

2025—2026

INCORPORATED COUNTY OF LOS ALAMOS, NEW MEXICO

BIENNIAL BUDGET

FY 2025—Proposed

FY 2026—Proposed

LOS ALAMOS



LOS ALAMOS

INCORPORATED COUNTY OF
LOS ALAMOS, NEW MEXICO

BIENNIAL BUDGET

FY 2025 – PROPOSED

FY 2026 – PROJECTED

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2024 LOS ALAMOS COUNTY COUNCIL



Denise Derkacs
Chair



Theresa Cull
Vice-Chair



Melanee Hand



Suzie Havemann



Keith Lepsch



David Reagor



Randall Ryti

CONTACT YOUR COUNTY COUNCILORS



countycouncil@lacnm.us



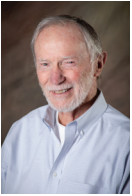
Los Alamos County Council,
1000 Central Ave., Suite 350,
Los Alamos, NM 87544



CITIZENS OF LOS ALAMOS COUNTY

COUNTY COUNCIL

COUNTY ASSESSOR



George Chandler
Term Ends:
12.31.26

COUNTY CLERK



Naomi Maestas
Term Ends:
12.31.24

COUNTY SHERIFF



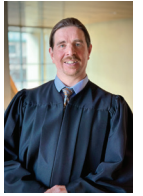
Jason Wardlow
Term Ends:
12.31.26

MUNICIPAL JUDGE



Elizabeth Allen
Term Ends:
12.31.26

PROBATE JUDGE



Perry K
Term Ends:
12.31.26

Denise Derkacs
Chair
Term Ends: 12.31.24



Theresa Cull
Vice-Chair
Term Ends: 12.31.26



Melanee Hand
Councilor
Term Ends:
12.31.26



Suzie Havemann
Councilor
Term Ends:
12.31.26



Keith Lepsch
Councilor
Term Ends:
12.31.24



David Reagor
Councilor
Term Ends:
12.31.24



Randall Ryti
Councilor
Term Ends:
12.31.26

APPOINTED POSITIONS

Vacant
Deputy County
Manager



Linda Matteson
Deputy County
Manager



Anne Laurent
County Manager



Alvin Lephart
County Attorney



Philo Shelton
Dept. Public Utilities
Manager



PUBLIC UTILITIES



Helen Perraglio
Administrative
Services Director



Paul Andrus
Community
Development Director



Cory Styron
Community Services
Director



Troy Hughes
Fire Department



Dino Sgambellone
Police Department



Juan Rael
Public Works Director

Los Alamos County, New Mexico Biennial Budget

Proposed for fiscal year ending June 30, 2025

Proposed for fiscal year ending June 30, 2026

Anne W. Laurent
County Manager

Linda Matteson
Deputy County Manager

Administrative Services Department—Finance Division Accounting & Budget

Helen Perraglio
Administrative Services Director

Melissa Dadzie
Chief Financial Officer

Erika D. Thomas
Budget & Performance Manager

Yvette Atencio
Senior Budget Analyst



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Incorporated County of Los Alamos
New Mexico**

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morill
Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Los Alamos County, for its biennial Budget for the fiscal year beginning 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of FY2024 only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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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.

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INTRODUCTION – TABLE OF CONTENTS

INTRODUCTION

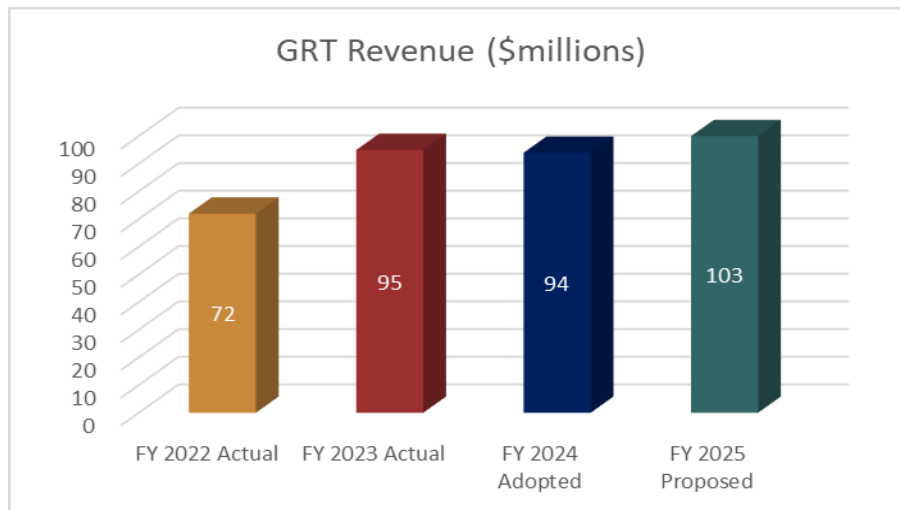
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County Councilors and Citizens of Los Alamos –

I am pleased to present to you the proposed Fiscal Year (FY) 2025 budget. This is the first year of the FY2025-2026 biennial budget cycle.

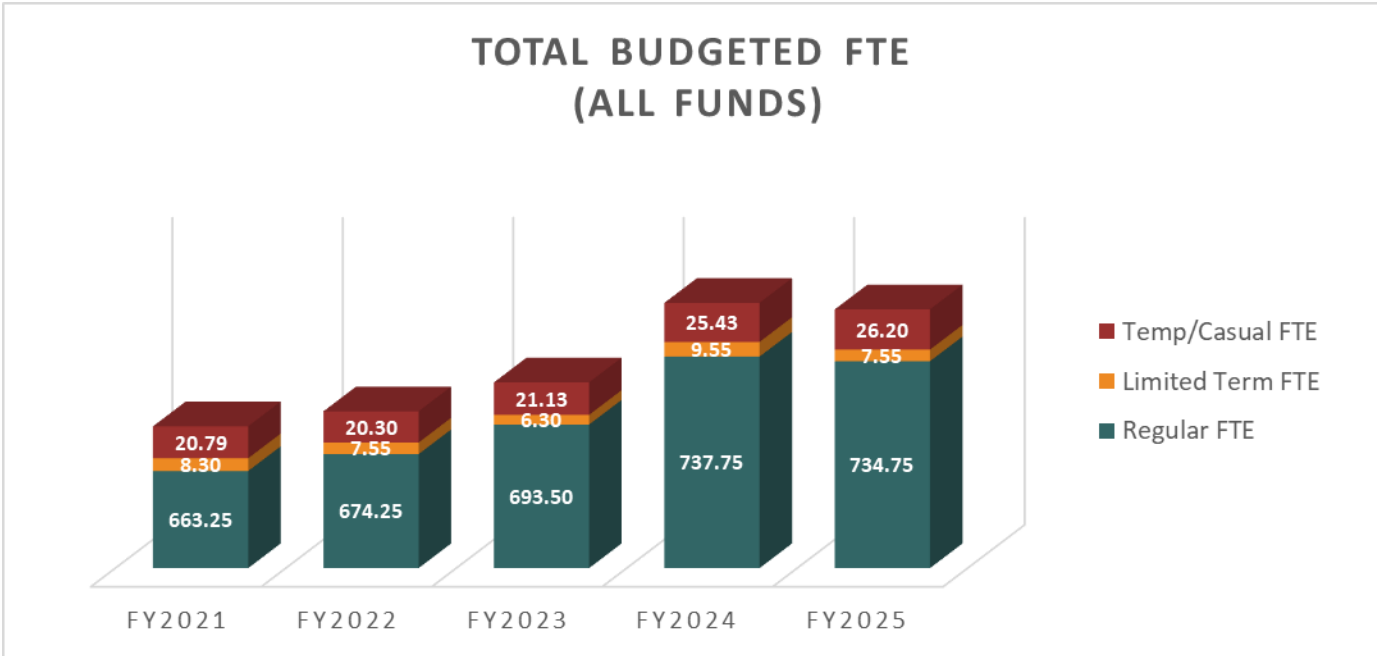
A driving force in developing our budget each year is the estimation of County revenues. Gross Receipts Tax (GRT) account for 75% and Property Taxes account for 7% of the total General Fund budgeted revenues. The remaining General Fund revenues are comprised of user fees, interdepartmental charges, investment income, and grants. GRT is primarily from the community's largest employer, LANL. Below is a chart of total GRT Revenue across all funds.

Another large area of proposed budget growth this year relates to the projected financing of expenditures related to broadband and other capital improvement projects, which amounts to an estimated \$75 million.



The County began preparing the budget in December 2023. Our guidance for budget development was to begin with the FY24 adopted budget, less one-time items, then allow for an average 3% adjustment in salaries (2% merit, 1% cost of labor) for non-collective bargaining employees, a 5% increase to benefits which includes an anticipated increase in medical premiums and retirement expenditures (PERA), and a non-labor expenditure target of 3%.

Based on the current projected revenues and County financial policy guidance to maintain at least a 20% unassigned fund balance, there is an opportunity again this year for Council to consider budget options in addition to the proposed budget, which focuses on achieving the Council's strategic goals, and to continue providing excellent day-to-day services to the citizens of Los Alamos County.



The proposed budget has 732.75 regular, 7.55 limited term and 26.22 temporary/casual positions for a total of 766.52 budgeted full time equivalents (FTE) in all funds. During FY2024, Council approved the Cooperative Agreement with the Department of Energy (DOE) for Los Alamos Fire Department (LAFD) services. The first year of the ten-year agreement reduces FTE by 12 from what was anticipated during the FY2024 budget process to reflect a more gradual increase in staffing. There was also a reduction of one FTE in a limited term position supported by the American Rescue Plan Act (ARPA) and other funding. Two FTE were built into the FY25 budget, one in Emergency Management that is tied to grant funding, and one maintenance specialist in the Aquatics Center budget. The Department of Public Utilities (DPU) also added one FTE and three overfill positions. The combined net decrease of 6.21 FTE from the adopted FY24 budget is displayed in the proposed FY2025 budget.

FY2024 Highlights and Accomplishments

FY2024 continued to be an exciting year for our community with services getting closer to pre-pandemic levels. The County also continued to face challenges with market supply chain, available workforce, and inflation challenges which resulted in increased costs of goods, services and projects. Staff vacancies continued in some areas of service such as Transit, Parks, and Recreation, and improved in areas such as Fire with a successful Fire Academy that offered temporary housing at the Smart House for recruits. Recruitment and retention efforts remained a priority including offering incentives, increased presence on Social Media platforms, and salary structure adjustments based on the completed compensation study. Through these challenges, the County continued to provide, support and promote services, programs, events and projects while keeping in mind the Council strategic plans and priorities.

- The July release of the award-winning biopic film “Oppenheimer,” featuring Cillian Murphy, Emily Blunt, Matt Damon, Robert Downey, Jr. and directed by Christopher Nolan, led to an unprecedented increase in visitors to Los Alamos County. At the Los Alamos History Museum and Fuller Lodge, buildings in use during the Manhattan Project that are now owned by the County, visitors increased by 60% over the previous year to about 35,000. And at the Bradbury Science Museum, owned by Los Alamos National Laboratory, visitors increased by 50% over the previous year to about 45,000.
- Received state capital outlay funding of \$7 million for the Jemez Mountain Fire Protection Project with additional FY25 funding expected (State and FEMA).
- Community Services used recommendations from the Integrated Master Plan and the Americans with Disabilities Act (ADA) Audit to prioritize and budget asset maintenance. Projects in progress for FY25:
 - Renovation of three athletic fields (Hope, Bomber, Dara Jones).
 - Renovation of two athletic courts (East Park Basketball, North Mesa Tennis).
 - Renovation of two playgrounds (Piñon, 37th Street).
- 2024 Upcoming Housing Projects:
 - 20th Street redevelopment solicitation for mixed-use residential/commercial received three proposals. Selection of a development team is slated for early Q1 2024 followed by sale, purchase, and development agreement.
 - A-8-A development solicitation for a medium density single- and multi-family residential development, including open space and trail connections, is anticipated in Q1 2024.
 - Agreement in consideration for the development of an affordable attached single-family home development at 36th and Trinity is anticipated by Q2 2024.
 - A technical update to the Affordable Housing Plan to include low- and moderate-income households and associated policy recommendations will be presented for Council approval by Q3 2024.
- By year end 2023, the County awarded \$1.95 million to the local business community, as provided by ARPA. Of the 56 applications received, 35 businesses received funds from the three programs offered: COVID-19 Financial Assistance, Technical Assistance, and Deferred Investment Assistance. Funds will continue to be distributed in 2024.
- Started or completed projects in the Capital Plan such as the urban trail and the temporary chiller at the Ice Rink.
- Negotiated a new Cooperative Agreement between LAFD and DOE/NNSA.
- The County continues its commitment to operational excellence. The Government Finance Officers Association (GFOA) awarded Los Alamos County with the Certificate of Achievement for Excellence in Financial Reporting (32 consecutive years) for the Annual Comprehensive Financial Report (ACFR), the Distinguished Budget Presentation Award (14 consecutive years) and the Outstanding Achievement in Popular Annual Financial Reporting (7 consecutive years) for the County’s Popular Annual Financial Reporting publication, which we began publishing in FY2016. These achievements garnered the County GFOA’s Triple Crown Honor.

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

- FY2025 and forward, the long-range financial outlook includes a \$1.6 million per year transfer from the General Fund to the Economic Development Fund for the housing loan programs and assistance to schools.
- FY2025 and forward includes planned operational costs within Community Services and Public Works in the General Fund for capital projects under construction and for planned future projects.
- FY2025 includes a 3% increase to salaries and a 5% increase in medical premiums.
- FY2025 and later includes a 3% inflation factor for revenue and expenditures.
- FY2027 and later Inclusion of a new 1/4 cent GRT increment, of which would increase revenues to be effective July 1, 2026.

FY2025 Budget at a Glance & Major Change in Fund Revenues and Expenditures

The overall County proposed FY2025 expenditures are \$371.7 million as compared to FY2024 adopted expenditures of \$382.1 million. Overall County revenues are \$410.9 million as compared to FY24 adopted revenues of \$391.3 million.

COMBINED BUDGET STATEMENT

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECTS FUNDS	JOINT UTILITY SYSTEM FUND	OTHER ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL ADOPTED BUDGET	FY2024 ADOPTED BUDGET
Fiscal Year (FY) 2025 Proposed									
Total beginning fund balance / working capital	\$ 67,155,490	13,795,334	336,225	38,829,330	9,370,890	12,285,523	17,330,985	159,103,777	148,479,922
Revenues and other sources	124,886,347	7,543,284	10,087	90,021,549	104,006,473	62,932,165	21,536,783	410,936,688	391,385,639
Transfers from other funds	5,110,237	2,280,000	4,549,159	23,244,614	-	1,889,326	-	37,073,336	33,843,544
Expenditures	92,234,153	15,548,992	4,549,159	77,071,614	99,371,582	62,327,189	20,614,352	371,717,041	382,081,801
Transfers to other funds	30,333,099	-	-	1,630,000	1,248,237	3,862,000	-	37,073,336	33,843,544
Total fund balance / working capital ending FY2025	\$ 74,584,822	8,069,626	346,312	73,393,878	12,757,544	10,917,825	18,253,417	198,323,424	157,783,760

General Fund

In FY2025, General Fund revenues are projected to be \$124.8 million, or 8.3%, higher than in the FY2024 adopted budget for a total of \$114.8 million. Projected GRT, Property Tax and Interdepartmental Charges make up the majority of the budgeted revenue.

At a total of \$ 92.2 million, expenditures are \$3.5 million, or 4%, higher than the FY24 adopted budget.

Special Revenue Funds

These funds account for expenditures restricted to specific purposes such as grants, Lodgers' Tax, health care assistance, economic development and other special programs. In FY2025, Special Revenue Funds projected to have \$15.5 million in expenditures, which is \$0.7 million more compared to FY2024 adopted budget.

The State Grants Fund proposed expenditures of \$3.5 million which is about \$126 thousand higher than the FY2024 adopted budget.

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 FY2025 are budgeted at \$1.2 million above the FY2024 adopted budget. The transfer from the General Fund is proposed at \$650,000, which is the same as the FY24 adopted budget to help address the shortfall, which must be covered by the fund balance.

The Economic Development Fund has budgeted revenues of \$154,428 and budgeted expenditures of \$4.6 million, which includes a placeholder of \$2 million for the Middle Mile Project and a placeholder of \$1.2 million for the LAPS and UNM-LA grants. The \$400,000 budgeted in FY2025 for the Housing Rehabilitation and Down Payment Assistance programs continue to be funded by a transfer from the General Fund. This net decrease in fund balance/working capital is due primarily to the Economic Development Fund having no recurring stream of revenue.

Capital Improvement Projects (CIP) Fund

For FY2025, expenditures in the CIP Fund total \$77 million, which is \$2.5 million higher than FY2024 due to the specific projects scheduled for FY25 vs. FY24 per the detailed CIP project schedules, which include broadband and ongoing maintenance and replacement needs.

The CIP proposed budget focuses on long-range projects that may require financing through the issuance of GRT revenue or other debt in order to be completed in FY2025 and forward.

Joint Utility Systems Fund

The Joint Utility System Fund revenues for FY2025 are proposed at \$104 million, which is \$5.4 million (5%) below the FY2024 adopted budget. Expenditures are \$99.4 million, which is \$17.8 million (15.2%) lower than the prior year.

The FY2025 proposed Joint Utility Fund budgets include the effect of planned rate changes previously approved by the Board of Public Utilities (BPU) and the County Council for a 9% increase in electric rates, 2% increase in sewer rates, 6% increase in retail water rates 5.5%, and a 5% increase in wholesale potable and non-potable water. The FY25 budget also includes

a 5.5% increase in gas distribution rates. BPU and Council previously approved 3% increase for gas rates and DPU will return for approval of an additional 2.5% increase ahead of July 2024.

Other Enterprise Funds

FY2025 revenues totaling \$62.9 million in these business-type activity funds are projected to be \$0.4 million, or 1% less than FY2024. Total expenses of \$62.3 million for the FY25 proposed budget are \$0.1 million less than FY24.

The Environmental Services Fund expenses are \$10.4 million in the proposed FY2025 budget, which is \$0.4 million over the FY2024 adopted budget. The proposed FY25 revenues of \$10.2 million are \$0.4 million higher than in FY24.

The Transit Fund expenditures are \$7.5 million or \$0.47 million above the FY2024 budget due primarily to the timing of bus replacement and related grants. The proposed revenues of \$5.7 million are \$0.7 million above the adopted FY24 budget. A General fund transfer in of \$1.2 million supports grant matching requirements and supports the transit program.

The Fire Fund proposed expenditures are \$43 million and proposed revenues are \$46 million for FY2025. The \$1.2 million (a 3.3% decrease) in expenditures is due primarily to the planned amounts within the DOE Cooperative Agreement, and temporary reduction in allocated FTE, and is fully offset by associated increases in related revenue from both the General Fund and DOE.

The Airport Fund proposed revenue is \$120,000 and expenditures are \$848,817. The proposed budgeted revenues and expenditures are in line with the operations of the Airport.

Internal Service Funds

These funds account for goods and services provided by one County department to another. Total FY2025 proposed expenditures in the Fleet Fund are \$7.6 million or 13.2% higher than in FY2024. Proposed revenues are \$0.78 million higher than the FY24 adopted budget. The increase in expenditures is due primarily to the escalation in prices and the unprecedented higher costs of supply chain, which impacted the replacement costs of our fleet.

The Risk Management Fund proposed FY2025 revenues and expenditures are \$13.6 million and \$12.9 million, respectively. The revenues increased by \$0.79 million or 6.2% from the FY2024 adopted budget, while expenditures increased \$0.65 million or 5.3%. The additional revenue is from an increase in intradepartmental charges, which correlate with the increases in premiums and claims.

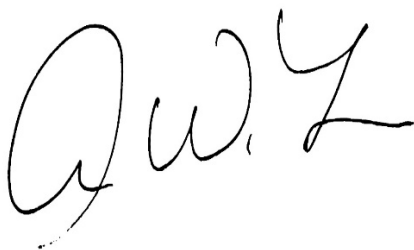
Conclusion

The FY2025 proposed budget includes some significant changes. Work over the past two years has culminated in new projects and initiatives, such as the Community Broadband Network initiative, the Greenhouse Gas Inventory and associated Climate Action Plan, and the Comprehensive Health Plan. New assessments, such as Community Services' Integrated Master Plan, have provided important new data that is now being incorporated into the County's capital and maintenance plans. Despite currently higher GRT revenues, the budget includes a proposed new GRT increment in FY2027. All these items, and the budget in general, are focused on the long-term success of the County. We aim to have the County's long-term financial plans and strategies support and enable achievement of the County's overall strategic goals.

I am pleased to present the FY2025 proposed budget and look forward to the Council's and community's consideration of it. Los Alamos County strives to provide excellent service to our citizens. Our progress would not be possible without the dedication, commitment to excellent customer service, and professionalism of County employees. They are the backbone that makes this an organization of excellence. Thank you, Los Alamos County employees, for your loyalty and service!

I also want to thank our County Council for their commitment, leadership, and guidance, especially over the past year with their continued recruitment and retention support. As the newly appointed County Manager, I am looking forward to working together as a team and a community. Our collective efforts will move the County forward in a positive direction.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Anne Laurent". The signature is fluid and cursive, with the first letter of each word being significantly larger and more stylized than the others.

Anne Laurent
County Manager

READER'S GUIDE

Presented here is the proposed budget for FY2025 - the first year of the FY2025/2026 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 (FY2025) and second year (FY2026) are proposed/projected. Expenditure budgets and performance measures are incorporated into the Department Summaries Section and are shown in conjunction with program purpose statements. This is a continuation of the County's steps in developing a meaningful performance management system. Also included are the Long-Range Financial Projection, a comprehensive Capital Improvement Program section, a Strategic Goals and Objectives section and information about the County Council's Strategic Planning Sessions.

Budget Sections

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

Introduction

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

Strategic Planning

In October 2023, the Los Alamos County Council, County staff, and community members reviewed and updated the 2023 identified seven strategic priorities and four cross-cutting goals; these were subsequently adopted on November 14, 2023. 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 the ongoing County efforts, a focus on a few high-level, important, but challenging issues is maintained.

Budget Summary & Outlook

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

Fund Statements

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2026
Actual	Actual	Adopted	Revised	Projected	Proposed	Projected
		Budget	Budget	Actual	Budget	Budget

- (1) The first column presents actual audited amounts as reported in the County's Annual Comprehensive Financial Report for the year ended June 30, 2022.
- (2) The second column presents actual audited amounts as reported in the County's Annual Comprehensive Financial Report for the year ended June 30, 2023.
- (3) The next column presents the FY2024 Adopted Budget.
- (4) The next column presents the FY2024 Revised Budget.

READER'S GUIDE

- (5) The next column presents the FY2024 Projected Actual.
- (6) This column presents the first year of the Biennial Budget - FY2025 Proposed Budget.
- (7) This column presents the projected second year of the Biennial Budget- FY2026 Projected Budget

Department Summaries/Performance Measures

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

(1)	(2)	(3)	(4)	(5)
FY2022	FY2023	FY2024	FY2025	FY2026
Actual	Actual	Adopted	Proposed	Projected
		Budget	Budget	Budget

- (1) The first column presents actual audited amounts as reported in the County's Annual Comprehensive Financial Report for the year ended June 30, 2022.
- (2) The second column presents actual audited amounts as reported in the County's Annual Comprehensive Financial Report for the year ended June 30, 2023.
- (3) The third column presents the FY2024 Adopted Budget.
- (4) The fourth column presents the first year of the Biennial Budget - FY2025 Proposed Budget.
- (5) The fifth column presents the projected second year of the Biennial Budget – FY2026 Projected Budget.

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

With the exception of some Elected Officials, each major department has presented a performance scorecard in conjunction with a history of operational inputs, such as expenditures and 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

Responsibilities County Manager	Budget Activities Discusses proposed operating and capital budget priorities, budget schedules, and guidelines with the Management Team. Briefs Council on the budget process, proposed financial policies, and budget guidelines. Holds budget meetings to review departments' budget requests. Reviews budget requests, make budget decisions, and prepare budget message. Submits the proposed budget to the Council.
Departments	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. Meet with the County Manager to review department's budget submittal, including performance targets. Participate in Council budget hearings to justify department's budget request. Implement and monitor the adopted budget for the department and funds.
Budget and Performance Management	Reviews previous year's budget process. Identifies improvements to both manual and automated procedures. Develops proposed budget guidelines and calendar for the new fiscal year. Participates in Management Team discussion of budget issues, concerns, and procedural changes. Reviews current year financial performance and develops financial forecasts. Issues budget guidelines and interdepartmental charge (IDC) guidelines and rates approved by the County Manager to departments and outside agencies.
County Council	Establishes County goals for coming year, and meet with County Manager regarding proposed budget guidelines, financial policies, and budget schedule. Holds public hearings to review, amend if necessary, and adopt the proposed budget.

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 (NM DFA).

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).

GENERAL BUDGET INFORMATION

The General Fund is used to account for all activities of the general government not accounted for in some other fund.

Proprietary Funds

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

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 2025 Budget and Performance Measure Planning Calendar		
	Starting Date	Completion Date
Preliminary Budget Guidance to departments	Friday, December 15, 2023	Wednesday, December 20, 2023
Finance prepares and distributes FY2024 midyear revenue and expenditure reports	Wednesday, January 10, 2024	Wednesday, January 10, 2024
Departments receive preliminary position control reports from Finance staff	Friday, December 15, 2023	Monday, January 15, 2024
Council Strategic Planning Session	Thursday, October 19, 2023	Tuesday, November 14, 2023
Finance and Departments meet to review position control and initial FY2025 proposed budget and budget options	Monday, January 8, 2024	Friday, January 19, 2024
County Manager's Office, Finance and Departments meet to review FY2025 proposed budget and budget options	Monday, January 29, 2024	Friday, February 9, 2024
County Manager's Office and Finance finalize proposed budget, budget options, budget message and budget guide.	Tuesday, February 13, 2024	Friday, March 1, 2024
Departments submit department summary and performance measure data to Finance for inclusion in Budget Book	Friday, March 1, 2024	Friday, March 15, 2024
Budget Hearing Notice and Proposed Budget Statement published in local newspaper	Friday, March 29, 2024	Friday, March 29, 2024
Budget Book published. Available on County website, libraries and at Customer Care Center in Municipal Building	Sunday, March 31, 2024	Sunday, March 31, 2024
Proposed Budget submitted to County Council	Sunday, March 31, 2024	Sunday, March 31, 2024
Budget hearing	Monday, April 22, 2024	Monday, April 22, 2024
Budget hearing	Tuesday, April 23, 2024	Tuesday, April 23, 2024
Budget hearing	Monday, April 29, 2024	Monday, April 29, 2024
Budget hearing	Tuesday, April 30, 2024	Tuesday, April 30, 2024
Adopted budget submitted to the New Mexico DFA (Department of Finance and Administration)	Wednesday, July 31, 2024	Wednesday, July 31, 2024
Notification of New Mexico DFA (Department of Finance and Administration acceptance of adopted budget	Monday, September 9, 2024	Monday, September 9, 2024
Final Adopted Budget as approved by DFA is accepted by Council during Council Meeting. Adopted budget available to public.	Tuesday, September 24, 2024	Tuesday, September 24, 2024
Final Budget document complete. Adopted budget available to public. Sent to GFOA (Government Finance Officers Association).	Monday, September 9, 2024	Monday, September 9, 2024
HIGHLIGHTED ITEMS INVOLVE COUNCIL ACTION		CHARTER DEADLINE FOR PUBLISHING BUDGET

General County Information—Community Profile



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? 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 Los Alamos or White Rock 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. The Anasazi Puebloans, 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 Tribes 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

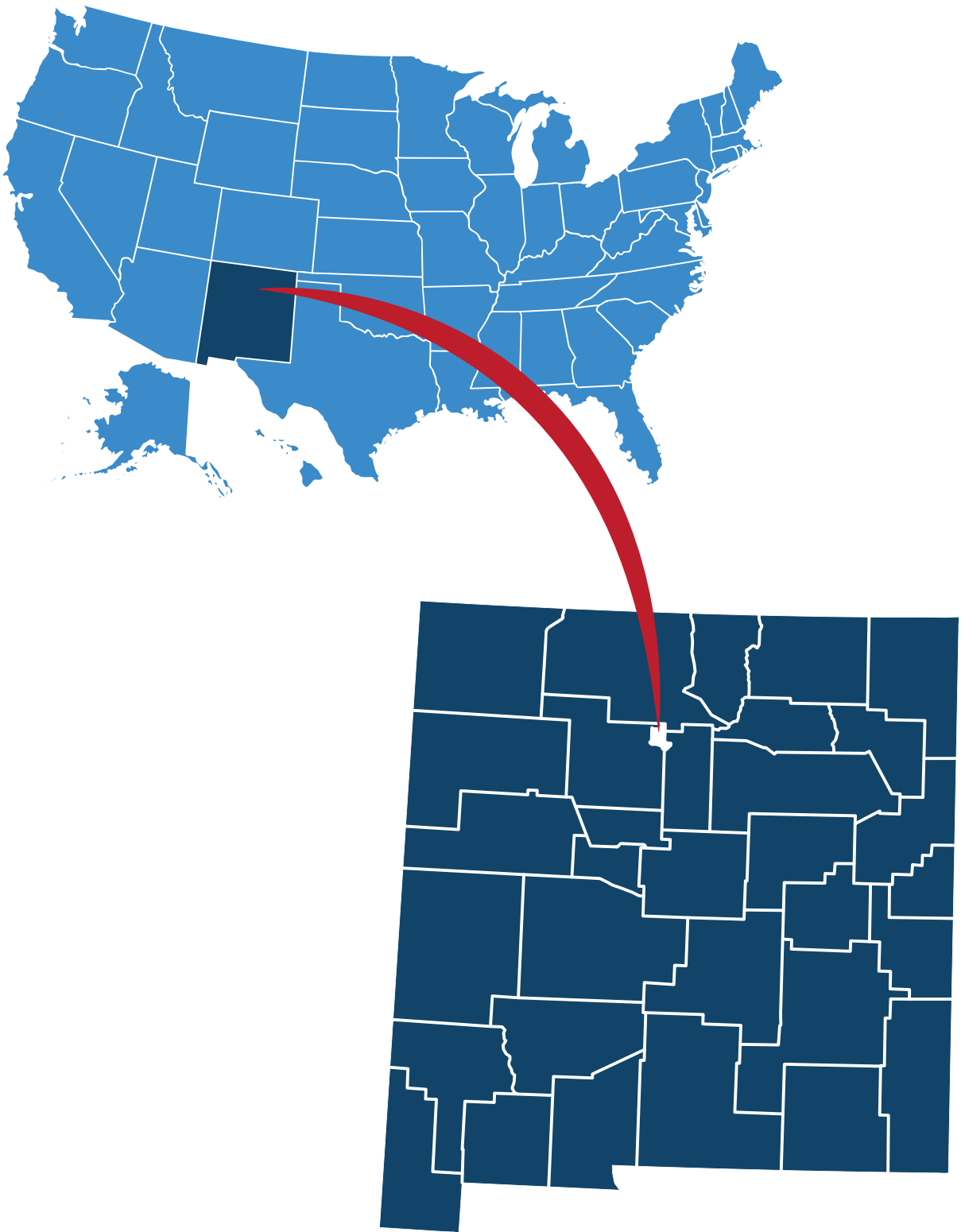
Los Alamos is a relatively small county with a population of 19,369 (Department of Workforce Solutions Economic Research and Analysis report). Los Alamos County has enjoyed the lowest unemployment rate and the highest income per capita in New Mexico for a number of years. In Dec 2023, figures from the New Mexico Department of Workforce Solutions put the unemployment rate for Los Alamos County at 1.8% 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 \$86,598 in 2022 compared to \$52,194 for the state and \$65,470 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

Strategic Leadership Plan20
Management Action Plans30



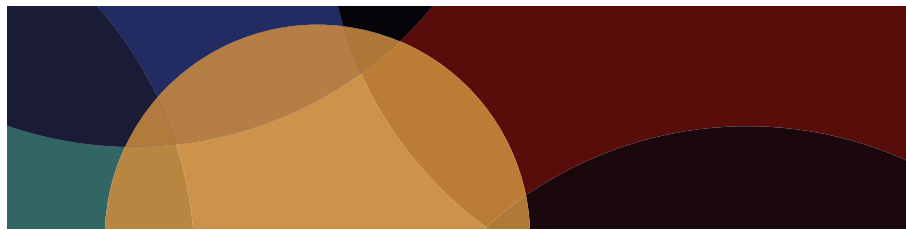
2024 STRATEGIC
LEADERSHIP
PLAN

LOS ALAMOS

VISION

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





Los Alamos County Council, with input from County staff and community members, reviewed and updated the 2023 strategic goals and priorities and subsequently adopted these five goals and 22 priorities for 2024. The goals and priorities address issues that are important to the community and the governance of essential functions. They are tools to help maintain a focus on important and challenging issues, including those identified in the National Community Survey conducted in December 2022. They are not all-inclusive of the broad scope of the County's work and investments.

Concrete actions for addressing each of the priorities will be determined, in the context of all ongoing County efforts, for making and communicating progress and identifying challenges throughout the year. Many of the actions will come from existing plans listed at the end of this document, which can be found on the County's website using the search function. An electronic dashboard has been developed in parallel with the County's new website implementation. The purpose of the dashboard is to capture the scope of County actions to address each of the priorities and to enable measurements to be assigned and tracked.

A high-level summary of the progress made toward the 2024 strategic goals and priorities will be provided in the State of the County Annual Report in January 2025.



STRATEGIC GOALS AND PRIORITIES

Quality Governance

Quality governance is participatory, consensus-oriented, transparent, accountable, effective, efficient, and responsive to present and future needs of stakeholders.

Communication and Engagement

Inform, engage, and solicit feedback from the community and boards and commissions on County projects, policies, and priorities to promote a culture of open communication and collaboration and foster exceptional customer service.

Intergovernmental, Tribal, and Regional Relations

Collaborate and problem-solve with the County's major employers; community partner organizations; neighboring Pueblos; and regional, state, and national governmental entities.

Fiscal Stewardship

Maintain fiscal sustainability, transparency, and compliance with applicable budgetary and financial regulatory standards.



STRATEGIC GOALS AND PRIORITIES

Operational Excellence

Operational excellence involves having structures, processes, standards, and oversight in place to ensure that effective services are efficiently delivered within available resources and that services continuously improve.

Effective, Efficient, and Reliable Services

Deliver customer-focused, accessible, reliable, and sustainable services to the community through sound financial management, collaborative decision-making, and efficient implementation.

Infrastructure Asset Management

Evaluate the County's assets and infrastructure and prioritize funding to first maintain and protect those investments and second to inform new investments.

Employee Recruitment and Retention

Attract and employ diverse and highly qualified staff; retain staff through development opportunities, compensation, and benefits; and promote staff to address increasingly complex challenges.



STRATEGIC GOALS AND PRIORITIES

Economic Vitality

Economic vitality encompasses the ability of the community to diversify, develop, grow, and sustain the many elements necessary for a local economy to flourish.

Housing

Increase the capacity for new housing development and the amount and variety of housing types to meet the needs of a changing and growing population, particularly middle- and lower-income households.

Local Business

Encourage the retention of existing businesses, facilitate the startup of new businesses, and assist in opportunities for business growth.

Downtown Revitalization

Revitalize the downtown areas of Los Alamos and White Rock by facilitating development opportunities in accordance with the downtown master plans.

Tourism and Special Events

Sponsor special events, support major employer and community events, and promote tourism by enhancing amenities, utilizing facilities and contract services, and encouraging overnight stays.

Community Broadband

Provide community broadband as a basic essential service that will enable reliable high-speed internet services throughout the County at competitive pricing.



STRATEGIC GOALS AND PRIORITIES

Quality of Life

Quality of life is a reflection of general well-being and the degree to which community members are healthy, comfortable, welcomed, included, and able to enjoy the activities of daily living.

Health, Wellbeing, and Social Services

Improve access to behavioral, mental, and physical health and social services and amenities to address identified issues and promote wellbeing in the region.

Diversity, Equity, and Inclusivity

Promote diversity, equity, and inclusivity through community awareness training, targeted events, and expanded opportunities for diverse interests.

Mobility

Improve and expand access to, and all-ability accommodations for, alternative modes of travel including public transit, cycling, and walking amenities and services.

Educational, Historical, and Cultural Amenities

Promote educational and cultural opportunities, in coordination with community partners, and provide for the preservation and restoration of historic buildings and the protection of archaeological sites.

Open Space, Parks, and Recreation

Manage County open space and maintain and improve parks and recreation facilities, trails, and amenities as defined by adopted plans and approved projects.

Public Safety

Ensure overall community safety through proactive and sustained implementation of police, fire, hazard mitigation, and emergency response plans.



STRATEGIC GOALS AND PRIORITIES

Environmental Stewardship

Environmental stewardship is the responsible use and protection of the natural environment through active participation in conservation efforts and sustainable practices in coordination with community and organizational partners.

Natural Resource Protection

Take actions to protect the wildlife and wildland interface, safeguard water, and mitigate tree loss in the community.

Greenhouse Gas Reduction

Establish targets for achieving net-zero greenhouse gas emissions and integrate sustainability and resiliency practices into County policies and operations.

Carbon-Neutral Energy Supply

Achieve carbon neutrality in electrical supply by 2040 through diversified carbon-free electric sourcing, and phase out natural gas supply by 2070 through energy-efficient, all-electric buildings.

Water Conservation

Reduce potable water use and increase non-potable water use and water harvesting for irrigation where suitable.

Waste Management

Manage waste responsibly by diversion of solid waste from landfills through recycling, re-use, composting, and waste reduction programs and zero-waste education campaigns; and pursue efficient long-term solutions for disposal of solid waste.



Administrative Services

- 2023–2024 Biennial Budget (FY2023, Adopted–FY2024, Adopted)
- 2023–2024 Citizen’s Guide (FY2023, Adopted–FY2024, Adopted)
- 2023 Annual Comprehensive Financial Report (ACFR)
- 2023 Popular Annual Financial Report (PAFR)

Community Development

- 2021 Los Alamos Downtown Master Plan
- 2021 White Rock Town Center Master Plan
- 2020 North Mesa Housing Study
- 2019 Los Alamos Housing Market Needs Analysis
- 2019 Los Alamos County Economic Vitality Strategic Plan
- 2018 Fuller Lodge Interpretive Plan
- 2018 Los Alamos Tourism Strategic Plan and 2020 Tourism Task Force Recommendations
- 2016 Los Alamos County Comprehensive Plan
- 2014 Brand Action Plan
- 2011 Los Alamos Creative District Plan
- 2010 Los Alamos County Affordable Housing Plan
- 2009 Regional Economic Development Strategic Plan
- 2008 Los Alamos County Historic Preservation Plan

Community Services

- 2023 Integrated Master Plan
- 2022 ADA Audit Report
- 2020–2023 Los Alamos County Library System Strategic Plan
- 2020 Health Services Gap Analysis Final Report
- 2015 Trail Network Signage Plan*
- 2015 Open Space Management Plan*
- 2013 Los Alamos County Community Trail Plan*
- 2012 Trail Management Planning Documents*

**These open space and trail plans will be consolidated in 2024 into one updated management plan.*



County Manager

- 2023 Community Broadband Network Final Report
- 2022 Racial Equity and Inclusivity Task Force Final Report
- 2022 Communication Plan
- 2017 Foundation Document—Manhattan Project National Historical Park

Fire

- 2019-2024 Los Alamos Fire Department Strategic Plan

Police

- 2023 Continuity of Operations Plan
- 2023 Emergency Operations Plan
- 2023 Local Hazard Mitigation Plan

Public Utilities

- FY2024 Department of Public Utilities Goals and Objectives
- 2022 Department of Public Utilities Water and Energy Conservation Plan

Public Works

- 2023 Transit Study
- 2023 Facility Condition Reports
- 2022 Food Waste Composting Feasibility Study
- 2022 Los Alamos Resiliency, Energy, and Sustainability Task Force Final Report
- 2021 Pavement Management Analysis and Parking Lot Analysis Reports
- 2017 Bicycle Transportation Plan
- 2013 Airport Master Plan
- 2011 Canyon Rim Trail Master Plan
- 1998 Pedestrian Transportation Plan

STRATEGIC PLANNING

Management Action Plans

Fiscal Year (FY) 2025 Management Action Plans

Goals	Priorities	No.	Objectives	Lead	Status
1. Quality Governance					
<p><i>Quality governance is participatory, consensus-oriented, transparent, accountable, effective, efficient, and responsive to present and future needs of stakeholders.</i></p>	1.1 Communication and Engagement				
	<p><i>Inform, engage, and solicit feedback from the community and boards and commissions on County projects, policies, and priorities to promote a culture of open communication and collaboration and foster exceptional customer service.</i></p>	1.1a	increase followers and subscribers to County social media and newsletter platforms by 10% annually	CMO	Active
		1.1b	report Los Alamos Now ap analytics monthly; collect customer feedback and identify areas for expanding and/or improving the ap usage	DPU	Active
		1.1c	execute National Community Survey Fall 2024	CMO	Pending
		1.1d	review website posted content monthly, calendars weekly, and keep information current	CMO	Active
		1.1e	complete and post on website Public Information and Involvement Plans for active projects and initiatives; review and update monthly	CMO	Active
		1.1f	hold six townhalls annually for Council discussion topics or projects and track attendance	CMO	Active
		1.1g	assess and propose monthly or annual County-wide reports that can be regularly posted on the County's sunshine page by July 1, 2024	ASD	Pending
		1.1h	feature one new topic monthly on "Have Your Say" website public feedback forum	CMO	Active
		1.1i	increase use of short video productions and podcasts to 10 annually	CMO	Active
	1.2 Intergovernmental, Tribal, and Regional Relations				
	<p><i>Collaborate and problem-solve with the County's major employers; community partner organizations; neighboring Pueblos; and regional, state, and national governmental entities.</i></p>	1.2a	identify local and regional projects for the Progress Through Partnering program annually	CMO	Active
		1.2b	coordinate, encourage and identify opportunities to implement and participate in regional, housing and transportation planning and construction projects	CDD	Active
		1.2c	build and maintain strong relationships and frequent communications with LANL, NNSA, DOE-EM, and their major contractors	CMO	Active
		1.2d	monitor state and federal legislation of interest to the County and promote the approved state and federal priorities each session	CMO	Active
		1.2e	schedule annual meetings with neighboring Tribal Councils to coordinate on topics of mutual interest; send invitations to participate in community events and attend Tribal events	CMO	Active

Fiscal Year (FY) 2025 Management Action Plans

Goals	Priorities	No.	Objectives	Lead	Status
<i>Quality governance is participatory, consensus-oriented, transparent, accountable, effective, efficient, and responsive to present and future needs of stakeholders</i>	1.3 Fiscal Stewardship				
	<i>Maintain fiscal sustainability, transparency, and compliance with applicable budgetary and financial regulatory standards.</i>	1.3a	ensure that the annual audit is submitted to the Office of the State Auditor by December 1st and proper internal controls are in place each fiscal year to prevent audit findings	ASD	Active
		1.3b	apply for favorable grant opportunities and maintain compliance with the funding requirements; track grant award amounts received annually	ASD	Active
		1.3c	review financial policies encompassed in the budget document in 2024 for any recommended reserve requirement changes related to our long range financial plan by March 2024, maintain compliance with operational financial controls, and update the travel, investment and debt management policies by December 2024	ASD	Active
		1.3d	report competitive procurements and contracts monthly as either complete or in-progress and track average duration time from request to completion	ASD	Active
		1.3e	make timely re-payments of debt and present a long-term financial plan annually to Council that maintains favorable bond ratings and debt management	ASD	Active

Fiscal Year (FY) 2025 Management Action Plans

Goals	Priorities	No.	Objectives	Lead	Status
2. Operational Excellence					
<p><i>Operational excellence involves having structures, processes, standards, and oversight in place to ensure that effective services are efficiently delivered within available resources and that services continuously improve.</i></p>	2.1 Effective, Efficient, and Reliable Services				
	<p><i>Deliver customer-focused, accessible, reliable, and sustainable services to the community through sound financial management, collaborative decision-making, and efficient implementation.</i></p>	2.1a	complete the Chapter 16 Development Code update remaining clean-up items by July 2024	CDD	Active
		2.1b	support the work of the Nuisance Code Implementation Review (NCIR) task force regarding 2022 Chapter 18 code update by December 2024	CDD	Active
		2.1c	enhance cyber security end user awareness and upgrade network security systems to minimize risks of attack	ASD	Active
		2.1d	update department performance metrics to be included in the website performance dashboard Budget Book by March 2024	ASD	Active
		2.1e	implement efficient technology solutions for improved asset management that meet the needs of the various departments by December 2024	ASD	Active
		2.1f	complete update to land use and building permit guides (including checklists) for residential and commercial contractors and developers	CDD	Active
	2.2 Infrastructure Asset Management				
	<p><i>Evaluate the County's assets and infrastructure and prioritize funding to first maintain and protect those investments and second to inform new investments.</i></p>	2.2a	generate and publish technology maintenance and replacement schedules first quarter annually	ASD	Active
		2.2b	use recommendations from the multi-use trail and Integrated Master Plan, ADA Audit and Transition Plan for asset maintenance and replacement to improve seven facilities by December 2024	CSD	Active
		2.2c	implement 2024 scheduled Gas, Electric, Water and Sewer utility planned asset upgrades, replacement and major maintenance	DPU	Active
		2.2d	utilize right-of-way design and complete street plans and policies to implement 2024 scheduled Road and Street planned asset upgrades, replacement and major maintenance	PW	Active
		2.2e	utilize Facility Condition Assessment and adopted policies to implement 2024 scheduled Facilities planned asset upgrades, replacement and major maintenance	PW	Active
		2.2f	implement 2024 Fleet vehicle and equipment replacement and maintenance plans and schedules	PW	Active

Fiscal Year (FY) 2025 Management Action Plans

Goals	Priorities	No.	Objectives	Lead	Status
<i>Operational excellence involves having structures, processes, standards, and oversight in place to ensure that effective services are efficiently delivered within available resources and that services continuously improve.</i>	2.3 Employee Recruitment and Retention				
	<i>Attract and employ diverse and highly qualified staff; retain staff through development opportunities, compensation, and benefits; and promote staff to address increasingly complex challenges.</i>	2.3a	reduce quantity and duration of vacant positions and report statistics quarterly	CMO	Active
		2.3b	update salary plan based on 2023 Market Study to offer market competitive incentives for hard to fill positions by July 2024	CMO	Complete
		2.3c	expand and customize recruitment outreach to reach high quality candidates and track average number of applicants received per recruitment quarterly	CMO	Active
		2.3d	provide convenient and timely access to effective staff mandatory training and report compliance quarterly	CMO	Active
		2.3e	grow participation in Leadership Academy and the mentoring program by 10% in 2024	CMO	Active
		2.3f	issue employee survey Summer 2024	CMO	Pending
		2.3g	review and update County's policies related to travel and training, cell phones, leave etc. to stay flexible with the market conditions by Summer 2024	ASD	Active

Fiscal Year (FY) 2025 Management Action Plans

Goals	Priorities	No. Objectives	Lead	Status	
3. Economic Vitality					
<i>Economic vitality encompasses the ability of the community to diversify, develop, grow, and sustain the many elements necessary for a local economy to flourish.</i>	3.1 Housing				
	<i>Increase the capacity for new housing development and the amount and variety of housing types to meet the needs of a changing and growing population, particularly middle- and lower-income households.</i>	3.1a	continue to implement the Home Renewal and Home Buyer programs and report use statistics annually	CDD	Active
		3.1b	update the Affordable Housing Plan by December 2024	CDD	Active
		3.1c	solicit partnership opportunities that will produce new workforce, senior and/or student housing unit residential or mixed-use developments for the 20th Street and DP Road (A-8-a) properties	CDD	Active
		3.1d	support the public schools in evaluating their land for potential workforce housing and mixed-use development opportunities with a priority focus on North Mesa property	CDD	Active
	3.2 Local Business				
	<i>Encourage the retention of existing businesses, facilitate the startup of new businesses, and assist in opportunities for business growth.</i>	3.2a	distribute ARPA funds to eligible local businesses and complete award of funds by September 2024	CDD	Active
		3.2b	construct DP Road and utility infrastructure project in 2024	PW	Active
		3.2c	engage with local business owners and connect business needs with potential funding opportunities and support	CDD	Active
		3.2d	engage, support and provide opportunities for concessionaires on county-owned property	CDD	Active
	3.3 Downtown Revitalization				
	<i>Revitalize the downtown areas of Los Alamos and White Rock by facilitating development opportunities in accordance with the downtown master plans.</i>	3.3a	Update sign code	CDD	Pending
		3.3b	support redevelopment with the White Rock Metropolitan Redevelopment Area (MRA) through Private Public Partnerships and public infrastructure development	CDD	Active
		3.3c	design and construct Deacon Street project in coordination with adjacent property redevelopment	CDD	On Hold
		3.3d	encourage redevelopment of vacant or underutilized properties in accordance with the Downtown Master Plans and 2022 adopted Development Code	CDD	Active
	3.4 Tourism and Special Events				
	<i>Sponsor special events, support major employer and community events, and promote tourism by enhancing amenities, utilizing facilities and contract services, and encouraging overnight stays.</i>	3.4a	make progress implementing the Tourism Plan - specifically wayfinding and White Rock Visitor Center improvements	CDD	Active
		3.4b	promote the Fuller Lodge Historic District and walking tour (public) access long-term to the Manhattan Project National Historical Park Sites	CDD	Active
		3.4c	increase camping and ski tourism by constructing a new water line to the Pajarito Mountain in 2025	DPU	Active
		3.4d	partner and support ongoing annual and new seasonal events such as ScienceFest, summer concert series and recreation tournaments	CSD	Active
3.4e		install wayfinding signs	CDD	Active	

Fiscal Year (FY) 2025 Management Action Plans

Goals	Priorities	No. Objectives		Lead	Status
<i>Economic vitality encompasses the ability of the community to diversify, develop, grow, and sustain the many elements necessary for a local economy to flourish.</i>	3.5 Community Broadband				
	<i>Provide community broadband as a basic essential service that will enable reliable high-speed internet services throughout the County at competitive pricing.</i>	3.5a	issue a procurement seeking an open access fiber to the home network operator and implementation partner	CMO	Complete
		3.5b	complete selection and agreement with a Community Broadband Network design/build/operate partner by August 2024	CMO	Active
3.5c		pursue "middle mile" second fiber line for high-speed broadband network	CMO	Active	

Fiscal Year (FY) 2025 Management Action Plans

Goals	Priorities	No. Objectives	Lead	Status	
4. Quality of Life					
<p><i>Quality of life is a reflection of general well-being and the degree to which community members are healthy, comfortable, welcomed, included, and able to enjoy the activities of daily living.</i></p>	4.1 Health, Wellbeing, and Social Services				
	<p><i>Improve access to behavioral, mental, and physical health and social services and amenities to address identified issues and promote wellbeing in the region.</i></p>	4.1a	complete comprehensive Community Health Plan by October 2024	CSD	Active
		4.1b	procure and implement a closed loop referral system for social services with initial baseline date by July 2024.	CSD	Active
		4.1c	issue and manage social service contracts for a wide variety of community social, physical and mental health needs	CSD	Active
		4.1d	distribute ARPA funds to income eligible residents	CSD	Complete
		4.1e	update the Emergency Response Plan and Continued	PD	Complete
		4.1f	provide support for physical and emotional safe options for youth (Hawk Hangout and prevention programs)	CSD	Active
	4.2 Diversity, Equity, and Inclusivity				
	<p><i>Promote diversity, equity, and inclusivity through community awareness training, targeted events, and expanded opportunities for diverse interests.</i></p>	4.2a	establish a working group to evaluate and consider operational and community-wide DEI related education programs and in coordination with LAPS	CMO	Pending
		4.2b	Develop four to six new events or programs for a diverse and accessible community by July 2025	CSD	Active
		4.2c	implement and document progress made on ADA improvements to County facilities and programs	CSD	Active
		4.3d	continue organizational membership in Governmental Alliance on Race and Equity	CMO	Active
		4.3e	add staff training offerings included: Transgender Cultural Fluency and Working with our Pueblo Neighbors	CMO	Active
	4.3 Mobility				
	<p><i>Improve and expand access to, and all-ability accommodations for, alternative modes of travel including public transit, cycling, and walking amenities and services.</i></p>	4.3a	update Transit Master Plan to evaluate route efficiency and micro transit	PW	Complete
		4.3b	increase transit ridership	PW	Active
		4.3c	expand transit service - weekends	PW	Pending
		4.3d	design a centrally located downtown Townsite transit hub	PW	Active
		4.3e	complete designs and construction of the Urban Trail and Canyon Rim Trail in 2023/2024	PW	Active
		4.3f	incorporate complete street concepts into right-of-way design projects in support of multi-modal transportation options	PW	Active
		4.3g	evaluate and consider design and locations connector "nodes" from natural paths/trails into the non-motorized transportation paths	PW	Active

Fiscal Year (FY) 2025 Management Action Plans

Goals	Priorities	No.	Objectives	Lead	Status
<p><i>Quality of life is a reflection of general well-being and the degree to which community members are healthy, comfortable, welcomed, included, and able to enjoy the activities of daily living.</i></p>	4.4 Educational, Historical, and Cultural Amenities				
	<p><i>Promote educational and cultural opportunities, in coordination with community partners, and provide for the preservation and restoration of historic buildings and the protection of archaeological sites.</i></p>	4.4a	renovate to preserve the Woman's Army Corp building for use and interpretation by the Manhattan Project National Historical Park	PW	Active
		4.4b	preserve the Baker House as an important asset within the Fuller Lodge National Register Historic District and consider options for public access and use	CDD	On Hold
		4.4c	evaluate, renew and continue the variety of literacy, arts and cultural programs offered by the libraries (review and add or modify at least three programs in FY25)	CSD	Active
		4.4d	partner with public schools on supplemental programming opportunities - for example Police Department's Safety Town and the Libraries' literacy programs	CSD	Active
		4.4e	support maintaining and enhancing the historic walking tours	CDD	Active
		4.4f	develop a County owned historic property inventory assessment and master plan (budget option)	CDD	Pending
		4.4g	evaluate and determine a baseline level for print and digital media items by December 2024.	CSD	Active
		4.4h	survey the community to determine if library collections are meeting the needs of the community	CSD	Active
	4.5 Open Space, Parks, and Recreation				
	<p><i>Manage County open space and maintain and improve parks and recreation facilities, trails, and amenities as defined by adopted plans and approved projects.</i></p>	4.5a	update open space and trail maintenance plan by December 2024	CSD	Active
		4.5b	Perform self-assessment of the CSD against the standards established by the Commission for Accreditation of Parks and Recreation Agencies with the desire to become accredited in October 2024	CSD	Active
		4.5c	execute projects funded in the CIP or small parks project programs	CSD	Active
	4.6 Public Safety				
	<p><i>Ensure overall community safety through proactive and sustained implementation of police, fire, hazard mitigation, and emergency response plans.</i></p>	4.6a	maintain low crime rates	PD	Active
		4.6b	offer crime prevention programs	PD	Active
		4.6c	maintain adequate fire response time objective	FD	Active
		4.6d	update emergency response plans and communication	PD	Complete
		4.6e	hold emergency response trainings and exercises	PD	Active

Fiscal Year (FY) 2025 Management Action Plans

Goals	Priorities	No. Objectives	Lead	Status	
5. Environmental Stewardship					
<i>Environmental stewardship is the responsible use and protection of the natural environment through active participation in conservation efforts and sustainable practices in coordination with community and organizational partners.</i>	5.1 Natural Resource Protection				
	<i>Take actions to protect the wildlife and wildland interface, safeguard water, and mitigate tree loss in the community.</i>	5.1a	continue fire mitigation outreach, education, and prevention through contracted partnerships and implementation of the Wildland Protection Plan	FD	Active
		5.1b	continue evaluation and making improvements to the bear-proof carts and dumpster program	PW	Active
		5.1c	continue and expand 50 tree replacements annually on County parks and recreation facilities in coordination with arborist recommendations	CSD	Active
		5.1d	implement Bee City and draught tolerant landscaping improvements on County property	CSD	Active
	5.2 Greenhouse Gas Reduction				
	<i>Establish targets for achieving net-zero greenhouse gas emissions and integrate sustainability and resiliency practices into County policies and operations.</i>	5.2a	complete the Greenhouse Gas Inventory and Climate Action Plan in fall 2024	CMO	Active
		5.2b	consider more stringent energy efficiency and greenhouse gas reduction building codes	CDD	Pending
		5.2c	design and build a food waste composting facility	PW	Active
		5.2d	consider a green purchasing policy	CMO	Pending
		5.2e	review and update County's policies on sustainable building design and fleet replacement	CMO	Pending
		5.2f	expand community education and outreach	CMO	Pending
	5.3 Carbon-Neutral Energy Supply				
	<i>Achieve carbon neutrality in electrical supply by 2040 through diversified carbon-free electric sourcing, and phase out natural gas supply by 2070 through energy-efficient, all-electric buildings.</i>	5.3a	implementation of carbon neutral power purchase agreements - DPU goal is to have a carbon neutral energy supply by 2040	DPU	Active
		5.3b	promote targeted energy conservation programs	DPU	Active
		5.3c	incorporate County facility energy efficiency improvements and into CIP and MFM funded projects	PW	Active
	5.4 Water Conservation				
	<i>Reduce potable water use and increase non-potable water use and water harvesting for irrigation where suitable.</i>	5.4a	promote smart metering capabilities and early detection of possible water leaks	DPU	Active
		5.4b	offer water conservation educational materials and trainings for customers - DPU goal is a 12% water use reduction by 2030 (2020 baseline)	DPU	Active
		5.4c	complete new White Rock wastewater treatment facility for higher quality (1A) effluent water and expanded use for sports field and playfield irrigation	DPU	Active
	5.5 Waste Management				
	<i>Manage waste responsibly by diversion of solid waste from landfills through recycling, re-use, composting, and waste reduction programs and zero-waste education campaigns; and pursue efficient long-term solutions for disposal of solid waste.</i>	5.5a	increase waste diversion rates from the landfill	PW	Active
		5.5b	partner for sustainable management of construction waste	PW	Active
5.5c		promote safe disposal of household hazardous waste	PW	Active	
5.5d		promote waste reduction and recycling opportunities	PW	Active	
5.5e		implement food waste composting facilities and program	PW	Pending	

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where discoveries are made

BUDGET SUMMARY

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COMBINED BUDGET STATEMENT

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECTS FUNDS
Fiscal Year (FY) 2025 Proposed				
Total beginning fund balance / working capital	\$ 67,155,490	13,952,169	333,975	38,829,330
Revenues and other sources	124,886,347	7,544,124	10,019	90,021,549
Transfers from other funds	5,110,237	2,280,000	4,549,159	23,244,614
Expenditures	92,234,153	15,548,992	4,549,159	77,071,614
Transfers to other funds	30,333,099	-	-	1,630,000
Total fund balance / working capital ending FY2025	<u>\$ 74,584,822</u>	<u>8,227,301</u>	<u>343,994</u>	<u>73,393,878</u>
Fiscal Year (FY) 2026 Projected				
Total beginning fund balance / working capital	\$ 74,584,822	8,227,301	343,994	73,393,878
Revenues and other sources	128,311,679	6,943,624	10,320	4,530,000
Transfers from other funds	3,978,000	2,280,000	9,826,159	25,655,538
Expenditures	96,014,033	9,491,922	9,826,159	27,585,013
Transfers to other funds	37,881,023	-	-	1,682,000
Total fund balance / working capital ending FY2026	<u>\$ 72,979,445</u>	<u>7,959,004</u>	<u>354,314</u>	<u>74,312,403</u>
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECTS FUNDS
FY2025 Proposed Budget FTEs	404.51	4.15	0.00	2.00
FY2024 Adopted Budget FTEs	<u>404.28</u>	<u>4.59</u>	<u>0.00</u>	<u>0.00</u>
Net increase / (decrease)	<u>0.23</u>	<u>-0.44</u>	<u>0.00</u>	<u>2.00</u>

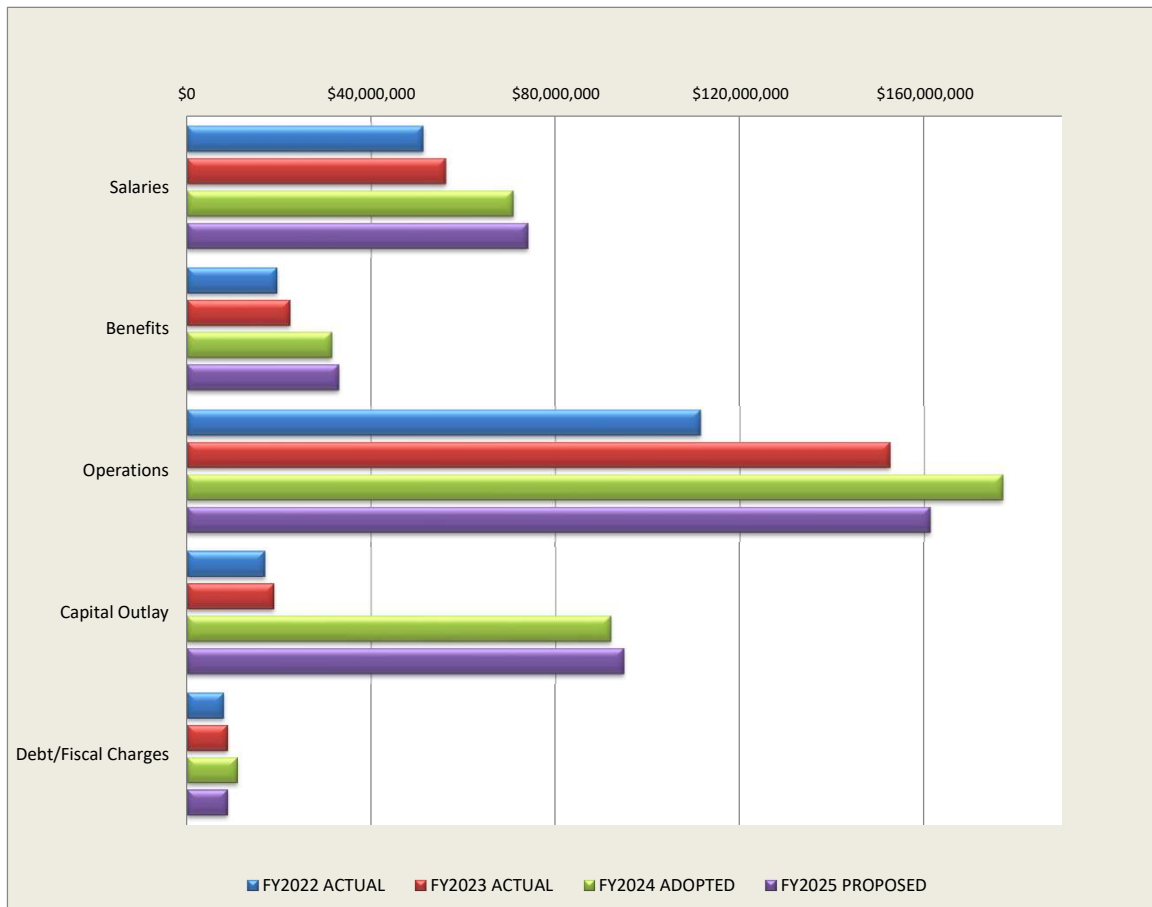
JOINT UTILITY SYSTEM FUND	OTHER ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL PROPOSED BUDGET	FY2024 ADOPTED BUDGET
9,370,890	12,285,523	17,330,985	159,258,362	148,479,922
104,006,473	62,932,165	21,536,783	410,937,461	391,385,639
-	1,889,326	-	37,073,336	33,843,544
99,371,582	62,327,189	20,614,352	371,717,041	382,081,801
1,248,237	3,862,000	-	37,073,336	33,843,544
<u>12,757,544</u>	<u>10,917,825</u>	<u>18,253,417</u>	<u>198,478,782</u>	<u>157,783,760</u>
12,757,544	10,917,825	18,253,417	198,478,781	
112,997,590	60,130,503	22,800,781	335,724,497	
-	1,889,326	-	43,629,023	
110,947,061	60,403,800	21,471,836	335,739,824	
1,352,334	3,978,000	-	44,893,357	
<u>13,455,739</u>	<u>8,555,854</u>	<u>19,582,362</u>	<u>197,199,120</u>	
JOINT UTILITY SYSTEM FUND	OTHER ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL FTEs	
107.65	233.21	15.00	766.52	
<u>103.65</u>	<u>245.21</u>	<u>15.00</u>	<u>772.73</u>	
<u>4.00</u>	<u>-12.00</u>	<u>0.00</u>	<u>-6.21</u>	

COUNTY-WIDE COMBINED BUDGET - REVENUE AND EXPENDITURE STATEMENT

	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Proposed	\$ Variance FY2025 vs FY2024	% Variance FY2025 vs FY2024
Total beginning fund balance working capital	179,334,742	194,999,978	220,478,480	159,258,362	(61,220,118)	-27.8%
Revenues						
Taxes	81,089,917	105,359,375	103,482,961	113,441,817	9,958,856	9.6%
Intergovernmental	30,936,812	35,390,935	53,466,473	50,816,077	(2,650,396)	-5.0%
User Charges	75,364,446	87,115,405	107,374,149	99,811,935	(7,562,214)	-7.0%
Interdepartmental	31,121,165	32,861,081	42,321,924	44,584,703	2,262,779	5.3%
Investment Income	(14,626,300)	9,254,464	3,673,249	9,305,407	5,632,158	153.3%
Debt Proceeds	1,629,335	18,329,532.78	75,250,000	89,040,000	13,790,000	18.3%
Other	15,583,644	3,302,022	5,816,882	3,937,522	(1,879,360)	-32.3%
Total Revenues	221,099,019	291,612,815	391,385,639	410,937,461	19,551,822	5.0%
Transfers from other funds	30,364,918	36,252,246	33,843,544	37,073,336	3,229,792	9.5%
Total sources of funds	430,798,679	522,865,039	645,707,663	607,269,159	(38,438,504)	-6.0%
Expenditures						
County Council	345,534	382,989	421,189	428,753	7,564	1.8%
County Assessor	663,222	804,364	1,005,019	971,649	(33,370)	-3.3%
County Clerk	840,848	833,765	1,125,835	1,145,981	20,146	1.8%
County Sheriff	8,804	16,537	17,242	17,512	270	1.6%
Municipal Court	605,705	594,873	904,927	873,151	(31,776)	-3.5%
Probate Court	5,606	5,973	6,436	9,278	2,842	44.2%
County Manager	13,735,947	15,979,169	54,189,622	56,298,874	2,109,252	3.9%
County Attorney	1,833,771	1,122,158	1,458,677	1,437,337	(21,340)	-1.5%
Administrative Services	8,777,481	10,674,848	13,899,488	14,631,728	732,240	5.3%
Community Development	6,452,185	5,111,181	20,634,213	19,035,162	(1,599,051)	-7.7%
Community Services	20,133,985	17,943,708	30,546,891	33,449,795	2,902,904	9.5%
Fire	35,767,413	39,724,459	57,196,556	55,914,725	(1,281,831)	-2.2%
Police	10,463,144	11,518,405	14,358,039	15,448,088	1,090,049	7.6%
Public Works	29,826,087	41,439,125	61,765,216	67,612,298	5,847,082	9.5%
Utilities	73,003,101	106,985,464	117,125,005	99,371,582	(17,753,423)	-15.2%
Non-Departmental	4,767,654	5,410,201	7,427,446	5,071,128	(2,356,318)	-31.7%
Total Expenditures	207,230,487	258,547,219	382,081,801	371,717,041	(10,364,760)	-2.7%
Transfers to other funds	30,364,918	36,252,246	33,843,544	37,073,336	3,229,792	9.5%
Nonbudgeted Items	2,055,379	(7,647,064)	-	-	-	-
Ending fund balance	195,258,652	220,418,510	229,782,318	198,478,782	(31,303,536)	-13.6%
Total uses of funds	430,798,679	522,865,039	645,707,663	607,269,159	(38,438,504)	-6.0%

COUNTY-WIDE COMBINED BUDGET BY EXPENDITURE CATEGORY

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance 25 vs 24
Category:					
Salaries	\$ 51,329,724	56,142,320	70,816,938	73,963,480	4%
Benefits	19,493,352	22,224,048	31,361,490	32,780,057	5%
Operations	111,499,517	152,535,839	177,020,657	161,326,423	(9%)
Capital Outlay	16,923,435	18,885,812	91,980,108	94,884,972	3%
Debt/Fiscal Charges	7,984,460	8,759,200	10,902,609	8,762,109	(20%)
Expenditures	207,230,487	258,547,219	382,081,801	371,717,041	(3%)



SUMMARY OF SIGNIFICANT CHANGES

This narrative describes the significant changes between the FY2025 proposed budget and FY2024 adopted budget. 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 noted separately.

COMMON CHANGES

Salaries, Benefits, Staffing, and Other Changes

The County began preparing the FY2025 Proposed budget in December 2023. Our guidance for budget development was the utilization of the projected FY24 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 benefits. Guidance for non-labor expenditures is similar to a projected 3% increase from the prior year.

The proposed budget has 732.75 regular, 7.55 limited term and 26.22 temp/casual positions for a total of 766.52 budgeted FTE in all funds. During FY2024, Council approved the cooperative agreement with the Department of Energy (DOE) and the first year of the ten-year agreement reduces FTE by 12. There was also a reduction of 1 FTE in a limited term position supported by ARPA and other funding. Two (2) FTE were built into the budget, one in Emergency Management and is tied to grant funding and one maintenance specialist in the Aquatics budget. The Department of Public Utilities (DPU) also added 1 FTE and 3 overfill positions. The combined net decrease of 6.21 FTE from the adopted FY24 budget is displayed in the proposed FY2025 budget.

OTHER SIGNIFICANT CHANGES

The overall County proposed FY2025 expenditures are \$371.7 as compared to FY2024 adopted expenditures of \$382.1 Overall County revenues are \$410.9 million as compared to FY2024 adopted revenues of \$391.4 million.

General Fund

In FY2025, General Fund adopted revenues are \$10 million or 8.3%, higher than in the FY2024 Adopted Budget for a total of \$124.8 million. Projected GRT, Property Tax, Investment Income and Interdepartmental Charges are a majority of the budgeted revenue.

A total of \$92.2 million dollars in expenditures are \$3.5 million, or 4%, higher than the FY2024 Adopted Budget.

Special Revenue Funds

These funds account for expenditures restricted to specific purposes such as grants, lodgers' tax, health care assistance, economic development, and other special programs. In FY2025, Special Revenue Funds experienced a \$1.5 million dollar increase which is a 24% increase compared to FY2024 Adopted Budget.

The State Grants Fund proposed expenditures of \$3.5 million which is \$0.12 million higher than the FY2024 adopted budget. There is also a related \$13,181 increase in the proposed revenues for FY2025.

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 FY2025 are budgeted at \$1.2 million above the 2024 Adopted budget. The transfer from the General Fund is proposed at \$650,000 which is the same as the 2024 Adopted budget to help address the shortfall which must be covered by the fund balance.

The Economic Development Fund has budgeted revenues of \$154,428 and budgeted expenditures of \$4.6 million which includes a placeholder of \$2 million for the middle mile fiber project and a placeholder of \$1.2 million for the LAPS and UNMLA grants. The \$400,000 first budgeted in FY2022 for the Housing Rehabilitation and Down Payment Assistance programs. The \$1.6 million for these two programs are funded by a transfer from the General Fund. The net decrease in fund balance/working capital is due primarily to the Economic Development Fund having no recurring stream of revenue.

Capital Improvement Projects (CIP) Funds

For FY2025 expenditures in the CIP Fund total \$77 million which is \$2.5 million higher than FY2024 due to specific projects scheduled for FY2025 vs. FY2024 per the detailed CIP project schedules which include Broadband and ongoing maintenance and replacement needs.

Joint Utility Systems Fund

The Joint Utility System Fund revenues for FY2025 are proposed at \$104 million which is \$5.4 million (5%) below the FY2024 adopted budget. Expenditures are \$99.4 million which is \$17.8 million (15.2%) lower than the prior year.

The FY2025 proposed Joint Utility Fund budgets include the effect of planned rate changes previously approved by the Board of Public Utilities and the County Council for a 9% increase in electric rates, 2% increase in sewer rates, 6% in retail water rates 5.5%, and a 5% increase in wholesale potable water and non-potable water. The FY 2025 budget also includes a 5.5% increase in gas distribution rates. The Board of Public Utilities and County Council previously approved 3% for gas rates and DPU will return for approval of an additional 2.5% ahead of July 2024.

Other Enterprise Funds

FY2025 revenues totaling \$62.9 million in these business-type activities funds are proposed to be \$0.4 million, or 1%, lower than FY2024. Total expenses of \$62.3 million for the FY2025 adopted budget are \$0.2 or 1% lower than FY2024.

The Environmental Services Fund expenses are \$10.4 million in the proposed FY2025 budget which is \$.5 million over the FY2024 adopted budget. The proposed FY2025 revenues of \$10.2 million are \$0.5 million higher than in FY2024.

The Transit Fund expenditures are \$7.5 million or \$0.47 million above the FY2024 budget due primarily to the timing of related grants. The proposed revenues of \$5.7 million are \$0.7 million above the adopted FY2024. General fund transfer of \$1.2 million supports grant matching requirements and support of the transit program.

The Fire Fund proposed expenditures are \$43.5 million and revenues are \$46.8 million for FY2025. The \$1.2 Million dollar decrease in expenditures is due primarily to the planned amounts within the DOE Cooperative Agreement and an associated decrease in FTE. This budget is inline with the associated with the DOE Cooperative agreement.

The Airport Fund proposed revenue of \$120,000 and expenditures are \$848,817. The budgeted revenues are 26.9% higher than 2024 and expenditures are 8.1% higher than the 2024 adopted budget.

Internal Service Funds

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

Total FY2025 proposed expenditures in the Fleet Fund are \$7.7 million or 13.2% higher than in FY2024. Proposed revenues are \$0.8 million higher than the FY2024 adopted budget. The increase in expenditures is due primarily to the escalation in prices and the unprecedented higher costs of supply chain which impacted the replacement costs of our fleet.

The Risk Management Fund FY2025 proposed revenues and expenditures are \$13.6 million and \$12.9 million, respectively. The revenues increased by \$0.8 million or 6.2% from the 2024 Adopted budget while expenditures increased \$0.6 million or 5.3%. The increase in revenues is from an increase in intradepartmental charges which correlate to the increases in premiums and claims.

SUMMARY OF SIGNIFICANT CHANGES

FY 2025 PROPOSED REVENUE

Fund	Department	Description	Amount (Net)	Total Change
General				
		GRT Growth	8,022,000	
		Investment Income	672,563	
		IDCs	974,762	
		Other changes, net	375,448	
				10,044,773
Special Revenue				
		HCAP GRT	599,000	
		Other changes, net	875,937	
				1,474,937
Debt Service Debt Service				
		Debt Service Payment- Interest	8,999	8,999
Capital Project Capital Projects				
		Net increase for higher level of capital projects.	8,653,620	
		Capital Projects Permanent Fund - increased projected investment income	3,618,549	
				12,272,169
Utilities				
		Decrease in Wholesale Revenues, Retail is decreased due to reduction in purchase power costs, cost of power and cost of gas expenditures	(5,706,880)	
		Other changes, net	277,410	
				(5,429,470)
Other Enterprise				
	Environmental Services	Increase in service cost and interest income	479,931	
		The decrease is primarily associated with the cooperative agreement terms and decrease in FTE's in the agreement.	(2,121,135)	
	Fire	Fire GRT	599,000	
	Fire	Increase in grant revenue	637,195	
	Transit	Other changes, net	4,012	(400,997)
Internal Service				
	Equipment	IDC Charges	784,830	
	Risk Management	Increased Premiums and IDC Charges	796,580	
				1,581,410

Total FY 2025 Proposed Budget Projected Revenue Increase: \$ 19,551,822

SUMMARY OF SIGNIFICANT CHANGES

FY 2025 PROPOSED EXPENDITURES

Fund	Department	Description	Amount (Net)	Total Change
General				
	All Depts	FY 25 Proposed Salary	1,291,235	
	All Depts	FY 25 Proposed Benefits	774,386	
	Fire	County Share of Fire Cooperative Agreement	(170,002)	
	ASD	IM Contractual Increases (includes broadband prep and county wide support)	308,980	
	CSD	FTE - Aquatic Center Maintenance	97,880	
	CSD	Parks- Utilities Alignment increase/ Contractual Increases	274,622	
	All	IDC increases	391,020	
	All	Other changes, net	554,352	
				3,522,473
Special Revenue				
	State Grants Fund	Projected increase in the Fire Marshal, Law Enforcement Protection and Health Council budgets based upon higher anticipated grant availability and expenditures for Fire Station #4 replacement.	126,922	
	Health Care Assistance	Safety Care Net Pool Payments	1,263,295	
	Economic Development	Increase in Economic Development Loans and downtown redevelopment initiatives	100,000	
	Other Special Revenue	Opioid Settlements	662,142	
	Emergency Declarations	ARPA, Covid, and other residual emergency funds- Reduction due to funds expended in prior years.	(1,413,637)	
	All	Other changes, net	2,771	
				741,493
Debt Service	Debt Service	Reduction due to payment schedule of debt service	(701,000)	(701,000)
Capital Projects	Capital Projects	Net increase for higher level of capital projects.	2,517,692	2,517,692
Utilities				
		FY 2025 Proposed Salaries and Benefits including 1 new FTE	650,464	
	Electric	Cost of Purchase Power caused a higher budget estimate in FY 2024, Current rates are lower and the estimate for FY 2025 reflects this change.	(3,806,055)	
	Gas	Cost of Gas caused a higher budget estimate in FY 2024, Current rates are lower and the estimate for FY 2025 reflects this change.	(6,464,787)	
	Water	Capital Expenditures Reduced	(8,482,590)	
		Other changes, net	349,545	
				(17,753,423)
Other Enterprise				
	Environmental Services	Salary,Operational Costs and Capital Increase	423,293	
	Transit	Grant Increase	467,278	
	Fire	The decrease is primarily labor costs associated with cooperative agreement terms and a reduction in FTE	(1,201,280)	
	Airport	Decrease in capital projects.	63,491	
				(247,218)
Internal Service				
	Equipment	Fleet Equipment and Maintenance	899,125	
	Risk Management	Increased Premiums	656,098	
				1,555,223

Total FY 2024 Proposed Budget Decrease: \$ (10,364,760)

SUMMARY OF SIGNIFICANT CHANGES - STAFFING CHANGES

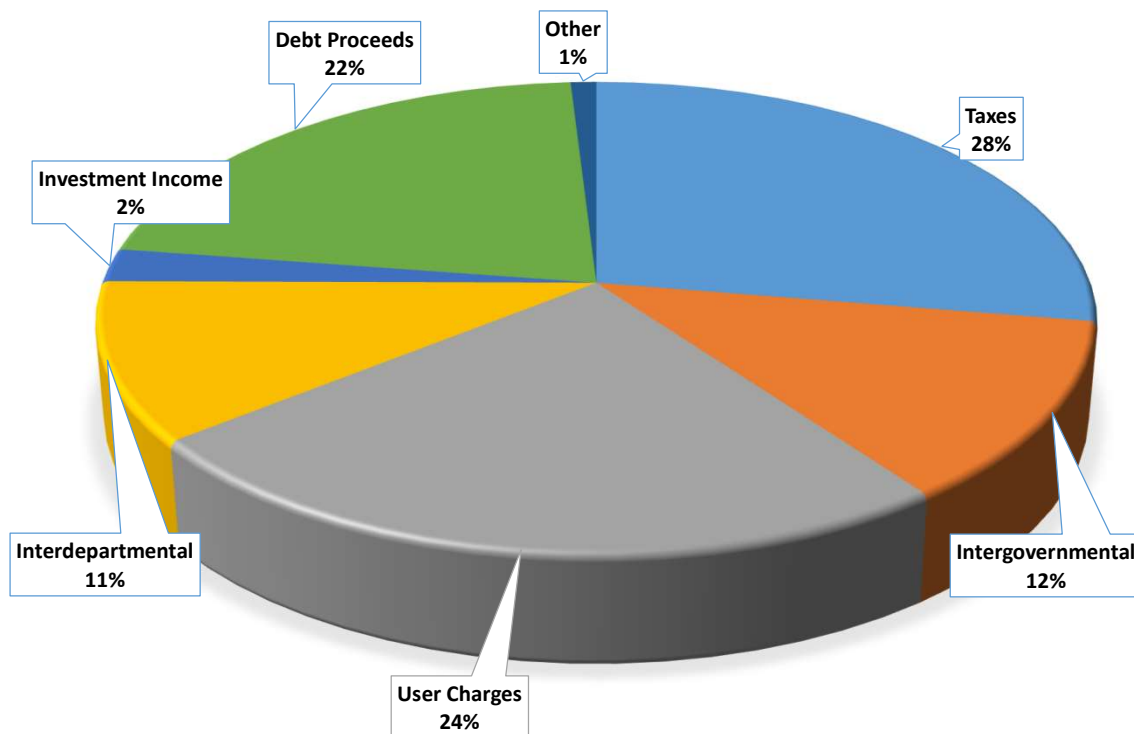
DEPARTMENT	TITLE	Regular	Limited Term	Temp/ Casual	Total
Total County FY2024 Adopted		737.75	9.55	25.43	772.73
General Fund FY2024 Adopted		380.50	2.00	21.78	404.28
Police - Emergency Mgmt	Emergency Mgmt Coordinator - LT		1.00		
CSD - Aquatic	Maintenance Specialist	1.00			
Public Works - MFM	Change in Funding / Buyer to Mgmt Analyst	(1.00)			
ASD - Procurement	Change in Funding / Buyer to Mgmt Analyst	1.00			
Clerk	Change in Temp/Casual FTE's			(1.40)	
Assessor	Change in Funding Various	(0.50)			
Muni Court	Change in Funding Various	(0.25)			
CSD - Social Services	Change in Funding Various	0.19			
CSD - Various	Change in Temp/Casual FTEs			2.19	
Public Works - CIP	Change in Funding		(2.00)		
General Fund FY2025 Proposed		380.94	1.00	22.57	404.51
Other Funds FY2024 Adopted		357.25	7.55	3.65	368.45
Fire Department	Reduction in FTE	(12.00)			
Utilities	Gas/Water/Sewer	4.00			
Utilities	Change LT to FTE	2.00			
Utilities	Change in Limited Term		(2.00)		
CSD - Social Services	LT		(1.00)		
Assessor	Change in Funding Various	0.50			
Muni Court	Change in Funding Various	0.25			
CSD - Social Services	Change in Funding Various	(0.19)			
Public Works - CIP	Change in Funding		2.00		
Other Funds FY2025 Proposed		351.81	6.55	3.65	362.01
Total Changes - General Fund		1.00	1.00	0.79	2.79
Total Changes - Other Funds		(6.00)	(3.00)	-	(9.00)
Total Changes - Countywide		(5.00)	(2.00)	0.79	(6.21)
Total County FY2025 Proposed		732.75	7.55	26.22	766.52

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.

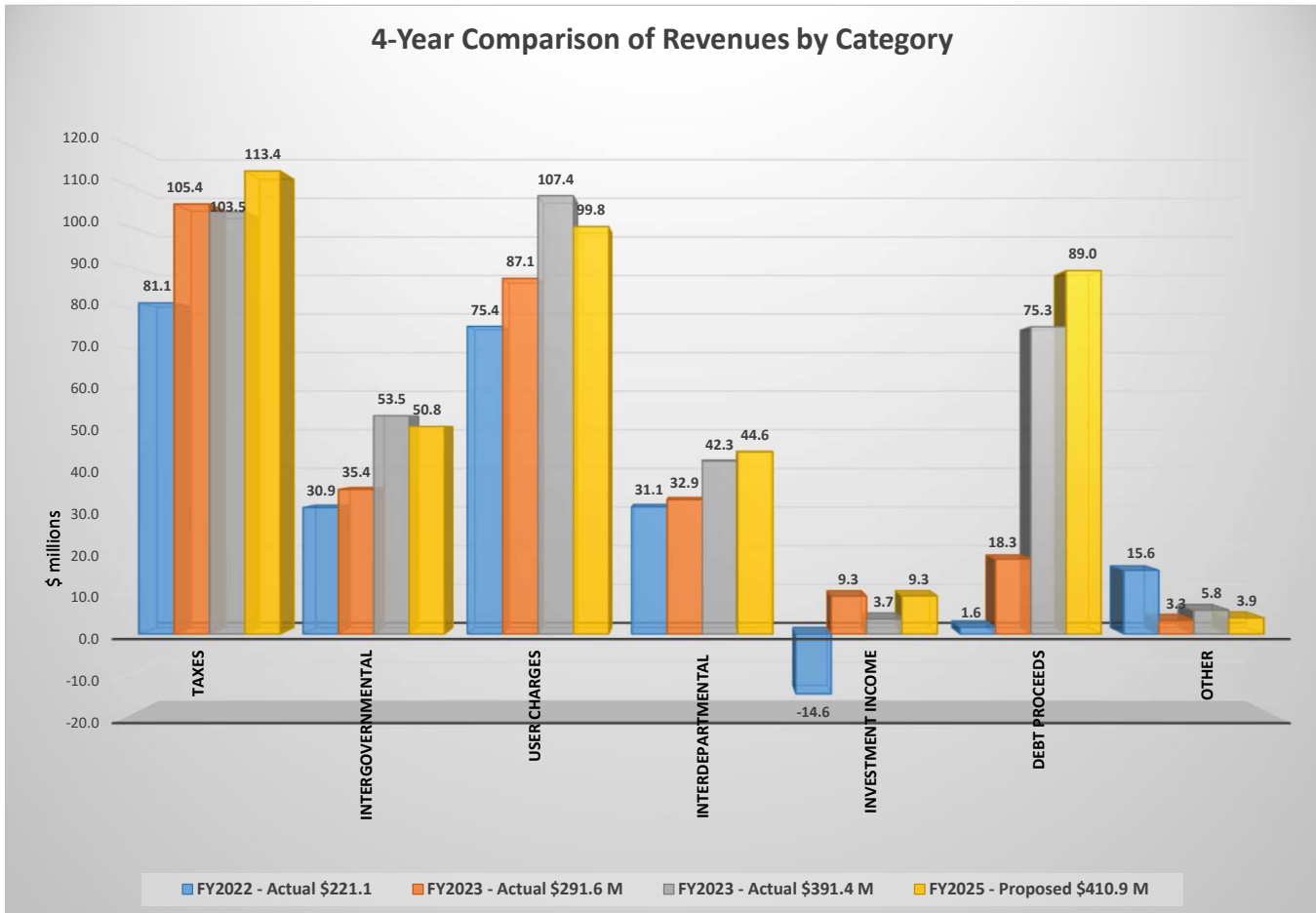
Total revenues in FY2025 proposed budget is \$410.9 million compared to \$391.4 million in the FY2024 adopted budget. This \$19.5 million increase is primarily due to increased GRT revenues, interdepartmental charges, Investment Income and debt service. The increase includes \$10 million in the General Fund; a \$12.3 million increase in the Capital Projects Fund to include anticipated bond proceeds; a decrease of \$5 million in the Joint Utility System Fund due to a decrease in purchase power and gas, and an increase of \$1.5 million in the internal service funds.

FY 2025 SOURCES OF FUNDS
REVENUES BY TYPE (\$MILLIONS)



TOTAL REVENUES \$410.9 million

REVENUE AND EXPENDITURE COMPARISONS



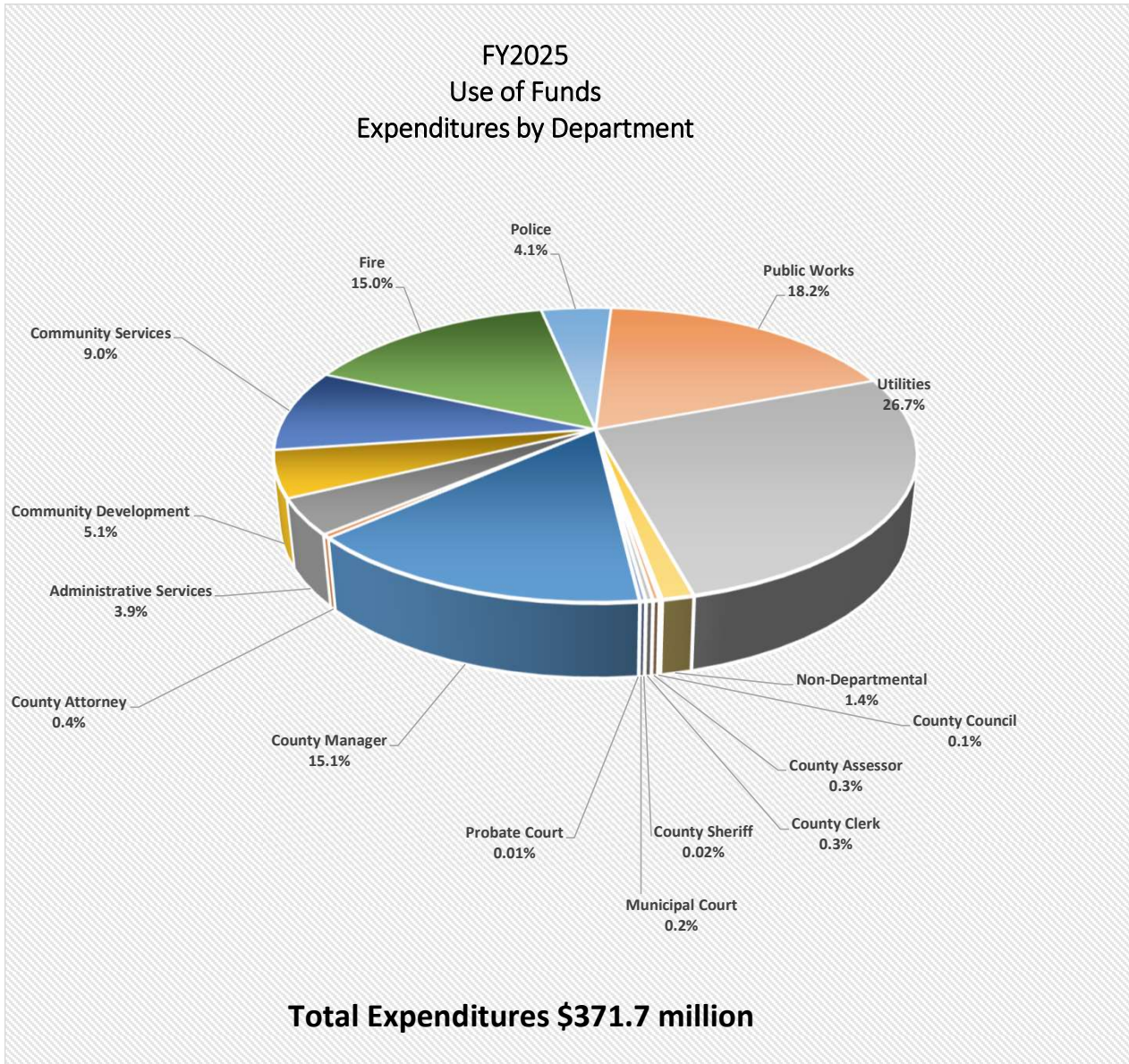
NOTE:

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

FY2022	24.1 Million	Actual
FY2023	33.3 Million	Actual
FY2024	32.9 Million	Adopted
FY2025	39.0 Million	Proposed

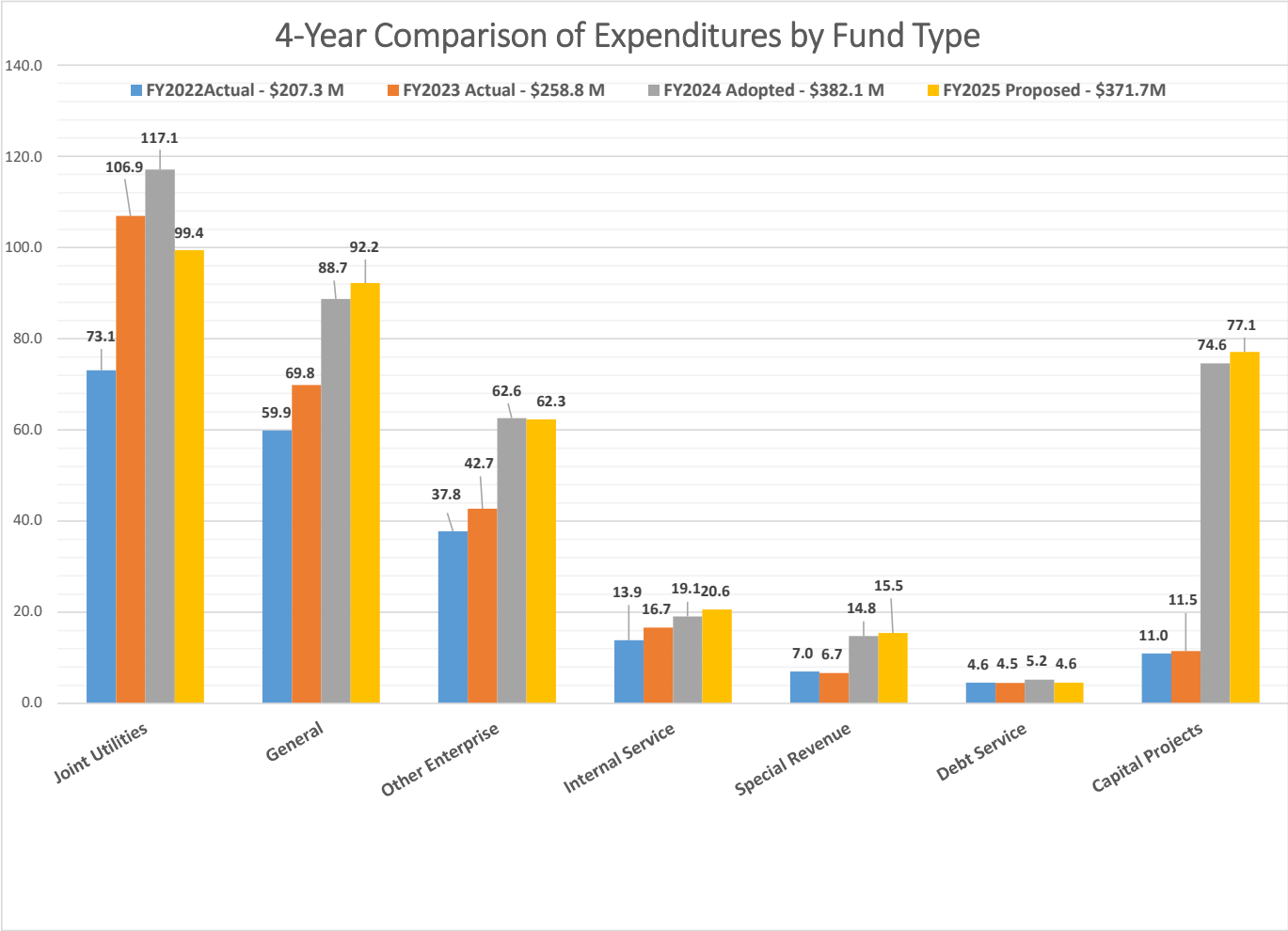
REVENUE AND EXPENDITURE COMPARISONS

Total expenditures in the FY2025 proposed budget are \$371.7million compared to \$382.1 million in the FY2024 adopted budget. This \$10.3 million decrease includes an increase of \$3.5 million in the General Fund, an increase of \$0.7 million in the Special Revenue Funds; an increase of \$2.5 million in the Capital Projects Funds; an decrease of \$17.7 million in the Joint Utility System Fund; an decrease of \$0.2 million in the Other Enterprise Funds and an increase of \$1.5 million in Internal Services Funds.



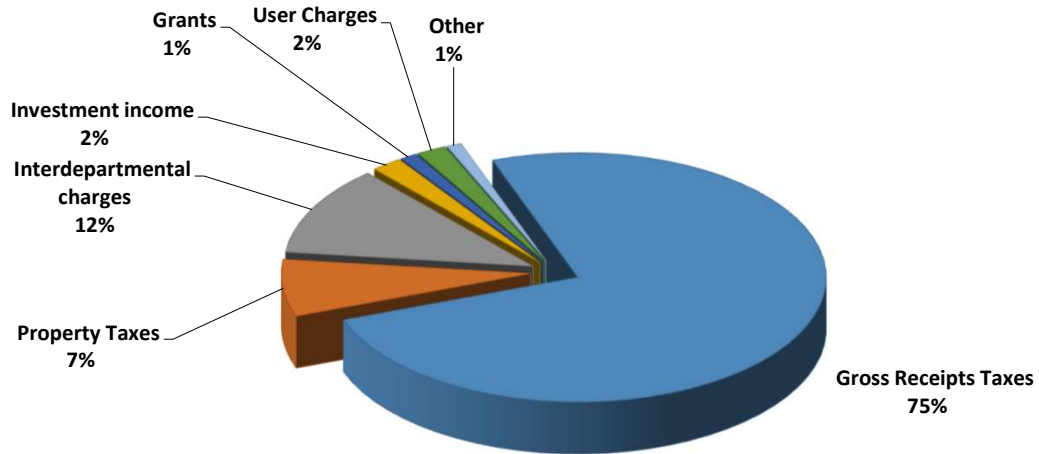
	\$ In millions		\$ In millions
County Council	\$ 0.4	Community Development	19.0
Municipal Court	0.9	Administrative Services	14.6
County Manager	56.3	Community Services	33.4
County Assessor	1.0	Fire	55.9
County Attorney	1.4	Police	15.4
County Clerk	1.1	Public Works	67.6
Probate	0.01	Utilities	99.4
County Sheriff	0.02	Non-Departmental	5.1
Total		\$ 371.7	

REVENUE AND EXPENDITURE COMPARISONS

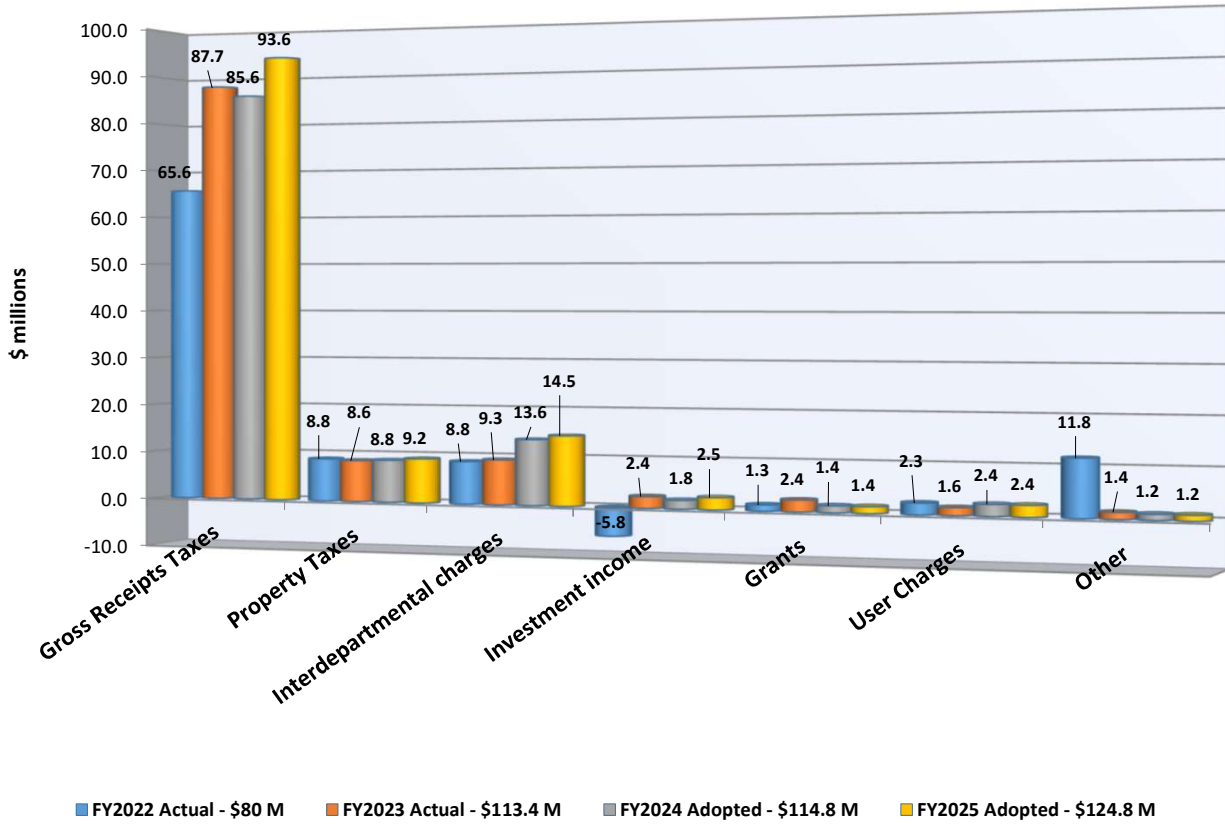


REVENUE AND EXPENDITURE COMPARISONS - GENERAL FUND

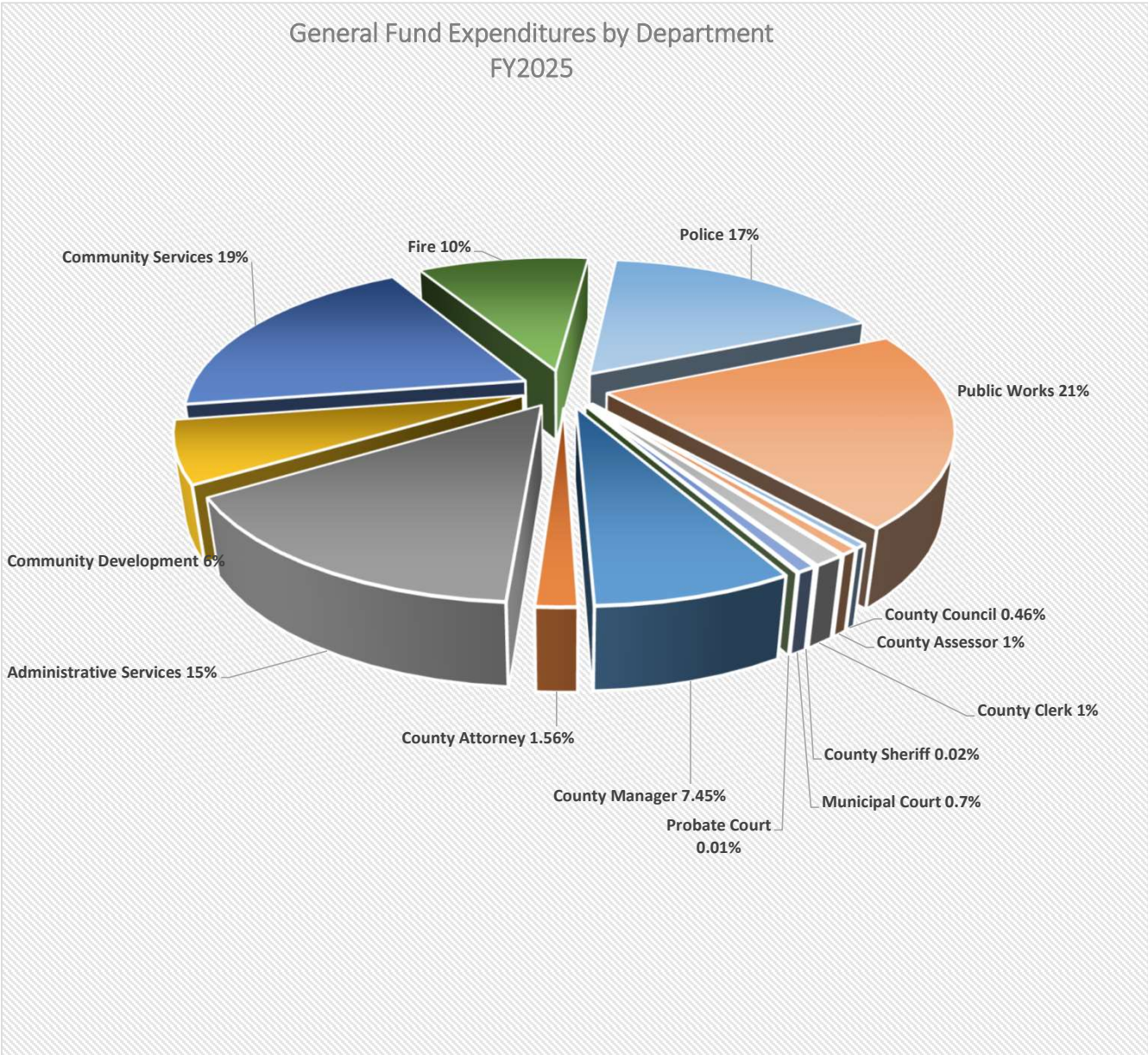
General Fund Revenues Comparison by Category FY2025



General Fund 4-Year Comparison of Revenues by Category



REVENUE AND EXPENDITURE COMPARISONS - GENERAL FUND



REVENUE AND EXPENDITURE COMPARISONS

Revenues in the General Fund are \$10 million higher in FY2025 than the FY2024 adopted budget. This change consists of the following items:

- Gross receipts tax (GRT) - \$8 million increase, primarily related to planned spending at LANL.
- Property taxes - \$0.26 million increase which is valuation growth projected.
- Interdepartmental charges - \$0.97 million increase equivalent to a 7.2% 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 - \$0.6 million decrease, based upon projected investment market.
- Grant and other revenues – increase of \$0.02 million based upon anticipated grants and awards.

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. The county voters enacted a regional transit increment of .1250% or 1/8th of a percent that is passed through to the North Central Regional Transit District effective July 1, 2009. The total GRT rate effective July 1, 2024, is made up of 2.065% County/Municipal, .1250% NCRTD, 1.2250% State Shared - County Portion and 3.650% State Shared - State Portion, for a total rate of 7.065%.

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 FY2025, the General Fund's combined Gross Receipts Tax revenue, including the State Shared portion, is projected to be approximately \$93.6 million or 75% percent of the General Fund's total projected revenues. Some increments of the total GRT are revenues for other funds as described in the table below.

REVENUE AND EXPENDITURE COMPARISONS

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

<u>Source / Type</u>	<u>GRT Rate</u>	<u>% of Total</u>	<u>Purpose</u>
Municipal	1.2500%	17.69%	Municipal General Fund Operations
County	0.1250%	1.77%	County General – Operations
County	0.1250%	1.77%	Indigent Health Care Fund
Municipal	0.0625%	0.88%	Refuse Fund – Environment
Municipal Infrastructure	0.1250%	1.77%	Infrastructure debt service
County 3rd 1/8th	0.1250%	1.77%	Infrastructure debt service
County Correctional	0.1250%	1.77%	Jail / Courts
County Fire Protection	0.1250%	1.77%	Fire Station #3 and Fire Operations
Municipal / State	<u>1.2250%</u>	<u>17.35%</u>	Portion of State Imposed Shared – GRT
County Portion	<u>3.2875%</u>	<u>46.54%</u>	
NCRTD Portion Regional Transit	<u>0.1250%</u>	<u>1.77%</u>	North Central Regional Transit District (NCRTD)
State Portion	<u>3.6500%</u>	<u>51.69%</u>	State Imposed - Retained by the State. Includes the new 1/8 increment effective 7/1/2010.
Total	7.0625%	100.00%	

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 GRT increments already enacted have been grandfathered into the new structure as either Municipal General (Restricted/Unrestricted) or County General (Restricted/Unrestricted) and can only be de-earmarked through formal Council action as several have been pledged for debt service requirements. The County will continue to account for grandfathered increments as if they were still in effect. The following table summarizes the impact of HB479 and illustrates the remaining taxing authority:

If all remaining taxing authority for local options were implemented, the projected increase in GRT revenues would be approximately \$88.7 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.

REVENUE AND EXPENDITURE COMPARISONS

Property Taxes

Property taxes are the second major source of tax revenue to the County’s General Fund. In FY2025, property tax revenues were adopted to be approximately \$9.1 million, or 7% 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 FY2025 budget was developed, the State had not determined new property tax mill levies. Therefore, calendar 2023 levies have been used to project fiscal year 2024 property tax revenues.

Total property tax rates for calendar year 2023 were 24.157 mills for residential and 28.714 mills for non-residential properties. This rate includes levies for State Debt Service, Los Alamos Schools Operational, Capital Improvements and Debt Service levies, and University of New Mexico Operational and Debt Service levies. Of the total residential levy, the County received 8.871 mils, or approximately 36.5% 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.

Incorporated County of Los Alamos - Property Tax Rates - Operating Mills						
Maximum Allowed vs. Imposed Mill Rates						
	<u>Residential</u>			<u>Non-Residential</u>		
	Maximum Allowed by State Law	Imposed	Remaining Unimposed Authority	Maximum Allowed by State Law	Imposed	Remaining Unimposed Authority
County	11.850	8.850	3.000	11.850	8.850	3.000
Municipal	7.650	3.998	3.652	7.650	3.998	3.652
Total	19.500	12.848	6.652	19.500	12.848	6.652

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 FY2025 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 an estimated \$1,368,000 in FY2025. The inflation rate was set at 3% thereafter.
3. Land Sales – The County has future plans that would involve sale of County land parcels. Land sales revenue totaling approximately \$1,600,000 is included in the CIP Fund for FY2025, and \$2,200,000 for FY2026. Any land sales will be subject to future development plans and subject to Council approval. 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 subject to tax that generates GRT. There have been discussions with LANL about the timing of tax credits when their spending is subject to manufacturing tax exemptions which would decrease GRT received by the County. This is primarily reflected in projected declines starting in FY26. This is a partial driver for a proposed one-quarter cent (1/4) GRT increment.

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

Actual		Projected										
2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
69	72	96	100	103	106	104	98	101	104	107	110	113
14.5%	4.2%	25.0%	4.0%	2.9%	2.8%	-1.9%	-6.1%	3.0%	2.9%	2.8%	2.7%	2.7%

The increase projected beginning in FY2024 is consistent with higher LANL budgets, increased hiring and spending at LANL, and with YTD receipts in FY2024.

5. There are no specific property tax rate adjustments projected. However, if the County chooses to pursue General Obligation Debt for certain purposes, then the associated property tax rate adjustments would be discussed and proposed at that time. **NOTE** – the state’s yield control

LONG RANGE FINANCIAL PROJECTION

formula will impact the calculated levied rate, so Council and the public should expect to see some minor rate changes from the state calculation when the rates are certified from the state in September and presented to the Council for adoption.

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

Operating Expenditure Assumptions:

1. In FY2026 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 rates of 1% to 3% annually, or match projected revenues for specifically required spending by law.
3. The total of \$1,600,000 per year transfer from the General Fund to the Economic Development Fund is comprised of \$400,000 per year for the housing loan programs and \$1,200,000 in grants for the Los Alamos Public Schools and University of New Mexico – Los Alamos. Both transfers are projected to continue until 2033.
4. FY2025 and forward includes planned operational costs within Community Services and Public Works in the General Fund for capital projects under construction and for planned future projects.

The following table illustrates the projected outcomes.

Governmental Activities Summary (in \$ millions)													
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
Total beginning fund balance	132	140	173	120	157	156	131	123	111	117	122	129	136
Revenues and other sources	125	157	183	258	182	173	166	165	168	170	172	177	183
Expenditures and other uses	(117)	(125)	(236)	(221)	(182)	(198)	(174)	(177)	(162)	(165)	(165)	(170)	(175)
Total ending fund balance	140	172	120	157	156	131	123	111	117	122	129	136	144

The projected fund balance fluctuation is primarily due to projected fluctuations in the GRT revenues starting in FY 2027.

Financial Risks and Mitigation Strategies

The most significant risk inherent in this LRF is that projected GRT tax revenue from LANL decreases substantially (either the taxable status of the contractor or the spending/tax exemption 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

LONG RANGE FINANCIAL PROJECTION

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.

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

FUND / DEPARTMENT STRUCTURE

Fund Type	Fund	Department	Fund Statement Page #
GOVERNMENTAL			
General	General		
	County Council		66
	County Assessor		66
	County Clerk		66
	County Sheriff		66
	Municipal Court		66
	Probate Court		66
	County Manager		66
	County Attorney		66
	Administrative Services		66
	Community Development		66
	Community Services		66
	Fire		66
	Police		66
	Public Works		66
GOVERNMENTAL			
Special Revenue			
	State Shared Revenues	Public Works	72
	Lodgers Tax	Community Development	73
	State Grants	Fire, Police, Community Services	74
	Health Care Assistance	Community Services	75
	Economic Development	Community Development	76
	Other Special Revenue	Municipal Court, Community Services, Clerk, Assessor	77
	Emergency Declarations	Non Departmental	78
GOVERNMENTAL			
Debt Service	Debt Service	Non Departmental	79
GOVERNMENTAL			
Capital Projects			
	Capital Improvement Projects	Capital Projects	81
	Capital Projects Permanent Fund	Capital Projects	82
PROPRIETARY			
Enterprise			
	Environmental	Public Works	84
	Transit	Public Works	85
	Fire	Fire	86
	Airport	Public Works	87
	Joint Utilities	Utilities	88
PROPRIETARY			
Enterprise			
	Fleet	Public Works	94
	Risk Management	County Manager	95

What is a fund?

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

GENERAL FUND BUDGET SUMMARY

	FY2022 Actual	FY 2023 Actual	FY2024 Adopted	FY2024 Revised	FY2024 Projected	FY2025 Proposed	\$ Variance FY2025 vs FY2024	% Variance FY2025 vs FY2024
Beginning Fund Balance								
Nonspendable	\$ 1,801,502	1,863,862	1,739,299	2,291,502	2,291,502	2,351,751	60,249	2.6%
Restricted for Cash Requirements	7,941,250	9,050,063	6,501,358	10,100,801	10,100,801	9,675,930	(424,871)	-4.2%
Other Restricted/Assigned	10,562,430	11,980,103	8,140,200	14,191,763	14,191,763	16,050,000	1,858,237	13.1%
Unassigned	27,392,196	36,606,315	40,583,504	52,017,651	52,017,651	39,077,809	(12,939,842)	-24.9%
Total beginning fund balance	47,697,378	59,500,343	56,964,361	78,601,717	78,601,717	67,155,490	(11,446,227)	-14.6%
Revenues								
Gross Receipts Taxes	65,603,972	87,674,541	85,601,000	85,601,000	90,895,000	93,623,000	8,022,000	9.4%
Property Taxes	8,816,041	8,630,254	8,865,961	8,865,961	8,865,961	9,153,817	287,856	3.2%
Interdepartmental Charges	8,826,224	9,313,081	13,600,525	13,600,525	13,600,525	14,575,287	974,762	7.2%
Investment Income	(5,846,777)	2,406,068	1,870,000	1,870,000	2,829,662	2,542,563	672,563	23.8%
Grants	1,258,689	2,372,830	1,346,422	1,346,422	1,947,537	1,368,592	22,170	1.1%
User Charges	2,345,473	1,561,067	2,365,105	2,365,105	2,365,105	2,420,112	55,007	2.3%
Other	11,794,796	1,440,503	1,192,561	1,192,561	1,179,497	1,202,976	10,415	0.9%
Total Revenues	92,798,418	113,398,344	114,841,574	114,841,574	121,683,287	124,886,347	10,044,773	8.3%
Transfers from other funds	2,993,718	4,046,113	4,846,934	3,658,878	3,658,878	5,110,237	263,303	5.4%
Total sources of funds	\$ 143,489,514	176,944,800	176,652,869	197,102,169	203,943,882	197,152,074	(6,791,807)	-3.3%
Expenditures								
County Council	\$ 345,534	382,989	421,189	421,189	358,011	428,753	7,564	1.8%
County Assessor	457,493	542,227	677,507	677,507	575,881	622,192	(55,315)	-8.2%
County Clerk	713,499	759,949	1,099,135	1,112,035	945,230	1,118,480	19,345	1.8%
County Sheriff	8,804	16,537	17,242	17,242	14,656	17,512	270	1.6%
Municipal Court	577,305	592,873	736,164	736,164	625,739	689,407	(46,757)	-6.4%
Probate Court	5,606	5,973	6,436	6,436	5,471	9,278	2,842	44.2%
County Manager	3,785,502	5,064,355	6,922,321	12,229,052	10,394,694	6,875,475	(46,846)	-0.7%
County Attorney	1,833,771	1,122,158	1,458,677	1,591,677	1,352,925	1,437,337	(21,340)	-1.5%
Administrative Services	8,438,841	9,932,148	13,143,066	14,383,118	12,225,650	13,852,614	709,548	5.4%
Community Development	2,725,798	3,162,527	5,605,614	12,291,410	10,447,699	5,903,792	298,178	5.3%
Community Services	11,739,657	12,966,109	16,998,933	17,649,866	15,002,386	17,762,935	764,002	4.5%
Fire	7,309,429	8,546,164	9,507,440	14,066,262	11,956,323	9,337,438	(170,002)	-1.8%
Police	10,421,744	11,502,382	14,194,039	15,992,044	13,593,237	15,266,128	1,072,089	7.6%
Public Works	11,512,218	15,115,729	17,923,917	24,937,156	21,196,582	18,912,812	988,895	5.5%
Total Expenditures	59,875,201	69,712,120	88,711,680	116,111,158	98,694,484	92,234,153	3,522,473	4.0%
Transfers to other funds	24,113,970	28,630,963	25,405,607	35,055,607	38,093,907	30,333,099	4,927,492	19.4%
Ending fund balance								
Nonspendable	1,863,862	2,291,502	1,739,299	2,291,502	2,351,751	2,406,751	667,452	38.4%
Restricted for Cash Requirements	9,050,063	10,100,801	7,392,640	9,675,930	9,675,930	7,686,179	293,539	4.0%
Other Restricted/Assigned	11,980,103	14,191,763	8,140,200	16,050,000	16,050,000	16,050,000	7,909,800	97.2%
Unassigned	36,606,315	52,017,651	45,263,443	17,917,972	39,077,809	48,441,892	3,178,449	7.0%
Ending fund balance	59,500,343	78,601,717	62,535,582	45,935,404	67,155,490	74,584,822	12,049,240	19.3%
Total uses of funds	\$ 143,489,514	176,944,800	176,652,869	197,102,169	203,943,882	197,152,074	20,499,205	11.6%
Operating Surplus / (Shortfall)	\$ 11,802,965	19,101,374	5,571,221	(32,666,313)	(11,446,227)	7,429,332	1,858,111	-33%
Unassigned as a % of Revenue	39.45%	45.87%	39.41%	15.60%	32.11%	38.79%	31.64%	80.28%
Unassigned Target (20% of Rev)	18,559,684	22,679,669	22,968,315	22,968,315	24,336,657	24,977,269	2,008,955	8.75%
\$ over (under) target	18,046,631	29,337,982	22,295,128	(5,050,343)	14,741,152	23,464,623	1,169,495	5.25%

GENERAL FUND BUDGET 10 - YEAR PROJECTION

	FY2026 Projected	FY2027 Projected	FY2028 Projected	FY2029 Projected	FY2030 Projected	FY2031 Projected	FY2032 Projected	FY2033 Projected	FY 2034 Projected
Beginning Fund Balance									
Nonspendable	\$ 2,406,751	2,406,751	2,406,751	2,406,751	2,406,751	2,406,751	2,406,751	2,406,751	2,406,751
Restricted for Cash Requirements	7,686,179	8,001,169	8,368,916	8,624,254	8,938,243	9,211,446	9,493,009	9,765,551	10,062,103
Other Restricted/Assigned	16,050,000	16,050,000	16,050,000	16,050,000	16,050,000	16,050,000	16,050,000	16,050,000	16,050,000
Unassigned	48,441,892	46,521,525	43,258,023	35,875,883	32,464,457	31,408,197	32,725,592	36,535,231	40,852,378
Total beginning fund balance	74,584,822	72,979,445	70,083,690	62,956,888	59,859,451	59,076,394	60,675,352	64,757,533	69,371,232
Revenues									
Gross Receipts Taxes	96,402,000	94,543,000	89,838,000	91,870,000	94,626,000	97,461,000	100,387,000	103,401,000	106,500,000
Property Taxes	9,428,432	9,711,284	10,002,623	10,302,702	10,611,783	10,930,136	11,258,040	11,595,782	11,943,655
Interdepartmental Charges	15,064,420	15,547,590	16,063,216	17,181,719	17,755,416	18,348,200	18,757,546	19,361,581	19,942,429
Investment Income	2,298,000	2,249,000	2,163,000	1,949,000	1,856,000	1,832,000	1,880,000	1,936,400	1,994,492
Grants	1,409,650	1,451,940	1,495,498	1,540,363	1,586,574	1,634,171	1,683,196	1,733,692	1,785,703
User Charges	2,470,112	2,520,112	2,570,112	2,620,112	2,670,112	2,720,112	2,770,112	2,853,215	2,938,811
Other	1,239,065	1,276,237	1,314,524	1,353,960	1,394,579	1,436,416	1,479,508	1,523,893	1,569,610
Total Revenues	128,311,679	127,299,163	123,446,973	126,817,856	130,500,463	134,362,035	138,215,402	142,405,563	146,674,700
Transfers from other funds	3,978,000	3,604,000	3,425,000	3,502,000	3,607,000	3,715,000	3,827,000	3,942,000	4,060,000
Total sources of funds	\$ 206,874,501	203,882,608	196,955,663	193,276,743	193,966,915	197,153,429	202,717,754	211,105,096	220,105,931
Expenditures									
County Council	\$ 441,616	454,864	468,510	482,565	497,042	511,953	527,312	543,131	559,425
County Assessor	640,858	660,084	679,887	700,284	721,293	742,932	765,220	788,177	811,822
County Clerk	1,152,034	1,186,595	1,222,193	1,258,859	1,296,625	1,335,524	1,375,590	1,416,858	1,459,364
County Sheriff	18,037	18,578	19,135	19,709	20,300	20,909	21,536	22,182	22,847
Municipal Court	710,089	731,392	753,334	775,934	799,212	823,188	847,884	873,321	899,521
Probate Court	9,556	9,843	10,138	10,442	10,755	11,078	11,410	11,752	12,105
County Manager	7,081,739	7,294,191	7,513,017	7,738,408	7,970,560	8,209,677	8,455,967	8,709,646	8,970,935
County Attorney	1,480,457	1,524,871	1,570,617	1,617,736	1,666,268	1,716,256	1,767,744	1,820,776	1,875,399
Administrative Services	14,268,192	14,696,238	15,137,125	15,591,239	16,058,976	16,540,745	17,036,967	17,548,076	18,074,518
Community Development	6,080,906	6,263,333	6,451,233	6,644,770	6,844,113	7,049,436	7,260,919	7,478,747	7,703,109
Community Services	18,295,823	18,844,698	19,410,039	19,992,340	20,592,110	21,209,873	21,846,169	22,501,554	23,176,601
Fire	10,707,668	11,061,437	11,444,528	12,450,996	12,885,198	13,334,381	13,587,433	14,038,086	14,459,229
Police	15,724,112	16,195,835	16,681,710	17,182,161	17,697,626	18,228,555	18,775,412	19,338,674	19,918,834
Public Works	19,402,946	21,485,034	22,129,585	22,793,473	23,477,277	24,181,595	24,907,043	25,654,254	26,423,882
Total Expenditures	96,014,033	100,426,993	103,491,051	107,258,916	110,537,355	113,916,102	117,186,606	120,745,234	124,367,591
Transfers to other funds	37,881,023	33,371,925	30,507,724	26,158,376	24,353,166	22,561,975	20,773,615	20,988,630	22,040,982
Ending fund balance									
Nonspendable	2,406,751	2,406,751	2,406,751	2,406,751	2,406,751	2,406,751	2,406,751	2,406,751	2,406,751
Restricted for Cash Requirements	8,001,169	8,368,916	8,624,254	8,938,243	9,211,446	9,493,009	9,765,551	10,062,103	10,363,966
Other Restricted/Assigned	16,050,000	16,050,000	16,050,000	16,050,000	16,050,000	16,050,000	16,050,000	16,050,000	16,050,000
Unassigned	46,521,525	43,258,023	35,875,883	32,464,457	31,408,197	32,725,592	36,535,231	40,852,378	44,876,642
Ending fund balance	72,979,445	70,083,690	62,956,888	59,859,451	59,076,394	60,675,352	64,757,533	69,371,232	73,697,359
Total uses of funds	\$ 206,874,501	203,882,608	196,955,663	193,276,743	193,966,915	197,153,429	202,717,754	211,105,096	220,105,931
Operating Surplus / (Shortfall)	\$ (1,605,378)	(2,895,755)	(7,126,802)	(3,097,436)	(783,058)	1,598,958	4,082,181	4,613,699	4,326,127
Unassigned as a % of Revenue	36.26%	33.98%	29.06%	25.60%	24.07%	24.36%	26.43%	28.69%	30.60%
Unassigned Target (20% of Rev)	25,662,336	25,459,833	24,689,395	25,363,571	26,100,093	26,872,407	27,643,080	28,481,113	29,334,940
\$ over (under) target	20,859,189	17,798,190	11,186,488	7,100,886	5,308,104	5,853,185	8,892,151	12,371,265	15,541,702

GENERAL FUND BUDGET SUMMARY NOTES

The operating surplus/shortfall is the difference between revenues/transfers in (sources) and expenditures/transfers out (uses). In FY2025, as proposed, sources would exceed uses resulting in a surplus.

Summary of Transfers to Other Funds	FY2022	FY2023	FY2024 Adopted	FY2024	FY2024	FY2025
	Actual	Actual		Revised Budget	Projected Actual	Proposed
Economic Development Fund - Infrastructure	\$ 1,600,000	1,600,000	1,600,000	4,000,000	4,000,000	1,600,000
Other Special Revenue Fund - Bench Warrant Fund	27,500	30,000	30,000	30,000	30,000	30,000
Clerk Recording Equipment Fund	58,884	-	-	-	-	-
Debt Service Fund - GRT Revenue Bonds 529	4,556,409	4,552,409	5,250,159	5,250,159	4,550,159	4,549,159
Capital Improvement Projects Fund:						
Road Replacement - routine CIP transfers		210,000	4,750,000	4,750,000	4,750,000	5,280,500
Major Network Replacements (Other IM)		690,000	756,422	756,422	756,422	779,114
Parks Small Projects		734,000	500,000	500,000	500,000	555,000
Other CIP Projects	12,435,042	17,807,299	10,000,000	17,250,000	17,250,000	15,000,000
Transit Fund - ongoing operations	1,050,000	1,050,000	1,200,000	1,200,000	1,200,000	1,200,000
Airport Fund- operations	784,063	410,000	657,326	657,326	907,326	657,326
Airport Fund - capital project matching funds	0	807,555	-	-	-	32,000
Environmental Services	2,400,000	0	-	-	0	-
Fleet	37,122	78,000	-	-	0	-
DWI Fund	14,950	11,700	11,700	11,700	-	-
Health Care Assistance Fund - operations	650,000	650,000	650,000	650,000	650,000	650,000
Emergency Declarations Fund	250,000	-	-	-	-	-
Utilities	250,000	-	-	-	3,500,000	-
Total Transfers to Other Funds	24,113,970	28,630,963	25,405,607	35,055,607	38,093,907	30,333,099

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COMBINED BUDGET STATEMENT

	<u>STATE SHARED REVENUES</u>	<u>LODGERS TAX</u>	<u>STATE GRANTS</u>	<u>HEALTH CARE ASSISTANCE</u>
Fiscal Year (FY) 2025 Proposed				
Total beginning fund balance / working capital	\$ 196,622	260,122	2,625,798	2,632,955
Revenues and other sources	500,000	505,000	1,409,324	3,940,989
Transfers from other funds	-	-	-	650,000
Expenditures	500,000	497,620	3,521,069	4,546,761
Transfers to other funds	-	-	-	-
Total fund balance / working capital ending FY2025	<u>\$ 196,622</u>	<u>267,502</u>	<u>514,053</u>	<u>2,677,183</u>
<hr/>				
Total FY2025 sources of funding	\$ 500,000	505,000	1,409,324	4,590,989
Total FY2025 uses of funding	500,000	497,620	3,521,069	4,546,761
Net increase / (decrease) in fund balance / working capital	<u>\$ -</u>	<u>7,380</u>	<u>(2,111,745)</u>	<u>44,228</u>

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

ECONOMIC DEVELOPMENT	OTHER SPECIAL REVENUE	EMERGENCY DECLARATIONS	SPECIAL REVENUE FUNDS COMBINED	FY2024 ADOPTED BUDGET
6,282,382	1,478,696	475,594	13,952,169	13,169,668
154,428	270,734	763,650	7,544,124	6,069,187
1,600,000	30,000	-	2,280,000	2,291,700
4,633,750	1,086,142	763,650	15,548,992	14,807,499
-	-	-	-	2,000,000
<u>3,403,060</u>	<u>693,288</u>	<u>475,594</u>	<u>8,227,301</u>	<u>4,723,056</u>
1,754,428	300,734	763,650	9,824,124	
4,633,750	1,086,142	763,650	15,548,992	
<u>(2,879,322)</u>	<u>(785,408)</u>	<u>-</u>	<u>(5,724,868)</u>	

STATE SHARED REVENUES FUND BUDGET SUMMARY

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2024 Revised Budget	FY2024 Projected	FY2025 Proposed Budget	\$ Variance FY2025 vs FY2024	% Variance FY2025 vs FY2024	FY2026 Projected	\$ Variance FY2026 vs FY2025
Beginning Fund Balance										
Restricted for Major Street Maintenanc	222,295	352,275	212,275	211,622	211,622	196,622	(15,653)	100%	196,622	0.00%
Revenues										
Major Street Maintenance										
Motor Vehicle Tax	180,756	226,706	200,000	200,000	225,000	215,000	15,000	7.5%	221,500	3.02%
Gasoline Tax	216,940	212,641	250,000	250,000	260,000	285,000	35,000	14.0%	293,550	3.00%
Total Revenues	<u>397,696</u>	<u>439,347</u>	<u>450,000</u>	<u>450,000</u>	<u>485,000</u>	<u>500,000</u>	<u>50,000</u>	<u>11.1%</u>	<u>515,050</u>	
Transfers from other funds	-	-	-	-	-	-				
Total sources of funds	<u>619,991</u>	<u>791,622</u>	<u>662,275</u>	<u>661,622</u>	<u>696,622</u>	<u>696,622</u>	<u>34,347</u>	<u>5.2%</u>	<u>711,672</u>	<u>2.16%</u>
Expenditures	267,716	580,000	500,000	500,000	500,000	500,000	-	0.0%	500,000	0.00%
Transfers to other funds	-	-	-	-	-	-	-	0.0%		
Ending Fund Balance										
Restricted for Major Street Maintenanc	352,275	211,622	162,275	161,622	196,622	196,622	34,347	21.2%	211,672	7.65%
Total uses of funds	<u>619,991</u>	<u>791,622</u>	<u>662,275</u>	<u>661,622</u>	<u>696,622</u>	<u>696,622</u>	<u>34,347</u>	<u>5.2%</u>	<u>711,672</u>	<u>2.16%</u>

For detailed department information, please see page 213 (Public Works).

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

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2024 Revised Budget	FY2024 Projected	FY2025 Proposed Budget	\$ Variance FY2025 vs FY2024	% Variance FY2025 vs FY2024	FY2026 Projected	% Variance FY2026 vs FY2025
Beginning Fund Balance										
Restricted for Lodgers Tax	387,358	318,699	228,654	300,971	300,971	260,122	31,468	13.8%	267,502	2.84%
Revenues										
Lodgers Tax - Promotion	355,835	425,156	400,000	400,000	450,000	500,000	100,000	25.0%	510,000	2.00%
Investment Income	(10,786)	10,494	4,000	4,000	4,000	5,000	1,000	25.0%	8,000	60.00%
Total Revenues	<u>345,049</u>	<u>435,650</u>	<u>404,000</u>	<u>404,000</u>	<u>454,000</u>	<u>505,000</u>	<u>101,000</u>	<u>25.0%</u>	<u>518,000</u>	
Total sources of funds	<u>732,407</u>	<u>754,349</u>	<u>632,654</u>	<u>704,971</u>	<u>754,971</u>	<u>765,122</u>	<u>132,468</u>	<u>20.9%</u>	<u>785,502</u>	<u>2.66%</u>
Expenditures										
Professional/Contractual	371,575	421,730	481,702	481,702	481,702	441,702	(40,000)	-8.3%	481,702	9.06%
Materials & Supplies	34,073	29,397	10,000	10,000	10,000	50,000	40,000	400.0%	51,000	
Interfund charges - Administration	8,060	2,251	3,147	3,147	3,147	5,918	2,771	88.1%	6,036	1.99%
Total Expenditures	<u>413,708</u>	<u>453,378</u>	<u>494,849</u>	<u>494,849</u>	<u>494,849</u>	<u>497,620</u>	<u>2,771</u>	<u>0.6%</u>	<u>538,738</u>	
Ending fund balance										
Restricted for Lodgers Tax	318,699	300,971	137,805	210,122	260,122	267,502	129,697	94.1%	246,764	-7.75%
Total uses of funds	<u>732,407</u>	<u>754,349</u>	<u>632,654</u>	<u>704,971</u>	<u>754,971</u>	<u>765,122</u>	<u>132,468</u>	<u>20.9%</u>	<u>785,502</u>	<u>2.66%</u>

For detailed department information, please see page 157 (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

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2024 Revised Budget	FY2024 Projected	FY2025 Proposed Budget	\$ Variance FY2025 vs FY2024	% Variance FY2025 vs FY2024	FY2026 Projected	% Variance FY2026 vs FY2025
Beginning Fund Balance										
Restricted - Community Health Council	15,308	74,737	92,737	111,036	111,036	131,047	38,310	100.0%	26,206	-80.00%
Restricted - Law Enforcement Protection	5,903	4,303	-	77,728	77,728	35,459	35,459	0.0%	35,459	0.00%
Restricted - Law Enforcement Retention	-	-	-	-	-	28,000	28,000	0.0%	28,000	0.00%
Restricted - Local DWI	49,059	62,318	74,412	62,417	62,417	59,561	(14,851)	100.0%	59,559	0.00%
Restricted - Forfeitures and Seizures	-	-	-	-	-	-	-	-	-	-
Restricted - Fire Marshal	943,687	1,390,670	1,984,833	2,143,147	2,143,147	2,371,566	386,733	19.5%	364,664	-84.62%
Restricted - Fire EMS	-	-	-	369	369	164	164	-	164	0.00%
Total Beginning Fund Balance	<u>1,013,957</u>	<u>1,532,028</u>	<u>2,151,982</u>	<u>2,394,697</u>	<u>2,394,697</u>	<u>2,625,798</u>	<u>473,816</u>	<u>22.0%</u>	<u>514,053</u>	<u>-80.42%</u>
Revenues										
State Grant - Community Health Council	59,461	112,952	119,952	350,285	350,285	15,333	(104,619)	-87.2%	15,333	0.00%
State Grant - Law Enforcement Protection	39,800	78,000	152,000	152,000	153,000	156,560	4,560	3.0%	161,000	2.84%
State Grant - Law Enforcement Retention	-	11,448	12,000	12,000	40,000	25,400	13,400	100.0%	26,000	2.36%
State Grant - Local DWI	74,322	75,449	115,344	127,044	115,344	147,802	32,458	28.1%	152,000	2.84%
State Grant - Fire Marshal	843,003	1,013,647	947,000	1,147,904	1,147,904	975,000	28,000	3.0%	975,000	0.00%
State Grant - Fire EMS	-	10,424	10,150	10,219	10,219	10,455	305	3.0%	10,455	0.00%
Investment Income	(40,536)	61,115	39,697	29,000	80,515	78,774	39,077	98.4%	81,137	3.00%
Total Revenues	<u>976,050</u>	<u>1,363,035</u>	<u>1,396,143</u>	<u>1,828,452</u>	<u>1,897,267</u>	<u>1,409,324</u>	<u>13,181</u>	<u>0.9%</u>	<u>1,420,925</u>	<u>0.82%</u>
Transfers from other funds	14,950	11,700	11,700	11,700	-	-	(11,700)	-100.0%	-	-
Total sources of funds	<u>2,004,957</u>	<u>2,906,763</u>	<u>3,559,825</u>	<u>4,234,849</u>	<u>4,291,964</u>	<u>4,035,122</u>	<u>475,297</u>	<u>13.4%</u>	<u>1,934,978</u>	<u>-52.05%</u>
Expenditures										
Community Health Council	32	76,653	113,292	366,971	330,274	120,174	6,882	6.1%	26,206	-78.19%
Law Enforcement Protection	41,400	4,575	152,000	229,728	195,269	156,560	4,560	3.0%	161,000	2.84%
Law Enforcement Retention	-	11,448	12,000	12,000	12,000	25,400	13,400	-	26,000	2.36%
Local DWI	76,013	87,050	135,175	118,200	118,200	147,804	12,629	9.3%	152,000	2.84%
Fire Marshal	355,484	322,285	2,971,530	3,223,509	1,000,000	3,060,676	89,146	3.0%	975,000	-68.14%
Fire EMS	-	10,055	10,150	10,424	10,424	10,455	305	3.0%	10,455	0.00%
Total Expenditures	<u>472,929</u>	<u>512,066</u>	<u>3,394,147</u>	<u>3,960,832</u>	<u>1,666,167</u>	<u>3,521,069</u>	<u>126,922</u>	<u>3.7%</u>	<u>1,350,661</u>	<u>-61.64%</u>
Transfers to other funds	-	-	-	-	-	-	-	-	-	-
Ending fund balance										
Restricted - Community Health Council	74,737	111,036	99,397	94,350	131,047	26,206	(73,191)	-73.6%	15,333	-
Restricted - Law Enforcement Protection	4,303	77,728	-	-	35,459	35,459	35,459	-	35,459	0.00%
Restricted - Law Enforcement Retention	-	-	-	-	28,000	28,000	-	-	28,000	-
Restricted - Local DWI	62,318	62,417	66,281	82,961	59,561	59,559	(6,722)	-10.1%	59,559	0.00%
Restricted - Forfeitures and Seizures	-	-	-	-	-	-	-	-	-	-
Restricted - Fire Marshal	1,390,670	2,143,147	-	96,542	2,371,566	364,664	364,664	-	445,801	-
Restricted - Fire EMS	-	369	-	164	164	164	164	-	164	0.00%
Total Ending fund balance	<u>1,532,028</u>	<u>2,394,697</u>	<u>165,678</u>	<u>274,017</u>	<u>2,625,798</u>	<u>514,053</u>	<u>320,375</u>	<u>193.4%</u>	<u>-</u>	<u>-</u>
Total uses of funds	<u>2,004,957</u>	<u>2,906,763</u>	<u>3,559,825</u>	<u>4,234,849</u>	<u>4,291,964</u>	<u>4,035,122</u>	<u>447,297</u>	<u>12.6%</u>	<u>2,954,651</u>	<u>-100.00%</u>

For detailed department information, please see pages 177 (Community Services), 199 (Fire) and 205 (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

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2024 Revised Budget	FY2024 Projected	FY2025 Proposed Budget	\$ Variance FY2025 vs FY2024	% Variance FY2025 vs FY2024	FY2026 Projected	% Variance FY2026 vs FY2025
Beginning Fund Balance										
Restricted for Health Care Assistance	731,959	1,304,428	2,305,769	2,323,703	2,323,703	2,632,955	327,186	14.2%	2,677,183	1.68%
Nonspendable for Prepaid Items	15,450	15,450	-	-	-	-	-	0.0%	-	-
Total Beginning Fund Balance	<u>747,409</u>	<u>1,319,878</u>	<u>2,305,769</u>	<u>2,323,703</u>	<u>2,323,703</u>	<u>2,632,955</u>	<u>327,186</u>	<u>14.2%</u>	<u>2,677,183</u>	
Revenues										
Gross Receipts Taxes	2,366,549	3,276,019	3,263,000	3,263,000	3,750,000	3,862,000	599,000	18.4%	3,978,000	3.00%
Rental Income	41,347	31,000	0	0	-	-	-	0.0%	-	-
Investment Income	(24,893)	40,128	46,115	46,115	46,115	78,989	32,874	71.3%	80,315	1.68%
Other Income	420,156	-	-	0	-	-	-	-	-	-
Total Revenues	<u>2,803,159</u>	<u>3,347,147</u>	<u>3,309,115</u>	<u>3,309,115</u>	<u>3,796,115</u>	<u>3,940,989</u>	<u>631,874</u>	<u>19.1%</u>	<u>4,058,315</u>	<u>2.98%</u>
Transfers from other funds	650,000	650,000	650,000	650,000	650,000	650,000	-	0.0%	650,000	0.00%
Total sources of funds	<u>4,200,568</u>	<u>5,317,025</u>	<u>6,264,884</u>	<u>6,282,818</u>	<u>6,769,818</u>	<u>7,223,944</u>	<u>959,060</u>	<u>15.3%</u>	<u>7,385,498</u>	<u>2.24%</u>
Expenditures										
Salaries and Benefits	101,273	110,626	146,000	146,000	146,000	120,933	(25,067)	-17.2%	124,561	3.00%
Professional/Contractual Services	2,761,569	2,825,977	3,119,280	3,119,280	3,974,443	4,423,393	512	0.02%	4,556,095	3.00%
Materials and Supplies	16,491	56,023	17,662	17,662	15,896	1,648	(16,014)	-90.7%	1,697	2.97%
Intra/Interfund Charges	1,357	696	524	524	524	787	263	50.2%	811	3.05%
Total Expenditures	<u>2,880,690</u>	<u>2,993,322</u>	<u>3,283,466</u>	<u>3,283,466</u>	<u>4,136,863</u>	<u>4,546,761</u>	<u>1,263,295</u>	<u>38.5%</u>	<u>4,683,164</u>	<u>3.00%</u>
Ending fund balance										
Restricted for Health Care Assistance	1,304,428	2,323,703	2,981,418	2,999,352	2,632,955	2,677,183	(304,235)	-10.2%	2,702,335	0.94%
Nonspendable for Prepaid Items	15,450	-	-	-	-	-	-	0.0%	-	-
Total Ending fund balance	<u>1,319,878</u>	<u>2,323,703</u>	<u>2,981,418</u>	<u>2,999,352</u>	<u>2,632,955</u>	<u>2,677,183</u>	<u>(304,235)</u>		<u>2,702,335</u>	<u>0.94%</u>
Total uses of funds	<u>4,200,568</u>	<u>5,317,025</u>	<u>6,264,884</u>	<u>6,282,818</u>	<u>6,769,818</u>	<u>7,223,944</u>	<u>959,060</u>	<u>15.3%</u>	<u>7,385,498</u>	<u>2.24%</u>

For detailed department information, please see page 177 (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

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2024 Revised Budget	FY2024 Projected	FY2025 Proposed Budget	\$ Variance FY2025 vs FY2024	% Variance FY2025 vs FY2024	FY2026 Projected	% Variance FY2026 vs FY2025
Beginning Fund Balance										
Assigned for Econ Development	6,394,517	5,522,850	5,395,045	4,277,954	4,277,954	6,282,382	887,337	16.4%	3,403,060	-45.83%
Nonspendable	-	-	-	-	-	-	-	0.0%	-	0.00%
Total beginning fund balance	<u>6,394,517</u>	<u>5,522,850</u>	<u>5,395,045</u>	<u>4,277,954</u>	<u>4,277,954</u>	<u>6,282,382</u>	<u>887,337</u>		<u>3,403,060</u>	
Revenues										
Investment Income	(162,964)	148,301	108,000	108,000	108,000	108,000	-	0.0%	102,092	-5.47%
Loan Repayment	95,505	117,663	46,429	46,428	46,428	46,428	(1)	0.0%	46,428	0.00%
Other	-	-	-	-	-	-	-	0.0%	-	
Total revenues	<u>(67,459)</u>	<u>265,964</u>	<u>154,429</u>	<u>154,428</u>	<u>154,428</u>	<u>154,428</u>	<u>(1)</u>	<u>0.0%</u>	<u>148,520</u>	
Transfers from other funds	1,600,000	1,600,000	1,600,000	4,000,000	4,000,000	1,600,000	-	100.0%	1,600,000	0.00%
Total sources of funds	<u>7,927,058</u>	<u>7,388,814</u>	<u>7,149,474</u>	<u>8,432,382</u>	<u>8,432,382</u>	<u>8,036,810</u>	<u>887,336</u>		<u>5,151,580</u>	<u>-35.90%</u>
Expenditures										
Economic Development Programs	-	-	150,000	150,000	150,000	250,000	100,000	166.7%	-	-100.00%
Infrastructure and Housing	39,060	729,536	2,383,750	4,783,750	-	2,383,750	-	0.0%	-	-100.00%
Local Econ Dev Loans/Grants	-	277,211	400,000	400,000	400,000	400,000	-	0.0%	400,000	0.00%
Grants to Schools	2,200,000	-	1,200,000	1,200,000	1,200,000	1,200,000	-	0.0%	1,200,000	0.00%
Housing Rehabilitation Program	90,148	104,113	200,000	200,000	200,000	200,000	-	0.0%	200,000	0.00%
Downpayment Assistance Program	75,000	-	200,000	200,000	200,000	200,000	-	0.0%	200,000	0.00%
Total Expenditures	<u>2,404,208</u>	<u>1,110,860</u>	<u>4,533,750</u>	<u>6,933,750</u>	<u>2,150,000</u>	<u>4,633,750</u>	<u>100,000</u>	<u>2.2%</u>	<u>2,000,000</u>	<u>-56.84%</u>
Transfers to other funds		2,000,000	2,000,000	2,000,000	-	-	(2,000,000)		-	
Ending fund balance										
Assigned for Econ Development	5,522,850	4,277,954	615,724	(501,368)	6,282,382	3,403,060	2,787,336	452.7%	3,151,580	-7.39%
Nonspendable	-	-	-	-	-	-	-		-	
Ending fund balance	<u>5,522,850</u>	<u>4,277,954</u>	<u>615,724</u>	<u>(501,368)</u>	<u>6,282,382</u>	<u>3,403,060</u>	<u>2,787,336</u>	<u>452.7%</u>	<u>3,151,580</u>	<u>-7.39%</u>
Total uses of funds	7,927,058	7,388,814	7,149,474	8,432,382	8,432,382	8,036,810	887,336	12.4%	5,151,580	

For detailed department information, please see page 157 (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

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2024 Revised Budget	FY2024 Projected	FY2025 Proposed Budget	\$ Variance FY2025 vs FY2026	% Variance FY2025 vs FY2026	FY2026 Projected	% Variance FY2026 vs FY2025
Beginning Fund Balance										
Restricted for Property Tax Valuation	676,400	669,947	620,956	655,653	655,653	609,268	(11,688)	-1.9%	508,089	-16.61%
Restricted for Clerk's Recording Equipr	136,017	88,305	16,170	39,622	39,622	7,622	(8,548)	-52.9%	121	-98.41%
Restricted for Bench Warrant Collectio	-	-	3,300	28,400	28,400	25,312	22,012	667.0%	20,631	-18.49%
Restricted for Aquatic Center Operatio	37,548	36,486	36,486	37,416	37,416	37,416	930	2.5%	35,538	-5.02%
Restricted for Library Operations	4,055	4,237	3,037	4,459	4,459	2,459	(578)	-19.0%	74	-96.98%
Restricted for National Opioid Settleme	-	-	-	128,834	128,834	796,619			128,834	
Total Beginning Fund Balance	854,020	798,975	679,949	894,384	894,384	1,478,696	2,128	0.3%	693,288	-53.11%
Revenues										
Property Tax Administrative Fees	216,918	232,510	225,000	225,000	225,000	230,000	5,000	2.2%	241,500	5.00%
Clerk's Recording Fees	26,106	17,592	27,000	27,000	20,000	20,000	(7,000)	-25.9%	20,000	0.00%
Bench Warrant Fees	900	400	3,300	3,300	500	500	(2,800)	-84.8%	515	3.00%
Aquatic Center Gifts / Donations	-	-	3,000	3,000	-	-	(3,000)	-100.0%	-	-
Library Gifts / Donations	300	100	3,200	3,200	-	-	(3,200)	-100.0%	-	-
National Opioid Settlement	-	128,834	30,000	767,785	767,785	-	(30,000)	-100.0%	-	-
Investment Income	(24,175)	24,182	14,000	14,000	14,000	20,234	6,234	44.5%	20,799	2.79%
Total Revenues	220,049	403,618	305,500	1,043,285	1,027,285	270,734	(34,766)	-11.4%	282,814	4.46%
Transfers from other funds	86,384	30,000	30,000	30,000	30,000	30,000	-	0.0%	30,000	0.00%
Total sources of funds	1,160,453	1,232,593	1,015,449	1,967,669	1,951,669	1,779,430	(32,638)	-3.2%	1,006,102	-43.46%
Expenditures										
Property Tax Valuation	205,729	262,137	327,512	327,512	278,385	349,457	21,945	6.7%	359,941	3.00%
Clerk's Recording Equipment	127,349	73,816	26,700	138,062	59,000	27,501	801	3.0%	20,000	-27.28%
Bench Warrant Collections	28,400	2,000	33,588	33,588	33,588	35,940	2,352	7.0%	37,018	3.00%
Aquatic Center Gift	-	256	3,000	3,000	-	3,000	0	0.0%	-	-100.00%
Library Gift	-	-	3,200	3,200	2,000	2,459	(741)	-23.2%	2,400	-2.40%
National Opioid Settlement	-	-	30,000	767,785	100,000	667,785	637,785	0.0%	-	-100.00%
Total Expenditures	361,478	338,209	424,000	1,273,147	472,973	1,086,142	662,142	156.2%	419,359	-61.39%
Transfers to Other Funds	-	-	-	-	-	-	-	-	-	-
Ending fund balance										
Restricted for Property Tax Valuation	669,947	655,653	529,500	570,141	609,268	508,089	(21,411)	-4.0%	408,756	-19.55%
Restricted for Clerk's Recording Equipr	88,305	39,622	18,480	(65,940)	7,622	121	(18,359)	-99.3%	125	3.00%
Restricted for Bench Warrant Collectio	-	28,400	3,016	25,612	25,312	20,631	17,615	584.0%	14,747	-28.52%
Restricted for Aquatic Center Operatio	36,486	37,416	37,350	38,459	37,416	35,538	(1,811)	-4.8%	36,605	3.00%
Restricted for Library Operations	4,237	4,459	3,103	4,535	2,459	74	(3,029)	-97.6%	(2,324)	-3231.84%
Restricted for National Opioid Settleme	-	128,834	-	128,834	796,619	128,834	128,834	0.0%	128,834	0.00%
Total Ending fund balance	798,975	894,384	591,449	572,807	1,478,696	693,288	101,839	17.2%	586,743	-15.37%
Total uses of funds	1,160,453	1,232,593	1,015,449	1,845,954	1,951,669	1,779,430	763,981	75.2%	1,006,102	-43.46%

For detailed department information, please see page 103 (Municipal Court), 121 (Assessor), 127 (Clerk), and 177 (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

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2024 Revised Budget	FY2024 Projected	FY2025 Proposed Budget	\$ Variance FY2025 vs FY2024	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Beginning Fund Balance										
Assigned for ARPA Fund	1,881,101	2,633,540	1,453,540	-	-	-	(1,453,540)	100.0%	-	
Assigned for Covid-19 Emergency Response	359,139	233,186	219,199	223,975	223,975	223,975	4,776	100.0%	223,975	0.00%
Assigned for Other Declarations	317,774	164,708	136,019	251,619	251,619	251,619	115,600	100.0%	251,619	0.00%
Assigned for Las Conchas Fire Recovery	69,994	79,467	79,467	-	-	-	(79,467)	100.0%	-	
Assigned for September 2013 Flood Damage	93,101	307,769	307,769	-	-	-	(307,769)	100.0%	-	
Total Beginning Fund Balance	<u>2,721,109</u>	<u>3,418,670</u>	<u>2,195,994</u>	<u>475,594</u>	<u>475,594</u>	<u>475,594</u>	<u>(387,236)</u>		<u>475,594</u>	<u>0.00%</u>
Revenues										
ARPA Fund	1,881,101	819,892	50,000	50,000	1,150,000	763,650	713,650	0.0%	-	
Snow & Wind Event - Federal Indirect	233,580	115,600	-	-	-	-	-	0.0%	-	
LC-Intergovernmental - Federal Indirect	9,473	-	-	-	-	-	-	0.0%	-	
FD-Intergovernmental - Federal Indirect	214,667	-	-	-	-	-	-	0.0%	-	
Total Revenues	<u>2,338,821</u>	<u>935,492</u>	<u>50,000</u>	<u>50,000</u>	<u>1,150,000</u>	<u>763,650</u>	<u>713,650</u>	<u>0.0%</u>	<u>-</u>	<u>-100.00%</u>
Transfers from other funds	<u>250,000</u>							<u>0.0%</u>	<u>-</u>	
Total sources of funds	<u>5,309,930</u>	<u>4,354,162</u>	<u>2,245,994</u>	<u>525,594</u>	<u>1,625,594</u>	<u>1,239,244</u>	<u>326,414</u>	<u>100.0%</u>	<u>475,594</u>	<u>-61.62%</u>
Expenditures										
ARPA Fund	-	819,892	1,434,833	1,913,650	1,150,000	763,650	(671,183)	100.0%	-	
Covid-19 Emergency Response	125,953	9,211	219,199	223,975	-	-	(219,199)	100.0%	-	
Other Declarations	85,292	28,689	136,019	136,019	-	-	(136,019)	100.0%	-	
Las Conchas Fire Recovery	-	-	79,467	-	-	-	(79,467)	100.0%	-	
September 2013 Flood Damage	-	-	307,769	-	-	-	(307,769)	100.0%	-	
Total ending expenditures	<u>211,245</u>	<u>857,792</u>	<u>2,177,287</u>	<u>2,273,644</u>	<u>1,150,000</u>	<u>763,650</u>	<u>(1,413,637)</u>	<u>100.0%</u>	<u>-</u>	<u>-100.00%</u>
Transfers to other funds	<u>1,680,015</u>	<u>387,235</u>								
Ending fund balance										
Assigned for ARPA Fund	2,633,540	-	68,707	(1,863,650)	-	-	(68,707)	100.0%	-	
Assigned for Covid-19 Emergency Response	233,186	223,975	-	-	223,975	223,975	223,975	0.0%	223,975	0.00%
Assigned for Other Declarations	164,708	251,619	-	251,619	251,619	251,619	251,619	0.0%	251,619	0.00%
Assigned for Las Conchas Fire Recovery	79,467	-	-	-	-	-	-	0.0%	-	
Assigned for September 2013 Flood Damage	307,769	-	-	-	-	-	-	0.0%	-	
Total Ending Fund Balance	<u>3,418,670</u>	<u>475,594</u>	<u>68,707</u>	<u>(1,612,031)</u>	<u>475,594</u>	<u>475,594</u>	<u>406,887</u>	<u>100.0%</u>	<u>475,594</u>	<u>0.00%</u>
Total uses of funds	<u>5,309,930</u>	<u>1,720,621</u>	<u>2,245,994</u>	<u>661,613</u>	<u>1,625,594</u>	<u>1,239,244</u>	<u>(1,006,750)</u>	<u>100.0%</u>	<u>475,594</u>	<u>-61.62%</u>

For detailed department information, please see page 271 (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

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2024 Revised Budget	FY2024 Projected	FY2025 Proposed Budget	\$ Variance FY2025 vs FY2024	% Variance FY2025 vs FY2024	FY2026 Projected	% Variance FY2026 vs FY2025
Beginning Fund Balance										
Restricted for Debt Service	313,540	314,456	315,456	324,248	324,248	333,975	18,519	5.9%	343,994	3.00%
Total Beginning Fund Balance										
Revenues										
Investment Income	916	9,792	1,020	1,020	9,727	10,019	8,999	882.3%	10,629	6.09%
Transfers from other funds	4,556,409	4,552,409	5,250,159	4,550,159	4,550,159	4,549,159	(701,000)	-13.4%	9,826,159	116.00%
Total sources of funds	<u>4,557,325</u>	<u>4,562,201</u>	<u>5,251,179</u>	<u>4,551,179</u>	<u>4,559,886</u>	<u>4,893,153</u>	<u>(692,001)</u>	-13.2%	<u>10,180,783</u>	108.06%
Expenditures	4,556,409	4,552,409	5,250,159	4,550,159	4,550,159	4,549,159	(701,000)	-13.4%	9,826,159	116.00%
Ending fund balance										
Restricted for Debt Service	-	-	-	-	-	-	-			
Restricted for Debt Service	314,456	324,248	316,476	325,268	333,975	343,994	27,518	8.7%	354,624	3.09%
Total uses of funds	<u>4,870,865</u>	<u>4,876,657</u>	<u>5,566,635</u>	<u>4,875,427</u>	<u>4,884,134</u>	<u>4,893,153</u>	<u>(673,482)</u>	-12.1%	<u>10,180,783</u>	108.06%

For detailed information, please see page 271 (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>2024 ADOPTED BUDGET</u>
Fiscal Year (FY) 2024 Adopted				
Total beginning fund balance / working capital	\$ 2,657,869	36,171,461	38,829,330	47,162,597
Revenues and other sources	85,736,000	4,285,549	<u>90,021,549</u>	77,749,380
Transfers from other funds	23,244,614	-	23,244,614	17,597,425
Expenditures	77,071,614	-	<u>77,071,614</u>	74,553,922
Transfers to other funds	-	1,630,000	1,630,000	1,591,003
Total fund balance / working capital ending FY2024	<u>\$ 34,566,869</u>	<u>38,827,010</u>	<u>73,393,879</u>	<u>66,364,477</u>
<hr/>				
Total FY2025 sources of funding	\$ 108,980,614	4,285,549	113,266,163	
Total FY2025 uses of funding	<u>77,071,614</u>	<u>1,630,000</u>	<u>78,701,614</u>	
Net increase / (decrease) in fund balance / working capital	<u>\$ 31,909,000</u>	<u>2,655,549</u>	<u>34,564,549</u>	

CAPITAL IMPROVEMENT PROJECTS (CIP) FUND STATEMENT

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2024 Revised Budget	FY2024 Projected	FY2025 Proposed Budget	\$ Variance FY2025 vs FY2024	% Variance FY2025 vs FY2025	FY2026 Projected	\$ Variance FY2026 vs FY2025
Beginning Fund Balance	32,399,358	36,646,423	13,802,248	49,364,788	49,364,788	2,657,869	(11,144,379)	-80.7%	34,566,869	1200.55%
Revenues										
Intergovernmental - Federal Grants	798,736	171,973	7,666,380	7,666,380	7,666,380	6,136,000	(1,530,380)	-20.0%	-	-100.00%
Intergovernmental - State Grants	534,779	3,040,299	2,916,000	2,916,000	2,916,000	3,000,000	84,000	2.9%	-	-100.00%
Debt Proceeds - GRT Rev Bonds	-	-	30,000,000	30,000,000	-	40,000,000	10,000,000	33.3%	-	-100.00%
Debt Proceeds GRT - Broadband	-	-	35,000,000	35,000,000	-	35,000,000	-	0.0%	-	-100.00%
Land Sale Proceeds	30,772	22,320	1,500,000	1,500,000	-	1,600,000	100,000	6.7%	2,200,000	37.50%
Total Revenues	<u>1,364,287</u>	<u>3,234,593</u>	<u>77,082,380</u>	<u>77,082,380</u>	<u>10,582,380</u>	<u>85,736,000</u>	<u>8,653,620</u>	<u>11.2%</u>	<u>2,200,000</u>	
Transfers from Other Funds										
General Fund	12,435,042	19,441,299	16,006,422	23,256,422	23,256,422	21,614,614	5,608,192	35.0%	23,885,538	10.51%
Capital Project Permanent Fund	1,439,845	1,575,170	1,591,003	1,591,003	1,591,003	1,630,000	38,997	2.5%	1,770,000	8.59%
Total Transfers from Other Funds	<u>13,874,887</u>	<u>21,016,469</u>	<u>17,597,425</u>	<u>24,847,425</u>	<u>24,847,425</u>	<u>23,244,614</u>	<u>5,647,189</u>	<u>32.1%</u>	<u>25,655,538</u>	
Total sources of funds	<u>47,638,532</u>	<u>60,897,485</u>	<u>108,482,053</u>	<u>151,294,593</u>	<u>84,794,593</u>	<u>111,638,483</u>	<u>(2,490,759)</u>	<u>-2.3%</u>	<u>62,422,407</u>	<u>-44.09%</u>
Expenditures by Department										
Public Works	95,469	246,689	9,250,000	10,770,503	10,770,503	10,667,500	1,417,500	15.3%	2,685,875	-74.82%
Community Development	908,471	384,416	10,000,000	21,937,270	21,237,619	8,000,000	(2,000,000)	-20.0%	9,000,000	12.50%
Public Works-Transportation	4,211,936	8,338,574	9,432,500	20,718,095	21,275,294	9,620,000	187,500	2.0%	6,040,000	-37.21%
Community Services	5,437,593	1,820,318	10,115,000	26,766,096	26,390,041	10,105,000	(10,000)	-0.1%	6,866,650	-32.05%
ASD and County Manager	338,640	742,700	35,756,422	38,547,074	2,463,267	38,679,114	2,922,692	8.2%	2,992,488	-92.26%
Total Expenditures	<u>10,992,109</u>	<u>11,532,697</u>	<u>74,553,922</u>	<u>118,739,038</u>	<u>82,136,724</u>	<u>77,071,614</u>	<u>2,517,692</u>	<u>3.4%</u>	<u>27,585,013</u>	<u>-64.21%</u>
Ending fund balance	36,646,423	49,364,788	33,928,131	32,555,555	2,657,869	34,566,869	638,738	1.9%	34,837,394	0.78%
Total uses of funds	<u>47,638,532</u>	<u>60,897,485</u>	<u>108,482,053</u>	<u>151,294,593</u>	<u>84,794,593</u>	<u>111,638,483</u>	<u>3,156,430</u>	<u>2.9%</u>	<u>62,422,407</u>	<u>-44.09%</u>

For detailed department information, please see page 273 (Capital Improvements).

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

CAPITAL PROJECTS PERMANENT FUND BUDGET SUMMARY

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2024 Revised Budget	FY2024 Projected	FY2025 Adopted Budget	\$ Variance FY2025 vs FY2024	% Variance FY2025 vs FY2024	FY2026 Proposed Budget	% Variance FY2026 vs FY2025
Beginning Fund Balance										
Restricted for Income Stabilization	11,509,554	1,120,334	3,186,938	4,254,147	4,254,147	6,326,398	3,139,460	98.5%	8,459,658	33.72%
Nonspendable for Capital Improve	27,639,536	29,654,458	30,173,411	29,331,757	29,331,757	29,845,063	(328,348)	-1.1%	30,367,352	1.75%
Total Beginning Fund Balance	<u>39,149,090</u>	<u>30,774,792</u>	<u>33,360,349</u>	<u>33,585,904</u>	<u>33,585,904</u>	<u>36,171,461</u>	<u>2,811,112</u>		<u>38,827,010</u>	<u>7.34%</u>
Revenues										
Investment Income	(6,934,453)	4,386,283	667,000	667,000	4,160,727	4,285,549	3,618,549	542.5%	2,330,000	-45.63%
Total sources of funds	<u>32,214,637</u>	<u>35,161,075</u>	<u>34,027,349</u>	<u>34,252,904</u>	<u>37,746,631</u>	<u>40,457,010</u>	<u>6,429,661</u>	18.9%	<u>41,157,010</u>	1.73%
Transfers to Other Funds	1,439,845	1,575,170	1,591,003	1,591,003	1,575,170	1,630,000	38,997	2.5%	1,682,000	3.19%
Ending fund balance										
Restricted for Income Stabilization	1,120,334	4,254,147	1,734,900	2,816,838	6,326,398	8,459,658	6,724,758	387.6%	8,576,229	1.38%
Restricted for Capital Improvements	29,654,458	29,331,757	30,701,446	29,845,063	29,845,063	30,367,352	(334,094)	-1.1%	30,898,781	1.75%
Total Ending Fund Balance	<u>30,774,792</u>	<u>33,585,904</u>	<u>32,436,346</u>	<u>32,661,901</u>	<u>36,171,461</u>	<u>38,827,010</u>	<u>6,390,664</u>	19.7%	<u>39,475,010</u>	
Total uses of funds	<u>32,214,637</u>	<u>35,161,074</u>	<u>34,027,349</u>	<u>34,252,904</u>	<u>37,746,631</u>	<u>40,457,010</u>	<u>6,429,661</u>	18.9%	<u>41,157,010</u>	1.73%

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

**ENTERPRISE FUNDS 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>FY2024 ADOPTED BUDGET</u>
Fiscal Year (FY) 2025 Proposed						
Total beginning fund balance / working capital	\$ 3,871,232	4,180,242	3,631,843	602,206	12,285,523	7,628,879
Revenues and other sources	10,228,369	5,704,880	46,878,916	120,000	62,932,165	63,333,163
Transfers from other funds	-	1,200,000	-	689,326	1,889,326	1,857,326
Expenditures	10,423,028	7,549,188	43,506,156	848,817	62,327,189	62,574,407
Transfers to other funds	-	-	3,862,000	-	3,862,000	3,263,000
Total fund balance / working capital ending FY2025	\$ <u>3,676,572</u>	<u>3,535,934</u>	<u>3,142,603</u>	<u>562,715</u>	<u>10,917,825</u>	<u>6,981,961</u>
<hr/>						
Total FY2025 sources of funding	\$ 10,228,369	6,904,880	46,878,916	809,326	64,821,491	
Total FY2025 uses of funding	<u>10,423,028</u>	<u>7,549,188</u>	<u>47,368,156</u>	<u>848,817</u>	<u>66,189,189</u>	
Net increase / (decrease) in fund balance / working capital	\$ <u>(194,659)</u>	<u>(644,308)</u>	<u>(489,240)</u>	<u>(39,491)</u>	<u>(1,367,698)</u>	

ENVIRONMENTAL SERVICES FUND

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2024 Revised Budget	FY2024 Projected	FY2025 Proposed Budget	\$ Variance FY2025 vs FY2024	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Beginning working capital	1,493,876	4,422,061	1,849,023	3,710,221	3,710,221	3,871,232	2,022,209	109.4%	3,676,572	-5.0%
Revenues										
Gross receipts tax - special purpos	1,183,275	1,638,009	1,640,000	1,640,000	1,885,000	1,941,000	301,000	18.4%	2,000,000	3.0%
State Grants - Other	31,808	74,125	-	-	-	-	-	-	-	-
Residential service	2,253,820	2,248,337	2,423,000	2,423,000	2,423,000	2,616,840	193,840	8.0%	2,826,187	8.0%
Commercial service	644,857	627,044	744,768	744,768	567,722	613,140	(131,628)	-17.7%	662,191	8.0%
Transfer station service	428,351	389,390	690,000	690,000	690,000	745,200	55,200	8.0%	804,816	8.0%
Interfund charges for services	66,133	51,862	79,920	79,920	60,780	65,642	(14,278)	-17.9%	70,894	8.0%
Miscellaneous revenue	356,524	163,858	120,750	120,750	160,135	130,410	9,660	8.0%	140,843	8.0%
Debt Proceeds	-	-	4,000,000	4,000,000	-	4,000,000	-	100.0%	-	-
Interest Income	(66,215)	138,601	50,000	50,000	111,307	116,137	66,137	132.3%	110,297	-5.0%
	4,898,553	5,331,226	9,748,438	9,748,438	5,897,944	10,228,369	479,931	4.9%	6,615,228	-35.3%
Transfers from other funds										
General Fund	2,400,000	-	-	-	-	-	-	-	-	-
Expenses by Program										
Salaries and benefits	1,367,609	1,495,982	1,970,558	1,970,558	1,674,974	1,955,557	(15,001)	-0.8%	2,014,224	3.0%
Operations	2,641,344	4,117,762	3,492,974	3,544,088	3,012,475	3,795,181	302,207	8.7%	3,795,181	0.0%
Capital Outlay	17,928	57,823	4,209,218	4,643,627	643,627	4,335,495	126,277	3.0%	443,000	-89.8%
Debt Service	329,652	330,113	326,985	326,985	405,857	336,795	9,810	3.0%	324,728	-3.6%
	4,356,533	6,001,680	9,999,735	10,485,258	5,736,933	10,423,028	423,293	4.2%	6,577,133	-36.9%
Nonbudgeted Items										
Nonbudgeted items and changes in long-term assets and liabilities	(13,835)	(41,386)	-	-	-	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-	-	-	-	-	-
Ending working capital	4,422,061	3,710,221	1,597,726	2,973,401	3,871,232	3,676,572	2,078,846	130.1%	3,714,668	1.04%

For detailed department information, please see page 213 (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

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2024 Revised Budget	FY2024 Projected	FY2025 Proposed Budget	\$ Variance FY2025 vs FY2024	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Beginning working capital	2,946,678	2,947,810	2,692,099	3,086,601	3,086,601	4,180,242	1,488,143	55.3%	3,535,934	-15.41%
Revenues										
FTA - DOT 5311 Operating/Admin/Capit	2,318,787	1,678,951	2,672,690	2,672,690	2,819,099	3,373,212	700,522	26.2%	3,474,000	2.99%
FTA - DOT 5310/5339 Capital	-	-	192,637	243,222	2,533,174	178,741	(13,896)	-7.2%	178,741	0.00%
Other Grants	-	-	-	-	-	-	-	-	-	-
NCRTD-Regional Grant to LAC	1,319,711	1,600,000	1,876,289	1,876,289	1,821,640	1,821,640	(54,649)	-2.9%	1,876,000	2.98%
National Park Service	55,991	123,495	200,662	200,662	198,938	205,880	5,218	2.6%	212,000	2.97%
Other revenue	-	-	-	-	-	-	-	-	-	-
Interest Income	(66,290)	67,097	53,842	53,842	89,947	125,407	71,565	132.9%	129,000	2.86%
	3,628,199	3,469,543	4,996,120	5,046,705	7,462,798	5,704,880	708,760	14.2%	5,869,741	2.89%
Transfers from other funds										
General Fund	1,050,000	1,050,000	1,200,000	1,200,000	1,200,000	1,200,000	-	0.0%	1,200,000	0.00%
Expenses by Program										
Salaries and benefits	2,439,420	2,404,266	3,839,991	3,839,991	3,097,534	3,863,329	23,338	0.6%	3,979,000	2.99%
Operations	1,740,324	1,994,198	2,152,960	2,205,683	1,463,225	2,433,787	280,827	13.0%	2,506,801	3.00%
Capital Outlay	469,784	-	1,088,959	4,979,013	3,008,398	1,252,072	163,113	15.0%	1,289,634	3.00%
	4,649,528	4,398,507	7,081,910	11,024,687	7,569,157	7,549,188	467,278	6.6%	7,775,435	3.00%
Nonbudgeted Items										
Nonbudgeted items and changes in long-term assets and liabilities	(27,539)	17,755	-	-	-	-	-	-	-	-
Transfers to Other Funds										
Ending working capital	<u>2,947,810</u>	<u>3,086,601</u>	<u>1,806,309</u>	<u>(1,691,381)</u>	<u>4,180,242</u>	<u>3,535,934</u>	<u>1,729,625</u>	<u>95.8%</u>	<u>2,830,240</u>	<u>-19.96%</u>

For detailed department information, please see page 213 (Public Works)

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

FIRE FUND

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2024 Revised Budget	FY2024 Projected	FY2025 Proposed Budget	\$ Variance FY2025 vs FY2024	% Variance FY2025 vs FY2024	FY2026 Projected	% Variance FY2026 vs FY2025
Beginning working capital	\$ 2,292,913	3,007,491	2,357,882	3,260,317	3,260,317	3,631,843	1,273,961	54.0%	3,142,603	-13.47%
Revenues										
LANL Fire Cooperative Agmt	21,083,368	22,648,555	34,758,947	42,620,390	42,620,390	32,637,812	(2,121,135)	-6.1%	33,907,616	3.89%
Ambulance revenues	683,146	723,379	560,000	560,000	560,000	520,000	(40,000)	-7.1%	520,000	0.00%
Interdepartmental revenues	6,877,611	7,679,815	9,407,440	13,603,828	13,603,828	9,337,438	(70,002)	-0.7%	8,598,252	-7.92%
Deployment revenues	206,688	2,085	504,620	504,620	45,000	521,666	17,046	3.4%	521,666	0.00%
Misc. revenue	420,246	666	-	-	-	-	-	0.0%	-	-
Fire Protection Excise Tax	2,366,549	3,276,049	3,263,000	3,263,000	3,750,000	3,862,000	599,000	18.4%	3,978,000	3.00%
	31,637,608	34,330,549	48,494,007	60,551,838	60,579,218	46,878,916	(1,615,091)	-3.3%	47,525,534	1.38%
Expenses by Program										
LANL Fire Cooperative Agreemer	27,731,450	30,606,155	44,202,816	56,372,692	56,372,692	42,944,490	(1,258,326)	-2.8%	44,615,285	3.89%
Mutual Aid Deployments	371,050	239,800	464,620	490,160	45,000	521,666	57,046	12.3%	521,666	0.00%
Other Non-Cooperative Agreemer	-	-	40,000	40,000	40,000	40,000	-	0.0%	40,000	0.00%
	28,102,500	30,845,955	44,707,436	56,902,852	56,457,692	43,506,156	(1,201,280)	-2.7%	45,176,951	3.84%
Nonbudgeted Items										
Nonbudgeted items and changes in long-term assets and liabilities	(267,530)	(572,768)	-	-	-	-	-	0.0%	-	-
Transfers to Other Funds	2,553,000	2,659,000	3,263,000	3,263,000	3,750,000	3,862,000	599,000	18.4%	3,978,000	3.00%
Ending working capital	3,007,491	3,260,317	2,881,453	3,646,303	3,631,843	3,142,603	261,150	9.1%	1,513,186	-51.85%
Expenses by Object										
Salaries and benefits	20,907,447	23,196,382	33,262,901	42,232,994	42,232,994	31,956,785	(1,306,116)	-3.9%	33,070,198	3.48%
Operations	7,195,053	7,649,573	11,444,535	14,669,858	14,224,698	11,549,371	(104,836)	0.9%	12,106,753	4.83%
	28,102,500	30,845,955	44,707,436	56,902,852	56,457,692	43,506,156	(1,201,280)	-2.7%	45,176,951	3.84%

For detailed department information, please see page 199 (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

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2024 Revised Budget	FY2024 Projected	FY2025 Proposed Budget	\$ Variance FY2025 vs FY2024	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Beginning working capital	732,183	1,139,763	729,875	2,168,413	2,168,413	602,206	(127,669)	-17.5%	562,715	-6.56%
Revenues										
Federal Grants	179,536	1,164,128	-	-	3,813	-	-	0.0%	-	
State Grants	-	150,332	-	2,900,000	2,900,000	-	-	0.0%	-	
Operational Revenues	76,289	76,846	80,000	80,000	80,000	80,000	-	0.0%	80,000	0.00%
Interest Income	(19,941)	34,659	14,598	14,598	38,000	40,000	25,403	174.0%	40,000	0.00%
	235,884	1,425,965	94,598	2,994,598	3,021,813	120,000	25,403	26.9%	120,000	0.00%
Transfers from other funds										
General Fund	784,063	1,217,555	657,326	907,326	907,326	689,326	32,000	4.9%	689,326	0.00%
Emergency Declarations Fund	102,636	-	-	-	-	-	-	0.0%	-	
	886,699	1,217,555	657,326	907,326	907,326	689,326	32,000	0	689,326	-
Expenses by Program										
Salaries and benefits	102,754	117,117	162,955	162,955	162,955	150,959	(11,996)	-7.4%	155,488	3.00%
Operations	546,782	1,460,686	500,780	5,130,800	5,130,800	572,619	71,839	14.3%	589,798	3.00%
Capital Outlay	61,500	40,000	120,000	200,000	200,000	123,600	3,600	3.0%	127,308	3.00%
Fiscal Charges	730	238	1,591	1,591	1,591	1,639	48	3.0%	1,688	3.00%
	711,766	1,618,041	785,326	5,495,346	5,495,346	848,817	63,491	8.1%	874,282	3.00%
Nonbudgeted Items										
Nonbudgeted items and changes in long-term assets and liabilities	99,399	3,171	-	-	-	-	-	0.0%	-	
Ending working capital	<u>1,139,763</u>	<u>2,168,413</u>	<u>696,473</u>	<u>574,991</u>	<u>602,206</u>	<u>562,715</u>	<u>(133,758)</u>	<u>-19.2%</u>	<u>497,759</u>	<u>-11.54%</u>

For detailed department information, please see page 213 (Public Works)

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

JOINT UTILITIES FUND

	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Projected	FY2025 Proposed	\$ Variance FY2025 vs FY2024	% Variance FY2025 vs FY2024	FY2026 Projected	% Variance FY2026 vs FY2025
Beginning working capital	24,789,640	26,640,107	17,310,313	17,310,313	9,370,890	(7,939,424)	-45.9%	12,757,544	36.1%
Revenues									
Wholesale sales	35,577,506	45,059,960	50,728,411	50,728,411	49,649,861	(1,078,550)	-2.1%	50,579,543	1.9%
Retail sales	32,760,431	35,979,611	48,712,927	48,712,927	42,190,038	(6,522,889)	-13.4%	44,946,112	6.5%
Non Potable sales	309,302	197,184	310,019	310,019	204,578	(105,441)	-34.0%	212,250	3.8%
Grant/Loan Proceeds	1,629,335	18,329,533	8,650,000	43,897,548	10,040,000	1,390,000	16.1%	15,083,500	50.2%
Other revenues	1,063,793	469,961	363,373	429,418	557,708	194,335	53.5%	544,298	-2.4%
Repayment of Interfund Loan	187,569	187,569	187,569	187,569	-	(187,569)	-100.0%	-	0.0%
Interest income	(923,078)	1,330,993	483,645	1,275,828	1,364,288	880,643	182.1%	1,631,887	19.6%
Total Revenues	<u>70,604,858</u>	<u>101,554,811</u>	<u>109,435,944</u>	<u>145,541,720</u>	<u>104,006,473</u>	<u>(5,429,471)</u>	<u>-5.0%</u>	<u>112,997,590</u>	<u>8.6%</u>
Transfers from other funds	1,962,434	2,000,000	2,000,000	6,511,181	-	(2,000,000)	-100.0%	-	
Expenses by Program									
Electric	44,808,173	59,797,562	68,962,069	71,083,136	65,623,126	(3,338,943)	-4.8%	76,170,513	16.1%
Gas	7,717,843	13,587,487	16,937,060	17,281,464	10,571,100	(6,365,960)	-37.6%	11,337,607	7.3%
Water	11,154,509	12,370,362	23,252,307	47,460,630	15,067,186	(8,185,121)	-35.2%	15,722,966	4.4%
Wastewater	9,322,577	21,230,053	7,973,569	22,547,017	8,110,170	136,601	1.7%	7,715,975	-4.9%
Total Expenses by Program	<u>73,003,101</u>	<u>106,985,464</u>	<u>117,125,005</u>	<u>158,372,247</u>	<u>99,371,582</u>	<u>(17,753,423)</u>	<u>-15.2%</u>	<u>110,947,061</u>	<u>11.6%</u>
Nonbudgeted Items									
Nonbudgeted items and changes in long-term assets and liabilities	2,864,364	(4,899,263)	-	-	-	-		-	
Transfers to Other Funds	578,088	999,878	1,620,078	1,620,078	1,248,237	(371,841)	-23.0%	1,352,334	8.3%
Ending working capital	<u>26,640,107</u>	<u>17,310,313</u>	<u>10,001,174</u>	<u>9,370,890</u>	<u>12,757,544</u>	<u>2,756,369</u>	<u>27.6%</u>	<u>13,455,739</u>	<u>5.5%</u>

For detailed department information, please see page 245 (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

	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Projected	FY2025 Proposed	\$ Variance FY2025 vs FY2024	% Variance FY2025 vs FY2024	FY2026 Projected	% Variance FY2026 vs FY2025
Beginning working capital	2,565,889	6,792,119	2,044,737	3,535,291	(3,549,800)	(5,594,537)	-273.6%	(4,264,988)	20.1%
Revenues									
Wholesale sales	34,577,658	43,391,580	48,827,161	48,827,161	47,898,062	(929,099)	-1.90%	48,740,154	1.76%
Retail sales	13,567,261	13,489,572	14,971,374	14,971,374	16,771,591	1,800,217	12.02%	18,518,320	10.41%
Grant Loan Proceeds								9,700,000	
Other revenues	704,432	268,755	288,968	355,013	427,768	138,800	48.03%	418,839	-2.09%
Interest income	(250,921)	714,466	196,045	455,916	531,696	335,651	171.21%	578,551	8.81%
Total Revenues	<u>48,598,430</u>	<u>57,864,374</u>	<u>64,283,548</u>	<u>64,609,464</u>	<u>65,629,117</u>	<u>1,345,569</u>	2.09%	<u>77,955,864</u>	18.78%
Transfers from other funds	4,528	-	-	80,416	-			-	
Expenses by Program									
Salaries and benefits	7,088,601	7,995,258	9,657,394	9,657,394	10,027,421	370,027	3.83%	10,372,406	3.44%
Operations	36,556,015	50,678,721	58,272,944	60,394,011	54,490,989	(3,781,955)	-6.49%	64,539,969	18.44%
Capital	48,517	130,256	113,000	113,000	88,900	(24,100)	-21.33%	79,827	-10.21%
Debt Service	1,115,039	993,327	918,731	918,731	1,015,816	97,085	10.57%	1,178,311	16.00%
Total Expenses by Type	<u>44,808,173</u>	<u>59,797,562</u>	<u>68,962,069</u>	<u>71,083,136</u>	<u>65,623,126</u>	<u>(3,338,943)</u>	-4.84%	<u>76,170,513</u>	16.07%
Nonbudgeted Items									
Nonbudgeted items and changes in long-term assets and liabilities	685,445	(669,607)				-			
Transfers to Other Funds	254,000	654,033	691,835	691,835	721,179	29,344	4.24%	796,288	10.41%
Ending working capital	<u>6,792,119</u>	<u>3,535,291</u>	<u>(3,325,619)</u>	<u>(3,549,800)</u>	<u>(4,264,988)</u>	<u>(939,369)</u>	28.25%	<u>(3,275,925)</u>	-23.19%

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

	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Projected	FY2025 Proposed	\$ Variance FY2025 vs FY2024	% Variance FY2025 vs FY2024	FY2026 Projected	% Variance FY2026 vs FY2025
Beginning working capital	3,195,146	2,593,937	4,008,940	(629,153)	1,772,185	(2,236,755)	-55.8%	2,017,537	13.8%
Revenues									
Wholesale sales									
Retail sales	6,982,380	10,557,917	19,876,727	19,876,727	11,286,019	(8,590,708)	-43.2%	11,906,750	5.5%
Other revenues	181,834	45,815	21,227	21,227	20,000	(1,227)	-5.8%	20,000	0.0%
Interest income	(76,149)	27,344	-	44,244	37,491	37,491	#DIV/0!	13,833	-63.1%
Total Revenues	<u>7,088,065</u>	<u>10,631,075</u>	<u>19,897,954</u>	<u>19,942,198</u>	<u>11,343,510</u>	<u>(8,554,444)</u>	<u>-43.0%</u>	<u>11,940,583</u>	<u>5.3%</u>
Transfers from other funds	1,158	0	0	668,847	-	-		-	
Expenses by Type									
Salaries and benefits	748,123	926,806	904,804	904,804	1,194,631	289,827	32.0%	1,237,856	3.6%
Operations	6,969,720	12,645,812	15,841,256	16,175,160	9,376,469	(6,464,787)	-40.8%	10,099,751	7.7%
Capital	-	14,870	191,000	201,500	-	(191,000)	100.0%	-	
Debt Service	-	-	-	-	-	-	0.0%	-	
Total Expenses by Program	<u>7,717,843</u>	<u>13,587,487</u>	<u>16,937,060</u>	<u>17,281,464</u>	<u>10,571,100</u>	<u>(6,365,960)</u>	<u>-37.6%</u>	<u>11,337,607</u>	<u>7.3%</u>
Nonbudgeted Items									
Nonbudgeted items and changes in long-term assets and liabilities	27,411	79,167	-	-	-	-	-	-	
Transfers to Other Funds	-	345,845	928,243	928,243	527,058	(401,185)	-43.2%	556,046	5.5%
Ending working capital	<u>2,593,937</u>	<u>(629,153)</u>	<u>6,041,591</u>	<u>1,772,185</u>	<u>2,017,537</u>	<u>(4,024,054)</u>	<u>-66.6%</u>	<u>2,064,467</u>	<u>2.3%</u>

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

COMBINED WATER UTILITY SUBFUND SUMMARY

	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Projected	FY2025 Proposed	\$ Variance FY2025 vs FY2024	% Variance FY2025 vs FY2024	FY2026 Projected	% Variance FY2026 vs FY2025
Beginning working capital	11,722,624	9,397,408	8,669,335	11,041,200	12,162,638	3,493,303	40.3%	15,363,350	26.3%
Revenues									
Wholesale sales	999,848	1,668,380	1,901,250	1,901,250	1,751,799	(149,451)	-7.9%	1,839,389	5.0%
Retail sales	6,075,303	5,747,243	7,220,311	7,220,311	7,356,570	136,259	1.9%	7,611,636	3.5%
Non Potable sales	309,302	197,184	310,019	310,019	204,578	(105,441)	-34.0%	212,250	3.8%
Grant/Loan Proceeds	1,629,335	3,129,533	8,650,000	33,097,548	8,540,000	(110,000)	-1.3%	2,883,500	-66.2%
Other revenues	154,649	154,531	53,178	53,178	99,940	46,762	87.9%	95,459	-4.5%
Repayment of Intra Subfund Loan	187,569	187,569	187,569	187,569	-	-	0.0%	-	-
Interest income	(372,449)	390,356	122,151	312,193	315,011	192,860	157.9%	491,426	56.0%
Total Revenues	<u>8,983,557</u>	<u>11,474,796</u>	<u>18,444,478</u>	<u>43,082,068</u>	<u>18,267,898</u>	<u>(176,580)</u>	<u>-1.0%</u>	<u>13,133,660</u>	<u>-28.1%</u>
Transfers from other funds	1,632,660	2,000,000	2,000,000	5,500,000	-	(2,000,000)	100.0%	-	-
Expenses by Type									
Salaries and benefits	1,758,384	1,807,853	2,384,091	2,384,091	2,623,699	239,608	10.1%	2,717,914	3.6%
Operations	9,139,144	9,948,424	18,825,557	42,997,898	11,431,253	(7,394,304)	-39.3%	11,938,302	4.4%
Capital	16,796	92,120	1,105,796	1,141,778	17,510	(1,088,286)	-98.4%	18,036	3.0%
Debt Service	240,185	521,965	936,863	936,863	994,724	57,861	6.2%	1,048,714	5.4%
Total Expenses by Program	<u>11,154,509</u>	<u>12,370,362</u>	<u>23,252,307</u>	<u>47,460,630</u>	<u>15,067,186</u>	<u>(8,185,121)</u>	<u>-35.2%</u>	<u>15,722,966</u>	<u>4.4%</u>
Nonbudgeted Items									
Nonbudgeted items and changes in long-term assets and liabilities	(1,462,836)	539,358	-	-	-	-	-	-	-
Transfers to Other Funds	324,088	-	-	-	-	-	-	-	-
Ending working capital	<u>9,397,408</u>	<u>11,041,200</u>	<u>5,861,506</u>	<u>12,162,638</u>	<u>15,363,350</u>	<u>9,501,844</u>	<u>162.1%</u>	<u>12,774,044</u>	<u>-16.9%</u>

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

WASTEWATER UTILITY SUBFUND SUMMARY

	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Projected	FY2025 Proposed	\$ Variance FY2025 vs FY2024	% Variance FY2025 vs FY2024	FY2026 Projected	% Variance FY2026 vs FY2025
Beginning working capital	7,305,981	7,856,642	6,365,435	3,362,975	(1,014,133)	(7,379,568)	-115.9%	(1)	-100.0%
Revenues									
Wholesale sales	-	-	-	-	-	-		-	
Retail sales	6,135,488	6,184,880	6,644,515	6,644,515	6,775,858	131,343	2.0%	6,909,406	2.0%
Grant/Loan Proceeds	-	15,200,000	-	10,800,000	1,500,000	1,500,000		2,500,000	66.7%
Other revenues	22,878	860	-	-	10,000	10,000	0.0%	10,000	0.0%
Interest income	(223,560)	198,827	165,449	463,475	480,090	314,641	190.2%	548,077	14.2%
Total Revenues	<u>5,934,807</u>	<u>21,584,566</u>	<u>6,809,964</u>	<u>17,907,990</u>	<u>8,765,948</u>	<u>1,955,984</u>	28.7%	<u>9,967,483</u>	13.7%
Transfers from other funds	324,088	-	-	261,918					
Expenses by Type									
Salaries and benefits	1,535,076	1,614,486	2,395,880	2,395,880	2,146,882	(248,998)	-10.4%	2,202,134	2.6%
Operations	6,983,336	18,724,546	4,812,655	19,386,103	5,111,401	298,746	6.2%	3,410,642	-33.3%
Capital	53,284	50,236	0	0	-	-		-	
Debt Service	750,881	840,784	765,034	765,034	851,887	86,853	11.4%	2,103,199	146.9%
Total Expenses by Program	<u>9,322,577</u>	<u>21,230,053</u>	<u>7,973,569</u>	<u>22,547,017</u>	<u>8,110,170</u>	<u>136,601</u>	1.7%	<u>7,715,975</u>	-4.9%
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Nonbudgeted Items									
Nonbudgeted items and changes in long-term assets and liabilities	3,614,344	(4,848,181)	-	-	-	-		-	
Transfers to Other Funds		-							
Ending working capital	<u><u>7,856,642</u></u>	<u><u>3,362,975</u></u>	<u><u>5,201,830</u></u>	<u><u>(1,014,133)</u></u>	<u><u>(358,355)</u></u>	<u><u>(5,560,185)</u></u>	-106.9%	<u><u>2,251,507</u></u>	-728.3%

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.

**INTERNAL SERVICE FUNDS
COMBINING FUND STATEMENT**

	<u>FLEET FUND</u>	<u>RISK MANAGEMENT FUND</u>	<u>INTERNAL SERVICE COMBINED</u>	<u>FY2024 ADOPTED BUDGET</u>
Fiscal Year (FY) 2024 Adopted				
Total beginning fund balance / working capital	\$ 6,720,628	10,610,358	17,330,985	16,108,088
Revenues and other sources	7,841,996	13,694,787	21,536,783	19,955,372
Transfers from other funds	-	-	-	-
Expenditures	7,690,953	12,923,399.00	20,614,352	19,059,129
Transfers to other funds	-	-	-	-
Total fund balance / working capital ending FY2024	<u>\$ 6,871,671</u>	<u>11,381,746</u>	<u>18,253,417</u>	<u>17,004,331</u>
Total FY2025 sources of funding	\$ 7,841,996	13,694,787	21,536,783	
Total FY2025 uses of funding	<u>7,690,953</u>	<u>12,923,399</u>	<u>20,614,352</u>	
Net increase / (decrease) in fund balance / working capital	<u>\$ 151,043</u>	<u>771,388</u>	<u>922,431</u>	

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

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2024 Revised Budget	FY2024 Projected Budget	FY2025 Adopted Budget	\$ Variance FY2025 vs FY2024	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Beginning working capital	5,422,384	6,134,697	5,691,440	7,021,401	7,021,401	6,720,628	1,029,188	18.1%	6,871,671	2.2%
Revenues										
Internal charges - County	2,876,735	3,537,312	4,382,888	4,382,888	4,382,888	4,860,098	477,210	10.9%	5,103,103	5.0%
Internal charges - Environmental Ser	613,080	874,356	1,044,015	1,044,015	1,044,015	1,051,430	7,415	0.7%	1,104,002	5.0%
Internal charges - Utilities	685,099	952,224	1,117,262	1,117,262	1,117,262	1,274,468	157,206	14.1%	1,338,191	5.0%
Equipment proceeds	532,076	194,672	250,000	250,000	250,000	250,000	0	0.0%	250,000	0.0%
Miscellaneous Revenue	662,587	860,933	150,000	150,000	150,000	150,000	-	0.0%	150,000	0.0%
Interest Income	(173,404)	215,844	113,000	113,000	233,000	256,000	143,000	126.5%	256,000	0.0%
	5,196,173	6,635,341	7,057,165	7,057,165	7,177,165	7,841,996	784,831	11.1%	8,201,296	4.6%
Transfers from other Funds	39,437	78,000	-	48,066	48,066	-	-	0.0%	0	0.0%
Expenses by Program										
Equipment maintenance	3,456,828	3,817,127	4,526,058	4,532,212	4,532,212	4,682,692	156,634	3.5%	4,823,173	3.0%
Equipment replacement	564,093	1,322,778	2,265,770	3,326,436	2,993,792	3,008,261	742,491	32.8%	3,158,674	5.0%
	4,020,921	5,139,905	6,791,828	7,858,648	7,526,004	7,690,953	899,125	13.2%	7,981,847	3.8%
Nonbudgeted Items										
Nonbudgeted items and changes in long-term assets and liabilities	(502,376)	(686,732)	-	-	-	-	-	0.0%	0	0.0%
Ending working capital	6,134,697	7,021,401	5,956,777	6,267,984	6,720,628	6,871,671	914,894	15.4%	7,091,120	3.2%
Expenses by Object										
Salaries and benefits	1,024,396	1,069,501	1,352,197	1,352,197	1,352,197	1,330,095	(22,102)	-1.6%	1,369,998	3.0%
Operations	2,351,257	2,752,526	3,173,861	3,180,015	3,180,015	3,280,597	106,736	3.4%	3,379,015	3.0%
Capital	645,268	1,317,878	2,265,770	3,326,436	2,993,792	3,080,261	814,491	35.9%	3,232,834	5.0%
	4,020,921	5,139,905	6,791,828	7,858,648	7,526,004	7,690,953	899,125	13.2%	7,981,847	3.8%

For detailed department information, please see page 213 (Public Works)

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

RISK MANAGEMENT FUND

	FY 2022 Actual	FY 2023 Actual	FY2024 Adopted Budget	FY2024 Revised Budget	FY2024 Projected Budget	FY2025 Projected Budget	\$ Variance FY2025 vs FY2024	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Beginning working capital	9,757,037	10,208,660	10,416,648	11,105,660	11,105,660	10,610,358	193,710	1.9%	11,381,746	7.27%
Revenues										
Contributions - County	9,303,274	8,508,971	10,534,004	10,534,004	8,807,745	11,169,727	635,723	6.0%	11,849,877	6.09%
Contributions - Employees	1,685,440	1,755,891	2,155,870	2,155,870	1,724,696	2,250,613	94,743	4.4%	2,408,156	7.00%
Miscellaneous	201	346	-	-	-	-	-	0.0%	-	-
Interest Income	(333,704)	380,907	208,333	208,333	490,311	274,447	66,114	31.7%	341,452	24.41%
	10,655,211	10,646,115	12,898,207	12,898,207	11,022,752	13,694,787	796,580	6.2%	14,599,485	6.61%
Expenses by Program										
Group health insurance	8,340,746	8,552,159	9,297,436	9,297,436	8,756,700	9,875,546	578,110	6.2%	10,370,863	5.02%
Unemployment compensation	30,292	-	70,000	70,000	70,000	72,100	2,100	3.0%	72,100	0.00%
Workers' compensation	398,224	418,416	600,000	600,000	600,000	600,000	0	0.0%	600,000	0.00%
Other risk management	1,181,183	1,944,239	2,299,865	2,390,245	2,091,354	2,375,753	75,888	3.3%	2,447,026	3.00%
	9,950,445	10,914,814	12,267,301	12,357,681	11,518,054	12,923,399	656,098	5.3%	13,489,989	4.38%
Nonbudgeted Items										
Nonbudgeted items and changes in long-term assets and liabilities	(253,143)	1,165,699	-	-	-	-	-	0.0%	-	-
Ending working capital	10,208,660	11,105,660	11,047,554	11,646,186	10,610,358	11,381,746	334,192	3.0%	12,491,243	9.75%

Expenses by Object										
Salaries and benefits	370,191	414,890	495,100	495,100	396,080	483,276	(11,824)	-2.4%	497,774	3.00%
Operations	9,580,254	10,499,924	11,772,201	11,862,581	11,121,974	12,440,123	667,922	5.7%	12,992,214	4.44%
	9,950,445	10,914,814	12,267,301	12,357,681	11,518,054	12,923,399	656,098	5.3%	13,489,989	4.38%

For detailed department information, please see page 107 (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.

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

DEPARTMENT / FUND STRUCTURE

Department	Fund	Department Summary
County Council	General	99
Municipal Court	General	103
Municipal Court	Other Special Revenue	103
County Manager	General	107
County Manager	Risk Management	113
County Assessor	General	121
County Assessor	Other Special Revenue	121
County Attorney	General	125
County Clerk	General	127
County Clerk	Other Special Revenue	128
Probate Court	General	132
County Sheriff	General	136
Administrative Services	General	139
Community Development	General	157
Community Services	General	177
Community Services	State Grants	177
Community Services	Health Care Assistance	177
Community Services	Other Special Revenue	177
Fire	General	199
Fire	State Grants	199
Fire	Fire - Enterprise	199
Police	General	205
Police	State Grants	205
Public Works	General	213
Public Works	Capital Improvement Projects	216
Public Works	Environmental Services	238
Public Works	Transit	235
Public Works	Airport	241
Public Works	Fleet	232
Utilities	Joint Utilities System	245
Non Departmental	Emergency Declarations, Debt Service	271

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

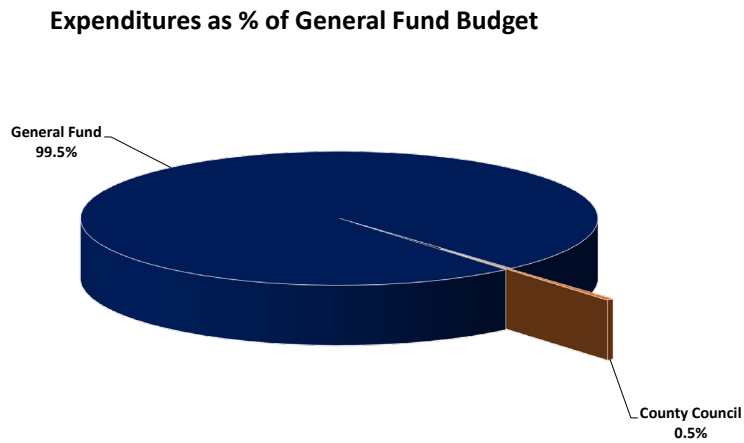
COUNTY COUNCIL

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.



COUNTY COUNCIL

Mission

The mission of the Council is to serve as the governing body for the County and develop policies, goals, and objectives for the County Manager to carry out.

From Charter: The Council shall, except as provided in this Charter, be vested with all power and authority and be charged with all the duties and obligations arising under the constitution and statutes of the State of New Mexico and imposed on counties and municipalities and on their governing bodies.

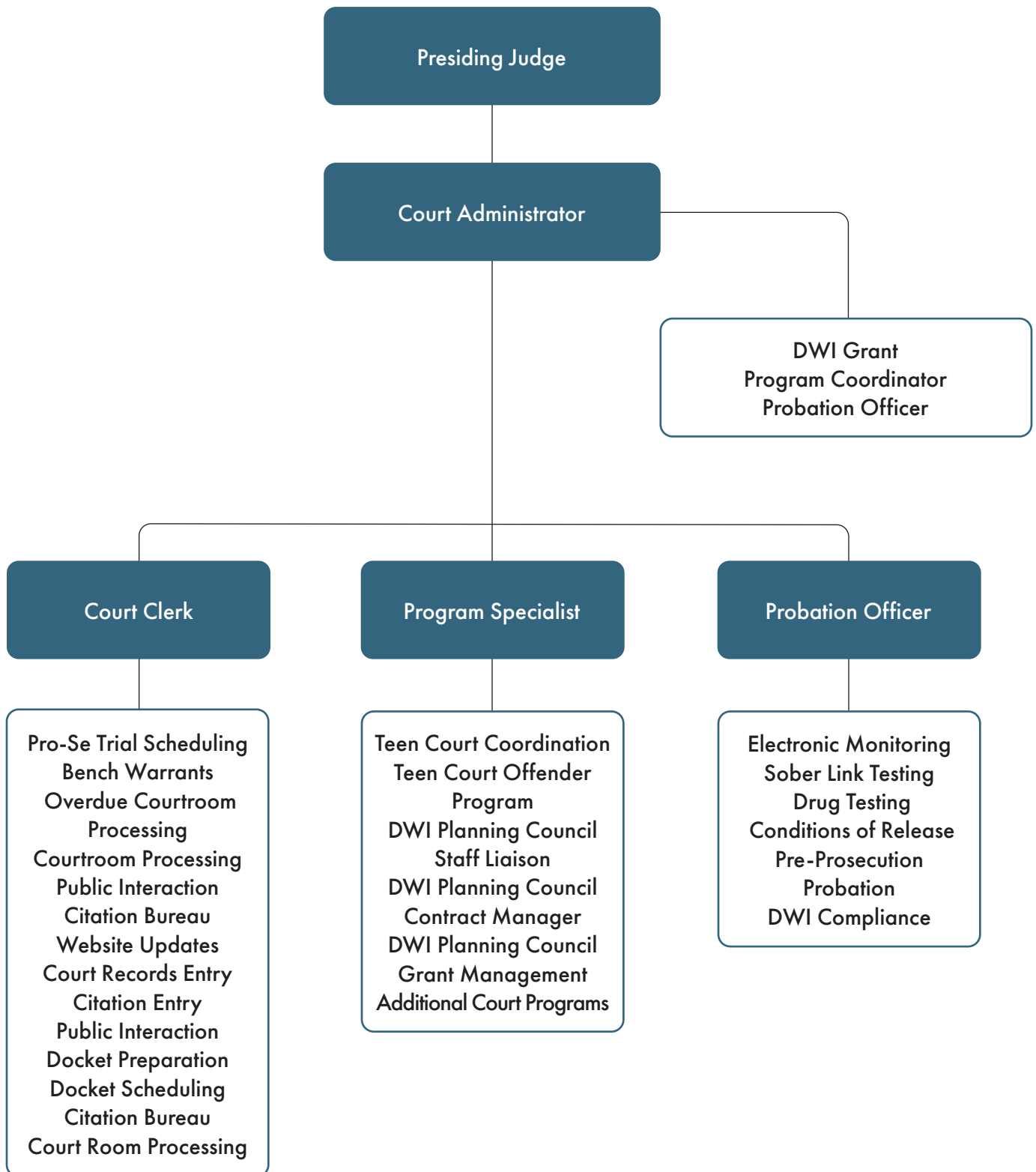
From Chap. 2 of Code: The manager shall make recommendations to the council regarding programs to meet the needs and desires of the citizens of the community, including health, safety, welfare, recreation, internal support operations, capital projects and other programs as appropriate or as directed by the council. The manager shall be responsible for carrying out policies, programs, and implementing goals and objectives approved or directed by the council, not inconsistent with federal, state or local laws and ordinances or with the county Charter.

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2023vs FY2022	FY2026 Projected Budget	% Variance FY2024 vs FY2023
Expenditures by Type:							
Salaries	78,937	80,187	79,902	82,761	4%	85,620	3%
Benefits	13,155	13,006	12,441	12,669	2%	13,049	3%
Professional / contractual services	237,960	263,533	305,221	309,428	1%	318,711	3%
Materials / supplies	12,913	24,382	23,000	23,000	0%	23,690	3%
Interfund charges	2,570	1,880	625	895	43%	922	3%
Capital Outlay	0	0	0	0	-	0	-
	<u>345,534</u>	<u>382,989</u>	<u>421,189</u>	<u>428,753</u>	2%	<u>441,992</u>	3%
FTE Summary:							
Regular (full & part time)	7.00	7.00	7.00	<u>7.00</u>	0%	<u>7.00</u>	0%



Municipal Court



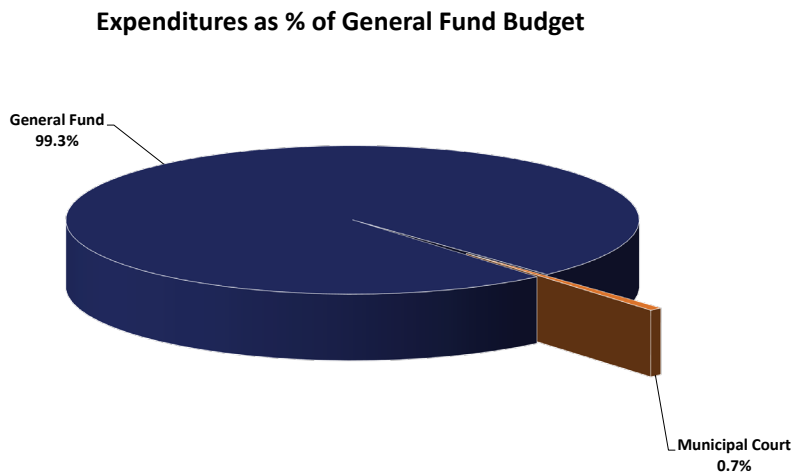
MUNICIPAL COURT

Description

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

Mission

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



MUNICIPAL COURT

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024 vs	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Fund:							
General Fund	577,305	592,873	736,164	689,407	-6%	710,089	3%
Bench Warrant Sub-Fund	28,400	2,000	33,588	35,940	7%	37,018	3%
**State Grants - DWI Fund	0	0	135,175	147,804	9%	152,000	3%
	<u>605,705</u>	<u>594,873</u>	<u>904,927</u>	<u>873,151</u>	-4%	<u>899,107</u>	3%
Expenditures by Type:							
Salaries	369,896	365,808	490,413	479,856	-2%	494,252	3%
Benefits	136,371	141,853	209,059	182,360	-13%	187,831	3%
Professional / contractual services	74,682	63,870	165,913	170,893	3%	175,781	3%
Materials / supplies	11,654	13,623	29,773	30,668	3%	31,588	3%
Interfund charges	11,489	8,238	8,269	7,829	-5%	8,064	3%
Debt / Fiscal Charges	1,613	1,482	1,500	1,545	3%	1,591	3%
	<u>605,705</u>	<u>594,873</u>	<u>904,927</u>	<u>873,151</u>	-4%	<u>899,107</u>	3%
FTE Summary:							
Regular (full & part time)	5.80	5.80	6.00	6.00	-	6.00	-
Limited Term	0.00	0.00	0.00	0.00	-	0.00	-
	<u>5.80</u>	<u>5.80</u>	<u>6.00</u>	<u>6.00</u>	0%	<u>6.00</u>	-

**DWI moved from CSD to Muni Ct in FY24

Budget Overview

The Municipal Court goals and budget for FY25 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 Pre-trial programs which assist the Municipal, Magistrate and District Courts and reduces jail expenses by offering electronic monitoring, alcohol monitoring and drug testing. Programs within the Municipal Court will continue to meet the needs of those in our community by being involved in outreach, prevention and treatment.

MUNICIPAL COURT

Program Purpose

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

- Probation Program
 - Electronic Monitoring (SCRAM),
 - Alcohol Monitoring,
 - Drug Testing,
 - Referrals to substance abuse treatment and mental health support,
 - Referrals for basic needs.
- Pre-trial Program
 - Risk and needs assessments,
 - Electronic Monitoring,
 - Drug and Alcohol testing.
- Community Service referral and verification
- Teen Court
 - First Offender Program,
 - Second Offender Program,
 - Restorative Justice referrals.

Significant Accomplishments - FY2023

* One thousand, five hundred and eighty-nine (1, 589) youth attended the middle school pro-social activities called Hawk Hangout in FY23. After meeting with Los Alamos Public Schools and Los Alamos Police Department, the Municipal Court created a pro-social event to address risk taking behaviors in middle school youth. This is a collaboration with the YMCA, JJAB and Los Alamos Recreation Department.

* One hundred (100) teens participated in the Teen Court Program.

* Eighty (80) people were served on pre-trial release and thirty-seven (37) on probation. One-hundred and fifty-two (152) days were served on electronic monitoring in lieu of jail time. Pre-trial services began to utilize a needs assessment in alignment with a risk assessment to address issues faced by defendants.

* In collaboration with Los Alamos School District, Social Services, Los Alamos Family Council and JJAB, the Court began a series of community conversations. The first one held in March of 2023 had sixty (60) community leaders attend to learn about fentanyl and receive training.



Municipal Court Staff

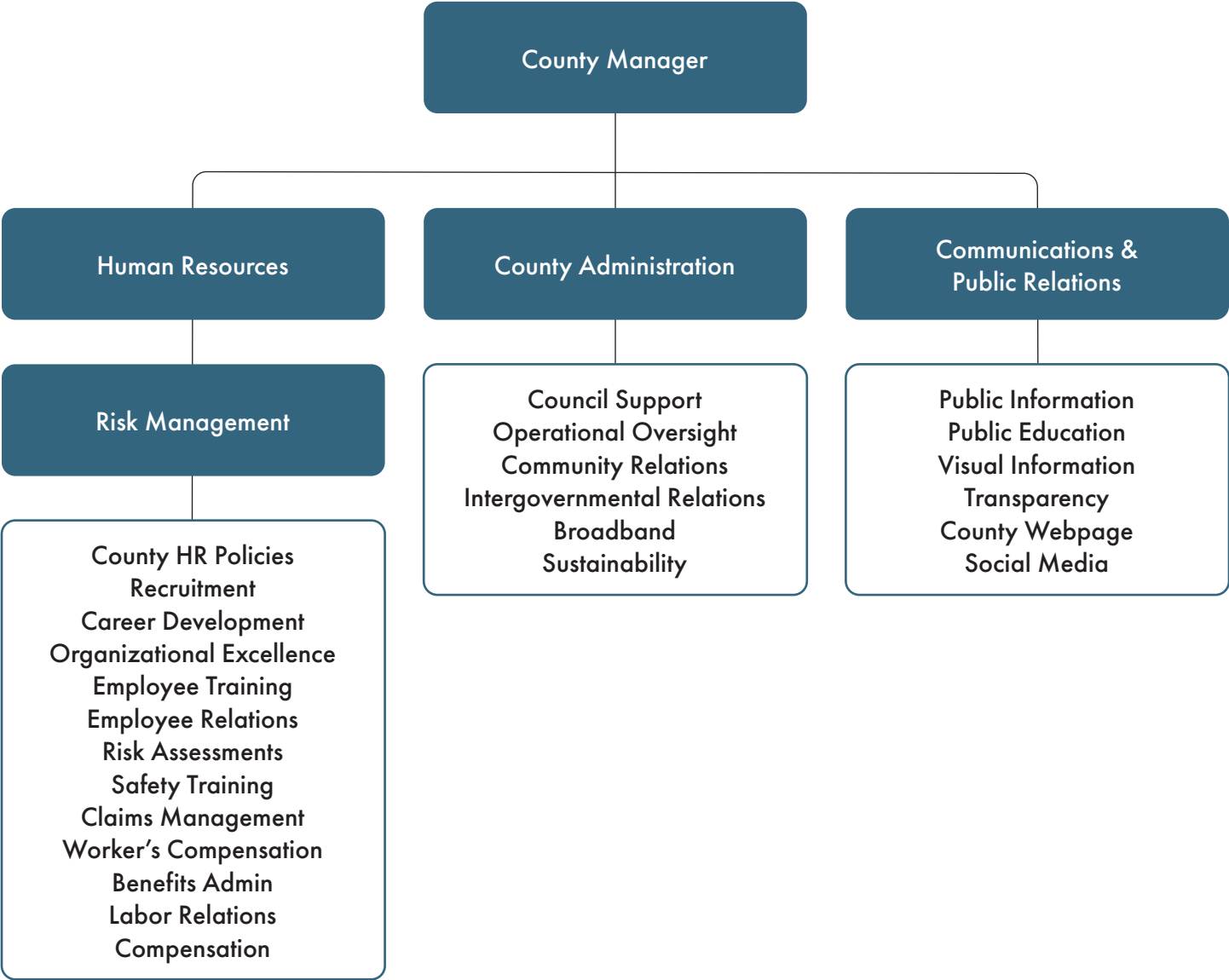


Community Conversation: Fentanyl Awareness



Hawk Hangout in May 2023. 315 kids attended the event.

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, Broadband, and Human Resources.

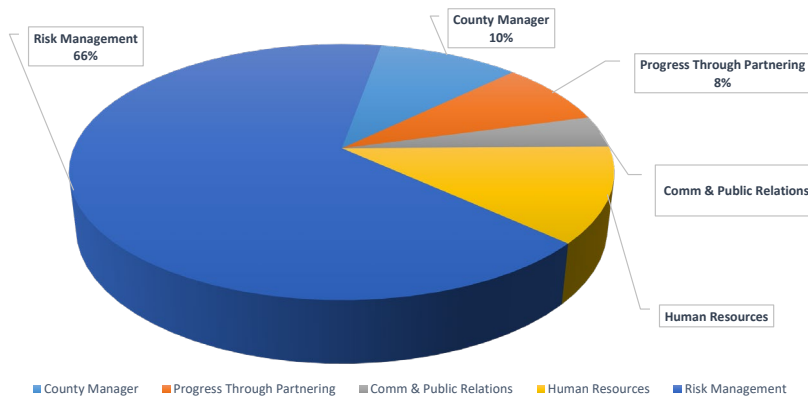
Administration manages the organization of County functions in response to the goals and policies adopted by Council in addition to serving as their main staff support.

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.

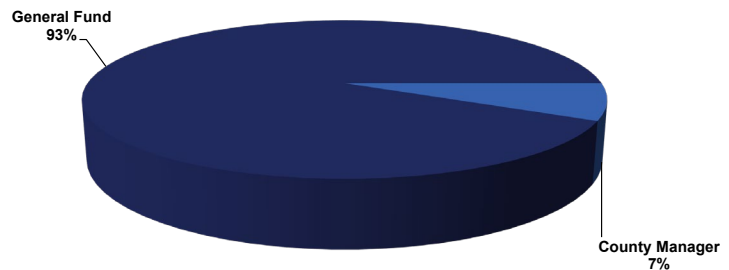
The Human Resources Division administers personnel management and human resources development to provide the County with a highly-qualified and motivated work force. It also supports County departments by providing services such as recruitment, selection, classification, work force management, compensation, 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 by Program



Expenditures as % of General Fund Budget



COUNTY MANAGER

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Program:							
County Manager	1,584,094	1,613,810	2,492,485	1,909,156	-23%	1,966,429	3%
Progress Through Partnering	357,205	795,000	1,500,000	1,500,000	-	1,500,000	-
Broadband	1,664	250,353	0	50,000	-	-	-100%
Sustainability	0	0	0	190,000	-	195,700	3%
Comm & Public Relations	383,059	532,043	740,183	832,319	12%	856,409	3%
Human Resources	1,364,236	1,842,912	2,189,653	2,394,000	9%	2,612,218	9%
Risk Management	9,950,445	10,914,814	12,267,301	12,923,399	5%	12,408,281	-4%
CIP-CMO-Projects	-	-	35,000,000	36,500,000	4%	1,692,488	-95%
	<u>13,640,703</u>	<u>15,948,932</u>	<u>54,189,622</u>	<u>56,298,874</u>	4%	<u>21,231,525</u>	-62%
Expenditures by Fund:							
General	3,690,258	5,034,118	6,922,321	6,875,475	-1%	7,130,756	4%
Risk Management	9,950,445	10,914,814	12,267,301	12,923,399	5%	12,408,281	-4%
Capital Improvement Projects	-	-	35,000,000	36,500,000	4%	1,692,488	-95%
	<u>13,640,703</u>	<u>15,948,932</u>	<u>54,189,622</u>	<u>56,298,874</u>	4%	<u>21,231,525</u>	-62%
FTE Summary:							
Regular (full & part time)	22.00	25.00	26.00	27.00	4%	27.00	-
Limited Term	1.00	0.00	0.00	0.00	N/A	0.00	-
Casual & Temp.	0.00	0.00	2.46	2.46	-	2.46	-
	<u>23.00</u>	<u>25.00</u>	<u>28.46</u>	<u>29.46</u>	4%	<u>29.46</u>	-
FTEs By Program:							
County Manager	6.00	7.00	7.00	7.00	-	7.00	-
Comm & Public Relations	3.00	4.00	4.00	4.00	-	4.00	-
Human Resources	10.00	11.00	12.00	13.00	8%	13.00	-
Risk Management	3.00	3.00	3.00	3.00	-	3.00	-
	<u>22.00</u>	<u>25.00</u>	<u>26.00</u>	<u>27.00</u>	4%	<u>27.00</u>	-

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

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Program:							
County Management	1,584,094	1,613,810	2,492,485	1,909,156	-23%	1,966,429	3%
Broadband	1,664	250,353	0	50,000	-	0	-100%
Sustainability	0	0	0	190,000	-	195,700	3%
Progress Through Partnering	357,205	795,000	1,500,000	1,500,000	-	1,500,000	-
	<u>1,942,963</u>	<u>2,659,163</u>	<u>3,992,485</u>	<u>3,649,156</u>	-9%	<u>3,662,129</u>	-
Expenditures by Type:							
Salaries	936,816	1,116,914	1,413,543	1,253,487	-11%	1,291,091	3%
Benefits	306,129	397,768	549,891	498,835	-9%	513,799	3%
Professional / contractual services	324,766	1,107,164	2,000,200	1,858,695	-7%	1,817,956	-2%
Materials / supplies	360,183	26,865	15,800	19,884	26%	20,481	3%
Interfund charges	15,069	10,452	13,051	18,255	40%	18,803	3%
Capital Outlay	0	0	0	0	-	0	-
	<u>1,942,963</u>	<u>2,659,163</u>	<u>3,992,485</u>	<u>3,649,156</u>	-9%	<u>3,662,129</u>	-
FTE Summary:							
Regular (full & part time)	6.00	7.00	7.00	<u>7.00</u>	-	<u>7.00</u>	-

Budget Overview

The County Administration Division budget supports staff time for department management, Council meeting support, broadband, sustainability, intergovernmental affairs, regional efforts, partnerships and collaborations with local governments, entities, and pueblos, and oversight of County Manager policies.

The proposed budget for Progress thru Partnering program includes funding for North Central Transit District who provides regional transportation services; regional economic development including the recently updated Regional Economic Development Strategic Plan; and regional capital projects as requested by City of Espanola and Rio Arriba County.

COUNTY MANAGER'S OFFICE

Program Purpose

The County Administration Division purpose is to lead staff across the County in fulfilling Council's strategic leadership plan and operational services. This division also manages the following key project areas: Progress Thru Partnering; Intergovernmental Affairs; Broadband; Sustainability; Environmental Cleanup efforts and Land transfer; regional initiatives; and Council support.

Significant Accomplishments - FY2023

- * Planned and sponsored Los Alamos Day at the New Mexico Legislature
- * Completed the update to the Community Broadband Plan
- * Started the Greenhouse Gas Inventory and Climate Action Plan that will determine the baseline greenhouse gas emissions and inform
- * Hosted the Energy Communities Alliance Manhattan Project National Historical Park meeting that included a tour of downtown historic
- * Strategy planning and execution tracking software identified and acquired and will be used to create performance metrics dashboard for
- * Planned and held an advanced screening of "Oppenheimer" that included panel discussions and two showings of the movie



Sustainability Manager Angelica Gurule and Environmental Services staff educate elementary students about ways to reduce their carbon footprint during DPU's Water Festival.



Councilor Randall Ryti participates in a panel discussion during Waste Management Symposia



Representative Theresa Ledger-Fernandez, Chair Denise Derkacs, Councilors Ryti and Cull, and Deputy County Manager Linda Matteson discuss Los Alamos County federal priorities.



Chair Denise Derkacs, Councilor Randall Ryti, County Manager Anne Laurent and Intergovernmental Affairs Manager Danielle Duran visit with Senator Martin Heinrich during an advocacy trip to Washington, DC.

COUNTY MANAGER - PROGRESS THROUGH PARTNERSHIP

Program Purpose

This program was developed in response to Council's 2005 strategic goal for improving intergovernmental relations by providing funding for initiatives that have a regional benefit.

Significant Accomplishments - FY2023

- * Regional Economic Development Initiative (REDI) Plan updated.
- * Awarded Rio Arriba County with funding for Regional Solid Waste support and the Nursing Home and Rehabilitation Center
- * Awarded City of Espanola with funding for Espanola Plaza Area renovations
- * Continued funding for regional transit services



Los Alamos County hosted visitors from National Park Service, Department of Energy and Manhattan Project National Historical Park sister cities—Oak Ridge, TN and Tri-Cities, WA—to discuss park updates and possible partnership opportunities.



Governor Michele Lujan-Grisham hosted a panel discussion and screening of "Oppenheimer" to highlight STEM and workforce development initiatives. Councilors Derkacs, Reagor, and Ryti joined her at the event.

COUNTY MANAGER - COMMUNICATIONS & PUBLIC RELATIONS

Mission

Proactively inform, educate, and involve citizens and employees about County projects, policies, and goals. Promote a culture of open communication and collaboration to foster exceptional customer service.

Communications and Public Relations Budget

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Type:							
Salaries	230,138	280,640	405,039	451,536	11%	465,082	3%
Benefits	89,425	122,007	192,240	210,713	10%	217,034	3%
Professional / contractual services	57,762	106,459	119,806	154,520	29%	159,155	3%
Materials / supplies	5,734	22,937	23,098	15,550	-33%	15,138	-3%
	<u>383,059</u>	<u>532,043</u>	<u>740,183</u>	<u>832,319</u>	12%	<u>856,409</u>	3%
FTE Summary:							
Regular (full & part time)	3.00	4.00	4.00	<u>4.00</u>	-	<u>4.00</u>	-

Budget Overview

The Communications and Public Relations budget supports staff time, advertising, promotion and outreach activities for events and meeting that are related to the community goals, general promotion of County services, fostering better partnerships with other organizations or working relationships within intergovernmental relations and outreach for various special projects, as tasked by the County Council or County Manager. This includes support for the Brand Action Plan and Business recruitment or retention, as well as Tourism initiatives, the Manhattan Project National Historical Park, and related projects or opportunities. The division will continue to support department or contractor requests for a variety of graphic design, photo and video options, along with editing and consulting with County division staff or contractors, as needed.

COUNTY MANAGER - COMMUNICATIONS & PUBLIC RELATIONS

Program Purpose

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

Significant Accomplishments - FY2023

* Leslie Bucklin, the assistant public information officer, and Kelly Stewart, the former economic development marketing specialist, working with the Los Alamos Commerce & Development Organization and volunteers, brought the community together as Oppenheimer ambassadors to leverage the success of the 2023 "Oppenheimer" movie. These efforts earned them a finalist position for the "Most Innovative Campaign" at the 2023 TopHAT Awards, presented by the New Mexico Hospitality Association. Additionally, Leslie and Kelly were finalists for the "Best Print Campaign," attributed to their exceptional suite of printed visitor materials.

* The Communications and Public Relations team, in collaboration with the Information Management staff, successfully launched a new customer-centric website. This included migrating content, training for the various departments, and developing a style guide to ensure consistent and effective communication across the site.

* Staff deployed a diverse array of tools to amplify public engagement across multiple projects and discussions. These tools encompassed increased public meetings and town halls, enhanced use of video content, surveys, and polls, and the implementation of "Have Your Say," an innovative platform designed to gather public feedback effectively.

* Significant enhancements were made to the functionality and appeal of the county's e-newsletters. These improvements led to more engaging content and visual presentation, reduced spam classification, and increased the open rate from 14% to 55%. Furthermore, efforts to expand the social media presence resulted in a 6% increase in followers and a 52% surge in engagement rates.



At the New Mexico Hospitality Association 2023 TopHAT Awards Los Alamos County and Los Alamos Commerce & Development received finalist position for the "Most Innovative Campaign" for Team Oppie. Left to Right: Chamber Director Ryn Herrmann, Executive Director at LACDC Lauren McDaniel, Director of Discover Los Alamos Melanie Pena, former Economic Development Marketing Specialist Kelly Stewart, LA County Assistant Public Information Officer Leslie Bucklin and Executive Director of Los Alamos MainStreet and Creative District Jacquelyn Connolly.



A new county website was launched in October 2023.

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

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Program:							
Human Resources	1,364,236	1,842,912	2,189,653	2,394,000	9%	2,612,218	9%
Risk Management	9,950,445	10,914,814	12,267,301	12,923,399	5%	12,408,281	-4%
	<u>11,314,681</u>	<u>12,757,726</u>	<u>14,456,954</u>	<u>15,317,399</u>	6%	<u>15,020,499</u>	-2%
Expenditures by Fund:							
General	1,364,236	1,842,912	2,189,653	2,394,000	9%	2,612,218	9%
Risk Management	9,950,445	10,914,814	12,267,301	12,923,399	5%	12,408,281	-4%
	<u>11,314,681</u>	<u>12,757,726</u>	<u>14,456,954</u>	<u>15,317,399</u>	6%	<u>15,020,499</u>	-2%
Expenditures by Type:							
Salaries	1,095,923	1,343,198	1,541,677	1,557,139	1%	1,681,125	8%
Benefits	440,952	536,734	695,520	714,664	3%	774,331	8%
Professional / contractual services	9,723,582	10,686,883	12,115,439	12,893,832	6%	12,382,186	-4%
Materials / supplies	35,382	95,391	79,305	124,306	57%	152,755	23%
Interfund charges	18,842	16,668	19,013	27,458	44%	30,103	10%
Capital Outlay	0	78,853	6,000	0	-100%	0	-
	<u>11,314,681</u>	<u>12,757,726</u>	<u>14,456,954</u>	<u>15,317,399</u>	6%	<u>15,020,499</u>	-2%
FTE Summary:							
Regular (full & part time)	13.00	14.00	15.00	16.00	-	16.00	-
Limited Term	1.00	0.00	0.00	0.00	-	0.00	-
Casual & Temp.	0.00	0.00	2.46	2.46	-	2.46	-
	<u>14.00</u>	<u>14.00</u>	<u>17.46</u>	<u>18.46</u>	6%	<u>18.46</u>	-
FTEs By Program:							
Human Resources	10.00	11.00	12.00	13.00	8%	13.00	-
Risk Management	3.00	3.00	3.00	3.00	-	3.00	-
	<u>13.00</u>	<u>14.00</u>	<u>15.00</u>	<u>16.00</u>	7%	<u>16.00</u>	-

Budget Overview

The Human Resources Program will be able to accomplish all basic deliverables for recruitment, employee benefits, employee development, required trainings, employee recognition, workers' compensation, risk compliance, and safety trainings based on the proposed budget. If the County experiences a higher than anticipated turnover rate, the advertising budget and/ or preemployment testing budget may require additional funding. If higher than anticipated workers' compensation claims occur, a budget adjustment may be required.

The County will be conducting a market study on Countywide positions in FY23, which occurs every four years. This project is coordinated with a comprehensive job description review to ensure all County positions are accurate and encompass any changes departments need to optimize services.

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 - FY2023

- * Introduced Microsoft Excel and Word training: 73 staff completed
- * Resumed Leadership Academy 10 (paused due to Covid) and graduated number 14 staff, ran class 11- graduated 19 staff
- * Partnered with The Solutions Group to provide monthly webinars on effective communication, professional development, teamwork, and more; number of attendees = 167
- * Partnered with Los Alamos Police Department to provide Active Shooter training twice, trained 33 staff
- * Configured training library purchased by Risk Division, added 13 new online classes = 381 completions
- * Configured additional professional development online training = 4 online courses, 66 completions
- * Launched Customer Service Bootcamp, 28 staff trained in FY23
- * Piloted Leadership PowerSkills (continuation of leadership development training path) ,17 staff completed course
- * DEI training: Working with Our Pueblo Neighbors, 12 staff attended
- * Partnered with DPU to create online training to fulfill annual safety requirement: 239 completions
- * Modified New Employee Onboarding process to facilitate technical setup, trained every single new employee (318) in county policies and practices
- * Finalized training matrix for 382 job classes and created 68 automated assignment rules to ensure accuracy and consistency with enterprise-wide training

COUNTY MANAGER - HUMAN RESOURCES PROGRAM

Performance Measures

Medical - 558	
PPO 35	381
Self	152
<u>Self +1</u>	86
Family	143
PPO 45	177
Self	93
<u>Self +1</u>	31
Family	53
Dental - 593	
Self	247
<u>Self +1</u>	114
Family	232
VSP - 574	
Self	239
<u>Self +1</u>	116
Family	219

PERA	Total # of employees	EE %	ER 5% PU	ER %	ER Total
<25K - General County	8	9.58		10.80	20.38
General County	463	10.58	5.07	10.80	15.87
Police	36	13.63	5.17	20.15	25.32
Fire	160	15.08	5.12	22.90	28.02
Detention	16	13.86	5.29	18.30	23.59

Mandatory Benefits	Total number	EE %	ER%
Basic Life Insurance	688		
Basic ADD	688		
LTD *	679	0.25	0.25
LAC Pension *	679	1%	9%

** Regular employees only*

	FY 2023 Actual	FY 2024 Actual
% Increase in applications received from previous FY	32.25%	33.50%
Total completed applications received	1,690	2256
Employees Hired	318	265 (46 Declined)

Performance Measures Narrative and Analysis

- * 188 Job postings opened.
- * 2,256 total Applications received and reviewed.
- * Hired 265 employees via Recruitments /Job Postings (includes Temps, Casuals & Election Workers).
- * 46 Declined job offer
- * Processed 75 non-comp Promotions/Transfers

COUNTY MANAGER - RISK MANAGEMENT PROGRAM

Program Purpose

The purpose of the Risk Management Program is to conduct assessments, provide safety training and claims management services for the organization, County employees, and the public to minimize losses and to facilitate timely returns to work for injured employees.

Significant Accomplishments - FY2023

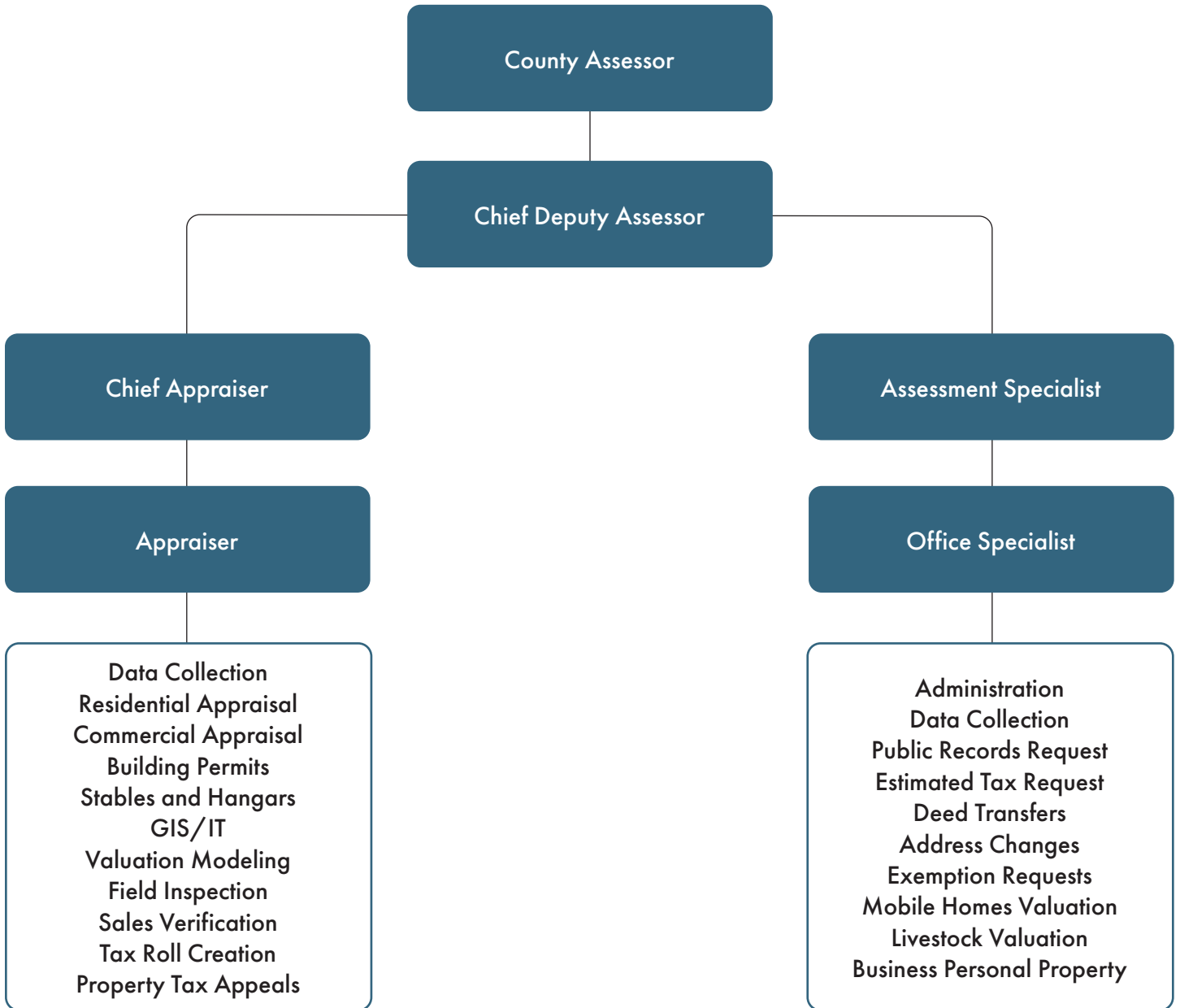
- * In October 2023, Risk staff started providing Portable Fire Extinguisher training to all staff. This class is offered monthly.
- * The Risk Division has started a NEO Safety Training week for New Hires; Risk staff are providing Fire Extinguisher, Defensive Driving,
- * Risk Division rolled out an updated Reasonable Suspicion training to all Supervisors/Managers. To date 183 supervisors/managers
- * We've increased training compliance numbers by at least 20% for all safety trainings offered by Risk.
- * FY22 monthly classes offered:
 - CPR/First Aid/AED- 13;
 - Defensive Driving – 17;
 - BBP Awareness – 11
- * FY23 monthly classes offered:
 - CPR/First Aid/AED – 25;
 - Defensive Driving – 20;
- * We purchased an on-line training library subscription which has given us the ability to offer staff more on-line training.
We reinstated the County BBP
- * Safety Committee which has representation from each department/division.
- * Risk is working with our insurance reps to conduct quarterly safety walk throughs of County facilities. We are currently researching programs so that Risk staff can conduct our own, in-house safety walk-throughs.
- * Risk purchased equipment to offer on-site, year-round, Fit Testing for staff that require the use of respirators.

FY2025 Budget Options - County Manager

Dept	Division	Amount	Short Description	Detailed Notes	Recurring/ One-Time	Fund
CMO	Progress Through Partnering	\$250,000	Regional Planning	Contractual services to support regional initiatives needed to implement the REDI Plan, the Communities of Excellence Workforce Development Program, and the creation and administration of regional business resource website	Recurring	General Fund
CDD	Planning	\$250,000	Historic Preservation Master Plan	Inventory and Master Plan of County owned historic properties	One-time	General Fund
CMO	Sustainability	\$100,000	energy audit services (50-100 homes)	Solicit for a qualified contractor to provide energy audit services (50-100 homes), LARES Recommendation-NG-11	Recurring	General Fund
CMO	Sustainability	\$400,000	Electric Vehicle charging infrastructure plan and Fleet Conversion Plan	Develop an Electric Vehicle charging infrastructure plan encompassing design and deployment and Fleet Conversion Plan, LARES Recommendation-TM-4	One-time	General Fund
CMO	Sustainability	\$550,000	EV Implementation	EV Implementation (2-Level 2 Chargers \$200K per location + 10-Level 1 chargers @\$20K per location = 200K and 1 - level 3 charger at \$150K will charge 3 busses), LARES Recommendation-TM-3	Recurring	General Fund
CMO	Sustainability	\$80,000	GHG educational, marketing and outreach services	Solicit for educational, marketing, and outreach services focused on greenhouse gas (GHG) reduction, LARES Recommendation-WCNR-2	Recurring	General Fund
CMO	Sustainability/ Public Works	\$184,256	SR Project Manager - 1 FTE	Project Manager position (Focused on implementing sustainability initiatives) Salary \$127,208 / Benefits \$57,048	Recurring	General Fund
CMO	Sustainability	\$150,000	Climate Action Plan Implementation	Climate Action Plan Year 1 Recommendations includes Incentivize electrification retrofits; promote EV adoption; adopt green building standards; develop a commute trip reduction program (County facilities and operations)	Recurring	General Fund
CMO	Administration	\$149,455	Management Analyst - 1 FTE	Additional administrative support position for Boards and Commission and added positions and programs (broadband, environmental sustainability, intergovernmental managers and social media coordinator) 133,569 Salary / 58,727 Benefits	Recurring	General Fund
CMO	Progress Through Partnering	\$500,000	Increase Funding for Progress Through Partnering	Regional Technical Support, capacity building for Progress Through Partnering and to aid in project inflation impacts	Recurring	General Fund
CMO	Human Resources	\$140,528	DEI and Training (HR Analyst III) - 1 FTE	HR Analyst position to meet County staff training needs coordinate and implement DEI initiatives both internally and externally \$92,607 Salary / \$47,921 Benefits	Recurring	General Fund
CMO	Human Resources	\$140,528	Employee Relations (HR Analyst III) - 1 FTE	HR Analyst for Employee Relations position due to increased workload specific to employee relations matters including collective bargaining with unions, \$77,272 Salary / \$43,875 Benefits	Recurring	General Fund

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where discoveries are made

Assessor's Office



COUNTY ASSESSOR

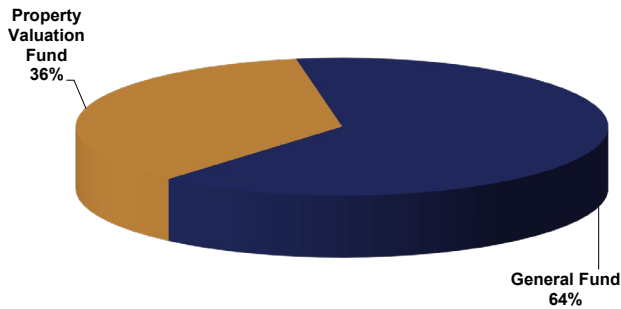
Description

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.

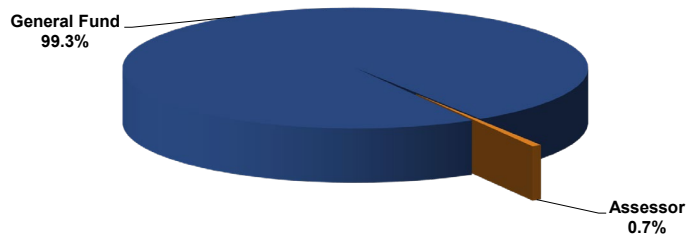
Mission

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.

Expenditures by Fund



Expenditures as % of General Fund Budget



COUNTY ASSESSOR

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Fund:							
General Fund	457,492	542,227	677,507	622,192	-8%	641,859	3%
Property Tax Valuation Fund	205,729	262,136	327,512	349,457	7%	359,941	3%
	<u>663,221</u>	<u>804,363</u>	<u>1,005,019</u>	<u>971,649</u>	-3%	<u>1,001,800</u>	3%
FTE Summary:							
Regular (full & part time)	7.00	7.00	8.00	<u>8.00</u>	0%	<u>8.00</u>	0%

General Fund Budget

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Type:							
Salaries	303,520	361,194	438,964	408,015	-7%	420,255	3%
Benefits	134,113	161,233	216,663	192,113	-11%	197,876	3%
Professional / contractual services	11,475	11,075	12,036	12,399	3%	12,769	3%
Materials / supplies	1,193	1,075	1,061	1,093	3%	1,126	3%
Interfund charges	7,191	7,650	8,783	8,572	-2%	9,834	15%
	<u>457,492</u>	<u>542,227</u>	<u>677,507</u>	<u>622,192</u>	-8%	<u>641,859</u>	3%

Property Tax Valuation Fund Budget

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Type:							
Salaries	109,381	105,040	157,873	178,368	13%	183,719	3%
Benefits	38,941	55,410	64,226	73,624	15%	75,832	3%
Professional / contractual services	22,685	39,577	64,976	56,287	-13%	57,979	3%
Materials / supplies	22,255	22,021	31,654	32,606	3%	33,582	3%
Interfund charges	7,191	7,651	8,783	8,572	-2%	8,829	3%
Capital Outlay	5,276	32,437	0	0	-	0	-
	<u>205,729</u>	<u>262,136</u>	<u>327,512</u>	<u>349,457</u>	7%	<u>359,941</u>	3%

Budget Overview

The County Assessor's Office has adopted a budget for FY2025 to meet its functions and responsibilities according to the Property Tax Code NMSA 7-35 through 7-38. The budget aims to provide the necessary resources to achieve the objectives stated in the Property Valuation and Maintenance Plan. As per the Property Tax Code, the County must fund the County Assessor's Office from the General Fund, with certain permitted expenditures from the Property Tax Valuation Fund (PTVF). The revenue for the PTVF is generated from the 1% administrative charge on all property taxes collected by the County on behalf of all taxing entities.

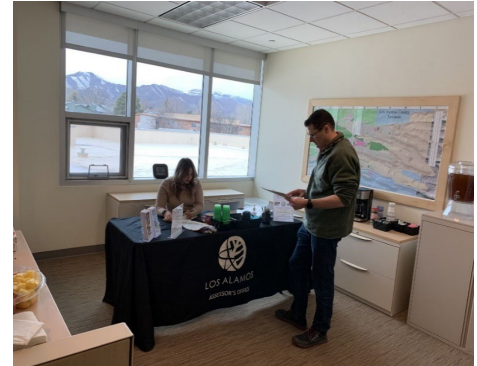
COUNTY ASSESSOR

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.


Significant Accomplishments - FY2023

- * Our CAMA system was used to meet IAAO standards for sales ratio studies through AVMs. □
- * The Los Alamos County Assessor's Office undergoes an annual evaluation by the New Mexico State Property Tax Division. This evaluation aims to assess the Assessor's Office's function and identify any possible deficiencies. The office has been recognized for its excellence in carrying out the NM property tax code's statutory requirements and its overall operation. It is also worth noting that Los Alamos is one of the few counties that does not receive a corrective action plan.
- * The Los Alamos County Assessor's Office is offering a new service called Electronic Notices of Value (E-Notices). This service offers an eco-friendly, convenient, and easy-to-use way to receive notices of valuation and have easy access to those notices at any time, day, or night. By opting for E-Notices, you can access a repository of all notices, which allows for future access by all property owners. Notices of Valuation are mailed out by April 1st of each year and are continually updated to provide transparency and a more comprehensive breakdown of all valuations, exemptions, and classifications.
- * The Assessor's Office of Los Alamos County actively participated in multiple community events, such as the Fair and Rodeo, Farmer's Market, Los Alamos County's Customer Appreciation Day, National Assessor's Day, and collaborated with the New Mexico Department of Veteran Services. The Assessor's Office provided valuable information and helped property owners apply for various valuation exemptions through these initiatives.



COUNTY ASSESSOR

Performance Measures

		County: Los Alamos		Year: 2023					
Study Name : Los Alamos - 2023 CY Status: Final									
Strata	No. of Sales	Median	Mean	Wtd. Mean	PRD	Std. Dev.	COV	COD	
Residential	387	99.26%	98.81%	98.99%	1.00	0.04	4.12%	3.41	
1st Quartile	99	97.37%	97.79%	97.50%	1.00	0.04	4.30%	3.61	
2nd Quartile	101	99.04%	98.46%	98.46%	1.00	0.04	4.19%	3.45	
3rd Quartile	113	100.27%	99.62%	99.71%	1.00	0.04	4.03%	3.30	
4th Quartile	104	99.33%	98.96%	98.95%	1.00	0.04	3.89%	3.10	
All Sales	387	99.26%	98.81%	98.99%	1.00	0.04	4.12%	3.41	
Median	This is a measure of Central Tendency, or an average. In this case, it is the ratio that falls in the middle of a group with an equal number of ratios falling above and below the Median Ratio. IAAO Standards suggest that this figure should be within 10% of the statutory mandated assessment level. Since New Mexico Statutes require values to be at "Current and Correct" or Market Value, the Median Ratio should be between 90 and 110%.								
Mean	Also a measure of central tendency. In this case it is the arithmetic average of all the ratios								
Wtd. Mean	Another measure of central tendency. In this instance, the individual ratios are weighted by the value of the individual properties.								
Std. Dev.	The Standard Deviation measures the dispersion of ratios around the mean ratio.								
PRD	Price Related Differential: A statistic for measuring tax burdens between high and low value properties. IAAO Standards suggest that this number should be between 0.98 and 1.03.								
COV	The Coefficient of Variation is the Standard Deviation expressed as a percentage of the Mean Ratio								
COD	The Coefficient of Dispersion measures the dispersion of ratios around the Median Ratio. For mixed property types, IAAO Standards suggest that this figure be below 15.00, but in small rural jurisdictions COD's between 15.00 and 20.00 may be acceptable.								
Sale Price Quartiles	Sale Price Quartiles divide the sample into four equal parts based upon sale price. The mean ratios should be within +/- 5 points from the overall ratio and hopefully there should be little differentiation in the price related differential (PRD). Special consideration should be given to the first & fourth quartiles as if there is a bias, it will typically show up in the high end or low end properties.								

Our Computer Assisted Mass Appraisal (CAMA) system was utilized to satisfy the International Association of Assessing Officers (IAAO) standards for sales ratio studies via Automated Valuation Models (AVMs). Sales ratio studies are critical for determining assessment ratios by comparing sale prices to the current year's full value. Utilizing the aforementioned statistics aids in determining fairness and uniformity values.

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%.

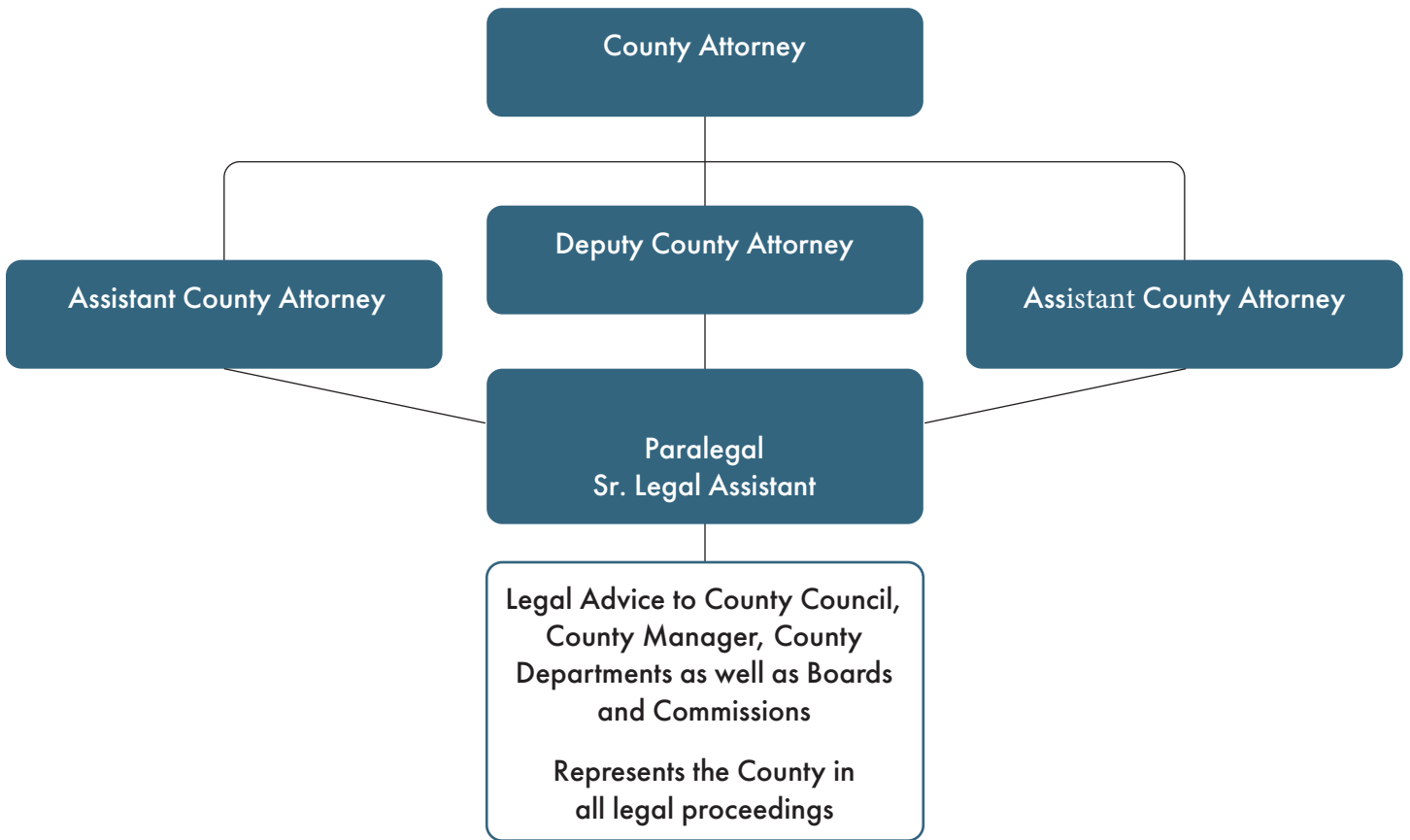
Assessment Uniformity

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.

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County Attorney

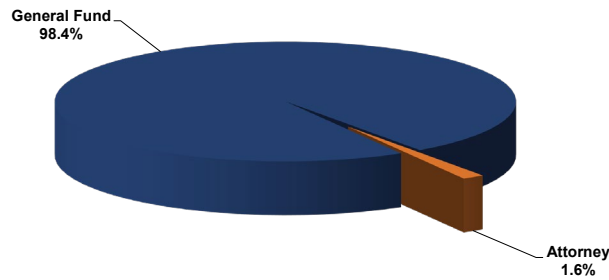


COUNTY ATTORNEY

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

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Type:							
Salaries	613,874	650,602	860,181	844,034	-2%	869,355	3%
Benefits	208,761	230,498	351,034	333,066	-5%	343,057	3%
Professional / contractual services	990,580	224,957	223,659	234,360	5%	241,390	3%
Materials / supplies	12,940	10,412	16,236	16,724	3%	17,225	3%
Interfund charges	7,616	5,688	7,567	9,153	21%	9,428	3%
	<u>1,833,771</u>	<u>1,122,157</u>	<u>1,458,677</u>	<u>1,437,337</u>	-1%	<u>1,480,455</u>	3%
FTE Summary:							
Regular (full & part time)	6.00	6.00	6.00	<u>6.00</u>	-	<u>6.00</u>	-

County Clerk



COUNTY CLERK

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Fund:							
General Fund	713,499	759,949	1,099,135	1,118,480	2%	1,152,032	3%
Recording Equip. Fund	127,349	73,816	26,700	27,501	3%	20,000	-27%
	<u>840,847</u>	<u>833,765</u>	<u>1,125,835</u>	<u>1,145,981</u>	2%	<u>1,172,032</u>	2%
Expenditures by Type:							
Salaries *	475,874	474,947	714,728	721,224	1%	742,860	3%
Benefits	140,504	153,934	249,930	257,598	3%	265,325	3%
Professional / contractual services	59,109	68,207	90,960	93,689	3%	88,173	-6%
Materials / supplies	34,478	59,545	33,440	34,444	3%	35,476	3%
Interfund charges	13,348	12,320	14,777	16,366	11%	16,857	3%
Capital outlay	116,532	63,904	20,000	20,600	3%	21,218	3%
Fiscal charges	1,002	908	2,000	2,060	3%	2,122	3%
	<u>840,847</u>	<u>833,765</u>	<u>1,125,835</u>	<u>1,145,981</u>	2%	<u>1,172,032</u>	2%
FTE Summary:							
Regular (full & part time)	6.00	6.00	7.00	7.00	-	7.00	-
Casual, Student, & Temp.	1.78	2.61	4.79	3.39	-29%	3.39	-
	<u>7.78</u>	<u>8.61</u>	<u>11.79</u>	<u>10.39</u>	-12%	<u>10.39</u>	-

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

Budget Overview

In FY2025, 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 to the Probate Court, voter registration services. As a result of the 2018 Local Election Act, the number of elections per fiscal year was adjusted, therefore each even numbered fiscal year will have two (2) elections. The proposed FY2025 budget will allow for the preparation/administration of the November 2024 General Election.

Salaries show an increase overall, attributed to staffing and salary changes. As required under the New Mexico Election Code, the New Mexico Secretary of State (NM SOS) provides state appropriated funds to counties to cover some of the costs with conducting and administering elections. The FY2024 budget includes approximately \$108,000 in election poll worker wages that will be appropriated to the County from the NM SOS. There is an increase in Benefits, attributed to changes in staffing and benefit selections made in FY2024, and expenses associated with covering election poll worker benefits. Professional / Contractual Services show an increase cover election, software/hardware maintenance, technical assistance, records retention services, and marketing / outreach / printing services. Materials / Supplies showed a slight increase of 3% to account for price increases. Interfund Charges show an increase in the rates provided by the Finance Department. Fiscal Charges show an increase, based on anticipation of increased document sales with the Self-Service Web Portal and Kiosk in the Clerk's Office Kiosk, both implemented as part of the RMS project.

As part of the RMS implementation project, in FY2024 a vast amount of microfiche and digital data continues to be indexed in the new electronic records database, making it easier for customers to access and review records. The FY2024 budget continues to include outreach programs, educating the public in all 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.

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, canvass and audits. 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, and 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 notarial officers, providing attestations, and administering oaths.

Significant Accomplishments - FY2023

- * During FY2023, in-person community outreach efforts continued to return to pre-pandemic levels, with the office participating in ten (10) events, up from three (3) events in FY2022. In addition, outreach efforts were conducted through increased print and online advertising, as well as Facebook, X (formerly Twitter), and Instagram.
- * In preparation for the November 2023 Regular Local Election and the June 2024 Primary Election, the office worked closely with the NM Secretary of State and other stakeholders, attending numerous meetings and training sessions. Secure drive-thru ballot drop boxes continue to be maintained at both libraries.
- * Los Alamos had a 28.8% voter turnout for the November 2023 Regular Local Election, with 4,531 voters casting a ballot. Of the total votes, 2427 were cast during early voting, 355 were cast by mail, and 1749 were cast on election day.
- * In FY2023, the Clerk's Office continued the implementation of a new Records Management System (RMS). Throughout FY2023, the office continued progress, attending several project meetings.
- * The Clerk's Office once again participated in the New Mexico PED Summer Enrichment Internship Program, with a high school student working in the office during the summer of 2023. Since FY2019, several Casual and Temporary positions have been in place to help better suit the needs of the office and the public, resulting in more effective and efficient operations. Following a staffing restructuring approved in FY2022, two (2) Casual positions transitioned to regular half-time deputy clerk positions. In May 2022, two (2) Temporary Deputy Clerks joined the office, allowing the office to better handle increased workloads and complexities relating to elections, IPRA's and other statutorily required duties of the office.



Post-Election Audit Board Members. (December 2023)



County Councillor Susie Havenman presented the proclamation of 'Voter Registration Month/Day'. Pictured (left to right): League of Women Voters (LWV) President Felicia Orth, Elections Manager Victoria Martinez, Clerk Maestas, Councilor Havemann, and LWV representative Jodi Benson.



Clerk's Office ready on Candidate Filing Day for the June 2023 Primary Election (March 2024)



Clerk Maestas participated as one of New Mexico's representatives to the Election Assistance Commission's Local Leadership Committee's annual meeting. (July 2023)

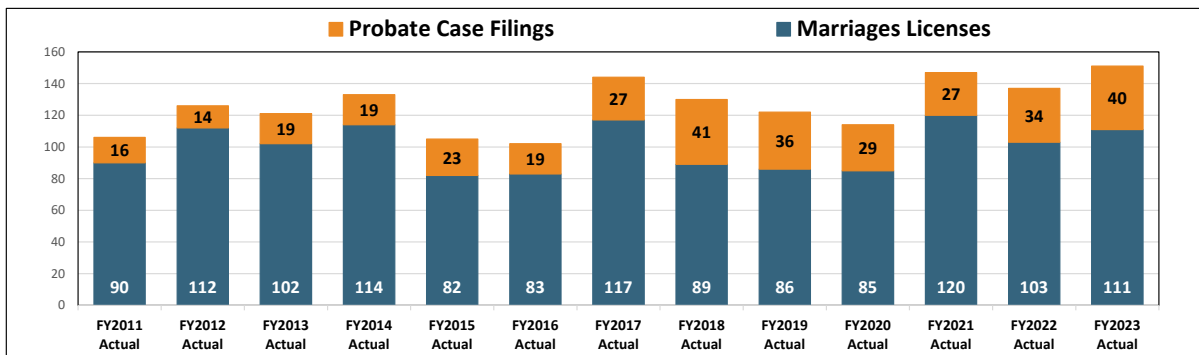
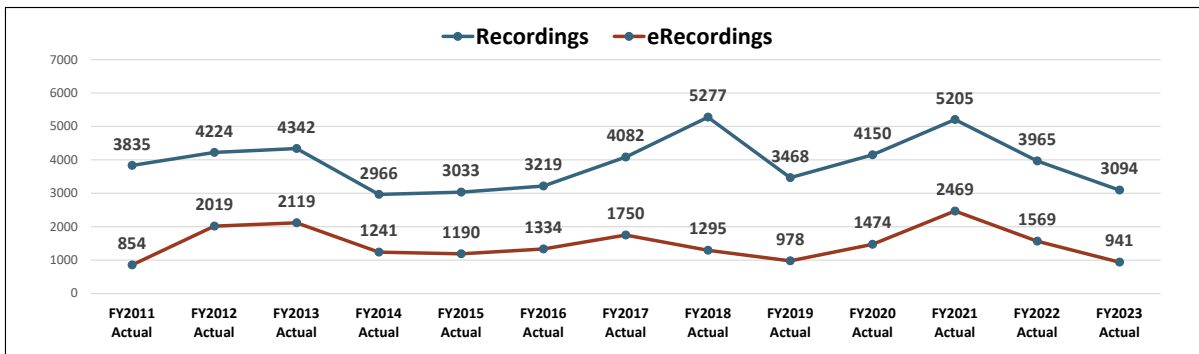
COUNTY CLERK

Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2021 Actual	FY2022 Actual	FY2023 Output Estimate	FY2024 Output Estimate
Operational Excellence	Effective, Efficient, and Reliable Services	Deliver customer-focused, accessible, reliable, and sustainable services	Recordings	5,205	3,965	2,946	3,000
			eRecordings	2,469	1,569	966	1,000
			Marriages Licenses	120	103	100	200
			Probate Case Filings	27	34	32	30
			Council Meetings	40	42	43	36
			Elections Held	1	2	1	2
			Voter Registration Transactions	4,158	5,262	11,472	12,000
			Voters Processed	12,346	8,352	10,184	11,500
			Outreach Events	5**	3**	10	20

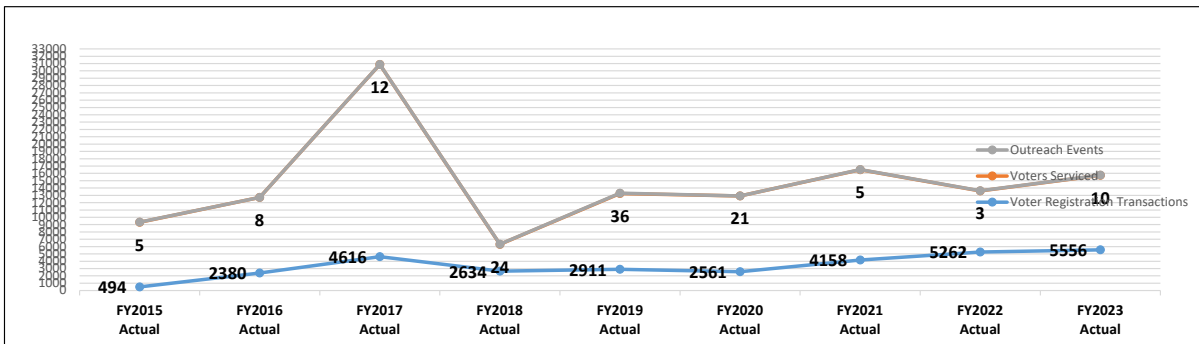
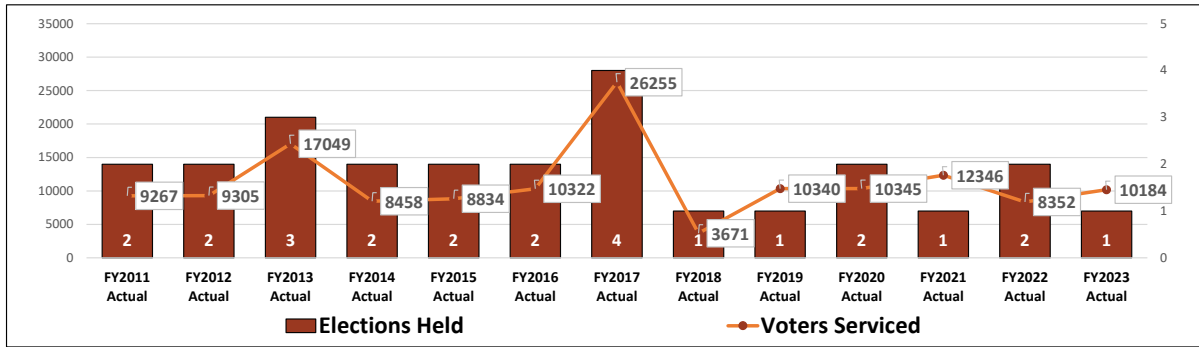
* Data reports revised - new figures compiled

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



COUNTY CLERK

Performance Measures



Fiscal Year	REVENUES FROM RECORDING FEES & OTHER SOURCES		
	General Fund	Recording & Equipment Fund	Other Sources (Copies /Marriages License and Candidate Fees & Sales)
FY 2011	47074	14344	42311
FY 2012	66600	27104	44150
FY 2013	69286	27778	45095
FY 2014	46026	18494	44853
FY 2015	47361	19172.9	42991.5
FY 2016	49774.35	20202.05	86421.26
FY 2017	63048.5	27645	96080.5
FY 2018	86255	34780	44081.9
FY 2019	53839.07	21872	53540.4
FY 2020	70751	29592	91011.99
FY 2021	89740	34942	60598.5
FY 2022	66908	26106	49525
FY 2023	53348	27000	30830.9

Performance Measures Narrative and Analysis

The Los Alamos County Clerk's Office provided service rates fluctuated based on constituent needs and between even and odd numbered years. In even numbered years, a Primary and General Election are held. In odd numbered years, a Regular Local Election is held. Special elections are also a possibility and consideration and can be held in any year. Election and voter data tends to vary based on the numbers and types of elections that are mandated by State law. In addition, this also affects revenue as election related service costs diverge in even/odd numbered years. The number of outreach events has increased following the COVID-19 pandemic and we hope to continue this trend.

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.

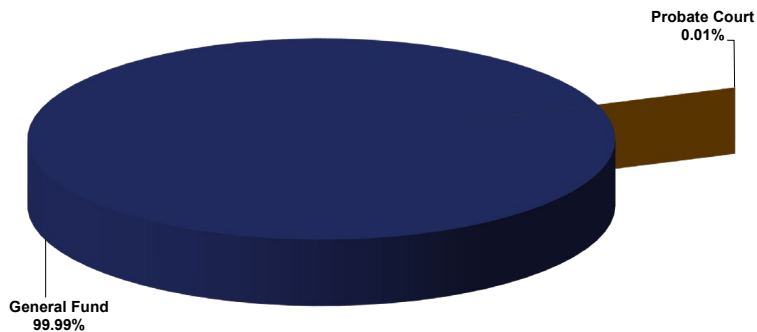
The Probate Judge examines all applications for probate of estate, appointment of a personal representative, examines all wills and documents filed in the case, signs orders for appointment of personal representatives and signs certificates closing estates. The Court supplies sample forms and copies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

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Type:							
Salaries	4,171	4,387	4,637	4,636	-	4,775	-
Benefits	868	1,025	1,232	1,263	3%	1,301	3%
Professional / contractual services	220	525	220	3,021	1273%	3,111	3%
Materials / supplies	294	-	294	303	3%	312	3%
Interfund charges	53	36	53	55	4%	56	2%
	<u>5,606</u>	<u>5,973</u>	<u>6,436</u>	<u>9,278</u>	44%	<u>9,555</u>	3%
FTE Summary:							
Regular (full & part time)	1.00	1.00	1.00	<u>1.00</u>	-	<u>1.00</u>	-

Budget Overview

In FY2025, 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. Salaries show an increase, resulting from statute and ordinance changes. There is an increase in Benefits, attributed to changes benefit selections and costs. Professional / Contractual Services, Materials / Supplies and Interfund Charges all remained flat.

PROBATE COURT

Significant Accomplishments - FY2023

- * Throughout FY2023, the Probate Court responded to several requests for additional explanation on the probate process, appointment
- * Judge Redondo resigned his position as Probate Judge effective February 2, 2024.
- * Los Alamos County Council appointed Perry Klare as Los Alamos County's Probate in January 2024 to complete the term ending December 31, 2026. Mr. Klare was officially sworn in on January 30, 2024.
- * Probate Judge Perry Klare, County Clerk Naomi Maestas, Chief Deputy Clerk Tessa Jo Mascareñas and Deputy Clerk Marie Pruitt attended the Probate Judge's Conference in Bernalillio, NM from February 8- February 9, 2024.
- * FY2023 continued an increase in filings from FY2022, with 40 cases filed. Additionally, there was a significant increase in weddings officiated.



Judge Redondo served as Probate Judge through February 2, 2024



Judge Perry Klare was appointed to fulfilled the term of Judge Michael Redondo as of February 2, 2024

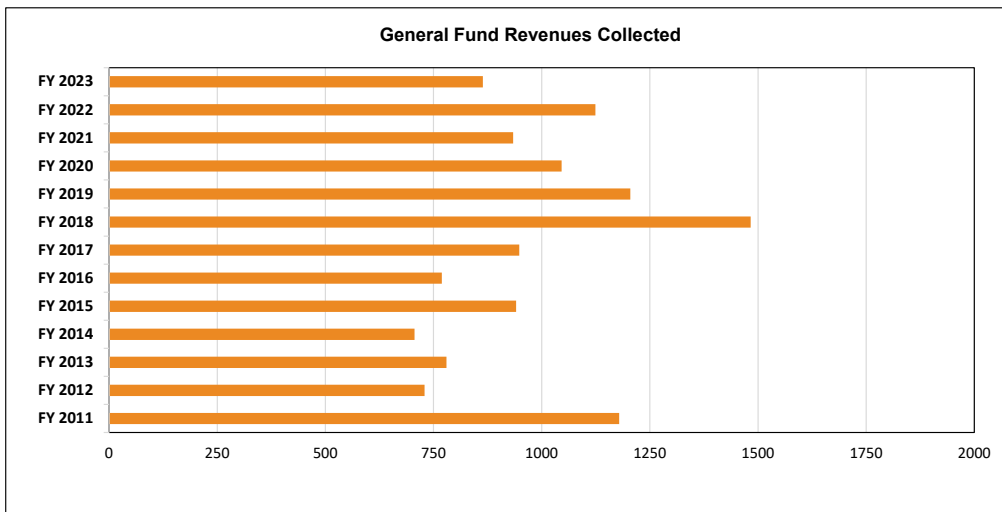
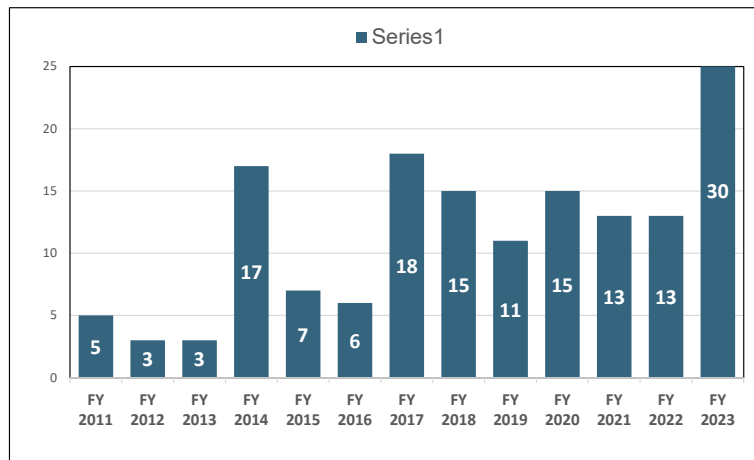
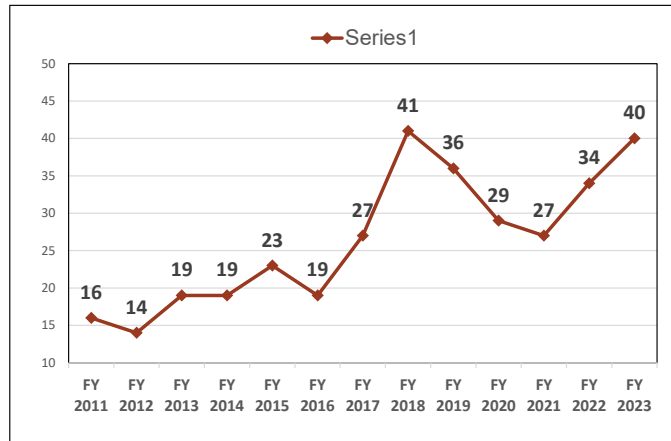


Los Alamos County Clerk Naomi Maestas swears in local attorney Perry Klare to the position of Probate Judge during a ceremony Tuesday afternoon in Council Chambers. Photo by John McHale/ladailypost.com



PROBATE COURT

Performance Measures



Performance Measures Narrative and Analysis

Since 1950, there have been 1,065 probates filed. As of March 1, 2024, there has been \$864 in revenues collected, and 30 weddings performed.

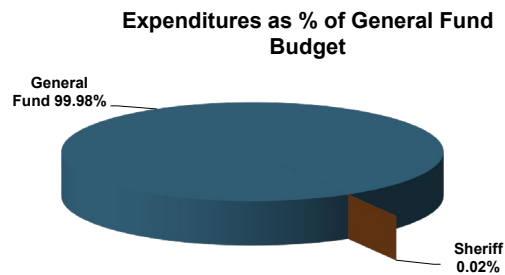
COUNTY SHERIFF

Description

The duties of the Sheriff are contained within the County Code, article iii, Administration & Organization, under section 300, as shown in the excerpt below and in relation to the Police Department: 304.4.

Mission

The Council shall establish as a department of the County a Police Department to be charged with conserving the peace and enforcing the laws of the state and the ordinances of the County. The Sheriff shall have those powers and duties assigned to sheriffs by state statutes, including the powers of peace officer, but the Sherriff shall not duplicate or perform those duties in this charter or by ordinance or resolution assigned or delegated to the County's Police Department.



COUNTY SHERIFF

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Type:							
Salaries	6,915	7,432	7,922	7,922	-	7,922	-
Benefits	718	652	845	835	-1%	835	-
Professional / contractual services	952	6,287	4,620	5,759	25%	4,902	-15%
Materials / supplies	103	2,075	3,800	2,914	-23%	4,031	38%
Interfund charges	115	91	55	82	49%	84	2%
	<u>8,803</u>	<u>16,537</u>	<u>17,242</u>	<u>17,512</u>	2%	<u>17,774</u>	1%
FTE Summary:							
Regular (full & part time)	1.00	1.00	1.00	1.00	-	1.00	-
	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	-	<u>1.00</u>	-

Budget Overview

The Sheriff's Department budget is designed to sustain and enhance management of the sex offender registry. All administrative duties and expenditures are centered around ensuring department employees are properly trained and equipped to provide efficient management of the registry.

COUNTY SHERIFF

Program Purpose

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

Vision Statement

The Council shall establish as a department of the County a Police Department to be charged with conserving the peace and enforcing the laws of the state and the ordinances of the County. The Sheriff shall have those powers and duties assigned to sheriffs by state statutes, including the powers of peace officer, but the Sheriff shall not duplicate or perform those duties in this charter or by ordinance or resolution assigned or delegated to the County's Police Department.

Significant Accomplishments - FY2023

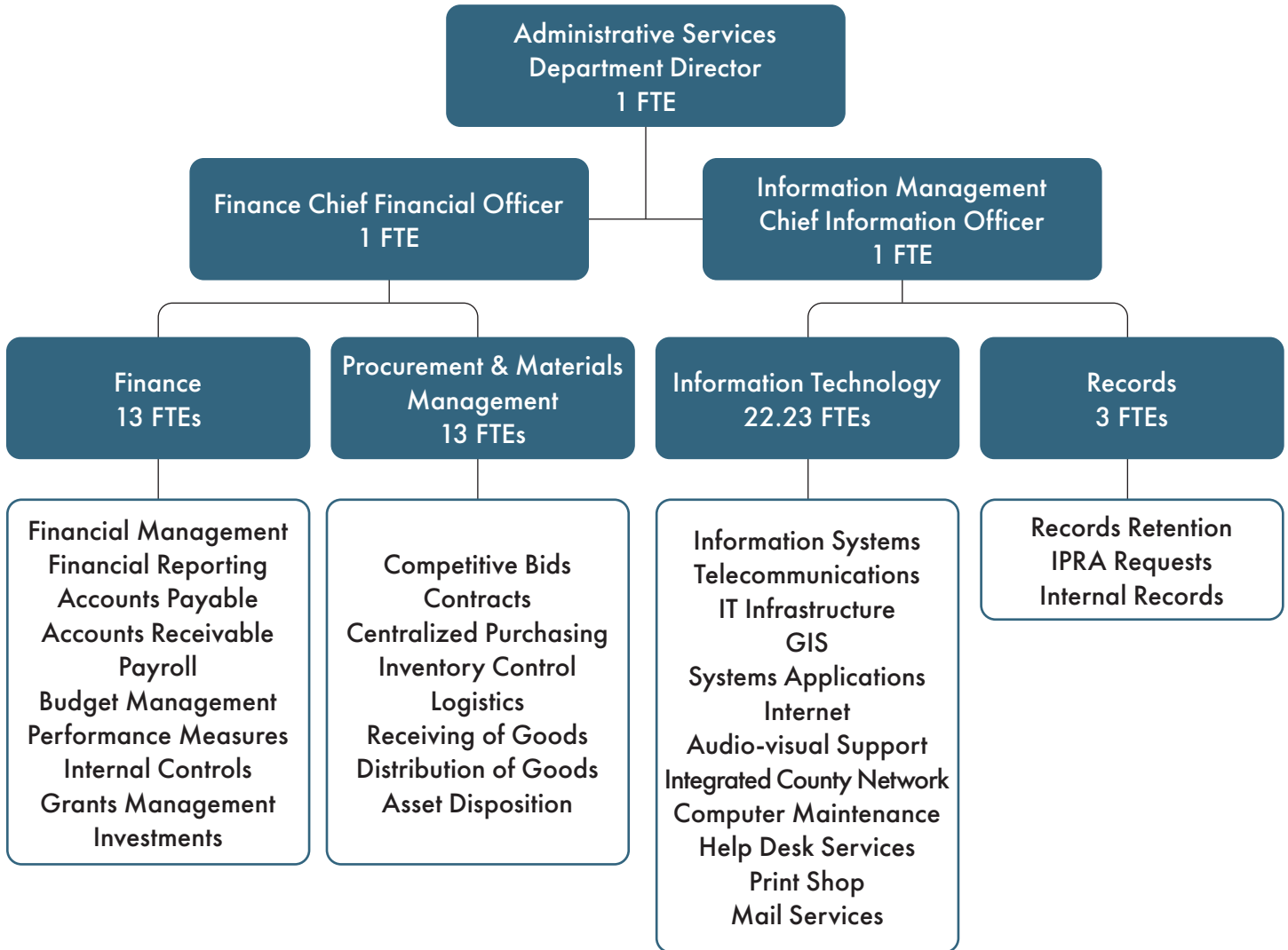
* Desiree Miranda-Mendonca worked with NMDPS and the FBI on the sex offender registry audits and attended regional meetings that summarized New Mexico general findings. The department worked toward correcting all findings and collaborated with the LAPD Detention Center to utilize the LiveScan fingerprinting system for offender registration.



Performance Measures

Los Alamos County currently has 8 registered sex offenders. The department also monitors registered sex offenders working in Los Alamos County who live elsewhere out of the county.

Administrative Services Department



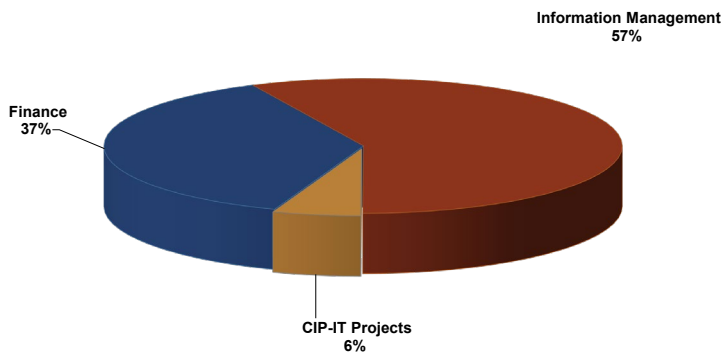
ADMINISTRATIVE SERVICES DEPARTMENT

Description

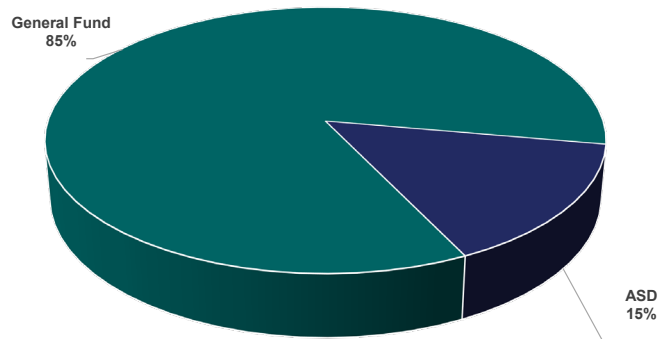
Together, we provide quality services to our customers, which are mainly comprised of internal departments, to provide internal controls and safeguards over the County's internal IT and Financial infrastructure, and oversee the adherence to the County's Procurement Code, many State and Federal regulations, and Government Accounting Standards Board (GASB) statements over financial accounting and reporting.

Department Summary

Expenditures by Program



Expenditures as a % of General Fund Budget



ADMINISTRATIVE SERVICES DEPARTMENT

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Program:							
Finance	3,205,501	3,607,142	5,205,794	5,297,526	2%	5,429,021	2%
Information Management	5,190,053	6,473,821	7,691,061	8,086,599	5%	8,329,657	3%
ASD - Administration	0	0	242,997	468,489	93%	482,544	3%
CIP-LAPS	0	0	0	0	N/A	0	N/A
CIP-IT Projects	338,640	742,700	756,422	779,114	3%	802,488	3%
	<u>8,734,194</u>	<u>10,823,663</u>	<u>13,896,274</u>	<u>14,631,728</u>	5%	<u>15,043,710</u>	3%
Expenditures by Fund:							
General	8,395,554	10,080,963	13,139,852	13,852,614	5%	14,241,222	3%
Capital Improvement Projects	338,640	742,700	756,422	779,114	3%	802,488	3%
	<u>8,734,194</u>	<u>10,823,663</u>	<u>13,896,274</u>	<u>14,631,728</u>	5%	<u>15,043,710</u>	3%
FTE Summary:							
Regular (full & part time)	50.00	53.00	53.00	54.00	-	54.00	-
Casual, Student & Temp.	0.34	0.34	0.23	0.23	-	0.23	-
	<u>50.34</u>	<u>53.34</u>	<u>53.23</u>	<u>54.23</u>	-	<u>54.23</u>	-
FTEs By Program:							
Finance	26.00	27.00	27.00	27.00	-	27.00	-
Information Management	24.34	26.34	25.23	25.23	0%	25.23	-
ASD - Admin	0.00	0.00	1.00	2.00	100%	2.00	-
	<u>50.34</u>	<u>53.34</u>	<u>53.23</u>	<u>54.23</u>	-	<u>54.23</u>	-

ASD - ADMINISTRATION

Administration Division Mission

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 ASD Administration, Finance – inclusive of Procurement, and Information Management, inclusive of Records Information Management (RIM) divisions.

Program Budget

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Program:							
ASD - Administration	0	0	242,997	468,489	-	482,544	3%
	<u>0</u>	<u>0</u>	<u>242,997</u>	<u>468,489</u>	-	<u>482,544</u>	3%
Expenditures by Type:	0	0					
Salaries	0	0	173,766	353,063	-	363,655	3%
Benefits	0	0	63,231	105,926	-	109,104	3%
Professional / contractual services	0	0	5,000	8,500	-	8,755	3%
Materials / supplies	0	0	1,000	1,000	-	1,030	3%
Interfund charges	0	0	0	0	-	0	-
Capital outlay	0	0	0	0	-	0	-
Fiscal charges	0	0	0	0	-	0	-
	<u>0</u>	<u>0</u>	<u>242,997</u>	<u>468,489</u>	-	<u>482,544</u>	3%
FTE Summary:							
Regular (full & part time)	0.00	0.00	1.00	2.00	-	2.00	-
FTEs By Program:							
ASD Admin	0.00	0.00	1.00	2.00	-	2.00	-
	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	<u>2.00</u>	-	<u>2.00</u>	-

Budget Overview

The ASD Administration Division houses the ASD Director and Business & ERP Manager positions to provide direction to the internal support divisions of Finance and Procurement, and Information Management. This division also includes an earmark of \$500k to account for special items that may arise related to contract employees, along with a bucket of non-departmental budget that could be used for double filling key positions that come up due to retirements. Being budgeted here allows for ease of administration when these requests come into the County Manager, and avoids the need to take to Council for each individual consideration.

ASD - ADMINISTRATION

Program Purpose

The Administrative Division provides the Administrative Services Department with direction and oversight to support services and exceptional customer service to internal customers while maintaining compliance with applicable regulatory and statutory requirements.

Significant Accomplishments - FY2023

* Successfully hired the vacant ASD Director through the competitive recruitment process. Transferred Business and ERP (Enterprise Resource Planning) Manager to directly report under ASD Admin. This helped in direction of priorities for shared management of internal business functions operating the ERP system.

* Successfully coordinated functional leaders to complete testing, and upgraded Munis - our ERP system. Also successfully upgraded the electronic timekeeping system, Executime, which greatly improved performance.

* Assisted in the development and administration of County Longevity Pay along with employee recruitment and retention measures in conjunction with the County Manager Department.



ASD Mission Statement Team Building

ASD - FINANCE

Finance Mission

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.

Program Budget

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Program:							
Accounting and Budget	1,907,517	2,119,651	3,390,687	3,033,647	-11%	3,124,656	3%
Procurement and Materials Mgt.	1,297,984	1,487,491	1,815,107	2,263,879	25%	2,304,365	2%
	<u>3,205,501</u>	<u>3,607,142</u>	<u>5,205,794</u>	<u>5,297,526</u>	2%	<u>5,429,021</u>	2%
Expenditures by Type:							
Salaries	2,158,291	2,394,838	3,368,574	3,222,311	-4%	3,315,350	3%
Benefits	733,695	864,059	1,409,522	1,386,036	-2%	1,427,617	3%
Professional / contractual services	154,403	178,261	238,775	467,080	96%	481,092	3%
Materials / supplies	83,335	77,246	71,597	105,559	47%	84,926	-20%
Interfund charges	71,541	74,271	89,076	84,942	-5%	87,490	3%
Capital outlay	0	15,000	23,250	26,448	N/A	27,241	3%
Fiscal charges	4,235	3,469	5,000	5,150	3%	5,305	3%
	<u>3,205,501</u>	<u>3,607,142</u>	<u>5,205,794</u>	<u>5,297,526</u>	2%	<u>5,429,021</u>	2%
FTE Summary:							
Regular (full & part time)	23.50	25.00	26.00	<u>26.00</u>	-	<u>26.00</u>	-
FTEs By Program:							
Accounting and Budget	14.00	14.00	14.00	14.00	-	14.00	-
Procurement and Materials Mgt.	12.00	13.00	13.00	13.00	-	13.00	-
	<u>26.00</u>	<u>27.00</u>	<u>27.00</u>	<u>27.00</u>	-	<u>27.00</u>	-

Budget Overview

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

ASD - FINANCE (Accounting, Budget and Payroll Function)

Program Purpose

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

Significant Accomplishments - FY2023

* Successfully implemented new Government Accounting Standards Board (GASB) Statement 94, "Public-Private and Public-Public Partnerships and Availability Payment Arrangements." GASBS 94 improves financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. GASBS 94 also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. The County has implemented GASBS 94 as it is effective in fiscal year 2023. In fiscal year 2023, the County identified six APAs, which are accounted for as outflows of resources and recorded as expense in the period in which the payment is made as required in GASBS 94, paragraph 78. There is no impact to the balance sheet. The total outflows of resources for the six APAs is \$1,397,329, which is recorded as expense for the year ended June 30, 2023. The total remaining outflows of resources, which will be recorded as expense in the future periods in which the payments will be made as required in GASB 94, paragraph 78, is \$6,534,756.

* Successfully implemented new Government Accounting Standards Board (GASB) Statement 96, "Subscription-Based Information Technology Arrangements." GASBS 96 enhances the relevance and consistency of information about governments' subscription activities. GASBS 96 establishes a single model for subscription accounting based on the principle that subscriptions are financings of the right-to-use an underlying asset. Under this Statement, an organization is required to recognize subscription liability and an intangible right-to-use subscription asset. For the year ended June 30, 2023, the financial statements include the adoption of GASB Statement No. 96, Subscription-Based Information Technology Arrangements. In fiscal year 2023, the County has reported subscription liability of \$2,800,949 in the governmental activities and \$372,612 in the business-type activities. The County has also reported right-to-use assets for subscriptions, net of amortization, of \$3,275,741 in the governmental activities and \$428,467 in the business-type activities.

* Received the Certificate of Achievement for Excellence in Financial Reporting for the FY2022 Annual Comprehensive Financial Report (ACFR) from the Government Finance Officers Association of the United States and Canada. The award for the FY2022 ACFR marks the 31st consecutive year the County has received this award.

* Received the Award for Outstanding Achievement in Popular Annual Reporting for the FY2022 Popular Annual Financial Report (PAFR) from the Government Finance Officers Association of the United States and Canada. The award for the FY2022 PAFR marks the 7th year the County has received this award.

ASD - FINANCE (Accounting, Budget and Payroll Function)

Significant Accomplishments - FY2023

* Received the Award for Distinguished Budget Presentation for the FY202 Budget Book from the Government Finance Officers Association of the United States and Canada. The award for the FY2024 Budget marks the 31st year the County has received this award. With all three awards, the GFOA announced the County was awarded its Triple Crown Honor.

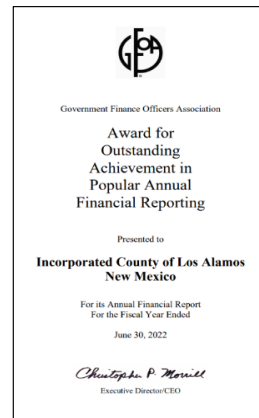
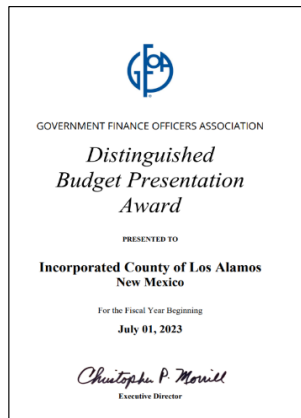
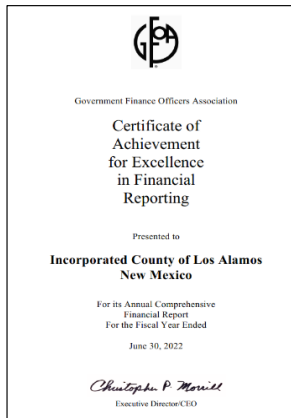
* Received the New Mexico Counties and NM Office of the State Auditor Audit and Accountability Award for Continued Excellence in Financial Reporting for the FY2022 ACFR which highlights recognition of continued audit achievement and financial management excellence. This is the 7th year the County has received this award.



Finance Team receiving the "Triple Crown" award at Council



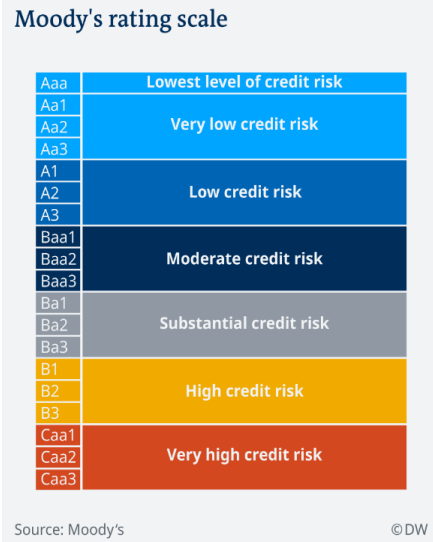
Finance accepting the NM OSA and NMC Audit Accountability Award at the annual NMC Legislative Conference.



Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measure	Rating Agency	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual
Quality Governance	Operational Excellence	Maintain Quality Essential Services	County's Bond Rating on New Mexico Gross Receipts Tax Improvement Revenue Bonds Series 2008/Refunding Series 2013.	Moody's	Aa3	Aa3	Aa3	Aa3	Aa2

FY2023 Moody's Bond Rating Comparison		
Bernalillo County	Aaa	Judged to have highest intrinsic, or standalone, financial strength and subject to lowest level of credit risk
Santa Fe County	Ratings Withdrawn	No longer rates this entity, debt or financial obligation, debt issuance program, preferred share or other financial instrument for which it previously assigned a rating.
Los Alamos County	Aa2	Judged to have high intrinsic or standalone, financial strength and subject to very low credit risk



Performance Measures - Accounts Payable (AP)

Priority	Strategic Focus Area	Goal	Performance Measures	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Estimate
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Number of invoices paid in AP per year.	11,000	8,086	8,078	8,151	8,225
			Average number of days to invoice received, validated and processed to check mailed.	2	2	2	2	2
			Number of printed checks processed.	6,500	2,400	2,469	2,660	2,865
			Number of electronic payments (ACH) processed (Since FY20*)	167	1,405	335	1,454	1,583
			Number of Wire Payments Processed	-	729	740	707	710
			Number of P-Card transactions processed.	11,239	11,568	13,623	14,490	15,412

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, supplier relationship management, and property disposal. In addition, the division provides support to Los Alamos Public School for material management, distribution and inventory management. Procurement follows the principles of the National Institute of Governmental Purchasing and the Institute for Supply Management.

Significant Accomplishments - FY2023

- * Provided increased analytics and reporting to assist in planning current and future solicitation needs, from procurement initiation to agreement, through the continued refinement of the Procurement Dashboard.
- * Continued reduction of slow-moving inventory items and policies on obsolete items to be excluded from re-stocking.
- * Refined the property disposal process to make submission and management of property disposal requests more efficient for user
- * Developed, provided training, and implemented a refined process for encumbrance review prior to fiscal year end to streamline the
- * Coordinated with user departments/divisions including CSD/Parks, DPU, PW/Fleet and Facilities to complete physical inventory, and continued to identify opportunities for continuous improvement in Procurement's Inventory operation.



ASD - FINANCE (Procurement and Materials Management Function)

Performance Measures

Priority	Strategic Focus Area	Goal	Performance Metric	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Estimated
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Cycle Time for RFP Evaluation (In Days)	77	107	106	105

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). With the use of the Procurement Dashboard, the backlog in demand versus resources to complete is quantified. Opportunities to improve cycle time are discussed and implemented in consultation with user departments.

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

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Program:							
Information Technology	4,883,199	5,937,943	7,260,849	7,402,833	2%	7,624,918	3%
Records Management	306,854	535,879	430,212	683,766	59%	704,739	3%
	<u>5,190,053</u>	<u>6,473,821</u>	<u>7,691,061</u>	<u>8,086,599</u>	5%	<u>8,329,657</u>	3%
Expenditures by Type:							
Salaries	1,915,081	2,290,743	2,679,263	2,642,014	-1%	2,721,274	3%
Benefits	638,114	825,153	1,075,407	1,078,494	-	1,110,849	3%
Professional / contractual svcs	2,266,018	2,503,854	3,352,434	1,171,696	-65%	1,206,821	3%
Materials / supplies	300,207	352,016	263,512	891,212	238%	917,948	3%
Interfund charges	69,603	53,590	78,548	52,384	-33%	53,956	3%
Capital outlay	1,030	448,465	241,897	2,250,799	830%	2,318,809	3%
	<u>5,190,053</u>	<u>6,473,821</u>	<u>7,691,061</u>	<u>8,086,599</u>	5%	<u>8,329,657</u>	3%
FTE Summary:							
Regular (full & part time)	24.00	26.00	25.00	25.00	-	25.00	-
Casual, Student & Temp	0.34	0.34	0.23	0.23	-	0.23	-
	<u>24.34</u>	<u>26.34</u>	<u>25.23</u>	<u>25.23</u>	-	<u>25.23</u>	-
FTEs By Program:							
Information Technology	24.00	26.00	25.00	25.00	0%	25.00	-
Records Management	0.34	0.34	0.23	0.23	-	0.23	-
	<u>24.34</u>	<u>26.34</u>	<u>25.23</u>	<u>25.23</u>	0%	<u>25.23</u>	-

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 shift has been adopted and built into County technical support and service models. IM adjustments are ongoing in support of business and operational changes

Significant Accomplishments - FY2023

RIM

- * RIM used an e-Discovery application to retrieve, process and analyze large volumes of digital records to meet the growing transparency needs from citizens and others throughout the country. During FY23, RIM received 8,120 IPRA Requests and released for inspection 1,521,570 records under the Inspection of Public Records Act.
- * RIM accepted 325 new boxes of physical records from County Departments, approximately 650,000 documents were added to the physical inventory stored on location. RIM dispositioned 650 boxes of records plus 337 GB of (ROT) materials from County Departments. RIM sent one employee to ARMA International Conference for training.
- * RIM continues to support the Migration Project from the N Drive over to SharePoint, with three additional departments: LAPD, Finance and CDD moved by IM to SharePoint, which included a combined total of 257,341 Files and separated 111,976 ROT Files (132.1 GB) for disposition.

GIS

- * New updated aerial photos procured and loaded into the system.
- * New 3-year agreement with GIS software provider ESRI finalized.
- * All scanned plats available to users in GIS now. Available for users at a click on the map to see list of all area plats.
- * Complete review and update for trails data.

APPLICATIONS

- * Successfully implemented Tyler 311/Incident Management product for Customer Care. This software provides the ability to manage citizen contact, record, and track issues through to resolution through agent console and manager dashboard.
- * Successfully implemented Guard1 software for the Detention Center. This software provides the ability to automate staff operations and to document inspections, well-being checks, and activities.
- * Developed an imaging solution for the Getac mobile data terminals to bring internal process efficiencies and to speed up service for the end users.
- * Upgraded and replaced the time clocks across the county to the supported model and software version.
- * Performed numerous application upgrades and end user device updates to stay on supported versions and server platforms. Departments served include Assessors, Clerks, Courts, CDD, CSD, Finance, Fire, HR, Payroll, Police Dispatch, Procurement, PW-Environmental Services, PW-Traffic & Streets, RIM, and Utilities.

ASD - INFORMATION MANAGEMENT

INFRASTRUCTURE

- * Fiber was installed at the Ice Rink
- * County GIS platform - ESRI went through its 3-year renewal. GIS supports a wide range of geographic infrastructure and imaging documentation systems across the County and in cooperation with LANL as well.
- * Expansion of 100+ licenses (>15%) and s/w infrastructure to capture all Temp & Casual employees
- * Implemented and tested Zerto - a data migration platform for converged Disaster Recovery operations
- * Egnyte File Sharing - replaced FTP system with enterprise-wide file management/exchange system
- * Replace/upgrade Nexus - central switching hub for all LAC networking/all electronic traffic.

ASD - INFORMATION MANAGEMENT

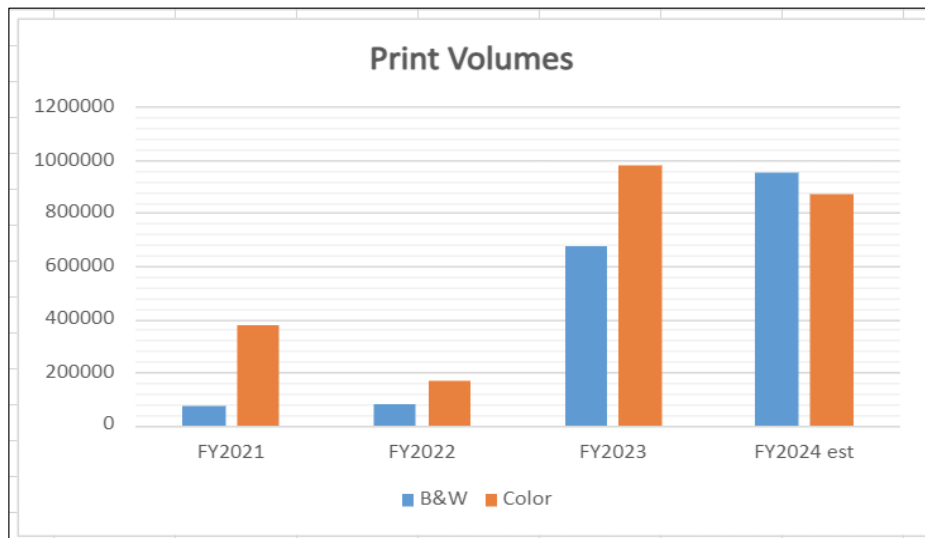
Program Purpose

Scope of Services

- IM currently supports 55 distinct software applications, the vast majority of which are underpinned by complex database environments.
- IM manages 72 total databases associated with the application environments: 71 are Microsoft SQL 1 remains on the Oracle platform.

County computing quick stats

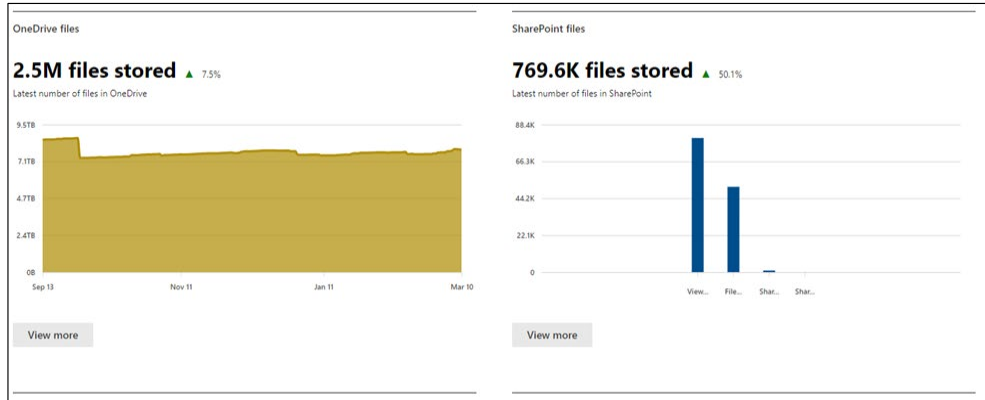
Priority	Strategic Focus Area	Goal	Performance Measures	FY2022	FY2023	FY2024 (est)
Quality Governance	Operational Excellence	Maintain Quality Services	Number of Incoming Service Desk Calls	3138	5460	5083
			Number of Inspection of Public Records Act (IPRA) Requests	1147	8120	7635
			Hours to fulfill IPRA Requests	1879	2446	3600



ASD - INFORMATION MANAGEMENT

Security Stats:

Cybersecurity Solution Name:	Files Scanned	File Detections	Quarantined
Cisco Secure Endpoint	157.1 Million	2382	640
Cisco Umbrella	Blocks on average 5738 malware/phishing 2.9M requests day; 1.4M/requests/weekend day		



- Network uptime for the last year is 99.7% (Note: Planned outages included).



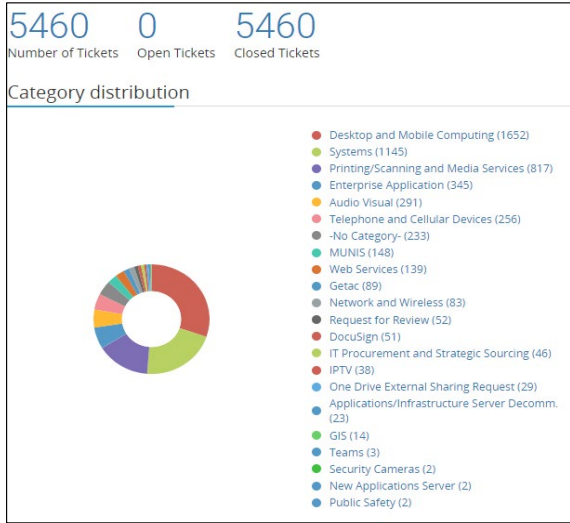
- Office365 averages over the last 180 days
- Note: OneDrive, Teams and SharePoint stats are through current

Future Trends

- Continued migration towards Cloud-based operations driven by vendors and market forces. This architecture is now very viable with the addition of a backup Internet path provided via rooftop microwave. Current application trends with respect to site location:
 - On-Premise: 29 (52%)
 - Hosted: 20 (36%) – County is trending toward hosted models, where requirements, costing and performance is appropriate.
 - Hybrid: 7 (15%) – Hybrid refers to an application that is split between hosted & on-premise support mechanisms.

ASD - INFORMATION MANAGEMENT

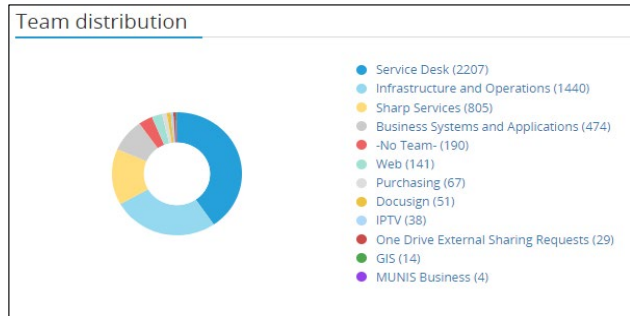
Breakdown of IM Service Desk Calls for FY2023



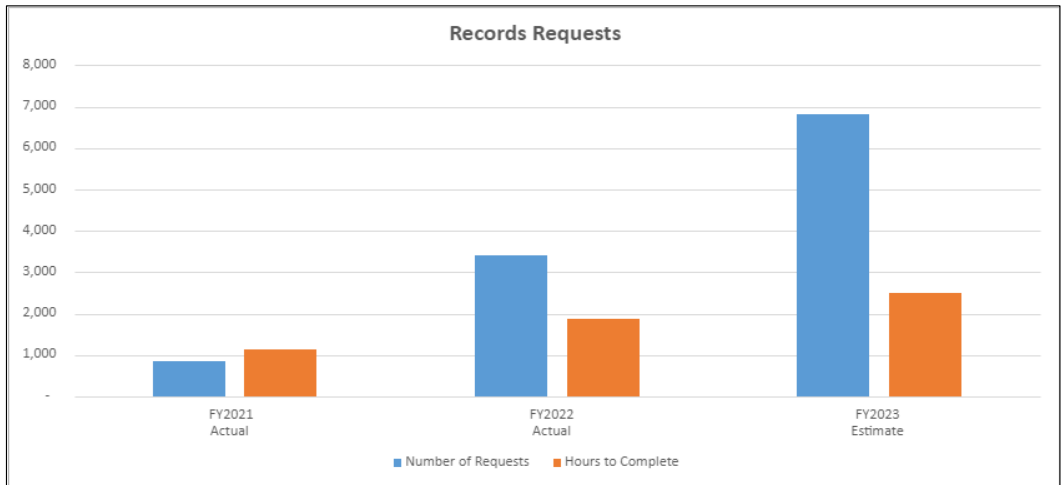
5460

Closed Tickets

9.5% increase
over FY2022



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. The new remote work paradigm is established and IT has adapted practices and procedures in support.

IM proactively monitors computing services. Tools currently in place 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.

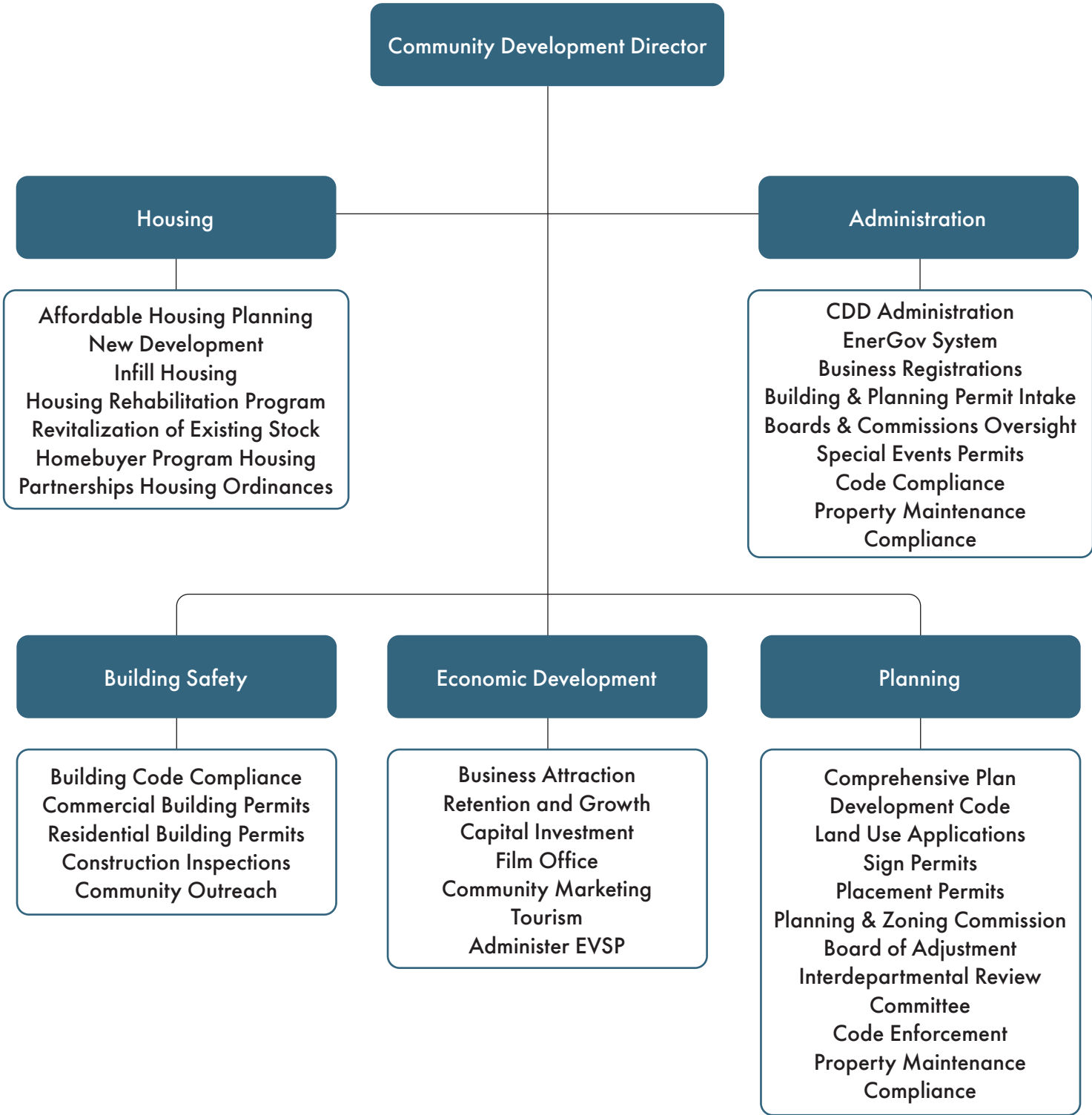
Cybersecurity is at the forefront of operations from daily assessments to strategic planning. IM continues to enhance protections, expand capabilities and increase training to confront these threats.

Supplement the County security resource with peer assistance.

FY2025 Budget Options - Administrative Services Department

Dept	Division	Amount	Short Description	Detailed Notes	Recurring/ One-Time	Fund
ASD	IM	\$200,000	Contractual Consultant Services	Sys Admin-Contractual Services to consult on all aspects of Microsoft 365	Recurring	General Fund

Community Development Department



COMMUNITY DEVELOPMENT DEPARTMENT

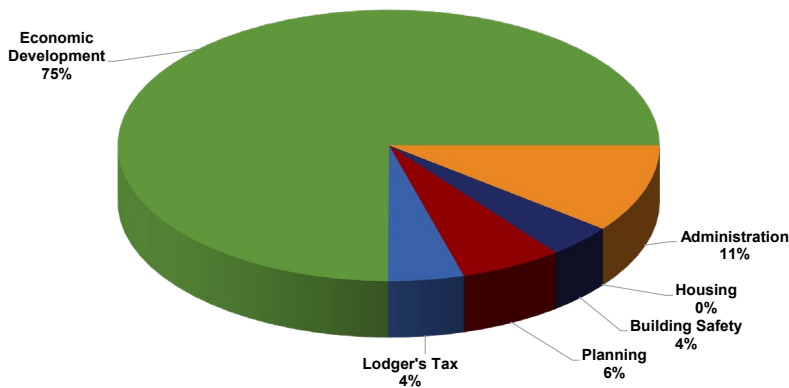
Department Description

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

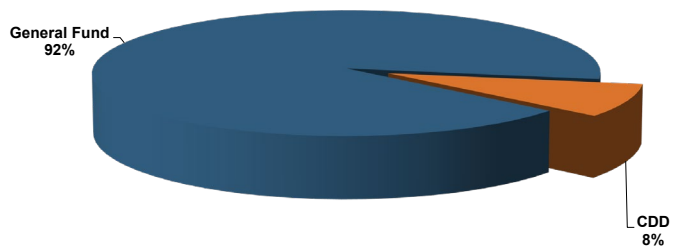
The Department's main goal is to provide consistent, timely, fair and solution-oriented land use planning, building permitting and inspection processes and housing policy and program development with the highest level of customer service in mind. Although many of the primary functions of the Community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

Department Summary

Expenditures by Program



Expenditures as % of General Fund Budget



COMMUNITY DEVELOPMENT DEPARTMENT

Department Budget

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Program:							
Administration	569,747	747,021	995,839	1,164,295	17%	1,138,684	-2%
Housing	216,859	22,804	0	0	-	0	-
Building	592,603	650,405	416,461	435,269	5%	448,325	3%
Planning	573,169	594,196	788,978	669,726	-15%	638,317	-5%
Lodger's Tax	413,707	453,379	494,849	497,620	1%	538,798	8%
Economic Development	3,177,631	2,258,960	6,393,086	8,268,252	29%	3,949,943	-52%
Economic Development Capital Projects	908,471	384,416	10,000,000	8,000,000	-20%	9,000,000	13%
	<u>6,452,187</u>	<u>5,111,181</u>	<u>19,089,213</u>	<u>19,035,162</u>	-	<u>15,714,067</u>	-17%
Expenditures by Type:							
Salaries	1,398,238	1,512,558	1,941,470	1,927,271	-1%	1,985,088	3%
Benefits	494,993	555,729	792,380	765,091	-3%	788,040	3%
Professional / contractual services	3,538,928	2,581,198	6,250,051	8,198,336	31%	3,799,635	-54%
Materials / supplies	46,150	20,518	39,035	68,063	74%	62,610	-8%
Interfund charges-Other	53,322	43,954	53,277	63,011	18%	64,902	3%
Fiscal charges	12,085	12,808	13,000	13,390	3%	13,792	3%
Capital Outlay	908,471	384,416	10,000,000	8,000,000	-20%	9,000,000	13%
	<u>6,452,187</u>	<u>5,111,181</u>	<u>19,089,213</u>	<u>19,035,162</u>	-	<u>15,714,067</u>	-17%
Expenditures by Fund:							
General	2,725,800	3,162,526	4,060,614	5,903,792	45%	4,175,269	-29%
Lodgers Tax	413,707	453,379	494,849	497,620	1%	538,798	8%
Economic Development Fund	2,404,209	1,110,860	4,533,750	4,633,750	2%	2,000,000	-57%
Capital Improvement Projects	908,471	384,416	10,000,000	8,000,000	-20%	9,000,000	13%
	<u>6,452,187</u>	<u>5,111,181</u>	<u>19,089,213</u>	<u>19,035,162</u>	-	<u>15,714,067</u>	-17%
FTE Summary:							
Regular (full & part time)	18.00	19.00	19.00	<u>19.00</u>	-	<u>19.00</u>	-
FTEs By Division:							
Administration	6.00	8.00	7.00	7.00	-	7.00	-
Housing	1.00	0.00	0.00	0.00	-	0.00	-
Building Safety	5.00	3.00	3.00	3.00	-	3.00	-
Planning	4.00	4.00	4.00	4.00	-	4.00	-
Economic Development	2.00	4.00	5.00	5.00	-	5.00	-
	<u>18.00</u>	<u>19.00</u>	<u>19.00</u>	<u>19.00</u>	-	<u>19.00</u>	-

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

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Type:							
Salaries	389,075	507,267	624,944	689,366	10%	710,047	3%
Benefits	130,298	182,828	251,515	285,617	14%	294,185	3%
Professional / contractual services	8,325	20,487	77,564	134,115	73%	85,093	-37%
Materials / supplies	6,852	8,158	11,010	19,047	73%	12,124	-36%
Interfund charges	23,112	15,473	17,806	22,760	28%	23,443	3%
Fiscal charges	12,085	12,808	13,000	13,390	3%	13,792	3%
	<u>569,747</u>	<u>747,021</u>	<u>995,839</u>	<u>1,164,295</u>	17%	<u>1,138,684</u>	-2%
FTE Summary:							
Regular (full & part time)	6.00	8.00	7.00	<u>7.00</u> *	-	<u>7.00</u> *	-

* Note Moved 2 Positions from Building to Admin in FY23.

Budget Overview

The FY2025 budget provides funding to enable the Community Development Administration to oversee and execute the priorities developed by the County Council related to Housing, Economic Development, Planning, Building Permitting and Inspections, and Code Compliance.

CDD - ADMINISTRATION DIVISION

Program Purpose

The Administrative functions of the Community Development Department include but are not limited to providing overall policy and operational 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 FY2023

- * Administered all IPRA and other requests for records that came through our office.
- * Oversight to state housing grant funding.
- * Administrative support for all County Boards and Commissions.
- * Administration and Training of EnerGov System Upgrades.
- * Processing of all new business licenses and all business license renewals.

CDD - HOUSING DIVISION

Mission

The Housing division works in collaboration with community partners and neighboring jurisdictions to implement the County's housing-related goals and strategies.

Program Budget

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Type:							
Salaries	83,610	16,359	*	*	-	*	-
Benefits	39,294	6,445	*	*	-	*	-
Professional / contractual services	93,883	0	*	*	-	*	-
Materials / supplies	72	0	*	*	-	*	-
	<u>216,859</u>	<u>22,804</u>	<u>0</u>	<u>0</u>	-	<u>0</u>	-
FTE Summary:							
Regular (full & part time)	1.00	0.00	0.00	<u>0.00</u>	-	<u>0.00</u>	-

* Housing and Economic Development are now combined beginning in FY23

Budget Overview

The FY2025 budget provides funding to enable the Housing Division to execute the priorities developed by the County Council, to promote the creation of a variety of housing options for all segments of the Los Alamos Community, including infill opportunities as appropriate; and to support development of affordable workforce housing.

CDD - HOUSING DIVISION

Program Purpose

Los Alamos County's Housing Division plays a vital role in ensuring a stable and accessible housing market for our community. They achieve this by developing and implementing programs and projects that expand housing options. This collaborative effort involves partnering with Social Services, Code Compliance, other County departments, and community and regional stakeholders. They leverage federal and state programs, and partner with non-profit service providers to manage affordable housing initiatives, including homeownership, rentals, and rehabilitation programs. The Housing Division remains committed to ensuring compliance with all local, state, and federal regulations, and regularly updates County Housing Program policies and procedures.

Significant Accomplishments - FY2023

- * The Bluffs 55+ LIHTC project closeout – grand opening of 64-unit apartment building. County donated approximately \$1.7 million in cash, improvements, and land. (~\$26k/door)
- * North Mesa LAPS/LAC MOA for pre-development services – transportation and utilities impacts analysis, due diligence and environmental review of the site, development plan and financial modeling. North Mesa Transportation and Utilities Infrastructure Needs Assessment – analysis of existing and forecast capacity conditions for transportation and utility infrastructure necessary for housing development on and around North Mesa.
- * Los Alamos County Affordable Housing Plan Update – updated plan outlining the community profile across all income levels, assessment of needed housing, land use and policies review, to include minimum density calculations recommended tools for achieving them.
- * Housing Choice Vouchers (Section 8) and USDA housing – reengagement of current partnerships to ensure efficient delivery of existing housing programs.
- * Regional Partnerships – strengthen and develop local and regional partnerships. Santa Fe Civic Housing Authority (vouchers), Social Services and Code Compliance (unhoused), New Mexico Mortgage Finance Authority, NCNMEDC, NM State Land Office (lease development), LAPS (lease development), USDA (compliance), City of Espanola, Habitat for Humanity of Espanola.

Performance Measures

Strategic Focus Area	Goal	Performance Measures	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Projected	
Housing	Support Development of Affordable Workforce Housing	Homes Purchased with County Downpayment Loan	3	3	2	2	
		First Time Homebuyers	3	2	2	2	
		Average County Downpayment Loan	\$25,000	\$20,333	\$22,500	\$22,500	
		Average Household Contribution	\$21,769	\$4,712	\$2,625	\$2,625	
		Household whose Monthly Housing Costs were Reduced with Home Purchase	2	0	0	0	
	Promote Maintenance and Enhancement of the Housing Stock Quality while Utilizing Available Infill Opportunities as Appropriate	*Home Renewal Program	Homes Repaired or Improved	8	9	10	10
			Homes Received Energy Efficient Updates	6	6	8	8
			Homes Received General or Emergency Repairs	8	9	10	10
			Permit and Plan Review Fees Waived	*\$0	\$459.75	\$650	\$600
			Average County Project Loan	\$26,500	\$23,806	\$29,329	\$29,329

*Note – Deleted fees were not tracked in FY2022.

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

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Type:							
Salaries	405,270	439,078	256,397	267,029	4%	275,040	3%
Benefits	153,779	172,695	103,768	108,864	5%	112,129	3%
Professional / contractual services	8,753	7,686	18,165	19,061	5%	19,632	3%
Materials / supplies	2,651	4,716	5,807	5,982	3%	6,161	3%
Interfund charges	22,150	26,230	32,324	34,333	6%	35,363	3%
	<u>592,603</u>	<u>650,405</u>	<u>416,461</u>	<u>435,269</u>	5%	<u>448,325</u>	3%
FTE Summary:							
Regular (full & part time)	5.00	3.00	3.00	<u>3.00</u> *	0%	<u>3.00</u> *	0%

* Note Moved 2 Positions from Building to Admin in FY23.

Budget Overview

The FY25 budget enables the Building Safety Division to execute the priorities developed by the County Council. It allows staff to continue training in order to remain educated on the current adopted codes, which allows for better customer service and better technical assistance to homeowners, design professionals, and contractors. The budget helps with overall development of the permitting process which in turn allows for a more streamlined experience for our customers.

CDD - BUILDING SAFETY DIVISION

Program Purpose

The Building Safety Division reviews construction plans and inspects building projects to ensure they are built to code standards. 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 the health, safety, and welfare of the community. The Building Safety 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 in advance of 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. 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 - FY2023

- * Updated all permit checklists to ensure all submittal requirements are listed in order to help our customers submit complete
- * Reaccreditation through AIS
- * Implementation of processes to help streamline the permitting process.
- * Continued support to homeowners, design professionals, developers, and contractors regarding construction projects



CDD - BUILDING SAFETY DIVISION

Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Projected
Quality Governance	Economic Vitality	Providing a Faster Turnaround Time on Plan Reviews	# of Commercial Permits Issued	82	55	68	60
	Quality of Life	Simplify the Permit Requirements and Improve Overall Process	# of Residential Permits Issued	689	784	850	1000
# of Inspections			2157	2279	2389	2499	
# of Inspections per Inspector			1079	2279*	2389*	2499*	
Commercial Valuation			\$4,100,137	4,790,402	12,000,000	9,000,000	
Residential Valuation			\$19,058,173	23,271,402	22,055,000	23,000,000	
# of Certificates of Occupancy Commercial			10	5	8	8	
# of Certificates of Occupancy Residential			20	31	25	30	

*Note - Beginning FY23 the Building Safety Division only had 1 inspector conducting all inspections due to reclassification of an Inspector Position into a Plans Examiner Position.

Performance Measures Narrative and Analysis

As a requisite to maintain our IAS Accreditation, Building Safety staff must continually assess and revise service provisions through performance measures for the division and continued updates of our forms, policies, and procedures. We will strive to stay in the forefront when it comes to innovative ways to be more efficient for staff and our citizens, such as the implemented drones for roof inspections, SKYPE inspections and the continued education of staff to better serve our customers. We hold weekly meetings to review project status 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 - 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

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Type:							
Salaries	308,371	273,770	504,105	396,227	-21%	408,114	3%
Benefits	102,660	96,611	201,959	142,632	-29%	146,910	3%
Professional / contractual services	160,469	221,908	79,196	127,468	61%	79,792	-37%
Materials / supplies	1,669	1,907	3,718	3,399	-9%	3,501	3%
	<u>573,169</u>	<u>594,196</u>	<u>788,978</u>	<u>669,726</u>	-15%	<u>638,317</u>	-5%
FTE Summary:							
Regular (full & part time)	4.00	4.00	4.00	<u>4.00</u>	-	<u>4.00</u>	-

Budget Overview

The FY2025 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 is to administer the Development Code (Chapter 16 of the Municipal Code) and process land use applications. The Planning Division provides technical assistance to the community on current land use and development issues. Planning staff maintain and update the Comprehensive Plan, land use maps, and other guiding documents that provide the policy and regulatory basis for land use and development as mandated by state and local laws.

Significant Accomplishments - FY2023

- * Chapter 16 and 18 updates adopted by County Council.
- * Oversaw rollout of NCIR
- * Update to Chapter 16 regarding building heights south of Trinity
- * Public outreach for 20th Street Redevelopment
- * Drafted Short Term Rentals Ordinance
- * Implemented new permits and processes to coincide with the Chapter 16 Update.

CDD - PLANNING DIVISION

Performance Measures

Priority	Strategic Focus Area	Goal	Categories	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Projected	
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	Land Use Applications	Total Planning Cases Reviewed	42	39	7	10	10
			Total Housing Units Approved via Site Plan/Subdivision Review	0	85	567	500	300	
			Number of Pre-application Meetings	15	15	12	10	10	
			Number of IDRC Reviews Coordinated	42	39	3	5	5	
			Planning and Zoning Commission Hearings	15	13	6	5	5	
			BOA Hearings	6	2	1	*N/A	*N/A	
			Planning Presentations to County Council	9	4	5	13	8	
			Planning and Zoning Commission Trainings	1	2	2	2	2	
			Case Load per FTE	10	10	3	5	5	
			Special Projects	*Studies, Code Updates, Comp Plan Updates, etc.	2	5	5	5	3
			General Permit Related	**Total Permits Reviewed	453	414	564	500	500

*BOA review process is not included in current Code

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.

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.

Economic Development - General & CIP Funds

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Type:							
Salaries	211,912	276,084	556,024	574,649	3%	591,887	3%
Benefits	68,962	97,150	235,138	227,978	-3%	234,816	3%
Professional / contractual services	457,642	769,129	1,049,674	2,792,240	166%	1,082,416	-61%
Materials / supplies	34,906	5,737	18,500	39,635	114%	40,824	3%
Econ Dev Housing & Improvements	908,471	384,416	10,000,000	8,000,000	-20%	9,000,000	13%
	<u>1,681,893</u>	<u>1,532,516</u>	<u>11,859,336</u>	<u>11,634,502</u>	-2%	<u>10,949,943</u>	-6%
FTE Summary:							
Regular (full & part time)	2.00	4.00	5.00	<u>5.00</u>	-	<u>5.00</u>	-

* Housing and Economic Development combined beginning in FY23

Economic Development Fund Budget

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Type:							
Economic Development Programs	0	0	150,000	250,000	67%	0	-
Infrastructure and Housing	39,060	729,536	2,383,750	2,383,750	-	0	-
Downtown Redevelopment	0	277,211	0	0	-	0	-
Local Econ Dev Loans/Grants	0	0	400,000	400,000	-	400,000	-
Grants to LAPS	2,200,000	0	1,200,000	1,200,000	-	1,200,000	0%
Housing Rehabilitation	90,149	104,113	200,000	200,000	-	200,000	-
Down Payment Assistance	75,000	0	200,000	200,000	-	200,000	-
	<u>2,404,209</u>	<u>1,110,860</u>	<u>4,533,750</u>	<u>4,633,750</u>	2%	<u>2,000,000</u>	-57%

Lodgers Tax Fund Budget

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Type:							
Professional / contractual services	405,647	451,128	491,702	491,702	-	532,702	8%
Interfund charges	8,060	2,251	3,147	5,918	88%	6,096	3%
	<u>413,707</u>	<u>453,379</u>	<u>494,849</u>	<u>497,620</u>	1%	<u>538,798</u>	8%

Budget Overview

The FY2025 Economic Development Budget will enable the County to continue working on council priorities and focus on local business recruitment and retention.

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 the availability of housing, both affordable and market-rate.
2. Enhance quality of life in the community for existing, new and prospective residents.
3. Support economic diversification of Los Alamos County in the following markets: tourism, new retail, and increased housing units.
4. Support LANL as the area's best wealth producing employer; and
5. Facilitate and support capacity building and collaboration efforts as identified by the Regional Economic Development Initiative (REDI) Plan.

Significant Accomplishments - FY2023

- * Small Business Assistance Program – Funds awarded to local small businesses through the American Rescue Plan Act (ARPA).
- * Project Oppenheimer
- * White Rock Visitor Center Refresh
- * REDI Plan Update
- * UC Childcare Center – University of California's renovation investment supporting the reuse of existing buildings for a new locally operated childcare facility in the Los Alamos townsite.



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Sciencefest



Wolf & Mermaid



tourism/volunteer kickoff event in 2023

CDD - ECONOMIC DEVELOPMENT DIVISION

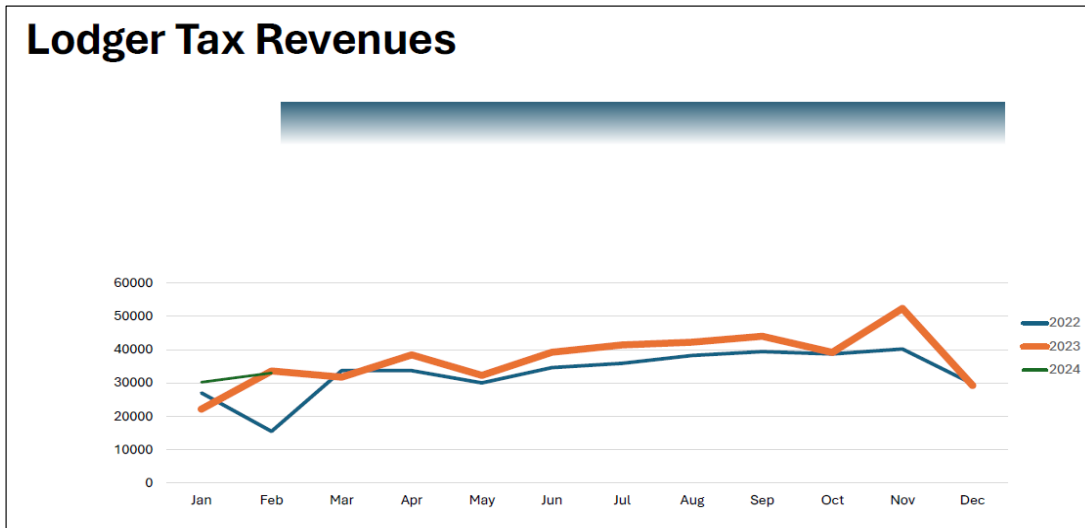
Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Estimate ²
Economic Vitality	Economic Vitality	Promote a Strong and Diverse Economic Base	General Fund Gross Receipts Tax	\$55,574,109	\$65,417,973	\$87,405,355	\$85,601,000
			LA County Population ¹	*19,420	*19,273	19,444	21,500
		Market and Brand Los Alamos as a Scenic Destination Featuring Recreation, Science, and History.	Lodgers Tax Revenues	\$188,305	\$345,650	\$754,349	\$760,000
			Visitors to all LA Area Attractions	231,565	392,455	224,183	250,000

¹Based on US Census Bureau

²Based on the average of amount through January 2024

*Correction from FY24 data reporting



Performance Measures Narrative and Analysis

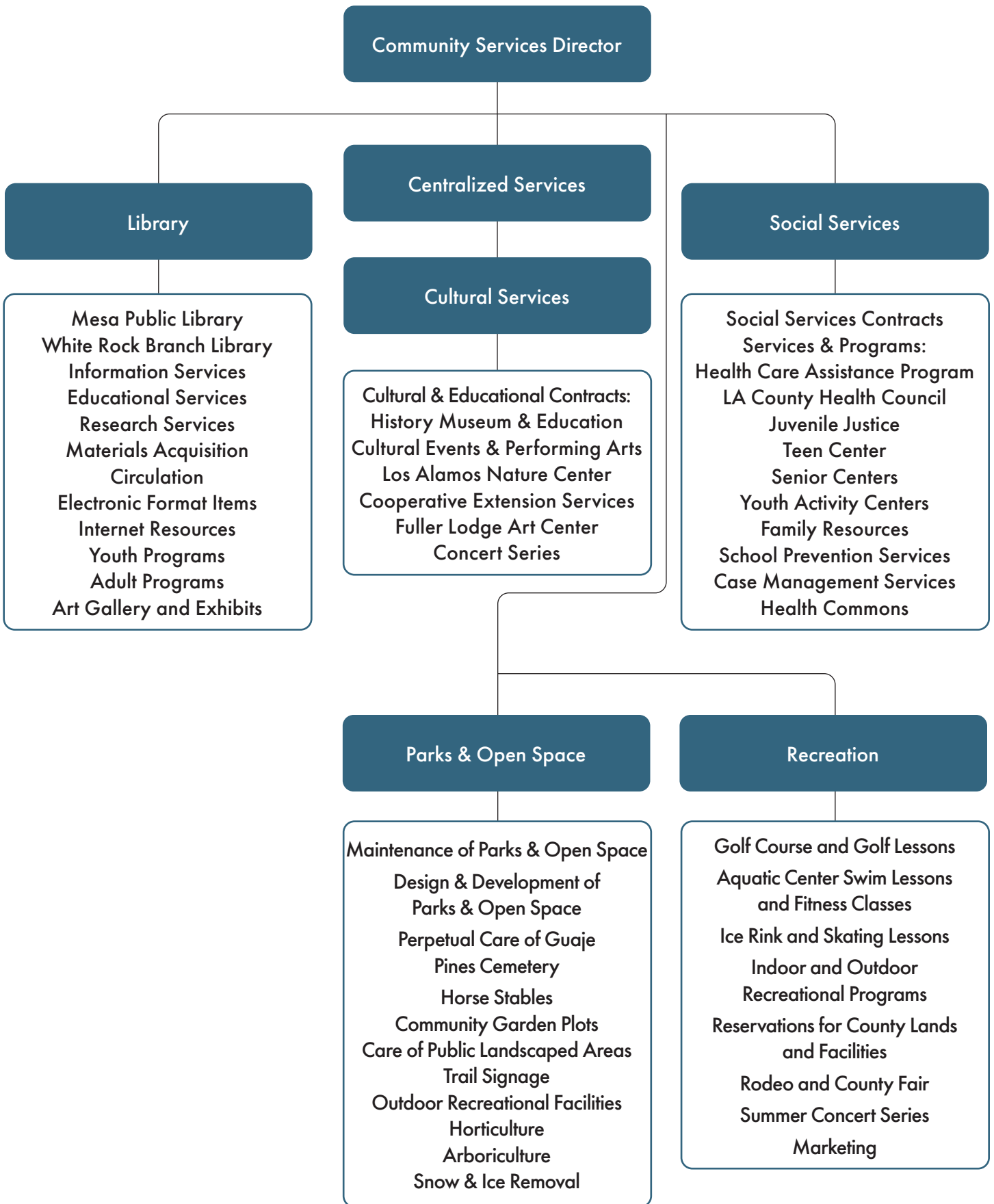
Visitation numbers are collected monthly by the County's visitor center operations and management services contractor (Los Alamos Commerce and Development Corporation dba Discover Los Alamos) from the following attractions: Bandelier National Monument, the Bradbury Science Museum, the Los Alamos History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

FY2025 Budget Options - MASTER LIST

Dept	Division	Amount	Short Description	Detailed Notes	Recurring/ One-Time	Fund
CDD	Planning	\$250,000	Historic Preservation Master Plan	Inventory and Master Plan of County owned historic properties	One-time	General Fund
CDD	ED	\$750,000	Tourism Contracted Services	Service Agreement 750K one time/ 100 K Recurring. Related to Visitor Films	OT (\$750,000 setup) Recurring (\$100,000)	General Fund

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

Community Services



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.

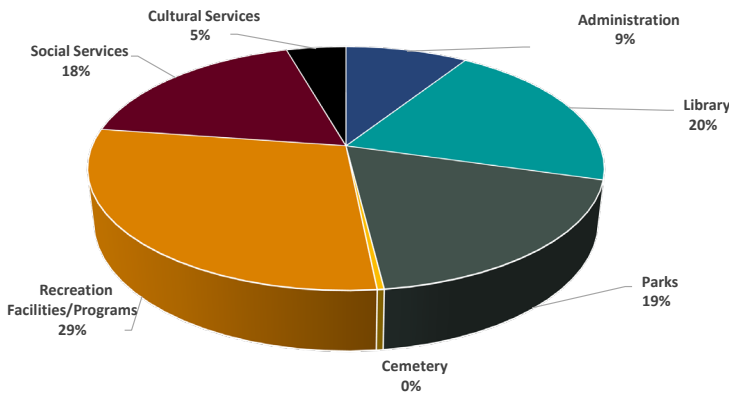
The **Centralized Services Division** provides department-wide support. This division is responsible for marketing, budgeting, reporting, paying invoices, assisting with RFPs and contracts, assisting community members with a wide range of requests over the phone and at the Aquatic Center, maintaining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

Department Mission

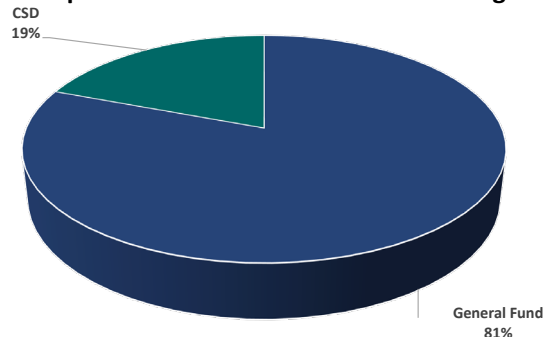
The Community Services Department's mission is to attract residents and tourists to our facilities and services through excellent user experiences.

Department Summary

Expenditures by Program



Expenditures as % of General Fund Budget



COMMUNITY SERVICES DEPARTMENT

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Program:							
Centralized Services	1,040,724	1,215,251	1,488,324	824,101	-45%	848,824	3%
Library	2,548,481	2,564,531	3,313,799	3,567,512	8%	3,627,022	2%
Parks	7,457,399	4,060,808	13,144,641	13,881,180	6%	10,622,214	-23%
Cemetery	24,884	31,883	59,200	35,066	-41%	36,118	3%
Open Space	203,929	367,314	702,233	580,142	-17%	597,545	3%
Aquatic Center	1,068,748	1,346,611	1,926,535	1,864,323	-3%	1,819,435	-2%
Golf	1,212,401	1,198,777	1,310,863	1,427,610	9%	1,470,435	3%
Rink	151,123	408,885	251,970	283,584	13%	292,089	3%
Recreation Programming	508,124	591,192	1,222,793	1,164,346	-5%	1,181,919	2%
Social Services	5,347,004	5,832,567	7,734,864	9,089,272	18%	8,316,753	-8%
Cultural Services	571,167	590,706	726,502	732,659	1%	770,133	5%
	<u>20,133,984</u>	<u>18,208,525</u>	<u>31,881,724</u>	<u>33,449,795</u>	5%	<u>29,582,487</u>	-12%
Expenditures by Fund:							
General	11,980,213	13,444,779	17,682,513	17,762,935	-	18,011,717	1%
Health Care Assistance	2,637,623	2,637,623	2,637,623	4,546,761	72%	4,683,164	3%
State Grants-DWI Fund	78,312	78,312	78,312	0	-100%	0	N/A
Community Health Council	0	0	0	120,174	-	15,333	-87%
Capital Improvement Fund	5,437,593	1,820,318	10,115,000	10,105,000	-	6,866,650	-32%
Aquatic Center Gift Sub-Fund	243	243	243	3,000	1135%	3,090	3%
Library Gift Sub-Fund	0	0	3,200	2,459	-23%	2,533	3%
Ntl Opiod Settlement	0	0	30,000	667,785	2126%	0	-100%
ARPA	0	227,250	1,334,833	241,681	-82%	0	-100%
	<u>20,133,984</u>	<u>18,208,525</u>	<u>31,881,724</u>	<u>33,449,795</u>	5%	<u>29,582,487</u>	-12%
FTE Summary:							
Regular (full & part time)	86.45	88.70	89.75	90.75	1%	90.75	-
Limited Term	0.00	0.75	1.00	0.00	-100%	0.00	-
Casual, Student & Temp.	14.53	14.53	14.30	16.49	15%	16.49	-
	<u>100.98</u>	<u>103.98</u>	<u>105.05</u>	<u>107.24</u>	2%	<u>107.24</u>	-
FTEs By Program:							
Library	29.94	31.19	30.70	30.75	-	30.75	-
Parks	25.28	25.00	24.42	23.72	-3%	23.72	-
Recreation	32.31	33.59	39.18	43.29	10%	43.29	-
Social Services	3.20	3.95	5.00	4.475	-11%	4.475	-
Administration	10.25	10.25	5.75	5.00	-13%	5.00	-
	<u>100.98</u>	<u>103.98</u>	<u>105.05</u>	<u>107.24</u>	2%	<u>107.24</u>	-

COMMUNITY SERVICES DEPARTMENT - CENTRALIZED SERVICES

Mission

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

Centralized Services Division Budget

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Type:							
Salaries	593,658	595,227	946,747	497,142	-47%	512,056	3%
Benefits	189,256	196,808	350,801	200,759	-43%	206,780	3%
Professional / contractual services	232,604	155,444	158,294	95,546	-40%	98,412	3%
Materials / supplies	15,850	10,574	24,380	22,050	-10%	22,714	3%
Interfund charges	9,356	6,396	8,102	8,604	6%	8,862	3%
Capital Outlay	0	250,802	0	0	-	0	-
Fiscal Charges	1	0	0	0	-	0	-
	<u>1,040,724</u>	<u>1,215,251</u>	<u>1,488,324</u>	<u>824,101</u>	-45%	<u>848,824</u>	3%
FTE Summary:							
Regular (full & part time)	10.25	10.25	5.75	5.00	-13%	5.00	-

Budget Overview

Through strategic planning and resource allocation, the department has optimized its budgetary resources to maximize the impact of its programs and services. The CSD budget encompasses activities across each division aimed at delivering high-quality community programs and services, including managing initiatives supporting community health and well-being and partnering with various community-centered nonprofit agencies. In summary, the FY25 budget prioritizes initiatives to enhance partnerships with local organizations, upgrade technology, and achieve full staffing through recruitment and onboarding. Additionally, it emphasizes safety, usability, and continuous improvement, supporting the establishment of new playgrounds, ensuring public access to green spaces, and addressing trail maintenance, erosion control, hazardous tree removal, and mesa and canyon area restorations. Notable updates include the introduction of new contract instructors for swim lessons, the implementation of a Golf Course Improvement Project, and the installation of a temporary ice rink chiller.

COMMUNITY SERVICES DEPARTMENT - CENTRALIZED SERVICES

Program Purpose

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

Significant Accomplishments - FY2023

- * The department has fostered strong relationships with the local community through various engagement initiatives, such as Community
- * CSD prioritized staff development and training programs from Los Alamos County, the National Parks and Recreation Association, NM Library Association, NM Department of Health and others to enhance the skills and expertise of its employees, resulting in a highly competent and motivated workforce.
- * The department has implemented processes for continuous improvement, regularly soliciting feedback from stakeholders and conducting evaluations to identify areas for enhancement and refinement in its programs and services as the department implements the Integrated Master Plan.
- * Community Services Department completed the Commission for Accreditation of Parks and Recreation Agencies (CAPRA) self-assessment of 154 standards over the past year and will have the peer review of the self-assessment in the late Spring.
- * Leadership in outdoor recreation: CSD staff, in collaboration with other County employees and community historian, led a bicycle tour of Los Alamos as part of the New Mexico Outdoor Recreation Economics Conference, promoting outdoor recreation and local tourism.

COMMUNITY SERVICES DEPARTMENT - LIBRARY

Mission

The Library enriches our unique community with excellent customer service, knowledgeable staff, dedicated partnerships, welcoming spaces, and diverse resources.

Library Program Budget

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Fund:							
General	2,548,481	2,564,531	3,310,599	3,565,053	8%	3,624,622	2%
Library Gift Fund	0	0	3,200	2,459	-23%	2,400	-2%
	<u>2,548,481</u>	<u>2,564,531</u>	<u>3,313,799</u>	<u>3,567,512</u>	8%	<u>3,627,022</u>	2%
Expenditures by Type:							
Salaries	1,505,187	1,433,145	1,929,165	2,070,583	7%	2,132,700	3%
Benefits	471,247	489,077	798,915	802,249	-	826,315	3%
Professional / contractual services	143,259	147,390	177,994	132,932	-25%	135,924	2%
Materials / supplies	371,214	436,256	353,088	466,686	32%	435,199	-7%
Interfund charges	38,723	30,916	54,637	46,962	-14%	48,371	3%
Capital Outlay	18,851	27,748	0	47,100	-	48,513	3%
Fiscal Charges	0	0	0	1,000	-		
	<u>2,548,481</u>	<u>2,564,531</u>	<u>3,313,799</u>	<u>3,567,512</u>	8%	<u>3,627,022</u>	2%
FTE Summary:							
Regular (full & part time)	26.00	27.25	27.25	27.25	-	27.25	-
Casual & Temp.	3.94	3.94	3.45	3.50	1%	3.50	-
	<u>29.94</u>	<u>31.19</u>	<u>30.70</u>	<u>30.75</u>	-	<u>30.75</u>	-

Budget Overview

The budget allows the library to provide high quality programs, services, technology, and collections to the community. Budgetary challenges include the rising cost of digital and print materials as well as hiring and maintaining staff. Key initiatives for the upcoming year include continuing to develop and increase partnerships with local organizations to increase programming and services; upgrading library technology to provide mainstream and emerging technologies to community members; become fully staffed through recruiting, hiring, and onboarding new employees.

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 - FY2023

- * Successfully re-opened both library locations on Sundays.
- * Partnered with Los Alamos Seed Stewards and PEEC to offer free seeds to the community through a seed library now at both locations.
- * Offered to the public the ability to print from wireless devices.
- * Developed a collection of non-traditional items called the Library of Things offering for check out thermal cameras, induction cooktops, museum passes, energy meters, yoga kits, and telescopes.
- * Added more funds to digital resources to allow for more usage.



CSD - LIBRARY PROGRAM

Performance Measures

% of Residents Rating Library Services as "Good" or "Excellent"	FY2017	FY2019	FY2021	FY2023	FY2025
	92%	87%	93%	96%	**

** Number of residents rating library services as good or excellent comes from the community survey which looks like it is done every two years so won't be done until 2025

Priority	Strategic Focus Area	Goal	Performance Measures	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Estimated	FY2025 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Number of library visits	22,886	160,515	189,907	219,540	235,000
			Circulation rate per registered borrower	26	36	36	36	36

Performance Measures Narrative and Analysis

The Library continues to contribute to the Quality of Life goal by offering robust programming and services for all ages. The library averaged 62 programs per month including the second annual local comic con event, Atomicon, that drew over 800 people.

COMMUNITY SERVICES DEPARTMENT - PARKS AND OPEN SPACE

Parks Program Mission

To develop, operate, and maintain parks and natural areas that enrich the quality of life for residents and visitors alike while preserving for future generations. We inspire outdoor experiences for our community's physical, social, and emotional well-being and preserve a rich heritage of natural and cultural resources and education. We will strive to provide fair, professional, and courteous service through transparency and open communication.

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.

Cemetery Mission

Established in 1955, Guaje Pines Cemetery serves our community by honoring the customs and traditions of our families with dignity and respect. We provide our community with tranquil and inviting grounds offering calm and comfort for the perpetual care of loved ones that have departed.

Program Budgets

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Program:							
Parks	2,019,806	2,240,490	3,029,641	3,776,180	25%	3,755,564	-1%
Open Space	203,929	367,314	702,233	580,142	-17%	597,545	3%
Small Capital Maint Proj-CIP	80,312	574,705	500,000	555,000	11%	571,650	3%
Capital Improvement Projects - CIP	5,303,922	1,194,180	9,615,000	9,550,000	-1%	6,295,000	-34%
Art in Public Places - CIP	53,359	51,433	0	0	N/A	0	N/A
Cemetery	24,884	31,883	59,200	35,066	-41%	36,118	3%
	<u>7,686,212</u>	<u>4,460,005</u>	<u>13,906,074</u>	<u>14,496,388</u>	4%	<u>11,255,877</u>	-22%
Expenditures by Fund:							
General	2,248,619	2,639,687	3,791,074	4,391,388	16%	4,389,227	0%
Capital Improvement Fund	5,437,593	1,820,318	10,115,000	10,105,000	0%	6,866,650	-32%
	<u>7,686,212</u>	<u>4,460,005</u>	<u>13,906,074</u>	<u>14,496,388</u>	4%	<u>11,255,877</u>	-22%
Expenditures by Type:							
Salaries	840,732	971,665	1,432,428	1,652,608	15%	1,702,186	3%
Benefits	306,771	369,369	678,773	761,362	12%	784,201	3%
Professional / contractual services	139,034	223,637	492,029	486,166	-1%	500,751	3%
Materials / supplies	172,171	229,057	295,500	297,446	1%	306,369	3%
Interfund charges	776,132	742,401	890,244	1,057,443	19%	1,089,166	3%
Capital outlay	5,444,593	1,917,391	10,115,000	10,235,000	1%	6,866,650	-33%
Fiscal charges	6,780	6,487	2,100	6,363	203%	6,554	3%
	<u>7,686,212</u>	<u>4,460,005</u>	<u>13,906,074</u>	<u>14,496,388</u>	4%	<u>11,255,877</u>	-22%
FTE Summary:							
Regular (full & part time)	23.00	23.00	23.00	23.00	-	23.00	-
Casual, Student, & Temp.	2.28	2.00	1.42	0.72	-49%	0.72	-
	<u>25.28</u>	<u>25.00</u>	<u>24.42</u>	<u>23.72</u>	-3%	<u>23.72</u>	-

Budget Overview

The Parks and Open Space Division placed three (4) FTEs in FY 2023-24. This includes an Irrigation Specialist, Arborist, Senior Office Specialist, and Parks Maintenance and Construction Specialist. A 3/4 position was converted to the Senior Office Specialist position to assist with managing cemetery operations 100% in-house in the Division. This position will be instrumental with the Asset Software implementation in 2024.

The park maintenance budget accomplishes a level of service that will continue to provide a high-quality park system focused on safety, usability, and continual improvement. Budget funds support new playgrounds, tennis court renovations, and ensure the community and all the user groups can use the facilities with recreational areas we have to offer. Parks provide that all green spaces, outdoor sports areas, and playgrounds stay open and available to the public. Guaje Pines Cemetery sales remain consistent with spikes during the year. The 60-40% revenue split continues to build the perpetual care fund and funding for future cemetery maintenance. The Open Space budget accomplishes a level of service that provides a high-quality trail system focused on safety, usability, and continuous improvement. The division continues to increase efficiencies and reduce erosion control along trailheads. Dead, hazardous, and invasive tree removal is an important management tool that facilitates the fire risk and allows native vegetation to grow without competition. Other priorities include mesa and canyon area restorations and, as always, safety. During the past year, wild/feral cattle entered open space areas, justifying hiring a contractor, which resulted in over 95 head of cattle being captured and removed in the past two years. We will continue to coordinate with the YMCA Youth Conservation Corps. and other volunteers to improve overall safety and the quality of the trail system.

COMMUNITY SERVICES DEPARTMENT - PARKS AND OPEN SPACE

Program Purpose

The Parks and Open Space Division provides strategic direction, leadership and operational management oversight for parks, trails, forests, open space, natural and cultural resources. The Division oversees the perpetual care of Guaje Pines Cemetery, North Mesa Stables, and the Community Gardens. The division is responsible for the care and maintenance of unique recreational facilities for the public to enjoy in a natural environment for an exhilarating outdoor experience.

Significant Accomplishments - FY2023

- * A second columbarium was installed at the Guaje Pines Cemetery, providing 80 niches to accommodate future needs.
- * Eight (8) tennis courts (2 at Rover Park, 3 at Pinon Park, 3 at Barranca) were resurfaced, and a single tennis court at Myrtle Street was converted into a designated pickleball facility with two (2) courts.
- * The Bayo Canyon access trail improvement project was made possible in 2023 through a grant by the State of New Mexico Economic Development's Outdoor Recreation Division. The project encompassed widening 1,100 linear feet of trail to 6 feet, which improved equestrian access to the Los Amos County multi-use trail system. Jagged Axe Trail Designs, LLC, completed the project totaling \$27,869.
- * Implemented the Volunteer Los Alamos Program to assist with recruiting and placing volunteers for Open Space and Trails projects.
- * Parks and Facilities staff installed two Daktronics scoreboards at North Mesa Sports Complex on Senior and Bomber Fields. These scoreboards allow the coaches to use an app on their phones, eliminating the need for control boxes.



CSD - PARKS AND OPEN SPACE

Performance Measures

The Parks and Open Space Division was successful in placing staff in all areas during the year, which increased our ability to complete projects. The Guaje Pines Cemetery operation was brought inhouse in February, offering services for plot purchases and cemetery services in one location. This makes improved the efficiency of the overall process while making it easier for families that lost a loved one. The cemetery is at a fill rate of 71% based on the number of plots available. Park acres include the community parks, sports fields, tennis courts, landscaped medians, County buildings, playgrounds, splash pad, and open space and trails.

Priority	Strategic Focus Area	Goal	Performance Measures	FY2022 Actual	FY2023 Actual	FY2024 Est.	FY2025 Est.
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	Total Acres Maintained	6175	6175	6175	6175
			Total Expenditure per Acre	\$360	\$374	\$380	\$398
			Number of cemetery plots sold	Not Captured	68	88	101
			*Fill Rate of Guaje Pines Cemetery (Based on available plots)	Not Captured	67%	71%	78%

Performance Measures Narrative and Analysis

The Parks and Open Space Division was successful in placing staff in all areas during the year, which increased our ability to complete projects. The Guaje Pines Cemetery operation was brought inhouse in February, offering services for plot purchases and cemetery services in one location. This makes improved the efficiency of the overall process while making it easier for families that lost a loved one. The cemetery is at a fill rate of 71% based on the number of plots available. Park acres include the community parks, sports fields, tennis courts, landscaped medians, County buildings, playgrounds, splash pad, and open space and trails.

COMMUNITY SERVICES DEPARTMENT - RECREATION FACILITIES & PROGRAMS

Mission

To provide various programming, activities, and other healthy lifestyle options for the community, including youth, teens, adults, and seniors.

Recreation Program Budget

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Sub-Program:							
Aquatic Center	1,068,748	1,346,611	1,926,535	1,864,323	-3%	1,819,435	-2%
Golf	1,212,401	1,198,777	1,310,863	1,427,610	9%	1,470,435	3%
Rink	151,123	408,885	251,970	283,584	13%	292,089	3%
Recreation Programming	508,124	591,192	1,222,793	1,164,346	-5%	1,181,919	2%
	<u>2,940,396</u>	<u>3,545,465</u>	<u>4,712,161</u>	<u>4,739,863</u>	1%	<u>4,763,878</u>	1%
Expenditures by Fund:							
General	2,940,396	3,545,209	4,709,161	4,736,863	1%	4,760,788	1%
Aquatic Center Gift Fund	0	256	3,000	3,000	-	3,090	3%
	<u>2,940,396</u>	<u>3,545,465</u>	<u>4,712,161</u>	<u>4,739,863</u>	1%	<u>4,763,878</u>	1%
Expenditures by Type:							
Salaries	1,356,149	1,529,094	2,119,361	2,157,044	2%	2,159,481	-
Benefits	437,458	508,510	906,080	873,582	-4%	861,240	-1%
Professional / contractual services	258,810	411,394	643,723	469,551	-27%	483,637	3%
Materials / supplies	296,161	322,593	337,115	384,511	14%	380,595	-1%
Interfund charges	540,424	611,228	680,822	769,681	13%	792,771	3%
Capital Outlay	28,898	133,365	5,000	58,526	1071%	58,376	-
Fiscal Charges	22,496	29,280	20,060	26,968	34%	27,777	3%
	<u>2,940,396</u>	<u>3,545,465</u>	<u>4,712,161</u>	<u>4,739,863</u>	1%	<u>4,763,878</u>	1%
FTE Summary:							
Regular (full & part time)	24.00	25.00	29.75	31.50	6%	31.50	-
Casual, Student, & Temp.	8.31	8.59	9.43	11.79	25%	11.79	-
	<u>32.31</u>	<u>33.59</u>	<u>39.18</u>	<u>43.29</u>	10%	<u>43.29</u>	-

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. Starting in FY24 the Aquatic Center obtained a new contract instructor to provide swim lessons, which fills a service gap that has been unattainable for the past four years. Additionally, the Aquatic Center currently has the appropriate staffing to also offer swim lessons and expand on its programming. With the addition of the Leisure Lagoon, additional maintenance staff is needed to fully support the expanded facility and has been requested as a new FTE in FY25. The golf course will be undergoing the Golf Course Improvement Project starting in Jan. 2024 and continuing through the Fall of 2024. The Ice Rink was able to have a full season in FY24 with the installment of the temporary Ice Chiller. The current plan is to have the temporary chiller for one more season, in FY25, before a new permanent ice chiller is purchased and installed. Lastly, with the help of a rigorous staffing campaign, all but one FTE positions within the Recreation Division are currently filled.

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 - FY2023

- * The Aquatic Center became fully staffed and was able to extend its operational hours for the entire facility to 7pm during the weekdays and open on Saturdays.
- * The Golf Course was approved for and started the Golf Improvement Project, which will address safety concerns on the course, make deferred improvements, and enhance play.
- * The Ice Rink was able to procure and install a temporary ice chiller, in order to have an ice skating season, due to the old system failing. The temp. chiller performed without any issues.
- * The Recreation Division welcomed the arrival of the new LED outdoor screen utilizing it within the first week of receiving it and used it for multiple programming purposes throughout the summer/early fall of 2023.
- * During FY24 the Recreation Division was fully staffed for about 4 months.



CSD - RECREATION FACILITIES & PROGRAMS

Performance Measures

Performance Measures	FY22 Actuals	F23 Actuals	FY24 Estimate	FY25 Target
Number of Aquatic Center visitors for all purposes	87,680	73,966	75,000	78,000

Performance Measures	FY22 Actuals	F23 Actuals	FY24 Estimate	FY25 Target
Number of Ice Rink visitors for all purposes	Not captured	Not captured	49,573	55,000

Performance Measures Narrative and Analysis

The Aquatic Center reached a completely staffed status late in 2023/early 2024, and as a result has been able to expand hours to

COMMUNITY SERVICES DEPARTMENT - SOCIAL SERVICES

Mission

We work to support and enhance the community through person-centric and personalized service focusing on the social determinants of health for all ages, while remaining firmly centered in equity and accessibility.

Social Services Budget

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Fund:							
General	2,390,269	2,448,292	2,973,273	3,512,871	18%	3,618,256	3%
State Grants-DWI Fund	76,013	87,050	0	0	N/A	0	-
Health Care Assistance	2,880,690	2,993,322	3,283,466	4,546,761	38%	4,683,164	3%
County Health Council	32	76,653	113,292	120,174	6%	15,333	-87%
Ntl Opiod Settlement	0	0	30,000	667,785	2126%	0	-100%
ARPA	0	227,250	1,334,833	241,681	-82%	0	-100%
	<u>5,347,004</u>	<u>5,832,567</u>	<u>7,734,864</u>	<u>9,089,272</u>	18%	<u>8,316,753</u>	-8%
Expenditures by Type:							
Salaries	139,301	119,079	232,369	246,497	6%	253,892	3%
Benefits	27,972	38,721	104,023	110,227	6%	113,533	3%
Professional / contractual services	5,095,817	5,543,986	7,276,637	8,525,525	17%	7,736,095	-9%
Materials / supplies	3,597	715	11,750	16,750	43%	17,253	3%
Interfund charges	80,317	80,940	110,085	109,608	0%	112,896	3%
Capital Outlay	0	49,126		80,665		83,085	3%
	<u>5,347,004</u>	<u>5,832,567</u>	<u>7,734,864</u>	<u>9,089,272</u>	18%	<u>8,316,753</u>	-8%
FTE Summary:							
Regular (full & part time)	3.20	3.20	4.00	4.00	0%	4.00	-
Limited Term	0.00	0.75	1.00	0.00	-100%	0.00	-
	<u>3.20</u>	<u>3.95</u>	<u>5.00</u>	<u>4.00</u>	-20%	<u>4.00</u>	-

Budget Overview

The Social Services budget allows for continued support to provide a wide array of contracted services within the community. Comprehensive parent education and family development programs focus on promoting mental well-being, parenting classes, harm reduction and prevention, as well as intervention and treatment, and resource referral.

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 mental health, substance abuse and suicide prevention. 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. These are available on a sliding-scale payment system, and available for all community members regardless of age, ability to pay, or other barriers.

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 - FY2023

- * SSD put together an Opioid Overdose Prevention outreach program throughout the spring and summer 2023. We trained more than 300 people how to recognize the signs of an overdose and how to administer Narcan (including more than 100 students who attended the 1st Youth Summit at SALA, as well as all library staff), and gave out more than 700 boxes of Narcan throughout the community.
- * We collaborated with JJAB, LAPS, and the Courts to host four Community Conversations throughout 2023, reaching hundreds of community members. Topics covered a range of mental health and substance abuse topics, and are intended to create opportunities for learning, reflection, and connection.
- * SSD piloted a homelessness outreach program in Los Alamos County, spurred by a grant from the New Mexico Department of Health, which has resulted in a casual position, who has engaged with people who are experiencing homeless or are at-risk of becoming homeless to help them access services and resources including housing vouchers, grocery gift-cards, and physical and mental healthcare.
- * The Los Alamos County Health Council, through SSD staff support, has completed the Interim Comprehensive Health Plan, the result of more than 200 interviews and focus groups with community members, and three public input sessions. Following a community health survey later this spring, the final report will be issued in fall 2024.
- * Contracted providers and SSD staff faced an increase in the number of clients and program participants, indicating the continued demand for basic needs, behavioral health, and community engagement for youth, teens, families, and older adults. Many new programs and resources were developed and shared with the community to meet these needs.



CSD - SOCIAL SERVICES

Performance Measures

The Social Services Division (SSD) oversees a spectrum of programs and services centered around supporting the Los Alamos community's health and well-being. Through our case coordination and outreach, we help people that may be experiencing hardships navigate the often-complex procedures to apply for and receive aid and emergency assistance. SSD manages the Health Care Assistance Program (HCAP), which supports access to health-related programs and services for low-income people that qualify based on income eligibility and residency requirements, and who are not already covered under Medicaid or Medicare, including detainees at the Los Alamos Police Department. The Division also manages 31 contracts with 20 different agencies and providers who deliver a wide range of programming for families, youth, adults, and older adults throughout the community. These programs and services strengthen the community's safety net by addressing hunger, housing and homelessness, income support, overall physical and mental health needs, and more for the community. SSD collaborates with community partners to address immediate and emerging needs, such as opioid response and harm reduction, youth and adult mental health, and housing instability. SSD also provides staff support to the Los Alamos County Health Council (CHC), which is helping to develop the Comprehensive Health Plan, a thorough look at the needs and gaps in existing services and programs that support the health and well-being of the community.

Priority	Performance Measure	FY22 Actual	FY23 Actual
Quality	# of interactions for family resource services (treatment/intervention)	379	2,159
Governance	# of interactions for family resource services (promotion/prevention)	4,748	6,493
	# of Youth/Family Interactions with JJAB Services	6,751	7,416
	# of Unduplicated Youth Served by JJAB	592	335
	# of Youth Visits to the Youth Activity Center	9,184	11,728
	# of Teen Visits to the Teen Center	14,877	35,035
	# of Meals Provided to Seniors	34,331	27,186
	# of Vehicle Trips Provided to Seniors	1,842	2,530

Priority	Strategic Focus Area	Goal	Performance Measure	FY22 Actual	FY23 Actual	FY24 Estimated	FY2025 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services	# of interactions for family resource services (treatment/intervention)	379	2,159	2,500	2500
			# of interactions for family resource services (promotion/prevention)	4,748	6,493	8,000	8,000
			# of Youth/Family Interactions with JJAB Services	6,751	7,416	7,500	7,500
			# of Unduplicated Youth Served by JJAB	592	335	600	600
			# of Youth Visits to the Youth Activity Center	9,184	11,728	12,000	12,000
			# of Teen Visits to the Teen Center	14,877	35,035	40,000	40,000
			# of Meals Provided to Seniors	34,331	27,186	40,000	40,000
			# of Vehicle Trips Provided to Seniors	1,842	2,530	3,000	3,000
			Number of Visits at Health Commons	1,843	3650	2,000	2,000
			HCAP Number of Claims Processed (Inmates)	357	194	400	400
			HCAP Value of Claims (Inmates)	\$ 28,294.34	\$ 7,489.80	\$ 30,000.00	\$30,000.00
			HCAP Number of Claims Processed (Residents)	177	254	300	300
			HCAP Value of Claims (Residents)	\$ 18,869.00	\$ 7,135.10	\$ 20,000.00	\$20,000.00

CSD - SOCIAL SERVICES

Performance Measures Narrative and Analysis

With a return to a more-normal year than during the height of the Covid pandemic, nearly all of the SSD contracted providers saw large increases in the number of program participants and service users. Nearly all programs returned to in-person services, including meals at the newly reopened kitchen at the Betty Ehart Senior Center; after-school and weekend programming at the Teen Center; family programs at Family Strengths Network, and more. There remains a critical need for social service-based programs that help community members address challenges, such as mental health and substance use treatment, suicide prevention, and facing the high cost of living and limited housing availability.

Social Services Programs	FY23 ACTUAL	FY24 Adopted Budget	FY25 Estimated Direct Costs	FY25 Estimated In-Kind Costs	FY25 Estimated Total Costs
Senior Center Services	\$466,366.00	\$511,257.00	\$526,595.00	\$686,000.00	\$1,212,595.00
Teen Center Operations	\$405,800.00	\$429,418.00	\$451,004.00	\$241,000.00	\$692,004.00
Youth Activity Centers	\$295,408.00	\$303,648.00	\$312,157.00	\$154,000.00	\$466,157.00
Family & Parent Ed. (Promo/Peven)	\$107,803.65	\$138,500.00	\$145,460.00	N/A	\$145,460.00
Family & Parent Ed. (Interv/Treat)	\$126,001.93	\$130,001.00	\$136,501.00	N/A	\$136,501.00
Health Commons	\$201,680.62	\$214,000.63	\$324,237.00	NA	\$324,237.00
LAPS Prevention Spec.	\$129,000.00	\$129,000.00	\$129,000.00	N/A	\$129,000.00
Juvenile Justice	\$320,073.10	\$328,828.77	\$650,000.00	N/A	\$650,000.00
Early Intervention	\$49,900.00	\$136,047.00	\$142,849.00	N/A	\$142,849.00
LA cares	\$11,952.00	N/A	N/A	\$11,952.00	\$11,952.00
Home Based Senior Services	\$58,213.00	\$59,959.00	\$61,758.00	\$61,758.00	\$123,516.00
TOTAL	\$2,172,198.30	\$2,380,659.40	\$2,156,230.73	\$1,154,710.00	\$3,310,940.73

COMMUNITY SERVICES DEPARTMENT - CULTURAL SERVICES

Mission

To contract with non-profit organizations to provide cultural services to enhance the quality of life for the community and visitors.

Cultural Services Program Budget

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Type:							
Professional / contractual services	571,167	590,706	726,502	732,659	1%	770,133	5%

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.

Our cultural contractors are:

- Los Alamos Historical Society - providing 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.
- 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.

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 - FY2023

* **The Los Alamos Arts Council** held several free community art shows in April, May and June including a show coordinated with Friends of Los Alamos Pride which had an opening exhibit weekend to coordinate with that event. Los Alamos Arts Council partnered with Project Oppenheimer and helped to facilitate conversations in the community.

* **The Los Alamos Historical Society** continues to promote its activities and programming and doubled the Historic Campus Guided tours by adding a second tour daily with great success in part by actively engaging with the community and other organizations to promote the history and significance of Los Alamos, particularly focusing on the contributions of J. Robert Oppenheimer. These efforts have likely contributed significantly to increasing awareness and interest in the area.

* **NMSU's 4-H program** is thriving and making significant contributions to youth development with a 35% increase from the previous year indicating a growing engagement and interest in the program among youth in Los Alamos County. In addition, The Los Alamos County Fair was a big hit, generating lots of positive community feedback and fostering feelings of hope and enjoyment and included the now annual Blue Ribbon Pie Baking Contest. This year's contest attracted 14 entries, demonstrating community engagement and interest in the event.

* **The Nature Center (PEEC)** success factors include aligned goals, long-term planning, adaptable partnering, smart delegation, marketability, fun initiatives, and relationship building. This collaborative approach enhances the effectiveness and reach of community development and youth engagement programs. Some of these events include: Sciencefest participation, Summer Family Evening Programs, Forest Explorers Program, 6th Grade Bird Banding Field Trip and Family Star Gazing Night.



CSD - CULTURAL SERVICES PROGRAM

Performance Measures

Direct Costs & In-Kind

Cultural Services Programs	FY 2023 Actual Direct Costs	FY 2023 Estimated In-Kind Costs	FY2023 Total Costs	FY 2024 Estimated Total Direct Costs	FY 2024 Estimated In-Kind Costs	FY 2024 Estimated Total Costs
Performing Arts	\$10,479	\$8,000	\$10,479	\$49,674	\$10,000	\$24,350
Art Center	\$5,076	\$210,000	\$5,076	\$47,126	\$264,000	\$273,254
Cooperative Extension	\$93,633	\$16,000	\$93,633	\$111,665	\$20,000	\$131,665
History Museum/Education	\$210,288	\$312,000	\$210,288	\$238,471	\$367,000	\$605,471
Nature Center	\$195,424	\$151,000	\$195,424	\$167,063	\$131,000	\$337,433
Los Alamos Little Theater <i>In-Kind Only</i>		\$5,428			\$6,581	
Total	\$514,900	\$697,000	\$514,900	\$613,999	\$792,000	\$1,372,173

Cultural Services Programs	FY 2025 Estimated Total Direct Costs	FY 2025 Estimated In-Kind Costs	FY 2025 Estimated Total Costs
Performing Arts	\$146,800	\$282,220	\$429,020
Art Center			
Cooperative Extension	\$116,492	\$23,000	\$139,492
History Museum/Education	\$248,009	\$375,000	\$623,009
Nature Center	\$217,765	\$157,466	\$375,231
Los Alamos Little Theater <i>In-Kind Only</i>		\$6,778	
Total	\$729,066	\$837,686	\$1,566,752

Contracts were combined in FY24

CSD - CULTURAL SERVICES PROGRAM

Priority	Strategic Focus Area	Goal	Performance Measures	FY2022	FY2023	FY2024 Estimate	FY2025 Projected
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	<u>History Museum Campus Visitors</u>	19,317	19,051	44,000	45000
			% From Outside of Los Alamos	87%	95%	98%	98%
			<u>Fuller Lodge Art Center Interactions</u>	15,676	17,107	20,000	24000
			% Visiting Gallery Shop	61%	31%	-	35%
			% Taking Classes	1%	10%	-	13%
			% In Other Programs/Events	37%	3%	-	20%
			Number of Participants Served Through Community Cultural Programming	6,663	21,799	-	22,000
			% Participating in Online Programming	1%	0	-	1%
			<u>Nature Center Programs</u>				
			Number of Participants Served Through Nature Center Programs	34,670	33,564	40,420	36,218
			% Participating in Online Programming	12%	4%	4%	7%
			<u>NMSU</u>				
			NMSU Cooperative Extension Program: Number of One-on One Contacts Made	1,948	799	812	1,186
			# of People Trained in Community Development Programs	65	9	109	61
			# of Participants in Programs/Events	8,322	6246	7284	7500
			<u>Summer Concert Series</u>				
			Number of Attendees at Summer Concert Series	25,300	40,000	88,000	88,000

Performance Measures Narrative and Analysis

The number of participants served through community cultural programming has shown significant growth from FY2022 to FY2024, with an increase projected for FY2025.

The actual number of visitors and participants has remained steady with increases from FY2022 to FY2024. The percentage of visitors from outside Los Alamos has consistently increased, indicating a growing appeal beyond the local community and with the recent filming of Oppenheimer.

The number of attendees at the Summer Concert Series has shown significant growth from FY2022 to FY2024. This indicates sustained popularity and success.

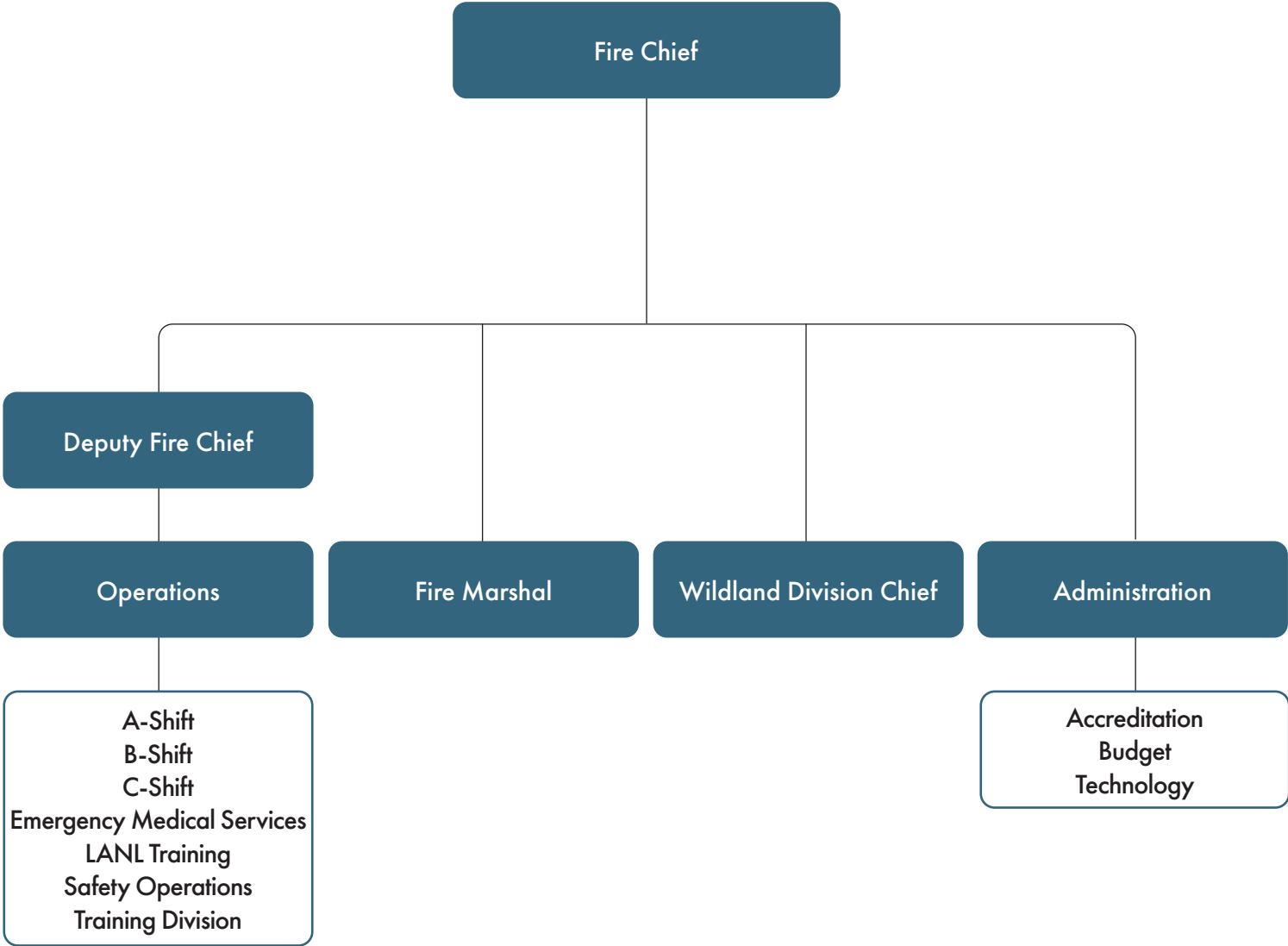
Overall, the performance measures suggest positive trends in visitor engagement, participation in programs, and community outreach efforts.

FY2025 Budget Options - Community Services Department

Dept	Division	Amount	Short Description	Detailed Notes	Recurring/ One-Time	Fund
CSD	Social Services	\$122,185	1.0 FTE; Case Coordination Specialist trained in older adult related issues (Mental health; substance use; physical health;) benefits (Medicare; nutrition; etc) and resources in order to provide effective case management	Calls to PD and SSD for well-check visits; Hoarding and other unsafe situations (EMT and LAMC); inability to deal with nuisance code violations (CDD); aging population with needs according to CHP. Salary \$78,093 Benefits \$44,092	Recurring	General Fund
CSD	Social Services	\$100,000	Comprehensive Health Plan recommendations	Funding for Comprehensive Health Plan recommendations	Recurring	General Fund

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

Fire Department



FIRE DEPARTMENT

Description

Los Alamos Fire Department (LAFD) is the third largest career fire department in the state of New Mexico. The department provides a multi-disciplined, multi-dimensional mission of fire, rescue, emergency medical, public education, and life safety services to the citizens and visitors of Los Alamos County. Included in the services LAFD provides are the protection of the Los Alamos National Laboratory (LANL), a large nuclear research and development complex as per the current cooperative agreement with the Department of Energy (DOE)/National Nuclear Security Administration (NNSA), which began in January 2024 and ends in June 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 one of three fire departments in New Mexico that has obtained international accreditation through the Commission of Fire Accreditation International. Less than 275 fire departments in the United States have successfully achieved international accreditation status. LAFD's emergency responders and administrative support staff must achieve and maintain DOE "Q" clearance. LAFD firefighters, driver/engineers, and captains are represented by Local 3279 of the International Association of Firefighters.

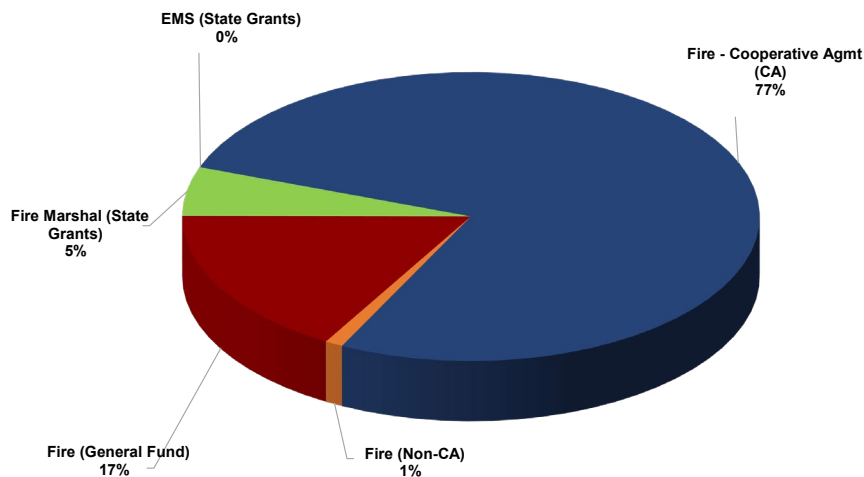
Mission

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

Vision

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

Expenditures by Fund



FIRE DEPARTMENT

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Fund:							
Fire - Cooperative Agmt (CA)	27,731,450	30,606,155	44,202,816	42,944,490	-3%	13,760,851	-68%
Fire (Non-CA)	371,050	239,800	504,620	561,666	11%	562,856	-
Fire (General Fund)	7,305,829	7,846,815	9,407,440	9,337,438	-1%	10,707,668	15%
Fire Marshal (State Grants)	355,484	322,285	2,971,530	3,060,676	3%	3,152,496	3%
EMS (State Grants)	0	10,055	10,150	10,455	3%	10,769	3%
	<u>35,763,813</u>	<u>39,025,110</u>	<u>57,096,556</u>	<u>55,914,725</u>	-2%	<u>28,194,640</u>	-50%
Expenditures by Program:							
LANL Fire Cooperative Agreement	27,731,450	30,606,155	44,202,816	42,944,490	-3%	13,760,851	-68%
Mutual Aid Deployments	323,738	184,302	504,620	521,666	3%	562,856	8%
Other Non-Cooperative Agreement	47,312	55,498	-	40,000	-	-	-100%
Other General Fund & State Grants	7,661,313	8,179,155	12,389,120	12,408,569	-	13,870,933	12%
	<u>35,763,813</u>	<u>39,025,110</u>	<u>57,096,556</u>	<u>55,914,725</u>	-2%	<u>28,194,640</u>	-50%
Expenditures by Type:							
Salaries	14,895,333	16,285,454	22,910,548	22,216,016	-3%	3,023,455	-86%
Benefits	6,012,114	6,910,928	10,352,353	9,984,390	-4%	1,304,121	-87%
Professional / contractual services	1,283,738	982,206	1,163,610	1,833,466	58%	1,329,315	-27%
Materials / supplies	1,095,184	1,444,281	4,147,678	1,689,821	-59%	650,879	-61%
Interfund charges	12,449,560	13,013,509	18,522,367	17,865,766	-4%	19,491,846	9%
Capital Outlay	17,100	388,732	0	2,325,266	-	2,395,024	3%
Debt/Fiscal Charges	10,784	-	0	0	-	0	-
	<u>35,763,813</u>	<u>39,025,110</u>	<u>57,096,556</u>	<u>55,914,725</u>	-2%	<u>28,194,640</u>	-50%
FTE Summary:							
Regular (full & part time)	150.00	150.00	188.00	176.00	-6%	176.00	-
FTEs By Division:							
Emergency Medical	3.00	3.00	3.00	3.00	-	3.00	-
Fire Life Safety	2.00	2.00	2.00	2.00	-	2.00	-
Operations	132.00	132.00	132.00	132.00	-	132.00	-
Training	3.00	3.00	3.00	3.00	-	3.00	-
Administration	10.00	10.00	10.00	10.00	-	10.00	-
	<u>150.00</u>	<u>150.00</u>	<u>188.00</u>	<u>176.00</u>	-6%	<u>176.00</u>	-

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 our ongoing radio system updates, the purchase of personal protective equipment (PPE) for firefighter safety, continue our efforts to mitigate our forests to enhance our safety from wildfire, continue our efforts to stay up to date with our emergency medical training and equipment, remain capable of effectively responding to technical rescue incidents, and provide the necessary tools and equipment to respond to a hazardous materials incident effectively.

The budget is developed in correlation with the 10-year cooperative agreement with DOE/NNSA. This agreement started on January 1, 2024, and expires on June 30, 2033. The cooperative agreement budgets have been aligned with the county fiscal year. The cost share between DOE/NNSA and LAC is 76% (federal) cost, and LAC has 24% 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 - FY2023

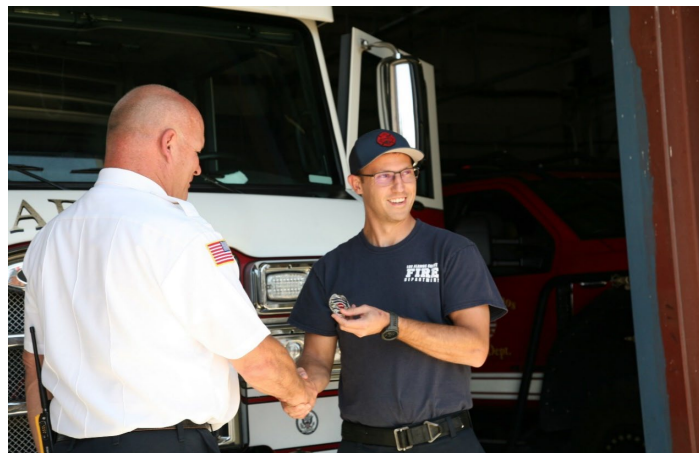
- * Graduated Academy 32 which began on July 24, 2023, with 29 Recruits and 23 Cadets graduating on January 19, 2024
- * The department's wildland division assisted both in-state and nationally by deploying to five (5) separate fires. The department has filled requests for wildland engines, Fireline paramedics, fire investigators, and planning section chief during the past year.
- * Through its comprehensive evaluation of water resources and pressures, the program plays a pivotal role in fortifying fire protection measures and safeguards against the adverse impacts of fire emergencies. One of our primary accomplishments this past year was achieving a high rate of 82.6% in hydrant testing and inspection. The program explores the replacement or upgrade of Survey 123 for hydrant testing data collection to ensure compatibility with Pre-Incident Plan software, which is essential to enable seamless integration of hydrant data into emergency response protocols.
- * The County began negotiations with the DOE in early 2023 for a ten-year Cooperative Agreement for the provision of fire and emergency services on the LANL site. In the agreement, minimum staffing requirements increased. "The DOE acknowledges and agrees that LAFD will not be able to achieve the minimum staffing requirements immediately, and the minimum staffing requirements will be achieved through mutual agreement". The authorized personnel force totals will be 176 for years 1-5 (165 uniformed, 11 civilian), and 188 for years 6-10 (177 uniformed and 11 civilian)."



Community Driven Strategic Planning Session



Public Education Team at the NM State Fair

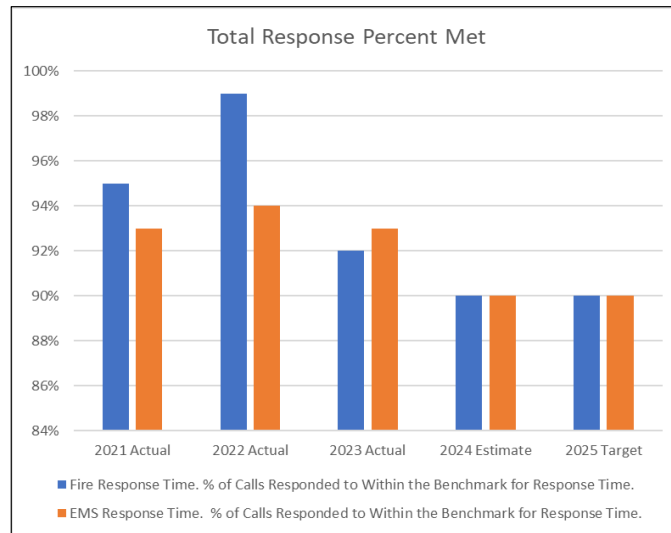


DE Frentheway Promotion

LOS ALAMOS FIRE DEPARTMENT

Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	Number of Public Education Events Conducted.	105	84	107	100	100
			Fire Response Time. % of Calls Responded to Within the Benchmark for Response Time.	95%	99%	92%	90%	90%
			EMS Response Time. % of Calls Responded to Within the Benchmark for Response Time.	93%	94%	93%	90%	90%



Performance Measures Narrative and Analysis

Response times report the time interval from when the LAFD emergency responders are notified by dispatch and when they arrive on the scene. The department has established additional performance objectives that align with the CFAI Accreditation Standards of Cover model by alarm type in order to measure processing, turnout, travel and total response times. The total response benchmark objective for Rural areas is 12 minutes and 20 seconds, and 7 minutes 20 seconds for suburban areas. The chart above shows that LAFD is meeting these benchmarks 95% of the time for Fire Responses and 93% of the time for EMS responses.

LOS ALAMOS FIRE DEPARTMENT

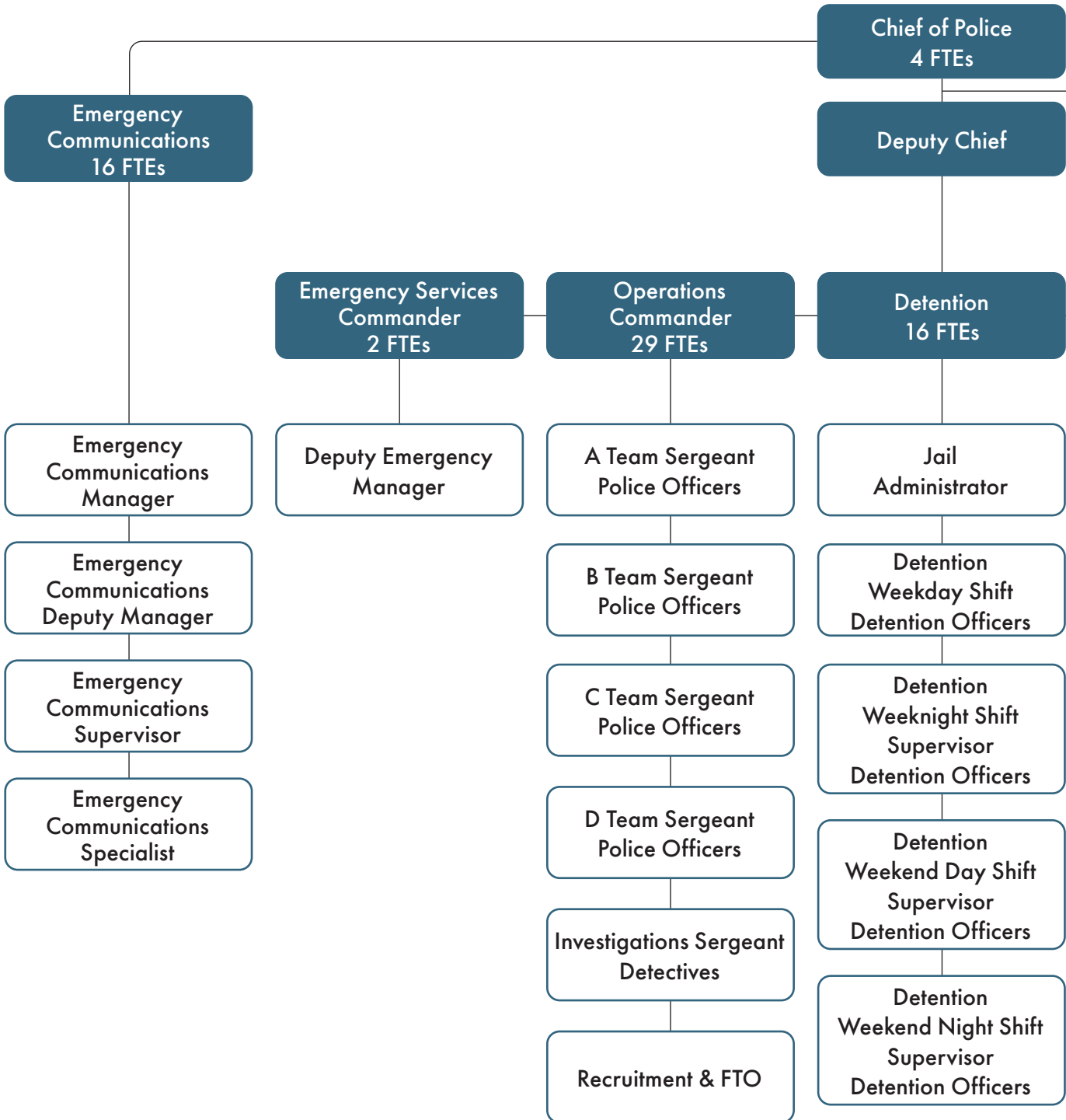
Performance Measures

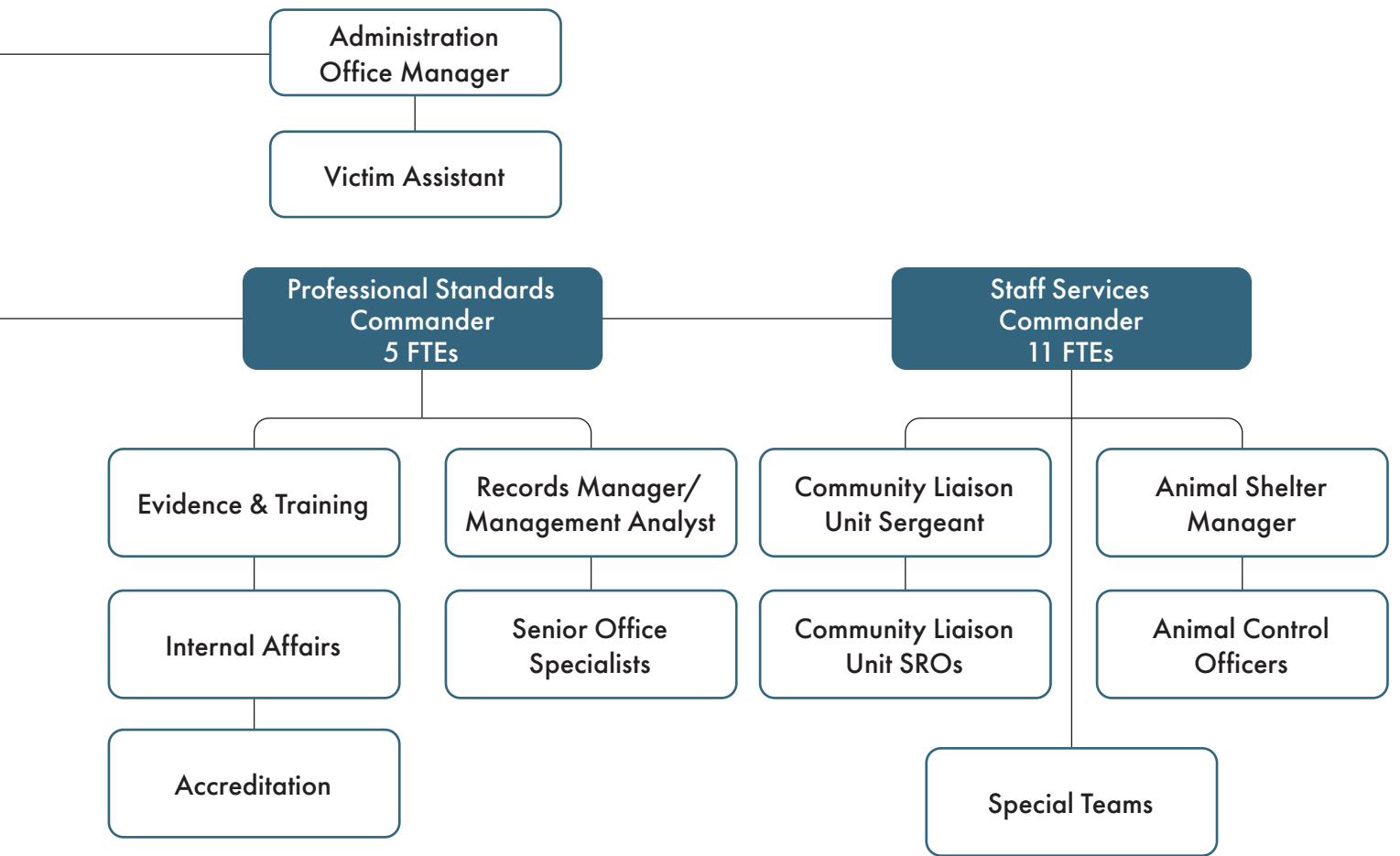
Heat map of calls by day of the week and hour of the day:

Day	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Totals
0	8	3	10	13	9	9	13	65
1	15	5	5	4	3	5	6	43
2	5	10	2	7	3	3	11	41
3	7	6	2	2	6	2	8	33
4	3	8	2	1	3	2	6	25
5	8	6	9	6	9	2	7	47
6	11	10	8	6	8	6	4	53
7	13	17	17	14	19	11	10	101
8	22	29	25	34	28	15	14	167
9	13	23	32	33	36	23	18	178
10	12	31	32	38	35	20	15	183
11	16	27	29	33	29	16	18	168
12	16	16	22	28	37	23	17	159
13	19	24	35	33	34	19	15	179
14	9	39	30	22	35	30	10	175
15	17	21	26	32	26	29	25	176
16	10	30	31	20	27	21	18	157
17	20	18	33	15	30	21	12	149
18	19	16	25	27	15	11	17	130
19	16	17	16	12	12	16	13	102
20	17	9	17	14	11	16	13	97
21	11	12	9	12	6	9	9	68
22	6	15	12	7	16	9	11	76
23	9	12	6	8	9	8	7	59



Los Alamos Police Department





POLICE DEPARTMENT

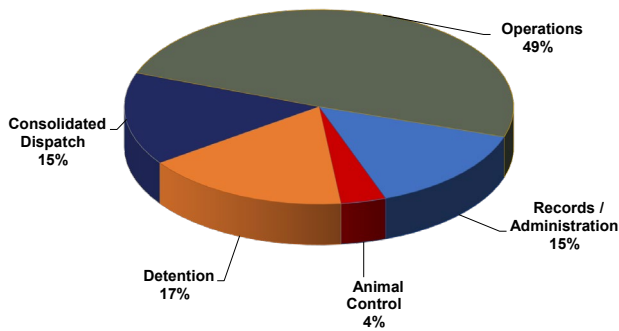
Description

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 (Accreditation, LANL Liaison, Training, Evidence, Records), Support (Detention, Animal Control), and Emergency Management (Dispatch).

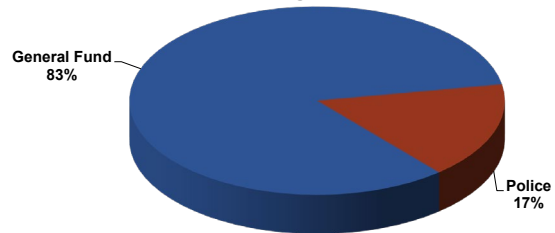
Mission

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

Department Budget

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Program:							
Animal Control	421,473	417,843	500,486	550,039	10%	566,540	3%
Detention	1,738,021	2,027,662	2,350,972	2,488,988	6%	2,563,658	3%
Consolidated Dispatch	1,495,354	1,745,227	2,131,461	2,254,207	6%	2,408,821	7%
Operations	5,007,234	5,950,121	6,664,945	7,226,504	8%	7,371,651	2%
Emergency Management	653,704	594,557	650,404	818,680	26%	1,004,543	23%
Records / Administration	1,144,373	1,471,600	2,059,771	2,109,670	2%	3,344,356	59%
	<u>10,460,159</u>	<u>12,207,010</u>	<u>14,358,039</u>	<u>15,448,088</u>	8%	<u>17,259,569</u>	12%
Expenditures by Fund:							
General	10,418,758	12,190,987	14,194,039	15,266,128	8%	17,098,313	12%
State Grants	41,400	16,023	164,000	181,960	11%	161,257	-11%
	<u>10,460,159</u>	<u>12,207,010</u>	<u>14,358,039</u>	<u>15,448,088</u>	8%	<u>17,259,569</u>	12%
Expenditures by Type:							
Salaries	5,870,118	6,588,425	7,776,832	8,342,179	7%	8,420,766	1%
Benefits	2,487,200	2,815,323	4,029,062	4,281,239	6%	5,683,322	33%
Professional / contractual services	650,647	715,423	1,228,861	1,070,954	-13%	1,233,058	15%
Materials / supplies	409,252	608,267	336,749	391,659	16%	401,190	2%
Interfund charges-Other	629,482	700,419	791,485	1,148,235	45%	1,182,682	3%
Capital outlay	412,485	778,256	195,050	212,822	9%	337,523	59%
Fiscal charges	975	898	0	1,000	N/A	1,030	3%
	<u>10,460,159</u>	<u>12,207,010</u>	<u>14,358,039</u>	<u>15,448,088</u>	8%	<u>17,259,569</u>	12%
FTE Summary:							
Regular (full & part time)	79.00	83.00	83.00	84.00	1%	84.00	0%
Limited Term	0.00	0.00	0.00	1.00	-	1.00	-
	<u>79.00</u>	<u>83.00</u>	<u>83.00</u>	<u>85.00</u>	2%	<u>85.00</u>	0%
FTEs By Division:							
Animal Control	5.00	5.00	5.00	5.00	-	5.00	-
Detention	16.00	16.00	16.00	16.00	-	16.00	-
Consolidated Dispatch	16.35	16.35	16.35	16.35	-	16.35	-
Emergency Management	2.00	2.00	2.00	3.00	50%	3.00	-
Records / Administration	8.65	8.65	9.65	10.65	10%	10.65	-
Operations	31.00	35.00	34.00	34.00	-	34.00	-
	<u>79.00</u>	<u>83.00</u>	<u>83.00</u>	<u>85.00</u>	2%	<u>85.00</u>	-

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 services. 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.

Significant Accomplishments - FY2023

- * Detective Michael Weiss & K-9 "Jaskey" successfully completed the narcotics detection and patrol function certification.
- * All LAPD Detention Officers have completed the American Jail Association Certification Process. This advanced certification seeks to enhance training, leadership, and best practices in our jail to enhance public safety.
- * In April of 2023, LAPD Sponsored the "Hawk Hangout" where they discussed the dangers of fentanyl to middle school students at SALA. The Community Liaison Unit also spoke in classrooms at LAHS on the dangers of fentanyl. Los Alamos County saw an increase in overdose fatalities in 2023 and continues to partner with other public health entities to combat this national epidemic.



LOS ALAMOS POLICE DEPARTMENT

Performance Measures

Los Alamos Crime Stats 2023, Total Group "A" Offenses: 221

Los Alamos Police – Data – Represents a majority of NIBRS reportable crime by date of occurrence.

CRIMES AGAINST PERSONS	43	CRIMES AGAINST PROPERTY	157	CRIMES AGAINST SOCIETY	21
AGGRAVATED ASSAULT	11	ARSON	2	ANIMAL CRUELTY	0
HOMICIDE	1	BRIBERY	0	DRUG VIOLATIONS	17
HUMAN TRAFFICKING	0	BURGLARY, B & E	2	DRUG PARAPHERNALIA	2
INTIMIDATION	1	COUNTERFEIT / FORGERY	5	GAMBLING	0
KIDNAPPING / ABDUCTION	0	DESTRUCTION OF PROPERTY	14	PORNOGRAPHY VIOLATIONS	0
SEX OFFENSES	6	EMBEZZLEMENT	1	PROSTITUTION	0
SIMPLE ASSAULT	24	EXTORTION / BLACKMAIL	1	WEAPONS VIOLATIONS	2
		FRAUD	53		
		LARCENY / STOLEN PROPERTY	75		
		MOTOR VEHICLE THEFT	4		
		ROBBERY	0		

Performance Measures Narrative and Analysis

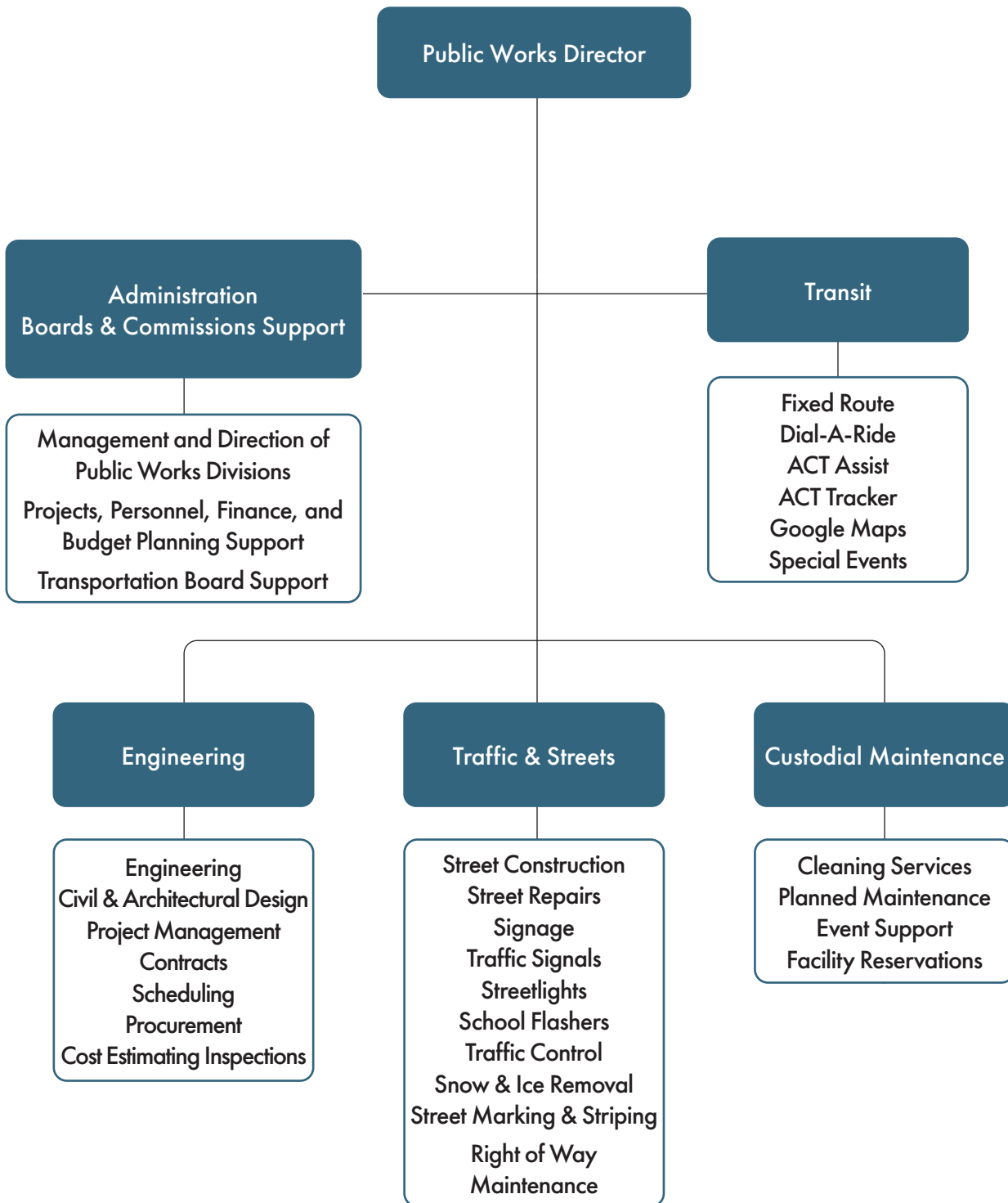
In 2021, the Department transitioned to a broader view of crime in the community through a shift from the Uniform Crime Report (UCR) to the National Incident Based Reporting System (NIBRS). This system categorizes crime by Crimes Against Persons, Crimes Against Property, and Crimes Against Society for all calls reported to the police. We recorded 43 Crimes Against Persons, 157 Crimes Against Property, and 21 Crimes Against Society. NIBRS presents data about 23 offense categories comprised of 52 offenses versus the standard 9 presented by UCR.

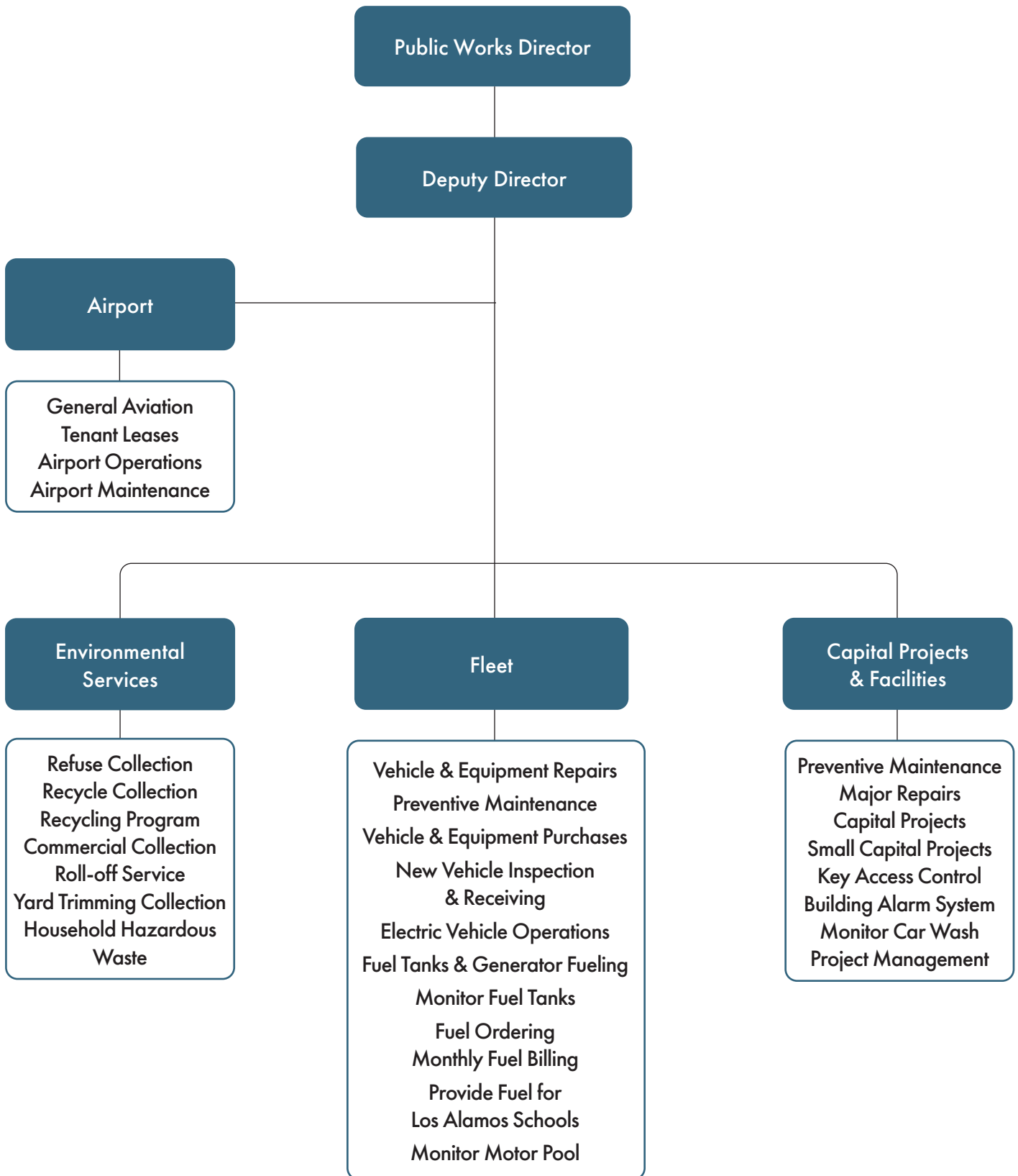
FY2025 Budget Options - Police

Dept	Division	Amount	Short Description	Detailed Notes	Recurring/ One-Time	Fund
PD	PD	\$325,677	(55) XL-200-P Portable radios to replace the remainder of LAPD personnel still on XG-25 (8years+old)	(14) XL-200-P Radios were already purchased on an EM Grant, we are requesting funding (55) additional radios to replace the aging XG-25 radios, these radios are the same as what LAFD carries and are GPS/Bluetooth/WiFi and hotspot capable.	One-time	General Fund
PD	PD/ASD	\$149,455	Management Analyst - 1 FTE	Additional Administrative support for police operations, grant management, budget, Salary 99,671 Benefits 49,784	Recurring	General Fund
PD	PD	\$140,528	New FTE IPRA Analyst/Specialist	FTE to assist in meeting the increasing demands of IPRA related to Police Incidents and media redaction. This position improve efficiency with RIM and Legal departments. \$92,607 Salary / \$47,921 Benefits	Recurring	General Fund

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Public Works Department





PUBLIC WORKS DEPARTMENT

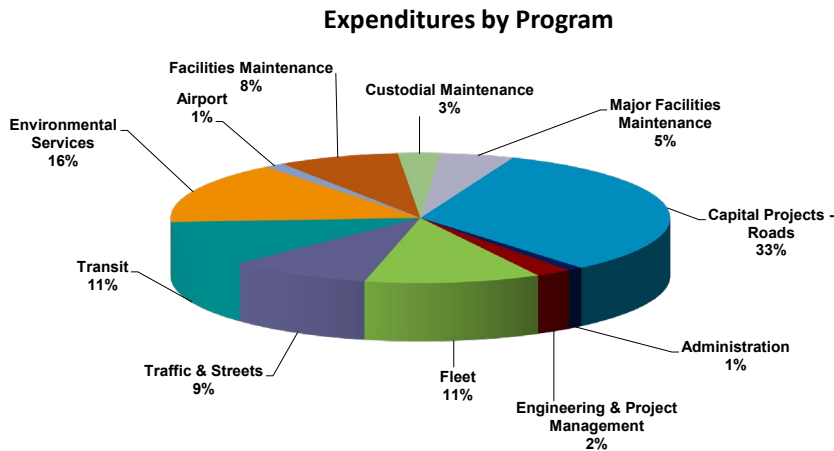
Department Description

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

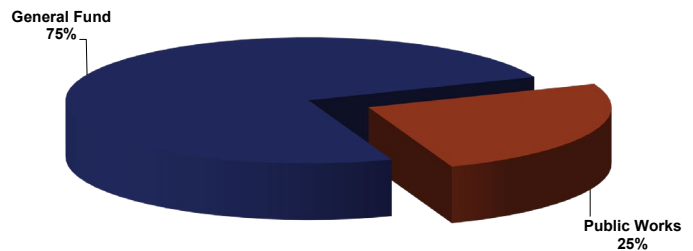
The department consists of nine divisions; Administration, Airport, Custodial, Environmental Services, Engineering and Project Management, Facilities, Fleet, Traffic & Streets, and Transit.

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

Department Summary



Expenditures as % of General Fund Budget



PUBLIC WORKS DEPARTMENT

Department Description

The Public Works Department works as one entity to serve the community. Public Works strives to maintain a high quality of life for Los Alamos County residents and businesses. The department delivers responsive and cost-effective services that protect and enhance the safety, health, and quality of life in the County.

The Public Works Department is comprised of nine divisions - Administration, Engineering, Custodial, Capital Projects and Facilities, Traffic and Streets, Capital Projects and Facilities Maintenance, Airport, Environmental Services, Fleet, and Atomic City Transit.

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Program:							
Administration	493,634	566,142	1,157,312	677,137	-41%	687,019	1%
Airport	711,766	1,618,041	785,326	848,817	8%	874,282	3%
Fleet	4,020,921	5,139,905	6,791,828	7,690,953	13%	7,981,847	4%
Transit	4,649,528	4,398,507	7,081,910	7,549,188	7%	7,775,435	3%
Traffic & Streets	3,673,959	4,118,516	6,002,469	6,236,953	4%	6,424,062	3%
Environmental Services	4,356,533	6,001,681	9,999,735	10,423,028	4%	10,735,719	3%
Facilities Maintenance	2,970,137	3,653,874	4,376,214	5,335,281	22%	5,495,339	3%
Custodial Maintenance	1,285,226	1,422,207	1,831,436	1,862,857	2%	1,918,743	3%
Engineering & Project Management	1,734,931	2,985,289	1,564,719	1,569,064	-	1,615,046	3%
Major Facilities Maint Proj	1,354,332	2,628,376	2,991,767	3,231,520	8%	3,173,966	-2%
Capital Projects	4,575,421	9,165,263	19,182,500	22,187,500	16%	9,225,875	-58%
	<u>29,826,388</u>	<u>41,697,801</u>	<u>61,765,216</u>	<u>67,612,298</u>	9%	<u>55,907,333</u>	-17%
Expenditures by Fund:							
General	11,512,217	15,374,404	17,923,917	18,912,812	6%	19,314,175	2%
Fleet	4,020,921	5,139,905	6,791,828	7,690,953	13%	7,981,847	4%
Transit	4,649,528	4,398,507	7,081,910	7,549,188	7%	7,775,435	3%
Environmental Services	4,356,533	6,001,681	9,999,735	10,423,028	4%	10,735,719	3%
Airport	711,766	1,618,041	785,326	848,817	8%	874,282	3%
State Shared Revenues	267,716	580,000	500,000	500,000	-	500,000	-
Capital Improvement Projects	4,307,705	8,585,263	18,682,500	21,687,500	16%	8,725,875	-60%
	<u>29,826,388</u>	<u>41,697,801</u>	<u>61,765,216</u>	<u>67,612,298</u>	9%	<u>55,907,333</u>	-17%
FTE Summary:							
Regular (full & part time)	140.00	144.00	146.00	146.00	-	146.00	-
Limited Term	4.55	4.55	4.55	4.55	-	4.55	-
	<u>144.55</u>	<u>148.55</u>	<u>150.55</u>	<u>150.55</u>	-	<u>150.55</u>	-
FTEs By Division:							
Administration	3.18	3.18	3.34	3.34	-	3.34	-
Engineering & Project Management	11.00	11.00	10.00	10.00	-	10.00	-
Fleet	12.00	12.00	12.00	12.00	-	12.00	-
Traffic & Streets	24.00	25.00	25.00	25.00	-	25.00	-
Transit	38.13	38.13	37.97	37.97	-	37.97	-
Environmental Services	18.24	18.24	18.24	18.24	-	18.24	-
Airport	1.00	1.00	1.00	1.00	-	1.00	-
Facilities Maintenance	20.00	21.00	24.00	24.00	-	24.00	-
Custodial Maintenance	17.00	19.00	19.00	19.00	-	19.00	-
	<u>144.55</u>	<u>148.55</u>	<u>150.55</u>	<u>150.55</u>	-	<u>150.55</u>	-

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

PUBLIC WORKS DEPARTMENT - ADMINISTRATION

Administration Division Budget

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Type:							
Salaries	355,263	400,553	830,871	463,392	-44%	477,294	3%
Benefits	120,614	143,427	299,801	185,980	-38%	191,514	3%
Professional / contractual services	7,980	10,303	12,723	13,106	3%	13,499	3%
Materials / supplies	2,467	3,794	4,440	4,575	3%	4,712	3%
Interfund charges	7,310	8,065	9,477	10,084	6%	0	-100%
	<u>493,634</u>	<u>566,142</u>	<u>1,157,312</u>	<u>677,137</u>	-41%	<u>687,019</u>	1%
FTE Summary:							
Regular (full & part time)	3.18	3.18	3.34	<u>3.34</u>	-	<u>3.34</u>	-

Budget Overview

The Administration Division will continue to provide essential support for administration of projects, personnel, finance, and budget.

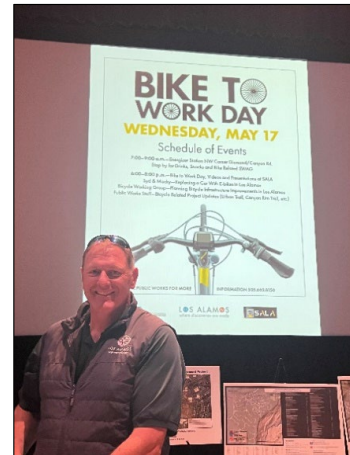
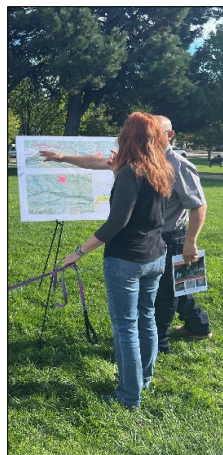
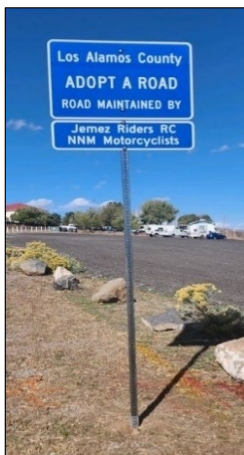
PUBLIC WORKS DEPARTMENT - ADMINISTRATION

Program Purpose

Public Works Administration is responsible for management and direction of the Public Works Divisions, providing essential support for administration of projects, personnel, finance, and budget planning. Ensures that Public Works personnel, financial, and budget transactions comply with county's processes and established procedures. The Administration division strives to provide quality customer service to the constituents of Los Alamos County through communication, partnering, collaboration, and maximizing the use of available resources to execute the duties of the Department effectively and efficiently in service to the public.

Significant Accomplishments - FY2023

- * On April 4, 2023 County Council approved the Adopt-A-Road Program
- * Participated in National Public Works Week which is observed each year during the third full week of May to raise the public's awareness of public works services and issues and to increase confidence in the public works community and the employees who are dedicated to improving the quality of life for present and future generations.
- * Participated in Bike to Work Month (Bike to Work Day)
- * Provided support for the Transportation Board
- * Provided support for special events



The Adopt-A-Road Program and Bike to Work Day have been very successful events!

PUBLIC WORKS DEPARTMENT - ENGINEERING

Engineering

	FY2022	FY2023	FY2024	FY2025	%	FY2026	%
	Actual	Actual	Adopted	Proposed	Variance	Projected	Variance
			Budget	Budget	FY2025 vs	Budget	FY2026 vs
					FY2024		FY2025
Expenditures by Type:							
Salaries	1,116,409	1,189,788	1,032,124	1,008,271	-2%	1,038,519	3%
Benefits	433,632	493,311	432,137	450,379	4%	463,830	3%
Professional / contractual services	114,978	1,203,179	30,509	31,425	3%	32,368	3%
Materials / supplies	14,356	13,892	24,770	31,758	28%	31,681	-
Interfund charges	55,556	56,258	45,179	47,231	5%	48,648	3%
Capital outlay	0	28,861	0	0	-	0	-
	<u>1,734,931</u>	<u>2,985,289</u>	<u>1,564,719</u>	<u>1,569,064</u>	-	<u>1,615,046</u>	3%
FTE Summary:							
Regular (full & part time) Gen Fund	11.00	11.00	10.00	<u>10.00</u>	-	<u>10.00</u>	-

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 DEPARTMENT - ENGINEERING

Program Purpose

The Engineering Division manages the study, design and construction of multi-modal transportation improvement projects and programs including the pavement management program, and surveying and mapping services.

The Engineering Division collaborates with a variety of constituents and stakeholders including County residents and businesses, Council, Boards and Commissions, various County departments, state and federal agencies, and various public and private partners to provide infrastructure that meets the community's needs.

Significant Accomplishments - FY2023

- * Barranca Road, San Ildefonso Road, and North Mesa Road Mill and Overlay Advertisement and Construction
- * 33rd/34th Street and Arkansas Avenue Roadway and Utility Improvements Construction Project
- * Rose Street and Utility Improvements, Loma Linda Road Improvements Surveyed, Designed and Advertised for Construction
- * Successful Grants: Carbon Reduction Program (CRP) Award Streetlight Fixture Replacement, executed agreement NM4 Pedestrian Crossing, CRP Award Bluetooth Travel Time, and Origin, Transportation Alternative Program (TAP) Award Pedestrian Master Plan, Local Government Road Fund (LGRF) Executed Agreement Loma Linda Road Improvements, Municipal Arterial Program (MAP) Awards and Executed Rose Street and Utility Improvements
- * Survey: 5-Year Capital Project Design Support; Boundary Surveys; Department of Public Utilities Support: Bayo Canyon, New Mexico-4 Waterline; Airport Support: Topography and Survey; Leisure Lagoon Topography.



Barranca Mill & Overlay Project



Canyon Road Roadway & Utility Improvements



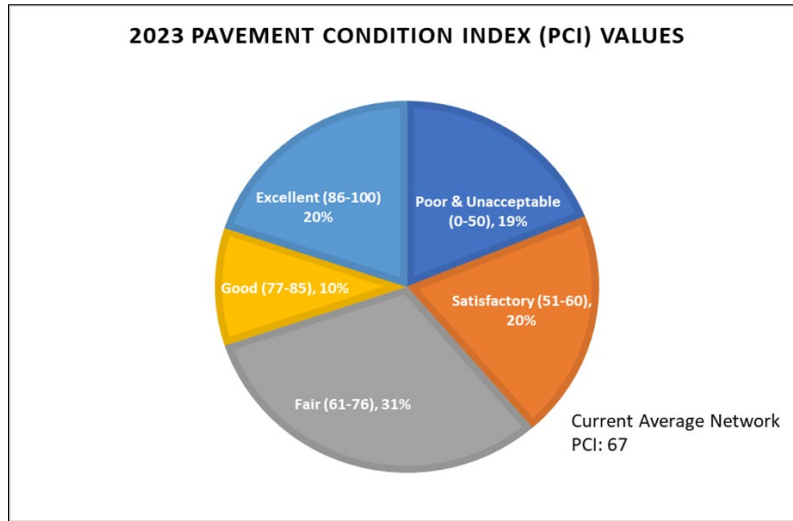
33rd/34th
Streets
Improvements



Urban Trail
Construction
Project

PUBLIC WORKS - ENGINEERING

Performance Measures



Performance Measures Narrative and Analysis

The County maintains approximately 111 centerline miles or 273 lane miles (12ft.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 the use of pavement management software, staff can 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 analysis of the overall road network condition using projected budgets assists with programming capital improvement projects that may best achieve the performance target.

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 2023 with an average PCI of 67 for the road network.

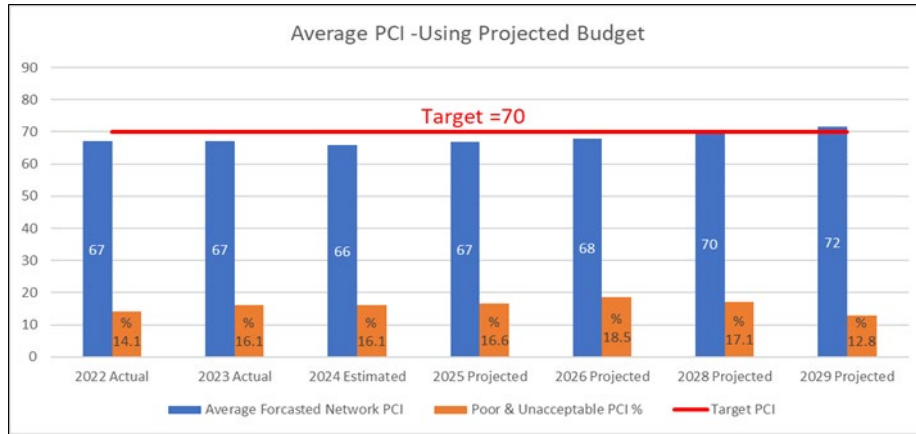
The average PCI for 2023 held constant indicating a steady state condition of the County's overall road network condition. The network saw a slight increase in "excellent" range likely due to investments made in Barranca Rd and San Ildefonso Rd that received pavement overlays. Conversely, there was an increase to the "poor and unacceptable" range, likely a result of deterioration and maintenance deferral. As in previous years, fewer lane miles are able to be maintained due to continuing escalation of construction and maintenance costs.

Continued investments in the County's Capital Improvements Program (CIP) ensures that roads and neighborhoods in various conditions receive the appropriate method of rehabilitation. Roadways with lower PCI ranges are fully reconstructed where minor pavement maintenance is no longer feasible. These projects tend to be more expensive with less overall impact to the average PCI. Conversely, roads with moderate to high PCI will require continued investments in pavement preservation projects, with lower construction costs, more overall lane miles impacted, and greater impacts to average county-wide PCI. Lastly continuing surface treatments such as "crack seal" of all ranges is needed to maintain steady ranges and slow deterioration.

PUBLIC WORKS - ENGINEERING

Performance Measures

The table below provides a year-to-year comparison of County wide pavement condition as compared to the performance target.

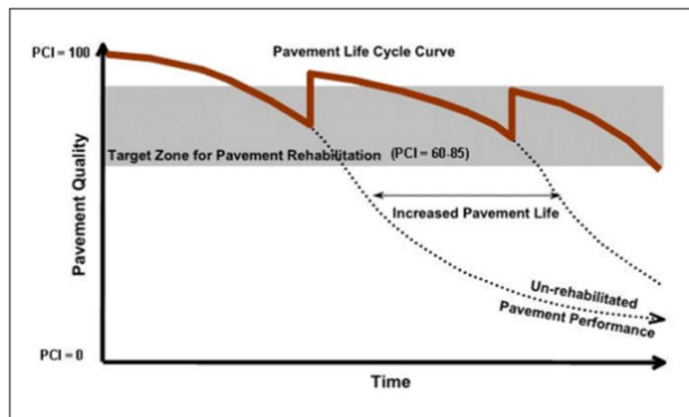


Performance Measures Narrative and Analysis

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.

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

This concept is best illustrated in the following Pavement Life Cycle graph below.



PUBLIC WORKS DEPARTMENT - TRAFFIC AND STREETS

Traffic and Streets Program Budget

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Type:							
Salaries	1,396,340	1,342,099	1,804,222	1,956,448	8%	2,015,141	3%
Benefits	572,986	562,879	895,604	937,736	5%	965,868	3%
Professional / contractual services	326,555	451,611	1,501,158	1,546,195	3%	1,592,581	3%
Materials / supplies	423,713	615,374	457,913	471,653	3%	485,803	3%
Interfund charges	954,358	1,102,174	1,328,843	1,293,147	-3%	1,331,941	3%
Capital outlay	0	44,360	14,729	31,774	116%	32,727	3%
Fiscal charges	7	19	0	0	-	0	-
	<u>3,673,959</u>	<u>4,118,516</u>	<u>6,002,469</u>	<u>6,236,953</u>	4%	<u>6,424,062</u>	3%
Expenditures by Program:							
Traffic & Streets	3,431,857	3,560,846	4,807,703	4,989,741	4%	5,139,433	3%
Pavement Preservation	157,494	447,715	1,012,366	1,042,737	3%	1,074,019	3%
Signal Street Lights	84,609	109,955	182,400	204,475	12%	210,609	3%
	<u>3,673,959</u>	<u>4,118,516</u>	<u>6,002,469</u>	<u>6,236,953</u>	4%	<u>6,424,062</u>	3%
FTE Summary:							
Regular (full & part time)	24.00	25.00	25.00	<u>25.00</u>	-	<u>25.00</u>	-

Budget Overview

The Traffic and Streets Division will continue roadway repair, right-of-way maintenance, street sweeping, vegetation control and snow removal. Pavement preservation funds will focus on crack sealing, and surface treatment of roadways in coordination with the Engineering Division.

PUBLIC WORKS DEPARTMENT - 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; install and maintain roadway signage, striping, traffic signals, streetlights and school flashers, manages roadwork zones, supports special events, and provides services to the traveling public, police, fire, and road construction crews so they can travel and work more efficiently in a safe environment.

Significant Accomplishments - FY2023

* Pavement Preservation Project in coordination with the Los Alamos County Engineering Division used pavement preservation funds of \$1,300,000.00 for the mill and overlay project San Ildefonso, Barranca Mesa, and North Mesa Roads which enhanced the pavement quality, extended the lifespan, and improve the overall driving experience for residents and commuters in the area. The inclusion of 1600 ft of curb and gutter replacement and 350 ft of new curb and gutter installation was also a comprehensive approach to infrastructure improvement. This not only enhances the road surface but also addresses the surrounding features critical for effective water drainage and overall road stability.

* Pavement Preservation Funds were utilized for the fire station training center and White Rock visitors center parking lot and crack sealing various streets in White Rock; this demonstrates a commitment to the safety, functionality, and aesthetics of key community areas. Investing in pavement preservation not only enhances the longevity of the infrastructure but also contributes to the overall well-being of the community. Our accomplishments showcase effective advocacy, project management, and community engagement skills.

* Managed traffic for special events and coordinated traffic permits that require precise planning, organization, and execution by efficient traffic flow; includes designing effective traffic routing plans, implementing comprehensive safety protocols to safeguard both pedestrians and motorists during events. Collaboration with various stakeholders, including local law enforcement, emergency services and other departments within Los Alamos County. Obtained necessary permits and permissions from relevant authorities. Streamlined the process of obtaining traffic permits for special events by efficient workflows and fostering positive relationships with our neighboring businesses. Staff issued 109 Traffic Control Permits to internal and external customers, which is a significant achievement that reflects our dedication to ensuring the safety and smooth traffic flow in our area. Routine inspections and assistance with special event traffic control set up further demonstrates the commitment to maintaining a well-managed and organized traffic environment. These accomplishments contribute to the overall efficiency and safety of the community, showcasing our experience in traffic control management.

* Secured a carbon reduction program grant to replace nearly 1000 high-intensity streetlight fixtures with green energy, dark sky-compliant light-emitting diode (LED) fixtures are a commendable achievement. This initiative not only contributes to environmental sustainability by reducing carbon emissions but also enhances the overall energy efficiency of the street lighting system. LED technology is known for its lower energy consumption and longer lifespan, contributing to a more sustainable and environmentally friendly lighting solution. The use of dark sky-compliant LED fixtures is crucial for minimizing light pollution. By adhering to dark sky guidelines, our project helps preserve the natural darkness of the night sky, positively impacting ecosystem and supporting astronomical observations. Successfully securing and implementing this grant demonstrates effective project management between Traffic and Streets and Engineering and is a commitment to sustainability.

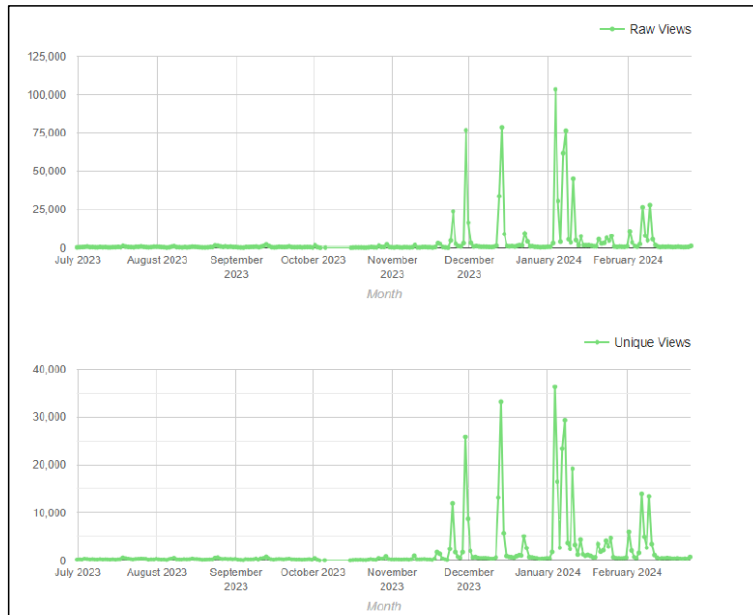
* Completed a 7-year street identification program involving the replacement of 2530 signs and the fabrication of 234 customer-requested signs was a substantial undertaking. The efforts contributed significantly to the improvement and maintenance of the community's infrastructure and navigation system. It showcases our dedication, project management skills, and responsiveness to customer needs.



PUBLIC WORKS - TRAFFIC AND STREETS

Performance Measures

My Drive Views



Performance Measures Narrative and Analysis

MyDrive - for live streaming video of our major roadways and intersections throughout Los Alamos and White Rock! Monitor traffic flows or weather conditions from the convenience of your computer, tablet or phone.

Raw views are the total views on all platforms.

Unique views are from the county website and Los Alamos Now app.

PUBLIC WORKS DEPARTMENT - CAPITAL PROJECTS AND FACILITIES

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

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Type:							
Salaries	934,589	1,217,542	1,617,523	1,916,603	18%	1,974,101	3%
Benefits	394,953	517,712	749,220	891,858	19%	918,614	3%
Professional / contractual services	413,455	513,139	495,006	809,859	64%	834,155	3%
Materials / supplies	259,555	275,176	359,860	470,658	31%	484,778	3%
Interfund charges	947,487	1,130,305	1,154,075	1,245,773	8%	1,283,146	3%
Capital outlay	20,098	0	0	0	-	0	-
Fiscal charges	0	0	530	530	-	546	3%
	<u>2,970,137</u>	<u>3,653,874</u>	<u>4,376,214</u>	<u>5,335,281</u>	22%	<u>5,495,339</u>	3%
FTE Summary:							
Regular (full & part time)	20.00	21.00	24.00	<u>24.00</u>	-	<u>24.00</u>	-

Budget Overview

The Capital Projects and Facilities Division will continue project management of facility improvement projects, preventive building maintenance, managing of maintenance contracts, the budget also includes funds to cover utility costs for county owned and operated facilities.

PUBLIC WORKS DEPARTMENT - CAPITAL PROJECTS AND FACILITIES

Program Purpose

The purpose of the Capital Projects and Facilities division is to protect County investment in facility assets, maintain facility function, and support County Department functions within facility spaces.

The Division oversees two project budgets: one for facility maintenance and repairs, and the other for major facilities maintenance (MFM) capital projects. Together, these budgets are used to support the Division's programs for routine maintenance, repairs, and preventative maintenance, as well as periodic renewals to facilities, such as roof replacement, carpet renewal, and facility modifications and remodels. Maintenance and repair work includes working on HVAC systems, plumbing, electrical and all components for these systems. In addition, the Division manages third-party service providers and contractors for small to large projects and specialized work. Some examples for maintenance contracts include fire system inspections, inspection and maintenance of vehicle lifts and cranes, cleaning drains and ducts, maintenance of elevators and overhead doors. The maintenance budget includes funds necessary to cover utility costs in many County-owned and operated facilities. Finally, Capital projects are supported with contracts and partnerships with professionals, such as architects and engineers as well as licensed and bonded contractors.

Capital Projects & Facilities Division also provides project management services for several departments within the County and capital improvement projects. These projects tend to be more complicated, require public involvement and input, and multiple phases from concept, planning, design, construction, and transfer to operations for facilities management.

Significant Accomplishments - FY2023

- * Ice Rink Temporary Chiller secured in time for a successful season.
- * Golf Course Improvements and High Netting construction contracted and started.
- * Remodel projects completed for Procurement, CMO, ASD, Finance, DPU.
- * Crews completed kitchen remodels at the Historical Society & NMSU Extension.
- * Skills Training for Crews implemented and continually being developed.



Installation of temporary chiller at the Ice Rink



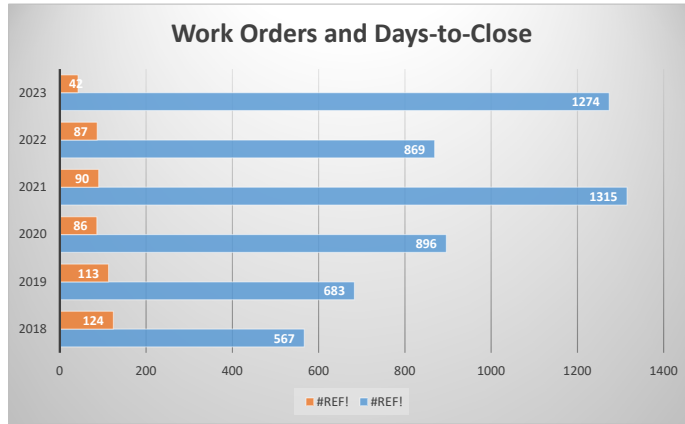
Leisure Lagoon Waterslide



Kitchen remodel at NMSU Extension Office

PUBLIC WORKS DEPARTMENT - CAPITAL PROJECTS AND FACILITIES

Performance Measures



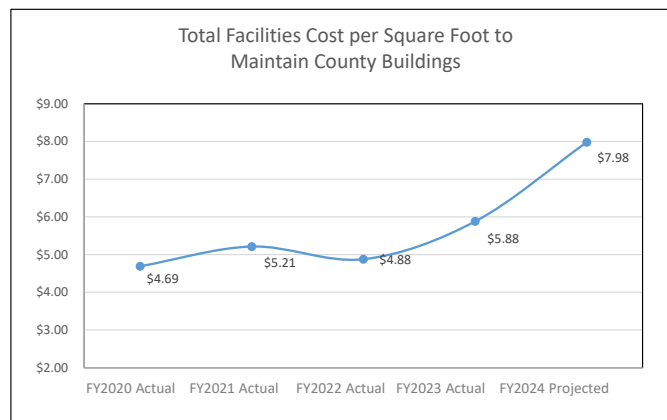
The Division is working to reduce response time to close maintenance service requests.

Goal: Close work orders in less than three months on average.

Report from 2023: Average days to close work orders decreased to more than half from 90 days in 2021 and 87 days in 2022 to 42 days in 2023.

DEPARTMENT (Renewal = PW)	BUILDING	PROJECTS COMPLETED IN 2023	TOTAL PROJECT COST
CSD	Betty Ehart Senior Center	BESC Senior Center Kitchen Equipment	\$595,000
PW	EcoStation Transfer Station	EcoStation Push Wall Repair	\$18,000
FD	Fire Station 2	Test & abate asbestos. Flooring replaced at Fire Station 2	\$65,000.00
PD	Fire Station 3	Fire Station 3 Bay Roof Replacement	\$265,000.00
CDD	Municipal	CDD request: office reconfiguration & furniture	50000
ASD	Municipal	Remodel Municipal Bldg Financial Ste - Payroll Manager Office	\$84,000
CMO	Municipal	Remodel Municipal Building CMO Office	\$190,000.00
ASD	Municipal	Remodel Municipal Bldg Financial Ste - ASD Director Office	\$20,000
ASD	Pajarito Cliff Sites 3	Remodel PCS3 Procurement Office	\$52,000
PW	Pajarito Cliff Sites 6	PSC 6 Car Wash Improvements - replace hot water system	\$45,000
FD	Smart House	Add temporary showers	\$60,000
PW, CDD	White Rock Visitor Center	Improve Water Pressure and Install Commercial Toilets	\$200,000

Complete planned and approved unplanned major facilities maintenance and facility modification projects.



Monitor and track per square foot maintenance and repair costs.

PUBLIC WORKS DEPARTMENT - CUSTODIAL MAINTENANCE

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.

Custodial Maintenance Program Budget

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Type:							
Salaries	766,818	804,668	1,015,227	1,042,377	3%	1,073,648	3%
Benefits	330,222	353,298	495,859	455,119	-8%	468,773	3%
Professional / contractual services	20,878	39,700	100,380	103,391	3%	106,493	3%
Materials / supplies	113,588	172,340	160,165	194,973	22%	200,822	3%
Interfund charges	53,720	52,201	59,805	66,997	12%	69,007	3%
Capital Outlay	0	0	0	0	-	0	-
	<u>1,285,226</u>	<u>1,422,207</u>	<u>1,831,436</u>	<u>1,862,857</u>	2%	<u>1,918,743</u>	3%
FTE Summary:							
Regular (full & part time)	17.00	19.00	19.00	<u>19.00</u>	-	<u>19.00</u>	-

Budget Overview

The Custodial Division will continue to maintain County buildings which include daily cleaning, floor work, window cleaning, pest control and event support.

PUBLIC WORKS DEPARTMENT - CUSTODIAL MAINTENANCE

Program Purpose

The purpose of the Custodial 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 half a million square feet of County property daily. The Division is also responsible for taking reservations and providing support for meetings and special events at Fuller Lodge, Municipal Building, Betty Ehart Senior Center, White Rock Complex and Fire Station #3.

Significant Accomplishments - FY2023

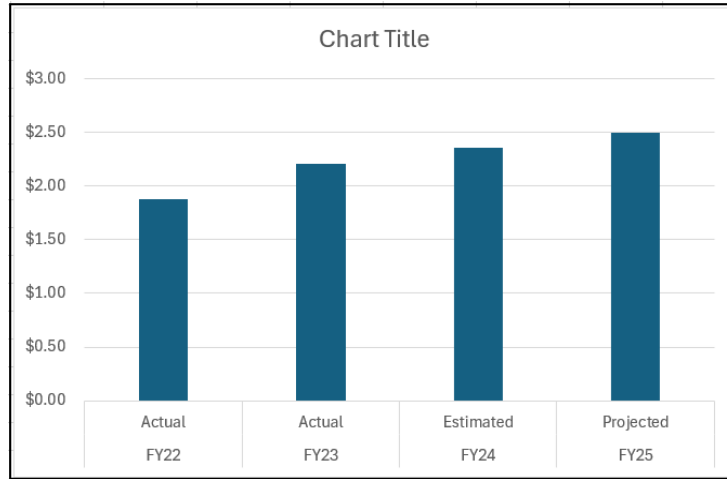
- * Took over the cleaning and pest control maintenance at the Baker House after being acquired by the County.
- * Started our quarterly floor maintenance program in County facilities with 2 new FTE's and a promotion for a 2nd lead custodian.
- * Refinished the wood flooring in the History Museum.
- * The number of events continued to increase from the previous year and the Division continued to provide excellent customer support for both County and public events with a 99% success rating (correct setups and on time building access for events).
- * Worked with IM & Finance to successfully implement a new online payment process for County indoor facility rentals.



Events held at Fuller Lodge - Lecture, LANL Presentation, Wedding, and Halloween Luncheon

PUBLIC WORKS - CUSTODIAL MAINTENANCE

Performance Measures



Performance Measures Narrative and Analysis

The cost per square foot for custodial services increased slightly from FY2022 due to the addition of 2 floor crew FTE's (floor techs), an internal promotion for a 2nd lead custodian to supervise the floor crew, and a division wide salary and benefits increase.

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

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Type:							
Salaries	729,161	757,663	928,264	917,541	-1%	945,067	3%
Benefits	295,235	311,838	423,933	412,554	-3%	424,931	3%
Professional / contractual services	130,788	142,988	177,600	182,929	3%	188,417	3%
Materials / supplies	1,533,720	1,628,878	1,950,800	2,138,324	10%	2,202,474	3%
Interfund charges	686,749	980,660	1,045,461	959,344	-8%	988,124	3%
Capital outlay	645,268	1,317,878	2,265,770	3,080,261	36%	3,232,834	5%
	<u>4,020,921</u>	<u>5,139,905</u>	<u>6,791,828</u>	<u>7,690,953</u>	13%	<u>7,981,847</u>	4%
FTE Summary:							
Regular (full & part time)	12.00	12.00	12.00	<u>12.00</u>	-	<u>12.00</u>	-

Budget Overview

The Fleet Division will continue to maintain automotive and heavy equipment, prepare new vehicles for service by adding required accessories. Fleet maintains motor pool, monitors fuel usage, orders fuel, provides wrecker services for county vehicles, delivery of fuel to equipment and generators stationed at county buildings. Fleet purchases new vehicles and equipment

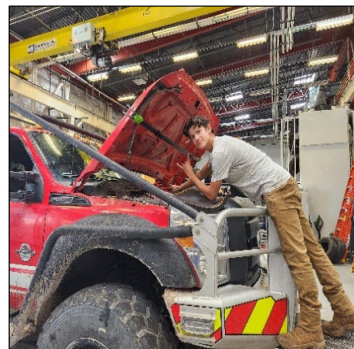
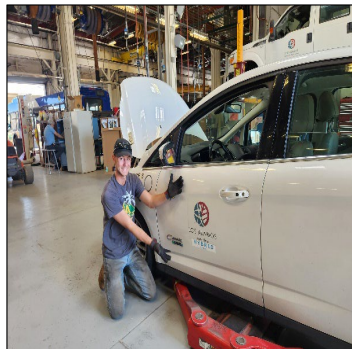
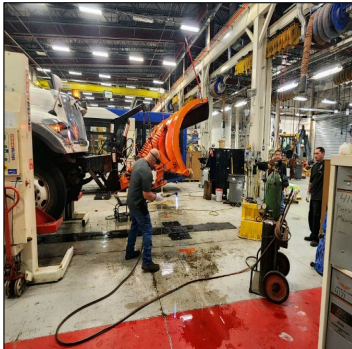
PUBLIC WORKS DEPARTMENT - FLEET

Program Purpose

The Fleet Division manages the acquisition, maintenance, and disposal of County Fleet assigned vehicles and components. Fleet repairs and maintains 351 vehicles along with 248 other types such as trailers, mowers, and snow blowers. Fleet employees prepare new vehicles for service, adding vehicle decals, secure fueling devices and any accessories that are department specific. Fleet monitors fuel usage, ordering of fuel and coordinates with each department for access to fuel which includes the Los Alamos Public Schools; problems with fuel dispensing system are resolved, Fleet has a service and fuel truck that can be 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 provides wrecker services for vehicle breakdowns and maintains a motor pool of 8 vehicles that are available for any employee to use through a reservation system. Fleet has been working toward introducing electric vehicles to the fleet and thus far there are 4 with more planned in the future.

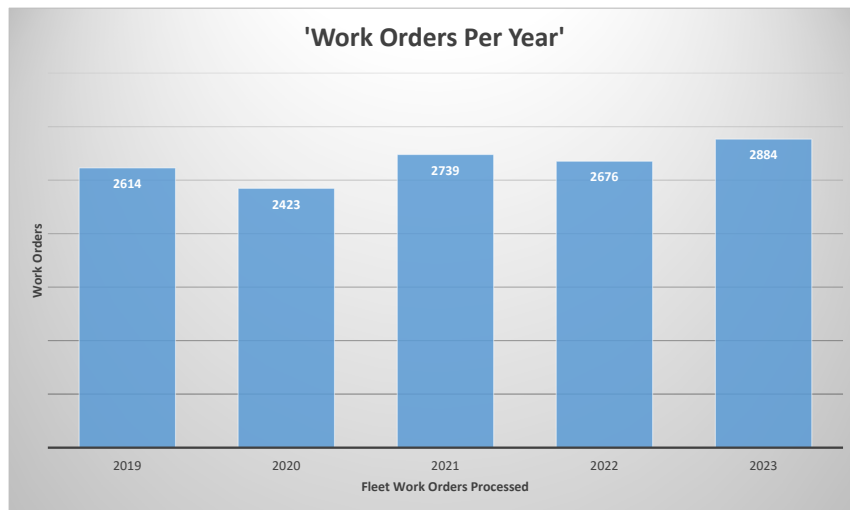
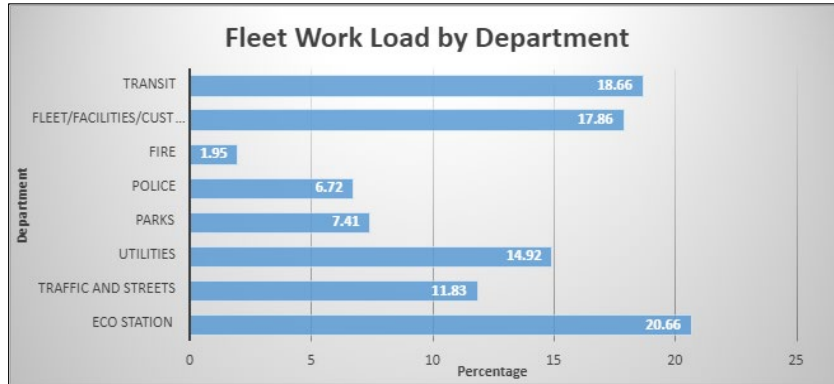
Significant Accomplishments - FY2023

- * The Fleet received 36 vehicles for the fleet including an armored BearCat and 2 electric vehicles.
- * Received 2 fall arrest systems to use when working at heights.
- * Working on a Fleet conversion plan and seeking potential funding this coming fiscal year which will help move toward vehicle
- * We have set up monthly meetings with stakeholders on electric vehicle needs and our path forward.
- * Assisted with the Adopt-A-Road Project



PUBLIC WORKS - FLEET

Performance Measures



Performance Measures Narrative and Analysis

County vehicles are meeting manufacturer service intervals which lowers repair costs and extends the life of the vehicle.

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

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Type:							
Salaries	1,748,164	1,726,951	2,703,114	2,626,855	-3%	2,705,432	3%
Benefits	691,256	677,315	1,136,877	1,236,474	9%	1,273,568	3%
Professional / contractual services	83,652	237,266	186,850	184,696	-1%	190,237	3%
Materials / supplies	35,443	20,387	58,620	61,389	5%	63,231	3%
Interfund charges	1,621,229	1,736,545	1,907,490	2,187,702	15%	2,253,333	3%
Capital outlay	469,784	0	1,088,959	1,252,072	15%	1,289,634	3%
Fiscal charges	0	43	0	0	-	0	-
	<u>4,649,528</u>	<u>4,398,507</u>	<u>7,081,910</u>	<u>7,549,188</u>	7%	<u>7,775,435</u>	3%
FTE Summary:							
Regular (full & part time)	33.58	33.58	33.42	33.42	-	33.42	-
Limited term	4.55	4.55	4.55	4.55	-	4.55	-
	<u>38.13</u>	<u>38.13</u>	<u>37.97</u>	<u>37.97</u>	-	<u>37.97</u>	-

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 DEPARTMENT - TRANSIT

Program Purpose

Atomic City Transit's (ACT) purpose is to provide sustainable, accessible, community-focused transportation options that are innovative, environmentally responsible, and promote the vitality of Los Alamos County.

ACT provides fixed route service transportation to neighborhoods and businesses in the communities of Los Alamos and White Rock. Most of the fixed routes begin/end at the transit center located adjacent to the guard station at the Los Alamos National Laboratory (LANL-TA3) on W. Jemez Road (the express routes and Bandelier Shuttle follow different schedules). Fixed routes are designed to meet at the transit center at 30-and 60-minute headways. At the transit center, passengers traveling out of the county can catch one of the NMDOT Park and Ride buses to Espanola or Santa Fe, while LANL staff can take the LANL Taxi inside LANL property.

Significant Accomplishments - FY2023

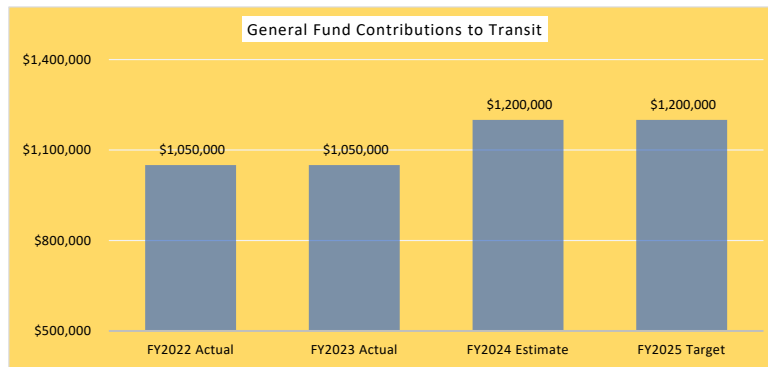
- * Implemented service and schedule changes, per the Short-Range Transit Study approved by Council in 2023
- * Atomic City Transit was awarded a total of \$4,685,588.41 in grant funds (Federal amount \$2,832,425) for transit services
- * Purchased and received two fixed route Eldorado EZ Rider buses and one ARBOC paratransit vehicle for replacement of current
- * Transit Operator, Ramon Trujillo placed 2nd and Transit Operator, Mannie Morse placed 3rd in the 2023 State of New Mexico Transit



PUBLIC WORKS DEPARTMENT - TRANSIT

Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Infrastructure	Number of One-way Passenger Trips	195,208	258,116	300,000	309,000
			Number of Miles of Service Provided	493,970	443,160	509,095	600,000
			LAC General Fund Contribution	\$ 1,050,000	\$ 1,050,000	\$ 1,200,000	\$ 1,200,000
			Cost per Mile from General Fund	\$ 2.13	\$ 2.37	\$ 2.36	\$ 2.00



Metric	Q1	Q2	Q3	Q4	FY23 Total
# of Unlinked Passenger Trips (UPT)	102,801	52,209	36,888	66,218	258,116
# of UPT per Service Day	1,606.27	900.16	614.80	1,051.08	1,053.53
# of UPT per Service Mile	0.79	0.46	0.36	0.67	0.58
# of Service Disruptions	13	13	7	1	34
% of On-time Timepoint Departures	81%	81%	76%	76%	78%
% of On-time Paratransit Trips	88%	86%	78%	80%	83%
% of Buses with Defective ITS System	50%	60%	60%	61%	57%
# Customer Complaints	14	9	0	10	33

Performance Measures Narrative and Analysis

Federal funding assistance for both capital and operating are expected to continue but we 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 New Mexico Department of Transportation and provide an excellent opportunity to continue current funding amounts. Los Alamos County received a high score as a performing agency among twenty-two rural agencies which provides criteria of funding levels.

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

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Type:							
Salaries	951,163	1,039,556	1,321,695	1,351,835	2%	1,392,390	3%
Benefits	416,446	456,426	648,863	603,722	-7%	621,834	3%
Professional / contractual services	1,397,518	1,582,773	1,725,100	1,783,033	3%	1,836,524	3%
Materials / supplies	127,360	1,206,498	257,940	309,949	20%	319,247	3%
Interfund charges	1,116,465	1,328,491	1,509,934	1,702,199	13%	1,753,265	3%
Capital outlay	17,928	57,823	4,209,218	4,335,495	3%	4,465,560	3%
Fiscal charges	329,653	330,114	326,985	336,795	3%	346,899	3%
	<u>4,356,533</u>	<u>6,001,681</u>	<u>9,999,735</u>	<u>10,423,028</u>	4%	<u>10,735,719</u>	3%
FTE Summary:							
Regular (full & part time)	18.24	18.24	18.24	<u>18.24</u>	-	<u>18.24</u>	-

Budget Overview

Environmental Services Division will continue to provide exceptional residential curbside and commercial dumpster, recycling, and yard trimming services. The Division also operates the Eco Station and Overlook Convenience Center.

PUBLIC WORKS DEPARTMENT - ENVIRONMENTAL SERVICES

Program Purpose

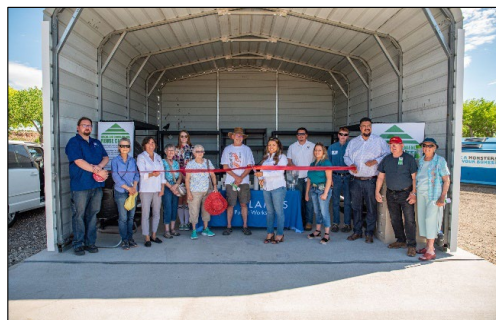
Environmental Services Division provides residential curbside collection of trash, recycle, and yard trimming materials for ~7,250 residential customers. Environmental Services provides monthly service to 447 commercial recycling and trash dumpsters, with several new commercial accounts from new construction projects anticipated to begin in FY25.

Additional services that will be accomplished with the proposed budget include:

Continue planning, site approvals and implementation of Food Waste Composting Program at the Eco Station, equipment purchases, and staffing for Los Alamos County. and Los Alamos Sustainability Alliance (LASA) as requested. Operate Eco Station, Lemon Lot Recycling Center, and Overlook Convenience 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. Decrease recycling contamination below the current contamination rate of 17% by providing education and outreach to the community. Promote zero waste initiatives such as waste reduction, food waste prevention, recycling, reuse, and back yard composting. Host events that promote environmental sustainability including Clean Up Los Alamos Day.

Significant Accomplishments - FY2023

- * Continued implementation of yard trimming curbside collection program. Participation increased from 65% to 72% or from 4,726 households to 5,231 households respectively.
- * Transitioned to once-a-month Household Hazardous Waste (HHW) tabling event run by a certified hazardous waste contractor to make the operation safer for Los Alamos County residents and staff at the ECO station.
- * Implemented improvements to the Overlook Convenience Center in White Rock by installing new fencing, signage, and a camera system to deter unauthorized dumping. Also constructed a reuse center funded through a grant from New Mexico Clean and Beautiful utilizing a metal building that was previously used to store HHW. The Convenience Center is a space designated specifically for saving usable items from the landfill.
- * Selected and began working with a new contractor to accept concrete and asphalt for recycling and promoted the use of New Mexico Department of Transportation approved re-usable base course for County, LANL, and private construction projects.
- * Work continues the implementation of a food Waste Compost Program including selection of the type of technology to use, site location, preliminary site design, Council approval and request to the Department of Energy to amend the Eco Station lease to allow for the operation of aerated static pile composting.



PUBLIC WORKS - ENVIRONMENTAL SERVICES

Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Infrastructure	Residential Waste Generated per household (in tons).	0.69	0.72	0.69	0.72	0.70	0.68
			Percent of Residential Waste Recycled per EPA Guidelines. (This includes mixed recycle and yard trimmings)	30.0%	32.0%	26.0%	27.0%	27.0%	29.0%
			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).	53.0%	55.0%	46.0%	23.1%	35.0%	55.0%

Performance Measures Narrative and Analysis

Although the volume of recycled material has increased the weight of some material has decreased due to lighter materials such as plastics. Even with the lighter materials the total amount of mixed recycling collected from residents in 2023 increased by 50 tons over 2022. Environmental Services promote diversion and waste reduction by providing education and outreach to residents and businesses. In FY 2023 residents diverted 27% or 1,827 tons of recycle and yard trimmings from the landfill. The amount of residential solid waste material generated increased in FY23.

With the implementation of the Yard Trimming program in July 2018 the amount of yard trimmings collected from residents increased by 340% from 192 tons per year to over 800 tons per year on average. Diversion of mixed recycling and yard trimmings by Los Alamos County residents reduced greenhouse gas emissions by 5,158 tons in FY 2023. The amount of residential solid waste increased by ~2% over FY 2022 from 5,014 tons to 5,248 tons.

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

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Type:							
Salaries	82,835	91,575	112,683	109,357	-3%	112,638	3%
Benefits	19,919	25,543	50,272	41,602	-17%	42,850	3%
Professional / contractual services	311,881	1,286,326	258,323	266,076	3%	274,058	3%
Materials / supplies	11,777	24,295	48,133	50,580	5%	52,097	3%
Interfund charges	223,124	150,065	194,325	255,963	32%	263,642	3%
Capital outlay	61,500	40,000	120,000	123,600	3%	127,308	3%
Fiscal charges	730	238	1,591	1,639	3%	1,688	3%
	<u>711,766</u>	<u>1,618,041</u>	<u>785,326</u>	<u>848,817</u>	8%	<u>874,282</u>	3%
FTE Summary:							
Regular (full & part time)	1.00	1.00	1.00	<u>1.00</u>	-	<u>1.00</u>	-

Budget Overview

The Airport Division will continue to maintain the existing runway, taxiways, navigation and lighting systems, terminal building safety areas in a manner that meets or exceeds the Federal Aviation Administration standards for General Aviation Airports.

PUBLIC WORKS DEPARTMENT - AIRPORT

Program Purpose

The purpose of the airport is to support aeronautical activities including personal flying, aerial firefighting, disaster relief, and aeromedical flights. Airport operations and maintenance are paramount for safe and effective utilization of the runway, taxiways, aprons, airfield, and navigational lighting systems for local and transient air mobility use.

Significant Accomplishments - FY2023

* Fuel Farm – The airport applied for and received an additional \$1.4 million in State grant funding which set the project budget at \$3.3 million Experimental Aircraft Association. The project was successfully awarded to the lowest bidder and construction officially began on January 22.

* Construct 8-unit T-hangar – The airport applied for and received a 100% State Grant award to design, bid and construct an 8-unit T-hangar to the west of the first row of the hangars on the East Apron. The design is scheduled to be completed in Spring of 2024, with construction anticipated in Fall of 2024.

* Airport Operations and Maintenance – the airport invested in a virtual tower geofence system that will track all aircraft operations, assist in noise complaints, and establish the based aircraft annual report. This valuable data will assist in potentially receiving higher grant award amounts.

* Grant Accountability - during this fiscal year cycle and as of February 2024, the airport has successfully closed out three (3) Federal grants and one (1) State grant.

* Community Involvement – the airport joined in local aviation events with the Experimental Aircraft Association (EAA) chapter and hosted the first annual “Santa Fly-In”. These types of events are used to showcase the airport and its mission by engaging with the community.



Chinook in support of Black Feather Fire



Santa arriving at KLAM for a community event



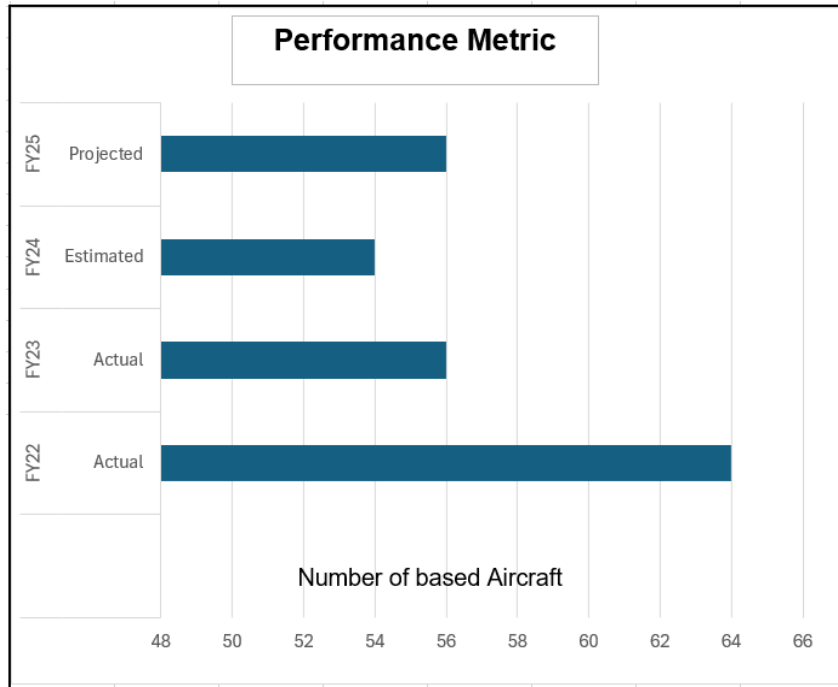
Young Eagles Rally



Embraer 505 Executive Aircraft visits KLAM

PUBLIC WORKS - AIRPORT

Performance Measures



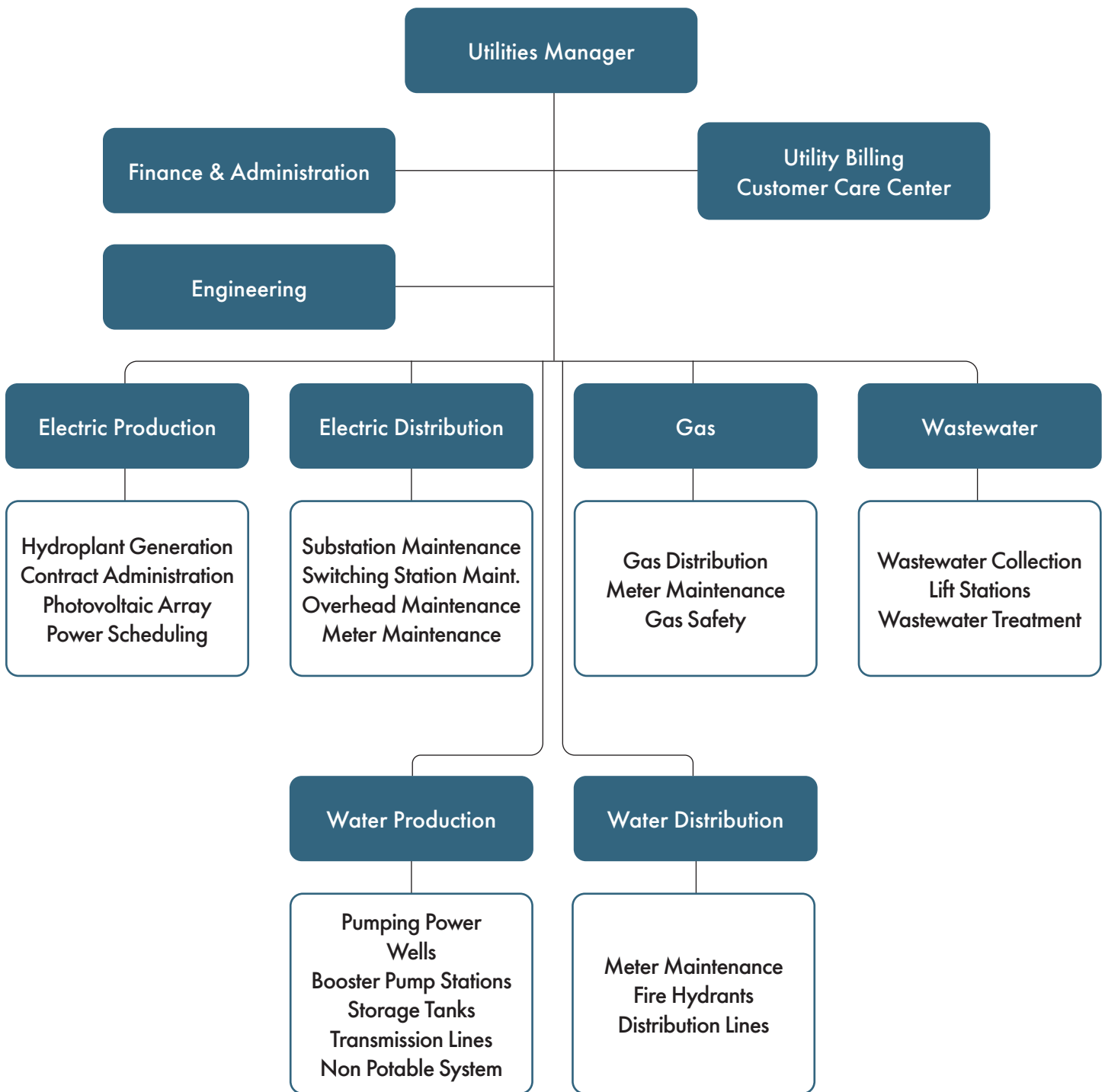
Performance Measures Narrative and Analysis

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

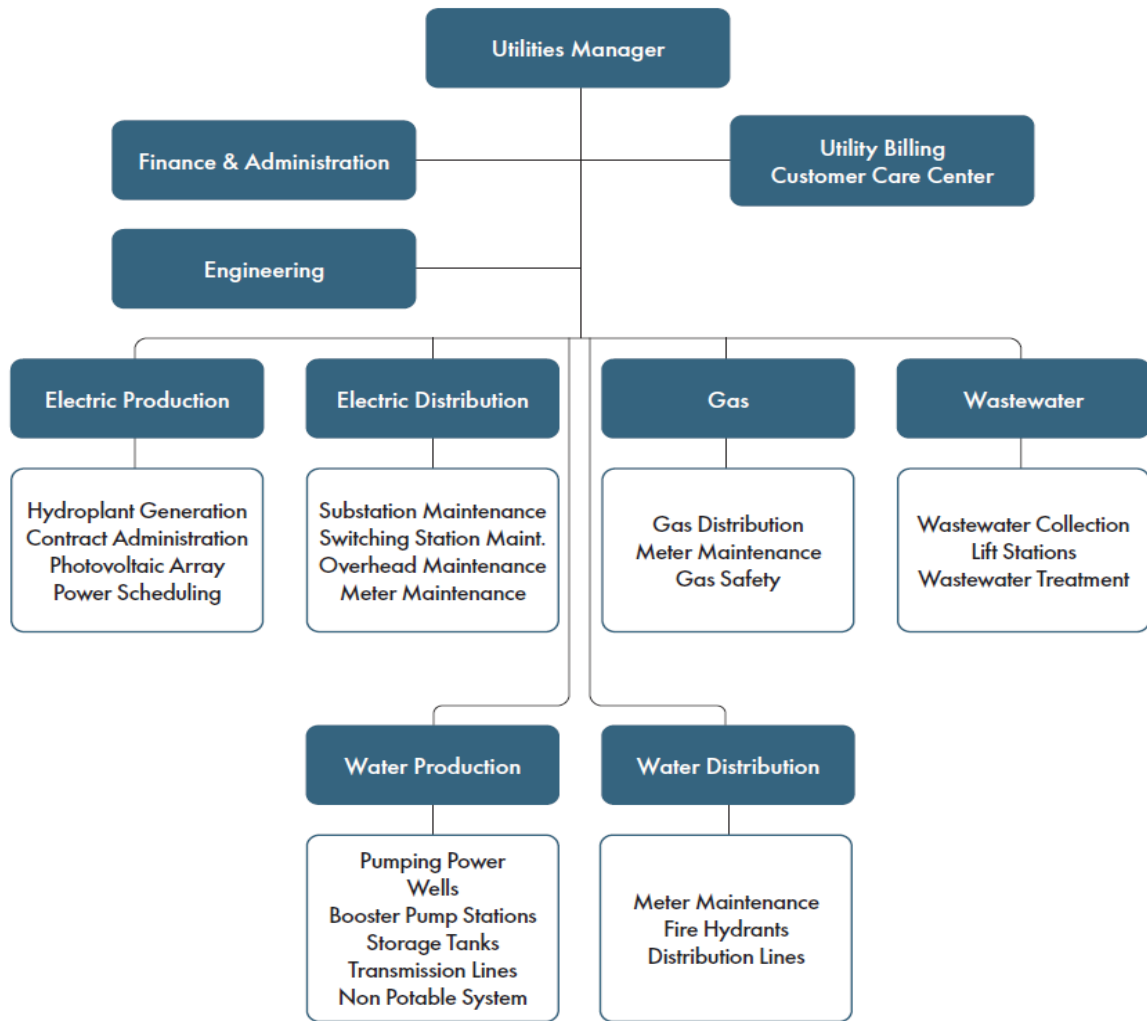
FY2025 Budget Options - Public Works

Dept	Division	Amount	Short Description	Detailed Notes	Recurring/ One-Time	Fund
PW	Eng	\$120,000	Transportation Planning	Provides additional funding to the existing Transportation Planning Budget for the use of transportation project evaluation. This budget has been used recently for purchase of software for collecting traffic counts, updates to the Pedestrian Master Plan, and the Travel Time Origin and Destination Project. The Engineering Division plans to utilize this funding similar planning functions in the future.	Recurring	General Fund
PW	Fleet	\$65,100	Equipment	Delta between EV option and gas vehicle for two DPU vehicles. Fleet Budget \$41,200 EV Cost \$63,500 Delta \$22,300. Delta between EV option for a replacement Field Groomer for Parks Division. Fleet Budget \$26,500, EV Cost \$47,000, Delta \$20,500. Delta between EV option for a replacement Field Groomer for Parks Division. Fleet Budget \$26,500, EV Cost \$47,000, Delta \$20,500	One-time	Fleet
PW	Env Svcs	\$150,000	Regional Landfill feasibility study	Funding for regional landfill economic feasibility study	One Time	Env Svcs
PW	Capital Projects & Facilities	75000	Equipment	Utility lift and equipment trailer for exterior building maintenance and parking lot lighting maintenance and increased replacement efforts for dark sky compliance, currently rent when needed	One-Time	General Fund

Department of Public Utilities



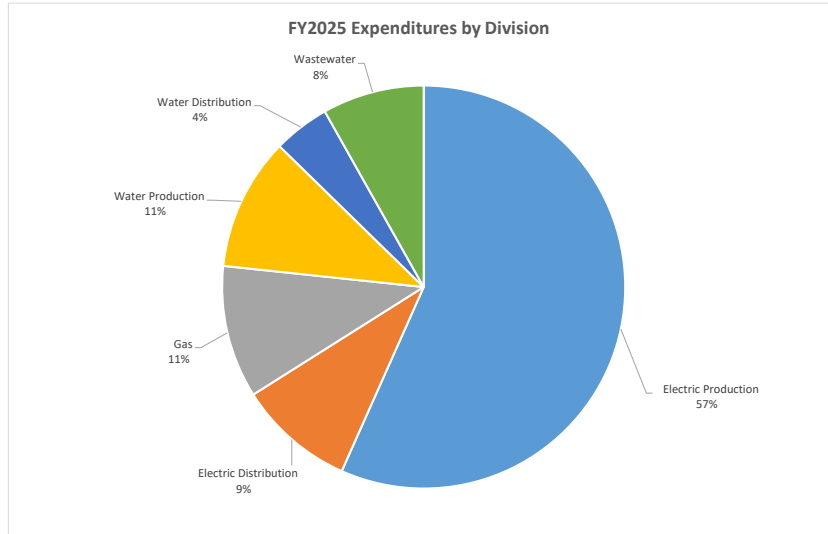
DEPARTMENT OF PUBLIC UTILITIES



DEPARTMENT OF PUBLIC UTILITIES

Department Description

Operating under the jurisdiction and control of the Board of Public Utilities, the Los Alamos County Department of Public Utilities (DPU) is a customer service oriented municipal utility that provides electric, gas, water and sewer services for County residents and businesses and provides wholesale electric and water services to the Los Alamos National Laboratory (LANL).



DEPARTMENT OF PUBLIC UTILITIES

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Expenditures by Program:							
Electric Production	38,596,241	52,286,113	59,919,922	56,312,274	-6%	58,310,088	4%
Electric Distribution	6,211,932	7,511,449	9,042,147	9,310,852	3%	17,860,425	92%
Gas	7,717,843	13,587,487	16,937,060	10,571,100	-38%	11,337,607	7%
Water Production	8,054,866	9,404,870	19,540,751	10,570,256	-46%	9,112,734	-14%
Water Distribution	3,099,642	2,965,492	3,711,556	4,496,930	21%	6,610,232	47%
Wastewater	9,322,577	21,230,053	7,973,569	8,110,170	2%	7,715,975	-5%
	<u>73,003,101</u>	<u>106,985,464</u>	<u>117,125,005</u>	<u>99,371,582</u>	-15%	<u>110,947,061</u>	12%
Expenditures by Type:							
Salaries	8,260,478	9,050,065	11,094,963	11,255,095	1%	11,552,420	3%
Benefits	2,869,705	3,294,338	4,247,206	4,737,538	12%	4,977,890	5%
Professional & Contractual Services	51,400,986	83,383,613	87,218,145	72,610,638	-17%	81,927,259	13%
Materials / Supplies	3,558,393	3,268,351	4,552,292	1,970,988	-57%	2,323,539	18%
Interfund Charges	3,968,525	4,738,360	5,539,207	5,396,372	-3%	5,315,830	-1%
Capital Outlay	118,597	287,482	1,409,796	106,410	-92%	97,863	-8%
Fiscal Charges	2,826,416	2,963,254	3,063,396	3,294,541	8%	4,752,260	44%
	<u>73,003,101</u>	<u>106,985,464</u>	<u>117,125,005</u>	<u>99,371,582</u>	-15%	<u>110,947,061</u>	12%
FTE Summary:							
Regular (full & part time)	95.00	96.00	98.00	101.00	3%	101.00	0%
Limited Term	2.00	2.00	2.00	0.00	-100%	0.00	0%
Overfill for Anticipated Retirements	0.00	0.00	0.00	3.00	100%	3.00	0%
Casual, Student, & Temp.	3.65	5.65	3.65	3.65	0%	3.65	0%
	<u>100.65</u>	<u>103.65</u>	<u>103.65</u>	<u>107.65</u>	4%	<u>107.65</u>	0%
FTEs By Division:							
Electric Production	13.83	13.83	14.00	13.40	-4%	13.40	0%
Electric Distribution	43.82	42.82	45.65	50.25	10%	50.25	0%
Gas	22.45	25.45	22.45	23.45	4%	23.45	0%
Water	10.75	11.75	11.25	10.25	-9%	10.25	0%
Wastewater	9.80	9.80	10.30	10.30	0%	10.30	0%
	<u>100.65</u>	<u>103.65</u>	<u>103.65</u>	<u>107.65</u>	4%	<u>107.65</u>	0%

Budget Summary

The FY2025 expenditure budget overall as presented is \$99.4M, or 15%, lower than the FY2024 adopted budget. However, there are increases in labor benefits costs, interfund charges and fiscal charges. The FY2026 projected expenditure budget is \$110.9M, or 12%, higher than the FY2025 proposed budget.

An increase in direct labor costs of 3%, and 5% for benefits, is budgeted per County salary increase guidance. FY2025 has an increase of 4 FTEs. 1 FTE for an Electrical Engineering Manager in Electric Distribution and 3 Overfill FTEs in Administration. The adopted FY24 budget and FY25 proposed budget includes funds for double-fills/overfills equivalent to 3 FTE. Overfills will be used for backup due to eligible retirements, loss of employees, etc. There is also a conversion of 2 limited term FTEs to 2 regular full-time FTEs in GSW for enhanced maintenance and record keeping on gas system compliance.

FY2025 fiscal charges are \$3.3M, or 8%, higher than the FY2024 adopted budget, and increase 44% in FY2026. This is primarily due to increased debt service in the Electric Distribution, Water Production and Wastewater funds. The FY2025 and FY2026 capital expenditure budgets assume financing from available grants, low interest loans and anticipated bonds.

An overall increase in IDCs of \$214K, or 2%, in FY2025 is budgeted for increases per the Cost Allocation Plan and service vehicle upgrades.

DEPARTMENT OF PUBLIC UTILITIES



Mission

Provide safe and reliable utility services in an economically and environmentally sustainable fashion



Vision

Be a high-performing, community-centric utility contributing to its future with innovative and diversified utility solutions



We Value

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



LOS ALAMOS

Department of Public Utilities

SERVICE AREA

Population	19,419
Area	109 sq mi

RECORD PEAK DEMAND

Electric	93 MW (2018)
Natural Gas	9,688 DTH (1998)
Water	1.7 BGal (1998)

OF EMPLOYEES

Full Time	97
Limited/Part-time	5.65

TOTAL REVISED BUDGET

\$154,303,110

AVG # OF CUSTOMERS

Electric	8,666
Natural Gas	7,581
Water	7,076
Wastewater	6,760

TOTAL VALUE OF ASSETS

Electric	66,329,345
Natural Gas	11,799,046
Water*	81,666,614
Wastewater	57,292,305
Joint Utility Assets*	\$216,996,257

ELECTRIC

ELECTRIC PRODUCTION (renewable)

- El Vado hydroelectric plant (8.9 MW)
- Abiquiu hydroelectric plant (17 MW)
- WAPA federal hydroelectric entitlement (1 MW)
- Utility-scale photovoltaic array, land fill (1 MW)

ELECTRIC PRODUCTION (non-renewable)

- Laramie River Station entitlement (10 MW)
- Mercuria (40 MW)
- Market purchases (variable)

ELECTRIC DISTRIBUTION

- 3 substations
- 236 miles of distribution lines (66% underground, 34% overhead)
- 2,387 utility poles
- 2,010 transformers
- 9,000+ meters

WATER

WATER PRODUCTION

- 13 production wells
- 25 tanks
- 17 booster stations
- 37 MGal of storage
- 4 disinfection facilities
- 4 pressure regulating stations
- 47 miles of transmission lines

WATER DISTRIBUTION

- 122 miles of distribution lines
- 63 pressure regulating valves
- 7,000+ meters

NON POTABLE

- Los Alamos Canyon Dam
- Ski hill catchments
- 6 tanks/reservoirs/ponds
- 4 pressure regulating stations
- 14 miles of transmission lines
- 6 meters
- 4 booster pumping stations

NATURAL GAS

- 3 entry border stations
- 17 pressure regulating stations
- 128 miles of distribution lines
- 83 miles of delivery lines
- 7,000+ meters

WASTEWATER

COLLECTION

- 118 miles of collection mains
- 45 miles of delivery lines
- 26 lift stations
- 2,674 manholes

TREATMENT

- LA treatment facility
- WR treatment facility
- 1 biosolids composting facility

DEPARTMENT OF PUBLIC UTILITIES - ELECTRIC PRODUCTION

Division Description

The Utilities Electric Production Division manages 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.

Electric Production Program Budget

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Revenue and Expenditure Summary:							
Revenues	41,888,871	53,002,279	58,504,830	57,834,692	-1%	58,840,856	2%
Expenditures	38,596,241	52,286,113	59,919,922	56,312,274	-6%	58,310,088	4%
Net Revenues (Exp.)	<u>3,292,630</u>	<u>716,166</u>	<u>(1,415,092)</u>	<u>1,522,418</u>	-208%	<u>530,768</u>	-65%
Expenditures by Sub-Program:							
El Vado Generation	634,278	741,291	954,205	926,281	-3%	948,178	2%
Abiquiu Generation	531,618	568,144	3,261,627	2,969,170	-9%	582,101	-80%
Contract Administration	76,859	54,163	43,928	87,141	98%	88,357	1%
Load Control	2,002,780	1,920,984	2,065,601	2,224,445	8%	2,277,674	2%
Transmission - PNM	3,973,692	3,885,633	2,850,000	3,406,903	20%	3,509,111	3%
Transmission - Other	2,047,562	2,739,099	4,002,304	3,524,312	-12%	3,641,812	3%
Purchased Power	17,357,836	33,748,685	39,295,953	36,509,824	-7%	41,422,740	13%
Photovoltaic Array	21,269	32,219	15,000	1,065,000	7000%	0	-100%
Debt Service	714,918	601,790	442,768	432,114	-2%	422,036	-2%
San Juan Operations	7,763,874	3,290,129	225,000	0	-100%	0	0%
Laramie River Operations	1,851,412	2,066,404	2,218,315	1,969,389	-11%	2,207,859	12%
SMR Project	-	0	1,280,817	0	-100%	0	0%
Non-Pool Expenses	-	0	200,000	0	-100%	0	0%
Interdepartmental Charges	552,996	689,242	600,719	601,991	0%	632,093	5%
Administrative Allocation	609,978	681,900	708,685	1,550,704	119%	1,578,127	2%
Capital Expenditures	457,169	1,266,430	1,755,000	1,045,000	-40%	1,000,000	-4%
	<u>38,596,241</u>	<u>52,286,113</u>	<u>59,919,922</u>	<u>56,312,274</u>	-6%	<u>58,310,088</u>	4%
Expenditures by Type:							
Salaries	1,509,793	1,635,310	1,746,853	1,729,057	-1%	1,786,780	3%
Benefits	498,293	557,302	696,556	736,134	6%	771,042	5%
Professional / contractual services	34,125,792	47,486,556	54,661,291	51,033,214	-7%	52,500,118	3%
Materials / supplies	585,696	546,729	1,053,050	219,060	-79%	609,892	178%
Interfund charges	1,156,356	1,452,953	1,309,404	2,152,695	64%	2,210,220	3%
Capital outlay	-	85	10,000	10,000	0%	10,000	0%
Fiscal charges	720,311	607,178	442,768	432,114	-2%	422,036	-2%
	<u>38,596,241</u>	<u>52,286,113</u>	<u>59,919,922</u>	<u>56,312,274</u>	-6%	<u>58,310,088</u>	4%
FTE Summary:							
Regular (full & part time)	13.83	13.83	14.00	13.40	-4%	13.40	0%

Budget Overview

The total expenditure budget for Electric Production is \$3.6M lower than the FY2024 adopted budget, due primarily to a \$2.8M decrease in purchased power costs in FY2025.

Purchased power costs were abnormally high in FY2023 due to severe winter weather events. The FY2025 budget normalizes projections with current market conditions. Purchased power costs increase in FY2026 to replace the 15 MW PPA and the 25 MW PPA. In addition, solar and storage agreements have been approved for 170 MW of solar power from the Four Corners Area and 80 MW of battery storage. This puts Los Alamos County on an accelerated trajectory toward meeting its goal to be a net carbon-neutral energy provider by 2040.

The photovoltaic array budget is increased in FY2025 by \$1.1M for the disposal of sodium-sulfur (Na/S) batteries, and the purchase of an inverter replacement.

With the shutdown of San Juan Generating Station (SJGS), DPU is no longer budgeting for expenditures in the SJGS Operations line. However, LAC is responsible for funding 2.45% of projected decommissioning costs. These costs are not included in the FY2024-FY2026 budgets, but are currently included in DPUs restricted cash balances. Currently, the trust for decommissioning expenses is fully funded, and expenses will be drawn directly from the trust.

DPU is no longer budgeting for the SMR Project due to the UAMPS and NuScale Power Corporation's decision to terminate the Carbon Free Power Project.

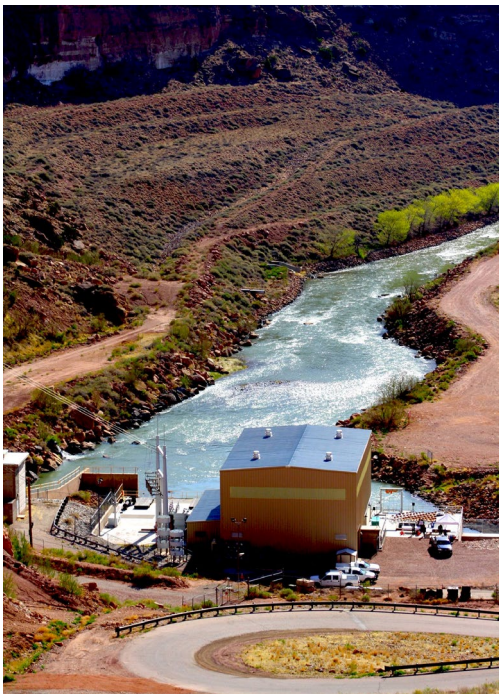
DEPARTMENT OF PUBLIC UTILITIES - ELECTRIC PRODUCTION

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.

Significant Accomplishments - FY2023

- DPU renewed the Scheduling Agent Services Agreement under which the County manages the power supply and transmission services for Kirtland Air Force Base and Sandia National Laboratory.
- DPU expedited repairs to the Abiquiu hydroelectric facility to enable a quick return to service following an arc-fault incident.
- Through its membership in UAMPS, DPU sent a local high school student to a leadership camp in Idaho.
- DPU continues to meet its target to be below the APPA mean of total electricity supply costs. DPU also continually outperforms APPA's third quartile.
- There were no findings in the FY2022 Power Pool Audit performed in FY2023.



Abiquiu Hydroelectric Power Plant



El Vado Hydroelectric Power Plant

DEPARTMENT OF PUBLIC UTILITIES - ELECTRIC PRODUCTION

Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	CY2022 Actual	CY2023 Actual	CY2024 Estimate	CY2025 Target	CY2026 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	Percent of Energy Generated by Renewable Energy Resources	19%	28%	20%	20%	50%
			Total Power Supply Expense per MWh Sold*	\$69.44	\$68.79	\$100.28	\$92.66	\$94.16

* A megawatt hour (MWh) equals 1,000 kilowatts of electricity generated per hour and is used to measure electric output.

Performance Measures Narrative and Analysis

The national average for carbon-free power is about 41%, of which half is nuclear power. In CY2023, 28% of DPU's energy was generated from renewable energy. DPU's renewable energy generation comes from two county-owned hydroelectric plants, federal hydroelectric entitlement, a solar array on the capped landfill and in 2026, a power purchase agreement with Foxtail Flats to reach 50% renewable energy. DPU's goal is to have 100% carbon-free power by 2040.

DPU strives to efficiently supply power to customers to meet power demands. Total power supply expense per MWh sold (which includes generation and purchased power associated with the sale of each megawatt hour) is compared to the APPA as an industry standard. DPU continues to meet its target to be below the APPA mean of total power supply costs. DPU also continually outperforms APPA's third quartile. DPU's CY2023 total power supply expense per MWh sold was \$68.79.

DEPARTMENT OF PUBLIC UTILITIES - ELECTRIC DISTRIBUTION

Division Description

The Electric Distribution Division is responsible for maintenance, operation, and repair of all electric distribution lines and equipment owned by Los Alamos County to provide delivery of electric power to its customers.

Electric Distribution Program Budget

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Revenue and Expenditure Summary:							
Revenues	14,246,445	14,042,790	15,295,520	17,179,690	12%	28,621,079	67%
Less Interfund Commodity	(7,536,886)	(9,045,095)	(9,516,802)	(9,385,265)	-1%	(9,506,071)	1%
Adjusted Revenues	6,709,559	4,997,695	5,778,718	7,794,425	35%	19,115,008	145%
Expenditures	6,211,932	7,511,449	9,042,147	9,310,852	3%	17,860,425	92%
Net Revenues (Exp.)	<u>497,627</u>	<u>(2,513,754)</u>	<u>(3,263,429)</u>	<u>(1,516,427)</u>	-54%	<u>1,254,583</u>	-183%
Expenditures by Sub-Program:							
Operations Staffing Related	1,766,181	2,000,134	2,478,390	2,486,973	0%	2,063,992	-17%
Substation Maintenance	40,814	0	34,000	35,300	4%	36,427	3%
Switching Station Maintenance	34,824	535	123,000	90,760	-26%	69,875	-23%
Overhead Maintenance	220,318	158,131	245,302	251,032	2%	249,479	-1%
Underground Maintenance	128,739	265,018	313,000	326,800	4%	313,925	-4%
Meter Maintenance	16,012	8,803	21,300	23,150	9%	22,800	-2%
Interdepartmental Charges	920,806	1,011,773	1,218,243	1,182,446	-3%	1,189,071	1%
Eng. Cust Svc. MR and Admin	686,673	784,293	1,040,731	1,228,385	18%	1,260,477	3%
In Lieu Taxes & Franchise fee	525,602	524,798	999,450	670,190	-33%	701,068	5%
Debt Service	1,115,039	973,492	918,731	1,015,816	11%	1,178,311	16%
Capital Expenditures	659,414	1,679,061	1,389,617	1,698,908	22%	9,942,903	485%
Capital Expenditures - Labor	97,510	105,409	260,383	301,092	16%	832,097	176%
	<u>6,211,932</u>	<u>7,511,449</u>	<u>9,042,147</u>	<u>9,310,852</u>	3%	<u>17,860,425</u>	92%
Expenditures by Type:							
Salaries	3,771,065	4,229,663	5,290,380	5,430,970	3%	5,563,884	2%
Benefits	1,309,450	1,572,983	1,923,605	2,131,260	11%	2,250,700	6%
Professional / contractual services	1,213,870	1,788,822	2,409,129	3,694,060	53%	11,976,469	224%
Materials / supplies	1,361,604	1,571,648	1,875,012	692,550	-63%	663,416	-4%
Interfund charges	-2,607,614	-2,775,165	-3,477,710	-3,732,704	7%	-3,842,182	3%
Capital outlay	48,517	130,171	103,000	78,900	-23%	69,827	-11%
Fiscal charges	1,115,039	993,327	918,731	1,015,816	11%	1,178,311	16%
	<u>6,211,932</u>	<u>7,511,449</u>	<u>9,042,147</u>	<u>9,310,852</u>	3%	<u>17,860,425</u>	92%
FTE Summary:							
Regular (full & part time)	41.17	41.17	42.00	43.60	4%	43.60	0%
Overfill for Anticipated Retirements	0.00	0.00	0.00	3.00	100%	3.00	0%
Limited Term	1.00	0.00	0.00	0.00		0.00	
Casual, Student, & Temp.	1.65	1.65	3.65	3.65	0%	3.65	0%
	<u>43.82</u>	<u>42.82</u>	<u>45.65</u>	<u>50.25</u>	10%	<u>50.25</u>	0%

Budget Overview

In-Lieu and Franchise fees were corrected in the FY2025 budget. The in-lieu fee was increased from 2 to 2.5% of sales revenue in October 2023. Each year Eng, Cust Svc, MR and Admin allocation are recalculated based on the prior year's activities.

In FY2026, there is a decrease in the Operations Staffing Related program due to labor being allocated directly to capital projects. The salaries & benefits allocated to capital in FY2025 is \$301,092 and \$832,097 in FY2026.

A 9% increase to the current rate structure was passed by Council for FY2025 and is projected for FY2026.

The FY2026 proposed capital plan budgets \$10.8M for underground replacement projects in both Los Alamos and White Rock, and the EA-4 Power Line Replacement project.

Debt Service budgets in FY2025 and FY2026 reflect current amortization schedules and proposed new debt issuances. Debt service payments of \$1.2M for the White Rock Wastewater Treatment Plant and Bayo Lift Station Elimination projects commence in FY2026.

DEPARTMENT OF PUBLIC 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.

Significant Accomplishments - FY2023

- DPU entered into a partnership, by issuing letters of support for grants, with San Ildefonso Pueblo leadership to explore options for potentially connecting solar energy produced on the pueblo with the electric distribution system in Los Alamos.
- Electric Distribution staff worked with LANL Utility staff to avoid a potential large, multi-day electric outage for the townsite when a tie circuit on a LANL transformer failed.
- The Voice of the Customer survey results showed an increase of more than 11% for residents' satisfaction with reliability of electric service.
- 90% of DPU electric customers now have AMI meters.
- The utility acquired a new cable pulling machine and will be installing cable in all projects.



The Electric Distribution Division participates in overhead system safety training.

DEPARTMENT OF PUBLIC UTILITIES - ELECTRIC DISTRIBUTION

Performance Measures

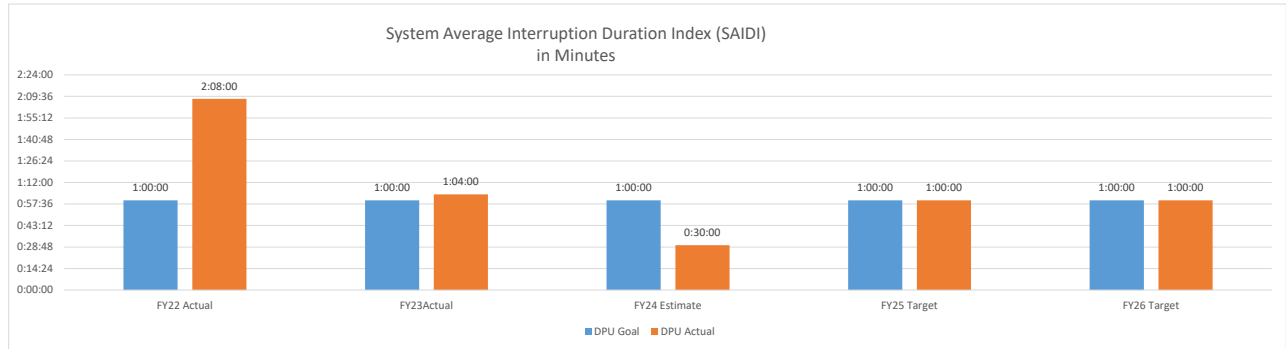
Priority	Strategic Focus Area	Goal	Performance Measures	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Target	FY2026 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	System Average Interruption Duration Index (Minutes)	2:08:00	1:04:00	0:30:00	1:00:00	1:00:00
			Average LAC Residential 500 kWh Bill as Compared to Neighboring Communities.	90.0%	86.0%	88.0%	88.0%	88.0%

* 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.

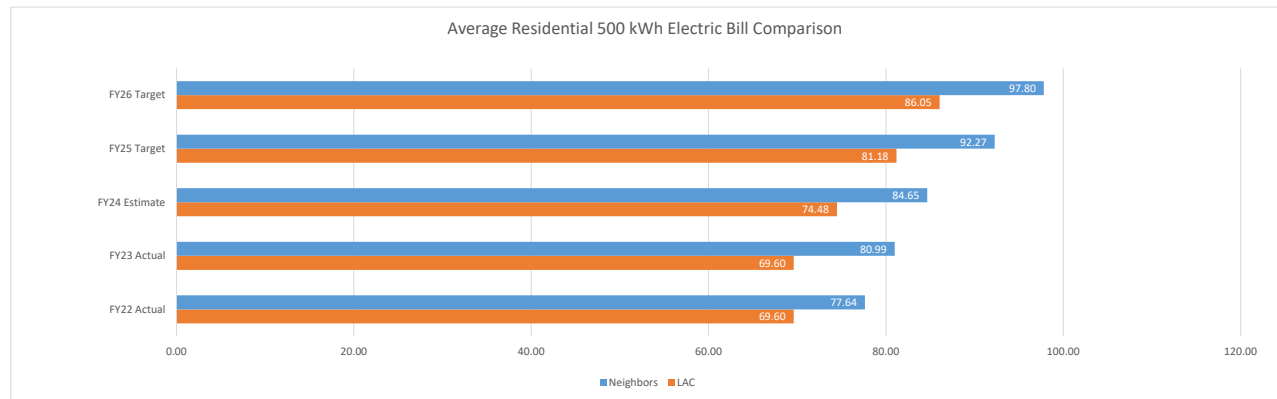
Performance Measures Narrative and Analysis

Overall reliability performance is measured using the System Average Interruption Duration Index (SAIDI). SAIDI is the average outage duration for each customer served with less minutes being desirable. DPU's goal is to be under 60 minutes. Just one outage can cause this measure to rise quickly if it affects a large number of customers and isn't resolved in a short period of time. The SAIDI is a rolling average so any spike takes a year to remedy. DPU's SAIDI stayed above 60 for a couple years but was still well below the average SAIDI for New Mexico utilities and utilities across the U.S. (investor-owned, cooperatives, and municipally owned). It dropped below 60 in the fall of 2023.

DPU measures its marketplace performance by assessing the typical monthly residential bill for 500 kWh with its neighbors: PNM, Kit Carson Electric and Jemez Mountain Electric Cooperatives. DPU's commitment to providing a high-level of customer service while keeping rates competitive with similar comparable utilities is shown in the table above. At the end of FY23, DPU's typical monthly electric bill for 500 kWh was \$69.60.



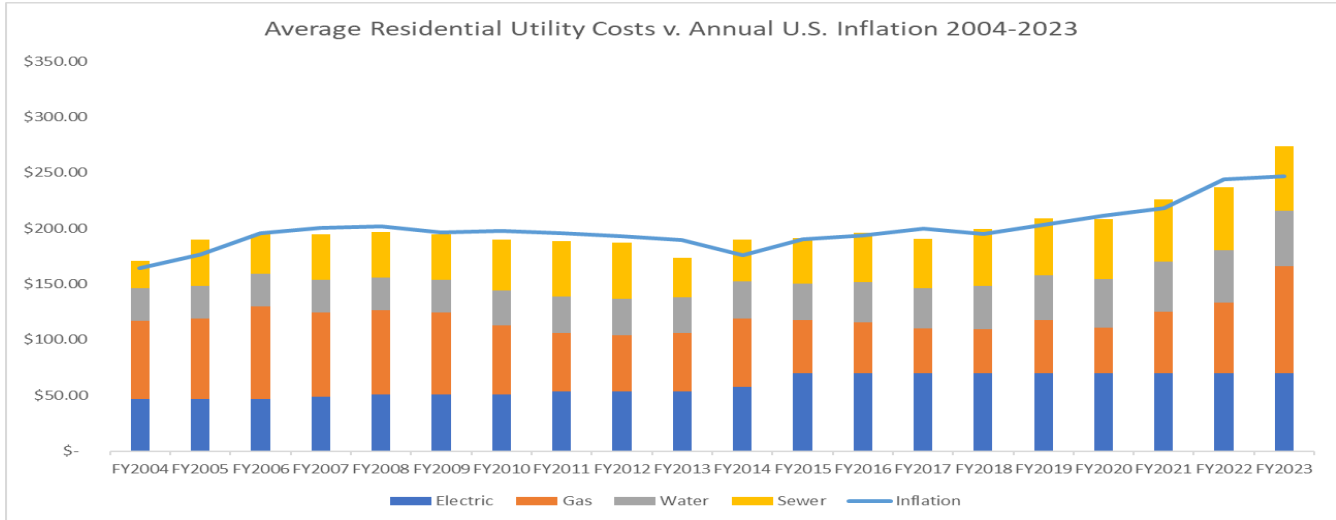
* National SAIDI for 2022 was 333 minutes, according to the U.S. Energy Information Administration's Annual Reliability Report. 2023 data has not been published yet.



DEPARTMENT OF PUBLIC UTILITIES - CUSTOMER CARE CENTER

Program Purpose

The purpose of the Customer Care Center is to provide utility billing and payment processing services, and assist customers with general information about 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 and Banner permits. 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 ~110,000 utility bills in FY2023. 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 as 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	FY2022 Actual	FY2023 Actual
Quality Governance	Operational Excellence	Maintain Quality Essential Services	Customer Survey Results: Average Overall Customer Satisfaction	89.3%	89.2%
			National American Public Power Association (APPA)	68.3%	68.0%

Performance Measures Narrative and Analysis

Residential and commercial customers were asked to rate the Los Alamos County Department of Public Utilities on Customer Service Satisfaction. Based on the results from the 2023 Transactional Study, overall customer satisfaction with the Customer Service Department remains consistent at 89.2% in FY2023. The survey utilizes a percentage rating scale with 100% being the best.

Utility Assistance Program (UAP)	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual
Contributions/Donations	\$5,800	\$18,512	\$23,360	\$13,968	\$13,163
Assistance Given	\$7,152	\$15,603	\$16,743	\$21,114	\$25,264

DPU recognizes that any increase in a utility bill, no matter how small, may have a large impact on people who may be experiencing an unexpected hardship, are living on a fixed income, or struggle financially to pay even basic bills. Through voluntary support from Los Alamos' generous community and customers, DPU is able to offer financial assistance to those who qualify through the Utilities Assistance Program (UAP).

DEPARTMENT OF PUBLIC UTILITIES - 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 Los Alamos County 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

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Revenue and Expenditure Summary:							
Revenues	7,088,065	10,631,075	19,897,954	11,343,510	-43%	11,940,583	5%
Expenditures	7,717,843	13,587,487	16,937,060	10,571,100	-38%	11,337,607	7%
Net Revenues (Exp.)	<u>(629,779)</u>	<u>(2,956,412)</u>	<u>2,960,894</u>	<u>772,410</u>	-74%	<u>602,976</u>	-22%
Expenditures by Sub-Program:							
Operations Staffing Related	862,632	1,084,388	1,009,504	1,304,690	29%	1,308,466	0%
Gas Distribution	99,483	75,047	152,100	152,100	0%	152,100	0%
Gas Meters	118,677	55,951	62,500	62,500	0%	62,500	0%
Interdepartmental Charges	358,878	427,505	526,059	493,791	-6%	497,483	1%
Eng. Cust Svc. MR and Admin	637,225	642,437	1,207,067	872,580	-28%	892,236	2%
In Lieu Taxes & Franchise fee	414,625	301,740	488,830	310,439	-36%	314,822	1%
Cost of Gas	4,646,602	9,923,057	13,000,000	7,000,000	-46%	7,560,000	8%
Capital Expenditures	579,722	1,077,362	491,000	375,000	-24%	550,000	47%
	<u>7,717,843</u>	<u>13,587,487</u>	<u>16,937,060</u>	<u>10,571,100</u>	-38%	<u>11,337,607</u>	7%
Expenditures by Type:							
Salaries	541,294	666,081	647,513	815,939	26%	840,869	3%
Benefits	206,829	260,724	257,291	378,692	47%	396,987	5%
Professional / contractual services	5,376,578	11,120,926	13,419,000	7,822,439	-42%	8,521,822	9%
Materials / supplies	596,398	454,241	689,130	187,659	-73%	188,210	0%
Interfund charges	996,744	1,070,644	1,733,126	1,366,371	-21%	1,389,719	2%
Capital outlay	0	14,870	191,000	0	-100%	0	0%
	<u>7,717,843</u>	<u>13,587,487</u>	<u>16,937,060</u>	<u>10,571,100</u>	-38%	<u>11,337,607</u>	7%
FTE Summary:							
Regular (full & part time)	20.45	21.45	21.45	23.45	9%	23.45	0%
Limited Term	1.00	1.00	1.00	0.00		0.00	
Casual, Student, & Temp.	1.00	3.00	0.00	0.00		0.00	
	<u>22.45</u>	<u>25.45</u>	<u>22.45</u>	<u>23.45</u>	4%	<u>23.45</u>	0%

Note: FTE includes Gas, Water Distribution & Wastewater Collection

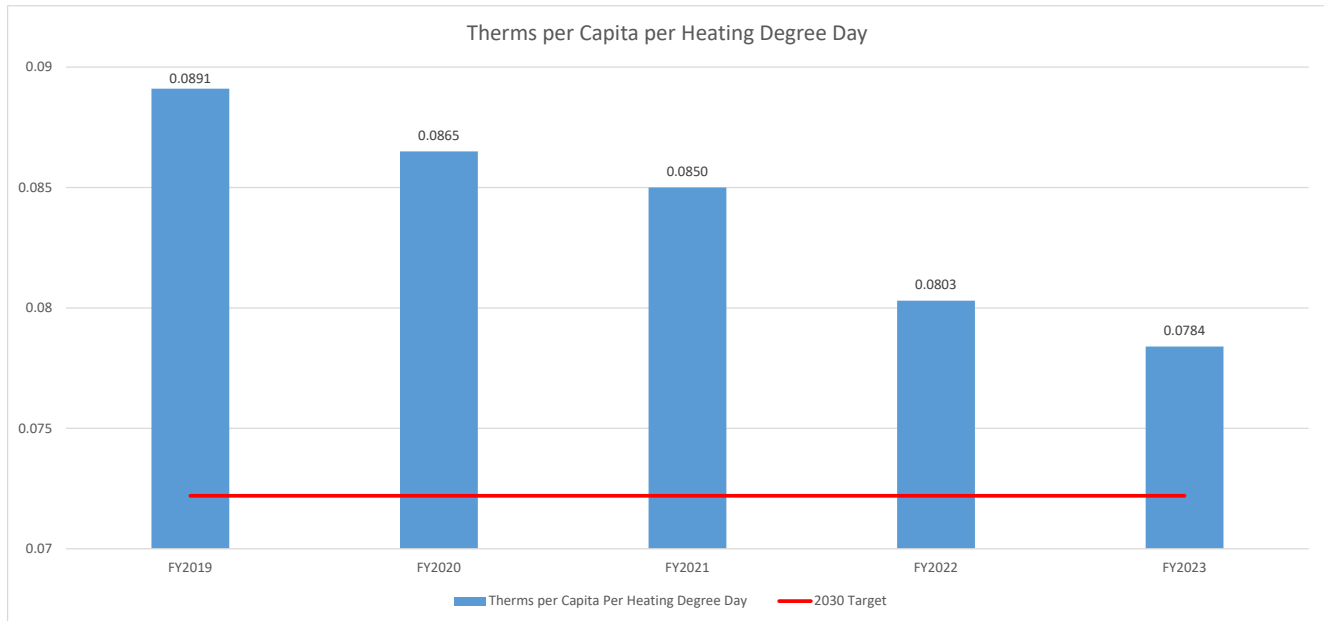
Budget Overview

Gas purchases are \$6M lower than the FY2024 adopted budget in FY2025 and \$5.4M lower in FY2026. Gas prices were abnormally high in FY2023 due to severe winter weather events. The San Juan Index reached a high of \$32.97/MMBTU in January 2023. Uncertainties in natural gas market prices were reflected in the FY2024 cost of gas budget. The FY2025 and FY2026 budgets normalize projections with current market conditions. Excluding the cost of gas, the O&M budget for Gas Distribution is \$250K lower than the FY2024 adopted budget in FY2025 and in \$218K FY2026.

DEPARTMENT OF PUBLIC UTILITIES - 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.



DPU has a goal to phase out natural gas service by 2070 with a reduction in usage of at least 10% by 2030. This reduction is measured by annual therms per heating degree day compared to a 2016-2020 baseline average of 0.0802, which gives us a goal of 0.0722.

Significant Accomplishments - FY2023

- DPU coordinated with the New Mexico Gas Company (NMGC) to upgrade gas pressure when new gas border stations and metering were installed. These upgrades will help to better regulate and track gas pressure and consumption.
- To ensure cohesive, safe response to gas emergencies, DPU launched Natural Gas Training for First Responders, an annual online training offered on the Litmos platform for County employees.
- DPU gas crews replaced five system pressure regulation devices.
- DPU gas crews surveyed and documented operability and corrosion factors on all above-ground system appurtenances.
- DPU gas crews identified, repaired and documented two Grade 2 leaks on old welds within the system.

DEPARTMENT OF PUBLIC UTILITIES - GAS DISTRIBUTION

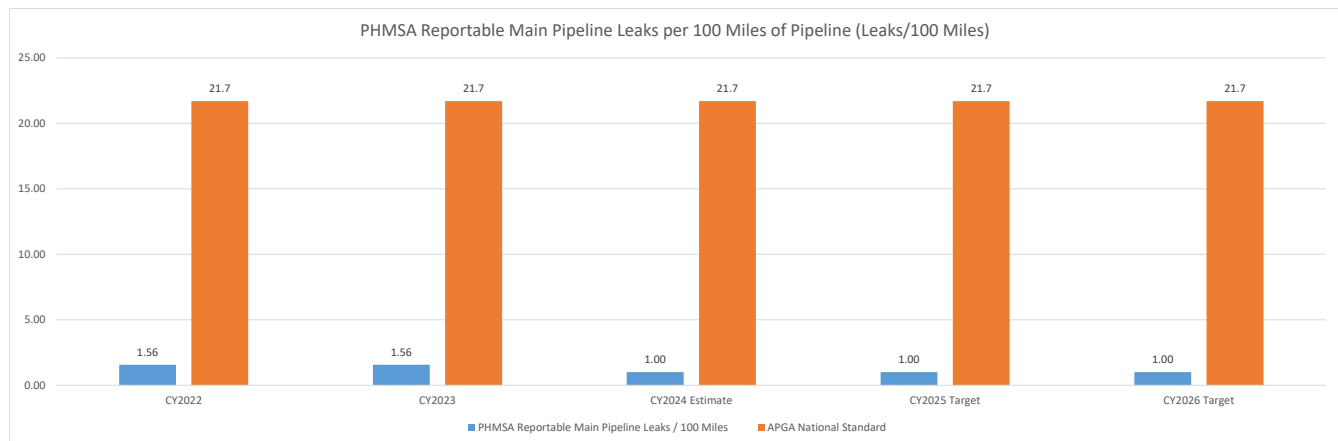
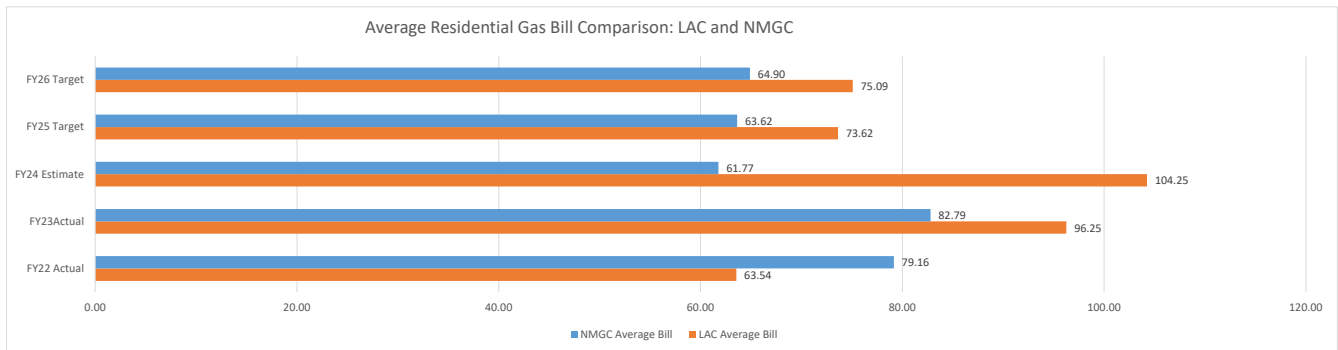
Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Target	FY2026 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	Percent of Average Monthly LAC Residential Gas Bill as Compared to NMGC	80%	116%	169%	116%	116%
			PHMSA Reportable Main Pipeline Leaks per 100 Miles of Pipeline (#/100 miles)	1.56	1.56	1.00	1.00	1.00

Performance Measures Narrative and Analysis

DPU measures its marketplace performance by assessing the Average Monthly Residential Gas Bill with its neighbor: New Mexico Gas Company (NMGC). DPU commits to providing a high-level of customer service while keeping rates competitive with comparable utilities. In FY23, the cost of gas experienced unprecedented increases. DPU's rate structure capped the passthrough cost to customers at \$0.99 per therm and DPU was unable to recover costs during the winter months and before the rate was adjusted to increase the maximum pass-through cost to \$4 per therm. A temporary recovery charge of \$0.44 per therm was added to the rate beginning in April 2023. It will sunset in two years or when the unpaid costs are recovered, whichever is sooner. This FY2023 cost-of gas situation is likely to unfavorably impact DPU's rate comparison with NMGC while the recovery mechanism is in place.

Pipeline and Hazardous Materials Safety Administration (PHMSA) is a U.S. Department of Transportation agency, responsible for developing and enforcing regulations for the safe, reliable, and environmentally sound operation of natural gas. Comparing the department to the average number of PHMSA Reportable Gas Leaks per 100 Miles of Main Pipeline is a useful measure to DPU's overall quality and reliability of the gas distribution system. Fewer gas leaks are desirable and speak to the overall operation and maintenance of the distribution system. PHMSA's data, which includes all natural gas pipeline operators, is not yet available for calendar year 2023.



DEPARTMENT OF PUBLIC UTILITIES - WATER PRODUCTION

Division Description

The Utilities Water Division is responsible for maintenance, operation, and repair of all water lines and equipment owned by Los Alamos County 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

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Revenue and Expenditure Summary:							
Revenues	6,596,341	9,461,756	15,121,577	14,720,881	-3%	9,471,587	-36%
Expenditures	8,054,866	9,404,870	19,540,751	10,570,256	-46%	9,112,734	-14%
Net Revenues (Exp.)	<u>(1,458,525)</u>	<u>56,886</u>	<u>(4,419,174)</u>	<u>4,150,625</u>	-194%	<u>358,853</u>	-91%
Expenditures by Sub-Program:							
Operations Staffing Related	1,289,973	1,824,310	1,556,345	1,770,636	14%	1,814,981	3%
Pumping Power	682,943	704,114	800,000	860,000	8%	903,360	5%
Wells	161,938	121,604	105,000	108,150	3%	111,395	3%
Booster Pump Stations	21,933	26,564	177,000	182,310	3%	187,780	3%
Treatment	48,632	57,651	4,000	8,605	115%	9,714	13%
Storage Tanks	9,026	623	20,000	20,600	3%	21,218	3%
Transmission Lines	60,471	181,904	122,500	126,175	3%	129,965	3%
Non Potable System	112,959	293,767	244,800	174,894	-29%	180,151	3%
Interdepartmental Charges	297,664	386,961	408,649	468,012	15%	491,415	5%
Eng. Cust Svc. MR and Admin	932,032	1,100,559	1,058,614	849,150	-20%	870,632	3%
State Water Tax	35,318	34,568	45,000	47,000	4%	48,410	3%
Debt Service	114,953	127,370	936,863	994,724	6%	985,213	-1%
Capital Expenditures	4,287,025	4,544,876	14,061,980	4,960,000	-65%	3,358,500	-32%
	<u>8,054,866</u>	<u>9,404,870</u>	<u>19,540,751</u>	<u>10,570,256</u>	-46%	<u>9,112,734</u>	-14%
				8,970,495			
Expenditures by Type:							
Salaries	762,039	822,304	985,304	1,117,648	13%	1,151,268	3%
Benefits	292,883	310,941	419,716	468,943	12%	492,090	5%
Professional / contractual services	4,575,874	5,267,196	14,196,225	5,611,830	-60%	4,028,069	-28%
Materials / supplies	195,666	201,052	228,300	179,246	-21%	169,362	-6%
Interfund charges	1,971,422	2,243,941	2,345,363	2,180,355	-7%	2,268,696	4%
Capital outlay	16,796	37,469	428,980	17,510	-96%	18,036	3%
Fiscal charges	240,185	521,965	936,863	994,724	6%	985,213	-1%
	<u>8,054,866</u>	<u>9,404,870</u>	<u>19,540,751</u>	<u>10,570,256</u>	-46%	<u>9,112,734</u>	-14%
FTE Summary:							
Regular (full & part time)	10.25	10.25	10.25	10.25	0%	10.25	0%
Limited Term	0.00	1.00	1.00	0.00		0.00	
Casual, Student, & Temp.	0.50	0.50	0.00	0.00		0.00	0%
	<u>10.75</u>	<u>11.75</u>	<u>11.25</u>	<u>10.25</u>	-9%	<u>10.25</u>	0%

Budget Overview

Total expenditures are \$8.9M lower than the FY2024 adopted budget, primarily due to \$9.1 million decrease in capital expenditures. The FY2024 capital budget includes funding for the Jemez Mountain Fire Protection project. The Capital Improvement Plan for Water Production includes non-potable projects that are funded through grants and loans from the Water Trust Board (WTB). These projects only commence if the WTB funding is realized. The capital plan also includes low interest bearing projects funded through the Drinking Water State Revolving Loan Fund (DWSRLF).

A 5% increase, passed in FY2023, is budgeted in FY2025 and FY2026 revenues for potable and non-potable rates.

DEPARTMENT OF PUBLIC UTILITIES - WATER PRODUCTION

Program Purpose

The purpose of the Water Production Division is to provide water supply and treatment services to the Department of Energy/Los Alamos National Laboratory and the Los Alamos County Water Distribution Division so they can provide safe, pure water to their customers.

Significant Accomplishments - FY2023

- Otowi Well #2 was completed after more than 5 year of work. Drilling began Dec. 13, 2017, and the well's first official day online was July 12, 2023. The
- \$7 million in State funding was awarded to the Jemez Mountain Fire Protection/Camp May Waterline Project. This important initiative is a collaborative
- DPU worked with the Asset Management Team team to complete and integrate a new variable injection disinfection system.
- DPU coordinated the complete rehabilitation of the Barranca #2 tank.
- DPU coordinated the piping upgrades at the Sycamore tank.



Construction of Otowi Well #2 was completed in FY2023. The total depth of the well is 2,310 feet, pumping from an elevation of 6,430 feet. The pumped water has a temperature of 84.4 degrees Fahrenheit.

DEPARTMENT OF PUBLIC UTILITIES - WATER PRODUCTION

Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Target	FY2026 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	Drinking Water Compliance - Potable	100%	100%	100%	100%	100%
			Gallons per Capita Daily - Potable	130.3	118.2	126.00	126.00	126.00

Performance Measures Narrative and Analysis

Compliance with the Safe Drinking Water Act requires mandatory testing and reporting. Drinking Water Compliance is measured by the number of days in full regulatory compliance as a percent of all days for the potable water system. DPU has historically performed very well in this area with 100% compliance with regulatory requirements, demonstrating a strong commitment to safety. The American Water Works Association (AWWA) standard is 100%.

The Board of Public Utilities previously adopted an environmental goal to reduce the gallons per capita per day by 12 percent using 2006 fiscal year data as the baseline. After considerable progress toward the goal, the original target of 143 GPCD annually was updated to include an additional 12% reduction in consumption by 2030 using 2020 calendar year data as a baseline. The updated goal is equivalent to consumption of no more 126 GPCD annually. In FY2023, DPU's measure exceeded this goal. The AWWA median daily per capital consumption was 108.9 in its 2020 benchmarking performance report.

DEPARTMENT OF PUBLIC UTILITIES - WATER DISTRIBUTION

Water Distribution Program Budget

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Revenue and Expenditure Summary:							
Revenues	6,141,261	5,827,462	7,252,151	8,902,976	23%	11,206,045	26%
Less Interfund Commodity	(3,754,046)	(3,814,422)	(3,929,250)	(3,957,464)	1%	(4,105,869)	4%
Adjusted Revenues	2,387,215	2,013,039	3,322,901	4,945,512	49%	7,100,176	44%
Expenditures	3,099,642	2,965,492	3,711,556	4,496,930	21%	6,610,232	47%
Net Revenues (Exp.)	(712,427)	(952,452)	(388,655)	448,582	-215%	489,944	9%
Expenditures by Sub-Program:							
Operations Staffing Related	758,957	765,729	1,056,571	1,132,608	7%	1,170,056	3%
Water Distribution	143,577	76,869	202,200	352,200	74%	202,200	-43%
Water Meters	788,685	90,459	275,000	275,000	0%	275,000	0%
Interdepartmental Charges	281,102	336,692	413,364	372,567	-10%	391,197	5%
Eng. Cust Svc. MR and Admin	470,590	490,985	1,087,605	966,060	-11%	995,175	3%
Debt Service	0	0	0	0	0%	63,501	100%
Capital Expenditures	656,731	1,204,758	676,816	1,398,495	107%	3,513,103	151%
	3,099,642	2,965,492	3,711,556	4,496,930	21%	6,610,232	47%
Expenditures by Type:							
Salaries	540,996	500,377	701,857	709,375	1%	731,206	3%
Benefits	162,465	174,230	277,214	327,733	18%	343,350	5%
Professional / contractual services	1,152,125	1,188,170	207,000	1,776,495	758%	3,741,103	111%
Materials / supplies	491,632	221,441	347,700	344,700	-1%	344,700	0%
Interfund charges	752,425	826,623	1,500,969	1,338,627	-11%	1,386,372	4%
Capital Outlay	0	54,651	676,816	0	-100%	0	0%
Fiscal Charges	0	0	0	0	0%	63,501	100%
	3,099,642	2,965,492	3,711,556	4,496,930	21%	6,610,232	47%

Note: FTEs for Gas, Water Distribution & Wastewater Collection are included under Gas.

Budget Overview

The expenditure budget for Water Distribution includes rebuilding a pressure reducing valve, meter replacements, GIS upgrades and on call assistance with main line maintenance, valve locates, repairs and replacements, and meter changeouts.

The capital budget is \$722K higher than the FY2024 adopted budget. The capital budget assumes low interest debt financing from the Drinking Water State Revolving Loan Fund (DWSRLF) with debt service payments commencing in FY2026.

The 6% retail water rate increases previously passed by the Board of Public Utilities and County Council is included in the FY2025 budgeted revenue.

DEPARTMENT OF PUBLIC UTILITIES - WATER DISTRIBUTION

Program Purpose

The purpose of the Water Distribution Division 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.

Significant Accomplishments - FY2023

- DPU held several educational Water Taste Test events to promote local water quality and affordability, and to expand DPU's community engagement.
- DPU identified and coordinated the reconfiguration of the supply configuration to Barranca Mesa and North Mesa.
- DPU coordinated the rehabilitation of the PRVs supplying Barranca Mesa and North Mesa.
- DPU replaced four old fire hydrants, including piping and foot valves.
- DPU DW repaired 10 water line leaks & breaks.



Water crews work on a water valve replacement.

DEPARTMENT OF PUBLIC UTILITIES - WATER DISTRIBUTION

Performance Measures

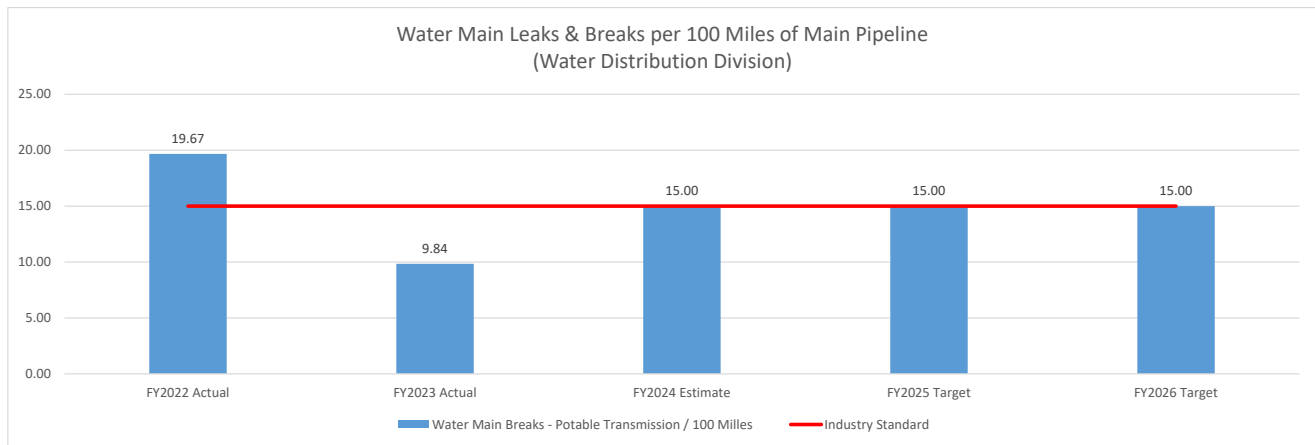
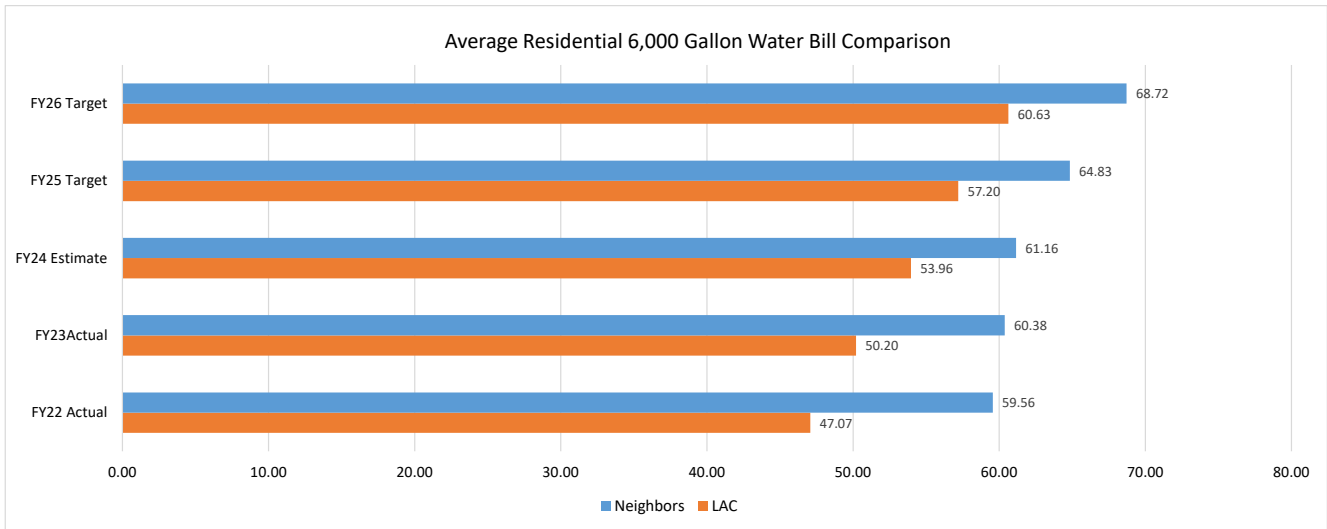
Priority	Strategic Focus Area	Goal	Performance Measures	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Target	FY2026 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	Percent of Average LAC Residential 6,000 Gallon Bill as Compared to Neighboring Communities.	79%	83%	88%	88%	88%
			Water Main Leaks & Breaks per 100 Miles of Main Pipeline	19.67	9.84	15.00	15.00	15.00

Performance Measures Narrative and Analysis

DPU measures its marketplace performance by assessing the typical residential bill for 6,000 gallons per month with its neighbors: Española and Santa Fe. The graph below demonstrates DPU's commitment to provide a high-level of customer service while keeping rates competitive with similar comparable utilities. In FY23, the average monthly DPU residential water bill based on 6,000 gallons of consumption was \$50.20. DPU raised water rates in fall 2022 and fall 2023.

DPU evaluates annual trends when it comes to water main leaks and breaks. Additionally, a goal of no more than 15 leaks/breaks per 100 miles of main pipeline has been established by the AWWA Partnership for Safe Water Distribution System Optimization Program. This industry standard is a useful way to assess the overall quality and reliability of the water distribution system. In FY2023, DPU worked with the fire department to minimize hydrant testing without DPU personnel present, and that effort contributed the drop in leaks/breaks for the year.

DEPARTMENT OF PUBLIC UTILITIES - WATER DISTRIBUTION



DEPARTMENT OF PUBLIC UTILITIES - WASTEWATER

Division Description

The Utilities Wastewater Division is responsible for maintenance, operation, and repair of all wastewater pipelines, treatment facilities and equipment owned by Los Alamos County to provide wastewater services that meet or exceed State and Federal wastewater regulations.

Wastewater Program Budget

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2025 vs FY2024	FY2026 Projected Budget	% Variance FY2026 vs FY2025
Revenue and Expenditure Summary:							
Revenues	5,934,807	21,584,566	6,809,964	8,765,948	29%	9,967,483	14%
Expenditures	9,322,577	21,230,053	7,973,569	8,110,170	2%	7,715,975	-5%
Net Revenues (Exp.)	<u>(3,387,771)</u>	<u>354,514</u>	<u>(1,163,605)</u>	<u>655,778</u>	-156%	<u>2,251,508</u>	243%
Expenditures by Sub-Program:							
Ops Staffing Related - Collections	645,969	689,545	1,084,801	944,908	-13%	976,611	3%
Ops Staffing Related - Treatments	911,975	1,022,867	1,341,579	1,251,074	-7%	1,274,701	2%
Wastewater Collection	142,385	124,092	197,800	262,800	33%	262,800	0%
Lift Stations	114,545	124,994	96,200	96,200	0%	96,200	0%
Wastewater Treatment LA	432,764	475,762	441,856	763,980	73%	429,372	-44%
Wastewater Treatment WR	131,330	130,482	155,700	90,700	-42%	90,700	0%
Interdepartmental Charges	656,062	718,681	1,129,735	1,144,038	1%	919,842	-20%
Eng. Cust Svc. MR and Admin	852,681	928,136	731,864	731,583	0%	752,550	3%
Debt Service	750,881	840,784	765,034	851,887	11%	2,103,199	147%
Capital Expenditures	4,683,985	16,174,709	2,029,000	1,973,000	-3%	810,000	-59%
	<u>9,322,577</u>	<u>21,230,053</u>	<u>7,973,569</u>	<u>8,110,170</u>	2%	<u>7,715,975</u>	-5%
Expenditures by Type:							
Salaries	1,135,291	1,196,329	1,723,056	1,452,106	-16%	1,478,413	2%
Benefits	399,785	418,158	672,824	694,776	3%	723,721	4%
Professional / contractual services	4,956,748	16,531,942	2,325,500	2,672,600	15%	1,159,678	-57%
Materials / supplies	327,397	273,240	359,100	347,773	-3%	347,959	0%
Interfund charges	1,699,191	1,919,364	2,128,055	2,091,028	-2%	1,903,005	-9%
Capital outlay	53,284	50,236	0	0	0%	0	0%
Fiscal charges	750,881	840,784	765,034	851,887	11%	2,103,199	147%
	<u>9,322,577</u>	<u>21,230,053</u>	<u>7,973,569</u>	<u>8,110,170</u>	2%	<u>7,715,975</u>	-5%
FTE Summary:							
Regular (full & part time)	9.30	9.30	10.30	10.30	0%	10.30	0%
Casual, Student, & Temp.	0.50	0.50	0.00	0.00	0%	0.00	0%
	<u>9.80</u>	<u>9.80</u>	<u>10.30</u>	<u>10.30</u>	0%	<u>10.30</u>	0%

Note: FTEs for Gas, Water Distribution & Wastewater Collection are included under Gas.

Budget Overview

The expenditure budget for Wastewater Treatment & Collection is \$137K higher than the FY2024 adopted budget. \$350K is budgeted in Wastewater Treatment LA for a blower room HVAC, motor control assessment and maintenance, and ignition software. Interdepartmental charges in FY2025 budget for a new Caterpillar 938 loader for compost and an additional vehicle. The contractual services budget funds GIS upgrades, on call assistance, and outside lab services. The supplies budget funds \$25K for a new flushing trailer and additional funding for new pumps and motor controls for the lift stations.

The capital budget assumes grants and low interest financing from the Clean Water State Revolving Fund (CWSRF). Debt service payments of \$1.2M for the White Rock Treatment Plant commence in FY2026.

Wastewater rate increases of 2%, passed in FY2023, are budgeted in FY2025 and FY2026 revenues.

DEPARTMENT OF PUBLIC UTILITIES - WASTEWATER COLLECTION & TREATMENT

Program Purpose

The purpose of the Wastewater Division 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.

Significant Accomplishments - FY2023

- DPU refinanced a loan for the White Rock WRRF, saving \$1.5 million over the previous loan terms.
- DPU eliminated the Ridge Park lift station, reducing DPU's maintenance and utility costs.
- An energy audit of the Los Alamos WWTP was conducted by Arizona State University's Industrial Assessment Team. They identified several potential areas of improvement for energy efficiency.
- DPU improved the operating conditions on the old WR WWTP to meet the NMED NPDES permit for total Nitrogen discharged after being in violation previously during winter months.
- DPU made significant improvements to four lift stations to eliminate failures (alarm events) and overflows.

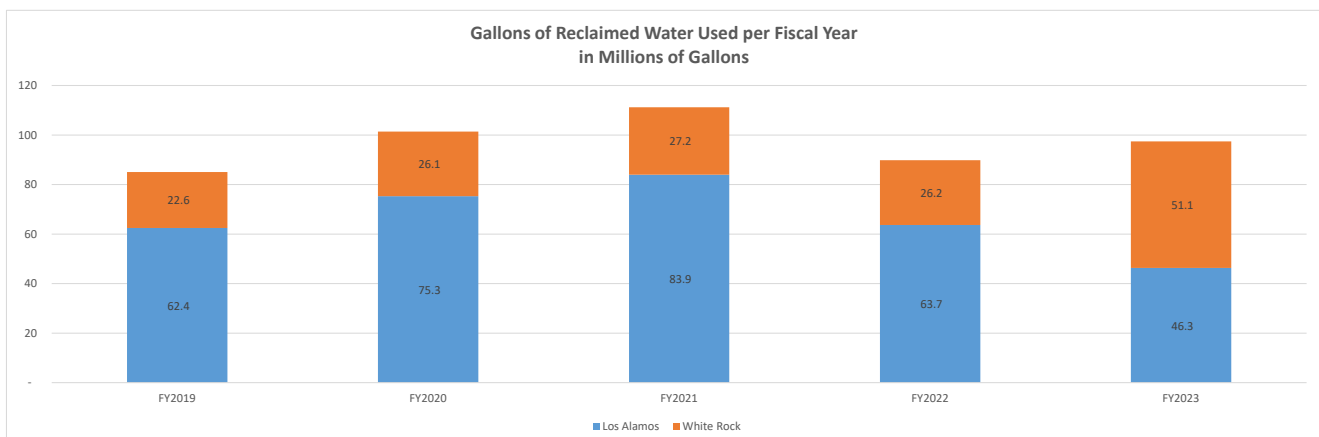
Performance Measures

Priority	Strategic Focus Area	Goal	Performance Measures	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Target	FY2026 Target
Quality Governance	Operational Excellence	Maintain Quality Essential Services and Supporting Infrastructure	Typical Residential Bill to Collect & Treat Wastewater	\$ 57.07	\$ 57.93	\$ 59.08	\$ 60.26	\$ 61.47
			Wastewater Treatment Compliance	99.5%	97.4%	99.60%	99.60%	99.60%

Performance Measures Narrative and Analysis

The typical residential bill to collect and treat wastewater was \$57.93 in FY2023. DPU sewer rates will be increasing by 2% in FY2025 and FY2026. These increases were approved to maintain and improve infrastructure.

Tracking wastewater treatment compliance results ensures that the department protects our surrounding environs and natural resources. The measure is defined as the number of permit parameter test results found in compliance as a percentage of all permit parameter tests required. DPU aims to stay in line with or better than the AWWA compliance rate for similar sized utilities, so therefore compares against the AWWA result for the previous year. In Los Alamos, there are between 50 and 55 permit parameter tests required each month at both plants. An example of a permit parameter test is the requirement that the daily pH is between 6.6 and 9.0. In FY23, DPU's wastewater treatment compliance was 97.4%. This number is dropping as the White Rock plant continues to become more outdated. When the new WRRF goes into operation, we expect to see improvement in compliance.



FY2025 Budget Options - Utilities

CMO Rank	Item #	Dept	Division	Amount	Short Description	Detailed Notes	Recurring/One-Time	Fund
DPU	1	DPU	Water Distribution	\$ 1,304,000	Bathtub Row/Nectar/Peach (Public Works Road Project)	Joint project DPU/PW project to re-pave the roadway and replace utility infrastructure beneath the new road. The project will be on Bathtub Row, Peach Street and Nectar Street. 1940's vintage sections of waterlines will be replaced and sewer lines will be replaced along Bathtub Road.	One-Time	Revenue Transfer

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where discoveries are made

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

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	% Variance FY2023vs FY2022	FY2026 Projected Budget	% Variance FY2024 vs FY2023
Expenditures by Program:							
Other non-specific program	4,767,654	4,615,954	6,092,613	5,071,128	-17%	4,549,909	-10%
	<u>4,767,654</u>	<u>4,615,954</u>	<u>6,092,613</u>	<u>5,071,128</u>	-17%	<u>4,549,909</u>	-10%
Expenditures by Program:							
Emergency Declarations Fund	211,245	63,545	842,454	521,969	-38%	0	-
Debt Service	4,556,409	4,552,409	5,250,159	4,549,159	-13%	4,549,909	-
	<u>4,767,654</u>	<u>4,615,954</u>	<u>6,092,613</u>	<u>5,071,128</u>	-17%	<u>4,549,909</u>	-10%

In FY2013, the County refinanced its GRT Revenue debt reducing the annual principal and interest payment by \$733K, or 11%, on the GRT revenue bonds that were issued for capital construction projects.

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where discoveries are made

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CAPITAL IMPROVEMENT PROGRAM

Fund Structure Used to Account for Capital Projects

The County primarily uses one fund, the Capital Improvement Projects Fund (CIP Fund), to budget and account for Capital Project expenditures when those assets will be used in the County's general governmental activities. The Capital Projects Permanent Fund accounts for amounts received under a settlement of prior years' gross receipts taxes, established by the County Council and the County Charter for Capital Projects. The corpus of this Permanent Fund is invested, and the real value of the fund principal must be maintained at a level that keeps pace with a federally published inflation index. Distributions from the CIP Permanent Fund to the CIP Fund are based upon a formula set in the County Code.

To construct infrastructure assets to use in the County's business-type activities, there are several enterprise funds, also called Major Proprietary Funds in the County financial reports, which the County uses to account for Capital Project expenditures.

- Joint Utility System Fund for electric, gas, water, and wastewater projects
- Environmental Services Fund
- Airport Fund

Group infrastructure capital and maintenance projects are also included in the Capital Improvement Program. The projects are for road reconstruction, information technology capital, parks small capital, parks major maintenance and major facilities maintenance. These ongoing projects require year to year funding. Amounts from previous years are carried over to provide continuous funding for these planned projects.

Relationship between the CIP and the Operating Budgets

The County coordinates the operating and capital budgets so that future capital needs will be integrated with projected operating requirements. For the General Fund, all the various recurring revenue streams are forecasted in the Long Range Financial Program across a 10-year horizon to demonstrate any foreseeable, significant changes. Whenever possible, non-recurring revenues are programmed for one-time expenditures (such as capital expenditures for infrastructure or economic development assets). Additionally, changes in operating expenditures are also forecasted.

Prior to approval of the CIP, the future maintenance and operating impacts (both revenues and expenditures) on the General County operating budgets are analyzed, and these impacts, if significant, are then disclosed in the budget document's Long Range Financial Plan (LRFP) to demonstrate the long-term impact of the CIP on the financial condition and position of the County.

For projects that construct new infrastructure assets, the County has estimated the 10-20 year impacts of these assets upon the governmental operating budgets and fund equity and includes these impacts the Long Range Financial Projection (LRFP). Each fall, County staff will re-evaluate the County's LRFP and Capital Improvement Budget by updating future County revenue and expense estimates and by incorporating any changes in CIP project schedules and budgets that may have been approved by Council during the preceding year. Each year's

Adopted CIP budget will contain line items for particular approved projects, as well as lump-sum budget allocations for possible future project studies and possible projects that may still be in the conceptual phase.

Assumptions Applied to Calculate the Operating Expense Impacts

Operating expense impact is defined as the amount of *incremental, new* costs associated with a project.

Programs costs are associated with new or increased programming due to the new asset. For instance, the new teen center has the amount to run the actual program as a program cost.

For the maintenance and utility impacts, the baseline expenditure level against which the incremental change was calculated was derived from an average of the past two or three fiscal years' interdepartmental charges (IDCs) by facility of the maintenance, custodial and utility costs. In some cases, actual utility costs are used.

It is estimated that having new *replacement* facilities will initially decrease average annual maintenance, and perhaps even initially decrease the combined utility expenses on a prorated square foot basis. However, it is also assumed that these "savings" will naturally erode over time, as systems in the new buildings wear and the cost of repair components and associated labor increases. Therefore, the cost of maintenance is assumed to conservatively increase an average of 3% 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 - FY2025 PROPOSED BUDGET

GOVERNMENTAL FUNDS	CIP Fund	Other Revenue Source
<u>Ongoing Infrastructure Capital & Maintenance</u>		
Public Works Division	\$ 10,667,500	
Road Reconstruction Projects	\$ 9,620,000	500,000
Major Facilities Maintenance		3,231,530
Community Development Division/ Economic Development	\$ 8,000,000	
Community Services Division Projects	\$ 9,550,000	
Community Services Small Capital and Maintenance	\$ 555,000	
Administrative Services Division/ Information Management	\$ 779,114	
County Manager 's Office	\$ 1,900,000	
Broadband	\$ 35,000,000	
Sustainability Enhancements	\$ 1,000,000	
TOTAL	\$ 77,071,614	\$ 3,731,530
ENTERPRISE FUNDS		
		Joint Utilities System Fund
<u>Department of Public Utilities</u>		
Electric Production		\$ 1,045,000.00
Electric Distribution		\$ 1,500,000.00
Gas Distribution		\$ 375,000.00
Water Distribution		\$ 1,398,495.00
Water Production		\$ 4,960,000.00
Wastewater		\$ 1,973,000.00
TOTAL		\$ 11,251,495

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 2025-2029
Street Priorities Based on Average Pavement Condition Index (PCI)

Description	Avg. PCI	Budget Amount
FY 2025		
STATE & FEDERAL GRANTS		
NM 4/La Vista Drive Pedestrian Crossing (14.56% MATCH-CONSTRUCTION)	NA	\$ 2,500,000
COUNTY CIP		
Denver Steels Phase 2 - 36th/Ridgeway/Questa/Pueblo (Joint Utility Project) ²	Full Reconstruction	\$ 5,620,000
Bathtub Row-Peach-Nectar (Joint Utility Project) ²	Full Reconstruction	
FY 2025 Projected Budget		\$ 8,120,000
FY 2026		
Various Roads - Projected ¹		
Bonnie View Dr/Canyon Glen	Thin-Moderate Overlays	\$ 5,740,000
Longview Dr-Village Pl (to Rover)/Quartz-Pine-Rim-6th	Deep Patch & Thick Overlays	
Fairway Dr. - Trinity to West Rd./West Rd - Diamond to LANL Gate (Joint Utility Project) ²	Full Reconstruction	0-55
Denver Steels Phase 3 - 35th/Ridgeway/Questa/Pueblo/34th (Joint Utility Project) ²	Full Reconstruction	
FY 2026 Projected Budget⁴		\$ 5,740,000
FY 2027		
Various Roads - Projected ¹		
La Paloma-La Vista/Hermosura-Sereno-Solana	Thin-Moderate Overlays	\$ 8,200,000
Loma del Escolar/Broadview-Kristi/41st (Sycamore to North of Urban)	Deep Patch & Thick Overlays	
Central Ave - 9th to Roundabout (Joint Utility Project) ²	Full Reconstruction	0-55
Los Pueblos Phase 1 (Navajo-Los Pueblos loop & side streets - Joint Utility Project) ²	Full Reconstruction	
FY 2027 Projected Budget⁴		\$ 8,200,000
FY 2028		
Various Roads - Projected ¹		
Cheryl Ave-Cheryl Ct/Ponderosa Estates	Thin-Moderate Overlays	\$ 9,830,000
La Cueva-Cascabel/Camp May/Quemazon	Deep Patch & Thick Overlays	
Los Pueblos Phase 2 (Los Pueblos -Navajo to Terminus) ²	Full Reconstruction	0-55
Aspen School Area Phase 2 - Walnut & 33rd to 32nd (Joint Utility Project) ²	Full Reconstruction	
FY 2028 Projected Budget⁴		\$ 9,830,000
FY 2029		
Various Roads - Projected ¹		
Airport Road	Thin-Moderate Overlays	\$ 5,860,000
San Ildefonso Rd (Big Rock Loop-Cul-de-sac)	Deep Patch & Thick Overlays	
Broadview Dr including (Tiffany Ct, Scott Way, Estates Dr, Kristi Ln, Cooper Pl, Mtn View)	Full Reconstruction	0-55
Aspen School Area Phase 3 - 32nd, Walnut & Villa (Joint Utility Project) ²	Full Reconstruction	
FY 2029 Projected Budget⁴		\$ 5,860,000

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

MAJOR FACILITIES MAINTENANCE PROJECTS¹

		FY 2023 Revised Budget	FY 2024 Revised Budget	FY 2025 Projected Budget	FY 2026 Projected Budget	FY 2027 Projected Budget	FY 2028 Projected Budget	FY 2029 Projected Budget
<i>New General Fund Dollars</i>		\$ 3,049,087	\$ 3,133,247	\$ 3,231,520	\$ 3,328,466	\$ 4,928,320	\$ 5,076,169	\$ 5,228,454
<i>Carryover from prior years</i>		\$ 1,604,612	\$ 3,571,068	\$ 3,812,983	\$ 2,577,187	\$ 1,032,368	\$ 1,361,405	\$ 1,654,812
TOTAL		\$ 4,653,699	\$ 6,704,315	\$ 7,044,503	\$ 5,905,653	\$ 5,960,688	\$ 6,437,574	\$ 6,883,266
<i>Inflation Rate</i>				3%	3%	3%	3%	3%
Facility	Project Description							
Airport Storage	Investigate and Address Water Infiltration North Side				\$ 50,000			
Airport Terminal Building	Replace Single Pane Windows & UPS, Upgrade to LED Lights						\$ 880,000	
Animal Shelter	Replace flooring and repaint					\$ 80,000		
Aquatic Center	Olympic Pool Resurfacing			\$ 500,000				
Aquatic Center	ADA Improvements				\$ 100,000			
BESC Senior Center	Kitchen Equipment Replacement: Oven, Kitchen Hood	\$ 300,000						
BESC Senior Center	Renovation, HVAC Replacement, ADA Improvements			\$ 190,000	\$ 1,900,000			
BESC Senior Center	Day Out Center Roof Replacement			\$ 100,000				
Community Building	Roof Coating with 10-year Warranty			\$ 150,000				
EcoStation Admin & Transfer Sta.	Replace doors and flooring					\$ 60,000		
Facility Condition Assessment	5-Year Update	\$ 50,000				\$ 100,000		
Fire Station 2	Roof Replacement						\$ 120,000	
Fire Station 3	Bay Roof Replacement		\$ 300,000					
Fire Station 3	Concrete Pad/Snow Melt Replacement			\$ 350,000				
Fire Station 3	Shower Remodel			\$ 150,000				
Fire Station 4 Auxiliary Building	Replace Overhead and Exterior Doors				\$ 110,000			
Fire Station 6	Timber Retaining Wall Replacement				\$ 190,000			
Fuller Lodge	Replace lighting in Art Center and Classrooms			\$ 100,000				
Fuller Lodge	Replace carpet, flooring, casework & wall finishes					\$ 370,000		
Golf Course	Re-stucco, Exterior Doors, Painting, Flooring Replacement					\$ 180,000		
Golf Course Maintenance Building	Building Rehabilitation/Upgrades				\$ 350,000			
Ice Rink	Chiller/Ice Making Equipment Temp Chiller & Replacement		\$ 510,000	\$ 990,000				
Justice Center	Computer Room Air Condition System Replacement		\$ 40,000	\$ 310,000				
Justice Center	Replace restroom facilities in prison area			\$ 100,000				
Justice Center	Replace door hardware, flooring and wall finishes					\$ 520,000		
LA Little Theatre	Dry Fire Suppression System, Sidewalk Replacement		\$ 300,000					
Mesa Public Library	Siding Replacement			\$ 325,000				
Municipal Building	Replace flooring and wall finishes							\$ 1,190,000
Nature Center	Replace carpet & repaint					\$ 110,000		
Overlook Park - Parks Maintenance Bldg.	Building Rehabilitation/Upgrades				\$ 350,000			
PCS	Bus Canopy Drainage			\$ 150,000				
PCS	Rehabilitate rusting steel columns of salt bin storage area			\$ 100,000				
PCS 5 DPU Standby Room	Remodel (FY24 Budget Revision)		\$ 560,000					
Red Cross/Stone Cabin	Roof Replacement & Trim Tree			\$ 50,000				
White Rock Complex	Roof Replacement		\$ 350,000					
White Rock Complex	Replace carpet, replace exterior doors, repaint						\$ 150,000	
White Rock Library	Replace carpet, repaint						\$ 180,000	
Glenn Canyon Bridge	Repainting	\$ 90,000						
Various ²	Major Mechanical System Design & Replacements				\$ 930,000	\$ 2,500,000	\$ 2,852,000	5,090,982
Various ³	Add Lightning Protection Systems (9 buildings)			\$ 40,000	\$ 310,000			
Various	Plan to upgrade interior fluorescent lights to LED			\$ 50,000				
Various ⁴	Fire panel upgrade communications, replace panels			\$ 30,000		\$ 80,000		
Modifications & Upgrades	Office Remodels, ADA Improvements & Other Upgrades	\$ 552,756	\$ 450,000	\$ 400,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Misc. Maintenance	Various Building & Grounds Repairs (Roofs/Finishes/Fixtures/MEP Equipment/Walkways/Fences/Walls)	\$ 560,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	350,000	350,000
Arts in Public Places	1% of Budget	\$ 30,491	\$ 31,332	\$ 32,315	\$ 33,285	\$ 49,283	50,762	52,285
MFM Staff ⁵	Salary & Benefits	\$ 300,000		\$ -	\$ -	\$ -	-	-
TOTALS BY YEAR		\$ 1,883,247	\$ 2,891,332	\$ 4,467,315	\$ 4,873,285	\$ 4,599,283	\$ 4,782,762	\$ 6,883,267
Estimated Carryover		\$ 2,770,452	\$ 3,812,983	\$ 2,577,187	\$ 1,032,368	\$ 1,361,405	\$ 1,654,812	\$ -
TOTAL		\$ 4,653,699	\$ 6,704,315	\$ 7,044,503	\$ 5,905,653	\$ 5,960,688	\$ 6,437,574	\$ 6,883,267

Notes:

¹Projects and amounts shown are subject to change or adjustment based on actual costs, inflation and/or to address urgent needs or system failures. Projects listed are in coordination with the recommendations contained in the 2022 Facility Condition Assessment.

²Major Mechanical System Replacements include county-wide replacement of HVAC and Computer Room Air Conditioning equipment for a 15-Year Service Life expectancy. Over 20% of County facilities are on same replacement cycle creating a larger projected budget need in FY2027 and FY2028 that will require further consideration as those timeframes are approached.

³Add Lightning Protection System to: Animal Shelter, Betty Ehart Senior Center, Community Building, Nature Center, Golf Course Clubhouse, Ice Rink Main Building, Mesa Public Library, Municipal Building, White Rock Library

⁴Buildings scheduled for Fire Panel replacement include: EcoStation Administration,

CSD SMALL CAPITAL PROJECTS - CIP FUND

	FY2024 Revised Budget	FY2025 Projected Budget	FY2026 Projected Budget	FY2027 Projected Budget
<i>New Funding</i>	500,000	555,000	571,650	588,800
<i>Carryover from prior years</i>	1,096,524	221,524	76,524	48,174
TOTAL	1,596,524	776,524	648,174	636,973
BMX Track Improvements	\$ 100,000			
Brewer Arena Lights				
Safety Netting at Overlook Park	\$ 75,000			
Tennis Court Resurfacing at Barranca	\$ 45,000			
Open Space dump trailer				
Repurpose Basket ball Courts for Pickle Ball	\$ 25,000			
New light fixtures at Urban Park Tennis Courts				
Canyon and Mesa Top Restoration	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Pinon Park Tennis Court Resurfacing	\$ 50,000			
Sign package	\$ 75,000			
Shade at Ashley Pond	\$ 100,000			
Columbarium	\$ 40,000			
Skate Park - White Rock	\$ 250,000			
Ice rink upper parking lot renovation	\$ 35,000			
Parking lighting at Aquatic Center	\$ 15,000			
Rover Park Tennis Courts	\$ 60,000			
New Scoreboards at North Mesa Ball Fields	\$ 25,000			
Ice Rink Improvements - Sound and Bleachers				
Outdoor classroom at Library- Design and Contrucion	\$ 30,000			
Conceptual Master Plan for North Mesa Park		\$ 100,000		
Trail and Open Space Management Plan- Update, Combine and Develop	\$ 80,000			
Kinnikinnik Accessible Trail	\$ 100,000			
Shore Power for Trinity Parking Lot	\$ 200,000	\$ -		
Bayo Canyon Equestrian Trail Access	\$ 20,000			
Recreation			\$ 200,000	\$ 200,000
Ice rink scoreboard		\$ 75,000		
Starting Blocks at Aquatic Center		\$ 50,000		
Shore Power for Trinity Parking Lot (additional funds)		\$ 150,000		
Parks and Open Space			\$ 250,000	\$ 250,000
Tree Inventory of Park and Public Spaces		\$ 75,000		
Center		\$ 50,000		
Enginneering services for Ashley Pond stage roof		\$ 50,000		
Irrigation Repair Demo Garden		\$ 50,000		
Library			\$ 100,000	\$ 100,000
Acoustical Study MPL		\$ 50,000		
TOTALS BY YEAR	\$ 1,375,000	\$ 700,000	\$ 600,000	\$ 600,000

INFORMATION TECHNOLOGY PROJECTS - CIP FUND

	FY 2024 Projected Budget	FY2025 Proposed Budget	FY2026 Projected Budget	FY2027 Projected Budget
<i>New Funding</i>	\$756,422	\$779,115	\$2,102,488	\$942,000
<i>Carryover from prior years</i>	\$3,168,497	\$1,325,128	\$164,243	\$66,731
TOTAL	\$3,924,919	\$2,104,243	\$2,266,731	\$1,008,731
Project Description\Categories:				
Hardware				
Network Switches & Routers	\$1,518,844		\$50,000	\$25,000
Network Hardware and Backups		\$165,000	\$75,000	\$75,000
Audio Visual & Training Room Upgrades	\$237,430	\$50,000	\$50,000	\$50,000
County Council Chamber Audio/Visual Upgrade	\$287,630			
VDI Desktop endpoints (x400+)/Infrastructure	\$3,691	\$100,000	\$200,000	\$300,000
Hybrid Conference Room Upgrade		\$100,000	\$100,000	
Security				
Enterprise Mobility Management		\$100,000	\$100,000	\$100,000
Cybersecurity	\$425,236	\$200,000	\$100,000	\$100,000
Server				
Enterprise Virtual Server Replacement/DR		\$100,000	\$125,000	\$150,000
Other Upgrades: Surveillance System, Various Technology		\$50,000	\$50,000	\$50,000
Enterprise				
CAD Mobile Records Jail Management System (CMRJ) Replacement		\$750,000	\$1,000,000	
Utilities/PW 311 / Customer Relations Management	\$2,100			
Granicus, LLC Implementation	\$72,160			
Fiber Infrastructure Maintenance		\$220,000	\$100,000	\$100,000
Telecom/Digital Voice Infrastructure		\$55,000		
Wireless Networking Upgrade			\$200,000	
MISCELLANEOUS				
Urgent or Unplanned Equipment/Services	\$50,000	\$50,000	\$50,000	\$50,000
Electricity Study	\$2,700			
TOTALS BY YEAR	\$2,599,791	\$1,940,000	\$2,200,000	\$1,000,000
Estimated Carryover	\$1,325,128	\$164,243	\$66,731	\$8,731

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.

CAPITAL IMPROVEMENT PROJECTS FUND BUDGET DETAIL SCHEDULE AND 10 YEAR FORECAST

		FY 2023 Actual	FY2024 Adopted Budget	FY2024 Revised Budget	FY2024 Projected	FY2025 Proposed	\$ Variance FY2024 vs. FY2025	
Beginning Fund Balance		36,646,423	13,802,248	49,364,788	49,364,788	2,657,869	(11,144,379)	
Revenues								
Intergovernmental - Federal Grants		171,973	7,666,380	7,666,380	7,666,380	6,136,000	(1,530,380)	
Intergovernmental - State Grants		3,040,299	2,916,000	2,916,000	2,916,000	3,000,000	84,000	
Debt Proceeds - GRT Rev Bonds			30,000,000	30,000,000		40,000,000	10,000,000	
Debt Proceeds GRT - Broadband			35,000,000	35,000,000		35,000,000	-	
Land Sale Proceeds		22,320	1,500,000	1,500,000		1,600,000	100,000	
Total Revenues		<u>3,234,593</u>	<u>77,082,380</u>	<u>77,082,380</u>	<u>10,582,380</u>	<u>85,736,000</u>	<u>8,653,620</u>	
Transfers from Other Funds								
General Fund		19,441,299	16,006,422	23,256,422	23,256,422	21,614,614	5,608,192	
Emergency Declarations Fund								
State Shared Revenue - FMF								
Economic Development								
Capital Project Permanent Fund		1,575,170	1,591,003	1,591,003	1,591,003	1,630,000	38,997	
Total Transfers from Other Funds		<u>21,016,469</u>	<u>17,597,425</u>	<u>24,847,425</u>	<u>24,847,425</u>	<u>23,244,614</u>	<u>5,647,189</u>	
Total sources of funds		<u>60,897,485</u>	<u>108,482,053</u>	<u>151,294,593</u>	<u>84,794,593</u>	<u>111,638,483</u>	<u>3,156,430</u>	
Expenditures								
CIP#	GOAL							
Department - ASD and County Manager								
CP9003	Information Technology Projects	OE	742,700	756,422	3,547,074	2,463,267	779,114	22,692
CP9007	Cost Increase for all categories	OE			-		1,400,000	1,400,000
CP1011	Sustainability Enhancements	ES					1,000,000	
CP9008	Broadband	EV		35,000,000	35,000,000		35,000,000	
Department Total			<u>742,700</u>	<u>35,756,422</u>	<u>38,547,074</u>	<u>2,463,267</u>	<u>38,179,114</u>	<u>1,422,692</u>
Department- Public Works								
CP1005	Betty Ehart Senior Center Kitchen	QL	113,138					
CP1006	WAC Building Design & Construction	QL	55,357	3,650,000	3,677,418	3,677,418	500,000	(3,150,000)
CP1008	WR Visitor Center Site Improvements	EV	78,194		1,545,585	1,545,585		
CP1013	WR Visitor Center Food Truck Pads	EV						
CP1014	Emergency Operations Center	QL					5,000,000	5,000,000
CP1009	Fire Station Replacement 4	QL		5,250,000	5,197,500	5,197,500	4,800,000	(450,000)
CP1012	Fire Station Replacement 6	QL						
CP1009	Limited Term Project Managers	OE		350,000	350,000	350,000	367,500	17,500
Department Total			<u>246,689</u>	<u>9,250,000</u>	<u>10,770,503</u>	<u>10,770,503</u>	<u>10,667,500</u>	<u>1,417,500</u>
Department- Community Development								
CP4003	Deacon Street	EV						
CP4004	A-8b Infrastructure (The Bluffs)	EV			699,651			
CP4005	A-13 (former LASO site)	EV	322,719		427,781	427,781		
CP4006	A-16 Infrastructure (DP Road Commercial Dev.)	EV			171,738	171,738		
CP4007	N. Mesa Housing Infrastructure	EV		3,000,000	4,225,000	4,225,000		(3,000,000)
CP4008	A-9 Infrastructure (Canyon Walk)	EV						
CP4009	DP Road Infrastructure	EV	6,384	3,000,000	10,575,926	10,575,926		(3,000,000)
CP4010	Finch Street - Road Extension	EV	9,958		1,462,042	1,462,042	1,000,000	1,000,000
CP4011	North Mesa Housing State Capital Outlay	EV	45,355		375,132	375,132		
CP4012	Housing Infrastructure	EV		2,000,000	2,000,000	2,000,000	3,000,000	1,000,000
CP4013	Los Alamos Townsite Metropolitan Redevelopment Area (MRA)	EV		1,000,000	1,000,000	1,000,000	2,000,000	1,000,000
CP4014	White Rock Metropolitan Redevelopment Area (MRA)	EV		1,000,000	1,000,000	1,000,000	2,000,000	1,000,000
Department Total			<u>384,416</u>	<u>10,000,000</u>	<u>21,937,270</u>	<u>21,237,619</u>	<u>8,000,000</u>	<u>(2,000,000)</u>

Strategic Plan Goal Key- Quality Governance (QG) Operational Excellence (OE) Environmental Stewardship (ES) Economic Vitality (EV) Quality of Life (QL)

CAPITAL IMPROVEMENT PROJECTS FUND BUDGET DETAIL SCHEDULE AND 10 YEAR FORECAST

FY2026 Projected	FY2027 Projected	FY2028 Projected	FY2029 Projected	FY2030 Projected	FY2031 Projected	FY2032 Projected	FY2033 Projected	FY2034 Projected
34,566,869	34,749,394	12,829,794	12,000,194	3,478,394	9,950,894	13,128,194	15,596,894	17,066,494
2,200,000	2,200,000							
23,885,538	19,321,200	16,457,400	16,652,200	14,851,500	13,057,300	11,268,700	11,486,600	12,535,000
1,682,000	1,770,000	1,839,000	1,889,000	1,919,000	1,949,000	1,978,000	2,006,000	2,035,000
25,567,538	21,091,200	18,296,400	18,541,200	16,770,500	15,006,300	13,246,700	13,492,600	14,570,000
62,334,407	55,840,594	31,126,194	30,541,394	20,248,894	24,957,194	26,374,894	29,089,494	31,636,494
2,102,488	942,000	970,000	999,000	1,029,000	1,060,000	1,092,000	1,125,000	1,159,000
890,000	480,000	420,000	280,000	290,000	290,000	300,000	300,000	300,000
	1,000,000		1,000,000		1,000,000		1,000,000	
2,992,488	2,422,000	1,390,000	2,279,000	1,319,000	2,350,000	1,392,000	2,425,000	1,459,000
800,000								
-								
1,500,000	11,500,000							
385,875								
2,685,875	11,500,000							
		3,000,000						
4,500,000								
4,500,000								
9,000,000		3,000,000						

CAPITAL IMPROVEMENT PROJECTS FUND BUDGET DETAIL SCHEDULE AND 10 YEAR FORECAST

			FY 2023 Actual	FY2024 Adopted Budget	FY2024 Revised Budget	FY2024 Projected	FY2025 Proposed	\$ Variance FY2025 vs. FY2024
Department-Public Works-Transportation								
CP5001	Street CIP	OE					5,620,000	5,620,000
CP5003	NM 502 Knecht to Tewa	OE	12,645					
CP5010	Pavement Condition Index Survey	OE						
CP5012	Canyon Rim Trail Phase 3	QL		1,400,000	2,742,203	2,742,203	1,000,000	(400,000)
CP5015	Proj Dev, Stds & Guidelines	OE	33,138		120,310	120,310		
CP5018	Canyon Rim Trail Underpass	QL	185,920		-	-		
CP5022	Urban Trail Project - Design-	QL	40,188		2,654	-		
CP5024	20th Street Signal Light	OE			398,000	398,000	500,000	500,000
CP5025	Trinity Dr. Safety & ADA Improvements	OE	57,047		3,608,385	3,608,385		
CP5026	Transportation Planning	OE	4,508		195,492	177,189		
CP5028	Sherwood Blvd Reconstruction	OE	1,128,956		127,601			
CP5029	Arkansas 33/34 Street	OE	1,976,321		294,243			
CP5030	Canyon Road Project	OE	4,038,892					
CP5031	Cumbres del Norte Road Project	OE	860,959					
CP5032	Urban Trail Phase I	QL		600,000	2,735,700	2,735,700		(600,000)
CP5033	Urban Trail Project Phase II - Construction	QL		1,687,500	4,126,800	4,126,800		(1,687,500)
CP5034	Transit Center - Design	OE		495,000	495,000	495,000		(495,000)
CP5035	Waste Water Treatment Plant Road	OE			374,207	374,207		
CP5036	NM4 Crossing and multi-use trail improvement project	QL			250,000	250,000	2,500,000	2,500,000
CP5037	Loma Linda Subdivision	EV		2,400,000	2,400,000	2,400,000		(2,400,000)
CP5038	Rose Street Construction	OE		2,600,000	2,600,000	2,600,000		(2,600,000)
CP5045	Pinon School Entrance Road	EV				1,000,000		-
CP5039	Pavement Asset Management SW	OE		250,000	247,500	247,500		(250,000)
CP5044	Wayfinding Phase III	EV					500,000	
Department Total			8,338,574	9,432,500	20,718,095	21,275,294	10,120,000	187,500
Department- Community Services								
CP7001	Art in Public Places	QL	51,433		151,473	151,473		
CP7002	CSD Small Capital	QL	574,705	500,000	1,553,545	1,012,490	555,000	55,000
CP7007	Pajarito Mountain Bike Trails	QL	10,823					
CP7011	Golf Course Improvements	QL	475,027	3,000,000	10,970,987	10,970,987	-	(3,000,000)
CP7013	Leisure Lagoon	QL	397,896		77,871	77,871		
CP7014	Community Rec Space Design LA	QL	285,431		139	139		
CP7014	Community Rec Space Construction North Mesa	QL						
CP7015	Tween Center Design	QL		400,000	400,000	400,000		(400,000)
CP7015	Tween Center Construction	QL						
CP7016	Community Rec Space Construction White Rock	QL			7,478,133	7,478,133		
CP7017	Tennis Court with Lights - Tournament Tennis Court 8Plex	QL	12,737					
CP7018	CSD Infrastructure - IMP & ADA	QL	12,266	2,220,000	2,173,948	2,263,948	2,200,000	(20,000)
CP7019	Social Service Facilities	QL		495,000	495,000	495,000	-	(495,000)
CP7020	Ball Fields	QL		1,000,000	990,000	990,000	1,000,000	
CP7023	Golf Cart Electrification Infrastructure	QL				75,000	350,000	
CP7021	Ice Rink Flooring and Shade Structure (Chiller)	QL		1,500,000	1,485,000	1,485,000	5,000,000	3,500,000
CP7022	Athletic Court Renovations	QL		1,000,000	990,000	990,000	1,000,000	-
Department Total			1,820,318	10,115,000	26,766,096	26,390,041	10,105,000	(360,000)
Total Expenditures			11,532,697	74,553,922	118,739,038	82,136,724	77,071,614	667,692
Ending fund balance			49,364,788	33,928,131	32,555,555	2,657,869	34,566,869	2,488,738
Total uses of funds			60,897,485	108,482,053	151,294,593	84,794,593	111,638,483	3,156,430

Strategic Plan Goal Key- Quality Governance (QG) Operational Excellence (OE) Environmental Stewardship (ES) Economic Vitality (EV) Quality of Life (QL)

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FINANCIAL POLICIES

I. PURPOSE

The purpose of these financial policies is to give overall direction to Council, management, and employees for the long-term financial operation of the Incorporated County of Los Alamos. This direction is not only intended to be the basic framework for strategic long-term financial planning for the delivery of services to all the citizens and visitors of the County, but is also intended to provide specific policy guidance for the development of the annual budget. These policies may also be used by those who are familiar with County operations to communicate to others how certain community goals are being addressed.

II. GENERAL POLICY STATEMENT

The Incorporated County of Los Alamos shall strive to maintain a sound financial condition by taking a fiscally conservative and disciplined approach to revenue forecasting, budgeting, capital improvement programming, investing of public funds, and managing its expenditures and debt. This goal will be accomplished by making financial decisions based on the community's ability to pay; maintaining reserves for emergencies and future expenditure demands; and providing future generations with the ability to borrow capital without severe financial burden or undue constraint.

III. OPERATING POSITION

A. General Fund Unassigned Fund Balance

The General Fund Unassigned Fund Balance shall be the source used by Council and management to deal with unforeseen contingencies or to fund necessary and worthwhile projects and programs which may arise during the course of the fiscal year but have no specific long-term funding source. Examples include (but are not limited to) the matching of grants, funding of loans to other funds, and providing capital for transfers to other funds. This can also be a source of funds that helps to mitigate the magnitude of adverse budget changes if larger and longer-term negative revenue trends occur. The method to be used for utilization of this account is by formal budget revision approved by the Council.

The target amount to be maintained in the General Fund Unassigned Fund Balance is twenty percent (20%) of General Fund actual revenues. The amount should be adjusted during the course of budget development and re-adjusted based upon audited figures.

The following process must be followed whenever the General Fund Unassigned Fund Balance falls below 15% of actual revenues:

Within 90 calendar days of the acceptance of the Annual Comprehensive 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.

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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:

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

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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:

1. The loan is approved by the County Council.
2. 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.

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

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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 annual comprehensive 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.
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

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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.
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

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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.

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

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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) 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

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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;
- 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

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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.

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

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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.

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

FINANCIAL POLICIES

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.

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.

FINANCIAL POLICIES

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 - FY2022 THROUGH FY2025

Department	FY2022 Adopted	FY2023 Adopted	FY2024 Adopted	FY2025 Project
County Council	7.00	7.00	7.00	7.00
Municipal Court	5.80	5.80	6.00	6.00
County Manager's Office (CMO)	23.00	25.00	28.46	28.46
County Assessor's Office	7.00	7.00	8.00	8.00
County Attorney's Office	6.00	6.00	6.00	6.00
County Clerk's Office	7.78	8.61	11.79	10.39
Probate Court	1.00	1.00	1.00	1.00
County Sheriff	1.00	1.00	1.00	1.00
Administrative Services	50.34	53.34	54.23	54.23
Community Development	18.00	19.00	19.00	19.00
Community Services Department	100.98	103.98	105.05	107.24
Fire Department	150.00	150.00	188.00	176.00
Police Department	79.00	83.00	83.00	84.00
Public Works Department	144.55	148.55	150.55	150.55
Utilities Department	100.65	101.65	103.65	107.65
<hr/>				
Total FTEs - All Funds	702.10	720.93	772.73	766.52

FTE DETAILED SCHEDULE - FY2022 THROUGH FY2025

Position Title	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted	FY2025 Proposed
County Council				
Council Chair	1	1	1	1
Council	6	6	6	6
Department Total Regular 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	2.50	1.50	0.50	0.50
Sr. Court Clerk	0.00	1.00	1.00	1.00
Program Coordinator	0.00	0.00	0.75	0.50
Total Regular FTEs	5.30	5.30	5.05	4.80
Bench Warrant Fund				
Court Clerk	0.50	0.50	0.50	0.50
Total Regular FTEs	0.50	0.50	0.50	0.50
DWI Fund				
Program Coordinator	0	0	0.20	0.20
Probation Officer	0	0	0.25	0.50
Total Regular FTEs	0	0	0.45	0.70
Department Total Regular FTEs	5.80	5.80	6	6
<hr/>				
County Manager's Office (CMO)				
County Manager	1	1	1	1
Deputy County Manager	1	2	2	2
Assistant to County Manager	1	0	0	0
Executive Assistant	1	1	1	1
Broadband Manager	0	1	1	1
Intergovernmental Affairs Specialist	1	1	1	1
Sustainability Coordinator	0	1	1	1
Total Regular FTEs	5	7	7	7
CIP Fund				
Business and ERP Manager	1	0	0	0
Total Regular FTEs	6	7	7	7
Communications & Public Relations				
Public Information Officer	1	1	1	1
Assistant Public Information Officer	0	0	1	1
Social Media Coordinator	0	1	1	1
Sr Visual Information Specialist	2	2	1	1
Total Regular FTEs	3	4	4	4

FTE DETAILED SCHEDULE - FY2022 THROUGH FY2025

Position Title	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted	FY2025 Proposed
Human Resources				
Human Resources Manager	1	1	1	1
Deputy Human Resources Manager	1	1	1	1
Compensation & Recruitment Manager	1	1	1	1
Recruitment Manager	0	0	0	1
Benefits & Pension Manager	1	1	1	1
Human Resource Analyst 3	2	2	2	0
Human Resource Analyst 2	2	3	4	4
Human Resource Analyst 1	0	0	0	1
Oranizational Development Manager	1	1	1	1
Sr Office Specialist	1	1	1	1
Total Regular FTEs	10	11	12	12
Total Limited Term	1	0	0	0
Temp/Casual	0	0	2.46	2.46
Total FTEs	11	11	14.46	14.46
Human Resources-Safety/Risk Management				
Risk Manager	1	1	1	1
Safety Coordinator	1	1	1	1
Sr. Risk Management Specialist	1	1	1	1
Total Regular FTEs	3	3	3	3
Total HR FTEs	13	14	15	15
Department Total Regular FTEs	22	25	26	26
Department Total Limited Term	1	0	0	0
Department Total Temp/Casual	0	0	2.46	2.46
Department total All FTEs	23	25	28.46	28.46

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	0.65
Apprentice Appraiser	0.00	0.00	0.00	0.10
Assessment Specialist	0.00	0.00	0.00	0.90
Sr. Office Specialist	0.00	0.00	1.00	0.00
Office Specialist	0.90	0.90	0.90	0.90
Total Regular FTEs	5.55	5.55	6.55	6.05

FTE DETAILED SCHEDULE - FY2022 THROUGH FY2025

Position Title	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted	FY2025 Proposed
<i>Property Valuation Fund</i>				
Chief Appraiser	0.25	0.25	0.25	0.35
Appraiser	0.25	0.25	0.25	0.25
Appraiser	0.80	0.80	0.80	0.25
Apprentice Appraiser	0.00	0.00	0.00	0.90
Assessment Specialist	0.00	0.00	0.00	0.10
Office Specialist	0.10	0.10	0.10	0.10
Total Regular FTEs	1.45	1.45	1.45	1.95
Department Total Regular FTEs	7	7	8	8

County Attorney's Office

County Attorney	1	1	1	1
Deputy County Attorney	1	1	1	1
Associate County Attorney	2	2	1	0
Assistant County Attorney	0	0	1	2
Sr. Legal Assistant	2	2	1	1
Sr Paralegal	0	0	1	1
Department Total Regular FTEs	6	6	6	6

County Clerk's Office

Elections/Recording

County Clerk-Elected Official	1	1	1	1
Chief Deputy Clerk	1	1	1	1
Elections Manager	1	1	1	1
Sr. Deputy Clerk	2	2	1	1
Deputy Clerk	1	1	3	3
Total Regular FTEs	6	6	7	7
Temp/Casual	1.78	2.61	4.79	3.39
Department Total FTEs	7.78	8.61	11.79	10.39

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
Total Regular FTEs	1	1	1	1

FTE DETAILED SCHEDULE - FY2022 THROUGH FY2025

Position Title	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted	FY2025 Proposed
Administrative Services				
<i>Finance</i>				
Chief Financial Officer	1	1	1	1
Deputy Chief Financial Officer	1	1	1	1
Accounting Operations Manager	2	2	2	2
Budget & Performance Manager	1	1	1	1
Sr. Budget Analyst	1	1	0	0
Sr. Accountant	2	2	0	0
Sr. Financial & Budget Analyst	0	0	2	2
Financial & Budget Analyst	0	0	2	2
Payroll Manager	0	0	1	1
Payroll Coordinator	1	1	1	1
Payroll Specialist	1	1	1	1
Sr. Management Analyst	2	2	0	0
AP and P-Card Administrator	1	1	1	1
Sr. AP Coordinator	1	1	1	1
Total Regular FTEs	14	14	14	14
<i>ASD Admin</i>				
Administrative Services Director	0	0	1	1
Business and ERP Manager	0	0	0	1
Total Regular FTEs	0	0	1	2
<i>Finance-Purchasing</i>				
Chief Purchasing Officer	1	1	1	1
Deputy Chief Purchasing Office	1	1	1	1
Buyer-Planner	2	2	2	2
Sr. Buyer-Planner	3	3	2	2
Management Analyst	2	2	3	3
Contract Manager	0	1	1	1
Supply Specialist	2	2	2	2
Sr. Supply Specialist	1	1	1	1
Total Regular FTEs	12	13	13	13
Total Finance FTEs	26	27	28	29

FTE DETAILED SCHEDULE - FY2022 THROUGH FY2025

Position Title	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted	FY2025 Proposed
Information Management-Information Technology				
Management Analyst	0	1	0	0
Sr. Management Analyst	1	0	1	1
Chief Information Officer	1	1	1	1
IT Program Manager	2	2	2	2
App Analyst-Developer	3	3	1	3
Telecom Network Specialist	1	0	0	0
Security Analyst	1	1	1	1
Sr. App Analyst-Developer	3	3	5	3
Senior Systems Administrator	0	0	0	0
Systems Administrator	3	3	3	3
Database Administrator	1	1	1	1
Technical Services Manager	0	1	1	1
Technical Support Specialists	3	4	3	3
Technical Support Trainee	0	0	1	1
Office Specialist	1	0	0	0
Sr. Infrastructure Coordinator	0	1	1	1
Broadband Manager	1	0	0	0
Business and ERP Manager	0	1	1	0
Sr. Office Specialist	0	1	1	1
Total Regular FTEs	21	23	23	22
Temp/Casual	0.34	0.34	0.23	0.23
Total IT FTEs	21.34	23.34	23.23	22.23
Information Management-Records				
RIM Program Manager	1	1	1	1
Records Specialist	1	1	1	2
Sr. Records Specialist	1	1	1	0
Total Records Regular FTEs	3	3	3	3
Information Management subtotals				
Total Regular FTEs	24	26	26	25
Temp/Casual	0.34	0.34	0.23	0.23
Total IM FTEs	24.34	26.34	26.23	25.23
Department Total Regular FTEs	50	53	54	54
Department Total Temp/Casual	0.34	0.34	0.23	0.23
Department Total Limited Term	0	0	0	0
Department Total All FTEs	50.34	53.34	54.23	54.23

FTE DETAILED SCHEDULE - FY2022 THROUGH FY2025

Position Title	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted	FY2025 Proposed
Community Development Department				
Administration				
Community Development Director	1	1	1	1
Management Analyst	1	1	0	0
Sr. Management Analyst	1	1	1	1
Sr. Office Specialist	1	1	1	1
Sr. Permit Technician	0	2	1	1
Permit Technician	0	0	1	1
Code Compliance Officers	2	2	2	2
Total Regular FTEs	6	8	7	7
Building				
Chief Building Official	1	0	0	0
Building Safety Manager	0	1	1	1
Sr. Building Inspector	2	1	1	1
Sr. Permit Technician	2	0	0	0
Plans Examiner	0	1	1	1
Total Regular FTEs	5	3	3	3
Planning				
Planning Manager	0	0	1	1
Principal Planner	1	1	0	0
Senior Planner	1	1	1	1
Associate Planner	2	2	2	2
Total Regular FTEs	4	4	4	4
Economic Development				
Economic Development Administrator	1	1	1	1
Economic Development Program Manager	0	0	0	1
Marketing Specialist	1	1	1	0
Housing Program Coordinator	0	1	1	1
Business Associate Coordinator	0	1	1	1
Management Analyst	0	0	1	1
Total Regular FTEs	2	4	5	5
Department Total Regular FTEs	18	19	19	19

FTE DETAILED SCHEDULE - FY2022 THROUGH FY2025

Position Title	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted	FY2025 Proposed
Community Services Department				
CSD-Centralized Services				
Community Services Director	1	1	1	1
Parks, Recreation, Open Space Manager	1	1	0	0
Sr. Management Analyst	2	2	2	2
Program Specialist	1	1	1	1
Office Specialist	0.75	0.75	0.75	0
Office Manager	1	1	0	0
Sr. Office Specialits	0	0	1	1
Recreation Cust Srvc Associate	1.5	1.5	0	0
Sr. Recreation Cust Srvc Associate	1	1	0	0
Recreation Cust Srvc Supervisor	1	1	0	0
Total Regular FTEs	10.25	10.25	5.75	5
Temp/Casual	0	0	0	0
Total FTEs	10.25	10.25	5.75	5
Library				
Library Manager	1	1	1	1
Program Specialist	1	1	1	1
Office Specialist	0	0	0	0
Sr. Office Specialist	1	1	1	1
Assistant Library Manager	1	1	1	0
Sr. Librarian	2	3	3	4
Librarian	4	4	4	4
Sr Library Specialist	2.75	2.75	2.75	3.75
Library Specialist	5.25	6	6	4.75
Sr Library Technician	0	0	0	0
Library Associate	8	7.5	7.5	7.75
Total Regular FTEs	26.00	27.25	27.25	27.25
Temp/Casual	3.94	3.94	3.45	3.5
Total FTEs	29.94	31.19	30.70	30.75
Parks				
Parks Superintendent	1	1	1	1
Assistant Parks Superintendent	1	1	1	1
Open Space Specialist	0	0	0	0
Parks & Trails Specialists III	7	6	4	3
Parks & Trails Specialists II	7	6	6	8
Parks & Trails Specialists I	5	7	7	5
Arborist	0	0	1	1
Irrigation Specialist	0	0	1	1
Sr. Office Specialist	0	0	0	1
Total Regular FTEs	21	21	21	21
Temp/Casual	1.23	1	0.92	0.72
Total FTEs	22.23	22	21.92	21.72

FTE DETAILED SCHEDULE - FY2022 THROUGH FY2025

Position Title	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted	FY2025 Proposed
Open Space				
Open Space Specialist	1	1	1	1
Parks Maintenance & Construction Spec III	0	0	0	0
Parks & Trails Specialists I	1	1	1	1
Total Regular FTEs	2	2	2	2
Temp/Casual	1.05	1	0.5	0
Total FTEs	3.05	3	2.5	2
Recreation				
Recreation Superintendent	0	0	1	1
Sr. Recreation Leader	0	0.5	0.5	0.5
Recreation Leader	1	0.5	0.5	0.5
Recreation Programs Manager	1	0.75	0.75	0.75
Recreational Customer Service Assoc	0	0	1.5	2.5
Recreation Customer Service Supervisor	0	0	1	1
Sr. Office Specialist	0	0	0.25	0
Office Manager	0	0	0	0
Senior Rec Customer Service Associate	0	1	2	0
Customer Service Associate	0	0	0	1
Custodian	0	0	0	0
Program Specialist	0	0	0	1
Total Regular FTEs	2	2.75	7.5	8.25
Temp/Casual	0.61	0.4	0.64	1.44
Total FTEs	2.61	3.15	8.14	9.69
Aquatic Center				
Recreation Program Manager	1	1	1	1
Aquatics Center Program Coordinator	1	1	1	1
Aquatics Maintenance Specialist	1	1	1	2
Senior Lifeguard	6	6	6	3
Lifeguard	5	5	5	7
Lifeguard Trainee	0	0	0	1
Custodian	1	1	1	1
Total Regular FTEs	15	15	15	16
Temp/Casual	2.59	2.87	3.4	2.65
Total FTEs	17.59	17.87	18.4	18.65
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	0.50	0.00	0.00	0.50
Recreation Leader	0.0	1.0	1.0	0.5
Senior Rec Customer Service Associate	0.25	0.25	0.25	0.00
GC Maintenance Assistant Superintendent	0.25	0.25	0.25	0.25
Customer Service Superviso	0.00	0.00	0.00	0.25
Total Regular FTEs	1.25	1.75	1.75	1.75
Temp/Casual	0.97	0.85	0.96	2.40
Total FTEs	2.22	2.60	2.71	4.15

FTE DETAILED SCHEDULE - FY2022 THROUGH FY2025

Position Title	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted	FY2025 Proposed
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	0	0	0	0
Recreation Program Manager	0.75	1	1	1
Head Golf Professional	1	1	1	1
Assistant Golf/Ice Rink Professional	0	0	0	0
Customer Service Supervisor	0	0	0	0.75
Senior Rec Customer Service Associate	0.75	0.75	0.75	0
Senior Recreation Leader	0.5	0	0	0
Total Regular FTEs	5.75	5.5	5.5	5.5
Temp/Casual	4.14	4.47	4.43	5.3
Total FTEs	9.89	9.97	9.93	10.8
Social Services				
Social Services Manager	0.75	0.75	1	1
Health Care Specialist	0.81	0.81	0.81	1
Program Specialist	0	0	1	0
Management Analyst	0	0	0	1
Total Regular FTEs	1.56	1.56	2.81	3
Temp/Casual	0	0	0	0.475
Total FTEs	1.56	1.56	2.81	3.475
CSD - Health Care Assistance Fund				
Health Care Specialist	0.19	0.19	0.19	0
Case Coordinator	1	1	1	1
Total Regular FTEs	1.19	1.19	1.19	1
CSD - Community Health Council				
Management Analyst	0	0.75	1	0
Limited Term - Kellogg Grant	0	0.75	1	0
CSD - DWI Fund * Moved to Muni Ct FY24				
Program Coordinator	0	0	0	0
Probation Officer	0.25	0.25	0	0
Probation Officer	0.2	0.2	0	0
Total Regular FTEs	0.45	0.45	0	0
Department Total Regular FTEs	86.00	88.25	89.75	90.75
Department Total Limited Term	0.00	0.75	1.00	0.00
Department Total Temp/Casual	14.53	14.53	14.30	16.49
Department Total All FTEs	100.53	103.53	105.05	107.24

FTE DETAILED SCHEDULE - FY2022 THROUGH FY2025

Position Title	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted	FY2025 Proposed
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	0
Safeguards & Security/Labor Relations Mgr	1	1	1	1
Payroll / Admin Specialist	1	1	1	1
Fire and Life Safety Tech	1	1	1	1
Management Analyst	2	2	2	1
Senior Management Analyst	1	1	1	1
Sr. Office Specialist	3	3	3	4
Office Manager	0	0	0	1
Senior Fire and Life Safety Coordinator	1	1	1	1
EMS Training Coordinator	1	0	0	0
Total Regular FTEs	20	19	19	19
Operations				
Fire Battalion Chief (A, B, C Shift)	4	3	3	3
FLS Tech. Specialist	0	0	0	0
Fire Captain	25	24	24	29
Driver Engineer	24	24	24	24
Firefighter 2/Cadet	77	80	118	101
Total Regular FTEs	130	131	169	157
Department Total Regular FTEs	150	150	188	176
Police Department				
Animal Control				
Animal Shelter Manager	1	1	1	1
Sr Public Services Aide	1	1	0	0
Animal Control Officer	0	0	0	1
Sr. Animal Control Officer	0	0	0	3
Public Services Aide	3	3	4	0
Total Regular FTEs	5	5	5	5
Detention				
Detention Administrator	1	1	1	1
Detention Sergeant	3	3	4	4
Detention Corporal	10	10	9	11
Detention Officer	2	2	2	0
Total Regular FTEs	16	16	16	16

FTE DETAILED SCHEDULE - FY2022 THROUGH FY2025

Position Title	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted	FY2025 Proposed
<i>Dispatch</i>				
Consolidated Dispatch Manager	1	1	1	1
Police Chief	0.25	0.25	0.25	0.25
Sr. Office Specialist	0.1	0.1	0	0
Office Manager	0	0	0.1	0.1
Dispatcher Shift Supervisor	5	5	5	4
Emergency Communication Specialist II	4	4	3	4
Emergency Communication Specialist I	6	6	4	6
Deputy Emergency Communication Manager	0	0	3	1
Total Regular FTEs	16.35	16.35	16.35	16.35
<i>Emergency Management</i>				
Emergency Services Commander	1	1	1	1
Deputy Emergency Service Commander	1	1	1	1
Total Regular FTEs	2	2	2	2
Limited Term - Victim's Advocate	0	0	0	1
Total FTEs	2	2	2	3
<i>Operations</i>				
Police Sergeant	6	6	6	6
Police Corporal	24	24	23	23
Police Officer	1	5	5	5
Total Regular FTEs	31	35	34	34
<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	3	3
Police Corporal	0	0	0	0
Office Manager	1	1	0.9	0.9
Sr. Office Specialist	0.9	0.9	2	2
Management Analyst	0	0	1	1
Sr. Records Specialist	2	2	0	0
Victim Assistant	1	1	1	1
IPRA Analyst Specialist	0	0	0	0
Total Regular FTEs	8.65	8.65	9.65	9.65
Limited Term - Victim's Advocate	0	0	0	0
Total FTEs	8.65	8.65	9.65	9.65
Department Total Regular FTEs	79	83	83	83
Department Total Limited Term	0	0	0	1
Department Total All FTEs	79.00	83.00	83.00	84.00

FTE DETAILED SCHEDULE - FY2022 THROUGH FY2025

Position Title	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted	FY2025 Proposed
Public Works Department				
<i>PW Administration</i>				
Public Works Director	0.76	0.76	0.34	0.34
Deputy Public Works Director	0.42	0.42	1	1
Sr. Management Analyst	1	1	1	1
Sr. Office Specialist	1	1	1	1
Total Regular FTEs	3.18	3.18	3.34	3.34
<i>Engineering & Project Management</i>				
County Engineer	1	1	1	1
Engineering Project Manager	1	1	0	1
Projects Manager	5	5	3	2
Sr. Engineer	1	1	1	1
Chief Surveyor	1	1	1	1
Engineering Associate	2	2	2	2
Senior Engineering Aide	0	0	0	0
Engineering Aide	0	0	0	0
Total Regular FTEs	11	11	8	8
<i>CIP Fund</i>				
Project Manager	0	0	2	2
Total Limited Terms	0	0	2	2
Total Regular FTEs	11	11	8	8
Total Limited Term	0	0	2	2
Total FTEs	11	11	10	10
<i>Facilities Maintenance</i>				
Facilities Manager	1	1	1	1
Facilities Superintendent	1	1	1	1
Capital Projects Manager	0	0	1	1
Projects Manager	0	1	3	3
Construction Foreman	0	0	0	2
Construction Specialist I	2	3	2	3
Sr. Construction Specialist	0	0	0	4
Electrical Foreman	0	0	0	3
Electrical Journeyman	0	0	0	1
Sr. Office Specialist	1	1	1	1
Total Regular FTEs	15	16	19	20
<i>Major Facilities Maintenance (MFM)</i>				
Construction Specialist II	2	2	2	0
Construction Specialist I	2	2	2	3
Buyer	1	1	1	0
Management Analyst	0	0	0	1
Total Regular FTEs	5	5	5	4

FTE DETAILED SCHEDULE - FY2022 THROUGH FY2025

Position Title	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted	FY2025 Proposed
Custodial Maintenance				
Facilities Services Manager	1	1	1	1
Lead Custodian	1	1	1	2
Custodian	14	16	16	15
Senior Office Specialist	1	1	1	1
Total Regular FTEs	17	19	19	19
Fleet				
Fleet Supervisor	1	1	1	1
Sr. Office Specialist	1	1	1	1
Fleet Mechanic II	6	6	6	6
Fleet Mechanic I	1	1	1	1
Fleet Manager	1	1	1	1
Fleet Shop Foreman	2	2	2	2
Total Regular FTEs	12	12	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	4	5
Sr. Office Specialist	1	1	1	1
Equipment Operator	4	5	8	4
Equipment Operator Trainee	0	0	0	2
Traffic Operations Manager	1	1	1	1
Traffic Electrician I	0	0	1	1
Traffic Electrician III	2	2	0	0
Traffic Electrician III	1	1	1	1
Transportation Safety Specialist	0	0	0	1
Signs & Marking Technician I-III	4	4	4	4
Total Regular FTEs	24	25	25	25
Transit				
Public Works Director	0	0	0.42	0.42
Deputy Public Works Director	0.58	0.58	0	0
Transit Manager	1	1	1	1
Sr. Office Specialist	1	1	1	1
Sr. Management Analyst	1	1	1	1
Transit Supervisor	2	2	2	2
Transit CS Rep/Dispatcher II	2	2	2	2
Transit Operator Trainee	4	4	9	8
Transit Operator I	8	8	4	4
Transit Operator II	11	11	10	11
Lead Transit Operator	3	3	3	3
Total Regular FTEs	33.58	33.58	33.42	33.42
Total Limited Term - Transit Operators	4.55	4.55	4.55	4.55
Total FTEs	38.13	38.13	37.97	37.97

FTE DETAILED SCHEDULE - FY2022 THROUGH FY2025

Position Title	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted	FY2025 Proposed
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 Tech	2	2	1	2
Sr. Environmental Services Tech	0	0	1	0
Lead Equipment Operator	2	2	2	2
Scale Operator	1	1	2	2
Management Analyst	1	1	1	1
Sr. Equipment Operator	3	3	5	6
Office Specialist	1	1	0	0
Laborer	0	0	0	0
Equipment Operator	6	6	4	3
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	140	144	144	144
Department Total Limited Term	4.55	4.55	6.55	6.55
Department Total All FTEs	144.55	148.55	150.55	150.55

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	2	2
Sr. Office Specialist	2	2	2	2
Executive Assistant	1	1	1	1
Management Analyst	1	1	0	0
Senior Management Analyst	1	1	0	0
Conservation Officer	1	1	1	1
Total Regular FTEs	10	10	9	9
Department Total Overfill	0	0	0	3
Total FTEs	10	10	9	12
Billing				
Billing and Service Specialist	5	5	2	3
Sr. Billing and Service Specialist	1	1	3	1
Billing and Customer Service Supervisor	0	0	1	1
Data Analyst	0	0	0	1
Management Analyst	0	0	1	1
Total Regular FTEs	6	6	7	7

FTE DETAILED SCHEDULE - FY2022 THROUGH FY2025

Position Title	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted	FY2025 Proposed
Engineering				
Dep. Util. Mgr.-Engineering	1	1	1	1
GIS System Specialist	1	1	1	1
SCADA System Technician	1	1	0	0
SCADA System Specialist	1	1	2	2
Sr. Engineer	0	0	1	1
Engineering Project Manager	4	4	2	1
Engineering Associate	2	2	4	5
Total Regular FTEs	10	10	11	11
Total Limited Term	1	0	0	0
Temp/Casual	1.65	1.65	3.65	3.65
Total FTEs	12.65	11.65	14.65	14.65
Meter Reading				
Meter Reader Supervisor	1	1	1	1
GWS/WWTP/WP Trainee	1	1	1	1
Total Regular FTEs	2	2	2	2
Electric Production				
Deputy Utility Manager-Power Supply	0.83	0.83	1	1
Power Scheduler/Energy Analyst	1	1	0	0
Power System Supervisor	1	1	1	1
Sr. Data Analyst	0	0	1	1
Senior Hydro-Elec Maint Tech	0	0	1	2
Sr. Power System Operator	7	7	7	7
Hydro Elec Engineer/Supt	1	1	1	1
Hydro Elec Maint. Tech	2	2	1	0
Engineering Associate	1	1	1	0.4
Total Regular FTEs	13.83	13.83	14	13.4
Electric Distribution				
Deputy Utility Manager-Power Supply	0.17	0.17	0	0
Dep. Util. Mgr.-Elec. Dist.	0	0	0	1
Linemen Supervisor	3	3	3	3
Engineering Associate	2	2	2	2.6
Electrical Engineering Manager	1	1	1	1
Journeyman Lineman	7	7	7	7
Total Regular FTEs	13.17	13.17	13	14.6

FTE DETAILED SCHEDULE - FY2022 THROUGH FY2025

Position Title	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted	FY2025 Proposed
Gas/Water/Sewer				
Dep. Util. Mgr.-GWS Services	0.45	0.45	0.45	0.45
GWS Superintendent	1	1	1	1
GWS Field Supervisor	1	1	1	3
GWS Pipefitter	1	1	0	1
GWS Sr, Pipefitter	5	5	7	3
GWS Shop Supervisor	1	1	1	0
GWS Apprentice II	3	3	1	3
GWS Apprentice I	3	3	3	5
Engineering Aide	1	2	1	1
GWS/WWTP/WP Trainee	4	4	6	6
Total Regular FTEs	20.45	21.45	21.45	23.45
Total Limited Term	1	1	1	0
Temp/Casual	1	3	0	0
Total FTEs	22.45	25.45	22.45	23.45
Wastewater Treatment Plant				
Dep. Util. Mgr.-GWS Services	0.30	0.30	0.30	0.30
WW Treatment Plant Superintendent	1	1	1	1
WW Treatment Plant Supervisor	0	0	1	1
Sr. WW Treatment Plant Operator	3	3	2	0
WW Treatment Plant Operator	0	0	2	1
WW Treatment Plant Oper. Appr II	2	2	0	0
WW Treatment Plant Oper. Appr I	0	0	0	0
GWS/WWTP/WP Trainee	3	3	4	7
Total Regular FTEs	9.30	9.30	10.30	10.30
Temp/Casual	0.50	0.50	0.00	0.00
Total FTEs	9.80	9.80	10.30	10.30
Water Production				
Dep. Util. Mgr.-GWS Services	0.25	0.25	0.25	0.25
Water Systems Superintendent	1	1	1	1
Water Systems Supervisor	1	1	0	1
Sr. Water Systems Operator	5	5	3	2
Water Systems Operator	0	0	1	1
Water Systems Apprentice III	1	1	0	0
Water Systems Apprentice II	0	0	1	2
Water Systems Apprentice I	0	0	1	1
WP Trainee	0	0	1	0
Water Systems Elec. Technician	2	2	2	2
Total Regular FTEs	8.25	8.25	8.25	10.25
Total Limited Term	0	1	1	0
Temp/Casual	0.5	0.5	0	0
Total FTEs	8.75	9.75	9.25	10.25

FTE DETAILED SCHEDULE - FY2022 THROUGH FY2025

Position Title	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted	FY2025 Proposed
Department Total Regular FTEs	93.00	95.00	98.00	101.00
Department Total Limited Term	2.00	2.00	2.00	0.00
Department Total Overfill	0.00	0.00	0.00	3.00
Department Total Temp/Casual	3.65	3.65	3.65	3.65
Department Total All FTEs	98.65	100.65	103.65	107.65

County Totals

County Total Regular FTEs	674.25	693.50	737.75	732.75
County Total Limited Term FTEs	7.55	6.30	9.55	7.55
County Total Temp/Casual	20.30	21.13	25.43	26.22
County Total All FTEs	702.10	720.93	772.73	766.52

General Fund

Total Regular FTEs	357.84	375.09	380.50	380.94
Total Limited Term FTEs	1.00	0.00	2.00	1.00
Total Temp/Casual	16.65	17.48	21.78	22.57
Total All FTEs	375.49	392.57	404.28	404.51

All Other Funds

Total Regular FTEs	316.41	318.41	357.25	351.81
Total Limited Term FTEs	6.55	6.30	7.55	6.55
Total Temp/Casual	3.65	3.65	3.65	3.65
Total All FTEs	326.61	328.36	368.45	362.01

FY2025 Proposed Budget
Schedule of Appropriations for Salary Adjustments

Group	In Accordance With	Estimated Costs
Non-union employees*	Per Compensation Policy or Employment Contract	\$ 790,734
Association of Plumbers & Pipefitters - Local 412	Collective Bargaining Agreement (July 1, 2021 to June 30, 2026)	22,140
Firefighters' Association Local 3279**	Collective Bargaining Agreement (June 1, 2020 to June 30, 2025)	322,996
IBEW - Local 611	Collective Bargaining Agreement (Oct. 1, 2020 to Sep. 20, 2024)	-
Police Union AFL-CIO, Local 14	Collective Bargaining Agreement (July 1, 2020 to June 30, 2025)	49,184
TOTAL		\$ 1,185,054

SCHEDULE OF INTERFUND TRANSFERS - FY2025 PROPOSED

Operating transfers out of:

FY2025 PROPOSED	Operating transfers out of:						Total
	General	Economic Development	Capital Projects Permanent	Electric Utility	Gas Utility	Fire	
Operating transfers into:							
General	\$ -	-	-	527,058	721,179	3,862,000	5,110,237
Health Care Assistance	650,000	-	-	-	-	-	650,000
Economic Development	1,600,000	-	-	-	-	-	1,600,000
Other Special Revenues (Bench Warrant)	30,000	-	-	-	-	-	30,000
Debt Service Fund - Revenue Bonds	4,549,159	-	-	-	-	-	4,549,159
CIP Permanent Fund	-	-	1,630,000	-	-	-	1,630,000
Capital Improvement Projects	21,614,614	-	-	-	-	-	21,614,614
Transit Fund	1,200,000	-	-	-	-	-	1,200,000
Airport	689,326	-	-	-	-	-	689,326
	<u>\$ 30,333,099</u>	<u>-</u>	<u>1,630,000</u>	<u>527,058</u>	<u>721,179</u>	<u>3,862,000</u>	<u>37,073,336</u>

FY 2025 Equipment Replacement

Unit#	Division	Year of Unit	DESCRIPTION			Equipment Fund Budget
				Full Cost	Dept. Budget	
1192	Police	2014	Sedan Marked Patrol	\$129,000.00	\$30,000.00	\$99,000.00
1209	Police	2014	Pick Up 1/2 ton Quad cab 4X4 Marked	\$129,000.00	\$30,000.00	\$99,000.00
1257	Police	2017	Small SUV Marked	\$129,000.00	\$30,000.00	\$99,000.00
1259	Police	2016	Sedan Marked Patrol	\$129,000.00	\$30,000.00	\$99,000.00
2115/2116	Police	2007	*ATV 600CC	\$32,200.00	\$8,000.00	\$24,200.00
3197/3279	Fire	2013	*UTV 6 Wheel W/Pump and Plow	\$52,900.00	\$21,000.00	\$31,900.00
3198	Fire	2013	*UTV W/Stretcher and Plow	\$51,600.00	\$17,500.00	\$34,100.00
3205	Fire	2013	*UTV W/Stretcher and Plow	\$51,600.00	\$17,500.00	\$34,100.00
2055	Traffic and Streets	2001	Trailer			\$3,630.00
1040	Traffic and Streets	2007	Dump Truck Contractor Bed			\$198,000.00
3059	Traffic and Streets	2007	Compressor Trailer			\$31,900.00
2053	Traffic and Streets	2001	Trailer			\$3,300.00
2117	Traffic and Streets	2011	*Trailer	\$36,500.00	\$9,000.00	\$27,500.00
3005	Traffic and Streets	2003	Tractor			\$89,650.00
3258	Traffic and Streets	2003	Flail Mower for 3005			\$8,800.00
2072	Parks	2002	Trailer			\$4,510.00
2111	Parks	2002	Trailer			\$5,060.00
3011	Parks	2004	Snow Blower			\$3,190.00
2077	Parks	2002	Trailer			\$3,630.00
3155	Parks	2011	ATV Field Groomer			\$29,150.00
3223	Parks	2014	Snow Blower			\$3,190.00
3227	Parks	2014	Rotary Mower			\$154,000.00
2085	Parks	2002	Walk Behind Trencher			\$23,540.00
2099	Custodial	2003	Trailer Enclosed			\$11,000.00
Department Portion						\$193,000.00
Fleet Replacement Sub Total						\$1,120,350.00
* Police Grant needs to fund Cameras, Radios, Laptops, Gun Locks, and any additional items that are not part of the original replacement.						
Environmental Services			Year	Full Cost	In ECO Fund Budget	In Equipment Fund budget
1237	Front Loader	2016				\$480,700.00
1269	Side Loader	2018				\$500,500.00
Fleet Replacement Sub Total						\$981,200.00
Utilities				Full Cost	In Utilities Fund Budget	In Equipment Fund budget
1143	Pump Truck	2011				\$198,000.00
1148	Ariel Lift Truck	2012				\$247,500.00
1179	SUV Small	2013				\$69,850.00
1213	*Pickup Utility Crew Cab 1 T	2016		\$89,800.00	\$15,000.00	\$74,800.00
1200	SUV Small	2014				\$69,850.00
1215	PICK UP 3/4 Ton Utility	2015				\$74,800.00
1233	*Pickup Utility Crew Cab 3/4T	2016		\$89,800.00	\$15,000.00	\$74,800.00
Department Portion						\$30,000.00
Fleet Replacement Sub Total						\$809,600.00
Because these buses are grant funded, the grant funded portion resides in the Transit Budget. The replacement cost of these buses is split between the Transit Fund and The Equipment Fund.				Full Cost	In Transit Fund Budget	In Equipment Fund budget
4111	Bus Small			\$931,983.00	\$906,705.00	\$25,278.00
4123	Bus Medium			\$624,953.00	\$562,985.00	\$61,968.00
4156	Bus Small			\$224,323.00	\$214,458.00	\$9,865.00
Addition	Bus Medium			\$929,685.00	\$929,685.00	
Department Total						\$2,613,833.00
Fleet Replacement Total						\$97,111.00
Fleet Equipment Fund Grand Total						\$3,008,261.00
*10% Contingency only to be used for any of the above listed replacements to cover unforeseen increases						
*Departments have requested upgrades and will cover the difference						
*Unit 4111 Has been carried forward from FY21-FY25 due to availability						
*Unit 1143 funds to upgrade to 938 Loader						

Schedule of Recurring Grants
Estimates for FY2025

Dept/Div	Funding Source	Grant Description	Amount
Fire			
	NMPRC	Fire Protection Fund	\$ 975,000
	NMDOH	Emergency Medical Services Fund	10,455
Muni Court			
	NMDFA	DWI Distribution and Grant Program	147,802
Community Services			
	NMCYFD	Juvenile Justice Advisory Board	205,688
	NMDCA	Library Go Bonds	28,620
	NMSL	Library State Grant	14,570
	NMDOH	Community Health Council	120,172
Police			
	NMDHSEM	State Homeland Security Grant Program	215,000
	NMDFA	Law Enforcement Protection Fund	156,560
	NMCMVRC	VOCA/VAWA	42,007
	NMDFA	E911	100,000
	USDOJ	Bulletproof Vest Program	7,300
Transit			
	NMDOT	Transit 5311 (Admin/Operations Only)	3,373,212
		Transit 5310 Capital Grant	178,741
	USDOI	National Park Service - Bandelier Service	205,880
Public Works			
	NMDOT	School Bus Route Program	148,016
	NMDOT	County Arterial Program	39,173
	NMDOT	Cooperative Program	115,315
Airport			
Total			\$ 6,083,511

Approval of this schedule authorizes the Department to apply for the grant. If the actual grant award is different from the amount included in the budget, a midyear budget revision will be presented to Council at a later date. For grant awards over \$200,000, Council approval is required before acceptance by the County Manager or Utilities Manager.

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 FY2023 (based on tax year 2022 valuation) at approximately \$37.2 million. This limit applies to general obligation debt. As the County presently has none outstanding, \$37.2 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. The un-refunded Series 2008 Revenue Bonds have principal outstanding of \$0. 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 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 Revenues, which equal one and one quarter percent (1.25%), (3) the Municipal Infrastructure

DEBT SUMMARY

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
2024	3,720,000	830,159
2025	3,905,000	644,159
2026	4,100,000	448,909
2027	4,265,000	284,909
2028	4,395,000	151,628
	\$ 20,385,000	2,359,763
2013 Series Principal	20,385,000	
Discounts and premiums	1,818,375	
	\$ 22,203,375	

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.

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

DEBT SUMMARY

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.

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 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, 2023 are as presented below.

Year ending June 30	2014A Series		2014B Series	
	Principal	Interest	Principal	Interest
2024	515,000	215,925	0	0
2025	450,000	189,660	0	0
2026	465,000	175,710	0	0
2027	475,000	161,295	0	0
2028-2031	2,080,000	467,520	0	0
2032-2034	1,765,000	137,638	0	0
	<u>\$ 5,750,000</u>	<u>1,347,748</u>	<u>0</u>	<u>0</u>
2014A Series Principal	\$ 5,750,000			
2014B Series Principal	0			
Unamortized balances:				
Discounts and premiums	283,115			
Total payable	<u>\$ 6,033,115</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 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

DEBT SUMMARY

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, 2023 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	
2024	0	0	600,000	52,212	0	222,167	245,000	120,200	1,239,579
2025	0	0	350,000	19,236	270,000	222,167	255,000	106,735	1,223,138
2026	0	0	0	0	640,000	207,328	270,000	92,720	1,210,048
2027-2028	0	0	0	0	1,345,000	296,704	590,000	135,280	2,366,984
2029-2030	0	0	0	0	1,425,000	130,720	665,000	61,104	2,281,824
	<u>\$ 0</u>	<u>0</u>	<u>950,000</u>	<u>71,448</u>	<u>3,680,000</u>	<u>1,079,086</u>	<u>2,025,000</u>	<u>516,039</u>	<u>8,321,573</u>
2010 A Series Principal	\$ 0								
2010 B Series Principal	950,000								
2010 C Series Principal	3,680,000								
2010 D Series Principal	2,025,000								
Unamortized balances:									
Refunding costs	0								
Discounts and premiums	(16,754)								
Total payable	<u>\$ 6,638,246</u>								

Intergovernmental Notes Payable

Business-type Activities

Beginning in December 2005 through June 2023, the County entered into various agreements to borrow \$30,138,711 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.

WPF 663: 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.

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.

DEBT SUMMARY

CWSRF 110: To finance the construction of a new wastewater treatment facility. This is the second of two loans that will fund this project. The loan is to be repaid from existing Joint Utility System Revenues.

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.

WPF 689: 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.

WPF 756: 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.

WPF 757: 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.

WPF 820: 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.

WPF 821: 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.

WPF 918: 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.

WPF 940: 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.

WPF 3557: To finance the costs of the Los Alamos Reservoir non-potable line replacement. The loan is to be repaid from existing Utility water system revenues. The agreement included a grant in the amount of \$484,560.

WPF 4826: To construct a replacement effluent booster station at Overlook Park for irrigating the ball fields and park facilities. The agreement included a grant in the amount of \$480,000.

DEBT SUMMARY

DW 5456: To finance the costs of designing and constructing a well house, pumps, and equipment for Otowi Well #2 and replacing the motor control center at Otowi Well #4. There is a component that is forgivable under the agreement and the amount for FY2022 is approximately \$14,273. The loan is to be repaid from existing Joint Utility System Revenues.

WPF 5081: To construct a new one-million-gallon effluent water storage tank at the Bayo Booster Station. The agreement included a grant in the amount of \$325,102 and is to be repaid from the net revenues of the system.

WPF 5426: To construct a filtration treatment process at the Wastewater Treatment Plant. The agreement included a grant in the amount of \$1,200,000 and is to be repaid from the net revenues of the system.

DW 5637: To finance the costs of repainting the interior and exterior of the Barranca Mesa Tank #2. The loan is to be repaid from the net revenues of the system.

Loan terms and repayment schedules are shown on the following table

Loan Number	New Mexico Water Trust Board and		New Mexico Water Trust Board and		New Mexico Water Trust Board and		New Mexico Water Trust Board and		New Mexico Water Trust Board and		New Mexico Water Trust Board and		New Mexico Water Trust Board and		New Mexico Water Trust Board and		New Mexico Water Trust Board and		New Mexico Water Trust Board and		Totals
	Environment Department	Finance Authority	Environment Department	Finance Authority	Environment Department	Finance Authority	Environment Department	Finance Authority	Environment Department	Finance Authority	Environment Department	Finance Authority	Environment Department	Finance Authority	Environment Department	Finance Authority	Environment Department	Finance Authority	Environment Department	Finance Authority	
	CWSRF 1438143	WPF 663	CWSRF 083	CWSRF 110	PP 3732	WPF 689	ARRA CWSRF 09	WPF 756	WPF 757	WPF 820	WPF 821	WPF 918	WPF 940	WPF 3557	WPF 4826	DW 5456	WPF 5081	WPF 5426	DW 5637		
Date of agreement	Dec 2005	Apr 2007	Aug 2022	Sep 2022	May 2007	Nov 2008	Dec 2009	Jul 2010 (a)	Jul 2010 (b)	Nov 2011	Jan 2013	Jun 2015	Mar 2016	Feb 2017	Mar 2022	May 2022	Mar 2021	Jan 2022	Jul 2022		
Beginning principal	14,355,105	65,080	6,259,881	25,000,000	4,331,349	79,912	234,812	147,500	50,000	600,000	140,000	562,400	182,000	53,840	320,000	3,708,882	540,000	1,300,000	865,570		
Term of agreement, in years	20	20	20	20	15	20	20	20	20	20	20	20	20	20	25	25	25	25	25		
Interest rate	3%	-	0.01%	0.01%	2.57%	-	2.56%	-	-	-	-	-	-	-	-	1.00%	-	-	1.00%		
Administrative fee	-	0.25%	-	-	-	0.25%	0.44%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	-	0.0025	0.0025	-		
Payable in year ending 6/30/2024:																					
Principal	408,363	3,309	312,687	-	248,114	4,138	12,459	7,439	2,522	31,089	7,028	28,134	9,448	2,861	16,284	-	-	-	-	1,083,853	
Interest and/or admin fee	51,791	33	626	-	78,872	62	3,324	131	44	827	180	856	287	102	749	-	-	-	-	137,854	
Total	460,154	3,342	313,313	-	326,986	4,190	15,783	7,570	2,566	31,916	7,188	28,990	9,735	2,762	17,033	-	-	-	-	1,221,707	
Payable in year ending 6/30/2025:																					
Principal	412,448	3,317	312,718	-	252,058	4,148	12,833	7,458	2,528	31,144	7,043	28,204	9,472	2,867	16,325	-	-	-	-	1,102,381	
Interest and/or admin fee	47,707	25	595	-	74,927	42	2,950	113	38	549	142	785	284	95	708	-	-	-	-	128,940	
Total	460,153	3,342	313,313	-	326,985	4,190	15,783	7,571	2,566	31,693	7,185	28,989	9,736	2,762	17,033	-	-	-	-	1,231,301	
Payable in year ending 6/30/2026:																					
Principal	416,571	3,325	312,749	-	256,570	4,159	13,218	7,478	2,534	31,220	7,061	28,275	9,495	2,874	16,386	-	-	-	-	1,111,893	
Interest and/or admin fee	43,583	17	583	-	70,415	31	2,585	94	32	471	125	715	240	88	667	-	-	-	-	119,606	
Total	460,154	3,342	313,312	-	326,985	4,190	15,783	7,570	2,566	31,691	7,186	28,990	9,735	2,762	17,033	-	-	-	-	1,231,299	
Payable in five years ending 6/30/2031:																					
Principal	2,148,178	3,333	1,584,216	-	1,371,738	8,349	72,282	30,083	10,201	157,239	35,589	142,436	47,835	13,488	82,445	-	-	-	-	5,685,382	
Interest and/or admin fee	154,567	8	2,348	-	283,187	31	6,833	189	64	1,181	357	2,510	844	341	2,719	-	-	-	-	434,899	
Total	2,300,765	3,341	1,586,564	-	1,654,925	8,380	79,115	30,282	10,265	158,420	35,926	144,946	48,679	13,809	85,164	-	-	-	-	6,120,381	
Payable in five years ending 6/30/2036:																					
Principal	1,785,503	-	1,584,898	-	921,152	-	-	-	-	7,167	115,236	38,700	13,838	83,480	-	-	-	-	-	4,539,874	
Interest and/or admin fee	45,111	-	1,586	-	59,804	-	-	-	-	18	720	243	171	1,883	-	-	-	-	-	109,316	
Total	1,840,614	-	1,586,504	-	980,956	-	-	-	-	7,185	115,956	38,943	13,809	85,163	-	-	-	-	-	4,649,190	
Payable in five years ending 6/30/2041:																					
Principal	-	-	2,192,314	-	-	-	-	-	-	-	-	-	-	5,503	84,528	-	-	-	-	2,282,345	
Interest and/or admin fee	-	-	877	-	-	-	-	-	-	-	-	-	-	21	634	-	-	-	-	1,530	
Total	-	-	2,193,191	-	-	-	-	-	-	-	-	-	-	5,524	85,162	-	-	-	-	2,283,875	
Total payable																					
Principal	5,179,061	13,284	6,259,882	9,006,483	3,049,632	20,794	110,792	52,466	17,785	250,672	63,866	342,285	114,950	40,611	299,428	3,337,518	216,735	1,163,428	599,239	30,138,711	
Interest and/or admin fee	342,779	83	6,574	-	547,205	156	15,472	526	178	2,828	802	5,586	1,878	818	7,160	-	-	-	-	932,045	
Total	5,521,840	13,367	6,266,256	9,006,483	3,596,837	20,950	126,264	52,993	17,963	253,500	64,668	347,871	116,828	41,428	306,588	3,337,518	216,735	1,163,428	599,239	31,070,756	

GENERAL FUND REVENUE DETAIL

	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Proposed Budget	\$ Variance FY2025 vs FY 2024	% Variance FY2025 vs FY 2024
REVENUES							
GROSS RECEIPTS TAXES	65,603,971	87,674,541	85,601,000	90,895,000	93,623,000	8,022,000	9.4%
PROPERTY TAXES	8,816,041	8,630,254	8,865,961	8,865,961	9,153,817	287,856	3.2%
INTERDEPARTMENTAL CHARGES	8,826,224	9,313,081	13,600,525	13,600,525	14,575,287	974,762	7.2%
USER CHARGES	2,345,472	2,372,830	2,365,105	2,365,105	2,420,112	55,007	2.3%
INVESTMENT INCOME (LOSS)	(5,846,777)	2,406,068	1,870,000	2,829,662	2,542,563	672,563	36.0%
GRANTS	1,258,689	1,561,067	1,346,422	1,947,536	1,368,592	22,170	1.6%
OTHER	11,794,797	1,440,503	1,192,561	1,179,498	1,202,977	10,415	0.9%
TOTAL REVENUES	92,798,418	113,398,344	114,841,574	121,683,287	124,886,347	10,044,773	8.7%
GROSS RECEIPTS TAXES							
GROSS REC TAX-MUNICIPAL-PRIOR	21,927,404	29,302,053	26,524,000	30,479,000	31,394,000	4,870,000	18.4%
GROSS REC TAX-MUNICIPAL	5,395,296	7,209,847	6,518,000	7,489,000	7,714,000	1,196,000	18.3%
GROSS REC TAX-MUNI INFRASTRUCT	2,697,648	3,604,924	3,263,000	3,750,000	3,862,000	599,000	18.4%
GROSS REC TAX-MUNICIPAL	-	-	6,526,000	-	-	(6,526,000)	100.0%
GROSS REC -COUNTY 3RD PLEDGED	2,697,648	3,604,924	3,263,000	3,750,000	3,862,000	599,000	18.4%
GROSS REC TAX-COUNTY	2,697,648	3,604,924	3,263,000	3,750,000	3,862,000	599,000	18.4%
GROSS REC TAX-CO. CORRECTIONAL	2,697,648	3,604,924	3,263,000	3,750,000	3,862,000	599,000	18.4%
ST SHARED-GROSS REC TAX	27,490,640	36,715,931	32,981,000	37,898,000	39,036,000	6,055,000	18.4%
GROSS REC TAX-CANNABIS	40	27,014	-	29,000	31,000	31,000	100.0%
Total Gross Receipts Taxes	65,603,971	87,674,541	85,601,000	90,895,000	93,623,000	8,022,000	9.4%
PROPERTY TAXES							
PROP TAXES-RESIDENTIAL	7,242,291	7,103,160	7,332,354	7,332,354	7,596,188	263,834	3.6%
PROP TAXES-NONRESIDENTIAL	1,573,750	1,527,094	1,533,607	1,533,607	1,557,629	24,022	1.6%
Total Property Taxes	8,816,041	8,630,254	8,865,961	8,865,961	9,153,817	287,856	3.2%
INTERDEPARTMENTAL CHARGES							
	(8,816,041)						
IDC CHARGES-GENERAL COUNTY	2,009,741	2,093,446	2,153,852	2,153,852	2,189,665	35,813	1.7%
IDC CHARGES-REFUSE	378,330	355,968	352,971	352,971	534,550	181,579	51.4%
IDC CHARGES-UTILITIES	2,021,033	2,504,028	2,691,258	2,691,258	2,513,634	(177,624)	-6.6%
IDC CHARGES-FIRE	713,356	713,356	970,737	970,737	1,004,766	34,029	3.5%
IDC-INDIRECT O/H-FIRE CONTRACT	3,703,764	3,646,283	7,431,707	7,431,707	8,332,672	900,965	12.1%
IDC-Interdepartmental Charges	8,826,224	9,313,081	13,600,525	13,600,525	14,575,287	974,762	7.2%
USER CHARGES							
ALCOHOLIC BEVERAGE LICENSES	4,675	5,675	5,815	5,815	5,873	58	1.0%
BUSINESS LICENSE FEES	35,605	30,793	39,733	39,733	40,131	397	1.0%
ANIMAL LICENSES	75	50	291	291	294	3	1.0%
BUILDING PERMITS	267,952	322,079	253,857	253,857	256,396	2,539	1.0%
MARRIAGE LICENSES	1,040	1,000	970	970	979	10	1.0%
LEMON LOT PERMITS	660	300	7,365	7,365	7,439	74	1.0%
OTHER NONBUS LICENSES/PERMITS	-	-	-	-	-	-	0.0%
Licenses and Permits	310,007	359,897	308,031	308,031	311,111	3,080	1.0%
FINES-POLICE	30,830	21,136	54,644	54,644	54,644	-	0.0%
CORRECTION FEES-MAGISTRATE CT	13,023	5,549	18,759	18,759	18,759	-	0.0%
CORRECTION FEES-MUNICIPAL CT	13,010	9,565	21,205	21,205	21,205	-	0.0%
COURT FACILITIES FEE	6,500	4,690	9,787	9,787	9,787	-	0.0%
FIELD SOBRIETY TRAINING FEES	300	268	244	244	244	-	0.0%
MUNI CT. ELECTRONIC MONITORING	1,551	849	3,833	3,833	3,833	-	0.0%
MUNI CT. DRUG TESTING FEE	-	125	1,387	1,387	1,387	-	0.0%
TRAFFIC SAFETY FEE-LAC	3,125	2,310	4,485	4,485	4,485	-	0.0%
MUNI COURT-DWI PROBATION FEE	6,891	4,729	1,469	1,469	1,469	-	0.0%
PROBATION FEES	500	250	1,549	1,549	1,549	-	0.0%
COMMUNITY SERVICE FEE	4,555	3,374	7,341	7,341	7,341	-	0.0%
ALTERNATIVE SENTENCING FEE	9,100	6,611	15,496	15,496	15,496	-	0.0%
MISC COURT FEES OTHER	606	130	2,039	2,039	2,039	-	0.0%
DEPOSIT/BOND FORFEITURES	-	-	816	816	816	-	0.0%
MAGISTRATE DWI PROBATION FEES	-	-	4,405	4,405	4,405	-	0.0%
MAGISTRATE PROBATION FEES	3,975	2,850	2,936	2,936	2,936	-	0.0%
MAGISTRATE COMMUNITY SERV FEES	15	-	204	204	204	-	0.0%
MAGISTRATE ELECTRONIC MONITOR	-	-	2,447	2,447	2,447	-	0.0%
MAGISTRATE DRUG TESTING FEE	-	-	2,039	2,039	2,039	-	0.0%

GENERAL FUND REVENUE DETAIL

	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Proposed Budget	\$ Variance FY2025 vs FY 2024	% Variance FY2025 vs FY 2024
Fines and Forfeits	93,981	62,436	155,085	155,085	155,085	-	0.0%
PROBATE COURT FEES	1,124	1,074	873	873	873	-	0.0%
CANDIDATE FILING FEES	1,011	50	601	601	601	-	0.0%
RECORDING FEES	66,908	45,158	53,881	53,881	53,881	-	0.0%
PLANNING FEES	10,350	17,660	6,784	6,784	6,784	-	0.0%
PLAN REVIEW FEES	116,871	145,861	31,981	31,981	31,981	-	0.0%
DUPLICATING/PRINTING SERVICES	635	657	970	970	970	-	0.0%
SALE OF DOCUMENTS/PUBLICATIONS	48,474	31,761	42,931	42,931	42,931	-	0.0%
SALES OF FOOD	5,570	7,614	9,691	9,691	9,691	-	0.0%
SALES OF MERCHANDISE	74,663	85,423	92,065	92,065	92,065	-	0.0%
OTHER CHARGES FOR SERVICES	87,507	31,263	22,290	22,290	22,290	-	0.0%
Chgs Svcs-General	413,113	366,520	262,066	262,066	262,066	-	0.0%
CIVIL SERVICE FEES	3,645	1,835	4,030	4,030	4,030	-	0.0%
FINGERPRINTING FEES	475	415	1,055	1,055	1,055	-	0.0%
PRISONER HOUSING REIMBURSEMENT	14,820	45,125	3,838	3,838	3,838	-	0.0%
SPECIAL SERVICES-POLICE	7,277	9,424	15,810	15,810	15,810	-	0.0%
Chgs Svcs-Public Safety	26,217	56,799	24,733	24,733	24,733	-	0.0%
MISC SALES/SERVICES	677	(572)	816	816	816	-	0.0%
REVENUES	677	(572)	816	816	816	-	0.0%
CEMETERY EQUIPMENT RENTALS	-	-	152	152	152	-	0.0%
CEMETERY LINERS	-	-	-	-	-	-	-
CEMETERY OPENINGS	97,898	62,051	61,105	61,105	61,716	611	1.0%
SALES-CEMETERY LOTS (40%)	27,500	23,310	22,442	22,442	22,667	224	1.0%
SALES-CEMETERY LOTS (60%)	41,250	34,965	35,704	35,704	36,061	357	1.0%
ANIMAL SHELTER FEES	3,045	4,210	5,611	5,611	5,667	56	1.0%
Chgs Svcs-Environment	169,693	124,536	125,013	125,013	126,262	1,249	1.0%
DAILY FEES/PASSES	253,132	277,945	204,042	204,042	206,082	2,040	1.0%
ANNUAL PASSES	129,042	146,550	164,529	164,529	205,661	41,132	25.0%
THREE-MONTH PASSES	24,780	27,585	31,664	31,664	31,980	317	1.0%
PUNCH PASSES	71,478	81,024	67,735	67,735	68,412	677	1.0%
RECREATION FEES-CLASSES	56,372	71,612	137,288	137,288	138,661	1,373	1.0%
SPECIAL CULT/REC FEES	43,743	46,106	20,554	20,554	25,692	5,138	25.0%
Chgs Svcs-Culture/Recreation	578,547	650,823	625,811	625,811	676,489	50,678	8.1%
BUILDING RENTALS	131,535	145,451	353,500	353,500	353,500	-	0.0%
LAND RENTALS	447,001	386,657	378,750	378,750	378,750	-	0.0%
RECREATION FACILITY RENTALS	174,701	220,285	131,300	131,300	131,300	-	0.0%
Rentals/Concessions-Outside	753,237	752,393	863,550	863,550	863,550	-	0.0%
TOTAL USER CHARGES	2,345,472	2,372,830	2,365,105	2,365,105	2,420,112	55,007	2.3%
INVESTMENT INCOME							
INTEREST INCOME-INVESTMENTS	(4,095,450)	5,338,398	1,720,000	2,629,662	2,392,563	672,563	39.1%
INTEREST INCOME-RES ASSETS	(249,874)	158,220	150,000	200,000	150,000	-	100.0%
INTEREST INCOME-PRORATED	1,891,360	(2,052,079)	-	-	-	-	0.0%
GAIN(LOSS)-INVEST ADJUST TO FV	(3,392,813)	(1,038,471)	-	-	-	-	0.0%
Investment Income	(5,846,777)	2,406,068	1,870,000	2,829,662	2,542,563	672,563	36.0%
GRANTS							
FEDERAL DIRECT-OTHER	-	976	2,650	176,178	7,300	4,650	175.5%
FEDERAL INDIRECT-OTHER	262,710	398,463	353,063	515,426	352,507	(556)	-0.2%
FEDERAL SH REV-FOREST RESERVE	4,909	4,735	-	4,735	4,735	4,735	0.0%
FEDERAL IN LIEU TAXES (PILT)	99,717	105,899	100,000	105,900	105,900	5,900	100.0%
FEDERAL IN LIEU TAX -DOE/NNSA	292,662	303,466	312,570	322,927	332,615	20,045	100.0%
Intergov't Revenue-Federal	659,998	813,540	768,283	1,125,166	803,057	34,774	4.5%
STATE-LIBRARY OPERATIONS	14,569	15,382	15,383	15,529	15,529	146	0.9%
STATE-G.O. BOND DISTRIBUTION	14,968	14,310	28,621	28,621	28,621	-	0.0%
STATE GRANT-E911	165,126	140,464	189,988	356,835	100,000	(89,988)	-47.4%
STATE GRANT-DWI RDBLK/BCKLEDWN	3,456	-	-	-	-	-	0.0%
STATE GRANTS-OTHER	214,614	372,673	156,147	205,688	205,688	49,541	31.7%

GENERAL FUND REVENUE DETAIL

	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Proposed Budget	\$ Variance FY2025 vs FY 2024	% Variance FY2025 vs FY 2024
ST SHARED-SMALL COUNTY ASSIST.	176,000	178,000	178,000	189,000	189,000	11,000	6.2%
STATE SHARED REVENUES-OTHER	9,958	26,698	10,000	26,697	26,697	16,697	167.0%
Intergov't Revenue-Federal	598,691	747,527	578,139	822,370	565,535	(12,604)	-2.2%
TOTAL GRANT REVENUE	1,258,689	1,561,067	1,346,422	1,947,536	1,368,592	22,170	1.6%
OTHER REVENUE							
IN LIEU TAX-ELECTRIC UTILITY	277,449	265,060	303,000	303,000	306,030	3,030	1.0%
IN LIEU TAX-GAS UTILITY	276,202	91,295	98,227	98,227	99,209	982	1.0%
FRANCHISE TAX-CABLE TV	98,351	162,169	102,010	102,010	103,030	1,020	1.0%
FRANCHISE TAX-TELEPHONE	24,758	23,330	40,804	40,804	41,212	408	1.0%
FRANCHISE TAX-ELECTRIC UTILITY	265,398	273,917	271,878	271,878	274,597	2,719	1.0%
FRANCHISE TAX-GAS UTILITY	138,423	210,445	100,562	100,562	101,567	1,006	1.0%
PROPERTY TAXES-INTEREST	31,078	37,020	24,240	24,240	24,482	242	1.0%
PROPERTY TAXES-PENALTY	22,366	23,891	18,604	18,604	18,790	186	1.0%
OTHER TAXES-LICENSES-PENALTY	-	-	-	-	-	-	0.0%
Taxes	1,134,025	1,087,127	959,324	959,324	968,918	9,593	1.0%
LACEPP PENSION FORFEITURES	273,138	126,509	81,608	80,800	82,424	816	1.0%
Insurance/Pension Forfeitures	273,138	126,509	81,608	80,800	82,424	816	1.0%
DONATIONS	30,490	30,075	50,500	50,500	50,500	-	0.0%
Donations	30,490	30,075	50,500	50,500	50,500	-	0.0%
OTHER JUDGMENTS/SETTLEMENTS	10,149,254	-	619	12,619	619	-	0.0%
DISCOUNTS TAKEN	-	-	510	505	515	5	1.0%
CASH OVER (SHORT)	275	59	-	-	-	-	0.0%
INTEREST-DELINQUENT ACCTS	1,146	181	-	-	-	-	0.0%
JURY DUTY/WITNESS FEE REIMB	-	-	-	-	-	-	0.0%
MISCELLANEOUS REVENUES-OTHER	206,468	196,551	100,000	75,750	100,000	-	0.0%
Miscellaneous Revenues	10,357,143	196,792	101,129	88,874	101,134	5	0.0%
TOTAL OTHER REVENUE	11,794,796	1,440,503	1,192,561	1,179,498	1,202,976	10,414	0.9%
TOTAL REVENUE	83,982,376	113,398,344	200,442,574	212,578,287	218,509,346	18,354,628	9.2%

LARGEST EMPLOYERS

EMPLOYER	TYPE OF BUSINESS	NUMBER OF EMPLOYEES [a]
Los Alamos National Laboratory	Research and Development	17,240
Los Alamos County	Government	721
N3B	Environmental Management	700
Los Alamos Public Schools	Education	671
Other Employers		1,212
		20,544

Sources: Individual Employers, New Mexico Department of Workforce Solutions

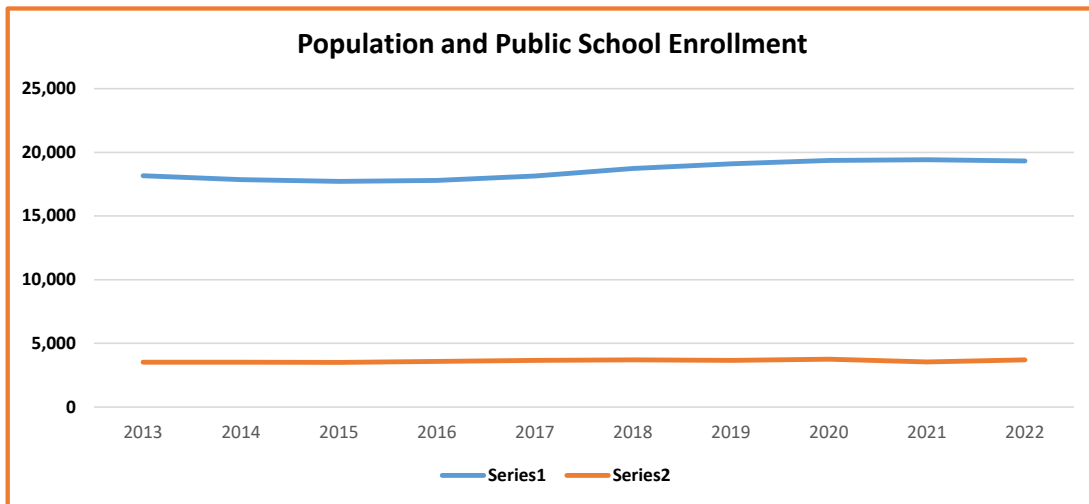
[a] For rankings, number of employees who work in the County is not limited to those who also live in the County.

OTHER DEMOGRAPHIC STATISTICS LAST TEN FISCAL YEARS

FISCAL YEAR	POPULATION (a)	PUBLIC SCHOOL ENROLLMENT (b) (Grades K through 12)
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
2021	19,419	3,544
2022	19,330	3,713
2023	19,187	3,727

Sources:

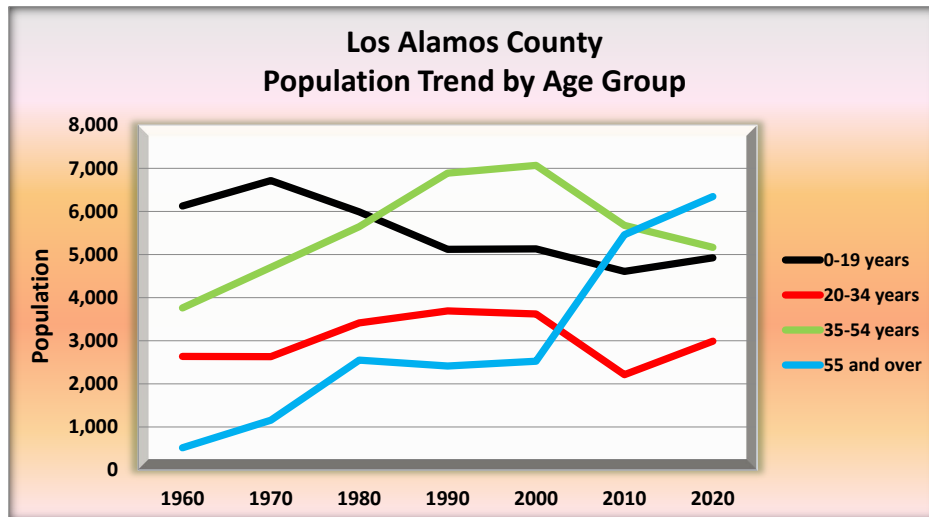
Population estimates are from the University of New Mexico Bureau of Business and Economic Research website. School Enrollment is from the New Mexico Public Education Department website.



POPULATION BY AGE BRACKET, COUNTS AND PERCENTAGES

AGE BRACKET	1970		1980		1990		2000		2010		2020	
	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%
0-4 years	1,302	8.6%	1,115	6.3%	1,132	6.2%	1,021	5.6%	960	5.3%	1,112	5.7%
5-19 years	5,414	35.6%	4,874	27.7%	3,930	21.7%	4,050	22.1%	3,648	20.3%	3,810	19.6%
20-24 years	567	3.7%	805	4.6%	566	3.1%	463	2.5%	498	2.8%	652	3.4%
25-34 years	2,061	13.6%	2,608	14.8%	2,551	14.1%	1,864	10.2%	1,713	9.5%	2,336	12.0%
35-44 years	2,432	16.0%	3,155	17.9%	3,279	18.1%	3,217	17.5%	2,327	13.0%	2,254	11.6%
45-54 years	2,269	14.9%	2,491	14.2%	3,021	16.7%	3,226	17.6%	3,347	18.6%	2,910	15.0%
55-64 years	839	5.5%	1,829	10.4%	1,968	10.9%	2,282	12.4%	2,771	15.4%	2,985	15.4%
65 and over	314	2.1%	722	4.1%	1,668	9.2%	2,220	12.1%	2,686	15.0%	3,360	17.3%
Totals	15,198		17,599		18,115		18,343		17,950		19,419	

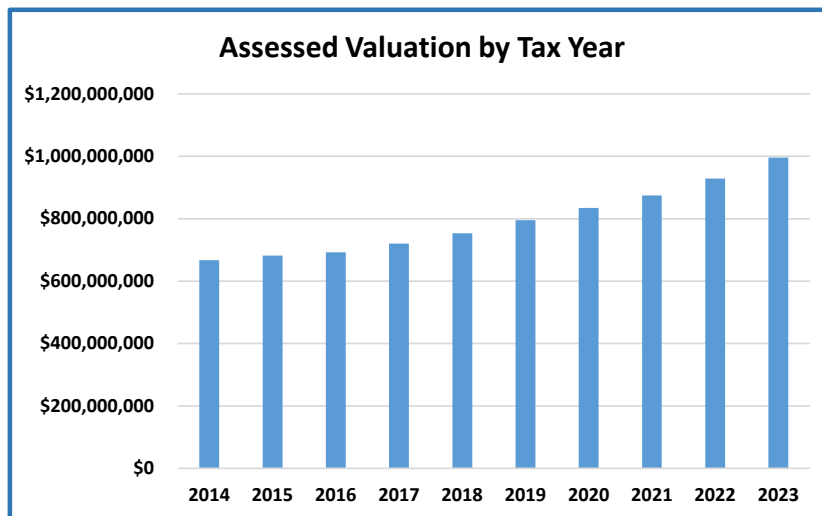
SOURCE: U.S. Census Bureau



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	
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	790,725,420	9,732,880	4,187,260	(9,552,630)	795,092,930
2020	830,113,580	11,111,760	4,032,280	(10,977,760)	834,279,860
2021	870,871,310	11,478,360	4,084,360	(11,465,930)	874,968,100
2022	925,837,750	10,844,540	4,151,620	(11,778,890)	929,055,020
2023	995,495,910	10,128,040	4,162,780	(13,522,600)	996,264,130

- 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**

<u>CALENDAR YEAR</u>	<u>TOTAL ASSESSED PROPERTY VALUE</u>	<u>COMMERCIAL CONSTRUCTION</u>		<u>RESIDENTIAL CONSTRUCTION</u>		<u>FISCAL YEAR</u>	<u>COMMERCIAL BANK DEPOSITS</u>
		<u>NUMBER OF PERMITS</u>	<u>MARKET VALUE</u>	<u>NUMBER OF PERMITS</u>	<u>MARKET VALUE</u>		
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	834,279,860	82	5,172,953	836	23,228,290	2020	814,859,000
2021	874,968,100	104	65,769,819	773	21,414,928	2021	882,861,000
2022	929,055,020	82	4,100,137	689	19,058,173	2022	908,722,000
2023	996,264,130	55	4,790,402	784	23,271,402	2023	905,955,000

TEN PRINCIPAL PROPERTY TAX PAYERS

TAXPAYER	TYPE OF BUSINESS	2023 ASSESSED VALUATION	PERCENTAGE OF TOTAL ASSESSED VALUATION
PHC-LOS ALAMOS INC	Medical Services	\$ 12,311,920	1.63%
Central Park Square LLC	Real Estate	7,872,240	1.04%
Topvalco, Inc.	Food & Drug	7,058,200	0.94%
Los Alamos Commerce and Development Corp	Real Estate	4,815,530	0.64%
PC Canyon Village LLC	Apartments	4,784,220	0.63%
Oppenheimer Place Condo Assoc Inc	Real Estate	4,883,440	0.65%
Enterprise Bank & Trust	Banking	4,243,470	0.56%
Site A-19-A-1 Acquisition Gtoup LLC	Real Estate	2,130,830	0.28%
Smith's Food & Drug Centers, Inc.	Food & Drug	2,318,780	0.31%
CC&F Los Alamos Invest Co.	Real Estate	1,162,040	0.15%
Total assessed valuation of ten principal taxpayers		51,580,670	6.84%
Total assessed valuation of other taxpayers		<u>702,044,650</u>	<u>93.16%</u>
Total 2023 assessed valuation		<u>\$ <u>753,625,320</u></u>	<u>100.00%</u>

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

- 1. Budget Package**
- 2. Cash Projection**
- 3. 5 Year Revenue Transfer-Budget Options**

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where discoveries are made

Los Alamos County Utilities Department
Fiscal Year 2025 Budget
Summary Of Expenditure Budget

	FY 2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Projected	FY2025 Proposed	\$ Variance FY2025 Proposed to FY2024 Original	% Variance FY2025 Proposed to FY2024 Original	FY2026 Projected	% Variance FY2026 Projected to FY2025 Proposed
Electric Production	38,596,241	52,286,113	59,919,922	60,203,871	56,312,274	(3,607,648)	-6%	58,310,088	4%
Electric Distribution	13,748,818	16,556,544	18,558,949	20,396,067	18,696,117	96,459	1%	27,366,496	46%
Less Interdivision Electric Sales	(7,536,886)	(9,045,095)	(9,516,802)	(9,516,802)	(9,385,265)	131,537	-1%	(9,506,071)	1%
Total Electric Fund	\$ 44,808,173	\$ 59,797,562	\$ 68,962,069	\$ 71,083,136	65,623,126	\$ (3,379,652)	-5%	76,170,513	16%
Gas	\$ 7,717,843	\$ 13,587,487	\$ 16,937,060	\$ 17,281,464	10,571,100	\$ (5,964,775)	-38%	11,337,607	7%
Water Production	8,054,866	9,404,870	19,540,751	43,418,319	10,570,256	(8,970,495)	-46%	9,112,734	-14%
Water Distribution	6,853,688	6,779,914	7,640,806	7,971,560	8,454,394	813,588	11%	10,716,101	27%
Less Interdivision Water Sales	(3,754,046)	(3,814,422)	(3,929,250)	(3,929,250)	(3,957,464)	(28,214)	1%	(4,105,869)	4%
Total Water Fund	\$ 11,154,508	\$ 12,370,362	\$ 23,252,307	\$ 47,460,630	15,067,186	\$ (8,185,121)	-35%	15,722,966	4%
Wastewater	\$ 9,322,577	\$ 21,230,053	\$ 7,973,569	\$ 22,547,017	8,110,170	\$ 136,601	2%	7,715,975	-5%
Total Expenditure Budget	\$ 73,003,101	\$ 106,985,464	\$ 117,125,005	\$ 158,372,246	99,371,582	\$ (17,392,947)	-15%	110,947,061	12%

Electric Revenue Transfer	584,290	654,033	643,769	643,769	721,179			796,288	
Gas Revenue Transfer	264,620	345,845	928,243	928,243	527,058			556,046	

Los Alamos County Department of Public Utilities

Fiscal Year 2025

Budget Summary by Category

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Proposed Budget	FY2026 Projected
Expenditures by Fund:						
Electric	44,808,173	59,797,562	68,962,069	71,083,136	65,623,126	76,170,513
Gas	7,717,843	13,587,487	16,937,060	17,281,464	10,571,100	11,337,607
Water	11,154,508	12,370,362	23,252,307	47,460,630	15,067,186	15,722,966
Wastewater	9,322,577	21,230,053	7,973,569	22,547,017	8,110,170	7,715,975
	<u>73,003,101</u>	<u>106,985,464</u>	<u>117,125,005</u>	<u>158,372,246</u>	<u>99,371,582</u>	<u>110,947,061</u>

Expenditures by Type:						
Salaries	8,260,479	9,048,943	11,094,963	11,094,963	11,255,095	11,552,420
Benefits	2,869,705	3,294,338	4,247,206	4,247,206	4,737,538	4,977,890
Contractual Services	51,349,862	83,419,780	87,218,145	128,305,150	70,766,672	80,440,549
Other Services	1,702,182	1,674,310	2,447,880	2,481,626	1,843,966	1,875,742
Materials/Supplies	1,856,211	1,612,465	2,104,412	2,184,421	1,970,988	1,934,507
Interfund Charges	5,255,614	5,740,089	7,062,984	7,062,984	7,311,224	7,520,930
IDCs	3,004,379	3,648,197	4,368,570	4,368,570	4,343,128	4,205,400
Capital Outlay	118,597	269,059	1,409,796	1,456,278	106,410	97,863
Bank Charges	2,826,417	2,963,254	3,063,396	3,063,396	3,294,541	4,752,260
Admin Alloc	(4,240,344)	(4,684,972)	(5,892,347)	(5,892,347)	(6,257,980)	(6,410,500)
	<u>73,003,101</u>	<u>106,985,463</u>	<u>117,125,005</u>	<u>158,372,246</u>	<u>99,371,582</u>	<u>110,947,061</u>

FTE Summary:						
Regular (full & part time)	95.00	96.00	98.00	98.00	101.00	101.00
Overfill				3.00	3.00	3.00
Limited Term	2.00	2.00	2.00	2.00	0.00	0.00
Casual, student & temp.	3.65	5.65	3.65	3.65	3.65	3.65
	<u>100.65</u>	<u>103.65</u>	<u>103.65</u>	<u>106.65</u>	<u>107.65</u>	<u>107.65</u>

FTE by Division:						
Electric Production	13.83	13.83	14.00	14.00	13.40	13.40
Electric Distribution	13.17	13.17	13.00	13.00	14.60	14.60
Gas/Water/Sewer	22.45	25.45	23.45	23.45	23.45	23.45
Water Production	10.75	11.75	10.25	10.25	10.25	10.25
Wastewater Treatment	9.80	9.80	10.30	10.30	10.30	10.30
Administrative & General	30.65	29.65	32.65	35.65	35.65	35.65
	<u>100.65</u>	<u>103.65</u>	<u>103.65</u>	<u>106.65</u>	<u>107.65</u>	<u>107.65</u>

Los Alamos County Utilities Department
Fiscal Year 2025 Budget
Electric Production

	FY 2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Projected	FY2025 Proposed	\$ Variance FY2025 Proposed to FY2024 Original	% Variance FY2025 Proposed to FY2024 Original	FY2026 Projected	% Variance FY2026 Projected to FY2025 Proposed
Revenue									
Mwh Sales - LANL	358,169	362,430	460,764	460,764	474,554	13,790	3%	485,207	2%
Mwh Sales - LAC Distribution	107,155	108,167	120,333	120,333	121,887	1,554	1%	123,455	1%
Total Mwh Sales	465,325	470,597	581,097	581,097	596,441	15,344	3%	608,662	2%
Revenue per Mwh	\$ 70.13	\$ 83.17	\$ 74.69	\$ 74.69	\$ 77.00			\$ 77.00	0%
DOE Revenues	25,095,395	30,095,757	\$ 33,883,745	\$ 33,883,745	\$ 36,540,661	\$ 2,656,916	8%	\$ 37,360,929	2%
Sales to Electric Distribution	7,536,886	9,045,095	9,516,802	9,516,802	9,385,265		-1%	9,506,071	1%
Economy Sales	9,482,263	13,295,823	14,943,416	14,943,416	11,357,401	\$ (3,586,015)	-24%	11,379,225	0%
Interest on Cash & Reserves	(259,657)	531,620	130,000	447,916	523,696	\$ 393,696	303%	570,551	9%
Bond Federal Subsidy	33,984	33,984	30,867	30,867	27,669	\$ (3,198)	-10%	24,080	-13%
Total Revenue	41,888,871	53,002,279	\$ 58,504,830	\$ 58,822,746	57,834,692	\$ (538,601)	-1%	58,840,856	2%
Operating Expenses									
	48,598,430								
El Vado Generation	634,278	741,291	\$ 954,205	\$ 954,205	926,281	\$ (27,924)	-3%	948,178	2%
Abiquiu Generation	531,618	568,144	3,261,627	3,261,627	2,969,170	\$ (292,457)	-9%	582,101	-80%
Contract Administration	76,859	54,163	43,928	43,928	87,141	\$ 43,213	98%	88,357	1%
Load Control	2,002,780	1,920,984	2,065,601	2,171,412	2,224,445	\$ 158,844	8%	2,277,674	2%
Transmission - PNM	3,973,692	3,885,633	2,850,000	2,850,000	3,406,903	\$ 556,903	20%	3,509,111	3%
Transmission - Other	2,047,562	2,739,099	4,002,304	4,005,628	3,524,312	\$ (477,992)	-12%	3,641,812	3%
Purchased Power	17,357,836	33,748,685	39,295,953	39,295,953	36,509,824	\$ (2,786,129)	-7%	41,422,740	13%
Photovoltaic Array	21,269	32,219	15,000	15,000	1,065,000	\$ 1,050,000	7000%	-	-100%
Debt Service	714,918	601,790	442,768	442,768	432,114	\$ (10,654)	-2%	422,036	-2%
San Juan Operations	7,763,874	3,290,129	225,000	225,000	-	\$ (225,000)	-100%	-	-
Laramie River Operations	1,851,412	2,066,404	2,218,315	2,218,315	1,969,389	\$ (248,926)	-11%	2,207,859	12%
SMR Project	-	-	1,280,817	1,280,817	-	\$ (1,280,817)	-100%	-	-
Non-Pool Expenses	-	-	200,000	200,000	-	\$ (200,000)	-100%	-	-
Interdepartmental Charges	552,996	689,242	600,719	600,719	601,991	\$ 1,272	0%	632,093	5%
Administrative Allocation	609,978	681,900	708,685	708,685	1,550,704	\$ 842,019	119%	1,578,127	2%
Total Operating Expenses	38,139,072	51,019,683	\$ 58,164,922	\$ 58,274,057	55,267,274	\$ (2,897,648)	-5%	57,310,088	4%
Operating Income (Loss)	3,749,799	1,982,596	\$ 339,908	\$ 548,689	2,567,418	\$ 2,359,047	655%	1,530,768	-40%
Capital Expenditures									
Capital Expenditures	457,169	1,266,430	\$ 1,755,000	\$ 1,929,814	1,045,000	\$ (710,000)	-40%	1,000,000	-4%
Other Financing	-	-	\$ -	\$ -					
Net Income (Loss)	3,292,630	716,166	\$ (1,415,092)	\$ (1,381,125)	1,522,418	\$ 3,069,047	696%	530,768	-65%
Expenditures by Type:									
Salaries	1,509,793	1,635,310	\$ 1,746,853	\$ 1,746,853	1,729,057	\$ (17,796)	-1%	1,786,780	3%
Benefits	498,293	557,302	696,556	696,556	736,134	\$ 39,578	6%	771,042	5%
Professional/Contractual Services	34,125,792	47,486,556	54,661,291	54,945,105	51,033,214	\$ (3,628,077)	-7%	52,500,118	3%
Materials/Supplies	585,696	546,729	1,053,050	1,053,184	219,060	\$ (833,990)	-79%	609,892	178%
Interfund Charges	1,156,356	1,452,953	1,309,404	1,309,404	2,152,695	\$ 843,291	64%	2,210,220	3%
Capital Outlay	-	85	10,000	10,000	10,000	\$ -	0%	10,000	0%
Fiscal Charges	720,311	607,178	442,768	442,768	432,114	\$ (10,654)	-2%	422,036	-2%
Total	38,596,241	52,286,113	\$ 59,919,922	\$ 60,203,871	56,312,274	\$ (3,607,648)	-6%	58,310,088	4%

Los Alamos County Utilities Department
Fiscal Year 2025 Budget
ELECTRIC DISTRIBUTION

	FY 2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Projected	FY2025 Proposed	\$ Variance FY2025 Proposed to FY2024 Original	% Variance FY2025 Proposed to FY2024 Original	FY2026 Projected	% Variance FY2026 Projected to FY2025 Proposed
Revenue									
kWh Sales	107,155,470	108,167,479	120,333,185	120,333,185	121,886,557	1,553,372	1%	123,455,462	1%
Revenue per kWh	\$ 0.1266	\$ 0.1247	\$ 0.1244	\$ 0.1244	\$ 0.1376	\$ 1.1589	11%	\$ 0.1500	9%
Sales Revenue	\$ 13,567,261	13,489,572	14,971,374	14,971,374	\$ 16,771,591	1,800,217	12%	\$ 18,518,320	10%
Interest on Cash & Reserves	8,737	182,846	66,045	8,000	8,000	(58,045)	-88%	8,000	0%
Bond Federal Subsidy	67,942	67,942	-	66,045	64,099			58,759	
Miscellaneous	200,104	48,510	108,101	108,101	186,000	77,899	72%	186,000	0%
Revenue on Recoverable Work	402,402	118,320	150,000	150,000	150,000	0	0%	150,000	0%
Total Revenue	\$ 14,246,445	13,907,190	\$ 15,295,520	15,303,520	17,179,690	\$ 1,820,071	12%	\$ 18,921,079	10%
Operating Expenses									
Operations Staffing Related	1,766,181	2,000,134	2,478,390	2,487,552	2,486,973	8,583	0%	2,063,992	-17%
Substation Maintenance	40,814	-	34,000	34,000	35,300	1,300	4%	36,427	3%
Switching Station Maintenance	34,824	535	123,000	123,000	90,760	(32,240)	-26%	69,875	-23%
Overhead Maintenance	220,318	158,131	245,302	245,302	251,032	5,730	2%	249,479	-1%
Underground Maintenance	128,739	265,018	313,000	313,000	326,800	13,800	4%	313,925	-4%
Meter Maintenance	16,012	8,803	21,300	21,300	23,150	1,850	9%	22,800	-2%
Interdepartmental Charges	920,806	1,011,773	1,218,243	1,218,243	1,182,446	(35,797)	-3%	1,189,071	1%
Eng. Cust Svc. MR and Admin	686,673	784,293	1,040,731	1,040,731	1,228,385	187,654	18%	1,260,477	3%
In Lieu Taxes & Franchise fee	525,602	524,798	999,450	999,450	670,190	(329,260)	-33%	701,068	5%
Debt Service	1,115,039	973,492	918,731	918,731	1,015,816	97,085	11%	1,178,311	16%
Cost of Power	7,536,886	9,045,095	9,516,802	9,516,802	9,385,265	(131,537)	-1%	9,506,071	1%
Total Operating Expenses	\$ 12,991,894	14,772,073	\$ 16,908,949	16,918,111	16,696,117	\$ (212,832)	-1%	\$ 16,591,496	-1%
Operating Income (Loss)	\$ 1,254,551	(864,883)	\$ (1,613,429)	(1,614,591)	483,573	\$ 2,032,903	-130%	\$ 2,329,583	382%
Capital Expenditures									
Capital Expenditures	\$ 659,414	1,679,061	\$ 1,389,617	3,217,573	1,698,908	309,291	22%	\$ 9,942,903	485%
Capital Expenditures - Labor	97,510	105,409	260,383	260,383	301,092	40,709	16%	832,097	176%
Other Financing									
Grants/Loan/Bond Proceeds	-	135,600	-	-				9,700,000	
Transfer from General Fund	4,528	-	-	80,416					
Transfer from Electric/Gas	330,290	-	-	563,200					
Profit Transfer	(584,290)	(654,033)	(643,769)	(643,769)	(721,179)	(643,769)	12%	(796,288)	10%
Net Income (Loss)	\$ 248,155	(3,167,787)	\$ (3,907,198)	(5,092,700)	(2,237,606)	\$ 1,120,552	-43%	\$ 458,295	-120%
Expenditures by Type:									
Salaries	\$ 1,307,469	1,459,562	\$ 1,836,532	1,836,532	1,787,987	(48,545)	-3%	1,843,571	3%
Benefits	434,185	518,375	689,479	689,479	777,696	88,217	13%	829,126	7%
Professional/Contractual Services	550,882	1,350,988	1,661,169	3,479,062	2,659,410	998,241	60%	10,934,345	311%
Materials/Supplies	1,157,126	1,281,020	1,525,400	1,544,625	546,050	(979,350)	-64%	521,226	-5%
Interfund Charges	1,609,297	1,797,328	2,342,836	2,342,836	2,444,993	102,157	4%	2,484,019	2%
Capital Outlay	37,933	128,948	68,000	68,000	78,900	10,900	16%	69,827	-11%
Fiscal Charges	1,115,039	975,227	918,731	918,731	1,015,816	97,085	11%	1,178,311	16%
Total	\$ 6,211,932	7,511,449	\$ 9,042,147	10,879,265	9,310,852	268,705	3%	\$ 17,860,425	92%

Los Alamos County Utilities Department
Fiscal Year 2025 Budget
GAS DISTRIBUTION

	FY 2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Projected	FY2025 Proposed	\$ Variance FY2025 Proposed to FY2024 Original	% Variance FY2025 Proposed to FY2024 Original	FY2026 Projected	% Variance FY2026 Projected to FY2025 Proposed
Revenue									
Therm Sales	8,026,356	9,428,668	8,000,000	8,000,000	9,500,000	1,500,000	19%	9,500,000	0%
Revenue per Therm	\$ 0.8699	\$ 1.1198	\$ 2.4846	\$ 2.4846	\$ 1.1880	(1)	-52%	\$ 1.2533	5%
Sales Revenue	\$ 6,982,380	\$ 10,557,917	\$ 19,876,727	\$ 19,876,727	\$ 11,286,019	(8,590,708)	-43%	\$ 11,906,750	6%
Interest on Cash & Reserves	(76,149)	27,344	-	44,244	37,491	37,491		13,833	
Revenue on Recoverable Work	181,774	45,815	21,227	21,227	20,000	(1,227)	-6%	20,000	0%
Miscellaneous	60	-	-	-	-	0		-	
Total Revenue	\$ 7,088,065	\$ 10,631,075	\$ 19,897,954	\$ 19,942,198	\$ 11,343,510	\$ (8,554,444)	-43%	\$ 11,940,583	5%
Operating Expenses									
Operations Staffing Related	862,632	1,084,388	1,009,504	1,029,011	1,304,690	295,186	29%	1,308,466	0%
Gas Distribution	99,483	75,047	152,100	178,276	152,100	-	0%	152,100	0%
Gas Meters	118,677	55,951	62,500	62,500	62,500	-	0%	62,500	0%
Interdepartmental Charges	358,878	427,505	526,059	526,059	493,791	(32,268)	-6%	497,483	1%
Eng. Cust Svc. MR and Admin	637,225	642,437	1,207,067	1,207,067	872,580	(334,487)	-28%	892,236	2%
In Lieu Taxes & Franchise fee	414,625	301,740	488,830	488,830	310,439	(178,391)	-36%	314,822	1%
Cost of Gas	4,646,602	9,923,057	13,000,000	13,000,000	7,000,000	(6,000,000)	-46%	7,560,000	8%
Total Operating Expenses	\$ 7,138,121	\$ 12,510,125	\$ 16,446,060	\$ 16,491,743	\$ 10,196,100	\$ (6,249,960)	-38%	\$ 10,787,607	6%
Operating Income (Loss)	\$ (50,056)	\$ (1,879,050)	\$ 3,451,894	\$ 3,450,455	\$ 1,147,410	\$ (2,304,484)	-67%	\$ 1,152,976	0%
Capital Expenditures									
Capital Expenditures	\$ 579,722	\$ 1,077,362	\$ 491,000	\$ 789,721	\$ 375,000	\$ (116,000)	-24%	\$ 550,000	47%
Other Financing									
Transfer from General Fund	265,779	-	-	668,847	-	\$ -		-	
Profit Transfer	(264,620)	(345,845)	(928,243)	(928,243)	(527,058)	\$ 401,185	-43%	(556,046)	5%
Net Income (Loss)	\$ (628,620)	\$ (3,302,257)	\$ 2,032,651	\$ 2,401,338	\$ 245,352	\$ (1,787,299)	-88%	\$ 46,930	-81%
Expenditures by Type:									
Salaries	\$ 541,294	\$ 666,081	\$ 647,513	\$ 647,513	\$ 815,939	\$ 168,426	26%	\$ 840,869	3%
Benefits	206,829	260,724	257,291	257,291	378,692	\$ 121,401	47%	396,987	5%
Professional/Contractual Services	5,376,578	11,120,926	13,419,000	13,725,219	7,822,439	\$ (5,596,561)	-42%	8,521,822	9%
Materials/Supplies	596,398	454,241	689,130	716,815	187,659	\$ (501,471)	-73%	188,210	0%
Interfund Charges	996,744	1,070,644	1,733,126	1,733,126	1,366,371	\$ (366,755)	-21%	1,389,719	2%
Capital Outlay	-	14,870	191,000	201,500	-	\$ (191,000)		-	
Fiscal Charges	-	-	-	-	-	\$ -		-	
Total	\$ 7,717,843	\$ 13,587,487	\$ 16,937,060	\$ 17,281,464	\$ 10,571,100	\$ (6,365,960)	-38%	\$ 11,337,607	7%

Los Alamos County Utilities Department
Fiscal Year 2024 Budgets
Summary of Expenditure Budget -- WATER PRODUCTION

	FY 2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Projected	FY2025 Proposed	% Variance FY2025 Proposed to FY2024 Original	FY2026 Projected	% Variance FY2026 Projected to FY2025 Proposed
Revenue								
Potable 1000-gallon production	1,088,045	1,046,172	1,150,000	1,150,000	1,150,000	0%	1,150,000	0.0%
Non-potable 1000-gallon production	103,824	63,661	136,500	136,500	136,500	0%	136,500	0.0%
Revenue per 1000 gallons	\$ 4.25	\$ 5.12	\$ 4.77	\$ 4.77	4.60	-4%	4.79	4.1%
Potable Sales to Water Distribution	\$ 3,754,046	\$ 3,814,422	\$ 3,929,250	\$ 3,929,250	3,957,464	1%	4,105,869	3.8%
Potable Sales Wholesale	999,848	1,668,380	1,901,250	1,901,250	1,751,799	-8%	1,839,389	5.0%
Repayment of InterUtility Loan	187,569	187,569	187,569	187,569	-	-100%	-	
Interest on Cash & Reserves	(311,334)	390,356	122,151	252,100	252,100	106%	420,120	66.6%
Bond Federal Subsidy	27,576	68,552	21,338	21,338	14,940	-30%	10,459	-30.0%
Non Potable	309,302	197,184	310,019	310,019	204,578	-34%	212,250	3.8%
Miscellaneous	-	5,760	-	-	-		-	
Total Revenue	\$ 4,967,006	\$ 6,332,224	\$ 6,471,577	\$ 6,601,526	6,180,881	-4%	6,588,087	6.6%
Operating Expenses								
Operations Staffing Related	\$ 1,289,973	\$ 1,824,310	\$ 1,556,345	\$ 1,561,830	1,770,636	14%	1,814,981	2.5%
Pumping Power	682,943	704,114	800,000	800,000	860,000	8%	903,360	5.0%
Wells	161,938	121,604	105,000	154,352	108,150	3%	111,395	3.0%
Booster Pump Stations	21,933	26,564	177,000	338,770	182,310	3%	187,780	3.0%
Treatment	48,632	57,651	4,000	11,552	8,605	115%	9,714	12.9%
Storage Tanks	9,026	623	20,000	20,000	20,600	3%	21,218	3.0%
Transmission Lines	60,471	181,904	122,500	136,485	126,175	3%	129,965	3.0%
Non Potable System	112,959	293,767	244,800	329,231	174,894	-29%	180,151	3.0%
Interdepartmental Charges	297,664	386,961	408,649	408,649	468,012	15%	491,415	5.0%
Eng. Cust Svc. MR and Admin	932,032	1,100,559	1,058,614	1,058,614	849,150	-20%	870,632	2.5%
State Water Tax	35,318	34,568	45,000	45,000	47,000	4%	48,410	3.0%
Debt Service	114,953	127,370	936,863	936,863	994,724	6%	985,213	-1.0%
Total Operating Expenses	\$ 3,767,841	\$ 4,859,995	\$ 5,478,771	\$ 5,801,345	5,610,256	2%	5,754,234	2.6%
Operating Income (Loss)	\$ 1,199,165	\$ 1,472,229	\$ 992,806	\$ 800,181	570,625	-43%	833,853	46.1%
Capital Expenditures								
Capital Expenditures	\$ 4,287,025	\$ 4,544,876	\$ 14,061,980	\$ 37,616,974	4,960,000	-65%	3,358,500	-32.3%
Other Financing								
Grants/Loan Proceeds	500,675	\$ 2,372,663	\$ 10,650,000	\$ 29,597,548	8,540,000	-20%	2,883,500	-66.2%
County/External Reimbursement	-	-	-	3,500,000	-		-	
ARPA	1,128,660	756,870	-	-	-		-	
Transfer from General Fund	250,000	-	-	4,153,711	-		-	
Transfer to Wastewater	(324,088)	-	-	-	-		-	
Net Income (Loss)	\$ (1,532,613)	\$ 56,886	\$ (2,419,174)	\$ 434,466	4,150,625	-272%	358,853	-91.4%
Expenditures by Type:								
Salaries	\$ 762,039	\$ 822,304	\$ 985,304	\$ 985,304	1,117,648	13%	1,151,268	3.0%
Benefits	292,883	310,941	419,716	419,716	468,943	12%	492,090	4.9%
Professional/Contractual Services	4,575,874	5,267,196	14,196,225	38,022,746	5,611,830	-60%	4,028,069	-28.2%
Materials/Supplies	195,666	201,052	228,300	243,365	179,246	-21%	169,362	-5.5%
Interfund Charges	1,971,422	2,243,941	2,345,363	2,345,363	2,180,355	-7%	2,268,696	4.1%
Capital Outlay	16,796	37,469	428,980	464,962	17,510	-96%	18,036	3.0%
Fiscal Charges	240,185	521,965	936,863	936,863	994,724	6%	985,213	-1.0%
Total	\$ 8,054,866	\$ 9,404,870	\$ 19,540,751	\$ 43,418,319	10,570,256	-46%	9,112,734	-13.8%

Los Alamos County Utilities Department
Fiscal Year 2025 Budget
WATER DISTRIBUTION

	FY 2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Projected	FY2025 Proposed	\$ Variance FY2025 Proposed to FY2024 Original	% Variance FY2025 Proposed to FY2024 Original	FY2026 Projected	% Variance FY2026 Projected to FY2025 Proposed
Revenue									
Sales in Thousand of Gallons	813,664	704,825	775,000	775,000	800,000	25,000	3%	800,000	0%
Revenue per thousand gallons	\$ 7.4666	\$ 8.1541	\$ 9.3165	\$ 9.3165	\$ 9.1957	\$ 5.4504	-1%	\$ 9.5145	3%
Sales Revenue	\$ 6,075,303	\$ 5,747,243	\$ 7,220,311	\$ 7,220,311	\$ 7,356,570	136,259	2%	\$ 7,611,636	3%
Interest on Cash & Reserves	(61,114)	-	-	60,093.00	62,911.00	62,911	#DIV/0!	71,306.00	12%
Revenue on Recoverable Work	64,213	19,598	15,920	15,920	25,000	9,080	57%	25,000	0%
Miscellaneous	62,860	60,622	15,920	15,920	60,000	44,080	277%	60,000	0%
Total Revenue	\$ 6,141,261	\$ 5,827,462	\$ 7,252,151	\$ 7,312,244	\$ 7,504,481	\$ 252,330	3%	\$ 7,767,942	3%
Operating Expenses									
Operations Staffing Related	\$ 758,957	\$ 765,729	\$ 1,056,571	\$ 1,065,203	\$ 1,132,608	76,037	7%	\$ 1,170,056	3%
Water Distribution	143,577	76,869	202,200	227,928	352,200	150,000	74%	202,200	-74%
Water Meters	788,685	90,459	275,000	301,858	275,000	0	0%	275,000	0%
Interdepartmental Charges	281,102	336,692	413,364	413,364	372,567	(40,797)	-10%	391,197	5%
Eng. Cust Svc. MR and Admin	470,590	490,985	1,087,605	1,087,605	966,060	(121,545)	-11%	995,175	3%
Debt Service					0			63,501	100%
Cost of Water	3,754,046	3,814,422	3,929,250	3,929,250	3,957,464	28,214	1%	4,105,869	4%
Total Operating Expenses	\$ 6,196,957	\$ 5,575,156	\$ 6,963,990	\$ 7,025,209	\$ 7,055,899	\$ 91,909	1%	\$ 7,202,998	2%
Operating Income (Loss)	\$ (55,696)	\$ 252,306	\$ 288,161	\$ 287,035	\$ 448,582	\$ 160,421	56%	\$ 564,944	21%
Capital Expenditures									
Capital Expenditures	\$ 656,731	\$ 1,204,758	\$ 676,816	\$ 946,352	\$ 1,398,495	721,679	107%	\$ 3,513,103	60%
Other Financing									
Grants/Loan Proceeds/County					1,398,495	1,398,495		3,438,103	59%
Transfer from Other Funds	254,000	-	-	879,411		0			#DIV/0!
Net Income (Loss)	\$ (458,427)	\$ (952,452)	\$ (388,655)	\$ 220,095	\$ 448,582	\$ 837,237	-215%	\$ 489,944	8%
Expenditures by Type:									
Salaries	\$ 540,996	\$ 500,377	\$ 701,857	\$ 701,857	\$ 709,375	7,518	1%	\$ 731,206	3%
Benefits	162,465	174,230	277,214	277,214	327,733	50,519	18%	343,350	5%
Professional/Contractual Services	1,152,125	1,188,170	207,000	502,731	1,776,495	1,569,495	758%	3,741,103	53%
Materials/Supplies	491,632	221,441	347,700	382,724	344,700	(3,000)	-1%	344,700	0%
Interfund Charges	752,425	826,623	1,500,969	1,500,969	1,338,627	(162,342)	-11%	1,386,372	3%
Capital Outlay	-	54,651	676,816	676,816	-	(676,816)	-100%	-	
Fiscal Charges	-	-	-	-	-	0		63,501	100%
Total	\$ 3,099,642	\$ 2,965,492	\$ 3,711,556	\$ 4,042,310	\$ 4,496,930	\$ 785,374	21%	\$ 6,610,232	32%

Los Alamos County Utilities Department
Fiscal Year 2025 Budget
WASTEWATER COLLECTION TREATMENT

	FY 2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Projected	FY2025 Proposed	\$ Variance FY2025 Proposed to FY2024 Original	% Variance FY2025 Proposed to FY2024 Original	FY2026 Projected	% Variance FY2026 Projected to FY2025 Proposed
REVENUE									
Thousand of Gallons Processed	366,276	375,378	430,000	430,000	400,000	(30,000)	-7.0%	400,000	0.0%
Sales Revenue	\$ 6,135,488	\$ 6,184,880	\$ 6,644,515	\$ 6,644,515	6,775,858	131,343	2.0%	6,909,406	2.0%
Interest on Cash & Reserves	(223,560)	198,827	165,449	463,475	480,090	314,641		548,077	
Revenue on Recoverable Work	22,878	860	-	-	10,000	10,000		10,000	0.0%
TOTAL REVENUE	\$ 5,934,807	\$ 6,384,566	\$ 6,809,964	\$ 7,107,990	\$ 7,265,948	\$ 455,984	6.7%	7,467,483	2.8%
OPERATING EXPENSES									
Ops Staffing Related - Collections	\$ 645,969	\$ 689,545	\$ 1,084,801	\$ 1,095,215	\$ 944,908	(139,893)	-12.9%	\$ 976,611	3.4%
Ops Staffing Related - Treatments	911,975	1,022,867	1,341,579	1,341,579	1,251,074	(90,505)	-6.7%	1,274,701	1.9%
Wastewater Collection	142,385	124,092	197,800	213,322	262,800	65,000	32.9%	262,800	0.0%
Lift Stations	114,545	124,994	96,200	248,352	96,200	0	0.0%	96,200	0.0%
Wastewater Treatment LA	432,764	475,762	441,856	488,269	763,980	322,124	72.9%	429,372	-43.8%
Wastewater Treatment WR	131,330	130,482	155,700	207,156	90,700	(65,000)	-41.7%	90,700	0.0%
Interdepartmental Charges	656,062	718,681	1,129,735	1,129,735	1,144,038	14,303	1.3%	919,842	-19.6%
Eng. Cust Svc. MR and Admin	852,681	928,136	731,864	731,864	731,583	(281)	0.0%	752,550	2.9%
Debt Service	750,881	840,784	765,034	765,034	851,887	86,853	11.4%	2,103,199	146.9%
TOTAL OPERATING EXPENSES	\$ 4,638,592	\$ 5,055,344	\$ 5,944,569	\$ 6,220,525	\$ 6,137,170	\$ 192,601	3.2%	6,905,975	12.5%
OPERATING INCOME (LOSS)	\$ 1,296,215	\$ 1,329,223	\$ 865,395	\$ 887,465	\$ 1,128,778	\$ 263,383	30.4%	561,508	-50.3%
CAPITAL EXPENDITURES									
Capital Expenditures	\$ 4,683,985	\$ 16,174,709	\$ 2,029,000	\$ 16,326,492	\$ 1,973,000	(56,000)	-2.8%	810,000	-58.9%
OTHER FINANCING									
Grant/Loan Proceeds	-	15,200,000	-	10,800,000	1,500,000	1,500,000		2,500,000	
Transfer from Other Funds	324,088	-	-	261,918	-	0		-	
NET INCOME (LOSS)	\$ (3,063,683)	\$ 354,514	\$ (1,163,605)	\$ (4,377,109)	\$ 655,778	\$ 1,819,383	-156.4%	2,251,508	243.3%
Expenditures by Type:									
Salaries	\$ 1,135,291	\$ 1,196,329	\$ 1,723,056	\$ 1,723,056	\$ 1,452,106	(270,950)	-15.7%	1,478,413	1.8%
Benefits	399,785	418,158	672,824	672,824	694,776	21,952	3.3%	723,721	4.2%
Professional/Contractual Services	4,956,748	16,531,942	2,325,500	16,887,971	2,672,600	347,100	14.9%	1,159,678	-56.6%
Materials/Supplies	327,397	273,240	359,100	370,077	347,773	(11,327)	-3.2%	347,959	0.1%
Interfund Charges	1,699,191	1,919,364	2,128,055	2,128,055	2,091,028	(37,027)	-1.7%	1,903,005	-9.0%
Capital Outlay	53,284	50,236	-	-	-	0		-	
Fiscal Charges	750,881	840,784	765,034	765,034	851,887	86,853	11.4%	2,103,199	146.9%
Total	\$ 9,322,577	\$ 21,230,053	\$ 7,973,569	\$ 22,547,017	\$ 8,110,170	\$ 136,601	1.7%	7,715,975	-4.9%

Los Alamos County Utilities Department
Fiscal Year 2025 Budget
Summary of Expenditure Budget -- **ADMINISTRATION**

	FY 2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Projected	FY2025 Proposed	\$ Variance FY2025 Proposed to FY2024 Original	% Variance FY2025 Proposed to FY2024 Original	FY2026 Projected	% Variance FY2026 Projected to FY2025 Proposed
Meter Reading	\$ 266,583	\$ 254,450	\$ 259,268	\$ 259,268	278,483	\$ 19,215	7%	291,317	5%
Salaries	162,810	156,738	124,626	124,626	138,601	13,975	11%	146,775	6%
Benefits	66,216	69,862	68,418	68,418	72,373	3,955	6%	75,992	5%
Professional/Contractual Services	15,276	1,266	32,960	32,960	40,200	7,240	22%	40,200	0%
Materials/Supplies	12,715	12,789	12,700	12,700	6,500	(6,200)	-49%	6,500	0%
Interfund Charges	9,565	13,795	20,564	20,564	20,809	245	1%	21,850	5%
Customer Service	\$ 834,157	\$ 736,372	\$ 879,581	\$ 892,609	938,791	\$ 59,210	7%	966,594	3%
Salaries	329,330	354,514	465,288	465,288	474,227	8,939	2%	488,108	3%
Benefits	110,469	143,363	222,381	222,381	201,348	(21,033)	-9%	211,415	5%
Professional/Contractual Services	328,803	170,375	100,000	107,383	248,216	148,216	148%	252,071	2%
Materials/Supplies	65,555	68,119	91,912	97,557	15,000	(76,912)	-84%	15,000	0%
Engineering	\$ 1,794,692	\$ 1,841,033	\$ 1,877,733	\$ 1,880,733	1,979,341	\$ 101,608	5%	1,999,643	1%
Salaries	1,152,228	1,258,148	1,276,841	1,276,841	1,339,814	62,973	5%	1,338,211	0%
Benefits	380,579	455,413	495,872	495,872	526,984	31,112	6%	553,336	5%
Professional/Contractual Services	191,785	29,568	-	3,000	38,500	38,500		38,500	
Materials/Supplies	49,337	72,710	56,500	56,500	63,000	6,500	12%	58,000	-8%
Interfund Charges	10,180	25,194	13,520	13,520	11,043	(2,477)	-18%	11,596	5%
Capital Outlay	10,584	-	35,000	35,000	-	(35,000)	-100%	-	
Administration	\$ 536,871	\$ 585,935	\$ 1,340,928	\$ 1,346,344	1,565,983	\$ 225,055	17%	1,612,083	3%
Salaries	279,235	305,373	830,887	830,887	940,988	110,101	13%	971,437	3%
Benefits	121,714	139,993	160,324	160,324	264,564	104,240	65%	277,793	5%
Professional/Contractual Services	46,199	43,471	240,000	245,416	288,000	48,000	20%	288,000	0%
Materials/Supplies	34,911	58,654	72,000	72,000	24,000	(48,000)	-67%	24,000	0%
Interfund Charges	54,812	38,444	37,717	37,717	48,431	10,714	28%	50,853	5%
Finance	\$ 613,429	\$ 804,132	\$ 1,042,550	\$ 1,160,186	1,001,697	\$ (40,853)	-4%	1,036,536	3%
Salaries	412,790	488,945	548,650	548,650	517,345	(31,305)	-6%	536,881	4%
Benefits	150,978	175,496	212,400	212,400	202,852	(9,548)	-4%	213,310	5%
Professional/Contractual Services	23,240	82,574	235,000	352,636	258,500	23,500	10%	262,655	2%
Materials/Supplies	26,421	37,794	46,500	46,500	23,000	(23,500)	-51%	23,690	3%
Capital Outlay	-	1,223	-	-	-	-		-	
Fiscal Charges	-	18,100	-	-	-	-		-	
Public Information	\$ 245,736	\$ 428,004	\$ 492,287	\$ 492,733	493,685	\$ 1,398	0%	504,327	2%
Salaries	127,203	206,383	207,556	207,556	232,008	24,452	12%	238,901	3%
Benefits	45,309	70,480	74,731	74,731	85,443	10,712	14%	89,728	5%
Professional/Contractual Services	57,685	110,580	140,000	140,446	161,234	21,234	15%	160,698	0%
Materials/Supplies	15,539	40,560	70,000	70,000	15,000	(55,000)	-79%	15,000	0%
Total Administrative Division	\$ 4,291,468	\$ 4,649,926	\$ 5,892,347	\$ 6,031,874	6,257,980	\$ 365,633	6%	6,410,500	2%
EP	609,978	681,900	708,685	708,685	1,550,704			1,578,127	
ED	686,673	784,293	1,040,731	1,040,731	1,228,385			1,260,477	
GAS	637,225	642,437	1,207,067	1,207,067	872,580			892,236	
WP	932,032	1,100,559	1,058,614	1,058,614	849,150			870,632	
DW	470,590	490,985	1,087,605	1,087,605	966,060			995,175	
WW	852,681	928,136	731,864	731,864	731,583			752,550	
					6,198,462			6,349,197	
Refuse					59,518			61,303	
					6,257,980			6,410,500	

Los Alamos County Department of Public Utilities
 10-Year Financial Forecast - FY2025 - FY2034
 Customer Impact

Projected Typical Bill for Residential

	ELECTRIC 500 kwh	GAS 75 therms (assumes \$0.54 variable)	WATER 6,000 gal	SEWER	Total (excludes refuse)	Total % annual Increase	Total cumulative % Increase
FY2025	\$83.25	\$73.62	\$56.69	\$60.26	\$273.82	-6.47%	-0.06%
FY2026	\$88.25	\$75.09	\$60.09	\$61.47	\$284.90	4.04%	3.99%
FY2027	\$93.54	\$79.60	\$62.49	\$64.54	\$300.18	5.36%	9.56%
FY2028	\$99.15	\$83.58	\$64.37	\$67.77	\$314.87	4.90%	14.93%
FY2029	\$104.11	\$86.92	\$66.30	\$71.16	\$328.49	4.33%	19.90%
FY2030	\$109.32	\$90.40	\$68.29	\$74.71	\$342.72	4.33%	25.09%
FY2031	\$114.78	\$94.02	\$70.34	\$78.45	\$357.59	4.34%	30.52%
FY2032	\$120.52	\$97.78	\$72.45	\$82.37	\$373.12	4.34%	36.19%
FY2033	\$126.55	\$101.69	\$74.62	\$86.49	\$389.35	4.35%	42.11%
FY2034	\$132.87	\$105.76	\$76.86	\$90.82	\$406.31	4.36%	48.30%

Utility Expense as a Percentage of Income

	Total Bill for Average Household	Los Alamos Median Household Income	New Mexico Median Household Income	Utility Bill as a Percentage of Los Alamos Median Income	Utility Bill as a Percentage of NM Median Income
FY2025	\$273.82	\$142,676	\$61,695	2.30%	5.33%
FY2026	\$284.90	\$146,243	\$63,237	2.34%	5.41%
FY2027	\$300.18	\$149,899	\$64,818	2.40%	5.56%
FY2028	\$314.87	\$153,646	\$66,439	2.46%	5.69%
FY2029	\$328.49	\$157,488	\$68,100	2.50%	5.79%
FY2030	\$342.72	\$161,425	\$69,802	2.55%	5.89%
FY2031	\$357.59	\$165,460	\$71,547	2.59%	6.00%
FY2032	\$373.12	\$169,597	\$73,336	2.64%	6.11%
FY2033	\$389.35	\$173,837	\$75,169	2.69%	6.22%
FY2034	\$406.31	\$178,183	\$77,048	2.74%	6.33%

** 2.5% annual income increase, based on a ten-year rolling average change in median household income for Los Alamos County. Source: Federal Reserve Bank (FRED)

ELECTRIC PRODUCTION	PROPOSED	PROJECTED	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
REVENUE/CASH INFLOW										
MWh Sales - LANL	474,554	485,207	491,914	591,149	742,708	700,505	735,550	807,174	807,174	807,174
MWh Sales - LAC Distribution	121,887	123,455	124,690	125,937	127,196	128,468	129,753	131,050	132,361	132,361
Total MWh Sales	596,441	608,662	616,604	717,086	869,905	828,974	865,303	938,225	939,535	939,535
Revenue per MWh	77.00	77.00	77.00	78.00	78.00	78.00	80.00	80.00	80.00	80.00
DOE Revenues	\$36,540,661	\$37,360,929	\$37,877,352	\$46,109,626	\$57,931,244	\$54,639,423	\$58,843,994	\$64,573,956	\$64,573,956	\$64,573,956
Sales to Electric Distribution	9,385,265	9,506,071	9,601,131	9,823,080	9,921,310	10,020,523	10,380,235	10,484,037	10,588,877	10,588,877
Economy Sales	11,357,401	11,379,225	11,720,601	12,072,219	12,434,386	12,807,417	13,191,640	13,587,389	13,995,011	14,414,861
Interest on Cash & Reserves	523,696	570,551	522,573	522,573	522,573	522,573	522,573	522,573	522,573	522,573
Bond Federal Subsidy	27,669	24,080	19,561	14,900	10,063	5,120	-	-	-	-
TOTAL REV - CASH INFLOWS	57,834,692	58,840,856	59,741,218	68,542,397	80,819,576	77,995,056	82,938,441	89,167,955	89,680,417	90,100,267

EXPENSES/CASH OUTFLOWS

Operational Expenditures	54,835,160	56,888,052	58,708,253	67,628,442	80,411,683	77,594,364	82,938,441	89,167,955	89,680,417	90,100,267
Debt Service	432,114	422,036	416,361	413,955	407,893	400,692	0	-	-	-
Capital	1,045,000	1,000,000	-	500,000	-	-	-	-	-	-
Capital Paid with Debt/Grants	-	-	-	-	-	-	-	-	-	-
TOTAL EXP-CASH OUTFLOWS	56,312,274	58,310,088	59,124,614	68,542,397	80,819,576	77,995,056	82,938,441	89,167,955	89,680,417	90,100,267

NET CASH FLOW

BEGINNING CASH BALANCE	15,248,441	16,770,859	17,301,626	17,918,230	17,918,230	17,918,231	17,918,231	17,918,231	17,918,231	17,918,231
ENDING CASH BALANCE	16,770,859	17,301,626	17,918,230	17,918,230	17,918,231	17,918,231	17,918,231	17,918,231	17,918,231	17,918,231
TOTAL RESERVE TARGET										11,140,423

ELECTRIC DISTRIBUTION	PROPOSED 2025	PROJECTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031	FORECAST 2032	FORECAST 2033	FORECAST 2034
<u>REVENUE/CASH INFLOW</u>										
KWh Sales	121,886,557	123,455,462	124,690,017	125,936,917	127,196,286	128,468,249	129,752,932	131,050,461	132,360,966	132,360,966
Revenue per KWh	0.1376	0.1500	0.1575	0.1654	0.1736	0.1806	0.1860	0.1916	0.1973	0.2033
Rate Increase Percentage	9.0%	9.0%	5.0%	5.0%	5.0%	4.0%	3.0%	3.0%	3.0%	3.0%
Sales Revenue	\$ 16,771,591	\$ 18,518,320	\$ 19,638,678	\$ 20,826,818	\$ 22,086,841	\$ 23,200,017	\$ 24,134,978	\$ 25,107,618	\$ 26,119,455	\$ 26,903,038
Bond Federal Subsidy	64,099	58,759	47,731	36,358	24,555	12,493	-	-	-	-
Interest on Cash & Reserves	8,000	8,000	11,457	53,812	42,641	79,312	95,591	53,625	90,198	98,214
Miscellaneous Revenue	186,000	186,000	186,000	186,000	186,000	186,000	186,000	186,000	186,000	186,000
Revenue on Recoverable Work	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Grant/Loan/Bond Proceeds	-	9,700,000	3,600,000	2,700,000	4,500,000	3,750,000	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-
TOTAL REV - CASH INFLOWS	17,179,690	28,621,079	23,633,866	23,952,988	26,990,037	27,377,822	24,566,569	25,497,243	26,545,653	27,337,252
<u>EXPENSES/CASH OUTFLOWS</u>										
Operational Expenditures	6,295,036	5,907,114	5,664,028	5,833,949	6,008,967	6,189,236	6,374,913	6,566,160	6,763,145	6,966,040
Debt Service	1,015,816	1,178,311	1,161,970	1,802,847	1,996,129	2,146,310	1,857,931	2,016,601	2,374,630	2,371,915
Cost of Power	9,385,265	9,506,071	9,476,441	9,823,080	9,921,310	10,020,523	10,380,235	10,484,037	10,588,877	10,588,877
Capital	2,000,000	1,075,000	750,000	1,200,000	450,000	450,000	2,750,000	1,700,000	1,700,000	1,700,000
Capital Paid with Debt/Grants	-	9,700,000	3,600,000	2,700,000	4,500,000	3,750,000	-	-	-	-
Revenue Transfer	721,179	796,288	828,954	887,478	941,170	998,111	1,058,497	1,122,536	1,190,449	1,249,972
TOTAL EXP-CASH OUTFLOWS	19,417,296	28,162,784	21,481,393	22,247,354	23,817,576	23,554,180	22,421,576	21,889,334	22,617,101	22,876,804
NET CASH FLOW	(2,237,606)	458,295	2,152,473	1,705,634	3,172,461	3,823,642	2,144,993	3,607,909	3,928,552	4,460,448
BEGINNING CASH BALANCE	(6,094,015)	(8,331,621)	(7,873,325)	(5,720,852)	(4,015,218)	(842,758)	2,980,884	5,125,877	8,733,786	12,662,337
ENDING CASH BALANCE	(8,331,621)	(7,873,325)	(5,720,852)	(4,015,218)	(842,758)	2,980,884	5,125,877	8,733,786	12,662,337	17,122,785
TOTAL RESERVE TARGET										

GAS	PROPOSED 2025	PROJECTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031	FORECAST 2032	FORECAST 2033	FORECAST 2034
<u>REVENUE/CASH INFLOW</u>										
Therm Sales	9,500,000	9,500,000	9,500,000	9,500,000	9,500,000	9,500,000	9,500,000	9,500,000	9,500,000	9,500,000
Revenue per Therm	1.188	1.2533	1.3035	1.3556	1.3963	1.4382	1.4669	1.4963	1.5262	1.5567
Rate Increase Percentage**	5.5%	5.5%	4.0%	4.0%	3.0%	3.0%	2.0%	2.0%	2.0%	2.0%
Sales Revenue	\$ 11,286,019	\$ 11,906,750	\$ 12,383,020	\$ 12,878,341	\$ 13,264,691	\$ 13,662,632	\$ 13,935,884	\$ 14,214,602	\$ 14,498,894	\$ 14,788,872
Interest on Cash & Reserves	37,491	13,833	13,022	(4,516)	(4,897)	(1,742)	5,302	16,611	29,585	47,563
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-
Revenue on Recoverable Work Transfers In	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
TOTAL REV - CASH INFLOWS	11,343,510	11,940,583	12,416,042	12,893,825	13,279,794	13,680,890	13,961,186	14,251,213	14,548,479	14,856,435
<u>EXPENSES/CASH OUTFLOWS</u>										
Operational Expenditures	3,196,100	3,227,607	3,511,224	3,616,560	3,725,057	3,836,809	3,951,913	4,070,471	4,192,585	4,318,362
Cost of Gas	7,000,000	7,560,000	7,786,800	8,020,404	8,261,016	8,508,847	8,764,112	9,027,035	9,297,846	9,576,782
Capital	375,000	550,000	475,000	475,000	75,000	75,000	75,000	175,000	175,000	175,000
Capital Paid with Debt/Grants	-	-	-	-	-	-	-	-	-	-
Revenue Transfer	527,058	556,046	553,238	755,169	785,376	816,791	849,463	883,441	918,779	955,530
TOTAL EXP-CASH OUTFLOWS	11,098,158	11,893,653	12,326,262	12,867,133	12,846,449	13,237,447	13,640,488	14,155,947	14,584,210	15,025,674
NET CASH FLOW	245,352	46,930	89,780	26,692	433,345	443,443	320,698	95,266	(35,731)	(169,239)
BEGINNING CASH BALANCE	1,519,032	1,764,384	1,811,314	1,901,094	1,927,786	2,361,131	2,804,574	3,125,272	3,220,538	3,184,807
ENDING CASH BALANCE	1,764,384	1,811,314	1,901,094	1,927,786	2,361,131	2,804,574	3,125,272	3,220,538	3,184,807	3,015,568
TOTAL RESERVE TARGET										2,812,527

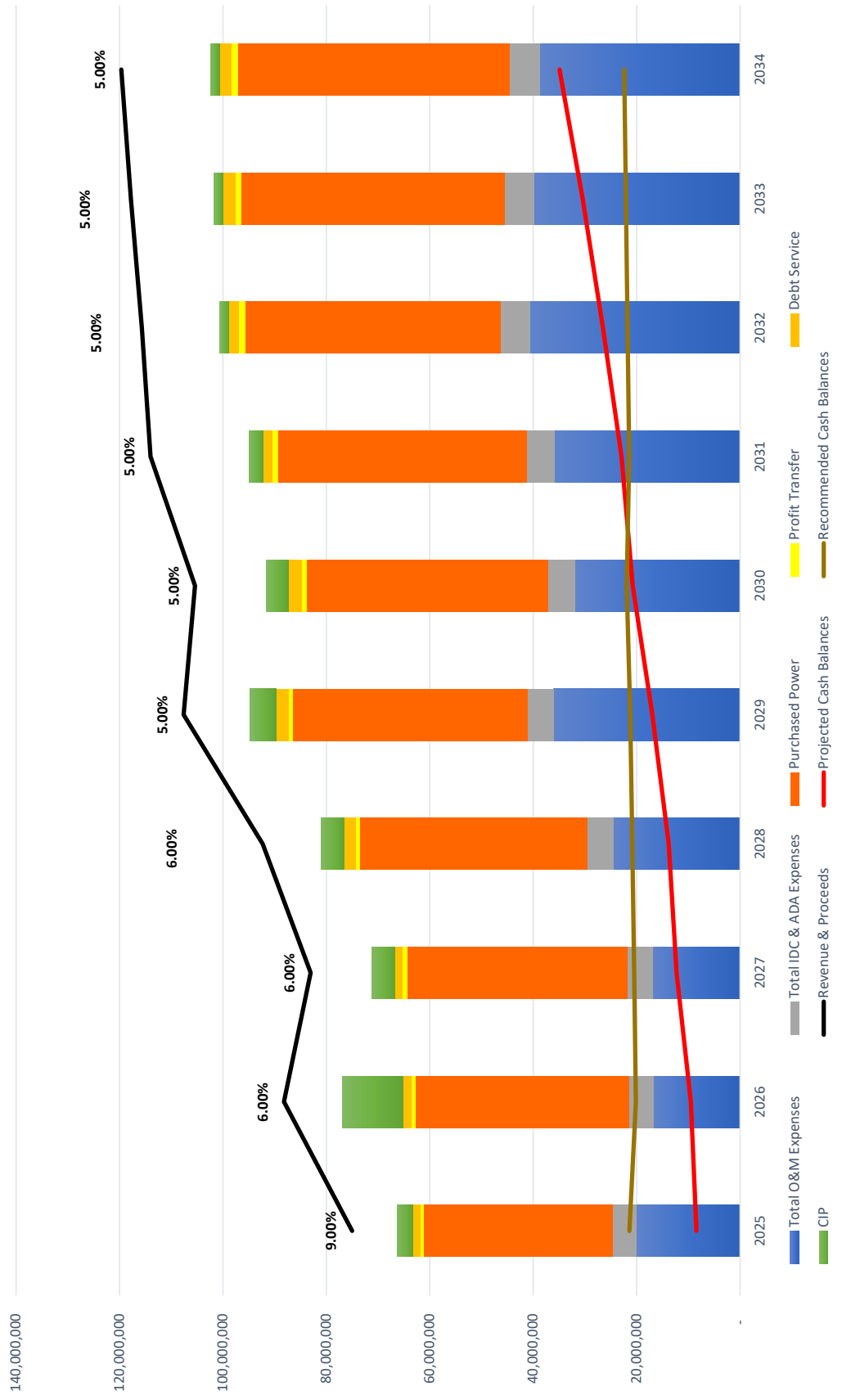
** Rate previously approved by Council is 3% in 2025 and 2% in 2026

WATER PRODUCTION	PROPOSED 2,025	PROJECTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031	FORECAST 2032	FORECAST 2033	FORECAST 2034
REVENUE/CASH INFLOW										
Potable Kgal Sales	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 Kgal	4.9646	5.1698	5.3766	5.5916	5.7594	5.9322	6.1101	6.2934	6.4822	6.6767
Rate Increase Percentage	5.0%	5.0%	4.0%	4.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Non-Potable Kgal Sales	136,500	136,500	136,500	136,500	136,500	136,500	136,500	136,500	136,500	136,500
Revenue per Kgal	1.4987	1.5549	1.6171	1.6657	1.7156	1.7671	1.8201	1.8747	1.9310	1.9889
Rate Increase Percentage	5.0%	5.0%	4.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Potable Sales Revenue	5,709,263	\$ 5,945,258	\$ 6,183,068	\$ 6,430,391	\$ 6,623,303	\$ 6,822,002	\$ 7,026,662	\$ 7,237,462	\$ 7,454,586	\$ 7,678,223
Non-Potable Sales Revenue	204,578	\$ 212,250	\$ 220,740	\$ 227,362	\$ 234,183	\$ 241,209	\$ 248,445	\$ 255,898	\$ 263,575	\$ 271,482
Interest on Cash & Reserves	252,100	420,120	8,971	18,140	2,659	13,135	-	18,946	21,118	-
Bond Federal Subsidy	14,940	10,459	8,496	6,472	4,371	2,224	-	-	-	-
Miscellaneous Revenue	8,540,000	2,883,500	6,125,500	9,000,000	4,800,000	1,200,000	5,630,000	5,804,000	-	-
Grant/Loan/Bond Proceeds	-	-	-	-	-	-	-	-	-	-
Net Transfers In/Out	-	-	-	-	-	-	-	-	-	-
TOTAL REV - CASH INFLOWS	14,720,881	9,471,587	12,546,776	15,682,365	11,664,516	8,278,570	12,905,107	13,316,306	7,739,279	7,949,706
EXPENSES/CASH OUTFLOWS										
Operational Expenditures	4,615,532	4,769,021	4,584,293	4,586,315	4,588,338	4,590,362	4,592,387	4,594,413	4,596,440	4,598,468
Debt Service	994,724	985,213	1,111,389	1,389,697	1,750,774	1,966,747	1,924,876	2,116,091	2,349,686	2,349,680
Capital	1,420,000	475,000	-	600,000	-	900,000	-	-	11,100,000	1,500,000
Capital Paid with Debt/Grants	3,540,000	2,883,500	6,125,500	9,000,000	4,800,000	1,200,000	5,630,000	5,804,000	-	-
TOTAL EXP-CASH OUTFLOWS	10,570,256	9,112,734	11,821,182	15,576,012	11,139,112	8,657,109	12,147,263	12,514,504	18,046,126	8,448,148
NET CASH FLOW	4,150,625	358,853	725,594	106,353	525,404	(378,539)	757,844	801,802	(10,306,847)	(498,442)
BEGINNING CASH BALANCE	8,533,298	12,683,923	13,042,776	13,768,369	13,874,722	14,400,126	14,021,587	14,779,430	15,581,232	5,274,385
ENDING CASH BALANCE	12,683,923	13,042,776	13,768,369	13,874,722	14,400,126	14,021,587	14,779,430	15,581,232	5,274,385	4,775,943
TOTAL RESERVE TARGET										4,396,156

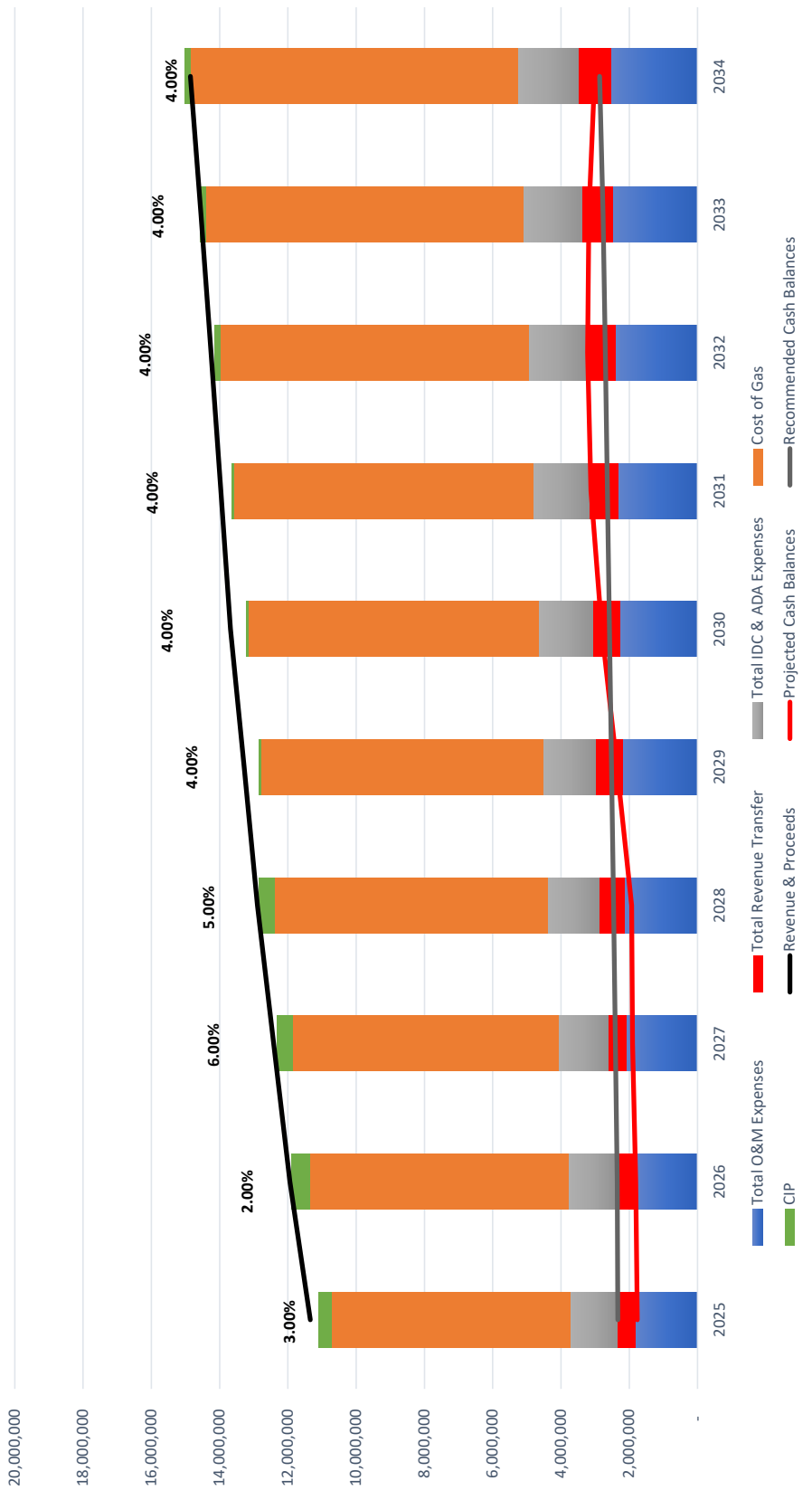
WATER DISTRIBUTION	PROPOSED 2025	PROJECTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031	FORECAST 2032	FORECAST 2033	FORECAST 2034
<u>REVENUE/CASH INFLOW</u>										
Kgal Sales	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000
Revenue per Kgal	9.1957	9.5145	9.8951	10.1920	10.4977	10.8127	11.1371	11.4712	11.8153	12.1698
Rate Increase Percentage	6.0%	6.0%	4.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Sales Revenue	\$ 7,356,570	\$ 7,611,636	\$ 7,916,101	\$ 8,153,584	\$ 8,398,192	\$ 8,650,138	\$ 8,909,642	\$ 9,176,931	\$ 9,452,239	\$ 9,735,806
Interest on Cash & Reserves	62,911	71,306	12,249	-	-	12,167	-	1,175	4,072	7,098
Miscellaneous Revenue	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Revenue on Recoverable Work	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Grant/Loan/Bond Proceeds	1,398,495	3,438,103	-	-	3,500,000	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-
TOTAL REV - CASH INFLOWS	8,902,976	11,206,045	8,013,350	8,238,584	11,983,192	8,747,305	8,994,642	9,263,106	9,541,311	9,827,905
<u>EXPENSES/CASH OUTFLOWS</u>										
Operational Expenditures	3,098,435	3,033,628	3,043,130	3,045,152	3,047,175	3,049,199	3,051,224	3,053,250	3,055,277	3,057,305
Cost of Water	3,957,464	4,105,869	4,459,900	4,593,697	4,731,508	4,873,453	5,019,657	5,170,246	5,325,354	5,485,114
Debt Service	-	63,501	217,824	217,824	217,824	376,748	376,748	376,748	376,748	376,748
Capital	-	75,000	500,000	500,000	-	500,000	500,000	500,000	500,000	500,000
Capital Paid with Debt/Grants	1,398,495	3,438,103	-	-	3,500,000	-	-	-	-	-
TOTAL EXP-CASH OUTFLOWS	8,454,394	10,716,101	8,220,854	8,356,673	11,496,507	8,799,400	8,947,629	9,100,244	9,257,379	9,419,167
NET CASH FLOW	448,582	489,944	(207,504)	(118,089)	486,685	(52,095)	47,013	162,862	283,932	408,738
BEGINNING CASH BALANCE	2,063,183	2,511,765	3,001,709	2,794,205	2,676,116	3,162,801	3,110,706	3,157,719	3,320,581	3,604,513
ENDING CASH BALANCE	2,511,765	3,001,709	2,794,205	2,676,116	3,162,801	3,110,706	3,157,719	3,320,581	3,604,513	4,013,251
TOTAL RESERVE TARGET										3,089,160

WASTEWATER	PROPOSED 2025	PROJECTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031	FORECAST 2032	FORECAST 2033	FORECAST 2034
REVENUE/CASH INFLOW										
Thousands of Gallons Processed	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Sewer Rate Increase	2%	2%	5%	5%	5%	5%	5%	5%	4%	4%
Sales Revenue	\$ 6,775,858	\$ 6,909,406	\$ 7,254,877	\$ 7,617,621	\$ 7,998,503	\$ 8,398,429	\$ 8,818,351	\$ 9,259,269	\$ 9,629,640	\$ 10,014,826
Interest on Cash & Reserves	480,090	548,077	108,519	86,034	95,882	113,215	135,601	123,813	154,760	156,898
Revenue on Recoverable Work	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Grant/Loan/Bond Proceeds	1,500,000	2,500,000	-	-	1,700,000	1,300,000	9,500,000	1,700,000	-	-
Net Transfers In/Out	-	-	-	-	-	-	-	-	-	-
TOTAL REV - CASH INFLOWS	8,765,948	9,967,483	7,373,396	7,713,655	9,804,385	9,821,644	18,463,952	11,093,082	9,794,400	10,181,724
EXPENSES/CASH OUTFLOWS										
Operational Expenditures	5,285,283	4,802,776	4,946,860	5,095,266	5,248,124	5,405,568	5,567,736	5,734,769	5,906,813	6,084,018
Debt Service	851,887	2,103,199	2,103,199	2,099,858	2,099,858	2,184,947	2,250,015	2,725,514	2,810,604	2,810,604
Capital	1,973,000	810,000	1,158,000	278,000	269,000	278,000	1,635,000	-	1,200,000	500,000
Capital Paid with Debt/Grants	-	-	-	-	1,700,000	1,300,000	9,500,000	1,700,000	-	-
TOTAL EXP-CASH OUTFLOWS	8,110,170	7,715,975	8,208,059	7,473,124	9,316,982	9,168,515	18,952,751	10,160,283	9,917,417	9,394,622
NET CASH FLOW	655,778	2,251,508	(834,663)	240,531	487,403	653,129	(488,799)	932,799	(123,017)	787,102
BEGINNING CASH BALANCE	547,276	1,203,054	3,454,562	2,619,899	2,860,430	3,347,833	4,000,962	3,512,163	4,444,962	4,321,945
ENDING CASH BALANCE	1,203,054	3,454,562	2,619,899	2,860,430	3,347,833	4,000,962	3,512,163	4,444,962	4,321,945	5,109,047
TOTAL RESERVE TARGET										4,947,690

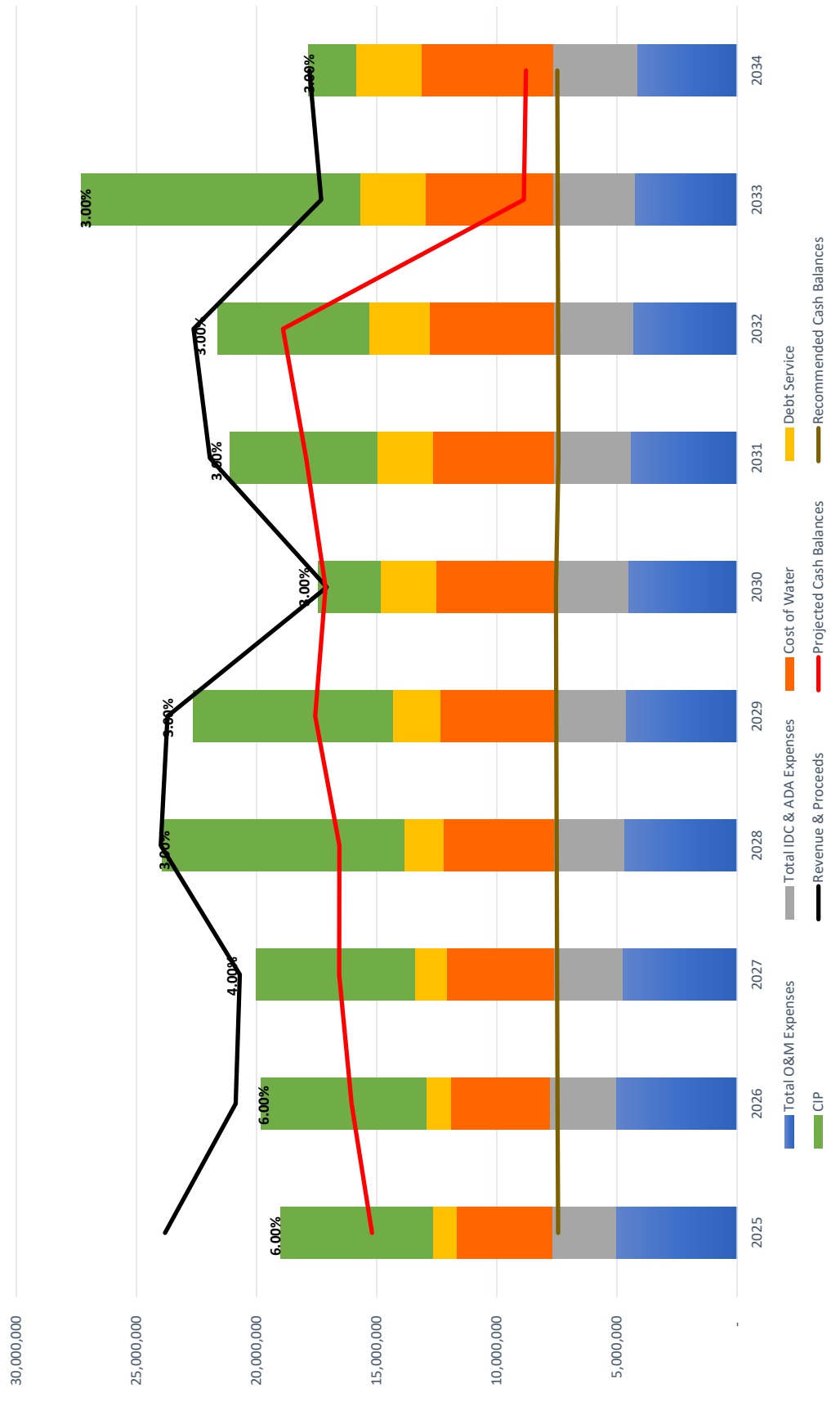
FY2025 Budget - 10-Year Forecast - Electric Utility - Revenue/Expense/Cash



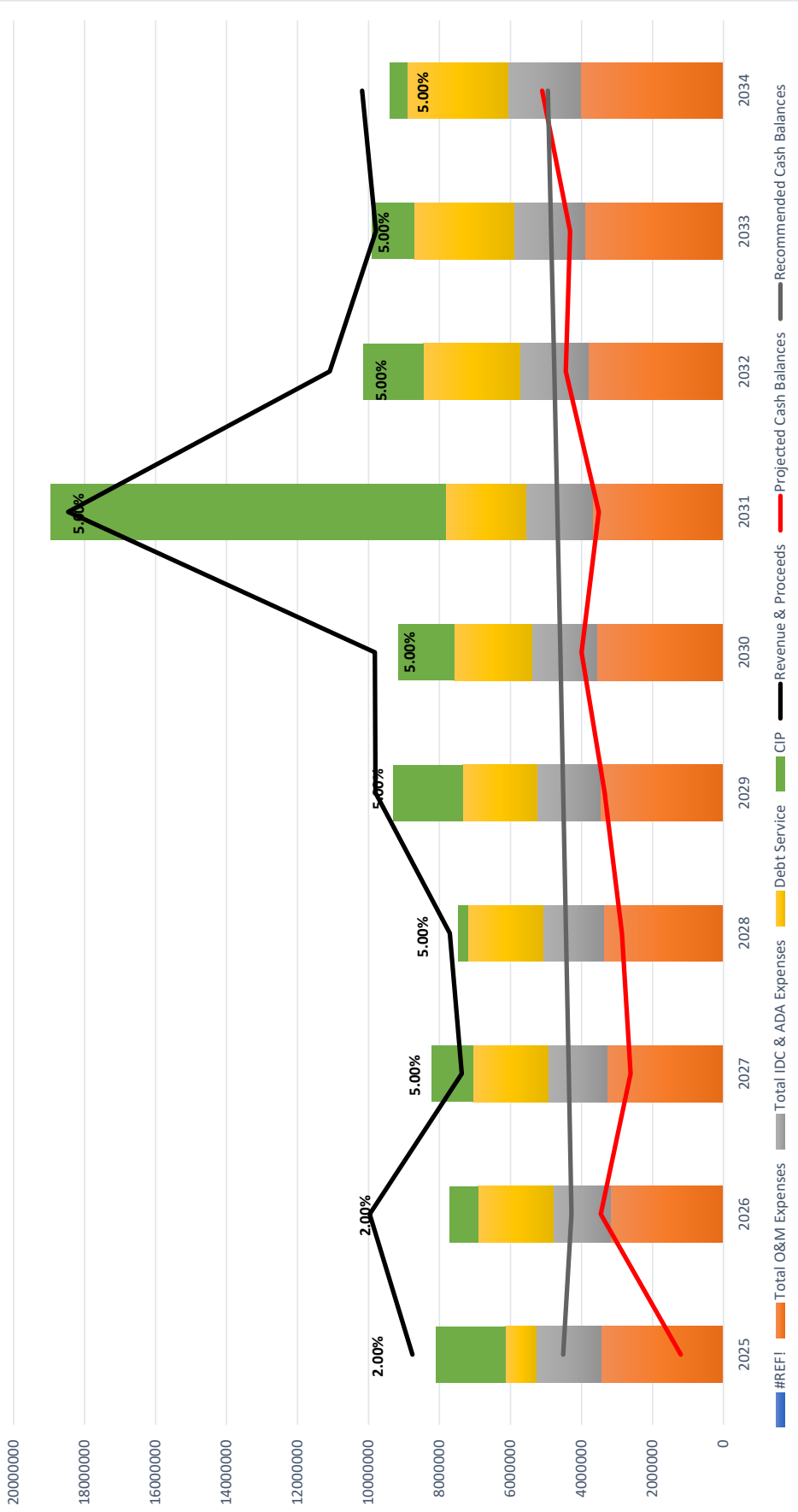
FY2025 Budget - 10-Year Forecast - Gas Distribution (GA) - Revenue/Expense/Cash



FY2025 Budget - 10-Year Forecast - Water Utility - Revenue/Expense/Cash



FY2025 Budget - 10-Year Forecast - Wastewater (WW) - Revenue/Expense/Cash



ELECTRIC PRODUCTION	1,045,000
Abiquiu Unit #3 Draft Tube Repairs	600,000
El Vado Penstock Valve By-Pass Valve	95,000
El Vado and Abiquiu Condition Assessment	350,000
ELECTRIC DISTRIBUTION	2,000,000
LA URD Replacement: Sandia Western Area, Ponderosa Estates, Estates	200,000
White Rock URD Replacement : La Senda, Valle del Sol	1,200,000
Overhead System Replacement (poles, xarms, transformers)	100,000
Townsite Circuit: Barranca Road, Rendija Canyon	
White Rock : Monte Rey South and North	
Recloser Replacements: Sewer Plant, Rendija	
Electrification Study/Condition Assessment	500,000
GAS DISTRIBUTION	375,000
Pipeline Repair & Replacement / Equipment	75,000
Elk Ridge Gas System Replacement	100,000
Trinity Drive Gas Valve Replacement	200,000
WATER DISTRIBUTION	1,398,495
Denver Steels Phase II (Public Works Road Project)	1,398,495
WATER PRODUCTION	4,960,000
Tank Piping Upgrades (Twin Tank & Pajarito Transmission Inter-Ties LANL)	900,000
Bayo NP Booster Station Refurbishment (CWSRL \$800k / Grant \$200k)	1,000,000
14" Water Replacement Bathtub Row/Nectar/Peach (Public works Road Project)	1,040,000
Water Production SCADA Replacement Project (DW6368)	2,020,000
WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL	1,973,000
SEWER COLLECTION	1,343,000
Above-ground Force Main White Rock	180,000
Quemazon Lift Station Rehabilitation	250,000
Denver Steels Phase II (Public Works Road Project)	150,000
Bathtub Row/Nectar/Peach (Public Works Road Project)	478,000
North Community Backyard Sewer Mains & Services R&R - Phase 1	285,000
WASTEWATER TREATMENT	630,000
Fine Screen Replacement Replacement	450,000
Repair Aeration Basin Cracks	180,000

ELECTRIC PRODUCTION	1,000,000
El Vado Controls Upgrade	550,000
El Vado Ultrasonic Flow Meter	150,000
Abiquiu Gates PRV Chamber	200,000
Abiquiu Interior Slab	100,000
ELECTRIC DISTRIBUTION	10,775,000
LA URD Replacement: Los Pueblos	550,000
White Rock URD Replacement: Aragon, Ridgecrest, Garver, Catherine (Bond)	1,200,000
Overhead System Replacement Townsite Ski Hill, West Jemez Road	450,000
White Rock: Rover, Beryl	
GWS/ED Facilities at WR WWTP	75,000
EA-4 Power Line Replacement (Bond)	7,500,000
White Rock URD Replacement: Piedra Loop (Bond)	1,000,000
GAS DISTRIBUTION	550,000
Pipeline Repair & Replacement / Equipment	75,000
GWS/ED Facilities at WR WWTP	75,000
Elk Ridge Gas System Replacement	400,000
WATER DISTRIBUTION	3,513,103
GWS/ED Facilities at WR WWTP	75,000
Denver Steels Phase III (Public Works Road Project)	1,138,103
San Ildefonso Road 8" Waterline Replacement (WTB \$2 Million / CIP \$300K)	2,300,000
WATER PRODUCTION	3,358,500
Townsite 14" Pipeline Replacement - Phase 1 (WTB \$2.5 Million / CIP \$383,500)	2,883,500
GWS/ED Facilities at WR WWTP	75,000
North Mesa Tank Altitude Valve	400,000
WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL	810,000
SEWER COLLECTION	510,000
North Community Backyard Sewer Mains & Services R&R - Phase 2	285,000
GWS/ED Facilities at WR WWTP	75,000
Denver Steels Phase III (Public Works Road Project)	150,000
WASTEWATER TREATMENT	300,000
Convert Effluent Washwater to Gravity System	300,000

ELECTRIC PRODUCTION **0**

ELECTRIC DISTRIBUTION **4,350,000**

LA URD Replacement: Big Rock Loop, San Idelfonso, Cheyenne (Bond)	1,800,000
White Rock URD Replacement: Kimberley , Rover, Jeffery, Kris CT (Bond)	1,800,000
Overhead System Replacement (poles, xarms, transformers)	450,000
Townsite : Villa, 38th	
White Rock : Sherwood	
East Gate Substation Study	300,000
Quemazon Feeder Replacement	1,250,000

GAS DISTRIBUTION **475,000**

Pipeline Repair & Replacement / Equipment	75,000
Elk Ridge Gas System Replacement	400,000

WATER DISTRIBUTION **500,000**

Waterline Replacements	\$500,000
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WATER PRODUCTION **6,125,500**

Repaint Pajarito Tank 4A	1,500,000
Water Production Booster Station Mechanical and Electrical Upgrades Phase I (DWSRL)	2,000,000
Diamond Drive NP Connections (WTB \$700K / CIP \$50K)	750,000
Townsite 14" Pipeline Replacement - Phase 2	1,875,500

WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL **1,158,000**

SEWER COLLECTION **1,158,000**

North Community Backyard Sewer Mains & Services R&R - Phase 3	308,000
Old Pueblo Sewer Canyon Drop Replacement	850,000

WASTEWATER TREATMENT **0**

FY28 (1 July 2027 - 30 June 2028)**Budget**

ELECTRIC PRODUCTION	500,000
Abiquiu Runner Repair /Replacement	500,000
ELECTRIC DISTRIBUTION	3,900,000
Los Alamos URD Replacement ; Sandia, 41st,thru 47th,Ridgeway Tie (Bond)	1,500,000
White Rock URD Replacement: Grand Canyon, Bryce, Richard CT, Rover (Bond)	1,200,000
Overhead System Replacement (poles, xarms, transformers)	450,000
Townsite Circuit 16, 1 PHASE	
White Rock Circuit1, Wire 1 PHASE	
Townsite Station Breaker Replacements	750,000
GAS DISTRIBUTION	475,000
Pipeline Repair & Replacement / Equipment	75,000
Elk Ridge Gas System Replacement	400,000
WATER DISTRIBUTION	500,000
Waterline Replacements	\$500,000
WATER PRODUCTION	9,600,000
Abandon Guaje Well # 1A and Drill New Replacement Well (DWSRL)	7,500,000
Group 12 Tank 2 on USFS - County Land (NP-WTB/\$810k Grant/\$540k Loan/\$150k DPU Match)	1,500,000
Repaint Western Area Tank	600,000
WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL	278,000
SEWER COLLECTION	278,000
Kimberly Sewer Lift Station & Wet Well	278,000
WASTEWATER TREATMENT	0

ELECTRIC PRODUCTION **0**

ELECTRIC DISTRIBUTION **4,950,000**

Los Alamos URD Replacement: Tewa, Otowi, Nambe Loop, Santa Clara, Airport	1,500,000
White Rock URD Replacement : Paige Loop, Cheryl east ,Pruitt	1,500,000
Overhead System Replacement (pox, xarms, transformers)	450,000
Townsite Circuit 16, 1 PHASE	
White Rock Circuit1, Wire 1 PHASE	
White Rock Substation Unit 1 Transformer	1,500,000

GAS DISTRIBUTION **75,000**

Pipeline Repair & Replacement / Equipment	75,000
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WATER DISTRIBUTION **3,500,000**

Eastern Area Phases 2, 3 & 4	3,500,000
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WATER PRODUCTION **4,800,000**

Repaint Guaje Booster Station 1 Tank 1	825,000
Repaint Guaje Booster Station 2 Tanks 1 & 2	900,000
Repaint Guaje Booster Station 3 Tanks 1 & 2	1,075,000
Water Production Booster Station Mechanical and Electrical Upgrades Phase II (DWSRL)	2,000,000
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WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL **1,969,000**

SEWER COLLECTION	1,969,000
Airport Canyon Sewer Canyon Drop Replacement	1,700,000
Eastern Area Phase 2	269,000

WASTEWATER TREATMENT **0**

ELECTRIC PRODUCTION **0**

ELECTRIC DISTRIBUTION **4,200,000**

LA URD Replacement: Oakwood Loop, Nugget, Opal , Pinon,Sage,Spruce,Nectar	1,800,000
White Rock URD Replacement : La Vista, Sierra Vista, Grand Canyon, Mesa Verde	1,950,000
Overhead System Replacement (poles, xarms, transformers)	450,000
Townsite Circuit 16, 1 PHASE	
White Rock Circuit1, Wire 1 PHASE	

GAS DISTRIBUTION **75,000**

Pipeline Repair & Replacement / Equipment	75,000
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WATER DISTRIBUTION **500,000**

Waterline Replacements	\$500,000
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WATER PRODUCTION **2,100,000**

Repaint North Mesa Tank	1,200,000
Repaint Otowi Booster 2 Tanks 1 & 2	900,000

WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL **1,578,000**

SEWER COLLECTION	1,578,000
Copper Road Sewer Canyon Drop Replacement	1,300,000
Eastern Area Phase 3	278,000

WASTEWATER TREATMENT **0**

ELECTRIC PRODUCTION **0**

ELECTRIC DISTRIBUTION **2,750,000**

Los Alamos URD Replacement: Del Norte, Del Sol, Loma Linda, La Tierra	900,000
White Rock URD Replacement :Karen CT, Barcelona, Canada Way	900,000
Overhead System Replacement (poles, xarms, transformers)	450,000
Townsite Circuit 16, 1 PHASE	
White Rock Circuit1, Wire 1 PHASE	
East Gate Substation Study	500,000

GAS DISTRIBUTION **75,000**

Pipeline Repair & Replacement / Equipment	75,000
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WATER DISTRIBUTION **500,000**

Waterline Replacements	\$500,000
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WATER PRODUCTION **5,630,000**

Otowi Booster Station 1 & Pipeline Replacement	5,000,000
SCADA Upgrades (NP-WTB/\$340k Grant/\$227k Loan/\$63k DPU Match)	630,000

WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL **11,135,000**

SEWER COLLECTION	1,635,000
Laguna Sewer Canyon Drop Replacement	1,350,000
Eastern Area Phase 4	285,000

WASTEWATER TREATMENT	9,500,000
WR WWTP 10-Year Upgrade	3,200,000
LA WWTP 23-Year Upgrade	6,300,000

ELECTRIC PRODUCTION	0
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ELECTRIC DISTRIBUTION	1,700,000
Los Alamos URD Replacement: Trinity Drive Diamond to Oppenheimer	600,000
White Rock URD Replacement: Briston Pl, Brighton, Paul Place, Todd Loop	600,000
Overhead System Replacement (poles, xarms, transformers)	500,000
Townsite Circuit 16, 3 phase	
White Rock Circuit1, Wire 3 PHASE	
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GAS DISTRIBUTION	175,000
Pipeline Repair & Replacement / Equipment	175,000
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WATER DISTRIBUTION	500,000
Waterline Replacements	\$500,000
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WATER PRODUCTION	5,804,000
Pajarito Road Pipeline R & R Phase 1 & 2	5,000,000
Barranca Mesa NP Pipeline Connections (NP-WTB/\$402k Grant/\$268k Loan/\$134k DPU Match)	804,000
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WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL	1,700,000
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SEWER COLLECTION	1,700,000
Camino Cereza Sewer Canyon Drop Replacement	1,700,000
 WASTEWATER TREATMENT	 0

ELECTRIC PRODUCTION	0
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ELECTRIC DISTRIBUTION	1,700,000
Los Alamos URD Replacement	600,000
White Rock URD Replacement	600,000
Overhead System Replacement (poles, xarms, transformers) Townsite & White Rock	500,000
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GAS DISTRIBUTION	175,000
Pipeline Repair & Replacement / Equipment	175,000
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WATER DISTRIBUTION	500,000
Waterline Replacements	\$500,000
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WATER PRODUCTION	11,100,000
Otowi Well No. 4 Tank Construct Second Tank	2,100,000
Replace Well	9,000,000
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WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL	1,200,000
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SEWER COLLECTION	1,200,000
North Mesa Canyon Drop Replacement	1,200,000
WASTEWATER TREATMENT	0

ELECTRIC PRODUCTION	0
ELECTRIC DISTRIBUTION	1,700,000
Los Alamos URD Replacement	600,000
White Rock URD Replacement	600,000
Overhead System Replacement (poles, xarms, transformers) Townsite & White Rock	500,000
GAS DISTRIBUTION	175,000
Pipeline Repair & Replacement / Equipment	175,000
WATER DISTRIBUTION	500,000
Waterline Replacements	\$500,000
WATER PRODUCTION	1,500,000
Transmission Line Replacements	1,500,000
WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL	500,000
SEWER COLLECTION	500,000
Sewerline rehabilitation	500,000
WASTEWATER TREATMENT	0

ELECTRIC PRODUCTION

FY25: Abiquiu Unit #3 Draft Tube Repair

Project Scope: The existing draft tube on unit #3 in Abiquiu has been experiencing wear from cavitation created by the dissolved oxygen injection system. The injection system forces air into the discharge water to enhance the oxygen content of the plant discharge to sustain aquatic life. The injection piping obstructs the discharge flow and creates cavitation that has worn through steel draft tube. These funds will be applied to repair the damaged section of the penstock and install a new aeration intake system.

Budget: \$600,000

Schedule: Winter 2024



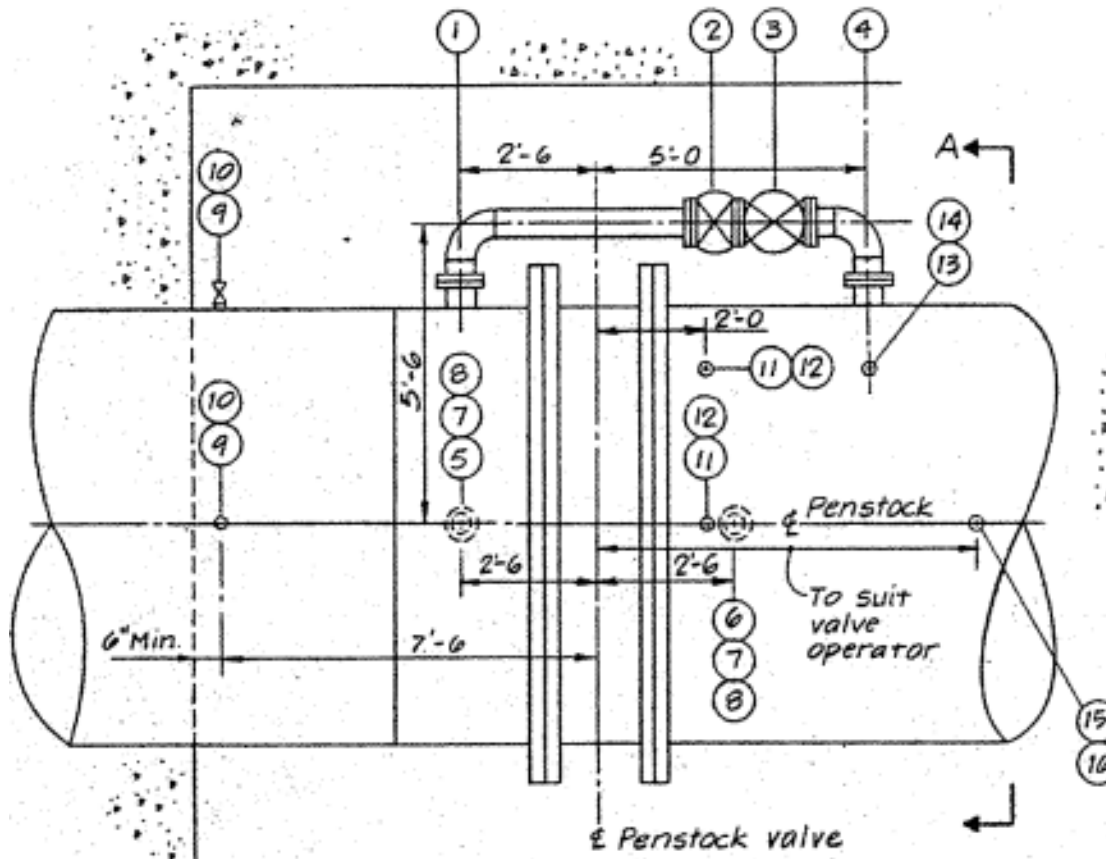
ELECTRIC PRODUCTION

FY25: EI Vado Penstock By-Pass Valve

Project Scope: An independent evaluation of the EI Vado Penstock Valve and associated hydraulic and control system was recently performed. Installation of a new redundant isolation valve on the main valve by-pass piping was recommended to provide redundancy on this critical equipment.

Budget: \$ 95,000

Schedule: Winter 2024



ELECTRIC PRODUCTION

FY25: El Vado & Abiquiu Condition Assessment

Project Scope: A comprehensive condition assessment of both the Abiquiu and El Vado Hydroelectric plants will be performed. A consultant will be hired to perform a condition assessment of the turbine, generator and all support systems to evaluate the condition and future needs of the plants. The evaluation will include numerous non-destructive tests of the generators and electric systems. The condition assessment will identify and recommend needed upgrades, O&M tasks and equipment replacement. The results of the assessment will be the basis of our capital improvement planning for these facilities over the next decade.

Budget: \$ 350,000

Schedule: Summer 2024 – Spring 2025



ELECTRIC DISTRIBUTION

FY25: 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. Areas to be included are:

White Rock: La Senda, Valle Del Sol

Los Alamos: Sandia Western Area and Ponderosa Estates.

	Townsite	\$ 200,000
	White Rock	\$1,200,000
Budget:	\$ 1,400,000	
Schedule:	Year-round design and construction	



ELECTRIC DISTRIBUTION

FY25: 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). Areas to be included are: Rendija Canyon, Monte Rey South & North and Recloser Replacements at Sewer Plant and Rendija Canyon.

	Townsite and White Rock	\$ 100,000
Budget:	\$ 100,000	
Schedule:	Year-round design and construction	



ELECTRIC DISTRIBUTION

FY25: Electrification Study & Condition Assessment

Project Scope: In planning for the future, the Department of Public Utilities will need to improve and expand facilities to provide reliable, secure and affordable electricity. The electric distribution system will need to be resilient. To achieve this goal, the utility shall initiate an engineering study. The primary goals of the study will be:

- Determine the existing conditions of the electric distribution system.
- Investigate the plans for electrification in the county.
- Identify the future impacts of increased photovoltaic and battery installations in residential areas.
- Define a path forward for infrastructure improvements to meet the needs of the customer base.

The electrification of the county includes the conversion of homes to all electric appliances, the installation of EV chargers throughout the county and the installation of batteries and other distributed generation facilities.

Budget: \$500,000

Schedule: RFP issued in early FY2025



GAS DISTRIBUTION

FY25 & 26: Pipeline Repair & Replacement / Equipment

Project Scope: These funds will be used for miscellaneous system improvements through-out the year. The nature of work includes leak repairs, pressure regulating station improvements, valve replacements or other unforeseen occurrences which occur through the year and require contractor support.

Budget:	FY2025	\$ 75,000
	FY2026	\$ 75,000

Schedule: All year



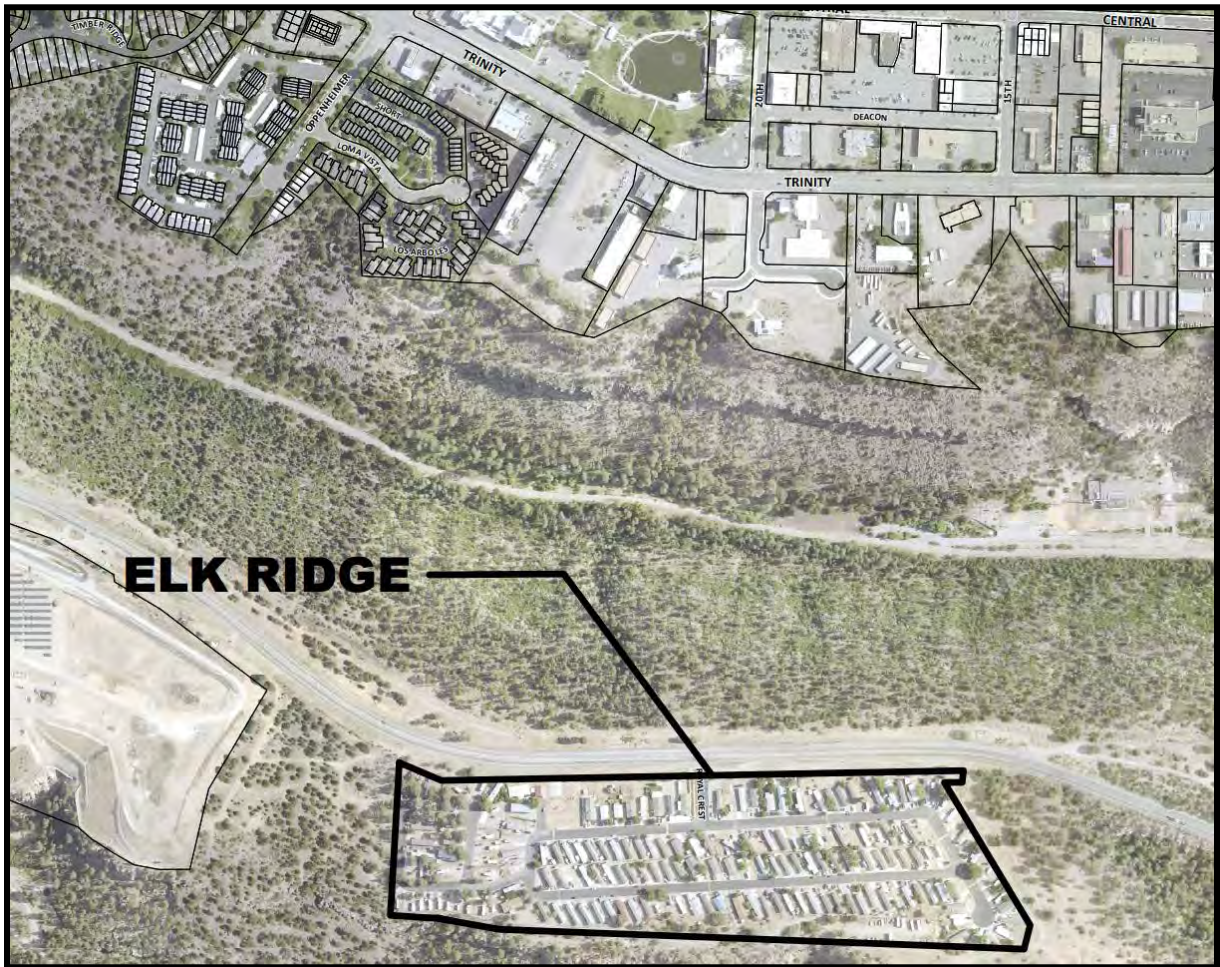
GAS DISTRIBUTION

FY25 & 26: Elk Ridge Gas System

Project Scope: DPU is working with the owners of the Elk Ridge Mobile Home Park to take over the operation of the gas distribution system. An Ordinance from 1978 tasked the County to take ownership of the gas system, discussions with the park owners are underway to transfer the system to the DPU. These funds will be applied to investigate the system, assess the condition, map the system and construct safety improvements.

Budget:	FY2025 Assessment	\$100,000
	FY2026 Replace/Upgrade	\$400,000

Schedule 2025 and 2026



GAS DISTRIBUTION

FY25: Trinity Drive Gas Valve Replacement

Project Scope: There are a number of old gas valves in Trinity Drive between Knecht Street and 20th Street that are installed with mechanical couplings and are vulnerable to leaking. These valves will be replaced with new polyethylene valves.

Budget: \$ 200,000

Schedule: Spring 2025



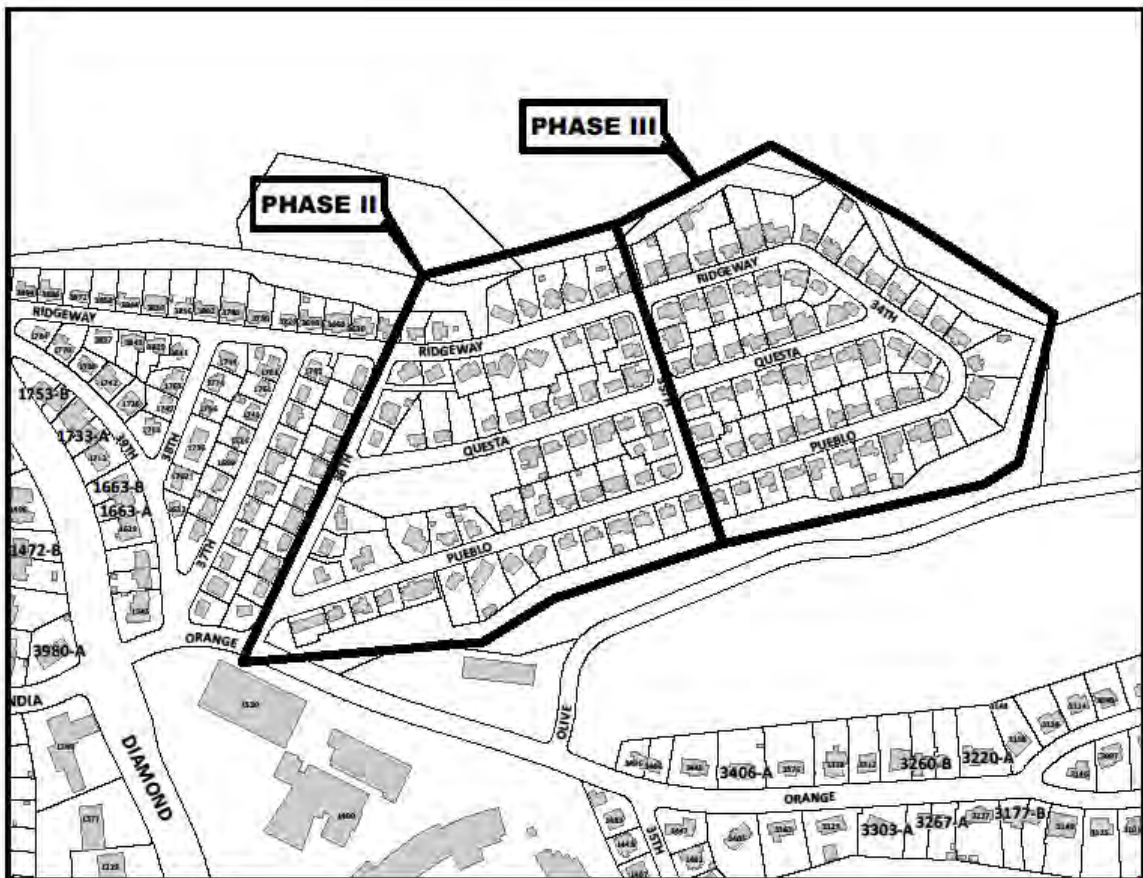
WATER DISTRIBUTION

FY25 & 26: Denver Steels Phase II & Phase III (Public Works Road Project)

Project Scope: This project will be a joint project between DPU and the Public Works Department to re-pave the roadway and replace utility infrastructure beneath the new road. The project will be in the Denver Steels Neighborhood. 1950's vintage sections of waterlines will be replaced. Phase II will be constructed in fiscal year 2025 and Phase III in fiscal year 2026. Clay sewer lines that cross the roads will also be replaced. The water distribution portion of the project will be funded by Drinking Water State Revolving Loans (DWSRL).

Budget:	Phase II FY2025 Water Distribution (DWSRL)	\$ 1,398,495
	Phase II FY2025 Wastewater Collection	\$ 150,000
	Phase III FY2026 Water Distribution (DWSRL)	\$ 1,138,103
	Phase III FY2026 Wastewater Collection	\$ 150,000

Schedule: Phase II Summer 2025 & Phase III Summer 2026



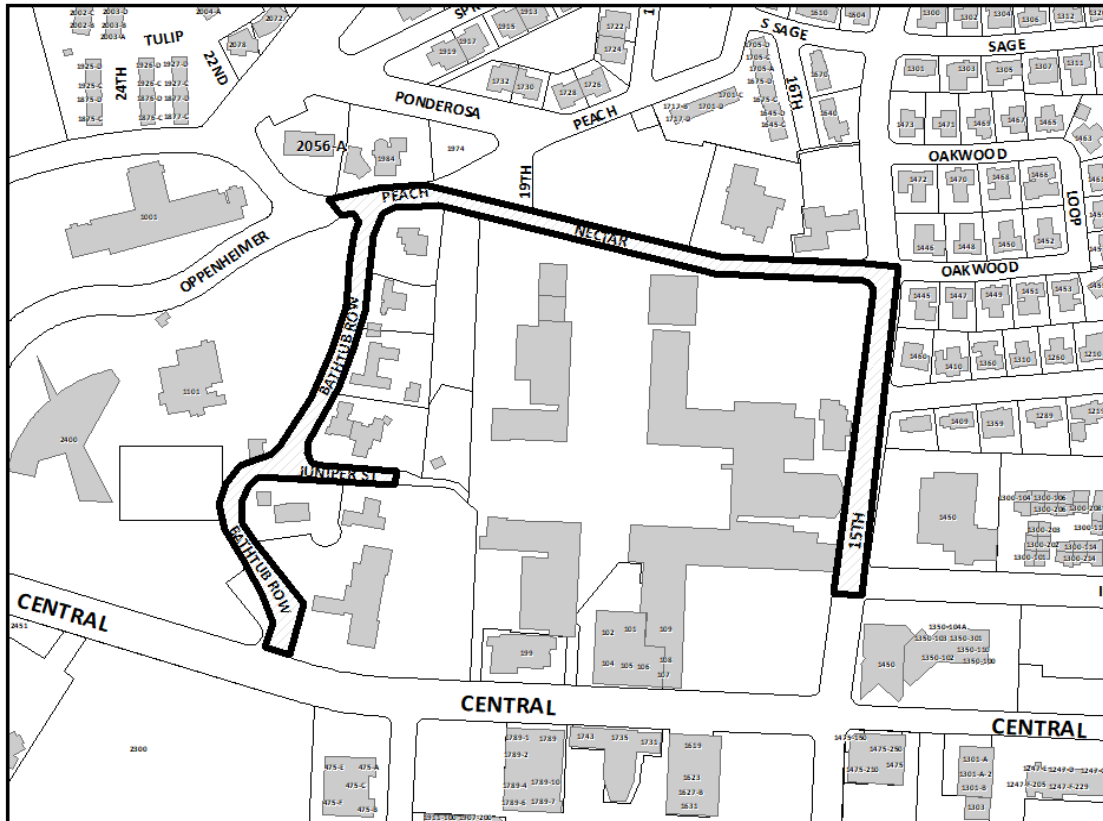
WATER DISTRIBUTION / WATER PRODUCTION / WASTEWATER COLLECTION

FY25: Bathtub Row/Nectar/Peach (Public Works Road Project)

Project Scope: This project will be a joint project between DPU and the Public Works Department to re-pave the roadway and replace utility infrastructure beneath the new road. The project will be on Bathtub Row, Peach Street and Nectar Street. 1940's vintage sections of waterlines will be replaced and sewer lines will be replaced along Bathtub Road. The water distribution portion of the project will be funded by profit transfer monies allocated to the DPU by the County Council.

Budget:	Water Distribution (Profit Transfer)	\$ 1,304,000
	Water Production (DWSRL)	\$ 1,040,000
	Wastewater Collection	\$ 478,000
	Total	\$ 2,822,000

Schedule: Summer 2025



WATER PRODUCTION

FY25: Water Production Tank Piping Upgrades

Project Scope: The project will replace pipeline segments, valves, rehabilitate vaults and phase out an unused pipe gallery which is leaking at the Twin Tank site. Transmission lines serving the Pajarito Tanks 4 & 4A will be reconfigured in preparation of painting Pajarito Tank 4A in 2027.

Budget: \$ 900,000 Construction

Schedule: Design Summer 2024
Construction Winter 2024



WATER PRODUCTION

FY25: Bayo Non-Potable Water Booster Station Refurbishment

Project Scope: The existing Bayo Booster Station, located adjacent to the composting facility, pumps treated effluent from the Los Alamos Wastewater Treatment Plant to a tank at the Los Alamos Middle School. The booster station has been in service for 31 years. The disinfection system, electric gear, valves and miscellaneous mechanical features will be replaced as part of the project. The electric gear and disinfection system are aged and are at the end of their service life. The DPU is negotiating with DOE/NNSA to sell effluent water to the Laboratory for cooling super computers. When this happens the Bayo Booster Station will increase its operation from seven months per year to 12 months per year. The Bayo Booster Station is the single means to pump effluent into Los Alamos and this rehabilitation effort will prepare the facility for many years of reliable operation.

Budget: \$800,000 Loan / \$200,000 Grant (CWSRL)

Schedule: Construction Winter 2024/2025



WATER PRODUCTION

FY25: Water System SCADA Replacement Project

Project Scope: The project will replace the existing SCADA system which was installed in the early 1990s. The existing system is proprietary and at the end of its service life. Many of the components are no longer supported and cannot be repaired or replaced. The new system will be developed with open architecture software which does not require a proprietary service provider. The communication system will be replaced with a fiber optic network and over 40 remote sites will be equipped with new radio terminal units and a new master server will be installed. The project will be funded by a Drinking Water State Revolving Loan (DWSRL).

Budget: \$ 2,020,000

Schedule: Summer 2024 – Fall 2025



WASTEWATER COLLECTION

FY25: Above Ground Force Main Replacement

Project Scope: The above ground 4" steel sewer line which conveys sewage from the Rio Bravo lift station in White Rock is showing signs of failing. This project will replace or rehabilitate the line.

Budget: \$180,000

Schedule: Design Summer 2024
Construction Fall 2024



WASTEWATER COLLECTION

FY25: North Community Backyard Sewer Mains & Services R&R - Phase 1

Project Scope: The project will repair and replace segments of the sewer lines in North Community that are recurring problems and threats of overflowing. This will be completed in three phases beginning in fiscal year 2025.

Budget: FY2025 \$285,000
 FY2026 \$285,000

Schedule: 2025 & 2026



WASTEWATER TREATMENT

FY25: Los Alamos Wastewater Treatment Plant

Fine Screen Replacement

Project Scope: The fine screen at the Los Alamos Wastewater Treatment Plant is nearing the end of its life. The fine screen has been in operation since the plant was commissioned in 2004. The fine screen is located in the entrance works and removes rags and debris from the influent prior to entering the aeration basins. This project will replace the fine screen.

Budget: \$450,000

Schedule: Design Summer 2024
Construction Spring 2025



WASTEWATER TREATMENT

FY25: Repair Aeration Basin Concrete Cracks at Los Alamos WWTP

Project Scope: The concrete aeration basins at the Los Alamos Wastewater Treatment Plant have developed cracks that are beginning to show signs of water seeping through them. The services of an on-call engineer will be secured to prepare specifications for the repair and the repair work will bid for construction.

Budget: \$180,000

Schedule: Winter/Spring 2025



WASTEWATER TREATMENT

FY25: Los Alamos Wastewater Blower Building HVAC Upgrades

Project Scope: The blower building at the Los Alamos Wastewater Treatment Plant houses three large blowers that feed the air injection systems in the two aeration basins. The existing swamp cooler arrangement is not cooling the building adequately causing the blowers to shut-off. This project will replace the HVAC system to address the overheating issue. DPU is currently evaluating the system needs and pursuing a DOE IAC Implementation Grant that will fund 50% of the upgrade cost.

Budget: \$100,000 Wastewater CIP
 \$100,000 DOE IAC Implementation Grant

Schedule: Design Summer 2024
 Construction Spring 2025



ELECTRIC PRODUCTION

FY26: El Vado Controls Upgrade

Project Scope: The controls system at the El Vado hydroelectric plant was last upgraded in 2006. The software and hardware will be upgraded with new components and programmed with some operational efficiencies. The upgrade will replace hardware and instrumentation that is at the end of its service life to provide continued reliable operation of the plant.

Budget: \$550,000

Schedule: Spring 2026



ELECTRIC PRODUCTION

FY26: El Vado Ultrasonic Flow Meter

Project Scope: A new ultrasonic flow meter will be installed on the penstock of the plant. There is no meter currently installed at the plant. The new meter will provide accurate flow metering of the water passing through the plant resulting in some operational efficiencies.

Budget: \$150,000

Schedule: Winter 2025/2026



ELECTRIC PRODUCTION

FY26: Abiquiu PRV Chamber Gates

Project Scope: The chamber housing two 54” by-pass valves at the Abiquiu hydroelectric plant must be de-watered periodically to perform inspections, perform maintenance and replace equipment. The old bulkhead gates that are used to isolate the chambers are worn and mis-aligned, allowing excessive seepage during de-watering operations. Two new bulkhead gates will be fabricated to replace the old gates.

Budget: \$200,000

Schedule: Fall 2025



ELECTRIC PRODUCTION

FY26: Abiquiu Interior Slab

Project Scope: A new concrete slab will be installed beneath the 60-ton bridge crane where trucks enter through the garage door. This area is where large shipments are loaded and unloaded. The new slab will provide a uniform platform to assist in maneuvering heavy loads.

Budget: \$100,000

Schedule: Fall 2025



ELECTRIC DISTRIBUTION

FY26: 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. Areas to be included are:

White Rock: Aragon	\$1,250,000
Los Alamos: Los Pueblos	\$1,200,000

Budget: \$ 2,450,000
Schedule: Year-round design and construction



ELECTRIC DISTRIBUTION

FY26: 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). Areas to be included are: West Jemez Road, Rover and Beryl.

Townsite and White Rock \$ 450,000

Budget: \$ 450,000
Schedule: Year-round design and construction



ELECTRIC DISTRIBUTION

FY26: EA-4 Power Line Replacement

Project Scope: The EA4 line is a separate feeder supplied by LANL to the County. The line enters the service area at NM502 Entrance and crosses 5 canyons to Feed the Townsite Sewer Plant, East Gate Business area, Townsite water wells in Rendija Canyon and the Totavi gas station. The line has no access over much of its length. The line was constructed in the 60's.

Budget: \$ 7,500,000
Schedule: 2026

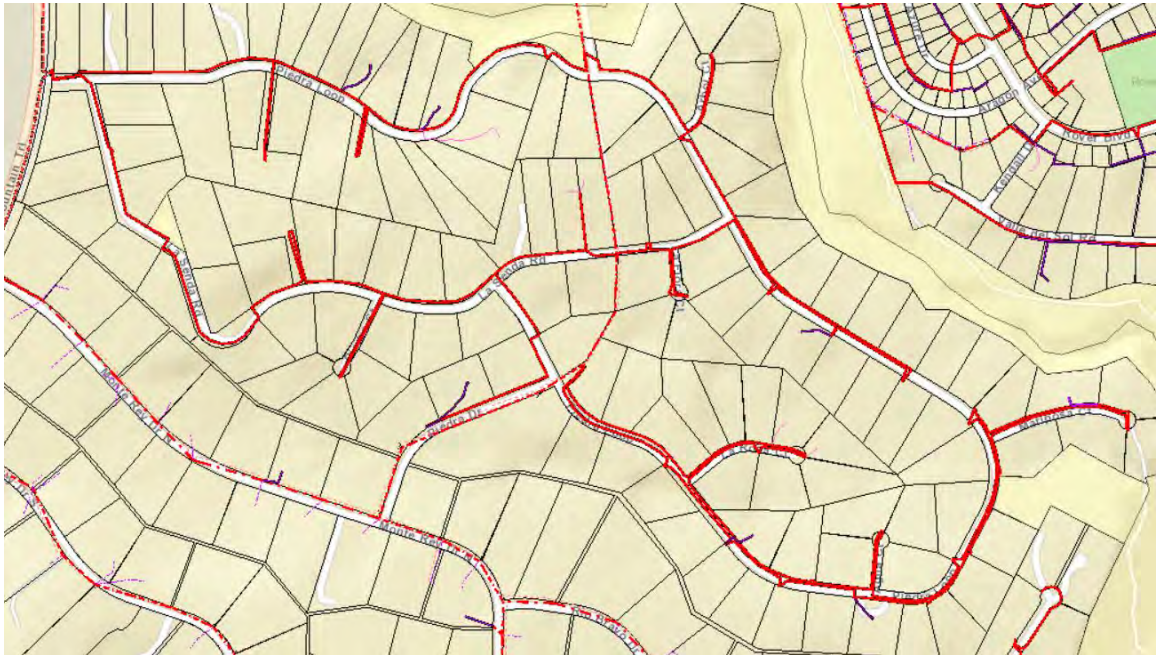


ELECTRIC DISTRIBUTION

FY26: White Rock Piedra Loop Underground Replacement

Project Scope: The project will replace the direct buried conductors with new conductors in conduit, new switches and new transformers in the Piedra Loop neighborhood in White Rock.

Budget: \$ 1,000,000
Schedule: Summer 2026



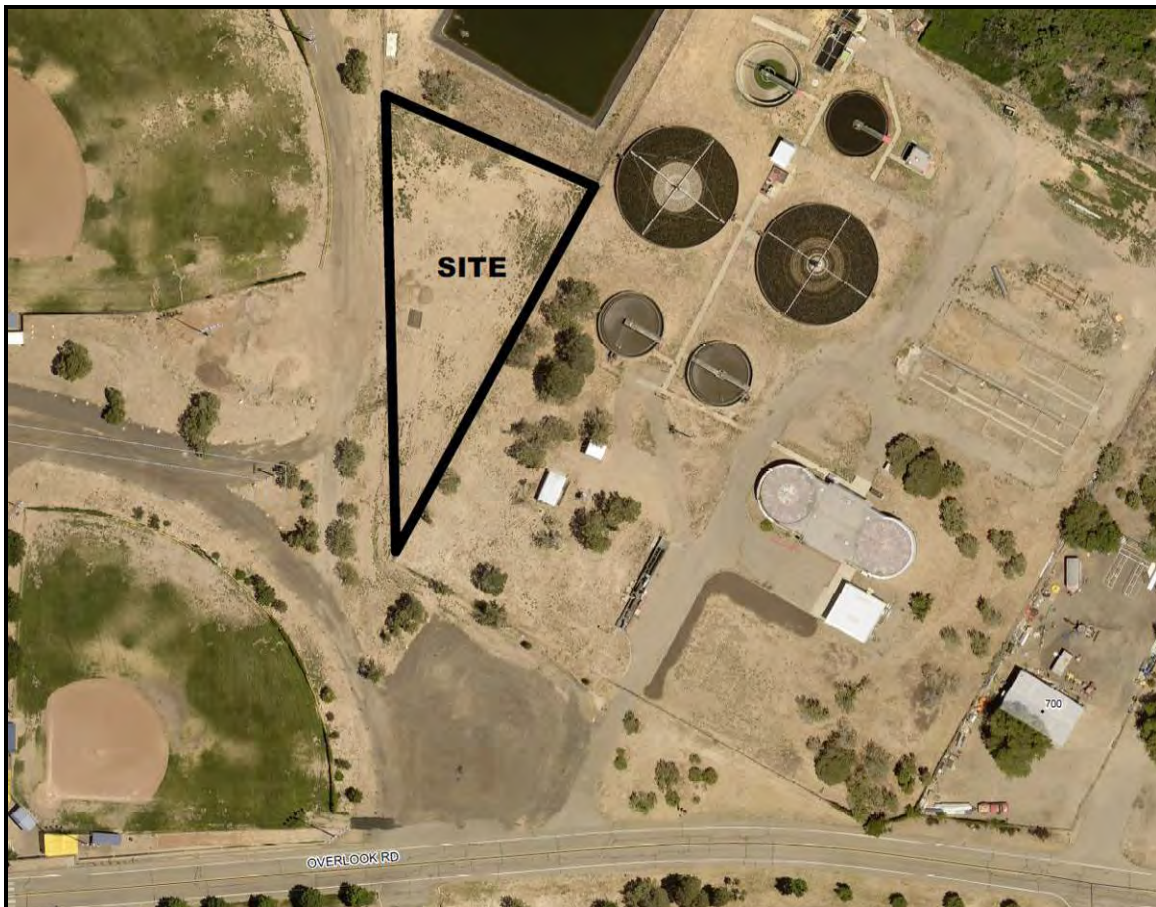
ELECTRIC/GAS/WATER/SEWER

FY26: GWS/ED Maintenance Facility at White Rock WWTP

Project Scope: Construct a maintenance shop in White Rock for all utility crews to store materials, a break room, restrooms and workstation. The facility will result in crews working in White Rock spending less time in transit to and from Los Alamos. Onsite stock of materials will facilitate work and result in a faster response time in emergencies.

Electric	\$ 75,000
Gas	\$ 75,000
Water Distribution	\$ 75,000
Water Production	\$ 75,000
Wastewater	\$ 75,000
Total	\$375,000

Schedule: Fall 2025



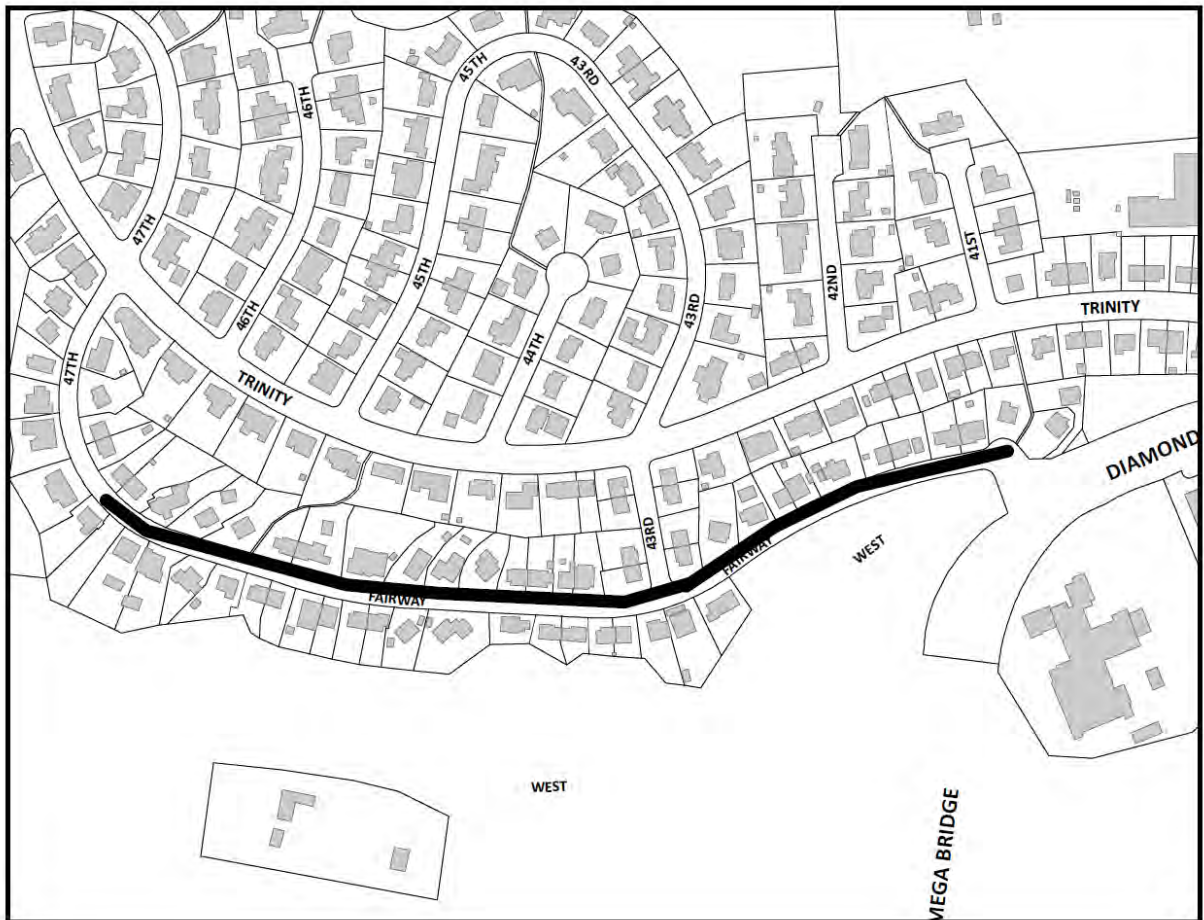
WATER DISTRIBUTION / WASTEWATER COLLECTION

FY26: Fairway (Public Works Road Project)

Project Scope: This project will be a joint project between DPU and the Public Works Department to re-pave the roadway and replace utility infrastructure beneath the new road. The project will be on Fairway in the Western Area of Los Alamos. 1950's vintage sections of waterlines will be replaced and sewer lines will be replaced beneath the roads to be paved. The water distribution portion of the project will be funded by profit transfer monies allocated to the DPU by the County Council.

Budget:	Water Distribution (Profit Transfer)	\$ 886,200
	<u>Wastewater Collection</u>	<u>\$ 120,000</u>
	Total	\$1,006,200

Schedule: Summer 2026



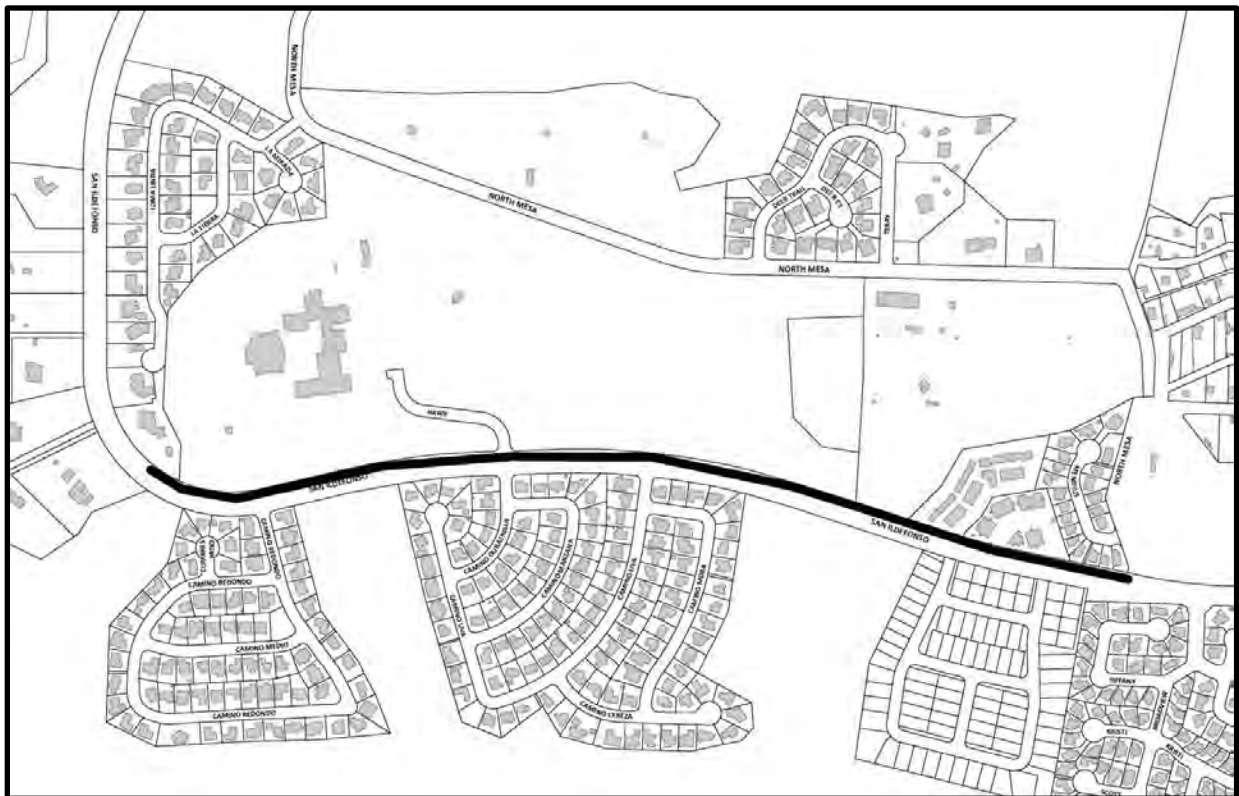
WATER DISTRIBUTION

FY26: San Ildefonso Road 8" Waterline Replacement

Project Scope: This project will replace 2,000 feet of 8" cast iron waterline which is at capacity and at the end of its service life. The line will be upgraded to 12" line to add capacity to serve planned new development on North Mesa. An application will be made to the New Mexico Water Trust Board (WTB) for consideration in the 2025 legislature. If successful, the award will be a grant in the amount of \$1,200,000 and low interest loan in the amount of \$800,000.

Budget: Water Distribution (WTB) \$ 2,000,000
 Water Distribution (CIP) \$ 300,000

Schedule: Summer/Fall 2026



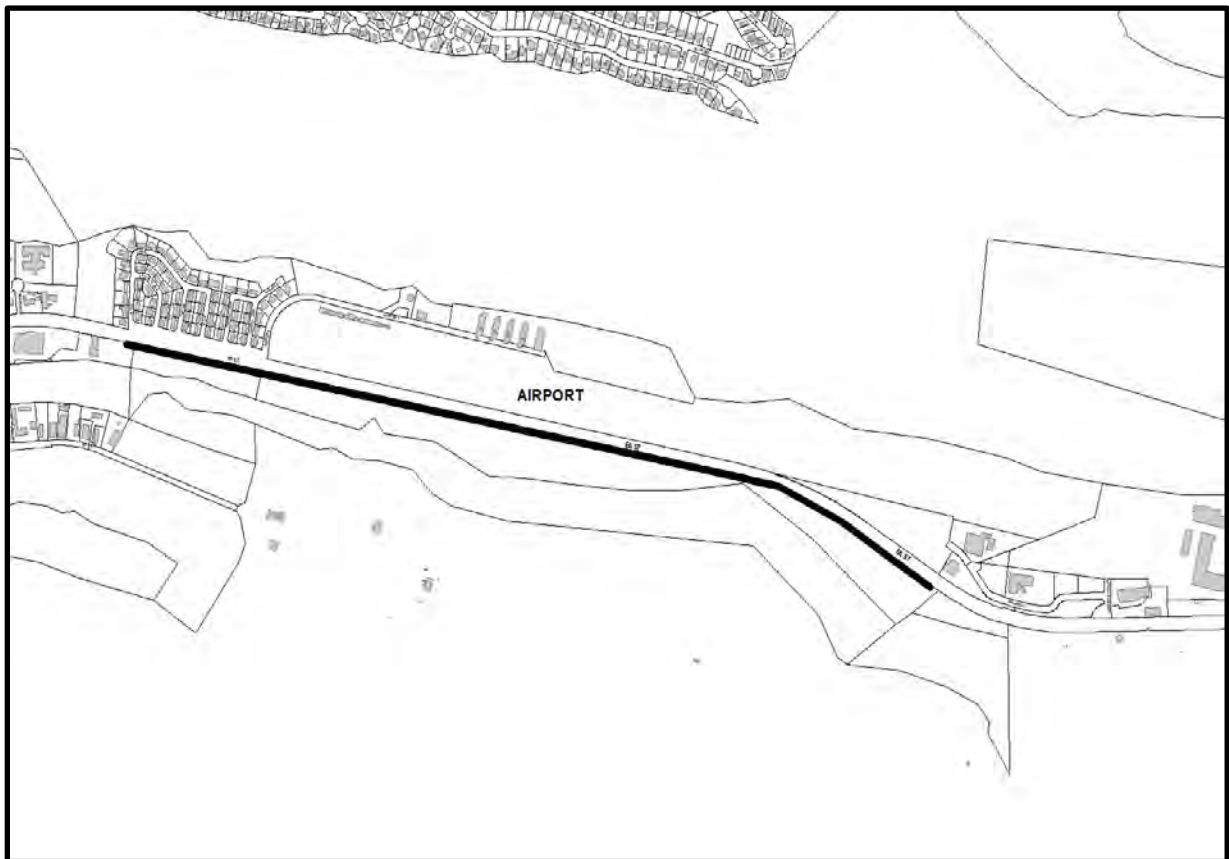
WATER PRODUCTION

FY26: Townsite Transmission Line Replacement Phase I (East Road)

Project Scope: The project will replace a 14" steel transmission line that was installed in 1949. The pipeline is experiencing leaks due to corrosion of the pipeline and couplings. The leaks are occurring more frequent, and a number of customers are impacted while repairs are being made. An application will be made to the New Mexico Water Trust Board (WTB) for consideration in the 2025 legislature. If successful, the award will be a grant in the amount of \$1,500,000 and low interest loan in the amount of \$1,000,000.

Budget:	Water Production (WTB)	\$,2,500,000
	Water Production (CIP)	\$ 383,500

Schedule:	Design Summer 2025
	Construction Summer 2026



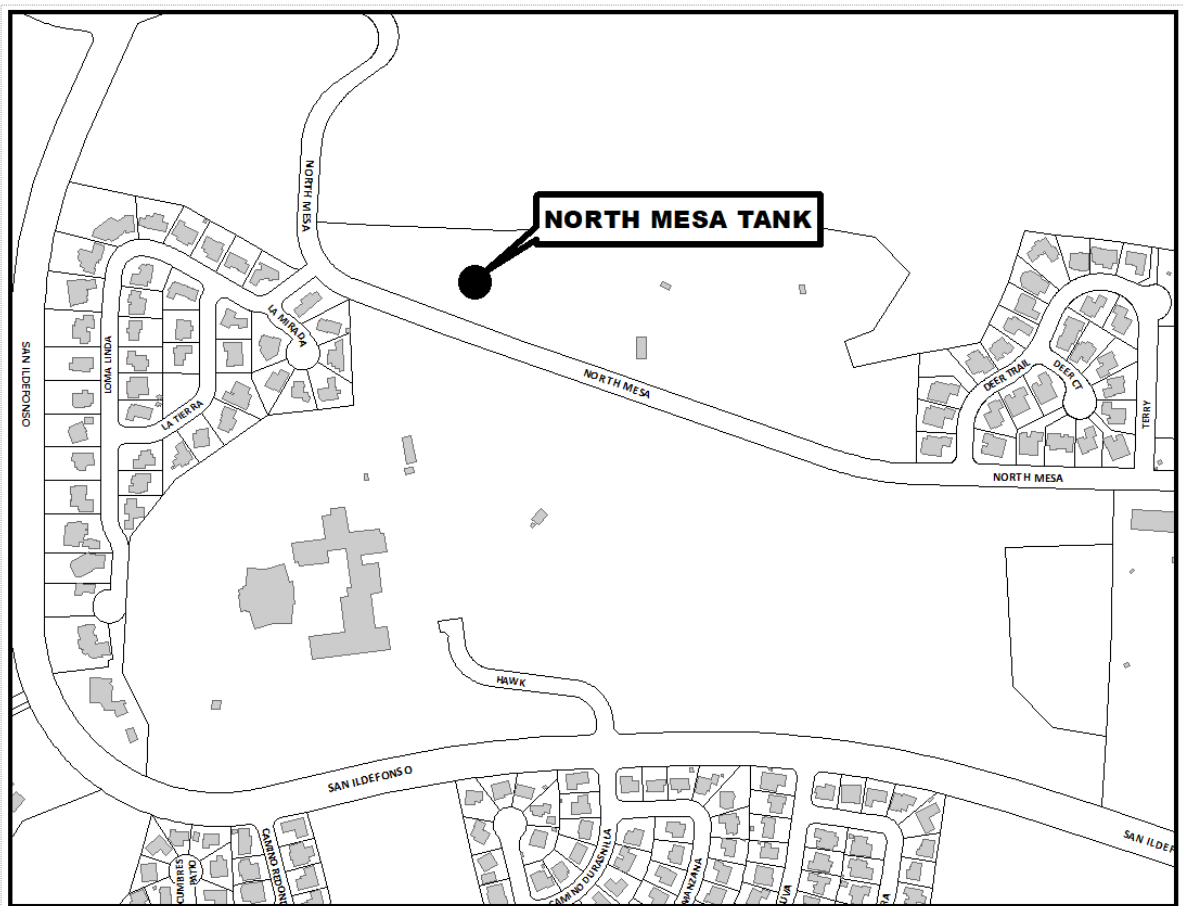
WATER PRODUCTION

FY26: North Mesa Tank Altitude Valve

Project Scope: The project will install a new altitude valve to fill the North Mesa Tank adjacent to the Los Alamos Middle School. The tank is currently filled by a control valve located half a mile away. The existing control valve failed recently from normal wear and is in need of replacement. Filling the tank with an altitude valve is a more reliable method of filling the tank.

Budget: \$ 400,000

Schedule: Winter 2025



WASTEWATER TREATMENT

FY26: Convert Effluent Washwater System to Gravity Feed

Project Scope: The existing wash-water system uses a booster station to pressurize the water for use at the Los Alamos Wastewater Plant. An 8" ductile iron pipeline abandoned as part of the Bayo Lift Station Elimination project will be re-purposed to convey effluent water to the plant. The water will no longer have to be pumped and chlorinated onsite.

Budget: \$300,000

Schedule: Winter/Spring 2026



**Cash Projection by Priority of Budgeted Expenditures Schedule
FY2025 Budget**

	Electric Prod	Elec Dist	Gas	Water Prod	Water Dist	Wastewater	TOTAL
Beginning Cash - Unrestricted per FY23 ACFR	\$ 3,704,706	\$ (2,573,691)	\$ (882,306)	\$ 12,907,849	\$ (3,156,912)	\$ 3,867,330	\$ 13,866,976
Beginning Cash - Restricted Including Reserves per FY23 ACFR	\$ 13,075,228	\$ 1,419,425	-	\$ 190,983	-	\$ 1,057,055	\$ 15,742,691
Total Cash Per FY23 ACFR	\$ 16,779,934	\$ (1,154,266)	\$ (882,306)	\$ 13,098,832	\$ (3,156,912)	\$ 8,407,059	\$ 29,609,668
Beginning Cash - Unrestricted per FY24 Projected	\$ 2,173,213	\$ (7,666,391)	\$ 1,519,031	\$ 8,342,315	\$ 2,063,182	\$ 547,276	\$ 6,978,626
Beginning Cash - Restricted Including Reserves per FY24 Projected	\$ 13,075,228	\$ 1,572,376	-	\$ 190,983	-	-	\$ 14,838,587
Total Cash Per FY24 Projected	\$ 15,248,441	\$ (6,094,015)	\$ 1,519,031	\$ 8,533,298	\$ 2,063,182	\$ 547,276	\$ 21,817,213

Total Budgeted Revenue (including transfers-in/grants/loans)	48,449,427	17,179,690	11,343,510	10,763,417	8,902,976	8,765,948	105,404,968
Intrafund Charges/Commodities	9,385,265	(9,385,265)	(7,000,000)	3,957,464	(3,957,464)	-	(7,000,000)

Budgeted Expenditures by Priority per Charter or Utilities Financial Policies

1. Current Operations Budget (Including Normal Maintenance) Expense	(54,835,160)	(5,624,846)	(2,885,661)	(4,615,532)	(3,098,435)	(5,285,283)	(76,344,917)
2. Bond & Other Debt Service Expense	(432,114)	(1,015,816)	-	(994,724)	-	(851,887)	(3,294,541)
3b. Capital Plan for FY2025 - Replacement Expense	-	-	-	-	-	-	-
4a. Franchise Fee (paid to the General Fund) Expense	-	(419,290)	(219,139)	-	-	-	(638,429)
4b. In Lieu Taxes (paid to the General Fund) Expense	-	(250,900)	(91,300)	-	-	-	(342,200)
5a. Capital Additions and Improvements for FY2025 - Capital Expense	(1,045,000)	(2,000,000)	(375,000)	(4,960,000)	(1,398,495)	(1,973,000)	(11,751,495)

Cash Projection for Other Utilities Reserves per Schedule of Funds

3a. Replacement Reserve (Capital Expenditures Reserve) Net Addition/Reduction	-	-	-	-	-	-	-
3a. Move unrestricted cash to restricted cash to fund Replacement Reserve	-	-	-	-	-	-	-
w. Net Add/Reduction - Util Operating Reserve	-	-	-	-	-	-	-
x. Net Add/Reduction - Util Retirement/Reclamation Reserve	-	-	-	-	-	-	-
y. Net Add/Reduction - Util Rate Stabilization Reserve	(1,121,098)	-	-	-	-	-	(1,121,098)
z. Net Add/Reduction - Util Contingency Reserve	-	-	-	-	-	-	-
w-z Move unrestricted cash to restricted cash to fund Other Utilities Reserves	1,121,098	-	-	-	-	-	1,121,098

Total Projected Cash Use (excluding transfers from Unrestricted to Restricted - items

3a. and w through x.)	(56,312,274)	(18,696,117)	(10,571,100)	(10,570,256)	(8,454,394)	(8,110,170)	(112,714,311)
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Net Cash Budgeted Sources and Uses (Operating Profit)

	\$ 1,522,418	\$ (1,516,427)	\$ 772,410	\$ 4,150,625	\$ 448,582	\$ 655,778	\$ 6,033,386
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6a. Budgeted Revenue Transfer (5% ED & GA Retail Sales excluding County/Schools)

	-	(721,179)	(527,058)	-	-	-	(1,248,237)
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6b. All Remaining Operating Profits (after initial 5% Revenue Transfer) prior to funding reserve targets. See unfunded reserves balances below.

	\$ 1,522,418	\$ (2,237,606)	\$ 245,352	\$ 4,150,625	\$ 448,582	\$ 655,778	\$ 4,785,149
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Cash Projection by Priority of Budgeted Expenditures Schedule
 FY2025 Budget

	Electric Prod	Elec Dist	Gas	Water Prod	Water Dist	Wastewater	TOTAL
Projected Ending Cash - Unrestricted FY24 Proposed	\$ 7,306,246	\$ (9,324,507)	\$ 1,764,383	\$ 12,561,724	\$ 2,511,764	\$ 145,999	\$ 14,965,608
Projected Ending Cash - Restricted FY24 Proposed	\$ 9,464,613	\$ 992,886	\$ -	\$ 122,199	\$ -	\$ 1,057,055	\$ 11,636,753
Total Projected Ending Cash FY24 Proposed	\$ 16,770,859	\$ (8,331,621)	\$ 1,764,383	\$ 12,683,923	\$ 2,511,764	\$ 1,203,054	\$ 26,602,362
Funded Reserve Balances	\$ 9,464,613	\$ 992,886	\$ -	\$ 122,199	\$ -	\$ 1,057,055	\$ 14,621,594
Reserve Targets	\$ 11,602,619	\$ 9,491,881	\$ 2,279,706	\$ 4,453,634	\$ 2,523,682	\$ 4,612,803	\$ 34,964,325
Total Reserves Over<Under> Target	\$ (2,138,006)	\$ (8,498,995)	\$ (2,279,706)	\$ (4,331,435)	\$ (2,523,682)	\$ (3,555,748)	\$ (20,342,730)

**Schedule of Funds
FY2025 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 FY2023 ACFR	-	-	-	-	-	-	-
Net Change in Reserve FY2024 to be booked June 30	-	-	-	-	-	-	-
Projected Balance FY2024	-	-	-	-	-	-	-
Budgeted Additions to the Reserve FY2025	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2025	-	-	-	-	-	-	-
Budgeted Balance FY2025	-	-	-	-	-	-	-
TARGET FY2025	2,997,202	2,694,537	1,598,050	2,246,304	1,549,218	2,642,642	13,727,952
Debt Service Reserve (as required by loan docs)							
Beginning Balance FY2023 ACFR	1,662,936	1,419,425	-	190,983	-	717,755	3,991,099
Net Change in Reserve FY2024 to be booked June 30	(1,024,755)	(426,539)	-	(68,784)	-	-	-
Projected Balance FY2024	638,181	992,886	-	122,199	-	717,755	-
Budgeted Additions to the Reserve FY2025	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2025	-	-	-	-	-	-	-
Budgeted Balance FY2025	638,181	992,886	-	122,199	-	717,755	3,991,099
TARGET FY2025	638,181	992,886	-	122,199	-	717,755	2,471,021
Retirement/Reclamation Reserve (per agreements)							
Beginning Balance FY2023 ACFR	11,412,293	-	-	-	-	-	11,412,293
Net Change in Reserve FY2024 to be booked June 30	(1,464,763)	-	-	-	-	-	-
Projected Balance FY2024	9,947,530	-	-	-	-	-	-
Budgeted Additions to the Reserve FY2025	39,000	-	-	-	-	-	39,000
Budgeted Reductions to the Reserve FY2025	(1,160,098)	-	-	-	-	-	(1,160,098)
Budgeted Balance FY2025	8,826,432	-	-	-	-	-	10,291,195
TARGET FY2025	6,718,771	-	-	-	-	-	6,718,771
Capital Expenditures Reserve							
Beginning Balance FY2023 ACFR	-	-	-	-	-	-	-
Net Change in Reserve FY2024 to be booked June 30	-	-	-	-	-	-	-
Projected Balance FY2024	-	-	-	-	-	-	-
Budgeted Additions to the Reserve FY2025	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2025	-	-	-	-	-	-	-
Budgeted Balance FY2025	-	-	-	-	-	-	-
TARGET FY2023 (annual deprec + 2.5%)	1,248,466	1,257,735	408,295	1,628,381	517,714	875,357	5,935,949
Rate Stabilization Reserve (where pass-through rate for commodities not in place)							
Beginning Balance FY2023 ACFR	-	-	-	-	-	-	-
Net Change in Reserve FY2024 to be booked June 30	-	-	-	-	-	-	-

Schedule of Funds
FY2025 Budget

	Electric Prod	Elec Dist	Gas	Water Prod	Water Dist	Wastewater	TOTAL
Projected Balance FY2024	-	-	-	-	-	-	-
Budgeted Additions to the Reserve FY2025	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2025	-	-	-	-	-	-	-
Budgeted Balance FY2025	-	-	-	-	-	-	-
TARGET FY2025	-	4,000,000	-	-	-	-	4,000,000

Contingency Reserve (single largest equipment with potential for failure DPU Asset Team)

Beginning Balance FY2023 ACFR	-	-	-	-	-	339,300	339,300
Net Change in Reserve FY2024 to be booked June 30	-	-	-	-	-	-	-
Projected Balance FY2024	-	-	-	-	-	339,300	-
Budgeted Additions to the Reserve FY2025	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2025	-	-	-	-	-	-	-
Budgeted Balance FY2025	-	-	-	-	-	339,300	339,300
TARGET FY2025	-	546,722	273,361	456,750	456,750	377,049	2,110,632

Bond Proceeds Restricted

Beginning Balance FY2023 ACFR	-	-	-	-	-	-	-
Net Change in Reserve FY2024 to be booked June 30	-	-	-	-	-	-	-
Projected Balance FY2024	-	-	-	-	-	-	-
Budgeted Additions to the Reserve FY2025	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve FY2025	-	-	-	-	-	-	-
Budgeted Balance FY2025	-	-	-	-	-	-	-
TARGET FY2025	-	-	-	-	-	-	-

TOTAL RESERVES/RESTRICTED CASH

Beginning Balance FY2023 ACFR	13,075,229	1,419,425	-	190,983	-	1,057,055	15,742,692
Net Change in Reserve FY2024 to be booked June 30	(2,489,518)	(426,539)	-	(68,784)	-	-	-
Projected Balance FY2024	10,585,711	992,886	-	122,199	-	1,057,055	-
Budgeted Additions to the Reserve FY2025	39,000	-	-	-	-	-	39,000
Budgeted Reductions to the Reserve FY2025	(1,160,098)	-	-	-	-	-	(1,160,098)
Budgeted Balance FY2025	9,464,613	992,886	-	122,199	-	1,057,055	14,621,594
TARGET FY2025	11,602,619	9,491,881	2,279,706	4,453,634	2,523,682	4,612,803	34,964,325

Total Reserves Over<Under> Target

	(2,138,006)	(8,498,995)	(2,279,706)	(4,331,435)	(2,523,682)	(3,555,748)	(20,342,730)
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**Capital Plan with Funding Sources Schedule
FY2025 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	-	-	-	-	-	-	-
Capital Projects Funded through Debt	1,045,000	2,000,000	375,000	4,960,000	1,398,495	1,973,000	11,751,495
Capital Projects Funded through Grants	-	-	-	-	-	-	-
Capital Projects Funded through Other Sources	-	-	-	-	-	-	-
Total Capital Projects	1,045,000	2,000,000	375,000	4,960,000	1,398,495	1,973,000	11,751,495

Cash Projection by Priority of Budgeted Expenditures Schedule
FY2025 to FY2034

ELECTRIC PRODUCTION

	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
Beginning Cash - Unrestricted per FY23 ACFR	\$ 3,704,706									
Beginning Cash - Restricted Including Reserves per FY23 ACFR	\$ 13,075,228									
Total Cash	\$ 16,779,934									
Beginning Cash - Unrestricted per Current FY Projected	\$ 2,179,213	\$ 6,185,148	\$ 7,837,013	\$ 8,467,906	\$ 8,445,876	\$ 8,606,101	\$ 8,567,101	\$ 9,051,872	\$ 9,012,872	\$ 4,868,693
Beginning Cash - Restricted Including Reserves per Current FY Projected	\$ 13,075,228	\$ 10,585,711	\$ 9,464,613	\$ 9,450,324	\$ 9,472,354	\$ 9,312,129	\$ 9,351,129	\$ 8,866,358	\$ 8,905,358	\$ 13,049,538
Total Cash Current FY Projected	\$ 15,248,441	\$ 16,770,859	\$ 17,301,626	\$ 17,918,230	\$ 17,918,230	\$ 17,918,230	\$ 17,918,230	\$ 17,918,230	\$ 17,918,230	\$ 17,918,231

Total Budgeted Revenue (including transfers-in/grants/loans)	48,449,427	49,334,785	50,140,086	58,719,318	70,898,266	67,974,533	72,558,207	78,683,918	79,091,540	79,511,390
Intrafund Charges/Commodities	9,385,265	9,506,071	9,601,131	9,823,080	9,921,310	10,020,523	10,380,235	10,484,037	10,588,877	10,588,877

Budgeted Expenditures by Priority per Charter or Utilities Financial Policies

1. Current Operations Budget (Including Normal Maintenance) Expense	(54,835,160)	(56,888,052)	(58,708,253)	(67,628,443)	(80,411,683)	(77,594,364)	(82,938,441)	(89,167,955)	(89,680,417)	(90,100,267)
2. Bond & Other Debt Service Expense	(432,114)	(422,036)	(416,361)	(413,955)	(407,893)	(400,692)	-	-	-	-
3b. Capital Plan for FY2025 - Replacement Expense	-	-	-	-	-	-	-	-	-	-
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 FY2025 - Capital Expense	(1,045,000)	(1,000,000)	-	(500,000)	-	-	-	-	-	-

Cash Projection for Other Utilities Reserves per Schedule of Funds

3a. Replacement Reserve (Capital Expenditures Reserve) Net Addition/Reduction	-	-	-	-	-	-	-	-	308,415	-
3a. Move unrestricted cash to restricted cash to fund Replacement Reserve	-	-	-	-	-	-	-	-	(308,415)	-
w. Net Add/Reduction - Util Operating Reserve	-	-	-	-	-	-	-	-	3,796,765	-
x. Net Add/Reduction - Util Retirement/Reclamation Reserve	(1,464,763)	(1,121,098)	(14,289)	22,030	(160,225)	39,000	39,000	39,000	39,000	39,000
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	1,464,763	1,121,098	14,289	(22,030)	160,225	(39,000)	(39,000)	(39,000)	(3,835,765)	(39,000)

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

	\$ 1,522,418	\$ 530,768	\$ 616,604	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
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Net Cash Budgeted Sources and Uses (Operating Profit)

	\$ 1,522,418	\$ 530,768	\$ 616,604	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
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6a. Budgeted Revenue Transfer (5% ED & GA Retail Sales excluding County/Schools)

	\$ 1,522,418	\$ 530,768	\$ 616,604	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
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6b. All Remaining Operating Profits (after initial 5% Revenue Transfer) prior to funding reserve targets. See unfunded reserves balances below.

Projected Ending Cash - Unrestricted	\$ 6,185,148	\$ 7,837,013	\$ 8,467,906	\$ 8,445,876	\$ 8,606,101	\$ 8,567,101	\$ 9,051,872	\$ 9,012,872	\$ 4,868,693	\$ 4,829,693
Projected Ending Cash - Restricted	\$ 10,585,711	\$ 9,464,613	\$ 9,450,324	\$ 9,472,354	\$ 9,312,129	\$ 9,351,129	\$ 8,866,358	\$ 8,905,358	\$ 13,049,538	\$ 13,088,538
Total Projected Ending Cash	\$ 16,770,859	\$ 17,301,626	\$ 17,918,230	\$ 17,918,230	\$ 17,918,230	\$ 17,918,230	\$ 17,918,230	\$ 17,918,230	\$ 17,918,231	\$ 17,918,231

Funded Reserve Balances	\$ 10,585,711	\$ 9,464,613	\$ 9,450,324	\$ 9,472,354	\$ 9,312,129	\$ 9,351,129	\$ 8,866,358	\$ 8,905,358	\$ 13,049,538	\$ 13,088,538
Reserve Targets	\$ 11,720,873	\$ 10,662,569	\$ 10,800,069	\$ 10,942,169	\$ 11,089,027	\$ 11,240,806	\$ 10,818,236	\$ 10,922,474	\$ 11,029,838	\$ 11,140,423
Total Reserves Over/Under> Target	\$ (1,135,162)	\$ (1,197,956)	\$ (1,349,745)	\$ (1,469,815)	\$ (1,776,898)	\$ (1,889,677)	\$ (1,951,878)	\$ (2,017,116)	\$ 2,019,700	\$ 1,948,115

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

Schedule of Funds
 FY2025 to FY2034
 ELECTRIC PRODUCTION

	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
Operations Reserve (180 days of bud operations and maint)										
Beginning Balance	-	-	-	-	-	-	-	-	-	3,796,765
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	3,796,765	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	3,796,765	3,796,765
TARGET	4,101,259	2,997,202	3,087,118	3,179,731	3,275,123	3,373,377	3,474,578	3,578,815	3,686,180	3,796,765
Debt Service Reserve (as required by loan docs)										
Beginning Balance	1,662,936	638,181	638,181	638,181	638,181	638,181	638,181	114,410	114,410	114,410
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	(1,024,755)	-	-	-	-	-	(523,771)	-	-	-
Budgeted Balance	638,181	638,181	638,181	638,181	638,181	638,181	114,410	114,410	114,410	114,410
TARGET	638,181	638,181	638,181	638,181	638,181	638,181	114,410	114,410	114,410	114,410
Retirement/Reclamation Reserve (per agreements)										
Beginning Balance	11,412,293	9,947,530	8,826,432	8,812,143	8,834,173	8,673,948	8,712,948	8,751,948	8,790,948	8,829,948
Budgeted Additions to the Reserve	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000
Budgeted Reductions to the Reserve	(1,503,763)	(1,160,098)	(53,289)	(16,970)	(199,225)	-	-	-	-	-
Budgeted Balance	9,947,530	8,826,432	8,812,143	8,834,173	8,673,948	8,712,948	8,751,948	8,790,948	8,829,948	8,868,948
TARGET	6,675,018	6,718,771	6,766,355	6,815,842	6,867,308	6,920,833	6,920,833	6,920,833	6,920,833	6,920,833
Capital Expenditures Reserve (annual deprec + 2.5%)										
Beginning Balance	-	-	-	-	-	-	-	-	-	308,415
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	308,415	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	308,415	308,415
TARGET (annual deprec + 2.5%)	308,415	308,415	308,415	308,415	308,415	308,415	308,415	308,415	308,415	308,415
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	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-

Schedule of Funds
 FY2025 to FY2034
 ELECTRIC PRODUCTION

	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
TOTAL RESERVES/RESTRICTED CASH										
Beginning Balance	13,075,229	10,585,711	9,464,613	9,450,324	9,472,354	9,312,129	9,351,129	8,866,358	8,905,358	13,049,538
Budgeted Additions to the Reserve	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	4,144,180	39,000
Budgeted Reductions to the Reserve	(2,528,518)	(1,160,098)	(53,289)	(16,970)	(199,225)	-	(523,771)	-	-	-
Budgeted Balance	10,585,711	9,464,613	9,450,324	9,472,354	9,312,129	9,351,129	8,866,358	8,905,358	13,049,538	13,088,538
TARGET	11,720,873	10,662,569	10,800,069	10,942,169	11,089,027	11,240,806	10,818,236	10,922,474	11,029,838	11,140,423
Total Reserves Over<Under> Target	(1,135,162)	(1,197,956)	(1,349,745)	(1,469,815)	(1,776,898)	(1,889,677)	(1,951,878)	(2,017,116)	2,019,700	1,948,115

**Capital Plan with Funding Sources Schedule
FY2025 to FY2034**

See 10-Year Capital Plan for Detailed Listing of Projects

ELECTRIC PRODUCTION

	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
Capital Projects Funded through Reserve or Unrestricted Cash	1,045,000	1,000,000	-	500,000	-	-	-	-	-	-
Capital Projects Funded through Debt	-	-	-	-	-	-	-	-	-	-
Capital Projects Funded through Grants	-	-	-	-	-	-	-	-	-	-
Capital Projects Funded through Other Sources	-	-	-	-	-	-	-	-	-	-
Total Capital Projects	1,045,000	1,000,000	-	500,000	-	-	-	-	-	-

Cash Projection by Priority of Budgeted Expenditures Schedule
FY2025 to FY2034

ELECTRIC DISTRIBUTION

	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
Beginning Cash - Unrestricted per FY23 ACFR	\$ (2,573,691)									
Beginning Cash - Restricted Including Reserves per FY23 ACFR	\$ 1,419,425									
Total Cash	\$ (1,154,266)									
Beginning Cash - Unrestricted per Current FY Projected	\$ (7,666,391)	\$ (9,324,507)	\$ (8,866,212)	\$ (6,713,739)	\$ (5,008,105)	\$ (1,835,644)	\$ 1,987,998	\$ 4,386,480	\$ 7,994,388	\$ 1,612,926
Beginning Cash - Restricted Including Reserves per Current FY Projected	\$ 1,572,376	\$ 992,886	\$ 992,886	\$ 992,886	\$ 992,886	\$ 992,886	\$ 992,886	\$ 739,397	\$ 739,397	\$ 11,049,411
Total Cash Current FY Projected	\$ (6,094,015)	\$ (8,331,621)	\$ (7,873,326)	\$ (5,720,853)	\$ (4,015,219)	\$ (842,758)	\$ 2,980,884	\$ 5,125,877	\$ 8,733,785	\$ 12,662,337

Total Budgeted Revenue (including transfers-in/grants/loans)	17,179,690	28,621,079	23,633,866	23,952,988	26,990,037	27,377,822	24,566,569	25,497,243	26,545,653	27,337,252
Intrafund Charges/Commodities	(9,385,265)	(9,506,071)	(9,476,441)	(9,823,080)	(9,921,310)	(10,020,523)	(10,380,235)	(10,484,037)	(10,588,877)	(10,588,877)

Budgeted Expenditures by Priority per Charter or Utilities Financial Policies

1. Current Operations Budget (Including Normal Maintenance) Expense	(5,624,846)	(5,206,046)	(4,822,281)	(4,984,224)	(5,083,316)	(5,253,890)	(5,509,848)	(5,677,828)	(5,848,603)	(6,031,708)
2. Bond & Other Debt Service Expense	(1,015,816)	(1,178,311)	(1,161,970)	(1,802,847)	(1,996,129)	(2,146,310)	(1,857,931)	(2,016,601)	(2,374,630)	(2,371,915)
3b. Capital Plan for FY2025 - Replacement Expense	-	-	-	-	-	-	-	-	-	-
4a. Franchise Fee (paid to the General Fund) Expense	(419,290)	(450,168)	(590,847)	(598,825)	(674,751)	(684,446)	(614,165)	(637,432)	(663,642)	(683,432)
4b. In Lieu Taxes (paid to the General Fund) Expense	(250,900)	(250,900)	(250,900)	(250,900)	(250,900)	(250,900)	(250,900)	(250,900)	(250,900)	(250,900)
5a. Capital Additions and Improvements for FY2025 - Capital Expense	(2,000,000)	(10,775,000)	(4,350,000)	(3,900,000)	(4,950,000)	(4,200,000)	(2,750,000)	(1,700,000)	(1,700,000)	(1,700,000)

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	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-

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

Net Cash Budgeted Sources and Uses (Operating Profit)	(18,696,117)	(27,366,496)	(20,652,439)	(21,359,876)	(22,876,406)	(22,556,069)	(21,363,079)	(20,766,798)	(21,426,652)	(21,626,832)
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6a. Budgeted Revenue Transfer (5% ED & GA Retail Sales excluding County/Schools)

	(1,516,427)	1,254,583	2,981,427	2,593,112	4,113,631	4,821,753	3,203,490	4,730,445	5,119,001	5,710,420
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6b. All Remaining Operating Profits (after initial 5% Revenue Transfer) prior to funding reserve targets. See unfunded reserves balances below.

Projected Ending Cash - Unrestricted	\$ (9,324,507)	\$ (8,866,212)	\$ (6,713,739)	\$ (5,008,105)	\$ (1,835,644)	\$ 1,987,998	\$ 4,386,480	\$ 7,994,388	\$ 1,612,926	\$ 5,857,838
Projected Ending Cash - Restricted	\$ 992,886	\$ 992,886	\$ 992,886	\$ 992,886	\$ 992,886	\$ 992,886	\$ 739,397	\$ 739,397	\$ 11,049,411	\$ 11,264,947
Total Projected Ending Cash	\$ (8,331,621)	\$ (7,873,326)	\$ (5,720,853)	\$ (4,015,219)	\$ (842,758)	\$ 2,980,884	\$ 5,125,877	\$ 8,733,785	\$ 12,662,337	\$ 17,122,785
Funded Reserve Balances	\$ 992,886	\$ 992,886	\$ 992,886	\$ 992,886	\$ 992,886	\$ 992,886	\$ 739,397	\$ 739,397	\$ 11,049,411	\$ 11,264,947
Reserve Targets	\$ 9,693,253	\$ 9,491,881	\$ 9,700,918	\$ 9,916,103	\$ 10,137,618	\$ 10,684,296	\$ 10,634,778	\$ 10,839,405	\$ 11,049,411	\$ 11,264,947
Total Reserves Over<Under> Target	\$ (8,700,367)	\$ (8,498,995)	\$ (8,708,032)	\$ (8,923,217)	\$ (9,144,732)	\$ (9,691,410)	\$ (9,895,381)	\$ (10,100,008)	\$ (0)	\$ 0

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

Schedule of Funds
FY2025 to FY2034

ELECTRIC DISTRIBUTION

	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
Operations Reserve (180 days of bud operations and maint, excluding commodities)										
Beginning Balance	-	-	-	-	-	-	-	-	-	3,526,005
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	3,526,005	58,849
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	3,526,005	3,584,854
TARGET	2,903,989	2,694,537	2,775,374	2,858,635	2,944,394	3,351,368	3,411,573	3,468,252	3,526,005	3,584,853
Debt Service Reserve (as required by loan docs)										
Beginning Balance	1,419,425	992,886	992,886	992,886	992,886	992,886	992,886	739,397	739,397	739,397
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	(426,539)	-	-	-	-	-	(253,489)	-	-	-
Budgeted Balance	992,886	992,886	992,886	992,886	992,886	992,886	739,397	739,397	739,397	739,397
TARGET	992,886	992,886	992,886	992,886	992,886	992,886	739,397	739,397	739,397	739,397
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	-	-	-	-	-	-	-	-	-	1,257,735
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	1,257,735	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	1,257,735	1,257,735
TARGET (annual deprec + 2.5%)	1,257,735	1,257,735	1,257,735	1,257,735	1,257,735	1,257,735	1,257,735	1,257,735	1,257,735	1,257,735
Rate Stabilization Reserve (where pass-through rate for commodities not in place)										
Beginning Balance	-	-	-	-	-	-	-	-	-	4,919,498
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	4,919,498	147,585
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	4,919,498	5,067,083
TARGET	4,000,000	4,000,000	4,120,000	4,243,600	4,370,508	4,502,036	4,637,098	4,776,211	4,919,498	5,067,083

Schedule of Funds
FY2025 to FY2034

ELECTRIC DISTRIBUTION

	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
Contingency Reserve (single largest equipment with potential for failure DPU Asset Team)										
Beginning Balance	-	-	-	-	-	-	-	-	606,776	606,776
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	606,776	9,102
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	606,776	615,878
TARGET	538,642	546,722	554,922	563,246	571,695	580,270	588,974	597,809	606,776	615,878

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	1,419,425	992,886	992,886	992,886	992,886	992,886	992,886	739,397	739,397	11,049,411
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	10,310,014	215,536
Budgeted Reductions to the Reserve	(426,539)	-	-	-	-	-	(253,489)	-	-	-
Budgeted Balance	992,886	992,886	992,886	992,886	992,886	992,886	739,397	739,397	11,049,411	11,264,947
TARGET	9,693,253	9,491,881	9,700,918	9,916,103	10,137,618	10,684,296	10,634,778	10,839,405	11,049,411	11,264,947
Total Reserves Over<Under> Target	(8,700,367)	(8,498,995)	(8,708,032)	(8,923,217)	(9,144,732)	(9,691,410)	(9,895,381)	(10,100,008)	(0)	0

**Capital Plan with Funding Sources Schedule
FY2025 to FY2034**

See 10-Year Capital Plan for Detailed Listing of Projects

ELECTRIC DISTRIBUTION	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
Capital Projects Funded through Reserve or Unrestricted Cash	\$ 2,000,000	\$ 1,075,000	\$ 750,000	\$ 1,200,000	\$ 450,000	\$ 450,000	\$ 2,750,000	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000
Capital Projects Funded through Debt	-	9,700,000	3,600,000	2,700,000	4,500,000	3,750,000	-	-	-	-
Capital Projects Funded through Grants	-	-	-	-	-	-	-	-	-	-
Capital Projects Funded through Other Sources	-	-	-	-	-	-	-	-	-	-
Total Capital Projects	\$ 2,000,000	\$ 10,775,000	\$ 4,350,000	\$ 3,900,000	\$ 4,950,000	\$ 4,200,000	\$ 2,750,000	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000

Cash Projection by Priority of Budgeted Expenditures Schedule
FY2025 to FY2034

	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
GAS DISTRIBUTION										
Beginning Cash - Unrestricted per FY23 ACFR	\$ (882,306)									
Beginning Cash - Restricted Including Reserves per FY23 ACFR	\$ -									
Total Cash	\$ (882,306)									
Beginning Cash - Unrestricted per Current FY Projected	\$ 1,519,031	\$ 1,764,383	\$ 1,811,313	\$ 1,901,093	\$ 1,927,785	\$ 535,852	\$ 924,536	\$ 1,188,834	\$ 1,226,007	\$ 418,757
Beginning Cash - Restricted Including Reserves per Current FY Projected	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,825,278	\$ 1,880,036	\$ 1,936,437	\$ 1,994,531	\$ 2,766,050
Total Cash Current FY Projected	\$ 1,519,031	\$ 1,764,383	\$ 1,811,313	\$ 1,901,093	\$ 1,927,785	\$ 2,361,130	\$ 2,804,573	\$ 3,125,271	\$ 3,220,537	\$ 3,184,807
Total Budgeted Revenue (including transfers-in/grants/loans)	11,343,510	11,940,583	12,416,042	12,893,825	13,279,794	13,680,890	13,961,186	14,251,213	14,548,479	14,856,435
Intrafund Charges/Commodities	(7,000,000)	(7,560,000)	(7,786,800)	(8,020,404)	(8,261,016)	(8,508,847)	(8,764,112)	(9,027,035)	(9,297,846)	(9,576,782)
Budgeted Expenditures by Priority per Charter or Utilities Financial Policies										
1. Current Operations Budget (Including Normal Maintenance) Expense	(2,885,661)	(2,994,956)	(3,253,773)	(3,349,553)	(3,450,331)	(3,554,061)	(3,663,559)	(3,776,316)	(3,892,485)	(4,012,103)
2. Bond & Other Debt Service Expense	-	-	-	-	-	-	-	-	-	-
3b. Capital Plan for FY2025 - Replacement Expense	-	-	-	-	-	-	-	-	-	-
4a. Franchise Fee (paid to the General Fund) Expense	(219,139)	(223,521)	(248,321)	(257,877)	(265,596)	(273,618)	(279,224)	(285,025)	(290,970)	(297,129)
4b. In Lieu Taxes (paid to the General Fund) Expense	(91,300)	(91,300)	(91,300)	(91,300)	(91,300)	(91,300)	(91,300)	(91,300)	(91,300)	(91,300)
5a. Capital Additions and Improvements for FY2025 - Capital Expense	(375,000)	(550,000)	(475,000)	(475,000)	(75,000)	(75,000)	(75,000)	(175,000)	(175,000)	(175,000)
Cash Projection for Other Utilities Reserves per Schedule of Funds										
3a. Replacement Reserve (Capital Expenditures Reserve) Net Addition/Reduction	-	-	-	-	-	-	-	-	408,295	-
3a. Move unrestricted cash to restricted cash to fund Replacement Reserve	-	-	-	-	-	-	-	-	(408,295)	-
w. Net Add/Reduction - Util Operating Reserve	-	-	-	-	1,825,278	54,758	56,401	58,093	59,836	41,926
x. Net Add/Reduction - Util Retirement/Reclamation Reserve	-	-	-	-	-	-	-	-	-	-
y. Net Add/Reduction - Util Rate Stabilization Reserve	-	-	-	-	-	-	-	-	-	-
z. Net Add/Reduction - Util Contingency Reserve	-	-	-	-	-	-	-	-	303,388	4,551
w-z Move unrestricted cash to restricted cash to fund Other Utilities Reserves	-	-	-	-	(1,825,278)	(54,758)	(56,401)	(58,093)	(363,224)	(46,477)
Total Projected Cash Use (excluding transfers from Unrestricted to Restricted - items 3a. and w through x.)	(10,571,100)	(11,337,607)	(11,773,024)	(12,111,964)	(12,061,073)	(12,420,656)	(12,791,025)	(13,272,506)	(13,665,431)	(14,070,144)
Net Cash Budgeted Sources and Uses (Operating Profit)	\$ 772,410	\$ 602,976	\$ 643,018	\$ 781,861	\$ 1,218,721	\$ 1,260,234	\$ 1,170,161	\$ 978,707	\$ 883,048	\$ 786,291
6a. Budgeted Revenue Transfer (5% ED & GA Retail Sales excluding County/Schools)	(527,058)	(556,046)	(553,238)	(755,169)	(785,376)	(816,791)	(849,463)	(883,441)	(918,779)	(955,530)
6b. All Remaining Operating Profits (after initial 5% Revenue Transfer) prior to funding reserve targets. See unfunded reserves balances below.	\$ 245,352	\$ 46,930	\$ 89,780	\$ 26,692	\$ 433,345	\$ 443,443	\$ 320,698	\$ 95,266	\$ (35,731)	\$ (169,239)
Projected Ending Cash - Unrestricted	\$ 1,764,383	\$ 1,811,313	\$ 1,901,093	\$ 1,927,785	\$ 535,852	\$ 924,536	\$ 1,188,834	\$ 1,226,007	\$ 418,757	\$ 203,041
Projected Ending Cash - Restricted	\$ -	\$ -	\$ -	\$ -	\$ 1,825,278	\$ 1,880,036	\$ 1,936,437	\$ 1,994,531	\$ 2,766,050	\$ 2,812,527
Total Projected Ending Cash	\$ 1,764,383	\$ 1,811,313	\$ 1,901,093	\$ 1,927,785	\$ 2,361,130	\$ 2,804,573	\$ 3,125,271	\$ 3,220,537	\$ 3,184,807	\$ 3,015,568
Funded Reserve Balances	\$ -	\$ -	\$ -	\$ -	\$ 1,825,278	\$ 1,880,036	\$ 1,936,437	\$ 1,994,531	\$ 2,766,050	\$ 2,812,527
Reserve Targets	\$ 2,334,651	\$ 2,352,044	\$ 2,406,256	\$ 2,462,033	\$ 2,519,421	\$ 2,578,467	\$ 2,639,220	\$ 2,701,731	\$ 2,766,050	\$ 2,812,527
Total Reserves Over<Under> Target	\$ (2,334,651)	\$ (2,352,044)	\$ (2,406,256)	\$ (2,462,033)	\$ (694,143)	\$ (698,431)	\$ (702,783)	\$ (707,200)	\$ (1)	\$ (0)

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

Schedule of Funds
FY2025 to FY2034

GAS DISTRIBUTION	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
Operations Reserve (180 days of bud operations and maint, excluding commodities)										
Beginning Balance	-	-	-	-	-	1,825,278	1,880,036	1,936,437	1,994,531	2,054,367
Budgeted Additions to the Reserve	-	-	-	-	1,825,278	54,758	56,401	58,093	59,836	41,926
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	1,825,278	1,880,036	1,936,437	1,994,531	2,054,367	2,096,293
TARGET	1,657,034	1,670,388	1,720,500	1,772,114	1,825,278	1,880,036	1,936,437	1,994,531	2,054,367	2,096,293
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	-	-	-	-	-	-	-	-	408,295	408,295
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	408,295	408,295
TARGET (annual deprec + 2.5%)	408,295	408,295	408,295	408,295	408,295	408,295	408,295	408,295	408,295	408,295
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
FY2025 to FY2034

GAS DISTRIBUTION

	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
Contingency Reserve (single largest equipment with potential for failure DPU Asset Team)										
Beginning Balance	-	-	-	-	-	-	-	-	-	303,388
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	303,388	4,551
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	307,939
TARGET	269,321	273,361	277,461	281,623	285,847	290,135	294,487	298,905	303,388	307,939

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	-	-	-	-	-	1,825,278	1,880,036	1,936,437	1,994,531	2,766,050
Budgeted Additions to the Reserve	-	-	-	-	1,825,278	54,758	56,401	58,093	771,519	46,477
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	1,825,278	1,880,036	1,936,437	1,994,531	2,766,050	2,812,527
TARGET	2,334,651	2,352,044	2,406,256	2,462,033	2,519,421	2,578,467	2,639,220	2,701,731	2,766,050	2,812,527
Total Reserves Over<Under> Target	(2,334,651)	(2,352,044)	(2,406,256)	(2,462,033)	(694,143)	(698,431)	(702,783)	(707,200)	(1)	(0)

**Capital Plan with Funding Sources Schedule
FY2025 to FY2034**

See 10-Year Capital Plan for Detailed Listing of Projects

GAS DISTRIBUTION	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
Capital Projects Funded through Reserve or Unrestricted Cash	375,000	550,000	475,000	475,000	75,000	75,000	75,000	175,000	175,000	175,000
Capital Projects Funded through Debt	-	-	-	-	-	-	-	-	-	-
Capital Projects Funded through Grants	-	-	-	-	-	-	-	-	-	-
Capital Projects Funded through Other Sources	-	-	-	-	-	-	-	-	-	-
Total Capital Projects	375,000	550,000	475,000	475,000	75,000	75,000	75,000	175,000	175,000	175,000

Cash Projection by Priority of Budgeted Expenditures Schedule
FY2025 to FY2034

WATER PRODUCTION

	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
Beginning Cash - Unrestricted per FY23 ACFR	\$ 12,907,849									
Beginning Cash - Restricted Including Reserves per FY23 ACFR	\$ 190,983									
Total Cash	\$ 13,098,832									
Beginning Cash - Unrestricted per Current FY Projected	\$ 8,342,315	\$ 12,561,724	\$ 12,920,577	\$ 13,646,171	\$ 13,752,524	\$ 14,777,927	\$ 13,899,388	\$ 14,779,431	\$ 15,581,233	\$ 886,826
Beginning Cash - Restricted Including Reserves per Current FY Projected	\$ 190,983	\$ 122,199	\$ 122,199	\$ 122,199	\$ 122,199	\$ 122,199	\$ 122,199	\$ -	\$ -	\$ 4,387,559
Total Cash Current FY Projected	\$ 8,533,298	\$ 12,683,923	\$ 13,042,776	\$ 13,768,370	\$ 13,874,723	\$ 14,900,126	\$ 14,021,587	\$ 14,779,431	\$ 15,581,233	\$ 5,274,385
Total Budgeted Revenue (including transfers-in/grants/loans)	10,763,417	5,365,718	8,086,876	11,088,668	6,933,008	3,405,117	7,885,450	8,146,060	2,413,925	2,464,592
IntraFund Charges/Commodities	3,957,464	4,105,869	4,459,900	4,593,697	4,731,508	4,873,453	5,019,657	5,170,246	5,325,354	5,485,114
Budgeted Expenditures by Priority per Charter or Utilities Financial Policies										
1. Current Operations Budget (Including Normal Maintenance) Expense	(4,615,532)	(4,769,021)	(4,584,293)	(4,586,315)	(4,588,338)	(4,590,362)	(4,592,387)	(4,594,413)	(4,596,440)	(4,598,468)
2. Bond & Other Debt Service Expense	(994,724)	(985,213)	(1,111,389)	(1,389,697)	(1,750,774)	(1,966,747)	(1,924,876)	(2,116,091)	(2,349,686)	(2,349,680)
3b. Capital Plan for FY2025 - Replacement Expense	-	-	-	-	-	-	-	-	-	-
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 FY2025 - Capital Expense	(4,960,000)	(3,358,500)	(6,125,500)	(9,600,000)	(4,800,000)	(2,100,000)	(5,630,000)	(5,804,000)	(11,100,000)	(1,500,000)
Cash Projection for Other Utilities Reserves per Schedule of Funds										
3a. Replacement Reserve (Capital Expenditures Reserve) Net Addition/Reduction	-	-	-	-	-	-	-	-	-	-
3a. Move unrestricted cash to restricted cash to fund Replacement Reserve	-	-	-	-	-	-	-	-	-	-
w. Net Add/Reduction - Util Operating Reserve	-	-	-	-	-	-	-	-	-	994
x. Net Add/Reduction - Util Retirement/Reclamation Reserve	-	-	-	-	-	-	-	-	-	-
y. Net Add/Reduction - Util Rate Stabilization Reserve	-	-	-	-	-	-	-	-	-	-
z. Net Add/Reduction - Util Contingency Reserve	-	-	-	-	-	-	-	-	-	-
w-z Move unrestricted cash to restricted cash to fund Other Utilities Reserves	-	-	-	-	-	-	-	-	-	-
Total Projected Cash Use (excluding transfers from Unrestricted to Restricted - items 3a. and w through x.)	(10,570,256)	(9,112,734)	(11,821,182)	(15,576,012)	(11,139,112)	(8,657,109)	(12,147,263)	(12,514,504)	(18,046,126)	(8,448,148)
Net Cash Budgeted Sources and Uses (Operating Profit)	\$ 4,150,625	\$ 358,853	\$ 725,594	\$ 106,353	\$ 525,404	\$ (378,539)	\$ 757,844	\$ 801,802	\$ (10,306,847)	\$ (498,442)
6a. Budgeted Revenue Transfer (5% ED & GA Retail Sales excluding County/Schools)	-	-	-	-	-	-	-	-	-	-
6b. All Remaining Operating Profits (after Initial 5% Revenue Transfer) prior to funding reserve targets. See unfunded reserves balances below.	\$ 4,150,625	\$ 358,853	\$ 725,594	\$ 106,353	\$ 525,404	\$ (378,539)	\$ 757,844	\$ 801,802	\$ (10,306,847)	\$ (498,442)
Projected Ending Cash - Unrestricted	\$ 12,561,724	\$ 12,920,577	\$ 13,646,171	\$ 13,752,524	\$ 14,777,927	\$ 13,899,388	\$ 14,779,431	\$ 15,581,233	\$ 886,826	\$ 379,787
Projected Ending Cash - Restricted	\$ 122,199	\$ 122,199	\$ 122,199	\$ 122,199	\$ 122,199	\$ 122,199	\$ -	\$ -	\$ 4,387,559	\$ 4,396,156
Total Projected Ending Cash	\$ 12,683,923	\$ 13,042,776	\$ 13,768,370	\$ 13,874,723	\$ 14,900,126	\$ 14,021,587	\$ 14,779,431	\$ 15,581,233	\$ 5,274,385	\$ 4,775,943
Funded Reserve Balances	\$ 122,199	\$ 122,199	\$ 122,199	\$ 122,199	\$ 122,199	\$ 122,199	\$ -	\$ -	\$ 4,387,559	\$ 4,396,156
Reserve Targets	\$ 4,404,360	\$ 4,453,634	\$ 4,460,485	\$ 4,468,430	\$ 4,476,480	\$ 4,484,636	\$ 4,370,701	\$ 4,379,074	\$ 4,387,559	\$ 4,396,156
Total Reserves Over<Under> Target	\$ (4,282,161)	\$ (4,331,435)	\$ (4,338,286)	\$ (4,346,231)	\$ (4,354,281)	\$ (4,362,437)	\$ (4,370,701)	\$ (4,379,074)	\$ 0	\$ (0)

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

Schedule of Funds
FY2025 to FY2034

WATER PRODUCTION	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
Operations Reserve (180 days of bud operations and maint, excluding commodities)										
Beginning Balance	-	-	-	-	-	-	-	-	-	2,252,256
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	994
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	2,252,256
Budgeted Balance	-	-	-	-	-	-	-	-	-	2,252,256
TARGET	2,203,780	2,246,304	2,246,304	2,247,294	2,248,286	2,249,277	2,250,270	2,251,262	2,252,256	2,253,249
Debt Service Reserve (as required by loan docs)										
Beginning Balance	190,983	122,199	122,199	122,199	122,199	122,199	122,199	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	(68,784)	-	-	-	-	-	(122,199)	-	-	-
Budgeted Balance	122,199	122,199	122,199	122,199	122,199	122,199	-	-	-	-
TARGET	122,199	122,199	122,199	122,199	122,199	122,199	-	-	-	-
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	-	-	-	-	-	-	-	-	-	1,628,381
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	1,628,381
Budgeted Balance	-	-	-	-	-	-	-	-	-	-
TARGET (annual deprec + 2.5%)	1,628,381	1,628,381	1,628,381	1,628,381	1,628,381	1,628,381	1,628,381	1,628,381	1,628,381	1,628,381
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
FY2025 to FY2034

WATER PRODUCTION	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
Contingency Reserve (single largest equipment with potential for failure DPU Asset Team)										
Beginning Balance	-	-	-	-	-	-	-	-	-	506,922
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	7,603
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	506,922
Budgeted Balance	-	-	-	-	-	-	-	-	-	506,922
TARGET	450,000	456,750	463,601	470,555	477,614	484,778	492,049	499,430	506,922	514,525
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	190,983	122,199	122,199	122,199	122,199	122,199	122,199	122,199	-	4,387,559
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	8,597
Budgeted Reductions to the Reserve	(68,784)	-	-	-	-	-	(122,199)	-	-	-
Budgeted Balance	122,199	122,199	122,199	122,199	122,199	122,199	122,199	122,199	4,387,559	4,396,156
TARGET	4,404,360	4,453,634	4,460,485	4,468,430	4,476,480	4,484,636	4,370,701	4,379,074	4,387,559	4,396,156
Total Reserves Over<Under> Target	(4,282,161)	(4,331,435)	(4,338,286)	(4,346,231)	(4,354,281)	(4,362,437)	(4,370,701)	(4,379,074)	0	(0)

**Capital Plan with Funding Sources Schedule
FY2025 to FY2034**

See 10-Year Capital Plan for Detailed Listing of Projects

WATER PRODUCTION	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
Capital Projects Funded through Reserve or Unrestricted Cash	1,420,000	475,000	600,000	900,000	1,200,000	5,630,000	5,804,000	11,100,000	1,500,000	
Capital Projects Funded through Debt										
Capital Projects Funded through Grants	3,540,000	2,883,500	6,125,500	9,000,000	4,800,000	1,200,000	5,630,000	5,804,000	11,100,000	1,500,000
Capital Projects Funded through Other Sources										
Total Capital Projects	4,960,000	3,358,500	6,125,500	9,600,000	4,800,000	2,100,000	5,630,000	5,804,000	11,100,000	1,500,000

Cash Projection by Priority of Budgeted Expenditures Schedule
FY2025 to FY2034

WATER DISTRIBUTION

Beginning Cash - Unrestricted per FY23 ACFR
Beginning Cash - Restricted Including Reserves per FY23 ACFR
Total Cash

	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
\$ (3,156,912)										
\$ -										
\$ (3,156,912)										
\$ 2,063,182	\$ 2,511,764	\$ 3,001,708	\$ 2,794,204	\$ 2,676,116	\$ 2,676,116	\$ 3,162,801	\$ 3,110,705	\$ 3,157,718	\$ 3,320,581	\$ 523,950
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,080,563
\$ 2,063,182	\$ 2,511,764	\$ 3,001,708	\$ 2,794,204	\$ 2,676,116	\$ 2,676,116	\$ 3,162,801	\$ 3,110,705	\$ 3,157,718	\$ 3,320,581	\$ 3,604,513
8,902,976	11,206,045	8,013,350	8,238,584	11,983,192	8,747,305	8,994,642	9,263,106	9,541,311	9,541,311	9,827,905
(3,957,464)	(4,105,869)	(4,459,900)	(4,593,697)	(4,731,508)	(4,873,453)	(5,019,657)	(5,170,246)	(5,325,354)	(5,485,114)	(5,485,114)
(3,098,435)	(3,033,628)	(3,043,130)	(3,045,152)	(3,047,175)	(3,049,199)	(3,051,224)	(3,053,250)	(3,055,277)	(3,057,305)	(3,057,305)
-	(63,501)	(217,824)	(217,824)	(217,824)	(217,824)	(376,748)	(376,748)	(376,748)	(376,748)	(376,748)
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
(1,398,495)	(3,513,103)	(5,000,000)	(5,000,000)	(3,500,000)	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)
(8,454,394)	(10,716,101)	(8,220,854)	(8,356,673)	(11,496,507)	(8,799,400)	(8,947,629)	(9,100,244)	(9,257,379)	(9,419,167)	(9,419,167)
\$ 448,582	\$ 489,944	\$ (207,504)	\$ (118,089)	\$ 486,685	\$ (52,095)	\$ 47,013	\$ 162,862	\$ 283,932	\$ 408,738	\$ 408,738
-	-	-	-	-	-	-	-	-	-	-
\$ 448,582	\$ 489,944	\$ (207,504)	\$ (118,089)	\$ 486,685	\$ (52,095)	\$ 47,013	\$ 162,862	\$ 283,932	\$ 408,738	\$ 408,738
\$ 2,511,764	\$ 3,001,708	\$ 2,794,204	\$ 2,676,116	\$ 3,162,801	\$ 3,110,705	\$ 3,157,718	\$ 3,320,581	\$ 3,320,581	\$ 3,320,581	\$ 523,950
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,080,563
\$ 2,511,764	\$ 3,001,708	\$ 2,794,204	\$ 2,676,116	\$ 3,162,801	\$ 3,110,705	\$ 3,157,718	\$ 3,320,581	\$ 3,320,581	\$ 3,320,581	\$ 4,013,250
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,089,159
\$ 3,047,216	\$ 3,022,517	\$ 3,029,368	\$ 3,039,235	\$ 3,047,284	\$ 3,055,440	\$ 3,063,704	\$ 3,072,077	\$ 3,080,562	\$ 3,089,160	\$ 3,089,160
\$ (3,047,216)	\$ (3,022,517)	\$ (3,029,368)	\$ (3,039,235)	\$ (3,047,284)	\$ (3,055,440)	\$ (3,063,704)	\$ (3,072,077)	\$ (3,080,562)	\$ (3,089,160)	\$ (0)

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

Net Cash Budgeted Sources and Uses (Operating Profit)

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

6b. All Remaining Operating Profits (after Initial 5% Revenue Transfer) prior to funding reserve targets. See unfunded reserves balances below.

Projected Ending Cash - Unrestricted
Projected Ending Cash - Restricted
Total Projected Ending Cash

Funded Reserve Balances
Reserve Targets
Total Reserves Over<Under> Target

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

Schedule of Funds
FY2025 to FY2034

WATER DISTRIBUTION	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
Operations Reserve (180 days of bud operations and maint, excluding commodities)										
Beginning Balance	-	-	-	-	-	-	-	-	-	1,497,086
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	1,497,086	994
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	1,497,086	1,498,079
TARGET	1,522,583	1,491,134	1,491,134	1,492,124	1,493,116	1,494,108	1,495,100	1,496,093	1,497,086	1,498,079
Debt Service Reserve (as required by loan docs)										
Beginning Balance	-	-	-	-	-	-	-	-	-	558,841
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	558,841	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	558,841	558,841
TARGET	556,919	556,919	556,919	558,841	558,841	558,841	558,841	558,841	558,841	558,841
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	-	-	-	-	-	-	-	-	-	517,714
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	517,714	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	517,714	517,714
TARGET (annual deprec + 2.5%)	517,714	517,714	517,714	517,714	517,714	517,714	517,714	517,714	517,714	517,714
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
FY2025 to FY2034

WATER DISTRIBUTION

	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
Contingency Reserve (single largest equipment with potential for failure DPU Asset Team)										
Beginning Balance	-	-	-	-	-	-	-	-	-	506,922
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	506,922	7,603
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	506,922	514,525
TARGET	450,000	456,750	463,601	470,555	477,614	484,778	492,049	499,430	506,922	514,525
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	-	-	-	-	-	-	-	-	-	3,080,563
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	3,080,563	8,597
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	-	-	-	-	-	-	-	-	3,080,563	3,089,159
TARGET	3,047,216	3,022,517	3,029,368	3,039,235	3,047,284	3,055,440	3,063,704	3,072,077	3,080,562	3,089,160
Total Reserves Over<Under> Target	(3,047,216)	(3,022,517)	(3,029,368)	(3,039,235)	(3,047,284)	(3,055,440)	(3,063,704)	(3,072,077)	0	(0)

**Capital Plan with Funding Sources Schedule
FY2025 to FY2034**

See 10-Year Capital Plan for Detailed Listing of Projects

WATER DISTRIBUTION	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
Capital Projects Funded through Reserve or Unrestricted Cash	-	75,000	500,000	500,000		500,000	500,000	500,000	500,000	500,000
Capital Projects Funded through Debt	1,398,495	3,438,103			3,500,000					
Capital Projects Funded through Grants										
Capital Projects Funded through Other Sources										
Total Capital Projects	1,398,495	3,513,103	500,000	500,000	3,500,000	500,000	500,000	500,000	500,000	500,000

Cash Projection by Priority of Budgeted Expenditures Schedule
FY2025 to FY2034

	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
WASTEWATER (COLLECTION & TREATMENT)										
Beginning Cash - Unrestricted per FY23 ACRF	\$ 3,867,330									
Beginning Cash - Restricted Including Reserves per FY23 ACRF	\$ 1,057,055									
Total Cash	\$ 4,924,385									
Beginning Cash - Unrestricted per Current FY Projected	\$ 547,276	\$ 145,999	\$ 2,397,507	\$ 1,562,844	\$ 1,803,375	\$ 2,290,778	\$ 2,943,907	\$ 2,455,108	\$ 3,387,907	\$ (534,133)
Beginning Cash - Restricted Including Reserves per Current FY Projected	\$ -	\$ 1,057,055	\$ 1,057,055	\$ 1,057,055	\$ 1,057,055	\$ 1,057,055	\$ 1,057,055	\$ 1,057,055	\$ 1,057,055	\$ 4,856,078
Total Cash Current FY Projected	\$ 547,276	\$ 1,203,054	\$ 3,454,562	\$ 2,619,899	\$ 2,860,430	\$ 3,347,833	\$ 4,000,962	\$ 3,512,163	\$ 4,444,962	\$ 4,321,945
Total Budgeted Revenue (including transfers-in/grants/loans)	8,765,948	9,967,483	7,373,396	7,713,655	9,804,385	9,821,644	18,463,952	11,093,082	9,794,400	10,181,724
Intrafund Charges/Commodities	-	-	-	-	-	-	-	-	-	-
<i>Budgeted Expenditures by Priority per Charter or Utilities Financial Policies</i>										
1. Current Operations Budget (Including Normal Maintenance) Expense	(5,285,283)	(4,802,776)	(4,946,860)	(5,095,266)	(5,248,124)	(5,405,568)	(5,567,736)	(5,734,769)	(5,906,813)	(6,084,018)
2. Bond & Other Debt Service Expense	(851,887)	(2,103,199)	(2,103,199)	(2,099,858)	(2,099,858)	(2,184,947)	(2,250,015)	(2,725,514)	(2,810,604)	(2,810,604)
3b. Capital Plan for FY2025 - Replacement Expense	-	-	-	-	-	-	-	-	-	-
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 FY2025 - Capital Expense	(1,973,000)	(810,000)	(1,158,000)	(278,000)	(1,969,000)	(1,578,000)	(11,135,000)	(1,700,000)	(1,200,000)	(500,000)
Cash Projection for Other Utilities Reserves per Schedule of Funds										
3a. Replacement Reserve (Capital Expenditures Reserve) Net Addition/Reduction	-	-	-	-	-	-	-	-	875,357	-
3a. Move unrestricted cash to restricted cash to fund Replacement Reserve	-	-	-	-	-	-	-	-	(875,357)	-
w. Net Add/Reduction - Util Operating Reserve	-	-	-	-	-	-	-	-	2,844,500	85,335
x. Net Add/Reduction - Util Retirement/Reclamation Reserve	-	-	-	-	-	-	-	-	-	-
y. Net Add/Reduction - Util Rate Stabilization Reserve	-	-	-	-	-	-	-	-	-	-
z. Net Add/Reduction - Util Contingency Reserve	-	-	-	-	-	-	-	-	79,166	6,277
w-z. Move unrestricted cash to restricted cash to fund Other Utilities Reserves	-	-	-	-	-	-	-	-	(2,923,666)	(91,612)
Total Projected Cash Use (excluding transfers from Unrestricted to Restricted - items 3a. and w through x.)	(8,110,170)	(7,715,975)	(8,208,059)	(7,473,124)	(9,316,982)	(9,168,515)	(18,952,751)	(10,160,283)	(9,917,417)	(9,394,622)
Net Cash Budgeted Sources and Uses (Operating Profit)	\$ 655,778	\$ 2,251,508	\$ (834,663)	\$ 240,531	\$ 487,403	\$ 653,129	\$ (488,799)	\$ 932,799	\$ (123,017)	\$ 787,102
6a. Budgeted Revenue Transfer (5% ED & GA Retail Sales excluding County/Schools)	-	-	-	-	-	-	-	-	-	-
6b. All Remaining Operating Profits (after initial 5% Revenue Transfer) prior to funding reserve targets. See unfunded reserves balances below.	\$ 655,778	\$ 2,251,508	\$ (834,663)	\$ 240,531	\$ 487,403	\$ 653,129	\$ (488,799)	\$ 932,799	\$ (123,017)	\$ 787,102
Projected Ending Cash - Unrestricted	\$ 145,999	\$ 2,397,507	\$ 1,562,844	\$ 1,803,375	\$ 2,290,778	\$ 2,943,907	\$ 2,455,108	\$ 3,387,907	\$ (534,133)	\$ 161,357
Projected Ending Cash - Restricted	\$ 1,057,055	\$ 1,057,055	\$ 1,057,055	\$ 1,057,055	\$ 1,057,055	\$ 1,057,055	\$ 1,057,055	\$ 1,057,055	\$ 4,856,078	\$ 4,947,690
Total Projected Ending Cash	\$ 1,203,054	\$ 3,454,562	\$ 2,619,899	\$ 2,860,430	\$ 3,347,833	\$ 4,000,962	\$ 3,512,163	\$ 4,444,962	\$ 4,321,945	\$ 5,109,047
Funded Reserve Balances	\$ 1,057,055	\$ 1,057,055	\$ 1,057,055	\$ 1,057,055	\$ 1,057,055	\$ 1,057,055	\$ 1,057,055	\$ 1,057,055	\$ 4,856,078	\$ 4,947,690
Reserve Targets	\$ 4,515,160	\$ 4,283,001	\$ 4,358,041	\$ 4,435,248	\$ 4,514,686	\$ 4,596,419	\$ 4,680,516	\$ 4,767,045	\$ 4,856,078	\$ 4,947,690
Total Reserves Over<Under> Target	\$ (3,458,105)	\$ (3,225,945)	\$ (3,300,986)	\$ (3,378,193)	\$ (3,457,630)	\$ (3,539,364)	\$ (3,623,460)	\$ (3,709,990)	\$ 0	\$ 0

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

Schedule of Funds
FY2025 to FY2034

WASTEWATER (COLLECTION & TREATMENT)

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

	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
Beginning Balance	-	-	-	-	-	-	-	-	-	2,844,500
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	2,844,500	85,335
Budgeted Balance	-	-	-	-	-	-	-	-	2,844,500	2,929,835
TARGET	2,550,571	2,312,839	2,382,224	2,453,691	2,527,301	2,603,121	2,681,214	2,761,651	2,844,500	2,929,835

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
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
TARGET	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	-	-	-	-	-	-	-	-	-	875,357
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	875,357	-
Budgeted Balance	-	-	-	-	-	-	-	-	-	875,357
TARGET (annual deprec + 2.5%)	875,357	875,357	875,357	875,357	875,357	875,357	875,357	875,357	875,357	875,357

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
FY2025 to FY2034

WASTEWATER (COLLECTION & TREATMENT)

	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
Contingency Reserve (single largest equipment with potential for failure DPU Asset Team)	339,300	339,300	339,300	339,300	339,300	339,300	339,300	339,300	339,300	418,466
Beginning Balance	-	-	-	-	-	-	-	-	-	-
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	339,300	339,300	339,300	339,300	339,300	339,300	339,300	339,300	339,300	418,466
TARGET	371,477	377,049	382,705	388,445	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	1,057,055	1,057,055	1,057,055	1,057,055	1,057,055	1,057,055	1,057,055	1,057,055	1,057,055	4,856,078
Budgeted Additions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Reductions to the Reserve	-	-	-	-	-	-	-	-	-	-
Budgeted Balance	1,057,055	1,057,055	1,057,055	1,057,055	1,057,055	1,057,055	1,057,055	1,057,055	1,057,055	4,856,078
TARGET	4,515,160	4,283,001	4,358,041	4,435,248	4,514,686	4,596,419	4,680,516	4,767,045	4,856,078	4,947,690

Total Reserves Over<Under> Target

	(3,458,105)	(3,225,945)	(3,300,986)	(3,378,193)	(3,457,630)	(3,539,364)	(3,623,460)	(3,709,990)	0	0
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**Capital Plan with Funding Sources Schedule
FY2025 to FY2034**

See 10-Year Capital Plan for Detailed Listing of Projects

WASTEWATER (COLLECTION & TREATMENT)	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
Capital Projects Funded through Reserve or Unrestricted Cash	1,973,000	810,000	1,158,000	278,000	269,000	278,000	1,635,000	-	1,200,000	500,000
Capital Projects Funded through Debt	-	-	-	-	1,700,000	1,300,000	9,500,000	1,700,000	-	-
Capital Projects Funded through Grants	-	-	-	-	-	-	-	-	-	-
Capital Projects Funded through Other Sources	-	-	-	-	-	-	-	-	-	-
Total Capital Projects	1,973,000	810,000	1,158,000	278,000	1,969,000	1,578,000	11,135,000	1,700,000	1,200,000	500,000

Los Alamos Department of Public Utilities
 Fiscal Years 2025-2029
 Five Year Revenue Transfer Budget Options

FY25 (1 July 2024 - 30 June 2025)	Budget
WATER DISTRIBUTION	1,304,000
Bathtub Row/Nectar/Peach (Public Works Road Project)	1,304,000
TOTAL	1,304,000
FY26 (1 July 2025 - 30 June 2026)	Budget
WATER DISTRIBUTION	886,200
Fairway (Public Works Road Project)	886,200
WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL	120,000
Fairway (Public Works Road Project)	120,000
TOTAL	1,006,200
FY27 (1 July 2026 - 30 June 2027)	Budget
WATER DISTRIBUTION	435,252
Central Avenue - 9th St to Round-A-Bout (Public Works Road Project)	435,252
ELECTRIC DISTRIBUTION	700,000
Los Pueblos Phase I (Public Works Road Project)	700,000
GAS	138,000
Central Avenue - 9th St to Roundabout (Public Works Road Project)	138,000
TOTAL	1,273,252

Los Alamos Department of Public Utilities
 Fiscal Years 2025-2029
 Five Year Revenue Transfer Budget Options

FY28 (1 July 2027 - 30 June 2028)	Budget
WATER DISTRIBUTION	987,000
Aspen School Area Pipeline - Phase 2 (Public Works Road Project)	987,000
WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL	278,500
Aspen School Area Pipeline - Phase 2 (Public Works Road Project)	278,500
TOTAL	1,265,500

FY29 (1 July 2028 - 30 June 2029)	Budget
WATER DISTRIBUTION	900,000
Aspen School Area Pipeline - Phase 3 (Public Works Road Project)	900,000
WASTEWATER TREATMENT AND SEWER COLLECTION TOTAL	278,500
Aspen School Area Pipeline - Phase 3 (Public Works Road Project)	278,500
TOTAL	1,178,500

Los Alamos County

Debt Profile - Current and Proposed Debt

Net System Revenue of the Joint Utility System

	Total Senior Debt Service	Total Subordinate Debt Service	Total Super Subordinate Debt Service	Total Proposed Debt Service	Total Debt Service	Total Operating Net Revenue (Projected)	Total Debt Service Coverage Ratio	1.6 Additional Revenue Needed	1.3 Additional Revenue Needed
2025	\$ 961,427	\$ 970,578	\$ 1,057,574	\$ 198,254	\$ 3,187,832	\$ 5,620,584	1.76		
2026	\$ 961,325	\$ 971,622	\$ 2,308,886	\$ 417,130	\$ 4,658,963	\$ 15,230,658	3.27		
2027	\$ 959,114	\$ 967,199	\$ 2,308,883	\$ 699,760	\$ 4,934,956	\$ 4,303,605	0.87	\$ (2,245,203)	\$ (1,624,490)
2028	\$ 963,571	\$ 970,093	\$ 2,305,541	\$ 1,627,247	\$ 5,866,452	\$ 5,265,360	0.90	\$ (2,575,602)	\$ (1,816,175)
2029	\$ 956,496	\$ 967,267	\$ 2,301,346	\$ 2,208,381	\$ 6,433,490	\$ 6,140,782	0.95	\$ (2,595,502)	\$ (1,709,812)
2030	\$ 955,368	\$ 968,898	\$ 2,301,344	\$ 2,829,998	\$ 7,055,608	\$ 6,176,828	0.88	\$ (3,195,090)	\$ (2,304,202)
2031	\$ -	\$ 964,813	\$ 2,291,204	\$ 3,153,554	\$ 6,409,570	\$ 7,246,656	1.13	\$ (1,880,410)	\$ (835,220)
2032	\$ -	\$ 963,823	\$ 2,243,743	\$ 4,027,388	\$ 7,234,953	\$ 8,455,036	1.17	\$ (1,950,556)	\$ (731,080)
2033	\$ -	\$ 967,062	\$ 2,236,558	\$ 4,353,266	\$ 7,556,885	\$ 10,331,604	1.37	\$ (1,099,633)	
2034	\$ -	\$ 964,341	\$ 2,236,558	\$ 4,353,266	\$ 7,554,164	\$ 11,482,906	1.52	\$ (377,348)	
Total	\$ 5,757,301	\$ 9,675,695	\$ 21,591,636	\$ 23,868,243	\$ 60,892,875	\$ 80,254,020			

Based on FY25 Proposed Budget

Los Alamos County

Debt Profile - Current and Proposed Debt

Net System Revenue of the Joint Utility System

									1.6	1.3
	Total Senior Debt Service	Total Subordinate Debt Service	Total Super Subordinate Debt Service	Total Proposed Debt Service	Total Debt Service	Total Operating Net Revenue (Projected)	Total Debt Service Coverage Ratio	Additional Revenue Needed	Additional Revenue Needed	
2025	\$ 961,427	\$ 970,578	\$ 1,057,574	\$ 198,254	\$ 3,187,832	\$ 5,620,584	1.76			
2026	\$ 961,325	\$ 971,622	\$ 2,308,886	\$ 417,130	\$ 4,658,963	\$ 15,230,658	3.27			
2027	\$ 959,114	\$ 967,199	\$ 2,308,883	\$ 699,760	\$ 4,934,956	\$ 7,420,605	1.50	\$ (297,078)		
2028	\$ 963,571	\$ 970,093	\$ 2,305,541	\$ 1,627,247	\$ 5,866,452	\$ 8,298,037	1.41	\$ (680,179)		
2029	\$ 956,496	\$ 967,267	\$ 2,301,346	\$ 2,208,381	\$ 6,433,490	\$ 6,995,204	1.09	\$ (2,061,488)	\$ (1,052,564)	
2030	\$ 955,368	\$ 968,898	\$ 2,301,344	\$ 2,829,998	\$ 7,055,608	\$ 8,147,856	1.15	\$ (1,963,198)	\$ (788,026)	
2031	\$ -	\$ 964,813	\$ 2,291,204	\$ 3,153,554	\$ 6,409,570	\$ 8,717,682	1.36	\$ (961,019)		
2032	\$ -	\$ 963,823	\$ 2,243,743	\$ 4,027,388	\$ 7,234,953	\$ 9,926,062	1.37	\$ (1,031,165)		
2033	\$ -	\$ 967,062	\$ 2,236,558	\$ 4,353,266	\$ 7,556,885	\$ 11,802,632	1.56	\$ (180,240)		
2034	\$ -	\$ 964,341	\$ 2,236,558	\$ 4,353,266	\$ 7,554,164	\$ 12,953,934	1.71			
Total	\$ 5,757,301	\$ 9,675,695	\$ 21,591,636	\$ 23,868,243	\$ 60,892,875	\$ 95,113,254				

Includes settlement interest, reinvested

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

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