%
Project Dev, Standards & Guide		26,047		166,409				
WAC Building Design			350,000	350,000				
Road Projects								
Street CIP				-	-			100.0%
Transportation Planning			200,000	200,000				
Pavement Condition Index Survey				225,000				
20th Street Extension				-	-			
20th Street Signal Light			400,000	398,000			(400,000)	100.0%
A-19 Improvements (Mirador)	1,365,795							
A-19 Sherwood Blvd.			-	1,427,656				
Arkansas 34/35 Street						2,500,000		
Barranca Mesa				1,038,603				
Canyon Rim Trail East	26,917	4,359		56,743				
Canyon Rim Trail West				1,157,681				
Canyon Rim Trail Underpass	127,744	24,587	2,020,000	3,670,559			(2,020,000)	100.0%
Canyon Road Project						2,410,000		
Cumbres del Norte Road Project						1,323,000		
Diamond Drive		4,021,419		-	-			
NM 502 Knecht to Tewa				13,633				
NM4 Intersection Road Project				-	1,000,000			
North Mesa - Cumbres del Sol	949,852	179		-				
North Mesa Casa De Oro			1,107,000	1,098,565				
Sherwood Blvd Reconstruction			2,500,000	2,487,500				
Trinity Dr. Pedestrian Improvements				246,800				
Trinity Dr. Safety & ADA Improvements			640,000	640,000		200,000	(440,000)	100.0%
Tsikumu Village	490,022	5,475		-				
Urban Trail Project			25,000	255,000				
Urban Trail Project Phase I						675,000		
Urban Trail Project Phase II						3,375,000		
Recreation Projects								
Golf Course Improvements	2,712	935,511		3,540,537				
Pajarito Mountain Bike Trails	3,434			496,566				
Leisure Lagoon	31,367	381,462		7,722,171				
Pinon Park Splash Pad		60,890		766,910				
Ice Rink Improvements		850,448		987,552				
Community Rec Space Design LA			350,000	-	350,000			
Community Rec Space Construction LA								
Community Rec Space Design WR						600,000		
Community Rec Space Construction WR								
Tween Center Design					400,000			
Tween Center Construction								
Tennis Court with Lights						150,000		
Economic Development Projects								
A-13 (former LASO site)	60,052	85,199		1,054,749				
A-16 Infrastructure				171,738				
A-8b Infrastructure (The Bluffs)		215,076		815,921				
A-9 Infrastructure (Canyon Walk)		183,642		607,421				
Deacon Street			200,000	199,000		2,000,000	1,800,000	100.0%
DP Road Infrastructure			4,500,000	4,477,500			(4,500,000)	100.0%
Finch Street - Road Extension						1,500,000	1,500,000	100.0%
North Mesa Infrastructure				1,700,000				
Total Expenditures	4,134,212	8,006,999	16,116,000	40,476,449	1,821,862	16,981,000	865,000	5.4%
Transfers to Other Funds	224,260	1,500,000	-	1,000,000	-			
Ending fund balance	21,916,230	19,816,594	2,972,682	3,814,568	1,992,706	3,614,706	642,024	21.6%
Total uses of funds	26,274,702	29,323,593	19,088,682	45,291,017		20,595,706	1,507,024	7.9%

Note: In FY2019 DFA changed the method for distributions from the Road Fund. Previously, the distributions were a transfer to the CIP Fund and now the distribution must be expended within the Road Fund.

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

FY2023 Projected	FY2024 Projected	FY2025 Projected	FY2026 Projected	FY2027 Projected	FY2028 Projected	FY2029 Projected	FY2030 Projected
3,614,706	5,048,706	6,502,706	7,983,706	9,500,706	11,054,706	12,647,706	14,280,706
3,069,000	0	3,000,000	0	0	0	0	0
341,000	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,410,000	-	3,000,000	-	-	-	-	-
15,287,000	11,996,000	7,010,000	6,178,000	5,928,000	5,956,000	5,985,000	6,014,000
1,434,000	1,454,000	1,481,000	1,517,000	1,554,000	1,593,000	1,633,000	1,675,000
16,721,000	13,450,000	8,491,000	7,695,000	7,482,000	7,549,000	7,618,000	7,689,000
23,745,706	18,498,706	17,993,706	15,678,706	16,982,706	18,603,706	20,265,706	21,969,706
90,000	93,000	96,000	99,000	102,000	105,000	108,000	111,000
734,000	756,000	779,000	802,000	826,000	851,000	877,000	903,000
450,000							
1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
	2,650,000						
3,963,000	3,997,000	8,135,000	4,277,000	4,000,000	4,000,000	4,000,000	4,000,000
300,000							
3,410,000							
3,500,000							
	3,500,000		-				
4,000,000							
1,250,000							
18,697,000	11,996,000	10,010,000	6,178,000	5,928,000	5,956,000	5,985,000	6,014,000
5,048,706	6,502,706	7,983,706	9,500,706	11,054,706	12,647,706	14,280,706	15,955,706
23,745,706	18,498,706	17,993,706	15,678,706	16,982,706	18,603,706	20,265,706	21,969,706

CAPITAL PROJECTS PERMANENT FUND BUDGET SUMMARY

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2021 Projected	FY2022 Adopted Budget	\$ Variance FY2022 vs FY2021	% Variance FY2022 vs FY2021
Beginning Fund Balance							
Restricted for Income Stabilization	3,813,444	3,426,331	1,616,397	2,967,295	3,136,529	1,520,132	94.0%
Nonspendable for Capital Improvements	<u>25,814,936</u>	<u>26,739,111</u>	<u>27,207,045</u>	<u>27,129,502</u>	<u>27,604,268</u>	<u>397,223</u>	1.5%
Total Beginning Fund Balance	<u>29,628,380</u>	<u>30,165,442</u>	<u>28,823,442</u>	<u>30,096,797</u>	<u>30,740,797</u>	<u>1,917,355</u>	
Revenues							
Investment Income	1,814,506	1,221,318	2,018,000	2,018,000	2,152,000	134,000	6.6%
Total sources of funds	<u>31,442,886</u>	<u>31,386,760</u>	<u>30,841,442</u>	<u>32,114,797</u>	<u>32,892,797</u>	<u>2,051,355</u>	6.7%
Transfers to Other Funds	1,277,444	1,289,963	1,358,000	1,374,000	1,422,000	64,000	4.7%
Ending fund balance							
Restricted for Income Stabilization	3,426,331	2,967,295	1,800,273	3,136,529	3,383,454	1,583,181	87.9%
Restricted for Capital Improvements	<u>26,739,111</u>	<u>27,129,502</u>	<u>27,683,169</u>	<u>27,604,268</u>	<u>28,087,343</u>	<u>404,174</u>	1.5%
Total Ending Fund Balance	<u>30,165,442</u>	<u>30,096,797</u>	<u>29,483,442</u>	<u>30,740,797</u>	<u>31,470,797</u>	<u>1,987,355</u>	6.7%
Total uses of funds	<u>31,442,886</u>	<u>31,386,760</u>	<u>30,841,442</u>	<u>32,114,797</u>	<u>32,892,797</u>	<u>2,051,355</u>	6.7%

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	FY2021 ADOPTED BUDGET
Fiscal Year (FY) 2022 Adopted				
Total beginning fund balance / working capital	\$ 4,517,606.00	7,781,825.00	12,299,431	10,959,330
Revenues and other sources	4,650,673.00	13,751,878.00	18,402,551	17,506,159
Transfers from other funds	-	-	-	-
Expenditures	5,041,979.00	13,482,415.00	18,524,394	18,497,511
Transfers to other funds	-	-	-	-
Total fund balance / working capital ending FY2022	\$ 4,126,300	8,051,288	12,177,588	9,967,978
<hr/>				
Total FY2022 sources of funding	\$ 4,650,673	13,751,878	18,402,551	
Total FY2022 uses of funding	5,041,979	13,482,415	18,524,394	
Net increase / (decrease) in fund balance / working capital	\$ (391,306)	269,463	(121,843)	
<hr/>				
	FLEET FUND	RISK MANAGEMENT FUND	INTERNAL SERVICE COMBINED	
FY2020 Adopted Budget FTEs	12.00	3.00	15.00	
FY2019 Adopted Budget FTEs	12.00	3.00	15.00	
Net increase / (decrease)	0	0	0	

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

FLEET FUND

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2021 Projected	FY2022 Adopted	\$ Variance FY2022 vs FY2021	% Variance FY2022 vs FY2021
Beginning working capital	6,442,586	5,465,255	4,572,380	5,818,432	4,517,606	(54,774)	-1.2%
Revenues							
Internal charges - County	2,156,886	2,898,924	2,809,284	2,809,284	2,878,808	69,524	2.5%
Internal charges - Environmental Serv	458,370	380,268	642,876	642,876	613,080	(29,796)	-4.6%
Internal charges - Utilities	591,045	799,908	730,871	730,871	685,099	(45,772)	-6.3%
Equipment proceeds	167,799	351,953	103,000	150,000	237,686	134,686	130.8%
Miscellaneous Revenue	115,755	84,667	216,000	158,000	100,000	(116,000)	-53.7%
Interest Income	133,591	109,473	137,000	174,000	136,000	(1,000)	-0.7%
	<u>3,623,446</u>	<u>4,625,193</u>	<u>4,639,031</u>	<u>4,665,031</u>	<u>4,650,673</u>	<u>11,642</u>	0.3%
Transfers from other Funds	-	-	0	0	0	0	0.0%
Expenses by Program							
Equipment maintenance	2,826,555	2,670,314	3,384,436	3,084,436	3,434,773	50,337	1.5%
Equipment replacement	1,670,999	1,420,926	2,122,485	2,881,421	1,607,206	(515,279)	-24.3%
	<u>4,497,554</u>	<u>4,091,240</u>	<u>5,506,921</u>	<u>5,965,857</u>	<u>5,041,979</u>	<u>(464,942)</u>	-8.4%
Nonbudgeted Items							
Nonbudgeted items and changes in long-term assets and liabilities	(103,223)	(180,776)	0	0	0	0	0.0%
Ending working capital	<u>5,465,255</u>	<u>5,818,432</u>	<u>3,704,490</u>	<u>4,517,606</u>	<u>4,126,300</u>	<u>421,810</u>	11.4%
FTE Summary							
Regular (full & part time)	11.00	11.00	12.00	12.00	12.00	0	0.0%

Expenses by Object							
Salaries and benefits	854,187	886,239	1,061,671	1,061,671	1,088,459	26,788	2.5%
Operations	1,976,751	1,792,922	2,322,765	2,022,765	2,346,314	23,549	1.0%
Capital	1,666,616	1,412,079	2,122,485	2,881,421	1,607,206	(515,279)	-24.3%
	<u>4,497,554</u>	<u>4,091,240</u>	<u>5,506,921</u>	<u>5,965,857</u>	<u>5,041,979</u>	<u>(464,942)</u>	-8.4%

For detailed department information, please see page 237 (Public Works)

The **Fleet Fund** accounts for the maintenance, repair and replacment 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

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2021 Projected Budget	FY2022 Adopted Budget	\$ Variance FY2022 vs FY2021	% Variance FY2022 vs FY2021
Beginning working capital	8,267,311	7,939,719	6,386,950	8,352,505	7,781,825	1,394,875	21.8%
Revenues							
Contributions - County	8,473,822	8,830,343	10,544,397	10,544,397	11,340,332	795,935	7.5%
Contributions - Employees	1,762,519	1,670,881	2,130,731	1,679,763	2,178,082	47,351	2.2%
Miscellaneous	423	1,574	-	-	-	0	0.0%
Interest Income	254,585	190,773	192,000	250,576	233,464	41,464	21.6%
	<u>10,491,349</u>	<u>10,693,571</u>	<u>12,867,128</u>	<u>12,474,736</u>	<u>13,751,878</u>	<u>884,750</u>	6.9%
Expenses by Program							
Group health insurance	8,383,776	8,370,076	10,369,700	10,369,909	10,859,100	489,400	4.7%
Unemployment compensation	29,436	51,353	70,000	70,000	70,000	0	0.0%
Workers' compensation	732,893	778,306	700,000	700,000	721,000	21,000	3.0%
Other risk management	1,529,745	1,767,696	1,850,890	1,905,507	1,832,315	(18,575)	-1.0%
	<u>10,675,850</u>	<u>10,967,431</u>	<u>12,990,590</u>	<u>13,045,416</u>	<u>13,482,415</u>	<u>491,825</u>	3.8%
Nonbudgeted Items							
Nonbudgeted items and changes in long-term assets and liabilities	(143,091)	686,646	0	0	-	0	0.0%
Ending working capital	<u><u>7,939,719</u></u>	<u><u>8,352,505</u></u>	<u><u>6,263,488</u></u>	<u><u>7,781,825</u></u>	<u><u>8,051,288</u></u>	<u><u>1,787,800</u></u>	28.5%
FTE Summary							
Regular (full & part time)	2.00	2.00	3.00	3.00	3.00	0	0.0%

Expenses by Object							
Salaries and benefits	279,477	259,198	394,912	394,912	372,961	(21,951)	-5.6%
Operations	10,396,373	10,708,233	12,595,678	12,650,504	13,109,454	513,776	4.1%
	<u>10,675,850</u>	<u>10,967,431</u>	<u>12,990,590</u>	<u>13,045,416</u>	<u>13,482,415</u>	<u>491,825</u>	3.8%

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

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

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>FY2021 ADOPTED BUDGET</u>
Fiscal Year (FY) 2022 Adopted						
Total beginning fund balance / working capital	\$ 963,276	1,678,424	2,005,582	717,228	5,364,510	4,407,618
Revenues and other sources	4,926,500	3,917,757	31,568,182	3,145,188	<u>43,557,627</u>	41,157,570
Transfers from other funds	2,400,000	1,050,000	-	784,063	4,234,063	1,626,053
Expenditures	7,280,995	4,998,356	28,429,402	4,199,247	<u>44,908,000</u>	40,670,400
Transfers to other funds	-	-	2,553,000	-	2,553,000	2,190,000
Total fund balance / working capital ending FY2022	<u>\$ 1,008,781</u>	<u>1,647,825</u>	<u>2,591,362</u>	<u>447,232</u>	<u>5,695,200</u>	<u>4,330,841</u>
Total FY2022 sources of funding	\$ 7,326,500	4,967,757	31,568,182	3,929,251	47,791,690	
Total FY2022 uses of funding	<u>7,280,995</u>	<u>4,998,356</u>	<u>30,982,402</u>	<u>4,199,247</u>	<u>47,461,000</u>	
Net increase / (decrease) in fund balance / working capital	<u>\$ 45,505</u>	<u>(30,599)</u>	<u>585,780</u>	<u>(269,996)</u>	<u>330,690</u>	
	<u>ENVIRONMENTAL SERVICES</u>	<u>TRANSIT</u>	<u>FIRE</u>	<u>AIRPORT</u>	<u>OTHER ENTERPRISE COMBINED</u>	
FY2022 Proposed Budget FTEs	18.24	38.13	150.00	1.00	207.37	
FY2021 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

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2021 Projected	FY2022 Adopted Budget	\$ Variance FY2022 vs FY2021	% Variance FY2022 vs FY2021
Beginning working capital	908,813	188,650	425,154	1,221,157	963,276	538,122	126.6%
Revenues							
Gross receipts tax - special purpose	1,028,085	1,021,329	1,101,000	1,222,000	1,283,000	182,000	16.5%
Residential service	2,170,443	2,210,106	2,211,000	2,211,000	2,244,000	33,000	1.5%
Commercial service	638,688	657,349	670,000	670,000	681,500	11,500	1.7%
Transfer station service	401,125	494,841	500,000	500,000	500,000	-	0.0%
Interfund charges for services	67,613	65,542	74,000	74,000	74,000	-	0.0%
Miscellaneous revenue	150,685	179,229	110,000	110,000	115,000	5,000	4.5%
Interest Income	35,050	29,679	13,000	13,000	29,000	16,000	123.1%
	<u>4,491,689</u>	<u>4,658,075</u>	<u>4,679,000</u>	<u>4,800,000</u>	<u>4,926,500</u>	<u>247,500</u>	5.3%
Transfers from other funds							
General Fund			50,000	50,000	2,400,000		
Expenses by Program							
Salaries and benefits	1,278,416	1,371,824	1,472,957	1,472,957	1,509,997	37,040	2.5%
Operations	2,565,857	2,423,850	2,952,939	3,132,939	5,411,213	2,458,274	83.2%
Capital Outlay	-	56,907	175,000	175,000	32,800	(142,200)	-100.0%
Debt Service	327,899	330,630	326,985	326,985	326,985	-	0.0%
	<u>4,172,172</u>	<u>4,183,211</u>	<u>4,927,881</u>	<u>5,107,881</u>	<u>7,280,995</u>	<u>2,353,114</u>	47.8%
Nonbudgeted Items							
Nonbudgeted items and changes in long-term assets and liabilities	(812,575)	557,643	0	0	0	0	
Transfers to Other Funds	227,105	-	0	0	0	0	
Ending working capital	<u><u>188,650</u></u>	<u><u>1,221,157</u></u>	<u><u>226,273</u></u>	<u><u>963,276</u></u>	<u><u>1,008,781</u></u>	<u><u>782,508</u></u>	345.8%
FTE Summary							
Regular (full & part time)	18.24	18.24	18.24	18.24	18.24	-	0.0%

For detailed department information, please see page 237 (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

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	\$ Variance FY2022 vs FY2021	% Variance FY2022 vs FY2021
Beginning working capital	1,979,266	2,202,407	790,502	1,678,424	887,922	112.3%
Revenues						
FTA - DOT 5311 Operating/Admin	1,469,059	2,679,365	2,603,356	1,978,928	(624,428)	-24.0%
FTA - DOT 5311 Capital	108,361	0	406,557	195,559	(210,998)	-51.9%
Other Grants	0	0	0	0	-	
NCRTD-Regional Grant to LAC	1,466,600	1,226,858	1,202,120	1,502,650	300,530	25.0%
National Park Service	82,168	87,838	190,620	190,620	-	0.0%
Other revenue	0	0	0	0	-	
Interest Income	27,348	31,306	24,000	50,000	26,000	108.3%
	<u>3,153,536</u>	<u>4,025,367</u>	<u>4,426,653</u>	<u>3,917,757</u>	<u>(508,896)</u>	<u>-11.5%</u>
Transfers from other funds						
General Fund	800,000	800,000	1,200,000	1,050,000	(150,000)	-12.5%
Expenses by Program						
Salaries and benefits	2,278,846	2,420,199	3,084,316	3,109,667	25,351	0.8%
Operations	1,340,656	1,456,223	1,586,821	1,855,689	268,868	16.9%
Capital Outlay	108,361	765,148	1,417,026	33,000	(1,384,026)	-97.7%
Debt Service	-	-	-	-	-	
	<u>3,727,863</u>	<u>4,641,570</u>	<u>6,088,163</u>	<u>4,998,356</u>	<u>(1,089,807)</u>	<u>-17.9%</u>
Nonbudgeted Items						
Nonbudgeted items and changes in long-term assets and liabilities	(2,532)	(28,089)	0	0	-	
Ending working capital	<u>2,202,407</u>	<u>2,358,115</u>	<u>328,992</u>	<u>1,647,825</u>	<u>1,318,833</u>	<u>400.9%</u>
FTE Summary						
Regular (full & part time)	33.58	33.58	33.58	33.58	-	0.0%
Limited Term	4.55	4.55	4.55	4.55	-	0.0%
Total FTE	<u>38.13</u>	<u>38.13</u>	<u>38.13</u>	<u>38.13</u>	<u>-</u>	<u>0.0%</u>

For detailed department information, please see page 237 (Public Works)

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

FIRE FUND

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	\$ Variance FY2022 vs FY2021	% Variance FY2022 vs FY2021
Beginning working capital	\$ 1,469,291	1,741,140	2,397,243	2,005,582	(391,661)	-16.3%
Revenues						
LANL Fire Cooperative Agmt	17,597,085	19,247,030	20,594,835	20,642,435	47,600	0.2%
Ambulance revenues	575,377	598,860	620,000	620,000	-	0.0%
Interdepartmental revenues	4,934,607	5,832,023	7,144,357	7,252,747	108,390	1.5%
Deployment revenues	333,805	36,698	500,000	500,000	-	100.0%
Misc. revenue	5,962	806	0	0	0	0.0%
Fire Protection Excise Tax	<u>2,056,170</u>	<u>2,042,658</u>	<u>2,190,000</u>	<u>2,553,000</u>	<u>363,000</u>	16.6%
	25,503,006	27,758,075	31,049,192	31,568,182	518,990	1.7%
Expenses by Program						
LANL Fire Cooperative Agreement	23,643,649	25,433,165	27,739,192	27,895,182	155,990	0.6%
Mutual Aid Deployments	179,876	182,460	500,000	494,220	(5,780)	100.0%
Other Non-Cooperative Agreement	-	-	40,000	40,000	-	100.0%
	<u>23,823,525</u>	<u>25,615,625</u>	<u>28,279,192</u>	<u>28,429,402</u>	<u>150,210</u>	0.5%
Nonbudgeted Items						
Nonbudgeted items and changes in long-term assets and liabilities	283,368	(38,856)	0	0	0	0.0%
Transfers to Other Funds	1,691,000	2,042,658	2,190,000	2,553,000	363,000	0.0%
Ending working capital	<u>1,741,140</u>	<u>1,802,076</u>	<u>2,977,243</u>	<u>2,591,362</u>	<u>(385,881)</u>	-13.0%
FTE Summary						
Regular (full & part time)	150	150	150	150	0	0.0%

Expenses by Object						
Salaries and benefits	18,104,577	18,642,054	20,225,539	20,855,135	629,596	3.1%
Operations	<u>5,718,948</u>	<u>6,973,571</u>	<u>8,053,653</u>	<u>7,574,267</u>	<u>(479,386)</u>	-6.0%
	<u>23,823,525</u>	<u>25,615,625</u>	<u>28,279,192</u>	<u>28,429,402</u>	<u>150,210</u>	0.5%
	-	-	-	-	-	

For detailed department information, please see page 222 (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

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	\$ Variance FY2022 vs FY2021	% Variance FY2022 vs FY2021
Beginning working capital	874,980	874,980	794,719	717,228	(77,491)	-9.8%
Revenues						
Intergovernmental Revenues	613,468	0	45,000	900,000	855,000	1900.0%
State Grants	100,806	118,107	796,500	2,143,188	1,346,688	169.1%
Operational Revenues	115,787	130,427	137,225	80,000	(57,225)	-41.7%
Interest Income	16,167	14,526	24,000	22,000	(2,000)	-8.3%
	<u>846,228</u>	<u>263,060</u>	<u>1,002,725</u>	<u>3,145,188</u>	<u>2,142,463</u>	213.7%
Transfers from other funds						
General Fund	238,126	200,000	376,053	784,063	408,010	108.5%
Expenses by Program						
Salaries and benefits	124,009	98,237	118,365	122,619	4,254	3.6%
Operations	1,110,187	362,817	1,195,299	1,552,833	357,534	29.9%
Capital Outlay	20,363	28,120	60,000	2,522,250	2,462,250	4103.8%
Fiscal Charges	570	545	1,500	1,545	45	3.0%
	<u>1,255,129</u>	<u>489,719</u>	<u>1,375,164</u>	<u>4,199,247</u>	<u>2,824,083</u>	205.4%
Nonbudgeted Items						
Nonbudgeted items and changes in long-term assets and liabilities	(4,417)	(167,678)	0	0	0	0.0%
Ending working capital	<u><u>699,788</u></u>	<u><u>680,643</u></u>	<u><u>798,333</u></u>	<u><u>447,232</u></u>	<u><u>(351,101)</u></u>	-44.0%
FTE Summary						
Regular (full & part time)	1.0	1.0	1.0	1.0	0	0.0%

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

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

JOINT UTILITIES FUND

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2021 Projected	FY2022 Adopted Budget	\$ Variance FY2022 vs FY2021	% Variance FY2022 vs FY2021
Beginning working capital	16,004,158	16,428,164	5,879,997	16,525,793	12,925,291	7,045,294	119.8%
Revenues							
Wholesale sales	31,158,004	27,911,706	33,676,997	33,882,644	35,955,303	2,278,306	6.8%
Retail sales	29,337,812	29,871,028	30,781,988	30,781,988	31,099,575	317,587	1.0%
State grants	484,560	-	2,555,195	2,555,195	6,225,000	3,669,805	100.0%
Other revenues	315,428	910,441	2,705,759	2,705,759	2,455,796	(249,963)	-9.2%
Debt Proceeds	-	-	14,800,856	14,800,856	3,050,000	(11,750,856)	0.0%
Repayment of Intra Subfund Loan	187,569	187,569	187,568	187,568	187,569	1	0.0%
Interest income	774,930	651,971	538,124	538,124	437,241	(100,883)	-18.7%
Total Revenues	<u>62,258,303</u>	<u>59,532,715</u>	<u>85,246,487</u>	<u>85,452,134</u>	<u>79,410,484</u>	<u>(5,836,003)</u>	-6.8%
Transfers from other funds	2,500,000	-	2,000,000	-	2,250,000	250,000	100.0%
Expenses by Program							
Electric	43,842,918	40,218,863	44,800,693	49,104,817	48,908,113	4,107,420	9.2%
Gas	4,654,801	4,644,557	4,554,939	4,473,222	5,171,462	616,523	13.5%
Water	8,667,468	7,161,702	17,134,674	15,134,674	19,369,584	2,234,910	13.0%
Wastewater	3,905,191	4,551,655	19,511,811	19,540,195	10,096,107	(9,415,704)	-48.3%
Total Expenses by Program	<u>61,070,378</u>	<u>56,576,777</u>	<u>86,002,117</u>	<u>88,252,908</u>	<u>83,545,266</u>	<u>(2,456,851)</u>	-2.9%
Nonbudgeted Items							
Nonbudgeted items and changes in long-term assets and liabilities	10,505	(2,088,176)	-	-	-	0	
Transfers to Other Funds	3,274,424	770,133	819,197	799,728	819,266	69	0.0%
Ending working capital	<u>16,428,164</u>	<u>16,525,793</u>	<u>6,305,170</u>	<u>12,925,291</u>	<u>10,221,243</u>	<u>3,916,073</u>	62.1%
FTE Summary							
Regular (full & part time)	93.00	94.00	94.00	95.00	95.00	1.0	1.1%
Limited Term	-	-	2.00	2.00	2.00	-	0.0%
Casual, Student & Temp	4.60	4.60	3.65	3.65	3.65	0	0.0%
Total FTE's	<u>97.60</u>	<u>98.60</u>	<u>99.65</u>	<u>100.65</u>	<u>100.65</u>	<u>1.0</u>	1.0%

For detailed department information, please see page 274 (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

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2021 Projected	FY2022 Adopted Budget	\$ Variance FY2022 vs FY2021	% Variance FY2022 vs FY2021
Beginning working capital	2,279,859	1,348,482	2,413,675	1,358,046	(1,031,218)	(3,444,893)	-142.7%
Revenues							
Wholesale sales	30,195,212.00	27,184,280.00	32,188,247.00	32,393,894.00	34,406,553.00	2,218,306	6.9%
Retail sales	13,529,517.00	13,549,435.00	14,354,374.00	14,354,374.00	13,836,731.00	(517,643)	-3.6%
Other revenues	165,791.00	655,425.00	351,567.00	351,567.00	376,710.00	25,143	7.2%
Interest income	396,229.00	315,373.00	197,942.00	197,942.00	197,942.00	-	0.0%
Total Revenues	<u>44,286,749.00</u>	<u>41,704,513.00</u>	<u>47,092,130.00</u>	<u>47,297,777.00</u>	<u>48,817,936.00</u>	<u>1,725,806</u>	3.7%
Expenses by Program							
Salaries and benefits	6,092,972	6,527,851	6,748,339	7,036,863	7,153,052	404,713	6.0%
Operations	33,925,492	29,939,910	32,659,401	36,297,379	36,986,123	4,326,722	13.2%
Capital	84,086	11,277	1,369,858	1,747,480	2,694,000	1,324,142	96.7%
Debt Service	3,740,368	3,739,825	4,023,095	4,023,095	2,074,938	(1,948,157)	-48.4%
Total Expenses by Program	<u>43,842,918</u>	<u>40,218,863</u>	<u>44,800,693</u>	<u>49,104,817</u>	<u>48,908,113</u>	<u>4,107,420</u>	9.2%
Nonbudgeted Items							
Nonbudgeted items and changes in long-term assets and liabilities	(807,959)	(900,466)	0	0	0	0	
Transfers to Other Funds	567,249	575,620	617,238	582,224	594,979	(22,259)	-3.6%
Ending working capital	<u>1,348,482</u>	<u>1,358,046</u>	<u>4,087,874</u>	<u>(1,031,218)</u>	<u>(1,716,374)</u>	<u>(5,804,248)</u>	-142.0%
FTE Summary							
Regular (full & part time)	49.00	51.00	52.00	53.00	55.00	3.00	5.8%
Limited Term			1.00	1.00	1.00		
Casual, Student & Temp	1.30	1.30	1.65	1.65	1.65	-	0.0%
Total FTE's	<u>50.30</u>	<u>52.30</u>	<u>53.65</u>	<u>54.65</u>	<u>57.65</u>	<u>4.00</u>	7.5%

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

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2021 Projected	FY2022 Adopted Budget	\$ Variance FY2022 vs FY2021	% Variance FY2022 vs FY2021
Beginning working capital	5,638,467	4,112,555	3,454,457	4,008,203	3,746,907	292,450	8.5%
Revenues							
Retail sales	5,433,936	4,602,122	4,324,596	4,324,596	4,802,721	478,125	11.1%
Other revenues	47,616	69,784	20,300	20,300	20,605	305	1.5%
Interest income	79,940	78,603	84,534	84,534	55,789	(28,745)	-34.0%
Total Revenues	<u>5,561,492</u>	<u>4,750,509</u>	<u>4,429,430</u>	<u>4,429,430</u>	<u>4,879,115</u>	<u>449,685</u>	10.2%
Transfers from other funds							
Expenses by Program							
Salaries and benefits	762,799	644,402	559,717	559,717	601,979	42,262	7.6%
Operations	3,869,018	3,993,675	3,645,222	3,187,827	4,219,483	574,261	15.8%
Capital	22,984	6,480	350,000	725,678	350,000	-	100.0%
Debt Service	0	0	0	0	0	-	0.0%
Total Expenses by Program	<u>4,654,801</u>	<u>4,644,557</u>	<u>4,554,939</u>	<u>4,473,222</u>	<u>5,171,462</u>	<u>616,523</u>	13.5%
Nonbudgeted Items							
Nonbudgeted items and changes in long-term assets and liabilities	274,572	(15,791)	0	0	0	0	
Transfers to Other Funds	2,707,175	194,513	201,959	217,504	224,287	22,328	11.1%
Ending working capital	<u>4,112,555</u>	<u>4,008,203</u>	<u>3,126,989</u>	<u>3,746,907</u>	<u>3,230,273</u>	<u>103,284</u>	3.3%
FTE Summary							
Regular (full & part time)	25.75	24.63	22.45	22.45	20.45	(2)	-8.9%
Limited Term	-	-	1.00	1.00	1.00	-	
Casual, Student & Temp	2.16	2.16	1.00	1.00	1.00	-	0.0%
Total FTE's	<u>27.91</u>	<u>26.79</u>	<u>23.45</u>	<u>23.45</u>	<u>22.45</u>	<u>(1)</u>	-4.3%

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

COMBINED WATER UTILITY SUBFUND SUMMARY

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2021 Projected	FY2022 Adopted Budget	\$ Variance FY2022 vs FY2021	% Variance FY2022 vs FY2021
Beginning working capital	10,235,538	8,218,082	3,352,362	8,964,366	6,375,676	3,023,314	90.2%
Revenues							
Wholesale sales	962,792	727,426	1,488,750	1,488,750	1,548,750	60,000	4.0%
Retail sales	4,649,726	5,609,533	5,648,899	5,648,899	5,874,855	225,956	4.0%
Non Potable sales	206,211	255,989	186,997	186,997	194,708	7,711	4.1%
State grants	484,560	-	2,555,195	2,555,195	6,225,000	3,669,805	100.0%
Other revenues	100,791	182,191	2,333,892	2,333,892	2,058,481	(275,411)	-11.8%
Repayment of Intra Subfund Loan	187,569	187,569	187,568	187,568	187,569	0	0.0%
Interest income	236,418	167,468	144,683	144,683	11,764	(132,919)	-91.9%
Total Revenues	<u>6,828,067</u>	<u>7,130,176</u>	<u>12,545,984</u>	<u>12,545,984</u>	<u>16,101,127</u>	<u>3,555,143</u>	28.3%
Transfers from other funds	0	829,634	2,000,000	-	2,250,000	250,000	100.0%
Expenses by Program							
Salaries and benefits	1,546,124	1,583,743	1,829,954	1,829,954	1,820,399	(9,555)	-0.5%
Operations	6,886,314	5,332,961	14,421,064	12,421,064	4,571,543	(9,849,521)	-68.3%
Capital	0	10,214	600,000	600,000	12,657,000	12,057,000	2009.5%
Debt Service	235,030	234,784	283,656	283,656	320,642	36,986	13.0%
Total Expenses by Program	<u>8,667,468</u>	<u>7,161,702</u>	<u>17,134,674</u>	<u>15,134,674</u>	<u>19,369,584</u>	<u>2,234,910</u>	13.0%
Nonbudgeted Items							
Nonbudgeted items and changes in long-term assets and liabilities	(178,055)	(51,824)	0	0	0	0	
Transfers to Other Funds	0	0	0	0	0	0	
Ending working capital	<u><u>8,218,082</u></u>	<u><u>8,964,366</u></u>	<u><u>763,672</u></u>	<u><u>6,375,676</u></u>	<u><u>5,357,219</u></u>	<u><u>4,593,547</u></u>	601.5%
FTE Summary							
Regular (full & part time)	9.25	9.25	10.25	10.25	10.25	0	0.0%
Casual, Student & Temp	0.24	0.24	0.50	0.50	0.50	0	0.0%
Total FTE's	<u>9.49</u>	<u>9.49</u>	<u>10.75</u>	<u>10.75</u>	<u>10.75</u>	<u>0</u>	0.0%

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

WASTEWATER UTILITY SUBFUND SUMMARY

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2021 Projected	FY2022 Adopted Budget	\$ Variance FY2022 vs FY2021	% Variance FY2022 vs FY2021
Beginning working capital	(2,149,706)	2,749,045	(104,354)	3,024,812	4,663,560	4,767,914	-4569.0%
Revenues							
Retail sales	5,518,422	5,853,949	6,267,122	6,267,122	6,390,560.00	123,438	2.0%
Other revenues	1,230	3,041	0	0	-	0	0.0%
Debt Proceeds			14,800,856	14,800,856	3,050,000.00	(11,750,856)	0.0%
Interest income	62,343	90,527	110,965	110,965	171,746.00	60,781	54.8%
Total Revenues	<u>5,581,995</u>	<u>5,947,517</u>	<u>21,178,943</u>	<u>21,178,943</u>	<u>9,612,306.00</u>	<u>(11,566,637)</u>	-54.6%
Transfers from other funds	2,500,000						
Expenses by Program							
Salaries and benefits	1,191,866.00	1,345,118	1,449,399	1,449,399	1,557,189.00	107,790	7.4%
Operations	1,828,825.00	2,505,047	2,508,242	2,536,626	2,467,724.00	(40,518)	-1.6%
Capital	47,458.00	5,081	14,855,856	14,855,856	4,573,600.00	(10,282,256)	-69.2%
Debt Service	837,042.00	696,409	698,314	698,314	1,497,594.00	799,280	114.5%
Total Expenses by Program	<u>3,905,191.00</u>	<u>4,551,655</u>	<u>19,511,811</u>	<u>19,540,195</u>	<u>10,096,107.00</u>	<u>(9,415,704)</u>	-48.3%
Nonbudgeted Items							
Nonbudgeted items and changes in long-term assets and liabilities	721,947	(1,120,095)	0	0	0	0	
Ending working capital	<u><u>2,749,045</u></u>	<u><u>3,024,812</u></u>	<u><u>1,562,778</u></u>	<u><u>4,663,560</u></u>	<u><u>4,179,759</u></u>	<u><u>2,616,981</u></u>	167.5%
FTE Summary							
Regular (full & part time)	9.00	9.12	9.30	9.30	9.30		
Casual, Student & Temp	0.90	0.90	0.50	0.50	0.50		
Total FTE's	<u>9.90</u>	<u>10.02</u>	<u>9.80</u>	<u>9.80</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
FY2022 Budget**

	Electric Prod	Elec Dist	Gas	Water Prod	Water Dist	Wastewater	TOTAL
Beginning Cash - Unrestricted per FY20 CAFR	\$ (1,855,843)	\$ (1,103,002)	\$ 1,690,764	\$ 5,522,274	\$ (2,134,986)	\$ 4,480,767	\$ 6,599,973
Beginning Cash - Restricted Including Reserves per FY20 CAFR	\$ 15,293,260	\$ 2,795,111	\$ 2,343,746	\$ 4,993,693	\$ -	\$ 717,755	\$ 26,143,566
Total Cash Per FY20 CAFR	\$ 13,437,417	\$ 1,692,108	\$ 4,034,510	\$ 10,515,967	\$ (2,134,986)	\$ 5,198,522	\$ 32,743,539
Beginning Cash - Unrestricted per FY21 Projected	\$ (3,030,953)	\$ (742,513)	\$ 1,738,580	\$ 756,421	\$ 0	\$ 2,930,215	\$ 1,651,750
Beginning Cash - Restricted Including Reserves per FY21 Projected	\$ 13,293,565	\$ 1,348,538	\$ 2,046,870	\$ 2,084,869	\$ 993,849	\$ 3,907,055	\$ 23,674,746
Total Cash Per FY21 Projected	\$ 10,262,612	\$ 606,025	\$ 3,785,450	\$ 2,841,291	\$ 993,850	\$ 6,837,270	\$ 25,326,496

Total Budgeted Revenue (including transfers-in/grants/loans)	34,661,274	14,247,399	4,879,115	12,195,366	5,905,761	9,612,306	81,501,222
Intrafund Charges/Commodities	7,414,593	(7,414,593)	(2,138,175)	3,200,750	(3,200,750)	-	(2,138,175)

Budgeted Expenditures by Priority per Charter or Utilities Financial Policies

1. Current Operations Budget (Including Normal Maintenance) Expense	(39,859,064)	(3,845,818)	(2,491,143)	(3,914,130)	(2,477,812)	(4,032,513)	(56,620,480)
2. Bond & Other Debt Service Expense	(941,029)	(1,133,909)	-	(320,642)	-	(1,497,594)	(3,893,174)
3b. Capital Plan for FY2022 - Replacement Expense	B (1,165,000)	(1,200,000)	(885,000)	(1,680,000)	(1,230,000)	(4,566,000)	(10,726,000)
4a. Franchise Fee (paid to the General Fund) Expense		(276,735)	(96,055)	-	-	-	(372,790)
4b. In Lieu Taxes (paid to the General Fund) Expense	(20,037)	(266,521)	(96,089)	-	-	-	(382,647)
5a. Capital Additions and Improvements for FY2022 - Capital Expense	-	-	-	(10,225,000)	-	-	(10,225,000)

Cash Projection for Other Utilities Reserves per Schedule of Funds

3a. Replacement Reserve (Capital Expenditures Reserve) Net Addition/Reduction	-	-	336,744	-	-	382,973	719,717
3a. Move unrestricted cash to restricted cash to fund Replacement Reserve	A -	-	(336,744)	-	-	(382,973)	(719,717)
w. Net Add/Reduction - Util Operating Reserve	-	-	318,885	12,766	993,849	67,961	1,393,461
x. Net Add/Reduction - Util Retirement/Reclamation Reserve	227,400	-	-	-	-	-	227,400
y. Net Add/Reduction - Util Rate Stabilization Reserve	-	-	-	-	-	-	-
z. Net Add/Reduction - Util Contingency Reserve	-	-	3,921	-	-	5,490	9,411
w-z Move unrestricted cash to restricted cash to fund Other Utilities Reserves	A (227,400)	-	(322,806)	(12,766)	(993,849)	(73,451)	(1,630,272)

Total Projected Cash Use (excluding transfers from Unrestricted to Restricted - items 3a. and w through x.)	(41,985,130)	(14,137,576)	(5,706,462)	(16,139,772)	(6,908,562)	(10,096,107)	(94,973,610)
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Net Cash Budgeted Sources and Uses (Operating Profit)	\$ 90,737	\$ 109,823	\$ (827,348)	\$ (743,656)	\$ (1,002,801)	\$ (483,801)	\$ (2,857,045)
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6a. Budgeted Profit Transfer (5% ED & GA Retail Sales excluding County/Schools)	-	(594,979)	(224,287)	-	-	-	(819,266)
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<i>6b. All Remaining Operating Profits (after initial 5% profit transfer) prior to funding reserve targets. See unfunded reserves balances below.</i>	\$ 90,737	\$ (485,157)	\$ (1,051,635)	\$ (743,656)	\$ (1,002,801)	\$ (483,801)	\$ (3,676,311)
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**Cash Projection by Priority of Budgeted Expenditures Schedule
FY2022 Budget**

	Electric Prod	Elec Dist	Gas	Water Prod	Water Dist	Wastewater	TOTAL
Projected Ending Cash - Unrestricted FY22 Proposed	\$ (3,167,616)	\$ (1,217,708)	\$ 700,884	\$ (0)	\$ (8,951)	\$ 1,989,990	\$ 5,713,640
Projected Ending Cash - Restricted FY22 Proposed	\$ 13,520,965	\$ 1,338,576	\$ 2,032,932	\$ 2,097,635	\$ -	\$ 4,363,479	\$ 23,353,587
Total Projected Ending Cash FY22 Proposed	\$ 10,353,349	\$ 120,868	\$ 2,733,815	\$ 2,097,635	\$ (8,951)	\$ 6,353,469	\$ 29,067,227
Funded Reserve Balances	\$ 13,520,965	\$ 1,338,576	\$ 2,032,932	\$ 2,097,635	\$ -	\$ 4,363,479	\$ 31,148,942
Reserve Targets	\$ 18,860,936	\$ 12,429,181	\$ 2,010,415	\$ 4,824,214	\$ 1,801,274	\$ 4,363,479	\$ 44,289,499
Total Reserves Over<Under> Target	\$ (5,339,971)	\$ (11,090,606)	\$ 22,517	\$ (2,726,579)	\$ (1,801,274)	\$ 0	\$ (13,140,557)

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
FY2022 Budget**

	Electric Prod	Elec Dist	Gas	Water Prod	Water Dist	Wastewater	TOTAL
Operations Reserve (180 days of bud operations and maint, excluding commodities)							
Beginning Balance FY2020 CAFR	2,227,095	1,401,517	1,266,326	1,961,535	-	1,979,229	8,835,702
Net Change in Reserve FY2021 to be booked June 30	(2,227,095)	(1,401,517)	(243,567)	(57,558)	(993,849)	(30,934)	(4,954,519)
Projected Balance FY2021	-	-	1,022,759	1,903,977	(993,849)	1,948,295	-
Budgeted Additions to the Reserve FY2022	-	-	318,885	12,766	993,849	67,961	1,393,461
Budgeted Reductions to the Reserve FY2022	-	-	-	-	-	-	-
Budgeted Balance FY2022	-	-	1,341,644	1,916,743	-	2,016,257	5,274,643
TARGET FY2022	5,742,940	2,194,537	1,341,644	1,957,065	1,238,906	2,016,257	14,491,348
Debt Service Reserve (as required by loan docs)							
Beginning Balance FY2020 CAFR	1,860,529	1,393,594	-	180,892	-	717,755	4,152,771
Net Change in Reserve FY2021 to be booked June 30	-	-	-	-	-	-	-
Projected Balance FY2021	1,860,529	1,393,594	-	180,892	-	717,755	-
Budgeted Additions to the Reserve FY2022	941,029	1,133,909	-	320,641	-	-	2,395,579
Budgeted Reductions to the Reserve FY2022	(941,029)	(1,188,927)	-	(320,641)	-	-	(2,450,597)
Budgeted Balance FY2022	1,860,529	1,338,576	-	180,892	-	717,755	4,097,753
TARGET FY2022	1,706,949	1,338,576	-	207,612	-	717,755	3,970,893
Retirement/Reclamation Reserve (per agreements)							
Beginning Balance FY2020 CAFR	11,205,636	-	-	-	-	-	11,205,636
Net Change in Reserve FY2021 to be booked June 30	227,400	-	-	-	-	-	-
Projected Balance FY2021	11,433,036	-	-	-	-	-	-
Budgeted Additions to the Reserve FY2022	227,400	-	-	-	-	-	227,400
Budgeted Reductions to the Reserve FY2022	-	-	-	-	-	-	-
Budgeted Balance FY2022	11,660,436	-	-	-	-	-	11,433,036
TARGET FY2022	10,162,581	-	-	-	-	-	10,162,581
Capital Expenditures Reserve							
Beginning Balance FY2020 CAFR	-	-	816,000	2,067,007	-	1,038,678	3,921,684
Net Change in Reserve FY2021 to be booked June 30	-	-	(53,309)	(2,067,007)	-	(163,661)	(2,283,976)
Projected Balance FY2021	-	-	762,691	-	-	875,017	-
Budgeted Additions to the Reserve FY2022	-	-	-	-	-	382,973	382,973
Budgeted Reductions to the Reserve FY2022	-	-	(336,744)	-	-	-	(336,744)
Budgeted Balance FY2022	-	-	425,947	-	-	1,257,990	1,683,937
TARGET FY2022 (annual deprec + 2.5%)	1,248,466	1,267,081	407,351	1,863,514	562,368	1,257,990	6,606,771
Rate Stabilization Reserve (where pass-through rate for commodities not in place)							
Beginning Balance	-	-	-	-	-	-	-
Net Change in Reserve FY2021 to be booked June 30	-	-	-	-	-	-	-
Projected Balance FY2021	-	-	-	-	-	-	-
Budgeted Additions to the Reserve FY2022	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2022	-	-	-	-	-	-	-
Budgeted Balance FY2022	-	-	-	-	-	-	-
TARGET FY2022	-	7,098,305	-	-	-	-	7,098,305

**Schedule of Funds
FY2022 Budget**

	Electric Prod	Elec Dist	Gas	Water Prod	Water Dist	Wastewater	TOTAL
Contingency Reserve (single largest equipment with potential for failure DPU Asset Team)							
Beginning Balance	-	-	261,420	784,259	-	365,987	1,411,666
Net Change in Reserve FY2021 to be booked June 30	-	-	-	(784,259)	-	-	(784,259)
Projected Balance FY2021	-	-	261,420	-	-	365,987	-
Budgeted Additions to the Reserve FY2022	-	-	3,921	-	-	5,490	9,411
Budgeted Reductions to the Reserve FY2022	-	-	-	-	-	-	-
Budgeted Balance FY2022	-	-	265,341	-	-	371,477	636,818
TARGET FY2022	-	530,682	261,420	796,023	-	371,477	1,959,601
Bond Proceeds Restricted (no outstanding bond proceeds at this time)							
Beginning Balance FY2020 CAFR	-	-	-	-	-	-	-
Net Change in Reserve FY2021 to be booked June 30	-	-	-	-	-	-	-
Projected Balance FY2021	-	-	-	-	-	-	-
Budgeted Additions to the Reserve FY2022	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2022	-	-	-	-	-	-	-
Budgeted Balance FY2022	-	-	-	-	-	-	-
TARGET FY2022	-	-	-	-	-	-	-
TOTAL RESERVES/RESTRICTED CASH							
Beginning Balance FY2020 CAFR	15,293,260	2,795,111	2,343,746	4,993,693	-	4,101,649	29,527,459
Net Change in Reserve FY2021 to be booked June 30	(1,999,695)	(1,401,517)	(296,876)	(2,908,823)	(993,849)	(194,594)	(8,022,754)
Projected Balance FY2021	13,293,565	1,393,594	2,046,870	2,084,869	(993,849)	3,907,055	-
Budgeted Additions to the Reserve FY2022	1,168,429	1,133,909	322,806	333,407	993,849	456,424	4,408,824
Budgeted Reductions to the Reserve FY2022	(941,029)	(1,188,927)	(336,744)	(320,641)	-	-	(2,787,341)
Budgeted Balance FY2022	13,520,965	1,338,576	2,032,932	2,097,635	-	4,363,479	31,148,942
TARGET FY2022	18,860,936	12,429,181	2,010,415	4,824,214	1,801,274	4,363,479	44,289,499
Total Reserves Over<Under> Target	(5,339,971)	(11,090,606)	22,517	(2,726,579)	(1,801,274)	0	(13,140,557)

**Capital Plan with Funding Sources Schedule
FY2022 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	1,165,000	1,200,000	885,000	1,680,000	1,230,000	4,566,000	10,726,000
Capital Projects Funded through Debt	-	-	-	5,775,000	-	1,550,000	7,325,000
Capital Projects Funded through Grants	-	-	-	450,000	-	1,500,000	1,950,000
Capital Projects Funded through Other Sources	-	-	-	4,000,000	-	-	4,000,000
Total Capital Projects	1,165,000	1,200,000	885,000	11,905,000	1,230,000	7,616,000	24,001,000

Cash Projection by Priority of Budgeted Expenditures Schedule
FY2022 to FY2031

ELECTRIC PRODUCTION

	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
Beginning Cash - Unrestricted per CAFR	\$ (1,855,843)									
Beginning Cash - Restricted Including Reserves per CAFR	\$ 15,293,260									
Total Cash	\$ 13,437,417									
Beginning Cash - Unrestricted per Current FY Projected	\$ (3,030,953)	\$ (3,167,616)	\$ (2,926,693)	\$ (3,051,900)	\$ (2,311,626)	\$ (1,514,095)	\$ (673,696)	\$ 0	\$ 0	\$ 0
Beginning Cash - Restricted Including Reserves per Current FY Projected	\$ 13,293,565	\$ 13,520,965	\$ 13,209,065	\$ 13,193,425	\$ 12,745,786	\$ 12,269,307	\$ 11,771,699	\$ 11,408,399	\$ 11,380,233	\$ 11,214,429
Total Cash Current FY Projected	\$ 10,262,612	\$ 10,353,349	\$ 10,282,372	\$ 10,141,524	\$ 10,434,160	\$ 10,755,213	\$ 11,098,002	\$ 11,408,399	\$ 11,380,233	\$ 11,214,430
Total Budgeted Revenue (including transfers-in/grants/loans)	34,661,274	40,411,301	33,944,753	34,693,669	35,035,438	40,870,993	50,541,483	46,462,673	46,517,334	46,983,042
Intrafund Charges/Commodities	7,414,593	6,540,129	6,064,836	6,160,825	6,170,780	6,322,659	6,560,026	6,609,110	6,579,684	6,414,638
<i>Budgeted Expenditures by Priority per Charter or Utilities Financial Policies</i>										
1. Current Operations Budget (Including Normal Maintenance) Expense	(39,859,064)	(46,070,173)	(39,695,631)	(40,121,707)	(40,199,014)	(46,418,710)	(56,358,998)	(52,667,835)	(52,830,707)	(52,978,415)
2. Bond & Other Debt Service Expense	(941,029)	(446,197)	(442,768)	(432,114)	(432,114)	(432,114)	(432,114)	(432,114)	(432,114)	(432,114)
3b. Capital Plan for FY2022 - Replacement Expense	B (1,165,000)	(490,000)	-	-	(250,000)	-	-	-	-	-
4a. Franchise Fee (paid to the General Fund) Expense	-	-	-	-	-	-	-	-	-	-
4b. In Lieu Taxes (paid to the General Fund) Expense	(20,037)	(16,037)	(12,037)	(8,037)	(4,037)	(37)	-	-	-	-
5a. Capital Additions and Improvements for FY2022 - Capital Expense	-	-	-	-	-	-	-	-	-	-
Cash Projection for Other Utilities Reserves per Schedule of Funds										
3a. Replacement Reserve (Capital Expenditures Reserve) Net Addition/Reduction	A -	-	-	-	-	-	-	-	-	-
3a. Move unrestricted cash to restricted cash to fund Replacement Reserve	-	-	-	-	-	-	-	-	-	-
w. Net Add/Reduction - Util Operating Reserve	(2,227,095)	-	-	-	-	-	103,061	100,254	(110,058)	74,302
x. Net Add/Reduction - Util Retirement/Reclamation Reserve	227,400	(84,500)	(15,641)	(447,639)	(476,478)	(497,609)	(466,361)	(128,421)	11,255	12,849
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	A 1,999,695	84,500	15,641	447,639	476,478	497,609	363,300	28,167	98,803	(87,151)
Total Projected Cash Use (excluding transfers from Unrestricted to Restricted - items 3a. and w through x.)	(41,985,130)	(47,022,407)	(40,150,437)	(40,561,858)	(40,885,165)	(46,850,862)	(56,791,112)	(53,099,949)	(53,262,821)	(53,410,529)
Net Cash Budgeted Sources and Uses (Operating Profit)	\$ 90,737	\$ (70,977)	\$ (140,848)	\$ 292,636	\$ 321,053	\$ 342,790	\$ 310,397	\$ (28,167)	\$ (165,803)	\$ (12,849)
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.	\$ 90,737	\$ (70,977)	\$ (140,848)	\$ 292,636	\$ 321,053	\$ 342,790	\$ 310,397	\$ (28,167)	\$ (165,803)	\$ (12,849)
Projected Ending Cash - Unrestricted	\$ (3,167,616)	\$ (2,926,693)	\$ (3,051,900)	\$ (2,311,626)	\$ (1,514,095)	\$ (673,696)	\$ 0	\$ 0	\$ 0	\$ 0
Projected Ending Cash - Restricted	\$ 13,520,965	\$ 13,209,065	\$ 13,193,425	\$ 12,745,786	\$ 12,269,307	\$ 11,771,699	\$ 11,408,399	\$ 11,380,233	\$ 11,214,429	\$ 11,201,580
Total Projected Ending Cash	\$ 10,353,349	\$ 10,282,372	\$ 10,141,524	\$ 10,434,160	\$ 10,755,213	\$ 11,098,002	\$ 11,408,399	\$ 11,380,233	\$ 11,214,430	\$ 11,201,581
Funded Reserve Balances	\$ 13,520,965	\$ 13,209,065	\$ 13,193,425	\$ 12,745,786	\$ 12,269,307	\$ 11,771,699	\$ 11,408,399	\$ 11,380,233	\$ 11,214,429	\$ 11,201,580
Reserve Targets	\$ 18,860,936	\$ 18,756,378	\$ 18,595,410	\$ 18,473,633	\$ 18,387,941	\$ 18,033,050	\$ 18,308,105	\$ 18,411,609	\$ 18,760,081	\$ 19,242,313
Total Reserves Over<Under> Target	\$ (5,339,971)	\$ (5,547,313)	\$ (5,401,985)	\$ (5,727,848)	\$ (6,118,633)	\$ (6,261,352)	\$ (6,899,706)	\$ (7,031,377)	\$ (7,545,652)	\$ (8,040,732)

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 to FY2031
ELECTRIC PRODUCTION

	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
Operations Reserve (180 days of bud operations and maint)											
Beginning Balance	2,227,095	-	-	-	-	-	-	-	103,061	203,316	93,258
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	103,061	100,254	-	74,302
Budgeted Reductions to the Reserve	(2,227,095)	-	-	-	-	-	-	-	-	(110,058)	-
Budgeted Balance	-	-	-	-	-	-	-	103,061	203,316	93,258	167,560
TARGET	4,210,492	5,742,940	5,978,739	6,081,449	6,214,878	6,410,668	6,359,917	6,907,787	6,946,090	6,938,895	7,046,831
Debt Service Reserve (as required by loan docs)											
Beginning Balance	1,860,529	1,860,529	1,860,529	1,860,529	1,860,529	1,860,529	1,860,529	1,860,529	1,860,529	1,860,529	1,793,529
Budgeted Additions to the Reserve	2,769,652	941,029	446,197	442,768	432,114	432,114	432,114	432,114	432,114	432,114	432,114
Budgeted Reductions to the Reserve	(2,769,652)	(941,029)	(446,197)	(442,768)	(432,114)	(432,114)	(432,114)	(432,114)	(432,114)	(499,114)	(532,114)
Budgeted Balance	1,860,529	1,860,529	1,860,529	1,860,529	1,860,529	1,860,529	1,860,529	1,860,529	1,860,529	1,793,529	1,693,529
TARGET	1,860,529	1,706,949	1,665,713	1,665,427	1,664,540	1,664,540	1,664,540	1,664,540	1,664,540	1,664,540	1,664,540
Retirement/Reclamation Reserve (per agreements)											
Beginning Balance	11,205,636	11,433,036	11,433,036	11,348,536	11,332,895	10,885,256	10,408,778	9,911,169	9,444,808	9,316,387	9,327,643
Budgeted Additions to the Reserve	227,400	227,400	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000
Budgeted Reductions to the Reserve	-	-	(123,500)	(54,641)	(486,639)	(515,478)	(536,609)	(505,361)	(167,421)	(27,745)	(26,151)
Budgeted Balance	11,433,036	11,660,436	11,348,536	11,332,895	10,885,256	10,408,778	9,911,169	9,444,808	9,316,387	9,327,643	9,340,492
TARGET	10,838,192	10,162,581	9,919,257	9,655,864	9,401,546	9,118,462	8,814,322	8,541,507	8,606,708	8,962,375	9,336,671
Capital Expenditures Reserve (annual deprec + 2.5%)											
Beginning Balance	-	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	-	-
TARGET (annual deprec + 2.5%)	1,182,067	1,189,530	1,192,669	1,192,669	1,192,669	1,194,271	1,194,271	1,194,271	1,194,271	1,194,271	1,194,271
Rate Stabilization Reserve (where pass-through rate for commodities not in place)											
Beginning Balance	-	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	-	-
TARGET	-	-	-	-	-	-	-	-	-	-	-

Schedule of Funds
 FY2021 to FY2031
 ELECTRIC PRODUCTION

	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
Contingency Reserve (single largest equipment with potential for failure DPU Asset Team)											
Beginning Balance	-	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	-	-
TARGET	-	-	-	-	-	-	-	-	-	-	-
Bond Proceeds Restricted											
Beginning Balance	-	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	-	-
TARGET	-	-	-	-	-	-	-	-	-	-	-
TOTAL RESERVES/RESTRICTED CASH											
Beginning Balance	15,293,260	13,293,565	13,293,565	13,209,065	13,193,425	12,745,786	12,269,307	11,771,699	11,408,399	11,380,233	11,214,429
Budgeted Additions to the Reserve	2,997,052	1,168,429	485,197	481,768	471,114	471,114	471,114	574,175	571,368	471,114	545,416
Budgeted Reductions to the Reserve	(4,996,747)	(941,029)	(569,697)	(497,409)	(918,753)	(947,592)	(968,723)	(937,475)	(599,535)	(636,917)	(558,265)
Budgeted Balance	13,293,565	13,520,965	13,209,065	13,193,425	12,745,786	12,269,307	11,771,699	11,408,399	11,380,233	11,214,429	11,201,580
TARGET	18,091,279	18,802,000	18,756,378	18,595,410	18,473,633	18,387,941	18,033,050	18,308,105	18,411,609	18,760,081	19,242,313
Total Reserves Over<Under> Target	(4,797,714)	(5,281,035)	(5,547,313)	(5,401,985)	(5,727,848)	(6,118,633)	(6,261,352)	(6,899,706)	(7,031,377)	(7,545,652)	(8,040,732)

**Capital Plan with Funding Sources Schedule
FY2022 to FY2031**

See 10-Year Capital Plan for Detailed Listing of Projects

ELECTRIC PRODUCTION

	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Capital Projects Funded through Reserve or Unrestricted Cash	1,165,000	490,000	-	-	250,000	-	-	-	-
Capital Projects Funded through Debt	-	-	-	-	-	-	-	-	-
Capital Projects Funded through Grants	-	-	-	-	-	-	-	-	-
Capital Projects Funded through Other Sources	-	-	-	-	-	-	-	-	-
Total Capital Projects	1,165,000	490,000	-	-	250,000	-	-	-	-

Cash Projection by Priority of Budgeted Expenditures Schedule
FY2022 to FY2031

ELECTRIC DISTRIBUTION

	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
Beginning Cash - Unrestricted per CAFR	\$ (1,103,002)									
Beginning Cash - Restricted Including Reserves per CAFR	\$ 2,795,111									
Total Cash	\$ 1,692,108									
Beginning Cash - Unrestricted per Current FY Projected	\$ (742,513)	\$ (1,217,708)	\$ (55,018)	\$ -	\$ (847,608)	\$ -	\$ -	\$ 4,711	\$ 9,681	\$ 14,752
Beginning Cash - Restricted Including Reserves per Current FY Projected	\$ 1,348,538	\$ 1,338,576	\$ 1,784,078	\$ 3,437,838	\$ 1,393,594	\$ 2,484,856	\$ 4,206,948	\$ 6,018,435	\$ 7,927,901	\$ 10,006,863
Total Cash Current FY Projected	\$ 606,025	\$ 120,868	\$ 1,729,060	\$ 3,437,838	\$ 545,986	\$ 2,484,856	\$ 4,206,948	\$ 6,023,146	\$ 7,937,582	\$ 10,021,615
Total Budgeted Revenue (including transfers-in/grants/loans)	14,247,399	14,758,241	15,167,880	15,470,186	15,543,169	15,732,739	15,929,440	16,130,030	16,334,628	16,386,730
Intrafund Charges/Commodities	(7,414,593)	(6,540,129)	(6,064,836)	(6,160,825)	(6,170,780)	(6,322,659)	(6,560,026)	(6,609,110)	(6,579,684)	(6,675,201)
<i>Budgeted Expenditures by Priority per Charter or Utilities Financial Policies</i>										
1. Current Operations Budget (Including Normal Maintenance) Expense	(3,845,818)	(3,903,505)	(3,962,058)	(4,021,488)	(4,081,811)	(4,143,038)	(4,205,184)	(4,268,261)	(4,332,285)	(4,397,269)
2. Bond & Other Debt Service Expense	(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)	(633,935)
3b. Capital Plan for FY2022 - Replacement Expense	B (1,200,000)	(700,000)	(1,400,000)	(6,100,000)	(1,100,000)	(1,300,000)	(1,100,000)	(1,100,000)	(1,100,000)	(1,100,000)
4a. Franchise Fee (paid to the General Fund) Expense	(276,735)	(288,584)	(288,584)	(288,584)	(288,584)	(288,584)	(288,584)	(288,584)	(288,584)	(288,584)
4b. In Lieu Taxes (paid to the General Fund) Expense	(266,521)	(115,000)	(122,426)	(127,657)	(130,669)	(133,712)	(136,785)	(139,888)	(143,023)	(143,023)
5a. Capital Additions and Improvements for FY2022 - Capital Expense										(4,000,000)
Cash Projection for Other Utilities Reserves per Schedule of Funds										
3a. Replacement Reserve (Capital Expenditures Reserve) Net Addition/Reduction	A -	-	-	-	-	607,497	1,026,880	28,187	28,188	28,188
3a. Move unrestricted cash to restricted cash to fund Replacement Reserve	-	-	-	-	-	(607,497)	(1,026,880)	(28,187)	(28,188)	(28,188)
w. Net Add/Reduction - Util Operating Reserve	(1,401,517)	390,484	1,653,760	(2,044,244)	1,091,262	1,114,595	28,934	29,323	29,717	120,609
x. Net Add/Reduction - Util Retirement/Reclamation Reserve	-	-	-	-	-	-	-	-	-	-
y. Net Add/Reduction - Util Rate Stabilization Reserve	-	-	-	-	-	-	-	1,851,957	2,021,058	1,636,950
z. Net Add/Reduction - Util Contingency Reserve	-	-	-	-	-	-	-	-	-	606,776
w-z Move unrestricted cash to restricted cash to fund Other Utilities Reserves	A 1,401,517	(390,484)	(1,653,760)	2,044,244	(1,091,262)	(1,114,595)	(28,934)	(1,881,279)	(2,050,775)	(2,364,334)
Total Projected Cash Use (excluding transfers from Unrestricted to Restricted - items 3a. and w through x.)	(14,137,576)	(12,529,595)	(12,822,680)	(17,714,370)	(12,950,155)	(13,349,962)	(13,445,949)	(13,541,628)	(13,569,889)	(13,238,013)
Net Cash Budgeted Sources and Uses (Operating Profit)	\$ 109,823	\$ 2,228,646	\$ 2,345,200	\$ (2,244,185)	\$ 2,593,014	\$ 2,382,777	\$ 2,483,491	\$ 2,588,402	\$ 2,764,739	\$ 3,148,717
6a. Budgeted Profit Transfer (5% ED & GA Retail Sales excluding County/Schools)	(594,979)	(620,455)	(636,422)	(647,668)	(654,144)	(660,686)	(667,293)	(673,966)	(680,705)	(680,705)
6b. All Remaining Operating Profits (after initial 5% profit transfer) prior to funding reserve targets. See unfunded reserves balances below.	\$ (485,157)	\$ 1,608,192	\$ 1,708,778	\$ (2,891,852)	\$ 1,938,870	\$ 1,722,092	\$ 1,816,198	\$ 1,914,437	\$ 2,084,033	\$ 2,468,012
Projected Ending Cash - Unrestricted	\$ (1,217,708)	\$ (55,018)	\$ -	\$ (847,608)	\$ -	\$ -	\$ 4,711	\$ 9,681	\$ 14,752	\$ 90,242
Projected Ending Cash - Restricted	\$ 1,338,576	\$ 1,784,078	\$ 3,437,838	\$ 1,393,594	\$ 2,484,856	\$ 4,206,948	\$ 6,018,435	\$ 7,927,901	\$ 10,006,863	\$ 12,399,385
Total Projected Ending Cash	\$ 120,868	\$ 1,729,060	\$ 3,437,838	\$ 545,986	\$ 2,484,856	\$ 4,206,948	\$ 6,023,146	\$ 7,937,582	\$ 10,021,615	\$ 12,489,627
Funded Reserve Balances	\$ 1,393,594	\$ 1,784,078	\$ 3,437,838	\$ 1,393,594	\$ 2,484,856	\$ 4,206,948	\$ 6,018,435	\$ 7,927,901	\$ 10,006,863	\$ 12,399,385
Reserve Targets	\$ 11,280,480	\$ 13,884,068	\$ 12,526,570	\$ 12,656,902	\$ 12,853,855	\$ 14,442,513	\$ 16,766,377	\$ 15,912,965	\$ 19,026,526	\$ 15,939,408
Total Reserves Over<Under> Target	\$ (9,886,886)	\$ (12,099,990)	\$ (9,088,732)	\$ (11,263,308)	\$ (10,368,999)	\$ (10,235,566)	\$ (10,747,942)	\$ (7,985,064)	\$ (9,019,663)	\$ (3,540,023)

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 to FY2031

ELECTRIC DISTRIBUTION	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
Operations Reserve (180 days of bud operations and maint, excluding commodities)											
Beginning Balance	1,401,517	-	-	390,484	2,044,244	-	1,091,262	2,205,857	2,234,790	2,264,113	2,293,830
Budgeted Additions to the Reserve	-	-	390,484	1,653,760	-	1,091,262	1,114,595	28,934	29,323	29,717	120,609
Budgeted Reductions to the Reserve	(1,401,517)	-	-	-	(2,044,244)	-	-	-	-	-	-
Budgeted Balance	-	-	390,484	2,044,244	-	1,091,262	2,205,857	2,234,790	2,264,113	2,293,830	2,414,438
TARGET	1,846,398	2,194,537	2,153,544	2,186,534	2,218,865	2,250,532	2,282,667	2,315,276	2,348,367	2,381,946	2,414,438
Debt Service Reserve (as required by loan docs)											
Beginning Balance	1,393,594	1,393,594	1,393,594	1,393,594	1,393,594	1,393,594	1,393,594	1,393,594	1,393,594	1,393,594	1,393,594
Budgeted Additions to the Reserve	1,253,444	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	633,935
Budgeted Reductions to the Reserve	(1,253,444)	(1,188,927)	(982,377)	(984,776)	(1,015,816)	(1,178,311)	(1,161,970)	(1,155,371)	(1,135,784)	(1,126,313)	(633,935)
Budgeted Balance	1,393,594	1,338,576	1,393,594	1,393,594	1,393,594	1,393,594	1,393,594	1,393,594	1,393,594	1,393,594	1,393,594
TARGET	1,348,538	1,338,576	1,325,949	1,326,149	1,328,735	1,342,277	1,340,915	1,340,365	1,338,733	1,337,943	1,296,912
Retirement/Reclamation Reserve (per agreements)											
Beginning Balance	-	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	-	-
TARGET	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditures Reserve											
Beginning Balance	-	-	-	-	-	-	-	607,497	1,634,377	1,662,564	1,690,752
Budgeted Additions to the Reserve	-	-	-	-	-	-	607,497	1,026,880	28,187	28,188	28,188
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	607,497	1,634,377	1,662,564	1,690,752	1,718,939
TARGET (annual deprec + 2.5%)	1,332,002	1,267,081	1,362,752	1,380,689	1,416,564	1,572,877	1,601,064	1,634,377	1,662,564	1,690,752	1,718,939
Rate Stabilization Reserve (where pass-through rate for commodities not in place)											
Beginning Balance	-	-	-	-	-	-	-	755,673	755,673	2,607,630	4,628,688
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	1,851,957	2,021,058	2,021,058	1,636,950
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	755,673	2,607,630	4,628,688	6,265,638
TARGET	6,230,704	7,098,305	8,503,181	7,086,477	7,137,815	7,124,923	8,646,172	10,896,089	9,974,327	13,018,076	9,902,342

Schedule of Funds
FY2021 to FY2031

ELECTRIC DISTRIBUTION	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
Contingency Reserve (single largest equipment with potential for failure DPU Asset Team)											
Beginning Balance	-	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-	606,776
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	-	606,776
TARGET	522,839	530,682	538,642	546,722	554,922	563,246	571,695	580,270	588,974	597,809	606,776
Bond Proceeds Restricted (no outstanding bond proceeds at this time)											
Beginning Balance	-	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	-	-
TARGET	-	-	-	-	-	-	-	-	-	-	-
TOTAL RESERVES/RESTRICTED CASH											
Beginning Balance	2,795,111	1,393,594	1,393,594	1,784,078	3,437,838	1,393,594	2,484,856	4,962,621	6,018,435	7,927,901	10,006,863
Budgeted Additions to the Reserve	1,253,444	1,133,909	1,372,861	2,638,536	1,015,816	2,269,573	2,884,061	2,211,185	3,045,251	3,205,275	3,026,457
Budgeted Reductions to the Reserve	(2,654,961)	(1,188,927)	(982,377)	(984,776)	(3,060,060)	(1,178,311)	(1,161,970)	(1,155,371)	(1,135,784)	(1,126,313)	(633,935)
Budgeted Balance	1,393,594	1,338,576	1,784,078	3,437,838	1,393,594	2,484,856	4,206,948	6,018,435	7,927,901	10,006,863	12,399,385
TARGET	11,280,480	12,429,181	13,884,068	12,526,570	12,656,902	12,853,855	14,442,513	16,766,377	15,912,965	19,026,526	15,939,408
Total Reserves Over<Under> Target	(9,886,886)	(11,090,606)	(12,099,990)	(9,088,732)	(11,263,308)	(10,368,999)	(10,235,566)	(10,747,942)	(7,985,064)	(9,019,663)	(3,540,023)

**Capital Plan with Funding Sources Schedule
FY2022 to FY2031**

See 10-Year Capital Plan for Detailed Listing of Projects

ELECTRIC DISTRIBUTION	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
Capital Projects Funded through Reserve or Unrestricted Cash	750,000	700,000	1,400,000	6,100,000	1,100,000	1,300,000	1,100,000	1,100,000	1,100,000	1,100,000
Capital Projects Funded through Debt	-	-	-	-	-	-	-	-	-	4,000,000
Capital Projects Funded through Grants	-	-	-	-	-	-	-	-	-	-
Capital Projects Funded through Other Sources	-	-	-	-	-	-	-	-	-	-
Total Capital Projects	750,000	700,000	1,400,000	6,100,000	1,100,000	1,300,000	1,100,000	1,100,000	1,100,000	5,100,000

**Cash Projection by Priority of Budgeted Expenditures Schedule
FY2022 to FY2031**

GAS DISTRIBUTION	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
Beginning Cash - Unrestricted per Prior Year CAFR	\$ 1,690,764									
Beginning Cash - Restricted Including Reserves per Prior Year CAFR	\$ 2,343,746									
Total Cash per Prior Year CAFR	\$ 4,034,510									
Beginning Cash - Unrestricted per Current FY Projected	\$ 1,738,580	\$ 700,884	\$ 228,007	\$ -	\$ -	\$ -	\$ -	\$ (727,827)	\$ (1,558,232)	\$ (2,441,194)
Beginning Cash - Restricted Including Reserves per Current FY Projected	\$ 2,046,870	\$ 2,032,932	\$ 2,047,694	\$ 2,025,066	\$ 1,425,136	\$ 767,456	\$ 50,864	\$ -	\$ -	\$ -
Total Cash Current FY Projected	\$ 3,785,450	\$ 2,733,815	\$ 2,275,701	\$ 2,025,066	\$ 1,425,136	\$ 767,456	\$ 50,864	\$ (727,827)	\$ (1,558,232)	\$ (2,441,194)
Total Budgeted Revenue (including transfers-in/grants/loans)	4,879,115	4,642,792	4,594,159	4,598,368	4,589,692	4,595,455	4,615,639	4,645,814	4,676,757	4,707,705
Intrafund Charges/Commodities	(2,138,175)	(1,916,325)	(1,874,250)	(1,881,900)	(1,881,900)	(1,897,200)	(1,927,800)	(1,958,400)	(1,989,000)	(2,019,600)
<i>Budgeted Expenditures by Priority per Charter or Utilities Financial Policies</i>										
1. Current Operations Budget (Including Normal Maintenance) Expense	(2,491,143)	(2,528,510)	(2,566,438)	(2,604,935)	(2,644,009)	(2,683,669)	(2,723,924)	(2,764,783)	(2,806,254)	(2,848,348)
2. Bond & Other Debt Service Expense	-	-	-	-	-	-	-	-	-	-
3b. Capital Plan for FY2022 - Replacement Expense	B (885,000)	(250,000)	-	(307,000)	(317,000)	(326,000)	(336,000)	(345,000)	(355,000)	(365,000)
4a. Franchise Fee (paid to the General Fund) Expense	(96,055)	(91,617)	(90,776)	(90,929)	(90,929)	(91,235)	(91,847)	(92,459)	(93,071)	(93,683)
4b. In Lieu Taxes (paid to the General Fund) Expense	(96,089)	(100,527)	(101,368)	(101,215)	(101,215)	(100,909)	(100,297)	(99,685)	(99,073)	(98,461)
5a. Capital Additions and Improvements for FY2022 - Capital Expense										
Cash Projection for Other Utilities Reserves per Schedule of Funds										
3a. Replacement Reserve (Capital Expenditures Reserve) Net Addition/Reduction	A 53,309	-	-	380,102	45,845	-	-	-	-	-
3a. Move unrestricted cash to restricted cash to fund Replacement Reserve	(53,309)	-	-	(380,102)	(45,845)	-	-	-	-	-
w. Net Add/Reduction - Util Operating Reserve	(243,567)	18,684	18,964	-	(611,835)	(716,592)	(50,864)	-	-	-
x. Net Add/Reduction - Util Retirement/Reclamation Reserve	-	-	-	-	-	-	-	-	-	-
y. Net Add/Reduction - Util Rate Stabilization Reserve	-	-	-	-	-	-	-	-	-	-
z. Net Add/Reduction - Util Contingency Reserve	-	-	(41,592)	(219,828)	-	-	-	-	-	-
w-z Move unrestricted cash to restricted cash to fund Other Utilities Reserves	A 243,567	(18,684)	22,628	219,828	611,835	716,592	50,864	-	-	-
Total Projected Cash Use (excluding transfers from Unrestricted to Restricted - items 3a. and w through x.)	(5,706,462)	(4,886,979)	(4,632,832)	(4,985,979)	(5,035,053)	(5,099,013)	(5,179,868)	(5,260,327)	(5,342,398)	(5,425,092)
Net Cash Budgeted Sources and Uses (Operating Profit)	\$ (827,348)	\$ (244,188)	\$ (38,673)	\$ (387,611)	\$ (445,361)	\$ (503,558)	\$ (564,229)	\$ (614,513)	\$ (665,642)	\$ (717,387)
6a. Budgeted Profit Transfer (5% ED & GA Retail Sales excluding County/Schools)	(224,287)	(213,927)	(211,962)	(212,319)	(212,319)	(213,034)	(214,463)	(215,892)	(217,321)	(218,750)
6b. All Remaining Operating Profits (after initial 5% profit transfer) prior to funding reserve targets. See unfunded reserves balances below.	\$ (1,051,635)	\$ (458,114)	\$ (250,635)	\$ (599,930)	\$ (657,680)	\$ (716,592)	\$ (778,692)	\$ (830,404)	\$ (882,962)	\$ (936,137)
Projected Ending Cash - Unrestricted	\$ 700,884	\$ 228,007	\$ -	\$ -	\$ -	\$ -	\$ (727,827)	\$ (1,558,232)	\$ (2,441,194)	\$ (3,377,331)
Projected Ending Cash - Restricted	\$ 2,032,932	\$ 2,047,694	\$ 2,025,066	\$ 1,425,136	\$ 767,456	\$ 50,864	\$ -	\$ -	\$ -	\$ -
Total Projected Ending Cash	\$ 2,733,815	\$ 2,275,701	\$ 2,025,066	\$ 1,425,136	\$ 767,456	\$ 50,864	\$ (727,827)	\$ (1,558,232)	\$ (2,441,194)	\$ (3,377,331)
Funded Reserve Balances	\$ 2,046,870	\$ 2,047,694	\$ 2,025,066	\$ 1,425,136	\$ 767,456	\$ 50,864	\$ -	\$ -	\$ -	\$ -
Reserve Targets	\$ 1,695,451	\$ 2,078,273	\$ 2,107,683	\$ 2,131,032	\$ 2,162,598	\$ 2,194,775	\$ 2,227,544	\$ 2,260,936	\$ 2,294,929	\$ 2,329,557
Total Reserves Over<Under> Target	\$ 351,418	\$ (30,579)	\$ (82,617)	\$ (705,896)	\$ (1,395,142)	\$ (2,143,911)	\$ (2,227,544)	\$ (2,260,936)	\$ (2,294,929)	\$ (2,329,557)

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 to FY2031

GAS DISTRIBUTION	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
Operations Reserve (180 days of bud operations and maint, excluding commodities)											
Beginning Balance	1,266,326	1,022,759	1,341,644	1,360,327	1,379,291	1,379,291	767,456	50,864	-	-	-
Budgeted Additions to the Reserve	-	318,885	18,684	18,964	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	(243,567)	-	-	-	-	(611,835)	(716,592)	(50,864)	-	-	-
Budgeted Balance	1,022,759	1,341,644	1,360,327	1,379,291	1,379,291	767,456	50,864	-	-	-	-
TARGET	1,022,759	1,341,644	1,360,327	1,379,291	1,398,539	1,418,076	1,437,906	1,458,034	1,478,463	1,499,199	1,520,246
Debt Service Reserve (as required by loan docs)											
Beginning Balance	-	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	-	-
TARGET	-	-	-	-	-	-	-	-	-	-	-
Retirement/Reclamation Reserve (per agreements)											
Beginning Balance	-	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	-	-
TARGET	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditures Reserve											
Beginning Balance	816,000	762,691	425,947	425,947	425,947	45,845	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	(53,309)	(336,744)	-	-	(380,102)	(45,845)	-	-	-	-	-
Budgeted Balance	762,691	425,947	425,947	425,947	45,845	-	-	-	-	-	-
TARGET (annual deprec + 2.5%)	407,351	425,947	448,625	455,031	455,031	462,898	471,021	479,375	487,985	496,826	505,923
Rate Stabilization Reserve (where pass-through rate for commodities not in place)											
Beginning Balance	-	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	-	-
TARGET	-	-	-	-	-	-	-	-	-	-	-

Schedule of Funds
FY2021 to FY2031

GAS DISTRIBUTION	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
Contingency Reserve (single largest equipment with potential for failure DPU Asset Team)											
Beginning Balance	261,420	261,420	261,420	261,420	219,828	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	3,921	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	(41,592)	(219,828)	-	-	-	-	-	-
Budgeted Balance	261,420	265,341	261,420	219,828	-	-	-	-	-	-	-
TARGET	265,341	265,341	269,321	273,361	277,461	281,623	285,847	290,135	294,487	298,905	303,388
Bond Proceeds Restricted (no outstanding bond proceeds at this time)											
Beginning Balance	-	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	-	-
TARGET	-	-	-	-	-	-	-	-	-	-	-
TOTAL RESERVES/RESTRICTED CASH											
Beginning Balance	2,343,746	2,046,870	2,029,010	2,047,694	2,025,066	1,425,136	767,456	50,864	-	-	-
Budgeted Additions to the Reserve	-	322,806	18,684	18,964	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	(296,876)	(336,744)	-	(41,592)	(599,930)	(657,680)	(716,592)	(50,864)	-	-	-
Budgeted Balance	2,046,870	2,032,932	2,047,694	2,025,066	1,425,136	767,456	50,864	-	-	-	-
TARGET	1,695,451	2,032,931	2,078,273	2,107,683	2,131,032	2,162,598	2,194,775	2,227,544	2,260,936	2,294,929	2,329,557
Total Reserves Over<Under> Target	351,418	0	(30,579)	(82,617)	(705,896)	(1,395,142)	(2,143,911)	(2,227,544)	(2,260,936)	(2,294,929)	(2,329,557)

**Capital Plan with Funding Sources Schedule
FY2022 to FY2031**

See 10-Year Capital Plan for Detailed Listing of Projects

GAS DISTRIBUTION	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
Capital Projects Funded through Reserve or Unrestricted Cash	885,000	250,000	-	307,000	317,000	326,000	336,000	345,000	355,000	365,000
Capital Projects Funded through Debt	-	-	-	-	-	-	-	-	-	-
Capital Projects Funded through Grants	-	-	-	-	-	-	-	-	-	-
Capital Projects Funded through Other Sources	-	-	-	-	-	-	-	-	-	-
Total Capital Projects	885,000	250,000	-	307,000	317,000	326,000	336,000	345,000	355,000	365,000

Cash Projection by Priority of Budgeted Expenditures Schedule
FY2022 to FY2031

	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
WATER PRODUCTION										
Beginning Cash - Unrestricted per CAFR	\$ 5,522,274									
Beginning Cash - Restricted Including Reserves per CAFR	\$ 4,993,693									
Total Cash	\$ 10,515,967									
Beginning Cash - Unrestricted per Current FY Projected	\$ 756,421	\$ (0)	\$ -	\$ 29,796	\$ 0	\$ -	\$ (348,192)	\$ (399,715)	\$ (1,575,334)	\$ (1,354,560)
Beginning Cash - Restricted Including Reserves per Current FY Projected	\$ 2,084,869	\$ 2,097,635	\$ 2,245,457	\$ 1,221,831	\$ 865,643	\$ 240,604	\$ 180,892	\$ 180,892	\$ 180,892	\$ 180,892
Total Cash Current FY Projected	\$ 2,841,291	\$ 2,097,635	\$ 2,245,457	\$ 1,251,627	\$ 865,643	\$ 240,604	\$ (167,300)	\$ (218,823)	\$ (1,394,442)	\$ (1,173,668)
Total Budgeted Revenue (including transfers-in/grants/loans)	12,195,366	7,395,765	2,765,256	6,344,735	2,682,571	2,682,124	7,157,381	2,436,174	6,464,920	8,355,815
Intrafund Charges/Commodities	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	3,751,000
<i>Budgeted Expenditures by Priority per Charter or Utilities Financial Policies</i>										
1. Current Operations Budget (Including Normal Maintenance) Expense	(3,914,130)	(3,972,842)	(4,032,435)	(4,092,921)	(4,154,315)	(4,216,630)	(4,279,879)	(4,344,078)	(4,409,239)	(4,475,377)
2. Bond & Other Debt Service Expense	(320,642)	(863,530)	(870,151)	(754,298)	(829,044)	(844,398)	(872,274)	(1,104,215)	(1,111,657)	(1,250,660)
3b. Capital Plan for FY2022 - Replacement Expense	B (1,680,000)	(5,705,320)	(2,220,000)	(5,309,000)	(1,804,000)	(1,563,000)	(5,645,000)	(1,806,000)	(4,420,000)	(7,360,000)
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 FY2022 - Capital Expense	(10,225,000)	-	-	-	-	-	-	-	-	-
Cash Projection for Other Utilities Reserves per Schedule of Funds										
3a. Replacement Reserve (Capital Expenditures Reserve) Net Addition/Reduction	A -	78,144	78,144	-	-	-	-	-	-	-
3a. Move unrestricted cash to restricted cash to fund Replacement Reserve	-	(78,144)	(78,144)	-	-	-	-	-	-	-
w. Net Add/Reduction - Util Operating Reserve	12,766	82,444	(945,482)	(356,189)	(625,038)	(59,712)	-	-	-	-
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	A (12,766)	(82,444)	945,482	356,189	625,038	59,712	-	-	-	-
Total Projected Cash Use (excluding transfers from Unrestricted to Restricted - items 3a. and w through x.)	(16,139,772)	(10,541,693)	(7,122,586)	(10,156,220)	(6,787,360)	(6,624,028)	(10,797,154)	(7,254,293)	(9,940,896)	(13,086,037)
Net Cash Budgeted Sources and Uses (Operating Profit)	\$ (743,656)	\$ 147,823	\$ (993,830)	\$ (385,985)	\$ (625,038)	\$ (407,904)	\$ (51,523)	\$ (1,175,619)	\$ 220,774	\$ (979,222)
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.	\$ (743,656)	\$ 147,823	\$ (993,830)	\$ (385,985)	\$ (625,038)	\$ (407,904)	\$ (51,523)	\$ (1,175,619)	\$ 220,774	\$ (979,222)
Projected Ending Cash - Unrestricted	\$ (0)	\$ -	\$ 29,796	\$ 0	\$ -	\$ (348,192)	\$ (399,715)	\$ (1,575,334)	\$ (1,354,560)	\$ (2,333,782)
Projected Ending Cash - Restricted	\$ 2,097,635	\$ 2,245,457	\$ 1,221,831	\$ 865,643	\$ 240,604	\$ 180,892	\$ 180,892	\$ 180,892	\$ 180,892	\$ 180,892
Total Projected Ending Cash	\$ 2,097,635	\$ 2,245,457	\$ 1,251,627	\$ 865,643	\$ 240,604	\$ (167,300)	\$ (218,823)	\$ (1,394,442)	\$ (1,173,668)	\$ (2,152,890)
Funded Reserve Balances	\$ 2,084,869	\$ 2,245,457	\$ 1,221,831	\$ 865,643	\$ 240,604	\$ 180,892	\$ 180,892	\$ 180,892	\$ 180,892	\$ 180,892
Reserve Targets	\$ 4,455,757	\$ 4,932,712	\$ 5,121,378	\$ 5,211,156	\$ 5,378,143	\$ 5,469,480	\$ 5,556,343	\$ 5,746,337	\$ 5,839,068	\$ 5,991,292
Total Reserves Over<Under> Target	\$ (2,370,887)	\$ (2,687,254)	\$ (3,899,547)	\$ (4,345,513)	\$ (5,137,538)	\$ (5,288,588)	\$ (5,375,451)	\$ (5,565,445)	\$ (5,658,176)	\$ (5,810,399)

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 to FY2031

WATER PRODUCTION	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
Operations Reserve (180 days of bud operations and maint, excluding commodities)											
Beginning Balance	1,961,535	1,903,977	1,903,977	1,986,421	1,040,939	684,750	59,712	-	-	-	-
Budgeted Additions to the Reserve	-	12,766	82,444								
Budgeted Reductions to the Reserve	(57,558)	-	-	(945,482)	(356,189)	(625,038)	(59,712)	-	-	-	-
Budgeted Balance	1,903,977	1,916,743	1,986,421	1,040,939	684,750	59,712	-	-	-	-	-
TARGET	1,903,977	1,957,065	1,986,421	2,016,217	2,046,461	2,077,158	2,108,315	2,139,940	2,172,039	2,204,619	2,237,689
Debt Service Reserve (as required by loan docs)											
Beginning Balance	180,892	180,892	180,892	180,892	180,892	180,892	180,892	180,892	180,892	180,892	180,892
Budgeted Additions to the Reserve	193,324	320,641	610,460	617,080	501,227	354,359	369,713	397,590	399,820	407,261	316,553
Budgeted Reductions to the Reserve	(193,324)	(320,641)	(610,460)	(617,080)	(501,227)	(354,359)	(369,713)	(397,590)	(399,820)	(407,261)	(316,553)
Budgeted Balance	180,892	180,892	180,892	180,892	180,892	180,892	180,892	180,892	180,892	180,892	180,892
TARGET	197,002	207,612	231,764	232,315	222,661	210,422	211,701	214,024	214,210	214,830	207,271
Retirement/Reclamation Reserve (per agreements)											
Beginning Balance	-	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	-	-
TARGET	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditures Reserve											
Beginning Balance	2,067,007	-	-	78,144	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	78,144								
Budgeted Reductions to the Reserve	(2,067,007)	-	-	(78,144)	-	-	-	-	-	-	-
Budgeted Balance	-	-	78,144	-	-	-	-	-	-	-	-
TARGET (annual deprec + 2.5%)	1,570,518	1,863,514	1,906,564	2,052,763	2,109,650	2,245,693	2,291,921	2,331,973	2,476,626	2,522,905	2,636,167
Rate Stabilization Reserve (where pass-through rate for commodities not in place)											
Beginning Balance	-	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	-	-
TARGET	-	-	-	-	-	-	-	-	-	-	-

Schedule of Funds
FY2021 to FY2031

WATER PRODUCTION	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
Contingency Reserve (single largest equipment with potential for failure DPU Asset Team)											
Beginning Balance	784,259	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	(784,259)	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	-	-
TARGET	784,259	796,023	807,963	820,082	832,384	844,869	857,542	870,406	883,462	896,714	910,164
Bond Proceeds Restricted (no outstanding bond proceeds at this time)											
Beginning Balance	-	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	-	-
TARGET	-	-	-	-	-	-	-	-	-	-	-
TOTAL RESERVES/RESTRICTED CASH											
Beginning Balance	4,993,693	2,084,869	2,084,869	2,245,457	1,221,831	865,643	240,604	180,892	180,892	180,892	180,892
Budgeted Additions to the Reserve	193,324	333,407	771,048	617,080	501,227	354,359	369,713	397,590	399,820	407,261	316,553
Budgeted Reductions to the Reserve	(3,102,147)	(320,641)	(610,460)	(1,640,707)	(857,416)	(979,398)	(429,425)	(397,590)	(399,820)	(407,261)	(316,553)
Budgeted Balance	2,084,869	2,097,635	2,245,457	1,221,831	865,643	240,604	180,892	180,892	180,892	180,892	180,892
TARGET	4,455,757	4,824,214	4,932,712	5,121,378	5,211,156	5,378,143	5,469,480	5,556,343	5,746,337	5,839,068	5,991,292
Total Reserves Over<Under> Target	(2,370,887)	(2,726,579)	(2,687,254)	(3,899,547)	(4,345,513)	(5,137,538)	(5,288,588)	(5,375,451)	(5,565,445)	(5,658,176)	(5,810,399)

**Capital Plan with Funding Sources Schedule
FY2022 to FY2031**

See 10-Year Capital Plan for Detailed Listing of Projects

WATER PRODUCTION	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
Capital Projects Funded through Reserve or Unrestricted Cash	1,680,000	380,320	1,620,000	1,050,000	1,134,000	913,000	545,000	1,456,000	70,000	1,150,000
Capital Projects Funded through Debt	5,775,000	4,830,000	240,000	4,019,000	268,000	260,000	4,440,000	140,000	4,140,000	6,084,000
Capital Projects Funded through Grants	450,000	495,000	360,000	240,000	402,000	390,000	660,000	210,000	210,000	126,000
Capital Projects Funded through Other Sources	4,000,000									
Total Capital Projects	11,905,000	5,705,320	2,220,000	5,309,000	1,804,000	1,563,000	5,645,000	1,806,000	4,420,000	7,360,000

Cash Projection by Priority of Budgeted Expenditures Schedule
FY2022 to FY2031

	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
WATER DISTRIBUTION										
Beginning Cash - Unrestricted per CAFR	\$ (2,134,986)									
Beginning Cash - Restricted Including Reserves per CAFR	\$ -									
Total Cash	\$ (2,134,986)									
Beginning Cash - Unrestricted per Current FY Projected	\$ 0	\$ (8,951)	\$ (185,210)	\$ (362,451)	\$ (619,492)	\$ (1,089,962)	\$ (1,325,022)	\$ (1,571,824)	\$ (1,801,504)	\$ (2,042,186)
Beginning Cash - Restricted Including Reserves per Current FY Projected	\$ 993,849	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Cash Current FY Projected	\$ 993,850	\$ (8,951)	\$ (185,210)	\$ (362,451)	\$ (619,492)	\$ (1,089,962)	\$ (1,325,022)	\$ (1,571,824)	\$ (1,801,504)	\$ (2,042,186)
Total Budgeted Revenue (including transfers-in/grants/loans)	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	6,902,309
Intrafund Charges/Commodities	(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)	(3,751,000)
<i>Budgeted Expenditures by Priority per Charter or Utilities Financial Policies</i>										
1. Current Operations Budget (Including Normal Maintenance) Expense	(2,477,812)	(2,514,979)	(2,552,704)	(2,590,995)	(2,629,860)	(2,669,307)	(2,709,347)	(2,749,987)	(2,791,237)	(2,833,106)
2. Bond & Other Debt Service Expense	-	-	-	-	-	-	-	-	-	-
3b. Capital Plan for FY2022 - Replacement Expense	B (1,230,000)	(450,000)	(465,000)	(553,000)	(768,000)	(535,000)	(550,000)	(537,000)	(553,000)	(570,000)
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 FY2022 - Capital Expense	-	-	-	-	-	-	-	-	-	-
Cash Projection for Other Utilities Reserves per Schedule of Funds										
3a. Replacement Reserve (Capital Expenditures Reserve) Net Addition/Reduction	A -	-	-	-	-	-	-	-	-	-
3a. Move unrestricted cash to restricted cash to fund Replacement Reserve	-	-	-	-	-	-	-	-	-	-
w. Net Add/Reduction - Util Operating Reserve	993,849	993,849	-	-	-	-	-	-	-	-
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	A (993,849)	(993,849)	-	-	-	-	-	-	-	-
Total Projected Cash Use (excluding transfers from Unrestricted to Restricted - items 3a. and w through x.)	(6,908,562)	(6,258,729)	(6,381,204)	(6,569,495)	(6,877,610)	(6,738,307)	(6,847,597)	(6,929,487)	(7,040,987)	(7,154,106)
Net Cash Budgeted Sources and Uses (Operating Profit)	\$ (1,002,801)	\$ (176,259)	\$ (177,241)	\$ (257,042)	\$ (470,470)	\$ (235,061)	\$ (246,801)	\$ (229,680)	\$ (240,682)	\$ (251,796)
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.	\$ (1,002,801)	\$ (176,259)	\$ (177,241)	\$ (257,042)	\$ (470,470)	\$ (235,061)	\$ (246,801)	\$ (229,680)	\$ (240,682)	\$ (251,796)
Projected Ending Cash - Unrestricted	\$ (8,951)	\$ (185,210)	\$ (362,451)	\$ (619,492)	\$ (1,089,962)	\$ (1,325,022)	\$ (1,571,824)	\$ (1,801,504)	\$ (2,042,186)	\$ (2,293,982)
Projected Ending Cash - Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Projected Ending Cash	\$ (8,951)	\$ (185,210)	\$ (362,451)	\$ (619,492)	\$ (1,089,962)	\$ (1,325,022)	\$ (1,571,824)	\$ (1,801,504)	\$ (2,042,186)	\$ (2,293,982)
Funded Reserve Balances	\$ 993,849	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve Targets	\$ 1,519,249	\$ 1,795,825	\$ 1,825,940	\$ 1,856,718	\$ 1,890,034	\$ 1,929,146	\$ 1,962,579	\$ 1,996,693	\$ 2,030,774	\$ 2,065,569
Total Reserves Over<Under> Target	\$ (525,400)	\$ (1,795,825)	\$ (1,825,940)	\$ (1,856,718)	\$ (1,890,034)	\$ (1,929,146)	\$ (1,962,579)	\$ (1,996,693)	\$ (2,030,774)	\$ (2,065,569)

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 to FY2031

WATER DISTRIBUTION	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
Operations Reserve (180 days of bud operations and maint, excluding commodities)											
Beginning Balance	-	993,849	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	993,849	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	(993,849)	-	-	-	-	-	-	-	-	-
Budgeted Balance	993,849	-	-	-	-	-	-	-	-	-	-
TARGET	993,849	1,238,906	1,257,490	1,276,352	1,295,497	1,314,930	1,334,654	1,354,674	1,374,994	1,395,619	1,416,553
Debt Service Reserve (as required by loan docs)											
Beginning Balance	-	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	-	-
TARGET	-	-	-	-	-	-	-	-	-	-	-
Retirement/Reclamation Reserve (per agreements)											
Beginning Balance	-	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	-	-
TARGET	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditures Reserve											
Beginning Balance	-	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	-	-
TARGET (annual deprec + 2.5%)	525,400	556,919	568,450	580,366	594,536	614,216	627,926	642,019	655,780	669,951	684,557
Rate Stabilization Reserve (where pass-through rate for commodities not in place)											
Beginning Balance	-	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	-	-
TARGET	-	-	-	-	-	-	-	-	-	-	-

Schedule of Funds
FY2021 to FY2031

WATER DISTRIBUTION	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
Contingency Reserve (single largest equipment with potential for failure DPU Asset Team)											
Beginning Balance	-	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	-	-
TARGET	-	-	-	-	-	-	-	-	-	-	-
Bond Proceeds Restricted (no outstanding bond proceeds at this time)											
Beginning Balance	-	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	-	-
TARGET	-	-	-	-	-	-	-	-	-	-	1
TOTAL RESERVES/RESTRICTED CASH											
Beginning Balance	-	993,849	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	993,849	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	(993,849)	-	-	-	-	-	-	-	-	-
Budgeted Balance	993,849	-	-	-	-	-	-	-	-	-	-
TARGET	1,519,249	1,795,825	1,825,940	1,856,718	1,890,034	1,929,146	1,962,579	1,996,693	2,030,774	2,065,569	2,101,111
Total Reserves Over<Under> Target	(525,400)	(1,795,825)	(1,825,940)	(1,856,718)	(1,890,034)	(1,929,146)	(1,962,579)	(1,996,693)	(2,030,774)	(2,065,569)	(2,101,111)

**Capital Plan with Funding Sources Schedule
FY2022 to FY2031**

See 10-Year Capital Plan for Detailed Listing of Projects

WATER DISTRIBUTION	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
Capital Projects Funded through Reserve or Unrestricted Cash	1,230,000	450,000	465,000	553,000	768,000	535,000	550,000	537,000	553,000	570,000
Capital Projects Funded through Debt	-	-	-	-	-	-	-	-	-	-
Capital Projects Funded through Grants	-	-	-	-	-	-	-	-	-	-
Capital Projects Funded through Other Sources	-	-	-	-	-	-	-	-	-	-
Total Capital Projects	1,230,000	450,000	465,000	553,000	768,000	535,000	550,000	537,000	553,000	570,000

Cash Projection by Priority of Budgeted Expenditures Schedule
FY2022 to FY2031

WASTEWATER (COLLECTION & TREATMENT)	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
Beginning Cash - Unrestricted per CAFR	\$ 4,480,767									
Beginning Cash - Restricted Including Reserves per CAFR	\$ 717,755									
Total Cash	\$ 5,198,522									
Beginning Cash - Unrestricted per Current FY Projected	\$ 2,930,215	\$ 1,989,990	\$ 1,932,927	\$ 1,424,522	\$ 2,224,692	\$ 2,724,573	\$ 2,954,012	\$ 3,767,445	\$ 3,072,237	\$ 2,864,876
Beginning Cash - Restricted Including Reserves per Current FY Projected	\$ 3,907,055	\$ 4,363,479	\$ 4,404,385	\$ 4,468,759	\$ 4,543,073	\$ 4,584,689	\$ 4,636,758	\$ 4,694,778	\$ 4,736,873	\$ 4,817,504
Total Cash Current FY Projected	\$ 6,837,270	\$ 6,353,469	\$ 6,337,313	\$ 5,893,282	\$ 6,767,765	\$ 7,309,262	\$ 7,590,769	\$ 8,462,223	\$ 7,809,109	\$ 7,682,380
Total Budgeted Revenue (including transfers-in/grants/loans)	9,612,306	6,547,544	6,545,291	6,532,345	6,552,366	6,564,065	6,569,269	6,589,224	6,571,070	12,866,078
Intrafund Charges/Commodities	-	-	-	-	-	-	-	-	-	-
Budgeted Expenditures by Priority per Charter or Utilities Financial Policies										
1. Current Operations Budget (Including Normal Maintenance) Expense	(4,032,513)	(3,869,174)	(3,927,212)	(3,986,120)	(4,045,911)	(4,106,600)	(4,168,199)	(4,230,722)	(4,294,183)	(4,358,596)
2. Bond & Other Debt Service Expense	(1,497,594)	(1,535,526)	(1,535,527)	(1,441,742)	(1,347,958)	(1,347,957)	(1,344,616)	(1,344,616)	(1,344,616)	(1,344,616)
3b. Capital Plan for FY2022 - Replacement Expense	(4,566,000)	(1,159,000)	(1,526,584)	(230,000)	(617,000)	(828,000)	(185,000)	(1,667,000)	(1,059,000)	(7,269,000)
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 FY2022 - Capital Expense	-	-	-	-	-	-	-	-	-	-
Cash Projection for Other Utilities Reserves per Schedule of Funds										
3a. Replacement Reserve (Capital Expenditures Reserve) Net Addition/Reduction	A 163,661	499,977	29,699	39,119	5,894	15,811	21,218	4,741	42,717	27,137
3a. Move unrestricted cash to restricted cash to fund Replacement Reserve	(163,661)	(499,977)	(29,699)	(39,119)	(5,894)	(15,811)	(21,218)	(4,741)	(42,717)	(27,137)
w. Net Add/Reduction - Util Operating Reserve	(30,934)	(13,708)	29,019	29,454	29,896	30,344	30,800	31,261	31,730	32,206
x. Net Add/Reduction - Util Retirement/Reclamation Reserve	-	-	-	-	-	-	-	-	-	-
y. Net Add/Reduction - Util Rate Stabilization Reserve	-	-	-	-	-	-	-	-	-	-
z. Net Add/Reduction - Util Contingency Reserve	-	11,062	5,656	5,741	5,827	5,914	6,003	6,093	6,184	6,277
w-z Move unrestricted cash to restricted cash to fund Other Utilities Reserves	A 30,934	2,646	(34,675)	(35,195)	(35,723)	(36,258)	(36,802)	(37,354)	(37,915)	(38,483)
Total Projected Cash Use (excluding transfers from Unrestricted to Restricted - items 3a. and w through x.)	(10,096,107)	(6,563,700)	(6,989,323)	(5,657,862)	(6,010,869)	(6,282,557)	(5,697,815)	(7,242,338)	(6,697,799)	(12,972,122)
Net Cash Budgeted Sources and Uses (Operating Profit)	\$ (483,801)	\$ (16,156)	\$ (444,031)	\$ 874,483	\$ 541,497	\$ 281,508	\$ 871,454	\$ (653,114)	\$ (126,729)	\$ (106,133)
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.	\$ (483,801)	\$ (16,156)	\$ (444,031)	\$ 874,483	\$ 541,497	\$ 281,508	\$ 871,454	\$ (653,114)	\$ (126,729)	\$ (106,133)
Projected Ending Cash - Unrestricted	\$ 1,989,990	\$ 1,932,927	\$ 1,424,522	\$ 2,224,692	\$ 2,724,573	\$ 2,954,012	\$ 3,767,445	\$ 3,072,237	\$ 2,864,876	\$ 2,693,122
Projected Ending Cash - Restricted	\$ 4,363,479	\$ 4,404,385	\$ 4,468,759	\$ 4,543,073	\$ 4,584,689	\$ 4,636,758	\$ 4,694,778	\$ 4,736,873	\$ 4,817,504	\$ 4,883,124
Total Projected Ending Cash	\$ 6,353,469	\$ 6,337,313	\$ 5,893,282	\$ 6,767,765	\$ 7,309,262	\$ 7,590,769	\$ 8,462,223	\$ 7,809,109	\$ 7,682,380	\$ 7,576,247
Funded Reserve Balances	\$ 3,907,055	\$ 4,404,385	\$ 4,468,759	\$ 4,543,073	\$ 4,584,689	\$ 4,636,758	\$ 4,694,778	\$ 4,736,873	\$ 4,817,504	\$ 4,883,124
Reserve Targets	\$ 3,907,054	\$ 4,404,385	\$ 4,468,759	\$ 4,543,072	\$ 4,584,689	\$ 4,636,758	\$ 4,694,777	\$ 4,736,872	\$ 4,817,504	\$ 4,883,124
Total Reserves Over<Under> Target	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

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 to FY2031

WASTEWATER (COLLECTION & TREATMENT)	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
Operations Reserve (180 days of bud operations and maint, excluding commodities)											
Beginning Balance	1,979,229	1,948,295	1,948,295	1,934,587	1,963,606	1,993,060	2,022,956	2,053,300	2,084,100	2,115,361	2,147,091
Budgeted Additions to the Reserve	-	67,961	-	29,019	29,454	29,896	30,344	30,800	31,261	31,730	32,206
Budgeted Reductions to the Reserve	(30,934)	-	(13,708)	-	-	-	-	-	-	-	-
Budgeted Balance	1,948,295	2,016,257	1,934,587	1,963,606	1,993,060	2,022,956	2,053,300	2,084,100	2,115,361	2,147,091	2,179,298
TARGET	1,948,295	2,016,257	1,934,587	1,963,606	1,993,060	2,022,956	2,053,300	2,084,100	2,115,361	2,147,091	2,179,298
Debt Service Reserve (as required by loan docs)											
Beginning Balance	717,755	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	-	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	717,755	717,755	717,755	717,755	717,755	717,755	717,755	717,755	717,755	717,755	717,755
TARGET	717,755	717,755	717,755	717,755	717,755	717,755	717,755	717,755	717,755	717,755	717,755
Retirement/Reclamation Reserve (per agreements)											
Beginning Balance	-	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	-	-
TARGET	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditures Reserve											
Beginning Balance	1,038,678	875,017	875,017	1,374,994	1,404,693	1,443,812	1,449,705	1,465,516	1,486,734	1,491,474	1,534,191
Budgeted Additions to the Reserve	-	382,973	499,977	29,699	39,119	5,894	15,811	21,218	4,741	42,717	27,137
Budgeted Reductions to the Reserve	(163,661)	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	875,017	1,257,990	1,374,994	1,404,693	1,443,812	1,449,705	1,465,516	1,486,734	1,491,474	1,534,191	1,561,328
TARGET (annual deprec + 2.5%)	875,017	1,257,990	1,374,994	1,404,693	1,443,812	1,449,705	1,465,516	1,486,734	1,491,474	1,534,191	1,561,328
Rate Stabilization Reserve (where pass-through rate for commodities not in place)											
Beginning Balance	-	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	-	-
TARGET	-	-	-	-	-	-	-	-	-	-	-

Schedule of Funds
FY2021 to FY2031

WASTEWATER (COLLECTION & TREATMENT)	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
Contingency Reserve (single largest equipment with potential for failure DPU Asset Team)											
Beginning Balance	365,987	365,987	365,987	377,049	382,705	388,446	394,272	400,186	406,189	412,282	418,466
Budgeted Additions to the Reserve	-	5,490	11,062	5,656	5,741	5,827	5,914	6,003	6,093	6,184	6,277
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	365,987	371,477	377,049	382,705	388,446	394,272	400,186	406,189	412,282	418,466	424,743
TARGET	365,987	371,477	377,049	382,705	388,446	394,272	400,186	406,189	412,282	418,466	424,743
Bond Proceeds Restricted (no outstanding bond proceeds at this time)											
Beginning Balance	-	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	-	-
TARGET	-	-	-	-	-	-	-	-	-	-	-
TOTAL RESERVES/RESTRICTED CASH											
Beginning Balance	4,101,649	3,907,055	3,907,055	4,404,385	4,468,759	4,543,073	4,584,689	4,636,758	4,694,778	4,736,873	4,817,504
Budgeted Additions to the Reserve	-	456,424	511,039	64,374	74,313	41,616	52,069	58,020	42,095	80,632	65,620
Budgeted Reductions to the Reserve	(194,594)	-	(13,708)	-	-	-	-	-	-	-	-
Budgeted Balance	3,907,055	4,363,479	4,404,385	4,468,759	4,543,073	4,584,689	4,636,758	4,694,778	4,736,873	4,817,504	4,883,124
TARGET	3,907,054	4,363,479	4,404,385	4,468,759	4,543,072	4,584,689	4,636,758	4,694,777	4,736,872	4,817,504	4,883,124
Total Reserves Over<Under> Target	0	0	0	0	0	0	0	0	0	0	0

**Capital Plan with Funding Sources Schedule
FY2022 to FY2031**

See 10-Year Capital Plan for Detailed Listing of Projects

WASTEWATER (COLLECTION & TREATMENT)	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
Capital Projects Funded through Reserve or Unrestricted Cash	1,516,000	1,159,000	1,526,584	230,000	617,000	828,000	185,000	1,667,000	1,059,000	969,000
Capital Projects Funded through Debt	1,550,000	-	-	-	-	-	-	-	-	6,300,000
Capital Projects Funded through Grants	1,500,000	-	-	-	-	-	-	-	-	-
Capital Projects Funded through Other Sources	-	-	-	-	-	-	-	-	-	-
Total Capital Projects	4,566,000	1,159,000	1,526,584	230,000	617,000	828,000	185,000	1,667,000	1,059,000	7,269,000

DEPARTMENT / FUND STRUCTURE

Department	Fund	Department Summary	Fund Statement
		Page #	
<i>Navigating Los Alamos County</i>	<i>Performance Measures</i>	124	
<i>Citizen's Survey Community Livability</i>		125	
County Council	General	126	62
Municipal Court	General	128	62
Municipal Court	Other Special Revenue	128	71
County Manager	General	133	62
County Manager	Risk Management	133	81
County Assessor	General	145	62
County Assessor	Other Special Revenue	145	71
County Attorney	General	151	62
County Clerk	General	153	62
County Clerk	Other Special Revenue	153	71
Probate Court	General	161	62
County Sheriff	General	164	62
Administrative Services	General	165	62
Administrative Services	Capital Improvement Projects	165	76
Community Development	General	180	62
Community Development	Lodgers Tax	180	67
Community Development	Economic Development	180	70
Community Development	Capital Improvement Projects	180	76
Community Services	General	197	62
Community Services	State Grants	197	68
Community Services	Health Care Assistance	197	69
Community Services	Other Special Revenue	197	71
Fire	General	223	62
Fire	State Grants	223	68
Fire	Fire - Enterprise	223	86
Police	General	230	62
Police	State Grants	230	68
Public Works	General	238	62
Public Works	Capital Improvement Projects	238	76
Public Works	Environmental Services	238	84
Public Works	Transit	238	85
Public Works	Airport	238	87
Public Works	Fleet	238	80
Utilities	Joint Utilities System	275	88
Utilities	DPU Schedule of Funds	275	93
Non-Departmental	Emergency Declarations, Debt Service	301	72,73

Navigating the Los Alamos County Performance Measures & Targets:

Los Alamos County is progressing towards meeting its objective of benchmarking government efficiencies to evaluate programs and prioritize funding levels.

In the FY2022 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.

(1)	(2)	(3)	(4)
FY2019 Actual	FY2020 Actual	FY2021 Target/ Estimate	FY2022 Target/ Estimate

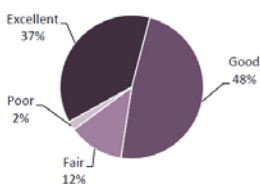
1. **FY2019 Actual** – Actual performance for the entire fiscal year ended June 30, 2019.
2. **FY2020 Actual** – Actual performance for the entire fiscal year ended June 30, 2020.
3. **FY2021 Target/Estimate** – Estimated performance for the entire fiscal year ending June 30, 2021.
4. **FY2022 Target/Estimate** – Projection of the performance for FY2022 based on budgeted staffing, funding and operating requirements.

Citizen Survey - Community Livability Report 2020

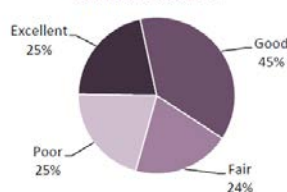
Los Alamos County contracted with National Research Center, Inc. and International City/County Management Association (ICMA) to conduct a citizen’s survey and participate in “The National Community Survey™.” The Community Livability Report provides the opinions of a representative sample of 600 residents of Los Alamos County. Citizen responses are included within each Department Summary. NRC’s database of comparative resident opinion is comprised of resident perspectives gathered in surveys from over 600 communities. The communities in the database represent a wide geographic and population range. Los Alamos County chose to have comparisons made to the entire database. The responses to individual questions and the benchmark comparison are included in each department’s summary. To see the full survey report, go to the Sunshine Page of the County website.

<https://www.losalamosnm.us/cms/one.aspx?portalId=6435810&pageId=6505302>

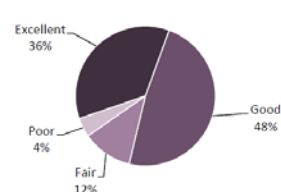
OVERALL QUALITY OF LIFE IN LOS ALAMOS COUNTY



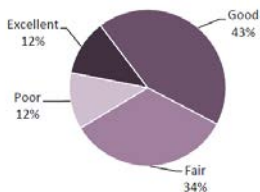
OVERALL ECONOMIC HEALTH OF LOS ALAMOS COUNTY



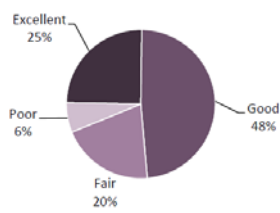
OVERALL QUALITY OF THE TRANSPORTATION SYSTEM IN LOS ALAMOS COUNTY



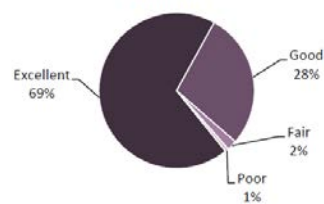
OVERALL DESIGN OR LAYOUT OF LOS ALAMOS COUNTY'S RESIDENTIAL AND COMMERCIAL AREAS



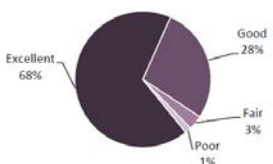
OVERALL QUALITY OF THE UTILITY INFRASTRUCTURE IN LOS ALAMOS COUNTY



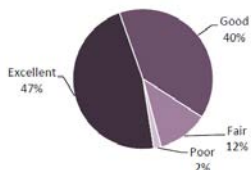
OVERALL FEELING OF SAFETY IN LOS ALAMOS COUNTY



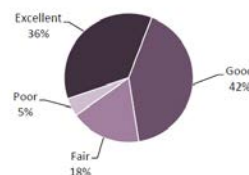
OVERALL QUALITY OF NATURAL ENVIRONMENT IN LOS ALAMOS COUNTY



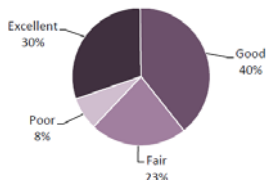
OVERALL QUALITY OF PARKS AND RECREATION OPPORTUNITIES IN LOS ALAMOS COUNTY



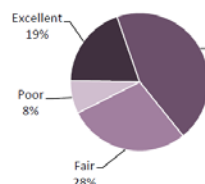
HEALTH AND WELLNESS OPPORTUNITIES IN LOS ALAMOS COUNTY



OVERALL OPPORTUNITIES FOR EDUCATION, CULTURE, AND THE ARTS IN LOS ALAMOS COUNTY



RESIDENTS' CONNECTION AND ENGAGEMENT WITH THEIR COMMUNITY



COUNTY COUNCIL

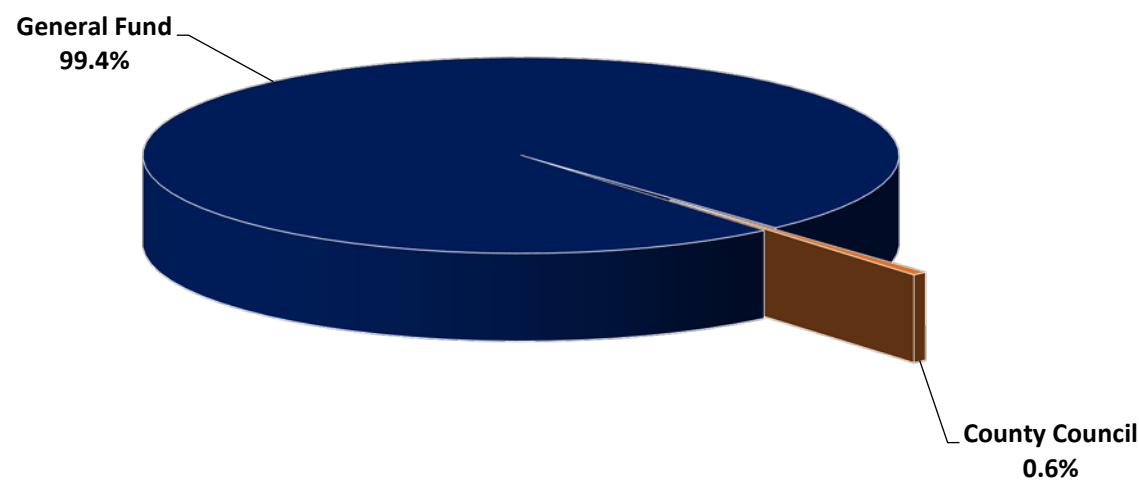
Description

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

Goals

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

Expenditures as % of General Fund Budget



Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	% Variance FY2022 vs FY2021
Expenditures by Type:					
Salaries	79,435	80,516	79,902	79,902	0%
Benefits	15,099	14,936	14,896	13,386	-10%
Professional / contractual services	284,148	228,227	310,822	323,130	4%
Materials / supplies	14,340	12,457	18,000	18,000	0%
Interfund charges	1,753	1,968	2,326	2,570	10%
Capital Outlay	0	23,973	0	0	N/A
	394,776	362,077	425,946	436,988	3%
FTE Summary:					
Regular (full & part time)	7.00	7.00	7.00	7.00	0%

COUNTY COUNCIL

CITIZEN SURVEY RESULTS

GOVERNMENT PERFORMANCE AND SERVICES (% excellent or good)	Comparison to Benchmark	2020 Rating
Overall confidence in Los Alamos County government	↔	48%
The overall direction that Los Alamos County is taking	↔	48%
The value of services for the taxes paid to Los Alamos County	↔	67%
Generally acting in the best interest of the community	↔	49%
Being honest	↔	49%
Being open and transparent to the public	↓	45%
Informing residents about issues facing the community	↔	50%

LEGEND

↑↑ Much Higher
 ↑ Higher
 ↔ Similar
 ↓ Lower
 ↓↓ Much Lower
 * Not Available

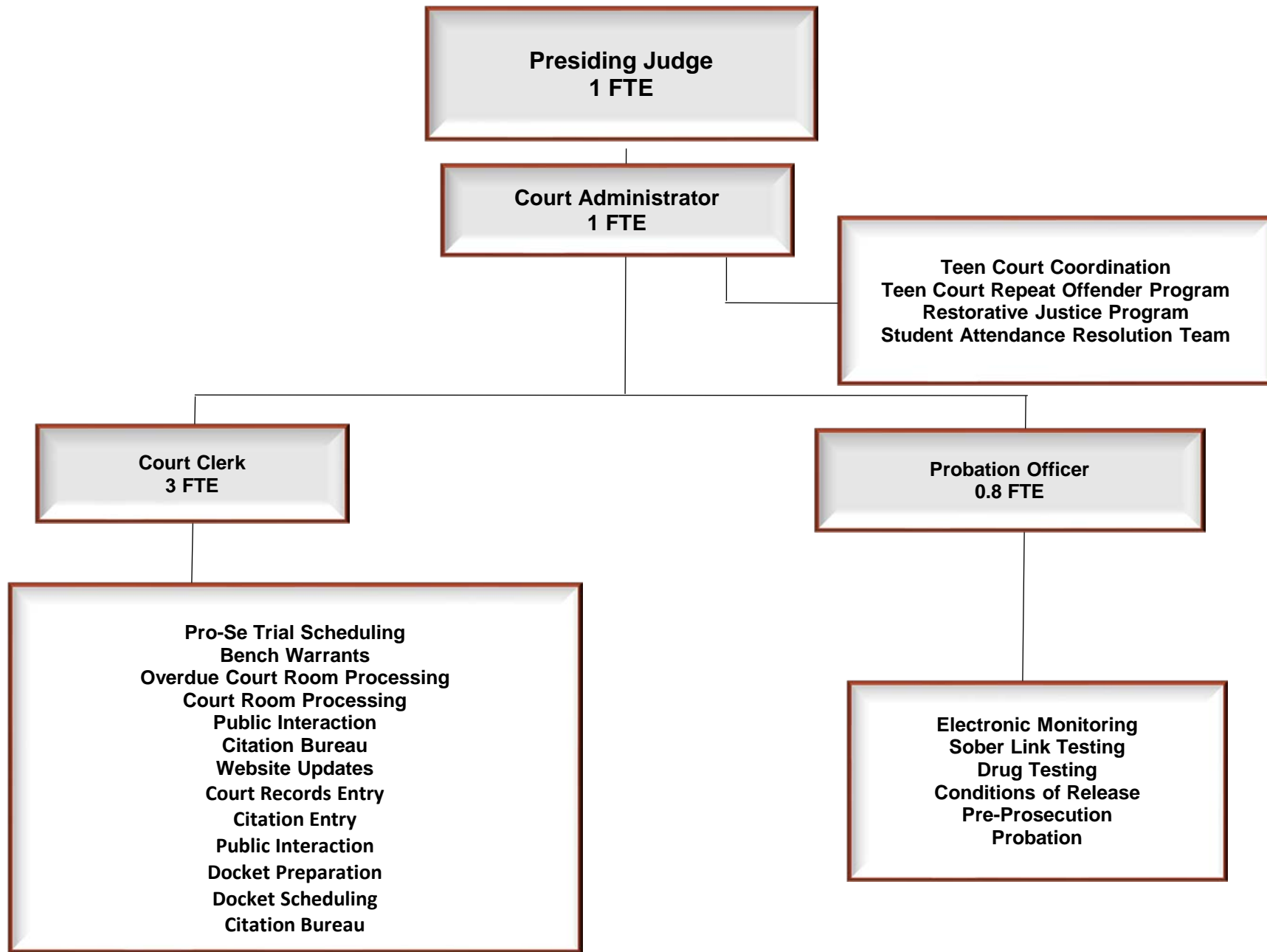


Councilor Izraelevitz at the controls of the X-10 Graphite Reactor (Manhattan Project National Historical Park)



Councilor Randall Ryti "building a power grid" at the American Museum of Science and Energy in Oad Ridge, TN.

MUNICIPAL COURT



MUNICIPAL COURT

Description

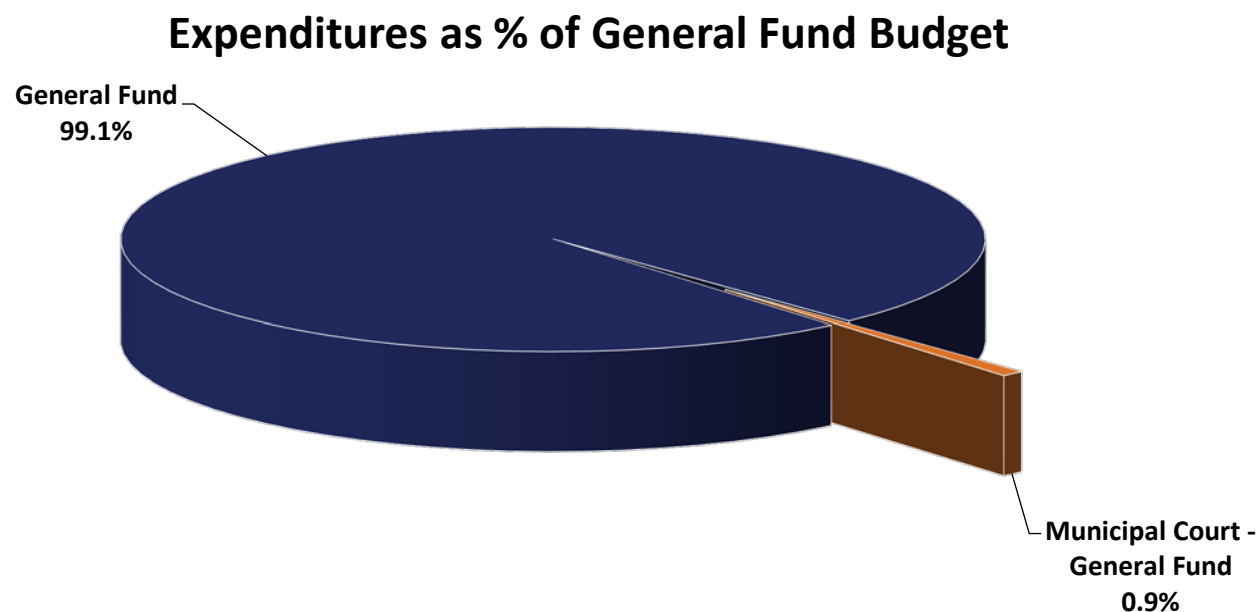
The Municipal Court handles traffic, DWI, animal control, code and other violations of the Municipal Code. Municipal Court is established by the County Charter, as authorized and required by state law. The Court has jurisdiction over petty misdemeanors created by the County Council in the form of ordinances 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 Assessments
 - 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.



MUNICIPAL COURT

Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	% Variance FY2022 vs FY2021
Expenditures by Fund:					
General Fund	475,235	543,063	576,616	595,860	3%
Bench Warrant Sub-Fund	24,692	28,366	30,016	30,606	2%
	499,927	571,429	606,632	626,466	3%
Expenditures by Type:					
Salaries	292,852	336,724	340,660	356,966	5%
Benefits	114,390	134,217	142,511	149,616	5%
Professional / contractual services	75,102	76,969	93,904	88,668	-6%
Materials / supplies	8,981	14,087	18,727	18,727	0%
Interfund charges	7,043	8,208	9,830	11,489	17%
Debt / Fiscal Charges	1,559	1,224	1,000	1,000	0%
	499,927	571,429	606,632	626,466	3%
FTE Summary:					
Regular (full & part time)	5.30	5.30	5.80	5.80	0%
Limited Term	0.00	0.00	0.00	0.00	N/A
	5.30	5.30	5.80	5.80	0%

Budget Overview

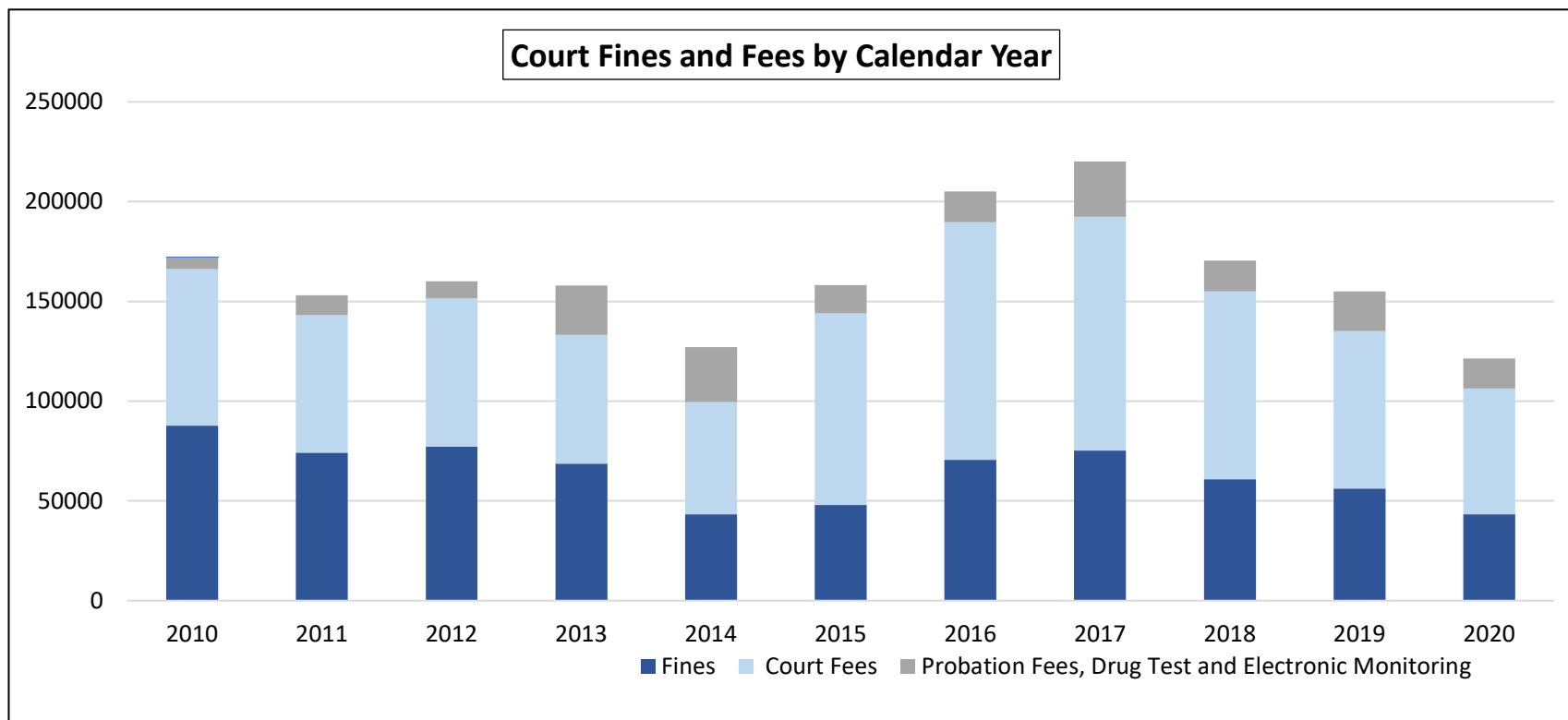
The Municipal Court goals and budget for FY2022 will continue to offer the community optimal customer service with fair, efficient and impartial resolution of all matters brought before the Municipal Court. In addition, the Court will continue to support the community with Teen Court, Probation and Pretrial 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 FY2020

- The Los Alamos Municipal Court finalized the completion for a "paper-light" office by transferring all probation files to paperless. 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 and has allowed for telework.
- The Los Alamos Municipal Court attended DWI Court training in El Paso, Texas. This training, given by National Highway of Traffic Safety and National Center for DWI Courts, provided invaluable processes for how to better handle probation and pre-trial of DWI cases. A team, including an attorney, a police officer, probation officer, court clerk, treatment provider and judge, all attended which allowed for group discussion and problem solving for how to best assist DWI's in Los Alamos to reduce recidivism.
- Teen Court served 73 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. The court also hosted field trips, such as the Safety Patrol, which is an organization of 6th graders from the elementary schools. Mock trials are provided for field trips.
- For FY2020, 2,782 hours of community service and 236 Defensive Driving courses were completed. Community service and Defensive Driving 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. Defensive driving classes have shown to improve driving.

Municipal Court Program - Fees Collected

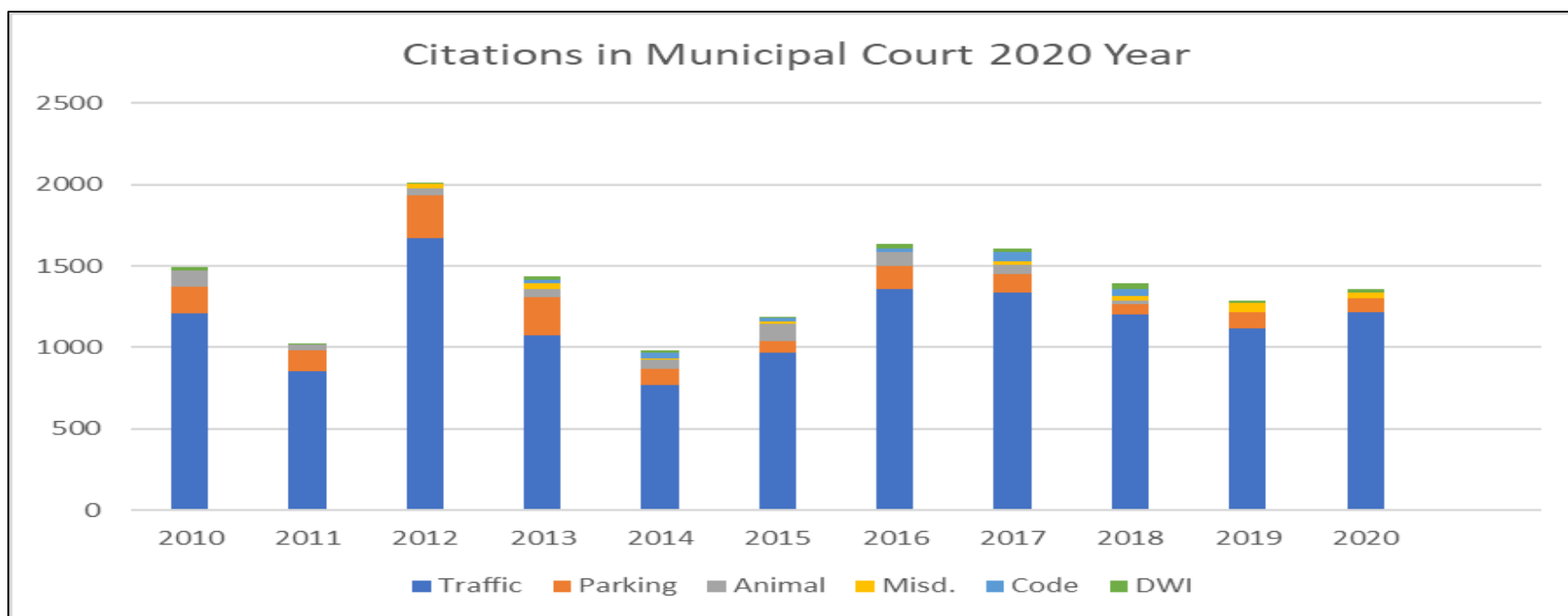
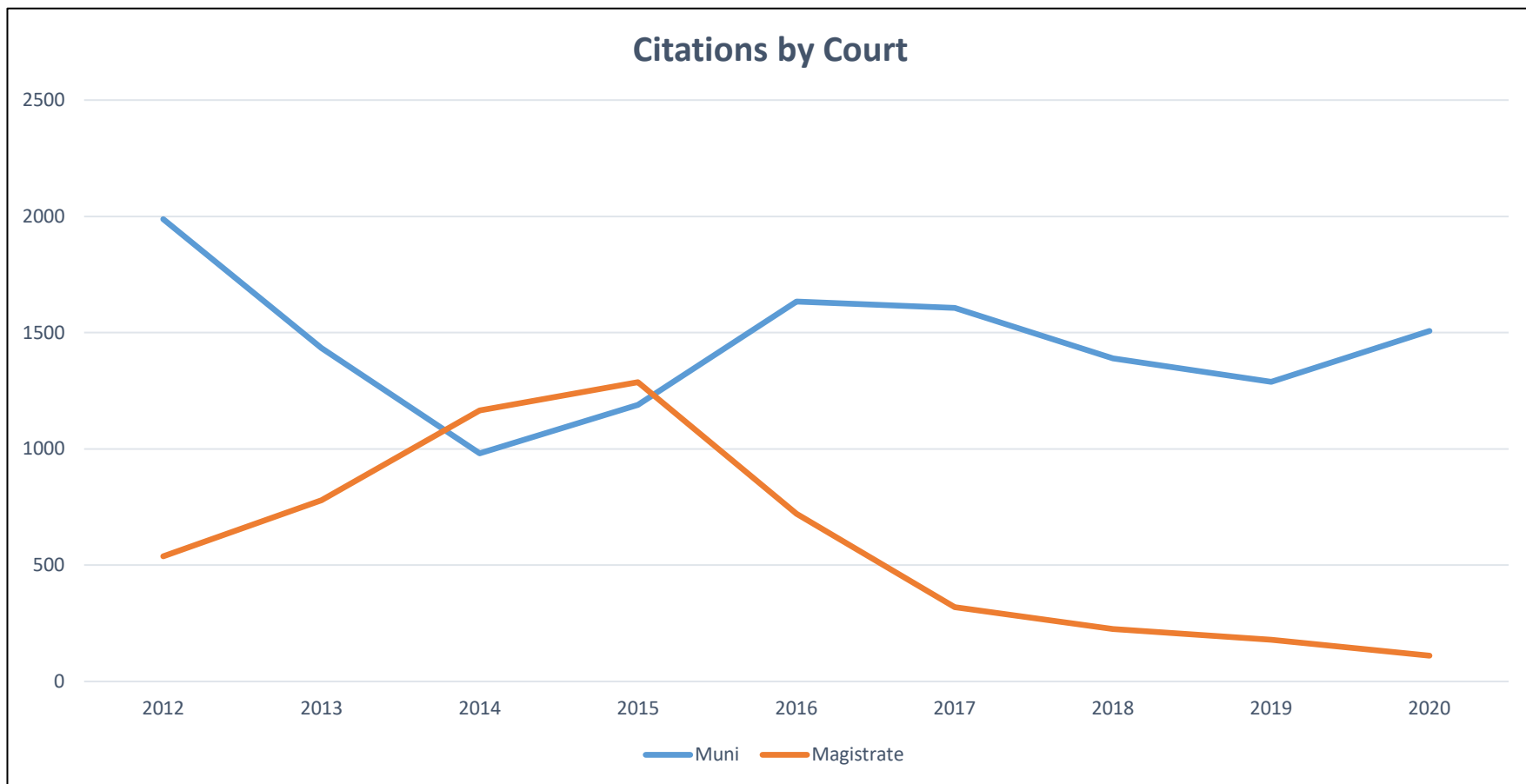
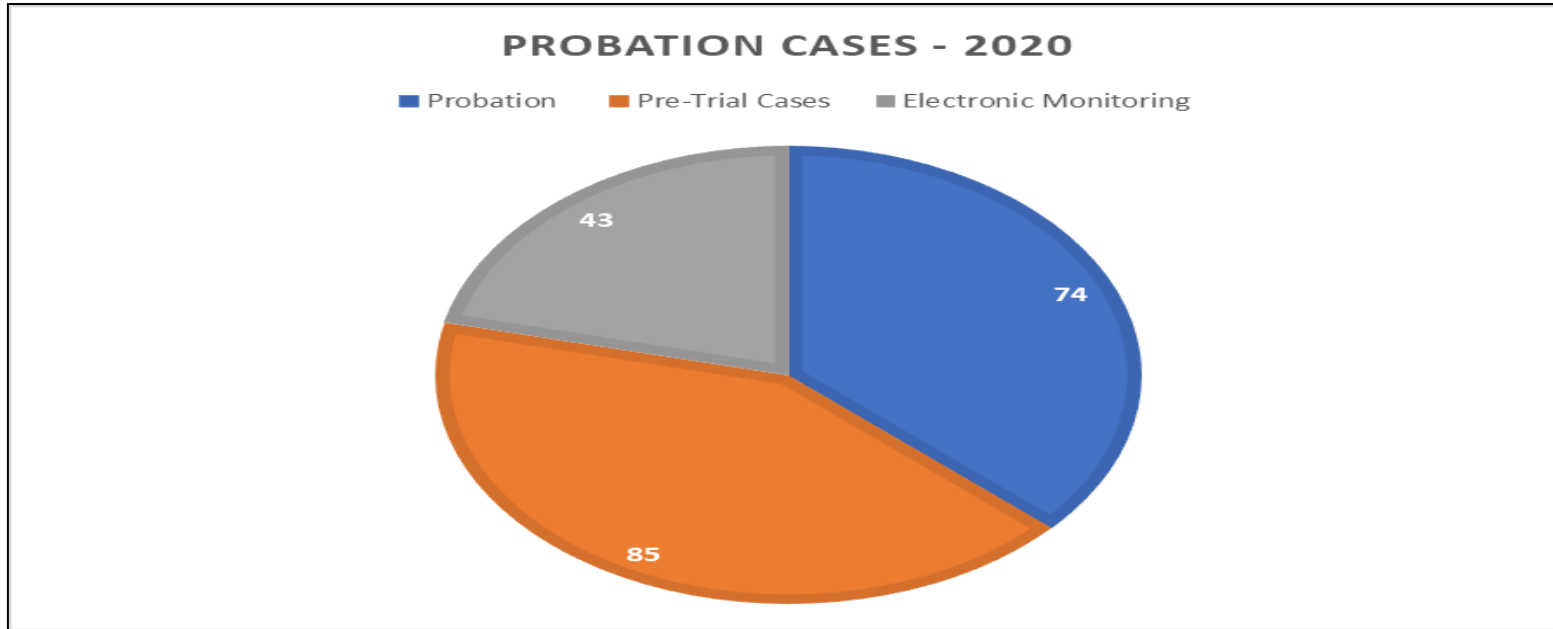


Safety Patrol Mock Trial

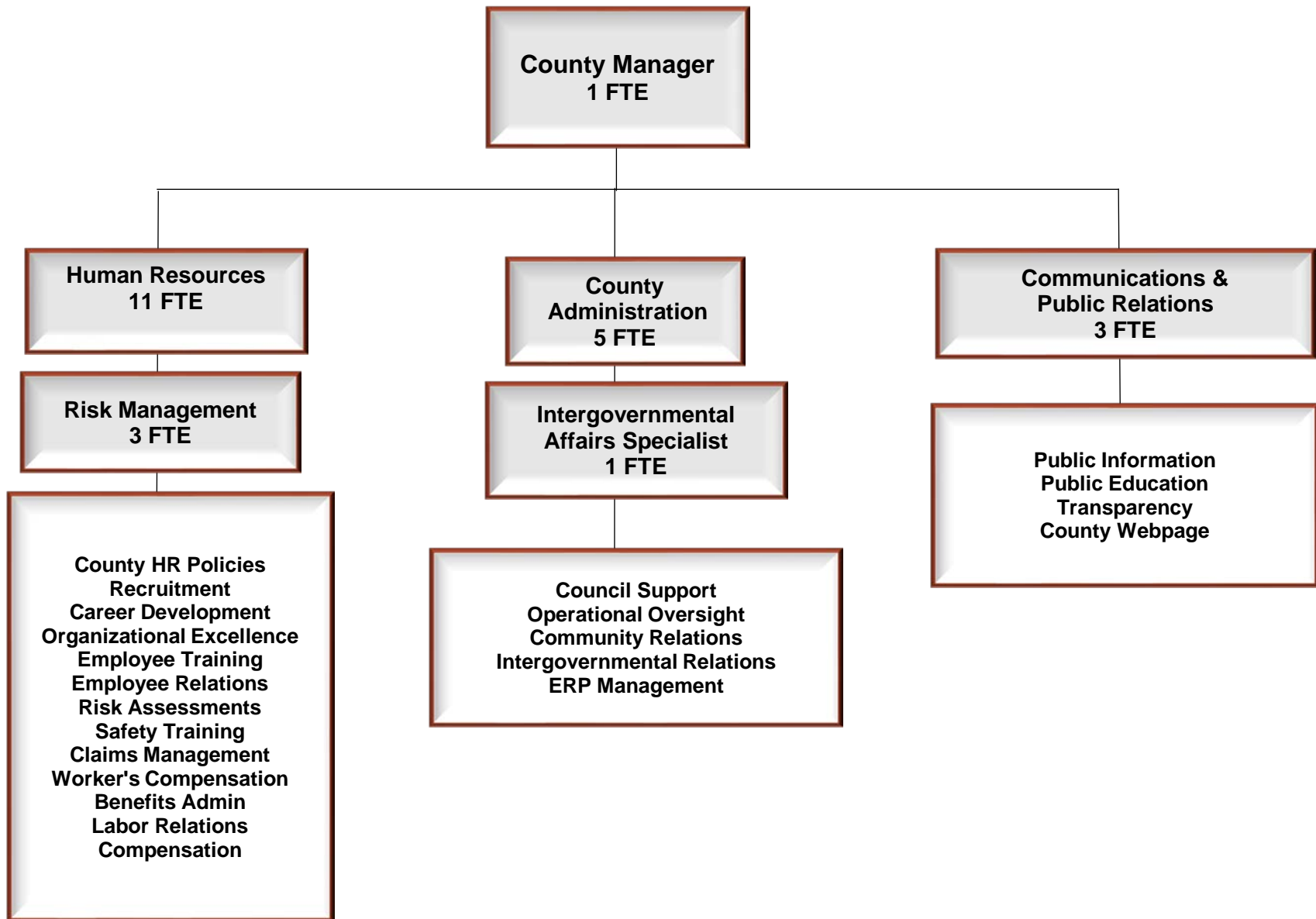


DWI Court Foundational Training

MUNICIPAL COURT



COUNTY MANAGER'S OFFICE



COUNTY MANAGER

Description

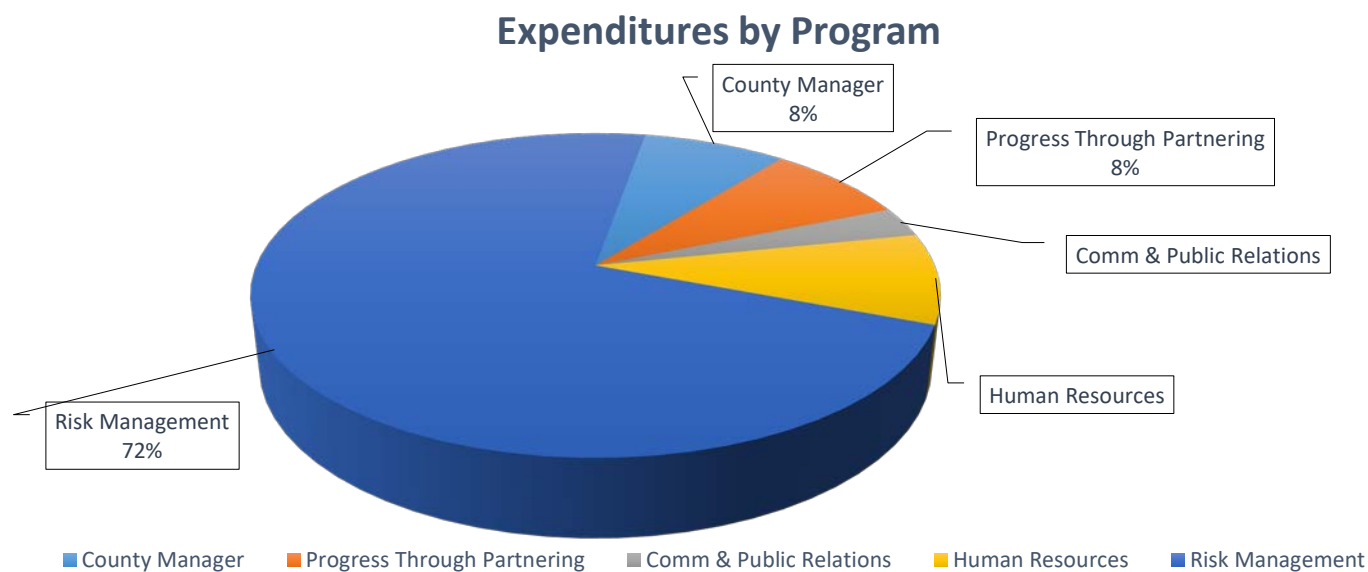
The County Manager's Office provides the overall administrative leadership necessary for the implementation of County Council policies, Council's Strategic Leadership Plan, administration of the organization and delivery of services to the citizens. The Office promotes interaction with other jurisdictions 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.

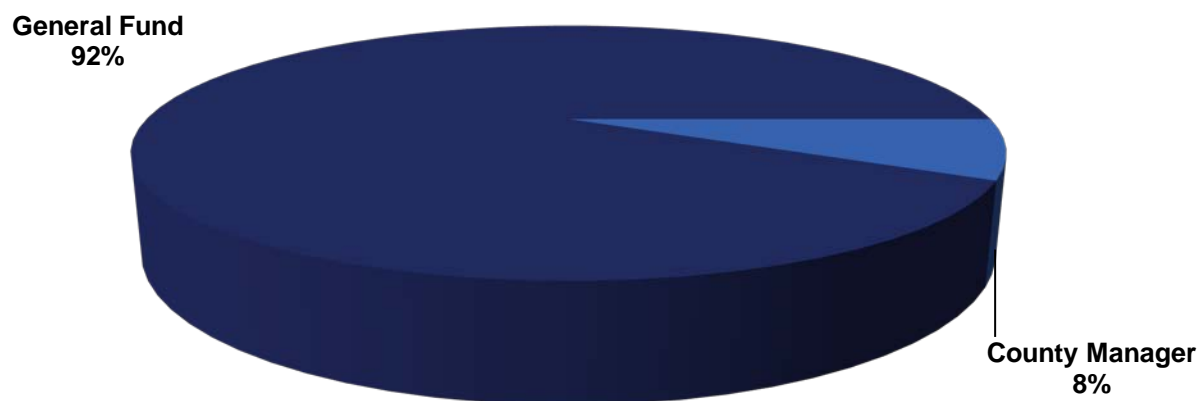
The Communication and Public Relations Division informs, educates and involves citizens and employees about County projects, policies, and goals while enhancing the image of County government.

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



Expenditures as % of General Fund Budget



COUNTY MANAGER

Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	% Variance FY2022 vs FY2021
Expenditures by Program:					
County Manager	1,017,713	1,688,023	2,345,986	1,527,158	-35%
Progress Through Partnering	410,000	601,581	1,500,000	1,500,000	0%
Comm & Public Relations	351,727	412,069	438,933	498,606	14%
Human Resources	1,226,232	1,316,852	1,675,078	1,615,892	-4%
Risk Management	10,675,850	10,967,431	12,990,590	13,482,416	4%
	<u>13,681,522</u>	<u>14,985,956</u>	<u>18,950,587</u>	<u>18,624,072</u>	-2%
Expenditures by Fund:					
General	3,005,672	4,018,525	5,959,997	5,141,656	-14%
Risk Management	10,675,850	10,967,431	12,990,590	13,482,416	4%
	<u>13,681,522</u>	<u>14,985,956</u>	<u>18,950,587</u>	<u>18,624,072</u>	-2%
FTE Summary:					
Regular (full & part time)	20.00	20.00	21.00	22.00	5%
Limited Term			1.00	1.00	0%
	<u>20.00</u>	<u>20.00</u>	<u>22.00</u>	<u>23.00</u>	5%
FTEs By Program:					
County Manager	5.00	5.00	5.00	6.00	20%
Comm & Public Relations	3.00	3.00	3.00	3.00	0%
Human Resources	10.00	10.00	11.00	11.00	0%
Risk Management	2.00	2.00	3.00	3.00	0%
	<u>20.00</u>	<u>20.00</u>	<u>22.00</u>	<u>23.00</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

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	% Variance FY2022 vs FY2021
Expenditures by Program:					
County Management	1,017,713	1,688,023	2,345,986	1,527,157	-35%
Progress Through Partnering	410,000	601,581	1,500,000	1,500,000	0%
	<u>1,427,713</u>	<u>2,289,604</u>	<u>3,845,986</u>	<u>3,027,157</u>	-21%
Expenditures by Type:					
Salaries	690,989	765,095	776,369	1,124,425	45%
Benefits	282,110	285,626	290,164	347,163	20%
Professional / contractual services	439,355	617,600	2,759,000	1,534,000	-44%
Materials / supplies	4,446	6,451	7,047	6,500	-8%
Interfund charges	10,813	10,848	13,406	15,069	12%
Capital Outlay		603,984		0	
	<u>1,427,713</u>	<u>2,289,604</u>	<u>3,845,986</u>	<u>3,027,157</u>	-21%
FTE Summary:					
Regular (full & part time)	5.00	5.00	5.00	<u>6.00</u>	20%

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.

COUNTY MANAGER'S OFFICE

Significant Accomplishments - FY2020

The County bought the Women's Army Corp Dormitory (formerly the Christian Science Church) and started a process to determine a building reuse. This building is one of two remaining buildings that were built for the Manhattan Project.

A local Complete Count Committee was formed to increase awareness and participation in the 2020 Census. A state grant was awarded to Los Alamos County to help fund the 2020 Census effort. A portion of these funds were used to support the regional census effort especially in Rio Arriba County.

Councilors and staff traveled to Oak Ridge, TN to attend a Peer Exchange focusing on the Manhattan Project National Historical Park. The meeting was hosted by Energy Communities Alliance and brought together elected officials and municipal staff from all three communities, Department of Energy personnel and representatives from the National Park Service.

Awarded services agreement to Rocky Mountain Youth Corps. to perform Jemez watershed restoration projects.

As a result of the COVID-19 pandemic, CMO staff seamlessly moved Council meetings from in-person to virtual and continued to provide methods for public comment during the meetings.



Left to right--Jason Lott, Bandelier National Monument; Kris Kirby, Manhattan Project National Historical Park; Jorge Silva-Banuelos, Valles Caldera National Preserve; Valerie Glowinski, Manhattan Project National Historical Park (Education Specialist)

CITIZEN SURVEY RESULTS

GOVERNMENT PERFORMANCE AND SERVICES (% excellent or good)	Comparison to Benchmark	2020 Rating
The job Los Alamos County government does at welcoming resident involvement	↔	50%
Treating all residents fairly	↔	55%
Treating residents with respect	↔	63%
Overall customer service by Los Alamos County employees	↔	83%
Quality of services provided by Los Alamos County	↔	76%

LEGEND

↑↑ Much Higher
 ↑ Higher
 ↔ Similar
 ↓ Lower
 ↓↓ Much Lower
 * Not Available

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

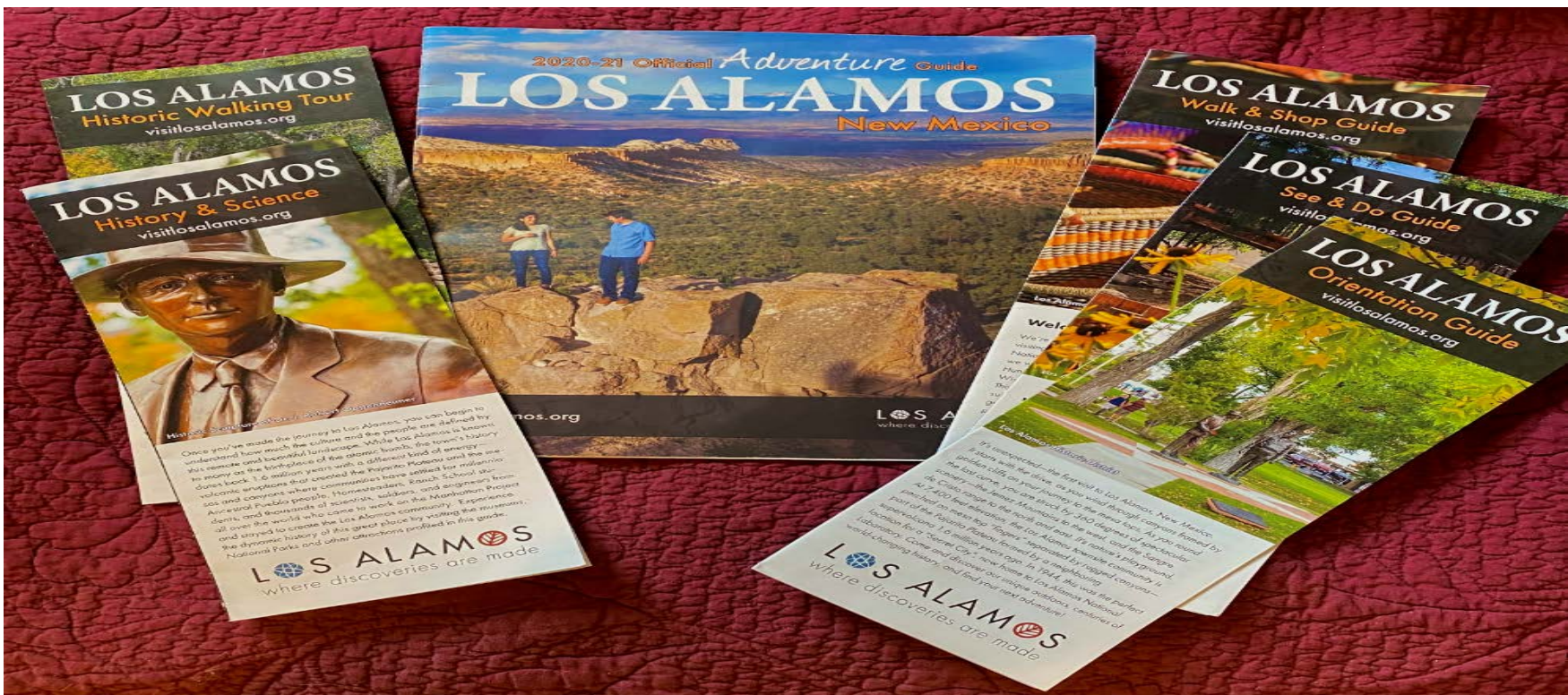
	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	% Variance FY2022 vs FY2021
Expenditures by Type:					
Salaries	213,136	245,231	248,454	256,256	3%
Benefits	71,692	82,537	85,153	87,950	3%
Professional / contractual services	62,515	69,808	92,126	138,700	51%
Materials / supplies	4,384	14,493	13,200	15,700	19%
	<u>351,727</u>	<u>412,069</u>	<u>438,933</u>	<u>498,606</u>	14%
FTE Summary:					
Regular (full & part time)	3.00	3.00	3.00	3.00	0%

Budget Overview

The Communications and Public Relations budget supports staff time, advertising, promotion and outreach activities for events and meeting that are related to the community goals, general promotion of County services, fostering better partnerships with other organizations or working relationships within intergovernmental relations and outreach for various special projects, as tasked by the County Council or County Manager. 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.

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.



COUNTY MANAGER - COMMUNICATIONS & PUBLIC RELATIONS

Significant Accomplishments - FY2020

- New work order system - Designed and launched new system on the intranet for employees to enter graphic design, photo and video orders to better facilitate info/tracking.
- COVID 19 – During early days of the pandemic (March to June 2020) all C&PR staff were heavily involved in communication and outreach, both internal and external.
- Visitor Materials and local event support – VIS supported creation and printing of the Visitor Guide, as well as related visitor materials, to create a comprehensive branding approach to support tourism and outreach. VIS worked on Fuller Lodge displays, materials, and coordination with Visitor Centers and CMO on MPNHP, ScienceFest promotion in July, County Fair/Rodeo in August, and other tourism related requests for photos or review of materials from contractors
- Support for various housing projects, trails and road construction coordination - PIO and VIS supported photos, video and public outreach for Home Renewal and Home Buyer programs, DP Rd (TA-21, Canyon Walk Apts) projects, Mirador (DOE Parcel A-19), Trails kiosks (design for maps)
- Citizen Survey - PIO researched options for finding community benchmarks, issued RFP and secured contract with Nat'l Research Center.
- Health Commons – VIS worked with staff on design of logo and various aspects of the remodeled facility. PIO and VIS supported the grand opening of the facility with contractors, County and State DOH officials.
- Public information/outreach – 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, support for events, presentations or other materials needed, Meet/Greet for Council at Farmer's Market - 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 (both VIS are now FAA certified)
- Branding – C&PR staff continued to support this initiative by participation in the Discoveries Action Team- including a survey and assistance for a DAT member's "Little shops" initiative, as well as assisting on developing brochures about the Discovery Trail. PIO continued conducting public outreach about meetings; assisted Brand Contract Manager with consultant (Once a Day Marketing) on various initiatives; conducting internal and external training on use of the brand; 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.

CITIZEN SURVEY RESULTS

GOVERNMENT PERFORMANCE AND SERVICES (% excellent or good)	Comparison to Benchmark	2020 Rating
Public information services		72%

RESIDENT'S PARTICIPATION IN LAST 12 MONTHS (percent who have done each)	Comparison to Benchmark	2020 Rating
Contacted Los Alamos County for help or information		62%
Contacted Los Alamos County elected officials to express your opinion		18%
Attended a local public meeting		22%
Watched (online or on television) a loc public meeting		26%

LEGEND					
	Much Higher		Higher		Similar
	Lower		Much Lower	*	Not Available

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

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	% Variance FY2022 vs FY2021
Expenditures by Program:					
Human Resources	1,226,232	1,316,852	1,675,078	1,615,892	-4%
Risk Management	10,675,850	10,967,431	12,990,590	13,482,416	4%
	<u>11,902,082</u>	<u>12,284,283</u>	<u>14,665,668</u>	<u>15,098,308</u>	3%
Expenditures by Fund:					
General	1,226,232	1,316,852	1,675,078	1,615,892	-4%
Risk Management	10,675,850	10,967,431	12,990,590	13,482,416	4%
	<u>11,902,082</u>	<u>12,284,283</u>	<u>14,665,668</u>	<u>15,098,308</u>	3%
Expenditures by Type:					
Salaries	968,230	964,579	1,210,337	1,147,022	-5%
Benefits	370,719	379,959	538,851	511,393	-5%
Professional / contractual services	10,512,693	10,803,903	12,849,479	13,368,880	4%
Materials / supplies	35,586	32,960	49,120	51,829	6%
Interfund charges	14,854	15,372	17,881	19,184	7%
Capital Outlay		87,510			
	<u>11,902,082</u>	<u>12,284,283</u>	<u>14,665,668</u>	<u>15,098,308</u>	3%
FTE Summary:					
Regular (full & part time)	12.00	12.00	13.00	13.00	0%
Limited Term	0.00	0.00	1.00	1.00	0%
	<u>12.00</u>	<u>12.00</u>	<u>14.00</u>	<u>14.00</u>	0%
FTEs By Program:					
Human Resources	10.00	10.00	11.00	11.00	0%
Risk Management	2.00	2.00	3.00	3.00	0%
	<u>12.00</u>	<u>12.00</u>	<u>14.00</u>	<u>14.00</u>	0%

Budget Overview

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

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 - FY2020

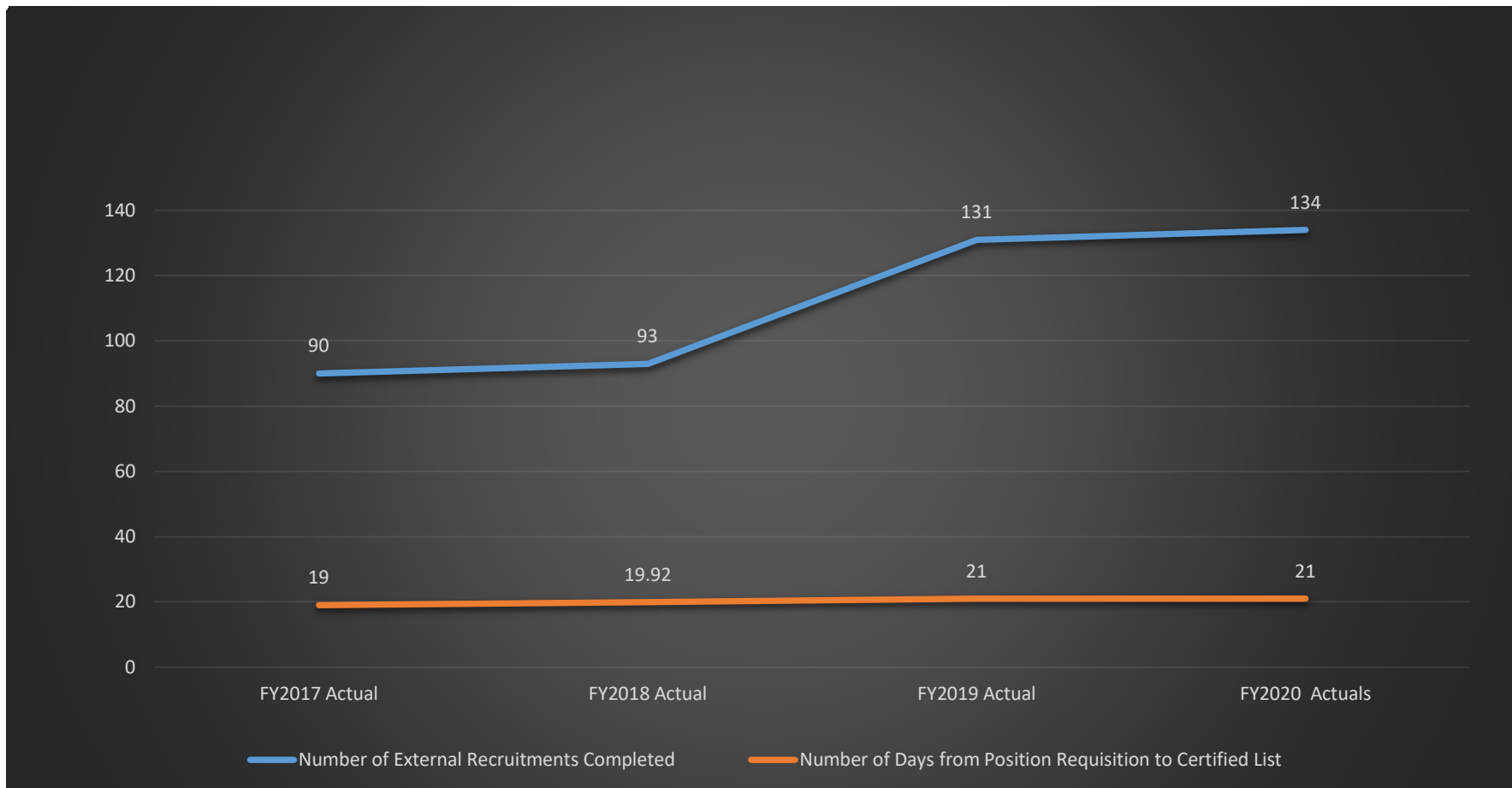
- Conducted FY2020 Employee Survey
- Contracted with New Benefits Consultant
- Implemented Target Date Funds within the Los Alamos County Employee Pension Plan
- Completed 134 recruitments for the County.
- Created a whole new HR site, to include subsites, on the MyPlace Page.
- Hired new HR Manager to replace Denise Cassel who retired.
- Implemented policies for COVID pandemic
- Completed Harassment Free Workplace training, Fire Extinguisher, Blood Borne Pathogen and Defensive Driving Training.
- Filled Accounting Operations Manager, Community Services Director, Security/Administrator Services Manager, and Airport Manager position.
- Filed Affordable Care Act report per legislation.
- Hired new Training Manager in HR.

Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Estimate	BLS 2020 Turnover Stats
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Number of Working Days from Position Requisition to Certified List.	19.92	20	21	22	N/A
			Number of Days from Position Requisition to Acceptance of Offer (Time to Fill)	N/A	68	65	63	42
			Turnover Rate (excluding retirements, deaths, probationary and part timers) For All Positions.	6.9%	9.4%	4.7%	6.5%	22.0%

COUNTY MANAGER - HUMAN RESOURCES PROGRAM

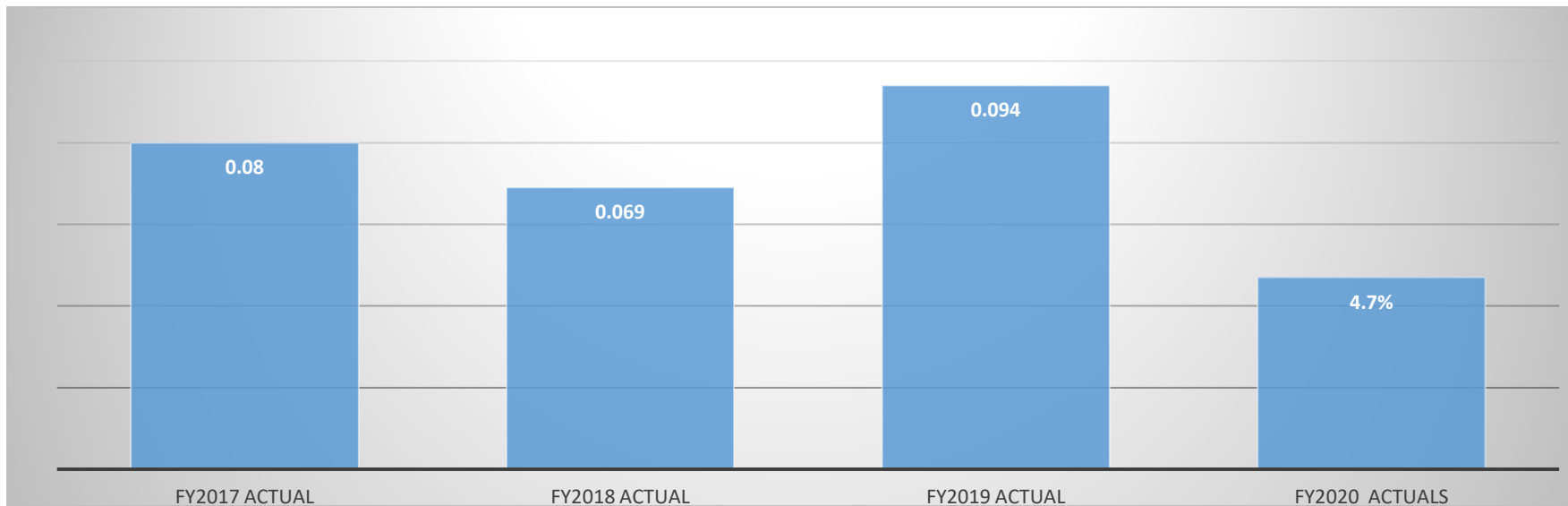
Cycle Time For Completing External Recruitments



Performance Measures Narrative and Analysis - Recruitment

During FY2021, there was a slight increase in recruitments due to an additional number of poll workers (67) and an additional 20 fire cadets. 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 FY2019 actual and FY2020 actual. The national Average 2020 Time to Fill stats are 42 days. The County numbers were impacted by delays in offers from recruitment lists, COVID pandemic and several positions that needed to be readvertised.

Los Alamos Turnover Rate



Performance Measures Narrative and Analysis - Turnover Rate

Turnover for the County was low at 4.7% in FY20 due to COVID. There were 31 individuals who left the County during the FY2020 budget year which reflect as follows: (12) for other opportunities; (10) did not disclose a reason, (4) were involuntary, (1) wage dissatisfaction, (1) end of Limited Term Assignment, (1) because of pay, (1) medical reasons, and (1) spouse relocation. The County has rehired 2 individuals who left in FY2020. As we start to open back up after COVID, we project a 6.5% turnover rate for FY2021.

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 - FY2020

Through education and communication, decrease the number and severity of worker's comp claims. The Experience Modifier (EM) fell to .69 for the FY18 renewal, but our FY19 renewal received an EM uptick to .83. Another uptick occurred again for our FY20 renewal to 1.05, due to higher than normal severity in FY17-18, not previously included by our insurer in their calculations. This resulted in an FY20 premium increase to ~\$405,000. As the insurer's calculations advance beyond FY17-18, the EM will drop below 1.0, especially due to the drop in lost workday claims, and the total lost workdays per claim.

Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Estimate
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Lost Workdays Per Claim	13	8	4	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, resulting in a reduction of lost workdays per claim to 8, a 38% decrease. Another reduction in lost workdays in FY19 resulting in a further reduction of lost workdays per claim to 4, a 50% decrease from FY18. Our estimate of 3 actual lost workday claims in FY 20 has proved accurate.

External Benchmarking

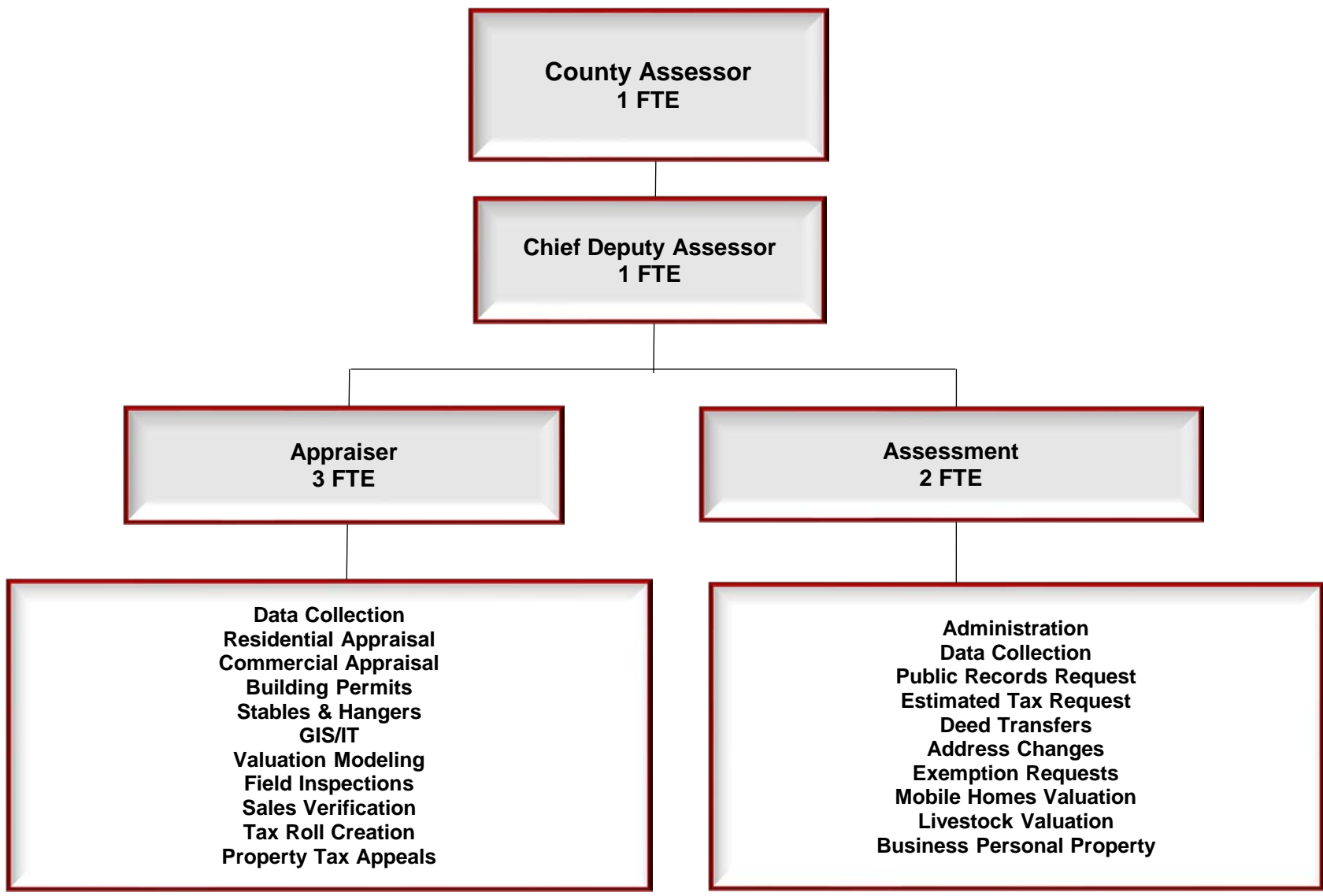
We here cite the New Mexico Workers' Compensation Administration (WCA) 2019 Annual Report, pp.18-37. This report provides 2012-18 statewide data on indemnity claims per 100 fulltime employees (FTE), as well as 2012-17 state and national data on indemnity claim medical costs and on wage indemnification costs.

1. 2012-19 State Indemnity Claims Per 100 FTE: .56/FTE
2. 2012-19 LAC Indemnity Claims per 100 FTE: .56/FTE
3. 2012-18 LAC mean wage indemnification cost/claim is 44% LOWER than the State mean, and 36% LOWER than the national mean.
4. 2015-18 LAC mean indemnity claim medical cost is 35% LOWER than the State mean, and 8% LOWER than the national mean.
5. Our policy of securing high quality medical treatment and medical case management yields dramatic reductions in lost workdays, and in both direct and indirect indemnity claim costs.

FY2022 Budget Options - County Manager

CMO Rank	Item #	Dept	Division	Amount	Short Description	Detailed Notes	Recurring/One-Time	Fund
A	8	CMO	Admin	\$ 150,270	County Manager double fill	Double fill of County Manager position for five months time; this amount includes salary and benefits.	One-Time	General Fund
A	9	CMO	Admin	\$ 61,271	ERP Manager double fill	Double fill of ERP Manager position for four months time; this amount includes salary and benefits.	One-Time	General Fund
B	21	CMO	Admin	\$ 168,657	Intergovernmental Affairs Specialist FTE	Intergovernmental Affairs Specialist to represent the County in external relationships at a local, state, and federal level.	Recurring	General Fund

COUNTY ASSESSOR



COUNTY ASSESSOR



Description

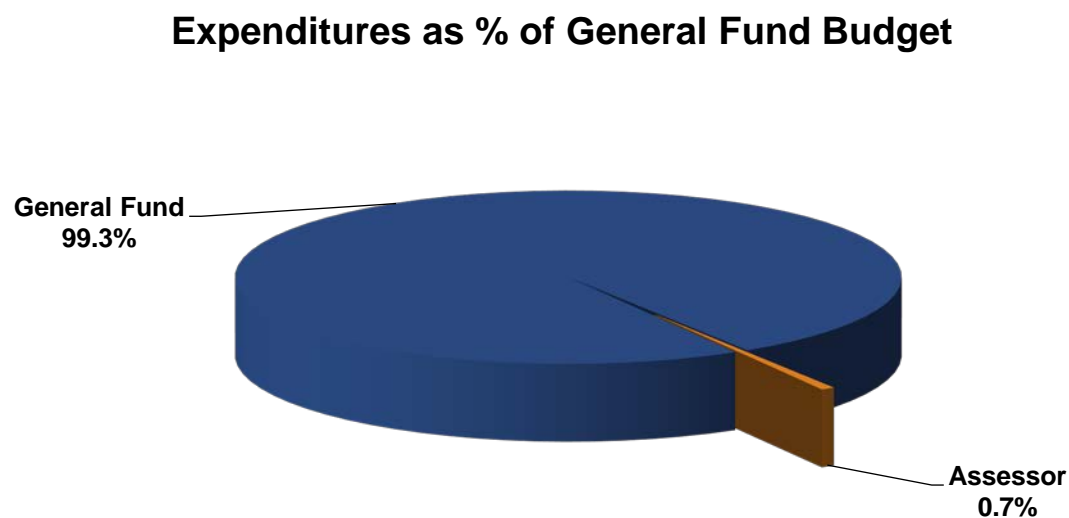
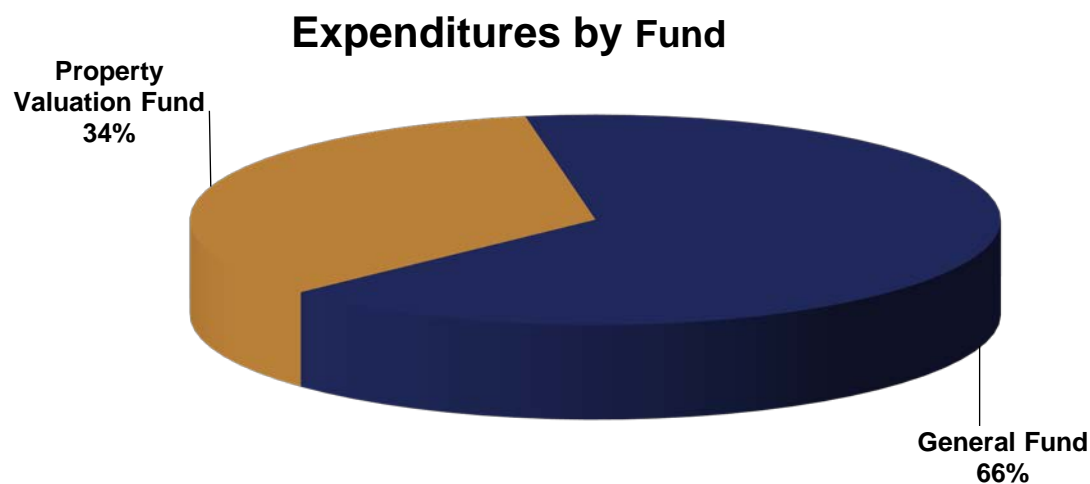
The County Assessor's Office is responsible for the implementation of the New Mexico Property Tax Code regarding the determination of value and classification of all real property and certain personal property located within the County. The Office maintains property records, reviews the various property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

Mission

The mission of the Assessor's Office is to provide excellent public service to taxpayers and multiple taxing entities by providing complete, accurate and timely assessments of all property subject to taxation in accordance with the Property Tax Code, orders, regulations, 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

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	% Variance FY2022 vs FY2021
Expenditures by Fund:					
General Fund	416,237	474,885	441,289	454,534	3%
Property Tax Valuation Fund	217,552	193,215	231,685	237,387	2%
	<u>633,789</u>	<u>668,100</u>	<u>672,974</u>	<u>691,921</u>	3%
FTE Summary:					
Regular (full & part time)	7.00	7.00	7.00	7.00	0%

General Fund Budget

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	% Variance FY2022 vs FY2021
Expenditures by Type:					
Salaries	289,075	316,453	288,060	293,102	2%
Benefits	112,057	140,500	134,199	141,525	5%
Professional / contractual services	7,057	6,937	11,500	11,686	2%
Materials / supplies	1,815	2,247	1,000	1,030	3%
Interfund charges	6,232	8,748	6,530	7,191	10%
	<u>416,237</u>	<u>474,885</u>	<u>441,289</u>	<u>454,534</u>	3%

Property Tax Valuation Fund Budget

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	% Variance FY2022 vs FY2021
Expenditures by Type:					
Salaries	85,115	81,617	106,239	109,387	3%
Benefits	50,318	32,235	35,980	37,673	5%
Professional / contractual services	45,083	48,397	52,336	52,404	0%
Materials / supplies	16,684	20,886	30,600	30,732	0%
Interfund charges	6,233	7,080	6,530	7,191	10%
Capital Outlay	14,119	3,000	0	0	N/A
	<u>217,552</u>	<u>193,215</u>	<u>231,685</u>	<u>237,387</u>	2%

Budget Overview

The FY2022 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.

COUNTY ASSESSOR

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 PTVF 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.

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

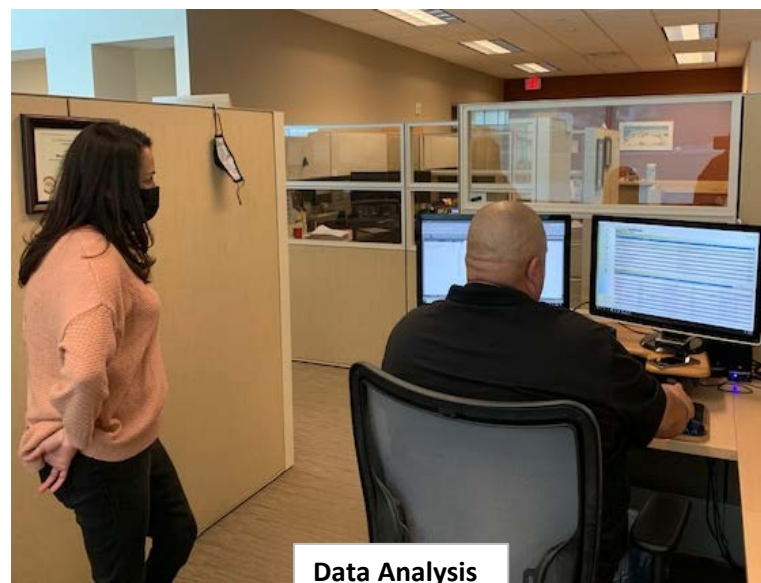
The County Assessor is responsible for determining values of property for property taxation purposes in accordance with the Property Tax Code [Articles 35 to 38 of Chapter 7 NMSA 1978] and specifically 7-36-16 (A), and the regulations, orders, rulings and instructions of the Taxation and Revenue Department. 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.



Budget Planning



Customer Service



Data Analysis

Reappraisal Field Inspection

Significant Accomplishments - FY2020

- Met international standards for sales ratios.
- Physically inspected 1,446 parcels as part of our 5 year inspection plan, which accounted for \$159,250 of omitted value.
- Inspected 931 building permit improvements totaling \$5,019,920 of new value.
- Recorded 1,846 ownership changes resulting from property transfers, including mobile homes, stable, and hanger transfers.
- Successfully filled all office vacancies and provided staff training to enhance appraisal knowledge and apply best practices and procedures within the office.
- Implemented Eagle Web customer portal allowing public access to current assessment data
- Successfully completed and defended all property protests and appeals.
- Staff involvement in statewide effort to provide educational opportunities and solutions for assessment uniformity. The Chief Deputy Assessor currently serves as Chair of the NM Tyler User Group while the Sr. Assessment Specialist serves as Vice President of the NM Chapter of the IAAO.
- Chief Appraiser currently serves on the County Planning and Zoning's Interdepartmental Review Committee (IDRC)
- Provided funding for training and seminar attendance for other County Departments who support appraisal and assessment functions.
- Public outreach efforts included updating informational pamphlets and brochures throughout the county and columns and press releases circulated to local newspapers.

COUNTY ASSESSOR □

Performance Measures

Priority	Strategic Focus Area	Goal	IAAO Performance Measures	IAAO Performance Standards	FY2019 Assessor Actual	FY2020 Assessor Actual	Annual Output Estimate
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Mean	90% - 110%	97.84%	97.45%	90% - 110%
			Median	90% - 110%	97.77%	97.50%	90% - 110%
			Weighted Mean	90% - 110%	96.53%	97.73%	90% - 110%
			Standard Deviation	< 15%	8.79%	8.63%	< 15%
			Coefficient of Dispersion	< 15%	7.13%	6.85%	< 15%
			Coefficient of Variance	< 15%	8.98%	8.86%	< 15%
			Price Related Differential	98% - 103%	101.36%	99.72%	98% - 103%

Performance Measures Narrative and Analysis

The NM Property Tax Division annually evaluates the Los Alamos County Assessor's Office to ensure that the office is adequately funded and running a property assessment program that provides fair and equitable assessments, pursuant to 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

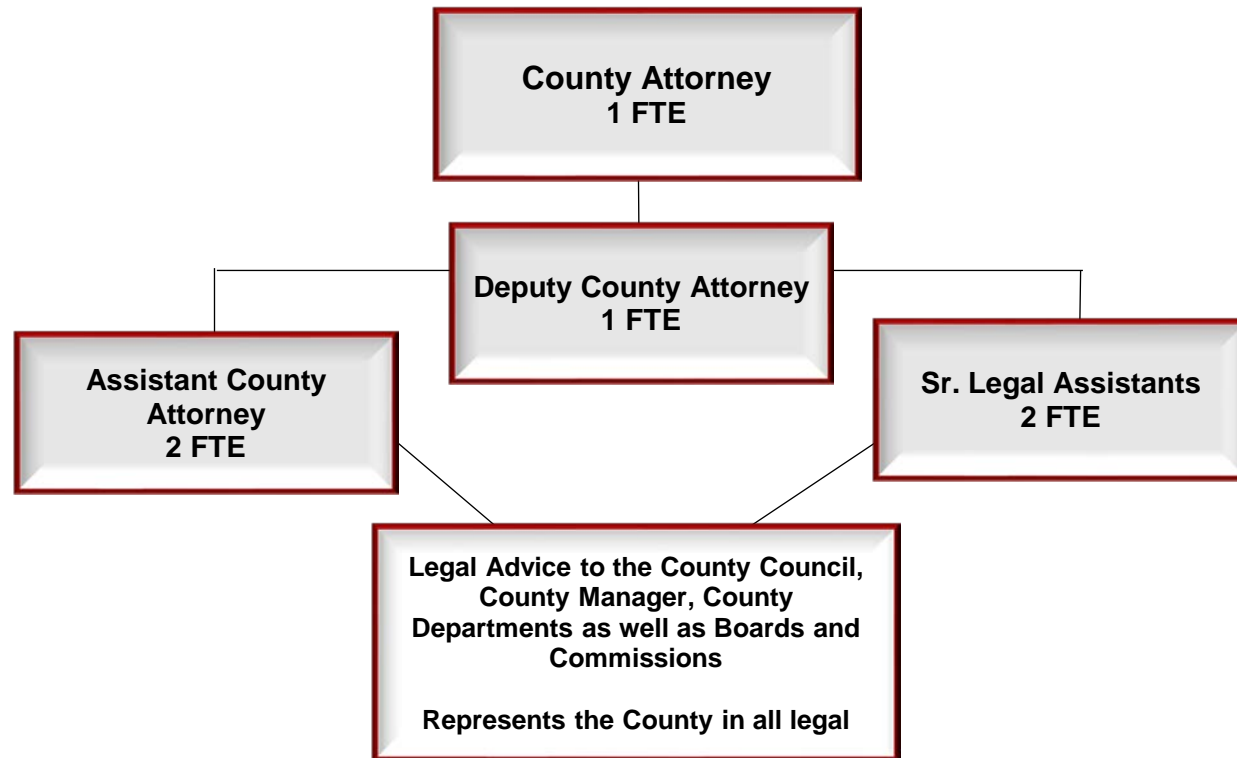
These statistical measures consist of the Mean, Median and Weighted Mean. These numbers reflect how high or low the assessor's values are relative to the market sales price. Example: A home that sold for \$100,000 that the Assessor had valued at \$98,000, would indicate a sales ratio of 98%.

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.

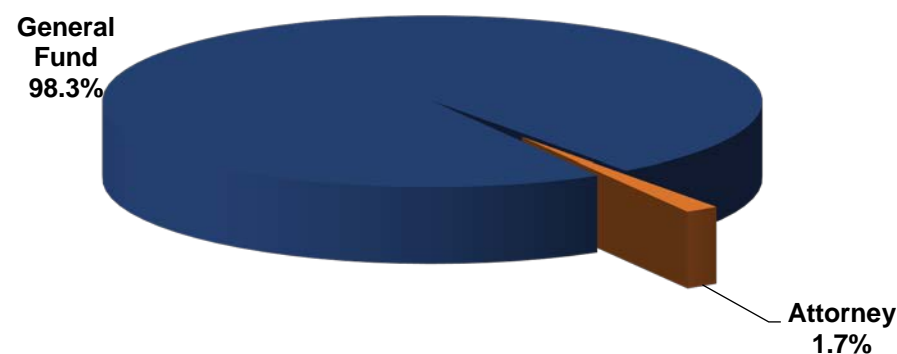
COUNTY ATTORNEY



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



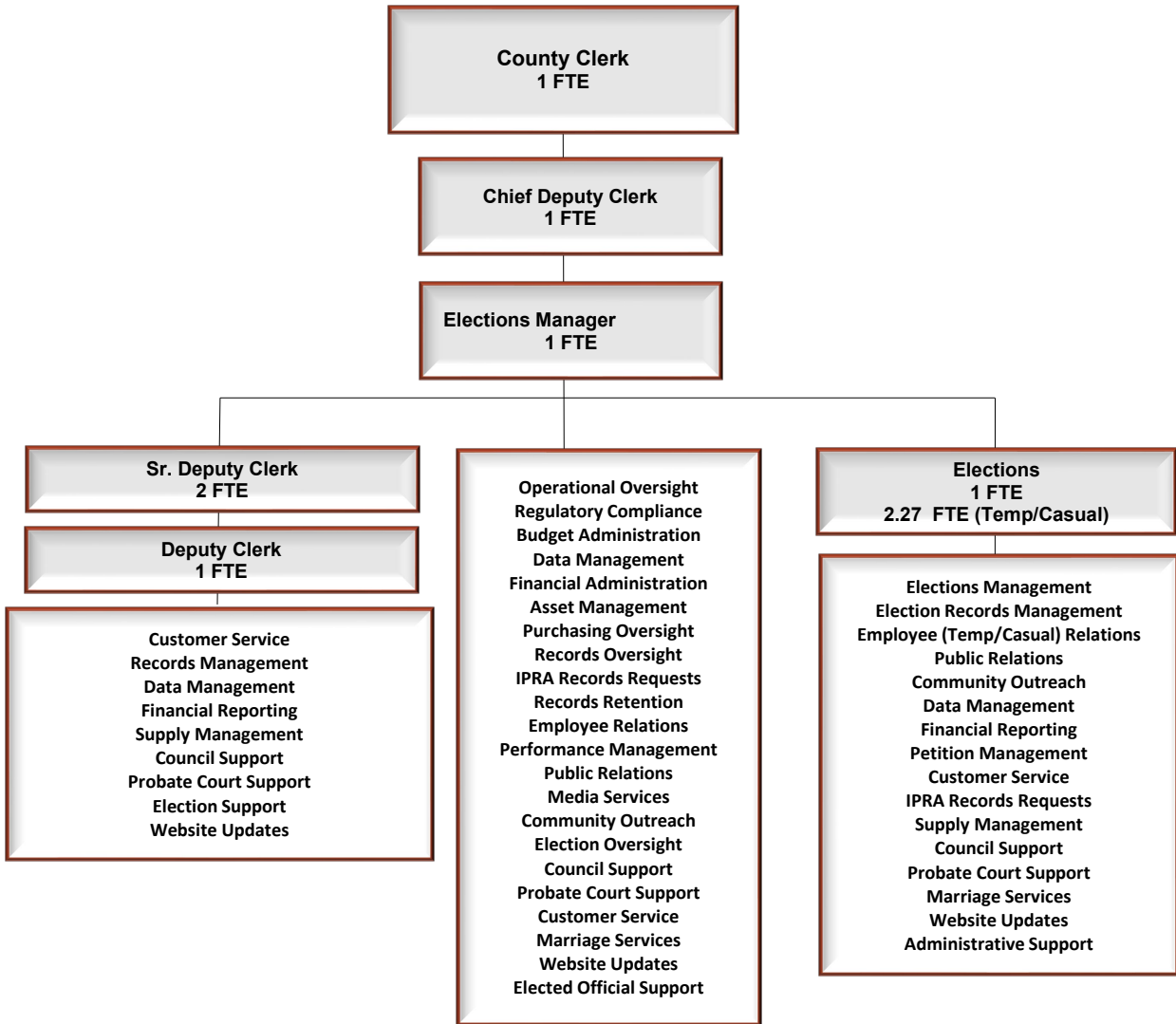
Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Variance FY2022vs FY2021
Expenditures by Type:					
Salaries	458,078	501,351	525,171	692,679	32%
Benefits	149,796	174,518	181,867	190,481	5%
Professional / contractual services	58,384	129,712	168,368	220,419	31%
Materials / supplies	9,213	11,434	16,236	16,236	0%
Interfund charges	4,735	5,424	6,589	7,616	16%
	<u>680,206</u>	<u>822,440</u>	<u>898,231</u>	<u>1,127,431</u>	26%
FTE Summary:					
Regular (full & part time)	5.00	5.00	5.00	<u>6.00</u>	20%

FY2022 Budget Options - Attorney

CMO Rank	Item #	Dept	Division	Amount	Short Description	Detailed Notes	Recurring/One-Time	Fund
A	5	Attorney		\$ 150,000	Professional Legal Services	Pending EPA Matter	One-Time	General Fund
A	6	Attorney		\$ 149,112	Associate Attorney FTE	Addition of an Associate Attorney FTE position (workload, succession planning, contract review and IPRA review)	Recurring	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 107,000 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 (notarized), are recorded daily. A portion of the recording and filing fees collected are utilized to purchase and maintain hardware and software that support the recording and archiving processes. In 2013, the County Clerk initiated a free service, known as FraudSleuth, in which emails are sent to subscribers, notifying them if anything is recorded under their name. To date, there are 744 registered subscribers; an increase of 19% since March 2020.

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 submit an 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 the electronic records database for retention and retrieval of records going back to the very first probate case.

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 post public hearing notices on the county website, and files government documents, such as code ordinances, ordinances, resolutions and liquor licenses, all of which are accessible using the online records website.

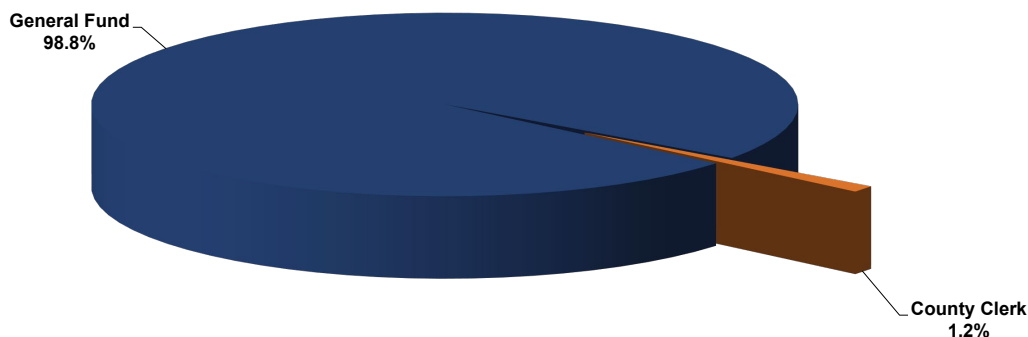
The County Clerk works closely with the Secretary of State to conduct all federal, state, county, and local elections, in compliance with federal, state and local charter, with major tasks consisting of the overall administration of absentee voting, voting machines and systems, election workers, publications and canvass. The office maintains election and voter registration records and voting systems. The office provides community outreach to increase voter awareness and education for the citizens of Los Alamos County, with outreach efforts expanded by over 300% since 2015.

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

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	% Variance FY2022 vs FY2021
Expenditures by Fund:					
General Fund	557,178	641,966	703,050	794,537	13%
Recording Equip. Fund	9,581	19,024	26,700	26,700	0%
	<u>566,759</u>	<u>660,990</u>	<u>729,750</u>	<u>821,237</u>	13%
Expenditures by Type:					
Salaries *	352,866	404,645	458,843	537,651	17%
Benefits	131,168	135,105	155,882	144,892	-7%
Professional / contractual services	51,867	80,961	67,700	79,900	18%
Materials / supplies	25,592	28,827	30,240	30,240	0%
Interfund charges	4,592	4,524	9,285	13,754	48%
Capital outlay	0	6,258	7,000	14,000	100%
Fiscal charges	674	670	800	800	0%
	<u>566,759</u>	<u>660,990</u>	<u>729,750</u>	<u>821,237</u>	13%
FTE Summary:					
Regular (full & part time)	5.00	5.00	5.00	6.00	20%
Casual, Student, & Temp.	1.77	2.27	2.27	1.78	-22%
	<u>6.77</u>	<u>7.27</u>	<u>7.27</u>	<u>7.78</u>	7%

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

Budget Overview

In FY2022, the County Clerk's Office will continue the many statutorily required services offered to both external and internal customers, such as: document recording and filing, data management and record retrieval, County Council support, issuing of marriage licenses, support service to the Probate Court, voter registration services, and preparation/administration of the November 2021 Regular Local Election and the June 2022 Primary Election. Although there was a decrease in regular wages due to staff changes in FY2021, overall **Salaries** show a slight increase, attributed to temp/causal wages for election poll workers associated with two (2) elections scheduled in FY2022, some of which is reimbursed to the County pursuant to the NM Election Code. There is a decrease in **Benefits**, attributed to staff changes in FY2021. **Professional / Contractual Services** remained flat, covering election, software/hardware maintenance, technical assistance, records retention, and marketing/outreach/printing services. **Materials / Supplies** also remained flat, with planned purchases related to election administration and outreach services. There is an increase in **Interfund Charges** related to the replacement of a department vehicle, resulting in an increase to rates provided by Finance Dept. **Capital Outlay** shows an increase associated with the implementation costs for a Records Management System currently in RFP. **Fiscal Charges** continue to remain flat. During FY2022, the Clerk's Office will continue ongoing efforts to add microfiche data to the electronic records database, making it easier for customers to access and review records. The FY2022 budget continues to include outreach programs, educating the public in all of the major focus areas of the office, in addition to voter registration and election information. As part of continued succession planning, the County Clerk also plans to invest in staff development and strategic planning within the Clerk's Office. Recording revenue collected for the General Fund has increased by \$17,525 or 33%, from FY2019 to FY2020. In FY2020, \$54,595 was reimbursed to the County for costs associated with the November 2019 Regular Local Election and the June 2020 Primary Election.



Outreach at Farmers Market (July 2019)



Voter Registration at Bandelier Naturalization Ceremony (July 2019)

COUNTY CLERK

Program Purpose

The Clerk's Office is responsible for the daily recording and filing of public documents, such as deeds, mortgages, liens, and other acknowledged (notarized) documents. The Clerk's Office maintains a permanent records database and provides retrieval assistance to the public daily, via in-person, mail, email, phone, and through an online records website, which is accessible 24/7. The Clerk's Office issues, files, retrieves and provide copies of marriage licenses. The Clerk's Office processes, files and maintains the voter registration database, in addition, works closely with the NM 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's Office 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 the Clerk to the Probate Court, recording, indexing, and maintaining records of informal probate cases, and providing administrative support, as needed. The Clerk & staff perform general administrative support services, such as serving as notary public, providing attestations, and administering oaths.



Outreach at the LAC Summer Concert Series (July 2019)



Outreach at Los Alamos Public Schools meeting for prospective board candidates (August 2019)

Significant Accomplishments - FY2020

- During FY2020, in-person community outreach efforts were slightly impacted due to the COVID-19 pandemic, with the office participating in twenty-one (21) events, down from thirty-six (36) events in FY2019. As a result, outreach efforts were expanded through increased print and radio advertising, as well as the use of Facebook, Twitter and Instagram, and numerous virtual meetings. The office participated in the yearly Naturalization Ceremonies and County Fair event, as well as National Voter Registration Day, LAC Customer Service Day, LAC Recreation Division's Movies in the Park, and Trick-or-Treat on Main Street events. The office also conducted numerous voter registration drives and outreach at the Farmers Market, Senior Centers, LAHS, UNM-LA, and candidate forums. In January 2020, Clerk Maestas had the honor of administering oaths to nine (9) cadets during the Los Alamos Fire Department Graduation Ceremony for Fire Cadet Academy #28.
- In preparation for the first ever Regular Local Election, held in November 2019, the office worked closely with the NM Secretary of State and other stakeholders, attending numerous meetings and training sessions. In addition, precinct maps were enhanced to aid in public outreach efforts. As a result of Senate Bill 672, passed during the 2019 Legislative Session, Same Day Voter Registration services were offered for the first time during the November 2019 Regular Local Election.
- Los Alamos had a 31% voter turnout for the November 2019 Local Regular Election, with 4,434 voters casting a ballot, and of those 2,449 were cast during early/absentee voting. Due to the COVID-19 pandemic, numerous precautions and safety measures were put in place to ensure all felt safe during the 2020 June Primary Election. In total, 5,911 ballots were cast in the June 2020 Primary Election, with 4,577 (77%) being cast thru absentee by mail.
- 15,596 voter registration transactions have been processed since the NM Secretary of State implemented online voter registration. In September 2019, the office conducted Voter Registration Agent (VRA) Trainings to update agents on some changes related to voter registration.
- As a result of House Bill 293, a flat \$25 recording fee was implemented in July 2019. In FY2020, Recording transactions increased by 20% from FY2019, with 36% of FY2020 recording transactions submitted as eRecordings. FY2020 saw an increase of 51% in eRecordings from FY2019, which is likely attributed to the COVID-19 pandemic.



Voter Outreach on KRSN Radio (August 2019)



National Voter Registration Day Event at LAHS, shown with the LAHS iVOTE group (September 2019)

COUNTY CLERK

Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2019 Actual	FY2020 Actual	FY2021 Output Estimate	FY2022 Output Estimate
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Recordings	3,468	4,150	5,000	5,100
			eRecordings	978	1,474	2,500	2,600
			Marriages Licenses	86	85	115	125
			Probate Case Filings	36	29	30	40
			Council Meetings	40	42	45	35*
			Elections Held	1	2	1	2
			Voter Registration Transactions	2,911	2,561	1,500	2,500
			Voters Processed	10,340	10,345	12,401	10,000
			Outreach Events	36	21**	5**	40

* Estimate reduced, as FY2021 had several Special Council Meetings, due to the COVID-19 pandemic

** Number of Outreach Events impacted due to the COVID-19 pandemic



Voter Registration Agent Training
(September 2019)



Election Poll Workers opening the polls for Early Voting for the 2019 Regular Local Election
(October 2019)



Voter Outreach at Candidate Forum for the 2019 Regular Local Election
(October 2019)



Outreach at Trick-or-Treat on MainStreet
(October 2019)

COUNTY CLERK

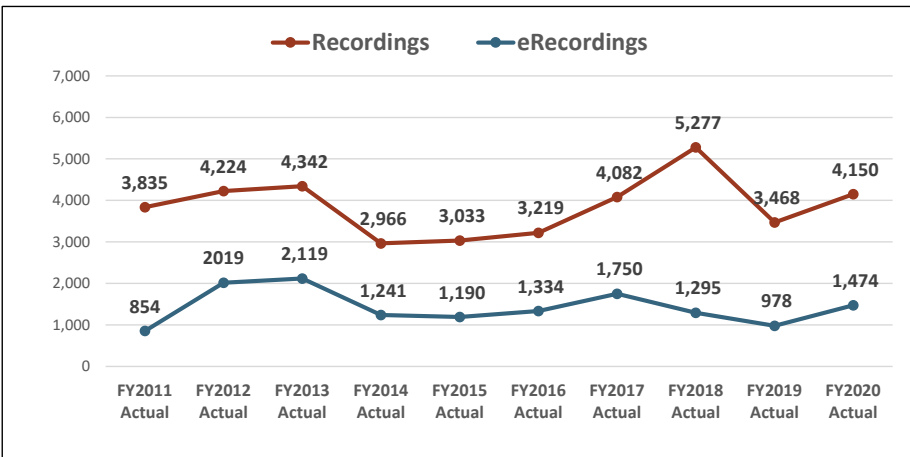
REVENUES FROM RECORDING FEES & OTHER SOURCES

■ General Fund ■ Rec & Equip Fund ■ Other Sources
(Copies /Marriages License and Candidate Fees & Sales)

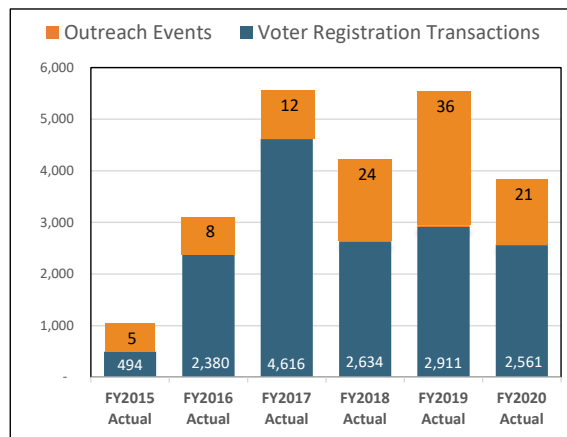
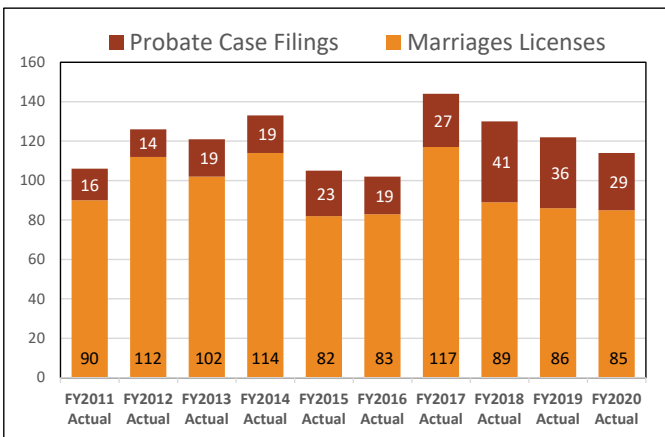
Fiscal Year	General Fund	Rec & Equip Fund	Other Sources
FY 2011	47,074	14,344	42,311
FY 2012	66,600	27,104	44,150
FY 2013	69,286	27,778	45,095
FY 2014	46,026	18,494	44,853
FY 2015	46,209	18,705	43,419
FY 2016	48,664	19,741	43,377
FY 2017	60,849	24,836	47,802
FY 2018	85,323	34,412	45,426
FY 2019	52,731	21,575	53,811
FY 2020	70,256	27,342	62,943

Performance Measures Narrative and Analysis

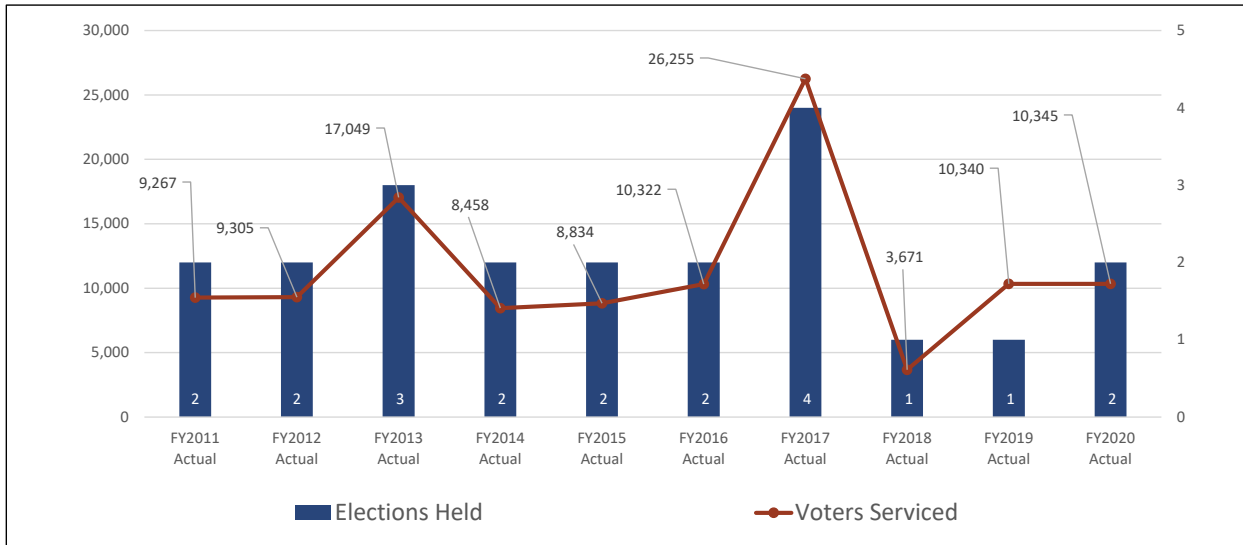
Since 2001, the office has recorded 107,147 documents. A total of 8,380 marriage licenses have been issued since 1949. In addition, 1,007 Probate cases have been filed since 1950. Since 1959, there have been 126 elections held. Currently, there are 15,250 registered voters in Los Alamos County (Clerk's 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.



COVID-19 Safe Practices set in place during early voting for the 2020 Primary Election



COUNTY CLERK



Clerk Maestas providing oath services at LAFD Graduation Ceremony for Cadet Academy (January 2020)



Absentee Election Poll Workers processing the high volume of Absentee Ballots for the 2020 June Primary Election (June)

CITIZEN SURVEY RESULTS

RESIDENT'S PARTICIPATION IN LAST 12 MONTHS (percent who have done each)	Comparison to Benchmark	2020 Rating
Voted in your most recent local election	↔	77%

LEGEND

↑↑ Much Higher
 ↑ Higher
 ↔ Similar
 ↓ Lower
 ↓↓ Much Lower
 * Not Available

FY2022 Budget Options - Clerk

CMO Rank	Item #	Dept	Division	Amount	Short Description	Detailed Notes	Recurring/ One-Time	Fund
A	7	Clerk	Clerk	\$12,200	Voter Information Card Mailing	Printing & Postage costs associated with one-time mailing of Voter Information Cards, as a result of changes due to the 2020 Census Redistricting and Precinct Splits.	One-Time	General Fund
C	32	Clerk	Clerk	\$76,716	Deputy Clerk FTE	Casual Deputy Clerk (.49) position has been in place since FY2019. This office restructuring will better suit the needs of the office and the public, resulting in more effective and efficient operations. This additional FTE will allow the office to better handle the increase workload and complexities relating to elections and other statutorily required duties of the office.	Recurring	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.

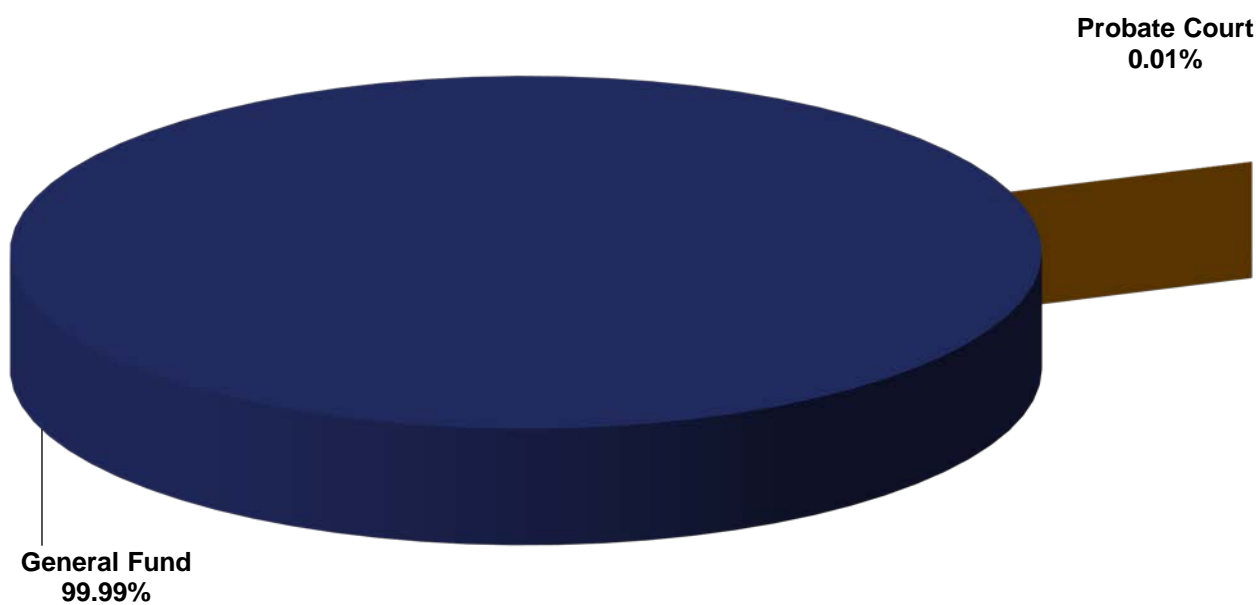
The Probate Judge examines all applications for probate of estate, appointment of a personal representative, examines all wills and documents filed in the case, signs orders for appointment of personal representatives and signs certificates closing estates. The Court supplies sample forms and copies 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



PROBATE COURT □

Budget Summary

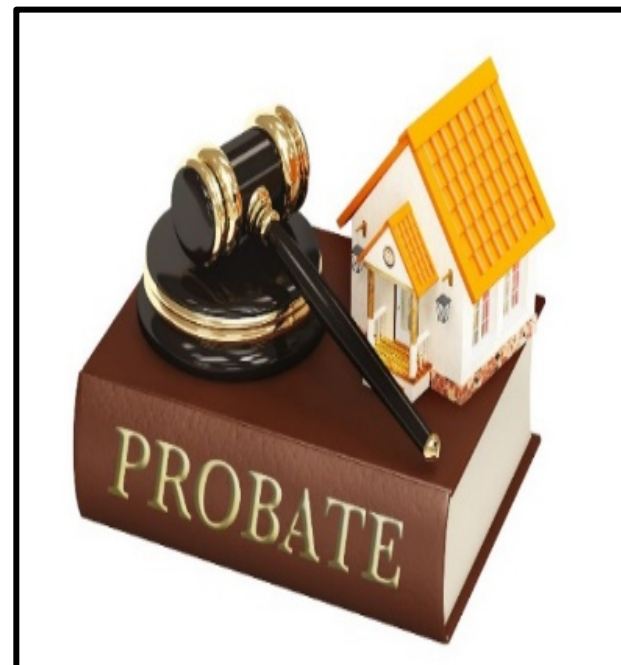
	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	% Variance FY2022 vs FY2021
Expenditures by Type:					
Salaries	4,031	4,062	4,031	4,031	0%
Benefits	362	735	813	814	0%
Professional / contractual services	108	360	900	900	0%
Materials / supplies	39	117	134	134	0%
Interfund charges	0	36	47	53	13%
	<u>4,540</u>	<u>5,310</u>	<u>5,925</u>	<u>5,932</u>	0%
FTE Summary:					
Regular (full & part time)	1.00	1.00	1.00	1.00	0%

Budget Overview

In FY2022, 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 - FY2020

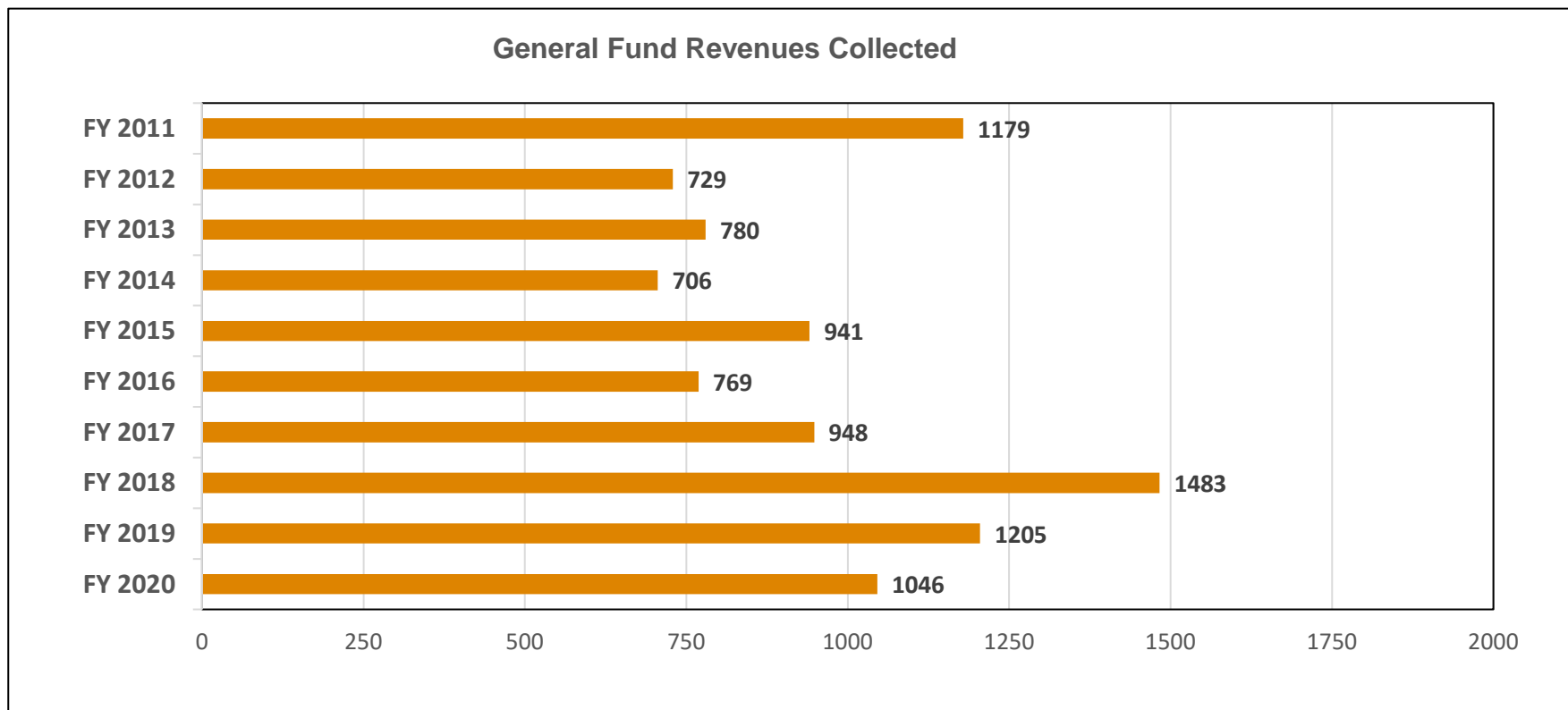
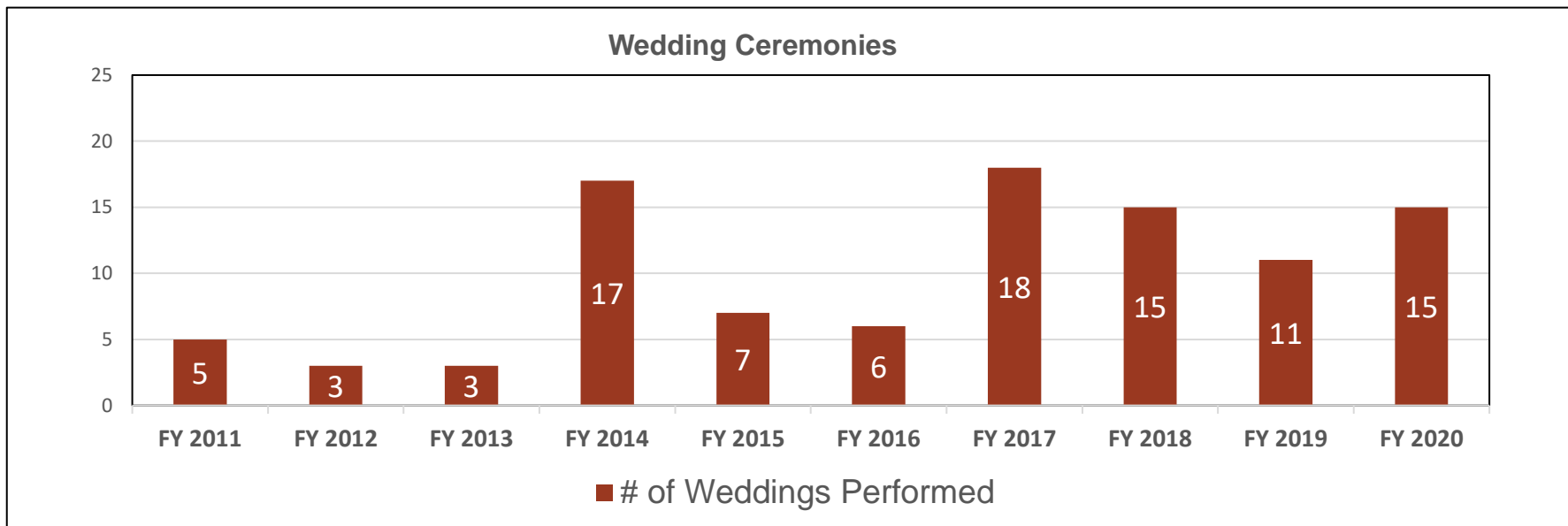
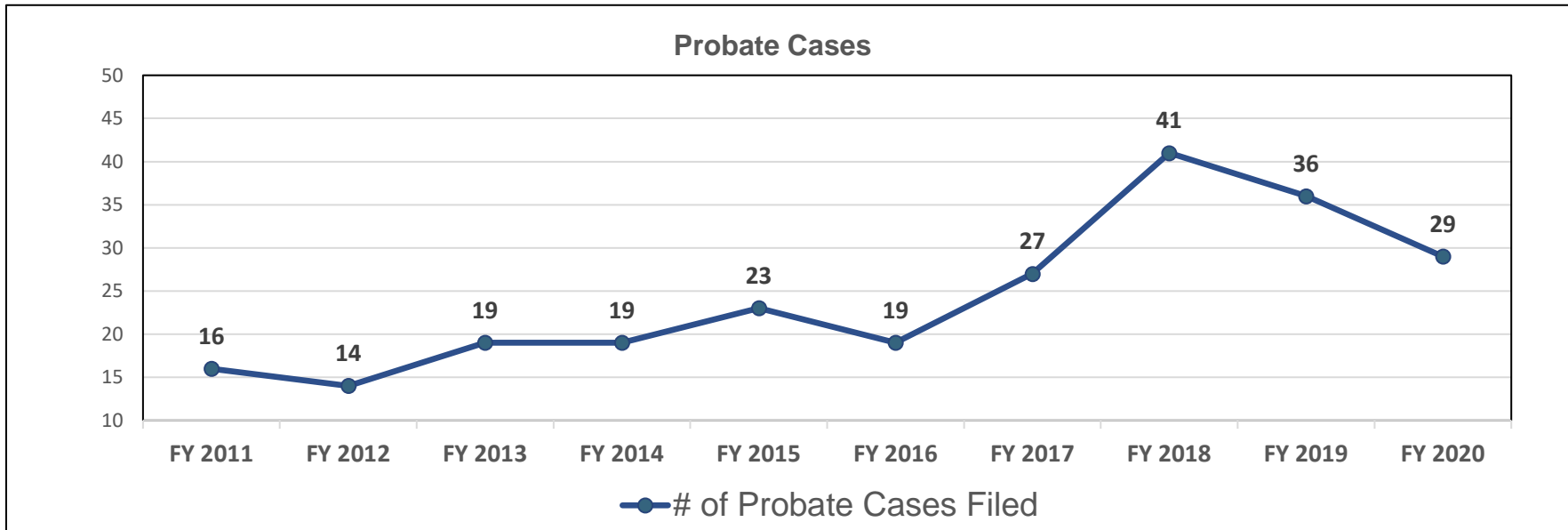
- Throughout FY2020, responded to several requests for additional explanation on the probate process, appointment scheduling, record searches, and provided documents to family members. Responded to Demands for Notice from financial institutions, life Insurance companies, and law firms.
- During FY2020, in-person outreach efforts were slightly impacted due to the COVID-19 pandemic, however, outreach efforts, thru marketing materials, continued.
- Due to the COVID-19 pandemic, following the guidance of the New Mexico Courts, numerous precautions and safety measures were put in place to ensure the safety and well-being of those seeking assistance from the Court.
- Judge Redondo and former Senior Deputy Clerk Francella Montoya Ortiz attended the Annual Judicial Education Center (JEC) Professional Development Conference for New Mexico Probate Court Judges and Staff in February 2020.
- In FY2020, continued adjustments were made to the Probate Court webpage layout for better viewing, with an overall revamp of content, and incorporation of new capabilities.



Probate Judge Michael Redondo administering the oath of office to County Clerk Naomi D. Maestas during the Swearing in Ceremony of Newly Elected Officials (December 2020)

PROBATE COURT

Performance Measures



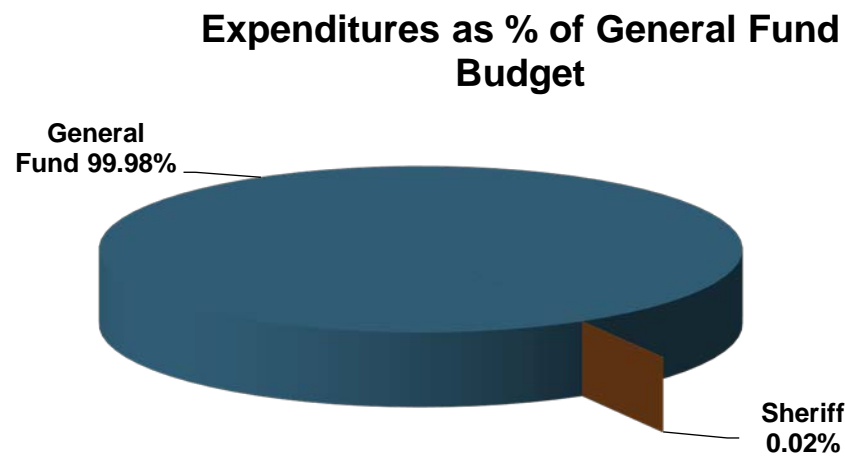
Performance Measures Narrative and Analysis

Since 1950, there have been 1,007 Probate cases filed. As of March 3, 2021, there have been 21 probate case filings, with \$716 in revenues collected, and 6 weddings performed in FY2021.

COUNTY SHERIFF

Description

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



Budget Summary


	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	% Variance FY2022 vs FY2021
Expenditures by Type:					
Salaries	6,889	6,942	6,889	6,889	0%
Benefits	615	713	570	712	25%
Professional / contractual services	2,653	1,592	4,820	4,820	0%
Materials / supplies	1,502	4,413	3,160	3,160	0%
Interfund charges	545	72	104	115	11%
	<u>12,204</u>	<u>13,731</u>	<u>15,543</u>	<u>15,696</u>	1%
FTE Summary:					
Regular (full & part time)	1.00	1.00	1.00	1.00	0%
Temp	0.00	0.00	0.00	0.00	N/A
	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<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

SEARCH

for offenders in your area

REGISTER

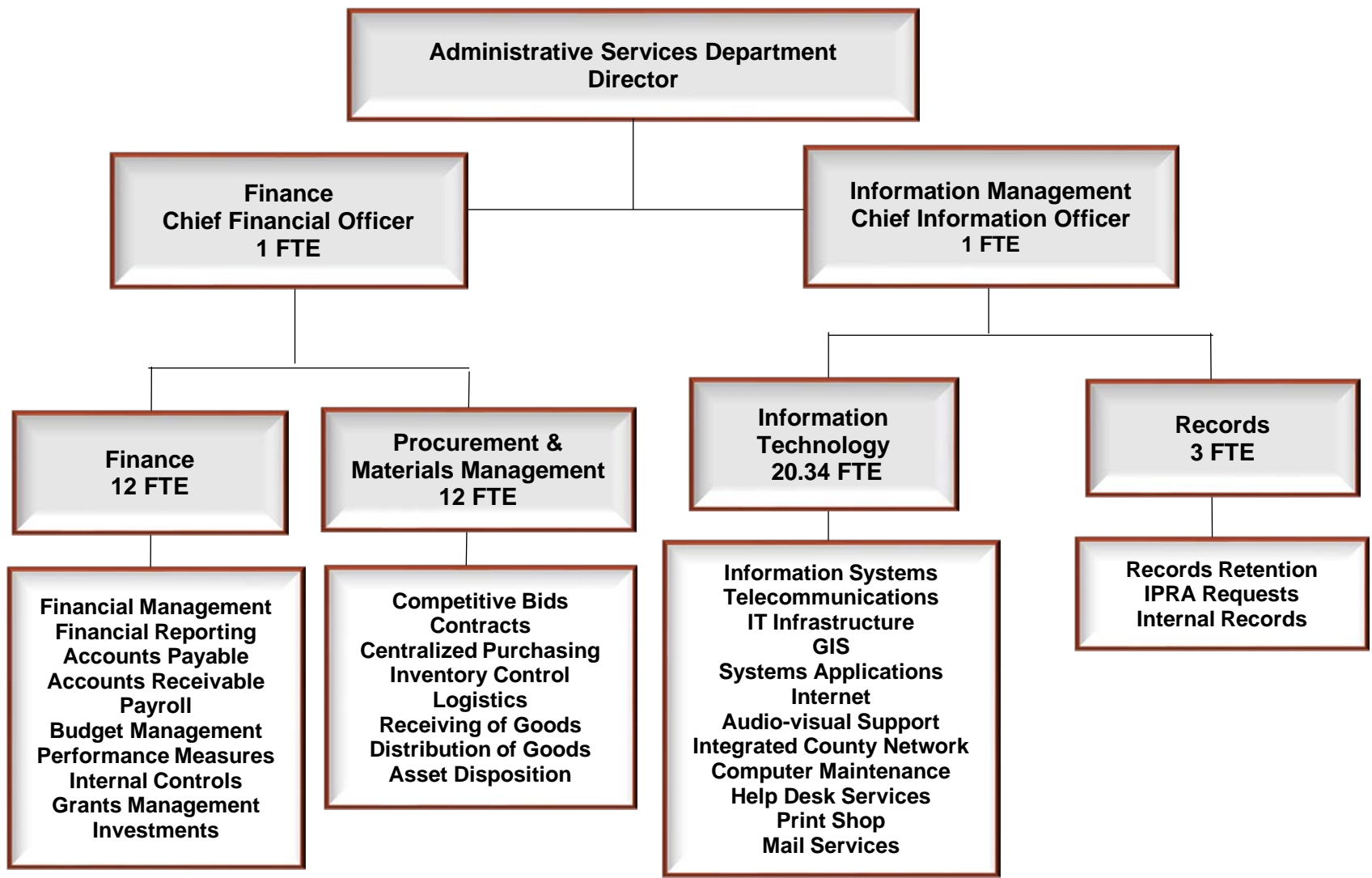
for automatic email alerts

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

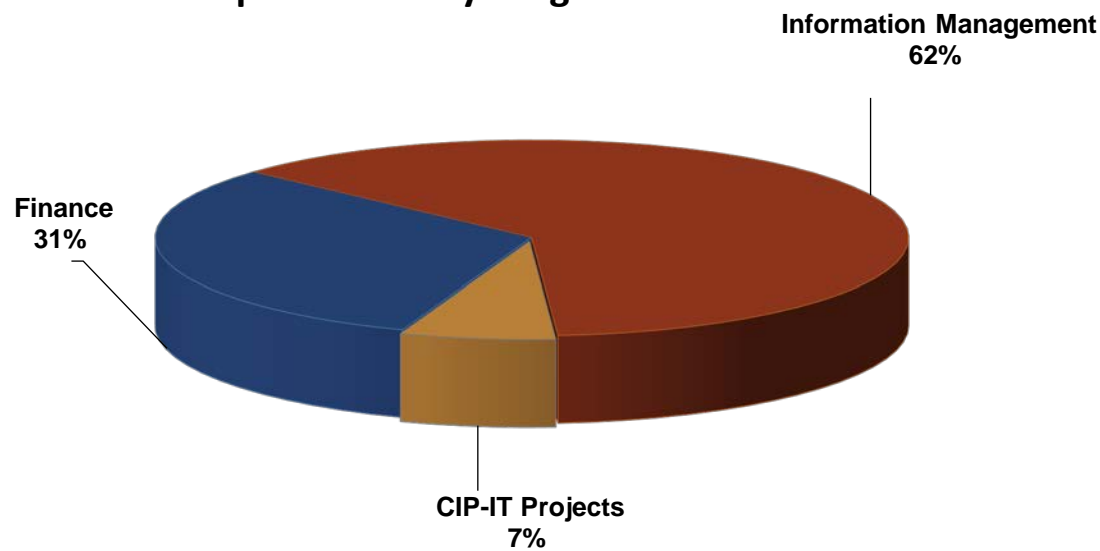
The Administrative Services Department is responsible for overseeing and coordinating functions that provide internal services. All divisions provide support for efficient and effective operations. Administrative Services is comprised of the Finance and Information Management divisions.

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.

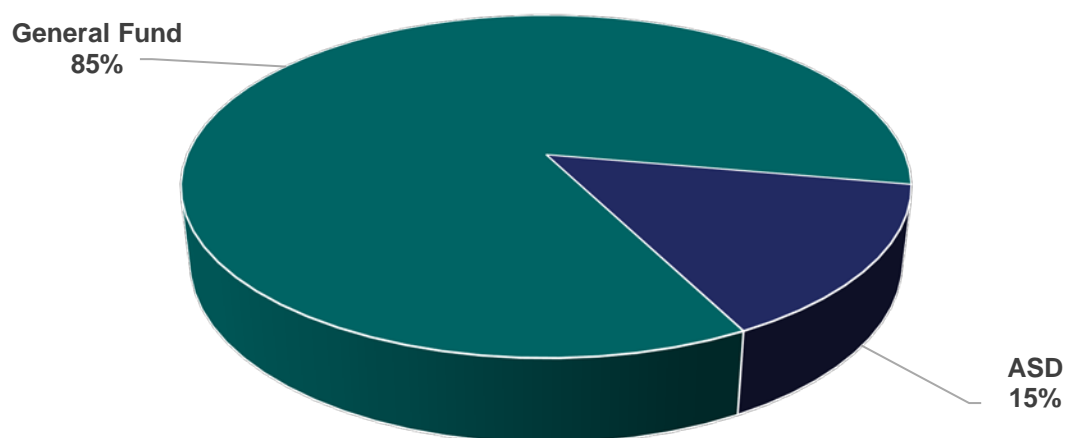
The Information Management Division provides support and governance of County Technology and Records within two areas: Information Technology (IT) and Records Information Management (RIM). IT supports the information systems, audio-visual support, and IT telecommunications infrastructure used to provide 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

Expenditures by Program



Expenditures as a % of General Fund Budget



ADMINISTRATIVE SERVICES DEPARTMENT

Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	% Variance FY2022 vs FY2021
Expenditures by Program:					
Finance	2,642,865	2,672,040	3,065,988	3,336,578	9%
Information Management	4,614,104	4,988,848	5,364,099	6,641,768	24%
CIP-LAPS	0	0	1,000,000	1,200,000	20%
CIP-IT Projects	855,499	977,261	2,339,000	713,000	-70%
	<u>8,112,468</u>	<u>8,638,149</u>	<u>11,769,087</u>	<u>11,891,346</u>	1%
Expenditures by Fund:					
General	7,256,969	7,660,888	8,430,087	9,978,346	18%
Capital Improvement Projects	855,499	977,261	3,339,000	1,913,000	-43%
	<u>8,112,468</u>	<u>8,638,149</u>	<u>11,769,087</u>	<u>11,891,346</u>	1%
FTE Summary:					
Regular (full & part time)	45.50	45.50	48.00	49.00	2%
Casual, Student & Temp.	0.51	0.88	0.34	0.34	0%
Limited Term	1.60	0.00	0.00	0.00	N/A
	<u>47.61</u>	<u>46.38</u>	<u>48.34</u>	<u>49.34</u>	2%
FTEs By Program:					
Finance	23.50	23.50	25.00	25.00	0%
Information Management	22.51	22.88	23.34	24.34	4%
PRISM - Limited Term	1.60	0.00	0.00	0.00	N/A
	<u>47.61</u>	<u>46.38</u>	<u>48.34</u>	<u>49.34</u>	2%

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

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	% Variance FY2022 vs FY2021
Expenditures by Program:					
Accounting and Budget	1,636,521	1,585,298	1,778,729	2,024,657	14%
Procurement and Materials Mgt.	1,006,344	1,086,742	1,287,259	1,311,921	2%
	2,642,865	2,672,040	3,065,988	3,336,578	9%
Expenditures by Type:					
Salaries	1,773,158	1,783,777	2,047,247	2,284,172	12%
Benefits	614,751	634,811	722,175	750,584	4%
Professional / contractual services	136,938	123,382	151,391	156,300	3%
Materials / supplies	59,258	59,005	70,150	68,150	-3%
Interfund charges	57,550	69,792	69,025	71,372	3%
Capital outlay	-		0	0	N/A
Fiscal charges	1,210	1,273	6,000	6,000	0%
	2,642,865	2,672,040	3,065,988	3,336,578	9%
FTE Summary:					
Regular (full & part time)	23.50	23.50	25.00	25.00	0%
FTEs By Program:					
Accounting and Budget	12.50	12.50	13.00	13.00	0%
Procurement and Materials Mgt.	11.00	11.00	12.00	12.00	0%
	23.50	23.50	25.00	25.00	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 - FY2020

- Received the Certificate of Achievement for Excellence in Financial Reporting for the FY2019 Comprehensive Annual Financial Report (CAFR) from the Government Finance Officers Association of the United States and Canada. The award for the FY2019 CAFR marks the 29th consecutive year the County has received this award.
- Received the Distinguished Budget Presentation Award for the FY2020 Budget from the Government Finance Officers Association of the United States and Canada. The award for the FY2020 Budget marks the 28th consecutive year the County has received this award.
- Received the Award for Outstanding Achievement in Popular Annual Reporting for the FY2019 Popular Annual Financial Report (PAFR) from the Government Finance Officers Association of the United States and Canada. The award for the FY2019 PAFR marks the 4th year the County has received this award. With all three awards, the GFOA announced the County was awarded its Triple Crown Honor.
- Received the New Mexico Counties and NM Office of the State Auditor Audit and Accountability Award for Continued Excellence in Financial Reporting for the FY2019 CAFR which highlights recognition of continued audit achievement and financial management excellence. This is the 5th year the County has received this award.
- The Finance Division immediately transitioned all functions to remote work as a result of the COVID-19 Pandemic in the Spring of 2020 and was able to achieve a seamless transition during this time. Significant remote-work accomplishments included managing and adopting the FY21 budget remotely, the completion of its annual FY20 audit 99% remotely, implementing ACH (electronic payments) to employees and vendors to comply with Covid-Safe-Practices, all while maintaining the same service levels of operations. This took great efforts and showcased the efficiencies of the implementation of the ERP system that allowed for electronic documents and workflows for all County divisions in most of our financial processes.
- The FY20 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.

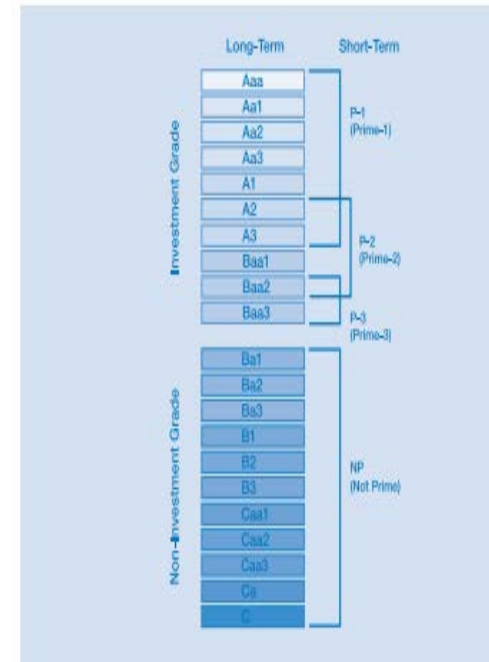
ASD - FINANCE (Accounting, Budget and Payroll Function)

FY20 Moody's Bond Rating Comparison		
Entity	Bond Rating	Meaning
Bernalillo County	Aaa	High quality and are subject to very low credit risk
Santa Fe County	Aa1	High quality and are subject to very low credit risk
Los Alamos County	Aa3	High quality and are subject to very low credit risk

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.



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

Performance Measures

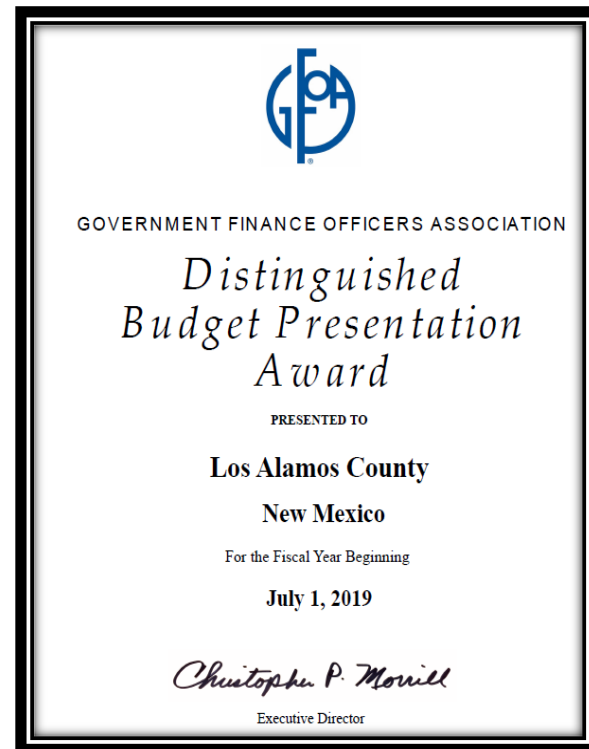
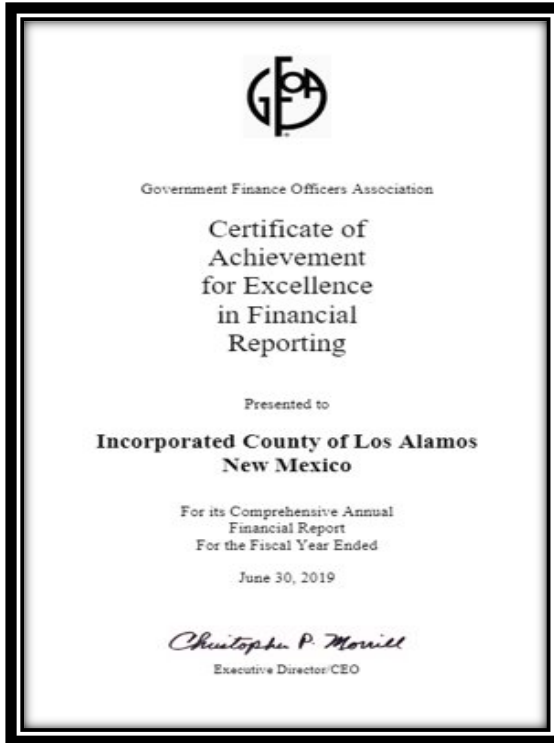
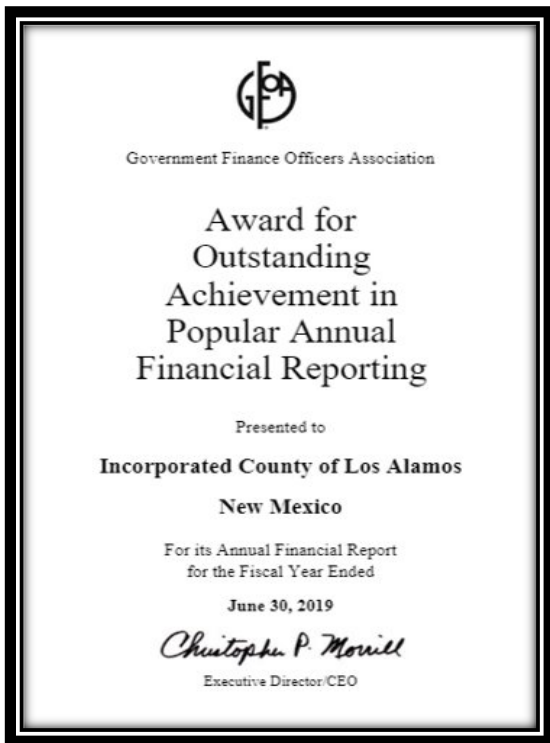
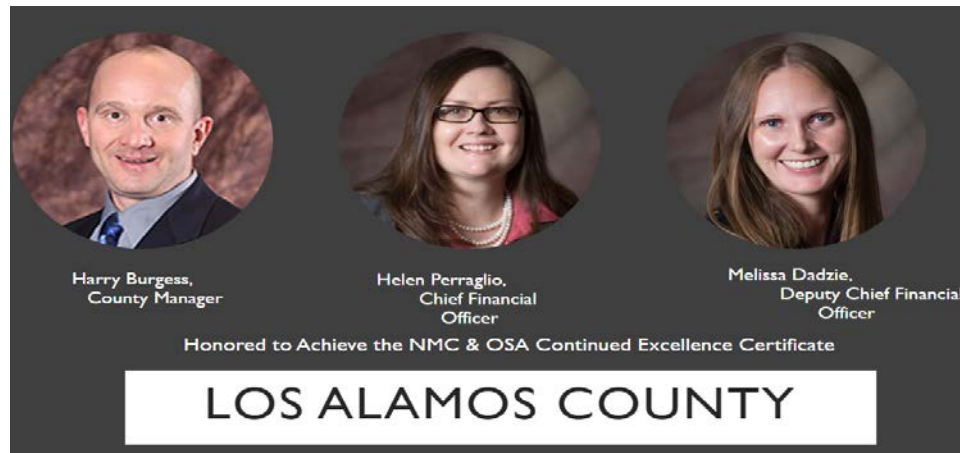
Priority	Strategic Focus Area	Goal	Performance Measure	Rating Agency	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Output Estimate	FY2022 Output Estimate
Quality Governance	Operational Excellence	Maintain Quality Essential Services	County's Bond Rating on New Mexico Gross Receipts Tax Improvement Revenue Bonds Series 2008/Refunding Series 2013.	Moody's	Aa3	Aa3	Aa3	Aa3	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 Actual	FY2020 Actual	FY2021 Output Estimate	FY2022 Output Estimate
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Number of invoices paid in AP per year.	14,580	14,154	8,657	8,318	7,524	7,750
			Average number of days to invoice received, validated and processed to check mailed.	2	2	2	2	2	2
			Number of checks processed.	8,258	8,085	4,611	4,630	4,627	4,766
			Number of electronic checks (ACH) processed (Newly implemented in FY20*)	N/A	N/A	N/A	167	1,388	1,906
			Number of P-Card transactions processed.	9,633	10,380	13,631	11,239	10,075	10,377

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. In FY2020 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. The AP and Procurement teams also began implementation of ACH payments in an effort to maintain payment efficiencies and Covid-Safe-Practices to allow for streamlined vendor relations/remote working. 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.



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

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	% Variance FY2022 vs FY2021
Expenditures by Program:					
Information Technology	4,402,543	4,744,684	5,011,691	6,304,527	26%
Records Management	211,561	244,164	352,408	337,241	-4%
	4,614,104	4,988,848	5,364,099	6,641,768	24%
Expenditures by Type:					
Salaries	1,638,427	1,908,289	2,001,947	2,263,516	13%
Benefits	568,492	639,864	747,947	755,198	1%
Professional / contractual svcs	1,999,829	2,079,714	2,377,547	3,313,584	39%
Materials / supplies	169,213	165,751	178,487	239,887	34%
Interfund charges	45,737	49,036	58,171	69,583	20%
Capital outlay	192,406	146,194	0	0	N/A
	4,614,104	4,988,848	5,364,099	6,641,768	24%
FTE Summary:					
Regular (full & part time)	22.00	22.00	23.00	24.00	4%
Casual, Student & Temp	0.51	0.88	0.34	0.34	0%
	22.51	22.88	23.34	24.34	4%
FTEs By Program:					
Information Technology	20.51	20.88	20.34	21.34	5%
Records Management	2.00	2.00	3.00	3.00	0%
	22.51	22.88	23.34	24.34	4%

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 management services from providing services to citizens to meeting all legal and regulatory requirements for transparency, protection, confidentiality and security of County records and information. IM utilizes industry standards, best practices, project management methodologies and Generally Accepted Recordkeeping Principles (GARP). Additional duties encompass Audio/Visual support, print management, mail functions and Inspection of Public Records Act (IPRA). The COVID paradigm shift introduced unique and very rapid shifts in support and service models. IM quickly adjusted to adapt to both business and operational changes.

Significant Accomplishments - FY2020

GIS:

- Completed mapping of county-owned fiber assets now stored in GIS
- Completed georeferencing the scanned plats from clerk's office and made available in GIS
- Completed uploading of pictometry (aerial imaging) data
- Upgraded ArcGIS system to v10.6.1; migrated users from desktop to Web-based ArcPro application
- Gathered spatial data for Cemetery data migration

Applications:

- Updated LAFD response atlas and LANL atlases. Created new LANL atlases for use in fire trucks
- Implemented Utilities web app for field crews
- Upgraded Munis ERP application and related components to v2019.1
- Upgraded EnerGov permitting application to v2019.1
- Implemented EagleWeb property search portal for citizens
- Integrated CAD Enroute call data with ESO emergency health records service
- Implemented custom report solutions to support dispatch operations - LAPD and LAFD
- Retired Windows2008 servers upgrading to supported, newer versions
- Automated Munis employee data export process for Litmos training interface
- Worked extensively with departments on the Intranet Redesign in preparation for the move to Sharepoint Online
- Rolled out Microsoft Teams to all employees for collaboration and meetings rapidly accomodating the new remote work paradigm

Infrastructure:

- Centralized camera system implementation for Justice Center, Teen Center, and Procurement
- Commvault - Upgrade County to next generation data Backup systems for software/ hardware
- Virtual Infrastructure Upgrades- Cisco UCS, EMC SAN, VMWare vCenter, VMWare Horizon - for VDI (thin clients) and Virtual Servers
 - Creative and immediate responses addressing the need to quickly transition County employees into pandemic-driven remote work scenarios

RIM:

RIM received 1,101 IPRA requests in FY2020 and released for inspection 53,219 records under the Inspection of Public Records Act.

Received 508 Internal Requests and checked out 635 records in support of county operations.

Accepted and inventoried 300 new boxes, CDs, DVD, Tapes and Drawings plus 119 new CDD permits; added the County's Archives, totaling 601,785 additional pages of data.

Distributed 119 expired CDD permits/house plans prior to 2009 to homeowners within the County.

Accepted 67 Journals, 28 boxes, two vaults and 9 cabinets of County recorded records and drawings from the County Clerk's Office. COVID 19 placed holds on final disposition of records.

ASD - INFORMATION MANAGEMENT

Scope of Services

- IM currently supports 54 distinct software applications the vast majority of which are underpinned by complex database environments.
- IM manages 75 total databases associated with the application environments: 74 are Microsoft SQL 1 remains on the Oracle platform.

County computing quick stats

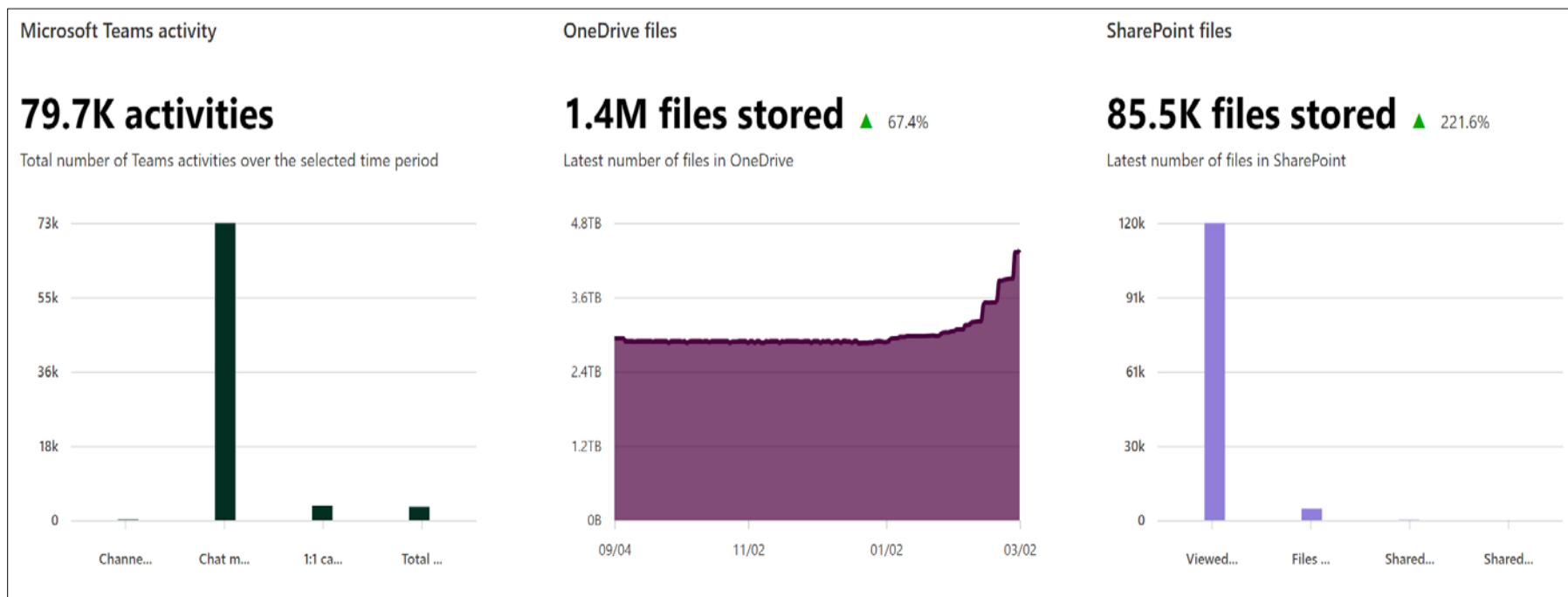
- Network and telephony system processed over 400K phone interactions

Los Alamos County Call Type Summary						
From 07/01/2019 through 06/30/2020						
Call Type Summary	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
Sub-total for Data Source	432,171	10,955:16:58	371.17	0:01:31	0.00	0.00
Grand Total	432,171	10,955:16:58	371.17	0:01:31	0.00	0.00

Security Stats:

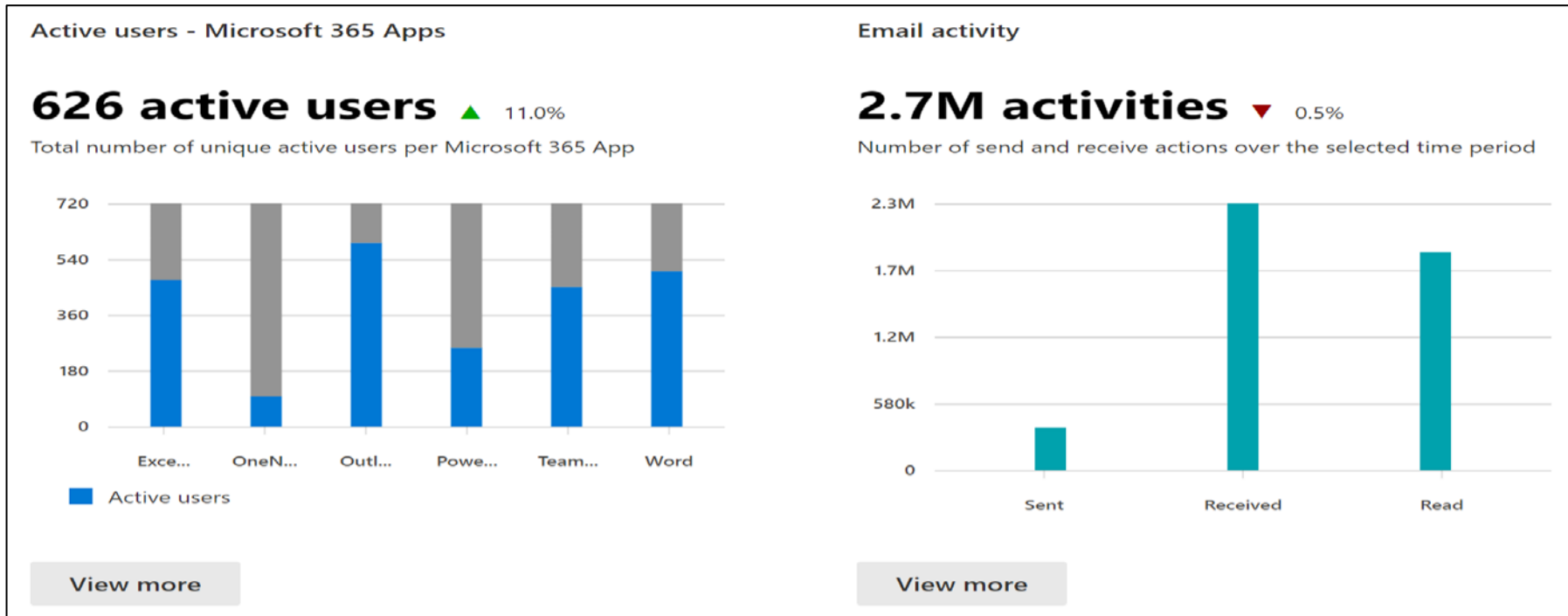
		Files Scanned	File Detections	Quarantined
1)	Cisco Advanced Malware Protection (AMP) AntiVirus	322.1M	1,641	630
2)	Cisco Umbrella* Cloud Security blocked 2,845 phishing, malware, and ransomware attacks since it was implemented in October of 2019			

* Secure Internet Gateway that provides protection from Internet based threats



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

ASD - INFORMATION MANAGEMENT



- Office365 averages over the last 180 days
- Note: OneDrive, Teams and SharePoint stats are through current

Future Trends

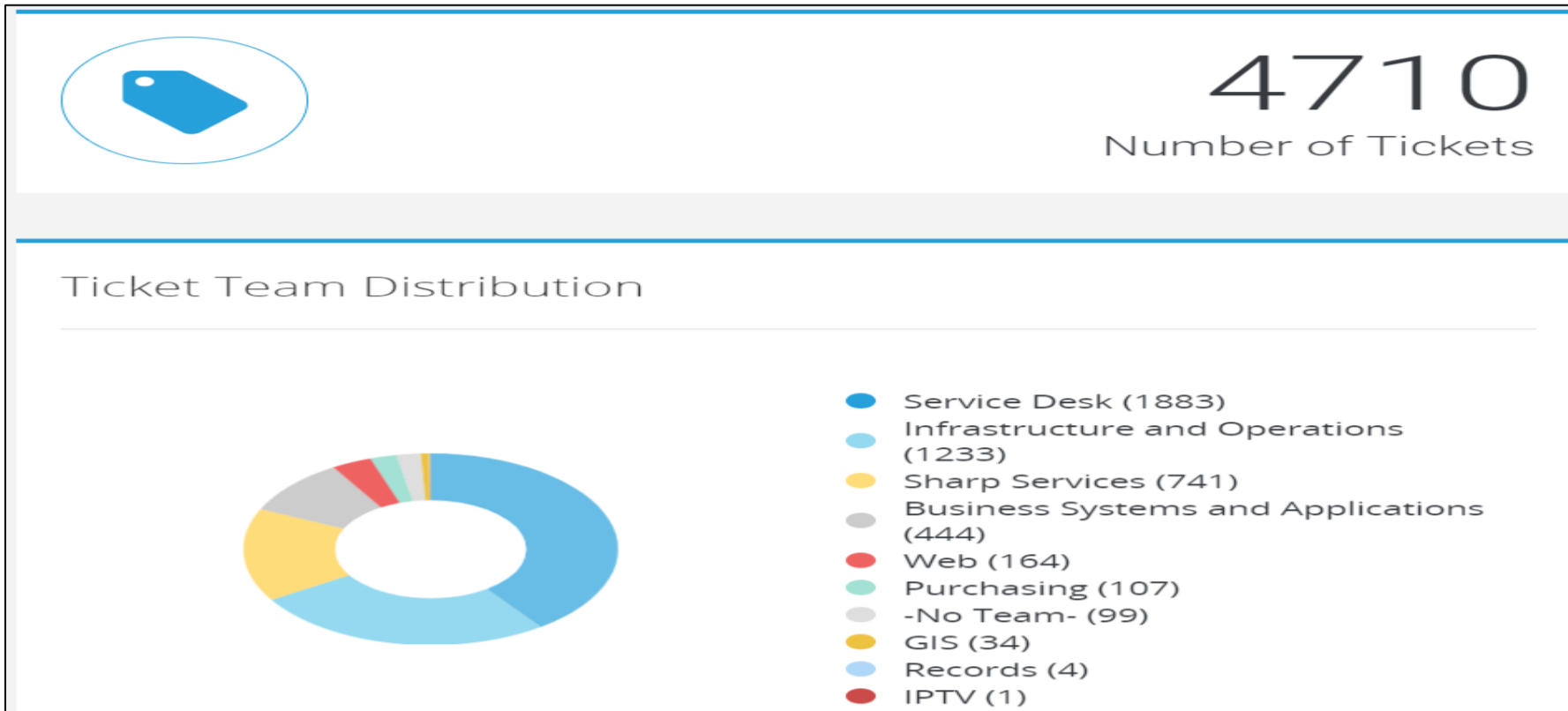
- Continued migration towards Cloud-based operations despite need for redundant fiber paths. Current application trends with respect to site location:
 - On-Premise: 31 (57%)
 - Hosted: 16 (30%) – County is trending toward hosted models, where requirements, costing and performance is appropriate.
 - Hybrid: 7 (13%) – Hybrid refers to an application that is split between hosted & on-premise support mechanisms.

Performance Measures

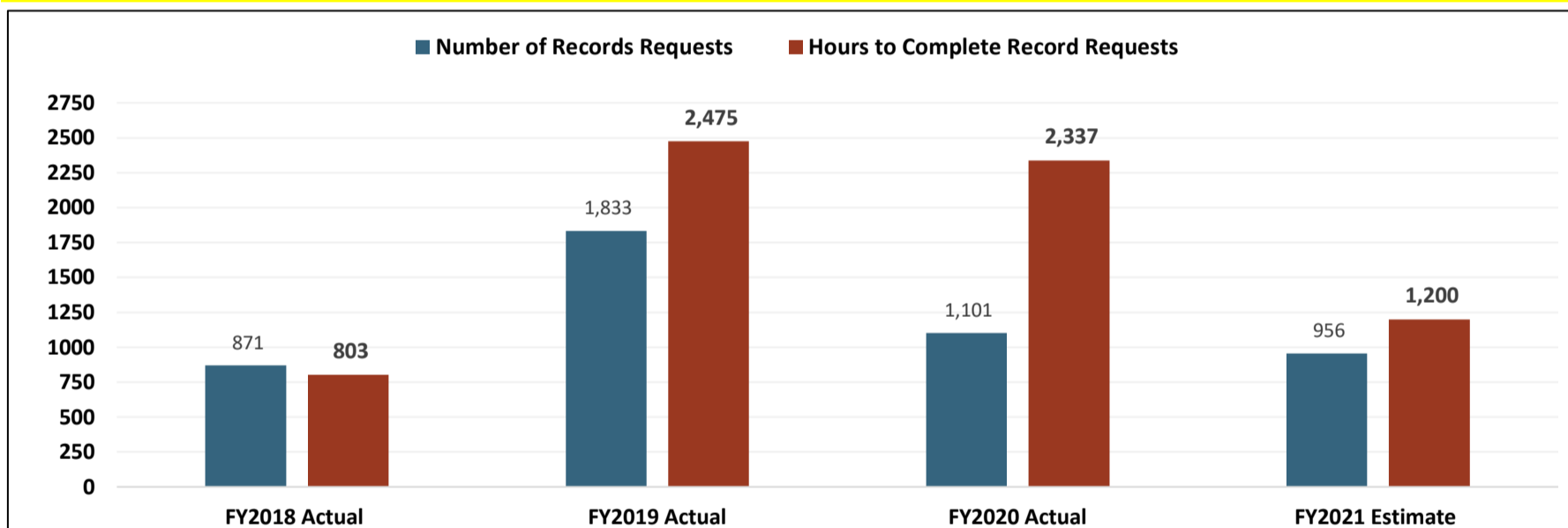
Priority	Strategic Focus Area	Goal	Performance Measures	FY2019 Actual	FY2020 Actual
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Number of Service Desk Calls (Help Desk)	4,997	4,710
			Number of Inspection of Public Records Act (IPRA) Requests	1,833	1,101
			Hours to Fulfill IPRA Requests	2,475	2,337

ASD - INFORMATION MANAGEMENT

Breakdown of IM Service Desk Calls for FY2020



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 expansion quite significant in the new remote work paradigm.

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.

Security has always been a concern yet the last few years have seen an exponential increase in direct threats to the County. IM has undertaken technical, resource and informational actions to confront the threat and enhance our security profile.

- Added technical tools in defense of County operations
- Transitioned a resource to focus on security matters
- Worked/working with HR and Operational departments to disseminate threat information, raise user awareness and educate all on computing best practices.

The nature of these threats is existential to county data security, county finances and to daily operations.

The environment of Information Technology evolves virally requiring not only adequate resources to service layered and myriad interlacing hardware/software systems and communications but also demands IM investment in ensuring the right skill sets as possessed by its personnel and to attract and maintain these valuable skill sets within the County.

FY2022 Budget Options

CMO Rank	Item #	Dept	Division	Amount	Short Description	Detailed Notes	Recurring/One-Time	Fund
A	1	ASD	Finance	\$ 74,331	Budget & Performance Manager double fill	Double fill the Budget & Performance Manager for six months time; this amount includes salary and benefits	One-Time	General Fund
A	2	ASD	IM	\$ 31,000	IM Senior Management Analyst double fill	Double fill for 3 months. This position oversees all County-wide central IM purchasing, licensing of software, and contract management for all county technology CIP and maintenance agreements.	One-Time	General Fund
A	3	ASD	IM	\$ 42,220	Cisco Security Enterprise Agreement	Consolidate currently utilized Cisco security products and add DUO Security to enable two-factor authentication in the county for our suite of security products, (Umbrella, AMP for Endpoints, AMP for Networks, Identity Services Engine (ISE)) These are critical products for increased threat identification/detection, protection on Internet traffic.	Recurring	General Fund
A	4	ASD	IM	\$ 44,400	County Video Surveillance System Storage Capacity	Increase storage of backup data to 120 days due to state mandated retention rules systemwide (all County). Would result in \$6,600 increase for annual recurring maint	One-Time	General Fund
B	11	ASD	Finance	\$ 116,465	Payroll Coordinator FTE	Reinstate a Payroll Coordinator position to manage the County payroll function, and segregate the role from the Accounting Operations Manager duties.	Recurring	General Fund
B	12b	ASD	IM	\$ 161,664	Broadband Manager FTE	Add a new Broadband Manager position to provide an ongoing in-house staff resource to pursue enhancements to community broadband.	Recurring	General Fund
B	12c	ASD	IM	\$ 500,000	Broadband design services	Using the prior 2013 broadband analysis as a baseline, develop updated community broadband conceptual designs. This design work should provide 2 concepts, one where the infrastructure and service delivery is all from the County, and a second that provides for public/private partnerships on the infrastructure and service delivery.	One-Time	General Fund
B	13	ASD	IM	\$ 42,969	Upgrade Office Specialist to Technical Services Manager	Request to un-archive a previous job description and fill the highly needed position to address the current workload, customer service needs and management of our help desk operations. The option is for the amount in excess of the budgeted vacant office specialist (retired in FY21)	Recurring	General Fund
B	14	ASD	IM	\$ 25,000	eSignature Software and training	Annual subscription for eSignature solution and Instructor led training session for a group of attendees every year. County purchased DocuSign to enable electronic signatures for our workforce to support remote work during the pandemic. More than 40% already adopted this software and see an increasing trend for an enterprise wide adoption. This solution is valuable to continue and can support both on-site and remote operations for the County.	Recurring	General Fund
B	15	ASD	IM	\$ 400,000	IM CIP	Fund replacement of the VDI and Virtual Server. This system was initially implemented in 2015. This replacement is based on the 6 year lifecycle specified at the time. Future uses of this funding will be for similar life cycle infrastructure replacements.	Recurring	CIP Fund
B	16	ASD	IM	\$ 35,000	Office 365 Accounts for Temps/Casuals	Add user accounts for temps/casuals and Boards/Commissions to utilize County email not currently in system. Allows IM to manage those email accounts, simplify internal processes and comply with IPRA requests.	Recurring	General Fund

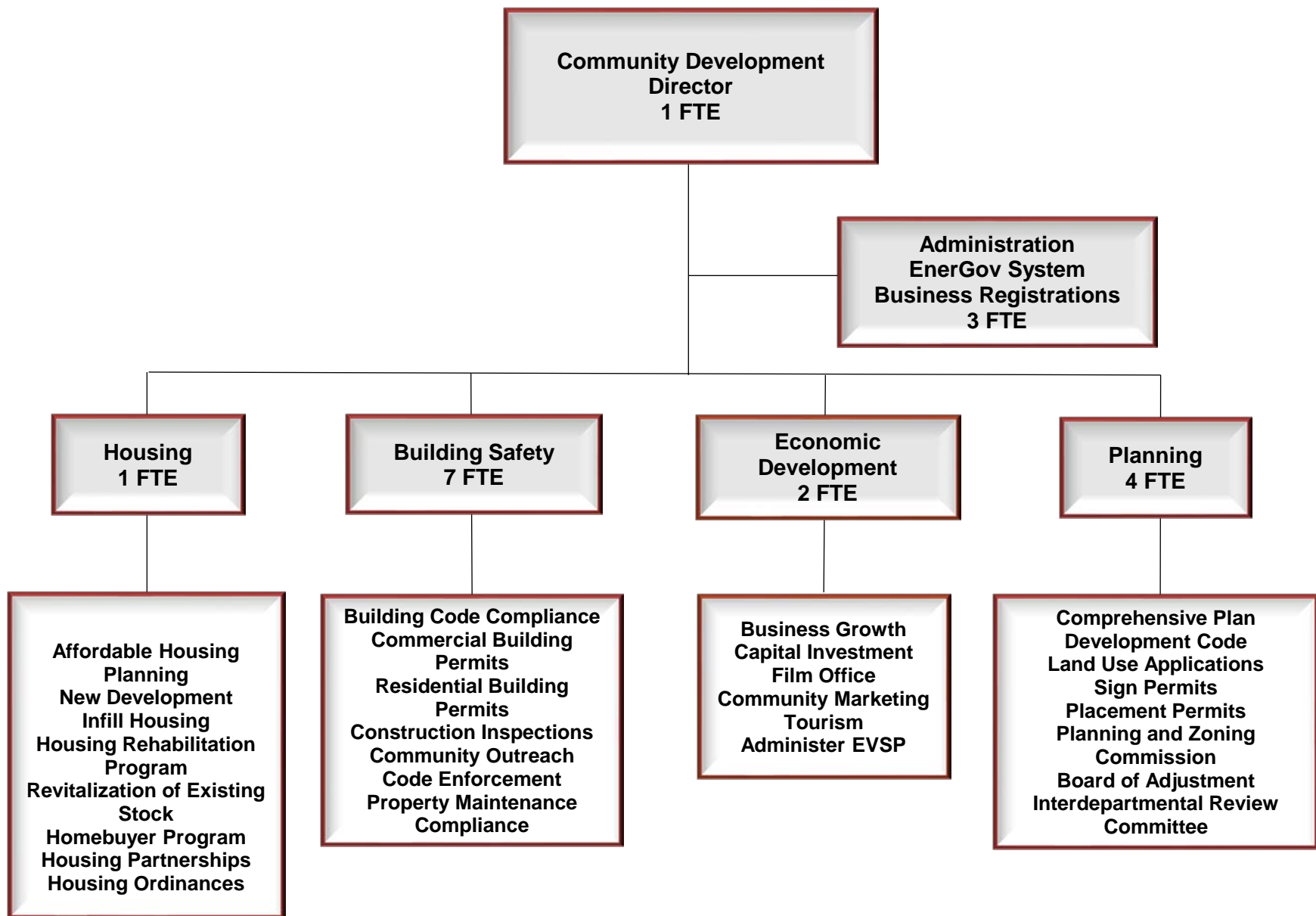
FY2022 Budget Options

CMO Rank	Item #	Dept	Division	Amount	Short Description	Detailed Notes	Recurring/One-Time	Fund
B	17	ASD	IM	\$ 150,000	Electronic Records Management	This option will allow the County to transition to fully electronic Records Management. This will bring further efficiencies to fulfilling IPRA requests and servicing everyday citizen records requests.	Recurring	General Fund
C	27	ASD	IM	\$ 28,200	3rd Party Software Support	Improved support for Microsoft/VMWare/Cisco products and services. Includes 24x7x365 support and implementation hours. Provides expert assistance in: VMWare, Cisco, Microsoft and Azure.	Recurring	General Fund
C	28	ASD	IM	\$ 50,000	SIEM Software solution for security protection	Security platform that ingests event logs and offers a single view of this data with additional insights. Performs proactive security monitoring and analyses. Seeks and identifies anomalies for further reduction of security breaches. This would result in an increase of \$5,000 in FY23 for annual recurring maintenance.	One-Time	General Fund
	\$ 45	ASD		\$ 200,000	UNMLA Grant	Capital Grant to UNMLA	One-Time	CIP Fund

FY2022 Budget Options Not Adopted - Administrative Services Department

B	12a	ASD	IM	\$ 175,000	Broadband Consulting	Consulting services for the Broadband study initiative. Provide community needs analysis to evaluate what level of service is currently available from which vendors, where, and at what price (detailed capacity analysis) along with detailed market analysis and absorption projection.	One-Time	General Fund
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COMMUNITY DEVELOPMENT DEPARTMENT



COMMUNITY DEVELOPMENT DEPARTMENT

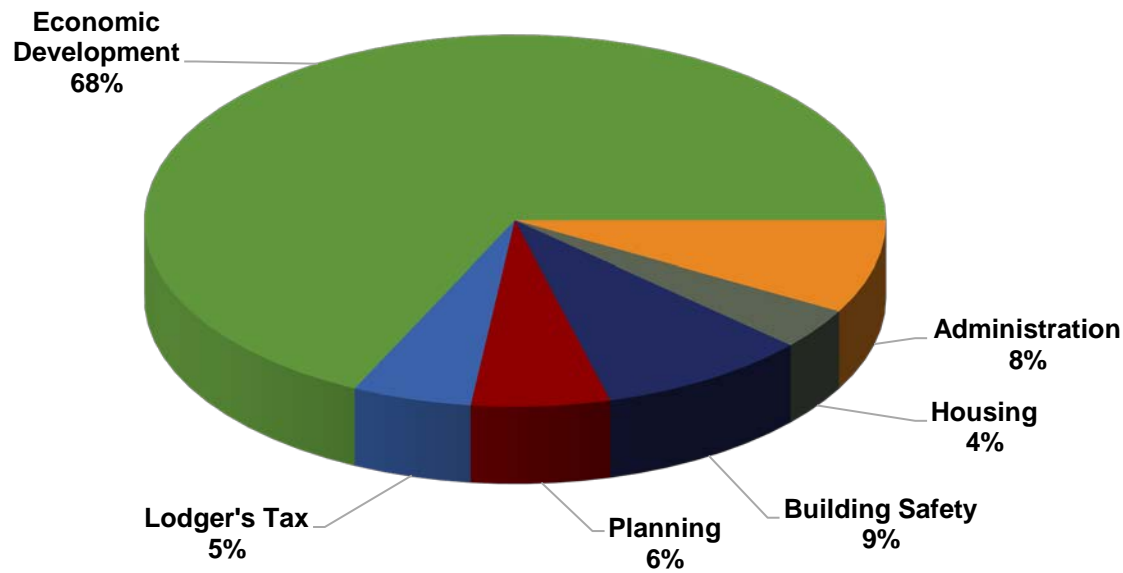
Department Description

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.

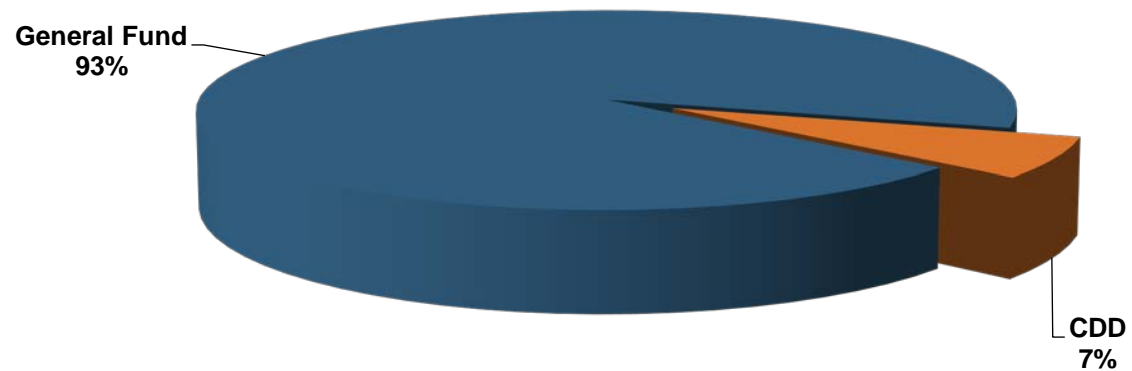
The Department's main goal is to provide consistent, timely, fair and solution-oriented land use planning, building permitting and inspection processes and housing policy and program development with the highest level of customer service in mind. Although many of the primary functions of the Community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

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	% Variance FY2022 vs FY2021
Expenditures by Program:					
Administration	536,190	688,158	641,935	629,796	-2%
Housing	178,208	256,346	295,310	277,368	-6%
Building	541,345	458,897	665,918	714,443	7%
Planning	317,541	377,923	424,348	469,735	11%
Lodger's Tax	211,070	290,631	493,038	404,560	-18%
Economic Development	2,167,114	1,821,795	4,991,169	5,278,913	6%
Economic Development Capital Projects	60,053	483,917	4,700,000	3,550,000	-24%
	<u>4,011,521</u>	<u>4,377,667</u>	<u>12,211,718</u>	<u>11,324,815</u>	-7%
Expenditures by Type:					
Salaries	1,172,757	1,246,304	1,427,269	1,465,295	3%
Benefits	425,499	467,235	548,823	580,502	6%
Professional / contractual services	2,309,628	2,114,904	5,360,417	5,629,711	5%
Materials / supplies	11,636	17,062	31,785	33,985	7%
Interfund charges-Other	27,695	38,148	37,424	53,322	42%
Fiscal charges	4,253	10,097	106,000	12,000	-89%
Capital Outlay	60,053	483,917	4,700,000	3,550,000	-24%
	<u>4,011,521</u>	<u>4,377,667</u>	<u>12,211,718</u>	<u>11,324,815</u>	-7%
Expenditures by Fund:					
General	1,747,129	2,292,301	4,360,930	4,521,505	4%
Lodgers Tax	211,070	290,631	493,038	404,560	-18%
Economic Development	1,993,270	1,310,818	2,657,750	2,848,750	7%
Capital Improvement Projects	60,052	483,917	4,700,000	3,550,000	-24%
	<u>4,011,521</u>	<u>4,377,667</u>	<u>12,211,718</u>	<u>11,324,815</u>	-7%
FTE Summary:					
Regular (full & part time)	16.00	16.00	18.00	18.00	0%
FTEs By Division:					
Administration	6.00	4.00	4.00	4.00	0%
Housing	1.00	1.00	1.00	1.00	0%
Building Safety	5.00	7.00	7.00	7.00	0%
Planning	4.00	4.00	4.00	4.00	0%
Economic Development	0.00	0.00	2.00	2.00	0%
	<u>16.00</u>	<u>16.00</u>	<u>18.00</u>	<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

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	% Variance FY2022vs FY2021
Expenditures by Type:					
Salaries	366,698	451,559	398,607	406,568	2%
Benefits	135,129	193,245	173,783	148,892	-14%
Professional / contractual services	9,663	9,375	36,200	27,564	-24%
Materials / supplies	4,902	6,938	9,460	11,660	23%
Interfund charges	15,545	16,944	17,885	23,112	29%
Fiscal charges	4,253	10,097	6,000	12,000	100%
	<u>536,190</u>	<u>688,158</u>	<u>641,935</u>	<u>629,796</u>	-2%
FTE Summary:					
Regular (full & part time)	6.00	4.00	4.00	4.00	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 FY2020

- 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 - ADMINISTRATION DIVISION

CITIZEN SURVEY RESULTS

QUALITY OF FACETS OF LIVABILITY (% excellent or good)	Comparison to Benchmark	2020 Rating
Overall design or layout of Los Alamos County's residential and commercial areas		55%

COMMUNITY DESIGN (% excellent or good)	Comparison to Benchmark	2020 Rating
Overall design or layout of Los Alamos County's residential and commercial areas		55%
Overall appearance of Los Alamos County		59%
Your neighborhood as a place to live		91%
Overall quality of new development in Los Alamos County		24%
Well-planned residential growth		29%
Well-planned commercial growth		15%
Well-designed neighborhoods		42%
Preservation of the historical or cultural character of community		78%
Public places where people want to spend time		71%
Variety of housing options		18%
Availability of affordable quality housing		8%
Land use, planning, and zoning		35%
Code enforcement		33%

LEGEND					
	Much Higher		Higher		Similar
	Lower		Much Lower	*	Not Available

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

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	% Variance FY2022 vs FY2021
Expenditures by Type:					
Salaries	89,172	72,243	99,534	82,335	-17%
Benefits	32,656	26,436	42,470	40,738	-4%
Professional / contractual services	55,785	156,434	147,556	148,545	1%
Materials / supplies	595	1,233	5,750	5,750	0%
	<u>178,208</u>	<u>256,346</u>	<u>295,310</u>	<u>277,368</u>	-6%
FTE Summary:					
Regular (full & part time)	1.00	1.00	1.00	1.00	0%

Budget Overview

The FY2022 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.

CDD - HOUSING DIVISION

Significant Accomplishments - FY2020

- Housing Market Needs Analysis : Finalized a housing market study to determine overall community housing needs adopted by Council.
- North Mesa Housing Development Initiative: Finalized a study assessing the feasibility of a workforce housing project on Los Alamos Public School land along with a Memorandum of Agreement (MOA) with the LA Public schools establishing a working/stakeholder group to further study the development of approximately 29 acres of land.
- Canyon Walk Affordable Rental Apartments: Upon finalization of a Low-income Housing Tax Credit (LIHTC) land development agreement, worked with the Planning division to obtain approval on a site plan for 70 units of affordable housing currently under development.
- The Bluffs Affordable Rental Apartments: Upon finalization of a Low-income Housing Tax Credit (LIHTC) land development agreement, worked with the Planning division to obtain approval on a site plan for 64 units of affordable age-restricted (55+) housing currently under development.
- Homebuyer Assistance Program: Oversaw administration of contract with Los Alamos Housing Partnership for the down-payment assistance program. A total of two (2) loans were closed during 2020.
- Housing Rehabilitation Program: Oversaw administration of Los Alamos Housing Partnership contract resulting in the completion of five (5) home rehabilitation projects. 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 Actual	FY2021 Estimate	FY2022 Ptojected	
Quality of Life	Housing	Support Development of Affordable Workforce Housing.	Homebuyer Assistance Program	Homes Purchased with County Down payment Loan	6	2	10	10
			Homebuyer Assistance Program	First Time Homebuyers	5	2	8	10
			Homebuyer Assistance Program	Average County Down payment Loan	\$13,430	\$20,440	\$25,000	\$25,000
			Homebuyer Assistance Program	Average Household Contribution	\$4,000	\$3,500	\$4,000	\$4,000
			Homebuyer Assistance Program	Households whose Monthly Housing Costs were Reduced with Home Purchase	*3	4	7	10
		Home Renewal Program	Promote Maintenance and Enhancement of the Housing Stock Quality While Utilizing Available Infill Opportunities as Appropriate.	Homes Repaired or Improved	4	5	10	10
		Home Renewal Program	Promote Maintenance and Enhancement of the Housing Stock Quality While Utilizing Available Infill Opportunities as Appropriate.	*Homes Received Energy Efficient Updates	4	5	8	5
		Home Renewal Program	Promote Maintenance and Enhancement of the Housing Stock Quality While Utilizing Available Infill Opportunities as Appropriate.	*Homes Received General or Emergency Repair	0	2	2	5
		Home Renewal Program	Promote Maintenance and Enhancement of the Housing Stock Quality While Utilizing Available Infill Opportunities as Appropriate.	Permit and Plan Review Fees Waived	\$2,669	\$4,675	\$6,681	\$8,685
		Home Renewal Program	Promote Maintenance and Enhancement of the Housing Stock Quality While Utilizing Available Infill Opportunities as Appropriate.	Average County Project Loan	\$31,960	\$9,250	\$25,000	\$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 - FY2020

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.

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

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	% Variance FY2022 vs FY2021
Expenditures by Type:					
Salaries	381,831	324,704	468,865	485,318	4%
Benefits	122,651	98,931	149,262	187,185	25%
Professional / contractual services	23,120	12,706	22,915	11,915	-48%
Materials / supplies	4,511	5,084	7,875	7,875	0%
Interfund charges	9,232	17,472	17,001	22,150	30%
	<u>541,345</u>	<u>458,897</u>	<u>665,918</u>	<u>714,443</u>	7%
FTE Summary:					
Regular (full & part time)	7.00	7.00	7.00	7.00	0%

Budget Overview

The FY2022 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 - FY2020

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. 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 statues on plan reviews, inspections, permits on hold and track other departments statuses on plan reviews in order to help facilitate obtaining a timely approval.

CDD - BUILDING SAFETY DIVISION

Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2019 Actual	FY2020 Actual	FY2021 Estimate	FY2022 Projected	
Quality Governance	Economic Vitality	Providing a Faster Turn around Time On Plan Review	Number of Commercial Permits Issued	77	138	45	75	
	Commercial/Residential	Simplify the Permit Requirements and Improve Overall Process.	# of Residential Permits Issued	714	796	835	950	
			# of Inspections	1639	2357	2013	2500	
			# of Inspections Per Inspector	820	1179	1007	1250	
			Commercial Valuation	\$4,183,243	\$64,258,890	\$25,500,000	\$30,000,000	
			Residential Valuation	\$12,137,128	\$23,228,959	\$21,830,000	\$25,000,000	
			# of Certificates of Occupancy Commercial	2	12	5	8	
			# of Certificates of Occupancy Residential	6	33	21	30	
			Quality of Life	Property Maintenance	Compliance Without Notice of Violation	# of Code Courtesy Letters	922	1026
	# of Notice Of Violations	109				68	20	35
% of Total Cases Inspector Generated	80.40%	94.83%				88%	90%	
% of Total Cases Complaint Generated	19.60%	5.17%				12%	10%	
# of Court Cases	2	4				6	8	



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

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	% Variance FY2022 vs FY2021
Expenditures by Type:					
Salaries	213,300	261,686	278,490	297,247	7%
Benefits	98,285	108,329	120,662	137,292	14%
Professional / contractual services	4,988	6,184	21,496	31,496	47%
Materials / supplies	968	1,724	3,700	3,700	0%
	<u>317,541</u>	<u>377,923</u>	<u>424,348</u>	<u>469,735</u>	11%
FTE Summary:					
Regular (full & part time)	4.00	4.00	4.00	4.00	0%

Budget Overview

The FY2022 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 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 - FY2020

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 & 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	FY2019 Actual	FY2020 Actual	FY2021 Estimate	FY2022 Projection	
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	Land Use Applications	Total Planning Cases Reviewed	18	14	20	20
				Total Housing Units Approved via site plan/ subdivision review	136	262	200	200
				Number of pre-application meetings	20	22	24	24
				Number of IDRC reviews coordinated	13	18	18	18
				Planning & Zoning Commission Hearings	11	13	13	15
				BOA Hearings	2	5	5	5
				Planning Presentations to County Council	2	2	2	2
				Planning & Zoning Commission Trainings	2	2	2	2
				Case load per FTE	N/A	N/A	12	12
			Special Projects	* Studies, Code Updates, Comp Plan Updates, etc.	N/A	5	3	3
General Permit Related	** Total Permits Reviewed	517	540	546	550			

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.

CDD - PLANNING DIVISION

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

Economic Development - General & CIP Funds

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	% Variance FY2022 vs FY2021
Expenditures by Type:					
Salaries	121,756	136,112	181,773	193,827	7%
Benefits	36,778	40,294	62,646	66,395	6%
Professional / contractual services	14,650	332,488	584,000	619,941	6%
Materials / supplies	660	2,083	5,000	5,000	0%
Econ Dev Housing & Improvements	60,053	483,917	1,500,000	1,545,000	3%
	<u>233,897</u>	<u>994,894</u>	<u>2,333,419</u>	<u>2,430,163</u>	4%
FTE Summary:					
Regular (full & part time)	2.00	2.00	2.00	<u>2.00</u>	0%

Economic Development Fund Budget

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	% Variance FY2022 vs FY2021
Expenditures by Type:					
Economic Development Programs	590,785	4,363	0	0	N/A
Infrastructure and Housing	4,671	599,903	2,157,750	2,348,750	9%
Downtown Redevelopment	13,175	46,541	0	0	N/A
Local Econ Dev Loans/Grants	0	0	100,000	100,000	0%
Grants to LAPS	1,200,000	452,579	0	0	N/A
Housing Rehabilitation	104,039	99,532	200,000	200,000	0%
Down Payment Assistance	80,600	107,900	200,000	200,000	0%
	<u>1,993,270</u>	<u>1,310,818</u>	<u>2,657,750</u>	<u>2,848,750</u>	7%

Lodgers Tax Fund Budget

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	% Variance FY2022 vs FY2021
Expenditures by Type:					
Professional / contractual services	208,152	286,899	490,500	396,500	-19%
Interfund charges	2,918	3,732	2,538	8,060	218%
	<u>211,070</u>	<u>290,631</u>	<u>493,038</u>	<u>404,560</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 - FY2020

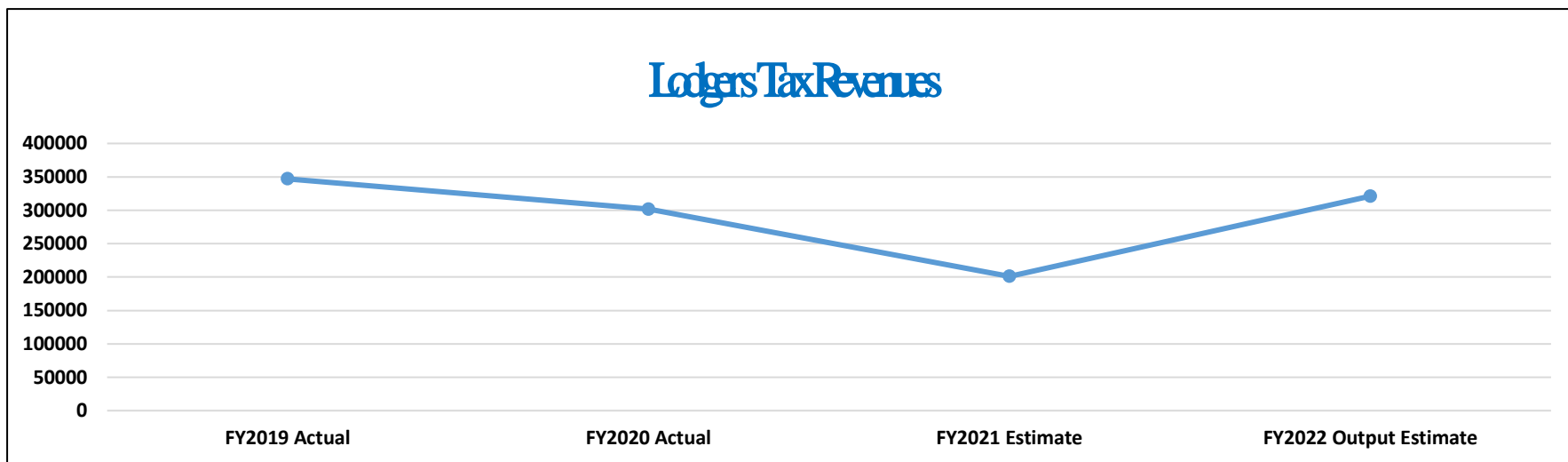
- Issued a solicitation of two Trinity Parcels in the Fall 2020. Three proposals were received and after evaluation, the parcels were awarded to be sold to a local business.
- Initiated Lodgers' Tax Ordinance Update efforts.
- Managed Lodgers Tax fund which generated \$336,790 in FY2019, a 12% year-over-year increase, with FY2020 monthly revenues continuing at the same pace or higher.
- Created new content for the VisitLosAlamos.org website to promote the County's COVID-Safe Practices and to offer the virtual offerings by local tourism attractions.
- Collected data and conveyed COVID-related impacts to hospitality businesses, Lodgers' Tax and GRT to the New Mexico Tourism Department (NMTD) via participation in the North Central Region Town Hall on Sep. 23 and The Future of Tourism Summit on Oct 6.
- Researched the outdoor recreation economy sector by establishing ongoing communications with the New Mexico Economic Development Department (NMEDD)'s new Outdoor Recreation Division (ORD).
- Los Alamos Film Office participated in New Mexico Film Office liaison training and discussion forums. Fielded two location scouting requests.
- 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.
- Coordinated Los Alamos County's participation in the Jemez Mountain Dark Skies Consortium's efforts to establish a Dark Skies Corridor.

CDD - ECONOMIC DEVELOPMENT DIVISION



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	455,191	306,185	155,708	329,500



Performance Measures Narrative and Analysis

Visitation numbers are collected monthly by the County's visitor center operations and management services contractor (Los Alamos Commerce and Development Corporation dba Discover Los Alamos) from the following attractions: Bandelier National Monument, the Bradbury Science Museum, the Los Alamos History Museum, the Los Alamos Nature Center, the Manhattan Project National Historical Park, the Los Alamos Visitor Center, and the White Rock Visitor Center.

In FY2020, total visitors decreased by 33% due to the onset of the COVID-19 pandemic in mid-March and the resulting public health orders that closed or restricted visits to museums and other attractions through the end of the 4th quarter. Closures and restricted capacity have continued through the first three quarters of FY21.

CITIZEN SURVEY RESULTS

QUALITY OF FACETS OF LIVABILITY (% excellent or good)	Comparison to Benchmark	2020 Rating
Overall economic health of Los Alamos County	↔	70%

ECONOMIC HEALTH (% excellent or good)	Comparison to Benchmark	2020 Rating
Economic development	↓	29%

LEGEND					
↑↑	Much Higher	↑	Higher	↔	Similar
↓	Lower	↓↓	Much Lower	*	Not Available

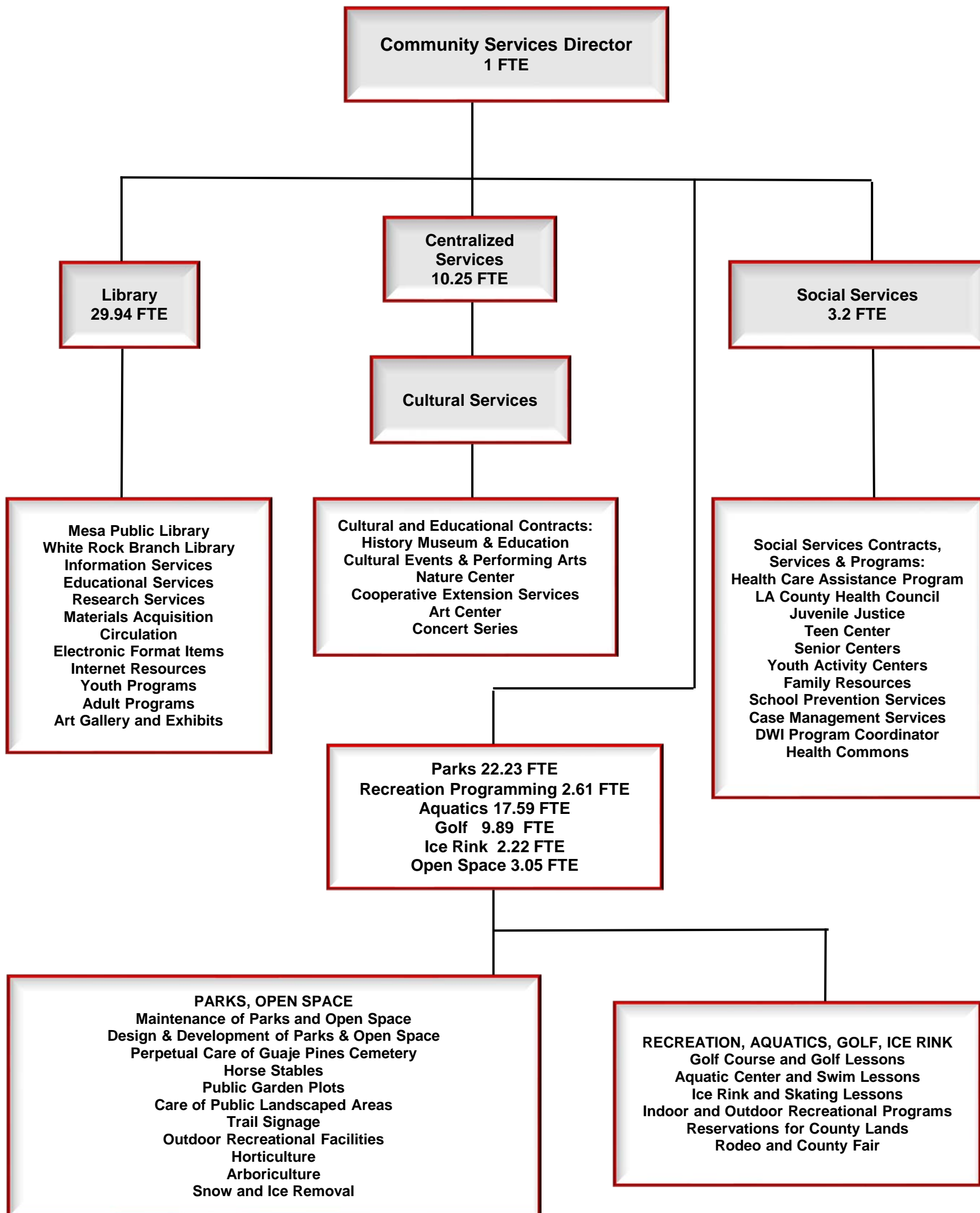
FY2022 Budget Options - Community Development

CMO Rank	Item #	Dept	Division	Amount	Short Description	Detailed Notes	Recurring/One-Time	Fund
B	18	CDD	Planning	\$25,000	Advertising & Associated Costs	Additional money needed to advertise for public meetings and costs associated with public meetings for the North Mesa Housing Project, Chapter 18 Update and Chapter 16 Code Update. Chapter 18 will need more public outreach. FY21 spent \$5,238 but for virtual meeting announcements.	One-Time	General Fund
C	29	CDD	Econ Dev	\$50,000	Short-Term Rental Study	Hire a consultant to perform a study and develop an ordinance and program for short-term rentals in Los Alamos County.	One-Time	General Fund
C	30	CDD	Econ Dev	\$50,000	White Rock Visitor Center	Design of White Rock Visitor Center for stand alone restrooms and food truck pads. \$450,000 for future construction	One-Time	CIP Fund

FY2022 Budget Options Not Adopted - Community Development

C	31	CDD	Econ Dev	\$131,387	Tourism Manager	Create the Tourism Manager position per the Tourism Implementation Plan.	Recurring	General Fund
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COMMUNITY SERVICES DEPARTMENT



COMMUNITY SERVICES DEPARTMENT

The **Community Services Department (CSD)** includes Library; Parks, Recreation and Open Space; Social Services, and Centralized Services divisions, and several cultural services contracts with outside agencies such as the Los Alamos Arts Council, Pajarito Environmental Education Center, and the Los Alamos 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.

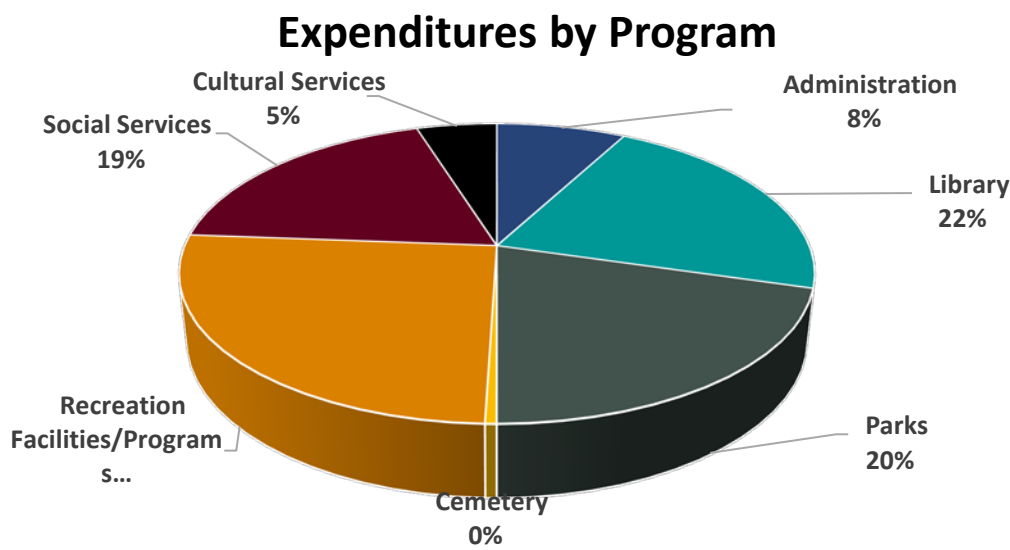
The **Social Services Division** provides programs in parent education; family development; after school activities and prevention programs for children and teens; school-based intervention activities; DWI grant planning including treatment and prevention; and home-based care for frail and older adults.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

The **Centralized Services Division** provides department-wide support. This division is responsible for marketing, budgeting, reporting, paying invoices, assisting with RFPs and contracts, assisting community members with a wide range of requests over the phone and at the Aquatic Center, maintaining records, and more. Additionally, the management of Cultural Services contracts is handled by the Centralized Services Division.

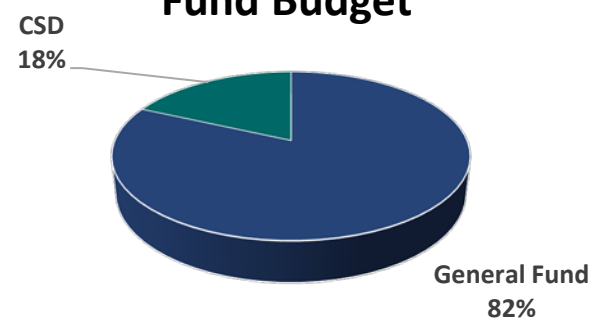
Department Mission

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

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	% Variance FY2022 vs FY2021
Expenditures by Program:					
Centralized Services	1,158,391	708,166	952,143	1,370,313	44%
Library	2,136,873	2,211,462	2,630,464	2,687,032	2%
Parks	2,056,972	2,199,331	2,969,447	3,530,193	19%
Cemetery	37,426	37,800	59,200	59,200	0%
Open Space	101,058	161,272	291,900	390,395	34%
Aquatic Center	1,155,443	1,075,155	1,321,787	1,594,505	21%
Golf	854,293	1,042,045	1,132,212	1,059,252	-6%
Rink	106,212	137,279	147,569	119,735	-19%
Recreation Programming	291,099	477,071	517,936	382,362	-26%
Social Services	4,105,041	4,809,188	5,212,052	5,703,193	9%
Cultural Services	431,463	500,143	591,852	604,533	2%
	<u>12,434,269</u>	<u>13,358,912</u>	<u>15,826,562</u>	<u>17,500,713</u>	11%
Expenditures by Fund:					
General	9,941,705	10,457,991	12,418,049	13,249,891	7%
Health Care Assistance	2,292,807	2,637,623	2,812,920	3,114,122	11%
State Grants-DWI Fund	76,387	78,312	98,547	95,500	-3%
Community Health Council	0	0	5,846	0	-100%
Capital Improvement Fund	123,016	184,743	485,000	1,035,000	113%
Aquatic Center Gift Sub-Fund	354	243	3,000	3,000	0%
Library Gift Sub-Fund	0	0	3,200	3,200	0%
	<u>12,434,269</u>	<u>13,358,912</u>	<u>15,826,562</u>	<u>17,500,713</u>	11%
FTE Summary:					
Regular (full & part time)	77.20	78.20	82.45	86.45	5%
Casual, Student & Temp.	14.53	14.53	14.53	14.53	0%
	<u>91.73</u>	<u>92.73</u>	<u>96.98</u>	<u>100.98</u>	4%
FTEs By Program:					
Library	27.84	28.94	29.94	29.94	0%
Parks	21.28	22.28	22.23	25.28	14%
Recreation	34.91	31.81	34.86	32.31	-7%
Social Services	2.95	2.95	3.20	3.20	0%
Administration	4.75	6.75	6.75	10.25	52%
	<u>91.73</u>	<u>92.73</u>	<u>96.98</u>	<u>100.98</u>	4%

Budget Overview

The FY2022 Community Services Department proposed budget is less than \$50,000 higher than the budget that was projected for FY2022 during the FY2021 biennial budget cycle. The FY2022 proposed budget includes an additional Social Services contract for \$100,000 that was not included in the FY2021 adopted budget or the FY2022 projection. The proposed budget includes labor and benefit increases, contractually required increases, vehicle and insurance IDC increases, and increased utility budgets to cover upcoming water and sewer rate changes. During FY2022, the new splash pad in the Parks Division will be open. The multi-generational swimming pool is expected to open in the third quarter.

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

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	% Variance FY2022 vs FY2021
Expenditures by Type:					
Salaries	406,764	476,915	634,754	786,588	24%
Benefits	140,403	175,397	255,398	296,444	16%
Professional / contractual services	95,723	31,202	38,850	257,175	562%
Materials / supplies	13,524	18,640	9,980	20,750	108%
Interfund charges	5,380	6,012	11,416	9,356	-18%
Fiscal Charges	0	0	1,745	0	-100%
	<u>661,794</u>	<u>708,166</u>	<u>952,143</u>	<u>1,370,313</u>	<u>44%</u>
FTE Summary:					
Regular (full & part time)	4.75	6.75	6.75	10.25	52%



COMMUNITY SERVICES DEPARTMENT - CENTRALIZED SERVICES

Budget Overview

CSD Centralized Services focuses on Director initiatives, cultural services, and support for all CSD divisions in administrative functions and needs. After a year without a full-time department director, the Centralized Services team is moving forward with new initiatives under new Director Cory Styron. In FY2021, the division has been working on exploring methods to better support each CSD division while encouraging cohesiveness throughout the department. Improved project planning, data tracking, and accreditation are among the division's goals.

CITIZEN SURVEY RESULTS

EDUCATION, ARTS AND CULTURE (% excellent or good)	Comparison to Benchmark	2020 Rating
Overall opportunities for education, culture, and the arts	↔	70%
Opportunities to attend cultural/arts/music activities	↔	60%
Opportunities to attend special events and festivals	↔	68%

LEGEND					
↑↑	↑	↔	↓	↓↓	*
Much Higher	Higher	Similar	Lower	Much Lower	Not Available

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

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	% Variance FY2022 vs FY2021
Expenditures by Fund:					
General	2,136,873	2,211,462	2,627,264	2,683,832	2%
Library Gift Fund	0	0	3,200	3,200	0%
	<u>2,136,873</u>	<u>2,211,462</u>	<u>2,630,464</u>	<u>2,687,032</u>	2%
Expenditures by Type:					
Salaries	1,271,544	1,274,353	1,576,025	1,571,117	0%
Benefits	420,667	419,501	578,888	587,123	1%
Professional / contractual services	117,071	117,884	149,941	150,739	1%
Materials / supplies	298,525	318,617	289,406	326,370	13%
Interfund charges	29,067	32,004	36,204	38,683	7%
Capital Outlay	0	49,104	0	13,000	N/A
	<u>2,136,873</u>	<u>2,211,462</u>	<u>2,630,464</u>	<u>2,687,032</u>	2%
FTE Summary:					
Regular (full & part time)	25.00	25.00	26.00	26.00	0%
Casual & Temp.	2.84	3.94	3.94	3.94	0%
	<u>27.84</u>	<u>28.94</u>	<u>29.94</u>	<u>29.94</u>	0%

Budget Overview

The budget reflects the continued need to provide high quality programs, services, technology and collections to the community. Budgetary challenges include increasing demands for digital resources and the rising cost of digital and print materials. Key initiatives for the upcoming year include: developing community engagement capacity to proactively develop programs, services and resources that address key community needs and provide opportunities for community connection; upgrading library technology to provide mainstream and emerging technologies to community members that promote access, equity and address the digital divide. The library will continue to adapt its operations and services to meet community needs during COVID-19.



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.



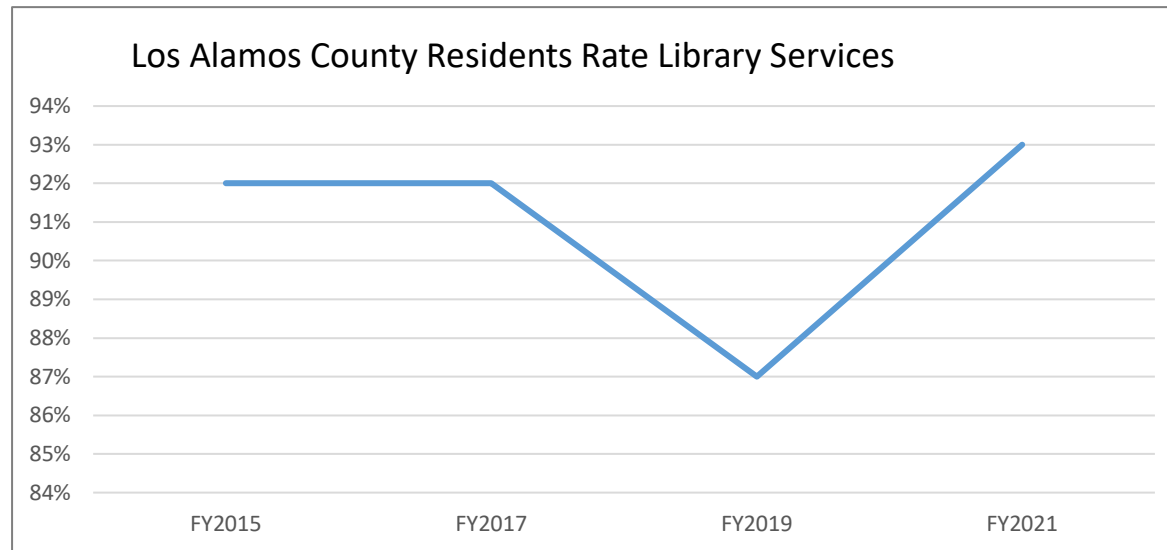
Significant Accomplishments - FY2020

- Launched online meeting room reservation system in Feb 2020 to allow the public to schedule meeting rooms online.
- Completed major AV upgrade at MPL which included technology upgrades in the meeting rooms, installation of AV equipment in the Zone, portable sound equipment for programming, and digital signage in the lobby.
- Developed and issued an RFP for the purchase of an Integrated Library System and selected vendor.
- Improved process for public computer maintenance at the White Rock Branch Library, which included installation, migration, and upgrade to DeepFreeze Cloud.
- The library applied for and was selected to send a four person team to the IMLS funded EXCITE Bootcamp innovation training in Albuquerque.
- Developed and submitted library strategic plan to the New Mexico State Library.
- Library Policies were revised and the revised policies were adopted by County Council.
- Ten library staff attended the online Equity, Diversity, and Inclusivity conference sponsored by Colorado Association of Libraries.
- Developed and issued an RFP for the management of the library art gallery and selected vendor.
- Completed several building improvements including carpet upgrades on the main and upper levels, new laminate on the bookshelves in the fiction wing, new laminate on study room desks and in the wedge, new flooring in the employee lunch
- Quickly pivoted to adapt library services during COVID-19 closure. Successes include:
 - Increased access to digital content by increasing online checkouts and issuing temporary library cards over the phone
 - Increased staff training and professional development
 - Researched, selected and implemented Beanstack online subscription to provide online Summer Reading Program (SRP). Adapted SRP programs for online environment.
 - Initiated library curbside service
 - Initiated pop-up libraries for account management and the distribution of activity bags
 - Developed and delivered a wide range of virtual programming for children and adults
 - Provided reader's advisory and other educational supports to parents, students and teachers.

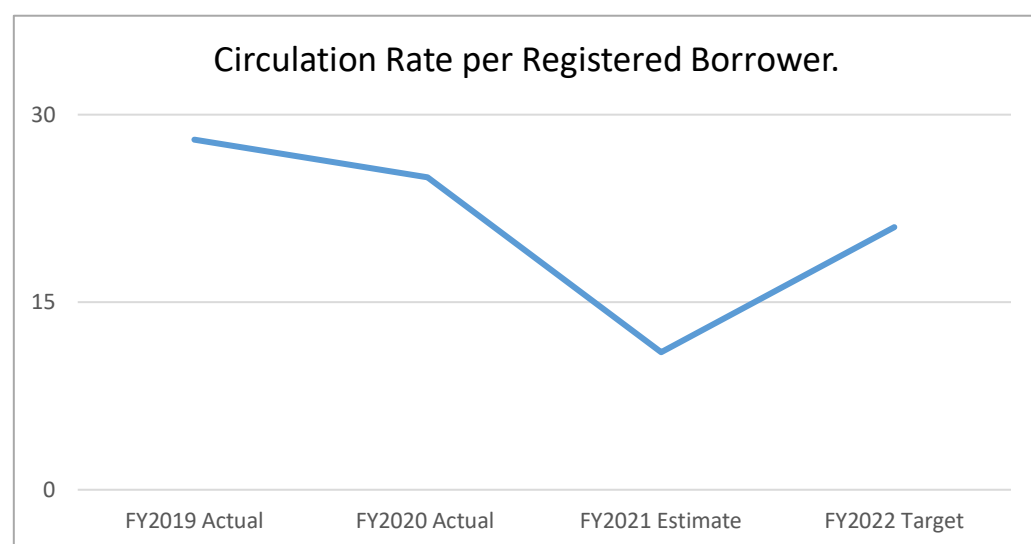
CSD - LIBRARY PROGRAM

Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2015	FY2017	FY2019	FY2021
Quality Governance	Operational Excellence	Maintain Quality Essential Services	% of Residents Rating Library Services as "Good" or "Excellent".	92%	92%	87%	93%



Priority	Strategic Focus Area	Goal	Performance Measures	FY2019 Actual	FY2020 Actual	FY2021 Estimate	FY2022 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Number of Library Visits.	248,154	189,814	578	186,116
			Circulation Rate per Registered Borrower.	28	25	11	21



CSD - LIBRARY PROGRAM

Performance Measures Narrative and Analysis

Library visits dropped dramatically in FY2020 when the COVID-19 pandemic began. Both libraries were closed to the public from March 16 through September 8 when they opened for computer use by reservation only. Patrons were unable to check out physical items from March 16 through June 15 when curbside service began. The libraries didn't open for public browsing and check-outs until March 2021. The FY2022 targets consider the possibility that COVID restrictions may still be in place when the fiscal year begins.

CITIZEN SURVEY RESULTS

EDUCATION, ARTS AND CULTURE (% excellent or good)	Comparison to Benchmark	2020 Rating
Pubic library services		93%

LEGEND										
	Much Higher		Higher		Similar		Lower		Much Lower	* Not Available

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

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	% Variance FY2022 vs FY2021
Expenditures by Program:					
Parks	1,933,956	2,014,588	2,484,447	2,495,193	0%
Open Space	101,058	161,272	291,900	390,395	34%
Small Capital Maint Proj-CIP	73,184	110,895	485,000	1,035,000	113%
Art in Public Places - CIP	49,832	73,848	0	0	N/A
Cemetery	37,426	37,800	59,200	59,200	0%
	<u>2,195,456</u>	<u>2,398,403</u>	<u>3,320,547</u>	<u>3,979,788</u>	20%
Expenditures by Fund:					
General	2,072,440	2,213,660	2,835,547	2,944,788	4%
Capital Improvement Fund	123,016	184,743	485,000	1,035,000	113%
	<u>2,195,456</u>	<u>2,398,403</u>	<u>3,320,547</u>	<u>3,979,788</u>	20%
Expenditures by Type:					
Salaries	907,065	888,642	1,235,938	1,240,798	0%
Benefits	361,636	394,678	571,448	526,507	-8%
Professional / contractual services	90,185	114,643	137,000	164,707	20%
Materials / supplies	150,119	118,904	181,129	192,400	6%
Interfund charges	560,160	664,236	708,625	730,276	3%
Capital outlay	123,016	213,501	485,000	1,123,000	132%
Fiscal charges	3,275	3,799	1,407	2,100	49%
	<u>2,195,456</u>	<u>2,398,403</u>	<u>3,320,547</u>	<u>3,979,788</u>	20%
FTE Summary:					
Regular (full & part time)	19.00	18.00	21.00	23.00	10%
Casual, Student, & Temp.	2.28	1.23	1.23	2.28	85%
	<u>21.28</u>	<u>19.23</u>	<u>22.23</u>	<u>25.28</u>	14%

Parks Budget Overview

The Parks Maintenance 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 within the community. In the past, the Parks Division has struggled to maintain a full crew as they saw turnover in the entry level positions and had difficulty filling temp/casual positions. With the three PMCS3 FTEs added in FY2021, Parks crews are better able to tackle outstanding work, including maintenance of County-owned green spaces, landscaped areas, playgrounds, and outdoor sports areas; management of Small Capital projects; maintenance of the cemetery grounds; and hands-on assistance with placement of outdoor artwork under the Art in Public Places program.

Open Space Budget Overview

The Open Space budget accomplishes a level of service that provides a high quality trail system focused on safety, usability, and continuous improvement. The Open Space Division continues to increase efficiencies and the amount of work that can be accomplished after the late FY2020 addition of a trail builder FTE and the large equipment purchases made in FY2020 and FY2021. Dead, hazard, and invasive tree removal is an initiative that grows in importance as the area continues to get drier, and as such, it has risen as a priority for the Open Space crew. Other priorities include mesa and canyon area restorations and, as always, safety. Open Space will continue to coordinate with YMCA Youth Conservation Corps and other volunteers to improve overall safety and the quality of the trails system.

CSD - PARKS AND OPEN SPACE

Program Purpose

For both the Parks Division and the Open Space Division, the purpose 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 gardens, public landscaped areas, and more, so the public may have a safe and enjoyable outdoor recreational experience.



Significant Accomplishments - FY2020

Parks Maintenance Division

- Parks crews completed the Minors Field A project in which an Overlook Park softball field was renovated and refreshed. Among the updates were a new backstop, new dugouts, and a new layer of protection over the parking lot made from recycled asphalt millings that were previously removed from Diamond Drive.
- Ashley Pond was updated with a new border made of pavers along the edges.
- The sculpture Apache Harvest, part of the Art in Public Places collection, was removed from its long-time home at Ashley Pond by Parks crews and re-installed at the White Rock Senior Center.
- The Parks Division stepped up when the COVID-19 Pandemic hit by not only working throughout shut-downs, but also implementing extra cleaning using Covid Safe Practices. They use a CDC-approved solution that is safe for people and pets to clean playground equipment, benches, restrooms, and more on a much more frequent basis than was necessary in the past.
- Solar street lights were installed at Overlook Park's X-Lovato softball field.
- Split-rail fencing was installed for added safety at the culture pathway next to the Betty Ehart Senior Center parking lot.



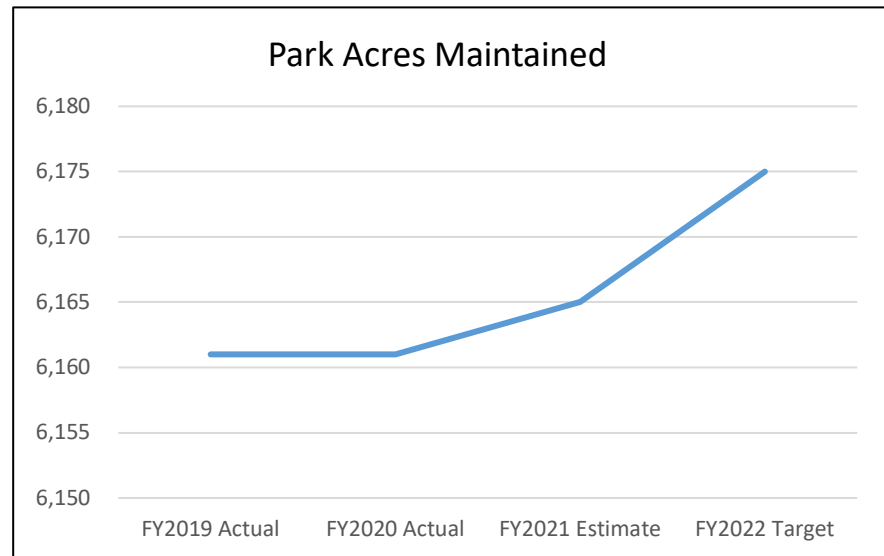
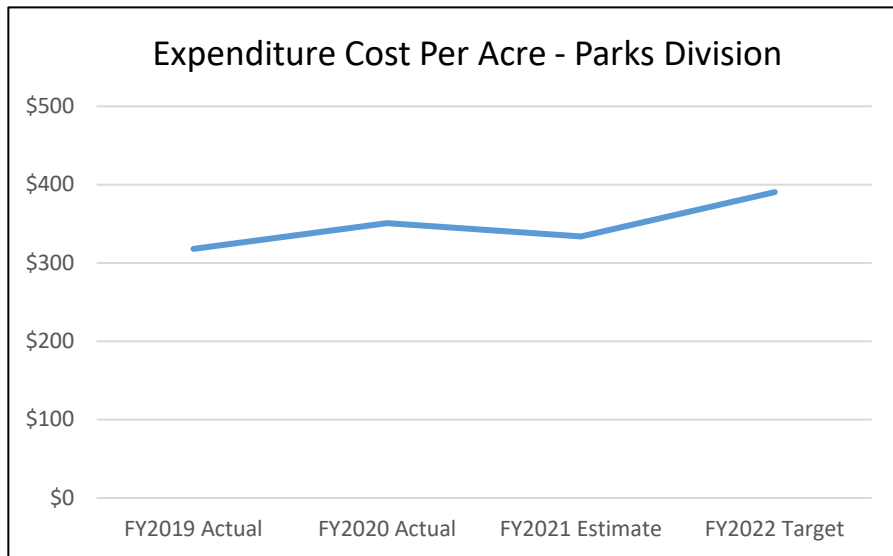
Open Space Division

- In coordination with the YMCA Youth Conservation Corps, the Open Space division:
 - Completed the Los Alamos Canyon Trail;
 - Extended the Tent Rocks Trail an additional mile, tying it into Bayon Canyon Road; and
 - Built connector trails on Kwage Mesa and Pueblo Canyon Rim Trail.
- The Open Space staff doubled with the hiring of its first Trail Builder/Machine Operator FTE. With power in numbers, this two-person crew is able to tackle projects more safely and efficiently than before.
- After purchasing an ATV, Open Space has added plowing of paved trails and grooming of the golf course in the winter for cross country skiing to its list of operational tasks.
- Staff has been able to self-perform on many projects that were previously outsourced, such as removal of hazard and invasive trees and erosion control, since obtaining a new Bobcat E50 Excavator.

CSD - PARKS AND OPEN SPACE

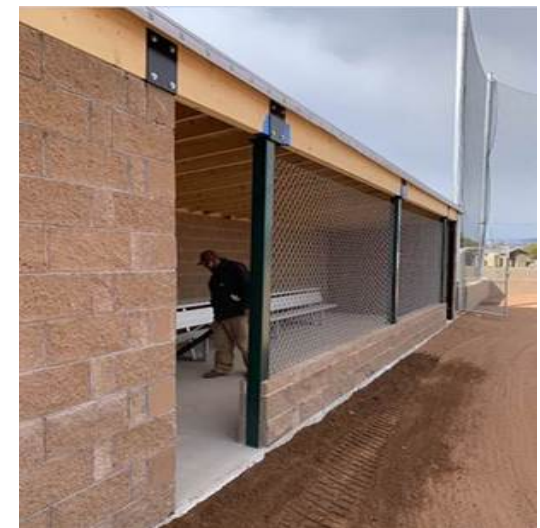
Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2019 Actual	FY2020 Actual	FY2021 Estimate	FY2022 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	Total Acres Maintained	6161	6161	6165	6175
			Total Expenditures per Acre	\$318	\$351	\$334	\$390



Performance Measures Narrative and Analysis



Three new FTEs were added to the Parks Maintenance crews in FY2020. While this added to the personnel portion of the expense per acre maintained, the division had previously been unable to keep up with the volume of work. Parks acres include not only the obvious green areas in community parks, but also sports fields and courts, landscaped medians, areas around County buildings, play lots, and so forth. The FY2021 estimate is low in comparison to the FY2020 actuals due in part to priority shifts and utility efficiencies gained during the pandemic. The FY2022 expense projection is higher because it assumes a full crew 100% of the time. The FY2021 acreage includes the disc golf area in White Rock that was not included in the last official survey, and the FY2022 acreage includes the area around the WAC building, a dog park relocation, down trail trail areas, and utility easement/access areas that may move from Public Works to Parks.




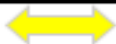


CSD - PARKS AND OPEN SPACE

CITIZEN SURVEY RESULTS

QUALITY OF FACETS OF LIVABILITY (% excellent or good)	Comparison to Benchmark	2020 Rating
Overall quality of parks and recreation opportunities		87%

MOBILITY IN LOS ALAMOS COUNTY (% excellent or good)	Comparison to Benchmark	2020 Rating
Ease of walking in Los Alamos County		84%
Sidewalk maintenance		63%

NATURAL ENVIRONMENT (% excellent or good)	Comparison to Benchmark	2020 Rating
Cleanliness of Los Alamos County		86%

PARKS AND RECREATION (% excellent or good)	Comparison to Benchmark	2020 Rating
Overall quality of parks and recreation opportunities		87%
Availability of paths and walking trails		86%
County parks		87%

LEGEND										
	Much Higher		Higher		Similar		Lower		Much Lower	* Not Available

COMMUNITY SERVICES DEPARTMENT - RECREATION FACILITIES & PROGRAMS

Recreation Program Description

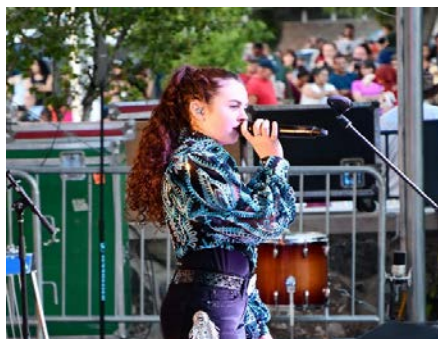
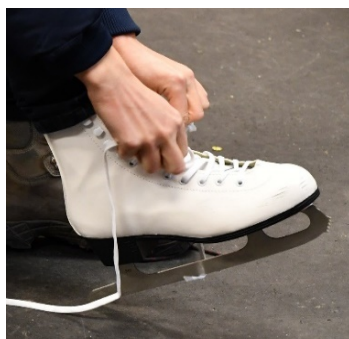
The Recreation Facilities & Programs provides a variety of recreational opportunities for the citizens and visitors of Los Alamos County.

Recreation Program Budget

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2021 Adopted Budget	% Variance FY2022 vs FY2021
Expenditures by Sub-Program:					
Aquatic Center	1,155,443	1,075,155	1,321,787	1,594,505	21%
Golf	854,293	1,042,045	1,132,212	1,059,252	-6%
Rink	106,212	137,279	147,569	119,735	-19%
Recreation Programming	291,099	477,071	517,936	382,362	-26%
	<u>2,407,046</u>	<u>2,731,550</u>	<u>3,119,504</u>	<u>3,155,854</u>	1%
Expenditures by Fund:					
General	2,406,692	2,731,307	3,116,504	3,152,854	1%
Aquatic Center Gift Fund	354	243	3,000	3,000	0%
	<u>2,407,046</u>	<u>2,731,550</u>	<u>3,119,504</u>	<u>3,155,854</u>	1%
Expenditures by Type:					
Salaries	1,118,524	1,369,598	1,467,709	1,408,834	-4%
Benefits	358,441	462,359	533,752	555,780	4%
Professional / contractual services	141,329	213,779	254,312	246,443	-3%
Materials / supplies	234,871	228,192	274,861	315,777	15%
Interfund charges	520,308	442,245	556,270	594,960	7%
Capital Outlay	17,821	0	15,000	15,000	0%
Fiscal Charges	15,753	15,377	17,600	19,060	8%
	<u>2,407,046</u>	<u>2,716,173</u>	<u>3,101,904</u>	<u>3,155,854</u>	2%
FTE Summary:					
Regular (full & part time)	19.25	23.50	25.50	24.00	-6%
Casual, Student, & Temp.	9.41	8.31	9.36	8.31	-11%
	<u>28.66</u>	<u>31.81</u>	<u>34.86</u>	<u>32.31</u>	-7%

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. For the FY22 budget cycle, CSD is looking forward to the spring 2022 opening of the new leisure pool at the Walkup Aquatic Center and budgeting appropriately. Four new lifeguard FTEs have been added to the Aquatics staff with salaries and benefits budgeted for the second half of the fiscal year. Aquatics management is preparing for training and uniforms for the additional staff, as well as water park training across the full staff that hasn't been necessary in the past. Under golf, two one-time small projects are on the horizon with budget proposed for the placement of a range ball machine enclosure as well as demolition of a pump house. At the ice rink, 35 pairs of rental skates are slated for replacement in FY22. Lastly, four members of the Recreation Programming staff who work behind the counter at the Aquatic Center are being moved to Centralized Services because they provide services across CSD and not just under Recreation.



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 - FY2020

- As soon as COVID-19 lockdowns were in place, Aquatic management began exploring ways to safely reopen when authorized to do so. Because there was little guidance in regard to swimming pools at that time, the Aquatics Manager joined a coalition of aquatic professionals nationally and internationally. This group discussed training lifeguards on new rescue standards of care as well as ways to safely reopen pool facilities. On June 8th, the Walkup Aquatic Center was one of only a few aquatic facilities in the state to reopen when it began allowing lap swimming by reservation. LAC's success in this effort made this facility a model for other operators on methods to reopen safely.
- After many years of requests from citizens and ice rink management for much-needed ice rink improvements, the final ice rink CIP project was completed. The rink now has six new team locker rooms, a referee locker room, a storage room for staff and upgraded restrooms that include entrances from both the warming hut and the ice rink deck.
- Los Alamos Head Golf Professional Michael Phillips received the Top 50 Kids Coach Award from U.S. Kids Golf for the second time. He was initially honored with the award in 2018. The award recognizes coaches who excel in player development, fostering positive environments, and utilizing available resources in advancing students.
- The Parks, Recreation and Open Space staff cross-trained across divisions to maintain quality operations at the Golf Course and Ice Rink when staffing was short. Full-time staff from the Aquatic Center, Recreation, Parks and Open Space jumped in to assist in mowing, weed eating and general golf course maintenance from July through October. As golf course operations wound down and the ice rink geared up, they moved over to assist with ice making, maintenance, and snow removal.
- Despite the COVID-19 Pandemic, the Los Alamos Junior Golf Program thrived. When the golf course opened back up toward the end of FY2020, 47 youth returned for the program and another 50 new players joined in.
- Aquatic management developed and implemented Open SCUBA, a new program for people who want to refresh their diving skills.

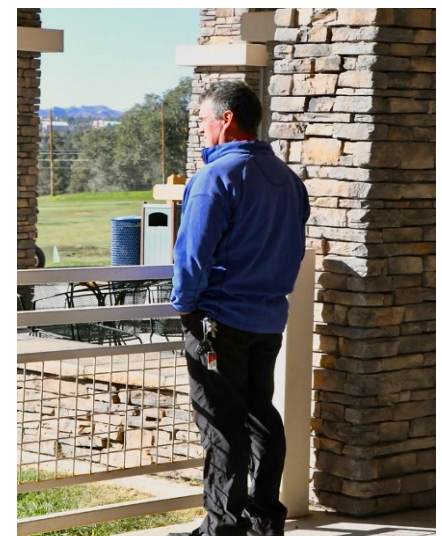
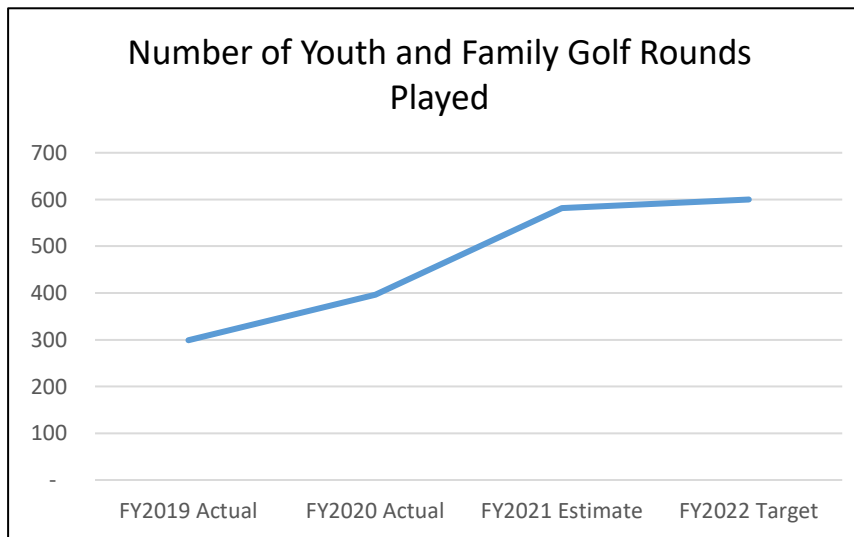


CSD - RECREATION FACILITIES & PROGRAMS

Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2019 Actual	FY2020 Actual	FY2021 Estimate	FY2022 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Number of youth and family golf rounds played	299	396	582	600
			Number of patrons for aquatic purposes*		54,739	27,493	50,000
			Percent of ice time scheduled for youth hockey	45%	50%	80%	50%
			Percent of ice time scheduled for general public use	55%	50%	20%	50%
			Number of large special events/tournaments that are held by CSD in Los Alamos*			0	10

** These measure are new and lack past supporting data.*






Performance Measures Narrative and Analysis

Golf Course management has been focusing on an initiative to grow youth involvement in the sport. Even when faced with a pandemic and irrigation construction, they were largely successful in this initiative in FY20 and moving into FY21. The philosophy is that youth pave the way for the sport to grow and for the County golf course to succeed. At the Aquatic Center, CSD is compiling the number of people that are truly using the pool (excluding those who are watching swim meets or using the upper deck for exercise, for instance) so that we can see the impact of the new multi-generational pool once it opens. For the ice rink, showing the breakdown between youth hockey and public ice time allows managers to ensure both uses are appropriately covered. FY2021 was under State restrictions for public skating so the balance is not as planned. For Recreation Programming, identifying the number of events likely to draw visitors from outside the County will help to demonstrate CSD's impact on tourism.



CSD - RECREATION FACILITIES & PROGRAMS

CITIZEN SURVEY RESULTS

PARKS AND RECREATION (% excellent or good)	Comparison to Benchmark	2020 Rating
Recreational opportunities		58%
Recreation programs or classes		70%
Recreation centers or facilities		70%

LEGEND										
	Much Higher		Higher		Similar		Lower		Much Lower	* Not Available

COMMUNITY SERVICES DEPARTMENT - SOCIAL SERVICES

Social Services Division Description

The Social Services Division administers multiple programs centered around community health and well being. The Health Care Assistance Program (HCAP) provides coverage for those who meet income and residency requirements and are not already covered under Medicaid or Medicare, including detainees at the Los Alamos Police Department who are in need of medical and dental attention. With a Health Care Specialist and a Case Coordination Specialist in the division, Los Alamos residents gain access to health insurance, SNAP benefits, and much more, as well as assistance with connecting to appropriate resources for their needs. The Social Services Division administers the Los Alamos County DWI program to help reduce incidences of DWI, alcoholism, alcohol abuse, alcohol-related domestic violence and underage drinking in Los Alamos County. Additionally, the division manages several contracts with not-for-profit agencies who deliver a wide variety of social services for all ages throughout the Los Alamos Community.

Social Services Budget

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2021 Adopted Budget	% Variance FY2022 vs FY2021
Expenditures by Fund:					
General	1,735,847	2,093,253	2,294,739	2,493,571	9%
State Grants-DWI Fund	76,387	78,312	98,547	95,500	-3%
Health Care Assistance	2,292,807	2,637,623	2,812,920	3,114,122	11%
County Health Council	0	0	5,846	0	-100%
	<u>4,105,041</u>	<u>4,809,188</u>	<u>5,212,052</u>	<u>5,703,193</u>	9%
Expenditures by Type:					
Salaries	150,848	194,856	212,505	218,364	3%
Benefits	65,440	76,761	92,469	78,939	-15%
Professional / contractual services	3,831,992	4,434,814	4,839,541	5,269,397	9%
Materials / supplies	14,598	31,069	8,150	55,112	576%
Interfund charges	42,163	71,688	59,387	81,381	37%
	<u>4,105,041</u>	<u>4,809,188</u>	<u>5,212,052</u>	<u>5,703,193</u>	9%
FTE Summary:					
Regular (full & part time)	2.95	2.95	3.20	<u>3.20</u>	0%

Budget Description

HCAP 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.

The DWI Fund helps with incidences of DWI, alcoholism, alcohol abuse, alcohol-related domestic violence and underage drinking in Los Alamos County. The funding is spread among prevention, law enforcement, compliance monitoring, treatment, and coordination components.

The County Health Council budget is for hosting of regular interactive meetings to discuss health related issues in Los Alamos County. The council identifies needs and gaps, and makes recommendations to the Los Alamos County Council. Funds received through completion of deliverables to the New Mexico Department of Health will also be used to complete the Los Alamos County Health Profile that is completed every three years. This budget will be added through a budget revision at a later date due to the need to complete deliverables identified by NMDOH prior to receiving funding.

Other programs supported by the County through Social Services are listed on the next page, including direct costs and in-kind 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 FY2020 expenses incurred in support of the programs.

Social Services Programs	FY2020 Actual	FY 2021 Adopted Budget	FY 2022 Estimated Direct Costs	FY 2022 Estimated In-Kind Costs	FY 2022 Estimated Total Costs
Senior Center Services	430,395	467,872	481,908	686,000	1,167,908
Teen Center Operations	327,873	363,041	363,041	241,000	604,041
Youth Activity Centers	186,547	257,000	273,492	154,000	427,492
Family & Parent Ed. (Promotion/Prevention)	82,828	-	102,566		102,566
Family & Parent Ed. (Intervention/Treatment)	-	124,189	128,126		128,126
Health Commons *	194,977	209,550	150,000	61,000	211,000
LAPS School Prevention Specialist	110,645	129,000	129,000	-	129,000
Juvenile Justice	238,235	282,350	311,557	-	311,557
Early Intervention Services (Elementary Age)	49,726	49,900	49,900	-	49,900
Home-Based Senior Services	55,243	55,441	55,441	-	55,441
Total	1,676,469	1,938,343	2,045,031	1,142,000	3,187,031

* Previous budget book summary included health provider contract but omitted facility lease payments in actual and budget

Budget Overview

The Social Services budget allows for continued support to provide a wide breadth of contract services. Comprehensive parent education and family development programs focus on promotion and prevention, as well as intervention and treatment. Services for seniors include recreational, educational, physical, transportation, meals, and home-based services for older and frail adults, as well as case coordination/management to older adults through the operation of two senior centers. Services and programs for juveniles include ongoing coordination, development, administration, and evaluation, and professional services related to substance abuse and suicide prevention within Los Alamos Public Schools. Additionally, two youth activity centers and a teen center offer a myriad of programs for pre-teens and teens, as well as a place for them to recreate and relax. Through the Health Commons, medical, family planning, and behavioral health services are offered to compliment the services already being provided by the New Mexico Department of Health.



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.



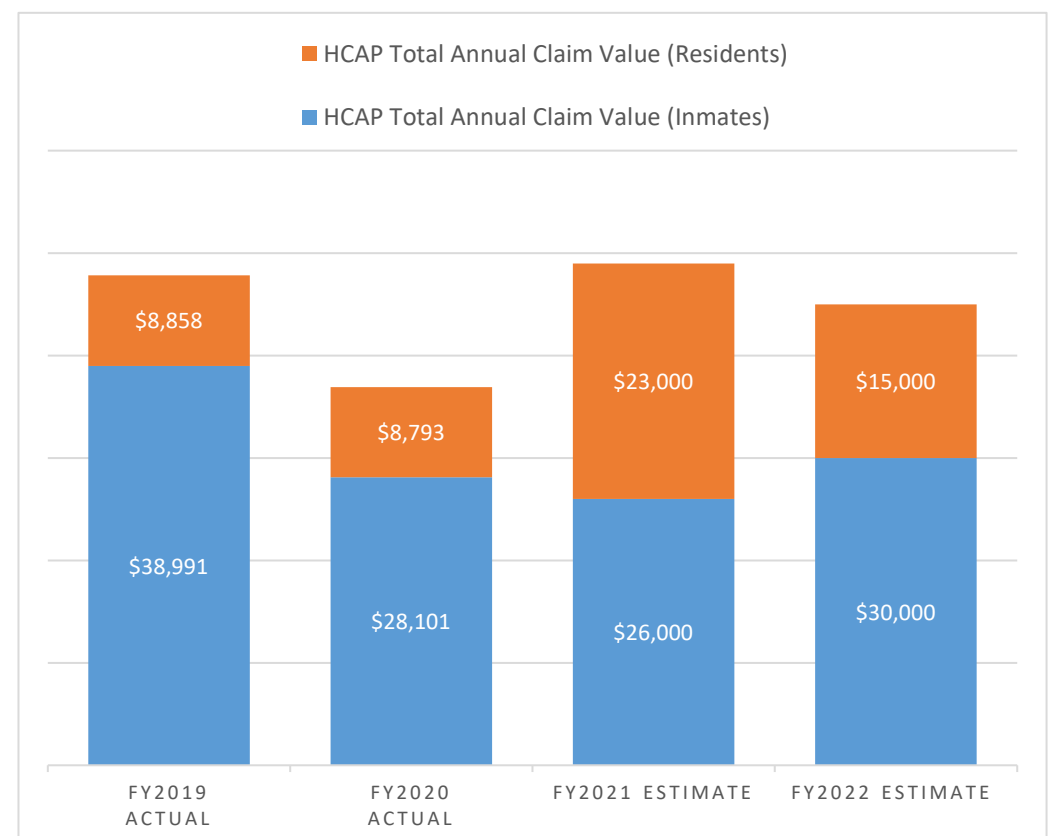
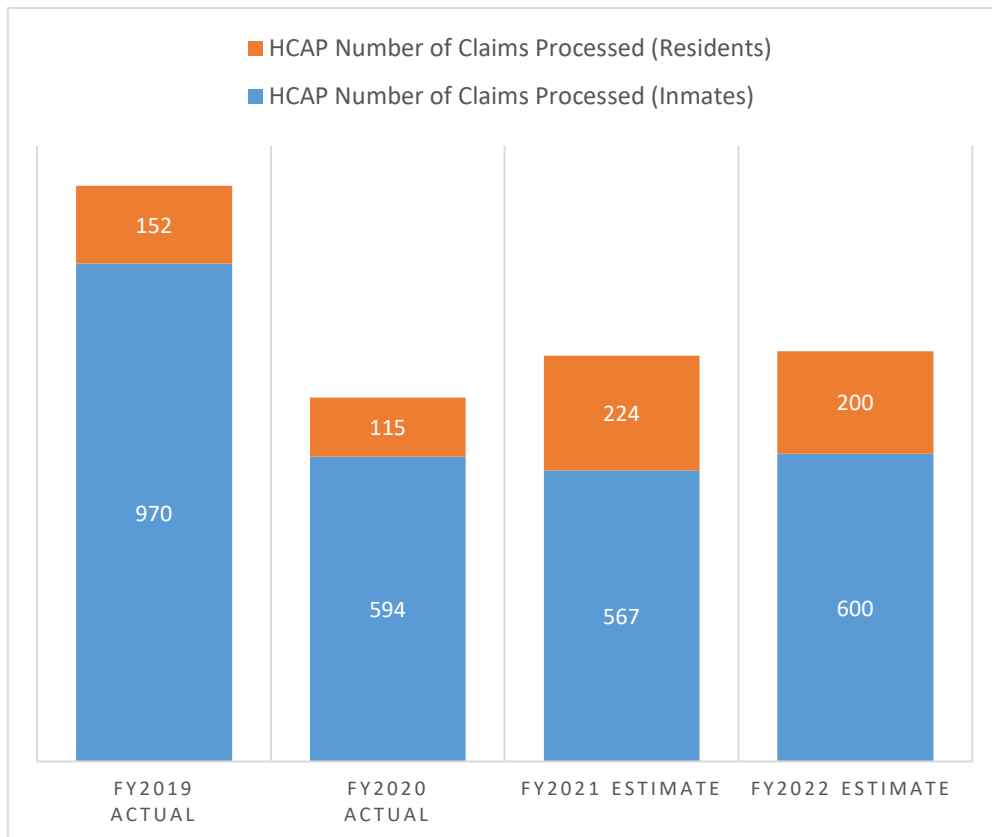
Significant Accomplishments - FY2020

- Collaborated with New Mexico Department of Health to facilitate the first drive thru COVID Testing location in Los Alamos County at Overlook Park
- Collaborated with Aging and Long-Term Services Department and Los Alamos Retired Senior Organization (LARSO) to host a food distribution for Los Alamos County Seniors; 700 food boxes were received and distributed to seniors and adults with disabilities
- Completed the Health Services Gap Analysis
- Social Services obtained access to the New Mexico Behavioral Health provider database Open beds® to assist with referrals to behavioral health/substance abuse facilities (inpatient and outpatient), and shelters for adults and youth throughout the State of New Mexico
- School Based Intervention contract: Los Alamos Public Schools (LAPS) trained 971 staff and community members in the areas relating to substance abuse and suicide prevention, a number which is about double the number trained in FY18 and FY19 when 467 and 498 people were trained.
- Family Resource Services contract: FSN worked collaboratively with Juvenile Justice Advisory Board, First Born, and UNM-LA to address a need for language learning opportunities for foreign national families, resulting in virtual beginning English classes hosted by FSN and English as a Second Language classes offered by UNM-LA.
- Los Alamos Teen Center (LATC) contract: In response to the COVID-19 Pandemic, the Teen Center launched Quarantine, a Discord server providing an online platform for teens to connect with each other and the Teen Center staff during the closure. Staffed 12 hours a day, Monday through Saturday, the server offers LATS staff the chance to check in with the teens, offer support, and interact with them through online games, sharing of information, ideas, music, and educational resources. Numerous themed channels covering different topics have been established, most at the request of the teens. Over time, the server has also evolved into a platform for staff to stay engaged with each other while working from home. LATC is run by the Los Alamos Family YMCA.
- Youth Activities Centers contract: Los Alamos Family Council received a grant from United Way for funding to cover larger attendance numbers based on summer 2018. This funding allowed LAFC to hire additional staff to cover the youth activity centers.
- Health Commons contract: Staff from Las Clinicas del Norte (LCDN), the contracted service provider at the Health Commons on Tuesdays and Thursdays, participated in the Fall 2019 Health Fair at Los Alamos High School in order to promote the newly expanded hours and services offered at the Health Commons.
- Seniors Centers contracts: Staff of Los Alamos Senior and Retired Organization (LARSO), which runs the two Senior Centers, quickly shifted from serving in-person meals for seniors to drive-through lunch operations when the Covid-19 Pandemic started. This initiative has not only continued, but actually increased, the number of meals served to senior community members.
- Juvenile Justice Advisory Board (JJAB) contracts: JJAB created the Community Gift Card program to assist community members in need, recognize helpers in the community, and support local eating establishments. From mid-April to the end of June, the program received and delivered 72 gift cards, each with funds for a family meal. More than 200 youth and adults in Los Alamos and White Rock were assisted by this effort. Local restaurants, who were operating at bare minimum levels, benefitted when their gift cards were purchased for the program. Purchases helping these establishments totaled \$4,700.

Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2019 Actual	FY2020 Actual	FY2021 Estimate	FY2022 TARGET
Quality Governance	Operational Excellence	Maintain Quality Essential Services	# of interactions for family resource services (treatment/intervention)			500	2,000
			# of interactions for family resource services (promotion/prevention)	7,116	5,696	6,500	8,000
			Number of Youth/Family Interactions with JJAB Services	4,768	4,733	5,300	5,000
			Number of Unduplicated Youth Served by JJAB		231	550	600
			Number of Youth Visits to the Youth Activity Centers	16,695	13,055	150	15,000
			Number of Teen Visits to the Teen Center	27,449	24,270	250	25,000
			Number of Meals Provided to Seniors	29,372	30,991	55,000	45,500
			Number of Vehicle Trips Provided to Seniors	8,580	5,495	850	6,500
			Number of Visits at Health Commons*	N/A	3,805	2,500	4,000
			HCAP Number of Claims Processed (Inmates)	970	594	567	600
			HCAP Value of Claims (Inmates)	\$38,991	\$28,101	\$26,000	\$30,000
			HCAP Number of Claims Processed (Residents)	152	115	224	200
HCAP Value of Claims (Residents)	\$8,858	\$8,793	\$23,000	\$15,000			

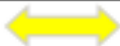
* includes DOH and Las Clinicas





Performance Measures Narrative and Analysis

While attendance at several programs offered under Social Services contracts has suffered under COVID-19 restrictions, CSD is pleased with its contractors' efforts to continue serving the community. As indicated in the Performance Measures table above, some contractors actually reached more people than the previous year in a period of time when nothing seemed to be predictable and when the foundation of social services only grew in importance. Those contractors offering County facility-based programs faced the biggest challenges in serving the community as their facilities were closed under NM State COVID rules.

CITIZEN SURVEY RESULTS

HEALTH AND WELLNESS (% excellent or good)	Comparison to Benchmark	2020 Rating
Overall health and wellness opportunities in Los Alamos County		78%

LEGEND					
 Much Higher	 Higher	 Similar	 Lower	 Much Lower	* Not Available

COMMUNITY SERVICES DEPARTMENT - CULTURAL SERVICES

Cultural Services Program Budget

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	% Variance FY2022 vs FY2021
Expenditures by Type:					
Professional / contractual services	431,463	500,143	591,852	604,533	2%

Budget Overview

Through its Cultural Services contracts, CSD offers a multitude of free, community-wide, family-friendly events, programs, festivals, and concerts. These offerings are intended to enhance the quality of life here in Los Alamos with community opportunities for all ages regardless of income. The Covid-19 pandemic put new challenges in place for accomplishing cultural service priorities, but all contractors in this area quickly embraced online alternatives. The Nature Center contractor, Pajarito Environmental Education Center (PEEC), discovered even greater reach and participation for their planetarium programs when they were presented virtually. While they look forward to bringing people back in for in-person programming, the cultural services contractors intend to continue virtual offerings for the long-term.

Our cultural contractors are:

- Los Alamos Historical Society, which provides connections to the history of Los Alamos and the Manhattan Project through exhibits and displays at the history museum, free history-related lectures, and programs;
- PEEC, an organization that promotes life-long learning and enjoyment of the outdoor environment through nature-related programs and events, including a variety of planetarium programs;
- New Mexico State University, which offers cooperative extension services and research-based information for residents in the areas of horticulture, water conservation, health awareness, and home economics, as well as food safety and nutrition;
- Sanctre Productions LLC, producing the Los Alamos Summer Concert Series, a live, outdoor music series at Ashley Pond on Friday nights throughout the summer; and
- Los Alamos Arts Council, which holds contracts for performing arts as well as the Fuller Lodge Art Center. These contracts provide the means for individuals to develop artistic talents, learn new skills, showcase talents, and enjoy the artistic influences of others.

Programs supported by the County are listed below including direct costs and in-kind 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 FY2020 expenses incurred in support of the programs.

Cultural Services Programs	FY2020 Actual	FY 2021 Adopted Budget	FY 2022 Estimated Direct Costs	FY 2022 Estimated In-Kind Costs	FY 2022 Estimated Total Costs
Performing Arts	10,128	14,010	13,850	9,000	22,850
Art Center	10,900	12,400	10,160	227,000	237,160
Concert Series	54,354	73,402	74,341	0	74,341
Cooperative Extension	93,202	93,202	93,202	15,000	108,202
History Museum/Education	148,127	212,000	220,480	337,000	557,480
Nature Center	178,715	191,239	192,500	141,000	333,500
Total	495,426	596,253	604,533	729,000	1,333,533

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. Budget, actual and direct costs for the concert series include gross receipts tax.



CSD - CULTURAL SERVICES PROGRAM

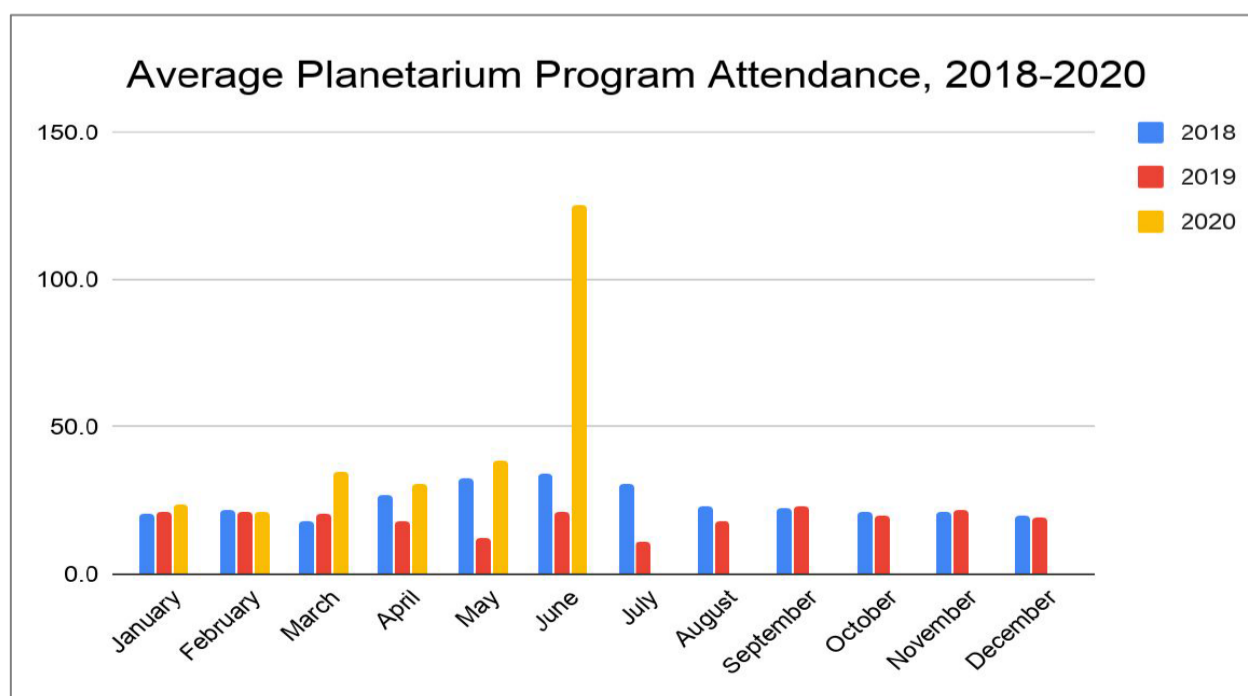
Program Purpose

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 - FY2020

- When everything shut down due to the COVID-19 pandemic, CSD and contractor Sanctre Productions quickly shifted the concert series model for summer 2020 to the first ever all virtual Los Alamos Summer Concert Series. Artists broadcast live from their own locations via Facebook and played for an average of 30 minutes. All shows were recorded and shared to YouTube the same evening to reach non-Facebook viewers, and additional partnerships were made with KRSN and PAC-8 for re-broadcasting opportunities. The estimated total viewership for the virtual 2020 Summer Concert Series was nearly 28,000 views within the first 24 hours of initial broadcasts.
- The Los Alamos Arts Council led the charge for Los Alamos to grab the Guinness world record for the most people carving pumpkins simultaneously in October 2019. LAAC had 1,200 pumpkins delivered to Los Alamos for the event in which pumpkin carvers from across the community lined up along Central Avenue from 15th to Oppenheimer Drive. While the Guinness results didn't come in for several months and Los Alamos ultimately fell just short of the record, the day was a win for LAAC and the nearly 1,200 community members who participated.
- As an interactive museum, the Los Alamos Nature Center has had to stay closed longer than most County facilities during the COVID-19 Pandemic. Contractor Pajarito Environmental Education Center (PEEC), however, has been extremely successful in pivoting to offer online programming and modified activities. Immediately taking talks and programs online, PEEC found appreciative audiences right away. Its astronomy programs in particular exploded in popularity when offered online with average attendance numbers significantly higher than they had been in the past and with viewers tuning in from not only outside of Los Alamos, but from many states across the country.
- The NMSU Cooperative Extension agent served as a member of the State Master Food Preserver's Training Program. The team was tasked with developing and piloting an education program, with both online and face-to-face platforms, to grow the number of individuals who have the expertise to assist with teaching food preservation programs and principles.
- When the COVID-19 Pandemic necessitated closures in mid-March 2020, the Art Center quickly launched the Facebook page called "At Home in Los Alamos." Collaborating with the other County Cultural Service providers, County divisions, and other local organizations, to provide educational opportunities online for school students who were facing disruptions in their education, the Art Center took charge of coordinating, curating, and populating the page daily.
- The Los Alamos Historical Society, which holds the contract for historical education, archives, and museum, completed digitization of its research library. This effort took three years to complete and includes about 2,000 books. Everything that had been boxed up is now cataloged and shelved the Municipal Building Archives space and accessible to researchers.



Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2019 Actual	FY2020 Actual	FY2021 Estimate	FY2022 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services	History Museum Campus Visitors	18,546	13,120	2,500	17,500
			% From Outside Of Los Alamos			90%	90%
			Fuller Lodge Art Center Interactions	35,482	15,673	7,500	35,500
			% Visiting Gallery/Shop		61%	98%	58%
			% Taking Classes		1%	1%	2%
			% In Other Programs/Events		37%	1%	40%
			Number of Participants Served Through Community Cultural Programs	10,011	7,033	3,500	10,000
			% Participating in Online Programming	0%	21%	90%	30%
			Number of Participants Served Through Nature Center Programs	44,334	37,637	12,000	40,000
			% Participating in Online Programming			91%	30%
			NMSU Cooperative Extension Program: Number of One-on-One Contacts Made			1,200	1,500
			# of People Trained in Community Development Programs	6,595	4,969	50	100
			# of Participants in Programs/Events			7,104	6,000
			Number of Attendees at Summer Concert Series (virtual in 2020)	32,200	27,989	35,000	40,000
County Cost Per Attendee*	\$2.12	\$1.94	\$2.31	\$1.73			

* In the summer 2020 series, only one show fell into FY2020 due to the Covid-19 pandemic while the rest were in FY2021, causing the contract values to appear disproportionate between fiscal years.

Performance Measures Narrative and Analysis

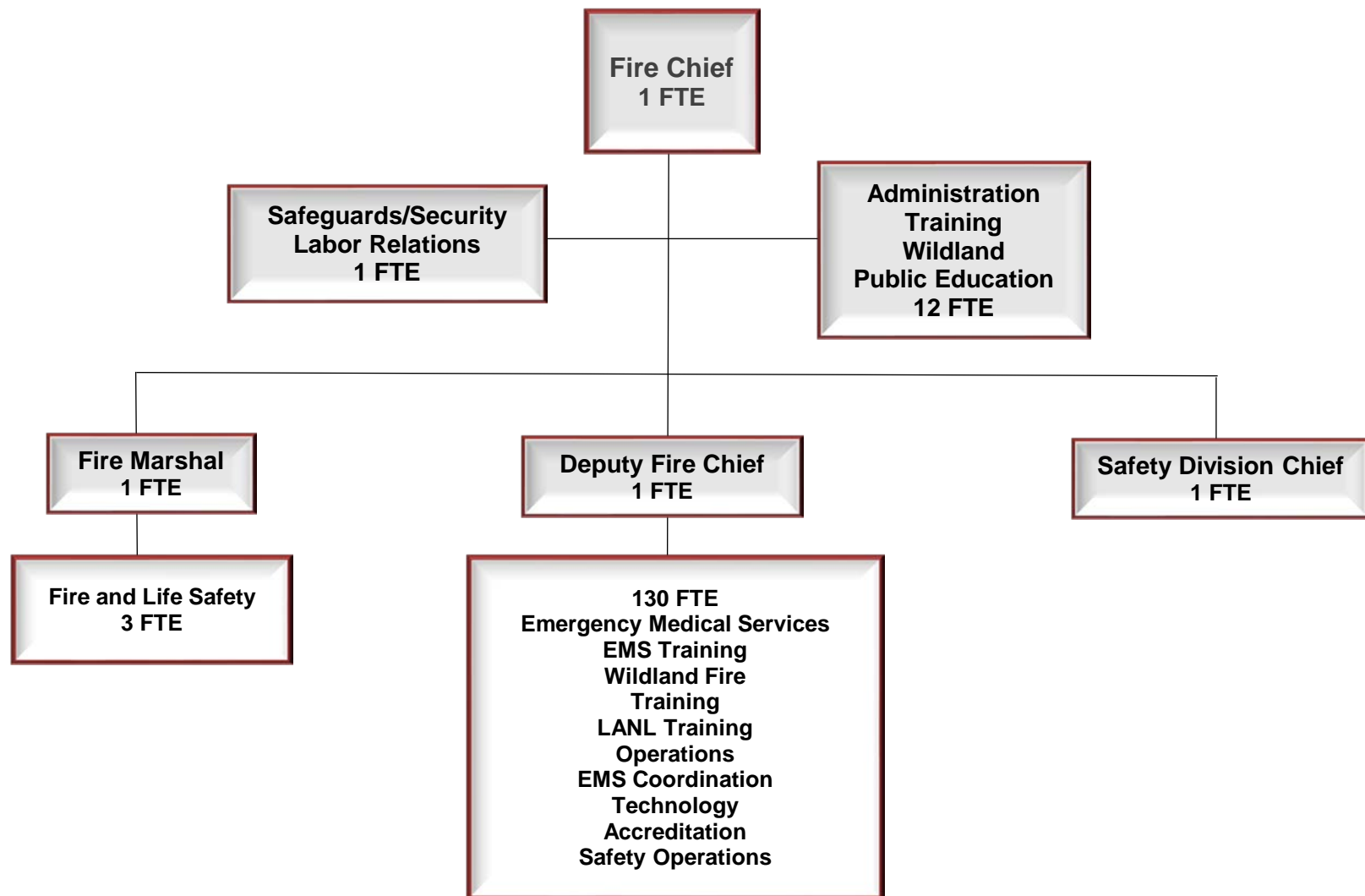
CSD changed quarterly reporting templates for cultural contractors in FY21 with the intention of gathering performance metrics that are more solid and meaningful than they may have been in the past. As such, the above table is as complete as possible for this first year, and is expected to become a better benchmarking tool as we move into the future. Additionally, the COVID-19 pandemic greatly impacted participation in most cultural programs. While many programs were moved online, the adjustment was challenging for contractors and participants, and not every offering could be offered virtually. We are pleased that our contractors were able to shift their efforts and continue focusing on the best ways to reach the community positively. The impact of the pandemic can be seen in FY2020 actuals, when an entire quarter was affected, and in the estimate for FY2021. While the metrics may not provide an ideal view of their efforts, it's important to recognize the extent to which these contractors adjusted and continued to serve.



FY2022 Budget Options - Community Service Department

CMO Rank	Item #	Dept	Division	Amount	Short Description	Detailed Notes	Recurring/One-Time
B	22	CSD	Centralized Svcs	75,000	ADA Transition Plan for all outdoor facilities	Address 2012 ADA Title III requirements for public accommodations.	One-Time
B	23	CSD	Social Svcs	25,000	Furnishings & Expenditures	Office furniture/decor, wireless internet, signage, marketing campaign, phones, etc. associated with possible new office location.	One-Time
C	33	CSD	Library	13,000	Technology and equipment to support virtual programming and library operations	Purchase of technology and equipment to support ongoing virtual library programming (computers, video cameras, audio and audio accessories, lighting) (\$6,000). Laptops for online access, lending, and increase capacity use and facilitate social distancing in library (\$5,000). Ongoing maintenance and licensing costs to support virtual programming (Beanstack, video editing software, Zoom subscriptions)	One-Time
C	34	CSD	Library	26,574	Collections	With substantial and ongoing increases in the cost of print and electronic library materials and associated services, the collections budget is not enough to cover as many items as it has in the past, causing a shrinking inventory of items for library patrons. Since 2018, the cost of printed materials has increase 13% and the cost of offering electronic items has risen 5.5%. The total amount necessary to make up for the loss of purchasing power is \$26,574.	Recurring
C	35	CSD	Open Space	80,000	F-450 XL Truck	With the hiring of an FTE in FY2021 and purchasing new trail building machines with trailers a truck capable of towing this equipment is needed. With Parks occupying their trucks an assigned truck is essential to perform projects. Future year IDCs for this truck are estimated at \$16,794.	One-Time
C	36	CSD	Open Space	50,000	Canyon and Mesa Top Restoration Funding	After a successful restoration project in Graduation Canyon (\$30k), a recurring fund to continue restoration projects that follow the Open Space Management Plan and the 2016 Comprehensive Plan on maintaining and restoring Open Space canyons and mesa tops. In FY2022, restoration will take place in Upper Pueblo Canyon.	Recurring
D	37	CSD	Aquatics	15,000	Play Structures for Leisure Pool	Climbing wall, log rolling	One-Time
D	38	CSD	Centralized Svcs	150,000	Master Plan	Develop an integrated CSD Master Plan that looks at operations and explores opportunities to integrate operations and strategic objects into a prioritized set of actions. This process would develop a road map for CSD operations for the next 7-10 years.	One-Time
D	40	CSD	Parks	\$ 150,000	New Tennis Courts Design	New Tennis Courts with Lights. Total Construction estimate is \$1,250,000.	One-time

FIRE DEPARTMENT



FIRE DEPARTMENT

Description

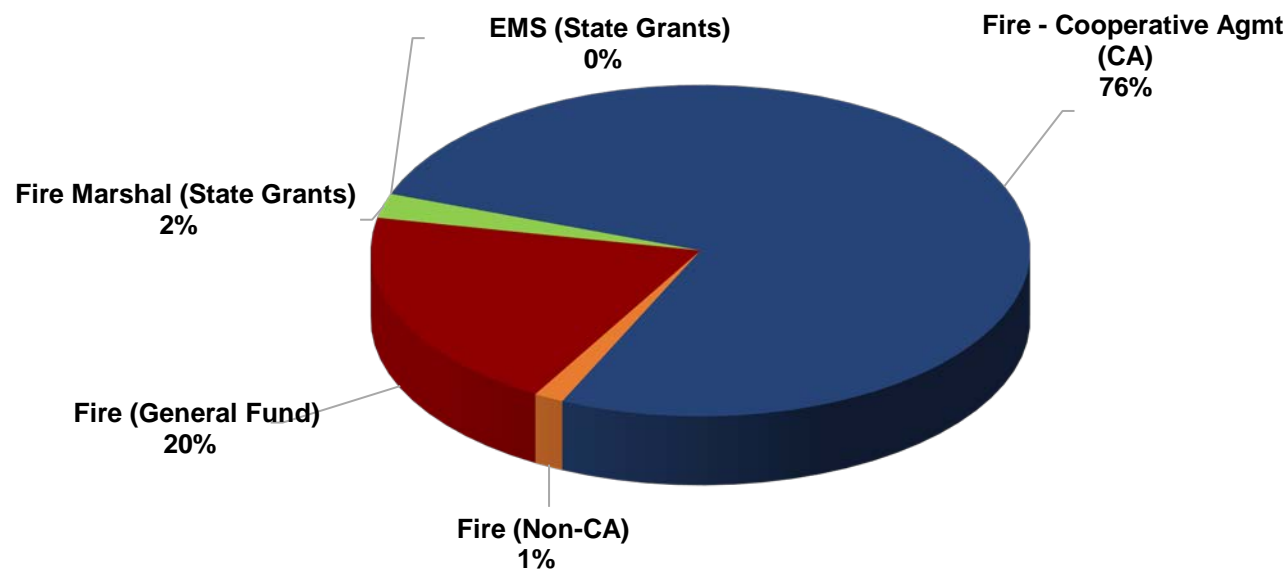
Los Alamos Fire Department (LAFD) is the third largest career fire department in the state of New Mexico. The department provides a multi-disciplined, multi-dimensional mission of fire, rescue, emergency medical, public education and life safety services to the citizens and visitors of Los Alamos County. Included in the services LAFD provides are the protection of the Los Alamos National Laboratory (LANL), a large nuclear research and development complex 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 280 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 honored to be entrusted with the safety and welfare of our community. We are dedicated and proud to provide exceptional services for the preservation of life, the environment, and property.

Vision

The Los Alamos County Fire Department's 2024 Vision is to continue to be widely known as an internationally accredited service that serves with PRIDE (Professionalism, Readiness, Integrity, Dedication, Excellence), while meeting our mission for the community.



FIRE DEPARTMENT

Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	% Variance FY2022 vs FY2021
Expenditures by Fund:					
Fire - Cooperative Agmt (CA)	23,643,649	25,433,166	27,739,192	27,895,182	1%
Fire (Non-CA)	179,876	182,459	540,000	534,220	-1%
Fire (General Fund)	4,954,340	5,983,438	7,144,357	7,252,747	2%
Fire Marshal (State Grants)	523,118	226,114	480,000	870,000	81%
EMS (State Grants)	10,685	9,800	10,500	-	-100%
	<u>29,311,668</u>	<u>31,834,977</u>	<u>35,914,049</u>	<u>36,552,149</u>	2%
Expenditures by Program:					
LANL Fire Cooperative Agreement	23,643,649	25,433,166	27,739,192	27,895,182	1%
Mutual Aid Deployments	164,333	149,487	500,000	494,220	-1%
Other Non-Cooperative Agreement	15,543	32,972	40,000	40,000	0%
Other General Fund & State Grants	5,488,143	6,219,352	7,634,857	8,122,747	6%
	<u>29,311,668</u>	<u>31,834,977</u>	<u>35,914,049</u>	<u>36,552,149</u>	2%
Expenditures by Type:					
Salaries	12,473,392	13,017,786	13,622,405	14,384,848	6%
Benefits	5,631,185	5,659,336	6,603,134	6,470,287	-2%
Professional / contractual services	1,309,054	994,279	1,942,620	2,086,906	7%
Materials / supplies	667,778	926,580	1,551,578	1,160,359	-25%
Interfund charges	9,121,362	11,020,886	12,194,312	12,449,749	2%
Capital Outlay	108,897	216,110	0	0	N/A
	<u>29,311,668</u>	<u>31,834,977</u>	<u>35,914,049</u>	<u>36,552,149</u>	2%
FTE Summary:					
Regular (full & part time)	150.00	150.00	150.00	150.00	0%
FTEs By Division:					
Emergency Medical	3.00	3.00	3.00	3.00	0%
Fire Life Safety	2.00	2.00	2.00	2.00	0%
Operations	132.00	132.00	132.00	132.00	0%
Training	3.00	3.00	3.00	3.00	0%
Administration	10.00	10.00	10.00	10.00	0%
	<u>150.00</u>	<u>150.00</u>	<u>150.00</u>	<u>150.00</u>	0%

Budget Overview

The 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 fifth successful accreditation through the Commission on Fire Accreditation International. The budget will facilitate on-going radio system updates, the purchase of personal protective equipment (PPE) for firefighter safety, continue efforts to mitigate forests to enhance safety from wildfire, continue efforts to stay up to date with emergency medical training and equipment, remain capable of effectively responding to technical rescue incidents, and provide the necessary tools and equipment to effectively respond to a hazardous materials incident.

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

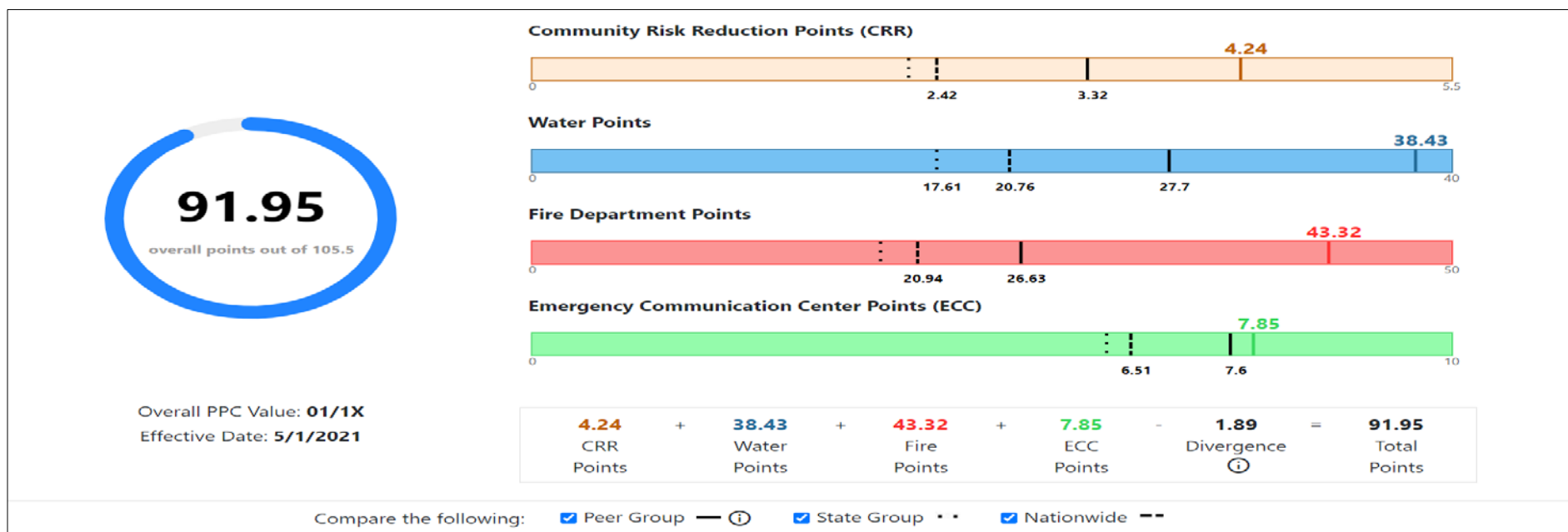
LOS ALAMOS FIRE DEPARTMENT

Program Purpose

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

Significant Accomplishments - FY2020

- The department was internationally reaccredited for the fifth time since 1997. The department in 1997 was chosen as a beta site and has continued with its commitment of continuous improvement and appeared before the Commission of Public Safety Excellence in November 2020 and was successful in the reaccreditation effort.
- Los Alamos Fire Department joined the ranks of the top 1% nationally in attaining the Public Protection Classification (PPC) Insurance Service Office (ISO) rating 1. In August of 2020, the Los Alamos Fire Department (LAFD) was evaluated by the Insurance Services Office (ISO). ISO is an independent company that serves insurance companies, communities, fire departments, insurance regulators and others by providing information about risk. They analyze the relevant data and assign a Public Protection Classification (PPC) grade, a number from 1 to 10. Class 1 represents an exemplary fire suppression program and Class 10 indicates that the area's fire suppression program does not meet minimum criteria.
- In December 2020 LAFD Wildland Division completed the DHSEM Mitigation Grant that the LAFD awarded. More than 120 acres were thinned to reduce wildfire risk. In addition, wildfire risk maps have also been updated as part of this grant.
- The department worked closely with the IM - GIS to update all hydrant capacity and update all hydrant maps.
- The department's wildland division assisted both in-state and nationally by deploying to fourteen (14) separate fires. The department has filled requests for wildland engines, Fireline paramedics, fire investigators, and planning section chief during the past year.
- LAFD completed pilot training, FAA licensing and completed all policy necessary to implement Unmanned Aerial System (UAS - Drone) program in place.



Overall ISO Scores compared to Peer Department, Nationally and State Average Scores



2020 Accreditation Hearing



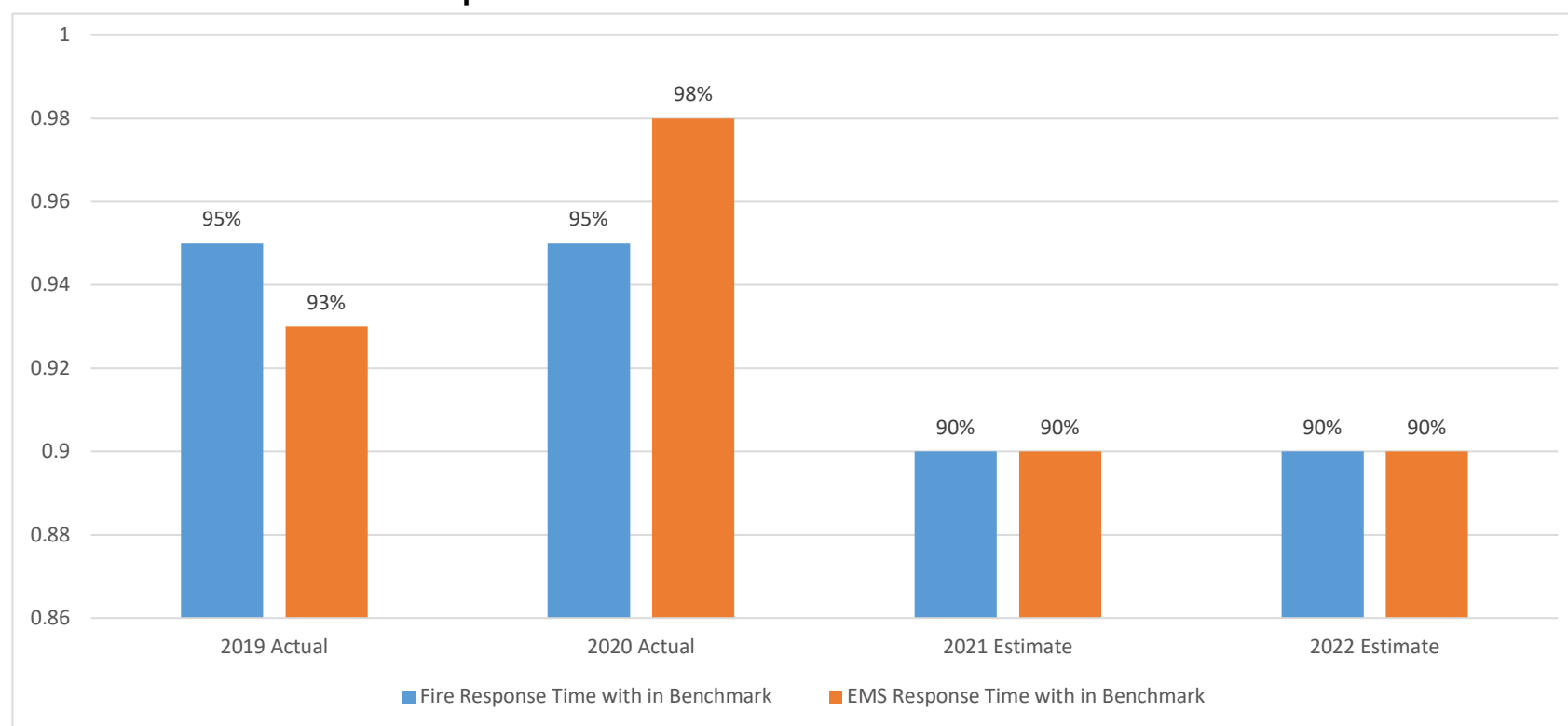
2020 Hydrant Testing

LOS ALAMOS FIRE DEPARTMENT

Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	2018 Actual	2019 Actual	2020 Actual	2021 Estimate	2022 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	Number of Public Education Events Conducted.	207	209	135	100	100
			Fire Response Time. % of Calls Responded to Within the Benchmark for Response Time.	94%	95%	95%	90%	90%
			EMS Response Time. % of Calls Responded to Within the Benchmark for Response Time.	97%	93%	98%	90%	90%

Responses Times for Fire and EMS Services

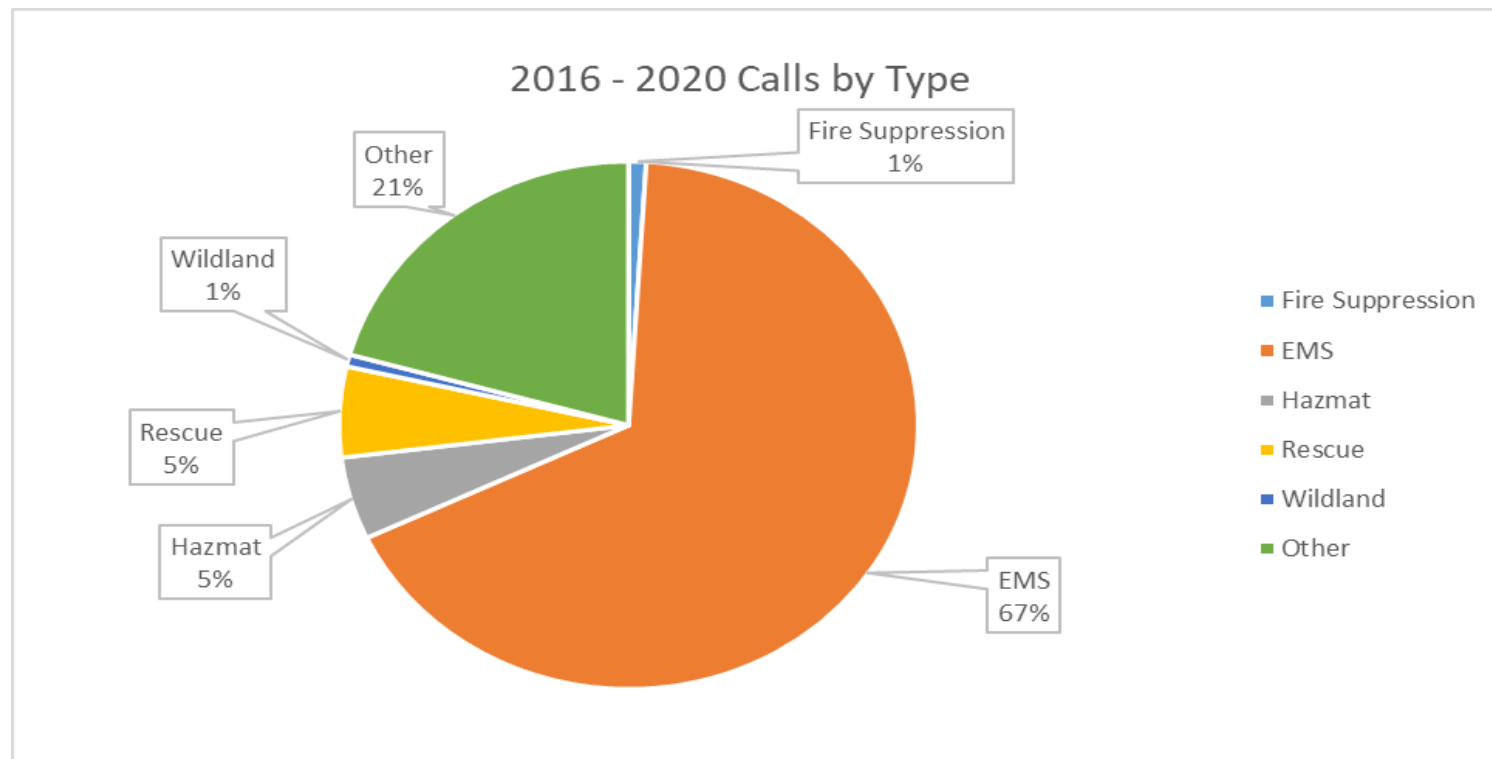


Responses by Call Type comparison 2016-2019 (included emergency and non-emergency responses)

	2017		2018		2019		2020	
	Incidents	Units	Incidents	Units	Incidents	Units	Incidents	Units
Fire Suppression	38	241	23	107	15	79	22	118
EMS	1,455	3,125	1,422	3,068	1,569	3,367	1,250	2,694
HazMat	103	291	108	344	36	117	45	167
Rescue	130	403	117	313	79	223	59	160
Wildland	26	109	27	135	20	128	26	98
Other	471	1,510	682	2,153	698	2,279	603	1,912
Total	2,223	5,679	2,379	6,120	2,417	6,193	2,005	5,149

LOS ALAMOS FIRE DEPARTMENT

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



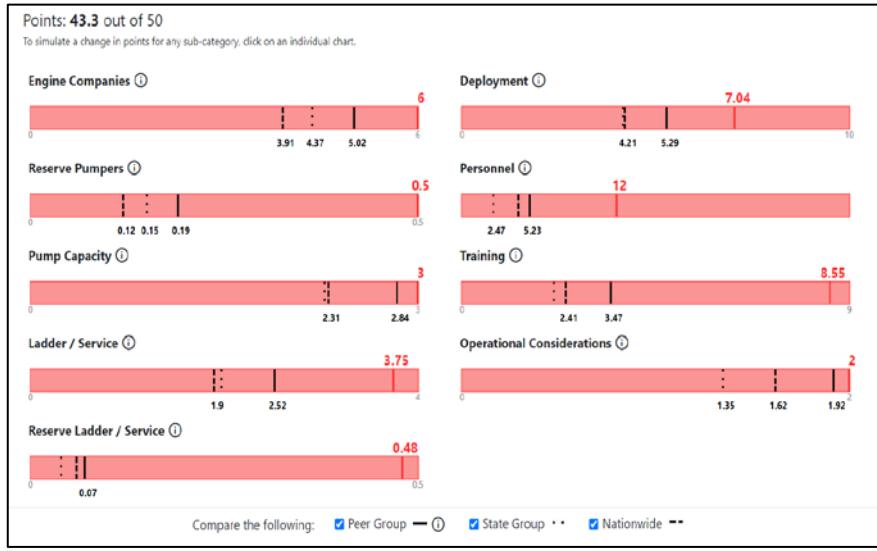
Performance Measures Narrative and Analysis

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 urban cluster areas. The chart above shows that LAFD is meeting these benchmarks 95% of the time for Fire Responses and 98% of the time for EMS responses.

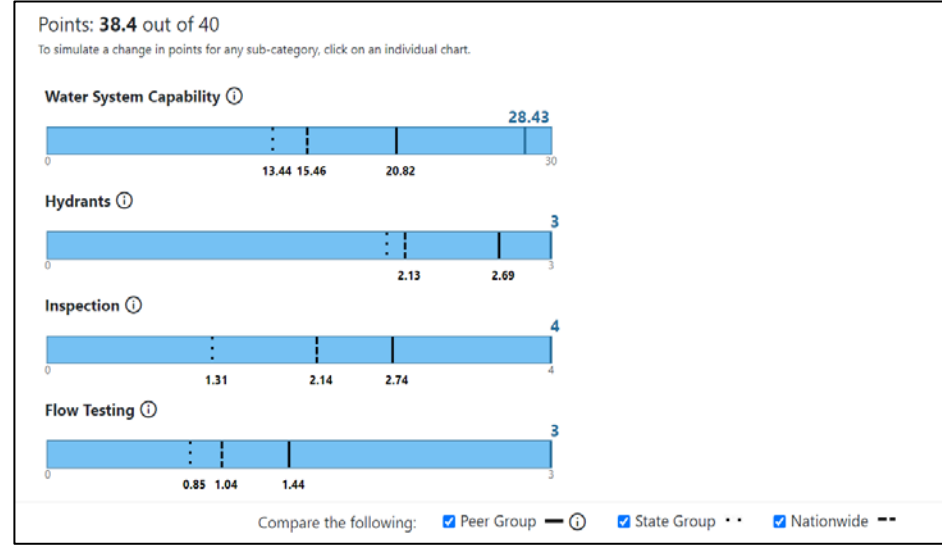
Call Volume "Hot Spots" for 2016 - 2020, by hour of day

Hour of the Day	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
0		34	35	24	29	24	36	44
1		24	33	26	38	24	30	31
2		23	24	29	29	24	31	26
3		25	22	24	22	21	27	21
4		22	31	26	28	14	20	13
5		21	23	25	20	22	36	24
6		38	35	50	40	48	36	28
7		54	48	70	69	86	53	46
8		44	65	107	88	83	79	88
9		52	82	114	84	104	92	82
10		68	105	119	117	148	93	75
11		81	94	108	127	132	97	90
12		86	98	94	126	117	103	85
13		80	87	131	122	123	102	89
14		75	103	105	142	106	99	66
15		72	122	96	110	116	103	68
16		70	100	99	117	102	97	74
17		54	87	99	103	107	98	65
18		55	72	90	108	89	72	80
19		56	87	67	69	73	65	69
20		60	70	73	67	67	64	75
21		61	58	54	56	67	74	58
22		48	39	49	36	56	38	54
23		32	34	37	38	44	48	48
Total	1235	1554	1716	1785	1797	1593	1399	11079

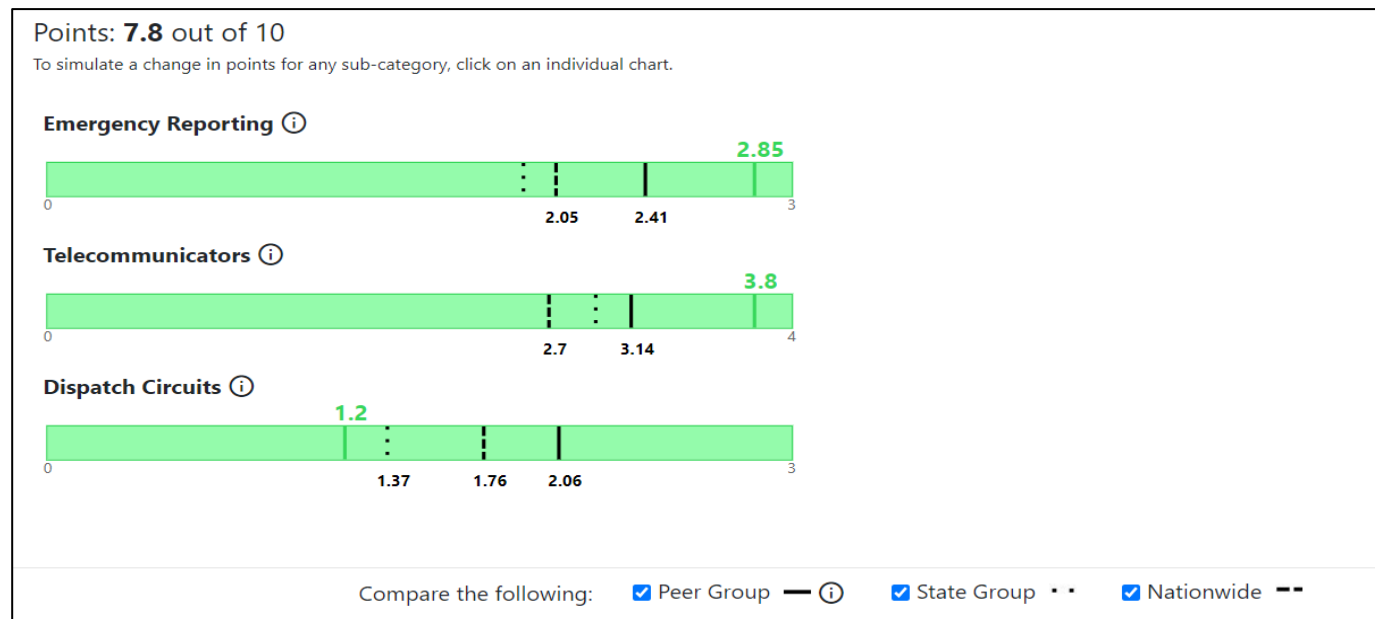
LOS ALAMOS FIRE DEPARTMENT



Fire Department Scores compared to Peer Department, Nationally and State Average Scores



Water Scores compared to Peer Department, Nationally and State Average Scores



Communications Scores compared to Peer Department, Nationally and State Average Scores

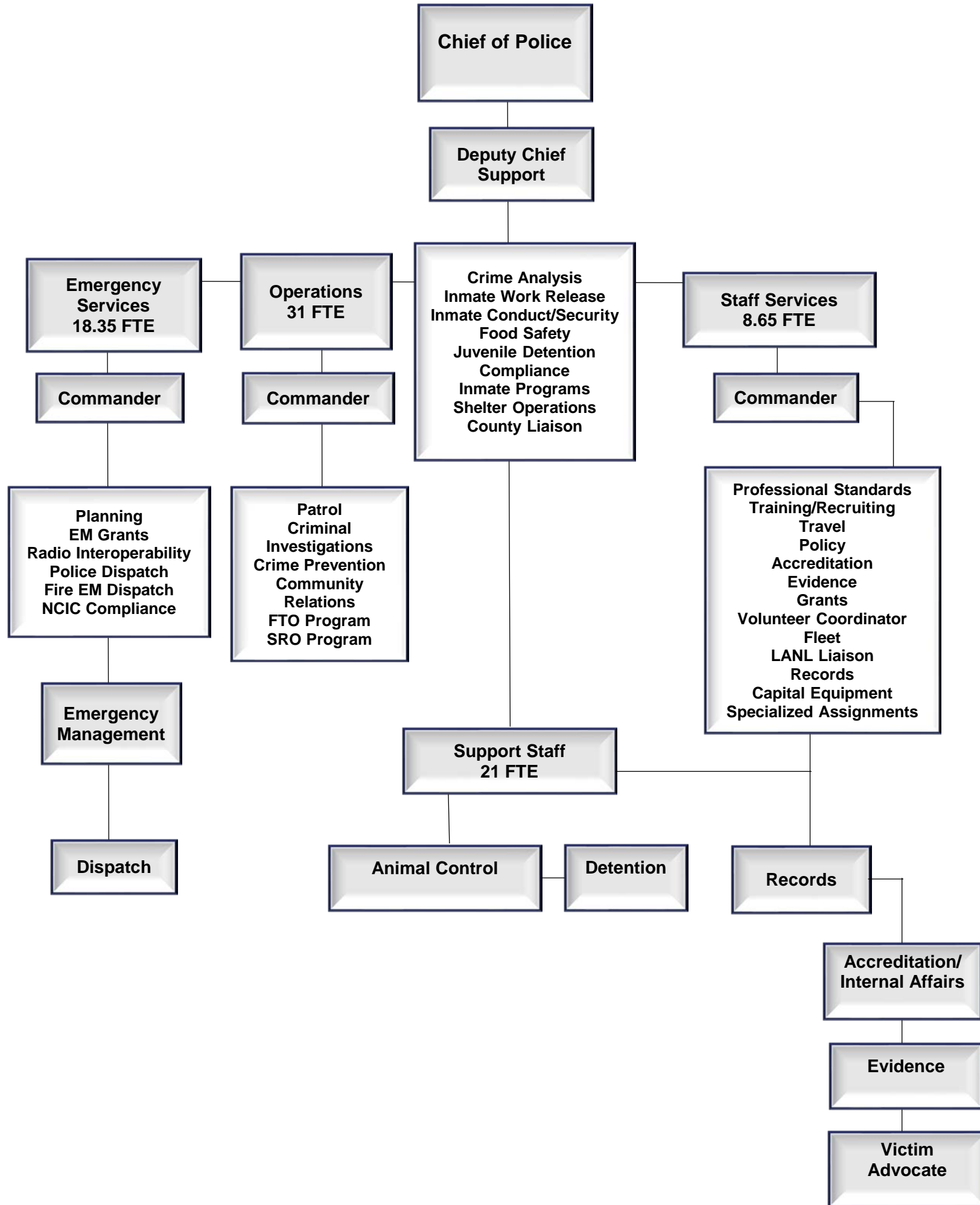
CITIZEN SURVEY RESULTS

SAFETY-RELATED SERVICES (% excellent or good)	Comparison to Benchmark	2020 Rating
Ambulance or emergency medical services	↔	90%
Fire services	↔	94%
Fire prevention and education	↔	88%

FEELING OF SAFETY (% who feel very or somewhat safe)	Comparison to Benchmark	2020 Rating
From fire, flood, or other natural disaster	↓	71%

LEGEND	
↑↑ Much Higher	↑ Higher
↔ Similar	↓ Lower
↓↓ Much Lower	* Not Available

POLICE DEPARTMENT



POLICE DEPARTMENT

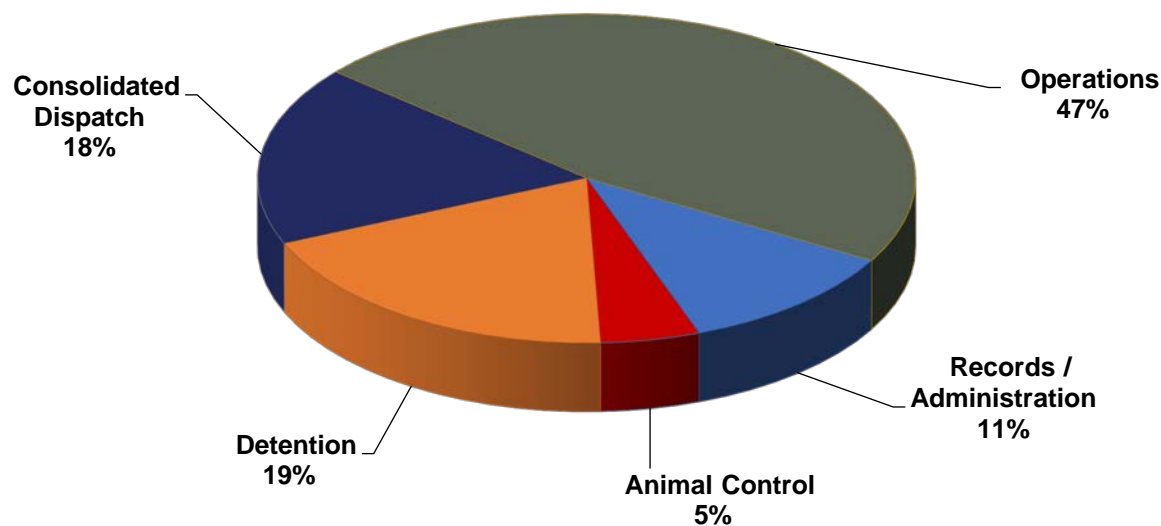
Description

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

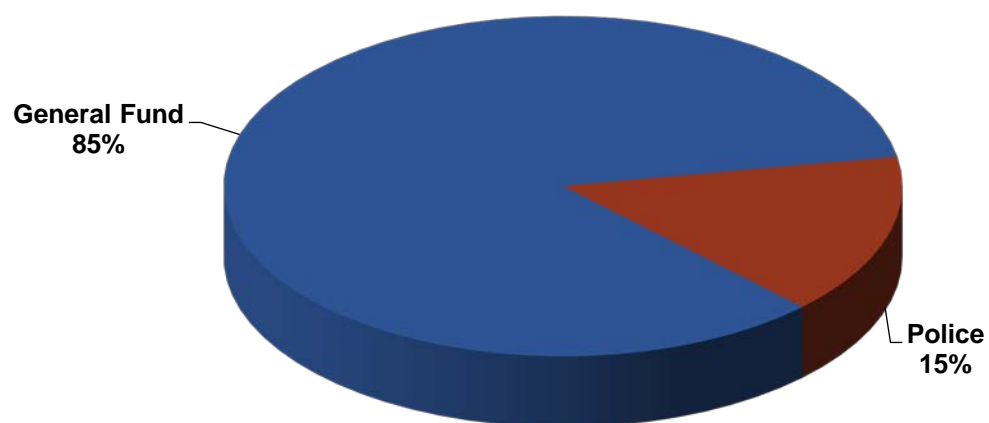
Mission

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

Expenditures by Program



Expenditures as % of General Fund Budget



POLICE DEPARTMENT

Description

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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

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	% Variance FY2022 vs FY2021
Expenditures by Program:					
Animal Control	266,445	279,207	452,160	492,919	9%
Detention	1,593,989	1,721,352	1,858,790	1,937,648	4%
Consolidated Dispatch	1,301,483	1,488,371	2,038,195	1,786,489	-12%
Operations	4,339,989	4,488,664	4,592,923	4,765,280	4%
Emergency Management	363,221	447,676	358,286	389,878	9%
Records / Administration	832,401	1,076,198	1,097,564	1,120,757	2%
	<u>8,697,528</u>	<u>9,501,468</u>	<u>10,397,918</u>	<u>10,492,971</u>	1%
Expenditures by Fund:					
General	8,669,312	9,449,551	10,358,118	10,451,971	1%
State Grants	28,216	51,917	39,800	41,000	3%
	<u>8,697,528</u>	<u>9,501,468</u>	<u>10,397,918</u>	<u>10,492,971</u>	1%
Expenditures by Type:					
Salaries	4,935,273	5,183,704	5,653,216	5,965,041	6%
Benefits	2,145,332	2,325,151	2,870,586	2,923,197	2%
Professional / contractual services	620,426	403,265	512,128	578,611	13%
Materials / supplies	360,052	441,530	402,594	358,867	-11%
Interfund charges-Other	511,828	557,690	511,024	626,255	23%
Capital outlay	123,675	589,472	448,370	41,000	-91%
Fiscal charges	942	656	0	0	N/A
	<u>8,697,528</u>	<u>9,501,468</u>	<u>10,397,918</u>	<u>10,492,971</u>	1%
FTE Summary:					
Regular (full & part time)	74.00	77.00	78.00	79.00	1%
Limited Term	0.75	0.75	0.75	0.00	-100%
	<u>74.75</u>	<u>77.75</u>	<u>78.75</u>	<u>79.00</u>	0%
FTEs By Division:					
Animal Control	4.00	4.00	5.00	5.00	0%
Detention	16.00	16.00	16.00	16.00	0%
Consolidated Dispatch	13.35	16.35	16.35	16.35	0%
Emergency Management	2.00	2.00	2.00	2.00	0%
Records / Administration	9.40	9.40	8.40	8.65	3%
Operations	30.00	30.00	31.00	31.00	0%
	<u>74.75</u>	<u>77.75</u>	<u>78.75</u>	<u>79.00</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

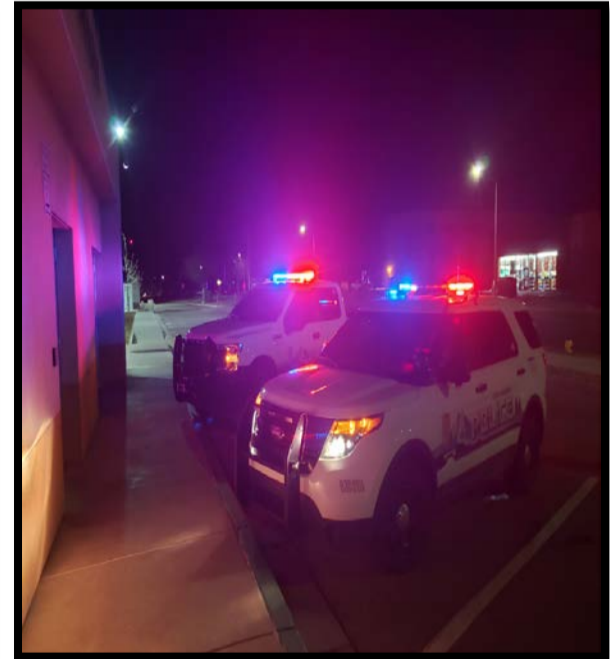
Significant Accomplishments - FY2020

- A CALEA Accreditation review of 25 percent of all standard resulted in a notice of 100% compliance.
- Part 1 - Crime continued to remain historically low with 94 total Part 1 crimes reported.
- Emergency Management implemented the County's response to the COVID-19 Pandemic with broad success.

Performance Measures



Police Department employees supporting Special Olympics



Getting ready for night shift



Animal Shelter Art Contest winners

LOS ALAMOS POLICE DEPARTMENT

Performance Measures

	2012	2014	2016	2018	2020
PART 1 CRIME					
VIOLENT CRIMES					
HOMICIDE	0	0	0	0	0
MANSLAUGHTER	0	0	0	0	0
RAPE	10	4	3	5	1
AGG. ROBBERY	0	1	1	1	1
AGG. ASSAULT	49	23	13	19	13
TOTAL VIOLENT CRIMES	59	34	17	25	15
% CHANGE	44%	-24%	-23%	0%	-25%
PROPERTY CRIMES					
BURGLARY	32	25	12	19	12
LARCENY	163	150	120	88	62
AUTO THEFT	4	2	6	2	2
ARSON	3	2	2	1	1
TOTAL PROPERTY CRIMES	202	179	140	110	79
% CHANGE	-21%	17%	-11%	9%	10%
TOTAL PART 1	261	213	157	135	94
% CHANGE	-12%	8%	-13%	7%	2%
CALLS FOR SERVICE					
Minor Offense Report	16,194	11,982	12,279	13,533	12,956
General Offense Report	1,453	1,188	1,219	871	671
ALL CALLS	17,647	15,428	16,817	13,538	17,657
TRAFFIC (PATROL)					
ACCIDENTS	310	241	181	212	149
DWI	63	55	79	44	30
TRAFFIC TICKETS	2,175	1,723	2,825	1,573	1,999
TRAFFIC WARNINGS	2,917	513	801	478	275



Finishing a tour with robots

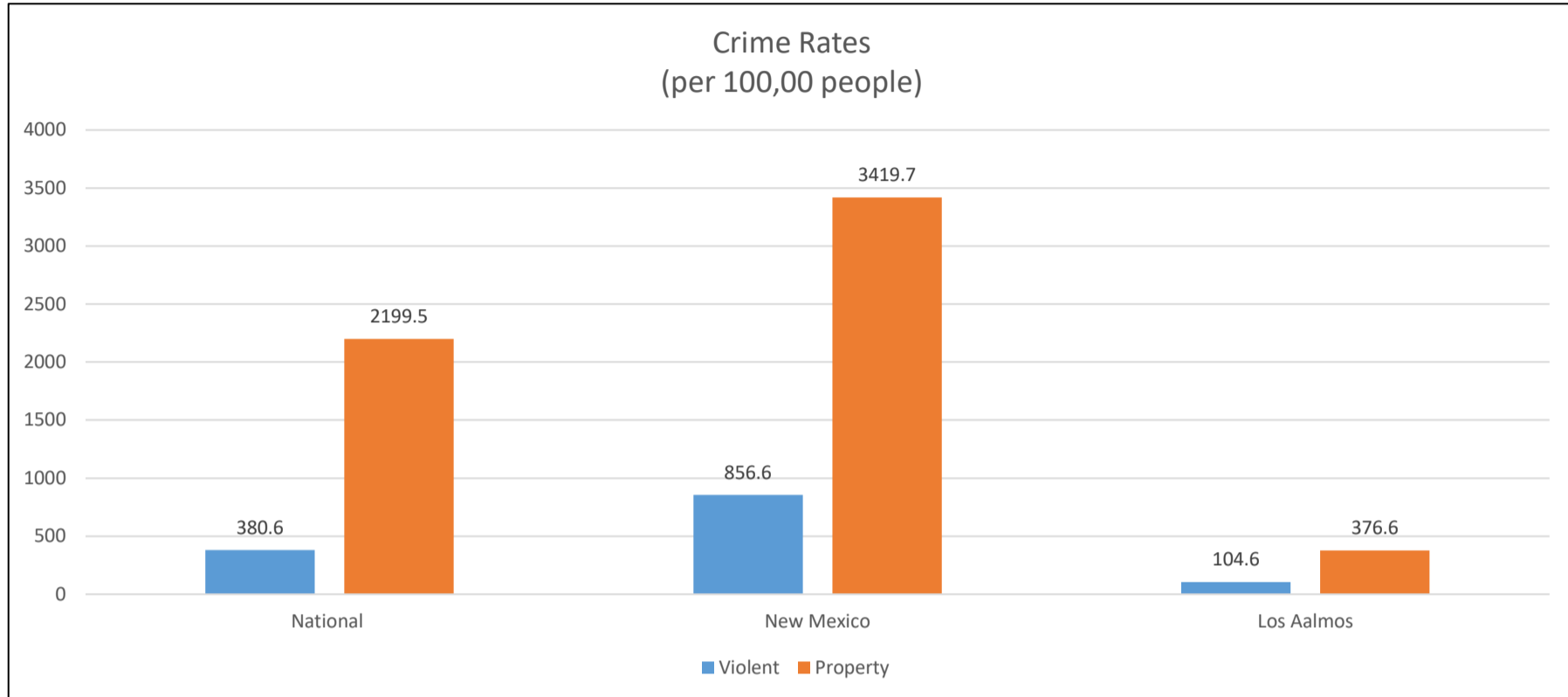


Officer Dezendorf sworn in by Judge Casados

LOS ALAMOS POLICE DEPARTMENT

Performance Measures Narrative and Analysis

Through the fourth quarter of 2020, officers responded to a total of 94 overall Part 1 Offense complaints, which represents a 2% increase as compared to 92 offenses in 2019. Violent crime decreased 25% from 20 offenses in 2019 to 15 in 2020. Property crime increased by 9.7% from 72 in 2019 to 79 in 2020. The total of 94 Part 1 Crimes represents an on-going and historically low crime rate for the Los Alamos community.



**2018 National State Data*

**2019 Los Alamos Data*

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



Bomb Team suited up for training

LOS ALAMOS POLICE DEPARTMENT



CITIZEN SURVEY RESULTS

QUALITY OF FACETS OF LIVABILITY (% excellent or good)	Comparison to Benchmark	2020 Rating
Overall feeling of safety in Los Alamos County	↑	97%

SAFETY-RELATED SERVICES (% excellent or good)	Comparison to Benchmark	2020 Rating
Overall feeling of safety in Los Alamos County	↑	97%
Police services	↔	86%
Crime prevention	↑	86%
Animal control	↑	82%

SAFETY-RELATED SERVICES (% excellent or good)	Comparison to Benchmark	2020 Rating
Emergency preparedness	↔	76%

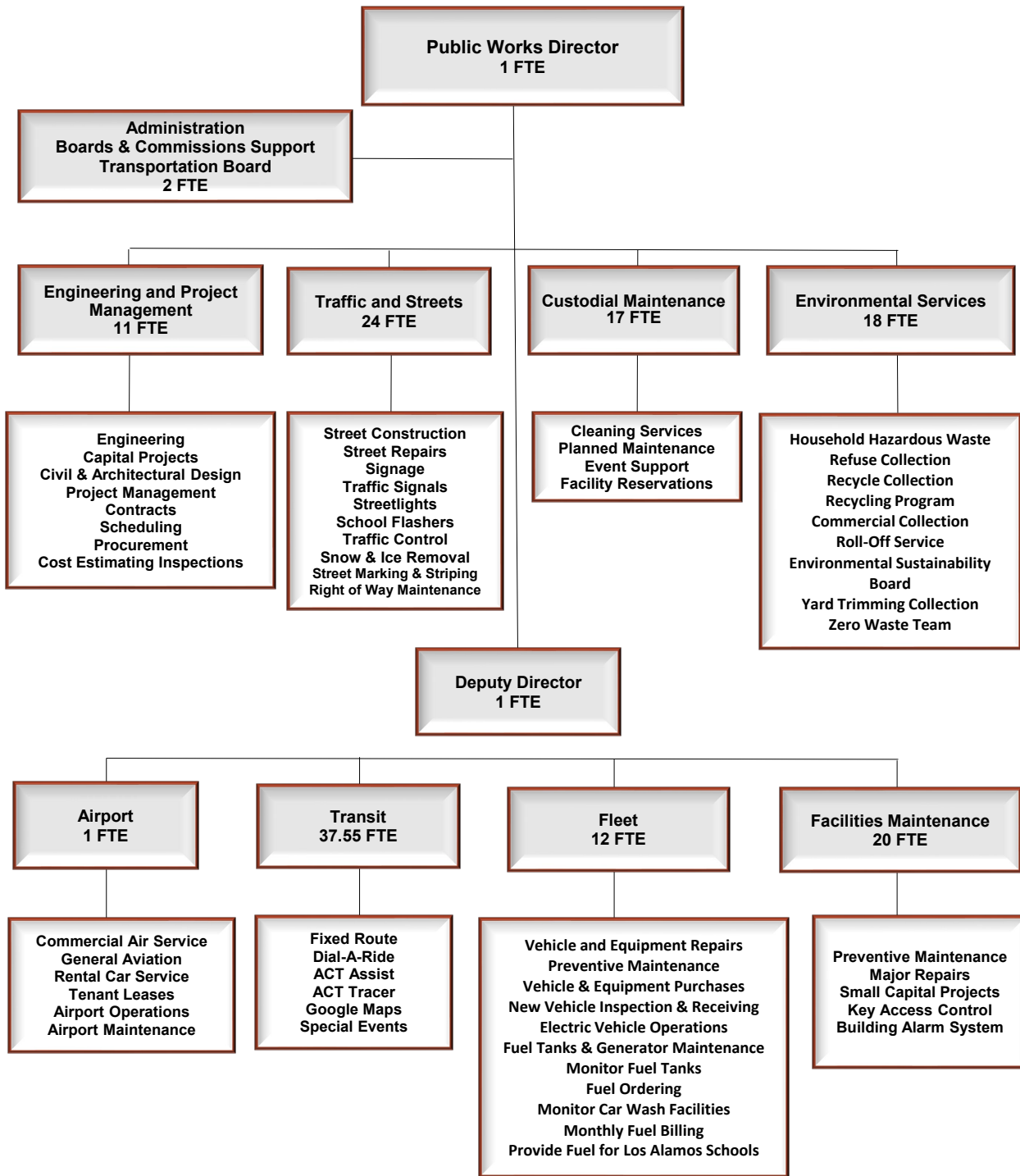
FEELING OF SAFETY (% who feel very or somewhat safe)	Comparison to Benchmark	2020 Rating
In your neighborhood during the day	↔	98%
In Los Alamos County's downtown/commercial area during the day	↑	98%
From property crime	↑	93%
From violent crime	↑	96%

LEGEND											
↑↑	Much Higher	↑	Higher	↔	Similar	↓	Lower	↓↓	Much Lower	*	Not Available

FY2022 Budget Options - Police

CMO Rank	Item #	Dept	Division	Amount	Short Description	Detailed Notes	Recurring/ One-Time	Fund
A	10	Police	Animal Shelter	\$ 50,000	Animal Shelter Improvements	Implement Animal Shelter recommendations including dog run, cat tower enclosure, catio, strip curtains on outside dog kennel entrances, kennel fence slats, heaters and small snow blower.	One-time	General Fund
B	25	Police	Admin	\$ 13,979	Victim Advocate FTE	Request Victim Advocate moved from 75% FTE to 100% given proven need within community. Also request to change from Limited Term to Regular status (123 cases last year). Community based policing and support.	Recurring	General Fund

PUBLIC WORKS DEPARTMENT



PUBLIC WORKS DEPARTMENT

Department Description

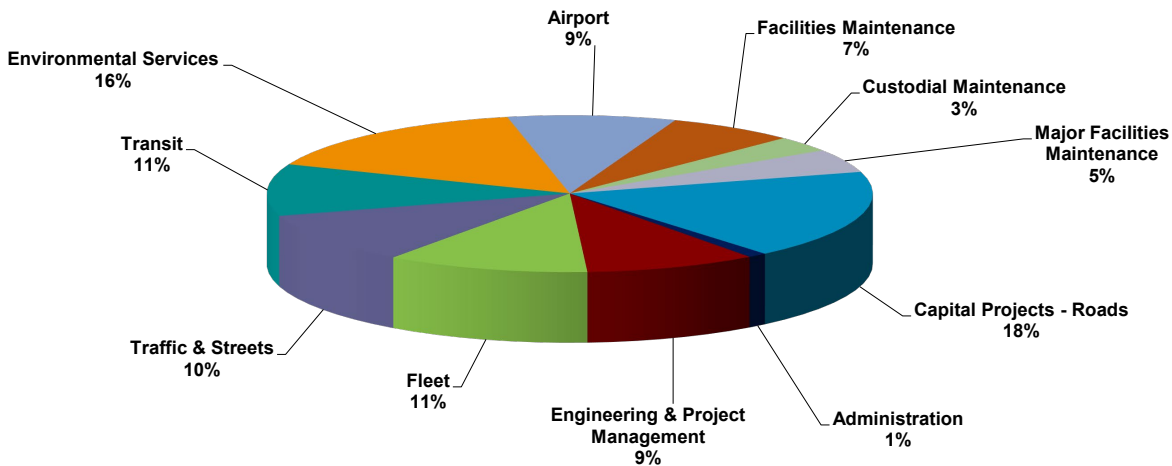
The Public Works Department, with its various divisions works as one entity to serve the community needs and effectively maintain a high quality of life for Los Alamos County residents and businesses. The Public Works Department continually develops innovative ways to deliver services in a cost-effective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

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

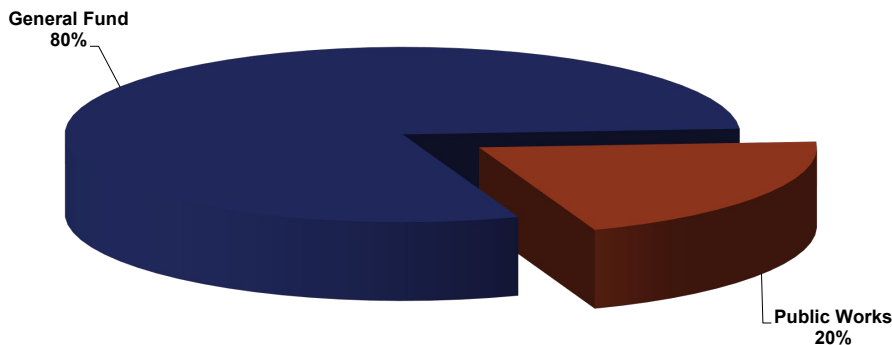
The functional responsibilities of the Public Works Department encompass the County's Transportation System, waste collection and recycling and county facilities. Activities include planning, designing, and construction of the County's infrastructure; managing the County's environmental program; operation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

Department Summary

Expenditures by Program



Expenditures as % of General Fund Budget



PUBLIC WORKS DEPARTMENT

Department Description

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

Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	% Variance FY2022 vs FY2021
Expenditures by Program:					
Administration	424,393	380,598	461,867	475,525	3%
Engineering & Project Management	1,405,552	1,459,183	1,807,703	4,280,384	137%
Fleet	4,497,554	4,091,240	5,506,921	5,041,979	-8%
Traffic & Streets	4,917,685	4,387,005	4,994,567	4,906,441	-2%
Transit	3,727,863	4,641,570	6,088,163	4,998,356	-18%
Environmental Services	4,172,173	4,183,211	4,927,881	7,280,995	48%
Airport	1,255,129	489,719	1,375,164	4,199,247	205%
Facilities Maintenance	2,624,405	2,824,959	3,167,754	3,185,562	1%
Custodial Maintenance	1,066,628	1,146,400	1,425,522	1,502,686	5%
Major Facilities Maint Proj	4,108,593	583,227	2,100,000	2,257,000	7%
Capital Projects	3,675,645	6,361,078	8,172,000	8,563,000	5%
	<u>31,875,620</u>	<u>30,548,190</u>	<u>40,027,542</u>	<u>46,691,175</u>	17%
Expenditures by Fund:					
General	14,547,256	10,781,372	13,957,413	16,607,598	19%
Fleet	4,497,554	4,091,240	5,506,921	5,041,979	-8%
Transit	3,727,863	4,641,570	6,088,163	4,998,356	-18%
Environmental Services	4,172,173	4,183,211	4,927,881	7,280,995	48%
Airport	1,255,129	489,719	1,375,164	4,199,247	205%
State Shared Revenues	580,000	0	580,000	580,000	0%
Capital Improvement Projects	3,095,645	6,361,078	7,592,000	7,983,000	5%
	<u>31,875,620</u>	<u>30,548,190</u>	<u>40,027,542</u>	<u>46,691,175</u>	17%
FTE Summary:					
Regular (full & part time)	132.00	132.00	140.00	140.00	0%
Limited term	4.55	4.55	4.55	4.55	0%
	<u>136.55</u>	<u>136.55</u>	<u>144.55</u>	<u>144.55</u>	0%
FTEs By Division:					
Administration	3.18	3.18	3.18	3.18	0%
Engineering & Project Management	11.00	11.00	11.00	11.00	0%
Fleet	11.00	11.00	12.00	12.00	0%
Traffic & Streets	24.00	24.00	24.00	24.00	0%
Transit	38.13	38.13	38.13	38.13	0%
Environmental Services	17.24	18.24	18.24	18.24	0%
Airport	1.00	1.00	1.00	1.00	0%
Facilities Maintenance	14.00	14.00	20.00	20.00	0%
Custodial Maintenance	17.00	17.00	17.00	17.00	0%
	<u>136.55</u>	<u>137.55</u>	<u>144.55</u>	<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

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Proposed Budget	% Variance FY2022 vs FY2021
Expenditures by Type:					
Salaries	290,900	257,817	320,264	327,509	2%
Benefits	115,859	93,865	119,026	125,032	5%
Professional / contractual services	10,144	16,501	10,863	11,327	4%
Materials / supplies	1,613	4,267	4,230	4,357	3%
Interfund charges	5,877	8,148	7,484	7,300	-2%
	<u>424,393</u>	<u>380,598</u>	<u>461,867</u>	<u>475,525</u>	3%
FTE Summary:					
Regular (full & part time)	3.18	3.18	3.18	3.18	0%



Transportation Board meets virtually the first Thursday of the month

PUBLIC WORKS DEPARTMENT - ENGINEERING & PROJECT MANAGEMENT

Engineering and Project Management Mission

The Engineering and 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

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	% Variance FY2022 vs FY2021
Expenditures by Type:					
Salaries	987,840	1,003,449	1,211,932	1,225,123	1%
Benefits	344,677	376,491	470,710	464,026	-1%
Professional / contractual services	26,959	13,555	16,902	17,409	3%
Materials / supplies	11,128	11,239	17,956	18,270	2%
Interfund charges	34,948	50,268	46,203	55,556	20%
Capital outlay	0	4,181	44,000	2,500,000	5582%
	<u>1,405,552</u>	<u>1,459,183</u>	<u>1,807,703</u>	<u>4,280,384</u>	137%
FTE Summary:					
Regular (full & part time) Gen Fund	11.00	11.00	11.00	11.00	0%

Budget Overview

The Engineering and 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 and 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.

Engineering and Project Management 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. Engineering and Project Management 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. Engineering and Project Management 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 - FY2020

Plans & Documents:

- Bike to Work Week Proclamation
- Public Works Design & Construction Standards Update - Ongoing
- 2020 Pavement Condition Survey

Transportation Projects:

- Barranca Mesa Road Improvements – Construction
 - FY 2020/21, \$250,000 – State Grant
 - FY 2018/20/21, \$2,340,000 – Federal Grant
- North Mesa Road & Utility Improvements (Casa de Oro) – Design & Bidding
- Sherwood Blvd Roadway & Drainage Improvements – Design & Bidding
- 33rd/34th Street Loop Roadway & Utility Improvements – Preliminary Engineering
 - Phase I – FY 2021/22, \$700,000 – Federal Grant
- Canyon Rim Trail Phase III – Preliminary Design
- Wayfinding Signage Project – Construction RFP
 - FY 2021/22/23, \$4,250,000 – Federal/State Grant
- DP Road Phase II Roadway and Utility Infrastructure Improvements – Design Ongoing
- Deacon Street Improvements – Pre-design Scoping
- 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
- Marriott TownePlace Suites & Conference Center – Trinity Dr./20th Street
- Mirador Mixed-Use Development
- 1247 Trinity Dr – Starbucks
- 2551 Central Avenue – Reel Deal Redevelopment
- 557 Oppenheimer – Timber Ridge 2
- Downtown Master Plan & Development Code Update

- Engineering Review or Infrastructure Inspections
- Tract A-19 Mirador Subdivision
- Trinity/35th Street Realignment & Trinity Road Diet
- Finch Street Extension
- Arkansas Ave. Townhomes
- Tract A-9 (Canyon Walk Apartments/DP Road Phase I)
- Tract A-8 (The Bluffs)
- Ponderosa Estates Phase 3 Subdivision
- 1501 Trinity Dr – Natural Grocers
- 1010 Central Ave – Los Alamos Schools Credit Union

PUBLIC WORKS - ENGINEERING AND PROJECT MANAGEMENT

Facility Projects:

- Airport and Aquatic Center Roof Renovations – Design & Procurement
- Betty Ehart Senior Center Kitchen Equipment Replacement (State Grant) – Design Ongoing
- EcoStation Ventilation System Upgrade
- Facility Condition Assessment – RFP in Process
- Facility On Call Construction – RFP in Process
- Fire Station 3 Air Vac Unit Installation
- Fire Station 6 High-speed Overhead Door Installation
- Fire Station 6 Restroom Improvements
- Fuller Lodge Art Center Canopy Replacement – Design Ongoing
- Golf Course Clubhouse Patio Enclosure
- Golf Course Irrigation Project
- Golf Course Site Improvements – Design Ongoing
- Hazardous Material Testing & Abatement Contract
- Ice Rink Locker and Restroom Improvements Project
- Kiddie/Multigenerational Pool at the Aquatic Center – Design & Procurement
- Municipal Building Computer Room Air Conditioning Upgrade – Design
- Municipal Building Records & Archive HVAC Unit Replacement
- Splash Pad at Piñon Park
- Tween Center Program/Site Evaluation – Pre-design Scoping
- Utilities/Customer Service Remodel – Design
- WAC (Christian Science) Building Facility Study – RFP

Survey & Mapping:

- CIP Project Support:
 - Airport Fuel Farm
 - Aquatic Center Kiddie/Multigenerational Pool
 - North Mesa Road & Utility Improvements (Casa de Oro)
 - 33rd/34th Street Loop Roadway & Utility Improvements
- Economic Development Support:
 - 3689 and 3661 Trinity Lot Consolidation
 - Finch Street Extension
 - Trinity/35th Realignment & Road Diet
- Operations & Miscellaneous Project Support:
 - Cemetery Survey
 - DPU White Rock Waste Water Treatment Plant
 - DPU Compost Yard Topographic Survey

PUBLIC WORKS - ENGINEERING AND PROJECT MANAGEMENT

Performance Measures

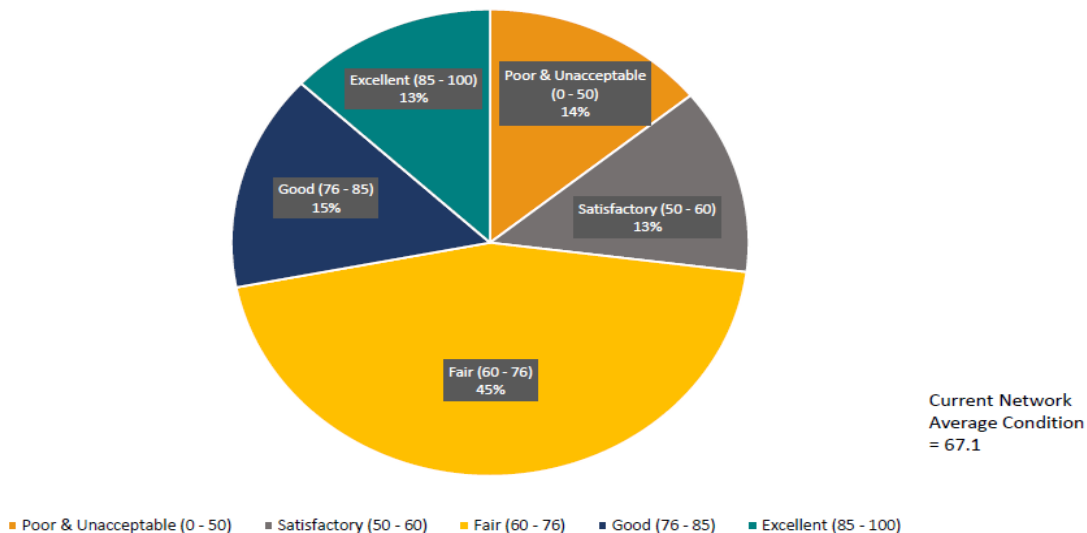
Performance Measures Narrative and Analysis

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 Actual	FY2021 Estimated	FY2022 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	67
			Average PCI Increase or Decrease of Performance Target PCI	-5	-4	-4	-3	-3	-3

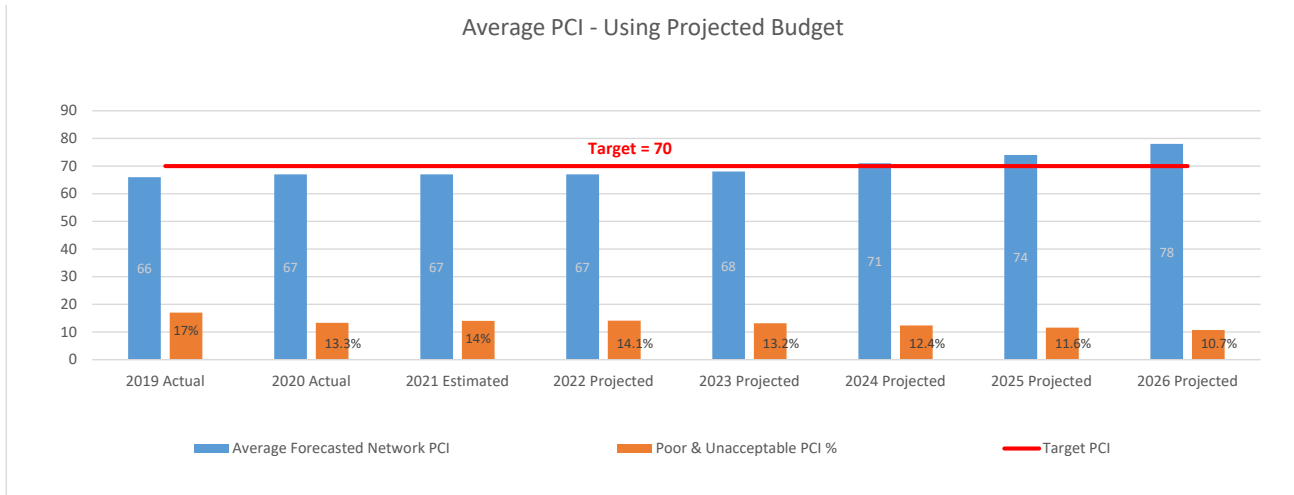
To provide clear and more substantive information, the following pie chart illustrates the condition of the County roadway network by PCI at the end of 2019 with an average PCI of 66 for the road network as a whole.



The average PCI for 2020 remained unchanged from 2019 representing a steady state condition of the County's overall road network condition. This is short of the County's performance target PCI of 70. However, "Poor & Unacceptable Roads" (PCI of 50 or less) decreased from 17% to 14% as compared to 2019 as a result of investments made to reconstructing roads in this category. Interestingly, but not surprisingly, "Fair" roads increased substantially from 24% in 2019 to 45% in 2020 an indicator that more investment will be needed with pavement preservation and maintenance activities (i.e. micro/slurry seals and overlays). Measured performance over time shows the projected average PCI gradually increasing over several years assuming road budget revenues are sustained and increase 3% through 2026 for road reconstruction with additional investment for pavement maintenance and preservation. 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 continuing to decline assuming road construction cost escalation does not

PUBLIC WORKS - ENGINEERING AND PROJECT MANAGEMENT

Average PCI - Using Projected Budget



A backlog of roads in poor condition is not unusual particularly given funding constraints. A backlog of 5% or less is generally a tolerable target. Roads in this category have historically been reconstructed over time jointly with Public Utility water, gas, sewer and electric line replacements. The 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.



Road Diet on Trinity Drive

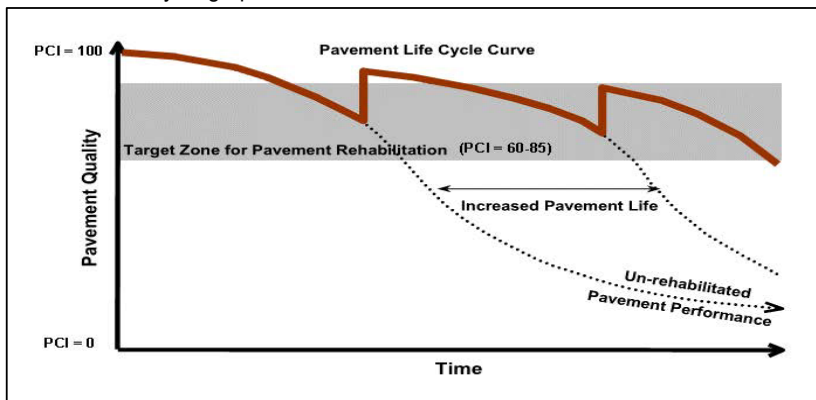


Trinity Drive Pedestrian & ADA Improvements



Paving at Mirador Subdivision

The challenge with a successful pavement management program is to provide sufficient investment for 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.



Barranca Mesa Improvements

PUBLIC WORKS - ENGINEERING AND PROJECT MANAGEMENT



Ice Rink Improvements Project



Golf Course Patio & HVAC Improvements



Pinon Park Splash Pad



Pinon Park Splash Pad



Paving on Trinity Drive



Trinity Pedestrian & ADA Improvements



Paving - Mirador Subdivision

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

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	% Variance FY2022 vs FY2021
Expenditures by Type:					
Salaries	1,344,733	1,379,871	1,548,830	1,520,413	-2%
Benefits	580,918	601,786	711,552	669,871	-6%
Professional / contractual services	1,666,448	769,294	1,330,482	1,343,837	1%
Materials / supplies	508,100	380,485	433,420	444,577	3%
Interfund charges	807,604	1,143,071	970,283	927,743	-4%
Capital outlay	9,882	112,498	0	0	N/A
	<u>4,917,685</u>	<u>4,387,005</u>	<u>4,994,567</u>	<u>4,906,441</u>	-2%
Expenditures by Program:					
Traffic & Streets	4,027,527	3,779,811	3,958,567	3,843,561	-3%
Pavement Preservation	890,158	607,194	956,000	982,880	3%
Signal Street Lights	0	0	80,000	80,000	0%
	<u>4,917,685</u>	<u>4,387,005</u>	<u>4,994,567</u>	<u>4,906,441</u>	-2%
FTE Summary:					
Regular (full & part time)	24.00	24.00	24.00	24.00	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.

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.



Snow plowing efforts



Crews repair a light pole due to an accident



Repaving in the Ponderosa Estates

Significant Accomplishments - FY2020

This year Traffic and Streets division managed several pavement preservation projects in Los Alamos on Sandia/Trinity Loop, Barranca Mesa, North Mesa and Central Avenue. The projects consisted of crack sealing, polymer patching and applicable roadway striping. Applying a pavement preservation treatment while the pavement is still in relatively good condition it will extend the life of the asphalt. County crews also performed several in-house projects including, asphalt, concrete and drainage repairs on Broadview Drive, Estates Drive, Ponderosa Estates, North Road, Sage Loop, Sherwood Boulevard, Kolleen Court and Monte Rey Drive.



Pavement Preservation Program



Street signs replacement project

This year Traffic and Streets also made improvements to its traffic signal network, including upgrades to its point to point radios, that are used to transmit traffic signal data. Two new traffic signal cameras were installed that are used to monitor the operation of the traffic signals. The traffic crews also updated new traffic signal heads on Diamond/Sandia and Central/15th Street. All of these upgrades were in addition to the operation duties of maintaining the County's traffic signals, school flashers, street lights, pavement markings and striping, and street signs.



Crews replace pavement markings



Covid19 sign board

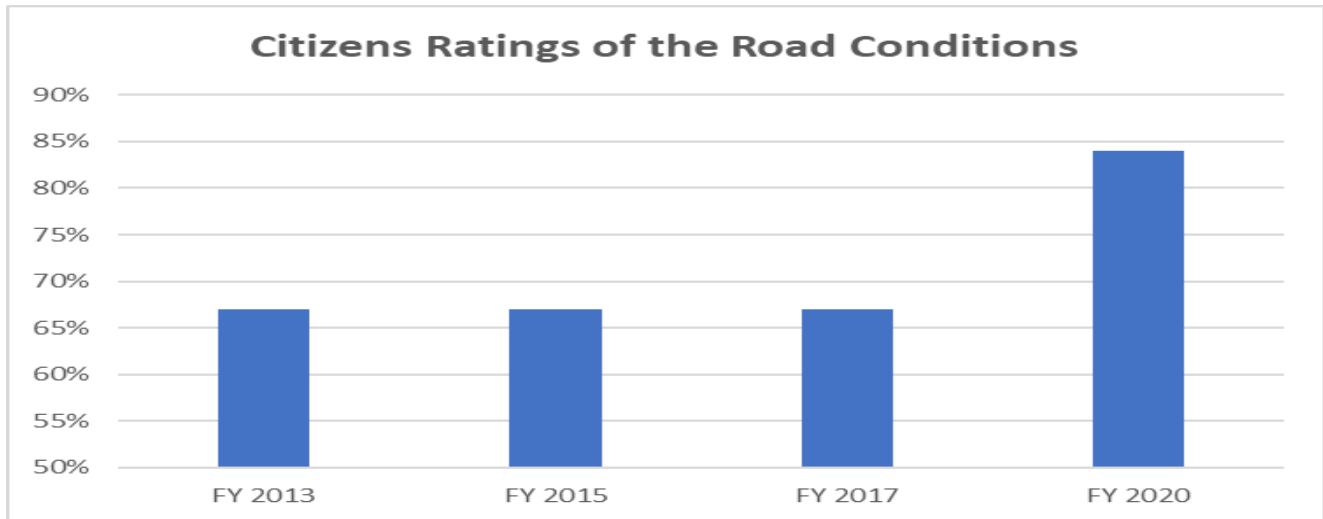
PUBLIC WORKS - TRAFFIC AND STREETS

Performance Measures

Consistently, Traffic and Streets maintains:

- 375,000 feet of white and yellow lane lines along with replacing pavement markings such as crosswalks, bicycle lane symbols, and
- Replacement of approximately 450 street signs
- Repairs and maintains the County's twelve traffic signals to ensure continuous safe operation
- 1,800 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	FY 2013	FY 2015	FY 2017	FY 2020
Quality Governance	Operational Excellence	Maintain Quality Essential Services	% of Citizens Rating Road Conditions as "Good" or "Excellent"	67%	67%	67%	84%



Priority	Strategic Focus Area	Goal	Performance Measures	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	FY 2022 Projected
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Number of Lane Miles in the Streets Preservation Project	25.4	20	20.4	21
			Cost per Lane Mile	\$35.84	\$35.84	\$35.43	\$35.43

PUBLIC WORKS - TRAFFIC AND STREETS

Narrative and Analysis

The Traffic and Streets Division is currently in year five of a seven-year replacement schedule that is upgrading all of the street name ID signs throughout the County. This past year crews worked on updating street ID's in Quemazon and the Townsite downtown area.

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 and 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 and Streets is also responsible for snow removal. Other County departments assist with snow removal, however Traffic and Streets is responsible for keeping roadways clear of snow and ice.

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.



Maintenance includes removal of vegetation from drainage ways

Pavement Preservation Project

CITIZEN SURVEY RESULTS

MOBILITY IN LOS ALAMOS COUNTY (% excellent or good)	Comparison to Benchmark	2020 Rating
Traffic flow on major streets	↑↑	73%
Ease of travel by car in Los Alamos County	↑↑	88%
Ease of travel by bicycle in Los Alamos County	↑	68%
Ease of walking in Los Alamos County	↑	84%
Traffic enforcement	↔	71%
Traffic signal timing	↔	67%
Street repair	↔	49%
Street cleaning	↑	80%
Street lighting	↑	77%
Snow removal	↔	77%

UTILITIES (% excellent or good)	Comparison to Benchmark	2020 Rating
Storm water management	↑	87%

LEGEND					
↑↑	Much Higher	↑	Higher	↔	Similar
↓	Lower	↓↓	Much Lower	*	Not Available

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

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	% Variance FY2022 vs FY2021
Expenditures by Type:					
Salaries	779,982	831,206	951,505	955,976	0%
Benefits	330,166	366,661	424,427	434,297	2%
Professional / contractual services	379,731	431,018	440,021	440,799	0%
Materials / supplies	182,593	221,561	285,392	284,392	0%
Interfund charges	951,933	974,513	1,065,909	1,069,583	0%
Fiscal charges	0	0	500	515	3%
	<u>2,624,405</u>	<u>2,824,959</u>	<u>3,167,754</u>	<u>3,185,562</u>	1%
FTE Summary:					
Regular (full & part time)	14.00	14.00	20.00	20.00	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 staff. This includes working on HVAC systems, plumbing, electrical and all components for these systems. In addition, Facilities 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.



Community Tree at the Municipal Building

Significant Accomplishments - FY2020

- Repaired HVAC unit for Bayo Plant entrance
- Replaced counter sandwich style coolers
- Manufactured plexiglass COVID-19 personnel barriers
- Replaced Fire Extinguishers in 16 Buildings (118 Extinguishers)
- Installed water bottle filling stations at varies buildings
- Repaired Mesa Public Library HVAC system
- Replaced server room A/C for Pajarito Cliffs Building 4
- Maintained included major repairs of HVAC system for MUNI Server Room (pending replacement)
- Maintained HVAC system for MUNI Server Room (pending replacement)
- Install chair guards at the Municipal Building - 75% completed
- Replaced 4 heating coils at the jail
- Maintained boiler at Fire Station #3 (pending replacement)
- Stained exterior wood at the Visitor Center in White Rock, working on the entrance to White Rock Senior Center
- Replaced several overhead doors throughout County facilities
- Replaced fluorescent lights with LED in the Indoor Arena
- Managing numerous third-party contractors performing specialized work



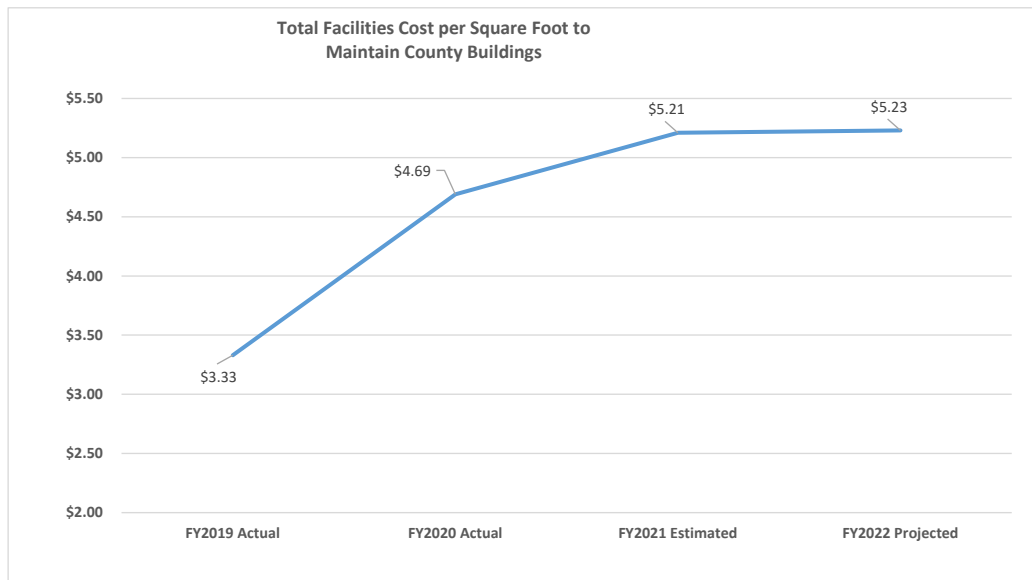
New fire extinguishers were distributed, bottle filling stations were installed and crews assisted LARSO with food distribution tents

Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Total Facilities Costs per Square Foot	\$4.69	\$5.21	\$5.23

Performance Measures Narrative and Analysis

The cost per square foot has gone up, year to year, due to increasing contracted services, parts, materials, and utility costs.



Crews installed floor decals and fabricated hand sanitizer stations and protective barriers at County buildings

MAJOR FACILITIES MAINTENANCE PROJECTS

	FY 2022 Adopted Budget	FY 2023 Projected Budget	FY 2024 Projected Budget	FY 2025 Projected Budget
<i>New General Fund Dollars</i>	2,257,000	2,324,710	2,394,451	2,466,285
<i>Carryover from prior years</i>	223,970	463,970	18,770	28,311
TOTAL	2,480,970	2,788,680	2,413,221	2,494,596
Facility				
Aquatic Center			310,000	Pending Facilities Condition Assessment
BESC Senior Center	300,000	1,450,000		
Community Building			530,000	
Fire Station 3	600,000			
Fuller Lodge				
Fuller Lodge	150,000			
Golf Course Clubhouse	170,000			
Golf Course Maintenance Building				
Ice Rink			300,000	
LA Little Theatre	80,000	800,000		
Municipal Building	150,000			
Overlook Park - Parks Maint Bldg			350,000	
Red Cross/Stone Cabin		75,000		
White Rock Complex			450,000	
MFM Overtime	10,000	10,000	10,000	10,000
Misc. Maintenance	557,000	434,910	434,910	434,910
TOTALS BY YEAR	\$ 2,017,000	\$ 2,769,910	\$ 2,384,910	\$ 444,910
Estimated Carryover	\$ 463,970	\$ 18,770	\$ 28,311	\$ 2,049,686

Note: \$449,646 of MFM funding is for labor/benefits relating to work on projects listed on this schedule to be performed by in-house Facilities Construction Crew & Buyer.

Projects and amounts shown for FY 2023 and beyond subject to change, pending design development and/or results of a Facilities Condition Assessment in late 2021/early 2022.

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, Betty Ehart Senior Center and the White Rock Complex.

The Custodial Maintenance Division's employees 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 County functions and public functions within County facilities.

Custodial Maintenance Program Budget

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	% Variance FY2022 vs FY2021
Expenditures by Type:					
Salaries	603,633	632,885	784,232	835,629	7%
Benefits	297,076	318,703	368,679	371,507	1%
Professional / contractual services	33,417	41,324	86,000	86,330	0%
Materials / supplies	105,634	111,050	150,800	155,500	3%
Interfund charges	26,868	37,704	35,811	53,720	50%
Capital Outlay	0	4,734	0	0	
	<u>1,066,628</u>	<u>1,146,400</u>	<u>1,425,522</u>	<u>1,502,686</u>	5%
FTE Summary:					
Regular (full & part time)	17.00	17.00	17.00	17.00	0%

Budget Overview

The Custodial Maintenance 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

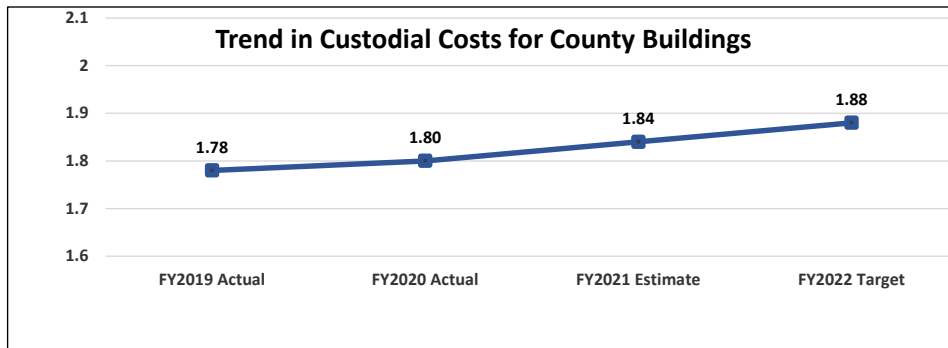
The purpose of the Custodial Maintenance Division is to promote innovative approaches, conscientious stewardship, and outstanding customer service while delivering clean and safe results to the County. In addition to maintaining over one half million square feet of County property on a daily basis, Custodial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

Significant Accomplishments - FY2020

- Provided additional support for disinfection of County facilities while maintaining normal cleaning duties
- Trained staff to provide rapid response disinfection using electrostatic sprayers
- Replaced wooden patio tables at Fuller Lodge with more attractive metal tables
- Continued to plant and maintain annual flowers on the patios of Fuller Lodge
- Assisted the Arts Council with decorating Fuller Lodge for the holidays
- Attended ISSA Trade Show and incorporated new ideas and products into cleaning practices
- While the number of events declined due to Covid the Division continued to provide excellent customer support for both County and public events with a 99.81% success rating (correct setup and on time building access for events).
- Added an additional 4 snow blowers to our fleet in order to provide even more efficient snow removal support

Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2019 Actual	FY2020 Actual	FY2021 Estimated	FY2022 Projected
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Total Custodial Costs per Square Foot.	\$ 1.78	\$ 1.80	\$ 1.84	\$ 1.88
			Total Events Supported/Correct Setup and On Time Building Access for Events.	2,863/ 99.79%	2,398/ 99.81%	250/ 99.81%	2,300/ 99.81%



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



Window washing at the Municipal Building



Snow plowing at the Municipal Building

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; administering vehicle fuel operations; managing vehicle/equipment acquisition, preparation and disposal; and operating the County's motor pool.

Fleet Program Budget

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adoptd Budget	% Variance FY2022 vs FY2021
Expenditures by Type:					
Salaries	605,254	622,415	744,362	748,215	1%
Benefits	248,933	263,824	317,309	340,244	7%
Professional / contractual services	121,511	116,226	202,686	167,185	-18%
Materials / supplies	1,321,606	1,115,052	1,506,029	1,495,755	-1%
Interfund charges	533,634	561,644	637,030	683,374	7%
Capital outlay	1,666,616	1,412,079	2,099,505	1,607,206	-23%
	<u>4,497,554</u>	<u>4,091,240</u>	<u>5,506,921</u>	<u>5,041,979</u>	-8%
FTE Summary:					
Regular (full & part time)	11.00	11.00	12.00	<u>12.00</u>	0%

Budget Overview

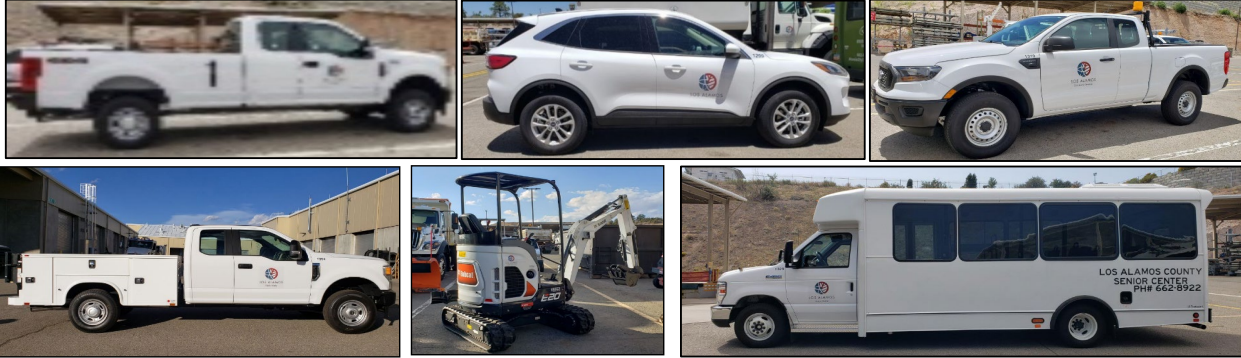
Fleet manages all maintenance activities for the County's 344 vehicles along with 218 other types such as trailers, mowers, and snow blowers. Fleet manages the automotive and heavy equipment maintenance, overhaul, and servicing activities. Fleet employees prepare new vehicles for service, adding vehicle 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. Fleet 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. Fleet has also implemented a "Bike at Work" initiatives where we take bikes that were taken to the Eco Station, refurbish them, and place them at the Municipal Building for employees to use. This gives employees the ability to run short errands where a car is not needed thus helping with the County's green and alternative fuel initiative.

All new purchases for vehicles and equipment are part of the budget cycle and are analyzed through Fleet's management software 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.

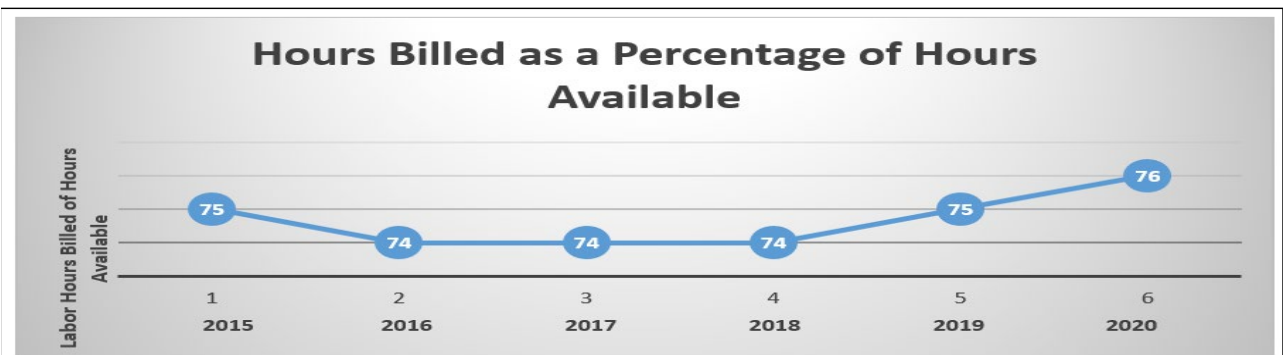
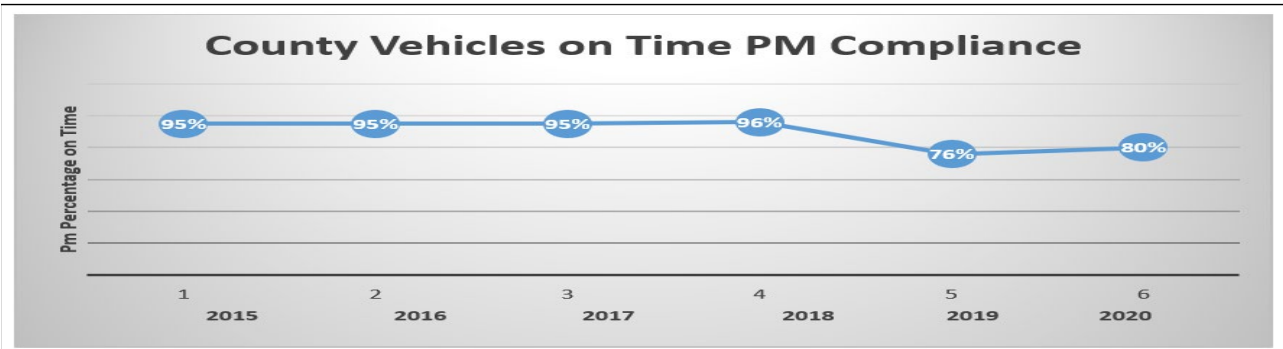


New vehicles arrive at the Fleet Shop for various County departments

Significant Accomplishments - FY2020

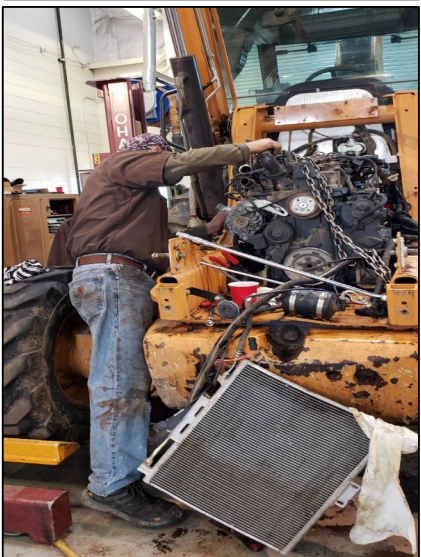
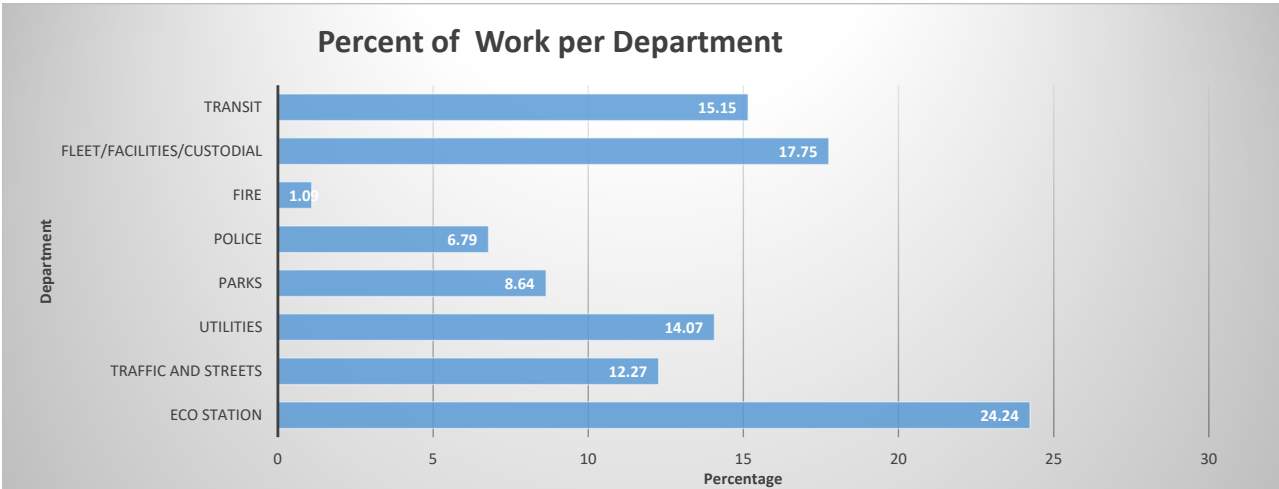
- Working with Transit on specifications and ordering of electric buses
- Purchased two EZ Rider II buses for Transit
- Working on upgrade for motor pool key valet box
- Worked with Finance for a second year on Vehicle IDC model
- Acquired two electric vehicles for motor pool and Utilities
- Mechanics attended street sweeper training
- Technician training in advanced exhaust systems, A/C systems and diagnostics
- Conducted training with Senior Center staff on the operation of the new bus

Performance Measures

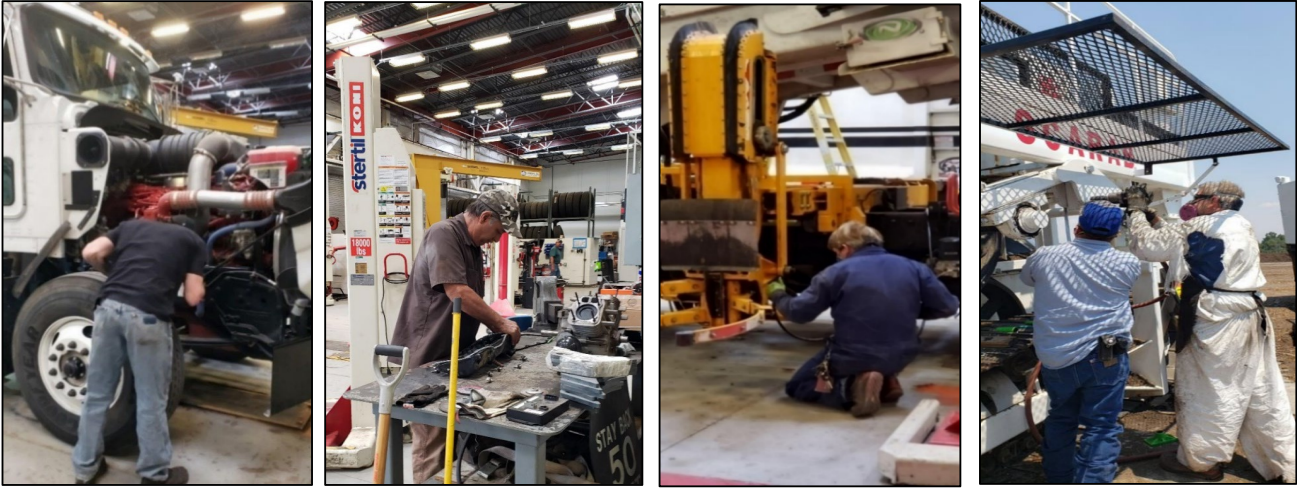


Performance Measures Narrative and Analysis

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



Fleet mechanics work on various types of County vehicles and equipment



Fleet mechanics work on various types of County vehicles and equipment



Fleet staff provide assistance with snow removal at PCS

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

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	% Variance FY2022 vs FY2021
Expenditures by Type:					
Salaries	1,532,760	1,663,253	2,203,524	2,173,671	-1%
Benefits	746,086	756,947	880,792	935,996	6%
Professional / contractual services	88,965	127,481	151,011	136,452	-10%
Materials / supplies	46,432	68,683	39,472	56,357	43%
Interfund charges	1,205,259	1,260,058	1,396,338	1,662,880	19%
Capital outlay	108,361	765,148	1,417,026	33,000	-98%
	<u>3,727,863</u>	<u>4,641,570</u>	<u>6,088,163</u>	<u>4,998,356</u>	-18%
FTE Summary:					
Regular (full & part time)	33.58	33.58	33.58	33.58	0%
Limited term	4.55	4.55	4.55	4.55	0%
	<u>38.13</u>	<u>38.13</u>	<u>38.13</u>	<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., with frequency is every 30 minutes on weekdays and 20 minutes on weekends, and increased service provided on holidays during the shuttle season
- Afternoon Express service operates only on school days, is open to the general public, and includes added 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.

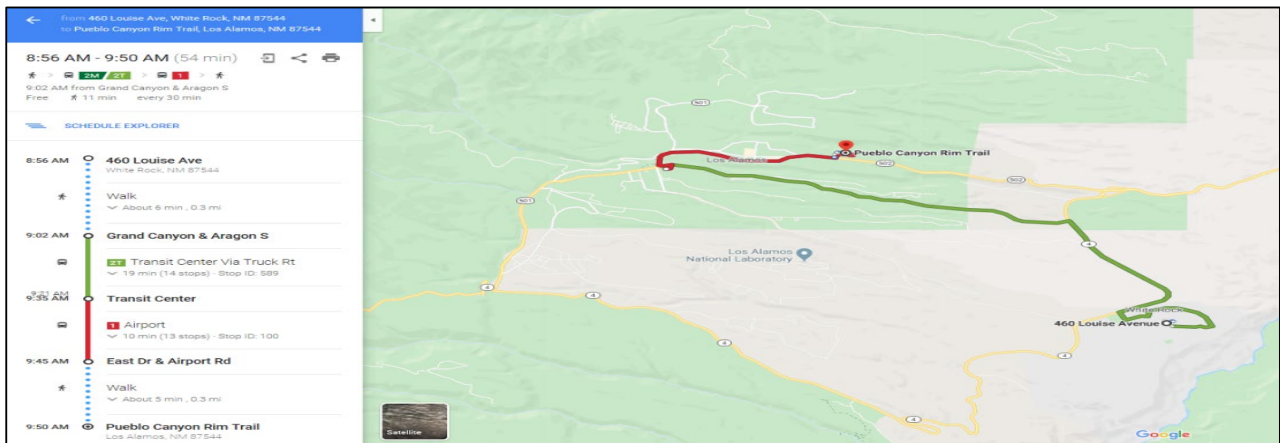


Significant Accomplishments - FY2020

- Placed two Eldorado Ez Riders II, 22 passenger buses into revenue service
- Installation and use of 2 way digital radio communication system replacing outdated analog system
- Assist in delivery of 2,402 hot meals to senior citizens of White Rock and Los Alamos assisting the Senior Services Division
- Purchased planning software to assist in route creation, edits and detours
- Obtained Planning Service Grant in the amount of \$50,000 to update 5 year Transit Study
- Awarded Federal Assistance "CARES" Act grant in the amount of \$1,213,435 to assist with expenses related to COVID -19 reduction in service from March 2020 through March 2021
- Assisted Custodial division with 1.5 FTE for four months to assist with cleaning and sanitization of County facilities



Atomic City Transit participated in Transportation Day at the Legislature

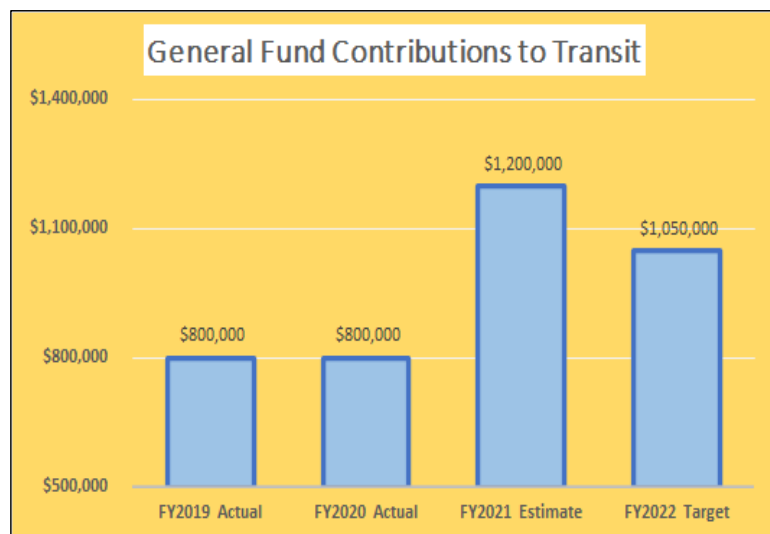
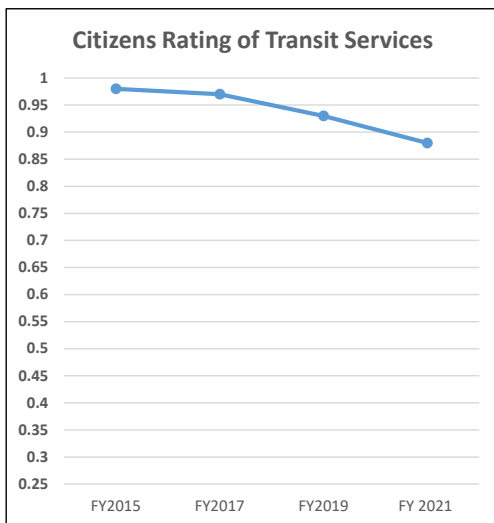


Real Time Transit feed enhances rider's experience

PUBLIC WORKS - TRANSIT DIVISION

Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2015	FY2017	FY2019	FY 2021
Quality Governance	Operational Excellence	Maintain Quality Essential Services	% of Citizens Rating Transit Services as "Good " or "Excellent"	98%	97%	93%	88%



Priority	Strategic Focus Area	Goal	Performance Measures	FY2019 Actual	FY2020 Actual	FY2021 Estimate	FY2022 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Infrastructure	Number of One-way Passenger Trips	451,373	321,140	19,000	300,000
			Number of Miles of Service Provided	621,744	452,962	233,814	535,000
			LAC General Fund Contribution	\$ 800,000	\$ 800,000	\$ 780,255	\$ 1,050,000
			Cost per Mile from General Fund	\$ 1.29	\$ 1.77	\$ 3.34	\$ 1.96

PUBLIC WORKS - TRANSIT DIVISION

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.



Employees clean and disinfect buses and bus shelters and perform bus stop maintenance



Atomic City Transit participated in "Sound the Horn" in support of essential workers across the nation

CITIZEN SURVEY RESULTS

QUALITY OF FACETS OF LIVABILITY (% excellent or good)	Comparison to Benchmark	2020 Rating
Overall quality of the transportation system in Los Alamos Count	↔	84%

MOBILITY IN LOS ALAMOS COUNTY (% excellent or good)	Comparison to Benchmark	2020 Rating
Overall quality of the transportation system in Los Alamos county	↔	84%
Ease of travel by public transportation in Los Alamos County	↑↑	76%
Atomic City Transit	↑↑	88%

LEGEND											
↑↑	Much Higher	↑	Higher	↔	Similar	↓	Lower	↓↓	Much Lower	*	Not Available

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

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	% Variance FY2022 vs FY2021
Expenditures by Type:					
Salaries	887,810	943,363	1,015,133	1,054,684	4%
Benefits	390,606	428,461	457,824	455,313	-1%
Professional / contractual services	1,441,019	1,279,352	1,533,573	1,595,769	4%
Materials / supplies	275,532	176,094	281,202	281,302	0%
Interfund charges	849,307	968,404	1,138,164	1,134,142	0%
Capital outlay	0	56,907	175,000	2,432,800	1290%
Fiscal charges	327,899	330,630	326,985	326,985	0%
	<u>4,172,173</u>	<u>4,183,211</u>	<u>4,927,881</u>	<u>7,280,995</u>	48%
FTE Summary:					
Regular (full & part time)	18.24	18.24	18.24	18.24	0%

Budget Overview

Environmental Services Division will provide residential curbside collection of trash, recycle and yard trimming materials for ~7,200 residential customers. Environmental Services will also provide monthly to service 447 commercial recycle and trash dumpsters. Additional services that will be accomplished with the proposed budget include:

- Conduct Food Waste Composting feasibility study for Los Alamos County
- Provide support to the Resiliency, Energy & Sustainability Task Force, Environmental Sustainability Board, Zero Waste Team, and Los Alamos County Green Team
- Continue food waste prevention education efforts to decrease food waste sent to the landfill
- Promote backyard composting to LAC residents in effort to reduce food waste sent to the landfill
- Operate 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
- Revamp the Household Hazardous Waste collection area, increase the storage and working areas, and address drainage issues
- Decrease recycling contamination below the current contamination rate of 17% by providing education and outreach to the community
- Increase cardboard and glass recycling in the business community
- Promote zero waste initiatives such as food waste prevention, recycling, reuse, waste reduction, and back yard 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.

PUBLIC WORKS - ENVIRONMENTAL SERVICES

Program Purpose

To ensure municipal solid waste is properly managed in a way that protects the public and environment. Furthermore, the programs offered promote environmental stewardship and enhance environmental quality, resulting in a more sustainable community, economy, and environment.



Key Club members participating Quaran-Clean Up Los Alamos Day!



Transfer station ventilation system upgrade project

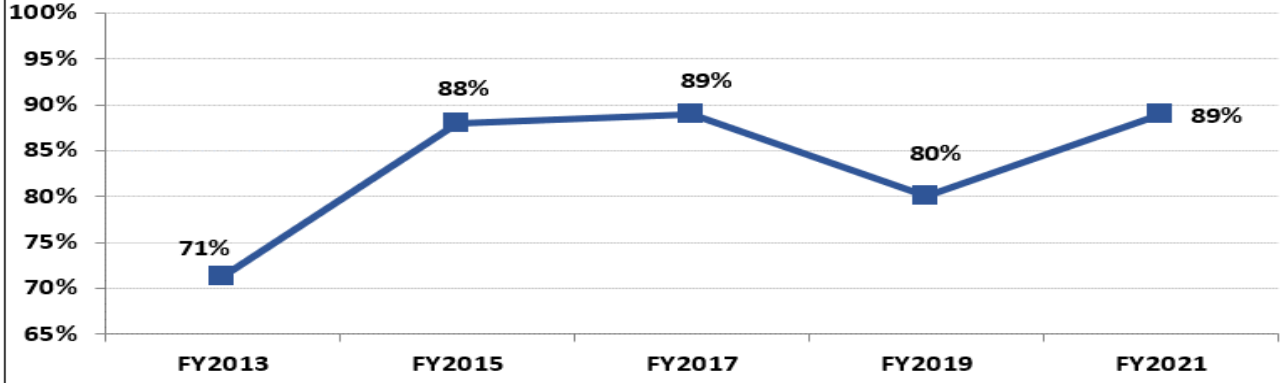
Significant Accomplishments - FY2020

- Maintained quality, essential solid waste and recycling services to the community during the COVID-19 pandemic serving an additional 4,500 residential customers at the Transfer Station and Overlook Convenience Center last year
- Solicited Request for Proposals to conduct a food waste composting feasibility study for Los Alamos County
- Continued implementation of Yard Trimming curbside collection program. Participation increased from 63% to 69% or from 4,315 households to 4,726 households respectively
- Distributed backyard composting kits to the community of Los Alamos in effort to reduce food waste sent to the landfill in partnership with PEEC and partially funded by a New Mexico Clean and Beautiful grant from Keep New Mexico True
- Operated, monitored, and maintained the Gas Collection and Control System to mitigate landfill gas migration on the closed Los Alamos County landfill; where the landfill gas levels have declined significantly and are within acceptable NMED limits and NMED authorized Los Alamos County to reduce methane monitoring frequency from weekly to quarterly reporting
- In partnership with Engineering Division, the Transfer Station ventilation system was upgraded to improve air quality and visibility in the transfer station as well as provide adequate means of dust control
- In celebration of America Recycle's Day, Los Alamos County Environmental Services partnered with Los Alamos Public Schools to virtually host the annual Recycle Art Fair and Fashion Show, and poster contest
- Hosted 17th Annual Quaran-Clean Up Los Alamos Day. This year 25 groups and 250 citizens participated in the event
- The Zero Waste Team continued to educate the community on food waste prevention, recycling right and backyard composting

Performance Measures

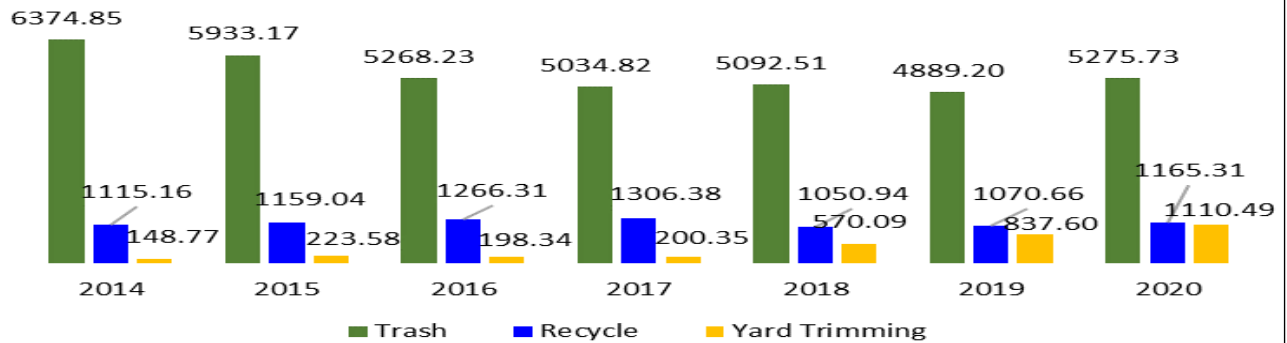
Priority	Strategic Focus Area	Goal	Performance Measures	FY2013	FY2015	FY2017	FY2019	FY2021
Quality Governance	Operational Excellence	Maintain Quality Essential Services	% of Citizens Rating Residential Recycling Services as "Good" or "Excellent".	71%	88%	89.0%	80.0%	89.0%

Citizen Satisfaction with Residential Recycling Services



Priority	Strategic Focus Area	Goal	Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Estimated	FY2022 Projected
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Infrastructure	Residential Waste Generated per household (in tons).	0.75	0.71	0.71	0.69	0.65	0.63
			Percent of Waste Recycled per EPA Guidelines. (This includes mixed recycle and yard trimmings)	25.0%	27.4%	28.0%	30.0%	32.0%	34.0%
			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%	53.0%	55.0%	57.0%

Annual Collection Report



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.

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 837.60 tons over 2018. In 2020 diversion increased by another 24% over 2019 from 837.60 tons to 1110.49 tons. Diversion of mixed recycling and yard trimmings by Los Alamos County residents reduced greenhouse gas emissions by 6,174.12 tons in 2020. The amount of residential solid waste increased by 7% over 2019 from 4889.21 tons to 5275.73 tons. The increase in tonnages can be attributed to the COVID-19 pandemic, as many residents were home and cleanup projects and home improvement projects increased.



Poster Contest Winner - Brandon Keller



Recycle Fashion Show winner - Hawke Linberg



Environmental Services maintained, essential trash and recycling services during COVID-19 pandemic.

Just Eat It Drive-In Movie
 August 28th 8:30 PM
 130 Central Park Square

Register with
 Eventbrite:
<https://www.eventbrite.com/e/30906349563>

LA Cares will be collecting food and/or monetary donations to benefit our local food bank.

Thank You

project Y
 COMMUNITY LOS ALAMOS

Food Collection
 solidwaste@lacnm.us
 505-662-8163

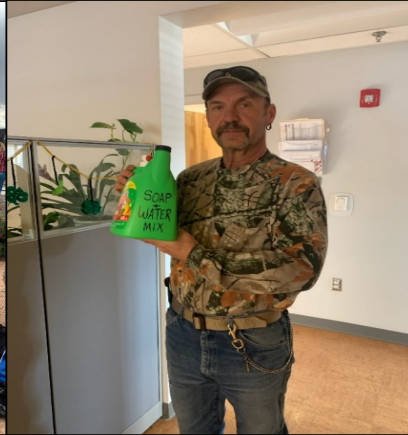
LOS ALAMOS
 Environmental Services



Drive in movie of Just Eat It: A Food Waste Story as part of the Food Waste Prevention initiatives.



Staff and Green Team Member - Josh Levings



Clint Chevalier - Pandemic Hacks



Lucas Gomez - Scale Operator



Earth Day



Landfill Slope Stabilization Project

CITIZEN SURVEY RESULTS

UTILITIES (% excellent or good)	Comparison to Benchmark	2020 Rating
Garbage collection	↔	89%

NATURAL ENVIRONMENT (% excellent or good)	Comparison to Benchmark	2020 Rating
Recycling	↔	80%
Yard waste pick-up	↔	85%

LEGEND											
↑↑	Much Higher	↑	Higher	↔	Similar	↓	Lower	↓↓	Much Lower	*	Not Available

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

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	% Variance FY2022 vs FY2021
Expenditures by Type:					
Salaries	101,226	79,971	95,592	80,736	-16%
Benefits	22,783	18,266	22,773	41,883	84%
Professional / contractual services	908,300	228,698	992,300	1,287,966	30%
Materials / supplies	24,042	6,871	37,442	37,899	1%
Interfund charges	177,845	127,248	165,557	226,968	37%
Capital outlay	20,363	28,120	60,000	2,522,250	4104%
Fiscal charges	570	545	1,500	1,545	3%
	<u>1,255,129</u>	<u>489,719</u>	<u>1,375,164</u>	<u>4,199,247</u>	205%
FTE Summary:					
Regular (full & part time)	1.00	1.00	1.00	1.00	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.

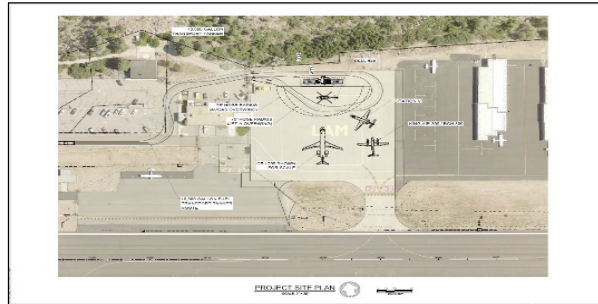
PUBLIC WORKS - AIRPORT

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.



Kroger Corporation representatives visit Los Alamos



Fuel Farm Design

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.

US Air Force HC-130J Trains at Los Alamos Airport. Flight crewmembers from Kirkland Air Force Base recently flew a HC-130J aircraft to Los Alamos Airport for high-altitude, short-field airport operations training. According to the Air Force, the HC-130J is the only dedicated fixed-wing personnel recovery platform in their arsenal. Its mission is to rapidly deploy to execute personnel recovery operations in all-weather and austere conditions. When tasked, the aircraft also conducts humanitarian assistance operations, disaster response, security cooperation/aviation advisory, emergency aeromedical evacuation, and noncombatant evacuation operations.

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.



US Air Force HC-130J



Pavement Maintenance at Los Alamos Airport

Successful Flight Testing by Silent Falcon. Los Alamos Airport was selected by the NM Department of Transportation Aviation Division as a test site for Silent Falcon. Silent Falcon is an organization that uses unmanned aerial vehicles (UAVs) equipped with a modular payload bay for carrying various sensors used for specific applications such as wildland fire support, crop evaluation, and film production. In November of last year, Silent Falcon tested one of its large UAVs, equipped with a high-resolution camera and a LIDAR sensor, to precisely and quickly conduct airfield pavement inspections.

Performance Measures

Priority	Strategic Focus	Goal	Performance	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	Area		Metric	Actual	Actual	Actual	Estimated	Projected
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Infrastructure	Number of Based Aircraft	58	60	64	63	64
			Percentage of O&M Expenses Recovered Through Enterprise Revenues	27.4%	36.7%	44.8%	*100%	**32%
			Percentage of CIP and Other Project Expensed Recovered Through Grants	61.1%	69.0%	87.9%	85.0%	90.0%

*Manager vacancy and Covid19 Relief

** Loss of rental car concession

Performance Measures Narrative and Analysis

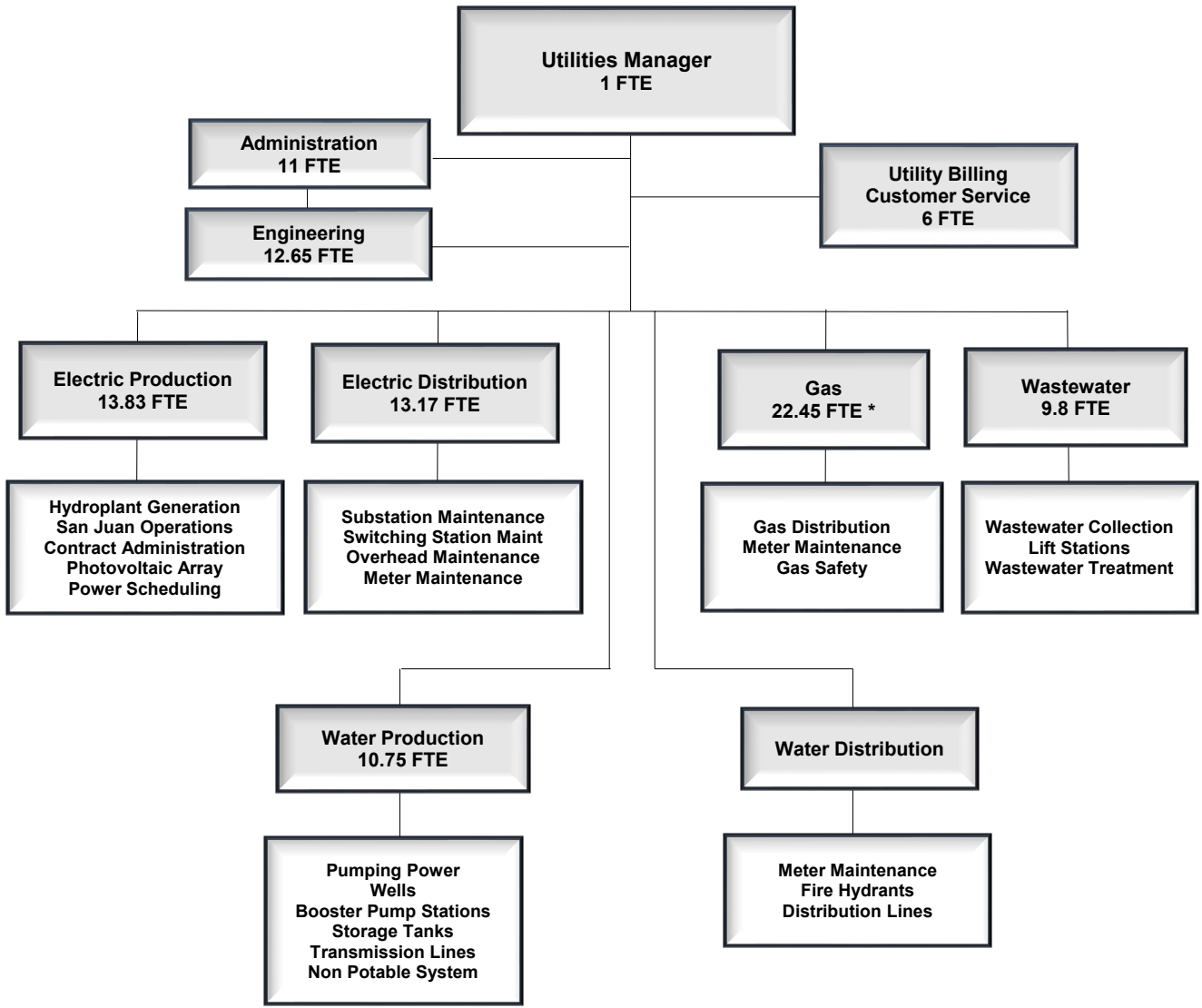
The number of aircraft based at the airport jumped to 60 in FY19 and 64 in FY20 due to the purchase and completion of new county-owned hangars. These hangars produce \$39,600 in new enterprise revenues, lowering General Fund subsidies. In addition, the airport staff continues to aggressively pursue and 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.



FY2022 Budget Options - Public Works

CMO Rank	Item #	Dept	Division	Amount	Short Description	Detailed Notes	Recurring/One-Time	Fund
B	26	PW	Engineering & PM	\$ 2,500,000	Road Project	33rd/34th Street + Arkansas Street Road projects to align with DPU Plan	One-time	CIP Fund
D	41	PW	Env Services	\$ 2,400,000	Bear Carts County Wide	Automated unlocking bear carts for all 7,000 customers. Anyone who purchased previously would receive the upgraded version. Ongoing increased cost for replacement. This does not include 279 dumpsters. 19 are bear proof currently. Need 260 dumpsters @ \$2,500 for \$650,000	One-time	Env Services
D	42	PW	Transit	\$ 33,000	Ford Explorer 4WD	Ford Explorer 4WD for shuttle/Admin use	One-time	Transit

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.

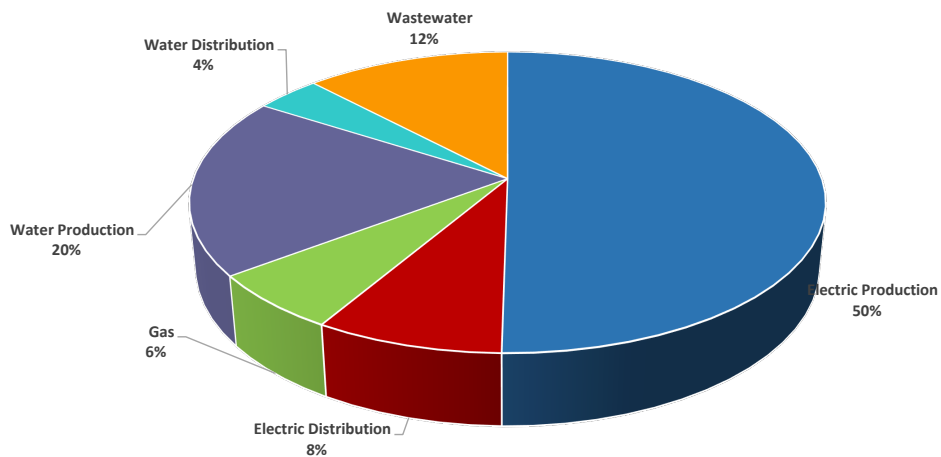
Values: The Utilities Department values our:

- **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.

Expenditures by Program/Subfund



UTILITIES DEPARTMENT

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	% Variance FY2020 vs FY2021
Expenditures by Program:					
Electric Production	37,183,748	33,416,117	38,228,532	41,985,130	10%
Electric Distribution	6,659,170	6,802,746	6,572,161	6,922,983	5%
Gas	4,654,801	4,644,557	4,554,939	5,171,462	14%
Water Production	6,844,474	4,539,687	14,326,066	16,139,772	13%
Water Distribution	1,822,994	2,622,015	2,808,608	3,229,812	15%
Wastewater	3,905,191	4,551,655	19,511,811	10,096,107	-48%
	<u>61,070,378</u>	<u>56,576,777</u>	<u>86,002,117</u>	<u>83,545,266</u>	-3%
Expenditures by Type:					
Salaries	7,056,126	7,405,972	7,650,724	8,007,923	5%
Benefits	2,537,635	2,695,142	2,936,685	3,124,696	6%
Professional & Contractual services	41,262,638	36,731,680	47,304,824	42,618,571	-10%
Materials / supplies	1,826,394	1,531,165	2,103,866	2,082,455	-1%
Interfund charges	3,420,617	3,508,748	3,825,239	3,543,847	-7%
Capital outlay	154,528	33,052	17,175,714	20,274,600	18%
Fiscal charges	4,812,440	4,671,018	5,005,065	3,893,174	-22%
	<u>61,070,378</u>	<u>56,576,777</u>	<u>86,002,117</u>	<u>83,545,266</u>	-3%
FTE Summary:					
Regular (full & part time)	93.00	94.00	94.00	95.00	1%
Limited Term	0.00	0.00	2.00	2.00	
Casual, Student, & Temp.	4.60	4.60	3.65	3.65	0%
	<u>97.60</u>	<u>98.60</u>	<u>99.65</u>	<u>100.65</u>	1%
FTEs By Division:					
Electric Production	13.00	12.80	12.83	13.83	8%
Electric Distribution	37.30	39.50	41.82	42.82	2%
Gas	27.91	26.79	24.45	23.72	-3%
Water	9.49	9.49	10.75	10.75	0%
Wastewater	9.90	10.02	9.80	9.53	-3%
	<u>97.60</u>	<u>98.60</u>	<u>99.65</u>	<u>100.65</u>	1%

Budget Summary

The FY22 expenditure budget overall as presented is \$21,530,836 higher than the FY22 projection presented last year, primarily because of the re-budgeting of several projects in FY22 that could not be completed in FY21, due in large measure to work restrictions related to COVID; some additional projects scheduled due to the availability of very favorable financing options; and projected increases in costs of purchased commodities (electricity and gas). Excluding these items, the budget for department funded activities represents a 3.47% increase over the approved FY21 budget, including the projected 3% wage and benefits increases per County Budget Office guidance.

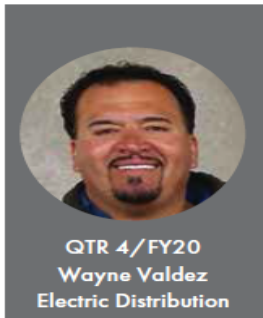
Direction from Council and the ordinance proposed for approval in February calls for the Department to budget for the five percent profit transfer in the electric and gas sub funds, and to propose infrastructure projects that would be funded by return of those funds to the Department. Those projects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

The FY21 Projected Actuals are somewhat higher than the FY21 Approved budget, as several projects were carried over from FY20 and are included in the projected actuals. Budget authority for those projects was initially established in FY20 and is also carried over. There are likely to be similar carry overs from FY21 into FY22.

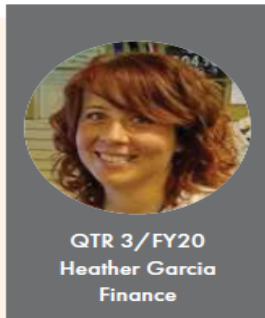
Customer Survey Results: Residential Customer Satisfaction			2011	2013	2015
Electric	Overall Quality		N/A	N/A	3.5
	Reliability		3.1	3.3	3.4
	Value		3.1	3.1	3
Gas	Overall Quality		3.6	3.6	3.6
	Reliability		N/A	N/A	3.6
	Value		N/A	N/A	3
Water	Overall Quality		3.5	3.6	3.6
	Reliability		N/A	N/A	3.6
	Value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

Safety Employees of Fiscal Year 2020



Wayne Valdez, an electric lineman with the electric distribution division performs his work with safety in mind in all aspects of his job. Not only does he consistently make sure he is wearing his own personal protective equipment (PPE), but he goes above and beyond by making sure others on the crew are also wearing their PPE.



Heather Garcia, business operations manager in the finance and administrative division contributes to DPU's safety culture by routinely observing and making suggestions to improve working conditions in the office. Most recently, of her own volition, she sewed over 250 cloth masks to protect the safety of county employees during the COVID-19 pandemic



Mark Lujan, engineering associate in the engineering division, oversees building permits and coordinates associated new service connections. Recently, he proposed an improved procedure for the condition of approvals as part of the permitting process. The new procedure ensures that contractors must render sites safe prior to DPU's field crews arriving to connect utility services.



Tyler Randolph is an apprentice II employee in the wastewater treatment division. Following safety protocol, he understands safety concerns in an environment with multiple possible hazards. He looks for potential safety hazards on the job and will stop work to render the area safe for his coworkers.

CITIZEN SURVEY RESULTS

QUALITY OF FACETS OF LIVABILITY (% excellent or good)	Comparison to Benchmark	2020 Rating
Overall quality of the utility infrastructure in Los Alamos County	↔	73%

UTILITIES (% excellent or good)	Comparison to Benchmark	2020 Rating
Overall quality of the utility infrastructure in Los Alamos County	↔	73%
Power (electric and/or gas) utility	↔	87%
Drinking water	↑	87%
Sewer services	↑	89%
Utility billing	↔	69%

LEGEND

Much Higher
 Higher
 Similar
 Lower
 Much Lower
 * Not Available

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

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	% Variance FY2020 vs FY2021
Revenue and Expenditure Summary:					
Revenues	37,765,380	33,653,837	38,228,532	41,985,130	10%
Expenditures	37,183,748	33,416,117	38,228,532	41,985,130	10%
Net Revenues (Exp.)	<u>581,632</u>	<u>237,720</u>	<u>0</u>	<u>0</u>	N/A
	44,286,748	41,184,145	47,092,131	48,817,936	
Expenditures by Sub-Program:					
El Vado Generation	472,970	399,938	383,726	539,174	41%
Abiquiu Generation	296,147	254,476	366,251	418,709	14%
Contract Administration	44,101	60,734	79,030	79,701	1%
Load Control	1,842,321	1,658,124	1,640,880	1,652,415	1%
Transmission - PNM	2,209,138	2,209,588	2,450,000	2,420,904	-1%
Transmission - Other	2,231,925	2,405,183	3,045,619	3,451,657	13%
Purchased Power	13,709,720	10,957,265	12,290,735	18,002,245	46%
Photovoltaic Array	30,087	0	5,000	5,000	0%
Debt Service	2,483,323	2,501,744	2,769,652	941,029	-66%
Property Taxes	401,630	343,434	417,083	410,037	-2%
Insurance	83,750	93,167	100,000	100,000	0%
San Juan Operations	10,156,620	9,347,412	10,412,070	8,090,447	-22%
Laramie River Operations	2,081,882	2,026,060	2,220,011	2,300,528	4%
SMR Project	11,489	4,572	0	0	N/A
Non-Pool Expenses	24	70,894	31,373	1,288,559	4007%
Interdepartmental Charges	459,441	489,216	486,294	545,212	12%
Eng/Admin O/H	472,113	594,310	730,808	574,513	-21%
Capital Expenditures	197,067	0	800,000	1,165,000	46%
	<u>37,183,748</u>	<u>33,416,117</u>	<u>38,228,532</u>	<u>41,985,130</u>	10%
Expenditures by Type:					
Salaries	1,197,081	1,197,554	1,149,471	1,365,838	19%
Benefits	395,397	405,283	440,439	529,350	20%
Professional / contractual services	32,035,672	28,118,584	31,667,618	36,686,938	16%
Materials / supplies	121,967	92,755	84,250	157,250	87%
Interfund charges	931,554	1,083,526	1,217,102	1,119,725	-8%
Capital outlay	13,360	11,277	900,000	1,185,000	32%
Fiscal charges	2,488,717	2,507,138	2,769,652	941,029	-66%
	<u>37,183,748</u>	<u>33,416,117</u>	<u>38,228,532</u>	<u>41,985,130</u>	10%
FTE Summary:					
Regular (full & part time)	13.00	12.80	12.83	13.83	8%

Budget Overview

The O&M budget for Electric Production is \$2.8M higher than FY21, due primarily to increases in 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 there is no contractual framework for inclusion. LANL's load forecast is higher by 87,696 MWh but will be offset by 99,501 MWh due to the onsite generation, for a net LANL load reduction for cost distribution purposes of 11,805 MWh. No further planned outages are scheduled at San Juan before the scheduled retirement of the plant in 2022. Laramie River environmental upgrades were completed in FY19 and will not be repeated. There are no direct 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 \$64.00 for FY2022, up from \$36.77 budgeted for FY21.

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.

In fiscal year 2020 the Board of Public Utilities and the County Council voted to continue in the next phase of the Carbon Free Power Project (CFPP) in support of the DPU goal to be a carbon neutral electric provider by 2040. The CFPP is a proposed project to construct a nuclear power generation facility that utilizes small modular reactor technology. To be sited at the Idaho National Laboratory, Los Alamos County is currently subscribed for a little more than six megawatts. The facility is to be operational by 2030. Photo courtesy of NuScale 2020.



Planned Cost Saving Measures for FY2022

- 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 - FY2020

- DPU signed a 15 year Power Purchase Agreement for 15MW around the clock that will be an estimated 76% renewable energy from wind and solar with the remaining 24% coming from the market for firming by 2022.
- By FY2020 end, DPU had 777kW of distributed generation (customers with rooftop solar) reducing the amount of energy that is imported into Los Alamos service area.
- Awarded Electric Vehicle Charging Station Grant for \$135,000 in June 5th 2020 for construction and operation of two DC Fast Chargers.

Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Estimate	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%	21%	29%
			Total Cost per MWH	\$49.21	\$53.87	\$51.15	\$49.39	\$46.43	\$53.74

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. 21% 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.

DPU strives to efficiently supply power to customers to meet power demands. We compare our Total Power Supply Expense per MWh Sold (which includes generation and purchased power associated with the sale of each megawatt hour) to the American Public Power Association as an industry standard of \$60 per MWh. DPU continues to meet its target is to be below the APPA mean of total power supply costs. DPU also continually outperforms APPA's third quartile. DPU's CY20 total power supply expense per MWh sold was \$49.39.

UTILITIES DEPARTMENT - ELECTRIC DISTRIBUTION

Electric Distribution Program Budget

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	% Variance FY2020 vs FY2021
Revenue and Expenditure Summary:					
Revenues	13,684,236	13,684,236	14,739,900	14,247,399	-3%
Less Interfund Commodity	(7,162,868)	(6,153,928)	(5,876,301)	(7,414,593)	26%
Adjusted Revenues	6,521,368	7,530,308	8,863,599	6,832,806	-23%
Expenditures	6,659,170	6,802,746	6,572,161	6,922,983	5%
Net Revenues (Exp.)	<u>(137,802)</u>	<u>727,562</u>	<u>2,291,438</u>	<u>(90,177)</u>	-104%
Expenditures by Sub-Program:					
Supervsn, Misc. Dir. Admin.	881,046	831,999	808,775	761,575	-6%
Substation Maintenance	60,943	44,435	65,852	67,874	3%
Switching Station Maint.	15,800	11,773	73,262	102,553	40%
Overhead Maintenance	341,756	436,163	538,559	566,638	5%
Underground Maintenance	579,800	553,255	513,711	490,601	-4%
Meter Maintenance	140,053	101,631	110,229	91,283	-17%
Interdepartmental Charges	650,204	724,308	740,452	916,694	24%
Eng/Admin O/H	717,564	566,537	1,144,966	848,600	-26%
In Lieu Taxes	542,159	558,068	572,912	543,256	-5%
Debt Service	1,251,651	1,232,687	1,253,443	1,133,909	-10%
Capital Expenditures	1,478,194	1,741,890	750,000	1,400,000	87%
	<u>6,659,170</u>	<u>6,802,746</u>	<u>6,572,161</u>	<u>6,922,983</u>	5%
Expenditures by Type:					
Salaries	3,310,062	3,613,230	3,753,415	3,817,308	2%
Benefits	1,190,432	1,311,784	1,405,014	1,440,556	3%
Professional / contractual services	2,100,447	2,539,958	3,001,949	2,046,014	-32%
Materials / supplies	834,632	596,328	649,216	484,405	-25%
Interfund charges	(2,098,780)	(2,491,241)	(3,960,734)	(3,508,209)	-11%
Capital outlay	70,726	0	469,858	1,509,000	221%
Fiscal charges	1,251,651	1,232,687	1,253,443	1,133,909	-10%
	<u>6,659,170</u>	<u>6,802,746</u>	<u>6,572,161</u>	<u>6,922,983</u>	5%
FTE Summary:					
Regular (full & part time)	37.00	36.00	41.17	41.17	0%
Casual, Student, & Temp.	1.56	1.30	1.65	1.65	0%
	<u>38.56</u>	<u>37.30</u>	<u>42.82</u>	<u>42.82</u>	0%

Budget Overview

No rate increases are projected in FY22 for electric distribution. The revenue neutral rate restructuring previously proposed for FY21 has been postponed awaiting availability of detailed consumption data with implementation of the AMI project. The ten-year O&M budget forecast includes essentially inflationary increases of 1.5% per year after FY20, except for In Lieu taxes, budgeted according to anticipated asset values and tax rates, and Debt Service, budgeted according to current amortization schedules. Overall operating expenses in ED are higher by \$1,127,836, due primarily to higher projected cost of power. Projects in Electric Distribution consist of routine overhead and underground replacements as needed, until FY 2025 when a 3rd substation and powerline is planned in the East Gate area.

UTILITIES - ELECTRIC DISTRIBUTION

Program Purpose

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



Electric linemen remove the overhead lines at the new Canyon Walk apartments.

Planned Cost Saving Measures for FY2022

- 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 - FY2020

- Installed five radio antenna units for the AMI project, two in White Rock and three in the townsite area.
- Completed El Mirador Subdivision Phase 1 installations, NM 502 electric system installations, Elk Ridge electric system upgrades, Ice Rink electric upgrades, White Rock splash pad project, Mountain School portable building installation, TA-21 electric line extension on DP road, Canyon walk apartments overhead line removal.
- Completed Natural Grocers project, Sullivan Field Locker room project, and conversion of 16 apartment buildings to master meter.
- Completed Century Bank transformer installation

UTILITIES - ELECTRIC DISTRIBUTION

Performance Measures

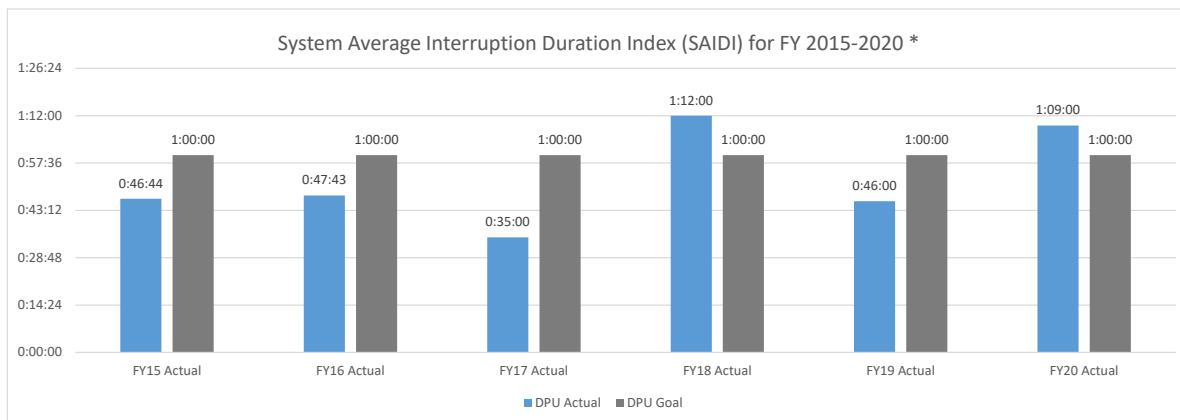
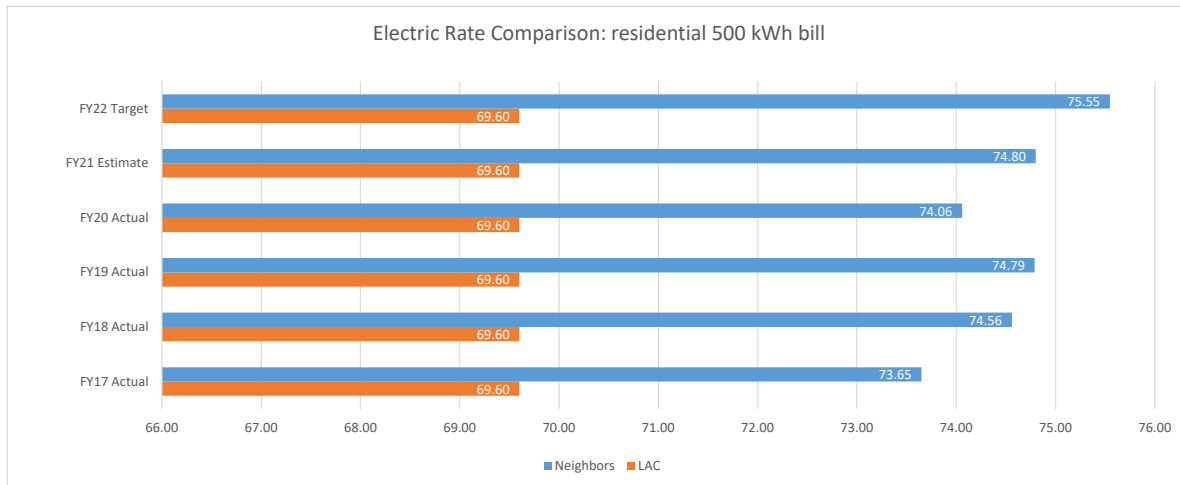
Priority	Strategic Focus Area	Goal	Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Target	FY2022 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	System Average Interruption Duration Index (SAIDI) in minutes	0:35:00	1:12:00	0:46:00	1:09:00	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. 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. LAC's SAIDI was below the DPU goal of below 60 minutes in FY 2018 and 2019, and was only slightly above the goal in 2020. 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.

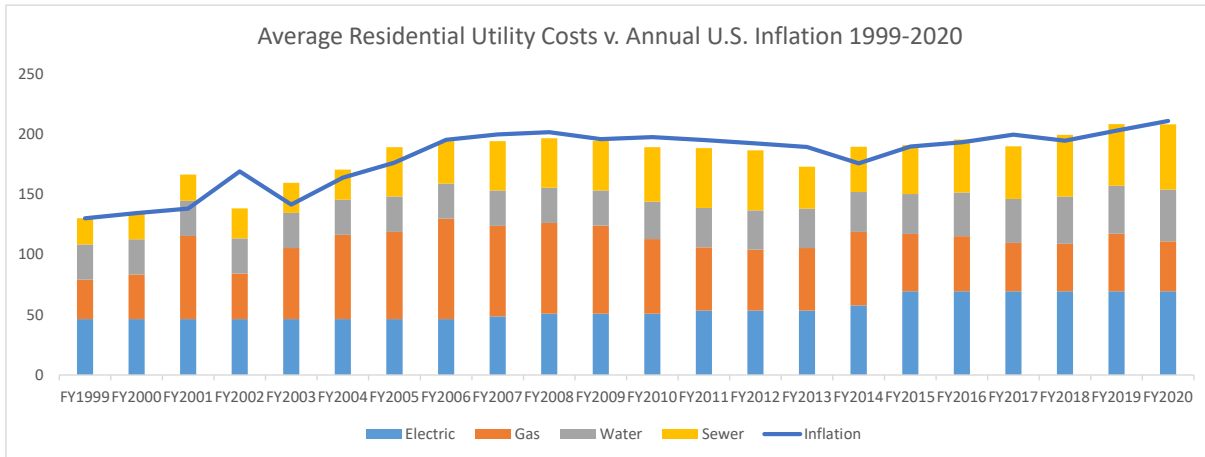


* National SAIDI for 2018 was 328 minutes, according to the U.S. Energy Information Administration's annual Reliability Report. 2019 numbers have not been published yet.

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 107,000 utility bills in FY20. Before a bill is sent out, it is validated against norms for the customer and location. DPU bills customers for electric, gas, water, and sewer service, as well refuse on behalf of the Environmental Services division. Among many duties, the specialists are available from 8:00 a.m. through 5:00 p.m., Monday through Friday, to answer questions regarding utility bills.

Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	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 has 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)	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 To Date
Contributions/Donations	\$8,183	\$9,162	\$7,664	\$5,800	\$18,110	\$15,440
Assistance Given	\$5,268	\$9,784	\$9,857	\$7,152	\$14,622	\$10,656

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

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	% Variance FY2020 vs FY2021
Revenue and Expenditure Summary:					
Revenues	5,561,492	4,750,509	4,429,430	4,879,115	10%
Expenditures	4,654,801	4,644,557	4,554,939	5,171,462	14%
Net Revenues (Exp.)	<u>906,691</u>	<u>105,952</u>	<u>(125,509)</u>	<u>(292,347)</u>	133%
Expenditures by Sub-Program:					
Supervsn, Misc. Dir. Admin.	646,343	567,239	385,776	395,997	3%
Gas Distribution	237,039	257,388	379,520	661,627	74%
Gas Meters	118,505	104,481	126,189	121,955	-3%
Interdepartmental Charges	355,889	390,252	388,068	359,642	-7%
Eng/Admin O/H	516,559	565,157	1,077,124	951,922	-12%
In Lieu Taxes	212,144	193,704	188,212	192,144	2%
Cost of Gas	2,545,338	1,841,663	1,660,050	2,138,175	29%
Capital Expenditures	22,984	724,673	350,000	350,000	0%
	<u>4,654,801</u>	<u>4,644,557</u>	<u>4,554,939</u>	<u>5,171,462</u>	14%
Expenditures by Type:					
Salaries	551,412	456,421	403,983	430,841	7%
Benefits	211,387	187,981	155,734	171,138	10%
Professional / contractual services	2,810,643	2,881,962	1,981,730	2,712,219	37%
Materials / supplies	185,067	155,642	197,100	194,400	-1%
Interfund charges	873,308	956,071	1,466,392	1,312,864	-10%
Capital outlay	22,984	6,480	350,000	350,000	0%
	<u>4,654,801</u>	<u>4,644,557</u>	<u>4,554,939</u>	<u>5,171,462</u>	14%
FTE Summary:					
Regular (full & part time)	25.75	24.63	20.45	20.45	0%
Casual, Student, & Temp.	2.16	2.16	3.27	3.27	0%
	<u>27.91</u>	<u>26.79</u>	<u>23.72</u>	<u>23.72</u>	0%
Note: FTE includes Gas, Water Distribution & Wastewater Collection					

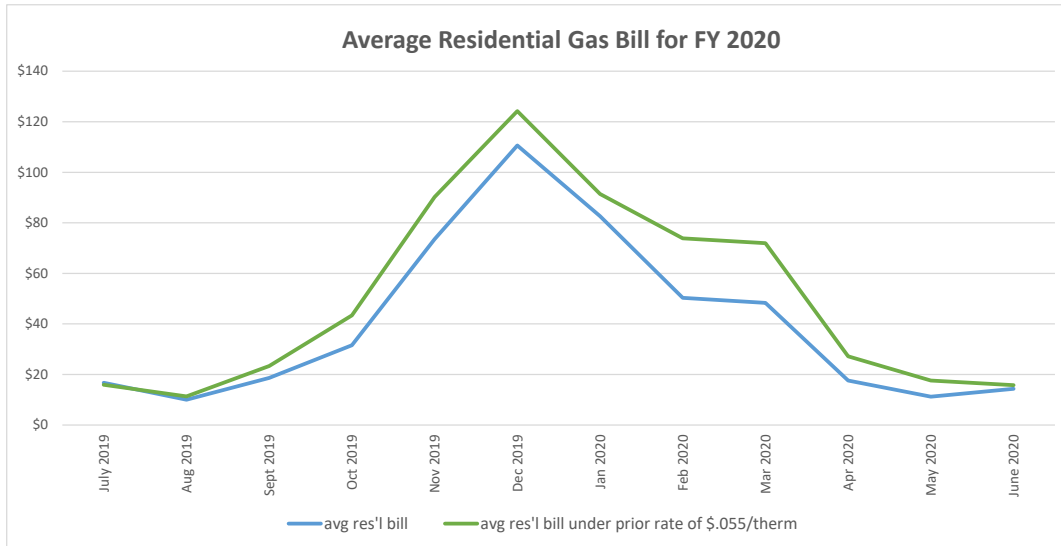
Budget Overview

The NMMEAA deal guarantees a \$0.295 discount, which is included in the budget for FY2022. Natural gas market prices remain low, and gas purchases are budgeted at \$2.17/MMBTU in FY21, and \$3.08/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 FY2020, the average residential customer paid \$485.62 for natural gas. Under the previous rate of \$0.55 per therm, this customer would have paid \$606.24 throughout the year. Both rates include a monthly \$9.50 service fee.

Planned Cost Saving Measures for FY2022

- 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 - FY2020

- Barranca Mesa cathodic protection upgrades completed to ensure protection from corrosion of the steel pipelines.
- Two GWS crew members received their New Mexico State Gas Pipefitter's Journeyman licensure in FY 2020.
- There were no reportable incidents to the Pipeline and Hazardous Materials Safety Administration (PHMSA) for FY 2020.
- Two GWS crew members received their New Mexico State Gas Pipefitter's Journeyman licensure in FY 2020.

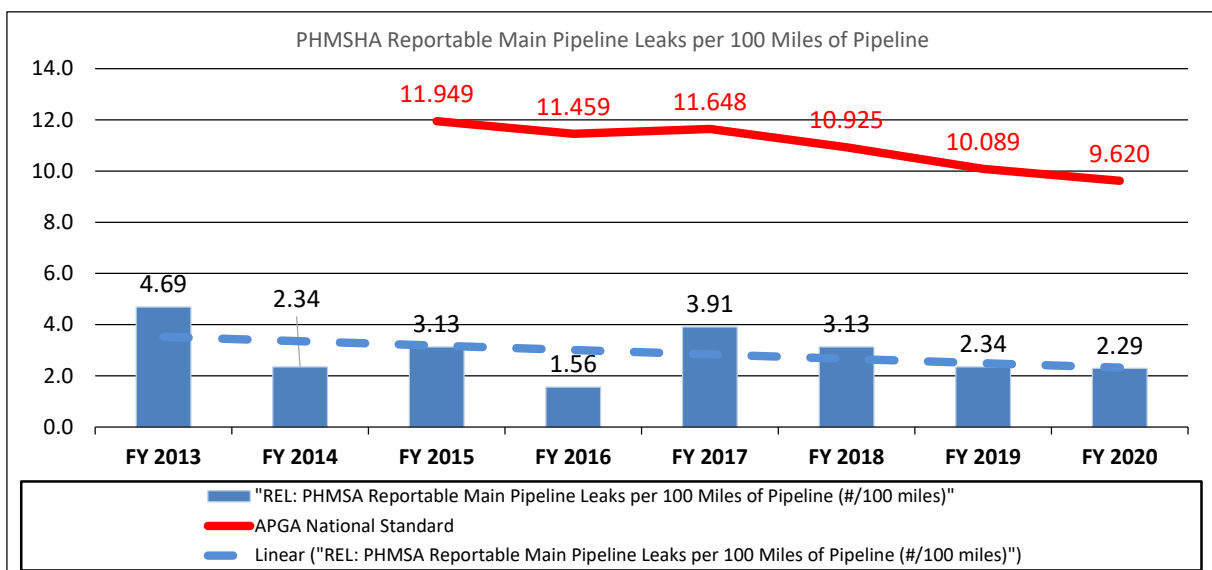
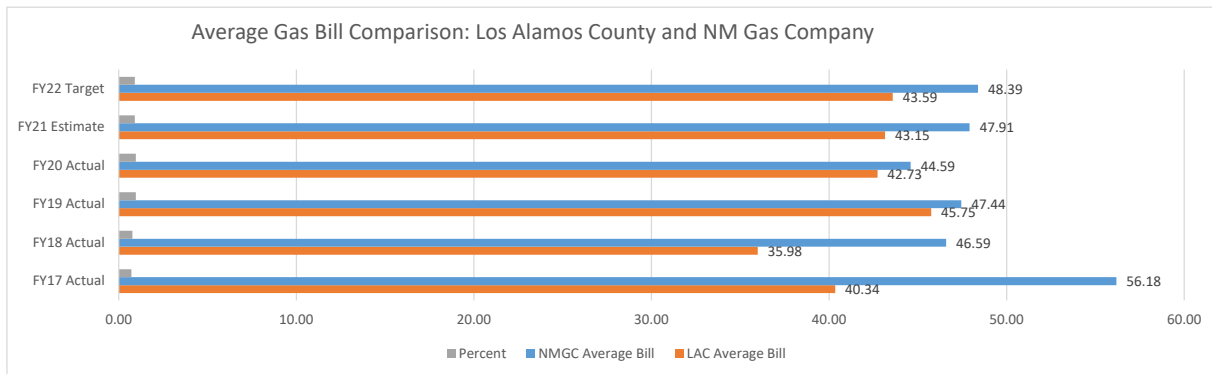
Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Estimate	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%	96%	90%	90%
			PHMSA Reportable Main Pipeline Leaks per 100 Miles of Pipeline (#/100 miles)	3.91	3.13	2.34	2.29	2.32	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 was 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

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	% Variance FY2020 vs FY2021
Revenue and Expenditure Summary:					
Revenues	5,170,398	4,805,377	11,943,385	13,396,116	12%
Expenditures	6,844,474	4,539,687	14,326,066	16,139,772	13%
Net Revenues (Exp.)	<u>(1,674,076)</u>	<u>265,690</u>	<u>(2,382,681)</u>	<u>(2,743,656)</u>	15%
	6,828,067	7,132,971	14,545,983	16,101,127	
Expenditures by Sub-Program:					
Supervision and Oper.	833,023	847,627	846,426	822,679	-3%
Pumping Power	460,726	444,952	700,000	550,000	-21%
Wells	184,285	139,500	164,531	217,339	32%
Booster Pump Stations	156,520	85,917	166,531	180,646	8%
Treatment	113,428	26,313	45,411	32,618	-28%
Storage Tanks	8,452	88,898	41,266	39,018	-5%
Transmission Lines	171,786	181,569	274,228	310,868	13%
Non Potable System	211,046	204,134	349,797	530,195	52%
Interdepartmental Charges	327,392	348,180	316,328	295,121	-7%
Eng/Admin O/H	684,873	857,470	990,966	895,646	-10%
State Water Tax	34,757	36,330	40,000	40,000	0%
Capital Expenditures	3,548,009	1,168,437	10,106,926	11,905,000	18%
Debt Service	110,177	110,360	283,656	320,642	13%
	<u>6,844,474</u>	<u>4,539,687</u>	<u>14,326,066</u>	<u>16,139,772</u>	13%
Expenditures by Type:					
Salaries	721,527	655,551	792,338	824,543	4%
Benefits	268,092	259,287	318,185	346,320	9%
Professional / contractual services	3,957,238	1,518,640	10,044,793	463,000	-95%
Materials / supplies	154,990	169,446	326,800	386,400	18%
Interfund charges	1,507,597	1,698,245	2,110,294	1,893,867	-10%
Capital outlay	0	3,734	450,000	11,905,000	2546%
Fiscal charges	235,030	234,784	283,656	320,642	13%
	<u>6,844,474</u>	<u>4,539,687</u>	<u>14,326,066</u>	<u>16,139,772</u>	13%
FTE Summary:					
Regular (full & part time)	9.25	9.25	9.25	10.25	11%
Casual, Student, & Temp.	0.24	0.24	0.24	0.50	108%
	<u>9.49</u>	<u>9.49</u>	<u>9.49</u>	<u>10.75</u>	13%

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 FY22 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 \$2.98M for the NM-4 transmission line design and construction for the NMDOT project. Also Planned in the FY22 capital project budget is MCC upgrades and replacement, repainting of Barranca Mesa Tank 2, and tank piping upgrades.

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.



Non-potable system photos - Overlook Park Area effluent pond (left) and booster station (right)

Planned Cost Saving Measures for FY2022

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

Significant Accomplishments - FY2020

- Otowi Well 2 well station and Tsankowi chlorination system designs are completed and ready for bidding.
- Multiple well failures endured and corrected without any adverse effects on customers: PW2, PW4, PW5, GW3A and GW4A.
- SCADA for Guaje line auto-control programming completed and in the process of being field tested.
- Design of Overlook Park booster station and Bayo booster station tank 2 completed and ready for bidding.
- Over 101.3 million gallons of reuse water back to the golf course, North Mesa ball fields and soccer fields, and Overlook Park for irrigation.
- Continued progress on GIS asset management and physical & financial condition assessment reporting.

Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Estimate	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	134.54	134.44	133.54

* Standard is set by the American Water Works Association. FY 21 benchmark is 100%.

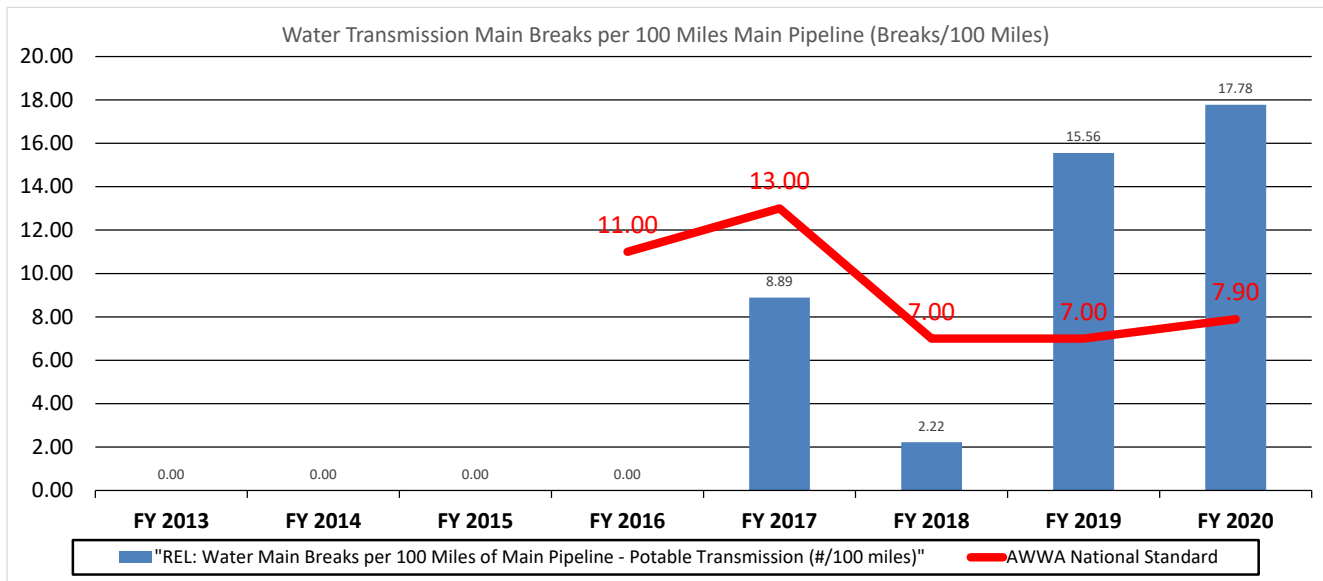
** National Standard Data Source = AWWA Benchmarking Manual. AWWA FY19 benchmark median value = 115.5 gpcd.

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 FY2021 to FY2022, preventing a jump in the per kgal cost. Water use for FY21 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 2021.



UTILITIES DEPARTMENT - WATER DISTRIBUTION

Water Distribution Program Budget

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	% Variance FY2020 vs FY2021
Revenue and Expenditure Summary:					
Revenues	4,748,488	5,798,918	5,679,349	5,905,761	4%
Less Interfund Commodity	<u>(3,090,819)</u>	<u>(3,471,324)</u>	<u>(3,076,750)</u>	<u>(3,200,750)</u>	4%
Adjusted Revenues	1,657,669	2,327,594	2,602,599	2,705,011	4%
Expenditures	1,822,994	2,622,015	2,808,608	3,229,812	15%
Net Revenues (Exp.)	<u>(165,325)</u>	<u>(294,421)</u>	<u>(206,009)</u>	<u>(524,801)</u>	155%
Expenditures by Sub-Program:					
Supervsn, Misc. Dir. Admin.	236,844	339,719	315,291	339,485	8%
Water Distribution	406,247	386,202	508,353	508,985	0%
Water Meters	211,152	235,866	482,054	457,266	-5%
Interdepartmental Charges	344,477	333,420	297,863	281,102	-6%
Eng/Admin O/H	479,041	518,994	1,055,047	890,974	-16%
Capital Expenditures	145,233	807,814	150,000	752,000	401%
	<u>1,822,994</u>	<u>2,622,015</u>	<u>2,808,608</u>	<u>3,229,812</u>	15%
Expenditures by Type:					
Salaries	411,176	506,890	530,215	477,570	-10%
Benefits	145,329	162,015	189,216	171,966	-9%
Professional / contractual services	131,407	934,716	159,467	222,300	39%
Materials / supplies	311,530	159,331	426,800	433,900	2%
Interfund charges	823,552	852,583	1,352,910	1,172,076	-13%
Capital outlay	0	6,480	150,000	752,000	401%
	<u>1,822,994</u>	<u>2,622,015</u>	<u>2,808,608</u>	<u>3,229,812</u>	15%
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 4.00% increase for FY22 water rates was approved in FY20. 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 FY22 includes utility replacements in the Alamo & Capulin areas, in conjunction with the Public Works road project. Utility replacements in the 33rd and 34th Street areas are also slated for FY22.

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.



Water Distribution System photos - 33rd Street Pipeline Break/Repair (Aspen School Area)
Crews cut out broken pipe segment show in the left photo, and repaired with new ductile iron pipe piece and two repair couplings (right photo).

Planned Cost Saving Measures for FY2022

- 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 - FY2020

- Central Park Square and 15th Street improvements completed, bypassing an old leaking main line.
- Backflow prevention program and computer setup and reporting completed.
- Barranca Mesa PRV Station completed in-house salvaging existing vault.
- Added 100 +/- new customers with new development throughout the County.

Performance Measures

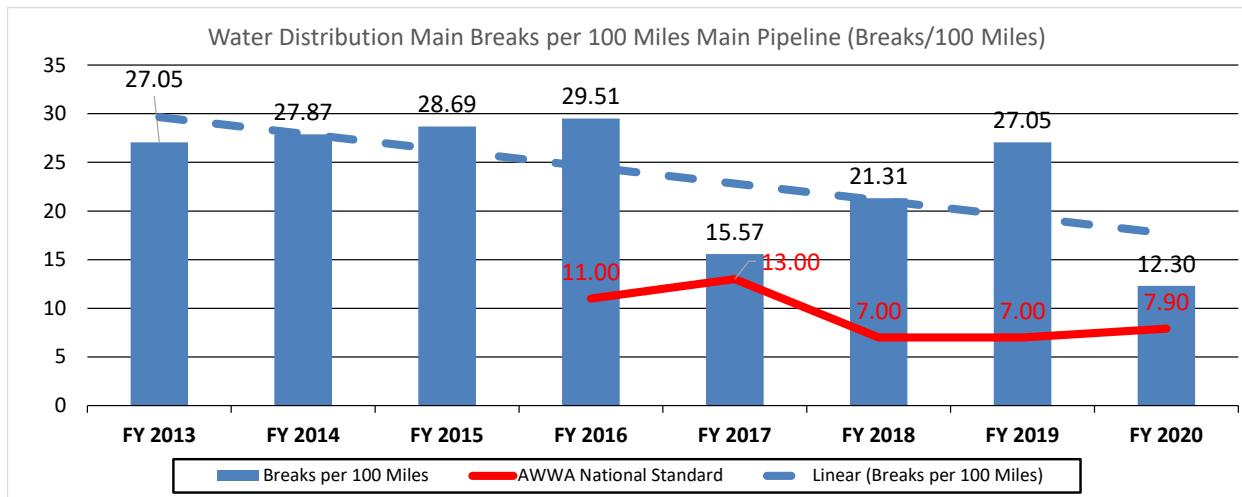
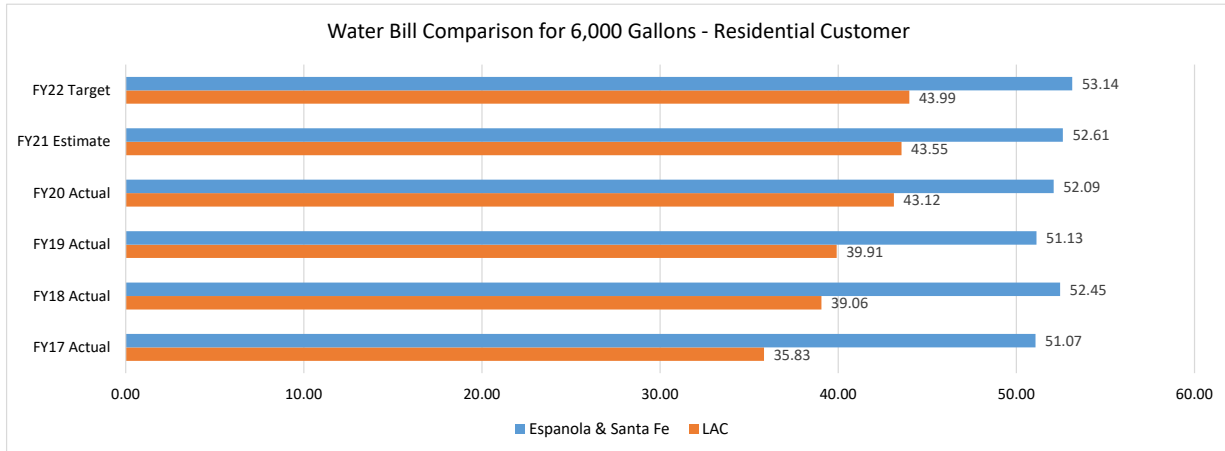
Priority	Strategic Focus Area	Goal	Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Estimate	FY2022 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	Average LAC customer 6,000 gallon bill as compared to neighboring communities.	70%	74%	78%	83%	83%	83%
			Water Main Breaks - Distribution per 100 Miles of Main Pipeline (#/100 miles) *	15.57	21.31	27.05	12.30	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, DPU rates were 83% lower than the Espanola and Santa Fe areas, and even with rate increases for FY2022, 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

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	% Variance FY2020 vs FY2021
Revenue and Expenditure Summary:					
Revenues	5,581,995	5,947,517	6,378,087	9,612,306	51%
Expenditures	3,905,191	4,551,655	19,511,811	10,096,107	-48%
Net Revenues (Exp.)	1,676,804	1,395,862	(13,133,724)	(483,801)	-96%
Expenditures by Sub-Program:					
Supervsn, Misc. Dir. Admin.	266,491	375,636	378,359	386,304	2%
Wastewater Collection	179,792	226,653	305,857	293,310	-4%
Lift Stations	207,552	250,360	306,379	384,622	26%
Wastewater Treatment	1,107,901	1,275,503	1,559,955	1,662,753	7%
Interdepartmental Charges	603,722	545,364	514,622	518,376	1%
Eng/Admin O/H	633,085	678,662	897,469	787,148	-12%
Debt Service	837,042	696,409	698,314	1,497,594	114%
Capital Expenditures	69,606	503,068	14,850,856	4,566,000	-69%
	3,905,191	4,551,655	19,511,811	10,096,107	-48%
Expenditures by Type:					
Salaries	864,868	976,326	1,021,302	1,091,823	7%
Benefits	326,998	368,792	428,097	465,366	9%
Professional / contractual services	227,231	737,820	449,267	488,100	9%
Materials / supplies	218,208	357,663	419,700	426,100	2%
Interfund charges	1,383,386	1,409,564	1,639,275	1,553,524	-5%
Capital outlay	47,458	5,081	14,855,856	4,573,600	-69%
Fiscal charges	837,042	696,409	698,314	1,497,594	114%
	3,905,191	4,551,655	19,511,811	10,096,107	-48%
FTE Summary:					
Regular (full & part time)	8.00	9.00	9.12	9.30	2%
Casual, Student, & Temp.		0.90	0.90	0.50	-44%
	8.00	9.90	10.02	9.53	-5%

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 FY21 to FY20, with a slight increase due to additional debt service payments on the new WWTP loan. Capital projects for FY22 include GWS/WC facilities at WR WWTP, re-budgeted from FY21, elimination of a Bayo Canyon Lift Station, the 33rd Street and 34th Street Utilities Replacement project, and improvements to the composting facility. Also slated for FY22 is the project to Improve Filtration at LA Treatment Plant.

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 2% increase to rates 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 FY2022

- 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 - FY2020

- Continued progress on WR WWTP replacement project.
- Continued progress on GIS asset management and physical/financial condition assessment reporting.
- Significant progress on sewer lift station R&R program.
- Initiated order of new sewer pipeline cleaning vacuor truck.
- Energy consumed for MG treated for both WWTP's fell for the third straight year in a row.
- Number of sewer overflow events per 100 miles of main pipeline fell for 5 of the past 6 years.
- The Los Alamos Wastewater Treatment Plant treated 345 million gallons of sewage and the White Rock plant treated 105 million gallons of sewage in FY2020.
- The Los Alamos Wastewater Treatment Plant composted 158 dry metric tons of sludge.

Performance Measures

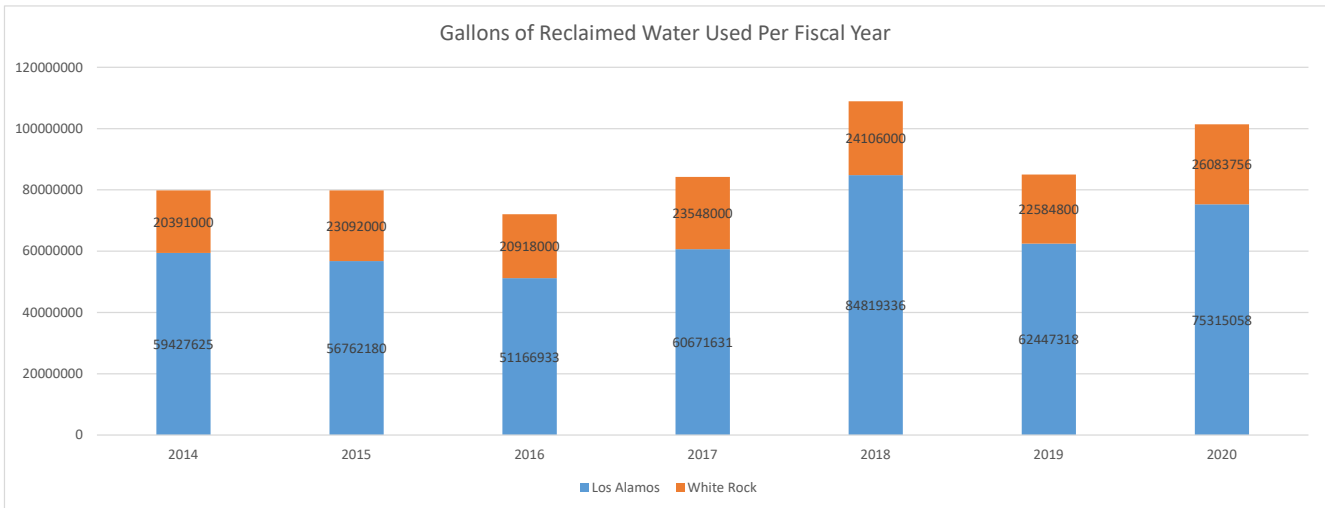
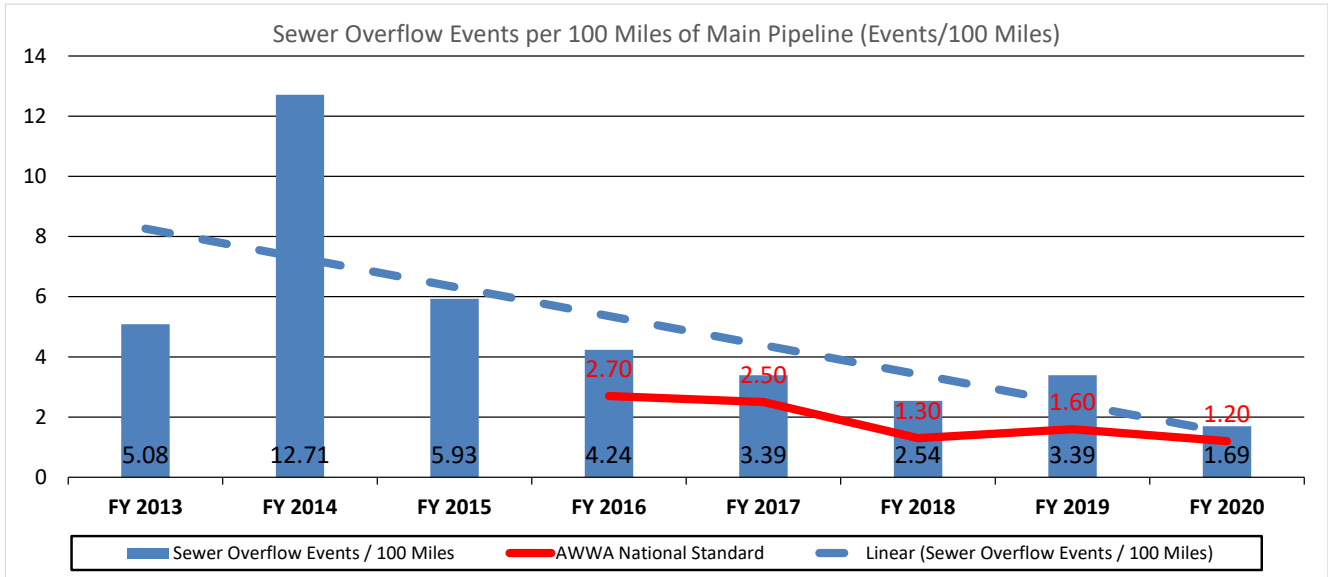
Priority	Strategic Focus Area	Goal	Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Estimate	FY2022 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	Average LAC customer 1,000 gallon bill	\$43.69	\$47.16	\$50.61	\$53.29	\$55.95	\$57.07
			Sewer Overflow Events per 100 Miles of Main Pipeline - Conveyance (#/100 miles)	3.39	2.54	3.39	1.69	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%	99.48%	100.00%	100.00%

Performance Measures Narrative and Analysis

DPU sewer rates, like water, will be increasing in 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 FY2020 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.



FY2022 Budget Options

CMO Rank	Item #	Dept	Division	Amount	Short Description	Detailed Notes	Recurring/ One-Time	Fund
DPU	43	DPU	Electric Distribution	\$ 200,000	Canyon Road (Public Works Road Project)	Replace electrical conduit on Canyon Road corridor in advance of Public Works road construction project	One-time	Profit Transfer
DPU	44	DPU	Water Distribution	\$ 254,000	Canyon Road (Public Works Road Project)	Replace cast iron water pipes on Canyon Road corridor in advance of Public Works road construction project	One-time	Profit Transfer

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

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	% Variance FY2022 vs FY2021
Expenditures by Program:					
Other non-specific program	6,314,428	4,656,000	5,052,159	4,771,409	-6%
	<u>6,314,428</u>	<u>4,656,000</u>	<u>5,052,159</u>	<u>4,771,409</u>	-6%
Expenditures by Program:					
Emergency Declarations Fund	48,829	105,241	500,000	215,000	-57%
Debt Service	6,265,599	4,550,759	4,552,159	4,556,409	0%
	<u>6,314,428</u>	<u>4,656,000</u>	<u>5,052,159</u>	<u>4,771,409</u>	-6%

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.

CAPITAL IMPROVEMENT PROGRAM - TABLE OF CONTENTS

Fund Structure Used to Account for Capital Projects.....303

Relationship between the CIP and the Operating Budgets303

Assumptions Applied to Calculate the Operating Expense Impacts 304

Capital Improvements – FY2022 Adopted Budget305

Road Reconstruction Projects.....306

Information Technology Capital.....307

Parks Small Capital Projects..... 307

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 - FY2022 ADOPTED BUDGET

GOVERNMENTAL FUNDS	CIP Fund	State Shared Revenue Fund
	Fund Stmt pg 76	Fund Stmt pg 66
<u>Ongoing Infrastructure Capital & Maintenance</u>		
Road Reconstruction Projects (see page 305)	\$ 10,483,000	\$ 580,000
Parks Small Capital (see page 306)	285,000	
Information Technology Capital (see page 306)	713,000	
Los Alamos Public Schools/UNMLA Projects (see page 76)	1,200,000	
Recreational Projects	750,000	
White Rock Visitor Center/Restrooms & Truckpads	50,000	
<u>Economic Development Projects</u>		
Deacon Street (see page 305)	2,000,000	
Finch Street - Road Extension (see page 305)	1,500,000	
TOTAL	\$ 16,981,000	\$ 580,000
ENTERPRISE FUNDS		
	Airport Fund	Joint Utilities System Fund
	Fund Stmt pg 87	Fund Stmt pg 88
<u>Airport</u> (see page 237)		
Fuel Farm	\$ 1,452,250	
Hangar Acquisition	60,000	
New Hangar Construction	1,010,000	
TOTAL	\$ 2,522,250	
<u>Department of Public Utilities</u> (see page 274)		
Electric Production		\$ 1,185,000
Electric Distribution		1,509,000
Gas Distribution		350,000
Water Distribution		752,000
Water Production		11,905,000
Wastewater		4,573,600
TOTAL		\$ 20,274,600

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 2022-2026

Street Priorities Based on Average Pavement Condition Index (PCI)

Description	Avg. PCI	Budget Amount
FY2022		
ECONOMIC DEVELOPMENT INFRASTRUCTURE		
Deacon Street (CONSTRUCTION)	20th to 15th	27 \$ 2,000,000
Finch Street (CONSTRUCTION)	Trinity to 35th	NA \$ 1,500,000
STATE & FEDERAL GRANTS		
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 (90% FED/10% STATE-ROW)	Oppenheimer to 15th	NA \$ 200,000
COUNTY CIP		
Cumbres del Norte Road Improvements \$1,323,000 CIP Fund \$ 580,000 State Shared Revenues Fund	Camino Redondo Camino Medio Cumbres Patio	35 \$ 1,903,000
Canyon Road (Joint Utility Project) ²	39th to Central	42 \$ 2,410,000
FY 2022 Adopted Budget		\$ 12,063,000
FY2023		
STATE & FEDERAL GRANTS		
Trinity Drive Safety & ADA Improvements (NO MATCH-CONSTRUCTION)	Oppenheimer to 15th Street	NA \$ 3,410,000
NM 4/La Vista Drive Pedestrian Crossing (STUDY/DESIGN)	Grant Application Pending	NA \$ 400,000
COUNTY CIP		
Canyon Rim Trail Phase 3	Knecht to 20th Street	NA \$ 300,000
Various Roads - Projected ¹		
Arkansas Ave. - 41st to Diamond (Joint Utility Project) ²	Deep Patch & Thick Overlays	55-75 \$ 4,143,000
Loma Linda-La Tierra-La Mirada	Full Reconstruction	0-55
Rose Street - Central to Peach (Joint Utility Project) ²	Full Reconstruction	0-55
FY 2023 Projected Budget		\$ 8,253,000
FY2024		
Various Roads - Projected ¹		
Bonnie View Dr/Canyon Glen	Thin-Moderate Overlays	55-75
Longview Dr-Village Pl (to Rover)/Quartz-Pine-Rim-6th (Joint Utility Project) ²	Deep Patch & Thick Overlays	0-55 \$ 4,577,000
Central Ave - 9th to Roundabout (Joint Utility Project) ²	Full Reconstruction	0-55
Bathtub Row-Peach-Nectar (Joint Utility Project) ²	Full Reconstruction	0-55
FY 2024 Projected Budget⁴		\$ 4,577,000
FY2025		
STATE & FEDERAL GRANTS		
NM 4/La Vista Drive Pedestrian Crossing (CONSTRUCTION)	Grant Application Pending	NA \$ 4,000,000
COUNTY CIP		
Various Roads - Projected ¹		
La Paloma-La Vista/Hermosura-Sereno-Solana/Ponderosa Estates	Thin-Moderate Overlays	55-75
Loma del Escolar/Broadview-Kristi/41st (Sycamore to North of Urban)	Deep Patch & Thick Overlays	0-55 \$ 4,715,000
Fairway Dr. - Trinity to West Rd./West Rd - Diamond to LANL Gate (Joint Utility Project) ²	Full Reconstruction	0-55
Aspen School Area Phase 2 - Walnut & 33rd to 32nd (Joint Utility Project) ²	Full Reconstruction	0-55
FY 2025 Projected Budget⁴		\$ 8,715,000
FY2026		
Various Roads - Projected ¹		
Cheryl Ave-Cheryl Ct/Airport Rd	Thin-Moderate Overlays	55-75
La Cueva-Cascabel/Camp May/Quemazon	Deep Patch & Thick Overlays	0-55 \$ 4,857,000
Los Pueblos Phase 1 (Navajo-Los Pueblos loop & side streets - Joint Utility Project) ²	Full Reconstruction	0-55
Denver Steels Phase 2 - 36th/Ridgeway/Questa/Pueblo (Joint Utility Project) ²	Full Reconstruction	0-55
FY 2026 Projected Budget⁴		\$ 4,857,000

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

²Joint Utility Project programmed in Department of Public Utilities 10-Year Plan

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

⁴Additional budget investment anticipated due to projected road needs and cost escalation

INFORMATION TECHNOLOGY PROJECTS - CIP FUND

	FY 2022 Adopted Budget	FY2023 Projected Budget	FY2024 Projected Budget	FY2025 Projected Budget
<i>New Funding</i>	713,000	322,000	332,000	342,000
<i>Carryover from prior years</i>	71,862	2,394	199,394	176,394
TOTAL	784,862	324,394	531,394	518,394
Project Description\Categories:				
Enterprise Server Replacement - (VNX-UCS)	312,468	125,000	190,000	75,000
Replacement of the VDI and the virtual server	400,000	-	-	-
Enterprise GIS upgrade	70,000	-	165,000	50,000
TOTALS BY YEAR	\$ 782,468	\$ 125,000	\$ 355,000	\$ 125,000
Estimated Carryover	\$ 2,394	\$ 199,394	\$ 176,394	\$ 393,394

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

	FY2021 Adopted Budget	FY2021 Projected Budget	FY 2022 Adopted Budget	FY2023 Projected Budget	
<i>New Funding</i>	485,000	485,000	285,000	90,000	
<i>Carryover from prior years</i>	435,827	435,827	2,715	52,715	
TOTAL	920,827	485,000	287,715	142,715	
BMX TRACK IMPROVEMENTS (carried over from FY20)		150,000		Pending Parks Maintenance & Operations Plan	
BREWER ARENA LIGHTS (carried over from FY20)		320,000			
OPEN SPACE TRAIL BUILDING EQUIPMENT (carried over from FY20)		66,203			
SAFETY NETTING AT OVERLOOK PARK	275,000	75,000			
OPEN SPACE TRAILS IMPROVEMENT PLAN IN COORDINATION WITH TRIAD	30,000	-			
TENNIS COURT RESURFACING AT BARRANCA	20,000	45,000			
IRRIGATION RENOVATION AT OVERLOOK	40,000	40,000			
ROVER PARK AND PINE STREET TOT LOTS	200,000	200,000			
TREE REPLACEMENT AT COMMUNITY PARK	25,000	21,909			
REPURPOSE BASKETBALL COURTS FOR PICKLE BALL			25,000		
NEW LIGHT FIXTURES AT URBAN PARK TENNIS COURTS			120,000		
PINON PARK TENNIS COURT RESURFACING			50,000		
SPORT COURT IMPROVEMENT			20,000		
PLAYGROUND IMPROVEMENTS			20,000		
TOTALS BY YEAR	\$ 590,000	\$ 918,112	\$ 235,000		\$ -

Note: Sports Fields Improvements have been included in CSD maintenance budget within the General Fund

OTHER INFORMATION – TABLE OF CONTENTS

OTHER INFORMATION

Financial Policies.....	309
Schedule of Full-Time Equivalent (FTE) Positions.....	322
Schedule of Appropriations for Salary Adjustments.....	338
Schedule of Interfund Transfers.....	339
Equipment Replacement Schedule.....	340
Schedule of Recurring Grants	341
Debt Summary	342
General Fund Revenue Detail	348
Statistics	351
Department of Public Utilities Budget Package.....	357
Department of Public Utilities 10-Year Profit Transfer Forecast.....	382
Glossary	419
Acronyms and Abbreviations	427

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 or 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 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 lodgers 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 - FY2019 THROUGH FY2022

Department	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Adopted	FY2022 Adopted
County Council	7.00	7.00	7.00	7.00
Municipal Court	5.30	5.80	5.80	5.80
County Manager's Office (CMO)	20.00	20.00	22.00	23.00
County Assessor's Office	7.00	7.00	7.00	7.00
County Attorney's Office	5.00	5.00	5.00	6.00
County Clerk's Office	6.77	7.27	7.27	7.78
Probate Court	1.00	1.00	1.00	1.00
County Sheriff	1.00	1.00	1.00	1.00
Administrative Services	47.61	46.38	48.34	50.34
Community Development	18.00	18.00	18.00	18.00
Community Services Department	91.73	92.73	100.98	100.98
Fire Department	150.00	150.00	150.00	150.00
Police Department	74.75	77.75	78.75	79.00
Public Works Department	137.55	137.55	144.55	144.55
Utilities Department	97.60	98.60	100.65	100.65
Total FTEs - All Funds				
	670.31	675.08	697.34	702.10

FTE DETAILED SCHEDULE - FY2019 THROUGH FY2022

Position Title	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Adopted
County Council				
Council Chair	1	1	1	1
Council	6	6	6	6
Total FTEs	7	7	7	7
<hr/>				
Municipal Court				
Municipal Judge	1.00	1.00	1.00	1.00
Probation Officer	0.80	0.80	0.80	0.80
Court Administrator	1.00	1.00	1.00	1.00
Court Clerk	2.00	2.50	2.50	2.50
Total Regular FTEs	4.8	5.3	5.3	5.3
Limited Term	0	0	0	0
Bench Warrant Fund				
Court Clerk	0.5	0.5	0.5	0.5
Total Regular FTEs	0.5	0.5	0.5	0.5
<hr/>				
Department Total Regular FTEs	5.3	5.8	5.8	5.8
Department Total Limited Term FTEs	0.00	0.00	0.00	0.00
<hr/>				
County Manager's Office (CMO)				
County Manager	1	1	1	1
Deputy County Manager	1	1	1	1
Assistant to County Manager	1	1	1	1
Office Manager	0	0	0	0
Sr. Office Specialist	0	0	0	0
Executive Assistant	1	1	1	1
Business and ERP Manager	1	1	1	1
Intergovernmental Affairs Specialist	0	0	0	1
Total Regular FTEs	5	5	5	6
CIP Fund				
Business and ERP Manager	0	0	0	0
Total Regular FTEs	5	5	5	6
Communications & Public Relations				
Comm. & Public Relations Manager	1	1	1	1
Communications Specialist	2	0	0	0
Visual Information Specialist	0	2	2	2
Total Regular FTEs	3	3	3	3

FTE DETAILED SCHEDULE - FY2019 THROUGH FY2022

Position Title	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Adopted
Human Resources				
Human Resources Manager	1	1	1	1
Compensation Coordinator	1	0	0	0
Assist Human Resources Manager	1	1	1	1
HRIS Manager	0	0	0	0
Compensation Analyst	0	1	1	1
Benefits & Pension Manager	1	1	1	1
Human Resources Technician	2	2	2	2
Training Manager	1	1	1	1
Sr Human Resources Technician	2	2	2	2
Sr. Office Specialist	1	1	1	1
Total Regular FTEs	10	10	10	10
Total Limited Term	0	0	1	1
Total FTEs	10	10	11	11
Human Resources-Safety/Risk Management				
Risk Manager	1	1	1	1
Safety Coordinator	1	1	1	1
Risk Management Specialist	0	0	1	1
Total Regular FTEs	2	2	3	3
Total HR FTEs	12	12	13	13
Department Total Regular FTEs	20	20	21	22
Department Total Limited Term	0	0	1	1
Department total All FTEs	20	20	22	23
<hr style="border: 1px solid black;"/>				
County Assessor's Office				
County Assessor	1	1	1	1
Chief Deputy Assessor	1	1	1	1
Chief Appraiser	0.75	0.75	0.75	0.75
Appraiser	0.75	0.75	0.75	0.75
Appraiser	0.20	0.20	0.20	0.20
Sr. Assessment Specialist	0.95	0.95	0.95	0.95
Office Specialist	0.90	0.90	0.90	0.90
Total Regular FTEs	5.55	5.55	5.55	5.55
Property Valuation Fund				
Chief Appraiser	0.25	0.25	0.25	0.25
Appraiser	0.25	0.25	0.25	0.25
Appraiser	0.80	0.80	0.80	0.80
Sr. Assessment Specialist	0.05	0.05	0.05	0.05
Office Specialist	0.10	0.10	0.10	0.10
Total Regular FTEs	1.45	1.45	1.45	1.45
Department Total Regular FTEs	7	7	7	7

FTE DETAILED SCHEDULE - FY2019 THROUGH FY2022

Position Title	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Adopted
County Attorney's Office				
County Attorney	1	1	1	1
Deputy County Attorney	1	1	1	1
Associate County Attorney	1	1	1	2
Sr. Legal Assistant	1	1	1	2
Legal Assistant	1	1	1	0
Department Total Regular FTEs	5	5	5	6
County Clerk's Office				
<i>Elections/Recording</i>				
County Clerk-Elected Official	1	1	1	1
Chief Deputy Clerk	1	1	1	1
Elections Manager	1	1	1	1
Sr. Deputy Clerk	1	1	1	2
Deputy Clerk	1	1	1	1
Total Regular FTEs	5	5	5	6
Temp/Casual	1.77	2.27	2.27	1.78
Department Total FTEs	6.77	7.27	7.27	7.78
Probate Court				
Probate Judge-Elected Official	1	1	1	1
Department Total Regular FTEs	1	1	1	1
County Sheriff				
Sheriff-Elected Official	1	1	1	1
Sr. Office Specialist	0	0	0	0
Total Regular FTEs	1	1	1	1
Temp/Casual	0	0	0	0
Department Total FTEs	1	1	1	1
Administrative Services				
<i>Finance</i>				
Chief Financial Officer	1	1	1	1
Deputy Chief Financial Officer	1	1	1	1
Accounting Operations Manager	1	1	2	2
Budget & Performance Manager	1	1	1	1
Sr. Budget Analyst	1	1	1	1
Sr. Accountant	1	1	2	2
Payroll Coordinator	0	0	0	1
Payroll Specialist	1	1	1	1
Sr. Management Analyst	3	3	2	2
Management Analyst	0	0	0	0
Accountant	0.5	0.5	0	0
AP and P-Card Administrator	1	1	1	1
AP Coordinator	1	1	1	1
Total Regular FTEs	12.5	12.5	13	14

FTE DETAILED SCHEDULE - FY2019 THROUGH FY2022

Position Title	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Adopted
<i>Finance-Purchasing</i>				
Chief Purchasing Officer	1	1	1	1
Deputy Chief Purchasing Office	0	0	1	1
Buyer-Planner	3	2	2	2
Sr. Buyer-Planner	2	3	3	4
Management Analyst	1	1	1	1
Supply Specialist	4	4	4	3
Total Regular FTEs	<u>11</u>	<u>11</u>	<u>12</u>	<u>12</u>
Total Finance FTEs	23.5	23.5	25	26
<i>Information Management-Information Technology</i>				
Management Analyst	1	0	0	0
Sr. Management Analyst	0	1	1	1
Chief Information Officer	1	1	1	1
IT Program Manager	2	2	2	2
App Analyst-Developer	2	1	3	3
Telecom Network Specialist	1	1	1	1
Security Analyst	0	0	0	1
Sr. App Analyst-Developer	5	5	3	3
Senior Systems Administrator	1	2	0	0
Systems Administrator	2	2	4	3
Database Administrator	1	1	1	1
Communications Specialist I	0	0	0	0
Senior Technical Support Specialist	0	1	0	0
Technical Support Specialists	3	2	3	3
Office Specialist	1	1	1	1
Broadband Manager	0	0	0	1
Total Regular FTEs	<u>20</u>	<u>20</u>	<u>20</u>	<u>21</u>
Temp/Casual	<u>0.51</u>	<u>0.88</u>	<u>0.34</u>	<u>0.34</u>
Total IT FTEs	20.51	20.88	20.34	21.34
<i>Information Management-Records</i>				
RIM Program Manager	1	1	1	1
Records Specialist	1	1	1	1
Sr. Records Specialist	0	0	1	1
Total Records Regular FTEs	<u>2</u>	<u>2</u>	<u>3</u>	<u>3</u>
Information Management subtotals				
Total Regular FTEs	22	22	23	24
Temp/Casual	0.51	0.88	0.34	0.34
Total IM FTEs	<u>22.51</u>	<u>22.88</u>	<u>23.34</u>	<u>24.34</u>
<i>PRISM</i>				
PRISM Limited Term Positions	1.6	0	0	0
Total Limited Term FTEs	<u>1.6</u>	<u>0</u>	<u>0</u>	<u>0</u>
Department Total Regular FTEs	45.5	45.5	48	50
Department Total Temp/Casual	0.51	0.88	0.34	0.34
Department Total Limited Term	1.6	0	0	0
Department Total All FTEs	<u><u>47.61</u></u>	<u><u>46.38</u></u>	<u><u>48.34</u></u>	<u><u>50.34</u></u>

FTE DETAILED SCHEDULE - FY2019 THROUGH FY2022

Position Title	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Adopted
Community Development Department				
Administration				
Community Development Director	1	1	1	1
Management Analyst	1	1	1	1
Sr. Management Analyst	1	1	1	1
Sr. Office Specialist	1	1	1	1
Total Regular FTEs	4	4	4	4
Housing				
Housing & Special Project Manager	1	1	1	1
Sr. Office Specialist	0	0	0	0
Total Regular FTEs	1	1	1	1
Building				
Chief Building Official	1	1	1	1
Sr. Building Inspector	2	2	1	2
Sr. Permit Technician	1	2	2	2
Permit Technician	1	0	0	0
Building Inspector	0	0	1	0
Code Compliance Officers	2	2	2	2
Total Regular FTEs	7	7	7	7
Planning				
Planning Manager	1	1	0	0
Principal Planner	0	0	1	1
Senior Planner	1	1	1	1
Assistant Planner	2	2	2	2
Total Regular FTEs	4	4	4	4
Economic Development				
Economic Development Administrator	1	1	1	1
Marketing Specialist	1	1	1	1
Total Regular FTEs	2	2	2	2
Department Total Regular FTEs	18	18	18	18

FTE DETAILED SCHEDULE - FY2019 THROUGH FY2022

Position Title	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Adopted
Community Services Department				
CSD-Centralized Services				
Community Services Director	1	1	1	1
Parks, Recreation, Open Space Manager	0	1	1	1
Management Analyst	0	0	0	0
Sr. Management Analyst	2	2	2	2
Program Specialist	0	1	1	1
Office Specialist	0.75	0.75	0.75	0.75
Office Manager	1	1	1	1
Recreation Cust Srvc Associate	0	0	0	1.5
Sr. Recreation Cust Srvc Associate	0	0	0	1
Recreation Cust Srvc Supervisor	0	0	0	1
Total Regular FTEs	4.75	6.75	6.75	10.25
Library				
Library Manager	1	1	1	1
Program Specialist	1	0	1	1
Office Specialist	0	0	0	0
Sr. Office Specialist	1	1	1	1
Assistant Library Manager	1	1	1	1
Sr. Librarian	2	2	2	2
Librarian	4	4	4	4
Sr Library Specialist	1.75	1.75	2.75	2.75
Library Specialist	5.25	5.25	5.25	5.25
Sr Library Technician	8	7.5	7.5	0
Library Associate	0	0.5	0.5	8
Total Regular FTEs	25.00	25.00	26.00	26.00
Temp/Casual	2.84	3.94	3.94	3.94
Total FTEs	27.84	28.94	29.94	29.94
PROS Administration				
Custodian	0.75	0	0	0
Senior Rec Customer Service Associate	2	0	0	0
Recreational Customer Service Assoc	1.5	0	0	0
Sr. Office Specialist	1	0	0	0
Parks, Recreations, & Open Space Mgr	1	0	0	0
Total Regular FTEs	6.25	0	0	0
Parks				
Parks Superintendent	1	1	1	1
Assistant Parks Superintendent	1	1	1	1
Open Space Specialist	0	0	0	0
Parks Maintenance & Construction Spec. III	6	6	7	7
Parks Maintenance & Construction Spec. II	3	3	3	7
Office Specialist	0	0	0	0
Sr. Office Specialist	0	0	0	0
Parks Maintenance & Construction Spec. I	7	7	9	5
Total Regular FTEs	18	18	21	21
Temp/Casual	1.23	1.23	1.23	1.23
Total FTEs	19.23	19.23	22.23	22.23

FTE DETAILED SCHEDULE - FY2019 THROUGH FY2022

Position Title	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Adopted
Open Space				
Open Space Specialist	1	1	1	1
Parks Maintenance & Construction Spec III	0	1	0	0
Trail Builder - Machine Operator	0	0	1	1
Total Regular FTEs	1	2	2	2
Temp/Casual	1.05	1.05	1.05	1.05
Total FTEs	2.05	3.05	3.05	3.05
Recreation				
Parks, Recreations, & Open Space Mgr	0	0	0	0
Sr. Recreation Leader	0.5	0	0	0
Recreation Leader - Limited Term	0.5	1	1	1
Recreation Programs Manager	0.75	1	1	1
Recreational Customer Service Assoc	0	1.5	1.5	0
Recreation Customer Service Supervisor	0	0	1	0
Sr. Office Specialist	0	1	0	0
Office Manager	0	0	0	0
Senior Rec Customer Service Associate	0	1	1	0
Customer Service Associate	0	0	0	0
Custodian	0	0	0	0
Total Regular FTEs	1.75	5.5	5.5	2
Temp/Casual	0.36	1.36	0.61	0.61
Total FTEs	2.11	6.86	6.11	2.61
Aquatic Center				
Recreation Program Manager	1	1	1	1
Aquatics Center Program Coordinator	1	1	1	1
Aquatics Maintenance Specialist	1	1	1	1
Senior Lifeguard	6	6	6	6
Lifeguard	1	1	5	5
Custodian	0.25	1	1	1
Total Regular FTEs	10.25	11	15	15
Temp/Casual	2.59	2.59	2.59	2.59
Total FTEs	12.84	13.59	17.59	17.59
Ice Rink				
Recreation Program Manager	0.25	0.25	0.25	0.25
Assistant Golf/Ice Rink Professional	0	0	0	0
Senior Recreation Leader	0.5	0.25	0.50	0.50
Recreation Leader	0.5	0.0	0.0	0.0
Senior Rec Customer Service Associate	0	0.25	0.25	0.25
GC Maintenance Assistant Superintendent	0.25	0.25	0.25	0.25
Total Regular FTEs	1.50	1.00	1.25	1.25
Temp/Casual	1.61	1.61	0.97	0.97
Total FTEs	3.11	2.61	2.22	2.22

FTE DETAILED SCHEDULE - FY2019 THROUGH FY2022

Position Title	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Adopted
Golf Course				
Golf Course Maintenance Superintendent	1	1	1	1
GC Maintenance Assistant Superintendent	0.75	0.75	0.75	0.75
Golf Course Maintenance Mechanic	1	1	1	1
Golf Course Manager	1	0	0	0
Recreation Program Manager	0	0.75	0.75	0.75
Head Golf Professional	1	1	1	1
Assistant Golf/Ice Rink Professional	1	0	0	0
Senior Rec Customer Service Associate	0	0.75	0.75	0.75
Senior Recreation Leader	0	0.75	0.5	0.5
Total Regular FTEs	5.75	6	5.75	5.75
Temp/Casual	4.85	2.75	4.14	4.14
Total FTEs	10.6	8.75	9.89	9.89
Social Services				
Social Services Manager	0.75	0.75	0.75	0.75
Health Care Specialist	0.56	0.56	0.75	0.81
Case Coordinator	0	0	0	0
Total Regular FTEs	1.31	1.31	1.5	1.56
CSD - Health Care Assistance Fund				
Health Care Specialist	0.19	0.19	0.25	0.19
Case Coordinator	1	1	1	1
Total Regular FTEs	1.19	1.19	1.25	1.19
CSD - DWI Fund				
Management Analyst	0	0	0	0
Social Services Manager	0.25	0.25	0.25	0.25
Probation Officer	0.2	0.2	0.2	0.2
Total Regular FTEs	0.45	0.45	0.45	0.45
Department Total Regular FTEs	77.20	78.20	86.45	86.45
Department Total Temp/Casual	14.53	14.53	14.53	14.53
Department Total All FTEs	91.73	92.73	100.98	100.98

Fire Department

Administration

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

FTE DETAILED SCHEDULE - FY2019 THROUGH FY2022

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

FTE DETAILED SCHEDULE - FY2019 THROUGH FY2022

Position Title	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Adopted
<i>Emergency Management</i>				
Police Commander-non uniform	1	1	1	1
Senior Office Specialist	0	0	0	0
Emergency Management Specialist	1	1	1	1
Office Specialist	0	0	0	0
Total Regular FTEs	2	2	2	2
<i>Operations</i>				
Police Sergeant	7	7	7	6
Police Corporal	20	19	21	24
Police Officer	3	4	3	1
Total Regular FTEs	30	30	31	31
<i>Administration/Records</i>				
Police Chief	0.75	0.75	0.75	0.75
Deputy Police Chief	1	1	1	1
Police Commander	2	2	2	2
Police Corporal	0	1	0	0
Office Manager	1	1	1	1
Sr. Office Specialist	0.9	0.9	0.9	0.9
Evidence and Training Tech	0	0	0	0
Senior Evidence and Training Tech	1	0	0	0
Sr. Records Specialist	2	2	2	2
Victimm's Advocate	0	0	0	1
Total Regular FTEs	8.65	8.65	7.65	8.65
Limited Term - Victim's Advocate	0.75	0.75	0.75	0
Total FTEs	9.4	9.4	8.4	8.7
Department Total Regular FTEs	74	77	78	79
Department Total Limited Term	0.75	0.75	0.75	0
Department Total All FTEs	74.75	77.75	78.75	79.00

Public Works Department

<i>PW Administration</i>				
Public Works Director	0.76	0.76	0.76	0.76
Deputy Public Works Director	0.42	0.42	0.42	0.42
Office Manager	1	1	1	1
Sr. Office Specialist	1	1	1	1
Total Regular FTEs	3.18	3.18	3.18	3.18
<i>Engineering & Project Management</i>				
County Engineer	1	1	1	1
Engineering Project Manager	3	3	2	1
Projects Manager	3	3	4	5
Sr. Engineer	1	1	1	1
Chief Surveyor	1	1	1	1
Engineering Associate	1	1	2	2
Senior Engineering Aide	1	1	0	0
Engineering Aide	0	0	0	0
Total Regular FTEs	11	11	11	11

FTE DETAILED SCHEDULE - FY2019 THROUGH FY2022

Position Title	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Adopted
Facilities Maintenance				
Facilities Manager	1	1	1	1
Facilities Superintendent	0	0	1	1
Buyer-Planner	0	0	1	0
Construction Specialist III	5	5	5	5
Construction Specialist II	4	3	2	5
Sr. Office Specialist	1	1	1	1
Construction Specialist I	3	4	9	2
Total Regular FTEs	14	14	20	15
Major Facilities Maintenance (MFM)				
Construction Specialist III	0	0	0	0
Construction Specialist II	0	0	0	2
Construction Specialist I	0	0	0	2
Buyer	0	0	0	1
Total Regular FTEs	0	0	0	5
Custodial Maintenance				
Facilities Services Manager	0	1	1	1
Lead Custodian	1	1	1	1
Custodian Superintendent	1	0	0	0
Custodian	14	14	14	14
Senior Office Specialist	1	1	1	1
Total Regular FTEs	17	17	17	17
Fleet				
Fleet Mechanic II	5	5	6	6
Fleet Supervisor	1	1	1	1
Sr. Office Specialist	1	1	1	1
Fleet Mechanic I	1	1	1	1
Fleet Manager	1	1	1	1
Fleet Shop Foreman	2	2	2	2
Total Regular FTEs	11	11	12	12
Traffic & Streets				
Traffic & Streets Manager/Engineer	1	1	1	1
Street Maint. Superintendent	1	1	1	1
Asst Street Superintendent	1	1	1	1
Lead Equipment Operator	2	2	2	2
Sr. Equipment Operator	6	6	6	6
Sr. Office Specialist	1	1	1	1
Equipment Operator	4	4	4	4
Traffic Operations Manager	1	1	1	1
Traffic Electrician I	0	0	0	0
Traffic Electrician II	1	1	2	2
Traffic Electrician III	1	1	1	1
Transportation Safety Specialist	1	1	0	0
Signs & Marking Technician I-III	4	4	4	4
Total Regular FTEs	24	24	24	24
Transit				

FTE DETAILED SCHEDULE - FY2019 THROUGH FY2022

Position Title	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Adopted
Public Works Director	0	0	0	0
Deputy Public Works Director	0.58	0.58	0.58	0.58
Transit Manager	1	1	1	1
Sr. Office Specialist	1	1	1	1
Management Analyst	1	1	1	1
Transit Supervisor	2	2	2	2
Transit CS Rep/Dispatcher III	1	0	0	0
Transit CS Rep/Dispatcher II	0	1	2	2
Transit CS Rep/Dispatcher I	1	1	0	0
Transit Dispatcher-Operator II	1	0	0	0
Transit Operator Trainee	5	4	3	4
Transit Operator I	8	12	8	8
Transit Operator III	3	0	0	0
Transit Operator II	9	7	12	11
Lead Transit Operator	0	3	3	3
Total Regular FTEs	33.58	33.58	33.58	33.58
Total Limited Term - Transit Operators	4.55	4.55	4.55	4.55
Total FTEs	38.13	38.13	38.13	38.13
 Environmental Services				
Public Works Director	0.24	0.24	0.24	0.24
Environmental Services Manager	1	1	1	1
Environmental Services Supt	1	1	1	1
Environmental Services Trainee	2	2	2	2
Lead Equipment Operator	1	2	2	2
Scale Operator	1	1	1	1
Sr. Office Specialist	1	1	1	1
Sr. Equipment Operator	4	3	3	3
Office Specialist	1	1	1	1
Laborer	0	0	0	0
Equipment Operator	6	6	6	6
Total Regular FTEs	18.24	18.24	18.24	18.24
 Airport				
Airport Manager	1	1	1	1
Total Regular FTEs	1	1	1	1
 Department Total Regular FTEs				
	133	133	140	140
Department Total Limited Term	4.55	4.55	4.55	4.55
Department Total All FTEs	137.55	137.55	144.55	144.55

FTE DETAILED SCHEDULE - FY2019 THROUGH FY2022

Position Title	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Adopted
Utilities Department				
Administration				
Utilities Manager	1	1	1	1
Dep. Util. Mgr.-Finance	1	1	1	1
Public Relations Manager	1	1	1	1
Utilities Business Operations Manager	1	1	1	1
Sr. Office Specialist	1	1	1	2
Executive Assistant	1	1	1	1
Management Analyst	0	1	1	1
Senior Management Analyst	1	1	1	1
Conservation Officer	0	0	0	1
Total Regular FTEs	7	8	8	10
Billing				
Billing and Service Specialist	3	3	5	5
Senior Billing and Service Specialist	2	2	1	1
Sr. Management Analyst	0	0	0	0
Management Analyst	1	1	0	0
Total Regular FTEs	6	6	6	6
Engineering				
Dep. Util. Mgr.-Engineering	1	1	1	1
Environmental Compliance Specialist	1	0	0	0
Environmental Compliance & Conservation Spec	0	0	0	0
Water & Energy Conservation Officer	0	0	0	0
Water & Energy Conservation Coordinator	0	0	0	0
GIS System Specialist	1	1	1	1
SCADA System Technician	2	1	1	1
SCADA System Specialist	0	1	1	1
Sr. Engineer	1	1	1	0
Engineering Project Manager	3	3	3	4
Engineering Associate	1	2	2	2
Conservation Officer	0	0	1	0
Total Regular FTEs	10	10	11	10
Total Limited Term	0	0	1	1
Temp/Casual	1.3	1.3	1.65	1.65
Total FTEs	11.3	11.3	13.65	12.65
Meter Reading				
Meter Reader Supervisor	0	1	1	1
Meter Reader II	0	0	0	0
Meter Reader I	0	0	0	0
GWS/WWTP/WP Trainee	0	0	0	1
Total Regular FTEs	0	1	1	2
Electric Production				
Deputy Utility Manager-Power Supply	1	0.8	0.83	0.83
Power Scheduler/Energy Analyst	0	0	1	1
Power System Supervisor	1	1	1	1
Sr. Management Analyst	0	0	0	0
Senior Hydro-Elec Maint Tech	2	0	0	0
Sr. Power System Operator	4	4	6	7

FTE DETAILED SCHEDULE - FY2019 THROUGH FY2022

Position Title	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Adopted
Power System Operator	2	3	1	0
Hydro Elec Engineer/Supt	1	1	1	1
Hydro Elec Maint. Tech Appren	1	2	2	2
Engineering Associate	1	1	1	1
Lead Hydro. Plant Maint. Tech	0	0	0	0
Hydro. Plant Maint. Tech	0	0	0	0
Total Regular FTEs	13	12.8	13.83	13.83
<i>Electric Distribution</i>				
Deputy Utility Manager-Power Supply	0	0.2	0.17	0.17
Dep. Util. Mgr.-Elec. Dist.	1	0	0	0
Linemen Supervisor	3	3	3	3
Engineering Associate	1	2	1	2
Senior Engineer	1	1	1	0
Electrical Engineering Manager	0	0	1	1
Journeyman Lineman	7	7	7	7
Total Regular FTEs	13	13.2	13.17	13.17
<i>Gas/Water/Sewer</i>				
Dep. Util. Mgr.-GWS Services	0.75	0.63	0.45	0.45
GWS Superintendent	1	1	1	1
GWS Field Supervisor	1	1	1	1
GWS Pipefitter	5	5	1	1
GWS Sr, Pipefitter	0	0	4	5
GWS Service Worker	1	0	0	0
GWS Shop Supervisor	1	1	1	1
GWS Apprentice II	6	6	4	3
GWS Apprentice I	5	5	4	3
Meter Reader Supervisor	1	0	0	0
Engineering Aide	1	1	1	1
GWS/WWTP/WP Trainee	2	2	5	4
Total Regular FTEs	24.75	22.63	22.45	20.45
Total Limited Term	1	2	1	1
Temp/Casual	2.16	2.16	1	1
Total FTEs	27.91	26.79	24.45	22.45
<i>Wastewater Treatment Plant</i>				
Dep. Util. Mgr.-GWS Services	0	0.12	0.30	0.30
WW Treatment Plant Superintendent	1	1	1	1
WW Treatment Plant Supervisor	1	1	0	0
Sr. WW Treatment Plant Operator	2	4	3	3
WW Treatment Plant Operator	3	0	0	0
WW Treatment Plant Oper. Appr II	0	0	2	2
WW Treatment Plant Oper. Appr I	0	0	0	0
GWS/WWTP/WP Trainee	2	3	3	3
Total Regular FTEs	9	9.12	9.30	9.3
Temp/Casual	0.90	0.90	0.50	0.50
Total FTEs	9.90	10.02	9.80	9.80
<i>Water Production</i>				
Dep. Util. Mgr.-GWS Services	0.25	0.25	0.25	0.25
Water Systems Superintendent	1	1	1	1
Water Systems Supervisor	0	1	1	1

FTE DETAILED SCHEDULE - FY2019 THROUGH FY2022

Position Title	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Adopted
Water Systems Elec. Technician	2	2	2	2
Sr. Water Systems Operator	5	4	5	5
Water Systems Apprentice II	0	1	1	0
Water Systems Apprentice III	0	0	0	1
WP Trainee	0	0	0	0
Water Systems Apprentice I	1	0	0	0
Total Regular FTEs	<u>9.25</u>	<u>9.25</u>	<u>10.25</u>	<u>10.25</u>
Temp/Casual	<u>0.24</u>	<u>0.24</u>	<u>0.5</u>	<u>0.5</u>
Total FTEs	<u>9.49</u>	<u>9.49</u>	<u>10.75</u>	<u>10.75</u>
Department Total Regular FTEs	93.00	94.00	95.00	95.00
Department Total Limited Term	0.00	0.00	2.00	2.00
Department Total Temp/Casual	4.6	4.6	3.65	3.65
Department Total All FTEs	<u>97.60</u>	<u>98.60</u>	<u>100.65</u>	<u>100.65</u>
<hr/>				
County Totals				
County Total Regular FTEs	642.00	647.50	668.25	674.25
County Total Limited Term FTEs	6.90	5.30	8.30	7.55
County Total Temp/Casual	21.41	22.28	20.79	20.30
County Total All FTEs	<u>670.31</u>	<u>675.08</u>	<u>697.34</u>	<u>702.10</u>
<hr/>				
General Fund				
Total Regular FTEs	329.59	334.09	351.78	357.84
Total Limited Term FTEs	0.75	0.75	1.75	1.00
Total Temp/Casual	16.81	17.68	17.14	16.65
Total All FTEs	<u>347.15</u>	<u>352.52</u>	<u>370.67</u>	<u>375.49</u>
<hr/>				
All Other Funds				
Total Regular FTEs	312.41	313.41	316.47	316.41
Total Limited Term FTEs	6.15	4.55	6.55	6.55
Total Temp/Casual	4.60	4.60	3.65	3.65
Total All FTEs	<u>323.16</u>	<u>322.56</u>	<u>326.67</u>	<u>326.61</u>
<hr/>				

FY2022 Adopted Budget
Schedule of Appropriations for Salary Adjustments

Group	In Accordance With	Estimated Costs
Non-union employees*	Per Compensation Policy or Employment Contract	925,250
Association of Plumbers & Pipefitters - Local 412**	Collective Bargaining Agreement (July 1, 2017 to June 30, 2021)	-
Firefighters' Association Local 3279***	Collective Bargaining Agreement (June 1, 2020 to June 30, 2025)	630,000
IBEW - Local 611	Collective Bargaining Agreement (Oct. 1, 2020 to Sep. 20, 2024)	35,300
Police Union AFL-CIO, Local 14	Collective Bargaining Agreement (July 1, 2019 to June 30, 2024)	126,550
TOTAL		\$ 1,717,100

* Per the salary plan, the annual cost of an increase would be 2% for individual merit adjustments plus a 1% Cost of Labor adjustment to the pay plan structure.

** The Association of Plumbers and Pipefitters Union agreement expires before the beginning of the next fiscal year. Once negotiations are concluded, a budget revision will be presented to Council for consideration.

*** Per the Firefighters' Association agreement, the step plan will not be increased until the first full pay period of July 2024. The amount shown in the above chart is for potential increases associated with individual firefighter's annual moving within steps.

SCHEDULE OF INTERFUND TRANSFERS - FY2022 ADOPTED

Operating transfers out of:

FY2022 Adopted	Operating transfers out of:						Total
	General	Economic Development	Capital Projects Permanent	Electric Utility	Gas Utility	Fire	
Operating transfers into:							
General	\$ -	-	-	594,979	224,287	2,553,000	3,372,266
Health Care Assistance	650,000	-	-	-	-	-	650,000
Economic Development	400,000	-	-	-	-	-	400,000
Other Special Revenues (Bench Warrant)	27,500	-	-	-	-	-	27,500
Debt Service Fund - Revenue Bonds	4,556,409	-	-	-	-	-	4,556,409
Capital Improvement Projects	12,545,680	-	1,422,000	-	-	-	13,967,680
State Grants (DWI)	14,950	-	-	-	-	-	14,950
Water Utility	250,000	2,000,000	-	-	-	-	2,250,000
Transit Fund	1,050,000	-	-	-	-	-	1,050,000
Airport	784,063	-	-	-	-	-	784,063
Environmental Services	2,400,000	-	-	-	-	-	2,400,000
	\$ 22,678,602	2,000,000	1,422,000	594,979	224,287	2,553,000	29,472,868

FY 2022 Equipment Replacement

General Fund Divisions

Unit#	Division	Year of Unit	DESCRIPTION	Estimated Replacement cost		
				Full Cost	Other Depts	Fleet Fund
1134	Police	2010	Police Sport Utility	\$69,000	\$9,000	\$60,000
1153	Police	2012	Police Sedan Full Size	\$69,000	\$9,000	\$60,000
1168	Police	2013	Police Sedan Full Size	\$69,000	\$9,000	\$60,000
1171	Police	2013	Police Sport Utility	\$69,000	\$9,000	\$60,000
1207	Police	2014	Police Truck 4X4	\$69,000	\$9,000	\$60,000
Expansion	Public Works - MFM	Expansion	Small Pickup	\$37,500	\$37,500	\$0
Expansion	Public Works - MFM	Expansion	Small Pickup	\$37,500	\$37,500	\$0
Expansion	CSD - Open Space	Expansion	F450- XL Truck	\$80,000	\$0	\$0
3136	Golf Course	2010	Reelmaster 5610 Riding Mower			\$68,000
1126	ASD - Warehouse	2009	Isuzu NQR Box Truck			\$46,000
1105	Parks	2009	Pickup 3/4T Utility Box 4X4 Ext Cab			\$43,000
1106	Parks	2009	Pickup 3/4T Utility Box 4X4 Ext Cab			\$43,000
969	Traffic and Streets	2002	International Dump Truck			\$132,000
2067	Traffic and Streets	2002	Monroe 10CY Salt Spreader			\$87,000
3084	Traffic and Streets	2007	Monroe 10 FT Plow			\$8,700
3164	Traffic and Streets	2012	Tymco Sweeper 600			\$268,600
3131	Traffic and Streets	2010	Henderson Salt Spreader 1.8 CY			\$9,100
92	ASD - Warehouse	1991	Forklift Electric			\$45,500
3009	Parks	2004	Snow Blower John Deere DDE			\$2,806
3178	Parks	2012	Kawaski Mule KAF620			\$14,000
Equipment Fund Subtotal						\$1,067,706

Enterprise Funds

Unit#	Division	Year of Unit	DESCRIPTION	Estimated Replacement Cost		
				Full Cost	Other Depts	Fleet Fund
Expansion	Tranist	Expansion	F450- XL Truck	\$33,000	\$0	\$0
3003	Environmental Services	2004	Trailer Flatbed			\$5,000
1016	Environmental Services	2004	Rolloff Truck			\$131,500
3018/3019	Environmental Services	2004	Rolloff Grapple Body			\$162,000
1083	Utilities	2009	International 4400 Contractor Bed			\$118,000
1108	Utilities	2009	Pickup Ext Cab 3/4T Utility Bed			\$43,000
1160	Utilities	2012	Ford F150			\$34,000
1161	Utilities	2012	Ford F350 4X4 Ext Cab Utility Bed			\$46,000
Equipment Fund Subtotal						\$539,500

Equipment Fund Grand Total

Equipment Fund Grand Total						\$1,607,206
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**Schedule of Recurring Grants
Estimates for FY2022**

Dept/Div	Funding Source	Grant Description	Amount
Fire			
	NMPRC	Fire Protection Fund	\$ 870,000
	NMDOH	Emergency Medical Services Fund	-
Community Services			
	NMCYFD	Juvenile Justice Advisory Board	147,567
	NMDFA	Local DWI Distribution	95,500
Police			
	NMDHSEM	State Homeland Security Grant Program	200,000
	NMDFA	Law Enforcement Protection Fund	41,000
	NMDHSEM	Emergency Management Planning Grant	10,000
Transit			
	NMDOT	Transit 5311 - Operations	1,978,928
	NMDOT	Transit 5311 - Capital	195,559
	USDOI	Bandelier Service	190,620
Public Works			
	NMDOT	School Bus Route Program	99,000
	NMDOT	County Arterial Program	26,000
	NMDOT	Cooperative Program	50,000
Airport			
	USFAA		75,000
	NMDOT		185,264
Total			\$ 4,164,438

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 advance refunded a portion of the 2008 Series. The net proceeds of \$49,926,817 (including \$5,178,930 in premiums net of discount [\$115,496], \$6,700,000 additional funding from the County less \$187,113 in underwriting, insurance and issuance costs) were deposited into escrow and used to pay a portion of the interest on the 2008 Series when due beginning December 1, 2013 through June 1, 2028 and redeem the outstanding 2008 Series maturing on June 1, 2029 and after, when callable on June 1, 2018. The un-refunded Series 2008 Revenue Bonds have principal outstanding of \$0 at June 30, 2018. The final maturity date was June 1, 2018.

The advanced refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$9,653,817. The difference, reported in the accompanying financial statements as a deferred outflow of resources, is being charged to operations through the year 2028 using the straight-line method. The County completed the advance refunding in order to reduce its total debt service payments over the next 14 years by \$9,515,950, and to recognize an economic gain (difference between the present values of the old and new debt service payments) of \$1,151,198.

The bonds were issued for the purpose of providing funds for public projects related to public facilities, roads and streets, public works, parks and recreation, and community services. The two largest projects to be funded with the proceeds are the Airport Basin Project and the Judicial / Police / Jail Complex Project.

Revenues pledged to cover debt service include (1) the County's State-Shared Gross Receipts Tax Revenues, at the rate authorized (currently 1.225%), (2) the Municipal Gross Receipts Tax

DEBT SUMMARY

Revenues, which equal one and one quarter percent (1.25%), (3) the Municipal Infrastructure Gross Receipts Tax Revenues, in an amount of one-eighth of one percent (0.125%), and (4) the third one-eighth of one percent (0.125%) increment of County Gross Receipts Tax Revenues. The schedules of current year activity and annual maturity requirements of the 2013 GRT Advance Refunding Bonds is as follows:

Year ending June 30	2013 Series	
	Principal	Interest
2021	3,215,000	1,337,159
2022	3,380,000	1,176,409
2023	3,545,000	1,007,409
2024	3,720,000	830,159
2025-2028	16,665,000	1,529,604
	30,525,000	5,880,739
2013 Series Principal	30,525,000	
Unamortized balances:		
Discounts and premiums	4,080,578	
	\$ 34,605,578	

Utility System Revenue Bonds

All Joint Utility System revenue bonds are secured by a pledge of the net revenues of the Joint Utility System and certain funds established pursuant to the bond indentures. Accordingly, the bondholders may not seek repayment from the general public or any other fund of the County. The County has complied with all indenture requirements.

Utility Revenue Bonds – 2014 A and B Series

All Joint Utility System revenue bonds are secured by a pledge of the net revenues of the Joint Utility System and certain funds established pursuant to the bond indentures. Accordingly, the bondholders may not seek repayment from the general public or any other fund of the County. The County has complied with all indenture requirements.

Utility Revenue Bonds – 2014 A and B Series

On August 13, 2014, the County issued The Incorporated County of Los Alamos, Joint Utility System Bonds, Series 2014A (tax-exempt) and 2014B (taxable). The bonds were issued in the par amount of \$21,690,000 with a final maturity date of June 1, 2034 for the Series 2014A and June 1, 2021 for the Series 2014B. Interest on the bonds is payable semi-annually beginning 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.

DEBT SUMMARY

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, 2020 are as presented below.

Yearendung June 30	2014A Series		2014B Series	
	Principal	Interest	Principal	Interest
2021	670,000	298,545	1,655,000	48,194
2022	465,000	264,375	0	0
2023	465,000	240,660	0	0
2024-2027	1,905,000	742,560	0	0
2028-2032	2,645,000	535,473	0	0
2033-2034	1,200,000	69,665	0	0
	<u>\$ 7,370,000</u>	<u>2,151,328</u>	<u>1,655,000</u>	<u>48,194</u>
2014A Series Principal	\$ 7,370,000			
2014B Series Principal	1,655,000			
Unamortized balances:				
Discounts and premiums	444,366			
Total payable	<u>\$ 9,469,366</u>			

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

DEBT SUMMARY

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, 2020 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	
2021	535,000	43,800	0	84,363	0	222,167	210,000	154,899	1,250,229
2022	560,000	22,400	0	84,364	0	222,167	220,000	144,932	1,253,863
2023	0	0	585,000	84,364	0	222,168	230,000	132,841	1,254,373
2024-2027	0	0	950,000	71,448	1,570,000	820,078	1,055,000	395,959	4,862,485
2028-2030	0	0	0	0	2,110,000	259,008	970,000	120,080	3,459,088
	<u>\$ 1,095,000</u>	<u>66,200</u>	<u>1,535,000</u>	<u>324,539</u>	<u>3,680,000</u>	<u>1,745,588</u>	<u>2,685,000</u>	<u>948,711</u>	<u>12,080,038</u>
2010A Series Principal	\$ 1,095,000								
2010B Series Principal	1,535,000								
2010C Series Principal	3,680,000								
2010D Series Principal	2,685,000								
Unamortized balances:									
Refunding costs	0								
Discounts and premiums	13,078								
Total payable	<u>\$ 9,008,078</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.

CWSRF 083: To finance 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. The approved loan amount is \$17 million, however, funds are not distributed nor a debt service schedule issued until completion of the project.

Loan terms and repayment schedules as of June 30, 2020 are shown below.

Loan terms and repayment schedules are shown below.

	New Mexico Environment Department	New Mexico Water Trust Board and Finance Authority	New Mexico Environment Department	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	New Mexico Water Trust Board and Finance Authority	Totals
Loan Number	CWSRF 1438143	WPF 663	CWSRF 083	PP 3732	WPF 689	CWSRF 09	WPF 756	WPF 757	WPF 820	WPF 821	WPF 918	WPF 940	WPF 3557		
Date of agreement	Dec 2005	Apr 2007	Apr 2019	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	17,000,000	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	20	15	20	20	20	20	20	20	20	20	20		
Interest rate	3%	-	2.38%	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%		
Payable in year ending 6/30/2021:															
Principal	356,816	3,284	-	239,061	4,107	11,402	7,383	2,503	30,843	6,973	27,924	9,377	2,640	702,314	
Interest and/or admin fee	150,587	58	-	87,924	83	3,745	187	63	859	212	1,066	358	121	245,262	
Total	507,404	3,342	-	326,985	4,190	15,147	7,570	2,566	31,702	7,185	28,990	9,735	2,762	947,576	
Payable in year ending 6/30/2022:															
Principal	365,291	3,292	-	241,715	4,117	11,744	7,402	2,509	30,918	6,991	27,994	9,401	2,647	714,021	
Interest and/or admin fee	142,113	50	-	85,270	73	3,453	168	57	781	195	996	334	115	233,604	
Total	507,404	3,342	-	326,985	4,190	15,197	7,570	2,566	31,699	7,186	28,990	9,735	2,762	947,625	
Payable in year ending 6/30/2023:															
Principal	373,966	3,300	-	244,664	4,128	12,096	7,420	2,515	30,993	7,008	28,064	9,424	2,654	726,233	
Interest and/or admin fee	133,437	41	-	82,321	62	3,151	150	51	704	177	926	311	108	221,440	
Total	507,404	3,341	-	326,985	4,190	15,248	7,570	2,566	31,697	7,185	28,990	9,735	2,762	947,673	
Payable in year ending 6/30/2024:															
Principal	382,848	3,309	-	248,114	4,138	12,459	7,439	2,522	31,069	7,026	28,134	9,448	2,660	739,167	
Interest and/or admin fee	124,555	33	-	78,872	52	2,841	131	44	627	160	856	287	102	208,560	
Total	507,404	3,342	-	326,986	4,190	15,300	7,570	2,566	31,696	7,186	28,990	9,735	2,762	947,727	
Payable in five years ending 6/30/2029:															
Principal	2,055,027	9,975	-	1,310,614	16,656	68,132	37,475	12,703	156,480	35,392	141,727	47,596	13,402	3,905,179	
Interest and/or admin fee	481,991	50	-	324,311	104	9,217	376	127	1,965	534	3,220	1,081	408	823,384	
Total	2,537,018	10,025	-	1,634,925	16,760	77,349	37,851	12,830	158,445	35,926	144,947	48,677	13,809	4,728,563	
Payable in five years ending 6/30/2034:															
Principal	2,310,932	-	-	1,490,904	-	30,200	7,552	2,560	63,123	21,448	143,507	48,195	13,570	4,131,991	
Interest and/or admin fee	226,086	-	-	144,022	-	1,167	19	6	237	107	1,440	483	239	373,807	
Total	2,537,018	-	-	1,634,926	-	31,368	7,571	2,566	63,360	21,555	144,947	48,678	13,809	4,505,798	
Payable in five years ending 6/30/2039:															
Principal	495,632	-	-	-	-	-	-	-	-	0	28,917	9,711	10,979	545,239	
Interest and/or admin fee	11,771	-	-	-	-	-	-	-	-	0	72	24	69	11,937	
Total	507,404	-	-	-	-	-	-	-	-	0	28,989	9,735	11,047	557,175	
Total payable															
Principal	6,340,513	23,160	286,524	3,775,072	33,146	146,034	74,671	25,312	343,426	84,838	426,267	143,152	48,552	11,750,667	
Interest and/or admin fee	1,270,541	232	-	802,719	374	23,574	1,031	349	5,172	1,385	8,575	2,880	1,161	2,117,994	
Total	7,611,054	23,392	286,524	4,577,791	33,520	169,609	75,702	25,661	348,598	86,223	434,842	146,032	49,713	13,868,661	

GENERAL FUND REVENUE DETAIL

	FY2019 Actuals	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Projected Budget	FY2022 Adopted Budget	\$ Variance FY2022 vs FY 2021	% Variance FY2022 vs FY 2021
REVENUES							
GROSS RECEIPTS TAXES	49,837,384	49,509,874	53,083,000	58,916,000	61,864,000	8,781,000	14.9%
PROPERTY TAXES	7,295,432	7,757,444	7,813,867	7,813,867	8,291,268	477,401	6.1%
INTERDEPARTMENTAL CHARGES	7,130,081	8,023,975	7,871,313	7,871,313	8,379,256	507,943	6.5%
USER CHARGES	2,212,373	2,160,637	2,303,270	1,868,013	1,948,142	(355,128)	-19.0%
INVESTMENT INCOME (LOSS)	1,501,047	1,278,364	1,348,000	1,877,000	1,729,000	381,000	20.3%
GRANTS	1,296,380	1,472,618	673,000	1,056,931	719,000	46,000	4.4%
OTHER	1,531,004	1,239,484	1,254,406	1,169,407	1,146,152	(108,254)	-9.3%
TOTAL REVENUES	70,803,701	71,442,396	74,346,856	80,572,531	84,076,818	9,729,962	12.1%

GROSS RECEIPTS TAXES

GROSS REC TAX-MUNICIPAL-PRIOR	16,713,254	16,603,421	17,805,000	19,760,000	20,747,000	2,942,000	14.9%
GROSS REC TAX-MUNICIPAL	4,112,308	4,085,310	4,380,000	4,862,000	5,106,000	726,000	14.9%
GROSS REC TAX-MUNI INFRASTRUCT	2,056,170	2,042,658	2,190,000	2,431,000	2,553,000	363,000	14.9%
GROSS REC -COUNTY 3RD PLEDGED	2,056,170	2,042,658	2,190,000	2,431,000	2,553,000	363,000	14.9%
GROSS REC TAX-COUNTY	2,056,170	2,042,658	2,190,000	2,431,000	2,553,000	363,000	14.9%
GROSS REC TAX-CO. CORRECTIONAL	2,056,170	2,042,658	2,190,000	2,431,000	2,553,000	363,000	14.9%
ST SHARED-GROSS REC TAX	20,787,142	20,650,511	22,138,000	24,570,000	25,799,000	3,661,000	14.9%
Total Gross Receipts Taxes	49,837,384	49,509,874	53,083,000	58,916,000	61,864,000	8,781,000	14.9%

PROPERTY TAXES

PROP TAXES-RESIDENTIAL	5,922,803	6,336,640	6,391,743	6,391,743	6,844,739	452,996	7.1%
PROP TAXES-NONRESIDENTIAL	1,372,629	1,420,804	1,422,124	1,422,124	1,446,529	24,405	1.7%
Total Property Taxes	7,295,432	7,757,444	7,813,867	7,813,867	8,291,268	477,401	6.1%

INTERDEPARTMENTAL CHARGES

IDC CHARGES-GENERAL COUNTY	1,528,114	1,541,810	1,398,575	1,398,575	1,737,596	339,021	24.2%
IDC CHARGES-REFUSE	269,168	300,324	363,441	363,441	378,330	14,889	4.1%
IDC CHARGES-UTILITIES	1,943,669	1,997,652	1,997,664	1,997,664	2,021,033	23,369	1.2%
IDC CHARGES-FIRE	624,048	771,993	692,578	692,578	713,356	20,778	3.0%
IDC-INDIRECT O/H-FIRE CONTRACT	2,765,082	3,412,196	3,419,055	3,419,055	3,528,941	109,886	3.2%
IDC-Interdepartmental Charges	7,130,081	8,023,975	7,871,313	7,871,313	8,379,256	507,943	6.5%

USER CHARGES

ALCOHOLIC BEVERAGE LICENSES	6,206	4,475	6,000	6,000	5,700	(300)	-5.0%
BUSINESS LICENSE FEES	37,095	44,903	41,000	41,000	38,950	(2,050)	-5.0%
ANIMAL LICENSES	160	-	300	300	285	(15)	-5.0%
BUILDING PERMITS	219,123	342,091	222,800	222,800	211,660	(11,140)	-5.0%
MARRIAGE LICENSES	848	840	1,000	1,000	950	(50)	-5.0%
LEMON LOT PERMITS	7,735	4,960	7,600	7,600	7,220	(380)	-5.0%
Licenses and Permits	271,167	397,269	278,700	278,700	264,765	(13,935)	-5.0%

FINES-POLICE	60,154	41,663	67,000	56,950	54,103	(12,897)	-22.6%
CORRECTION FEES-MAGISTRATE CT	7,008	3,601	23,000	19,550	18,573	(4,427)	-22.6%
CORRECTION FEES-MUNICIPAL CT	20,992	15,667	26,000	22,100	20,995	(5,005)	-22.6%
COURT FACILITIES FEE	10,325	7,885	12,000	10,200	9,690	(2,310)	-22.6%
FIELD SOBRIETY TRAINING FEES	500	450	300	255	242	(58)	-22.7%
MUNI CT. ELECTRONIC MONITORING	3,594	1,738	4,700	3,995	3,795	(905)	-22.7%
MUNI CT. DRUG TESTING FEE	50	25	1,700	1,445	1,373	(327)	-22.6%
TRAFFIC SAFETY FEE-LAC	4,838	3,690	5,500	4,675	4,441	(1,059)	-22.7%
MUNI COURT-DWI PROBATION FEE	-	-	1,800	1,530	1,454	(346)	-22.6%
PROBATION FEES	1,555	1,265	1,900	1,615	1,534	(366)	-22.7%
COMMUNITY SERVICE FEE	7,330	5,484	9,000	7,650	7,268	(1,732)	-22.6%
ALTERNATIVE SENTENCING FEE	14,516	11,077	19,000	16,150	15,343	(3,657)	-22.6%
MISC COURT FEES OTHER	3,466	2,809	2,500	2,125	2,019	(481)	-22.6%
DEPOSIT/BOND FORFEITURES	-	-	1,000	850	808	(192)	-22.6%
MAGISTRATE DWI PROBATION FEES	325	-	5,400	4,590	4,361	(1,039)	-22.6%
MAGISTRATE DWI COMMUNITY FEES	30	-	-	-	-	-	0.0%
MAGISTRATE PROBATION FEES	3,425	2,525	3,600	3,060	2,907	(693)	-22.6%
MAGISTRATE COMMUNITY SERV FEES	60	15	250	213	202	(48)	-22.5%
MAGISTRATE ELECTRONIC MONITOR	2,058	1,170	3,000	2,550	2,423	(577)	-22.6%

GENERAL FUND REVENUE DETAIL

	FY2019 Actuals	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Projected Budget	FY2022 Adopted Budget	\$ Variance FY2022 vs FY 2021	% Variance FY2022 vs FY 2021
MAGISTRATE DRUG TESTING FEE	75	25	2,500	2,125	2,019	(481)	-22.6%
Fines and Forfeits	140,301	99,089	190,150	161,628	153,550	(36,600)	-22.6%
PROBATE COURT FEES	1,332	1,046	900	765	855	(45)	-5.9%
CANDIDATE FILING FEES	150	750	620	527	589	(31)	-5.9%
RECORDING FEES	53,839	70,751	55,600	47,260	52,820	(2,780)	-5.9%
PLANNING FEES	9,531	11,375	7,000	5,950	6,650	(350)	-5.9%
PLAN REVIEW FEES	65,802	142,645	33,000	28,050	31,350	(1,650)	-5.9%
DUPLICATING/PRINTING SERVICES	5,538	1,863	1,000	850	950	(50)	-5.9%
SALE OF DOCUMENTS/PUBLICATIONS	53,899	61,968	44,300	37,655	42,085	(2,215)	-5.9%
SALES OF FOOD	5,868	7,040	10,000	8,500	9,500	(500)	-5.9%
SALES OF MERCHANDISE	25,928	13,478	95,000	80,750	90,250	(4,750)	-5.9%
OTHER CHARGES FOR SERVICES	17,218	10,391	23,000	19,550	21,850	(1,150)	-5.9%
Chgs Svcs-General	239,105	321,307	270,420	229,857	256,899	(13,521)	-5.9%
CIVIL SERVICE FEES	3,240	3,770	4,200	3,570	3,990	(210)	-5.9%
FINGERPRINTING FEES	2,724	1,640	1,100	935	1,045	(55)	-5.9%
PRISONER HOUSING REIMBURSEMENT	3,135	90,440	4,000	3,400	3,800	(200)	-5.9%
SPECIAL SERVICES-POLICE	25,635	8,310	16,500	14,025	15,675	(825)	-5.9%
Chgs Svcs-Public Safety	34,734	104,160	25,800	21,930	24,510	(1,290)	-5.9%
MISC SALES/SERVICES	944	687	850	723	808	(42)	-5.8%
REVENUES	944	687	850	723	808	(42)	-5.8%
CEMETERY EQUIPMENT RENTALS	100	110	150	150	150	-	0.0%
CEMETERY LINERS	30,511	750	28,000	28,000	28,000	-	0.0%
CEMETERY OPENINGS	6,890	33,336	-	-	-	-	0.0%
SALES-CEMETERY LOTS (40%)	18,160	18,685	22,000	22,000	22,000	-	0.0%
SALES-CEMETERY LOTS (60%)	27,240	28,028	33,000	33,000	33,000	-	0.0%
ANIMAL SHELTER FEES	7,255	3,140	5,500	5,500	5,500	-	0.0%
Chgs Svcs-Environment	90,156	84,049	88,650	88,650	88,650	-	0.0%
DAILY FEES/PASSES	306,542	281,482	232,200	174,150	185,760	(46,440)	-26.7%
ANNUAL PASSES	296,487	219,743	162,900	122,175	130,320	(32,580)	-26.7%
THREE-MONTH PASSES	32,713	24,007	38,800	29,100	31,040	(7,760)	-26.7%
MONTHLY PASSES	-	-	20,000	15,000	16,000	(4,000)	-26.7%
PUNCH PASSES	62,828	45,727	83,000	62,250	66,400	(16,600)	-26.7%
RECREATION FEES-CLASSES	100,623	63,965	159,300	119,475	127,440	(31,860)	-26.7%
SPECIAL CULT/REC FEES	43,563	25,428	20,350	15,263	16,280	(4,070)	-26.7%
Chgs Svcs-Culture/Recreation	842,756	660,352	716,550	537,413	573,240	(143,310)	-26.7%
BUILDING RENTALS	147,242	73,177	136,500	102,375	109,200	(27,300)	-26.7%
LAND RENTALS	387,897	380,414	446,150	334,613	356,920	(89,230)	-26.7%
RECREATION FACILITY RENTALS	58,071	40,133	149,500	112,125	119,600	(29,900)	-26.7%
Rentals/Concessions-Outside	593,210	493,724	732,150	549,113	585,720	(146,430)	-26.7%
TOTAL USER CHARGES	2,212,373	2,160,637	2,303,270	1,868,013	1,948,142	(355,128)	-19.0%
INVESTMENT INCOME							
INTEREST INCOME-INVESTMENTS	2,179,626	1,968,936	1,348,000	1,877,000	1,729,000	381,000	20.3%
INTEREST INCOME-RES ASSETS	61,755	41,764	-	-	-	-	0.0%
INTEREST INCOME-PRORATED	(1,175,903)	(1,046,893)	-	-	-	-	0.0%
GAIN(LOSS)-INVEST ADJUST TO FV	435,569	314,557	-	-	-	-	0.0%
Investment Income	1,501,047	1,278,364	1,348,000	1,877,000	1,729,000	381,000	20.3%
GRANTS							
FEDERAL DIRECT-OTHER	192,173	-	-	-	0	-	0.0%
FEDERAL INDIRECT-OTHER	198,372	388,227	-	121,993	-	-	0.0%
FEDERAL SH REV-FOREST RESERVE	4,305	6,461	-	-	-	-	0.0%
FEDERAL IN LIEU TAXES (PILT)	92,880	95,190	95,000	95,000	94,000	(1,000)	-1.1%
FEDERAL IN LIEU TAX -DOE/NNSA	254,150	273,619	245,000	285,103	290,000	45,000	15.8%
Intergov't Revenue-Federal	741,880	763,497	340,000	502,096	384,000	44,000	8.8%

GENERAL FUND REVENUE DETAIL

	FY2019 Actuals	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Projected Budget	FY2022 Adopted Budget	\$ Variance FY2022 vs FY 2021	% Variance FY2022 vs FY 2021
STATE-LIBRARY OPERATIONS	11,264	14,106	-	12,217	-	-	0.0%
STATE-G.O. BOND DISTRIBUTION	13,471	13,472	-	-	-	-	0.0%
STATE GRANT-E911	134,867	311,922	-	209,618	-	-	0.0%
STATE GRANT-DWI RDBLK/BCKLEDWN	3,961	2,225	-	-	-	-	0.0%
STATE GRANTS-OTHER	202,786	181,392	155,000	155,000	155,000	-	0.0%
ST SHARED-SMALL COUNTY ASSIST.	176,000	180,000	178,000	178,000	180,000	2,000	1.1%
STATE SHARED REVENUES-OTHER	12,151	6,004	-	-	-	-	0.0%
Intergov't Revenue-Federal	554,500	709,121	333,000	554,835	335,000	2,000	0.4%
TOTAL GRANT REVENUE	1,296,380	1,472,618	673,000	1,056,931	719,000	46,000	4.4%
OTHER REVENUE							
IN LIEU TAX-ELECTRIC UTILITY	329,145	312,907	312,907	312,907	296,762	(16,145)	-5.2%
IN LIEU TAX-GAS UTILITY	104,179	101,719	101,719	101,719	96,089	(5,630)	-5.5%
FRANCHISE TAX-CABLE TV	116,369	114,769	120,000	100,000	100,000	(20,000)	-20.0%
FRANCHISE TAX-TELEPHONE	32,305	50,639	25,000	25,000	40,000	15,000	60.0%
FRANCHISE TAX-ELECTRIC UTILITY	272,331	267,537	287,088	287,088	266,521	(20,567)	-7.2%
FRANCHISE TAX-GAS UTILITY	107,965	91,985	86,493	86,493	98,580	12,087	14.0%
PROPERTY TAXES-INTEREST	22,876	25,740	30,000	30,000	24,000	(6,000)	-20.0%
PROPERTY TAXES-PENALTY	17,207	18,816	20,000	20,000	18,000	(2,000)	-10.0%
Taxes	1,002,377	984,112	983,207	963,207	939,952	(43,255)	-4.5%
LACEPP PENSION FORFEITURES	396,936	98,993	80,000	80,000	80,000	-	0.0%
Insurance/Pension Forfeitures	396,936	98,993	80,000	80,000	80,000	-	0.0%
DONATIONS	52,006	51,315	50,000	50,000	50,000	-	0.0%
Donations	52,006	51,315	50,000	50,000	50,000	-	0.0%
OTHER JUDGMENTS/SETTLEMENTS	370	632	700	700	700	-	0.0%
DISCOUNTS TAKEN	-	-	500	500	500	-	0.0%
CASH OVER (SHORT)	-	129	-	-	-	-	0.0%
INTEREST-DELINQUENT ACCTS	105	514	-	-	-	-	0.0%
JURY DUTY/WITNESS FEE REIMB	139	125	-	-	-	-	0.0%
NSF CHECK FEES	-	-	-	-	-	-	0.0%
MISCELLANEOUS REVENUES-OTHER	79,071	103,664	139,999	75,000	75,000	(64,999)	-86.7%
Miscellaneous Revenues	79,685	105,064	141,199	76,200	76,200	(64,999)	-85.3%
TOTAL OTHER REVENUE	1,531,004	1,239,484	1,254,406	1,169,407	1,146,152	(108,254)	-9.3%
TOTAL REVENUE	70,803,701	71,442,396	74,346,856	80,572,531	84,076,818	9,729,962	12.1%

LARGEST EMPLOYERS

<u>EMPLOYER</u>	<u>TYPE OF BUSINESS</u>	<u>NUMBER OF EMPLOYEES [a]</u>
Los Alamos National Laboratory	Research and Development	12,378
Los Alamos Public Schools	Government	676
Los Alamos County	Education	675
N3B	Environmental Management	647
Other Employers		<u>3,258</u>
		17,634

Sources: Individual Employers, New Mexico Department of Workforce Solutions

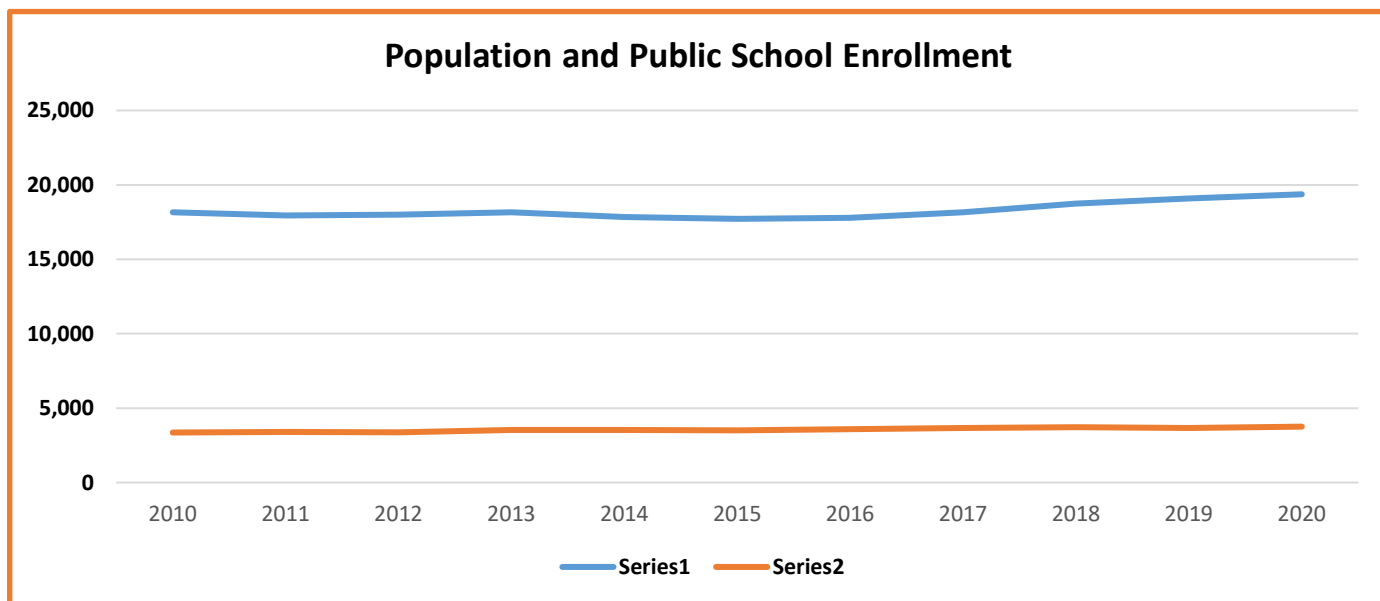
[a] For rankings, number of employees who work in the County is not limited to those who also live in the County.

OTHER DEMOGRAPHIC STATISTICS LAST TEN FISCAL YEARS

FISCAL YEAR	POPULATION (a)	PUBLIC SCHOOL ENROLLMENT (b) (Grades K through 12)
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
2020	19,369	3,757

Sources:

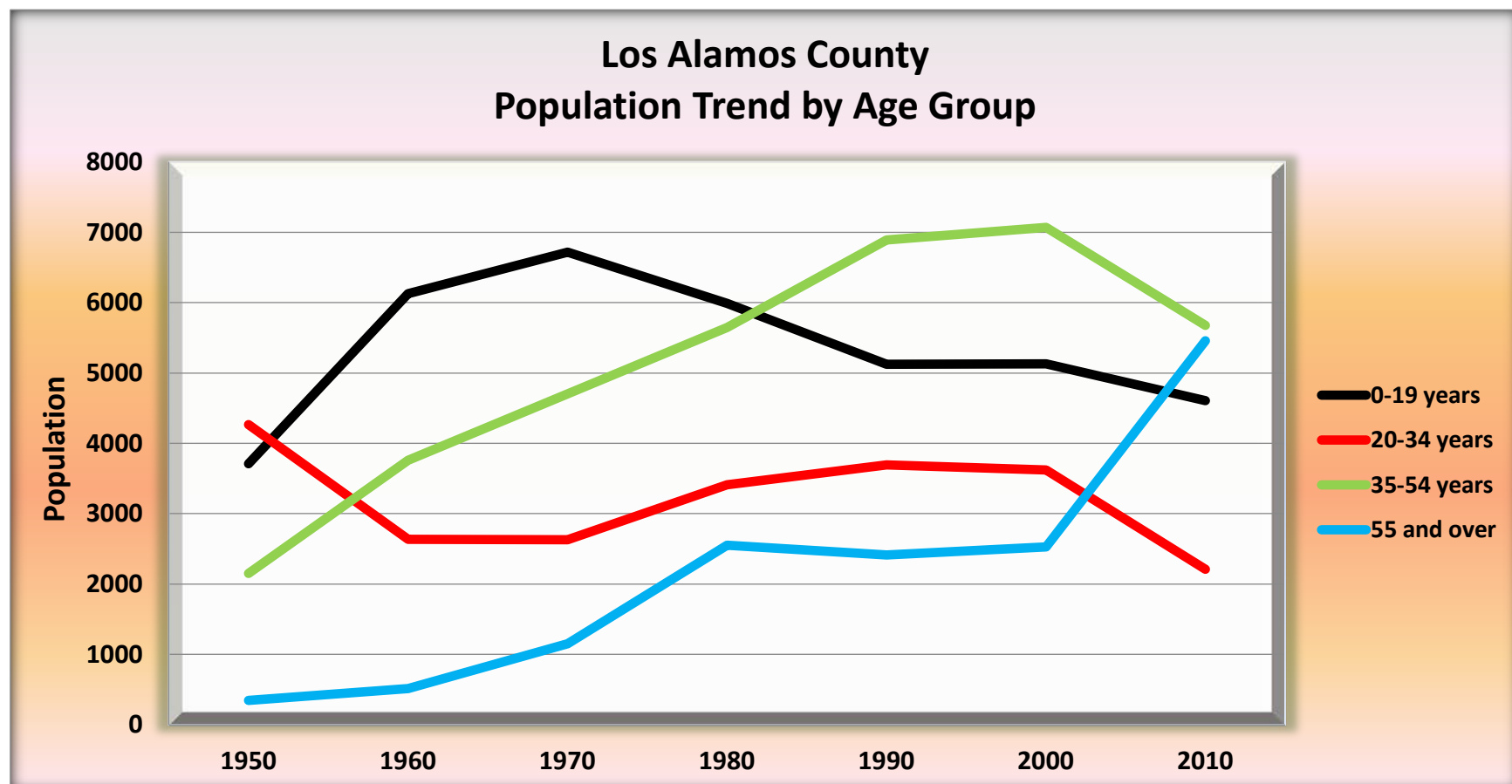
Population estimates are from the University of New Mexico Bureau of Business and Economic Research website. School Enrollment is from the New Mexico Public Education Department website.



POPULATION BY AGE BRACKET, COUNTS AND PERCENTAGES

AGE BRACKET	1960		1970		1980		1990		2000		2010	
	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%
0-4 years	1,901	14.6%	1,302	8.6%	1,115	6.3%	1,132	6.2%	1,021	5.6%	960	5.3%
5-19 years	4,226	32.4%	5,414	35.6%	4,874	27.7%	3,930	21.7%	4,050	22.1%	3,648	20.3%
20-24 years	375	2.9%	567	3.7%	805	4.6%	566	3.1%	463	2.5%	498	2.8%
25-34 years	2,260	17.3%	2,061	13.6%	2,608	14.8%	2,551	14.1%	1,864	10.2%	1,713	9.5%
35-44 years	2,653	20.3%	2,432	16.0%	3,155	17.9%	3,279	18.1%	3,217	17.5%	2,327	13.0%
45-54 years	1,107	8.5%	2,269	14.9%	2,491	14.2%	3,021	16.7%	3,226	17.6%	3,347	18.6%
55-64 years	373	2.9%	839	5.5%	1,829	10.4%	1,968	10.9%	2,282	12.4%	2,771	15.4%
65 and over	142	1.1%	314	2.1%	722	4.1%	1,668	9.2%	2,220	12.1%	2,686	15.0%
Totals	13,037		15,198		17,599		18,115		18,343		17,950	

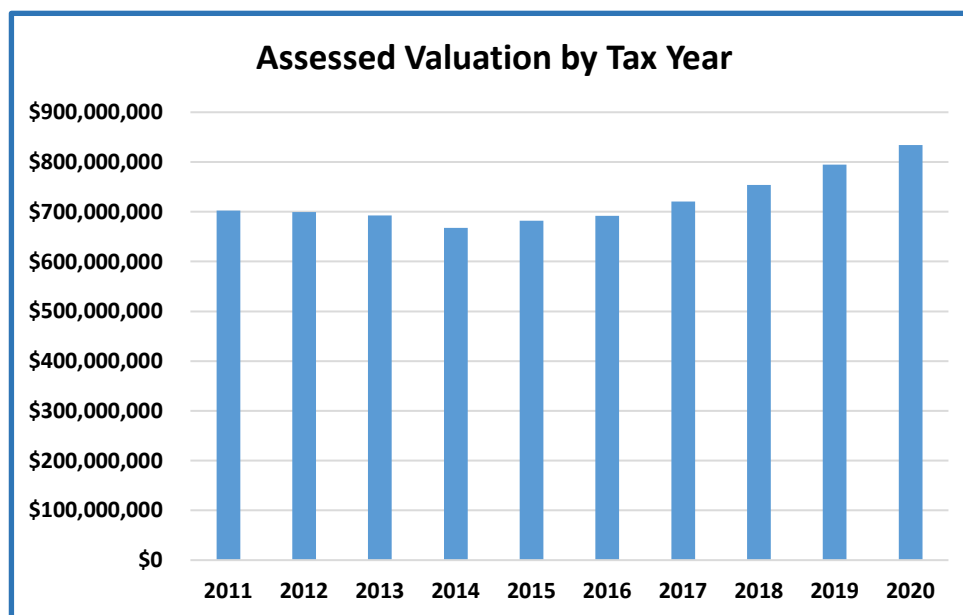
SOURCE: U.S. Census Bureau



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

TAX YEAR 2)	ASSESSED VALUE 1)				TOTAL NET VALUATION
	REAL PROPERTY	PERSONAL PROPERTY 3)	CENTRALLY ASSESSED PROPERTY 4)	EXEMPTIONS	
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
2020	829,779,210	11,463,130	4,032,280	(10,997,760)	834,276,860

- 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 2020 tax year corresponds to fiscal year 2021).
- 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		
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
2020	834,276,860	82	5,172,953	836	23,228,290	2020	814,859,000

TEN PRINCIPAL PROPERTY TAX PAYERS

TAXPAYER	TYPE OF BUSINESS	2020 ASSESSED VALUATION	PERCENTAGE OF TOTAL ASSESSED VALUATION
PHC-LOS Alamos Inc.	Medical Services	\$ 12,776,030	1.70%
Central Park Square LLC	Real Estate	7,664,830	1.02%
TOPVALCO, Inc.	Food & Drug	6,195,710	0.82%
Los Alamos Commerce and Development	Real Estate	5,017,250	0.67%
Canyon Village Housing Solutions LLC	Apartments	4,378,240	0.58%
Oppenheimer Place Condo Assoc Inc	Real Estate	4,090,140	0.54%
Los Alamos National Bank	Banking	4,015,360	0.53%
Smiths Food & Drug Center Inc	Food & Drug	2,506,230	0.33%
NMC Holdings LLC	Scientific Research	2,436,360	0.32%
Qwest Corp.(Century Link)	Telephone Utility	1,249,860	0.17%
Total assessed valuation of ten principal taxpayers		50,330,010	6.68%
Total assessed valuation of other taxpayers		<u>703,295,310</u>	<u>93.32%</u>
Total 2020 assessed valuation		<u><u>\$ 753,625,320</u></u>	<u><u>100.00%</u></u>

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

Note:

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

Note:

***Fundflo's presented to the Board of Public Utilities
were updated to reconcile to FY20 Actual & FY21 Budget***

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

Los Alamos County Utilities Department
Fiscal Year 2022
Summary Of Expenditure Budget Reconciliation to Budget Book

	FY2019 Actual	FY2020 Actual	FY2021 Adopted	FY 2021 Projected	FY 2022 Proposed
Electric Production	37,183,748	33,416,117	38,228,532	41,590,084	41,985,130
Electric Distribution	14,389,287	13,532,294	13,065,701	15,825,983	14,732,555
Less Interdivision Electric Sales	(7,162,868)	(6,153,928)	(5,876,301)	(7,729,026)	(7,414,593)
Total Electric Fund	44,410,167	40,794,483	45,417,932	49,687,041	49,303,092
Gas	4,849,314	4,898,571	4,756,897	4,678,490	5,930,749
Water Production	6,844,474	4,539,687	14,326,066	15,525,591	16,139,772
Water Distribution	4,913,813	6,093,339	5,885,358	6,642,985	6,908,562
Less Interdivision Water Sales	(3,090,819)	(3,471,324)	(3,076,750)	(4,222,734)	(3,200,750)
Total Water Fund	8,667,468	7,161,702	17,134,674	17,945,842	19,847,584
Wastewater	3,905,191	4,551,655	19,511,811	19,540,195	10,096,107
Total Expenditure Budget	61,832,140	57,406,411	86,821,314	91,851,568	85,177,532
Electric Profit Transfer	567,249	575,620	617,238	582,224	594,979
Gas Profit Transfer	194,513	254,014	201,959	217,504	224,287
Total Profit Transfer	761,762	829,634	819,197	799,728	819,266
Expenditure Bud excluding Profit Transfer	61,070,378	56,576,777	86,002,117	91,051,840	84,358,266

Los Alamos County Utilities Department
Fiscal Year 2022 Budgets
Summary Of Expenditure Budget

	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2022 Proposed
Electric Production	37,183,748	33,416,117	38,228,532	41,985,130
Electric Distribution	14,389,287	13,535,294	13,065,700	14,732,555
Less Interdivision Electric Sales	(7,162,868)	(6,153,928)	(5,876,301)	(7,414,593)
Total Electric Fund	\$ 44,410,167	\$ 40,797,483	\$ 45,417,931	\$ 49,303,092
Gas	\$ 4,849,314	\$ 4,898,571	\$ 4,756,900	\$ 5,930,749
Water Production	6,844,474	4,539,687	14,326,066	16,139,772
Water Distribution	4,913,813	6,093,340	5,885,358	6,908,562
Less Interdivision Water Sales	(3,090,819)	(3,471,324)	(3,076,750)	(3,200,750)
Total Water Fund	\$ 8,667,468	\$ 7,161,702	\$ 17,134,674	\$ 19,847,585
Wastewater	\$ 3,905,191	\$ 4,551,655	\$ 19,511,811	\$ 10,096,107
Total Expenditure Budget	\$ 61,832,140	\$ 57,409,411	\$ 86,821,316	85,177,533
OTHER FINANCING				
WP			\$ 6,831,060	\$ 10,225,000
WT			\$ 14,800,856	\$ 3,050,000
REBUDGETED				\$ 1,220,000
ACCRUAL FOR CFPP OFFRAMP				\$ 1,256,219
INCREASE TO PURCHASE POWER				\$ 5,711,510
INCREASE TO COST OF GAS				\$ 478,125
Total Expenditure Budget less Other Financing, Rebudgeted Items and Increase to Purchased Commodities	\$ 61,832,140	\$ 57,409,411	\$ 65,189,399	\$ 63,236,679

Los Alamos County Utilities Department
Fiscal Year 2022 Budgets
Summary of Expenditure Budget -- **ELECTRIC PRODUCTION**

	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2021 Projected	FY 2022 Proposed
REVENUE					
Mwh Sales - LANL	441,489	429,776	609,518	609,518	528,331
Mwh Sales - LAC Distribution	116,798	107,226	122,430	122,430	118,015
Total Mwh Sales	558,287	537,001	731,948	731,948	646,346
Revenue per Mwh	\$ 58.96	\$ 54.80	\$ 46.43	\$ 46.43	\$ 53.74
DOE Revenues	\$ 25,751,735	\$ 23,276,163	\$ 28,110,395	\$ 28,110,395	\$ 27,323,123
Economy Sales	4,443,477	3,908,117	4,077,852	4,077,852	7,083,430
Interest on Reserves	375,424	283,540	130,000	130,000	130,000
Bond Federal Subsidy	31,877	32,089	33,984	33,984	33,984
TOTAL REVENUE	\$ 30,602,513	\$ 27,499,909	\$ 32,352,231	\$ 32,352,231	\$ 34,570,537
OPERATING EXPENSES					
El Vado Generation	\$ 472,970	\$ 399,938	\$ 383,726	\$ 433,622	\$ 539,174
Abiquiu Generation	296,147	254,476	366,251	422,085	418,709
Contract Administration	44,101	60,734	79,030	12,211	79,701
Load Control	1,842,321	1,658,124	1,640,880	1,745,314	1,652,415
Transmission - PNM	2,209,138	2,209,588	2,450,000	2,041,459	2,420,904
Transmission - Other	2,231,925	2,405,183	3,045,619	2,231,737	3,451,657
Purchased Power	13,709,720	10,957,265	12,290,735	19,949,108	18,002,245
Photovoltaic Array	30,087	-	5,000	14,493	5,000
Debt Service	2,483,323	2,501,744	2,769,652	2,769,652	941,029
Property Taxes	401,630	343,434	417,083	330,431	410,037
Insurance	83,750	93,167	100,000	100,000	100,000
San Juan Operations	10,156,619	9,347,412	10,412,070	7,838,446	8,090,447
Laramie River Operations	2,081,882	2,026,061	2,220,011	1,646,895	2,300,528
SMR Project	11,489	4,572	-	-	-
Non-Pool Expenses	24	70,894	31,373	5,940	1,288,559
Interdepartmental Charges	459,441	489,216	486,294	571,046	545,212
Administrative Allocation	472,113	594,310	730,808	512,645	574,513
TOTAL OPERATING EXPENSES	\$ 36,986,681	\$ 33,416,117	\$ 37,428,532	\$ 40,625,084	\$ 40,820,130
OPERATING INCOME (LOSS)	\$ (6,384,168)	\$ (5,916,208)	\$ (5,076,301)	\$ (8,272,853)	\$ (6,249,593)
CAPITAL EXPENDITURES					
Capital Expenditures	\$ 197,067	\$ -	\$ 800,000	\$ 965,000	\$ 1,165,000
Net Change in Retirement Reserve Balances			(186,747)	(186,747)	(90,737)
OTHER FINANCING Forecast					
Transfer from Distribution Fund (Cost of Power)	\$ 7,162,868	\$ 6,153,928	\$ 5,876,301	\$ 5,876,301	\$ 7,414,593
NET INCOME (LOSS)	\$ 581,632	\$ 237,720	\$ 186,747	\$ (3,174,805)	\$ 90,737
Cash & Investments					
Unrestricted Cash	\$ 2,160,545	\$ (1,855,843)	\$ (3,599,265)	\$ (3,030,953)	\$ (3,167,616)
Total Unrestricted Cash & Investments	\$ 2,160,545	\$ (1,855,843)	\$ (3,599,265)	\$ (3,030,953)	\$ (3,167,616)
Restricted					
Bond Reserve & Debt Service	\$ 1,830,909	\$ 1,860,529	\$ 1,830,909	\$ 1,860,529	\$ 1,860,529
San Juan Decommissioning	\$ 5,568,503	\$ 5,819,476	\$ 5,275,020	\$ 6,007,876	\$ 6,196,276
San Juan Mine Reclamation	\$ 4,451,040	\$ 4,457,617	\$ 4,410,488	\$ 4,457,617	\$ 4,457,617
Laramie River Decommissioning	\$ 871,733	\$ 928,543	\$ 838,980	\$ 967,543	\$ 1,006,543
Operations Reserve		2,227,095	4,868,032		-
Contingency Reserve					
Total Restricted	\$ 12,722,184	\$ 15,293,260	\$ 17,223,429	\$ 13,293,565	\$ 13,520,965
Total Cash & Investments	\$ 14,882,729	\$ 13,437,417	\$ 13,624,164	\$ 10,262,612	\$ 10,353,349

Los Alamos County Utilities Department
Fiscal Year 2022 Budgets
Summary of Expenditure Budget -- **ELECTRIC DISTRIBUTION**

	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2021 Projected	FY 2022 Proposed
REVENUE					
kWh Sales	116,798,138	107,225,732	122,429,848	122,429,848	118,014,816
Revenue per kWh	\$ 0.1158	\$ 0.1264	\$ 0.1172	\$ 0.1172	\$ 0.1172
Sales Revenue	\$ 13,529,517	\$ 13,549,435	\$ 14,354,374	\$ 14,354,374	\$ 13,836,731
Interest on Utility Reserves	20,805	31,833	67,942	67,942	67,942
Bond Federal Subsidy	63,730	64,153	59,482	59,482	84,625
Pole Rentals	0	44,525	53,601	53,601	53,601
Misc. Service Revenues	33,398	25,259	54,500	54,500	54,500
Revenue on Recoverable Work	36,787	489,400	150,000	150,000	150,000
TOTAL REVENUE	\$ 13,684,236	\$ 14,204,604	\$ 14,739,900	\$ 14,739,900	\$ 14,247,399
OPERATING EXPENSES					
Supervision, Misc Direct Admin	881,044	834,999	808,775	619,907	761,575
Substation Maintenance	60,943	44,435	65,852	7,775	67,874
Switching Station Maintenance	15,800	11,773	73,262	8,496	102,553
Overhead Maintenance	341,756	436,163	538,559	377,489	566,638
Underground Maintenance	579,801	553,255	513,711	471,520	490,601
Meter Maintenance	140,053	101,631	110,229	219,908	91,283
Interdepartmental Charges	650,204	724,308	740,452	863,866	916,694
Eng. Cust Svc. MR and Admin	717,564	566,537	1,144,966	582,866	848,600
In Lieu Taxes & Franchise fee	542,159	558,068	572,912	540,967	543,256
Debt Service	1,251,651	1,232,687	1,253,443	1,253,444	1,133,909
Cost of Power	7,162,868	6,153,928	5,876,301	7,729,026	7,414,593
TOTAL OPERATING EXPENSES	\$ 12,343,843	\$ 11,217,784	\$ 11,698,462	\$ 12,675,265	\$ 12,937,576
OPERATING INCOME (LOSS)	\$ 1,340,393	\$ 2,986,820	\$ 3,041,438	\$ 2,064,635	\$ 1,309,823
CAPITAL EXPENDITURES					
Capital Expenditures	\$ 1,478,194	\$ 1,741,890	\$ 750,000	\$ 2,533,480	\$ 1,200,000
OTHER FINANCING					
Bond/Grant proceeds	\$ -				
Profit Transfer to General Fund	(567,249)	(575,620)	(617,238)	(617,238)	(594,979)
Sale of Scrap/Obsolete Inventory	(177)	(7,034)			
BUDGETED NET INCOME (LOSS)	\$ (704,874)	\$ 676,344	\$ 1,674,199	\$ (1,086,084)	\$ (485,157)
Cash & Investments					
Total Unrestricted Cash & Investments	(3,005,997)	(1,103,002)	(4,836,039)	(742,513)	(1,217,708)
Total Unrestricted Cash & Investments	\$ (3,005,997)	\$ (1,103,002)	\$ (4,836,039)	\$ (742,513)	\$ (1,217,708)
Restricted					
Bond Reserve & Debt Service	1,348,622	1,393,594	1,348,622	1,348,538	1,338,576
Bond Construction Fund	2,714,623	(0)	2,714,623	0	0
Capital Replacement Reserve			1,359,940		-
Operations Reserve		1,401,517	2,275,014	-	-
Contingency Reserve		-	522,839		-
Rate Stabilization Reserve					
Total Restricted	\$ 4,063,245	\$ 2,795,111	\$ 8,221,038	\$ 1,348,538	\$ 1,338,576
Total Cash & Investments	\$ 1,057,248	\$ 1,692,108	\$ 3,384,999	\$ 606,025	\$ 120,868

Los Alamos County Utilities Department
Fiscal Year 2022 Budgets
Summary of Expenditure Budget -- **GAS DISTRIBUTION**

	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2021 Projected	FY 2022 Proposed
REVENUE					
Therm Sales	9,229,011	8,625,811	7,650,000	7,650,000	7,650,000
Revenue per Therm	\$ 0.5888	\$ 0.5335	\$ 0.2300	\$ 0.5653	\$ 0.6278
Sales Revenue	\$ 5,433,936	\$ 4,602,122	\$ 4,324,596	\$ 4,324,596	\$ 4,802,721
Interest on Utility Reserves	79,940	78,603	84,534	84,534	55,789
Revenue on Recoverable Work	47,616	69,784	20,300	20,300	20,605
TOTAL REVENUE	\$ 5,561,492	\$ 4,750,509	\$ 4,429,430	\$ 4,429,430	\$ 4,879,115
OPERATING EXPENSES					
Supervision, Misc Direct Admin	646,343	567,237	385,776	475,728	395,998
Customer Service	24,321	21,209	52,815	24,551	30,739
Gas Distribution	212,717	236,179	326,707	287,715	630,888
Gas Meters	118,505	104,481	126,189	52,144	121,955
Gas Capital Project Inspection & Support	-	-	-	152	-
Interdepartmental Charges	355,889	390,252	388,068	437,728	359,642
Eng. Cust Svc. MR and Admin	516,559	565,157	1,077,124	601,952	951,922
In Lieu Taxes & Franchise fee	212,144	193,704	188,212	165,549	192,144
Cost of Gas	2,545,338	1,841,663	1,660,050	1,705,335	2,138,175
TOTAL OPERATING EXPENSES	\$ 4,631,817	\$ 3,919,884	\$ 4,204,941	\$ 3,750,853	\$ 4,821,462
OPERATING INCOME (LOSS)	\$ 929,676	\$ 830,625	\$ 224,489	\$ 678,576	\$ 57,652
CAPITAL EXPENDITURES					
Capital Expenditures	\$ 22,984	\$ 724,673	\$ 350,000	\$ 725,678	\$ 885,000
OTHER FINANCING					
Profit Transfer to General Fund	(194,513)	(254,014)	(201,959)	(201,959)	(224,287)
Transfer to WW (FY18 budget revision)					
BUDGETED NET INCOME (LOSS)	\$ 712,178	\$ (148,062)	\$ (327,470)	\$ (249,060)	\$ (1,051,635)
Cash & Investments					
Capital Replacement Reserve		816,000	885,000	762,691	425,947
Operations Reserve		1,266,326	1,266,326	1,022,759	1,341,644
Contingency Reserve		261,420	261,420	261,420	265,341
Rate Stabilization Reserve		-	-	-	-
Unrestricted Cash & Investments	3,930,626	1,690,764	1,306,534	1,738,580	700,884
Total Cash & Investments	\$ 3,930,626	\$ 4,034,510	\$ 3,719,279	\$ 3,785,450	\$ 2,733,815

Los Alamos County Utilities Department
Fiscal Year 2022 Budgets
Summary of Expenditure Budget -- **WATER PRODUCTION**

	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2021 Projected	FY 2022 Proposed
REVENUE					
Potable 1000-gallon production	963,397	1,131,886	1,150,000	1,150,000	1,150,000
Non-potable 1000-gallon production	80,285	96,236	94,500	94,500	94,500
Revenue per 1000 gallons	\$ 3.8840	\$ 3.4188	\$ 3.6685	\$ 3.6685	\$ 3.8164
Potable Sales Revenue	\$ 4,053,611	\$ 4,198,750	\$ 4,565,500	\$ 4,565,500	\$ 4,749,500
Repayment of InterUtility Loan	187,569	187,569	187,569	187,569	187,569
Interest on Utility Reserves	212,581	137,032	144,683	144,683	11,764
Bond Federal Subsidy	25,867	26,038	27,576	27,576	27,576
Non Potable Revenue	206,211	255,989	186,997	186,997	194,708
TOTAL REVENUE	\$ 4,685,838	\$ 4,805,377	\$ 5,112,324	\$ 5,112,324	\$ 5,171,116
OPERATING EXPENSES					
Supervision, Misc Direct Admin	833,023	\$ 847,627	\$ 846,426	\$ 674,860	\$ 822,679
Pumping Power	460,726	444,952	700,000	543,832	550,000
Wells	184,285	139,500	164,531	332,991	217,339
Booster Pump Stations	156,520	85,917	166,531	107,928	180,646
Treatment	113,428	26,313	45,411	24,296	32,618
Storage Tanks	8,452	88,898	41,266	11,061	39,018
Transmission Lines	171,786	181,321	274,228	536,452	310,868
Capital Project Inspection & Support	-	248	-	385	-
Non Potable System	205,875	199,374	342,420	297,274	525,161
Ski Hill	5,172	4,760	7,377	919	5,035
Interdepartmental Charges	327,392	348,180	316,328	361,490	295,121
Eng. Cust Svc. MR and Admin	684,873	857,470	990,966	874,382	895,646
State Water Tax	34,756	36,330	40,000	42,087	40,000
Debt Service	110,177	110,360	283,656	283,657	320,642
TOTAL OPERATING EXPENSES	\$ 3,296,465	\$ 3,371,250	\$ 4,219,140	\$ 4,091,612	\$ 4,234,772
OPERATING INCOME (LOSS)	\$ 1,389,373	\$ 1,434,127	\$ 893,184	\$ 1,020,713	\$ 936,344
CAPITAL EXPENDITURES					
Capital Expenditures	\$ 3,548,009	\$ 1,168,437	\$ 10,106,926	\$ 11,883,979	\$ 11,905,000
OTHER FINANCING					
Grants/Loan Proceeds	\$ 484,560	\$ -	\$ 2,555,195	\$ 2,555,195	\$ 6,225,000
County/External Reimbursement			4,275,866	4,275,867	4,000,000
Sale of scrap					
Transfer from Electric/Gas		829,634		(829,634)	
Transfer to Water Distribution				(3,262,837)	
BUDGETED NET INCOME (LOSS)	\$ (1,674,076)	\$ 1,095,324	\$ (2,382,681)	\$ (8,124,676)	\$ (743,656)
Cash & Investments					
Working Cash	\$ 9,495,582	\$ 5,522,274	\$ (2,318,995)	\$ 756,421	\$ (0)
Total Unrestricted Cash & Investments	\$ 9,495,582	\$ 5,522,274	\$ (2,318,995)	\$ 756,421	\$ (0)
Restricted					
Bond Debt Service & Reserve Fund	\$ 168,900	\$ 180,892	\$ 168,900	\$ 180,892	\$ 180,892
Operations Reserve		\$ 1,961,535	\$ 1,961,535	\$ 1,903,977	\$ 1,916,743
Contingency Reserve		\$ 784,259	\$ 784,259		
Retirement/Reclamation Reserve		\$ -	\$ -		\$ -
Capital Replacement Reserve		2,067,007	8,000,000		
Total Restricted	\$ 168,900	\$ 4,993,693	\$ 10,914,694	\$ 2,084,869	\$ 2,097,635
Total Cash & Investments	9,664,482	\$ 10,515,967	\$ 8,595,699	\$ 2,841,291	\$ 2,097,635

Los Alamos County Utilities Department
Fiscal Year 2022 Budgets
Summary of Expenditure Budget -- **WATER DISTRIBUTION**

	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2021 Projected	FY 2022 Proposed
REVENUE					
Sales in Thousand of Gallons	670,815	834,930	775,000	775,000	775,000
Revenue per thousand gallons	\$ 6.9315	\$ 6.7186	\$ 7.2889	\$ 7.2889	8
Sales Revenue	\$ 4,649,726	\$ 5,609,533	\$ 5,648,899	\$ 5,648,899	5,874,855
Interest on Utility Reserves	23,837	30,436	-	-	-
Revenue on Recoverable Work	9,943	26,194	15,225	15,225	15,453
Misc Service Revenues	64,982	129,961	15,225	15,225	15,453
TOTAL REVENUE	\$ 4,748,488	\$ 5,796,124	\$ 5,679,349	\$ 5,679,349	5,905,761
OPERATING EXPENSES					
Supervision, Misc Direct Admin	\$ 236,729	\$ 339,719	\$ 315,291	\$ 349,501	339,486
Hydrants	-	-	-	-	-
Water Distribution	406,247	386,202	508,353	522,334	508,985
Water Meters	211,152	235,805	482,054	232,776	457,266
Capital Project Inspections & Support	115	61	-	177	-
Interdepartmental Charges	344,477	333,420	297,863	332,500	281,102
Eng. Cust Svc. MR and Admin	479,041	518,994	1,055,047	550,410	890,974
Cost of Water	3,090,819	3,471,324	3,076,750	4,222,734	3,200,750
TOTAL OPERATING EXPENSES	\$ 4,768,580	\$ 5,285,526	\$ 5,735,358	\$ 6,210,432	5,678,562
OPERATING INCOME (LOSS)	\$ (20,092)	\$ 510,598	\$ (56,009)	\$ (531,083)	227,199
CAPITAL EXPENDITURES					
Capital Expenditures	\$ 145,233	\$ 807,814	\$ 150,000	\$ 432,553	1,230,000
OTHER FINANCING					
Sale of Scrap and Obsolete Inventory	0	(2,794)			
Transfer from Electric/Gas				829,634	
Transfer from Water Production				3,262,837	
BUDGETED NET INCOME (LOSS)	\$ (165,325)	\$ (294,422)	\$ (206,009)	\$ 3,128,835	(1,002,801)
Cash & Investments					
Capital Replacement Reserve			\$ 556,039		
Operations Reserve			1,327,635	993,849	
Contingency Reserve					
Working Cash	(1,338,911)	(2,134,986)	(4,221,330)	0	(8,952)
Total Cash & Investments	(1,338,911)	(2,134,986)	(2,337,656)	993,849	(8,952)

Los Alamos County Utilities Department
Fiscal Year 2022 Budgets
Summary of Expenditure Budget -- **WASTE WATER TREATMENT COLLECTION**

	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2021 Projected	FY 2022 Proposed
REVENUE					
Thousand of Gallons Processed	397,929	450,124	430,000	430,000	430,000
Sales Revenue	\$ 5,518,422	\$ 5,853,949	\$ 6,267,122	\$ 6,267,122	\$ 6,390,560
Interest on Utility Reserves	62,343	90,527	110,965	110,965	171,746
Revenue on Recoverable Work	1,230.00	3,040.74	-	-	-
TOTAL REVENUE	\$ 5,581,995	\$ 5,947,517	\$ 6,378,087	\$ 6,378,087	\$ 6,562,306
OPERATING EXPENSES					
Supervision, Misc Direct Admin	\$ 265,841	\$ 375,635	\$ 378,359	\$ 236,144	\$ 386,304
Wastewater Collection	179,792	226,653	305,857	220,958	293,310
Lift Stations	207,552	250,062	306,379	270,745	384,622
Collection Capital Proj Inspection & Support	650	298	-	3	-
Wastewater Treatment	1,107,901	1,275,503	1,559,955	1,869,424	1,662,753
Interdepartmental Charges	603,722	545,364	514,622	585,374	518,376
Eng. Cust Svc. MR and Admin	633,085	678,662	897,469	713,943	787,148
Debt Service	837,042	696,409	698,314	698,314	1,497,594
TOTAL OPERATING EXPENSES	\$ 3,835,585	\$ 4,048,587	\$ 4,660,955	\$ 4,594,904	\$ 5,530,107
OPERATING INCOME (LOSS)	\$ 1,746,410	\$ 1,898,931	\$ 1,717,132	\$ 1,783,182	\$ 1,032,199
CAPITAL EXPENDITURES					
Capital Expenditures	\$ 69,606	\$ 503,068	\$ 14,850,856	\$ 14,945,291	\$ 4,566,000
OTHER FINANCING					
Grant/Loan Proceeds	\$ -	\$ -	\$ 14,800,856	\$ 14,800,856	\$ 3,050,000
Transfer from Gas Dist (FY18 budget revision)					
BUDGETED NET INCOME (LOSS)	\$ 1,676,804	\$ 1,395,862	\$ 1,667,132	\$ 1,638,747	\$ (483,801)
Cash & Investments					
Capital Replacement Reserve	\$ -	\$ 1,038,678	\$ 882,304	\$ 875,017	\$ 1,257,990
Operations Reserve	\$ -	\$ 1,979,229	\$ 1,979,229	\$ 1,948,295	\$ 2,016,257
Contingency Reserve		\$ 365,987	\$ 365,987	\$ 365,987	\$ 371,477
Working Cash	\$ 2,712,387	\$ 1,096,873	\$ 2,924,563	\$ 2,930,215	\$ 1,989,990
Loan from Gas Division					
Total Unrestricted Cash & Investments	\$ 2,712,387	\$ 4,480,767	\$ 6,152,083	\$ 6,119,514	\$ 5,635,713
Restricted Loan Reserves	\$ 717,755	\$ 717,755	\$ 717,755	\$ 717,755	\$ 717,755
Total Cash & Investments	\$ 3,430,142	\$ 5,198,522	\$ 6,869,838	\$ 6,837,270	\$ 6,353,469

Los Alamos County Utilities Department
Fiscal Year 2022 Budgets
Summary of Expenditure Budget -- **ADMIN**

	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2021 Projected	FY 2022 Proposed
Meter Reading	321,085	333,108	180,014	376,172	202,906
Customer Service	578,245	643,275	948,405	635,659	608,005
Engineering	1,354,345	1,384,069	1,970,091	1,416,140	1,837,251
Electric Production	53,673	29,913	129,337	4,637	22,507
All Except EP	160,436	117,819	463,280	258,129	394,115
All Divisions	247,347	350,516	306,754	494,258	169,500
Electric Distribution	4,076	2,612	57,744	-	88,874
Gas Distribution	121,166	133,013	229,321	159,439	296,403
Water Distribution	115,647	113,422	226,778	72,302	246,766
Wastewater Collection & Treatment	117,119	107,630	232,974	132,858	278,556
Water Production	160,149	216,500	323,903	294,517	340,531
Administration	505,536	655,441	814,120	476,065	894,747
Electric Production	26,352	43,808	81,245	4,495	82,941
All Except EP	13,373	7,169	10,000	2,526	18,000
All Divisions	332,162	441,548	572,875	469,044	643,806
Electric Distribution	-	-	-	-	-
Water Production	4,410	505	150,000	-	150,000
Finance	613,812	642,523	1,613,346	566,807	979,319
Electric Production	4,607	1,054	169,449	-	176,661
All Except EP	47	397	364,590	-	136,472
All Divisions	349,924	573,199	979,307	566,807	666,186
Electric Distribution	-	-	100,000	-	-
Gas Distribution	-	-	-	-	-
Water Distribution	-	-	-	-	-
Wastewater Collection & Treatment	-	-	-	-	-
Management Audit	-	-	-	-	-
Public Information	187,028	206,234	417,837	197,183	484,357
Electric Production	-	-	-	-	-
All Except EP	152,525	154,854	417,357	-	483,857
All Divisions	-	-	480	-	500
Electric Distribution	2,228	6,420	-	-	-
Gas Distribution	8,862	12,936	-	-	-
Water Distribution	9,778	7,175	-	-	-
Wastewater Collection & Treatment	3,085	841	-	-	-
Water Production	481	936	-	-	-
Total Administrative Division	3,560,051	3,864,649	5,943,813	3,668,026	5,006,585

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

	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 APPROVED BUDGET	FY2022 PROPOSED BUDGET
EP Cash & Investments - UNRESTRICTED	\$ 2,160,545	\$ (1,855,843)	\$ (3,599,265)	\$ (3,167,616)
EP Cash & Investments - RESTRICTED	\$ 12,722,184	\$ 15,293,260	\$ 17,223,429	\$ 13,520,965
EP Cash & Investments - TOTAL	\$ 14,882,729	\$ 13,437,417	\$ 13,624,164	\$ 10,353,349
ED Cash & Investments - UNRESTRICTED	\$ (3,005,997)	\$ (1,103,002)	\$ (4,836,039)	\$ (1,217,708)
ED Cash & Investments - RESTRICTED	\$ 4,063,245	\$ 2,795,111	\$ 8,221,038	\$ 1,338,576
ED Cash & Investments - TOTAL	\$ 1,057,248	\$ 1,692,108	\$ 3,384,999	\$ 120,868
GAS Cash & Investments - UNRESTRICTED	\$ 3,930,626	\$ 4,034,510	\$ 3,719,279	\$ 2,733,815
GAS Cash & Investments - RESTRICTED	\$ -	\$ -	\$ -	\$ -
GAS Cash & Investments - TOTAL	\$ 3,930,626	\$ 4,034,510	\$ 3,719,279	\$ 2,733,815
DW Cash & Investments - UNRESTRICTED	\$ (1,338,911)	\$ (2,134,986)	\$ (2,337,656)	\$ (8,952)
DW Cash & Investments - RESTRICTED	\$ -	\$ -	\$ -	\$ -
DW Cash & Investments - TOTAL	\$ (1,338,911)	\$ (2,134,986)	\$ (2,337,656)	\$ (8,952)
WP Cash & Investments - UNRESTRICTED	\$ 9,495,582	\$ 5,522,274	\$ (2,318,995)	\$ (0)
WP Cash & Investments - RESTRICTED	\$ 168,900	\$ 4,993,693	\$ 10,914,694	\$ 2,097,635
WP Cash & Investments - TOTAL	\$ 9,664,482	\$ 10,515,967	\$ 8,595,699	\$ 2,097,635
WW Cash & Investments - UNRESTRICTED	\$ 2,712,387	\$ 4,480,767	\$ 6,152,083	\$ 5,635,713
WW Cash & Investments - RESTRICTED	\$ 717,755	\$ 717,755	\$ 717,755	\$ 717,755
WW Cash & Investments - TOTAL	\$ 3,430,142	\$ 5,198,522	\$ 6,869,838	\$ 6,353,469
DPU TOTAL Cash & Investments - UNRESTRICTED	13,954,232	8,943,719	(3,220,592)	3,975,253
DPU TOTAL Cash & Investments - RESTRICTED	17,672,084	23,799,820	37,076,915	17,674,931
DPU TOTAL Cash & Investments - TOTAL	31,626,316	32,743,539	33,856,323	21,650,184

Los Alamos County Utilities Department
10-Year Financial Forecast - FY2022-FY2031
Electric Distribution

	FORECAST 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031
1.50%										
Expenditure Forecast										
Supervision, Misc Direct Admin	761,575	772,998	784,593	796,362	808,308	820,432	832,739	845,230	857,908	870,777
Substation Maintenance	67,874	68,892	69,925	70,974	72,039	73,119	74,216	75,329	76,459	77,606
Switching Station Maintenance	102,553	104,091	105,652	107,237	108,846	110,479	112,136	113,818	115,525	117,258
Overhead Maintenance	566,638	575,137	583,764	592,521	601,409	610,430	619,586	628,880	638,313	647,888
Underground Maintenance	490,601	497,960	505,430	513,011	520,706	528,517	536,445	544,492	552,659	560,949
Meter Maintenance	91,283	92,652	94,042	95,453	96,885	98,338	99,813	101,310	102,830	104,372
Operating encumbrances rolled forward										
Interdepartmental Charges	916,694	930,444	944,401	958,567	972,946	987,540	1,002,353	1,017,388	1,032,649	1,048,139
Administrative Division Allocation	848,600	861,329	874,249	887,363	900,673	914,183	927,896	941,814	955,942	970,281
In Lieu Taxes & Franchise fee	543,256	403,584	411,010	416,241	419,253	422,296	425,369	428,472	431,607	431,607
Debt Service	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	633,935
Cost of Power	7,414,593	6,540,129	6,064,836	6,160,825	6,170,780	6,322,659	6,560,026	6,609,110	6,579,684	6,675,201
Total Operations Expenses	12,937,576	11,829,595	11,422,680	11,614,370	11,850,155	12,049,962	12,345,949	12,441,628	12,469,889	12,138,013
Capital	1,200,000	700,000	1,400,000	6,100,000	1,100,000	1,300,000	1,100,000	1,100,000	1,100,000	5,100,000
Capital Paid with Debt/Grants/Reimb										4,000,000
Total Expenses	14,137,576	12,529,595	12,822,680	17,714,370	12,950,155	13,349,962	13,445,949	13,541,628	13,569,889	13,238,013
Profit Transfer	594,979	620,455	636,422	647,668	654,144	660,686	667,293	673,966	680,705	680,705
Total Cash Requirements	14,732,555	13,150,049	13,459,102	18,362,038	13,604,299	14,010,648	14,113,242	14,215,593	14,250,595	13,918,718
Revenue Forecast										
KWh Sales	118,014,816	123,067,844	126,234,963	128,465,592	129,750,248	131,047,751	132,358,228	133,681,810	135,018,629	135,018,629
Revenue per KWh	\$0.1172	\$0.1172	\$0.1172	\$0.1172	\$0.1172	\$0.1172	\$0.1172	\$0.1172	\$0.1172	\$0.1172
Rate Increase Percentage										
Total Sales Revenue	13,836,731	14,429,176	14,800,507	15,062,039	15,212,660	15,364,786	15,518,434	15,673,618	15,830,355	15,830,355
Bond Federal Subsidy	67,942	67,942	66,045	64,099	58,759	47,731	47,731	47,732	47,733	47,734
Interest on Utility Reserves	84,625	3,022	43,227	85,946	13,650	62,121	105,174	150,579	198,440	250,540
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	14,247,399	14,758,241	15,167,880	15,470,186	15,543,169	15,732,739	15,929,440	16,130,030	16,334,628	16,386,730
R&R and Cash Flows										
Net Cash Flow	(485,157)	1,608,192	1,708,778	(2,891,852)	1,938,870	1,722,092	1,816,198	1,914,437	2,084,033	2,468,012
Cumulative Net Cash Flow	(485,157)	1,123,035	2,831,813	(60,039)	1,878,831	3,600,923	5,417,121	7,331,557	9,415,591	11,883,602
Cash Balance	120,868	1,729,060	3,437,838	545,986	2,484,856	4,206,948	6,023,146	7,937,582	10,021,615	12,489,627
Recommended Cash Balance	12,730,832	14,120,814	12,783,640	13,045,364	13,099,289	14,693,884	17,011,540	16,158,971	19,232,290	16,235,875

Los Alamos County Utilities Department
10-Year Financial Forecast - FY2022-FY2031
Electric Production

	FORECAST 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031
Total Cash Requirements	41,985,130	47,022,407	40,150,437	40,561,858	40,885,165	46,850,862	56,791,112	53,099,949	53,262,821	53,410,529
Net Change in Retirement Reserve Balances	(90,737)	70,977	140,848	(292,636)	(321,053)	(342,790)	(310,397)	28,167	165,803	12,849
	1.50%									
Revenue Forecast										
Mwh Sales - LANL	528,331	646,172	573,688	580,246	587,495	712,569	904,888	816,503	843,605	828,415
Mwh Sales - LAC Distribution	118,015	123,068	126,235	128,466	129,750	131,048	132,358	133,682	135,019	135,019
Total Mwh Sales	646,346	769,240	699,923	708,711	717,246	843,616	1,037,247	950,185	978,624	963,433
Revenue per Mwh	\$53.08	\$48.91	\$41.54	\$42.67	\$43.43	\$45.11	\$45.31	\$45.44	\$46.26	\$46.99
DOE Revenues	26,893,902	33,457,051	26,910,407	27,157,590	27,268,364	33,010,002	42,505,654	38,663,327	38,692,753	38,857,799
Economy Sales	7,125,369	6,861,243	7,014,327	7,085,774	7,291,941	7,368,641	7,575,872	7,677,952	7,840,824	7,988,531
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	30,867	27,669	24,080	19,561	19,561	19,561	19,561	19,561
Transfer from Distribution Fund	7,414,593	6,540,129	6,064,836	6,160,825	6,170,780	6,322,659	6,560,026	6,609,110	6,579,684	6,414,638
Total Cash Inflow	41,597,848	47,022,407	40,150,437	40,561,858	40,885,165	46,850,862	56,791,112	53,099,949	53,262,821	53,410,529
Net Cash Flow	(296,545)	(70,977)	(140,848)	292,636	321,053	342,790	310,397	(28,167)	(165,803)	(12,849)
Cumulative Net Cash Flow	(296,545)	(367,522)	(508,369)	(215,734)	105,319	448,109	758,506	730,339	564,536	551,687
Cash Balance	10,353,349	10,282,372	10,141,524	10,434,160	10,755,213	11,098,002	11,408,399	11,380,233	11,214,430	11,201,581
Recommended Cash Balance	18,855,811	18,814,513	18,656,683	18,534,907	18,447,613	18,097,527	18,372,582	18,476,086	18,824,558	19,306,790
Reserves										
Retirement/Reclamation Reserve	10,162,581	9,919,257	9,655,864	9,401,546	9,118,462	8,814,322	8,541,507	8,606,708	8,962,375	9,336,671
Identified Items on site	318,409	323,185	328,033	332,953	337,948	343,017	348,162	353,385	358,685	364,066
San Juan Decommissioning	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	7,477,398
Laramie River Decommissioning	877,980	916,980	955,980	994,980	1,033,980	1,072,980	1,111,980	1,150,980	1,189,980	1,228,980
San Juan Mine Reclamation	3,502,772	3,027,272	2,531,631	2,044,992	1,529,514	992,905	487,545	320,124	292,379	266,228

Los Alamos County Utilities Department
 10-Year Financial Forecast - FY2022 through FY2031
 Electric Fund Cash Reserve Analysis

	FORECAST 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031
ELECTRIC DIST & PROD CASH RESERVES										
Combined Cash Balance ED & EP	10,474,217	12,011,432	13,579,362	10,980,146	13,240,069	15,304,950	17,431,545	19,317,815	21,236,045	23,691,208
Recommended Cash Balance (ED)	12,730,832	14,120,814	12,783,640	13,045,364	13,099,289	14,693,884	17,011,540	16,158,971	19,232,290	16,235,875
Recommended Cash Balance (EP)	18,855,811	18,814,513	18,656,683	18,534,907	18,447,613	18,097,527	18,372,582	18,476,086	18,824,558	19,306,790
Recommended Cash Balance	31,586,643	32,935,327	31,440,323	31,580,270	31,546,901	32,791,411	35,384,122	34,635,057	38,056,848	35,542,665
TARGET RESERVE BALANCES										
Debt Service Reserve	3,032,898	2,991,862	2,994,162	3,006,817	3,005,455	3,004,905	3,003,273	3,002,483	2,961,452	2,908,624
Retirement/Reclamation Reserve	10,162,581	9,919,257	9,655,864	9,401,546	9,118,462	8,814,322	8,541,507	8,606,708	8,962,375	9,336,671
Identified items on site	318,409	323,185	328,033	332,953	337,948	343,017	348,162	353,385	358,685	364,066
San Juan Decommissioning	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	7,477,398
Laramie River Decommissioning	877,980	916,980	955,980	994,980	1,033,980	1,072,980	1,111,980	1,150,980	1,189,980	1,228,980
San Juan Mine Reclamation	3,502,772	3,027,272	2,531,631	2,044,992	1,529,514	992,905	487,545	320,124	292,379	266,228
Operations Reserve	7,937,477	8,132,283	8,267,983	8,433,743	8,661,200	8,642,584	9,223,063	9,294,457	9,320,841	9,461,269
Capital Expenditures Reserve	2,824,700	2,850,101	2,889,115	3,045,428	3,073,615	3,111,732	3,139,920	3,168,107	3,196,295	3,326,982
Contingency Reserve	530,682	538,642	546,722	554,922	563,246	571,695	580,270	588,974	597,809	606,776
Rate Stabilization Reserve	7,098,305	8,503,181	7,086,477	7,137,815	7,124,923	8,646,172	10,896,089	9,974,327	13,018,076	9,902,342
	31,586,643	32,935,327	31,440,323	31,580,270	31,546,901	32,791,411	35,384,122	34,635,057	38,056,848	35,542,665
RESERVE BALANCE FORECAST										
Debt Service Reserve	3,199,105	3,254,123	3,254,123	3,254,123	3,254,123	3,254,123	3,254,123	3,254,123	3,187,123	3,087,123
Retirement/Reclamation Reserve	11,660,436	11,348,536	11,332,895	10,885,256	10,408,778	9,911,169	9,444,808	9,316,387	9,327,643	9,340,492
Operations Reserve	-	319,572	1,971,559	-	1,014,897	2,127,582	2,259,577	2,389,154	2,308,813	2,581,998
Capital Expenditures Reserve	-	-	-	-	-	607,497	1,634,377	1,662,564	1,690,752	1,718,939
Rate Stabilization Reserve	-	-	-	-	-	-	755,673	2,607,630	4,628,688	6,265,638
Contingency Reserve	-	-	-	-	-	-	-	-	-	606,776
Total Cash Remaining	(4,385,324)	(2,910,799)	(2,979,215)	(3,159,234)	(1,437,730)	(595,422)	82,986	87,955	93,027	697,018

Los Alamos County Utilities Department
 10-Year Financial Forecast - FY2022-FY2031
 Gas Distribution

	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Expenditure Forecast										
Supervision, Misc Direct Admin	395,998	401,938	407,967	414,086	420,297	426,602	433,001	439,496	446,088	452,780
Customer Service	30,739	31,201	31,669	32,144	32,626	33,115	33,612	34,116	34,628	35,147
Gas Distribution	630,888	640,351	649,956	659,706	669,601	679,645	689,840	700,188	710,690	721,351
Gas Meters	121,955	123,784	125,641	127,525	129,438	131,380	133,350	135,351	137,381	139,442
Capital Support & Inspection	-	-	-	-	-	-	-	-	-	-
Interdepartmental Charges	359,642	365,037	370,512	376,070	381,711	387,437	393,248	399,147	405,134	411,211
Administrative Division Allocation	951,922	966,201	980,694	995,404	1,010,335	1,025,490	1,040,873	1,056,486	1,072,333	1,088,418
In Lieu Taxes & Franchise fee	192,144	192,144	192,144	192,144	192,144	192,144	192,144	192,144	192,144	192,144
Cost of Gas	2,138,175	1,916,325	1,874,250	1,881,900	1,881,900	1,897,200	1,927,800	1,958,400	1,989,000	2,019,600
TOTAL Operations Expenses	4,821,462	4,636,979	4,632,832	4,678,979	4,718,053	4,773,013	4,843,868	4,915,327	4,987,398	5,060,092
Capital	885,000	250,000	-	307,000	317,000	326,000	336,000	345,000	355,000	365,000
Total Expenses	5,706,462	4,886,979	4,632,832	4,985,979	5,035,053	5,099,013	5,179,868	5,260,327	5,342,398	5,425,092
Profit Transfer	224,287	213,927	211,962	212,319	212,319	213,034	214,463	215,892	217,321	218,750

TOTAL Cash Requirements	5,930,749	5,100,906	4,844,794	5,198,298	5,247,372	5,312,046	5,394,330	5,476,218	5,559,719	5,643,842
Total Cash Requirements less COG	3,792,574	3,184,581	2,970,544	3,316,398	3,365,472	3,414,846	3,466,530	3,517,818	3,570,719	3,624,242

Revenue Forecast										
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
Rate Increase Percentage										
Cost of Gas Sales Revenue	2,138,175	1,916,325	1,874,250	1,881,900	1,881,900	1,897,200	1,927,800	1,958,400	1,989,000	2,019,600
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	4,802,721	4,580,871	4,538,796	4,546,446	4,546,446	4,561,746	4,592,346	4,622,946	4,653,546	4,684,146
Interest on Utility Reserves	55,789	41,007	34,136	30,376	21,377	11,512	763	-	-	-
Revenue on Recoverable Work	20,605	20,914	21,227	21,546	21,869	22,197	22,530	22,868	23,211	23,559
TOTAL Cash Inflow	4,879,115	4,642,792	4,594,159	4,598,368	4,589,692	4,595,455	4,615,639	4,645,814	4,676,757	4,707,705

R&R and Cash Flows										
Net Cash Flow	(1,051,635)	(458,114)	(250,635)	(599,930)	(657,680)	(716,592)	(778,692)	(830,404)	(882,962)	(936,137)
Cummulative net cash flow	(1,051,635)	(1,509,749)	(1,760,384)	(2,360,314)	(3,017,994)	(3,734,586)	(4,513,277)	(5,343,682)	(6,226,644)	(7,162,781)
Cash Balance	2,733,815	2,275,701	2,025,066	1,425,136	767,456	50,864	(727,827)	(1,558,232)	(2,441,194)	(3,377,331)
Recommended Cash Balance	2,032,931	2,078,273	2,107,683	2,131,032	2,162,598	2,194,775	2,227,544	2,260,936	2,294,929	2,329,557

Los Alamos County Utilities Department
 10-Year Financial Forecast - FY2022 through FY2031
 Gas Cash Reserve Analysis

	FORECAST 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031
GAS UTILITY CASH RESERVES										
Cash Balance	2,733,815	2,275,701	2,025,066	1,425,136	767,456	50,864	(727,827)	(1,558,232)	(2,441,194)	(3,377,331)
Recommended Cash Balance	2,032,931	2,078,273	2,107,683	2,131,032	2,162,598	2,194,775	2,227,544	2,260,936	2,294,929	2,329,557
TARGET RESERVE BALANCES										
Operations Reserve	1,341,644	1,360,327	1,379,291	1,398,539	1,418,076	1,437,906	1,458,034	1,478,463	1,499,199	1,520,246
Capital Expenditures Reserve	425,947	448,625	455,031	455,031	462,898	471,021	479,375	487,985	496,826	505,923
Contingency Reserve	265,341	269,321	273,361	277,461	281,623	285,847	290,135	294,487	298,905	303,388
Rate Stabilization Reserve*	-	-	-	-	-	-	-	-	-	-
	2,032,931	2,078,273	2,107,683	2,131,032	2,162,598	2,194,775	2,227,544	2,260,936	2,294,929	2,329,557
RESERVE BALANCE FORECAST										
Operations Reserve	1,343,786	1,362,469	1,381,433	1,366,688	693,845	-	-	-	-	-
Capital Expenditures Reserve	425,947	448,625	455,031	-	-	-	-	-	-	-
Contingency Reserve	265,341	269,321	145,094	-	-	-	-	-	-	-
Rate Stabilization Reserve*	-	-	-	-	-	-	-	-	-	-
Total Cash Remaining	698,742	195,286	43,508	58,447	73,611	50,864	(727,827)	(1,558,232)	(2,441,194)	(3,377,331)

* Assumes pass-through cost of gas rate remains in place.

Los Alamos County Utilities Department
10-Year Financial Forecast - FY2022-FY2031
Water Production

	FORECAST 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031
Expenditure Forecast										
Supervision and Operations	822,679	835,019	847,545	860,258	873,162	886,259	899,553	913,046	926,742	940,643
Pumping Power	550,000	558,250	566,624	575,123	583,750	592,506	601,394	610,415	619,571	628,864
Wells	217,339	220,599	223,908	227,267	230,676	234,136	237,648	241,213	244,831	248,504
Booster Pump Stations	180,646	183,355	186,106	188,897	191,731	194,607	197,526	200,489	203,496	206,549
Treatment	32,618	33,107	33,604	34,108	34,619	35,139	35,666	36,201	36,744	37,295
Storage Tanks	39,018	39,603	40,197	40,800	41,412	42,033	42,664	43,304	43,953	44,613
Transmission Lines	310,868	315,531	320,264	325,068	329,944	334,893	339,917	345,015	350,190	355,443
Capital Project Inspection & Support	-	-	-	-	-	-	-	-	-	-
Non Potable System	525,161	533,038	541,034	549,149	557,386	565,747	574,233	582,847	591,590	600,463
Ski Hill	5,035	5,110	5,187	5,265	5,344	5,424	5,505	5,588	5,672	5,757
Interdepartmental Charges	295,121	299,548	304,041	308,602	313,231	317,929	322,698	327,539	332,452	337,438
Administrative Division Allocation	895,646	909,081	922,717	936,558	950,606	964,865	979,338	994,028	1,008,939	1,024,073
State Water Tax	40,000	40,600	41,209	41,827	42,455	43,091	43,738	44,394	45,060	45,736
Debt Service	320,641	863,530	870,151	754,298	829,044	844,398	872,274	1,104,215	1,111,657	1,250,660
Capital	11,905,000	5,705,320	2,220,000	5,309,000	1,804,000	1,563,000	5,645,000	1,806,000	4,420,000	7,360,000
Capital Paid with Debt/Grants/Reimb	10,225,000	5,325,000	600,000	4,259,000	670,000	650,000	5,100,000	350,000	4,350,000	6,210,000
Capital Paid with Cash	1,680,000	380,320	1,620,000	1,050,000	1,134,000	913,000	545,000	1,456,000	70,000	1,150,000
Total Operations Expenses	4,234,772	4,836,373	4,902,586	4,847,220	4,983,360	5,061,028	5,152,154	5,448,293	5,520,896	5,726,037
Total Capital Expenditures	11,905,000	5,705,320	2,220,000	5,309,000	1,804,000	1,563,000	5,645,000	1,806,000	4,420,000	7,360,000
Less Capital Paid by WTB/Other	(10,225,000)	(5,325,000)	(600,000)	(4,259,000)	(670,000)	(650,000)	(5,100,000)	(350,000)	(4,350,000)	(6,210,000)
Total Cash Requirements	5,914,772	5,216,693	6,522,586	5,897,220	6,117,360	5,974,028	5,697,154	6,904,293	5,590,896	6,876,037

Revenue Forecast

Non-potable										
Non-potable production in kgal	94,500	108,600	136,500	136,500	136,500	136,500	136,500	136,501	136,502	136,503
Revenue per kgal	\$ 2.06	\$ 2.12	\$ 2.16	\$ 2.20	\$ 2.24	\$ 2.27	\$ 2.31	\$ 2.34	\$ 2.37	\$ 2.41
Non-potable rate per 1000 gallons	\$ 3.03	\$ 3.12	\$ 3.18	\$ 3.24	\$ 3.29	\$ 3.34	\$ 3.39	\$ 3.44	\$ 3.49	\$ 3.54
Rate Increase Percentage	4.00%	3.00%	2.00%	1.75%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
Non-potable sales revenue	\$ 194,708	\$ 230,406	\$ 295,168	\$ 300,737	\$ 305,378	\$ 310,019	\$ 314,660	\$ 319,303	\$ 323,947	\$ 328,590

Los Alamos County Utilities Department
 10-Year Financial Forecast - FY2022-FY2031
 Water Production

	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Potable										
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	\$ 4.13	\$ 4.25	\$ 4.34	\$ 4.42	\$ 4.49	\$ 4.56	\$ 4.63	\$ 4.70	\$ 4.77	\$ 4.84
Rate Increase Percentage	4.00%	3.00%	2.00%	1.75%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
Potable sales revenue	\$ 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	\$ 5,566,000
Total Sales Revenue	\$ 4,944,208	\$ 5,117,906	\$ 5,286,168	\$ 5,383,737	\$ 5,468,878	\$ 5,554,019	\$ 5,639,160	\$ 5,724,303	\$ 5,809,447	\$ 5,894,590
Repayment & Interest on Inter-Utility Loans	187,569	187,569	187,569	93,784	-	-	-	-	-	-
Interest on Utility Reserves	11,764	31,465	33,682	18,774	12,985	3,609	-	-	-	-
Bond Federal Subsidy	27,576	27,576	21,338	14,940	10,459	8,496	6,472	4,371	2,224	2,225
Econ Dev Fund/Ski Hill Reimb										
Federal or State Grant/Loan										
Total Cash Inflow	5,171,116	5,364,515	5,528,756	5,511,235	5,492,321	5,566,124	5,645,631	5,728,674	5,811,670	5,896,815
R&R and Cash Flows										
Net Cash Flow	(743,655)	147,823	(993,830)	(385,985)	(625,038)	(407,904)	(51,523)	(1,175,619)	220,774	(979,222)
Cumulative Net Cash Flow	(743,655)	(595,832)	(1,589,663)	(1,975,647)	(2,600,686)	(3,008,590)	(3,060,113)	(4,235,732)	(4,014,958)	(4,994,180)
Cash Balance	2,097,635	2,245,457	1,251,627	865,643	240,604	(167,300)	(218,823)	(1,394,442)	(1,173,668)	(2,152,890)
Recommended Cash Balance	8,627,308	5,877,915	9,015,451	5,437,143	5,314,071	9,455,255	5,688,620	8,579,716	11,572,990	6,898,513

Los Alamos County Utilities Department
 10-Year Financial Forecast - FY2022-FY2031
 Water Distribution

	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Expenditure Forecast										
Supervision, Misc Direct Admin	339,486	344,578	349,747	354,993	360,318	365,723	371,209	376,777	382,429	388,165
Hydrants	-	-	-	-	-	-	-	-	-	-
Water Distribution	508,985	516,619	524,369	532,234	540,218	548,321	556,546	564,894	573,367	581,968
Water Meters	457,266	464,125	471,086	478,153	485,325	492,605	499,994	507,494	515,106	522,833
Capital Project Inspections & Support	-	-	-	-	-	-	-	-	-	-
Interdepartmental Charges	281,102	285,319	289,598	293,942	298,351	302,827	307,369	311,980	316,659	321,409
Administrative Division Allocation	890,974	904,339	917,904	931,672	945,647	959,832	974,230	988,843	1,003,676	1,018,731
Cost of Water	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	3,751,000
Capital	1,230,000	450,000	465,000	553,000	768,000	535,000	550,000	537,000	553,000	570,000
Capital Paid with Other Financing	-	-	-	-	-	-	-	-	-	-
Capital Paid with Cash	1,230,000	450,000	465,000	553,000	768,000	535,000	550,000	537,000	553,000	570,000
Total Operation Expenses	5,678,562	5,808,729	5,916,204	6,016,495	6,109,610	6,203,307	6,297,597	6,392,487	6,487,987	6,584,106
Total Capital Expenditures	1,230,000	450,000	465,000	553,000	768,000	535,000	550,000	537,000	553,000	570,000
Total Expenditures	6,908,562	6,258,729	6,381,204	6,569,495	6,877,610	6,738,307	6,847,597	6,929,487	7,040,987	7,154,106
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	\$ 7.58	\$ 7.81	\$ 7.96	\$ 8.10	\$ 8.22	\$ 8.35	\$ 8.47	\$ 8.60	\$ 8.73	\$ 8.86
Rate Increase Percentage	4.00%	3.00%	2.00%	1.75%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
Total Sales Revenue	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	6,866,971
Interest on Utility Reserves	-	-	-	-	-	-	-	-	-	-
Revenue on Recoverable Work	15,453	15,685	15,920	16,159	16,402	16,648	16,897	17,151	17,408	17,669
Misc Service Revenues	15,453	15,685	15,920	16,159	16,402	16,648	16,897	17,151	17,408	17,669
Total Cash Inflow from Operations	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	6,902,309
R&R and Cash Flows										
Net Cash Flow	(1,002,801)	(176,259)	(177,241)	(257,042)	(470,470)	(235,061)	(246,801)	(229,680)	(240,682)	(251,796)
Cumulative Net Cash Flow	(1,002,801)	(1,179,059)	(1,356,300)	(1,613,342)	(2,083,811)	(2,318,872)	(2,565,673)	(2,795,353)	(3,036,035)	(3,287,832)
Cash Balance	(8,952)	(185,210)	(362,451)	(619,493)	(1,089,962)	(1,325,023)	(1,571,824)	(1,801,504)	(2,042,186)	(2,293,983)
Recommended Cash Balance	1,688,906	1,722,490	1,829,352	2,063,497	1,849,930	1,884,654	1,891,674	1,927,994	1,965,619	2,091,553

Los Alamos County Utilities Department
 10-Year Financial Forecast - FY2022-FY2031
 Water Distribution

Rates												
Commodity rate per kgal												
Residential Tier 1 - < 9,000 gals	6.02	6.20	6.32	6.43	6.53	6.63	6.73	6.83	6.93	7.03	7.03	7.03
Residential Tier 2 - 9 to 15,000 gals	6.40	6.59	6.72	6.84	6.94	7.04	7.15	7.26	7.37	7.48	7.48	7.48
Residential Tier 3 - > 15,000 gals	7.65	7.88	8.04	8.18	8.30	8.42	8.55	8.68	8.81	8.94	8.94	8.94
Multi-Family Tier 1 - < 9,000 gals	6.02	6.20	6.32	6.43	6.53	6.63	6.73	6.83	6.93	7.03	7.03	7.03
Multi-Family Tier 2 - 9 to 15,000 gals	6.33	6.52	6.65	6.77	6.87	6.97	7.07	7.18	7.29	7.40	7.40	7.40
Multi-Family Tier 3 - > 15,000 gals	6.47	6.66	6.79	6.91	7.01	7.12	7.23	7.34	7.45	7.56	7.56	7.56
Commercial All Tiers	6.02	6.20	6.32	6.43	6.53	6.63	6.73	6.83	6.93	7.03	7.03	7.03
County & Schools All Tiers	6.02	6.20	6.32	6.43	6.53	6.63	6.73	6.83	6.93	7.03	7.03	7.03
Customer Charge per Meter Size												
= or < 1.25"	11.40	11.74	11.97	12.18	12.36	12.55	12.74	12.93	13.12	13.32	13.32	13.32
1.5"	36.10	37.18	37.92	38.58	39.16	39.75	40.35	40.96	41.57	42.19	42.19	42.19
2"	53.88	55.50	56.61	57.60	58.46	59.34	60.23	61.13	62.05	62.98	62.98	62.98
2.5" to 3"	106.33	109.52	111.71	113.66	115.36	117.09	118.85	120.63	122.44	124.28	124.28	124.28
4"	181.06	186.49	190.22	193.55	196.45	199.40	202.39	205.43	208.51	211.64	211.64	211.64
6"	382.23	393.70	401.57	408.60	414.73	420.95	427.26	433.67	440.18	446.78	446.78	446.78
8"	631.54	650.49	663.50	675.11	685.24	695.52	705.95	716.54	727.29	738.20	738.20	738.20

Los Alamos County Utilities Department
 10-Year Financial Forecast - FY2022 through FY2031
 Water Fund Cash Reserve Analysis

	FORECAST 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031
WATER DIST & PROD CASH RESERVES										
Combined Cash Balance DW & WP	2,088,683	2,060,247	889,176	246,150	(849,358)	(1,492,323)	(1,790,647)	(3,195,946)	(3,215,854)	(4,446,873)
Recommended Cash Balance (DW)	1,688,906	1,722,490	1,829,352	2,063,497	1,849,930	1,884,654	1,891,674	1,927,994	1,965,619	2,091,553
Recommended Cash Balance (WP)	8,627,308	5,877,915	9,015,451	5,437,143	5,314,071	9,455,255	5,688,620	8,579,716	11,572,990	6,898,513
Recommended Cash Balance	10,316,214	7,600,404	10,844,803	7,500,640	7,164,001	11,339,909	7,580,293	10,507,710	13,538,609	8,990,065
TARGET RESERVE BALANCES										
Debt Service Reserve	168,900	863,530	870,151	754,298	829,044	844,398	872,274	1,104,215	1,111,657	1,250,660
Operations Reserve	3,195,971	3,243,911	3,292,570	3,341,958	3,392,087	3,442,969	3,494,613	3,547,032	3,600,238	3,654,242
Capital Expenditures Reserve	6,155,320	2,685,000	5,862,000	2,572,000	2,098,000	6,195,000	2,343,000	4,973,000	7,930,000	3,175,000
Contingency Reserve	796,023	807,963	820,082	832,384	844,869	857,542	870,406	883,462	896,714	910,164
	10,316,214	7,600,404	10,844,803	7,500,640	7,164,001	11,339,909	7,580,293	10,507,710	13,538,609	8,990,065
RESERVE BALANCE FORECAST										
Debt Service Reserve	180,892	180,892	180,892	180,892	180,892	180,892	180,892	180,892	180,892	180,892
Operations Reserve	1,916,743	1,986,421	1,040,939	684,750	59,712	-	-	-	-	-
Capital Expenditures Reserve	-	78,144	-	-	-	-	-	-	-	-
Contingency Reserve	-	-	-	-	-	-	-	-	-	-
Total Cash Remaining	(8,952)	(185,210)	(332,655)	(619,493)	(1,089,962)	(1,673,215)	(1,971,539)	(3,376,838)	(3,396,746)	(4,627,765)

Los Alamos County Utilities Department
 10-Year Financial Forecast - FY2022-FY2031
 Wastewater Division

1.50%

	FORECAST 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031
EXPENSE FORECAST										
WASTEWATER COLLECTION										
Supervision, Misc Direct Admin	386,304	392,099	397,980	403,950	410,009	416,159	422,402	428,738	435,169	441,696
Wastewater Collection Operations	293,310	297,710	302,176	306,708	311,309	315,979	320,718	325,529	330,412	335,368
Sewer Lift Stations	384,622	166,564	169,062	171,598	174,172	176,785	179,437	182,128	184,860	187,633
Capital Project Inspection & Support	-	-	-	-	-	-	-	-	-	-
Total WWC Operations Expenses	1,064,236	856,373	869,218	882,257	895,490	908,923	922,557	936,395	950,441	964,698
WASTEWATER TREATMENT										
LA WWTP Operations & Maintenance	1,360,132	1,380,534	1,401,242	1,422,261	1,443,594	1,465,248	1,487,227	1,509,536	1,532,179	1,555,161
WR WWTP Operations & Maintenance	302,621	307,160	311,768	316,444	321,191	326,009	330,899	335,862	340,900	346,014
Total WWT Operations Expenses	1,662,753	1,687,694	1,713,010	1,738,705	1,764,785	1,791,257	1,818,126	1,845,398	1,873,079	1,901,175
Interdepartmental Charges	518,376	526,152	534,044	542,055	550,185	558,438	566,815	575,317	583,947	592,706
Administrative Division Allocation	787,148	798,955	810,940	823,104	835,450	847,982	860,702	873,612	886,716	900,017
Operations encumbrances rolled forward	-	-	-	-	-	-	-	-	-	-
Debt Service (WWWT)	1,497,594	1,535,526	1,535,527	1,441,742	1,347,958	1,347,957	1,344,616	1,344,616	1,344,616	1,344,616
Capital	4,566,000	1,159,000	1,526,584	230,000	617,000	828,000	185,000	1,667,000	1,059,000	7,269,000
Total Operations Expenses	5,530,107	5,404,700	5,462,739	5,427,862	5,393,869	5,454,557	5,512,815	5,575,338	5,638,799	5,703,212
Total Capital Expenditures	4,566,000	1,159,000	1,526,584	230,000	617,000	828,000	185,000	1,667,000	1,059,000	7,269,000
Total Cash Requirements	10,096,107	6,563,700	6,989,323	5,657,862	6,010,869	6,282,557	5,697,815	7,242,338	6,697,799	12,972,212
REVENUE FORECAST										
<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	44.72	44.72	44.72	44.72	44.72	44.72	44.72	44.72	44.72	44.72
Res'l Single-Family Service Charge	12.35	12.35	12.35	12.35	12.35	12.35	12.35	12.35	12.35	12.35
Rate Increase Percentage	2.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total Revenue from Res'l SF Flat Rate	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	4,745,941

Los Alamos County Utilities Department
10-Year Financial Forecast - FY2022-FY2031
Wastewater Division

1.50%

	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Res'l Multi-Family Flat Rate Customers	75	75	75	75	75	75	75	75	75	75
Res'l Multi-Family Service Charge	12.35	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	37.25	37.25	37.25	37.25	37.25	37.25	37.25	37.25	37.25	37.25
Rate Increase Percentage	2.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total Revenue from Res'l MF Flat Rate	676,433	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	292	293	294
Non-Residential Service Charge	12.35	12.35	12.35	12.35	12.35	12.35	12.35	12.35	12.35	12.35
Non-Residential Sales in Kgal	45,390	45,299	45,209	45,118	45,028	44,938	44,848	44,758	44,669	44,579
Adjustment Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	200.00%	300.00%
Adjusted Non-Residential Sales in Kgal	45,390	45,299	45,209	45,118	45,028	44,938	44,848	89,516	134,006	178,318
Non-Res'l Commodity Charge per Kgal	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
Rate Increase Percentage	2.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total Revenue from Non-Residential	968,186	966,333	964,484	962,639	960,797	958,959	957,125	1,868,900	2,777,025	3,681,510
Total Sales Revenue	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	9,103,885
Interest on Utility Reserves	171,746	158,837	158,433	209,832	233,257	248,396	257,075	280,544	288,781	333,540
Inter-Utility Loan										
Loan Proceeds	3,050,000	-	2,500,000	-	-	-	-	-	-	6,300,000
Revenue on Recoverable Work										
Total Cash Inflow	9,612,306	6,547,544	9,045,291	6,594,845	6,616,428	6,629,729	6,636,574	7,571,818	8,488,180	15,737,425
Net Cash Flow	(483,801)	(16,156)	2,055,969	936,983	605,559	347,172	938,759	329,480	1,790,381	2,765,214
Cumulative Net Cash Flow	(483,801)	(499,957)	1,556,012	2,492,995	3,098,554	3,445,726	4,384,486	4,713,966	6,504,347	9,269,561
Cash Balance	6,353,469	6,337,313	8,393,282	9,330,265	9,935,824	10,282,996	11,221,755	11,551,236	13,341,617	16,106,831
Recommended Cash Balance	4,363,479	4,404,385	4,468,759	4,543,072	4,584,689	4,636,758	4,694,777	4,736,872	4,817,504	4,883,124

Los Alamos County Utilities Department
 10-Year Financial Forecast - FY2022 through FY2031
 Wastewater Fund Cash Reserve Analysis

	FORECAST 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031
WASTEWATER UTILITY CASH RESERVES										
Cash Balance *	6,353,469	6,337,313	8,393,282	9,330,265	9,935,824	10,282,996	11,221,755	11,551,236	13,341,617	16,106,831
Recommended Cash Balance	4,363,479	4,404,385	4,468,759	4,543,072	4,584,689	4,636,758	4,694,777	4,736,872	4,817,504	4,883,124
TARGET RESERVE BALANCES										
Debt Service Reserve	717,755	717,755	717,755	717,755	717,755	717,755	717,755	717,755	717,755	717,755
Operations Reserve	2,016,257	1,934,587	1,963,606	1,993,060	2,022,956	2,053,300	2,084,100	2,115,361	2,147,091	2,179,298
Capital Expenditures Reserve	1,257,990	1,374,994	1,404,693	1,443,812	1,449,705	1,465,516	1,486,734	1,491,474	1,534,191	1,561,328
Contingency Reserve	371,477	377,049	382,705	388,446	394,272	400,186	406,189	412,282	418,466	424,743
	4,363,479	4,404,385	4,468,759	4,543,072	4,584,689	4,636,758	4,694,777	4,736,872	4,817,504	4,883,124
RESERVE BALANCE FORECAST										
Debt Service Reserve	717,755	717,755	717,755	717,755	717,755	717,755	717,755	717,755	717,755	717,755
Operations Reserve	2,016,257	1,934,587	1,963,606	1,993,060	2,022,956	2,053,300	2,084,100	2,115,361	2,147,091	2,179,298
Capital Expenditures Reserve	1,257,990	1,374,994	1,404,693	1,443,812	1,449,705	1,465,516	1,486,734	1,491,474	1,534,191	1,561,328
Contingency Reserve	371,477	377,049	382,705	388,446	394,272	400,186	406,189	412,282	418,466	424,743
Total Cash Remaining	1,989,990	1,932,928	3,924,523	4,787,193	5,351,135	5,646,238	6,526,978	6,814,363	8,524,113	11,223,706

Los Alamos County Department of Public Utilities
 10-Year Financial Forecast - FY2022 - FY2031
 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
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%
FY2031	\$69.60	\$49.25	\$55.56	\$57.07	\$231.48	0.36%	13%

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
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 2022 - 2031
10-Year Capital Plan

FY22 (1 July 2021 - 30 June 2022)	Budget
ELECTRIC PRODUCTION	1,165,000
El Vado Controls Upgrade	440,000
Fiber Optic Line Spills Substation to Hydroelectric Plant	375,000
Abiquiu and El Vado RTU/Switches/Fiber Conversion	250,000
Abiquiu Transformer Replacement	100,000
ELECTRIC DISTRIBUTION	1,200,000
Los Alamos URD Replacement (cables, jboxes, pedestals)	200,000
White Rock URD Replacement (Replace Underground Cable Piedra loop & Replace switches WR1-3, WR1-4, WR1-5, WR1-6)	200,000
Overhead System Replacement (polex, xarms, transformers)	300,000
Change out Poles 3091,3093,3095,3098,3087,3095,18202 18171,47827,47828,12261,22102,13819,13822,12643 18003,13234,67581,68040,62320,67576,12265,12308,15584	
GWS/ED Facilities at WR WWTP	50,000
Alamo & Capulin (PW Road Project)	450,000
GAS DISTRIBUTION	835,000
Alamo & Capulin (PW Road Project)	535,000
SCADA Various Pressure Monitoring Stations	300,000
GWS/ED Facilities at WR WWTP	50,000
WATER DISTRIBUTION	1,230,000
Alamo & Capulin (PW Road Project)	732,000
GWS/ED Facilities at WR WWTP	50,000
33rd Street & 34th Street Utility Replacement (ASPEN PHASE 1)	448,000
WATER PRODUCTION	11,905,000
2nd Group 12 Tank (NP - WTB)	900,000
Repaint Barranca Mesa Tank 2 (DWSRL)	675,000
MCC Upgrades / Replacement & Design (DWSRL \$2,000,000)	2,200,000
Camp May Waterline (\$2M County / \$2M Other)	4,000,000
LA Reservoir Road Stabilization Project (NP - NMED RSPG \$300,000, \$250,000 General fund)	800,000
GWS/ED Facilities at WR WWTP	50,000
NM-4 Transmission Line Design (NMDOT Project)	180,000
NM-4 Transmission Line Construction (NMDOT Project / DWSRL)	2,800,000
Tank Piping Upgrades	300,000
WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL	1,691,000
SEWER COLLECTION	1,196,000
Bayo Canyon Sewer Lift Station Elimination Pipeline (CWSRL)	550,000
GWS/ED Facilities at WR WWTP	50,000
33rd Street & 34th Street Utility Replacement	352,000
Canyon Road (Public Works Road Project)	244,000
WASTEWATER TREATMENT	495,000
Composting Improvements Phase 1	495,000
LA WWTP Filtration (WTB \$1,000,000 Loan / \$1,500,000 Grant/ \$375,000 DPU Match)	2,875,000

Los Alamos County Department of Public Utilities
 Fiscal Years 2022 - 2031
 10-Year Capital Plan

FY23 (1 July 2022 - 30 June 2023)	Budget
ELECTRIC PRODUCTION	490,000
Abiquiu Runner Repair /Rplacement	400,000
El Vado Ultrasonic Flow Meter	90,000
ELECTRIC DISTRIBUTION	700,000
Los Alamos URD Replacement (cables, jboxes, pedestals)	300,000
White Rock URD Replacement (cables, jboxes, pedestals)	200,000
Overhead System Replacement (polex, xarms, transformers)	200,000
Townsite Ski Hill Circuit, 3 PHASE	
White Rock Circuit2, 1 PHASE	
GAS DISTRIBUTION	250,000
SCADA Pressure Sensing Stations	250,000
WATER DISTRIBUTION	450,000
North Mesa Distribution Upgrades - Phase 1	450,000
WATER PRODUCTION	5,705,320
Abandon Guaje Well 1A & Drill New Guaje Well 1B (CWSRL)	4,500,000
Guaje Pines, North Mesa, Diamond Connections (NP - WTB)	990,000
Rose Street	215,320
WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL	1,159,000
SEWER COLLECTION	364,000
Arkansas Area Backyard Sewer Mains & Services R&R	179,000
Kimberly Sewer Lift Station & Wet Well	185,000
WASTEWATER TREATMENT	795,000
Equipment Replacement	300,000
Composting Improvements Phase 2	495,000

Los Alamos County Department of Public Utilities
 Fiscal Years 2022 - 2031
 10-Year Capital Plan

FY24 (1 July 2023 - 30 June 2024)	Budget
ELECTRIC PRODUCTION	0
ELECTRIC DISTRIBUTION 1,400,000	
Los Alamos URD Replacement (cables, jboxes, pedestals)	300,000
White Rock URD Replacement (cables, jboxes, pedestals)	500,000
Overhead System Replacement (polex, xarms, transformers)	300,000
Townsite Circuit 15, 1 PHASE	
White Rock Circuit 1, Wire 3 PHASE	
EA-4 Power Line Replacement Design	300,000
GAS DISTRIBUTION	0
WATER DISTRIBUTION 465,000	
North Mesa Distribution Upgrades - Phase 2	465,000
WATER PRODUCTION 2,220,000	
Repaint Western Area Tank	350,000
Repaint Guaje Booster Station 1 Tanks 1 & 2	550,000
Repaint Guaje Booster Station 2 Tanks 1 & 2, and piping upgrades	600,000
LA WWTP NP Feed Pipeline (NP - WTB)	720,000
WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL	1,526,584
SEWER COLLECTION 1,226,584	
Laguna Sewer Canyon Drop Replacement	900,000
Central Avenue (Public Works Road Project)	63,188
Bathtub Row/Nectar/Peach	263,396
WASTEWATER TREATMENT 300,000	
Equipment Replacement	300,000

Los Alamos County Department of Public Utilities
 Fiscal Years 2022 - 2031
 10-Year Capital Plan

FY25 (1 July 2024 - 30 June 2025)	Budget
ELECTRIC PRODUCTION	0
ELECTRIC DISTRIBUTION	6,100,000
Los Alamos URD Replacement (cables, jboxes, pedestals)	300,000
White Rock URD Replacement (cables, jboxes, pedestals)	500,000
Overhead System Replacement (polex, xarms, transformers)	300,000
Townsite Circuit 13, 1 PHASE	
White Rock Circuit2, Wire 3 PHASE	
EA-4 Power Line Replacement	5,000,000
GAS DISTRIBUTION	307,000
Pipeline Repair & Replacement / Equipment	307,000
WATER DISTRIBUTION	553,000
Fairway (Public Works Road Project)	553,000
WATER PRODUCTION	5,309,000
Townsite 14" Pipeline R&R - Phase 1	3,859,000
Repaint Guaje Booster Station 3 Tank 1 & 2	700,000
Bayo Booster Station Upgrades (NP - WTB)	750,000
WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL	230,000
SEWER COLLECTION	230,000
North Community Backyard Sewer Mains & Services R&R - Phase 1	190,000
Fairway (Public Works Road Project)	40,000
WASTEWATER TREATMENT	0

Los Alamos County Department of Public Utilities
Fiscal Years 2022 - 2031
10-Year Capital Plan

FY26 (1 July 2025 - 30 June 2026)	Budget
ELECTRIC PRODUCTION	250,000
Abiqui Rewind Study	250,000
ELECTRIC DISTRIBUTION	1,100,000
Los Alamos URD Replacement (cables, jboxes, pedestals)	300,000
White Rock URD Replacement (cables, jboxes, pedestals)	500,000
Overhead System Replacement (polex, xarms, transformers)	300,000
Townsite Circuit 16, 1 PHASE	
White Rock Circuit1, Wire 1 PHASE	
GAS DISTRIBUTION	317,000
Pipeline Repair & Replacement / Equipment	317,000
WATER DISTRIBUTION	768,000
Denver Steels Phase 2 (Public Works Road Project)	768,000
WATER PRODUCTION	1,804,000
Barranca Mesa NP Pipeline Connections (NP-WTB/\$402k Grant/\$268k Loan/\$134k DPU Match)	804,000
Repaint Pajarito Tank 4A	1,000,000
WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL	617,000
SEWER COLLECTION	300,000
North Community Backyard Sewer Mains & Services R&R - Phase 2	205,000
Denver Steels Phase 2 (Public Works Road Project)	95000
WASTEWATER TREATMENT	317,000
Equipment Replacement	317,000

Los Alamos County Department of Public Utilities
Fiscal Years 2022 - 2031
10-Year Capital Plan

FY27 (1 July 2026 - 30 June 2027)	Budget
ELECTRIC PRODUCTION	0
ELECTRIC DISTRIBUTION	1,300,000
Los Alamos URD Replacement (cables, jboxes, pedestals)	500,000
White Rock URD Replacement (cables, jboxes, pedestals)	300,000
Overhead System Replacement (polex, xarms, transformers)	300,000
Townsite Circuit 16, 1 PHASE	
White Rock Circuit1, Wire 1 PHASE	
East Gate Substation Study	200,000
GAS DISTRIBUTION	326,000
Pipeline Repair & Replacement / Equipment	326,000
WATER DISTRIBUTION	535,000
Aspen School Area Pipeline - Phase 3	535,000
WATER PRODUCTION	1,563,000
Repaint North Mesa Tank	783,000
Chamisa School Pipeline / Connections (NP-WTB/\$390k Grant/\$260k Loan/\$130k DPU Match)	780,000
WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL	828,000
SEWER COLLECTION	828,000
Old Pueblo Sewer Canyon Drop Replacement	538,000
41st/45th/46th/47th Sewerline R&R {PW-WA 7}	105,000
Aspen School Area Sewerline R&R Phase 3	185,000
WASTEWATER TREATMENT	0

Los Alamos County Department of Public Utilities
 Fiscal Years 2022 - 2031
 10-Year Capital Plan

FY28 (1 July 2027 - 30 June 2028)	Budget
ELECTRIC PRODUCTION	0
ELECTRIC DISTRIBUTION	1,100,000
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	
GAS DISTRIBUTION	336,000
Pipeline Repair & Replacement / Equipment	336,000
WATER DISTRIBUTION	550,000
Aspen School Area Pipeline - Phase 4	550,000
WATER PRODUCTION	5,645,000
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
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 2022 - 2031
 10-Year Capital Plan

FY29 (1 July 2028 - 30 June 2029) Budget

ELECTRIC PRODUCTION 0

ELECTRIC DISTRIBUTION 1,100,000

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	

GAS DISTRIBUTION 345,000

Pipeline Repair & Replacement / Equipment	345,000
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WATER DISTRIBUTION 0

Eastern Area Phase 2	537,000
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WATER PRODUCTION 1,806,000

Otowí Well No. 4 Tank (Anniversary) Construct Second Tank	1,386,000
SCADA Upgrades (NP-WTB/\$210k Grant/\$140k Loan/\$70k DPU Match)	420,000

WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL 1,667,000

SEWER COLLECTION	1,320,000
Airport Canyon Sewer Canyon Drop Replacement	1,141,000
Eastern Area Phase 2	179,000

WASTEWATER TREATMENT	347,000
Equipment Replacement	347,000

Los Alamos County Department of Public Utilities
Fiscal Years 2022 - 2031
10-Year Capital Plan

FY30 (1 July 2029 - 30 June 2030) Budget

ELECTRIC PRODUCTION 0

ELECTRIC DISTRIBUTION 1,100,000

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	

GAS DISTRIBUTION 355,000

Pipeline Repair & Replacement / Equipment	355,000
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WATER DISTRIBUTION 553,000

Eastern Area Phase 3	553,000
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WATER PRODUCTION 4,420,000

Camp May Tank SCADA/Freeze Protect (NP-WTB/\$210k Grant/\$140k Loan/\$70k DPU Match)	420,000
Pajarito Road Pipeline R & R	4,000,000

WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL 1,059,000

SEWER COLLECTION	1,059,000
Copper Road Sewer Canyon Drop Replacement	874,000
Eastern Area Phase 3	185,000

WASTEWATER TREATMENT 0

Los Alamos County Department of Public Utilities
Fiscal Years 2022 - 2031
10-Year Capital Plan

FY31 (1 July 2030 - 30 June 2031)	Budget
ELECTRIC PRODUCTION	0
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ELECTRIC DISTRIBUTION	5,100,000
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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	4,000,000
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GAS DISTRIBUTION	365,000
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Pipeline Repair & Replacement / Equipment	365,000
<hr/>	
WATER DISTRIBUTION	570,000
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Eastern Area Phase 4	570,000
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WATER PRODUCTION	7,360,000
<hr/>	
West Pajarito Road Pipeline R&R - Phase 2	1,150,000
Pipeline Repair & Replacement / Equipment (NP - WTB)	210,000
Abandon Pajarito Well #2and Drill New Replacement Well (DWSRL)	6,000,000
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WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL	7,269,000
<hr/>	
SEWER COLLECTION	969,000
Camino Cereza Sewer Canyon Drop Replacement	779,000
Eastern Area Phase 4	190,000
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WASTEWATER TREATMENT	6,300,000
WR WWTP 10-Year Upgrade (CWSRL)	2,100,000
LA WWTP 23-Year Upgrade (CWSRL)	4,200,000

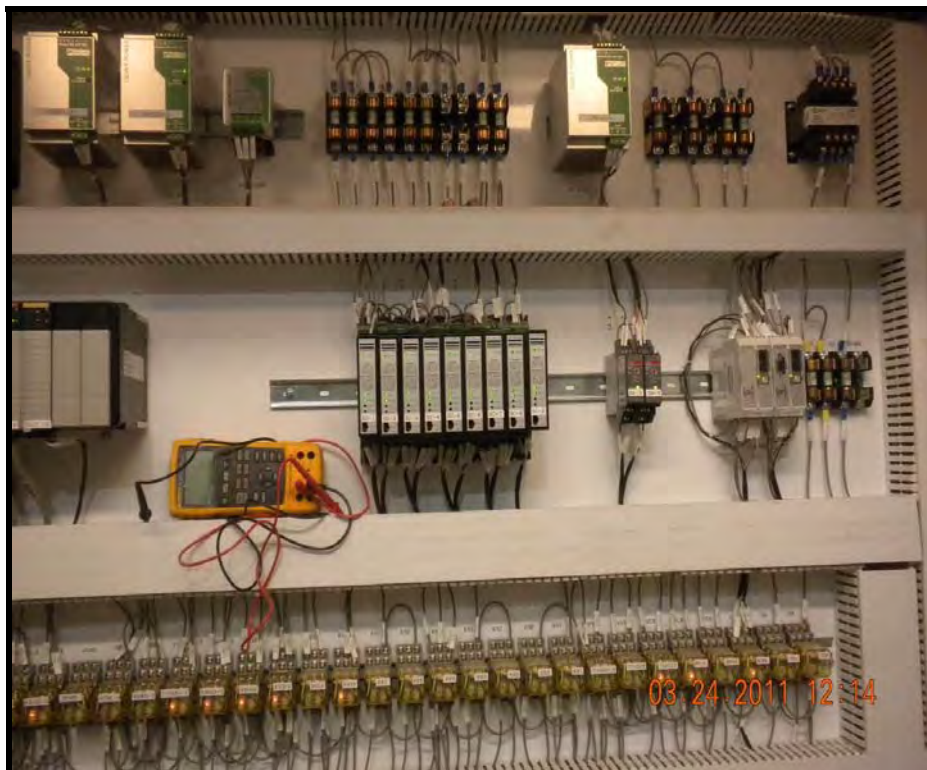
ELECTRIC PRODUCTION

FY22: El Vado Controls Upgrade

Project Scope: The controls at the El Vado hydroelectric plant were last upgraded in 2006. The upgrade is needed to replace outdated hardware and to update software that is no longer supported. As is the case with most software updates, older hardware does not have the memory and processing capability to run newer software. The upgrade will require the workstations to be replaced. A current version of the existing software, or new software, will be provided in the upgrade which will be custom programmed for the El Vado plant equipment and configuration. The custom programming can only be completed by a few specialized firms in the hydroelectric industry. In addition, a number of new sensors, probes and relays will replace the 1980's originals. The modern equipment will provide increased trouble shooting capabilities, be more user friendly and eliminate some issues resulting from the antiquated equipment. The controls upgrade will ensure safe and reliable operation of the plant.

Budget: \$440,000

Schedule: Fall/Winter 2021-2022



ELECTRIC PRODUCTION

FY22: Fiber Optic Line El Vado Plant & Communication Equipment Upgrade

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:	Fiber Optic Line	\$ 375,000
	Communication Equipment Upgrade	\$ 250,000

Schedule: Fall / Winter 2021-2022



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: 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



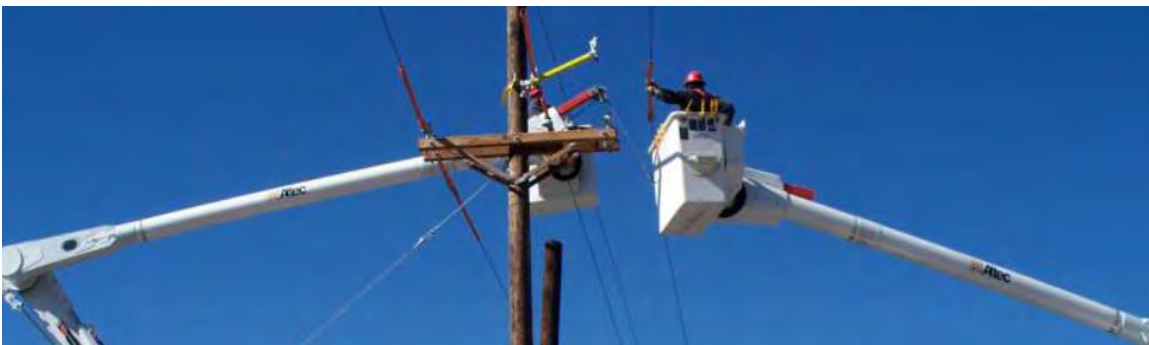
ELECTRIC DISTRIBUTION

FY22: Overhead System Replacement

Project Scope: Many components of the utilities' overhead infrastructure operate near or past their useful 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



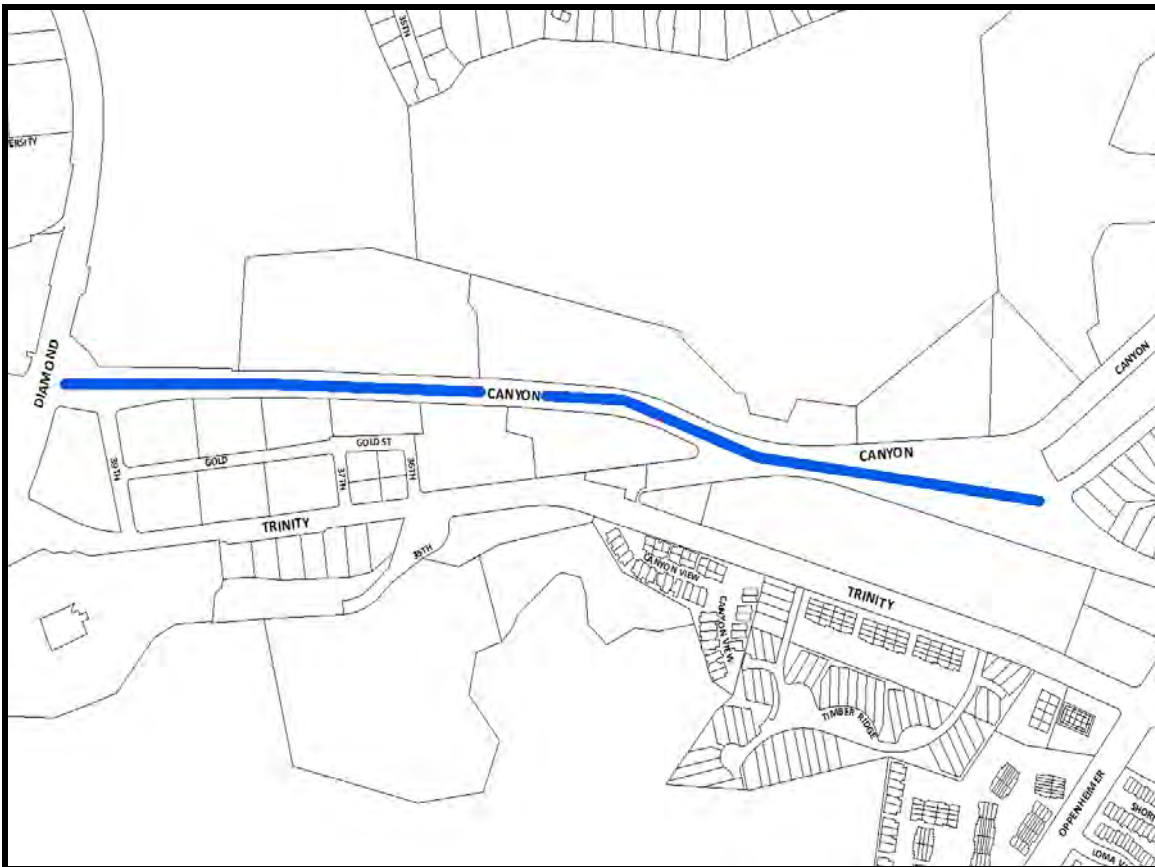
ELECTRIC DISTRIBUTION / WASTEWATER COLLECTION / WATER DISTRIBUTION

FY22: Canyon Road Utility Upgrades

Project Scope: This project will be a joint project between DPU and the Public Works Department to re-pave the road and replace the necessary infrastructure beneath the new road. The project will be from Diamond Drive to Central Avenue. Sewer lines will be rehabilitated, a 1950's vintage section of waterline will be replaced and some electric system improvements will be constructed. The utility portion of the project will be funded by the profit transfer monies allocated to the DPU by the County Council.

Budget:	Electric Distribution	\$ 200,000
	Water Distribution	\$ 254,000
	Wastewater Collection	\$ 244,000
	Total	\$698,000

Schedule: Summer 2022

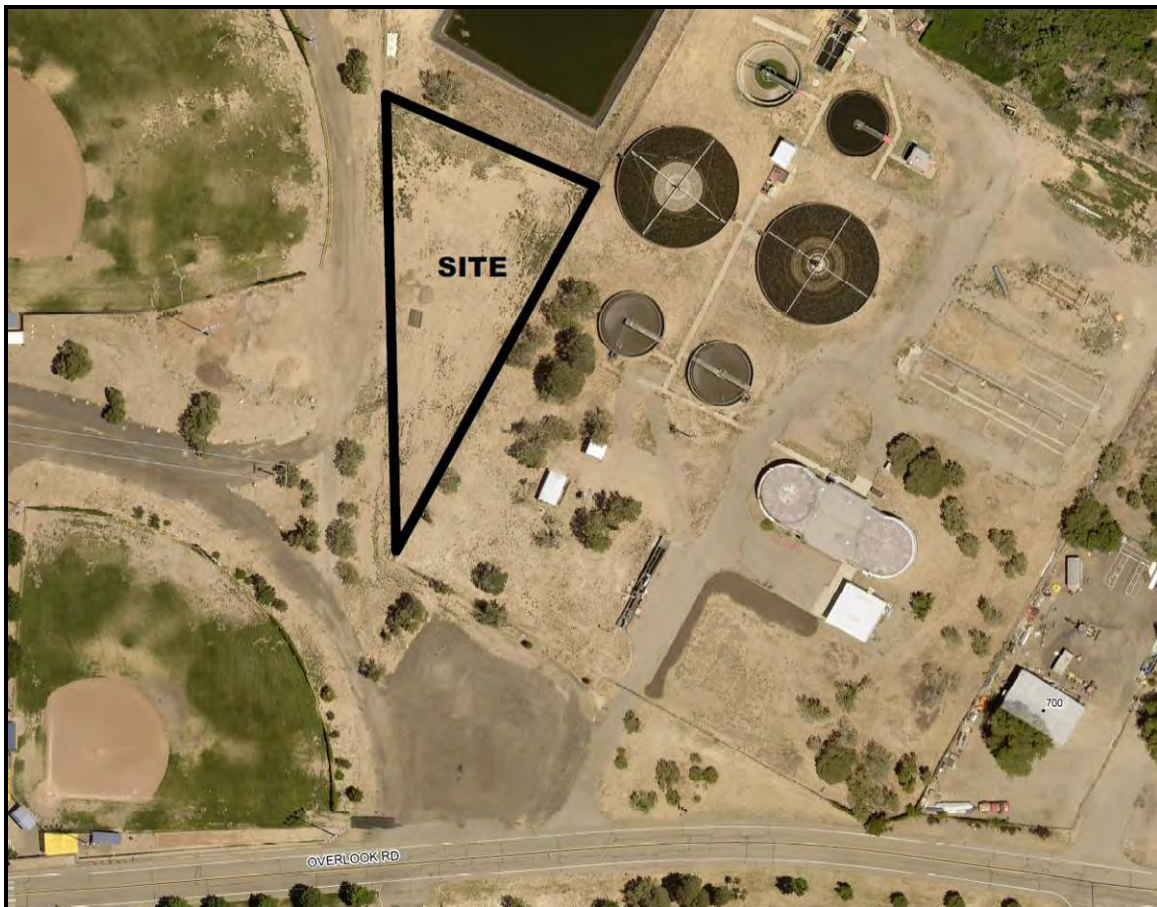


GAS DISTRIBUTION / ELECTRIC DISTRIBUTION / WASTEWATER COLLECTION / WATER DIST. & PROD. FY22: White Rock Maintenance Facility

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
	Wastewater Collection	\$ 50,000
	Total	\$250,000

Schedule: Fall 2021



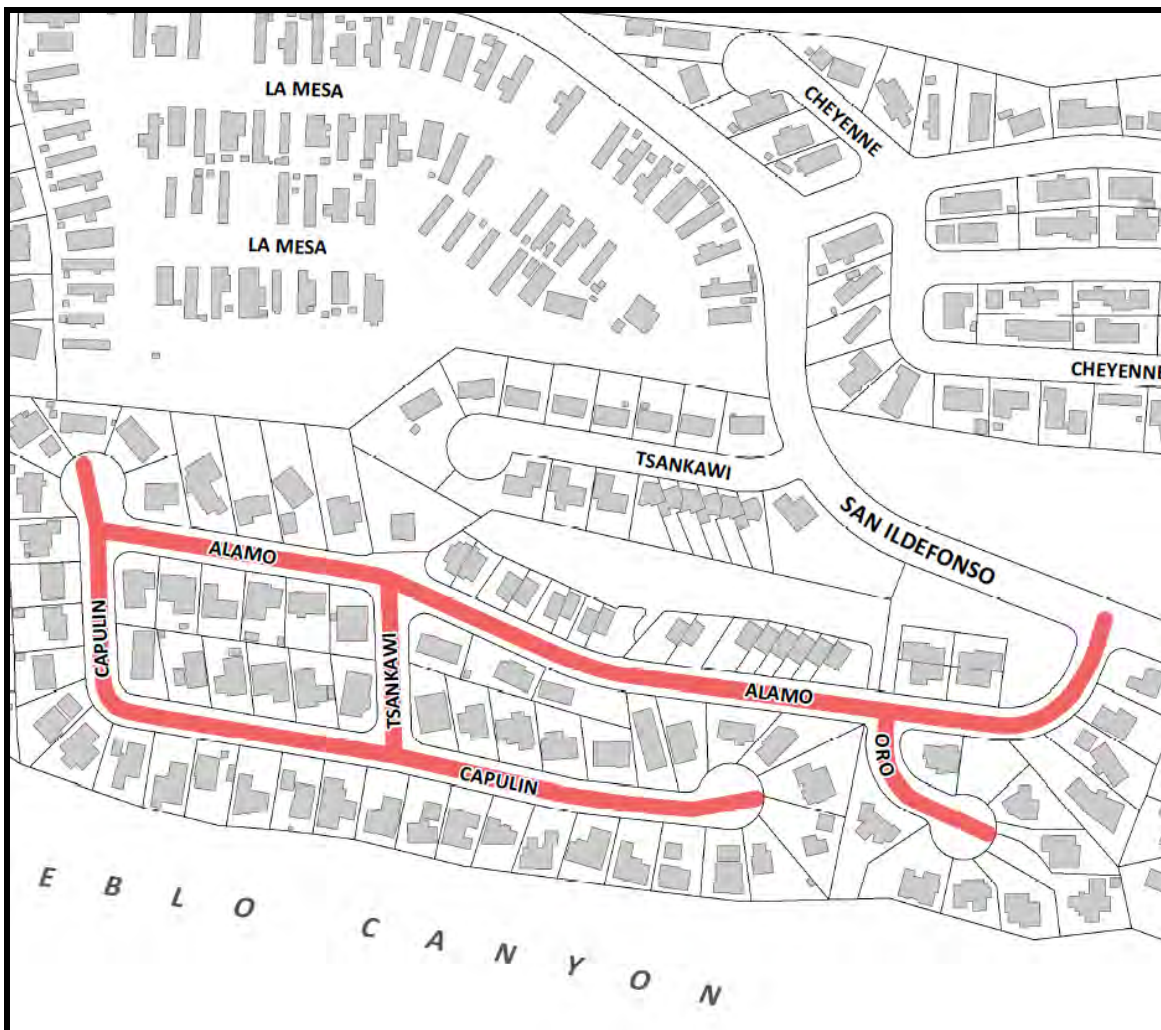
GAS DISTRIBUTION / WATER DISTRIBUTION

FY22: Alamo & Capulin Gas & Water Replacement

Project Scope: The Public Works Department will be repaving the roads in the Alamo & Capulin neighborhoods on North Mesa. This project will be a joint project between DPU and the Public Works Department to replace the necessary infrastructure beneath the new road and to minimize the impact on the community. 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



GAS DISTRIBUTION

FY22: SCADA Pressure Monitoring Stations

Project Scope: A new Supervisory Controls and Data Acquisition System (SCADA) is currently being launched for the gas distribution system. The SCADA vendor has been selected and a contract will be approved in March 2021. These funds will be used to install various pressure monitoring stations throughout White Rock and Los Alamos to allow remote monitoring of the system pressures, provide trends of the system performance and provide alarms if there are any pressure drops.

Budget: \$300,000

Schedule: Throughout FY 2022



WATER DISTRIBUTION

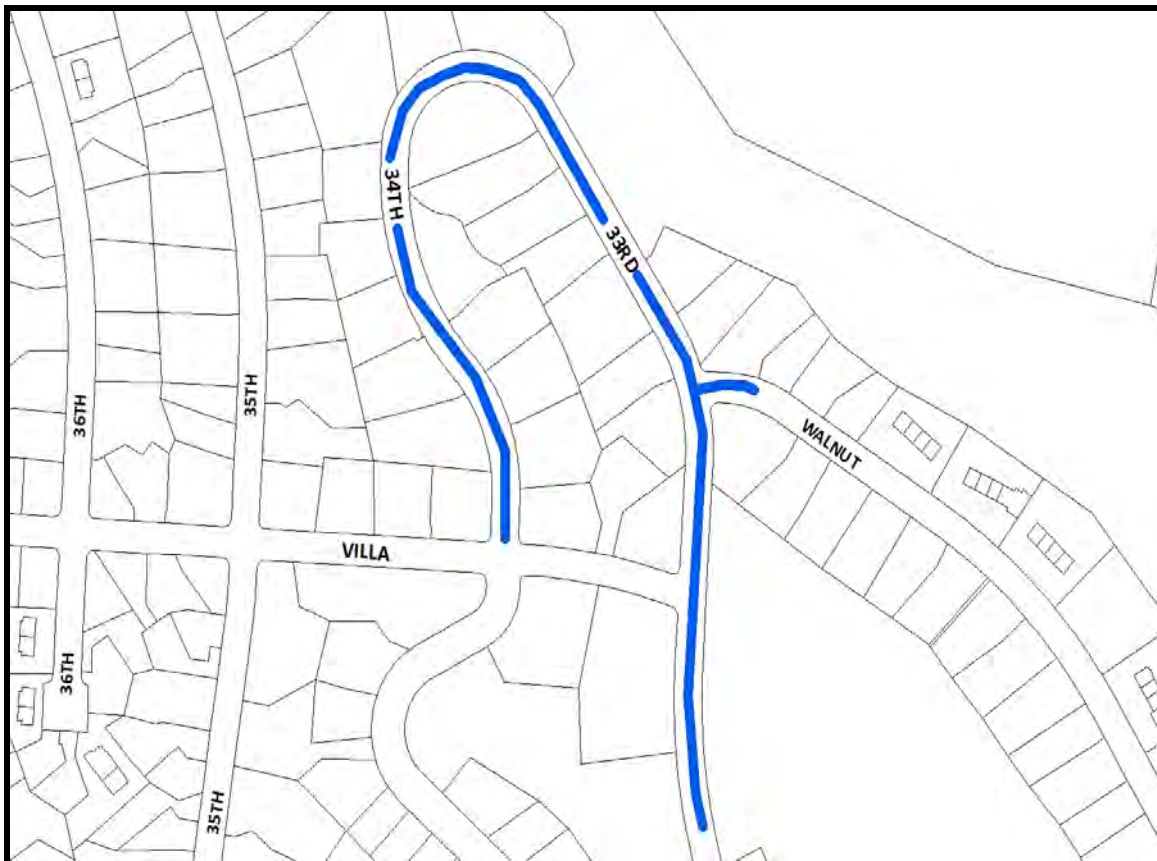
FY22: 33RD and 34TH Street Water and Sewer Upgrades

Project Scope: The waterlines in 33rd Street and 34th Street in the vicinity of Aspen Elementary School have been experiencing leaks for over a decade. The failures have been increasing in frequency in recent years. The waterlines were installed in the early 1950s. All of the water mains and services will be replaced in the project. Sewer lines in the vicinity of the project will also be replaced based on the history of back-ups and condition assessment after video inspection of the lines. If funded, the Public Works Department will pave the road as part of the project.

Budget:

Water	\$448,000
Wastewater	\$352,000

Schedule: Summer 2021 or Summer 2022 (Dependent on road funding)



WATER PRODUCTION

FY22: 2nd 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 2022 funding cycle.

Budget: \$ 900,000

Schedule: Spring/Summer 2023



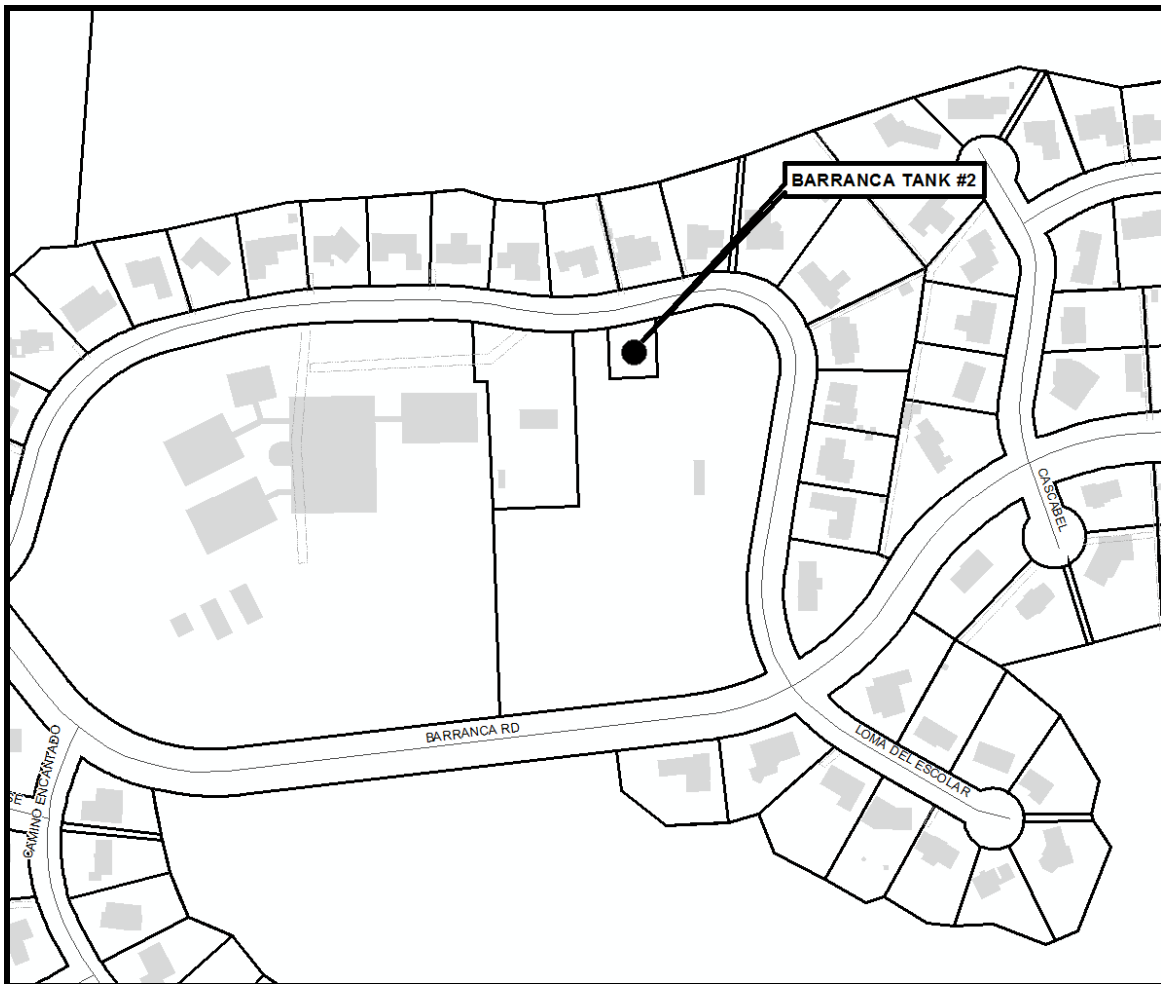
WATER PRODUCTION

FY22: Paint Barranca Mesa Water Tank

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. A low interest Drinking Water State Revolving Loan (DWSRL) will be secured to fund the project.

Budget: \$675,000 (DWSRL)

Schedule: Spring/Summer 2022



WATER PRODUCTION

FY22: Motor Control Center Upgrades

Project Scope: The Los Alamos County water production system has 27 wells and booster stations which vary in age from 25 to 70 years. In recent years the system has experienced an increased amount of failures due to motor control centers (MCC), electric service feeds and miscellaneous electric components. Beginning in April 2021 an electric engineer consultant will begin a condition assessment of the wells and boosters electric gear and prioritize the necessary improvements. We will proceed to design upgrades for the highest priority \$2 million of improvements and bid for construction. A Drinking Water State Revolving Loan (DWSRL) will be secured in the amount of \$2 million to fund the construction. These improvements will add to the reliability of the system.

Budget: \$ 200,000 Design (CIP funds)
 \$ 2,000,000 Construction (DWSRL)

Schedule: Design Fall 2021
 Construction Spring & Summer 2022



WATER PRODUCTION

FY22: 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 and snow making. 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 clearances are currently being finalized by 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

FY22: L.A. Reservoir Road Stabilization Project

Project Scope: The reservoir road remains damaged after flooding in 2018. A FEMA grant was secured in 2019 to stabilize the road but was unfunded in 2020. A grant in the amount of \$300,000 will be applied for in fiscal year 2022 from the State of New Mexico River Stewardship Program to work on the road. If awarded the grant, the work will include reconstructing the road where it was washed out and the road will be stabilized with gabions to the extent the funding allows.

Budget:

County	\$ 250,000
DPU	\$ 250,000
NMRSP	\$ 300,000
Total	\$ 800,000

Schedule: Grant application will be made in FY2022 to the State of New Mexico River Stewardship Program



WATER PRODUCTION

FY22: Los Alamos Wastewater Treatment Plant Filtration System

Project Scope: The DPU has applied for Water Trust Board funding in the 2021 funding cycle which will be considered in the 2021 legislative session. If awarded, the \$2.5 million award will consist of a \$1.5 million grant, a \$1 million loan and DPU will be required to match \$375,000 of capital funds. The filtration system is a tertiary treatment process that will improve the effluent water quality to meet Class-A effluent water quality standards, the highest achievable. Due to the high water quality of Class-A effluent the water can be applied to more populated locations in the community with less restrictions on the time of application. This will allow expansion of effluent use to irrigate more parks, ballfields and school ballfields/landscaping.

Budget: \$2,875,000 (WTB 1,000,000 Loan / 1,500,000 Grant / \$375,000 DPU Match)

Schedule: Design Summer 2021
Construction Summer/Fall 2022



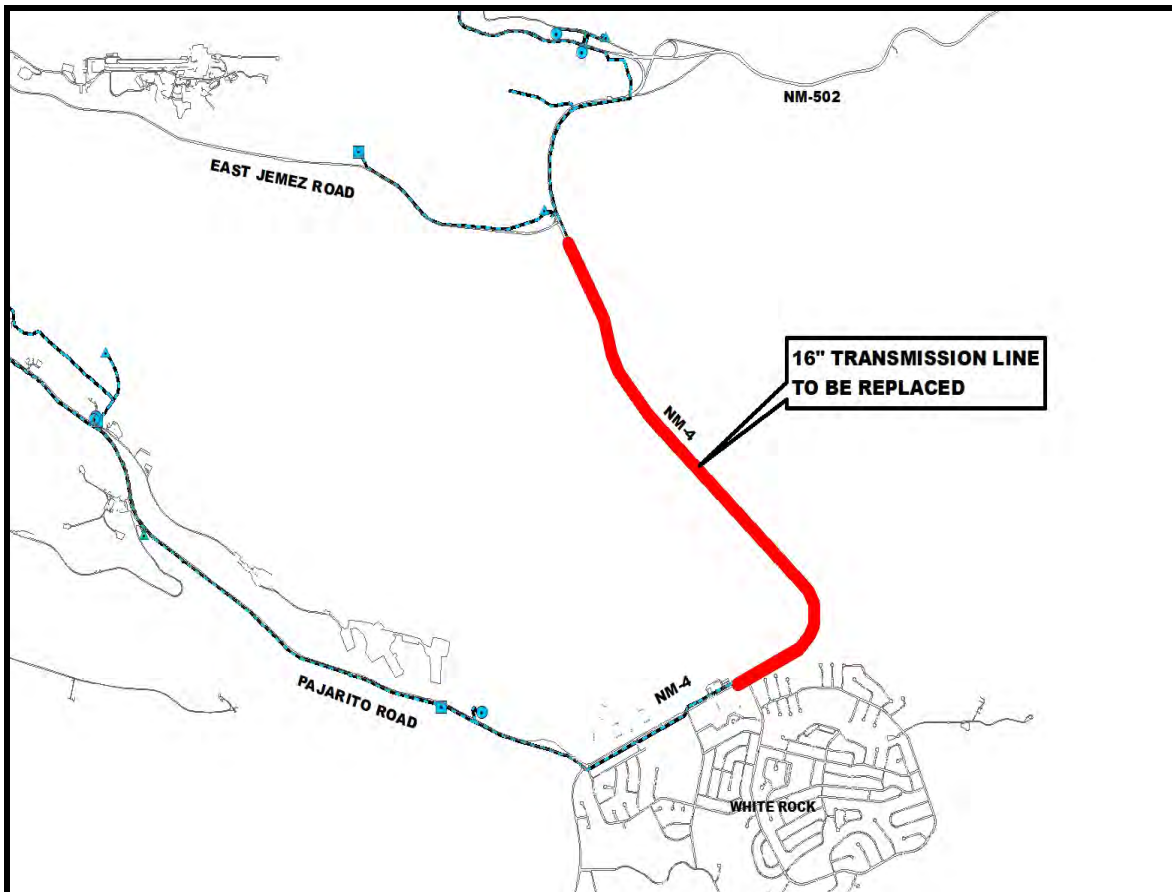
WATER PRODUCTION

FY22: NM-4 Transmission Line Replacement

Project Scope: The NMDOT is scheduled to reconstruct New Mexico State Road 4 (NM-4) between NM-502 and White Rock in 2022. The road will be widened to include a shoulder which will result in portions of the existing transmission line to be below the new paving. There have been a number of breaks in this pipeline over the last 15 years. In addition, the road widening will also present some conflicts with the existing waterline where drainage structures are lengthened as well as some areas of the waterline being shallow as the road widening will lower grades over the waterline. A new 16" ductile iron pipe will be constructed and placed outside of the new paving.

Budget:	Design	\$ 180,000 (CIP)
	Construction	\$ 2,800,000 (DWSRL)

Schedule: Design Fall/Winter 2021
Construction Summer/Fall 2022



WATER PRODUCTION

FY22: 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



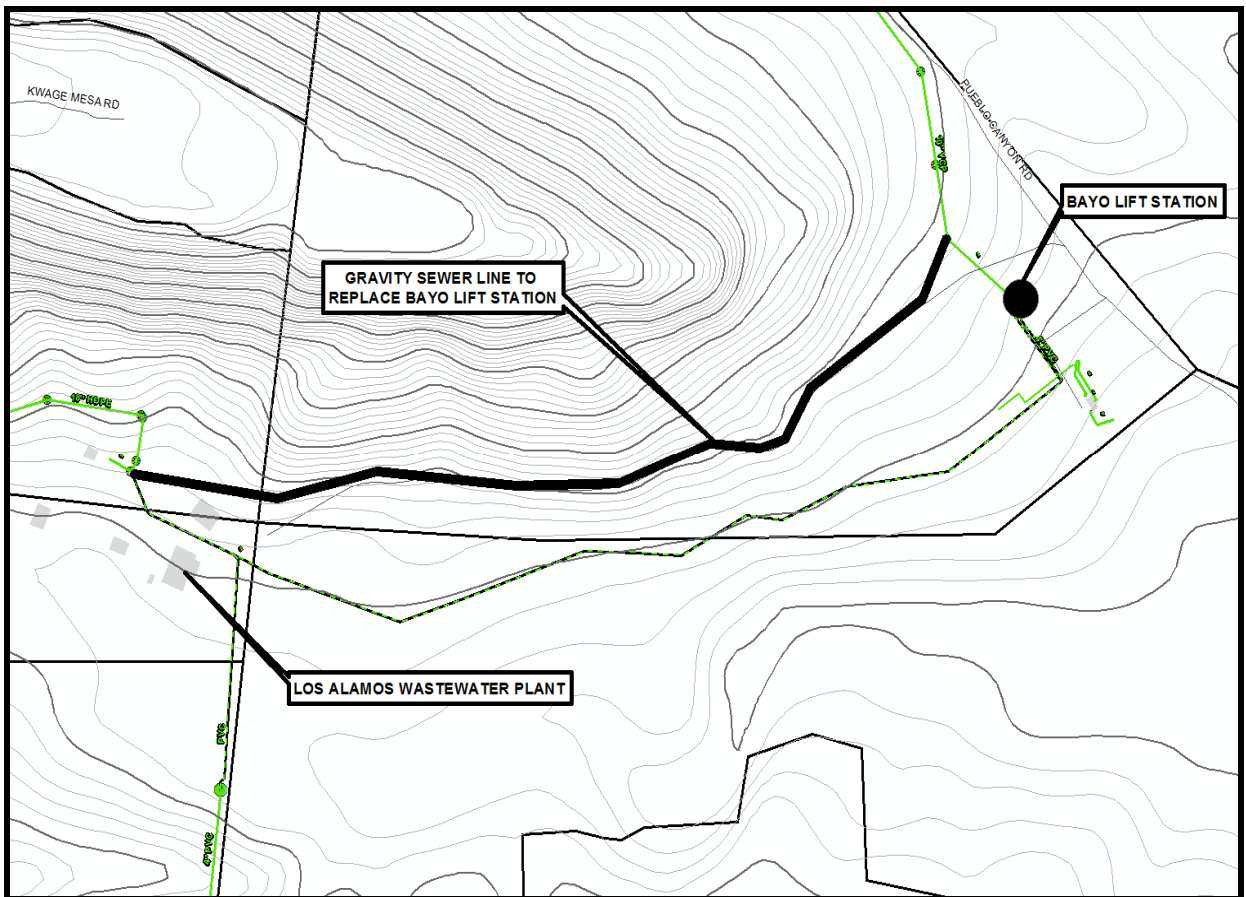
WASTEWATER TREATMENT

FY22: Bayo Lift Station Elimination Pipeline

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: Spring 2022



WASTEWATER TREATMENT

FY22: Composting Improvements Phase I

Project Scope: The existing composting facility will be expanded to accommodate the additional sludge that will be processed from the new White Rock Wastewater Treatment Plant. Areas where sludge and compost are processed are required to have an impervious liner to prevent the migration of contaminants into the groundwater. In addition, the compost drainage area shall be graded to drain to a detention pond with no offsite discharge. The project will achieve the necessary expansion of the processing area and pond in compliance with regulatory requirements. Future phase will include installing a hardened non-wear surface in the processing area.

Budget: \$495,000

Schedule: Spring 2022



Department of Public Utilities

10-Year Profit Transfer Budget Options Cash Analysis

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where discoveries are made

Los Alamos County Department of Public Utilities

Fiscal Years 2022-2031

10-Year Profit Transfer Budget Option Cash Analysis

	FORECAST 2022	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031
Utilities Profit Transfer Reserves										
Electric Distribution	617,238	594,979	617,238	594,979	620,455	636,422	647,668	654,144	660,686	667,293
Gas	201,959	224,287	201,959	224,287	213,927	211,962	212,319	212,319	213,034	214,463
Total Profit Transfer	819,197	819,266	819,197	819,266	834,381	848,384	859,987	866,463	873,719	881,755
Total Budget Options	454,000	347,461	853,602	732,000	850,000	660,000	900,000	900,000	900,000	900,000
Annual Net Cash Flow	365,197	471,805	(34,405)	87,266	(15,619)	188,384	(40,013)	(33,537)	(26,281)	(18,245)
Cumulative Cash Flow	365,197	837,002	802,597	889,863	874,245	1,062,628	1,022,615	989,078	962,798	944,553
Utility Budget Option Expenditures										
Electric Production Projects			150,000		850,000		250,000	250,000	250,000	250,000
Electric Distribution Projects	200,000	50,000	74,339							
Gas Projects		76,917	629,263	553,000		600,000	400,000	400,000	400,000	400,000
Water Distribution Projects	254,000	220,544								
Water Production Projects				179,000		60,000	250,000	250,000	250,000	250,000
Wastewater Projects										

Los Alamos County Department of Public Utilities
 Fiscal Years 2022-2031
 10-Year Profit Transfer Budget Options

FY22 (1 July 2021 - 30 June 2022)	Budget
ELECTRIC DISTRIBUTION	200,000
Canyon Road (Public Works Road Project)	200,000
WATER DISTRIBUTION	254,000
Canyon Road (Public Works Road Project)	254,000
TOTAL	454,000
FY23 (1 July 2022 - 30 June 2023)	Budget
ELECTRIC DISTRIBUTION	50,000
Arkansas (Public Works Road Project)	50,000
WATER DISTRIBUTION	220,544
Rose Street	220,544
GAS DISTRIBUTION	76,917
Rose Street	76,917
TOTAL	347,461
FY24 (1 July 2023 - 30 June 2024)	Budget
ELECTRIC DISTRIBUTION	150,000
Rim/Quartz/Pine/6th St (Public Works Road Project)	150,000
WATER DISTRIBUTION	629,263
Central Avenue (Public Works Road Project)	234,168
Bathtub Row/Nectar/Peach	395,095
GAS DISTRIBUTION	74,339
Central Avenue (Public Works Road Project)	74,339
Total	853,602

Los Alamos County Department of Public Utilities
 Fiscal Years 2022-2031
 10-Year Profit Transfer Budget Options

FY25 (1 July 2024 - 30 June 2025)	Budget
WATER DISTRIBUTION	553,000
Aspen School Area Pipeline Phase 2	553,000
SEWER COLLECTION	179,000
Aspen School Area Phase 2 Sewer Line R&R	179,000
TOTAL	732,000
FY26 (1 July 2025 - 30 June 2026)	Budget
ELECTRIC DISTRIBUTION	850,000
Navajo (Public Works Road Project)	250,000
Los Pueblos (Public Works Road Project)	600,000
TOTAL	850,000
FY27 (1 July 2026 - 30 June 2027)	Budget
WATER DISTRIBUTION	600,000
Denver Steels Phase 3 (Public Works Road Project)	600,000
SEWER COLLECTION	60,000
Denver Steels Phase 3 (Public Works Road Project)	60,000
TOTAL	660,000

Los Alamos County Department of Public Utilities
 Fiscal Years 2022-2031
 10-Year Profit Transfer Budget Options

FY28 (1 July 2027 - 30 June 2028)	Budget
ELECTRIC DISTRIBUTION	250,000
System Replacement (TBD Public Works Road Project)	250,000
WATER DISTRIBUTION	400,000
System Replacement (TBD Public Works Road Project)	400,000
SEWER COLLECTION	250,000
System Replacement (TBD Public Works Road Project)	250,000
TOTAL	900,000

FY29 (1 July 2028 - 30 June 2029)	Budget
ELECTRIC DISTRIBUTION	250,000
System Replacement (TBD Public Works Road Project)	250,000
WATER DISTRIBUTION	400,000
System Replacement (TBD Public Works Road Project)	400,000
SEWER COLLECTION	250,000
System Replacement (TBD Public Works Road Project)	250,000
TOTAL	900,000

Los Alamos County Department of Public Utilities
 Fiscal Years 2022-2031
 10-Year Profit Transfer Budget Options

FY30 (1 July 2029 - 30 June 2030)	Budget
ELECTRIC DISTRIBUTION	250,000
System Replacement (TBD Public Works Road Project)	250,000
WATER DISTRIBUTION	400,000
System Replacement (TBD Public Works Road Project)	400,000
SEWER COLLECTION	250,000
System Replacement (TBD Public Works Road Project)	250,000
TOTAL	900,000

FY31 (1 July 2030 - 30 June 2031)	Budget
ELECTRIC DISTRIBUTION	250,000
System Replacement (TBD Public Works Road Project)	250,000
WATER DISTRIBUTION	400,000
System Replacement (TBD Public Works Road Project)	400,000
SEWER COLLECTION	250,000
System Replacement (TBD Public Works Road Project)	250,000
TOTAL	900,000

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where discoveries are made

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
ACFR	-	Annual Comprehensive Financial Report
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
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

INDEX

A

Acronyms & Abbreviations	427
Administrative Services Department.....	165
Airport Fund	87
Assessed Property Value.....	354

B

Bases of Accounting/Budgeting	6
Budget Adjustments	5
Budget Message	ii
Budget Process	3
Activities	4
Approving Authority.....	5
Responsibilities	4
Revisions.....	5
Budget Summary	37

C

Calendar.....	7
Capital Projects Funds	74-78, 303
Combined Fund Statement	74
Capital Improvements Projects Fund	76
Capital Projects Permanent Fund	78
Capital Improvement Program	302
Capital Projects-Utilities	382
Combined Budget Statement.....	38
Combined Budget-County Wide-Rev. and Expenditure	40
Commercial Bank Deposits.....	355
Common Changes	42
Communications Device	3
Community Development Department.....	180
Community Services	197
Construction, Commercial & Residential	355
Council Goals.....	21
County Manager.....	133
County Assessor.....	145
County Attorney.....	151
County Clerk.....	153
County Council.....	126
County Fund Types.....	5
County Services	10
County Sheriff	164

D

Debt Service Funds.....	73
GRT Revenue Bonds	73
Debt Summary	342
Demographic Statistics	352
Department Summaries Table of Contents	123

INDEX

E

Economic Development Fund.....	193
Elected and Appointed Officials	9
Emergency Declarations Fund.....	72, 301
Employee Benefit Costs.....	42
Employers, Largest	351
Encumbrances	4
Enterprise Funds.....	82
Joint Utility Fund.....	88
Combining Fund Statement	74
Environmental Services Fund	84
Transit Fund	85
Fire Fund.....	86
Airport Fund.....	87
Equipment Replacement Schedule.....	340
Expenditure Comparison	46

F

Financial Plan, Long Range.....	56
Financial Policies	309
Fire Department	86, 223
Fire Fund.....	86
Fleet Fund.....	80
Full-Time Equivalent/Temp/Casual Detail Comparison.....	322
Fundamental Services.....	10
Fund Statements - Combined	38, 64
Fund Statements Table of Contents	61
Fund Type - Descriptions.....	5
Governmental Funds.....	6
Proprietary Funds.....	6
Non-Budgetary Funds.....	6

G

General Budget Information.....	3
General County Information.....	10
General Fund	62
Changes.....	42
Comparison.....	43
Expenditures	46
Fund Statement	62
Sources of Funds-Revenues	46
Uses of Funds-Expenditures	46
Transfers to Other Funds.....	312
Revenue Detail	348
General Obligation Debt	342
Glossary	419
Gross Receipts Taxes.....	47-52
Grants	316, 320, 341
Guidance.....	iii

INDEX

H

Health Care Assistance Fund	69
Infrastructure and Capital Improvements Program	302
Interdepartmental Charges.....	312
Interfund Activities	312
Interfund Loans	312
Interfund Transactions	313
Internal Service Funds	79
Combining Fund Statement	79
Equipment Fund	80
Risk Management Fund	81
Introduction	i

J

Joint Utility System Fund	vii, 43, 82
---------------------------------	-------------

KL

Lodgers' Tax Fund	57
Long Range Financial Projection	56
Los Alamos	10-11
Geography	11
Ancient History	11
Recent History	11
Today	11
County Map.....	12

M

Management Action Plans	20
Maintenance Services.....	10
Measurement Focus	6
Municipal Court	60, 128

N

Non-Budgetary Funds/Account Groups	6
--	---

O

Operating Budget.....	303
Operating Position.....	309
Operations Guide	3
Organizational Chart-County Wide	9
Other Demographic Statistics	352
Other Information Table of Contents.....	308

P

Performance Measures.....	2, 124
Police Department.....	214
Policy Document	1

INDEX

Population	352
Property Taxes/Levies	52
Property Tax Valuation	148
Property Value, New Construction & Bank Deposits	355
Proprietary Funds.....	6
Public School Enrollment	352
Public Works Department	240

QR

Quality of Life Services	10
Reader's Guide	1
Revenues	40
Comparison.....	46
General Fund Revenue Detail	348
Risk Management Fund	81

S

Services	10
Significant Changes	42
Special Revenue Funds.....	65
Combining Fund Statement	64-65
Economic Development Fund	70
Emergency Declarations Fund.....	72
Health Care Assistance Fund	69
Lodgers' Tax Fund.....	67
Other Special Revenue	71
State Grants	68
State Shared Revenue	66
Staffing Changes.....	45
Statistical Data:	
Largest Employers	351
Population by Age Bracket, Counts & Percentages.....	353
Assessed & Estimated Actual Value of Taxable Property ..	354
Other Demographic Statistics	352
Property Value, New Construction & Bank Deposits	355
Principal Taxpayers.....	356
Strategic Leadership Plan.....	14

TU

Transfers	339
Transit Fund	85
Unassigned Fund Balance	309
Utility Department.....	275
Utility Department Budget Package	357-411
Utility System Fund	82
Utility Profit Transfers to the General Fund	412

VWXYZ

Vision Statement.....	16
-----------------------	----